



2013 ADOPTED ANNUAL BUDGET



**TODD HILEMAN, VILLAGE MANAGER
GLENVIEW, ILLINOIS**



The Village of Glenview

Fiscal Year 2013 Adopted Annual Budget

Presented to:

Village Board of Trustees

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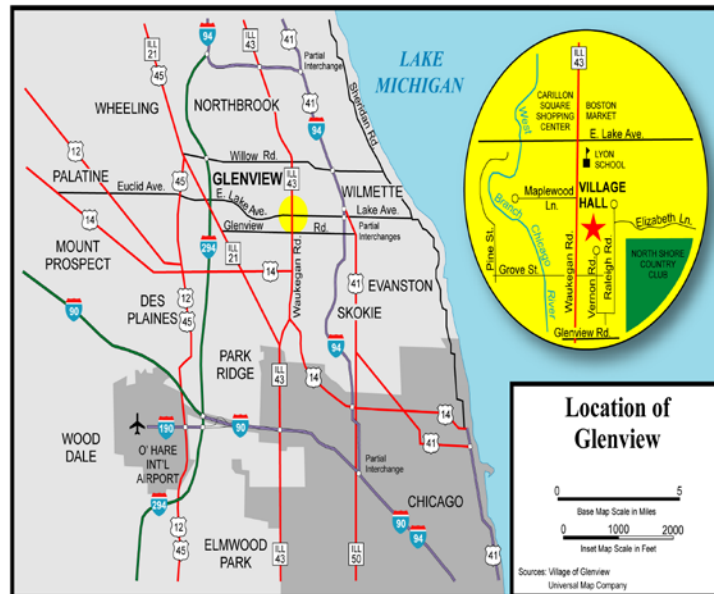
William Fitzpatrick
Police Chief

Jerry Burke
Public Works 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 has a population of approximately 44,692 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 transportation options. These amenities have made Glenview a vibrant and thriving community and one of Chicago's premier suburbs.



Located between the Tri-State Tollway and the Eden Expressway the Village extends from Willow Road on the north to Golf Road on the south, Chicago and Northwestern RR 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 via rail. O'Hare International Airport is 12 miles from Glenview.

Glenview is an affluent community and is home to successful and well-educated professionals. It also serves as the home to such corporations as Kraft Foods, Aon and Abt Electronics. Between the late 1990s and early 2000s, the Village took on a major challenge when it redeveloped the former Glenview Naval Air Station, closed by the Pentagon in 1995. This site known as "The Glen" is now 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 Trustees, appoints the Village Manager, responsible for implementing Board policies and handling day-to-day operations, including overseeing a staff of approximately 269 full time employees in seven municipal departments; Administrative Services, Capital Projects and Inspectional Services, Planning and Economic Development, Fire, Village Manager's Office, Police, and Public Works.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Glenview
Illinois**

For the Fiscal Year Beginning

January 1, 2012

Christopher P. Morrell

President

Jeffrey R. Egan

Executive Director





The Village of Glenview

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

I am pleased to present to you the proposed annual budget for Fiscal Year 2013. The Board of Trustees held three public budget workshops throughout the months of September and October, as well as a capital improvement resident workshop, which was held in October. This budget represents considerable effort and analysis on behalf of staff and a significant contribution of time for review and discussion on the part of the Village Board.

Overview

Preparation for the 2013 annual budget began with an understanding that the national and local economic recovery continues to be slow. The goals remained much the same as they have over the last several years; minimize the financial burden on Glenview taxpayers, identify cost cutting strategies and opportunities, responsibly utilize Village reserves when necessary, and proactively structure the Village in a way that will maximize the level of service that can be provided with a stagnant level of resources. The Village Board and management have met these goals by continuously reviewing and revising business practices, organizational structure, staffing levels and financial policies.

The Village does not levy a tax rate but rather levies a specific dollar amount. The rate increase for the 2011 tax year was the result of a decrease in the Equalized Assessed Valuation (EAV). For the 2011 tax year the Village had \$8.1 million of additional EAV related to New Property yet the total Village EAV dropped 10%. While the reduced EAV drove the rate up 11.76%, the actual amount levied went up just \$86,244, an increase of less than 1%. For the 2012 property tax levy to be collected in 2013 the Village Board has limited the increase to the EAV associated with newly annexed, constructed or improved property, 0.33% for the 2011 tax year. The increase of \$36,297 should have the effect of a \$0 increase to current taxpayers on average.

The adopted budget includes village wide revenues of \$170,695,759, of which \$57,273,786 are in the Corporate Fund. The village wide expenditures are \$180,169,623 of which \$57,656,348 are in the Corporate Fund.

2013 Financial Position

The Village's financial goal, that it approaches every budget with, is to achieve and maintain a structural balance that includes a healthy Corporate Fund reserve of 30% - 40% of expenditures, and a fully funded transfer to the Capital Improvements Program (CIP). The 2013 Budget achieves this goal with a projected ending fund balance of 42.3% and a \$5.0 million transfer to the CIP. This is a significant improvement over the 2012 budget, where the CIP transfer was only \$2.8 million, and represents progress towards achieving a structural balance within the Corporate Fund.

The 2013 Budget represents a healthy financial position for the Village's Corporate Fund, which is a result of expense reduction, including insurance premium increases being lower than expected, and revenue generating initiatives. Over the past several years the Village board and management have demonstrated considerable effort to "right size" the organization and to develop a staffing model that is flexible and able to adapt to changing workload demands.

The combination of expense reduction and new revenues has allowed the Village board to implement an aggressive emerald ash borer tree removal program in 2013. The 2012 budget year also benefited from a mild 2011/2012 snow season which allowed resources to be re-appropriated to capital projects and general road maintenance. The Municipal Partnering Initiative (MPI) that was established in 2010 has also presented opportunities to collaborate and improve the Village's economies of scale when going to bid for various projects.

While the economic downturn brought significant declines in key revenue streams, recent trending has been encouraging. General and Home Rule Sales Tax have shown slow but steady growth over the last two years with significant year over year gains in recent months. The State Shared Income Tax, which declined 14% in 2009 and another 3% in 2010 is projected to near 2008 levels over the next two years. The number of development projects throughout the Village is another promising sign that the economy is beginning to recover. Building Permits and Annexation Fees will be boosted by this activity as will future Property Tax, Utility Tax and Sales Tax revenues.. There is reason to be cautiously optimistic about the economy and the impact it has on the Village's finances. The financial position of the State of Illinois will continue to be a concern as they continue to explore opportunities to shift costs to local governments.

Given that the economy is not expected to fully recover for the next several years, the Village must continually assess its long term strategic and financial goals. A conversation regarding service levels must be guided by the strategic goals of the organization along with the reality of the overall economy and its impact on the financial condition of the Village..

Long Term Strategic Goals

On an annual basis the management team reflects upon the progress made in the previous year and evaluates where the organization is going in the future. This evaluation is intended to discover innovative ways to continue to pursue the Board of Trustees administrative goals. The 2013 Administrative Goals are the foundation for the department annual goals, but always have an eye out to the future.

The Administrative Goals are:

- ✓ Continue analyzing operations, staffing, and programs to ensure cost-effective, efficient, and quality service is provided to residents and businesses.
- ✓ Continue to guide the analysis, design, and implementation of information and technology assets leveraging projects across multiple departments to support Village operations and provide excellent customer service.
- ✓ Continue improving operating budget, financial practices to promote efficient service delivery, fiscal responsibility, and transparency.
- ✓ Continue developing intergovernmental relationships to enhance the overall quality of life in the Village.
- ✓ Enhance the Village's community planning and economic development efforts to continue improving the quality of life in the Village of Glenview.
- ✓ Enhance the Village's communication program to promote expedient and effective dissemination of information to internal and external customers of the Village.

- ✓ Continue improving the capital improvement program planning process pertaining to infrastructure and facilities projects in an effective, fiscally responsible manner.

Long Term Financial Goals

The Village's long term strategic goals cannot be met without consideration of the long term financial condition of the organization. The financial goals are derived from the strategic goals and are reinforced through various policies set forth by the Village Board. Additionally, each year during the budget process, staff works with the Village Board to determine what long term financial planning topics need to be developed or reviewed. This discussion is normally held at a budget workshop meeting that is open to the public. The long term financial goals include:

- ✓ Continued utilization of a pay-as-you-go method to avoid the costs associated with debt issuances. Programs that are currently funded on a pay-as-you-go basis include capital projects, capital equipment replacement, and facility repair and replacement.
- ✓ Continue to use actuarially recommended funding levels, as opposed to the required minimum. Thus the percent funded remains higher and puts the Village in a stronger financial position over the long-term.
- ✓ Continue to monitor and evaluate the enterprise funds so they are in a financial position to remain self-sustaining.
- ✓ Maintain appropriate reserves to minimize the Village's vulnerability to the state of the economy.
- ✓ Review and balance decreasing Tax Increment Finance revenue with ongoing debt and make-whole payment commitments.
- ✓ Continue to seek alternative funding sources to diversify the Village's revenue streams to minimize the reliance on sales tax.

Conclusion

In closing, I would like to acknowledge the Village's management team for their continued flexibility and openness to new ways of doing business. Their dedication, leadership, and willingness to face the tough challenges during the past few years have had a significant impact on maintaining an overall financially healthy and stable organization. Lastly, I would like to acknowledge our employees for their continued dedication to the Village during an incredibly challenging time. Customer service, dedication, and responsiveness continue to be important cornerstones in every department, for which the Board and I are most appreciative.

Sincerely,



Todd Hileman
Village Manager

VILLAGE OF GLENVIEW



INTRODUCTION AND OVERVIEW

How to Use This Document

The goal of the Annual Budget is to describe how estimated resources available to the Village will be used to provide services to the community during the budget period. The budget document illustrates the Village's projected revenues, operational expenditures, capital expenditures, and expected financial results for the budget period. The Annual Budget also serves as a legal document that provides staff the authority to expend village funds. Lastly, the budget document serves as a goal setting and policy document and includes the Village goals, policies and procedures approved by the Village Board as part of the budget approval process.

The document is presented in a format that provides several levels of financial and operational detail; by department and by fund. This budget is divided into seven sections: Introduction and Overview, Business Plans and Performance Measures, Budgets by Fund, Budgets by Department, Component Unit, Capital Spending and Debt Management and Supplementary information. Throughout the document, the Village of Glenview is referenced as the "Village".

Introduction and Overview

The Overview contains the message from the Village Manager, which discusses the economic and fiscal challenges facing the Village as the 2013 Budget was being developed and what actions were taken to maintain a healthy financial position. The overview also contains an organizational chart, the Village history and profile, financial policies, and an explanation of the budget process.

Business Plans and Performance Measures

This section contains an explanation of the relationship between the Village Board's goals and the department's Business Plans and how they move the organization towards their desired outcomes. This section also includes performance measures for all departments.

Budgets by Fund

The Financial Summary Table at the beginning of this section provides an overview of estimated 2013 revenues, expenditures and ending Fund Balance/Net Assets. This section includes a chart depicting the fund structure and each Budget by Fund includes a written budget summary and a table that presents the estimated revenues, operational expenditures, capital expenditures, transfers and changes in Fund Balance (or Net Assets). The written budget summary includes a detailed review of revenues and expenditures for the budget period. New to this section is a summary by department, fund and cost category.

Budgets by Department

This section provides a view of the department across all functions and funds, including previous year accomplishments, staffing levels and a summary of expenditures. Some departments may have several divisions or subdivisions that are reported. For example, the Village Manager's Office reports on five divisions: Administration, Communications, Human Resources, Legal, and Public Safety Support Services and two subdivisions of Public Safety Support Services: Joint Dispatch and Records Management. Other departments may only report at a department level, such as the Police Department. Department operating expenditures are reported by cost category and by fund; this provides the reader with the data to determine how much a department or function costs and their funding sources. A summary of the 2013 budget by division, character and fund is also provided.

Capital Spending and Debt Management

This section provides an overview of the capital project planning process, descriptions of projects and a five year project plan. The discussion of the capital project planning process includes the criteria used, as well as the program impact on the Village's operating budget. The debt management section includes all outstanding debt schedules and explanations regarding debt policies.

Component Unit

The Component Unit for the Village is the Glenview Public Library. A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. This section provides the Library's fund balance information for each of its funds, as approved by the Library Board.

Supplementary Section

The Supplementary Section contains a copy of the adopted FY 2013 budget resolution, 2012 Tax Levy documents, and a glossary for reference.

Additional information on the financial condition of the Village is available in the Comprehensive Annual Financial Report (CAFR) which can be reviewed at Village Hall, the Village of Glenview Public Library, or online at www.glenview.il.us.

First Inhabitants and Pioneers

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.

The first western pioneers came to the area from Europe and England in the 1830s. They were looking for an opportunity to establish themselves and Illinois, unlike the original 13 states, was a vast 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 Glenview 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. 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 – an area now known as "The Grove".

The Civil War Years

The Civil War years were a period of prosperity for the farmers in Glenview. Many of them improved their farm buildings and their homes and were 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

By the late 1890s, it had become apparent there was need for more services than could be provided by the existing county government or the rather informal township organizations. A referendum to incorporate as a village was held in 1898, but 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.

At that time, only males could vote, so only 20 ballots were cast for the first Village Board of Trustees. Hugh Burham was elected the first Village President. The first Trustees were August Clavey, 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.

Originally the 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.

The Glenview Naval Air Station

In 1929 aviation pioneer Glenn Curtiss built Curtiss-Reynolds Airfield on the site of what we now know as The Glen. And in 1936 the airfield was leased to the U.S. Navy.

From 1937-1995, the Glenview Naval Air Station was an integral part of the Village of Glenview. For 58 years, the Village enjoyed a strong, friendly and productive relationship with the Navy men and women stationed at the Base. U.S. Naval air power came of age in the years prior to and during World War II. During this time, Naval Air Station (NAS) Glenview was the largest primary training facility for the U.S. Navy. Nearly 9,000 aviation cadets received primary flight training at this site, and an additional 17,000 pilots were qualified for carrier landings through the Carrier Qualification Training Units.

But in July of 1993 the U.S. Department of Defense recommended closing of Naval Air Station Glenview -- and two years later, on September 30, 1995, it did.

The Village accepted the designation of Local Redevelopment Authority and also elected to assume the role as Master Developer. This ensured that all decisions relating to the property would be controlled at the local level, protecting the interests of residents and core jurisdictions. Now, the one million cubic yards of concrete, 1.5 miles of runways and 108 U.S. Navy buildings are gone. In their place is The Glen, a 1,121 acre mixed-use district, with new homes, offices, and retail space. Public amenities include Lake Glenview, Park Center, Gallery Park, Air Station Prairie, two golf courses, and a Metra station.

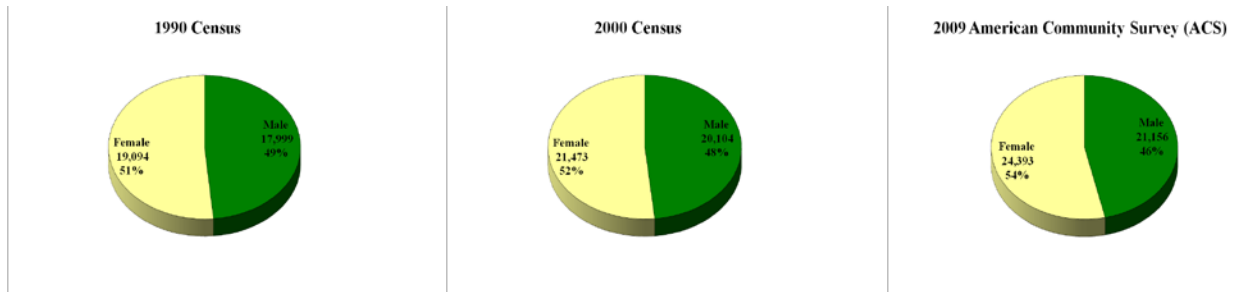
Village of Glenview Demographics

Population

Year	Population	Year	Population
1950	6,142	2001	43,581
1960	18,132	2002	45,001
1970	24,880	2003	45,780
1980	32,060	2004	45,818
1990	37,093	2005	45,992
1998	38,437	2006	46,321
1999	38,437	2007	46,329
2000	41,847	2010	44,692

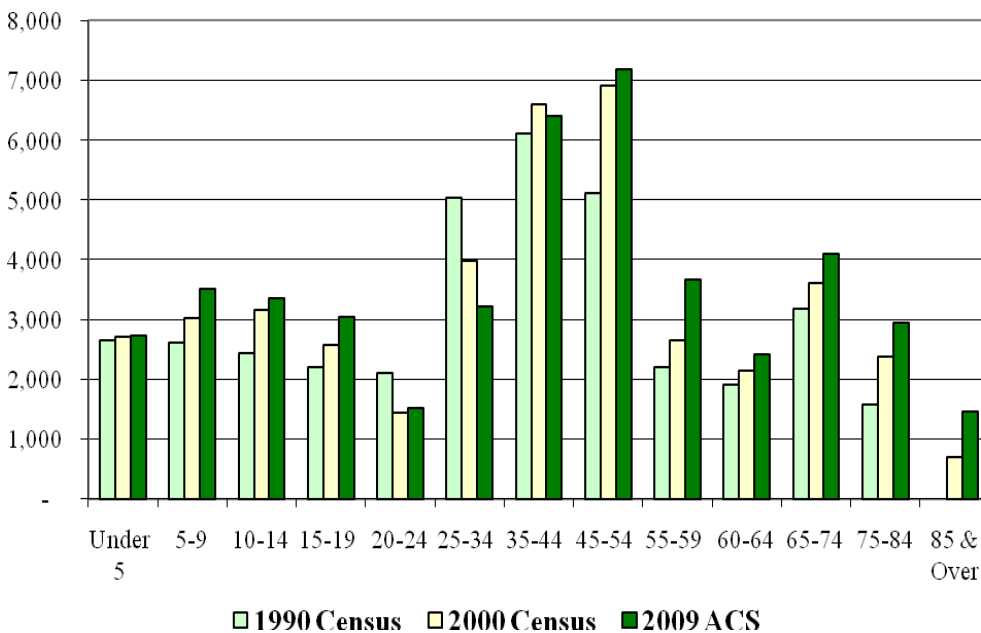
* Source: U.S. Census Bureau Estimates and Data 2000 - 2010

Gender

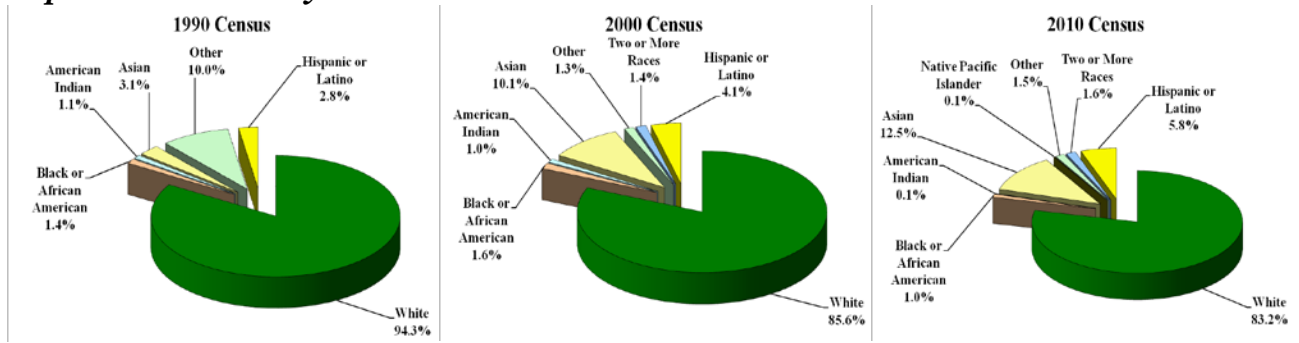


Age Information

	1990 Census	2000 Census	2009 ACS
Median Age	37.5	41.3	43.6



Population Diversity*



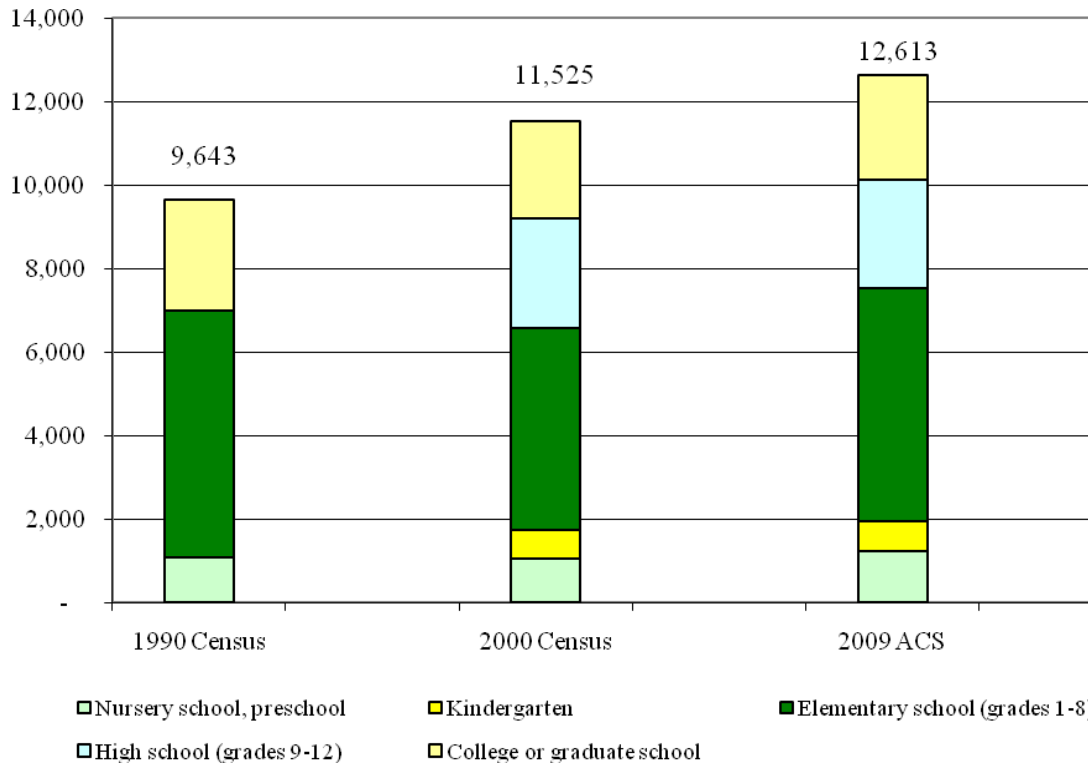
*Respondents could select more than one category

Education*

	1990 Census		2000 Census		2009 ACS	
High School Graduate or Higher	23,151	92.2%	27,215	94.3%	30,143	96.0%
Bachelor's Degree or Higher	11,601	46.2%	16,140	55.9%	19,493	62.1%

*Population over the age of 25

School Enrollment*



Notes:

*Population over the Age of 3

In 1990 Kindergarten and Nursery school, preschool statistics are combined

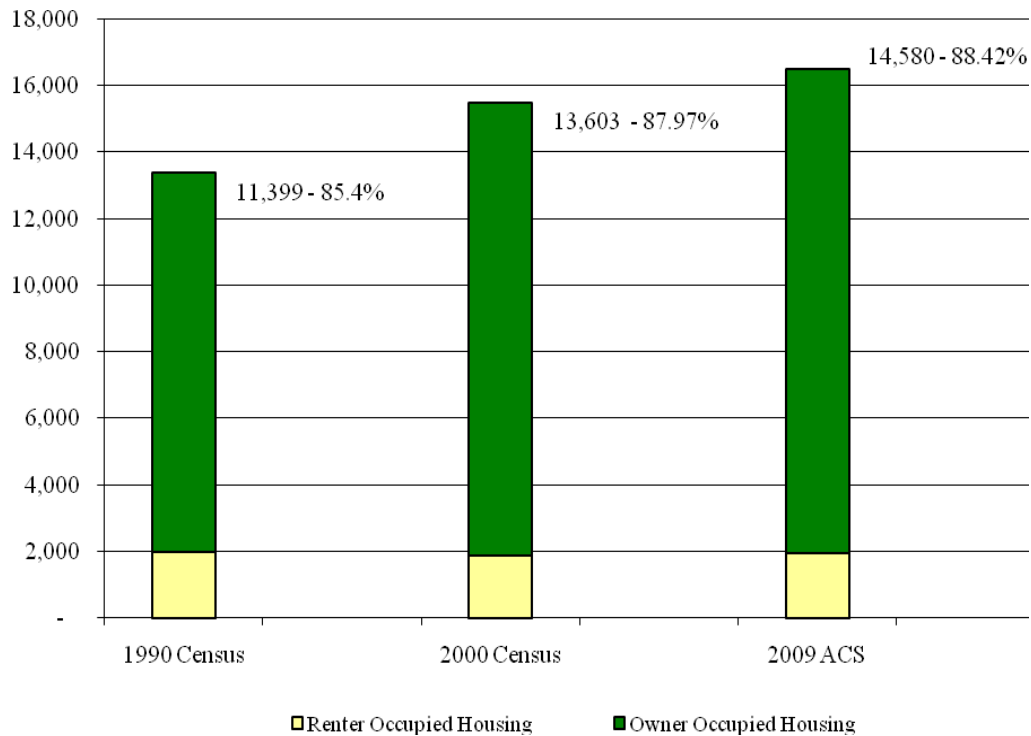
In 1990 High School and Elementary School statistics are combined

Number at top indicates total school enrollment

Housing Characteristics

	1990 Census	2000 Census	2009 ACS
Average Household Size	2.45	2.67	2.70
Median Home Value	\$235,600	\$336,000	\$545,400

Owner versus Renter Occupied Housing



Transportation Characteristics

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

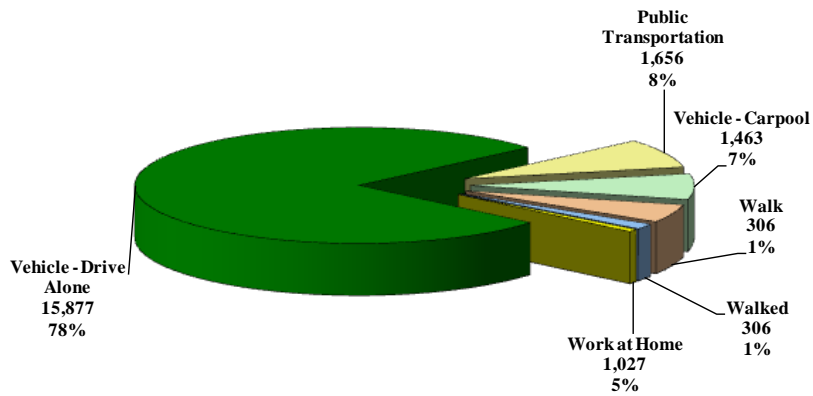
Airports

O'Hare International Airport

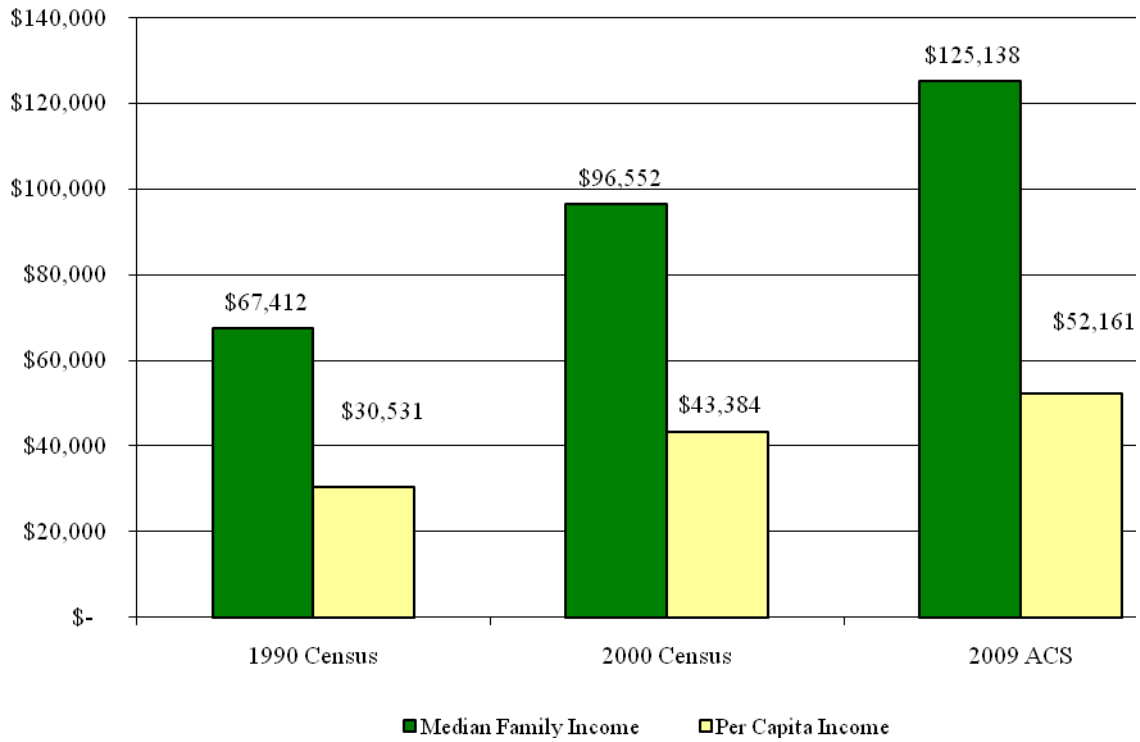
Commute Time

	1990 Census	2000 Census	2009 ACS
Mean Travel Time (in minutes)	27.3	29.4	28.5

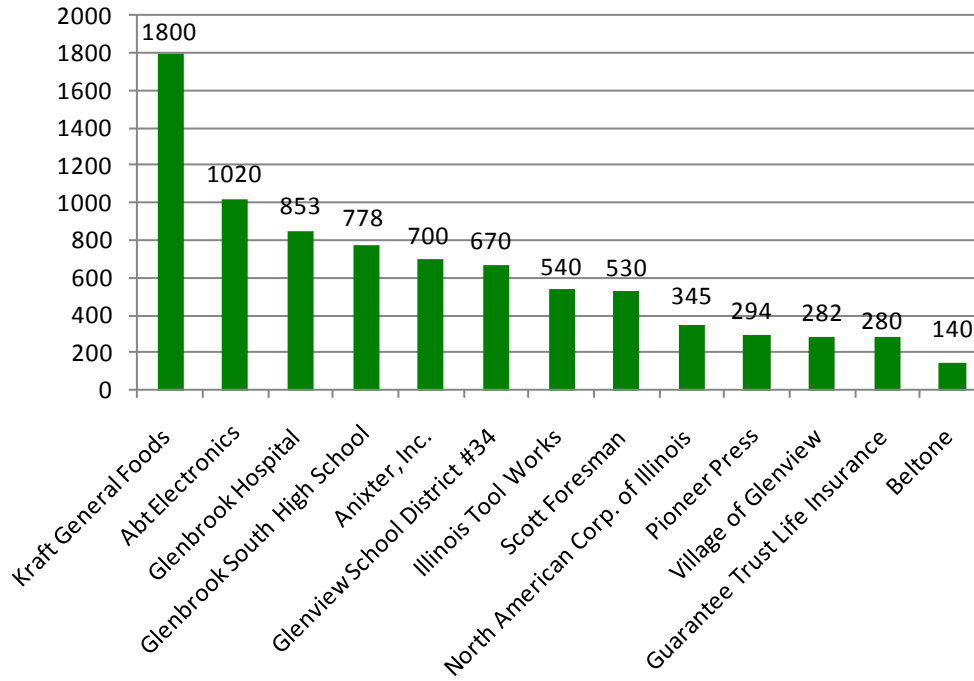
Commuting Mode of Transportation



Economic Characteristics



Principal Area Employers

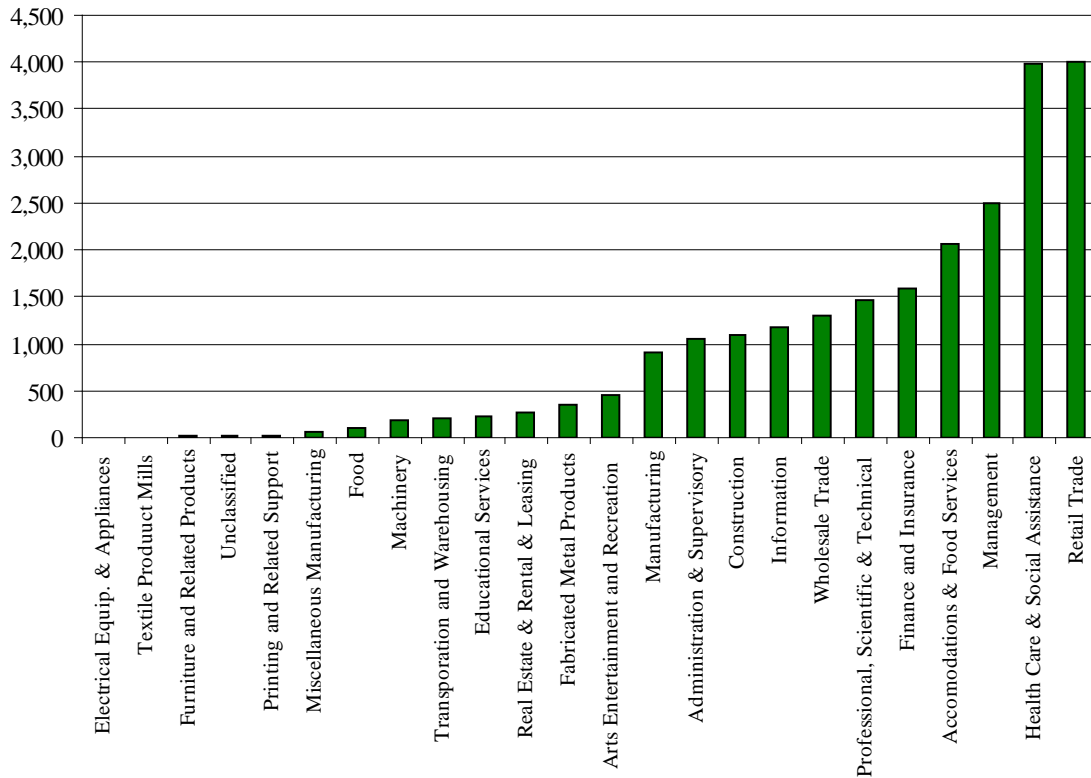


Private Employment in the Village of Glenview*

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

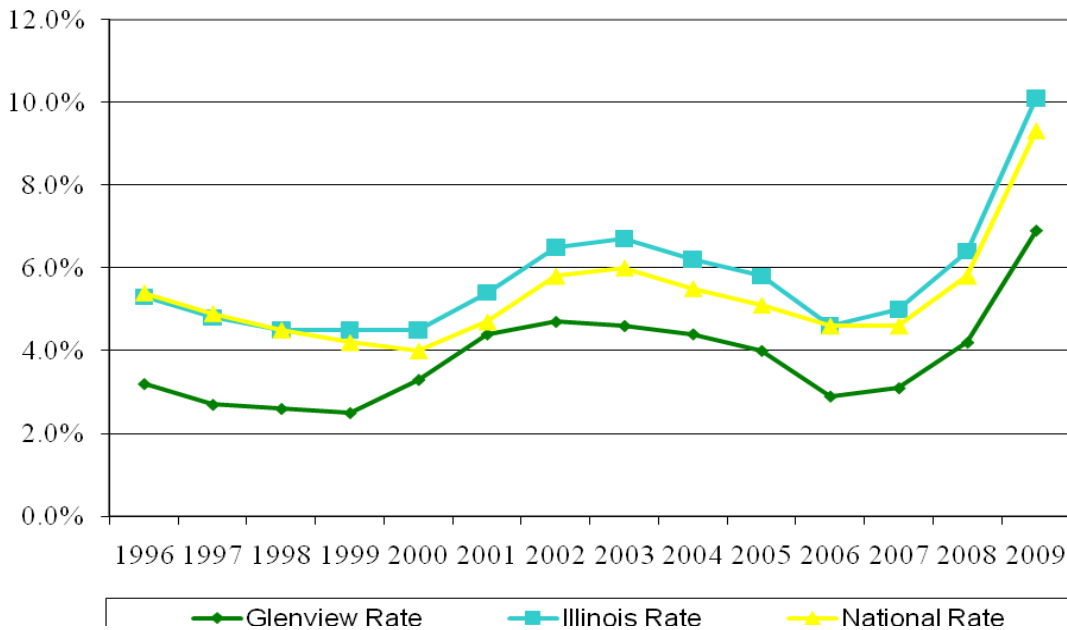
Private Area Employers by Job Sector*



*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

Budget Process Overview

The operating budget process usually spans over several months and involves the analysis of expenditures and revenues. The Budget is prepared using the modified accrual basis of accounting for all funds.

Prepare Financial Forecast

The financial forecast is developed by Administrative Services staff and includes multi-year projections of revenues and expenditures. The starting point of this analysis is where the previous year ended and the current revenue trends are analyzed.

Develop Department Business Plan

Departments are required to update and expand their Business Plans on an annual basis in conjunction with the budget process. An in depth review of current goals, initiatives and projects provide a framework in budget requests.

Submit Department Request

Departments analyze their historical trends and review upcoming projects to make an initial budget request to the Village Manager.

Review Operating Requests

After departments have submitted their initial requests, they meet with the Village Manager to review and justify their projects and programs. This process may occur several times throughout the budgeting process.

Manager Review of Requests

The Village Manager will make adjustments, increasing or decreasing the department budgets based on Village Board and management priorities.

Board Work Sessions

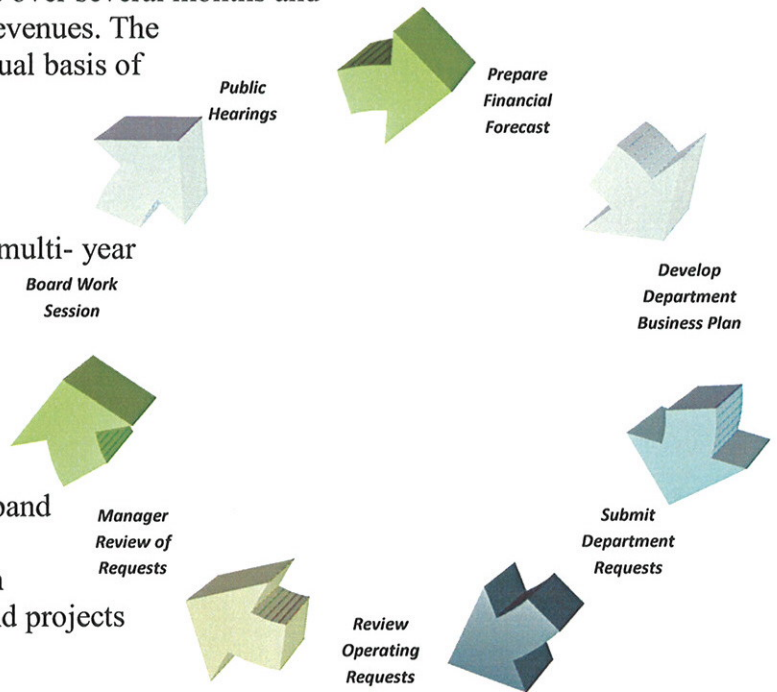
The Village Board holds several workshop sessions and invites the public to attend. Each workshop has a different focus and all funds are presented and discussed.

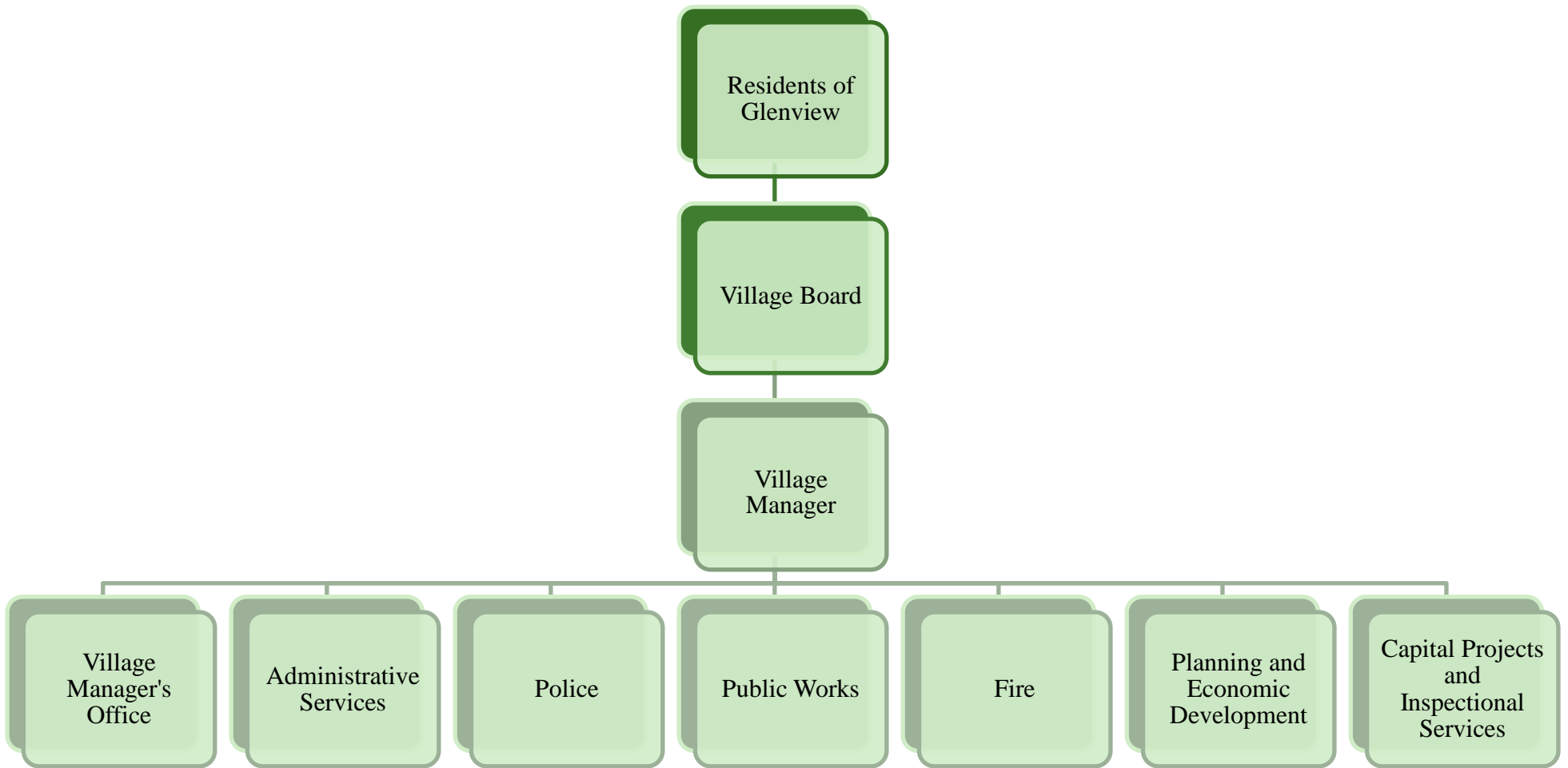
Public Hearings

The public has the opportunity to speak at the workshops and also at the hearing where the budget is officially adopted. The Village Board does take citizen comments into consideration when reviewing and editing the budget. The Capital Improvements Program budget includes several public hearings specifically intended to outline their planned projects and to receive citizen feedback, staff then makes adjustments accordingly prior to official adoption.

Amending the Budget

Following the adoption of the budget, any adjustments at the Fund level must be approved by the Village Board and requires a Resolution.





2012 Schedule for FY2013 Budget Preparation

Schedule / Kick-off

July Departments complete Corporate Fund Projections

 Department Head Retreat

 Budget Entry Training

Level 1 - Division Review

August Departments complete budget entry for 2012 Projections and 2013 Budget

 Budget Team Reviews 2012 Projections and 2013 Budget - All Funds

Level 2 - Department Review

September Village Manager and Budget Team reviews department budgets

 2013 Personnel initial projections complete (Excel)

18-Sep-2012 Public Presentation of Corporate Fund Projections

18-Sep-2012 Special Appropriations Presentation - Regular Board Meeting

Level 3 - Budget Team Review

2-Oct-2012 Public Presentation of Corporate Fund Department Budgets and Miscellaneous Funds

16-Oct-2012 Public Presentation of personnel benefits and transparency website

24-Oct-2013 Public Presentation of Capital Improvement Program and Water and Sewer Rates

Level 4 - Manager Review

November Public hearing on Proposed 2012 Tax Levy Ordinance (First Reading)

 Public hearing on Proposed 2012 Tax Levy Abatement Ordinances (First Reading)

 Public hearing on Proposed 2012 SSA Tax Levy Ordinances (First Reading)

 Proposed Budget on display for public inspection in Resolution Center, Library and website

 2013 Public Employee Compensation Disclosure posted on website

Level 5 - Board Review

December Public hearing of the Proposed 2013 Budget; adoption of same

 Public hearing on Proposed 2012 Tax Levy Ordinance (Second Reading); adoption of same

 Public hearing on Proposed 2012 Tax Levy Abatement Ordinances (Second Reading); adoption of same

 Public hearing on Proposed 2012 SSA Tax Levy Ordinances (Second Reading); adoption of same

 File 2013 Budget Resolution, 2012 Tax Levy and 2012 SSA Levy

 File 2013 Certificate of Estimated Revenue by Source

 File Truth in Taxation Certification with the Cook County Clerk

Basis of Budgeting

This section describes the basis upon which the budget is developed. The Village's budget is generally based on standards set forth in Generally Accepted Accounting Principles (GAAP). The revenues, expenditures, and transfers for the Village's Governmental Funds are prepared on a modified accrual basis consistent with Generally Accepted Accounting Principles (GAAP). The revenues, expenditures, and transfers for the Village's Enterprise Funds, Internal Services Funds, and Pension Trust Funds are prepared according to full accrual accounting principles consistent with GAAP.

Under modified accrual accounting, revenues are recognized when measurable and available and expenditures are recognized in the accounting period in which the associated liability is incurred. Under full accrual accounting revenues are recognized in the accounting period in which they are earned while expenses are recognized in the period they are incurred. The modified accrual accounting method is used for both the basis of budget and accounting.

There are few instances in which the Village's budget deviates from GAAP. These include:

- For all accounting funds, compensated absences, which are not recognized in the Adopted Budget, are accrued under GAAP and reported in the Village's Comprehensive Annual Financial Report as a long-term liability.
- The budget document does not convert all funds to a Village-wide Statement of Net Assets and Statement of Activities (and the accompanying Reconciliations) as required under GASB Statement Number 34.
- Budgetary Enterprise Fund deviate from GAAP and are illustrated in the differences between the Actual and Budget columns. These deviations include:
 - The Budget column will recognize *capital outlays and debt financing* as expenses and revenues respectively, rather than adjusting the appropriate balance sheet accounts in accordance with GAAP; the Actual column will recognize these items as non-expensed.
 - The Budget column will not recognize *depreciation* as an expense, whereas the Actual column will. Depreciation is as an expense under GAAP.

The Village's accounting system is maintained on a basis consistent with the adopted budget. This enables departments to monitor their budget by utilizing the enterprise management system. At the end of each fiscal year, the Village makes appropriate adjustments to bring the system in line with GAAP. These adjustments allow the Village to convert its financial structure from the budget format to a format that is able to meet the requirements of reporting in the Comprehensive Annual Financial Report (CAFR). All year-end adjustments are carefully reviewed by the Village's outside auditor to ensure their propriety.

Legislative Requirements

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. The chart below summarizes these requirements and identifies the date completed for the 2013 budget process.

Action Required	Municipal Code Policy	Illinois Statute/ County Deadlines	Date Completed
Budget Officer presents tentative Operating budget to the Board of Trustees	On or before the first Friday of October	NA	Sept 18
Proposed Annual Budget made available for public inspection	At least 10 days prior to the required public hearing	At least 10 days prior to the required public hearing	Nov 21
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 22
Public Hearing on Proposed Annual Budget	Not less than one week after the tentative budget is made available for inspection	Held prior to adoption	Dec 4
Adoption of the Annual Budget by the Board of Trustees	Prior to the start of the fiscal year	Prior to the end of the first quarter of the year	Dec 4
Public Hearing in the Proposed Tax Levy	Prior Adoption	Prior to Adoption	Nov 13
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 deadline	Dec 4
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 19
Filing the Truth in Taxation Certification	On or before the last Tuesday in December	Filed with the Tax Levy	Dec 19
Filing the Budget and Appropriations Ordinance		Within 30 days of adoption by the Board of Trustees	Dec 19

Revenues

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

Taxes are broad-based revenues intended to cover basic services such as public safety or street repair. Tax revenue is used to provide services all residents and businesses benefit from. 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 collects revenue from both of these sources.

Charges for services and/or fees are assessed directly to the beneficiary of the service and may be intended to cover all or only a part of the service provided, such as; licenses and permits and 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 for services, are primarily derived from three sources; local, state shared and grants/entitlements. The various funding sources are discussed in the Revenue Highlights section of this document.

Matching Revenues to Expenditures

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

- The Village cannot use Motor Fuel Tax revenues to pay for public safety operations (statutory limitations).
- The Village cannot 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 ensure the fund’s continued existence without reliance on general tax revenues.

Other fund types used are *Debt Service, Capital Projects and Internal Service*. These funds account for transactions not related to service delivery. Instead, they account for the financing, construction and inter-department services of the Village.

The chart below illustrates the relationship between specific revenues and the type of fund they are recorded in; as well as the fund types each department is recorded in.

	Revenues	Corporate	Special Revenue	Enterprise	Capital Projects
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	√			

Departments	Public Works	√	√	√	
	Police	√	√		
	Fire	√	√		
	Development	√			
	Capital Projects	√	√	√	√
	President and Board	√			
	Village Manager's	√	√	√	
	Administrative Services	√	√	√	
	General Government	√			

The Corporate Fund is the recipient of a number of different types of revenues, whether they are local or shared. Most departments in the Village provide general services, which are expensed in the Corporate Fund. Thus, revenue is “matched” with the expenditure or service provision.

Departments may provide services that are recorded in funds other than the Corporate Fund. These “special revenues” must be segregated from other revenues, because of legislative, regulatory or board requirements. In providing services through these special funds, expenditures are recorded in Special Revenue Funds, again to match the expenditures against its revenues.

Budget and Financial Policies

The Village of Glenview's budget and financial policies are the basic guidelines for the management of the Village's fiscal operations. The policies were developed within the parameters of the Illinois State Statutes and the Village of Glenview Municipal Code. The policies assist the Village Board and Staff in preparing the budget and managing the Village's fiscal affairs throughout the budget period. Policies will be reviewed during each budget process and modified as appropriate to accommodate fiscal conditions, environmental challenges, and Village Board policy initiatives.

Budget Policies

- The fiscal year of the Village of Glenview will begin on January 1 of each calendar year and end on December 31 of the same calendar year. All accounting and budgeting functions of the Village will occur in conjunction with this fiscal time period.
- The Budget will be prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP). Any exceptions to preparing the budget on a basis consistent with GAAP will be disclosed in the *Basis of Budgeting Section* of this document.
- The Budget Officer of the Village, on or prior to the first Friday of October of the year preceding the first year of the forthcoming budget period, will submit to the Village Board a Proposed Budget.
- The Proposed Budget, submitted to the Board of Trustees for adoption shall contain:
 - Estimates of revenues available for the Village for the fiscal year for which the budget is drafted, together with recommended expenditures for the Village.
 - Revenue estimates and expenditure recommendations shall be presented in a manner which is in conformity with good fiscal management practices.
 - There must be substantial conformity to a chart of accounts recommended by the National Committee on Governmental Accounting, the comptroller of the State or the department of local government affairs of the State or successor agencies shall be deemed proof of such conformity.
 - The budget shall contain actual or estimated revenues and expenditures for the two years immediately preceding the fiscal year for which the budget is prepared;
 - Each budget shall show the specific fund from which the anticipated expenditures shall be made.
- Expenditures from the capital equipment purchase repair or replacement fund shall be budgeted in the fiscal year in which the purchase, repair or replacement of capital equipment will occur.
- The president and board of trustees shall make the tentative annual budget conveniently available to public inspection for at least ten days prior to the passage of the annual budget.
- Not less than one week after the tentative annual budget is made available for public inspection, and prior to final action on the budget, the president and board of trustees shall hold a public hearing on the tentative annual budget, after which hearing, the

tentative budget, without any further inspection, notice or hearing, may be further revised and adopted by vote of the president and board of trustees. Notice of the public hearing shall be given by publication of a legal notice in a newspaper having a general circulation in the Village at least one week prior to the time of the hearing.

- If the budget, as approved by fund, needs revision, the Village Board has the authority to revise the budget by reducing, adding, and changing dollar amounts within the budget. This action shall be in the form of a Budget Amendment. A Budget Amendment does not require a public inspection, notice and/ or hearing, as is required for the original budget adoption.
- A Budget Amendment is approved by the Village Board via Resolution. The Village Board adopts the budget at the Fund level. A budget amendment is only required if budgetary authority, or expenditures, are projected to exceed the adopted amount at the Fund level.
- The Budget Officer (Village Manager) is authorized to make transfers between departments (within the same fund), no budget amendment is required.
- The Budget must be balanced, meaning the estimated expenditures do not exceed estimated revenues and other available funds. The balanced budget must also adhere to the minimum standards set for in the Village's Fund Balance Policy.
- The Budget Document will be published in a format that satisfies all criteria of the Government Finance Officer's Association that satisfies all criteria of the Government Finance Officer's Association Distinguished Budget Program.

Fund Balance Policies

- The Corporate Fund reserve (fund balance) will be maintained at 30% - 40% of total expenditures. Total expenditures include transfers out of the fund.
- The fund balance of the Utility Enterprise Funds (Water, Sewer, and North Maine) includes fixed assets, capital, debt and cash. The goal of the utility funds is to remain self-sufficient. A reserve cash balance policy has been put into place to ensure positive cash flow for operations. This reserve balance is 30 days of operating expenditures, excluding capital and debt service.
- The Maintenance Equipment Replacement Fund (MERF) cash reserves are to be maintained at a zero balance. In the event the fund experiences a negative or positive cash balance, a plan is to be put into place to recover or draw down cash to a zero balance.
- The Capital Equipment Replacement Fund (CERF) cash reserves are to be maintained at 40% of the calculated accumulated reserves.

- No minimum fund balance has been established for the Special Tax Allocation Fund, Insurance and Risk Fund, Commuter Parking Fund, Corporate Purpose Bond Series 2004 Fund, and Capital Project Funds.

Revenues

- The Village shall maintain a broad-based, well diversified portfolio of revenues.
- Forecasted revenues are calculated by using a minimum three year trend analysis and are forecasted for the next three to five years. Adjustments to revenue forecasts are performed annually.
- Property Taxes are adjusted based on new or improved Equalized Assessed Valuation (EAV). New EAV is defined as annexed property, while improved EAV is permitted property improvements.
- All Village rates and fees are reviewed annually and adjusted if necessary.

Capital Projects

- Project costs must be greater than \$50,000 to be considered a Capital Project
- Impacts on the Village's future operating costs must be included in the project planning and incorporated within the respective department's operating budgets.
- As Capital Project contracts are awarded the budget authority will remain with the projected until completion (project life budgeting).
- 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.

VILLAGE OF GLENVIEW



*BUSINESS PLANS AND PERFORMANCE
MEASURES*

Business Plan and Performance Measures

The Village Budget is developed using the adopted Administrative Goals and department Business Plans as the road map for where administrative and financial efforts are to be targeted in the upcoming year. The departments Business Plans support the Administrative Goals and also address additional initiatives that are needed within the department. The Administrative Goals provide a long-term vision and for each goal, initiatives are identified to move the organization towards improvement. These initiatives are reviewed and updated annually by management and the Board of Trustees.

- *Administrative Goals:* Goals for the Village Manager are established and adopted by the Village Board of Trustees. The outcome for each Administrative Goal is reported on annually. Administrative Goals are updated annually with continued and new initiatives that move towards the desired results.
 - *Financial Goals* are imbedded within the Administrative Goals. The Village Board is constantly evaluating the village’s financial position and taking action to maintain and improve financial health.
 - *Strategic Goals* are also part of each Administrative Goal. Strategic Goals are typically a result of a multi-year plan, a study or a new directive and can generally fall within the following categories: Organization, Technology, Financial Health, Municipal Collaboration, Planning and Economic Development; Customer Service and Capital Improvement.
- *Department Business Plans:* Departments align their Business Plan with the Administrative Goals on an annual basis and update their Business Plans quarterly during the year. Progress on Business Plan initiatives are used for performance tracking and measurement.
- *Performance Measures:* Performance Measures track each Departments progress toward completing or achieving their initiative. Departments update performance data throughout the year and use these measures to provide data to report on the success or difficulty in service delivery, support budgetary funding requests, or develop best practices.
- *How it All Works Together:* The Department Business Plan is developed by using the Village-wide Administrative Goals as the foundation. The projects, action steps and initiatives in the business plan are intended to move the Administrative Goals toward completion.



Administrative Goal		Department Action Steps	Primary Department	Time of Completion
Operations	Continue analyzing operations, staffing, and programs to ensure cost-effective, efficient, and quality service is provided to residents and businesses	Streamline the Board and Commission chapters within the Village Code to ensure consistency of definitions and processes.	Planning and Economic Development	Q42012
		Update Board of Police and Fire Commission Rules and Regulations	Planning and Economic Development	Q1 2013
		Continue progress toward Village Code updates focusing on improved efficiency and clarity in the regulatory process, including: site plan review, planned development zoning, and unified development code; and maintain current regulatory codes with recommended updates.	Planning and Economic Development	Q1 2013
		Implement a municipal electric aggregation program for residents and small businesses; implement an opt-out program if the November 6, 2012 referendum is successful.	Village Manager's Office	Q1 2013
		Conduct a cost-benefit analysis on meter reading options to improve meter reading collection through remote means and recommend improvements to collect utility billing final reads in a more timely and accurate manner.	Administrative Services	Q2 2013
		Continue efforts to identify potential customers to expand the solid waste pick up contract through Groot for multi-family buildings.	Public Works	Q2 2013
		Review alternatives for departmental or divisional consolidation to achieve cost savings; evaluate workflows and eliminate duplication or unneeded steps.	Village Manager's Office	Q2 2013
		Form a cross-departmental team to evaluate commodity purchases, inventory management, and CERF schedules.	Administrative Services	Q2 2013
		Explore Laserfiche automated workflow functionality and identify and prioritize document production processes that could be automated and sent directly into the document management system.	Administrative Services	Q4 2013
		Assess backup center options for Glenview Public Safety Dispatch Center (GPSDC)	Administrative Services	Q4 2013

Administrative Goal		Department Action Steps	Primary Department	Time of Completion
Information Technology	Continue to guide the analysis, design and implementation of information and technology assets leveraging projects across multiple departments to support Village operations and provide excellent customer service	Complete the integration of MUNIS Fleet Work Orders with fuel and inventory.	Public Works	Q2 2013
		Research opportunities to reduce customer record duplication in Enterprise Resource Systems.	Administrative Services	Q2 2013
		Add cellular infrastructure and pavement striping and marking to GIS.	Administrative Services	Q2 2013
		Explore the opportunity to share information technology services to leverage purchase power and resources.	Administrative Services	Q3 2012
		Implement 2013 projects identified in the FY 2012-2015 Technology Strategic Plan.	Administrative Services	Q4 2013
		Convert customer data and upgrade the Munis utility billing software to enable expanded and automated account management capabilities.	Administrative Services	Q4 2013
		Complete Phases II (<i>recording of time for work orders</i>) and III (<i>shift scheduling</i>) of the Novatime time and attendance scheduling software implementation	Administrative Services	Q4 2013
		Add easements and backflow prevention data to GIS.	Administrative Services	Q4 2013
		Support technology relocation resulting from public facility changes.	Administrative Services	Q4 2013
Financial Health	Continue improving operating budget, financial practices to promote efficient service delivery, fiscal responsibility, and transparency	Implement the total compensation posting requirements of Public Act 097-0609.	Administrative Services	Q4 2012
		Complete and publish the Financial Policy Manual.	Administrative Services	Q2 2013
		Expand Administrative Adjudication program to include additional municipal ordinance violations; explore collaboration with nearby municipalities.	Capital Projects and Inspectional Services	Q2 2013
		Continue the tax and revenue audit that is investigating whether Village service providers are properly charging fees and collecting revenue in compliance with our municipal ordinances, contracts and franchise agreements.	Administrative Services	Q2 2013
		Complete a comprehensive review and reconciliation of escrow accounts.	Administrative Services	Q4 2013
		Continue to streamline financial operations, including documentation of the budget function.	Administrative Services	Q4 2013

Administrative Goal		Department Action Steps	Primary Department	Time of Completion
Intergovernmental Relations	Continue developing intergovernmental relationships to enhance the overall quality of life in the Village	Continue and expand Municipal Partnering Initiative (MPI) projects/participation in order to achieve cost savings via offering vendors/contractors economies of scale, and seek cooperation with more agencies including area school and park districts.	Public Works	Q1 2013
		Evaluate providing water transmission services to neighboring municipalities.	Public Works	Q2 2013
		Transition Police dispatch operations for Morton Grove and Niles Police into Glenview Public Safety Dispatch Center (GPSDC).	Village Manager's Office	Q2 2013
		Coordinate with ComEd to ensure continued storm hardening measures and systems upgrades to all pocket areas.	Village Manager's Office	Q3 2013
		Coordinate and facilitate Union Pacific bridge construction project at Shermer Road working with Union Pacific, the Village of Northbrook, and the Illinois Department of Transportation (IDOT).	Village Manager's Office	Q4 2014
		Provide regular feedback to the Illinois Department of Transportation to expedite Phase I/II Design of the 4-Lane with Median option for the Willow Road Project.	Capital Projects and Inspectional Services	Ongoing
		Continue seeking funds through the State and Federal appropriations and authorization process; focus on storm water projects.	Capital Projects and Inspectional Services	Ongoing
Planning and Economic Dev	Enhance the Village's community planning and economic development efforts to continue improving the quality of life in the Village of Glenview	Review redevelopment options for the three Village-owned parcels (Dominick's, Village Hall, Fire Station 6) with Development Advisor and recommend implementation plans.	Planning and Economic Development	Q4 2012
		Recommend implementation of Development Advisor strategies for Downtown revitalization including Downtown Use code, streetscape and parking improvements	Planning and Economic Development	Q4 2012
		Receive and analyze expressions of interest for the Navy Disposition Parcel; make recommendations regarding Letters of Intent, if any, including potential impact of those options on the TIF.	Planning and Economic Development	Q4 2012
		Coordinate and facilitate access to businesses during Chestnut – Waukegan improvement project.	Planning and Economic Development	Q4 2012
		Integrate the Centralized Parcel Inventory with Map Office/GIS system.	Planning and Economic Development	Q2 2013
		Update Comprehensive Plan – including Annexation Policy.	Planning and Economic Development	Q3 2013
		Facilitate discussions with potential developers to encourage redevelopment proposals for vacant or underutilized properties in Glenview.	Planning and Economic Development	Ongoing

Administrative Goal		Department Action Steps	Primary Department	Time of Completion
Customer Service	Enhance the Village's communication program to promote expedient and effective dissemination of information to internal and external customers of the Village	Engage with residents to identify content such as municipal news or resident questions and/or concerns to distribute through a Village mobile application.	Village Manager's Office	Q1 2013
		Enhance website by reorganizing lay-out to make it more resident-friendly and continually update department content on programs and services.	Administrative Services	Q1 2013
		Enhance the use of graphics on the Village website to increase navigation speed and delivery of content for all browsers and mobile devices.	Administrative Services	Q3 2013
		Continue expanding Resolution Center duties to broaden customer service for Public Works, Development, and Capital Projects.	Administrative Services	Q4 2013
Capital Improvements	Continue improving the capital improvement program planning process pertaining to infrastructure and facilities projects in an effective, fiscally – responsible manner	Complete the Glenview Water System Master Plan with Baxter-Woodman and update the Board as part of a workshop; begin implementing recommendations after receiving Board direction.	Capital Projects and Inspectional Services	Q1 2013
		Design and construct a high-speed fiber network connection between Glenview Village Hall and the Police Station on East Lake Avenue that will replace the AT&T Opt-E-Man contract that expires in July of 2014.	Administrative Services	Q3 2014
		Continue to identify projects and financial opportunities to implement recommendations of the Flood Risk Reduction Program including working with other agencies to identify dual uses of parcels to include storm water detention and seeking grants when possible	Capital Projects and Inspectional Services	Ongoing
		Participate in MWRD discussions regarding (1) regional project development to reduce stream bank flooding, (2) the implementation of a potential county-wide regulatory ordinance and (3) Inflow and Infiltration (I/I) sanitary regulations that has the potential to have a high cost of compliance	Capital Projects and Inspectional Services	Ongoing

VILLAGE OF GLENVIEW



DEPARTMENT BUSINESS PLANS

Department Business Plan	Outcome and Completion
Village Manager's Office	
Provide courteous, prompt and efficient service to enhance the level of resident and customer satisfaction.	Customer Service
Catalog and preserve Village ordinances, resolutions, agreements and Village Board meeting minutes.	Ongoing
Respond to requests for information with expediency and accuracy.	Ongoing
Coordinate FOIA requests with legal and departmental representatives.	Ongoing
Assist the public with requests for special events, processing permits and bringing event-related information to the attention of Village Board as warranted.	Ongoing
Ensure that the Village Board is provided with the necessary forums and information to establish the Village Manager's goals, provide direction to staff on issues, and set policies.	Operations
Coordinate the Village Board's annual goal-setting retreat and provide all necessary preparatory reports and supporting commentary for this retreat.	Q3 2013
Coordinate an annual schedule of Executive Sessions and Workshops with the Village Board.	Ongoing
Provide timely information updates to the Village Board.	Ongoing
Provide orientation for newly elected officials and assist with new commissioners orientations.	Q2 2013
Conduct semi-annual review for release of Executive Session minutes and destruction of audio tapes	Q1 - Q3 2013
Ensure legal and legislative support is used efficiently.	Financial Health
Review legal and legislative expenditures to ensure costs are assigned correctly and remain within budget.	Ongoing
Monitor federal and state legislative action that could have an impact upon the Village	Ongoing

Ensure the Village maintains a competitive and cost-effective compensation plan to attract and retain quality employees.	Financial Health
Conduct annual health plan review and analyze estimated cost impact of new federal health insurance coverage requirements, and develop a responsive long-term Village strategy	Q2 2013
Enhance employee understanding of Village's wage/benefits package and policies	Operations
Continue to conduct periodic salary/compensation surveys to monitor market competitiveness	Ongoing
Update Total Compensation information posted on the Village website in compliance with state regulations	Q1 and Q4 2013
Continue to provide value added services that enable Village Departments to meet their goals and objectives	Operations
Design and implement continued federal and state legal compliance trainings, and also initiate identity protection/confidentiality training for appropriate Village staff	Ongoing
Complete personnel file audits in Police and Fire Departments respectively to ensure compliance with federal and state regulations	Q2 2013
Establish a secure, electronic personnel filing system to improve recording keeping accuracy and efficiencies	Q3 2013
Partner with I.T. on developing and launching an on-line employment application for Village recruitments	Q2 2013
Conduct a comprehensive update of the Board of Fire and Police Commission Regulations in partnership with the Police and Fire Departments, respectively.	Q2 2013
Partner with I.T. on implementing the Munis Personnel Actions module in order to improve processing efficiencies and reduce paper forms	Q3 2013
Develop internal HR and risk management standard operating procedures	Ongoing

Maintain and enhance the Village's risk management function and loss prevention programs in order to minimize the frequency and severity of loss	Operations
Develop and issue a Request for Proposals for the Village's occupational health services.	Q2 2013
Continue injury prevention pilot program with Police and Public Works Departments	Q3 2013
Provide quarterly risk management trend reports for department head team.	Ongoing
Support the communications goals and action steps of each Department/ Division's Business Plan; the Village Manager and Board of Trustees	Operations
Continue producing and improving Village Report, E-Glenview, relevant web content, and printed materials as requested by Departments and more as requested.	Ongoing
Increase outreach efforts, including use of social media. The goal is to provide opportunities to meet directly with residents and other constituencies through speaking opportunities and participation in community events.	Ongoing
Conduct printing services request for bids for the Village newsletter	Q4 2013
Enhance small group training for Volunteers, create proficiency testing for training goals, and develop initiatives to increase volunteer support.	Ongoing
Continue "Ask the Village" web series and explore future programming opportunities such as On Demand programming/ Web accessibility.	Ongoing
Continue to develop original programming that supports village functions and community events with wide audience appeal.	Ongoing
Audit GVTV procedures and policies: establish goals for improvement to broadcasting, programming, editing, database management, etc.	Q1 2013
Continue volunteer recruitment and training to maintain a viable work force.	Ongoing
Analyze broadcasting equipment and provide assistance as staff considers options for Village Hall Board Room	Q2 2013
Participate in study group to improve Police Department Community Room attributes for public meetings	Q2 2013

Facilitate optimal responses to emergency service calls and provide high-quality dispatch services to external and internal customers.	Customer Service
Dispatch appropriate resources on emergency service calls.	Ongoing
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.	Ongoing
Communicate regularly with internal and external customers about their needs and satisfaction.	Ongoing
Research, deploy and actively maintain an external customer satisfaction tracking tool.	Q3 2013
Provide efficient and high-quality service to emergency service calls to meet or exceed industry standards	Ongoing
Implement Quality Assurance program in PSSS-Records to review internal and external customer service quality.	Q2 2013
Implement technology and services to allow citizens the ability to complete forms and requests via the internet.	Ongoing
Continue to review, modify, and add policies and procedures to the 9-1-1 Dispatch operations manual.	Ongoing
Continue to manage budget specifically overtime, FLSA, hire back, and part-time expense	Ongoing
Continue to build the part-time dispatcher pool	Ongoing
Establish an operations committee with members of dispatch and the fire department to improve operational awareness between the two departments and establish new and updated operating procedures.	Ongoing
Participation of dispatch staff in incident drills with external customers.	Ongoing
Explorer alternate options for rapid telephone notification system	Ongoing
Implement Novatime time keeping software for Fire and Public Works	Q2 2013
Implement Novatime scheduling Village wide	Q4 2013
Establish internal advisory group for New World software with external customers	Q4 2013
Assist and coordinate New World business opportunities	Ongoing
Seek additional agencies to join Glenview Public Safety Dispatch - on a continual basis	Municipal Collaboration
Seek additional dispatch partnerships in Cook and Lake Counties.	Ongoing
Begin handling of telephone calls and radio dispatching for Morton Grove Police Department and Niles Police Department	Q1 2013

Administrative Services Department	
Manage the Villages accounts to ensure compliance with applicable regulations and adoption of best practices.	Financial Health
Continue to extend electronic payment offerings, such as Interactive Voice Response, while reducing the number of processing and reconciliation steps. Evaluate the cost/benefit of continuing to offer E-Pay for utility billing.	Q2 2013
Complete documentation of general billing procedures.	Q2 2013
Develop and/or review financial policies including Insurance/Risk Fund, Property Tax, Debt Management, Purchasing, and prepare a manual for adoption by the Board of Trustees.	Q2 2013
Evaluate the Laserfiche Workflow process to minimize paper distribution process in accounts payable.	Q2 2013
Establish monthly financial reporting schedule and post to Village website.	Q2 2013
Complete payroll efficiency implementation with a final Novatime review training.	Q2 2013
Implement Phase One of ACH offering to vendors for accounts payable.	Q2 2013
Reconcile escrow balance sheet accounts.	Q3 2013
Complete Novatime implementation for Public Works and Fire Departments.	Q3 2013
Review all outstanding accounts receivables for potential close-out.	Q4 2013
Standardize Finance Division electronic filing procedures and develop a central document library. Centralize financial and accounting procedures into one manual and location.	Q4 2013
Continue to improve grant management procedures.	Q4 2013
Continue to cross-train and further document payroll, accounts payable, and budget functions.	Q4 2013
Document property tax levy and abatement procedures, property tax distribution, Special Service Areas, and corresponding debt services obligations.	Q4 2013
Complete utility and tax audit.	Q4 2013
Document and manage lease and agreements revenue and payment processes.	Q4 2013

Continue to improve policies and procedures related to the management of the Village's capital improvement funding and capital asset tracking.	Capital Improvements
Complete a comprehensive update to the Glen Tax Increment Financing Proforma and TIF Management and Retirement Plan.	Q3 2013
Align Munis fixed asset module with work order implementation requirements.	Q3 2013
Coordinate with Financial Advisor to refund and/or issue bonds.	Q4 2013
Budget to meet the Village's operating needs and management objectives while maintaining compliance with applicable regulations and using best practices.	Financial Health
Continue to enhance the presentation of information in the budget document for GFOA Distinguished Budget Award submission.	Q1 2013
Evaluate and test Munis Budget Projection Wizard.	Q2 2013
Establish guidelines for departments to communicate significant budget variances.	Q3 2013
Implement new GASB statements and/or technical corrections in Comprehensive Annual Financial Report.	Q3 2013
Continue to support analysis of North Maine Utility System.	Q4 2013
Adopt GASB 67 and 68 Pension Funding Policy.	Q4 2014
Improve utilization of integrated automated financial system to support the procurement of goods and services in accordance with requirements and best practices.	Information Technology
Develop process and procedures for Munis Contract Management module.	Q3 2013
Ongoing tracking prevailing wage act as it applies to Village procurements and ensure compliance.	Q4 2013
Continue to expand centralizing procurement records and make contracts available in Village document repository.	Q4 2013
Track invoice payments and change orders processed against MUNIS purchase orders; recommend vendor consolidation or bidding when applicable.	Q4 2013
Implement bid collection and distribution management software.	Q4 2013

Manage citizen requests through the Resolution Center (RC) and monitor and evaluate Village response.	Customer Service
Conduct a cost/benefit to change Glenview utility billing to a monthly billing cycle.	Q2 2013
Collaborate with Public Works to develop work order reporting standards.	Q3 2013
Evaluate the staffing levels and tools necessary to support a Certificate of Payment program.	Q3 2013
Partner with Village project to establish digital video recording for the Resolution Center in 2013.	Q4 2013
Update the Village municipal code to reflecting billing notification and account collection processes.	Q4 2013
Improve the collections for outstanding water billing accounts including, liens, bankruptcies, foreclosures, etc.	Q4 2013
Manage information technology training programs to continue to improve business processes.	Information Technology
Evaluate Munis Cubes to execute reports and expand department availability.	Q1 2013
Research solutions for mobile customer service request submission and inquiry.	Q2 2013
Conduct a cost/benefit analysis on meter reading options to improve meter reading collection through remote means and recommend improvements to collect utility billing final reads in a more timely and accurate manner.	Q2 2013
Continue to test mobile devices for speed and response to the enterprise applications.	Q2 2013
Continue to develop and expand Business Intelligence Tool within Map Office for department reports and performance measures.	Q4 2013
Continue GIS data development (address update script, available commercial property marketing support, CIP planning, utility as-builts, backflow prevention, etc.).	Q4 2013
Establish routine Enterprise Management Training and develop new training programs as new modules are deployed.	Q4 2013

Guide the analysis, design and implementation of information assets leveraging projects across multiple departments to support the technology goals of the Village.	Information Technology
Continue training on the Munis Dashboard and Centrals functionality.	Q1 2013
Complete GoDocs implementation.	Q1 2013
Support the implementation of New World crash reporting.	Q2 2013
Support communication to Village residents through mobile applications.	Q2 2013
Finalize and deploy Munis Property Master improvements.	Q2 2013
Support and provide training for Novatime integration with MUNIS payroll and work orders.	Q2 2013
Support Planning and Economic Development goal to provide customers with on-line permit application, status review and payment functionality.	Q3 2013
Continue the setup and installation of upgrades to the Supervisory Control And Data Acquisitions system.	Q3 2013
Implement unified messaging through the telephone system.	Q3 2013
Develop Emergency Operations Plan for VoIP phone system.	Q3 2013
Manage deployment of Novatime Advanced Scheduling software.	Q4 2012
Establish reporting of assets, inventory and services for Munis Work Orders.	Q4 2013
Continue to develop web forms on the Glenview Public Website. Research licensing options and interest from other communities to support a greater volume.	Q4 2013
Support and provide training for Novatime Advanced Scheduling integration.	Q4 2013
Support the implementation of New World web E-ticketing.	Q4 2013
Continue to support Munis Work Orders, Fleet and Facilities including Inventory.	Q4 2013
Evaluate the opportunity to provide utility e-bills to customers.	Q4 2013
Munis Utility Billing migration from UB Classic to UB CIS - data conversion and customer information system implementation to improve business processes.	Q4 2013

Govern Village information assets to control standards and ensure reliability and security.	Information Technology
Assess inter-jurisdictional opportunities for technology partnering.	Q1 2013
Coordinate with HR to update Village electronic communications policy for personal electronic devices.	Q1 2013
Manage technology to enable effective collaboration and communication.	Information Technology
Explore options for a new connection between Village Hall, PD, and partners.	Q1 2013
Implement mobile printers for Inspections.	Q3 2013
Support demolition of the old PD, remodeling of Village Hall, and construction of a new Fire Station.	Q4 2013
Public Works Department	
Formalize documentation and increase safety consciousness through implementation of standard operating procedures	Operations
Complete policy and procedure manual for Streets/Forestry	Q2 2013
Complete policy and procedure manual for Water/Sewer	Q2 2013
Develop plan to implement and communicate SOPs	Q3 2013
Continually revise, develop, document, and implement preventative maintenance programs	Ongoing
Increase employee knowledge through comprehensive training, including cross training.	Operations
Continue cross training program for MEOs on for one month every 5 to 8 months	Ongoing
Arrange necessary training to stay in compliance with annual schedule	Ongoing
Maintain tracking files of employee training	Ongoing
Create mechanism for on-the-job-site safety assessments to be completed by Supervisors and Superintendents	Ongoing
Improve employee safety with comprehensive departmental risk management program	Operations
Hold monthly safety talk brown bag lunches (Fleet Services)	Ongoing
Conduct quarterly facility safety audit	Quarterly
Conduct tailgate safety talks	Quarterly
Hold monthly Safety Committee meetings	Ongoing
Implement accident review policy for preventable accidents	Q2 2013

Improve management information through enhanced data collection and reporting mechanisms	Information Technology
Implement Munis/Novatime modules for payroll, work orders, asset management, inventory, etc.	Ongoing
Assist Administrative Services in the implementation of MUNIS Asset Management	Ongoing
Assist Administrative Services in the implementation of MUNIS Work Orders	Ongoing
Implement MUNIS Work Order system	Ongoing
Continually monitor the departmental budget using the purchase order system	Ongoing
Continue and improve upon the tracking of department outputs	Ongoing
Improve management information through enhanced data collection and reporting mechanisms	Financial Health
Review YTD budget reports with Administration Staff, Superintendents, and Supervisors on a quarterly basis	Ongoing
Continue pilot Anti-icing and De-icing program utilizing trailer mounted spray bars/tanks and new 6/8 yard trucks	Operations
Set up two parking lots and two arterials road sections to pilot different products	Ongoing
Perform product/service analysis	Ongoing
Effectively maintain the Village's fleet in order to ensure internal customers meet their operational goals	Operations
Implement electronic indirect time, inventory, and repair order entry by Mechanics	Q2 2013
Manage opportunities to purchase shared services and commodities to create economies of scale	Municipal Collaboration
Participate in Municipal Partnering Initiative for joint purchasing	Ongoing
Extend contracts for emergency contractor assistance, debris hauling and cold patch	Q2 2013
Manage opportunities to provide efficient, cost effective and high quality services	Operations
Direct oversight of cross-connection control services leak detection and water meter testing services	Ongoing
Study the implementation of automatic meter reading by radio reads	Q3 2013
Implement pay-by-phone function for Cale parking machines at each Metra station	Q1 2013

Police Department	
Implement Lexipol Policy Program and Daily Training Bulletin	Operations
Adapt policy templates to specific needs of Glenview	Q1 2013
Implement mandatory Daily Training Bulletins	Q1 2013
Establish training protocol for policy changes	Q1 2013
Implement in-house and roll call training	Operations
Identify existing training requirements and needs	Q2 2013
Determine the most beneficial delivery system for the training; computer based, large group/classroom, small group practical application	Q2 2013
Identify instructors and develop lesson plans	Q2 2013
Contract with vendors and/or develop and deliver training with existing staff/schedules	Q2 2013
Update all contact information in incident books	Q2 2013
Purchase and upgrade building surveillance system	Operations
Determine video retention and copying needs	Q1 2013
Evaluate vendor services and products	Q1 2013
Coordinate with IT, PSSSD, Finance, and Facilities to purchase new video surveillance system	Q1 2013
Develop policy for use of new system	Q1 2013
Train for use of and implement new system	Q1 2013
Implementation of New World Crash Reporting	Information Technology
Install necessary software in cars	Q1 2013
Validate data entries and accomplish certification through Illinois Dept. of Transportation	Q2 2013

Provide training to departmental personnel reference electronic crash reporting	Q1 2013
Fully implement Electronic Traffic Crash Reporting	Q1 2013
Integrate Tactical Unit into Patrol	Operations
Recruit and train officers in plain clothes tactical patrol	Q3 2013
Perform drug interdictions and mitigate	Q3 2013
Problems in identifiable areas such as The Glen Town Center, Parks and Bar areas	Q3 2013
Analyze data of performance of officers assigned as Tactical Officers	Q3 2013
Identify and assign pool of 6-8 dedicated Patrol Tactical Officers	Q3 2013
Continue police service to Middle Schools after SRO Program is eliminated	Operations
Re-assess school response plans including a familiarize of Patrol Officers with middle school facilities and staff	Q1 2013
Evaluation of services needs t middle schools	Q1 2013
Development of mutual understanding between District 34 and GPD regarding services offered to calls for service at middle schools	Q2 2013
Analyze data of performance of officers assigned to calls for service at middle schools	Q3 2013
Acquire access to live Video Feed and Public Address System at GBS that can be monitored live through Dispatch Center	Operations
Develop Memorandum of Understanding	Q1 2013
Memorandum of Understanding to be reviewed by Principal Wegley and Village Attorney Spears	Q1 2013
Once developed, the MOU will be forwarded to the Village Hall and IT for permission on perimeters to be set	Q1 2013
Implement training for all Dispatchers and Police Supervisors	Q2 2013
Detective and Traffic Bureau Assignments and Rotations	Operations
Continue efforts toward full manpower in patrol and bureau	Q1 2013
Designate two positions for rotation	Q2 2013
Manage traffic related issues to maintain high levels of Public safety and quality of life in the Village	Operations
Direct stationary patrol at hazardous locations to increase enforcement measures by 5% over 2012	On-going

Enhance traffic calming efforts by utilizing additional speed card and speed boards to expedite servicing neighborhood concerns for traffic safety	On-going
Increase school zone enforcements by 5% over 2012	On-going
Increase Police interaction with Capitol Projects	On-going
Utilize directed patrol to target identified community problems	Operations
Target quality of life traffic issues and ordinance violations in identified problem areas	On-going
Target parks and schools with crime prevention efforts with emphasis on drug and alcohol violations	On-going
Target The Glen Town Center to minimize disruptions	On-going
Walk and Talks	Operations
Increase total amount of walk & talks producing an increase by 5% over 2012	On-going
Directed patrols throughout areas within the Village	On-going
Improve community-oriented policing and problem solving	On-going
A way for citizens and business owners to communicate concerns in a positive atmosphere	On-going
Realignment of Patrol personnel on all shifts	Operations
Reposition current personnel	Q1 2013
Work with supervisors about officers strengths, weaknesses, and experiences	Q1 2013
Develop a system to monitor the results of the personnel changes	Q3 2013
Initiate a Ticket Amnesty Program	Operations
Assess amount of money in fines that are currently outstanding from unpaid Village Ordinance tickets	Q2 2013
Draft Village Ordinance with Village Attorney to allow Ticket Amnesty Program	Q2 2013
Arrange dates and process for money collection	Q2 2013
Send remaining non-payers notice of hearing with Administration Judge with penalty for non-appearance	Q2 2013
Implement a performance measurement for tracking paid tickets and amount of paid fines in comparison to unpaid fines	Q2 2013
Investigate partnerships with other agencies built around common functions such as investigations, traffic, animal control, and/or range	Operations
Assess equipment availability and need, training, and available hours	On-going
Develop related policy and Intergovernmental Agreement (IGA)	On-going
Implement Shared Responsibility Plan and assess at quarterly intervals to check effectiveness	Q3 2013

Fire Department	
Guide the analysis, design and implementation of information and technology assets to support department operations and excellent customer service.	Information Technology
Update mobile devices and enhance current New World application use.	Q4 2013
Improve and develop content for the Fire Department webpage that provides accurate and timely information to Village of Glenview stakeholders.	Q3 2013
Assist in NovaTime transition, provide appropriate training to all personnel, and monitor effectiveness/efficiencies.	Q4 2013
Continue improving operating budget, financial practices to promote efficient service delivery, fiscal responsibility, and transparency.	Financial Health
Actively seek opportunities for partnering with neighboring jurisdictions in the areas of equipment, staffing, joint-purchasing, and operating procedures.	Q4 2013
Continue improving operations, staffing, and programs to maximize quality of service and efficiency	Operations
Conduct promotional process for position of Lieutenant, that complies with state regulations and structure contained in Collective Bargaining Agreement.	Q1 2013
Conduct promotional process for position of Captain, that complies with state regulations and structure contained in Collective Bargaining Agreement.	Q2 2013
Move forward on replacing and training new special team members to ensure operational readiness.	Q4 2013
Continue management of facilities projects in an effective, fiscally-responsible manner.	Financial Health
Manage efficient operation throughout the Station 6 relocation project, including temporary locations for Station 6 and Administration, as well as the station construction.	Q2 2014

Planning and Economic Development Department	
Manage the Village's economic development initiatives to ensure the viability of Glenview's diverse tax base.	Operations
Represent the Village's interest at the Chamber of Commerce, the North Shore CVB, and trade shows.	Ongoing
Support owners' marketing of available commercial properties and respond to property inquiries.	Ongoing
Conduct business retention visits (major/minor) and coordinate Village response to issues identified.	Ongoing
Provide staff support to Development Meetings.	Ongoing
Provide staff support at PSPR meetings.	Ongoing
Administer incentive agreements including monitoring compliance, manage review process for new requests.	Ongoing
Facilitate Green Business Award program.	2x/year
Manage and improve the economic development contact list; maintain working relationships with area brokers and developers.	Ongoing
Produce quarterly list of new businesses opened.	Ongoing
Consolidate department server files with Laserfiche.	Ongoing
Assist Development Advisor in generating catalytic developments and preparing recommendations for Village review	Q1 2013
Manage the Village's Planning initiatives to deliver efficient, timely and accurate regulatory review of development proposals and special projects.	Operations
Increase the communication with the Board, Manager, Commissions, and other Departments involved in development projects.	Ongoing
Review land uses, development proposals and coordinate the necessary regulatory review process.	Ongoing

Effectively manage development proposals and special projects using established protocols and preliminary agendas.	Ongoing
Assist Capital Projects in the implementation of the identified Milwaukee and Waukegan Corridor improvements.	Ongoing
Participate with the other member communities in the design and implementation of regional transportation initiatives including the Skokie Valley Trail, AMTRAK, Metra and PACE.	Ongoing
Provide support to the redevelopment efforts for Downtown, Milwaukee and Waukegan Corridors.	Ongoing
Manage the following PED initiatives: Navy Land, Dominick's, Fire Station, Chestnut/Waukegan, Avon, Kraft and Patriot Market Place	Ongoing
Obtain Village Board direction on the update of the Village Comprehensive Plan.	Q3 2013
Research, draft, gain public input and implement the following code improvements: land use codes, auto dealer, nonconformities, planned development, site plan review ordinances, cross access agreements, parking and loading.	Ongoing
Unified Development Code	Q3 2013
Update the Appearance Code: Signage and design guidelines, lighting, landscaping, outdoor dining, and parking lot landscaping	Ongoing
Implement administrative sign approvals through the Shopping Center Tenant Criteria	Q2 2013
Continue to identify and implement service level efficiencies that generate transparent communication and foster better customer relationships.	Operations
Create ways to inform the public and guide customers through the various regulatory processes (videos, FAQ, Map Office, templates, instructional presentations, how-to-seminars, office hours, fillable applications, apps, etc.)	Ongoing
Create paperless process to ensure applicant understands PED and IS processes	Q3 2013

With Administrative Services, devise procedures to incorporate more efficient use of document management through additional scanning and document destruction.	Ongoing
Maintain CEU credits and certifications.	Ongoing
Create a sign application for the Appearance Commission	Q2 2013
Update and maintain the Economic Development web page to be an effective resource for brokers and developers.	Ongoing
Utilize the website to provide more up to date and relevant planning information (i.e. projects in progress, public notices, case and permit status, case exhibits etc.)	Q2 2013
Support GIS in the creation of place-based data utilizing Business Intelligence to consolidate information and make it easier to access	Q1 2013
Expand use of EIC to include review of PSPR and Text Amendments	Q1 2013
Create sample SLS Plat, Sample ZBA Answers and Fire Truck Turning Diagrams	Q1 2013
Perform semi-annual customer service surveys to internal and external customers.	Q3 2013

Improve Development/PSPR meetings with advance preparation and follow up with customers to ensure they understand the process	Ongoing
Create a centralized data center that includes all demographic information.	Q2 2013
Integrate Development meeting parcels and Centralized parcel inventory with GIS information (point and click)	Q3 2013
Capital Projects and Inspectional Services Department	
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	Capital Improvements
Establish an aggressive bidding schedule and ensure bidding of all 2013 core CIP projects by 6/1/2013	Q2 2013
Update the Village's 5 year CIP based on the IMS roadway ratings	Q3 2013
Support Baxter & Woodman and Village staff in coordination of water strategic plan	Q2 2013
Support the Village's review of Township infrastructure including impacts on current Village residents and any future annexations	Ongoing
Continue implementation of the approved Flood Risk Reduction Program	Ongoing
Ensure that all critical items related to the Chestnut/Waukegan intersection project are kept on track for January 2013 letting	Q1 2013
Support Village-wide website update	Q4 2013
Coordinate Village projects with other agencies (IDOT, CCHD, Townships, ICC, Metra, etc.) and vice-versa to ensure proper scheduling and allocation of CIP funds	Ongoing
Continue to monitor and work with MWRD related to their ongoing storm water and sanitary sewer initiatives	Ongoing
Maintain and update the Village's programmed or new grants to ensure scheduling and funding coordination with the core CIP	Ongoing
Ensure that all critical items, including business outreach related to the Techny Trail-Segment 4 project are on track for January 2014 letting	Q4 2013
Coordinate projects and various design aspects with other departments (PW, Police, Fire) to ensure proper communication and scheduling.	Q2 2013
Ensure that all critical items related to the Greenwood/West Lake intersection project are on track for January 2014 letting	Q4 2013
For downtown infrastructure improvements, evaluate timing based on current private development and CIP schedules	Q3 2013

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	Capital Improvements
Work with the Public Works Department on potential policy revisions related to active maintenance funded by the CIP including crack-sealing, MARS-A/C, sewer televising and cleaning and others	Q2 2013
Track and analyze contingency use for 2012 projects	Q1 2013
Conduct 12 month warranty inspections on all 2011 projects	Q2 2013
Support the close-out of the East of Harms sanitary sewer system improvement project including resolution of cost efficient to resolve system deficiencies	Q4 2013
Increase use of email groups for project communications and facilitate transition from hard copy mailings	Q3 2013
Establish Village CCDD (clean construction demolition debris) policy	Q2 2013
Maintain and improve existing Village Facilities to ensure a high quality work environment for Village employees and guests	Facilities
Support the Administrative Services Department on any Board policy discussions related to the Facility Repair and Replacement Fund (FRRF) including determining a long-term funding sources	Q4 2013
Continue implementation of the Facilities Strategic Plan	Ongoing
Launch initiative to use Munis work order module to explore reporting capabilities	Q3 2013
Support the Village Hall space needs analysis as necessary	Q2 2013
Support Fire Station #6 transition to temporary quarters and assist with development of Village Hall campus plans	Q3 2013
Inspectional Services - Provide timely and efficient inspection services	Customer Service
Research online permitting, inspections scheduling and complaints/violation reporting options (including new software)	Q4 2013
Coordinate with Administrative Services on more user-friendly website	Q4 2013
Outsource fire acceptance testing for alarms and any other systems connected to the alarm system	Q4 2013

Transition management of fire alarm installation and compliance tracking process	Q2 2013
Audit historical permits issued and identify any/all instances where necessary inspections were not obtained. Discuss how to better ensure proper inspections are obtained moving forward	Q4 2013
Analyze expanding the Village's health inspection program to offer services to surrounding municipalities	Q4 2013
Analyze division tasks that could be sent to the Resolution Center	Q3 2013
Revise existing informational handouts to better educate the public	Q3 2013
Consider expansion/improvement of the Same Day Review program/plan review turn-around time	Q3 2013
Work to expand the Sharps and Prescription Drug Program - hours/types	Q1 2013
Partner with other towns to re-bid Inspection Services support role	Q2 2013

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VILLAGE OF GLENVIEW



PERFORMANCE METRICS

Division	Performance Measure	2011 Actual	2012 Target	2012 Projected	2013 Target
Village Manager's Office					
Administration	Percent of quarterly meetings held with department directors to provide evaluations relating to budget progress on business plans, work plans and project lists	100%	100%	100%	100%
Communications	Percent increase in E-Glenview subscriptions	13%	13%	44%*	10%
	Average number of web visits each month	-	57,000	46,631	57,000
Human Resources	Number of Safety/Loss Prevention trainings conducted per year	1	2	2	1
	Percent Change of Total Number of property/casualty claims	n/a	n/a	n/a	-2%
	Percent change in number of OSHA recordable injuries per year	5%	-5%	-10%	-5%
	Percent change in average life of claim (in days) --Workers Compensation	-5%	-7%	-59%	0%
	Percent change in new property/liability losses incurred (measured in dollars incurred)	-5%	-7%	-18%	-2%
	Percent change in new workers' compensation losses incurred (measured in dollars incurred)	-40%	-20%	-73%	0%
	Number of Equal Employment Opportunity compliance training topics conducted per year	1	2	2	2
	HMO Health plan claims loss ratio	94%	94%	94%	94%
	PPO Health plan claims loss ratio	99%	99%	92%	99%
	Percent change in Rx cost per employee per month	7%	6%	7.7%	6%
	Percent change in generic prescription Rx utilization	1%	2%	7.3%	3%
	Percent change in 90 day mail order Rx utilization	1%	1%	0.1%	1%
Percent of eligible employees participating in the-dental PPO network	25%	26%	30%	35%	
Public Safety Support Services	Number of Freedom of Information Act (FOIA) requests processed	1,297	1,676	1,029	1,100
	Number of case reports processed, including arrest reports	5,439	5,422	5,381	5,400
	Telecommunicator average quality assurance score	91%	90%	92%	92%
	Process 90% of Fire and EMS calls within 2 minutes (ISO standard)	97%	90%	98%	90%
	Answer 95% of calls within 15 seconds (2 rings)	97%	n/a	*	95%
	Obtain scores of 90% or better on EMD quality assurance calls	n/a	n/a	n/a	90%
	Tickets/Complaints Processed (includes P/Y tickets Felony/Misc Complaints)	5,168	n/a	4,877	5,000
	Local Ordinance Collection Rate (P Ticket)	88%	n/a	88%	90%
	Subpoena Requests Processed	266	n/a	328	300
	PSSS/Records Customer Service Calls answered	18,672	n/a	16,975	17,200

Division	Performance Measure	2011 Actual	2012 Target	2012 Projected	2013 Target
Administrative Services Department					
Support Services	Percent 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		4	4	4
	Internal customer service rating that show staff's desktop mapping and GIS queries are being met		4	N/A	4
	Percent time project tasks remain on schedule	85%	90%	80%	90%
	Percent of system and service availability	99%	99%	99%	99%
	Percent of IT service level agreement on-hour Priority One response	100%	99%	100%	99%
	Percentage of environmentally friendly registered projects (EPAT) technology products purchased	99%	99%	99%	99%
	Management teams' satisfaction rating on the enterprise systems' management dashboard		3.5	N/A	3.5
	Percent confidence gained on document scanning volume and value		30%	35%	40%
Finance	Consecutive years for receiving the Certificate of Achievement for Excellence in Financial Reporting	30	31	31	32
	Consecutive years for receiving the Distinguished Budget Presentation Award	4	5	5	6
	Number of repeat auditor comments	0	0	0	0
	Number of corrective auditor comments	0	5	5	0
Resolution Center	Survey response indicated of overall satisfaction with work order communications and response	n/a	4.0	3.67	4.0
	# of payments made by customers using Citizen Self Service	8,161	10,000	10,419	12,000
	# of online bank bill payments processed	n/a	n/a	6,096	7,000
	# of phone calls answered	n/a	n/a	39,020	38,000
	# of times a call is reqeud	n/a	n/a	7,514	7,000
	# of Public Works work order requests	n/a	n/a	3,451	3,600
	# of property violations reported and entered	n/a	n/a	522	600

Division	Performance Measure	2011 Actual	2012 Target	2012 Projected	2013 Target
Public Works Department					
Administration	Review 10% of standard operating procedures annually	80%	100%	85%	100%
	90% adherence to training schedules	100%	100%	100%	100%
	Number of average hours of training per Maintenance Worker	28	30	33.5	30
	Percent reduction on man-hours for JULIE locates	5%	25%	4%	25%
	Number of utility hits	2	5	2	5
Fleet	Percent of minimum billable hours	72.40%	>70%	71.00%	>70%
	Percent of repairs completed in 1 day	86.62%	>80%	83.31%	>80%
	Percent of repairs completed in 3 days or less	95.01%	>90%	92.50%	>90%
	Percent compliance with scheduled preventative maintenance schedules	63.31%	90%	76.65%	90%
	Percent of "comeback/repeat" repairs	0.00%	<1%	<0.5%	<1%
	Percent of scheduled maintenance and unscheduled maintenance repair ratio	56/44	60/40	58/44	60/40
Streets and Forestry	Number of volunteer events (e.g. clean up litter, remove brush and install native plants)	5	6	4	6
	Number of inches during the December - January snow season	58	30	13.9	30
	Number of plow events during the December - January snow season	5	5	3	5
	Number of salt runs during the December - January snow season	22	19	10	19
	Tons of salt used during the December - January snow season	3,905	3,500	2,224	3,500
	Loads of snow hauled to various sites during the December - January snow season	955	650	212	650
	Number of trees infest with EAB removed	276	300	1,100	1,400
Water and Sewer	Number of meter service calls (e.g. meter tests, installations, final reads and repairs)	3,649	4,000	4,109	4,000
	Number of sanitary sewer feet cleaned (Glenview System)	428,666	437,000	526,109	437,000
	Number of sanitary sewer feet cleaned (North Maine System)	114,380	116,000	110,615	116,000
Police Department					
Police Department	Use of traffic calming devices	24	18	19	18.9
	Implementation of citizen/business contact through Walk & Talks	3,614	3,164	3,323	3,322
	Number of residents that participated in child safety seat programs	174	250	262	262.5
	Selective enforcement efforts at school zones, hazardous intersections and speeding "hot spots"	325	448	471	470
	Missing person cases referred to Detective Bureau within 2 hours of receipt	34	29	32	29
	Number of self initiated park (directed) patrols	1856	4,328	4,545	4,544
	Number of domestic violence victims supported/assisted within 24 hours of notification	39	37	39	38.85

Division	Performance Measure	2011 Actual	2012 Target	2012 Projected	2013 Target
Fire Department					
Fire Department	Percentage of Fire Department policies are reviewed & updated	10%	10%	5%	5%
	Percentage of Fire Department standard operating procedures are reviewed & updated	15%	20%	5%	5%
	Percentage of Police and Fire Commission Rules and Regulations are reviewed and updated	0%	20%	100%	100%
	Percentage of K-8 classrooms and senior facilities visited to present a specific message	95%	100%	100%	100%
	Operational readiness of Emergency Operations Center	1 Hour	1 Hour	1 Hour	1 Hour
	EMS baseline Turnout Time (the time between dispatch notification and vehicle(s) enroute) of 90 seconds	86.62%	90%	90%	90%
	Fire Baseline Turnout Time (the time internal between dispatch notification and vehicle(s) enroute) of 90 seconds	96.80%	90%	90%	90%
	Fire & EMS Baseline Travel Time (the time interval from enroute until on scene, based on urban population) of 5 minutes 12 seconds	97.42%	90%	90%	90%
	Total Baseline Response Time: EMS (Call creation to arrive, first unit on scene) Code 1, Code 1 Extrication, of 8 minutes 12 seconds	98.46%	90%	90%	90%
	Total Baseline Response Time: Fire (Call creation to arrive, first unity on scene) Code 3, 3A, 4 of 8 minutes 12 seconds	97.42%	90%	90%	90%
	Number of emergency responses	7,159	7,300	7,300	7,300
	Planning and Economic Development				
Planning	Percent of staff exceeding the minimum certification/licensing requirement of their specialty	100%	100%	100%	100%
	Receive an 85% acceptability rating on customer service surveys.	85%	85%	85%	85%
	Percent of Department application forms and informational packets reviewed and updated.	75%	75%	100%	75%
Economic Development	Percent of major businesses contacted annually	100%	100%	88%	100%
	Number of minor businesses contacted annually	65	100%	70	100
	Percent of major property owners in key business districts contacted annually	75%	100%	80%	100%

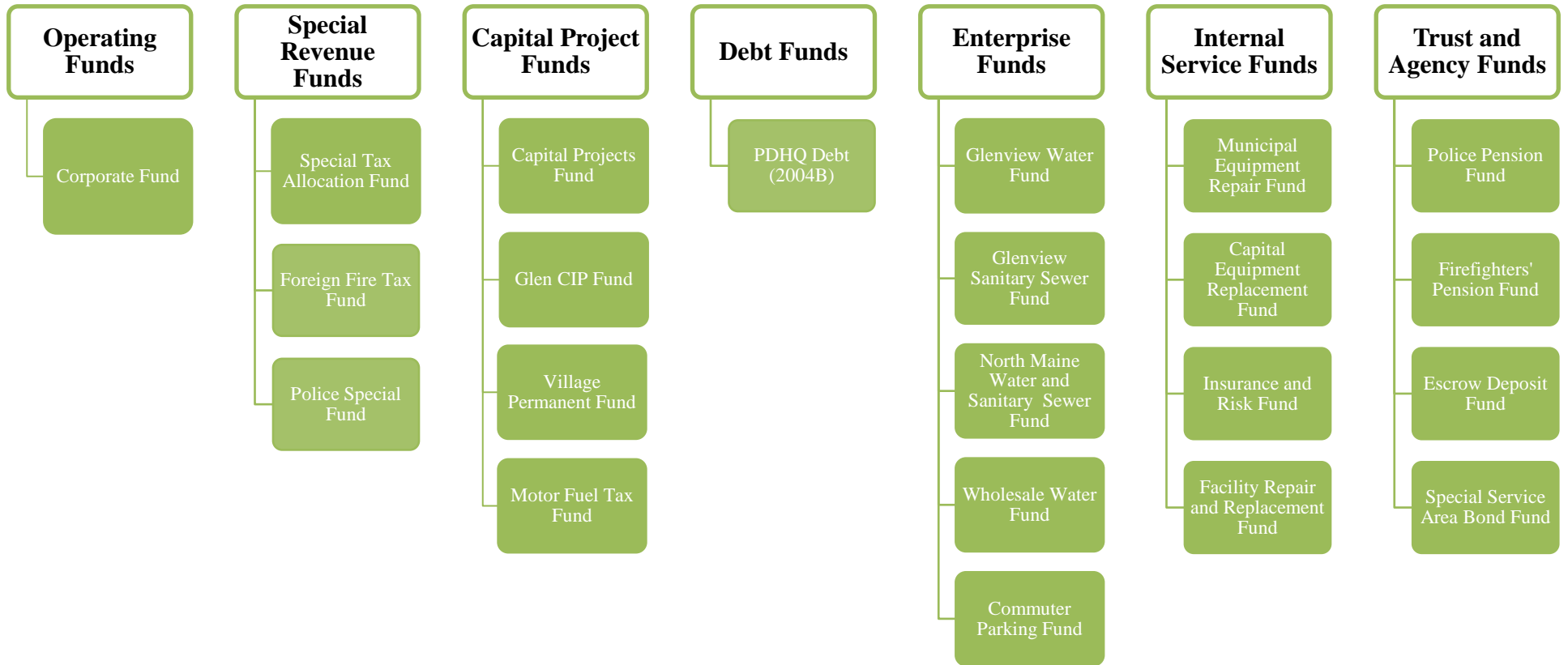
Division	Performance Measure	2011 Actual	2012 Target	2012 Projected	2013 Target
Capital Projects and Inspectional Services					
Inspectional Services	Percent of re-reviews reduced based on implementation of same day review improvements	20%	10%	7%	2%
	Percent of all plans that receive an initial review within ten (10) working days	88%	80%	97%	85%
	Percent of small permits that receive an initial review within five (5) working days	91%	80%	93%	85%
	Percent of all annual fire inspections and required re-inspections that are completed	83%	95%	85%	85%
	Percent of complaints closed, in court or in the documented process of compliance within 3 months	100%	100%	100%	100%
	Percent of scheduled inspections and re-inspections conducted on or before the requested time	100%	95%	100%	100%
	Percent of drainage complaints closed, in court or in the documented process of compliance within 3 months	n/a	n/a	n/a	100%
	Percent of engineering inspections completed on the day scheduled	n/a	n/a	n/a	100%
Design	Percent of attendance of impacted residents through design meetings or direct contact	16%	18%	22%	18%
	Resident satisfaction with usefulness of design meetings	4.7	4.25	4	4.25
	Resident satisfaction with quality and clarity of information in design meetings	4.7	4.25	4.1	4.25
	Resident satisfaction with staff's helpfulness and willingness to answer questions	4.8	4.25	4.25	4.25
	Resident satisfaction with the meeting space for design meetings	4.9	4.25	4.5	4.25
	Resident satisfaction the length of design meetings	4.8	4.25	4.5	4.25
	Overall average of resident satisfaction survey with conduct of design meetings	4.77	4.25	4.27	4.25
Construction	Resident satisfaction for the design of projects	4.14	3.8	4.7	3.8
	Resident satisfaction for the construction quality of projects	4.28	3.8	4.7	3.8
	Resident satisfaction for the construction timetable of projects	3.47	3.8	3.8	3.8
	Resident satisfaction for the landscaping and restoration of projects	3.65	3.8	4.7	3.8
	Resident satisfaction for the tree preservation of projects	3.9	3.8	4.13	3.8
	Resident satisfaction of Village staff performance and response	4.2	3.8	4.8	3.8
	Resident satisfaction of contractor performance and response	3.87	3.8	4.6	3.8
	Overall average resident satisfaction with Village construction projects	3.97	3.8	4.52	3.8
	Percent of contract deadlines met	75%	75%	72%	75%
	Percent of contingency used in core CIP projects	5%	50%	0%	50%
Facilities	Percent of budgeted funds committed in Facility Repair and Replacement Fund for fiscal year	74%	90%	76%	90%
	Percent of work orders completed within pre-established time frames	86%	90%	87%	90%

VILLAGE OF GLENVIEW



SUMMARY BY FUND

Village of Glenview Fund Structure

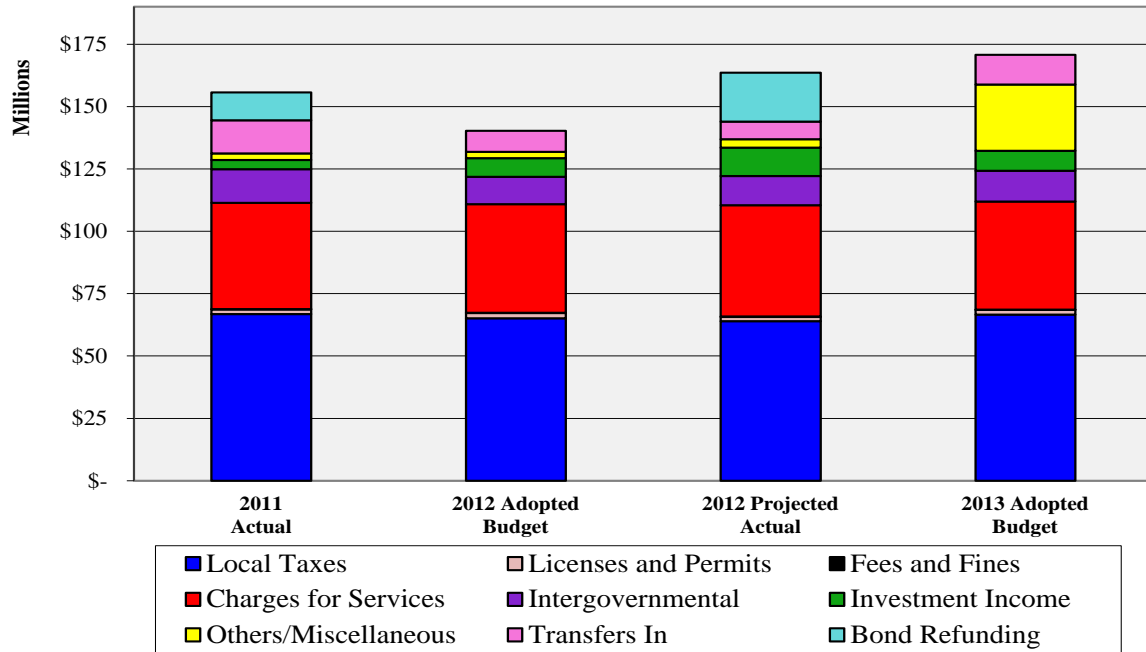


Revenue Highlights

The Village of Glenview appropriations are supported by a number of different sources. The primary revenue categories are Local Taxes, Licenses and Permits, Fees and Fines, Charges for Services, Intergovernmental, Investment Income, Other/Miscellaneous, Transfers In and Bond Refunding. In addition to these revenues, the Village has reserves which can be utilized when revenues are not adequate to cover spending.

□

Village of Glenview
Total Revenues and Other Sources All Village Funds
(excluding Library Funds)

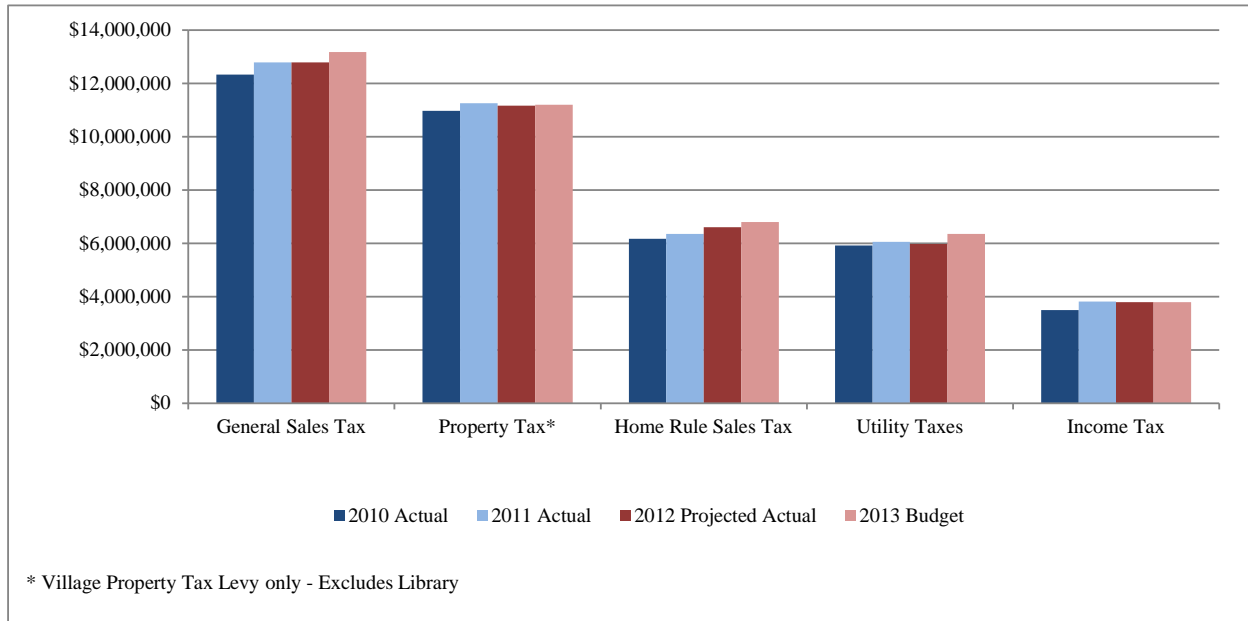


Revenue Source	2011 Actual	2012 Adopted Budget	2012 Projected Actual	2013 Adopted Budget
Local Taxes	\$ 66,758,497	65,157,592	63,903,025	66,564,254
Licenses and Permits	1,905,119	2,073,000	1,727,342	1,927,350
Fees and Fines	181,362	122,806	210,000	140,000
Charges for Services	42,529,897	43,548,060	44,573,933	43,334,817
Intergovernmental	13,526,172	10,912,368	11,735,073	12,329,092
Investment Income	3,710,844	7,520,882	11,365,561	7,919,480
Others/Miscellaneous	2,608,732	2,477,306	3,335,067	26,621,167
Transfers In	13,280,150	8,460,571	7,141,906	11,859,599
Bond Refunding	11,211,495	-	19,571,023	-
Total	155,712,266	140,272,585	163,562,930	170,695,759

Corporate Fund

General Sales Tax, Property Tax, electricity, natural gas and telephone Utility Taxes, Home Rule Sales Tax and State Shared Income Tax account for approximately 73.8% of the revenue collected in the Corporate Fund. While the Village is still feeling the effects of the economic downturn in 2008, gradual stability and moderate improvement can be seen. There are even signs that State Shared Income Tax is beginning to level off after three years of declines and should meet or exceed 2011 amounts in 2012.

2010 Actual - 2013 Budget for Corporate Fund Major Revenue Sources



* *General Sales Tax*

The current general merchandise sales tax rate in Glenview is 8.75%. This is a combination of rates for the State of Illinois (6.25%), the Cook County Home Rule (0.75%), the Regional Transportation Authority (1.00%) and the Glenview Home Rule (0.75%). The State Rate is further divided, with 5.25% going to the State and the other 1.00% being distributed to the Village. It is this 1.00% that represents General Sales Tax. 2012 General Sales Tax receipts show signs of growth with projections of \$12,792,723 being flat compared to 2011 actuals despite the loss of nearly \$500,000 related to one taxpayer. At the end of 2011 a major prescription distribution location changed the type of prescriptions it fills to almost exclusively Medicare related. The 2013 budget includes anticipated growth of 3.0% from the 2012 projections, bringing the General Sales Tax budget to \$13,176,505.

* *Home Rule Sales Tax*

Glenview implemented a Home Rule Sales Tax effective July 2004 at a rate of 0.50%. In December 2007 the Village Board approved a 0.25% increase in the Home Rule Sales Tax rate, bringing the new rate to 0.75% effective July 2008. While the Home Rule Sales Tax does not apply to the sale of vehicles or qualifying food and drugs, like the General Sales Tax, it did show improvement over 2011 with 2012 projections being \$6,608,560. The 2013 budget includes

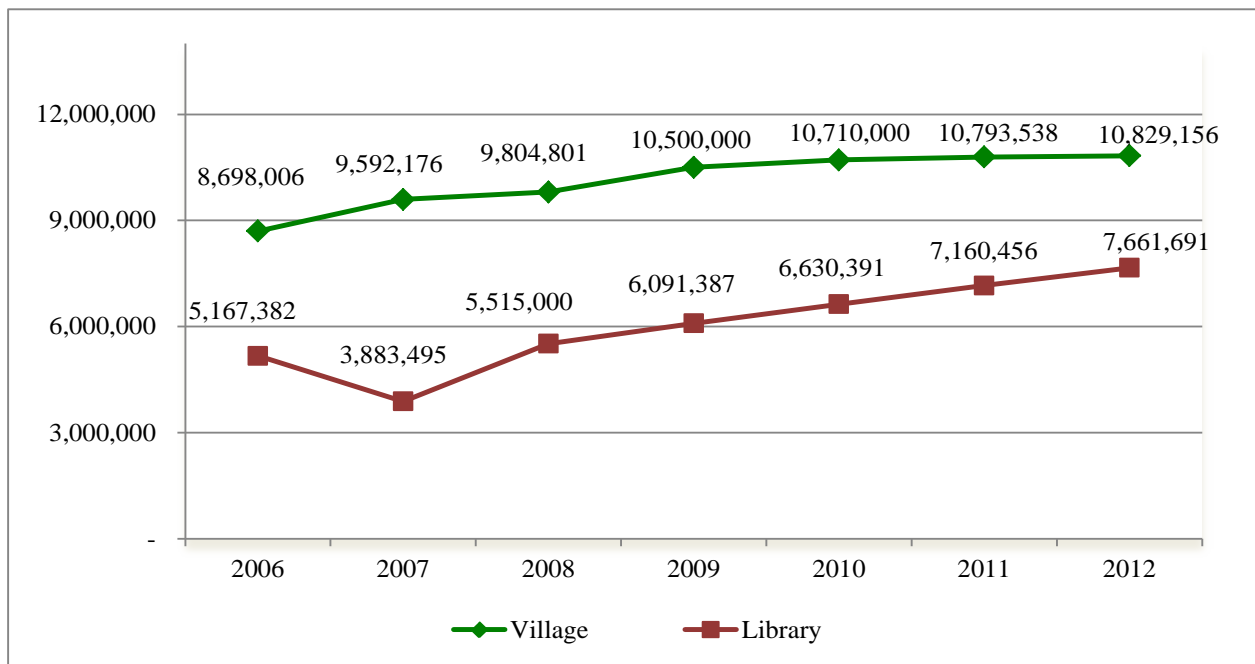
anticipated growth of 3.0% from the 2012 projections, bringing the Home Rule Sales Tax budget to \$6,806,827.

*** Property Taxes**

Property Taxes account for 19.6% of the 2013 Corporate Fund revenue budget. The Village’s 2012 property tax levy to be collected in 2013 is \$10,829,156. \$1,948,862 is assigned to pay specific debt obligations while \$6,511,164 is set aside to cover the Village portion of Police, Fire and IMRF pension contributions. This leaves only 21.9% or \$2,369,130 to be applied to Corporate Fund operating expenditures. In Fiscal Year 2008, the Board of Trustees’ established a policy to allow the property tax levy to increase by the previous year’s percentage increase in the equalized assessed value (EAV) associated with New Property. Limiting the levy increase to this percentage, should hold the tax burden flat for existing Glenview taxpayers. For the 2011 levy, the increase in EAV was only 0.33%. Therefore the Village Board limited the 2012 levy increase to this 0.33% of the 2011 levy, or \$35,619.

The property tax levy is the Library’s main source of revenue. Each year the Library’s levy amount is determined based on the operational needs for that year. Beginning with the 2009 levy to be collected in 2010, the Library began paying the debt service related to the 2009A Corporate Purpose Bonds that funded the new Library. In order to phase-in the impact to Glenview taxpayers the Village proposed a three year plan to assist with a portion of this obligation using reserves from the Permanent Fund. For three years, a portion of the debt service would be abated, minimizing the impact to the taxpayer. In 2010 the Village contributed 75% or \$1.5 million of the \$2.0 million debt payment. In 2011 the village contributed nearly \$1.0 million or 50%. For the 2011 Library levy it was determined that the Library had sufficient reserves to contribute 25% of the 2012 debt service payment. The 2012 levy for Library operations increased by the same 0.33% used by the Village, an increase of \$18,790, to \$5,712,860. After adding the full debt obligation related to the new building, \$1,948,831, the total Library 2012 tax levy to be collected in 2012 is \$7,661,691.

Property Tax Levy by Levy Year



*** Utility Taxes - Electricity Tax**

The Village tax on electricity is based upon established rates per kilowatt-hours used or consumed in a month. Revenues received from these taxes are generated based on actual usage and largely depend on fluctuations in temperatures and population. The 2013 budget of \$2,148,129 includes a 2.0% increase over the 2012 projection.

*** Utility Taxes - Telecommunications Tax**

Through the Simplified Municipal Telecommunications Tax, Glenview imposes a 6.0% tax on telecommunication services. This tax is collected and distributed by the State and is imposed on voice/data lines, cellular phones, and any other telecommunication devices. The 2013 budget of \$3,017,708 includes a 4.0% increase over the 2012 projection.

*** Utility Taxes - Natural Gas Tax (Municipal Utility Tax)**

Glenview imposes a 5.0% tax on gross natural gas sales within the Village. Like the tax on electricity, receipts are directly related to fluctuations in temperatures and population, in addition to the cost of natural gas. In 2012, the mild weather contributed to a 25.0% drop in projected receipts. Anticipating a more typical 2013, the budget of \$800,000 includes a 30.0% increase over the 2012 projection.

*** Utility Taxes - Gas Use Tax**

Nationally, the Gas Use Tax was first implemented after deregulation of the natural gas utilities in 1998. As customers began to purchase their gas from out of state vendors, 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. The Village Board adopted the Gas Use Tax on October 21, 2008 and collections began on Nov. 1, 2008. 2012 Gas Use Tax receipts are projected at \$355,772, a 10.0% decline due to the mild weather. The 2013 budget includes a 9.6% increase to \$390,000.

*** Income Tax**

The Village receives a portion of State Income Tax receipts on a per-capita basis. While both the individual and corporate rates were increased for 2011, the municipal share was adjusted so that 100% of the increase would remain with the State. The economic recession has had a dramatic impact on Glenview's Income Tax receipts. 2008 receipts of \$4.2 million dropped to \$3.6 million in 2009 and continued to decrease to \$3.5 million for 2010. 2011 showed signs of stabilization and the 2012 Income Tax projection has risen to \$3,800,000. The 2013 budget remains flat at the same amount.

Commuter Parking Fund

*** Permits and Daily Parking Revenue**

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 or annual 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 Glen of North

Glenview train station has a total of 500 annual parking permit spaces and 500 daily fee spaces. 2013 budgeted revenues are \$531,780.

Motor Fuel Tax Fund

*** State and Local Motor Fuel Tax**

The Village receives a portion of the State Motor Fuel Tax (MFT) on a per-capita basis. The projection for 2013 MFT revenue is \$1,100,000. Based on the information from the Illinois Municipal League and historical trend data, staff is holding MFT revenue flat at \$1,100,000 for the 2013 budget. On November 3, 2009, the Village passed a local motor fuel tax (LMFT) of \$0.02 per gallon, effective January 1, 2010. The projection for 2012 LMFT revenue is \$329,600. The 2013 budget for LMFT is \$329,600.

Special Tax Allocation Fund (STAF)

*** Tax Increment Financing Property Tax**

Revenues are generated from incremental property taxes from the growth of the assessed valuation at the Glen Tax Increment Financing (TIF) District. Revenues of the STAF are generated from incremental property taxes resulting from the growth of the assessed valuation within The Glen TIF District. FY 2011 tax revenue includes \$26.5M from current year taxes and \$2.78M in prior year taxes (due to a late mailing of the property tax bills in Q4 2010). The FY 2012 property tax projection is \$26.2M; the 2013 budget has estimated property taxes at \$27.8M. In recent years the number of tax refunds issued has been higher than expected.

Glenview Water and Sewer Funds

*** Sale of Water and Sewer Services**

The Village's water customer base includes approximately 16,000 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. Approximately 95.6% of total customers are residential, 3.4% are commercial, and about 1.0% are industrial, government and municipal customers. Customers are billed quarterly with one-third of customers billed each month. 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 rate structure includes a fixed rate and a consumption rate. The fixed charges are billed each quarter and are based on the size of the customer's water meter. The consumption of water is reported by actual meter reads on a property. The sewer consumption is assumed to be the same as water consumption. The 2013 budget projects that water consumption remains at 2011 levels, the 2012 consumption was not used in the trending analysis due to the extreme drought over the summer. The 2013 water consumption rate increase is 7.75%; the water quarterly fixed rate is unchanged from 2012. The sewer quarterly fixed rate and consumption rate also remain unchanged from 2012. The 2012 revenue projection for Glenview water services is \$10,648,890, with the 2013 budget decreasing slightly to \$10,199,889 and total revenue budgeted to be \$10,453,594.80. The 2012 revenue projection for sewer services is \$2,440,815, the 2013 budget is \$2,291,050 and total revenue is \$4,078,694.

North Maine Utility Fund

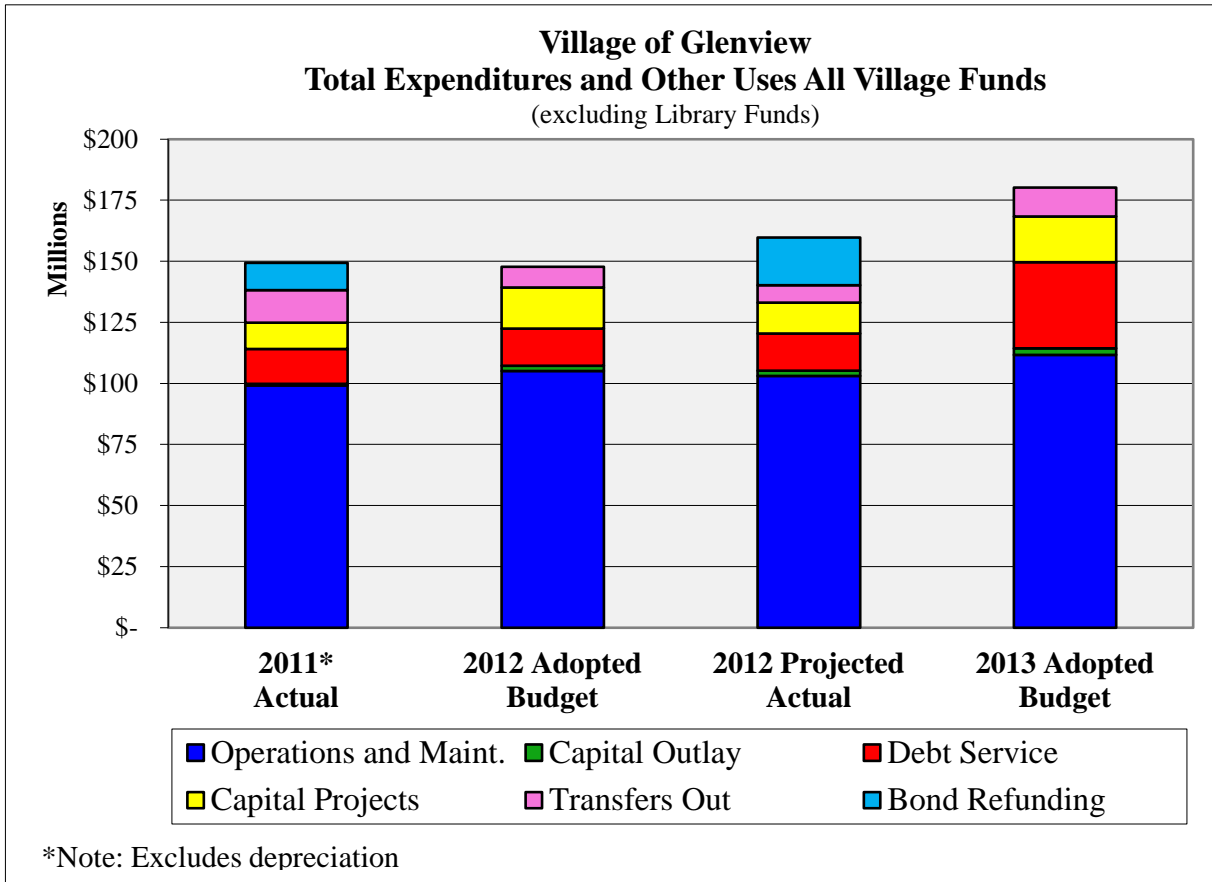
**** Sale of Water and Sewer Services***

The North Maine Utility System primarily serves 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. North Maine customers are billed monthly.

Like the Glenview system, the North Maine rate structure includes a fixed rate and a consumption rate. The fixed charges are based on the size of the customer's water meter. The consumption of water alternates monthly between actual meter reads and estimates. The sewer consumption is assumed to be the same as water consumption. The 2013 budget assumes a slight decline in water consumption over 2012 as a result of the extremely dry conditions over the summer. The monthly fixed rate increase remains unchanged and the 2013 consumption rate increase is 9%. The primary cost driver attributing to the 9% water rate increase is the cost of water from the Village of Niles, which is currently \$6.06/1,000 gallons. The 2012 revenue projection for North Maine water and sewer services is \$8,344,298 with the 2013 budget increasing to \$8,943,872.

Expenditure Highlights

Major expenditures for the Village include Operations and Maintenance costs, Capital Outlay and Capital Projects, Debt Service expenditures, and Transfers Out.



Expenditures	2011* Actual	2012 Adopted Budget	2012 Projected Actual	2013 Adopted Budget
Operations and Maint. \$	99,129,076	105,022,925	103,001,992	111,722,284
Capital Outlay	702,729	2,239,591	2,229,726	2,589,113
Debt Service	14,194,034	15,222,785	15,236,019	35,300,467
Capital Projects	10,887,918	16,726,197	12,632,286	18,698,160
Transfers Out	13,283,316	8,460,571	7,105,724	11,859,599
Bond Refunding	11,172,119	-	19,508,726	-
Total	149,369,191	147,672,068	159,714,473	180,169,623

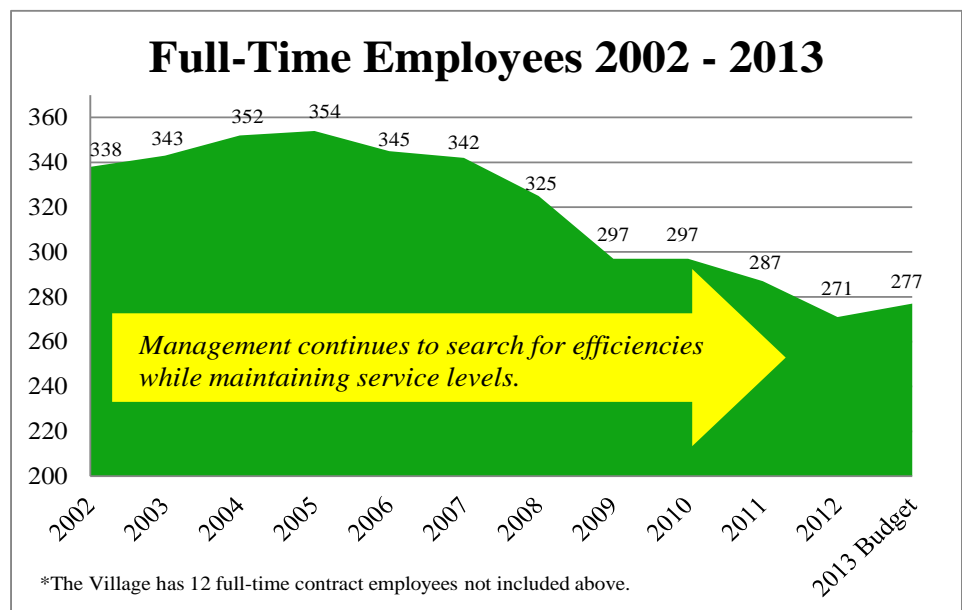
*Note: Excludes depreciation

Operations and Maintenance

The 2012 Operations and Maintenance (O&M) costs are projected to be 2.0% or \$2,085,932 less than the original budget amount of \$105,022,925 as Village management continues to explore ways to control costs while maintaining service levels. The 2013 O&M budget includes an anticipated increase from 2012 projections of 8.5% or \$8,785,292 for a total of \$111,722,284.

The 2013 budget includes 8 more full-time employees than the 2012 budget. Six of these positions were necessary to provide dispatch services to two additional neighboring communities beginning in 2013. The 2013 Personnel costs are anticipated to be 3.2% or \$1,331,003 higher than the 2012 projections. The \$42,833,380 budgeted amount includes the cost of living increases for all non-union employees as well as those increases that are mandated by current union contracts. Increases in salaries and related taxes are partially offset by a \$246,371 reduction in Health Insurance costs as recent plan design changes will apply to all employees in 2013.

Contractual costs of \$49,333,437 in the 2013 budget are \$3,285,426 higher than 2012 projections. Water purchases are expected to increase \$560,997. Make-Whole Payments for The Glen TIF are budgeted at \$1,606,622 above 2012 projections due to increased student counts in the core jurisdictions. 2012 Snow & Ice Maintenance was low due to mild weather. Therefore the 2013 budget for Snow & Ice Maintenance is \$332,634 higher. An additional \$205,158 is projected for Economic Development Agreements as a number of projects reach completion triggering property, sales and utility tax sharing. Property, Casualty and Worker's Compensation claims combine for a \$353,727 increase compared to 2012 projections.



The Commodities budget for 2013 is \$4,076,228. This is relatively flat compared to the 2012 projections with a \$229,000 reduction in Concrete being partially offset by a \$185,840 increase in the purchase of Salt.

Other Charges and Inter-Fund Charges combine for the remaining \$15,479,240 of O&M expenditures in the 2013 budget. This represents a \$4,317,316 increase over 2012 projections. A \$5.1 million increase in Developer Incentive Fees is contingent on the development of land in The Glen TIF. Offsetting this increase is an \$833,524 reduction in Inter-Fund Facilities Charges.

Non-recurring 2012 spending included \$131,639 for a retaining wall at the downtown train station and \$640,975 for painting and repairs to the Waukegan Road elevator water tank.

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 2013 of \$2,589,113 represent a \$359,387 increase over 2012 projections and include the purchase of a ladder truck budgeted at \$996,582.

Debt Service

Debt service payments are based on a debt schedules determined at the time of the debt issuance. The 2013 budget for debt service totals \$35,300,467, an increase of \$20,064,448. The increase is related to bond series 2009E which has a final principal and interest payment of \$28,785,938 due in 2013. The Village is exploring the sale of land within The Glen TIF and would fund this debt payment with the proceeds.

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 at 60 years (the third cycle.)

Historically, each road segment is tested and rated every five years which 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 IMS rating of 75 for all roads in Glenview. Additional investment from the Corporate Fund in 2011 and 2012 allowed the Village to take advantage of the favorable bidding environment by accelerating several projects and qualifying for additional outside funds. Consequently, the Village's estimated 2012 IMS rating of 77 exceeds the goal of 75. The 2013 budgeted amount for road resurfacing and reconstruction is \$7,550,149. The total capital improvements budget is \$18,698,160; this includes core infrastructure, water and sewer utilities, The Glen TIF, and facility improvements.

Bond Refunding

The \$19,508,726 in 2012 was related to the refunding of three different tax-exempt General Obligation Bond Series'; 2004A, 2004B and 2005. You will find a similar amount reported in the Revenue Highlights.

Transfers Out

Corporate Fund to Capital Projects: This transfer is to support the Capital Improvements Program's road resurfacing and improvements.

Corporate Fund to CPBS 2004 Fund: This transfer is to move property tax revenue to the correct fund to pay debt that was issued for the Police Station.

Special Tax Allocation Fund (STAF) to Corporate Fund: This transfer is for developer fees charged to STAF. The STAF is treated similar to any other developer in the village and is charged the same fees.

Permanent Fund to Capital Projects: This transfer is to support projects recommended by the Storm Water Task Force.

Permanent Fund to Glenview Sewer Fund: This transfer is to support sanitary improvements for the East of Harms area.

Wholesale Water Fund to Corporate Fund: This transfer is intended to recover overhead costs associated with running the wholesale water fund.

Wholesale Water Fund to Capital Projects Fund: This transfer is a return on investment that is used to improve public roadways.

North Maine Fund to Corporate: This transfer is intended to recover overhead costs associated with running the North Maine water and sewer systems.

Special Service Areas Transfer: This transfer is to move property tax revenue to the correct fund to pay for improvements associated with the Special Service Areas.

The table below summarizes the 2013 Transfers between Funds.

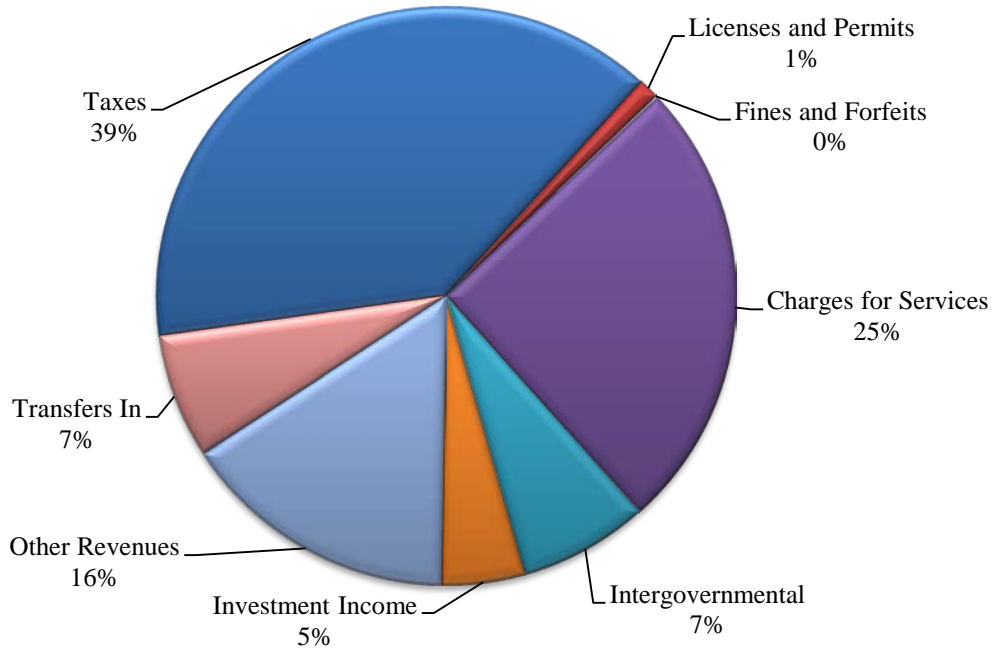
2013 Summary of Transfers In and Out						
Transfers In						
Transfers Out	Corporate Fund	Capital Projects Fund	Glenview Sewer Fund	Glenview Water Fund	STAF	CPBS 2004 Fund
Corporate Fund		\$5,000,000				\$1,948,862
Special Tax Allocation Fund (STAF)	\$281,580					
Insurance and Risk Escrow Deposit Fund	\$1,000,000					
Permanent Fund		\$799,600	\$1,700,000			
Wholesale Water Fund	\$300,000	\$465,920				
North Maine Fund	\$139,042					
Special Service Areas		\$104,951	\$70,644	\$30,105	\$2,893	

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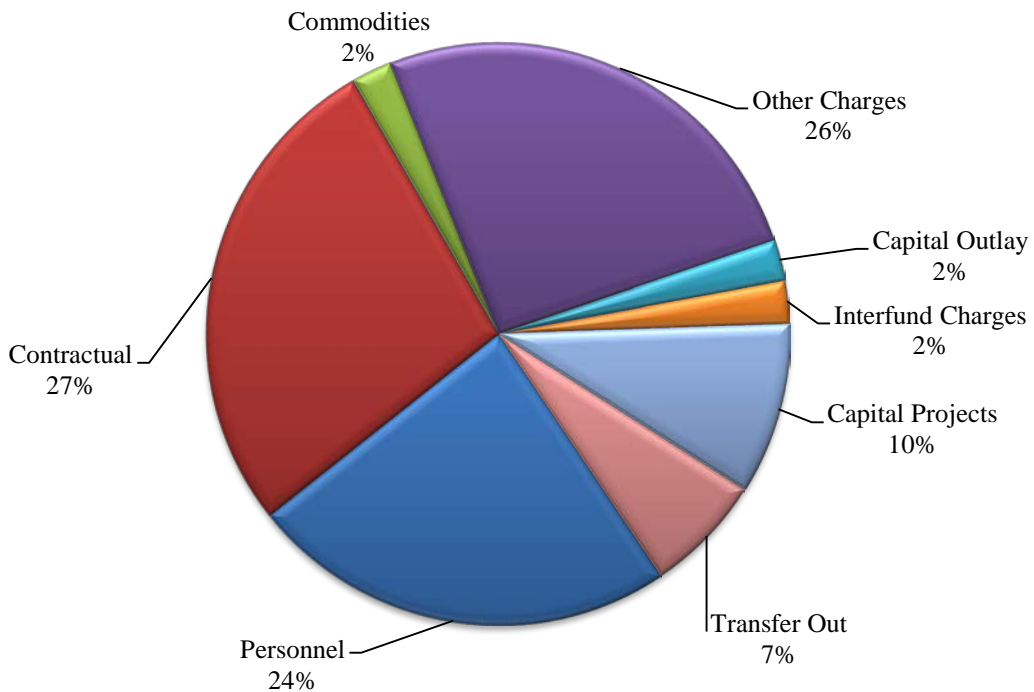
All Funds Summary

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$252,167,596	\$256,652,087	\$256,652,087	\$256,652,087	\$260,500,543
Budgeted Revenues					
Taxes	66,758,497	65,157,592	65,157,592	63,903,025	66,564,254
Licenses and Permits	1,905,119	2,073,000	2,073,000	1,727,342	1,927,350
Fines and Forfeits	181,362	122,806	122,806	210,000	140,000
Charges for Services	42,529,897	43,548,060	43,548,060	44,573,933	43,334,817
Intergovernmental	13,526,172	10,912,368	11,731,814	11,735,073	12,329,092
Investment Income	3,710,844	7,520,882	7,520,882	11,365,561	7,919,480
Other Revenues	13,820,226	2,477,306	2,956,644	22,906,090	26,621,166
Transfers In	13,280,150	8,460,571	8,810,571	7,141,906	11,859,599
Total Revenues	155,712,266	140,272,585	141,921,369	163,562,930	170,695,758
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	41,701,059	41,561,285	41,555,316	41,502,378	42,833,380
Contractual	43,606,517	45,000,924	46,273,404	46,241,067	49,333,437
Commodities	3,754,360	4,449,878	4,634,987	4,224,681	4,076,228
Other Charges	31,582,941	23,754,226	23,544,976	40,745,013	46,537,318
Capital Outlay	1,588,040	2,239,591	4,214,022	3,615,249	4,148,113
Total Operating Expenditures	122,232,917	117,005,904	120,222,706	136,328,389	146,928,476
<i>Other Expenditures</i>					
Interfund Charges	4,668,756	5,479,396	5,479,396	5,226,655	4,242,388
Capital Projects	9,224,415	16,726,197	17,082,136	11,053,706	17,139,160
Depreciation	1,818,372	-	-	-	-
Transfer Out	13,283,316	8,460,571	9,058,949	7,105,724	11,859,599
Total Other Expenditures	28,994,858	30,666,164	31,620,481	23,386,086	33,241,147
Total Expenditures	151,227,775	147,672,068	151,843,187	159,714,475	180,169,623
Surplus/(Deficit)	4,484,491	(7,399,483)	(9,921,818)	3,848,456	(9,473,865)
Ending Fund Balance/ Net Assets					
	\$256,652,087	\$249,252,604	\$246,730,269	\$260,500,543	\$251,026,677
Budgeted Non Expensed Items					
Debt	(1,029,523)	(1,056,419)	(1,056,419)	(1,056,418)	(863,655)
Capitalized Assets	(3,962,126)	(1,600,000)	(1,600,000)	(1,600,000)	(1,700,000)
Total Budgeted Non Expensed Items	(4,991,649)	(2,656,419)	(2,656,419)	(2,656,418)	(2,563,655)

2013 Sources of Village Funds



2013 Uses of Village Funds



2013 Summary of Estimated Sources and Uses of Funds

	General Fund	Special Revenue Funds		
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund
Beginning Estimated Fund Balance/ Net Assets	\$24,813,060	\$27,864	\$287,748	\$4,720,122
Budgeted Revenues				
Taxes	38,399,028	-	-	27,894,867
Licenses and Permits	1,838,000	-	-	-
Fines and Forfeits	140,000	-	-	-
Charges for Services	4,547,450	-	-	14,180
Intergovernmental	9,891,077	-	-	-
Investment Income	47,000	100	2,000	25,000
Other Revenues	674,609	-	75,000	24,000,000
Transfers In	1,736,622	-	-	-
Total Revenues	57,273,786	100	77,000	51,934,047
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Personnel	30,928,801	-	-	404,676
Contractual	9,123,697	-	27,860	19,819,719
Commodities	1,720,961	-	57,140	141,702
Other Charges	5,308,786	-	-	37,564,800
Capital Outlay	343,250	27,961	-	-
Total Operating Expenditures	47,425,495	27,961	85,000	57,930,896
<i>Other Expenditures</i>				
Interfund Charges	3,281,991	-	-	14,315
Capital Projects	-	-	-	-
Transfer Out	6,948,862	-	-	281,580
Total Other Expenditures	10,230,853	-	-	295,895
Total Expenditures	57,656,348	27,961	85,000	58,226,791
Surplus/(Deficit)	(382,562)	(27,861)	(8,000)	(6,292,744)
Ending Estimated Fund Balance/ Net Assets	24,430,497	3	279,748	(1,572,622)
Budgeted Non-Expensed Items				
Debt	-	-	-	-
Capitalized Assets	-	-	-	-
Total Budgeted Non-Expensed Items	-	-	-	-

Enterprise Funds					Internal Service Funds	
Glenview Water Fund	Glenview Sewer Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacment Fund
\$35,803,030	\$16,451,813	\$3,840,890	\$1,959,346	\$3,275,695	\$402,030	\$5,122,549
-	-	-	-	-	-	-
76,000	13,000	350	-	-	-	-
-	-	-	-	-	-	-
10,199,889	2,291,050	8,833,522	2,141,489	529,000	1,633,630	1,281,383
-	-	-	-	-	-	-
8,600	4,000	9,000	2,900	2,780	800	20,000
139,000	-	101,000	-	-	155,000	83,070
30,106	1,770,644	-	-	-	-	-
10,453,595	4,078,694	8,943,872	2,144,389	531,780	1,789,430	1,384,453
2,057,427	412,717	837,178	80,647	-	434,034	-
4,414,411	72,143	6,304,761	997,840	272,044	378,000	-
800,709	30,396	170,815	17,000	62,846	921,067	153,593
381,509	291,543	945,681	-	-	5,755	-
261,000	-	-	-	4,000	-	2,110,902
7,915,055	806,799	8,258,436	1,095,487	338,890	1,738,856	2,264,495
599,938	135,618	159,379	19,678	3,942	27,527	-
2,499,589	3,379,140	735,886	-	-	-	-
-	-	139,042	765,920	-	-	-
3,099,527	3,514,758	1,034,307	785,598	3,942	27,527	-
11,014,582	4,321,556	9,292,743	1,881,085	342,833	1,766,382	2,264,495
(560,987)	(242,862)	(348,871)	263,304	188,947	23,048	(880,042)
35,242,043	16,208,950	3,492,018	2,222,650	3,464,642	425,078	4,242,507
(322,000)	(253,000)	(288,655)	-	-	-	-
(1,300,000)	(400,000)	-	-	-	-	-
(1,622,000)	(653,000)	(288,655)	-	-	-	-

2013 Summary of Estimated Sources and Uses of Funds

	Internal Service Funds		Capital Project Funds	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
Beginning Estimated Fund Balance/ Net Assets	\$4,898,757	\$4,443,471	\$1,372,729	\$8,403,085
Budgeted Revenues				
Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeits	-	-	-	-
Charges for Services	7,086,302	82,250	-	-
Intergovernmental	-	250,000	758,415	-
Investment Income	313,000	25,000	-	11,000
Other Revenues	-	-	-	-
Transfers In	-	-	6,370,471	2,894
Total Revenues	7,399,302	357,250	7,128,886	13,894
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Personnel	415,537	-	-	-
Contractual	7,691,227	-	-	-
Commodities	-	-	-	-
Other Charges	2,000	-	24,557	-
Capital Outlay	-	1,401,000	-	-
Total Operating Expenditures	8,108,765	1,401,000	24,557	-
<i>Other Expenditures</i>				
Interfund Charges	-	-	-	-
Capital Projects	-	-	6,996,945	2,098,000
Transfer Out	1,000,000	-	-	-
Total Other Expenditures	1,000,000	-	6,996,945	2,098,000
Total Expenditures	9,108,765	1,401,000	7,021,502	2,098,000
Surplus/(Deficit)	(1,709,463)	(1,043,750)	107,384	(2,084,106)
Ending Estimated Fund Balance/ Net Assets	3,189,294	3,399,721	1,480,114	6,318,979
Budgeted Non-Expensed Items				
Debt	-	-	-	-
Capitalized Assets	-	-	-	-
Total Budgeted Non-Expensed Items	-	-	-	-

Capital Project Funds		Debt Funds	Trust and Agency Funds			
Permanent Fund	Motor Fuel Tax Fund	CPBS04 Debt Fund	Police Pension	Fire Fighters' Pension	Escrow Deposit Fund	SSA Bond Fund
\$30,186,929	\$1,150,928	\$114,283	\$56,934,718	\$56,183,344	\$0	\$108,152
-	-	-	-	-	-	270,360
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,612,832	3,081,840	-	-
26,800	1,429,600	-	-	-	-	-
26,800	2,500	2,000	3,700,000	3,700,000	16,000	1,000
-	-	-	676,467	717,020	-	-
-	-	1,948,862	-	-	-	-
26,800	1,432,100	1,950,862	5,989,299	7,498,860	16,000	271,360
-	-	-	2,668,467	4,593,896	-	-
-	-	-	78,327	153,407	-	-
-	-	-	-	-	-	-
-	-	1,949,362	-	-	-	63,325
-	-	-	-	-	-	-
-	-	1,949,362	2,746,794	4,747,303	-	63,325
-	-	-	-	-	-	-
-	1,429,600	-	-	-	-	-
2,499,600	-	-	-	-	16,000	208,595
2,499,600	1,429,600	-	-	-	16,000	208,595
2,499,600	1,429,600	1,949,362	2,746,794	4,747,303	16,000	271,920
(2,472,800)	2,500	1,500	3,242,505	2,751,557	-	(561)
27,714,129	1,153,428	115,783	60,177,223	58,934,901	0	107,591
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

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VILLAGE OF GLENVIEW



CORPORATE FUND

Corporate Fund

Description

The Corporate Fund is used to account for the resources and activities associated with the core services and day to day operations of the Village. The Corporate Fund receives the majority of Village revenues and utilizes these resources to fund expenditures traditionally associated with government, including general administration, police and fire protection, street maintenance, snow and ice removal, building and zoning code enforcement, planning and economic development. The main sources of revenue for the Corporate Fund are General Sales Tax, Property Taxes, Home Rule Sales Tax, Utility Taxes and State Shared Income Tax. These five sources make up 72.2% of the 2013 Corporate Fund revenue budget.

Fund Balance Policy

The Village of Glenview Board of Trustees adopted a policy that requires the Corporate Fund year-end fund balance to be maintained at 30% to 40% of the total expenditures of that year. The budget process takes a look at the next three years with a goal of meeting this target. The Corporate Fund Balance at the end of 2012 is projected to be \$24,813,060 or 45.7% of total Corporate Fund expenditures. However the 2013 Corporate Fund budget represents a \$382,565 planned draw down of reserves which will drop the fund balance percentage to 42.4%. As the Village attempts to maintain infrastructure standards with a \$5 million transfer to the Capital Improvement Program (CIP) in each of the next three years, the fund balance is brought down to 39.3% at the end of 2014 and 35.8% by the end of 2015. Please find all fund balance policies in the *Budget and Financial Policies* section.

Corporate Fund Balance							
	2011 Actual	2012 Budget	2012 Revised	2012 Projected	2013 Proposed	2014 Projected	2015 Projected
Beginning Fund Balance	23,172,366	24,218,026	24,218,026	24,218,026	24,813,060	24,430,495	23,210,750
Total Revenues	54,654,615	54,045,896	54,715,342	54,883,374	57,273,786	57,782,243	58,961,474
Expenditures before Transfer to CIP	51,608,361	51,561,070	52,441,772	51,438,340	52,656,351	54,001,988	55,507,617
Transfer to CIP	2,000,594	2,500,000	2,850,000	2,850,000	5,000,000	5,000,000	5,000,000
Total Expenditures	53,608,955	54,061,070	55,291,772	54,288,340	57,656,351	59,001,988	60,507,617
Net Surplus/(Deficit)	1,045,660	(15,174)	(576,429)	595,034	(382,565)	(1,219,745)	(1,546,143)
Ending Fund Balance	24,218,026	24,202,852	23,641,597	24,813,060	24,430,495	23,210,750	21,664,606
Fund Balance as a % of Total Expenditures	44.9%	44.5%	42.8%	45.7%	42.4%	39.3%	35.8%

Revenues

The 2013 Budget estimates \$57,273,786 in revenues for the Corporate Fund, an increase of \$2,390,411 or 4.4% over 2012 projections. This includes a \$1.0 million transfer in from the Insurance/Risk Fund as well as approximately \$400,000 of additional intergovernmental revenue as the Village will begin providing dispatch services to two neighboring communities in 2013. The Property Tax Levy was increased by 0.33% or \$35,619, to correspond with the Village's new EAV reported by the County. General Sales Tax and Home Rule Sales Tax receipts combine for a 3.0% increase of \$582,039. Utility Taxes are expected to increase by \$377,120 or 6.3% after mild weather in 2012 reduced receipts. A number of economic development projects are moving forward increasing Building Permits and Annexation Fees a combined \$450,000 or 36.0%. One anticipated significant revenue decrease in 2013 is the \$328,770 or 13.0% decline in

the amount the Village will receive for providing fire protection services to the Glenbrook Fire Protection District. The reduction is due to a declining EAV in the district and two deannexation settlement payments that inflated the 2012 receipts.

Expenditures

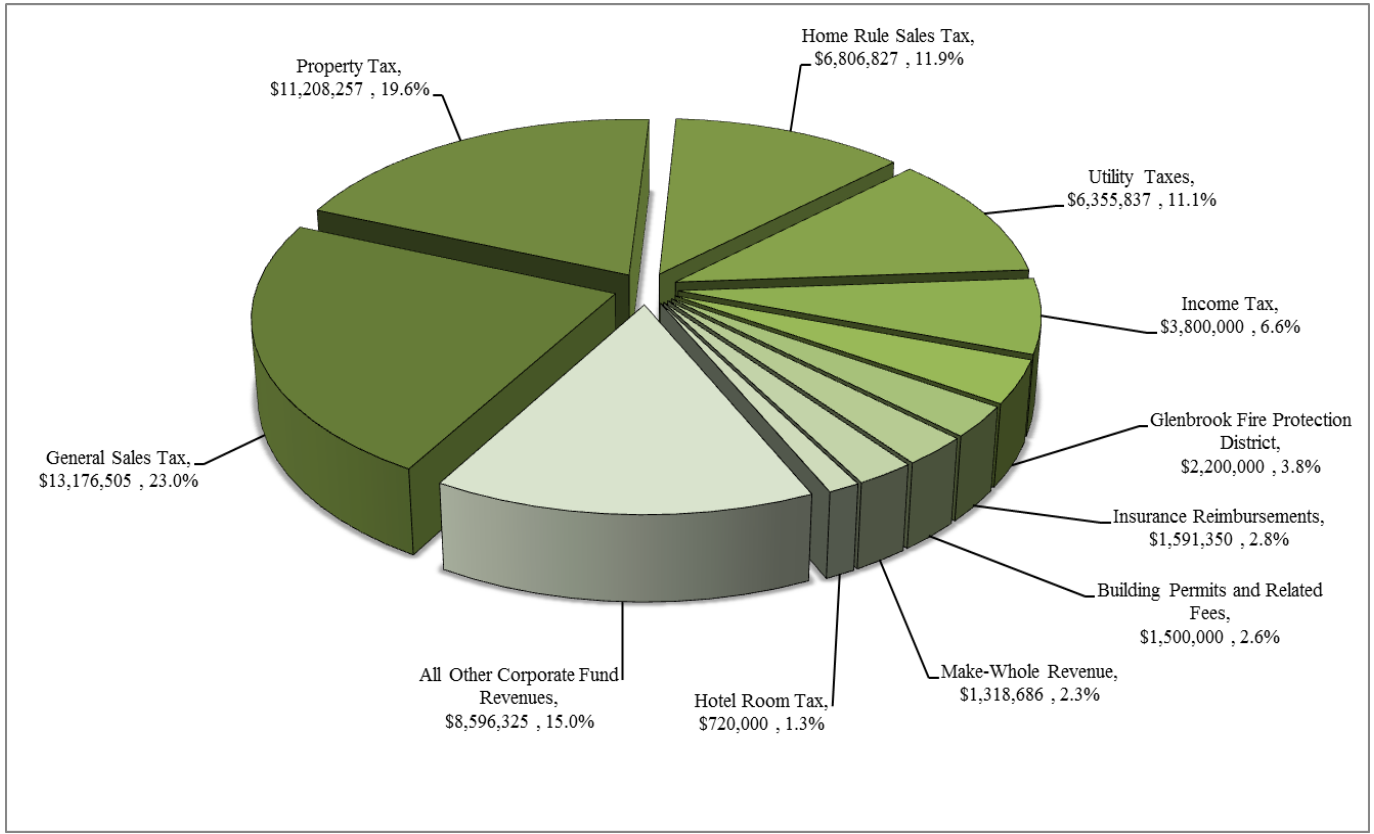
The 2013 Budget estimates \$57,656,351 in expenditures for the Corporate Fund, an increase of \$3,368,011 or 6.2% over 2012 projections. The transfer out to the CIP accounts for \$2,150,000 of this increase.

The Personnel budget for 2013 includes 6 new full-time dispatchers required to provide dispatch services to two additional neighboring communities. This increase is partially mitigated by plan design changes resulting in a decrease in Health Insurance costs and no base salary increases for the Village Manager or the Department Head Team. The result is a 3.2% or \$969,123 increase to Corporate Fund personnel costs.

Contractual, Commodity and Capital Outlay costs are anticipated to increase by a combined \$497,543 or 4.7% in 2013. An additional \$205,158 is projected for Economic Development Agreements as a number of projects reach completion triggering property, sales and utility tax sharing. Together the cost of Salt and Snow & Ice Maintenance are expected to rise \$332,270 over 2012 amounts that were relatively low due to the mild weather. An additional \$353,000 was added to the tree removal and planting program to address the damage done by the Emerald Ash Borer. Offsetting these increases are reductions in Outside Litigation of \$150,000 and Concrete of \$229,000.

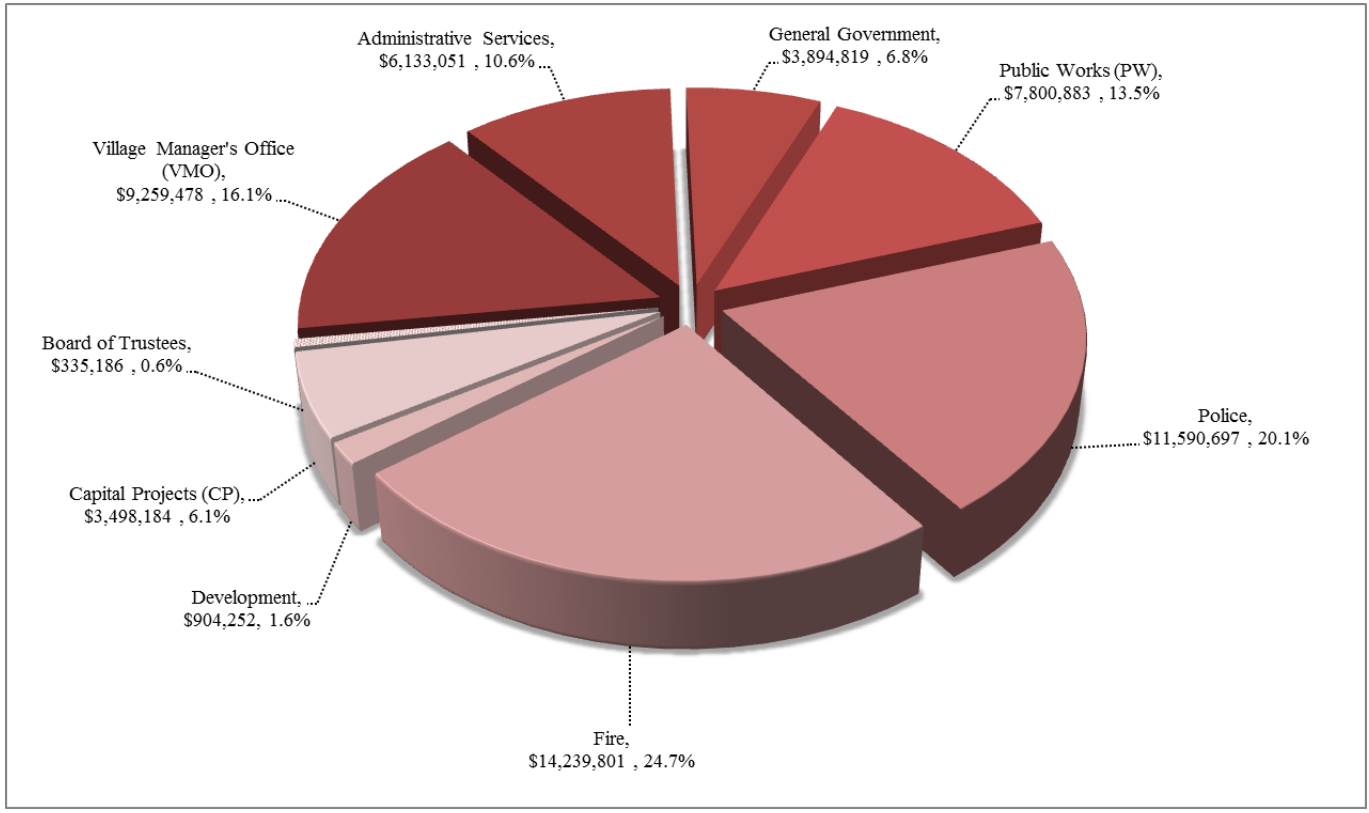
2012 was the third straight year that the Village increased the transfer to the Capital Projects Fund above what was originally budgeted. The additional \$350,000 allowed the Village to take advantage of the favorable bidding environment and accelerate a number of road resurfacing projects throughout the Village. As previously stated, the Corporate Fund transfer out to the CIP in the 2013 Budget is \$5,000,000, \$2,150,000 more than the 2012 transfer of \$2,850,000. The CIP will receive this level of funding for the next three years. This allows for funding closer to the level needed to maintain standards and the Corporate Fund year-end fund balance is drawn down within the policy range of 30% to 40% of total expenditures by the end of 2015.

Corporate Fund Revenue Summary



	2011 Actual	2012 Adopted Budget	2012 Projected Actual	2013 Adopted Budget	% Change Adopted to Adopted	% of Total
General Sales Tax	12,792,723	13,093,500	12,792,723	13,176,505	0.6%	23.0%
Property Tax	11,256,322	11,168,038	11,163,538	11,208,257	0.4%	19.6%
Home Rule Sales Tax	6,354,394	6,394,500	6,608,570	6,806,827	6.4%	11.9%
Utility Taxes	6,064,319	6,148,546	5,978,716	6,355,837	3.4%	11.1%
Income Tax	3,823,315	3,392,827	3,800,000	3,800,000	12.0%	6.6%
Glenbrook Fire Protection District	2,484,704	2,464,732	2,528,770	2,200,000	-10.7%	3.8%
Insurance Reimbursements	1,476,241	1,545,000	1,545,000	1,591,350	3.0%	2.8%
Building Permits and Related Fees	1,635,969	1,625,000	1,250,000	1,500,000	-7.7%	2.6%
Make-Whole Revenue	1,241,190	1,307,182	1,307,182	1,318,686	0.9%	2.3%
Hotel Room Tax	745,459	800,000	720,000	720,000	-10.0%	1.3%
Top 10 Subtotal	47,874,637	47,939,325	47,694,499	48,677,461	1.5%	85.0%
All Other Corporate Fund Revenues	6,779,978	6,106,571	7,188,875	8,596,325	40.8%	15.0%
Total Corporate Fund Revenues	\$ 54,654,615	\$54,045,896	\$54,883,374	\$57,273,786	6.0%	100.0%

Corporate Fund Expenditure Summary



Corporate Fund Departments	2011 Actual	2012 Adopted Budget	2012 Projected Actual	2013 Adopted Budget	% Change Adopted to Adopted	% of Total
Board of Trustees	309,747	330,969	329,164	335,186	1.3%	0.6%
Village Manager's Office (VMO)	5,862,728	6,648,980	6,508,804	9,259,478	39.3%	16.1%
Administrative Services	3,845,958	5,373,614	5,921,012	6,133,051	14.1%	10.6%
General Government	6,150,626	3,606,372	3,752,415	3,894,819	8.0%	6.8%
Public Works (PW)	7,883,610	7,654,985	7,451,574	7,800,883	1.9%	13.5%
Police	11,621,453	12,070,187	11,821,631	11,590,697	-4.0%	20.1%
Fire	13,715,343	14,018,729	14,008,383	14,239,801	1.6%	24.7%
Development	2,448,821	900,596	1,000,172	904,252	0.4%	1.6%
Capital Projects (CP)	1,770,670	3,456,638	3,495,185	3,498,184	1.2%	6.1%
Total Corporate Fund Expenditures	53,608,955	54,061,070	54,288,340	57,656,351	6.7%	100.0%

Corporate Fund Balance Summary by Revenue and Expense Type

	FY 2011	FY 2012			FY 2013
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$23,172,366	\$24,218,026	\$24,218,026	\$24,218,026	\$24,813,060
<i>Budgeted Revenues</i>					
Taxes	37,306,116	37,684,584	37,684,584	37,360,700	38,399,028
Licenses and Permits	1,842,887	2,003,000	2,003,000	1,588,000	1,838,000
Fines and Forfeits	181,362	122,806	122,806	210,000	140,000
Charges for Services	4,625,129	4,178,653	4,178,653	4,410,611	4,547,450
Intergovernmental	9,272,706	8,666,814	9,336,260	9,812,471	9,891,077
Investment Income	67,220	34,000	34,000	57,000	47,000
Other Revenues	714,418	597,009	597,009	685,562	674,609
Transfers In	644,777	759,030	759,030	759,030	1,736,622
<i>Total Revenues</i>	54,654,615	54,045,896	54,715,342	54,883,374	57,273,786
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	30,860,682	30,074,662	30,068,693	29,959,679	30,928,801
Contractual	8,184,433	8,835,141	9,527,682	8,667,519	9,123,697
Commodities	1,678,960	1,932,286	2,053,188	1,813,994	1,720,961
Other Charges	4,904,006	5,050,091	4,874,942	5,082,839	5,308,786
Capital Outlay	198,998	208,750	208,750	208,851	343,250
<i>Total Operating Expenditures</i>	45,827,079	46,100,930	46,733,254	45,732,882	47,425,495
<i>Other Expenditures</i>					
Interfund Charges	3,784,872	3,491,714	3,491,714	3,448,430	3,281,991
Capital Projects	-	-	-	-	-
Transfer Out	3,997,004	4,468,426	5,066,804	5,107,028	6,948,862
<i>Total Other Expenditures</i>	7,781,876	7,960,140	8,558,518	8,555,458	10,230,853
<i>Total Expenditures</i>	53,608,955	54,061,070	55,291,772	54,288,340	57,656,348
<i>Surplus/(Deficit)</i>	1,045,660	(15,173)	(576,429)	595,034	(382,562)
<i>Ending Fund Balance/ Net Assets</i>	\$24,218,026	\$24,202,852	\$23,641,596	\$24,813,060	\$24,430,497

Corporate Fund Balance Summary by Department and Division

	FY 2011	FY 2012			FY 2013
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$23,172,366	\$24,218,026	\$24,218,026	\$24,218,026	\$24,813,061
<i>Budgeted Revenues</i>					
Taxes	37,306,116	37,684,584	37,684,584	37,360,700	38,399,028
Licenses and Permits	1,842,887	2,003,000	2,003,000	1,588,000	1,838,000
Fines and Forfeits	181,362	122,806	122,806	210,000	140,000
Charges for Services	4,625,129	4,178,653	4,178,653	4,410,611	4,547,450
Intergovernmental	9,272,706	8,666,814	9,336,260	9,812,471	9,891,077
Investment Income	67,220	34,000	34,000	57,000	47,000
Other Revenues	714,418	597,009	597,009	685,562	674,609
Transfers In	644,777	759,030	759,030	759,030	1,736,622
<i>Total Revenues</i>	54,654,615	54,045,896	54,715,342	54,883,374	57,273,786
<i>Budgeted by Department and Division</i>					
<i>Board of Trustees</i>					
Board of Trustees	48,187	55,219	55,934	57,009	58,044
Special Appropriations	261,560	275,750	275,750	272,155	277,143
<i>General Government</i>	6,150,626	6,648,980	6,748,001	6,508,804	9,259,478
<i>Village Manager's Office</i>					
Administration	1,054,087	726,658	774,361	849,235	763,056
Communications	283,436	241,486	260,986	242,706	247,595
Legal	427,246	481,270	479,507	545,678	398,651
Human Resources Administration	1,506,243	1,400,408	1,437,118	1,456,134	1,132,544
Joint Dispatch	2,322,517	2,488,140	2,916,560	2,479,387	3,225,248
Records Management	269,200	35,652	291,983	347,871	365,954
<i>Administrative Services</i>					
Administration	276,997	263,844	274,850	292,838	286,566
Finance	938,449	1,020,620	1,026,391	1,065,957	1,142,120
GIS and CADD	292,331	260,981	260,981	281,676	270,836
Information Technology	1,965,838	1,699,855	1,735,680	1,765,973	1,880,267
Resolution Center	372,344	361,072	363,770	345,970	315,030
<i>Public Works</i>					
Administration	7,242,130	4,148,950	4,146,194	4,148,055	4,104,835
Streets and Forestry	641,480	3,506,034	3,713,034	3,303,519	3,696,048
<i>Police</i>	11,621,453	12,070,187	11,931,554	11,821,631	11,590,697
<i>Fire</i>					
Administration	13,463,100	13,691,658	13,731,643	6,435,350	5,401,596
Emergency Medical Services	57,988	114,956	117,036	2,173,146	2,504,241
Fire Suppression	194,256	212,115	214,580	5,399,887	6,333,964
<i>Planning and Economic Development</i>					
Administration	689,160	316,555	332,008	282,711	225,081
Planning	547,783	390,682	483,190	517,277	507,418
Economic Development	-	193,359	197,991	200,184	171,753
<i>Capital Projects and Inspectional Services</i>					
Administration	688,822	759,585	772,601	690,738	655,825
Facilities Management	1,078,119	1,153,901	1,158,716	1,111,424	1,117,409
Inspectional Services	1,215,608	1,543,153	1,591,322	1,693,023	1,724,950
<i>Total Expenditures</i>	53,608,955	54,061,070	55,291,741	54,288,339	57,656,348
<i>Surplus/(Deficit)</i>	1,045,660	(15,173)	(576,399)	595,035	(382,562)
<i>Ending Fund Balance/ Net Assets</i>	\$24,218,026	\$24,202,853	\$23,641,628	\$24,813,061	\$24,430,499

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VILLAGE OF GLENVIEW



SPECIAL REVENUE FUNDS

Police Special 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.

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$22,578	\$35,805	\$35,805	\$35,805	\$27,864
<i>Budgeted Revenues</i>					
Investment Income	201	100	100	235	100
Other Revenues	13,026	-	-	4,200	-
<i>Total Revenues</i>	13,227	100	100	4,435	100
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	30,000	30,000	12,376	27,961
<i>Total Operating Expenditures</i>	-	30,000	30,000	12,376	27,961
<i>Total Expenditures</i>	-	30,000	30,000	12,376	27,961
<i>Surplus/(Deficit)</i>	13,227	(29,900)	(29,900)	(7,941)	(27,861)
<i>Ending Fund Balance/ Net Assets</i>	\$35,805	\$5,905	\$5,905	\$27,864	\$3

Foreign Fire Fund

The Foreign Fire Fund was established in 2002. The revenues accounted for in this fund are restricted for use by direction of the Foreign Fire Insurance Tax 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 engaged in providing fire insurance within the Village.

Expenditures approved by the Foreign Fire Insurance Tax Board must benefit everyone within the Fire Department. The funds will be utilized as required to assist the Fire Department in continuing to deliver its high standard of service.

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$344,916	\$325,008	\$325,008	\$325,008	\$287,748
<i>Budgeted Revenues</i>					
Investment Income	1,653	1,200	1,200	1,100	2,000
Other Revenues	82,880	75,000	75,000	75,000	75,000
<i>Total Revenues</i>	84,533	76,200	76,200	76,100	77,000
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	4,395	35,360	35,360	35,360	27,860
Commodities	100,045	78,000	78,000	78,000	57,140
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	104,441	113,360	113,360	113,360	85,000
<i>Total Expenditures</i>	104,441	113,360	113,360	113,360	85,000
<i>Surplus/(Deficit)</i>	(19,908)	(37,160)	(37,160)	(37,260)	(8,000)
<i>Ending Fund Balance/ Net Assets</i>	\$325,008	\$287,848	\$287,848	\$287,748	\$279,748

Special Tax Allocation Fund

Description

The Special Tax Allocation Fund (STAF) is used to account for the revenues and expenditures of The Glen Tax Increment Finance District (TIF). This fund accounts for the incremental tax revenues and the expenditures associated with the distribution of Make-Whole Payments to core jurisdictions whose boundaries are within the TIF. These core jurisdictions consist of the Village of Glenview, School Districts 34 and 225, the Glenview Park District, and the Glenview Public Library. Debt Service and development incentive fees associated with the TIF are also accounted for within the STAF. All TIF activity (except TIF Capital Projects) occurs in the Special Tax Allocation Fund. The Glen TIF District expires in 2021.

Revenues

Revenues of the STAF are generated from incremental property taxes resulting from the growth of the assessed valuation within The Glen TIF District. FY 2011 tax revenue includes \$26.5M from current year taxes and \$2.78M in prior year taxes (due to a late mailing of the property tax bills in Q4 2010). The FY 2012 property tax projection is \$26.2M; the 2013 budget has estimated property taxes at \$27.8M. In recent years the number of tax refunds issued has been higher than expected.

Expenditures

In addition to the expenditures described previously, the STAF also records all expenditures associated with the TIF for general administration, road and parkway maintenance and facility improvements. The 2013 Make Whole Payments are projected to be \$18.9M.

In 2011 and 2012 Other Revenues and Other Charges include bond proceeds and debt payments, respectively, for debt refinancing. In 2013 Other Revenues reflect land sale proceeds. Other Charges in 2013 include a \$28.8M Debt Service payment for the bond that was issued to originally acquire the property that is being sold (the land sale proceeds will be used towards this debt payment) and a \$2.1M increase for development incentives as a result of a legal settlement agreement.

A projected fund deficit exists within the STAF. If needed, Interfund Loans can be made from the Village's Permanent Fund to provide STAF with cash to cover current expenditures. These loan repayments are made once funds become available. In 2002, a longer-term loan was made from the Village's Permanent Fund to STAF for \$11.182M. Repayment of this loan, plus all accrued interest, is anticipated to be made in the last few years of the TIF when incremental property taxes exceed anticipated expenditures. In addition to loans from the Village's Permanent Fund, resources are provided by the issuance of bonds as the need arises.

Special Tax Allocation Fund Summary

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$9,329,358	\$9,569,074	\$9,569,074	\$9,569,074	\$4,720,122
Budgeted Revenues					
Taxes	29,281,652	27,200,000	27,200,000	26,253,000	27,894,867
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	17,180	14,180	14,180	14,180	14,180
Intergovernmental	248,874	-	-	-	-
Investment Income	132,149	25,000	25,000	50,107	25,000
Other Revenues	11,211,503	-	-	19,571,023	24,000,000
Transfers In	-	-	-	-	-
Total Revenues	40,891,358	27,239,180	27,239,180	45,888,310	51,934,047
Budgeted Expenditures					
Operating Expenditures					
Personnel	568,435	404,078	404,078	401,578	404,676
Contractual	16,323,686	17,209,641	17,221,641	18,190,561	19,819,719
Commodities	112,254	146,624	146,624	146,624	141,702
Other Charges	23,309,760	14,319,990	14,307,990	31,686,691	37,564,800
Capital Outlay	8,694	-	-	-	-
Total Operating Expenditures	40,322,828	32,080,334	32,080,334	50,425,454	57,930,896
Other Expenditures					
Interfund Charges	52,537	43,427	43,427	38,429	14,315
Capital Projects	-	-	-	-	-
Transfer Out	276,277	273,379	273,379	273,379	281,580
Total Other Expenditures	328,814	316,806	316,806	311,808	295,895
Total Expenditures	40,651,642	32,397,139	32,397,139	50,737,262	58,226,791
Surplus/(Deficit)	239,716	(5,157,959)	(5,157,959)	(4,848,952)	(6,292,744)
Ending Fund Balance/ Net Assets	\$9,569,074	\$4,411,115	\$4,411,115	\$4,720,122	(\$1,572,622)

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VILLAGE OF GLENVIEW



ENTERPRISE FUNDS

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.
- Village general revenues have legal or statutory limitations and cannot cover all the services required by residents.
- General revenues are historically used to finance expenses 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. Capital purchases 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 where the only expense recognition is interest on the debt.

For budget purposes, however, spending related to these activities must be accounted for like those of governmental funds. As such, the expenses are generally reported when expended, irrespective of the long-term use of the underlying asset. 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.

Glenview Water & Sanitary Sewer Funds

Description

The Glenview Water and Sanitary Sewer Funds are enterprise funds which mean the revenues, expenses, transfers and financial results are accounted for through full accrual accounting. These funds are used to account for the revenue and expense activities associated with the delivery and disposal of water from customers. The financial positions of the Funds are determined by the Change in Net Assets at year-end. Net Assets are equal to total assets (including all capital assets) less total liabilities. Net Assets reflect the total productive investment in the utility system.

Operating Activities

The Water and Sanitary Sewer Funds include operational activities performed by the following departments: Public Works, Administrative Services, and Capital Projects and Inspectional Services. The Public Works Department performs general maintenance on the systems such as water main break repair, hydrant flushing, meter replacement, water quality testing, and sewer line repair. The Administrative Services Department performs support activities to assist with service operations. These activities include responding to water and sewer customer inquiries, water and sewer billing, accounts payable, payroll, financial support, information technology support and geographical information system (GIS) mapping. The Capital Projects and Inspectional Services Department supports long term infrastructure planning, design and project management for capital improvements.

Customers

The Village's water customer base includes approximately 16,000 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. 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% commercial, and 1% industrial, government and municipal customers. Glenview customers are billed quarterly.

Water Supply and Rate Structure

The Glenview water system receives potable water from Lake Michigan through the Village of Wilmette. Glenview purchases water from the Village of Wilmette for \$1.47/1,000 gallons. This rate is valid thru December 2012. The rate increase from Wilmette will not be known until the fall of 2013, but will be effective January 1, 2013 and billed retroactively.

The customer rate structure includes a fixed and consumption component. The fixed charges for water and sewer service are based on the size of the customer's water meter. Customers with larger water meters have a higher quarterly fixed charge than those with smaller meters. The consumption of water is reported by actual meter reads on a property. The sewer consumption is assumed to be the same as water consumption. The 2013 budget assumes consumption trends will be similar to those in 2011 as opposed to 2012 which was extremely dry and consumption increased as a result.

Glenview Water Fund

Revenues

The 2013 budget includes \$10,199,889 in estimated revenue from customer billing, total revenue is estimated to be \$10,453,595. The estimated revenues reflect a 0% increase in the quarterly fixed rate and a 7.75% increase in the consumption rate. The quarterly fixed rate varies by meter size.

Meter Size	2012 Quarterly Fixed Charge	2013 Quarterly Fixed Charge
0.625"	\$7.86	\$7.86
0.75"	\$11.80	\$11.80
1.0"	\$19.66	\$19.66
1.5"	\$39.32	\$39.32
2.0"	\$62.92	\$62.92
3.0"	\$125.83	\$125.83
4.0"	\$196.61	\$196.61
6.0"	\$393.23	\$393.23
8.0"	\$629.16	\$629.16

	2012 Consumption Charge/1,000 gals	2013 Consumption Charge/1,000 gals
Incorporated	\$4.55	\$4.90
Unincorporated	\$6.84	\$7.37

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

Expenses

The 2013 budget includes \$11,014,582 in budgeted expenses. The 2013 budget continues to plan for the funding of capital projects to meet standards. Standards are calculated by taking into account the useful life of infrastructure and determining how much needs to be invested each year. The 2013 budget includes \$2.5M for water infrastructure projects and \$321,450 for facility improvements made to the West Lake, Rugen Sr., and Rugen Jr pump stations. These infrastructure replacement and repair costs represent 25% of the budget. The cost of water purchased from the Village of Wilmette represents another 32% of the water fund budget. The 2013 budgeted expenses also include \$322,000 in principal payments; this issuance is scheduled to retire in 2016.

The remaining 43% of the 2013 budget is used to fund day to day operations of the system. Day to day operations include repairing water main break, service line leaks, hydrant flushing, installing new water connections, monitoring of pump stations, water quality testing, meter replacement and repair, water billing, energy costs, facility repairs, GIS mapping, information technology, financial, and customer service support.

Glenview Water Fund Summary

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$33,544,305	\$35,418,485	\$35,418,485	\$35,418,485	\$35,803,030
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	51,669	60,000	60,000	111,000	76,000
Fines and Forfeits	-	-	-	-	-
Charges for Services	9,493,571	9,581,449	9,581,449	10,682,990	10,199,889
Intergovernmental	27,854	-	-	-	-
Investment Income	8,186	9,000	9,000	8,602	8,600
Other Revenues	65,491	130,000	130,000	145,490	139,000
Transfers In	882,000	30,106	30,106	30,106	30,106
Total Revenues	10,528,771	9,810,555	9,810,555	10,978,188	10,453,595
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	1,668,424	2,062,036	2,062,036	1,974,179	2,057,427
Contractual	4,172,390	4,260,268	4,206,881	4,616,203	4,414,411
Commodities	758,801	812,147	875,064	795,679	800,709
Other Charges	88,290	378,289	377,189	378,288	381,509
Capital Outlay	3,429	5,835	3,635	2,500	261,000
Total Operating Expenditures	6,691,335	7,518,574	7,524,805	7,766,848	7,915,055
<i>Other Expenditures</i>					
Interfund Charges	374,920	1,460,541	1,460,541	1,233,205	599,938
Capital Projects	466,538	2,499,589	2,536,945	1,593,589	2,499,589
Depreciation	1,121,798	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	1,963,256	3,960,130	3,997,486	2,826,794	3,099,527
Total Expenditures	8,654,592	11,478,704	11,522,290	10,593,642	11,014,582
Surplus/(Deficit)	1,874,180	(1,668,149)	(1,711,735)	384,546	(560,987)
Ending Fund Balance/ Net Assets	\$35,418,485	\$33,750,336	\$33,706,750	\$35,803,030	\$35,242,043
Budgeted Non-Expensed Items					
Debt	(\$299,600)	(\$308,000)	(\$308,000)	(\$308,000)	(\$322,000)
Capitalized Assets	(\$1,533,322)	(\$1,200,000)	(\$1,200,000)	(\$1,200,000)	(\$1,300,000)
Total Budgeted Non-Expensed Items	(\$1,832,922)	(\$1,508,000)	(\$1,508,000)	(\$1,508,000)	(\$1,622,000)

Glenview Water Fund - Cash Analysis

The cash policy for the Water Fund is to maintain 30 days of cash and investments on hand. This cash analysis differs from the fund balance statement by separating cash from the net assets. This cash display assumes all expenses and revenues are expended and collected at one point in time. The following cash flow displays a positive cash balance at the end of 2013.

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
Beginning Cash and Investments	1,253,960	2,116,234	2,116,234	2,116,234	2,500,808
Cash Receipts					
Receipts from Users	9,653,833	9,771,449	9,771,449	10,940,380	10,415,789
Investment Income	8,186	9,000	9,000	7,702	7,700
Transfer In	909,854	30,106	30,106	30,106	30,106
Total Cash Receipts	10,571,873	9,810,555	9,810,555	10,978,188	10,453,595
Non-Capital Cash Outlays					
Operating Expenses	7,806,987	8,507,499	8,600,104	8,599,922	8,144,574
Interest Expense	69,965	59,199	59,199	59,198	48,419
Principal Payments	298,063	308,000	308,000	308,000	322,000
Transfer Out	-	56,565	32,905	32,905	-
Total Non-Capital Cash Outlays	8,175,015	8,931,263	9,000,208	9,000,025	8,514,993
Subtotal Net Change in Cash	2,396,858	879,292	810,347	1,978,163	1,938,602
Capital Cash Expenses					
Capital	1,534,584	2,547,441	2,526,449	1,593,589	2,499,589
Total Capital Cash Outlays	1,534,584	2,547,441	2,526,449	1,593,589	2,499,589
Total Net Change in Cash	862,274	(1,668,149)	(1,716,102)	384,574	(560,987)
Ending Cash and Investments	2,116,234	448,085	400,132	2,500,808	1,939,820

Glenview Sanitary Fund

Revenues

The 2013 budget includes \$2,291,050 in estimated revenue from customer billing, total revenue is estimated to be \$4,078,694. The Village Permanent Fund is funding \$1,700,000 in capital projects through a transfer in for Storm Water Task Force projects. The estimated revenues reflect a 0% increase in quarterly fixed rate and 0% increase in the consumption rate. There were no rate increases to sewer fees due to a policy decision by the Village Board to draw down cash reserves within the Sewer Fund. The quarterly fixed rate varies by meter size.

Meter Size	2012 Quarterly Fixed Charge	2013 Quarterly Fixed Charge
0.625"	\$7.35	\$7.35
0.75"	\$11.03	\$11.03
1.0"	\$18.38	\$18.38
1.5"	\$36.75	\$36.75
2.0"	\$58.80	\$58.80
3.0"	\$117.60	\$117.60
4.0"	\$183.75	\$183.75
6.0"	\$367.50	\$367.50
8.0"	\$588.00	\$588.00

	2012	2013
Charge/1,000 gals	\$1.29	\$1.29
Sewer Only Charge	\$35.90	\$35.90

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

Expenses

The 2013 budget includes \$4,321,556 in budgeted expenses. The 2013 budget continues to plan for the funding of capital projects to meet standards. Standards are calculated by taking into account the useful life of infrastructure and determining how much needs to be invested each year. The 2013 budget includes an additional \$259K above the recommended investment for a capital projects investment of \$1.6M. The Permanent Fund is supporting \$1.7M in sanitary improvements including a sanitary sewer evaluation study for the East of Harms area. The transfer from the Permanent Fund will be made as expenses are incurred and will not be used to fund daily operations. These infrastructure improvement costs represent 79% of the budget. The budget also includes \$253,000 in principal payments; this issuance is scheduled to retire in 2016.

The remaining 21% of the 2013 budget is used to fund day to day operations of the system. Day to day operations include sewer cleaning, sewer grate repairs and replacements, sewer line repairs, energy costs, facility improvements, GIS mapping, information technology, and financial support.

Glenview Sanitary Sewer Fund Summary

	FY 2011	FY 2012		FY 2013 Budget	
	Actual	Original	Revised		Projected
Beginning Fund Balance/ Net Assets	\$14,088,352	\$16,163,320	\$16,163,320	\$16,163,320	\$16,451,813
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	10,029	10,000	10,000	28,000	13,000
Fines and Forfeits	-	-	-	-	-
Charges for Services	2,311,478	2,333,699	2,333,699	2,440,815	2,291,050
Intergovernmental	-	-	-	-	-
Investment Income	5,121	4,200	4,200	3,750	4,000
Other Revenues	(87,876)	-	-	-	-
Transfers In	1,582,701	1,770,644	1,770,644	244,940	1,770,644
Total Revenues	3,821,452	4,118,544	4,118,544	2,717,505	4,078,694
Budgeted Expenditures					
Operating Expenditures					
Personnel	412,905	441,649	441,649	409,254	412,717
Contractual	293,438	89,176	208,980	68,235	72,143
Commodities	24,719	39,146	50,796	35,146	30,396
Other Charges	67,813	289,013	289,013	289,013	291,543
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	798,875	858,984	990,438	801,649	806,799
Other Expenditures					
Interfund Charges	120,628	86,869	86,869	79,646	135,618
Capital Projects	393,408	3,179,434	3,247,716	1,547,716	3,379,140
Depreciation	400,668	-	-	-	-
Transfer Out	32,905	-	-	-	-
Total Other Expenditures	947,609	3,266,303	3,334,586	1,627,363	3,514,758
Total Expenditures	1,746,484	4,125,287	4,325,023	2,429,012	4,321,556
Surplus/(Deficit)	2,074,968	(6,744)	(206,480)	288,493	(242,862)
Ending Fund Balance/ Net Assets	\$16,163,320	\$16,156,576	\$15,956,840	\$16,451,813	\$16,208,950
Budgeted Non-Expensed Items					
Debt	(235,400)	(242,000)	(242,000)	(242,000)	(253,000)
Capitalized Assets	(\$2,290,645)	(400,000)	(400,000)	(400,000)	(400,000)
Total Budgeted Non-Expensed It	(\$2,526,045)	(\$642,000)	(\$642,000)	(\$642,000)	(\$653,000)

Glenview Sanitary Fund - Cash Analysis

The cash policy for the Sanitary Sewer Fund is to maintain 30 days of cash and investments on hand. This cash analysis differs from the fund balance statement by separating cash from the net assets. The following cash flow displays a positive cash balance at the end of 2013.

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
Beginning Cash and Investments	1,191,582	1,242,814	1,242,814	1,242,814	1,531,306
Cash Receipts					
Receipts from Users	2,283,343	2,414,344	2,414,344	2,541,686	2,374,694
Investment Income	5,120	4,200	4,200	3,650	4,000
Transfer In	1,549,795	1,700,000	1,700,000	172,169	1,700,000
Total Cash Receipts	3,838,258	4,118,544	4,118,544	2,717,505	4,078,694
Non-Capital Cash Outlays					
Operating Expenses	1,138,141	600,775	842,034	559,878	651,373
Interest Expense	54,972	46,513	46,513	46,513	38,043
Principal Payments	234,883	242,000	242,000	242,000	253,000
Transfer Out	-	56,565	32,905	32,905	-
Total Non-Capital Cash Outlays	1,427,996	946,853	1,163,452	881,296	942,416
Subtotal Net Change in Cash	2,410,262	3,172,690	2,955,092	1,836,209	3,136,278
Capital Cash Expenses					
Capital	2,359,030	3,179,434	3,179,434	1,547,716	3,379,140
Total Capital Cash Outlays	2,359,030	3,179,434	3,179,434	1,547,716	3,379,140
Total Net Change in Cash	51,232	(6,744)	(224,342)	288,492	(242,862)
Ending Cash and Investments	1,242,814	1,236,070	1,018,472	1,531,306	1,288,444

Wholesale Water Fund

Description

The Wholesale Water Fund is an enterprise fund which means the revenues, expenses, transfers and financial results are accounted for through full accrual accounting. These funds are used to account for the operations associated with the purchase of water from the Village of Wilmette for sale to other water systems. The financial position of the Fund is determined by the Change in Net Assets at year-end. Net Assets are equal to total assets (including all capital assets) less total liabilities. Net Assets reflect the total productive investment in the utility system.

Operating Activities

The Glenview water system receives potable water from Lake Michigan through the Village of Wilmette. Glenview purchases water from the Village of Wilmette for \$1.47/1,000 gallons. This rate is valid until December 2012. The major cost of operations in this fund is the cost of the water Glenview purchases and the transmission costs. The cost of water is 50% of all expenses within the fund. The 2013 revenues are \$2.1M and budgeted expenses are \$1.8M.

Customers

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 and as a return on investment for the operations of the system.

Cash Analysis

The following cash flow displays a positive cash balance at the end of 2013. This cash analysis differs from the fund balance statement by separating cash from the net assets.

	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
	Actual	Original	Revised	Projected	Budget
Beginning Cash and Investments	761,897	739,273	739,273	739,273	663,040
Cash Receipts					
Receipts from Users	2,015,678	2,298,316	2,357,905	2,123,189	2,141,489
Investment Income	3,054	3,300	3,300	3,050	2,900
Transfer In	-	-	-	-	-
Total Cash Receipts	2,018,732	2,301,616	2,361,205	2,126,239	2,144,389
Non-Capital Cash Outlays					
Operating Expenses	1,054,673	1,228,403	1,336,937	1,202,890	1,115,165
Interest Expense	17,403	8,662	8,662	8,662	-
Principal Payments	220,000	225,000	225,000	225,000	-
Transfer Out	749,280	765,920	765,920	765,920	765,920
Total Non-Capital Cash Outlays	2,041,356	2,227,985	2,336,519	2,202,472	1,881,085
Total Net Change in Cash	(22,624)	73,631	24,686	(76,233)	263,304
Ending Cash and Investments	739,273	812,904	763,959	663,040	926,344

Wholesale Water Fund Summary

	FY 2011	FY 2012			FY 2013
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$1,745,162	\$2,035,579	\$2,035,579	\$2,035,579	\$1,959,346
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	2,156,636	2,298,316	2,298,316	2,063,600	2,141,489
Intergovernmental	-	-	-	-	-
Investment Income	3,055	3,300	3,300	3,050	2,900
Other Revenues	-	-	59,589	59,589	-
Transfers In	-	-	-	-	-
Total Revenues	2,159,691	2,301,616	2,361,205	2,126,239	2,144,389
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	73,598	78,272	78,272	74,638	80,647
Contractual	925,967	1,109,702	1,217,736	1,022,823	997,840
Commodities	10,006	16,935	17,435	16,935	17,000
Other Charges	21,818	234,062	234,062	299,062	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	1,031,389	1,438,972	1,547,505	1,413,458	1,095,487
Interfund Charges	25,790	23,094	23,094	23,094	19,678
Capital Projects	-	-	-	-	-
Depreciation	62,816	-	-	-	-
Transfer Out	749,280	765,920	765,920	765,920	765,920
Total Other Expenditures	837,886	789,014	789,014	789,014	785,598
Total Expenditures	1,869,275	2,227,985	2,336,519	2,202,472	1,881,085
Surplus/(Deficit)	290,417	73,631	24,686	(76,233)	263,304
Ending Fund Balance/ Net Assets	\$2,035,579	\$2,109,209	\$2,060,265	\$1,959,346	\$2,222,650
Budgeted Non-Expensed Items					
Debt	(220,000)	(225,000)	(225,000)	(225,000)	-
Capitalized Assets	-	-	-	-	-
Total Budgeted Non-Expensed Items	(\$220,000)	(\$225,000)	(\$225,000)	(\$225,000)	-

Commuter Parking Fund

Description

The Commuter Parking Fund is an enterprise fund which means the revenues, expenses, transfers and financial results are accounted for through full accrual accounting. These funds are used to account for the operations associated with the two commuter parking lots downtown and at the Glen. The financial position of the Fund is determined by the Change in Net Assets at year-end. Net Assets are equal to total assets (including all capital assets) less total liabilities.

The Village maintains commuter parking lots and related facilities at both train stations located downtown and at the Glen. The downtown station offers both METRA and Amtrak service, while the Glen station only offers METRA service. The Village offers a daily parking fee of \$2.00 per day. Permits cost \$300 annually for Glenview residents and \$400 annually for non-residents. METRA allows the sale of a limited number of parking permits.

Operating Activities

The Public Works Department and Facilities Management Division are primarily responsible for maintaining the buildings and parking lots at the train stations. The Public Works Department manages snow removal, landscaping, tree plantings, parking machine maintenance, asphalt and street lighting repairs. The Facilities Management Division manages the long term capital improvements of the building structures and general maintenance. The 2013 expense budget is \$342,832 and estimated revenues are \$531,780.

Cash Analysis

The following cash flow displays a positive cash balance at the end of 2013. This cash analysis differs from the fund balance statement by separating cash from the net assets.

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
Beginning Cash and Investments	654,280	883,090	883,090	883,090	946,400
Cash Receipts					
Receipts from Users	525,991	499,200	499,200	531,598	529,000
Investment Income	2,890	2,000	2,000	2,980	2,780
Transfer In	1,072,876	-	-	-	-
Total Cash Receipts	1,601,757	501,200	501,200	534,578	531,780
Non-Capital Cash Outlays					
Operating Expenses	1,372,947	477,811	477,811	471,267	342,833
Interest Expense	-	-	-	-	-
Principal Payments	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Non-Capital Cash Outlays	1,372,947	477,811	477,811	471,267	342,833
Total Net Change in Cash	228,810	23,389	23,389	63,311	188,947
Ending Cash and Investments	883,090	906,479	906,479	946,400	1,135,347

Commuter Parking Fund Summary

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$1,996,872	\$3,212,384	\$3,212,384	\$3,212,384	\$3,275,695
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	525,991	499,200	499,200	531,598	529,000
Intergovernmental	-	-	-	-	-
Investment Income	2,889	2,000	2,000	2,980	2,780
Other Revenues	-	-	-	-	-
Transfers In	1,072,876	-	-	-	-
Total Revenues	1,601,755	501,200	501,200	534,578	531,780
Budgeted Expenditures					
Operating Expenditures					
Personnel	-	-	-	-	-
Contractual	203,464	273,694	275,002	237,050	272,044
Commodities	47,636	66,121	64,812	66,121	62,846
Other Charges	-	-	-	-	-
Capital Outlay	3,975	4,000	4,000	4,000	4,000
Total Operating Expenditures	255,075	343,815	343,815	307,171	338,890
Other Expenditures					
Interfund Charges	63,583	133,996	133,996	164,096	3,942
Capital Projects	-	-	-	-	-
Depreciation	67,585	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	131,169	133,996	133,996	164,096	3,942
Total Expenditures	386,243	477,811	477,811	471,267	342,833
Surplus/(Deficit)	1,215,512	23,389	23,389	63,311	188,947
Ending Fund Balance/ Net Assets	\$3,212,384	\$3,235,773	\$3,235,773	\$3,275,695	\$3,464,642
Budgeted Non-Expensed Items					
Debt	-	-	-	-	-
Capitalized Assets	-	-	-	-	-
Total Budgeted Non-Expensed Items	-	-	-	-	-

North Maine Water and Sewer Fund

Description

The Village of Glenview purchased the North Maine Water and Sewer system (“the System”) in September 1997. The North Maine Water and Sewer Fund is an enterprise fund which means the revenues, expenses, transfers and financial results are accounted for through full accrual accounting. These funds are used to account for the operations associated with the purchase of water from the operations of the North Maine Water and Sewer System. The financial position of the Fund is determined by the Change in Net Assets at year-end. Net Assets are equal to total assets (including all capital assets) less total liabilities. Net Assets reflect the total productive investment in the utility system.

Customers

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. Customers in the North Maine System are billed monthly with alternate bills being estimated versus being generated from meter readings.

Operating Activities

The North Maine Water and Sewer Fund include operational activities performed by the following departments: Public Works, Administrative Services, and Capital Projects and Inspectional Services. The Public Works Department performs general maintenance on the systems such as water main break repair, hydrant flushing, meter replacement, water quality testing, and sewer line repair. The Administrative Services Department performs support activities to assist with service operations. These activities include responding to water and sewer customer inquiries, water and sewer billing, accounts payable, payroll, financial support, information technology support and geographical information system (GIS) mapping. The Capital Projects and Inspectional Services Department supports long term infrastructure planning, design and project management for capital improvements.

Water and Sewer Rates

The system is supplied water by the City of Chicago via the Village of Niles, 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. During FY 2012, the system received a 20% rate increase from the Village of Niles, increasing the cost of water to \$6.06/1,000 gallons.

Revenues

The 2013 budget includes \$8,373,474 in estimated revenue from customer billing, total revenue is estimated to be \$8,943,872. The estimated revenues reflect a 0% increase in the monthly fixed charge and a 9.00% increase in the consumption rate. The monthly fixed charge varies by meter size.

Meter Size	2013 Water Monthly Fixed Charge	2013 Sewer Monthly Fixed Charge
0.625"	\$2.62	\$2.62
0.75"	\$3.93	\$3.93
1.0"	\$6.55	\$6.55
1.5"	\$13.11	\$13.11
2.0"	\$20.97	\$20.97
3.0"	\$41.94	\$41.94
4.0"	\$65.54	\$65.54
6.0"	\$131.08	\$131.08
8.0"	\$209.72	\$209.72

2012 Consumption Charge/1,000 gals	2013 Consumption Charge/1,000 gals
\$9.30	\$10.14

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

Expenses

The 2013 budget includes \$9,292,743 in budgeted expenses. The 2013 capital improvement budget is funded at \$735,886; these improvements represent 8% of budgeted expenses. The purchase of water from the Village of Niles represents 63% of budget expenses or \$5,899,081.

In 2010 the Permanent Fund advanced \$3,582,270 the North Maine Water and Sewer Fund for the 2003A bond defeasance. The 2012 budget began to repay this advance as directed by Board Resolution; the 2013 budget includes a repayment amount of \$568,520. In addition to this repayment, there is \$288,655 budgeted for principal payments and \$87,706 for interest expense.

North Maine Water and Sewer Fund Summary

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$2,180,609	\$4,110,450	\$4,110,450	\$4,110,450	\$3,840,890
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	534	-	-	342	350
Fines and Forfeits	-	-	-	-	-
Charges for Services	8,011,501	8,030,461	8,030,461	8,231,154	8,833,522
Intergovernmental	-	-	-	-	-
Investment Income	7,556	5,700	5,700	11,777	9,000
Other Revenues	107,999	106,000	106,000	101,025	101,000
Transfers In	-	-	-	-	-
Total Revenues	8,127,591	8,142,161	8,142,161	8,344,298	8,943,872
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	785,922	865,953	865,953	807,682	837,178
Contractual	4,740,921	5,180,871	5,160,371	5,423,531	6,304,761
Commodities	152,540	205,975	226,475	170,949	170,815
Other Charges	144,342	951,331	951,331	953,231	945,681
Capital Outlay	693	1,200	1,200	300	-
Total Operating Expenditures	5,824,418	7,205,329	7,205,329	7,355,693	8,258,436
<i>Other Expenditures</i>					
Interfund Charges	171,314	187,006	187,006	187,006	159,379
Capital Projects	36,515	926,991	930,926	935,508	735,886
Depreciation	165,504	-	-	-	-
Transfer Out	-	135,651	135,651	135,651	139,042
Total Other Expenditures	373,332	1,249,648	1,253,583	1,258,165	1,034,307
Total Expenditures	6,197,750	8,454,977	8,458,912	8,613,858	9,292,743
Surplus/(Deficit)	1,929,841	(312,816)	(316,751)	(269,560)	(348,871)
Ending Fund Balance/ Net Assets	\$4,110,450	\$3,797,634	\$3,793,698	\$3,840,890	\$3,492,018
Budgeted Non-Expensed Items					
Debt	(274,523)	(281,419)	(281,419)	(281,418)	(288,655)
Capitalized Assets	(138,158)	-	-	-	-
Total Budgeted Non-Expensed Items	(412,681)	(281,419)	(281,419)	(281,418)	(288,655)

North Maine Water and Sewer Fund - Cash Analysis

The cash policy for the North Maine Fund is to maintain 30 days of cash on hand. This cash flow differs from the fund balance statement because cash is separated from the net assets. The following cash flow displays a positive cash balance at the end of 2013. This cash balance is needed to smooth the rate increases that are anticipated from the City of Chicago and then passed through by the Village of Niles.

	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
	Actual	Original	Revised	Projected	Budget
Beginning Cash and Investments	1,047,616	5,707,775	5,707,775	5,707,775	5,438,215
Cash Receipts					
Receipts from Users	8,057,213	8,136,461	8,136,461	8,332,521	8,934,872
Investment Income	7,557	5,700	5,700	11,777	9,000
Transfer In	99,640	-	-	-	-
Total Cash Receipts	8,164,410	8,142,161	8,142,161	8,344,298	8,943,872
Non-Capital Cash Outlays					
Operating Expenses	2,877,814	7,059,424	7,059,424	7,209,788	8,041,454
Interest Expense	213,757	101,492	101,492	101,492	87,706
Principal Payments	241,459	281,419	281,419	281,419	288,655
Transfer Out	-	135,651	135,651	135,651	139,042
Total Non-Capital Cash Outlays	3,333,030	7,577,986	7,577,986	7,728,350	8,556,857
Subtotal Net Change in Cash	4,831,380	564,175	564,175	615,948	387,015
Capital Cash Expenses					
Capital	171,221	876,991	885,508	885,508	735,886
Total Capital Cash Outlays	171,221	876,991	885,508	885,508	735,886
Total Net Change in Cash	4,660,159	(312,816)	(321,333)	(269,560)	(348,871)
Ending Cash and Investments	5,707,775	5,394,959	5,386,442	5,438,215	5,089,344

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VILLAGE OF GLENVIEW



INTERNAL SERVICE FUNDS

Municipal Equipment Repair Fund

Description

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, Illinois, has established a Maintenance Equipment Repair Fund (MERF) to account for the cost of labor, equipment, parts and contracted professional services. These resources are used to maintain and repair all of the Village's vehicles and pieces of equipment, as well as the cost of fuel consumed by these assets. The Fleet Services staff is responsible for the development, implementation and maintenance of a preventative maintenance schedule for all vehicles and equipment, as well as all other repairs that are needed. Proper preventative maintenance is necessary to ensure all vehicles and equipment meets their full useful life expectancy.

Revenues

MERF is funded through charges for services for the maintenance and repair of vehicles and equipment. The Fleet Services Division, of the Public Works Department, bills participating departments on a quarterly basis for services rendered. These charges include an administration fee, labor, fuel, parts, and outside repairs. MERF also receives revenue from other agencies, the Village of Golf Police Department, Village of Glenview Park District, and School District #34, that use its services and fuel.

Expenditures

The largest expense of the Fund, and one that has been growing, is the cost of fuel. The Village's cost of fuel was higher in 2012 than in previous years on a per gallon basis:

Fuel Expenditures					
Year	Total billing by Fleet Services	Fuel (Wholesale)	Percentage of total	Total gallons billed	Average price per gallon (Wholesale)
2009	\$1,455,594	\$357,581	24.57%	174,775.50	\$2.05
2010	\$1,497,945	\$443,674	29.62%	178,659.00	\$2.48
2011	\$1,529,188	\$553,812	36.22%	172,340.70	\$3.21
2012	\$1,812,988	\$510,681	28.17%	156,346.20	\$3.27

Professional services constitute the next largest use of non-personnel expenses in the MERF. The Village uses professional services for vehicle and equipment maintenance that it cannot provide in a cost effective manner with its own staff and equipment (e.g., body work, car washing services, work requiring specialized diagnostic tools, etc.). The Village also utilizes professional services to provide virtually all maintenance for light- and medium-duty vehicles, as it has two local dealerships that provide these services at competitive rates.

Fund Balance

The Charges for Services rendered through MERF are intended to cover the operating expenses of the Fleet Services Division. The MERF fund balance is to be managed to a zero cash balance. Operating costs are an estimate and actual results may slightly fluctuate from the budget on an annual basis. Remaining fund balance at the end of the year is to be used toward the next years' expenses.

Municipal Equipment Repair Fund Summary

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$473,214	\$506,593	\$506,593	\$506,593	\$402,030
<i>Budgeted Revenues</i>					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	1,520,403	1,593,293	1,593,293	1,491,526	1,633,630
Intergovernmental	-	-	-	-	-
Investment Income	1,128	1,000	1,000	750	800
Other Revenues	177,164	132,598	132,598	169,652	155,000
Transfers In	-	-	-	-	-
<i>Total Revenues</i>	1,698,694	1,726,891	1,726,891	1,661,928	1,789,430
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	425,819	416,699	416,699	434,385	434,034
Contractual	384,427	317,849	372,900	404,000	378,000
Commodities	775,868	921,012	890,961	869,600	921,067
Other Charges	5,265	5,755	(19,245)	5,755	5,755
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,591,379	1,661,315	1,661,315	1,713,740	1,738,856
<i>Other Expenditures</i>					
Interfund Charges	73,936	52,750	52,750	52,751	27,527
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	73,936	52,750	52,750	52,751	27,527
<i>Total Expenditures</i>	1,665,315	1,714,065	1,714,065	1,766,491	1,766,382
<i>Surplus/(Deficit)</i>	33,379	12,826	12,826	(104,563)	23,048
<i>Ending Fund Balance/ Net Assets</i>	\$506,593	\$519,419	\$519,419	\$402,030	\$425,078

Capital Equipment Replacement Fund

Description

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 Capital Equipment Replacement Fund (CERF) accounts for the funds annually set aside for the timely replacement of vehicles and equipment that meet the current business operation. Equipment includes computers, printers, copiers, data storage devices, scanners, telecommunications equipment, vehicles and fleet shop equipment. The Village Board established a CERF policy in 2005 that recorded assets and contributions in accordance with GASB 34. The Board updated the CERF policy on August 18, 2009 to smooth annual contributions and to set a revised fund balance level.

Revenues

Annual department Charges for Services are calculated amounts based on the accumulated reserve needs per asset, proceeds from the Sale of Assets, and Interest Income. The accumulated reserve needs are based on the determined life of an asset and replacement value. Charges for Services are budgeted by department. CERF Charges for Services will be expensed in the department operating budget and recorded as revenue in CERF.

Assets begin to receive a CERF contribution in the year subsequent to purchase. Once an asset is fully funded, no additional charges for service will be expensed. For purposes of this policy, “fully funded” shall mean that the Accumulated Reserve balance is equal to or greater than the asset’s replacement cost.

Expenditures

The only expenditures made within the Fund are for replacement of vehicles and equipment that have been fully funded through Charges for Services in previous years. The 2013 Budget includes \$2,264,495 for the replacement of assets; \$1.0 million as a non-cash expense for a fire department ladder truck that was paid for in 2012, but will not take possession of until 2013. The 2012 Projections include a drawdown of fund balance to fund the expansion of the Joint Dispatch Center to include the Villages of Niles and Morton Grove.

Fund Balance

CERF is to maintain a fund balance target of 40% of accumulated reserves according to the replacement schedule; this amount has been determined to be sufficient to meet the Village’s annual vehicle and equipment replacement needs. During the 2011 Budget process the Village Board revised the fund balance target downward from 50% to 40% for a five year period. The 2013 Budget calculated Charges for Services to the operating departments using the 40% of accumulated reserves as the fund balance target.

Capital Equipment Replacement Fund Summary

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$4,411,952	\$5,534,970	\$5,534,970	\$5,534,970	\$5,122,549
<i>Budgeted Revenues</i>					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	1,613,515	1,363,107	1,363,107	1,363,107	1,281,383
Intergovernmental	-	-	-	-	-
Investment Income	23,492	50,000	50,000	24,425	20,000
Other Revenues	62,808	90,500	90,500	130,000	83,070
Transfers In	-	-	-	248,378	-
<i>Total Revenues</i>	1,699,815	1,503,607	1,503,607	1,765,910	1,384,453
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	89,857	231,633	231,633	231,633	153,593
Other Charges	-	-	-	-	-
Capital Outlay	486,940	1,934,806	2,633,107	1,946,699	2,110,902
<i>Total Operating Expenditures</i>	576,797	2,166,439	2,864,740	2,178,332	2,264,495
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	576,797	2,166,439	2,864,740	2,178,332	2,264,495
<i>Surplus/(Deficit)</i>	1,123,018	(662,832)	(1,361,133)	(412,422)	(880,042)
<i>Ending Fund Balance/ Net Assets</i>	\$5,534,970	\$4,872,138	\$4,173,837	\$5,122,549	\$4,242,507

Insurance and Risk Fund

Description

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 Insurance and Risk Fund accounts for the financial activity of the Village's employee benefits and risk management. These programs are subdivisions of the Human Resources Division.

Revenues

The primary revenue of the fund are Charges for Services received from operating departments, of which funds health insurance, general liability premiums, property casualty claims, workers compensation premiums and claims, as well as operating costs within the fund. The long-term model of the fund is for revenues to cover all expenditures in a given year. The Insurance and Risk Fund Balance did subsidize the Charges for Service revenue from the Corporate, Glenview Water and North Maine Funds in 2011. The 2012 budget reflected "fully loaded" Charges for Services while the 2013 budget subsidized the Corporate Fund Charges for Services \$571K. As health insurance costs increase, village employees are asked to contribute a higher percentage. The chart below illustrates the trend regarding employee contributions to their health insurance.

	Non Union and Non-Sworn	Non Union and Sworn	Dispatch Union	Fire Union	Police Union	PW Union
<i>2013 Health Insurance Employee Contributions</i>						
HMO Blue Advantage	12%	16%	16%	12%	16%	12%
HMO Illinois	14%	16%	16%	14%	16%	14%
PPO	18%	20%	19%	18%	20%	18%
<i>2012 Health Insurance Employee Contributions</i>						
HMO Blue Advantage	12%	NA	NA	NA	NA	NA
HMO Illinois	14%	16%	16%	5%	16%	5%
PPO	18%	20%	19%	15%	20%	15%
<i>2011 Health Insurance Employee Contributions</i>						
HMO Blue Advantage	NA	NA	NA	NA	NA	NA
HMO Illinois	12%	12%	11%	5%	12%	5%
PPO	18%	18%	18%	15%	18%	15%

Expenditures

The primary expenditures of the fund are health insurance, property casualty claims, workers compensation claims and a non-cash expense for incurred but not reported claims. This non-cash adjustment decreases or increases the liability for incurred but not reported claims based on an actuary study, the 2013 adjustment is a debit to expense in the amount of \$263,380. The health 2013 insurance premiums are \$5,914,771, which is 64% of the budgeted expenditures. The increase of 2013 premiums over the 2012 projection was only 3%.

Insurance and Risk Fund Summary

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$4,474,694	\$4,541,225	\$4,541,225	\$4,541,225	\$4,898,757
<i>Budgeted Revenues</i>					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	7,310,749	7,629,881	7,629,881	7,595,303	7,086,302
Intergovernmental	-	-	-	-	-
Investment Income	343,025	240,382	240,382	353,050	313,000
Other Revenues	-	-	-	-	-
Transfers In	-	-	-	-	-
<i>Total Revenues</i>	7,653,774	7,870,263	7,870,263	7,948,353	7,399,302
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	420,867	564,050	564,050	472,468	415,537
Contractual	7,155,876	7,445,099	7,441,099	7,116,353	7,691,227
Commodities	-	-	-	-	-
Other Charges	10,500	2,000	6,000	2,000	2,000
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	7,587,243	8,011,149	8,011,149	7,590,821	8,108,765
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	1,000,000
<i>Total Other Expenditures</i>	-	-	-	-	1,000,000
<i>Total Expenditures</i>	7,587,243	8,011,149	8,011,149	7,590,821	9,108,765
<i>Surplus/(Deficit)</i>	66,531	(140,885)	(140,885)	357,532	(1,709,463)
<i>Ending Fund Balance/ Net Assets</i>	\$4,541,225	\$4,400,340	\$4,400,340	\$4,898,757	\$3,189,294

Facility Repair and Replacement Fund

Description

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 Facility Repair and Replacement Fund (FRRF) was created in 2006 for the purpose of setting aside resources for the major repairs and replacement of the various Village buildings. The original fund balance was the result of a transfer from the Capital Equipment Replacement Fund (CERF). Currently, there is no ongoing revenue source for this fund.

The 2013 budget includes a procedural change that budgets for enterprise fund supported projects within that specific fund. For example, a repair to a pump station is budgeted in the Water Fund, rather than being recorded in FRRF. This will result in a decrease in revenue and expenditures for FY 2013 in FRRF.

Revenues

The funding sources, other than fund balance, include grant proceeds, investment income and transfers from the enterprise funds for projects that improve the Public Works facility.

Expenditures

Expenditures are solely for the repair of existing Village facilities. The 2013 budget appropriates \$1,401,000 to be spent on capital facility improvements. There are many significant projects planned for 2013; including improvements to the Village Hall, Public Works facility, Police Station and various Fire Stations.

Facility Repair and Replacement Fund Summary

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised		Projected
Beginning Fund Balance/ Net Assets	\$6,729,757	\$4,979,841	\$4,979,841	\$4,979,841	\$4,443,471
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	143,545	1,109,550	1,109,550	912,544	82,250
Intergovernmental	-	275,000	275,000	-	250,000
Investment Income	28,929	30,000	30,000	33,000	25,000
Other Revenues	-	-	-	-	-
Transfers In	-	-	-	-	-
Total Revenues	172,474	1,414,550	1,414,550	945,544	357,250
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	151,407	-	103,367	41,391	-
Commodities	3,673	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	885,311	55,000	1,333,330	1,440,523	1,401,000
Total Operating Expenditures	1,040,391	55,000	1,436,697	1,481,914	1,401,000
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	1,818,500	478,124	-	-
Transfer Out	882,000	-	-	-	-
Total Other Expenditures	882,000	1,818,500	478,124	-	-
Total Expenditures	1,922,391	1,873,500	1,914,821	1,481,914	1,401,000
Surplus/(Deficit)	(1,749,916)	(458,950)	(500,271)	(536,370)	(1,043,750)
Ending Fund Balance/ Net Assets	\$4,979,841	\$4,520,891	\$4,479,569	\$4,443,471	\$3,399,721

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VILLAGE OF GLENVIEW



TRUST AND AGENCY FUNDS

Overview of 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 three types of trust and agency funds that the Village of Glenview utilizes.

- 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
- Escrow Funds – deposits held by the government as surety that contractors complete work they have committed to
 - Escrow Deposit Fund
- 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
 - Special Service Area Bond Fund

Police Pension Fund

The Village's sworn police employees participate in the Police Pension Employee's Retirement System (PPERS). 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 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.

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$50,573,729	\$52,691,615	\$52,691,615	\$52,691,615	\$56,934,718
<i>Budgeted Revenues</i>					
Charges for Services	1,767,986	1,767,365	1,767,365	1,791,026	1,612,832
Investment Income	2,139,380	3,510,000	3,510,000	4,436,258	3,700,000
Other Revenues	654,408	679,681	679,681	641,201	676,467
<i>Total Revenues</i>	4,561,774	5,957,046	5,957,046	6,868,485	5,989,299
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	2,369,060	2,402,014	2,402,014	2,549,336	2,668,467
Contractual	74,828	80,093	80,093	76,046	78,327
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	2,443,888	2,482,108	2,482,108	2,625,382	2,746,794
<i>Total Expenditures</i>	2,443,888	2,482,108	2,482,108	2,625,382	2,746,794
<i>Surplus/(Deficit)</i>	2,117,886	3,474,938	3,474,938	4,243,103	3,242,505
<i>Ending Fund Balance/ Net Assets</i>	\$52,691,615	\$56,166,553	\$56,166,553	\$56,934,718	\$60,177,223

Firefighters' Pension Fund

The Village's firefighters participate in the Firefighters' Pension. The pension provides retirement benefits to firefighters and is governed by a five-member pension board consisting of the two Village President appointees, two elected fire employees, and one elected pension beneficiary. The Village and the participants are obligated to fund all pension 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 Firefighters' Pension Fund is reported as if it were part of the Village for budgetary purposes because of the Village's fiduciary responsibility to the Pension.

	FY 2011	FY 2012			FY 2013
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$50,914,129	\$50,886,680	\$50,886,680	\$50,886,680	\$56,183,344
<i>Budgeted Revenues</i>					
Charges for Services	2,806,961	2,862,905	2,862,905	2,889,479	3,081,840
Investment Income	731,077	3,501,000	3,501,000	6,295,663	3,700,000
Other Revenues	680,302	666,518	666,518	679,640	717,020
<i>Total Revenues</i>	4,218,340	7,030,423	7,030,423	9,864,781	7,498,860
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	4,115,347	4,251,872	4,251,872	4,419,178	4,593,896
Contractual	130,443	164,030	164,030	148,939	153,407
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	4,245,790	4,415,901	4,415,901	4,568,117	4,747,303
<i>Total Expenditures</i>	4,245,790	4,415,901	4,415,901	4,568,117	4,747,303
<i>Surplus/(Deficit)</i>	(27,449)	2,614,522	2,614,522	5,296,664	2,751,557
<i>Ending Fund Balance/ Net Assets</i>	\$50,886,680	\$53,501,201	\$53,501,201	\$56,183,344	\$58,934,901

Escrow Deposit Fund

The Escrow Deposit Fund is used to account for deposits held by the Village from contractors. The deposits are invested by the Village and the income derived is transferred to the Corporate 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.

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$17,108	\$0	\$0	\$0	\$0
<i>Budgeted Revenues</i>					
Investment Income	18,488	50,000	50,000	13,818	16,000
<i>Total Revenues</i>	18,488	50,000	50,000	13,818	16,000
<i>Budgeted Expenditures</i>					
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	35,595	50,000	50,000	13,818	16,000
<i>Total Other Expenditures</i>	35,595	50,000	50,000	13,818	16,000
<i>Total Expenditures</i>	35,595	50,000	50,000	13,818	16,000
<i>Surplus/(Deficit)</i>	(17,108)	-	-	-	-
<i>Ending Fund Balance/ Net Assets</i>	\$0	\$0	\$0	\$0	\$0

Special Service Area Bond Fund

Special Service Area (SSA) bonds are not obligations of the Village because they are secured by the levy of taxes 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.

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$51,981	\$95,120	\$95,120	\$95,120	\$108,152
<i>Budgeted Revenues</i>					
Taxes	170,729	273,008	273,008	289,325	270,360
Investment Income	1,040	-	-	1,240	1,000
<i>Total Revenues</i>	171,768	273,008	273,008	290,565	271,360
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Other Charges	85,339	65,974	65,974	65,974	63,325
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	85,339	65,974	65,974	65,974	63,325
<i>Other Expenditures</i>					
Interfund Charges	1,176	-	-	-	-
Transfer Out	42,115	208,595	208,595	211,560	208,595
<i>Total Other Expenditures</i>	43,291	208,595	208,595	211,560	208,595
<i>Total Expenditures</i>	128,630	274,569	274,569	277,534	271,920
<i>Surplus/(Deficit)</i>	43,138	(1,561)	(1,561)	13,032	(561)
<i>Ending Fund Balance/ Net Assets</i>	\$95,120	\$93,559	\$93,559	\$108,152	\$107,591

VILLAGE OF GLENVIEW



CAPITAL PROJECT FUNDS

Capital Project 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 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.

Capital Projects Fund: This fund is supported primarily by a Transfer In from the Corporate Fund. The Capital Projects Fund has \$7,021,502 in expenditures for 2013 projects. These projects are primarily road resurfacing and reconstruction.

Glen Capital Projects Fund: The Tax Increment Financing District supports the Glen Capital Projects Fund, which has \$2,098,000 in expenditures for 2013. Projects planned include a retention pond storm water connection, with a budget of \$1,800,000.

Permanent Fund: The Village 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 village-wide improvements outside of the TIF district. The fund also is allowed to provide short-term liquidity for TIF district expenses. Twenty percent of all land sales in the TIF district are dedicated revenue to the Village Permanent Fund. The revenue for this fund includes investment income. The 2013 Budget includes expenditures in the form of transfers out to the Capital Project Fund for \$799,600 and to the Glenview Sanitary Sewer Fund for \$1,700,000.

Motor Fuel Tax Fund: The Illinois Motor Fuel Tax (MFT) Fund includes both state and local taxes for the privilege of operating motor vehicles on public highways and operating recreational watercraft on the waters of the State or local roads. The state motor fuel tax 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. The Local Motor Fuel Tax (LMFT) was approved by the Village Board during the 2010 budget process and is \$0.02 per gallon. The LMFT generates approximately \$330K for the resurfacing of village roadways.

Expenditures of Illinois 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.

Capital Projects Fund Summary

	FY 2011	FY 2012		FY 2013 Budget	
	Actual	Original	Revised		Projected
<i>Beginning Fund Balance/ Net Assets</i>	\$1,748,880	\$1,916,012	\$1,916,012	\$1,916,012	\$1,372,729
<i>Budgeted Revenues</i>					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	69,251	130,000	130,000	-	-
Intergovernmental	1,198,680	140,954	290,954	150,000	758,415
Investment Income	11,087	-	-	10,400	-
Other Revenues	138,103	-	419,748	643,708	-
Transfers In	7,098,653	3,929,471	4,279,471	3,847,793	6,370,471
<i>Total Revenues</i>	8,515,774	4,200,425	5,120,174	4,651,901	7,128,886
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	778,192	-	258,262	193,056	-
Commodities	-	-	-	-	-
Other Charges	6,617	-	-	13,235	24,557
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	784,810	-	258,262	206,291	24,557
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	6,148,109	4,094,583	5,681,324	4,988,893	6,996,945
Transfer Out	1,415,723	-	-	-	-
<i>Total Other Expenditures</i>	7,563,832	4,094,583	5,681,324	4,988,893	6,996,945
<i>Total Expenditures</i>	8,348,642	4,094,583	5,939,587	5,195,184	7,021,502
<i>Surplus/(Deficit)</i>	167,132	105,842	(819,413)	(543,283)	107,384
<i>Ending Fund Balance/ Net Assets</i>	\$1,916,012	\$2,021,855	\$1,096,599	\$1,372,729	\$1,480,114

Glen Capital Projects Fund Summary

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised		Projected
Beginning Fund Balance/ Net Assets	\$9,399,483	\$8,785,921	\$8,785,921	\$8,785,921	\$8,403,085
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Intergovernmental	1,114,660	250,000	250,000	-	-
Investment Income	25,416	20,000	20,000	22,555	11,000
Other Revenues	-	-	-	-	-
Transfers In	2,733	2,894	2,894	3,009	2,894
Total Revenues	1,142,809	272,894	272,894	25,564	13,894
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	82,649	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	82,649	-	-	-	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	600,846	2,627,500	2,627,500	408,400	2,098,000
Transfer Out	1,072,876	-	-	-	-
Total Other Expenditures	1,673,722	2,627,500	2,627,500	408,400	2,098,000
Total Expenditures	1,756,371	2,627,500	2,627,500	408,400	2,098,000
Surplus/(Deficit)	(613,562)	(2,354,606)	(2,354,606)	(382,836)	(2,084,106)
Ending Fund Balance/ Net Assets	\$8,785,921	\$6,431,315	\$6,431,315	\$8,403,085	\$6,318,979

Permanent Fund Summary

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$36,055,660	\$30,602,695	\$30,602,695	\$30,602,695	\$30,186,929
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	156,000	156,000	156,000	156,000	-
Intergovernmental	-	-	-	-	-
Investment Income	150,967	28,000	28,000	26,602	26,800
Other Revenues	-	-	-	-	-
Transfers In	-	-	-	-	-
Total Revenues	306,967	184,000	184,000	182,602	26,800
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	980,391	488,795	488,795	-	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	980,391	488,795	488,795	-	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	4,779,541	2,558,600	2,558,600	598,368	2,499,600
Total Other Expenditures	4,779,541	2,558,600	2,558,600	598,368	2,499,600
Total Expenditures	5,759,932	3,047,395	3,047,395	598,368	2,499,600
Surplus/(Deficit)	(5,452,965)	(2,863,395)	(2,863,395)	(415,766)	(2,472,800)
Ending Fund Balance/ Net Assets	\$30,602,695	\$27,739,300	\$27,739,300	\$30,186,929	\$27,714,129

Motor Fuel Tax Fund Summary

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$862,953	\$952,726	\$952,726	\$952,726	\$1,150,928
<i>Budgeted Revenues</i>					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Intergovernmental	1,663,398	1,579,600	1,579,600	1,772,602	1,429,600
Investment Income	5,375	4,000	4,000	5,200	2,500
Other Revenues	-	-	-	-	-
Transfers In	-	-	-	-	-
<i>Total Revenues</i>	1,668,773	1,583,600	1,583,600	1,777,802	1,432,100
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	-	-	-	-	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	1,579,000	1,579,600	1,579,600	1,579,600	1,429,600
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	1,579,000	1,579,600	1,579,600	1,579,600	1,429,600
<i>Total Expenditures</i>	1,579,000	1,579,600	1,579,600	1,579,600	1,429,600
<i>Surplus/(Deficit)</i>	89,773	4,000	4,000	198,202	2,500
<i>Ending Fund Balance/ Net Assets</i>	\$952,726	\$956,726	\$956,726	\$1,150,928	\$1,153,428

VILLAGE OF GLENVIEW



DEBT FUNDS

Corporate Purpose Bond Series 2004 Fund

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.

There is one outstanding Corporate Fund debt issue, the Corporate Purpose Bond Series (CPBS) 2004B which was issued to provide resources for the construction of the police headquarters. All other Village Corporate Purpose Bonds or General Obligation Bonds are abated.

The Corporate Fund receives the property taxes that are levied for this debt and then transfers these funds to the CPBS 2004 Bond Fund where it is recorded as revenue. The CPBS 2004 Bond Fund then makes the debt services payments. This Corporate related Debt Service Fund has budgeted expenditures of \$1,949,362 in 2013.

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	Projected	FY 2013 Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$29,538	\$70,559	\$70,559	\$70,559	\$114,283
<i>Budgeted Revenues</i>					
Investment Income	3,411	2,000	2,000	4,000	2,000
Transfers In	1,996,410	1,968,426	1,968,426	2,008,650	1,948,862
<i>Total Revenues</i>	1,999,821	1,970,426	1,970,426	2,012,650	1,950,862
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Other Charges	1,958,800	1,968,926	1,968,926	1,968,926	1,949,362
<i>Total Operating Expenditures</i>	1,958,800	1,968,926	1,968,926	1,968,926	1,949,362
<i>Total Expenditures</i>	1,958,800	1,968,926	1,968,926	1,968,926	1,949,362
<i>Surplus/(Deficit)</i>	41,021	1,500	1,500	43,724	1,500
<i>Ending Fund Balance/ Net Assets</i>	\$70,559	\$72,059	\$72,059	\$114,283	\$115,783

VILLAGE OF GLENVIEW



BUDGETS BY DEPARTMENT

Department Summary

All Funds and Departments

<i>Budgeted Expenditures</i>	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	41,701,059	41,561,285	41,525,320	41,502,377	42,833,380
Contractual	43,606,517	45,000,924	47,069,005	46,241,067	49,333,437
Commodities	3,754,360	4,449,878	4,637,661	4,224,681	4,076,228
Other Charges	31,582,941	23,754,226	23,524,573	40,745,013	46,537,318
Capital Outlay	1,588,040	2,239,591	4,212,947	3,615,249	4,148,113
Total Operating Expenditures	122,232,917	117,005,904	120,969,508	136,328,388	146,928,476
<i>Other Expenditures</i>					
Interfund Charges	4,668,756	5,479,396	5,464,396	5,226,655	4,242,388
Capital Projects	9,224,415	16,726,197	17,047,575	11,053,706	17,139,160
Special Service Areas	-	-	-	-	-
Depreciation	1,818,372	-	-	-	-
Transfer Out	13,283,316	8,460,571	9,058,949	7,105,724	11,859,599
Total Other Expenditures	28,994,858	30,666,164	31,570,920	23,386,086	33,241,147
Total Expenditures	151,227,775	147,672,068	152,540,428	159,714,473	180,169,623
<i>Funding Sources</i>					
Corporate Fund	53,608,955	54,061,070	55,291,741	54,288,339	57,656,348
Police Special Fund	-	30,000	30,000	12,376	27,961
Foreign Fire Fund	104,441	113,360	113,360	113,360	85,000
Special Tax Allocation Fund	40,651,642	32,397,139	32,397,139	50,737,261	58,226,791
Glenview Water Fund	8,654,592	11,478,704	11,535,392	10,593,642	11,014,582
Glenview Sanitary Fund	1,746,484	4,125,287	4,378,611	2,429,012	4,321,556
Wholesale Water Fund	1,869,275	2,227,985	2,336,519	2,202,472	1,881,085
Commuter Parking Fund	386,243	477,811	477,811	471,267	342,833
North Maine Water & Sewer Fund	6,197,750	8,454,977	8,463,494	8,613,858	9,292,743
Municipal Equipment Replacement Fund	1,665,315	1,714,065	1,714,065	1,766,491	1,766,382
Capital Equipment Replacement Fund	576,797	2,166,439	2,864,740	2,178,332	2,264,495
Insurance and Risk Fund	7,587,243	8,011,149	8,011,149	7,590,821	9,108,765
Facility Repair and Replacement Fund	1,922,391	1,873,500	1,914,821	1,481,914	1,401,000
Police Pension Fund	2,443,888	2,482,108	2,482,108	2,625,382	2,746,794
Firefighters' Pension Fund	4,245,790	4,415,901	4,415,901	4,568,117	4,747,303
Escrow Deposit Fund	35,595	50,000	50,000	13,818	16,000
Special Service Area Bond Fund	128,630	274,569	274,569	277,534	271,920
Capital Projects Fund	8,348,642	4,094,583	6,565,587	5,195,184	7,021,502
Glen Capital Projects	1,756,371	2,627,500	2,627,500	408,400	2,098,000
Permanent Fund	5,759,932	3,047,395	3,047,395	598,368	2,499,600
Motor Fuel Tax Fund	1,579,000	1,579,600	1,579,600	1,579,600	1,429,600
Debt Service Fund	1,958,800	1,968,926	1,968,926	1,968,926	1,949,362
Total Funds Sources	151,227,775	147,672,068	152,540,428	159,714,473	180,169,623

Department Summary Cont...

	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
	Actual	Original	Revised	Projected	Budget
<i>Expenditures By Department</i>					
Board of Trustees	309,747	330,969	331,684	329,164	335,186
General Government	53,034,806	42,583,898	42,670,919	58,392,552	70,520,397
Village Manager's Office	13,615,549	13,556,094	14,354,993	13,742,333	15,490,108
Administrative Services	5,221,146	6,633,835	7,387,436	6,758,262	7,151,484
Public Works	24,456,615	26,405,263	26,719,333	26,600,135	27,546,804
Police	14,065,341	14,582,295	14,443,662	14,459,389	14,365,452
Fire	18,065,574	18,547,991	18,592,521	18,689,860	19,072,103
Planning and Economic Development	1,236,943	900,596	1,013,190	1,000,172	904,252
Capital Projects and Inspections	21,222,055	24,131,128	27,026,690	19,742,607	24,783,837
<i>Total Expenditures</i>	151,227,775	147,672,068	152,540,428	159,714,473	180,169,623
<i>Full Time Positions by Department</i>					
Board of Trustees	-	-	-	-	-
General Government	-	-	-	-	-
Village Manager's Office	25.00	23.00	27.00	27.00	32.00
Administrative Services	13.00	12.00	12.00	12.00	12.66
Public Works	51.53	51.00	49.00	49.00	49.00
Police	79.00	79.00	76.00	76.00	76.00
Fire	83.00	82.00	82.00	82.00	82.00
Planning and Economic Development	6.00	5.00	5.00	5.00	5.00
Capital Projects and Inspections	20.00	19.00	20.33	20.33	20.33
<i>Total Full Time Positions</i>	277.53	271.00	271.33	271.33	277.00
<i>Part Time Positions by Department</i>					
Board of Trustees	1.00	1.00	0.90	0.90	0.90
General Government	-	-	-	-	-
Village Manager's Office	4.63	4.63	7.15	7.15	7.15
Administrative Services	1.00	1.00	1.00	0.73	0.06
Public Works	1.50	1.50	1.50	1.50	1.50
Police	8.30	8.30	6.20	6.20	6.20
Fire	-	-	-	-	-
Planning and Economic Development	1.00	1.60	0.60	0.60	0.60
Capital Projects	3.10	4.20	4.48	4.48	4.88
<i>Total Part Time Positions</i>	20.53	22.23	21.83	21.55	21.29
<i>Total Full Time Equivalents</i>	298.06	293.23	293.16	292.88	298.29

FY 2013 Budget By Fund, Department and Cost Category

	General Fund	Special Revenue Funds		
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund
Board of Trustees				
<i>Board of Trustees</i>				
Personnel	8,720	-	-	-
Contractual	48,024	-	-	-
Commodities	400	-	-	-
Other Charges	900	-	-	-
Subtotal	58,044	-	-	-
<i>Special Appropriations</i>				
Personnel	26,913	-	-	-
Contractual	250,230	-	-	-
Subtotal	277,143	-	-	-
Board of Trustees Total	335,186			
General Government				
<i>General Government</i>				
Personnel	189,329	-	-	-
Contractual	1,782,043	-	-	-
Commodities	34,950	-	-	-
Other Charges	300,000	-	-	-
Interfund Charges	4,294	-	-	-
Transfer Out	6,948,862	-	-	-
Subtotal	9,259,478	-	-	-
<i>Tax Increment Financing</i>				
Contractual	-	-	-	18,952,127
Other Charges	-	-	-	37,562,250
Transfer Out	-	-	-	281,580
Subtotal	-	-	-	56,795,957
<i>Permanent Fund</i>				
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
<i>Corporate Purpose Bond Series 2004</i>				
Other Charges	-	-	-	-
Subtotal	-	-	-	-
<i>Escrow Deposits</i>				
Contractual	-	-	-	-
Subtotal	-	-	-	-
General Government Total	9,259,478	-	-	56,795,957

FY 2013 Budget By Fund, Department and Cost Category

	Internal Service Funds		Capital Project Funds	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
Board of Trustees				
<i>Board of Trustees</i>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
<i>Special Appropriations</i>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Subtotal	-	-	-	-
Board of Trustees Total				
<hr/>				
General Government				
<i>General Government</i>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
<i>Tax Increment Financing</i>				
Contractual	-	-	-	-
Other Charges	-	-	-	-
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
<i>Permanent Fund</i>				
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
<i>Corporate Purpose Bond Series 2004</i>				
Other Charges	-	-	-	-
Subtotal	-	-	-	-
<i>Escrow Deposits</i>				
Contractual	-	-	-	-
Subtotal	-	-	-	-
General Government Total				
<hr/>				

FY 2013 Budget By Fund, Department and Cost Category

Capital Project Funds		Debt Funds	Trust and Agency Funds			
Village Permanent Fund	Motor Fuel Tax Fund	CPBS04 Debt Fund	Police Pension	Fire Fighters' Pension	Escrow Deposit Fund	SSA Bond Fund
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,499,600	-	-	-	-	-	-
<i>2,499,600</i>	-	-	-	-	-	-
-	-	1,949,362	-	-	-	-
-	-	<i>1,949,362</i>	-	-	-	-
-	-	-	-	-	16,000	-
-	-	-	-	-	<i>16,000</i>	-
<i>2,499,600</i>	-	<i>1,949,362</i>	-	-	<i>16,000</i>	-

FY 2013 Budget By Fund, Department and Cost Category

	General Fund	Special Revenue Funds		
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund
Village Manager's Office				
Administration				
Personnel	726,032	-	-	63,711
Contractual	30,674	-	-	-
Commodities	-	-	-	-
Other Charges	6,350	-	-	-
Subtotal	763,056	-	-	63,711
Communications				
Personnel	137,127	-	-	-
Contractual	106,158	-	-	-
Commodities	2,410	-	-	-
Other Charges	1,900	-	-	-
Subtotal	247,595	-	-	-
Human Resources Administration				
Personnel	246,491	-	-	-
Contractual	24,053	-	-	-
Other Charges	62,000	-	-	-
Interfund Charges	800,000	-	-	-
Subtotal	1,132,544	-	-	-
Employee Benefits				
Personnel	-	-	-	-
Contractual	-	-	-	-
Subtotal	-	-	-	-
Risk Management				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
Legal				
Personnel	2,862	-	-	-
Contractual	395,790	-	-	79,000
Subtotal	398,651	-	-	79,000
Joint Dispatch				
Personnel	3,000,103	-	-	-
Contractual	116,172	-	-	-
Commodities	16,111	-	-	-
Other Charges	29,910	-	-	-
Interfund Charges	62,952	-	-	-
Subtotal	3,225,248	-	-	-

FY 2013 Budget By Fund, Department and Cost Category

Enterprise Funds					Internal Service Funds	
Glenview Water Fund	Glenview Sewer Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacment Fund
-	-	-	19,209	-	-	-
12,000	12,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12,000	12,000	-	19,209	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,900	2,475	50,000	-	-	-	-
9,900	2,475	50,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

FY 2013 Budget By Fund, Department and Cost Category

	Internal Service Funds		Capital Project Funds	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
Village Manager's Office				
Administration				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Communications				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Human Resources Administration				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Employee Benefits				
Personnel	249,915	-	-	-
Contractual	5,957,249	-	-	-
Subtotal	6,207,164	-	-	-
Risk Management				
Personnel	165,622	-	-	-
Contractual	1,603,978	-	-	-
Other Charges	2,000	-	-	-
Transfer Out	1,000,000	-	-	-
Subtotal	2,771,601	-	-	-
Legal				
Personnel	-	-	-	-
Contractual	130,000	-	-	-
Subtotal	130,000	-	-	-
Joint Dispatch				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-

FY 2013 Budget By Fund, Department and Cost Category

	General Fund	Special Revenue Funds		
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund
Public Safety Support Services				
Personnel	356,674	-	-	-
Contractual	4,830	-	-	-
Commodities	1,950	-	-	-
Other Charges	2,500	-	-	-
Subtotal	365,954	-	-	-
Village Manager's Office Total				
	6,133,048	-	-	142,711
Administrative Services				
Administration				
Personnel	281,101	-	-	-
Contractual	2,065	-	-	-
Other Charges	3,400	-	-	-
Subtotal	286,566	-	-	-
GIS and CADD				
Personnel	98,887	-	-	-
Contractual	171,749	-	-	7,448
Other Charges	200	-	-	-
Subtotal	270,836	-	-	7,448
Information Technology				
Contractual	1,541,483	-	-	47,368
Commodities	106,372	-	-	-
Other Charges	30,325	-	-	-
Interfund Charges	202,087	-	-	-
Subtotal	1,880,267	-	-	47,368
Finance				
Personnel	383,710	-	-	46,448
Contractual	751,060	-	-	24,060
Other Charges	7,350	-	-	-
Subtotal	1,142,120	-	-	70,508
Capital Replacement				
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
Resolution Center				
Personnel	312,935	-	-	-
Contractual	-	-	-	-
Other Charges	2,095	-	-	-
Subtotal	315,030	-	-	-
Administrative Services Total	3,894,819	-	-	125,324

FY 2013 Budget By Fund, Department and Cost Category

Enterprise Funds					Internal Service Funds	
Glenview Water Fund	Glenview Sewer Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacment Fund
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
21,900	14,475	50,000	19,209	-	-	-
33,347	-	16,674	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
33,347	-	16,674	-	-	-	-
11,634	-	5,817	-	-	-	-
6,302	1,146	2,865	-	-	-	-
-	-	-	-	-	-	-
17,936	1,146	8,682	-	-	-	-
152,895	6,518	18,411	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15,664	915	6,922	1,829	-	-	-
168,559	7,433	25,333	1,829	-	-	-
32,346	-	16,173	-	-	-	-
28,458	3,702	9,254	7,403	-	-	-
-	-	-	-	-	-	-
60,804	3,702	25,427	7,403	-	-	-
-	-	-	-	-	-	153,593
-	-	-	-	-	-	2,110,902
-	-	-	-	-	-	2,264,495
151,453	-	116,218	-	-	-	-
132,900	-	88,000	-	-	-	-
-	-	-	-	-	-	-
284,353	-	204,218	-	-	-	-
565,000	12,281	280,333	9,232	-	-	2,264,495

FY 2013 Budget By Fund, Department and Cost Category

	Internal Service Funds		Capital Project Funds	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
Public Safety Support Services				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Village Manager's Office Total				
	9,108,765	-	-	-
Administrative Services				
Administration				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
GIS and CADD				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Information Technology				
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Finance				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Capital Replacement				
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
Resolution Center				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Administrative Services Total	-	-	-	-

FY 2013 Budget By Fund, Department and Cost Category

	General Fund	Special Revenue Funds		
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund
<i>Public Works</i>				
<i>Administration</i>				
Personnel	3,129,640	-	-	-
Contractual	118,772	-	-	-
Commodities	31,745	-	-	-
Other Charges	12,000	-	-	-
Interfund Charges	812,678	-	-	-
Transfer Out	-	-	-	-
<i>Subtotal</i>	<i>4,104,835</i>	-	-	-
<i>Streets and Forestry Division</i>				
Personnel	-	-	-	106,533
Contractual	2,423,938	-	-	619,003
Commodities	928,860	-	-	11,379
Capital Outlay	343,250	-	-	4,799
<i>Subtotal</i>	<i>3,696,048</i>	-	-	<i>741,714</i>
<i>Water and Sewer Division</i>				
Contractual	-	-	-	-
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
<i>Subtotal</i>	-	-	-	-
<i>MERF</i>				
<i>MERF</i>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
<i>Subtotal</i>	-	-	-	-
<i>Public Works Total</i>	<i>7,800,883</i>	-	-	<i>741,714</i>
<i>POLICE</i>				
<i>Police</i>				
Personnel	9,149,095	-	-	-
Contractual	157,605	-	-	-
Commodities	128,030	-	-	-
Other Charges	1,678,912	-	-	-
Capital Outlay	-	27,961	-	-
Interfund Charges	477,055	-	-	-
<i>Subtotal</i>	<i>11,590,697</i>	<i>27,961</i>	-	-

FY 2013 Budget By Fund, Department and Cost Category

Enterprise Funds					Internal Service Funds	
Glenview Water Fund	Glenview Sewer Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacment Fund
1,600,938	305,734	637,746	61,439	-	-	-
98,674	1,500	58,224	10,000	-	-	-
19,901	500	-	1,000	-	-	-
59,509	38,543	657,026	-	-	-	-
520,824	118,253	152,457	15,499	-	-	-
-	-	139,042	765,920	-	-	-
2,299,845	464,530	1,644,495	853,858	-	-	-
-	-	-	-	-	-	-
-	-	-	-	215,851	-	-
-	-	-	-	22,908	-	-
-	-	-	-	4,000	-	-
-	-	-	-	242,759	-	-
3,942,281	40,301	6,077,403	980,082	-	-	-
519,808	27,646	140,815	1,000	-	-	-
3,000	-	-	-	-	-	-
4,465,089	67,947	6,218,218	981,082	-	-	-
-	-	-	-	-	434,034	-
-	-	-	-	-	378,000	-
-	-	-	-	-	921,067	-
-	-	-	-	-	5,755	-
-	-	-	-	-	27,527	-
-	-	-	-	-	1,766,382	-
6,764,934	532,477	7,862,714	1,834,940	242,759	1,766,382	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

FY 2013 Budget By Fund, Department and Cost Category

	General Fund	Special Revenue Funds		
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund
Police Pension				
Personnel	-	-	-	-
Contractual	-	-	-	-
Subtotal	-	-	-	-
Police Total	11,590,697	27,961	-	-
FIRE				
Administration				
Personnel	1,515,788	-	-	-
Contractual	91,160	-	27,860	-
Commodities	127,382	-	57,140	-
Other Charges	3,086,614	-	-	-
Interfund Charges	580,652	-	-	-
Subtotal	5,401,596	-	85,000	-
Emergency Medical Services				
Personnel	2,319,048	-	-	-
Contractual	7,500	-	-	-
Commodities	29,251	-	-	-
Other Charges	11,760	-	-	-
Interfund Charges	136,682	-	-	-
Subtotal	2,504,241	-	-	-
Suppression				
Personnel	6,079,940	-	-	-
Contractual	15,628	-	-	-
Commodities	74,939	-	-	-
Other Charges	26,775	-	-	-
Interfund Charges	136,682	-	-	-
Subtotal	6,333,964	-	-	-
Firefighter's Pension				
Personnel	-	-	-	-
Contractual	-	-	-	-
Subtotal	-	-	-	-
Fire Total	14,239,801	-	85,000	-
Planning and Economic Development				
Administration				
Personnel	215,161	-	-	-
Contractual	3,120	-	-	-
Commodities	2,300	-	-	-
Other Charges	4,500	-	-	-
Subtotal	225,081	-	-	-

FY 2013 Budget By Fund, Department and Cost Category

	Internal Service Funds		Capital Project Funds	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
Police Pension				
Personnel	-	-	-	-
Contractual	-	-	-	-
Subtotal	-	-	-	-
Police Total				
	-	-	-	-
FIRE				
Administration				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Emergency Medical Services				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Suppression				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Firefighter's Pension				
Personnel	-	-	-	-
Contractual	-	-	-	-
Subtotal	-	-	-	-
Fire Total				
	-	-	-	-
Development				
Administration				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-

FY 2013 Budget By Fund, Department and Cost Category

Capital Project Funds		Debt Funds	Trust and Agency Funds			
Village Permanent Fund	Motor Fuel Tax Fund	CPBS04 Debt Fund	Police Pension	Fire Fighters' Pension	Escrow Deposit Fund	SSA Bond Fund
-	-	-	2,668,467	-	-	-
-	-	-	78,327	-	-	-
-	-	-	2,746,794	-	-	-
-	-	-	2,746,794	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	4,593,896	-	-
-	-	-	-	153,407	-	-
-	-	-	-	4,747,303	-	-
-	-	-	-	4,747,303	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

FY 2013 Budget By Fund, Department and Cost Category

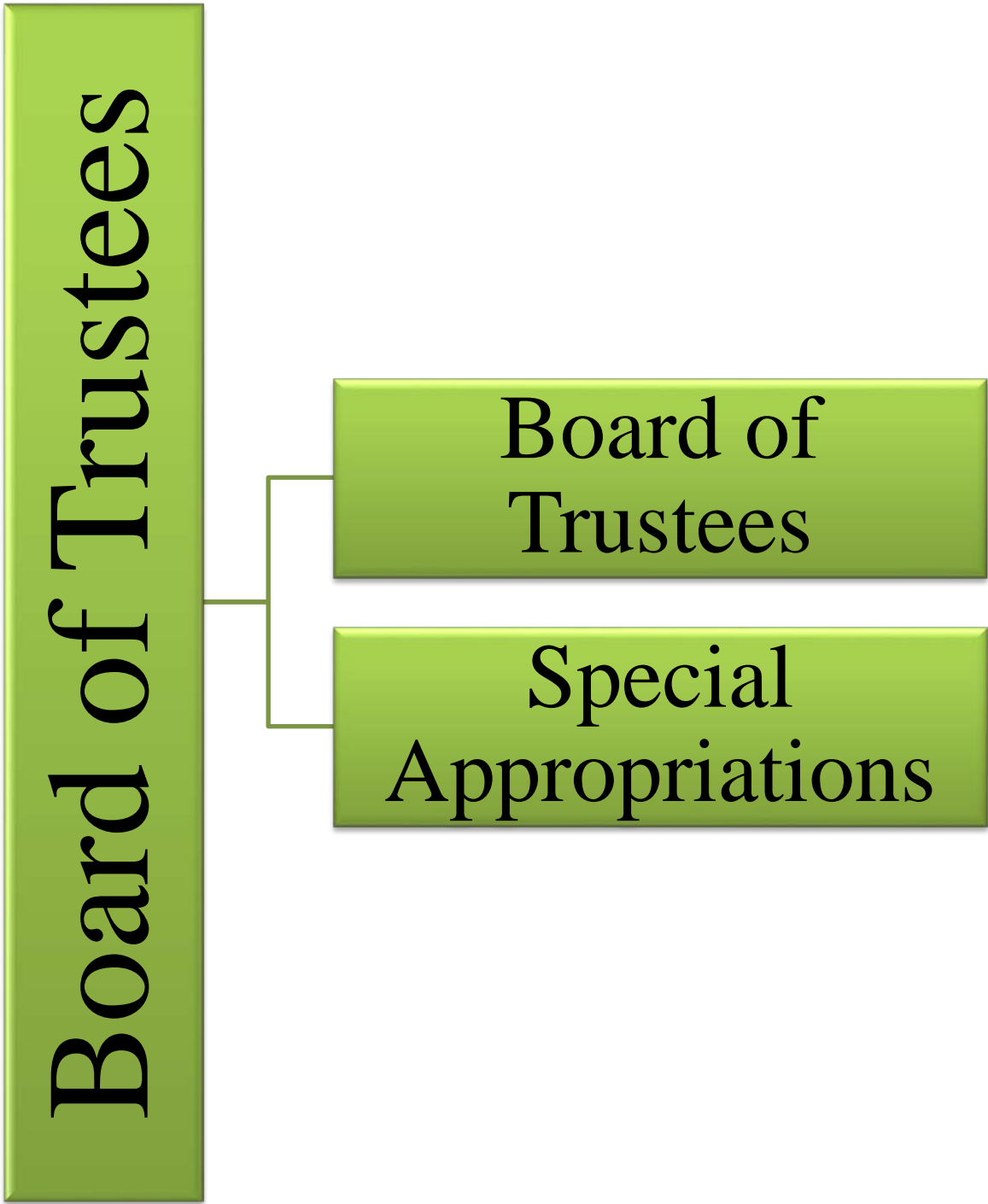
	General Fund	Special Revenue Funds		
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund
Planning				
Personnel	403,858	-	-	-
Contractual	80,575	-	-	-
Other Charges	22,985	-	-	-
Subtotal	507,418	-	-	-
Economic Development				
Personnel	91,573	-	-	-
Contractual	79,530	-	-	-
Other Charges	650	-	-	-
Subtotal	171,753	-	-	-
Planning and Econ Dev Total	904,252	-	-	-
Capital Projects				
Administration				
Personnel	571,194	-	-	187,985
Contractual	45,533	-	-	85,043
Commodities	9,553	-	-	3,823
Other Charges	5,950	-	-	2,550
Interfund Charges	23,596	-	-	9,516
Subtotal	655,825	-	-	288,915
Facilities				
Personnel	293,041	-	-	-
Contractual	587,752	-	-	5,670
Commodities	221,450	-	-	126,500
Other Charges	3,200	-	-	-
Capital Outlay	-	-	-	-
Interfund Charges	11,966	-	-	-
Subtotal	1,117,409	-	-	132,170
Inspectional Services				
Personnel	1,389,580	-	-	-
Contractual	288,255	-	-	-
Commodities	5,258	-	-	-
Other Charges	8,510	-	-	-
Interfund Charges	33,347	-	-	-
Subtotal	1,724,950	-	-	-
Capital Improvements Program				
Personnel	-	-	-	-
Other Charges	-	-	-	-
Capital Projects	-	-	-	-
Subtotal	-	-	-	-
Special Service Areas				
Other Charges	-	-	-	-
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
Capital Projects Total	3,498,184	-	-	421,085
Fund Total	57,656,348	27,961	85,000	58,226,791

FY 2013 Budget By Fund, Department and Cost Category

Enterprise Funds					Internal Service Funds	
Glenview Water Fund	Glenview Sewer Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacment Fund
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
71,259	33,865	15,017	-	-	-	-
31,000	4,500	605	355	56,194	-	-
261,000	2,250	30,000	15,000	43,880	-	-
-	-	-	-	-	-	-
258,000	-	-	-	-	-	-
63,450	16,450	-	2,350	-	-	-
684,709	57,065	45,622	17,705	100,074	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
156,450	73,118	29,533	-	-	-	-
322,000	253,000	288,655	-	-	-	-
2,499,589	3,379,140	735,886	-	-	-	-
2,978,039	3,705,258	1,054,074	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,662,748	3,762,323	1,099,696	17,705	100,074	-	-
11,014,582	4,321,556	9,292,743	1,881,085	342,833	1,766,382	2,264,495

FY 2013 Budget By Fund, Department and Cost Category

	Internal Service Funds		Capital Project Funds	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
Planning				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Economic Development				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Planning and Econ Dev Total	-	-	-	-
Capital Projects				
Administration				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Facilities				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	1,401,000	-	-
Interfund Charges	-	-	-	-
Subtotal	-	1,401,000	-	-
Inspectional Services				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Capital Improvements Program				
Personnel	-	-	-	-
Other Charges	-	-	24,557	-
Capital Projects	-	-	6,996,945	2,098,000
Subtotal	-	-	7,021,502	2,098,000
Special Service Areas				
Other Charges	-	-	-	-
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
Capital Projects Total	-	1,401,000	7,021,502	2,098,000
Fund Total	9,108,765	1,401,000	7,021,502	2,098,000



Village Board of Trustees Department Summary

Board of Trustees and Special Appropriations

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	37,678	39,050	39,050	39,054	35,632
Contractual	271,418	290,619	291,334	288,410	298,254
Commodities	182	400	400	800	400
Other Charges	469	900	900	900	900
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	309,747	330,969	331,684	329,164	335,186
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	309,747	330,969	331,684	329,164	335,186
Funding Sources					
Corporate Fund	309,747	330,969	331,684	329,164	335,186
Total Funds Sources	309,747	330,969	331,684	329,164	335,186
<u>Personnel Budget by Division</u>					
Full Time Positions					
Board of Trustees	-	-	-	-	-
Special Appropriations	-	-	-	-	-
Total Full Time	-	-	-	-	-
Part Time Positions					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
Special Appropriations	-	-	-	-	-
Total Part Time	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalents	1.00	1.00	1.00	1.00	1.00
Division					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
Special Appropriations	-	-	-	-	-
Total FTE's	1.00	1.00	1.00	1.00	1.00

Board of Trustees

The Village of Glenview operates a form of municipal government that includes a Village President and six Trustees all of which are elected at large. The President functions as the Chief Elected Officer of the Village; presides over all meetings of the 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. Regular meetings of the Board of Trustees are normally held on the 1st and 3rd Tuesday of the month.

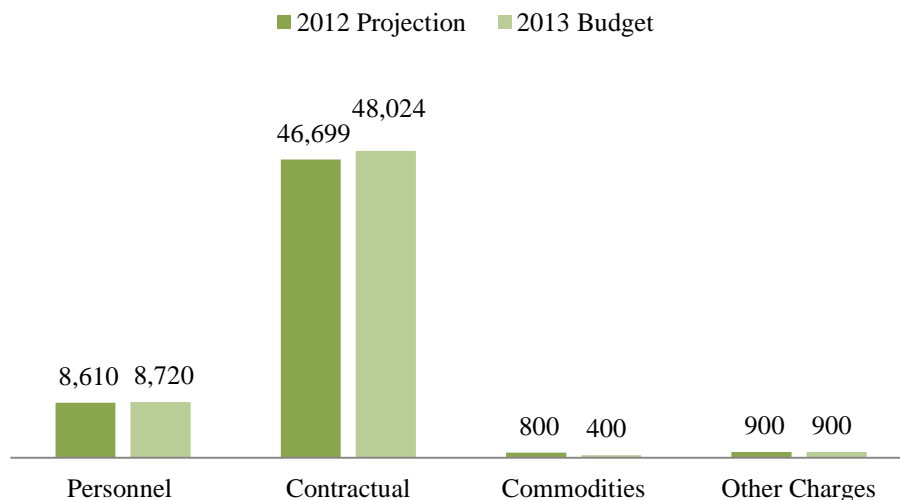
The Board of Trustees is responsible for ensuring the Village, as an organization, has effective and responsive leadership to meet community and organizational needs. The elected representatives establish policies to provide for efficient operations of the municipal government. Accomplishments, initiatives, goals and performance measures are addressed on behalf of the President and Board of Trustees through the Village Manager.

2012 Accomplishments

- Continued to focus upon strong budget and financial management for overall fiscal health and development of a 2013 budget with no property tax increases
- Worked on downtown revitalization by attracting new development, such as a proposed mixed use development with retail on the ground-floor and three levels of high-end rental units above with 138 total units on the south side of the 1800 block of Glenview Road
- Attracted development projects throughout the Village including proposed Glen Gate shopping center at the northeast corner of Waukegan and Golf Roads.
- Fostered increased intergovernmental cooperation and communication through efforts such as municipal partnering, joint purchasing, and other shared service opportunities.

Expenditure Analysis

- There are no significant changes between the 2012 Projections and 2013 Budget.
- The Contractual expenditures include a membership to the Northwest Municipal Conference, and funding for the Recording Secretary.



Board of Trustees

	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
	Actual	Original	Revised	Projected	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	8,979	8,720	8,720	8,610	8,720
Contractual	38,556	45,199	45,914	46,699	48,024
Commodities	182	400	400	800	400
Other Charges	469	900	900	900	900
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	48,187	55,219	55,934	57,009	58,044
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	48,187	55,219	55,934	57,009	58,044
<i>Funding Sources</i>					
Corporate Fund	48,187	55,219	55,934	57,009	58,044
<i>Total Funds Sources</i>	48,187	55,219	55,934	57,009	58,044
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
NA	-	-	-	-	-
<i>Total Full Time</i>	-	-	-	-	-
<i>Part Time Positions</i>					
Board President	0.40	0.40	0.40	0.40	0.40
Trustees	0.60	0.60	0.60	0.60	0.60
<i>Total Part Time</i>	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time Equivalent</i>	1.00	1.00	1.00	1.00	1.00

Special Appropriations

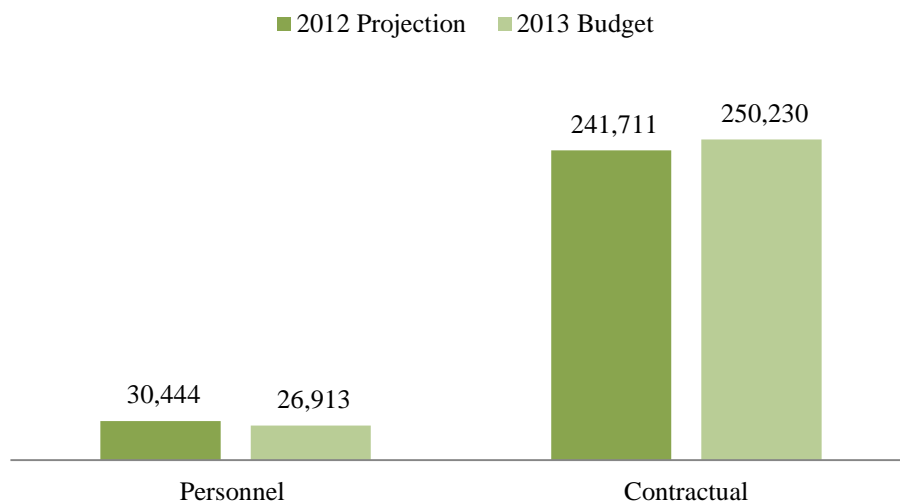
On an annual basis, the Village Board considers funding for special projects or services provided by outside agencies that are valued by the Glenview community. These programs are usually temporary, with funds to be spent within a designated period of time. Special Appropriations also includes funding for overtime required for special events such as the Chamber of Commerce Holiday Parade, Annual Street Sale and the 4th of July Parade. There are two organizations that make annual requests to the Village Board for funding; Youth Services of Glenview and North Shore Senior Center.

Youth Services is a non-profit agency located in the Village of Glenview. Youth Services provides service to young people and is “devoted to the mental health, character development and physical well-being of children and families in our communities.”

The Village of Glenview contracts with North Shore Senior Center to have a Coordinator on sight Monday – Friday at various locations throughout the Village. The Senior Service Coordinator assists seniors in locating the services they need.

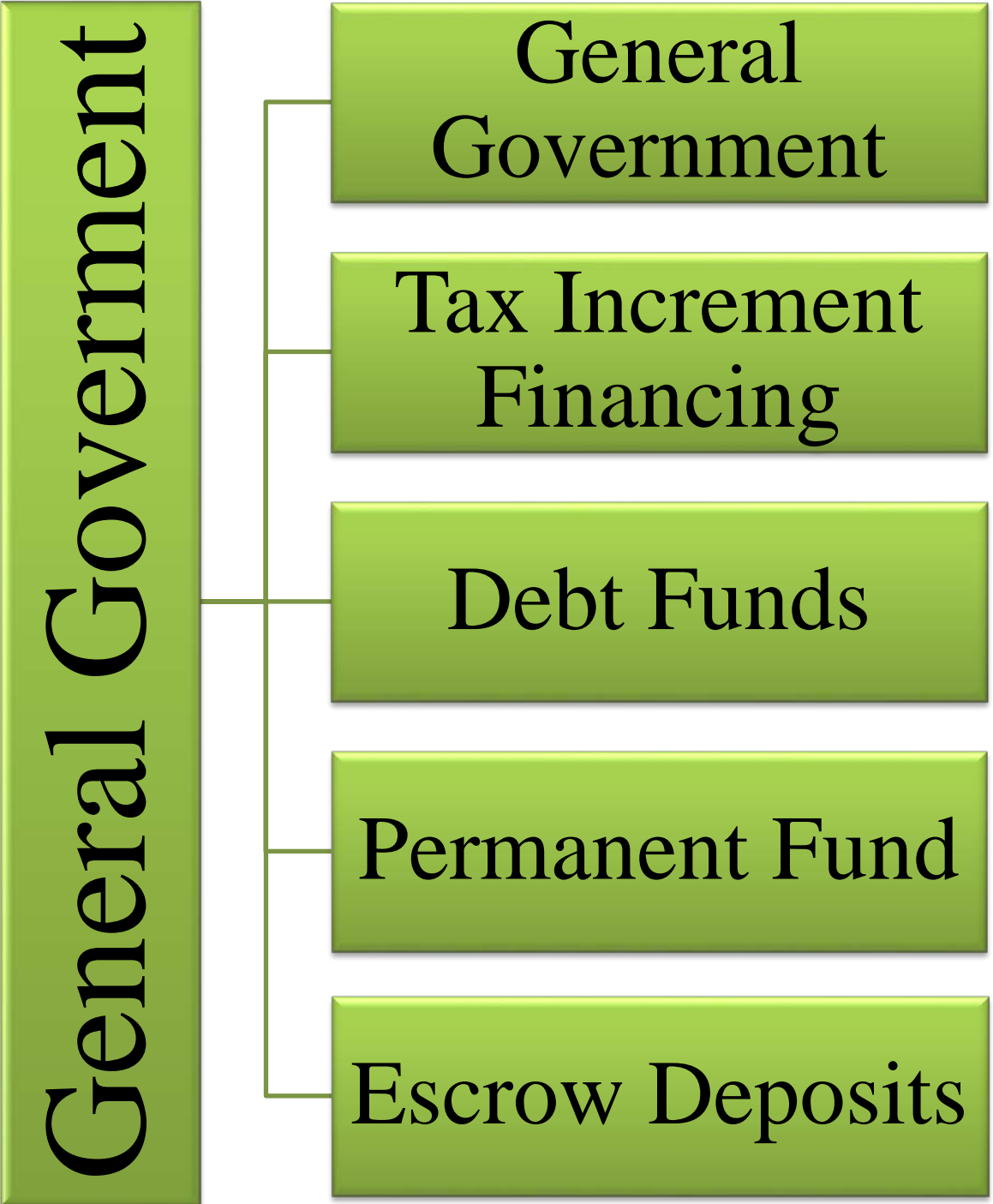
Expenditure Analysis

- The Youth Services appropriation in 2012 was \$110K, the 2013 appropriation remains at the 2012 level of \$110K.
- The Senior Services appropriation includes funding for a Senior Services Coordinator, Angel Fund and housing grants. The 2012 appropriation was \$132,920; the 2013 appropriation is \$137,230.
- Personnel expenditures include funding for Police, Fire and Public Works overtime to provide assistance at special events, including the 4th of July parade and Annual Street Sale.



Special Appropriations

<i>Budgeted Expenditures</i>	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Operating Expenditures</i>					
Personnel	28,698	30,330	30,330	30,444	26,913
Contractual	232,862	245,420	245,420	241,711	250,230
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	261,560	275,750	275,750	272,155	277,143
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	261,560	275,750	275,750	272,155	277,143
<i>Funding Sources</i>					
Corporate Fund	261,560	275,750	275,750	272,155	277,143
<i>Total Funds Sources</i>	261,560	275,750	275,750	272,155	277,143



General Government Department Summary

General Government, Tax Increment Financing, Permanent Fund, CPBS 2004 Debt, and Escrow Deposit

<i>Budgeted Expenditures</i>	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Operating Expenditures</i>					
Personnel	679,851	315,145	-	(70,000)	189,329
Contractual	16,833,013	17,938,009	17,938,009	18,703,390	20,734,170
Commodities	33,419	93,150	93,150	31,000	34,950
Other Charges	26,388,712	16,882,072	16,685,860	33,733,187	39,811,612
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	43,934,995	35,228,376	34,717,019	52,397,577	60,770,061
<i>Other Expenditures</i>					
Interfund Charges	11,394	5,117	5,117	2,382	4,294
Capital Projects	-	-	-	-	-
Transfer Out	9,088,417	7,350,405	7,948,783	5,992,593	9,746,042
<i>Total Other Expenditures</i>	9,099,811	7,355,522	7,953,900	5,994,975	9,750,336
<i>Total Expenditures</i>	53,034,806	42,583,898	42,670,919	58,392,552	70,520,397
<i>Funding Sources</i>					
Corporate Fund	6,150,626	6,648,980	6,748,001	6,508,804	9,259,478
Special Tax Allocation Fund	39,129,853	30,868,597	30,856,597	49,302,637	56,795,957
Escrow Deposit Fund	35,595	50,000	50,000	13,818	16,000
Permanent Fund	5,759,932	3,047,395	3,047,395	598,368	2,499,600
Debt Service Fund	1,958,800	1,968,926	1,968,926	1,968,926	1,949,362
<i>Total Funds Sources</i>	53,034,805	42,583,898	42,670,919	58,392,552	70,520,397

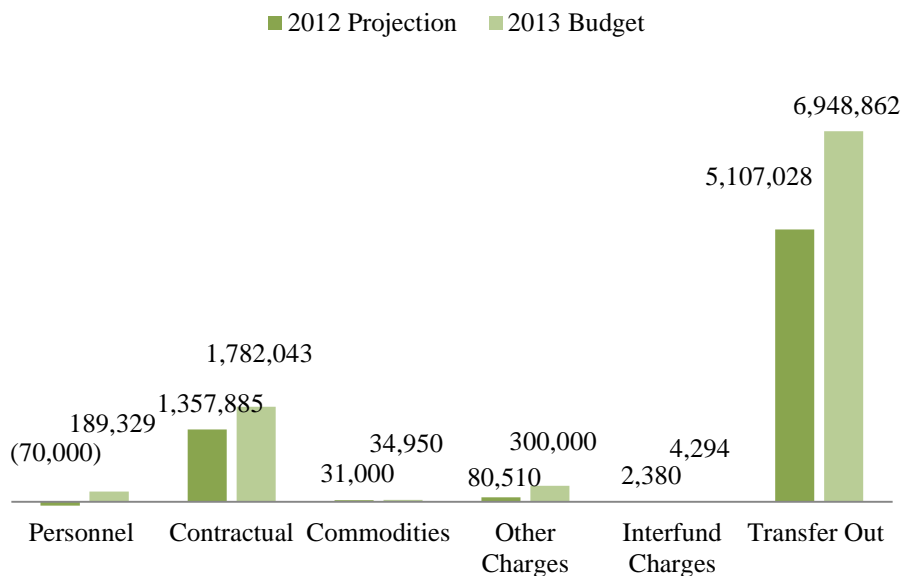
General Government

The purpose of General Government is to account for general expenses such as transfers from the Corporate Fund to other funds, including the Capital Projects Fund and Debt Fund. The department also accounts for commodities used by staff located in Village Hall, such as office supplies and postage.

The 2013 General Government department summary includes functions that do not formally fall under a traditional operating department. These General Government functions include activities in the Corporate Fund, Tax Increment Financing, Permanent Fund, Corporate Purpose Bond Debt and Escrow Deposits.

Expenditure Analysis (Corporate Fund Only)

- Personnel expenditures in 2012 are negative for two reasons: 1) vacation and sick buyback programs are budgeted in General Government and then transferred to the department budgets mid-year; 2) salary expenses related to worker’s compensation are moved to the Insurance and Risk Fund at year-end. The 2013 personnel expenditures take into account the buyback programs and the credit for worker’s compensation, which is why it is less than that of previous years.
- Contractual expenditures include funding for economic development agreements and other professional services. The 2013 Budget includes \$15K for a Business Improvement District at the Chestnut/Waukegan intersection.
- Transfers Out increased between the 2012 Projection and 2013 Budget as a result of the increasing the Transfer to Capital Projects from \$2.8M in 2012 and \$5.0M in 2013. There was also a Transfer to CERF in 2012 for \$248,378 for capital equipment purchases needed to provide Joint Dispatch services to the villages of Niles and Morton Grove.



General Government - Corporate Fund

Budgeted Expenditures	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Operating Expenditures</i>					
Personnel	679,851	315,145	-	(70,000)	189,329
Contractual	1,295,363	1,659,841	1,659,841	1,357,885	1,782,043
Commodities	33,419	93,150	93,150	31,000	34,950
Other Charges	142,937	107,301	(76,911)	80,510	300,000
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	2,151,570	2,175,437	1,676,080	1,399,395	2,306,322
<i>Other Expenditures</i>					
Interfund Charges	2,052	5,117	5,117	2,380	4,294
Capital Projects	-	-	-	-	-
Transfer Out	3,997,004	4,468,426	5,066,804	5,107,028	6,948,862
Total Other Expenditures	3,999,056	4,473,543	5,071,921	5,109,408	6,953,156
Total Expenditures	6,150,626	6,648,980	6,748,001	6,508,804	9,259,478
<i>Funding Sources</i>					
Corporate Fund	6,150,626	6,648,980	6,748,001	6,508,804	9,259,478
Total Funds Sources	6,150,626	6,648,980	6,748,001	6,508,804	9,259,478

- * The FY 2012 Revised Personnel amount is zero because vacation and sick buy back are budgeted in the General Government budget and then the actuals are expensed in the correct department budget
- * The FY 2012 Projected personnel expenditures are (70,000) due to the anticipated workers compensation adjustment to the Insurance and Risk Fund.

Tax Increment Financing

The Tax Increment Financing (TIF) Contractual expenses include the distribution of Make-Whole Payments to other core jurisdictions such as School Districts 34 and 225, the Glenview Park District and the Glenview Public Library. The Other Charges are related to the bond principal, interest expenses, debt service expenses, and incentive fees. The Transfer Out is the transfer to the Corporate Fund for the maintenance of main stem roads in The Glen. Per the Tax Increment Financing Management and Retirement Plan the main stem roads in The Glen are to be funded by the TIF until they are resurfaced, at which time they will be turned over to the Corporate Fund for future maintenance.

<i>Budgeted Expenditures</i>	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	-	-	-	-	-
Contractual	15,537,650	16,278,168	16,278,168	17,345,505	18,952,127
Commodities	-	-	-	-	-
Other Charges	23,306,584	14,317,050	14,305,050	31,683,751	37,562,250
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	38,844,234	30,595,218	30,583,218	49,029,256	56,514,377
<i>Other Expenditures</i>					
Interfund Charges	9,342	-	-	2	-
Transfer Out	276,277	273,379	273,379	273,379	281,580
<i>Total Other Expenditures</i>	285,619	273,379	273,379	273,381	281,580
<i>Total Expenditures</i>	39,129,853	30,868,597	30,856,597	49,302,637	56,795,957
<i>Funding Sources</i>					
Special Tax Allocation Fund	39,129,853	30,868,597	30,856,597	49,302,637	56,795,957
<i>Total Funds Sources</i>	39,129,853	30,868,597	30,856,597	49,302,637	56,795,957

Permanent Fund

The Village 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 village-wide improvements outside of the TIF District. The fund is allowed to provide short-term liquidity for TIF District expenses. Twenty percent of all land sales in the TIF District are dedicated revenue to the Permanent Fund. The Transfer Out of the Permanent Fund is to fund the Storm Water and Sewer Task Force in the Capital Projects and Sanitary Sewer Funds.

<i>Budgeted Expenditures</i>	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
	Actual	Original	Revised	Projected	Budget
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	980,391	488,795	488,795	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	980,391	488,795	488,795	-	-
<i>Other Expenditures</i>					
Transfer Out	4,779,541	2,558,600	2,558,600	598,368	2,499,600
<i>Total Other Expenditures</i>	4,779,541	2,558,600	2,558,600	598,368	2,499,600
<i>Total Expenditures</i>	5,759,932	3,047,395	3,047,395	598,368	2,499,600
<i>Funding Sources</i>					
Village Permanent Fund	5,759,932	3,047,395	3,047,395	598,368	2,499,600
<i>Total Funds Sources</i>	5,759,932	3,047,395	3,047,395	598,368	2,499,600

Corporate Purpose Bond Series 2004 Fund

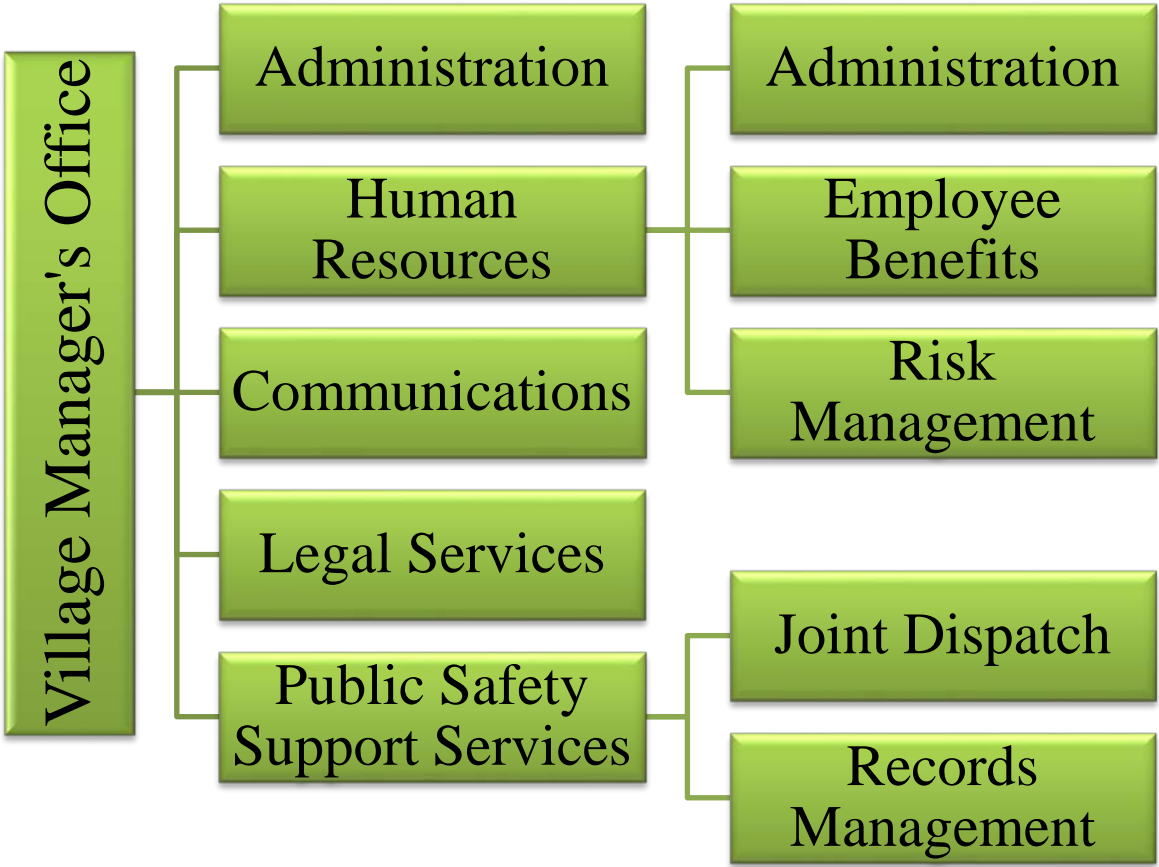
There is one outstanding Corporate Fund debt issue, the Corporate Purpose Bond Series (CPBS) 2004B which was issued to provide resources for the construction of the police headquarters. The Corporate Fund Transfer Out to the CPBS 2004 Bond Fund where it is recorded as revenue. The CPBS 2004 Bond Fund then makes the principal payments. The Corporate related Debt Service Fund has budgeted expenditures of \$1,949,362 in 2013.

<i>Budgeted Expenditures</i>	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	1,958,800	1,968,926	1,968,926	1,968,926	1,949,362
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,958,800	1,968,926	1,968,926	1,968,926	1,949,362
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	1,958,800	1,968,926	1,968,926	1,968,926	1,949,362
Debt Service Fund	1,958,800	1,968,926	1,968,926	1,968,926	1,949,362
<i>Total Funds Sources</i>	1,958,800	1,968,926	1,968,926	1,968,926	1,949,362

Escrow Deposits Fund

The Escrow Deposit Fund is used to account for deposits held by the Village from contractors. The deposits are invested by the Village and the income derived is transferred to the Corporate 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.

	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
<i>Budgeted Expenditures</i>	Actual	Original	Revised	Projected	Budget
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	-	-	-	-	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	35,595	50,000	50,000	13,818	16,000
<i>Total Other Expenditures</i>	35,595	50,000	50,000	13,818	16,000
<i>Total Expenditures</i>	35,595	50,000	50,000	13,818	16,000
<i>Funding Sources</i>					
Escrow Deposit Fund	35,595	50,000	50,000	13,818	16,000
<i>Total Funds Sources</i>	35,595	50,000	50,000	13,818	16,000



Village Manager's Department Summary

Administration, Communications, Human Resources, Legal, and Public Safety Support Services

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	4,071,523	3,891,807	4,197,840	4,215,532	4,967,745
Contractual	8,293,399	8,415,609	8,891,254	8,246,382	8,534,279
Commodities	26,144	27,959	31,159	28,590	20,471
Other Charges	73,136	85,930	99,950	117,039	104,660
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	12,464,201	12,421,304	13,220,204	12,607,543	13,627,156
<i>Other Expenditures</i>					
Interfund Charges	1,151,348	1,134,790	1,134,790	1,134,790	862,952
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	1,000,000
Total Other Expenditures	1,151,348	1,134,790	1,134,790	1,134,790	1,862,952
Total Expenditures	13,615,549	13,556,094	14,354,993	13,742,333	15,490,108
<i>Funding Sources</i>					
Corporate Fund	5,862,728	5,373,614	6,160,513	5,921,012	6,133,048
Special Tax Allocation Fund	55,073	45,000	57,000	121,817	142,711
Glenview Water Fund	28,251	31,800	31,800	28,000	21,900
Glenview Sanitary Fund	16,063	16,950	16,950	16,950	14,475
Wholesale Water Fund	18,870	19,332	19,332	18,733	19,209
North Maine Water & Sewer Fund	47,321	58,250	58,250	45,000	50,000
Insurance and Risk Fund	7,587,243	8,011,149	8,011,149	7,590,821	9,108,765
Total Funds Sources	13,615,549	13,556,094	14,354,993	13,742,333	15,490,108
<u>Personnel Budget by Division</u>					
<i>Full Time Positions</i>					
Administration	4.00	4.00	5.00	5.00	5.00
Communications	-	-	-	-	-
Human Resources Administration	1.40	1.40	1.40	1.40	1.40
Risk Management	0.60	0.60	0.60	0.60	0.60
Joint Dispatch	17.00	15.00	18.00	18.00	23.00
Records Management	2.00	2.00	2.00	2.00	2.00
Total Full Time	25.00	23.00	27.00	27.00	32.00
<i>Part Time Positions</i>					
Administration	-	-	-	-	-
Communications	1.53	1.53	1.65	1.65	1.65
Human Resources Administration	0.42	0.42	0.42	0.42	0.42
Risk Management	0.18	0.18	0.18	0.18	0.18
Joint Dispatch	2.50	2.50	2.50	2.50	2.50
Records Management	-	-	2.40	2.40	2.40
Total Part Time	4.63	4.63	7.15	7.15	7.15
Total Full Time Equivalents	29.63	27.63	34.15	34.15	39.15

Village Manager's Office

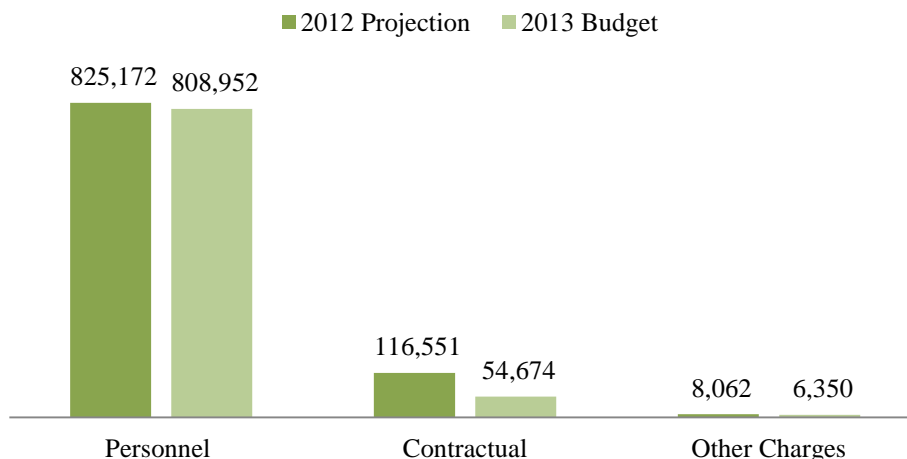
The Village Manager is the Chief Administrative Officer of the Village of Glenview and is responsible for implementing policies established by the Village Board. All departments are under the administrative authority of the Village Manager. The Village Manager's Office oversees the day to day operations functions performed include: special events permitting, website management, Freedom of Information Act request processing, coordination and development of Village Board packets, and customer service for residents with questions regarding Village service issues.

2012 Accomplishments

- Responded to tragic July 4, 2012 train derailment and viaduct collapse on Shermer Road. Negotiated Memorandum of Understanding for bridge replacement with Union Pacific, Illinois Department of Transportation, and Northbrook. Established financial assistance program for Glenview businesses that will be directly affected by the extended closure of Shermer Road.
- Led Northwest Municipal Conference negotiation team regarding ComEd emergency responsiveness, established a Joint Operations Center with other communities to coordinate ComEd's response and participated in a comprehensive review of ComEd's annual reporting process.
- Implemented a municipal electric aggregation program after successful passage of the referendum on November 6, 2012. Joined the Lakeshore Power Alliance consortium with the Villages of Wilmette, Kenilworth and Northfield.
- Participated in a Community Advisory Group process to improve Willow Road through Northfield resulting in the preferred alternative of a 4-lane roadway and median.

Expenditure Analysis

- Personnel expenditures decreased due to two temporary positions no longer being budgeted. The two positions were an Intern and a temporary special project support position.
- It is common for contractual expenditure projections to be higher than the next year budget. This results from budget transfers being made to fund special projects throughout the year. The 2013 budget includes funding for a state and federal lobbyist and professional service contracts.



Village Manager's Office

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	840,279	651,588	691,826	825,172	808,952
Contractual	249,134	112,051	119,516	116,551	54,674
Commodities	1,334	-	-	-	-
Other Charges	6,209	6,350	6,350	8,062	6,350
Capital Outlay					
Total Operating Expenditures	1,096,957	769,989	817,692	949,785	869,976
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	1,096,957	769,989	817,692	949,785	869,976
Funding Sources					
Corporate Fund	1,054,087	726,658	774,361	849,235	763,056
Special Tax Allocation Fund	-	-	-	57,817	63,711
Glenview Water Fund	12,000	12,000	12,000	12,000	12,000
Glenview Sanitary Fund	12,000	12,000	12,000	12,000	12,000
Wholesale Water Fund	18,870	19,332	19,332	18,733	19,209
Total Funds Sources	1,096,957	769,989	817,692	949,785	869,976
Full Time Positions					
Village Manager	1.00	1.00	1.00	1.00	1.00
Deputy Village Manager	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	-	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Total Full Time	4.00	4.00	5.00	5.00	5.00
Part Time Positions					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	4.00	4.00	5.00	5.00	5.00

Communications

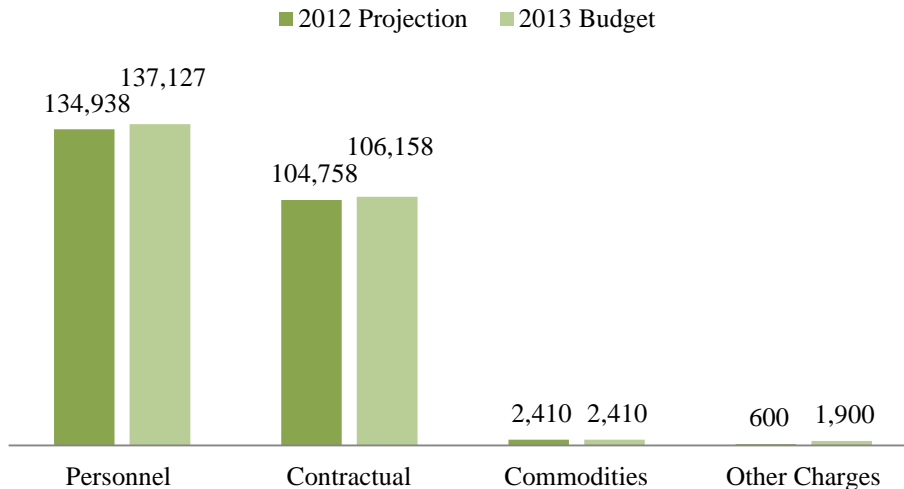
The Communications Division is responsible for managing press releases, the Village Newsletter and Glenview TV (GVTV). The Village Newsletter is mailed to all residents on a quarterly basis and highlights community events, capital projects, service delivery options and other news. Glenview TV staff and volunteers produce an average of ten hours of original programming every week, including four live Village meetings a month. Glenview TV also provides coverage of special events such as Summer Concerts, 4th of July Parade and the annual summer festivals. The volunteers of GVTV dedicate over 4,000 hours of their time annually.

2012 Accomplishments

- Implemented a new and comprehensive format for weekly E-Glenview newsletter.
- GVTV created original programming that included “Off the Shelf,” a series on local authors, and “Talk of the Village,” an interview series with local community leaders.
- Received Hometown Media Award for Documentary Profile for GVTV program, “The Centennial of the Glenview Fire Department: Duty, Pride and Tradition”.
- Received Savvy Award for “Ask the Village” videos in the category “Marketing and Tools – Branding/New Logo/Government Service” from the City-County Communications and Marketing Association.

Expenditure Analysis

- There are no significant differences between the 2012 Projection and the 2013 Budget.



Communications

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	125,257	133,718	133,718	134,938	137,127
Contractual	155,105	104,758	124,258	104,758	106,158
Commodities	2,141	2,410	2,410	2,410	2,410
Other Charges	933	600	600	600	1,900
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	283,436	241,486	260,986	242,706	247,595
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	283,436	241,486	260,986	242,706	247,595
Funding Sources					
Corporate Fund	283,436	241,486	260,986	242,706	247,595
Total Funds Sources	283,436	241,486	260,986	242,706	247,595
Full Time Positions					
NA	-	-	-	-	-
Total Full Time	-	-	-	-	-
Part Time Positions					
Communications Manager	0.625	0.625	0.75	0.75	0.75
Cable TV Technician	0.90	0.90	0.90	0.90	0.90
Total Part Time	1.53	1.53	1.65	1.65	1.65
Total Full Time Equivalent	1.53	1.53	1.65	1.65	1.65

Human Resources Administration

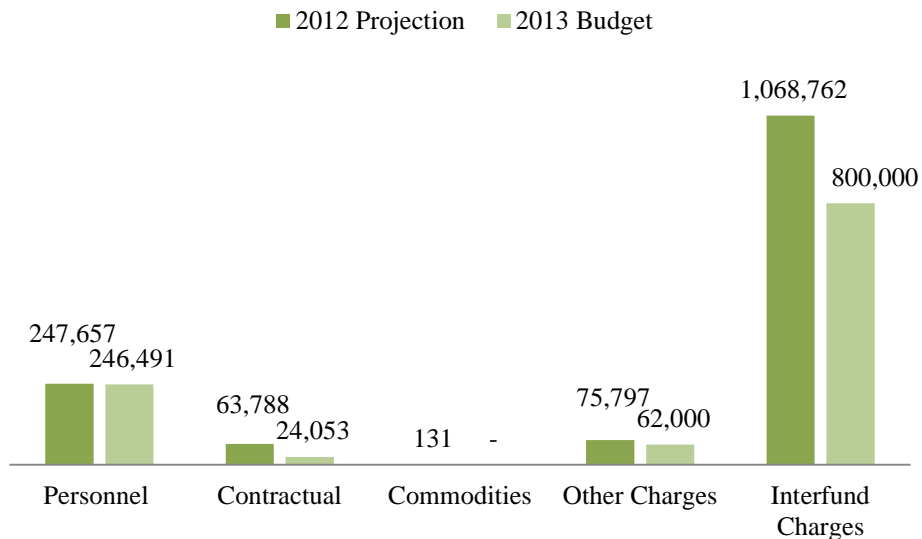
The Human Resources Division includes two subdivisions; Employee Benefits and Risk Management. The administrative arm of the division is responsible for coordinating personnel related activities. Areas of responsibility include employee recruitment and retention, implementation and interpretation of personnel policies, maintenance of personnel records, and labor contract administration and negotiations.

2012 Accomplishments

- Increased safety and legal compliance training by offering Village-wide Harassment & Discrimination Prevention training, an Injury Prevention pilot program through Illinois Bone and Joint, and supervisory training focusing on the Legal Fundamentals of Being a Supervisor.
- Completed the Employee Handbook Update.
- Completed a comprehensive compensation study for all non-union positions.

Expenditure Analysis

- The decrease in Contractual expenditures is caused by the Selections and Promotions process for Fire and Police being completed in 2012 and not budgeted for in 2013.
- The Interfund Charges are from the Insurance and Risk Fund. These charges represent the entire Corporate Fund portion for general liability, workers compensation premiums and claims, and Risk Management operating expenditures. These charges decreased in 2013 due to the anticipated reduction of the liability reserve, resulting from closing a number of older claims.



Human Resource Administration

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	257,834	237,143	239,455	247,657	246,491
Contractual	52,896	47,504	68,881	63,788	24,053
Commodities	55	-	-	131	-
Other Charges	44,109	47,000	60,020	75,797	62,000
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	354,895	331,647	368,356	387,372	332,544
<i>Other Expenditures</i>					
Interfund Charges	1,151,348	1,068,762	1,068,762	1,068,762	800,000
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	1,151,348	1,068,762	1,068,762	1,068,762	800,000
Total Expenditures	1,506,243	1,400,408	1,437,118	1,456,134	1,132,544
Funding Sources					
Corporate Fund	1,506,243	1,400,408	1,437,118	1,456,134	1,132,544
Total Funds Sources	1,506,243	1,400,408	1,437,118	1,456,134	1,132,544
Full Time Positions					
Human Resources Director	0.70	0.70	0.70	0.70	0.70
Human Resources Asst. Director	0.70	0.70	-	-	-
Human Resources Specialist	-	-	0.70	0.70	0.70
Total Full Time	1.40	1.40	1.40	1.40	1.40
Part Time Positions					
Human Resources Assistant	0.42	0.42	0.42	0.42	0.42
Total Part Time	0.42	0.42	0.42	0.42	0.42
Total Full Time Equivalent	1.82	1.82	1.82	1.82	1.82

* The Human Resources Asst. Director position was reclassified to Human Resources Specialist.

Employee Benefits

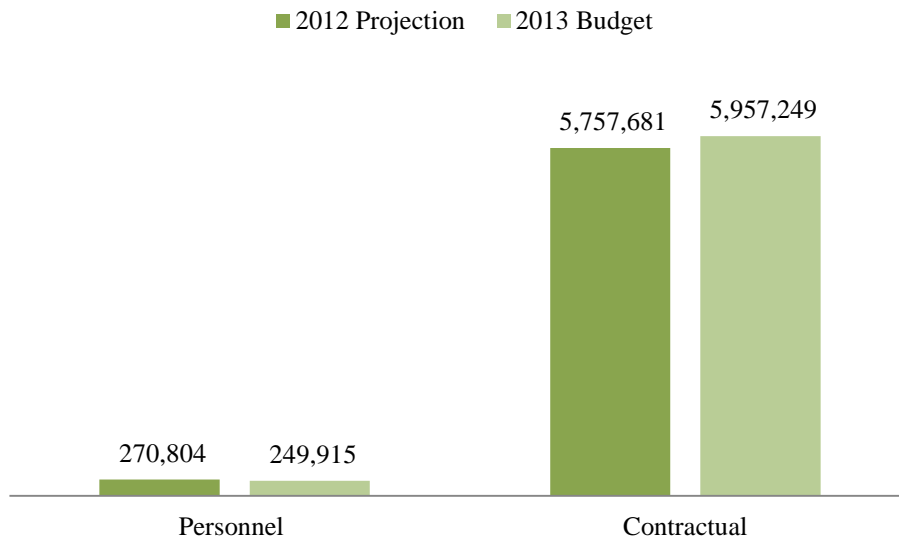
Employee Benefits is a subdivision of Human Resources. This subdivision is responsible for managing costs related to the personnel benefits provided by the village. Such benefits include health, dental and life insurance, and the dental reimbursement and flex spending programs. Employee Benefits also administers the wellness program for employees.

2012 Accomplishments

- Developed a multi-year health insurance cost-containment strategy which included the Dependent Eligibility Audit.
- Re-bid flexible spending account and dental reimbursement third-party administrator agreements to improve customer service for employees, reduce Village contract costs, and increase in-network claim discount opportunities for employees by switching dental insurance networks

Expenditure Analysis

- Personnel expenses are projected to be \$270,804 in 2012 resulting from higher than anticipated participation in the Insurance Opt Out program.
- The Contractual expenditures increased due to an increase in health insurance premiums. Health insurance premiums are projected to be \$5,735,265 in 2012, while the 2013 Budget is \$5,914,771, which is a 3% increase. This is a positive sign considering previous estimates projected health insurance premiums to increase 10% on an annual basis.
- Contractual expenditures also include claim administration for the dental reimbursement program, flex spending and employee assistance.



Employee Benefits

<i>Budgeted Expenditures</i>	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Operating Expenditures</i>					
Personnel	252,002	263,565	263,565	270,804	249,915
Contractual	6,043,196	6,230,460	6,230,460	5,757,681	5,957,249
Commodities	-	-	-	-	-
Other Charges	6,950	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	6,302,149	6,494,025	6,494,025	6,028,485	6,207,164
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	6,302,149	6,494,025	6,494,025	6,028,485	6,207,164
<i>Funding Sources</i>					
Insurance and Risk Fund	6,302,149	6,494,025	6,494,025	6,028,485	6,207,164
<i>Total Funds Sources</i>	6,302,149	6,494,025	6,494,025	6,028,485	6,207,164

Risk Management

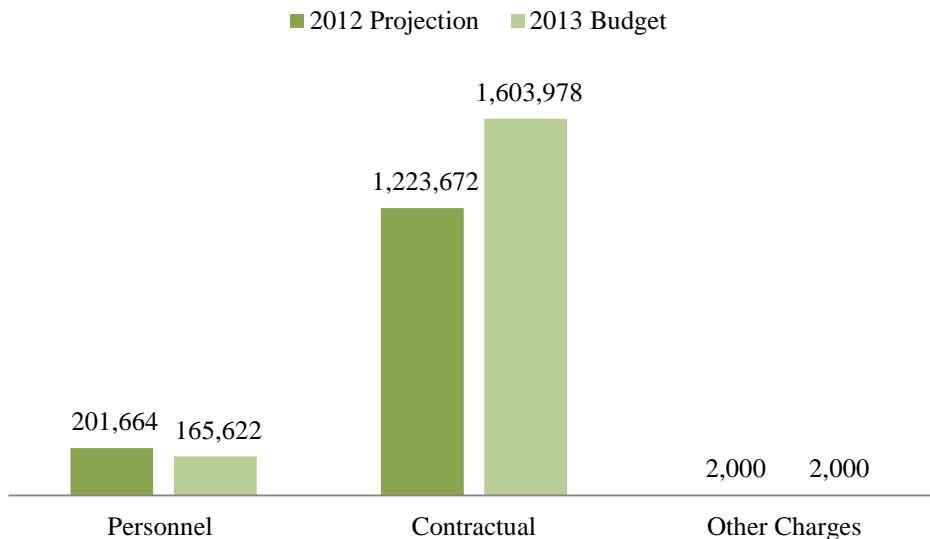
Risk Management is a subdivision of Human Resources. This subdivision is responsible for managing costs related to insurance liabilities. Such costs include insurance premiums, worker's compensation and general liability claims paid, claims liabilities, and third party administrator services. A portion of the three Human Resources staff are charged to this subdivision, as they all work on risk management activities.

2012 Accomplishments

- Continued to mitigate overall claim costs in the Risk Fund by improving our claim intake and investigation processes, aggressively negotiating claim settlements, and expanding employee safety training initiatives.
- Increased safety and legal compliance training by offering Village-wide Harassment & Discrimination Prevention training, an Injury Prevention pilot program through Illinois Bone and Joint, and supervisory training focusing on the Legal Fundamentals of Being a Supervisor

Expenditure Analysis

- Personnel expenditures decreased because the cost of salaries for worker's compensation claims is expected to decrease in 2013.
- Contractual expenditures include insurance premiums and claim expenses. The expenditures for claims is projected to be lower in 2012 based on experience, the 2013 Budget for claims is based on the actuarially determined estimates.
- Other Charges include funding for a village-wide safety program.



Risk Management

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	168,865	300,485	300,485	201,664	165,622
Contractual	995,624	1,074,639	1,070,639	1,223,672	1,603,978
Commodities	-	-	-	-	-
Other Charges	3,549	2,000	6,000	2,000	2,000
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,168,038	1,377,124	1,377,124	1,427,336	1,771,601
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	1,000,000
<i>Total Other Expenditures</i>	-	-	-	-	1,000,000
<i>Total Expenditures</i>	1,168,038	1,377,124	1,377,124	1,427,336	2,771,601
<i>Funding Sources</i>					
Insurance and Risk Fund	1,168,038	1,377,124	1,377,124	1,427,336	2,771,601
<i>Total Funds Sources</i>	1,168,038	1,377,124	1,377,124	1,427,336	2,771,601
<i>Full Time Positions</i>					
Human Resources Director	0.30	0.30	0.30	0.30	0.30
Human Resources Asst. Director	0.30	0.30	-	-	-
Human Resources Specialist	-	-	0.30	0.30	0.30
<i>Total Full Time</i>	0.60	0.60	0.60	0.60	0.60
<i>Part Time Positions</i>					
Human Resources Assistant	0.18	0.18	0.18	0.18	0.18
<i>Total Part Time</i>	0.18	0.18	0.18	0.18	0.18
<i>Total Full Time Equivalent</i>	0.78	0.78	0.78	0.78	0.78

* The Human Resources Asst. Director position was reclassified to Human Resources Specialist.

Legal Services

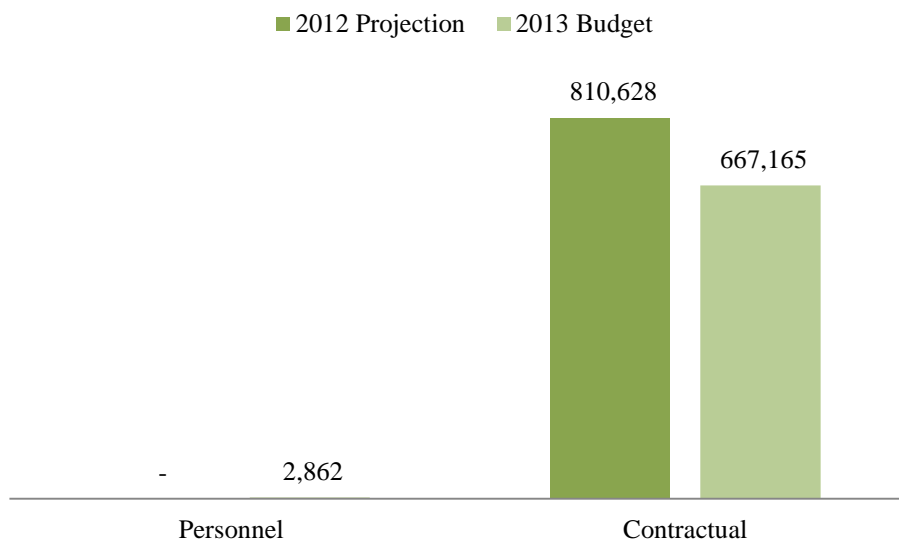
The Village of Glenview hires outside legal firms to represent the Village. The outside agencies are subject matter experts, readily available for use by the Village, and an efficient and effective use of the taxpayer's dollars. The main areas of concentration are labor union negotiations, labor matters, prosecution and general counsel. In 2011 the Village instituted an Administrative Adjudication Program. This program ensures expedient, independent and impartial adjudication of municipal ordinance violations that were previously heard only in the Cook County Circuit Court.

2012 Accomplishments

- Reached settlement with Fields regarding the development of a Jeep/Dodge/Chrysler at the Patriot Marketplace
- Continued processing of North Maine Utilities litigation
- Reviewed and recommended release of Executive Session minutes and destruction of audio tapes

Expenditure Analysis

- Personnel expenditures include overtime for the Police Department for the Administrative Adjudication Program.
- Contractual expenditures decreased between the 2012 projections and the 2013 Budget because there are no labor contract negotiations planned for 2013.



Legal Services

<i>Budgeted Expenditures</i>	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	-	2,260	2,260	-	2,862
Contractual	667,010	747,010	757,247	810,628	667,165
Commodities					
Other Charges					
Capital Outlay					
<i>Total Operating Expenditures</i>	667,010	749,270	759,507	810,628	670,026
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	667,010	749,270	759,507	810,628	670,026
<i>Funding Sources</i>					
Corporate Fund	427,246	481,270	479,507	545,678	398,651
Special Tax Allocation Fund	55,073	45,000	57,000	64,000	79,000
Glenview Water Fund	16,251	19,800	19,800	16,000	9,900
Glenview Sanitary Fund	4,063	4,950	4,950	4,950	2,475
North Maine Water & Sewer Fund	47,321	58,250	58,250	45,000	50,000
Insurance and Risk Fund	117,056	140,000	140,000	135,000	130,000
<i>Total Funds Sources</i>	667,010	749,270	759,507	810,628	670,026

Joint Dispatch

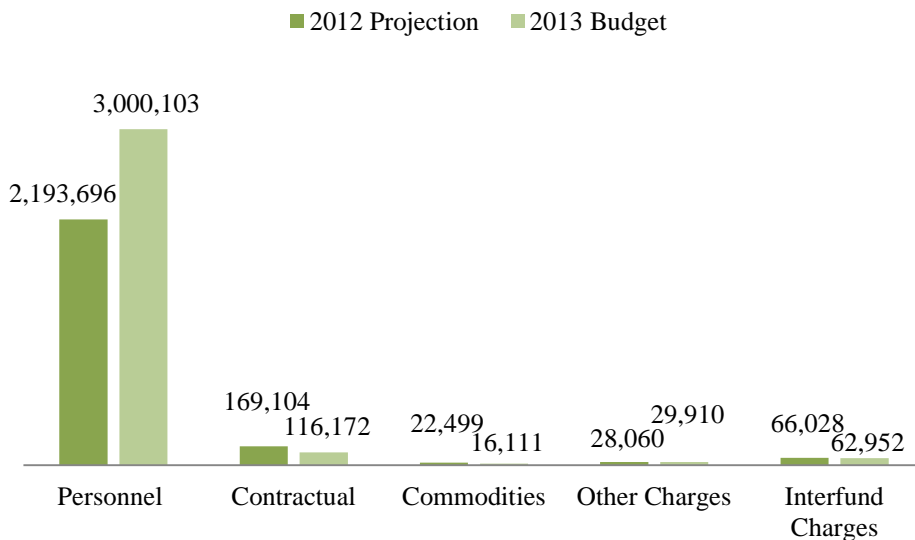
The Village of Glenview provides emergency and non-emergency dispatch services. In 2009, the Village began contracting its services to the Grayslake Police Department and then expanded services in 2010 to also include the Village of Hainesville. In 2012, the Village entered into contracts with the Villages of Niles and Morton Grove to provide dispatch services beginning in 2013.

2012 Accomplishments

- Successfully negotiated police dispatch services for the Villages of Morton Grove and Niles.
- Negotiated Village-wide radio maintenance agreement for portable and mobile radios reducing costs for radio repair.
- Updated communications training program, making the process more transparent and efficient.

Expenditure Analysis

- Personnel expenditures increased between the 2012 Projections and the 2013 Budget because six new Telecommunicator positions were created to provide dispatch services to the Villages of Niles and Morton Grove.
- The Interfund Charges are for reserving funds to replace the Joint Dispatch consoles and phone system when needed.



Joint Dispatch

	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
	Actual	Original	Revised	Projected	Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	2,160,598	2,273,067	2,280,419	2,193,696	3,000,103
Contractual	130,433	98,986	520,054	169,104	116,172
Commodities	21,166	22,499	25,499	22,499	16,111
Other Charges	10,319	27,560	24,560	28,060	29,910
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	2,322,517	2,422,112	2,850,532	2,413,359	3,162,296
<i>Other Expenditures</i>					
Interfund Charges	-	66,028	66,028	66,028	62,952
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	66,028	66,028	66,028	62,952
Total Expenditures	2,322,517	2,488,140	2,916,560	2,479,387	3,225,248
Funding Sources					
Corporate Fund	2,322,517	2,488,140	2,916,560	2,479,387	3,225,248
Total Funds Sources	2,322,517	2,488,140	2,916,560	2,479,387	3,225,248
Full Time Positions					
Director	1.00	1.00	1.00	1.00	1.00
911 Shift Supervisor	2.00	2.00	3.00	3.00	3.00
Telecommunicator I	12.00	10.00	10.00	10.00	10.00
Telecommunicator II	2.00	2.00	4.00	4.00	9.00
Total Full Time	17.00	15.00	18.00	18.00	23.00
Part Time Positions					
Telecommunicator	2.50	2.50	2.50	2.50	2.50
Total Part Time	2.50	2.50	2.50	2.50	2.50
Total Full Time Equivalents	19.50	17.50	20.50	20.50	25.50

* Telecommunicator I was hired pre 10/01/2011, Telecommunicator II was hired post 10/01/2011.

Records Management

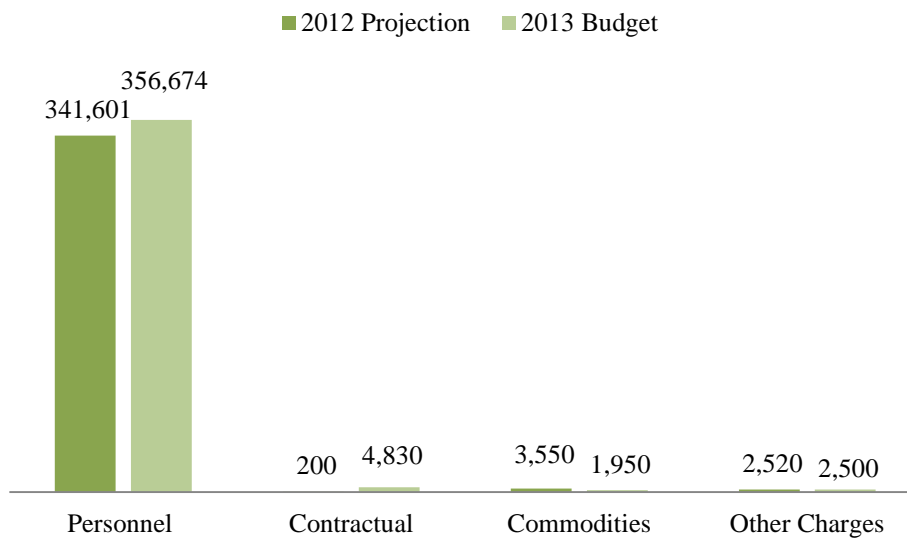
As an administrative hub for the Police Department, the records section manages all case reports, arrest reports, tickets, and court communications. Additionally, the records division answers all non-emergency lines for the Police and Fire departments during normal business hours, and acts the primary point of contact for any citizen visiting the police department either for police business, or to utilize one of the public meeting rooms within the Police facility. Some of the Customer Service Representative's responsibilities are: accepting payments for tickets, licenses, and permits, processing and filing all reports from the Police Department, and completing FOIA requests and criminal background requests from other law enforcement agencies.

2012 Accomplishments

- Successfully transition of commuter parking program to Records from Resolution Center
- Added MUNIS cash drawer to Records, allowing for deposits from collections to be sent straight to the bank

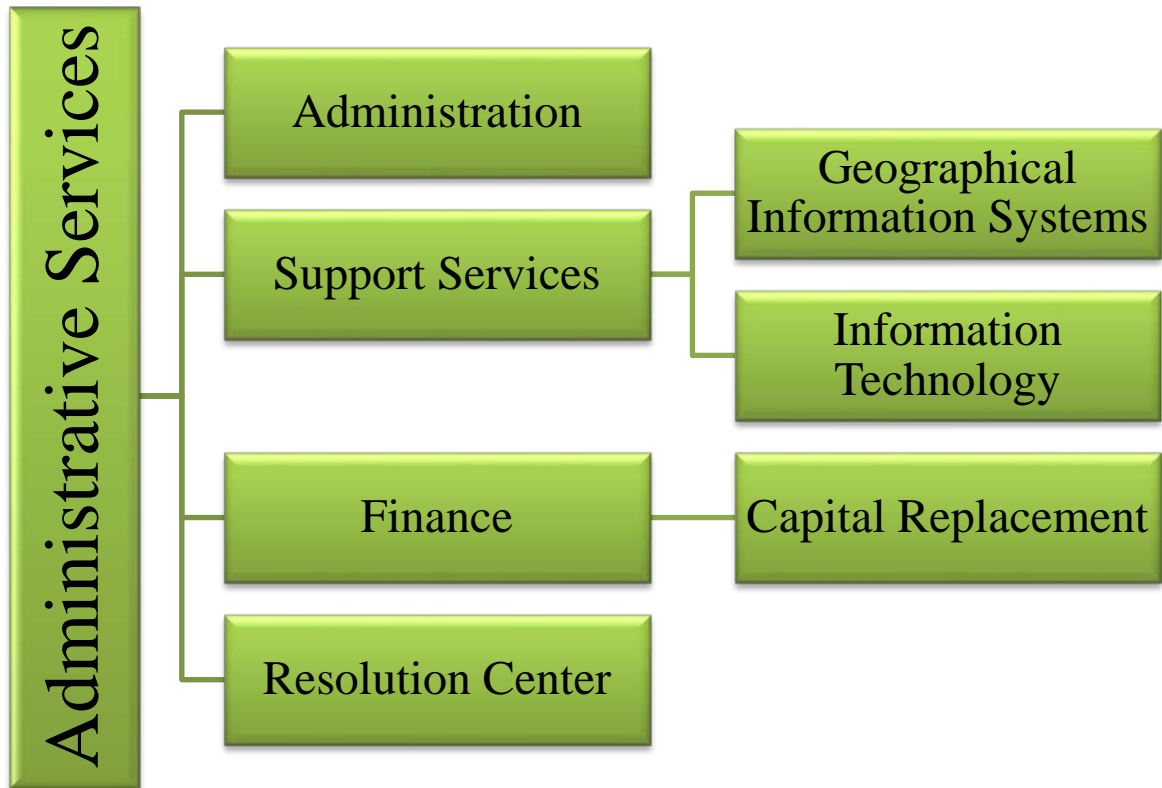
Expenditure Analysis

- There are no significant changes between the 2012 projected and 2013 Budgeted expenditures.



Records Management

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	266,686	29,982	286,113	341,601	356,674
Contractual	-	200	200	200	4,830
Commodities	1,448	3,050	3,250	3,550	1,950
Other Charges	1,066	2,420	2,420	2,520	2,500
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	269,200	35,652	291,983	347,871	365,954
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	269,200	35,652	291,983	347,871	365,954
Funding Sources					
Corporate Fund	269,200	35,652	291,983	347,871	365,954
Total Funds Sources	269,200	35,652	291,983	347,871	365,954
Full Time Positions					
Public Safety Support Services Manager	1.00	1.00	1.00	1.00	1.00
Customer Service Coordinator	1.00	1.00	1.00	1.00	1.00
Total Full Time	2.00	2.00	2.00	2.00	2.00
Part Time Positions					
Total Part Time	-	-	2.40	2.40	2.40
Total Full Time Equivalentents	2.00	2.00	4.40	4.40	4.40



Administrative Services Department Summary

Administration, Geographical Information System, Information Technology, Finance, Capital Replacement, and Resolution Center

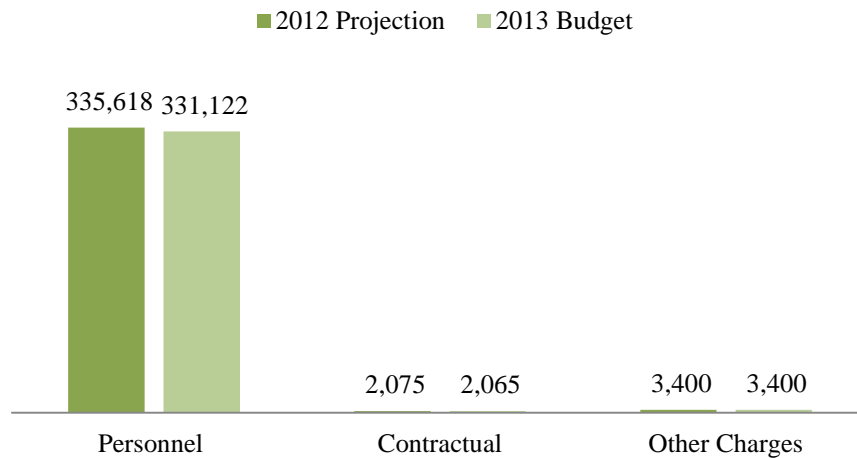
<i>Budgeted Expenditures</i>	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Operating Expenditures</i>					
Personnel	1,406,698	1,372,821	1,392,296	1,476,542	1,506,742
Contractual	2,647,848	2,670,641	2,727,766	2,700,754	3,003,088
Commodities	200,307	347,963	347,963	347,963	259,965
Other Charges	19,163	44,115	22,815	22,815	43,370
Capital Outlay	486,940	1,934,806	2,633,107	1,946,699	2,110,902
<i>Total Operating Expenditures</i>	<u>4,760,955</u>	<u>6,370,346</u>	<u>7,123,947</u>	<u>6,494,773</u>	<u>6,924,067</u>
<i>Other Expenditures</i>					
Interfund Charges	460,191	263,489	263,489	263,489	227,417
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	<u>460,191</u>	<u>263,489</u>	<u>263,489</u>	<u>263,489</u>	<u>227,417</u>
<i>Total Expenditures</i>	<u><u>5,221,146</u></u>	<u><u>6,633,835</u></u>	<u><u>7,387,436</u></u>	<u><u>6,758,262</u></u>	<u><u>7,151,484</u></u>
<i>Funding Sources</i>					
Corporate Fund	3,845,958	3,606,372	3,661,672	3,752,415	3,894,819
Special Tax Allocation Fund	77,852	67,038	67,038	116,131	125,324
Glenview Water Fund	430,469	488,086	488,086	433,640	565,000
Glenview Sanitary Fund	13,188	11,403	11,403	11,403	12,281
Wholesale Water Fund	5,096	9,184	9,184	8,483	9,232
Commuter Parking Fund	1,203	-	-	-	-
North Maine Water & Sewer Fund	264,600	285,313	285,313	257,857	280,333
Municipal Equipment Replacement Fund	5,983	-	-	-	-
Capital Equipment Replacement Fund	576,797	2,166,439	2,864,740	2,178,332	2,264,495
<i>Total Funds Sources</i>	<u>5,221,146</u>	<u>6,633,835</u>	<u>7,387,436</u>	<u>6,758,262</u>	<u>7,151,484</u>
<i>Personnel Budget by Division</i>					
<i>Full Time Positions</i>					
Administration	2.00	2.00	2.00	2.00	2.00
GIS and CADD	1.00	1.00	1.00	1.00	1.00
Finance	3.00	3.00	3.00	3.00	3.00
Resolution Center	7.00	6.00	6.00	6.00	6.66
<i>Total Full Time</i>	<u>13.00</u>	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	<u>12.66</u>
<i>Part Time Positions</i>					
Administration	-	-	-	-	-
GIS and CADD	-	-	-	-	-
Finance	-	-	-	-	-
Resolution Center	1.00	1.00	1.00	0.73	0.06
<i>Total Part Time</i>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.73</u>	<u>0.06</u>
<i>Total Full Time Equivalent</i>	<u><u>14.00</u></u>	<u><u>13.00</u></u>	<u><u>13.00</u></u>	<u><u>12.73</u></u>	<u><u>12.73</u></u>

Administration

The administrative arm of the Administrative Services Department includes two positions; Director and Deputy Director. This office oversees activities of the divisions and provides project management support.

Expenditure Analysis

- Personnel expenditures include two positions, the department Director and Deputy Director.
- Contractual expenditures include dues and memberships, and printing.
- Other Charges includes funding for training.



Administration

	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
	Actual	Original	Revised	Projected	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	317,626	304,709	315,715	335,618	331,122
Contractual	1,177	2,075	2,075	2,075	2,065
Commodities	-	-	-	-	-
Other Charges	3,485	3,400	3,400	3,400	3,400
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	322,288	310,184	321,190	341,093	336,587
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	322,288	310,184	321,190	341,093	336,587
<i>Funding Sources</i>					
Corporate Fund	276,997	263,844	274,850	292,838	286,566
Glenview Water Fund	30,194	30,894	30,894	32,170	33,347
North Maine Water & Sewer Fund	15,097	15,446	15,446	16,085	16,674
<i>Total Funds Sources</i>	322,288	310,184	321,190	341,093	336,587
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time</i>					
Director of Administrative Services	1.00	1.00	1.00	1.00	1.00
Deputy Director of Administrative Services	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	2.00	2.00	2.00	2.00	2.00
<i>Part Time</i>					
NA	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalent</i>	2.00	2.00	2.00	2.00	2.00

Geographic Information Systems (GIS)

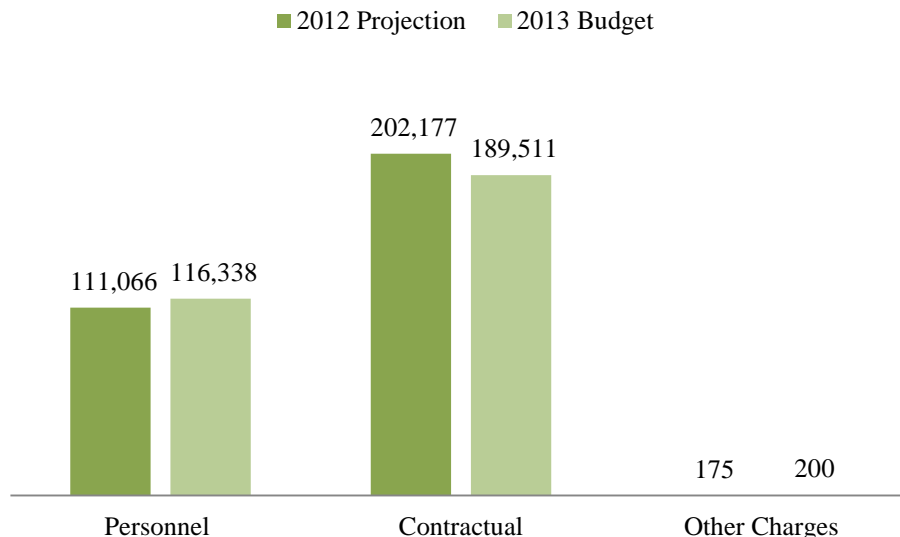
The Village of Glenview is a member of the GIS Consortium which selects a vendor to provide GIS services to its members. The GIS program supports mandated municipal mapping, data maintenance, analysis, and public interactive search and map tools. The GIS program also supports address update for Village public safety dispatching and its contract partners.

2012 Accomplishments

- Built a GIS database of the downtown business district to serve as a gateway for Economic Development staff to quickly pull up information on a property-specific basis.
- Data support and product development related to the Capital Improvement Program plan including analysis, map production, and KML or MapOffice™ map overlay publication.
- Map of drainage in locations across the Village. The map shows the direction of the flow, elevations charts, and contour lines to help with construction projects where residents have concerns about possible flooding.
- Performed spatial analysis on the Village's street address range lines to confirm their placement within the new Cook County precinct boundaries. Also updated the Congressional and Senate Legislative Districts and created a map and overlay in Map Office Advanced to show this data.
- Developed a database of trees infected by the Emerald Ash Borer beetle, and created an annual map showing the spread of this invasive pest.
- Support of reduction in fire districts from 4 to 3 with the goal to achieve the same number of addresses in each and further define multi-family zones.
- Integrated new sign inventory into GIS and created an MOA overlay.

Expenditure Analysis

- Personnel expenditures include funding for a CADD/GIS Technician.
- Contractual expenditures decreased between the 2012 Projections and the 2013 Budget due to updating of maps and as-builts being included in 2012 and not 2013.



Geographic Information Systems (GIS)

	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
	Actual	Original	Revised	Projected	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	149,544	108,582	108,582	111,066	116,338
Contractual	180,285	182,660	182,660	202,177	189,511
Commodities	-	-	-	-	-
Other Charges	350	175	175	175	200
Capital Outlay					
<i>Total Operating Expenditures</i>	330,179	291,417	291,417	313,418	306,048
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	330,179	291,417	291,417	313,418	306,048
<i>Funding Sources</i>					
Corporate Fund	292,331	260,981	260,981	281,676	270,836
Special Tax Allocation Fund	5,806	5,933	5,933	7,000	7,448
Glenview Water Fund	20,903	15,879	15,879	16,038	17,936
Glenview Sanitary Fund	893	913	913	913	1,146
Commuter Parking Fund	89	-	-	-	-
North Maine Water & Sewer Fund	9,710	7,711	7,711	7,791	8,682
Municipal Equipment Replacement Fund	447	-	-	-	-
<i>Total Funds Sources</i>	330,179	291,417	291,417	313,418	306,048
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time</i>					
CADD/GIS Technician	-	-	1.00	1.00	1.00
CADD Coordinator	1.00	1.00	-	-	-
<i>Total Full Time</i>	1.00	1.00	1.00	1.00	1.00
<i>Part Time</i>					
NA	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalent</i>	1.00	1.00	1.00	1.00	1.00

Information Technology

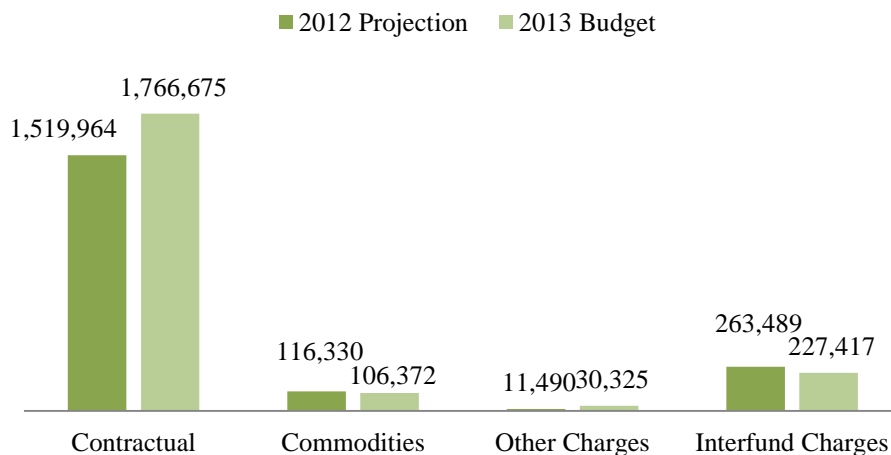
The Information Technology support services are currently provided by an outside contractor. The contractor supports user administration, vendor contract and report creation for the Village's New World public safety software application and the Village enterprise software application "MUNIS".

2012 Accomplishments

- Implemented support for Apple operating system devices for Board of Trustees meeting and workshop streaming video.
- Improved automation of meeting minute's creation and delivery system, and website posting of financial and budget data.
- Enterprise system integration and upgrade efforts have continued to reduce day-to-day efforts to search for data and have enabled routine reporting.
- Migrated cellular phones to a new provider in advance of the Nextel network decommissioning in 2013.

Expenditure Analysis

- Contractual expenditures have increased due to the expansion of dispatch services to two the villages of Niles and Morton Grove.
- Other Charges includes funding for training, specifically for Tyler Technologies, the enterprise management system.
- Interfund Charges includes expenditures for future replacement of information technology equipment. These charges decreased due to several items on the replacement schedule being replaced earlier than anticipated to provide dispatch services to the village of Niles and Morton Grove.



Information Technology

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	1,550,521	1,466,123	1,523,248	1,519,964	1,766,675
Commodities	110,280	116,330	116,330	116,330	106,372
Other Charges	4,584	32,790	11,490	11,490	30,325
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	1,665,384	1,615,243	1,651,068	1,647,784	1,903,372
<i>Other Expenditures</i>					
Interfund Charges	460,191	263,489	263,489	263,489	227,417
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	460,191	263,489	263,489	263,489	227,417
Total Expenditures	2,125,575	1,878,732	1,914,557	1,911,273	2,130,789
Funding Sources					
Corporate Fund	1,965,838	1,699,855	1,735,680	1,765,973	1,880,267
Special Tax Allocation Fund	52,523	37,902	37,902	46,034	47,368
Glenview Water Fund	62,995	95,496	95,496	58,717	168,559
Glenview Sanitary Fund	9,291	6,921	6,921	6,921	7,433
Wholesale Water Fund	2,399	2,045	2,045	2,045	1,829
Commuter Parking Fund	813	-	-	-	-
North Maine Water & Sewer Fund	27,680	36,513	36,513	31,583	25,333
Municipal Equipment Replacement Fund	4,035	-	-	-	-
Total Funds Sources	2,125,575	1,878,732	1,914,557	1,911,273	2,130,789

Finance

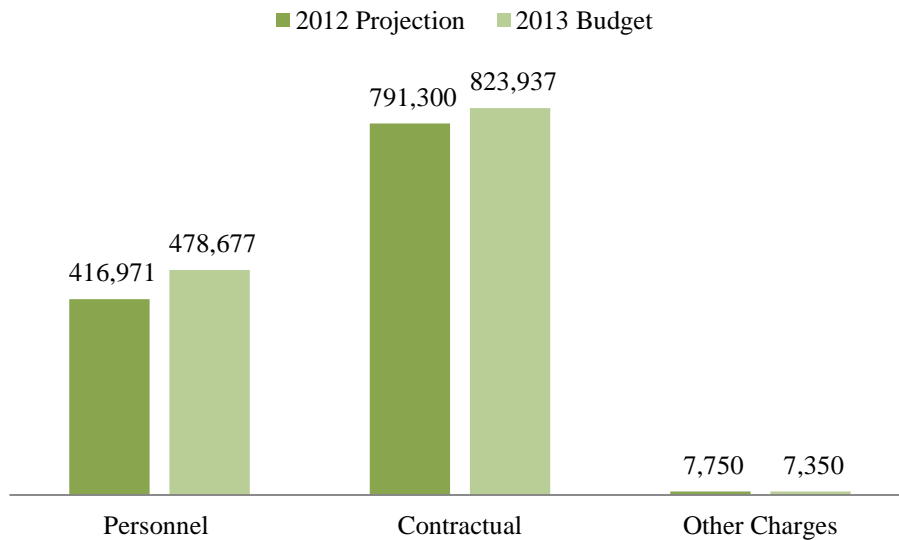
In April 2009, the Finance Division became a hybrid of village and outsourced contractual staff. The division is responsible for all financial reporting and accounting functions for the Village. Areas of responsibility include budget, audit, payroll, purchasing, debt management, accounting and financial reporting. Upon the closure of the fiscal year, the Finance Division is responsible for the coordination of the audit process and preparation of the Comprehensive Annual Financial Report (CAFR). The Finance Division also manages the budget process and develops priorities based on the goals of the Village Board.

2012 Accomplishments

- Established a series of budget and financial policies.
- A financial update to the history and projections of the Tax Increment Finance District (TIF) Proforma was completed that resulted in a refunding of TIF debt to level the debt service payments and a confirmation of the Village's Aaa bond rating by Moody's Investors Services.
- Implemented a bi-weekly pay schedule and the Novatime automated attendance system.
- Supported the Village's Municipal Partnering effort through leading the release of eight Request for Bids and conducting the selection process.
- Completed a revised draft of the Village's Purchasing Policy and Procedures.

Expenditure Analysis

- Personnel expenditures increased in 2013 due to an anticipated staffing reorganization, however the department remains unchanged.
- Contractual expenditures include services for accounting, accounts receivable, accounts payable, financial reporting and other financial support. In 2013 the Financial Services contract will be amended to also include payroll services.



Finance

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	300,089	330,658	336,429	416,971	478,677
Contractual	716,679	785,752	785,752	791,300	823,937
Commodities	-	-	-	-	-
Other Charges	10,745	7,750	7,750	7,750	7,350
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,027,513	1,124,160	1,129,931	1,216,022	1,309,964
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	1,027,513	1,124,160	1,129,931	1,216,022	1,309,964
<i>Funding Sources</i>					
Corporate Fund	938,449	1,020,620	1,026,391	1,065,957	1,142,120
Special Tax Allocation Fund	19,523	23,203	23,203	63,097	70,508
Glenview Water Fund	43,545	49,422	49,422	54,565	60,804
Glenview Sanitary Fund	3,004	3,570	3,570	3,570	3,702
Wholesale Water Fund	2,697	7,139	7,139	6,438	7,403
Commuter Parking Fund	300	-	-	-	-
North Maine Water & Sewer Fund	18,493	20,206	20,206	22,395	25,427
Municipal Equipment Replacement Fund	1,502	-	-	-	-
<i>Total Funds Sources</i>	1,027,513	1,124,160	1,129,931	1,216,022	1,309,964
<i>Personnel Budget by Position</i>					
<i>Full Time</i>					
Administrative Analyst	1.00	1.00	-	-	-
Budget Analyst	-	-	1.00	1.00	1.00
Purchasing Manager	1.00	1.00	1.00	1.00	1.00
Senior Financial Manager	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	3.00	3.00	3.00	3.00	3.00
<i>Part Time</i>					
NA	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalent</i>	3.00	3.00	3.00	3.00	3.00

* The Administrative Analyst position was reclassified to the Budget Analyst position.

Capital Replacement

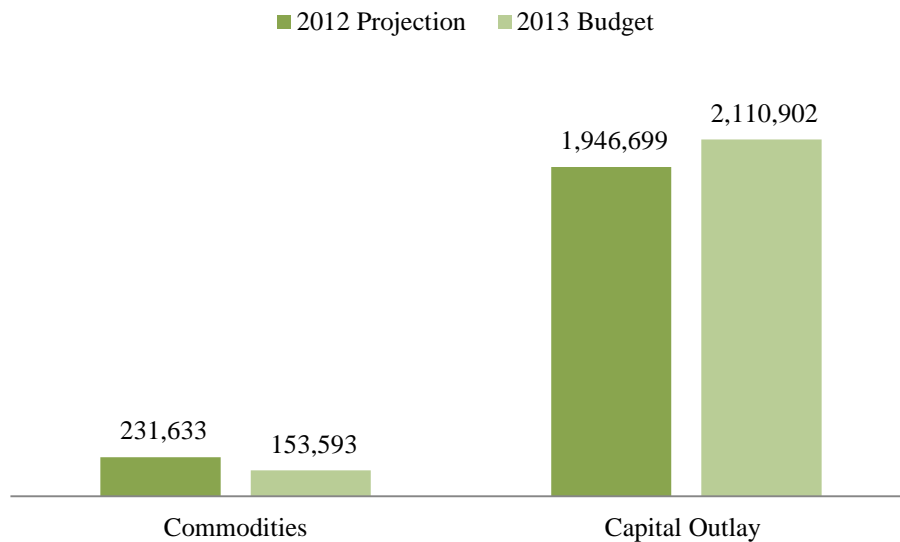
The Capital Equipment Replacement Fund (CERF) is an internal service fund that reserves funds for the future replacement of vehicles, equipment, and information technology. In addition to the management of CERF, staff analyzes the addition and reductions made to capital assets on an annual basis and capitalizes them appropriately as part of the audit process.

2012 Accomplishments

- Reviewed the replacement life cycles for the Police Department vehicles and determined to extend the life cycle from three to four years for squad vehicles.

Expenditure Analysis

- Commodity expenditures include replacement of information technology equipment such as work station components and copiers. Commodity expenditures reduced between the 2012 Projection and the 2013 Budget due to the replacement of the arbitrators and the 911 voice logging system.
- The 2012 Capital Outlay expenditures included eight Public Works heavy duty dump trucks; a Fire ambulance; and six Police squad vehicles. A Fire ladder truck was also purchased in 2012 but the expenditure will not be recognized until 2013, when the vehicle is received by the village. This non-cash expenditure is budgeted in 2013.



Capital Replacement

<i>Budgeted Expenditures</i>	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	89,857	231,633	231,633	231,633	153,593
Other Charges	-	-	-	-	-
Capital Outlay	486,940	1,934,806	2,633,107	1,946,699	2,110,902
<i>Total Operating Expenditures</i>	576,797	2,166,439	2,864,740	2,178,332	2,264,495
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	576,797	2,166,439	2,864,740	2,178,332	2,264,495
<i>Funding Sources</i>					
Capital Equipment Replacement Fund	576,797	2,166,439	2,864,740	2,178,332	2,264,495
<i>Total Funds Sources</i>	576,797	2,166,439	2,864,740	2,178,332	2,264,495

Resolution Center

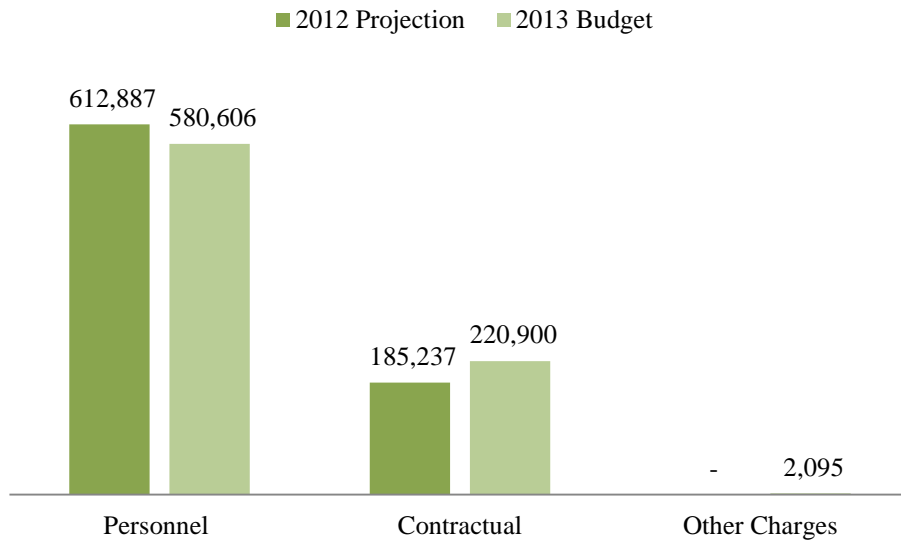
In 2009, the Board of Trustees adopted Administrative Goals, one of which included developing a more convenient and efficient way for citizens to contact the Village for questions and service requests. Staff reorganized administrative, public works, development and finance general service operations to centralize the call taking and response function into one “Resolution Center”.

2012 Accomplishments

- Implemented on-line application and payment for commuter parking permits, on-line application for permits and online submission and tracking of non-emergency requests.
- Review of the utility billing process which resulted in a series of recommendations to improve accuracy.
- Implemented process to receive bank issued checks electronically.

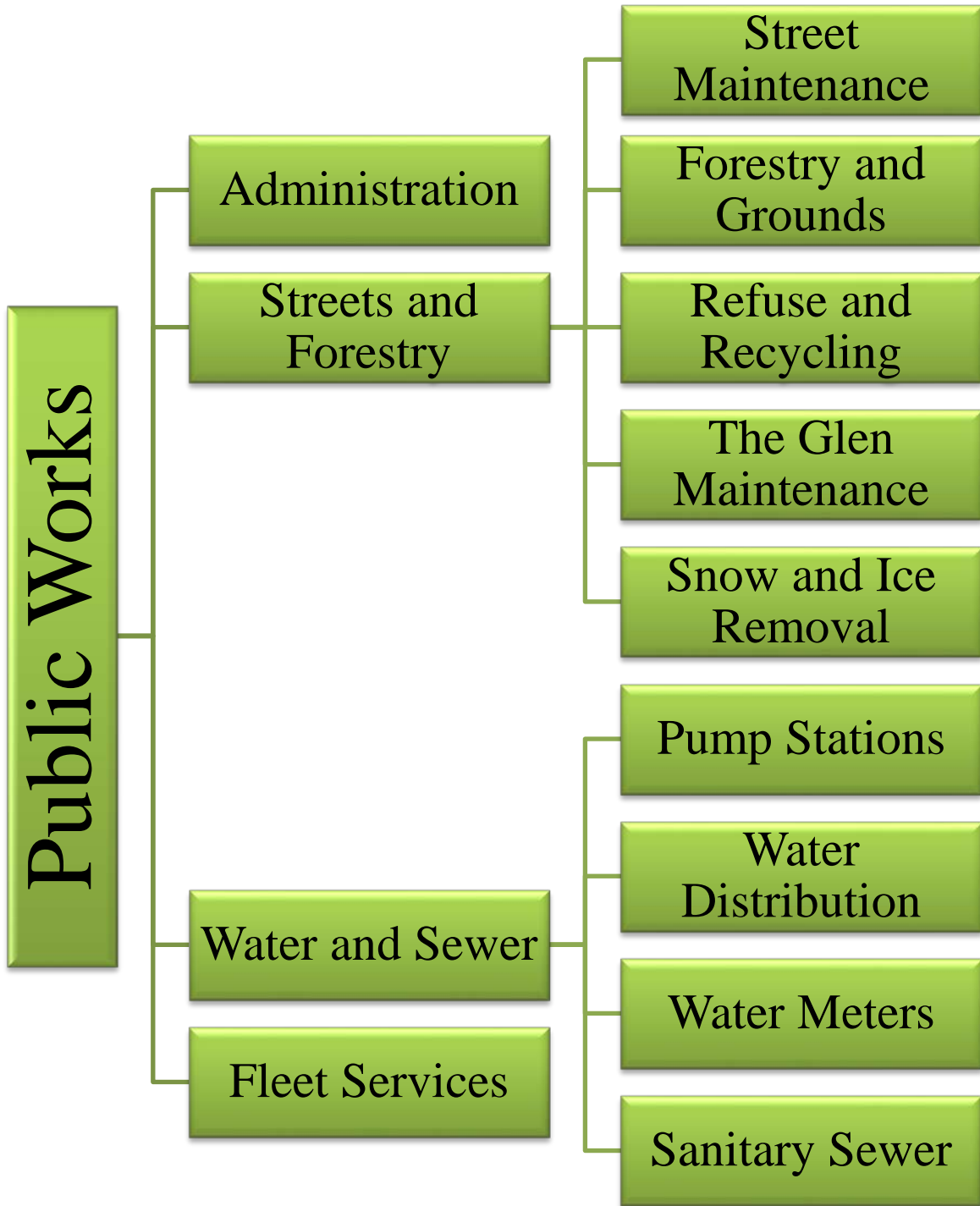
Expenditure Analysis

- Personnel expenditures increased in 2013 due to an anticipated staffing reorganization, however the department remains unchanged.
- Contractual expenditures include utility billing services, postage for utility bills, and meter reading.
- Other Charges includes funding for staff training in areas of Microsoft Office and customer service.



Resolution Center

	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
	Actual	Original	Revised	Projected	Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	639,438	628,873	631,571	612,887	580,606
Contractual	199,185	234,031	234,031	185,237	220,900
Commodities	170	-	-	-	-
Other Charges	-	-	-	-	2,095
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	838,794	862,904	865,602	798,124	803,601
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	838,794	862,904	865,602	798,124	803,601
Funding Sources					
Corporate Fund	372,344	361,072	363,770	345,970	315,030
Glenview Water Fund	272,830	296,395	296,395	272,150	284,353
North Maine Water & Sewer Fund	193,620	205,437	205,437	180,004	204,218
Total Funds Sources	838,794	862,904	865,602	798,124	803,601
<u>Personnel Budget by Position</u>					
Full Time					
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	6.00	5.00	5.00	5.00	5.66
Total Full Time	7.00	6.00	6.00	6.00	6.66
Part Time					
Customer Service Representative	1.00	1.00	1.00	0.73	0.06
Total Part Time	1.00	1.00	1.00	0.73	0.06
Total Full Time Equivalent	8.00	7.00	7.00	6.73	6.73



Public Works Department Summary

Administration, Streets and Forestry, Water and Sewer, and Fleet Services

	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
	Actual	Original	Revised	Projected	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	6,251,597	6,411,172	6,400,416	6,290,082	6,276,063
Contractual	12,842,492	13,797,705	13,994,262	14,112,411	14,964,029
Commodities	2,464,245	2,710,050	2,883,694	2,677,725	2,622,687
Other Charges	308,348	812,511	785,411	879,410	772,833
Capital Outlay	215,789	219,785	216,510	215,651	350,250
<i>Total Operating Expenditures</i>	22,082,471	23,951,223	24,280,293	24,175,280	24,985,862
<i>Other Expenditures</i>					
Interfund Charges	1,591,959	1,552,469	1,537,469	1,523,284	1,655,980
Capital Projects	-	-	-	-	-
Transfer Out	782,185	901,571	901,571	901,571	904,962
<i>Total Other Expenditures</i>	2,374,144	2,454,040	2,439,040	2,424,855	2,560,942
<i>Total Expenditures</i>	24,456,615	26,405,263	26,719,333	26,600,135	27,546,804
<i>Funding Sources</i>					
Corporate Fund	7,883,610	7,654,985	7,859,229	7,451,574	7,800,883
Special Tax Allocation Fund	763,892	846,135	846,135	726,577	741,714
Glenview Water Fund	5,981,802	6,638,102	6,642,395	6,983,470	6,764,934
Glenview Sanitary Fund	557,004	530,346	530,346	492,694	532,478
Wholesale Water Fund	1,772,903	1,957,384	2,065,918	1,933,171	1,834,940
Commuter Parking Fund	180,091	250,737	250,737	225,737	242,759
North Maine Water & Sewer Fund	5,657,980	6,813,507	6,810,507	7,020,421	7,862,714
Municipal Equipment Replacement Fund	1,659,332	1,714,065	1,714,065	1,766,491	1,766,382
<i>Total Funds Sources</i>	24,456,615	26,405,263	26,719,333	26,600,135	27,546,804
<u><i>Personnel Budget by Division</i></u>					
<i>Full Time Positions</i>					
Administration	4.00	4.00	4.00	4.00	4.00
Streets and Forestry	26.37	24.22	22.60	22.60	22.60
Water and Sewer	18.16	19.78	19.40	19.40	19.40
Fleet Services	3.00	3.00	3.00	3.00	3.00
<i>Total Full Time</i>	51.53	51.00	49.00	49.00	49.00
<i>Part Time Positions</i>					
Administration	0.50	0.50	0.50	0.50	0.50
Streets and Forestry	0.50	0.50	0.50	0.50	0.50
Water and Sewer	-	-	-	-	-
Fleet Services	0.50	0.50	0.50	0.50	0.50
<i>Total Part Time</i>	1.50	1.50	1.50	1.50	1.50
<i>Total Full Time Equivalents</i>	53.03	52.50	50.50	50.50	50.50

Administration

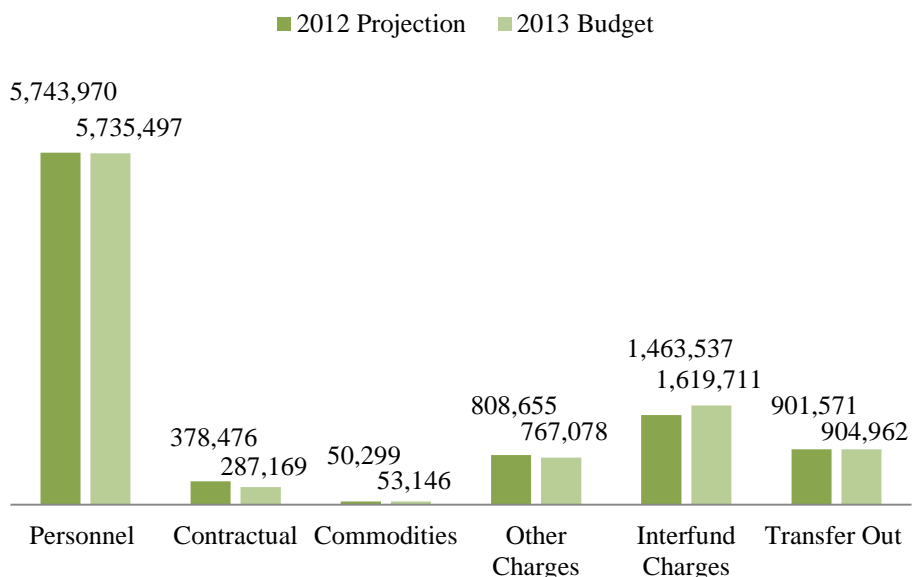
The administrative division of Public Works is responsible for developing and implementing the departments training program, standard operating procedures, and safety committee. The division also supports the budget, procurement and financial reporting processes for the department. The 2012 and 2013 Budgets reflect a restructuring of the Public Works chart of accounts to improve reporting based on functional areas. Comparable reporting for the three year period by functional area will be seen with the 2014 Budget.

2012 Accomplishments

- Maintenance and Equipment Operators (MEOs) completed 19 online safety training courses.
- Negotiated and signed the labor contract with Local 150.
- Added seven additional contracts to the Municipal Partnering Initiative, including cold patch, material hauling and delivery, pavement marking, custodial services, bridge retaining wall inspections, hydrant painting, and leak detection; and added six additional communities to the group.
- Reduced employee injuries and property damage accidents by 42 percent.
- Consolidated contract was restructured for \$106,000 net savings.

Expenditure Analysis

- Personnel expenditures reflect no significant changes.
- Contractual expenditures decreased due to savings from the restructuring of the consolidated contract.
- Other Charges decreased due to the retirement of the debt issuance in the Wholesale Water Fund.
- The Transfer Out includes the transfers from the North Maine Water and Sewer Fund to the Corporate Fund; and from the Wholesale Water Fund to the Corporate Fund and Capital Projects Fund.



Administration

<i>Budgeted Expenditures</i>	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Operating Expenditures</i>					
Personnel	5,722,023	5,877,354	5,866,598	5,743,970	5,735,497
Contractual	11,093,253	332,698	389,224	378,476	287,169
Commodities	1,620,656	48,565	52,965	50,299	53,146
Other Charges	407,046	806,756	804,656	808,655	767,078
Capital Outlay	203,120	-	-	-	-
<i>Total Operating Expenditures</i>	<u>19,046,097</u>	<u>7,065,373</u>	<u>7,113,443</u>	<u>6,981,400</u>	<u>6,842,891</u>
<i>Other Expenditures</i>					
Interfund Charges	1,487,501	1,492,722	1,477,722	1,463,537	1,619,711
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	782,185	901,571	901,571	901,571	904,962
<i>Total Other Expenditures</i>	<u>2,269,686</u>	<u>2,394,293</u>	<u>2,379,293</u>	<u>2,365,108</u>	<u>2,524,673</u>
<i>Total Expenditures</i>	<u><u>21,315,783</u></u>	<u><u>9,459,666</u></u>	<u><u>9,492,736</u></u>	<u><u>9,346,509</u></u>	<u><u>9,367,564</u></u>
 <i>Funding Sources</i>					
Corporate Fund	7,242,130	4,148,950	4,146,194	4,148,055	4,104,835
Glenview Water Fund	5,980,265	2,275,434	2,228,526	2,161,021	2,299,845
Glenview Sanitary Fund	543,477	452,981	451,981	434,270	464,530
Wholesale Water Fund	1,924,993	854,241	962,775	965,047	853,858
North Maine Water & Sewer Fund	5,624,917	1,728,059	1,703,259	1,638,115	1,644,495
<i>Total Funds Sources</i>	<u>21,315,783</u>	<u>9,459,666</u>	<u>9,492,736</u>	<u>9,346,509</u>	<u>9,367,564</u>
 <i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Director	1.00	1.00	1.00	1.00	1.00
Deputy Director	-	-	1.00	1.00	1.00
Assistant To the Director	1.00	1.00	-	-	-
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
<i>Part Time Positions</i>					
Administrative Secretary	0.50	0.50	-	-	-
Part Time Customer Service Representative	-	-	0.50	0.50	0.50
<i>Total Part Time</i>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<i>Total Full Time Equivalent</i>	<u><u>4.50</u></u>	<u><u>4.50</u></u>	<u><u>4.50</u></u>	<u><u>4.50</u></u>	<u><u>4.50</u></u>

Streets and Forestry Division

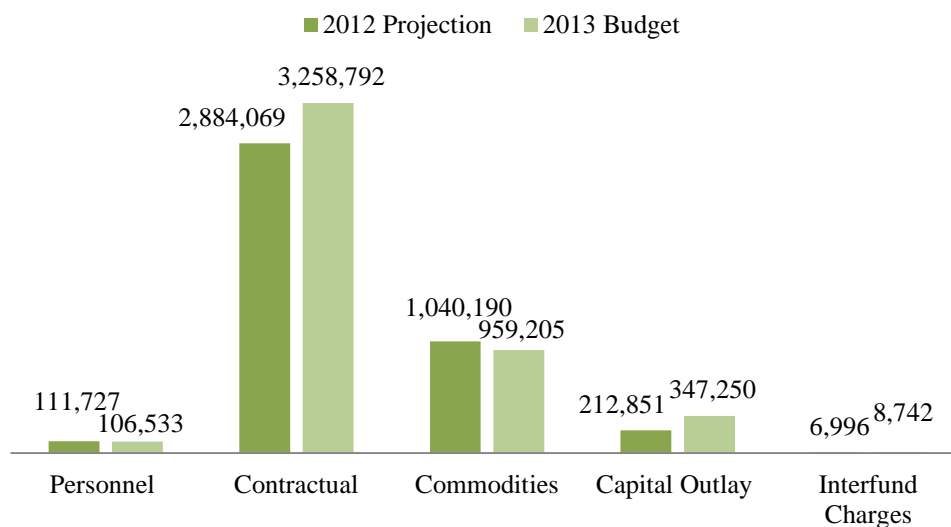
The Streets and Forestry Division is responsible for pothole patching, street sign maintenance, street sweeping, snow plowing, street lighting maintenance, sidewalk repair and maintenance, parkway tree removals and plantings, Emerald Ash Borer (EAB) management, and brush pick up. The division responds directly to resident requests as well as manages a preventative maintenance schedule.

2012 Accomplishments

- Removed 1,068 hazardous or diseased trees, including 615 trees infested with EAB as a part of the EAB management plan.
- Managed stripping, priming and painting 17 light posts along East Lake Avenue to improve appearance and protect poles against weather-related corrosion.
- Hosted six volunteer work days and/or tours focused on litter cleanup, brush removal and native plant installations.
- Obtained several grants for various projects including green infrastructure signs, Waukegan Road urban rain garden and tree inventory.
- Hosted a week long electronics recycling and document destruction event.

Expenditure Analysis

- Personnel expenditures include only those for the management of The Glen natural areas and seasonal help.
- Contractual expenditures increase over the 2012 Projection largely due to the mild 2011/2012 snow season. The 2013 Budget includes contingency for snow and ice removal contracts.
- Commodity expenditures decreased in 2013 over the 2012 Projections because in 2012 there was additional concrete work done, 2013 returns to a normal investment amount.
- Capital outlay expenditures include funding for the trimming of parkway trees and tree planting program. The 2013 Budget includes a more aggressive tree planting program to address the EAB (Emerald Ash Borer) epidemic.



Streets and Forestry Division

Street Maintenance, Forestry and Grounds, Refuse and Recycling, Snow and Ice Maintenance, and Glen Maintenance

<i>Budgeted Expenditures</i>	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	103,756	117,118	117,118	111,727	106,533
Contractual	1,370,057	3,236,832	3,344,262	2,884,069	3,258,792
Commodities	67,722	1,029,210	1,128,780	1,040,190	959,205
Other Charges	-	-	-	-	-
Capital Outlay	12,669	212,750	212,750	212,851	347,250
Total Operating Expenditures	1,554,204	4,595,911	4,802,911	4,248,837	4,671,779
<i>Other Expenditures</i>					
Interfund Charges	31,259	6,996	6,996	6,996	8,742
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	31,259	6,996	6,996	6,996	8,742
Total Expenditures	1,585,463	4,602,907	4,809,907	4,255,833	4,680,521
<i>Funding Sources</i>					
Corporate Fund	641,480	3,506,034	3,713,034	3,303,519	3,696,048
Special Tax Allocation Fund	763,892	846,135	846,135	726,577	741,714
Commuter Parking Fund	180,091	250,737	250,737	225,737	242,759
Total Funds Sources	1,585,463	4,602,907	4,809,907	4,255,833	4,680,521
<u>Personnel Budget by Position</u>					
<i>Full Time Positions</i>					
Superintendent	1.18	1.08	1.08	1.08	1.08
Natural Resource Manager	1.00	1.00	1.00	1.00	1.00
Supervisor	2.36	2.16	2.16	2.16	2.16
Maintenance Equipment Operator	21.83	19.98	18.36	18.36	18.36
Total Full Time	26.37	24.22	22.60	22.60	22.60
<i>Part Time Positions</i>					
Natural Resource Seasonals	0.50	0.50	0.50	0.50	0.50
Total Part Time	0.50	0.50	0.50	0.50	0.50
Total Full Time Equivalent	26.87	24.72	23.10	23.10	23.10

Street Maintenance

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	154,236	504,743	513,443	481,344	513,232
Commodities	14,470	526,816	736,516	710,816	487,016
Other Charges	-	-	-	-	-
Capital Outlay	3,975	-	-	-	-
<i>Total Operating Expenditures</i>	172,681	1,031,559	1,249,959	1,192,160	1,000,248
<i>Other Expenditures</i>					
Interfund Charges	7,410	6,996	6,996	6,996	3,942
<i>Total Other Expenditures</i>	7,410	6,996	6,996	6,996	3,942
<i>Total Expenditures</i>	180,091	1,038,556	1,256,956	1,199,156	1,004,190
<i>Funding Sources</i>					
Corporate Fund	-	938,593	1,156,993	1,097,394	904,482
Commuter Parking Fund	180,091	99,962	99,962	101,762	99,708
<i>Total Funds Sources</i>	180,091	1,038,556	1,256,956	1,199,156	1,004,190

Forestry and Grounds

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	527,313	647,738	566,424	682,557
Commodities	-	31,745	36,245	34,245	30,470
Other Charges	-	-	-	-	-
Capital Outlay	-	212,750	212,750	212,851	347,250
<i>Total Operating Expenditures</i>	-	771,808	896,733	813,520	1,060,277
<i>Total Expenditures</i>	-	771,808	896,733	813,520	1,060,277
<i>Funding Sources</i>					
Corporate Fund	-	762,258	865,488	782,275	1,036,196
Commuter Parking Fund	-	9,550	31,245	31,245	24,081
<i>Total Funds Sources</i>	-	771,808	896,733	813,520	1,060,277

Refuse and Recycling

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	593,461	704,000	704,000	628,000	626,500
Commodities	20,620	29,500	31,800	29,500	24,500
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	614,081	733,500	735,800	657,500	651,000
<i>Total Expenditures</i>	614,081	733,500	735,800	657,500	651,000
<i>Funding Sources</i>					
Corporate Fund	614,081	733,500	735,800	657,500	651,000
<i>Total Funds Sources</i>	614,081	733,500	735,800	657,500	651,000

The Glen Maintenance

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	103,756	117,118	117,118	111,727	106,533
Contractual	338,501	453,138	453,138	453,138	350,236
Commodities	5,232	11,379	11,379	11,379	11,379
Other Charges	-	-	-	-	-
Capital Outlay	8,694	-	-	-	-
<i>Total Operating Expenditures</i>	456,183	581,635	581,635	576,244	468,148
<i>Other Expenditures</i>					
Interfund Charges	23,849	-	-	-	4,799
<i>Total Other Expenditures</i>	23,849	-	-	-	4,799
<i>Total Expenditures</i>	480,033	581,635	581,635	576,244	472,947
<i>Funding Sources</i>					
Special Tax Allocation Fund	480,033	581,635	581,635	576,244	472,947
<i>Total Funds Sources</i>	480,033	581,635	581,635	576,244	472,947

Snow and Ice Maintenance

<i>Budgeted Expenditures</i>	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	-	-	-	-	-
Contractual	283,859	1,047,638	1,025,943	755,163	1,086,267
Commodities	27,399	429,770	312,840	254,250	405,840
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	311,258	1,477,408	1,338,783	1,009,413	1,492,107
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	311,258	1,477,408	1,338,783	1,009,413	1,492,107
<i>Funding Sources</i>					
Corporate Fund	27,399	1,071,683	954,753	766,350	1,104,370
Special Tax Allocation Fund	283,859	264,500	264,500	150,333	268,767
Commuter Parking Fund	-	141,225	119,530	92,730	118,970
<i>Total Funds Sources</i>	311,258	1,477,408	1,338,783	1,009,413	1,492,107

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Water and Sewer Division

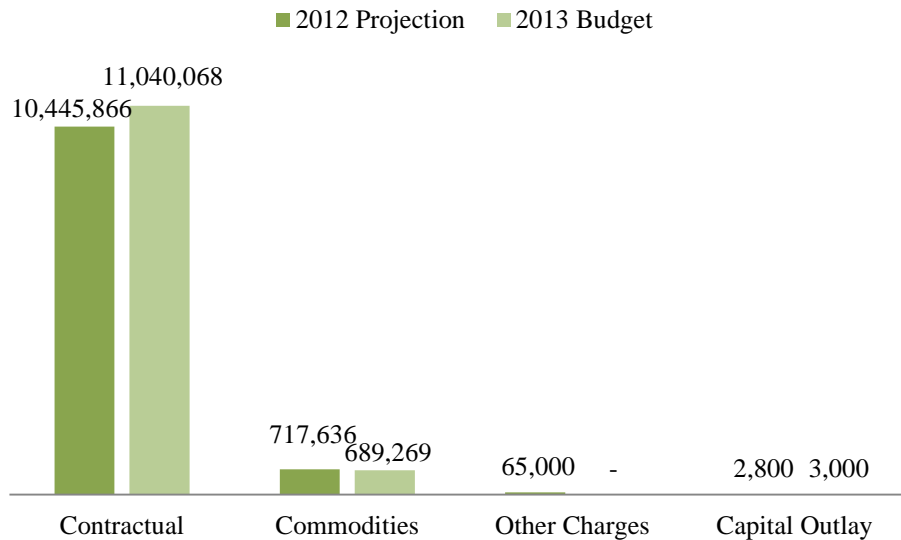
The Water and Sewer Division maintains and manages the Village’s water supply and maintains water and sewer infrastructure. This includes the repair of water main breaks, hydrant flushing, meter installations and replacements, pump house management, and sewer cleaning.

2012 Accomplishments

- As part of MPI, the department managed the painting of 130 fire hydrants to improve the appearance and help protect them from corrosion.
- Processed 4,186 water meter service calls, including meter tests, installations, final reads and repairs.
- Cleaned 468,940 feet of sanitary sewer in the Glenview system, 110,615 feet of sanitary sewer in the North Maine Utility system, and 13,428 of storm sewer.

Expenditure Analysis

- 2013 Contractual expenditures include \$10.4 Million for the purchase of water from the Village of Wilmette and the Village of Niles. Other contractual expenditures include a water planning and supply study, engineering services, sod restorations, meter testing, valve replacements and hauling.
- Commodity expenses include asphalt patch and concrete for water and sewer main breaks, limestone, and water supplies.
- Other Charges include a 2012 Projection for depreciation and amortization, these items are not budgeted.



Water and Sewer Division

Pump Stations, Water Distribution, Supply and Metering, and Sanitary Sewer

<i>Budgeted Expenditures</i>	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	9,910,326	9,873,776	10,445,866	11,040,068
Commodities	-	711,264	825,089	717,636	689,269
Other Charges	(103,963)	-	-	65,000	-
Capital Outlay	-	7,035	3,760	2,800	3,000
<i>Total Operating Expenditures</i>	(103,963)	10,628,624	10,702,624	11,231,302	11,732,337
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	(103,963)	10,628,624	10,702,624	11,231,302	11,732,337
<i>Funding Sources</i>					
Glenview Water Fund	1,537	4,362,668	4,413,868	4,822,448	4,465,089
Glenview Sanitary Fund	13,527	77,365	78,365	58,424	67,948
Wholesale Water Fund	(152,090)	1,103,143	1,103,143	968,124	981,082
North Maine Water & Sewer Fund	33,063	5,085,448	5,107,248	5,382,306	6,218,218
<i>Total Funds Sources</i>	(103,963)	10,628,624	10,702,624	11,231,302	11,732,337
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Superintendent	0.82	0.92	0.92	0.92	0.92
Supervisor	1.64	1.84	1.84	1.84	1.84
Water Utilities Manager	-	0.00	1.00	1.00	1.00
Maintenance Equipment Operator	15.70	17.02	15.64	15.64	15.64
<i>Total Full Time</i>	18.16	19.78	19.40	19.40	19.40
<i>Part Time Positions</i>					
NA	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalents</i>	18.16	19.78	19.40	19.40	19.40

Pump Stations

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	237,393	184,593	144,142	63,595
Commodities	-	57,760	51,960	48,185	48,600
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	-	295,153	236,553	192,327	112,195
<i>Total Expenditures</i>	-	295,153	236,553	192,327	112,195
<i>Funding Sources</i>					
Glenview Water Fund	-	208,266	151,966	140,959	86,494
Wholesale Water Fund	-	10,071	10,071	9,722	5,160
North Maine Water & Sewer Fund	-	76,816	74,516	41,646	20,541
<i>Total Funds Sources</i>	-	295,153	236,553	192,327	112,195

Water Distribution

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	403,680	424,650	332,251	393,265
Commodities	-	478,593	539,468	502,805	441,223
Other Charges	(157,184)	-	-	60,000	-
Capital Outlay	-	7,035	3,760	2,800	3,000
<i>Total Operating Expenditures</i>	(157,184)	889,308	967,878	897,856	837,488
<i>Total Expenditures</i>	(157,184)	889,308	967,878	897,856	837,488
<i>Funding Sources</i>					
Glenview Water Fund	-	632,638	707,038	644,991	607,199
Wholesale Water Fund	(157,184)	-	-	60,000	-
North Maine Water & Sewer Fund	-	256,670	260,840	192,865	230,288
<i>Total Funds Sources</i>	(157,184)	889,308	967,878	897,856	837,488

Supply and Metering

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	9,203,734	9,203,734	9,928,696	10,532,906
Commodities	-	143,750	189,850	134,750	167,550
Other Charges	40,212	-	-	5,000	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	40,212	9,347,484	9,393,584	10,068,446	10,700,456
<i>Total Expenditures</i>	40,212	9,347,484	9,393,584	10,068,446	10,700,456
<i>Funding Sources</i>					
Glenview Water Fund	1,537	3,521,765	3,554,865	4,036,499	3,771,396
Glenview Sanitary Fund	518	-	-	-	-
Wholesale Water Fund	5,094	1,093,072	1,093,072	898,403	975,921
North Maine Water & Sewer Fund	33,063	4,732,647	4,745,647	5,133,544	5,953,139
<i>Total Funds Sources</i>	40,212	9,347,484	9,393,584	10,068,446	10,700,456

Sanitary Sewer System

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	65,519	60,799	40,778	50,302
Commodities	-	31,161	43,811	31,896	31,896
Other Charges	13,009	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	13,009	96,680	104,610	72,674	82,198
<i>Total Expenditures</i>	13,009	96,680	104,610	72,674	82,198
<i>Funding Sources</i>					
Glenview Sanitary Fund	13,009	77,365	78,365	58,424	67,948
North Maine Water & Sewer Fund	-	19,315	26,245	14,250	14,250
<i>Total Funds Sources</i>	13,009	96,680	104,610	72,674	82,198

Fleet Services Division

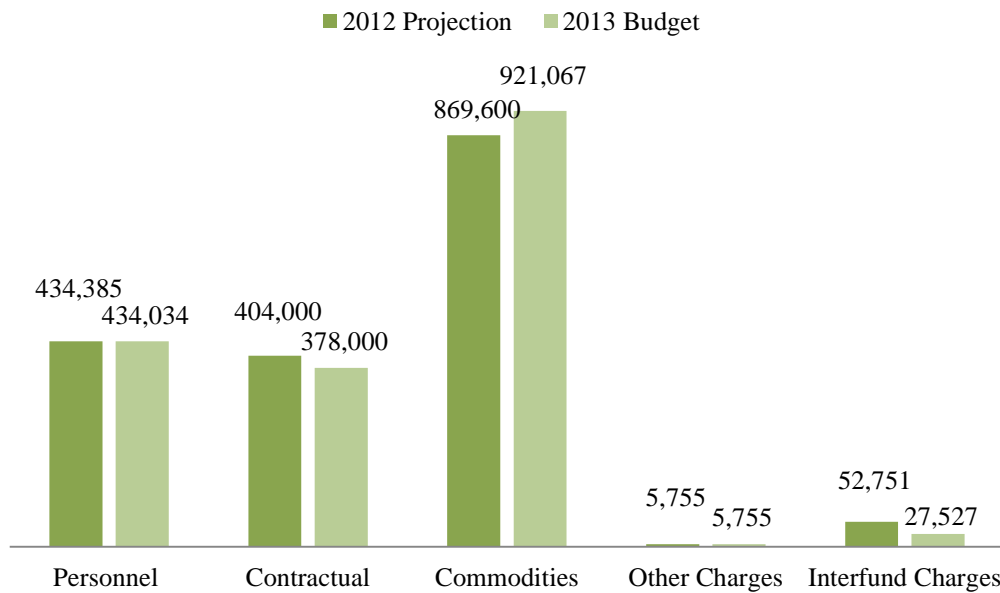
The Fleet Services Division is responsible for the development, implementation and management of a preventative maintenance schedule for all vehicles and equipment, as well as all other repairs that are needed. Proper preventative maintenance is necessary to ensure that all vehicles and equipment meet their full useful life expectancy.

2012 Accomplishments

- Managed reconditioning of seven Public Works vehicles to extend the life cycles.

Expenditure Analysis

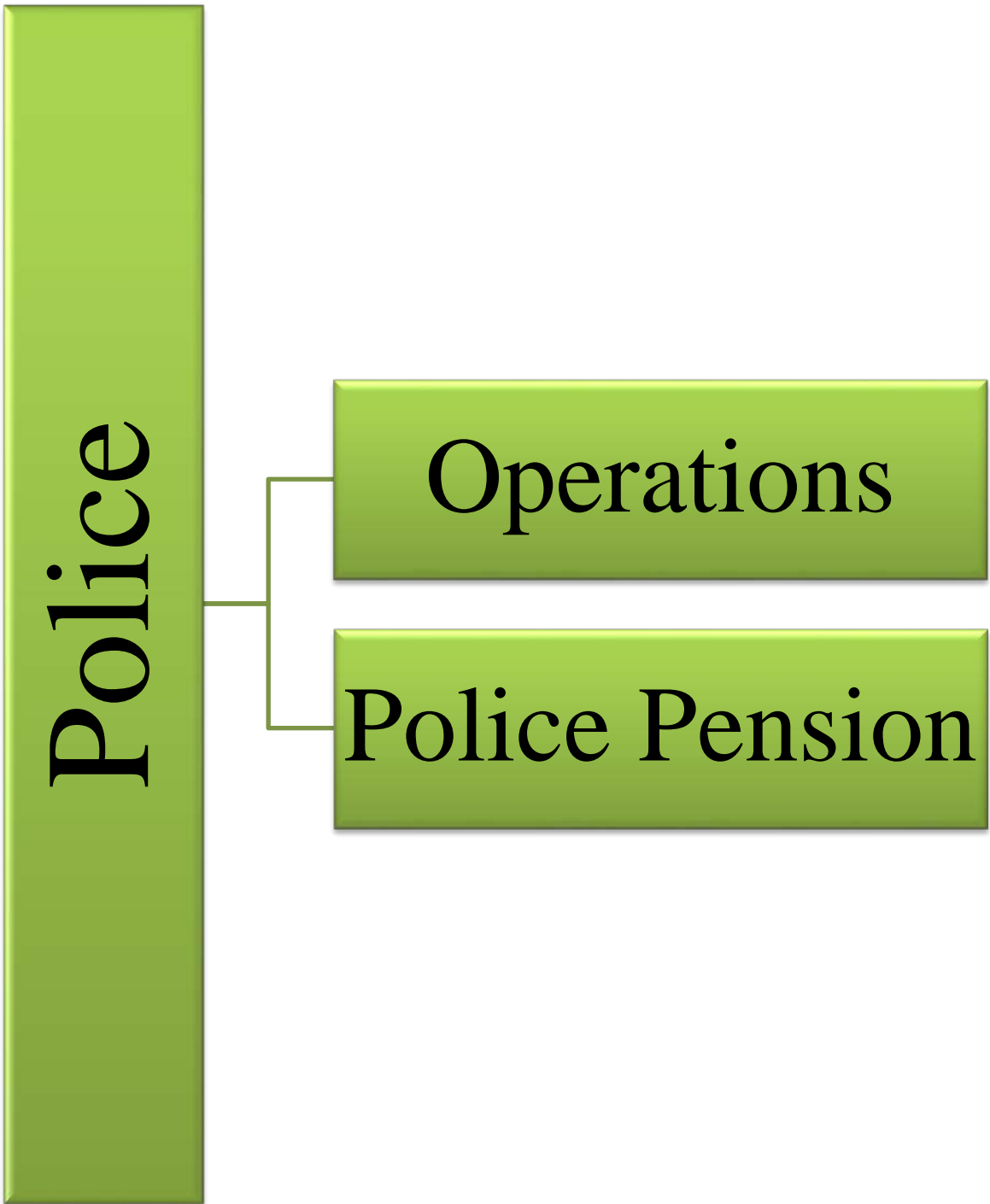
- Personnel expenditures reflect no significant changes in 2013.
- Commodities increased due to the projected increase of fuel. Fuel is expected to increase from \$3.21/gallon on average to \$3.27/gallon in 2013.
- Interfund charges include expenditures for the reserving of funds for equipment replacement (e.g. vehicle lifts and the fuel system), and insurance liability and claims.



Fleet Services Division

Fleet Services

<i>Budgeted Expenditures</i>	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Operating Expenditures</i>					
Personnel	425,819	416,699	416,699	434,385	434,034
Contractual	379,181	317,849	387,000	404,000	378,000
Commodities	775,868	921,012	876,861	869,600	921,067
Other Charges	5,265	5,755	(19,245)	5,755	5,755
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,586,133	1,661,315	1,661,315	1,713,740	1,738,856
<i>Other Expenditures</i>					
Interfund Charges	73,199	52,750	52,750	52,751	27,527
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	73,199	52,750	52,750	52,751	27,527
<i>Total Expenditures</i>	1,659,332	1,714,065	1,714,065	1,766,491	1,766,382
<i>Funding Sources</i>					
Municipal Equipment Replacement Fund	1,659,332	1,714,065	1,714,065	1,766,491	1,766,382
<i>Total Funds Sources</i>	1,659,332	1,714,065	1,714,065	1,766,491	1,766,382
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Supervisor	1.00	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00	2.00
<i>Total Full Time</i>	3.00	3.00	3.00	3.00	3.00
<i>Part Time Positions</i>					
Fleet Assistant	0.50	0.50	0.50	0.50	0.50
<i>Total Part Time</i>	0.50	0.50	0.50	0.50	0.50
<i>Total Full Time Equivalents</i>	3.50	3.50	3.50	3.50	3.50



Police Department Summary

Police Operations, Special, and Pension

	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
	Actual	Original	Revised	Projected	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	11,434,546	11,941,366	11,806,534	11,839,132	11,817,562
Contractual	210,987	236,298	231,563	228,951	235,932
Commodities	109,968	129,280	130,540	124,680	128,030
Other Charges	1,823,262	1,832,945	1,832,620	1,857,606	1,678,912
Capital Outlay	-	30,000	30,000	12,376	27,961
<i>Total Operating Expenditures</i>	13,578,763	14,169,890	14,031,257	14,062,745	13,888,397
<i>Other Expenditures</i>					
Interfund Charges	486,578	412,405	412,405	396,644	477,055
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	486,578	412,405	412,405	396,644	477,055
<i>Total Expenditures</i>	14,065,341	14,582,295	14,443,662	14,459,389	14,365,452
<i>Funding Sources</i>					
Corporate Fund	11,621,453	12,070,187	11,931,554	11,821,631	11,590,697
Police Special Fund	-	30,000	30,000	12,376	27,961
Police Pension Fund	2,443,888	2,482,108	2,482,108	2,625,382	2,746,794
<i>Total Funds Sources</i>	14,065,341	14,582,295	14,443,662	14,459,389	14,365,452
<u><i>Personnel Budget by Division</i></u>					
<i>Full Time Positions</i>					
Police Services	79.00	79.00	76.00	76.00	76.00
<i>Total Full Time</i>	79.00	79.00	76.00	76.00	76.00
<i>Part Time Positions</i>					
Police Services	8.30	8.30	6.20	6.20	6.20
<i>Total Part Time</i>	8.30	8.30	6.20	6.20	6.20
<i>Total Full Time Equivalents</i>	87.30	87.30	82.20	82.20	82.20

Police Operating

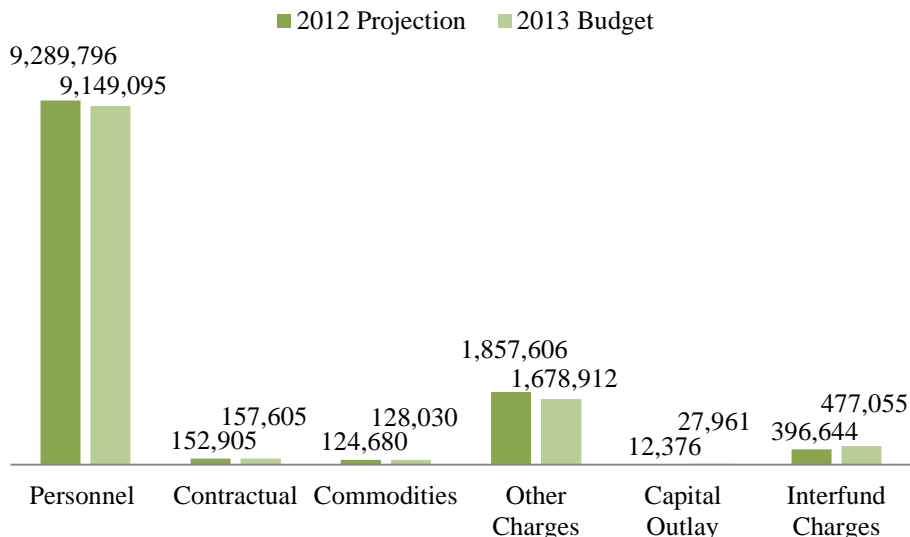
The Glenview Police Department provides quality law enforcement services to residents and businesses and provides them with a safe and secure environment that fosters a sense of security. The Police Department services include crime investigations, juvenile crime investigations, patrol operations, traffic and parking enforcement, and crime prevention education.

2012 Accomplishments

- Missing autistic teen, age 15, found safely in Glenview, 25 miles from where last seen two days prior.
- Investigated the Union Pacific train derailment, which found no criminal element.
- Investigated events surrounding a drowning, which found no criminal element.
- The Traffic Unit worked with Communications to create three new video public service announcements. The announcements were for speeding on residential streets, cell phone usage while driving, and the new seatbelt law
- Community Relations, Administration, and Operations personnel met with neighborhood groups and individuals to help successfully solve issues ranging from violent residents, drug activity, and traffic issues

Expenditure Analysis

- Personnel expenditures decreased between 2012 Projections and 2013 Budget largely because funding for the vacation and sick time buyback programs is budgeted in General Government but actual expenditures are included in the 2012 Projection.
- Other Charges include the Village's contribution to Police pensions. These expenditures are transferred to the Police Pension Fund, where payments are made to beneficiaries. The 2012 Projected pension contribution was \$1,791,026 and the 2013 Budget is \$1,612,832, a decrease of \$178,194.
- Interfund Charges include the maintenance and repair of the department's fleet and reserves for future vehicle replacement.



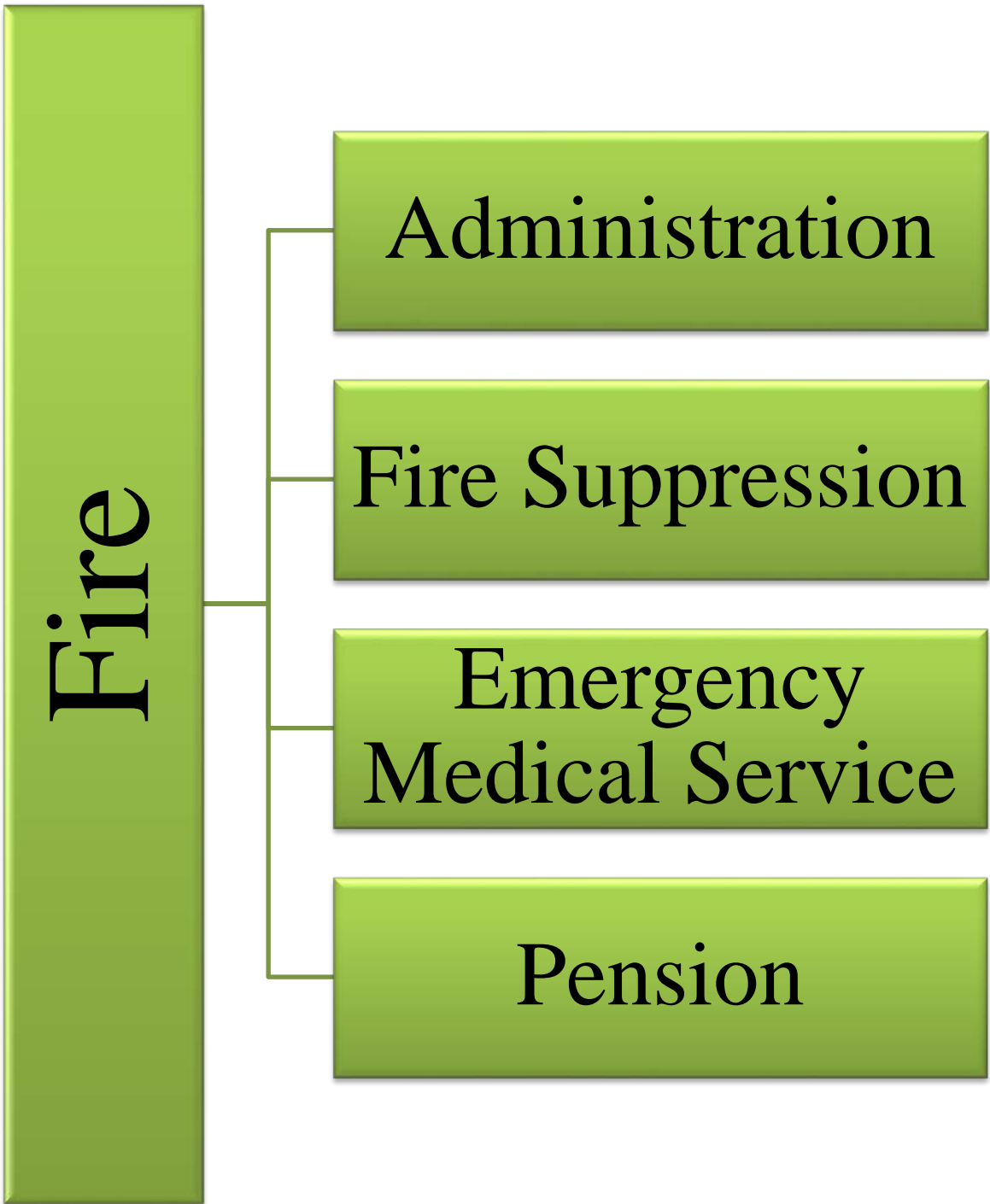
Police Operating

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	9,065,486	9,539,352	9,404,519	9,289,796	9,149,095
Contractual	136,159	156,205	151,470	152,905	157,605
Commodities	109,968	129,280	130,540	124,680	128,030
Other Charges	1,823,262	1,832,945	1,832,620	1,857,606	1,678,912
Capital Outlay	-	30,000	30,000	12,376	27,961
<i>Total Operating Expenditures</i>	11,134,875	11,687,782	11,549,149	11,437,363	11,141,603
<i>Other Expenditures</i>					
Interfund Charges	486,578	412,405	412,405	396,644	477,055
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	486,578	412,405	412,405	396,644	477,055
<i>Total Expenditures</i>	11,621,453	12,100,187	11,961,554	11,834,007	11,618,658
<i>Funding Sources</i>					
Corporate Fund	11,621,453	12,070,187	11,931,554	11,821,631	11,590,697
Police Special Fund	-	30,000	30,000	12,376	27,961
<i>Total Funding Sources</i>	11,621,453	12,100,187	11,961,554	11,834,007	11,618,658
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Management Analyst	-	-	1.00	1.00	1.00
Commander	4.00	4.00	4.00	4.00	4.00
Sergeant	12.00	12.00	12.00	12.00	12.00
Police Officer	54.00	54.00	52.00	52.00	52.00
Safety Support Services Supervisor	1.00	1.00	-	-	-
Customer Service Coordinator	1.00	1.00	-	-	-
Property/Evidence Officer	1.00	1.00	1.00	1.00	1.00
Public Service Officer	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	1.00	1.00
Social Worker	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	79.00	79.00	76.00	76.00	76.00
<i>Part Time Positions</i>					
Customer Service Representatives	1.80	1.80	-	-	-
Crossing Guards	6.50	6.50	6.20	6.20	6.20
<i>Total Part Time</i>	8.30	8.30	6.20	6.20	6.20
<i>Total Full Time Equivalents</i>	87.30	87.30	82.20	82.20	82.20

Police Pension

<i>Budgeted Expenditures</i>	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Operating Expenditures</i>					
Personnel	2,369,060	2,402,014	2,402,014	2,549,336	2,668,467
Contractual	74,828	80,093	80,093	76,046	78,327
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	<u>2,443,888</u>	<u>2,482,108</u>	<u>2,482,108</u>	<u>2,625,382</u>	<u>2,746,794</u>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Expenditures</i>	<u><u>2,443,888</u></u>	<u><u>2,482,108</u></u>	<u><u>2,482,108</u></u>	<u><u>2,625,382</u></u>	<u><u>2,746,794</u></u>
<i>Funding Sources</i>					
Police Pension Fund	2,443,888	2,482,108	2,482,108	2,625,382	2,746,794
<i>Total Funds Sources</i>	<u><u>2,443,888</u></u>	<u><u>2,482,108</u></u>	<u><u>2,482,108</u></u>	<u><u>2,625,382</u></u>	<u><u>2,746,794</u></u>

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Fire Department Summary

Administration, Emergency Medical Services, Fire Suppression, Foreign Fire, and Pension

<i>Budgeted Expenditures</i>	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Operating Expenditures</i>					
Personnel	13,950,860	14,069,696	14,100,463	14,209,611	14,508,672
Contractual	268,665	350,993	370,526	337,619	295,555
Commodities	281,475	333,385	326,150	321,761	288,712
Other Charges	2,841,344	2,910,540	2,912,005	2,937,309	3,125,149
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	17,342,344	17,664,614	17,709,144	17,806,300	18,218,087
<i>Other Expenditures</i>					
Interfund Charges	723,229	883,377	883,377	883,560	854,016
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	723,229	883,377	883,377	883,560	854,016
<i>Total Expenditures</i>	18,065,574	18,547,991	18,592,521	18,689,860	19,072,103
<i>Funding Sources</i>					
Corporate Fund	13,715,343	14,018,729	14,063,259	14,008,383	14,239,801
Foreign Fire Fund	104,441	113,360	113,360	113,360	85,000
Firefighters' Pension Fund	4,245,790	4,415,901	4,415,901	4,568,117	4,747,303
<i>Total Funds Sources</i>	18,065,574	18,547,991	18,592,521	18,689,860	19,072,103
<i><u>Personnel Budget by Division</u></i>					
<i>Full Time Positions</i>					
Fire Services	83.00	82.00	82.00	82.00	82.00
<i>Total Full Time</i>	83.00	82.00	82.00	82.00	82.00
<i>Part Time Positions</i>					
Fire Services	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalents</i>	83.00	82.00	82.00	82.00	82.00

* The Fire Department was divided into three (3) divisions in the 2013 Budget: Administration, Emergency Medical Services, and Suppression.

Administration

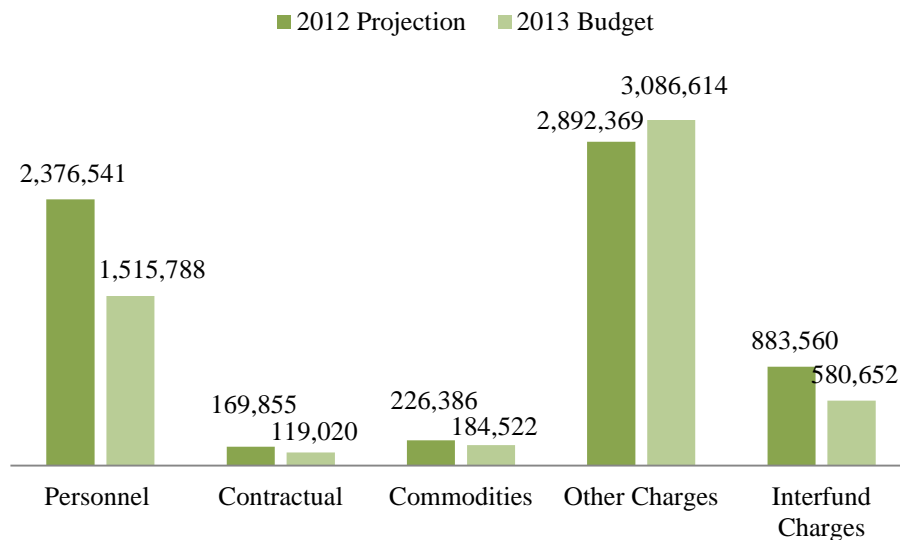
Fire Administration responsibilities include managing the department's financial matters, budget requests, budget compliance, short term and long term goal development, relations with public and private entities, as well as personnel matters including, staffing, discipline and labor relations. Administration comprises the Fire Chief, Deputy Fire Chief, Battalion Chiefs, Management Analyst and Executive Assistant. Fire Department Headquarters is currently located at Station 6 at 1815 Glenview Road.

2012 Accomplishments

- Successfully developed and negotiated an intergovernmental agreement between the Village of Glenview and the Village of Northfield for shared service and apparatus in regards to the new aerial truck response.
- Stated the process of relocating Station 6 Headquarters out of downtown Glenview by developing processes, and relocation plans during construction.
- Managed efficient operations throughout the Station 8 remodeling project, which allowed for no disruption of service to Village residents.
- Restructured the lieutenant's promotional testing process to decrease costs and increase efficiencies that benefit both the testing participants and Administration.
- Streamlined internal purchasing and budget processes by replacing an administrative Battalion Chief with a Management Analyst, also reducing overhead costs.

Expenditure Analysis

- The 2013 Budget reflects a restructuring of the Fire department chart of accounts to improve reporting in functional areas which include Administration, Fire Emergency Services and Fire Suppression. Comparable reporting by functional area will be reflected in the 2014 Budget.
- Personnel, Contractual, Commodities and Interfund Charges expenditures decreased significantly between 2012 Projections and 2013 Budget due to a restructuring of the chart of accounts.
- Other Charges expenditures increased due to the fire pension expense increasing in 2013.



Administration

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	9,683,919	9,650,517	9,681,283	2,376,541	1,515,788
Contractual	113,917	167,810	183,362	169,855	119,020
Commodities	231,651	238,010	230,772	226,386	184,522
Other Charges	2,814,824	2,865,305	2,866,209	2,892,369	3,086,614
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	12,844,311	12,921,641	12,961,626	5,665,150	4,905,944
<i>Other Expenditures</i>					
Interfund Charges	723,229	883,377	883,377	883,560	580,652
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	723,229	883,377	883,377	883,560	580,652
Total Expenditures	13,567,540	13,805,018	13,845,003	6,548,710	5,486,596
Funding Sources					
Corporate Fund	13,463,100	13,691,658	13,731,643	6,435,350	5,401,596
Foreign Fire Fund	104,441	113,360	113,360	113,360	85,000
Total Funds Sources	13,567,540	13,805,018	13,845,003	6,548,710	5,486,596
<u>Personnel Budget by Position</u>					
Full Time Positions					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Management Analyst	-	-	1.00	1.00	1.00
Fire Battalion Chief	4.00	4.00	3.00	3.00	3.00
Total Full Time	7.00	7.00	7.00	7.00	7.00
Part Time Positions					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	7.00	7.00	7.00	7.00	7.00

Emergency Medical Services

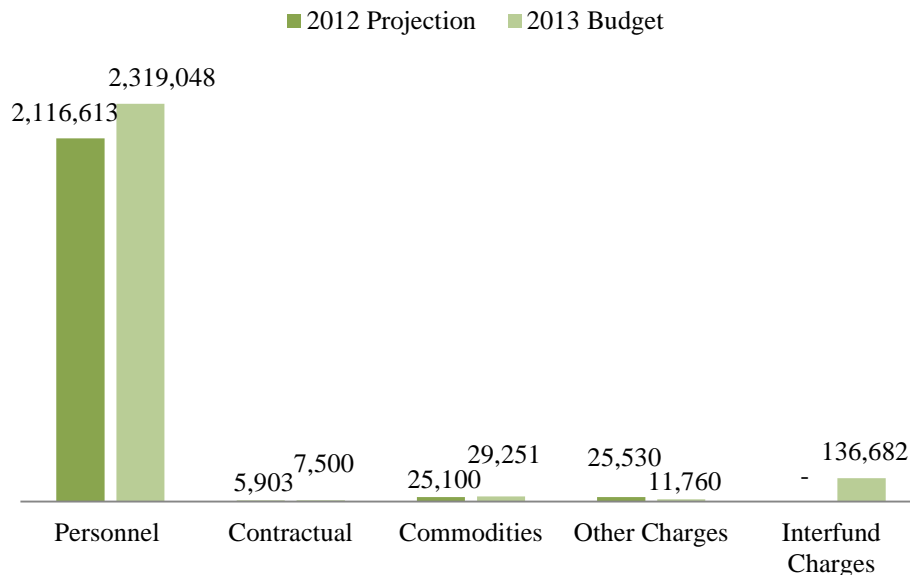
Emergency Medical Services provides rapid response to emergency medical incidents. All eight of the Department's frontline apparatuses are equipped to provide advanced life support, three of which provide transport. All firefighters are trained in both fire/rescue as well as advanced life-saving care.

2012 Accomplishments

- Successfully transferred medical support and training to the Lutheran General Hospital EMS System; a more comprehensive program to continue the Village's ongoing paramedic training.
- Developed and reviewed detail plans for the purchase and placement of a new ambulance for Station 6. The current ambulance will be placed in reserve once the new ambulance is placed in service in January.
- Continued updating, enhancing and utilizing TripTix – Electronic Patient Care Reporting to provide enhanced, timely and more efficient record keeping on emergency medical incidents, as well as maintaining patient insurance information for ambulance billing.

Expenditure Analysis

- The 2013 Budget reflects a restructuring of the Fire department chart of accounts to improve reporting in functional areas which include Administration, Fire Emergency Services and Fire Suppression. Comparable reporting by functional area will be reflected in the 2014 Budget.
- Contractual expenditures increased due to the Fire Department budgeting for pre-employment items such as testing, physicals, etc.
- Commodity expenditures include quartermaster, medical and equipment supplies



Emergency Medical Services

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	15,852	59,126	59,126	2,116,613	2,319,048
Contractual	10,029	5,200	6,277	5,903	7,500
Commodities	22,412	25,100	25,100	25,100	29,251
Other Charges	9,695	25,530	26,533	25,530	11,760
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	57,988	114,956	117,036	2,173,146	2,367,559
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	136,682
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	136,682
<i>Total Expenditures</i>	57,988	114,956	117,036	2,173,146	2,504,241
<i>Funding Sources</i>					
Corporate Fund	57,988	114,956	117,036	2,173,146	2,504,241
<i>Total Funds Sources</i>	57,988	114,956	117,036	2,173,146	2,504,241
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
Firefighter Paramedic	19.00	18.00	22.00	22.00	22.00
Firefighter	4.00	5.00	1.00	1.00	1.00
<i>Total Full Time</i>	23.00	23.00	23.00	23.00	23.00
<i>Part Time Positions</i>					
NA	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalents</i>	23.00	23.00	23.00	23.00	23.00

Fire Suppression

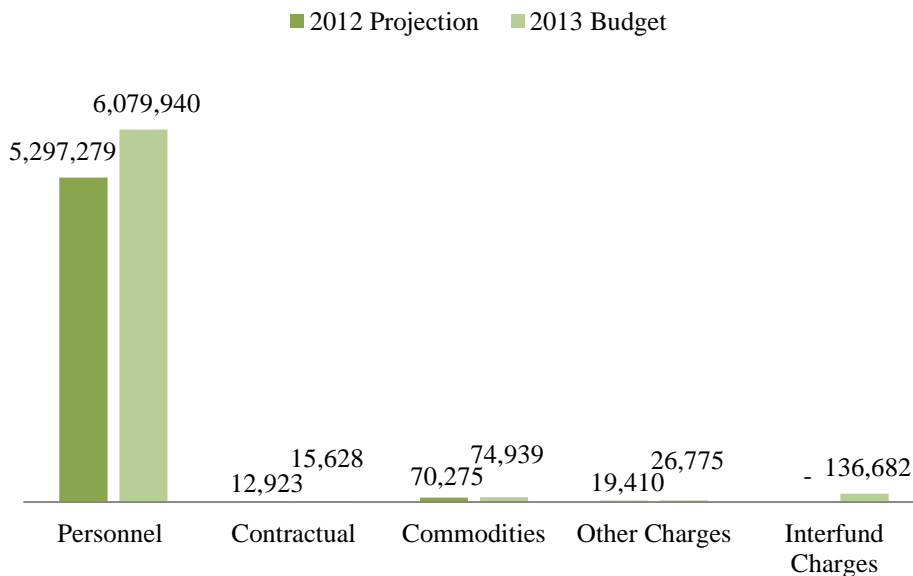
Fire Suppression is charged with responding to and mitigating a broad range of emergency situations including fires, below or above ground rescues, as well as water and hazardous material incidents. Fire Suppression has three distinct special teams: Hazardous Material Response, Technical Rescue and Dive, as well as a specialty trained team of Fire Investigators.

2012 Accomplishments

- Developed and reviewed detailed plans for the purchase and placement of an aerial truck to replace current Truck 14 in the spring of 2013.
- Continued updating, enhancing and utilizing New World/CAD to provide better, timely and more efficient record keeping on emergency incidents.

Expenditure Analysis

- The 2013 Budget reflects a restructuring of the Fire department chart of accounts to improve reporting in functional areas which include Administration, Fire Emergency Services and Fire Suppression. Comparable reporting by functional area will be reflected in the 2014 Budget.
- Contractual expenditures increased due to the Fire Department budgeting for pre-employment items such as testing, physicals, etc.
- Commodity expenditures include quartermaster, medical and equipment supplies



Fire Suppression

<i>Budgeted Expenditures</i>	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Operating Expenditures</i>					
Personnel	135,742	108,182	108,182	5,297,279	6,079,940
Contractual	14,275	13,953	16,858	12,923	15,628
Commodities	27,412	70,275	70,278	70,275	74,939
Other Charges	16,826	19,705	19,263	19,410	26,775
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	<u>194,256</u>	<u>212,115</u>	<u>214,580</u>	<u>5,399,887</u>	<u>6,197,282</u>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	136,682
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,682</u>
<i>Total Expenditures</i>	<u><u>194,256</u></u>	<u><u>212,115</u></u>	<u><u>214,580</u></u>	<u><u>5,399,887</u></u>	<u><u>6,333,964</u></u>
<i>Funding Sources</i>					
Corporate Fund	194,256	212,115	214,580	5,399,887	6,333,964
<i>Total Funds Sources</i>	<u>194,256</u>	<u>212,115</u>	<u>214,580</u>	<u>5,399,887</u>	<u>6,333,964</u>
<i><u>Personnel Budget by Position</u></i>					
<i>Full Time Positions</i>					
Fire Captain	3.00	3.00	3.00	3.00	3.00
Fire Lieutenant	12.00	12.00	12.00	12.00	12.00
Firefighter Paramedic	38.00	37.00	37.00	37.00	37.00
<i>Total Full Time</i>	<u>53.00</u>	<u>52.00</u>	<u>52.00</u>	<u>52.00</u>	<u>52.00</u>
<i>Part Time Positions</i>					
NA	-	-	-	-	-
<i>Total Part Time</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Full Time Equivalent</i>	<u><u>53.00</u></u>	<u><u>52.00</u></u>	<u><u>52.00</u></u>	<u><u>52.00</u></u>	<u><u>52.00</u></u>

Fire Pension

<i>Budgeted Expenditures</i>	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Operating Expenditures</i>					
Personnel	4,115,347	4,251,872	4,251,872	4,419,178	4,593,896
Contractual	130,443	164,030	164,030	148,939	153,407
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	<u>4,245,790</u>	<u>4,415,901</u>	<u>4,415,901</u>	<u>4,568,117</u>	<u>4,747,303</u>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Expenditures</i>	<u><u>4,245,790</u></u>	<u><u>4,415,901</u></u>	<u><u>4,415,901</u></u>	<u><u>4,568,117</u></u>	<u><u>4,747,303</u></u>
<i>Funding Sources</i>					
Firefighters' Pension Fund	4,245,790	4,415,901	4,415,901	4,568,117	4,747,303
<i>Total Funds Sources</i>	<u><u>4,245,790</u></u>	<u><u>4,415,901</u></u>	<u><u>4,415,901</u></u>	<u><u>4,568,117</u></u>	<u><u>4,747,303</u></u>

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Planning and Economic
Development

Administration

Planning

Economic
Development

Planning and Economic Development Department Summary

Administration, Planning, and Economic Development

<i>Budgeted Expenditures</i>	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Operating Expenditures</i>					
Personnel	1,010,560	703,406	730,000	716,982	710,592
Contractual	199,537	151,680	237,680	237,680	163,225
Commodities	3,612	3,200	3,200	3,200	2,300
Other Charges	23,234	42,310	42,310	42,310	28,135
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,236,943	900,596	1,013,190	1,000,172	904,252
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	1,236,943	900,596	1,013,190	1,000,172	904,252
<i>Funding Sources</i>					
Corporate Fund	1,236,943	900,596	1,013,190	1,000,172	904,252
<i>Total Funds Sources</i>	1,236,943	900,596	1,013,190	1,000,172	904,252
<u><i>Personnel Budget by Division</i></u>					
<i>Full Time Positions</i>					
Administration	4.00	3.00	1.00	1.00	1.00
Planning	2.00	2.00	4.00	4.00	4.00
Economic Development	-	-	-	-	-
<i>Total Full Time</i>	6.00	5.00	5.00	5.00	5.00
<i>Part Time Positions</i>					
Administration	-	-	-	-	-
Planning	1.00	1.00	-	-	-
Economic Development	-	0.60	0.60	0.60	0.60
<i>Total Part Time</i>	1.00	1.60	0.60	0.60	0.60
<i>Total Full Time Equivalents</i>	7.00	6.60	5.60	5.60	5.60

Administration

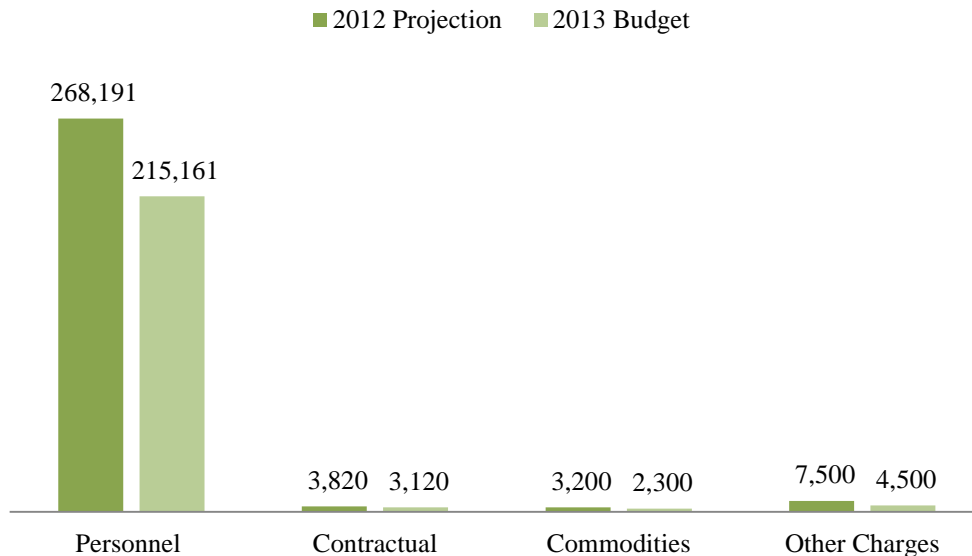
The Administration division of the Planning and Economic Development Department includes three positions; Director, Administrative Coordinator and Administrative Assistant. This office oversees activities of the divisions and provides project management support.

2012 Accomplishments

- Ongoing management of the public review and regulatory processes for a number of large developments, including Anixter Annex, OLPH, Dunkin Donuts, potential Trammell Crow/Station 6 redevelopment, Bredemann expansion, Avon Redevelopment, Pita Inn, McGovern's, Grandpa's Place, National 9 Clubhouse, GlenStar Redevelopment, and ACCP.

Expenditure Analysis

- Personnel expenditures decreased due to the transfer of an Administrative Coordinator mid-year to the Village Manager's Office Human Resources Division; and an Administrative Assistant to the Village Manager's Office.
- The 2013 Budget adjusted all expenditures related to the transferred position.



Administration

	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
	Actual	Original	Revised	Projected	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	513,503	302,035	317,488	268,191	215,161
Contractual	168,628	3,820	3,820	3,820	3,120
Commodities	3,612	3,200	3,200	3,200	2,300
Other Charges	3,418	7,500	7,500	7,500	4,500
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	689,160	316,555	332,008	282,711	225,081
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	689,160	316,555	332,008	282,711	225,081
<i>Funding Sources</i>					
Corporate Fund	689,160	316,555	332,008	282,711	225,081
Total Funds Sources	689,160	316,555	332,008	282,711	225,081
 <u>Personnel Budget by Position</u>					
<i>Full Time Positions</i>					
Director	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	2.00	1.00	-	-	-
Administrative Assistant	1.00	1.00	-	-	-
<i>Part Time Positions</i>					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalent	4.00	3.00	1.00	1.00	1.00

Planning

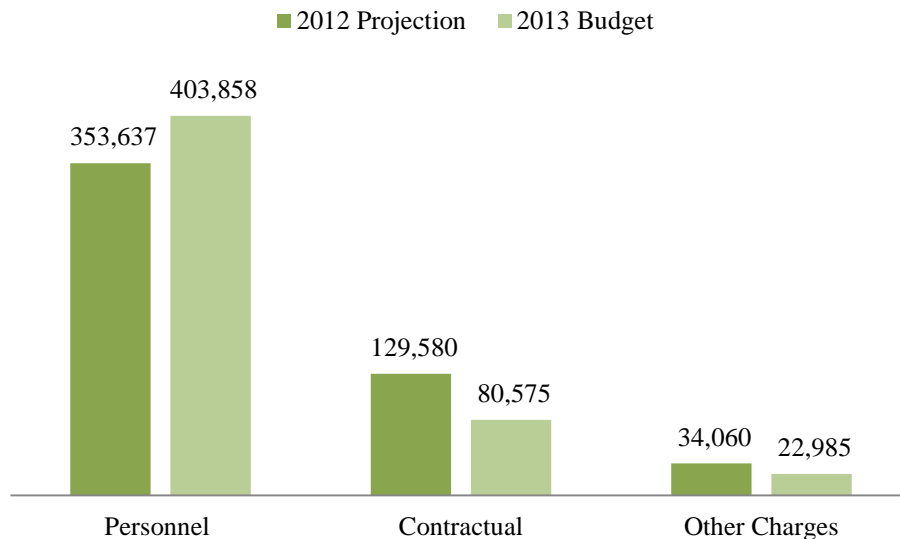
The Planning division assists with the review of proposed land uses and development projects to ensure compatibility with the Village's Comprehensive Plan. Planning staff also assists in implementing major planning initiatives such as corridor & special area studies. The Planning division processes petitions for annexations, rezoning, site plan reviews, subdivisions, aesthetics, variations and conditional use permits.

2012 Accomplishments

- To improve the customer experience, new website content was debuted, the regulatory application process was updated, and the Commission staff report process has been streamlined through the use of templates.
- Developed text amendments for accessory uses, auto dealers (Plan Commission Q4 2012), scoreboards, Downtown Use Code (currently at Plan Commission)

Expenditure Analysis

- Personnel expenditures increased in 2013 over the 2012 Projection as a result of increasing a part time Planner to full time, and a second Planner position was also vacant for part of 2012.
- Contractual expenditures include funding for memberships, the printing of documents, maps, fiscal impact studies and environmental reviews. The 2012 Projections for contractual expenditures include various studies for potential developments throughout the village.
- Other Charges expenditures include funding for the various commissions and boards.



Planning

	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
	Actual	Original	Revised	Projected	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	497,057	313,042	319,550	353,637	403,858
Contractual	30,909	43,580	129,580	129,580	80,575
Commodities	-	-	-	-	-
Other Charges	19,816	34,060	34,060	34,060	22,985
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	547,783	390,682	483,190	517,277	507,418
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	547,783	390,682	483,190	517,277	507,418
<i>Funding Sources</i>					
Corporate Fund	547,783	390,682	483,190	517,277	507,418
<i>Total Funds Sources</i>	547,783	390,682	483,190	517,277	507,418
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
Planner I	-	-	2.00	2.00	2.00
Senior Planner	1.00	1.00	1.00	1.00	1.00
Director of Planning	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	2.00	2.00	4.00	4.00	4.00
<i>Part Time Positions</i>					
Intern	1.00	1.00	-	-	-
<i>Total Part Time</i>	1.00	1.00	-	-	-
<i>Total Full Time Equivalent</i>	3.00	3.00	4.00	4.00	4.00

Economic Development

The Economic Development Division is responsible for overseeing the community development, economic development and marketing functions of the Village. The division's responsibilities include: assisting developers and business owners with the planned development and special use development process; working to recruit and retain businesses; and managing the implementation of a Village marketing campaign to attract private sector growth.

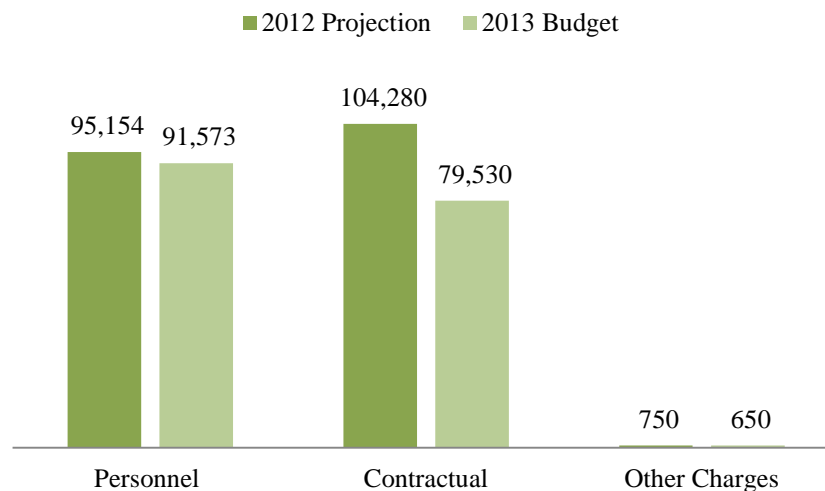
This division was previously embedded within the Village Manager's Office administrative budget. As a result of restructuring the 2012 Budget reflects Economic Development as a division within the Planning and Economic Development Department.

2012 Accomplishments

- Launched an implementation effort for downtown revitalization attuned to current market conditions and community goals as expressed in the 2007 Downtown Revitalization Plan.
- Enhanced Chamber of Commerce liaison relationship through ex officio participation on Chamber Board of Directors, monthly meetings between Village and Chamber staff, joint business retention visits, providing data for Chamber directory, new business listing in Village Report, and support of cooperative programming including Shop Local and the Green Business Award program.
- Increased economic development outreach by creating a centralized parcel inventory to respond to brokers, developers and others regarding potential development opportunities.

Expenditure Analysis

- Personnel expenditures include the part time position, Economic Development Manager; this position was transferred from the Village Manager's Office in 2012.
- Contractual expenditures include an annual membership to the North Shore Convention and Visitor's Bureau and economic development studies. These items were previously budgeted in the Village Manager's Office administrative budget.



Economic Development

<i>Budgeted Expenditures</i>	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Operating Expenditures</i>					
Personnel	-	88,329	92,961	95,154	91,573
Contractual	-	104,280	104,280	104,280	79,530
Commodities	-	-	-	-	-
Other Charges	-	750	750	750	650
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	-	193,359	197,991	200,184	171,753
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	-	193,359	197,991	200,184	171,753
<i>Funding Sources</i>					
Corporate Fund	-	193,359	197,991	200,184	171,753
<i>Total Funds Sources</i>	-	193,359	197,991	200,184	171,753
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
NA	-	-	-	-	-
<i>Total Full Time</i>	-	-	-	-	-
<i>Part Time Positions</i>					
Economic Development Manager	-	0.60	0.60	0.60	0.60
<i>Total Part Time</i>	-	0.60	0.60	0.60	0.60
<i>Total Full Time Equivalents</i>	-	0.60	0.60	0.60	0.60

Capital Projects and
Inspectional Services

Administration

Facilities

Capital Improvement
Program

Inspectional Services

Special Service
Areas

Capital Projects Department

Administration, Facilities, Inspectional Services, Capital Improvement Program, and Special Service Areas

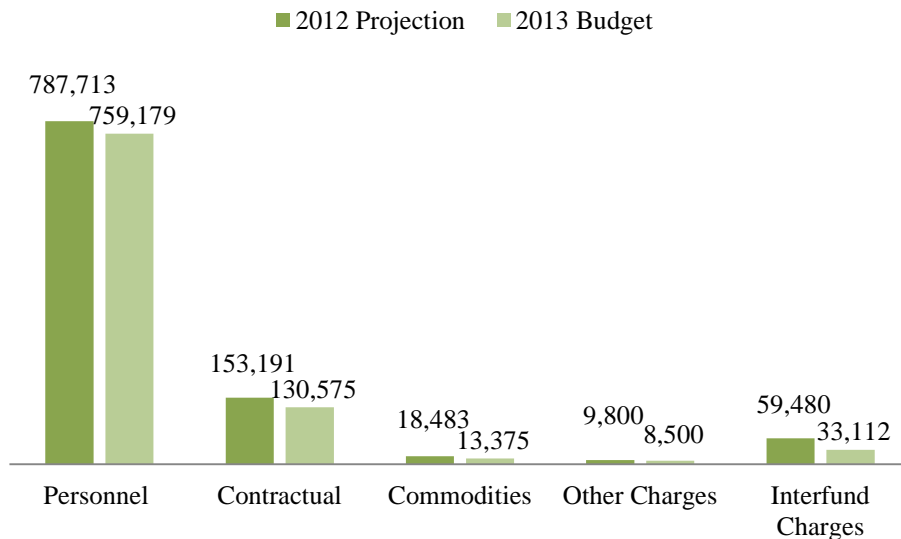
	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	2,857,747	2,816,823	2,858,722	2,785,442	2,821,042
Contractual	2,039,159	1,149,370	2,386,610	1,385,469	1,104,905
Commodities	635,008	804,491	821,405	688,962	718,713
Other Charges	105,273	1,142,903	1,142,703	1,154,438	971,747
Capital Outlay	885,311	55,000	1,333,330	1,440,523	1,659,000
<i>Total Operating Expenditures</i>	6,522,498	5,968,586	8,542,770	7,454,834	7,275,407
<i>Other Expenditures</i>					
Interfund Charges	244,057	1,227,750	1,227,750	1,022,507	160,675
Capital Projects	9,224,415	16,726,197	17,047,575	11,053,706	17,139,160
Depreciation	1,818,372	-	-	-	-
Transfer Out	3,412,714	208,595	208,595	211,560	208,595
<i>Total Other Expenditures</i>	14,699,558	18,162,542	18,483,919	12,287,773	17,508,430
<i>Total Expenditures</i>	21,222,055	24,131,128	27,026,690	19,742,607	24,783,837
<i>Funding Sources</i>					
Corporate Fund	2,982,548	3,456,638	3,522,638	3,495,185	3,498,184
Special Tax Allocation Fund	624,972	570,370	570,370	470,099	421,085
Glenview Water Fund	2,214,070	4,320,715	4,373,111	3,148,532	3,662,748
Glenview Sanitary Fund	1,160,229	3,566,588	3,819,911	1,907,964	3,762,323
Wholesale Water Fund	72,405	242,085	242,085	242,085	17,705
Commuter Parking Fund	204,950	227,074	227,074	245,530	100,074
North Maine Water & Sewer Fund	227,848	1,297,906	1,309,424	1,290,580	1,099,696
Facility Repair and Replacement Fund	1,922,391	1,873,500	1,914,821	1,481,914	1,401,000
Special Service Area Bond Fund	128,630	274,569	274,569	277,534	271,920
Capital Projects Fund	8,348,642	4,094,583	6,565,587	5,195,184	7,021,502
Glen Capital Projects	1,756,371	2,627,500	2,627,500	408,400	2,098,000
Motor Fuel Tax Fund	1,579,000	1,579,600	1,579,600	1,579,600	1,429,600
<i>Total Funds Sources</i>	21,222,055	24,131,128	27,026,690	19,742,607	24,783,837
<u><i>Personnel Budget by Division</i></u>					
<i>Full Time Positions</i>					
Administration	5.84	5.84	5.48	5.48	5.48
Facilities	3.00	3.00	3.00	3.33	3.33
Inspectional Services	10.00	9.00	10.00	10.00	10.00
Capital Improvements	1.16	1.16	1.52	1.52	1.52
<i>Total Full Time</i>	20.00	19.00	20.00	20.33	20.33
<i>Part Time Positions</i>					
Administration	-	-	-	-	-
Facilities	0.60	0.60	0.25	0.25	0.25
Inspectional Services	2.50	3.60	4.23	4.23	4.63
Capital Improvements	-	-	-	-	-
<i>Total Part Time</i>	3.10	4.20	4.48	4.48	4.88
<i>Total Full Time Equivalents</i>	23.10	23.20	24.48	24.81	25.21

Administration

The Administration division of the Capital Projects and Inspectional Services Department supports the day to day operations. This division includes engineering staff who are responsible for developing and implementing plans for the Village's infrastructure, including streets, and sidewalks. The Personnel costs for some of the staff in the Administration division are directly charged to the Special Tax Allocation Fund per the Tax Increment Financing Retirement Plan. In addition, personnel costs are directly charged to the Capital Improvements Program division.

Expenditure Analysis

- The personnel allocation between the Corporate Fund and the Special Tax Allocation Fund is 70/30 and will remain as such until the retirement of the Tax Increment Financing District. Personnel decreased between the 2012 Projection and 2013 Budget as a result of the Vacation and Sick Buy Back programs.
- Contractual expenditures include funding for engineering services, financial advisors, traffic engineering, and printing and publishing.
- Commodity expenditures include funding for office supplies, uniforms and other supplies.
- Interfund Charges include funding for maintenance and repair of vehicles and reserving for their future replacement. These charges also include the insurance and risk liability for the Special Tax Allocation Fund.



Administration

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	1,066,956	940,880	965,696	787,713	759,179
Contractual	86,587	158,160	146,360	153,191	130,575
Commodities	8,043	18,483	18,483	18,483	13,375
Other Charges	4,352	9,800	9,800	9,800	8,500
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	1,165,938	1,127,323	1,140,339	969,187	911,629
<i>Other Expenditures</i>					
Interfund Charges	41,012	65,012	65,012	59,480	33,112
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	41,012	65,012	65,012	59,480	33,112
Total Expenditures	1,206,949	1,192,335	1,205,350	1,028,667	944,740
<i>Funding Sources</i>					
Corporate Fund	688,822	759,585	772,601	690,738	655,825
Special Tax Allocation Fund	518,128	432,750	432,750	337,929	288,915
Total Funds Sources	1,206,949	1,192,335	1,205,350	1,028,667	944,740
<u>Personnel Budget by Position</u>					
<i>Full Time Positions</i>					
Director	0.85	0.85	0.78	0.78	0.78
Administrative Coordinator	0.85	0.85	0.78	0.78	0.78
Design Engineer	0.72	0.72	0.68	0.68	0.68
Capital Project Division Manager	0.85	0.85	-	-	-
Capital Project Senior Manager	-	-	0.78	0.78	0.78
Senior Civil Engineer	1.00	1.00	1.00	1.00	1.00
Village Engineer	0.85	0.85	0.78	0.78	0.78
Project Manager	0.72	0.72	0.68	0.68	0.68
Total Full Time	5.84	5.84	5.48	5.48	5.48
<i>Part Time Positions</i>					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	5.84	5.84	5.48	5.48	5.48

Facilities Management

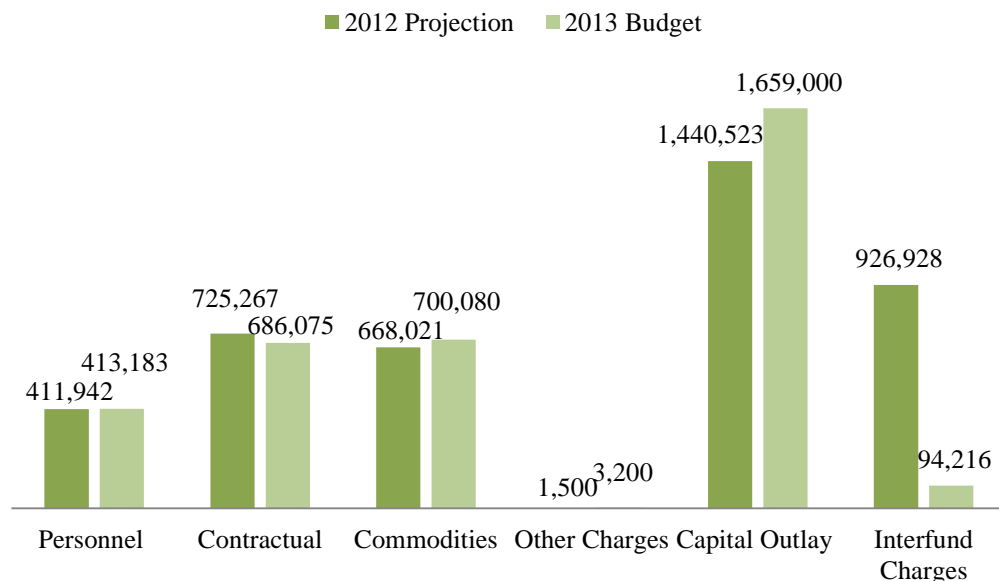
The Village currently owns and maintains 31 facilities including 300,000 square feet of buildings and 640,000 square feet of parking decks. Beyond annual operating maintenance, these 31 facilities require capital maintenance and improvements to ensure that they meet and exceed their useful life and provide safe and clean environments for use by Village residents and staff. Annually, the Village Board reviews and approves a five-year facilities capital improvement plan to ensure that Village facilities are properly maintained. Facility capital expenditures are considered to be significant and non-routine in regards to construction and on-going operating costs.

2012 Accomplishments

- Oversaw and managed the remodeling of Fire Station 8
- Oversaw and managed the painting of the elevated tank on Waukegan Road
- Replaced the retaining wall and bench at the Depot Street Metra Station
- Began preliminary work regarding the Fire Station 6 and Village Hall projects

Expenditure Analysis

- Capital Outlay increased slightly due to several projects being moved from 2012 to 2013.
- Interfund charges decreased significantly in the 2013 Budget as a result of a procedural change; the improvements made to enterprise supported facilities will no longer be recorded in the respective enterprise fund as Interfund Charge and also recorded in the Facility Replacement and Repair Fund. Expenses will be recorded only once in the appropriate enterprise fund. The remaining Interfund Charges are the contributions from the enterprise funds for improvements to the Public Works facilities.



Facilities Management

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	411,593	405,301	410,116	411,942	413,183
Contractual	790,737	686,455	780,797	725,267	686,075
Commodities	626,401	783,550	800,464	668,021	700,080
Other Charges	1,209	3,200	-	1,500	3,200
Capital Outlay	885,311	55,000	1,333,330	1,440,523	1,659,000
<i>Total Operating Expenditures</i>	2,715,252	1,933,506	3,324,707	3,247,253	3,461,538
<i>Other Expenditures</i>					
Interfund Charges	156,403	1,120,579	1,120,579	926,928	94,216
Capital Projects	-	1,818,500	473,436	-	-
Depreciation	-	-	-	-	-
Transfer Out	882,000	-	-	-	-
<i>Total Other Expenditures</i>	1,038,403	2,939,079	1,594,015	926,928	94,216
<i>Total Expenditures</i>	3,753,655	4,872,585	4,918,721	4,174,181	3,555,754
<i>Funding Sources</i>					
Corporate Fund	1,078,119	1,153,901	1,158,716	1,111,424	1,117,409
Special Tax Allocation Fund	106,845	137,620	137,620	132,170	132,170
Glenview Water Fund	406,411	1,338,824	1,338,824	1,093,592	684,709
Glenview Sanitary Fund	67,107	63,524	63,524	46,563	57,065
Wholesale Water Fund	9,589	17,085	17,085	17,085	17,705
Commuter Parking Fund	137,364	227,074	227,074	245,530	100,074
North Maine Water & Sewer Fund	25,829	61,058	61,058	45,902	45,622
Facility Repair and Replacement Fund	1,922,391	1,873,500	1,914,821	1,481,914	1,401,000
<i>Total Funds Sources</i>	3,753,655	4,872,585	4,918,721	4,174,181	3,555,754
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Facilities Assistant	1.00	1.00	1.00	1.00	1.00
Facilities Manager	1.00	1.00	1.00	1.00	1.00
Lead Facilities Technician	1.00	1.00	1.00	1.00	1.00
Customer Service Representative I	-	-	0.33	0.33	0.33
<i>Total Full Time</i>	3.00	3.00	3.33	3.33	3.33
<i>Part Time Positions</i>					
Administrative Secretary	0.60	0.60	-	-	-
Part Time Seasonal Intern	-	-	0.25	0.25	0.25
<i>Total Part Time</i>	0.60	0.60	0.25	0.25	0.25
<i>Full Time Equivalents</i>	3.60	3.60	3.58	3.58	3.58

Inspectional Services

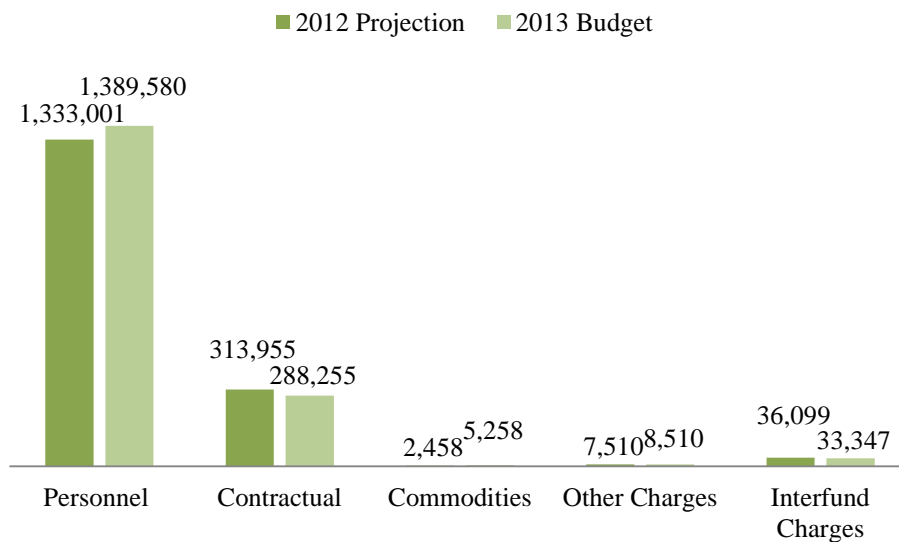
The Inspectional Services Division enforces Glenview’s building, health, fire, property maintenance and zoning codes. It reviews, approves, inspects, and issues permits for all construction throughout the Village. Inspectional Services staff also follows up on violations and complaints and performs all health inspections.

2012 Accomplishments

- Implemented the Same Day Review (SDR) process for small permits (two days a week) and commercial remodeling work (by appointment) with great success. Since implementation, over 60% of all permits have been reviewed as part of the SDR process totaling over 1,000 permits.
- In coordination with the Public Works and Village Manager’s Office, staff negotiated contract amendments for the consolidated contract that resulted in cost savings.

Expenditure Analysis

- Contractual expenditures are budgeted based on a normal workload, if additional resources are needed for special projects or situations, funding is found elsewhere.



Inspectional Services

	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	1,154,760	1,186,271	1,198,540	1,333,001	1,389,580
Contractual	7,063	304,755	340,655	313,955	288,255
Commodities	564	2,458	2,458	2,458	5,258
Other Charges	7,754	7,510	7,510	7,510	8,510
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,170,141	1,500,994	1,549,163	1,656,924	1,691,603
<i>Other Expenditures</i>					
Interfund Charges	45,467	42,159	42,159	36,099	33,347
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	45,467	42,159	42,159	36,099	33,347
<i>Total Expenditures</i>	1,215,608	1,543,153	1,591,322	1,693,023	1,724,950
<i>Funding Sources</i>					
Corporate Fund	1,215,608	1,543,153	1,591,322	1,693,023	1,724,950
<i>Total Funds Sources</i>	1,215,608	1,543,153	1,591,322	1,693,023	1,724,950
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
Inspector	4.00	2.00	2.00	2.00	2.00
Management Analyst	-	-	1.00	1.00	1.00
Administrative Coordinator	-	1.00	1.00	1.00	1.00
Sanitarian	2.00	2.00	2.00	2.00	2.00
Plan Review Manager	1.00	1.00	1.00	1.00	1.00
Civil Engineer	1.00	1.00	-	-	-
Engineering Technician	-	-	1.00	1.00	1.00
Inspectional Services Manager	1.00	1.00	1.00	1.00	1.00
Plan Examiner	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	10.00	9.00	10.00	10.00	10.00
<i>Part Time Positions</i>					
Part Time Intern	-	-	0.63	0.63	0.63
Inspector	2.50	3.60	3.60	3.60	4.00
<i>Total Part Time</i>	2.50	3.60	4.23	4.23	4.63
<i>Total Full Time Equivalents</i>	12.50	12.60	14.23	14.23	14.63

Capital Improvement Program

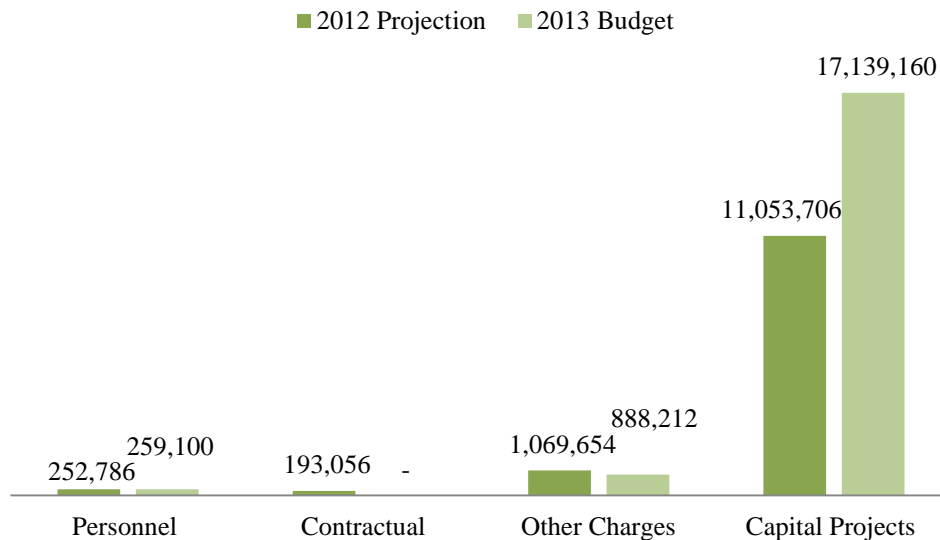
The Village's Capital Improvement Program (CIP) includes the planning and funding for the capital maintenance of the Village's core infrastructure including roadways, potable water mains, sanitary and storm sewers along with other components. Annually the Village Board reviews and approves a five-year CIP to ensure these critical components of the Village's public infrastructure are adequately maintained. As part of this annual review, the Village hosts various public workshops to ensure that the public has an open forum for input on the five-year plan.

2012 Accomplishments

- Continued oversight of the five-year CIP and three-year design process. 2012 coordination included outreach with five neighborhoods and oversight of the Chestnut/Waukegan design for January 2013 IDOT letting. The core 2012 CIP included over \$11.8M of local improvements.

Expenditure Analysis

- Personnel expenditures remain largely unchanged.
- Professional contractual expenditures in the 2013 Budget are budgeted in the Capital Projects cost category but are projected in the Contractual cost category.
- Capital Projects increased significantly due to the Corporate Transfer into the capital projects.



Capital Improvements Program

	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
<i>Budgeted Expenditures</i>	Actual	Original	Revised	Projected	Budget
<i>Operating Expenditures</i>					
Personnel	224,438	284,371	284,371	252,786	259,100
Contractual	1,154,773	-	1,118,798	193,056	-
Commodities	-	-	-	-	-
Other Charges	6,617	1,056,419	1,059,419	1,069,654	888,212
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	1,385,828	1,340,790	2,462,588	1,515,496	1,147,312
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	9,224,415	14,907,697	16,574,139	11,053,706	17,139,160
Special Service Areas	-	-	-	-	-
Depreciation	1,818,372	-	-	-	-
Transfer Out	2,488,599	-	-	-	-
Total Other Expenditures	13,531,385	14,907,697	16,574,139	11,053,706	17,139,160
Total Expenditures	14,917,213	16,248,487	19,036,728	12,569,203	18,286,472
<i>Funding Sources</i>					
Glenview Water Fund	1,807,658	2,981,892	3,034,287	2,054,940	2,978,039
Glenview Sanitary Fund	1,093,122	3,503,064	3,756,387	1,861,401	3,705,258
Wholesale Water Fund	62,816	225,000	225,000	225,000	-
Commuter Parking Fund	67,585	-	-	-	-
North Maine Water & Sewer Fund	202,019	1,236,849	1,248,366	1,244,678	1,054,074
Capital Projects Fund	8,348,642	4,094,583	6,565,587	5,195,184	7,021,502
Glen Capital Projects	1,756,371	2,627,500	2,627,500	408,400	2,098,000
Motor Fuel Tax Fund	1,579,000	1,579,600	1,579,600	1,579,600	1,429,600
Total Funds Sources	14,917,213	16,248,487	19,036,728	12,569,203	18,286,472
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Director	0.15	0.15	0.22	0.22	0.22
Administrative Coordinator	0.15	0.15	0.22	0.22	0.22
Design Engineer	0.28	0.28	0.32	0.32	0.32
Capital Project Division Manager	0.15	0.15	-	-	-
Capital Project Senior Manager	-	-	0.22	0.22	0.22
Village Engineer	0.15	0.15	0.22	0.22	0.22
Project Manager	0.28	0.28	0.32	0.32	0.32
Total Full Time	1.16	1.16	1.52	1.52	1.52
<i>Part Time Positions</i>					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	1.16	1.16	1.52	1.52	1.52

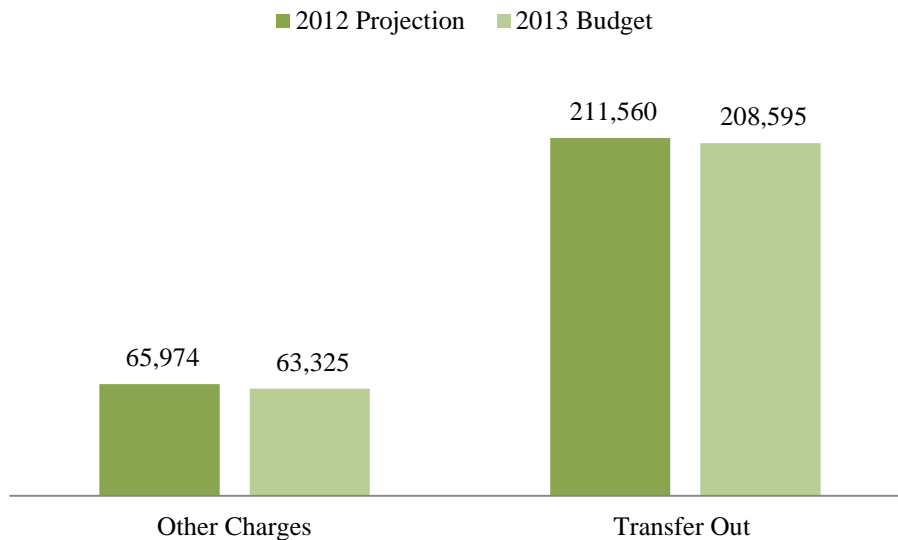
Special Service Areas

A Special Service Area (SSA) is a voluntary funding mechanism allowed by State Statute 35 ILCS 200/27 that provides for the installation of a public improvement by using a municipality's tax exempt borrowing authority to sell bonds to pay for the local public improvement. The bonds are repaid to the Village by the creation of a SSA, which specifies the properties that will be responsible to repay the borrowed funds to the Village plus interest, as a line item on their annual property tax bill. The interest rate is the best rate available as determined by the Village. The length (10, 15 or 20 year period) of bonded debt is determined by a majority vote of the homes in the affected area. The Village's share (if any) of the project costs is deducted from the principal. The remaining costs are apportioned to each property based on the most current Cook County Equalized Assessed Valuation of the properties involved in the SSA.

The project is engineered, competitively bid, and constructed under the supervision of the Village. The process is initiated by a petition, followed by development of conceptual plans and cost estimates which are provided to the affected properties. A formal ballot is conducted in which a 2/3 majority of the property owners must indicate approval for the process to continue. A failure of the ballot enacts a minimum 4 year moratorium for re-consideration of the Special Service Area improvement.

Expenditure Analysis

- Property taxes for improvements made under the special service area status are recorded as revenue in this fund and are then transferred out to the Capital Projects Fund, where the expenditures for the work are recorded.
- Other Charges are made up of bond principal and interest payments.



Special Service Areas

<i>Budgeted Expenditures</i>	FY 2011 Actual	FY 2012 Original	FY 2012 Revised	FY 2012 Projected	FY 2013 Budget
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	85,339	65,974	65,974	65,974	63,325
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	<u>85,339</u>	<u>65,974</u>	<u>65,974</u>	<u>65,974</u>	<u>63,325</u>
<i>Other Expenditures</i>					
Interfund Charges	1,176	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	42,115	208,595	208,595	211,560	208,595
<i>Total Other Expenditures</i>	<u>43,291</u>	<u>208,595</u>	<u>208,595</u>	<u>211,560</u>	<u>208,595</u>
<i>Total Expenditures</i>	<u><u>128,630</u></u>	<u><u>274,569</u></u>	<u><u>274,569</u></u>	<u><u>277,534</u></u>	<u><u>271,920</u></u>
<i>Funding Sources</i>					
Special Service Area Bond Fund	128,630	274,569	274,569	277,534	271,920
<i>Total Funds Sources</i>	<u>128,630</u>	<u>274,569</u>	<u>274,569</u>	<u>277,534</u>	<u>271,920</u>

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VILLAGE OF GLENVIEW



CAPITAL SPENDING

Capital Improvements 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 2012-2016 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.

CIP Project Descriptions

The following information is included for each project that is included in the 2012-2016 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

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.

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

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

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 2013 if the project began in 2014 and was completed in 2017.

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 2012 with design of the roadway and then construction of the roadway in 2013, each function is separated and budgeted to the distinct budget year.

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.

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.

From 2013 – 2017, the Village currently plans to directly transfer \$15,000,000 from the Corporate Fund for capital projects.

There is also a minimal impact on the 2013 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.

Non- Routine Capital Expenditures that Impact the Operating Budget

Project	Description	Impact on Operating Budget
Crack Sealing	The annual program seals roadway cracks to prevent water from penetrating the base material and causing deterioration. Crack sealing extends the life of the roadway.	Significant Reduction – Greater than \$100K for reduced resurfacing costs
Restoration and Tree Trimming & Removal	A project may require trees to be removed or trimmed which is part of the project budget.	Moderate Reduction - \$25K to \$100K for reduced tree removals and trimming
Seal Coating Pilot Project	As new technologies emerge that claim to extend pavement lives, the Village Public Works and Engineering staff will test some new products to see if a cost-benefit for future maintenance exists.	Small Reduction – Less than \$10K for the purchase of fewer materials.

Water Main Lining	The lining of water mains extends the life of the main and prevents future water main breaks.	Significant Reduction – Greater than \$100K in water main repairs
Sanitary Sewer Lining	The lining of the sewer mains extends the life of the main and prevents infiltration.	Significant Reduction – Greater than \$100K in sewer main repairs
Sanitary Sewer Television Inspections	Sewer televising identifies areas of concern and preventative maintenance is performed	Small Reduction – Less than \$10K in routine maintenance costs
Navy Bypass Sewer Phase II	This project will prevent flooding in various locations	Small Reduction – Less than \$10K in routine maintenance costs
Village Hall	Repair of plumbing pipes that are experiencing corrosion and leaking.	Moderate Reduction - \$25K to \$100K for reduced emergency repairs
Public Works	Repairs to the facility include translucent panels which control solar heat gain.	Moderate Reduction - \$25K to \$100K for reduced energy costs
Fire Station 6	Repair of plumbing pipes that are experiencing corrosion and leaking.	Moderate Reduction - \$25K to \$100K for reduced emergency repairs
Pump Stations	Replacement of sump pump to reduce basement flooding during heavy rain events	Moderate Reduction - \$25K to \$100K for reduced water damage

Capital Improvements Program

CORE INFRASTRUCTURE

Design

\$790,463

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

\$1,974,886

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 3.14 miles resurfaced in 2013. The roadways include:

- Hammersmith Lane & CDS (Franklin Drive to Potter Road)
- Glenlake Drive (Warrington Court to North Gate)
- Stratford Lane (Glenlake Drive to South End)
- Inverness Lane (Winchester Lane to Glenlake Drive)
- Winchester Lane (Inverness Lane to Glenlake Drive)
- Longmeadow Drive (South Village Limits to Lake Avenue)
- Canterbury Lane (East Lake Avenue to South CDS)
- Sanford Lane (East Lake Avenue to Elizabeth Lane)
- Crestwood Drive (Longmeadow Drive to West End)
- Longmeadow Drive (Bellwood Lane to South End)
- Bellwood Lane (Greenwood Road to West of Longmeadow Drive)
- Ralmark Lane (Bellwood Lane to Longmeadow Drive)
- Woodmere Lane (Glenview Road to South End)
- MARS Asphalt
- MARS Concrete Supplemental to PW

Road Reconstruction

\$3,581,569

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 1.00 mile reconstructed in 2013. The roadways include:

- Washington Road (Central Road to Norwood Terrace)
- Neva Avenue (Harrison Street to South End)
- Nora Avenue (Harrison Street to South End)
- Locust Lane (Country Lane to Crabtree Lane)

ANCILLARY PROJECTS

Crack Sealing **\$81,000**

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.

Inspectional Services for Construction **\$265,620**

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 testings, preparation of ongoing and final punch lists 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/Tree Trimming & Removal **\$60,000**

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 **\$44,000**

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.

Reach 1 Payback **\$24,557**

During 2010, the Village received a 0% interest loan along with a grant (25%) to rebuild Reach 1 of the North Branch of the Chicago River, just south of Willow Road, as a high-priority natural resources project. The project re-meandered the river, stabilized the banks and provided various riffle pools. 2013 reflects year three of the twenty year payback schedule.

Chestnut/Waukegan Phase III Construction **\$1,422,100**

During 2013, the Village-sponsored reconstruction of the Chestnut/Waukegan intersection is scheduled for improvements as part of an IDOT bid. The project will improve safety and capacity at this important intersection. Federal funds administered through IDOT will support 70% of the roadway pavement and storm sewer costs.

Chestnut/Waukegan Fourth Leg **\$120,000**

As recommended by the Waukegan Road Corridor Plan, and supported by the area businesses, the Chestnut/Waukegan intersection project will improve the fourth (east) leg of the intersection into the adjacent retail center.

Chestnut/Waukegan Right of Way **\$485,336**

This budget is for the temporary and permanent right-of-way and easement acquisition required to complete the Chestnut/Waukegan intersection project. Federal funds administered through IDOT will support 70% of these costs.

Seal Coating Pilot Project**\$14,500**

As new technologies emerge that claim to extend pavement lives, the Village Public Works and Engineering staff will test some new products to see if a cost-benefit for future maintenance exists.

WATER SYSTEM PROJECTS**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.

High Priority Water Main Lining Ph I**\$256,000**

The Village has identified public water mains that are critical due to their proximity to existing structures. As part of a two year project to rehab, the Village will either reline or replace these water mains.

Water Strategic Plan**\$650,000**

After Village Board adoption of the water strategic plan (Q1 2013), recommended projects will be prioritized and implemented in 2013 and beyond.

SANITARY SEWER PROJECTS**Cost Sharing Program – Overhead Sanitary Conversion****\$50,000**

The draft 2009-2015 Sanitary Sewer Surcharging plan under evaluation by the Storm Water Task Force contemplates approximately \$7,000,000 of new sanitary sewer improvement projects by 2015. This budget item is seed money to commence Village Board approved portions of that work.

SWTF East of Harms Phase II Construction Wrap-up**\$500,000**

In order to successfully close-out Phase II of this sanitary system improvement project benefitting over 1,100 homes, prioritized minor repairs will need to be completed before post-testing. The repairs will include sewer lining, manhole lining and sewer point repairs.

SWTF East of Harms Phase III**\$1,200,000**

After completing the Phase II post-testing, some level of storage may be required to close out this sanitary system improvement project. This budget represents a placeholder for this potential.

Park Manor SSES**\$171,400**

In advance of the scheduled 2014 reconstruction of Colfax Avenue, a sanitary system evaluation study (SSES) is recommended for the Park Manor neighborhood. Any system deficiencies identified could be incorporated into the Colfax project.

Sanitary Sewer Lining **\$600,000**

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.

Sanitary Sewer Lining – Tier 1 **\$300,000**

The approved *Flood Risk Reduction Program* (storm water master plan) identifies various areas Village-wide where the public sanitary sewer system can surcharge during major rain events.

This budget is to complete additional sanitary sewer lining within these identified areas to improve the level of service for the public system.

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.

STORM WATER PROJECTS

SWTF Area Detention/MWRD Coordination **\$394,600**

As recommended in the *Flood Risk Reduction Program* (storm water master plan), approximately 20% of the Village’s “quick-win” storm water improvement budget has been set aside to help coordinate any locally beneficial regional projects completed by MWRD in or upstream of Glenview. During 2013, MWRD will be continuing preliminary engineering on such improvement projects along the West Fork of the North Branch of the Chicago River which impacts various residential areas in the Village.

Cost Sharing Program – Engineering Inspections **\$25,000**

Commenced in 2010, and as approved in the Village’s *Flood Risk Reduction Program*, the Village has setup a cost-sharing program for residents to get a professional engineer to complete a site visit, complete an inspection and provide a report on possible private improvements a home owner could complete. Currently, Baxter & Woodman completes such inspections and reports at a cost of \$800 of which the Village covers half (\$400).

Dewes, Henley, Harlem – Pre-Disaster Mitigation Grant **\$350,000**

In December 2011, the Village completed a Pre-Disaster Mitigation (PDM) grant to FEMA to complete cost-beneficial storm water improvements within the Downtown area. The project could include inlet capacity, storm water conveyance and detention improvements. This budget reflects the Village’s local match of 20%.

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.

Storm Sewer TV Inspections **\$80,000**

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.

Storm Water Lining **\$115,000**

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.

Master Plan Implementation **\$50,000**

This budget includes preliminary engineering studies in order to implement concept projects developed within the Village's storm water master plan (Flood Risk Reduction Program). This budget helps move recommended improvements into project plans for construction.

Storm Water Utility Fee Phase II **\$135,000**

This budget, only with Village Board approval, could be used to develop a Village storm water utility fee. The utility fee could support funding for ongoing storm water maintenance and future capital projects.

Flick Park Detention **\$41,800**

The Village and Park District have partnered to improve local drainage adjacent to Flick Park. The final construction will be completed during 2013 utilizing this funding. The project is supported by a previously awarded \$100,000 grant for storm water detention.

NORTH MAINE UTILITIES

Infrastructure Projects **735,886**

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

THE GLEN

Development Department Fees **\$8,000**

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.

Parkway Tree Replacement **\$40,000**

This project is in the final year of three of replacing dead or dying parkway trees within The Glen.

Chestnut Cul-de-sac **\$250,000**
Upon completion of the Chestnut Avenue cul-de-sac adjacent to the Toll Brothers development, the Village will reimburse the developer for the public components of the project. This payout and close-out is expected during 2013.

Navy Bypass Sewer Phase II **\$1,800,000**
This project represents the final major component of The Glen's Storm Water Master Plan. This bypass storm sewer would bring drainage to the south of The Glen area to reduce existing flooding and its construction will be coordinated with adjacent private development.

FACILITIES MANAGEMENT

Village Hall **\$459,000**
Basic maintenance/upkeep items only to be performed until a Village Hall space needs plan is designed. Plumbing pipe corrosion/leaking is currently present at this facility and replacement will be phased. Future fiber cable planned between Village Hall and former Police Station.

Village Hall Annex **\$220,000**
When no longer needed to house Village Hall/other staff, \$220,000 for demolition costs will be required. There could be an additional \$200,000 to mitigate cellular leases if the antenna is removed.

Support Services **\$20,000**
This facility will be removed when no longer required for Village Hall/other staff. Demolition cost is estimated at \$20,000.

Public Works – Phase I **\$222,000**
This facility is the administration area at the Public Works campus. 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 **\$5,000**
This phase of the campus houses a restroom and fuel filling station, materials, equipment and the Village's road salt supply.

Public Works – Phase III **\$8,000**
This phase of the campus is the main garage that houses the department's vehicles, equipment, materials, etc. Future projects include epoxy floor replacement.

Police Station **\$124,000**
Facility camera replacements scheduled for 2013. Future projects include both sally port garage and evidence garage quartz epoxy floor replacement for 2014 and interior elements scheduled for 2015.

Fire Station 6 **\$45,000**

Major projects have been minimized and only necessary maintenance projects will be performed. Plumbing pipe corrosion and leaking is currently present at this facility and replacement will be phased. Future interior improvements are pending longevity of this facility.

Fire Station 8 **\$34,000**
Interior remodeling currently underway and will be completed in 2012. Future projects are roof repair in 2014 and windows and pedestrian door replacement planned for 2015.

Fire Station 13 **\$14,000**
Future interior maintenance elements planned are painting in 2013 and 2014, and carpeting in 2014.

Salt Dome **\$250,000**
This facility will be built in 2013 at a location yet to be determined. The new salt dome will be similar to this salt dome. The proposed capacity of this dome is 3,500 tons. A \$250,000 state grant has been approved for this facility.

Downtown Train Station **\$126,000**
This station, built in the mid-1990's, requires needed exterior element repairs. The exterior wood benches positioned throughout the pedestrian platforms are being replaced in a 2 year cycle. Plaza/stair repairs are planned for 2013. HVAC improvements are planned for 2014.

North Glen Train Station **\$126,500**
Brick paver cleaning and sealing is high priority in order to maintain life expectancy, which is shortened by de-icing products. Brick pavers are showing signs of decay similar to what occurred at Depot Street Metra Station; therefore replacement is scheduled for 2013.

North Glen Train Station Warming House **\$5,000**
Tuck pointing is required to extend longevity of facility.

West Lake Pump Station **\$118,000**
Sump pump replacements scheduled for 2013 to help reduce basement flooding during heavy rain events.

Rugen Sr. Pump Station **\$25,000**
This reservoir houses 6 million gallons of potable water that is distributed throughout the Village. Ventilation exhaust fans are planned for future replacement.

Rugen Jr. Pump Station **\$115,000**
Sump pump replacements scheduled for 2013 to help reduce basement flooding during heavy rain events.

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CORE INFRASTRUCTURE	2013	2014	2015	2016	2017	TOTAL
Design						
Roadway Design (Pavement Testing, IMS, Surveying)	88,400	-	-	-	-	88,400
CCDD Testing	50,000	-	-	-	-	50,000
Road Design Phase (B&W)	415,000	-	-	-	-	415,000
Bridge and Retaining Wall Inspection and Assessment	5,663	-	-	-	-	5,663
Chestnut Bridge Phase I Design	60,000	-	-	-	-	60,000
Tall Tree Culverts Design	50,000	-	-	-	-	50,000
Greenwood/W. Lake Phase II Design (B&W)	96,400	-	-	-	-	96,400
Natural Resource Project Design	25,000	-	-	-	-	25,000
Design Subtotal	790,463	671,463	864,563	769,820	423,400	\$ 3,519,709
Road Resurfacing						
Hammersmith Lane with CDS	120,922	-	-	-	-	120,922
Winchester Lane	79,092	-	-	-	-	79,092
Inverness Lane	37,856	-	-	-	-	37,856
Glenlake Drive	118,909	-	-	-	-	118,909
Stratford Drive	28,392	-	-	-	-	28,392
Canterbury Lane	201,880	-	-	-	-	201,880
Sanford	125,999	-	-	-	-	125,999
Woodmere Lane	242,083	-	-	-	-	242,083
Longmeadow Drive (Lake Avenue to South Village Limits)	229,717	-	-	-	-	229,717
Crestwood	9,571	-	-	-	-	9,571
Longmeadow Drive (Bellwood Drive to South End/Lake Ave)	171,860	-	-	-	-	171,860
Bellwood	242,382	-	-	-	-	242,382
Rallmark	116,622	-	-	-	-	116,622
MARS Asphalt	124,800	-	-	-	-	124,800
MARS Concrete Supplemental to PW	124,800	-	-	-	-	124,800
Road Resurfacing Subtotal	1,974,886	777,139	1,026,354	3,108,459	1,992,399	\$ 8,879,237
Road Reconstruction						
Washington Road	1,332,340	-	-	-	-	1,332,340
Locust Lane	453,440	-	-	-	-	453,440
Nora Avenue	897,894	-	-	-	-	897,894
Neva Avenue	897,894	-	-	-	-	897,894
Road Reconstruction Subtotal	3,581,569	4,578,572	7,613,244	4,357,080	3,303,321	\$ 23,433,786
Ancillary Projects						
Reach 1 payback	24,557	24,557	24,557	24,557	24,557	122,785
Natural Resource Project Construction	44,000	44,000	44,000	44,000	-	176,000
Miscellaneous Restoration / Tree Trimming & Removal	60,000	62,400	64,896	67,492	70,192	324,980
Crack Sealing (managed by PW & Baxter)	81,000	84,240	87,610	91,114	94,759	438,723
Chestnut/Waukegan Ph III Constr.	1,422,100	-	-	-	-	1,422,100
Chestnut/Waukegan Fourth Leg	120,000	-	-	-	-	120,000
Chestnut/Waukegan Right of Way	485,336	-	-	-	-	485,336
Chestnut Bridge Construction & Inspection	-	-	-	176,000	-	176,000
Seal Coating Pilot Project (Village Parking Lots)	14,500	-	-	-	-	14,500
Tall Trees Culverts Phase I	-	300,000	-	-	-	300,000
Techny Trail Segment IV - Construction	-	94,985	-	-	-	94,985
Techny Trail Segment IV - Inspection	-	25,200	-	-	-	25,200
Greenwood/W Lake Intersection Ph III Construction	-	889,920	-	-	-	889,920
Glenview Road Downtown	-	-	-	-	1,218,784	1,218,784
Glenview Road Downtown Inspection (B&W)	-	-	-	-	276,291	276,291
Baxter Trail/Fence - Connection from Chestnut to N' end of Loyola Academy	-	-	-	-	140,000	140,000
Lake Ave/Milwaukee Ave (Contribution to IDOT Project)	-	765,888	-	-	-	765,888
Willow Sanders (IDOT)	-	-	15,000	-	-	15,000
Inspectional Services (B&W)	265,620	294,828	402,134	375,322	329,829	1,667,733
Inspectional Services - Chestnut/Waukegan (B&W) - First to Third Legs	342,000	-	-	-	-	342,000
Inspectional Services - Chestnut/Waukegan (B&W) - Fourth Leg	10,000	-	-	-	-	10,000
Inspectional Services - Greenwood/W Lake (B&W)	-	100,800	-	-	-	100,800
Ancillary Projects Subtotal	2,869,113	2,686,818	638,197	778,485	2,154,412	\$ 9,127,025
Water System Projects						
Watermain Breaks	50,000	50,000	50,000	50,000	50,000	250,000
High Priority WM Lining Ph I	256,000	-	-	-	-	256,000
High Priority WM Lining Ph II	-	419,500	-	-	-	419,500
Misc. Projects (relining)	-	-	450,000	-	-	450,000
Water Strategic Plan	650,000	1,400,000	863,000	1,830,000	2,850,000	7,593,000
Water System Projects Subtotal	956,000	1,869,500	1,363,000	1,880,000	2,900,000	8,968,500
CORE INFRASTRUCTURE						
Sanitary Sewer Projects						
Sanitary Sewer TV Inspections (review & report)	100,000	104,000	108,160	112,486	116,986	541,632
SWTF East of Harms Phase III	1,200,000	-	-	-	-	1,200,000
SWTF East of Harms Phase II Construction Wrap-up	500,000	-	-	-	-	500,000
Sanitary Sewer Lining	600,000	-	320,000	330,000	300,000	1,550,000
Sanitary Sewer Lining - Tier 1	300,000	300,000	300,000	-	-	900,000
Sanitary Sewer Lining (and/or supplementing Park Manor/Colfax Rehab)	-	700,000	-	-	-	700,000
Park Manor SSES (Colfax)	171,400	-	-	-	-	171,400

Wagner Becker Pleasant Queens SSES	-	46,080	-	-	-	46,080
Wagner SSES SSA	-	-	-	162,560	-	162,560
Cost Sharing Program - Overhead Sanitary Conversion	50,000	50,000	50,000	50,000	50,000	250,000
Sanitary Sewer Projects Subtotal	2,921,400	1,200,080	778,160	655,046	466,986	6,021,672
Stormwater Projects						
Storm Sewer TV Inspections (review & report)	80,000	83,200	86,528	89,989	93,589	433,306
Master Plan Implementation (MWH)	50,000	-	-	-	-	50,000
Stormwater Utility Fee Phase II	135,000	-	-	-	-	135,000
SWTF Area Detention or MWRD Coordination	394,600	-	-	-	-	394,600
Dewes Henley Harlem 20% Local Match	350,000	-	-	-	-	350,000
Flick Park Detention	41,800	-	-	-	-	41,800
Forest Kaywood Overflow	-	210,000	-	-	-	210,000
SWTF Project	30,000	-	-	-	-	30,000
Storm Water Project (FRRP) - TBD	-	1,000,000	700,000	-	-	1,700,000
Tall Tree Culverts Phase II	-	-	300,000	-	-	300,000
Cost Sharing - Rain Garden Program	15,000	15,000	15,000	15,000	15,000	75,000
Storm Water Lining	115,000	82,000	83,000	20,000	100,000	400,000
Cost Sharing Program - Engineering Inspections	25,000	25,000	25,000	20,000	20,000	115,000
Stormwater Projects Subtotal	1,236,400	1,415,200	1,209,528	144,989	228,589	4,234,706
TOTAL CORE INFRASTRUCTURE USES	14,329,831	13,198,772	13,493,046	11,693,879	11,469,107	\$ 64,184,635

NORTH MAINE UTILITIES	2013	2014	2015	2016	2017	TOTAL
Infrastructure Projects Based on the Master Plan	735,886	787,384	798,340	816,580	841,075	3,979,265
TOTAL NORTH MAINE USES	735,886	787,384	798,340	816,580	841,075	3,979,265

THE GLEN	2013	2014	2015	2016	2017	TOTAL
Development Department Fees	8,000	87,000	133,080	128,949	-	357,029
Parkway Tree Replacement	40,000	-	-	-	-	40,000
Stormwater Control Devices	-	45,000	900,000	-	-	945,000
Chestnut Cul-de-sac (Reimbursement to Toll Brothers)	250,000	-	-	-	-	250,000
Navy Bypass Sewer Phase II	1,800,000	-	-	-	-	1,800,000
Willow Road Overpass Pedestrian Improvements	-	120,000	-	-	-	120,000
Resurfacing Patriot Blvd. [S' & Mid Sections]	-	1,722,240	-	-	-	1,722,240
Resurfacing Chestnut	-	756,288	-	-	-	756,288
Resurfacing W' Lake Ave [E' Section]	-	603,477	-	-	-	603,477
Resurfacing Patriot Blvd. [N' Section]	-	-	1,337,606	-	-	1,337,606
Resurfacing W' Lake Ave [W' Section]	-	-	861,120	-	-	861,120
TOTAL GLEN USES	2,098,000	3,334,005	3,231,806	128,949	-	8,792,760

FACILITIES MANAGEMENT	2013	2014	2015	2016	2017	TOTAL
Village Hall	459,000	58,000	15,000	175,000	25,000	732,000
Village Hall Annex	220,000	-	-	-	-	220,000
Support Services	20,000	-	-	-	-	20,000
Capital Projects	-	5,000	85,000	6,000	-	96,000
Public Works Ph I	222,000	133,000	-	6,500	-	361,500
Public Works Ph II	5,000	20,000	9,500	-	8,000	42,500
Public Works Ph III	8,000	14,000	90,000	-	5,000	117,000
Police Station	124,000	41,000	188,000	62,000	19,000	434,000
Fire Station 6	45,000	20,000	10,000	34,000	50,000	159,000
Fire Station 7	-	-	-	4,000	-	4,000
Fire Station 8	34,000	78,000	46,000	40,000	10,000	208,000
Fire Station 13	14,000	21,000	25,000	24,000	-	84,000
Fire Station 14	-	30,000	32,000	46,000	-	108,000
Gallery Park Well House	-	-	-	-	-	-
North Parking Garage	-	-	-	-	-	-
South Parking Garage	-	-	-	-	-	-
Salt Dome	250,000	-	-	-	-	250,000
Downtown Train Station	126,000	60,000	28,000	46,000	10,000	270,000
Downtown Train Station West Platform Warming Shelter	-	-	-	-	-	-
North Glen Train Station	126,500	48,000	18,000	10,000	10,000	212,500
North Glen Train Station Warming House	5,000	-	-	-	-	5,000
West Lake Pump Station	118,000	10,000	8,500	-	-	136,500
Rugen Sr. Pump Station	25,000	-	-	15,000	-	40,000
Rugen Jr. Pump Station	115,000	10,000	63,000	-	-	188,000
Laramie Pump Station	-	-	-	-	-	-
East Lake Lift Station	-	-	8,000	-	-	8,000
Heatherfield Lift Station	-	-	-	-	-	-
Waukegan Road Elevator Tank	-	-	-	-	-	-
TOTAL FACILITIES MANAGEMENT USES	1,916,500	548,000	626,000	468,500	\$ 137,000	\$ 3,696,000

TOTAL 2013-2017 CAPITAL IMPROVEMENT PROGRAM	\$ 19,080,217	\$ 17,868,161	\$ 18,149,192	\$ 13,107,908	\$ 12,447,182	\$ 80,652,660
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Debt Management

The Capital Improvement Program (CIP) section describes how the Village provides for its infrastructure needs. It was noted in that section that operating revenues are 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 can use long-term bonds as a source to provide the necessary financing for capital projects.

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 is that municipal bonds are attractive to investors because of potential 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 in 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 practice 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.

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

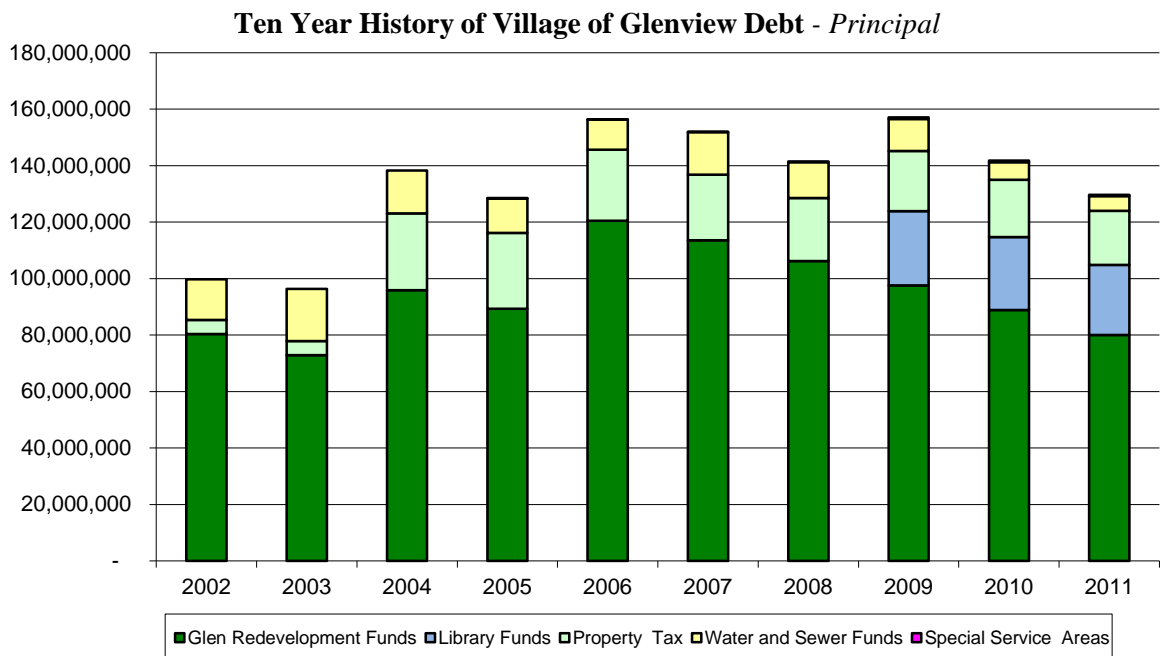
until the bonds were repaid. The Village does not currently use this type of bond; however, it can be used if the need should arise.

Special Service Area Bonds

Special Service Area financing is a special bonding arrangement for capital improvements benefiting residents in specific areas of the Village. This debt is authorized by the property owners within those areas and these bonds are levied to those property owners. The Village does, and may 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 history of the Village’s borrowing, broken down by the repayment source each year.



* Source: Village of Glenview Finance Department Records

As of December 31, 2011, the Village has borrowed \$155,070,000 through eleven bonds and one note payable. Of that amount, the Village’s current outstanding debt at December 31, 2011 is:

Principal	\$ 129,190,273
Interest	\$ 25,173,954
Total	\$ 154,364,227

This outstanding debt repayment is through 2029 and is paid through multiple sources, including:

Property Tax	Library	Water and Sewer Funds	Glen Redevelopment Funds	Total Government Debt
19,150,000	24,820,000	5,255,273	79,965,000	129,190,273

The 2011 Tax Levy requirement to meet debt service payments on the outstanding bonds is \$16,663,315, although \$13,228,503 is abated leaving a net requirement of \$3,434,812. The reasons for the abatements are that the funds required for repayment are either escrowed or are transferred from other Village of Glenview funds.

A listing of the Village’s current debt and repayment plan are located in Table A and subsequent debt service payment schedules.

Impact of Debt Service

Much like the impact of capital projects, debt service payments are paid 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 needs, 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.

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 is 4.195%. 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 .921%. 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 projects 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 4.195%, which is below the limit for non-home rule communities. This indicator is important because once the Glen TIF is completed, property in the Glen becomes part of the total EAV and will drive down this percentage rate.

Percentage of Debt per Equalized Assessed Valuation (EAV)

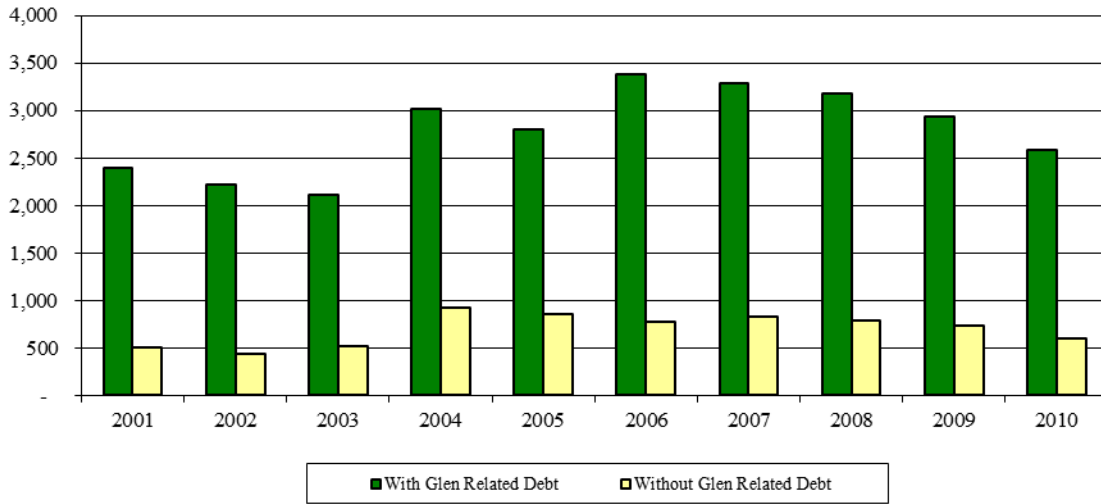


* Source: Cook County Clerk's Office and Village of Glenview Finance Department Records

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 \$2,582 with Glen related debt and \$594 without Glen related debt.

Total Debt per Capita

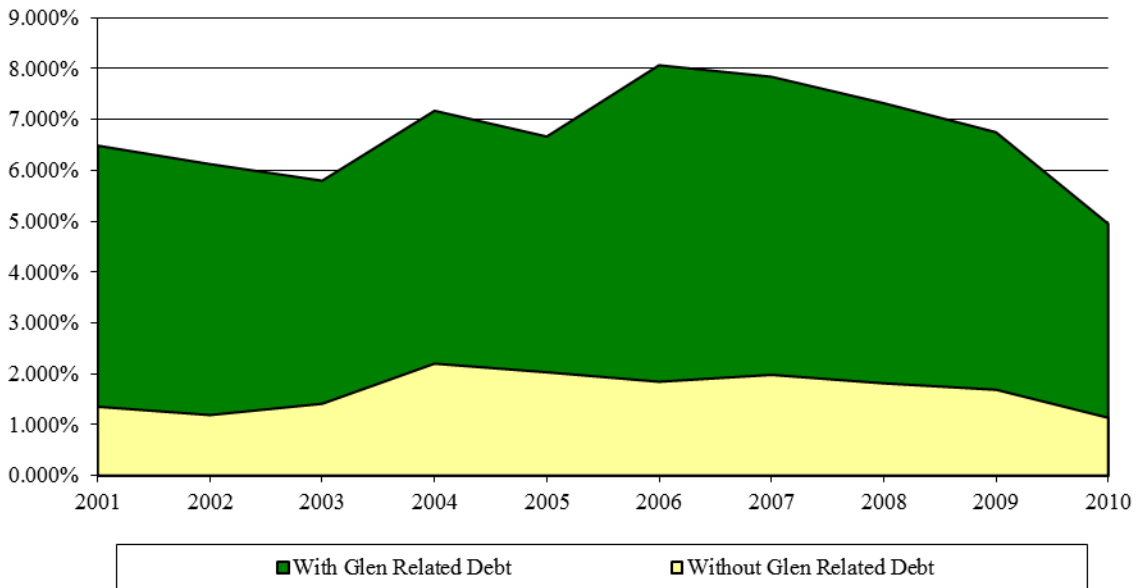


* Source: Cook County Clerk's Office, U.S. Census Bureau, and Village of Glenview Finance Department Records

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 the local residents may not be able to bear the burden of additional debt. Currently, with Glen related debt the ratio is 4.951% and without Glen related debt the ratio is 1.138%

Percentage of Debt per Personal Income



* 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 superior bond ratings. Moody's Investors Service issued the Village a rating of Aaa 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.

Table A – Outstanding Debt

This table lists the Village's outstanding debt at December 31, 2011 (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
GO Refunding Bond Series 2003B	System Improvements	Wholesale Water Fund	1.300% 3.850%	2012	\$1,955,000	\$225,000
GO Bond Series 2004A	Glen Development	Glen Redevelopment Project Revenues	2.000% 4.000%	2014	\$25,000,000	\$18,300,000
GO Bond Series 2004B	New Police Headquarters Facility	Property Tax Levy (Debt Service)	3.500% 4.700%	2024	\$22,315,000	\$19,150,000
GO Bond Series 2005	Refunding	Glen Redevelopment Project Revenues	3.500% 3.750%	2018	\$10,000,000	\$9,975,000
GO Bond Series 2006A	Glen Development	Glen Redevelopment Project Revenues	3.750%	2018	\$10,000,000	\$10,000,000
GO Bond Series 2007A	Infrastructure Improvements	Waterworks and Sewerage Funds	3.500% 3.750%	2016	\$5,000,000	\$2,975,000
GO Bond Taxable Series 2007B	Infrastructure Improvements	North Maine Water and Sewerage Fund	4.800% 5.000%	2016	\$1,200,000	\$660,000
GO Bond Series 2009A	New Library Building	Property Tax Levy (Debt Service)	3.000% 4.125%	2029	\$26,300,000	\$24,820,000
GO Refinancing Bond Series 2009D	Glen Development	Glen Redevelopment Project Revenues	2.000% 4.000%	2018	\$11,290,000	\$8,105,000
GO Bond Taxable Series 2009E	Purchase of Navy Property	Glen Redevelopment Project (Land Sales Proceeds)	2.350%	2013	\$28,125,000	\$28,125,000
GO Bond Series 2011	Refunding	Glen Redevelopment Project Revenues	1.500% 3.000%	2012	\$11,035,000	\$5,460,000
Notes Payable						
CPN 1997	System Improvements	North Maine Water and Sewerage Fund	4.942%	2019	\$2,850,000	\$1,395,273

Village of Glenview, Illinois
General Obligation Refunding Bond Series 2003B
 Long-term Debt Requirements
December 31, 2011

Date of Issue	April 1, 2003	
Date of Maturity	December 1, 2012	
Authorized Issue	\$1,955,000	
Denomination of Bonds	\$5,000	
Interest Rates	<u>Bonds</u>	<u>Rate</u>
	001-032	1.30%
	033-068	1.60%
	069-105	1.80%
	106-142	2.00%
	143-180	2.40%
	181-219	2.80%
	220-260	3.20%
	261-302	3.50%
	303-346	3.80%
	347-391	3.85%
Interest Dates	June 1 and December 1	
Principal Maturity Date	December 1	
Payable at	American National Bank and Trust Company of Chicago	

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending Dec 31	Requirements			Interest Due on			
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>	<u>June 1</u>	<u>Amount</u>	<u>Dec. 1</u>	<u>Amount</u>
2012	\$ <u>225,000</u>	\$ <u>8,662</u>	\$ <u>233,662</u>	2012	\$ <u>4,331</u>	2012	\$ <u>4,331</u>

NOTE: The proceeds of the General Obligation Refunding Bonds Series 2003B were used to fully refund the Series 1992 Bonds. Principal and interest will be paid from the Wholesale Water Fund.

Village of Glenview, Illinois
General Obligation Bond Series 2004A
 Long-term Debt Requirements
December 31, 2011

Date of Issue	August 1, 2004	
Date of Maturity	December 1, 2014	
Authorized Issue	\$25,000,000	
Denomination of Bonds	\$5,000	
Interest Rates	<u>Bonds</u>	<u>Rate</u>
	001-025	2.000%
	026-050	2.125%
	051-110	2.500%
	111-215	2.750%
	216-570	3.000%
	571-980	3.250%
	981-1340	3.375%
	1341-3350	3.700%
	3351-5000	4.000%
Interest Dates	June 1 and December 1	
Principal Maturity Date	December 1	
Payable at	Wells Fargo Bank, N.A., Chicago, Illinois	

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending Dec 31	Requirements			Interest Due on			
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>	<u>June 1</u>	<u>Amount</u>	<u>Dec. 1</u>	<u>Amount</u>
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	<u>8,250,000</u>	<u>330,000</u>	<u>8,580,000</u>	2014	<u>165,000</u>	2014	<u>165,000</u>
	<u>\$ 18,300,000</u>	<u>\$ 1,655,076</u>	<u>\$ 19,955,076</u>		<u>\$ 827,538</u>		<u>\$ 827,538</u>

NOTE: Principal and interest is payable from the Special Tax Allocation Fund.

Village of Glenview, Illinois
General Obligation Bond Series 2004B
 Long-term Debt Requirements
December 31, 2011

Date of Issue August 1, 2004
 Date of Maturity December 1, 2024
 Authorized Issue \$22,315,000
 Denomination of Bonds \$5,000
 Interest Rates

<u>Bonds</u>	<u>Rate</u>	<u>Bonds</u>	<u>Rate</u>
001-413	3.500%	2429-2728	4.250%
414-633	3.625%	2729-3043	4.375%
634-863	3.875%	3044-3373	4.400%
864-1863	4.000%	3374-3718	4.500%
1864-2138	4.100%	3719-4083	4.625%
2139-2428	4.100%	4084-4463	4.700%

Interest Dates June 1 and December 1
 Principal Maturity Date December 1
 Payable at Wells Fargo Bank, N.A., Chicago, IL

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending Dec 31	<u>Requirements</u>			<u>Interest Due on</u>			
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>	<u>June 1</u>	<u>Amount</u>	<u>Dec. 1</u>	<u>Amount</u>
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

(Continued)

Village of Glenview, Illinois
General Obligation Bond Series 2004B (Continued)
 Long-term Debt Requirements
December 31, 2011

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS (Continued)

Fiscal Year Ending Dec 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
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
	<u>\$ 19,150,000</u>	<u>\$ 6,402,920</u>	<u>\$ 25,552,920</u>		<u>\$ 3,201,460</u>		<u>\$ 3,201,460</u>

NOTE: Principal and interest is payable from a property tax levy.

(Concluded)

Village of Glenview, Illinois
General Obligation Refunding Bond Series 2005
 Long-term Debt Requirements
December 31, 2011

Date of Issue	November 1, 2005			
Date of Maturity	December 1, 2018			
Authorized Issue	\$10,000,000			
Denomination of Bonds	\$5,000			
Interest Rates				
	<u>Bonds</u>	<u>Rate</u>	<u>Bonds</u>	<u>Rate</u>
	001-005	3.50%	676-970	3.75%
	006-145	3.75%	971-1290	3.75%
	146-400	3.75%	1291-1635	3.75%
	401-675	3.75%	1636-2000	3.75%
Interest Dates	June 1 and December 1			
Principal Maturity Date	December 1			
Payable at	Wells Fargo Bank, N.A., Chicago, Illinois			

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending Dec 31	Requirements			Interest Due on			
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>	<u>June 1</u>	<u>Amount</u>	<u>Dec. 1</u>	<u>Amount</u>
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>\$ 9,975,000</u>	<u>\$ 1,664,998</u>	<u>\$ 11,639,998</u>		<u>\$ 832,499</u>		<u>\$ 832,499</u>

NOTE: Principal and interest is payable from the Special Tax Allocation Fund.

Village of Glenview, Illinois
General Obligation Bond Series 2006A
 Long-term Debt Requirements
December 31, 2011

Date of Issue	December 1, 2006
Date of Maturity	December 1, 2018
Authorized Issue	\$10,000,000
Denomination of Bonds	\$5,000
Interest Rates	3.75%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A., Chicago, Illinois

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending Dec 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
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	195,000	2,745,000	2017	97,500	2017	97,500
2018	2,650,000	99,376	2,749,376	2018	49,688	2018	49,688
	<u>\$ 10,000,000</u>	<u>\$ 2,081,252</u>	<u>\$ 12,081,252</u>		<u>\$ 1,040,626</u>		<u>\$ 1,040,626</u>

NOTE: Principal and interest is payable from the Special Tax Allocation Fund.

Village of Glenview, Illinois
General Obligation Bond Series 2007A
 Long-term Debt Requirements
December 31, 2011

Date of Issue	December 15, 2007
Date of Maturity	December 1, 2016
Authorized Issue	\$5,000,000
Denomination of Bonds	\$5,000
Interest Rates	3.50% - 3.75%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A., Chicago, Illinois

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending Dec 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
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	<u>635,000</u>	<u>23,812</u>	<u>658,812</u>	2016	<u>11,906</u>	2016	<u>11,906</u>
	<u>\$ 2,975,000</u>	<u>\$ 327,662</u>	<u>\$ 3,302,662</u>		<u>\$ 163,831</u>		<u>\$ 163,831</u>

NOTE: Principal and interest is payable from the Glenview Water Fund and the Glenview Sanitary Sewer Fund.

Village of Glenview, Illinois
General Obligation Bond Series 2007B
 Long-term Debt Requirements
December 31, 2011

Date of Issue	December 15, 2007
Date of Maturity	December 1, 2016
Authorized Issue	\$1,200,000
Denomination of Bonds	\$5,000
Interest Rates	4.80% - 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A., Chicago, Illinois

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending Dec 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
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>\$ 660,000</u>	<u>\$ 97,322</u>	<u>\$ 757,322</u>		<u>\$ 48,661</u>		<u>\$ 48,661</u>

NOTE: Principal and interest is payable from the North Maine Water and Sewer Fund.

Village of Glenview, Illinois
General Obligation Bond Taxable Series 2009A
 Long-term Debt Requirements
December 31, 2011

Date of Issue	May 5, 2009
Date of Maturity	December 1, 2029
Authorized Issue	\$26,300,000
Denomination of Bonds	\$5,000
Interest Rates	3.000 - 4.125%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A., Chicago, Illinois

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending Dec 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2012	\$ 1,045,000	\$ 910,181	\$ 1,955,181	2012	\$ 455,091	2012	\$ 455,091
2013	1,070,000	878,831	1,948,831	2013	439,416	2013	439,416
2014	1,095,000	846,731	1,941,731	2014	423,366	2014	423,366
2015	1,125,000	813,881	1,938,881	2015	406,941	2015	406,941
2016	1,155,000	780,131	1,935,131	2016	390,066	2016	390,066
2017	1,190,000	745,481	1,935,481	2017	372,741	2017	372,741
2018	1,225,000	703,831	1,928,831	2018	351,916	2018	351,916
2019	1,270,000	660,956	1,930,956	2019	330,478	2019	330,478
2020	1,310,000	616,506	1,926,506	2020	308,253	2020	308,253
2021	1,360,000	567,381	1,927,381	2021	283,691	2021	283,691
2022	1,410,000	516,381	1,926,381	2022	258,191	2022	258,191
2023	1,460,000	463,506	1,923,506	2023	231,753	2023	231,753
2024	1,520,000	408,756	1,928,756	2024	204,378	2024	204,378
2025	1,580,000	347,956	1,927,956	2025	173,978	2025	173,978
2026	1,645,000	284,756	1,929,756	2026	142,378	2026	142,378
2027	1,715,000	218,956	1,933,956	2027	109,478	2027	109,478
2028	1,785,000	150,356	1,935,356	2028	75,178	2028	75,178
2029	1,860,000	76,725	1,936,725	2029	38,363	2029	38,363
	<u>\$ 24,820,000</u>	<u>\$ 9,991,306</u>	<u>\$ 34,811,306</u>		<u>\$ 4,995,653</u>		<u>\$ 4,995,653</u>

NOTE: Principal and interest is payable from a library property tax levy.

Village of Glenview, Illinois
General Obligation Bond Taxable Series 2009D
 Long-term Debt Requirements
December 31, 2011

Date of Issue	October 21, 2009
Date of Maturity	December 1, 2018
Authorized Issue	\$11,290,000
Denomination of Bonds	\$5,000
Interest Rates	2.00 - 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A., Chicago, Illinois

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending Dec 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2012	\$ 885,000	\$ 237,150	\$ 1,122,150	2012	\$ 118,575	2012	\$ 118,575
2013	385,000	219,450	604,450	2013	109,725	2013	109,725
2014	1,380,000	211,750	1,591,750	2014	105,875	2014	105,875
2015	1,370,000	177,250	1,547,250	2015	88,625	2015	88,625
2016	1,365,000	136,150	1,501,150	2016	68,075	2016	68,075
2017	1,360,000	95,200	1,455,200	2017	47,600	2017	47,600
2018	1,360,000	54,400	1,414,400	2018	27,200	2018	27,200
	<u>\$ 8,105,000</u>	<u>\$ 1,131,350</u>	<u>\$ 9,236,350</u>		<u>\$ 565,675</u>		<u>\$ 565,675</u>

NOTE: Principal and interest is payable from the Special Tax Allocation Fund.

Village of Glenview, Illinois
General Obligation Bond Taxable Series 2009E
 Long-term Debt Requirements
December 31, 2011

Date of Issue	October 21, 2009
Date of Maturity	December 1, 2013
Authorized Issue	\$28,125,000
Denomination of Bonds	\$5,000
Interest Rates	2.35%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A., Chicago, Illinois

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending Dec 31	Requirements			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2012	\$ -	\$ 660,938	\$ 660,938	2012	\$ 330,469	2012	\$ 330,469
2013	28,125,000	660,938	28,785,938	2013	330,469	2013	330,469
	<u>\$ 28,125,000</u>	<u>\$ 1,321,876</u>	<u>\$ 29,446,876</u>		<u>\$ 660,938</u>		<u>\$ 660,938</u>

NOTE: Interest is payable from Special Tax Allocation Fund. Principal is payable from proceeds of land sales.

Village of Glenview, Illinois
General Obligation Refunding Bond Series 2011
 Long-term Debt Requirements
December 31, 2011

Date of Issue	September 27, 2011
Date of Maturity	December 1, 2012
Authorized Issue	\$11,035,000
Denomination of Bonds	\$5,000
Interest Rates	1.50 - 3.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A., Chicago, Illinois

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending Dec 31	Requirements			Interest Due on			
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>	<u>June 1</u>	<u>Amount</u>	<u>Dec. 1</u>	<u>Amount</u>
2012	\$ <u>5,460,000</u>	\$ <u>163,800</u>	\$ <u>5,623,800</u>	2012	\$ <u>81,900</u>	2012	\$ <u>81,900</u>

NOTE: Principal and interest is payable from Special Tax Allocation Fund.

Village of Glenview, Illinois
Corporate Purpose Notes Series 1997
 Long-term Debt Requirements
December 31, 2011

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

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending Dec 31	Requirements		
	Principal	Interest	Totals
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	<u>205,221</u>	<u>10,143</u>	<u>215,364</u>
	<u>\$ 1,395,273</u>	<u>\$ 327,730</u>	<u>\$ 1,723,003</u>

NOTE: Debt service is payable from the North Maine Water and Sewer Fund.

VILLAGE OF GLENVIEW



COMPONENT UNIT

Glenview Public Library Fund

	FY 2011	FY 2012		FY 2013	
	Actual	Budget	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$2,720,485	\$3,210,431	\$3,210,431	\$3,210,431	\$2,856,589
Budgeted Revenues					
Local Taxes	5,732,881	5,744,070	5,744,070	5,769,594	5,734,860
Fees and Fines	94,393	96,000	96,000	82,000	82,000
Charges for Services	58,491	53,100	53,100	61,950	61,950
Intergovernmental	796,330	727,789	884,812	894,132	950,244
Investment Income	17,379	15,500	15,500	22,200	8,500
Other/Miscellaneous	42,498	20,000	20,000	33,900	33,900
Total Revenues	6,741,971	6,656,459	6,813,482	6,863,776	6,871,454
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	4,810,076	4,964,305	4,915,563	4,896,387	5,242,323
Contractual Services **	732,055	1,036,875	1,109,073	1,088,523	1,289,353
Commodities	640,360	688,955	688,955	668,562	667,775
Other Operating Costs	61,891	106,904	106,904	67,900	103,490
Capital Outlay **	7,643	7,650	7,650	7,450	5,150
Total Operating Expenditures	6,252,026	6,804,689	6,828,145	6,728,822	7,308,091
<i>Other Expenditures</i>					
Transfer Out	-	-	488,795	488,795	-
Total Other Expenditures	-	-	488,795	488,795	-
Total Expenditures	6,252,026	6,804,689	7,316,940	7,217,617	7,308,091
Ending Fund Balance	3,210,431	3,062,201	2,706,973	2,856,589	2,419,952
Ending Fund Balance as a Percent of Total Subsequent Yr Total Expenditures	47.71%	41.90%	37.04%	39.09%	32.21%

Library New Building Fund

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	1,647,359	(65,341)	(65,341)	(65,341)	3,659
<i>Budgeted Revenues</i>					
Contributions from Primary Gov't	3,166	-	-	-	-
Transfer in from Gift Funds	1,139,902	87,608	87,608	70,000	13,597
<i>Total Revenues</i>	1,143,068	87,608	87,608	70,000	13,597
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Capital Outlay-Building	2,855,768	87,608	87,608	1,000	13,597
Transfer to Building Fund	-	-	-	-	-
<i>Total Operating Expenditures</i>	2,855,768	87,608	87,608	1,000	13,597
<i>Total Expenditures</i>	2,855,768	87,608	87,608	1,000	13,597
<i>Surplus/(Deficit)</i>	(1,712,700)	-	-	69,000	-
<i>Ending Fund Balance/ Net Assets</i>	(65,341)	(65,341)	(65,341)	3,659	3,659

Library Debt Service 2009A Bond Fund

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised	Projected	
Beginning Fund Balance/ Net Assets	3,485	48,053	48,053	48,053	77,403
Budgeted Revenues					
Property Tax	1,024,489	1,466,386	1,466,386	1,492,736	1,958,831
Contributions from Village	980,391	-	-	-	-
Contributions from Library Operating	-	-	-	488,795	-
Transfer In from Operating Fund	-	488,795	488,795	-	-
Investment Income	969	800	800	3,500	1,000
Total Revenues	2,005,849	1,955,981	1,955,981	1,985,031	1,959,831
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Bond Principal	1,020,000	1,045,000	1,045,000	1,045,000	1,070,000
Bond Interest	941,281	910,181	910,181	910,181	878,831
Escrow Agent Fee		500	500	500	500
Total Operating Expenditures	1,961,281	1,955,681	1,955,681	1,955,681	1,949,331
Total Expenditures	1,961,281	1,955,681	1,955,681	1,955,681	1,949,331
Surplus/(Deficit)	44,568	300	300	29,350	10,500
Ending Fund Balance/ Net Assets	48,053	48,353	48,353	77,403	87,903

Library Special Reserve Fund

	FY 2011	FY 2012		FY 2013	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	648,652	630,772	630,772	630,772	633,072
<i>Budgeted Revenues</i>					
Investment Income	3,082	7,000	7,000	2,300	1,850
<i>Total Revenues</i>	3,082	7,000	7,000	2,300	1,850
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Miscellaneous	20,962	-	-	-	-
Capital Outlay	-	350,000	350,000	-	350,000
<i>Total Operating Expenditures</i>	20,962	350,000	350,000	-	350,000
<i>Total Expenditures</i>	20,962	350,000	350,000	0	350,000
<i>Surplus/(Deficit)</i>	(17,880)	(343,000)	(343,000)	2,300	(348,150)
<i>Ending Fund Balance/ Net Assets</i>	630,772	287,772	287,772	633,072	284,922

2013 GIFT FUND BUDGETS

	2011 Actual	FY 2012 Original	FY 2012 Revised	Projected	2013 Budget
<u>Fund 810 Friends of the Library</u>					
<i>Beginning Fund Balance</i>	260,581	53,152	53,152	52,316	52,666
<i>Budgeted Revenues</i>					
Investment Income	1,379	500	500	350	200
Donations	30,000	30,000	30,000	20,000	20,000
<i>Total Revenues</i>	31,379	30,500	30,500	20,350	20,200
<i>Budgeted Expenditures</i>					
Contractual Services	-	-	-	-	-
Miscellaneous	4,515	34,000	34,000	20,000	20,000
Transfer to Building Fund	235,129	-	-	-	-
<i>Total Expenditures</i>	239,644	34,000	34,000	20,000	20,000
<i>Ending Fund Balance</i>	52,316	49,652	49,652	52,666	52,866
<u>Fund 820 Gift</u>					
<i>Beginning Fund Balance</i>	124,185	113,510	113,510	113,778	115,618
<i>Budgeted Revenues</i>					
Investment Income	767	500	500	840	300
Donations	1,350	1,000	1,000	1,000	1,000
<i>Total Revenues</i>	2,117	1,500	1,500	1,840	1,300
<i>Budgeted Expenditures</i>					
Contractual Services	-	-	-	-	-
Transfer to Building	12,524	-	-	-	-
<i>Total Expenditures</i>	12,524	-	-	-	-
<i>Ending Fund Balance</i>	113,778	115,010	115,010	115,618	116,918
<u>Fund 825 GPL Foundation Fund</u>					
<i>Beginning Fund Balance</i>	781,405	50,587	50,587	29,668	58,635
<i>Budgeted Revenues</i>					
Donations	18,667	6,250	6,250	30,400	5,000
Investment Income	2,748	225	225	420	150
<i>Total Revenues</i>	21,415	6,475	6,475	30,820	5,150
<i>Budgeted Expenditures</i>					
Other Professional	-	3,500	3,500	555	500
Building Expense	15,829	-	-	1,298	-
Program Expense	-	2,000	2,000	-	-
Transfer to Fund 820 Gift	-	-	-	-	-
Transfer to Building Fund	757,323	-	-	-	-
<i>Total Expenditures</i>	773,152	5,500	5,500	1,853	500
<i>Ending Fund Balance</i>	29,668	51,562	51,562	58,635	63,285

Fund 835 Watson Gift

Beginning Fund Balance 141,014 87,608 87,608 87,486 20,698

Budgeted Revenues

Investment Income 679 10 10 250 10

Total Revenues **679 10 10 250 10**

Budgeted Expenditures

Miscellaneous - - - - -

Building Expense - - - 6,397 -

Transfer to Fund 820 Gift - 10 10 - -

Transfer to Building Fund 54,207 87,608 87,608 60,641 20,708

Total Expenditures **54,207 87,618 87,618 67,038 20,708**

Ending Fund Balance **87,486 - - 20,698 -**

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VILLAGE OF GLENVIEW



BUDGET RESOLUTION

RESOLUTION NO. 12-170

**A RESOLUTION ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF
GLENVIEW FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2013 AND
ENDING DECEMBER 31, 2013**

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, 2013, 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 20, 2012, for public inspection as provided by Statute;

WHEREAS, pursuant to notice duly published in a newspaper of general circulation in the Village on November 22, 2012, the corporate authorities held a public hearing on the 2013 tentative annual budget on December 4, 2012; and

WHEREAS, the corporate authorities have determined that it is in the public interest to adopt the annual budget for the Village, for the fiscal year beginning January 1, 2013 and ending December 31, 2013.

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, 2013 and ending December 31, 2013, 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 2012, 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 and publication in pamphlet form in the manner provided by law.

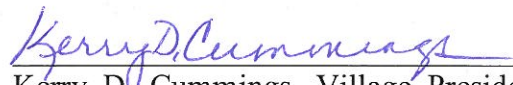
PASSED this 4th day of December, 2012.

AYES: Britton, Cuisiner, Detlefs, Jenny, Karton, White

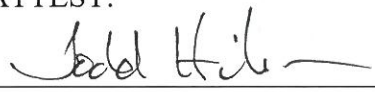
NAYS: None

ABSENT: None

APPROVED by me this 4th day of December, 2012.


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

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VILLAGE OF GLENVIEW



2012 TAX LEVY CALCULATION

Village of Glenview
2012 Property Tax Levy Calculation

Levy Component	2012				2011		% Change
	Proposed Levy Requirements	Less Abatements	Net Levy Requirements	Plus Loss Provision	Proposed Extended Levy	Final Extended Levy	
Corporate Operations	\$2,415,346	\$0	\$2,415,346	\$72,460	\$2,487,807	\$2,715,324	-8.38%
IMRF	1,770,276	0	1,770,276	53,108	1,823,384	1,605,363	13.58%
Police Pension	1,612,832	0	1,612,832	48,385	1,661,217	1,820,386	-8.74%
Fire Pension	3,081,840	0	3,081,840	92,455	3,174,295	2,948,792	7.65%
Subtotal	\$8,880,294	\$0	\$8,880,294	\$266,409	\$9,146,703	\$9,089,865	0.63%
Debt Service							
2004B Corporate Purpose Bonds	1,948,862	0	1,948,862	97,443	2,046,305	2,066,846	-0.99%
2005 Refunding Bonds	1,622,812	(1,622,812)	0	0	0	0	0.00%
2006A Corporate Purpose Bonds	375,000	(375,000)	0	0	0	0	0.00%
2007A Corporate Purpose Bonds	661,462	(661,462)	0	0	0	0	0.00%
2007B Corporate Purpose Bonds	160,984	(160,984)	0	0	0	0	0.00%
2009D Refunding Bonds	604,450	(604,450)	0	0	0	0	0.00%
2009E Refunding Bonds	28,785,938	(28,785,938)	0	0	0	0	0.00%
2012A Refunding Bonds	604,800	(604,800)	0	0	0	0	0.00%
Total Village Debt Service	\$34,764,308	(\$32,815,446)	\$1,948,862	\$97,443	\$2,046,305	\$2,066,846	-0.99%
Total Village Tax Levy	\$43,644,602	(\$32,815,446)	\$10,829,156	\$363,852	\$11,193,008	\$11,156,711	0.33%
Library Operations	\$5,712,860	\$0	\$5,712,860	\$171,386	\$5,884,246	\$5,864,892	0.33%
2009A Corporate Purpose Bonds	\$1,948,831	\$0	\$1,948,831	\$97,442	\$2,046,273	\$1,539,705	32.90%
Total Library Tax Levy	\$7,661,691	\$0	\$7,661,691	\$268,827	\$7,930,519	\$7,404,597	7.10%
COMBINED TOTAL LEVY	\$51,306,294	(\$32,815,446)	\$18,490,848	\$632,679	\$19,123,527	\$18,561,308	3.03%

TAX LEVY ORDINANCE 2012
ORDINANCE NO. 5622

AN ORDINANCE LEVYING TAXES FOR THE 2012 TAX YEAR
FOR THE VILLAGE OF GLENVIEW, COOK COUNTY, ILLINOIS

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

WHEREAS, the Village has authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs that protect the public health, safety and welfare of its citizens; and

WHEREAS, the corporate authorities have determined that, in the interest of the health, safety and welfare of the Village and to provide services to its residents, it is appropriate to adopt an ordinance levying taxes for the 2012 tax year to be collected in fiscal year 2013.

NOW, THEREFORE BE IT ORDAINED by the President and Board of Trustees of the Village of Glenview, Cook County, Illinois:

Section 1: That the total budgeted amount for all corporate purposes legally made and to be collected from the tax levy of the 2012 tax year is hereby ascertained to be the sum of \$51,306,294.00 (Fifty-One Million Three Hundred Six Thousand Two Hundred Ninety-Four and NO/100 Dollars).

Section 2: That the sum of \$51,306,294.00 (Fifty-One Million Three Hundred Six Thousand Two Hundred Ninety-Four and NO/100 Dollars) is the total 2012 Tax Levy for the Operations, Pensions and Debt Service of The Village of Glenview and the Glenview Public Library as follows:

Corporate Fund	\$2,415,346
IMRF Pension, Included in Corporate Fund	1,770,276
Police Pension Fund	1,612,832
Firefighters' Pension Fund	3,081,840
2004-B G.O. Debt Service Fund	1,948,862
2005 G.O. Debt Service Fund	1,662,812
2006-A G.O. Debt Service Fund	375,000
2007-A G.O. Debt Service Fund	661,462
2007-B G.O. Debt Service Fund	160,984
2009-D G.O. Debt Service Fund	604,450
2009-E G.O. Debt Service Fund	28,785,938
2012-A G.O. Debt Service Fund	604,800
Library Debt Service 2009-A Fund	1,948,831
Glenview Public Library Fund	5,712,860
	<hr/>
Total 2012 Tax Levy	<u><u>\$51,306,294</u></u>

Section 3: That the purposes and the corresponding amounts budgeted to be collected from the tax levy, are detailed in Appendix A.

Section 4: That the total sum of \$51,306,294.00 (Fifty-One Million Three Hundred Six Thousand Two Hundred Ninety-Four and NO/100 Dollars) be ascertained, budgeted and detailed as aforesaid, and the same is hereby levied and assessed on all property subject to taxation within the Village according to the value of said property as it is assessed and equalized for State and County purposes for the current year.

Section 5: That there is hereby certified to the County Clerk of Cook County, Illinois, the several sums aforesaid constituting said total amount of \$51,306,294.00 (Fifty-One Million Three Hundred Six Thousand Two Hundred Ninety-Four and NO/100 Dollars), which said total amount the Village required to be raised by taxation for the 2012 tax year of said Village, and the Village Clerk is hereby directed to file with the County Clerk of said County on or before the time required by law, a certified copy of this ordinance and also to certify at said last mentioned time to said County Clerk the said total amount required to be raised by taxation in accordance with the provisions of the Revenue Laws of the State of Illinois.

Section 6: This ordinance shall be in full force and effect ten (10) days after its passage, approval and publication in pamphlet form.

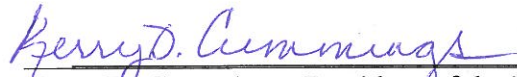
PASSED this 4th day of December, 2012.

AYES: Britton, Cuisiner, Detlefs, Jenny, Karton, White

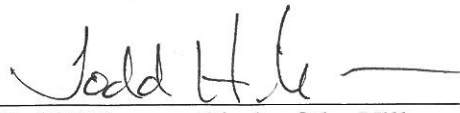
NAYS: None

ABSENT: None

APPROVED by me this 4th day of December, 2012.


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

ATTESTED and FILED in my office
this 4th day of December, 2012.


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

VILLAGE OF GLENVIEW



GLOSSARY OF TERMS

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.

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.

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.

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.

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).

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.

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.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB):

The independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

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.

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.

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.

O

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.

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.

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.

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.
CERF: Capital Equipment Replacement Fund
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
FRRF: Facility Repair and Replacement Fund
GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
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
MERF: Municipal Equipment Repair Fund
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
VMO: Village Manager's Office
VSP: Voluntary Separation Program