



# The Village of Glenview

## **Fiscal Year 2011 Adopted Annual Budget**

**Presented to:**

**Village Board of Trustees**

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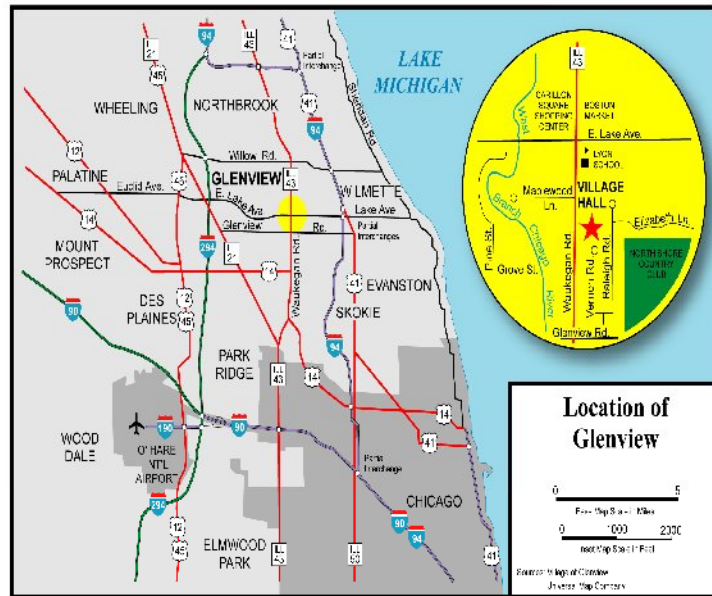
Jerry Burke  
Public Works Director

Darrell Barber  
Finance Director

and  
The Staff of the  
Village of Glenview

## Village of Glenview Profile

The Village of Glenview was incorporated on June 20, 1899 with an estimated population of 351. Today, the Village covers 13.83 square miles and 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 concurrence of the Trustees, appoints the Village Manager, responsible for implementing Board policies and handling day-to-day operations, including overseeing a staff of approximately 282 full time employees in eight municipal departments; Administrative Services, Capital Projects, Development, Fire, Manager's Office, Police, and Public Works.

# Table of Contents

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Village of Glenview Profile .....	1
GFOA 2010 Award .....	5
Letter of Transmittal .....	8-10

## ***Introduction and Overview***

How to Use this Document .....	13
Village History .....	14-15
Village Demographics .....	16-21
Organization Chart .....	22
Budget Calendar .....	23
Budget Process Flow Chart .....	24
Budgeting Basics .....	25-27
Financial Policies .....	28-31

## ***Summary Table and Budgets by Fund***

Village of Glenview Fund Structure .....	33
Revenue Highlights .....	34-39
Expenditure Highlights .....	40-42
All Funds Summary by Type .....	43
2011 Village Sources and Uses .....	44
2011 Balance Statements .....	45-49

## ***Corporate Fund***

Corporate Fund Summary .....	51-56
------------------------------	-------

## ***Special Revenue Funds***

Motor Fuel Tax Fund .....	60
Refuse and Recycling Fund .....	61-62
Joint Dispatch .....	63-64
Police Special Fund .....	65
Foreign Fire Fund .....	66
Village Permanent Fund .....	67-68
Glen Redevelopment Fund (TIF) .....	69-70
Glen Caretaker Fund (TIF) .....	71-72
Glen Land Sales Fund (TIF) .....	73-74
Special Tax Allocation Fund .....	75-76

## ***Enterprise Funds***

Enterprise Funds Overview .....	79
Glenview Water and Sanitary Sewer Funds Overview .....	80
Glenview Water Fund .....	81-82
Glenview Sanitary Fund .....	83-84
Wholesale Water Fund .....	85-86
Commuter Parking Fund .....	87-88
North Maine Water and Sewer Fund .....	89-91

## ***Internal Service Funds***

Municipal Equipment Repair Fund .....	93-94
Capital Equipment Replacement Fund .....	95-96
Insurance and Risk Fund.....	97-98
Facilities Repair and Replacement Fund .....	99-100

## ***Trust and Agency Funds***

Trust and Agency Fund Overview .....	104
Police Pension Fund .....	105
Firefighters' Pension Fund .....	106
Escrow Deposit Fund .....	107
Special Service Area Bond Fund .....	108

## ***Capital Project Funds***

Capital Projects Funds Overview .....	111
Capital Projects Fund .....	112
Glen Capital Projects Fund .....	113
2006A Project Fund .....	114

## ***Debt Funds***

Debt Service Fund Overview .....	117
CPBS 04 Fund .....	118
2000 GO Fund .....	119
2006 Bond Fund.....	120
2009E Debt Service Fund .....	121

## ***Budgets by Department***

Department Operating Summary .....	123-124
Village Board of Trustees .....	125-130
General Government .....	131-132

Village Manger Office Department.....	133-151
Administrative Services Department.....	153-166
Public Works Department.....	167-181
Police Department.....	183-185
Fire Department.....	187-190
Development Department.....	191-199
Capital Projects Department.....	201-210

***Capital Spending and Debt Management***

Capital Spending .....	213-226
Debt Management .....	229-247

***Component Unit***

Village of Glenview Public Library .....	250-253
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***Supplementary***

Resolution.....	256-257
2010 Tax Levy.....	260
Business Plan .....	264-286
Personnel Budget.....	290-300
Glossary .....	302-315



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Glenview  
Illinois**

For the Fiscal Year Beginning

**January 1, 2010**

President

Executive Director



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# 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 adopted annual budget for Fiscal Year 2011. The Board of Trustees held four public budget workshops, a capital improvement resident workshop and adopted the budget on December 13, 2011. 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***

As the national economy continues to struggle, local governments are increasingly faced with the hard choice of reducing service levels, assessing staffing levels, and maintaining adequate reserves. Despite these daunting challenges this budget emphasizes a proactive, multi-year approach that includes projecting and analyzing long-term program needs and costs. Early on in the process it was determined that the primary goal was to maintain service levels to the greatest extent possible, identify expense reduction strategies and utilize Village reserves while not increasing the burden to taxpayers.

The 2011 Budget was constructed with the understanding that the current economic environment has impacted Glenview residents, in a significant way. Employment opportunities remain difficult to find, local housing values remain stagnant or are declining, and an increasing property tax burden, owing to recent Cook County assessment changes, awaits them. The Cook County Assessor's recent changes to the property tax calculation formula, wherein the homeowner's exemption was reduced by 23% (from \$26K to \$20K) and the equalization factor increased 13%, has had the impact of increasing Glenview taxpayer's property tax obligations by some 8-10% on average prior to any increases requested by local taxing jurisdictions.

Given these extraordinary challenges, the Village management team constructed a spending plan for the upcoming year that addresses basic community priorities and relies on a multitude of strategies to minimize the FY 2011 projected budget deficit, with an eye towards FY 2012 and FY 2013, where increasing deficits loom without immediate spending reductions.

## ***Revenue and Expense Overview:***

Current economic conditions have a tremendous impact on the Village budget. General Sales Tax, Home Rule Sales Tax, State Shared Income Tax, Building Permits and Hotel Tax are all major revenue streams that have a direct relationship to the state of the economy. These five sources account for nearly 50% of Corporate Fund revenues. While there are signs these revenues are beginning to stabilize, they are below 2008 levels. The budget includes a 2.3% increase in base, *ongoing* Corporate Fund revenues. The property tax levy adjustment was held at 2% to capture the anticipated new equalized assessed valuation (EAV) on newly annexed, or improved, property per Village Board policy; thus, the net property tax impact to the Glenview taxpayer for Village services should be \$0.

With very little revenue growth, a continued focus on reducing operating expenses was necessary. It is anticipated that, despite the proposed reduction of the Village work force from 297 authorized full-time employees in FY 2010 to 282 in FY2011, base Corporate Fund expenditures will rise approximately 3.75% in FY 2011, largely due to increasing personnel costs pertaining to pensions, worker's compensation claims, health insurance, union contract obligations, and the overall compensation program. The fiscal reality is that even with continued reduction of the Village work force, the economy is not recovering rapidly enough to enable revenues to keep pace with expenses, thereby making it necessary to continue to manage with flexibility and draw down reserves, in a measured, thoughtful manner heading into FY 2011.

### ***Cost Cutting Strategies***

To address the projected FY 2011 shortfall and with an eye toward the future, the following strategies have been integrated into the adopted budget:

- ✓ Voluntary Separation Program (VSP): At the November 16, 2010 Village Board meeting, staff was authorized to make available a VSP to fifteen non-bargaining unit employees who were eligible to retire under current Illinois Municipal Retirement Fund guidelines. Ten employees chose to participate in this program. After payouts and related costs the VSP is expected to show net savings immediately in 2011 and create annual net savings of over \$700K starting in 2012.
- ✓ Position Eliminations: Elimination of the equivalent of five full-time positions, including one in the Village Manager's office; two Public Safety Non-Sworn Support Services positions; part-time seasonal Public Works employees; and two Public Works Maintenance Equipment Operator (MEO) positions. The workload will be absorbed by a combination of restructuring existing staff responsibilities, part-time staff, and contracted outside resources. It is projected that these position eliminations will net the Village savings of approximately \$400K annually after related costs.
- ✓ Drawdown of Reserves: The FY 2011 spending plan includes utilizing \$10.9M in Village reserves; \$1.3M from the Corporate Fund to fund operations and help control the annual water rate increases; \$6.8M from Permanent Fund reserves to fund \$2.5M in baseline CIP projects, \$3.3M in Storm Water improvement projects, and \$980K to defray 50% of the Library construction debt to ease the tax impact on Glenview residents; \$1.0M in Insurance/Risk Fund reserves; and, \$1.7M in reserves from the Facilities Replacement Fund.
- ✓ Reduction of Capital Equipment Replacement Fund (CERF) Funding: The CERF schedule has been modified to shave over \$160K of FY 2011 costs. This was achieved by adjusting the fund balance policy down 10%. Adequate funding continues to exist allowing the fund to remain in compliance with the Board's fund balance goals within the next few years, without negatively impacting the replacement schedule.
- ✓ Reduction of Overtime Expenses: The budget includes \$350K in overtime expense reductions. \$50K of this amount is attributable to a more flexible staffing model in the Joint Dispatch center, while a \$300K reduction in overtime within the Glenview Fire Department is achieved by removing one of three Village ambulances between the hours of 7pm and 7am, when call volume drops by over 50%.

- ✓ Capital Improvement Project (CIP) Budget Transfer Reduction: The transfer from the Corporate Fund to the CIP has been reduced from an originally planned \$2.0M to \$1.3M to provide the Village Board with cash flow flexibility in FY 2011. It should be noted, however, that this reduced transfer acknowledges the Village's success in securing approximately \$2.5M in State and Federal funds during the past year and a half to expedite several capital projects; thus, the infrastructure management strategy that the Village Board has historically relied on should be preserved. An important goal, in terms of eventually attaining structural balance, however, should be the restoration of the annual transfer from the Corporate Fund to the CIP at a minimum of \$2.0M in FY2012 to avoid falling behind on the Village's infrastructure replacement obligations.

I am cautiously optimistic that the aforementioned expense reductions will provide the Village with the ability to navigate FY 2011 while chipping away at projected deficits over the next few years. The strategies associated with this spending plan have helped minimize layoffs and service cuts to the greatest extent possible, while not presenting the average Glenview household with an increased property tax burden, thereby fulfilling the Village Board's direction to Village management. It should be noted, however, that should the local economy continue to remain stagnant in FY 2011, it is inevitable that service level expectations will be a central topic of discussion next fall as the Village prepares for FY 2012.

Throughout the adoption process for the FY 2011 budget, the Village management team identified a number of important projects that will begin to address the FY 2012 anticipated deficit, including: 1) the development of a new water/sewer rate model; 2) the continued implementation of a regional joint purchasing and contracting partnership with area communities to hopefully improve the Village's purchasing power (thus reducing operating and capital expenses) in the construction, public works, utilities, and facilities areas; 3) continuing to evaluate opportunities for further restructuring and streamlining Village services; and, 4) evaluating options pertaining to how the Village procures health insurance for employees to better contain costs and improve transparency of claims information.

### ***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 healthy and financially 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

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*VILLAGE OF GLENVIEW*



*INTRODUCTION AND OVERVIEW*

## *How to Use This Document*

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This budget is divided into six sections: Introduction and Overview, 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 2011 Budget was being developed and what actions were taken to maintain a healthy financial environment. The overview also contains an organizational chart, the Village history and profile, financial policies, and an explanation of the budget process.

### ***Budgets by Fund***

The Financial Summary Table provides an overview of estimated 2011 revenues, expenditures and ending Fund Balance/Net Assets. Each Budget by Fund includes 2009 actuals, 2010 adopted, revised and projected budgets, and 2011 adopted budget. The section also includes a description of the fund and any noteworthy changes implemented in the 2011 Budget.

### ***Budgets by Department***

The Budgets by Department section is new to the 2011 Budget. This section provides a view of the department operating expenditures across all programs and funds. The department narratives provide each department’s 2010 accomplishments, 2011 initiatives, performance measures, their 2011 appropriation by expense type, and staffing levels.

### ***Capital Spending and Debt Management***

The detailed capital improvement plan is included in this section and discusses the CIP criteria as well as the program impact on the Village’s operating budget. The debt management piece includes all outstanding debt schedules and explanations regarding debt policies.

### ***Component Unit***

The Component Unit for the Village is the Glenview Public Library. 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 FY2011 budget resolution, 2010 Tax Levy documents, department Business Plans and a Glossary for reference. The Personnel Budget is new to the 2011 Budget. The personnel budget illustrates how many FTE’s are being charged to various funds, such as the enterprise funds. This will begin to provide trending data that will enable future management decisions

## *Village of Glenview History*

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### ***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 led 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.



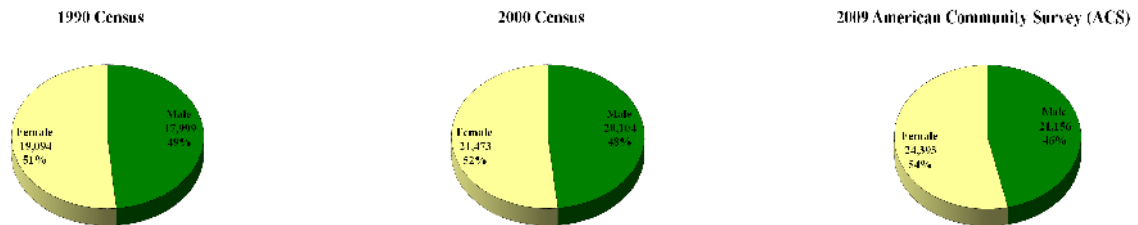
# Village of Glenview Demographics

## 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

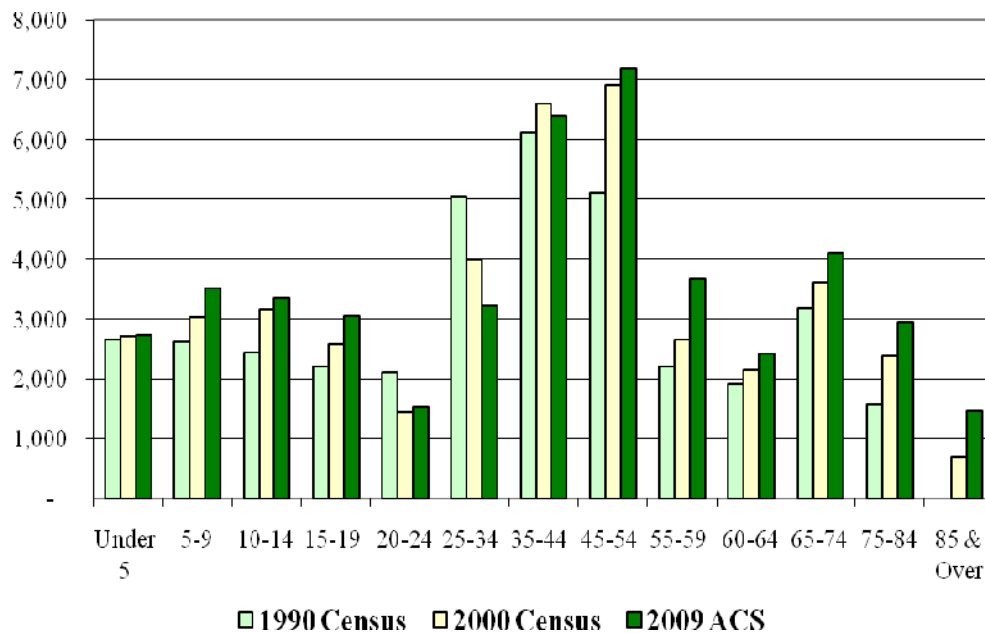
*Source: U.S. Census Bureau Estimates and Data 2000 - 2010*

## Gender

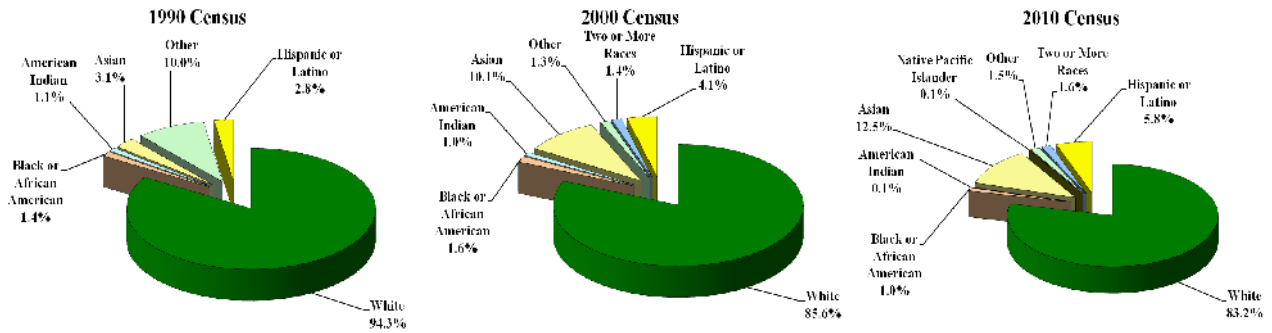


## Age Information

	1990 Census	2000 Census	2009 ACS
Median Age	37.5	41.3	43.6



## Population Diversity\*



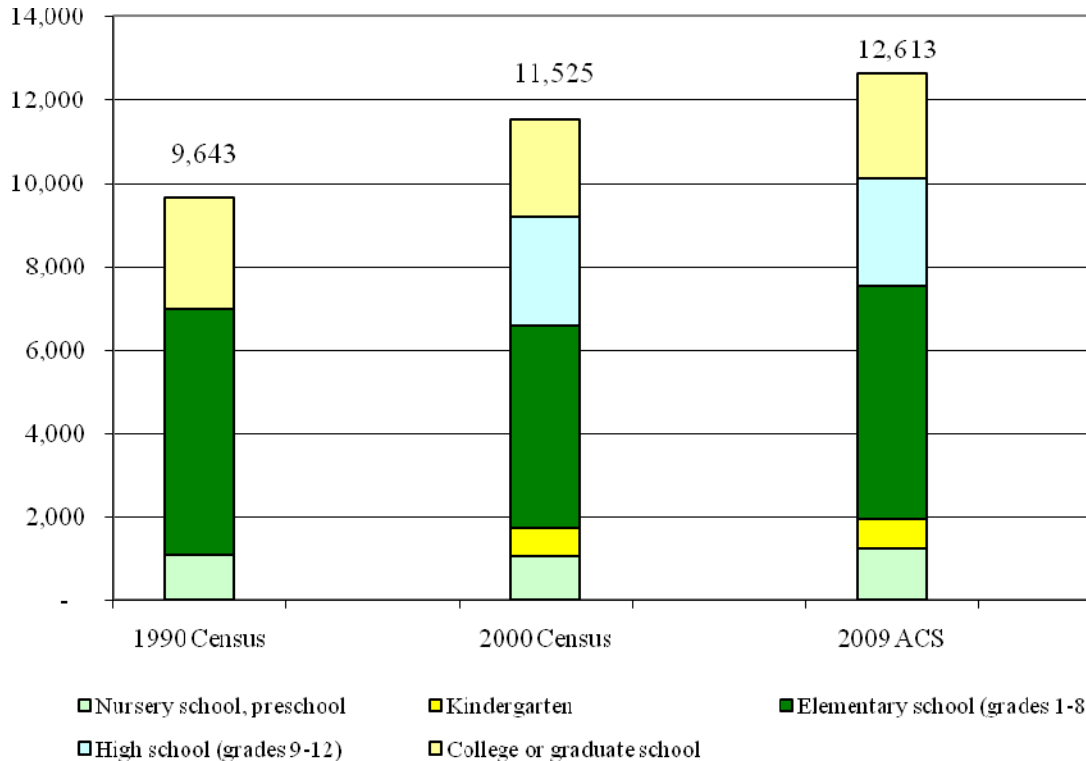
\*Respondents could select more than one category

## 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

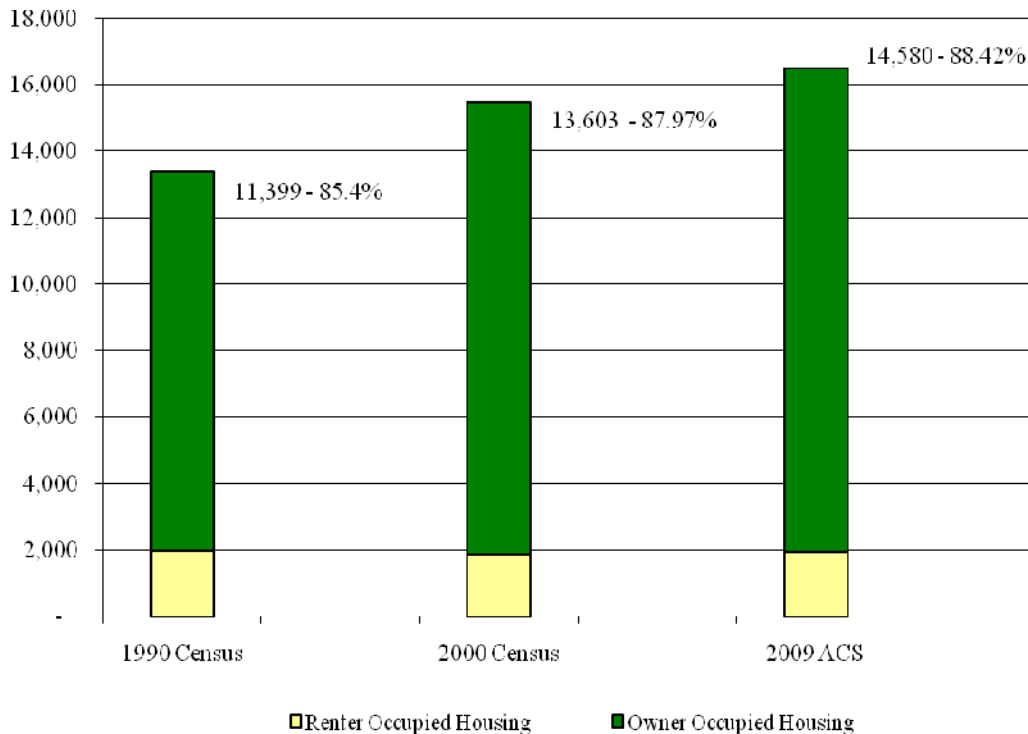
In 1990 High School and Elementary School statistics are combined

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

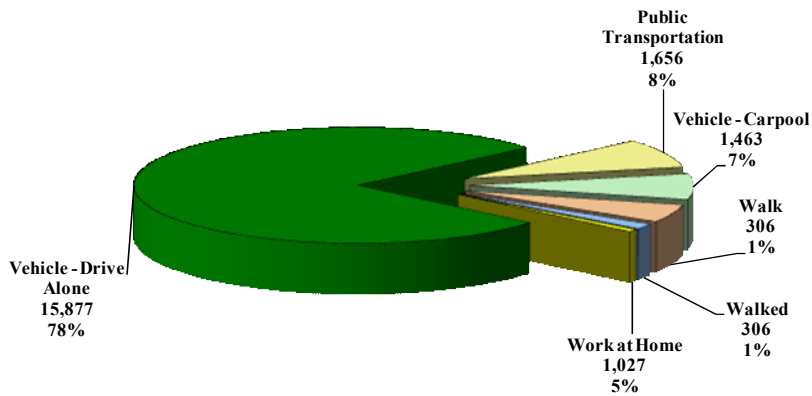
### Airports

O’Hare International Airport

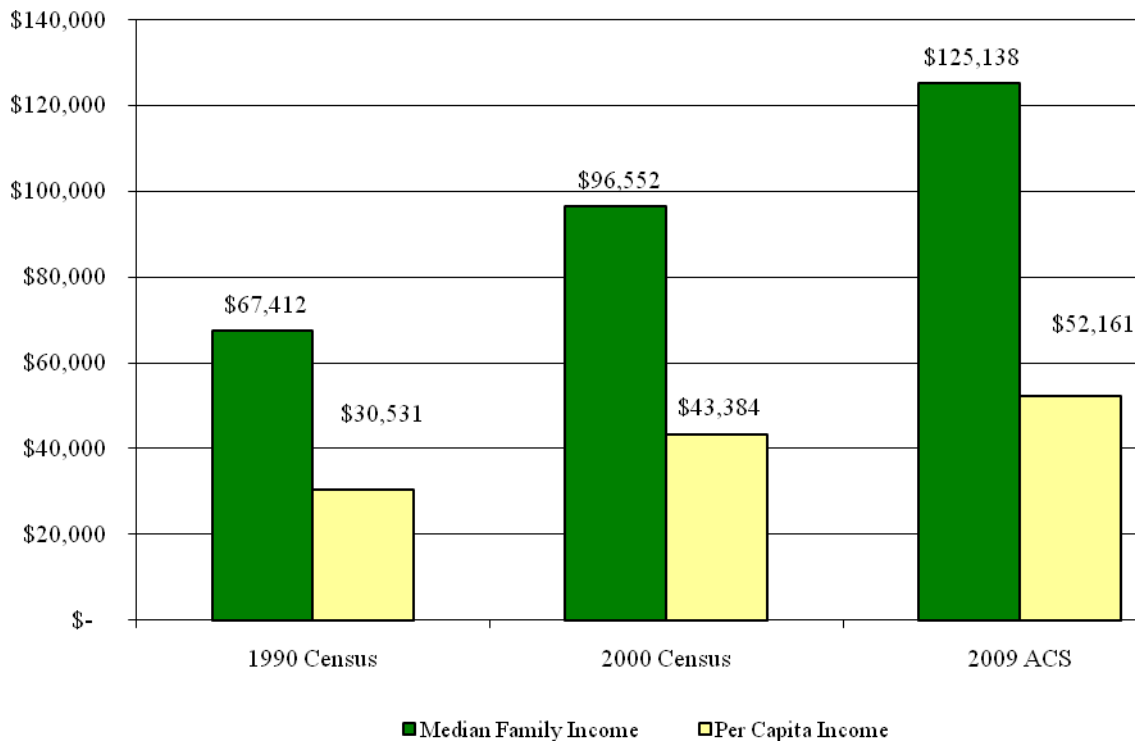
### Commute Time

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

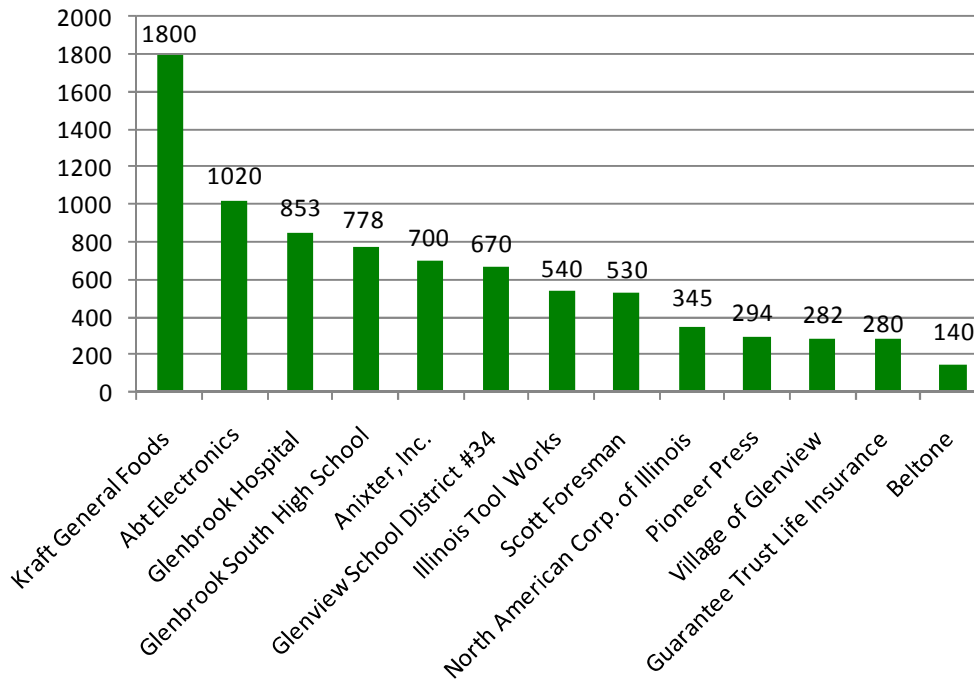
## Commuting Mode of Transportation



## Economic Characteristics



## Principal Area Employers

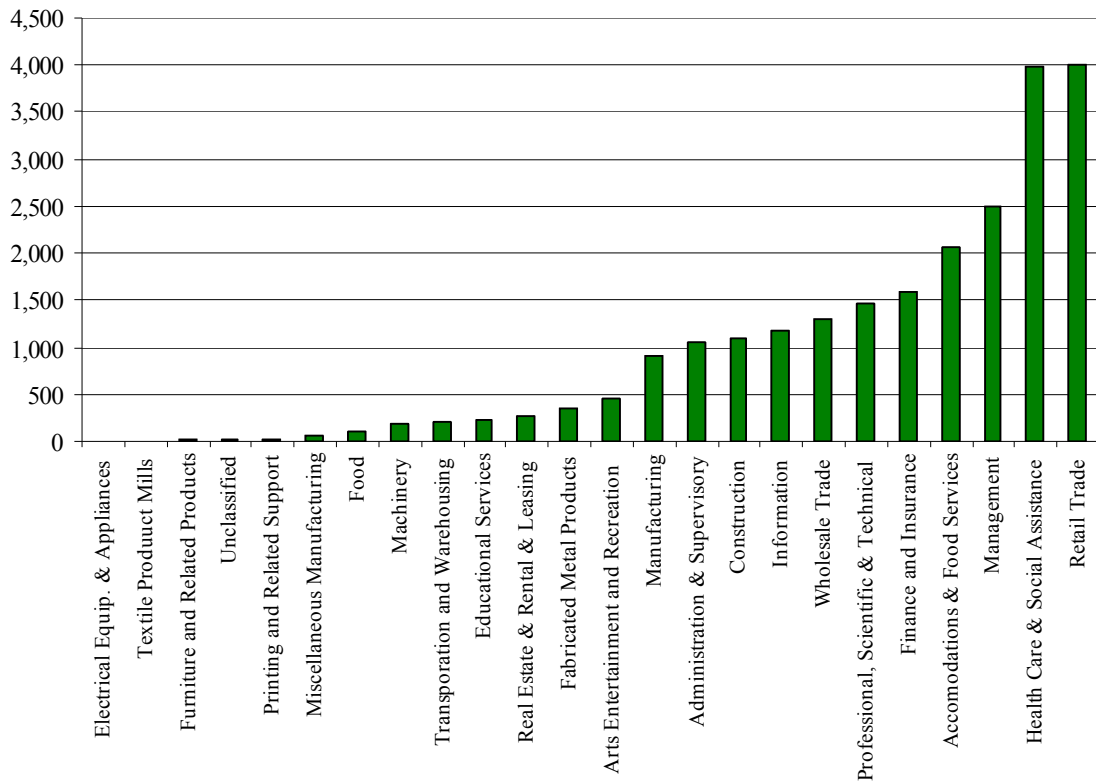


## Private Employment in the Village of Glenview\*

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

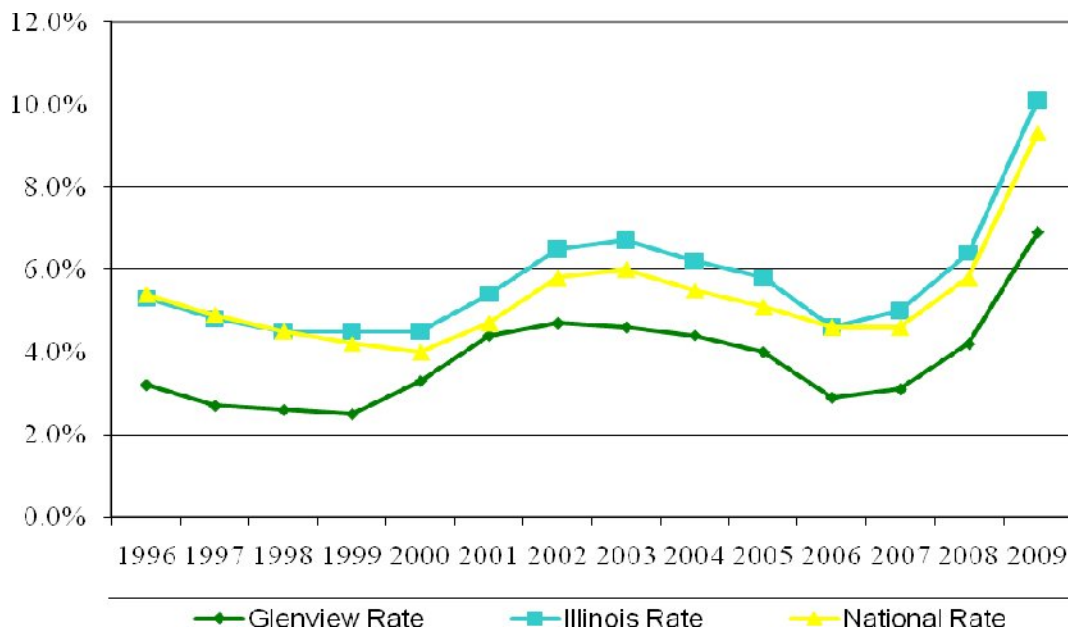
## Private Area Employers by Job Sector\*



\*Source: Illinois Department of Employment Security

## Unemployment Rates\*

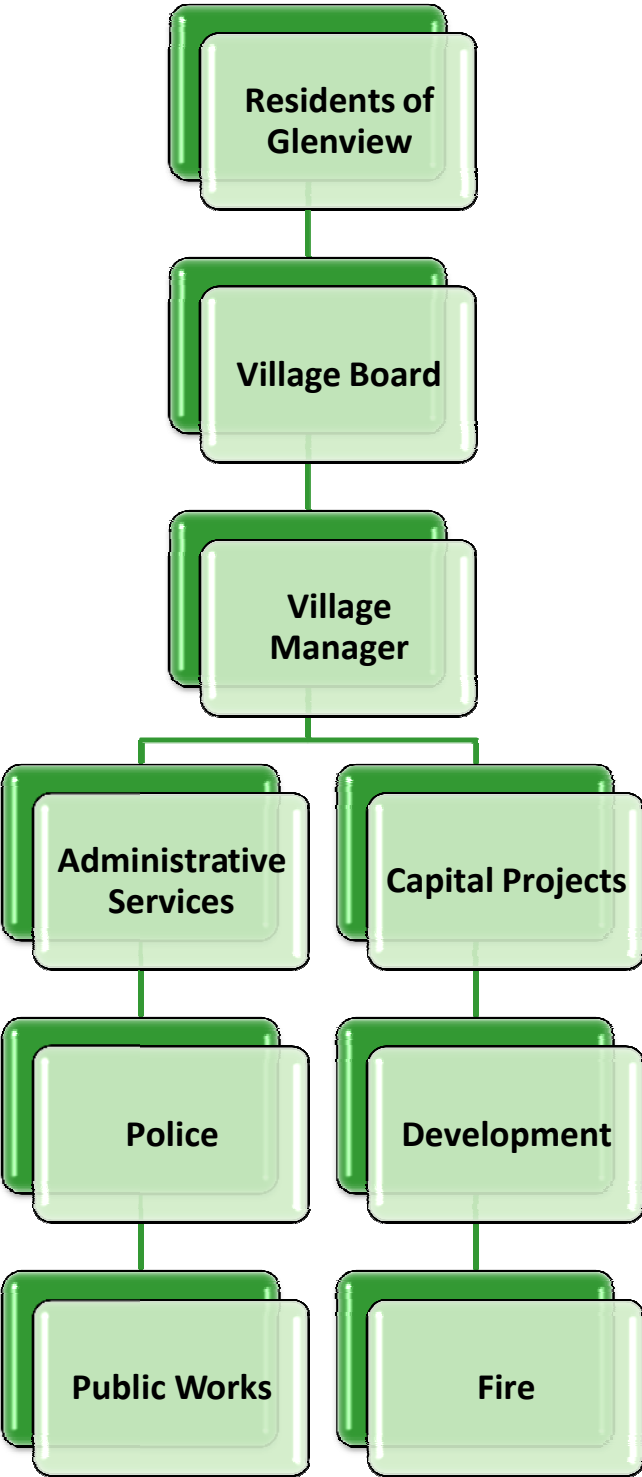
The Village's most recent unemployment figure indicates a rate of 3.1% below the State of Illinois rate of 5.0% and the National rate of 4.6%.



\*Source: Illinois Department of Employment Security

*Organizational Chart*

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## *2011 Budget Calendar*

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April 15      2011 Budget Kick Off Meeting

### Division Review

May 24      Departments complete budget entry  
2011 Personnel projections completed

June 3      Finalized Department initial requests

June 29      Board of Trustee Goal Setting Session

### Department Review

September 1    Public Presentation of 2011 Revenues and Expenditures  
Reviewed Revenue and Expenditure expected trends over the next three years  
Department review and make necessary changes to the budget

September 22   CIP Community Meeting  
Received public input on proposed capital projects

### Budget Team Review

October 28      Public Presentation of Department Budgets  
Finalized Revenue Projections  
Budget Team review and make necessary changes to the budget

### Manager Review

November 9      Public Presentation of Enterprise Funds  
Finalized water and sewer rate recommendation  
Village Manager provided direction on outstanding policy issues and changes were

November 16    Public Presentation of Tax Increment Financing Funds  
Public hearing on Proposed 2010 Tax Levy (First Reading)  
Filed 2011 Certificate of Estimated Revenue by Source  
Prepared Truth in Taxation Certification

### Board Review

November 25    Proposed Budget in on display for public inspection

December 13    Public hearing on Proposed 2011 Budget & 2010 Tax Levy (Second Reading)  
Adoption of the 2011 & 2010 Tax Levy  
Submitted 2011 Library Budget request  
Filed 2010 Tax Levy Ordinance with the Cook County Clerk  
Filed Truth in Taxation Certification with the Cook County Clerk  
Filed 2011 Budget Resolution with the Cook County Clerk



## *Budget Process Flowchart*

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The operating budget process usually spans over several months and involves analysis of expenditures by departments.

### ***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 applied.

### ***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 proposing 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***

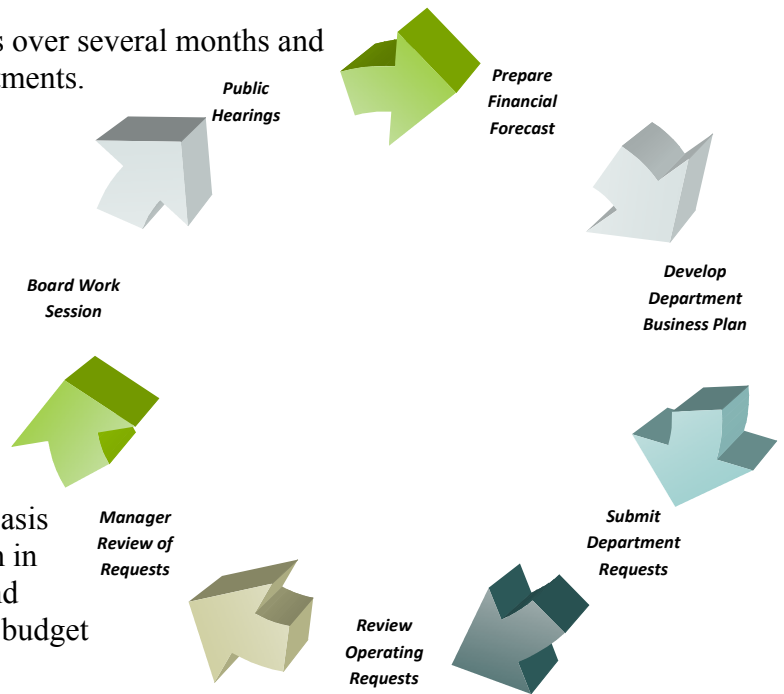
The Village Manager will make adjustments, increasing or decreasing the department budgets based on Village Board and management priorities.

### ***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.



## ***Budgeting Basics***

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

### ***Service Delivery***

Village services are summarized by departments. Please refer to the department section of this document for a review of their accomplishments and initiatives. Village code, ordinances and political discourse determine the nature and extent of the services provided by these departments. There are nine village departments that work to deliver services such as police and fire protection, snow removal, street repair, infrastructure maintenance, and regulating controls. Please refer to the budget by department for more information on the services provided by these departments.

### ***Revenues***

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

Taxes are broad-based revenues intended to cover broad services such as public safety or street repair, where all residents and businesses benefit. 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 and fees are assessed directly to the ultimate beneficiary of service and may be intended to cover all or only a part of the service provided, such as; licenses and permits 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, derive from three sources; local, state shared and grants/entitlements. The various funding sources are discussed later in the Revenue Highlights of this document.

### ***Funds***

Governments separate the accounting of revenue sources because of internal or external requirements and 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 insure the fund’s continued existence without reliance on general tax revenues.

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

***How It All Works***

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

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

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

Moreover, departments may cover services that are recorded in funds other than the Corporate Fund. These “special revenues” must be segregated 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.

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

### ***2011 Changes in Methodology***

The 2011 budget reflects many fundamental changes in methodology and reporting. These changes were made to improve operational efficiency and reporting capability within the budget document. These changes include:

- Prior to the 2011 budget, departments providing internal services, such as Information Technology and Facilities Management, would record expenses in their operating budget and then charge other funds (i.e. enterprise funds) appropriately on a quarterly basis. The Purchase Order Module was fully implemented in January 2011 and allowed for Information Technology and Facilities Management to charge the fund directly at the time purchase. This resulted in increases in both productivity and accuracy.
- The 2011 budget revised and restructured the chart of accounts to allow for reporting across departments and funds. For example, the Village Manager’s Office will display their full department budget including activity in the enterprise funds. This type of reporting meets the village financial goal of increased transparency.
- In accordance with the TIF Retirement Plan, in previous years the Caretaker Fund directly paid contract expenses for the maintenance of the three main stem roadways. In 2011, this charge is in the form of a transfer from the Special Tax Allocation Fund (STAF) directly to Corporate, which increases expenditures and revenues. This revised method allows all costs related to the maintenance of these roadways to be captured in one location and will streamline the invoice process.
- The 2011 budget was reflects substantial increases in Interfund Charges, as it relates to internal service charges for insurance and risk management services. This increase was caused by budgeting based on the actuarial study and charging funds based on their claim history.

## *Financial Policies*

Financial policies provide guidance and direction while developing the operating and capital improvements project's (CIP) budget and managing the fiscal resources of the Village. Their framework leads to responsible long range planning. These tools are followed and routinely reviewed to ensure that the Village continues its quality accounting practices per the Government Finance Officers' Association and Government Accounting Standards Board standards.

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

Action Required	Municipal Code/ Village Policy	Illinois Statute/ County Deadlines	Process Date
Budget Officer presents proposed Operating, Capital Projects and Debt Service budgets to the Board of Trustees	On or before the first Friday of October	NA	Oct 1
Tentative 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	Dec 2
Legal Notice of Public Hearing	At least one week prior to the public hearing	At least 7 days prior to the required public hearing	Dec 12
Public Hearing on tentative annual budget	Not less than one week after the tentative budget is made available for inspection	Held prior to adoption	Dec 13
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 13
Public Hearing in the Proposed Tax Levy	Prior to Adoption	Prior to Adoption	Nov 16
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 13
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 21
Filing the Truth in Taxation Certification	On or before the last Tuesday in December	Filed with the Tax Levy	Dec 21
Filing the Budget and Appropriations Ordinance		Within 30 days of adoption by the Board of Trustees	Dec 21

### ***Statutory Limitations***

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

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

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

### ***Basis of Accounting & Budgeting***

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

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

### ***Budget Amendments***

- Budget transfers between funds, not included in the adopted budget or when transfer amounts exceed the authorized amount, require Board approval through a budget amendment.
- Increases in budget authority at the fund level require Board approval through a budget amendment.
- The Budget Officer (Village Manager) is authorized to make transfers between departments (within the same fund), no budget amendment is required.
- Budgetary transfer authority within department non-personnel line items in the same fund is delegated to the Budget Manager and does not require a budget amendment.

### ***Operating Budget Preparation***

- Develop a balanced budget whereby the sum of all revenues and other sources added to available fund balance does not exceed requested expenditures unless short term interfund borrowing will maintain fund liquidity and provide for cash resources to maintain operations.
- Maintain Corporate Fund balance, per adopted fiscal policy, at 30% to 40% of total budgeted expenditures and other uses.
- Maintain Enterprise Fund working capital (Cash and Investments less current Liabilities) balances at a level to pay for current operations.
- A contingency (0.8% of General Fund Expenditures) is incorporated into the Village Manager's Office budget.

### ***Revenues***

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

### ***Capital Projects***

- Project costs must be greater than \$50,000.
- Impacts on the Village's future operating costs must be included in planning of project and incorporated within the respective department's operating budgets.
- Capital Projects are adopted in whole with the intent that each project retains its budget authority until project completion.
- All projects must have identified and approved funding sources.
- Projects will not start until the funds have been received – bond, loan or cash flow. Exceptions will be made for reimbursable projects only (Special Service Area and reimbursable grant projects).

### ***Debt Management***

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

### ***Investments***

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

### ***Miscellaneous***

- The Village is self insured for its employees and provides dependent dental coverage up to a maximum of \$1,500 annually for each employee.
- The Village's capitalization policy is for items that have a life of at least one year and a minimum cost of \$25,000. (Certain items in excess of \$5,000 but less than \$25,000 are budgeted in Capital Outlay line items.)

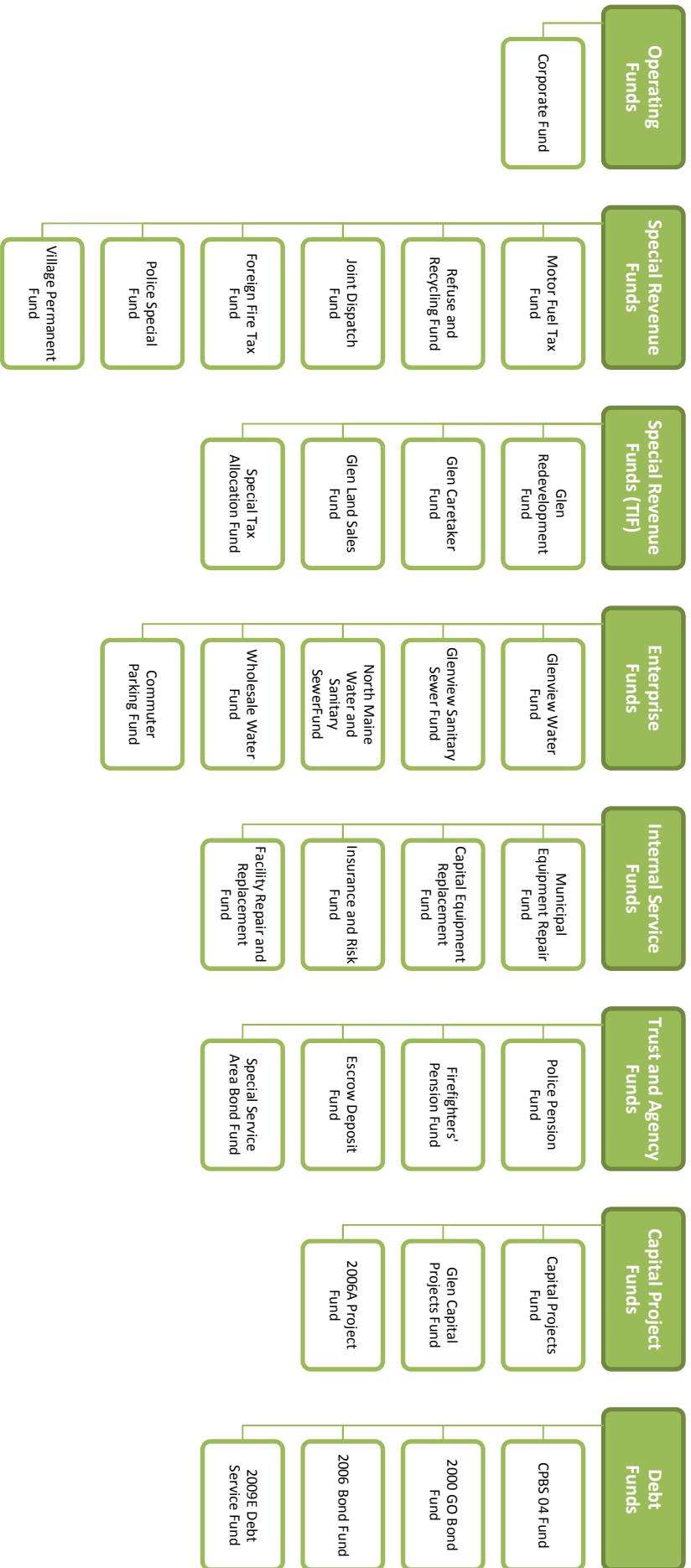


*VILLAGE OF GLENVIEW*



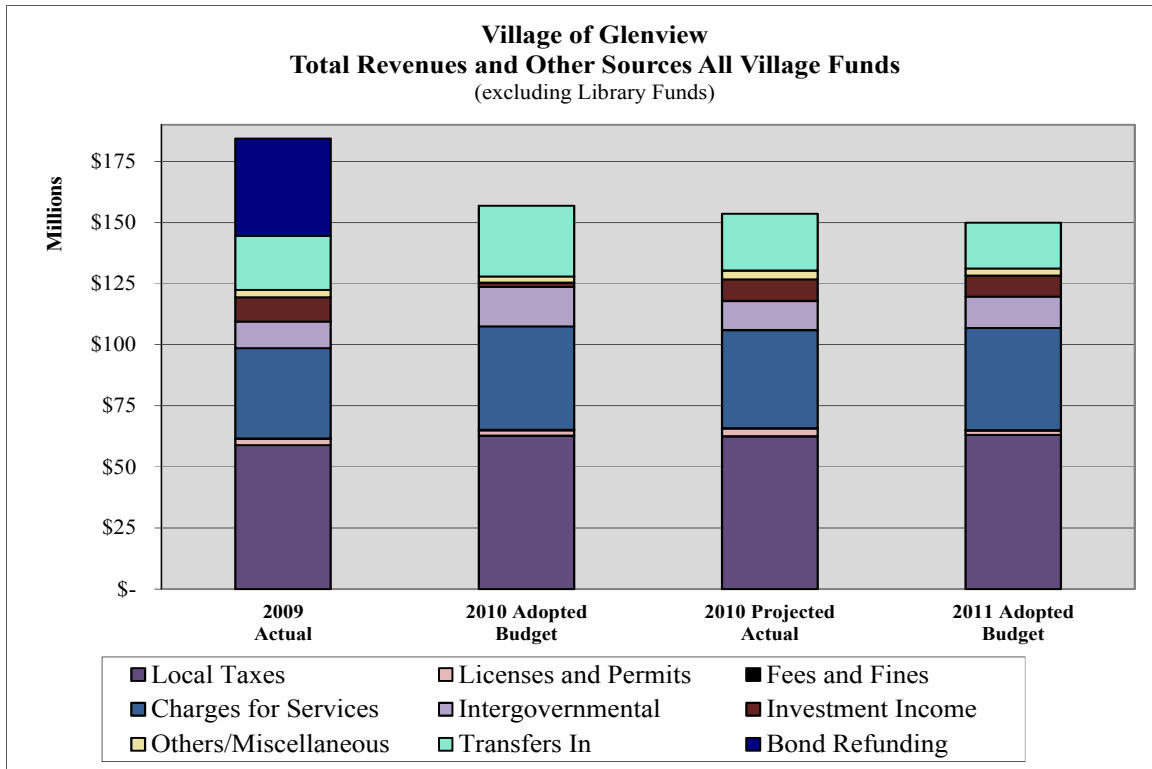
*SUMMARY BY FUND*

# 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 Proceeds. In addition the Village has reserves which can be utilized at times when revenues are not adequate to cover spending.

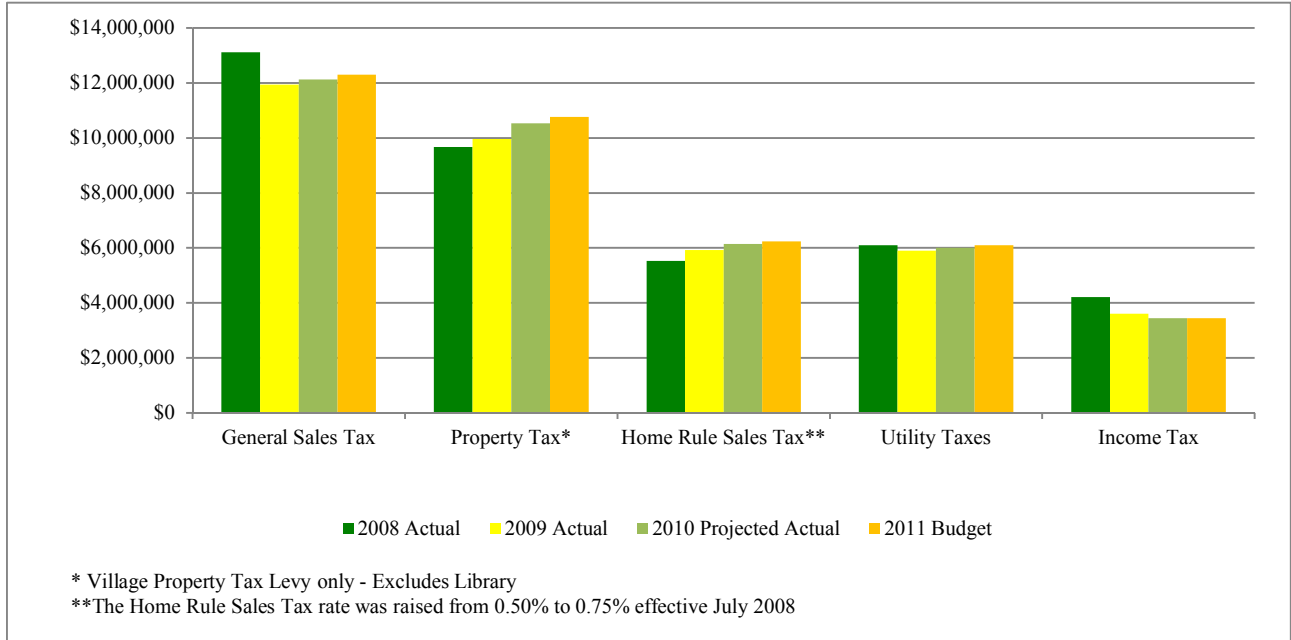


Revenue Source	2009 Actual	2010 Adopted Budget	2010 Projected Actual	2011 Adopted Budget
Local Taxes	\$ 58,898,121	62,790,410	62,460,598	63,083,538
Licenses and Permits	2,561,731	2,240,278	3,256,309	1,838,979
Fees and Fines	204,520	115,000	115,715	102,806
Charges for Services	36,928,212	42,362,628	40,219,331	41,877,810
Intergovernmental	10,904,310	16,147,745	11,914,582	12,798,928
Investment Income	9,945,669	1,762,869	8,847,487	8,629,596
Others/Miscellaneous	3,027,507	2,528,940	3,528,507	2,921,055
Transfers In	22,117,150	29,017,966	23,325,973	18,759,297
Bond Refunding	39,815,000	-	-	-
<b>Total</b>	<b>184,402,221</b>	<b>156,965,836</b>	<b>153,668,502</b>	<b>150,012,009</b>

**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 75% of the revenue collected in the Corporate Fund. While there have been modest increases in the Property Tax levy, a 2008 50% increase in the Home Rule Sales Tax rate brought very little increase in receipts and General Sales Tax, Utility Tax and Income Tax receipts continue to lag behind 2008 amounts.

**2008 Actual - 2011 Budget for Corporate Fund Major Revenue Sources**



**\* General Sales Tax**

The current general merchandise sales tax rate in Glenview is 9.25%. This is a combination of rates for the State of Illinois (6.25%), the Cook County Home Rule (1.25%), 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. 2010 General Sales Tax receipts showed signs of stabilization with projections of \$12,129,978 being 1.6% greater than 2009 actuals. The 2011 budget includes anticipated growth of 1.5% from the 2010 projections, bringing the General Sales Tax budget to \$12,311,928.

**\* Home Rule Sales Tax**

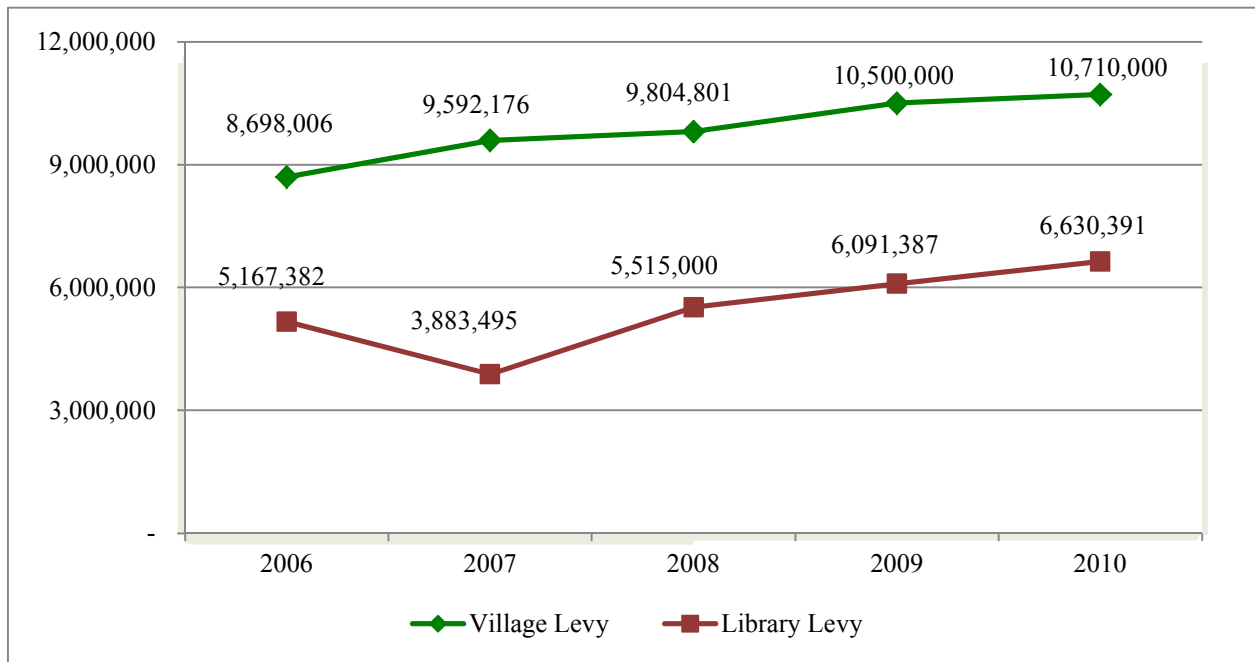
Glenview implemented a Home Rule Sales Tax effective July 2004 at a rate of 0.50%. In December 2007 the Village Board approved a 0.25% increase in the Home Rule Sales Tax rate, bringing the new rate to 0.75% effective July 2008. While the Home Rule Sales Tax does not apply to the sale of vehicles or qualifying food and drugs, like the General Sales Tax, it did show improvement over 2009 with 2010 projections being \$6,154,017. The 2011 budget includes anticipated growth of 1.5% from the 2010 projections, bringing the Home Rule Sales Tax budget to \$6,246,327.

**\* Property Taxes**

Property Taxes account for 17.9% of the 2011 Corporate Fund revenue budget. The Village’s 2010 property tax levy to be collected in 2011 is \$10,710,000. \$1,958,300 is assigned to pay specific debt obligations while \$6,053,152 is set aside to cover the Village portion of Police, Fire and IMRF pension contributions. This leaves only 25.2% or \$2,698,548 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 anticipated new growth in the equalized assessed value (EAV), typically 2%. By limiting the 2010 levy increase to this anticipated increase in EAV, the Village Board has, in effect held the tax burden flat for existing Glenview taxpayers.

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. In 2010 the Village contributed 75% or \$1.5 million of the \$2.0 million debt payment. In 2011 the village has pledged nearly \$1.0 million or 50% with a final contribution of 25% anticipated in 2012. The proposed levy for Library operations remained flat from the 2009 levy to 2010 at \$5,650,000. After adding 50% of the debt obligation, \$980,391, the total Library 2010 tax levy to be collected in 2011 is \$6,630,391.

**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. In 2009 customers saw a rate reduction of

approximately 7.5% due to new wholesale power contracts taking effect. This was reflected in lower receipts at the end of 2009 and the beginning of 2010. As rates are beginning to rise, the 2011 budget of \$2,179,024 includes a 2.0% increase over the 2010 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. These receipts have remained fairly flat, which is reflected in the 2011 budget amount of \$2,626,000.

**\* 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. While individual months may fluctuate from year to year, annual revenues have shown modest, yet consistent growth. The 2011 budget of \$887,400 includes a 2.0% increase over the 2010 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. 2010 Gas Use Tax receipts are projected at \$400,000. The 2011 budget includes a 2.0% increase to \$408,000.

**\* 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 a projected \$3.4 million for 2010. Trending for 2010 has shown signs of stabilization and the Illinois Municipal League's latest projections anticipate some growth. The 2011 budget assumes that Income Tax will remain steady at \$3,444,333.

**\* Other Corporate Fund Revenue Highlights**

The Village received several significant one-time receipts in 2010. Building permit and related fees were particularly high in 2010 in part due to approximately \$427,000 of 2009 planned payments received in 2010. The Astellas project, which will be a new building of approximately 400,000 square feet, generated building permits and related fees totaling \$1.5 million versus an a \$950,000 2010 budget, and included a \$612,966 annexation fee that was not planned. Additionally, \$382,010 was received as the result of an audit of the Village's cell tower lease agreements. As a result of these 2010 one-time receipts, even with some stability and growth anticipated in the Village's major revenue streams, the 2011 Corporate Fund revenue budget of \$51,252,127 is still \$2,529,071 less than the 2010 projections.

### **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. Projected 2010 revenues are \$500,563 with trending showing a slight decrease from 2009. 2011 budgeted revenues are \$496,850.

### **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 2010 MFT revenue is \$1,117,341. Based on the information from the Illinois Municipal League and historical trend data, staff is projecting a slight increase to \$1,250,000 for the 2011 budget. On November 3, 2009, the Village passed a local motor fuel tax (LMFT) of \$0.02 per gallon, which is anticipated to generate approximately \$290,000 in revenue in 2010. The 2011 budget for LMFT is \$320,000

### **Special Tax Allocation Fund**

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

Revenues are generated from incremental property taxes caused by the growth of the assessed valuation at the Glen Tax Increment Financing (TIF) District. These incremental taxes are projected to grow to over \$35 million annually before the TIF District is retired which is planned to happen during 2018. Total projected actual revenue for 2010 for TIF incremental taxes is \$26,500,000. For 2011 the Village is projecting that the economic downturn will continue to affect development in the TIF district and therefore has estimated a zero percent increase in TIF incremental taxes.

## **Glenview Water and Sewer Funds**

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

The Village's water customer base includes approximately 15,900 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. In order to project future costs of service and provide the revenues to meet those costs, the Village must project trends in water consumption and number of customers.

The 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 2011 budget assumes a slight decline in water consumption based on current trends. The annual fixed rate increase is 7.0% and the 2011 consumption rate increase is 10.0%. The 2010 revenue projection for water services is \$8,565,826 with the 2011 budget increasing to \$9,333,124. The 2010 revenue projection for sewer services is \$2,096,937 with the 2011 budget increasing to \$2,442,956.

## **North Maine Utility Fund**

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

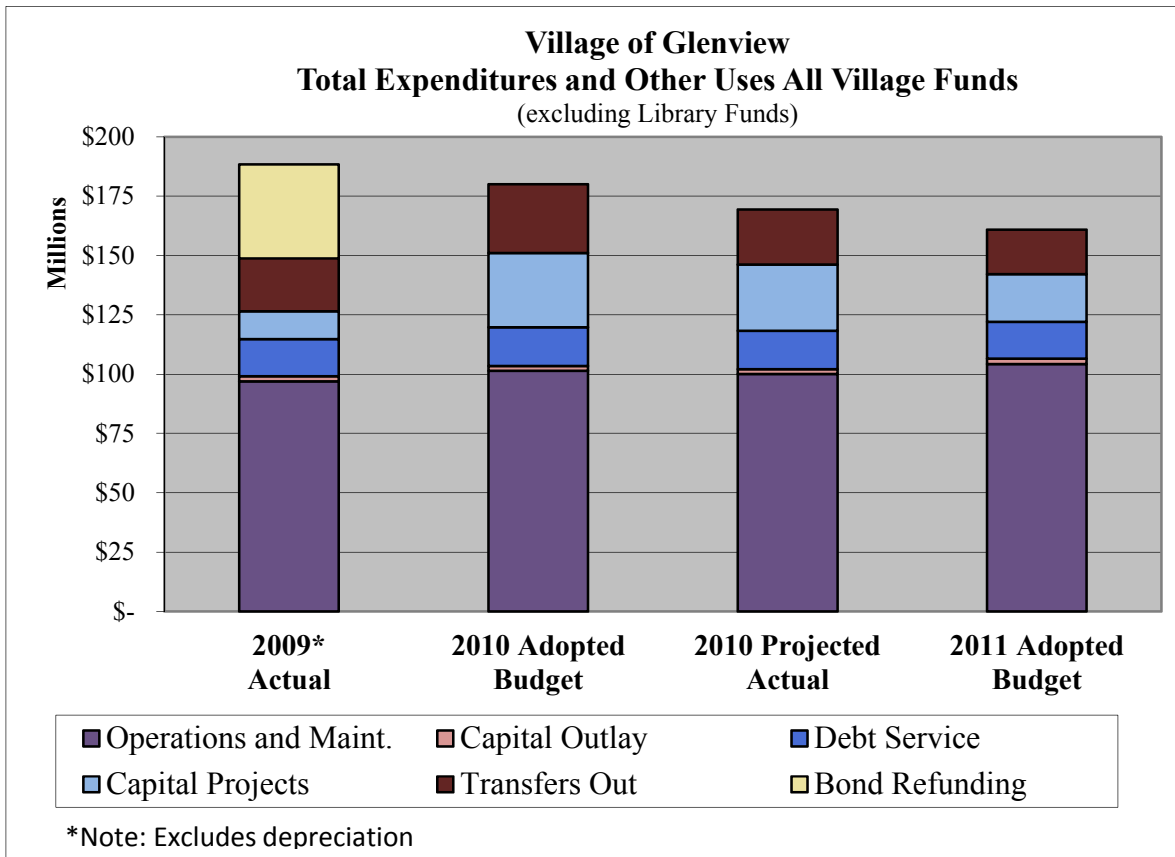
The North Maine Utility System primarily serves unincorporated Cook County, but it does serve small portions of Niles, Park Ridge and Des Plaines. The System has approximately 4,900 customers who purchase approximately 1 billion gallons of water per year. North Maine customers are billed monthly.

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 2011 budget assumes a slight decline in water consumption based on current trends. The annual fixed rate increase is 7.0% and the 2011 consumption rate increase is 12.0%. The 2010 revenue projection for North Maine water and sewer services is \$7,324,356 with the 2011 budget increasing to \$7,946,563.



## Expenditure Highlights

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



Expenditures	2009* Actual	2010 Adopted Budget	2010 Projected Actual	2011 Adopted Budget
Operations and Maintenance	\$ 97,040,930	101,373,769	100,026,497	104,324,628
Capital Outlay	2,133,288	2,139,512	2,137,687	2,189,303
Debt Service	15,599,882	16,290,202	16,151,831	15,491,332
Capital Projects	11,703,691	31,261,835	27,745,461	20,132,721
Transfers Out	22,316,875	28,932,966	23,299,841	18,759,297
Bond Refunding	39,652,343	-	-	-
<b>Total</b>	<b>188,447,008</b>	<b>179,998,284</b>	<b>169,361,317</b>	<b>160,897,281</b>

\*Note: Excludes depreciation

**Operations and Maintenance**

The 2010 Operations and Maintenance (O&M) costs are projected to be 1.3% or \$1,347,272 less than the original budget amount of \$101,373,769 due to positive bidding results and line item department reductions over the course of the year. The 2011 O&M budget includes an anticipated increase from 2010 projections of 4.3% or \$4,298,131 for a total of \$104,324,628. The increase is primarily related to personnel, the purchase of water, and intergovernmental agreements.

Strong, effective management techniques were used to minimize the increase in Personnel costs of \$1,044,742 or 2.6%. This includes the salary increases for all non-union employees as well as those increases that are mandated by current union contracts. Pension increases of \$242,312 were offset by a reduction of overtime salaries in the amount of \$339,093. It is anticipated that amounts included in the 2011 budget for the ten employees who opted to take part in the Voluntary Separation Program will be sufficient to cover any related payouts as well as necessary hire-back costs.

2011 Contractual costs include a \$3,700,861 or 8.9% increase from 2010 projections. An increase of Water Purchases of \$1,145,112 is a combination of anticipated rate increases as well as a projected increase in consumption related to a number of large developments. Make-Whole Payments for The Glen TIF are budgeted at \$1,842,306 above 2010 projections due to increased student counts in the core jurisdictions. Outside services include an increase of \$324,615, while additional increases are found in Software Licensing and Insurance Premiums.

The Commodities budget for 2011 reflects a \$676,763 reduction from the 2010 projections. This is mainly due to the 2010 Village purchase of refuse and recycling carts in conjunction with rebidding of the program.

**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 2011 of \$2,189,303 represent a slight increase over 2010 projections.

**Debt Service**

Debt service payments are based on a debt schedules determined at the time of the debt issuance. The 2011 budget for debt service totals \$15,491,332, a decrease of 4.1% or \$660,499 which is the result of no new debt being issued during the year and the Village continuing to pay down existing debt.

**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. Significant one-time receipts in 2010 allowed the Village to take advantage of the favorable bidding environment by accelerating several projects as well as qualifying for additional outside funds. Consequently, the Village's projected 2010 IMS rating of 77 exceeds the goal of 75. As a result, the 2011 Capital Projects budget represents a \$7,612,740 reduction from the 2010 projections of \$27,745,461. The 2011 budgeted amount of \$20,132,721 gives the Village added cash flow flexibility while maintaining the IMS rating above 75 at the end of the year.

## 2011 Adopted Budget Summary by Fund Type

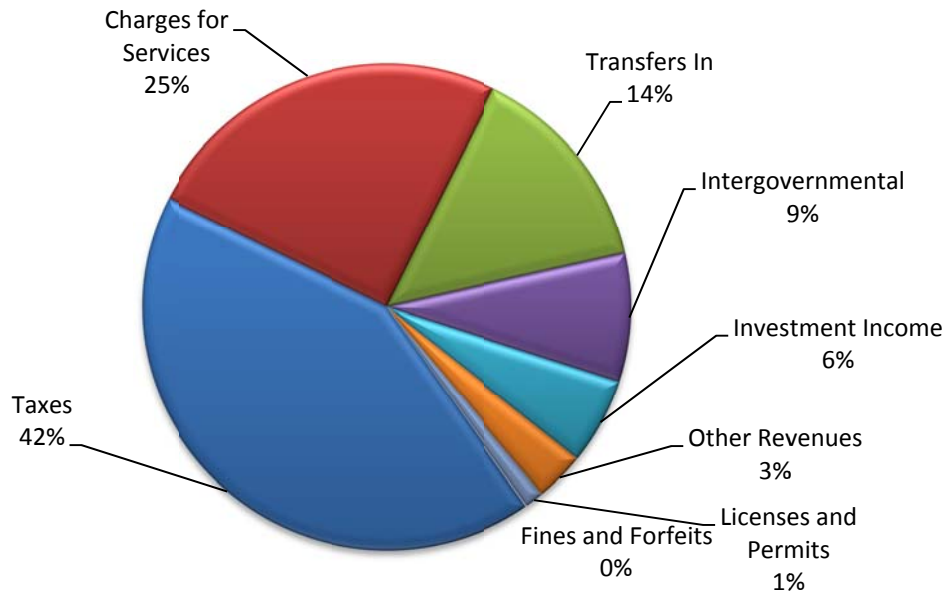
Budget Summary by Fund Group <i>Fiscal Year 2011</i>	Governmental Funds Types				Proprietary Funds Types		Trust Fund Types		Total All Fund Types		
	Corporate	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	Total Adopted Budget	2010 Projected Actual	2009 Actual	
<b>Sources:</b>											
Local Taxes	36,487,429	26,500,000	-	-	-	-	96,109	63,083,538	62,460,598	58,898,121	
Licenses and Permits	1,718,979	-	-	-	120,000	-	-	1,838,979	3,256,309	2,661,731	
Fees and Fines	102,806	-	-	-	-	-	-	102,806	115,715	204,520	
Charges for Services	2,889,515	1,626,460	-	-	22,273,826	19,000	-	26,808,801	25,914,047	23,655,719	
Intergovernmental	8,148,650	2,111,136	-	2,264,142	-	275,000	4,487,876	17,286,804	11,914,582	10,904,310	
Investment Income	157,500	98,806	500	6,500	16,700	136,100	8,213,490	8,629,596	8,847,487	9,945,690	
All Others	1,088,066	60,000	-	33,500	221,000	10,807,732	1,291,891	13,502,189	17,833,791	56,115,001	
Total Revenues	50,592,945	30,396,402	500	2,304,142	22,631,526	11,237,832	14,089,366	131,252,712	130,342,528	162,285,091	
Transfers In	699,182	3,719,362	2,619,738	8,043,215	3,182,000	356,300	-	18,759,297	23,325,973	22,117,150	
Total Sources	51,292,127	34,115,764	2,619,738	10,347,357	25,813,526	11,774,132	14,089,366	150,012,009	153,668,502	184,402,242	
<b>Uses:</b>											
Personnel	29,182,041	2,802,022	-	-	2,963,583	921,732	6,021,907	41,891,285	40,846,542	43,675,534	
Contractual	7,577,120	1,764,446	-	-	11,577,886	8,116,222	236,536	45,154,210	41,452,542	40,189,815	
Commodities	1,826,394	154,318	-	-	1,203,237	1,068,335	-	4,252,284	4,928,748	3,130,623	
Others	5,164,656	5,893,834	1,520,738	24,557	1,133,006	23,755	21,759	13,782,305	23,873,589	49,313,913	
Charges for Services	3,662,669	122,780	-	-	556,055	73,936	-	4,415,440	5,056,826	4,596,763	
Total O&M Expenditures	47,412,880	26,619,400	1,520,738	24,557	17,433,767	10,203,981	6,280,202	109,495,524	116,158,248	140,906,649	
Capital Outlay	-	22,256	-	-	11,033	3,354,012	-	3,887,303	3,118,687	4,513,088	
Debt Service	500,000	8,870,000	1,100,000	-	274,523	-	75,910	10,320,433	-	9,756,971	
Depreciation	-	-	-	-	-	-	-	-	-	1,644,897	
Total Expenditures	47,912,880	35,511,656	2,620,738	24,557	17,719,325	13,557,993	6,356,112	123,703,260	119,276,935	156,821,605	
Transfers Out	4,628,300	10,655,327	-	-	7,466,217	882,000	50,000	37,194,018	50,064,302	31,625,403	
Total Uses	52,541,180	46,166,983	2,620,738	13,536,731	25,185,542	14,439,993	6,406,112	160,897,278	169,341,238	188,447,008	
Net Sources - Uses	\$ (1,289,053)	\$ (12,051,219)	\$ (1,000)	\$ (3,189,374)	\$ 627,984	\$ (2,665,861)	\$ 7,683,254	\$ (10,885,269)	\$ (15,672,736)	\$ (4,044,767)	
Balance, December 31	\$ 19,383,679	\$ 35,575,309	\$ 4,339	\$ 3,214,004	\$ 49,115,970	\$ 14,053,072	\$ 107,994,049	\$ 229,340,422	\$ 240,225,689	\$ 255,898,423	

NOTE: Table does not conform to Generally Accepted Accounting Principals

\* Does not include Glenview Library

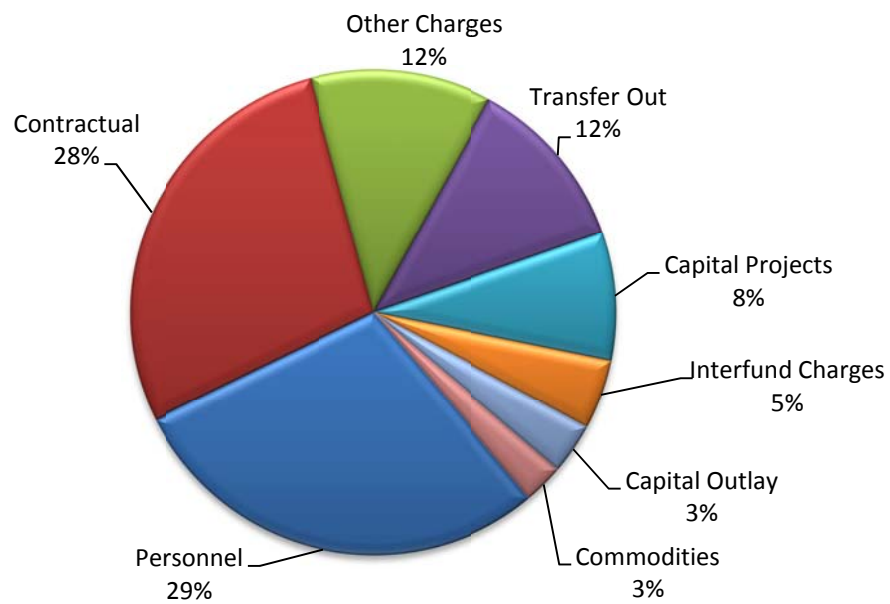
\* This table includes budgeted but non-expensed items

## 2011 Sources of Village Funds



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## 2011 Uses of Village Funds



**2011 Summary of Estimated Sources and Uses of Funds**

	Corporate Fund	Motor Fuel Tax Fund	Refuse and Recycling Fund	Joint Dispatch Fund	Police Special Fund	Foreign Fire Fund
<b>Beginning Estimated Fund Balance/Net Assets</b>	<b>\$20,672,732</b>	<b>\$742,961</b>	<b>\$1,071,183</b>	<b>\$20,218</b>	<b>\$13,406</b>	<b>\$300,462</b>
<b>Budgeted Revenues</b>						
Taxes	36,487,429	-	-	-	-	-
Licenses and Permits	1,718,979	-	-	-	-	-
Fines and Forfeits	102,806	-	-	-	-	-
Charges for Services	2,974,515	-	841,280	615,000	-	-
Intergovernmental	8,148,650	1,570,000	-	541,136	-	-
Investment Income	157,500	1,800	5,500	300	100	700
Other Revenues	1,003,066	-	-	-	-	60,000
Transfers In	659,182	-	-	1,370,000	-	-
<b>Total Revenues</b>	<b>51,252,127</b>	<b>1,571,800</b>	<b>846,780</b>	<b>2,526,436</b>	<b>100</b>	<b>60,700</b>
<b>Budgeted Expenditures</b>						
<i>Operating Expenditures</i>						
Personnel	33,669,917	-	-	2,237,547	-	-
Contractual	7,577,120	-	704,000	173,396	-	39,300
Commodities	1,826,394	-	16,000	14,599	-	20,700
Other Charges	676,780	-	-	18,955	-	-
Capital Outlay	500,000	1,570,000	-	-	13,506	-
<b>Total Operating Expenditures</b>	<b>44,250,211</b>	<b>1,570,000</b>	<b>720,000</b>	<b>2,444,496</b>	<b>13,506</b>	<b>60,000</b>
<i>Other Expenditures</i>						
Interfund Charges	3,662,668	-	-	79,585	-	-
Capital Projects	-	-	-	-	-	-
Special Service Areas	-	-	-	-	-	-
Transfer Out	4,628,300	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>8,290,968</b>	<b>-</b>	<b>-</b>	<b>79,585</b>	<b>-</b>	<b>-</b>
<i>Budgeted Non Expensed Items</i>						
Debt	-	-	-	-	-	-
Capitalized Assets	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>52,541,179</b>	<b>1,570,000</b>	<b>720,000</b>	<b>2,524,081</b>	<b>13,506</b>	<b>60,000</b>
<b>Surplus/(Deficit)</b>	<b>(1,289,052)</b>	<b>1,800</b>	<b>126,780</b>	<b>2,354</b>	<b>(13,406)</b>	<b>700</b>
<b>Ending Estimated Fund Balance/Net Assets</b>	<b>\$19,383,680</b>	<b>\$744,761</b>	<b>\$1,197,963</b>	<b>\$22,572</b>	<b>\$0</b>	<b>\$301,162</b>

Village Permanent Fund	Glen Redevelopment Fund	Glen Caretaker Fund	Glen Land Sales Fund	Special Tax Allocation Fund	Glenview Water Fund	Glenview Sanitary Sewer Fund
<b>\$32,733,834</b>	<b>\$283,840</b>	<b>\$1,046,159</b>	<b>\$10,070,669</b>	<b>\$1,343,796</b>	<b>\$34,191,149</b>	<b>\$14,804,693</b>
-	-	-	-	26,500,000	-	-
-	-	-	-	-	110,000	10,000
-	-	-	-	-	-	-
156,000	-	-	14,180	-	9,333,124	2,442,956
-	-	-	-	-	-	-
65,106	300	4,000	1,000	20,000	7,500	4,200
-	-	-	-	-	115,000	-
-	716,329	256,761	-	1,376,272	882,000	2,300,000
<b>221,106</b>	<b>716,629</b>	<b>260,761</b>	<b>15,180</b>	<b>27,896,272</b>	<b>10,447,624</b>	<b>4,757,156</b>
-	459,610	104,865	-	-	1,612,457	427,121
-	225,008	766,946	-	15,733,247	4,572,276	88,071
-	8,890	100,879	-	-	831,060	31,346
980,391	4,950	-	-	13,757,338	382,335	290,373
-	-	8,750	-	-	5,835	-
980,391	698,458	981,440	-	29,490,585	7,403,962	836,911
-	17,871	25,324	-	-	342,740	109,231
-	-	-	-	-	2,173,328	3,749,343
-	-	-	-	-	-	-
5,793,750	-	-	1,376,272	1,915,305	488,260	56,565
5,793,750	17,871	25,324	1,376,272	1,915,305	3,004,328	3,915,139
-	-	-	-	-	(299,600)	(235,400)
-	-	-	-	-	(1,892,316)	(2,624,540)
-	-	-	-	-	(2,191,916)	(2,859,940)
<b>6,774,141</b>	<b>716,329</b>	<b>1,006,764</b>	<b>1,376,272</b>	<b>31,405,890</b>	<b>8,216,374</b>	<b>1,892,110</b>
<b>(6,553,035)</b>	300	<b>(746,003)</b>	<b>(1,361,092)</b>	<b>(3,509,618)</b>	2,231,250	2,865,046
<b>\$26,180,799</b>	<b>\$284,140</b>	<b>\$300,156</b>	<b>\$8,709,577</b>	<b>(\$2,165,822)</b>	<b>\$36,422,399</b>	<b>\$17,669,739</b>

**2011 Summary of Estimated Sources and Uses of Funds**

	Wholesale Water Fund	Commuter Fund	North Maine Water and Sewer Fund	Municipal Equipment and Repair Fund	Capital Equipment Replacement Fund	Insurance and Risk Fund
<b>Beginning Estimated Fund Balance/Net Assets</b>	<b>\$1,784,745</b>	<b>\$1,889,948</b>	<b>\$1,445,122</b>	<b>\$252,043</b>	<b>\$4,431,084</b>	<b>\$5,141,481</b>
<b>Budgeted Revenues</b>						
Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Charges for Services	2,054,583	496,600	7,946,563	1,536,196	1,613,515	7,358,422
Intergovernmental	-	-	-	-	-	-
Investment Income	1,600	250	3,150	1,600	50,000	19,500
Other Revenues	-	-	106,000	132,598	179,000	-
Transfers In	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,056,183</b>	<b>496,850</b>	<b>8,055,713</b>	<b>1,670,394</b>	<b>1,842,515</b>	<b>7,377,922</b>
<b>Budgeted Expenditures</b>						
<i>Operating Expenditures</i>						
Personnel	76,826	-	847,180	519,582	-	402,150
Contractual	964,862	304,372	5,648,305	199,020	-	7,917,203
Commodities	16,935	54,522	269,375	867,075	201,260	-
Other Charges	237,202	-	497,619	8,755	-	15,000
Capital Outlay	-	4,000	1,200	-	1,656,012	-
<b>Total Operating Expenditures</b>	<b>1,295,824</b>	<b>362,894</b>	<b>7,263,678</b>	<b>1,594,432</b>	<b>1,857,272</b>	<b>8,334,353</b>
<i>Other Expenditures</i>						
Interfund Charges	25,790	7,557	70,737	73,936	-	-
Capital Projects	-	-	230,061	-	-	-
Special Service Areas	-	-	-	-	-	-
Transfer Out	752,660	16,000	-	-	-	-
<b>Total Other Expenditures</b>	<b>778,450</b>	<b>23,557</b>	<b>300,798</b>	<b>73,936</b>	<b>-</b>	<b>-</b>
<i>Budgeted Non Expensed Items</i>						
Debt	(220,000)	-	(274,523)	-	-	-
Capitalized Assets	-	-	-	-	-	-
	(220,000)	-	(274,523)	-	-	-
<b>Total Expenditures</b>	<b>1,854,274</b>	<b>386,451</b>	<b>7,289,953</b>	<b>1,668,368</b>	<b>1,857,272</b>	<b>8,334,353</b>
<b>Surplus/(Deficit)</b>	<b>201,909</b>	<b>110,399</b>	<b>765,759</b>	<b>2,026</b>	<b>(14,757)</b>	<b>(956,431)</b>
<b>Ending Estimated Fund Balance/Net Assets</b>	<b>\$1,986,654</b>	<b>\$2,000,347</b>	<b>\$2,210,881</b>	<b>\$254,069</b>	<b>\$4,416,327</b>	<b>\$4,185,050</b>



Facilities Repair and Replacement Fund	Police Pension Fund	Firefighters' Pension Fund	Escrow Deposit Fund	Special Service Area Bond Fund	Capital Projects Fund	Glen Capital Projects Fund
<b>\$6,894,325</b>	<b>\$50,417,467</b>	<b>\$49,840,038</b>	<b>\$0</b>	<b>\$53,290</b>	<b>\$398,332</b>	<b>\$59,387</b>
-	-	-	-	96,109	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,000	-	-	-	-	-	-
275,000	-	-	-	-	2,014,142	250,000
65,000	4,724,750	3,438,640	50,000	100	1,500	-
-	625,373	666,518	-	-	33,500	-
536,300	1,720,924	2,766,952	-	-	5,243,030	2,800,185
<b>883,300</b>	<b>7,071,047</b>	<b>6,872,110</b>	<b>50,000</b>	<b>96,209</b>	<b>7,292,172</b>	<b>3,050,185</b>
-	2,192,450	3,829,457	-	-	-	-
-	115,536	121,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	97,669	24,557	-
1,698,000	-	-	-	-	-	-
1,698,000	2,307,986	3,950,457	-	97,669	24,557	-
-	-	-	-	-	-	3,050,185
-	-	-	-	-	7,661,804	-
-	-	-	-	-	-	-
882,000	-	-	50,000	-	-	-
882,000	-	-	50,000	-	7,661,804	3,050,185
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>2,580,000</b>	<b>2,307,986</b>	<b>3,950,457</b>	<b>50,000</b>	<b>97,669</b>	<b>7,686,361</b>	<b>3,050,185</b>
<b>(1,696,700)</b>	4,763,061	2,921,653	-	<b>(1,460)</b>	<b>(394,189)</b>	-
<b>\$5,197,625</b>	<b>\$55,180,528</b>	<b>\$52,761,691</b>	<b>\$0</b>	<b>\$51,830</b>	<b>\$4,143</b>	<b>\$59,387</b>

## 2011 Summary of Estimated Sources and Uses of Funds

	2006A Project Fund	2004B Corporate Bond	2000 GO Bond	2006 Bond Fund	2009E TIF Debt
<b>Beginning Estimated Fund Balance/Net Assets</b>	<b>\$5,945,659</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,339</b>
<b>Budgeted Revenues</b>					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Investment Income	5,000	500	-	-	-
Other Revenues	-	1,958,300	-	-	-
Transfers In	-	-	-	-	660,938
<b>Total Revenues</b>	<b>5,000</b>	<b>1,958,800</b>	<b>-</b>	<b>-</b>	<b>660,938</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	1,958,800	-	-	661,938
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>1,958,800</b>	<b>-</b>	<b>-</b>	<b>661,938</b>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	2,800,185	-	-	-	-
<b>Total Other Expenditures</b>	<b>2,800,185</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Budgeted Non Expensed Items</i>					
Debt	-	-	-	-	-
Capitalized Assets	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,800,185</b>	<b>1,958,800.00</b>	<b>-</b>	<b>-</b>	<b>661,938.00</b>
<b>Surplus/(Deficit)</b>	<b>(2,795,185)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,000.00)</b>
<b>Ending Estimated Fund Balance/Net Assets</b>	<b>\$3,150,474</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$339</b>

*VILLAGE OF GLENVIEW*



*CORPORATE FUND*

## Corporate Fund

### **Description**

The Corporate Fund is used to account for the resources and activities associated with the majority of 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 protection, fire protection, street maintenance, snow and ice removal, building and zoning code enforcement and planning and economic development. The main sources of revenue for the fund are General Sales Tax, Property Taxes, Home Rule Sales Tax, Utility Taxes and State Shared Income Tax. These five sources make up 75.8% of the 2011 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 between 30% and 40% of total expenditures of that year. Throughout the budget process revenue and expense projections are adjusted to meet this target. The Fund Balance at the end of 2011 is projected to be \$19,383,273 or 36.9% of total Corporate Fund expenditures.

<i>Change in Fund Balance</i>				
	<i>Revenues</i>	<i>Expenses</i>	<i>Ending Fund Balance</i>	<i>% Change</i>
<b>2009 Actual</b>	\$52,296,232	\$48,370,870	\$20,127,359	
<b>2010 Projected</b>	\$53,781,198	\$53,235,825	\$20,672,732	2.7%
<b>2011 Budget</b>	\$51,252,127	\$52,541,179	\$19,383,680	(6.2%)

### **Revenues**

The 2011 Budget estimates \$51,252,127 in revenues for the Corporate Fund, a decrease of \$2,529,071 from the 2010 projections. This reduction is primarily attributed to nearly \$3.0 million of one-time revenues received in 2010; \$2.0 million in Building Permits and related fees from two major projects, approximately \$613,000 in Annexation Fees and \$382,000 cell tower lease payment related to prior years. An additional reduction of \$702,593 in Charges for Services revenue is the result of charging Funds directly for technology and facilities services versus passing them through the Corporate Fund.

Budgeted revenues for 2011 reflect signs of stabilization in a number of key revenue sources. General Sales Tax receipts are anticipated to increase by \$181,950 while the Home Rule Sales Tax receipts are up \$82,310. The 2.0% Property Tax increase to capture the projected increase in the Village's EAV equates to \$210,000. Utility Taxes are expected to bring in an additional \$94,126. Fiscal year 2011 is the first time in three years there is not a projected reduction in the State Shared Income Tax.

While total Corporate Fund revenues are projected to decline by 4.7% due to 2010's one-time receipts and direct charging of specific services, the 2011 budget includes moderate growth of 2.3% in base, ongoing Corporate Fund revenues.

### ***Expenditures***

The 2011 Budget estimates \$52,541,179 in expenditures for the Corporate Fund, a decrease of \$694,646 from the 2010 projections. This reduction is, in part, attributed to the change in methodology for Charges for Services. The 2010 expense projections include \$702,593 in expenditures that were originally charged to the Corporate Fund and then recovered from the appropriate funds through Charges for Services revenue. The 2011 Budget has removed this type of expenditure from the Corporate Fund and charged the costs directly to the appropriate fund. The impact help keep Contractual costs flat in 2011 while Commodities are lower by \$467,713.

The anticipated Corporate Fund Personnel costs are \$446,460 or 1.6% higher than 2010 projections. Increased employee health insurance contributions and reductions in temporary staffing and overtime helped minimize the increase to the Personnel budget.

Charges from Internal Service Funds are up \$719,151 or 24.4% in 2011 versus 2010 projections. Contributions towards capital equipment replacement increased by \$170,930, equipment repair increased \$89,541 and insurance related charges increased \$458,680.

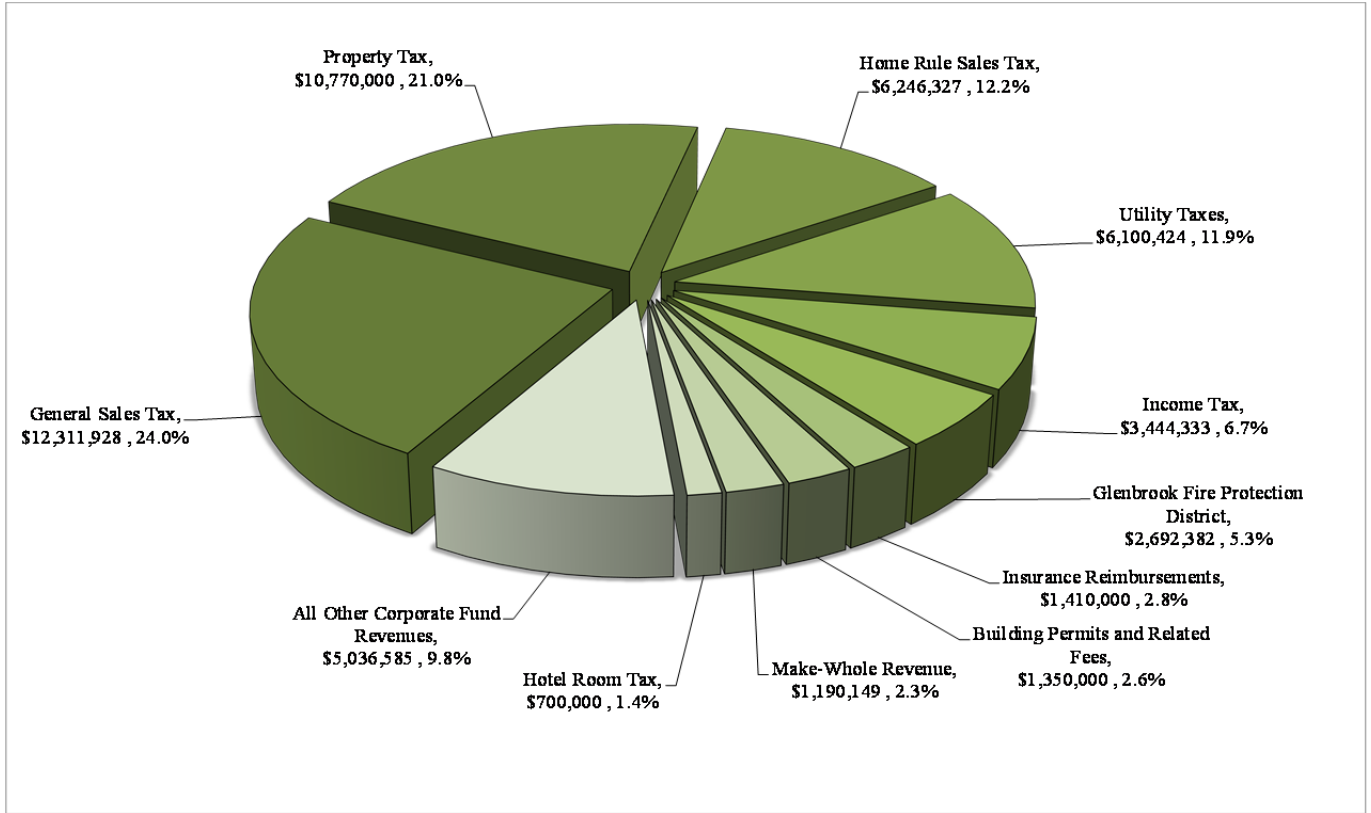
Transfers to other funds are down \$1,696,518 in 2011 compared to the 2010 projections. The large one-time revenues in 2010 prompted a \$1 million increase in the 2010 transfer to the Capital Projects fund. This allowed the Village to take advantage of the favorable bidding environment by accelerating several projects and being eligible for additional outside funds. The transfer to the Capital Projects Fund in the 2011 Budget is \$1,923,734 less than the 2010 transfer of \$3,223,734. The \$1,300,000 2011 transfer reduces the need to draw on Corporate Fund reserves while allowing the Village to maintain a high level of infrastructure.

While total Corporate Fund expenditures are projected to decline by 1.3% due to an increased 2010 transfer to Capital Projects and direct charging of specific services, the 2011 budget includes an increase of 3.7% in base, ongoing Corporate Fund expenditures.

### ***Deficit***

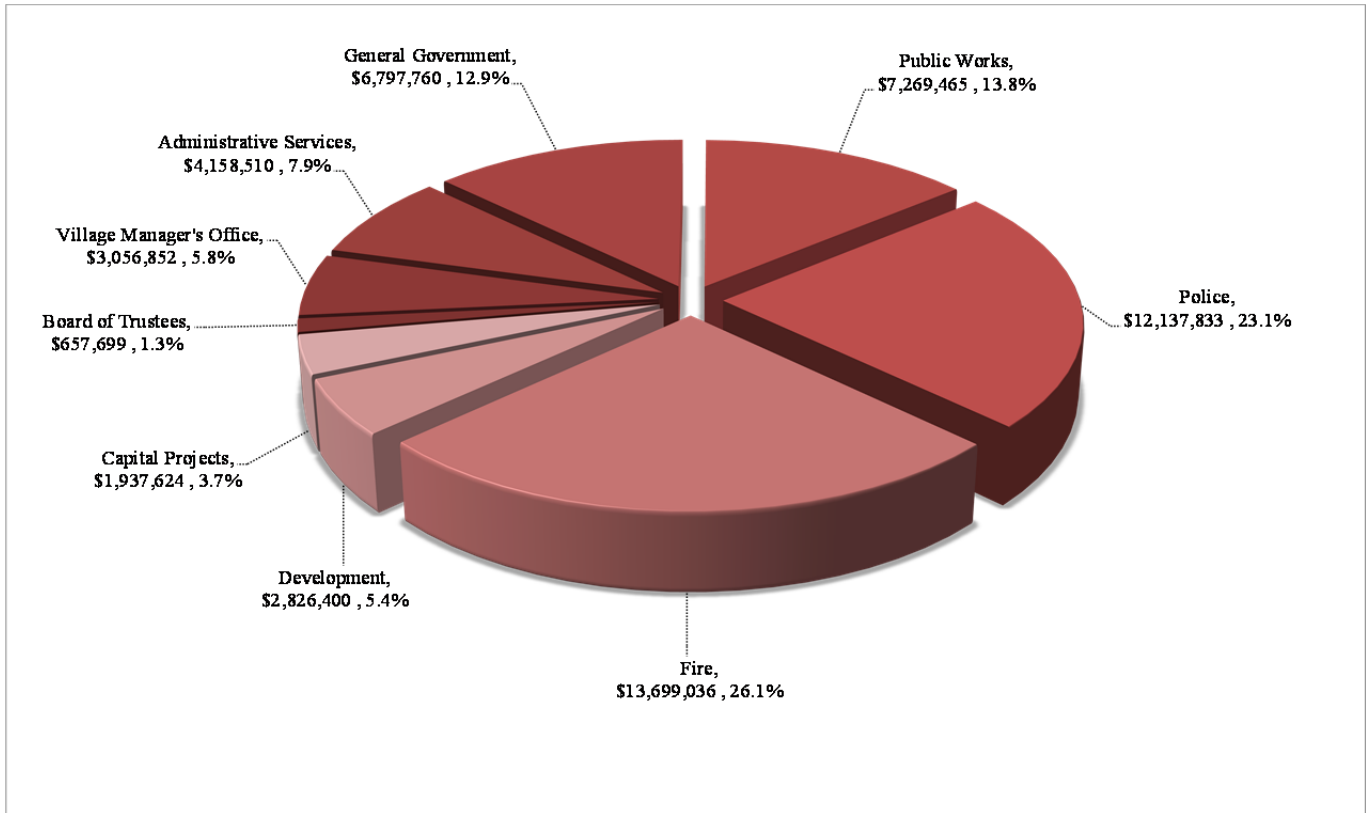
With increases to ongoing expenditures outpacing increases to ongoing revenues the Corporate Fund is faced with a deficit of \$1,289,052 in 2011. This will require spending of Corporate Fund reserves which will reduce the fund balance as a percentage of total expenditures from a projected 2010 ending 38.8% to a 2011 ending 36.9%. This is within the 30% to 40% range set forth in the Fund Balance Policy of the Corporate Fund.

## Corporate Fund Revenue Summary



	2009 Actual	2010 Adopted Budget	2010 Projected Budget	2011 Adopted Budget	% Change Adopted to Adopted	% of Total
General Sales Tax	11,943,633	12,300,000	12,129,978	12,311,928	0.1%	24.0%
Property Tax	9,966,422	10,575,000	10,542,615	10,770,000	1.8%	21.0%
Home Rule Sales Tax	5,920,742	6,250,000	6,154,017	6,246,327	-0.1%	12.2%
Utility Taxes	5,896,676	6,156,976	6,006,298	6,100,424	-0.9%	11.9%
Income Tax	3,612,282	3,924,317	3,444,333	3,444,333	-12.2%	6.7%
Glenbrook Fire Protection District	2,521,786	2,424,000	2,613,963	2,692,382	11.1%	5.3%
Insurance Reimbursements	1,346,132	1,380,000	1,410,000	1,410,000	2.2%	2.8%
Building Permits and Related Fees	2,117,121	1,785,778	2,747,830	1,350,000	-24.4%	2.6%
Make-Whole Revenue	1,119,393	1,120,289	1,155,484	1,190,149	6.2%	2.3%
Hotel Room Tax	739,542	600,000	700,000	700,000	16.7%	1.4%
<b>Top 10 Subtotal</b>	<b>45,183,728</b>	<b>46,516,360</b>	<b>46,904,518</b>	<b>46,215,542</b>	<b>-0.6%</b>	<b>90.2%</b>
<b>All Other Corporate Fund Revenues</b>	<b>7,112,505</b>	<b>6,168,897</b>	<b>6,876,680</b>	<b>5,036,585</b>	<b>-18.4%</b>	<b>9.8%</b>
<b>Total Corporate Fund Revenues</b>	<b>\$52,296,233</b>	<b>\$52,685,257</b>	<b>\$53,781,198</b>	<b>\$51,252,128</b>	<b>-2.7%</b>	<b>100.0%</b>

# Corporate Fund Expenditure Summary



Corporate Fund Departments	2009 Actual	2010 Adopted Budget	2010 Projected Budget	2011 Adopted Budget	% Change Adopted to Adopted	% of Total
Board of Trustees	447,023	635,869	614,308	657,699	3.4%	1.3%
Village Manager's Office	3,622,656	2,697,724	2,732,847	3,056,852	13.3%	5.8%
Administrative Services	3,994,572	3,719,273	3,762,958	4,158,510	11.8%	7.9%
General Government	4,428,891	7,452,162	8,340,867	6,797,760	-8.8%	12.9%
Public Works	6,544,622	6,767,678	6,800,034	7,269,465	7.4%	13.8%
Police	11,049,106	12,109,427	11,828,347	12,137,833	0.2%	23.1%
Fire	12,636,280	13,324,946	13,591,733	13,699,036	2.8%	26.1%
Development	2,734,241	2,805,042	2,590,240	2,826,400	0.8%	5.4%
Capital Projects	2,913,480	3,167,865	2,974,489	1,937,624	-38.8%	3.7%
<b>Total Corporate Fund Expenditures</b>	<b>48,370,871</b>	<b>52,679,986</b>	<b>53,235,823</b>	<b>52,541,179</b>	<b>-0.3%</b>	<b>100.0%</b>

## Corporate Fund Balance Statement By Revenue and Expense Type

	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Beginning Fund Balance</b>	<b>\$16,201,996</b>	<b>\$20,127,359</b>	<b>\$20,127,359</b>	<b>\$20,127,359</b>	<b>\$20,672,732</b>
<b>Budgeted Revenues</b>					
Taxes	34,863,462	36,234,476	36,234,476	35,877,598	36,487,429
Licenses and Permits	2,420,944	2,130,778	2,130,778	3,116,809	1,718,979
Fines and Forfeits	189,432	100,000	100,000	115,315	102,806
Charges for Services	3,191,461	3,544,803	3,629,803	4,399,281	2,974,515
Intergovernmental	8,135,969	8,753,614	8,453,614	8,076,859	8,148,650
Investment Income	130,383	210,000	210,000	257,229	157,500
Other Revenues	799,329	705,200	1,005,200	1,003,066	1,003,066
Transfers In	2,565,252	1,006,386	921,386	935,041	659,182
<b>Total Revenues</b>	<b>52,296,232</b>	<b>52,685,257</b>	<b>52,685,257</b>	<b>53,781,198</b>	<b>51,252,127</b>
<b>Budgeted Expenditures</b>					
<b>Operating Expenditures</b>					
Personnel	32,640,165	33,362,852	32,992,261	32,975,027	33,669,917
Contractual	7,459,402	7,562,299	7,536,982	7,577,079	7,577,120
Commodities	1,966,764	2,639,803	2,605,735	2,294,107	1,826,394
Other Charges	258,549	702,880	1,360,595	607,276	676,780
Capital Outlay	185,247	529,000	514,000	514,000	500,000
<b>Total Operating Expenditures</b>	<b>42,510,126</b>	<b>44,796,834</b>	<b>45,009,574</b>	<b>43,967,489</b>	<b>44,250,211</b>
<b>Other Expenditures</b>					
Interfund Charges	2,805,121	2,612,067	2,586,827	2,943,517	3,662,668
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	3,055,622	5,271,084	6,274,818	6,324,818	4,628,300
<b>Total Other Expenditures</b>	<b>5,860,743</b>	<b>7,883,151</b>	<b>8,861,645</b>	<b>9,268,335</b>	<b>8,290,968</b>
<b>Total Expenditures</b>	<b>48,370,870</b>	<b>52,679,985</b>	<b>53,871,219</b>	<b>53,235,825</b>	<b>52,541,179</b>
<b>Surplus/(Deficit)</b>	<b>3,925,363</b>	<b>5,272</b>	<b>(1,185,962)</b>	<b>545,373</b>	<b>(1,289,052)</b>
<b>Ending Fund Balance</b>	<b>\$20,127,359</b>	<b>\$20,132,630</b>	<b>\$18,941,396</b>	<b>\$20,672,732</b>	<b>\$19,383,680</b>



## Corporate Fund Balance Statement By Department and Division

	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Beginning Fund Balance</b>	<b>\$16,201,996</b>	<b>\$20,127,359</b>	<b>\$20,127,359</b>	<b>\$20,127,359</b>	<b>\$20,672,734</b>
<b>Budgeted Revenues</b>					
Taxes	34,863,462	36,234,476	36,234,476	35,877,598	36,487,429
Licenses and Permits	2,420,944	2,130,778	2,130,778	3,116,809	1,718,979
Fines and Forfeits	189,432	100,000	100,000	115,315	102,806
Charges for Services	3,191,461	3,544,803	3,629,803	4,399,281	2,974,515
Intergovernmental	8,135,969	8,753,614	8,453,614	8,076,859	8,148,650
Investment Income	130,383	210,000	210,000	257,229	157,500
Other Revenues	799,329	705,200	1,005,200	1,003,066	1,003,066
Transfers In	2,565,252	1,006,386	921,386	935,041	659,182
<b>Total Revenues</b>	<b>52,296,232</b>	<b>52,685,257</b>	<b>52,685,257</b>	<b>53,781,198</b>	<b>51,252,127</b>
<b>Budgeted Expenditures by Program</b>					
<i>Board of Trustees</i>					
Board of Trustees	61,493	61,769	60,239	62,569	62,675
Special Appropriations	385,529	574,100	584,850	551,739	595,024
<i>Village Manager's Office</i>					
Village Manager's Office	1,322,057	847,241	874,057	934,785	923,720
Communications	266,003	306,305	354,100	257,744	263,815
Legal	474,612	450,306	492,306	507,306	368,768
Human Resources Administration	1,559,984	1,093,872	1,063,494	1,033,012	1,500,548
<i>Administrative Services</i>					
Office of the Director	231,666	161,099	172,719	161,164	258,391
Finance	1,315,465	915,475	913,488	963,411	844,286
GIS and CADD	499,813	457,172	427,172	406,481	449,149
Information Technology	1,461,125	1,836,052	1,816,052	1,823,621	2,156,388
Resolution Center	486,503	349,475	368,916	408,280	450,296
<i>General Government</i>	4,428,891	7,452,162	8,902,363	8,340,867	6,797,760
<i>Public Works</i>	6,544,622	6,767,678	6,615,177	6,800,034	7,269,465
<i>Police</i>	11,049,106	12,109,427	12,091,184	11,828,347	12,137,833
<i>Fire</i>	12,636,280	13,324,946	13,323,013	13,591,733	13,699,036
<i>Development</i>					
Office of the Director	465,565	2,805,042	2,613,091	2,590,240	800,220
Inspectional Services	1,637,132	-	-	-	1,293,695
Planning and Zoning	631,544	-	-	-	732,485
<i>Capital Projects</i>					
Office of the Director	1,239,435	974,033	999,417	1,018,965	690,002
Facilities Management	1,674,045	2,193,832	2,199,579	1,955,525	1,247,622
<b>Total Expenditures</b>	<b>48,370,870</b>	<b>52,679,985</b>	<b>53,871,218</b>	<b>53,235,823</b>	<b>52,541,179</b>
<b>Surplus/(Deficit)</b>	<b>3,925,363</b>	<b>5,272</b>	<b>(1,185,961)</b>	<b>545,375</b>	<b>(1,289,052)</b>
<b>Ending Fund Balance</b>	<b>\$20,127,359</b>	<b>\$20,132,631</b>	<b>\$18,941,398</b>	<b>\$20,672,734</b>	<b>\$19,383,680</b>

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*VILLAGE OF GLENVIEW*



*SPECIAL REVENUE FUNDS*

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## *Motor Fuel Tax Fund*

**Description**

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

**Expenditures**

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

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

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

**Summary of Revenues, Expenditures and Fund Balance**

	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Beginning Fund Balance</b>	<b>\$552,981</b>	<b>\$560,653</b>	<b>\$560,653</b>	<b>\$560,653</b>	<b>\$742,961</b>
<b>Budgeted Revenues</b>					
Intergovernmental	1,165,886	1,540,000	1,540,000	1,718,710	1,570,000
Investment Income	3,235	5,000	5,000	3,600	1,800
<b>Total Revenues</b>	<b>1,169,120</b>	<b>1,545,000</b>	<b>1,545,000</b>	<b>1,722,310</b>	<b>1,571,800</b>
<b>Budgeted Expenditures</b>					
<i>Other Expenditures</i>					
Capital Projects	1,161,448	1,540,002	1,540,002	1,540,002	1,570,000
<b>Total Other Expenditures</b>	<b>1,161,448</b>	<b>1,540,002</b>	<b>1,540,002</b>	<b>1,540,002</b>	<b>1,570,000</b>
<b>Total Expenditures</b>	<b>1,161,448</b>	<b>1,540,002</b>	<b>1,540,002</b>	<b>1,540,002</b>	<b>1,570,000</b>
<b>Surplus/(Deficit)</b>	<b>7,672</b>	<b>4,998</b>	<b>4,998</b>	<b>182,308</b>	<b>1,800</b>
<b>Ending Fund Balance</b>	<b>\$560,653</b>	<b>\$565,651</b>	<b>\$565,651</b>	<b>\$742,961</b>	<b>\$744,761</b>

## ***Refuse and Recycling Fund***

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### ***Description***

The Refuse and Recycling Fund is used to account for the financial activity of the Village's franchise residential refuse and recycling program. The Village contracts with a service provider to collect residential refuse and recyclable materials and provide transportation to a transfer station operated by the Solid Waste Agency of Northern Cook County (SWANCC).

### ***Revenues***

Revenues of the Refuse and Recycling Fund include the fees for yard waste stickers and investment income. SWANCC charges its member municipality's standard fees for its services, which are calculated on an annual basis. SWANCC then remits a portion of its revenues back to participating communities for the privilege of collecting refuse and recyclable materials from their residents. SWANCC remits about \$900K annually to the Village.

### ***Expenditures***

The primary expenditure in the Refuse and Recycling Fund is the fee charged by SWANCC for its refuse and recycling services. The SWANCC Dumping Fee is expected to be \$700K in 2011. Transfers Out of the Fund are budgeted if excess Fund Balance accumulates within the Fund. In 2010 the Board of Trustees approved a budget amendment to purchase refuse and recycling carts for residents using excess fund balance.

**Summary of Revenues, Expenditures and Fund Balance**

	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b><i>Beginning Fund Balance</i></b>	<b><i>\$1,616,912</i></b>	<b><i>\$1,832,063</i></b>	<b><i>\$1,832,063</i></b>	<b><i>\$1,832,063</i></b>	<b><i>\$1,071,183</i></b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	1,036,361	803,571	803,571	923,500	841,280
Investment Income	13,812	11,000	11,000	5,500	5,500
Transfers In	-	-	-	-	-
<b><i>Total Revenues</i></b>	<b><i>1,050,174</i></b>	<b><i>814,571</i></b>	<b><i>814,571</i></b>	<b><i>929,000</i></b>	<b><i>846,780</i></b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel					
Contractual	679,075	706,027	709,527	690,488	704,000
Commodities	5,948	33,000	1,013,400	999,392	16,000
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b><i>685,023</i></b>	<b><i>739,027</i></b>	<b><i>1,722,927</i></b>	<b><i>1,689,880</i></b>	<b><i>720,000</i></b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	-	-	-	-	-
Transfer Out	150,000	-	-	-	-
<b><i>Total Other Expenditures</i></b>	<b><i>150,000</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>-</i></b>
<b><i>Total Expenditures</i></b>	<b><i>835,023</i></b>	<b><i>739,027</i></b>	<b><i>1,722,927</i></b>	<b><i>1,689,880</i></b>	<b><i>720,000</i></b>
<b><i>Surplus/(Deficit)</i></b>	<b><i>215,151</i></b>	<b><i>75,544</i></b>	<b><i>(908,356)</i></b>	<b><i>(760,880)</i></b>	<b><i>126,780</i></b>
<b><i>Ending Fund Balance</i></b>	<b><i>\$1,832,063</i></b>	<b><i>\$1,907,607</i></b>	<b><i>\$923,707</i></b>	<b><i>\$1,071,183</i></b>	<b><i>\$1,197,963</i></b>

## *Joint Dispatch Fund*

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### ***Description***

The Joint Dispatch Fund is used to account for the activities of the Police and Fire Dispatch operations in addition to the 911 emergency service system.

### ***Revenues***

Revenue sources accounted for in this fund include the surcharges on wireless communication devices, contracts with other local governments for which the Village provides emergency dispatch services and transfers from the Village's Corporate Fund.

In October of 2009, the Village began providing emergency and non-emergency dispatch services to the Village of Grayslake Police Department. In July 2010, the Village expanded services by providing emergency and non-emergency dispatch services to the Village of Hainesville. To meet minimum staffing needs the part time Telecommunicator staffing pool has been increased.

### ***Expenditures***

The 2011 Budget integrates a direct charge method to all appropriate funds. Rather than funds being charged for internal information technology and financial services through a "charge back" the appropriate fund and department is charged directly for the service at the time the expense is incurred. The 2011 Joint Dispatch Fund budget includes department budgets for the Village Manager's Office and Administrative Services. These expenditures had previously been displayed as Interfund Charges, with the direct charge method they are displayed in the correct cost category, such as Contractual Services or Commodities.

Several technology items used to deploy Joint Dispatch services were added to the capital replacement schedule and resulted in increased internal service charges.

In December of 2009, the Telecommunicators joined Fraternal Order of Police as their representative for collective bargaining



**Summary of Revenues, Expenditures and Changes in Fund Balance**

	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Beginning Fund Balance</b>	<b>\$307,896</b>	<b>\$102,997</b>	<b>\$102,997</b>	<b>\$102,997</b>	<b>\$20,218</b>
<b>Budgeted Revenues</b>					
Charges for Services	716,959	656,000	656,000	642,060	615,000
Intergovernmental	335,070	451,396	451,396	500,258	541,136
Investment Income	1,319	2,000	2,000	769	300
Transfers In	990,000	1,116,034	1,116,034	1,156,034	1,370,000
<b>Total Revenues</b>	<b>2,043,348</b>	<b>2,225,430</b>	<b>2,225,430</b>	<b>2,299,121</b>	<b>2,526,436</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	1,781,338	2,050,702	2,075,702	2,208,715	2,237,547
Contractual	31,279	141,411	138,411	99,493	181,046
Commodities	60,399	17,650	16,650	16,650	4,749
Other Charges	7,935	32,925	37,026	20,601	21,155
Capital Outlay	249,908	-	-	2,775	-
<b>Total Operating Expenditures</b>	<b>2,130,858</b>	<b>2,242,688</b>	<b>2,267,789</b>	<b>2,348,234</b>	<b>2,444,496</b>
<i>Other Expenditures</i>					
Interfund Charges	117,390	81,916	81,815	33,665	79,585
<b>Total Other Expenditures</b>	<b>117,390</b>	<b>81,916</b>	<b>81,815</b>	<b>33,665</b>	<b>79,585</b>
<b>Total Expenditures</b>	<b>2,248,247</b>	<b>2,324,604</b>	<b>2,349,604</b>	<b>2,381,899</b>	<b>2,524,081</b>
<b>Surplus/(Deficit)</b>	<b>(204,899)</b>	<b>(99,174)</b>	<b>(124,174)</b>	<b>(82,778)</b>	<b>2,354</b>
<b>Ending Fund Balance</b>	<b>\$102,997</b>	<b>\$3,823</b>	<b>(\$21,177)</b>	<b>\$20,218</b>	<b>\$22,573</b>

	<u>Full Time Equivalent</u>				
<b>Personnel by Department</b>					
Joint Dispatch	19.75	19.62	20.00	20.00	20.00
<b>Total FTE's</b>	<b>19.75</b>	<b>19.62</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>

***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.

**Summary of Revenues, Expenditures and Fund Balance**

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$73,596</b>	<b>\$43,952</b>	<b>\$43,952</b>	<b>\$43,952</b>	<b>\$13,406</b>
<b><i>Budgeted Revenues</i></b>					
Investment Income	188	100	100	250	100
Other Revenues	530	2,000	2,000	-	-
<b><i>Total Revenues</i></b>	<b>719</b>	<b>2,100</b>	<b>2,100</b>	<b>250</b>	<b>100</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	-	-	-	-	-
Contractual	-	-	-	1,426	-
Commodities	-	-	-	-	-
Other Charges	27,005	25,000	25,000	-	-
Capital Outlay	3,357	-	5,796	29,371	13,506
<b><i>Total Operating Expenditures</i></b>	<b>30,363</b>	<b>25,000</b>	<b>30,796</b>	<b>30,796</b>	<b>13,506</b>
<b><i>Total Expenditures</i></b>	<b>30,363</b>	<b>25,000</b>	<b>30,796</b>	<b>30,796</b>	<b>13,506</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(29,644)</b>	<b>(22,900)</b>	<b>(28,696)</b>	<b>(30,546)</b>	<b>(13,406)</b>
<b><i>Ending Fund Balance</i></b>	<b>\$43,952</b>	<b>\$21,052</b>	<b>\$15,256</b>	<b>\$13,406</b>	<b>(\$0)</b>

## *Foreign Fire Fund*

The Foreign Fire Fund was established in 2002 by Ordinance Number 4389. The revenues derived and accounted for in this fund are restricted for use by direction of the Foreign Fire Insurance 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.

### **Summary of Revenues, Expenditures and Fund Balance**

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$274,652</b>	<b>\$314,762</b>	<b>\$314,762</b>	<b>\$314,762</b>	<b>\$300,462</b>
<b><i>Budgeted Revenues</i></b>					
Investment Income	864	1,150	1,150	700	700
Other Revenues	74,316	60,000	60,000	60,000	60,000
<b><i>Total Revenues</i></b>	<b>75,180</b>	<b>61,150</b>	<b>61,150</b>	<b>60,700</b>	<b>60,700</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	-	-	-	-	-
Contractual	9,373	40,000	75,000	35,000	39,300
Commodities	20,816	-	-	40,000	20,700
Other Charges	4,880	-	-	-	-
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>35,069</b>	<b>40,000</b>	<b>75,000</b>	<b>75,000</b>	<b>60,000</b>
<b><i>Total Expenditures</i></b>	<b>35,069</b>	<b>40,000</b>	<b>75,000</b>	<b>75,000</b>	<b>60,000</b>
<b><i>Surplus/(Deficit)</i></b>	<b>40,110</b>	<b>21,150</b>	<b>(13,850)</b>	<b>(14,300)</b>	<b>700</b>
<b><i>Ending Fund Balance</i></b>	<b>\$314,762</b>	<b>\$335,912</b>	<b>\$300,912</b>	<b>\$300,462</b>	<b>\$301,162</b>

## *Village Permanent Fund*

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### ***Description***

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.

### ***Revenues***

The Village Permanent Fund does not anticipate collecting a portion of land sale revenue in 2011. The revenue it will receive is from investment income and a land lease.

### ***Expenditures***

Expenditures planned for fiscal year 2011 includes a \$980,391 contribution to the Village of Glenview Library for 50% of their debt service payment. The Permanent Fund will also transfer \$2,469,150 to the Capital Improvements Fund and \$3,324,600 on an as needed basis for Storm Water Task Force projects.

**Summary of Revenues, Expenditures and Fund Balance**

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$48,122,261</b>	<b>\$42,312,708</b>	<b>\$42,312,708</b>	<b>\$42,312,708</b>	<b>\$32,733,834</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	156,000	156,000	156,000	156,000	156,000
Intergovernmental	-	-	-	-	-
Investment Income	523,050	513,883	513,883	120,090	65,106
Other Revenues	136,719	-	-	204,817	-
<b><i>Total Revenues</i></b>	<b>815,769</b>	<b>669,883</b>	<b>669,883</b>	<b>480,907</b>	<b>221,106</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	3,215,448	-	-	-	-
Contractual	11,170	50	50	-	-
Commodities	-	-	-	-	-
Other Charges	97,060	1,484,028	1,484,028	2,484,028	980,391
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>3,323,679</b>	<b>1,484,078</b>	<b>1,484,078</b>	<b>2,484,028</b>	<b>980,391</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	943	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	3,300,699	9,284,390	8,522,890	7,575,754	5,793,750
<b><i>Total Other Expenditures</i></b>	<b>3,301,642</b>	<b>9,284,390</b>	<b>8,522,890</b>	<b>7,575,754</b>	<b>5,793,750</b>
<b><i>Total Expenditures</i></b>	<b>6,625,322</b>	<b>10,768,468</b>	<b>10,006,968</b>	<b>10,059,782</b>	<b>6,774,141</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(5,809,553)</b>	<b>(10,098,585)</b>	<b>(9,337,085)</b>	<b>(9,578,875)</b>	<b>(6,553,035)</b>
<b><i>Ending Fund Balance</i></b>	<b>\$42,312,708</b>	<b>\$32,214,123</b>	<b>\$32,975,623</b>	<b>\$32,733,834</b>	<b>\$26,180,799</b>

## *Glen Redevelopment Fund*

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### ***Description***

The Glen Redevelopment Fund is used to account for the resources and expenditures related to the Village's administrative operations of the Glen Tax Incremental Financing (TIF) District.

### ***Revenues***

The source of revenue for the Redevelopment Fund is a transfer from the Special Tax Allocation Fund. The 2011 transfer is \$716,329.

### ***Expenditures***

Expenditures include 50% of the Capital Projects Administration operating costs. The intent is for this percentage to decrease each year and eventually be 30% of operating costs until the retirement of the TIF.

The 2011 Budget integrates a direct charge method to all appropriate funds. Rather than funds being charged for internal information technology and financial services through a "charge back" the appropriate fund and department is charged directly for the service at the time the expense is incurred. The 2011 Glen Redevelopment Fund budget includes department budgets for Capital Projects and Administrative Services. The Administrative Services expenditures had previously been displayed as Interfund Charges, with the direct charge method they are displayed in the correct cost category, such as Contractual Services or Commodities.

**Summary of Revenues, Expenditures and Changes in Fund Balance**

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$209,499</b>	<b>\$307,288</b>	<b>\$307,288</b>	<b>\$307,288</b>	<b>\$283,840</b>
<b><i>Budgeted Revenues</i></b>					
Investment Income	731	300	300	1,300	300
Other Revenues	7,800	-	-	7	-
Transfers In	683,627	628,010	628,010	628,010	716,329
<b><i>Total Revenues</i></b>	<b>692,158</b>	<b>628,310</b>	<b>628,310</b>	<b>629,317</b>	<b>716,629</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	386,295	475,204	475,204	408,689	459,610
Contractual	89,016	176,780	176,780	146,780	225,008
Commodities	3,496	9,425	9,425	9,425	8,890
Other Charges	-	5,450	5,589	5,589	4,950
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>478,808</b>	<b>666,859</b>	<b>666,998</b>	<b>570,483</b>	<b>698,458</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	113,562	80,422	80,283	80,283	17,871
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	2,000	2,000	2,000	2,000	-
<b><i>Total Other Expenditures</i></b>	<b>115,562</b>	<b>82,422</b>	<b>82,283</b>	<b>82,283</b>	<b>17,871</b>
<b><i>Total Expenditures</i></b>	<b>594,369</b>	<b>749,281</b>	<b>749,281</b>	<b>652,766</b>	<b>716,329</b>
<b><i>Surplus/(Deficit)</i></b>	<b>97,789</b>	<b>(120,971)</b>	<b>(120,971)</b>	<b>(23,448)</b>	<b>300</b>
<b><i>Ending Fund Balance</i></b>	<b>\$307,288</b>	<b>\$186,318</b>	<b>\$186,318</b>	<b>\$283,840</b>	<b>\$284,140</b>

## *Glen Caretaker Fund*

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### ***Description***

The Glen Caretaker Fund is used to account for the resources and expenditures related to the Village's caretaker role with respect to the Glen Tax Increment Financing (TIF) District. To meet the goals established by the Village's Board of Trustees to implement a plan for TIF District retirement, portions of the Caretaker budget have been moved to the Glenview Water Fund and Glenview Sanitary Sewer Fund and Corporate Fund over the past several years.

### ***Revenues***

The major source of 2011 revenue in the Caretaker Fund is a transfer of \$256,761 from the Special Tax Allocation Fund and the use of existing fund balance.

### ***Expenditures***

In accordance with the adopted TIF Retirement Plan, there are specific activities that will remain in the Caretaker Fund until the retirement of the TIF. Such activities include the parking decks, natural resources, and Lake Glenview. The maintenance and care of the three main stem roads are to remain in the Caretaker Fund until they are resurfaced, at which time they will be transferred to the Corporate Fund for maintenance. In previous years the Caretaker Fund directly paid contract expenses for the maintenance of these roadways. The 2011 Budget changes this methodology and the TIF pays for the maintenance of these roadways through a transfer from the Special Tax Allocation Fund to the Corporate Fund. This change in methodology will make the administration of these costs less labor intensive and will allow for more consistency in how the charge is made.

The 2011 Budget integrates a direct charge method to all appropriate funds. Rather than funds being charged for internal information technology, financial services and facility maintenance through a "charge back" the appropriate fund and department is charged directly for the service at the time the expense is incurred. The 2011 Glen Caretaker Fund budget includes department budgets for the Public Works, Administrative Services and Capital Projects. These expenditures had previously been displayed as Interfund Charges, with the direct charge method they are displayed in the correct cost category, such as Contractual Services or Commodities.



### Summary of Revenues, Expenditures and Fund Balance

	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b><i>Beginning Fund Balance</i></b>	<b><i>(\$121,054)</i></b>	<b><i>\$424,513</i></b>	<b><i>\$424,513</i></b>	<b><i>\$424,513</i></b>	<b><i>\$1,046,159</i></b>
<b><i>Budgeted Revenues</i></b>					
Investment Income	1,601	1,000	1,000	4,000	4,000
Transfers In	2,082,206	1,916,612	1,916,612	1,916,612	256,761
<b><i>Total Revenues</i></b>	<b><i>2,083,807</i></b>	<b><i>1,917,612</i></b>	<b><i>1,917,612</i></b>	<b><i>1,920,612</i></b>	<b><i>260,761</i></b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	87,685	109,674	109,674	106,074	104,865
Contractual	938,409	1,218,806	988,514	835,926	763,846
Commodities	81,532	122,179	122,179	42,710	103,979
Other Charges	-	-	230,317	-	-
Capital Outlay	200,410	8,750	8,750	19,750	8,750
<b><i>Total Operating Expenditures</i></b>	<b><i>1,308,036</i></b>	<b><i>1,459,409</i></b>	<b><i>1,459,434</i></b>	<b><i>1,004,460</i></b>	<b><i>981,440</i></b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	228,204	366,308	366,283	292,507	25,324
Transfer Out	2,000	2,000	2,000	2,000	-
<b><i>Total Other Expenditures</i></b>	<b><i>230,204</i></b>	<b><i>368,308</i></b>	<b><i>368,283</i></b>	<b><i>294,507</i></b>	<b><i>25,324</i></b>
<b><i>Total Expenditures</i></b>	<b><i>1,538,240</i></b>	<b><i>1,827,717</i></b>	<b><i>1,827,717</i></b>	<b><i>1,298,967</i></b>	<b><i>1,006,764</i></b>
<b><i>Surplus/(Deficit)</i></b>	<b><i>545,567</i></b>	<b><i>89,895</i></b>	<b><i>89,895</i></b>	<b><i>621,646</i></b>	<b><i>(746,003)</i></b>
<b><i>Ending Fund Balance</i></b>	<b><i>\$424,513</i></b>	<b><i>\$514,409</i></b>	<b><i>\$514,409</i></b>	<b><i>\$1,046,159</i></b>	<b><i>\$300,156</i></b>
<b><u>Full Time Equivalent</u></b>					
<b><i>Personnel by Department</i></b>					
Public Works	1.50	1.50	1.50	1.50	1.50
<b><i>Total FTE's</i></b>	<b><i>1.50</i></b>	<b><i>1.50</i></b>	<b><i>1.50</i></b>	<b><i>1.50</i></b>	<b><i>1.50</i></b>

## *Glen Land Sales Fund*

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### ***Description***

The Glen Land Sales Fund is used to account for resources and expenditures related to the sale of properties in the Glen Tax Increment Financing (TIF) District.

### ***Revenues***

It is not anticipated that the resale of a portion of the land purchased will take place in 2011. The only expected revenue is for lease fees and interest income.

### ***Expenditures***

The 2011 transfer of \$1,376,272 will move the cash balance of the fund to the Special Tax Allocation Fund. The Glen Land Sales Fund will be closed during the Fiscal Year 2011 and all balance sheet items transferred to Special Tax Allocation Fund.

**Summary of Revenues, Expenditures and Fund Balance**

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b>Beginning Fund Balance</b>	<b>\$12,703,248</b>	<b>\$10,053,989</b>	<b>\$10,053,989</b>	<b>\$10,053,989</b>	<b>\$10,070,669</b>
<b>Budgeted Revenues</b>					
Charges for Services	14,538	14,180	14,180	14,180	14,180
Investment Income	47,366	31,500	31,500	2,500	1,000
Other Revenues	(373,671)	-	-	-	-
Transfers In	1,576,259	700,000	-	-	-
<b>Total Revenues</b>	<b>1,264,492</b>	<b>745,680</b>	<b>45,680</b>	<b>16,680</b>	<b>15,180</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	745,391	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>745,391</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Other Expenditures</i>					
Interfund Charges	35,261	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	3,878,489	-	-	-	1,376,272
<b>Total Other Expenditures</b>	<b>3,913,751</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,376,272</b>
<b>Total Expenditures</b>	<b>3,913,751</b>	<b>745,391</b>	<b>-</b>	<b>-</b>	<b>1,376,272</b>
<b>Surplus/(Deficit)</b>	<b>(2,649,259)</b>	<b>289</b>	<b>45,680</b>	<b>16,680</b>	<b>(1,361,092)</b>
<b>Ending Fund Balance</b>	<b>\$10,053,989</b>	<b>\$10,054,278</b>	<b>\$10,099,669</b>	<b>\$10,070,669</b>	<b>\$8,709,577</b>

## *Special Tax Allocation Fund*

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### ***Description***

The Special Tax Allocation Fund (STAF) is one of the Glen Tax Increment Financing (TIF) District funds used to account for the revenues and expenditures of the district during its existence. This fund accounts for the incremental tax revenues and the expenditures associated with the distribution of Make-Whole Payments to other core jurisdictions whose boundaries are inside the district. These core jurisdictions consist of the Village of Glenview, School Districts 34 and 225, the Glenview Park District, and the Glenview Public Library. Service fees and incentive fees associated with the district are also accounted for within the STAF.

### ***Revenues***

Revenues of the STAF are generated from incremental property taxes caused by the growth of the assessed valuation within the Glen TIF District. These incremental taxes are to be \$26.5 million in 2011. Retirement of the TIF District could take place as early as 2018 but expires in 2021

### ***Expenditures***

The 2011 Budget includes transfers to the Glen Redevelopment, Caretaker and Corporate Funds to provide resources for administrative operations and maintenance activities within the District. The 2011 Make Whole Payments are projected to be \$15.7 million.

A projected fund deficit exists within the STAF. Funds used to make current outlays of cash are provided by an Interfund Loan from the Village's Permanent Fund. Repayment of the loan, plus all accrued interest, is scheduled to be made in the last three to four years of the district 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.

## Summary of Revenues, Expenditures and Fund Balance

	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Beginning Fund Balance</b>	<b>\$2,228,356</b>	<b>\$3,630,555</b>	<b>\$3,630,555</b>	<b>\$3,630,555</b>	<b>\$1,343,796</b>
<b>Budgeted Revenues</b>					
Taxes	23,897,485	26,500,000	26,500,000	26,500,000	26,500,000
Investment Income	112,301	24,000	24,000	65,000	20,000
Other Revenues	11,750,991	-	-	-	-
Transfers In	5,133,138	-	-	-	1,376,272
<b>Total Revenues</b>	<b>40,893,915</b>	<b>26,524,000</b>	<b>26,524,000</b>	<b>26,565,000</b>	<b>27,896,272</b>
<b>Budgeted Expenditures</b>					
<b>Operating Expenditures</b>					
Personnel	-	-	-	-	-
Contractual	13,358,010	13,865,681	13,865,681	13,865,681	15,733,247
Commodities	-	-	-	-	-
Other Charges	23,237,876	13,921,456	13,921,456	11,721,456	13,757,338
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>36,595,886</b>	<b>27,787,137</b>	<b>27,787,137</b>	<b>25,587,137</b>	<b>29,490,585</b>
<b>Other Expenditures</b>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	2,895,830	3,244,622	3,264,622	3,264,622	1,915,305
<b>Total Other Expenditures</b>	<b>2,895,830</b>	<b>3,244,622</b>	<b>3,264,622</b>	<b>3,264,622</b>	<b>1,915,305</b>
<b>Total Expenditures</b>	<b>39,491,717</b>	<b>31,031,759</b>	<b>31,051,759</b>	<b>28,851,759</b>	<b>31,405,890</b>
<b>Surplus/(Deficit)</b>	<b>1,402,198</b>	<b>(4,507,759)</b>	<b>(4,527,759)</b>	<b>(2,286,759)</b>	<b>(3,509,618)</b>
<b>Ending Fund Balance</b>	<b>\$3,630,555</b>	<b>(\$877,204)</b>	<b>(\$897,204)</b>	<b>\$1,343,796</b>	<b>(\$2,165,822)</b>

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*VILLAGE OF GLENVIEW*



*ENTERPRISE FUNDS*

## *Enterprise Funds*

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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. Moreover, Village policy requires the budgeting of all non-capital project funds to be expended in a fiscal year. This leads to a budget basis of reporting that is not in accordance with generally accepted accounting principals (GAAP). This “budget basis” results in two types of reporting for Enterprise Funds on the Village’s financial statements. That basis shows operating budgets that are similar to GAAP and capital budgets that report in a more traditional governmental display. This display does not include budgets for depreciation.

Prior to the 2011 budget, departments providing internal services, such as Information Technology and Facilities Management, would record expenses in their operating budget and then charge other funds (i.e. enterprise funds) appropriately on a quarterly basis. The Purchase Order Module was fully implemented in January 2011 and allows for Information Technology and Facilities Management to charge the fund directly at the time purchase.

Prior to the 2011 budget the utility billing and call center functions were part of the Public Works budget. The 2011 budget separates these functions and budgets them within the Administrative Services Department.



## *Glenview Water & Sanitary Sewer Funds*

### **Description**

The Water and Sanitary Sewer Funds are enterprise funds which means the revenues, expenses, and transfers are accounted for through full accrual accounting. These funds are intended to be self sufficient through the revenue generated from providing water and sewer service.

### **Customers**

The Village's water customer base includes approximately 15,900 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 and Sewer Rates**

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 2011 budget assumes a slight decline in water consumption based on current trends.

The consumption rate increase for water is \$0.38 per 1,000 gallons for incorporated areas and \$0.58 for unincorporated areas; while the consumption rate increase for sewer is \$0.12 per 1,000 gallons. The adopted rate increases are:

<b>Glenview Water and Sewer System</b>				
<b>Quarterly Fixed Fees</b>				
	<b>2010</b>		<b>2011</b>	
<b>Meter Size</b>	Water	Sewer	Water	Sewer
5/8"	\$6.87	\$6.87	\$7.35	\$7.35
3/4"	\$10.31	\$10.31	\$11.03	\$11.03
1"	\$17.18	\$17.18	\$18.38	\$18.38
1 1/2"	\$34.35	\$34.35	\$36.75	\$36.75
2"	\$54.96	\$54.96	\$58.80	\$58.80
3"	\$109.92	\$109.92	\$117.60	\$117.60
4"	\$171.75	\$171.75	\$183.75	\$183.75
6"	\$343.50	\$343.50	\$367.50	\$367.50
8"	\$549.60	\$549.60	\$588.00	\$588.00
<b>Consumption Fees (per 1,000 gallons)</b>				
	\$3.83	\$1.17	\$4.21	\$1.29

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

## Glenview Water Fund

### Expenses

The 2011 Budget aggressively reviewed and reduced expenses in the Water and Sewer Funds in an effort to minimize the impact of rate increases on the customer. Expense reductions within the Water Fund included: reduced personnel costs being directly charged to the fund; eliminated internal services charges from the Insurance and Risk Fund; eliminated Transfer To the Corporate Fund; reduced Capital Improvement Plan funding; transferred \$882,000 from the Facility Repair and Replacement Fund to the Water Fund for original overpayment into the fund.

The fund balance policy for both the Water and Sanitary Sewer Funds is to maintain 30 days of cash on hand. The following cash analysis is new to the 2011 budget. This cash flow differs from the fund balance statement by separating cash from the net assets. As evident by the cash flow, the expense reductions were necessary and efforts will continue to be made to bring the water rates in line with the needs to operate the system.

### Glenview Water Fund Cash Analysis

	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Beginning Cash</b>	3,495,433	2,236,157	2,236,157	2,236,157	(832,600)
<b>Cash Receipts</b>					
Receipts from Users	8,319,915	10,937,385	10,937,385	8,830,826	9,558,124
Investment Income	29,054	55,000	55,000	6,750	7,500
Transfer In	-	-	-	-	882,000
<b>Total Cash Receipts</b>	<b>8,348,969</b>	<b>10,992,385</b>	<b>10,992,385</b>	<b>8,837,576</b>	<b>10,447,624</b>
<b>Non-Capital Cash Outlays</b>					
Operating Expenses	7,042,237	9,258,743	9,258,744	7,994,024	7,658,429
Interest Expense	89,859	80,994	80,994	80,994	69,685
Principal Payments	280,000	288,400	288,400	288,400	299,600
Transfer Out	1,294,133	682,169	682,169	682,169	488,260
<b>Total Non-Capital Cash Outlays</b>	<b>8,706,229</b>	<b>10,310,306</b>	<b>10,310,307</b>	<b>9,045,587</b>	<b>8,515,974</b>
<b>Net Change in Cash</b>	<b>(357,260)</b>	<b>682,079</b>	<b>682,079</b>	<b>(208,011)</b>	<b>1,931,650</b>
<b>Capital Cash Expenses</b>					
Capitalized	902,016	2,860,746	2,860,746	2,860,746	1,892,316
<b>Capital Cash Expenses</b>	<b>902,016</b>	<b>2,860,746</b>	<b>2,860,746</b>	<b>2,860,746</b>	<b>1,892,316</b>
<b>Net Change in Cash</b>	<b>(1,259,276)</b>	<b>(2,178,667)</b>	<b>(2,178,668)</b>	<b>(3,068,757)</b>	<b>39,334</b>
<b>Ending Cash Balance</b>	<b>2,236,157</b>	<b>57,490</b>	<b>57,490</b>	<b>(832,600)</b>	<b>(793,266)</b>

\* 2009 Beginning Cash Balance includes investments and is net of liabilities

**Summary of Revenues, Expenses and Fund Balance**

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b>Beginning Net Assets</b>	<b>\$34,648,984</b>	<b>\$34,111,029</b>	<b>\$34,111,029</b>	<b>\$34,111,029</b>	<b>\$34,191,419</b>
<b>Budgeted Revenues</b>					
Licenses and Permits	114,293	95,000	95,000	130,000	110,000
Charges for Services	8,133,217	10,726,930	10,726,930	8,565,826	9,333,124
Investment Income	29,053	55,000	55,000	6,750	7,500
Other Revenues	129,423	115,455	115,455	135,000	115,000
Transfers In	-	-	-	-	882,000
<b>Total Revenues</b>	<b>8,405,986</b>	<b>10,992,385</b>	<b>10,992,385</b>	<b>8,837,576</b>	<b>10,447,624</b>
<b>Budgeted Expenses</b>					
<i>Operating Expenses</i>					
Personnel	1,494,265	1,925,335	1,914,363	1,592,179	1,612,457
Contractual	3,612,006	4,443,860	4,443,860	3,755,372	4,572,276
Commodities	343,547	523,390	523,390	523,046	831,060
Other Charges	366,364	382,144	395,620	395,916	382,335
Capital Outlay	5,610	5,835	5,835	5,835	5,835
<b>Total Operating Expenses</b>	<b>5,821,792</b>	<b>7,280,563</b>	<b>7,283,067</b>	<b>6,272,348</b>	<b>7,403,962</b>
<i>Other Expenses</i>					
Interfund Charges	823,384	1,121,540	1,119,036	1,119,036	342,740
Capital Projects	1,247,812	4,086,780	4,086,780	3,832,780	2,173,328
Special Service Areas	-	-	-	-	-
Depreciation	1,022,077	-	-	-	-
Transfer Out	1,210,892	682,169	682,169	682,169	488,260
<b>Total Other Expenses</b>	<b>4,304,164</b>	<b>5,890,489</b>	<b>5,887,985</b>	<b>5,633,985</b>	<b>3,004,328</b>
<b>Budgeted Non Expensed Items</b>					
Debt	(280,000)	(288,400)	(288,400)	(288,400)	(299,600)
Capitalized Assets	(902,016)	(2,860,746)	(2,860,746)	(2,860,746)	(1,892,316)
<b>Total Non Expensed Items</b>	<b>(1,182,016)</b>	<b>(3,149,146)</b>	<b>(3,149,146)</b>	<b>(3,149,146)</b>	<b>(2,191,916)</b>
<b>Total Expenses</b>	<b>8,943,940</b>	<b>10,021,906</b>	<b>10,021,906</b>	<b>8,757,187</b>	<b>8,216,373</b>
<b>Surplus/(Deficit)</b>	<b>(537,955)</b>	970,479	970,479	80,389	2,231,251
<b>Ending Net Assets</b>	<b>\$34,111,029</b>	<b>\$35,081,508</b>	<b>\$35,081,508</b>	<b>\$34,191,419</b>	<b>\$36,422,669</b>

**Glenview Sanitary Fund**

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**Expenses**

The 2011 Budget aggressively reviewed and reduced expense in the Water and Sewer Funds, in an effort to minimize the impact on the customer. Expense reductions within the Sanitary Sewer Fund were not as drastic as those made in the Water Fund because the fund has been able to maintain their minimum cash balance of 30 days of operating. The 2011 Budget includes a transfer of \$2,300,000 for sanitary and storm sewer projects, the transfer will occur on an as needed basis and will not be used to support daily operations

The fund balance policy for both the Water and Sanitary Sewer Funds is to maintain 30 days of cash on hand. The following cash analysis is new to the 2011 budget. This cash flow differs from the fund balance statement by separating cash from the net assets.

**Sanitary Sewer Fund Cash Analysis**

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b>Beginning Cash Balance</b>	1,539,979	1,179,800	1,179,800	1,179,800	476,557
<b>Cash Receipts</b>					
Receipts from Users	1,819,148	2,136,845	2,136,845	2,106,437	2,452,956
Investment Income	21,735	20,700	20,700	4,700	4,200
Transfer In	2,553	-	-	-	2,300,000
<b>Total Cash Receipts</b>	<b>1,843,436</b>	<b>2,157,545</b>	<b>2,157,545</b>	<b>2,111,137</b>	<b>4,757,156</b>
<b>Non-Capital Cash Outlays</b>					
Operating Expenses	986,825	799,584	1,135,906	1,141,808	1,780,792
Interest Expense	70,604	63,638	63,638	54,753	54,753
Principal Payments	220,000	226,600	226,600	235,400	235,400
Transfer Out		52,458	52,458	52,458	56,565
<b>Total Non-Capital Cash Outlays</b>	<b>1,277,429</b>	<b>1,142,280</b>	<b>1,478,602</b>	<b>1,484,419</b>	<b>2,127,510</b>
<b>Net Change in Cash</b>	<b>566,007</b>	<b>1,015,265</b>	<b>678,943</b>	<b>626,718</b>	<b>2,629,646</b>
<b>Capital Cash Expenses</b>					
Capitalized	926,186	1,329,961	1,329,961	1,329,961	2,624,540
<b>Capital Cash Expenses</b>	<b>926,186</b>	<b>1,329,961</b>	<b>1,329,961</b>	<b>1,329,961</b>	<b>2,624,540</b>
<b>Net Change in Cash</b>	<b>(360,179)</b>	<b>(314,696)</b>	<b>(651,018)</b>	<b>(703,243)</b>	<b>5,106</b>
<b>Ending Cash Balance</b>	<b>1,179,800</b>	<b>865,104</b>	<b>528,782</b>	<b>476,557</b>	<b>481,663</b>

\* 2009 Beginning Cash Balance includes investments and is net of liabilities

**Summary of Revenues, Expenses and Fund Balance**

	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Beginning Net Assets</b>	<b>\$13,348,223</b>	<b>\$13,951,375</b>	<b>\$13,951,375</b>	<b>\$13,951,375</b>	<b>\$14,804,693</b>
<b>Budgeted Revenues</b>					
Licenses and Permits	25,790	12,000	12,000	9,500	10,000
Charges for Services	1,822,879	2,114,845	2,114,845	2,096,937	2,442,956
Investment Income	21,735	20,700	20,700	4,700	4,200
Other Revenues	2,180	10,000	10,000	-	-
Transfers In	-	-	-	-	2,300,000
<b>Total Revenues</b>	<b>1,872,583</b>	<b>2,157,545</b>	<b>2,157,545</b>	<b>2,111,137</b>	<b>4,757,156</b>
<b>Budgeted Expenses</b>					
<i>Operating Expenses</i>					
Personnel	363,536	408,731	406,150	329,592	427,121
Contractual	21,395	28,844	34,925	118,377	88,071
Commodities	24,374	30,701	27,201	26,346	31,346
Other Charges	1,216,668	290,238	290,680	290,458	290,373
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>1,625,973</b>	<b>758,514</b>	<b>758,956</b>	<b>764,773</b>	<b>836,911</b>
<i>Other Expenses</i>					
Interfund Charges	114,916	97,646	97,204	97,204	109,231
Capital Projects	293,391	1,563,623	1,899,945	1,899,945	3,749,343
Special Service Areas	-	-	-	-	-
Depreciation	350,320	-	-	-	-
Transfer Out	31,017	52,458	52,458	52,458	56,565
<b>Total Other Expenses</b>	<b>789,644</b>	<b>1,713,727</b>	<b>2,049,607</b>	<b>2,049,607</b>	<b>3,915,139</b>
<b>Expenditure Subtotal</b>	<b>2,415,617</b>	<b>2,472,241</b>	<b>2,808,563</b>	<b>2,814,380</b>	<b>4,752,050</b>
<b>Budgeted Non Expensed Items</b>					
Debt	(220,000)	(226,600)	(226,600)	(226,600)	(235,400)
Capitalized Assets	(926,186)	(1,329,962)	(1,329,962)	(1,329,962)	(2,624,540)
<b>Total Non Expensed Items</b>	<b>(1,146,186)</b>	<b>(1,556,562)</b>	<b>(1,556,562)</b>	<b>(1,556,562)</b>	<b>(2,859,940)</b>
<b>Total Expenses</b>	<b>1,269,431</b>	<b>915,680</b>	<b>1,252,002</b>	<b>1,257,819</b>	<b>1,892,110</b>
<b>Surplus/(Deficit)</b>	<b>603,152</b>	<b>1,241,866</b>	<b>905,544</b>	<b>853,318</b>	<b>2,865,046</b>
<b>Ending Net Assets</b>	<b>\$13,951,375</b>	<b>\$15,193,241</b>	<b>\$14,856,919</b>	<b>\$14,804,693</b>	<b>\$17,669,739</b>

## Wholesale Water Fund

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

The following cash analysis is new to the 2011 budget. This cash flow differs from the fund balance statement by separating cash from the net assets.

### Wholesale Water Fund Cash Analysis

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b>Beginning Cash Balance</b>	2,232,551	231,201	231,201	231,201	409,311
<b>Cash Receipts</b>					
Receipts from Users	1,734,023	1,829,034	1,829,034	1,988,948	2,054,583
Investment Income	5,252	5,800	5,800	2,000	1,600
Transfer In	-	-	-	-	-
<b>Total Cash Receipts</b>	<b>1,739,275</b>	<b>1,834,834</b>	<b>1,834,834</b>	<b>1,990,948</b>	<b>2,056,183</b>
<b>Non-Capital Cash Outlays</b>					
Operating Expenses	1,000,784	1,674,036	1,674,036	1,578,686	1,837,472
Interest Expense	31,312	24,152	24,152	24,152	16,802
Principal Payments	205,000	210,000	210,000	210,000	220,000
Transfer Out	2,503,529	-	-	-	-
<b>Total Non-Capital Cash Outlays</b>	<b>3,740,625</b>	<b>1,908,188</b>	<b>1,908,188</b>	<b>1,812,838</b>	<b>2,074,274</b>
<b>Net Change in Cash</b>	<b>(2,001,350)</b>	<b>(73,354)</b>	<b>(73,354)</b>	<b>178,110</b>	<b>(18,091)</b>
<b>Capital Cash Expenses</b>					
Capitalized	-	-	-	-	-
<b>Capital Cash Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Cash</b>	<b>(2,001,350)</b>	<b>(73,354)</b>	<b>(73,354)</b>	<b>178,110</b>	<b>(18,091)</b>
<b>Ending Cash Balance</b>	<b>\$231,201</b>	<b>\$157,847</b>	<b>\$157,847</b>	<b>\$409,311</b>	<b>\$391,220</b>

\* 2009 Beginning Cash Balance includes investments and is net of liabilities

## Summary of Revenues, Expenses and Fund Balance

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b><i>Beginning Net Assets</i></b>	<b>\$3,183,970</b>	<b>\$1,396,635</b>	<b>\$1,396,635</b>	<b>\$1,396,635</b>	<b>\$1,784,745</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	1,781,471	1,829,034	1,829,034	1,988,948	2,054,583
Investment Income	5,251	5,800	5,800	2,000	1,600
Other Revenues	1,024	-	-	-	-
Transfers In	-	-	-	-	-
<b><i>Total Revenues</i></b>	<b>1,787,747</b>	<b>1,834,834</b>	<b>1,834,834</b>	<b>1,990,948</b>	<b>2,056,183</b>
<b><i>Budgeted Expenses</i></b>					
<b><i>Operating Expenses</i></b>					
Personnel	21,801	43,575	43,450	54,240	76,826
Contractual	939,410	991,313	991,438	915,418	964,862
Commodities	2,116	1,935	1,935	1,135	16,935
Other Charges	303,676	234,752	234,752	234,752	237,202
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenses</i></b>	<b>1,267,002</b>	<b>1,271,575</b>	<b>1,271,575</b>	<b>1,205,545</b>	<b>1,295,824</b>
<b><i>Other Expenses</i></b>					
Interfund Charges	12,810	66,023	66,023	36,703	25,790
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	2,500,270	570,590	570,590	570,590	752,660
<b><i>Total Other Expenses</i></b>	<b>2,513,080</b>	<b>636,613</b>	<b>636,613</b>	<b>607,293</b>	<b>778,450</b>
<b><i>Expenditure Subtotal</i></b>	<b>3,780,082</b>	<b>1,908,188</b>	<b>1,908,188</b>	<b>1,812,838</b>	<b>2,074,274</b>
<b><i>Budgeted Non Expensed Items</i></b>					
Debt	(205,000)	(210,000)	(210,000)	(210,000)	(220,000)
Capitalized Assets	-	-	-	-	-
<b><i>Total Non Expensed Items</i></b>	<b>(205,000)</b>	<b>(210,000)</b>	<b>(210,000)</b>	<b>(210,000)</b>	<b>(220,000)</b>
<b><i>Total Expenses</i></b>	<b>3,575,082</b>	<b>1,698,188</b>	<b>1,698,188</b>	<b>1,602,838</b>	<b>1,854,274</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(1,787,335)</b>	136,646	136,646	388,110	201,909
<b><i>Ending Net Assets</i></b>	<b>\$1,396,635</b>	<b>\$1,533,281</b>	<b>\$1,533,281</b>	<b>\$1,784,745</b>	<b>\$1,986,653</b>

## Commuter Parking Fund

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

The following cash analysis is new to the 2011 budget. This cash flow differs from the fund balance statement by separating cash from the net assets.

### Commuter Parking Fund Cash Analysis

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b>Beginning Cash Balance</b>	270,744	462,665	462,665	462,665	497,800
<b>Cash Receipts</b>					
Receipts from Users	634,117	509,268	509,268	500,313	496,600
Investment Income	704	1,600	1,600	250	250
Transfer In	-	-	-	-	-
<b>Total Cash Receipts</b>	<b>634,821</b>	<b>510,868</b>	<b>510,868</b>	<b>500,563</b>	<b>496,850</b>
<b>Non-Capital Cash Outlays</b>					
Operating Expenses	442,900	567,005	567,005	465,428	386,451
Interest Expense	-	-	-	-	-
Principal Payments	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Non-Capital Cash Outlays</b>	<b>442,900</b>	<b>567,005</b>	<b>567,005</b>	<b>465,428</b>	<b>386,451</b>
<b>Net Change in Cash</b>	<b>191,921</b>	<b>(56,137)</b>	<b>(56,137)</b>	<b>35,135</b>	<b>110,399</b>
<b>Capital Cash Expenses</b>					
Capitalized	-	-	-	-	-
<b>Capital Cash Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Cash</b>	<b>191,921</b>	<b>(56,137)</b>	<b>(56,137)</b>	<b>35,135</b>	<b>110,399</b>
<b>Ending Cash Balance</b>	<b>462,665</b>	<b>406,528</b>	<b>406,528</b>	<b>497,800</b>	<b>608,199</b>

\* 2009 Beginning Cash Balance includes investments and is net of liabilities



## Summary of Revenues, Expenses and Fund Balance

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b>Beginning Net Assets</b>	<b>\$1,695,347</b>	<b>\$1,854,813</b>	<b>\$1,854,813</b>	<b>\$1,854,813</b>	<b>\$1,889,948</b>
<b>Budgeted Revenues</b>					
Fines and Forfeits	3,817	15,000	15,000	400	-
Charges for Services	529,885	494,268	494,268	499,913	496,600
Investment Income	704	1,600	1,600	250	250
Transfers In	150,000	-	-	-	-
<b>Total Revenues</b>	<b>684,407</b>	<b>510,868</b>	<b>510,868</b>	<b>500,563</b>	<b>496,850</b>
<b>Budgeted Expense</b>					
<i>Operating Expense</i>					
Personnel	17,212	-	-	-	-
Contractual	142,883	229,926	204,961	208,496	304,372
Commodities	49,055	100,966	100,966	20,822	54,522
Other Charges	43,744	-	24,968	-	-
Capital Outlay	110,819	3,500	3,500	3,500	4,000
<b>Total Operating Expenses</b>	<b>363,713</b>	<b>334,392</b>	<b>334,395</b>	<b>232,818</b>	<b>362,894</b>
<i>Other Expenses</i>					
Interfund Charges	113,228	184,613	184,610	184,610	7,557
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	48,000	48,000	48,000	48,000	16,000
<b>Expense Subtotal</b>	<b>161,228</b>	<b>232,613</b>	<b>232,610</b>	<b>232,610</b>	<b>23,557</b>
<i>Budgeted Non Expensed Items</i>					
Debt	-	-	-	-	-
Capitalized Assets	-	-	-	-	-
<b>Total Non Expensed Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>524,941</b>	<b>567,005</b>	<b>567,005</b>	<b>465,428</b>	<b>386,451</b>
<b>Surplus/(Deficit)</b>	<b>159,466</b>	<b>(56,137)</b>	<b>(56,137)</b>	<b>35,135</b>	<b>110,399</b>
<b>Ending Net Assets</b>	<b>\$1,854,813</b>	<b>\$1,798,676</b>	<b>\$1,798,676</b>	<b>\$1,889,948</b>	<b>\$2,000,347</b>

## North Maine Water and Sewer Fund

The Village of Glenview purchased the North Maine Water and Sewer “System” in September 1997. The system was purchased for approximately \$7 million with the issuance of debt. One of the primary reasons for the purchase of the system was to generate a reasonable return for the Village based on its initial investment. Though the Village must raise rates to meet the annual cash requirements of the North Maine system, it is able to maintain control of costs with a more modest increase than it is believed would be required by a private operator.

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

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

Customers in the North Maine System are billed monthly with alternate bills being estimated versus being generated from meter readings. An annual analysis of cash requirements is performed to determine whether rates will need to be adjusted to operate the System on a pay-as-you-go basis.

Annually, staff updates the System’s rate model assumptions. For both water and sewer, the fixed rate is recommended to be increased by 7.00% or \$0.16 per month (5/8” meter charge). The consumption rate increase for water is recommended to be 12.00% or \$1.00 per 1,000 gallons. The consumption rate increase for sewer is recommended to be 12.00% or \$0.11 per 1,000 gallons. The resulting rates are:

North Maine System				
<i>Monthly Fixed Fees</i>				
	2010		2011	
Meter Size	Water	Sewer	Water	Sewer
5/8"	\$2.29	\$2.29	\$2.45	\$2.45
3/4"	\$3.44	\$3.44	\$3.68	\$3.68
1"	\$5.73	\$5.73	\$6.13	\$6.13
1 1/2"	\$11.45	\$11.45	\$12.25	\$12.25
2"	\$18.32	\$18.32	\$19.60	\$19.60
3"	\$36.64	\$36.64	\$39.20	\$39.20
4"	\$57.25	\$57.25	\$61.25	\$61.25
6"	\$114.50	\$114.50	\$122.50	\$122.50
8"	\$183.20	\$183.20	\$196.00	\$196.00
<i>Consumption Fees (per 1,000 gallons)</i>				
	\$8.30	\$0.91	\$9.30	\$1.02

\*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 2011 Budget aggressively reviewed and reduced expenditures in the North Maine Water and Sewer Fund, in an effort to minimize the impact on the customer. Expense reductions within the North Maine Fund included: reduced personnel costs being directly charged to the Fund; eliminated internal services charges from the Insurance and Risk Fund; eliminated Transfer To the Corporate Fund; and reduced Capital Improvement Plan funding.

The fund balance policy for the North Maine Fund is to maintain 30 days of cash on hand. The following cash analysis is new to the 2011 budget. This cash flow differs from the fund balance statement because cash is separated from the net assets. As evident by the cash flow, the expense reductions were necessary and efforts will continue to be made to bring the water rates in line with the needs to operate the system.

***North Maine Water and Sewer Fund Cash Analysis***

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b><i>Beginning Cash Balance</i></b>	863,921	626,856	626,856	626,856	(392,760)
<b><i>Cash Receipts</i></b>					
Receipts from Users	7,148,369	8,568,546	8,568,546	7,425,356	8,052,563
Investment Income	3,604	11,500	11,500	4,200	3,150
Transfer In	-	-	-	-	-
<b><i>Total Cash Receipts</i></b>	<u>7,151,973</u>	<u>8,580,046</u>	<u>8,580,046</u>	<u>7,429,556</u>	<u>8,055,713</u>
<b><i>Non-Capital Cash Outlays</i></b>					
Operating Expenses	5,646,667	6,522,496	6,605,196	6,820,209	7,206,980
Interest Expense	275,271	249,907	249,907	249,907	222,496
Principal Payments	681,265	712,233	712,233	576,281	135,000
Transfer Out	785,835	802,775	802,775	802,775	0
<b><i>Total Non-Capital Cash Outlays</i></b>	<u>7,389,038</u>	<u>8,287,411</u>	<u>8,370,111</u>	<u>8,449,172</u>	<u>7,564,476</u>
<b><i>Net Change in Cash</i></b>	<u>(237,065)</u>	<u>292,635</u>	<u>209,935</u>	<u>(1,019,616)</u>	<u>491,237</u>
<b><i>Capital Cash Expenses</i></b>					
Capitalized	-	-	-	-	-
<b><i>Capital Cash Expenses</i></b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><i>Net Change in Cash</i></b>	<u>(237,065)</u>	<u>292,635</u>	<u>209,935</u>	<u>(1,019,616)</u>	<u>491,237</u>
<b><i>Ending Cash Balance</i></b>	<u>626,856</u>	<u>919,491</u>	<u>836,791</u>	<u>(392,760)</u>	<u>98,477</u>

\* 2009 Beginning Cash Balance includes investments and is net of liabilities

**Summary of Revenues, Expenses and Fund Balance**

	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Beginning Net Assets</b>	<b>\$1,084,408</b>	<b>\$1,752,504</b>	<b>\$1,752,504</b>	<b>\$1,752,504</b>	<b>\$1,445,122</b>
<b>Budgeted Revenues</b>					
Licenses and Permits	704	2,500	2,500	-	-
Charges for Services	7,095,964	8,475,046	8,475,046	7,324,356	7,946,563
Investment Income	3,607	11,500	11,500	4,200	3,150
Other Revenues	109,518	91,000	91,000	101,000	106,000
Transfers In	-	-	-	-	-
<b>Total Revenues</b>	<b>7,209,793</b>	<b>8,580,046</b>	<b>8,580,046</b>	<b>7,429,556</b>	<b>8,055,713</b>
<b>Budgeted Expenses</b>					
<i>Operating Expenses</i>					
Personnel	513,898	637,458	681,973	847,603	847,180
Contractual	4,359,385	5,003,216	4,976,105	4,973,515	5,648,305
Commodities	125,112	157,125	157,125	155,895	269,375
Other Charges	979,503	1,095,692	1,128,798	996,046	497,619
Capital Outlay	15	1,200	1,200	1,230	1,200
<b>Total Operating Expenses</b>	<b>5,977,914</b>	<b>6,894,691</b>	<b>6,945,201</b>	<b>6,974,289</b>	<b>7,263,678</b>
<i>Other Expenses</i>					
Interfund Charges	187,395	189,945	189,435	189,408	70,737
Capital Projects	132,231	400,000	482,700	482,700	230,061
Depreciation	165,940	-	-	-	-
Transfer Out	759,480	802,775	802,775	802,775	-
<b>Total Other Expenses</b>	<b>1,245,046</b>	<b>1,392,720</b>	<b>1,474,910</b>	<b>1,474,883</b>	<b>300,798</b>
<b>Expenditure Subtotal</b>	<b>7,222,960</b>	<b>8,287,411</b>	<b>8,420,111</b>	<b>8,449,172</b>	<b>7,564,476</b>
<b>Budgeted Non Expensed Items</b>					
Debt	(681,263)	(845,185)	(845,185)	(712,233)	(274,523)
Capitalized Assets	-	-	-	-	-
<b>Total Non Expensed Items</b>	<b>(681,263)</b>	<b>(845,185)</b>	<b>(845,185)</b>	<b>(712,233)</b>	<b>(274,523)</b>
<b>Total Expenses</b>	<b>6,541,697</b>	<b>7,442,226</b>	<b>7,574,926</b>	<b>7,736,938</b>	<b>7,289,953</b>
<b>Surplus/(Deficit)</b>	<b>668,096</b>	<b>1,137,820</b>	<b>1,005,120</b>	<b>(307,382)</b>	<b>765,760</b>
<b>Ending Net Assets</b>	<b>\$1,752,504</b>	<b>\$2,890,324</b>	<b>\$2,757,624</b>	<b>\$1,445,122</b>	<b>\$2,210,881</b>

*VILLAGE OF GLENVIEW*



*INTERNAL SERVICE FUNDS*

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

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***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 Replacement Fund (MERF) to account for the cost of labor and equipment in the maintenance and repair of vehicles and equipment.

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***

The Maintenance Equipment Replacement Fund is funded through charges for services for the maintenance and repair of vehicles and equipment. The Fleet Services Division bills participating departments on a monthly basis for services rendered. These charges include an administration fee, labor, fuel, parts, and outside repairs. The service charges are designated to cover the Fleet Services Division operating costs.

The Fund also receives revenue from other agencies that use its services and fuel. These outside agencies include the Village of Golf Police Department, Village of Glenview Park District, and School District #34.

***Expenditures***

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

***Fund Balance***

The charges for services rendered through MERF will cover the operating expenses of the Fleet Services Division. The MERF fund balance is to be managed to a zero 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' expense. In the event the fund balance drops below the zero fund balance policy, a plan is to be put in place to return the fund balance to the zero balance within a reasonable timeframe.

### Summary of Revenues, Expenditures and Fund Balance

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b>Beginning Fund Balance</b>	<b>\$1,072,781</b>	<b>\$1,025,909</b>	<b>\$1,025,909</b>	<b>\$1,025,909</b>	<b>\$252,043</b>
<b>Budgeted Revenues</b>					
Fines and Forfeits	11,271	-	-	-	-
Charges for Services	1,441,543	1,050,654	1,050,654	1,385,240	1,536,196
Investment Income	1,416	-	-	1,975	1,600
Other Revenues	121,547	150,000	150,000	135,000	132,598
Transfers In	-	-	-	-	-
<b>Total Revenues</b>	<b>1,575,777</b>	<b>1,200,654</b>	<b>1,200,654</b>	<b>1,522,215</b>	<b>1,670,394</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	586,743	456,531	456,531	520,691	519,582
Contractual	195,615	137,354	137,354	192,879	199,020
Commodities	280,741	851,870	851,870	792,827	867,075
Other Charges	345,637	8,755	9,791	9,791	8,755
Capital Outlay	7,782	-	-	-	-
<b>Total Operating Expenditures</b>	<b>1,416,518</b>	<b>1,454,511</b>	<b>1,455,547</b>	<b>1,516,188</b>	<b>1,594,432</b>
<i>Other Expenditures</i>					
Interfund Charges	44,549	80,929	79,893	79,893	73,936
Transfer Out	161,582	1,016,906	1,016,906	700,000	-
<b>Total Other Expenditures</b>	<b>206,131</b>	<b>1,097,835</b>	<b>1,096,799</b>	<b>779,893</b>	<b>73,936</b>
<b>Total Expenditures</b>	<b>1,622,649</b>	<b>2,552,346</b>	<b>2,552,346</b>	<b>2,296,081</b>	<b>1,668,368</b>
<b>Surplus/(Deficit)</b>	<b>(46,872)</b>	<b>(1,351,692)</b>	<b>(1,351,692)</b>	<b>(773,866)</b>	<b>2,026</b>
<b>Ending Fund Balance</b>	<b>\$1,025,909</b>	<b>(\$325,783)</b>	<b>(\$325,783)</b>	<b>\$252,043</b>	<b>\$254,069</b>

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

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***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 established a Capital Equipment Replacement Fund (“CERF”) to account 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 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 as Charges for Services.

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.

***Fund Balance***

CERF will maintain a fund balance target of 50% 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. The 2011 Budget reduced the fund balance target to 40%, which is still sufficient to meet annual vehicle and equipment replacement needs for the next five years. This change in policy reduced Corporate Fund expenditures by approximately \$127K and village wide expenditures by over \$160K.



**Summary of Revenues, Expenditures and Fund Balance**

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b><i>Beginning Net Assets</i></b>	<b><i>\$4,664,700</i></b>	<b><i>\$3,817,543</i></b>	<b><i>\$3,817,543</i></b>	<b><i>\$3,817,543</i></b>	<b><i>\$4,431,084</i></b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	712,126	1,316,190	1,286,190	1,286,190	1,613,515
Investment Income	237,669	113,250	113,250	75,100	50,000
Other Revenues	84,095	120,000	120,000	120,000	179,000
Transfers In	161,582	1,016,906	1,046,906	700,000	-
<b><i>Total Revenues</i></b>	<b><i>1,195,472</i></b>	<b><i>2,566,346</i></b>	<b><i>2,566,346</i></b>	<b><i>2,181,290</i></b>	<b><i>1,842,515</i></b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	-	-	-	-	-
Contractual	520,641	-	-	129	-
Commodities	166,724	229,000	229,000	6,393	201,260
Other Charges	-	-	30,000	-	-
Capital Outlay	1,355,264	1,591,227	1,561,227	1,561,227	1,656,012
<b><i>Total Operating Expenditures</i></b>	<b><i>2,042,629</i></b>	<b><i>1,820,227</i></b>	<b><i>1,820,227</i></b>	<b><i>1,567,749</i></b>	<b><i>1,857,272</i></b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b><i>Total Other Expenditures</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>-</i></b>
<b><i>Total Expenditures</i></b>	<b><i>2,042,629</i></b>	<b><i>1,820,227</i></b>	<b><i>1,820,227</i></b>	<b><i>1,567,749</i></b>	<b><i>1,857,272</i></b>
<b><i>Surplus/(Deficit)</i></b>	<b><i>(847,157)</i></b>	<b><i>746,119</i></b>	<b><i>746,119</i></b>	<b><i>613,541</i></b>	<b><i>(14,757)</i></b>
<b><i>Ending Net Assets</i></b>	<b><i>\$3,817,543</i></b>	<b><i>\$4,563,662</i></b>	<b><i>\$4,563,662</i></b>	<b><i>\$4,431,084</i></b>	<b><i>\$4,416,327</i></b>

## *Insurance and Risk Fund*

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### ***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 Risk Fund accounts for the financial activity of the Village's employee benefits program and risk management. These programs are subdivisions of Human Resources. In 2010 the Risk Fund and Insurance Fund were combined due to the ability to track activities by subdivision and GASB recommendations to reduce the number of Funds.

### ***Revenues***

The primary revenue of the fund are Charges for Services to other departments and funds for 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 does subsidize reduced revenues in the 2011 budget due to a decrease in charges to the Corporate, Glenview Water and North Maine Funds.

### ***Expenditures***

The primary expenditures of the fund are health insurance, property casualty claims, workers comp claims and a non cash expense for incurred but not reported claims. This non-cash adjustment increases the liability for incurred but not reported claims based on an actuary study.

**Summary of Revenues, Expenditures and Fund Balance**

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b>Beginning Fund Balance</b>	<b>\$6,350,681</b>	<b>\$6,476,424</b>	<b>\$6,476,424</b>	<b>\$6,476,424</b>	<b>\$5,141,481</b>
<b>Budgeted Revenues</b>					
Charges for Services	7,140,221	6,941,661	6,915,529	6,681,605	7,358,422
Investment Income	926,181	21,000	21,000	75,295	19,500
Other Revenues	442	-	26,132	-	-
Transfers In	100,000	3,851,212	3,851,212	26,132	-
<b>Total Revenues</b>	<b>8,166,844</b>	<b>10,813,873</b>	<b>10,813,873</b>	<b>6,783,032</b>	<b>7,377,922</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	334,613	216,380	216,380	219,827	402,150
Contractual	7,604,444	7,220,006	7,220,006	7,806,218	7,917,203
Commodities	0	19,000	19,000	0	0
Other Charges	2,044	1,000	1,000	91,930	15,000
Capital Outlay					
<b>Total Operating Expenditures</b>	<b>7,941,101</b>	<b>7,456,386</b>	<b>7,456,386</b>	<b>8,117,975</b>	<b>8,334,353</b>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Transfer Out	100,000	3,851,212	3,851,212	-	-
<b>Total Other Expenditures</b>	<b>100,000</b>	<b>3,851,212</b>	<b>3,851,212</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>8,041,101</b>	<b>11,307,598</b>	<b>11,307,598</b>	<b>8,117,975</b>	<b>8,334,353</b>
<b>Surplus/(Deficit)</b>	<b>125,743</b>	<b>(493,725)</b>	<b>(493,725)</b>	<b>(1,334,943)</b>	<b>(956,431)</b>
<b>Ending Fund Balance</b>	<b>\$6,476,424</b>	<b>\$5,982,699</b>	<b>\$5,982,699</b>	<b>\$5,141,481</b>	<b>\$4,185,050</b>

***Facility Repair and Replacement Fund***

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***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 building. The original fund balance was the result of a transfer from the Capital Equipment Replacement Fund (CERF). There is currently not an ongoing funding source for this fund.

***Revenues***

The funding sources, other than fund balance, include grant proceeds, investment income and transfers from the enterprise funds for their specific projects.

***Expenditures***

Expenditures are solely for the repair of existing Village facilities. The 2011 Budget includes a transfer of \$882,000 to the Glenview Water Fund; this is to repay the Fund for repairs that were not completed and to repay a portion of their initial investment in the FRRF.

**Summary of Revenues, Expenditures and Fund Balance**

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$8,654,560</b>	<b>\$7,371,231</b>	<b>\$7,371,231</b>	<b>\$7,371,231</b>	<b>\$6,894,325</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	-	-	-	-	7,000
Intergovernmental	-	275,000	275,000	-	275,000
Investment Income	178,555	120,500	120,500	72,034	65,000
Transfers In	946,000	432,060	432,060	432,060	536,300
<b><i>Total Revenues</i></b>	<b>1,124,555</b>	<b>827,560</b>	<b>827,560</b>	<b>504,094</b>	<b>883,300</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	-	-	-	-	-
Contractual	13,207	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	2,394,677	2,138,000	2,138,000	981,000	1,698,000
<b><i>Total Operating Expenditures</i></b>	<b>2,407,884</b>	<b>2,138,000</b>	<b>2,138,000</b>	<b>981,000</b>	<b>1,698,000</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	-	-	-	-	-
Transfer Out	-	-	-	-	882,000
<b><i>Total Other Expenditures</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>882,000</b>
<b><i>Total Expenditures</i></b>	<b>2,407,884</b>	<b>2,138,000</b>	<b>2,138,000</b>	<b>981,000</b>	<b>2,580,000</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(1,283,329)</b>	<b>(1,310,440)</b>	<b>(1,310,440)</b>	<b>(476,906)</b>	<b>(1,696,700)</b>
<b><i>Ending Fund Balance</i></b>	<b>\$7,371,231</b>	<b>\$6,060,791</b>	<b>\$6,060,791</b>	<b>\$6,894,325</b>	<b>\$5,197,625</b>

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*VILLAGE OF GLENVIEW*



*TRUST AND AGENCY FUNDS*

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## *Overview of Trust and Agency Funds*

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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.

1. Pension Trust Funds – used to report resources that are required to be held in trust for the members and beneficiaries of defined contribution plans, other post employment benefit plans, or other employee benefit plans
  - Police Pension Fund
  - Firefighters' Pension Fund
2. Escrow Funds – deposits held by the government as surety that contractors complete work imposed upon them by the government
  - Escrow Deposit Fund
3. 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. 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.

### Summary of Revenues, Expenditures and Fund Balance

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b><i>Beginning Net Assets</i></b>	<b>\$42,215,945</b>	<b>\$45,594,977</b>	<b>\$45,594,977</b>	<b>\$45,594,977</b>	<b>\$50,417,467</b>
<b><i>Budgeted Revenues</i></b>					
Investment Income	3,525,622	389,587	389,587	4,622,705	4,724,750
Other Revenues	743,809	652,269	652,269	652,269	625,373
Transfers In	1,169,717	1,758,051	1,758,051	1,758,051	1,720,924
<b><i>Total Revenues</i></b>	<b>5,439,148</b>	<b>2,799,907</b>	<b>2,799,907</b>	<b>7,033,025</b>	<b>7,071,047</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	1,973,469	2,000,955	2,153,035	2,100,501	2,192,450
Contractual	86,646	57,500	57,500	110,034	115,536
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>2,060,115</b>	<b>2,058,455</b>	<b>2,210,535</b>	<b>2,210,535</b>	<b>2,307,986</b>
<b><i>Total Expenditures</i></b>	<b>2,060,115</b>	<b>2,058,455</b>	<b>2,210,535</b>	<b>2,210,535</b>	<b>2,307,986</b>
<b><i>Surplus/(Deficit)</i></b>	<b>3,379,032</b>	<b>741,452</b>	<b>589,372</b>	<b>4,822,490</b>	<b>4,763,061</b>
<b><i>Ending Net Assets</i></b>	<b>\$45,594,977</b>	<b>\$46,336,429</b>	<b>\$46,184,349</b>	<b>\$50,417,467</b>	<b>\$55,180,528</b>

## *Firefighters' Pension Fund*

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

### Summary of Revenues, Expenditures and Fund Balance

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b><i>Beginning Net Assets</i></b>	<b>\$44,062,172</b>	<b>\$47,149,243</b>	<b>\$47,149,243</b>	<b>\$47,149,243</b>	<b>\$49,840,038</b>
<b><i>Budgeted Revenues</i></b>					
Investment Income	3,954,231	118,485	118,485	3,429,468	3,438,640
Other Revenues	674,888	623,016	623,016	623,016	666,518
Transfers In	1,985,871	2,481,395	2,481,395	2,481,395	2,766,952
<b><i>Total Revenues</i></b>	<b>6,614,990</b>	<b>3,222,896</b>	<b>3,222,896</b>	<b>6,533,879</b>	<b>6,872,110</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	3,414,653	3,457,307	3,731,084	3,722,851	3,829,457
Contractual	113,266	112,000	112,000	120,233	121,000
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>3,527,919</b>	<b>3,569,307</b>	<b>3,843,084</b>	<b>3,843,084</b>	<b>3,950,457</b>
<b><i>Total Expenditures</i></b>	<b>3,527,919</b>	<b>3,569,307</b>	<b>3,843,084</b>	<b>3,843,084</b>	<b>3,950,457</b>
<b><i>Surplus/(Deficit)</i></b>	<b>3,087,071</b>	<b>(346,411)</b>	<b>(620,188)</b>	<b>2,690,795</b>	<b>2,921,653</b>
<b><i>Ending Net Assets</i></b>	<b>\$47,149,243</b>	<b>\$46,802,832</b>	<b>\$46,529,055</b>	<b>\$49,840,038</b>	<b>\$52,761,691</b>

## *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 remains in the Fund after deposits are either used or returned. Excess fund balances are transferred to the Capital Improvements Fund at the direction of the Village Board of Trustees when there are sufficient funds to provide resources for projects designated in the Village's Five-Year Capital Projects Plan.

### Summary of Revenues, Expenditures and Fund Balance

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b><i>Beginning Due to Others</i></b>	<b><i>(\$13,453)</i></b>	<b><i>\$24,655</i></b>	<b><i>\$24,655</i></b>	<b><i>\$24,655</i></b>	<b><i>\$0</i></b>
<b><i>Budgeted Revenues</i></b>					
Investment Income	86,151	67,344	67,344	50,000	50,000
Other Revenues	-	-	-	-	-
Transfers In	-	-	-	-	-
<b><i>Total Revenues</i></b>	<b><i>86,151</i></b>	<b><i>67,344</i></b>	<b><i>67,344</i></b>	<b><i>50,000</i></b>	<b><i>50,000</i></b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	-	-	-	-	-
Contractual	4,292	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b><i>4,292</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>-</i></b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	-	-	-	-	-
Transfer Out	43,750	61,000	61,000	74,655	50,000
<b><i>Total Other Expenditures</i></b>	<b><i>43,750</i></b>	<b><i>61,000</i></b>	<b><i>61,000</i></b>	<b><i>74,655</i></b>	<b><i>50,000</i></b>
<b><i>Total Expenditures</i></b>	<b><i>48,042</i></b>	<b><i>61,000</i></b>	<b><i>61,000</i></b>	<b><i>74,655</i></b>	<b><i>50,000</i></b>
<b><i>Surplus/(Deficit)</i></b>	<b><i>38,109</i></b>	<b><i>6,344</i></b>	<b><i>6,344</i></b>	<b><i>(24,655)</i></b>	<b><i>-</i></b>
<b><i>Ending Due to Others</i></b>	<b><i>24,655</i></b>	<b><i>30,999</i></b>	<b><i>30,999</i></b>	<b><i>-</i></b>	<b><i>-</i></b>

## *Special Service Area Bond Fund*

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

### Summary of Revenues, Expenditures and Fund Balance

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b><i>Beginning Due to Others</i></b>	<b><i>\$18,391</i></b>	<b><i>\$49,789</i></b>	<b><i>\$49,789</i></b>	<b><i>\$49,789</i></b>	<b><i>\$53,290</i></b>
<b><i>Budgeted Revenues</i></b>					
Taxes	137,174	41,905	68,471	83,000	96,109
Charges for Services	-	-	-	15,849	-
Investment Income	154	170	170	815	100
Transfers In	15,362	-	-	-	-
<b><i>Total Revenues</i></b>	<b><i>152,690</i></b>	<b><i>42,075</i></b>	<b><i>68,641</i></b>	<b><i>99,664</i></b>	<b><i>96,209</i></b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	121,293	91,479	111,085	96,162	97,669
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b><i>121,293</i></b>	<b><i>91,479</i></b>	<b><i>111,085</i></b>	<b><i>96,162</i></b>	<b><i>97,669</i></b>
<b><i>Total Expenditures</i></b>	<b><i>121,293</i></b>	<b><i>91,479</i></b>	<b><i>111,085</i></b>	<b><i>96,162</i></b>	<b><i>97,669</i></b>
<b><i>Surplus/(Deficit)</i></b>	<b><i>31,398</i></b>	<b><i>(49,404)</i></b>	<b><i>(42,444)</i></b>	<b><i>3,501</i></b>	<b><i>(1,460)</i></b>
<b><i>Ending Due to Others</i></b>	<b><i>\$49,789</i></b>	<b><i>\$385</i></b>	<b><i>\$7,344</i></b>	<b><i>\$53,290</i></b>	<b><i>\$51,829</i></b>

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*VILLAGE OF GLENVIEW*



*CAPITAL PROJECT FUNDS*

## *Capital Project Funds*

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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.

The Corporate supported Capital Projects Fund contributes 4.77% or \$7,686,361 to the Village of Glenview's total \$160,897,277 budget.

The 2006A Project Bond Fund's only expense is a transfer to support the Glen Capital Projects Fund.

The Tax Increment Financing supports the Glen Capital Projects Fund, which contributes 3.36% or \$5,850,370 to the Village of Glenview's total \$160,897,277 budget.



## Capital Projects Fund

### Summary of Revenues, Expenses and Fund Balance

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b>Unrestricted Fund Balance</b>	<b>\$1,749,952</b>	<b>\$500,744</b>	<b>\$500,744</b>	<b>\$500,744</b>	<b>\$398,332</b>
<b>Budgeted Revenues</b>					
Intergovernmental	1,234,281	3,312,460	4,312,460	1,631,923	2,014,142
Investment Income	7,278	18,000	18,000	4,300	1,500
Other Revenues	568,505	-	-	494,331	33,500
Transfers In	4,247,121	12,361,936	12,739,170	11,667,034	5,243,030
<b>Total Revenues</b>	<b>6,057,184</b>	<b>15,692,396</b>	<b>17,069,630</b>	<b>13,797,588</b>	<b>7,292,172</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	66,790	-	125,000	-	24,557
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>66,790</b>	<b>-</b>	<b>125,000</b>	<b>-</b>	<b>24,557</b>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	7,239,603	15,674,396	17,033,205	13,900,000	7,661,804
Special Service Areas	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>7,239,603</b>	<b>15,674,396</b>	<b>17,033,205</b>	<b>13,900,000</b>	<b>7,661,804</b>
<b>Total Expenditures</b>	<b>7,306,392</b>	<b>15,674,396</b>	<b>17,158,205</b>	<b>13,900,000</b>	<b>7,686,361</b>
<b>Surplus/(Deficit)</b>	<b>(1,249,208)</b>	<b>18,000</b>	<b>(88,575)</b>	<b>(102,412)</b>	<b>(394,189)</b>
<b>Ending Fund Balance</b>	<b>\$500,744</b>	<b>\$518,744</b>	<b>\$412,169</b>	<b>\$398,332</b>	<b>\$4,143</b>

## The Glen Capital Projects Fund

### Summary of Revenues, Expenses and Fund Balance

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b>Beginning Fund Balance</b>	<b>\$1,905,938</b>	<b>\$1,976,389</b>	<b>\$1,976,389</b>	<b>\$1,976,389</b>	<b>\$59,387</b>
<b>Budgeted Revenues</b>					
Intergovernmental	33,103	1,815,275	1,815,275	(13,168)	250,000
Investment Income	1,896	-	-	5,200	-
Other Revenues	-	-	-	-	-
Transfers In	187,855	4,043,760	4,043,760	3,200,000	2,800,185
<b>Total Revenues</b>	<b>222,854</b>	<b>5,859,035</b>	<b>5,859,035</b>	<b>3,192,032</b>	<b>3,050,185</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	890	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>890</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	151,513	5,859,034	5,859,034	5,109,034	3,050,185
Special Service Areas	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>151,513</b>	<b>5,859,034</b>	<b>5,859,034</b>	<b>5,109,034</b>	<b>3,050,185</b>
<b>Total Expenditures</b>	<b>152,403</b>	<b>5,859,034</b>	<b>5,859,034</b>	<b>5,109,034</b>	<b>3,050,185</b>
<b>Surplus/(Deficit)</b>	<b>70,451</b>	<b>1</b>	<b>1</b>	<b>(1,917,002)</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>\$1,976,389</b>	<b>\$1,976,390</b>	<b>\$1,976,390</b>	<b>\$59,387</b>	<b>\$59,387</b>

## 2006A Project Fund

### Summary of Revenues, Expenses and Fund Balance

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b>Beginning Fund Balance</b>	<b>\$9,209,056</b>	<b>\$9,118,652</b>	<b>\$9,118,652</b>	<b>\$9,118,652</b>	<b>\$5,945,659</b>
<b>Budgeted Revenues</b>					
Investment Income	97,473	20,000	20,000	27,007	5,000
Other Revenues	-	-	-	-	-
Transfers In	-	-	-	-	-
<b>Total Revenues</b>	<b>97,473</b>	<b>20,000</b>	<b>20,000</b>	<b>27,007</b>	<b>5,000</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	187,877	4,043,760	7,043,760	3,200,000	2,800,185
<b>Total Other Expenditures</b>	<b>187,877</b>	<b>4,043,760</b>	<b>7,043,760</b>	<b>3,200,000</b>	<b>2,800,185</b>
<b>Total Expenditures</b>	<b>187,877</b>	<b>4,043,760</b>	<b>7,043,760</b>	<b>3,200,000</b>	<b>2,800,185</b>
<b>Surplus/(Deficit)</b>	<b>(90,404)</b>	<b>(4,023,760)</b>	<b>(7,023,760)</b>	<b>(3,172,993)</b>	<b>(2,795,185)</b>
<b>Ending Fund Balance</b>	<b>\$9,118,652</b>	<b>\$5,094,892</b>	<b>\$2,094,892</b>	<b>\$5,945,659</b>	<b>\$3,150,474</b>

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*VILLAGE OF GLENVIEW*



*DEBT FUNDS*

## *Debt Service Funds*

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

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

The Corporate related Debt Service Fund contributes 1.2% or \$1,958,300 to the Village of Glenview’s total \$160,897,277 budget.

**CPBS 2004 Bond Fund**

**CPBS 2004 Bond Fund**

**Summary of Revenues, Expenditures and Fund Balance**

	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b>Beginning Fund Balance</b>	<b>(\$9,979)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$4,000</b>
<b>Budgeted Revenues</b>					
Taxes	-	14,029	14,029	-	-
Investment Income	1,616	20	20	4,500	500
Other Revenues	1,954,188	1,945,050	1,945,050	1,945,050	1,958,300
Transfers In	-	-	-	-	-
<b>Total Revenues</b>	<b>1,955,804</b>	<b>1,959,099</b>	<b>1,959,099</b>	<b>1,949,550</b>	<b>1,958,800</b>
<b>Budgeted Expenditures</b>					
<b>Operating Expenditures</b>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	1,945,825	1,945,550	1,945,550	1,945,550	1,958,800
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>1,945,825</b>	<b>1,945,550</b>	<b>1,945,550</b>	<b>1,945,550</b>	<b>1,958,800</b>
<b>Total Expenditures</b>	<b>1,945,825</b>	<b>1,945,550</b>	<b>1,945,550</b>	<b>1,945,550</b>	<b>1,958,800</b>
<b>Surplus/(Deficit)</b>	<b>9,979</b>	<b>13,549</b>	<b>13,549</b>	<b>4,000</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>(\$0)</b>	<b>\$13,549</b>	<b>\$13,549</b>	<b>\$4,000</b>	<b>\$4,000</b>

**2000 GO Bond Fund**

**Summary of Revenues, Expenditures and Fund Balance**

	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b><i>Beginning Due to Others</i></b>	<b><i>(\$67,191)</i></b>	<b><i>\$0</i></b>	<b><i>\$0</i></b>	<b><i>\$0</i></b>	<b><i>\$0</i></b>
<b><i>Budgeted Revenues</i></b>					
Investment Income	21	-	-	-	-
Other Revenues	-	-	-	-	-
Transfers In	67,170	-	-	-	-
<b><i>Total Revenues</i></b>	<b><i>67,191</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>-</i></b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>-</i></b>
<b><i>Total Expenditures</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>-</i></b>
<b><i>Surplus/(Deficit)</i></b>	<b><i>67,191</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>-</i></b>
<b><i>Ending Due to Others</i></b>	<b><i>\$0</i></b>	<b><i>\$0</i></b>	<b><i>\$0</i></b>	<b><i>\$0</i></b>	<b><i>\$0</i></b>



**2006 Bond Fund**

**Summary of Revenues, Expenses and Fund Balance**

	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Beginning Fund Balance</b>	<b>\$2,348,584</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Budgeted Revenues</b>					
Investment Income	8,606	-	-	-	-
Other Revenues	-	-	-	-	-
Transfers In	601,545	-	-	-	-
<b>Total Revenues</b>	<b>610,152</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	2,958,735	-	-	-	-
<b>Total Other Expenditures</b>	<b>2,958,735</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>2,958,735</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit)</b>	<b>(2,348,584)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**2009E Debt Service Fund**

**2009E Debt Service Fund**

**Summary of Revenues, Expenditures and Fund Balance**

	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Beginning Fund Balance</b>	<b>\$1,649,841</b>	<b>\$15,676</b>	<b>\$15,676</b>	<b>\$15,676</b>	<b>\$1,339</b>
<b>Budgeted Revenues</b>					
Investment Income	23,644	-	-	250	-
Other Revenues	28,011,094	-	-	-	-
Transfers In	655,823	-	720,000	720,000	660,938
<b>Total Revenues</b>	<b>28,690,561</b>	<b>-</b>	<b>720,000</b>	<b>720,250</b>	<b>660,938</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	29,309,457	-	746,391	734,588	661,938
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>29,309,457</b>	<b>-</b>	<b>746,391</b>	<b>734,588</b>	<b>661,938</b>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	1,015,269	-	-	-	-
<b>Total Other Expenditures</b>	<b>1,015,269</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>30,324,726</b>	<b>-</b>	<b>746,391</b>	<b>734,588</b>	<b>661,938</b>
<b>Surplus/(Deficit)</b>	<b>(1,634,165)</b>	<b>-</b>	<b>(26,391)</b>	<b>(14,338)</b>	<b>(1,000)</b>
<b>Ending Fund Balance</b>	<b>\$15,676</b>	<b>\$15,676</b>	<b>(\$10,714)</b>	<b>\$1,339</b>	<b>\$339</b>

*VILLAGE OF GLENVIEW*



*DEPARTMENT SUMMARIES*

## Department Operating Summary

	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	38,227,550	39,686,443	39,371,689	39,262,637	40,357,254
Contractual	26,615,540	27,899,842	27,633,863	27,356,594	29,184,427
Commodities	3,130,625	4,736,044	5,677,876	4,928,748	4,252,285
Other Charges	1,156,613	2,778,836	3,899,137	2,652,360	2,158,726
Capital Outlay	4,513,088	4,277,512	4,238,308	3,118,688	3,887,303
<b>Total Operating Expenditures</b>	<b>73,643,417</b>	<b>79,378,677</b>	<b>80,820,871</b>	<b>77,319,027</b>	<b>79,839,995</b>
<i>Other Expenditures</i>					
Interfund Charges	4,560,557	4,881,409	4,851,409	5,056,826	4,415,440
Capital Projects	9,324,780	29,123,835	30,901,666	26,764,461	18,434,721
Special Service Areas	-	-	-	-	-
Transfer Out	8,036,226	12,299,194	13,302,928	9,184,810	6,823,785
Depreciation	1,676,798	-	-	-	-
<b>Total Other Expenditures</b>	<b>23,598,361</b>	<b>46,304,438</b>	<b>49,056,004</b>	<b>41,006,097</b>	<b>29,673,946</b>
<b>Total Expenditures</b>	<b>\$ 97,241,777</b>	<b>\$ 125,683,115</b>	<b>\$ 129,876,875</b>	<b>\$ 118,325,124</b>	<b>\$ 109,513,940</b>
<b>Budgeted Non Expensed Items</b>					
Debt	(1,386,263)	(1,570,185)	(1,570,185)	(1,437,233)	(1,029,523)
Capitalized Assets	(1,828,202)	(4,190,708)	(4,190,708)	(4,190,708)	(4,516,856)
<b>Total Non Expensed Items</b>	<b>(3,214,465)</b>	<b>(5,760,893)</b>	<b>(5,760,893)</b>	<b>(5,627,941)</b>	<b>(5,546,379)</b>
<b>Total Expenditures</b>	<b>\$ 97,241,777</b>	<b>\$ 119,922,222</b>	<b>\$ 124,115,983</b>	<b>\$ 112,697,183</b>	<b>\$ 103,967,561</b>
<b>Budgeted Expenditures by Fund</b>					
Corporate Fund	48,370,870	52,679,985	53,871,218	53,235,824	52,541,179
Motor Fuel Tax Fund	1,161,448	1,540,002	1,540,002	1,540,002	1,570,000
Refuse and Recycling Fund	835,023	739,027	1,722,927	1,689,880	720,000
Joint Dispatch Fund	2,248,247	2,324,604	2,349,604	2,381,899	2,524,081
Police Special Fund	30,363	25,000	30,796	30,796	13,506
Foreign Fire Fund	35,069	40,000	75,000	75,000	60,000
Glen Redevelopment Fund	594,369	749,281	749,281	652,766	716,329
Glen Caretaker Fund	1,538,240	1,827,717	1,827,717	1,298,967	1,006,763
Glenview Water Fund	8,943,940	10,021,906	10,021,906	8,757,187	8,216,373
Glenview Sanitary Sewer Fund	1,269,431	915,680	1,252,002	1,257,819	1,892,110
Wholesale Water Fund	3,575,082	1,698,188	1,698,188	1,602,838	1,854,274
Commuter Parking Fund	524,941	567,005	567,005	465,428	386,451
North Maine Water & Sewer Fund	6,541,696	7,442,226	7,574,926	7,736,938	7,289,953
Maintenance Equipment Repair Fund	1,622,649	2,552,346	2,552,346	2,296,081	1,668,368
Capital Equipment Replacement Fund	2,042,629	1,820,227	1,820,227	1,567,749	1,857,272
Facility Repair and Replacement Fund	2,407,884	2,138,000	2,138,000	981,000	2,580,000
Insurance and Risk Fund	8,041,101	11,307,598	11,307,598	8,117,975	8,334,353
Capital Projects Fund	7,306,392	15,674,396	17,158,205	13,900,000	7,686,361
Glen Capital Projects Fund	152,403	5,859,034	5,859,034	5,109,034	3,050,185
<b>Total Expenditures by Fund</b>	<b>\$ 97,241,778</b>	<b>\$ 119,922,222</b>	<b>\$ 124,115,981</b>	<b>\$ 112,697,184</b>	<b>\$ 103,967,561</b>

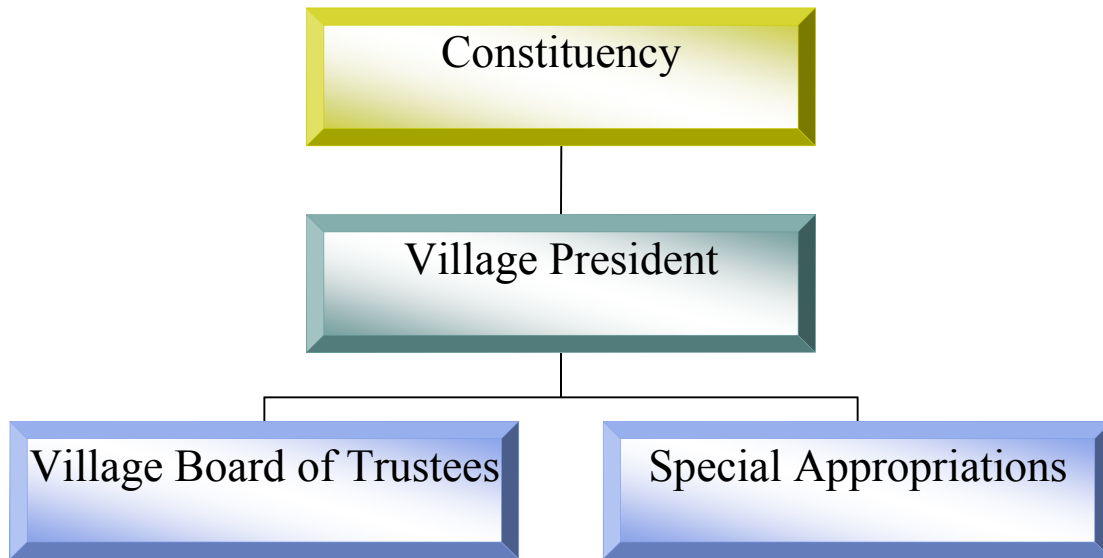
	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Expenditures By Department</b>					
Board of Trustees	447,023	635,869	645,089	614,308	657,699
Village Manager	13,912,004	16,329,926	16,441,160	13,232,722	13,861,906
Administrative Services	6,037,200	5,539,500	5,518,574	5,330,708	7,186,480
General Government	4,428,891	7,452,162	8,902,363	8,340,867	6,797,760
Public Works	28,945,825	30,672,077	31,553,477	29,803,726	26,709,111
Police	11,079,469	12,134,427	12,121,980	11,859,143	12,151,339
Fire	12,671,349	13,364,946	13,398,013	13,666,733	13,759,036
Development	2,734,241	2,805,042	2,613,091	2,590,240	2,826,400
Capital Projects	16,985,775	30,988,273	32,922,235	27,258,736	20,017,829
<b>Total expenditures</b>	<b>\$ 97,241,777</b>	<b>\$ 119,922,223</b>	<b>\$ 124,115,982</b>	<b>\$ 112,697,183</b>	<b>\$ 103,967,561</b>

	Full Time Equivalent				
<b>Personnel by Department</b>					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
Village Manager	29.60	30.97	29.35	29.35	28.65
Administrative Services	14.00	16.00	16.00	16.00	16.00
General Government	0.00	0.40	0.00	0.00	0.00
Public Works	60.03	60.75	59.75	59.74	55.50
Police	91.62	94.00	90.00	90.00	88.00
Fire	84.00	86.00	86.00	86.00	83.00
Development	21.25	21.25	22.50	22.50	22.50
Capital Projects	13.00	13.00	11.60	11.60	11.60
<b>Total FTE's</b>	<b>314.50</b>	<b>323.37</b>	<b>316.20</b>	<b>316.19</b>	<b>306.25</b>

# Village Board of Trustees Department Summary

## Board of Trustees and Special Appropriations

<i>Budgeted Expenditures</i>	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<i>Operating Expenditures</i>					
Personnel	9,750	9,969	9,969	10,732	63,979
Contractual	281,426	324,100	333,320	300,000	292,320
Commodities	1,579	1,300	1,300	2,076	900
Other Charges	232	500	500	1,500	500
Capital Outlay	154,035	300,000	300,000	300,000	300,000
<i>Total Operating Expenditures</i>	447,023	635,869	645,089	614,308	657,699
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<b><i>Total Expenditures</i></b>	<b>\$ 447,023</b>	<b>\$ 635,869</b>	<b>\$ 645,089</b>	<b>\$ 614,308</b>	<b>\$ 657,699</b>
<i>Budgeted Expenditures by Fund</i>					
Corporate Fund	447,023	635,869	645,089	614,308	657,699
<b><i>Total Expenditures by Fund</i></b>	<b>\$ 447,023</b>	<b>\$ 635,869</b>	<b>\$ 645,089</b>	<b>\$ 614,308</b>	<b>\$ 657,699</b>
<i>Personnel by Division</i>					
		<u>Full Time Equivalent</u>			
Board of Trustees	1.00	1.00	1.00	1.00	1.00
Special Appropriations	0.00	0.00	0.00	0.00	0.00
<i>Total FTE's</i>	1.00	1.00	1.00	1.00	1.00



**Village Board of Trustees**

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

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

**Accomplishments 2010**

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

- Identified innovative strategies which have put Glenview at the forefront of municipal efforts toward inter-jurisdictional partnerships and cost containment for citizens.
- Provided policy direction for new single family residential refuse and recycling contract.
- Enhanced the new Resolution Center handling citizen/customer inquiries and complaints across operational areas, including Public Works, Development, and Administrative Services.
- Began collective bargaining negotiations with unions representing personnel in the Village’s Fire and Public Works departments.
- Continued implementation of key recommendations from the Waukegan Road corridor study including closure of ancillary driveways through cooperative efforts with property owners as well as infrastructure improvements including new parking areas and crosswalks.

- Monitored major redevelopment opportunities including the former Culligan, Avon, Dominick's, and Navy sites.
- Worked with Library representatives to complete planning, construction, and financing processes for new library construction project.
- Continued monitoring Willow Road project.
- Implemented Flood Risk Reduction Program, including cost-sharing programs, in response to recommendations from the citizen-based Stormwater Management Committee.
- Actively sought funds through State and Federal appropriations and authorization process to support the Village's capital improvement programming needs.
- Analyzed and adjusted financial policies regarding fund balances in light of economic conditions, demands on Village resources, and capital improvement and maintenance needs.

### ***Initiatives 2011***

During 2011 the Village President and Board of Trustees will, through the Village Manager:

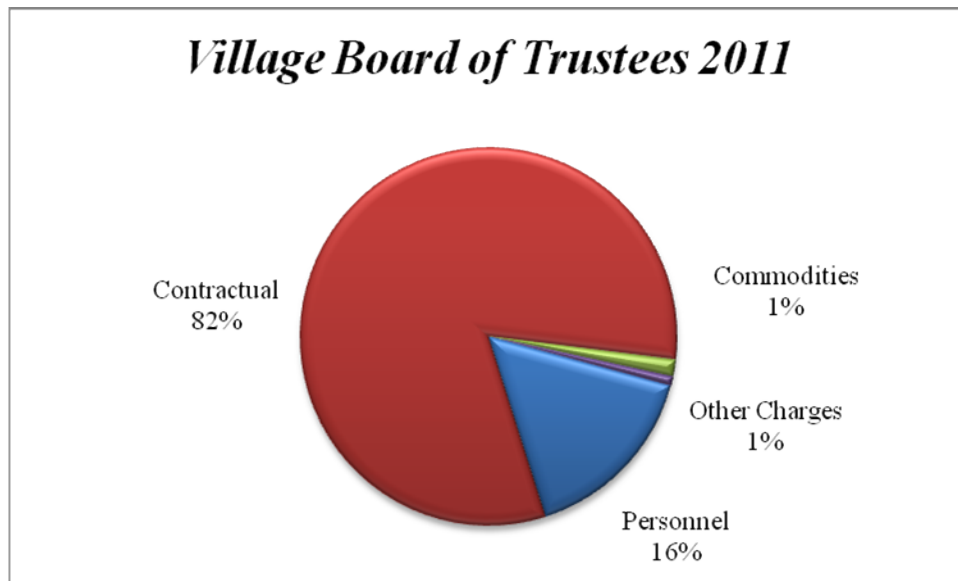
- Publicly launch Resolution Center and expand duties to support customer service for additional functional areas.
- Reorganize Police Department Records Division/Public Safety Division to take full advantage of New World technology.
- Extend refuse and recycling services and savings to multi-family customers via expansion of Groot single family contract.
- Implement comprehensive Glenview water system strategic plan.
- Complete analysis of financial impacts on the TIF for various Navy Disposition Parcel land sale options; issue RFP following consensus between core jurisdictions regarding land re-use goals in light of market conditions.
- Refine the Special Service Area policy.
- Review health insurance plan design and co-insurance program for FY 2011 and 2012.
- Continue monitoring Willow Road Project.
- Work with legislators, Metra and Amtrak officials to develop an Intergovernmental Agreement facilitating the relocation of the Amtrak station to The Glen of North Glenview station.
- Continue seeking funds through the State and Federal appropriations and authorization process.
- Communicate with Metropolitan Water Reclamation District and Cook County Forest Preserve officials regarding regional storm water and sanitary sewer initiatives.
- Review updates to residential storm water standards to address frequent resident complaint topics: preconstruction documentation, expand grant program, study MBS requirements.
- Establish priorities and develop funding plans for Downtown, Waukegan Road, Milwaukee Avenue Improvement Plans.



<b>Board of Trustees</b>					
	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	9,689	9,969	9,969	9,969	9,980
Contractual	50,537	50,000	48,470	50,000	51,295
Commodities	1,035	1,300	1,300	1,100	900
Other Charges	232	500	500	1,500	500
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>61,493</b>	<b>61,769</b>	<b>60,239</b>	<b>62,569</b>	<b>62,675</b>
<b>Total Expenditures</b>	<b>\$ 61,493</b>	<b>\$ 61,769</b>	<b>\$ 60,239</b>	<b>\$ 62,569</b>	<b>\$ 62,675</b>
<b>Budgeted Expenditures by Fund</b>					
Corporate Fund	61,493	61,769	60,239	62,569	62,675
<b>Total Expenditures by Fund</b>	<b>\$ 61,493</b>	<b>\$ 61,769</b>	<b>\$ 60,239</b>	<b>\$ 62,569</b>	<b>\$ 62,675</b>
<b>Personnel</b>					
		<u>Full Time Equivalent</u>			
<i>Part Time</i>					
Board President	0.40	0.40	0.40	0.40	0.40
Trustees	0.60	0.60	0.60	0.60	0.60
<b>Total FTE's</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

**2011 Appropriations by Category**

The Village Board 2011 budget is \$62,675. Over one third of the budget is for the membership fee to the Northwest Municipal Conference.



## **Special Appropriations**

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

## ***Accomplishments 2010***

During 2010, Glenview Senior Services and Youth Services:

- Processed 36 full grants (including 6 new) of \$1,690 and two half grants of \$845 through the Senior Housing Assistance Program (SHAP), for a total of \$62,530 leaving a balance of \$5070 or approximately 3 full grants. Eligible applicants were also assisted with completing Cook County Assessor Senior Freeze and Senior Exemption forms and Illinois Department on Aging IL Cares Rx/Circuit Breaker forms.
- Handled calls from Glenview seniors and their families with requests of services. Averaged 428 contacts per month through the Senior Services office.
- Expended \$2,772 through the Angel Fund Program, which is designed to help Glenview seniors, 60 and over, with one-time expenses (such as utility bills and medical supplies) that they cannot afford.
- Provided a staff person 32.5 hours per week, who is contracted through the North Shore Senior Center, onsite at Village Hall.
- Served youth through over 30 programs, including several developed with input from the Glenview Police Department, including the Juvenile Court Diversion Program, which requires community service and provides counseling for first and second time offenders in lieu of a court appearance, and the Summer Fun Club, which provides summer day camp opportunities to youth in the Sunset Village neighborhood.

## ***Initiatives 2011***

During 2011, Glenview Senior Services and Youth Services will:

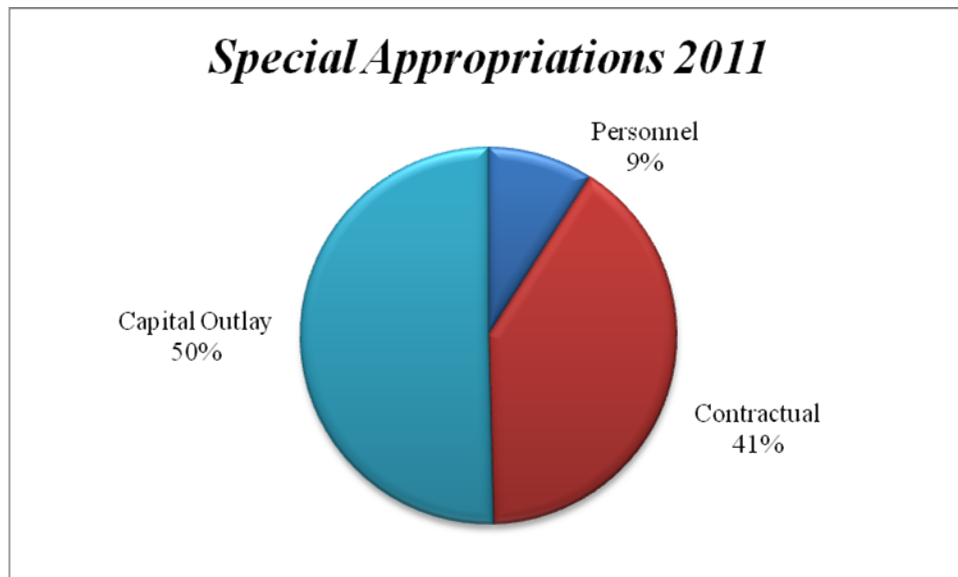
- Continue to respond to the needs of seniors through a presence at Glenview Village Hall.
- Continue to administer financial assistance programs.
- Continue to develop monthly social service programs at the Glenview Senior Center, including a new GLEnergy initiative for programming at the Glenview Public Library.
- Continue to manage the Senior Services Loan Closet.
- Continue to work with the Village in marketing Depot Square units.
- Continue offering a wide array of prevention and intervention programming for families and youth including counseling, crisis intervention, information and referral, parent support, client advocacy and case management, social skills groups, family counseling, Family Day, Befriend-A-Youth, Parent Partners, Boys and Girls Clubs, youth employment, study buddies, Holiday Gift (through which over 1,800 individuals are served), and the Summer Fun Club. Youth Services anticipates serving 2,000 youth and parents in 2011.

## Special Appropriations

<i><b>Budgeted Expenditures</b></i>	<b>FY 2009</b>	<b>FY 2010</b>			<b>FY 2011</b>
	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<i>Operating Expenditures</i>					
Personnel	61	-	-	763	53,999
Contractual	230,889	274,100	284,850	250,000	241,025
Commodities	544	-	-	976	-
Other Charges	-	-	-	-	-
Capital Outlay	154,035	300,000	300,000	300,000	300,000
<i>Total Operating Expenditures</i>	385,529	574,100	584,850	551,739	595,024
<b>Total Expenditures</b>	<b>\$ 385,529</b>	<b>\$ 574,100</b>	<b>\$ 584,850</b>	<b>\$ 551,739</b>	<b>\$ 595,024</b>
<i>Budgeted Expenditures by Fund</i>					
Corporate Fund	385,529	574,100	584,850	551,739	595,024
<b>Total Expenditures by Fund</b>	<b>\$ 385,529</b>	<b>\$ 574,100</b>	<b>\$ 584,850</b>	<b>\$ 551,739</b>	<b>\$ 595,024</b>
<i>Personnel</i>					
		<u>Full Time Equivalent</u>			
	-	-	-	-	-
<b>Total FTE's</b>	-	-	-	-	-

### ***2011 Appropriations by Category***

The Special Appropriations 2011 budget is \$595,024. The programs supported by this division include Senior Services, Youth Services, the 4<sup>th</sup> of July Parade and the Annual Street Sale. The personnel costs are for overtime costs to staff these events. The Senior Services appropriation is \$137,525 and includes funding for a Senior Service Coordinator, senior citizen housing grants and the Angel Fund. The Youth Services appropriation is \$100,000 for general programming. The Capital Outlay cost category includes appropriations for a purchase at Depot Square, if necessary.



# General Government

## General Government

The department General Government was established in the 2011 Budget. General Government had previously been a division of the Administrative Services Department. The purpose of General Government is to account for general expenses such as transfers from the Corporate Fund, including transfer to the Joint Dispatch Fund, Capital Projects Fund and Debt Funds. The department also accounts for commodities used by all Village Hall staff, such as office supplies and postage. During 2010, the Recycler positions were contracted through Glenkirk.

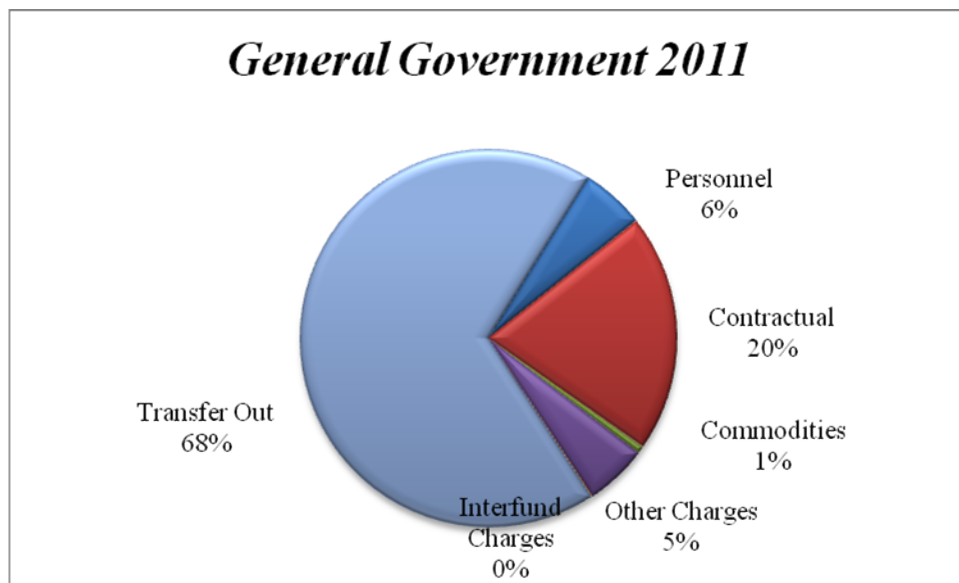
### *General Government Department Summary*

<i>Budgeted Expenditures</i>	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<i>Operating Expenditures</i>					
Personnel	-	305,000	66,117	15,000	369,324
Contractual	1,325,280	1,230,200	1,228,608	1,360,536	1,387,502
Commodities	38,258	41,300	42,892	41,300	41,950
Other Charges	5	365,000	1,055,715	365,000	365,000
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,363,542	1,941,500	2,393,332	1,781,836	2,163,776
<i>Other Expenditures</i>					
Interfund Charges	9,726	239,578	234,213	234,213	5,684
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	3,055,622	5,271,084	6,274,818	6,324,818	4,628,300
<i>Total Other Expenditures</i>	3,065,348	5,510,662	6,509,031	6,559,031	4,633,984
<i>Total Expenditures</i>	<b>\$ 4,428,891</b>	<b>\$ 7,452,162</b>	<b>\$ 8,902,363</b>	<b>\$ 8,340,867</b>	<b>\$ 6,797,760</b>
<i>Budgeted Expenditures by Fund</i>					
Corporate Fund	4,428,891	7,452,162	8,902,363	8,340,867	6,797,760
<i>Total Expenditures by Fund</i>	<b>\$ 4,428,891</b>	<b>\$ 7,452,162</b>	<b>\$ 8,902,363</b>	<b>\$ 8,340,867</b>	<b>\$ 6,797,760</b>
<i>Personnel</i>					
		<u>Full Time Equivalent</u>			
Recyclers	-	0.40	-	-	-
<i>Total FTE's</i>	-	0.40	-	-	-

**2011 Appropriations by Category**

The General Government 2011 budget is \$6,797,760. The personnel expenses in General Government include funding for the villagewide vacation and sick buyback programs. Contractual expenses are primarily related to established economic development agreements. Interfund charges are service charges that are recorded as revenue in an Internal Service Fund. The interfund charges in General Government previously included replacement and maintenance costs for village pool vehicles and information technology equipment. In 2011, the charges for information technology were moved to Information Technology within the Administrative Services Department.

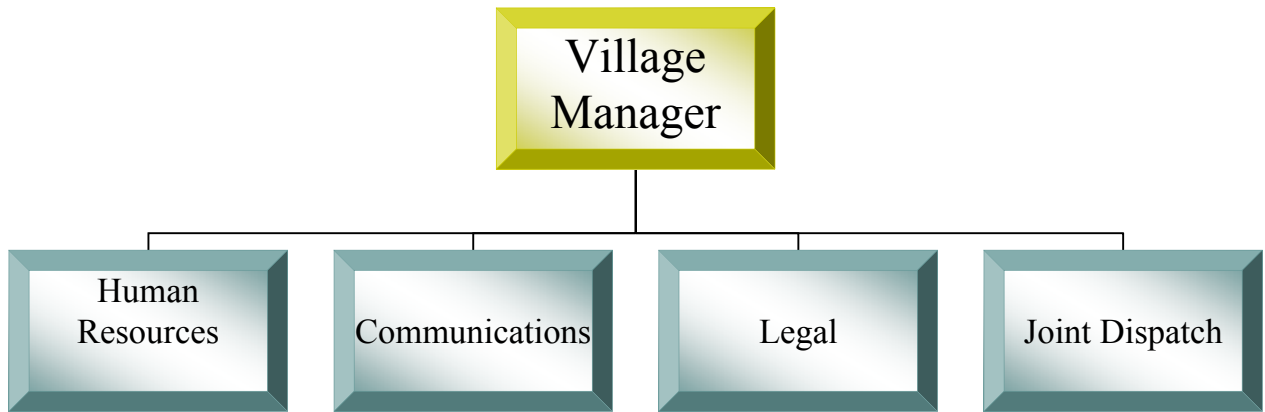
The transfer to the Capital Projects Fund is needed to keep the capital improvements program cash funded. As a cost cutting measure the transfer to Capital Projects was decreased from \$2,210,000 in 2010 to \$1,300,000 in 2011, this is not intended to be a permanent cut and funding will need to return to normal levels. The Joint Dispatch Transfer was increased from \$1,216,034 in 2010 to \$1,370,000 in 2011. Property tax revenues are collected in the Corporate Fund, including the portion levied for the debt payment of the Police Station. The transfer out to 2004B Fund is for the debt service on the Police Station.



# *Village Manager's Office Department Summary*

## *Village Manager's Office, Communications, Human Resources, Legal and Joint Dispatch*

<i>Budgeted Expenditures</i>	<b>FY 2009</b>	<b>FY 2010</b>			<b>FY 2011</b>
	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<i>Operating Expenditures</i>					
Personnel	3,538,366	3,427,318	3,481,756	3,633,267	3,791,340
Contractual	8,629,846	8,124,277	8,211,073	8,692,205	8,813,904
Commodities	65,455	39,900	38,900	19,900	7,159
Other Charges	101,683	112,635	83,736	158,241	98,155
Capital Outlay	249,908	0	0	2,775	0
<b>Total Operating Expenditures</b>	<b>12,585,258</b>	<b>11,704,130</b>	<b>11,815,465</b>	<b>12,506,388</b>	<b>12,710,558</b>
<i>Other Expenditures</i>					
Interfund Charges	1,226,746	774,584	774,483	726,333	1,151,348
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	100,000	3,851,212	3,851,212	-	-
<b>Total Other Expenditures</b>	<b>1,326,746</b>	<b>4,625,796</b>	<b>4,625,695</b>	<b>726,333</b>	<b>1,151,348</b>
<b>Total Expenditures</b>	<b>\$13,912,004</b>	<b>\$16,329,926</b>	<b>\$16,441,160</b>	<b>\$13,232,722</b>	<b>\$13,861,906</b>
<i>Budgeted Expenditures by Fund</i>					
Corporate Fund	3,622,656	2,697,724	2,783,957	2,732,847	3,056,852
Joint Dispatch Fund	2,248,247	2,324,604	2,349,604	2,381,899	2,395,371
Glen Redevelopment Fund	-	-	-	-	10,000
Glenview Water Fund	-	-	-	-	25,200
Glenview Sanitary Sewer Fund	-	-	-	-	15,300
Wholesale Water Fund	-	-	-	-	19,331
North Maine Water & Sewer Fund	-	-	-	-	5,500
Insurance and Risk Fund	8,041,101	11,307,598	11,307,598	8,117,975	8,334,353
<b>Total Expenditures by Fund</b>	<b>\$13,912,004</b>	<b>\$16,329,926</b>	<b>\$16,441,159</b>	<b>\$13,232,721</b>	<b>\$13,861,906</b>
<i>Personnel by Division</i>					
		<b>Full Time Equivalent</b>			
Administration	5.60	5.60	4.60	4.60	4.75
Communications	1.25	1.75	1.75	1.75	0.90
Legal	-	-	-	-	-
Human Resources Administration	3.00	3.00	2.00	2.00	2.10
Employee Benefits	0.00	0.00	0.00	0.00	0.00
Risk Management	0.00	1.00	1.00	1.00	0.90
Joint Dispatch	19.75	19.62	20.00	20.00	20.00
<b>Total FTE's</b>	<b>29.60</b>	<b>30.97</b>	<b>29.35</b>	<b>29.35</b>	<b>28.65</b>



**Village Manager's Office**

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

***2010 Accomplishments***

During 2010, the Village Manager's Office:

- Continued to provide leadership for regional municipal partnering initiatives including joint bidding on construction, Public Works, Facilities and grounds, and utilities contracts.
- Led Village operating departments in contract consolidation effort with Baxter Woodman, taking advantage of economies of scale and providing single point of contact for oversight and management, resulting in anticipated first-year savings of \$600,000.
- Proposed, negotiated, and executed an agreement with the Village of Hainesville for 911 dispatch services.
- Processed 59 special event permits.
- Processed 417 Freedom of Information Act requests.
- Adopted revised procedures to comply with recently adopted Freedom of Information Act regulations and educate departments as necessary to ensure compliance with the Act.
- Negotiated and recommended for Village Board adoption a comprehensive, single family refuse and recycling contract to Groot Industries Inc, incorporating a sustainable service model to ensure long-term fair pricing for residents and expanded recycling and green initiative options.
- Refined an on-line staff workspace to streamline Village Board report review and approvals.
- Launched a new "Green Business Award" program to recognize Glenview businesses for their environmental initiatives

- Secured net new revenue of \$95,000/year to the Village via leased usage of Police Department firing range and storage facilities.
- Facilitated and negotiated commercial interest in reuse or redevelopment of the former Dominick's property, Navy Parcel, Avon site, as well as smaller redevelopment opportunities along Waukegan Road, Milwaukee Avenue, and downtown.
- Worked with Mead Johnson to facilitate planned 2011 expansion in Glenview, including identifying Glenview housing opportunities and train-to-office transportation options for employees.
- Enhanced Village website with Economic Development page, including a listing of all commercial properties available for lease or sale.
- Hosted Glenview booth at International Council of Shopping Centers Midwest tradeshow in Chicago. Distributed information on behalf of Glenview property owners with lease/sale opportunities.
- Attended all Chamber Board meetings and jointly planned/executed a "Shop Glenview" poster campaign – year round, with specific emphasis on holiday shopping.

### ***2011 Initiatives***

During 2011 the Village Manager's Office will:

- Assist the public with requests for special events, processing permits and bringing event-related information to the attention of Village Board as warranted.
- Continue to oversee and expand municipal partnership initiatives.
- Seek additional dispatch partnerships in Cook and Lake Counties.
- Continue to pursue additional water sales for long term revenue enhancement in the utility funds while concurrently exploring strategies for decreasing costs.
- Focus on cost containment opportunities within municipal and Library operations.
- Develop a year-round "Shop Local" effort in conjunction with the Chamber of Commerce.
- Use MUNIS and other available technology to enhance knowledge base about commercial properties and businesses for the purpose of marketing the community to internal and external audiences.
- Enhance business retention efforts via frequency of visits.
- Engage staff and Board in discussion about strategic direction for Economic Development.
- Prepare site-specific demographic analyses for parcels in order to facilitate development or broker interest.
- Support property owners' efforts to attract new commercial development such as the Culligan, Avon, and Pro Logis sites.
- Facilitate commercial interest with the goal of disposition / redevelopment of Village-owned parcels (e.g. Dominick's, Navy land). Negotiate purchase/lease offers for Board consideration.

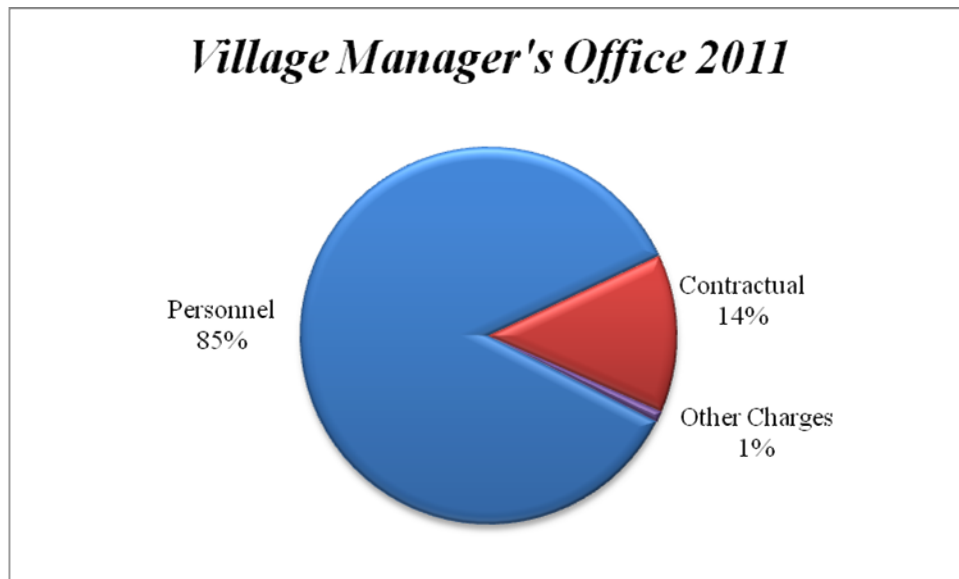


**Performance Measures**

<b>Performance Measure</b>	<b>2009 Actual</b>	<b>2010 Target</b>	<b>2010 Actual</b>	<b>2011 Target</b>
Percent of customer contacts (calls) responded to within one business day	90%	90%	90%	90%
Percent of quarterly meetings with department directors held to provide quarterly evaluations relating to budget progress on business plans, work plans and project lists	100%	100%	100%	100%
Percentage of quarterly meetings held with department directors to provide quarterly evaluations relating to progress of business plans and project lists	100%	100%	100%	100%
Percentage of major businesses leaving Glenview during year	<5%	<5%	<5%	<5%
Business Retention visits conducted monthly	NA	NA	2	4

**2011 Appropriations by Category**

The Village Manager's Office budget is \$967,051. The majority of the budget expenses are personnel costs. Contractual costs include lobbying contracts to ensure the village receives their fair share of available state and federal funds. The lobbying contracts are partially charged the Glenview Water and Sewer Funds because infrastructure project funding is often received due to lobbying efforts.



<b><i>Village Manager's Office</i></b>					
<b><i>Budgeted Expenditures</i></b>	<b>FY 2009</b>	<b>FY 2010</b>			<b>FY 2011</b>
	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<b><i>Operating Expenditures</i></b>					
Personnel	895,092	702,506	729,322	755,525	827,145
Contractual	380,234	134,625	134,625	169,150	130,906
Commodities	2,525	-	-	-	-
Other Charges	44,092	10,110	10,110	10,110	9,000
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>1,321,942</b>	<b>847,241</b>	<b>874,057</b>	<b>934,785</b>	<b>967,051</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	115	-	-	-	-
<b><i>Total Other Expenditures</i></b>	<b>115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total Expenditures</i></b>	<b>\$ 1,322,057</b>	<b>\$ 847,241</b>	<b>\$ 874,057</b>	<b>\$ 934,785</b>	<b>\$ 967,051</b>
<b><i>Budgeted Expenditures by Fund</i></b>					
Corporate Fund	1,322,057	847,241	874,057	934,785	923,720
Glenview Water Fund	-	-	-	-	12,000
Glenview Sanitary Sewer Fund	-	-	-	-	12,000
Wholesale Water Fund	-	-	-	-	19,331
<b><i>Total Expenditures by Fund</i></b>	<b>\$ 1,322,057</b>	<b>\$ 847,241</b>	<b>\$ 874,057</b>	<b>\$ 934,785</b>	<b>\$ 967,051</b>
<b><i>Personnel</i></b>					
		<b><u>Full Time Equivalent</u></b>			
<b><i>Full Time</i></b>					
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
Executive Assistant	1.00	1.00	1.00	1.00	1.00
<b><i>Total Full Time</i></b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b><i>Part Time</i></b>					
Community Relations Manager	0.60	0.60	0.60	0.60	0.75
Intern	1.00	1.00	-	-	-
<b><i>Total Part Time</i></b>	<b>1.60</b>	<b>1.60</b>	<b>0.60</b>	<b>0.60</b>	<b>0.75</b>
<b><i>Total FTE's</i></b>	<b>5.60</b>	<b>5.60</b>	<b>4.60</b>	<b>4.60</b>	<b>4.75</b>

\* This division includes administration, special events permitting, economic development, freedom of information requests.

## **Communications**

The Communications division is responsible for managing village press releases, the newsletter and Glenview TV.

### ***2010 Accomplishments***

During 2010 Communications:

- Maintained community outreach, hosting information tables at high-traffic sites, including the Summer Festival and Park Center. Provided speakers for numerous civic and service organization meetings.
- Maintained an extensive intranet that includes a wide range of useful information for staff; built in the capacity to log on off-site, useful for employees who do not have access to a computer at work.
- Undertook major public relations campaigns to educate residents regarding the Village's new single family refuse and recycling contract and the Illinois Department of Transportation's Waukegan Road resurfacing project, including multiple brochures, newsletter articles, and direct mailings.
- Provided promotional support to departmental initiatives including the Village's new "Green Business Award" and the joint Village/Chamber "Shop Glenview" campaign.
- Continued to manage a wide range of communications vehicles, including the *Village Report*, E-Glenview, the Village website, and Glenview Television.
- Implemented new survey vehicle to capture feedback from e-Glenview subscribers
- Designed a more comprehensive web streaming page; designed and implemented a new online Commissioner application form and an improved emergency web posting application; enhanced web content management system to facilitate easier updates by staff.
- Chaired selection committee for the 2010 City-County Communications & Marketing Association Savvy Awards.
- Reestablished Glenview Television volunteer training classes and recruited four additional part-time volunteers.
- Produced Village Public Service Announcements including those highlighting the Village's use of Geographic Information Systems (GIS) and the availability of safe, managed Sharps disposal.
- Developed programming around community projects including Gold Star Heroes, Organic Pantry Project, Tour of the New Public Library; launched a new series, "Off the Shelf," featuring local authors.
- Created new databases for GVTV programming and Independence Day scripting.

### ***2011 Initiatives***

During 2011 Communications will:

- Maintain its outreach efforts. The goal is to provide opportunities to meet directly with residents and other constituencies through speaking opportunities and participation in community events.

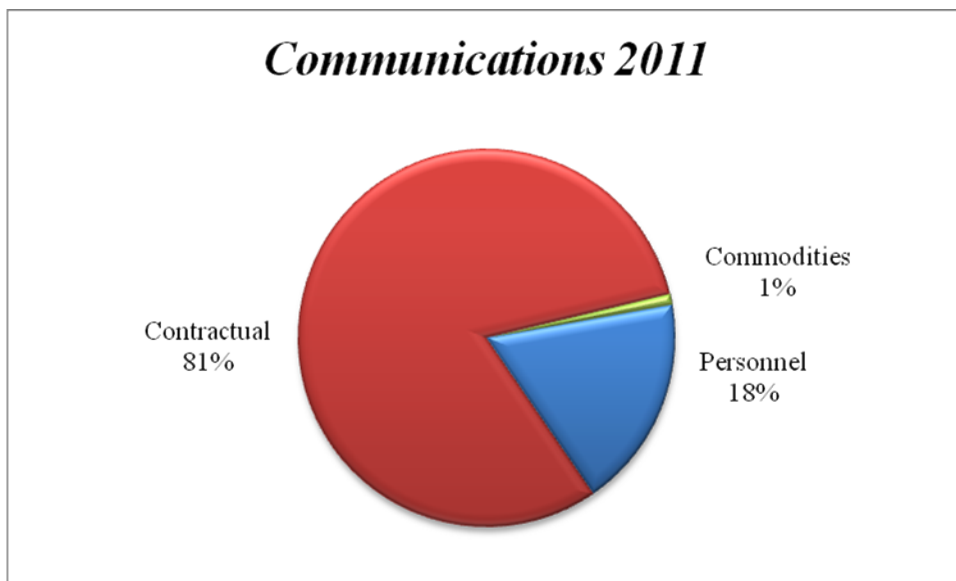
- Establish new workflow protocol for all GVTV productions to better streamline routine procedures and allocate tasks according to availability and capabilities of volunteers thereby increasing production capacity and opening up possibilities for programming access including web based applications.
- Increase network accessibility to include interdepartmental and web access to GVTV programming.
- Implement AT&T cable service for residents who subscribe to that carrier.
- Continue to develop original programming that supports village functions and community events with wide audience appeal.
- Update GVTV visual presence to include updating logos and station video promos.
- Continue volunteer recruitment and training to maintain a viable work force.

**Performance Measures**

Performance Measure	2009 Actual	2010 Target	2010 Actual	2011 Target
Percentage increase in E-Glenview subscriptions	12.58%	14%	12.87%	13%
Average number of web visits each month	48,460	50,000	55,025	57,000
Average neighborhood meeting participant satisfaction rating at least 4 out of 5	4.75	4	4.75	4.75
Average rating of 4 out of 5 on Wellness Program participant satisfaction survey	4.27	4	4.21	4

**2011 Appropriations by Category**

The Communications 2011 budget is \$263,815. In an effort to contain costs the staffing levels for this division were reduced in the 2011 budget and replaced with funding for contractual services.



<b>Communications</b>					
<b>Budgeted Expenditures</b>	<b>FY 2009</b>	<b>FY 2010</b>			<b>FY 2011</b>
	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<i>Operating Expenditures</i>					
Personnel	196,429	194,321	194,321	194,321	47,947
Contractual	66,628	108,134	155,929	59,573	213,458
Commodities	1,593	3,250	3,250	3,250	2,410
Other Charges	1,354	600	600	600	0
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>266,003</b>	<b>306,305</b>	<b>354,100</b>	<b>257,744</b>	<b>263,815</b>
<b>Total Expenditures</b>	<b>\$ 266,003</b>	<b>\$ 306,305</b>	<b>\$ 354,100</b>	<b>\$ 257,744</b>	<b>\$ 263,815</b>
<b>Budgeted Expenditures by Fund</b>					
Corporate Fund	266,003	306,305	354,100	257,744	263,815
<b>Total Expenditures by Fund</b>	<b>\$ 266,003</b>	<b>\$ 306,305</b>	<b>\$ 354,100</b>	<b>\$ 257,744</b>	<b>\$ 263,815</b>
<b>Personnel</b>					
<b><u>Full Time Equivalent</u></b>					
<i>Full Time</i>					
Public Information Director	1.00	1.00	1.00	1.00	0.00
<b>Total Full Time</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<i>Part Time</i>					
Cable TV Technician	0.25	0.75	0.75	0.75	0.90
<b>Total Part Time</b>	<b>0.25</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.90</b>
<b>Total FTE's</b>	<b>1.25</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>0.90</b>

## **Human Resources**

The Human Resources Division includes two subdivisions; Employee Benefits and Risk Management. The Employee Benefits Subdivision accounts for health insurance premiums, dental reimbursement, employee assistant programs, and the wellness program. The Risk Management Subdivision accounts for the insurance premiums, property casualty and workers compensation claims, claims administration and the village wide safety program.

### ***2010 Accomplishments***

During 2010 Human Resources:

- Continued Wellness Program initiatives, designed to help employees lead healthier lives.
- Assisted with the development and implementation of the Voluntary Separation Program.
- Partnered with Administrative Services-I.T. in developing and testing the Munis Personnel Actions software module in preparation for 2011 roll-out.
- Renewed the Flexible Spending third-party administrator contract at reduced unit pricing.
- Coordinated a comprehensive analysis of the Village's health insurance program for Village Board policy discussion
- Implemented a voluntary dental PPO option for Village employees to help increase employees' buying power, while containing claim costs for the Village long-term
- Partnered with the Board of Fire and Police Commission and Police and Fire Departments on the recruitment of new sworn patrol officers and firefighter/paramedics
- Partnered with Administrative Services on developing a preliminary Risk fund balance policy
- Developed and implemented stronger payroll/HR reporting controls in partnership with Administrative Services
- Closely monitored federal health care legislation and implemented new legal requirements into the Village's health plan.
- Partnered with Police Department on the implementation of a policy/procedural manual for crossing guards

### ***2011 Initiatives***

During 2011 Human Resources will:

- Coordinate continued analysis and Board policy discussion regarding the Village's current health insurance funding model with the IPBC.
- Partner with Fire and Public Works on union negotiations with IAFF and Local 150.
- Oversee the renewal of the Village's property/casualty insurance coverage's.
- Successfully transition to new property/casualty third party administrators.
- Partner with Administrative Services on the continued improvement of payroll/HR policies/procedures/controls.
- Design and implement continued EEO trainings, and also initiate identify protection/confidentiality training for appropriate Village staff Partner with Administrative Services on rollout of the Personnel Actions (MUNIS) module.
- Develop and implement a PSEBA administrative review policy and procedure.

- Implement 911 dispatch random drug testing program in accordance with the collective bargaining agreement.
- Complete personnel file audits in Police and Fire Departments respectively to ensure compliance with federal and state regulations.
- Initiate federal retiree subsidy claim reimbursement process in partnership with IPBC.
- Conduct a comprehensive update to the Village's employee handbook and HR-related policies.
- Evaluate the cost/benefit of a Occupational Health Services RFP.
- Conduct a property appraisal of Village-owned assets.
- Oversee rebid process for Flexible Spending third party administrator and EAP services respectively.

### ***Performance Measures***

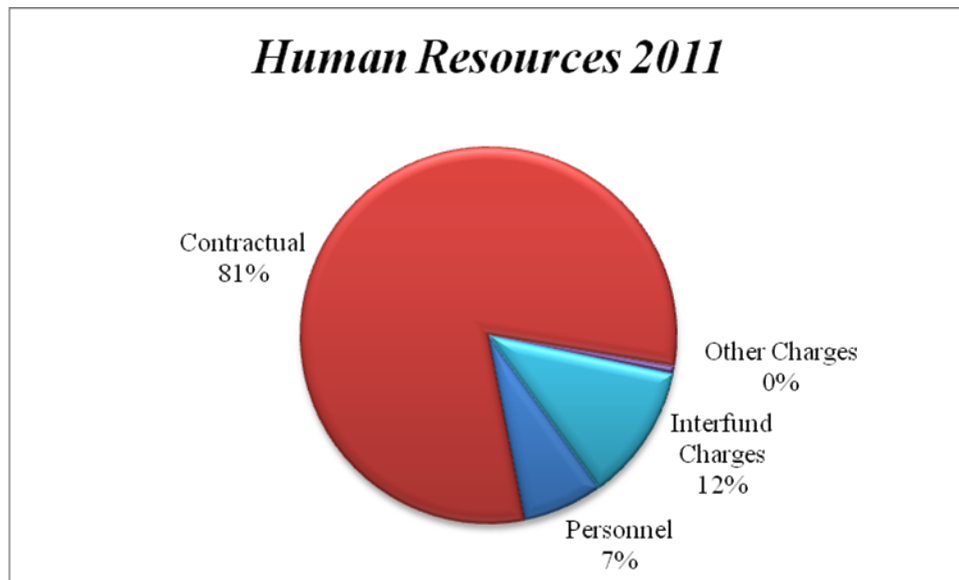
<b>Performance Measure</b>	<b>2009 Actual</b>	<b>2010 Target</b>	<b>2010 Actual</b>	<b>2011 Target</b>
% of workers comp claims reported within 24 hours of the incident	N/A	100	N/A	100
Number of Safety/Loss Prevention Trainings Conducted per Year	N/A	0	0	1
Percent decrease of OSHA recordable injuries per year	N/A	N/A	N/A	5%
% Reduction in Avg. Life of Claim (in days)--Workers Compensation-Indemnity	N/A	5%	N/A	5%
Percent decrease in annual claim dollars (property/liability)	N/A	N/A	N/A	1%
Percent decrease in annual claim dollars (workers compensation)	N/A	N/A	N/A	2%
# of EEO Compliance Trainings Conducted per Year	N/A	1	1	1
HMO Health Plan Claims Loss Ratio	106.1%	100%	89.9%	100%
PPO Health Plan Claims Loss Ratio	93.8%	100%	103.8%	100%
% Decrease in Rx Cost Per Employee Per Month (HMO)	N/A	N/A	N/A	1%
% Decrease in Rx Cost Per Employee Per Month (PPO)	N/A	N/A	N/A	1%
% Increase in generic prescription Rx utilization	N/A	N/A	N/A	1%
% Increase in 90 day mail order Rx utilization	N/A	N/A	N/A	1%
% of Eligible Employees Participating in the Voluntary Dental PPO Program	N/A	N/A	N/A	5%

*\*Performance measures with NA are new in 2011 and will be reported on in 2012.*

### ***2011 Appropriations by Category***

The Human Resource 2011 budget is \$9,834,901. This budget includes three divisions; Administration, Employee Benefits and Risk Management. Nearly 100% of the contractual costs are for employee health insurance premiums and property casualty and workers compensation claims. The interfund charges include general liability and risk charges (i.e. workers compensation) for the entire Corporate Fund, these charges are not broken out by department. The significant increase in interfund charges between 2010 of \$692,668 and 2011 of \$1,151,348 are caused by two factors. First, 2011 was the first year claim estimates were budgeted based on an actuarial report. Worker's compensation claims represent approximately 90% of all claims. Second, an effort was made to charge the Corporate Fund appropriately at the full cost of insurance and risk services. In 2010 the Insurance and Risk Fund subsidized these charges through the use of fund balance. Despite the effort in 2011 to reflect 100% of the charges, the Insurance and Risk Fund still subsidized approximately \$500,000 through the use of fund balance.

Additionally, in an effort to reduce the expenditures in the Corporate Fund the Employee Assistance Program was moved to the Insurance and Risk Fund.





<b>Human Resources - Administration</b>					
	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	330,896	263,409	266,031	254,879	276,551
Contractual	72,839	69,795	69,795	50,465	19,649
Commodities	749	-	-	-	-
Other Charges	46,258	68,000	35,000	35,000	53,000
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>450,742</b>	<b>401,204</b>	<b>370,826</b>	<b>340,344</b>	<b>349,200</b>
<i>Other Expenditures</i>					
Interfund Charges	1,109,242	692,668	692,668	692,668	1,151,348
<b>Total Other Expenditures</b>	<b>1,109,242</b>	<b>692,668</b>	<b>692,668</b>	<b>692,668</b>	<b>1,151,348</b>
<b>Total Expenditures</b>	<b>\$1,559,984</b>	<b>\$1,093,872</b>	<b>\$1,063,494</b>	<b>\$1,033,012</b>	<b>\$1,500,548</b>
<b>Budgeted Expenditures by Fund</b>					
Corporate Fund	1,559,984	1,093,872	1,063,494	1,033,012	1,500,548
<b>Total Expenditures by Fund</b>	<b>\$1,559,984</b>	<b>\$1,093,872</b>	<b>\$1,063,494</b>	<b>\$1,033,012</b>	<b>\$1,500,548</b>
<b>Personnel</b>					
		<u>Full Time Equivalent</u>			
<i>Full Time</i>					
Human Resources Director	1.00	1.00	1.00	1.00	0.70
Human Resources Asst. Director	1.00	1.00	0.00	0.00	0.70
Benefits Administrator	1.00	1.00	1.00	1.00	0.70
<b>Total FTE's</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.10</b>

\* This division includes administration and the tuition reimbursement program.

<b><i>Employee Benefits</i></b>					
	<b>FY 2009</b>	<b>FY 2010</b>			<b>FY 2011</b>
<b><i>Budgeted Expenditures</i></b>	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<i>Operating Expenditures</i>					
Personnel	5,502	-	-	6,000	259,059
Contractual	6,271,249	6,153,621	6,153,621	5,979,509	6,120,566
Commodities	-	-	-	-	-
Other Charges	16	-	-	-	-
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>6,276,767</b>	<b>6,153,621</b>	<b>6,153,621</b>	<b>5,985,509</b>	<b>6,379,625</b>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Transfer Out	100,000	3,851,212	3,851,212	-	-
<b><i>Total Other Expenditures</i></b>	<b>100,000</b>	<b>3,851,212</b>	<b>3,851,212</b>	<b>-</b>	<b>-</b>
<b><i>Total Expenditures</i></b>	<b>\$ 6,376,767</b>	<b>\$10,004,833</b>	<b>\$10,004,833</b>	<b>\$ 5,985,509</b>	<b>\$ 6,379,625</b>
<b><i>Budgeted Expenditures by Fund</i></b>					
Insurance and Risk Fund	6,376,767	10,004,833	10,004,833	5,985,509	6,379,625
<b><i>Total Expenditures by Fund</i></b>	<b>\$ 6,376,767</b>	<b>\$10,004,833</b>	<b>\$10,004,833</b>	<b>\$ 5,985,509</b>	<b>\$ 6,379,625</b>
<b><i>Personnel</i></b>					
<i>Full Time</i>					
Employee Benefits	0.00	0.00	0.00	0.00	0.00
<b><i>Total FTE's</i></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\* This subdivision includes health insurance premiums, the wellness, dental reimbursement, and employee assistance programs.

<b><i>Risk Management</i></b>					
	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	329,110	216,380	216,380	213,827	143,091
Contractual	1,333,195	1,066,385	1,066,385	1,826,709	1,796,637
Commodities	0	19,000	19,000	-	-
Other Charges	2,028	1,000	1,000	91,930	15,000
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>1,664,334</b>	<b>1,302,765</b>	<b>1,302,765</b>	<b>2,132,466</b>	<b>1,954,728</b>
<b><i>Total Expenditures</i></b>	<b>\$1,664,334</b>	<b>\$1,302,765</b>	<b>\$1,302,765</b>	<b>\$2,132,466</b>	<b>\$ 1,954,728</b>
<b><i>Budgeted Expenditures by Fund</i></b>					
Insurance and Risk Fund	1,664,334	1,302,765	1,302,765	2,132,466	1,954,728
<b><i>Total Expenditures by Fund</i></b>	<b>\$1,664,334</b>	<b>\$1,302,765</b>	<b>\$1,302,765</b>	<b>\$2,132,466</b>	<b>\$ 1,954,728</b>
<b><i>Personnel</i></b>					
		<b><u>Full Time Equivalent</u></b>			
<i>Full Time</i>					
Human Resources Director	0.00	0.00	0.00	0.00	0.30
Human Resources Asst. Director	0.00	0.00	1.00	1.00	0.30
Benefits Administrator	0.00	0.00	0.00	0.00	0.30
Risk Manager	-	1.00	-	-	-
<b><i>Total FTE's</i></b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.90</b>

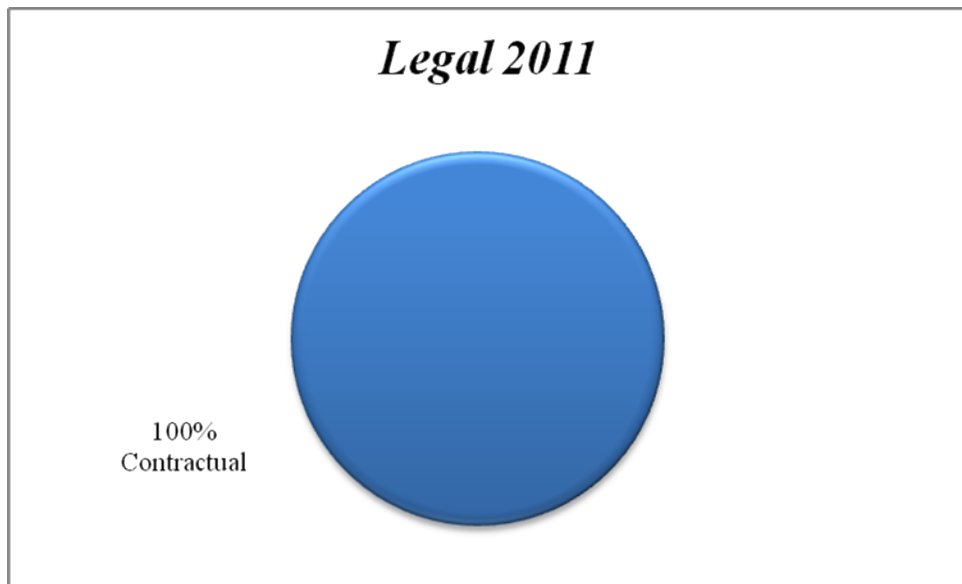
\* This subdivision includes worker's compensation and property casualty claims, insurance premiums and the village wide safety program.

**Legal**

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

***2011 Appropriations by Category***

The Legal 2011 budget is \$420,768. The Village currently has four bargaining units, therefore the costs associated with negotiations and contract disputes are charged appropriately to the Corporate Fund, Joint Dispatch Fund, Glenview Water Fund, North Maine Fund, and Glenview Sewer Fund. There are also legal costs associated with the tax increment finance fund and charges are applied to the Glen Redevelopment Fund appropriately.



<b><i>Legal</i></b>					
	<b>FY 2009</b>	<b>FY 2010</b>			<b>FY 2011</b>
	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	474,423	450,306	492,306	507,306	420,768
Commodities	189	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>474,612</b>	<b>450,306</b>	<b>492,306</b>	<b>507,306</b>	<b>420,768</b>
<b><i>Total Expenditures</i></b>	<b>\$ 474,612</b>	<b>\$ 450,306</b>	<b>\$ 492,306</b>	<b>\$ 507,306</b>	<b>\$ 420,768</b>
<b><i>Budgeted Expenditures by Fund</i></b>					
Corporate Fund	474,612	450,306	492,306	507,306	368,768
Joint Dispatch Fund	-	-	-	-	20,000
Glen Redevelopment Fund	-	-	-	-	10,000
Glenview Water Fund	-	-	-	-	13,200
Glenview Sanitary Sewer Fund	-	-	-	-	3,300
North Maine Water and Sewer Fund	-	-	-	-	5,500
<b><i>Total Expenditures by Fund</i></b>	<b>\$ 474,612</b>	<b>\$ 450,306</b>	<b>\$ 492,306</b>	<b>\$ 507,306</b>	<b>\$ 420,768</b>
<b><i>Personnel</i></b>					
		<b><u>Full Time Equivalent</u></b>			
	-	-	-	-	-
<b><i>Total FTE's</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **Joint Dispatch**

In October of 2009, the Village began providing emergency and non-emergency dispatch services to the Village of Grayslake Police Department. In July 2010, the Village expanded services by providing emergency and non-emergency dispatch services to the Village of Hainesville.

### ***2010 Accomplishments***

During 2010 Joint Dispatch:

- Instituted a weekly continuing education program for all Telecommunicators.
- Reviewed and modified current policies and procedures to complete the 9-1-1 Dispatch operations manual.
- Increase the outside agency training opportunities for Telecommunicators through participation in both national and local dispatch organizations.
- Continue to foster positive relations through regular meetings with labor representatives.
- Develop monthly dashboard reports for internal and external customers.
- Established a management development training plan for the management team.
- Made regular one on one visits with each agency chief to ensure proper service levels and to maintain open communications.
- Successfully negotiated and implemented the addition of Hainesville to Joint Dispatch
- Implemented a new quality assurance program for call taking.
- The consolidation of Communications and Police Records into one department known as Glenview Public Safety Support Services.
- Developed a new EMD (Emergency Medical Dispatch) Quality Assurance program with the fire department.
- Increased the number of fully trained part-time dispatchers.
- Re-organized the supervisory structure to account for the joining of 9-1-1 Dispatch and Records.
- Assisted in the narrow banding of the fire frequency to meet the 2013 FCC mandate.

### ***2011 Initiatives***

During 2011 Joint Dispatch will:

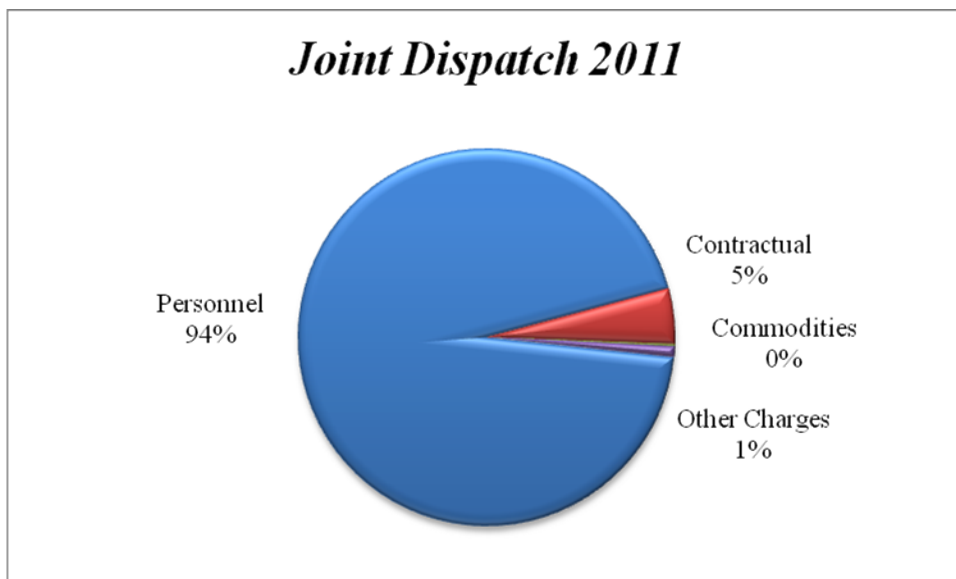
- Continue to Review, modify, and add policies and procedures to the 9-1-1 Dispatch operations manual.
- Merge Grayslake onto Glenview's New World Software solution, allowing for future services to be offered to Grayslake
- Continue to manage budget specifically overtime, FLSA, hireback, and part-time expense.
- Continue to build the part-time dispatcher pool.
- 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.
- Participation of dispatch staff in incident drills such as active shooter drill in Grayslake

- Explorer alternate options for rapid telephone notification system.
- Implement NovaTime scheduling and time keeping software for PSSS as well as Village wide.

**2011 Appropriations by Category**

The Joint Dispatch 2011 budget is \$2,375,371. The 2011 Budget integrates a direct charge method to all appropriate funds. As a result, the Joint Dispatch Division is no longer the only division budgeted within the Joint Dispatch Fund. This new methodology explains why there are no longer interfund charges within the Joint Dispatch Division budget; they have been moved to the Information Technology Subdivision in Administrative Services, but still within the Joint Dispatch Fund.

Personnel costs are the driver of this budget. In response to the escalating costs of personnel, the division is currently exploring ways to manage required staffing levels with part time staff. The Joint Dispatch Division are members of the Fraternal Order of Police.



<b>Joint Dispatch</b>					
	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	1,781,338	2,050,702	2,075,702	2,208,715	2,237,547
Contractual	31,279	141,411	138,411	99,493	111,920
Commodities	60,399	17,650	16,650	16,650	4,749
Other Charges	7,935	32,925	37,026	20,601	21,155
Capital Outlay	249,908	-	-	2,775	-
<b>Total Operating Expenditures</b>	<b>2,130,858</b>	<b>2,242,688</b>	<b>2,267,789</b>	<b>2,348,234</b>	<b>2,375,371</b>
<i>Other Expenditures</i>					
Interfund Charges	117,390	81,916	81,815	33,665	-
<b>Total Other Expenditures</b>	<b>117,390</b>	<b>81,916</b>	<b>81,815</b>	<b>33,665</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 2,248,247</b>	<b>\$ 2,324,604</b>	<b>\$ 2,349,604</b>	<b>\$ 2,381,899</b>	<b>\$ 2,375,371</b>
<b>Budgeted Expenditures by Fund</b>					
Joint Dispatch Fund	2,248,247	2,324,604	2,349,604	2,381,899	2,375,371
<b>Total Expenditures by Fund</b>	<b>\$ 2,248,247</b>	<b>\$ 2,324,604</b>	<b>\$ 2,349,604</b>	<b>\$ 2,381,899</b>	<b>\$ 2,375,371</b>
<b>Personnel</b>					
<u>Full Time Equivalent</u>					
<i>Full Time</i>					
Director	1.00	1.00	1.00	1.00	1.00
Team Lead	4.00	2.00	2.00	2.00	2.00
Telecommunicator	12.00	12.00	14.00	14.00	14.00
<b>Total Full Time</b>	<b>17.00</b>	<b>15.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>
<i>Part Time</i>					
Telecommunicator	2.75	4.62	3.00	3.00	3.00
<b>Total Part Time</b>	<b>2.75</b>	<b>4.62</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>



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# *Administrative Services Department Summary*

## *Director's Office, GIS and CADD, Information Technology, Finance, Capital Replacement and Resolution Center*

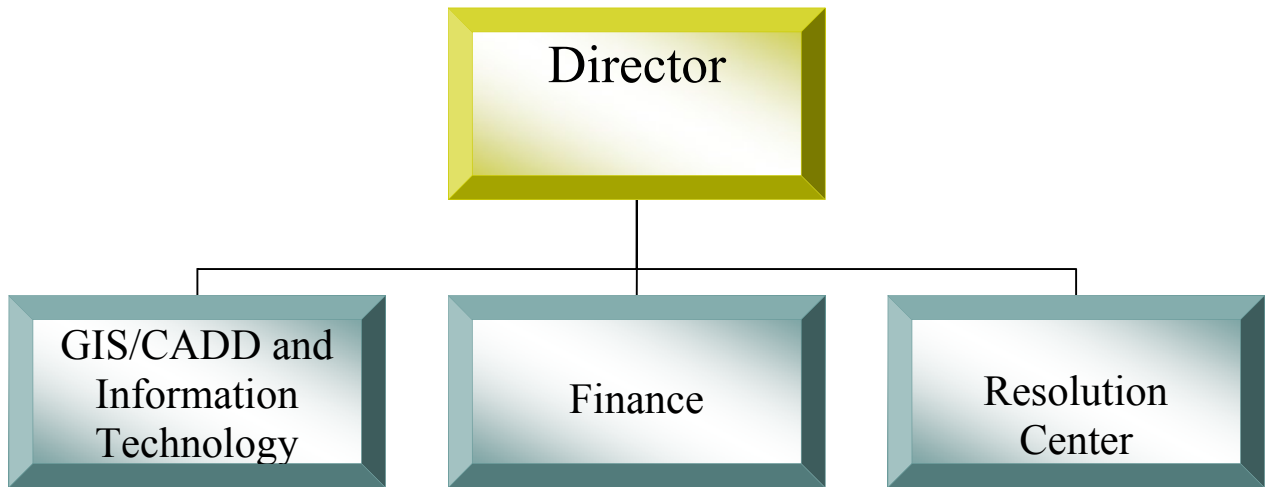
<i>Budgeted Expenditures</i>	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<i>Operating Expenditures</i>					
Personnel	1,593,266	1,057,057	1,051,131	1,154,497	1,610,515
Contractual	2,819,148	2,519,391	2,504,391	2,475,042	3,072,649
Commodities	235,602	329,375	329,375	106,468	341,716
Other Charges	33,920	42,450	72,450	33,474	45,450
Capital Outlay	1,355,264	1,591,227	1,561,227	1,561,227	1,656,012
<i>Total Operating Expenditures</i>	6,037,200	5,539,500	5,518,574	5,330,708	6,726,342
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	460,138
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	460,138
<b><i>Total Expenditures</i></b>	<b>\$ 6,037,200</b>	<b>\$ 5,539,500</b>	<b>\$ 5,518,574</b>	<b>\$ 5,330,708</b>	<b>\$ 7,186,480</b>

### *Budgeted Expenditures by Fund*

Corporate Fund	3,994,572	3,719,273	3,698,347	3,762,958	4,158,510
Joint Dispatch Fund	-	-	-	-	128,711
Glen Redevelopment Fund	-	-	-	-	75,658
Glen Caretaker Fund	-	-	-	-	13,756
Glenview Water Fund	-	-	-	-	581,406
Glenview Sanitary Sewer Fund	-	-	-	-	14,955
Wholesale Water Fund	-	-	-	-	5,025
Commuter Parking Fund	-	-	-	-	2,875
North Maine Water & Sewer Fund	-	-	-	-	341,435
Maintenance Equipment Repair Fund	-	-	-	-	6,878
Capital Equipment Replacement Fund	2,042,629	1,820,227	1,820,227	1,567,749	1,857,272
<b><i>Total Expenditures by Fund</i></b>	<b>\$ 6,037,201</b>	<b>\$ 5,539,500</b>	<b>\$ 5,518,574</b>	<b>\$ 5,330,707</b>	<b>\$ 7,186,480</b>

### *Personnel by Division*

	<u>Full Time Equivalent</u>				
Director's Office	1.00	1.00	1.00	1.00	2.00
Finance	3.00	5.00	4.00	4.00	3.00
GIS and CADD	3.00	3.00	3.00	3.00	3.00
Information Technology	-	-	-	-	-
Resolution Center	7.00	7.00	8.00	8.00	8.00
CERF	-	-	-	-	-
<b><i>Total FTE's</i></b>	<b>14.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>



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

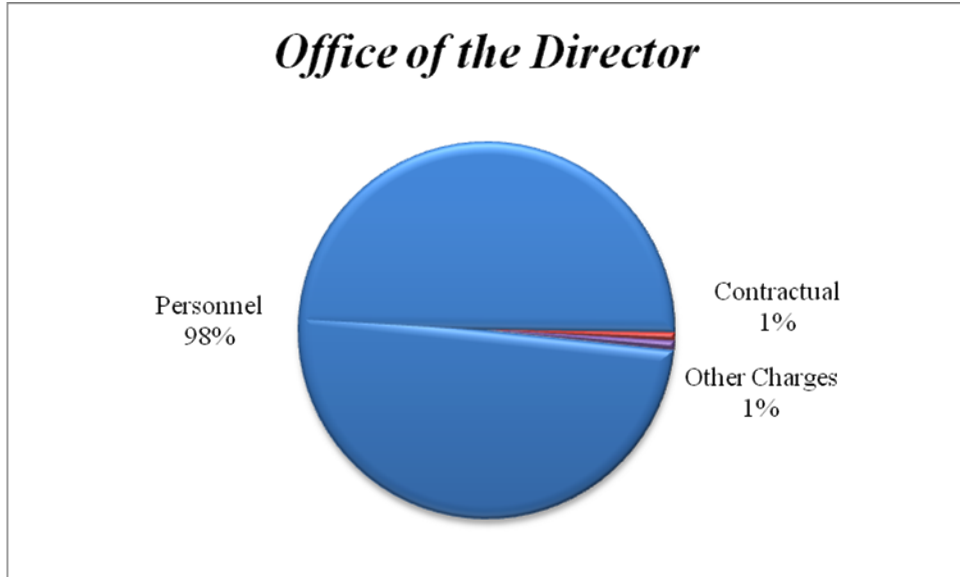
**Director's Office**

The Director's Office includes two positions; Director and Assistant to the Director. This office oversees the activities of the divisions and provides project management support. The Assistant To the Director position was moved from the Finance Division.

<b>Director's Office</b>					
	<b>FY 2009</b>	<b>FY 2010</b>		<b>FY 2011</b>	
	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	230,859	158,399	170,019	160,864	298,074
Contractual	264	700	700	-	2,089
Commodities	543	-	-	-	-
Other Charges	-	2,000	2,000	300	2,400
<b>Total Operating Expenditures</b>	<b>231,666</b>	<b>161,099</b>	<b>172,719</b>	<b>161,164</b>	<b>302,563</b>
<b>Total Expenditures</b>	<b>\$ 231,666</b>	<b>\$ 161,099</b>	<b>\$ 172,719</b>	<b>\$ 161,164</b>	<b>\$ 302,563</b>
<b>Budgeted Expenditures by Fund</b>					
Corporate Fund	231,666	161,099	172,719	161,164	258,391
Glenview Water Fund	-	-	-	-	29,449
North Maine Water & Sewer Fund	-	-	-	-	14,723
<b>Total Expenditures by Fund</b>	<b>\$ 231,666</b>	<b>\$ 161,099</b>	<b>\$ 172,719</b>	<b>\$ 161,164</b>	<b>\$ 302,563</b>
<b>Personnel</b>					
<b><u>Full Time Equivalent</u></b>					
<i>Full Time</i>					
Director of Administrative Services	1.00	1.00	1.00	1.00	1.00
Assistant To Director	-	-	-	-	1.00
<b>Total FTE's</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>

**2011 Appropriations by Category**

The Director's Office 2011 budget is \$302,563, of which \$298,074 is personnel. This office supports the operations of the Finance, Resolution Center, Information Technology and CADD divisions.



## **GIS and CADD and Information Technology**

The Information Technology responsibilities are currently provided by an outside contractor. Village staff is responsible for GIS and CADD functions.

### ***2010 Accomplishments***

During 2010, GIS/CADD and Information Technology:

Village website on-line services were expanded to include accepting payment for the annual business license program and submission of Village Commission volunteer forms.

- Added install date, pipe type and pipe size to Village digital inventory of infrastructure.
- Designed and implemented the technology to dispatch Village of Hainesville Police services.
- Tested and performed a major version upgrade to the Village's enterprise financial software and the joint dispatch software. Configured and deployed server virtualization.
- Created a document collaboration site for preparing Board of Trustee meeting packets and the Village annual business plan.

### ***2011 Initiatives***

During 2011, GIS/CADD and Information Technology will:

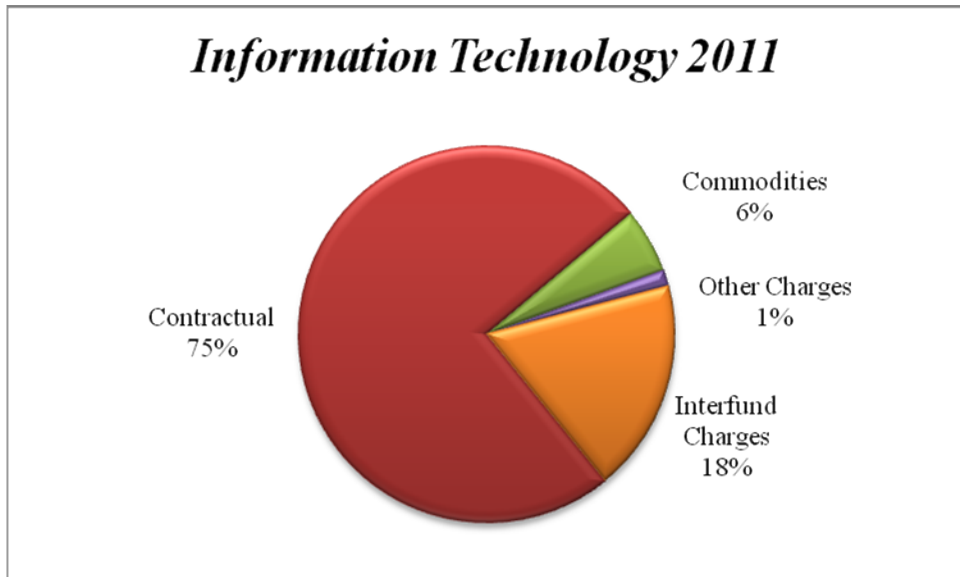
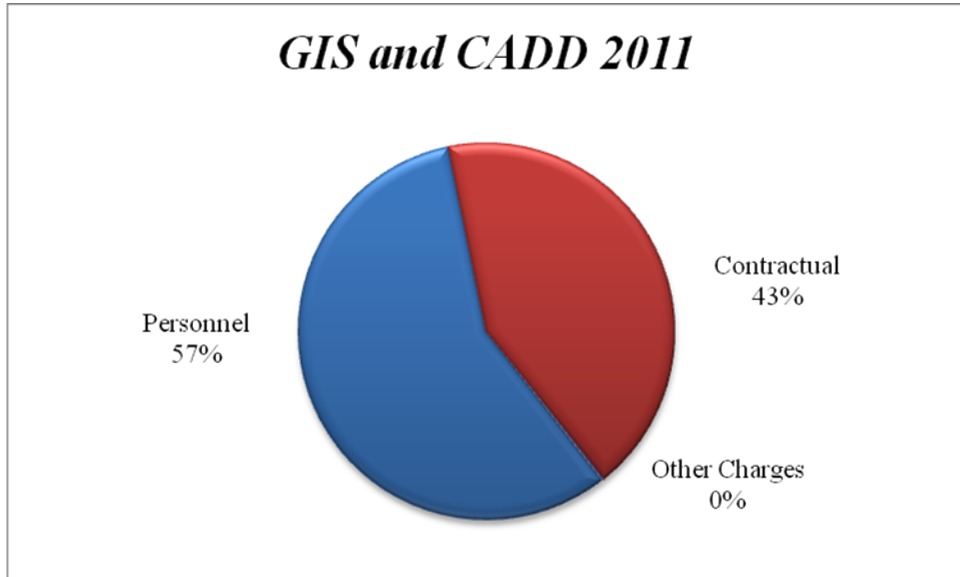
- Implement content management to facilitate easier update of the Village website to support the Village's transparency goals.
- Create a mobile version of the Village website.

### ***Performance Measures***

<b>Performance Measure</b>	<b>2009 Actual</b>	<b>2010 Target</b>	<b>2010 Actual</b>	<b>2011 Target</b>
Percentage of IT service level agreement response for Helpdesk support (ticket response, back-up completion and security patch update)	99%	99%	99%	99%
IT Helpdesk service satisfaction and courtesy rating	4	4	4	4
Internal customer rating on whether computer training matched employee skills and needs	4	4	4	4
Internal customer service rating that show staff's desktop mapping and GIS queries are being met	4	4	4	4
Percent time project tasks remain on schedule	90%	90%	90%	90%
Percentage of system and service availability	95%	95%	95%	95%
Percentage of IT service level agreement one-hour Priority One response	99%	100%	100%	99%
Percentage of environmentally friendly registered products (EPAT) technology products purchased	99%	95%	95%	99%
Management team's satisfaction rating on the enterprise systems' management dashboard	4	4	3	3.5
Percent efficiency gained on document scanning volume and value	25%	25%	25%	25%
User satisfaction rating on the Village document archival system	4	4	3.5	4

### 2011 Appropriations by Category

With the implementation of purchase orders, contracts and commodities are being directly charged to the appropriate funds and “charge backs” are no longer being used. The interfund charges within Information Technology subdivision is for the replacement of technology equipment through the Capital Equipment Replacement Fund, which had previously been budgeted in General Government.



<b>GIS and CADD</b>					
	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	258,586	231,444	231,444	232,444	295,239
Contractual	239,666	222,403	192,403	174,037	218,825
Commodities	-	-	-	-	-
Other Charges	1,562	3,325	3,325	-	950
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>499,813</b>	<b>457,172</b>	<b>427,172</b>	<b>406,481</b>	<b>515,014</b>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 499,813</b>	<b>\$ 457,172</b>	<b>\$ 427,172</b>	<b>\$ 406,481</b>	<b>\$ 515,014</b>
<b>Budgeted Expenditures by Fund</b>					
Corporate Fund	499,813	457,172	427,172	406,481	449,149
Joint Dispatch Fund	-	-	-	-	4,295
Glen Redevelopment Fund	-	-	-	-	5,905
Glen Caretaker Fund	-	-	-	-	1,074
Glenview Water Fund	-	-	-	-	35,428
Glenview Sanitary Sewer Fund	-	-	-	-	1,074
Commuter Parking Fund	-	-	-	-	107
North Maine Water & Sewer Fund	-	-	-	-	17,446
Maintenance Equipment Repair Fund	-	-	-	-	537
<b>Total Expenditures by Fund</b>	<b>\$ 499,813</b>	<b>\$ 457,172</b>	<b>\$ 427,172</b>	<b>\$ 406,481</b>	<b>\$ 515,014</b>
<b>Personnel</b>					
<u>Full Time Equivalent</u>					
<i>Full Time</i>					
CADD Coordinator	1.00	1.00	1.00	1.00	1.00
GIS and CADD Technician	2.00	2.00	2.00	2.00	2.00
<b>Total FTE's</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

## Information Technology

<i><b>Budgeted Expenditures</b></i>	<b>FY 2009</b>	<b>FY 2010</b>			<b>FY 2011</b>
	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<i>Operating Expenditures</i>					
Personnel	-	14,816	14,816	-	-
Contractual	1,362,444	1,689,761	1,669,761	1,697,783	1,880,325
Commodities	68,270	100,375	100,375	100,075	140,456
Other Charges	30,411	31,100	31,100	25,764	35,150
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>1,461,125</b>	<b>1,836,052</b>	<b>1,816,052</b>	<b>1,823,621</b>	<b>2,055,930</b>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	460,138
Transfer Out	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>460,138</b>
<b>Total Expenditures</b>	<b>\$1,461,125</b>	<b>\$1,836,052</b>	<b>\$1,816,052</b>	<b>\$1,823,621</b>	<b>\$2,516,068</b>
<i><b>Budgeted Expenditures by Fund</b></i>					
Corporate Fund	1,461,125	1,836,052	1,816,052	1,823,621	2,156,388
Joint Dispatch Fund	-	-	-	-	112,687
Glen Redevelopment Fund	-	-	-	-	53,626
Glen Caretaker Fund	-	-	-	-	9,751
Glenview Water Fund	-	-	-	-	122,053
Glenview Sanitary Sewer Fund	-	-	-	-	10,950
Wholesale Water Fund	-	-	-	-	2,399
Commuter Parking Fund	-	-	-	-	2,475
North Maine Water & Sewer Fund	-	-	-	-	40,866
Maintenance Equipment Repair Fund	-	-	-	-	4,875
<b>Total Expenditures by Fund</b>	<b>\$1,461,125</b>	<b>\$1,836,052</b>	<b>\$1,816,052</b>	<b>\$1,823,621</b>	<b>\$2,516,068</b>
<i>Personnel</i>					
		<u>Full Time Equivalent</u>			
	-	-	-	-	-
<b>Total FTE's</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* This subdivision includes the maintenance of the communications network, 24/7 support for Village enterprise systems, and provides a web-based platform for government services.



## **Finance**

In April 2009, the Finance Division became a hybrid of village and outsourced contractual staff. The division is responsible for activities such as budget, audit, payroll, purchasing, debt management, accounting and financial reporting.

### ***2010 Accomplishments***

During 2010, Finance:

- Issued financial services RFP's for procuring competitively bid pricing for these services.
- Maintained status as a recipient of the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the comprehensive annual financial report for the fiscal year ended December 31, 2009.
- Continued development of the enterprise software application including the decentralized entry of budget information, providing web-based employee open enrollment for the annual election of benefits, and providing dashboard training for automated workflow approval of requisitions, purchase orders, change orders, budget amendments and personnel actions.
- Defined process with Cook County to establish and file property tax levies for Special Service Area projects that were funded from Village sources.
- Consolidated bank accounts to provide more efficient and timely cash management.
- Supported completion of the Annual Tax Increment Finance Report for FY 2008.
- Capital asset schedules were reconciled and updated.
- The capital asset replacement schedule was updated and analyzed to minimize the impact on the Corporate Fund.

### ***2011 Initiatives***

During 2011, Finance will:

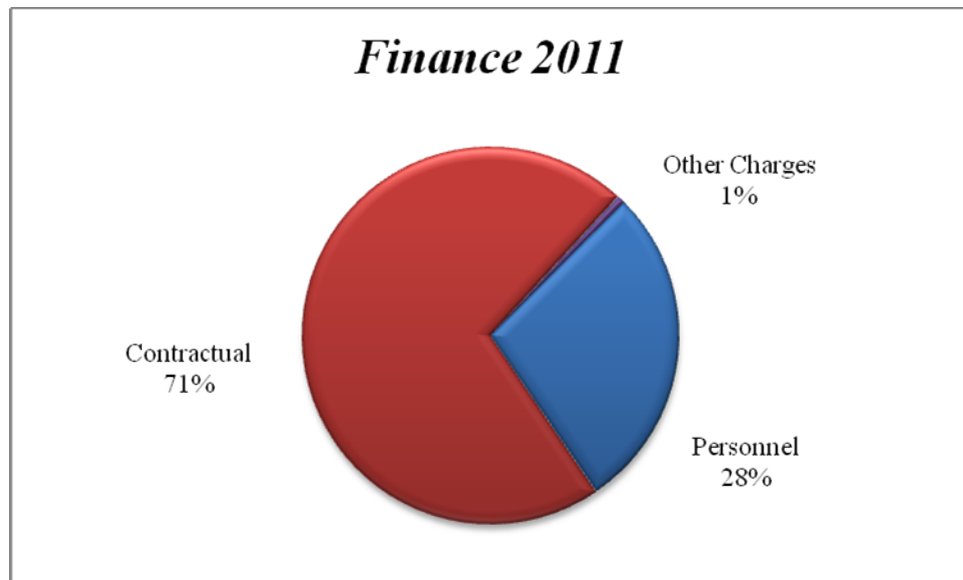
- Expand the financial policy manual to include debt management, cost allocation and insurance policies.
- Monitor the progress of revenue sources and develop monthly reporting.
- Continue to align the purchasing policy with the enterprise software application.
- Continue development of the enterprise software application including work orders for Fleet, Facilities and Public Works, contract management for purchasing, and position control for budget.
- With the implementation of Work Orders, some capital assets will be entered into MUNIS, where repairs, use of inventory and time spent on an asset will be tracked.

***Performance Measures***

<b>Performance Measure</b>	<b>2009 Actual</b>	<b>2010 Target</b>	<b>2010 Actual</b>	<b>2011 Target</b>
Consecutive years for receiving the Certificate of Achievement for Excellence in Financial Reporting award	25	26	26	27
Consecutive years for receiving the Distinguished Budget Presentation award	1	2	2	3
Percentage reduction of repeat auditor comments	50%	50%	50%	50%
Percentage of complete information provided to the auditors by the established date	90%	90%	99%	99%
Percentage of water billing filings transmitted timely and accurately	100%	100%	100%	100%
Internal customer satisfaction survey rating	4	4	4	4
Number of Special Service Areas that get filed with Cook County	8	6	6	13
Village Board satisfaction survey rating	4	4	4	4
Increase percentage of online entry of water bill payments	5%	10%	15%	5%

***2011 Appropriations by Category***

With the implementation of purchase orders, contracts and commodities are being directly charged to the appropriate funds and “charge backs” are no longer being used. The Budget Manager and Management Analysts positions were eliminated in the first quarter of 2010. The Assistant To the Director position was moved to the Director’s Office in the 2011 budget.



<b>Finance</b>					
	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	619,001	302,923	265,936	352,908	289,591
Contractual	694,749	606,527	641,527	603,093	737,380
Commodities	65	-	-	-	-
Other Charges	1,650	6,025	6,025	7,410	6,950
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>1,315,465</b>	<b>915,475</b>	<b>913,488</b>	<b>963,411</b>	<b>1,033,921</b>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 1,315,465</b>	<b>\$ 915,475</b>	<b>\$ 913,488</b>	<b>\$ 963,411</b>	<b>\$ 1,033,921</b>
<b>Budgeted Expenditures by Fund</b>					
Corporate Fund	1,315,465	915,475	913,488	963,411	844,286
Joint Dispatch Fund	-	-	-	-	11,729
Glen Redevelopment Fund	-	-	-	-	16,127
Glen Caretaker Fund	-	-	-	-	2,932
Glenview Water Fund	-	-	-	-	91,114
Glenview Sanitary Sewer Fund	-	-	-	-	2,932
Wholesale Water Fund	-	-	-	-	2,626
Commuter Parking Fund	-	-	-	-	293
North Maine Water & Sewer Fund	-	-	-	-	60,416
Maintenance Equipment Repair Fund	-	-	-	-	1,466
<b>Total Expenditures by Fund</b>	<b>\$ 1,315,465</b>	<b>\$ 915,475</b>	<b>\$ 913,488</b>	<b>\$ 963,411</b>	<b>\$ 1,033,921</b>
<b>Personnel</b>					
		<u>Full Time Equivalent</u>			
<i>Full Time</i>					
Administrative Analyst	1.00	1.00	1.00	1.00	1.00
Purchasing Manager	1.00	1.00	1.00	1.00	1.00
Budget Manager	-	1.00	-	-	-
Assistant To the Director	-	-	1.00	1.00	-
Management Analyst	-	1.00	-	-	-
Senior Financial Manager	1.00	1.00	1.00	1.00	1.00
<b>Total FTE's</b>	<b>3.00</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>

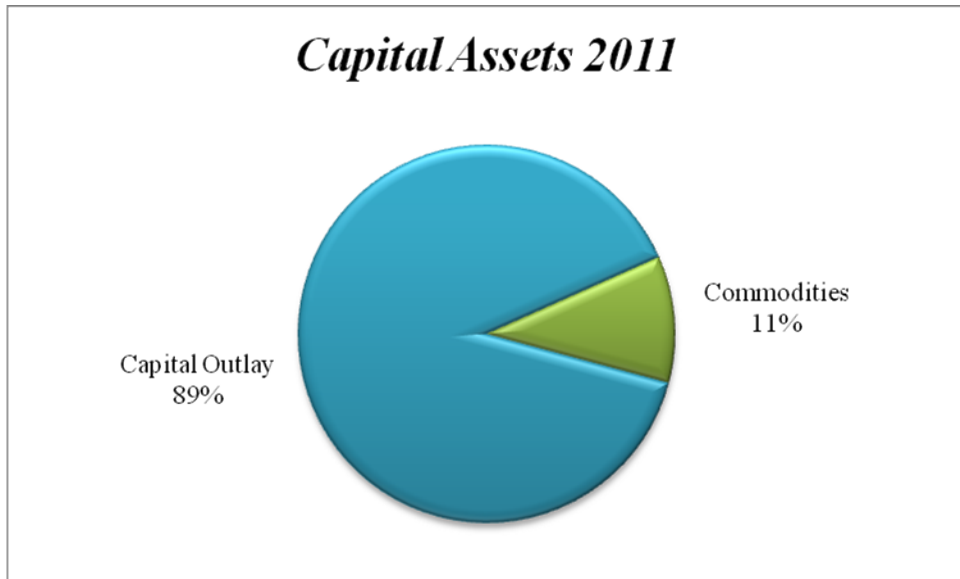
\* The Finance Division is responsible for supporting internal programs such as the annual budget and audit, payroll processing, purchasing, debt management, accounting and financial reporting.

**Capital Replacement Program**

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 annually basis and capitalizes them appropriately as part of the audit process.

***2011 Appropriations by Category***

The 2011 Capital Equipment Replacement Fund budget is \$1,857,272, of which \$1,337,672 is for the replacement of vehicles and outfitting. The remaining \$519,600 is for the replacement of information technology equipment.



### *Capital Replacement Program*

<i><b>Budgeted Expenditures</b></i>	<b>FY 2009</b>	<b>FY 2010</b>			<b>FY 2011</b>
<i><b>Operating Expenditures</b></i>	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
Personnel	-	-	-	-	-
Contractual	520,641	-	-	129	-
Commodities	166,724	229,000	229,000	6,393	201,260
Other Charges	-	-	30,000	-	-
Capital Outlay	1,355,264	1,591,227	1,561,227	1,561,227	1,656,012
<b>Total Operating Expenditures</b>	<b>2,042,629</b>	<b>1,820,227</b>	<b>1,820,227</b>	<b>1,567,749</b>	<b>1,857,272</b>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$2,042,629</b>	<b>\$1,820,227</b>	<b>\$1,820,227</b>	<b>\$1,567,749</b>	<b>\$1,857,272</b>
<i>Budgeted Expenditures by Fund</i>					
Capital Equipment Replacement Fund	2,042,629	1,820,227	1,820,227	1,567,749	1,857,272
<b>Total Expenditures by Fund</b>	<b>\$2,042,629</b>	<b>\$1,820,227</b>	<b>\$1,820,227</b>	<b>\$1,567,749</b>	<b>\$1,857,272</b>
<i>Personnel</i>		<u>Full Time Equivalent</u>			
	-	-	-	-	-
<b>Total FTE's</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Resolution Center**

The Resolution Center is responsible for activities such as utility billing, general billing, accounts payable, and the call center. Throughout 2011, the Resolution Center will assist in training the Police Records Division to provide similar services to residents at the Police Station.

***2010 Accomplishments***

During 2010, the Resolution Center:

- The Resolution Center established customer service call volume and response reporting for Village non-emergency functions.
- The Resolution Center supported the refuse and recycling program by providing information to citizens about cart distribution and entering work order for cart size change requests.

***2011 Initiatives***

During 2011, the Resolution Center will:

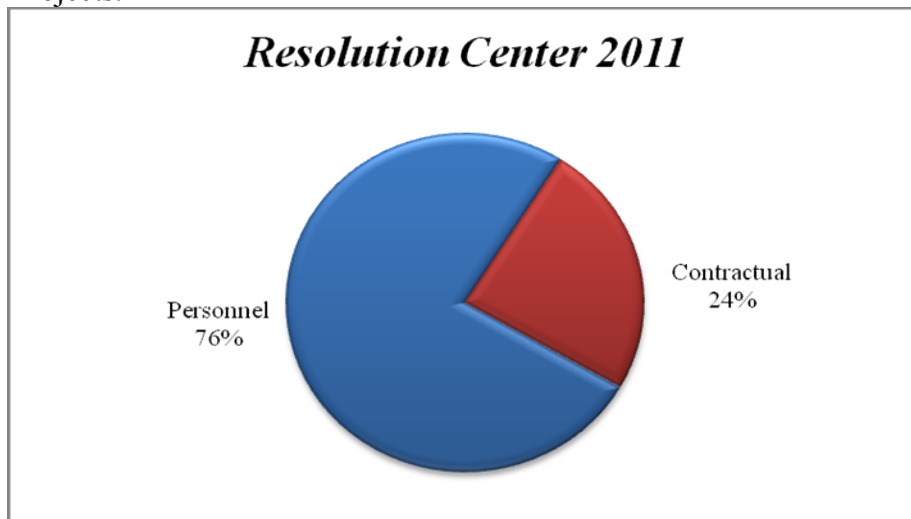
- Provide more on-line citizen services including forms to support the Police Records function and on-line commuter parking and payment.

***Performance Measures***

	<b>2009 Actual</b>	<b>2010 Target</b>	<b>2010 Actual</b>	<b>2011 Target</b>
<b>Performance Measure</b>				
Survey response indicated a 4 out of 5 overall satisfaction with work order communication and response	4	4	4.2	4.2
Log or route 95% of customer contacts	95%	95%	95%	95%
Generate 99% of work orders requested	99%	99%	99%	99%

***2011 Appropriations by Category***

The Resolution Center 2011 budget is \$961,642 and illustrates how much of the division is directly charged to the Glenview Water and North Maine Funds for utility billing and customer service support. In 2010 a Customer Service Representative was moved to the Resolution Center from Capital Projects.



<b>Resolution Center</b>					
	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	484,820	349,475	368,916	408,280	727,611
Contractual	1,385	-	-	-	234,031
Commodities	-	-	-	-	-
Other Charges	297	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>486,503</b>	<b>349,475</b>	<b>368,916</b>	<b>408,280</b>	<b>961,642</b>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 486,503</b>	<b>\$ 349,475</b>	<b>\$ 368,916</b>	<b>\$ 408,280</b>	<b>\$ 961,642</b>
<b>Budgeted Expenditures by Fund</b>					
Corporate Fund	486,503	349,475	368,916	408,280	450,296
Glenview Water Fund	-	-	-	-	303,362
North Maine Water & Sewer Fund	-	-	-	-	207,984
<b>Total Expenditures by Fund</b>	<b>\$ 486,503</b>	<b>\$ 349,475</b>	<b>\$ 368,916</b>	<b>\$ 408,280</b>	<b>\$ 961,642</b>
<b>Personnel</b>					
		<u>Full Time Equivalent</u>			
<i>Full Time</i>					
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	5.00	5.00	6.00	6.00	6.00
<b>Total Full Time</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<i>Part Time</i>					
Customer Service Representative	1.00	1.00	1.00	1.00	1.00
<b>Total Part Time</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Total FTE's</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

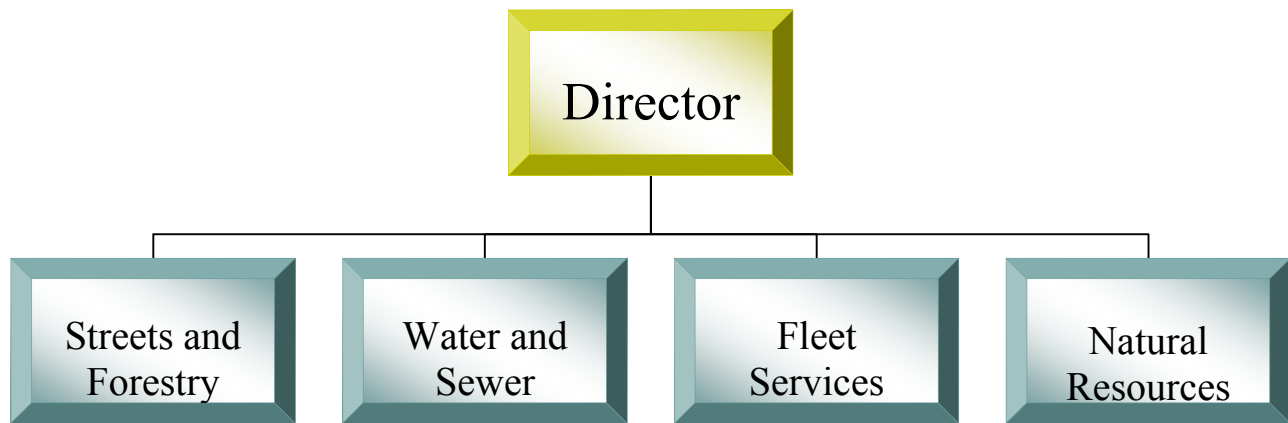
\* The Resolution Center division provides internal support by providing centralized call center services, utility billing, accounts payable, general billing, business licenses, commuter parking permits and village wide requests for services.

## Public Works Department Summary

*Director's Office, Streets and Forestry, Water and Sewer, Fleet Services, Natural Resources and The Glen, and Refuse and Recycling*

<i>Budgeted Expenditures</i>	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<i>Operating Expenditures</i>					
Personnel	6,715,757	7,222,102	7,170,899	7,016,268	6,539,530
Contractual	12,281,342	14,061,894	13,765,549	12,942,458	14,118,393
Commodities	1,733,697	2,781,424	3,732,664	3,497,001	2,671,002
Other Charges	2,177,797	2,023,011	2,326,356	1,910,252	1,426,764
Capital Outlay	324,635	209,285	194,285	205,315	219,785
<i>Total Operating Expenditures</i>	23,233,228	26,297,715	27,189,753	25,571,294	24,975,474
<i>Other Expenditures</i>					
Interfund Charges	2,235,618	2,769,649	2,759,011	2,811,674	1,449,675
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	4,863,241	3,174,898	3,174,898	2,857,992	1,313,485
<i>Total Other Expenditures</i>	7,098,859	5,944,547	5,933,909	5,669,666	2,763,160
<b><i>Total Expenditures</i></b>	<b>30,332,088</b>	<b>32,242,262</b>	<b>33,123,662</b>	<b>31,240,960</b>	<b>27,738,634</b>
<i>Budgeted Non Expensed Items</i>					
Debt	(1,386,263)	(1,570,185)	(1,570,185)	(1,437,233)	(1,029,523)
Capitalized Assets	-	-	-	-	-
<i>Total Non Expensed Items</i>	(1,386,263)	(1,570,185)	(1,570,185)	(1,437,233)	(1,029,523)
<b><i>Total Expenditures</i></b>	<b>\$ 28,945,825</b>	<b>\$ 30,672,077</b>	<b>\$ 31,553,477</b>	<b>\$ 29,803,726</b>	<b>\$ 26,709,111</b>
<i>Budgeted Expenditures by Fund</i>					
Corporate Fund	6,544,622	6,767,678	6,615,177	6,800,034	7,269,465
Refuse and Recycling Fund	835,023	739,027	1,722,927	1,689,880	720,000
Glen Caretaker	1,538,240	1,827,717	1,827,717	1,298,967	939,985
Glenview Water Fund	7,574,623	8,795,872	8,795,872	7,785,153	6,798,775
Glenview Sanitary Sewer Fund	625,205	682,018	682,018	611,107	625,719
Wholesale Water Fund	3,507,172	1,698,188	1,698,188	1,602,838	1,814,919
Commuter Parking Fund	479,522	567,005	567,005	465,428	281,543
North Maine Water & Sewer Fund	6,218,769	7,042,226	7,092,226	7,254,238	6,597,215
Maintenance Equipment Repair Fund	1,622,649	2,552,346	2,552,346	2,296,081	1,661,490
<b><i>Total Expenditures by Fund</i></b>	<b>\$ 28,945,826</b>	<b>\$ 30,672,076</b>	<b>\$ 31,553,476</b>	<b>\$ 29,803,726</b>	<b>\$ 26,709,110</b>
<i>Personnel by Division</i>					
		<u>Full Time Equivalent</u>			
<i>Full Time</i>					
Streets and Forestry	52.00	30.68	30.09	30.09	28.91
Water and Sewer	-	21.32	20.91	20.91	20.09
Fleet Services	4.00	4.00	4.00	4.00	4.00
Natural Resources and The Glen	1.00	1.00	1.00	1.00	1.00
Refuse and Recycling	-	-	-	-	-
<i>Total Full Time</i>	57.00	57.00	56.00	56.00	54.00
<i>Part Time</i>					
Streets and Forestry	2.03	1.43	1.42	1.42	0.30
Water and Sewer	-	1.32	1.33	1.33	0.20
Fleet Shop	0.50	0.50	0.50	0.50	0.50
Natural Resources and The Glen	0.50	0.50	0.50	0.50	0.50
<i>Total Part Time</i>	3.03	3.75	3.75	3.75	1.50
<i>Total FTE's</i>	60.03	60.75	59.75	59.75	55.50





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

### **Director's Office**

The 2010 fiscal year was focused on continually increasing operational efficiencies, implementing new technology to improve data collection and reporting, and achieving new opportunities for cost savings. While focusing on these values, the Public Works Department had many notable accomplishments.

### ***2010 Accomplishments***

During 2010 Administrative Staff:

- Coordinated the implementation of a new franchise agreement for refuse, including the purchase and delivery of refuse carts.
- Integrated Baxter and Woodman into our contract letting and oversight process including; landscaping, snow plowing of village facilities and the Glen Town Center, and thermoplastic line painting.
- Started negotiations with collective bargaining unit Local 150.
- Participated in the Municipal Partnering Committee to explore and execute jointly bid contracts with other area communities to realize cost savings.
- Continue to report performance indicators to the Village Manager's Office on a weekly basis.
- Continue to work toward the completion of one full cycle of the comprehensive cross training program between the two divisions.
- Throughout the year the department offered 32 training courses to their staff. The majority of which were required trainings.
- Completed National Incident Management System (NIMS) training for all staff members.
- Worked with Administrative Services to support the implementation of MUNIS modules for requisitions, purchase orders, payroll, work orders, and inventory.
- Established a Safety Committee including members from the collective bargaining unit, Fleet Service, and Administration to review accidents and determine if they were preventable or non-preventable.

- Developed standard operating procedures for hydrant flushing, removal and installation of backhoe attachments, and lock-out tag-out.

### ***2011 Initiatives***

During 2010 administrative staff will:

- Continue efforts on developing a professional infrastructure, emphasizing budgetary accountability, documentation of procedures, comprehensive training, safety, and performance tracking.
- Continue to improve upon the established comprehensive training program, which includes mandatory and voluntary training, as well as cross training.
- Implement facility safety audits and safety talks.
- The Safety Committee will continue to review accidents to determine if they were preventable or non-preventable.

### ***Performance Measures***

<b>Performance Measure</b>	<b>2009 Actual</b>	<b>2010 Target</b>	<b>2010 Actual</b>	<b>2011 Target</b>
Review 10% of standard operating procedures annually	NA	100%	95%	100%
90% adherence to training schedules	80%	90%	80%	90%
# Average hours of training per Maintenance Worker	NA	30	30	30
Percent reduction on man-hours for JULIE locates	5%	14%	30%	35%
Number of utility hits	5	10	3	10
80% of all work orders are closed in accordance with timeframes outlined in the Resolution Center SLA*	NA	80%	97.64%	85%
Percentage of fleet availability	96.56%	>95%	97.35%	>95%
Percentage of minimum billable hours	73.13	>70%	71.62%	>70%
Percentage of repairs completed in 1 day	83.96	>80%	81.98%	>80%
Percentage of repairs completed in 3 days or less	94.25	>90%	94.96%	>90%
Percent compliance with scheduled preventative maintenance schedules	NA	90%	84.40%	90%
Percentage of “comeback/repeat” repairs	0.00%	<1%	0.00%	<1%
Percentage of scheduled maintenance and unscheduled maintenance repair ratio	48/52	60/40	29/71	60/40

## **Streets and Forestry**

The Glenview Public Works street crews manage a variety of programs and services including; snow and ice control, pothole patching, sidewalk repair and replacement, and sign maintenance. Crews are responsible for more than 133 miles of Village roads, as well as approximately 167 miles of sidewalk.

### ***2010 Accomplishments***

During 2010 Streets and Forestry:

- The 2009-2010 snow season brought 52.4 inches of snow which resulted in 13 plow events and 29 salt runs, using 5,103 tons of salt. An average snow season typically results in 4 to 6 plow events.
- Entered into an Intergovernmental Agreement with the Village of Golf for snow removal and street light maintenance.
- Served as an electronic recycling drop off center in cooperation with SWANCC.
- Completed the inventory of trees in two sections of the Village for the 2011 Tree Trimming Program.
- Conducted the sidewalk survey in all of section one to determine necessary repairs for 2011/2012.
- Replaced all street name signs south of Lake Avenue, including the installation of 789 new signs and performing repairs on 1,142 bent, broken, or damaged sign posts.
- Repaired raised bricks at the Glen of North Glenview Station
- Secured grant funding and scheduled LED retrofit of 32 lights at the Glen of North Glenview Station
- Worked with Capital projects on the design and construction of the additional parking lots at the Glen of North Glenview Station

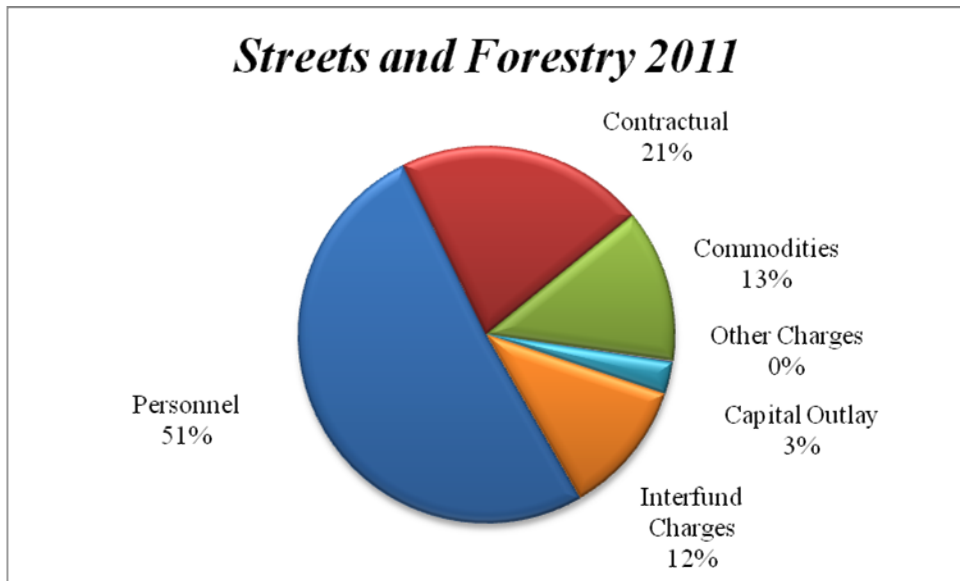
### ***2011 Initiatives***

During 2011 Streets and Forestry will:

- Complete and implement Street and Forestry operating procedure manual.
- Continue to implement Street and Forestry long-term preventative maintenance programs.
- Continue to work with the Water Sewer Division to cross-train employees
- Install 32 LED lights at the Glen of North Glenview Station
- Continue to work with Capital Projects on construction of the two new North Glen lots, and take over Landscape maintenance and Snow & Ice control
- Receive Village Board direction on the *Park. Phone. Go* program at both the Downtown and Glen Stations. This program will allow commuters to pay by cell phone and instead of the machines.
- Plant new trees along the train platform at the Glenview Station downtown

**2011 Appropriation by Category**

The 2011 Street and Forestry budget is \$7,269,466, of which 51% is personnel. This program includes personnel costs for snow removal.



<b>Streets and Forestry</b>					
	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	3,647,829	3,640,797	3,558,758	3,565,889	3,714,262
Contractual	1,536,047	1,532,473	1,483,825	1,537,211	1,785,493
Commodities	870,326	1,061,224	1,035,564	955,650	973,732
Other Charges	(13,239)	11,430	36,398	(16,712)	10,480
Capital Outlay	110,819	193,500	178,500	178,500	204,000
<b>Total Operating Expenditures</b>	<b>6,151,782</b>	<b>6,439,424</b>	<b>6,293,045</b>	<b>6,220,538</b>	<b>6,687,967</b>
<i>Other Expenditures</i>					
Interfund Charges	824,361	847,258	841,137	996,923	847,042
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	48,000	48,000	48,000	48,000	16,000
<b>Total Other Expenditures</b>	<b>872,361</b>	<b>895,258</b>	<b>889,137</b>	<b>1,044,923</b>	<b>863,042</b>
<b>Sub Total</b>	<b>7,024,143</b>	<b>7,334,682</b>	<b>7,182,182</b>	<b>7,265,461</b>	<b>7,551,009</b>
<b>Total Expenditures</b>	<b>\$ 7,024,143</b>	<b>\$ 7,334,682</b>	<b>\$ 7,182,182</b>	<b>\$ 7,265,461</b>	<b>\$ 7,551,009</b>
<b>Budgeted Expenditures by Fund</b>					
Corporate Fund	6,544,622	6,767,678	6,615,177	6,800,034	7,269,465
Commuter Parking Fund	479,522	567,005	567,005	465,428	281,543
<b>Total Expenditures by Fund</b>	<b>\$ 7,024,143</b>	<b>\$ 7,334,682</b>	<b>\$ 7,182,182</b>	<b>\$ 7,265,461</b>	<b>\$ 7,551,008</b>
<b>Personnel</b>					
<u>Full Time Equivalent</u>					
<i>Full Time</i>					
Director	1.00	0.59	0.59	0.59	0.59
Assistant To the Director	1.00	0.59	0.59	0.59	0.59
Strategic Services Manager	1.00	0.59	-	-	-
Administrative Coordinator	1.00	0.59	0.59	0.59	0.59
Management Analyst	1.00	0.59	-	-	-
Senior Management Analyst	-	-	0.59	0.59	0.59
Superintendent	2.00	1.18	1.18	1.18	1.18
Supervisor	5.00	2.95	2.95	2.95	2.95
Maintenance Equipment Operator	40.00	23.60	23.60	23.60	22.42
<b>Total Full Time</b>	<b>52.00</b>	<b>30.68</b>	<b>30.09</b>	<b>30.09</b>	<b>28.91</b>
<i>Part Time</i>					
Administrative Secretary	0.50	0.30	0.30	0.30	0.30
Seasonal Workers	1.53	1.13	1.13	1.13	-
<b>Total Part Time</b>	<b>2.03</b>	<b>1.43</b>	<b>1.42</b>	<b>1.42</b>	<b>0.30</b>
<b>Total FTE's</b>	<b>54.03</b>	<b>32.11</b>	<b>31.51</b>	<b>31.51</b>	<b>29.21</b>

\* The Street and Forestry budget includes, snow and ice maintenance, forestry and grounds, street maintenance and the commuter parking lots as well as a portion of the administrative costs.

## Water and Sewer

The Village of Glenview’s Water System services 40,000 residences and businesses. The water crews are responsible for maintaining the water infrastructure which includes pump houses, meters and distribution operations. The water consumed by the residents of Glenview is purchased from Wilmette. Water crews are also responsible for maintaining the North Maine Utility System whose water comes from Niles, which purchases water from the City of Chicago.

### **2010 Accomplishments**

During 2010 Water and Sewer:

- Rehabilitated the Rugen Tank.
- Mailed letters to homeowners and businesses whose cross connection requires a backflow device as mandated by the Illinois EPA.
- Inspected the elevated tank at 624 Waukegan in preparation for scheduled painting.

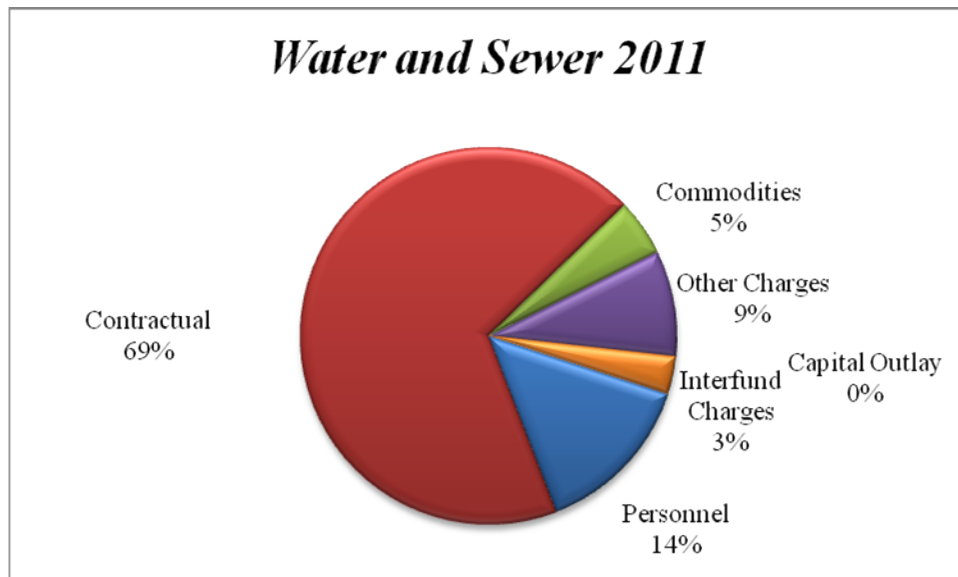
### **2011 Initiatives**

During 2011 Water and Sewer will:

- Complete and implement Water and Sewer operating procedure manual.
- Continue to implement Water and Sewer long-term preventative maintenance programs. The Cross Connection Control program is one such example.
- Continue to work with the Streets Forestry Division to cross-train employees

### **Appropriation by Category**

The 2011 Water and Sewer budget is \$15,568,665 of which 69% is contractual. The purchase of water from Wilmette is included in contractual and represents \$3,596,798 of the budget. This budget also includes a portion of the administrative costs for Public Works.



<b>Water and Sewer</b>					
<b>Budgeted Expenditures</b>	<b>FY 2009</b>	<b>FY 2010</b>			<b>FY 2011</b>
	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<b>Operating Expenditures</b>					
Personnel	2,393,500	3,015,099	3,045,936	2,823,614	2,200,821
Contractual	8,932,196	10,467,234	10,446,329	9,685,954	10,689,379
Commodities	495,149	713,151	709,651	706,422	758,316
Other Charges	1,845,399	2,002,826	2,049,850	1,917,173	1,407,529
Capital Outlay	5,625	7,035	7,035	7,065	7,035
<b>Total Operating Expenditures</b>	<b>13,671,869</b>	<b>16,205,345</b>	<b>16,258,801</b>	<b>15,140,228</b>	<b>15,063,080</b>
<b>Other Expenditures</b>					
Interfund Charges	1,138,504	1,475,154	1,471,698	1,442,351	505,585
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	4,501,659	2,107,992	2,107,992	2,107,992	1,297,485
<b>Total Other Expenditures</b>	<b>5,640,163</b>	<b>3,583,146</b>	<b>3,579,690</b>	<b>3,550,343</b>	<b>1,803,070</b>
<b>Sub Total</b>	<b>19,312,032</b>	<b>19,788,491</b>	<b>19,838,491</b>	<b>18,690,571</b>	<b>16,866,150</b>
<b>Budgeted Non Expensed Items</b>					
Debt	(1,386,263)	(1,570,185)	(1,570,185)	(1,437,233)	(1,029,523)
Capitalized Assets	-	-	-	-	-
<b>Total Non Expensed Items</b>	<b>(1,386,263)</b>	<b>(1,570,185)</b>	<b>(1,570,185)</b>	<b>(1,437,233)</b>	<b>(1,029,523)</b>
<b>Total Expenditures</b>	<b>17,925,769</b>	<b>18,218,306</b>	<b>18,268,306</b>	<b>17,253,338</b>	<b>15,836,627</b>
<b>Budgeted Expenditures by Fund</b>					
Corporate Fund	-	-	-	-	-
Glenview Water Fund	7,574,623	8,795,872	8,795,872	7,785,153	6,798,775
Glenview Sanitary Sewer Fund	625,205	682,018	682,018	611,107	625,719
Wholesale Water Fund	3,507,172	1,698,188	1,698,188	1,602,838	1,814,919
North Maine Water & Sewer Fund	6,218,769	7,042,226	7,092,226	7,254,238	6,597,215
<b>Total Expenditures by Fund</b>	<b>17,925,769</b>	<b>18,218,305</b>	<b>18,268,305</b>	<b>17,253,337</b>	<b>15,836,626</b>
<b>Personnel</b>					
<b>Full Time Equivalent</b>					
<b>Full Time</b>					
Director	-	0.41	0.41	0.41	0.41
Assistant To the Director	-	0.41	0.41	0.41	0.41
Strategic Services Manager	-	0.41	-	-	-
Administrative Coordinator	-	0.41	0.41	0.41	0.41
Management Analyst	-	0.41	-	-	-
Senior Management Analyst	-	-	0.41	0.41	0.41
Superintendent	-	0.82	0.82	0.82	0.82
Supervisor	-	2.05	2.05	2.05	2.05
Maintenance Equipment Operator	-	16.40	16.40	16.40	15.58
<b>Total Full Time</b>	<b>-</b>	<b>21.32</b>	<b>20.91</b>	<b>20.91</b>	<b>20.09</b>
<b>Part Time</b>					
Administrative Secretary	-	0.20	0.21	0.21	0.20
Seasonal Workers	-	1.12	1.12	1.12	-
<b>Total Part Time</b>	<b>-</b>	<b>1.32</b>	<b>1.33</b>	<b>1.33</b>	<b>0.20</b>
<b>Total FTE's</b>	<b>-</b>	<b>22.64</b>	<b>22.24</b>	<b>22.24</b>	<b>20.29</b>

\* The Water and Sewer Division includes support for the water distribution infrastructure, sewer system, water meter replacement program, and pump station maintenance. This budget includes a portion of administration

## **Fleet Services**

The Village's Fleet Services Division is responsible for performing maintenance and repairs on Village owned vehicles and equipment as well as managing the Village's fuel system.

### ***2010 Accomplishments***

During 2010 Fleet Services:

- Entered preventative maintenance schedules into Fleet Services information system to track compliance.
- Completely disassembled and reassembled the Fleet Services shop to allow for the painting of the ceiling and floors.
- Coordinated the auction of 20 vehicles and a variety of shop equipment.

### ***2011 Initiatives***

During 2011 Fleet Services will:

- All Fleet Mechanics will be EVT certified (Emergency Vehicle Technician) by the end of the year.
- Coordinate the maintenance and repair services for light- and medium-duty vehicles with an outside repair facility

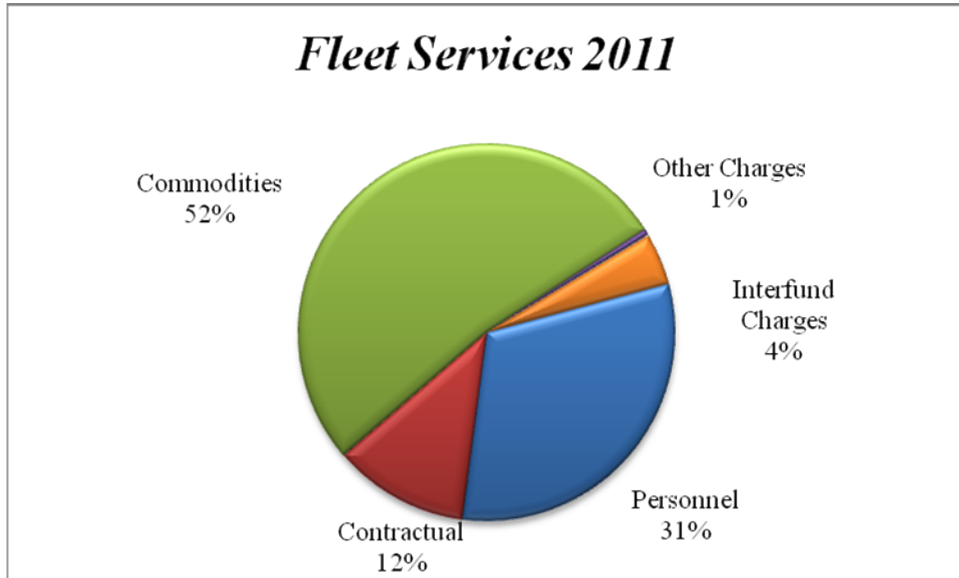
### ***Performance Measures***

<b>Performance Measure</b>	<b>2009 Actual</b>	<b>2010 Target</b>	<b>2010 Projected</b>	<b>2011 Target</b>
Percentage of fleet availability	96.56%	>95%	97.35%	>95%
Percentage of minimum billable hours	73.13	>70%	71.62%	>70%
Percentage of repairs completed in 1 day	83.96	>80%	81.98%	>80%
Percentage of repairs completed in 3 days or less	94.25	>90%	94.96%	>90%
Percent compliance with scheduled preventative maintenance schedules	NA	90%	84.40%	90%
Percentage of "comeback/repeat" repairs	0.00%	<1%	0.00%	<1%
Percentage of scheduled maintenance and unscheduled maintenance repair ratio	48/52	60/40	29/71	60/40



***Appropriations by Category***

The 2011 Fleet Services budget is \$1,661,490 of which 52% is commodities. The most expensive commodity the division is responsible for purchasing and managing is fuel. The 2011 fuel budget is \$601,720.



<b><i>Fleet Services</i></b>					
	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	586,743	456,531	456,531	520,691	519,582
Contractual	195,615	137,354	137,354	192,879	192,879
Commodities	280,741	851,870	851,870	792,827	867,075
Other Charges	345,637	8,755	9,791	9,791	8,755
Capital Outlay	7,782	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>1,416,518</b>	<b>1,454,511</b>	<b>1,455,547</b>	<b>1,516,188</b>	<b>1,588,291</b>
<i>Other Expenditures</i>					
Interfund Charges	44,549	80,929	79,893	79,893	73,199
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	161,582	1,016,906	1,016,906	700,000	-
<b><i>Total Other Expenditures</i></b>	<b>206,131</b>	<b>1,097,835</b>	<b>1,096,799</b>	<b>779,893</b>	<b>73,199</b>
<b><i>Total Expenditures</i></b>	<b>\$1,622,649</b>	<b>\$2,552,346</b>	<b>\$2,552,346</b>	<b>\$2,296,081</b>	<b>\$1,661,490</b>
<b><i>Budgeted Expenditures by Fund</i></b>					
Maintenance Equipment Repair Fund	1,622,649	2,552,346	2,552,346	2,296,081	1,661,490
<b><i>Total Expenditures by Fund</i></b>	<b>\$1,622,649</b>	<b>\$2,552,346</b>	<b>\$2,552,346</b>	<b>\$2,296,081</b>	<b>\$1,661,490</b>
<b><i>Personnel</i></b>					
<b><u>Full Time Equivalent</u></b>					
<i>Full Time</i>					
Supervisor	1.00	1.00	1.00	1.00	1.00
Mechanic Technician	3.00	3.00	3.00	3.00	3.00
<b><i>Total Full Time</i></b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<i>Part Time</i>					
Fleet Assistant	0.50	0.50	0.50	0.50	0.50
<b><i>Total Part Time</i></b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
<b><i>Total FTE's</i></b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>

## **Natural Resources and The Glen**

Natural Resources is responsible for managing the ecology of Village natural areas and open spaces by monitoring and reporting on vegetation developments, conducting prescribed burns, coordinating events with volunteers and community groups, and promoting other natural resource issues as needed. The Natural Resource Manager works closely with the Village Natural Resources Commission (NRC) to identify opportunities to improve natural habitats throughout the Village.

### ***2010 Accomplishments***

During 2010 Natural Resources:

- Demonstrated the care and maintenance of Gallery Park for Park District staff in order to foster the smooth transition of ownership.
- Distributed 100 rain barrels as part of the Village's Storm Water Management Program.
- Oversaw the Reach-1 Project to improve water quality and reduce erosion.
- Managed the natural restoration of three basins including Shermer Road, Lindenwood Lane, and Pfingsten Road.

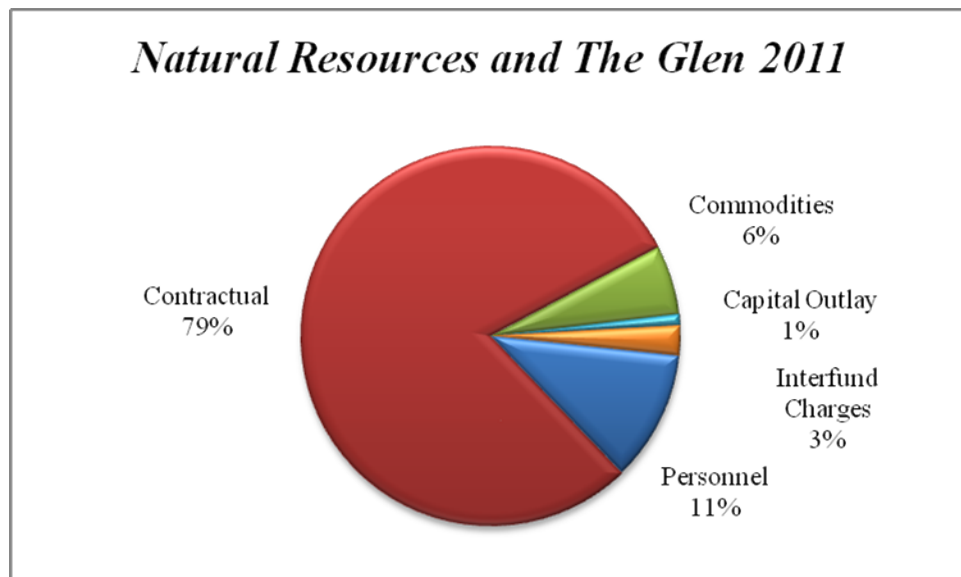
### ***2011 Initiatives***

During 2011 Natural Resources will:

- Develop an outreach program for residents along the West Fork describing practices that can help stabilize streambanks and protect water quality.
- Coordinate planting of an urban rain garden demonstration project along Waukegan Rd.
- Expand community outreach and volunteerism to raise awareness and participation related to habitat and natural resources in Glenview.

### ***Appropriation by Category***

The Natural Resources and The Glen 2011 budget is \$939,985.



### *Natural Resources and The Glen*

<i>Budgeted Expenditures</i>	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<i>Operating Expenditures</i>					
Personnel	87,685	109,674	109,674	106,074	104,865
Contractual	938,409	1,218,806	988,514	835,926	746,642
Commodities	81,532	122,179	122,179	42,710	55,879
Other Charges	-	-	230,317	-	-
Capital Outlay	200,410	8,750	8,750	19,750	8,750
<i>Total Operating Expenditures</i>	1,308,036	1,459,409	1,459,434	1,004,460	916,136
<i>Other Expenditures</i>					
Interfund Charges	228,204	366,308	366,283	292,507	23,849
Transfer Out	2,000	2,000	2,000	2,000	-
<i>Total Other Expenditures</i>	230,204	368,308	368,283	294,507	23,849
<b><i>Total Expenditures</i></b>	<b>\$ 1,538,240</b>	<b>\$ 1,827,717</b>	<b>\$ 1,827,717</b>	<b>\$ 1,298,967</b>	<b>\$ 939,985</b>
<i>Budgeted Expenditures by Fund</i>					
Glen Caretaker	1,538,240	1,827,717	1,827,717	1,298,967	939,985
<b><i>Total Expenditures by Fund</i></b>	<b>\$ 1,538,240</b>	<b>\$ 1,827,717</b>	<b>\$ 1,827,717</b>	<b>\$ 1,298,967</b>	<b>\$ 939,985</b>
<i>Personnel</i>					
		<u>Full Time Equivalent</u>			
<i>Full Time</i>					
Natural Resources Manager	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	1.00	1.00	1.00	1.00	1.00
<i>Part Time</i>					
Seasonal Workers	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 FTE's</i>	1.50	1.50	1.50	1.50	1.50

\* The Natural Resources and The Glen budget includes support for Lake Glenview, parking deck maintenance, The Glen management and a Natural Resource Manager.

## **Refuse and Recycling**

The Village of Glenview contracts with Groot Industries, Inc. for garbage pick-up and recycling services for single-family units that have individual collection.

### ***2010 Accomplishments***

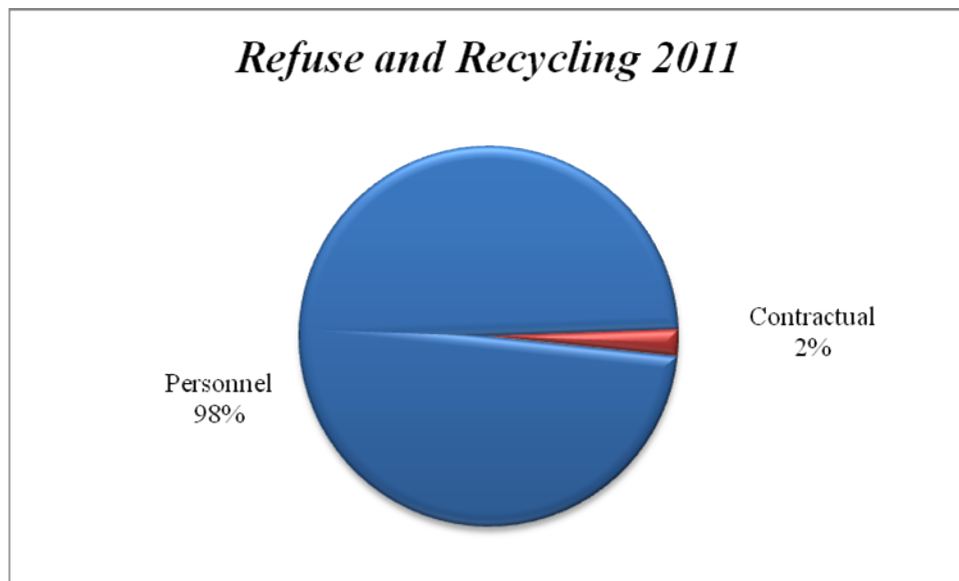
- Coordinated the implementation of a new franchise agreement for single family homes for refuse, including the purchase and delivery of refuse carts.
- Served as an electronic recycling drop off center in cooperation with SWANCC.

### ***2011 Initiatives***

Manage the implementation of curbside refuse/recycling services for multi-family buildings with three or more units, including the purchase and delivery of refuse carts.

### ***Appropriations by Category***

The 2011 Refuse and recycling budget is \$720,000. The primary expense for this program is the fee charged by the Solid Waste Agency of Northern Cook County (SWANCC). The fee is for the use of the SWANCC transfer station which is located in Glenview.



## Refuse and Recycling

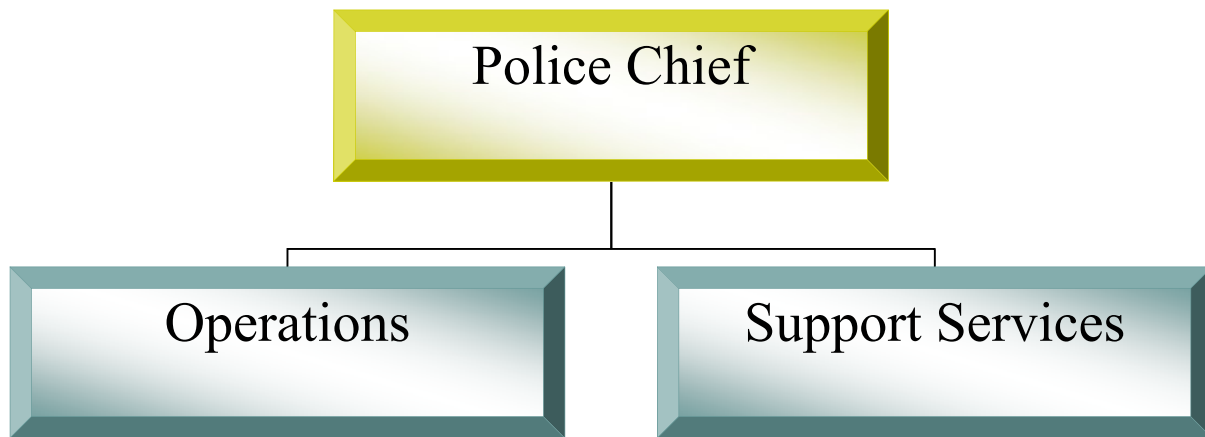
	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	679,075	706,027	709,527	690,488	704,000
Commodities	5,948	33,000	1,013,400	999,392	16,000
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>685,023</b>	<b>739,027</b>	<b>1,722,927</b>	<b>1,689,880</b>	<b>720,000</b>
<i>Other Expenditures</i>					
Transfer Out	150,000	-	-	-	-
<b>Total Other Expenditures</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 835,023</b>	<b>\$ 739,027</b>	<b>\$ 1,722,927</b>	<b>\$ 1,689,880</b>	<b>\$ 720,000</b>
<b>Budgeted Expenditures by Fund</b>					
Refuse and Recycling Fund	835,023	739,027	1,722,927	1,689,880	720,000
<b>Total Expenditures by Fund</b>	<b>\$ 835,023</b>	<b>\$ 739,027</b>	<b>\$ 1,722,927</b>	<b>\$ 1,689,880</b>	<b>\$ 720,000</b>
<b>Personnel</b>					
		<b><u>Full Time Equivalent</u></b>			
<i>Full Time</i>					
Refuse and Recycling	-	-	-	-	-
<b>Total Full Time</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Part Time</i>					
Refuse and Recycling	-	-	-	-	-
<b>Total Part Time</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total FTE's</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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# Police Department Summary

<i><b>Budgeted Expenditures</b></i>	<b>FY 2009</b>	<b>FY 2010</b>			<b>FY 2011</b>
	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<i>Operating Expenditures</i>					
Personnel	10,309,135	11,248,463	11,234,888	11,003,129	11,258,190
Contractual	166,018	220,081	220,081	152,976	159,440
Commodities	137,979	145,800	145,800	123,350	135,462
Other Charges	93,272	91,605	91,605	44,604	68,000
Capital Outlay	34,557	39,000	44,796	68,371	13,506
<i>Total Operating Expenditures</i>	10,740,961	11,744,949	11,737,170	11,392,429	11,634,598
<i>Other Expenditures</i>					
Interfund Charges	338,507	389,478	384,810	466,714	516,741
<i>Total Other Expenditures</i>	338,507	389,478	384,810	466,714	516,741
<b>Total Expenditures</b>	<b>\$ 11,079,469</b>	<b>\$ 12,134,427</b>	<b>\$ 12,121,980</b>	<b>\$ 11,859,143</b>	<b>\$ 12,151,339</b>
<i>Budgeted Expenditures by Fund</i>					
Corporate Fund	11,049,106	12,109,427	12,091,184	11,828,347	12,137,833
Police Special Fund	30,363	25,000	30,796	30,796	13,506
<b>Total Expenditures by Fund</b>	<b>\$ 11,079,469</b>	<b>\$ 12,134,427</b>	<b>\$ 12,121,980</b>	<b>\$ 11,859,143</b>	<b>\$ 12,151,339</b>
<i>Full Time Equivalents</i>					
<i>Full Time</i>					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police	2.00	2.00	2.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Commander	4.00	4.00	4.00	4.00	4.00
Sergeant	10.00	10.00	10.00	10.00	10.00
Police Officer	56.00	56.00	56.00	56.00	56.00
Support Services Supervisor	1.00	1.00	-	-	-
Public Safety Assistant	-	-	3.00	3.00	1.00
Safety Support	-	-	1.00	1.00	1.00
Project Manager	-	-	1.00	1.00	1.00
Property/Evidence Officer	1.00	1.00	1.00	1.00	1.00
Public Service Officer	6.00	7.00	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
<b>Total Full Time</b>	84.00	85.00	83.00	83.00	81.00
<i>Part Time</i>					
Public Safety Assistant	-	-	0.50	0.50	0.50
Crossing Guards	7.62	9.00	6.50	6.50	6.50
<b>Total Part Time</b>	7.62	9.00	7.00	7.00	7.00
<b>Total FTE's</b>	91.62	94.00	90.00	90.00	88.00





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

### ***2010 Accomplishments***

During 2010 Police Department staff:

- Established a new police officer eligibility list.
- Successfully renewed range lease agreement with Lockheed Martin.
- Established plan for employee development through continued job rotation.
- Secured range lease agreement with United Standard Industries.
- Completed transition to new digital in-car camera systems.
- Completed transition to new shoulder weapons for patrol officers.
- Implemented new mandated FOIA policies and procedures.

### ***2011 Initiatives***

During 2011 Police Department staff will:

- Implement NOVATIME software system.
- Continue a comprehensive review and update of all department policies and procedures.
- Implement the New World accident module allowing for immediate data transfer to State's data base.
- Manage traffic related issues to maintain high level of public safety and quality of life in the Village.
- Utilize directed patrol to target identified community problems.
- Reorganize the functional structure of the police department emphasizing front-line supervision and operational efficiencies.

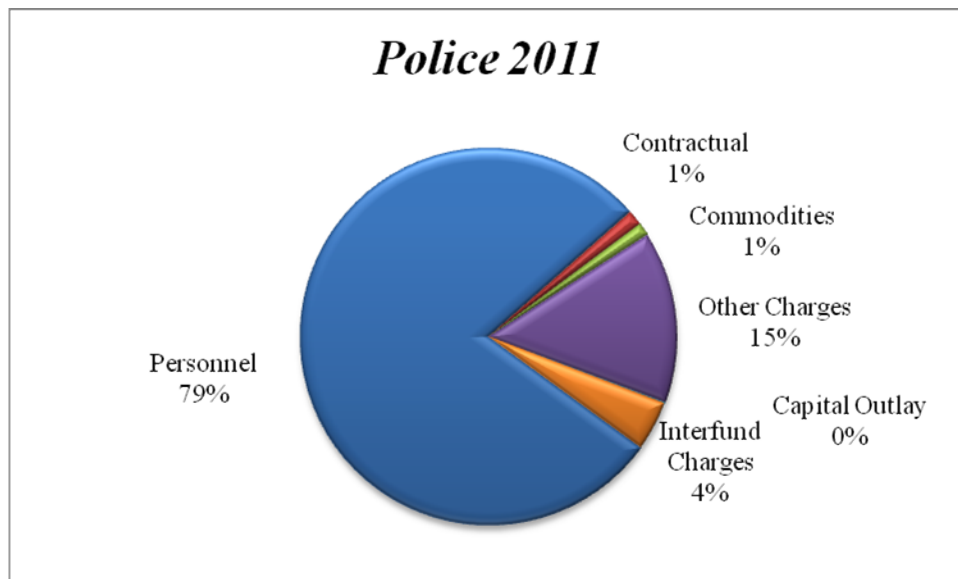
### Performance Measures

Performance Measure	2009 Actual	2010 Target	2010 Actual	2011 Target
Increase usage of traffic calming devices by 5% over 2010	20	25	26	28
Increase citizen/business contacts by 5% over 2010	2,163	2,200	2,319	2,435
Increase the number of residents that participated in child safety seat and/or Citizen Police Academy programs by 3%	60	60	282	290
Increase enforcement efforts at school zones, hazardous intersections and speeding "hot spots" by 3% over 2010	2,450	2,575	2,715	2,796
Percentage of missing person cases referred to Detective Bureau within 2 hours of receipt	NA	NA	1	90%
Conduct self initiated park patrols	NA	NA	168	200
Percentage of domestic violence victims supported/assisted within 24 hours of notification	90%	90%	92%	92%

### 2011 Appropriations by Category

The 2011 Police budget is \$12,151,339, of which \$11,258,190 is personnel. Pension payments are included in personnel and are estimated to be \$1,720,924 in 2011. The Interfund Charges increased from 2010 projections of \$466,714 to a 2011 budget of \$516,741 due to a methodology change which charges departments as a percentage of claim history and budgeting workers compensation claims per the actuarial study.

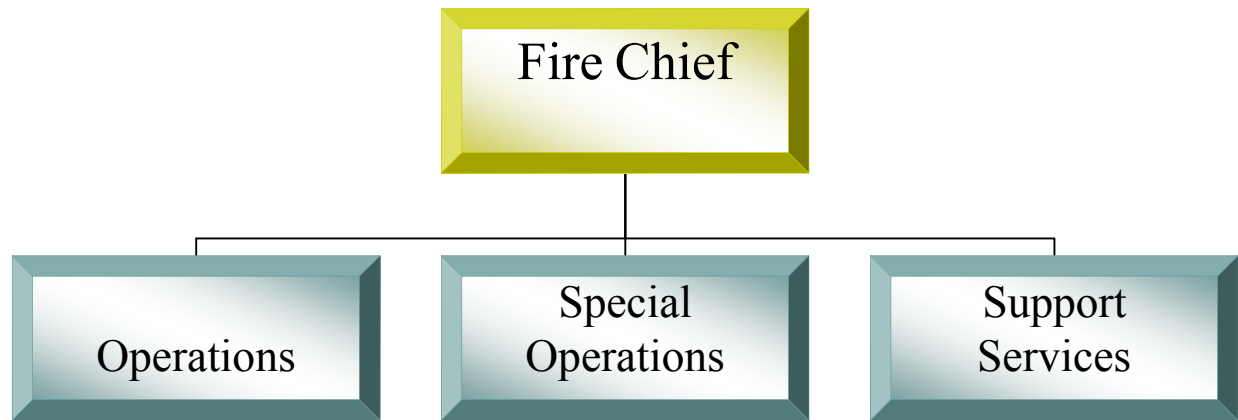
Through the 2011 Budget process, two Public Safety Assistant positions were eliminated; one Public Service Officer was moved to Development; .50 Public Safety Assistant was moved to the Resolution Center; one Public Services Officer position was eliminated through attrition; the Support Services Supervisor position was eliminated and the Safety Support Services Supervisor position was created.



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## *Fire Department Summary*

<i>Budgeted Expenditures</i>	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<i>Operating Expenditures</i>					
Personnel	11,745,337	12,326,829	12,344,740	12,492,341	12,586,539
Contractual	131,053	178,240	211,740	174,359	180,757
Commodities	213,135	240,336	230,336	270,336	212,056
Other Charges	38,879	69,130	69,130	68,630	59,505
Capital Outlay	12	-	-	-	-
<i>Total Operating Expenditures</i>	12,128,416	12,814,535	12,855,946	13,005,666	13,038,857
<i>Other Expenditures</i>					
Interfund Charges	542,934	550,411	542,067	661,067	720,179
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	542,934	550,411	542,067	661,067	720,179
<b><i>Total Expenditures</i></b>	<b>\$ 12,671,349</b>	<b>\$ 13,364,946</b>	<b>\$ 13,398,013</b>	<b>\$ 13,666,733</b>	<b>\$ 13,759,036</b>
<i>Budgeted Expenditures by Fund</i>					
Corporate Fund	12,636,280	13,324,946	13,323,013	13,591,733	13,699,036
Foreign Fire Fund	35,069	40,000	75,000	75,000	60,000
<b><i>Total Expenditures by Fund</i></b>	<b>\$ 12,671,349</b>	<b>\$ 13,364,946</b>	<b>\$ 13,398,013</b>	<b>\$ 13,666,733</b>	<b>\$ 13,759,036</b>
<i>Full Time Equivalent's</i>					
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
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Fire Battalion Chief	2.00	3.00	4.00	4.00	4.00
Fire Captain	1.00	-	3.00	3.00	3.00
Fire Lieutenant	14.00	16.00	12.00	12.00	12.00
Firefighter Paramedic	61.00	60.00	59.00	59.00	59.00
Firefighter	2.00	3.00	4.00	4.00	1.00
<b><i>Total FTE's</i></b>	<b>84.00</b>	<b>86.00</b>	<b>86.00</b>	<b>86.00</b>	<b>83.00</b>



The Glenview Fire Department is a progressive agency dedicated to professionalism and efficient operations. The Department's 81 professional firefighters and a support staff of 1 full time equivalent provide a full range of emergency and educational services. Because the Village of Golf and areas of unincorporated Cook County contract with Glenview for the provision of fire services, the Department serves a population of more than 65,000 over a 21.5 square mile area and responds to over 6,900 calls for emergency service each year.

### ***2010 Accomplishments***

During 2010 the Fire Department:

- Completed a comprehensive testing process and promoted two Lieutenants to the rank of Battalion Chief.
- Completed a comprehensive testing process and promoted two Lieutenants to the rank of Captain.
- Promoted three firefighters to the rank of Lieutenant to fill the vacancies of two Lieutenant promotions and one Lieutenant retirement.
- Evaluated current Battalion Chief Job descriptions and update to include functional assignments.
- Created new job descriptions for the rank of Captain to incorporate all of the roles and responsibilities of the position.
- Working with the Human Resources Department, successfully implemented a firefighter entrance recruitment exam and established an eligibility list.
- Implemented a Labor Management Committee to foster a positive working relationship with Local 4186.
- Purchased and placed in service a new Ford Expedition incident command vehicle for Station 6.
- The Public Education Division presented fire safety education classes throughout the community, at schools, and many other civic events, including the Glenview Chamber of Commerce Street Festival and neighborhood block parties.
- Staff and fire companies facilitated and supervised Independence Day pyrotechnic displays at numerous venues.
- Responded to 6902 fire and medical incidents, resulting in 16,271 apparatus responses.

**2011 Initiatives**

During 2011 the Fire Department will:

- Place in service two (2) Pierce fire engines at Stations 6 & 7, during the month of March.
- Order and place into service a replacement ambulance at Station 6.
- Promote a Lieutenant to fill a Captain vacancy created by a retirement.
- Promote two firefighters to Lieutenant to fill vacancies from a Captains promotion and a Lieutenant retirement.
- Implement an electronic ambulance patient care reporting system for field use by our paramedics.
- Evaluate the current ambulance transportation billing and collection policy to determine any potential increase of revenues from the service.
- Complete radio frequency narrow banding of fire department radios and dispatch base stations as required by FCC compliance mandate (January 1, 2013).
- Complete an upgrade to apparatus mobile data computers that will improve operability and vehicle operator visibility.
- Successfully negotiate a labor contract with the Glenview Professional Firefighters Union, Local 4186.
- Recruit additional personnel to participate in core functions of the department as part of succession planning.
- Provide critical Village personnel with the opportunity to review their department specific emergency operations in the Village Emergency Operations Center.
- Continue to work with Facilities and TRIA to develop a scope of work document for remodeling portions of Station 8.

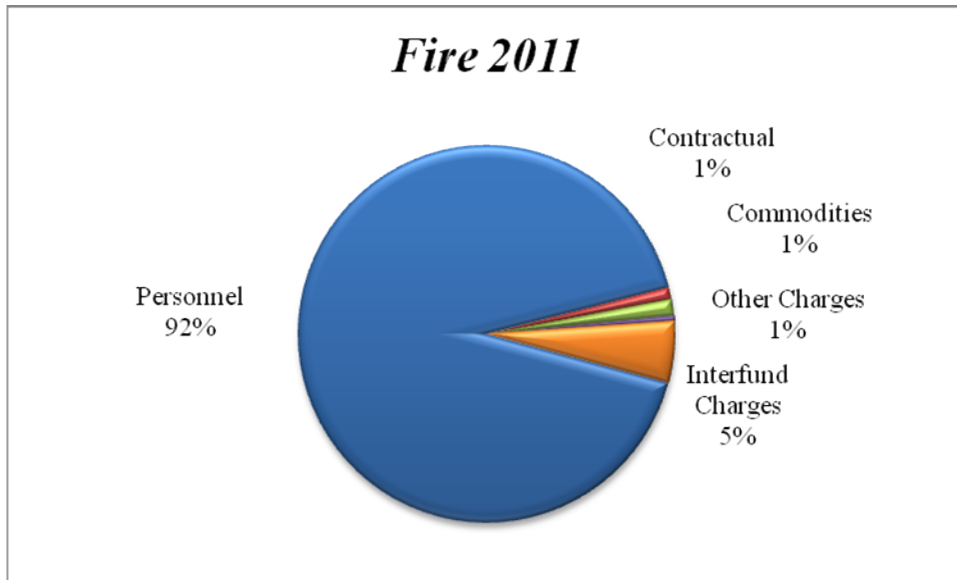
**Performance Measures**

<b>Performance Measures</b>	<b>2009 Actual</b>	<b>2010 Target</b>	<b>2010 Actual</b>	<b>2011 Target</b>
10% of Fire Department policies are reviewed	N/A	10%	45%	10%
10% of Fire Department standard operating procedures are reviewed	N/A	10%	25%	10%
10% of Police and Fire Commission Rules and Regulations	N/A	10%	0%	10%
Percentage of K-8 classrooms and senior facilities visited to present a specific message	N/A	100%	100%	100%
Operational readiness of Emergency Operations Center	N/A	1 hour	1 Hour	1 Hour
EMS Baseline Turnout Time (the time interval between dispatch notification and vehicle(s) enroute) of 90 seconds	N/A	90%	88.44%	90%
Fire Baseline Turnout Time (the time interval between dispatch notification and vehicle(s) enroute) of 90 seconds	N/A	90%	96.53%	90%
Fire & EMS Baseline Travel Time (the time interval from enroute until on scene, based on urban population) of 5 minutes 12 seconds	N/A	90%	94.83%	90%
Total Baseline Response Time: EMS (Call creation to arrive, first unit on scene) Code 1, Code 1 Extrication, of 8 minutes 12 seconds	N/A	90%	98.56%	90%
Total Baseline Response Time: Fire (Call creation to arrive, first unit on scene) Code 3, 3A, 4, of 8 minutes 12 seconds	N/A	90%	97.27%	90%

### ***2011 Appropriations by Category***

The 2011 Fire budget is \$13,699,036, of which \$12,586,539 is personnel. Pension payments are included in personnel and are estimated to be \$2,766,952 in 2011. The interfund charges increased from 2010 projections of \$661,067 to a 2011 budget of \$720,179 due to a methodology change which charges departments as a percentage of claim history and budgeting workers compensation claims per the actuarial study.

Three firefighter positions were eliminated in the 2011 budget process through attrition.

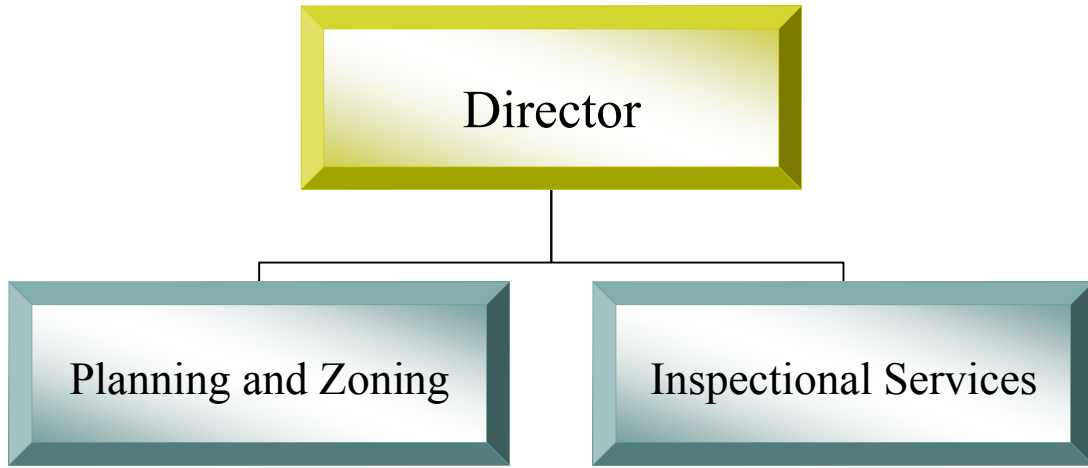


# *Development Department Summary*

## *Director's Office, Planning and Zoning and Inspectional Services*

<i><b>Budgeted Expenditures</b></i>	<b>FY 2009</b>	<b>FY 2010</b>			<b>FY 2011</b>
	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<i>Operating Expenditures</i>					
Personnel	2,435,589	2,377,945	2,268,945	2,223,176	2,464,108
Contractual	201,308	309,306	226,749	264,131	245,653
Commodities	7,297	17,280	17,280	6,100	7,675
Other Charges	37,402	60,405	60,405	57,120	57,195
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	2,681,596	2,764,936	2,573,378	2,550,527	2,774,631
<i>Other Expenditures</i>					
Interfund Charges	52,645	40,106	39,713	39,713	51,769
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	52,645	40,106	39,713	39,713	51,769
<b><i>Total Expenditures</i></b>	<b>\$ 2,734,241</b>	<b>\$ 2,805,042</b>	<b>\$ 2,613,091</b>	<b>\$ 2,590,240</b>	<b>\$ 2,826,400</b>
<i>Budgeted Expenditures by Fund</i>					
Corporate Fund	2,734,241	2,805,042	2,613,091	2,590,240	2,826,400
<b><i>Total Expenditures by Fund</i></b>	<b>\$ 2,734,241</b>	<b>\$ 2,805,042</b>	<b>\$ 2,613,091</b>	<b>\$ 2,590,240</b>	<b>\$ 2,826,400</b>
<i>Personnel by Division</i>					
		<u><i>Full Time Equivalents</i></u>			
Administration	4.00	4.00	5.00	5.00	5.00
Inspectional Services	11.75	11.75	11.00	11.00	11.00
Planning & Zoning	5.50	5.50	6.50	6.50	6.50
<b><i>Total FTE's</i></b>	21.25	21.25	22.50	22.50	22.50





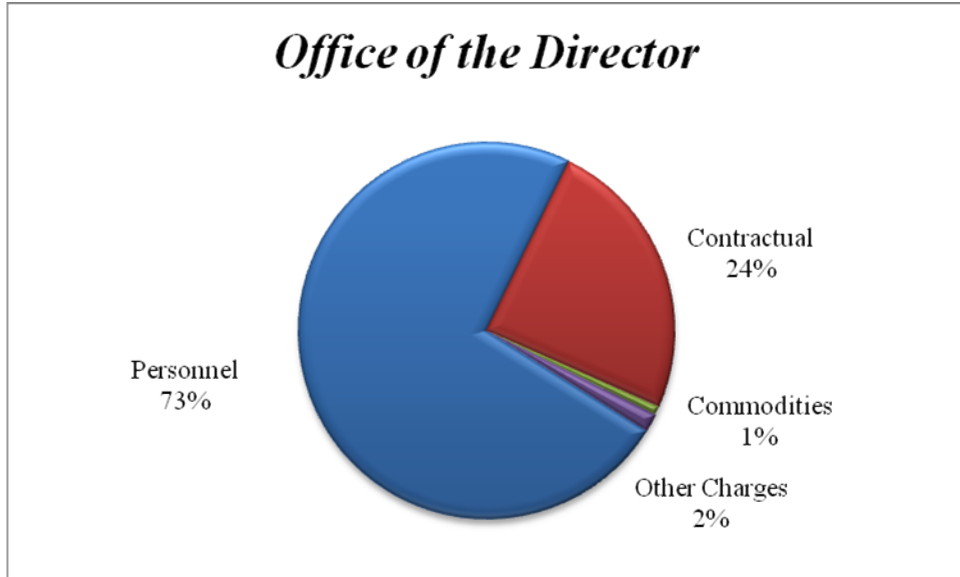
The Development Department is dedicated to enhancing the quality of life, environment, and property values of the Glenview community through education and enforcement delivered with resourceful, responsive and reliable customer service. The Development Department is comprised of the Inspectional Services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

***Department Wide Performance Measures***

<b>Performance Measure</b>	<b>2009 Actual</b>	<b>2010 Target</b>	<b>2010 Actual</b>	<b>2011 Target</b>
Re-reviews will be reduced by 10% based on implementation of improvements.	N/A	N/A	N/A	10%
30% of staff exceed the minimum certification/licensing requirement of their specialty	30%	30%	30%	30%
30% of staff shall be cross trained in at least one additional discipline.	30%	30%	30%	30%
Review and update 25% of Department application forms and informational packets.	N/A	25%	35%	25%
Receive a 85% acceptability rating on customer service surveys.	N/A	N/A	N/A	85%

### 2011 Appropriations by Category

The Director's Office 2011 budget is \$800,220, of which \$586,642 is personnel. Contractual services include the consolidated services contract provided by Baxter and Woodman. Services provided under the contract include building inspection, plan review, private construction inspections and court ordered clean up. An Administrative Assistant was moved from Police to the Development Director's Office.



<b>Office of the Director</b>					
	FY 2009	FY 2010		FY 2011	
	Actual	Original	Revised	Projected	Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	406,662	2,377,945	2,268,945	2,223,176	586,642
Contractual	24,350	309,306	226,749	264,131	195,378
Commodities	2,649	17,280	17,280	6,100	5,700
Other Charges	3,980	60,405	60,405	57,120	12,500
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>437,642</b>	<b>2,764,936</b>	<b>2,573,378</b>	<b>2,550,527</b>	<b>800,220</b>
<i>Other Expenditures</i>					
Interfund Charges	27,923	40,106	39,713	39,713	0
<b>Total Other Expenditures</b>	<b>27,923</b>	<b>40,106</b>	<b>39,713</b>	<b>39,713</b>	<b>0</b>
<b>Total Expenditures</b>	<b>\$ 465,565</b>	<b>\$ 2,805,042</b>	<b>\$ 2,613,091</b>	<b>\$ 2,590,240</b>	<b>\$ 800,220</b>
<b>Budgeted Expenditures by Fund</b>					
Corporate Fund	465,565	2,805,042	2,613,091	2,590,240	800,220
<b>Total Expenditures by Fund</b>	<b>\$ 465,565</b>	<b>\$ 2,805,042</b>	<b>\$ 2,613,091</b>	<b>\$ 2,590,240</b>	<b>\$ 800,220</b>
<b>Personnel</b>					
		<b><u>Full Time Equivalents</u></b>			
Director	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	3.00	3.00	3.00	3.00	3.00
Administrative Assistant	0.00	0.00	1.00	1.00	1.00
<b>Total FTE's</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

## Planning and Zoning

The Planning and Zoning Division assists with the review of proposed land uses and development projects in order to ensure compatibility with the Village's Comprehensive Plan. The division 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.

### **2010 Accomplishments**

During 2010 Planning and Zoning:

- Implementation of the short-term Waukegan Road Corridor improvements (bump-out, crosswalks, and median), the curb cut consolidations, and related offsite improvements
- Updated codes: 2008 NEC, 2009 IECC, fire code amendments, time limits, public infrastructure, and Appearance Code update (ground signs and lighting).
- Managed regulatory approval, plan review and inspection of major development projects including GlenStar/Astellas, Glenview Public Library, two McDonald's redevelopments, Glenbrook Hospital, and the Bennigan's conversion.
- 106 Park Drive was designated as a Historical Landmark.

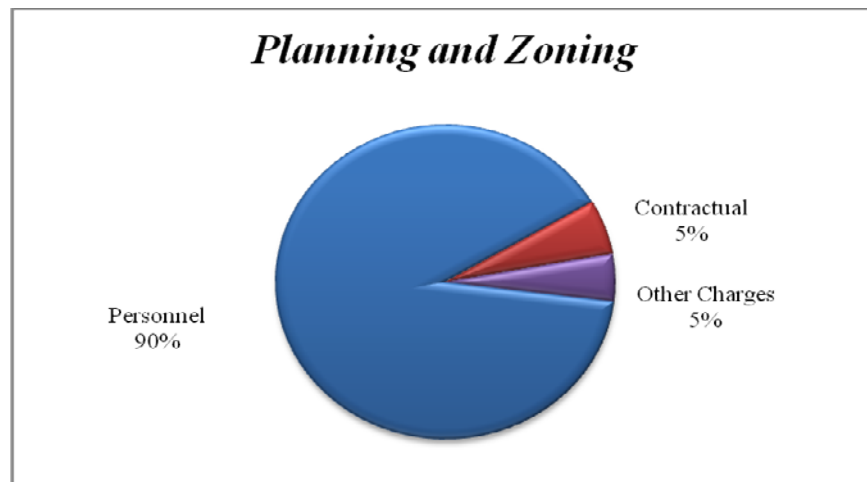
### **2011 Initiatives**

During 2011 Planning and Zoning will:

- Major code updates: Official Map, Parking & Loading, Unified Development Code, Planned Development, 2008 IDPH code and the 2011 NEC code.
- Provide support to the redevelopment efforts for projects in the Downtown, Milwaukee and Waukegan Corridors.

### **2011 Appropriations by Category**

The 2011 Planning budget is \$732,485, of which \$656,280 is personnel. The 2011 budget for various commissions is \$32,260. During the 2009 budget process the divisions were recorded as separate cost centers. During the 2010 budget process the divisions were collapsed into one cost center. In 2011, these costs centers were recorded as three divisions: Administration, Planning and Zoning, and Inspectional Services. The intent is to continue to report in this format.



<b>Planning &amp; Zoning</b>					
	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	547,319	-	-	-	656,280
Contractual	57,005	-	-	-	40,945
Commodities	87	-	-	-	-
Other Charges	27,133	-	-	-	35,260
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>631,544</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>732,485</b>
<i>Total Other Expenditures</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 631,544</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 732,485</b>
<b>Budgeted Expenditures by Fund</b>					
Corporate Fund	631,544	-	-	-	732,485
<b>Total Expenditures by Fund</b>	<b>\$ 631,544</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 732,485</b>
<b>Personnel</b>					
	<u><b>Full Time Equivalents</b></u>				
<i>Full Time</i>					
Senior Planner	1.00	1.00	1.00	1.00	1.00
Civil Engineer	1.00	1.00	1.00	1.00	1.00
Director of Planning	1.00	1.00	1.00	1.00	1.00
Village Planner	1.00	1.00	1.00	1.00	1.00
Senior Civil Engineer	-	-	1.00	1.00	1.00
Plan Review Division Engineer	1.00	1.00	-	-	-
<b>Full Time Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<i>Part Time</i>					
Intern	0.50	0.50	1.50	1.50	1.50
<b>Part Time Total</b>	<b>0.50</b>	<b>0.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>
<b>Total FTE's</b>	<b>5.50</b>	<b>5.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>

## **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 & complaints, and performs all health inspections.

### **2010 Accomplishments**

During 2010 Inspectional Services:

- Performed 96.3% of annual fire and 100% of health/sanitation inspections.
- Responded to 1175 property maintenance complaints, resolving 95.6%.
- Managed Baxter/Woodman and JAS inspection and plan review contracts.
- Re-launched the more accurate and easier to use Development Department webpage.
- Introduced an online payment option for 2011 business license renewals.
- Worked with Village Dispatch to have all Fire Alarms from our monitoring boards removed.

### **2011 Initiatives**

During 2011 Inspectional Services will:

- Initiate Administrative Adjudication program for building/property maintenance cases
- Complete 100% of annual recurring inspections, and reduce number of low scoring food service establishments.
- Increase outreach to customers to measure delivery of customer service, increase level of performance indicator reporting and upload to department web page.
- Develop ways to share inspection information with Glenview fire Operations.

## **Performance Measures**

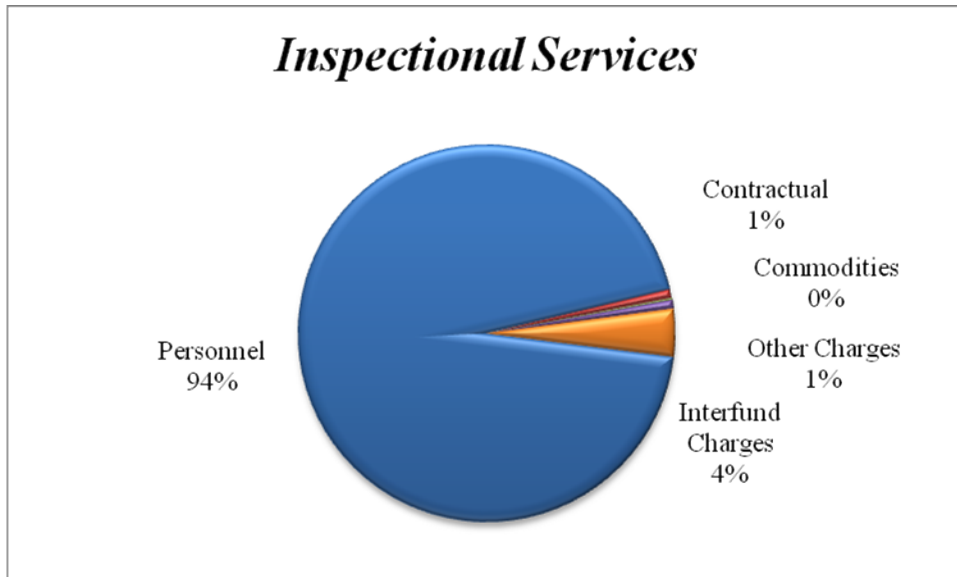
<b>Performance Measure</b>	<b>2009 Actual</b>	<b>2010 Target</b>	<b>2010 Actual</b>	<b>2011 Target</b>
Reduce the number of low scoring food service establishments by 10%	N/A	10%	N/A	10%
80% of all building plans receive an initial review within ten (10) working days	76%	80%	77%	80%
80% of small building permits receive an initial review within five (5) working days	N/A	N/A	N/A	80%
90% completion of scheduling and conducting fire acceptance tests within 48 hours	N/A	90%	100%	90%
95% of all annual fire inspections and required reinspections are completed	N/A	100%	95%	95%
80% of all complaints are responded to within 24 hours	N/A	N/A	95%	80%
100% of complaints are closed, in court or in the documented process of compliance within 3 months.	N/A	N/A	N/A	100%
90% of scheduled inspections and re-inspections will be conducted on/before the requested time.	N/A	N/A	N/A	90%
2% of Inspectional Services budget devoted to training: ISO requirement.	2%	2%	2%	2%

### ***2011 Appropriations by Category***

The Inspectional Services 2011 budget is \$1,293,695, of which \$1,221,186 is personnel. The interfund charges are charges for the repair and maintenance of the inspectional services fleet.

An Inspector position was eliminated through attrition and was later included in the consolidated contract with Baxter and Woodman.

During the 2010 budget process the divisions were collapsed into one cost center. In 2011, these costs centers were recorded as three divisions: Administration, Planning and Zoning, and Inspectional Services. The intent is to continue to report in this format.



<b><i>Inspectional Services</i></b>					
<b><i>Budgeted Expenditures</i></b>	<b>FY 2009</b>	<b>FY 2010</b>			<b>FY 2011</b>
	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<b><i>Operating Expenditures</i></b>					
Personnel	1,481,608	-	-	-	1,221,186
Contractual	119,952	-	-	-	9,330
Commodities	4,561	-	-	-	1,975
Other Charges	6,289	-	-	-	9,435
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>1,612,410</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,241,926</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	24,722	-	-	-	51,769
<b><i>Total Other Expenditures</i></b>	<b>24,722</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,769</b>
<b><i>Total Expenditures</i></b>	<b>\$ 1,637,132</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,293,695</b>
<b><i>Budgeted Expenditures by Fund</i></b>					
Corporate Fund	1,637,132	-	-	-	1,293,695
<b><i>Total Expenditures by Fund</i></b>	<b>\$ 1,637,132</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,293,695</b>
<b><i>Personnel</i></b>					
		<b><u>Full Time Equivalents</u></b>			
<b><i>Full Time</i></b>					
Inspector	4.00	4.00	4.00	4.00	4.00
Sanitarian	2.00	2.00	2.00	2.00	2.00
Plan Examiner Supervisor	1.00	1.00	-	-	-
Plan Review Manager	-	-	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
<b><i>Total Full Time</i></b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
<b><i>Part Time</i></b>					
Inspector	2.75	2.75	2.00	2.00	2.00
<b><i>Total Part Time</i></b>	<b>2.75</b>	<b>2.75</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b><i>Total FTE's</i></b>	<b>11.75</b>	<b>11.75</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>

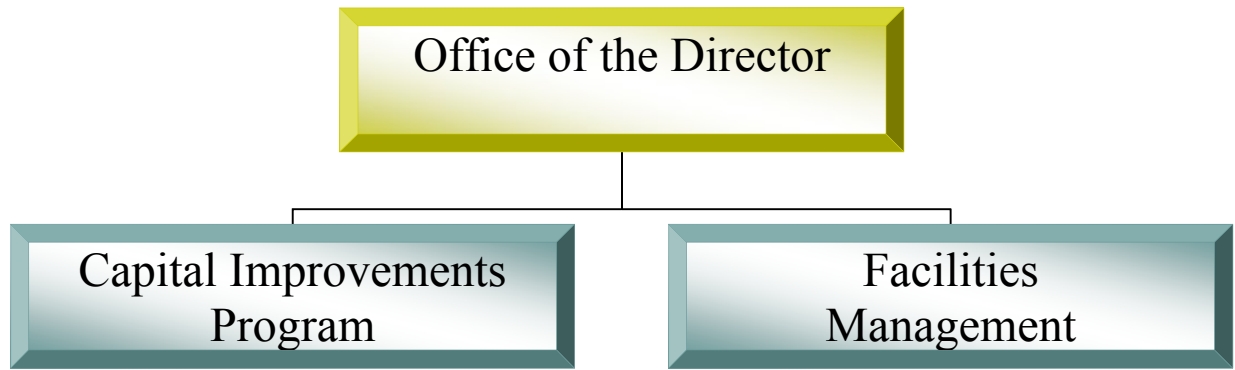


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# *Capital Projects Department Summary*

## *Director's Office, Capital Improvements and Facilities Management*

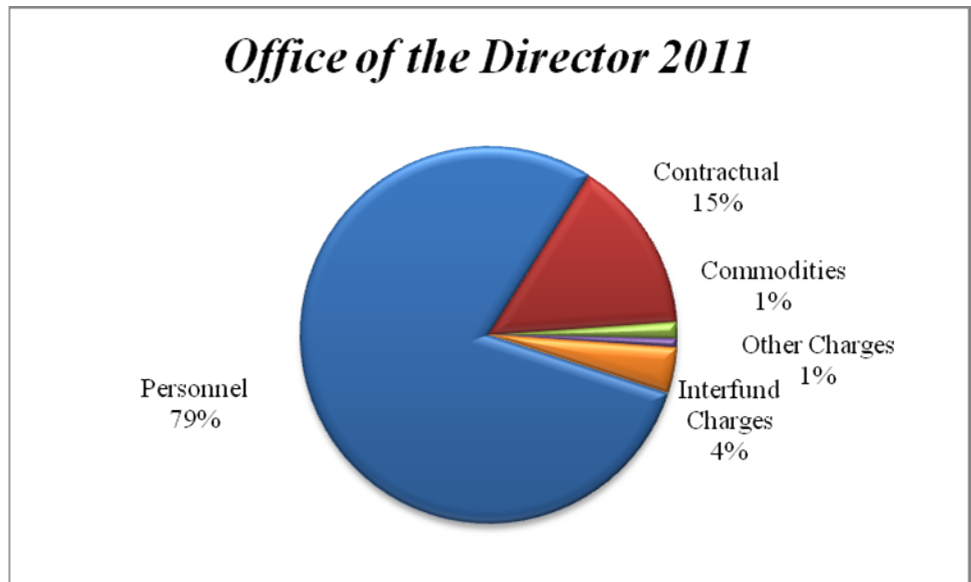
<i>Budgeted Expenditures</i>	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<i>Operating Expenditures</i>					
Personnel	1,880,350	1,711,760	1,743,243	1,714,226	1,673,728
Contractual	780,119	932,353	932,353	994,889	913,808
Commodities	697,622	1,139,329	1,139,329	862,217	834,365
Other Charges	59,686	14,100	139,239	13,539	38,157
Capital Outlay	2,394,677	2,138,000	2,138,000	981,000	1,698,000
<i>Total Operating Expenditures</i>	5,812,455	5,935,542	6,092,164	4,565,871	5,158,058
<i>Other Expenditures</i>					
Interfund Charges	154,380	117,603	117,112	117,112	59,906
Capital Projects	9,324,780	29,123,835	30,901,666	26,764,461	18,434,721
Special Service Areas	0	0	0	0	0
Transfer Out	17,362	2,000	2,000	2,000	882,000
Depreciation	1,676,798	0	0	0	0
<i>Total Other Expenditures</i>	11,173,321	29,243,438	31,020,778	26,883,573	19,376,627
<b><i>Total Expenditures</i></b>	<b>16,985,775</b>	<b>35,178,980</b>	<b>37,112,943</b>	<b>31,449,444</b>	<b>24,534,685</b>
<i>Budgeted Non Expensed Items</i>					
Debt	-	-	-	-	-
Capitalized Assets	(1,828,202)	(4,190,708)	(4,190,708)	(4,190,708)	(4,516,856)
<i>Total Non Expensed Items</i>	(1,828,202)	(4,190,708)	(4,190,708)	(4,190,708)	(4,516,856)
<b><i>Total Expenditures</i></b>	<b>\$ 16,985,775</b>	<b>\$ 30,988,273</b>	<b>\$ 32,922,235</b>	<b>\$ 27,258,736</b>	<b>\$ 20,017,829</b>
<i>Budgeted Expenditures by Fund</i>					
Corporate Fund	2,913,480	3,167,865	3,198,996	2,974,489	1,937,624
Motor Fuel Tax Fund	1,161,448	1,540,002	1,540,002	1,540,002	1,570,000
Glen Redevelopment	594,369	749,281	749,281	652,766	630,671
Glen Caretaker	-	-	-	-	53,022
Glenview Water Fund	1,369,318	1,226,034	1,226,034	972,034	810,993
Glenview Sanitary Sewer Fund	644,226	233,662	569,984	646,712	1,236,136
Wholesale Water Fund	67,910	-	-	-	15,000
Commuter Fund	45,419	-	-	-	102,033
North Maine Water and Sewer Fund	322,927	400,000	482,700	482,700	345,804
Capital Projects Fund	7,306,392	15,674,396	17,158,205	13,900,000	7,686,361
Glen Capital Projects Fund	152,403	5,859,034	5,859,034	5,109,034	3,050,185
Facility Repair and Replacement Fund	2,407,884	2,138,000	2,138,000	981,000	2,580,000
<b><i>Total Expenditures by Fund</i></b>	<b>\$ 16,985,775</b>	<b>\$ 30,988,272</b>	<b>\$ 32,922,234</b>	<b>\$ 27,258,735</b>	<b>\$ 20,017,828</b>
<i>Personnel by Division</i>					
		<i>Full Time Equivalents</i>			
Administration	9.00	9.00	8.00	8.00	6.41
Facilities Management	4.00	4.00	3.60	3.60	3.60
Capital Improvements	0.00	0.00	0.00	0.00	1.59
<b><i>Total FTE's</i></b>	<b>13.00</b>	<b>13.00</b>	<b>11.60</b>	<b>11.60</b>	<b>11.60</b>



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

***2011 Appropriations by Category***

The Office of the Director supports the administrative functions of the department. The total 2011 budget is \$1,320,673 and includes personnel being charged to the Corporate and Glen Redevelopment Funds, per the TIF Retirement Plan. However, during the 2011 budget process the Board of Trustees voted to maintain the personnel split of 60/40 (Glen/Corporate) for another year. The personnel section illustrates that the Corporate and Glen Redevelopment Funds do not support the full cost of the staff. Portions of these staff members are charged directly to the Capital Improvement Program within the enterprise funds.



## Office of the Director

<b>Budgeted Expenditures</b>	<b>FY 2009</b>	<b>FY 2010</b>			<b>FY 2011</b>
	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<i>Operating Expenditures</i>					
Personnel	1,543,331	1,331,987	1,357,724	1,310,756	1,042,702
Contractual	127,032	250,282	250,282	220,282	197,790
Commodities	7,627	18,850	18,850	18,850	18,315
Other Charges	6,854	10,900	11,039	11,039	10,400
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>1,684,843</b>	<b>1,612,019</b>	<b>1,637,895</b>	<b>1,560,927</b>	<b>1,269,207</b>
<i>Other Expenditures</i>					
Interfund Charges	146,961	109,294	108,803	108,803	51,466
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	2,000	2,000	2,000	2,000	-
<b>Total Other Expenditures</b>	<b>148,961</b>	<b>111,294</b>	<b>110,803</b>	<b>110,803</b>	<b>51,466</b>
<b>Total Expenditures</b>	<b>\$1,833,804</b>	<b>\$1,723,313</b>	<b>\$1,748,698</b>	<b>\$1,671,730</b>	<b>\$1,320,673</b>
<b>Budgeted Expenditures by Fund</b>					
Corporate Fund	1,239,435	974,033	999,417	1,018,965	690,002
Glen Redevelopment	594,369	749,281	749,281	652,766	630,671
<b>Total Expenditures by Fund</b>	<b>\$1,833,804</b>	<b>\$1,723,313</b>	<b>\$1,748,698</b>	<b>\$1,671,730</b>	<b>\$1,320,673</b>
<b>Personnel</b>					
<i>Full Time Equivalents</i>					
<i>Full Time</i>					
Director	1.00	1.00	1.00	1.00	0.85
Assistant Director	1.00	1.00	1.00	1.00	0.85
Administrative Coordinator	1.00	1.00	1.00	1.00	0.85
Design Engineer	1.00	1.00	1.00	1.00	0.72
Capital Project Division Manager	1.00	1.00	1.00	1.00	0.85
Design Division Engineer	1.00	1.00	1.00	1.00	0.72
Village Engineer	1.00	1.00	1.00	1.00	0.85
Project Manager	1.00	1.00	1.00	1.00	0.72
<b>Total FTE's</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>6.41</b>
<i>Part Time</i>					
Intern	1.00	1.00	0.00	0.00	0.00
<b>Part Time Total</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total FTE's</b>	<b>9.00</b>	<b>9.00</b>	<b>8.00</b>	<b>8.00</b>	<b>6.41</b>

## **Capital Improvements 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. The current value of this core infrastructure is approximately \$750,000,000. 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.

### ***2010 Accomplishments***

During 2010 the Capital Improvements Program:

- Bid all 2010 core projects by May 1, 2010.
- Facilitated a comprehensive analysis of community-wide flooding via the Storm Water Task Force process – the *Flood Risk Reduction Program* (storm water master plan) was approved by the Village Board in August 2010.
- Commenced implementation for the Flood Risk Reduction Program with the award of the Local “Quick-win” Storm Water Projects, Phase I of the East of Harms Sanitary Sewer System Improvement Project and various resident cost-sharing programs.
- Obtained \$1 million in state funding to complete Library-related infrastructure including the Glenview-Washington traffic signal and Glenview Road Resurfacing (Greenwood to Washington).
- Obtained two other state funding commitments including \$150,000 for local storm water detention and \$200,000 to support the East of Harms Sanitary Sewer System Improvement Project. Also, secured two Illinois Transportation Enhancement Program grants to interconnect a bike path and sidewalk with Northbrook facilities.
- Coordinated with the Metropolitan Water Reclamation District (MWRD) on their regional projects development – the draft plan includes two large regional detention projects upstream of Glenview that would provide great benefits to Village residents.
- Commenced construction on the Glenview/Greenwood intersection project.
- Completed the five-year Core and Glen CIP's.
- Continued to provide project-level web updates ensuring that residents had various outreach tools to track progress on their neighborhood projects.
- Completed the Phase I design for the Chestnut/Waukegan intersection.
- Completed the project management for the Village's consolidated contract with Baxter & Woodman.

### ***2011 Initiatives***

During 2011 the Capital Improvements Program will:

- Bid all 2011 core projects by May 1, 2011.
- Actively participate in Municipal Partnering efforts and review opportunities to jointly bid the Village's annual resurfacing and sewer lining projects, amongst others.
- Continue implementation of the *Flood Risk Reduction Program*.

- Upon completing additional research, brief the Village Board on the opportunities to implement a storm water utility fee to further support additional storm sewer maintenance and improvement projects.
- Continue coordination with the Metropolitan Water Reclamation District (MWRD) regarding the implementation of their recommended regional projects and the district-wide Watershed Management Ordinance.
- Complete Amtrak/Metra Intergovernmental Agreement to relocate Amtrak stop to The Glen of North Glenview station; construct new Amtrak warming shelter and modify office space for Amtrak operations.
- Continue participation in the Willow Road Study (CAG) to widen Willow Road from Waukegan to I-94.
- Complete construction on the Glenview/Greenwood intersection improvement project.
- Coordinate with IDOT on bidding the Centennial Trail shared-use path improvement connecting the facilities of The Glen with Glenbrook South High School.
- Commence Phase II design for the Chestnut/Waukegan intersection.
- Complete the IMS update of the Village’s roadway rating system; review opportunities to receive economies of scale as part of the Municipal Partnering efforts.
- Pursue additional legislative initiatives, as appropriate.
- Complete annual TIF reporting, annual TIF core jurisdiction meeting, funding of Make Whole Payments, and Pro Forma update.

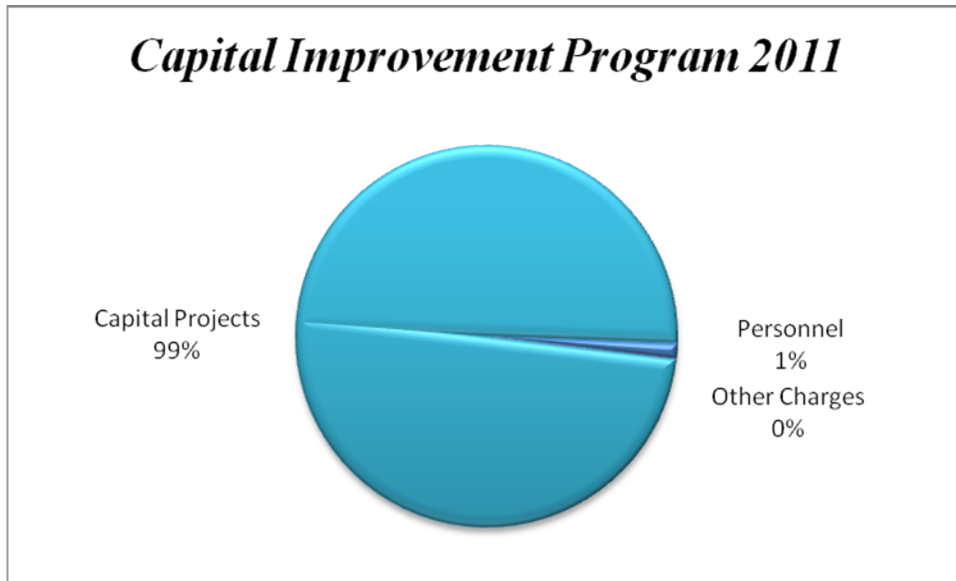
***Performance Measures***

<b>Performance Measures</b>	<b>2009 Actual</b>	<b>2010 Target</b>	<b>2010 Actual</b>	<b>2011 Target</b>
<u><i>Design</i></u>				
Percentage of attendance of impacted residents at design meetings	13%	20%	17%	20%
Resident satisfaction with usefulness of design meetings ( 5 point scale)	4.72	4.00	4.75	4.00
Resident satisfaction with quality and clarity of information in design meetings (5 point scale)	4.72	4.00	4.69	4.00
Resident satisfaction with staff’s helpfulness and willingness to answer questions (5 point scale)	5.00	4.00	4.75	4.00
Resident satisfaction with the meeting space for design meetings (5 point scale)	5.00	4.00	4.88	4.00
Resident satisfaction with the length of design meetings (5 point scale)	5.00	4.00	4.88	4.00
Overall average of residents satisfaction survey with conduct of design meetings (5 point scale)	4.89	4.00	4.79	4.00
<u><i>Construction</i></u>				
Resident satisfaction for the design of projects (5 point scale)	4.42	3.80	4.12	3.80
Resident satisfaction for the construction quality of projects (5 point scale)	4.10	3.80	4.20	3.80
Resident satisfaction for the construction timetable of projects (5 point scale)	4.36	3.80	3.48*	3.80
Resident satisfaction for the landscaping and restoration of projects (5 point scale)	4.30	3.80	3.67	3.80
Resident satisfaction for the tree preservation of projects (5 point scale)	4.32	3.80	4.01	3.80

<b>Performance Measures</b>	<b>2009 Actual</b>	<b>2010 Target</b>	<b>2010 Actual</b>	<b>2011 Target</b>
Resident satisfaction of Village staff performance and response (5 point scale)	4.26	3.80	4.19	3.80
Resident satisfaction of contractor performance (5 point scale)	4.02	3.80	3.85	3.80
Overall average resident satisfaction with Village construction projects (5 point scale)	4.24	4.00	3.97	4.00
Percentage of contract deadlines met	100%	90%	N/A*	90%
Percentage of contingency used in core CIP projects	14%	50%	15%	50%
Overall average contractor survey rating of project managers (5 point scale)	4.15	3.80	TBD	3.80

**2011 Appropriations by Category**

The Capital Improvements Program 2011 budget is \$15,756,010, of which \$18,434,721 is dedicated for infrastructure improvements. The 2011 CIP is less aggressive than previous years due to a decrease in the transfer from the Corporate Fund, intended to minimize the Corporate Fund deficit. This revenue had been budgeted at \$2,210,000 in 2010 and was amended several times to \$3,223,734, the 2011 transfer is only \$1,300,000. Due to cash flow shortage in the Glenview Water and Sewer, and North Maine Funds the transferred revenue was not budgeted in 2011.



### *Capital Improvements Program*

	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	222,021
Contractual	-	-	-	76,728	-
Commodities	-	-	-	-	-
Other Charges	51,428	-	125,000	-	24,557
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>51,428</b>	<b>-</b>	<b>125,000</b>	<b>76,728</b>	<b>246,578</b>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	9,324,780	29,123,835	30,901,666	26,764,461	18,434,721
Special Service Areas	-	-	-	-	-
Transfer Out	15,362	-	-	-	-
Depreciation	1,633,054	-	-	-	-
<b>Total Other Expenditures</b>	<b>10,973,196</b>	<b>29,123,835</b>	<b>30,901,666</b>	<b>26,764,461</b>	<b>18,434,721</b>
<b>Sub Total</b>	<b>11,024,624</b>	<b>29,123,835</b>	<b>31,026,666</b>	<b>26,841,189</b>	<b>18,681,299</b>
<b>Budgeted Non Expensed Items</b>					
Debt	-	-	-	-	-
Capitalized Assets	(1,828,202)	(4,190,708)	(4,190,708)	(4,190,708)	(4,516,856)
<b>Total Non Expensed Items</b>	<b>(1,828,202)</b>	<b>(4,190,708)</b>	<b>(4,190,708)</b>	<b>(4,190,708)</b>	<b>(4,516,856)</b>
<b>Total Expenditures</b>	<b>\$ 11,024,624</b>	<b>\$ 24,933,128</b>	<b>\$ 26,835,959</b>	<b>\$ 22,650,482</b>	<b>\$ 14,164,443</b>
<b>Budgeted Expenditures by Fund</b>					
Capital Projects Fund	7,306,392	15,674,396	17,158,205	13,900,000	7,686,361
Motor Fuel Tax Fund	1,161,448	1,540,002	1,540,002	1,540,002	1,570,000
Glenview Water Fund	1,369,318	1,226,034	1,226,034	972,034	431,724
Glenview Sanitary Sewer Fund	644,226	233,662	569,984	646,712	1,196,112
Wholesale Water Fund	67,910	-	-	-	-
North Maine Water and Sewer Fund	322,927	400,000	482,700	482,700	230,061
Glen Capital Projects Fund	152,403	5,859,034	5,859,034	5,109,034	3,050,185
<b>Total Expenditures by Fund</b>	<b>\$ 11,024,624</b>	<b>\$ 24,933,128</b>	<b>\$ 26,835,959</b>	<b>\$ 22,650,482</b>	<b>\$ 14,164,443</b>
<b>Personnel</b>					
<u>Full Time Equivalents</u>					
<i>Full Time</i>					
Director	0.00	0.00	0.00	0.00	0.15
Assistant Director	0.00	0.00	0.00	0.00	0.15
Administrative Coordinator	0.00	0.00	0.00	0.00	0.15
Design Engineer	0.00	0.00	0.00	0.00	0.28
Capital Project Division Manager	0.00	0.00	0.00	0.00	0.15
Design Division Engineer	0.00	0.00	0.00	0.00	0.28
Village Engineer	0.00	0.00	0.00	0.00	0.15
Project Manager	0.00	0.00	0.00	0.00	0.28
<b>Full Time Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.59</b>
<b>Total FTE's</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.59</b>



## **Facilities Management**

The Village currently owns and maintains 31 facilities Village-wide 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 improvements to ensure 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 maintenance plan to ensure that Village facilities are properly maintained.

### ***2010 Accomplishments***

During 2010 Facilities Management:

- Completed the five-year Facilities CIP.
- Completed the demolition of the Portage Run Pump Station.
- Completed the Facilities Strategic Plan.

### ***2011 Initiatives***

During 2011 Facilities Management will:

- Construct new salt dome as state funding is secured.
- Complete remodeling of Fire Station 8.
- Evaluate the MUNIS Work Order module for facilities.

### ***Performance Measures***

<b>Performance Measures</b>	<b>2009 Actual</b>	<b>2010 Target</b>	<b>2010 Actual</b>	<b>2011 Target</b>
Village-wide facilities satisfaction in cleanliness (5 point scale)	4.00	4.00	**	4.00
Village-wide facilities satisfaction in appearance/repair of facilities (5 point scale)	3.74	4.00	**	4.00
Village-wide satisfaction in responsiveness to facility work order requests (5 point scale)	3.81	4.00	**	4.00
Village-wide satisfaction with facility staff friendliness (5 point scale)	4.77	4.00	**	4.00
Village-wide satisfaction with customer services from Facility Division (5 point scale)	3.89	4.00	**	4.00
Overall average staff survey rating of Village-wide facilities in cleanliness, appearance/repair, responsiveness to work order requests and staff's customer service (5 point scale)	4.04	4.00	**	4.00

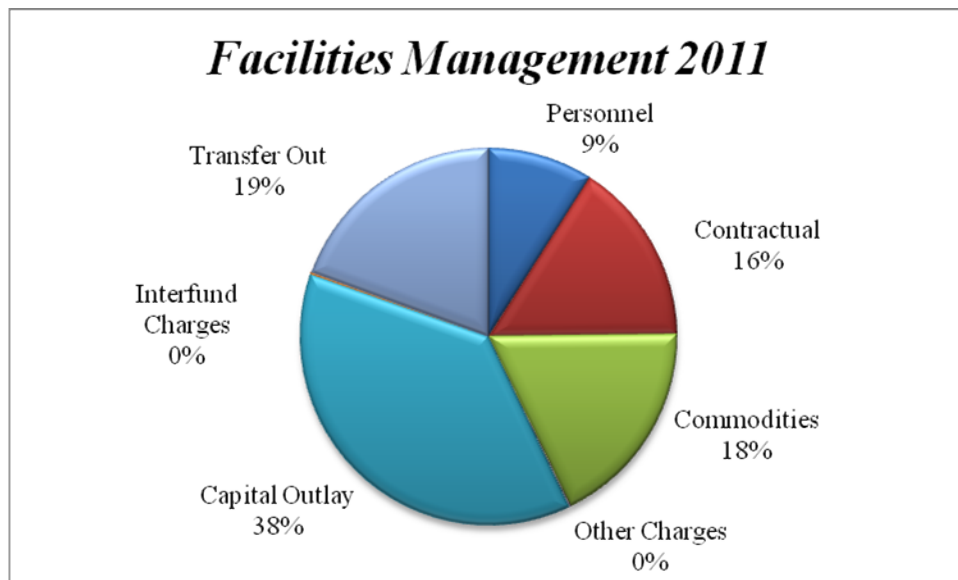
\* The Laborers strike affected some performance measures

\*\* Facilities Survey to be completed every 2 years (2011 next scheduled survey year)

### 2011 Appropriations by Category

The 2011 Budget adopts an improved methodology for charging funds appropriately for services rendered by the Facilities staff. With the implementation of purchase orders, contracts and commodities can be directly charged to the appropriate fund, eliminating the need for a manual charge back. The Facilities budget includes the Facility Repair and Replacement Fund (FRRF), which is used for capital repairs and replacement to public facilities. The 2011 budget includes a transfer from FRRF to the Water Fund in the amount of \$882,000. This transfer is intended to repay the Water Fund for overpayment when the fund was originally established. Currently there is no internal service charge for FRRF, even though it is classified as an Internal Service Fund.

FRRF was established as an internal service fund to account for capital improvements made to village facilities. Facility capital expenditures are considered to be significant and non-routine in regards to construction and on-going operating costs. Currently, there is no long term funding source or “charge for service” for FRRF, existing reserves support the fund. When an internal service charge for FRRF is established, capital improvements of Village facilities will have a significant impact on the operating budget. Anytime a new facility is being considered for construction the ongoing operating costs need to be considered.



<b>Facilities Management</b>					
<b>Budgeted Expenditures</b>	<b>FY 2009</b>	<b>FY 2010</b>			<b>FY 2011</b>
	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Projected</b>	<b>Budget</b>
<i>Operating Expenditures</i>					
Personnel	337,020	379,773	385,520	403,470	409,005
Contractual	653,087	682,071	682,071	697,879	716,018
Commodities	689,996	1,120,479	1,120,479	843,367	816,050
Other Charges	1,405	3,200	3,200	2,500	3,200
Capital Outlay	2,394,677	2,138,000	2,138,000	981,000	1,698,000
<b>Total Operating Expenditures</b>	<b>4,076,184</b>	<b>4,323,523</b>	<b>4,329,270</b>	<b>2,928,216</b>	<b>3,642,273</b>
<i>Other Expenditures</i>					
Interfund Charges	7,419	8,309	8,309	8,309	8,440
Transfer Out	-	-	-	-	882,000
Depreciation	43,744	-	-	-	-
<b>Total Other Expenditures</b>	<b>51,163</b>	<b>8,309</b>	<b>8,309</b>	<b>8,309</b>	<b>890,440</b>
<b>Total Expenditures</b>	<b>\$ 4,127,347</b>	<b>\$ 4,331,832</b>	<b>\$ 4,337,579</b>	<b>\$ 2,936,525</b>	<b>\$ 4,532,713</b>
<b>Budgeted Expenditures by Fund</b>					
Corporate Fund	1,674,045	2,193,832	2,199,579	1,955,525	1,247,622
Glen Caretaker Fund	-	-	-	-	53,022
Glenview Water Fund	-	-	-	-	379,270
Glenview Sanitary Sewer Fund	-	-	-	-	40,024
Wholesale Water Fund	-	-	-	-	15,000
Commuter Fund	45,419	-	-	-	102,033
North Maine Water and Sewer Fund	-	-	-	-	115,743
Facility Repair and Replacement Fund	2,407,884	2,138,000	2,138,000	981,000	2,580,000
<b>Total Expenditures by Fund</b>	<b>\$ 4,127,347</b>	<b>\$ 4,331,832</b>	<b>\$ 4,337,579</b>	<b>\$ 2,936,525</b>	<b>\$ 4,532,713</b>
<b>Personnel</b>					
		<b><u>Full Time Equivalents</u></b>			
<i>Full Time</i>					
Administrative Secretary	1.00	1.00	0.00	0.00	0.00
Facilities Assistant	1.00	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00	1.00	1.00
Lead Facilities Technician	1.00	1.00	1.00	1.00	1.00
<b>Total Full Time</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<i>Part Time</i>					
Administrative Secretary	0.00	0.00	0.60	0.60	0.60
<b>Total Part Time</b>	<b>0.00</b>	<b>0.00</b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>
<b>Total FTE's</b>	<b>4.00</b>	<b>4.00</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>

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*VILLAGE OF GLENVIEW*



*CAPITAL SPENDING*

## *Capital Improvements Program*

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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 2011-2015 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 2011-2015 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
<b>Corporate Fund</b>	Revenues from Local Taxes, Fees, Charges, Intergovernmental and Investment Income.
<b>Motor Fuel Tax Fund</b>	Intergovernmental revenues received from the State.
<b>Special Tax Allocation Fund</b>	Incremental Property Tax in the Village's Tax Increment Financing (TIF) District.
<b>Glen Capital Projects Fund</b>	Normally bond proceeds for capital construction projects in the TIF District.
<b>Permanent Fund</b>	Proceeds from the sale of property in the TIF District restricted for use outside the District.
<b>Water Fund</b>	Income received from users of the Village's Water Utility System.
<b>Wholesale Water Fund</b>	Return on Investment from the transportation of water to other providers through the Village System.
<b>North Maine Utility Fund</b>	Return on Investment from the operations of the North Maine Utility System.
<b>Sewer Fund</b>	Income received from users of the Village's Sanitary Sewer System.
<b>Facility Replacement Fund</b>	Funds set aside for the stabilization of costs for repair and replacement of facilities.
<b>Grants</b>	Non-village funds provided by the state or federal government for qualifying projects.
<b>Bonds</b>	Temporary borrowing of resources to fund current projects the principal of which is paid back over time.

***Impact on Operating Budget***

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

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

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.

In 2011, there is no direct transfer from the Corporate Fund for the funding of individual capital projects. From 2011 – 2015, the Village currently plans to directly transfer \$9,523,257 from the Corporate Fund for capital projects. In 2011 the Corporate Fund transfer to the Capital Projects Fund is \$1,300,000; however, the Corporate Fund is acting as a pass through from other Village funds to pay for capital projects.

There is also a minimal impact on the 2011 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.

***Impact of Non-routine Capital Expenditures on Operating Budget***

<b>Project Category</b>	<b>Impact on Operating Budget</b>
Core Infrastructure	There are no non-routine 2011 projects planned at this time. Therefore there is no foreseen impact on the operating budget.
Ancillary	
Water System	
Sanitary Sewer	
Storm Water	
North Maine Utilities	
The Glen	
Facilities	

*\* See project listing for more information on specific projects.*

***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 2011 if the project began in 2012 and was completed in 2015.

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 2011 with design of the roadway and then construction of the roadway in 2012, each function is separated and budgeted to the distinct budget year.

**CORE INFRASTRUCTURE**

**Design**

**\$937,745**

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**

**\$4,579,483**

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 5.24 miles resurfaced in 2011. The roadways include:

- Church Street (Glenview Road to Dewes Street)
- Arbor Lane (Glenview Road to Wilmette Avenue)
- Lizette Lane (Pfungsten Road to Brett Lane)
- Lizette Courts (3) (Lizette Lane to South End)
- Glenview Road East & Downtown (Chatham Road to East Village Limits)
- Brett Lane (Pfungsten Road to Lizette Lane)
- Linneman Street (Huber Lane to Prairie Lawn Road)
- Knollwood Lane MARS (CDS to Village Limits)
- Crabtree Lane MARS (Long Valley Road to Overlook Drive)
- MARS Asphalt
- MARS Concrete
- Concrete Road Diamond Grinding Pilot Project

**Road Reconstruction**

**\$3,944,881**

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 1.28 miles reconstructed in 2011. The roadways include:

- Rollwind Road (Locust Lane to Long Valley Road)
- Central Road (Harlem Avenue to Lehigh Avenue)
- George Court w/CDS (Harlem Avenue to Lehigh Avenue)
- Culver Lane w/CDS (Harlem Avenue to Lehigh Avenue)
- Lehigh Avenue (Central Road to Long Valley Road)
- Hunter Road (Glenview Road to Wilmette Avenue)
- Pine Street (Grove Street to Pine Street)

**ANCILLARY PROJECTS**

**Bicycle Paths – Centennial Trail along W. Lake Avenue \$200,000**

Construction of the Centennial Trail section from Pickwick Avenue to Pfingsten Road along the south side of West Lake Avenue will provide access to Glenbrook South High School. An Illinois Transportation Enhancement Program (ITEP) grant of \$440,000 has been received to reduce the net cost of this project to \$204,000.

**Crack Sealing \$75,000**

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.

**EECBG Waukegan Pedestrian Countdown Signals \$100,200**

**Inspectional Services for Construction \$340,975**

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 punchlists and all necessary related documentation. This budget solely covers the core CIP and inspection services for special projects are carried within those projects costs.

**Miscellaneous Restoration/Tree Trimming & Removal \$41,600**

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.

For 2010, two Section 319 grants have been applied for. Grant funding was awarded for construction of stream bank stabilization at the Downtown East Bank which has been eroding over the past few years. The East Bank project work involves regrading, stabilizing, and planting the streambank at West Fork Green with native species.

The second project, awaiting feedback on the applied for IEPA permit, involves a second phase of retrofitting turf-lined detention basins to a natural native lined planting scheme to promote pollution reduction, recharge groundwater and provide opportunities for public education. The basins are located near Vantage Lane, Keenan Lane, and Highland Lane.

For 2011, the Natural Resources Commission is working on a implementation plan supporting the approved Plan for Nature in Glenview which will be briefed to the Village Board upon completion.

<b>Reach 1 Payback</b>	<b>\$24,557</b>
<b>Willow Sidewalk Interconnect</b>	<b>\$200,600</b>

***WATER SYSTEM PROJECTS***

<b>Glenview Road West</b>	<b>\$568,000</b>
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<b>Water Design</b>	<b>\$45,000</b>
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This line item includes the design of water main-only project design within the five-year CIP.

<b>Water Main Breaks</b>	<b>\$50,000</b>
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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.

***SANITARY SEWER PROJECTS***

<b>Cost Sharing Program – Overhead Sanitary Conversion</b>	<b>\$300,000</b>
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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.

<b>East of Harms Quick Rehab</b>	<b>\$500,000</b>
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<b>East of Harms SSES</b>	<b>\$300,000</b>
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<b>East of Harms Storage</b>	<b>\$1,200,000</b>
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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.

<b>Sanitary Relining</b>	<b>\$167,271</b>
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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.

<b>Sanitary Sewer Television Inspections</b>	<b>\$100,000</b>
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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***

<b>Area Detention/MWRD Coordination</b>	<b>\$394,600</b>
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<b>Cost Sharing Program – Engineering Inspections</b>	<b>\$100,000</b>
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<b>DCEO Storm Water Project</b>	<b>\$150,000</b>
<b>Dewes, Henly, Harlem – Pre-Disaster Mitigation Grant</b>	<b>\$350,000</b>
<b>In-line Detention Strategy</b>	<b>\$150,000</b>
<b>Meadow Lane Trunk Sewer</b>	<b>\$120,000</b>

**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** **\$75,000**

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 Relining** **\$75,000**

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.

**Waukegan Road Urban Rain Garden** **\$30,000**

***NORTH MAINE UTILITIES***

**Infrastructure Projects** **230,061**

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

***THE GLEN***

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

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

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

The Village has received several volumes of as-built engineering documents for both public and private developments in the Glen. This information must be integrated into the Village road and

utility maps. The integration began in 2006, but the majority of the work will be completed between 2008 and 2012 as all subdivisions and improvements are accepted by the Village.

**Development Department Fees \$205,185**

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.

**Amtrak Stop – Relocation/Warming Shelter \$500,000**

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

**Navy Housing Retention Pond Storm Water Connection \$2,000,000**

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

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

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

***FACILITIES MANAGEMENT***

**Village Hall \$86,000**

Install generator for complete Village Hall back-up power. Plumbing/piping replacement of hot and cold potable water lines (phased). Mammoth AC system and air handler are in need of replacement.

**Inspections Annex \$80,000**

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

**Public Works – Phase I \$218,000**

This facility is the administration area at the Public Works campus. An automated gate system will be added to enhance safety and security for the campus. A replacement exhaust system for Fleet Service garage will be installed in 2011. 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 \$20,000**

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

**Public Works – Phase III** **\$100,000**

This phase of the campus is the main garage that houses the department’s vehicles, equipment, materials, etc. Replacement of the epoxy quartz covering over the concrete floor is scheduled for 2011. A keyless door access system will be added to enhance safety and security for the campus. Replacement of carbon monoxide sensors is required on a five year cycle.

**Police Station** **\$40,000**

Replacement of carbon monoxide sensors is required on a five year cycle. Both sally port garage and evidence garage surfaces comprised of quartz epoxy flooring have an estimated life cycle which is expected to end in 2014. This facility has approximately 125,000 square feet of asphalt which will require replacement in failed areas.

**Fire Station 6** **\$69,000**

Due to the anticipated downtown development program, this building’s life expectancy has been reduced; therefore major projects have been minimized and only necessary maintenance projects will be performed.

**Fire Station 8** **\$285,000**

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

**Fire Station 13** **\$75,000**

Due to the newer age of this facility along with the preventative maintenance programs in place, projects are limited.

**Downtown Train Station** **\$10,000**

This station, built in the mid-1990’s, requires needed exterior element repairs. The exterior wood benches positioned throughout the pedestrian platforms will eventually need to be replaced due to weathering.

**North Glen Train Station Warming House** **\$6,000**

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

**Rugen Sr. Pump Station** **\$20,000**

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

**Laramie Pump Station** **\$3,000**

The roof shingles are showing signs of splitting and failure. Replacement is recommended for 2012.



**Executive Pump Station** **\$374,000**

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

**Heatherfield Lift Station** **\$7,000**

Cedar shake roof is splitting and scheduled for replacement in 2011.

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

This facility will be built in 2011 at Community Park West. The new salt dome will be similar to this salt dome. The capacity of this dome is 3,000 tons. A \$275,000 state grant has been received for this facility.

**Quarters West Building** **\$5,000**

This is a vacant house original to the GNAS formerly being used for temporary housing. General maintenance projects only proposed.

<b>CORE INFRASTRUCTURE</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>TOTAL</b>
<b>Design</b>						
Roadway Design (Pavement Testing, IMS, Surveying)	104,720	-	-	-	-	104,720
SWUF Implementation Plan	100,000	-	-	-	-	100,000
Road Design Phase I-III (B&W)	177,900	-	-	-	-	177,900
Form-based Code Design(B&W)	50,000	-	-	-	-	50,000
Bridge and Retaining Wall Inspection and Assessment	12,180	-	-	-	-	12,180
Natural Resource Project Design	25,000	-	-	-	-	25,000
Chestnut/Waukegan Phase II Design(B&W)	125,945	-	-	-	-	125,945
Chestnut/Waukegan ROW	159,000	-	-	-	-	159,000
Karen/Covert Design & SSA Admin(B&W)	13,000	-	-	-	-	13,000
IMS Update	135,000	-	-	-	-	135,000
Techny Trail Segment IV - Phase I Design(B&W)	35,000	-	-	-	-	35,000
<b>Design Subtotal</b>	<b>937,745</b>	<b>710,600</b>	<b>334,700</b>	<b>325,300</b>	<b>324,500</b>	<b>\$ 2,632,845</b>
<b>Road Resurfacing</b>						
Church (utilities are w/ DT Plan)	37,970	-	-	-	-	37,970
Arbor Ln	688,417	-	-	-	-	688,417
Lizette Lane	546,788	-	-	-	-	546,788
Lizette courts (3)	270,724	-	-	-	-	270,724
Glenview Road East & Downtown	1,530,000	-	-	-	-	1,530,000
Brett Lane	380,444	-	-	-	-	380,444
Potter Road	503,465	-	-	-	-	503,465
Linnemann Street	178,500	-	-	-	-	178,500
Knollwood MARS	42,826	-	-	-	-	42,826
Crabtree MARS	39,270	-	-	-	-	39,270
MARS Asphalt	155,040	-	-	-	-	155,040
MARS Concrete Supplemental to PW	204,000	-	-	-	-	204,000
Concrete Road Diamond Grinding Pilot Project-Spec Preparation	2,040	-	-	-	-	2,040
<b>Road Resurfacing Subtotal</b>	<b>4,579,483</b>	<b>1,865,045</b>	<b>1,632,709</b>	<b>2,040,936</b>	<b>1,913,894</b>	<b>\$ 12,032,067</b>
<b>Road Reconstruction</b>						
Rollwind Road	602,355	-	-	-	-	602,355
Central Road	194,996	-	-	-	-	194,996
George Court w/CDS,	480,065	-	-	-	-	480,065
Culver Lane w/CDS	479,732	-	-	-	-	479,732
Lehigh	539,994	-	-	-	-	539,994
Hunter Road	1,012,627	-	-	-	-	1,012,627
Pine Street	635,112	-	-	-	-	635,112
<b>Road Reconstruction Subtotal</b>	<b>3,944,881</b>	<b>2,294,940</b>	<b>756,531</b>	<b>2,941,700</b>	<b>4,891,427</b>	<b>\$ 14,829,479</b>
<b>Ancillary Projects</b>						
Bicycle Paths - Centennial Trail along WL Ave; Pflingsten to The Glen Ph III Co	200,000	-	-	-	-	200,000
Chestnut/Waukegan Fourth Leg	-	-	400,000	-	-	400,000
Chestnut/Waukegan Ph III Constr.	-	-	3,009,558	-	-	3,009,558
Crack Sealing (managed by PW & Baxter)	75,000	78,000	81,000	84,000	87,000	405,000
EECBG Waukegan Ped Countdown Signals	100,200	-	-	-	-	100,200
Greenwood/West Lake Intersection Ph III Constr.	-	-	-	864,000	-	864,000
Inspectional Services - Chestnut/Waukegan(B&W)	-	-	146,900	-	-	146,900
Inspectional Services - Greenwood/W. Lake(B&W)	-	-	-	100,800	-	100,800
Inspectional Services(B&W)	340,975	166,399	95,570	199,305	272,213	1,074,462
Lake Ave/Milwaukee Ave (Contribution to IDOT project)	-	-	-	805,888	-	805,888
Miscellaneous Restoration / Tree Trimming & Removal	41,600	43,200	44,800	46,400	48,000	224,000
Natural Resource Project Construction	44,000	44,000	44,000	44,000	44,000	220,000
Reach 1 payback	24,557	24,557	24,557	24,557	24,557	122,785
Techny Trail Segment IV - Construction	-	-	570,000	-	-	570,000
Willow Sidewalk Interconnect	200,600	-	-	-	-	200,600
<b>Ancillary Projects Subtotal</b>	<b>1,026,932</b>	<b>356,156</b>	<b>4,416,384</b>	<b>2,168,950</b>	<b>475,770</b>	<b>\$ 8,444,192</b>
<b>Water System Projects</b>						
Downtown Watermain Upgrade	-	-	-	666,200	-	666,200
Glenview Road West	568,000	-	-	-	-	568,000
High Priority WM Lining	-	308,200	333,800	-	-	642,000
Misc. Projects (relining)	-	-	-	-	500,000	500,000
Water Design	45,000	75,000	100,000	120,000	120,000	460,000
Water Master Plan	-	-	-	300,000	-	300,000
Watermain Breaks	50,000	50,000	50,000	50,000	50,000	250,000
Waukegan Tank Rehab	-	650,000	-	-	-	650,000
<b>Water System Projects Subtotal</b>	<b>663,000</b>	<b>1,083,200</b>	<b>483,800</b>	<b>1,136,200</b>	<b>670,000</b>	<b>4,036,200</b>
<b>Sanitary Sewer Projects</b>						
Cost Sharing Program - Overhead Sanitary Conversion	300,000	175,000	-	-	-	475,000
East of Harms Quick Rehab	500,000	-	-	-	-	500,000
East of Harms SSES(B&W)	300,000	-	-	-	-	300,000
East of Harms Storage	1,200,000	-	-	-	-	1,200,000
Sanitary Sewer Relining	167,271	579,200	834,184	200,110	205,886	1,986,651
Sanitary Sewer TV Inspections (review & report)	100,000	100,000	100,000	100,000	100,000	500,000
<b>Sanitary Sewer Projects Subtotal</b>	<b>2,567,271</b>	<b>854,200</b>	<b>934,184</b>	<b>300,110</b>	<b>305,886</b>	<b>4,961,651</b>

<b>Stormwater Projects</b>						
Area Detention/MWRD Coordination	394,600	-	-	-	-	394,600
Cost Sharing Program - Engineering Inspections	100,000	30,000	-	-	-	130,000
DCEO Stormwater Project - TBD	150,000	-	-	-	-	150,000
Dewes Henley Harlem - Pre-Disaster Mitigation Grant	350,000	-	-	-	-	350,000
In Line Detention Strategy	150,000	-	-	-	-	150,000
Meadow Lane Trunk Sewer	120,000	-	-	-	-	120,000
Rain Garden Program	15,000	15,000	15,000	15,000	15,000	75,000
Storm Service - Karen/Covert SSA	-	130,000	-	-	-	130,000
Storm Sewer TV Inspections (review & report)	75,000	75,000	75,000	75,000	75,000	375,000
Storm Water Relining (non street specific)	75,000	194,801	40,166	138,005	123,415	571,387
Waukegan Road Urban Rain Garden	30,000	-	-	-	-	30,000
<b>Stormwater Projects Subtotal</b>	<b>1,459,600</b>	<b>444,801</b>	<b>130,166</b>	<b>228,005</b>	<b>213,415</b>	<b>2,475,987</b>
<b>TOTAL CORE INFRASTRUCTURE USES</b>	<b>15,178,912</b>	<b>7,608,942</b>	<b>8,688,474</b>	<b>9,141,201</b>	<b>8,794,892</b>	<b>\$ 49,412,422</b>

<b>NORTH MAINE UTILITIES</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>TOTAL</b>
Infrastructure Projects Based on the Master Plan	230,061	384,800	290,439	285,572	305,080	1,495,952
<b>TOTAL NORTH MAINE USES</b>	<b>230,061</b>	<b>384,800</b>	<b>290,439</b>	<b>285,572</b>	<b>305,080</b>	<b>1,495,952</b>

<b>THE GLEN</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>TOTAL</b>
Surveying	5,000	5,000	-	-	-	10,000
Geographic Information System	50,000	25,000	-	-	-	75,000
Development Department Fees	205,185	27,500	-	11,600	191,487	435,772
North Glen Station Lot Phase IV	-	-	-	20,000	120,000	140,000
Amtrak Stop-Relocation / Warming Shelter	500,000	-	-	-	-	500,000
Navy Housing Retention Pond Stormwater Connection	2,000,000	-	-	-	-	2,000,000
Stormwater Control Devices	-	-	45,000	900,000	-	945,000
Parkway Tree Replacement	40,000	40,000	40,000	-	-	120,000
Willow Road Overpass Pedestrian Improvements	-	-	120,000	-	-	120,000
Resurfacing Patriot Blvd. [S' & Mid Sections], Chestnut and W' Lake Ave [E' Section]	-	-	-	3,742,166	-	3,742,166
Resurfacing Patriot Blvd. [N' Section], W' Lake Ave [W' Section]	-	-	-	-	2,406,657	2,406,657
Chestnut Avenue Infrastructure by Toll Brothers Dev.	250,000	-	-	-	-	250,000
<b>TOTAL GLEN USES</b>	<b>3,050,185</b>	<b>97,500</b>	<b>205,000</b>	<b>4,673,766</b>	<b>2,718,144</b>	<b>10,744,595</b>

<b>FACILITIES MANAGEMENT</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>TOTAL</b>
Village Hall	86,000	137,000	252,000	238,000	12,000	725,000
Inspection Annex	80,000	-	220,000	-	-	300,000
Support Services	-	-	20,000	-	-	20,000
Capital Projects	-	-	-	5,000	-	5,000
Public Works Ph I	218,000	-	188,000	256,000	-	662,000
Public Works Ph II	20,000	32,000	5,000	20,000	9,500	86,500
Public Works Ph III	100,000	11,000	22,000	14,000	-	147,000
Police Station	40,000	12,000	-	41,000	188,000	281,000
Fire Station 6	69,000	2,000	45,000	20,000	10,000	146,000
Fire Station 7	-	-	-	-	-	-
Fire Station 8	285,000	32,000	64,000	18,000	46,000	445,000
Fire Station 13	75,000	25,000	14,000	21,000	-	135,000
Fire Station 14	-	31,000	-	30,000	-	61,000
Gallery Park Well House	-	-	-	-	-	-
North Parking Garage	-	-	-	-	-	-
South Parking Garage	-	-	-	-	-	-
Downtown Train Station	10,000	10,000	-	10,000	-	30,000
Downtown Train Station West Platform Warming Shelter	-	-	-	-	-	-
North Glen Train Station	-	10,000	126,500	48,000	18,000	202,500
North Glen Train Station Warming House	6,000	-	5,000	-	-	11,000
West Lake Pump Station	-	-	3,000	10,000	8,500	21,500
Rugen Sr. Pump Station	20,000	250,000	25,000	-	-	295,000
Rugen Jr. Pump Station	-	-	-	10,000	63,000	73,000
Laramie Pump Station	3,000	20,000	-	-	-	23,000
Executive Pump Station	374,000	-	-	-	-	374,000
East Lake Lift Station	-	-	-	-	8,000	8,000
Heatherfield Lift Station	7,000	-	-	-	-	7,000
Salt Dome	300,000	-	-	-	-	300,000
Waukegan Road Elevator Tank	-	667,000	-	-	-	667,000
Quarters West Building	5,000	5,000	5,000	5,000	5,000	25,000
<b>TOTAL FACILITIES MANAGEMENT USES</b>	<b>1,698,000</b>	<b>1,244,000</b>	<b>994,500</b>	<b>746,000</b>	<b>\$ 368,000</b>	<b>\$ 5,050,500</b>

<b>TOTAL 2011-2015 CAPITAL IMPROVEMENT PROGRAM</b>	<b>\$ 20,157,158</b>	<b>\$ 9,335,242</b>	<b>\$ 10,178,413</b>	<b>\$ 14,846,540</b>	<b>\$ 12,186,116</b>	<b>\$ 66,703,469</b>
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*VILLAGE OF GLENVIEW*



*DEBT MANAGEMENT*

## *Debt Management*

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

### ***Long-Term Bonds***

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

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

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

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

### ***Bond Types***

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

#### ***General Obligation Bonds***

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

#### ***Revenue Bonds***

These bonds are similar to general obligation bonds except that they do not have the support of local property tax base for repayment. Instead, a source of revenue related to the project is pledged for repayment of the bonds. A typical revenue bond is related to the Water Fund. The

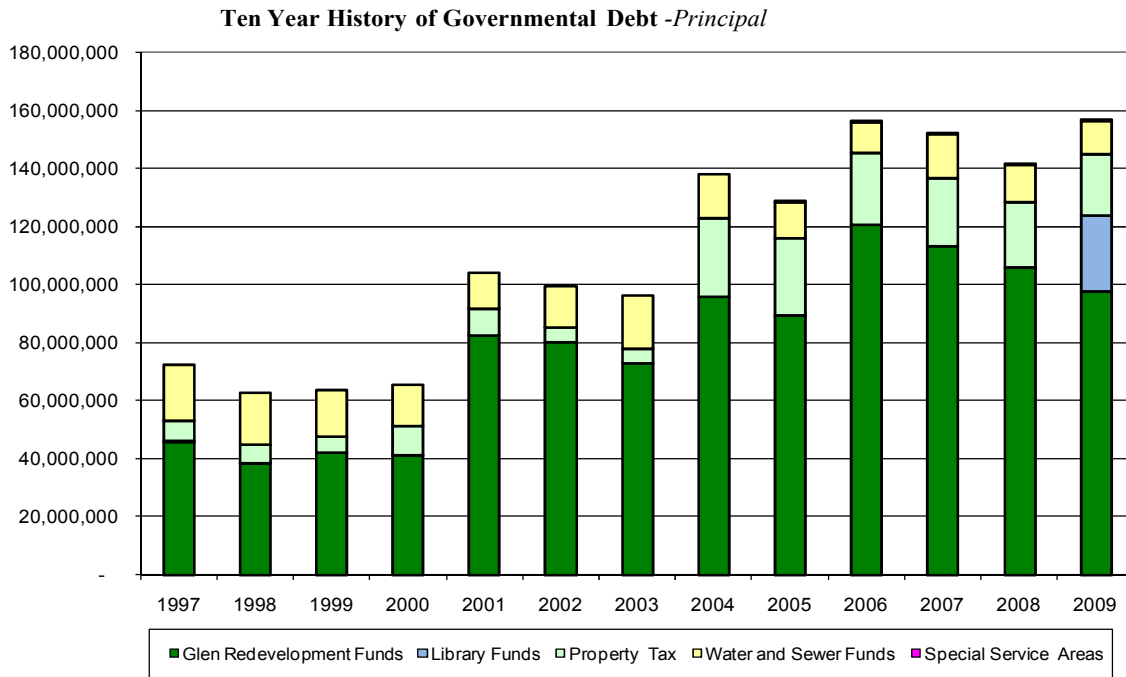
User Charges of the Water Fund can be pledged for repayment of the bonds, as it is a reliable source of revenue. Debt service payments would then claim priority for spending from the fund until the bonds were repaid. The Village does not currently use this type of bond; however, it can be used if the need should arise.

Special Service Area Bonds

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

**Village of Glenview Debt**

The Village of Glenview’s dedication to providing quality service is the foundation for the Village taking on debt. Below is a 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, 2009, the Village currently has borrowed \$195,825,000 through twelve bonds and one note payable. Of that amount, the Village’s current outstanding debt at December 31, 2009 is:

Principal	\$ 156,462,645
Interest	\$ 36,284,015
<b>Total</b>	<b>\$ 192,746,660</b>

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
21,300,000	26,300,000	11,297,645	97,565,000	156,462,645

The 2009 Tax Levy requirement to meet debt service payments on the outstanding bonds is \$17,597,400 although \$15,157,674 is abated leaving a net requirement of \$2,439,726. 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 derived from the same general revenues that are used for operations. A balance must be achieved between operational needs, debt requirements and capital expenditures to stay within the limitations of annual revenues. Each year, the Board of Trustees and staff work carefully to assure this balance.

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

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

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

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



will become part of the broader Village tax base. Looking at the debt over a period of time allows the evaluation of any major fluctuations in debt burden for the Village and can provide a view of major project undertaken by the Village.

Percentage of Debt per Equalized Assessed Valuation (EAV)

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

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

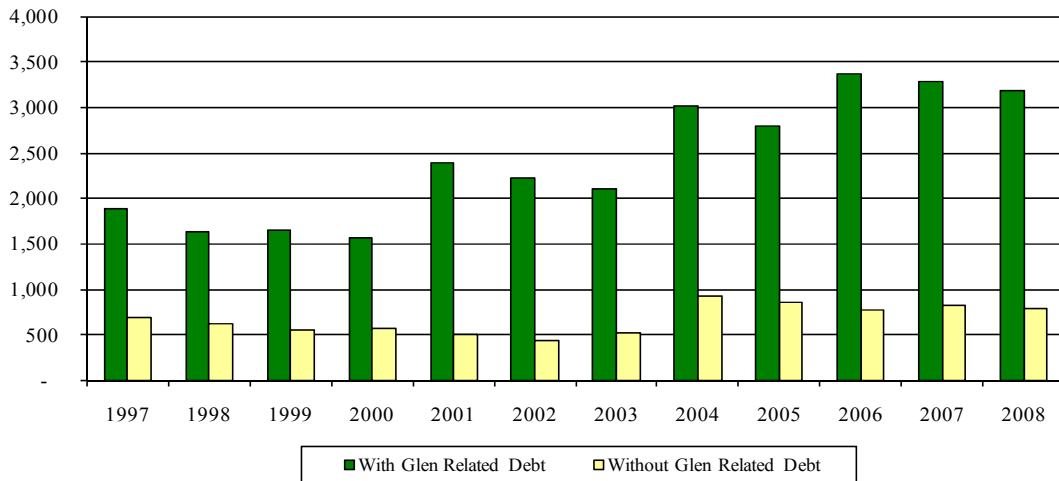


\* Source: Cook County Clerk’s Office and Village of Glenview Finance Department Records

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 \$3,177 with Glen related debt and \$788 without Glen related debt.

### Total Debt Per Capita

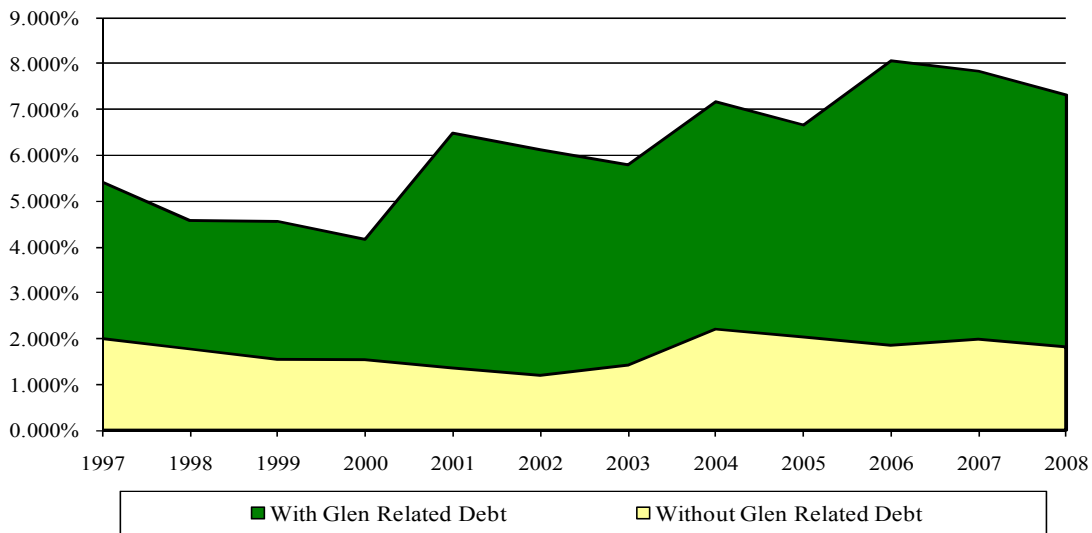


\* Source: Cook County Clerk's Office, U.S. Census Bureau, and Village of Glenview Finance Department Records

### 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, then the local residents may not be able to bear the burden of additional debt. Currently, with Glen related debt the ratio is 7.323% and without Glen related debt the ratio is 1.815%

### 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 outstanding bond ratings; Moody's Investor Service issued the Village an Aaa rating during the last Village bond issuance. This rating is indicative of the Village's debt capacity, ability to pay debts and the Village's stable fiscal management.

**Table A – Outstanding Debt**

This table lists the Village's outstanding debt at December 31, 2009 (the latest audited information available):

<b>General Obligation and Corporate Purpose Bonds</b>						
<b>Debt Title</b>	<b>Purpose</b>	<b>Source of Repayment</b>	<b>Interest Rate(s)</b>	<b>Date of Maturity</b>	<b>Authorized Issue</b>	<b>Principal Outstanding</b>
GO Bond Series 2001	Glen Development	Glen Redevelopment Project Revenues	3.500% 4.350%	2012	\$41,800,000	\$16,000,000
GO Refunding Bond Series 2003A	Infrastructure Improvements	North Maine Water and Sewerage Fund; SSA #36 and SSA #37	2.050% 3.100%	2017	\$ 9,990,000	\$ 4,019,897
GO Refunding Bond Series 2003B	System Improvements	Wholesale Water Fund	1.300% 3.850%	2012	\$ 1,955,000	\$ 655,000
GO Bond Series 2004A	Glen Development	Glen Redevelopment Project Revenues	2.000% 4.000%	2014	\$25,000,000	\$22,150,000
GO Bond Series 2004B	New Police Headquarters Facility	Property Tax Levy (Debt Service)	3.500% 4.700%	2024	\$22,315,000	\$21,300,000
GO Bond Series 2005	Refunding	Glen Redevelopment Project Revenues	3.500% 3.750%	2018	\$10,000,000	\$10,000,000
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	\$ 4,025,000
GO Bond Taxable Series 2007B	Infrastructure Improvements	North Maine Water and Sewerage Fund	4.800% 5.000%	2016	\$ 1,200,000	\$ 930,000
GO Bond Series 2009A	New Library Building	Property Tax Levy (Debt Service)	3.000%	2029	\$26,300,000	\$26,300,000
GO Refinancing Bond Series 2009D	Glen Development	Glen Redevelopment Project Revenues	4.125% 2.000%	2018	\$11,290,000	\$11,290,000
GO Bond Taxable Series 2009E	Purchase of Navy Housing Units	Land Sales Fund (Capitalized Proceeds)	4.000% 2.350%	2013	\$28,125,000	\$28,125,000
<b>Notes Payable</b>						
CPN 1997	System Improvements	North Maine Water and Sewerage Fund	4.942%	2019	\$ 2,850,000	\$ 1,667,748

VILLAGE OF GLENVIEW, ILLINOIS  
 LONG-TERM DEBT REQUIREMENTS  
 CORPORATE PURPOSE NOTE - SERIES 1997  
 December 31, 2009

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

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements		
	Principal	Interest	Totals
2010	132,952	82,425	215,377
2011	139,523	75,854	215,377
2012	146,419	68,958	215,377
2013	153,655	61,722	215,377
2014	161,249	54,128	215,377
2015	169,219	46,158	215,377
2016	177,582	37,795	215,377
2017	186,359	29,018	215,377
2018	195,569	19,808	215,377
2019	205,221	10,143	215,364
	<u>\$ 1,667,748</u>	<u>\$ 486,009</u>	<u>\$ 2,153,757</u>

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

VILLAGE OF GLENVIEW, ILLINOIS  
LONG-TERM DEBT REQUIREMENTS  
CORPORATE PURPOSE BONDS - SERIES 2001  
December 31, 2009

Date of Issue	August 1, 2001
Date of Maturity	December 1, 2012
Authorized Issue	\$ 41,800,000
Denomination of Bonds	\$ 5,000

Interest Rates	Bonds	Rate
	1-200	3.500%
	201-1160	3.750%
	1161-5160	4.000%
	5161-6160	4.125%
	6161-7260	4.250%
	7261-8360	4.350%

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	Bond Numbers	Tax Levy			Interest Due on			
		Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2010	5161-6160	5,000,000	679,250	5,679,250	2010	339,625	2010	339,625
2011	6161-7260	5,500,000	473,000	5,973,000	2011	236,500	2011	236,500
2012	7261-8360	5,500,000	239,250	5,739,250	2012	119,625	2012	119,625
		\$16,000,000	\$ 1,391,500	\$17,391,500			\$ 695,750	\$ 695,750

NOTE: Debt service is payable from the Special Tax Allocation Fund.

VILLAGE OF GLENVIEW, ILLINOIS  
 LONG-TERM DEBT REQUIREMENTS  
 GENERAL OBLIGATION BONDS - SERIES 2003A  
 December 31, 2009

Date of Issue	April 1, 2003
Date of Maturity	December 1, 2017
Authorized Issue	\$ 9,990,000
Denomination of Bonds	\$ 5,000

Interest Rates	Bonds	Rate
	1-37	2.05%
	38-240	2.45%
	241-1,116	2.50%
	1,117-1,185	2.65%
	1,186-1,668	3.00%
	1,669-1,998	3.10%

Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	American National Bank and Trust Company of Chicago

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Tax Levy			Interest Due On			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2010	444,281	121,990	566,271	2010	60,995	2010	60,995
2011	458,938	108,682	567,620	2011	54,341	2011	54,341
2012	473,551	94,970	568,521	2012	47,485	2012	47,485
2013	488,127	80,842	568,969	2013	40,421	2013	40,421
2014	505,000	66,300	571,300	2014	33,150	2014	33,150
2015	525,000	51,150	576,150	2015	25,575	2015	25,575
2016	545,000	34,874	579,874	2016	17,437	2016	17,437
2017	580,000	17,980	597,980	2017	8,990	2017	8,990
	\$ 4,019,897	\$ 576,788	\$ 4,596,685		\$ 288,394		\$ 288,394

NOTE: The proceeds of the 2003-A General Obligation Bonds were used to establish escrows to redeem portions of the Series 1996 and 1997 Bonds and to provide new funds for the North Maine utility system and storm water improvements. Principal and interest will be paid from the North Maine Water and Sewer Fund.

VILLAGE OF GLENVIEW, ILLINOIS  
LONG-TERM DEBT REQUIREMENTS  
GENERAL OBLIGATION BONDS - SERIES 2003B  
December 31, 2009

Date of Issue	April 1, 2003
Date of Maturity	December 1, 2012
Authorized Issue	\$ 1,955,000
Denomination of Bonds	\$ 5,000

Interest Rates	Bonds	Rate
	1-32	1.300%
33-68	1.600%	
69-105	1.800%	
106-142	2.000%	
143-180	2.400%	
181-219	2.800%	
220-260	3.200%	
261-302	3.500%	
303-346	3.800%	
347-391	3.850%	

Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	American National Bank and Trust Company of Chicago

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements			Interest Due On			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2010	210,000	24,152	234,152	2010	12,076	2010	12,076
2011	220,000	16,802	236,802	2011	8,401	2011	8,401
2012	225,000	8,662	233,662	2012	4,331	2012	4,331
	<u>\$ 655,000</u>	<u>\$ 49,616</u>	<u>\$ 704,616</u>		<u>\$ 24,808</u>		<u>\$ 24,808</u>

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

VILLAGE OF GLENVIEW, ILLINOIS  
 LONG-TERM DEBT REQUIREMENTS  
 GENERAL OBLIGATION BONDS - SERIES 2004A  
 December 31, 2009

Date of Issue August 1, 2004  
 Date of Maturity December 1, 2014  
 Authorized Issue \$ 25,000,000  
 Denomination of Bonds \$ 5,000

Interest Rates	Bonds	Rate
	1-25	2.000%
	26-50	2.125%
	51-110	2.500%
	111-215	2.750%
	216-570	3.000%
	571-980	3.250%
	981-1,340	3.375%
	1,340-3,350	3.700%
	3,351-5,000	4.000%

Interest Dates June 1 and December 1  
 Principal Maturity Date December 1  
 Payable at Wells Fargo Bank, N.A. Chicago, Illinois Acct. No. GLEN804AGO

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Tax Levy			Interest Due On			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2010	2,050,000	829,226	2,879,226	2010	414,613	2010	414,613
2011	1,800,000	762,600	2,562,600	2011	381,300	2011	381,300
2012	2,125,000	701,850	2,826,850	2012	350,925	2012	350,925
2013	7,925,000	623,226	8,548,226	2013	311,613	2013	311,613
2014	8,250,000	330,000	8,580,000	2014	165,000	2014	165,000
	<u>\$ 22,150,000</u>	<u>\$ 3,246,902</u>	<u>\$ 25,396,902</u>		<u>\$ 1,623,451</u>		<u>\$ 1,623,451</u>

NOTE: Principal and interest will be paid from Glen Redevelopment project revenues.



VILLAGE OF GLENVIEW, ILLINOIS  
LONG-TERM DEBT REQUIREMENTS  
GENERAL OBLIGATION BONDS - SERIES 2004B  
December 31, 2009

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

Interest Rates	Bonds		Rate	
	Bonds	Rate	Bonds	Rate
	1-413	3.500%	2,429-2,728	4.250%
	414-633	3.625%	2,729-3,043	4.375%
	634-863	3.875%	3,044-3,373	4.400%
	864-1,863	4.000%	3,374-3,718	4.500%
	1,864-2,138	4.100%	3,719-4,083	4.625%
	2,139-2,428	4.200%	4,084-4,463	4.700%

Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A. Chicago, Illinois <span style="float: right;">Acct. No. GLEN804BGO</span>

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Tax Levy			Interest Due On			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2010	1,050,000	895,050	1,945,050	2010	447,525	2010	447,525
2011	1,100,000	858,300	1,958,300	2011	429,150	2011	429,150
2012	1,150,000	818,426	1,968,426	2012	409,213	2012	409,213
2013	1,175,000	773,862	1,948,862	2013	386,931	2013	386,931
2014	1,225,000	726,862	1,951,862	2014	363,431	2014	363,431
2015	1,275,000	677,862	1,952,862	2015	338,931	2015	338,931
2016	1,325,000	626,862	1,951,862	2016	313,431	2016	313,431
2017	1,375,000	573,862	1,948,862	2017	286,931	2017	286,931
2018	1,450,000	517,488	1,967,488	2018	258,744	2018	258,744
2019	1,500,000	456,588	1,956,588	2019	228,294	2019	228,294
2020	1,575,000	392,838	1,967,838	2020	196,419	2020	196,419
2021	1,650,000	323,932	1,973,932	2021	161,966	2021	161,966
2022	1,725,000	251,332	1,976,332	2022	125,666	2022	125,666
2023	1,825,000	173,706	1,998,706	2023	86,853	2023	86,853
2024	1,900,000	89,300	1,989,300	2024	44,650	2024	44,650
	<u>\$ 21,300,000</u>	<u>\$ 8,156,270</u>	<u>\$ 29,456,270</u>		<u>\$ 4,078,135</u>		<u>\$ 4,078,135</u>

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

VILLAGE OF GLENVIEW, ILLINOIS  
 LONG-TERM DEBT REQUIREMENTS  
 GENERAL OBLIGATION REFUNDING BONDS - SERIES 2005  
 December 31, 2009

Date of Issue	December 1, 2005
Date of Maturity	December 1, 2018
Authorized Issue	\$ 10,000,000
Denomination of Bonds	\$ 5,000

Interest Rates	<b>Bonds</b>	<b>Rate</b>
		3.500%
		3.750%
		3.750%
		3.750%
		3.750%
		3.750%
		3.750%

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

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Tax Levy			Interest Due On			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2010	-	374,938	374,938	2010	187,469	2010	187,469
2011	25,000	374,938	399,938	2011	187,469	2011	187,469
2012	700,000	374,062	1,074,062	2012	187,031	2012	187,031
2013	1,275,000	347,812	1,622,812	2013	173,906	2013	173,906
2014	1,375,000	300,000	1,675,000	2014	150,000	2014	150,000
2015	1,475,000	248,438	1,723,438	2015	124,219	2015	124,219
2016	1,600,000	193,124	1,793,124	2016	96,562	2016	96,562
2017	1,725,000	133,124	1,858,124	2017	66,562	2017	66,562
2018	1,825,000	68,438	1,893,438	2018	34,219	2018	34,219
	<u>\$ 10,000,000</u>	<u>\$ 2,414,874</u>	<u>\$ 12,414,874</u>		<u>\$ 1,207,437</u>		<u>\$ 1,207,437</u>

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

VILLAGE OF GLENVIEW, ILLINOIS  
LONG-TERM DEBT REQUIREMENTS  
GENERAL OBLIGATION BONDS - SERIES 2006A  
December 31, 2009

Date of Issue	December 15, 2006
Date of Maturity	December 1, 2018
Authorized Issue	\$ 10,000,000
Denomination of Bonds	\$ 5,000

Interest Rates	<b>Bonds</b>	<b>Rate</b>
		3.750%
		3.750%
		3.750%
		3.750%

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

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Tax Levy			Interest Due On			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2010	-	375,000	375,000	2010	187,500	2010	187,500
2011	-	375,000	375,000	2011	187,500	2011	187,500
2012	-	375,000	375,000	2012	187,500	2012	187,500
2013	-	375,000	375,000	2013	187,500	2013	187,500
2014	-	375,000	375,000	2014	187,500	2014	187,500
2015	2,350,000	375,000	2,725,000	2015	187,500	2015	187,500
2016	2,450,000	286,876	2,736,876	2016	143,438	2016	143,438
2017	2,550,000	191,250	2,741,250	2017	95,625	2017	95,625
2018	2,650,000	99,376	2,749,376	2018	49,688	2018	49,688
	<u>\$ 10,000,000</u>	<u>\$ 2,827,502</u>	<u>\$ 12,827,502</u>		<u>\$ 1,413,751</u>		<u>\$ 1,413,751</u>

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

VILLAGE OF GLENVIEW, ILLINOIS  
 LONG-TERM DEBT REQUIREMENTS  
 GENERAL OBLIGATION BONDS - SERIES 2007A  
 December 31, 2009

Date of Issue	December 15, 2007
Date of Maturity	December 1, 2016
Authorized Issue	\$ 5,000,000
Denomination of Bonds	\$ 5,000
Interest Rates	3.5% - 3.75%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A. Chicago, Illinois

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Tax Levy			Interest Due On			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2010	515,000	142,462	657,462	2010	71,231	2010	71,231
2011	535,000	124,438	659,438	2011	62,219	2011	62,219
2012	550,000	105,712	655,712	2012	52,856	2012	52,856
2013	575,000	86,462	661,462	2013	43,231	2013	43,231
2014	600,000	66,338	666,338	2014	33,169	2014	33,169
2015	615,000	45,338	660,338	2015	22,669	2015	22,669
2016	635,000	23,812	658,812	2016	11,906	2016	11,906
	<u>\$ 4,025,000</u>	<u>\$ 594,562</u>	<u>\$ 4,619,562</u>		<u>\$ 297,281</u>		<u>\$ 297,281</u>

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

VILLAGE OF GLENVIEW, ILLINOIS  
LONG-TERM DEBT REQUIREMENTS  
GENERAL OBLIGATION BONDS - TAXABLE SERIES 2007B  
December 31, 2009

Date of Issue	December 15, 2007		
Date of Maturity	December 1, 2016		
Authorized Issue	\$	1,200,000	
Denomination of Bonds	\$	5,000	
Interest Rates	4.750%		
Interest Dates	June 1 and December 1		
Principal Maturity Date	December 1		
Payable at	Wells Fargo Bank, N.A. Chicago, Illinois	Acct. No.	GLEN1207BGOT

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Tax Levy			Interest Due On			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2010	135,000	45,494	180,494	2010	22,747	2010	22,747
2011	135,000	39,012	174,012	2011	19,506	2011	19,506
2012	135,000	32,534	167,534	2012	16,267	2012	16,267
2013	135,000	25,984	160,984	2013	12,992	2013	12,992
2014	130,000	19,370	149,370	2014	9,685	2014	9,685
2015	130,000	12,934	142,934	2015	6,467	2015	6,467
2016	130,000	6,500	136,500	2016	3,250	2016	3,250
	<u>\$ 930,000</u>	<u>\$ 181,828</u>	<u>\$ 1,111,828</u>		<u>\$ 90,914</u>		<u>\$ 90,914</u>

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

VILLAGE OF GLENVIEW, ILLINOIS  
 LONG-TERM DEBT REQUIREMENTS  
 General Obligation Bond - SERIES 2009A  
 Library Portion  
 December 31, 2009

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, IL

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Tax Levy			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2010	460,000	959,181	1,419,181	2010	479,591	2010	479,591
2011	1,020,000	940,781	1,960,781	2011	470,391	2011	470,391
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>\$26,300,000</u>	<u>\$ 11,891,269</u>	<u>\$ 38,191,269</u>		<u>\$ 5,945,634</u>		<u>\$ 5,945,634</u>

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

VILLAGE OF GLENVIEW, ILLINOIS  
LONG-TERM DEBT REQUIREMENTS  
General Obligation Refunding Bonds - SERIES 2009D  
December 31, 2009

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% - 4%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A. Chicago, IL

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Tax Levy			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2010	1,640,000	339,292	1,979,292	2010	188,867	2010	150,425
2011	1,545,000	268,050	1,813,050	2011	134,025	2011	134,025
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>\$ 11,290,000</u>	<u>\$ 1,738,692</u>	<u>\$ 13,028,692</u>		<u>\$ 888,567</u>		<u>\$ 850,125</u>

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

VILLAGE OF GLENVIEW, ILLINOIS  
 LONG-TERM DEBT REQUIREMENTS  
 General Obligation Refunding Bonds - SERIES 2009E  
 December 31, 2009

Date of Issue	October 21, 2009
Date of Maturity	December 1, 2018
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, IL

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Tax Levy			Interest Due on			
	Principal	Interest	Totals	June 1	Amount	Dec. 1	Amount
2010	-	745,391	745,391	2010	414,922	2010	330,469
2011	-	660,938	660,938	2011	330,469	2011	330,469
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>\$ 2,728,203</u>	<u>\$ 30,853,203</u>		<u>\$ 1,406,328</u>		<u>\$ 1,321,875</u>

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



*VILLAGE OF GLENVIEW*



*COMPONENT UNIT*

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**Village of Glenview Public Library Operating Fund**  
**Summary of Revenues, Expenses and Changes in Fund Balance**

	FY 2009	FY 2010			FY 2011
	Actual	Original	Revised	Projected	Budget
<b>Beginning Fund Balance</b>	\$2,116,312	\$2,137,045	\$2,434,050	\$2,137,045	\$2,484,455
Revenues:					
Local Taxes	5,516,633	5,740,000	5,700,000	5,700,000	5,700,000
Fees and Fines	79,363	67,500	66,480	66,480	75,000
Charges for Services	52,998	49,200	41,075	41,075	47,470
Intergovernmental	537,574	736,998	713,580	713,580	705,289
Investment Income	15,142	21,000	21,000	21,000	11,000
Other/Miscellaneous	15,658	15,700	12,000	12,000	12,000
Total Revenues	6,217,367	6,630,398	6,554,135	6,554,135	6,550,759
Other Sources:					
Total Other Sources	-	-	-	-	-
Total Revenues and Other Sources	6,217,367	6,630,398	6,554,135	6,554,135	6,550,759
Total Funds Available for Appropriations	8,333,679	8,767,443	8,988,185	8,691,180	9,035,214
Expenditures:					
Personnel	4,591,989	4,694,693	4,623,203	4,623,203	4,872,188
Contractual Services **	633,951	630,790	605,873	605,873	754,980
Commodities	713,336	684,170	649,023	649,023	669,850
Other Operating Costs	50,315	127,690	79,443	134,277	95,625
Total Operating Costs	5,989,591	6,137,343	5,957,541	6,012,375	6,392,643
Capital Outlay **	207,043	196,050	194,350	194,350	9,050
Total Expenditures	6,196,634	6,333,393	6,151,891	6,206,725	6,401,693
	<i>97.8% Budget</i>			<i>98% Budget</i>	
Uses:					
Transfers	-	-	-	-	-
Total Uses	-	-	-	-	-
Total Expenditures and uses	6,196,634	6,333,393	6,151,891	6,206,725	6,401,693
<b>Ending Fund Balance</b>	<b>2,137,045</b>	<b>2,434,050</b>	<b>2,836,294</b>	<b>2,484,455</b>	<b>2,633,521</b>
Ending Fund Balance as a Percent of					
Total Subsequent Yr Total Expenditures	33.74%	38.02%	41.57%	38.81%	38.60%
<b>Operating Levy Estimates</b>	<b>5,515,000</b>	<b>5,650,000</b>	<b>5,650,000</b>	<b>5,650,000</b>	<b>5,650,000</b>
<i>Annual Operating Levy % Increase</i>		2.45%	0.00%		0.00%
<b>Debt Service Levy</b>		<b>1,925,415</b>	<b>1,925,415</b>	<b>1,925,415</b>	<b>1,960,781</b>
Permanent Fund Assistance *		<b>1,484,028</b>	<b>1,484,028</b>	<b>1,484,028</b>	<b>980,390</b>
<b>Debt Service Levy w/Permanent Fund Assistance</b>		<b>441,387</b>	<b>441,387</b>	<b>441,387</b>	<b>980,391</b>
<b>Total Levy w/Permanent Fund Assistance</b>	<b>5,515,000</b>	<b>6,091,387</b>	<b>6,091,387</b>	<b>6,091,387</b>	<b>6,630,391</b>
<i>Annual Total Levy % Increase</i>		10.45%	10.45%	10.45%	8.85%

**Village of Glenview Public Library Gift Funds**  
**Summary of Revenues, Expenses, and Changes in Fund Balance**

	<b>2009</b>	<b>2010</b>	<b>2010</b>	<b>2011</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
<b>Fund 810 Friends of the Library</b>				
Beginning Fund Balance	261,718	266,592	266,743	268,743
Revenues:				
Investment Income	5,752	2,000	2,000	500
Expenses:				
Contractual Services	-	726	-	1,452
Miscellaneous	727	-	7,432	-
Transfer to Building Fund	-	261,718	-	242,791
Ending Fund Balance	<u>\$ 266,743.00</u>	<u>\$ 6,148.00</u>	<u>\$ 268,743.00</u>	<u>\$ 25,000.00</u>
<b>Fund 815 Wavering Gift</b>				
Beginning Fund Balance	78,334	80,834	80,150	80,500
Revenues:				
Investment Income	1,816	2,000	350	240
Expenses:				
Transfer to Building	-	78,334	-	80,740
Ending Fund Balance	<u>\$ 80,150.00</u>	<u>\$ 4,500.00</u>	<u>\$ 80,500.00</u>	<u>\$ -</u>
<b>Fund 820 Gift</b>				
Beginning Fund Balance	122,960	125,718	124,133	124,181
Revenues:				
Investment Income	1,900	5,000	1,500	500
Expenses:				
Contractual Services	727	-	1,452	-
Transfer to Building	-	122,960	-	60,511
Ending Fund Balance	<u>\$ 124,133.00</u>	<u>\$ 7,758.00</u>	<u>\$ 124,181.00</u>	<u>\$ 64,170.00</u>

**Village of Glenview Public Library Gift Funds**  
**Summary of Revenues, Expenses, and Changes in Fund Balance**

	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
<b>Fund 825 Capital Contribution</b>				
Beginning Fund Balance	431,737	488,507	526,782	613,324
Revenues:				
Donations	87,543	-	155,592	-
Investment Income	7,502	9,000	6,950	2,500
Expenses:				
Building Expense	-	-	76,000	30,000
Transfer to Building Fund	-	493,583	-	585,824
Ending Fund Balance	<u>\$ 526,782.00</u>	<u>\$ 3,924.00</u>	<u>\$ 613,324.00</u>	<u>\$ -</u>
<b>Fund 835 Watson Gift</b>				
Beginning Fund Balance	138,416	140,416	140,696	141,146
Revenues:				
Investment Income	2,280	500	450	500
Expenses:				
Miscellaneous	-	-	-	-
Transfer to Building Fund	-	138,416	-	141,646
Ending Fund Balance	<u>\$ 140,696.00</u>	<u>\$ 2,500.00</u>	<u>\$ 141,146.00</u>	<u>\$ -</u>

<b><i>2011 Summary of Transfers to Building Fund:</i></b>	
-Fund 810 Friends of Library	242,791
-Fund 815 Wavering Gift	80,740
-Fund 820 Gift	60,511
-Fund 825 Capital Contribution	585,824
-Fund 835 Watson	141,646
<b>Total Transfer to Building Fund</b>	<u>\$1,111,512.00</u>

**Village of Glenview Public Library Building, Debt, and Capital Reserve Funds  
Summary of Revenues, Expenses, and Changes in Fund Balance**

	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2010 Projected</b>	<b>2011 Budget</b>
<b>Fund 845 New Building</b>				
Beginning Fund Balance	(1,513,375)	17,986,169	17,211,306	2,395,317
Revenues:				
Investment Income				
Contributions from Primary Gov't	199,725	1,000,000	984,011	-
Bond Proceeds	26,300,000	-	-	-
Transfer in from Gift Funds	-	1,095,011	-	1,111,512
Expenses:				
Capital Outlay-Building	7,775,044	20,081,180	15,800,000	3,506,829
Transfer to Building Fund	-	-	-	-
Ending Fund Balance	<u>\$ 17,211,306</u>	<u>\$ -</u>	<u>\$ 2,395,317</u>	<u>\$ -</u>
<b>Fund 850 Debt Service 2009A Bonds</b>				
Beginning Fund Balance		(506,234)	(506,234)	-
Revenues:				
Property Tax	-	494,676	441,387	980,391
Contributions from Primary Gov't	-	1,484,028	1,484,028	980,390
Investment Income	-	-	-	750
Expenses:				
Bond Payments	506,234	1,419,181	1,419,181	1,960,781
Escrow Agent Fee	-	-	-	500
Ending Fund Balance	<u>\$ (506,234)</u>	<u>\$ 53,289</u>	<u>\$ -</u>	<u>\$ 250</u>
<b>Fund 830 Capital Reserve</b>				
Beginning Fund Balance	945,140	881,640	884,806	640,556
Revenues:				
Investment Income	21,702	15,000	17,800	16,500
Transfer in from Operating	-	-	-	-
Expenses:				
Equipment Purchases	82,036	342,050	262,050	22,000
Ending Fund Balance	<u>\$ 884,806</u>	<u>\$ 554,590</u>	<u>\$ 640,556</u>	<u>\$ 635,056</u>

*VILLAGE OF GLENVIEW*



*BUDGET RESOLUTION*

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**RESOLUTION NO. 10-172**

**A RESOLUTION ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF GLENVIEW FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2011 AND ENDING DECEMBER 31, 2011**

**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 beginning January 1, 2011, and ending December 31, 2011, as prepared by the Budget Officer and submitted to the corporate authorities, was placed on file in the Office of the Village Clerk on December 2, 2010, for public inspection as provided by Statute;

**WHEREAS**, pursuant to notice duly published in a newspaper of general circulation in the Village on December 2, 2010, the corporate authorities held a public hearing on the 2011 tentative annual budget on December 13, 2010 and;

**WHEREAS**, the corporate authorities have determined it is in the public interest to adopt and approve the tentative annual budget as the Annual Budget for the Village for the fiscal year beginning January 1, 2011, and ending December 31, 2011.

**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, 2011 and ending December 31, 2011, 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 2011 as certified by the Finance Director.

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

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

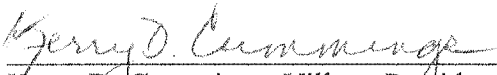
PASSED this 13<sup>th</sup> day of December, 2010.

AYES: Britton Cuisinier Detlefs Karton Patterson White

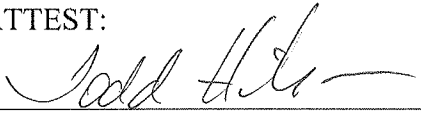
NAYS: None

ABSENT: None

APPROVED by me this 13<sup>th</sup> day of December, 2010.

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

ATTEST:

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

*VILLAGE OF GLENVIEW*



*2010 TAX LEVY CALCULATION*

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**Village of Glenview  
2010 Tax Levy Calculation**

Levy Component	2010				2009		% Change
	Proposed Levy Requirements	Less Abatements	Net Levy Requirements	Plus Loss Provision	Proposed Extended Levy	Final Extended Levy	
Corporate Operations	\$2,698,548	\$0	\$2,698,548	\$80,956	\$2,779,504	\$2,794,875	-0.55%
IMRF	1,565,276	0	1,565,276	46,958	1,612,234	1,650,094	-2.29%
Police Pension	1,720,924	0	1,720,924	51,628	1,772,552	1,810,793	-2.11%
Fire Pension	2,766,952	0	2,766,952	83,009	2,849,961	2,555,837	11.51%
<b>Subtotal</b>	<b>\$8,751,700</b>	<b>\$0</b>	<b>\$8,751,700</b>	<b>\$262,551</b>	<b>\$9,014,251</b>	<b>\$8,811,599</b>	<b>2.30%</b>
Debt Service							
2001 Corporate Purpose Bonds	5,973,000	(5,973,000)	0	0	0	0	0.00%
2003A Corporate Purpose Bonds	567,620	(567,620)	0	0	0	0	0.00%
2003B Refunding Bonds	236,802	(236,802)	0	0	0	0	0.00%
2004A Corporate Purpose Bonds	2,562,600	(2,562,600)	0	0	0	0	0.00%
2004B Corporate Purpose Bonds	1,958,300	0	1,958,300	97,915	2,056,215	2,042,303	0.68%
2005 Refunding Bonds	399,938	(399,938)	0	0	0	0	0.00%
2006A Corporate Purpose Bonds	375,000	(375,000)	0	0	0	0	0.00%
2007A Corporate Purpose Bonds	659,438	(659,438)	0	0	0	0	0.00%
2007B Corporate Purpose Bonds	174,012	(174,012)	0	0	0	0	0.00%
2009D Refunding Bonds	1,813,050	(1,813,050)	0	0	0	0	0.00%
2009E Refunding Bonds	660,938	(660,938)	0	0	0	0	0.00%
<b>Total Village Debt Service</b>	<b>\$15,380,698</b>	<b>(\$13,422,398)</b>	<b>\$1,958,300</b>	<b>\$97,915</b>	<b>\$2,056,215</b>	<b>\$2,042,303</b>	<b>0.68%</b>
<b>Total Village Tax Levy</b>	<b>\$24,132,398</b>	<b>(\$13,422,398)</b>	<b>\$10,710,000</b>	<b>\$360,466</b>	<b>\$11,070,466</b>	<b>\$10,853,901</b>	<b>2.00%</b>
Library Operations	\$5,650,000	\$0	\$5,650,000	\$169,500	\$5,819,500	\$5,819,500	0.00%
2009A Corporate Purpose Bonds	\$1,960,781	(\$980,391)	\$980,391	\$49,020	\$1,029,410	\$463,456	122.12%
<b>Total Library Tax Levy</b>	<b>\$7,610,781</b>	<b>(\$980,391)</b>	<b>\$6,630,391</b>	<b>\$218,520</b>	<b>\$6,848,910</b>	<b>\$6,282,956</b>	<b>9.01%</b>
<b>COMBINED TOTAL LEVY</b>	<b>\$31,743,179</b>	<b>(\$14,402,789)</b>	<b>\$17,340,391</b>	<b>\$578,986</b>	<b>\$17,919,376</b>	<b>\$17,136,857</b>	<b>4.57%</b>

NOTES:

- (1) The 2010 Increase in the EAV related to New Property and Annexations is projected to be 2%.
- (2) Abatements will be funded from escrowed bond proceeds and transfers from other funds.

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*VILLAGE OF GLENVIEW*



*BUSINESS PLAN*

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## 2011 Board of Trustee Goal Achieved through the Village Manager

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

- Deploy MUNIS modules for work orders, fleet, facilities. *Q4 2010*
- Continue expanding Enterprise Resource System implementation, including streamlining time entry and staff scheduling, expanding electronic payment services and use of electronic forms, applicant tracking, utility billing upgrade, Dispatch web view and cash reporting, preventive maintenance for work orders, SCADA. *Q4 2010-Q4 2011*
- Update technology strategic plan. *Q1 2011*
- Deploy MUNIS modules for dashboards, purchasing. *Q1 2011*
- Public launch for Resolution Center. *Q2 2011*
- Enhanced New World Records Management System. *Q2 2011*
- Upgrade Village phone system. *Q4 2011*
- Continue expanding Resolution Center duties to broaden customer service for Public Works, Development, and Capital Projects. *Ongoing*

Continue improving operating budget, financial practices to promote efficient service delivery, fiscal responsibility, and transparency.

- Continue streamlining financial operations, including such things as daily deposits, utility billing, payroll reconciliation, etc. *Q3 2010-Q4 2011*
- Develop multi-year operating and capital budget. *Q4 2010*
- Complete Insurance/Risk Fund, property tax, debt management, and Facilities Replacement Fund section of Financial Policy Manual and publish. *Q4 2010*
- Refine the Special Service Area policy to address financing and administrative practices; complete Cook County filing and tax levy processes for all current Special Service Area projects. *Q4 2010*
- Develop multi-year health insurance strategy that facilitates greater cost containment through increased employee “consumerism” and wellness initiatives. *Q4 2010*
- Manage employee compensation and benefits to integrate with multi-year operating budget planning. *Ongoing*

### Continue improving operations, staffing, and programs to maximize quality of service and efficiency.

- Develop metrics that help quantify employee effectiveness and Departmental responsiveness. *Q3 2010*
- Undertake analysis of providing solid waste pick up through Groot contract for multi-family buildings. *Q4 2010*
- Develop a formal succession planning program that encourages development and retention of top-level talent *Q1 2011*
- Develop a Master Plan and workflow for Village record-keeping. *Q1 2011*
- Reorganize Police Department Records Division/Public Safety Division to take full advantage of New World technology. *Q3 2011*

### Enhance the Village's community planning and economic development efforts to continue improving the quality of life in the Village of Glenview.

- Complete analysis of financial impacts on the TIF for various Navy Disposition Parcel land sale options (which will include a fiscal analysis of the core jurisdictions regarding Make Whole Payments). *Q4 2010*
- Complete a comprehensive update of the TIF Pro Forma including an analysis of the projected property tax revenue. *Q4 2010*
- Issue RFP for Navy Disposition Parcel following consensus between core jurisdictions regarding land re-use goals in light of market conditions and the likely impact of those options on the TIF. *Q2 2011*
- Update Comprehensive Plan – including Annexation Policy. *FY 2012*
- Recommend updates to residential stormwater standards to address frequent resident complaint topics: preconstruction documentation, expand grant program, study MBS requirements *Q1 2011*
- Continue progress toward code updates, specifically with respect to subdivision, noise, cross-access easements, and green initiative codes. *Ongoing*.
- Monitor key redevelopment opportunities. *Ongoing*

### Continue developing intergovernmental relationships to enhance the overall quality of life in the Village.

- Work with legislators, Metra and Amtrak officials to develop an IGA facilitating the relocation of the Amtrak station to The Glen of North Glenview station. *Q3 2010*
- Continue monitoring Willow Road Project. *Ongoing*
- Continue seeking funds through the State and Federal appropriations and authorization process; focus on storm water projects. *Ongoing*
- Work with MWRD and Cook County Forest Preserve District officials regarding potential regional storm water and sanitary sewer initiatives. *Ongoing*

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

- Complete five-year CIP and update IMS rating to reflect 2010 investment in road infrastructure. *Q4 2010*
- Complete five-year Facilities CIP and recommend policy regarding permanent financing options for the Facilities Repair and Replacement Fund (FRRF). *Q4 2010*
- Implement Flood Risk Reduction Program – including cost-sharing programs. *Ongoing*
- Incorporate Downtown, Waukegan Road, and Milwaukee Avenue Improvement Plans in response to new development plans. *Ongoing/Market Dependent*

Enhance the Village's communication program to promote expedient and effective dissemination of information to internal and external customers of the Village.

- Conduct Mail-In/On-Line Resident Survey. *Q4 2010*
- Use data collected through Resolution Center to inform residents about Village service performance. *Q4 2010*
- Expand use of e-communication to update community regarding Village services, projects, and information. *Ongoing*
- Continue focus on outreach into the community via participation in local events, information tables, Speakers Bureau, etc. *Ongoing*
- Continue to improve website effectiveness; gather feedback on ease of use and accessibility. *Q4 2011*

Prioritize Board Initiatives.

- Transparency program for employee costs.
- Investigate shift to electronic board packets.
- Review quality, mission, recruitment process for Boards and Commissions.

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# *Business Plan*

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## *Village Manager's Office*

### GOAL #1

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

- Provide timely information updates to the Village Board.
- Catalog and preserve Village ordinances, resolutions, agreements and Village Board meeting minutes.
- Respond to requests for information with expediency and accuracy.
- Assist the public with requests for special events, processing permits and bringing event-related information to the attention of Village Board as warranted.
- Continue to seek new ways to maintain service levels while containing costs and increasing efficiencies.
- Continue to oversee and expand municipal partnership initiatives
- Continue to pursue additional water sales for long term revenue enhancement in the utility funds while concurrently exploring strategies for decreasing costs
- Focus on cost containment opportunities within municipal and Library operations.

### GOAL #2

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

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

### GOAL #3

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

- Provide timely review of all traffic-related concerns that are beyond the purview of the Police Department's traffic division.
- Determine the appropriate education, enforcement, engineering and/or policy solutions for all concerns.
- Work with the appropriate Village department(s) to implement education, enforcement, engineering and/or policy solutions for all concerns, receiving approval from the Village Board whenever necessary.

### GOAL #4

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

- Develop a year-round "Shop Local" effort in conjunction with the Chamber of Commerce.

- Use MUNIS and other available technology to enhance knowledge base about commercial properties and businesses for the purpose of marketing the community to internal and external audiences.
- Enhance business retention efforts via frequency of visits.
- Prepare site-specific demographic analyses for parcels in order to facilitate development or broker interest.

#### GOAL #5

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

- Support property owners' efforts to attract new commercial development to the Culligan, Avon, and Pro Logis sites.
- Facilitate commercial interest with the goal of disposition / redevelopment of Village-owned parcels (e.g. Dominick's, Navy land).

#### GOAL #6

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

- Dispatch appropriate resources on emergency service calls.
- Continue to implement cross-training and update the dispatch procedures manual to prepare all dispatchers to handle medical, police and fire calls in a confident and professional manner.
- Communicate regularly with internal and external customers about their needs and satisfaction.
- Research, deploy and actively maintain an external customer satisfaction tracking tool.
- Continue to Review, modify, and add policies and procedures to the 9-1-1 Dispatch operations manual.
- Continue to manage budget specifically overtime, FLSA, hireback, and part-time expense
- Continue to build the part-time dispatcher pool
- 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.
- Participation of dispatch staff in incident drills such as active shooter drill in Grayslake
- Explorer alternate options for rapid telephone notification system
- Implement NovaTime scheduling and time keeping software for PSSS as well as Village wide

#### GOAL #7

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

- Seek additional dispatch partnerships in Cook and Lake Counties.
- Merge Grayslake onto Glenview's New World Software solution, allowing for future services to be offered to Grayslake

#### GOAL #8

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

- Coordinate continued analysis and Board policy discussion regarding the Village's current health insurance funding model with the IPBC.
- Oversee rebid process for Flexible Spending third party administrator and EAP services respectively.

#### GOAL #9

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

- Design and implement a "Total Rewards Statements" for all Village employees as means to enhance employee understanding of their total wages and benefits.
- Conduct a comprehensive update to the Village's employee handbook and HR-related policies.

#### GOAL #10

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

- Partner with Administrative Services on the continued improvement of payroll/HR policies/procedures/controls.
- Implement MUNIS online applicant tracking module.

#### GOAL #11

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

- Partner with Fire and Public Works on union negotiations with IAFF and Local 150
- Design and implement continued EEO trainings, and also initiate identity protection/confidentiality training for appropriate Village staff
- Develop and implement a PSEBA administrative review policy and procedure
- Complete personnel file audits in Police and Fire Departments respectively to ensure compliance with federal and state regulations
- Conduct a comprehensive update of the Board of Fire and Police Commission Regulations in partnership with the Police and Fire Departments, respectively.
- Develop internal HR and risk management standard operating procedures (such as Fair Credit Transaction Act policy, HIPAA policy, FMLA processing, etc.)

#### GOAL #12

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

- Oversee the renewal of the Village's property/casualty insurance coverage's and successfully transition to new property/casualty third party administrators
- Develop and issue a Request for Proposals for the Village's occupational health services.

- Design and implement a core loss prevention training curriculum to increase employee awareness of safety sensitive work functions and mitigate the Village's overall exposure to risk and the associated costs.
- Enhance employee safety committees' operations.
- Develop and issue Request for Proposals or Request for Quotations for Village-wide property appraisal.
- Develop risk management trend reports for department head team.

#### GOAL #13

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

- Continue producing Village Report, E-Glenview, relevant web content, printed materials as requested by Departments and more as requested.
- Maintain outreach efforts. The goal is to provide opportunities to meet directly with residents and other constituencies through speaking opportunities and participation in community events.
- Increase network accessibility to include interdepartmental and web access to GVTV programming.
- Implement ATT cable service for residents who subscribe to that carrier.
- Continue to develop original programming that supports village functions and community events with wide audience appeal.
- Update GVTV visual presence to include updating logos and station video promos.
- Continue volunteer recruitment and training to maintain a viable work force.



# *Business Plan*

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## *Administrative Services Department*

### GOAL #1

#### **Manage the Villages accounts to ensure compliance with applicable regulations and adoption of best practices.**

- Evaluate methods to reduce the time required to manually enter checks.
- Financial analysis support for HR studies and economic development activities.
- Review accounts receivable from billing to collections procedures and apply best practices.
- Standardize Finance Division electronic filing procedures and develop a central document library. Centralize financial and accounting procedures into one manual and location.
- Improve and document monitoring the cash flow of enterprise funds and the Joint Dispatch Fund.
- Review internal control and segregation of duties for accounting procedures, specifically utility billing, cash receipts, daily deposits, and document the results.
- Develop specifications for a multi-year audit and single-audit request for proposals.
- Continue to improve grant management procedures.
- Complete the development of policies and prepare a manual for adoption by the Board of Trustees.
- Document property tax levy and abatement procedures, property tax distribution, and corresponding debt services obligations.
- Reconcile and maintain balance sheet accounts including escrows, deposits, advances, deferred revenues, utility billing, etc.
- Develop and implement a plan that responds to Red Flag Rules that protect against identify theft.
- Continue to streamline payroll import of data including testing and implementing the time and schedule interface to MUNIS from Novatime.

### GOAL #2

#### **Continue to improve policies and procedures related to the management of the Village's capital improvement funding and capital asset tracking.**

- Update Glen Tax Increment Financing Proforma (Q1) and TIF Management and Retirement Plan (Q2).
- Monitor cash flow for 2009 Library bond issue through the completion of the new building and parking deck.
- Continue to assist Capital Projects with Special Service Area (SSA) closeout and annual tax levies.
- Coordinate with Financial Advisor to refund and/or issue bonds.
- Coordinate with Capital Projects to account for project life budgeting.

### GOAL #3

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

- Continue to enhance the presentation of information in the budget document for GFOA Distinguished Budget Award submission.
- Create an enterprise fund rate model and update component assumptions and actuals for 2011 and beyond.
- Support analysis of North Maine Utility System.
- Refine the procedures around budget changes.
- Continue to enhance the Village practice to direct charge for payroll through collecting more accurate time data.
- Monitor fund balance levels on a routine basis per Village policy.
- Continue to educate departments on budget management within MUNIS to increase the frequency of review and the accuracy of actual revenues and expenses.

### GOAL #4

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

- Develop, test and train departments on procedures for the monthly close out of requisitions.
- Implement MUNIS Contract Management to support multiple purchase orders and retention related to capital projects.
- Develop and test end of year procedures for the close out of purchase orders; train departments on the close-out procedures.
- Track prevailing wage act as it applies to Village procurements and ensure compliance.
- Commence centralizing procurement records and make contracts available in Village document repository.
- Track invoice payments and change orders processed against MUNIS purchase orders.
- Revise purchasing document to separate into procedures manual (see Goal #1) and a policy document.

### GOAL #5

#### **Manage resolution center growth and monitor citizen response.**

- Build a comprehensive 2011 strategy for Public Works, Capital Projects and Development to collect and report on public surveys.
- Support the development of a public communication plan for customer services in the Village.
- Review Glenview utility billing accounts for consumption variations including zero consumption and multiple estimated reads.
- Customer Service Representative training on cash receipting and utility billing.
- Support the creation of a data archive for Web QA work order data.
- Continue to monitor bankruptcies and foreclosures.
- Continue to cross-train and expand customer service duties with other departments.

## GOAL #6

### **Manage customer service requests and information technology training programs to continue to improve business processes.**

- Go-Live training for all departments on blanket purchase requisition and confirming purchase order set up.
- Evaluate and implement a combined reporting strategy for MUNIS and Track IT tickets.
- Schedule Office 2010 training.
- Identify custom fields in MUNIS and Active Directory to synchronize update and establish a single network log-in for employees.
- Broaden use of EIC to include Crystal Reports, specialized training documents and "how-to" guides.
- Integrate Public Works and Baxter Woodman into as-built review and editing process.
- Conduct SharePoint training to more widely expose employees to the features within the software.
- Continue to develop and expand Business Intelligence Tool within Map Office for department reports and performance measures.
- Continue GIS data development (address maintenance, backflow prevention devices, streetlights, map books, CIP planning, utility as-builts).
- Establish routine Enterprise Management Training and develop new training programs as new modules are deployed.
- Evaluate and test mobile device editing relating to field utilities.

## GOAL #7

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

- Creating MUNIS Work Order service requests.
- Evaluate and implement source management for Village of Glenview website to allow version tracking and data synchronization between development site and live site.
- Implement content management for Village of Glenview website to allow users to maintain dedicated sections.
- Support the water system analysis and strategic plan by providing initial data and incorporating results back into GIS.
- Collaborate with HR and Payroll to restructure MUNIS Position Control module to reflect current Village authorized positions.
- Support deployment of enhanced New World Records Management System.
- Support HR deployment Human Resources Phase II automated tasks (Personnel Actions, on-line applicant tracking, personnel file maintenance and employee training tracking).
- Support the setup and installation of upgrades to the Supervisory Control and Data Acquisitions system.
- Develop on-line Commuter Parking renewal and payment process.
- Continue to extend the MUNIS dashboard functionality.
- Upon Village approval of annual data use agreement with Cook County, import GIS base map and property data, edge-match and update related databases.
- Continue to develop and extend web forms on the Glenview Public Website.

- Install infrastructure for Novatime scheduling and time entry software. Support Novatime scheduling integration with MUNIS payroll and work orders.
- Support the implementation of New World Dispatch web view and crash reporting.
- Continue to develop and deploy MUNIS Work Orders, Fleet and Facilities including Fixed Assets.
- Continue to expand electronic payment services from Village website.
- Upgrade Village phone system.
- MUNIS Utility Billing migration from UB Classic to UB CIS - data conversion and customer information system implementation to improve business processes.
- Create mobile version of the Glenview Public Website
- Participate in testing GIS data import required for software upgrades in support of the New World public safety enterprise application.

#### GOAL #8

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

- Produce a three-year updated vision for the Technology Strategic Plan.
- Coordinate with HR to update Village electronic communications policy for change in IRS laws on cellular devices, record retention, and use.
- Deliver an Information Technology Disaster Recovery Plan that reflects the Police Department Data Center architecture and all critical Village applications.

#### GOAL #9

##### **Manage technology to enable effective collaboration and communication.**

- Continue to build the process to deliver electronic meeting information to the Village Board of Trustees.
- Consolidate and improve mobile device services to increase readability and decrease the need for wireless access cards.
- Evaluate alternative providers of communication services for consolidated billing and support.
- Implement data replication and application redundancy of MUNIS Application new server environment.
- Research method for users to easily migrate documents to the central Village document repository.
- Develop standard operating procedure for Village-wide document scanning and indexing.
- Continue to evaluate technology enhancements for employee mobile computing.
- Support VMO developing a request for proposals for Village-wide document scanning and indexing.
- Develop application data interoperability process to optimize data management.
- Manage existing and develop new functionality of Employee Information Center (EIC) to accommodate employee collaboration needs.

# *Business Plan*

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## *Public Works Department*

### GOAL #1

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

- Complete Policy and Procedure Manual for Streets/Forestry
- Complete Policy and Procedure Manual for Water/Sewer
- Develop plan to implement and communicate SOP's
- Continually develop, document, and implement preventative maintenance programs

### GOAL #2

#### **Increase employee knowledge through comprehensive training, including cross training.**

- Complete full first full cycle of the Cross Training Program
- Arrange necessary training to stay in compliance with annual schedule
- Maintain tracking database of employee training
- Create mechanism for on-the-job-site safety assessments to be completed by Supervisors and Superintendents

### GOAL #3

#### **Improve Employee Safety with Comprehensive Departmental Risk Management Program**

- Hold monthly Safety Talk Brown Bag Lunches
- Conduct quarterly facility safety audit
- Conduct Tailgate Safety Talks
- Hold monthly Safety Committee meetings
- Implement Accident review policy for preventable accidents

### GOAL #4

#### **Improve Management Information through Enhanced Data Collection and Reporting Mechanisms**

- Assist Administrative Services in the implementation of Purchase Orders module
- Assist Administrative Services in the implementation of Asset Management
- Assist Administrative Services in the implementation of Work Orders
- Implement MUNIS Work Order System
- Continually monitor the departmental budget using the purchase order system
- Continue and improve upon the tracking of department outputs
- Implement MUNIS/Novatime modules for payroll, work orders, asset management, purchase orders, inventory, etc

#### GOAL #5

##### **Provide a High Level of Customer Service to the Residents and Businesses in Glenview**

- Negotiate 2011-2013 Labor Management Contract
- Continue to perform service analysis
- Complete Cross Connection Program Development for commercial properties
- Implement Village refuse franchise agreement for townhomes; distribution of carts and administration of hardship program
- Implement pilot program for the installation of LED street lighting in accordance with grant funding parameters

#### GOAL #6

##### **Effectively maintain the Village's fleet in order to ensure internal customers meet their operational goals**

- Implement electronic indirect time, inventory, and repair order entry by Mechanics
- Order seven replacement vehicles, including six heavy-duty dump trucks (Also, coordinate the auction of the replaced units)
- Initiate pilot maintenance repair program with local dealerships to perform preventative maintenance and repairs on light and medium-duty vehicles
- Conduct a full review of pilot maintenance repair program; overall satisfaction, financial analysis, and quality impacts over the course of 2011

#### GOAL #7

##### **Manage opportunities to purchase shared services and commodities to create economies of scale**

- Participate in Municipal Partnering Project for joint purchasing

# *Business Plan*

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## *Police Department*

### GOAL #1

#### **Implement NOVATIME Software module.**

- Meet with Village Team and IT to implement procedures
- Meet with Department personnel to explain new policy and procedures as required

### GOAL #2

#### **Continue a comprehensive review and update of all department policies and procedures**

- Establish priority for policy review and establish progress schedule
- Begin delegation of review efforts
- Establish training protocol for policy changes
- Attend CALEA conference to obtain "Best Practice" information and training

### GOAL #3

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

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

### GOAL #4

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

- Direct stationary patrol at hazardous locations to increase enforcement measures by 5% over 2010 figures
- Enhance traffic calming efforts by utilizing additional speed cart and speed boards to expedite servicing neighborhood concerns for traffic safety
- Continue our educational/enforcement efforts with Home Owners Associations, schools and neighborhoods in an effort to enhance traffic safety and quality of life
- Increase school zone enforcements by 5% over 2010

### GOAL #5

#### **Utilize directed patrol to target identified community problems**

- Target quality of life traffic issues and ordinance violations in identified problem areas
- Target parks and schools with crime prevention efforts with emphasis on drug and alcohol violations
- Target the Glen Town Center to minimize disruptions

GOAL #6

**Reorganize the functional structure of the Police Department**

- Solidify timetable for change of key personnel
- Reduce organization structure from two to one Deputy Chief and one sworn position
- Evaluate existing personnel to optimize placement of personnel
- Develop and implement selection process
- Train newly promoted Sergeant at Northwestern University
- Create transitional mentoring program
- Communicate clearly to all personnel the changes and their impact



# *Business Plan*

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## *Fire Department*

### GOAL #1

**Order and place into service a replacement ambulance at fire station 6 to maintain effective emergency response capabilities through adhering to the established apparatus replacement schedule.**

- Convene the apparatus committee
- Recruit additional staff members from the EMS Division
- Gather facts on interior layout and design
- Determine chassis preferences including repair and maintenance considerations
- Develop specifications\Compare specifications to those published by the Northwest Municipal Conference
- Finalize specifications
- Determine most cost effective purchasing plan
- Order vehicle
- Upon delivery, outfit and equip new ambulance
- Provide the appropriate training on vehicle operations to all personnel
- Place the new ambulance in service at Station 6
- Place the current ambulance in reserve status
- Determine the capabilities of current reserve ambulance (815)

### GOAL #2

**Enhance efficiency and improve record keeping procedures through utilizing newer technology by implementing an electronic ambulance care reporting system for field use by our paramedics.**

- Convene an ePCR committee
- Determine expectations and requirements for patient care reporting (PCR) data collection
- Research and evaluate current patient care reporting practices and available electronic software products and systems that will meet or exceed state and local emergency medical system requirements
- Determine applicability and functionality towards a new system at the operations and administrative levels.
- Purchase and/or enter into an agreement for applicable software and hardware for ePCRs
- Formalize an SOP on ePCR technology inclusive of completion requirements, HIPPA, and ambulance billing
- Provide appropriate training on software applications to all personnel

### GOAL #3

**Achieve full compliance with mandated FCC regulations by the radio frequency narrow banding of fire department radios and dispatch base in advance of the imposed January 2013 deadline.**

- Inventory department radios and determine the ability to narrow band
- Seek alternate vendors who can provide reprogramming, replacement and installation services of fire department radio communications equipment.
- Purchase necessary replacement equipment as needed to meet narrow banding upgrade
- Coordinate with GPSDC on upgrading and programming of base station equipment
- Program all appropriate mobile and portable radios for both wide band and narrow band operational channels
- Advise and educate fire department personnel on the narrow banding upgrade and operation differences
- Monitor and address any operational differences or difficulties with narrow banding project
- Schedule remaining interoperable and mutual aid frequencies to narrow band operation to assure a coordinated conversion
- Schedule to remove all wide band transmit channels from base stations, mobile and portable radios
- Continue to meet with the Village negotiating team and the Labor Attorney
- Review and discuss proposals provided by the Union
- Schedule and attend negotiating sessions
- Review, analyze, and respond to proposals
- Offer counter-proposals and come to agreement on topics
- If agreements cannot be determined, pursue other avenues per the CBA
- Finalize, settle on all appropriate language, sign a new CBA
- Successfully negotiate and implement a new Collective Bargaining Agreement (CBA) with the Glenview Professional Firefighters Association, Local 4186 of the International Association of Firefighters

### GOAL #4

**Provide critical Village personnel with the opportunity to review their department specific emergency operations in the Village Emergency Operations Center (EOC)**

- Review current Village Emergency Operations Plan (EOP) and update as appropriate
- Contact the Village President, Village Manager and Department Directors and communicate the importance to review and update their specific emergency operations plan
- Complete a full inventory of the EOC and storage room, including the operations of electronic and technology support
- Assure that current department plans and support supplies are included in the EOC storage room

- Secure the room and schedule a date for a full operational review of the Emergency Operations Center
- Provide instruction and review to all elected Village Officials, Department Directors and other critical personnel on the operations of the Emergency Operations Center.

# *Business Plan*

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## *Development Department*

### GOAL #1

**Manage the Village's Inspectional Services programs to ensure efficient, timely and accurate code enforcement.**

- Conduct annual fire inspections for all low, medium and high target hazard occupancies. Provide clear and concise inspection reports and if required schedule and conduct timely re-inspections
- Conduct inspections and testing of fire suppression systems for new occupancies to insure compliance with adopted codes.
- Respond to and close complaints according to established protocols. Track and categorize types of complaints.
- Complete all annual food service and other health inspections. Take timely action to correct violations.
- Conduct all required building inspections and re-inspections within established time manner and process protocols.
- Review and/or re-review permit applications within established time frames. Provide clear and understandable plan review comments.
- Manage and audit the outsourced plan reviews and inspections.
- Coordinate the annual business license registration process.
- Implement and manage the Drainage Team.
- Manage the Flood Risk Reduction Cost-Sharing Program.
- Coordinate the liquor license administration process.

### GOAL #2

**Manage the Village's planning initiatives to deliver efficient, timely and accurate regulatory review of development proposals and special projects.**

- Review land uses, development proposals and coordinate the necessary regulatory review process.
- Effectively manage development proposals and special projects using established protocols and preliminary agendas.
- Assist Capital Projects in the implementation of the identified Milwaukee and Waukegan Corridor improvements.
- Participate with the other member communities in the design and implementation of the Skokie Valley Trail.
- Provide support to the redevelopment efforts for Downtown, Milwaukee and Waukegan Corridors.
- Provide support to the Willow Road Community Actions Group.

- With Capital Projects, implement the storm water management ordinance amendments and research the storm water utility fee feasibility.
- Assist the Economic Development Manager with the following development initiatives: Navy Land, Villa Redeemer/Lifesource, Dominick's, Loren Dealership, Chestnut Intersection, Village Hall/Public Campus, & Avon
- Research, draft, gain public input and implement the following code improvements: Parking and Loading, Unified Development Code, Cross Access Agreements, Planned Development and Site Plan Review Ordinances.
- Obtain Village Board direction on the update of the Village Comprehensive Plan.
- Complete the necessary steps to enter FEMA's Community Rating System.

### GOAL #3

#### **Identify and implement process improvements to increase Departmental efficiency and/or reduce costs.**

- Complete the Highland Park/ Lincolnwood Inspection and Plan Review RFP process.
- Complete the MMC code enforcement study
- Create a tracking process for occupancies that require a fire alarm system.
- Develop a Health Inspection Process Manual Outline
- Create a process manual outline for Fire Inspections.
- Create sample title sheets for permit submittal for residential and commercial projects.
- Develop efficiencies and protocols for the code enforcement program.
- Develop info sheets for contractors/developers to use for permit process and another sheet to hand out at the time of permit issuance regarding inspections, etc
- Utilize ACE Team to identify and implement MUNIS process improvements (i.e. pre-load inspections, food establishment scoring, enhancements to avoid work arounds, etc.)
- Identify Crystal Reports needed to actively track permits and inspections and create reports.
- With Administrative Services, devise procedures to incorporate more efficient use of document management through additional scanning and document destruction.

### GOAL #4

#### **Continue to identify and implement measures that provide a high level of customer service.**

- Determine appropriate methods to manage Department functions during peak summer time periods.
- Maintain project specific permit fees on the Projected Revenue Spreadsheet.
- Maintain CEU credits and certifications.
- Enable all inspector to obtain UL Certification for inspecting Electric car charging stations
- Utilize the website to provide more up to date information (i.e. better instruction pamphlets, public notices, case and permit status, inspection requests etc.
- Perform a quarterly customer service survey and a semi-annual internal customer service survey.

# *Business Plan*

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## *Capital Projects Department*

### GOAL #1

**Provide efficient departmental administration and 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**

- Ensure 2012 project design meeting mailings go out on time with meetings held in 4th quarter; all meeting materials to be posted to Village website
- Continue implementation of the *Flood Risk Reduction Program* (storm water master plan) & update the Village Board on progress during 2011 CIP budget workshops
- Support analysis of the North Maine Utility system water rate and valuation
- Evaluate edge of pavement treatment versus various forms of curb and gutter and review the existing concrete road policy
- Consider releasing RFP for Navy Disposition Parcel
- Establish priorities and develop funding recommendations for: Storm Water, Downtown, Milwaukee Corridor, and Waukegan Road to continue progress on master plans developed
- Support VMO in working with legislators, Metra, and Amtrak officials to develop IGA facilitating the relocation of the Amtrak station to The Glen of North Glenview
- Establish an aggressive bidding and awarding schedule to ensure award of all 2011 core CIP projects by May 1, 2011
- Coordinate with Public Works for storm and sanitary televising; also confirm receipt of all necessary Public Works field reports
- Update RPI (Road Priority Index) for use in selecting road reconstruction projects for 2012-2016 CIP Planning
- Review and identify funding sources to ensure sufficient long-term funding for CIP and maintenance of storm water related components
- Complete plans for final design of 2013 projects, preliminary design of 2014 projects and conceptual design of 2015 projects
- Monitor and use existing programmed grant funds and apply for any pertinent grants or other outside funding as available
- Coordinate Village projects with other agencies (IDOT, CCHD, Townships, ICC, METRA, etc.) and vice-versa to ensure proper scheduling and allocating of CIP funds
- Continue monitoring Willow Road widening project
- Work with MWRD officials regarding regional storm water and sanitary sewer initiatives.
- Evaluate 2011 Municipal Partnering efforts completed by the Construction Group; complete summary report

## GOAL #2

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

- Track and evaluate web update use and response for 2011 core CIP projects
- Obtain Project Manager effectiveness surveys from major Contractors; evaluate areas for improvement
- Consolidate existing Construction Division policies and practices and publish internal handbook
- Coordinate with Finance to refine the Special Service Area policy to address financing and administrative practices; close-out all open SSAs
- Coordinate with Support Services and update Village website with entire 2012-2016 CIP; complete other pertinent web updates, as necessary
- Coordinate with the Public Works Department for restoration and budget allotment follow-up in spring 2011 for completed 2010 projects
- Track and analyze contingency use for 2010 CIP projects
- Conduct 12 month warranty inspection on all 2010 Projects

## GOAL #3

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

- Complete five-year Facilities CIP as part of Department's 2012-2016 CIP planning process
- Review opportunities to complete "In the Loop" Facilities work-order summary reports
- Refine major inspection element lists for all Village facilities and related routine inspection schedule; publish and share internally
- Implement 50% of element list inspections noted above
- Improve internal prioritization and communication of daily work orders to provide 24-hour status feedback to work requestor
- Evaluate MUNIS "Work Orders" Module; ensure effectiveness and efficiency
- Establish policy for routine maintenance for use in developing 2012 Facilities Operating Budget
- Secure on call electrical & plumbing contractors
- Complete the Village-wide facilities survey
- Complete all department service level agreement

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*VILLAGE OF GLENVIEW*



*PERSONNEL BUDGET*

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## Village of Glenview Personnel Summary

This comprehensive, detailed personnel budget is new to the 2011 budget. The tracking of personnel across funds is needed to understand the financial impacts to specific programs and to maintain historical reference of personnel direct charges.

The personnel budget includes not only full time equivalents (FTE) but also the number of authorized positions. For example, there is 1.0 FTE Crossing Guards and 10 positions make up the 1.0 FTE (10 positions at .10 FTE each). Historically, personnel had only been recorded by FTE count.

This budget provides the number of authorized full time equivalents, positions, direct charges and movement across the organization at one point in time. This tracking will continue going forward

Village Wide	Full Time Equivalents				Positions
	2009 Actual	2010 Adopted	2010 Revised	2011 Budget	2011 Positions
Full Time	293.00	297.00	295.00	287.00	287.00
Part Time	19.47	23.61	18.44	18.75	68.00
Seasonal	2.03	2.76	2.76	0.50	3.00
<b>Total</b>	<b>314.50</b>	<b>323.37</b>	<b>316.20</b>	<b>306.25</b>	<b>358.00</b>

### *Summary by Department*

Board of Trustees	1.00	1.00	1.00	1.00	7.00
Village Manager's Office	29.60	30.97	29.35	28.65	36.00
Administrative Services	14.00	16.00	16.00	16.00	17.00
General Government	0.00	0.40	0.00	0.00	0.00
Public Works	60.03	60.75	59.75	55.49	58.99
Police	91.62	94.00	90.00	88.00	116.00
Fire	84.00	86.00	86.00	83.00	83.00
Development	21.25	21.25	22.50	22.50	28.00
Capital Projects	13.00	13.00	11.60	11.60	12.00
<b>Total</b>	<b>314.50</b>	<b>323.37</b>	<b>316.20</b>	<b>306.25</b>	<b>358.00</b>

Corporate Fund  
Personnel Summary

Fund: Corporate	Full Time Equivalents				Positions
	2009 Actual	2010 Adopted	2010 Revised	2011 Budget	2011 Positions
Full Time	267.00	247.63	244.04	234.60	263.00
Part Time	16.22	18.30	14.75	14.71	58.00
Seasonal	1.53	1.13	1.13	0.00	0.00
<b>Total</b>	<b>284.75</b>	<b>267.06</b>	<b>259.92</b>	<b>249.31</b>	<b>321.00</b>

*Summary by Department*

Board of Trustees	1.00	1.00	1.00	1.00	7.00
Village Manager's Office	8.85	10.10	8.10	7.69	10.00
Administrative Services	13.50	11.70	11.70	11.55	15.00
General Government	0.00	0.40	0.00	0.00	0.00
Public Works	54.03	32.11	31.52	29.21	50.00
Police	91.62	94.00	90.00	88.00	116.00
Fire	84.00	86.00	86.00	83.00	83.00
Development	21.25	21.25	22.50	22.50	28.00
Capital Projects	10.50	10.50	9.10	6.36	12.00
<b>Total</b>	<b>284.75</b>	<b>267.06</b>	<b>259.92</b>	<b>249.31</b>	<b>321.00</b>

Joint Dispatch  
Personnel Summary

Fund: Joint Dispatch	Full Time Equivalents				Positions
	2009 Actual	2010 Adopted	2010 Revised	2011 Budget	2011 Positions
Full Time	17.00	15.00	17.00	17.00	17.00
Part Time	2.75	4.62	3.00	3.00	9.00
Seasonal	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>19.75</b>	<b>19.62</b>	<b>20.00</b>	<b>20.00</b>	<b>26.00</b>

*Summary by Program*

Joint Dispatch	19.75	19.62	20.00	20.00	26.00
<b>Total</b>	<b>19.75</b>	<b>19.62</b>	<b>20.00</b>	<b>20.00</b>	<b>26.00</b>

## Redevelopment Fund Personnel Summary

Fund: Redevelopment	Full Time Equivalents				Positions
	2009 Actual	2010 Adopted	2010 Revised	2011 Budget	2011 Positions
Full Time	3.00	3.00	3.00	3.00	0.00
Part Time	0.00	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>

### *Summary by Department*

Capital Projects	2.50	2.50	2.50	2.50	0.00
Administrative Services	0.50	0.50	0.50	0.50	0.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>

Caretaker Fund  
Personnel Summary

Fund: Caretaker	Full Time Equivalents				Positions
	2009 Actual	2010 Adopted	2010 Revised	2011 Budget	2011 Positions
Full Time	1.00	1.00	1.00	1.00	1.00
Part Time	0.00	0.00	0.00	0.00	0.00
Seasonal	0.50	0.50	0.50	0.50	3.00
<b>Total</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>4.00</b>

*Summary by Department*

Public Works	1.50	1.50	1.50	1.50	4.00
<b>Total</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>4.00</b>

Water Fund  
Personnel Summary

Fund: Water	Full Time Equivalents				Positions
	2009 Actual	2010 Adopted	2010 Revised	2011 Budget	2011 Positions
Full Time	0.00	14.22	13.99	15.11	1.00
Part Time	0.00	0.12	0.12	0.33	0.00
Seasonal	0.00	1.13	1.13	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>15.47</b>	<b>15.24</b>	<b>15.44</b>	<b>1.00</b>

*Summary by Department*

Village Manager's Office	0.00	0.06	0.06	0.00	0.00
Administrative Services	0.00	2.20	2.20	2.30	1.00
Public Works	0.00	13.21	12.98	11.39	0.00
Capital Projects	0.00	0.00	0.00	1.75	0.00
<b>Total</b>	<b>0.00</b>	<b>15.47</b>	<b>15.24</b>	<b>15.44</b>	<b>1.00</b>



## Sewer Fund Personnel Summary

Fund: Sewer	Full Time Equivalents				Positions
	2009 Actual	2010 Adopted	2010 Revised	2011 Budget	2011 Positions
Full Time	0.00	3.18	3.12	3.73	0.00
Part Time	0.00	0.03	0.03	0.08	0.00
Seasonal	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>3.21</b>	<b>3.15</b>	<b>3.82</b>	<b>0.00</b>

### *Summary by Department*

Village Managers office	0.00	0.06	0.06	0.00	0.00
Public Works	0.00	3.15	3.09	2.97	0.00
Capital Projects	0.00	0.00	0.00	0.85	0.00
<b>Total</b>	<b>0.00</b>	<b>3.21</b>	<b>3.15</b>	<b>3.82</b>	<b>0.00</b>

North Maine Fund  
Personnel Summary

Fund: North Maine	Full Time Equivalents				Positions
	2009 Actual	2010 Adopted	2010 Revised	2011 Budget	2011 Positions
Full Time	0.00	7.38	7.27	7.11	1.00
Part Time	0.00	0.06	0.06	0.13	0.00
Seasonal	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>7.44</b>	<b>7.33</b>	<b>7.24</b>	<b>1.00</b>

*Summary by Department*

Village Managers office	0.00	0.06	0.06	0.00	0.00
Administrative Services	0.00	1.60	1.60	1.65	1.00
Public Works	0.00	5.78	5.67	5.45	0.00
Capital Projects	0.00	0.00	0.00	0.14	0.00
<b>Total</b>	<b>0.00</b>	<b>7.44</b>	<b>7.33</b>	<b>7.24</b>	<b>1.00</b>

Wholesale WaterFund  
Personnel Summary

Fund:Wholesale Water	Full Time Equivalents				Positions
	2009 Actual	2010 Adopted	2010 Revised	2011 Budget	2011 Positions
Full Time	0.00	0.58	0.57	0.55	0.00
Part Time	0.00	0.01	0.01	0.01	0.00
Seasonal	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.59</b>	<b>0.58</b>	<b>0.56</b>	<b>0.00</b>

*Summary by Department*

Village Managers office	0.00	0.06	0.06	0.06	0.00
Public Works	0.00	0.53	0.52	0.50	0.00
<b>Total</b>	<b>0.00</b>	<b>0.59</b>	<b>0.58</b>	<b>0.56</b>	<b>0.00</b>

Municipal Equipment Repair Fund (MERF)  
Personnel Summary

Fund: MERF	Full Time Equivalents				Positions
	2009 Actual	2010 Adopted	2010 Revised	2011 Budget	2011 Positions
Full Time	4.00	4.00	4.00	4.00	4.00
Part Time	0.50	0.50	0.50	0.50	1.00
Seasonal	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>5.00</b>

*Summary by Department*

Public Works	4.50	4.50	4.50	4.50	5.00
<b>Total</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>5.00</b>

Insurance and Risk Fund  
Personnel Summary

Fund: Insurance and Risk	Full Time Equivalents				Positions
	2009 Actual	2010 Adopted	2010 Revised	2011 Budget	2011 Positions
Full Time	1.00	1.00	1.00	0.90	0.00
Part Time	0.00	0.00	0.00	0.00	0.00
Seasonal	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.90</b>	<b>0.00</b>

*Summary by Department*

Village Manager's Office	1.00	1.00	1.00	0.90	0.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.90</b>	<b>0.00</b>

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*VILLAGE OF GLENVIEW*



*GLOSSARY OF TERMS*

## *Glossary of Terms*

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### 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.

### **FXED 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.

### **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*

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**AA:** Affirmative Action  
**ADA:** Americans with Disabilities Act.  
**APWA:** American Public Works Association  
**BAN:** Bond Anticipation Note  
**CAD:** Computer Aided Dispatch, Computer Aided Design.  
**CAFR:** Comprehensive Annual Financial Report  
**CBD:** Central Business District.  
**CIP:** Capital Improvements Program  
**CPM:** Center for Performance Measurement.  
**DARE:** Drug Awareness Resistance Education program.  
**DPW:** Department of Public Works  
**EMS:** Emergency Medical Services.  
**EPA:** Environmental Protection Agency.  
**FTE:** Fulltime equivalent  
**GFOA:** Government Finance Officers Association  
**HHW:** Household Hazardous Waste  
**HR:** Human Resources  
**ICMA:** International City/County Management Association  
**IDOT:** Illinois Department of Transportation  
**IEPA:** Illinois Environment Protection Agency  
**IMRF:** Illinois Municipal Retirement Fund  
**IT:** Information Technology  
**J.U.L.I.E.:** Joint Utility Location Information & Excavation System  
**NPDES:** National Pollutant Discharge Elimination System  
**NPDES:** 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