



The Village of
Glenview

2012 Adopted Annual Budget

Todd Hileman
Village Manager





The Village of Glenview

Fiscal Year 2012 Adopted Annual Budget

Presented to:

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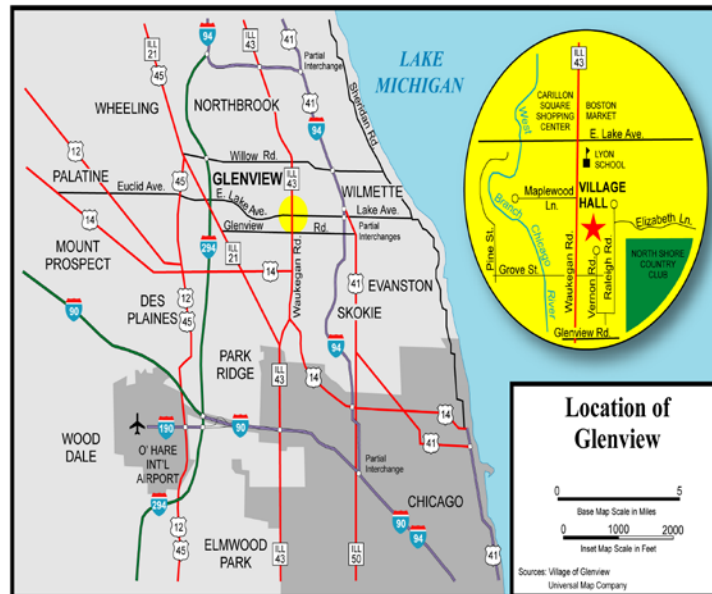
William Fitzpatrick
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Jerry Burke
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and
The Staff of the
Village of Glenview

Village of Glenview Profile

The Village of Glenview was incorporated on June 20, 1899 with an estimated population of 351. Today, the Village covers 13.83 square miles and has a population of approximately 44,692 residents. Located in Cook County, the Village has many fine amenities including great public services, excellent schools, many parks, playgrounds, and open space covering more than 700 acres, numerous options for shopping and dining and access to transportation options. These amenities have made Glenview a vibrant and thriving community and one of Chicago's premier suburbs.



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

Glenview is an affluent community and is home to successful and well-educated professionals. It also serves as the home to such corporations as Kraft Foods, Aon and Abt Electronics. Between the late 1990s and early 2000s, the Village took on a major challenge when it redeveloped the former Glenview Naval Air Station, closed by the Pentagon in 1995. This site known as "The Glen" is now a 1,121 acre mixed use district of residential, retail, office, light industrial, sport and entertainment uses.

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

The President, with the Trustees, appoints the Village Manager, responsible for implementing Board policies and handling day-to-day operations, including overseeing a staff of approximately 269 full time employees in seven municipal departments; Administrative Services, Capital Projects and Inspectional Services, Planning and Economic Development, Fire, Village Manager's Office, Police, and Public Works.

Table of Contents

Village of Glenview Profile	1
GFOA 2010 Award	5
Letter of Transmittal	8-11

Introduction and Overview

How to Use this Document	13-14
Village History	15-16
Village Demographics	17-22
Budget Process Overview.....	23
Organization Chart	24
Budget Calendar	25
Basis of Budgeting	26-29
Budget and Financial Policies.....	30-33

Business Plans and Performance Measures

Business Plans and Performance Measures.....	35
Administrative Goals.....	36-39
Department Business Plans.....	40-56
Performance Measures.....	57-62

Summary by Fund

Village of Glenview Fund Structure	65
Village of Glenview Fund Structure After GASB 54.....	66
Revenue Highlights	67-72
Expenditure Highlights	73-76
All Funds Summary	77
2012 Village Sources and Uses	78
2012 Fund Balance Statements	79-82

Corporate Fund

Corporate Fund Summary	86-92
------------------------------	-------

Special Revenue Funds

Refuse and Recycling Fund	95-96
Joint Dispatch Fund.....	97-98
Police Special Fund	99
Foreign Fire Fund	100

Glen Redevelopment Fund (TIF)	101-102
Glen Caretaker Fund (TIF)	103-104
2009E Debt Service Fund	105-106
Special Tax Allocation Fund (TIF).....	107-108
Glen Land Sales Fund (TIF)	109

Enterprise Funds

Enterprise Funds Overview	111
Glenview Water and Sanitary Sewer Funds Overview	112
Glenview Water Fund	113-115
Glenview Sanitary Fund	116-118
Wholesale Water Fund	119-120
Commuter Parking Fund	121-122
North Maine Water and Sewer Fund	123-126

Internal Service Funds

Municipal Equipment Repair Fund	129-130
Capital Equipment Replacement Fund	131-132
Insurance and Risk Fund.....	133-134
Facilities Repair and Replacement Fund	135-136

Trust and Agency Funds

Trust and Agency Fund Overview	139
Police Pension Fund	140
Firefighters' Pension Fund	141
Escrow Deposit Fund	142
Special Service Area Bond Fund	143

Capital Project Funds

Capital Projects Funds Overview	145
Capital Projects Fund	146
2006A Project Fund	147
Glen Capital Projects Fund	148
Village Permanent Fund	149
Motor Fuel Tax Fund	150

Debt Funds

CPBS 04 Fund	153
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Budgets by Department

Department Operating Summary155-156
Village Board of Trustees157-162
General Government163-169
Village Manger Office Department.....171-186
Administrative Services Department.....187-200
Public Works Department.....201-216
Police Department.....217-221
Fire Department.....224-227
Development Department.....229-236
Capital Projects and Inspectional Services Department.....237-248

Capital Spending and Debt Management

Capital Spending251-254
Debt Management257-285

Component Unit

Village of Glenview Public Library288-291

Supplementary

Resolution.....294-295
2010 Tax Levy.....298
Glossary of Terms.....301-313



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Glenview
Illinois**

For the Fiscal Year Beginning

January 1, 2011

Linda C. Danson Jeffrey R. Emer

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 proposed annual budget for Fiscal Year 2012. The Board of Trustees held four public budget workshops throughout the months of August, September, October, and November, as well as a capital improvement resident workshop which was held in September. This budget represents considerable effort and analysis on behalf of staff and a significant contribution of time for review and discussion on the part of the Village Board.

Overview

Preparation for the 2012 annual budget began with an understanding that the national and local economic recovery continues to be painfully slow. The goals remained much the same as they have over the last several years; minimize the financial burden on the Glenview taxpayer, identify cost cutting strategies and opportunities, responsibly utilize Village reserves when necessary, and proactively structure the Village in a way that will maximize the level of service that can be provided with a stagnant level of resources. The Village Board and management have met these goals by continuously reviewing and revising business practices, organizational structure, staffing levels and financial policies. In June, a Budget Committee was formed with selected representatives from all Village departments. The committee identified significant savings which are reflected in the 2012 annual budget.

When Cook County recently released the tax rate reports for the 2010 levy, a number of articles focused on the increasing tax rates for local jurisdictions including the Village. It is important to remember that the Village does not levy to a tax rate but rather levies a specific dollar amount. The rate increase for the Village between the 2009 tax year and the recently released 2010 tax year was primarily the result of lower property values determined by the assessors during the triennial reassessment. The Equalized Assessed Valuation (EAV) for the Village of Glenview dropped nearly 10% from 2009 to 2010 as a result of this reassessment. While the reduced EAV drove the rate up 12.7%, the actual amount levied by the Village and therefore collected from the taxpayers went up just \$210,056, an increase of less than 2%. For the 2011 property tax levy to be collected in 2012 the Village Board has limited the increase to 0.78% which is equal to the value of newly annexed, constructed or improved property reflected in the 2010 EAV. This increase of \$86,245 should have the effect of a \$0 increase to current taxpayers on average.

Given the economic challenges facing the Village and its residents, the Village management team constructed a spending plan for the upcoming year that addresses basic community priorities and relies on a multitude of strategies that will not only produce savings in 2012 but also in the years to come.

2012 Cost Cutting Strategies:

A Budget Cost Reduction Committee was formed in 2011 with a mission to identify innovative ways to reduce expenses. The committee was quite successful in right sizing 2011 expenditures, especially in areas of overtime and office supplies. Additionally, to minimize the FY 2012

shortfall and with an eye toward the future, the following strategies have been integrated into the proposed budget:

- ✓ Joint Purchasing: In fall 2010, the Village invited surrounding municipalities to participate in what has come to be known as the Municipal Partnering Initiative (MPI). MPI offers municipalities the opportunity to leverage economies of scale and achieve procurement savings and stave off inflationary costs. This initiative has achieved savings of \$400K – \$500K to date and seventeen joint purchasing projects are currently planned for 2012.
- ✓ Useful Life of Vehicles and Equipment: The Capital Equipment Replacement Fund (CERF) internal service charges were reduced by extending the useful life and reducing replacement costs for vehicles and equipment. These adjustments resulted in a reduction in internal services charges of approximately \$250K, while adhering to financial policies.
- ✓ Claim Reserves: The Unpaid Claim Reserve was adjusted from a 75% to a 55% confidence level. This adjustment was based on positive claim data trends. This resulted in a reduction of internal service charges of approximately \$700K.
- ✓ Staff Reductions: Elimination of 18 full-time positions occurred throughout 2011. This included 10 positions through the Voluntary Separation Program and 8 positions through attrition and restructuring. The workload will be absorbed by a combination of reassigning existing staff responsibilities and contracting outside resources where necessary. With the rising costs associated with pensions, health insurance and other components of employee compensation these position eliminations will result in substantial long term savings.

Over the past several years significant changes to how the Village provides services have been made, and operations and policies continue to be evaluated. Management has been successful in meeting the goals of the Village Board to minimize the impact to the taxpayer while maintaining a high level of service. It is worth noting, however, should the local economy continue to remain stagnant or possibly decline further, or if the State of Illinois continues to seek ways to shift costs onto local governments, it is likely that service level expectations may need to be a central topic of discussion next fall as the Village prepares for FY 2013.

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

Long Term Strategic Goals

On an annual basis the management team reflects upon the progress made in the previous year and evaluates where the organization is going in the future. This evaluation is intended to discover innovative ways to continue to pursue the Board of Trustees administrative goals. The 2012 Administrative Goals are the foundation for the department annual goals but always have an eye out to the future.

The Administrative Goals are:

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

Long Term Financial Goals

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

- ✓ Determine the feasibility of a storm water utility. Currently, the storm water capital improvements and maintenance are funded by the Corporate Fund. A dedicated revenue stream for storm water projects would alleviate some of the long term burden on the Corporate Fund.
- ✓ Continued utilization of a pay-as-you-go method to avoid the costs associated with debt issuances. Programs that are currently funded on a pay-as-you-go basis include capital projects, capital equipment replacement, and facility repair and replacement.
- ✓ Continue to use actuarially recommended funding levels, as opposed to the required minimum. Thus the percent funded remains higher and puts the Village in a stronger financial position over the long-term.
- ✓ Continue to monitor and evaluate the enterprise funds so they are in a financial position to remain self-sustaining.

- ✓ Maintain appropriate reserves to minimize the Village's vulnerability to the state of the economy.
- ✓ Review and balance decreasing Tax Increment Finance revenue with ongoing debt and make-whole payment commitments.
- ✓ Continue to seek alternative funding sources to diversify the Village's revenue streams to minimize the reliance on sales tax.

Conclusion

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

Sincerely,



Todd Hileman
Village Manager

VILLAGE OF GLENVIEW



INTRODUCTION AND OVERVIEW

How to Use This Document

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

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

Introduction and Overview

The Overview contains the message from the Village Manager, which discusses the economic and fiscal challenges facing the Village as the 2012 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.

Business Plans and Performance Measures

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

Budgets by Fund

The Financial Summary Table at the beginning of this section provides an overview of estimated 2012 revenues, expenditures and ending Fund Balance/Net Assets. This section includes a chart depicting the fund structure prior to and after the implementation of the Governmental Accounting Standards Board's (GASB) Statement No. 54. Each Budget by Fund includes a written budget summary and a table that presents the estimated revenues, operational expenditures, capital expenditures, transfers and changes in Fund Balance (or Net Assets). The written budget summary includes a detailed review of revenues and expenditures for the budget period.

Budgets by Department

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

Capital Spending and Debt Management

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

Component Unit

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

Supplementary Section

The Supplementary Section contains a copy of the adopted FY 2012 budget resolution, 2011 Tax Levy documents, and a glossary for reference.

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

First Inhabitants and Pioneers

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

The first western pioneers came to the area from Europe and England in the 1830s. They were looking for an opportunity to establish themselves and Illinois, unlike the original 13 states, was a vast sea of prairie grasses broken only by stands of oak trees which were called "groves." Traveling in those days was very difficult and often dangerous as the streams and treacherous swampy areas were unbridged, and the trails were winding and narrow. The Indians were, for the most part, friendly and even helpful so they did not present a great danger to these settlers.

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

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

The Civil War Years

The Civil War years were a period of prosperity for the farmers in Glenview. Many of them improved their farm buildings and their homes and were quite prosperous. In October 1871, Chicago was devastated by the Great Chicago Fire. Chicago's building needs to rebuild the city 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.

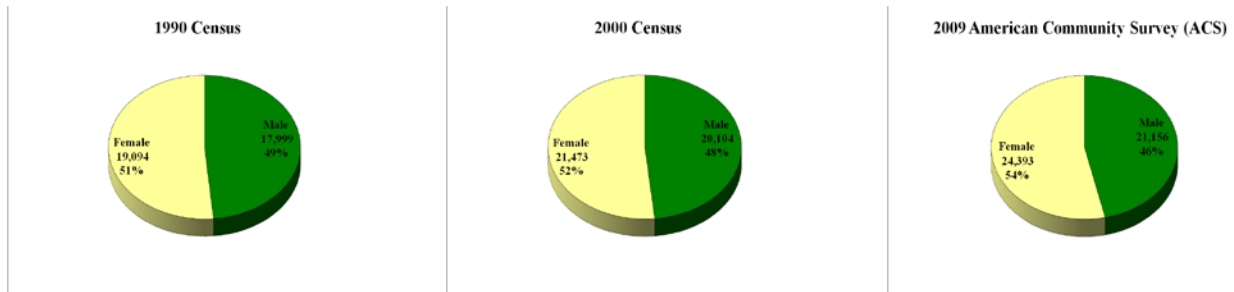
Village of Glenview Demographics

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

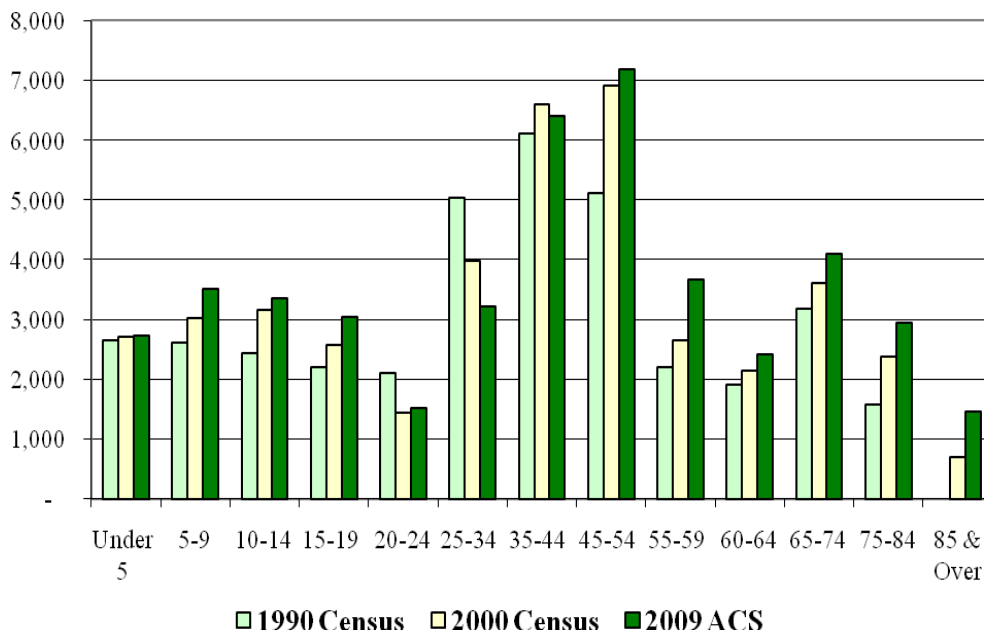
* Source: U.S. Census Bureau Estimates and Data 2000 - 2010

Gender

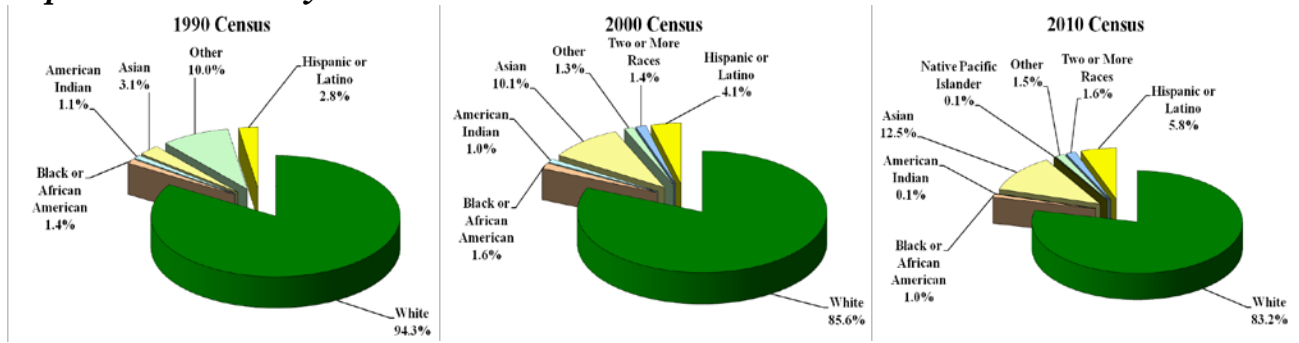


Age Information

	1990 Census	2000 Census	2009 ACS
Median Age	37.5	41.3	43.6



Population Diversity*



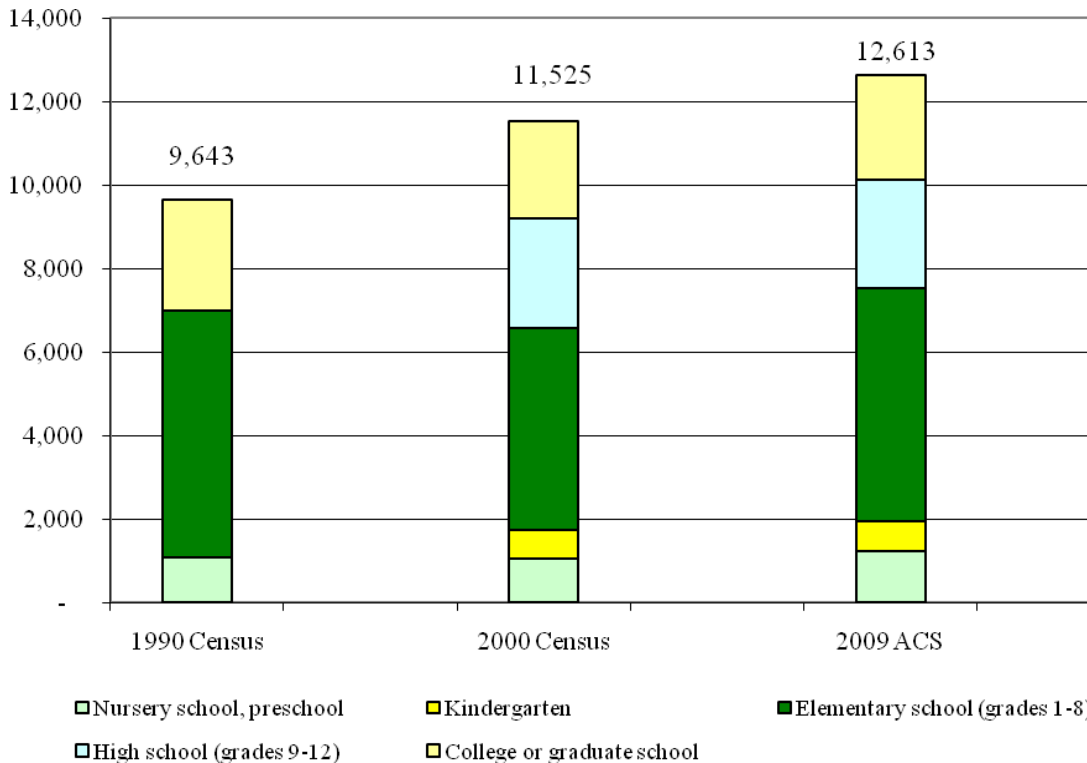
*Respondents could select more than one category

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

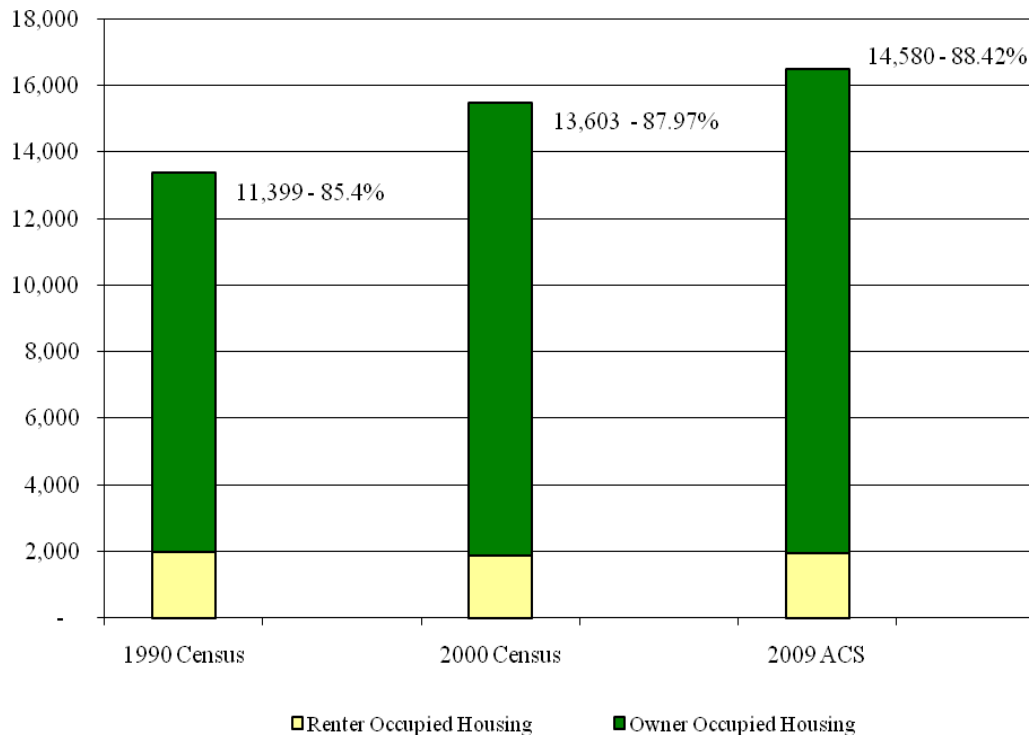
In 1990 High School and Elementary School statistics are combined

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

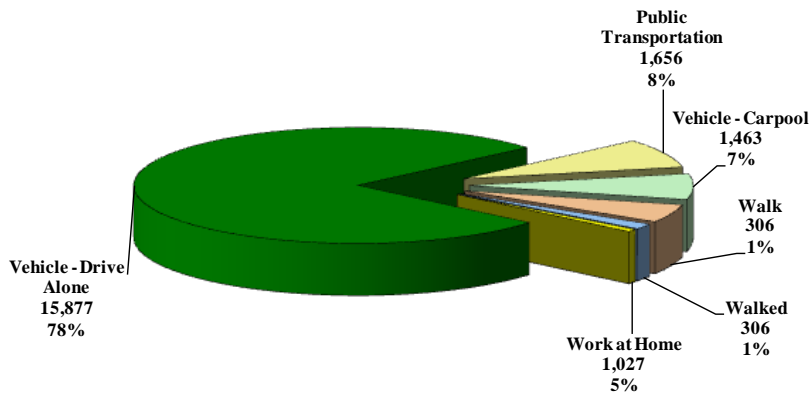
Airports

O'Hare International Airport

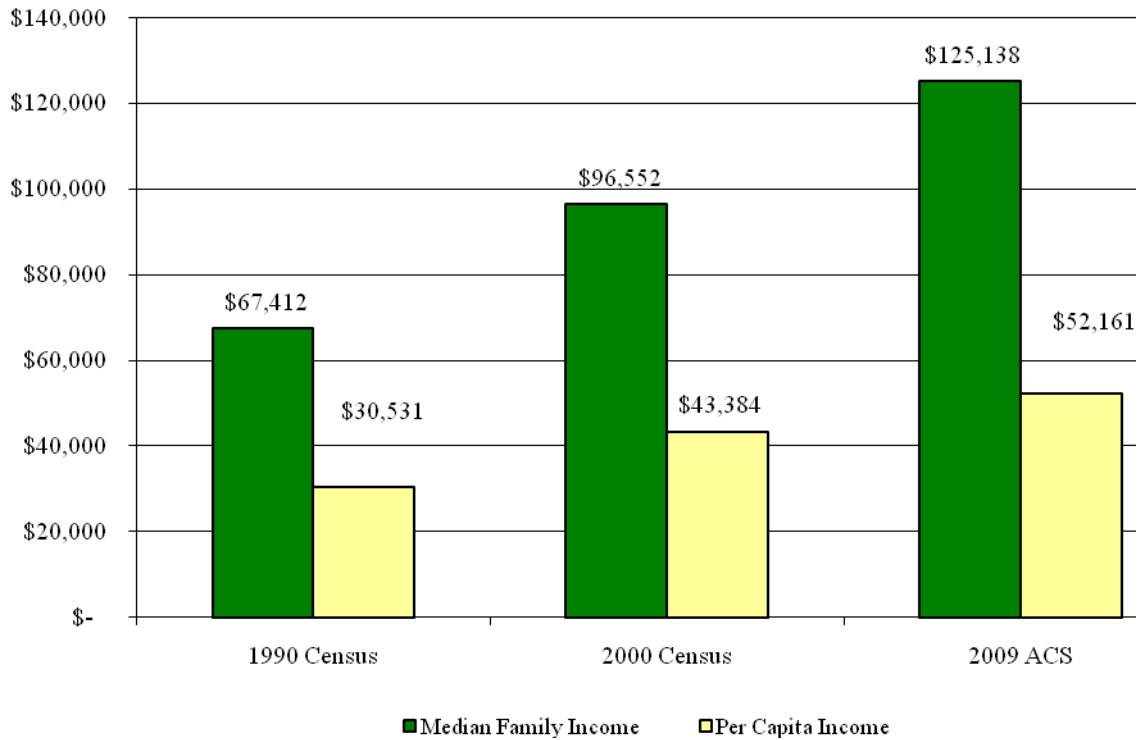
Commute Time

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

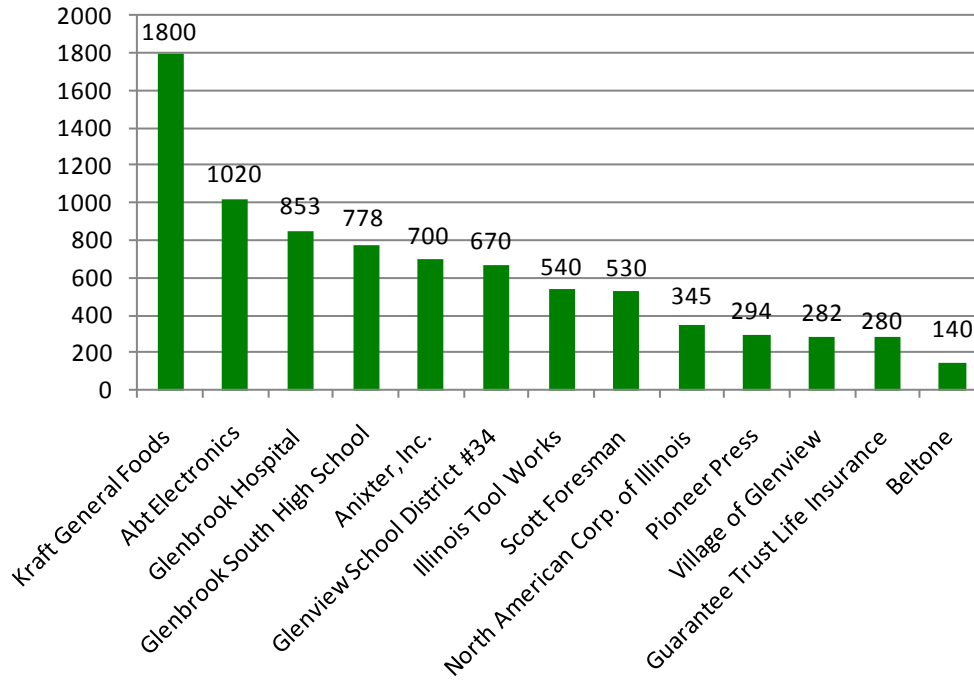
Commuting Mode of Transportation



Economic Characteristics



Principal Area Employers

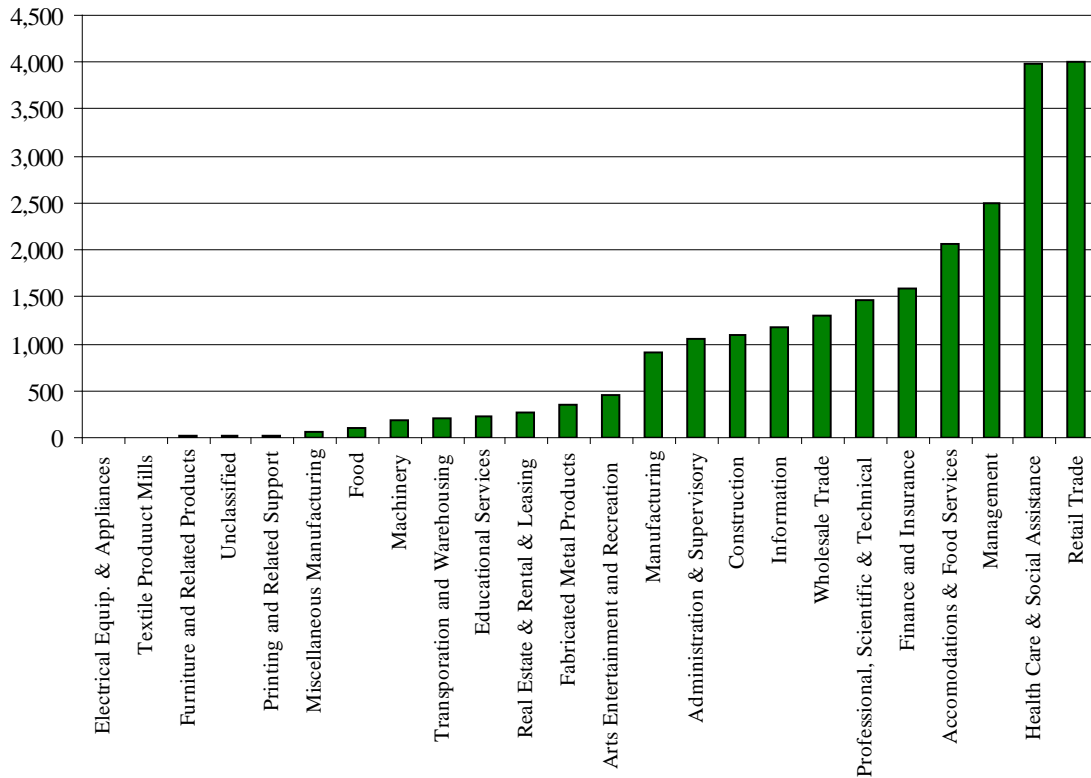


Private Employment in the Village of Glenview*

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

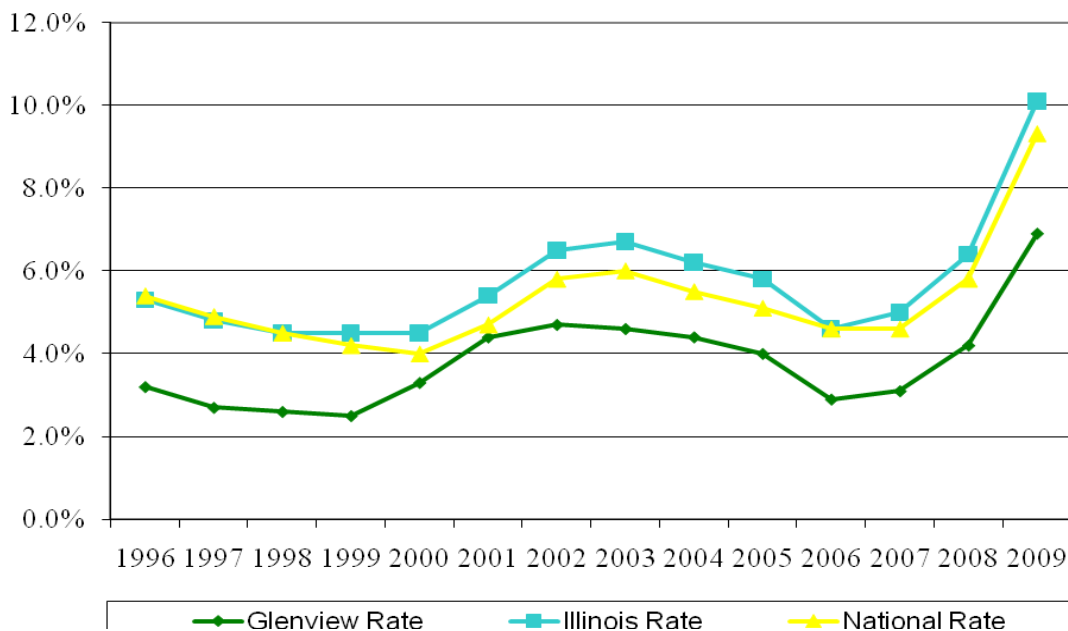
Private Area Employers by Job Sector*



*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

Budget Process Overview

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

Prepare Financial Forecast

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

Develop Department Business Plan

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

Submit Department Request

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

Review Operating Requests

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

Manager Review of Requests

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

Board Work Sessions

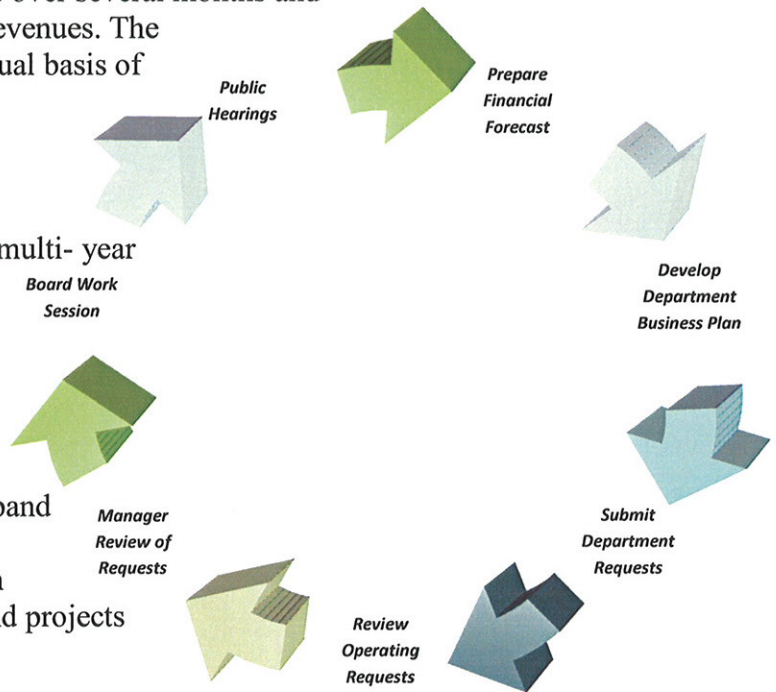
The Village Board holds several workshop sessions and invites the public to attend. Each workshop has a different focus and all funds are presented and discussed.

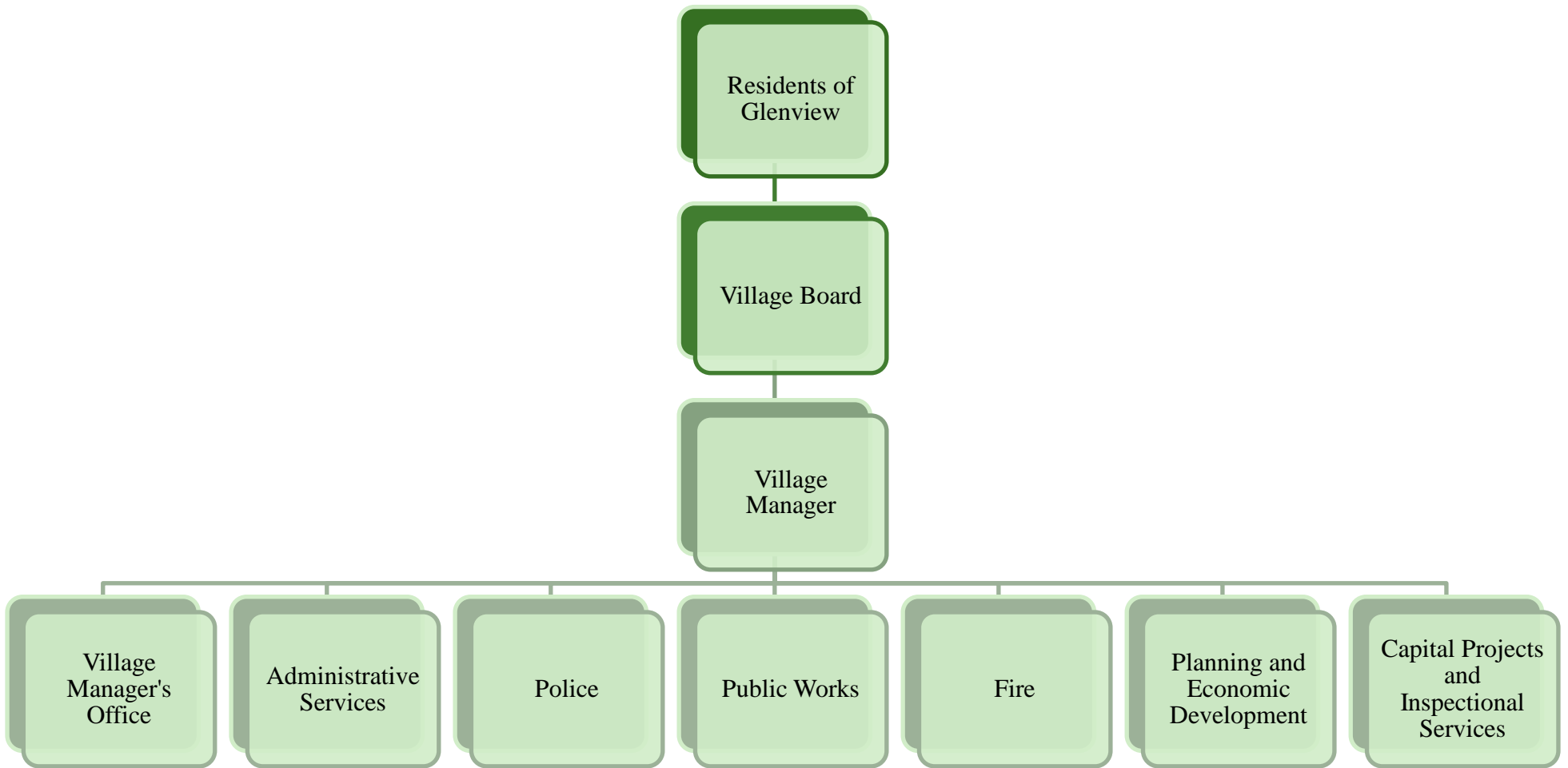
Public Hearings

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

Amending the Budget

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





FY2012 Budget Preparation Calendar

Division Review

- 29-Jul-2011 Departments complete budget entry for 2011 Projections and 2012 Budget
- 3-Aug-2011 Quarterly Supervisor Meeting - Review Workshop 1 Presentation
- 4-Aug-2011 Public Presentation Corporate Fund Revenues and Expenditures

Department Review

- August Budget Team reviews department budgets
- 2012 Personnel initial projections complete (Excel)

Budget Team Review

- 7-Sep-2011 CIP Community Meeting and receive public input on proposed capital projects
- 13-Sep-2011 Public Presentation of Capital Improvement Program and Water and Sewer Rates
- 14-Oct-2011 Finalize Revenue and Expenditure Projections

Manager Review

- 18-Oct-2011 Public Presentation of Special Appropriations and Corporate Fund
- 1-Nov-2011 Public Presentation of GASB 54, Special Revenue, Enterprise, and Tax Increment Financing Funds
- Public Presentation of Library Budget
- Public hearing on Proposed 2011 Tax Levy & Abatements (First Reading)
- Public hearing on Proposed 2011 SSA Tax Levy (First Reading)
- Prepare Truth in Taxation Certification
- 4-Nov-2011 Proposed Budget on display for public inspection

Board Review

- 15-Nov-2011 Public hearing on Proposed 2012 Budget
- Public hearing on Proposed 2011 Tax Levy & Abatements (Second Reading)
- Public hearing on Proposed 2011 SSA Tax Levy (Second Reading)
- Adoption of the 2012 Budget, 2011 Tax Levy & Abatements, 2011 SSA Tax Levy
- 23-Nov-2011 File 2012 Budget Resolution, 2011 Tax Levy Ordinance, and 2011 SSA Levy
- File 2012 Certificate of Estimated Revenue by Source
- File Truth in Taxation Certification with the Cook County Clerk

Basis of Budgeting

This section describes the basis upon which the budget is developed. The Village's budget is generally based on standards set for in Generally Accepted Accounting Principles (GAAP) and any deviations are noted.

Legislative Requirements

Illinois Compiled Statutes (50 ILCS 330/), Illinois Municipal Budget Law, and Cook County filing requirements have regulations that certain timelines be met during the Village's budget process. The chart below summarizes these requirements and identifies the date completed for the 2012 budget process.

Action Required	Municipal Code Policy	Illinois Statute/ County Deadlines	Date Completed
Budget Officer presents tentative Operating budget to the Board of Trustees	On or before the first Friday of October	NA	Sept 13
Proposed Annual Budget made available for public inspection	At least 10 days prior to the required public hearing	At least 10 days prior to the required public hearing	Oct 28
Legal Notice of Public Hearing	At least one week prior to the public hearing	At least 7 days prior to the required public hearing	Nov 3
Public Hearing on Proposed Annual Budget	Not less than one week after the tentative budget is made available for inspection	Held prior to adoption	Nov 15
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	Nov 15
Public Hearing in the Proposed Tax Levy	Prior Adoption	Prior to Adoption	Nov 1
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	Nov 15
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	Nov 28
Filing the Truth in Taxation Certification	On or before the last Tuesday in December	Filed with the Tax Levy	Nov 28
Filing the Budget and Appropriations Ordinance		Within 30 days of adoption by the Board of Trustees	Nov 28

Revenues

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

Taxes are broad-based revenues intended to cover basic services such as public safety or street repair. Tax revenue is used to provide services all residents and businesses benefit from. Taxes may be assessed on the basis of property valuation (property taxes) or upon the basis of a business transaction (sales taxes). The Village of Glenview collects revenue from both of these sources.

Charges for services and/or fees are assessed directly to the beneficiary of the service and may be intended to cover all or only a part of the service provided, such as; licenses and permits and utility charges. In those instances in which the charge is insufficient to cover the cost of service, the Village must subsidize the service with its general tax revenues. Revenues, both taxes and charges for services, are primarily derived from three sources; local, state shared and grants/entitlements. The various funding sources are discussed in the Revenue Highlights section of this document.

Matching Revenues to Expenditures

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

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

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

Each fund is a self-balancing set of accounts used to track the activity of specific revenues or series of revenues. Fund types that involve service delivery include the Corporate Fund, Special Revenue Funds and Enterprise Funds. These three fund types account for most of the Village's service delivery. The Corporate Fund is the largest fund and accounts for most primary services.

Special Revenue Funds account for the proceeds of special revenue sources, taxes, charges or grants that are used to finance projects or activities as required by law or contractual agreements.

Enterprise funds are used for those activities designated by the board to operate on a self-funding basis, using accounting methods similar to business enterprises. The intent of an Enterprise Fund is to earn sufficient profit to ensure the fund's continued existence without reliance on general tax revenues.

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

The chart below illustrates the relationship of revenues and which fund types and department expenditures and fund type.

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

The Corporate Fund is the 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.

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

Basis of Accounting

The revenues, expenditures, and transfers for the Village's Governmental Funds are prepared on a modified accrual basis consistent with Generally Accepted Accounting Principles (GAAP). The revenues, expenditures, and transfers for the Village's Enterprise Funds, Internal Services Funds, and Pension Trust Funds are prepared according to full accrual accounting principles consistent with GAAP.

Under modified accrual accounting, revenues are recognized when measurable and available and expenditures are recognized in the accounting period in which the associated liability is incurred. Under full accrual accounting revenues are recognized in the accounting period in which they are earned while expenses are recognized in the period they are incurred. There are few instances in which the Village's budget deviates from GAAP. These include:

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

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

Budget and Financial Policies

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

Budget Policies

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

- Tentative budget, without any further inspection, notice or hearing, may be further revised and adopted by vote of the president and board of trustees. Notice of the public hearing shall be given by publication of a legal notice in a newspaper having a general circulation in the Village at least one week prior to the time of the hearing.
- If the budget, as approved by fund, needs revision, the Village Board has the authority to revise the budget by reducing, adding, and changing dollar amounts within the budget. This action shall be in the form of a Budget Amendment. A Budget Amendment does not require a public inspection, notice and/ or hearing, as is required for the original budget adoption.
- A Budget Amendment is approved by the Village Board via Resolution. The Village Board adopts the budget at the Fund level. A budget amendment is only required if budgetary authority, or expenditures, are projected to exceed the adopted amount at the Fund level.
- The Budget Officer (Village Manager) is authorized to make transfers between departments (within the same fund), no budget amendment is required.
- The Budget must be balanced, meaning the estimated expenditures do not exceed estimated revenues and other available funds. The balanced budget must also adhere to the minimum standards set for in the Village's Fund Balance Policy.
- The Budget Document will be published in a format that satisfies all criteria of the Government Finance Officer's Association that satisfies all criteria of the Government Finance Officer's Association Distinguished Budget Program.

Fund Balance Policies

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

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

Revenues

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

Capital Projects

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

Debt Management

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

Investments

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

- All investments will conform to applicable State and Village statutes governing the investment of public funds.

VILLAGE OF GLENVIEW



*BUSINESS PLANS AND PERFORMANCE
MEASURES*

Business Plan and Performance Measures

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

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



Administrative Goals

	Administrative Goal	Department Action Steps	Primary Department	Time of Completion
Organization	Continue analyzing operations, staffing, and programs to ensure cost-effective, efficient, and quality service is provided to residents and businesses	Review alternatives for departmental or divisional consolidation to achieve cost savings.	Village Manager's Office	Q2 2012
		Identify potential customers to expand the solid waste pick up contract through Groot for multi-family buildings.	Public Works	Q1 2012
		Evaluate the assignment, distribution and management of commuter parking at both the Downtown and The Glen of North Glenview Stations.	Village Manager's Office	Q4 2012
		Complete water system master plan with Baxter-Woodman and begin implementing its recommendations.	Capital Projects and Inspectional Services	Q2 2012
		Analyze the current water/sewer fee model; make recommendations, if any, including alternative fee structures.	Administrative Services	Q3 2012
		The Inspectional Services Division will commence Same Day Reviews (SDRs) for all small- and medium-sized permits to streamline the permit issuance process and improve customer service.	Capital Projects and Inspectional Services	Q1 2012
		As part of the Capital Projects Department and Inspectional Services Division consolidation, staff will be reviewing current processes to identify any areas of repetition and any areas where technology could be used to improve customer service and workflow.	Capital Projects and Inspectional Services	Q1 2012
Technology	Continue to guide the analysis, design and implementation of information and technology assets leveraging projects across multiple departments to support Village operations and provide excellent customer service	Establish reporting of assets, inventory, and services for MUNIS Work Orders (Fleet, Facilities, and Public Works).	Administrative Services	Q1 2012
		Implement Novatime time and attendance scheduling software and interface Munis payroll and work orders to record time.	Administrative Services	Q1 2012
		Integrate and expand the Enterprise Resource Systems to include Novatime public safety shift scheduling, provide more electronic payment services and electronic forms, and build Munis applicant tracking, Munis utility billing upgrade, New World ticketing, fire records, and alarm billing.	Administrative Services	Q4 2012
		Implement 2012 projects identified in the FY 2012-2015 Technology Strategic Plan.	Administrative Services	Q4 2012
		Implement unified messaging through the telephone system to integrate multiple devices.	Administrative Services	Q1 2012
		Develop strategies to deploy enterprise applications on mobile devices.	Administrative Services	Q3 2012

Administrative Goals

	Administrative Goal	Department Action Steps	Primary Department	Time of Completion
Financial Health	Continue improving operating budget, financial practices to promote efficient service delivery, fiscal responsibility, and transparency	Continue to streamline financial operations, including documentation of the accounts payable process, and cross-training the payroll and budget functions.	Administrative Services	Q1 2012
		Complete project to update and include purchasing policies and procedures in the appropriate Village documents.	Administrative Services	Q3 2012
		Complete and publish the Insurance/Risk Fund, Permanent Fund, Special Service Area, Property Tax, Debt Management, and Facilities Replacement Fund section of Financial Policy Manual.	Administrative Services	Q4 2012
		Develop monthly financial reporting and post to Glenview's Transparent Government webpage.	Administrative Services	Q2 2012
		Complete balance sheet account reconciliation.	Administrative Services	Q1 2012
		Continue to extend electronic payment offerings while reducing the number of processing and reconciliation steps.	Administrative Services	Q1 2012
		Evaluate bid collection and distribution management software.	Administrative Services	Q1 2012
		Develop a Master Plan and workflow for Village record-keeping and Freedom of Information Act compliance.	Village Manager's Office	Q1 2012
		Expand Administrative Adjudication program to include additional municipal ordinance violations; explore collaboration with nearby municipalities.	Planning and Economic Dev.	Q2 2012
Municipal Collaboration	Continue developing intergovernmental relationships to enhance the overall quality of life in the Village	Continue and expand Municipal Partnering Initiative (MPI) projects/participation in order to achieve cost savings via offering vendors/contractors economies of scale, and seek cooperation with more agencies including area school and park districts.	Village Manager's Office	Ongoing
		Provide regular feedback to the Illinois Department of Transportation to expedite Phase I/II Design of the 4-Lane with Median option for the Willow Road Project.	Village Manager's Office	Ongoing
		Work with legislators, Metra and Amtrak officials to identify potential grant funding to relocate the Amtrak station to The Glen of North Glenview station.	Village Manager's Office	Q2 2012
		Continue seeking funds through the State and Federal appropriations and authorization process; focus on storm water projects.	Capital Projects and Inspectional Services	Ongoing
		Coordinate with Com Ed to ensure completion of their Action Plan to improve services to the seven circuits identified in August 2011 as high outage circuits.	Village Manager's Office	Q2 2012

Administrative Goals

	Administrative Goal	Department Action Steps	Primary Department	Time of Completion
Planning and Economic Dev	Enhance the Village’s community planning and economic development efforts to continue improving the quality of life in the Village of Glenview	Review redevelopment options for the three Village-owned parcels (Dominick’s, Village Hall, Fire Station 6) with Development Advisor and recommend implementation plans.	Planning and Economic Dev.	Q1 2012
		Work with the Development Advisor to assist with creation of a strategic plan for redevelopment of key parcels in the community including key redevelopment parcels in the downtown.	Planning and Economic Dev.	Q3 2012
		Provide information and facilitate discussions with potential developers to encourage redevelopment proposals for vacant or underutilized properties in Glenview.	Planning and Economic Dev.	Ongoing
		Complete a comprehensive update of the TIF Pro Forma including an analysis of the projected property tax revenue.	Administrative Services	Q1 2012
		Receive and analyze expressions of interest for the Navy Disposition Parcel; make recommendations regarding Letters of Intent, if any, including potential impact of those options on the TIF.	Planning and Economic Dev.	Ongoing
		Update Comprehensive Plan – including Annexation Policy.	Planning and Economic Dev.	2012/2013
		Continue progress toward code updates focusing on improved efficiency and clarity in the regulatory process, including: commission re-organization and uniform rules of procedure, site plan review, planned development zoning, and unified development code; maintain current regulatory codes with recommended updates-national electrical code; identify green initiative codes requested by customers and residents.	Planning and Economic Dev.	Ongoing
		Create a centralized parcel inventory of key redevelopment sites in the community, containing key statistical information for each.	Planning and Economic Dev.	Q1 2012

Administrative Goals

	Administrative Goal	Department Action Steps	Primary Department	Time of Completion
Customer Service	Enhance the Village’s communication program to promote expedient and effective dissemination of information to internal and external customers of the Village	Research solutions for mobile customer service request submission and inquiry.	Administrative Services	Q2 2012
		Develop standard Resolution Center service request monthly report and post to Glenview’s Transparent Government webpage.	Administrative Services	Q2 2012
		Promote department website content update.	Administrative Services	Q4 2011
		Develop business statistics to populate citizen dashboard.	Administrative Services	Q4 2012
		Continue expanding Resolution Center duties to broaden customer service for Public Works, Development, and Capital Projects.	Administrative Services	Ongoing
		Continue to pursue information dissemination through an updated E-Glenview system, social media, video posts and other computer-driven means.	Administrative Services	Ongoing
Capital Improvements	Continue improving the capital improvement program planning process pertaining to infrastructure and facilities projects in an effective, fiscally – responsible manner	Coordinate with Glenview jurisdictions and assess opportunities to partner on planning for the installation and sharing of future high speed (fiber) data networks.	Administrative Services	Q1 2012
		Upon completion of the fall 2011 IMS roadway testing and updated Water Strategic Plan, staff will update the Board as part of a workshop on the current condition of the Village’s infrastructure and review existing CIP standards and funding needs.	Capital Projects and Inspectional Services	Q2 2012
		As part of reviewing the Village’s long-term CIP funding needs, staff will review additional opportunities with the Board including a potential storm water-only funding source to complete various improvements identified as part of the approved Flood Risk Reduction Program.	Capital Projects and Inspectional Services	Q2 2012
		Staff will continue to actively pursue outside funding sources to support approved special projects and other infrastructure needs.	Village Manager’s Office	Ongoing
		Opportunities to continue to expand the Municipal Partnering Initiative (MPI) will be explored including potential sharing of professional services and partnering with more agencies including area school and park districts.	Village Manager’s Office	Ongoing
		Active coordination with MWRD will continue related to their regional project development to reduce stream bank flooding and county-wide regulatory ordinance.	Capital Projects and Inspectional Services	Ongoing

Department Business Plans and Action Steps

Department Business Plan	Outcome and Completion
Village Manager's Office	
Provide courteous, prompt and efficient service to enhance the level of resident and customer satisfaction.	Customer Service
Catalog and preserve Village ordinances, resolutions, agreements and Village Board meeting minutes.	Ongoing
Respond to requests for information with expediency and accuracy.	Ongoing
Coordinate FOIA requests with legal and departmental representatives.	Ongoing
Assist the public with requests for special events, processing permits and bringing event-related information to the attention of Village Board as warranted.	Ongoing
Ensure that the Village Board is provided with the necessary forums and information to establish the Village Manager's goals, provide direction to staff on issues, and set policies.	Organization
Coordinate the Village Board's annual goal-setting retreat and provide all necessary preparatory reports and supporting commentary for this retreat.	Q3
Coordinate an annual schedule of Executive Sessions and Workshops with the Village Board.	Ongoing
Provide timely information updates to the Village Board.	Ongoing
Ensure legal and legislative support is used efficiently.	Financial Health
Negotiate legal and labor attorney budgets to optimize use of their expertise and minimize costs.	Q1
Negotiate legislative consultant budgets to optimize use of their expertise and minimize costs.	Q1
Review legal and legislative expenditures to ensure costs are assigned correctly and remain within budget.	Ongoing
Facilitate optimal responses to emergency service calls and provide high-quality dispatch services to external and internal customers.	Customer Service
Dispatch appropriate resources on emergency service calls.	Ongoing
Continue to implement cross-training and update the dispatch procedures manual to prepare all dispatchers to handle medical, police and fire calls in a confident and professional manner.	Ongoing
Communicate regularly with internal and external customers about their needs and satisfaction.	Ongoing
Research, deploy and actively maintain an external customer satisfaction tracking tool.	Q1
Process 90% of Future calls within two minutes	Ongoing
Obtain scores of 90% or better on EMD quality assurance calls	Ongoing
Continue to Review, modify, and add policies and procedures to the 9-1-1 Dispatch operations manual.	Ongoing
Continue to manage budget specifically overtime, FLSA, hire back, and part-time expense	Ongoing
Continue to build the part-time dispatcher pool	Ongoing

Department Business Plans and Action Steps

Department Business Plan	Outcome and Completion
Establish an operations committee with members of dispatch and the fire department to improve operational awareness between the two departments and establish new and updated operating procedures.	Ongoing
Participation of dispatch staff in incident drills such as active shooter drill in Grayslake	Q2-Q3
Explorer alternate options for rapid telephone notification system	Ongoing
Implement Nova Time scheduling and time keeping software for PSSS as well as Village wide	Q1-Q3
Seek additional agencies to join Glenview Public Safety Dispatch - on a continual basis	Municipal Collaboration
Seek additional dispatch partnerships in Cook and Lake Counties.	Ongoing
Merge Grayslake onto Glenview's New World Software solution, allowing for future services to be offered to Grayslake	Q1-Q2
Ensure the Village maintains a competitive and cost-effective compensation plan to attract and retain quality employees.	Financial Health
Provide recommendations to modify the employee pay plan based on the recent Comp/Class study	Q1
Support Public Works union negotiation process.	Ongoing
Enhance employee understanding of Village's wage/benefits package and policies	Organization
Design and implement a "Total Rewards Statements" for all Village employees as means to enhance employee understanding of their total wages and benefits.	Q1
Conduct a comprehensive update to the Village's employee handbook and HR-related policies.	Q2
Continue to provide value added services that enable Village Departments to meet their goals and objectives	Organization
Design and implement continued EEO trainings, and also initiate identity protection/confidentiality training for appropriate Village staff	Ongoing
Develop and implement a PSEBA administrative review policy and procedure	Q2
Complete personnel file audits in Police and Fire Departments respectively to ensure compliance with federal and state regulations	Q2
Conduct a comprehensive update of the Board of Fire and Police Commission Regulations in partnership with the Police and Fire Departments, respectively.	Q2
Develop internal HR and risk management standard operating procedures (such as Fair Credit Transaction Act policy, HIPAA policy, FMLA processing, etc.)	Ongoing

Department Business Plans and Action Steps

Department Business Plan	Outcome and Completion
Maintain and enhance the Village's risk management function and loss prevention programs in order to minimize the frequency and severity of loss	Organization
Develop and issue a Request for Proposals for the Village's occupational health services.	Q2
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.	Ongoing
Enhance employee safety committees' operations.	Ongoing
Develop and issue Request for Proposals or Request for Quotations for Village-wide property appraisal.	Q1
Provide quarterly risk management trend reports briefing for department head team.	Ongoing
Support the communications goals and action steps of each Department/ Division's Business Plan; the Village Manager and Board of Trustees	Organization
Continue producing and improving Village Report, E-Glenview, relevant web content, and printed materials as requested by Departments and more as requested.	Ongoing
Increase outreach efforts, including use of social media. The goal is to provide opportunities to meet directly with residents and other constituencies through speaking opportunities and participation in community events.	Ongoing
Enhance small group training for Volunteers, create proficiency testing for training goals, and develop initiatives to increase volunteer support.	Ongoing
Continue "Ask the Village" web series and explore future programming opportunities such as On Demand programming/ Web accessibility.	Ongoing
Continue to develop original programming that supports village functions and community events with wide audience appeal.	Ongoing
Audit GVTV procedures and policies: establish goals for improvement to broadcasting, programming, editing, database management, etc.	Q1
Continue volunteer recruitment and training to maintain a viable work force.	Ongoing
Participate in study group to convert Police Department Community Room into Board Room.	
Administrative Services Department	
Manage the Villages accounts to ensure compliance with applicable regulations and adoption of best practices.	Financial Health
Continue to extend electronic payment offerings while reducing the number of processing and reconciliation steps.	Q3 2012
Document general billing procedures and implement accounts receivable review practices.	Q2 2012
Standardize Finance Division electronic filing procedures and develop a central document library. Centralize financial and accounting procedures into one manual and location.	Q3 2012

Department Business Plans and Action Steps

Department Business Plan	Outcome and Completion
Continue to improve grant management procedures.	Q3 2012
Continue to streamline financial operations focusing on cross-training for the payroll and budget functions.	Q4 2012
Complete the development of policies, including Insurance/Risk Fund, Property Tax, Debt Management, and Facilities Repair and Replacement Fund, GASB 54 impact on fund balance policy, and prepare a manual for adoption by the Board of Trustees.	Q4 2012
Document the list of annual due dates for external filings (Treasurer's Report, budget, taxes, W-2's, 1099's, etc.).	Q4 2012
Document property tax levy and abatement procedures, property tax distribution, and corresponding debt services obligations.	Q4 2012
Continue to reconcile and maintain balance sheet accounts including escrows and utility billing.	Q4 2012
Continue to evaluate business processes to ensure protection against identity theft.	Q4 2012
Develop monthly reporting and post to Village website.	Q2 2012
Continue to streamline payroll import of data including testing and implementing the time and schedule interface to Munis from Novatime.	Q2 2012
Evaluate banking services for 2013 and beyond.	Q3 2012
Review and document lease and agreements revenue and payment processes.	Q4 2012
Draft a process to manage Business Improvement District revenue.	Q4 2012
Continue to improve policies and procedures related to the management of the Village's capital improvement funding and capital asset tracking.	Capital Improvements
Complete a comprehensive update to the Glen Tax Increment Financing Proforma (Q1) and TIF Management and Retirement Plan (Q2).	Q2 2012
Coordinate with Financial Advisor to refund and/or issue bonds.	Q4 2012
Evaluate expansion of Munis fixed asset functionality.	Q3 2012
Evaluate the Munis Project Management module.	Q2 2012

Department Business Plans and Action Steps

Department Business Plan	Outcome and Completion
Budget to meet the Village's operating needs and management objectives while maintaining compliance with applicable regulations and using best practices.	Financial Health
Continue to enhance the presentation of information in the budget document for GFOA Distinguished Budget Award submission.	Q1 2012
Report on the current water/sewer fee rate model. Make recommendations, if any, for support to pursue alternative fee structures.	Q2 2012
Document the annual budget process.	Q4 2012
Continue to support analysis of North Maine Utility System.	Q4 2012
Improve the accuracy and completeness of budget projections.	Q3 2012
Leverage payroll data collected through Novatime to analyze and improve the accuracy of payroll direct charges.	Q3 2012
Implement reporting requirements for GASB 54.	Q2 2012
Improve utilization of integrated automated financial system to support the procurement of goods and services in accordance with requirements and best practices.	Information Technology
Identify the role for Munis Contract Management module through a review of the functionality. Determine impacts on Purchase Order setup. Test expanded functionality of the module. Document the management and approver procedures as a result.	Q4 2012
Develop and test end of year procedures for the close out of purchase orders; train departments on the close-out procedures.	Q2 2012
Track prevailing wage act as it applies to Village procurements and ensure compliance.	Q4 2012
Continue to expand centralizing procurement records and make contracts available in Village document repository.	Q4 2012
Track invoice payments and change orders processed against MUNIS purchase orders; recommend vendor consolidation or bidding when applicable.	Q4 2012
Evaluate bid collection and distribution management software.	Q4 2012
Revise purchasing document to separate into procedures manual (petty cash, credit cards, house accounts, travel and training) and a policy document.	Q4 2012

Department Business Plans and Action Steps

Department Business Plan	Outcome and Completion
Manage citizen requests through the Resolution Center (RC) and monitor and evaluate Village response.	Customer Service
Continue to expand RC duties to broaden customer service for Public Works, Capital Projects and Development.	Q4 2012
Review utility billing processes including consumption, Village codes, meter reading accuracy, late notice procedures, etc.	Q3 2012
Develop standard RC service request response monthly report and post to website.	Q2 2012
Complete Munis Public Works internal and external work order setup and decommission existing work order system.	Q1 2012
Continue to manage lien process for outstanding water billing accounts related to bankruptcies and foreclosures.	Q4 2012
Shadow cross-train with Public Safety Support Services.	Q4 2012
Collaborate with Public Safety Support Services for enterprise system setup for overweight permit tracking payment.	Q3 2012
Collaborate with Public Safety Support Services for enterprise system setup for solicitor's licenses tracking and payment.	Q3 2012
Research the opportunity to expand call recording to Resolution Center in 2013.	Q4 2012
Manage information technology training programs to continue to improve business processes.	Information Technology
Research solutions for mobile customer service request submission and inquiry.	Q1 2012
Conduct monthly progress review of Munis tickets with Tyler Technologies.	Q4 2012
Schedule Office 2010 training.	Q2 2012
Enable authentication from ESS and content management system through Active Directory to establish a single network log-in for employees.	Q3 2012
Deploy Crystal-specific web parts on EIC site to efficiently execute reports and expand department availability.	Q2 2012
Respond to department EIC restructuring requests.	Q4 2012
Conduct SharePoint training to more widely expose employees to the features within the software.	Q1 2012
Continue to develop and expand Business Intelligence Tool within Map Office for department reports and performance measures.	Q4 2012
Continue GIS data development (address maintenance, infrastructure, IMS sign inventory, CIP planning, utility as-builts, water system study data, etc.).	Q4 2012

Department Business Plans and Action Steps

Department Business Plan	Outcome and Completion
Establish routine Enterprise Management Training and develop new training programs as new modules are deployed.	Q4 2012
Research strategies to expose data from enterprise applications on mobile devices.	Q2 2012
Guide the analysis, design and implementation of information assets leveraging projects across multiple departments to support the technology goals of the Village.	Information Technology
Establish reporting of assets, inventory and services for Munis Work Orders.	Q1 2012
Complete website redundancy setup and testing.	Q1 2012
Complete EIC redundancy setup and testing.	Q2 2012
Support the storm water system analysis and strategic plan by providing initial data and incorporating results back into GIS.	Q2 2012
Collaborate with HR, Payroll and Budget to update locations and departments in the Munis Position Control module to reflect current Village authorized positions.	Q2 2012
Support Planning and Economic Development goal to provide customers with on-line permit application, status review and payment functionality.	Q3 2012
Support Inspections publishing of inspection results on-line.	Q2 2012
Support New World Records Management System integration with Grayslake.	Q1 2012
Evaluate fire inspection and fire records data repositories to determine best location for fire inspectors and firefighters access.	Q4 2012
Support HR Munis enhancements such as Personnel Actions, on-line applicant tracking, and employee training tracking.	Q4 2012
Support the setup and installation of upgrades to the Supervisory Control And Data Acquisitions system.	Q4 2012
Support reporting on the on-line Commuter Parking renewal and payment process.	Q3 2012
Continue to extend the Munis dashboard functionality.	Q4 2012
Upon Village approval of annual data use agreement with Cook County, import GIS base map and property data, edge-match and update related databases.	Q3 2012
Continue to develop web forms on the Glenview Public Website. Research licensing options to support a greater volume.	Q4 2012
Support and provide training for Novatime Advanced Scheduling integration with MUNIS payroll and work orders.	Q4 2012
Manage deployment of Novatime Advanced Scheduling software.	Q4 2012

Department Business Plans and Action Steps

Department Business Plan	Outcome and Completion
Support the implementation of New World web E-ticketing and crash reporting.	Q3 2012
Continue to develop and deploy Munis Work Orders, Fleet and Facilities including Inventory.	Q1 2012
Continue to expand electronic payment services from Village website.	Q4 2012
Implement unified messaging through the telephone system.	Q2 2012
Develop Emergency Operations Plan for new phone system.	Q1 2012
Munis Utility Billing migration from UB Classic to UB CIS - data conversion and customer information system implementation to improve business processes.	Q4 2012
Create mobile version of the Glenview Public Website.	Q1 2012
Research options to deploy Village mobile applications.	Q2 2012
Finalize and deploy Munis Property Master improvements.	Q4 2012
Move alarm billing from Access database to New World and payment using the CSS-Epay solution.	Q4 2012
Support Dispatch research efforts on expanding reverse 911 functionality.	Q4 2012
Govern Village information assets to control standards and ensure reliability and security.	Information Technology
Assess inter-jurisdictional opportunities for technology partnering.	Q2 2012
Coordinate with HR to update Village electronic communications policy for change in IRS laws on cellular devices, record retention, and use.	Q1 2012
Manage technology to enable effective collaboration and communication.	Information Technology
Re-evaluate service that delivers electronic meeting information to the Village Board of Trustees.	Q2 2012
Evaluate mobile device services to increase readability and decrease the need for wireless access cards.	Q4 2012
Continue to evaluate alternative providers of communication services for consolidated billing and support.	Q2 2012
Implement data replication and application redundancy of Munis Application new server environment.	Q4 2012
Research method for users to easily migrate documents to the central Village document repository.	Q4 2012
Develop standard operating procedure for Village-wide document scanning and indexing.	Q2 2012
Support a request for proposals for Village-wide document scanning and indexing.	Q1 2012
Research and employ data interoperability standards that optimize data management.	Q4 2012
Research SharePoint 2010 cost and implementation schedule.	Q3 2012

Department Business Plans and Action Steps

Department Business Plan	Outcome and Completion
Public Works Department	
Formalize documentation and increase safety consciousness through implementation of standard operating procedures	Organization
Complete Policy and Procedure Manual for Streets/Forestry	Q1 2012
Complete Policy and Procedure Manual for Water/Sewer	Q2 2012
Develop plan to implement and communicate SOP's	Q3 2012
Continually develop, document, and implement preventative maintenance programs	Ongoing
Increase employee knowledge through comprehensive training, including cross training.	Organization
Continue Cross Training Program for MEO's on for one month every 5 to 8 months	Ongoing
Arrange necessary training to stay in compliance with annual schedule	Ongoing
Maintain tracking database of employee training	Ongoing
Create mechanism for on-the-job-site safety assessments to be completed by Supervisors and Superintendents	Ongoing
Improve Employee Safety With Comprehensive Departmental Risk Management Program	Organization
Hold monthly Safety Talk Brown Bag Lunches	Ongoing
Conduct quarterly facility safety audit	Quarterly
Conduct Tailgate Safety Talks	Quarterly
Hold monthly Safety Committee meetings	Ongoing
Implement Accident review policy for preventable accidents	Q2 2012
Improve Management Information Through Enhanced Data Collection and Reporting Mechanisms	Information Technology
Implement Munis/Novatime modules for payroll, work orders, asset management, inventory, etc.	Q1 2012
Assist Administrative Services in the implementation of Asset Management	Q1 2012
Assist Administrative Services in the implementation of Work Orders	Q1 2012
Implement MUNIS Work Order System	Q1 2012
Continually monitor the departmental budget using the purchase order system	Ongoing
Continue and improve upon the tracking of department outputs	Ongoing

Department Business Plans and Action Steps

Department Business Plan	Outcome and Completion
Improve Management Information Through Enhanced Data Collection and Reporting Mechanisms	Financial Health
Review YTD budget reports with Administration Staff, Superintendents, and Supervisors on a quarterly basis	Ongoing
Initiate a pilot Anti-icing and De-icing program utilizing trailer mounted spray bars/tanks and new 6/8 yard trucks	Organization
Set up two parking lots and two arterials road sections to pilot different products	Q2 2012
Perform product/service analysis	Ongoing
Effectively maintain the Village's fleet in order to ensure internal customers meet their operational goals	Organization
Implement electronic indirect time, inventory, and repair order entry by Mechanics	Q1 2012
Manage opportunities to purchase shared services and commodities to create economies of scale	Municipal Collaboration
Participate in Municipal Partnering Project for joint purchasing	Ongoing
Bid water supply parts, tree planting and cold patch	Q1 2012
Police Department	
Continue a comprehensive review and update of all department policies and procedures	Organization
Establish priority for policy review and establish progress schedule	Q1 2012
Begin delegation of review efforts	Q1 2012
Establish training protocol for policy changes	Ongoing
Attend seminar/training to obtain "Best Practice" information	Q2 2012
Implement in-house and roll call training	Organization
Identify existing training requirements and needs	Q1 2012
Determine the most beneficial delivery system for the training; computer based, large group/classroom, small group practical application	Q1 2012
Identify instructors and develop lesson plans	Ongoing
Contract with vendors and/or develop and deliver training with existing staff/schedules	Ongoing

Department Business Plans and Action Steps

Department Business Plan	Outcome and Completion
Conduct Recruit and Promotional Exams	Organization
Coordinate with Human Resources to identify and contract with testing consultants	Ongoing
Promote and schedule Recruit Test	Ongoing
Conduct and proctor Recruit Test	Ongoing
Promote and schedule Promotion Test	Ongoing
Conduct and proctor Promotion Test	Ongoing
Coordinate with Board of Fire and Police Commissioners to determine successful candidates	Ongoing
Implementation of New World Crash Reporting	Information Technology
Meet with PD, Records and NW Teams to create new procedure for crash reporting	Q3 2012
Install necessary software and printers in cars	Q2 2012
Provide training to departmental personnel reference electronic crash reporting	Q3 2012
Fully implement Electronic Traffic Crash Reporting	Q3 2012
Integrate Tactical Unit into Patrol	Organization
Recruit and train officers in plain clothes tactical patrol	Q1 2012
Perform drug interdictions and mitigate	Ongoing
Problems in identifiable areas such as The Glen Town Center, Parks and bar areas	Ongoing
Integrate new sergeant into Traffic Unit. Manage traffic related issues to maintain high levels of public safety and quality of life in the Village	Organization
Direct stationary patrol at hazardous locations to increase enforcement measures by 5% over 2011 figures with special emphasis on crash causation factors	Ongoing
Develop traffic law enforcement plan based on traffic crash causation factors	Ongoing
Continue our educational/enforcement efforts with Home Owners Associations (HOA), schools and neighborhoods in an effort to enhance traffic safety and quality of life.	Ongoing
Increase school zone enforcements by 5% over 2011	Ongoing

Department Business Plans and Action Steps

Department Business Plan	Outcome and Completion
Fire Department	
Guide the analysis, design and implementation of information and technology assets to support department operations and excellent customer service.	Information Technology
Update mobile devices and enhance current New World application use.	Q2 2012
Formalize an SOP on ePCR technology inclusive of completion requirements, HIPPA, and ambulance billing. Provide appropriate training on software applications to all personnel. Complete transition from paper to fully electronic reporting.	Q1 2012
Assist in NovaTime transition, provide appropriate training to all personnel, and monitor effectiveness/efficiencies.	Q2 2012
Continue improving operating budget, financial practices to promote efficient service delivery, fiscal responsibility, and transparency.	Financial Health
Actively seek opportunities for partnering with neighboring jurisdictions in the areas of equipment, manning, joint-purchasing, and operating procedures.	Q2 2012
Move forward on replacement process for one (1) ambulance and one (1) aerial apparatus, and one (1) utility vehicle.	Q3 2012
Analyze current replacement plan and update where appropriate.	Q3 2012
Continue improving operations, staffing, and programs to maximize quality of service and efficiency	Organization
Conduct promotional process for position of Lieutenant, that complies with state regulations and structure contained in Collective Bargaining Agreement.	Q4 2012
Continue advancing toward becoming an accredited agency by completing comprehensive "Hazard Analysis".	Q3 2012
Analyze benefits and feasibility of transitioning away from current EMS System.	Q2 2012
Continue management of facilities projects in an effective, fiscally-responsible manner.	Financial Health
Manage efficient operations during remodeling Station 8.	Q2 2012
Develop strategy for possible Station 6 relocation related to Downtown redevelopment project.	Q3 2012

Department Business Plans and Action Steps

Department Business Plan	Outcome and Completion
Planning and Economic Development Department	
Manage the Village's economic development initiatives to ensure the viability of Glenview's diverse tax base.	Planning and Economic Development
Represent the Village's interest at the Chamber of Commerce, the North Shore CVB, and trade shows.	Ongoing
Support owners' marketing of available commercial properties and respond to property inquiries.	Ongoing
Conduct business retention visits (major/minor) and coordinate Village response to issues identified.	Ongoing
Provide staff support to Development and PSPR meetings.	Ongoing
Administer incentive agreements including monitoring compliance, manage review process for new requests.	Ongoing
Facilitate Green Business Award program.	2x/year
Manage and improve the economic development contact list; maintain working relationships with area brokers and developers.	Ongoing
Produce quarterly list of new businesses opened.	Ongoing
Coordinate outreach with Chamber and local management companies to provide information on regulatory processes and gain customer feedback.	Ongoing
Manage the following economic development initiatives: Navy Land, Dominick's, Village Hall, Fire Station, Chestnut/Waukegan Intersection, and McGrath.	Ongoing
Assist Development Advisor in generating catalytic developments and preparing recommendations for Village review	Q3 2012
Participate actively in "major" projects e.g. Avon, GlenStar, 600 Milwaukee - from Development meetings through BOT decision	Q4 2012
Coordinate the re-signing of all train station parking lots for ease of use by commuters and visitors - downtown and North Glen	Q2 2012
Comprehensive list of business ownership and property ownership compiled, working with GIS and business licensing data	Q2 2012
Manage the Village's Planning initiatives to deliver efficient, timely and accurate regulatory review of development proposals and special projects.	Planning and Economic Development
Increase the communication with the Board, Manager, Commissions, and other Departments involved in development projects.	Ongoing
Review land uses, development proposals and coordinate the necessary regulatory review process.	Ongoing
Effectively manage development proposals and special projects using established protocols and preliminary agendas.	Ongoing

Department Business Plans and Action Steps

Department Business Plan	Outcome and Completion
Assist Capital Projects in the implementation of the identified Milwaukee and Waukegan Corridor improvements.	Ongoing
Participate with the other member communities in the design and implementation of the Skokie Valley Trail.	Ongoing
Provide support to the redevelopment efforts for Downtown, Milwaukee and Waukegan Corridors.	Ongoing
Provide support to the Willow Road Community Action Group.	Q2 2012
With Capital Projects, implement the storm water management ordinance amendments and research the storm water utility fee feasibility.	Q2 2012
Analyze the impacts of absorbing the services provided to unincorporated areas by the Townships	Q2 2012
Obtain Village Board direction on the update of the Village Comprehensive Plan.	Q3 2012
Research, draft, gain public input and implement the following code improvements: Parking and Loading, Unified Development Code, Cross Access Agreements, Planned Development, Site Plan Review Ordinances, Non-conforming, and Signage.	Q4 2012
Continue to identify and implement service level efficiencies that generate transparent communication and foster better customer relationships.	Planning and Economic Development
Develop comprehensive, yet concise, info sheets to guide customers through the various regulatory processes.	Ongoing
Implement MUNIS process improvements (i.e. permit tracking, application submittal through the web, etc.)	Ongoing
With Administrative Services, devise procedures to incorporate more efficient use of document management through additional scanning and document destruction.	Ongoing
Maintain CEU credits and certifications.	Ongoing
Update and maintain the Economic Development web page to be an effective resource for brokers and developers.	Ongoing
Utilize the website to provide more up to date and relevant planning information (i.e. projects in progress, public notices, case and permit status, case exhibits etc.)	Ongoing
Perform semi-annual customer service surveys to internal and external customers.	Q1, Q3 2012
Modify the Commission staff reports to include a template checklist to ensure all angles of concerns are addressed.	Q1 2012

Department Business Plans and Action Steps

Department Business Plan	Outcome and Completion
Improve Development/PSPR meetings with advance preparation and follow up with customers to ensure they understand the process	Ongoing
Create a centralized data center that includes all demographic information.	Q4 2012
Add Northfield and possibly Golf to the ALJ process; continue discussions with Northbrook; develop data to support expanding program to include police ordinance violations	Q2 2012
Complete the transition of responsibilities resulting from recent Department reorganization.	Q1 2012
Capital Projects and Inspectional Services Department	
Manage the Village's three-year design process to ensure adequate information is available for the five-year CIP planning process and seamless transition to the Construction Division for project delivery	Capital Improvements
Establish an aggressive bidding schedule and ensure bidding of all 2012 core CIP projects	Q2 2012
Host a Village Board Workshop on the condition of the Village's infrastructure including the new IMS roadway ratings and water strategic plan	Ongoing
Support the Village's review of Township infrastructure including impacts on current Village residents and any future annexations	Ongoing
Continue implementation of the approved Flood Risk Reduction Program including hosting a Board Workshop on potential long-term funding sources	Ongoing
Ensure that all critical items related to the Chestnut/Waukegan intersection project are keep on track for January 2013 letting	Ongoing
Coordinate all necessary website updates to ensure that the CP and IS pages are up to date with all pertinent information	Ongoing
Coordinate Village projects with other agencies (IDOT, CCHD, Townships, ICC, Metra, etc.) and vice-versa to ensure proper scheduling and allocation of CIP funds	Ongoing
Continue to monitor and work with MWRD related to their ongoing storm water and sanitary sewer initiatives	Ongoing
Maintain and 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	Financial Health
Work with the Public Works Department on potential policy revisions related to active maintenance funded by the CIP including crack-sealing, MARS-A/C, sewer televising and cleaning and others	Ongoing
Track and analyze contingency use for 2011 projects	Ongoing
Conduct 12 month warranty inspections on all 2010 projects	Ongoing

Department Business Plans and Action Steps

Department Business Plan	Outcome and Completion
Support the close-out of the East of Harms sanitary sewer system improvement project including resolution of all system deficiencies	Ongoing
Maintain and improve existing Village Facilities to ensure a high quality work environment for Village employees and guests	Capital Improvements
Support the Administrative Services Department on any Board policy discussions related to the Facility Repair and Replacement Fund (FRRF) including determining a long-term funding sources	Ongoing
Continue implementation of the Facilities Strategic Plan	Ongoing
Evaluate the use of MUNIS “Work Orders” for potential improvements and improve feedback to customers	Ongoing
Support the Village Hall space needs analysis as necessary	Ongoing
Inspectional Services - Provide timely and efficient inspections services	Customer Service
Research the merits of expanded department hours (nights or Saturdays for homeowners)	Ongoing
Research online permitting, inspections scheduling and complaints/violation reporting options (including new software)	Ongoing
Coordinate with AS on more user-friendly website	Ongoing
Track number of inspections performed and critical violations	Ongoing
Audit 10 each plan review/complaint file/inspections monthly to determine areas of improvement	Ongoing
Outsource fire acceptance testing for alarms and any other systems connected to the alarm system (pre-action, stair pressurization, command rooms)	Ongoing
RFP -fire outsource management of required annual testing reports: alarm testing, hood and duct testing, sprinkler testing	Ongoing
RFI - research firms to provide fire alarm installation and tracking	Ongoing
Hire and cross-train 2 new part-time fire inspectors	Ongoing
Audit historical permits issued and identify any/all instances where necessary inspections were not obtained. Discuss how to better ensure proper inspections are obtained moving forward	Ongoing
Adopt the latest Illinois Dept. of Public Health (IDPH) code	Ongoing
Discuss expanding the Village's health inspection program to offer services to surrounding municipalities	Ongoing
Discuss sending business license renewals and other tasks to the RS (new requests stay with IS)	Ongoing
Revise existing informational handouts to better educate the public	Ongoing

Department Business Plans and Action Steps

Department Business Plan	Outcome and Completion
Respond to and close complaints according to established protocols. Identify and address violation trends	Ongoing
Release same day reviews - Phase 2 - Commercial Remodeling, Wednesdays	Ongoing
Initiation of single family construction permit title sheet for architectural submittals to eliminate or lessen typical plan review items - Work necessary with SS to allow document to be cut and pasted and filled in on a plan submittal.	Ongoing

Performance Measures

Division	Performance Measure	2010 Actual	2011 Target	2011 Projected	2012 Target
Village Manager's Office					
Administration	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%
Communications	Percent increase in E-Glenview subscriptions	12.87%	13%	13%	13%
	Average number of web visits each month	55,025	57,000	57,000	57,000
	Average neighborhood meeting participant satisfaction rating	4.75	4.75	4.75	4.75
	Average rating on Wellness Program participant satisfaction survey	4.21	4	4	4
Human Resources	Percent of workers comp claims reported by employee to supervisor within 24 hours of the incident	NA	100	84	95
	Number of Safety/Loss Prevention trainings conducted per year	0	1	1	2
	Percent change in number of OSHA recordable injuries per year	NA	-5%	5%	-5%
	Percent change in average life of claim (in days) --Workers Compensation	NA	-5%	-5%	-7%
	Percent change in new property/liability losses incurred (measured in dollars incurred)	NA	-1%	-5%	-7%
	Percent change in new workers' compensation losses incurred (measured in dollars incurred)	NA	-2%	-40%	-20%
	Number of Equal Employment Opportunity compliance training topics conducted per year	1	1	1	2
	HMO Health plan claims loss ratio	95.90%	94%	94%	94%
	PPO Health plan claims loss ratio	95.60%	99%	99%	99%
	Percent change in Rx cost per employee per month	NA	7.2%	7.2%	6.0%
	Percent change in generic prescription Rx utilization	NA	1.0%	1.0%	2.0%
	Percent change in 90 day mail order Rx utilization	NA	1.0%	1.0%	1.0%
	Percent of eligible employees participating in the voluntary dental PPO program	NA	5.0%	25.0%	26.0%
Public Safety Support Services	Number of Freedom of Information Act (FOIA) requests processed	1,979	1,500	1,373	1,676
	Number of case reports processed, including arrest reports	5,410	5,680	5,433	5,422
	Telecommunicator average quality assurance score	87.7%	90%	93.3%	90%

Performance Measures

Division	Performance Measure	2010 Actual	2011 Target	2011 Projected	2012 Target
Administrative Services Department					
Support Services	Percent of IT service level agreement response for Helpdesk support (ticket response, back-up completion and security patch update)	99%	99%	99%	99%
	IT Helpdesk service satisfaction and courtesy rating	4	4	4	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%	85%	90%
	Percent of system and service availability	95%	95%	99%	99%
	Percent of IT service level agreement on-hour Priority One response	100%	99%	99%	99%
	Percentage of environmentally friendly registered projects (EPAT) technology products purchased	95%	99%	99%	99%
	Management teams' satisfaction rating on the enterprise systems' management dashboard	3	3.5	3.5	3.5
	Percent affiance gained on document scanning volume and value	25%	25%	25%	30%
Finance	Consecutive years for receiving the Certificate of Achievement for Excellence in Financial Reporting	29	30	30	31
	Consecutive years for receiving the Distinguished Budget Presentation Award	3	4	4	5
	Number of repeat auditor comments	0	0	0	0
	Number of corrective auditor comments	1	1	1	1
	Number of Special Service Areas establishing ordinances filed with Cook County	6	13	13	0
Resolution Center	Survey response indicated of overall satisfaction with work order communications and response	4.2	4.2	4.0	4.0
	Percent of water billing filings transmitted timely and accurately	100%	100%	100%	100%
	Increase percentage of online entry of water bill payments	15%	5%	-5%	75% *
	Percent of customer contacts logged or routed	95%	95%	95%	99%
	Percent of generated work orders requested	99%	99%	99%	99%

Performance Measures

Division	Performance Measure	2010 Actual	2011 Target	2011 Projected	2012 Target
Public Works Department					
Administration	Review 10% of standard operating procedures annually	95%	100%	90%	100%
	90% adherence to training schedules	80%	90%	95%	100%
	Number of average hours of training per Maintenance Worker	30	30	30	30
	Percent reduction on man-hours for JULIE locates	30%	35%	7%	25%
	Number of utility hits	3	10	2	5
	80% of all work orders are closed in accordance with timeframes outlined in the Resolution Center SLA	97.64%	85%	97%	95%
Fleet	Percent of fleet availability	97.35%	>95%	96.14%	>95%
	Percent of minimum billable hours	71.62%	>70%	72.40%	>70%
	Percent of repairs completed in 1 day	81.98%	>80%	86.62%	>80%
	Percent of repairs completed in 3 days or less	94.96%	>90%	95.01%	>90%
	Percent compliance with scheduled preventative maintenance schedules	84.40%	90%	63.31%	90%
	Percent of "comeback/repeat" repairs	0.00%	<1%	0.00%	<1%
	Percent of scheduled maintenance and unscheduled maintenance repair ratio	29/71	60/40	56/44	60/40
Streets and Forestry	Number of volunteer events (e.g. clean up litter, remove brush and install native plants)	4	5	6	6
	Number of inches during the December - January snow season	52	45	58	30
	Number of plow events during the December - January snow season	10	5	5	5
	Number of salt runs during the December - January snow season	19	20	22	19
	Tons of salt used during the December - January snow season	4,246	3,500	3,905	3,500
	Loads of snow hauled to various sites during the December - January snow season	653	650	955	650
	Number of trees infest with EAB removed	61	200	235	300
Water and Sewer	Number of meter service calls (e.g. meter tests, installations, final reads and repairs)	3,330	3,500	3,649	4,000
	Number of sanitary sewer feet cleaned (Glenview System)	534,815	432,000	428,666	437,000
	Number of sanitary sewer feet cleaned (North Maine System)	123,210	119,000	116,000	116,000

Performance Measures

Division	Performance Measure	2010 Actual	2011 Target	2011 Projected	2012 Target
Police Department					
Police Department	Percent increase in usage of traffic calming devices	26	28	28	30
	Percent increase in citizen/business contacts (walk and talk)	2,319	2,435	3,547	3,500
	Percent increase in the number of residents that participated in child safety seat and/or citizen Police Academy programs	282	290	231	250
	Percent increase of enforcement efforts at school zones, hazardous intersections and speeding "hot spots"	2,715	2,796	2,070	2,700
	Percentage of missing person cases referred to Detective Bureau within 2 hours of receipt	1	90%	90%	90
	Number of self initiated park (directed) patrols	168	200	1,776	1,700
	Percentage of domestic violence victims supported/assisted within 24 hours of notification	92%	92%	92%	92%
Fire Department					
Fire Department	Percentage of Fire Department policies are reviewed & updated	45%	10%	10%	10%
	Percentage of Fire Department standard operating procedures are reviewed & updated	25%	10%	15%	20%
	Percentage of Police and Fire Commission Rules and Regulations are reviewed and updated	0%	10%	10%	20%
	Percentage of K-8 classrooms and senior facilities visited to present a specific message	100%	100%	K-5: 100% 6-8: 100% Senior Facility Requests: 100%	100%
	Operational readiness of Emergency Operations Center	1 Hour	1 Hour	1 Hour	1 Hour
	EMS baseline Turnout Time (the time between dispatch notification and vehicle(s) enroute) of 90 seconds	88.44%	90%	88.05%	90%
	Fire Baseline Turnout Time (the time interval between dispatch notification and vehicle(s) enroute) of 90 seconds	96.53%	90%	94.97%	90%
	Fire & EMS Baseline Travel Time (the time interval from enroute until on scene, based on urban population) of 5 minutes 12 seconds	94.83%	90%	94.00%	90%
	Total Baseline Response Time: EMS (Call creation to arrive, first unit on scene) Code 1, Code 1 Extrication, of 8 minutes 12 seconds	98.56%	90%	98.83%	90%

Performance Measures

Division	Performance Measure	2010 Actual	2011 Target	2011 Projected	2012 Target
	Total Baseline Response Time: Fire (Call creation to arrive, first unity on scene) Code 3, 3A, 4 of 8 minutes 12 seconds	97.27%	90%	97.42%	90%
	Number of emergency responses	6,902	6,902	7,300	7,300
Planning and Economic Development					
Planning	Percent of staff exceeding the minimum certification/licensing requirement of their specialty	NA	NA	NA	100%
	Receive an 85% acceptability rating on customer service surveys.	NA	NA	NA	85%
	Percent of Department application forms and informational packets reviewed and updated.	NA	NA	NA	75%
Economic Development	Percent of major businesses contacted annually	NA	NA	NA	100%
	Number of minor businesses contacted annually	NA	NA	NA	100
	Percent of major property owners in key business districts contacted annually	NA	NA	NA	100%
Capital Projects and Inspectional Services					
Inspectional Services	Percent of Re-reviews reduced based on implementation of improvements	NA	10%	20%	10%
	Percent of all building plans that receive an initial review within ten (10) working days	77%	80%	87%	80%
	Percent of small building permits that receive an initial review within five (5) working days	NA	80%	96%	80%
	Percent of all annual fire inspections and required re-inspections that are completed	95%	95%	95%	95%
	Percent of all complaints responded to within 24 hours	95%	80%	90%	80%
	Percent of complaints closed, in court or in the documented process of compliance within 3 months	NA	100%	100%	100%
	Percent of scheduled inspections and re-inspections conducted on or before the requested time	NA	90%	95%	95%
	Percent of Inspections Services budget devoted to training (ISO requirement)	2%	2%	1.50%	2%
	Percent of staff exceeding the minimum certification/licensing requirements of their specialty	30%	30%	30%	30%
	Percent of that staff shall be cross-trained	30%	30%	100%	80%

Performance Measures

Division	Performance Measure	2010 Actual	2011 Target	2011 Projected	2012 Target
Design	Percent of attendance of impacted residents at design meetings	17%	20%	16.30%	18%
	Resident satisfaction with usefulness of design meetings	4.75	4.00	4.7	4.25
	Resident satisfaction with quality and clarity of information in design meetings	4.69	4.00	4.7	4.25
	Resident satisfaction with staff's helpfulness and willingness to answer questions	4.75	4.00	4.8	4.25
	Resident satisfaction with the meeting space for design meetings	4.88	4.00	4.9	4.25
	Resident satisfaction the length of design meetings	4.88	4.00	4.8	4.25
	Overall average of resident satisfaction survey with conduct of design meetings	4.79	4.00	4.77	4.25
Construction	Resident satisfaction for the design of projects	4.12	3.8	4.14	3.8
	Resident satisfaction for the construction quality of projects	4.2	3.8	4.28	3.8
	Resident satisfaction for the construction timetable of projects	3.48	3.8	3.47	3.8
	Resident satisfaction for the landscaping and restoration of projects	3.67	3.8	3.65	3.8
	Resident satisfaction for the tree preservation of projects	4.01	3.8	3.9	3.8
	Resident satisfaction of Village staff performance and response	4.19	3.8	4.2	3.8
	Resident satisfaction of contractor performance and response	3.85	3.8	3.87	3.8
	Overall average resident satisfaction with Village construction projects	3.97	4	3.8	3.8
	Percent of contract deadlines met	NA	90%	75%	75%
	Percent of contingency used in core CIP projects	15%	50%	50%	50%
Facilities	Percent of budgeted funds committed in Facility Repair and Replacement Fund for fiscal year	NA	NA	NA	90%**
	Percent of work orders completed within pre-established time frames	NA	NA	NA	90%**

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VILLAGE OF GLENVIEW

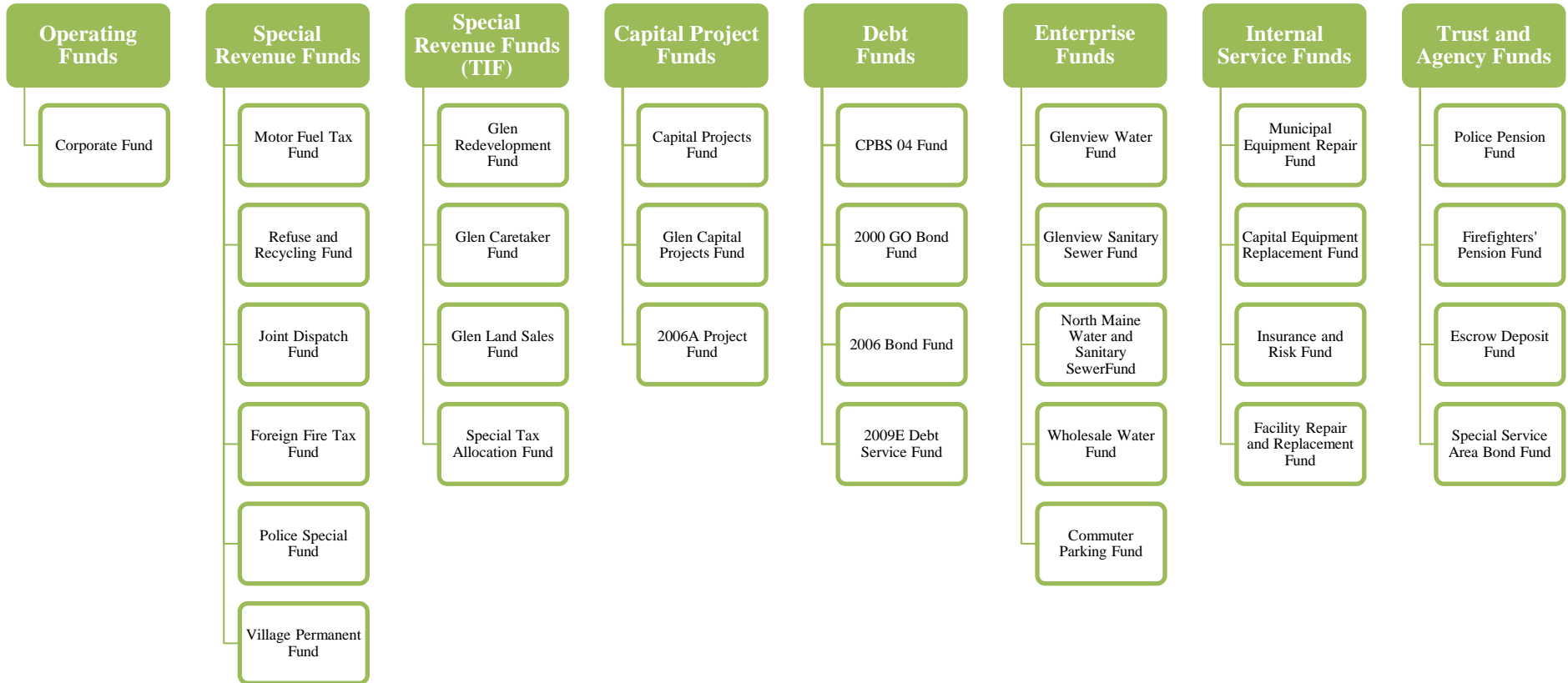


SUMMARY BY FUND

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Village of Glenview Fund Structure

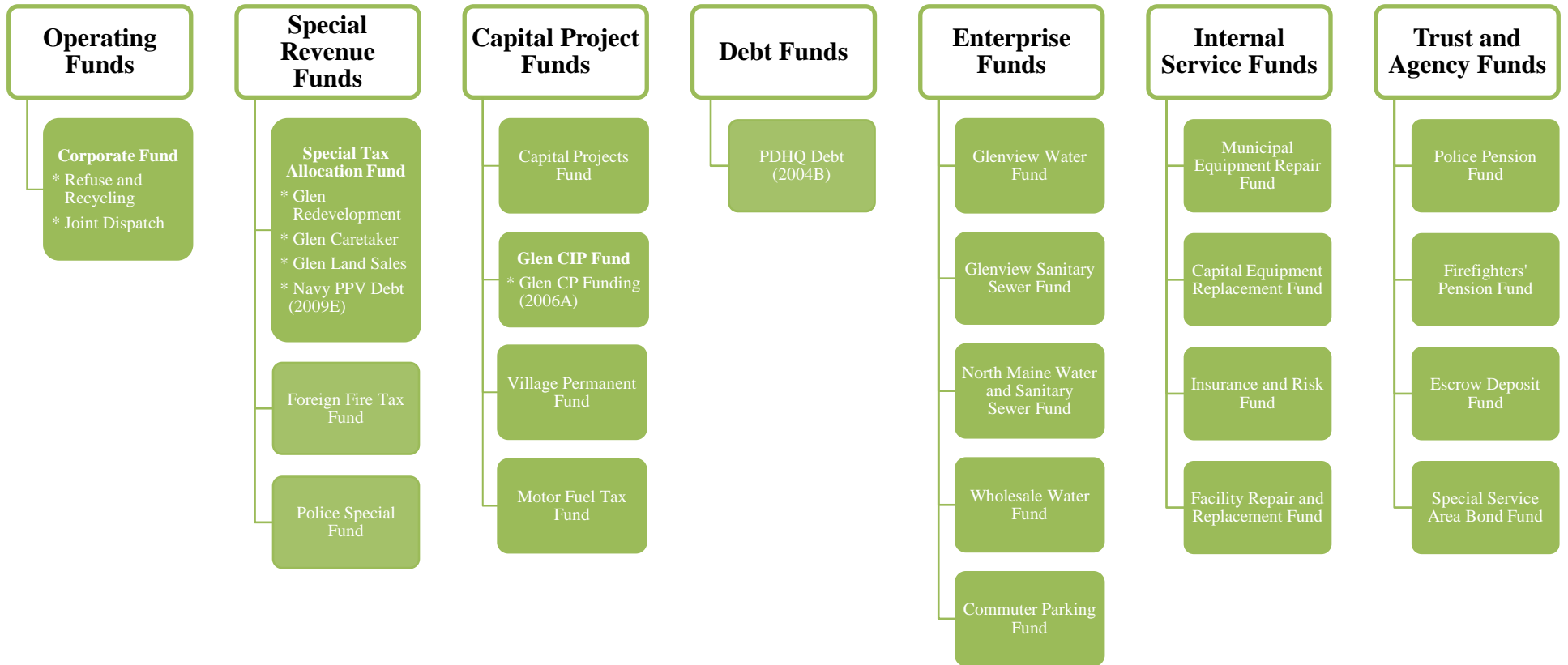
Prior to Governmental Accounting Standards Board (GASB) No. 54



Note: GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, to clarify fund balance reporting and the definition of fund types. These clarifications resulted in the “rolling” of several funds into the Corporate Fund and the Special Tax Allocation Fund. A complete explanation of why funds were “rolled” into another existing fund can be found in the Summary by Fund Section.

Village of Glenview Fund Structure

After Governmental Accounting Standards Board (GASB) No. 54 Implementation

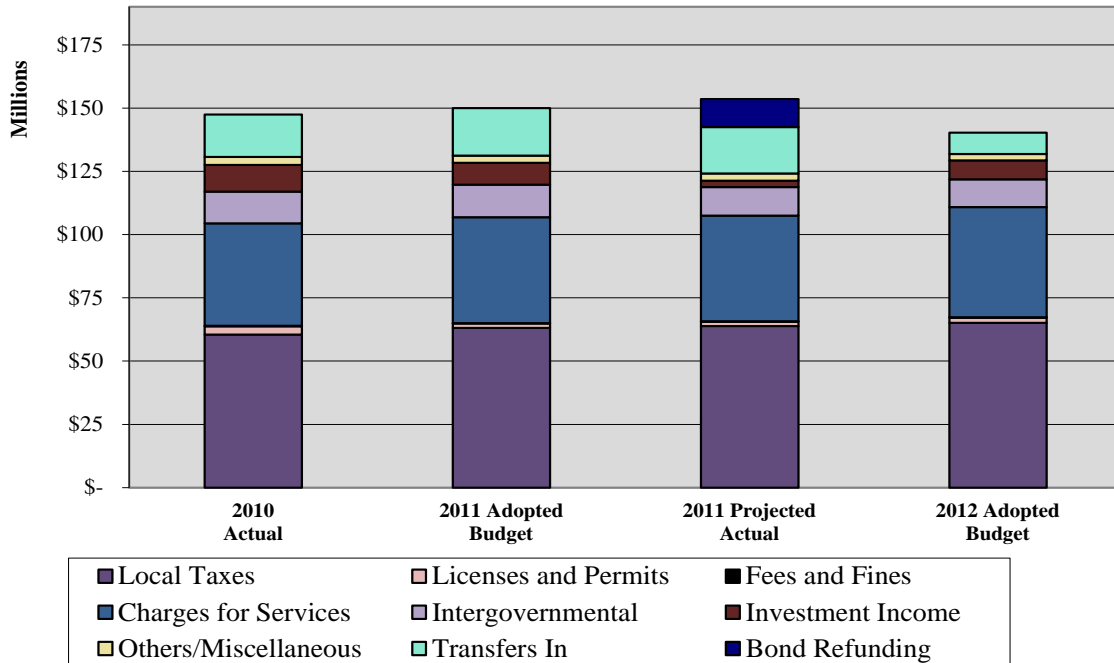


Revenue Highlights

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

□

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

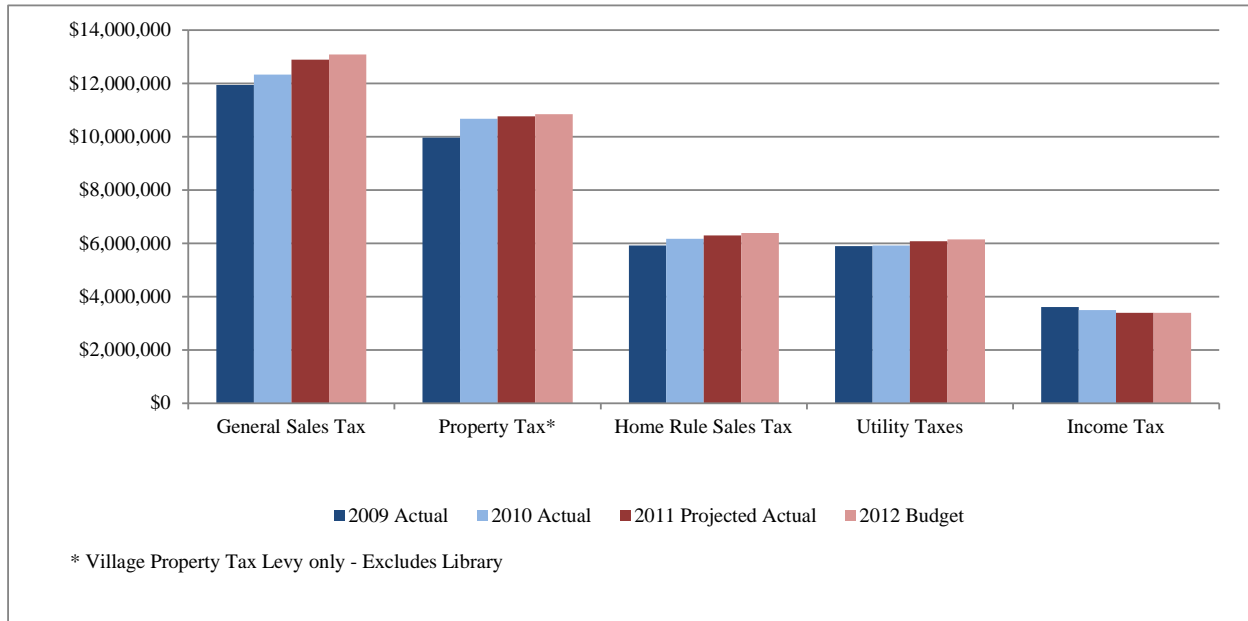


Revenue Source	2010 Actual	2011 Adopted Budget	2011 Projected Actual	2012 Adopted Budget
Local Taxes	\$ 60,470,473	63,083,538	63,824,055	65,157,592
Licenses and Permits	3,303,526	1,838,979	1,787,250	2,073,000
Fees and Fines	135,183	102,806	128,806	122,806
Charges for Services	40,564,251	41,877,810	41,704,163	43,548,060
Intergovernmental	12,512,784	12,798,928	11,313,411	10,912,368
Investment Income	10,544,095	8,629,596	2,573,827	7,520,882
Others/Miscellaneous	3,145,999	2,921,055	2,781,330	2,477,306
Transfers In	16,815,038	18,759,297	18,380,275	8,460,571
Bond Refunding	-	-	11,035,000	-
Total	147,491,350	150,012,009	153,528,118	140,272,585

Corporate Fund

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

2009 Actual - 2012 Budget for Corporate Fund Major Revenue Sources



* *General Sales Tax*

The current general merchandise sales tax rate in Glenview is 9.00%. This is a combination of rates for the State of Illinois (6.25%), the Cook County Home Rule (1.00%), 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. 2011 General Sales Tax receipts show signs of growth with projections of \$12,900,000 being 4.6% greater than 2010 actuals. The 2012 budget includes anticipated growth of 1.5% from the 2011 projections, bringing the General Sales Tax budget to \$13,093,500.

* *Home Rule Sales Tax*

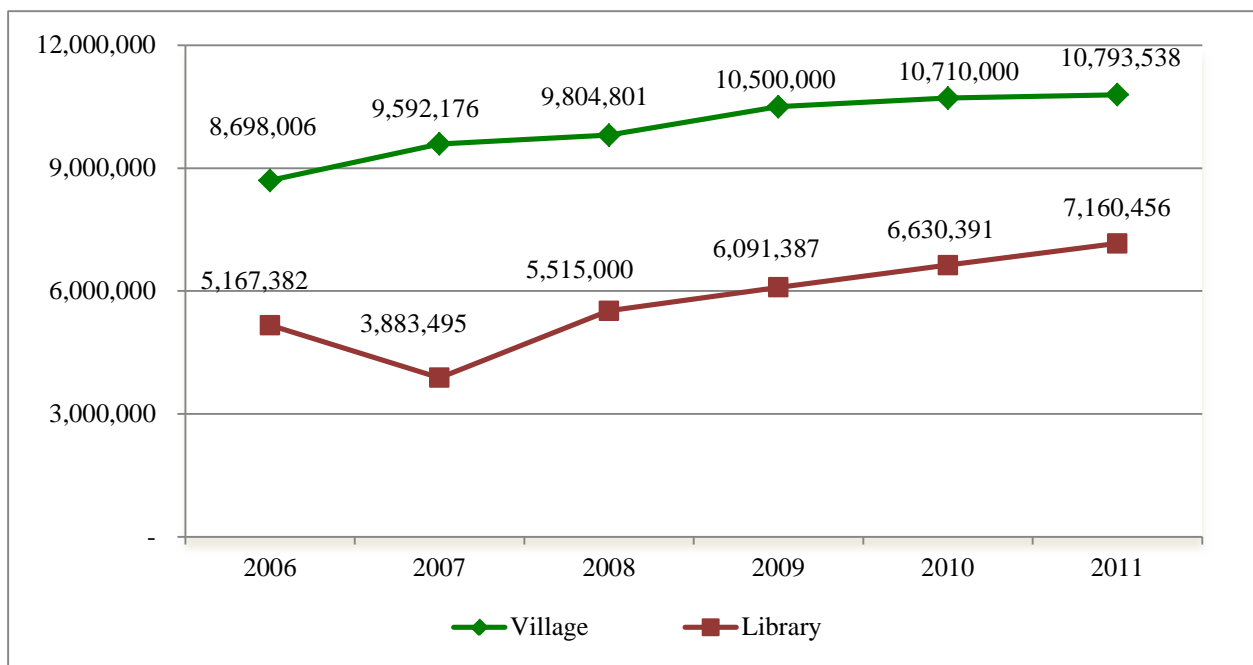
Glenview implemented a Home Rule Sales Tax effective July 2004 at a rate of 0.50%. In December 2007 the Village Board approved a 0.25% increase in the Home Rule Sales Tax rate, bringing the new rate to 0.75% effective July 2008. While the Home Rule Sales Tax does not apply to the sale of vehicles or qualifying food and drugs, like the General Sales Tax, it did show improvement over 2010 with 2011 projections being \$6,300,000. The 2012 budget includes anticipated growth of 1.5% from the 2011 projections, bringing the Home Rule Sales Tax budget to \$6,394,500.

*** Property Taxes**

Property Taxes account for 20.1% of the 2012 Corporate Fund revenue budget. The Village's 2011 property tax levy to be collected in 2012 is \$10,793,538. \$1,968,426 is assigned to pay specific debt obligations while \$6,188,875 is set aside to cover the Village portion of Police, Fire and IMRF pension contributions. This leaves only 24.4% or \$2,636,237 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%. Limiting the levy increase to this anticipated increase in EAV, should hold the tax burden flat for existing Glenview taxpayers. For the 2010 levy, the increase in EAV reported October 2011 was only 0.78%. Therefore the Village Board limited the 2011 levy increase to this 0.78% of the 2010 levy, or \$83,538

The property tax levy is the Library's main source of revenue. Each year the Library's levy amount is determined based on the operational needs for that year. Beginning with the 2009 levy to be collected in 2010, the Library began paying the debt service related to the 2009A Corporate Purpose Bonds that funded the new Library. In order to phase-in the impact to Glenview taxpayers the Village proposed a three year plan to assist with a portion of this obligation using reserves from the Permanent Fund. For three years, a portion of the debt service would be abated, minimizing the impact to the taxpayer. In 2010 the Village contributed 75% or \$1.5 million of the \$2.0 million debt payment. In 2011 the village contributed nearly \$1.0 million or 50%. For the 2011 Library levy it was determined that the Library had sufficient reserves to contribute 25% of the 2012 debt service payment. The 2011 levy for Library operations increased by the same 0.78% used by the Village, an increase of \$44,070. After adding 75% of the debt obligation, \$1,466,386, the total Library 2011 tax levy to be collected in 2012 is \$7,160,456.

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. With the recent rate increase granted to Commonwealth Edison, the 2012 budget of \$2,223,600 includes a 2.0% increase over the 2011 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 2012 budget amount of \$2,547,946.

*** *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 2012 budget of \$918,000 includes a 2.0% increase over the 2011 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. 2011 Gas Use Tax receipts are projected at \$450,000. The 2011 budget includes a 2.0% increase to \$459,000.

*** *Income Tax***

The Village receives a portion of State Income Tax receipts on a per-capita basis. While both the individual and corporate rates were increased for 2011, the municipal share was adjusted so that 100% of the increase would remain with the State. The economic recession has had a dramatic impact on Glenview's Income Tax receipts. 2008 receipts of \$4.2 million dropped to \$3.6 million in 2009 and continued to decrease to \$3.5 million for 2010. 2011 began with significant declines compared to 2010 but later months showed signs of stabilization. The 2011 Income Tax projection is \$3,392,827 and the 2012 budget remains flat at the same amount.

Commuter Parking Fund

*** *Permits and Daily Parking Revenue***

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

Glenview train station has a total of 500 annual parking permit spaces and 500 daily fee spaces. 2012 budgeted revenues are \$501,200.

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 2011 MFT revenue is \$1,250,000. Based on the information from the Illinois Municipal League and historical trend data, staff is holding MFT revenue flat at \$1,250,000 for the 2012 budget. On November 3, 2009, the Village passed a local motor fuel tax (LMFT) of \$0.02 per gallon, effective January 1, 2010. The projection for 2011 LMFT revenue is \$320,000. The 2012 budget for LMFT is \$329,600

Special Tax Allocation Fund

*** Tax Increment Financing Property Tax**

Revenues are generated from incremental property taxes from the growth of the assessed valuation at the Glen Tax Increment Financing (TIF) District. These incremental taxes are projected to grow to over \$33 million annually before the TIF District is retired which is planned to happen during 2021. Total projected actual revenue for 2011 for TIF incremental taxes is \$26,500,000. For 2012 the Village is projecting slight improvement in development within the TIF district and therefore has estimated a 2.6% increase in TIF incremental taxes. The 2012 budgeted amount is \$27,200,000.

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. 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 2012 budget assumes a slight decline in water consumption based on current trends. The water quarterly fixed rate increase is 7.0% and the 2012 consumption rate increase is 8.0%. The sewer quarterly fixed rate and consumption rate remain unchanged from 2011. The 2011 revenue projection for Glenview water services is \$8,936,470, with the 2012 budget increasing to \$9,570,449 and total revenue budgeted to be \$9,810,555. The 2011 revenue projection for sewer services is \$2,288,808 with the 2012 budget increasing to \$2,333,699 and total revenue budgeted to be \$4,118,543.

North Maine Utility Fund

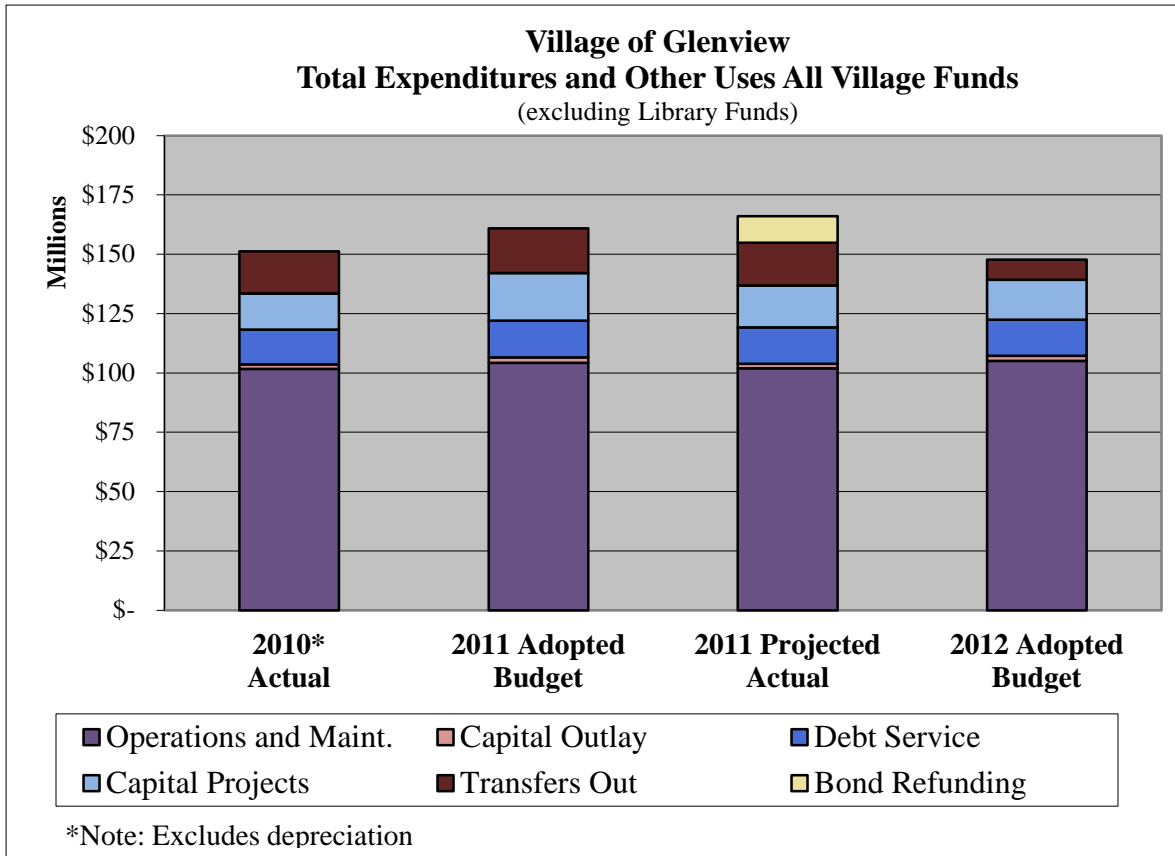
**** Sale of Water and Sewer Services***

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 2012 budget assumes a slight decline in water consumption based on current trends. The monthly fixed rate increase is 7.0% and the 2011 consumption rate increase is 0.0%. The 2011 revenue projection for North Maine water and sewer services is \$7,565,446 with the 2012 budget increasing to \$7,580,461.

Expenditure Highlights

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



Expenditures	2010* Actual	2011 Adopted Budget	2011 Projected Actual	2012 Adopted Budget
Operations and Maint. \$	101,749,457	104,324,628	101,978,886	105,022,925
Capital Outlay	1,775,858	2,189,303	1,875,648	2,239,591
Debt Service	14,729,837	15,491,332	15,366,542	15,222,785
Capital Projects	15,167,991	20,132,721	17,577,933	16,726,197
Transfers Out	17,799,049	18,759,297	18,055,814	8,460,571
Bond Refunding	-	-	11,172,119	-
Total	151,222,193	160,897,281	166,026,942	147,672,069

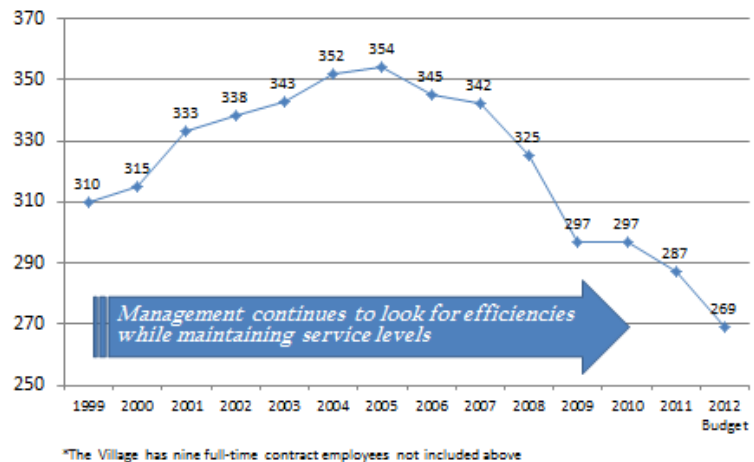
*Note: Excludes depreciation

Operations and Maintenance

The 2011 Operations and Maintenance (O&M) costs are projected to be 2.2% or \$2,345,632 less than the original budget amount of \$104,324,626 as Village management continues to explore ways to control costs while maintaining service levels. The 2012 O&M budget includes an anticipated increase from 2011 projections of 3.0% or \$3,043,930 for a total of \$105,022,925.

The 2012 budget includes 18 fewer full-time employees than the 2011 budget. This reduction in staff results in Personnel costs that are 1.1% or \$449,257 lower than the 2011 projections. The \$41,561,285 budgeted amount includes the cost of living increases for all non-union employees as well as those increases that are mandated by current union contracts. Pension related increases of \$128,985 were more than offset by a \$346,321 reduction in regular salaries, and a \$232,611 reduction in overtime salaries.

Full-Time Employees 1999-2012



Contractual costs of \$47,200,924 in the 2012 budget are \$2,364,327 higher than 2011 projections. A \$2.2 million increase is tied to a contractual obligation which is contingent on the development of land in The Glen TIF. Water purchases are expected to increase \$406,605. Make-Whole Payments for The Glen TIF are budgeted at \$570,181 above 2011 projections due to increased student counts in the core jurisdictions. 2011 Snow & Ice Maintenance was unusually high due to the blizzard. Therefore the 2012 budget for Snow & Ice Maintenance is \$247,611 lower. Spending on outside services and contractors is expected to decrease by \$521,911 and savings of \$153,512 is the result of a change in the Village's phone system.

The Commodities budget for 2012 is \$4,449,878. This is relatively flat compared to the 2011 projections with minor increases in spending on supplies, electricity and fuel costs.

Other Charges and Inter-Fund Charges combine for the remaining \$11,810,837 of O&M expenditures in the 2012 budget. This is 8.6% or \$931,024 higher than 2011 projections primarily due to \$667,000 to be spent on complete tank cleaning and re-painting, including code compliance upgrades for the Waukegan Road Elevator Tank.

Capital Outlay

Capital outlay purchases are typically one-time needs that cause the expenditure total to fluctuate year to year. Village departments have replacement cycles for most of the capital outlay needs (i.e. – computer monitor replacement or vehicle needs.) While the cycles tend to help minimize

the fluctuations year to year, there will always be a level of change imbedded in this type of purchase. Capital outlay expenditures for 2012 of \$2,239,591 represent a \$363,943 increase over 2011 projections and include the purchase of a ladder truck budgeted at \$1.2 million.

Debt Service

Debt service payments are based on a debt schedules determined at the time of the debt issuance. The 2012 budget for debt service totals \$15,222,785, a decrease of \$143,757 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. Additional investment from the Corporate Fund in 2011 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 2011 IMS rating of 77 exceeds the goal of 75. An updated IMS study will be completed in 2012. The 2012 budgeted amount for road resurfacing and reconstruction is \$5,889,762. The total capital improvements budget is \$16,726,197; this includes core infrastructure, water and sewer utilities, The Glen, and facility improvements.

Bond Refunding

The \$11,172,119 in 2011 was related to the refunding of tax-exempt General Obligation Bond Series 2001. You will find a similar amount reported in the Revenue Highlights.

Transfers Out

Transfers Out are significantly lower in 2012 primarily as a result of the implementation of GASB 54. The combining of funds eliminated the need for a number of transfers. The following are the remaining transfers in the 2012 Budget.

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

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

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

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

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

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

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

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

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

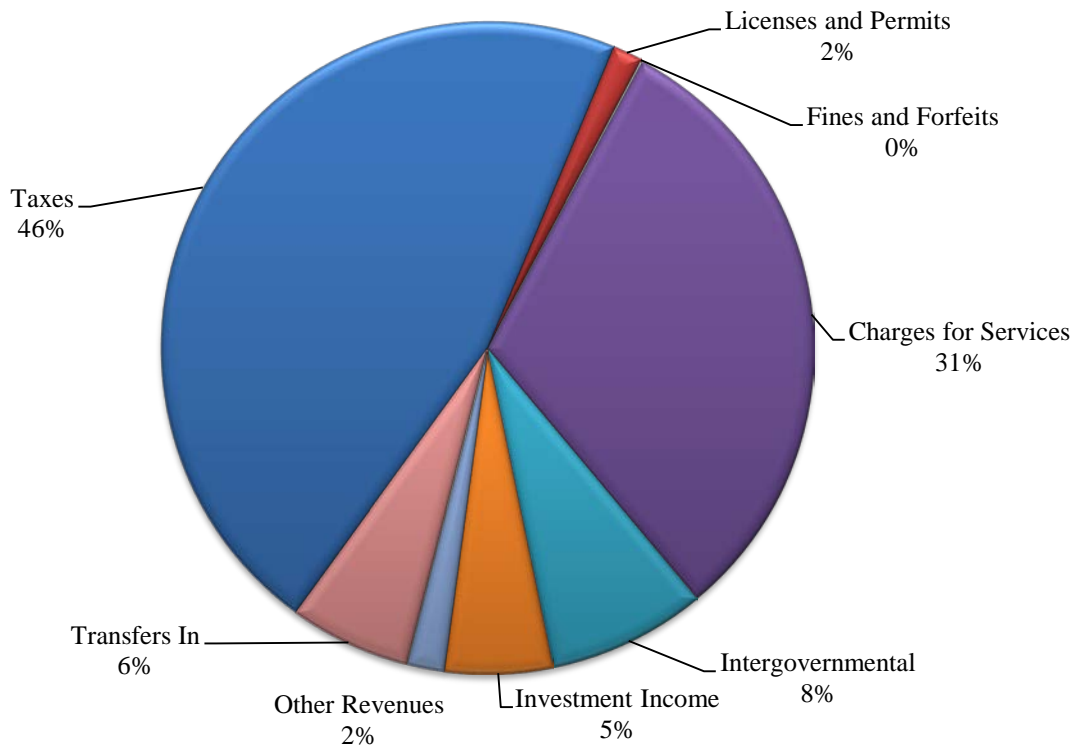
The table below summarizes the 2012 Transfers between Funds.

2012 Summary of Transfers In and Out				
Transfers Out	Transfers In			
	Corporate Fund	Capital Projects Fund	Glenview Sewer Fund	CPBS 2004 Fund
Corporate Fund		\$2,500,000		\$1,968,426
Special Tax Allocation Fund	\$273,379			
Escrow Deposit Fund	\$50,000			
Permanent Fund		\$858,600	\$1,700,000	
Wholesale Water Fund	\$300,000	\$465,920		
North Maine Fund	\$135,651			
Special Service Areas		208,595		

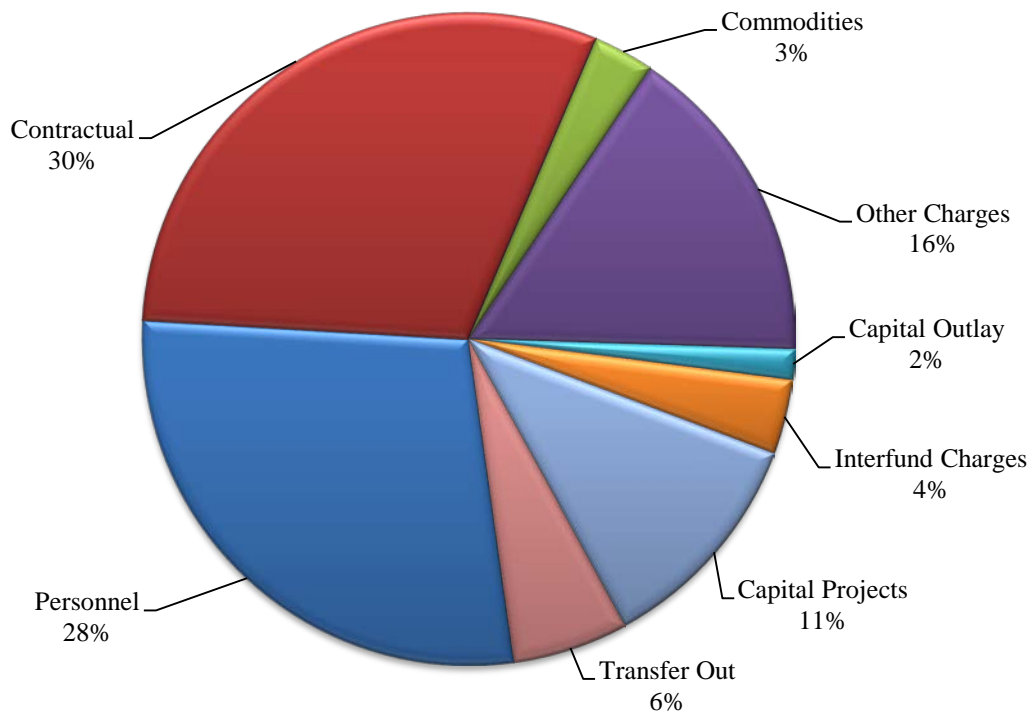
All Funds Summary

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$255,898,431	\$252,167,587	\$252,167,587	\$252,167,587	\$239,668,765
<i>Budgeted Revenues</i>					
Taxes	60,470,473	63,083,538	63,083,538	63,824,055	65,157,592
Licenses and Permits	3,303,526	1,838,979	1,838,979	1,787,250	2,073,000
Fines and Forfeits	135,183	102,806	102,806	128,806	122,806
Charges for Services	40,564,251	41,877,811	41,877,811	41,704,163	43,548,060
Intergovernmental	12,512,784	12,798,928	12,839,378	11,313,411	10,912,368
Investment Income	10,544,095	8,629,596	8,629,596	2,573,828	7,520,882
Other Revenues	3,145,999	2,921,055	2,921,055	13,816,330	2,477,306
<i>Revenue Sub Total</i>	130,676,311	131,252,713	131,293,163	135,147,844	131,812,014
Transfers In	16,815,038	18,759,297	19,709,297	18,380,277	8,460,571
<i>Total Revenues</i>	147,491,350	150,012,010	151,002,460	153,528,120	140,272,585
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	40,782,214	41,891,285	41,730,132	42,010,433	41,561,285
Contractual	43,720,265	45,154,210	47,957,074	45,981,475	45,001,124
Commodities	4,616,368	4,252,284	4,319,194	4,252,041	4,449,678
Other Charges	21,055,833	24,102,738	23,889,207	32,633,905	23,754,226
Capital Outlay	2,952,373	3,887,303	3,686,115	3,177,460	2,239,591
<i>Total Operating Expenditures</i>	113,127,052	119,287,821	121,581,722	128,055,315	117,005,904
<i>Other Expenditures</i>					
Interfund Charges	4,611,805	4,415,440	5,022,956	4,784,570	5,479,396
Capital Projects	13,991,477	18,434,721	22,632,496	15,131,243	16,726,197
Depreciation	1,692,811	-	-	-	-
<i>Total Other Expenditures</i>	20,296,092	22,850,161	27,655,451	19,915,813	22,205,593
<i>Expenditure Sub Total</i>	133,423,144	142,137,981	149,237,173	147,971,128	139,211,497
Transfer Out	17,799,049	18,759,297	19,172,997	18,055,814	8,460,571
<i>Total Expenditures</i>	151,222,193	160,897,278	168,410,170	166,026,942	147,672,068
<i>Surplus/(Deficit)</i>	(3,730,844)	(10,885,269)	(17,407,711)	(12,498,822)	(7,399,483)
<i>Ending Fund Balance/ Net Assets</i>	\$252,167,587	\$241,282,319	\$234,759,877	\$239,668,765	\$232,269,282
<i>Budgeted Non Expensed Items</i>					
Debt	(5,012,849)	(1,029,523)	(1,029,523)	(1,029,523)	(1,056,419)
Capitalized Assets	(3,043,633)	(1,200,000)	(1,200,000)	(1,200,000)	(1,600,000)
<i>Total Budgeted Non Expensed Items</i>	(8,056,482)	(2,229,523)	(2,229,523)	(2,229,523)	(2,656,419)

2012 Sources of Village Funds



2012 Uses of Village Funds



2012 Summary of Estimated Sources and Uses of Funds

	General Fund	Special Revenue Funds		
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund
Beginning Estimated Fund Balance/ Net Assets	\$21,747,891	\$34,221	\$314,263	\$5,954,149
Budgeted Revenues				
Taxes	37,684,584	-	-	27,200,000
Licenses and Permits	2,003,000	-	-	-
Fines and Forfeits	122,806	-	-	-
Charges for Services	4,178,653	-	-	14,180
Intergovernmental	8,666,814	-	-	-
Investment Income	34,000	100	1,200	25,000
Other Revenues	597,009	-	75,000	-
Transfers In	759,030	-	-	-
Total Revenues	54,045,896	100	76,200	27,239,180
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Personnel	30,074,662	-	-	404,078
Contractual	8,835,341	-	35,360	17,209,641
Commodities	1,932,086	-	78,000	146,624
Other Charges	5,050,091	-	-	14,319,990
Capital Outlay	208,750	30,000	-	-
Total Operating Expenditures	46,100,930	30,000	113,360	32,080,334
<i>Other Expenditures</i>				
Interfund Charges	3,491,714	-	-	43,427
Capital Projects	-	-	-	-
Transfer Out	4,468,426	-	-	273,379
Total Other Expenditures	7,960,140	-	-	316,806
Total Expenditures	54,061,070	30,000	113,360	32,397,139
Surplus/(Deficit)	(15,173)	(29,900)	(37,160)	(5,157,959)
Ending Estimated Fund Balance/ Net Assets	21,732,718	4,321	277,103	796,190
Budgeted Non-Expensed Items				
Debt	-	-	-	-
Capitalized Assets	-	-	-	-
Total Budgeted Non-Expensed Items	-	-	-	-

Enterprise Funds					Internal Service Funds	
Glenview Water Fund	Glenview Sewer Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacment Fund
\$33,565,569	\$14,273,089	\$3,555,929	\$1,859,106	\$2,159,330	\$480,417	\$4,397,195
-	-	-	-	-	-	-
60,000	10,000	-	-	-	-	-
-	-	-	-	-	-	-
9,581,449	2,333,699	8,030,461	2,298,316	499,200	1,593,293	1,363,107
-	-	-	-	-	-	-
9,000	4,200	5,700	3,300	2,000	1,000	50,000
130,000	-	106,000	-	-	132,598	90,500
30,106	1,770,644	-	-	-	-	-
-	-	-	-	-	-	-
9,810,555	4,118,544	8,142,161	2,301,616	501,200	1,726,891	1,503,607
2,062,036	441,649	865,953	78,272	-	416,699	-
4,260,268	89,176	5,180,871	1,109,702	273,694	317,849	-
812,147	39,146	205,975	16,935	66,121	921,012	231,633
378,289	289,013	951,331	234,062	-	5,755	-
5,835	-	1,200	-	4,000	-	1,934,806
7,518,574	858,984	7,205,329	1,438,972	343,815	1,661,315	2,166,439
1,460,541	86,869	187,006	23,094	133,996	52,750	-
2,499,589	3,179,434	926,991	-	-	-	-
-	-	135,651	765,920	-	-	-
3,960,130	3,266,303	1,249,648	789,014	133,996	52,750	-
11,478,704	4,125,287	8,454,977	2,227,985	477,811	1,714,065	2,166,439
(1,668,149)	(6,744)	(312,816)	73,631	23,389	12,826	(662,832)
31,897,420	14,266,345	3,243,113	1,932,737	2,182,720	493,243	3,734,363
(308,000)	(242,000)	(281,419)	(225,000)	-	-	-
(1,200,000)	(400,000)	-	-	-	-	-
(1,508,000)	(642,000)	(281,419)	(225,000)	-	-	-

2012 Summary of Estimated Sources and Uses of Funds

	Internal Service Funds		Capital Project Funds	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
Beginning Estimated Fund Balance/ Net Assets	\$3,720,557	\$4,751,856	\$15,037	\$8,857,000
Budgeted Revenues				
Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeits	-	-	-	-
Charges for Services	7,629,881	1,109,550	130,000	-
Intergovernmental	-	275,000	140,954	250,000
Investment Income	240,382	30,000	-	20,000
Other Revenues	-	-	-	-
Transfers In	-	-	3,929,471	2,894
Total Revenues	7,870,263	1,414,550	4,200,425	272,894
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Personnel	564,050	-	-	-
Contractual	7,445,099	-	-	-
Commodities	-	-	-	-
Other Charges	2,000	-	-	-
Capital Outlay	-	55,000	-	-
Total Operating Expenditures	8,011,149	55,000	-	-
<i>Other Expenditures</i>				
Interfund Charges	-	-	-	-
Capital Projects	-	1,818,500	4,094,583	2,627,500
Transfer Out	-	-	-	-
Total Other Expenditures	-	1,818,500	4,094,583	2,627,500
Total Expenditures	8,011,149	1,873,500	4,094,583	2,627,500
Surplus/(Deficit)	(140,886)	(458,950)	105,842	(2,354,606)
Ending Estimated Fund Balance/ Net Assets	3,579,672	4,292,906	120,880	6,502,393
Budgeted Non-Expensed Items				
Debt	-	-	-	-
Capitalized Assets	-	-	-	-
Total Budgeted Non-Expensed Items	-	-	-	-

Capital Project Funds		Debt Funds	Trust and Agency Funds			
Permanent Fund	Motor Fuel Tax Fund	CPBS04 Debt Fund	Police Pension	Fire Fighters' Pension	Escrow Deposit Fund	SSA Bond Fund
\$30,390,729	\$855,752	\$29,538	\$52,649,396	\$49,990,111	\$17,108	\$50,521
-	-	-	-	-	-	273,008
-	-	-	-	-	-	-
-	-	-	-	-	-	-
156,000	-	-	1,767,365	2,862,905	-	-
-	1,579,600	-	-	-	-	-
28,000	4,000	2,000	3,510,000	3,501,000	50,000	-
-	-	-	679,681	666,518	-	-
-	-	1,968,426	-	-	-	-
184,000	1,583,600	1,970,426	5,957,046	7,030,423	50,000	273,008
-	-	-	2,402,014	4,251,872	-	-
-	-	-	80,093	164,030	-	-
-	-	-	-	-	-	-
488,795	-	1,968,926	-	-	-	65,974
-	-	-	-	-	-	-
488,795	-	1,968,926	2,482,108	4,415,901	-	65,974
-	-	-	-	-	-	-
-	1,579,600	-	-	-	-	-
2,558,600	-	-	-	-	50,000	208,595
2,558,600	1,579,600	-	-	-	50,000	208,595
3,047,395	1,579,600	1,968,926	2,482,108	4,415,901	50,000	274,569
(2,863,395)	4,000	1,500	3,474,938	2,614,522	-	(1,561)
27,527,334	859,752	31,038	56,124,334	52,604,632	17,108	48,960
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

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VILLAGE OF GLENVIEW



CORPORATE FUND

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Corporate Fund

Description

The Corporate Fund is used to account for the resources and activities associated with the core services and day to day operations of the Village. The Corporate Fund receives the majority of Village revenues and utilizes these resources to fund expenditures traditionally associated with government, including general administration, police and fire protection, street maintenance, snow and ice removal, building and zoning code enforcement, planning and economic development. The main sources of revenue for the Corporate Fund are General Sales Tax, Property Taxes, Home Rule Sales Tax, Utility Taxes and State Shared Income Tax. These five sources make up 73.4% of the 2012 Corporate Fund revenue budget.

GASB 54 Implementation

The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments. GASB has issued Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement clarifies and expands fund balance classifications and fund type definitions. The fund balance classifications are typically reported in the Comprehensive Annual Financial Report (CAFR). The fund type definitions are reflected in both the annual budget and the CAFR.

GASB 54 makes clear that a special revenue fund may only be established around one or more revenue sources that are restricted and/or committed to purposes other than capital projects or debt service. Previously the Joint Dispatch Fund and Refuse and Recycling Fund were classified as Special Revenue Funds. However, under this clarification, they no longer meet the criteria to be a Special Revenue Fund and are being “rolled into” the Corporate Fund with the 2012 Budget.

Over half of the revenue in the Joint Dispatch Fund was a Transfer In from Corporate, which is not considered to be a revenue source. The Refuse and Recycling revenues are specific but uses are not restricted. For these reasons, these two funds have been closed out and are now part of the Corporate Fund.

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 the total expenditures of that year. Throughout the budget process revenue and expenditure projections are adjusted to meet this target. The Fund Balance at the end of 2012 is projected to be \$21,732,718 or 40.2% of total Corporate Fund expenditures. However, this includes the Joint Dispatch and Refuse & Recycling activity. The Board of Trustees will be revisiting the fund balance policy for the Corporate Fund in 2012 to allow for GASB 54. Discussions will focus on the different fund balance classifications as well as which classifications should be included in the calculation of the required 30% to 40% of total expenditures. Please find all fund balance policies in the *Budget and Financial Policies* section.

<i>Change in Fund Balance</i>				
	<i>Revenues</i>	<i>Expenditures</i>	<i>Ending Fund Balance</i>	<i>% Change</i>
2010 Actual	\$54,194,982	\$52,244,866	\$22,077,481	
2011 Projected	\$51,326,662	\$52,772,922	\$20,631,221	6.6%
2012 Budget*	\$54,045,896	\$54,061,070	\$21,732,718	5.3%

*Includes revenues, expenditures and fund balance previously associated with Joint Dispatch and Refuse & Recycling, which were separate funds prior to the implementation of GASB 54.

Revenues

The 2012 Budget estimates \$54,045,896 in revenues for the Corporate Fund, an increase of \$2,719,234 from the 2011 projections. The GASB 54 consolidation of Joint Dispatch and Refuse & Recycling into the Corporate Fund represents \$1,832,569 of the increase. Revenues previously reported in Joint Dispatch include 911 Surcharges of \$590,000 and revenue for providing dispatch services to Grayslake and Haynesville of \$558,569. Revenues previously reported in Refuse & Recycling include \$650,000 in Tipping Fees and \$25,000 in Recycling Incentives. The 2011 Corporate Fund projections do not include Joint Dispatch and Refuse and Recycling.

Budgeted revenues for 2012 remain conservative. The Property Tax Levy was increased by 0.78% or \$83,538, to correspond with the new EAV reported by the County. General Sales Tax and Home Rule Sales Tax receipts combine for a 1.5% increase of \$288,000. Utility Taxes are expected to increase by \$70,600 or 2.6%. Due to some progressing economic development projects the most significant increase from 2011 to 2012 revenues is projected to be a \$275,000 increase in Building Permits. For the second straight year, it is anticipated that the State Shared Income Tax will remain flat. A decrease of \$100,000 is expected in Use Tax revenue as the amnesty program of 2011 has ended.

When Corporate Fund 2011 projected revenues are adjusted to include Joint Dispatch and Refuse & Recycling the 2012 Budget represents a 1.7% increase.

Expenditures

The 2012 Budget estimates \$54,061,070 in expenditures for the Corporate Fund, an increase of \$1,288,148 from the 2011 projections. With \$1,851,640 of additional expenditures being a result of the previously noted GASB 54 change, it is clear that significant cost containment has taken place in the Corporate Fund. The following analysis of expenditure categories includes Joint Dispatch and Refuse & Recycling activity in the 2011 projections.

The Personnel budget for 2012 includes 18 fewer full-time positions than the 2011 budget. The result is virtually flat pension costs and a 3.1% or \$970,551 decrease to Corporate Fund personnel costs.

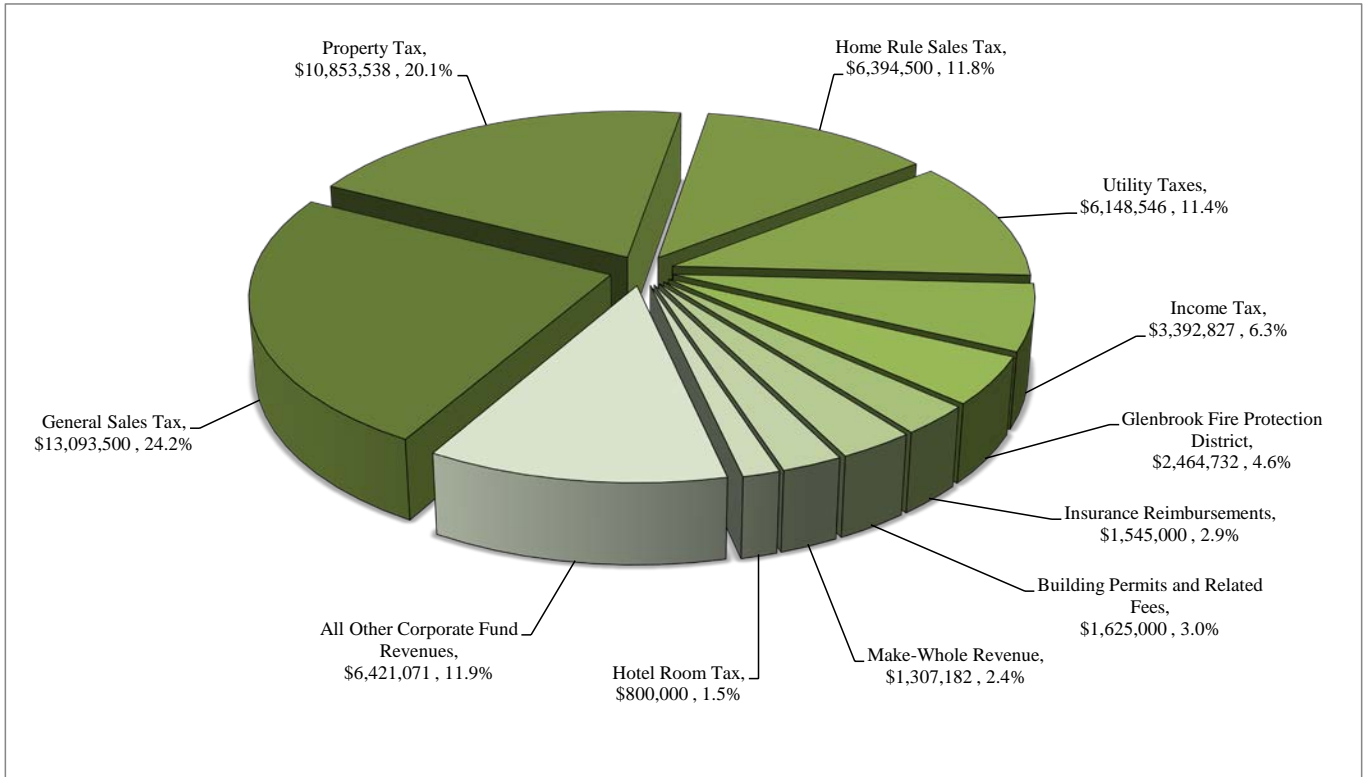
Contractual and Commodity costs were held relatively level with increases of \$28,794 and \$39,136 respectively.

Charges from Internal Service Funds are down \$303,810 or 8.7% in 2012 versus 2011 projections. Contributions towards capital equipment replacement decreased by \$186,121, equipment repair decreased \$35,102 and insurance related charges decreased \$82,587.

2011 was the second straight year that the Village increased the transfer to the Capital Projects Fund above what was originally budgeted. The additional \$733,333 allowed the Village to take advantage of the favorable bidding environment and complete much needed improvements to Glenview Road. The transfer to the Capital Projects Fund in the 2012 Budget is \$2,500,000, \$466,667 more than the 2011 transfer of \$2,033,333. The Capital Improvement Program relies on this level of funding from the Corporate Fund to keep pace with needed infrastructure improvements.

When Corporate Fund projected expenditures are adjusted to include Joint Dispatch and Refuse & Recycling the 2012 Budget represents a 0.9% decrease in expenditures. With increases to ongoing expenditures outpacing increases to ongoing revenues, the Corporate Fund is projected to finish 2011 with a deficit of \$1,446,260. Due to anticipated, moderate gains in revenue and significant cost cutting which took place throughout 2011, the Corporate Fund budget is virtually balanced in 2012 with a minor deficit of \$15,173.

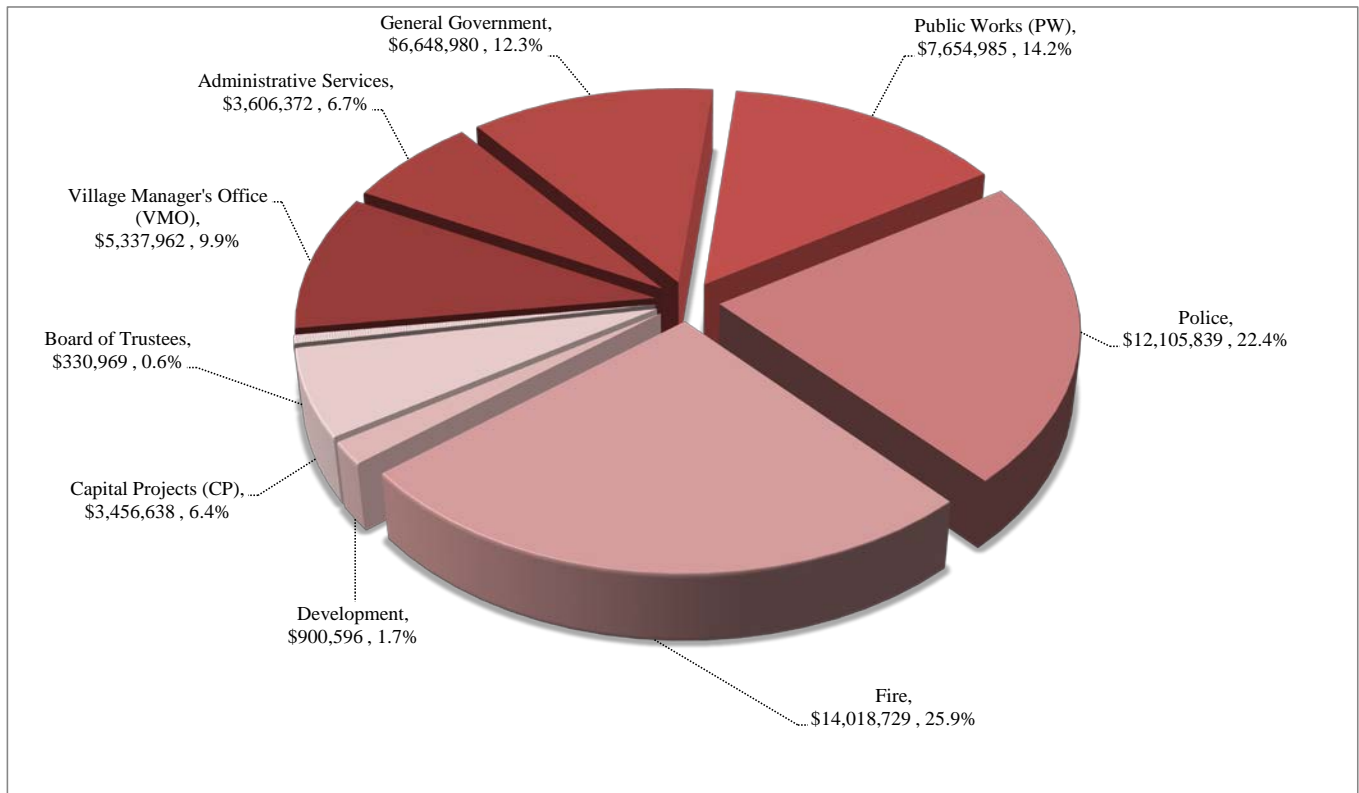
Corporate Fund Revenue Summary



	2010 Actual	2011 Adopted Budget	2011 Projected Actual	2012 Adopted Budget	% Change Adopted to Adopted	% of Total
General Sales Tax	12,336,353	12,311,928	12,900,000	13,093,500	6.3%	24.2%
Property Tax	10,677,216	10,770,000	10,770,000	10,853,538	0.8%	20.1%
Home Rule Sales Tax	6,177,391	6,246,327	6,300,000	6,394,500	2.4%	11.8%
Utility Taxes	5,921,514	6,100,424	6,077,946	6,148,546	0.8%	11.4%
Income Tax	3,497,759	3,444,333	3,392,827	3,392,827	-1.5%	6.3%
Glenbrook Fire Protection District	2,613,963	2,692,382	2,484,704	2,464,732	-8.5%	4.6%
Insurance Reimbursements	1,494,255	1,410,000	1,500,000	1,545,000	9.6%	2.9%
Building Permits and Related Fees	2,793,726	1,350,000	1,350,000	1,625,000	20.4%	3.0%
Make-Whole Revenue	1,155,484	1,190,149	1,241,190	1,307,182	9.8%	2.4%
Hotel Room Tax	765,075	700,000	800,000	800,000	14.3%	1.5%
Top 10 Subtotal	47,432,736	46,215,542	46,816,667	47,624,825	3.0%	88.1%
All Other Corporate Fund Revenues	6,762,246	5,036,585	4,509,995	6,421,071	27.5%	11.9%
Total Corporate Fund Revenues	\$ 54,194,982	\$51,252,128	\$51,326,662	\$54,045,896	5.5%	100.0%

	2010 Actual	2011 Adopted Budget	2011 Projected Actual	2012 Adopted Budget	% Change Adopted to Adopted	% of Total
Included above pursuant to GASB 54						
All Other - Joint Dispatch	-	-	-	1,148,569	n/a	n/a
All Other - Refuse & Recycling	-	-	-	688,000	n/a	n/a

Corporate Fund Expenditure Summary



Corporate Fund Departments	2010 Actual	2011 Adopted Budget	2011 Projected Actual	2012 Adopted Budget	% Change Adopted to Adopted	% of Total
Board of Trustees	305,008	657,699	321,549	330,969	-49.7%	0.6%
Village Manager's Office (VMO)	2,867,189	3,056,852	3,236,079	5,337,962	74.6%	9.9%
Administrative Services	3,649,774	4,158,510	4,043,052	3,606,372	-13.3%	6.7%
General Government	8,060,126	6,797,760	7,652,854	6,648,980	-2.2%	12.3%
Public Works (PW)	6,587,636	7,269,465	7,711,235	7,654,985	5.3%	14.2%
Police	11,929,046	12,137,833	11,700,544	12,105,839	-0.3%	22.4%
Fire	13,521,977	13,699,036	13,702,464	14,018,729	2.3%	25.9%
Development	2,607,598	2,826,400	2,495,466	900,596	-68.1%	1.7%
Capital Projects (CP)	2,716,511	1,937,624	1,909,679	3,456,638	78.4%	6.4%
Total Corporate Fund Expenditures	52,244,866	52,541,180	52,772,922	54,061,070	2.9%	100.0%

Included above pursuant to GASB 54	2010 Actual	2011 Adopted Budget	2011 Projected Actual	2012 Adopted Budget	% Change Adopted to Adopted	% of Total
(VMO) - Joint Dispatch	-	-	-	1,339,571	n/a	n/a
(PW) - Refuse & Recycling	-	-	-	45,500	n/a	n/a

Corporate Fund Balance Summary by Revenue and Expense Type

	FY 2010	FY 2011		FY 2012 Budget	
	Actual	Original	Revised		Projected
Beginning Fund Balance/ Net Assets	\$20,127,365	\$22,077,481	\$22,077,481	\$22,077,481	\$21,747,891
Budgeted Revenues					
Taxes	36,271,705	36,487,429	36,487,429	37,227,946	37,684,584
Licenses and Permits	3,172,242	1,718,979	1,718,979	1,728,000	2,003,000
Fines and Forfeits	134,783	102,806	102,806	128,806	122,806
Charges for Services	4,449,945	2,974,515	2,974,515	2,922,153	4,178,653
Intergovernmental	8,238,385	8,148,650	8,148,650	8,156,826	8,666,814
Investment Income	265,705	157,500	157,500	30,000	34,000
Other Revenues	748,759	1,003,066	1,003,066	473,748	597,009
Transfers In	913,457	659,182	659,182	659,183	759,030
Total Revenues	54,194,982	51,252,127	51,252,127	51,326,662	54,045,896
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	28,641,250	29,182,041	29,056,219	28,888,425	30,074,662
Contractual	7,531,216	7,577,120	8,307,523	7,931,205	8,835,341
Commodities	2,067,553	1,826,394	1,890,245	1,853,372	1,932,086
Other Charges	4,529,084	5,164,656	4,956,667	4,822,348	5,050,091
Capital Outlay	201,130	500,000	500,000	200,000	208,750
Total Operating Expenditures	42,970,233	44,250,211	44,710,655	43,695,351	46,100,930
<i>Other Expenditures</i>					
Interfund Charges	2,974,963	3,662,669	3,733,885	3,715,938	3,491,714
Capital Projects	-	-	-	-	-
Transfer Out	6,299,670	4,628,300	5,578,300	5,361,633	4,468,426
Total Other Expenditures	9,274,633	8,290,969	9,312,185	9,077,571	7,960,140
Total Expenditures	52,244,866	52,541,180	54,022,840	52,772,922	54,061,070
Surplus/(Deficit)	1,950,116	(1,289,053)	(2,770,713)	(1,446,260)	(15,173)
Ending Fund Balance/ Net Assets	\$22,077,481	\$20,788,429	\$19,306,769	\$20,631,221	\$21,732,718

* The Refuse and Recycling and Joint Dispatch Funds are combined with the Corporate Fund in 2012 as required by GASB 54.

Corporate Fund Balance Summary by Department and Division

	FY 2010	FY 2011			FY 2012
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$20,127,365	\$22,077,481	\$22,077,481	\$22,077,481	\$21,747,891
Budgeted Revenues					
Taxes	36,271,705	36,487,429	36,487,429	37,227,946	37,684,584
Licenses and Permits	3,172,242	1,718,979	1,718,979	1,728,000	2,003,000
Fines and Forfeits	134,783	102,806	102,806	128,806	122,806
Charges for Services	4,449,945	2,974,515	2,974,515	2,922,153	4,178,653
Intergovernmental	8,238,385	8,148,650	8,148,650	8,156,826	8,666,814
Investment Income	265,705	157,500	157,500	30,000	34,000
Other Revenues	748,759	1,003,066	1,003,066	473,748	597,009
Transfers In	913,457	659,182	659,182	659,183	759,030
Total Revenues	54,194,982	51,252,127	51,252,127	51,326,662	54,045,896
Budgeted by Department and Division					
<i>Board of Trustees</i>					
Board of Trustees	59,714	62,675	62,675	55,392	55,219
Special Appropriations	245,294	595,024	570,024	266,157	275,750
<i>General Government</i>	8,060,201	6,797,760	7,931,289	7,652,854	6,648,980
<i>Village Manager's Office</i>					
Administration	914,654	923,720	1,122,688	1,093,950	726,658
Communications	329,597	263,815	323,315	267,311	241,486
Legal	543,723	368,768	462,461	431,819	481,270
Human Resources Administration	1,079,216	1,500,548	1,516,934	1,442,999	1,400,408
Joint Dispatch	-	-	-	-	2,488,140
<i>Administrative Services</i>					
Office of the Director	174,675	258,391	270,031	274,220	263,844
Finance	963,353	844,286	906,995	919,301	1,020,620
GIS and CADD	403,715	449,149	322,393	325,138	260,981
Information Technology	1,711,183	2,156,388	2,151,388	2,156,388	1,699,855
Resolution Center	396,773	450,296	326,796	368,004	361,072
<i>Public Works</i>					
Office of the Director	6,587,636	7,269,465	7,852,333	7,711,235	4,148,950
Streets and Forestry	-	-	-	-	3,506,034
<i>Police</i>	11,929,046	12,137,833	11,821,933	11,700,544	12,105,839
<i>Fire</i>	13,521,977	13,699,036	13,693,180	13,702,464	14,018,729
<i>Planning and Economic Development</i>					
Office of the Director	2,607,598	800,220	743,528	692,865	316,555
Planning	-	732,485	738,792	571,246	390,682
Economic Development	-	-	-	-	193,359
Inspectional Services	-	-	-	-	-
<i>Capital Projects and Inspectional Services</i>					
Office of the Director	958,904	690,002	645,718	696,039	759,585
Facilities Management	1,757,607	1,247,622	1,257,006	1,213,640	1,153,901
Inspectional Services	-	1,293,695	1,303,363	1,231,355	1,543,153
Total Expenditures	52,244,866	52,541,180	54,022,840	52,772,922	54,061,070
Surplus/(Deficit)	1,950,116	(1,289,053)	(2,770,713)	(1,446,260)	(15,173)
Ending Fund Balance/ Net Assets	\$22,077,481	\$20,788,428	\$19,306,768	\$20,631,221	\$21,732,718

* The Refuse and Recycling and Joint Dispatch Funds are combined with the Corporate Fund in 2012 as required by GASB 54.

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VILLAGE OF GLENVIEW



SPECIAL REVENUE FUNDS

Refuse and Recycling Fund

Description

The Refuse and Recycling Fund has historically been 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 approximately \$800K annually to the Village. SWANCC also offers a recycling incentive program which provides payments for members' recyclable materials.

Expenditures

The primary expenditure in the Refuse and Recycling Fund is the fee charged by SWANCC for its refuse and recycling services. The SWANCC fee is projected to be \$686K in 2011. In 2010, the Village Board approved the use of fund balance for the purchase of refuse and recycling carts for residents, this program was nearly \$1 million.

GASB 54 Implementation

The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments. GASB has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement clarifies and expands fund balance classifications and fund type definitions. The fund balance classifications are typically reported in the Comprehensive Annual Financial Report (CAFR). The fund type definitions are reflected in both the annual budget and the CAFR.

Statement 54 clarifies that a special revenue fund may only be established around one or more revenue sources that are restricted or committed to purposes other than capital projects or debt service. Previously, the Refuse and Recycling Fund was classified as a Special Revenue Fund. However, under this clarification, it no longer meets the criteria to be a Special Revenue Fund and is being "rolled into" the Corporate Fund with the 2012 Budget. The Refuse and Recycling Fund revenues are from a specific source but the use of those funds was not restricted. For this reason, this fund has been closed out and is now part of the Corporate Fund beginning with the 2012 Budget.

Refuse and Recycling Fund Summary

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$1,832,064	\$1,079,279	\$1,079,279	\$1,079,279	\$0
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	896,201	841,280	841,280	659,461	-
Intergovernmental	-	-	-	-	-
Investment Income	5,542	5,500	5,500	5,500	-
Other Revenues	-	-	-	-	-
Transfers In	-	-	-	-	-
Total Revenues	901,744	846,780	846,780	664,961	-
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	642,295	704,000	704,000	686,280	-
Commodities	1,012,234	16,000	16,000	15,850	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	1,654,529	720,000	720,000	702,130	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	1,654,529	720,000	720,000	702,130	-
Surplus/(Deficit)	(752,785)	126,780	126,780	(37,169)	-
Ending Fund Balance/ Net Assets	\$1,079,279	\$1,206,059	\$1,206,059	\$1,042,110	\$0

* The Refuse and Recycling Fund is combined with the Corporate Fund in 2012 as required by GASB 54.

Joint Dispatch Fund

Description

The Joint Dispatch Fund has historically been used to account for the financial activity of the Police and Fire Dispatch operations in addition to the 911 emergency service systems.

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. The 911 Wireless surcharges are dedicated revenues, which are \$590,000 in the 2012 budget, and are to be used to support the 911 emergency infrastructure. The primary revenue for the Joint Dispatch Fund is a Transfer In for the Corporate Fund; this represents 54% of the Funds' projected revenues in 2011. The 2011 transfer from the Corporate increased over 2010 to ensure the fund was not operating at a deficit.

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.

Expenditures

The primary expenditures in the Joint Dispatch Fund are personnel costs. The 2011 projected expenditures are estimated to be \$2,468,005, of which \$2,156,676 are personnel related, or 87%. The 2011 budget was amended upward by \$40,450 for the purchase of software to provide services to Grayslake.

GASB 54 Implementation

The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments. GASB has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement clarifies and expands fund balance classifications and fund type definitions. The fund balance classifications are typically reported in the Comprehensive Annual Financial Report (CAFR). The fund type definitions are reflected in both the annual budget and CAFR.

Statement 54 makes clear that a special revenue fund may only be established around one or more revenue sources that are restricted or committed to purposes other than capital projects or debt service. Previously the Joint Dispatch Fund was classified as a Special Revenue Fund. However, under this clarification, it no longer meets the criteria to be a Special Revenue Fund and is being "rolled into" the Corporate Fund with the 2012 Budget. The Joint Dispatch Fund revenues are primarily a Transfer In from the Corporate Fund, the 2011 projected transfer is \$1,370,000, and is not considered a revenue source. For this reason, this fund has been closed out and is now part of the Corporate Fund beginning with the 2012 Budget.

Joint Dispatch Fund Summary

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$102,997	\$15,605	\$15,605	\$15,605	\$0
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	669,633	615,000	615,000	615,000	-
Intergovernmental	464,790	541,136	581,586	541,136	-
Investment Income	1,172	300	300	825	-
Other Revenues	-	-	-	-	-
Transfers In	1,156,034	1,370,000	1,370,000	1,370,000	-
Total Revenues	2,291,630	2,526,436	2,566,886	2,526,961	-
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	2,213,306	2,237,547	2,237,547	2,156,676	-
Contractual	96,093	181,046	213,846	188,862	-
Commodities	14,713	4,749	14,599	23,928	-
Other Charges	13,796	21,155	18,955	18,955	-
Capital Outlay	2,775	-	-	-	-
Total Operating Expenditures	2,340,682	2,444,496	2,484,946	2,388,420	-
<i>Other Expenditures</i>					
Interfund Charges	38,340	79,585	79,585	79,585	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	38,340	79,585	79,585	79,585	-
Total Expenditures	2,379,022	2,524,081	2,564,531	2,468,005	-
Surplus/(Deficit)	(87,392)	2,354	2,354	58,955	-
Ending Fund Balance/ Net Assets	\$15,605	\$17,959	\$17,959	\$74,560	\$0

* The Joint Dispatch Fund is combined with the Corporate Fund in 2012 as required by GASB 54.

Police Special Fund

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

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$43,952	\$22,578	\$22,578	\$22,578	\$34,221
<i>Budgeted Revenues</i>					
Investment Income	207	100	100	135	100
Other Revenues	9,500	-	-	12,508	-
<i>Total Revenues</i>	9,707	100	100	12,643	100
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	1,710	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	29,371	13,506	13,506	1,000	30,000
<i>Total Operating Expenditures</i>	31,081	13,506	13,506	1,000	30,000
<i>Total Expenditures</i>	31,081	13,506	13,506	1,000	30,000
<i>Surplus/(Deficit)</i>	(21,374)	(13,406)	(13,406)	11,643	(29,900)
<i>Ending Fund Balance/ Net Assets</i>	\$22,578	\$9,172	\$9,172	\$34,221	\$4,321

Foreign Fire Fund

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

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

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$314,762	\$344,915	\$344,915	\$344,915	\$314,263
<i>Budgeted Revenues</i>					
Investment Income	911	700	700	1,200	1,200
Other Revenues	84,697	60,000	60,000	75,000	75,000
<i>Total Revenues</i>	85,609	60,700	60,700	76,200	76,200
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	10,399	39,300	39,300	8,852	35,360
Commodities	45,057	20,700	20,700	98,000	78,000
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	55,456	60,000	60,000	106,852	113,360
<i>Total Expenditures</i>	55,456	60,000	60,000	106,852	113,360
<i>Surplus/(Deficit)</i>	30,153	700	700	(30,652)	(37,160)
<i>Ending Fund Balance/ Net Assets</i>	\$344,915	\$345,615	\$345,615	\$314,263	\$277,103

Glen Redevelopment Fund

Description

The Glen Redevelopment Fund has historically been 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 major sources of revenue in the Glen Redevelopment Fund are a transfer from the Special Tax Allocation Fund and interest income.

Expenditures

The 2011 projected expenditures in this fund reflect 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.

GASB 54 Implementation

The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments. GASB has issued Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement clarifies and expands fund balance classifications and fund type definitions. The fund balance classifications are typically reported in the Comprehensive Annual Financial Report (CAFR). The fund type definitions are reflected in both the annual budget and the CAFR.

Statement 54 makes clear that a special revenue fund may only be established around one or more revenue sources that are restricted or committed to purposes other than capital projects or debt service. Previously the Glen Redevelopment Fund was classified as a Special Revenue Fund. However, under this clarification, it no longer meets the criteria to be a Special Revenue Fund and is being "rolled into" the Special Tax Allocation Fund with the 2012 Budget. The Glen Redevelopment Fund revenues are primarily a Transfer In from the Special Tax Allocation Fund, the 2011 projected transfer is \$719,329, and is not considered a revenue source. For this reason, this fund has been closed out and is now part of the Special Tax Allocation Fund beginning with the 2011 CAFR and 2012 Budget.

Glen Redevelopment Fund Summary

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	
Beginning Fund Balance/ Net Assets	\$307,288	\$283,049	\$283,049	\$283,049	\$0
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Investment Income	2,300	300	300	1,600	-
Other Revenues	7	-	-	-	-
Transfers In	628,010	716,329	716,329	716,329	-
Total Revenues	630,317	716,629	716,629	717,929	-
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	398,548	459,610	459,610	468,314	-
Contractual	168,849	225,008	223,408	189,119	-
Commodities	4,752	8,890	10,490	10,490	-
Other Charges	1,900	4,950	4,950	5,227	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	574,049	698,458	698,458	673,150	-
<i>Other Expenditures</i>					
Interfund Charges	78,507	17,871	17,871	17,871	-
Capital Projects	-	-	-	-	-
Transfer Out	2,000	-	-	-	-
Total Other Expenditures	80,507	17,871	17,871	17,871	-
Total Expenditures	654,556	716,329	716,329	691,021	-
Surplus/(Deficit)	(24,239)	300	300	26,908	-
Ending Fund Balance/ Net Assets	\$283,049	\$283,349	\$283,349	\$309,957	\$0

* The Glen Redevelopment Fund is combined with the Special Tax Allocation Fund in 2012 as required by GASB 54.

Glen Caretaker Fund

Description

The Glen Caretaker Fund has historically been 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 sources of revenue in the Caretaker Fund are a transfer from the Special Tax Allocation Fund (STAF) and interest income. The Transfer In from STAF in 2011 was decreased to purposely draw down existing fund balance.

Expenditures

In accordance with the adopted TIF Retirement Plan, there are specific activities that are to remain in a TIF supported 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 a TIF supported fund until they are resurfaced, at which time they will be transferred to the Corporate Fund for maintenance. The 2011 Interfund Charges are reduced as a result of support service, such as Administrative Services and Facilities Management, expenditures being recorded directly in the fund, instead of an internal service charge back. Contractual services are higher in 2010 due to a payment made to transition the maintenance of Gallery Park from the Village to the Park District.

GASB 54 Implementation

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Statement 54 makes clear that a special revenue fund may only be established around one or more revenue sources that are restricted or committed to purposes other than capital projects or debt service. Previously the Caretaker Fund was classified as a Special Revenue Fund. However, under this clarification, it no longer meets the criteria to be a Special Revenue Fund and is being "rolled into" the Special Tax Allocation Fund with the 2012 Budget. The Caretaker Fund revenues are primarily a Transfer In from the Special Tax Allocation Fund, the 2011 projected transfer is \$256,761, and is not considered a revenue source. For this reason, this fund has been closed out and is now part of the Special Tax Allocation Fund beginning with the 2011 CAFR and 2012 Budget.

Glen Caretaker Fund Summary

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$424,513	\$987,314	\$987,314	\$987,314	\$0
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Investment Income	11,082	4,000	4,000	5,500	-
Other Revenues	-	-	-	-	-
Transfers In	1,916,612	256,761	256,761	256,761	-
Total Revenues	1,927,694	260,761	260,761	262,261	-
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	106,639	104,865	104,865	117,017	-
Contractual	1,002,152	763,846	778,502	771,690	-
Commodities	23,786	103,979	139,322	142,479	-
Other Charges	-	-	-	-	-
Capital Outlay	19,750	8,750	8,750	8,750	-
Total Operating Expenditures	1,152,327	981,440	1,031,440	1,039,936	-
<i>Other Expenditures</i>					
Interfund Charges	210,566	25,324	25,324	25,324	-
Capital Projects	-	-	-	-	-
Transfer Out	2,000	-	-	-	-
Total Other Expenditures	212,566	25,324	25,324	25,324	-
Total Expenditures	1,364,893	1,006,764	1,056,764	1,065,260	-
Surplus/(Deficit)	562,801	(746,003)	(796,003)	(802,999)	-
Ending Fund Balance/ Net Assets	\$987,314	\$241,312	\$191,312	\$184,315	\$0

* The Glen Caretaker Fund is combined with the Special Tax Allocation Fund in 2012 as required by GASB 54.

2009E Debt Service Fund

Description

In 2006 the Village issued a \$27.940M General Obligation Bond (“Taxable Series 2006B”) with a 3-year call date, to purchase the 41-acre Navy Disposition Parcel with the assumption that the land would be marketed and sold within this time frame. However, as the marketing process was being developed in 2008, the national economy entered into a recession and this impacted the Village’s ability to sell a portion of the land to recover the purchase price. Taxable Series 2006B had a balloon payment due 12/01/09. Since the resale of the parcel did not occur, the Village had to refinance the project with a new bond in December 2009.

The 2006B debt was restructured with a four year non-callable \$28,125,000 General Obligation Refunding Bond, Taxable Series 2009E. The average interest rate is 2.35% and the total payments including interest are \$30.853M. It is anticipated that the resale of the property will pay for the bond principal due 12/01/13, and interest payments totaling \$2,728,203 paid from Property Taxes generated within The Glen Redevelopment Tax Increment Financing District.

GASB 54 Implementation

The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments. GASB has issued Statement No. 54 (referred to as GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement clarifies and expands fund balance classifications and fund type definitions. The fund balance classifications are typically reported in the Comprehensive Annual Financial Report (CAFR). The fund type definitions are reflected in both the annual budget and the CAFR.

GASB 54 makes clear that a special revenue fund may only be established around one or more revenue sources that are restricted or committed to purposes other than capital projects or debt service. Previously the Glen Redevelopment, Caretaker, Land Sales, and 2009E Debt Service Funds were classified as Special Revenue Funds. However, under this clarification, they no longer meet the criteria to be a Special Revenue Fund and are being “rolled into” the Special Tax Allocation Fund with 2011 CAFR and 2012 Budget. Transfers In are not considered a revenue source. For this reason, these funds have been closed out and are now part of the Special Tax Allocation Fund beginning with the 2012 Budget.

2009E Debt Service Fund Summary

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$15,676	\$1,403	\$1,403	\$1,403	\$0
Budgeted Revenues					
Investment Income	315	-	-	-	-
Transfers In	720,000	660,938	660,938	660,938	-
Total Revenues	720,315	660,938	660,938	660,938	-
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Other Charges	734,588	661,938	661,938	661,938	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	734,588	661,938	661,938	661,938	-
Total Expenditures	734,588	661,938	661,938	661,938	-
Surplus/(Deficit)	(14,273)	(1,000)	(1,000)	(1,000)	-
Ending Fund Balance/ Net Assets	\$1,403	\$403	\$403	\$403	\$0

* The 2009E Debt Service Fund is combined with the Special Tax Allocation Fund in 2012 as required by GASB 54.

Special Tax Allocation Fund

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. The 2012 Budget integrates into STAF what were previously the Glen Redevelopment Fund, Caretaker Fund, Land Sales Fund, and 2009E Debt Service Fund as required by GASB 54.

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 expected to be \$27.2 million in 2012. Retirement of the TIF District could take place as early as 2018 but officially expires in 2021.

Expenditures

The 2012 Budget includes operating expenses, as opposed to transfers out that support activities previously recorded in the Glen Redevelopment, Caretaker, Land Sales, and 2009E Debt Service Funds. The 2012 Make Whole Payments are projected to be \$16.2 million.

A projected fund deficit exists within the STAF. An Interfund Loan is made from the Village's Permanent Fund to provide STAF with cash to cover current expenditures. 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.

GASB 54 Implementation

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GASB 54 makes clear that a special revenue fund may only be established around one or more revenue sources that are restricted or committed to purposes other than capital projects or debt service. Previously the Glen Redevelopment, Caretaker, Land Sales, and 2009E Debt Service Funds were classified as Special Revenue Funds. However, under this clarification, they no longer meet the criteria to be a Special Revenue Fund and are being "rolled into" the Special Tax Allocation Fund with 2011 CAFR and 2012 Budget. Transfers In's are not considered a revenue source. For this reason, these funds have been closed out and are now part of the Special Tax Allocation Fund beginning with the 2012 Budget.

Special Tax Allocation Fund Summary

	FY 2010	FY 2011		FY 2012 Budget	
	Actual	Original	Revised		Projected
Beginning Fund Balance/ Net Assets	\$3,630,555	(\$2,000,306)	(\$2,000,306)	(\$2,000,306)	\$5,954,149
Budgeted Revenues					
Taxes	24,082,697	26,500,000	26,500,000	26,500,000	27,200,000
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	-	-	-	14,180	14,180
Intergovernmental	33,675	-	-	11,978	-
Investment Income	144,379	20,000	20,000	36,000	25,000
Other Revenues	-	-	-	11,211,495	-
Transfers In	-	1,376,272	1,376,272	1,376,272	-
Total Revenues	24,260,751	27,896,272	27,896,272	39,149,925	27,239,180
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	404,078
Contractual *	14,913,173	15,733,247	15,733,247	15,707,987	17,209,641
Commodities	-	-	-	-	146,624
Other Charges	11,713,790	13,757,338	13,757,338	22,768,275	14,319,990
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	26,626,963	29,490,585	29,490,585	38,476,262	32,080,334
<i>Other Expenditures</i>					
Interfund Charges	27	-	5,000	379	43,427
Capital Projects	-	-	-	-	-
Transfer Out	3,264,622	1,915,305	1,910,305	1,910,305	273,379
Total Other Expenditures	3,264,649	1,915,305	1,915,305	1,910,684	316,806
Total Expenditures	29,891,612	31,405,890	31,405,890	40,386,946	32,397,139
Surplus/(Deficit)	(5,630,861)	(3,509,618)	(3,509,618)	(1,237,022)	(5,157,959)
Ending Fund Balance/ Net Assets	(\$2,000,306)	(\$5,509,924)	(\$5,509,924)	(\$3,237,328)	\$796,190

* The Glen Redevelopment, Glen Caretaker, Glen Land Sales and 2009E Funds have been "rolled into" the STAF, as required by GASB 54

Glen Land Sales Fund

Description

The Glen Land Sales Fund has historically been 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 2012. The only expected revenue is for lease fees and interest income.

Expenditures

The projected 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.

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$10,053,987	\$10,057,894	\$10,057,894	\$10,057,894	\$0
<i>Budgeted Revenues</i>					
Charges for Services	17,180	14,180	14,180	14,180	-
Investment Income	8,418	1,000	1,000	1,000	-
Other Revenues	-	-	-	-	-
Transfers In	-	-	-	-	-
<i>Total Revenues</i>	25,598	15,180	15,180	15,180	-
<i>Budgeted Expenditures</i>					
<i>Other Expenditures</i>					
Interfund Charges	21,692	-	-	-	-
Transfer Out	-	1,376,272	1,376,272	1,376,272	-
<i>Total Other Expenditures</i>	21,692	1,376,272	1,376,272	1,376,272	-
<i>Total Expenditures</i>	21,692	1,376,272	1,376,272	1,376,272	-
<i>Surplus/(Deficit)</i>	3,907	(1,361,092)	(1,361,092)	(1,361,092)	-
<i>Ending Fund Balance/ Net Assets</i>	\$10,057,894	\$8,696,802	\$8,696,802	\$8,696,802	\$0

* The Glen Land Sales Fund is combined with the Special Tax Allocation Fund in 2012 as required by GASB 54

VILLAGE OF GLENVIEW



ENTERPRISE FUNDS

Enterprise Funds

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

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

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

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

Prior to the 2011 budget, departments and divisions providing internal services, such as Information Technology and Facilities Management, recorded expenses in their Corporate operating budget and then charged other funds (i.e. enterprise and tax increment financing 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. The department budget illustrates the Information Technology and Facilities Management functions across all funds.

Prior to the 2011 budget, a small portion of the Administrative Services Department was included as part of the Public Works budget. The 2011 budget separated these functions and budgeted them within the Administrative Services Department, this continues with the 2012 budget.

Glenview Water & Sanitary Sewer Funds

Description

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

Operating Activities

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

Customers

The Village's water customer base includes approximately 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 Glenview water system receives potable water from Lake Michigan through the Village of Wilmette. Glenview purchases water from the Village of Wilmette for \$1.47/1,000 gallons. This rate is valid until December 2012.

The customer rate structure includes a fixed and consumption component. The fixed charges for water and sewer service are based on the size of the customer's water meter. Customers with larger water meters have a higher quarterly fixed charge than those with smaller meters. The consumption of water is reported by actual meter reads on a property. The sewer consumption is assumed to be the same as water consumption. The 2012 budget assumes a slight decline in water consumption based on current trends.

The consumption rate increase for water is \$0.34 per 1,000 gallons for incorporated areas and \$0.51 for unincorporated areas; while the consumption rate increase for sewer is \$0.00 per 1,000 gallons. The fixed rate component will increase 7% for water and 0% for sewer in 2012.

Glenview Water Fund

Revenues

The 2012 budget includes \$9,570,450 in estimated revenue from customer billing, total revenue is estimated to be \$9,810,555. The estimated revenues reflect a 7% increase in the quarterly fixed rate and an 8% increase in the consumption rate. The quarterly fixed rate varies by meter size.

Meter Size	2011 Quarterly Fixed Charge	2012 Quarterly Fixed Charge
0.625"	\$7.35	\$7.86
0.75"	\$11.03	\$11.80
1.0"	\$18.38	\$19.66
1.5"	\$36.75	\$39.32
2.0"	\$58.80	\$62.92
3.0"	\$117.60	\$125.83
4.0"	\$183.75	\$196.61
6.0"	\$367.50	\$393.23
8.0"	\$588.00	\$629.16

2011 Consumption Charge/1,000 gals	2012 Consumption Charge/1,000 gals
\$4.21	\$4.55

*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 2012 budget includes \$11,478,704 in budgeted expenses. The 2012 budget continues to plan for the funding of capital projects to meet standards. Standards are calculated by taking into account the useful life of infrastructure and determining how much needs to be invested each year. The 2012 budget includes \$2.5M for water infrastructure projects and \$954,800 for facility improvements made to the Rugen Sr. Pump Station and the Waukegan Road Tank. These infrastructure replacement and repair costs represent 30% of the budget. The cost of water purchased from the Village of Wilmette represents another 30% of the water fund budget. The 2012 budgeted expenses also include \$308,000 in principal payments; this issuance is scheduled to retire in 2016.

The remaining 37% of the 2012 budget is used to fund day to day operations of the system. Day to day operations include repairing water main break, service line leaks, hydrant flushing, installing new water connections, monitoring of pump stations, water quality testing, meter replacement and repair, water billing, energy costs, facility repairs, GIS mapping, information technology, financial, and customer service support.

Cash Analysis

The cash policy for the Water Fund is to maintain 30 days of cash and investments on hand. This cash analysis differs from the fund balance statement by separating cash from the net assets. The cash flow below displays negative cash at the end of 2012, which is expected due to the smoothing of the rate increases and significant capital improvements planned for 2012. The fund is expected to cash flow in the positive throughout the year and into 2013. This cash display assumes all expenses and revenues are expended and collected at one point in time.

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY2011 Projected	FY 2012 Budget
Beginning Cash and Investments	2,816,010	1,253,960	1,253,960	1,253,960	1,275,224
Cash Receipts					
Receipts from Users	8,782,628	9,558,124	9,558,124	9,148,389	9,801,555
Investment Income	11,891	7,500	7,500	10,000	9,000
Transfer In	0	882,000	882,000	882,000	0
Total Cash Receipts	8,794,519	10,447,624	10,477,624	10,040,389	9,810,555
Non-Capital Cash Outlays					
Operating Expenses	6,835,792	7,377,417	7,990,678	7,309,892	8,611,917
Interest Expense	80,077	69,685	69,685	69,685	59,198
Principal Payments	288,400	299,600	299,600	299,600	308,000
Transfer Out	721,602	488,260	0	0	0
Total Non-Capital Cash Outlays	7,925,871	8,234,962	8,359,963	7,679,177	8,979,115
Subtotal Net Change in Cash	868,648	2,212,662	2,087,661	2,361,212	831,440
Capital Cash Expenses					
Capital	2,430,698	2,173,328	2,428,674	2,339,948	2,499,589
Total Capital Cash Outlays	2,430,698	2,173,328	2,428,674	2,339,948	2,499,589
Total Net Change in Cash	(1,562,050)	39,334	(311,013)	21,264	(1,668,149)
Ending Cash and Investments	1,253,960	1,293,294	942,947	1,275,224	(392,925)

Glenview Water Fund Summary

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$34,111,029	\$33,544,305	\$33,544,305	\$33,544,305	\$33,565,569
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	119,264	110,000	110,000	50,250	60,000
Fines and Forfeits	-	-	-	-	-
Charges for Services	8,763,350	9,333,124	9,333,124	8,958,635	9,581,449
Intergovernmental	-	-	-	-	-
Investment Income	11,891	7,500	7,500	10,000	9,000
Other Revenues	146,237	115,000	115,000	139,504	130,000
Transfers In	-	882,000	882,000	882,000	30,106
Total Revenues	9,040,742	10,447,624	10,447,624	10,040,389	9,810,555
Budgeted Expenses					
Operating Expenses					
Personnel	1,618,872	1,612,457	1,612,457	1,742,242	2,062,036
Contractual	3,952,454	4,572,276	4,686,032	4,144,465	4,260,268
Commodities	416,637	831,060	842,306	776,860	812,147
Other Charges	86,898	382,335	382,335	379,885	378,289
Capital Outlay	5,280	5,835	5,835	5,835	5,835
Total Operating Expenses	6,080,141	7,403,962	7,528,964	7,049,287	7,518,574
Other Expenses					
Interfund Charges	825,824	342,740	831,000	629,891	1,460,541
Capital Projects	951,400	2,173,328	2,428,674	2,339,948	2,499,589
Depreciation	1,067,931	-	-	-	-
Transfer Out	682,169	488,260	-	-	-
Total Other Expenses	3,527,325	3,004,328	3,259,673	2,969,839	3,960,130
Total Expenses	9,607,466	10,408,290	10,788,637	10,019,126	11,478,704
Surplus/(Deficit)	(566,724)	39,334	(341,013)	21,263	(1,668,149)
Ending Fund Balance/ Net Assets	\$33,544,305	\$33,583,640	\$33,203,292	\$33,565,569	\$31,897,420
Budgeted Non Expensed Items					
Debt	(288,400)	(299,600)	(299,600)	(299,600)	(308,000)
Capitalized Assets	(2,430,697)	(800,000)	(800,000)	(800,000)	(1,200,000)
Total Budgeted Non Expensed Items	(2,719,097)	(1,099,600)	(1,099,600)	(1,099,600)	(1,508,000)

Glenview Sanitary Fund

Revenues

The 2012 budget includes \$2,333,699 in estimated revenue from customer billing, total revenue is estimated to be \$4,118,544. The Village Permanent Fund is funding \$1,700,000 in capital projects through a transfer in for Storm Water Task Force projects. The estimated revenues reflect a 0% increase in quarterly fixed rate and 0% increase in the consumption rate. There were no rate increases to sewer fees due to a policy decision by the Village Board to draw down cash reserves within the Sewer Fund. The quarterly fixed rate varies by meter size.

Meter Size	2011 Quarterly Fixed Charge	2012 Quarterly Fixed Charge
0.625"	\$7.35	\$7.35
0.75"	\$11.03	\$11.03
1.0"	\$18.38	\$18.38
1.5"	\$36.75	\$36.75
2.0"	\$58.80	\$58.80
3.0"	\$117.60	\$117.60
4.0"	\$183.75	\$183.75
6.0"	\$367.50	\$367.50
8.0"	\$588.00	\$588.00

2011 Consumption Charge/1,000 gals	2012 Consumption Charge/1,000 gals
\$1.29	\$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.

Expenses

The 2012 budget includes \$4,125,287 in budgeted expenses. The 2012 budget continues to plan for the funding of capital projects to meet standards. Standards are calculated by taking into account the useful life of infrastructure and determining how much needs to be invested each year. The 2012 budget includes an additional \$300K above the recommended investment for a capital projects investment of \$1.5M. The Permanent Fund is supporting \$1.7M in sanitary improvements including a sanitary sewer evaluation study for the East of Harms area. The transfer from the Permanent Fund will be made as expenses are incurred and will not be used to fund daily operations. These infrastructure improvement costs represent 77% of the budget. The budget also includes \$242,000 in principal payments; this issuance is scheduled to retire in 2016.

The remaining 17% of the 2012 budget is used to fund day to day operations of the system. Day to day operations include sewer cleaning, sewer grate repairs and replacements, sewer line repairs, energy costs, facility improvements, GIS mapping, information technology, and financial support.

Cash Analysis

The cash policy for the Sanitary Sewer Fund is to maintain 30 days of cash and investments on hand. This cash analysis differs from the fund balance statement by separating cash from the net assets. The cash flow below displays positive cash at the end of 2012.

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY2011 Projected	FY 2012 Budget
Beginning Cash and Investments	1,383,877	1,191,582	1,191,582	1,191,582	1,376,320
Cash Receipts					
Receipts from Users	2,054,233	2,452,956	2,452,956	2,304,830	2,343,699
Investment Income	5,313	4,200	4,200	5,200	4,200
Transfer In	0	2,300,000	2,300,000	600,000	1,770,644
Total Cash Receipts	2,059,546	4,757,156	4,757,156	2,910,030	4,118,543
Non-Capital Cash Outlays					
Operating Expenses	1,349,399	655,989	1,081,976	1,054,653	657,340
Interest Expense	61,827	54,753	54,753	54,753	46,513
Principal Payments	227,678	235,400	235,400	235,400	242,000
Transfer Out	0	56,565	32,905	32,905	0
Total Non-Capital Cash Outlays	1,638,904	1,002,707	1,405,034	1,377,711	945,853
Subtotal Net Change in Cash	420,642	3,754,449	3,352,122	1,532,319	3,172,690
Capital Cash Expenses					
Capital	612,937	3,749,343	3,449,908	1,347,581	3,179,434
Total Capital Cash Outlays	612,937	3,749,343	3,449,908	1,347,581	3,179,434
Total Net Change in Cash	(192,295)	5,106	(97,786)	184,738	(6,744)
Ending Cash and Investments	1,191,582	1,196,688	1,093,796	1,376,320	1,369,576

Glenview Sanitary Sewer Fund Summary

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$13,951,375	\$14,088,351	\$14,088,351	\$14,088,351	\$14,273,089
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	11,870	10,000	10,000	9,000	10,000
Fines and Forfeits	-	-	-	-	-
Charges for Services	2,111,198	2,442,956	2,442,956	2,295,830	2,333,699
Intergovernmental	-	-	-	-	-
Investment Income	5,312	4,200	4,200	5,200	4,200
Other Revenues	(11,100)	-	-	-	-
Transfers In	-	2,300,000	2,300,000	600,000	1,770,644
Total Revenues	2,117,281	4,757,156	4,757,156	2,910,030	4,118,544
Budgeted Expenses					
<i>Operating Expenses</i>					
Personnel	331,174	427,121	427,121	415,070	441,649
Contractual	116,582	88,071	489,760	489,818	89,176
Commodities	26,625	31,346	31,984	35,084	39,146
Other Charges	62,760	290,373	290,373	290,653	289,013
Capital Outlay	-	-	-	-	-
Total Operating Expenses	537,141	836,911	1,239,238	1,230,625	858,984
<i>Other Expenses</i>					
Interfund Charges	88,929	109,231	132,891	114,181	86,869
Capital Projects	946,198	3,749,343	3,449,908	1,347,581	3,179,434
Depreciation	355,579	-	-	-	-
Transfer Out	52,458	56,565	32,905	32,905	-
Total Other Expenses	1,443,164	3,915,139	3,615,704	1,494,667	3,266,303
Total Expenses	1,980,305	4,752,050	4,854,942	2,725,292	4,125,287
Surplus/(Deficit)	136,976	5,106	(97,786)	184,738	(6,744)
Ending Fund Balance/ Net Assets	\$14,088,351	\$14,093,457	\$13,990,565	\$14,273,089	\$14,266,345
Budgeted Non Expensed Items					
Debt	(226,600)	(235,400)	(235,400)	(235,400)	(242,000)
Capitalized Assets	(612,936)	(400,000)	(400,000)	(400,000)	(400,000)
Total Budgeted Non Expensed Items	(839,536)	(635,400)	(635,400)	(635,400)	(642,000)

Wholesale Water Fund

Description

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

Operating Activities

The Glenview water system receives potable water from Lake Michigan through the Village of Wilmette. Glenview purchases water from the Village of Wilmette for \$1.47/1,000 gallons. This rate is valid until December 2012. The major cost of operations in this fund is the cost of the water Glenview purchases and the transmission costs. The cost of water is 50% of all expenses within the fund. The 2012 revenues are \$2.3M and budgeted expenses are \$2.2M. The budgeted expenses include \$225,000 for principal payments. This issuance is expected to retire in 2012.

Customers

Revenues are derived from contracts with the water systems that purchase the water from Glenview. Anticipated revenues in excess of expenses are used as transfers to other funds to provide resources for Village-wide capital improvements and as a return on investment for the operations of the system.

Cash Analysis

The following cash flow displays a positive cash balance at the end of 2012. This cash analysis differs from the fund balance statement by separating cash from the net assets.

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY2011 Projected	FY 2012 Budget
Beginning Cash and Investments	308,921	761,897	761,897	761,897	875,841
Cash Receipts					
Receipts from Users	2,168,444	2,054,583	2,054,583	2,317,031	2,298,316
Investment Income	2,026	1,600	1,600	3,300	3,300
Transfer In	0	0	0	0	0
Total Cash Receipts	2,170,470	2,056,183	2,056,183	2,320,331	2,301,616
Non-Capital Cash Outlays					
Operating Expenses	912,152	1,084,812	1,088,192	1,220,305	1,228,403
Interest Expense	24,752	16,802	16,802	16,802	8,662
Principal Payments	210,000	220,000	220,000	220,000	225,000
Transfer Out	570,590	752,660	749,280	749,280	765,920
Total Non-Capital Cash Outlays	1,717,494	2,074,274	2,074,274	2,206,387	2,227,985
Subtotal Net Change in Cash	452,976	(18,091)	(18,901)	113,944	73,631
Capital Cash Expenses					
Capital	0	0	0	0	0
Total Capital Cash Outlays	0	0	0	0	0
Total Net Change in Cash	452,976	(18,091)	(18,901)	113,944	73,631
Ending Cash and Investments	761,897	743,806	743,806	875,841	949,472

Wholesale Water Fund Summary

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$1,396,635	\$1,745,162	\$1,745,162	\$1,745,162	\$1,859,106
Budgeted Revenues					
Taxes	-	-	-	-	-
Charges for Services	1,997,367	2,054,583	2,054,583	2,317,031	2,298,316
Intergovernmental	-	-	-	-	-
Investment Income	2,025	1,600	1,600	3,300	3,300
Other Revenues	-	-	-	-	-
Transfers In	-	-	-	-	-
Total Revenues	1,999,393	2,056,183	2,056,183	2,320,331	2,301,616
Budgeted Expenses					
Operating Expenses					
Personnel	60,823	76,826	76,826	79,383	78,272
Contractual	893,372	964,862	964,412	1,094,417	1,109,702
Commodities	781	16,935	17,385	16,935	16,935
Other Charges	29,234	237,202	237,202	237,202	234,062
Capital Outlay	-	-	-	-	-
Total Operating Expenses	984,209	1,295,824	1,295,824	1,427,937	1,438,972
Other Expenses					
Interfund Charges	33,251	25,790	29,170	29,170	23,094
Capital Projects	-	-	-	-	-
Depreciation	62,816	-	-	-	-
Transfer Out	570,590	752,660	749,280	749,280	765,920
Total Other Expenses	666,657	778,450	778,450	778,450	789,014
Total Expenses	1,650,866	2,074,274	2,074,274	2,206,387	2,227,985
Surplus/(Deficit)	348,527	(18,091)	(18,091)	113,944	73,631
Ending Fund Balance/ Net Assets					
	\$1,745,162	\$1,727,070	\$1,727,070	\$1,859,106	\$1,932,737
Budgeted Non Expensed Items					
Debt	(210,000)	(220,000)	(220,000)	(220,000)	(225,000)
Capitalized Assets	-	-	-	-	-
Total Budgeted Non Expensed Items	(210,000)	(220,000)	(220,000)	(220,000)	(225,000)

Commuter Parking Fund

Description

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

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

Operating Activities

The Public Works Department and Facilities Management Division are primarily responsible for maintaining the buildings and parking lots at the train stations. The Public Works Department manages snow removal, landscaping, tree plantings, parking machine maintenance, asphalt and street lighting repairs. The Facilities Management Division manages the long term capital improvements of the building structures and general maintenance. The 2012 expense budget is \$477,810 and estimated revenues are \$501,200.

Cash Analysis

The following cash flow displays a positive cash balance at the end of 2012. This cash analysis differs from the fund balance statement by separating cash from the net assets.

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY2011 Projected	FY 2012 Budget
Beginning Cash and Investments	463,446	654,280	654,280	654,280	816,738
Cash Receipts					
Receipts from Users	524,644	496,600	496,600	496,600	499,200
Investment Income	610	250	250	2,000	2,000
Transfer In	0	0	0	0	0
Total Cash Receipts	525,254	496,850	496,850	498,600	501,200
Non-Capital Cash Outlays					
Operating Expenses	286,420	370,451	386,451	336,142	477,811
Interest Expense	0	0	0	0	0
Principal Payments	0	0	0	0	0
Transfer Out	48,000	16,000	0	0	0
Total Non-Capital Cash Outlays	334,420	386,451	386,451	336,142	477,811
Subtotal Net Change in Cash	190,834	110,399	110,399	162,458	23,389
Capital Cash Expenses					
Capital	0	0	0	0	0
Total Capital Cash Outlays	0	0	0	0	0
Total Net Change in Cash	190,834	110,399	110,399	162,458	23,389
Ending Cash and Investments	654,280	764,679	764,679	816,738	840,127

Commuter Parking Fund Summary

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$1,854,814	\$1,996,872	\$1,996,872	\$1,996,872	\$2,159,330
Budgeted Revenues					
Fines and Forfeits	400	-	-	-	-
Charges for Services	524,243	496,600	496,600	496,600	499,200
Intergovernmental	-	-	-	-	-
Investment Income	610	250	250	2,000	2,000
Other Revenues	-	-	-	-	-
Transfers In	-	-	-	-	-
Total Revenues	525,254	496,850	496,850	498,600	501,200
Budgeted Expenses					
<i>Operating expenses</i>					
Personnel	-	-	-	-	-
Contractual	153,909	304,372	306,259	236,211	273,694
Commodities	15,535	54,522	52,635	69,522	66,121
Other Charges	-	-	-	-	-
Capital Outlay	3,500	4,000	4,000	2,851	4,000
Total Operating Expenses	172,944	362,894	362,894	308,585	343,815
<i>Other Expenses</i>					
Interfund Charges	118,508	7,557	23,557	27,557	133,996
Capital Projects	-	-	-	-	-
Depreciation	43,744	-	-	-	-
Transfer Out	48,000	16,000	-	-	-
Total Other Expenses	210,252	23,557	23,557	27,557	133,996
Total Expenses	383,196	386,451	386,451	336,142	477,811
Surplus/(Deficit)	142,058	110,399	110,399	162,458	23,389
Ending Fund Balance/ Net Assets	\$1,996,872	\$2,107,271	\$2,107,271	\$2,159,330	\$2,182,720
Budgeted Non Expensed Items					
Debt	-	-	-	-	-
Capitalized Assets	-	-	-	-	-
Total Budgeted Non Expensed Items	-	-	-	-	-

North Maine Water and Sewer Fund

Description

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

Customers

The service area of the system is primarily unincorporated Cook County, but it does serve small portions of Niles, Park Ridge and Des Plaines. The System has approximately 4,900 customers who purchase approximately 1 billion gallons of water per year. Customers in the North Maine System are billed monthly with alternate bills being estimated versus being generated from meter readings.

Operating Activities

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

Water and Sewer Rates

The system is supplied water by the City of Chicago via the Village of Niles, pursuant to the 30-year provisions of the water supply contract between Niles and the System (effective through June 7, 2020). Niles may increase its charge for water with 60 days notice. Since 1997, Niles has annually increased its rate to the System and the Village has passed that increase on to the North Maine Utility customers. During FY 2011, the Village did not receive a rate increase from the Village of Niles.

Revenues

The 2012 budget includes \$8,030,461 in estimated revenue from customer billing, total revenue is estimated to be \$8,142,161. The estimated revenues reflect a 7% increase in the monthly fixed charge and a 0.00% increase in the consumption rate. The monthly fixed charge varies by meter size.

Meter Size	2012 Water Monthly Fixed Charge	2012 Sewer Monthly Fixed Charge
0.625"	\$2.62	\$2.62
0.75"	\$3.93	\$3.93
1.0"	\$6.55	\$6.55
1.5"	\$13.11	\$13.11
2.0"	\$20.97	\$20.97
3.0"	\$41.94	\$41.94
4.0"	\$65.54	\$65.54
6.0"	\$131.08	\$131.08
8.0"	\$209.72	\$209.72

2011 Consumption Charge/1,000 gals	2012 Consumption Charge/1,000 gals
\$4.21	\$4.55

*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 2012 budget includes \$8,454,976 in budgeted expenses. The 2012 capital improvement budget is funded at \$545,186 and includes an additional \$381,805 for projects carried over from previous years. These improvements represent 11% of budgeted expenses. The purchase of water from the Village of Niles represents 55% of budget expenses or \$4,676,375.

In 2010 the Permanent Fund advanced \$3,582,270 the North Maine Water and Sewer Fund for the 2003A bond defeasance. The 2012 budget begins to repay this advance as directed by Board Resolution, in the amount of \$567,620. In addition to this repayment, there is \$218,419 budgeted for principal payments and \$101,492 for interest expense.

Cash Analysis

The cash policy for the North Maine Fund is to maintain 30 days of cash on hand. This cash flow differs from the fund balance statement because cash is separated from the net assets. The cash flow below displays positive cash at the end of 2012. This cash balance is needed to smooth the rate increases that are anticipated from the City of Chicago and then passed through by the Village of Niles.

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY2011 Projected	FY 2012 Budget
Beginning Cash and Investments	1,058,941	1,047,616	1,047,616	1,047,616	2,422,934
Cash Receipts					
Receipts from Users	7,422,507	8,052,563	8,052,563	8,123,054	8,136,461
Investment Income	4,579	3,150	3,150	6,000	5,700
Transfer In	2,771,659	0	0	0	0
Total Cash Receipts	10,198,745	8,055,713	8,055,713	8,129,054	8,142,161
Non-Capital Cash Outlays					
Operating Expenses	4,765,614	6,837,396	6,837,396	6,028,782	7,009,424
Interest Expense	258,731	222,496	222,496	114,866	101,492
Principal Payments	4,287,849	274,523	274,523	274,523	281,419
Transfer Out	802,775	0	0	0	135,651
Total Non-Capital Cash Outlays	10,114,969	7,334,415	7,334,415	6,418,171	7,527,986
Subtotal Net Change in Cash	83,776	721,298	721,298	1,710,883	614,175
Capital Cash Expenses					
Capital	95,101	230,061	335,565	335,565	926,991
Total Capital Cash Outlays	95,101	230,061	335,565	335,565	926,991
Total Net Change in Cash	(11,325)	491,237	385,733	1,375,318	(312,816)
Ending Cash and Investments	1,047,616	1,538,853	1,433,349	2,422,934	2,110,118

North Maine Water and Sewer Fund Summary

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$1,752,502	\$2,180,611	\$2,180,611	\$2,180,611	\$3,555,929
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	150	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	7,377,127	7,946,563	7,946,563	8,017,054	8,030,461
Intergovernmental	-	-	-	-	-
Investment Income	4,578	3,150	3,150	6,000	5,700
Other Revenues	96,396	106,000	106,000	106,000	106,000
Transfers In	-	-	-	-	-
Total Revenues	7,478,252	8,055,713	8,055,713	8,129,054	8,142,161
Budgeted Expenses					
<i>Operating Expenses</i>					
Personnel	819,175	847,180	847,180	834,680	865,953
Contractual	4,629,811	5,648,305	5,652,153	4,940,488	5,180,871
Commodities	111,503	269,375	265,527	180,877	205,975
Other Charges	275,678	497,619	497,619	390,189	951,331
Capital Outlay	1,230	1,200	1,200	1,200	1,200
Total Operating Expenses	5,837,397	7,263,678	7,263,678	6,347,434	7,205,329
<i>Other Expenses</i>					
Interfund Charges	152,129	70,737	70,737	70,737	187,006
Capital Projects	95,101	230,061	335,565	335,565	926,991
Depreciation	162,741	-	-	-	-
Transfer Out	802,775	-	-	-	135,651
Total Other Expenses	1,212,747	300,798	406,302	406,302	1,249,648
Expenditure Sub Total	7,050,143	7,564,476	7,669,980	6,753,736	8,454,977
Total Expenses	7,050,143	7,564,476	7,669,980	6,753,736	8,454,977
Surplus/(Deficit)	428,109	491,236	385,733	1,375,318	(312,816)
Ending Fund Balance/ Net Assets	\$2,180,611	\$2,671,847	\$2,566,344	\$3,555,929	\$3,243,113
Budgeted Non Expensed Items					
Debt	(4,287,849)	(274,523)	(274,523)	(274,523)	(281,419)
Capitalized Assets	-	-	-	-	-
Total Budgeted Non Expensed Items	(4,287,849)	(274,523)	(274,523)	(274,523)	(281,419)

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VILLAGE OF GLENVIEW



INTERNAL SERVICE FUNDS

Municipal Equipment Repair Fund

Description

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

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

Revenues

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

Expenditures

The largest expense of the Fund, and one that has been growing, is the cost of fuel. The Village's cost of fuel was higher in 2011 than in previous years, both on a percentage-of-total-billing basis and a per-gallon basis:

Fuel Expenditures					
Year	Total billing by Fleet Services	Fuel (Wholesale)	Percentage of total	Total gallons billed	Average price per gallon (Wholesale)
2008	\$1,835,894	\$574,571	31.30%	183,257.40	\$3.14
2009	\$1,455,594	\$357,581	24.57%	174,775.50	\$2.05
2010	\$1,497,945	\$443,674	29.62%	178,659.00	\$2.48
2011	\$1,674,869	\$553,812	33.07%	172,340.70	\$3.21

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

Fund Balance

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

Municipal Equipment Repair Fund Summary

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$1,025,908	\$473,215	\$473,215	\$473,215	\$480,417
<i>Budgeted Revenues</i>					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	1,470,699	1,536,196	1,536,196	1,545,401	1,593,293
Intergovernmental	-	-	-	-	-
Investment Income	2,136	1,600	1,600	1,000	1,000
Other Revenues	143,547	132,598	132,598	147,598	132,598
Transfers In	-	-	-	-	-
<i>Total Revenues</i>	1,616,382	1,670,394	1,670,394	1,693,999	1,726,891
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	496,793	519,582	434,252	455,435	416,699
Contractual	178,839	199,020	341,700	324,959	317,849
Commodities	768,206	867,075	813,068	823,712	921,012
Other Charges	(43,804)	8,755	5,412	8,755	5,755
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,400,033	1,594,432	1,594,432	1,612,861	1,661,315
<i>Other Expenditures</i>					
Interfund Charges	69,041	73,936	73,936	73,936	52,750
Capital Projects	-	-	-	-	-
Transfer Out	700,000	-	-	-	-
<i>Total Other Expenditures</i>	769,041	73,936	73,936	73,936	52,750
<i>Total Expenditures</i>	2,169,074	1,668,368	1,668,368	1,686,797	1,714,065
<i>Surplus/(Deficit)</i>	(552,693)	2,026	2,026	7,202	12,826
<i>Ending Fund Balance/ Net Assets</i>	\$473,215	\$475,241	\$475,241	\$480,417	\$493,243

Capital Equipment Replacement Fund

Description

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

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

Revenues

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

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

Expenditures

The only expenditures made within the Fund are for replacement of vehicles and equipment that have been fully funded through Charges for Services in previous years. The 2012 Budget includes \$2,166,439 for the replacement of assets; \$1.2 million is for a fire department ladder truck.

Fund Balance

CERF is to 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. During the 2011 Budget process the Village Board temporarily revised the fund balance target downward from 50% to 40% for a five year period. The 2012 Budget calculated Charges for Services to the operating departments using the 40% of accumulated reserves as the fund balance target.

Capital Equipment Replacement Fund Summary

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$3,817,542	\$4,411,952	\$4,411,952	\$4,411,952	\$4,397,195
<i>Budgeted Revenues</i>					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	1,286,191	1,613,515	1,613,515	1,613,515	1,363,107
Intergovernmental	-	-	-	-	-
Investment Income	83,139	50,000	50,000	50,000	50,000
Other Revenues	146,888	179,000	179,000	179,000	90,500
Transfers In	700,000	-	-	-	-
<i>Total Revenues</i>	2,216,218	1,842,515	1,842,515	1,842,515	1,503,607
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	108,986	201,260	201,260	201,260	231,633
Other Charges	-	-	-	-	-
Capital Outlay	1,512,822	1,656,012	1,656,012	1,656,012	1,934,806
<i>Total Operating Expenditures</i>	1,621,808	1,857,272	1,857,272	1,857,272	2,166,439
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	1,621,808	1,857,272	1,857,272	1,857,272	2,166,439
<i>Surplus/(Deficit)</i>	594,410	(14,757)	(14,757)	(14,757)	(662,832)
<i>Ending Fund Balance/ Net Assets</i>	\$4,411,952	\$4,397,195	\$4,397,195	\$4,397,195	\$3,734,363

Insurance and Risk Fund

Description

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

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

Revenues

The primary revenue of the fund are Charges for Services received from operating 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 did subsidize the Charges for Service revenue from the Corporate, Glenview Water and North Maine Funds in 2011. The 2012 budget reflects "fully loaded" Charges for Services and should cover the majority of expenditures in 2012. The amount employees contribute to their health insurance plan increased in 2012 and is expected to be \$80K higher than the 2011 projection.

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 decreases the liability for incurred but not reported claims based on an actuary study. The Village Board made a policy decision that adjusted the reserve liability to the minimum as determined actuarially. This adjustment is budgeted as a credit to expense in the 2012 budget. The health insurance premiums are budgeted at \$6,192,580 for 2012 which is 77% of the budgeted expenditures.

Insurance and Risk Fund Summary

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$6,476,424	\$4,474,694	\$4,474,694	\$4,474,694	\$3,720,557
<i>Budgeted Revenues</i>					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	6,484,770	7,358,423	7,358,423	7,159,896	7,629,881
Intergovernmental	-	-	-	-	-
Investment Income	396,715	19,500	19,500	217,200	240,382
Other Revenues	-	-	-	-	-
Transfers In	-	-	-	-	-
<i>Total Revenues</i>	6,881,485	7,377,923	7,377,923	7,377,096	7,870,263
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	225,032	402,150	452,150	431,516	564,050
Contractual	8,566,462	7,917,203	7,867,203	7,692,716	7,445,099
Commodities	-	-	-	-	-
Other Charges	91,721	15,000	15,000	7,000	2,000
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	8,883,216	8,334,353	8,334,353	8,131,232	8,011,149
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	8,883,216	8,334,353	8,334,353	8,131,232	8,011,149
<i>Surplus/(Deficit)</i>	(2,001,730)	(956,430)	(956,430)	(754,136)	(140,886)
<i>Ending Fund Balance/ Net Assets</i>	\$4,474,694	\$3,518,264	\$3,518,264	\$3,720,557	\$3,579,672

Facility Repair and Replacement Fund

Description

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

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

Revenues

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

Expenditures

Expenditures are solely for the repair of existing Village facilities. The 2012 budget appropriates \$1,873,500 to be spent on capital facility improvements. There are many significant projects planned for 2012; including improvements to the downtown train station, Rugen Sr. Pump Station and cleaning of the Waukegan Road Elevated Tank. The Rugen Sr. Pump Station and Elevated Tank projects will be paid for by the Glenview Water Fund and are estimated to cost \$917K. The train station improvements will be paid for by the Commuter Parking Fund.

Facility Repair and Replacement Fund Summary

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$7,371,231	\$6,729,756	\$6,729,756	\$6,729,756	\$4,751,856
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	-	7,000	7,000	362,100	1,109,550
Intergovernmental	-	275,000	275,000	-	275,000
Investment Income	102,979	65,000	65,000	40,000	30,000
Other Revenues	-	-	-	-	-
Transfers In	432,060	536,300	536,300	-	-
Total Revenues	535,039	883,300	883,300	402,100	1,414,550
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	197,515	192,515	-
Commodities	-	-	3,673	3,673	-
Other Charges	-	-	-	-	-
Capital Outlay	1,176,514	1,698,000	1,496,812	1,301,812	55,000
Total Operating Expenditures	1,176,514	1,698,000	1,698,000	1,498,000	55,000
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	1,818,500
Transfer Out	-	882,000	882,000	882,000	-
Total Other Expenditures	-	882,000	882,000	882,000	1,818,500
Total Expenditures	1,176,514	2,580,000	2,580,000	2,380,000	1,873,500
Surplus/(Deficit)	(641,475)	(1,696,700)	(1,696,700)	(1,977,900)	(458,950)
Ending Fund Balance/ Net Assets	\$6,729,756	\$5,033,056	\$5,033,056	\$4,751,856	\$4,292,906

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VILLAGE OF GLENVIEW



TRUST AND AGENCY FUNDS

Overview of Trust and Agency Funds

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

- Pension Trust Funds – used to report resources that are required to be held in trust for the members and beneficiaries of defined contribution plans, other post employment benefit plans, or other employee benefit plans
 - Police Pension Fund
 - Firefighters' Pension Fund

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

- Agency Funds – used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments
 - Special Service Area Bond Fund

Police Pension Fund

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

	FY 2010 Actual	FY 2011		FY 2012	
		Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$45,594,977	\$50,573,728	\$50,573,728	\$50,573,728	\$52,649,396
<i>Budgeted Revenues</i>					
Charges for Services	1,802,629	1,720,924	1,720,924	1,720,924	1,767,365
Investment Income	4,701,598	4,724,750	4,724,750	2,123,135	3,510,000
Other Revenues	652,256	625,373	625,373	644,247	679,681
<i>Total Revenues</i>	7,156,483	7,071,047	7,071,047	4,488,306	5,957,046
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	2,100,501	2,192,450	2,192,450	2,334,878	2,402,014
Contractual	77,231	115,536	115,536	77,761	80,093
<i>Total Operating Expenditures</i>	2,177,732	2,307,986	2,307,986	2,412,638	2,482,108
<i>Total Expenditures</i>	2,177,732	2,307,986	2,307,986	2,412,638	2,482,108
<i>Surplus/(Deficit)</i>	4,978,751	4,763,061	4,763,061	2,075,668	3,474,938
<i>Ending Fund Balance/ Net Assets</i>	\$50,573,728	\$55,336,789	\$55,336,789	\$52,649,396	\$56,124,334

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.

	FY 2010	FY 2011			FY 2012
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$47,149,243	\$50,914,128	\$50,914,128	\$50,914,128	\$49,990,111
<i>Budgeted Revenues</i>					
Charges for Services	2,541,868	2,766,952	2,766,952	2,766,952	2,862,905
Investment Income	4,454,839	3,438,640	3,438,640	(102,560)	3,501,000
Other Revenues	675,989	666,518	666,518	657,640	666,518
<i>Total Revenues</i>	7,672,696	6,872,110	6,872,110	3,322,032	7,030,423
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	3,770,101	3,829,457	3,829,457	4,086,798	4,251,872
Contractual	137,711	121,000	121,000	159,252	164,030
<i>Total Operating Expenditures</i>	3,907,811	3,950,457	3,950,457	4,246,050	4,415,901
<i>Total Expenditures</i>	3,907,811	3,950,457	3,950,457	4,246,050	4,415,901
<i>Surplus/(Deficit)</i>	3,764,885	2,921,653	2,921,653	(924,017)	2,614,522
<i>Ending Fund Balance/ Net Assets</i>	\$50,914,128	\$53,835,781	\$53,835,781	\$49,990,111	\$52,604,632

Escrow Deposit Fund

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

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$24,655	\$17,108	\$17,108	\$17,108	\$17,108
<i>Budgeted Revenues</i>					
Investment Income	45,524	50,000	50,000	50,000	50,000
<i>Total Revenues</i>	45,524	50,000	50,000	50,000	50,000
<i>Budgeted Expenditures</i>					
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	53,072	50,000	50,000	50,000	50,000
<i>Total Other Expenditures</i>	53,072	50,000	50,000	50,000	50,000
<i>Total Expenditures</i>	53,072	50,000	50,000	50,000	50,000
<i>Surplus/(Deficit)</i>	(7,548)	-	-	-	-
<i>Ending Fund Balance/ Net Assets</i>	\$17,108	\$17,108	\$17,108	\$17,108	\$17,108

Special Service Area Bond Fund

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

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$49,789	\$51,981	\$51,981	\$51,981	\$50,521
<i>Budgeted Revenues</i>					
Taxes	116,072	96,109	96,109	96,109	273,008
Charges for Services	15,849	-	-	-	-
Investment Income	911	100	100	100	-
<i>Total Revenues</i>	132,831	96,209	96,209	96,209	273,008
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Other Charges	130,610	97,669	97,669	97,669	65,974
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	130,610	97,669	97,669	97,669	65,974
<i>Other Expenditures</i>					
Interfund Charges	28	-	-	-	-
Transfer Out	-	-	-	-	208,595
<i>Total Other Expenditures</i>	28	-	-	-	208,595
<i>Total Expenditures</i>	130,639	97,669	97,669	97,669	274,569
<i>Surplus/(Deficit)</i>	2,193	(1,460)	(1,460)	(1,460)	(1,561)
<i>Ending Fund Balance/ Net Assets</i>	\$51,981	\$50,521	\$50,521	\$50,521	\$48,960

VILLAGE OF GLENVIEW



CAPITAL PROJECT FUNDS

Capital Project Funds

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

For the Capital Projects Fund a series of public meetings and presentations to the Board of Trustees occur with this portion of the budget. The Capital Improvement Program (CIP) is developed separately from the operating budget. However, while separate, this budget is not independent, as it relies on revenues from the operating funds for its capital sources. Accordingly, operational needs of the departments come first in determining use of expendable resources. Other sources of revenue for this fund include governmental activity long-term debt proceeds and developer deposits. These are the primary reason why the fund ends a given year with a fund balance, as these proceeds are not always spent in the year received.

Capital Projects Fund: This fund is supported primarily by a Transfer In from the Corporate Fund. The Capital Projects Fund has \$4,094,583 in expenditures for 2012 projects. These projects are primarily road resurfacing and reconstruction.

2006A Project Bond Fund: This fund's only expense is a transfer to support the Glen Capital Projects Fund. This fund is being closed out in the 2012 budget and "rolled into" the Glen Capital Projects Fund per GASB 54.

Glen Capital Projects Fund: The Tax Increment Financing District supports the Glen Capital Projects Fund, which budgeted \$2,627,500 in 2012. Projects planned include a retention pond storm water connection, with a budget of \$2,000,000; and improvements to the North Glenview Train Station, with a budget of \$500,000.

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

Motor Fuel Tax Fund: 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 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.

Capital Projects Fund Summary

	FY 2010	FY 2011		FY 2012 Budget	
	Actual	Original	Revised		Projected
Beginning Fund Balance/ Net Assets	\$500,744	\$1,748,878	\$1,748,878	\$1,748,878	\$15,037
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	-	-	-	69,251	130,000
Intergovernmental	1,816,606	2,014,142	2,014,142	783,472	140,954
Investment Income	6,295	1,500	1,500	9,700	-
Other Revenues	248,003	33,500	33,500	169,590	-
Transfers In	8,378,503	5,243,030	6,193,030	7,100,309	3,929,471
Total Revenues	10,449,407	7,292,172	8,242,172	8,132,321	4,200,425
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	603,454	-	1,144,378	1,144,878	-
Commodities	-	-	-	-	-
Other Charges	-	24,557	24,557	6,617	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	603,454	24,557	1,168,935	1,151,495	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	8,597,818	7,661,804	11,346,168	8,714,667	4,094,583
Transfer Out	-	-	-	-	-
Total Other Expenditures	8,597,818	7,661,804	11,346,168	8,714,667	4,094,583
Total Expenditures	9,201,272	7,686,361	12,515,102	9,866,162	4,094,583
Surplus/(Deficit)	1,248,134	(394,189)	(4,272,930)	(1,733,841)	105,842
Ending Fund Balance/ Net Assets	\$1,748,878	\$1,354,689	(\$2,524,052)	\$15,037	\$120,880

2006A Project Fund Summary

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
Beginning Fund Balance/ Net Assets	\$9,118,653	\$9,201,113	\$9,201,113	\$9,201,113	\$0
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Investment Income	82,460	5,000	5,000	22,000	-
Other Revenues	-	-	-	-	-
Transfers In	-	-	-	-	-
Total Revenues	82,460	5,000	5,000	22,000	-
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	2,800,185	2,800,185	2,800,185	-
Total Other Expenditures	-	2,800,185	2,800,185	2,800,185	-
Total Expenditures	-	2,800,185	2,800,185	2,800,185	-
Surplus/(Deficit)	82,460	(2,795,185)	(2,795,185)	(2,778,185)	-
Ending Fund Balance/ Net Assets	\$9,201,113	\$6,405,928	\$6,405,928	\$6,422,928	\$0

* The 2006A Project Fund is combined with the Glen CIP Fund in 2012 as required by GASB 54.

Glen Capital Projects Fund Summary

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised		Projected
Beginning Fund Balance/ Net Assets	\$1,976,389	\$198,370	\$198,370	\$198,370	\$8,857,000
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Intergovernmental	301,099	250,000	250,000	250,000	250,000
Investment Income	5,745	-	-	-	20,000
Other Revenues	-	-	-	-	-
Transfers In	-	2,800,185	2,800,185	2,800,185	2,894
Total Revenues	306,844	3,050,185	3,050,185	3,050,185	272,894
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	44,555	-	71,301	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	44,555	-	71,301	-	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	2,040,308	3,050,185	3,493,182	814,483	2,627,500
Transfer Out	-	-	-	-	-
Total Other Expenditures	2,040,308	3,050,185	3,493,182	814,483	2,627,500
Total Expenditures	2,084,863	3,050,185	3,564,483	814,483	2,627,500
Surplus/(Deficit)	(1,778,019)	-	(514,298)	2,235,702	(2,354,606)
Ending Fund Balance/ Net Assets					
	\$198,370	\$198,370	(\$315,928)	\$2,434,072	\$6,502,393

* The 2006A Project Fund is combined with the Glen CIP Fund in 2012 as required by GASB 54.

Village Permanent Fund Summary

	FY 2010	FY 2011		FY 2012 Budget	
	Actual	Original	Revised		Projected
Beginning Fund Balance/ Net Assets	\$42,312,710	\$36,055,661	\$36,055,661	\$36,055,661	\$30,390,729
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	156,000	156,000	156,000	156,000	156,000
Intergovernmental	-	-	-	-	-
Investment Income	187,855	65,106	65,106	52,693	28,000
Other Revenues	204,818	-	-	-	-
Transfers In	-	-	-	-	-
Total Revenues	548,673	221,106	221,106	208,693	184,000
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	1,484,028	980,391	980,391	980,391	488,795
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	1,484,028	980,391	980,391	980,391	488,795
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	5,321,694	5,793,750	5,793,750	4,893,234	2,558,600
Total Other Expenditures	5,321,694	5,793,750	5,793,750	4,893,234	2,558,600
Total Expenditures	6,805,722	6,774,141	6,774,141	5,873,625	3,047,395
Surplus/(Deficit)	(6,257,049)	(6,553,035)	(6,553,035)	(5,664,932)	(2,863,395)
Ending Fund Balance/ Net Assets	\$36,055,661	\$29,502,626	\$29,502,626	\$30,390,729	\$27,527,334

Motor Fuel Tax Fund Summary

	FY 2010	FY 2011			FY 2012
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$560,652	\$862,952	\$862,952	\$862,952	\$855,752
<i>Budgeted Revenues</i>					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Intergovernmental	1,658,229	1,570,000	1,570,000	1,570,000	1,579,600
Investment Income	4,723	1,800	1,800	1,800	4,000
Other Revenues	-	-	-	-	-
Transfers In	-	-	-	-	-
<i>Total Revenues</i>	1,662,951	1,571,800	1,571,800	1,571,800	1,583,600
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	-	-	-	-	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	1,360,651	1,570,000	1,579,000	1,579,000	1,579,600
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	1,360,651	1,570,000	1,579,000	1,579,000	1,579,600
<i>Total Expenditures</i>	1,360,651	1,570,000	1,579,000	1,579,000	1,579,600
<i>Surplus/(Deficit)</i>	302,300	1,800	(7,200)	(7,200)	4,000
<i>Ending Fund Balance/ Net Assets</i>	\$862,952	\$864,752	\$855,752	\$855,752	\$859,752

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VILLAGE OF GLENVIEW



DEBT FUNDS

Corporate Purpose Bond Series 2004 Fund

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

There is one outstanding Corporate Fund debt issue, the Corporate Purpose Bond Series (CPBS) 2004B which was issued to provide resources for the construction of the police headquarters. 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 Fund Transfers Out to the CPBS 2004 Bond Fund where it is recorded as revenue. The CPBS 2004 Bond Fund then makes the principal payments. The Corporate related Debt Service Fund has budgeted expenditures of \$1,968,926 in 2012.

	FY 2010	FY 2011		FY 2012	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$0	\$29,538	\$29,538	\$29,538	\$29,538
<i>Budgeted Revenues</i>					
Investment Income	4,727	500	500	500	2,000
Transfers In	1,970,361	1,958,300	1,958,300	1,958,300	1,968,426
<i>Total Revenues</i>	1,975,088	1,958,800	1,958,800	1,958,800	1,970,426
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Other Charges	1,945,550	1,958,800	1,958,800	1,958,800	1,968,926
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,945,550	1,958,800	1,958,800	1,958,800	1,968,926
<i>Total Expenditures</i>	1,945,550	1,958,800	1,958,800	1,958,800	1,968,926
<i>Surplus/(Deficit)</i>	29,538	-	-	-	1,500
<i>Ending Fund Balance/ Net Assets</i>	\$29,538	\$29,538	\$29,538	\$29,538	\$31,038

VILLAGE OF GLENVIEW



DEPARTMENT SUMMARIES

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Department Summary

All Funds and Departments

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	40,782,213	41,891,285	41,730,133	42,010,431	41,561,285
Contractual	43,720,266	45,154,210	48,000,844	45,981,475	45,000,924
Commodities	4,616,369	4,252,284	4,298,645	4,252,041	4,449,878
Other Charges	21,055,833	24,102,738	23,868,617	32,633,905	23,754,226
Capital Outlay	2,952,372	3,887,303	3,683,485	3,177,460	2,239,591
Total Operating Expenditures	113,127,052	119,287,821	121,581,723	128,055,312	117,005,904
<i>Other Expenditures</i>					
Interfund Charges	4,611,805	4,415,440	5,022,956	4,784,570	5,479,396
Capital Projects	13,991,477	18,434,721	22,632,496	15,131,243	16,726,197
Depreciation	1,692,810	-	-	-	-
Transfer Out	17,799,049	18,759,297	19,172,997	18,055,814	8,460,571
Total Other Expenditures	38,095,141	41,609,458	46,828,448	37,971,627	30,666,164
Total Expenditures	151,222,193	160,897,279	168,410,171	166,026,939	147,672,068
<i>Funding Sources</i>					
Corporate Fund	52,244,866	52,541,180	54,022,840	52,772,922	54,061,070
Refuse and Recycling Fund	1,654,529	720,000	720,000	702,130	-
Joint Dispatch Fund	2,379,022	2,524,082	2,564,531	2,468,005	-
Police Special Fund	31,081	13,506	13,506	1,000	30,000
Foreign Fire Fund	55,456	60,000	60,000	106,852	113,360
Glen Redevelopment Fund	654,556	716,329	716,329	691,021	-
Glen Caretaker Fund	1,364,893	1,006,764	1,056,764	1,065,260	-
Glen Land Sales Fund	21,692	1,376,272	1,376,272	1,376,272	-
2009E Debt Service	734,588	661,938	661,938	661,938	-
Special Tax Allocation Fund	29,891,612	31,405,890	31,405,890	40,386,946	32,397,139
Glenview Water Fund	9,607,466	10,408,290	10,788,637	10,019,126	11,478,704
Glenview Sanitary Fund	1,980,305	4,752,050	4,854,942	2,725,292	4,125,287
Wholesale Water Fund	1,650,866	2,074,274	2,074,274	2,206,387	2,227,985
Commuter Parking Fund	383,196	386,451	386,451	336,142	477,811
North Maine Water & Sewer Fund	7,050,143	7,564,476	7,669,980	6,753,736	8,454,977
Municipal Equipment Replacement Fund	2,169,074	1,668,368	1,668,368	1,686,797	1,714,065
Capital Equipment Replacement Fund	1,621,808	1,857,272	1,857,272	1,857,272	2,166,439
Insurance and Risk Fund	8,883,216	8,334,353	8,334,353	8,131,229	8,011,149
Facility Repair and Replacement Fund	1,176,514	2,580,000	2,580,000	2,380,000	1,873,500
Police Pension Fund	2,177,731	2,307,986	2,307,986	2,412,638	2,482,108
Firefighters' Pension Fund	3,907,811	3,950,457	3,950,457	4,246,050	4,415,901
Escrow Deposit Fund	53,072	50,000	50,000	50,000	50,000
Special Service Area Bond Fund	130,639	97,669	97,669	97,669	274,569
Capital Projects Fund	9,201,272	7,686,361	12,515,102	9,866,162	4,094,583
2006A Project Fund	-	2,800,185	2,800,185	2,800,185	-
Glen Capital Projects	2,084,863	3,050,185	3,564,483	814,483	2,627,500
Village Permanent Fund	6,805,722	6,774,141	6,774,141	5,873,625	3,047,395
Motor Fuel Tax Fund	1,360,651	1,570,000	1,579,000	1,579,000	1,579,600
Debt Service Fund	1,945,550	1,958,800	1,958,800	1,958,800	1,968,926
Total Funds Sources	151,222,193	160,897,279	168,410,171	166,026,940	147,672,068

Department Summary Cont...

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Expenditures By Department</i>					
Board of Trustees	305,008	657,699	632,699	321,549	330,969
General Government	47,512,436	49,024,801	50,153,330	57,960,436	42,583,898
Village Manager's Office	14,129,427	13,861,906	14,390,902	13,797,373	13,520,442
Administrative Services	5,272,336	7,186,480	7,019,572	6,950,319	6,633,835
Public Works	28,583,996	26,709,111	26,685,199	25,544,877	26,405,263
Police	14,137,859	14,459,325	14,143,425	14,114,182	14,617,947
Fire	17,485,244	17,709,493	17,703,637	18,055,366	18,547,991
Planning and Economic Development	2,607,598	1,532,705	1,482,320	1,264,112	900,596
Capital Projects	21,188,289	29,755,757	36,199,087	28,018,727	24,131,128
<i>Total Expenditures</i>	151,222,193	160,897,280	168,410,171	166,026,940	147,672,068
<i>Full Time Positions by Department</i>					
Board of Trustees	-	-	-	-	-
General Government	-	-	-	-	-
Village Manager's Office	25.00	24.00	21.00	21.00	21.00
Administrative Services	15.00	15.00	12.00	12.00	12.00
Public Works	56.00	54.00	51.00	51.00	51.00
Police	83.00	81.00	79.00	79.00	79.00
Fire	86.00	83.00	82.00	82.00	82.00
Planning and Economic Development	10.00	10.00	6.00	6.00	5.00
Capital Projects	20.00	20.00	18.00	18.00	19.00
<i>Total Full Time Positions</i>	295.00	287.00	269.00	269.00	269.00
<i>Part Time Positions by Department</i>					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
General Government	-	-	-	-	-
Village Manager's Office	4.35	4.65	5.73	4.63	4.63
Administrative Services	1.00	1.00	1.00	1.00	1.00
Public Works	3.75	1.50	1.50	1.50	1.50
Police	7.00	7.00	8.30	8.30	8.30
Fire	-	-	-	-	-
Planning and Economic Development	1.50	1.50	1.00	1.00	1.60
Capital Projects	2.60	2.60	3.10	3.10	4.20
<i>Total Part Time Positions</i>	21.20	19.25	21.63	20.53	22.23
<i>Total Full Time Equivalents</i>	316.20	306.25	290.63	289.53	291.23

Board of Trustees

Board of Trustees

Special Appropriations

Village Board of Trustees Department Summary

Board of Trustees and Special Appropriations

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	10,444	63,979	38,979	37,200	39,050
Contractual	289,802	292,320	292,320	283,049	290,619
Commodities	2,112	900	900	400	400
Other Charges	2,650	500	500	900	900
Capital Outlay	-	300,000	300,000	-	-
<i>Total Operating Expenditures</i>	305,008	657,699	632,699	321,549	330,969
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	305,008	657,699	632,699	321,549	330,969
<i>Funding Sources</i>					
Corporate Fund	305,008	657,699	632,699	321,549	330,969
<i>Total Funding Sources</i>	305,008	657,699	632,699	321,549	330,969
<i>Personnel Budget by Division</i>					
<i>Full Time Positions</i>					
Board of Trustees	-	-	-	-	-
Special Appropriations	-	-	-	-	-
<i>Total Full Time</i>	-	-	-	-	-
<i>Part Time Positions</i>					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
Special Appropriations	-	-	-	-	-
<i>Total Part Time</i>	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time Equivalents</i>	1.00	1.00	1.00	1.00	1.00
<i>Division</i>					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
Special Appropriations	-	-	-	-	-
<i>Total FTE's</i>	1.00	1.00	1.00	1.00	1.00

Board of Trustees

The Village of Glenview operates a form of municipal government that includes a Village President and six Trustees all of which are elected at large. The President functions as the Chief Elected Officer of the Village; presides over all meetings of the Board of Trustees; supervises the conduct of the officers of the Village (except Trustees); and appoints members of the various Boards and Commissions with the consent of the Board of Trustees. Regular meetings of the Board of Trustees are normally held on the 1st and 3rd Tuesday of the month.

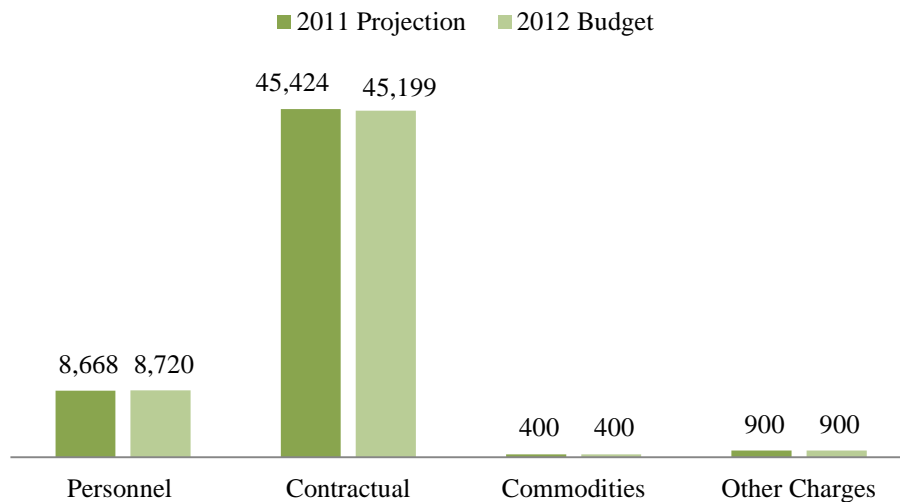
The Board of Trustees is responsible for ensuring the Village, as an organization, has effective and responsive leadership to meet community and organizational needs. The elected representatives establish policies to provide for efficient operations of the municipal government. Accomplishments, initiatives,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

2011 Accomplishments

- Developed and approved Village wide goals.
- Monitored Willow Road redesign project.

Expenditure Analysis

- There are no significant changes between the 2011 Projections and 2012 Budget.
- The Contractual expenditures include a membership to the Northwest Municipal Conference, and funding for the Recording Secretary.



Board of Trustees

Budgeted Expenditures	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	9,689	9,980	9,980	8,668	8,720
Contractual	46,240	51,295	51,295	45,424	45,199
Commodities	1,136	900	900	400	400
Other Charges	2,650	500	500	900	900
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	59,714	62,675	62,675	55,392	55,219
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	59,714	62,675	62,675	55,392	55,219
<i>Funding Sources</i>					
Corporate Fund	59,714	62,675	62,675	55,392	55,219
Total Funding Sources	59,714	62,675	62,675	55,392	55,219
<u>Personnel Budget by Position</u>					
<i>Full Time Positions</i>					
NA	-	-	-	-	-
Total Full Time	-	-	-	-	-
<i>Part Time Positions</i>					
Board President	0.40	0.40	0.40	0.40	0.40
Trustees	0.60	0.60	0.60	0.60	0.60
Total Part Time	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalents	1.00	1.00	1.00	1.00	1.00

Special Appropriations

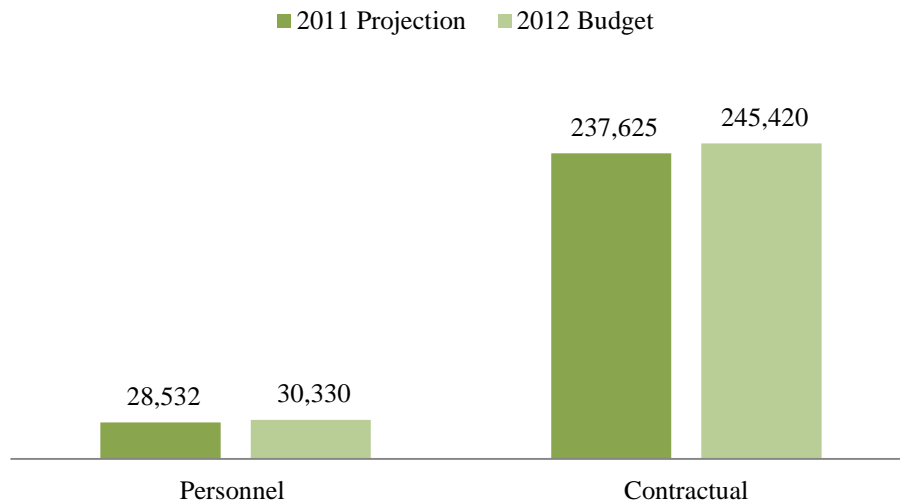
On an annual basis, the Village Board considers funding for special projects or services provided by outside agencies that are valued by the Glenview community. These programs are usually temporary, with funds to be spent within a designated period of time. Special Appropriations also includes funding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

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

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

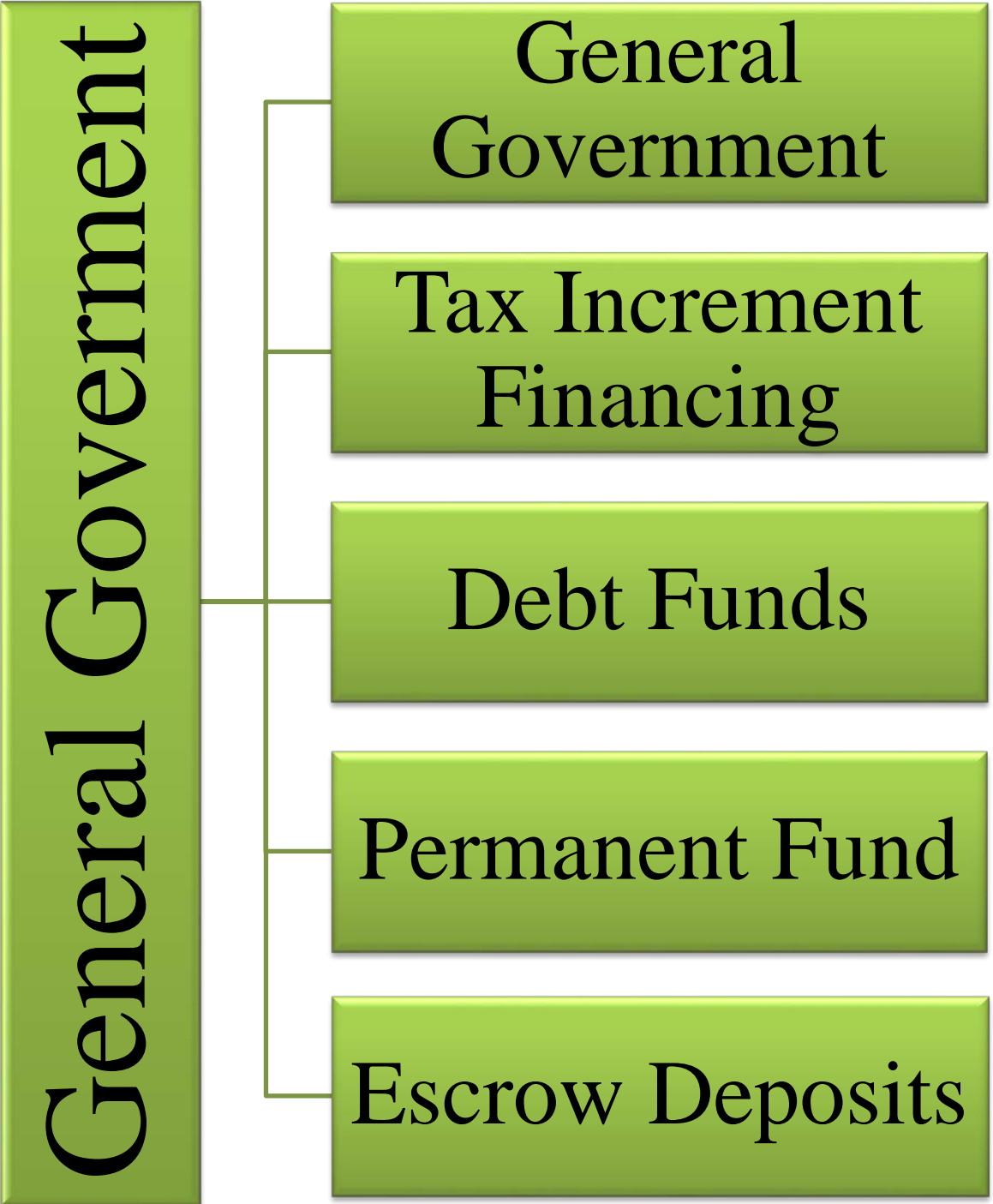
Expenditure Analysis

- The Youth Services appropriation in 2011 was \$100K, the 2012 appropriation is \$110K.
- The Senior Services appropriation includes support for a Senior Services Coordinator, Angel Fund and housing grants. The 2011 appropriation was \$137,525; the 2012 appropriation is \$132,920.
- Personnel expenditures include funding for Police, Fire and Public Works overtime to provide assistance at special events, including the 4th of July parade and Annual Street Sale.



Special Appropriations

<i>Budgeted Expenditures</i>	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	755	53,999	28,999	28,532	30,330
Contractual	243,562	241,025	241,025	237,625	245,420
Commodities	976	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	300,000	300,000	-	-
<i>Total Operating Expenditures</i>	245,294	595,024	570,024	266,157	275,750
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	245,294	595,024	570,024	266,157	275,750
<i>Funding Sources</i>					
Corporate Fund	245,294	595,024	570,024	266,157	275,750
<i>Total Funding Sources</i>	245,294	595,024	570,024	266,157	275,750



General Government Department Summary

General Government, Tax Increment Financing, Land Sales, 2009E Debt, Permanent Fund, CPBS 2004 Debt, and Escrow Deposit

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	369,324	745,364	798,855	315,145
Contractual	16,402,824	17,120,749	17,120,749	17,095,489	17,938,009
Commodities	38,478	41,950	37,086	41,950	93,150
Other Charges	15,877,956	17,723,467	17,535,820	26,429,318	16,882,072
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	32,319,259	35,255,490	35,439,018	44,365,613	35,228,376
<i>Other Expenditures</i>					
Interfund Charges	254,120	5,684	5,684	3,379	5,117
Capital Projects	-	-	-	-	-
Transfer Out	14,939,057	13,763,627	14,708,627	13,591,444	7,350,405
<i>Total Other Expenditures</i>	15,193,177	13,769,311	14,714,311	13,594,823	7,355,522
<i>Total Expenditures</i>	47,512,436	49,024,801	50,153,330	57,960,436	42,583,898
<i>Funding Sources</i>					
Corporate Fund	8,060,201	6,797,760	7,931,289	7,652,854	6,648,980
Glen Land Sales Fund	21,692	1,376,272	1,376,272	1,376,272	-
2009E Debt Service Fund	734,588	661,938	661,938	661,938	-
Special Tax Allocation Fund	29,891,612	31,405,890	31,400,890	40,386,946	30,868,597
Escrow Deposit Fund	53,072	50,000	50,000	50,000	50,000
Village Permanent Fund	6,805,722	6,774,141	6,774,141	5,873,625	3,047,395
Debt Service Fund	1,945,550	1,958,800	1,958,800	1,958,800	1,968,926
<i>Total Funding Sources</i>	47,512,436	49,024,801	50,153,330	57,960,436	42,583,898

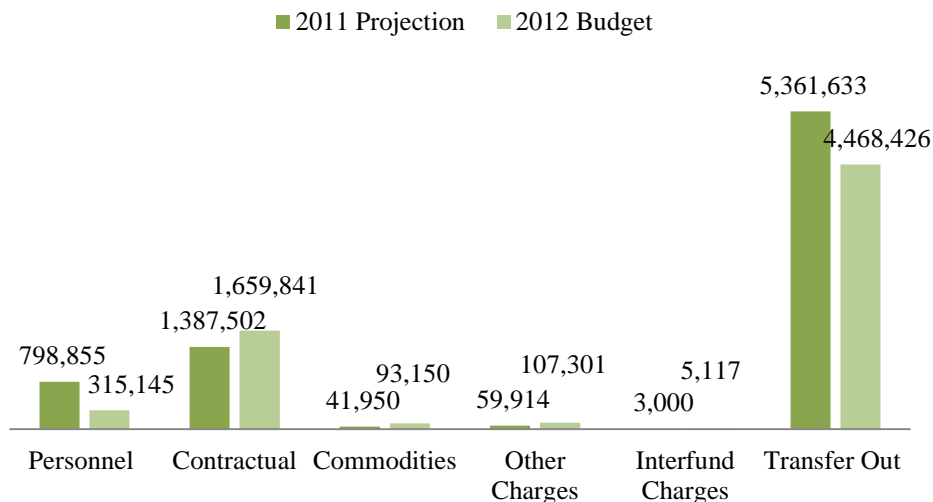
General Government

The General Government Department 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 transfers to the Joint Dispatch Fund (only 2010 and 2011), Capital Projects Fund and Debt Funds. The department also accounts for commodities used by all Village Hall staff, such as office supplies and postage.

The 2012 General Government department summary includes functions that do not formally fall under a traditional operating department. These General Government functions include activities in the Corporate Fund, Tax Increment Financing, Land Sales, 2009E Debt Service, Permanent Fund, Corporate Purpose Bond Debt and Escrow Deposits.

Expenditure Analysis (Corporate Fund Only)

- Personnel expenditures include payments for the Voluntary Separation Program in the 2011 Projections. The 2012 Budget includes funding for the vacation and sick buyback programs.
- Contractual expenditures include funding for economic development agreements and other professional services.
- Transfers Out reduced between the 2011 Projection and 2012 Budget as a result of the Joint Dispatch Fund being rolled into the Corporate Fund per GASB 54. Since Joint Dispatch is a part of the Corporate Fund, there is no need for the transfer to the Joint Dispatch Fund.



General Government - Corporate Fund

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	369,324	745,364	798,855	315,145
Contractual	1,489,651	1,387,502	1,387,502	1,387,502	1,659,841
Commodities	38,478	41,950	37,086	41,950	93,150
Other Charges	-	365,000	177,353	59,914	107,301
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	1,528,130	2,163,776	2,347,304	2,288,221	2,175,437
<i>Other Expenditures</i>					
Interfund Charges	232,402	5,684	5,684	3,000	5,117
Capital Projects	-	-	-	-	-
Transfer Out	6,299,670	4,628,300	5,578,300	5,361,633	4,468,426
Total Other Expenditures	6,532,071	4,633,984	5,583,984	5,364,633	4,473,543
Total Expenditures	8,060,201	6,797,760	7,931,289	7,652,854	6,648,980
Funding Sources					
Corporate Fund	8,060,201	6,797,760	7,931,289	7,652,854	6,648,980
Total Funding Sources	8,060,201	6,797,760	7,931,289	7,652,854	6,648,980

General Government - Tax Increment Financing

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	14,913,173	15,733,247	15,733,247	15,707,987	16,278,168
Commodities	-	-	-	-	-
Other Charges	11,713,790	13,757,338	13,757,338	22,768,275	14,317,050
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	<u>26,626,963</u>	<u>29,490,585</u>	<u>29,490,585</u>	<u>38,476,262</u>	<u>30,595,218</u>
<i>Other Expenditures</i>					
Interfund Charges	27	-	-	379	-
Special Service Areas	-	-	-	-	-
Transfer Out	3,264,622	1,915,305	1,910,305	1,910,305	273,379
<i>Total Other Expenditures</i>	<u>3,264,649</u>	<u>1,915,305</u>	<u>1,910,305</u>	<u>1,910,684</u>	<u>273,379</u>
<i>Total Expenditures</i>	<u><u>29,891,612</u></u>	<u><u>31,405,890</u></u>	<u><u>31,400,890</u></u>	<u><u>40,386,946</u></u>	<u><u>30,868,597</u></u>
<i>Funding Sources</i>					
Special Tax Allocation Fund	29,891,612	31,405,890	31,400,890	40,386,946	30,868,597
<i>Total Funding Sources</i>	<u><u>29,891,612</u></u>	<u><u>31,405,890</u></u>	<u><u>31,400,890</u></u>	<u><u>40,386,946</u></u>	<u><u>30,868,597</u></u>

General Government - Land Sales

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other Expenditures</i>					
Interfund Charges	21,692	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	-	1,376,272	1,376,272	1,376,272	-
<i>Total Other Expenditures</i>	<u>21,692</u>	<u>1,376,272</u>	<u>1,376,272</u>	<u>1,376,272</u>	<u>-</u>
<i>Total Expenditures</i>	<u><u>21,692</u></u>	<u><u>1,376,272</u></u>	<u><u>1,376,272</u></u>	<u><u>1,376,272</u></u>	<u><u>-</u></u>
<i>Funding Sources</i>					
Glen Land Sales Fund	21,692	1,376,272	1,376,272	1,376,272	-
<i>Total Funding Sources</i>	<u><u>21,692</u></u>	<u><u>1,376,272</u></u>	<u><u>1,376,272</u></u>	<u><u>1,376,272</u></u>	<u><u>-</u></u>

General Government - 2009E Debt Service

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	734,588	661,938	661,938	661,938	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	734,588	661,938	661,938	661,938	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	734,588	661,938	661,938	661,938	-
Funding Sources					
2009E Debt Service	734,588	661,938	661,938	661,938	-
Total Funding Sources	734,588	661,938	661,938	661,938	-

General Government - Permanent Fund

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	1,484,028	980,391	980,391	980,391	488,795
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	1,484,028	980,391	980,391	980,391	488,795
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas					
Transfer Out	5,321,694	5,793,750	5,793,750	4,893,234	2,558,600
Total Other Expenditures	5,321,694	5,793,750	5,793,750	4,893,234	2,558,600
Total Expenditures	6,805,722	6,774,141	6,774,141	5,873,625	3,047,395
Funding Sources					
Village Permanent Fund	6,805,722	6,774,141	6,774,141	5,873,625	3,047,395
Total Funding Sources	6,805,722	6,774,141	6,774,141	5,873,625	3,047,395

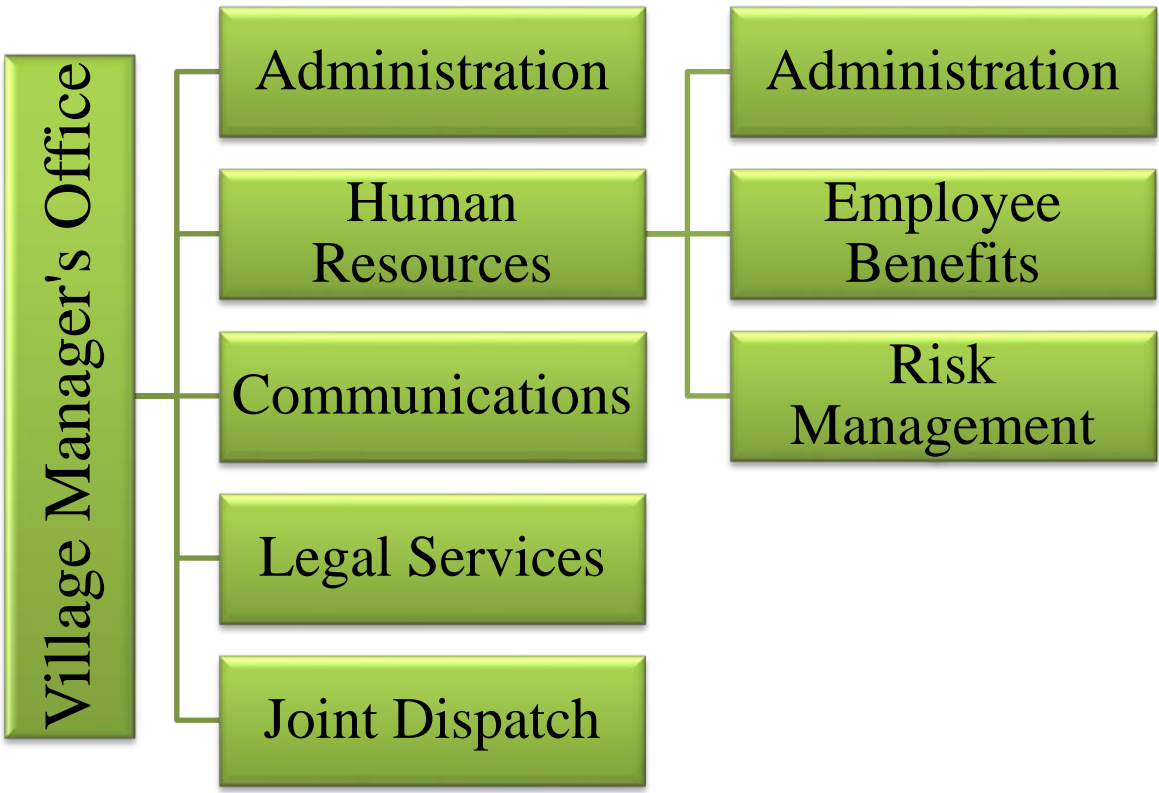
General Government - CPBS '04 Debt

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	1,945,550	1,958,800	1,958,800	1,958,800	1,968,926
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	1,945,550	1,958,800	1,958,800	1,958,800	1,968,926
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	1,945,550	1,958,800	1,958,800	1,958,800	1,968,926
Funding Sources					
Debt Service Fund	1,945,550	1,958,800	1,958,800	1,958,800	1,968,926
Total Funding Sources	1,945,550	1,958,800	1,958,800	1,958,800	1,968,926

General Government - Escrow Deposits

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	53,072	50,000	50,000	50,000	50,000
Total Other Expenditures	53,072	50,000	50,000	50,000	50,000
Total Expenditures	53,072	50,000	50,000	50,000	50,000
Funding Sources					
Escrow Deposit Fund	53,072	50,000	50,000	50,000	50,000
Total Funding Sources	53,072	50,000	50,000	50,000	50,000

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Village Manager's Department Summary

Administration, Communications, Human Resources, Legal Services, and Joint Dispatch

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	3,625,999	3,791,340	3,866,918	3,835,996	3,861,825
Contractual	9,585,192	8,813,904	9,262,252	8,694,636	8,415,409
Commodities	16,211	7,159	25,384	26,338	24,909
Other Charges	168,242	98,155	85,001	89,055	83,510
Capital Outlay	2,775	-	-	-	-
Total Operating Expenditures	13,398,419	12,710,558	13,239,554	12,646,025	12,385,652
<i>Other Expenditures</i>					
Interfund Charges	731,008	1,151,348	1,151,348	1,151,348	1,134,790
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	731,008	1,151,348	1,151,348	1,151,348	1,134,790
Total Expenditures	14,129,427	13,861,906	14,390,902	13,797,373	13,520,442
<i>Funding Sources</i>					
Corporate Fund	2,867,190	3,056,852	3,425,398	3,236,079	5,337,962
Joint Dispatch Fund	2,379,022	2,395,371	2,435,821	2,339,295	-
Glen Redevelopment Fund	-	10,000	55,000	24,632	-
Special Tax Allocation Fund	-	-	-	-	45,000
Glenview Water Fund	-	25,200	25,200	24,000	31,800
Glenview Sanitary Fund	-	15,300	15,300	15,300	16,950
Wholesale Water Fund	-	19,331	19,331	21,338	19,332
North Maine Water & Sewer Fund	-	5,500	80,500	5,500	58,250
Insurance and Risk Fund	8,883,216	8,334,353	8,334,353	8,131,229	8,011,149
Total Funding Sources	14,129,427	13,861,906	14,390,902	13,797,373	13,520,442
<u>Personnel Budget by Division</u>					
<i>Full Time Positions</i>					
Administration	4.00	4.00	4.00	4.00	4.00
Communications	1.00	-	-	-	-
Human Resources Administration	2.00	2.10	1.40	1.40	1.40
Risk Management	1.00	0.90	0.60	0.60	0.60
Joint Dispatch	17.00	17.00	15.00	15.00	15.00
Total Full Time	25.00	24.00	21.00	21.00	21.00
<i>Part Time Positions</i>					
Administration	0.60	0.75	0.60	-	-
Communications	0.75	0.90	1.53	1.53	1.53
Human Resources Administration	-	-	0.42	0.42	0.42
Risk Management	-	-	0.18	0.18	0.18
Joint Dispatch	3.00	3.00	3.00	2.50	2.50
Total Part Time	4.35	4.65	5.73	4.63	4.63
Total Full Time Equivalents	29.35	28.65	26.73	25.63	25.63

Village Manager's Office

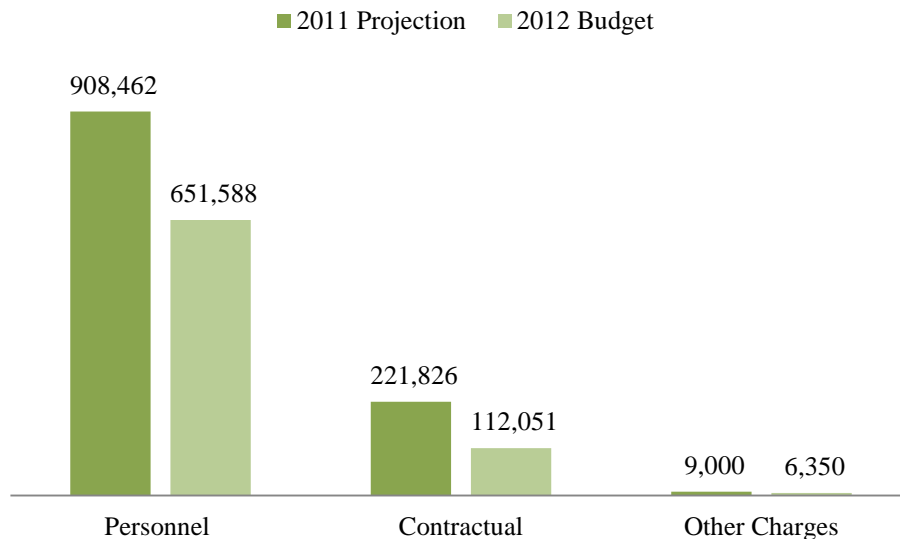
The Village Manager is the Chief Administrative Officer of the Village of Glenview and is responsible for implementing policies established by the Village Board. All departments are under the administrative authority of the Village Manager. The Village Manager's Office oversees the day to day operations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

2011 Accomplishments

- Initiated several municipal partnering programs.
- Updated the refuse and recycling contract to include some multi-family units.
- Initiated a dialogue with Com Ed to address power issues throughout the community.
- Continued work with developer for former Avon site.
- Monitored Willow Road redesign project.

Expenditure Analysis

- Personnel decreased from 2011 projections due to one position, Special Projects Manager being eliminated; and the Community Relations Manager was moved to the Planning and Economic Development Department in 2012.
- It is common for contractual expenditure projections to be higher than the next year budget. This results from budget transfers being made to fund special projects throughout the year. The 2012 budget includes funding for a state and federal lobbyist and professional service contracts.



Village Manager's Office

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	721,331	827,145	859,461	908,462	651,588
Contractual	183,233	130,906	299,349	221,826	112,051
Commodities	250	-	1,334	-	-
Other Charges	9,840	9,000	5,875	9,000	6,350
Capital Outlay					
Total Operating Expenditures	914,654	967,051	1,166,019	1,139,288	769,989
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	914,654	967,051	1,166,019	1,139,288	769,989
Funding Sources					
Corporate Fund	914,654	923,720	1,122,688	1,093,950	726,658
Glenview Water Fund	-	12,000	12,000	12,000	12,000
Glenview Sanitary Fund	-	12,000	12,000	12,000	12,000
Wholesale Water Fund	-	19,331	19,331	21,338	19,332
Total Funding Sources	914,654	967,051	1,166,019	1,139,288	769,989
Full Time Positions					
Village Manager	1.00	1.00	1.00	1.00	1.00
Deputy Village Manager	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Total Full Time	4.00	4.00	4.00	4.00	4.00
Part Time Positions					
Community Relations Manager	0.60	0.75	0.60	-	-
Total Part Time	0.60	0.75	0.60	-	-
Total Full Time Equivalents	4.60	4.75	4.60	4.00	4.00

Communications

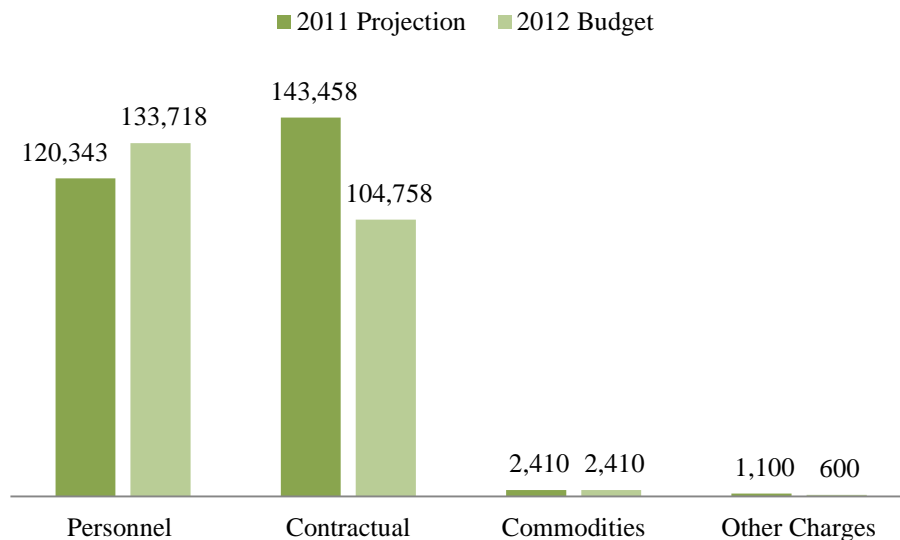
The Communications Division is responsible for managing press releases, the Village Newsletter and Glenview TV (GVTV). The Village Newsletter is mailed to all residents on a quarterly basis and highlights community events, capital projects, service delivery options and other news. Glenview TV staff and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

2011 Accomplishments

- Updated the Village website home page by adding news highlights, announcements, event calendar and easy access to the Resolution Center (see page 199).
- Updated the Village Newsletter with a new look and feel.
- Coordinated a street naming ceremony for the late Jim Smirles, a former Village President.
- Publicized and assisted in the coordination of a public ceremony to mark the 10th anniversary of the Sept. 11, 2001 terrorist attacks, which was attended by approximately 2,000 people.
- GVTV produced a documentary on the 100th anniversary of the Glenview Fire Department.

Expenditure Analysis

- Personnel expenditures increased from the 2011 Projections due to the Communications Manager position being vacant for several months in 2011.
- Contractual services decreased from 2011 Projections to 2012 Budget due to a short term special projects contract expiring.



Communications

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	190,753	47,947	47,947	120,343	133,718
Contractual	137,397	213,458	272,958	143,458	104,758
Commodities	1,248	2,410	2,410	2,410	2,410
Other Charges	199	-	-	1,100	600
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	329,597	263,815	323,315	267,311	241,486
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	329,597	263,815	323,315	267,311	241,486
<i>Funding Sources</i>					
Corporate Fund	329,597	263,815	323,315	267,311	241,486
<i>Total Funding Sources</i>	329,597	263,815	323,315	267,311	241,486
<i>Full Time Positions</i>					
Public Information Director	1.00	-	-	-	-
<i>Total Full Time</i>	1.00	-	-	-	-
<i>Part Time Positions</i>					
Communications Manager	-	-	0.625	0.625	0.625
Cable TV Technician	0.75	0.90	0.90	0.90	0.90
<i>Total Part Time</i>	0.75	0.90	1.53	1.53	1.53
<i>Total Full Time Equivalents</i>	1.75	0.90	1.53	1.53	1.53

Human Resources Administration

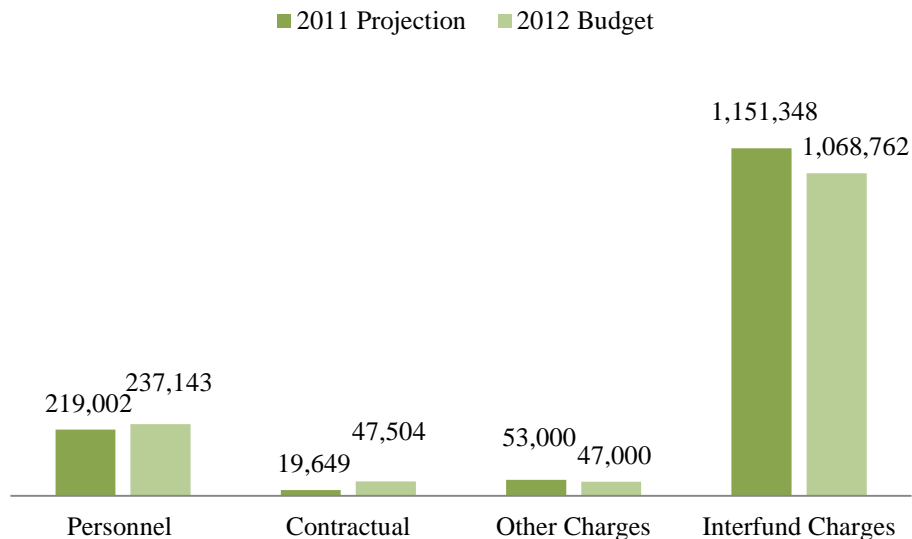
The Human Resources Division includes two subdivisions; Employee Benefits and Risk Management. The administrative arm of the division is responsible for coordinating personnel related activities. Areas of responsibility include employee recruitment and retention, implementation and interpretation of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

2011 Accomplishments

- Conducted a comprehensive market salary survey for all non-union positions in order to evaluate market competitiveness.
- Participated in negotiations with Fire, Police, and Joint Dispatch that led to multi-year extensions of the collective bargaining agreements.
- Coordinated a comprehensive evaluation of the Village's health insurance plan and funding mechanism to ensure long-term cost competitiveness to the Village and its employees.

Expenditure Analysis

- Contractual expenditures increased between the 2011 Projection and 2012 Budget due to anticipated recruitments and hiring's for Police Department. This includes background checks, written exams, and other evaluations.
- The Interfund Charges are internal service charges for the Insurance and Risk Fund. These charges represent the entire Corporate Fund portion for general liability, workers compensation premiums and claims, and Risk Management operating expenditures. These charges decreased as a result of adjusting the reserve liability to the minimum as determined actuarially. A \$500K subsidy, using Insurance and Risk fund balance, in 2011 minimized the impact of the liability adjustment.



Human Resource Administration

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	275,578	276,551	269,813	219,002	237,143
Contractual	58,284	19,649	50,601	19,649	47,504
Commodities	-	-	-	-	-
Other Charges	52,686	53,000	45,171	53,000	47,000
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	<u>386,548</u>	<u>349,200</u>	<u>365,586</u>	<u>291,651</u>	<u>331,647</u>
<i>Other Expenditures</i>					
Interfund Charges	692,668	1,151,348	1,151,348	1,151,348	1,068,762
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	<u>692,668</u>	<u>1,151,348</u>	<u>1,151,348</u>	<u>1,151,348</u>	<u>1,068,762</u>
<i>Total Expenditures</i>	<u><u>1,079,216</u></u>	<u><u>1,500,548</u></u>	<u><u>1,516,934</u></u>	<u><u>1,442,999</u></u>	<u><u>1,400,408</u></u>
<i>Funding Sources</i>					
Corporate Fund	1,079,216	1,500,548	1,516,934	1,442,999	1,400,408
<i>Total Funding Sources</i>	<u><u>1,079,216</u></u>	<u><u>1,500,548</u></u>	<u><u>1,516,934</u></u>	<u><u>1,442,999</u></u>	<u><u>1,400,408</u></u>
<i>Full Time Positions</i>					
Human Resources Director	1.00	0.70	0.70	0.70	0.70
Human Resources Asst. Director	-	0.70	0.70	0.70	0.70
Benefits Administrator	1.00	0.70	-	-	-
<i>Total Full Time</i>	<u>2.00</u>	<u>2.10</u>	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>
<i>Part Time Positions</i>					
Human Resources Assistant	-	-	0.42	0.42	0.42
<i>Total Part Time</i>	<u>-</u>	<u>-</u>	<u>0.42</u>	<u>0.42</u>	<u>0.42</u>
<i>Total Full Time Equivalents</i>	<u><u>2.00</u></u>	<u><u>2.10</u></u>	<u><u>1.82</u></u>	<u><u>1.82</u></u>	<u><u>1.82</u></u>

Human Resources Employee Benefits

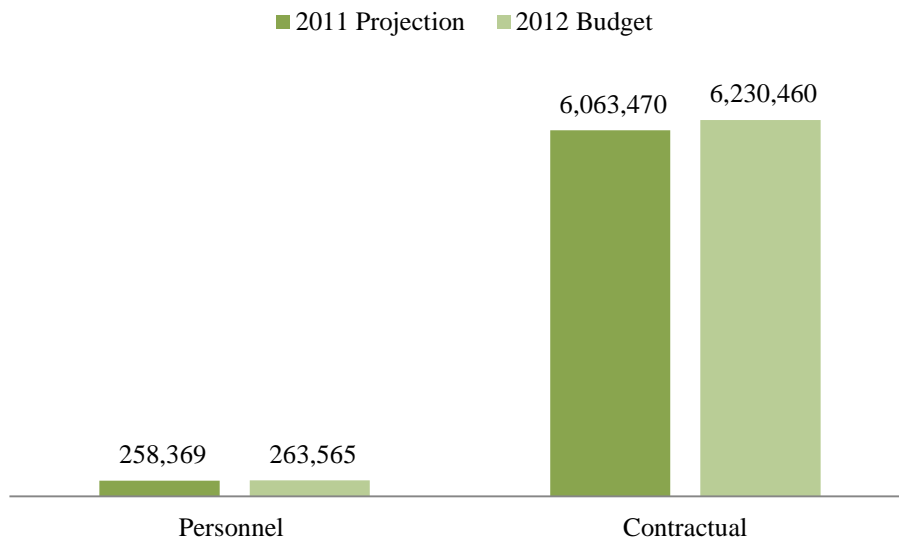
Employee Benefits is a subdivision of Human Resources. This subdivision is responsible for managing costs related to the personnel benefits provided by the village. Such benefits include health, dental and life insurance, and the dental reimbursement and flex spending programs. Employee Benefits also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

2011 Accomplishments

- Instituted an optional Dental PPO network for the dental reimbursement benefit program that allows both the Village and employees to take advantage of greater in-network discount pricing.

Expenditure Analysis

- Personnel increased slightly due to the Insurance Opt Out program.
- The Contractual expenditures increased due to an increase in health insurance premiums. Health insurance premiums are budgeted at \$6,192,580 in 2012 and are expected to increase approximately 10% on an annual basis.
- Contractual expenditures also include claim administration for the dental reimbursement program, flex spending and employee assistance.



Human Resources Employee Benefits

<i>Budgeted Expenditures</i>	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	27,113	259,059	259,059	258,369	263,565
Contractual	7,143,039	6,120,566	6,120,566	6,063,470	6,230,460
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	7,170,152	6,379,625	6,379,625	6,321,839	6,494,025
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	7,170,152	6,379,625	6,379,625	6,321,839	6,494,025
<i>Funding Sources</i>					
Insurance and Risk Fund	7,170,152	6,379,625	6,379,625	6,321,839	6,494,025
<i>Total Funding Sources</i>	7,170,152	6,379,625	6,379,625	6,321,839	6,494,025

Human Resources Risk Management

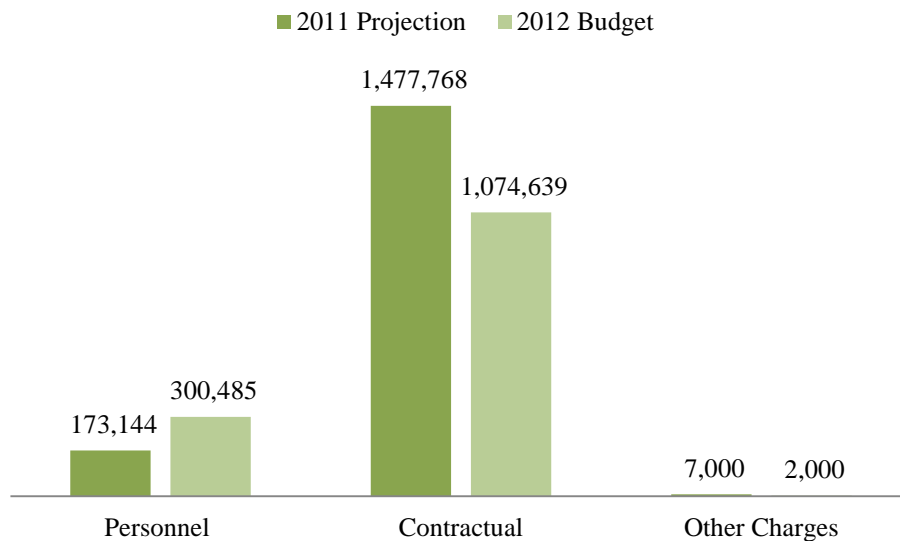
Risk Management is a subdivision of Human Resources. This subdivision is responsible for managing costs related to insurance liabilities. Such costs include insurance premiums, worker's compensation and general liability claims paid, claim liability and third party administrator services. A portion of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

2011 Accomplishments

- Partnered with Administrative Services in reviewing the claim data to make the recommendation to adjust the confidence level used to calculate the actuarially determined reserve liability and estimated claims.

Expenditure Analysis

- Personnel expenditures increased due to the budgeting of worker's compensation salaries in the Insurance and Risk Fund.
- Contractual expenditures include insurance premiums and claim expenses. These expenditures decreased between 2011 Projection and 2012 Budget as a result of adjusting the reserve liability to the minimum as determined actuarially.
- Other Charges include funding for a village-wide safety program.



Human Resources Risk Management

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	197,919	143,091	193,091	173,144	300,485
Contractual	1,423,423	1,796,637	1,642,037	1,477,768	1,074,639
Commodities	-	-	-	-	-
Other Charges	91,721	15,000	15,000	7,000	2,000
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,713,064	1,954,728	1,850,128	1,657,912	1,377,124
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	1,713,064	1,954,728	1,850,128	1,657,912	1,377,124
<i>Funding Sources</i>					
Insurance and Risk Fund	1,713,064	1,954,728	1,850,128	1,657,912	1,377,124
<i>Total Funding Sources</i>	1,713,064	1,954,728	1,850,128	1,657,912	1,377,124
<i>Full Time Positions</i>					
Human Resources Director	-	0.30	0.30	0.30	0.30
Human Resources Asst. Director	1.00	0.30	0.30	0.30	0.30
Benefits Administrator	-	0.30	-	-	-
<i>Total Full Time</i>	1.00	0.90	0.60	0.60	0.60
<i>Part Time Positions</i>					
Human Resources Assistant	-	-	0.18	0.18	0.18
<i>Total Part Time</i>	-	-	0.18	0.18	0.18
<i>Total Full Time Equivalents</i>	1.00	0.90	0.78	0.78	0.78

Legal Services

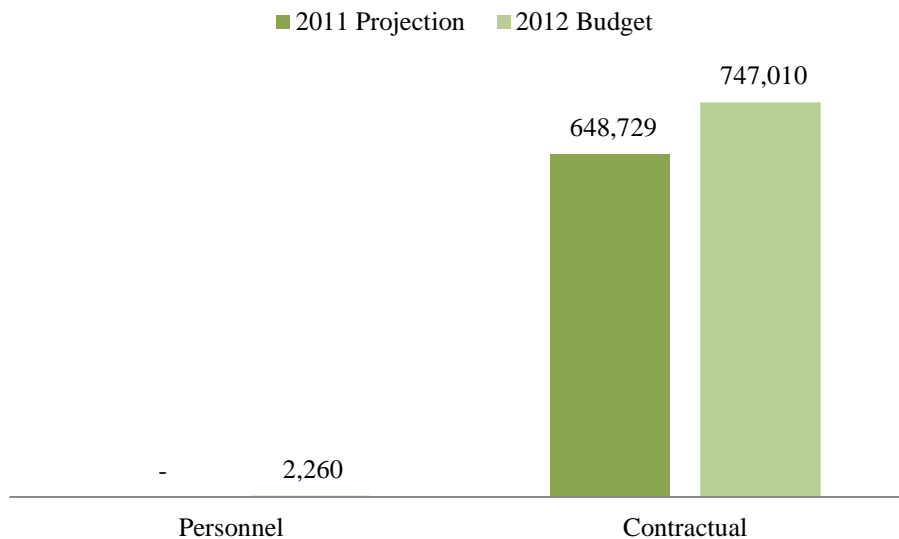
The Village of Glenview hires outside legal firms to represent the Village. The outside agencies are subject matter experts, readily available for use by the Village, and an efficient and effective use of the taxpayer's dollars. The main areas of concentration are labor union negotiations, labor matters,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

2011 Accomplishments

- Implemented Administrative Adjudication Program.

Expenditure Analysis

- Personnel expenditures increased slightly due to the budgeting of Police overtime for the Administrative Adjudication Program.
- Contractual expenditures increased slightly due to routine contractual increases, pending litigation, and a contract for the adjudication judge.



Legal Services

Budgeted Expenditures	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	2,260
Contractual	543,723	420,768	739,061	648,729	747,010
Commodities					
Other Charges					
Capital Outlay					
Total Operating Expenditures	543,723	420,768	739,061	648,729	749,270
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	543,723	420,768	739,061	648,729	749,270
<i>Funding Sources</i>					
Corporate Fund	543,723	368,768	462,461	431,819	481,270
Joint Dispatch Fund	-	20,000	20,000	20,000	-
Glen Redevelopment Fund	-	10,000	55,000	24,632	-
Special Tax Allocation Fund	-	-	-	-	45,000
Glenview Water Fund	-	13,200	13,200	12,000	19,800
Glenview Sanitary Fund	-	3,300	3,300	3,300	4,950
North Maine Water & Sewer Fund	-	5,500	80,500	5,500	58,250
Insurance and Risk Fund	-	-	104,600	151,478	140,000
Total Funding Sources	543,723	420,768	739,061	648,729	749,270

Joint Dispatch

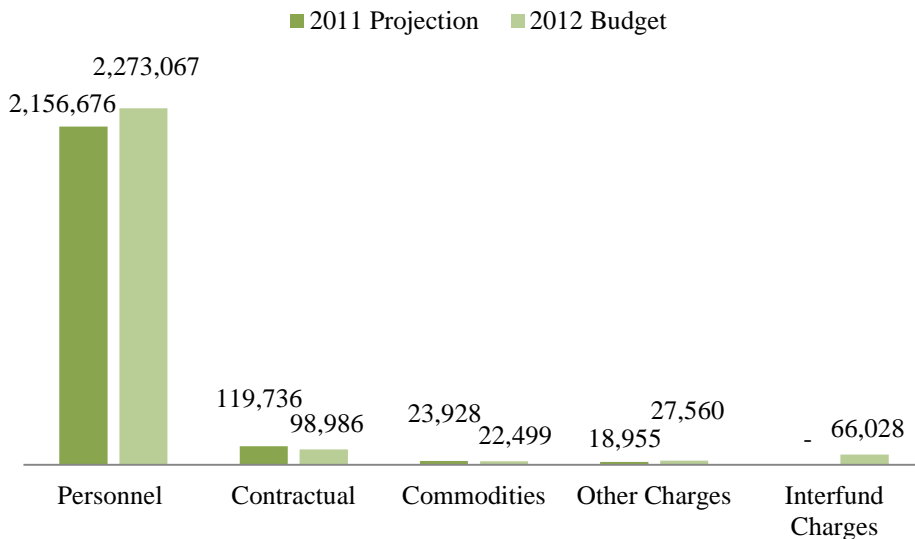
The Village of Glenview provides emergency and non-emergency dispatch services. In 2009, the Village began contracting its services to the Grayslake Police Department and then expanded services in 2010 to also include the Village of Hainesville. The Joint Dispatch Division also manages police records, known as Public Safety Support Services (although this budget is included with the Police Department, it is managed by Joint Dispatch). In 2011, Public Safety Support Services (PSSS) expanded the services offered at the Police Station to include cash receipts for certain transactions and commuter parking permits.

2011 Accomplishments

- Negotiated a two year contract with Telecommunicators, including a two tier pay structure.
- Merged the Village of Grayslake onto Glenview’s New World software.
- Provided outstanding dispatch services during two major extended weather events (February’s record snow fall and July’s flooding and extended power outages).
- Completed training of two part-time Telecommunicators who were then hired as full time.
- Created training manual documenting processes and procedures in records division.
- Transitioned FOIA responsibilities from the Police Department to PSSS.
- Commuter parking permits are now available to residents at the Police Department.

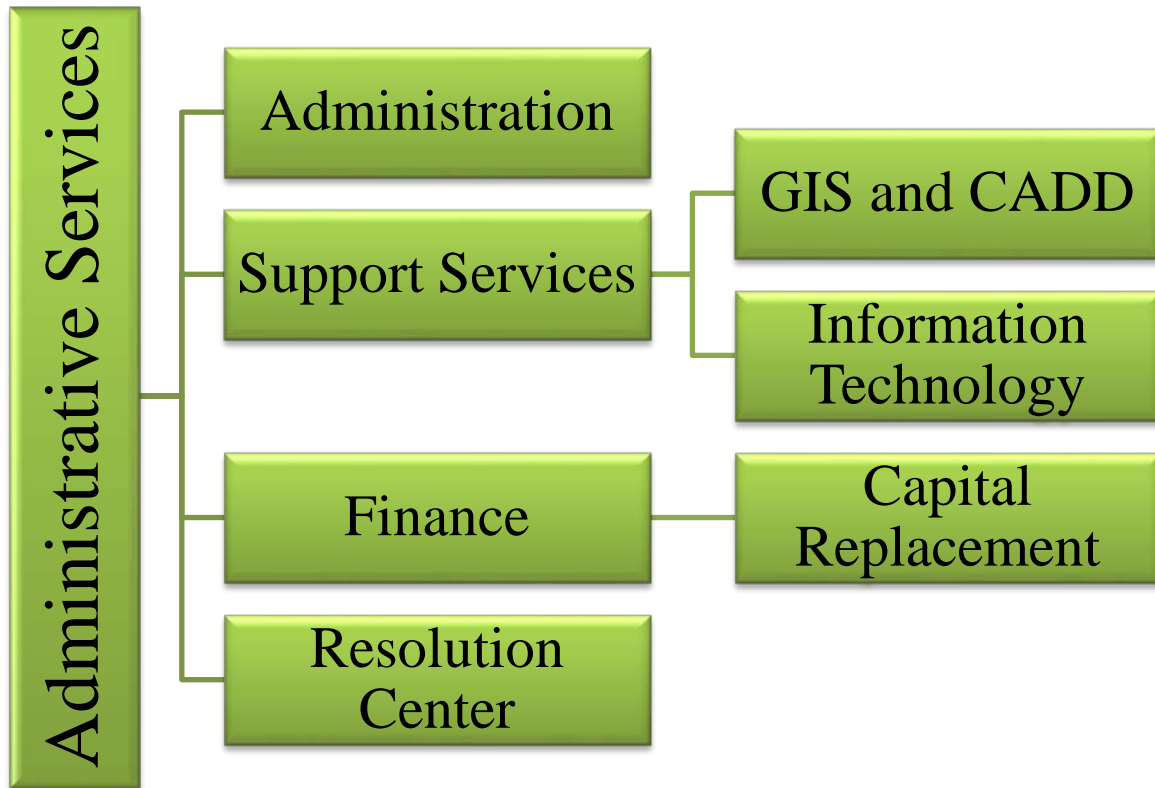
Expenditure Analysis

- Personnel expenditures increased between the 2011 Projections and 2012 Budget due to several Telecommunicator positions being vacant for several months in 2011.
- Contractual expenditures decreased between the 2011 Projections and 2012 Budget due to a one time software purchase in 2011.
- The Interfund Charges are for reserving funds to replace the Joint Dispatch consoles and phone system at a future date.



Joint Dispatch

Budgeted Expenditures	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	2,213,306	2,237,547	2,237,547	2,156,676	2,273,067
Contractual	96,093	111,920	137,679	119,736	98,986
Commodities	14,713	4,749	21,640	23,928	22,499
Other Charges	13,796	21,155	18,955	18,955	27,560
Capital Outlay	2,775	-	-	-	-
Total Operating Expenditures	2,340,682	2,375,371	2,415,821	2,319,295	2,422,112
<i>Other Expenditures</i>					
Interfund Charges	38,340	-	-	-	66,028
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	38,340	-	-	-	66,028
Total Expenditures	2,379,022	2,375,371	2,415,821	2,319,295	2,488,140
Funding Sources					
Corporate Fund	-	-	-	-	2,488,140
Joint Dispatch Fund	2,379,022	2,375,371	2,415,821	2,319,295	-
Total Funding Sources	2,379,022	2,375,371	2,415,821	2,319,295	2,488,140
Full Time Positions					
Director	1.00	1.00	1.00	1.00	1.00
Team Lead	2.00	2.00	2.00	2.00	2.00
Telecommunicator	14.00	14.00	12.00	12.00	12.00
Total Full Time	17.00	17.00	15.00	15.00	15.00
Part Time Positions					
Telecommunicator	3.00	3.00	3.00	2.50	2.50
Total Part Time	3.00	3.00	3.00	2.50	2.50
Total Full Time Equivalent	20.00	20.00	18.00	17.50	17.50



Administrative Services Department Summary

Administration, GIS and CADD, Information Technology, Finance, Capital Replacement, and Resolution Center

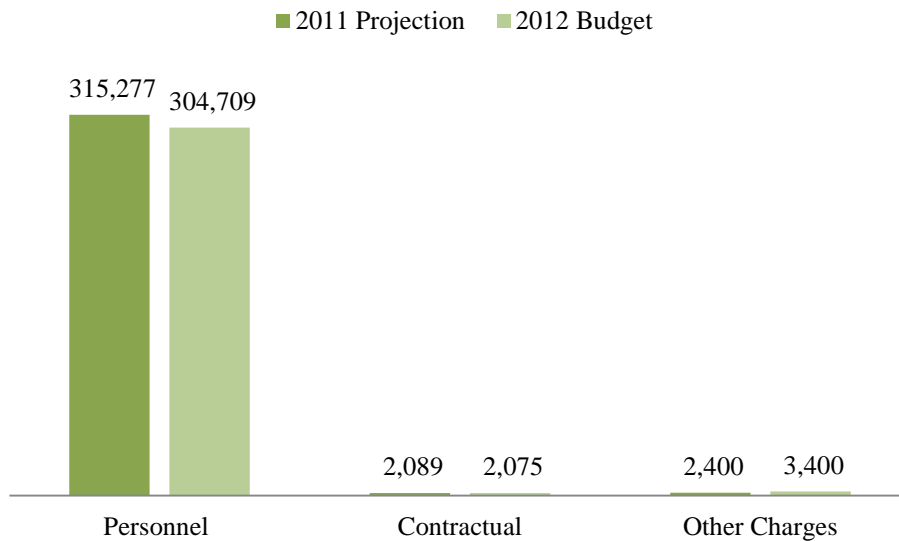
	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	1,136,739	1,610,515	1,378,978	1,399,594	1,372,821
Contractual	2,394,302	3,072,649	3,131,649	3,047,408	2,670,641
Commodities	202,314	341,716	341,716	341,716	347,963
Other Charges	26,159	45,450	51,078	45,450	44,115
Capital Outlay	1,512,822	1,656,012	1,656,012	1,656,012	1,934,806
Total Operating Expenditures	5,272,337	6,726,342	6,559,434	6,490,181	6,370,346
<i>Other Expenditures</i>					
Interfund Charges	-	460,138	460,138	460,138	263,489
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	460,138	460,138	460,138	263,489
Total Expenditures	5,272,337	7,186,480	7,019,572	6,950,319	6,633,835
<i>Funding Sources</i>					
Corporate Fund	3,649,699	4,158,510	3,977,601	4,043,052	3,606,372
Joint Dispatch Fund	-	128,711	128,711	128,711	-
Glen Redevelopment Fund	-	75,658	89,658	75,658	-
Glen Caretaker Fund	-	13,756	13,756	13,756	-
Special Tax Allocation Fund	-	-	-	-	67,038
Glenview Water Fund	634	581,406	581,406	515,135	488,086
Glenview Sanitary Fund	-	14,955	14,955	14,955	11,403
Wholesale Water Fund	-	5,025	5,025	5,025	9,184
Commuter Parking Fund	-	2,875	2,875	1,910	-
North Maine Water & Sewer Fund	196	341,435	341,435	287,967	285,313
Municipal Equipment Replacement Fund	-	6,878	6,878	6,878	-
Capital Equipment Replacement Fund	1,621,808	1,857,272	1,857,272	1,857,272	2,166,439
Total Funding Sources	5,272,337	7,186,480	7,019,572	6,950,319	6,633,835
<i>Personnel Budget by Division</i>					
<i>Full Time Positions</i>					
Administration	1.00	2.00	2.00	2.00	2.00
GIS and CADD	3.00	3.00	1.00	1.00	1.00
Finance	4.00	3.00	3.00	3.00	3.00
Resolution Center	7.00	7.00	6.00	6.00	6.00
Total Full Time	15.00	15.00	12.00	12.00	12.00
<i>Part Time Positions</i>					
Administration	-	-	-	-	-
GIS and CADD	-	-	-	-	-
Finance	-	-	-	-	-
Resolution Center	1.00	1.00	1.00	1.00	1.00
Total Part Time	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalents	16.00	16.00	13.00	13.00	13.00

Administrative Services - Administration

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

Expenditure Analysis

- Personnel expenditures decreased due to the vacation and sick buyback programs, which are charged to the proper departments but are budgeted in General Government.
- Contractual expenditures include dues and memberships, and printing.
- Other Charges include funding for training.



Administrative Services - Administration

Budgeted Expenditures	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Operating Expenditures					
Personnel	174,641	298,074	309,714	315,277	304,709
Contractual	34	2,089	2,089	2,089	2,075
Commodities	-	-	-	-	-
Other Charges	-	2,400	2,400	2,400	3,400
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	174,675	302,563	314,203	319,766	310,184
Other Expenditures					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	174,675	302,563	314,203	319,766	310,184
Funding Sources					
Corporate Fund	174,675	258,391	270,031	274,220	263,844
Glenview Water Fund	-	29,449	29,449	30,365	30,894
North Maine Water & Sewer Fund	-	14,723	14,723	15,181	15,446
Total Funding Sources	174,675	302,563	314,203	319,766	310,184
Personnel Budget by Position					
Full Time					
Director of Administrative Services	1.00	1.00	1.00	1.00	1.00
Deputy Director of Administrative Services	-	-	1.00	1.00	1.00
Assistant To Director	-	1.00	-	-	-
Total Full Time	1.00	2.00	2.00	2.00	2.00
Part Time					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	1.00	2.00	2.00	2.00	2.00

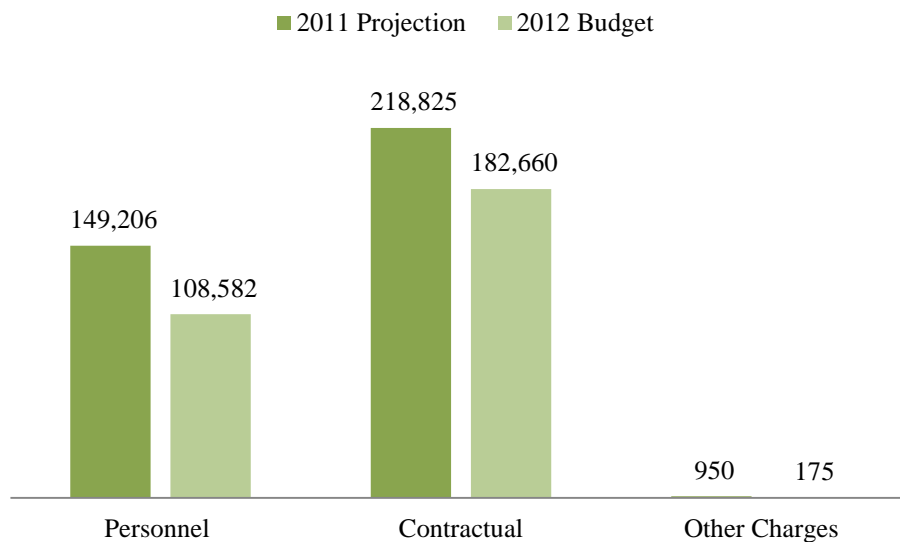
The Village of Glenview is a member of the GIS Consortium which selects a vendor to provide GIS services to its members. The GIS program supports mandated municipal mapping, data maintenance, analysis, and public interactive search and map tools. The computer-aided design and drafting (CADD) is managed by village staff.

2011 Accomplishments

- Developed a GIS road maintenance planning tool that integrated disparate data including pavement type, road age, and proximity to aging utility systems to quickly and accurately determine road resurfacing candidates.
- Reviewed addresses for the revenue and payable audit project.
- Updated Village infrastructure with installation date by annexation year, continued to digitize information from as-built documents, closed network gaps on gravity mains, and resolved missing structures on lateral lines.
- Migrated the signal pre-emption inventory, street light maintenance and LED data into the GIS data model.
- Enhanced the GIS data to include locations with conditional uses, variances, amendments, and special-use permits.
- Supported ComEd public meetings by providing repetitive outage maps and locating the attending residents by address.

Expenditure Analysis

- Personnel expenditures decreased due to the elimination of two GIS and CADD Technician positions through the Voluntary Separation Program (VSP).
- Contractual expenditures decreased between 2011 Projections and 2012 Budget due to updating of maps being included in 2011 and not 2012.



GIS and CADD

Budgeted Expenditures	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	230,386	295,239	168,482	149,206	108,582
Contractual	173,079	218,825	218,825	218,825	182,660
Commodities	-	-	-	-	-
Other Charges	250	950	950	950	175
Capital Outlay					
Total Operating Expenditures	403,715	515,014	388,257	368,981	291,417
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	403,715	515,014	388,257	368,981	291,417

Funding Sources					
Corporate Fund	403,715	449,149	322,393	325,138	260,981
Joint Dispatch Fund	-	4,295	4,295	4,295	-
Glen Redevelopment Fund	-	5,905	5,905	5,905	-
Glen Caretaker Fund	-	1,074	1,074	1,074	-
Special Tax Allocation Fund	-	-	-	-	5,933
Glenview Water Fund	-	35,428	35,428	20,747	15,879
Glenview Sanitary Fund	-	1,074	1,074	1,074	913
Commuter Parking Fund	-	107	107	107	-
North Maine Water & Sewer Fund	-	17,446	17,446	10,105	7,711
Municipal Equipment Replacement Fund	-	537	537	537	-
Total Funding Sources	403,715	515,014	388,257	368,981	291,417

Personnel Budget by Position

Full Time					
CADD Coordinator	1.00	1.00	1.00	1.00	1.00
GIS and CADD Technician	2.00	2.00	-	-	-
Total Full Time	3.00	3.00	1.00	1.00	1.00
Part Time					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	3.00	3.00	1.00	1.00	1.00

Information Technology

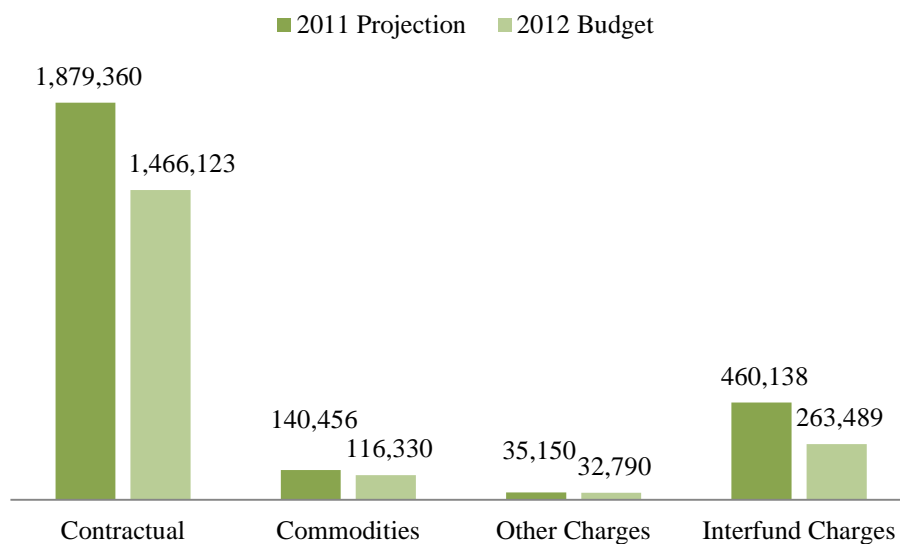
The Information Technology support services are currently provided by an outside contractor. The contractor supports user administration, vendor contract and report creation for the Village New World public safety software application and the Village enterprise software application “MUNIS”.

2011 Accomplishments

- Provided emergency response to relocate public communications and equipment to provide Village services during the power outages in June.
- Developed an IT visioning process and created a 2012-2014 Technology Strategic Plan.
- Deployed MUNIS modules for general work orders and facilities, implemented the fixed assets module and aligned the position control function with the budget module.
- Standardized all facilities to a Voice-Over Internet Protocol by implementing a Village-wide Mitel VoIP solution.
- Consolidated and migrated telecommunication lines and circuits to the telecommunications wholesale vendor Call One through the Suburban Purchasing Cooperative which gave the Village access to discounted rates.
- Migrated Village website data to a content management system to enable staff to quickly provide electronic news updates and reports to residents.

Expenditure Analysis

- Contractual expenditures decreased due to a renegotiation of the information technology services contract and transitioning to telecommunications wholesale vendor Call One.
- Interfund Charges include expenditures for future replacement of information technology equipment. These charges decreased due to the 2011 replacement of the phone system and excess fund balance in the Capital Equipment Replacement Fund.



Information Technology

<i>Budgeted Expenditures</i>	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	-	-	-	-	-
Contractual	1,596,449	1,880,325	1,875,325	1,879,360	1,466,123
Commodities	93,328	140,456	140,456	140,456	116,330
Other Charges	21,405	35,150	35,150	35,150	32,790
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,711,183	2,055,930	2,050,930	2,054,965	1,615,243
<i>Other Expenditures</i>					
Interfund Charges	-	460,138	460,138	460,138	263,489
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	460,138	460,138	460,138	263,489
<i>Total Expenditures</i>	1,711,183	2,516,068	2,511,068	2,515,103	1,878,732
<i>Funding Sources</i>					
Corporate Fund	1,711,183	2,156,388	2,151,388	2,156,388	1,699,855
Joint Dispatch Fund	-	112,687	112,687	112,687	-
Glen Redevelopment Fund	-	53,626	53,626	53,626	-
Glen Caretaker Fund	-	9,751	9,751	9,751	-
Special Tax Allocation Fund	-	-	-	-	37,902
Glenview Water Fund	-	122,053	122,053	122,053	95,496
Glenview Sanitary Fund	-	10,950	10,950	10,950	6,921
Wholesale Water Fund	-	2,399	2,399	2,399	2,045
Commuter Parking Fund	-	2,475	2,475	1,510	-
North Maine Water & Sewer Fund	-	40,866	40,866	40,866	36,513
Municipal Equipment Replacement Fund	-	4,875	4,875	4,875	-
<i>Total Funding Sources</i>	1,711,183	2,516,068	2,511,068	2,515,103	1,878,732

Finance

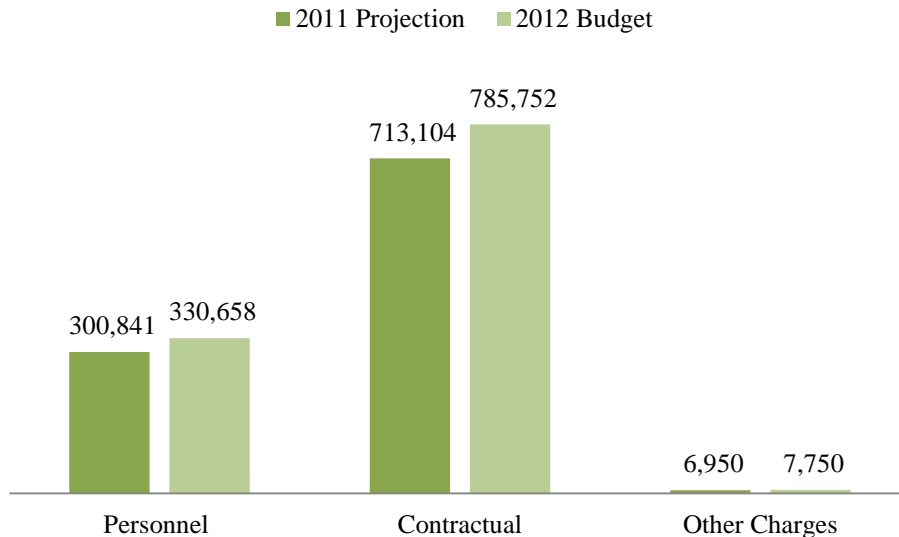
In April 2009, the Finance Division became a hybrid of village and outsourced contractual staff. The division is responsible for all financial reporting and accounting functions for the Village. Areas of responsibility include budget, audit, payroll, purchasing, debt management, accounting and financial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

2011 Accomplishments

- Reaffirmed the Village's Aaa Bond Rating by Moody's Investor Services through the refunding of Tax Increment Finance District (TIF) General Obligation Bond, Series 2001.
- Maintained status as a recipient of the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2010.
- Received the GFOA Distinguished Budget Presentation Award for the 2011 Annual Budget.
- Deployed an electronic purchasing application Village-wide instituting budgetary control and approval.
- Filed property tax levies for the remaining fifteen Special Service Area projects that were funded from Village sources.
- Converted the Village and Library to a bi-weekly pay cycle.
- Supported Board adoption of the FY 2012 Budget one month ahead of schedule

Expenditure Analysis

- Personnel expenditures support three full time employees.
- Contractual expenditures include services for accounting, account receivable, accounts payable, financial reporting and other financial support.



Finance

	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Budgeted Expenditures</i>	Actual	Original	Revised	Projected	Budget
<i>Operating Expenditures</i>					
Personnel	334,170	289,591	296,671	300,841	330,658
Contractual	624,739	737,380	801,380	713,104	785,752
Commodities	-	-	-	-	-
Other Charges	4,503	6,950	12,578	6,950	7,750
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	963,413	1,033,921	1,110,629	1,020,895	1,124,160
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	963,413	1,033,921	1,110,629	1,020,895	1,124,160
<i>Funding Sources</i>					
Corporate Fund	963,353	844,286	906,995	919,301	1,020,620
Joint Dispatch Fund	-	11,729	11,729	11,729	-
Glen Redevelopment Fund	-	16,127	30,127	16,127	-
Glen Caretaker Fund	-	2,932	2,932	2,932	-
Special Tax Allocation Fund	-	-	-	-	23,203
Glenview Water Fund	40	91,114	91,114	45,121	49,422
Glenview Sanitary Fund	-	2,932	2,932	2,932	3,570
Wholesale Water Fund	-	2,626	2,626	2,626	7,139
Commuter Parking Fund	-	293	293	293	-
North Maine Water & Sewer Fund	20	60,416	60,416	18,367	20,206
Municipal Equipment Replacement Fund	-	1,466	1,466	1,466	-
Total Funding Sources	963,413	1,033,921	1,110,629	1,020,895	1,124,160
<i>Personnel Budget by Position</i>					
<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
Assistant To the Director	1.00	-	-	-	-
Senior Financial Manager	1.00	1.00	1.00	1.00	1.00
Total Full Time	4.00	3.00	3.00	3.00	3.00
<i>Part Time</i>					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	4.00	3.00	3.00	3.00	3.00

Capital Replacement

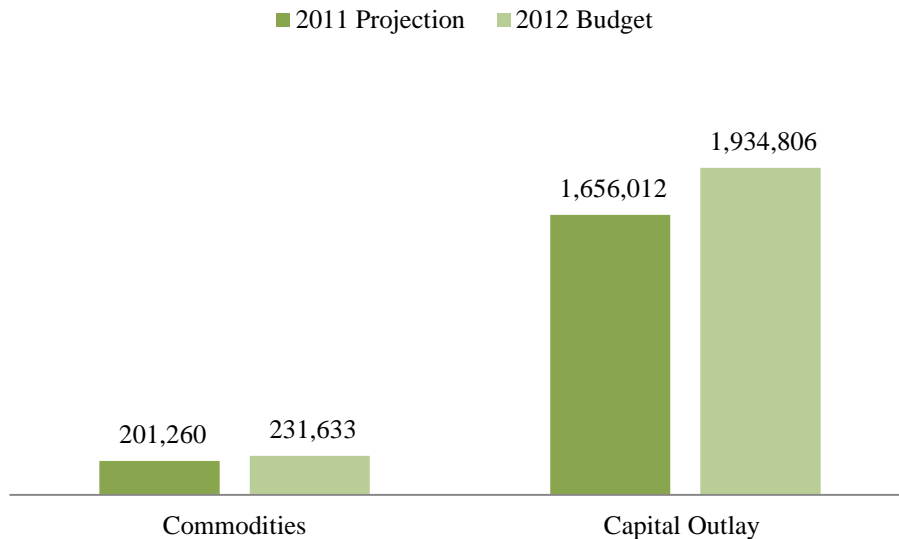
The Capital Equipment Replacement Fund (CERF) is an internal service fund that reserves funds for the future replacement of vehicles, equipment, and information technology. In addition to the management of CERF, staff analyzes the addition and reductions made to capital assets on an annual basis and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

2011 Accomplishments

- Created crystal report to extract data to calculate internal service charges.
- Deployed asset management module.

Expenditure Analysis

- Commodity expenditures include replacement of information technology equipment such as work station components and copiers.
- The 2012 Capital Outlay expenditures include six Police squad vehicles; five Public Works trucks and one Fire ladder truck. The estimated cost to replace the ladder truck is \$1.2 Million.



Capital Replacement

<i>Budgeted Expenditures</i>	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	108,986	201,260	201,260	201,260	231,633
Other Charges	-	-	-	-	-
Capital Outlay	1,512,822	1,656,012	1,656,012	1,656,012	1,934,806
<i>Total Operating Expenditures</i>	1,621,808	1,857,272	1,857,272	1,857,272	2,166,439
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	1,621,808	1,857,272	1,857,272	1,857,272	2,166,439
<i>Funding Sources</i>					
Capital Equipment Replacement Fund	1,621,808	1,857,272	1,857,272	1,857,272	2,166,439
<i>Total Funding Sources</i>	1,621,808	1,857,272	1,857,272	1,857,272	2,166,439

Resolution Center

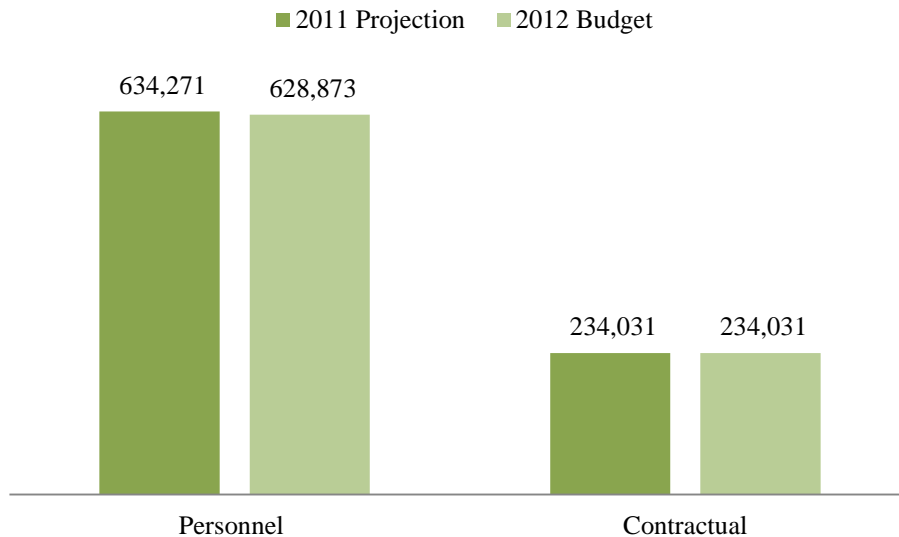
In 2009, the Board of Trustees adopted Administrative Goals, one of which included developing a more convenient and efficient way for citizens to contact the Village for questions and service requests. Staff reorganized administrative, public works, development and finance general service operations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

2011 Accomplishments

- Provided staffing to support extended public service hours during the winter and summer storms.
- Supported the initiative to allow multi-family residential buildings to join the Village’s solid waste services program.
- Provided staff support in the clerk position for administrative adjudication hearings.
- Conducted an active promotion of the “one-stop” mission of the Village for payment services and general questions.
- Expanded Village website on-line services to include application entry and payment for the annual and semi-annual commuter parking program.

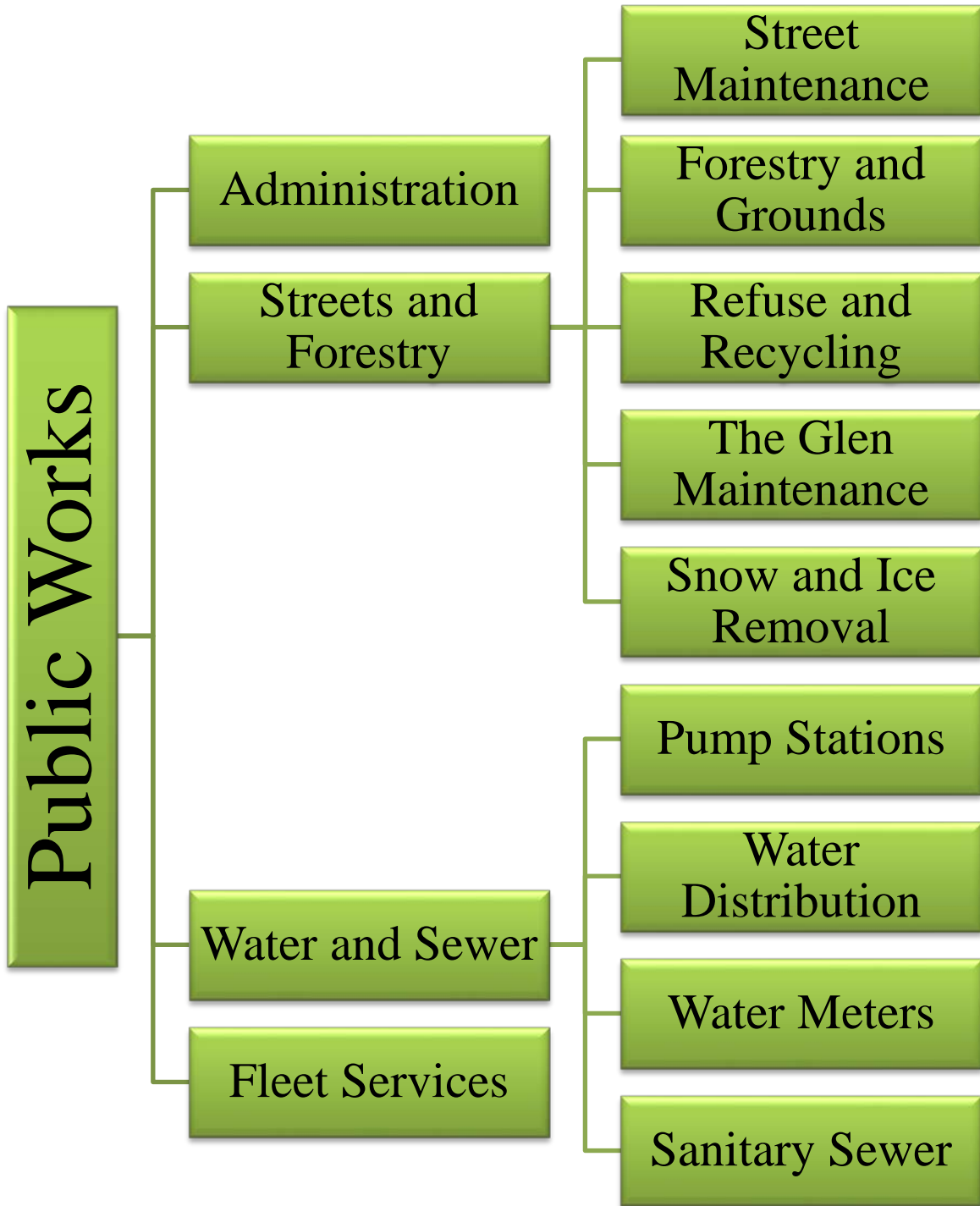
Expenditure Analysis

- Personnel expenditures decreased slightly due to the reduction of one Customer Service Representative through the Voluntary Separation Program (VSP).
- Contractual expenditures include utility billing services, postage for utility bills, and meter reading.



Resolution Center

Budgeted Expenditures	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	397,542	727,611	604,111	634,271	628,873
Contractual	-	234,031	234,031	234,031	234,031
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	397,542	961,642	838,142	868,302	862,904
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	397,542	961,642	838,142	868,302	862,904
<i>Funding Sources</i>					
Corporate Fund	396,773	450,296	326,796	368,004	361,072
Glenview Water Fund	594	303,362	303,362	296,850	296,395
North Maine Water & Sewer Fund	176	207,984	207,984	203,448	205,437
Total Funding Sources	397,542	961,642	838,142	868,302	862,904
<u>Personnel Budget by Position</u>					
<i>Full Time</i>					
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	6.00	6.00	5.00	5.00	5.00
Total Full Time	7.00	7.00	6.00	6.00	6.00
<i>Part Time</i>					
Customer Service Representative	1.00	1.00	1.00	1.00	1.00
Total Part Time	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalents	8.00	8.00	7.00	7.00	7.00



Public Works Department Summary

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

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	6,929,748	6,539,531	6,587,307	6,608,495	6,411,172
Contractual	12,574,920	14,118,394	14,555,503	13,439,518	13,797,705
Commodities	3,253,095	2,671,001	2,628,267	2,664,511	2,710,050
Other Charges	375,834	397,241	393,892	282,203	812,511
Capital Outlay	191,890	219,785	217,155	218,636	219,785
Total Operating Expenditures	23,325,488	23,945,952	24,382,124	23,213,364	23,951,223
<i>Other Expenditures</i>					
Interfund Charges	2,400,516	1,449,675	1,520,891	1,549,327	1,552,469
Capital Projects	-	-	-	-	-
Transfer Out	2,857,992	1,313,485	782,185	782,185	901,571
Total Other Expenditures	5,258,508	2,763,160	2,303,076	2,331,512	2,454,040
Total Expenditures	28,583,996	26,709,111	26,685,200	25,544,876	26,405,263
<i>Funding Sources</i>					
Corporate Fund	6,587,636	7,269,465	7,852,333	7,711,235	7,654,985
Refuse and Recycling Fund	1,654,529	720,000	720,000	702,130	-
Glen Caretaker Fund	1,364,893	939,985	906,330	918,482	-
Special Tax Allocation Fund	-	-	-	-	846,135
Glenview Water Fund	7,466,012	6,798,775	6,346,791	5,983,252	6,638,102
Glenview Sanitary Fund	622,452	625,719	598,959	574,368	530,346
Wholesale Water Fund	1,587,920	1,814,919	1,811,539	1,941,644	1,957,384
Commuter Parking Fund	339,452	281,543	265,543	219,401	250,737
North Maine Water & Sewer Fund	6,792,028	6,597,215	6,522,215	5,814,446	6,813,507
Municipal Equipment Replacement Fund	2,169,074	1,661,490	1,661,490	1,679,920	1,714,065
Total Funding Sources	28,583,996	26,709,111	26,685,200	25,544,876	26,405,263
<u>Personnel Budget by Division</u>					
<i>Full Time Positions</i>					
Administration	4.00	4.00	4.00	4.00	4.00
Streets and Forestry	28.73	27.55	26.37	26.37	24.22
Water and Sewer	19.27	18.45	17.63	17.63	19.78
Fleet Services	4.00	4.00	3.00	3.00	3.00
Total Full Time	56.00	54.00	51.00	51.00	51.00
<i>Part Time Positions</i>					
Administration	0.50	0.50	0.50	0.50	0.50
Streets and Forestry	1.63	0.50	0.50	0.50	0.50
Water and Sewer	1.12	-	-	-	-
Fleet Services	0.50	0.50	0.50	0.50	0.50
Total Part Time	3.75	1.50	1.50	1.50	1.50
Total Full Time Equivalent	59.75	55.50	52.50	52.50	52.50

Public Works Administration

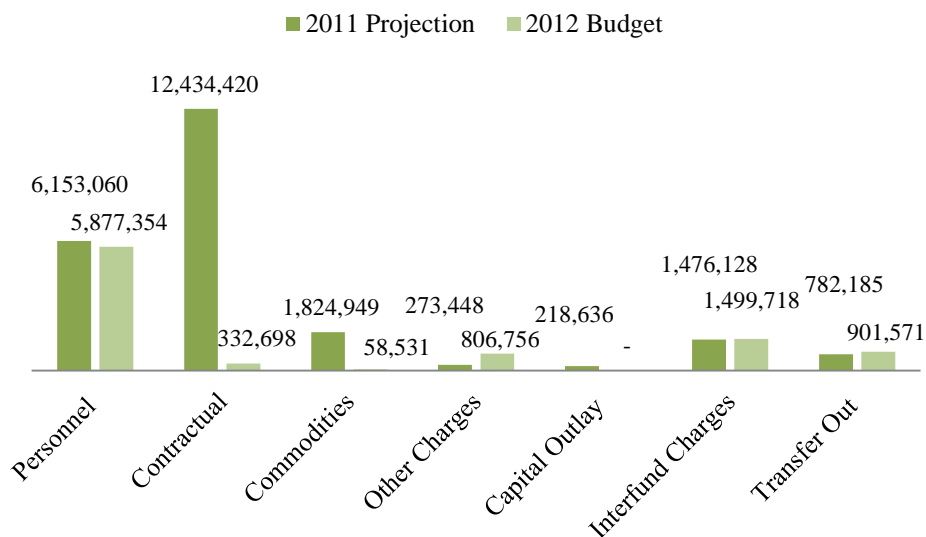
The administrative division of Public Works is responsible for developing and implementing the departments training program, standard operating procedures, and safety committee. The division also supports the budget, procurement and financial reporting processes for the department. The 2012 Budget reflects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

2011 Accomplishments

- Completed procurement process through the Municipal Partnering Committee for crack sealing, leak detection, hydrant painting services, emergency contractor assistance, snow removal services, and parkway tree provision and installation.
- Managed the cleanup, and hauling of debris and chipping of trees that were down due to the wind storm in June 2011.
- Revised department chart of accounts.
- Completed first full cycle of comprehensive cross training between the Streets and Forestry and Water and Sewer Divisions.
- Completed First-Aid, CPR and Blood Borne Pathogen training for staff.
- Deployed the Munis Inventory, Work Order, and Fixed Asset modules.
- Safety Committee reviewed 56 personal injury and property damage reports.
- Participated in the North West Municipal Conference’s Electricity Reliability Committee.

Expenditure Analysis

- Personnel expenditures decreased due to the elimination of four positions.
- Contractual, Commodities, and Capital Outlay expenditures decreased significantly due to department wide expenditures being reported in 2011 under Administration, and then reported by functional area in the 2012 Budget.



Public Works Administration

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	6,432,956	6,019,948	6,153,055	6,153,060	5,877,354
Contractual	11,753,787	13,221,515	13,477,163	12,434,420	332,698
Commodities	1,472,654	1,787,926	1,837,979	1,824,949	58,531
Other Charges	419,639	388,486	388,480	273,448	806,756
Capital Outlay	191,890	219,785	217,155	218,636	-
Total Operating Expenditures	20,270,926	21,637,660	22,073,833	20,904,513	7,075,339
<i>Other Expenditures</i>					
Interfund Charges	2,331,475	1,376,476	1,447,692	1,476,128	1,499,718
Capital Projects	-	-	-	-	-
Transfer Out	2,157,992	1,313,485	782,185	782,185	901,571
Total Other Expenditures	4,489,467	2,689,961	2,229,877	2,258,313	2,401,289
Total Expenditures	24,760,393	24,327,621	24,303,709	23,162,827	9,476,628
Funding Sources					
Corporate Fund	6,587,636	7,269,465	7,852,333	7,711,235	4,148,950
Glen Caretaker Fund	1,364,893	939,985	906,330	918,482	-
Glenview Water Fund	7,466,012	6,798,775	6,346,791	5,983,252	2,275,434
Glenview Sanitary Fund	622,452	625,719	598,959	574,368	452,981
Wholesale Water Fund	1,587,920	1,814,919	1,811,539	1,941,644	854,241
Commuter Parking Fund	339,452	281,543	265,543	219,401	16,962
North Maine Water & Sewer Fund	6,792,028	6,597,215	6,522,215	5,814,446	1,728,059
Total Funding Sources	24,760,393	24,327,620	24,303,709	23,162,827	9,476,628
Personnel Budget by Position					
<i>Full Time Positions</i>					
Director	1.00	1.00	1.00	1.00	1.00
Assistant To the Director	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00
Total Full Time	4.00	4.00	4.00	4.00	4.00
<i>Part Time Positions</i>					
Administrative Secretary	0.50	0.50	0.50	0.50	0.50
Total Part Time	0.50	0.50	0.50	0.50	0.50
Total Full Time Equivalents	4.50	4.50	4.50	4.50	4.50

Streets and Forestry Division

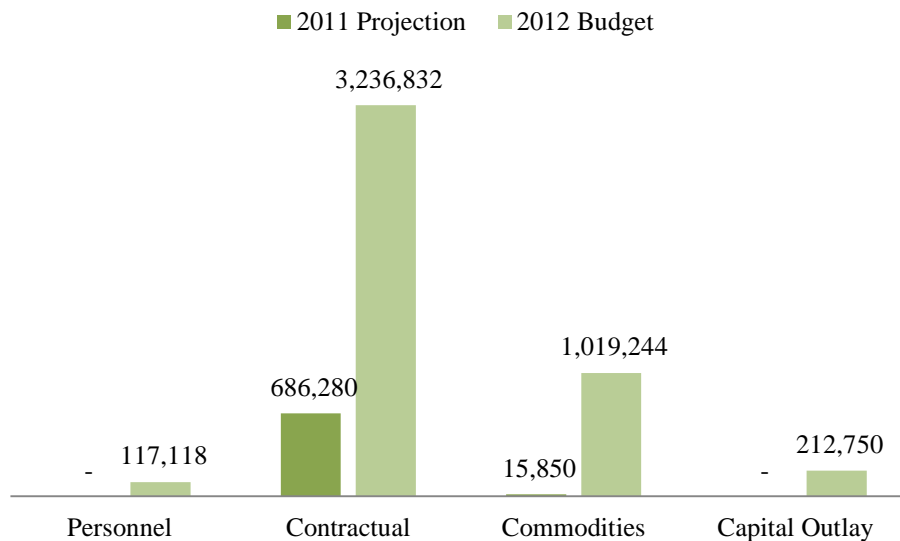
The Streets and Forestry Division is responsible for pothole patching, street sign maintenance, street sweeping, snow plowing, street lighting maintenance, sidewalk repair and maintenance, parkway tree removals and plantings, Emerald Ash Borer (EAB) management, and brush pick up. The division responds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

2011 Accomplishments

- Hosted informational workshops regarding EAB; received \$20K grant to replace trees removed due to EAB.
- Coordinated the implementation of multi-family curbside pickup for refuse.
- Managed plowing, salting and hauling operations related to the February 2011 blizzard.
- Coordinated the reimbursement of \$148,000 from FEMA for the February 2011 blizzard.
- Coordinated the installation of 145 LED lights in five locations.
- Implemented an outreach program for residents along the West Fork describing practices that can help stabilize stream banks and protect water quality.

Expenditure Analysis

- Personnel expenditures include only those for the management of The Glen natural areas and seasonal help.
- Contractual and commodity expenditures for the 2011 Projections only include those for the Refuse and Recycling program; the 2012 Budget includes expenditures for all street and forestry activities.
- Capital outlay expenditures include funding for the trimming of parkway trees and tree planting program.



Streets and Forestry Division

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

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	117,118
Contractual	642,295	704,000	702,780	686,280	3,236,832
Commodities	1,012,234	16,000	17,220	15,850	1,019,244
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	212,750
<i>Total Operating Expenditures</i>	<u>1,654,529</u>	<u>720,000</u>	<u>720,000</u>	<u>702,130</u>	<u>4,585,945</u>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Expenditures</i>	<u><u>1,654,529</u></u>	<u><u>720,000</u></u>	<u><u>720,000</u></u>	<u><u>702,130</u></u>	<u><u>4,585,945</u></u>
 <i>Funding Sources</i>					
Corporate Fund	-	-	-	-	3,506,034
Refuse and Recycling Fund	1,654,529	720,000	720,000	702,130	-
Special Tax Allocation Fund	-	-	-	-	846,135
Commuter Parking Fund	-	-	-	-	233,775
<i>Total Funding Sources</i>	<u>1,654,529</u>	<u>720,000</u>	<u>720,000</u>	<u>702,130</u>	<u>4,585,945</u>
 <i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Superintendent	1.18	1.18	1.18	1.18	1.08
Natural Resource Manager	1.00	1.00	1.00	1.00	1.00
Supervisor	2.95	2.95	2.36	2.36	2.16
Maintenance Equipment Operator	23.60	22.42	21.83	21.83	19.98
<i>Total Full Time</i>	<u>28.73</u>	<u>27.55</u>	<u>26.37</u>	<u>26.37</u>	<u>24.22</u>
<i>Part Time Positions</i>					
Natural Resource Seasonals	0.50	0.50	0.50	0.50	0.50
Seasonals	1.13	-	-	-	-
<i>Total Part Time</i>	<u>1.63</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<i>Total Full Time Equivalents</i>	<u><u>30.36</u></u>	<u><u>28.05</u></u>	<u><u>26.87</u></u>	<u><u>26.87</u></u>	<u><u>24.72</u></u>

Street Maintenance

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	504,743
Commodities	-	-	-	-	516,850
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	-	-	-	-	1,021,593
<i>Total Expenditures</i>	-	-	-	-	1,021,593
<i>Funding Sources</i>					
Corporate Fund	-	-	-	-	938,593
Commuter Parking Fund	-	-	-	-	83,000
<i>Total Funding Sources</i>	-	-	-	-	1,021,593

Forestry and Grounds

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	527,313
Commodities	-	-	-	-	31,745
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	212,750
<i>Total Operating Expenditures</i>	-	-	-	-	771,808
<i>Total Expenditures</i>	-	-	-	-	771,808
<i>Funding Sources</i>					
Corporate Fund	-	-	-	-	762,258
Commuter Parking Fund	-	-	-	-	9,550
<i>Total Funding Sources</i>	-	-	-	-	771,808

Refuse and Recycling

	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
	Actual	Original	Revised	Projected	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	642,295	704,000	702,780	686,280	704,000
Commodities	1,012,234	16,000	17,220	15,850	29,500
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,654,529	720,000	720,000	702,130	733,500
<i>Total Expenditures</i>	1,654,529	720,000	720,000	702,130	733,500
<i>Funding Sources</i>					
Corporate Fund	-	-	-	-	733,500
Refuse and Recycling Fund	1,654,529	720,000	720,000	702,130	-
<i>Total Funding Sources</i>	1,654,529	720,000	720,000	702,130	733,500

The Glen Maintenance

	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
	Actual	Original	Revised	Projected	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	117,118
Contractual	-	-	-	-	453,138
Commodities	-	-	-	-	11,379
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	-	-	-	-	581,635
<i>Total Expenditures</i>	-	-	-	-	581,635
<i>Funding Sources</i>					
Special Tax Allocation Fund	-	-	-	-	581,635
<i>Total Funding Sources</i>	-	-	-	-	581,635

Snow and Ice Maintenance

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	1,047,638
Commodities	-	-	-	-	429,770
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	-	-	-	-	1,477,408
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	-	-	-	-	1,477,408
<i>Funding Sources</i>					
Corporate Fund	-	-	-	-	1,071,683
Special Tax Allocation Fund	-	-	-	-	264,500
Commuter Parking Fund	-	-	-	-	141,225
<i>Total Funding Sources</i>	-	-	-	-	1,477,408

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Water and Sewer Division

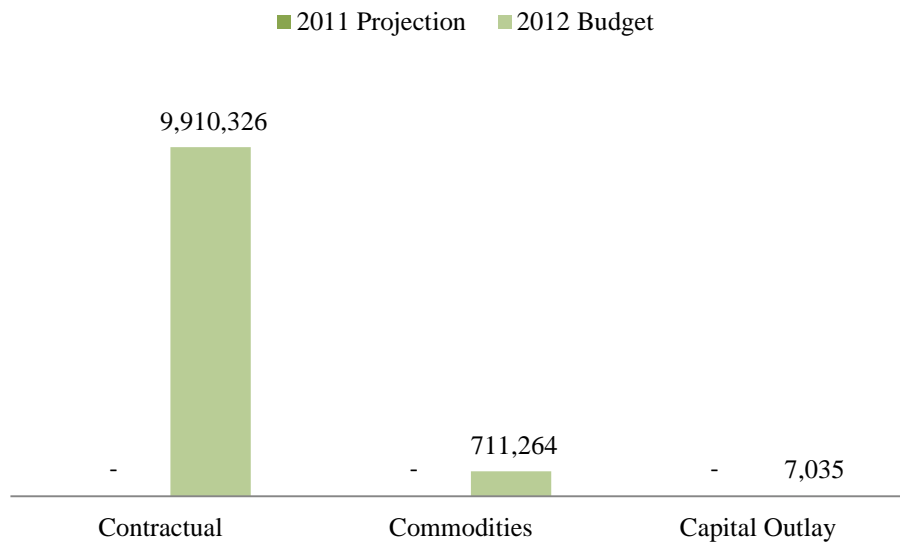
The Water and Sewer Division maintains and manages the Village's water supply and maintains water and sewer infrastructure. This includes the repair of water main breaks, hydrant flushing, meter installations and replacements, pump house management, and sewer cleaning.

2011 Accomplishments

- Assisted the Village of Wilmette with the delivery of water while its stand pipe was down for painting.
- Closed Executive Pump Station; replaced pump at Rugen Junior Pump Station.
- Installed a 36 inch valve along West Lake Avenue.

Expenditure Analysis

- Contractual expenditures include \$9.1 Million for the purchase of water from the Village of Wilmette and the Village of Niles. Other contractual expenditures include a water planning and supply study, engineering services, sod restorations, meter testing, valve replacements and hauling.
- Commodity expenses include asphalt patch and concrete for water and sewer main breaks, limestone, and water supplies.



Water and Sewer Division

Pump Stations, Water Distribution, Water Meters, and Sanitary Sewer

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	9,910,326
Commodities	-	-	-	-	711,264
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	7,035
<i>Total Operating Expenditures</i>	-	-	-	-	10,628,624
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	-	-	-	-	10,628,624
<i>Funding Sources</i>					
Glenview Water Fund	-	-	-	-	4,362,668
Glenview Sanitary Fund	-	-	-	-	77,365
Wholesale Water Fund	-	-	-	-	1,103,143
North Maine Water & Sewer Fund	-	-	-	-	5,085,448
<i>Total Funding Sources</i>	-	-	-	-	10,628,624
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Superintendent	0.82	0.82	0.82	0.82	0.92
Supervisor	2.05	2.05	1.64	1.64	1.84
Maintenance Equipment Operator	16.40	15.58	15.17	15.17	17.02
<i>Total Full Time</i>	19.27	18.45	17.63	17.63	19.78
<i>Part Time Positions</i>					
Seasonal Workers	1.12	-	-	-	-
<i>Total Part Time</i>	1.12	-	-	-	-
<i>Total Full Time Equivalents</i>	20.39	18.45	17.63	17.63	19.78

Pump Stations

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	237,393
Commodities	-	-	-	-	57,760
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	-	-	-	-	295,153
<i>Total Expenditures</i>	-	-	-	-	295,153
<i>Funding Sources</i>					
Glenview Water Fund	-	-	-	-	208,266
Wholesale Water Fund	-	-	-	-	10,071
North Maine Water & Sewer Fund	-	-	-	-	76,816
<i>Total Funding Sources</i>	-	-	-	-	295,153

Water Distribution

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	403,680
Commodities	-	-	-	-	478,593
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	7,035
<i>Total Operating Expenditures</i>	-	-	-	-	889,308
<i>Total Expenditures</i>	-	-	-	-	889,308
<i>Funding Sources</i>					
Glenview Water Fund	-	-	-	-	632,638
North Maine Water & Sewer Fund	-	-	-	-	256,670
<i>Total Funding Sources</i>	-	-	-	-	889,308

Water Meters

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	9,203,734
Commodities	-	-	-	-	143,750
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	9,347,484
Total Expenditures	-	-	-	-	9,347,484
Funding Sources					
Glenview Water Fund	-	-	-	-	3,521,765
Wholesale Water Fund	-	-	-	-	1,093,072
North Maine Water & Sewer Fund	-	-	-	-	4,732,647
Total Funding Sources	-	-	-	-	9,347,484

Sanitary Sewer System

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	65,519
Commodities	-	-	-	-	31,161
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	96,680
Total Expenditures	-	-	-	-	96,680
Funding Sources					
Glenview Sanitary Fund	-	-	-	-	77,365
North Maine Water & Sewer Fund	-	-	-	-	19,315
Total Funding Sources	-	-	-	-	96,680

Fleet Services Division

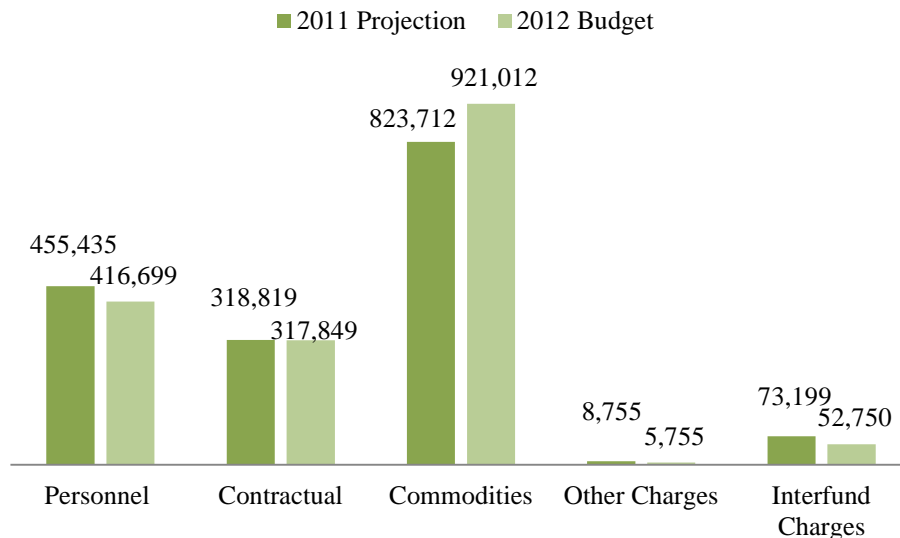
The Fleet Services Division is responsible for the development, implementation and management of a preventative maintenance schedule for all vehicles and equipment, as well as all other repairs that are needed. Proper preventative maintenance is necessary to ensure that all vehicles and equipment meet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

2011 Accomplishments

- Purchased six dump trucks for a total of \$667,991 (switching to new brands for cab and chassis units as well as bodies).
- Completed outsourcing agreements with local dealerships for servicing light-duty vehicles.
- Staff member became Certified Automotive Fleet Manager (National Association of Fleet Administrators).

Expenditure Analysis

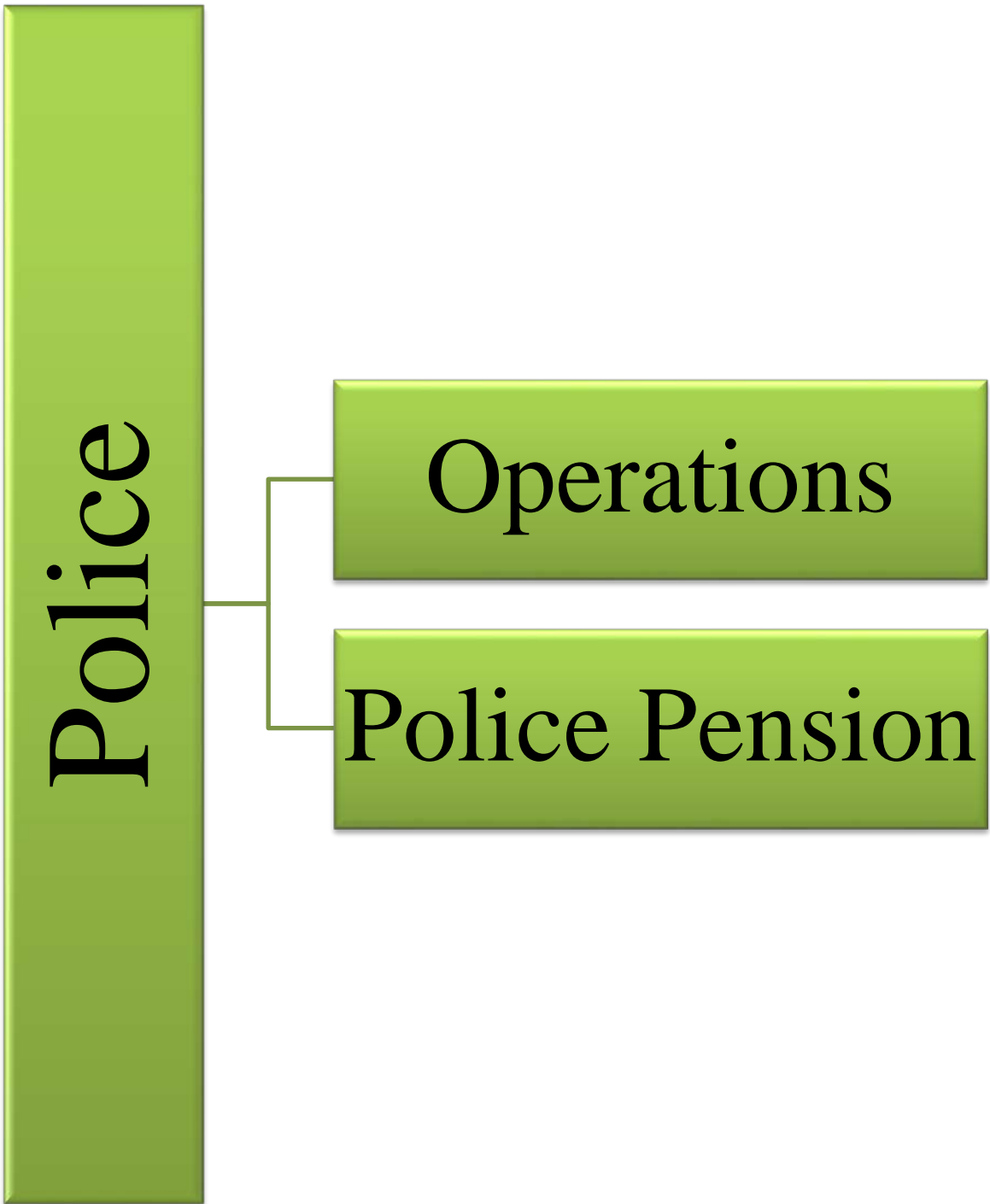
- Personnel expenditures decreased due to the elimination of one Mechanic position through the Voluntary Separation Program (VSP).
- Commodities increased due to the projected increase of fuel. Fuel is expected to increase from \$2.48/gallon on average to \$3.21/gallon in 2012.
- Interfund charges include expenditures for the reserving of funds for equipment replacement (e.g. vehicle lifts and the fuel system), and insurance liability and claims.



Fleet Services Division

Fleet Services

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	496,793	519,582	434,252	455,435	416,699
Contractual	178,839	192,879	375,559	318,819	317,849
Commodities	768,206	867,075	773,068	823,712	921,012
Other Charges	(43,804)	8,755	5,412	8,755	5,755
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,400,033	1,588,291	1,588,291	1,606,721	1,661,315
<i>Other Expenditures</i>					
Interfund Charges	69,041	73,199	73,199	73,199	52,750
Capital Projects	-	-	-	-	-
Transfer Out	700,000	-	-	-	-
<i>Total Other Expenditures</i>	769,041	73,199	73,199	73,199	52,750
<i>Total Expenditures</i>	2,169,074	1,661,490	1,661,490	1,679,920	1,714,065
<i>Funding Sources</i>					
Municipal Equipment Replacement Fund	2,169,074	1,661,490	1,661,490	1,679,920	1,714,065
<i>Total Funding Sources</i>	2,169,074	1,661,490	1,661,490	1,679,920	1,714,065
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Supervisor	1.00	1.00	1.00	1.00	1.00
Mechanic	3.00	3.00	2.00	2.00	2.00
<i>Total Full Time</i>	4.00	4.00	3.00	3.00	3.00
<i>Part Time Positions</i>					
Fleet Assistant	0.50	0.50	0.50	0.50	0.50
<i>Total Part Time</i>	0.50	0.50	0.50	0.50	0.50
<i>Total Full Time Equivalents</i>	4.50	4.50	3.50	3.50	3.50



Police Department Summary

Police Operations and Pension

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	11,388,747	11,729,716	11,427,317	11,478,911	11,971,348
Contractual	246,858	274,976	279,976	237,201	236,498
Commodities	130,412	135,462	126,962	133,230	132,330
Other Charges	1,847,857	1,788,924	1,778,924	1,788,924	1,835,365
Capital Outlay	68,371	13,506	13,506	1,000	30,000
<i>Total Operating Expenditures</i>	<u>13,682,245</u>	<u>13,942,584</u>	<u>13,626,685</u>	<u>13,639,265</u>	<u>14,205,542</u>
<i>Other Expenditures</i>					
Interfund Charges	455,614	516,741	516,741	474,917	412,405
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	<u>455,614</u>	<u>516,741</u>	<u>516,741</u>	<u>474,917</u>	<u>412,405</u>
<i>Total Expenditures</i>	<u><u>14,137,859</u></u>	<u><u>14,459,325</u></u>	<u><u>14,143,425</u></u>	<u><u>14,114,182</u></u>	<u><u>14,617,947</u></u>
<i>Funding Sources</i>					
Corporate Fund	11,929,046	12,137,833	11,821,933	11,700,544	12,105,839
Police Special Fund	31,081	13,506	13,506	1,000	30,000
Police Pension Fund	2,177,731	2,307,986	2,307,986	2,412,638	2,482,108
<i>Total Funding Sources</i>	<u>14,137,859</u>	<u>14,459,325</u>	<u>14,143,425</u>	<u>14,114,182</u>	<u>14,617,947</u>
<i>Personnel Budget by Division</i>					
<i>Full Time Positions</i>					
Police Services	83.00	81.00	79.00	79.00	79.00
<i>Total Full Time</i>	<u>83.00</u>	<u>81.00</u>	<u>79.00</u>	<u>79.00</u>	<u>79.00</u>
<i>Part Time Positions</i>					
Police Services	7.00	7.00	8.30	8.30	8.30
<i>Total Part Time</i>	<u>7.00</u>	<u>7.00</u>	<u>8.30</u>	<u>8.30</u>	<u>8.30</u>
<i>Total Full Time Equivalents</i>	<u>90.00</u>	<u>88.00</u>	<u>87.30</u>	<u>87.30</u>	<u>87.30</u>

Police Operating

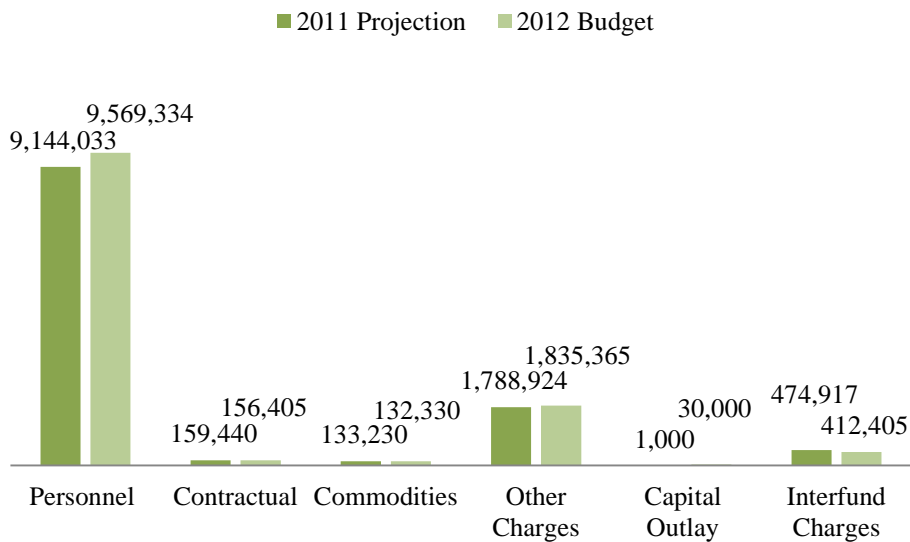
The Glenview Police Department provides quality law enforcement services to residents and businesses and provides them with a safe and secure environment that fosters a sense of security. The Police Department services include crime investigations, juvenile crime investigations, patrol operations, traffic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

2011 Accomplishments

- Completed a reorganization of the department, resulting in the elimination of one Deputy Chief position.
- Entered into a Memorandum of Understanding to participate with Cook County E-Tickets.
- Continued contract agreements with outside entities to lease the firearms range.
- Selected test vendors and dates for recruitment of officers and promotion (sergeant) exams.
- Integrated the Tactical Unit into patrol.

Expenditure Analysis

- Personnel expenditures increased between 2011 Projections and 2012 Budget due to several positions being vacant throughout 2011 and the rising costs of health insurance.
- Other Charges include the Village's contribution to Police pensions. These expenditures are transferred to the Police Pension Fund, where payments are made to beneficiaries.
- Interfund Charges include the maintenance and repair of the department's fleet and reserves for future vehicle replacement.



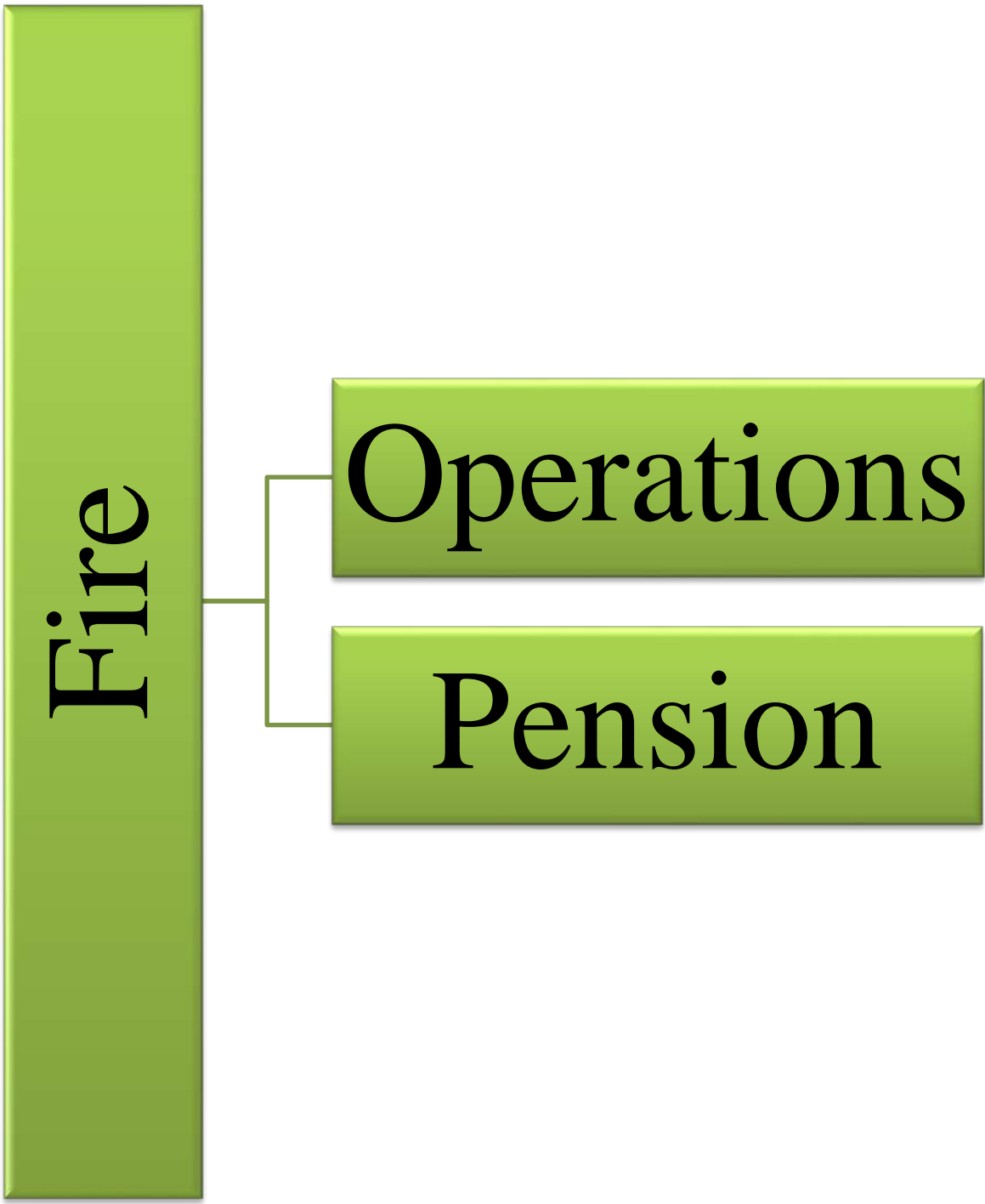
Police Operating

	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Budgeted Expenditures</i>	Actual	Original	Revised	Projected	Budget
<i>Operating Expenditures</i>					
Personnel	9,288,246	9,537,266	9,234,867	9,144,033	9,569,334
Contractual	169,628	159,440	164,440	159,440	156,405
Commodities	130,412	135,462	126,962	133,230	132,330
Other Charges	1,847,857	1,788,924	1,778,924	1,788,924	1,835,365
Capital Outlay	68,371	13,506	13,506	1,000	30,000
<i>Total Operating Expenditures</i>	11,504,513	11,634,598	11,318,699	11,226,627	11,723,434
<i>Other Expenditures</i>					
Interfund Charges	455,614	516,741	516,741	474,917	412,405
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	455,614	516,741	516,741	474,917	412,405
<i>Total Expenditures</i>	11,960,128	12,151,339	11,835,439	11,701,544	12,135,839
<i>Funding Sources</i>					
Corporate Fund	11,929,046	12,137,833	11,821,933	11,700,544	12,105,839
Police Special Fund	31,081	13,506	13,506	1,000	30,000
<i>Total Funding Sources</i>	11,960,128	12,151,339	11,835,439	11,701,544	12,135,839
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police	2.00	2.00	1.00	1.00	1.00
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	12.00	12.00	12.00
Police Officer	56.00	56.00	54.00	54.00	54.00
Public Safety Assistant	3.00	1.00	-	-	-
Safety Support Services Supervisor	1.00	1.00	1.00	1.00	1.00
Customer Service Coordinator	-	-	1.00	1.00	1.00
Project Manager	1.00	1.00	-	-	-
Property/Evidence Officer	1.00	1.00	1.00	1.00	1.00
Public Service Officer	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	1.00	1.00
Social Worker	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	83.00	81.00	79.00	79.00	79.00
<i>Part Time Positions</i>					
Public Safety Assistant	0.50	0.50	-	-	-
Customer Service Representatives			1.80	1.80	1.80
Crossing Guards	6.50	6.50	6.50	6.50	6.50
<i>Total Part Time</i>	7.00	7.00	8.30	8.30	8.30
<i>Total Full Time Equivalents</i>	90.00	88.00	87.30	87.30	87.30

Police Pension

<i>Budgeted Expenditures</i>	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	2,100,501	2,192,450	2,192,450	2,334,878	2,402,014
Contractual	77,231	115,536	115,536	77,761	80,093
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	2,177,731	2,307,986	2,307,986	2,412,638	2,482,108
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	2,177,731	2,307,986	2,307,986	2,412,638	2,482,108
 <i>Funding Sources</i>					
Police Pension Fund	2,177,731	2,307,986	2,307,986	2,412,638	2,482,108
<i>Total Funding Sources</i>	2,177,731	2,307,986	2,307,986	2,412,638	2,482,108

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Fire Department Summary

Fire Operating, Foreign Fire, and Pension

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	13,725,159	13,649,044	13,623,050	13,949,102	14,069,696
Contractual	291,210	301,757	344,500	304,922	350,993
Commodities	266,949	212,056	209,450	283,813	333,385
Other Charges	2,582,687	2,826,457	2,806,457	2,803,473	2,910,540
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	16,866,005	16,989,314	16,983,457	17,341,309	17,664,614
<i>Other Expenditures</i>					
Interfund Charges	619,239	720,179	720,179	714,057	883,377
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	619,239	720,179	720,179	714,057	883,377
<i>Total Expenditures</i>	17,485,244	17,709,493	17,703,637	18,055,366	18,547,991
<i>Funding Sources</i>					
Corporate Fund	13,521,977	13,699,036	13,693,180	13,702,464	14,018,729
Foreign Fire Fund	55,456	60,000	60,000	106,852	113,360
Firefighters' Pension Fund	3,907,811	3,950,457	3,950,457	4,246,050	4,415,901
<i>Total Funding Sources</i>	17,485,244	17,709,493	17,703,637	18,055,366	18,547,991
<i>Personnel Budget by Division</i>					
<i>Full Time Positions</i>					
Fire Services	86.00	83.00	82.00	82.00	82.00
<i>Total Full Time</i>	86.00	83.00	82.00	82.00	82.00
<i>Part Time Positions</i>					
Fire Services	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalents</i>	86.00	83.00	82.00	82.00	82.00

Fire Operating

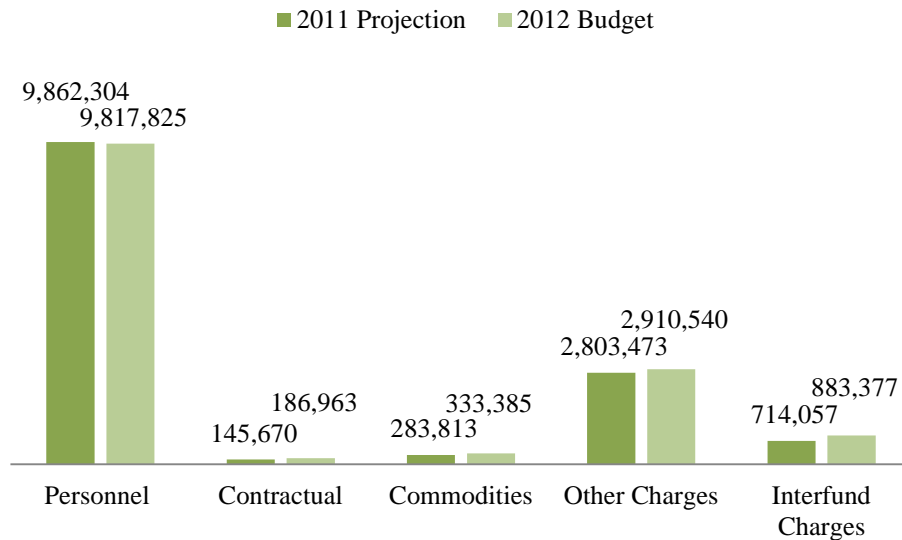
The mission of the Fire Department is to provide high quality fire and emergency medical services to residents and businesses in a fiscally responsible manner. The Department has three functional areas: suppression/rescue, emergency medical services, and public education. The Fire Department provides protection services to the Village of Golf and areas of unincorporated Cook County, resulting in the protection of more than 65,000 people over a 21.5 square mile area.

2011 Accomplishments

- Placed in service two (2) Pierce fire engines at Stations, one at Station 6 and one at Station 7.
- Promoted a Lieutenant to Captain; promoted two firefighters to Lieutenant; hired eight firefighters to fill vacancies.
- Implemented an electronic ambulance patient care reporting system.
- Completed the initial steps towards radio frequency narrow banding of fire department radios and dispatch base stations as required by FCC compliance mandate (January 1, 2013). Full compliance will be met in quarter three of 2012.
- Completed an upgrade to over 50% of the apparatus with mobile data computers.
- Negotiated a four-year labor contract with the Glenview Professional Firefighters Union, Local 4186.
- Worked with Facilities and TRIA to develop a scope of work document for remodeling portions of Station 8.
- Reduced overtime expenditures by reducing minimum staffing during non-peak hours.

Expenditure Analysis

- Personnel expenditures decreased slightly between 2011 Projections and 2012 Budget due to an increase in the employee health insurance contribution percentage.
- Contractual expenditures increased due to the Fire Department budgeting for pre-employment items such as testing, physicals, etc.
- Commodity expenditures include quartermaster, medical and equipment supplies
- Other Charges include the Village's contribution to Fire pensions. These expenditures are transferred to the Firefighters' Pension Fund, where payments are made.



Fire Operating

	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Budgeted Expenditures</i>	Actual	Original	Revised	Projected	Budget
<i>Operating Expenditures</i>					
Personnel	9,955,058	9,819,587	9,793,593	9,862,304	9,817,825
Contractual	153,500	180,757	223,500	145,670	186,963
Commodities	266,949	212,056	209,450	283,813	333,385
Other Charges	2,582,687	2,826,457	2,806,457	2,803,473	2,910,540
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	12,958,194	13,038,857	13,033,000	13,095,259	13,248,712
<i>Other Expenditures</i>					
Interfund Charges	619,239	720,179	720,179	714,057	883,377
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	619,239	720,179	720,179	714,057	883,377
Total Expenditures	13,577,433	13,759,036	13,753,180	13,809,316	14,132,089
<i>Funding Sources</i>					
Corporate Fund	13,521,977	13,699,036	13,693,180	13,702,464	14,018,729
Foreign Fire Fund	55,456	60,000	60,000	106,852	113,360
Total Funds Sources	13,577,433	13,759,036	13,753,180	13,809,316	14,132,089
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</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	-	-	-
Fire Battalion Chief	4.00	4.00	4.00	4.00	4.00
Fire Captain	3.00	3.00	3.00	3.00	3.00
Fire Lieutenant	12.00	12.00	12.00	12.00	12.00
Firefighter Paramedic	59.00	59.00	55.00	55.00	55.00
Firefighter	4.00	1.00	5.00	5.00	5.00
Total Full Time	86.00	83.00	82.00	82.00	82.00
<i>Part Time Positions</i>					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	86.00	83.00	82.00	82.00	82.00

Fire Pension

<i>Budgeted Expenditures</i>	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	3,770,101	3,829,457	3,829,457	4,086,798	4,251,872
Contractual	137,711	121,000	121,000	159,252	164,030
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	3,907,811	3,950,457	3,950,457	4,246,050	4,415,901
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	3,907,811	3,950,457	3,950,457	4,246,050	4,415,901
<i>Funding Sources</i>					
Firefighters' Pension Fund	3,907,811	3,950,457	3,950,457	4,246,050	4,415,901
<i>Total Funds Sources</i>	3,907,811	3,950,457	3,950,457	4,246,050	4,415,901

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Planning and Economic
Development

Administration

Planning

Economic
Development

Planning and Economic Development Department Summary

Administration, Planning, and Economic Development

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	2,243,165	1,242,922	1,192,237	1,016,226	703,406
Contractual	280,787	236,323	242,023	203,667	151,680
Commodities	7,518	5,700	5,300	4,958	3,200
Other Charges	36,958	47,760	42,760	39,260	42,310
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	<u>2,568,428</u>	<u>1,532,705</u>	<u>1,482,320</u>	<u>1,264,112</u>	<u>900,596</u>
<i>Other Expenditures</i>					
Interfund Charges	39,169	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	<u>39,169</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Expenditures</i>	<u><u>2,607,598</u></u>	<u><u>1,532,705</u></u>	<u><u>1,482,320</u></u>	<u><u>1,264,112</u></u>	<u><u>900,596</u></u>
<i>Funding Sources</i>					
Corporate Fund	2,607,598	1,532,705	1,482,320	1,264,112	900,596
<i>Total Funding Sources</i>	<u>2,607,598</u>	<u>1,532,705</u>	<u>1,482,320</u>	<u>1,264,112</u>	<u>900,596</u>
<i>Personnel Budget by Division</i>					
<i>Full Time Positions</i>					
Administration	5.00	5.00	4.00	4.00	3.00
Planning	5.00	5.00	2.00	2.00	2.00
Inspectional Services	-	-	-	-	-
Economic Development	-	-	-	-	-
<i>Total Full Time</i>	<u>10.00</u>	<u>10.00</u>	<u>6.00</u>	<u>6.00</u>	<u>5.00</u>
<i>Part Time Positions</i>					
Administration	-	-	-	-	-
Planning	1.50	1.50	1.00	1.00	1.00
Inspectional Services	-	-	-	-	-
Economic Development	-	-	-	-	0.60
<i>Total Part Time</i>	<u>1.50</u>	<u>1.50</u>	<u>1.00</u>	<u>1.00</u>	<u>1.60</u>
<i>Total Full Time Equivalents</i>	<u><u>11.50</u></u>	<u><u>11.50</u></u>	<u><u>7.00</u></u>	<u><u>7.00</u></u>	<u><u>6.60</u></u>

Planning and Economic Development - Administration

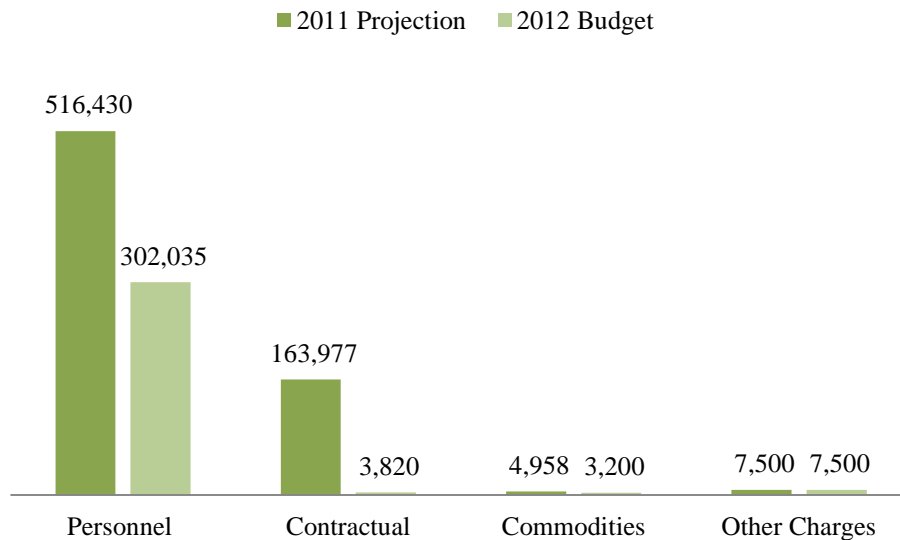
The Administration division of the Planning and Economic Development Department includes three positions; Director, Administrative Coordinator and Administrative Assistant. This office oversees activities of the divisions and provides project management support.

2011 Accomplishments

- Implemented Administrative Adjudication program.
- Compiled first annual departmental report that provided performance and activity indicators.

Expenditure Analysis

- Personnel expenditures decreased due to the transfer of one Administrative Coordinator to the Capital Projects Department and the elimination of an Administrative Coordinator position through the Voluntary Separation Program (VSP).
- Contractual expenditures decreased due to the movement of the consolidated contract from Administration to the Capital Projects Department.



Planning and Economic Development - Administration

	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
	Actual	Original	Revised	Projected	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	2,243,165	586,642	529,650	516,430	302,035
Contractual	280,787	195,378	201,078	163,977	3,820
Commodities	7,518	5,700	5,300	4,958	3,200
Other Charges	36,958	12,500	7,500	7,500	7,500
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	2,568,428	800,220	743,528	692,865	316,555
<i>Other Expenditures</i>					
Interfund Charges	39,169	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	39,169	-	-	-	-
<i>Total Expenditures</i>	2,607,598	800,220	743,528	692,865	316,555
<i>Funding Sources</i>					
Corporate Fund	2,607,598	800,220	743,528	692,865	316,555
<i>Total Funding Sources</i>	2,607,598	800,220	743,528	692,865	316,555
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
Director	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	3.00	3.00	2.00	2.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	5.00	5.00	4.00	4.00	3.00
<i>Part Time Positions</i>					
NA	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalents</i>	5.00	5.00	4.00	4.00	3.00

Planning

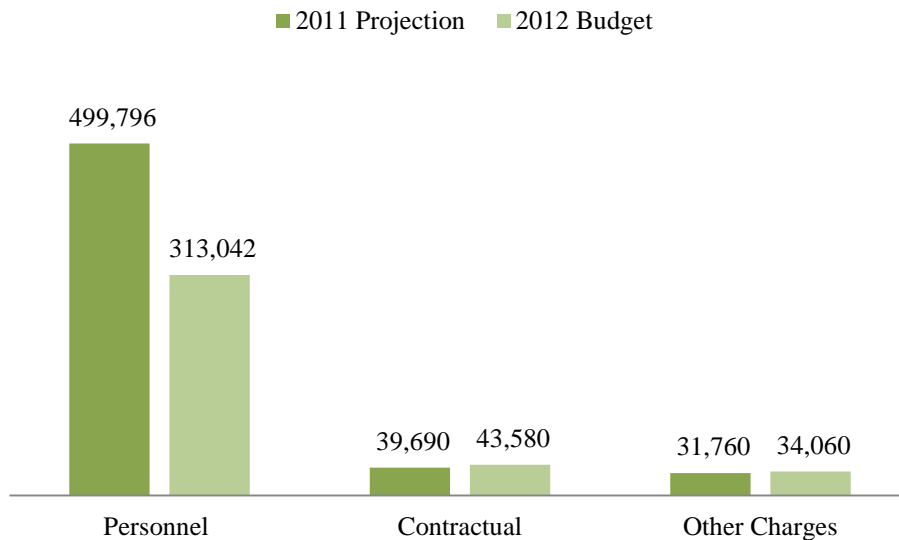
The Planning division assists with the review of proposed land uses and development projects to ensure compatibility with the Village's Comprehensive Plan. Planning staff also assists in implementing major planning initiatives such as corridor & special area studies. The Planning division processes petitions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

2011 Accomplishments

- Recommended adoption of several significant code updates including infill drainage, and TCSF requirements; recommended for appearance approval, ground sign design guidelines; and implemented administrative approval of electronic charging stations.
- Continued to manage public review and regulatory processes, including Pulte homes, Glenbrook Hospital, Glenview Commons, Midwest Palliative Healing Garden, Chicago Lighthouse for the Blind, proposed Mr. Clean car wash, Pappas Construction and the Park District Administration Building.
- Continued implementation of Waukegan Road corridor plan and Milwaukee Avenue corridor plan recommendations.

Expenditure Analysis

- Personnel expenditures decreased as a result of two positions being moved to the Capital Projects Department and one position being part of a reduction in force.
- Contractual expenditures include funding for memberships as well as for the printing of documents, maps, fiscal impact studies and environmental reviews.
- Other charges expenditures include funding for the various commissions and boards.



Planning

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	656,280	662,587	499,796	313,042
Contractual	-	40,945	40,945	39,690	43,580
Commodities	-	-	-	-	-
Other Charges	-	35,260	35,260	31,760	34,060
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	-	732,485	738,792	571,246	390,682
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	-	732,485	738,792	571,246	390,682
<i>Funding Sources</i>					
Corporate Fund	-	732,485	738,792	571,246	390,682
<i>Total Funding Sources</i>	-	732,485	738,792	571,246	390,682
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
Senior Planner	1.00	1.00	1.00	1.00	1.00
Civil Engineer	1.00	1.00	-	-	-
Director of Planning	1.00	1.00	1.00	1.00	1.00
Village Planner	1.00	1.00	-	-	-
Senior Civil Engineer	1.00	1.00	-	-	-
<i>Total Full Time</i>	5.00	5.00	2.00	2.00	2.00
<i>Part Time Positions</i>					
Intern	1.50	1.50	1.00	1.00	1.00
<i>Total Part Time</i>	1.50	1.50	1.00	1.00	1.00
<i>Total Full Time Equivalents</i>	6.50	6.50	3.00	3.00	3.00

Economic Development

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

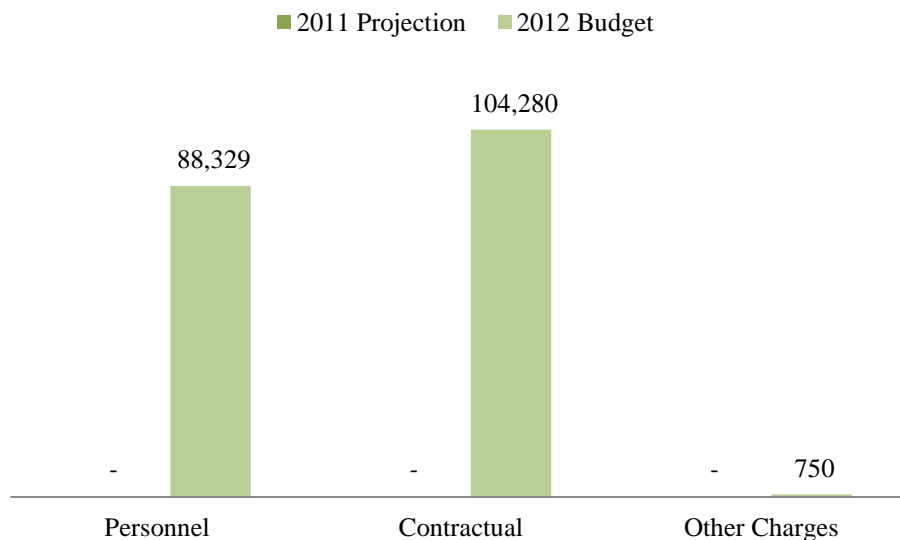
This division was previously embedded within the Village Manager's Office administrative budget. As a result of restructuring the 2012 Budget reflects economic development as a division within the Planning and Economic Development Department.

2011 Accomplishments

- Negotiated Chestnut & Waukegan redevelopment agreement to facilitate the construction of improved four-way intersection.
- Renovated commercial retail center, consistent with public safety and redevelopment planning goals identified in the Waukegan Road Corridor Plan.
- Enhanced Chamber of Commerce liaison relationship through ex officio participation on Chamber Board of Directors, and support of cooperative programming.

Expenditure Analysis

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



Economic Development

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	88,329
Contractual	-	-	-	-	104,280
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	750
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	-	-	-	-	193,359
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	-	-	-	-	193,359
<i>Funding Sources</i>					
Corporate Fund	-	-	-	-	193,359
<i>Total Funding Sources</i>	-	-	-	-	193,359
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
NA	-	-	-	-	-
<i>Total Full Time</i>	-	-	-	-	-
<i>Part Time Positions</i>					
Economic Development Manager	-	-	-	-	0.60
<i>Total Part Time</i>	-	-	-	-	0.60
<i>Total Full Time Equivalents</i>	-	-	-	-	0.60

Capital Projects and
Inspectional Services

Administration

Facilities

Capital Improvement
Program

Inspectional Services

Special Service
Areas

Capital Projects and Inspectional Services Department

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

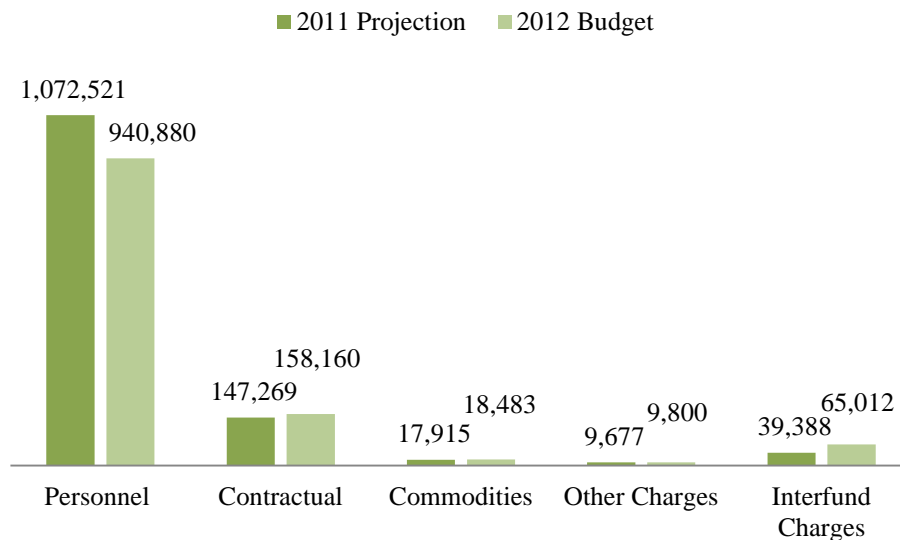
	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	1,722,210	2,894,914	2,869,982	2,886,051	2,816,823
Contractual	1,654,368	923,138	2,771,871	2,675,584	1,149,370
Commodities	699,279	836,340	923,582	755,126	804,491
Other Charges	137,491	1,174,784	1,174,184	1,155,322	1,142,903
Capital Outlay	1,176,514	1,698,000	1,496,812	1,301,812	55,000
Total Operating Expenditures	5,389,863	7,527,177	9,236,431	8,773,895	5,968,586
<i>Other Expenditures</i>					
Interfund Charges	112,138	111,675	647,975	431,404	1,227,750
Capital Projects	13,991,477	18,434,721	22,632,496	15,131,243	16,726,197
Depreciation	1,692,810	-	-	-	-
Transfer Out	2,000	3,682,185	3,682,185	3,682,185	208,595
Total Other Expenditures	15,798,425	22,228,581	26,962,655	19,244,832	18,162,542
Total Expenditures	21,188,289	29,755,757	36,199,087	28,018,727	24,131,128
Funding Sources					
Corporate Fund	2,716,511	3,231,319	3,206,087	3,141,034	3,456,638
Glen Redevelopment Fund	654,556	630,671	571,671	590,731	-
Glen Caretaker Fund	-	53,022	136,678	133,022	-
Special Tax Allocation Fund	-	-	5,000	-	570,370
Glenview Water Fund	2,140,820	3,002,910	3,835,241	3,496,739	4,320,715
Glenview Sanitary Fund	1,357,853	4,096,076	4,225,728	2,120,669	3,566,588
Wholesale Water Fund	62,945	235,000	238,380	238,380	242,085
Commuter Parking Fund	43,744	102,033	118,033	114,830	227,074
North Maine Water & Sewer Fund	257,919	620,327	725,831	645,823	1,297,906
Facility Repair and Replacement Fund	1,176,514	2,580,000	2,580,000	2,380,000	1,873,500
Special Service Area Bond Fund	130,639	97,669	97,669	97,669	274,569
Capital Projects Fund	9,201,272	7,686,361	12,515,102	9,866,162	4,094,583
2006A Project Fund	-	2,800,185	2,800,185	2,800,185	-
Glen Capital Projects	2,084,863	3,050,185	3,564,483	814,483	2,627,500
Motor Fuel Tax Fund	1,360,651	1,570,000	1,579,000	1,579,000	1,579,600
Total Funding Sources	21,188,289	29,755,757	36,199,087	28,018,727	24,131,128
<u>Personnel Budget by Division</u>					
Full Time Positions					
Administration	8.00	6.41	5.84	5.84	5.84
Facilities	3.00	3.00	3.00	3.00	3.00
Inspectional Services	9.00	9.00	8.00	8.00	9.00
Capital Improvements	-	1.59	1.16	1.16	1.16
Total Full Time	20.00	20.00	18.00	18.00	19.00
Part Time Positions					
Administration	-	-	-	-	-
Facilities	0.60	0.60	0.60	0.60	0.60
Inspectional Services	2.00	2.00	2.50	2.50	3.60
Capital Improvements	-	-	-	-	-
Total Part Time	2.60	2.60	3.10	3.10	4.20
Total Full Time Equivalents	22.60	22.60	21.10	21.10	23.20

Capital Projects and Inspectional Services - Administration

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

Expenditure Analysis

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



Capital Projects and Inspectional Services - Administration

	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
	Actual	Original	Revised	Projected	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	1,303,499	1,042,702	991,039	1,072,521	940,880
Contractual	192,341	197,790	146,570	147,269	158,160
Commodities	8,805	18,315	17,915	17,915	18,483
Other Charges	4,503	10,400	10,400	9,677	9,800
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	1,509,148	1,269,207	1,165,924	1,247,382	1,127,323
<i>Other Expenditures</i>					
Interfund Charges	102,311	51,466	51,466	39,388	65,012
Capital Projects	-	-	-	-	-
Transfer Out	2,000	-	-	-	-
Total Other Expenditures	104,311	51,466	51,466	39,388	65,012
Total Expenditures	1,613,460	1,320,673	1,217,389	1,286,770	1,192,335
<i>Funding Sources</i>					
Corporate Fund	958,904	690,002	645,718	696,039	759,585
Glen Redevelopment Fund	654,556	630,671	571,671	590,731	-
Special Tax Allocation Fund	-	-	-	-	432,750
Total Funding Sources	1,613,460	1,320,673	1,217,389	1,286,770	1,192,335
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Director	1.00	0.85	0.85	0.85	0.85
Assistant Director	1.00	0.85	-	-	-
Administrative Coordinator	1.00	0.85	0.85	0.85	0.85
Design Engineer	1.00	0.72	0.72	0.72	0.72
Capital Project Division Manager	1.00	0.85	0.85	0.85	0.85
Design Division Engineer	1.00	0.72	-	-	-
Senior Civil Engineer	-	-	1.00	1.00	1.00
Village Engineer	1.00	0.85	0.85	0.85	0.85
Project Manager	1.00	0.72	0.72	0.72	0.72
Total Full Time	8.00	6.41	5.84	5.84	5.84
<i>Part Time Positions</i>					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	8.00	6.41	5.84	5.84	5.84

Facilities Management

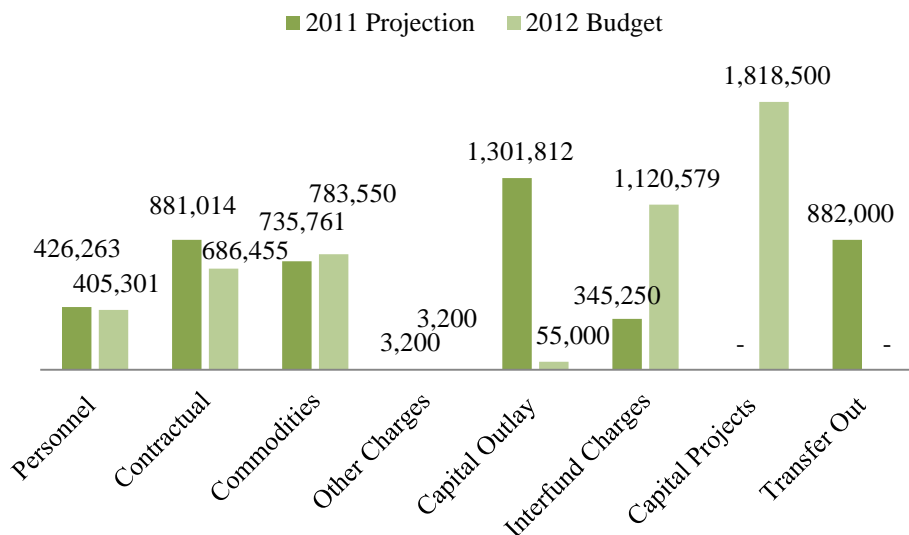
The Village currently owns and maintains 31 facilities including 300,000 square feet of buildings and 640,000 square of parking decks. Beyond annual operating maintenance, these 31 facilities require capital maintenance and improvements to ensure that they meet and exceed their useful life and provide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

2011 Accomplishments

- Initiated use of the MUNIS Work Order module for facilities items which will tie into the Village's financial software and provide better management reports and metrics.
- Completed the five-year update for the Village's Facilities CIP.
- Coordinated various roof repair and replacement projects as recommended by the Reserve Study including: the Village Hall Atrium, Laramie Water Pumping Station, Heatherfield Sanitary Lift Station, and the Public Works Phase II and III Buildings.
- Coordinated various joint purchasing initiatives as part of the Municipal Partnering Initiative (MPI) and will continue these efforts in 2012 to attempt to identify economies of scale by jointly bidding various projects with area municipalities and other entities.
- Implemented various other facilities maintenance contracts including village-wide masonry tuck-pointing, painting and other projects.

Expenditure Analysis

- The Facility Capital Improvements are projected in Capital Outlay for 2011 and are budgeted in Capital Projects in the 2012 budget.
- Interfund charges increase in the 2012 Budget as a result of two large water projects that are funded by internal service charges from the Glenview Water Fund to the Facility Repair and Replacement Fund.
- 2011 Projections reflect a one-time transfer. There are no budgeted transfers out in 2012.



Facilities Management

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	418,712	409,005	423,469	426,263	405,301
Contractual	636,995	716,018	911,240	881,014	686,455
Commodities	690,474	816,050	903,692	735,761	783,550
Other Charges	2,377	3,200	3,200	3,200	3,200
Capital Outlay	1,176,514	1,698,000	1,496,812	1,301,812	55,000
<i>Total Operating Expenditures</i>	2,925,072	3,642,273	3,738,412	3,348,050	1,933,506
<i>Other Expenditures</i>					
Interfund Charges	9,799	8,440	544,740	345,250	1,120,579
Capital Projects	-	-	-	-	1,818,500
Depreciation	43,744	-	-	-	-
Transfer Out	-	882,000	882,000	882,000	-
<i>Total Other Expenditures</i>	53,543	890,440	1,426,740	1,227,250	2,939,079
<i>Total Expenditures</i>	2,978,615	4,532,713	5,165,152	4,575,300	4,872,585
<i>Funding Sources</i>					
Corporate Fund	1,757,607	1,247,622	1,257,006	1,213,640	1,153,901
Glen Caretaker Fund	-	53,022	136,678	133,022	-
Special Tax Allocation Fund	-	-	5,000	-	137,620
Glenview Water Fund	368	379,270	867,530	616,832	1,338,824
Glenview Sanitary Fund	174	40,024	66,784	62,862	63,524
Wholesale Water Fund	130	15,000	18,380	18,380	17,085
Commuter Parking Fund	43,744	102,033	118,033	114,830	227,074
North Maine Water & Sewer Fund	77	115,743	115,743	35,735	61,058
Facility Repair and Replacement Fund	1,176,514	2,580,000	2,580,000	2,380,000	1,873,500
<i>Total Funding Sources</i>	2,978,615	4,532,713	5,165,152	4,575,300	4,872,585
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
Facilities Assistant	1.00	1.00	1.00	1.00	1.00
Facilities Manager	1.00	1.00	1.00	1.00	1.00
Lead Facilities Technician	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	3.00	3.00	3.00	3.00	3.00
<i>Part Time Positions</i>					
Administrative Secretary	0.60	0.60	0.60	0.60	0.60
<i>Total Part Time</i>	0.60	0.60	0.60	0.60	0.60
<i>Full Time Equivalents</i>	3.60	3.60	3.60	3.60	3.60

Inspectional Services

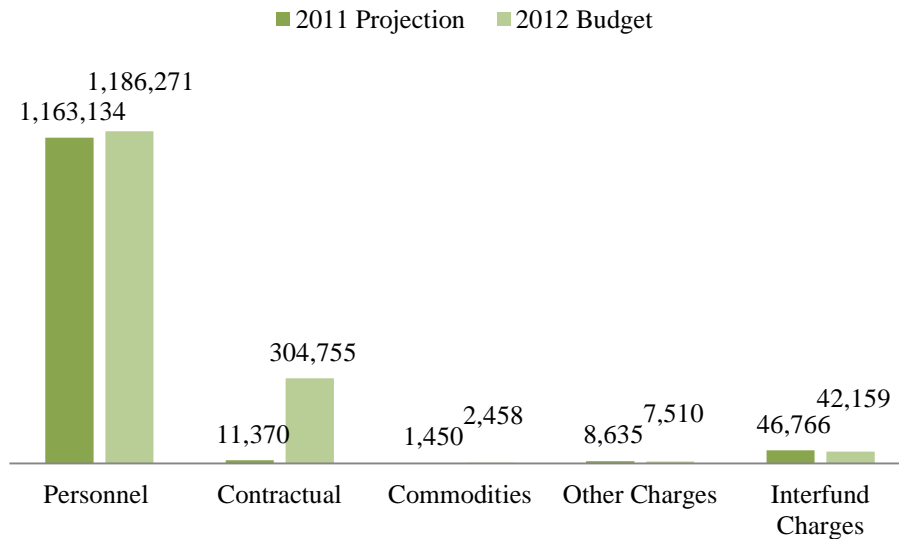
The Inspectional Services Division enforces Glenview’s building, health, fire, property maintenance and zoning codes. It reviews, approves, inspects, and issues permits for all construction throughout the Village. Inspectional Services staff also follows up on violations & complaints and performs all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

2011 Accomplishments

- Implemented a food health inspectional scoring system for local restaurants as required by State Code.
- Completed inspection efficiencies to improve the level of service for building and fire inspections.
- Updated Municipal Code to reflect the 2011 National Electric Code.
- Supported the implementation of Administrative Adjudication to effectively reduce compliance times for local issues of concern.
- Instituted a preliminary site analysis process to allow residents the opportunity to have direct interaction with staff prior to permit issuance.
- Researched various permit fast-tracking initiatives and moved forward with handout standardization in 2011 and plan to implement Same Day Reviews (SDRs) for various permits in 2012 continuing to ease the permit process and improve customer service.

Expenditure Analysis

- Personnel expenditures increased between the 2011 Projection and 2012 Budget as a result of one full-time Civil Engineer position and one part-time Inspector position being included for part of 2011 and all of 2012.
- Contractual expenditures increased as a result of portions of the consolidated contract being moved from Planning and Economic Development Department Administration to Inspectional Services.



Inspectional Services

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	1,221,186	1,233,454	1,163,134	1,186,271
Contractual	-	9,330	7,330	11,370	304,755
Commodities	-	1,975	1,975	1,450	2,458
Other Charges	-	9,435	8,835	8,635	7,510
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	-	1,241,926	1,251,594	1,184,589	1,500,994
<i>Other Expenditures</i>					
Interfund Charges	-	51,769	51,769	46,766	42,159
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	51,769	51,769	46,766	42,159
Total Expenditures	-	1,293,695	1,303,363	1,231,355	1,543,153
<i>Funding Sources</i>					
Corporate Fund	-	1,293,695	1,303,363	1,231,355	1,543,153
Total Funding Sources	-	1,293,695	1,303,363	1,231,355	1,543,153
<u>Personnel Budget by Position</u>					
<i>Full Time Positions</i>					
Inspector	4.00	4.00	2.00	2.00	2.00
Administrative Coordinator	-	-	-	-	1.00
Sanitarian	2.00	2.00	2.00	2.00	2.00
Plan Review Manager	1.00	1.00	1.00	1.00	1.00
Civil Engineer	-	-	1.00	1.00	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
Total Full Time	9.00	9.00	8.00	8.00	9.00
<i>Part Time Positions</i>					
Inspector	2.00	2.00	2.50	2.50	3.60
Total Part Time	2.00	2.00	2.50	2.50	3.60
Total Full Time Equivalents	11.00	11.00	10.50	10.50	12.60

Capital Improvement Program

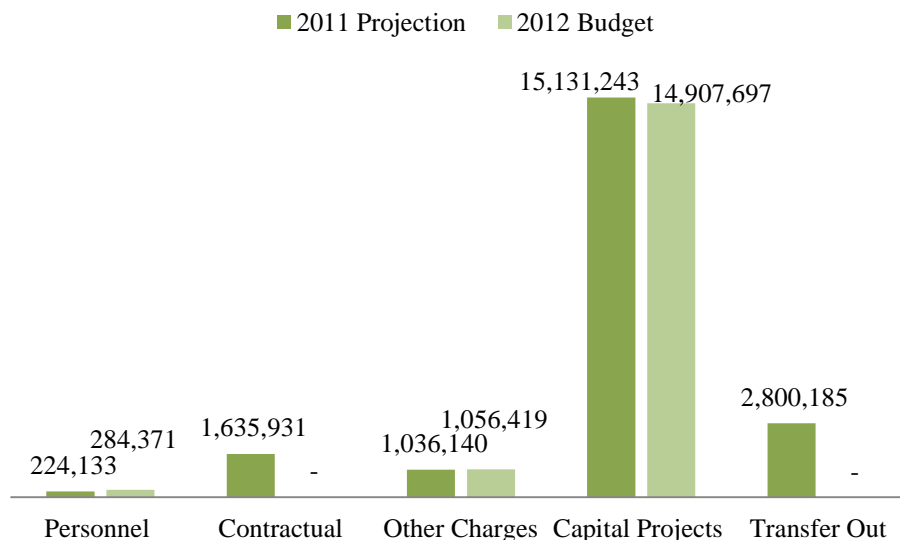
The Village's Capital Improvement Program (CIP) includes the planning and funding for the capital maintenance of the Village's core infrastructure including roadways, potable water mains, sanitary and storm sewers along with other components. Annually the Village Board reviews and approves a five-year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

2011 Accomplishments

- Managed the implementation of a \$12M 2011 Capital Improvement Program (CIP).
- Continued implementation of the approved Flood Risk Reduction Program (storm water master plan) to bring short-term and long-term storm water improvements to the Village.
- Continued implementation of the Bike & Sidewalk Master Plan including a contract award for the Centennial Trail extension and Willow Road sidewalk interconnect.
- Coordinated with the Metropolitan Water Reclamation District of Greater Chicago (MWRD) on regional projects to benefit Glenview.
- Closed-out the Glenview/Greenwood intersection project.
- Commenced Phase II engineering design for the Chestnut/Waukegan intersection project tentatively scheduled for 2013 construction.
- Completed the Village's typical four to five year update of the Village's roadway condition by IMS and will update the Board and public in early 2012.
- Continued to provide resident outreach to ensure residents had ample means for monitoring a project's completion and have direct input with departmental staff.

Expenditure Analysis

- Personnel increased slightly over the 2011 Projections as a result of updating the salary allocations.
- Professional services were originally budgeted in the Capital Projects cost category for 2011 and were then transferred to contractual. The 2012 Budget provides for professional service expenditures under the Capital Projects cost category.
- As a result of GASB 54, there are no Transfers Out for 2012.



Capital Improvements Program

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	222,021	222,021	224,133	284,371
Contractual	825,032	-	1,706,731	1,635,931	-
Commodities	-	-	-	-	-
Other Charges	-	1,054,080	1,054,080	1,036,140	1,056,419
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	825,032	1,276,101	2,982,832	2,896,204	1,340,790
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	13,991,477	18,434,721	22,632,496	15,131,243	14,907,697
Special Service Areas	-	-	-	-	-
Depreciation	1,649,067	-	-	-	-
Transfer Out	-	2,800,185	2,800,185	2,800,185	-
Total Other Expenditures	15,640,543	21,234,906	25,432,681	17,931,428	14,907,697
Total Expenditures	16,465,575	22,511,007	28,415,513	20,827,632	16,248,487
<i>Funding Sources</i>					
Glenview Water Fund	2,140,452	2,623,640	2,967,711	2,879,907	2,981,892
Glenview Sanitary Fund	1,357,679	4,056,052	4,158,944	2,057,807	3,503,064
Wholesale Water Fund	62,816	220,000	220,000	220,000	225,000
North Maine Water & Sewer Fund	257,842	504,584	610,088	610,088	1,236,849
Capital Projects Fund	9,201,272	7,686,361	12,515,102	9,866,162	4,094,583
2006A Project Fund	-	2,800,185	2,800,185	2,800,185	-
Glen Capital Projects	2,084,863	3,050,185	3,564,483	814,483	2,627,500
Motor Fuel Tax Fund	1,360,651	1,570,000	1,579,000	1,579,000	1,579,600
Total Funding Sources	16,465,575	22,511,007	28,415,513	20,827,632	16,248,487
<u>Personnel Budget by Position</u>					
<i>Full Time Positions</i>					
Director	-	0.15	0.15	0.15	0.15
Assistant Director	-	0.15	-	-	-
Administrative Coordinator	-	0.15	0.15	0.15	0.15
Design Engineer	-	0.28	0.28	0.28	0.28
Capital Project Division Manager	-	0.15	0.15	0.15	0.15
Design Division Engineer	-	0.28	-	-	-
Village Engineer	-	0.15	0.15	0.15	0.15
Project Manager	-	0.28	0.28	0.28	0.28
Total Full Time	-	1.59	1.16	1.16	1.16
<i>Part Time Positions</i>					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	-	1.59	1.16	1.16	1.16

Special Service Areas

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

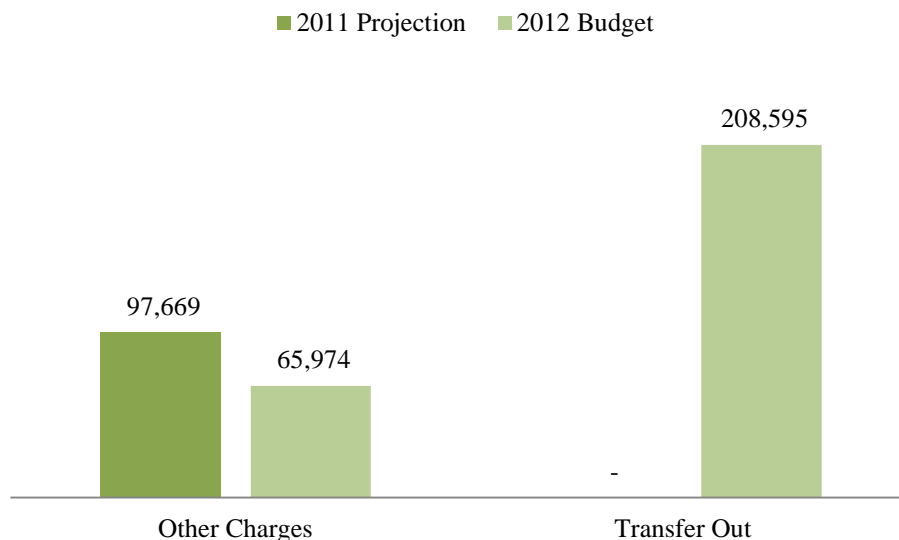
The project is engineered, competitively bid, and constructed under the supervision of the Village. The process is initiated by a petition, followed by development of conceptual plans and cost estimates which are provided to the affected properties. A formal ballot is conducted in which a 2/3 majority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

2011 Accomplishments

- Filed thirteen special service areas with Cook County to be included on property tax bills.

Expenditure Analysis

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



Special Service Areas

<i>Budgeted Expenditures</i>	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	130,610	97,669	97,669	97,669	65,974
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	130,610	97,669	97,669	97,669	65,974
 <i>Other Expenditures</i>					
Interfund Charges	28	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	-	-	-	-	208,595
<i>Total Other Expenditures</i>	28	-	-	-	208,595
 <i>Total Expenditures</i>	130,639	97,669	97,669	97,669	274,569
 <i>Funding Sources</i>					
Special Service Area Bond Fund	130,639	97,669	97,669	97,669	274,569
<i>Total Funding Sources</i>	130,639	97,669	97,669	97,669	274,569

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VILLAGE OF GLENVIEW



DEPARTMENT SUMMARIES

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Department Summary

All Funds and Departments

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	40,782,213	41,891,285	41,730,133	42,010,431	41,561,285
Contractual	43,720,266	45,154,210	48,000,844	45,981,475	45,000,924
Commodities	4,616,369	4,252,284	4,298,645	4,252,041	4,449,878
Other Charges	21,055,833	24,102,738	23,868,617	32,633,905	23,754,226
Capital Outlay	2,952,372	3,887,303	3,683,485	3,177,460	2,239,591
<i>Total Operating Expenditures</i>	113,127,052	119,287,821	121,581,723	128,055,312	117,005,904
<i>Other Expenditures</i>					
Interfund Charges	4,611,805	4,415,440	5,022,956	4,784,570	5,479,396
Capital Projects	13,991,477	18,434,721	22,632,496	15,131,243	16,726,197
Depreciation	1,692,810	-	-	-	-
Transfer Out	17,799,049	18,759,297	19,172,997	18,055,814	8,460,571
<i>Total Other Expenditures</i>	38,095,141	41,609,458	46,828,448	37,971,627	30,666,164
<i>Total Expenditures</i>	151,222,193	160,897,279	168,410,171	166,026,939	147,672,068
<i>Funding Sources</i>					
Corporate Fund	52,244,866	52,541,180	54,022,840	52,772,922	54,061,070
Refuse and Recycling Fund	1,654,529	720,000	720,000	702,130	-
Joint Dispatch Fund	2,379,022	2,524,082	2,564,531	2,468,005	-
Police Special Fund	31,081	13,506	13,506	1,000	30,000
Foreign Fire Fund	55,456	60,000	60,000	106,852	113,360
Glen Redevelopment Fund	654,556	716,329	716,329	691,021	-
Glen Caretaker Fund	1,364,893	1,006,764	1,056,764	1,065,260	-
Glen Land Sales Fund	21,692	1,376,272	1,376,272	1,376,272	-
2009E Debt Service	734,588	661,938	661,938	661,938	-
Special Tax Allocation Fund	29,891,612	31,405,890	31,405,890	40,386,946	32,397,139
Glenview Water Fund	9,607,466	10,408,290	10,788,637	10,019,126	11,478,704
Glenview Sanitary Fund	1,980,305	4,752,050	4,854,942	2,725,292	4,125,287
Wholesale Water Fund	1,650,866	2,074,274	2,074,274	2,206,387	2,227,985
Commuter Parking Fund	383,196	386,451	386,451	336,142	477,811
North Maine Water & Sewer Fund	7,050,143	7,564,476	7,669,980	6,753,736	8,454,977
Municipal Equipment Replacement Fund	2,169,074	1,668,368	1,668,368	1,686,797	1,714,065
Capital Equipment Replacement Fund	1,621,808	1,857,272	1,857,272	1,857,272	2,166,439
Insurance and Risk Fund	8,883,216	8,334,353	8,334,353	8,131,229	8,011,149
Facility Repair and Replacement Fund	1,176,514	2,580,000	2,580,000	2,380,000	1,873,500
Police Pension Fund	2,177,731	2,307,986	2,307,986	2,412,638	2,482,108
Firefighters' Pension Fund	3,907,811	3,950,457	3,950,457	4,246,050	4,415,901
Escrow Deposit Fund	53,072	50,000	50,000	50,000	50,000
Special Service Area Bond Fund	130,639	97,669	97,669	97,669	274,569
Capital Projects Fund	9,201,272	7,686,361	12,515,102	9,866,162	4,094,583
2006A Project Fund	-	2,800,185	2,800,185	2,800,185	-
Glen Capital Projects	2,084,863	3,050,185	3,564,483	814,483	2,627,500
Village Permanent Fund	6,805,722	6,774,141	6,774,141	5,873,625	3,047,395
Motor Fuel Tax Fund	1,360,651	1,570,000	1,579,000	1,579,000	1,579,600
Debt Service Fund	1,945,550	1,958,800	1,958,800	1,958,800	1,968,926
<i>Total Funds Sources</i>	151,222,193	160,897,279	168,410,171	166,026,940	147,672,068

Department Summary Cont...

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Expenditures By Department</i>					
Board of Trustees	305,008	657,699	632,699	321,549	330,969
General Government	47,512,436	49,024,801	50,153,330	57,960,436	42,583,898
Village Manager's Office	14,129,427	13,861,906	14,390,902	13,797,373	13,520,442
Administrative Services	5,272,336	7,186,480	7,019,572	6,950,319	6,633,835
Public Works	28,583,996	26,709,111	26,685,199	25,544,877	26,405,263
Police	14,137,859	14,459,325	14,143,425	14,114,182	14,617,947
Fire	17,485,244	17,709,493	17,703,637	18,055,366	18,547,991
Planning and Economic Development	2,607,598	1,532,705	1,482,320	1,264,112	900,596
Capital Projects	21,188,289	29,755,757	36,199,087	28,018,727	24,131,128
<i>Total Expenditures</i>	151,222,193	160,897,280	168,410,171	166,026,940	147,672,068
<i>Full Time Positions by Department</i>					
Board of Trustees	-	-	-	-	-
General Government	-	-	-	-	-
Village Manager's Office	25.00	24.00	21.00	21.00	21.00
Administrative Services	15.00	15.00	12.00	12.00	12.00
Public Works	56.00	54.00	51.00	51.00	51.00
Police	83.00	81.00	79.00	79.00	79.00
Fire	86.00	83.00	82.00	82.00	82.00
Planning and Economic Development	10.00	10.00	6.00	6.00	5.00
Capital Projects	20.00	20.00	18.00	18.00	19.00
<i>Total Full Time Positions</i>	295.00	287.00	269.00	269.00	269.00
<i>Part Time Positions by Department</i>					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
General Government	-	-	-	-	-
Village Manager's Office	4.35	4.65	5.73	4.63	4.63
Administrative Services	1.00	1.00	1.00	1.00	1.00
Public Works	3.75	1.50	1.50	1.50	1.50
Police	7.00	7.00	8.30	8.30	8.30
Fire	-	-	-	-	-
Planning and Economic Development	1.50	1.50	1.00	1.00	1.60
Capital Projects	2.60	2.60	3.10	3.10	4.20
<i>Total Part Time Positions</i>	21.20	19.25	21.63	20.53	22.23
<i>Total Full Time Equivalents</i>	316.20	306.25	290.63	289.53	291.23

Board of Trustees

Board of Trustees

Special Appropriations

Village Board of Trustees Department Summary

Board of Trustees and Special Appropriations

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	10,444	63,979	38,979	37,200	39,050
Contractual	289,802	292,320	292,320	283,049	290,619
Commodities	2,112	900	900	400	400
Other Charges	2,650	500	500	900	900
Capital Outlay	-	300,000	300,000	-	-
Total Operating Expenditures	305,008	657,699	632,699	321,549	330,969
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	305,008	657,699	632,699	321,549	330,969
<i>Funding Sources</i>					
Corporate Fund	305,008	657,699	632,699	321,549	330,969
Total Funding Sources	305,008	657,699	632,699	321,549	330,969
<u>Personnel Budget by Division</u>					
<i>Full Time Positions</i>					
Board of Trustees	-	-	-	-	-
Special Appropriations	-	-	-	-	-
Total Full Time	-	-	-	-	-
<i>Part Time Positions</i>					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
Special Appropriations	-	-	-	-	-
Total Part Time	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalents	1.00	1.00	1.00	1.00	1.00
<i>Division</i>					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
Special Appropriations	-	-	-	-	-
Total FTE's	1.00	1.00	1.00	1.00	1.00

Board of Trustees

The Village of Glenview operates a form of municipal government that includes a Village President and six Trustees all of which are elected at large. The President functions as the Chief Elected Officer of the Village; presides over all meetings of the Board of Trustees; supervises the conduct of the officers of the Village (except Trustees); and appoints members of the various Boards and Commissions with the consent of the Board of Trustees. Regular meetings of the Board of Trustees are normally held on the 1st and 3rd Tuesday of the month.

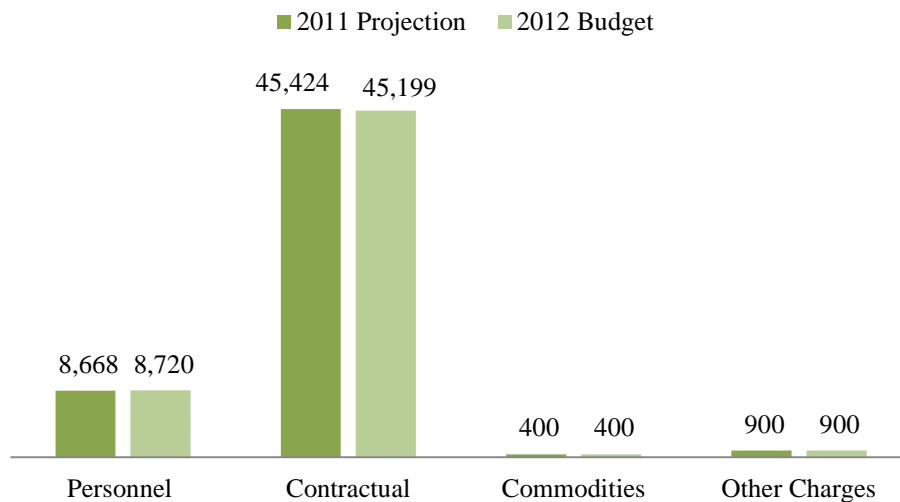
The Board of Trustees is responsible for ensuring the Village, as an organization, has effective and responsive leadership to meet community and organizational needs. The elected representatives establish policies to provide for efficient operations of the municipal government. Accomplishments, initiatives,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

2011 Accomplishments

- Developed and approved Village wide goals.
- Monitored Willow Road redesign project.

Expenditure Analysis

- There are no significant changes between the 2011 Projections and 2012 Budget.
- The Contractual expenditures include a membership to the Northwest Municipal Conference, and funding for the Recording Secretary.



Board of Trustees

Budgeted Expenditures	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	9,689	9,980	9,980	8,668	8,720
Contractual	46,240	51,295	51,295	45,424	45,199
Commodities	1,136	900	900	400	400
Other Charges	2,650	500	500	900	900
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	59,714	62,675	62,675	55,392	55,219
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	59,714	62,675	62,675	55,392	55,219
<i>Funding Sources</i>					
Corporate Fund	59,714	62,675	62,675	55,392	55,219
Total Funding Sources	59,714	62,675	62,675	55,392	55,219
<u>Personnel Budget by Position</u>					
<i>Full Time Positions</i>					
NA	-	-	-	-	-
Total Full Time	-	-	-	-	-
<i>Part Time Positions</i>					
Board President	0.40	0.40	0.40	0.40	0.40
Trustees	0.60	0.60	0.60	0.60	0.60
Total Part Time	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalents	1.00	1.00	1.00	1.00	1.00

Special Appropriations

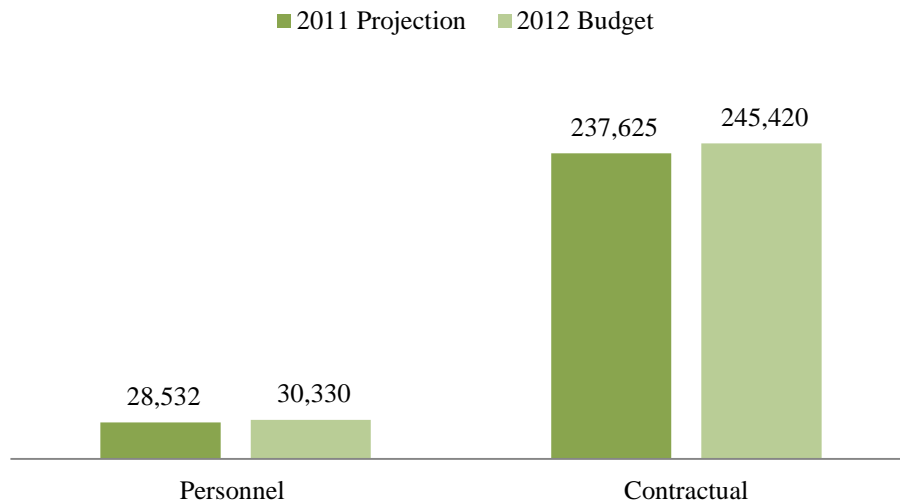
On an annual basis, the Village Board considers funding for special projects or services provided by outside agencies that are valued by the Glenview community. These programs are usually temporary, with funds to be spent within a designated period of time. Special Appropriations also includes funding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

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

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

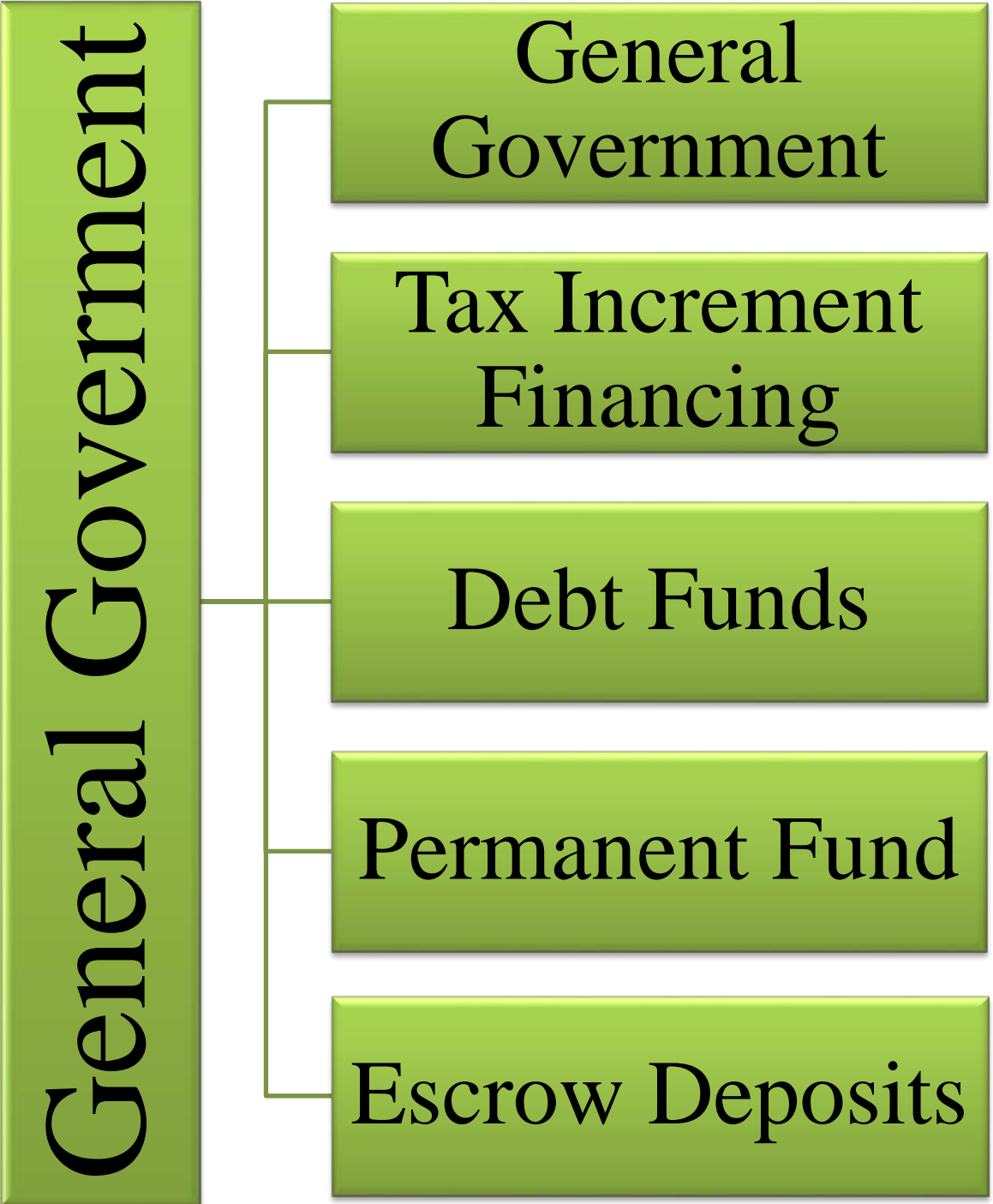
Expenditure Analysis

- The Youth Services appropriation in 2011 was \$100K, the 2012 appropriation is \$110K.
- The Senior Services appropriation includes support for a Senior Services Coordinator, Angel Fund and housing grants. The 2011 appropriation was \$137,525; the 2012 appropriation is \$132,920.
- Personnel expenditures include funding for Police, Fire and Public Works overtime to provide assistance at special events, including the 4th of July parade and Annual Street Sale.



Special Appropriations

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	755	53,999	28,999	28,532	30,330
Contractual	243,562	241,025	241,025	237,625	245,420
Commodities	976	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	300,000	300,000	-	-
<i>Total Operating Expenditures</i>	245,294	595,024	570,024	266,157	275,750
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	245,294	595,024	570,024	266,157	275,750
<i>Funding Sources</i>					
Corporate Fund	245,294	595,024	570,024	266,157	275,750
<i>Total Funding Sources</i>	245,294	595,024	570,024	266,157	275,750



General Government Department Summary

General Government, Tax Increment Financing, Land Sales, 2009E Debt, Permanent Fund, CPBS 2004 Debt, and Escrow Deposit

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	369,324	745,364	798,855	315,145
Contractual	16,402,824	17,120,749	17,120,749	17,095,489	17,938,009
Commodities	38,478	41,950	37,086	41,950	93,150
Other Charges	15,877,956	17,723,467	17,535,820	26,429,318	16,882,072
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	32,319,259	35,255,490	35,439,018	44,365,613	35,228,376
<i>Other Expenditures</i>					
Interfund Charges	254,120	5,684	5,684	3,379	5,117
Capital Projects	-	-	-	-	-
Transfer Out	14,939,057	13,763,627	14,708,627	13,591,444	7,350,405
<i>Total Other Expenditures</i>	15,193,177	13,769,311	14,714,311	13,594,823	7,355,522
<i>Total Expenditures</i>	47,512,436	49,024,801	50,153,330	57,960,436	42,583,898
<i>Funding Sources</i>					
Corporate Fund	8,060,201	6,797,760	7,931,289	7,652,854	6,648,980
Glen Land Sales Fund	21,692	1,376,272	1,376,272	1,376,272	-
2009E Debt Service Fund	734,588	661,938	661,938	661,938	-
Special Tax Allocation Fund	29,891,612	31,405,890	31,400,890	40,386,946	30,868,597
Escrow Deposit Fund	53,072	50,000	50,000	50,000	50,000
Village Permanent Fund	6,805,722	6,774,141	6,774,141	5,873,625	3,047,395
Debt Service Fund	1,945,550	1,958,800	1,958,800	1,958,800	1,968,926
<i>Total Funding Sources</i>	47,512,436	49,024,801	50,153,330	57,960,436	42,583,898

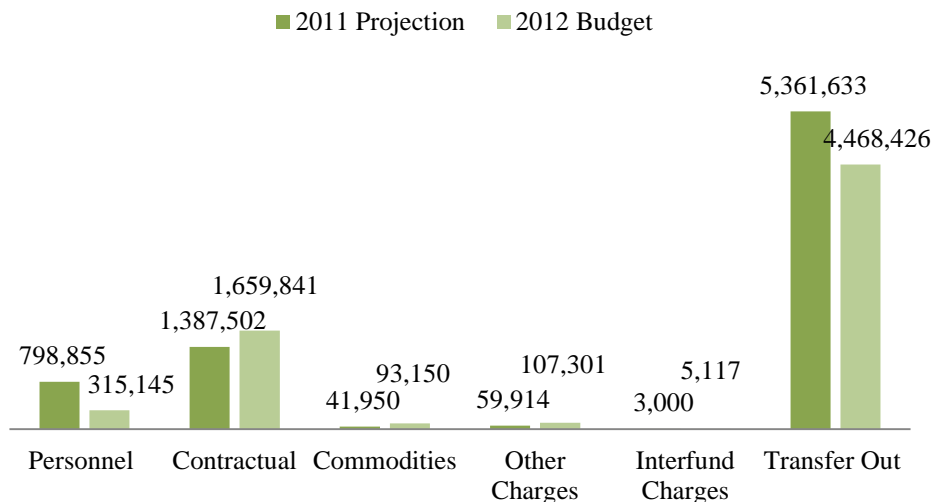
General Government

The General Government Department 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 transfers to the Joint Dispatch Fund (only 2010 and 2011), Capital Projects Fund and Debt Funds. The department also accounts for commodities used by all Village Hall staff, such as office supplies and postage.

The 2012 General Government department summary includes functions that do not formally fall under a traditional operating department. These General Government functions include activities in the Corporate Fund, Tax Increment Financing, Land Sales, 2009E Debt Service, Permanent Fund, Corporate Purpose Bond Debt and Escrow Deposits.

Expenditure Analysis (Corporate Fund Only)

- Personnel expenditures include payments for the Voluntary Separation Program in the 2011 Projections. The 2012 Budget includes funding for the vacation and sick buyback programs.
- Contractual expenditures include funding for economic development agreements and other professional services.
- Transfers Out reduced between the 2011 Projection and 2012 Budget as a result of the Joint Dispatch Fund being rolled into the Corporate Fund per GASB 54. Since Joint Dispatch is a part of the Corporate Fund, there is no need for the transfer to the Joint Dispatch Fund.



General Government - Corporate Fund

<i>Budgeted Expenditures</i>	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	-	369,324	745,364	798,855	315,145
Contractual	1,489,651	1,387,502	1,387,502	1,387,502	1,659,841
Commodities	38,478	41,950	37,086	41,950	93,150
Other Charges	-	365,000	177,353	59,914	107,301
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,528,130	2,163,776	2,347,304	2,288,221	2,175,437
<i>Other Expenditures</i>					
Interfund Charges	232,402	5,684	5,684	3,000	5,117
Capital Projects	-	-	-	-	-
Transfer Out	6,299,670	4,628,300	5,578,300	5,361,633	4,468,426
<i>Total Other Expenditures</i>	6,532,071	4,633,984	5,583,984	5,364,633	4,473,543
<i>Total Expenditures</i>	8,060,201	6,797,760	7,931,289	7,652,854	6,648,980
<i>Funding Sources</i>					
Corporate Fund	8,060,201	6,797,760	7,931,289	7,652,854	6,648,980
<i>Total Funding Sources</i>	8,060,201	6,797,760	7,931,289	7,652,854	6,648,980

General Government - Tax Increment Financing

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	14,913,173	15,733,247	15,733,247	15,707,987	16,278,168
Commodities	-	-	-	-	-
Other Charges	11,713,790	13,757,338	13,757,338	22,768,275	14,317,050
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	<u>26,626,963</u>	<u>29,490,585</u>	<u>29,490,585</u>	<u>38,476,262</u>	<u>30,595,218</u>
<i>Other Expenditures</i>					
Interfund Charges	27	-	-	379	-
Special Service Areas	-	-	-	-	-
Transfer Out	3,264,622	1,915,305	1,910,305	1,910,305	273,379
<i>Total Other Expenditures</i>	<u>3,264,649</u>	<u>1,915,305</u>	<u>1,910,305</u>	<u>1,910,684</u>	<u>273,379</u>
<i>Total Expenditures</i>	<u><u>29,891,612</u></u>	<u><u>31,405,890</u></u>	<u><u>31,400,890</u></u>	<u><u>40,386,946</u></u>	<u><u>30,868,597</u></u>
<i>Funding Sources</i>					
Special Tax Allocation Fund	29,891,612	31,405,890	31,400,890	40,386,946	30,868,597
<i>Total Funding Sources</i>	<u><u>29,891,612</u></u>	<u><u>31,405,890</u></u>	<u><u>31,400,890</u></u>	<u><u>40,386,946</u></u>	<u><u>30,868,597</u></u>

General Government - Land Sales

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other Expenditures</i>					
Interfund Charges	21,692	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	-	1,376,272	1,376,272	1,376,272	-
<i>Total Other Expenditures</i>	<u>21,692</u>	<u>1,376,272</u>	<u>1,376,272</u>	<u>1,376,272</u>	<u>-</u>
<i>Total Expenditures</i>	<u><u>21,692</u></u>	<u><u>1,376,272</u></u>	<u><u>1,376,272</u></u>	<u><u>1,376,272</u></u>	<u><u>-</u></u>
<i>Funding Sources</i>					
Glen Land Sales Fund	21,692	1,376,272	1,376,272	1,376,272	-
<i>Total Funding Sources</i>	<u><u>21,692</u></u>	<u><u>1,376,272</u></u>	<u><u>1,376,272</u></u>	<u><u>1,376,272</u></u>	<u><u>-</u></u>

General Government - 2009E Debt Service

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	734,588	661,938	661,938	661,938	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	734,588	661,938	661,938	661,938	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	734,588	661,938	661,938	661,938	-
Funding Sources					
2009E Debt Service	734,588	661,938	661,938	661,938	-
Total Funding Sources	734,588	661,938	661,938	661,938	-

General Government - Permanent Fund

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	1,484,028	980,391	980,391	980,391	488,795
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	1,484,028	980,391	980,391	980,391	488,795
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas					
Transfer Out	5,321,694	5,793,750	5,793,750	4,893,234	2,558,600
Total Other Expenditures	5,321,694	5,793,750	5,793,750	4,893,234	2,558,600
Total Expenditures	6,805,722	6,774,141	6,774,141	5,873,625	3,047,395
Funding Sources					
Village Permanent Fund	6,805,722	6,774,141	6,774,141	5,873,625	3,047,395
Total Funding Sources	6,805,722	6,774,141	6,774,141	5,873,625	3,047,395

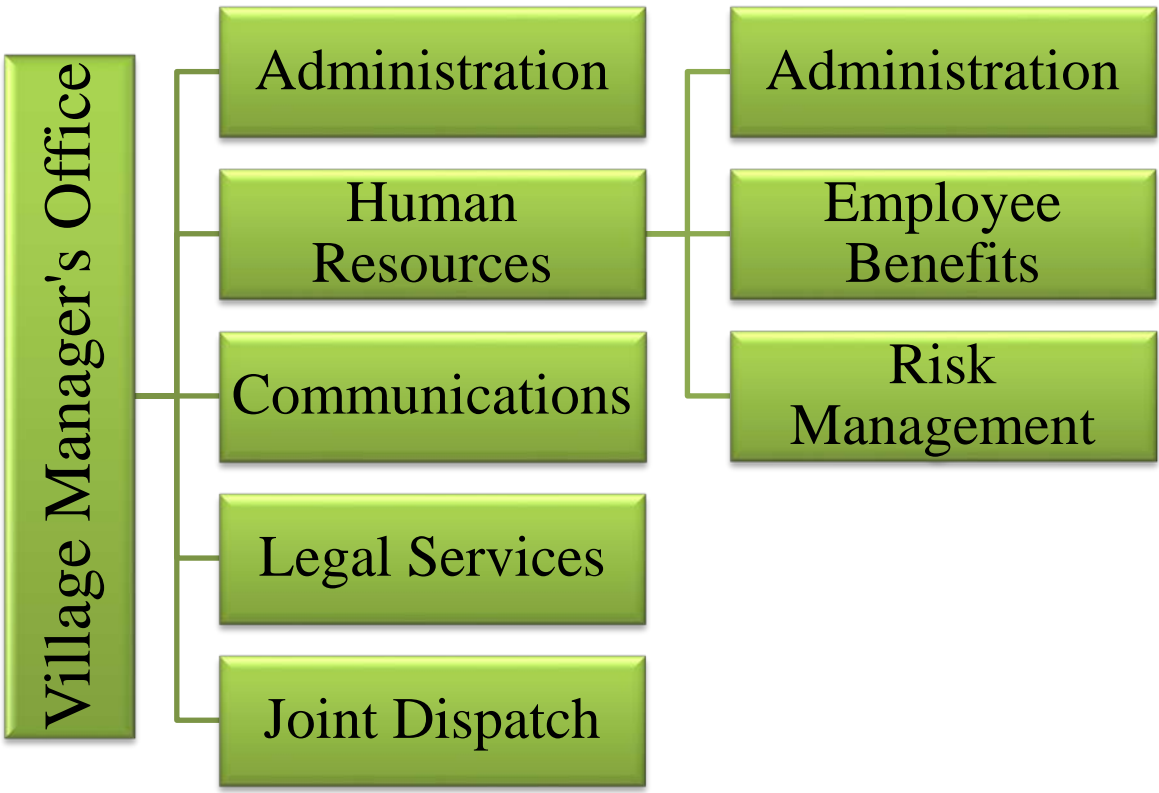
General Government - CPBS '04 Debt

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	1,945,550	1,958,800	1,958,800	1,958,800	1,968,926
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	1,945,550	1,958,800	1,958,800	1,958,800	1,968,926
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	1,945,550	1,958,800	1,958,800	1,958,800	1,968,926
Funding Sources					
Debt Service Fund	1,945,550	1,958,800	1,958,800	1,958,800	1,968,926
Total Funding Sources	1,945,550	1,958,800	1,958,800	1,958,800	1,968,926

General Government - Escrow Deposits

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	53,072	50,000	50,000	50,000	50,000
Total Other Expenditures	53,072	50,000	50,000	50,000	50,000
Total Expenditures	53,072	50,000	50,000	50,000	50,000
Funding Sources					
Escrow Deposit Fund	53,072	50,000	50,000	50,000	50,000
Total Funding Sources	53,072	50,000	50,000	50,000	50,000

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Village Manager's Department Summary

Administration, Communications, Human Resources, Legal Services, and Joint Dispatch

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	3,625,999	3,791,340	3,866,918	3,835,996	3,861,825
Contractual	9,585,192	8,813,904	9,262,252	8,694,636	8,415,409
Commodities	16,211	7,159	25,384	26,338	24,909
Other Charges	168,242	98,155	85,001	89,055	83,510
Capital Outlay	2,775	-	-	-	-
Total Operating Expenditures	13,398,419	12,710,558	13,239,554	12,646,025	12,385,652
<i>Other Expenditures</i>					
Interfund Charges	731,008	1,151,348	1,151,348	1,151,348	1,134,790
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	731,008	1,151,348	1,151,348	1,151,348	1,134,790
Total Expenditures	14,129,427	13,861,906	14,390,902	13,797,373	13,520,442
<i>Funding Sources</i>					
Corporate Fund	2,867,190	3,056,852	3,425,398	3,236,079	5,337,962
Joint Dispatch Fund	2,379,022	2,395,371	2,435,821	2,339,295	-
Glen Redevelopment Fund	-	10,000	55,000	24,632	-
Special Tax Allocation Fund	-	-	-	-	45,000
Glenview Water Fund	-	25,200	25,200	24,000	31,800
Glenview Sanitary Fund	-	15,300	15,300	15,300	16,950
Wholesale Water Fund	-	19,331	19,331	21,338	19,332
North Maine Water & Sewer Fund	-	5,500	80,500	5,500	58,250
Insurance and Risk Fund	8,883,216	8,334,353	8,334,353	8,131,229	8,011,149
Total Funding Sources	14,129,427	13,861,906	14,390,902	13,797,373	13,520,442
<u>Personnel Budget by Division</u>					
<i>Full Time Positions</i>					
Administration	4.00	4.00	4.00	4.00	4.00
Communications	1.00	-	-	-	-
Human Resources Administration	2.00	2.10	1.40	1.40	1.40
Risk Management	1.00	0.90	0.60	0.60	0.60
Joint Dispatch	17.00	17.00	15.00	15.00	15.00
Total Full Time	25.00	24.00	21.00	21.00	21.00
<i>Part Time Positions</i>					
Administration	0.60	0.75	0.60	-	-
Communications	0.75	0.90	1.53	1.53	1.53
Human Resources Administration	-	-	0.42	0.42	0.42
Risk Management	-	-	0.18	0.18	0.18
Joint Dispatch	3.00	3.00	3.00	2.50	2.50
Total Part Time	4.35	4.65	5.73	4.63	4.63
Total Full Time Equivalents	29.35	28.65	26.73	25.63	25.63

Village Manager's Office

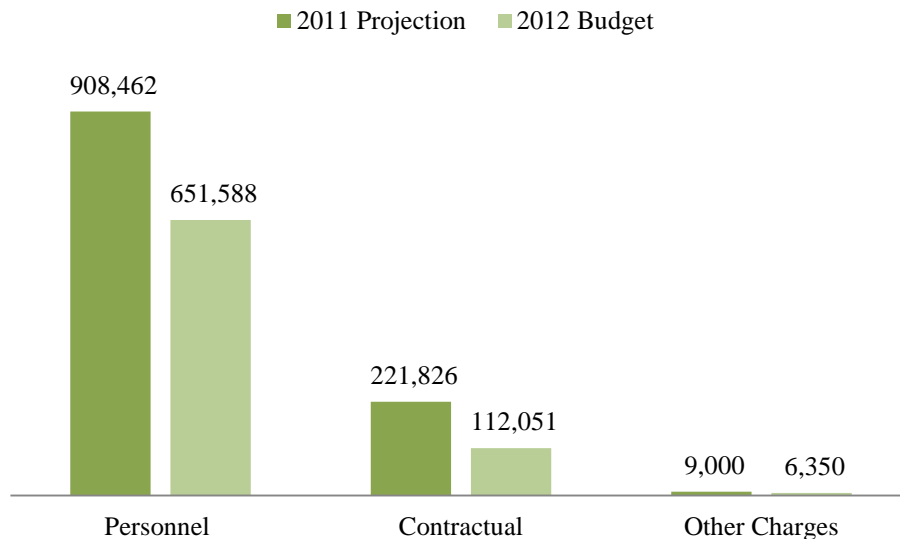
The Village Manager is the Chief Administrative Officer of the Village of Glenview and is responsible for implementing policies established by the Village Board. All departments are under the administrative authority of the Village Manager. The Village Manager's Office oversees the day to day operations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

2011 Accomplishments

- Initiated several municipal partnering programs.
- Updated the refuse and recycling contract to include some multi-family units.
- Initiated a dialogue with Com Ed to address power issues throughout the community.
- Continued work with developer for former Avon site.
- Monitored Willow Road redesign project.

Expenditure Analysis

- Personnel decreased from 2011 projections due to one position, Special Projects Manager being eliminated; and the Community Relations Manager was moved to the Planning and Economic Development Department in 2012.
- It is common for contractual expenditure projections to be higher than the next year budget. This results from budget transfers being made to fund special projects throughout the year. The 2012 budget includes funding for a state and federal lobbyist and professional service contracts.



Village Manager's Office

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	721,331	827,145	859,461	908,462	651,588
Contractual	183,233	130,906	299,349	221,826	112,051
Commodities	250	-	1,334	-	-
Other Charges	9,840	9,000	5,875	9,000	6,350
Capital Outlay					
Total Operating Expenditures	914,654	967,051	1,166,019	1,139,288	769,989
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	914,654	967,051	1,166,019	1,139,288	769,989
Funding Sources					
Corporate Fund	914,654	923,720	1,122,688	1,093,950	726,658
Glenview Water Fund	-	12,000	12,000	12,000	12,000
Glenview Sanitary Fund	-	12,000	12,000	12,000	12,000
Wholesale Water Fund	-	19,331	19,331	21,338	19,332
Total Funding Sources	914,654	967,051	1,166,019	1,139,288	769,989
Full Time Positions					
Village Manager	1.00	1.00	1.00	1.00	1.00
Deputy Village Manager	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Total Full Time	4.00	4.00	4.00	4.00	4.00
Part Time Positions					
Community Relations Manager	0.60	0.75	0.60	-	-
Total Part Time	0.60	0.75	0.60	-	-
Total Full Time Equivalents	4.60	4.75	4.60	4.00	4.00

Communications

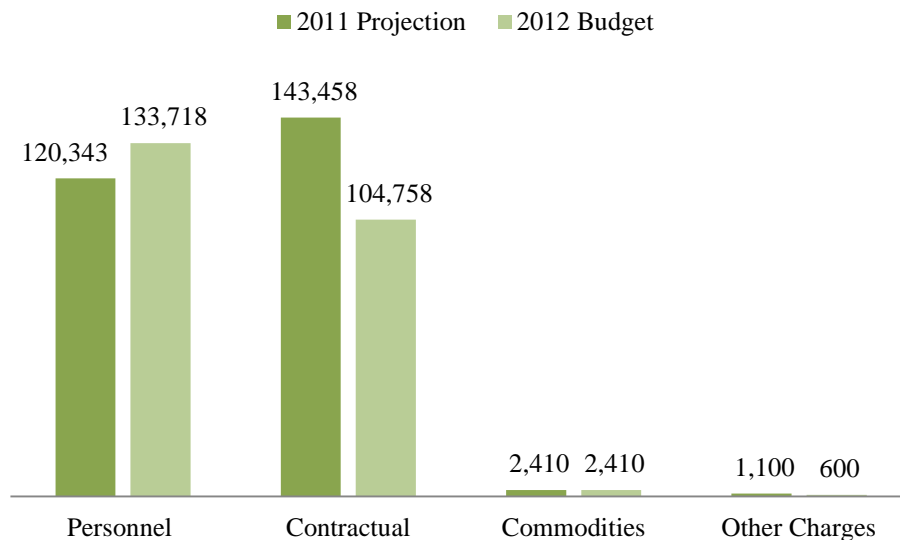
The Communications Division is responsible for managing press releases, the Village Newsletter and Glenview TV (GVTV). The Village Newsletter is mailed to all residents on a quarterly basis and highlights community events, capital projects, service delivery options and other news. Glenview TV staff and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

2011 Accomplishments

- Updated the Village website home page by adding news highlights, announcements, event calendar and easy access to the Resolution Center (see page 199).
- Updated the Village Newsletter with a new look and feel.
- Coordinated a street naming ceremony for the late Jim Smirles, a former Village President.
- Publicized and assisted in the coordination of a public ceremony to mark the 10th anniversary of the Sept. 11, 2001 terrorist attacks, which was attended by approximately 2,000 people.
- GVTV produced a documentary on the 100th anniversary of the Glenview Fire Department.

Expenditure Analysis

- Personnel expenditures increased from the 2011 Projections due to the Communications Manager position being vacant for several months in 2011.
- Contractual services decreased from 2011 Projections to 2012 Budget due to a short term special projects contract expiring.



Communications

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	190,753	47,947	47,947	120,343	133,718
Contractual	137,397	213,458	272,958	143,458	104,758
Commodities	1,248	2,410	2,410	2,410	2,410
Other Charges	199	-	-	1,100	600
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	329,597	263,815	323,315	267,311	241,486
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	329,597	263,815	323,315	267,311	241,486
<i>Funding Sources</i>					
Corporate Fund	329,597	263,815	323,315	267,311	241,486
<i>Total Funding Sources</i>	329,597	263,815	323,315	267,311	241,486
<i>Full Time Positions</i>					
Public Information Director	1.00	-	-	-	-
<i>Total Full Time</i>	1.00	-	-	-	-
<i>Part Time Positions</i>					
Communications Manager	-	-	0.625	0.625	0.625
Cable TV Technician	0.75	0.90	0.90	0.90	0.90
<i>Total Part Time</i>	0.75	0.90	1.53	1.53	1.53
<i>Total Full Time Equivalents</i>	1.75	0.90	1.53	1.53	1.53

Human Resources Administration

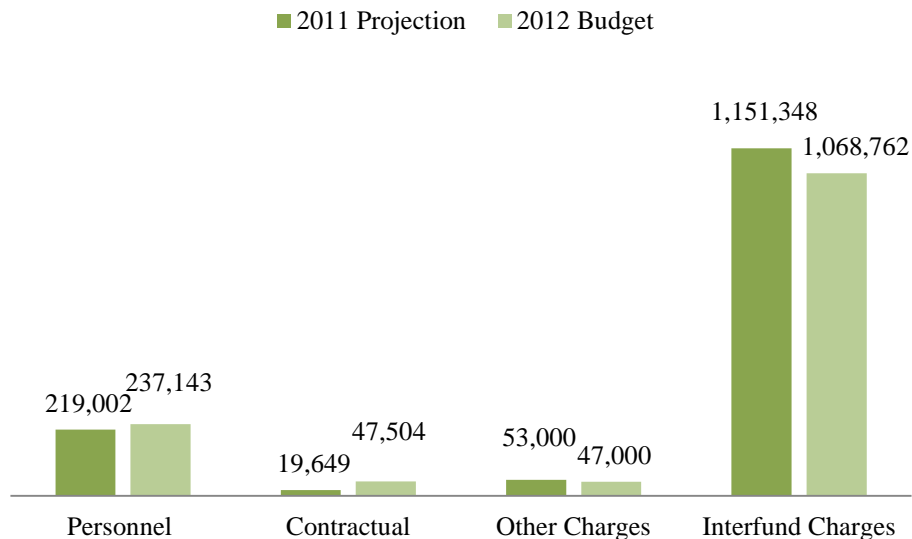
The Human Resources Division includes two subdivisions; Employee Benefits and Risk Management. The administrative arm of the division is responsible for coordinating personnel related activities. Areas of responsibility include employee recruitment and retention, implementation and interpretation of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

2011 Accomplishments

- Conducted a comprehensive market salary survey for all non-union positions in order to evaluate market competitiveness.
- Participated in negotiations with Fire, Police, and Joint Dispatch that led to multi-year extensions of the collective bargaining agreements.
- Coordinated a comprehensive evaluation of the Village's health insurance plan and funding mechanism to ensure long-term cost competitiveness to the Village and its employees.

Expenditure Analysis

- Contractual expenditures increased between the 2011 Projection and 2012 Budget due to anticipated recruitments and hiring's for Police Department. This includes background checks, written exams, and other evaluations.
- The Interfund Charges are internal service charges for the Insurance and Risk Fund. These charges represent the entire Corporate Fund portion for general liability, workers compensation premiums and claims, and Risk Management operating expenditures. These charges decreased as a result of adjusting the reserve liability to the minimum as determined actuarially. A \$500K subsidy, using Insurance and Risk fund balance, in 2011 minimized the impact of the liability adjustment.



Human Resource Administration

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	275,578	276,551	269,813	219,002	237,143
Contractual	58,284	19,649	50,601	19,649	47,504
Commodities	-	-	-	-	-
Other Charges	52,686	53,000	45,171	53,000	47,000
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	<u>386,548</u>	<u>349,200</u>	<u>365,586</u>	<u>291,651</u>	<u>331,647</u>
<i>Other Expenditures</i>					
Interfund Charges	692,668	1,151,348	1,151,348	1,151,348	1,068,762
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	<u>692,668</u>	<u>1,151,348</u>	<u>1,151,348</u>	<u>1,151,348</u>	<u>1,068,762</u>
<i>Total Expenditures</i>	<u><u>1,079,216</u></u>	<u><u>1,500,548</u></u>	<u><u>1,516,934</u></u>	<u><u>1,442,999</u></u>	<u><u>1,400,408</u></u>
<i>Funding Sources</i>					
Corporate Fund	1,079,216	1,500,548	1,516,934	1,442,999	1,400,408
<i>Total Funding Sources</i>	<u><u>1,079,216</u></u>	<u><u>1,500,548</u></u>	<u><u>1,516,934</u></u>	<u><u>1,442,999</u></u>	<u><u>1,400,408</u></u>
<i>Full Time Positions</i>					
Human Resources Director	1.00	0.70	0.70	0.70	0.70
Human Resources Asst. Director	-	0.70	0.70	0.70	0.70
Benefits Administrator	1.00	0.70	-	-	-
<i>Total Full Time</i>	<u>2.00</u>	<u>2.10</u>	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>
<i>Part Time Positions</i>					
Human Resources Assistant	-	-	0.42	0.42	0.42
<i>Total Part Time</i>	<u>-</u>	<u>-</u>	<u>0.42</u>	<u>0.42</u>	<u>0.42</u>
<i>Total Full Time Equivalents</i>	<u><u>2.00</u></u>	<u><u>2.10</u></u>	<u><u>1.82</u></u>	<u><u>1.82</u></u>	<u><u>1.82</u></u>

Human Resources Employee Benefits

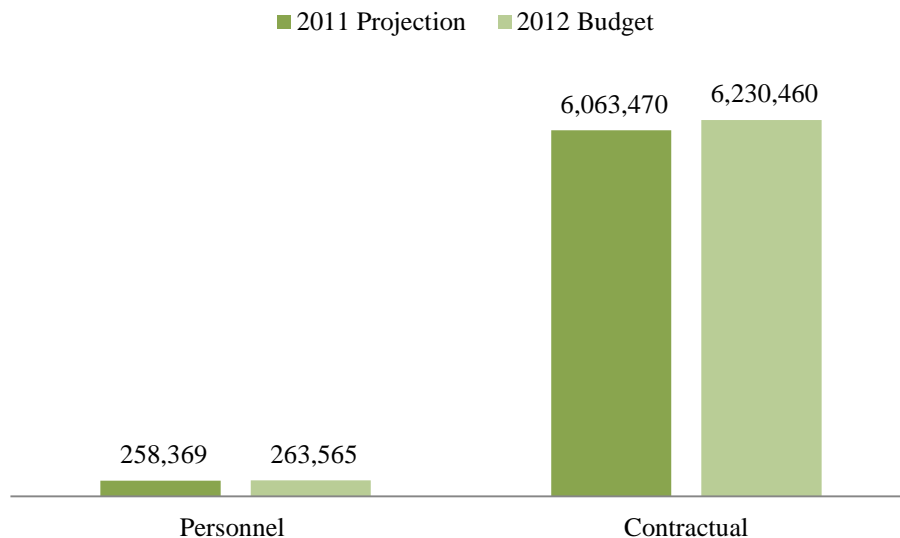
Employee Benefits is a subdivision of Human Resources. This subdivision is responsible for managing costs related to the personnel benefits provided by the village. Such benefits include health, dental and life insurance, and the dental reimbursement and flex spending programs. Employee Benefits also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

2011 Accomplishments

- Instituted an optional Dental PPO network for the dental reimbursement benefit program that allows both the Village and employees to take advantage of greater in-network discount pricing.

Expenditure Analysis

- Personnel increased slightly due to the Insurance Opt Out program.
- The Contractual expenditures increased due to an increase in health insurance premiums. Health insurance premiums are budgeted at \$6,192,580 in 2012 and are expected to increase approximately 10% on an annual basis.
- Contractual expenditures also include claim administration for the dental reimbursement program, flex spending and employee assistance.



Human Resources Employee Benefits

<i>Budgeted Expenditures</i>	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	27,113	259,059	259,059	258,369	263,565
Contractual	7,143,039	6,120,566	6,120,566	6,063,470	6,230,460
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	7,170,152	6,379,625	6,379,625	6,321,839	6,494,025
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	7,170,152	6,379,625	6,379,625	6,321,839	6,494,025
<i>Funding Sources</i>					
Insurance and Risk Fund	7,170,152	6,379,625	6,379,625	6,321,839	6,494,025
<i>Total Funding Sources</i>	7,170,152	6,379,625	6,379,625	6,321,839	6,494,025

Human Resources Risk Management

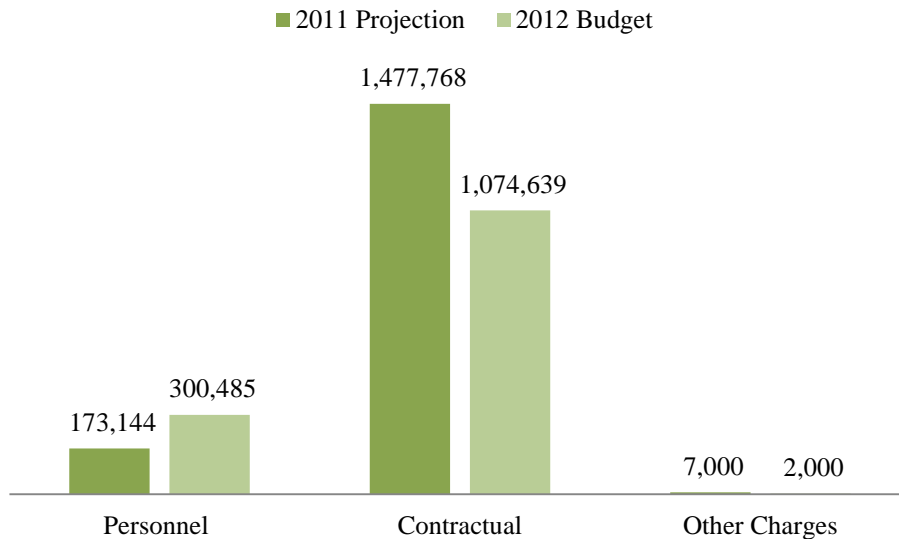
Risk Management is a subdivision of Human Resources. This subdivision is responsible for managing costs related to insurance liabilities. Such costs include insurance premiums, worker's compensation and general liability claims paid, claim liability and third party administrator services. A portion of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

2011 Accomplishments

- Partnered with Administrative Services in reviewing the claim data to make the recommendation to adjust the confidence level used to calculate the actuarially determined reserve liability and estimated claims.

Expenditure Analysis

- Personnel expenditures increased due to the budgeting of worker's compensation salaries in the Insurance and Risk Fund.
- Contractual expenditures include insurance premiums and claim expenses. These expenditures decreased between 2011 Projection and 2012 Budget as a result of adjusting the reserve liability to the minimum as determined actuarially.
- Other Charges include funding for a village-wide safety program.



Human Resources Risk Management

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	197,919	143,091	193,091	173,144	300,485
Contractual	1,423,423	1,796,637	1,642,037	1,477,768	1,074,639
Commodities	-	-	-	-	-
Other Charges	91,721	15,000	15,000	7,000	2,000
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,713,064	1,954,728	1,850,128	1,657,912	1,377,124
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	1,713,064	1,954,728	1,850,128	1,657,912	1,377,124
<i>Funding Sources</i>					
Insurance and Risk Fund	1,713,064	1,954,728	1,850,128	1,657,912	1,377,124
<i>Total Funding Sources</i>	1,713,064	1,954,728	1,850,128	1,657,912	1,377,124
<i>Full Time Positions</i>					
Human Resources Director	-	0.30	0.30	0.30	0.30
Human Resources Asst. Director	1.00	0.30	0.30	0.30	0.30
Benefits Administrator	-	0.30	-	-	-
<i>Total Full Time</i>	1.00	0.90	0.60	0.60	0.60
<i>Part Time Positions</i>					
Human Resources Assistant	-	-	0.18	0.18	0.18
<i>Total Part Time</i>	-	-	0.18	0.18	0.18
<i>Total Full Time Equivalents</i>	1.00	0.90	0.78	0.78	0.78

Legal Services

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

2011 Accomplishments

- Implemented Administrative Adjudication Program.

Expenditure Analysis

- Personnel expenditures increased slightly due to the budgeting of Police overtime for the Administrative Adjudication Program.
- Contractual expenditures increased slightly due to routine contractual increases, pending litigation, and a contract for the adjudication judge.



Legal Services

Budgeted Expenditures	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	2,260
Contractual	543,723	420,768	739,061	648,729	747,010
Commodities					
Other Charges					
Capital Outlay					
Total Operating Expenditures	543,723	420,768	739,061	648,729	749,270
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	543,723	420,768	739,061	648,729	749,270
<i>Funding Sources</i>					
Corporate Fund	543,723	368,768	462,461	431,819	481,270
Joint Dispatch Fund	-	20,000	20,000	20,000	-
Glen Redevelopment Fund	-	10,000	55,000	24,632	-
Special Tax Allocation Fund	-	-	-	-	45,000
Glenview Water Fund	-	13,200	13,200	12,000	19,800
Glenview Sanitary Fund	-	3,300	3,300	3,300	4,950
North Maine Water & Sewer Fund	-	5,500	80,500	5,500	58,250
Insurance and Risk Fund	-	-	104,600	151,478	140,000
Total Funding Sources	543,723	420,768	739,061	648,729	749,270

Joint Dispatch

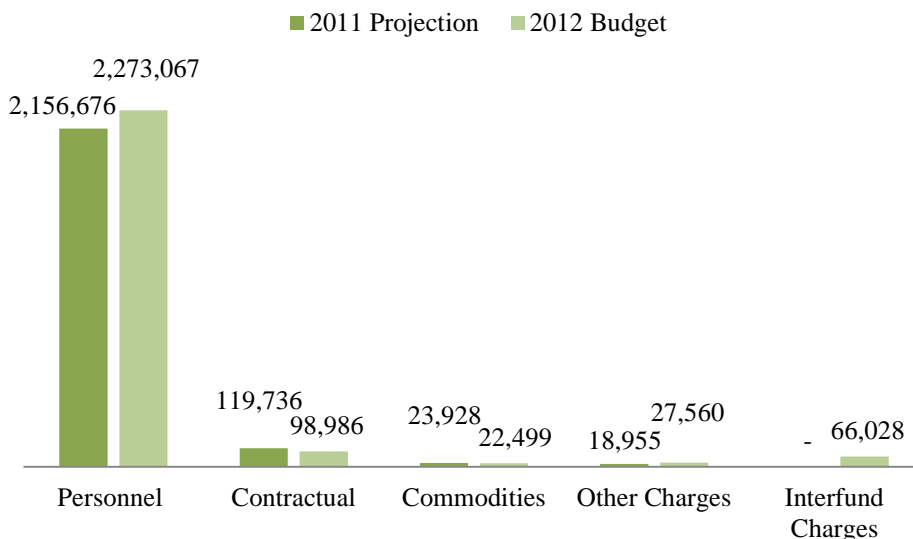
The Village of Glenview provides emergency and non-emergency dispatch services. In 2009, the Village began contracting its services to the Grayslake Police Department and then expanded services in 2010 to also include the Village of Hainesville. The Joint Dispatch Division also manages police records, known as Public Safety Support Services (although this budget is included with the Police Department, it is managed by Joint Dispatch). In 2011, Public Safety Support Services (PSSS) expanded the services offered at the Police Station to include cash receipts for certain transactions and commuter parking permits.

2011 Accomplishments

- Negotiated a two year contract with Telecommunicators, including a two tier pay structure.
- Merged the Village of Grayslake onto Glenview's New World software.
- Provided outstanding dispatch services during two major extended weather events (February's record snow fall and July's flooding and extended power outages).
- Completed training of two part-time Telecommunicators who were then hired as full time.
- Created training manual documenting processes and procedures in records division.
- Transitioned FOIA responsibilities from the Police Department to PSSS.
- Commuter parking permits are now available to residents at the Police Department.

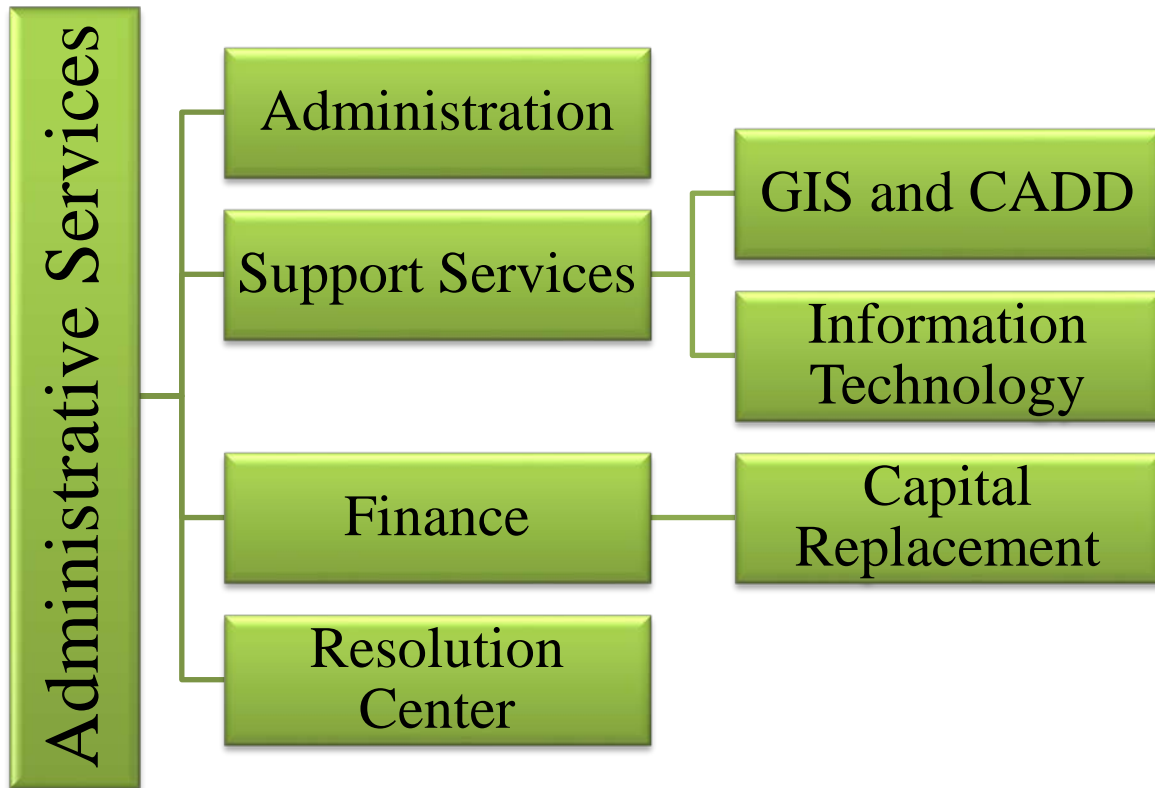
Expenditure Analysis

- Personnel expenditures increased between the 2011 Projections and 2012 Budget due to several Telecommunicator positions being vacant for several months in 2011.
- Contractual expenditures decreased between the 2011 Projections and 2012 Budget due to a one time software purchase in 2011.
- The Interfund Charges are for reserving funds to replace the Joint Dispatch consoles and phone system at a future date.



Joint Dispatch

<i>Budgeted Expenditures</i>	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	2,213,306	2,237,547	2,237,547	2,156,676	2,273,067
Contractual	96,093	111,920	137,679	119,736	98,986
Commodities	14,713	4,749	21,640	23,928	22,499
Other Charges	13,796	21,155	18,955	18,955	27,560
Capital Outlay	2,775	-	-	-	-
<i>Total Operating Expenditures</i>	2,340,682	2,375,371	2,415,821	2,319,295	2,422,112
<i>Other Expenditures</i>					
Interfund Charges	38,340	-	-	-	66,028
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	38,340	-	-	-	66,028
<i>Total Expenditures</i>	2,379,022	2,375,371	2,415,821	2,319,295	2,488,140
<i>Funding Sources</i>					
Corporate Fund	-	-	-	-	2,488,140
Joint Dispatch Fund	2,379,022	2,375,371	2,415,821	2,319,295	-
<i>Total Funding Sources</i>	2,379,022	2,375,371	2,415,821	2,319,295	2,488,140
<i>Full Time Positions</i>					
Director	1.00	1.00	1.00	1.00	1.00
Team Lead	2.00	2.00	2.00	2.00	2.00
Telecommunicator	14.00	14.00	12.00	12.00	12.00
<i>Total Full Time</i>	17.00	17.00	15.00	15.00	15.00
<i>Part Time Positions</i>					
Telecommunicator	3.00	3.00	3.00	2.50	2.50
<i>Total Part Time</i>	3.00	3.00	3.00	2.50	2.50
<i>Total Full Time Equivalent</i>	20.00	20.00	18.00	17.50	17.50



Administrative Services Department Summary

Administration, GIS and CADD, Information Technology, Finance, Capital Replacement, and Resolution Center

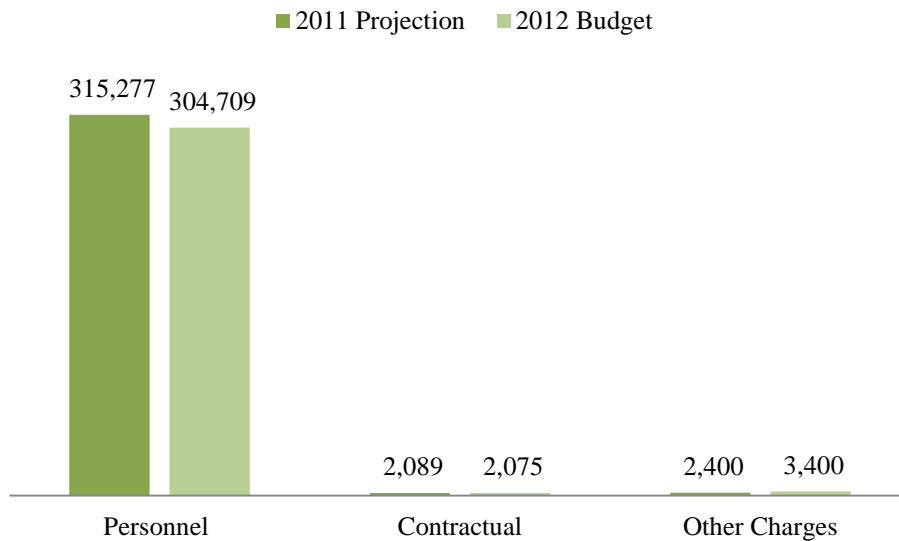
	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	1,136,739	1,610,515	1,378,978	1,399,594	1,372,821
Contractual	2,394,302	3,072,649	3,131,649	3,047,408	2,670,641
Commodities	202,314	341,716	341,716	341,716	347,963
Other Charges	26,159	45,450	51,078	45,450	44,115
Capital Outlay	1,512,822	1,656,012	1,656,012	1,656,012	1,934,806
Total Operating Expenditures	5,272,337	6,726,342	6,559,434	6,490,181	6,370,346
<i>Other Expenditures</i>					
Interfund Charges	-	460,138	460,138	460,138	263,489
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	460,138	460,138	460,138	263,489
Total Expenditures	5,272,337	7,186,480	7,019,572	6,950,319	6,633,835
<i>Funding Sources</i>					
Corporate Fund	3,649,699	4,158,510	3,977,601	4,043,052	3,606,372
Joint Dispatch Fund	-	128,711	128,711	128,711	-
Glen Redevelopment Fund	-	75,658	89,658	75,658	-
Glen Caretaker Fund	-	13,756	13,756	13,756	-
Special Tax Allocation Fund	-	-	-	-	67,038
Glenview Water Fund	634	581,406	581,406	515,135	488,086
Glenview Sanitary Fund	-	14,955	14,955	14,955	11,403
Wholesale Water Fund	-	5,025	5,025	5,025	9,184
Commuter Parking Fund	-	2,875	2,875	1,910	-
North Maine Water & Sewer Fund	196	341,435	341,435	287,967	285,313
Municipal Equipment Replacement Fund	-	6,878	6,878	6,878	-
Capital Equipment Replacement Fund	1,621,808	1,857,272	1,857,272	1,857,272	2,166,439
Total Funding Sources	5,272,337	7,186,480	7,019,572	6,950,319	6,633,835
<i>Personnel Budget by Division</i>					
<i>Full Time Positions</i>					
Administration	1.00	2.00	2.00	2.00	2.00
GIS and CADD	3.00	3.00	1.00	1.00	1.00
Finance	4.00	3.00	3.00	3.00	3.00
Resolution Center	7.00	7.00	6.00	6.00	6.00
Total Full Time	15.00	15.00	12.00	12.00	12.00
<i>Part Time Positions</i>					
Administration	-	-	-	-	-
GIS and CADD	-	-	-	-	-
Finance	-	-	-	-	-
Resolution Center	1.00	1.00	1.00	1.00	1.00
Total Part Time	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalents	16.00	16.00	13.00	13.00	13.00

Administrative Services - Administration

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

Expenditure Analysis

- Personnel expenditures decreased due to the vacation and sick buyback programs, which are charged to the proper departments but are budgeted in General Government.
- Contractual expenditures include dues and memberships, and printing.
- Other Charges include funding for training.



Administrative Services - Administration

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	174,641	298,074	309,714	315,277	304,709
Contractual	34	2,089	2,089	2,089	2,075
Commodities	-	-	-	-	-
Other Charges	-	2,400	2,400	2,400	3,400
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	174,675	302,563	314,203	319,766	310,184
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	174,675	302,563	314,203	319,766	310,184
Funding Sources					
Corporate Fund	174,675	258,391	270,031	274,220	263,844
Glenview Water Fund	-	29,449	29,449	30,365	30,894
North Maine Water & Sewer Fund	-	14,723	14,723	15,181	15,446
Total Funding Sources	174,675	302,563	314,203	319,766	310,184
Personnel Budget by Position					
<i>Full Time</i>					
Director of Administrative Services	1.00	1.00	1.00	1.00	1.00
Deputy Director of Administrative Services	-	-	1.00	1.00	1.00
Assistant To Director	-	1.00	-	-	-
Total Full Time	1.00	2.00	2.00	2.00	2.00
<i>Part Time</i>					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	1.00	2.00	2.00	2.00	2.00

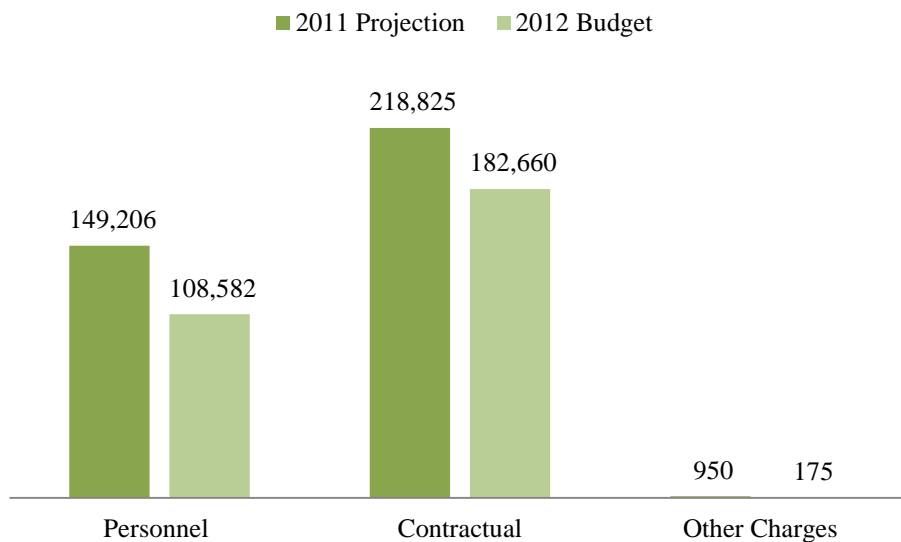
The Village of Glenview is a member of the GIS Consortium which selects a vendor to provide GIS services to its members. The GIS program supports mandated municipal mapping, data maintenance, analysis, and public interactive search and map tools. The computer-aided design and drafting (CADD) is managed by village staff.

2011 Accomplishments

- Developed a GIS road maintenance planning tool that integrated disparate data including pavement type, road age, and proximity to aging utility systems to quickly and accurately determine road resurfacing candidates.
- Reviewed addresses for the revenue and payable audit project.
- Updated Village infrastructure with installation date by annexation year, continued to digitize information from as-built documents, closed network gaps on gravity mains, and resolved missing structures on lateral lines.
- Migrated the signal pre-emption inventory, street light maintenance and LED data into the GIS data model.
- Enhanced the GIS data to include locations with conditional uses, variances, amendments, and special-use permits.
- Supported ComEd public meetings by providing repetitive outage maps and locating the attending residents by address.

Expenditure Analysis

- Personnel expenditures decreased due to the elimination of two GIS and CADD Technician positions through the Voluntary Separation Program (VSP).
- Contractual expenditures decreased between 2011 Projections and 2012 Budget due to updating of maps being included in 2011 and not 2012.



GIS and CADD

Budgeted Expenditures	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
	Actual	Original	Revised	Projected	Budget
Operating Expenditures					
Personnel	230,386	295,239	168,482	149,206	108,582
Contractual	173,079	218,825	218,825	218,825	182,660
Commodities	-	-	-	-	-
Other Charges	250	950	950	950	175
Capital Outlay					
Total Operating Expenditures	403,715	515,014	388,257	368,981	291,417
Other Expenditures					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	403,715	515,014	388,257	368,981	291,417

Funding Sources					
Corporate Fund	403,715	449,149	322,393	325,138	260,981
Joint Dispatch Fund	-	4,295	4,295	4,295	-
Glen Redevelopment Fund	-	5,905	5,905	5,905	-
Glen Caretaker Fund	-	1,074	1,074	1,074	-
Special Tax Allocation Fund	-	-	-	-	5,933
Glenview Water Fund	-	35,428	35,428	20,747	15,879
Glenview Sanitary Fund	-	1,074	1,074	1,074	913
Commuter Parking Fund	-	107	107	107	-
North Maine Water & Sewer Fund	-	17,446	17,446	10,105	7,711
Municipal Equipment Replacement Fund	-	537	537	537	-
Total Funding Sources	403,715	515,014	388,257	368,981	291,417

Personnel Budget by Position

Full Time					
CADD Coordinator	1.00	1.00	1.00	1.00	1.00
GIS and CADD Technician	2.00	2.00	-	-	-
Total Full Time	3.00	3.00	1.00	1.00	1.00
Part Time					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	3.00	3.00	1.00	1.00	1.00

Information Technology

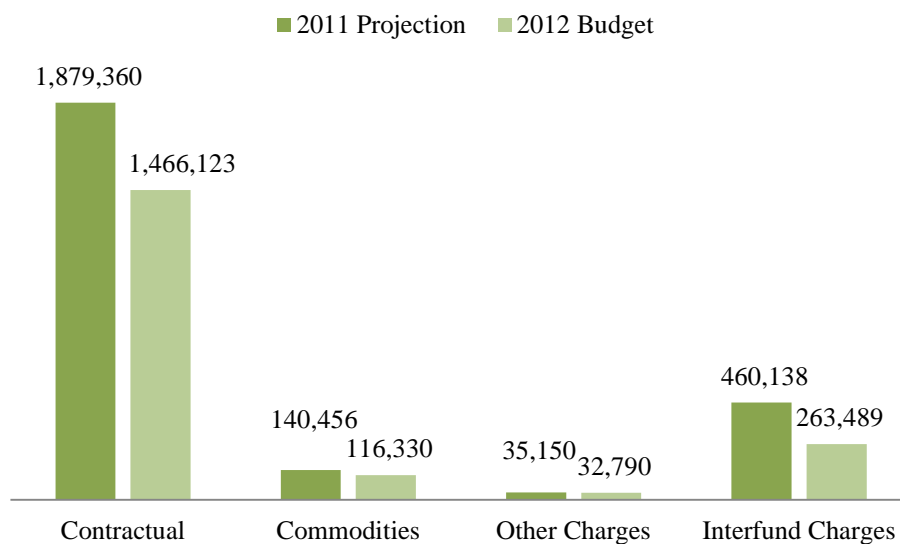
The Information Technology support services are currently provided by an outside contractor. The contractor supports user administration, vendor contract and report creation for the Village New World public safety software application and the Village enterprise software application “MUNIS”.

2011 Accomplishments

- Provided emergency response to relocate public communications and equipment to provide Village services during the power outages in June.
- Developed an IT visioning process and created a 2012-2014 Technology Strategic Plan.
- Deployed MUNIS modules for general work orders and facilities, implemented the fixed assets module and aligned the position control function with the budget module.
- Standardized all facilities to a Voice-Over Internet Protocol by implementing a Village-wide Mitel VoIP solution.
- Consolidated and migrated telecommunication lines and circuits to the telecommunications wholesale vendor Call One through the Suburban Purchasing Cooperative which gave the Village access to discounted rates.
- Migrated Village website data to a content management system to enable staff to quickly provide electronic news updates and reports to residents.

Expenditure Analysis

- Contractual expenditures decreased due to a renegotiation of the information technology services contract and transitioning to telecommunications wholesale vendor Call One.
- Interfund Charges include expenditures for future replacement of information technology equipment. These charges decreased due to the 2011 replacement of the phone system and excess fund balance in the Capital Equipment Replacement Fund.



Information Technology

<i>Budgeted Expenditures</i>	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	-	-	-	-	-
Contractual	1,596,449	1,880,325	1,875,325	1,879,360	1,466,123
Commodities	93,328	140,456	140,456	140,456	116,330
Other Charges	21,405	35,150	35,150	35,150	32,790
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,711,183	2,055,930	2,050,930	2,054,965	1,615,243
<i>Other Expenditures</i>					
Interfund Charges	-	460,138	460,138	460,138	263,489
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	460,138	460,138	460,138	263,489
<i>Total Expenditures</i>	1,711,183	2,516,068	2,511,068	2,515,103	1,878,732
<i>Funding Sources</i>					
Corporate Fund	1,711,183	2,156,388	2,151,388	2,156,388	1,699,855
Joint Dispatch Fund	-	112,687	112,687	112,687	-
Glen Redevelopment Fund	-	53,626	53,626	53,626	-
Glen Caretaker Fund	-	9,751	9,751	9,751	-
Special Tax Allocation Fund	-	-	-	-	37,902
Glenview Water Fund	-	122,053	122,053	122,053	95,496
Glenview Sanitary Fund	-	10,950	10,950	10,950	6,921
Wholesale Water Fund	-	2,399	2,399	2,399	2,045
Commuter Parking Fund	-	2,475	2,475	1,510	-
North Maine Water & Sewer Fund	-	40,866	40,866	40,866	36,513
Municipal Equipment Replacement Fund	-	4,875	4,875	4,875	-
<i>Total Funding Sources</i>	1,711,183	2,516,068	2,511,068	2,515,103	1,878,732

Finance

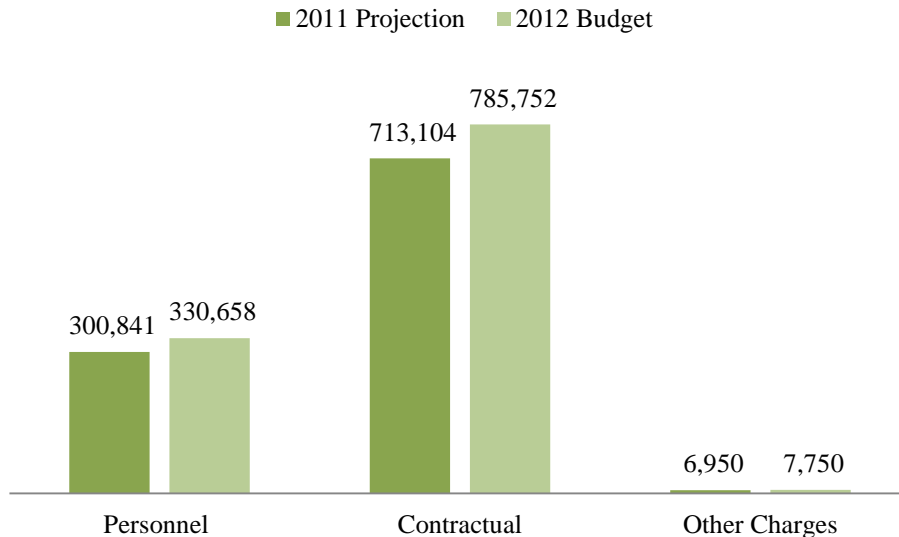
In April 2009, the Finance Division became a hybrid of village and outsourced contractual staff. The division is responsible for all financial reporting and accounting functions for the Village. Areas of responsibility include budget, audit, payroll, purchasing, debt management, accounting and financial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

2011 Accomplishments

- Reaffirmed the Village's Aaa Bond Rating by Moody's Investor Services through the refunding of Tax Increment Finance District (TIF) General Obligation Bond, Series 2001.
- Maintained status as a recipient of the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2010.
- Received the GFOA Distinguished Budget Presentation Award for the 2011 Annual Budget.
- Deployed an electronic purchasing application Village-wide instituting budgetary control and approval.
- Filed property tax levies for the remaining fifteen Special Service Area projects that were funded from Village sources.
- Converted the Village and Library to a bi-weekly pay cycle.
- Supported Board adoption of the FY 2012 Budget one month ahead of schedule

Expenditure Analysis

- Personnel expenditures support three full time employees.
- Contractual expenditures include services for accounting, account receivable, accounts payable, financial reporting and other financial support.



Finance

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	334,170	289,591	296,671	300,841	330,658
Contractual	624,739	737,380	801,380	713,104	785,752
Commodities	-	-	-	-	-
Other Charges	4,503	6,950	12,578	6,950	7,750
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	963,413	1,033,921	1,110,629	1,020,895	1,124,160
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	963,413	1,033,921	1,110,629	1,020,895	1,124,160
Funding Sources					
Corporate Fund	963,353	844,286	906,995	919,301	1,020,620
Joint Dispatch Fund	-	11,729	11,729	11,729	-
Glen Redevelopment Fund	-	16,127	30,127	16,127	-
Glen Caretaker Fund	-	2,932	2,932	2,932	-
Special Tax Allocation Fund	-	-	-	-	23,203
Glenview Water Fund	40	91,114	91,114	45,121	49,422
Glenview Sanitary Fund	-	2,932	2,932	2,932	3,570
Wholesale Water Fund	-	2,626	2,626	2,626	7,139
Commuter Parking Fund	-	293	293	293	-
North Maine Water & Sewer Fund	20	60,416	60,416	18,367	20,206
Municipal Equipment Replacement Fund	-	1,466	1,466	1,466	-
Total Funding Sources	963,413	1,033,921	1,110,629	1,020,895	1,124,160
Personnel Budget by Position					
<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
Assistant To the Director	1.00	-	-	-	-
Senior Financial Manager	1.00	1.00	1.00	1.00	1.00
Total Full Time	4.00	3.00	3.00	3.00	3.00
<i>Part Time</i>					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	4.00	3.00	3.00	3.00	3.00

Capital Replacement

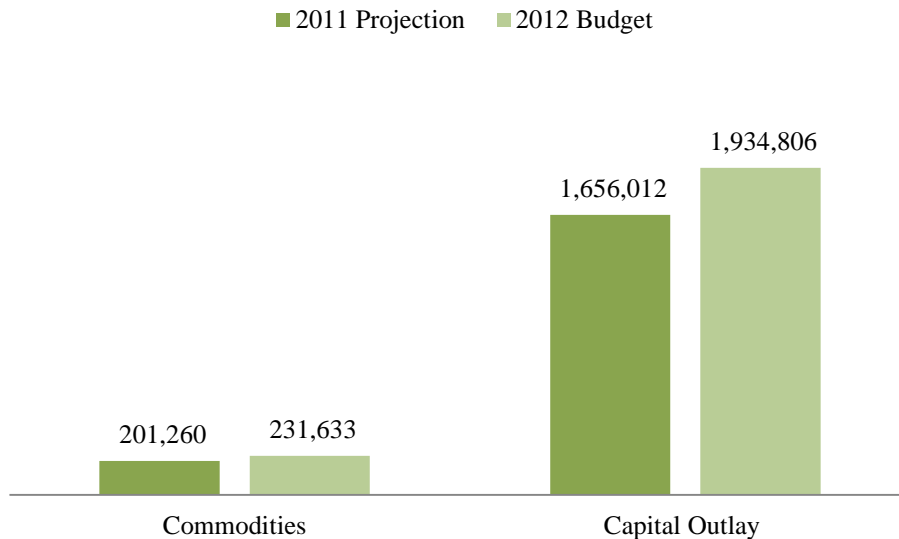
The Capital Equipment Replacement Fund (CERF) is an internal service fund that reserves funds for the future replacement of vehicles, equipment, and information technology. In addition to the management of CERF, staff analyzes the addition and reductions made to capital assets on an annual basis and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

2011 Accomplishments

- Created crystal report to extract data to calculate internal service charges.
- Deployed asset management module.

Expenditure Analysis

- Commodity expenditures include replacement of information technology equipment such as work station components and copiers.
- The 2012 Capital Outlay expenditures include six Police squad vehicles; five Public Works trucks and one Fire ladder truck. The estimated cost to replace the ladder truck is \$1.2 Million.



Capital Replacement

<i>Budgeted Expenditures</i>	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	108,986	201,260	201,260	201,260	231,633
Other Charges	-	-	-	-	-
Capital Outlay	1,512,822	1,656,012	1,656,012	1,656,012	1,934,806
<i>Total Operating Expenditures</i>	1,621,808	1,857,272	1,857,272	1,857,272	2,166,439
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	1,621,808	1,857,272	1,857,272	1,857,272	2,166,439
<i>Funding Sources</i>					
Capital Equipment Replacement Fund	1,621,808	1,857,272	1,857,272	1,857,272	2,166,439
<i>Total Funding Sources</i>	1,621,808	1,857,272	1,857,272	1,857,272	2,166,439

Resolution Center

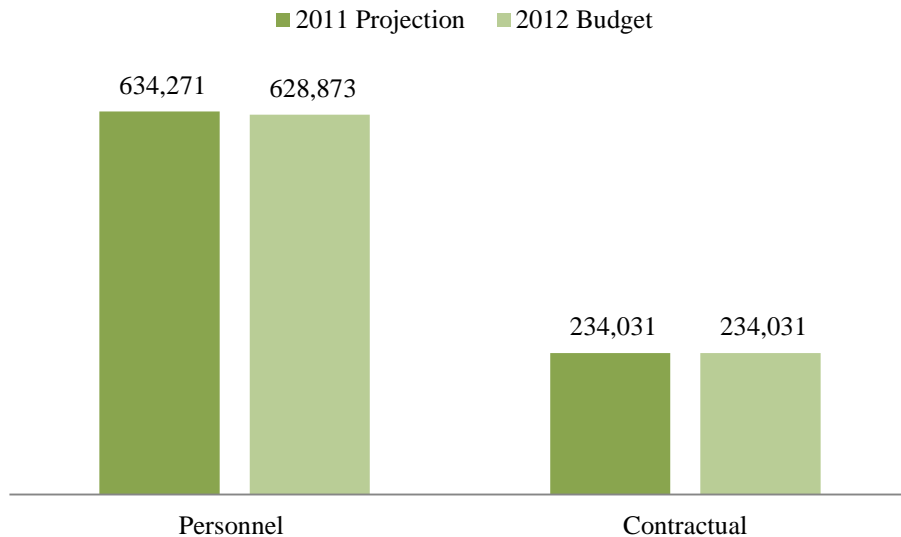
In 2009, the Board of Trustees adopted Administrative Goals, one of which included developing a more convenient and efficient way for citizens to contact the Village for questions and service requests. Staff reorganized administrative, public works, development and finance general service operations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

2011 Accomplishments

- Provided staffing to support extended public service hours during the winter and summer storms.
- Supported the initiative to allow multi-family residential buildings to join the Village’s solid waste services program.
- Provided staff support in the clerk position for administrative adjudication hearings.
- Conducted an active promotion of the “one-stop” mission of the Village for payment services and general questions.
- Expanded Village website on-line services to include application entry and payment for the annual and semi-annual commuter parking program.

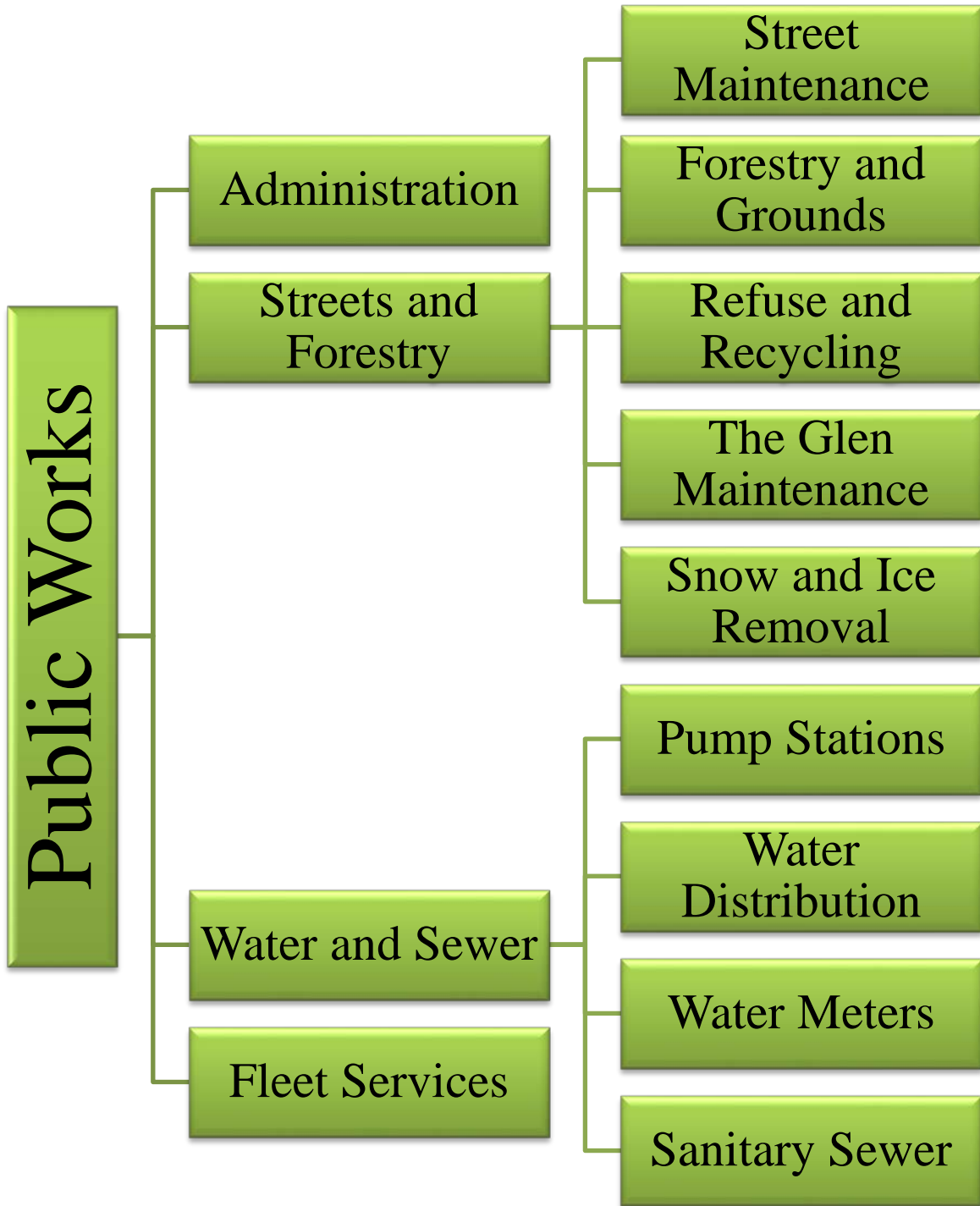
Expenditure Analysis

- Personnel expenditures decreased slightly due to the reduction of one Customer Service Representative through the Voluntary Separation Program (VSP).
- Contractual expenditures include utility billing services, postage for utility bills, and meter reading.



Resolution Center

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	397,542	727,611	604,111	634,271	628,873
Contractual	-	234,031	234,031	234,031	234,031
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	397,542	961,642	838,142	868,302	862,904
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	397,542	961,642	838,142	868,302	862,904
<i>Funding Sources</i>					
Corporate Fund	396,773	450,296	326,796	368,004	361,072
Glenview Water Fund	594	303,362	303,362	296,850	296,395
North Maine Water & Sewer Fund	176	207,984	207,984	203,448	205,437
<i>Total Funding Sources</i>	397,542	961,642	838,142	868,302	862,904
<i>Personnel Budget by Position</i>					
<i>Full Time</i>					
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	6.00	6.00	5.00	5.00	5.00
<i>Total Full Time</i>	7.00	7.00	6.00	6.00	6.00
<i>Part Time</i>					
Customer Service Representative	1.00	1.00	1.00	1.00	1.00
<i>Total Part Time</i>	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time Equivalents</i>	8.00	8.00	7.00	7.00	7.00



Public Works Department Summary

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

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	6,929,748	6,539,531	6,587,307	6,608,495	6,411,172
Contractual	12,574,920	14,118,394	14,555,503	13,439,518	13,797,705
Commodities	3,253,095	2,671,001	2,628,267	2,664,511	2,710,050
Other Charges	375,834	397,241	393,892	282,203	812,511
Capital Outlay	191,890	219,785	217,155	218,636	219,785
<i>Total Operating Expenditures</i>	23,325,488	23,945,952	24,382,124	23,213,364	23,951,223
<i>Other Expenditures</i>					
Interfund Charges	2,400,516	1,449,675	1,520,891	1,549,327	1,552,469
Capital Projects	-	-	-	-	-
Transfer Out	2,857,992	1,313,485	782,185	782,185	901,571
<i>Total Other Expenditures</i>	5,258,508	2,763,160	2,303,076	2,331,512	2,454,040
<i>Total Expenditures</i>	28,583,996	26,709,111	26,685,200	25,544,876	26,405,263
<i>Funding Sources</i>					
Corporate Fund	6,587,636	7,269,465	7,852,333	7,711,235	7,654,985
Refuse and Recycling Fund	1,654,529	720,000	720,000	702,130	-
Glen Caretaker Fund	1,364,893	939,985	906,330	918,482	-
Special Tax Allocation Fund	-	-	-	-	846,135
Glenview Water Fund	7,466,012	6,798,775	6,346,791	5,983,252	6,638,102
Glenview Sanitary Fund	622,452	625,719	598,959	574,368	530,346
Wholesale Water Fund	1,587,920	1,814,919	1,811,539	1,941,644	1,957,384
Commuter Parking Fund	339,452	281,543	265,543	219,401	250,737
North Maine Water & Sewer Fund	6,792,028	6,597,215	6,522,215	5,814,446	6,813,507
Municipal Equipment Replacement Fund	2,169,074	1,661,490	1,661,490	1,679,920	1,714,065
<i>Total Funding Sources</i>	28,583,996	26,709,111	26,685,200	25,544,876	26,405,263
<u><i>Personnel Budget by Division</i></u>					
<i>Full Time Positions</i>					
Administration	4.00	4.00	4.00	4.00	4.00
Streets and Forestry	28.73	27.55	26.37	26.37	24.22
Water and Sewer	19.27	18.45	17.63	17.63	19.78
Fleet Services	4.00	4.00	3.00	3.00	3.00
<i>Total Full Time</i>	56.00	54.00	51.00	51.00	51.00
<i>Part Time Positions</i>					
Administration	0.50	0.50	0.50	0.50	0.50
Streets and Forestry	1.63	0.50	0.50	0.50	0.50
Water and Sewer	1.12	-	-	-	-
Fleet Services	0.50	0.50	0.50	0.50	0.50
<i>Total Part Time</i>	3.75	1.50	1.50	1.50	1.50
<i>Total Full Time Equivalent</i>	59.75	55.50	52.50	52.50	52.50

Public Works Administration

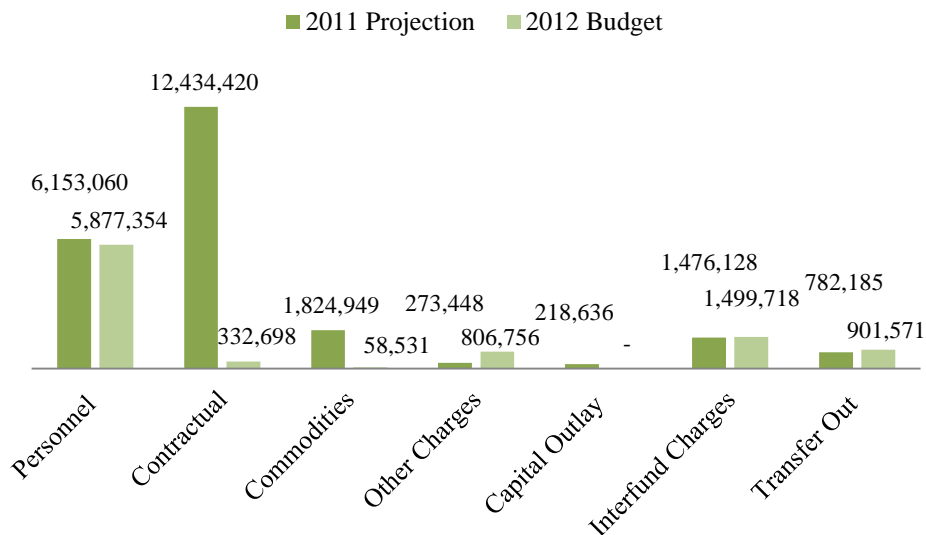
The administrative division of Public Works is responsible for developing and implementing the departments training program, standard operating procedures, and safety committee. The division also supports the budget, procurement and financial reporting processes for the department. The 2012 Budget reflects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

2011 Accomplishments

- Completed procurement process through the Municipal Partnering Committee for crack sealing, leak detection, hydrant painting services, emergency contractor assistance, snow removal services, and parkway tree provision and installation.
- Managed the cleanup, and hauling of debris and chipping of trees that were down due to the wind storm in June 2011.
- Revised department chart of accounts.
- Completed first full cycle of comprehensive cross training between the Streets and Forestry and Water and Sewer Divisions.
- Completed First-Aid, CPR and Blood Borne Pathogen training for staff.
- Deployed the Munis Inventory, Work Order, and Fixed Asset modules.
- Safety Committee reviewed 56 personal injury and property damage reports.
- Participated in the North West Municipal Conference’s Electricity Reliability Committee.

Expenditure Analysis

- Personnel expenditures decreased due to the elimination of four positions.
- Contractual, Commodities, and Capital Outlay expenditures decreased significantly due to department wide expenditures being reported in 2011 under Administration, and then reported by functional area in the 2012 Budget.



Public Works Administration

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	6,432,956	6,019,948	6,153,055	6,153,060	5,877,354
Contractual	11,753,787	13,221,515	13,477,163	12,434,420	332,698
Commodities	1,472,654	1,787,926	1,837,979	1,824,949	58,531
Other Charges	419,639	388,486	388,480	273,448	806,756
Capital Outlay	191,890	219,785	217,155	218,636	-
Total Operating Expenditures	20,270,926	21,637,660	22,073,833	20,904,513	7,075,339
<i>Other Expenditures</i>					
Interfund Charges	2,331,475	1,376,476	1,447,692	1,476,128	1,499,718
Capital Projects	-	-	-	-	-
Transfer Out	2,157,992	1,313,485	782,185	782,185	901,571
Total Other Expenditures	4,489,467	2,689,961	2,229,877	2,258,313	2,401,289
Total Expenditures	24,760,393	24,327,621	24,303,709	23,162,827	9,476,628
Funding Sources					
Corporate Fund	6,587,636	7,269,465	7,852,333	7,711,235	4,148,950
Glen Caretaker Fund	1,364,893	939,985	906,330	918,482	-
Glenview Water Fund	7,466,012	6,798,775	6,346,791	5,983,252	2,275,434
Glenview Sanitary Fund	622,452	625,719	598,959	574,368	452,981
Wholesale Water Fund	1,587,920	1,814,919	1,811,539	1,941,644	854,241
Commuter Parking Fund	339,452	281,543	265,543	219,401	16,962
North Maine Water & Sewer Fund	6,792,028	6,597,215	6,522,215	5,814,446	1,728,059
Total Funding Sources	24,760,393	24,327,620	24,303,709	23,162,827	9,476,628
Personnel Budget by Position					
<i>Full Time Positions</i>					
Director	1.00	1.00	1.00	1.00	1.00
Assistant To the Director	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00
Total Full Time	4.00	4.00	4.00	4.00	4.00
<i>Part Time Positions</i>					
Administrative Secretary	0.50	0.50	0.50	0.50	0.50
Total Part Time	0.50	0.50	0.50	0.50	0.50
Total Full Time Equivalents	4.50	4.50	4.50	4.50	4.50

Streets and Forestry Division

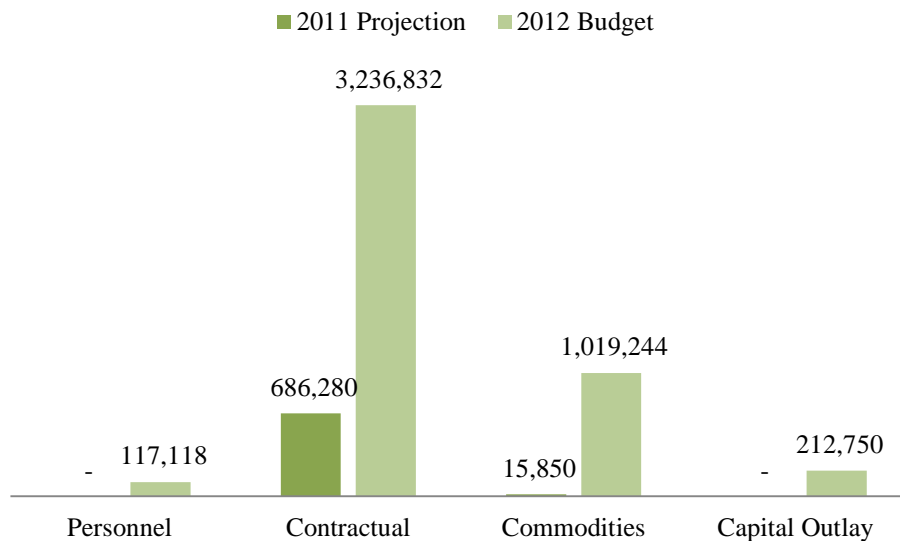
The Streets and Forestry Division is responsible for pothole patching, street sign maintenance, street sweeping, snow plowing, street lighting maintenance, sidewalk repair and maintenance, parkway tree removals and plantings, Emerald Ash Borer (EAB) management, and brush pick up. The division responds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

2011 Accomplishments

- Hosted informational workshops regarding EAB; received \$20K grant to replace trees removed due to EAB.
- Coordinated the implementation of multi-family curbside pickup for refuse.
- Managed plowing, salting and hauling operations related to the February 2011 blizzard.
- Coordinated the reimbursement of \$148,000 from FEMA for the February 2011 blizzard.
- Coordinated the installation of 145 LED lights in five locations.
- Implemented an outreach program for residents along the West Fork describing practices that can help stabilize stream banks and protect water quality.

Expenditure Analysis

- Personnel expenditures include only those for the management of The Glen natural areas and seasonal help.
- Contractual and commodity expenditures for the 2011 Projections only include those for the Refuse and Recycling program; the 2012 Budget includes expenditures for all street and forestry activities.
- Capital outlay expenditures include funding for the trimming of parkway trees and tree planting program.



Streets and Forestry Division

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

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	117,118
Contractual	642,295	704,000	702,780	686,280	3,236,832
Commodities	1,012,234	16,000	17,220	15,850	1,019,244
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	212,750
Total Operating Expenditures	1,654,529	720,000	720,000	702,130	4,585,945
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	1,654,529	720,000	720,000	702,130	4,585,945
Funding Sources					
Corporate Fund	-	-	-	-	3,506,034
Refuse and Recycling Fund	1,654,529	720,000	720,000	702,130	-
Special Tax Allocation Fund	-	-	-	-	846,135
Commuter Parking Fund	-	-	-	-	233,775
Total Funding Sources	1,654,529	720,000	720,000	702,130	4,585,945
Personnel Budget by Position					
<i>Full Time Positions</i>					
Superintendent	1.18	1.18	1.18	1.18	1.08
Natural Resource Manager	1.00	1.00	1.00	1.00	1.00
Supervisor	2.95	2.95	2.36	2.36	2.16
Maintenance Equipment Operator	23.60	22.42	21.83	21.83	19.98
Total Full Time	28.73	27.55	26.37	26.37	24.22
<i>Part Time Positions</i>					
Natural Resource Seasonals	0.50	0.50	0.50	0.50	0.50
Seasonals	1.13	-	-	-	-
Total Part Time	1.63	0.50	0.50	0.50	0.50
Total Full Time Equivalents	30.36	28.05	26.87	26.87	24.72

Street Maintenance

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	504,743
Commodities	-	-	-	-	516,850
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	-	-	-	-	1,021,593
<i>Total Expenditures</i>	-	-	-	-	1,021,593
<i>Funding Sources</i>					
Corporate Fund	-	-	-	-	938,593
Commuter Parking Fund	-	-	-	-	83,000
<i>Total Funding Sources</i>	-	-	-	-	1,021,593

Forestry and Grounds

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	527,313
Commodities	-	-	-	-	31,745
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	212,750
<i>Total Operating Expenditures</i>	-	-	-	-	771,808
<i>Total Expenditures</i>	-	-	-	-	771,808
<i>Funding Sources</i>					
Corporate Fund	-	-	-	-	762,258
Commuter Parking Fund	-	-	-	-	9,550
<i>Total Funding Sources</i>	-	-	-	-	771,808

Refuse and Recycling

	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
	Actual	Original	Revised	Projected	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	642,295	704,000	702,780	686,280	704,000
Commodities	1,012,234	16,000	17,220	15,850	29,500
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,654,529	720,000	720,000	702,130	733,500
<i>Total Expenditures</i>	1,654,529	720,000	720,000	702,130	733,500
<i>Funding Sources</i>					
Corporate Fund	-	-	-	-	733,500
Refuse and Recycling Fund	1,654,529	720,000	720,000	702,130	-
<i>Total Funding Sources</i>	1,654,529	720,000	720,000	702,130	733,500

The Glen Maintenance

	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
	Actual	Original	Revised	Projected	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	117,118
Contractual	-	-	-	-	453,138
Commodities	-	-	-	-	11,379
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	-	-	-	-	581,635
<i>Total Expenditures</i>	-	-	-	-	581,635
<i>Funding Sources</i>					
Special Tax Allocation Fund	-	-	-	-	581,635
<i>Total Funding Sources</i>	-	-	-	-	581,635

Snow and Ice Maintenance

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	1,047,638
Commodities	-	-	-	-	429,770
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	-	-	-	-	1,477,408
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	-	-	-	-	1,477,408
<i>Funding Sources</i>					
Corporate Fund	-	-	-	-	1,071,683
Special Tax Allocation Fund	-	-	-	-	264,500
Commuter Parking Fund	-	-	-	-	141,225
<i>Total Funding Sources</i>	-	-	-	-	1,477,408

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Water and Sewer Division

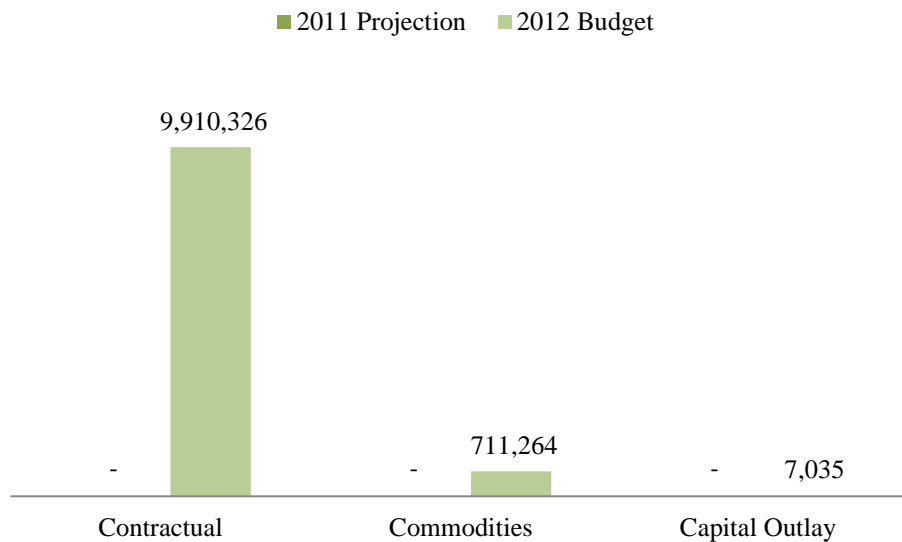
The Water and Sewer Division maintains and manages the Village's water supply and maintains water and sewer infrastructure. This includes the repair of water main breaks, hydrant flushing, meter installations and replacements, pump house management, and sewer cleaning.

2011 Accomplishments

- Assisted the Village of Wilmette with the delivery of water while its stand pipe was down for painting.
- Closed Executive Pump Station; replaced pump at Rugen Junior Pump Station.
- Installed a 36 inch valve along West Lake Avenue.

Expenditure Analysis

- Contractual expenditures include \$9.1 Million for the purchase of water from the Village of Wilmette and the Village of Niles. Other contractual expenditures include a water planning and supply study, engineering services, sod restorations, meter testing, valve replacements and hauling.
- Commodity expenses include asphalt patch and concrete for water and sewer main breaks, limestone, and water supplies.



Water and Sewer Division

Pump Stations, Water Distribution, Water Meters, and Sanitary Sewer

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	9,910,326
Commodities	-	-	-	-	711,264
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	7,035
<i>Total Operating Expenditures</i>	-	-	-	-	10,628,624
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	-	-	-	-	10,628,624
<i>Funding Sources</i>					
Glenview Water Fund	-	-	-	-	4,362,668
Glenview Sanitary Fund	-	-	-	-	77,365
Wholesale Water Fund	-	-	-	-	1,103,143
North Maine Water & Sewer Fund	-	-	-	-	5,085,448
<i>Total Funding Sources</i>	-	-	-	-	10,628,624
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Superintendent	0.82	0.82	0.82	0.82	0.92
Supervisor	2.05	2.05	1.64	1.64	1.84
Maintenance Equipment Operator	16.40	15.58	15.17	15.17	17.02
<i>Total Full Time</i>	19.27	18.45	17.63	17.63	19.78
<i>Part Time Positions</i>					
Seasonal Workers	1.12	-	-	-	-
<i>Total Part Time</i>	1.12	-	-	-	-
<i>Total Full Time Equivalents</i>	20.39	18.45	17.63	17.63	19.78

Pump Stations

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	237,393
Commodities	-	-	-	-	57,760
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	-	-	-	-	295,153
<i>Total Expenditures</i>	-	-	-	-	295,153
<i>Funding Sources</i>					
Glenview Water Fund	-	-	-	-	208,266
Wholesale Water Fund	-	-	-	-	10,071
North Maine Water & Sewer Fund	-	-	-	-	76,816
<i>Total Funding Sources</i>	-	-	-	-	295,153

Water Distribution

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	403,680
Commodities	-	-	-	-	478,593
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	7,035
<i>Total Operating Expenditures</i>	-	-	-	-	889,308
<i>Total Expenditures</i>	-	-	-	-	889,308
<i>Funding Sources</i>					
Glenview Water Fund	-	-	-	-	632,638
North Maine Water & Sewer Fund	-	-	-	-	256,670
<i>Total Funding Sources</i>	-	-	-	-	889,308

Water Meters

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	9,203,734
Commodities	-	-	-	-	143,750
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	9,347,484
Total Expenditures	-	-	-	-	9,347,484
Funding Sources					
Glenview Water Fund	-	-	-	-	3,521,765
Wholesale Water Fund	-	-	-	-	1,093,072
North Maine Water & Sewer Fund	-	-	-	-	4,732,647
Total Funding Sources	-	-	-	-	9,347,484

Sanitary Sewer System

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	65,519
Commodities	-	-	-	-	31,161
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	96,680
Total Expenditures	-	-	-	-	96,680
Funding Sources					
Glenview Sanitary Fund	-	-	-	-	77,365
North Maine Water & Sewer Fund	-	-	-	-	19,315
Total Funding Sources	-	-	-	-	96,680

Fleet Services Division

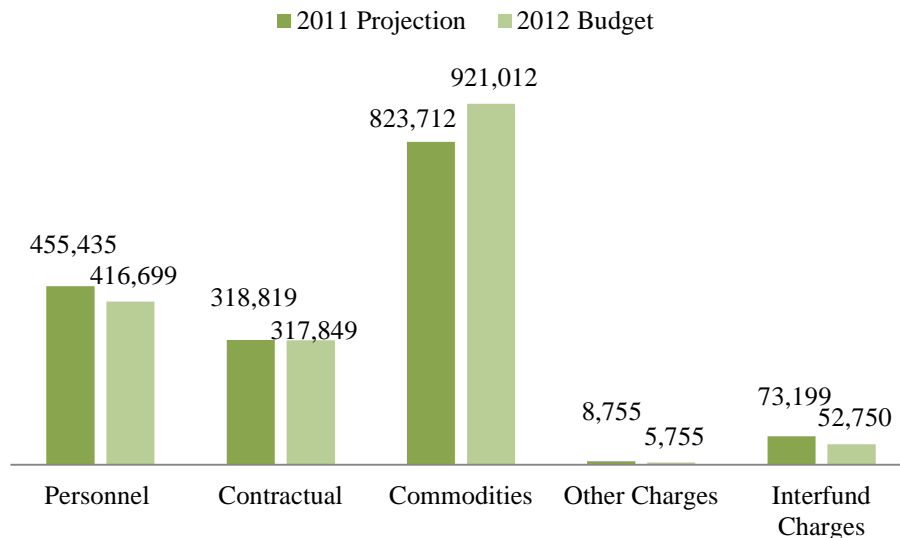
The Fleet Services Division is responsible for the development, implementation and management of a preventative maintenance schedule for all vehicles and equipment, as well as all other repairs that are needed. Proper preventative maintenance is necessary to ensure that all vehicles and equipment meet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

2011 Accomplishments

- Purchased six dump trucks for a total of \$667,991 (switching to new brands for cab and chassis units as well as bodies).
- Completed outsourcing agreements with local dealerships for servicing light-duty vehicles.
- Staff member became Certified Automotive Fleet Manager (National Association of Fleet Administrators).

Expenditure Analysis

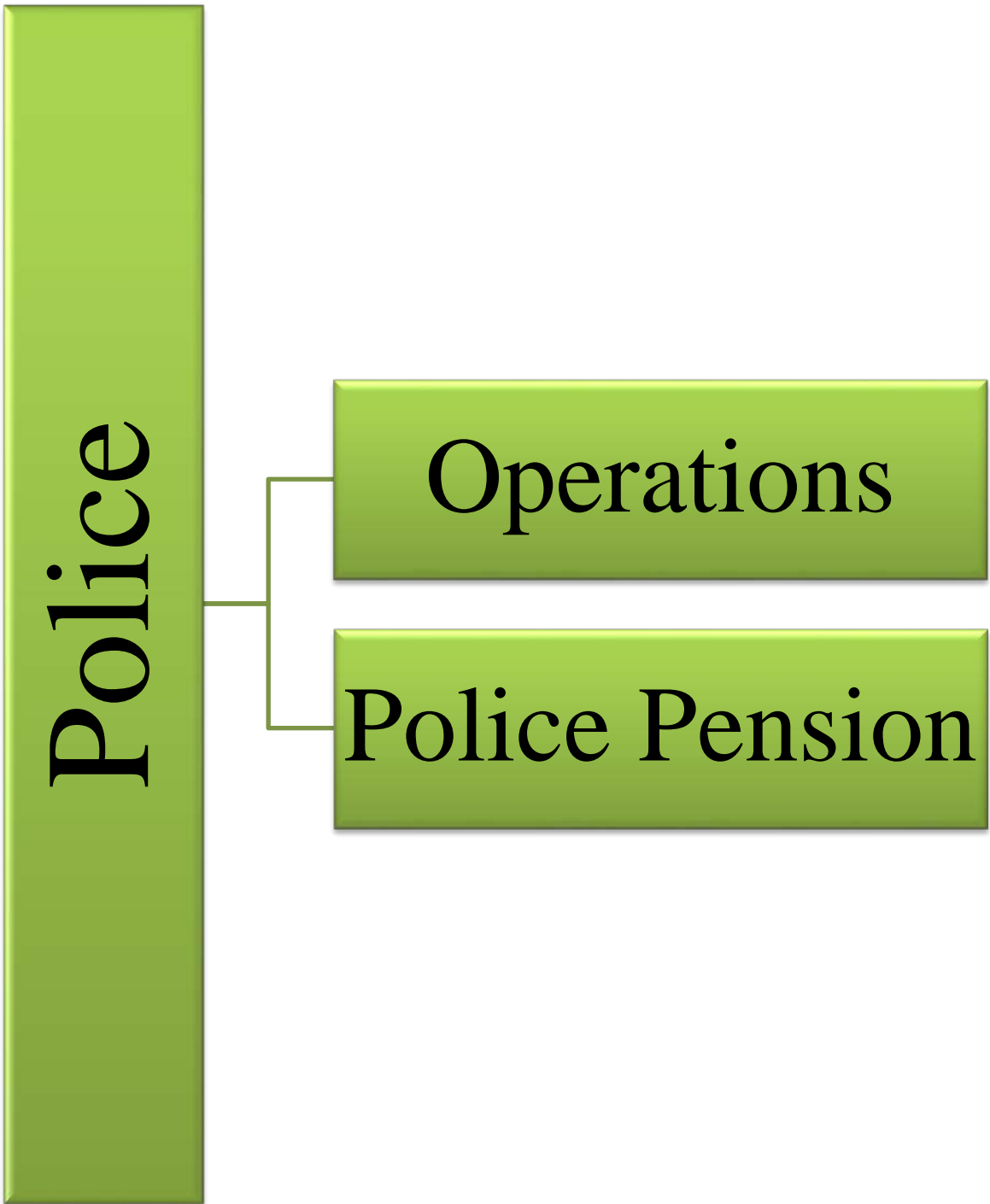
- Personnel expenditures decreased due to the elimination of one Mechanic position through the Voluntary Separation Program (VSP).
- Commodities increased due to the projected increase of fuel. Fuel is expected to increase from \$2.48/gallon on average to \$3.21/gallon in 2012.
- Interfund charges include expenditures for the reserving of funds for equipment replacement (e.g. vehicle lifts and the fuel system), and insurance liability and claims.



Fleet Services Division

Fleet Services

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	496,793	519,582	434,252	455,435	416,699
Contractual	178,839	192,879	375,559	318,819	317,849
Commodities	768,206	867,075	773,068	823,712	921,012
Other Charges	(43,804)	8,755	5,412	8,755	5,755
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	<u>1,400,033</u>	<u>1,588,291</u>	<u>1,588,291</u>	<u>1,606,721</u>	<u>1,661,315</u>
<i>Other Expenditures</i>					
Interfund Charges	69,041	73,199	73,199	73,199	52,750
Capital Projects	-	-	-	-	-
Transfer Out	700,000	-	-	-	-
<i>Total Other Expenditures</i>	<u>769,041</u>	<u>73,199</u>	<u>73,199</u>	<u>73,199</u>	<u>52,750</u>
<i>Total Expenditures</i>	<u><u>2,169,074</u></u>	<u><u>1,661,490</u></u>	<u><u>1,661,490</u></u>	<u><u>1,679,920</u></u>	<u><u>1,714,065</u></u>
<i>Funding Sources</i>					
Municipal Equipment Replacement Fund	2,169,074	1,661,490	1,661,490	1,679,920	1,714,065
<i>Total Funding Sources</i>	<u>2,169,074</u>	<u>1,661,490</u>	<u>1,661,490</u>	<u>1,679,920</u>	<u>1,714,065</u>
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Supervisor	1.00	1.00	1.00	1.00	1.00
Mechanic	3.00	3.00	2.00	2.00	2.00
<i>Total Full Time</i>	<u>4.00</u>	<u>4.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
<i>Part Time Positions</i>					
Fleet Assistant	0.50	0.50	0.50	0.50	0.50
<i>Total Part Time</i>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<i>Total Full Time Equivalents</i>	<u><u>4.50</u></u>	<u><u>4.50</u></u>	<u><u>3.50</u></u>	<u><u>3.50</u></u>	<u><u>3.50</u></u>



Police Department Summary

Police Operations and Pension

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	11,388,747	11,729,716	11,427,317	11,478,911	11,971,348
Contractual	246,858	274,976	279,976	237,201	236,498
Commodities	130,412	135,462	126,962	133,230	132,330
Other Charges	1,847,857	1,788,924	1,778,924	1,788,924	1,835,365
Capital Outlay	68,371	13,506	13,506	1,000	30,000
<i>Total Operating Expenditures</i>	13,682,245	13,942,584	13,626,685	13,639,265	14,205,542
<i>Other Expenditures</i>					
Interfund Charges	455,614	516,741	516,741	474,917	412,405
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	455,614	516,741	516,741	474,917	412,405
<i>Total Expenditures</i>	14,137,859	14,459,325	14,143,425	14,114,182	14,617,947
<i>Funding Sources</i>					
Corporate Fund	11,929,046	12,137,833	11,821,933	11,700,544	12,105,839
Police Special Fund	31,081	13,506	13,506	1,000	30,000
Police Pension Fund	2,177,731	2,307,986	2,307,986	2,412,638	2,482,108
<i>Total Funding Sources</i>	14,137,859	14,459,325	14,143,425	14,114,182	14,617,947
<i>Personnel Budget by Division</i>					
<i>Full Time Positions</i>					
Police Services	83.00	81.00	79.00	79.00	79.00
<i>Total Full Time</i>	83.00	81.00	79.00	79.00	79.00
<i>Part Time Positions</i>					
Police Services	7.00	7.00	8.30	8.30	8.30
<i>Total Part Time</i>	7.00	7.00	8.30	8.30	8.30
<i>Total Full Time Equivalents</i>	90.00	88.00	87.30	87.30	87.30

Police Operating

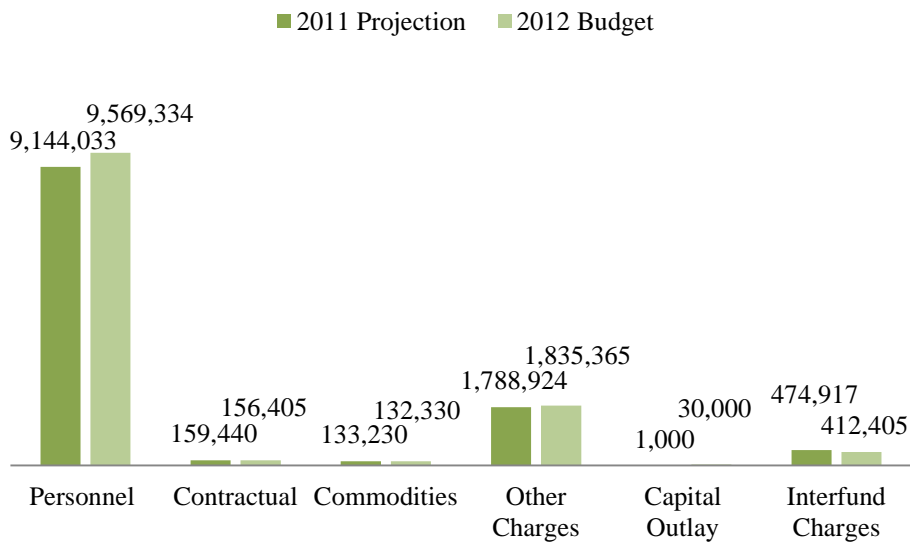
The Glenview Police Department provides quality law enforcement services to residents and businesses and provides them with a safe and secure environment that fosters a sense of security. The Police Department services include crime investigations, juvenile crime investigations, patrol operations, traffic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

2011 Accomplishments

- Completed a reorganization of the department, resulting in the elimination of one Deputy Chief position.
- Entered into a Memorandum of Understanding to participate with Cook County E-Tickets.
- Continued contract agreements with outside entities to lease the firearms range.
- Selected test vendors and dates for recruitment of officers and promotion (sergeant) exams.
- Integrated the Tactical Unit into patrol.

Expenditure Analysis

- Personnel expenditures increased between 2011 Projections and 2012 Budget due to several positions being vacant throughout 2011 and the rising costs of health insurance.
- Other Charges include the Village's contribution to Police pensions. These expenditures are transferred to the Police Pension Fund, where payments are made to beneficiaries.
- Interfund Charges include the maintenance and repair of the department's fleet and reserves for future vehicle replacement.



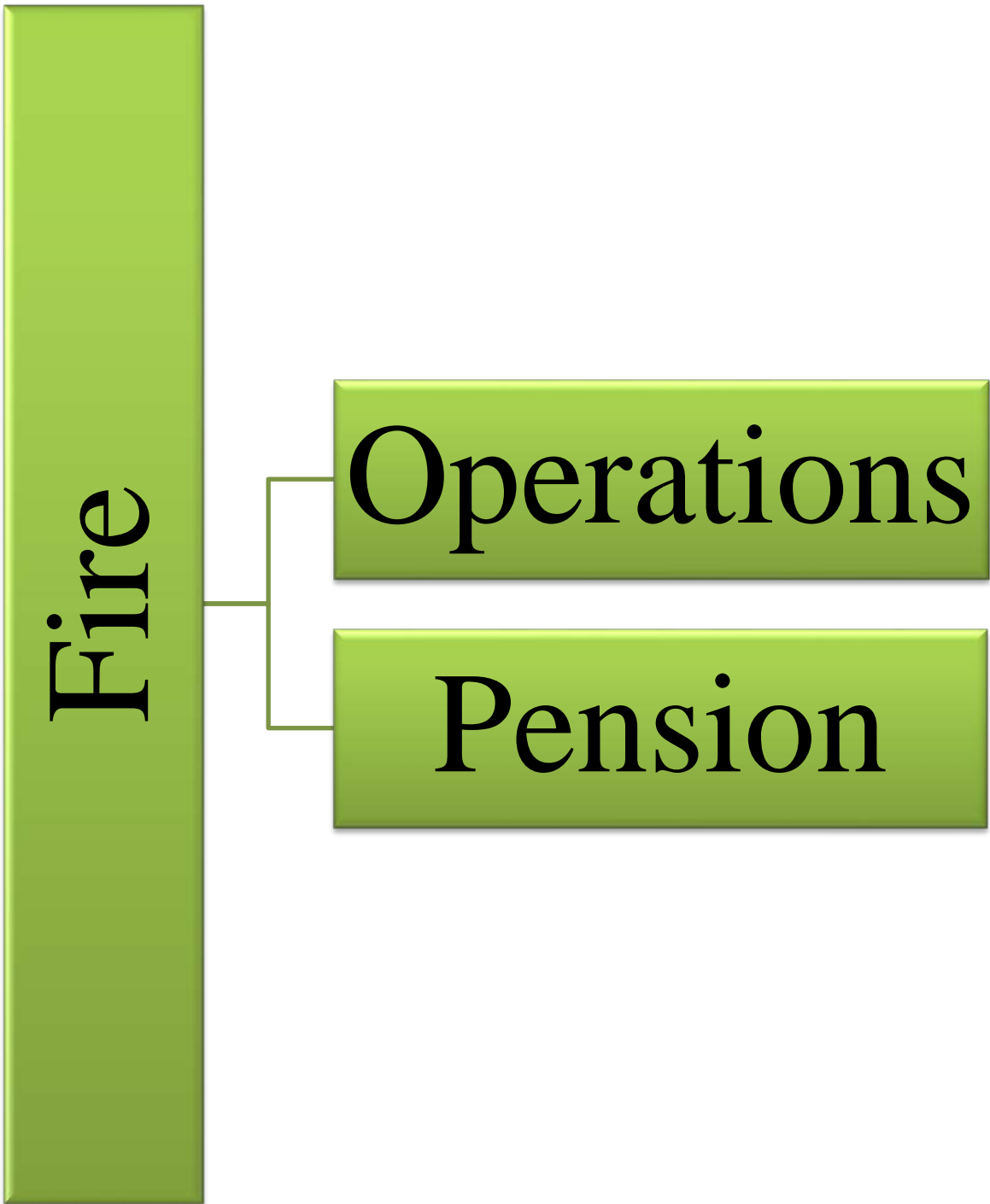
Police Operating

	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Budgeted Expenditures</i>	Actual	Original	Revised	Projected	Budget
<i>Operating Expenditures</i>					
Personnel	9,288,246	9,537,266	9,234,867	9,144,033	9,569,334
Contractual	169,628	159,440	164,440	159,440	156,405
Commodities	130,412	135,462	126,962	133,230	132,330
Other Charges	1,847,857	1,788,924	1,778,924	1,788,924	1,835,365
Capital Outlay	68,371	13,506	13,506	1,000	30,000
<i>Total Operating Expenditures</i>	11,504,513	11,634,598	11,318,699	11,226,627	11,723,434
<i>Other Expenditures</i>					
Interfund Charges	455,614	516,741	516,741	474,917	412,405
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	455,614	516,741	516,741	474,917	412,405
<i>Total Expenditures</i>	11,960,128	12,151,339	11,835,439	11,701,544	12,135,839
<i>Funding Sources</i>					
Corporate Fund	11,929,046	12,137,833	11,821,933	11,700,544	12,105,839
Police Special Fund	31,081	13,506	13,506	1,000	30,000
<i>Total Funding Sources</i>	11,960,128	12,151,339	11,835,439	11,701,544	12,135,839
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police	2.00	2.00	1.00	1.00	1.00
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	12.00	12.00	12.00
Police Officer	56.00	56.00	54.00	54.00	54.00
Public Safety Assistant	3.00	1.00	-	-	-
Safety Support Services Supervisor	1.00	1.00	1.00	1.00	1.00
Customer Service Coordinator	-	-	1.00	1.00	1.00
Project Manager	1.00	1.00	-	-	-
Property/Evidence Officer	1.00	1.00	1.00	1.00	1.00
Public Service Officer	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	1.00	1.00
Social Worker	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	83.00	81.00	79.00	79.00	79.00
<i>Part Time Positions</i>					
Public Safety Assistant	0.50	0.50	-	-	-
Customer Service Representatives			1.80	1.80	1.80
Crossing Guards	6.50	6.50	6.50	6.50	6.50
<i>Total Part Time</i>	7.00	7.00	8.30	8.30	8.30
<i>Total Full Time Equivalents</i>	90.00	88.00	87.30	87.30	87.30

Police Pension

<i>Budgeted Expenditures</i>	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	2,100,501	2,192,450	2,192,450	2,334,878	2,402,014
Contractual	77,231	115,536	115,536	77,761	80,093
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	2,177,731	2,307,986	2,307,986	2,412,638	2,482,108
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	2,177,731	2,307,986	2,307,986	2,412,638	2,482,108
 <i>Funding Sources</i>					
Police Pension Fund	2,177,731	2,307,986	2,307,986	2,412,638	2,482,108
<i>Total Funding Sources</i>	2,177,731	2,307,986	2,307,986	2,412,638	2,482,108

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Fire Department Summary

Fire Operating, Foreign Fire, and Pension

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	13,725,159	13,649,044	13,623,050	13,949,102	14,069,696
Contractual	291,210	301,757	344,500	304,922	350,993
Commodities	266,949	212,056	209,450	283,813	333,385
Other Charges	2,582,687	2,826,457	2,806,457	2,803,473	2,910,540
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	16,866,005	16,989,314	16,983,457	17,341,309	17,664,614
<i>Other Expenditures</i>					
Interfund Charges	619,239	720,179	720,179	714,057	883,377
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	619,239	720,179	720,179	714,057	883,377
<i>Total Expenditures</i>	17,485,244	17,709,493	17,703,637	18,055,366	18,547,991
<i>Funding Sources</i>					
Corporate Fund	13,521,977	13,699,036	13,693,180	13,702,464	14,018,729
Foreign Fire Fund	55,456	60,000	60,000	106,852	113,360
Firefighters' Pension Fund	3,907,811	3,950,457	3,950,457	4,246,050	4,415,901
<i>Total Funding Sources</i>	17,485,244	17,709,493	17,703,637	18,055,366	18,547,991
<i>Personnel Budget by Division</i>					
<i>Full Time Positions</i>					
Fire Services	86.00	83.00	82.00	82.00	82.00
<i>Total Full Time</i>	86.00	83.00	82.00	82.00	82.00
<i>Part Time Positions</i>					
Fire Services	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalents</i>	86.00	83.00	82.00	82.00	82.00

Fire Operating

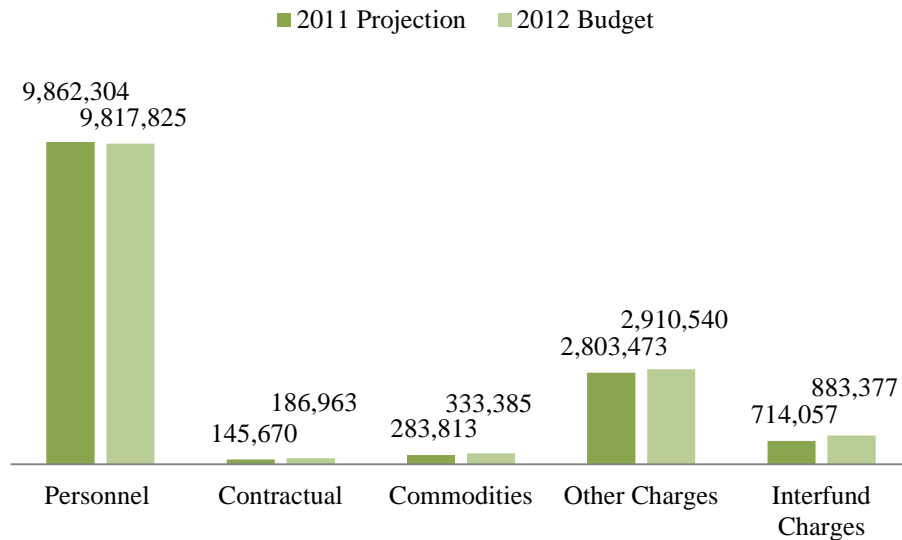
The mission of the Fire Department is to provide high quality fire and emergency medical services to residents and businesses in a fiscally responsible manner. The Department has three functional areas: suppression/rescue, emergency medical services, and public education. The Fire Department provides protection services to the Village of Golf and areas of unincorporated Cook County, resulting in the protection of more than 65,000 people over a 21.5 square mile area.

2011 Accomplishments

- Placed in service two (2) Pierce fire engines at Stations, one at Station 6 and one at Station 7.
- Promoted a Lieutenant to Captain; promoted two firefighters to Lieutenant; hired eight firefighters to fill vacancies.
- Implemented an electronic ambulance patient care reporting system.
- Completed the initial steps towards radio frequency narrow banding of fire department radios and dispatch base stations as required by FCC compliance mandate (January 1, 2013). Full compliance will be met in quarter three of 2012.
- Completed an upgrade to over 50% of the apparatus with mobile data computers.
- Negotiated a four-year labor contract with the Glenview Professional Firefighters Union, Local 4186.
- Worked with Facilities and TRIA to develop a scope of work document for remodeling portions of Station 8.
- Reduced overtime expenditures by reducing minimum staffing during non-peak hours.

Expenditure Analysis

- Personnel expenditures decreased slightly between 2011 Projections and 2012 Budget due to an increase in the employee health insurance contribution percentage.
- Contractual expenditures increased due to the Fire Department budgeting for pre-employment items such as testing, physicals, etc.
- Commodity expenditures include quartermaster, medical and equipment supplies
- Other Charges include the Village's contribution to Fire pensions. These expenditures are transferred to the Firefighters' Pension Fund, where payments are made.



Fire Operating

	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Budgeted Expenditures</i>	Actual	Original	Revised	Projected	Budget
<i>Operating Expenditures</i>					
Personnel	9,955,058	9,819,587	9,793,593	9,862,304	9,817,825
Contractual	153,500	180,757	223,500	145,670	186,963
Commodities	266,949	212,056	209,450	283,813	333,385
Other Charges	2,582,687	2,826,457	2,806,457	2,803,473	2,910,540
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	12,958,194	13,038,857	13,033,000	13,095,259	13,248,712
<i>Other Expenditures</i>					
Interfund Charges	619,239	720,179	720,179	714,057	883,377
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	619,239	720,179	720,179	714,057	883,377
Total Expenditures	13,577,433	13,759,036	13,753,180	13,809,316	14,132,089
<i>Funding Sources</i>					
Corporate Fund	13,521,977	13,699,036	13,693,180	13,702,464	14,018,729
Foreign Fire Fund	55,456	60,000	60,000	106,852	113,360
Total Funds Sources	13,577,433	13,759,036	13,753,180	13,809,316	14,132,089
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</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	-	-	-
Fire Battalion Chief	4.00	4.00	4.00	4.00	4.00
Fire Captain	3.00	3.00	3.00	3.00	3.00
Fire Lieutenant	12.00	12.00	12.00	12.00	12.00
Firefighter Paramedic	59.00	59.00	55.00	55.00	55.00
Firefighter	4.00	1.00	5.00	5.00	5.00
Total Full Time	86.00	83.00	82.00	82.00	82.00
<i>Part Time Positions</i>					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	86.00	83.00	82.00	82.00	82.00

Fire Pension

<i>Budgeted Expenditures</i>	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	3,770,101	3,829,457	3,829,457	4,086,798	4,251,872
Contractual	137,711	121,000	121,000	159,252	164,030
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	3,907,811	3,950,457	3,950,457	4,246,050	4,415,901
 <i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
 <i>Total Expenditures</i>	3,907,811	3,950,457	3,950,457	4,246,050	4,415,901
 <i>Funding Sources</i>					
Firefighters' Pension Fund	3,907,811	3,950,457	3,950,457	4,246,050	4,415,901
<i>Total Funds Sources</i>	3,907,811	3,950,457	3,950,457	4,246,050	4,415,901

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Planning and Economic
Development

Administration

Planning

Economic
Development

Planning and Economic Development Department Summary

Administration, Planning, and Economic Development

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	2,243,165	1,242,922	1,192,237	1,016,226	703,406
Contractual	280,787	236,323	242,023	203,667	151,680
Commodities	7,518	5,700	5,300	4,958	3,200
Other Charges	36,958	47,760	42,760	39,260	42,310
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	<u>2,568,428</u>	<u>1,532,705</u>	<u>1,482,320</u>	<u>1,264,112</u>	<u>900,596</u>
<i>Other Expenditures</i>					
Interfund Charges	39,169	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	<u>39,169</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Expenditures</i>	<u><u>2,607,598</u></u>	<u><u>1,532,705</u></u>	<u><u>1,482,320</u></u>	<u><u>1,264,112</u></u>	<u><u>900,596</u></u>
<i>Funding Sources</i>					
Corporate Fund	2,607,598	1,532,705	1,482,320	1,264,112	900,596
<i>Total Funding Sources</i>	<u>2,607,598</u>	<u>1,532,705</u>	<u>1,482,320</u>	<u>1,264,112</u>	<u>900,596</u>
<i>Personnel Budget by Division</i>					
<i>Full Time Positions</i>					
Administration	5.00	5.00	4.00	4.00	3.00
Planning	5.00	5.00	2.00	2.00	2.00
Inspectional Services	-	-	-	-	-
Economic Development	-	-	-	-	-
<i>Total Full Time</i>	<u>10.00</u>	<u>10.00</u>	<u>6.00</u>	<u>6.00</u>	<u>5.00</u>
<i>Part Time Positions</i>					
Administration	-	-	-	-	-
Planning	1.50	1.50	1.00	1.00	1.00
Inspectional Services	-	-	-	-	-
Economic Development	-	-	-	-	0.60
<i>Total Part Time</i>	<u>1.50</u>	<u>1.50</u>	<u>1.00</u>	<u>1.00</u>	<u>1.60</u>
<i>Total Full Time Equivalents</i>	<u><u>11.50</u></u>	<u><u>11.50</u></u>	<u><u>7.00</u></u>	<u><u>7.00</u></u>	<u><u>6.60</u></u>

Planning and Economic Development - Administration

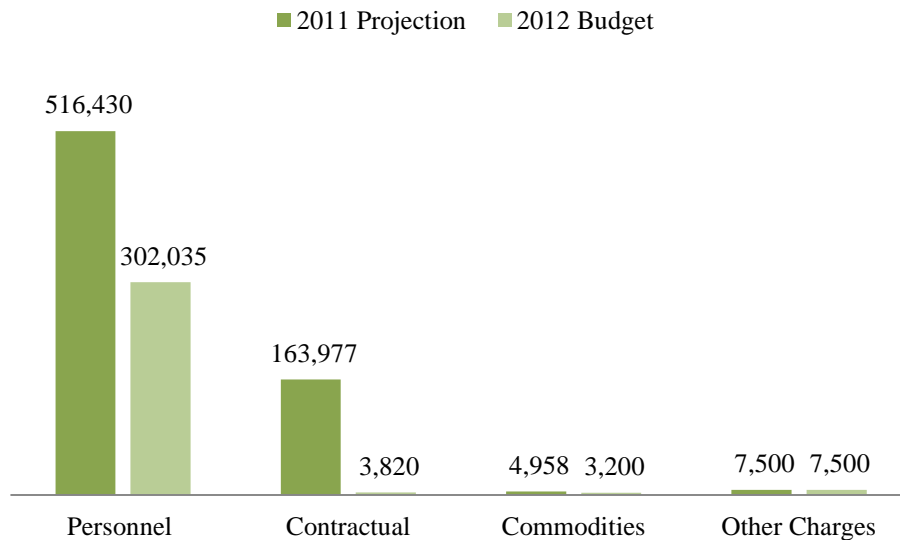
The Administration division of the Planning and Economic Development Department includes three positions; Director, Administrative Coordinator and Administrative Assistant. This office oversees activities of the divisions and provides project management support.

2011 Accomplishments

- Implemented Administrative Adjudication program.
- Compiled first annual departmental report that provided performance and activity indicators.

Expenditure Analysis

- Personnel expenditures decreased due to the transfer of one Administrative Coordinator to the Capital Projects Department and the elimination of an Administrative Coordinator position through the Voluntary Separation Program (VSP).
- Contractual expenditures decreased due to the movement of the consolidated contract from Administration to the Capital Projects Department.



Planning and Economic Development - Administration

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	2,243,165	586,642	529,650	516,430	302,035
Contractual	280,787	195,378	201,078	163,977	3,820
Commodities	7,518	5,700	5,300	4,958	3,200
Other Charges	36,958	12,500	7,500	7,500	7,500
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	2,568,428	800,220	743,528	692,865	316,555
<i>Other Expenditures</i>					
Interfund Charges	39,169	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	39,169	-	-	-	-
<i>Total Expenditures</i>	2,607,598	800,220	743,528	692,865	316,555
<i>Funding Sources</i>					
Corporate Fund	2,607,598	800,220	743,528	692,865	316,555
<i>Total Funding Sources</i>	2,607,598	800,220	743,528	692,865	316,555
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
Director	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	3.00	3.00	2.00	2.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	5.00	5.00	4.00	4.00	3.00
<i>Part Time Positions</i>					
NA	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalents</i>	5.00	5.00	4.00	4.00	3.00

Planning

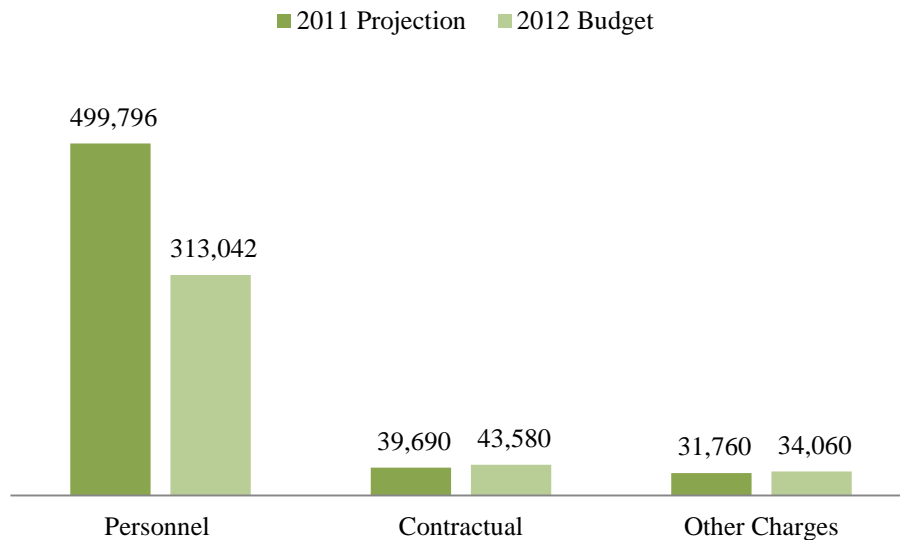
The Planning division assists with the review of proposed land uses and development projects to ensure compatibility with the Village's Comprehensive Plan. Planning staff also assists in implementing major planning initiatives such as corridor & special area studies. The Planning division processes petitions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

2011 Accomplishments

- Recommended adoption of several significant code updates including infill drainage, and TCSF requirements; recommended for appearance approval, ground sign design guidelines; and implemented administrative approval of electronic charging stations.
- Continued to manage public review and regulatory processes, including Pulte homes, Glenbrook Hospital, Glenview Commons, Midwest Palliative Healing Garden, Chicago Lighthouse for the Blind, proposed Mr. Clean car wash, Pappas Construction and the Park District Administration Building.
- Continued implementation of Waukegan Road corridor plan and Milwaukee Avenue corridor plan recommendations.

Expenditure Analysis

- Personnel expenditures decreased as a result of two positions being moved to the Capital Projects Department and one position being part of a reduction in force.
- Contractual expenditures include funding for memberships as well as for the printing of documents, maps, fiscal impact studies and environmental reviews.
- Other charges expenditures include funding for the various commissions and boards.



Planning

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	656,280	662,587	499,796	313,042
Contractual	-	40,945	40,945	39,690	43,580
Commodities	-	-	-	-	-
Other Charges	-	35,260	35,260	31,760	34,060
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	-	732,485	738,792	571,246	390,682
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	-	732,485	738,792	571,246	390,682
<i>Funding Sources</i>					
Corporate Fund	-	732,485	738,792	571,246	390,682
<i>Total Funding Sources</i>	-	732,485	738,792	571,246	390,682
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
Senior Planner	1.00	1.00	1.00	1.00	1.00
Civil Engineer	1.00	1.00	-	-	-
Director of Planning	1.00	1.00	1.00	1.00	1.00
Village Planner	1.00	1.00	-	-	-
Senior Civil Engineer	1.00	1.00	-	-	-
<i>Total Full Time</i>	5.00	5.00	2.00	2.00	2.00
<i>Part Time Positions</i>					
Intern	1.50	1.50	1.00	1.00	1.00
<i>Total Part Time</i>	1.50	1.50	1.00	1.00	1.00
<i>Total Full Time Equivalents</i>	6.50	6.50	3.00	3.00	3.00

Economic Development

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

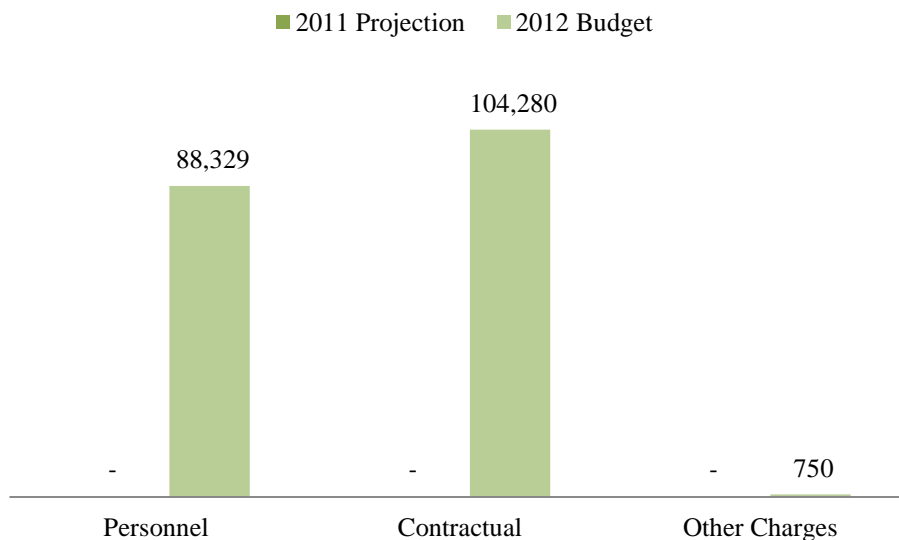
This division was previously embedded within the Village Manager's Office administrative budget. As a result of restructuring the 2012 Budget reflects economic development as a division within the Planning and Economic Development Department.

2011 Accomplishments

- Negotiated Chestnut & Waukegan redevelopment agreement to facilitate the construction of improved four-way intersection.
- Renovated commercial retail center, consistent with public safety and redevelopment planning goals identified in the Waukegan Road Corridor Plan.
- Enhanced Chamber of Commerce liaison relationship through ex officio participation on Chamber Board of Directors, and support of cooperative programming.

Expenditure Analysis

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



Economic Development

<i>Budgeted Expenditures</i>	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
<i>Operating Expenditures</i>	Actual	Original	Revised	Projected	Budget
Personnel	-	-	-	-	88,329
Contractual	-	-	-	-	104,280
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	750
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	-	-	-	-	193,359
 <i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
 <i>Total Expenditures</i>	-	-	-	-	193,359
 <i>Funding Sources</i>					
Corporate Fund	-	-	-	-	193,359
<i>Total Funding Sources</i>	-	-	-	-	193,359
 <u><i>Personnel Budget by Position</i></u>					
 <i>Full Time Positions</i>					
NA	-	-	-	-	-
<i>Total Full Time</i>	-	-	-	-	-
 <i>Part Time Positions</i>					
Economic Development Manager	-	-	-	-	0.60
<i>Total Part Time</i>	-	-	-	-	0.60
 <i>Total Full Time Equivalents</i>	-	-	-	-	0.60

Capital Projects and
Inspectional Services

Administration

Facilities

Capital Improvement
Program

Inspectional Services

Special Service
Areas

Capital Projects and Inspectional Services Department

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

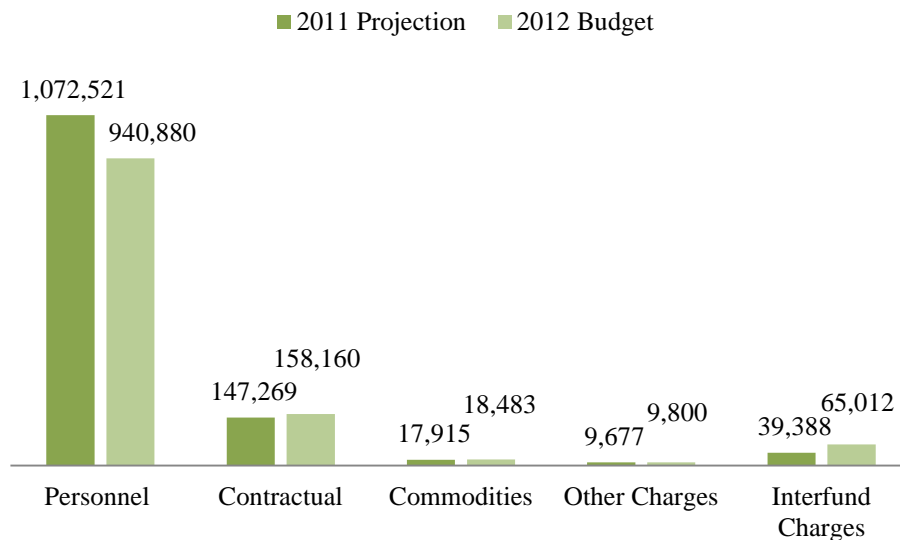
Budgeted Expenditures	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
Operating Expenditures					
Personnel	1,722,210	2,894,914	2,869,982	2,886,051	2,816,823
Contractual	1,654,368	923,138	2,771,871	2,675,584	1,149,370
Commodities	699,279	836,340	923,582	755,126	804,491
Other Charges	137,491	1,174,784	1,174,184	1,155,322	1,142,903
Capital Outlay	1,176,514	1,698,000	1,496,812	1,301,812	55,000
Total Operating Expenditures	5,389,863	7,527,177	9,236,431	8,773,895	5,968,586
Other Expenditures					
Interfund Charges	112,138	111,675	647,975	431,404	1,227,750
Capital Projects	13,991,477	18,434,721	22,632,496	15,131,243	16,726,197
Depreciation	1,692,810	-	-	-	-
Transfer Out	2,000	3,682,185	3,682,185	3,682,185	208,595
Total Other Expenditures	15,798,425	22,228,581	26,962,655	19,244,832	18,162,542
Total Expenditures	21,188,289	29,755,757	36,199,087	28,018,727	24,131,128
Funding Sources					
Corporate Fund	2,716,511	3,231,319	3,206,087	3,141,034	3,456,638
Glen Redevelopment Fund	654,556	630,671	571,671	590,731	-
Glen Caretaker Fund	-	53,022	136,678	133,022	-
Special Tax Allocation Fund	-	-	5,000	-	570,370
Glenview Water Fund	2,140,820	3,002,910	3,835,241	3,496,739	4,320,715
Glenview Sanitary Fund	1,357,853	4,096,076	4,225,728	2,120,669	3,566,588
Wholesale Water Fund	62,945	235,000	238,380	238,380	242,085
Commuter Parking Fund	43,744	102,033	118,033	114,830	227,074
North Maine Water & Sewer Fund	257,919	620,327	725,831	645,823	1,297,906
Facility Repair and Replacement Fund	1,176,514	2,580,000	2,580,000	2,380,000	1,873,500
Special Service Area Bond Fund	130,639	97,669	97,669	97,669	274,569
Capital Projects Fund	9,201,272	7,686,361	12,515,102	9,866,162	4,094,583
2006A Project Fund	-	2,800,185	2,800,185	2,800,185	-
Glen Capital Projects	2,084,863	3,050,185	3,564,483	814,483	2,627,500
Motor Fuel Tax Fund	1,360,651	1,570,000	1,579,000	1,579,000	1,579,600
Total Funding Sources	21,188,289	29,755,757	36,199,087	28,018,727	24,131,128
Personnel Budget by Division					
Full Time Positions					
Administration	8.00	6.41	5.84	5.84	5.84
Facilities	3.00	3.00	3.00	3.00	3.00
Inspectional Services	9.00	9.00	8.00	8.00	9.00
Capital Improvements	-	1.59	1.16	1.16	1.16
Total Full Time	20.00	20.00	18.00	18.00	19.00
Part Time Positions					
Administration	-	-	-	-	-
Facilities	0.60	0.60	0.60	0.60	0.60
Inspectional Services	2.00	2.00	2.50	2.50	3.60
Capital Improvements	-	-	-	-	-
Total Part Time	2.60	2.60	3.10	3.10	4.20
Total Full Time Equivalents	22.60	22.60	21.10	21.10	23.20

Capital Projects and Inspectional Services - Administration

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

Expenditure Analysis

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



Capital Projects and Inspectional Services - Administration

	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012
	Actual	Original	Revised	Projected	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	1,303,499	1,042,702	991,039	1,072,521	940,880
Contractual	192,341	197,790	146,570	147,269	158,160
Commodities	8,805	18,315	17,915	17,915	18,483
Other Charges	4,503	10,400	10,400	9,677	9,800
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	1,509,148	1,269,207	1,165,924	1,247,382	1,127,323
<i>Other Expenditures</i>					
Interfund Charges	102,311	51,466	51,466	39,388	65,012
Capital Projects	-	-	-	-	-
Transfer Out	2,000	-	-	-	-
Total Other Expenditures	104,311	51,466	51,466	39,388	65,012
Total Expenditures	1,613,460	1,320,673	1,217,389	1,286,770	1,192,335
<i>Funding Sources</i>					
Corporate Fund	958,904	690,002	645,718	696,039	759,585
Glen Redevelopment Fund	654,556	630,671	571,671	590,731	-
Special Tax Allocation Fund	-	-	-	-	432,750
Total Funding Sources	1,613,460	1,320,673	1,217,389	1,286,770	1,192,335
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Director	1.00	0.85	0.85	0.85	0.85
Assistant Director	1.00	0.85	-	-	-
Administrative Coordinator	1.00	0.85	0.85	0.85	0.85
Design Engineer	1.00	0.72	0.72	0.72	0.72
Capital Project Division Manager	1.00	0.85	0.85	0.85	0.85
Design Division Engineer	1.00	0.72	-	-	-
Senior Civil Engineer	-	-	1.00	1.00	1.00
Village Engineer	1.00	0.85	0.85	0.85	0.85
Project Manager	1.00	0.72	0.72	0.72	0.72
Total Full Time	8.00	6.41	5.84	5.84	5.84
<i>Part Time Positions</i>					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	8.00	6.41	5.84	5.84	5.84

Facilities Management

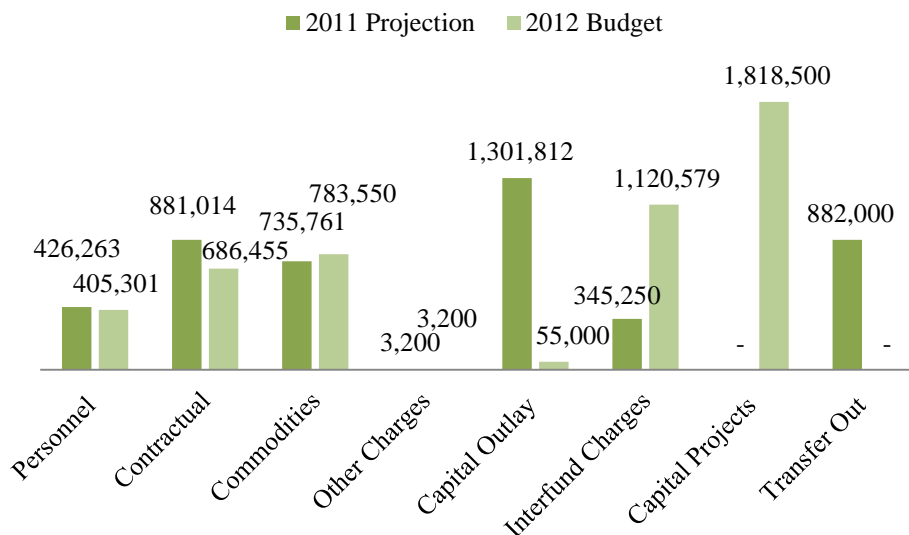
The Village currently owns and maintains 31 facilities including 300,000 square feet of buildings and 640,000 square of parking decks. Beyond annual operating maintenance, these 31 facilities require capital maintenance and improvements to ensure that they meet and exceed their useful life and provide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

2011 Accomplishments

- Initiated use of the MUNIS Work Order module for facilities items which will tie into the Village’s financial software and provide better management reports and metrics.
- Completed the five-year update for the Village’s Facilities CIP.
- Coordinated various roof repair and replacement projects as recommended by the Reserve Study including: the Village Hall Atrium, Laramie Water Pumping Station, Heatherfield Sanitary Lift Station, and the Public Works Phase II and III Buildings.
- Coordinated various joint purchasing initiatives as part of the Municipal Partnering Initiative (MPI) and will continue these efforts in 2012 to attempt to identify economies of scale by jointly bidding various projects with area municipalities and other entities.
- Implemented various other facilities maintenance contracts including village-wide masonry tuck-pointing, painting and other projects.

Expenditure Analysis

- The Facility Capital Improvements are projected in Capital Outlay for 2011 and are budgeted in Capital Projects in the 2012 budget.
- Interfund charges increase in the 2012 Budget as a result of two large water projects that are funded by internal service charges from the Glenview Water Fund to the Facility Repair and Replacement Fund.
- 2011 Projections reflect a one-time transfer. There are no budgeted transfers out in 2012.



Facilities Management

Budgeted Expenditures	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	418,712	409,005	423,469	426,263	405,301
Contractual	636,995	716,018	911,240	881,014	686,455
Commodities	690,474	816,050	903,692	735,761	783,550
Other Charges	2,377	3,200	3,200	3,200	3,200
Capital Outlay	1,176,514	1,698,000	1,496,812	1,301,812	55,000
Total Operating Expenditures	2,925,072	3,642,273	3,738,412	3,348,050	1,933,506
<i>Other Expenditures</i>					
Interfund Charges	9,799	8,440	544,740	345,250	1,120,579
Capital Projects	-	-	-	-	1,818,500
Depreciation	43,744	-	-	-	-
Transfer Out	-	882,000	882,000	882,000	-
Total Other Expenditures	53,543	890,440	1,426,740	1,227,250	2,939,079
Total Expenditures	2,978,615	4,532,713	5,165,152	4,575,300	4,872,585
<i>Funding Sources</i>					
Corporate Fund	1,757,607	1,247,622	1,257,006	1,213,640	1,153,901
Glen Caretaker Fund	-	53,022	136,678	133,022	-
Special Tax Allocation Fund	-	-	5,000	-	137,620
Glenview Water Fund	368	379,270	867,530	616,832	1,338,824
Glenview Sanitary Fund	174	40,024	66,784	62,862	63,524
Wholesale Water Fund	130	15,000	18,380	18,380	17,085
Commuter Parking Fund	43,744	102,033	118,033	114,830	227,074
North Maine Water & Sewer Fund	77	115,743	115,743	35,735	61,058
Facility Repair and Replacement Fund	1,176,514	2,580,000	2,580,000	2,380,000	1,873,500
Total Funding Sources	2,978,615	4,532,713	5,165,152	4,575,300	4,872,585
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Facilities Assistant	1.00	1.00	1.00	1.00	1.00
Facilities Manager	1.00	1.00	1.00	1.00	1.00
Lead Facilities Technician	1.00	1.00	1.00	1.00	1.00
Total Full Time	3.00	3.00	3.00	3.00	3.00
<i>Part Time Positions</i>					
Administrative Secretary	0.60	0.60	0.60	0.60	0.60
Total Part Time	0.60	0.60	0.60	0.60	0.60
Total Full Time Equivalents	3.60	3.60	3.60	3.60	3.60

Inspectional Services

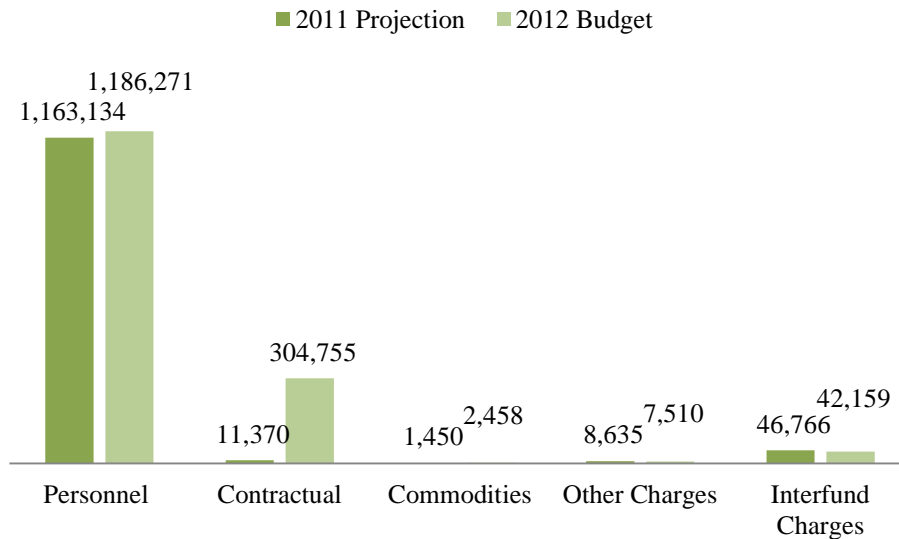
The Inspectional Services Division enforces Glenview’s building, health, fire, property maintenance and zoning codes. It reviews, approves, inspects, and issues permits for all construction throughout the Village. Inspectional Services staff also follows up on violations & complaints and performs all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

2011 Accomplishments

- Implemented a food health inspectional scoring system for local restaurants as required by State Code.
- Completed inspection efficiencies to improve the level of service for building and fire inspections.
- Updated Municipal Code to reflect the 2011 National Electric Code.
- Supported the implementation of Administrative Adjudication to effectively reduce compliance times for local issues of concern.
- Instituted a preliminary site analysis process to allow residents the opportunity to have direct interaction with staff prior to permit issuance.
- Researched various permit fast-tracking initiatives and moved forward with handout standardization in 2011 and plan to implement Same Day Reviews (SDRs) for various permits in 2012 continuing to ease the permit process and improve customer service.

Expenditure Analysis

- Personnel expenditures increased between the 2011 Projection and 2012 Budget as a result of one full-time Civil Engineer position and one part-time Inspector position being included for part of 2011 and all of 2012.
- Contractual expenditures increased as a result of portions of the consolidated contract being moved from Planning and Economic Development Department Administration to Inspectional Services.



Inspectional Services

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	1,221,186	1,233,454	1,163,134	1,186,271
Contractual	-	9,330	7,330	11,370	304,755
Commodities	-	1,975	1,975	1,450	2,458
Other Charges	-	9,435	8,835	8,635	7,510
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	-	1,241,926	1,251,594	1,184,589	1,500,994
<i>Other Expenditures</i>					
Interfund Charges	-	51,769	51,769	46,766	42,159
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	51,769	51,769	46,766	42,159
Total Expenditures	-	1,293,695	1,303,363	1,231,355	1,543,153
<i>Funding Sources</i>					
Corporate Fund	-	1,293,695	1,303,363	1,231,355	1,543,153
Total Funding Sources	-	1,293,695	1,303,363	1,231,355	1,543,153
<u>Personnel Budget by Position</u>					
<i>Full Time Positions</i>					
Inspector	4.00	4.00	2.00	2.00	2.00
Administrative Coordinator	-	-	-	-	1.00
Sanitarian	2.00	2.00	2.00	2.00	2.00
Plan Review Manager	1.00	1.00	1.00	1.00	1.00
Civil Engineer	-	-	1.00	1.00	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
Total Full Time	9.00	9.00	8.00	8.00	9.00
<i>Part Time Positions</i>					
Inspector	2.00	2.00	2.50	2.50	3.60
Total Part Time	2.00	2.00	2.50	2.50	3.60
Total Full Time Equivalents	11.00	11.00	10.50	10.50	12.60

Capital Improvement Program

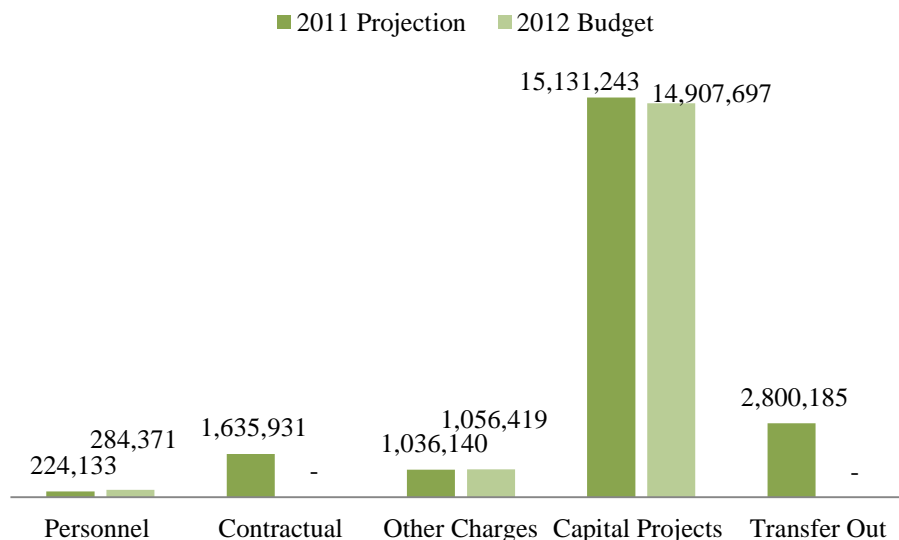
The Village's Capital Improvement Program (CIP) includes the planning and funding for the capital maintenance of the Village's core infrastructure including roadways, potable water mains, sanitary and storm sewers along with other components. Annually the Village Board reviews and approves a five-year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

2011 Accomplishments

- Managed the implementation of a \$12M 2011 Capital Improvement Program (CIP).
- Continued implementation of the approved Flood Risk Reduction Program (storm water master plan) to bring short-term and long-term storm water improvements to the Village.
- Continued implementation of the Bike & Sidewalk Master Plan including a contract award for the Centennial Trail extension and Willow Road sidewalk interconnect.
- Coordinated with the Metropolitan Water Reclamation District of Greater Chicago (MWRD) on regional projects to benefit Glenview.
- Closed-out the Glenview/Greenwood intersection project.
- Commenced Phase II engineering design for the Chestnut/Waukegan intersection project tentatively scheduled for 2013 construction.
- Completed the Village's typical four to five year update of the Village's roadway condition by IMS and will update the Board and public in early 2012.
- Continued to provide resident outreach to ensure residents had ample means for monitoring a project's completion and have direct input with departmental staff.

Expenditure Analysis

- Personnel increased slightly over the 2011 Projections as a result of updating the salary allocations.
- Professional services were originally budgeted in the Capital Projects cost category for 2011 and were then transferred to contractual. The 2012 Budget provides for professional service expenditures under the Capital Projects cost category.
- As a result of GASB 54, there are no Transfers Out for 2012.



Capital Improvements Program

	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	222,021	222,021	224,133	284,371
Contractual	825,032	-	1,706,731	1,635,931	-
Commodities	-	-	-	-	-
Other Charges	-	1,054,080	1,054,080	1,036,140	1,056,419
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	825,032	1,276,101	2,982,832	2,896,204	1,340,790
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	13,991,477	18,434,721	22,632,496	15,131,243	14,907,697
Special Service Areas	-	-	-	-	-
Depreciation	1,649,067	-	-	-	-
Transfer Out	-	2,800,185	2,800,185	2,800,185	-
Total Other Expenditures	15,640,543	21,234,906	25,432,681	17,931,428	14,907,697
Total Expenditures	16,465,575	22,511,007	28,415,513	20,827,632	16,248,487
<i>Funding Sources</i>					
Glenview Water Fund	2,140,452	2,623,640	2,967,711	2,879,907	2,981,892
Glenview Sanitary Fund	1,357,679	4,056,052	4,158,944	2,057,807	3,503,064
Wholesale Water Fund	62,816	220,000	220,000	220,000	225,000
North Maine Water & Sewer Fund	257,842	504,584	610,088	610,088	1,236,849
Capital Projects Fund	9,201,272	7,686,361	12,515,102	9,866,162	4,094,583
2006A Project Fund	-	2,800,185	2,800,185	2,800,185	-
Glen Capital Projects	2,084,863	3,050,185	3,564,483	814,483	2,627,500
Motor Fuel Tax Fund	1,360,651	1,570,000	1,579,000	1,579,000	1,579,600
Total Funding Sources	16,465,575	22,511,007	28,415,513	20,827,632	16,248,487
<u>Personnel Budget by Position</u>					
<i>Full Time Positions</i>					
Director	-	0.15	0.15	0.15	0.15
Assistant Director	-	0.15	-	-	-
Administrative Coordinator	-	0.15	0.15	0.15	0.15
Design Engineer	-	0.28	0.28	0.28	0.28
Capital Project Division Manager	-	0.15	0.15	0.15	0.15
Design Division Engineer	-	0.28	-	-	-
Village Engineer	-	0.15	0.15	0.15	0.15
Project Manager	-	0.28	0.28	0.28	0.28
Total Full Time	-	1.59	1.16	1.16	1.16
<i>Part Time Positions</i>					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	-	1.59	1.16	1.16	1.16

Special Service Areas

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

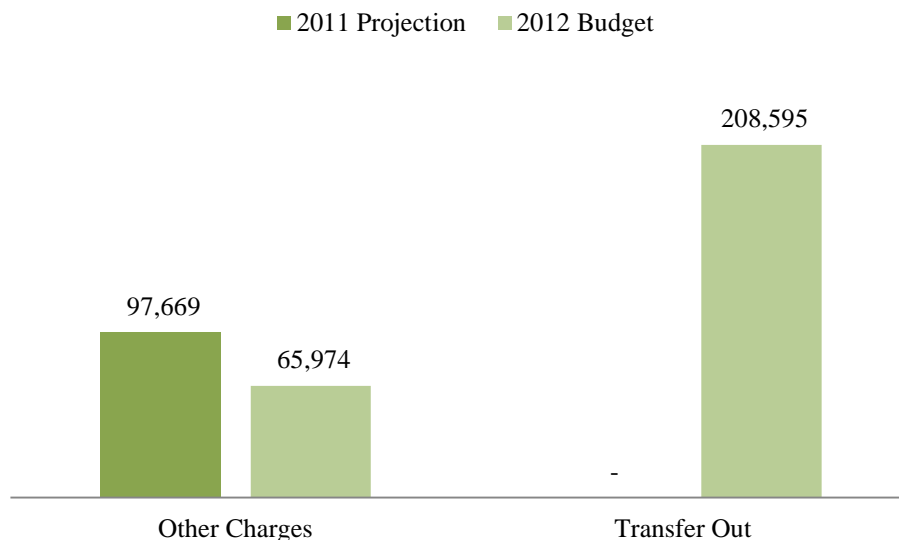
The project is engineered, competitively bid, and constructed under the supervision of the Village. The process is initiated by a petition, followed by development of conceptual plans and cost estimates which are provided to the affected properties. A formal ballot is conducted in which a 2/3 majority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

2011 Accomplishments

- Filed thirteen special service areas with Cook County to be included on property tax bills.

Expenditure Analysis

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



Special Service Areas

<i>Budgeted Expenditures</i>	FY 2010 Actual	FY 2011 Original	FY 2011 Revised	FY 2011 Projected	FY 2012 Budget
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	130,610	97,669	97,669	97,669	65,974
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	<u>130,610</u>	<u>97,669</u>	<u>97,669</u>	<u>97,669</u>	<u>65,974</u>
<i>Other Expenditures</i>					
Interfund Charges	28	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	-	-	-	-	208,595
<i>Total Other Expenditures</i>	<u>28</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>208,595</u>
<i>Total Expenditures</i>	<u><u>130,639</u></u>	<u><u>97,669</u></u>	<u><u>97,669</u></u>	<u><u>97,669</u></u>	<u><u>274,569</u></u>
<i>Funding Sources</i>					
Special Service Area Bond Fund	130,639	97,669	97,669	97,669	274,569
<i>Total Funding Sources</i>	<u><u>130,639</u></u>	<u><u>97,669</u></u>	<u><u>97,669</u></u>	<u><u>97,669</u></u>	<u><u>274,569</u></u>

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