



# 2014 ADOPTED ANNUAL BUDGET



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



# The Village of Glenview

## **Fiscal Year 2014 Adopted Annual Budget**

**Presented to:**

**Village Board of Trustees**

**James R. Patterson Jr.,  
President**

**And Trustees:**

**Scott R. Britton  
Paul Detlefs  
John Hinkamp  
Michael Jenny  
Deborah Karton  
Philip O'C. White**

Prepared and Presented by:

**Todd Hileman  
Village Manager**

**Don Owen  
Deputy Village Manager**

**Amy Ahner  
Administrative Services Director**

**Joe Kenney  
Community Development  
Director**

**Wayne Globerger  
Fire Chief**

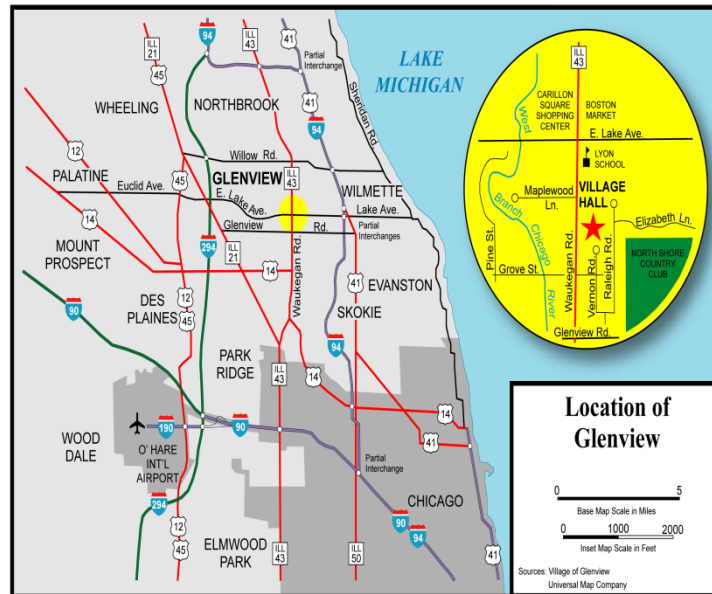
**William Fitzpatrick  
Police Chief**

**Jerry Burke  
Public Works Director**

and  
**The Staff of the  
Village of Glenview**

## Village of Glenview Profile

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



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

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

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

The President, with the Trustees, appoints the Village Manager, responsible for implementing Board policies and handling day-to-day operations, including overseeing a staff of approximately 274 full-time employees in six municipal departments; Administrative Services, Community Development, Fire, Village Manager's Office, Police, and Public Works.

# *Table of Contents*

---

Village of Glenview Profile .....	1
GFOA 2013 Award .....	5
Letter of Transmittal .....	7-9

## ***Introduction and Overview***

How to Use This Document .....	11-12
Village History .....	13-15
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 Plan and Performance Measures.....	35
Administrative Goals.....	36-39
Department Business Plans.....	41-51
Performance Measures.....	53-57

## ***Summary by Fund***

Village of Glenview Fund Structure .....	59
Revenue Highlights .....	60-65
Expenditure Highlights .....	66-70
All Funds Summary .....	71
2014 Village Sources and Uses.....	72
2014 Fund Balance Statements.....	73-76

## ***Corporate Fund***

Corporate Fund Summary .....	79-84
------------------------------	-------

## ***Special Revenue Funds***

Police Special Fund.....	87
Foreign Fire Fund .....	88
Special Tax Allocation Fund (TIF).....	89-90
Waukegan/Golf TIF Fund.....	91-92

***Enterprise Funds***

Enterprise Funds Overview.....95  
Glenview Water and Sanitary Sewer Funds Overview.....96  
Glenview Water Fund.....97-99  
Glenview Sanitary Sewer Fund.....100-102  
Wholesale Water Fund.....103-104  
Commuter Parking Fund .....105-106  
North Maine Water and Sewer Fund.....107-110

***Internal Service Funds***

Municipal Equipment Repair Fund .....113-114  
Capital Equipment Replacement Fund .....115-116  
Insurance and Risk Fund.....117-118  
Facility Repair and Replacement Fund .....119-120

***Trust and Agency Funds***

Trust and Agency Fund Overview .....123  
Police Pension Fund.....124  
Firefighters' Pension Fund.....125  
Escrow Deposit Fund.....126  
Special Service Area Bond Fund.....127

***Capital Project Funds***

Capital Project Funds Overview.....129  
Capital Projects Fund.....130  
Glen Capital Projects Fund.....131  
Permanent Fund.....132  
Motor Fuel Tax Fund.....133

***Debt Funds***

Corporate Purpose Bonds Fund.....135

***Budgets by Department***

Department Operating Summary.....137-138  
Village Board of Trustees.....139-144  
General Government.....145-152  
Village Manager's Office Department.....153-170  
Administrative Services Department.....171-184  
Public Works Department.....185-202  
Police Department.....203-207  
Fire Department.....209-217  
Planning and Economic Development Department.....219-223  
Community Development Department.....225-240

***Capital Spending and Debt Management***

Capital Spending.....243-258  
Debt Management.....259-274

***Component Unit***

Village of Glenview Public Library.....277-282

***Supplementary***

2014 Budget Resolution.....285-286  
2013 Tax Levy.....289-291  
Budget by Department, Fund and Cost Category.....293-316  
Glossary of Terms.....319-330  
Commonly Used Acronyms.....331



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Glenview  
Illinois**

For the Fiscal Year Beginning

**January 1, 2013**

Executive Director







# The Village of Glenview

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

I am pleased to present to you the proposed annual budget for Fiscal Year 2014. The Board of Trustees held three public budget workshops throughout the months of September and October, as well as a capital improvement workshop for resident input, which was held in October. This budget represents considerable effort and analysis on behalf of staff and a significant contribution of time for review and discussion on the part of the Village Board.

## ***Overview***

Preparation for the 2014 budget occurred in the context of a national economic climate that has begun to show some signs of recovery. The budget goals remain much the same as they have over the last several years; minimize the financial burden on Glenview taxpayers, identify cost efficiencies and opportunities, responsibly utilize Village reserves when necessary, and proactively structure the Village organization in order to maximize the level of service that can be provided with the current level of resources. The Village Board and management team have met these goals by continuously reviewing and revising business practices, organizational structure, staffing levels and financial policies.

The Village does not levy a tax rate but rather levies a specific dollar amount. The minor rate increase of .27% for the 2012 tax year was the result of a decrease in the Equalized Assessed Valuation (EAV) of 6% offset slightly by a 1% decrease, or \$117,613, in the amount levied. For the 2012 tax year the Village had \$32.5 million of additional EAV related to New Property yet the total Village EAV dropped 6%. For the 2013 property tax levy to be collected in 2014 the Village Board has limited the increase to the EAV associated with newly annexed, constructed or improved property, which is 1.44% for the 2012 tax year. The increase of \$159,149 should have the effect of a \$0 increase to current taxpayers on average.

The adopted budget includes Village wide revenues of \$188,863,522, of which \$60,274,718 are in the Corporate Fund. The Village wide expenditures are \$203,046,341, of which \$63,640,914 are in the Corporate Fund. It should be noted that the expenditures in excess of revenues are planned uses of fund balances and ending fund balances for all Village funds remain within the approved Village fund balance policies.

## ***2014 Financial Position***

The Village's financial goal is to achieve and maintain a structurally balanced budget that includes a healthy Corporate Fund reserve of 30% - 40% of expenditures, and a fully funded transfer to the Capital Improvements Program (CIP). The 2014 Budget achieves this goal with a projected ending fund balance of 37.6% and an increased CIP transfer of \$8,350,000, a significant increase over the annual scheduled transfer of \$5,000,000 due to significant one-time revenues from large development projects. The planned transfer of one-time revenues to finance capital improvements represents a concerted effort to maintain a structural balance within the Corporate Fund, accelerating the Village's storm water improvement plan that will help mitigate flooding for some 3,050 households during the next three to five (3-5) years.

As stated, the 2014 Budget represents a healthy financial position for the Village's Corporate Fund which is a result of expense reduction coupled with revenue generating initiatives. Over the past several years the Village board and management have demonstrated considerable effort to "right size" the organization and to develop a staffing model that is flexible and able to adapt to changing workload demands. The Municipal Partnering Initiative (MPI) that was established in 2010 has also presented opportunities to collaborate and improve the Village's economies of scale when going to bid and to leverage shared service opportunities. Management continues to pursue opportunities to increase efficiency and control costs through partnerships, alternative service delivery models, and adoption of innovative practices and technologies.

The Village has continued to aggressively pursue outside funding for capital projects. From 2005 to 2013, the Village has received over \$7,400,000 in state and federal funds to support a number of infrastructure projects. The 2014 CIP budget contains approximately \$27,900,000 in total planned projects in part due to outside funding (secured \$6,000,000 from Metropolitan Water Reclamation District for the East of Harms Regional Storm Water Project and \$2,780,000 from Federal Emergency Management Agency for Dewes/Henley/Harlem project) and will begin progress on an accelerated storm water master plan. Staff continues to have project ready plans to submit for outside funding as opportunities are made available.

The economic downturn beginning in 2008 brought significant declines in many key revenues that are only returning to near 2008 levels in 2013. Recent trending has shown continued improvement, with general and home rule sales tax showing steady growth over the last two years with higher than average year over year gains in recent months. A few large development projects throughout the Village in 2013 have boosted Building Permits and Annexation Fees and will increase future Property Tax, Utility Tax and Sales Tax revenues. Building Permits and related development revenues are expected to remain strong in 2014 as progress on large developments continues throughout the Village. There is reason to be cautious about the economy and the impact it has on the Village's finances. The financial position of the State of Illinois will continue to be a concern as they continue to explore ideas that may shift costs to local governments, or decrease shared revenues given their financial challenges.

### ***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 ensure Village resources are closely linked to policy goals.

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 the operating budget and financial practices to promote efficient service delivery, fiscal responsibility, and transparency.
- ✓ Continue developing intergovernmental relationships to enhance the overall quality of life in the Village.

- ✓ Enhance the Village's community planning and economic development efforts to continue improving the quality of life in the Village of Glenview.
- ✓ Enhance the Village's communication program to promote expedient and effective dissemination of information to internal and external customers of the Village.
- ✓ Continue improving the capital improvement program planning process pertaining to infrastructure and facilities projects in an effective, fiscally responsible manner.

### ***Long Term Financial Goals***

The Village's long term strategic goals cannot be met without consideration of the long term financial condition of the organization. The financial goals are derived from the strategic goals and are reinforced through various policies and directives established 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. These discussions are part of the budget workshop meetings open to the public. The long term financial goals include:

- ✓ Pay-as-you-go method for capital projects to avoid the costs associated with debt issuances when possible. 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 fund pension contributions in accordance with 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.
- ✓ Continue to seek alternative funding sources to diversify the Village's revenue streams to minimize the reliance on sales tax.

### ***Conclusion***

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

Sincerely,



Todd Hileman  
Village Manager

*VILLAGE OF GLENVIEW*



*INTRODUCTION AND OVERVIEW*

## *How to Use This Document*

---

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

The document is presented in a format that provides several levels of financial and operational detail; by department and by fund. This budget is divided into seven sections: Introduction and Overview, Business Plans and Performance Measures, Budgets by Fund, Budgets by Department, Capital Spending and Debt Management, Component Unit 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 2014 Budget was being developed and what actions were taken to maintain a healthy financial position. The overview also contains an organizational chart, the Village history and profile, financial policies, and an explanation of the budget process.

### ***Business Plans and Performance Measures***

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

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

The Financial Summary Table at the beginning of this section provides an overview of estimated 2014 revenues, expenditures and ending Fund Balance/Net Position. This section includes a chart depicting the fund structure and each Budget by Fund includes a written budget summary and a table that presents the estimated revenues, operational expenditures, capital expenditures, transfers and changes in Fund Balance (or Net Position). The written budget summary includes a detailed review of revenues and expenditures for the budget period. A summary by department, fund and cost category is also provided.

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

This section provides a view of the department across all functions and funds, including previous year accomplishments, staffing levels and a summary of expenditures. Some departments may have several divisions or subdivisions that are reported. For example, the Village Manager's Office reports on five divisions: Administration, Communications, Human Resources, Legal Services, and Public Safety Support Services as well as three subdivisions of Human Resources: Administration, Employee Benefits and Risk Management and two subdivisions of Public Safety Support Services: Joint Dispatch and Records Management. Other departments may only report at a department level, such as the Police Department. Department operating expenditures are reported by cost category and by fund; this provides the reader with the data to determine how much a department or function costs and their funding sources. A summary of the 2014 budget by division, character and fund is also provided.

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

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

### ***Component Unit***

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

### ***Supplementary Section***

The Supplementary Section contains a copy of the adopted FY 2014 Budget Resolution, 2013 Tax Levy documents, Summary Sheet of the FY 2014 Budget by Fund, Department and Cost Category, a Glossary of Terms for reference and a list of Commonly Used Acronyms.

---

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](http://www.glenview.il.us).

### ***First Inhabitants and Pioneers***

The first Indian tribe known to inhabit early Illinois was the Winnebago, followed by 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 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 from Europe and England looking for an opportunity to establish themselves. Illinois, unlike the original 13 states, was a vast sea of prairie grasses broken only by stands of oak trees which were called "groves." 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.

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. 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 in 1872 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. A parallel track was constructed in 1892 in anticipation of increased travel to the 1893 Columbian Exposition in Chicago.

### ***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 known today, is the name under which it has continued to grow and prosper.

### ***Mid-Century***

Population growth occurred slowly up to 1950 when the Census recorded 6,142 residents. Spurred by the opening of the Edens Expressway (Chicagoland's first expressway to the northern suburbs) along the eastern boundary of Glenview, the population increased to 18,132 at the 1960 Census and to 37,093 at the 1990 Census. The 2000 Census recorded a population of 41,847, up 12.8% from the 1990 Census within the Village's 13.5 square miles.

### ***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 the closing of Naval Air Station Glenview -- and two years later, on September 30, 1995, it was officially closed.

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 homes, offices, and retail space. Public amenities in The Glen include Lake Glenview, Park Center, Gallery Park, Air Station Prairie, two golf courses, and a Metra station.

A Special Census was conducted in 2005 to account for growth within The Glen resulting in a population of 44,443. The Village's population at the 2010 Census was 44,692.



### ***Stabilization and Redevelopment***

With the Glen largely developed, the community turned its attention toward planning for the orderly redevelopment of older commercial areas throughout the community, driven by private property objectives and guided by public planning principles. Corridor plans, with considerable public input, were prepared for Downtown, Milwaukee Avenue, and Waukegan Road.

The Great Recession of 2007-2009 temporarily stymied large-scale private investment; however, in the years since then, several sites of 20-40 acres vacated by major corporate facilities (Culligan, Avon, and Kraft) were purchased and are undergoing redevelopment with new office, retail, and residential uses. Along Milwaukee Avenue, nearly 150,000 square feet of new retail space has been constructed, and in downtown Glenview, a 44,000 square foot grocery store and 138-unit apartment/9,000 square foot retail development are anticipated to open in 2014. A new Library and expanded Glenbrook Hospital augmented the civic infrastructure during this period.

Between 2010 and 2012, the American Community Survey estimate of Glenview's population remained stable at 46,005; of the Village's 2012 assessed valuation, 71.5% was classified as residential, and 28.5% was commercial/industrial.

This page intentionally left blank.

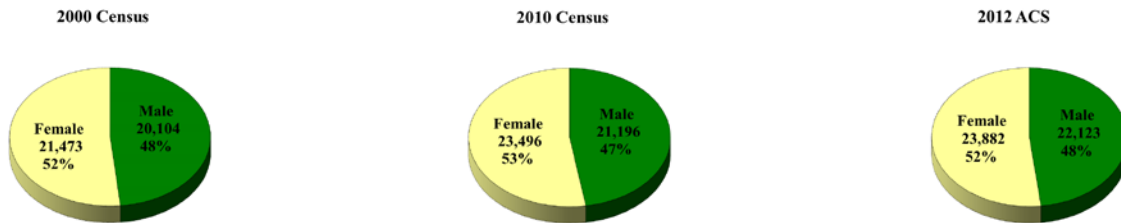
## Village of Glenview Demographics

### 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

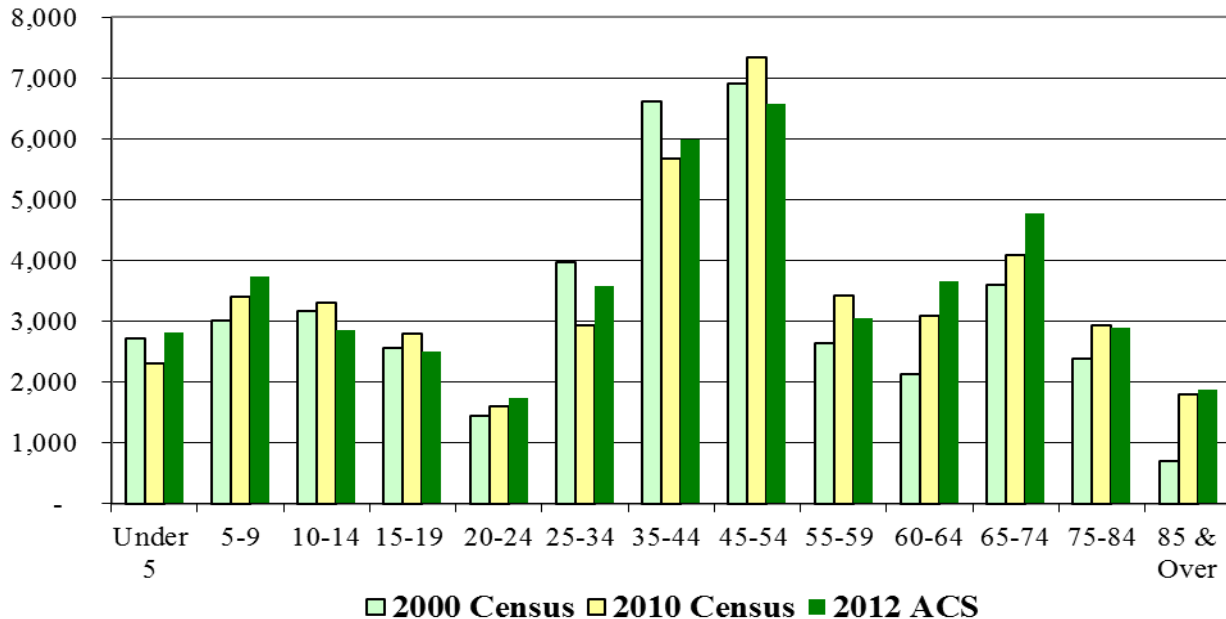
\* Source: U.S. Census Bureau Estimates and Data 2000 - 2010

### Gender

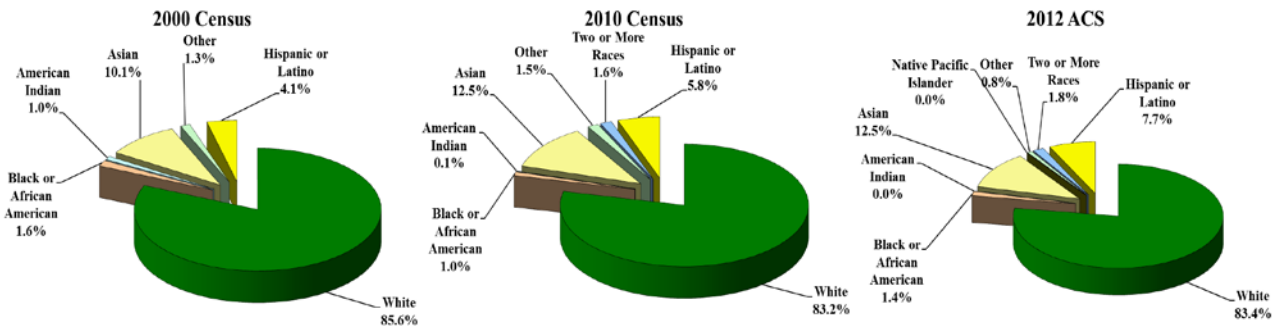


### Age Information

	2000 Census	2010 Census	2012 ACS
Median Age	41.3	45.5	44.5



## Population Diversity\*



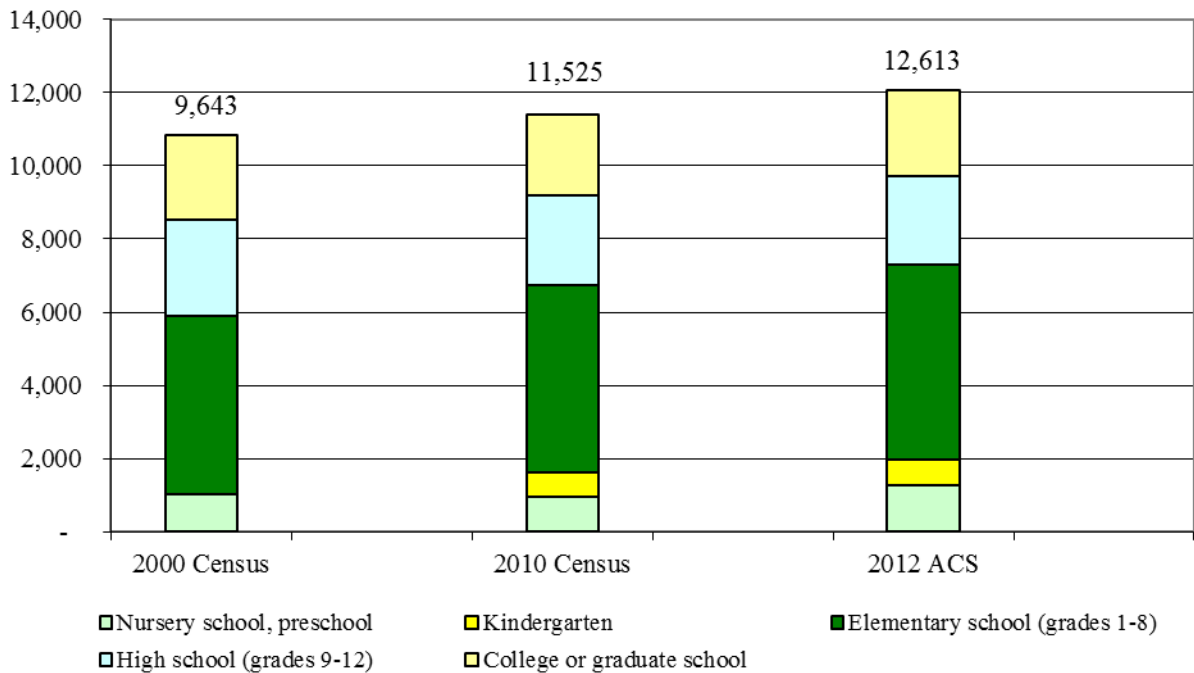
\*Respondents could select more than one category

## Education\*

	2000 Census		2010 Census		2012 ACS	
High School Graduate or Higher	27,215	94.30%	29,723	95.70%	30,796	95.10%
Bachelor's Degree or Higher	16,140	55.90%	19,474	62.70%	19,642	60.70%

\*Population over the age of 25

## School Enrollment\*



Notes:

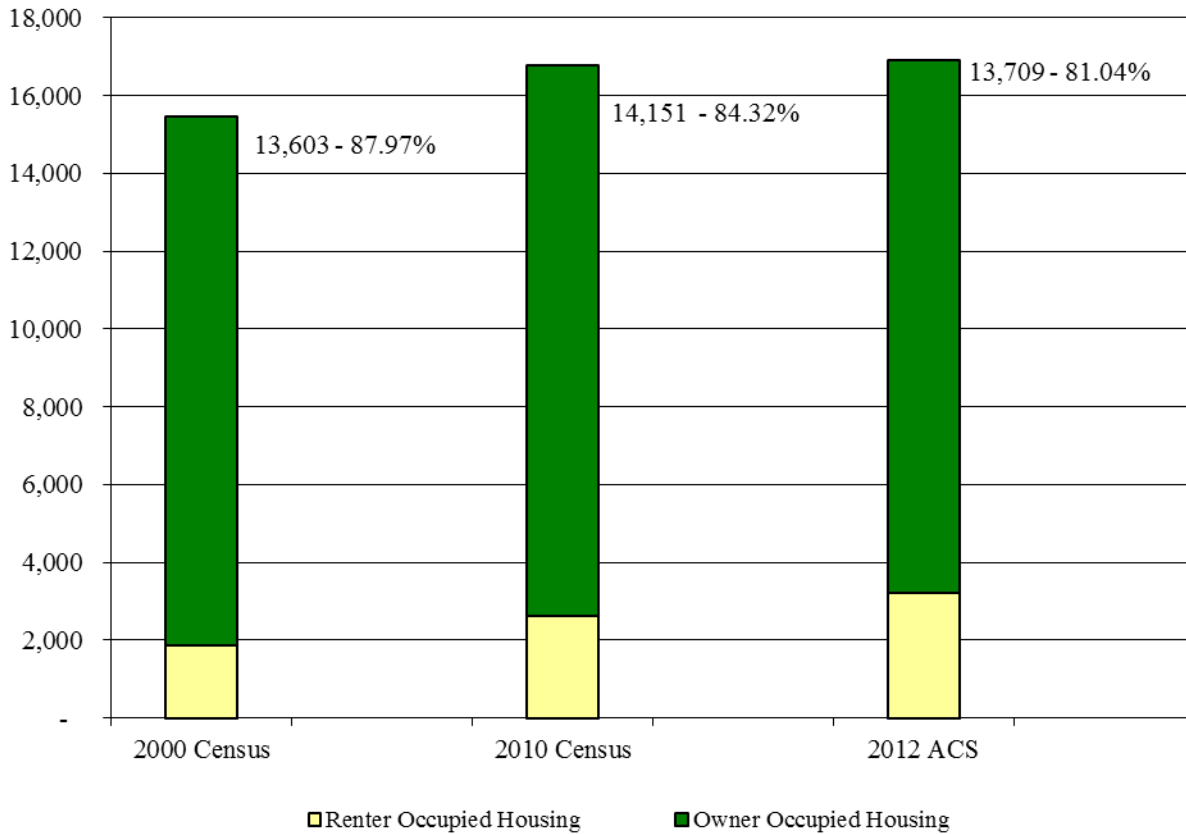
\*Population over the Age of 3

Number at top indicates total school enrollment

## Housing Characteristics

	2000 Census	2010 Census	2012 ACS
Average Household Size	2.67	2.62	2.67
Median Home Value	\$336,000	\$534,700	\$463,300

## 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

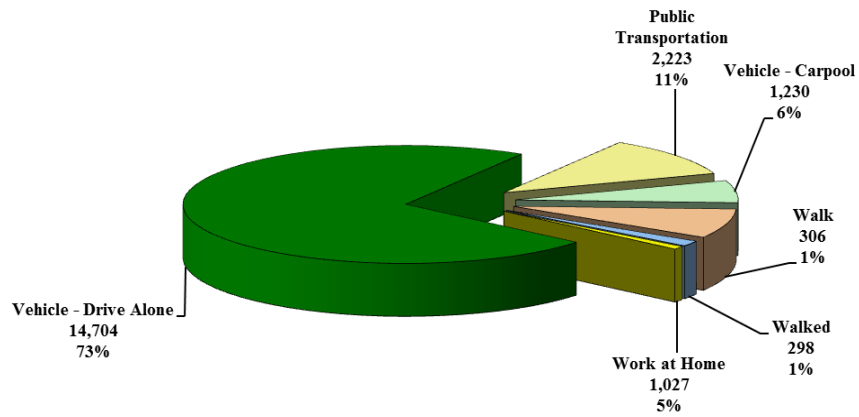
### Airports

O’Hare International Airport

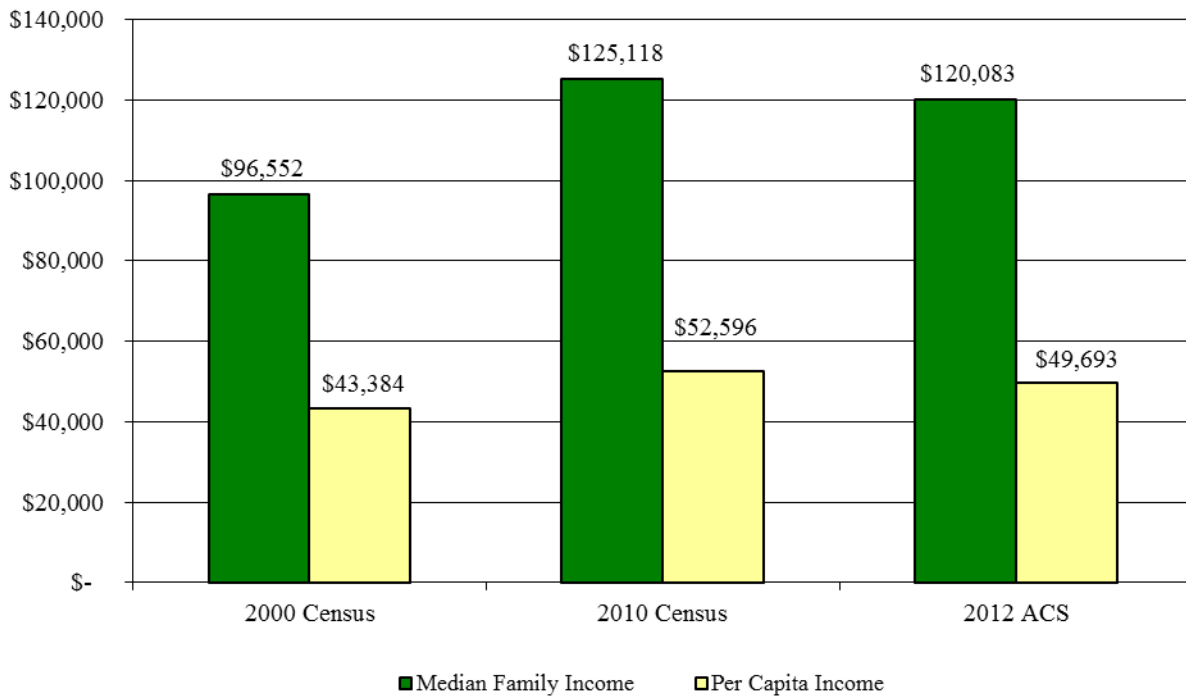
## Commute Time

	2000 Census	2010 Census	2012 ACS
Mean Travel Time (in minutes)	29.4	29.8	30.5

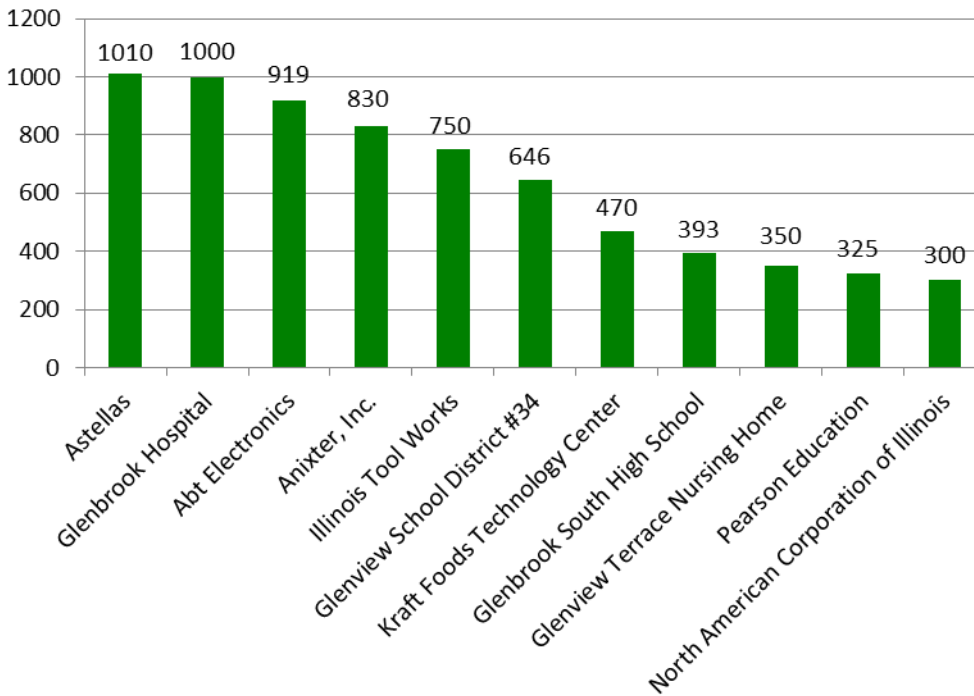
## Commuting Mode of Transportation



## Economic Characteristics



## Principal Area Employers

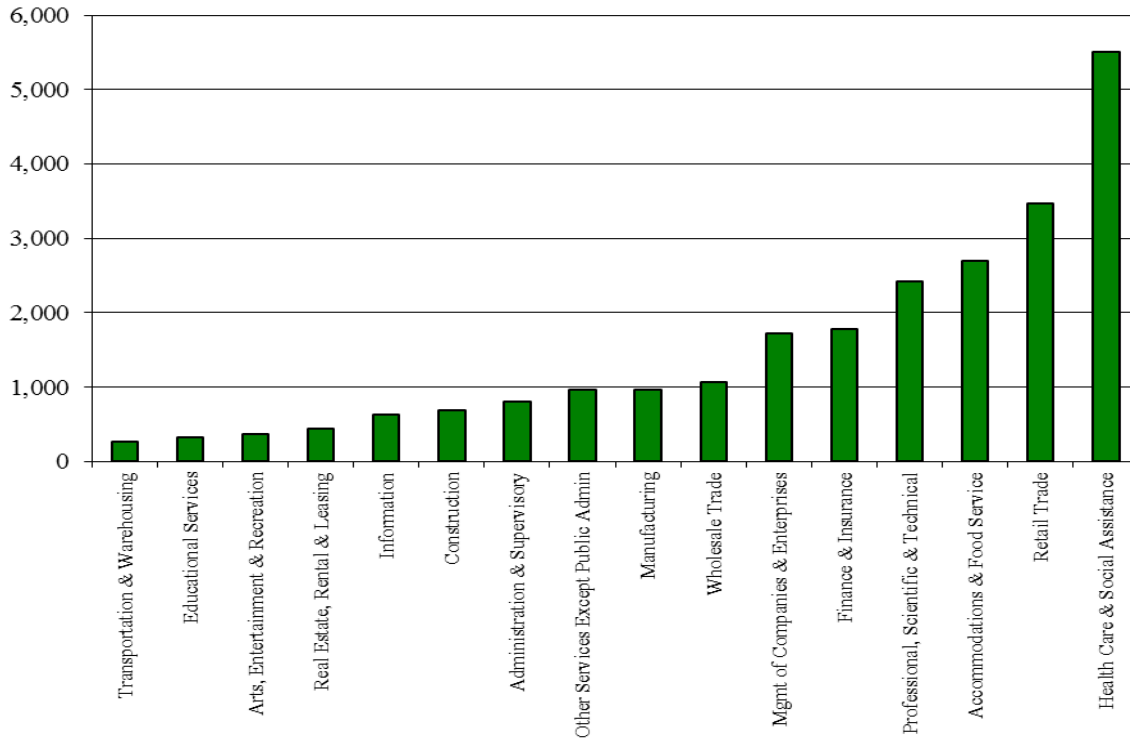


## Private Employment in the Village of Glenview\*

Year	Number of Private Companies	Percent Change	Number of Private Company Jobs	Percent Change
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%
2008	2,086	2.41%	23,343	1.22%
2009	2,098	0.58%	23,398	0.24%
2010	2,121	1.10%	23,240	-0.68%
2011	2,123	0.09%	23,994	3.24%
2012	2,172	2.31%	23,472	-2.18%

\*Source: Illinois Department of Employment Security

## Private Area Employers by Job Sector\*



\*Source: Where Workers Work

## Unemployment Rates\*

The Village's most recent unemployment figure indicates a rate of 6.2%, which is 2.7% below the State of Illinois rate of 8.9% and 1.9% below the National rate of 8.1%.



\*Source: Illinois Department of Employment Security



## ***Budget Process Overview***

---

The operating budget process usually spans over several months and involves 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 budget 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***

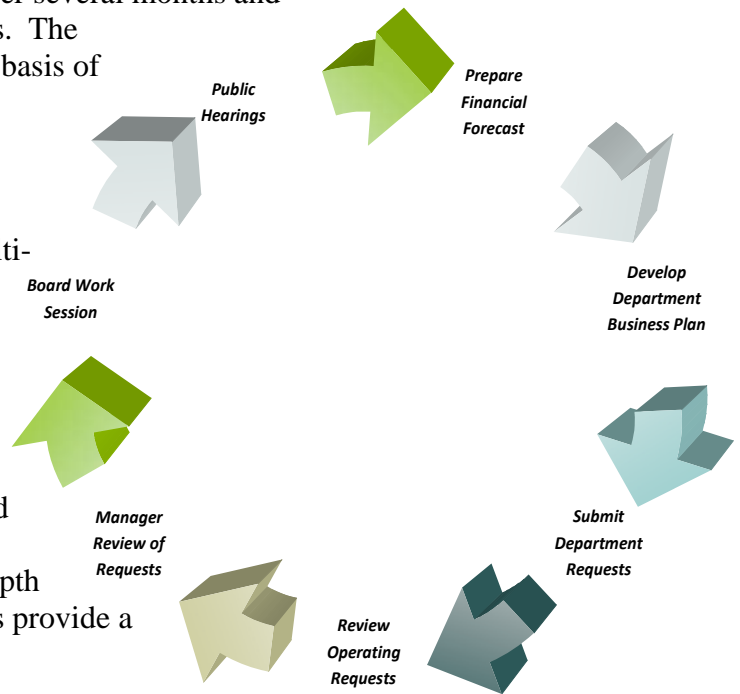
The Village Board holds several workshop sessions and invites the public to attend. Each workshop has a different focus and all funds are presented and discussed.

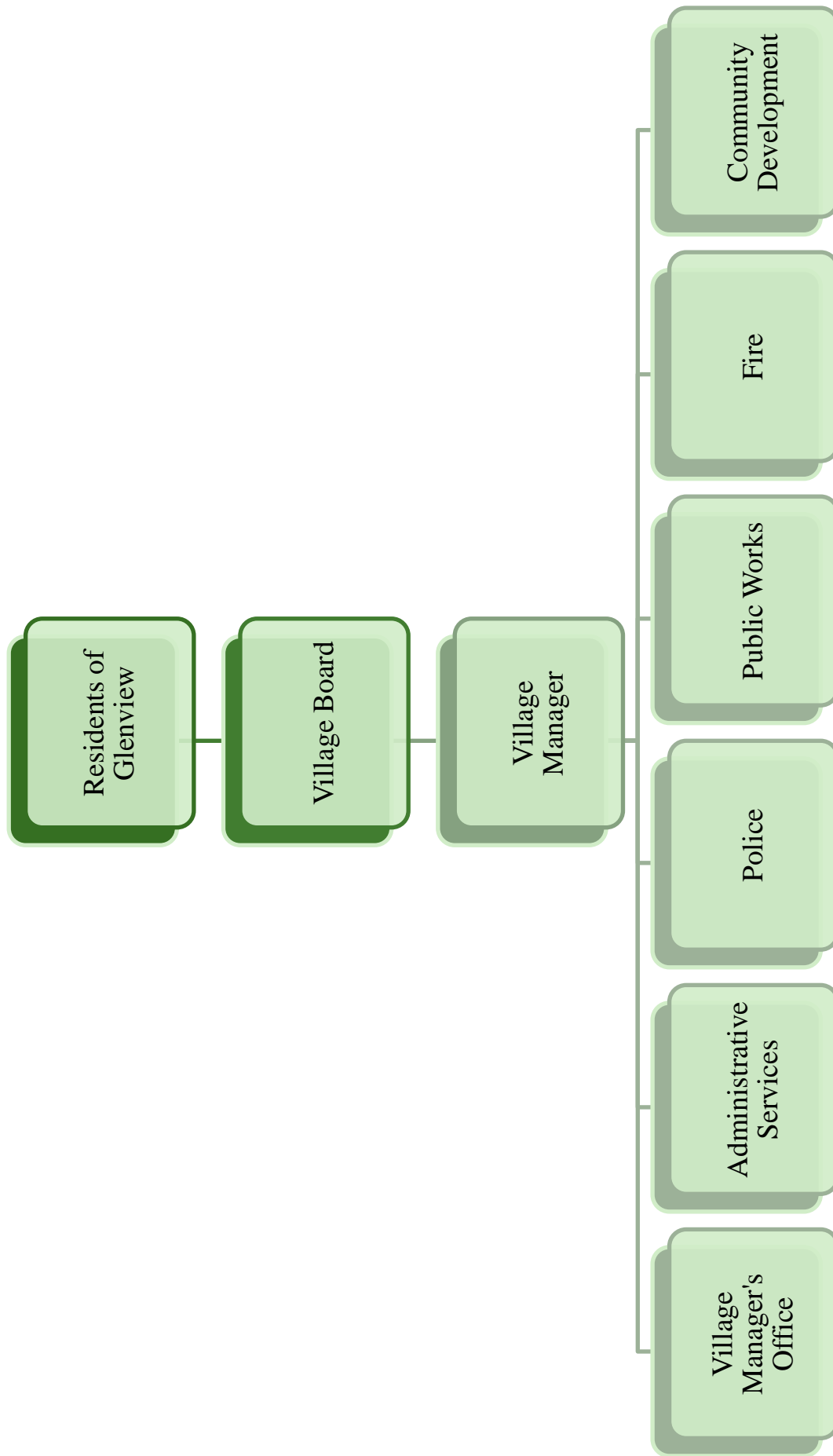
### ***Public Hearings***

The public has the opportunity to speak at the workshops and also at the hearing where the budget is officially adopted. Additionally, staff holds a Capital Improvements Program open house specifically intended to outline planned projects and to receive citizen feedback. The Village Board does take citizen comments into consideration when reviewing and editing the budget.

### ***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.





## *2013 Schedule for FY 2014 Budget Preparation*

---

### Schedule Kick-off

July Departments complete Corporate Fund Projections  
Department Head Retreat  
Budget Entry Training

### Level 1 - Division Review

August Departments complete budget entry for 2013 Projections and 2014 Budget  
Budget Team Reviews 2013 Projections and 2014 Budget - All Funds

### Level 2 - Department Review

August Village Manager and Budget Team Review Department Budgets  
2014 Personnel Initial Projections Complete  
September 3, 2013 Public Presentation of Corporate Fund Projections

### Level 3 - Budget Team Review

October 17, 2013 Public Presentation of Corporate Fund Department Budgets and Miscellaneous Funds  
October 29, 2013 Public Presentation of Capital Improvement Program, Water and Sewer Rates and Remaining Funds

### Level 4 - Manager Review

November Public Hearing on Proposed 2013 Tax Levy Ordinance (First Reading)  
Public Hearing on Proposed 2013 SSA Tax Levy Ordinances (First Reading); adoption of same  
Proposed Budget on Display for Public Inspection at Resolution Center, Library and on the Village's Website

### Level 5 - Board Review

December 2014 Public Employee Total Compensation Packages posted on Village Website  
Public Hearing on the Proposed 2014 Budget; adoption of same  
Proposed 2013 Tax Levy Ordinance (Second Reading); adoption of same  
File 2014 Budget Resolution, 2013 Tax Levy and 2013 SSA Levy with the Cook County Clerk  
File 2014 Certificate of Estimated Revenue by Source with the Cook County Clerk  
File Truth in Taxation Certification with the Cook County Clerk

## ***Basis of Budgeting***

---

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

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

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

- For all accounting funds, compensated absences, which are not recognized in the Adopted Budget, are accrued under GAAP and reported in the Village's Comprehensive Annual Financial Report as a long-term liability.
- The budget document does not convert all funds to a Village-wide Statement of Net Position and Statement of Activities (and the accompanying Reconciliations) as required under GASB Statement Number 34, but the Village presents this information in its Comprehensive Annual Financial Report (CAFR).
- Budgetary Enterprise Funds 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 Village's accounting system is maintained on a basis consistent with the adopted budget. This enables departments to monitor their budget by utilizing the enterprise management system. At the end of each fiscal year, the Village makes appropriate adjustments to bring the system in line with GAAP. These adjustments allow the Village to convert its financial structure from the budget format to a format that is able to meet the requirements of reporting in the Comprehensive Annual Financial Report (CAFR). All year-end adjustments are carefully reviewed by the Village's outside auditor to ensure their propriety.

### ***Legislative Requirements***

Illinois Compiled Statutes (50 ILCS 330/), Illinois Municipal Budget Law, and Cook County filing requirements have regulations that certain timelines be met during the Village's budget process. The chart below summarizes these requirements and identifies the date completed for the 2014 budget process.

Action Required	Municipal Code Policy	Illinois Statute/ County Deadlines	Date Completed
<b>Budget Officer presents tentative Operating budget to the Board of Trustees</b>	On or before the first Friday of October	NA	Sept 3
<b>Proposed Annual Budget made available for public inspection</b>	At least 10 days prior to the required public hearing	At least 10 days prior to the required public hearing	Nov 25
<b>Legal Notice of Public Hearing</b>	At least one week prior to the public hearing	At least 7 days prior to the required public hearing	Nov 28
<b>Public Hearing on Proposed Annual Budget</b>	Not less than one week after the tentative budget is made available for inspection	Held prior to adoption	Dec 10
<b>Adoption of the Annual Budget by the Board of Trustees</b>	Prior to the start of the fiscal year	Prior to the end of the first quarter of the year	Dec 10
<b>Public Hearing in the Proposed Tax Levy</b>	Prior Adoption	Prior to Adoption	Nov 19
<b>Adoption of the Annual Tax Levy by the Board of Trustees</b>	In time to meet the filing requirement of the last Tuesday in December	In time to meet the filing deadline	Dec 10
<b>Filing the Tax Levy with the County Clerk's Office</b>	On or before the last Tuesday in December	On or before the last Tuesday in December	Dec 17
<b>Filing the Truth in Taxation Certification</b>	On or before the last Tuesday in December	Filed with the Tax Levy	Dec 17
<b>Filing the Budget and Appropriations Ordinance</b>		Within 30 days of adoption by the Board of Trustees	Dec 17

### ***Revenues***

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

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

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

### ***Matching Revenues to Expenditures***

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

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

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

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

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

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

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

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

	Revenues	Corporate	Special Revenue	Enterprise	Capital Projects
<b>Shared</b>	State Sales Tax	√			
	State Income Tax	√			
	Motor Fuel Tax				√
	Grants		√		√
<b>Local</b>	Property Taxes	√	√		
	Sales Tax – Home Rule	√			
	Utility Tax	√			
	Hotel Room Tax	√			
	Licenses	√			
	Fees	√	√		
	Permits	√			
	Charges for Services	√	√	√	
	Fines	√			

	Revenues	Corporate	Special Revenue	Enterprise	Capital Projects
<b>Departments</b>	Public Works	√	√	√	
	Police	√	√		
	Fire	√	√		
	Community Development	√	√	√	√
	President and Board	√			
	Village Manager's	√	√	√	
	Administrative Services	√	√	√	
	<b>General Government</b>	√			

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

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

## ***Budget and Financial Policies***

---

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

### ***Budget Policies***

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



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

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

### ***Fund Balance Policies***

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

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

### ***Revenues***

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

### ***Capital Projects***

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

### ***Debt Management***

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

***Investments***

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

*VILLAGE OF GLENVIEW*



*BUSINESS PLANS AND PERFORMANCE  
MEASURES*

## *Business Plan and Performance Measures*

---

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

- *Administrative Goals:* Goals for the Village Manager are established and adopted by the Village Board of Trustee. The outcome for each Administrative Goal is reported on annually. Administrative Goals are updated annually with continue 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 initiatives. Departments update performance data throughout the year and use these measures to provide data to report on the success or difficulty in service delivery, support budgetary funding requests, or develop best practices.
- *How it All Works Together:* The Department Business Plan is developed by using the Village-wide Administrative Goals as the foundation. The projects, action steps and initiatives in the business plan are intended to move the Administrative Goals toward completion.



Administrative Goal	Department Action Steps	Primary Department	Time of Completion
<p><b>Financial Policies and Practices</b></p> <p>Continue improving operating budget, financial practices to promote efficient service delivery, fiscal responsibility, and transparency</p>	<p>Make recommendations to ensure structural balance in Village's 3-year operating budget.</p>	<p>Administrative Services</p>	<p>Ongoing</p>
	<p>Continue to monitor federal and state legislative issues particularly on pension reform and revenue to respond and appropriately budget and account for any required changes.</p>	<p>Village Manager's Office</p>	<p>Ongoing</p>
	<p>Provide a summary of reports detailing funding strategies and balances for IMRF, Police and Fire Pension Funds.</p>	<p>Administrative Services</p>	<p>Q3 2014</p>
	<p>Review the Village Financial Policy Manual and update policies for debt, pension funding, and capital assets.</p>	<p>Administrative Services</p>	<p>Q4 2014</p>
	<p>Continue the comprehensive review and reconciliation of development escrow accounts.</p>	<p>Administrative Services</p>	<p>Q4 2014</p>
	<p>Update the list of bills report to provide additional information regarding Village expenditures in an easy-to-read format.</p>	<p>Administrative Services</p>	<p>Q2 2014</p>
	<p>Improve monthly financial reporting to Village Manager and Department Head Team, and provide reports to the Village Board</p>	<p>Administrative Services</p>	<p>Q4 2013</p>
	<p>Review alternatives for departmental or divisional consolidation to achieve cost savings; evaluate workflows and eliminate duplication or unneeded steps.</p>	<p>Village Manager's Office</p>	<p>Ongoing</p>
	<p>Continue document scanning effort with goal to have all historical records electronically available to increase speed of document retrieval and alleviate storage concerns. Implement new "paperless" business processes to operate more efficiently.</p>	<p>Administrative Services</p>	<p>Q4 2014</p>
	<p>Develop a recommendation for plan design changes for health and dental insurance to contain costs and ensure compliance with federal legislation and mandates</p>	<p>Village Manager's Office</p>	<p>Q2 2014</p>
<p><b>Operations</b></p> <p>Continue analyzing operations, staffing, and programs to ensure cost-effective, efficient, and quality service is provided to residents and businesses</p>	<p>Investigate best practices to procure a solution for electronic delivery of bid documents.</p>	<p>Administrative Services</p>	<p>Q2 2014</p>
	<p>Enhance the Village's planning and response to major emergency events. Review current Village Emergency Operations Plan (EOP) and update as appropriate, enhance the Village's relationship with Cook County DHS/EMA, and develop/conduct a tabletop scenario that engages key Village staff</p>	<p>Fire Department</p>	<p>Q1 2014</p>
	<p>Manage operations throughout the Fire Station 6 relocation project, including temporary locations, building construction, project budget and transitioning into the new facility</p>	<p>Fire Department</p>	<p>Q3 2014</p>
	<p>Manage operations throughout the Village Hall rehabilitation/relocation project, including temporary locations, building construction, project budget and transitioning into the rehabilitated/new facility.</p>	<p>Village Manager's Office</p>	<p>Q4 2014</p>

Administrative Goal	Department Action Steps	Primary Department	Time of Completion
<p>Information Technology</p> <p>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</p>	<p>Based on findings from the recent joint Information Technology (IT) assessment with 13 other communities, seek shared service opportunities to operate more efficiently, reduce future expenses, and improve service and system dependability.</p>	Administrative Services	Q4 2014
	<p>Conduct a multi year FY 2015-2017 technology strategic planning process based on future IT organization structure.</p>	Administrative Services	Q4 2014
	<p>Monitor federal and state high-speed broadband initiatives and connect public facilities with fiber or other services as available.</p>	Administrative Services	Ongoing
	<p>Replace aged Police Department analog camera system with digital camera system to increase recording duration and reduce record production request time.</p>	Administrative Services	Q3 2015
	<p>Continue the conversion of customer data and the required migration to Munis Customer Information System utility billing software which will enable expanded and automated account management capabilities.</p>	Administrative Services	Q4 2014
	<p>Complete Storage Area Network replacement.</p>	Administrative Services	Complete
	<p>Complete the following Munis Enterprise Projects: expand Contract Management to departments; continue to train and expand Dashboard, Cubes reporting, and Centrals; implement Work Orders, Field Inspections, and Mobile Work Flow Apps; Certificate of Insurance and Bond Tracking.</p>	Administrative Services	Q4 2014
	<p>Migrate New World and Munis to their required new cluster architectures.</p>	Administrative Services	Q1 2014
	<p>Continue to deploy high value enterprise content on the web and on mobile devices.</p>	Administrative Services	Q4 2014
	<p>Implement Phase III (shift scheduling) of the Novatime time and attendance scheduling software implementation if generally available.</p>	Administrative Services	Q4 2014
<p>Economic Development</p> <p>Enhance the Village's community planning and economic development efforts to continue improving the quality of life in the Village of Glenview</p>	<p>High priority GIS projects include Dead-End Street Identification to support emergency response routing, addition of the Crack Sealing Program to the road program planning tool, and Parking Ordinance Mapping that will assist the public and various departments.</p>	Administrative Services	Q4 2014
	<p>Recommend updated Comprehensive Plan focusing on specific study areas within the Village and issues such as density and transportation policies</p>	Community Development	Q1 2014
	<p>Review options for the Village Hall site with Development Advisor should the parcel be available for redevelopment</p>	Community Development	Q4 2014
	<p>Facilitate downtown revitalization by coordinating redevelopment of former Dominick's and monitoring project schedule, as well as implementation of streetscape and parking modifications on Glenview Road</p>	Community Development	Ongoing
	<p>Introduce same-day reviews for administrative approvals, implement electronic process for permit applicants, staff review, and Commission packets to streamline review process, add sample applications and 'how-to' videos to aid customers with regulatory applications.</p>	Community Development	Q4 2014
	<p>Manage ongoing development projects such as GlenStar Development, Glen Gate Shopping Center and Residential Development, Midtown Square, Parcel 24 at the Glen, Heinen's Grocery, and Fields Auto Dealership</p>	Community Development	Ongoing
	<p>Continue outreach with major employers and sales-tax generating businesses within the Village.</p>	Community Development	Ongoing

Administrative Goal	Department Action Steps	Primary Department	Time of Completion
<p><b>Intergovernmental Relations</b></p> <p>Continue developing intergovernmental relationships to enhance the overall quality of life in the Village</p>	<p>Continue and expand Municipal Partnering Initiative (MPI) projects/participation in order to achieve cost savings containment by leveraging economies of scale.</p>	Public Works	Ongoing
	<p>Continue exploring future opportunities pertaining to dispatch services which includes operations or technology opportunities.</p>	Village Manager's Office	Ongoing
	<p>Monitor and facilitate Union Pacific bridge construction project at Shermer Road working with Union Pacific, the Village of Northbrook, and the Illinois Department of Transportation (IDOT).</p>	Village Manager's Office	Q3 2014
	<p>Continue seeking funds through the State and Federal appropriations and authorization process; focus on storm water projects.</p>	Community Development	Ongoing
	<p>Update the Tax Increment Financing (TIF) Plans for the Glen TIF and Waukegan Rd/Golf Rd TIF and coordinate and conduct annual meetings with the affected jurisdictions.</p>	Village Manager's Office	Q2 2014
<p><b>Capital Improvements</b></p> <p>Continue improving the capital improvement program planning process pertaining to infrastructure and facilities projects in an effective, fiscally – responsible manner</p>	<p>Complete outreach with residents impacted by MWRD's regional planning efforts to reduce river-related flooding along the West Fork and Middle Stem of the North Branch of the Chicago River and publish tentative schedule for next steps.</p>	Community Development	Q4 2013
	<p>Continue to monitor MWRD's regulatory planning for potential new countywide storm water requirements and sanitary sewer inflow/infiltration (I/I) reduction.</p>	Community Development	Ongoing
	<p>Participate in the project plan development for the Park District's Golf Course project (2014/2015 construction) including a potential for 17 acre-feet of new storm water detention benefiting over 130 homes.</p>	Community Development	Q4 2014
	<p>Continue to monitor arterial traffic concerns due to multiple area projects underway (including Chestnut/Waukegan, Willow Road widening, Shermer/UP closure and Willow Road culvert replacements) and provide the traveling public with adequate updates.</p>	Community Development	Ongoing
	<p>Develop final engineering plans, secure outside agency permits and develop construction schedules for any water distribution agreements with other communities.</p>	Community Development	Q4 2013
	<p>Continue the implementation of the approved 2013-2017 Capital Improvement Program (CIP) including the three-year design process to ensure project estimates are accurate and project's ready for letting and provide an update to the Village Board on all infrastructure needs as part of the Village Board CIP Workshop.</p>	Community Development	Ongoing



Administrative Goal	Department Action Steps	Primary Department	Time of Completion
<p>Enhance the Village's communication program to promote expedient and effective dissemination of information to internal and external customers of the Village; provide continued training for Village employees</p> <p><b>Communications and Organizational Development</b></p>	Redesign Village newsletter and re-bid newsletter printing services.	Village Manager's Office	Q4 2013
	Promote redesigned Village website and mobile site to increase residents, business, and visitors use of the site for news, information, and services.	Administrative Services	Q4 2013
	Improve upon and expand an employee training program that includes safety, EEOC, federal compliance, and supervisor training.	Village Manager's Office	Q1 2014
	Continue succession planning efforts to develop and build employees, especially in the Police Department through rotating assignments.	Village Manager's Office	Ongoing

*VILLAGE OF GLENVIEW*



*DEPARTMENT BUSINESS PLANS*

Department Business Plan		Outcome and Completion
<b>Village Manager's Office</b>		
<b>Provide courteous, prompt and efficient service to enhance the level of resident and customer satisfaction</b>		<b>Customer Service</b>
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
<b>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</b>		
Coordinate the Village Board's annual goal-setting retreat and provide all necessary preparatory reports and supporting commentary for this retreat		Q3 2014
Coordinate an annual schedule of Executive Sessions and Workshops with the Village Board		Ongoing
Provide timely information updates to the Village Board		Ongoing
Provide orientation for newly elected officials and assist with new commissioners orientations		Ongoing
Conduct semi-annual review for release of Executive Session minutes and destruction of audio tapes		Q1 & Q3 2014
<b>Ensure legal and legislative support is used efficiently</b>		
Review legal and legislative expenditures to ensure costs are assigned correctly and remain within budget		<b>Financial Health</b> Ongoing
Monitor federal and state legislative action that could have an impact upon the Village		Ongoing
<b>Ensure the Village maintains a competitive and cost-effective compensation plan to attract and retain quality employees</b>		
Research, develop and recommend 3 - 5 year health insurance plan design and employee contribution model		<b>Financial Health</b> Q1 2014
Continue to work with the Wellness Committee to develop a Wellness Program that includes incentives. Offer health screenings in 2014		Q4 2014
Complete a job description analysis for all existing positions that includes minimum qualifications; accurate and thorough essential duties; and develop a recommendation for a revised salary grade system that has internal and external equity		Q2 2014
Review and update employee beneficiaries for various benefits, including life insurance and IMRF retirement plan		Q3 2014
Renew contract with the IPBC, expires June 30, 2014 - Board Report		Q2 2014
Renew contract with Perspectives (EAP), expires February 28, 2014		Q1 2014

Department Business Plan		Outcome and Completion
Village Manager's Office		
<b>Continue to provide value added services that enable Village Departments to meet their goals and objectives</b>		<b>Organization</b>
Develop comprehensive village-wide training program and schedule, including: annual EEOC/IDHR legal compliance trainings for supervisors, quarterly supervisor meetings, Legal 101, fire extinguisher/CPR/Fire Drill/AED, and training programs for supervisors and front line employees		On Going
Coordinate, streamline and improve new employee orientation process (include a survey of departments)		Q2 2014
Implement the Identity Protection Policy and provide training for appropriate Village staff		Q1 2014
Complete personnel file audits to ensure compliance with federal and state regulations		On Going
Implement the PAF MUNIS module and begin Live testing; develop project schedule		Q1 2014
Develop policies and procedures and train appropriate staff on the PAF process		Q4 2014
Implement Applicant Tracking MUNIS module, develop procedures and train appropriate staff on the process		Q3 2014
Develop formal process for PSEBA applications and determinations; and policy for Medicare eligible recipients		Q3 2014
Document internal HR and risk management standard operating procedures		Q1 2014
Update Employee Handbook		Q3 2014
Contract Negotiations (Police, Fire, Public Works and Joint Dispatch)		On Going
Update Human Resource EIC pages		Q2 2014
Facilitate Police Officer testing process and eligibility list		Q2 2014
Coordinate appropriate BFPC record retention procedures with Village Clerk		Q1 2014
<b>Maintain and enhance the Village's risk management function and loss prevention programs in order to minimize the frequency and severity of loss</b>		<b>Organization</b>
Research injury prevention opportunities for the Police Department		Q2 2014
Research Risk Management Safety Programs and develop a recommendation		Q3 2014
Risk Management Claims Management RFP, current contract expires May 1, 2014		Q1 2014
Establish contract and set pricing with OMEGA		Q2 2014
Conduct cost/benefit analysis of joining a Risk Insurance Pool		Q3 2014
Review and develop policies and procedures for Fit for Duty/Return to Work Policy, FMLA/WC, and Military Leave		Q1 2014
<b>Support the communications goals and action steps of each Department/ Division's Business Plan; the Village Manager and Board of Trustees</b>		<b>Organization</b>
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 2014
Continue volunteer recruitment and training to maintain a viable work force		Ongoing
Analyze broadcasting equipment and provide assistance as staff considers options for Village Hall Board Room and move to the Police Department Community Room		Q2 2014

Department Business Plan		Outcome and Completion
Village Manager's Office		
<b>Facilitate optimal responses to emergency service calls and provide high-quality dispatch services to external and internal customers</b>		
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
Provide efficient and high-quality service to emergency service calls to meet or exceed industry standards		Ongoing
Develop monthly or quarterly reporting with performance metrics to deliver to external customers		Q3 2014
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
Continue leading an operations committee with members of dispatch and the fire department to improve operational awareness between the two departments and establish new and updated operating procedures		Ongoing
Participation of dispatch staff in incident drills with external customers.		Ongoing
Explore alternate options for rapid telephone notification system		Ongoing
Establish advisory group for New World software with internal and external customers		Q4 2014
Assist and coordinate New World business opportunities		Ongoing
Implement Quality Assurance program in PSSS-Records to review internal and external customer service quality		Q2 2014
Implement technology to allow citizens the ability to complete forms and requests via the internet		Ongoing
<b>Seek additional agencies to join Glenview Public Safety Dispatch - on a continual basis</b>		
Seek additional dispatch partnerships in Cook and Lake Counties		Ongoing
Prepare business plans for interested agencies. If an agreement is executed, plan and implement a smooth transition to GPSDC		Q2 & Q3 2014

Department Business Plan		Outcome and Completion
Administrative Services Department		
<b>Manage the Villages accounts to ensure compliance with applicable regulations and adoption of best practices</b>		
Develop and/or review financial policies including Insurance/Risk Fund, Debt Management, and pension contributions and prepare for presentation by the Board of Trustees		<b>Financial Health</b>
Make recommendations to ensure structural balance in Village's 3-year operating budget		Q4 2014
Expand document scanning to targeted operational areas prior to a Village Hall move.		Q4 2014
Implement Phase One of ACH offering to vendors for accounts payable		Q2 2014
Reconcile escrow balance sheet accounts		Q4 2014
Complete Novatime implementation for Public Works and Fire Departments		Q4 2014
Review all outstanding accounts receivables for potential close-out		Q4 2014
Conduct North Maine analyses including cost allocation absorption and wholesale water rate supply charges		Q4 2014
Recommend financial advisory services for 2014 and beyond		Q2 2014
Continue to improve grant management procedures		Q4 2014
Continue to cross-train and further document payroll, accounts payable, and budget functions		Q4 2014
Continue to monitor federal and state legislative issues particularly on pension reform and revenue to respond and appropriately budget and account for any required changes		Q4 2014
Update the list of bills report to provide additional information regarding Village expenditures in an easy-to-read format		Q4 2014
Reconcile payouts for utility and tax audit		Q4 2014
Document and manage lease and agreements revenue and payment processes		Q4 2014
<b>Continue to improve policies and procedures related to the management of the Village's capital improvement funding and capital asset tracking</b>		
Complete a comprehensive update to the Glen Tax Increment Financing Proforma and TIF Management and Retirement Plan		<b>Capital Improvements</b>
Manage schedule for Waukegan/Golf TIF annual report		Q2 2014
Review capital asset tracking system in consultation with auditor with the goal to develop a plan that more transparently adds and removes assets		Q2 2014
Coordinate with Financial Advisor to refund and/or issue bonds		Q3 2014
<b>Budget to meet the Village's operating needs and management objectives while maintaining compliance with applicable regulations and using best practices</b>		
Continue to enhance the presentation of information in the budget document for GFOA Distinguished Budget Award submission		<b>Financial Health</b>
Implement new GASB statements and/or technical corrections in Comprehensive Annual Financial Report		Q1 2014
		Q2 2014
<b>Improve utilization of integrated automated financial system to support the procurement of goods and services in accordance with requirements and best practices</b>		
Ongoing tracking prevailing wage act as it applies to Village procurements and ensure compliance		<b>Information Technology</b>
Continue to expand centralizing procurement records and make contracts, bonds, and other key documents available in Village document repository		Q4 2014
Track invoice payments and change orders processed against MUNIS purchase orders; recommend vendor consolidation or bidding when applicable		Q4 2014
Implement bid collection and distribution management software		Q4 2014

Department Business Plan		Outcome and Completion
<b>Administrative Services Department</b>		
<b>Manage citizen requests through the Resolution Center (RC) and monitor and evaluate Village response</b>		
Conduct a cost/benefit to change Glenview utility billing to a monthly billing cycle assuming AMR is implemented		Customer Service Q4 2014
Evaluate the staffing levels and tools necessary to support a Certificate of Payment program assuming AMR is implemented		Q4 2014
Complete PCI validation of compliance		Q4 2014
Update the Village municipal code to reflecting billing notification and account collection processes		Q4 2014
<b>Manage information technology training programs to continue to improve business processes</b>		
Implement IT shared service opportunities to operate more efficiently, reduce future expenses, and improve service and system dependability		Information Technology Q4 2014
Explore backup options including standardization, offsite storage, and the archival of email		Q3 2014
Conduct a multi-year FY 2015-2017 technology strategic planning process based on future IT organizational structure		Q4 2014
Evaluate Munis Cubes and SQL Reporting Services to improve ability for staff to create and execute reports		Q4 2014
Research Laserfiche indexing options for connecting document storage files to enterprise applications		Q3 2014
Continue to test mobile devices for speed and response to the enterprise applications		Q4 2014
Continue to develop and expand Business Intelligence Tool within Map Office for department reports and performance measures		Q4 2014
Continue GIS data development (address update script, Dead-End Street Identification to support emergency response routing, addition of the Crack Sealing Program to the road program planning tool, and Parking Ordinance Mappings, etc.)		Q4 2014
Establish routine Enterprise Management Training and develop new training programs as new modules are deployed		Q4 2014
<b>Guide the analysis, design and implementation of information assets leveraging projects across multiple departments to support the technology goals of the Village</b>		
Implement results of the performance contracting RFP		Information Technology Q4 2014
Complete payroll, accounts payable, and purchasing GoDocs implementation		Q4 2014
Support the implementation of New World Mobile, crash reporting, server clustering, and version upgrade		Q4 2014
Research solutions for mobile Village resident request submission and inquiry		Q4 2014
Support Planning and Economic Development goal to provide customers with on-line permit application, status review and payment functionality		Q4 2014
Continue the setup and installation of upgrades to the Supervisory Control And Data Acquisitions system		Q4 2014
Research the telephone system unified messaging storage requirements		Q4 2014
Develop Emergency Operations Plan for VoIP phone system		Q4 2014
Manage deployment of Novatime Advanced Scheduling software		Q4 2015
Support the implementation of New World web E-ticketing		Q4 2014
Continue to support Munis Work Orders, Fleet and Facilities including Inventory		Q4 2014
Munis Utility Billing migration from UB Classic to UB CIS - manage data conversion and customer information system implementation		Q4 2014
<b>Govern Village information assets to control standards and ensure reliability and security</b>		
Assess inter-jurisdictional opportunities for technology partnering		Information Technology Q4 2014
Implement Munis high availability Hyper-V installation		Q4 2014
Complete implementation of Mobile Device Management		Q2 2014
Identify and implement an IT equipment inventory system		Q4 2014
Coordinate with HR to update Village electronic communications policy for personal electronic devices		Q2 2014
Coordinate with and support Facilities changes to building access security system		Q4 2014
Research two-factor login authentication options for departments		Q3 2014
Partner with Village project to establish digital video recording in 2015		Q4 2015

Department Business Plan		Outcome and Completion
<b>Administrative Services Department</b>		
<b>Manage technology to enable effective collaboration and communication</b>		<b>Information Technology</b>
Specify communication options for new connections between Village Hall, PD, Fire Stations, and partners		Q4 2014
Support remodeling of Village Hall, construction of a new Fire Station, and Fire Station #6 move		Q4 2014
Continue to expand EIC functionality		Q4 2014
Upgrade EIC to current Sharepoint version		Q4 2014
<b>Public Works Department</b>		
<b>Formalize documentation and implementation of standard operating procedures to increase safety consciousness</b>		<b>Organization</b>
Complete formal policy and procedure manual for Streets/Forestry		Q3 2014
Complete formal policy and procedure manual for Water/Sewer		Q4 2014
Develop plan to implement and communicate SOPs		Q1 2015
Revise, develop, document, and implement preventative maintenance programs (i.e. street lighting, delineators)		Ongoing
<b>Improve employee safety with comprehensive risk management program</b>		<b>Organization</b>
Hold monthly safety talk brown bag lunches (Fleet Services)		Ongoing
Conduct quarterly facility safety audit		Ongoing
Conduct monthly safety talks for Maintenance Equipment Operators (MEOs)		Ongoing
Hold monthly Safety Committee meetings		Ongoing
Implement accident review policy		Q2 2014
<b>Increase employee knowledge through comprehensive training and cross training</b>		<b>Organization</b>
Continue cross training program for MEOs per established rotation		Ongoing
Coordinate completion of necessary training to stay in compliance with annual schedule		Ongoing
Maintain tracking files of employee training		Ongoing
Create mechanism for on-the-job-site safety assessments to be completed by Supervisors and Superintendents		Ongoing
<b>Improve management information through enhanced data collection and reporting mechanisms</b>		<b>Financial</b>
Implement Munis/Novatime modules for payroll, work orders, asset management, inventory, etc.		Q4 2014
<b>Enhance budget management through the timely reporting of YTD actuals</b>		<b>Financial</b>
Work in cooperation with Administrative Services to produce monthly expenditure report across all funds		Ongoing
Review YTD budget reports with Administration Staff, Superintendents, and Supervisors on a quarterly basis		Ongoing
<b>Effectively maintain the Village's fleet in order to ensure internal customers meet their operational goals</b>		<b>Organization</b>
Implement electronic indirect time, inventory, and repair order entry by Mechanics		Q2 2014
Assess condition of fuel system components in order to develop repair/replacement budget schedule		Q2 2014



Department Business Plan		Outcome and Completion
<b>Public Works Department</b>		
<b>Manage opportunities to purchase shared services and commodities to create economies of scale</b>		<b>Municipal Collaboration</b>
Participate in Municipal Partnering Initiative for joint purchasing		Ongoing
Continued analysis of various services and commodity procurement to determine MPI feasibility (i.e. alternatives for the procurement of road salt)		Ongoing
<b>Manage opportunities to provide efficient, cost effective and high quality services</b>		
Direct oversight of cross-connection control services leak detection and water meter testing services		<b>Organization</b>
Continue SCADA communications update to increase functionality and reporting capabilities		Ongoing
<b>Conduct continuous process evaluation and implement improvements to integrate best practices, leverage technology, and streamline business processes</b>		
Routinely evaluate and quantify Public Works programs and service levels		<b>Organization</b>
Participate in the implementation of automatic meter reading with four other MPI communities		Ongoing
Continue Anti-icing and De-icing program utilizing trailer mounted spray bars/tanks and new 6/8 yard trucks to evaluate chemical products		Q4 2014
Evaluate feasibility and implement mobile / tablet computing for field work		Ongoing
Continue to evaluate GPS vehicle tracking pilot program and access the feasibility of full implementation among the Public Works Fleet		Q4 2014
<b>Continually manage impact of Emerald Ash Borer (EAB) on Village's tree inventory</b>		
Manage accelerated removal of trees infested with EAB		<b>Organization</b>
Maintain the number of tree plantings to keep pace with removals		Ongoing
		Ongoing
<b>Department Business Plan</b>		
<b>Police Department</b>		
<b>Develop digital folders to track department issued equipment and vehicles</b>		<b>Outcome and Completion</b>
Uniform inspection/equipment evaluation		<b>Organization</b>
Audit and inventory vehicles to determine and document damaged or missing equipment		Q1 2014
Develop and implement digital folders to allow editing by supervisors and viewing by officers		Q2 2014
		Q2 2014
<b>Activate access to live feed and public address system at Glenbrook South (GBS) that can be monitored live via Joint Dispatch</b>		
Develop Memorandum of Understanding (MOU)		<b>Organization</b>
Monitor progress on upgrade and install new Public Address (PA) and video system at GBS		Q4 2013
Execute training of system for all telecommunications and police supervisors		Q3 & Q4 2014
Implement operation and monitoring of system by Joint Dispatch		Q3 & Q4 2014
<b>Integrate newly promoted and transferred Sergeants into current positions</b>		
Obtain a thorough understanding of their new position and continued responsibilities		<b>Organization</b>
Develop the necessary skills needed to perform new responsibilities		Q1 2014
Provide structure training programs and standard performance evaluations as a form of the self-evaluation process		Q1 2014
		Q2 2014

Department Business Plan		Outcome and Completion
<b>Police Department</b>		
<b>Manage traffic related issues to maintain high levels of public safety and quality of life in the Village by 5% over 2013</b>		<b>Organization</b>
Continue directed patrols at hazardous locations increasing enforcement measures by 5% over 2013 (selected patrols)		Ongoing
Enhance traffic calming efforts by utilizing speed carts and speed boards to expedite servicing neighborhood concerns for traffic safety by 5% over 2013		Ongoing
Increase school zone enforcements by 5% over 2013		Ongoing
<b>Initiate continuous supervisor training (plan for groups, grade, and individuals)</b>		<b>Information Technology</b>
Define obstacles to be addressed by proper training		Q1 2014
Determine the most effective training techniques		Q1 2014
Coordinate with Human Resources to train supervisors on basic HR policies and procedures		Q1 2014
Determine supervisory guidelines		Q1 2014
Implement supervisory self-assessment survey		Ongoing
<b>Utilize directed patrols as an effective way to identify and deter community problems</b>		<b>Organization</b>
Target parks and schools with crime prevention efforts with emphasis on drug and alcohol violations by 5% over 2013		Ongoing
Target The Glen to minimize disruptions to patrons and occupants by 5% over 2013		Ongoing
Target establishments that serve alcohol for Village Ordinance compliance by 5% over 2013		Ongoing
<b>Walk and Talk program enhancements</b>		<b>Organization</b>
Increase total amount of Walk and Talks, producing an increase of 5% over 2013		Ongoing
Continue community-oriented policing and problem solving		Ongoing
Use as an avenue for citizens and business owners to communicate concerns, praise, or recommendations in a positive atmosphere		Ongoing
Create a visible connection with Glenview youths		Ongoing
<b>Realignment of patrol personnel on all shifts</b>		<b>Organization</b>
Assess needs of repositioning of current police personnel		Q1 2014
Work with supervisors around office strengths, weaknesses and experiences		Q1 2014
Develop a system to monitor the results of personnel changes		Q1 2014
<b>Records Management retention and destruction with goal to reduce paper</b>		<b>Organization</b>
Establish organization and guidance for the collection, storage and permanent archive or destruction of records		Q1 2014
Uphold records management police		Ongoing
Maintain all archived records required to be permanently stored and/or destruction schedule		Ongoing
Connect with State on destruction protocol and schedule keeping with compliance		Ongoing
<b>Detective and Traffic Unit assignments of officer specialized positions to qualified officers</b>		<b>Organization</b>
Designate specified positions for rotation		Q1 2014
Continue efforts toward full manpower in Patrol and Bureau to enable successful rotations		Q2 2014
Verify change with union contract		Q1 & Q2 2014
Determine appropriate staffing duration in each unit		Q1 & Q2 2014

Department Business Plan		Outcome and Completion
<b>Police Department</b>		
<b>Weapons</b>		<b>Organization</b>
Determine if the weapons will meet the operational needs of the department		Q3 2013
Conduct analysis on capital funds for purchase		Q3 2013
Purchase new handguns		Q1 2014
Train police sworn personnel on use of handguns		Q1 2014
<b>Wearable Recording Devices</b>		
Research and determine the benefits and costs of the wearable recording system		<b>Organization</b>
Determine full versatility and use of recording device		Q3 2013
Purchase recording devices		Q3 2014
Train police personnel on operation of device		Q4 2014
<b>Department Business Plan</b>		
<b>Fire Department</b>		
<b>Guide the analysis, design and implementation of information and technology assets to support department operations and excellent customer service</b>		<b>Information Technology</b>
Update mobile devices and enhance current New World application use		Q1 2014, on-going
Improve and develop content for the Fire Department webpage that provides accurate and timely information to Village of Glenview stakeholders		Q3-4Q 2013
Assist in NovaTime transition, provide appropriate training to all personnel, and monitor effectiveness/efficiencies		Q1-2Q 2014
Evaluate new dispatch technology with automated features for use in stations and over radios		Q3 2014
<b>Continue improving operating budget, financial practices to promote efficient service delivery, fiscal responsibility, and transparency</b>		
Actively seek opportunities for partnering with neighboring jurisdictions in the areas of equipment, staffing, joint-purchasing, and operating procedures		<b>Financial Health</b>
Continue to research grant opportunities to reduce the village's portion of equipment and program costs		Ongoing
		Ongoing
<b>Continue improving operations, staffing, and programs to maximize quality of service and efficiency</b>		
Conduct promotional process for position of Lieutenant, that complies with state regulations and structure contained in Collective Bargaining Agreement		<b>Organization</b>
Conduct promotional process for position of Captain, that complies with state regulations and structure contained in Collective Bargaining Agreement		Q2 2013
Move forward on replacing and training new special team members to ensure operational readiness		Q3 2013
Negotiate a new collective bargaining agreement with employee union--this will replace the expiring agreement		Q1 2014
		Q4 2014
<b>Continue management of facilities projects in an effective, fiscally-responsible manner</b>		
Manage efficient operation throughout the Station 6 relocation project, including temporary locations for Station 6 and Administration, as well as constructing the new station and moving into it		<b>Financial Health</b>
		Q4 2014

Department Business Plan		Outcome and Completion
Community Development		Engineering Services
<b>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</b>		
Deliver CIP project designs on schedule, within budget, and in accordance with QMP		Ongoing
Update the Village's 5-year CIP based on the IMS roadway ratings		Q3 2014
Cross-train restructured division staff for public and private projects and services		Q4 2014
Implement process for private engineering permit electronic submittals and electronic plan reviews		Q4 2014
Actively track and apply for CIP grants		Ongoing
Plan and design Flood Risk Reduction Program (FRRP) projects per the approved 5-year implementation schedule		Ongoing
Engage the public with an active public outreach process for all CIPs		Ongoing
Monitor MWRD progress on upcoming sanitary sewer Inflow and Infiltration (I/I) requirements		Ongoing
Deliver engineering services with a focus on excellent customer services to both residents and developers		Ongoing
Review and implement new MWRD Watershed Management Ordinance, including becoming an authorized community		Q3 2014
Coordinate CIP & Private Development project infrastructure and resident outreach. (e.g. Glen Gate and Downtown developments)		Ongoing
<b>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</b>		<b>Construction</b>
Work with the Public Works Department on potential policy revisions related to active maintenance <u>projects</u> funded by the CIP including crack-sealing, MARS-A/C, sewer televising and cleaning and others		Ongoing
Track and analyze contingency use for 2013 projects		Q3 2014
Conduct 12 month warranty inspections on all 2012 projects		Q2 2014
Support the close-out of the East of Harms sanitary sewer system improvement project including resolution of cost efficient to resolve system deficiencies		Ongoing
Increase use of email groups for project communications and facilitate transition from hard copy mailings		Ongoing
Work with Engineering Services in an effort to coordinate CIP & Private Development project infrastructure		Ongoing
<b>Manage the Village's economic development initiatives to ensure the viability of Glenview's diverse tax base and implement service level efficiencies to foster better customer relationships</b>		<b>Planning</b>
Represent the Village's interest at the Chamber of Commerce, the North Shore CVB, trade shows, and support for Green Business awards		Ongoing
Support owners' marketing of available commercial properties through CoStar, respond to property inquiries, produce quarterly list of new businesses opened, and foster working relationships with area brokers and developers		Ongoing
Conduct business retention visits (large/small) and coordinate Village response to issues identified		Ongoing
Administer incentive agreements including monitoring compliance and manage review process for new requests		Ongoing
Create ways to inform the public and guide customers through the various regulatory processes (educational videos, FAQ, Map Office, templates, instructional presentations, how-to-seminars, office hours, fillable applications, apps, etc.)		Ongoing
Maintain CEU credits and certifications		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
Implement revamped business license approval and zoning confirmation process		Q2 2014
Support implementation of e-submittals and plan review, and migrate to e-packets for Commissions		Q3 2014
Perform annual customer service surveys to internal and external customers		Q3 2014

Department Business Plan		Outcome and Completion
Community Development		
<b>Manage the Village's Planning initiatives to deliver efficient, timely and accurate regulatory review of development proposals and special projects</b>		
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 to process cases through the regulatory process in a timely manner		Ongoing
Participate with the other member communities in the design and implementation of regional transportation initiatives including the Skokie Valley Trail, AMTRAK, Metra and PACE		Ongoing
Provide support to the redevelopment efforts and CIP improvements for Downtown (Glenview Rd streetscape and parking), Milwaukee Ave, and Waukegan Corridors		Ongoing
Manage the following CD initiatives: Navy Land; Downtown redevelopment; Abt expansion; Chestnut/Waukegan; Fields storage lot; addition to civic center; possible redevelopment of Village Hall site; and Villa Redeemer		Q4 2014
Research, draft, gain public input and implement the following code improvements: unified development code; downtown development code updates; planned development; site plan review ordinance; cross access agreements; parking and loading		Q4 2014
Update the Appearance Code: signage and design guidelines; lightings; landscaping; outdoor dining; and parking lot landscaping		Q3 2014
Completion of the first phase of the 2015 Village Comprehensive Plan		Q4 2014
Implement additional administrative approval policies and conduct same day reviews for signs; minor site plan, setback, or aesthetic changes; fences; commission consultations; and single-lot subdivisions		Q4 2014
<b>Provide timely and efficient inspection services</b>		<b>Insp. Services</b>
Adopt the 2009 International family of codes which includes requirements for residential fire sprinklers		Q4 2014
Continue to increase the number of days SDR's are available to the community		Q4 2014
Complete the ISO process and obtain a rating that is less than or equal to a 6		Q4 2014
Continue efforts to implement process improvements and a standard operating procedure document		Q4 2014
Continue to research and develop additional opportunities for online permitting and plan review		Q4 2014
Continue to expand construction related fire inspections to FSCI and other highly qualified companies		Q4 2014
Continue to analyze division tasks that can be sent to the Resolution Center		Q4 2014

*VILLAGE OF GLENVIEW*



*PERFORMANCE METRICS*

Division	Performance Measure	2012 Actual	2013 Target	2013 Projected	2014 Target
	<b>Village Manager's Office</b>				
<b>Administration</b>	Percent of quarterly meetings held with department directors to provide evaluations relating to budget progress on business plans, work plans and project lists	100%	100%	100%	100%
<b>Communications</b>	Percent increase in E-Glenview subscriptions	44%	10%	10%	10%
	Average number of web visits each month	10,000	15,000	15,000	17,000
	Number of Safety/Loss Prevention trainings conducted per year	2	1	1	1
	Percent Change of Total Number of property/casualty claims	n/a	2%	14%	5%
	Percent change in number of OSHA recordable injuries per year	-19%	-5%	-12.50%	-5%
	Percent change in average life of claim (in days) ---Workers Compensation	-59%	n/a	n/a	n/a
	Percent change in new property/liability losses incurred (measured in dollars incurred)	38%	-2%	-16%	-2%
	Percent change in new workers' compensation losses incurred (measured in dollars incurred)	-87%	0%	66%	0%
<b>Human Resources</b>	Number of Equal Employment Opportunity compliance training topics conducted per year	2	2	2	2
	HMO Health plan claims loss ratio	94%	94%	80.20%	94%
	PPO Health plan claims loss ratio	92%	99%	86.10%	100%
	Percent change in Rx cost per employee per month	7.70%	6%	6.50%	7.90%
	Percent change in generic prescription Rx utilization	7.30%	3%	7%	2%
	Percent change in 90 day mail order Rx utilization	0.10%	1%	1.30%	1%
	Number of Freedom of Information Act (FOIA) requests processed	1,029	1,100	1,383	1,050
	Number of case reports processed, including arrest reports	5,381	5,400	5,369	5,400
	Telecommunicator average quality assurance score	92%	92%	92%	92%
	Process 90% of Fire and EMS calls within 2 minutes (ISO standard)	98%	90%	97%	90%
	Answer 95% of calls within 15 seconds (2 rings)	n/a	95%	99%	95%
<b>Public Safety Support Services</b>	Obtain scores of 90% or better on EMD quality assurance calls	n/a	90%	90%	90%
	Tickets/Complaints Processed (includes P/Y tickets Felony/Misc. Complaints)	4,877	5,000	5,442	5,500
	Local Ordinance Collection Rate (Parking Ticket)	88%	90%	85%	93%
	Subpoena Requests Processed	328	300	436	300
	PSSS/Records Customer Service Calls answered	16,975	17,200	16,992	17,000





Division	Performance Measure	2012 Actual	2013 Target	2013 Projected	2014 Target
<b>Public Works Department</b>					
<b>Administration</b>	Review 10% of standard operating procedures annually	85%	100%	100%	100%
	90% adherence to training schedules	100%	100%	100%	100%
	Number of average hours of training per Maintenance Worker	33.50	30	34	30
	Percent reduction on man-hours for JULIE locates	50%	25%	0%	25%
	Number of utility hits	5	5	7	5
<b>Fleet</b>	Percent of minimum billable hours	58.94%	56%	>70%	>70%
	Percent of repairs completed in 1 day	85.11%	88%	>80%	>80%
	Percent of repairs completed in 3 days or less	93.85%	95.06%	>90%	>90%
	Percent compliance with scheduled preventative maintenance schedules	69.97%	71.82%	90%	90%
	Percent of "comeback/repeat" repairs	0.00%	<1%	<1%	<1%
	Percent of scheduled maintenance and unscheduled maintenance repair ratio	42/58	43/57	60/40	60/40
	Number of volunteer events (e.g. clean up litter, remove brush and install native plants)	6	6	7	6
<b>Streets and Forestry</b>	Number of inches during the December - January snow season	15.3	30	30	70
	Number of plow events during the December - January snow season	4	5	7	12
	Number of salt runs during the December - January snow season	13	19	14	15
	Tons of salt used during the December - January snow season	3,455	3,500	6,211	8,000
	Loads of snow hauled to various sites during the December - January snow season	265	650	0	230
<b>Water and Sewer</b>	Number of trees infest with EAB removed	615	1,400	770	1,400
	Number of meter service calls (e.g. meter tests, installations, final reads and repairs)	4,189	4,000	4,147	4,000
	Number of sanitary sewer feet cleaned (Glenview System)	468,940	437,000	231,054	437,000
	Number of sanitary sewer feet cleaned (North Maine System)	110,615	116,000	54,693	116,000
	Percent of budgeted funds committed in Facility Repair and Replacement Fund for fiscal year	81%	90%	66%*	90%
<b>Facilities</b>	Percent of work orders completed within pre-established time frames	67%	90%	72%	80%
	* Due to Village Hall Projects put on hold				
<b>Police Department</b>					
<b>Police Department</b>	Use of traffic calming devices	18	25.20	35	26
	Implementation of citizen/business contact through Walk & Talks	3,164	3,795	3,541	3,984
	Number of residents that participated in child safety seat programs	174	182.70	243	192
	Selective enforcement efforts at school zones, hazardous intersections and speeding "hot spots"	1,409	341	1,733	358
	Missing person cases referred to Detective Bureau within 2 hours of receipt	29	29	27	30
	Number of self initiated park (directed) patrols	4,328	1,949	6,759	2,046
	Number of domestic violence victims supported/assisted within 24 hours of notification	38	40.95	41	43

Division	Performance Measure	2012 Actual	2013 Target	2013 Projected	2014 Target
	<b>Fire Department</b>				
	Percentage of Fire Department policies are reviewed & updated	20%	5%	5%	5%
	Percentage of Fire Department standard operating procedures are reviewed & updated	10%	5%	5%	5%
	Percentage of Police and Fire Commission Rules and Regulations are reviewed and updated	0%	100%	100%	100%
	Percentage of K-8 classrooms and senior facilities visited to present a specific message	100%	100%	100%	100%
	Operational readiness of Emergency Operations Center	1 Hour	1 Hour	1 Hour	1 Hour
<b>Fire Department</b>	EMS baseline Turnout Time (the time between dispatch notification and vehicle(s) enroute) of 90 seconds	86.62%	90%	90%	90%
	Fire Baseline Turnout Time (the time interval between dispatch notification and vehicle(s) enroute) of 90 seconds	96.80%	90%	90%	90%
	Fire & EMS Baseline Travel Time (the time interval from enroute until on scene, based on urban population) of 5 minutes 12 seconds	95.26%	90%	90%	90%
	Total Baseline Response Time: EMS (Call creation to arrive, first unit on scene) Code 1, Code 1 Extrication, of 8 minutes 12 seconds	98.46%	90%	90%	90%
	Total Baseline Response Time: Fire (Call creation to arrive, first unity on scene) Code 3, 3A, 4 of 8 minutes 12 seconds	97.42%	90%	90%	90%
	Number of emergency responses	7,159	7,300	7,300	7,300
	<b>Community Development</b>				
	Percent of re-reviews reduced based on implementation of same day review improvements	7%	2%	1%	1%
	Percent of all plans that receive an initial review within ten (10) working days	97%	85%	90%	85%
	Percent of small permits that receive an initial review within five (5) working days	93%	85%	86%	85%
	Percent of all annual fire inspections and required re-inspections that are completed	85%	85%	63%	75%
	Percent of complaints closed, in court or in the documented process of compliance within 3 months	100%	100%	100%	100%
	Percent of scheduled inspections and re-inspections conducted on or before the requested time	100%	100%	100%	100%
	Percent of drainage complaints closed, in court or in the documented process of compliance within 3 months	n/a	100%	100%	100%
	Percent of attendance of impacted residents through design meetings or direct contact	22%	18%	n/a	20%
	Resident satisfaction with usefulness of design meetings	4	4.25	n/a	4.25
	Resident satisfaction with quality and clarity of information in design meetings	4.10	4.25	n/a	4.25
	Resident satisfaction with staff's helpfulness and willingness to answer questions	4.25	4.25	n/a	4.25
	Resident satisfaction with the meeting space for design meetings	4.50	4.25	n/a	4.25
	Resident satisfaction the length of design meetings	4.50	4.25	n/a	4.25
	Overall average of resident satisfaction survey with conduct of design meetings	4.27	4.25	n/a	4.25
	Percent of engineering inspections completed on the day scheduled	n/a	100%	100%	100%
	Percentage of development-driven engineering inspections budget used in 2014	n/a	n/a	n/a	100%
	Percentage of development-driven engineering plan review budget used in 2014	n/a	n/a	n/a	100%
	<b>Engineering</b>				

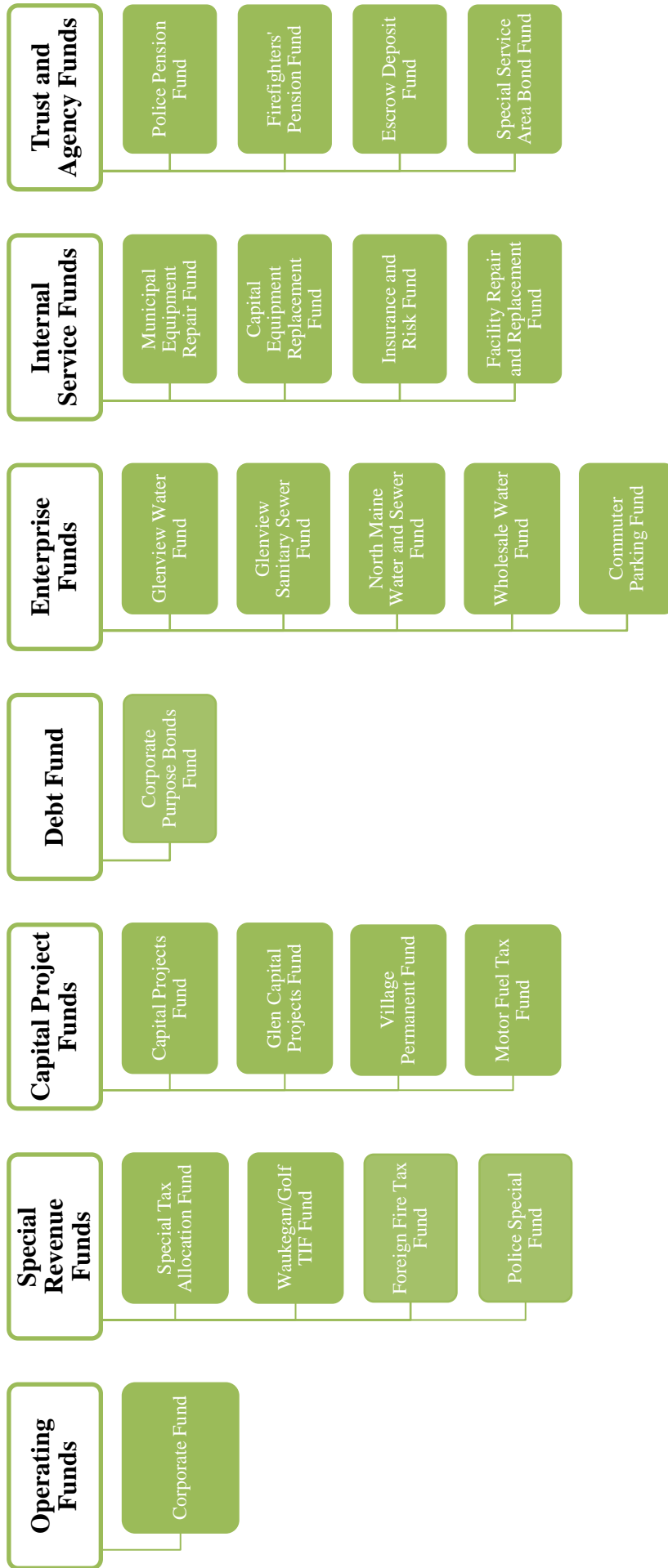
Division	Performance Measure	2012 Actual	2013 Target	2013 Projected	2014 Target
	<b>Community Development</b>				
	Project cleanliness/organization	n/a	3.80	4.15	4
	Traffic control/safety	n/a	3.80	4.35	4
	Resident satisfaction for the construction quality of projects	4.70	3.80	4.35	4
	Resident satisfaction for the construction timetable of projects	3.80	3.80	3.70	3.80
	Resident satisfaction for the landscaping and restoration of projects	4.70	3.80	4.58	3.80
	Resident satisfaction for the tree preservation of projects	4.13	3.80	4.58	3.80
	Resident satisfaction of Village staff performance and response	4.80	3.80	4.51	3.80
	Resident satisfaction of contractor performance and response	4.60	3.80	4.28	3.80
	Overall average resident satisfaction with Village construction projects	4.52	3.80	4.32	3.80
	Percent of contract deadlines met	72%	75%	75%	72%
	Percent of contingency used in core CIP projects	0.00	50%	24%	0%
	Percent of staff exceeding the minimum certification/licensing requirement of their specialty	100%	100%	100%	100%
	Receive an 85% acceptability rating on customer service surveys.	85%	85%	85%	85%
	Percent of Department application forms and informational packets reviewed and updated	100%	75%	100%	75%
	Percent of major businesses contacted annually	88%	100%	94%	100%
	Number of minor businesses contacted annually	70	100	81	100
	Percent of major property owners in key business districts contacted annually	80%	100%	80%	85%
	<b>Planning</b>				

*VILLAGE OF GLENVIEW*



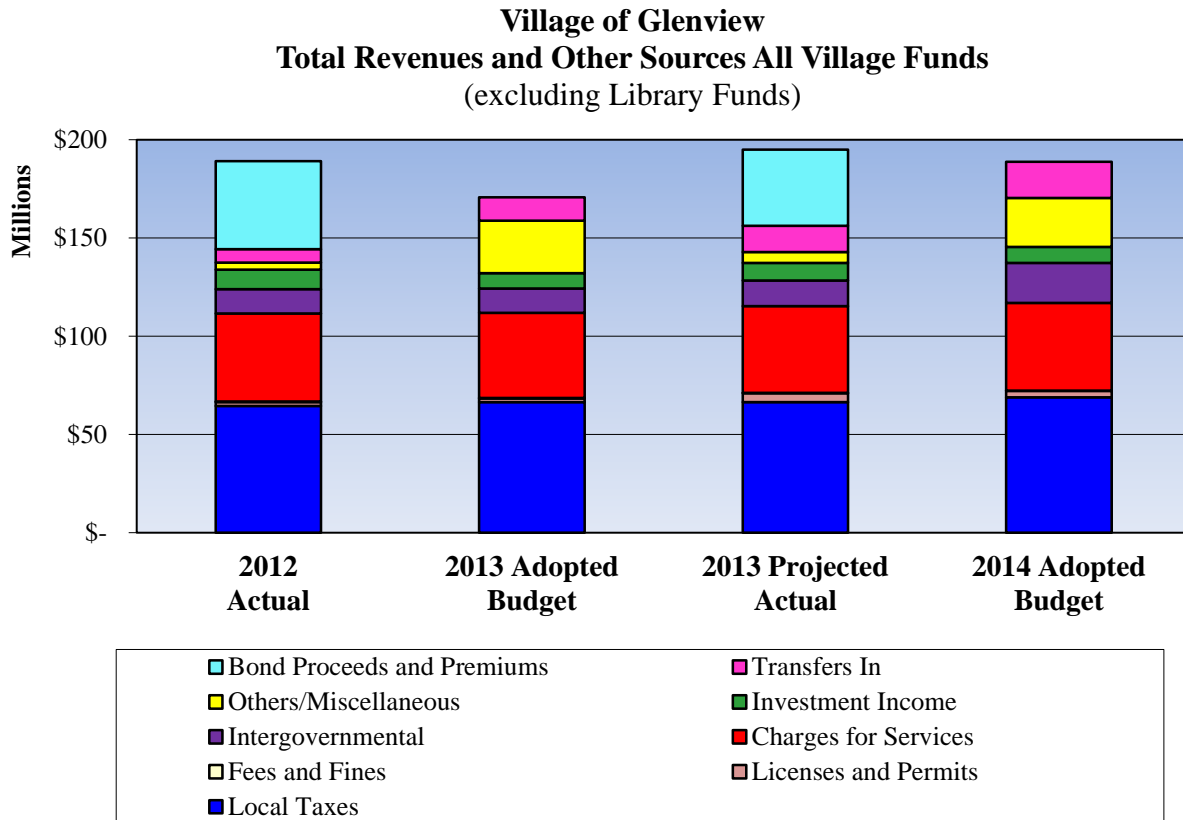
*SUMMARY BY FUND*

# Village of Glenview Fund Structure



## Revenue Highlights

The Village of Glenview appropriations are supported by a number of different sources. The primary revenue categories are Local Taxes, Licenses and Permits, Fees and Fines, Charges for Services, Intergovernmental, Investment Income, Other/Miscellaneous, Transfers In and Bond Proceeds and Premiums. In addition to these revenues, the Village can propose a planned spend-down of available reserves, making sure that fund balance remains within Village policy.

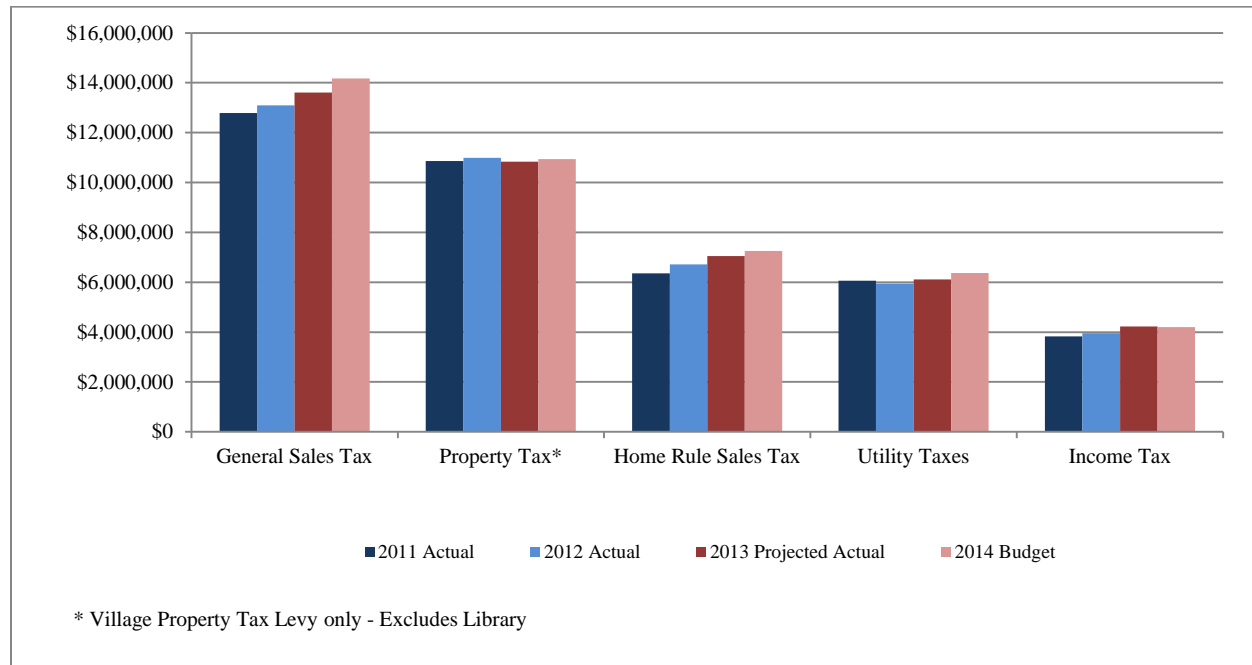


Revenue Source	2012 Actual	2013 Adopted Budget	2013 Projected Actual	2014 Adopted Budget
Local Taxes	\$ 64,531,504	\$ 66,564,254	\$ 66,461,573	\$ 68,916,657
Licenses and Permits	2,048,304	1,927,350	4,568,311	3,340,283
Fees and Fines	224,199	140,000	245,000	135,000
Charges for Services	44,809,694	43,334,817	44,087,308	44,540,204
Intergovernmental	12,391,749	12,329,092	13,006,124	20,463,273
Investment Income	10,008,977	7,919,480	9,071,169	8,081,530
Others/Miscellaneous	3,459,875	26,621,167	5,447,332	24,938,557
Transfers In	6,836,198	11,859,599	13,309,998	18,448,018
Bond Proceeds and Premiums	44,827,391	-	38,745,750	-
<b>Total</b>	<b>\$ 189,137,892</b>	<b>\$ 170,695,759</b>	<b>\$ 194,942,565</b>	<b>\$ 188,863,522</b>

## Corporate Fund

General Sales Tax, Property Tax, Electricity, Natural Gas and Telephone Utility Taxes, Home Rule Sales Tax and State Shared Income Tax account for approximately 71.2% 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. State Shared Income Tax is projected to stay flat in 2014 and reach near 2008 levels in the next two years.

### 2011 Actual - 2014 Budget for Corporate Fund Major Revenue Sources



#### \* *General Sales Tax*

The current general merchandise sales tax rate in Glenview is 8.75%. This is a combination of rates for the State of Illinois (6.25%), the Cook County Home Rule (0.75%), the Regional Transportation Authority (1.00%) and the Glenview Home Rule (0.75%). The State Rate is further divided, with 5.25% going to the State and the other 1.00% being distributed to the Village. It is this 1.00% that represents General Sales Tax. 2013 General Sales Tax receipts show signs of growth with projections of \$13,614,867 increasing slightly compared to 2012 actuals. The 2014 budget includes anticipated growth of 4.1% from the 2013 projections, bringing the General Sales Tax budget to \$14,171,626. Part of this growth is due to the expected opening of Field's Auto Group, two Mariano's grocery stores and a Heinen's grocery store in 2014.

#### \* *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 2012 with 2013 projections being \$7,045,059. The 2014 budget includes

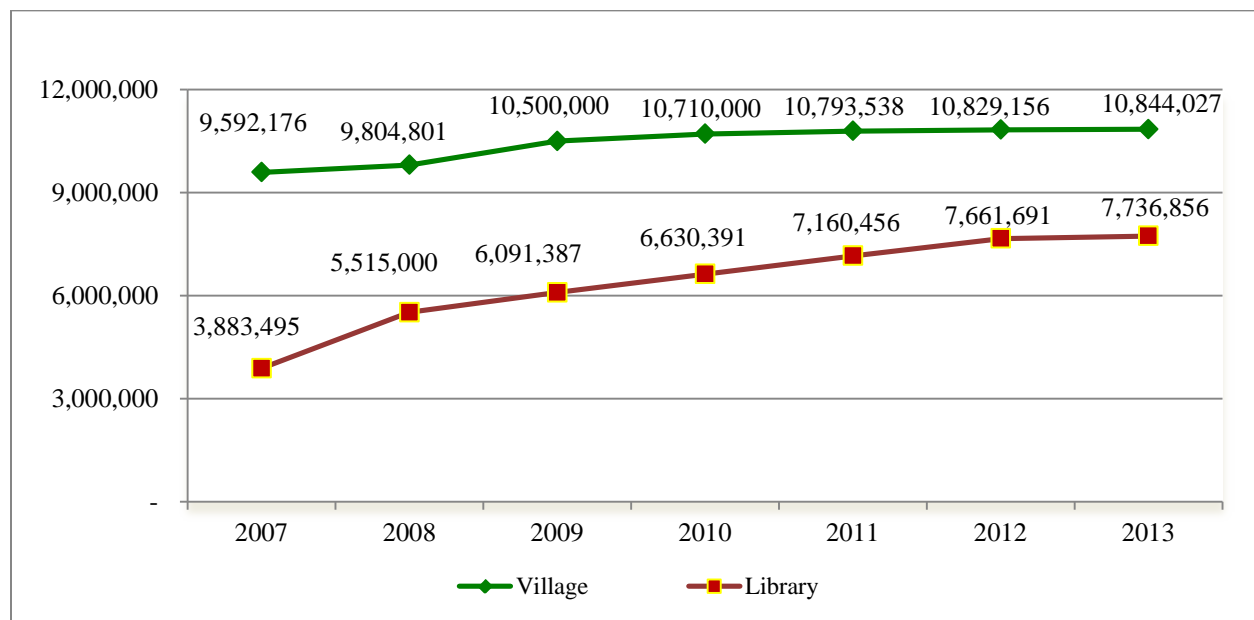
anticipated growth of 3.0% from the 2013 projections, bringing the Home Rule Sales Tax budget to \$7,456,411.

**\* Property Taxes**

Property Taxes account for 18.1% of the 2014 Corporate Fund revenue budget. The Village’s 2013 property tax levy to be collected in 2014 is \$10,844,027. \$1,839,500 is assigned to pay specific debt obligations while \$6,799,245 is levied to pay for the Village portion of Police, Fire and IMRF pension contributions. This leaves only 20.3% or \$2,205,282 to be applied to Corporate Fund operating expenditures. In Fiscal Year 2008, the Board of Trustees’ established a policy to allow the property tax levy to increase by the previous year’s percentage increase in the equalized assessed value (EAV) associated with New Property. Limiting the levy increase to this percentage, should hold the tax burden flat for existing Glenview taxpayers. For the 2012 levy, the increase in EAV was only 1.44%. Therefore the Village Board limited the 2013 levy increase to this 1.44% of the 2012 levy, or \$159,149.

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 2013 levy for Library operations increased by the same 1.44% used by the Village, an increase of \$84,733, to \$5,795,125. After adding the full debt obligation related to the new building, \$1,941,731, the total Library 2013 tax levy to be collected in 2014 is \$7,736,856.

**Property Tax Levy by Levy Year**





**\* *Utility Taxes - Electricity Tax***

The Village tax on electricity is based upon established rates per kilowatt-hours used or consumed in a month. Revenues received from these taxes are generated based on actual usage and largely depend on fluctuations in temperatures and population. The 2014 budget of \$2,505,000 includes a 9.0% increase over the 2013 projection of \$2,297,862. This large increase is due in part to the completion of a utility tax audit in 2013 that resulted in the Village being able to capture additional revenue on a go-forward basis.

**\* *Utility Taxes - Telecommunications Tax***

Through the Simplified Municipal Telecommunications Tax, Glenview imposes a 6.0% tax on telecommunication services. This tax is collected and distributed by the State and is imposed on voice/data lines, cellular phones, and any other telecommunication devices. The 2014 budget of \$2,627,446 equals the 2013 projection. This budget is being held flat because the 2013 estimated receipts were lower than budget by \$390,000.

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

Glenview imposes a 5.0% tax on gross natural gas sales within the Village. Like the tax on electricity, receipts are directly related to fluctuations in temperatures and population, in addition to the cost of natural gas. In 2013, the mild weather contributed to a 6.9% drop in projected receipts. Anticipating more typical weather in 2014, the budget of \$816,000 includes a 9.56% increase over the 2013 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. 2013 Gas Use Tax receipts are projected at \$437,771, a 12.25% increase from the budget. This increase, similar to the electric utility tax, is due in part to the utility tax audit and one-time receipts for 2013. These one-time receipts in 2013 contribute to the 2014 budget decrease of 4.25%.

**\* *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 in 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 \$4,207,152 dropped to \$3,612,282 in 2009 and continued to decrease to \$3,497,759 for 2010. Both 2011 and 2012 showed signs of stabilization and the 2013 Income Tax projection is slightly above 2008 level at \$4,231,182. The 2014 budget remains relatively flat at \$4,203,618. This is because the Illinois Legislature may decide to freeze the level at which the Village receives income tax receipts.

***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. Currently, 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 currently has a total of 500 annual parking permit spaces and 500 daily fee spaces. 2014 budgeted revenues are \$543,925.

### *Motor Fuel Tax Fund*

---

#### **\* State and Local Motor Fuel Tax**

The Village receives a portion of the State Motor Fuel Tax (MFT) on a per-capita basis. The projection for 2013 MFT revenue is \$1,100,000. Based on the information from the Illinois Municipal League and historical trend data, staff is holding MFT revenue flat at \$1,100,000 for the 2014 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 2013 LMFT revenue is \$329,600, based on revenue from eleven total gas stations. The 2014 budget for LMFT is \$339,488.

### *Special Tax Allocation Fund (STAF)*

---

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

Revenues are generated from incremental property taxes from the growth of the assessed valuation at the Glen Tax Increment Financing (TIF) District. Revenues of the STAF are generated from incremental property taxes resulting from the growth of the assessed valuation within The Glen TIF District. FY 2012 tax revenue includes \$27,130,409 from current year taxes and \$846,750 in refunds of prior year taxes. The FY 2013 property tax projection is \$27,824,033 for current year taxes a \$500,000 in refunds of prior year taxes; the 2014 budget has estimated property taxes at \$28,621,880. In recent years the number of tax refunds issued has been higher than expected.

### *Glenview Water and Sewer Funds*

---

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

The Village's water customer base includes approximately 16,000 customers, 1,820 of whom are in unincorporated Glenview. The sanitary sewer system has approximately 9,700 customers, all of them within the corporate boundaries of the Village. Some properties in the Village receive water service but are not connected to the Village's sanitary sewer system. Approximately 95.6% of total customers are residential, 3.4% are commercial, and about 1.0% are industrial, government and municipal customers. Customers are billed quarterly with one-third of customers billed each month. To project future costs of service and provide the revenues to meet those costs, the Village must project trends in water consumption and number of customers.

The rate structure includes a fixed rate and a consumption rate. The fixed charges are billed each quarter and are based on the size of the customer's water meter. The consumption of water is reported by actual meter reads on a property. The sewer consumption is assumed to be the same as water consumption. The 2014 budget projects that water consumption will be higher than 2013 because temperatures were lower and precipitation was high. The 2014 water consumption

rate increase is 7.50%; the water quarterly fixed rate is unchanged from 2013. The 2014 sewer quarterly fixed rate and consumption rate also remain unchanged from 2013. The 2013 revenue projection for Glenview water services is \$10,354,510, with the 2014 budget increasing to \$11,126,681 and total revenue budgeted to be \$11,479,787. The 2013 revenue projection for sewer services is \$2,237,043, the 2014 budget is \$2,229,346 and total revenue is \$4,016,690.

### *North Maine Utility Fund*

---

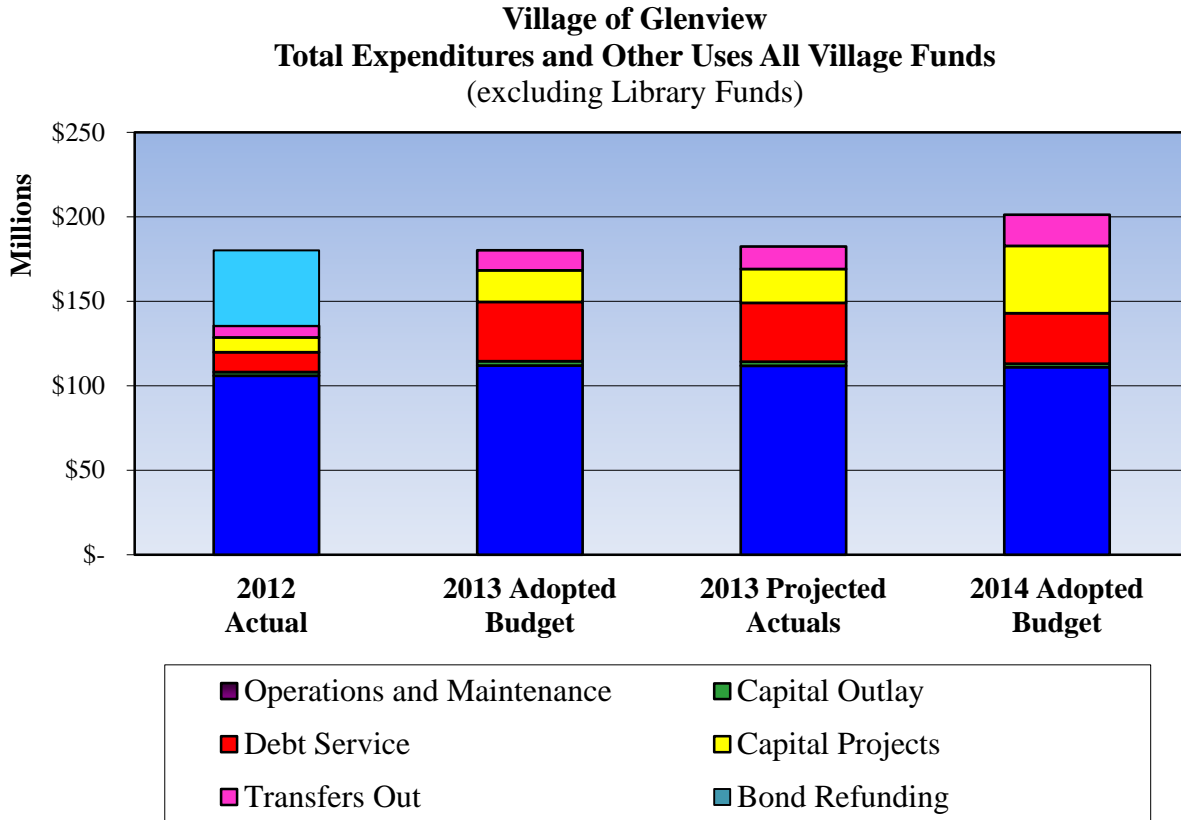
#### ***\* Sale of Water and Sewer Services***

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 850 million 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 2014 budget assumes a slight increase in water consumption over 2013 as a result of the lower than normal temperatures and higher precipitation in 2013. The monthly fixed charges rate remains unchanged and the 2014 consumption rate is a decrease of 6.50%. During 2013, the Village of Glenview and the Village of Niles settled a lawsuit that resulted in a cash settlement and a decrease in the cost of water the Village of Niles charges Village of Glenview's cost of water, which was decreased from \$6.67/1,000 gallons to \$6.00/1,000 gallons, effective July 1, 2013. The 2013 revenue projection for North Maine water and sewer services is \$8,796,276 with the 2014 budget decreasing to \$8,281,476. This decrease in revenue is a direct result of the decrease to the water rate.

## *Expenditure Highlights*

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



\*Note: Excludes depreciation

Expenditures*	2012 Actual	2013 Adopted Budget	2013 Projected Actuals	2014 Adopted Budget
Operations and Maintenance	\$ 105,916,460	\$ 111,947,284	\$ 111,804,931	\$ 110,988,109
Capital Outlay	2,198,473	2,589,113	2,432,090	2,059,016
Debt Service	11,736,688	35,075,467	34,820,218	29,889,506
Capital Projects	8,751,193	18,698,160	20,031,078	39,829,442
Transfers Out	6,836,198	11,859,599	13,309,998	18,448,018
Bond Refunding	44,678,884	-	-	-
<b>Total</b>	<b>\$ 180,117,896</b>	<b>\$ 180,169,623</b>	<b>\$ 182,398,316</b>	<b>\$ 201,214,091</b>

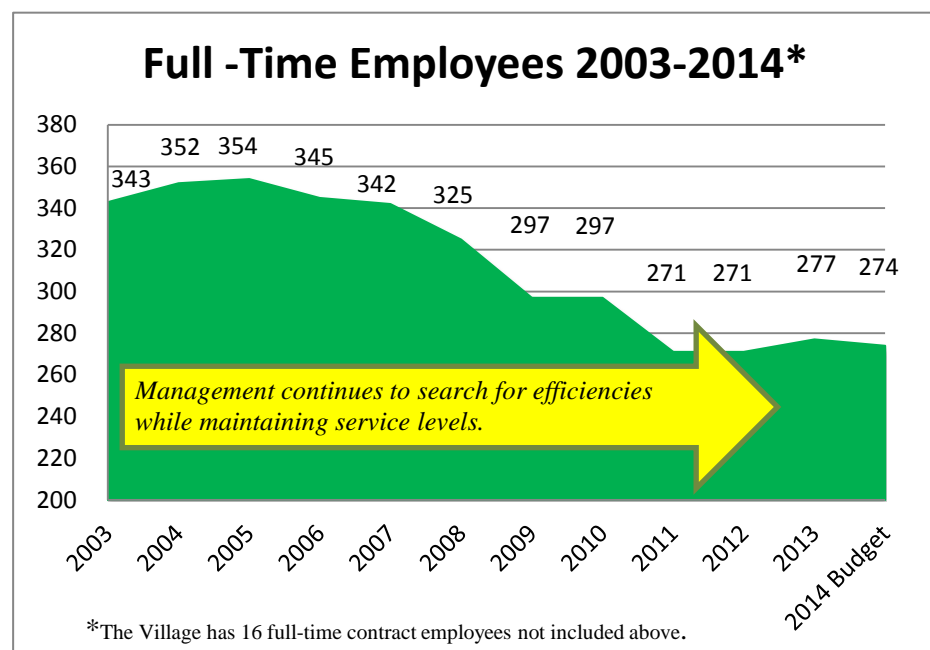
\*Note: Excludes depreciation

## Operations and Maintenance

The 2013 Operations and Maintenance (O&M) costs are projected to be .13% or \$142,353 less than the original budget amount of \$111,947,284 as Village management continues to explore ways to control costs while maintaining service levels. The 2014 O&M budget includes an anticipated decrease from 2013 projections of .73% or \$816,822 for a total of \$110,988,109.

The 2014 budget includes three fewer full-time employees than the 2013 budget. Four positions that became vacant during the year were transitioned to outside consulting services and the part-time Economic Development Manager became full-time in November. The 2014 Personnel costs are anticipated to be 1.32% or \$564,876 higher than the 2013 projections. The \$43,917,312 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.

Contractual costs of \$51,549,960 in the 2014 budget are \$3,107,587 higher than the 2013 projections. Water purchases are expected to increase \$476,165. Make-Whole Payments for The Glen TIF are budgeted at \$2,120,412 above 2013 projections due to increased student counts in the core jurisdictions. 2013 snow and ice maintenance was relatively low due to a mild winter; therefore the 2014 budget for



for snow and ice maintenance is \$147,465 higher. An additional \$26,341 is projected for Economic Development Agreements as a number of projects reach completion triggering property, sales and utility tax sharing. Property, Casualty and Worker's Compensation claims combine for a \$321,559 increase compared to 2013 projections.

The Commodities budget for 2014 is \$4,136,067. This is a reduction of \$114,255 from the 2013 projections. Budget items such as fuel, natural gas, electronic equipment, signs and salt were reduced by over \$226,000 while ammunition, concrete, limestone and other supplies were increased by over \$111,000 to contribute to the net reduction in 2014.

Other Charges and Interfund Charges combine for the remaining \$11,384,770 of O&M expenditures in the 2014 budget. This represents a \$4,374,092 decrease from 2013 projections. Developer Incentive Fees are reduced by \$5,285,000 as a result of expired incentive agreements with no payments due. This decrease is partially offset by a \$308,805 increase in Firefighters'

Pension costs coupled with increases of \$431,995 in Interfund Charges related to facilities, maintenance and insurance and \$170,000 for other miscellaneous items.

### *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 2014 of \$2,059,016 represent a \$373,075 decrease from 2013 projections; mainly due to the purchase of a new ladder truck in 2013 at a cost that is higher than a typical vehicle replacement and the declaration of 4 vehicles as surplus that will not be replaced.

### *Debt Service*

---

Debt service payments are based on debt schedules determined at the time of debt issuance. The 2014 budget for debt service totals \$29,889,506, a decrease of \$4,930,712 from 2013 projections. During 2013, a bond issue in the amount of \$28,785,938 was paid off via a new loan issue that has a 2014 debt payment amount of \$22,232,751, which results in a decrease in 2014 payments of \$6,553,187. This large decrease is offset by an increase in 2014 payments on past debt as well as new debt issued in 2013 in the amount of \$1,622,475, for a total net decrease of \$4,930,712.

### *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 2012 and 2013 allowed the Village to take advantage of the favorable bidding environment by accelerating several projects and qualifying for additional outside funds. Consequently, the Village's estimated 2013 IMS rating of 77 exceeds the goal of 75. The 2014 budgeted amount for road resurfacing and reconstruction is \$9,188,945. The total capital improvements budget is \$39,829,442 and includes core infrastructure, water and sewer utilities, The Glen TIF, facility improvements, continued construction of the new Fire Station 6 and expansion of the current Police Station to accommodate all Village Hall activities and services that will be relocated.

## *Bond Refunding*

---

The \$44,678,884 in 2012 was related to the refunding of three different tax-exempt General Obligation Bond Series; 2004A, 2004B and 2005. You will find a similar amount reported in the Revenue Highlights. There were no bond refundings in 2013 and none are projected in 2014.

## *Transfers Out*

---

*Corporate Fund to Capital Projects Fund:* This transfer is to support the Capital Improvements Program's road resurfacing and improvements. The transfer was increased in 2014 to help fund an accelerated storm water improvement plan.

*Corporate Fund to Corporate Purpose Bonds Fund:* This transfer is to move property tax revenue to the correct fund to pay debt that was issued for the Police Station. An additional transfer of fund balance will be made in 2014 to pay debt that was issued for the expansion of the current police station to include village hall activities and services.

*Special Tax Allocation Fund (STAF) to Corporate Fund:* This transfer is for the maintenance of the three main stem roads in the Glen Town Center. The maintenance of these roads will be funded by the Special Tax Allocation Fund until the roads are resurfaced, at which point the costs will be transferred to the Corporate Fund.

*Insurance and Risk Fund to Capital Projects Fund:* This transfer is to fund a portion of the cost of construction of the new Fire Station 6.

*Escrow Deposit Fund to Corporate Fund:* This transfer is comprised of interest earned on the Village escrow deposits.

*Permanent Fund to Capital Projects Fund:* 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 as well as an additional amount in 2014 to fund a portion of the cost of construction of the new Fire Station 6.

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

*Commuter Parking Fund to Capital Projects Fund:* This transfer is to fund a portion of the cost of construction of the new Fire Station 6.

*Transfers Out continued*

*Facility Repair and Replacement Fund Capital Projects Fund:* This transfer is to fund a portion of the cost of construction of the new Fire Station 6.

*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 2014 Transfers between Funds.

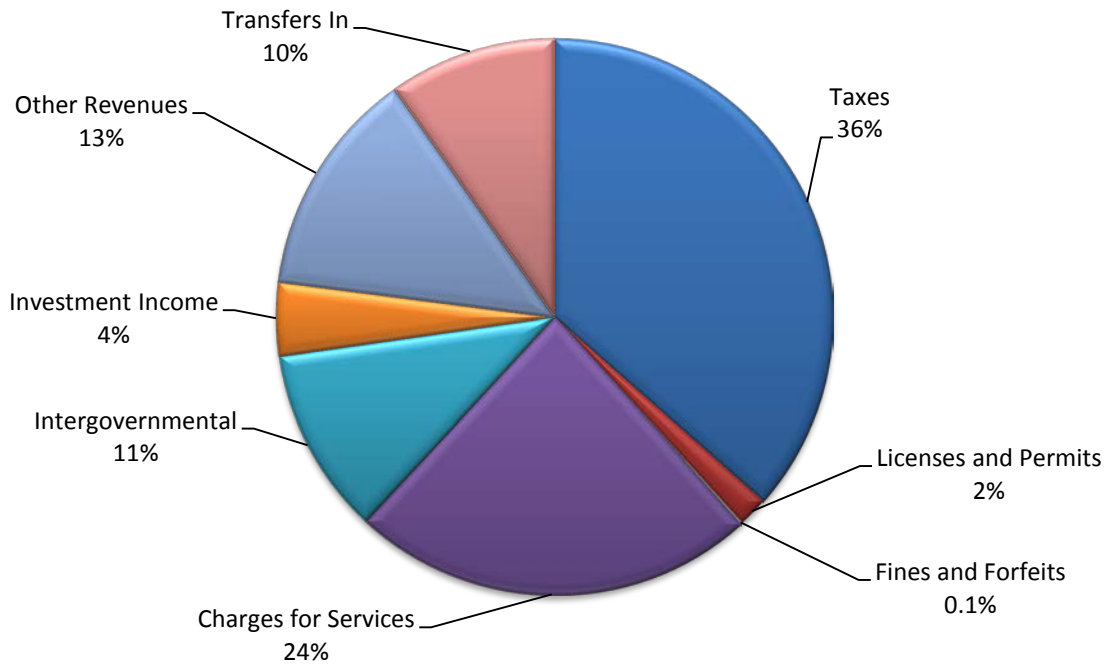
2014 Summary of Transfers In and Out						
Transfers In						
Transfers Out	Corporate Fund	Capital Projects Fund	Glenview Sewer Fund	Glenview Water Fund	STAF	Corporate Purpose Bonds
<b>Corporate Fund</b>		8,350,000				2,279,133
<b>Special Tax Allocation Fund (STAF)</b>	281,580					
<b>Insurance and Risk Fund</b>		1,403,670				
<b>Escrow Deposit Fund</b>	11,500					
<b>Permanent Fund</b>		744,600	1,700,000			
<b>Wholesale Water Fund</b>	300,000	1,179,898				
<b>North Maine Water and Sanitary Sewer Fund</b>	139,042					
<b>Special Service Areas</b>		104,951	70,644	30,106	2,894	
<b>Commuter Parking Fund</b>		500,000				
<b>Municipal Equipment Repair Fund</b>		100,000				
<b>Facilities Repair and Replacement Fund</b>		1,250,000				



## All Funds Summary

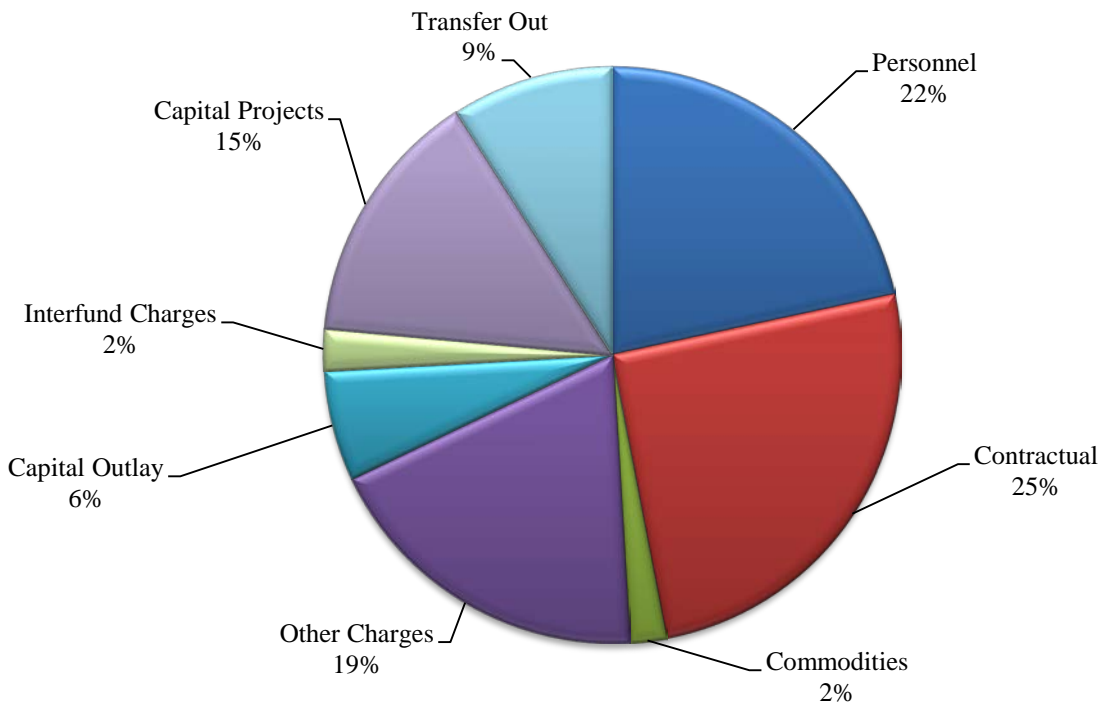
	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b>Beginning Fund Balance/ Net Position</b>	<b>\$256,652,087</b>	<b>\$263,840,227</b>	<b>\$263,840,227</b>	<b>\$263,840,227</b>	<b>\$273,741,472</b>
<b>Budgeted Revenues</b>					
Taxes	64,531,504	66,564,254	66,564,254	66,461,573	68,916,657
Licenses and Permits	2,048,304	1,927,350	1,927,350	4,568,311	3,340,283
Fines and Forfeits	224,199	140,000	140,000	245,000	135,000
Charges for Services	44,809,694	43,334,817	43,334,817	44,087,308	44,540,204
Intergovernmental	12,391,749	12,329,092	12,329,092	13,006,124	20,463,273
Investment Income	10,008,977	7,919,480	7,919,480	9,071,169	8,081,530
Other Revenues	48,287,266	26,621,167	26,621,167	44,193,082	24,938,557
Transfers In	6,836,198	11,859,599	11,859,599	13,309,998	18,448,018
<b>Total Revenues</b>	<b>189,137,892</b>	<b>170,695,759</b>	<b>170,695,759</b>	<b>194,942,565</b>	<b>188,863,522</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	41,716,112	42,833,380	42,751,846	43,352,436	43,917,312
Contractual	45,142,462	49,333,437	50,091,213	48,442,373	51,549,960
Commodities	3,805,090	4,076,228	4,178,308	4,251,259	4,136,067
Other Charges	68,254,937	46,537,318	46,339,561	48,092,818	38,356,018
Capital Outlay	3,399,777	4,148,113	4,147,111	7,901,715	12,520,673
<b>Total Operating Expenditures</b>	<b>162,318,379</b>	<b>146,928,476</b>	<b>147,508,040</b>	<b>152,040,601</b>	<b>150,480,029</b>
<i>Other Expenditures</i>					
Interfund Charges	5,245,285	4,242,388	4,232,388	4,318,513	4,750,509
Capital Projects	7,549,889	17,139,160	18,638,245	14,561,454	29,367,785
Transfer Out	6,836,198	11,859,599	11,859,599	13,309,998	18,448,018
<b>Total Other Expenditures</b>	<b>19,631,373</b>	<b>33,241,147</b>	<b>34,730,232</b>	<b>32,189,965</b>	<b>52,566,312</b>
<b>Total Expenditures</b>	<b>181,949,751</b>	<b>180,169,623</b>	<b>182,238,272</b>	<b>184,230,566</b>	<b>203,046,341</b>
<b>Surplus/(Deficit)</b>	<b>7,188,140</b>	<b>(9,473,864)</b>	<b>(11,542,513)</b>	<b>10,711,999</b>	<b>(14,182,819)</b>
<b>Ending Fund Balance/ Net Position</b>	<b>\$263,840,227</b>	<b>\$254,366,363</b>	<b>\$252,297,715</b>	<b>\$274,552,226</b>	<b>\$259,558,653</b>
<b>Budgeted Non Expensed Items</b>					
Debt	(824,819)	(852,655)	(852,655)	(852,655)	(880,249)
Capitalized Assets	(1,709,869)	(1,700,000)	(1,700,000)	(2,000,000)	(2,560,000)
<b>Total Budgeted Non Expensed Items</b>	<b>(2,534,688)</b>	<b>(2,552,655)</b>	<b>(2,552,655)</b>	<b>(2,852,655)</b>	<b>(3,440,249)</b>

## 2014 Sources of Village Funds



---

## 2014 Uses of Village Funds



**2014 Summary of Estimated Sources and Uses of Funds**

	<b>General Fund</b>	<b>Special Revenue Funds</b>			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
<b>Beginning Estimated Fund Balance/ Net Position</b>	\$30,638,934	\$54,031	\$238,207	\$1,622,644	\$810,754
<b>Budgeted Revenues</b>					
Taxes	40,039,396	-	-	28,621,880	-
Licenses and Permits	3,175,933	-	-	-	-
Fines and Forfeits	135,000	-	-	-	-
Charges for Services	4,504,322	-	-	22,254	-
Intergovernmental	10,906,245	-	-	-	-
Investment Income	46,005	90	800	23,000	-
Other Revenues	735,695	-	83,000	22,122,578	-
Transfers In	732,122	-	-	-	-
<b>Total Revenues</b>	<b>60,274,718</b>	<b>90</b>	<b>83,800</b>	<b>50,789,712</b>	<b>-</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	31,236,225	-	-	413,890	-
Contractual	10,148,514	-	10,815	20,985,843	220,000
Commodities	1,643,056	-	129,500	134,098	-
Other Charges	5,758,367	-	-	26,659,951	124,520
Capital Outlay	352,000	27,500	-	-	-
<i>Total Operating Expenditures</i>	<b>49,138,162</b>	<b>27,500</b>	<b>140,315</b>	<b>48,193,781</b>	<b>344,520</b>
<i>Other Expenditures</i>					
Interfund Charges	3,873,619	-	-	13,132	-
Capital Projects	-	-	-	-	-
Transfer Out	10,629,133	-	-	281,580	-
<i>Total Other Expenditures</i>	<b>14,502,752</b>	<b>-</b>	<b>-</b>	<b>294,712</b>	<b>-</b>
<b>Total Expenditures</b>	<b>63,640,914</b>	<b>27,500</b>	<b>140,315</b>	<b>48,488,493</b>	<b>344,520</b>
<b>Surplus/(Deficit)</b>	<b>(3,366,196)</b>	<b>(27,410)</b>	<b>(56,515)</b>	<b>2,301,219</b>	<b>(344,520)</b>
<b>Ending Estimated Fund Balance/ Net Position</b>	<b>27,272,738</b>	<b>26,621</b>	<b>181,692</b>	<b>3,923,863</b>	<b>466,234</b>
<b>Budgeted Non-Expensed Items</b>					
Debt	-	-	-	-	-
Capitalized Assets	-	-	-	-	-
<b>Total Budgeted Non-Expensed Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Enterprise Funds					Internal Service Funds	
Glenview Water Fund	Glenview Sewer Fund	Commuter Parking Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Municipal Equipment Repair Fund	Capital Equipment Replacment Fund
\$34,852,270	\$16,397,324	\$3,436,432	\$4,524,793	\$2,495,043	\$617,616	\$4,313,805
-	-	-	-	-	-	-
151,000	13,000	-	350	-	-	-
-	-	-	-	-	-	-
11,126,681	2,229,346	541,975	8,281,476	2,001,407	1,468,344	1,513,936
-	-	-	-	-	-	-
8,000	3,700	1,950	10,000	2,000	410	17,000
164,000	-	-	101,000	-	155,000	106,290
30,106	1,770,644	-	-	-	-	-
11,479,787	4,016,690	543,925	8,392,826	2,003,407	1,623,754	1,637,226
2,145,583	453,656	-	849,512	83,357	446,307	-
4,612,923	72,524	218,885	6,056,994	965,318	353,833	-
909,122	48,396	66,241	184,325	16,650	854,113	150,567
1,517,131	697,611	67,585	1,101,932	62,816	5,755	-
202,000	-	209,000	-	-	-	1,265,145
9,386,758	1,272,188	561,711	8,192,763	1,128,140	1,660,009	1,415,712
520,789	144,367	3,160	142,167	17,194	36,081	-
4,026,526	3,412,182	-	735,887	-	-	-
-	-	500,000	139,042	1,479,898	100,000	-
4,547,315	3,556,549	503,160	1,017,096	1,497,092	136,081	-
13,934,073	4,828,737	1,064,871	9,209,859	2,625,233	1,796,090	1,415,712
(2,454,286)	(812,046)	(520,946)	(817,033)	(621,825)	(172,336)	221,514
32,397,985	15,585,277	2,915,486	3,707,759	1,873,218	445,280	4,535,319
(\$336,000)	(253,000)	-	(291,249)	-	-	-
(\$1,900,000)	(410,000)	-	(250,000)	-	-	-
(2,236,000)	(663,000)	-	(541,249)	-	-	-

**2014 Summary of Estimated Sources and Uses of Funds**

	<b>Internal Service Funds</b>		<b>Trust and Agency Funds</b>		
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Police Pension	Fire Fighters' Pension	Escrow Deposit Fund
<b>Beginning Estimated Fund Balance/ Net Assets</b>	\$5,148,272	\$3,264,863	\$59,361,352	\$59,041,989	\$0
<b>Budgeted Revenues</b>					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	7,646,535	44,450	1,921,637	3,081,840	-
Intergovernmental	-	176,400	-	-	-
Investment Income	310,750	15,200	3,700,000	3,900,000	11,500
Other Revenues	-	-	697,492	773,502	-
Transfers In	-	-	-	-	-
<b>Total Revenues</b>	<b>7,957,285</b>	<b>236,050</b>	<b>6,319,129</b>	<b>7,755,342</b>	<b>11,500</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	481,788	-	3,093,177	4,713,816	-
Contractual	7,608,102	-	121,000	175,210	-
Commodities	-	-	-	-	-
Other Charges	7,000	-	-	-	-
Capital Outlay	-	643,000	-	-	-
<b>Total Operating Expenditures</b>	<b>8,096,890</b>	<b>643,000</b>	<b>3,214,177</b>	<b>4,889,026</b>	<b>-</b>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	1,403,670	1,250,000	-	-	11,500
<b>Total Other Expenditures</b>	<b>1,403,670</b>	<b>1,250,000</b>	<b>-</b>	<b>-</b>	<b>11,500</b>
<b>Total Expenditures</b>	<b>9,500,560</b>	<b>1,893,000</b>	<b>3,214,177</b>	<b>4,889,026</b>	<b>11,500</b>
<b>Surplus/(Deficit)</b>	<b>(1,543,275)</b>	<b>(1,656,950)</b>	<b>3,104,952</b>	<b>2,866,317</b>	<b>-</b>
<b>Ending Estimated Fund Balance/ Net Assets</b>	<b>3,604,997</b>	<b>1,607,913</b>	<b>62,466,304</b>	<b>61,908,305</b>	<b>0</b>
<b>Budgeted Non-Expensed Items</b>					
Debt	-	-	-	-	-
Capitalized Assets	-	-	-	-	-
<b>Total Budgeted Non-Expensed Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Continued</b>	<b>Capital Project Funds</b>				<b>Debt Funds</b>
SSA Bond Fund	Capital Projects Fund	Glen Capital Projects Fund	Permanent Fund	Motor Fuel Tax Fund	Corporate Purpose Bonds Fund
\$119,428	\$9,403,270	\$6,420,095	\$30,525,489	\$1,088,764	\$176,851
255,381	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	156,000	-	-
-	7,941,140	-	-	1,439,488	-
600	8,000	3,125	13,000	4,700	1,700
-	-	-	-	-	-
-	13,633,119	2,894	-	-	2,279,133
255,981	21,582,259	6,019	169,000	1,444,188	2,280,833
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
48,347	24,371	-	-	-	2,280,633
-	9,822,028	-	-	-	-
48,347	9,846,398	-	-	-	2,280,633
-	-	-	-	-	-
-	18,365,634	758,576	-	2,068,980	-
208,595	-	-	2,444,600	-	-
208,595	18,365,634	758,576	2,444,600	2,068,980	-
256,942	28,212,032	758,576	2,444,600	2,068,980	2,280,633
(961)	(6,629,773)	(752,557)	(2,275,600)	(624,792)	200
118,468	2,773,497	5,667,537	28,249,889	463,972	177,051
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*CORPORATE FUND*



## Corporate Fund

### Description

The Corporate Fund is used to account for the resources and activities associated with the core services and day-to-day operations of the Village. The Corporate Fund receives the majority of Village revenues and utilizes these resources to fund expenditures traditionally associated with government, including general administration, police and fire protection, street maintenance, snow and ice removal, building and zoning code enforcement, planning and economic development. The main sources of revenue for the Corporate Fund are General Sales Tax, Property Taxes, Home Rule Sales Tax, Utility Taxes and State Shared Income Tax. These five sources make up 71.9% of the 2014 Corporate Fund revenue budget.

### Fund Balance Policy

The Village of Glenview Board of Trustees adopted a policy that requires the Corporate Fund year-end fund balance to be maintained at 30% to 40% of the total expenditures of that year. The budget process takes a look at the next three years with a goal of meeting this target. The Corporate Fund Balance at the end of 2013 is projected to be \$26,438,736 or 43.37% of total Corporate Fund expenditures. However, the 2014 Corporate Fund budget represents a \$3,366,196 deficit, which is a planned draw down of reserves. As the Village attempts to maintain infrastructure standards with an \$8,350,000 transfer to the Capital Improvement Program (CIP) in each of the next two years (2014 and 2015) as well as a transfer of \$7,500,000 in year three (2016), the fund balance is brought down to 31.4% at the end of 2015 and 30.1% by the end of 2016. Please find all fund balance policies in the *Budget and Financial Policies* section.

<b>Corporate Fund Balance</b>							
	2012 Actual	2013 Budget	2013 Revised	2013 Projected	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	24,218,026	25,759,885	25,759,885	25,759,885	30,638,736	27,272,540	22,883,819
<b>Total Revenues</b>	<b>56,046,343</b>	<b>57,273,786</b>	<b>57,273,786</b>	<b>65,982,638</b>	<b>60,274,718</b>	<b>60,524,011</b>	<b>62,138,630</b>
Expenditures before Transfer to CIP	51,697,575	52,656,348	52,947,802	53,603,787	55,290,914	56,562,732	57,859,987
Transfer to CIP-Annual CIP Program	2,806,909	5,000,000	5,000,000	7,500,000	5,850,000	5,850,000	5,000,000
Transfer to CIP-New Stormwater Program					2,500,000	2,500,000	2,500,000
<b>Total Expenditures</b>	<b>54,504,484</b>	<b>57,656,348</b>	<b>57,947,802</b>	<b>61,103,787</b>	<b>63,640,914</b>	<b>64,912,732</b>	<b>65,359,987</b>
Net Surplus/(Deficit)	1,541,859	(382,562)	(674,017)	4,878,851	(3,366,196)	(4,388,721)	(3,221,357)
<b>Total Ending Fund Balance</b>	<b>25,759,885</b>	<b>25,377,323</b>	<b>25,085,868</b>	<b>30,638,736</b>	<b>27,272,540</b>	<b>22,883,819</b>	<b>19,662,462</b>
<i>Less: Fund Balance Commitments:</i>				1,700,000	850,000		
-Glenview Park Golf Club Stormwater							
<i>Less: Fund Balance Assignments:</i>				2,500,000	2,500,000	2,500,000	
-Stormwater Projects							
<b>Unassigned Fund Balance</b>				<b>26,438,736</b>	<b>23,922,540</b>	<b>20,383,819</b>	<b>19,662,462</b>
Fund Balance as a % of Total Expenditures	47.3%	44.0%	43.3%	43.3%	37.6%	31.4%	30.1%

### Revenues

The 2014 Budget estimates \$60,274,718 in revenues for the Corporate Fund, a decrease of \$5,707,920 or 8.7% from 2013 projections. The 2013 projections included one-time land sale revenue in the amount of \$2,500,000, a \$1,500,000 transfer of accumulated excess fund balance from the Capital Projects Fund, and additional building permit fee revenue resulting from a number of new significant construction projects. The Property Tax Levy was increased by 1.44% or \$159,149, to correspond with the Village's new EAV reported by the County. General

Sales Tax and Home Rule Sales Tax receipts combine for a 7.1% increase of \$768,111. Utility Taxes are expected to increase by \$259,752 or 4.3% after a utility tax audit conducted in 2013 captured a number of customers that will pay the utility taxes on a go-forward basis. Although the budget for Building Permits and Annexation Fees is increasing by \$1,352,933, or 90.2%, the difference between the 2013 projection and 2014 budget is a decrease of \$1,070,838, or 27.3% as the 2013 projection was significantly higher than the 2013 budget.

### ***Expenditures***

The 2014 Budget estimates \$63,640,914 in expenditures for the Corporate Fund, an increase of \$2,537,127 or 4.2% over 2013 projections. The transfer out to the CIP accounts for \$850,000 of this increase while debt service and police pension expenditures are increasing by \$433,141 and \$308,805, respectively.

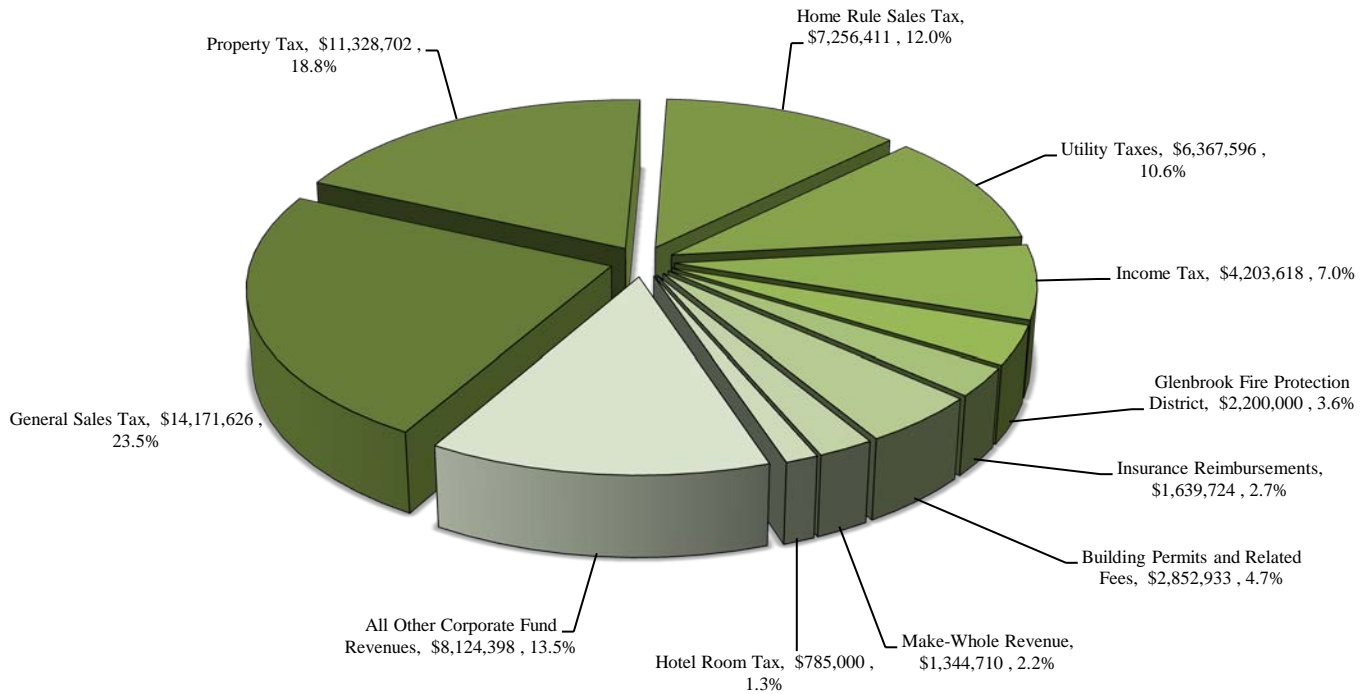
The Personnel budget for 2014 includes 5.14 fewer full-time equivalent positions than the 2013 budget. The savings from the reduction in employees is partially offset by annual wage increases, resulting in a minimal increase of \$184,829, or 0.6% from year-end projections.

Contractual costs were held relatively level with an increase of \$24,337, or .24%.

Commodity and Capital Outlay costs are anticipated to decrease by a combined \$89,495 or 4.3% in 2014. Increases in the amount of \$141,625 are offset by decreases of \$231,120 for a net reduction of \$89,495.

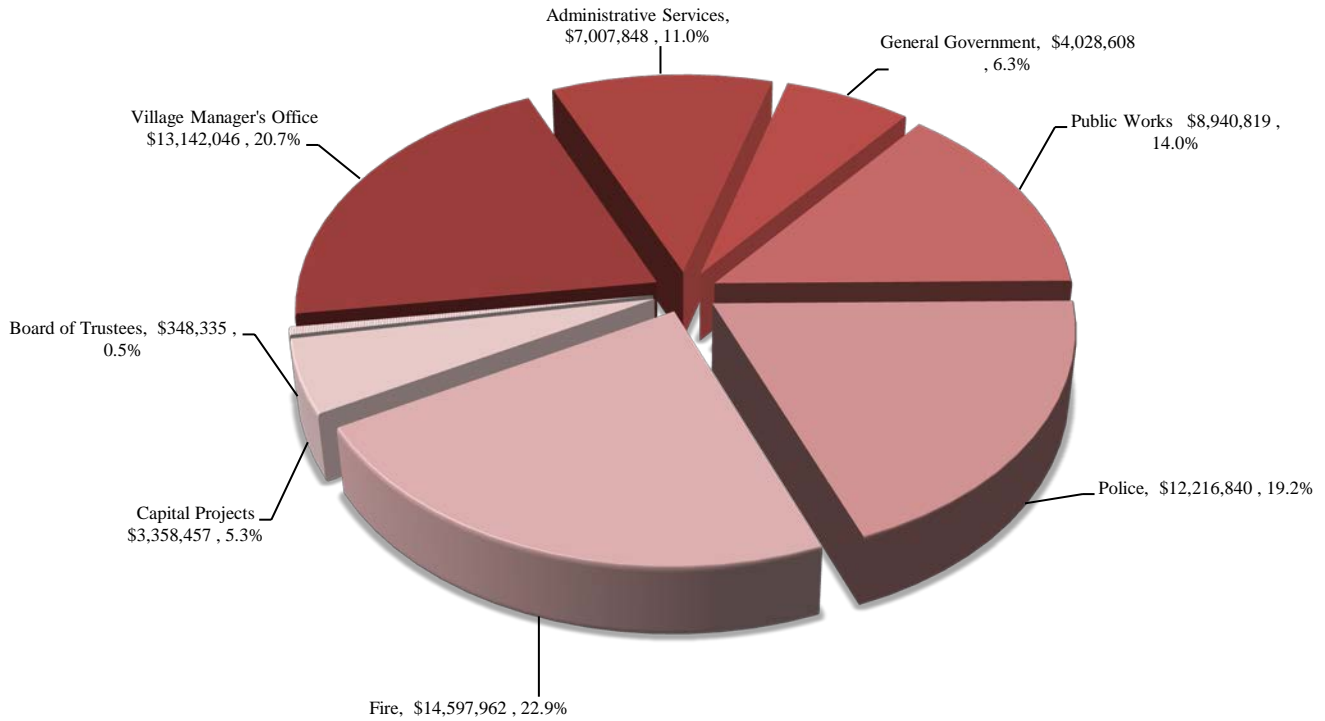
2013 was the fourth straight year that the Village increased the transfer to the Capital Projects Fund above what was originally budgeted. During the year, the additional \$2,500,000 transfer was land sale proceeds and will be used to help fund the new Fire Station 6. As previously stated, the Corporate Fund transfer out to the CIP in the 2014 Budget is \$8,350,000, which was increased by \$850,000 for a storm water project at the Glenview Park Golf Club and is more than the 2013 transfer of \$7,500,000. The CIP will receive this level of funding in each of the next two years (2014 and 2015) and funding in the amount of \$7,500,000 for the third year (2016). This allows for additional funding for an accelerated storm water improvement plan and the Corporate Fund year-end fund balance is drawn down within the policy range of 30% to 40% of total expenditures by the end of 2016.

# Corporate Fund Revenue Summary



	2012 Actual	2013 Adopted Budget	2013 Projected Actual	2014 Adopted Budget	% Change Adopted to Adopted	% of Total
<b>General Sales Tax</b>	\$ 13,091,218	\$ 13,176,505	\$ 13,614,867	\$ 14,171,626	7.6%	23.5%
<b>Property Tax</b>	11,371,610	11,208,256	11,222,892	11,328,702	1.1%	18.8%
<b>Home Rule Sales Tax</b>	6,709,580	6,806,827	7,045,059	7,256,411	6.6%	12.0%
<b>Utility Taxes</b>	5,949,899	6,355,837	6,107,844	6,367,596	0.2%	10.6%
<b>Income Tax</b>	3,962,313	3,800,000	4,231,182	4,203,618	10.6%	7.0%
<b>Glenbrook Fire Protection District</b>	2,373,770	2,200,000	2,200,000	2,200,000	0.0%	3.6%
<b>Insurance Reimbursements</b>	1,534,202	1,591,350	1,623,489	1,639,724	3.0%	2.7%
<b>Building Permits and Related Fees</b>	1,601,040	1,500,000	3,923,771	2,852,933	90.2%	4.7%
<b>Make-Whole Revenue</b>	1,318,686	1,318,686	1,331,098	1,344,710	2.0%	2.2%
<b>Hotel Room Tax</b>	739,047	720,000	745,000	785,000	9.0%	1.3%
<b>Top 10 Subtotal</b>	<b>48,651,365</b>	<b>48,677,461</b>	<b>52,045,202</b>	<b>52,150,320</b>	<b>7.1%</b>	<b>86.5%</b>
<b>All Other Corporate Fund Revenues</b>	7,394,978	8,596,324	13,892,436	8,124,398	-5.5%	13.5%
<b>Total Corporate Fund Revenues</b>	<b>\$56,046,343</b>	<b>\$57,273,786</b>	<b>\$65,937,638</b>	<b>\$60,274,718</b>	<b>5.2%</b>	<b>100.0%</b>

# Corporate Fund Expenditure Summary



Corporate Fund Departments	2012 Actual	2013 Adopted Budget	2013 Projected Actual	2014 Adopted Budget	% Change Adopted to Adopted	% of Total
Board of Trustees	\$ 322,697	\$ 335,186	\$ 317,984	\$ 348,335	3.9%	0.5%
Village Manager's Office	5,857,788	6,133,048	6,472,896	7,007,848	14.3%	11.0%
Administrative Services	4,021,034	3,894,819	4,147,264	4,028,608	3.4%	6.3%
General Government	7,009,412	9,259,478	11,509,907	13,142,046	41.9%	20.7%
Public Works	7,036,990	7,800,883	7,648,841	8,940,819	14.6%	14.0%
Police	11,874,804	11,590,697	11,846,392	12,216,840	5.4%	19.2%
Fire	14,050,327	14,239,801	14,405,834	14,597,962	2.5%	22.9%
Development	967,576	904,252	908,538	-	-100.0%	0.0%
Community Development	3,363,658	3,498,184	3,846,131	3,358,457	-4.0%	5.3%
<b>Total Corporate Fund Expenditures</b>	<b>\$ 54,504,286</b>	<b>\$ 57,656,348</b>	<b>\$ 61,103,787</b>	<b>\$ 63,640,914</b>	<b>10.4%</b>	<b>100.0%</b>

## *Corporate Fund Balance Summary by Revenue and Expenditure Type*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$24,218,026</b>	<b>\$25,760,083</b>	<b>\$25,760,083</b>	<b>\$25,760,083</b>	<b>\$30,638,934</b>
<b><i>Budgeted Revenues</i></b>					
Taxes	37,958,326	38,399,028	38,399,028	38,867,180	40,039,396
Licenses and Permits	1,899,639	1,838,000	1,838,000	4,248,771	3,175,933
Fines and Forfeits	224,199	140,000	140,000	245,000	135,000
Charges for Services	4,418,606	4,547,450	4,547,450	5,134,986	4,504,322
Intergovernmental	9,969,142	9,891,077	9,891,077	10,722,605	10,906,245
Investment Income	95,258	47,000	47,000	48,702	46,005
Other Revenues	751,999	674,609	674,609	3,437,403	735,695
Transfers In	729,174	1,736,622	1,736,622	3,277,991	732,122
<b><i>Total Revenues</i></b>	<b>56,046,343</b>	<b>57,273,786</b>	<b>57,273,786</b>	<b>65,982,638</b>	<b>60,274,718</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	30,079,879	30,928,801	30,847,267	31,051,397	31,236,225
Contractual	9,044,878	9,123,697	9,682,792	10,124,177	10,148,514
Commodities	1,629,601	1,720,961	1,717,611	1,716,063	1,643,056
Other Charges	5,069,708	5,308,786	5,111,029	5,140,095	5,758,367
Capital Outlay	201,426	343,250	368,250	368,488	352,000
<b><i>Total Operating Expenditures</i></b>	<b>46,025,492</b>	<b>47,425,495</b>	<b>47,726,949</b>	<b>48,400,220</b>	<b>49,138,162</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	3,393,098	3,281,991	3,271,991	3,357,575	3,873,619
Transfer Out	5,085,696	6,948,862	6,948,862	9,345,992	10,629,133
<b><i>Total Other Expenditures</i></b>	<b>8,478,794</b>	<b>10,230,853</b>	<b>10,220,853</b>	<b>12,703,567</b>	<b>14,502,752</b>
<b><i>Total Expenditures</i></b>	<b>54,504,286</b>	<b>57,656,348</b>	<b>57,947,802</b>	<b>61,103,787</b>	<b>63,640,914</b>
<b><i>Surplus/(Deficit)</i></b>	<b>1,542,057</b>	<b>(382,562)</b>	<b>(674,017)</b>	<b>4,878,851</b>	<b>(3,366,196)</b>
<b><i>Ending Fund Balance</i></b>	<b>\$25,760,083</b>	<b>\$25,377,521</b>	<b>\$25,086,066</b>	<b>\$30,638,934</b>	<b>\$27,272,738</b>

## Corporate Fund Balance Summary by Department and Division

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b>Beginning Fund Balance/ Net Assets</b>	<b>\$24,218,026</b>	<b>\$25,760,083</b>	<b>\$25,760,083</b>	<b>\$25,760,083</b>	<b>\$30,638,934</b>
<b>Budgeted Revenues</b>					
Taxes	37,958,326	38,399,028	38,399,028	38,867,180	40,039,396
Licenses and Permits	1,899,639	1,838,000	1,838,000	4,248,771	3,175,933
Fines and Forfeits	224,199	140,000	140,000	245,000	135,000
Charges for Services	4,418,606	4,547,450	4,547,450	5,134,986	4,504,322
Intergovernmental	9,969,142	9,891,077	9,891,077	10,722,605	10,906,245
Investment Income	95,258	47,000	47,000	48,702	46,005
Other Revenues	751,999	674,609	674,609	3,437,403	735,695
Transfers In	729,174	1,736,622	1,736,622	3,277,991	732,122
<b>Total Revenues</b>	<b>56,046,343</b>	<b>57,273,786</b>	<b>57,273,786</b>	<b>65,982,638</b>	<b>60,274,718</b>
<b>Budgeted by Department and Division</b>					
<i>Board of Trustees</i>					
Board of Trustees	54,402	58,044	56,197	52,737	58,044
Special Appropriations	268,295	277,143	277,143	265,247	290,292
<i>General Government</i>	7,009,466	9,259,478	8,764,371	11,509,907	13,142,046
<i>Village Manager's Office</i>					
Administration	865,082	763,056	817,384	966,231	803,469
Communications	244,333	247,595	248,242	226,983	230,834
Legal	475,647	398,651	421,651	486,190	530,615
Human Resources Administration	1,481,769	1,132,544	1,140,035	1,138,555	1,668,219
Joint Dispatch	2,449,343	3,225,248	3,250,076	3,263,006	3,472,561
Records Management	341,614	365,954	367,828	391,931	302,149
<i>Administrative Services</i>					
Administration	303,384	286,566	220,749	214,078	304,167
Finance	1,077,354	1,142,120	1,127,898	1,285,393	1,153,180
GIS and CADD	279,453	270,836	297,836	302,977	293,211
Information Technology	2,015,449	1,880,267	1,892,967	1,945,512	1,839,063
Resolution Center	345,340	315,030	387,494	399,305	438,987
<i>Public Works</i>					
Administration	3,922,518	4,104,835	4,120,405	4,112,800	4,043,309
Facilities Management	-	-	-	-	1,193,628
Streets and Forestry	3,114,473	3,696,048	3,696,048	3,536,041	3,703,882
<i>Police</i>	11,874,804	11,590,697	11,677,623	11,846,392	12,216,840
<i>Fire</i>					
Administration	6,565,998	5,401,596	5,521,016	5,560,293	5,485,455
Emergency Medical Services	2,080,218	2,504,241	2,504,439	2,504,659	2,601,311
Fire Suppression	5,404,111	6,333,964	6,334,534	6,340,882	6,511,196
<i>Planning and Economic Development</i>					
Administration	275,154	225,081	228,352	247,657	-
Planning	485,232	507,418	519,978	503,345	-
Economic Development	207,190	171,753	166,267	157,535	-
<i>Community Development</i>					
Administration	675,530	655,825	682,652	692,467	218,535
Facilities Management	991,696	1,117,409	1,128,128	1,120,805	-
Planning	-	-	-	-	819,359
Engineering	-	-	-	-	506,053
Capital Projects	-	-	-	-	259,207
Inspectional Services	1,696,432	1,724,950	2,098,491	2,032,859	1,555,303
<b>Total Expenditures</b>	<b>54,504,286</b>	<b>57,656,348</b>	<b>57,947,802</b>	<b>61,103,787</b>	<b>63,640,914</b>
<b>Surplus/(Deficit)</b>	<b>1,542,057</b>	<b>(382,562)</b>	<b>(674,017)</b>	<b>4,878,851</b>	<b>(3,366,196)</b>
<b>Ending Fund Balance/ Net Assets</b>	<b>\$25,760,083</b>	<b>\$25,377,521</b>	<b>\$25,086,067</b>	<b>\$30,638,934</b>	<b>\$27,272,738</b>

This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*SPECIAL REVENUE FUNDS*



## *Police Special Fund*

---

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

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$35,805</b>	<b>\$32,497</b>	<b>\$32,497</b>	<b>\$32,497</b>	<b>\$54,031</b>
<b><i>Budgeted Revenues</i></b>					
Investment Income	280	100	100	88	90
Other Revenues	3,755	-	-	26,200	-
<b><i>Total Revenues</i></b>	<b>4,035</b>	<b>100</b>	<b>100</b>	<b>26,288</b>	<b>90</b>
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Contractual	1,362	-	-	-	-
Capital Outlay	5,981	27,961	27,961	4,754	27,500
<b><i>Total Operating Expenditures</i></b>	<b>7,343</b>	<b>27,961</b>	<b>27,961</b>	<b>4,754</b>	<b>27,500</b>
<b><i>Total Expenditures</i></b>	<b>7,343</b>	<b>27,961</b>	<b>27,961</b>	<b>4,754</b>	<b>27,500</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(3,308)</b>	<b>(27,861)</b>	<b>(27,861)</b>	<b>21,534</b>	<b>(27,410)</b>
<b><i>Ending Fund Balance</i></b>	<b>\$32,497</b>	<b>\$4,636</b>	<b>\$4,636</b>	<b>\$54,031</b>	<b>\$26,621</b>

## *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.

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
	Actual	Budget	Budget	Actual	Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$325,008</b>	<b>\$308,641</b>	<b>\$308,641</b>	<b>\$308,641</b>	<b>\$238,207</b>
<b><i>Budgeted Revenues</i></b>					
Investment Income	2,222	2,000	2,000	784	800
Other Revenues	82,984	75,000	75,000	83,000	83,000
<b><i>Total Revenues</i></b>	<b>85,206</b>	<b>77,000</b>	<b>77,000</b>	<b>83,784</b>	<b>83,800</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Contractual	5,350	27,860	27,860	10,656	10,815
Commodities	96,223	57,140	57,140	142,813	129,500
<b><i>Total Operating Expenditures</i></b>	<b>101,573</b>	<b>85,000</b>	<b>85,000</b>	<b>154,218</b>	<b>140,315</b>
<b><i>Total Expenditures</i></b>	<b>101,573</b>	<b>85,000</b>	<b>85,000</b>	<b>154,218</b>	<b>140,315</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(16,367)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(70,434)</b>	<b>(56,515)</b>
<b><i>Ending Fund Balance</i></b>	<b>\$308,641</b>	<b>\$300,641</b>	<b>\$300,641</b>	<b>\$238,207</b>	<b>\$181,692</b>

## *Special Tax Allocation Fund*

---

### ***Description***

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

### ***Revenues***

Revenues of the STAF are generated from incremental property taxes resulting from the growth of the assessed valuation within The Glen TIF District. Fiscal Year 2012 tax revenue totaled \$26,283,659. The Fiscal Year 2013 property tax projection is \$27,324,033; the 2014 budget has estimated property taxes at \$28,621,880.

Other Revenues in 2012 included \$27,895,642 of bond sale proceeds. The 2013 projections include loan proceeds in the amount of \$28,125,000 and the 2014 budget includes \$22,122,578 for land sale proceeds.

### ***Expenditures***

In addition to the expenditures described previously, the STAF also records all expenditures associated with the TIF for general administration, road and parkway maintenance and facility improvements. The 2014 Make-Whole Payments are projected to be \$20,031,118.

Other Charges include debt payments of \$37,375,826 in 2012 and a projection of \$31,877,598 for 2013. During 2014, debt payments are budgeted at \$22,122,578.

In 2002, a longer-term loan was made from the Village's Permanent Fund to STAF for \$11,182,000. Repayment of this loan, plus all accrued interest, is anticipated to be made in the last few years of the TIF when incremental property taxes exceed anticipated expenditures. In addition to loans from the Village's Permanent Fund, resources are provided by the issuance of bonds as the need arises.

## Special Tax Allocation Fund Summary

	FY 2012	Fiscal Year 2013			FY 2014
	Actual	Original	Revised	Projected	Budget
<b>Beginning Fund Balance/ Net Position</b>	<b>\$9,569,074</b>	<b>\$3,111,398</b>	<b>\$3,111,398</b>	<b>\$3,111,398</b>	<b>\$1,622,644</b>
<b>Budgeted Revenues</b>					
Taxes	26,283,659	27,894,867	27,894,867	27,324,033	28,621,880
Charges for Services	17,180	14,180	14,180	14,180	22,254
Intergovernmental	143,182	-	-	94,080	-
Investment Income	133,801	25,000	25,000	27,372	23,000
Other Revenues	27,895,642	24,000,000	24,000,000	28,133,470	22,122,578
<b>Total Revenues</b>	<b>54,473,465</b>	<b>51,934,047</b>	<b>51,934,047</b>	<b>55,593,135</b>	<b>50,789,712</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	396,699	404,676	404,676	399,952	413,890
Contractual	18,002,053	19,819,719	19,819,719	18,802,547	20,985,843
Commodities	96,017	141,702	141,702	134,098	134,098
Other Charges	42,109,212	37,564,800	37,564,800	37,449,398	26,659,951
<b>Total Operating Expenditures</b>	<b>60,603,981</b>	<b>57,930,896</b>	<b>57,930,896</b>	<b>56,785,994</b>	<b>48,193,781</b>
<i>Other Expenditures</i>					
Interfund Charges	53,780	14,315	14,315	14,315	13,132
Transfer Out	273,379	281,580	281,580	281,580	281,580
<b>Total Other Expenditures</b>	<b>327,159</b>	<b>295,895</b>	<b>295,895</b>	<b>295,895</b>	<b>294,712</b>
<b>Total Expenditures</b>	<b>60,931,140</b>	<b>58,226,791</b>	<b>58,226,791</b>	<b>57,081,889</b>	<b>48,488,493</b>
<b>Surplus/(Deficit)</b>	<b>(6,457,676)</b>	<b>(6,292,744)</b>	<b>(6,292,744)</b>	<b>(1,488,754)</b>	<b>2,301,219</b>
<b>Ending Fund Balance/ Net Position</b>	<b>\$3,111,398</b>	<b>(\$3,181,346)</b>	<b>(\$3,181,346)</b>	<b>\$1,622,644</b>	<b>\$3,923,863</b>

## ***Waukegan/ Golf TIF Fund***

---

### ***Description***

On December 11, 2012, the Village of Glenview (“Village”) approved a Memorandum of Understanding (“MOU”) with Regency Centers (“Regency”) regarding redevelopment of the Avon/Baker Development property, a 20.98 acre parcel, at 1601 Overlook Drive and 3 Waukegan Road in Glenview. Regency, a national shopping center developer, is proposing a 75,245 square foot Mariano’s Fresh Market grocery store, 15,400 square feet of inline retail, an 11,786 square foot retail outlet building and a 238 unit apartment building.

Regency requested assistance from the Village as extraordinary off-site infrastructure improvements are needed, most of which are roadway improvements to address current and projected traffic. In accordance with the MOU, the Village agreed to fund up to \$3,500,000 of the off-site infrastructure costs by taking the appropriate steps to establish a redevelopment project area, a redevelopment plan, and to adopt tax increment financing, provided that all legal requirements and findings are satisfied, pursuant to the Illinois Tax Increment Financing Act (65 ILCS 5/11-74.4) (the “Act”).

Ordinances required to establish the Waukegan Road/Golf Road Tax Increment Finance (“TIF”) District were approved at the Board of Trustees meeting on April 16, 2013:

- a) An Ordinance of the Village of Glenview, Cook County, Illinois, approving a Tax Increment Redevelopment Plan and Redevelopment Project for the Waukegan Road/Golf Road Redevelopment Project Area;
- b) An Ordinance of the Village of Glenview, Cook County, Illinois, Designating the Waukegan Road/Golf Road Redevelopment Project Area a Redevelopment Project Area Pursuant to the Tax Increment Allocation Redevelopment Act;
- c) An Ordinance of the Village of Glenview, Cook County, Illinois, Adopting Tax Increment Allocation Financing for the Waukegan Road/Golf Road Redevelopment Project Area.

### ***Revenues***

To fund the needs of the Waukegan Road/Golf Road Tax Increment Finance District, in December 2013, the Village issued a new taxable bond issue of \$4,385,000, which includes \$4,003,390 for project costs, \$342,443 for three years (2014-2016) of capitalized interest and \$39,167 for costs of issuance. There is no revenue projected for 2014.

### ***Expenditures***

The 2013 projection includes the funding pledge of the \$3,500,000 for infrastructure as mentioned above. The 2014 budget include costs for professional services and debt service interest.

## Waukegan/Golf TIF Fund Summary

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$810,754</b>
<b><i>Budgeted Revenues</i></b>					
Other Revenues	-	-	-	4,480,000	-
<b><i>Total Revenues</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,480,000</b>	<b>0</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Contractual	-	-	-	17,806	220,000
Other Charges	-	-	-	106,440	124,520
Capital Outlay	-	-	-	3,500,000	-
<b><i>Total Operating Expenditures</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,624,246</b>	<b>344,520</b>
<b><i>Other Expenditures</i></b>					
Transfer Out	-	-	-	45,000	-
<b><i>Total Other Expenditures</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,000</b>	<b>0</b>
<b><i>Total Expenditures</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,669,246</b>	<b>344,520</b>
<b><i>Surplus/(Deficit)</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>810,754</b>	<b>(344,520)</b>
<b><i>Ending Fund Balance</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$810,754</b>	<b>\$466,234</b>

This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*ENTERPRISE FUNDS*



## *Enterprise Funds*

---

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

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

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

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

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

---

### ***Description***

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

### ***Operating Activities***

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

### ***Customers***

The Village's water customer base includes approximately 16,000 customers, 1,820 of whom are in unincorporated Glenview. The sanitary sewer system has approximately 9,700 customers, all of them within the corporate boundaries of the Village. Some properties in the Village receive water service, but are not connected to the Village's sanitary sewer system. The Village separates its customers into five customer classes: residential, commercial, government, industrial and municipal. Approximately 95.6% of total customers are residential, 3.4% commercial, and 1% industrial, government and municipal customers. Glenview customers are billed quarterly.

### ***Water Supply and Rate Structure***

The Glenview water system receives potable water from Lake Michigan through the Village of Wilmette. Glenview purchases water from the Village of Wilmette for \$1.63/1,000 gallons. This rate is valid thru December 2014.

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 2014 budget assumes consumption trends will be greater than in the previous year because temperatures were lower and precipitation was high in 2013.

## *Glenview Water Fund*

---

### *Revenues*

The 2014 budget includes \$11,126,681 in estimated revenue from customer billing, total revenue is estimated to be \$11,479,787. The estimated revenues reflect a 0% increase in the quarterly fixed rate and a 7.50% increase in the consumption rate. The quarterly fixed rate varies by meter size.

Meter Size	2013 Quarterly Fixed Charge	2014 Quarterly Fixed Charge
<b>0.625"</b>	\$7.86	\$7.86
<b>0.75"</b>	\$11.80	\$11.80
<b>1.0"</b>	\$19.66	\$19.66
<b>1.5"</b>	\$39.32	\$39.32
<b>2.0"</b>	\$62.92	\$62.92
<b>3.0"</b>	\$125.83	\$125.83
<b>4.0"</b>	\$196.61	\$196.61
<b>6.0"</b>	\$393.23	\$393.23
<b>8.0"</b>	\$629.16	\$629.16

	2013 Consumption Charge/1,000 gals	2014 Consumption Charge/1,000 gals
<b>Incorporated</b>	\$4.90	\$5.27
<b>Unincorporated</b>	\$7.37	\$7.92

\*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 2014 budget includes \$13,934,073 in budgeted expenses. The 2014 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 2014 budget includes \$4,026,526 for water infrastructure projects and \$234,290 for facility improvements made to the West Lake, Rugen Sr., and Rugen Jr. pump stations. These infrastructure replacement and repair costs represent 30% of the total water budget. The cost of water purchased from the Village of Wilmette represents another 27% of the water fund budget. The 2014 budgeted expenses also include \$336,000 in principal payments; this issuance is scheduled to retire in 2016.

The remaining 43% of the 2014 budget is used to fund day-to-day operations of the system. Day-to-day operations include repairing watermain breaks, service line leaks, hydrant flushing, installing new water connections, monitoring of pump stations, water quality testing, meter replacements and repairs, water billing, energy costs, facility repairs, GIS mapping, information technology, financial, and customer service support.

## Glenview Water Fund Summary

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b>Beginning Fund Balance/ Net Position</b>	<b>\$35,418,485</b>	<b>\$36,440,194</b>	<b>\$36,440,194</b>	<b>\$36,440,194</b>	<b>\$34,852,270</b>
<b>Budgeted Revenues</b>					
Licenses and Permits	115,604	76,000	76,000	302,190	151,000
Charges for Services	11,012,786	10,199,889	10,199,889	10,354,510	11,126,681
Investment Income	9,719	8,600	8,600	9,198	8,000
Other Revenues	69,030	139,000	139,000	159,000	164,000
Transfers In	30,650	30,106	30,106	30,106	30,106
<b>Total Revenues</b>	<b>11,237,790</b>	<b>10,453,595</b>	<b>10,453,595</b>	<b>10,855,004</b>	<b>11,479,787</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	2,030,472	2,057,427	2,057,427	2,107,898	2,145,583
Contractual	4,452,966	4,414,411	4,366,911	4,346,292	4,612,923
Commodities	765,243	800,709	848,209	877,649	909,122
Other Charges	1,203,066	381,509	381,509	1,512,020	1,517,131
Capital Outlay	2,171	261,000	261,000	120,000	202,000
<b>Total Operating Expenditures</b>	<b>8,453,919</b>	<b>7,915,055</b>	<b>7,915,055</b>	<b>8,963,860</b>	<b>9,386,758</b>
<i>Other Expenditures</i>					
Interfund Charges	1,199,712	599,938	599,938	600,152	520,789
Capital Projects	562,449	2,499,589	2,562,046	2,878,916	4,026,526
<b>Total Other Expenditures</b>	<b>1,762,161</b>	<b>3,099,527</b>	<b>3,161,984</b>	<b>3,479,067</b>	<b>4,547,315</b>
<b>Total Expenditures</b>	<b>10,216,080</b>	<b>11,014,582</b>	<b>11,077,039</b>	<b>12,442,928</b>	<b>13,934,073</b>
<b>Surplus/(Deficit)</b>	<b>1,021,709</b>	<b>(560,987)</b>	<b>(623,444)</b>	<b>(1,587,924)</b>	<b>(2,454,286)</b>
<b>Ending Fund Balance/ Net Position</b>	<b>\$36,440,194</b>	<b>\$35,879,207</b>	<b>\$35,816,750</b>	<b>\$34,852,270</b>	<b>\$32,397,985</b>
<b>Budgeted Non-Expensed Items</b>					
Debt	(\$308,000)	(\$322,000)	(\$322,000)	(\$322,000)	(\$336,000)
Capitalized Assets	(\$863,036)	(\$1,300,000)	(\$1,300,000)	(\$1,300,000)	(\$1,900,000)
<b>Total Budgeted Non-Expensed Items</b>	<b>(\$1,171,036)</b>	<b>(\$1,622,000)</b>	<b>(\$1,622,000)</b>	<b>(\$1,622,000)</b>	<b>(\$2,236,000)</b>

***Glenview Water Fund - Cash Analysis***

The cash policy for the Water Fund is to maintain 30 days of cash and investments on hand. This cash analysis differs from the fund balance statement by separating cash from the net assets. This cash display assumes all expenses and revenues are expended and collected at one point in time. The following cash flow displays a positive cash balance at the end of 2014.

	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014
	Actual	Original	Revised	Projected	Budget
<b>Beginning Cash and Investments</b>	<b>2,116,234</b>	<b>2,784,920</b>	<b>2,784,920</b>	<b>2,784,920</b>	<b>2,327,507</b>
<b>Cash Receipts</b>					
Receipts from Users	10,929,245	10,414,889	10,414,889	10,815,700	11,441,681
Investment Income	9,719	8,600	8,600	9,198	8,000
Transfer In	30,650	30,106	30,106	30,106	30,106
<b>Total Cash Receipts</b>	<b>10,969,614</b>	<b>10,453,595</b>	<b>10,453,595</b>	<b>10,855,004</b>	<b>11,479,787</b>
<b>Non-Capital Cash Outlays</b>					
Operating Expenses	9,070,412	8,144,574	8,144,574	8,063,082	8,403,886
Interest Expense	59,479	48,419	48,419	48,419	37,149
Principal Payments	308,000	322,000	322,000	322,000	336,000
Transfer Out	-	-	-	-	-
<b>Total Non-Capital Cash Outlays</b>	<b>9,437,891</b>	<b>8,514,993</b>	<b>8,514,993</b>	<b>8,433,500</b>	<b>8,777,035</b>
<b>Subtotal Net Change in Cash</b>	<b>1,531,723</b>	<b>1,938,602</b>	<b>1,938,602</b>	<b>2,421,503</b>	<b>2,702,751</b>
<b>Capital Cash Expenses</b>					
Capital	863,037	2,499,589	2,256,046	2,878,916	4,026,526
<b>Total Capital Cash Outlays</b>	<b>863,037</b>	<b>2,499,589</b>	<b>2,562,046</b>	<b>2,878,916</b>	<b>4,026,526</b>
<b>Total Net Change in Cash</b>	<b>668,686</b>	<b>(560,987)</b>	<b>(623,444)</b>	<b>(457,413)</b>	<b>(1,323,775)</b>
<b>Ending Cash and Investments</b>	<b>2,784,920</b>	<b>2,223,933</b>	<b>2,161,476</b>	<b>2,327,507</b>	<b>1,003,733</b>

## *Glenview Sanitary Sewer Fund*

---

### ***Revenues***

The 2014 budget includes \$2,229,346 in estimated revenue from customer billing, total revenue is estimated to be \$4,016,690. 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 as to the cash reserves within the Sanitary Sewer Fund continue to be drawn down.

Meter Size	2013 Quarterly Fixed Charge	2014 Quarterly Fixed Charge
<b>0.625"</b>	\$7.35	\$7.35
<b>0.75"</b>	\$11.03	\$11.03
<b>1.0"</b>	\$18.38	\$18.38
<b>1.5"</b>	\$36.75	\$36.75
<b>2.0"</b>	\$58.80	\$58.80
<b>3.0"</b>	\$117.60	\$117.60
<b>4.0"</b>	\$183.75	\$183.75
<b>6.0"</b>	\$367.50	\$367.50
<b>8.0"</b>	\$588.00	\$588.00

	2013	2014
<b>Charge/1,000 gals</b>	\$1.29	\$1.29
<b>Sewer Only Charge</b>	\$35.90	\$35.90

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

### ***Expenses***

The 2014 budget includes \$4,828,737 in budgeted expenses. The 2014 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 2014 budget includes a capital projects investment of \$1,712,182. Also included in the capital projects budget is \$1,700,000 in sanitary improvements including a sanitary sewer evaluation study for the East of Harms area all of which is supported by the Permanent Fund. 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 71% of the budget. The budget also includes \$264,000 in principal payments; this issuance is scheduled to retire in 2016.

The remaining 29% of the 2014 budget is used to fund day-to-day operations of the system. Day-to-day operations include sewer cleaning, sewer grate repairs and replacements, sewer line repairs, energy costs, facility improvements, GIS mapping, information technology, and financial support.

## Glenview Sanitary Sewer Fund Summary

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b>Beginning Fund Balance/ Net Position</b>	<b>\$16,163,320</b>	<b>\$17,059,095</b>	<b>\$17,059,095</b>	<b>\$17,059,095</b>	<b>\$16,397,324</b>
<b>Budgeted Revenues</b>					
Licenses and Permits	32,074	13,000	13,000	17,000	13,000
Charges for Services	2,440,732	2,291,050	2,291,050	2,237,043	2,229,346
Investment Income	4,524	4,000	4,000	3,968	3,700
Other Revenues	(9,752)	-	-	-	-
Transfers In	146,584	1,770,644	1,770,644	72,144	1,770,644
<b>Total Revenues</b>	<b>2,614,163</b>	<b>4,078,694</b>	<b>4,078,694</b>	<b>2,330,155</b>	<b>4,016,690</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	422,509	412,717	412,717	424,699	453,656
Contractual	113,971	72,143	72,143	81,245	72,524
Commodities	37,331	30,396	30,396	41,521	48,396
Other Charges	454,196	291,543	291,543	695,465	697,611
<b>Total Operating Expenditures</b>	<b>1,028,008</b>	<b>806,799</b>	<b>806,799</b>	<b>1,242,930</b>	<b>1,272,188</b>
<i>Other Expenditures</i>					
Interfund Charges	100,744	135,618	135,618	135,944	144,367
Capital Projects	589,636	3,379,140	3,513,052	1,613,052	3,412,182
<b>Total Other Expenditures</b>	<b>690,380</b>	<b>3,514,758</b>	<b>3,648,669</b>	<b>1,748,996</b>	<b>3,556,549</b>
<b>Total Expenditures</b>	<b>1,718,388</b>	<b>4,321,556</b>	<b>4,455,468</b>	<b>2,991,926</b>	<b>4,828,737</b>
<b>Surplus/(Deficit)</b>	<b>895,775</b>	<b>(242,862)</b>	<b>(376,774)</b>	<b>(661,771)</b>	<b>(812,046)</b>
<b>Ending Fund Balance/ Net Position</b>	<b>\$17,059,095</b>	<b>\$16,816,232</b>	<b>\$16,682,321</b>	<b>\$16,397,324</b>	<b>\$15,585,277</b>
<b>Budgeted Non-Expensed Items</b>					
Debt	(235,400)	(242,000)	(242,000)	(242,000)	(253,000)
Capitalized Assets	(\$751,260)	(400,000)	(400,000)	(400,000)	(410,000)
<b>Total Budgeted Non-Expensed Items</b>	<b>(\$986,660)</b>	<b>(\$642,000)</b>	<b>(\$642,000)</b>	<b>(\$642,000)</b>	<b>(\$663,000)</b>

### ***Glenview Sanitary Fund - Cash Analysis***

The cash policy for the Sanitary Sewer Fund is to maintain 30 days of cash and investments on hand. This cash analysis differs from the fund balance statement by separating cash from the net assets. The following cash flow displays a positive cash balance at the end of 2014.

	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014
	Actual	Original	Revised	Projected	Budget
<b>Beginning Cash and Investments</b>	<b>1,242,814</b>	<b>1,259,187</b>	<b>1,259,187</b>	<b>1,259,187</b>	<b>1,001,338</b>
<b>Cash Receipts</b>					
Receipts from Users	2,506,627	2,374,694	2,374,694	2,324,687	2,312,990
Investment Income	4,524	4,000	4,000	3,968	3,700
Transfer In	74,555	1,700,000	1,700,000	1,500	1,700,000
<b>Total Cash Receipts</b>	<b>3,838,258</b>	<b>4,078,694</b>	<b>4,078,694</b>	<b>2,330,155</b>	<b>4,016,690</b>
<b>Non-Capital Cash Outlays</b>					
Operating Expenses	1,529,340	651,373	651,373	683,909	719,444
Interest Expense	46,734	38,043	38,043	38,043	29,189
Principal Payments	242,000	253,000	253,000	253,000	264,000
Transfer Out	-	-	-	-	-
<b>Total Non-Capital Cash Outlays</b>	<b>1,818,074</b>	<b>942,416</b>	<b>942,416</b>	<b>974,952</b>	<b>1,012,633</b>
<b>Subtotal Net Change in Cash</b>	<b>767,632</b>	<b>3,136,278</b>	<b>3,136,278</b>	<b>1,355,203</b>	<b>3,004,057</b>
<b>Capital Cash Expenses</b>					
Capital	751,259	3,379,140	3,513,052	1,613,052	3,412,182
<b>Total Capital Cash Outlays</b>	<b>751,259</b>	<b>3,379,140</b>	<b>3,513,052</b>	<b>1,613,052</b>	<b>3,412,182</b>
<b>Total Net Change in Cash</b>	<b>16,373</b>	<b>(242,862)</b>	<b>(376,774)</b>	<b>(257,849)</b>	<b>(408,125)</b>
<b>Ending Cash and Investments</b>	<b>1,259,187</b>	<b>1,016,325</b>	<b>882,413</b>	<b>1,001,338</b>	<b>593,213</b>



## *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 \$1.63/1,000 gallons. This rate is valid thru December 2014. 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 36% of all expenses within the fund. The 2014 budgeted revenues are \$2,003,407 and budgeted expenses are \$2,625,233.

### *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 2014. This cash analysis differs from the fund balance statement by separating cash from the net assets.

	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014
	Actual	Original	Revised	Projected	Budget
<b>Beginning Cash and Investments</b>	<b>739,273</b>	<b>895,408</b>	<b>895,408</b>	<b>895,408</b>	<b>1,274,536</b>
<b>Cash Receipts</b>					
Receipts from Users	2,209,445	2,141,489	2,141,489	2,220,572	2,001,407
Investment Income	3,149	2,900	2,900	1,987	2,000
Transfer In	-	-	-	-	-
<b>Total Cash Receipts</b>	<b>2,212,594</b>	<b>2,144,389</b>	<b>2,144,389</b>	<b>2,222,559</b>	<b>2,003,407</b>
<b>Non-Capital Cash Outlays</b>					
Operating Expenses	1,056,577	1,115,165	1,115,165	1,077,511	1,082,519
Interest Expense	8,962	-	-	-	-
Principal Payments	225,000	-	-	-	-
Transfer Out	765,920	765,920	765,920	765,920	1,479,898
<b>Total Non-Capital Cash Outlays</b>	<b>2,056,459</b>	<b>1,881,085</b>	<b>1,881,085</b>	<b>1,843,431</b>	<b>2,562,417</b>
<b>Total Net Change in Cash</b>	<b>156,135</b>	<b>263,304</b>	<b>263,304</b>	<b>379,128</b>	<b>(559,010)</b>
<b>Ending Cash and Investments</b>	<b>895,408</b>	<b>1,158,712</b>	<b>1,158,712</b>	<b>1,274,536</b>	<b>715,526</b>

## Wholesale Water Fund Summary

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b>Beginning Fund Balance/ Net Position</b>	<b>\$2,035,579</b>	<b>\$2,178,732</b>	<b>\$2,178,732</b>	<b>\$2,178,732</b>	<b>\$2,495,043</b>
<b>Budgeted Revenues</b>					
Charges for Services	2,063,759	2,141,489	2,141,489	2,220,572	2,001,407
Investment Income	3,149	2,900	2,900	1,987	2,000
<b>Total Revenues</b>	<b>2,066,908</b>	<b>2,144,389</b>	<b>2,144,389</b>	<b>2,222,559</b>	<b>2,003,407</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	76,830	80,647	80,647	82,354	83,357
Contractual	972,563	997,840	997,840	958,829	965,318
Commodities	8,930	17,000	17,000	16,650	16,650
Other Charges	77,942	-	-	62,816	62,816
<b>Total Operating Expenditures</b>	<b>1,136,265</b>	<b>1,095,487</b>	<b>1,095,487</b>	<b>1,120,649</b>	<b>1,128,140</b>
<i>Other Expenditures</i>					
Interfund Charges	21,570	19,678	19,678	19,678	17,194
Transfer Out	765,920	765,920	765,920	765,920	1,479,898
<b>Total Other Expenditures</b>	<b>787,490</b>	<b>785,598</b>	<b>785,598</b>	<b>785,598</b>	<b>1,497,092</b>
<b>Total Expenditures</b>	<b>1,923,755</b>	<b>1,881,085</b>	<b>1,881,085</b>	<b>1,906,247</b>	<b>2,625,233</b>
<b>Surplus/(Deficit)</b>	<b>143,153</b>	<b>263,304</b>	<b>263,304</b>	<b>316,312</b>	<b>(621,825)</b>
<b>Ending Fund Balance/ Net Position</b>					
	<b>\$2,178,732</b>	<b>\$2,442,036</b>	<b>\$2,442,036</b>	<b>\$2,495,043</b>	<b>\$1,873,218</b>
<b>Budgeted Non-Expensed Items</b>					
Debt	-	-	-	-	-
Capitalized Assets	-	-	-	-	-
<b>Total Budgeted Non-Expensed Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## *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 2014 expense budget is \$1,064,871 and estimated revenues are \$543,925.

### *Cash Analysis*

The following cash flow displays a positive cash balance at the end of 2014. This cash analysis differs from the fund balance statement by separating cash from the net assets.

	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014
	Actual	Original	Revised	Projected	Budget
<b>Beginning Cash and Investments</b>	<b>833,090</b>	<b>1,020,224</b>	<b>1,020,224</b>	<b>1,020,224</b>	<b>1,164,115</b>
<b>Cash Receipts</b>					
Receipts from Users	526,212	529,000	529,000	551,407	541,975
Investment Income	3,618	2,780	2,780	1,899	1,950
Transfer In	694	-	-	-	-
<b>Total Cash Receipts</b>	<b>530,524</b>	<b>531,780</b>	<b>531,780</b>	<b>553,306</b>	<b>543,925</b>
<b>Non-Capital Cash Outlays</b>					
Operating Expenses	393,390	342,833	342,833	409,415	564,781
Interest Expense	-	-	-	-	-
Principal Payments	-	-	-	-	-
Transfer Out	-	-	-	-	500,000
<b>Total Non-Capital Cash Outlays</b>	<b>393,390</b>	<b>342,833</b>	<b>342,833</b>	<b>409,415</b>	<b>1,064,781</b>
<b>Total Net Change in Cash</b>	<b>137,134</b>	<b>188,947</b>	<b>188,947</b>	<b>143,891</b>	<b>(520,856)</b>
<b>Ending Cash and Investments</b>	<b>1,020,224</b>	<b>1,209,171</b>	<b>1,209,171</b>	<b>1,164,115</b>	<b>643,259</b>

## Commuter Parking Fund Summary

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$3,212,384</b>	<b>\$3,292,540</b>	<b>\$3,292,540</b>	<b>\$3,292,540</b>	<b>\$3,436,432</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	526,212	529,000	529,000	551,407	541,975
Investment Income	3,619	2,780	2,780	1,899	1,950
<b><i>Total Revenues</i></b>	<b>529,831</b>	<b>531,780</b>	<b>531,780</b>	<b>553,306</b>	<b>543,925</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Contractual	195,228	272,044	253,044	231,462	218,885
Commodities	43,532	62,846	81,846	82,973	66,241
Other Charges	68,279	-	-	67,585	67,585
Capital Outlay	4,000	4,000	4,000	23,452	209,000
<b><i>Total Operating Expenditures</i></b>	<b>311,039</b>	<b>338,890</b>	<b>338,890</b>	<b>405,473</b>	<b>561,711</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	138,635	3,942	3,942	3,942	3,160
Transfer Out	-	-	-	-	500,000
<b><i>Total Other Expenditures</i></b>	<b>138,635</b>	<b>3,942</b>	<b>3,942</b>	<b>3,942</b>	<b>503,160</b>
<b><i>Total Expenditures</i></b>	<b>449,675</b>	<b>342,833</b>	<b>342,833</b>	<b>409,415</b>	<b>1,064,871</b>
<b><i>Surplus/(Deficit)</i></b>	<b>80,156</b>	<b>188,947</b>	<b>188,947</b>	<b>143,891</b>	<b>(520,946)</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$3,292,540</b>	<b>\$3,481,487</b>	<b>\$3,481,487</b>	<b>\$3,436,432</b>	<b>\$2,915,486</b>
<b><i>Budgeted Non-Expensed Items</i></b>					
Debt	-	-	-	-	-
Capitalized Assets	-	-	-	-	-
<b><i>Total Budgeted Non-Expensed Items</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## ***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 850 million gallons of water per year. Customers in the North Maine System are billed monthly with alternate bills being estimated versus being generated from meter readings.

### ***Operating Activities***

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

### ***Water and Sewer Rates***

The system is supplied water by the City of Chicago via the Village of Niles, pursuant to the 30-year provisions of the water supply contract between Niles and the System (effective through June 7, 2020). Niles may increase its charge for water with 60 days notice. Since 1997, Niles has annually increased its rate to the System and the Village has passed that increase on to the North Maine Utility customers. During 2013, the Village of Glenview and the Village of Niles settled a lawsuit that resulted in a cash settlement and a decrease to the Village of Glenview’s cost of water, which was decreased from \$6.67/1,000 gallons to \$6.00/1,000 gallons, effective mid-year.

**Revenues**

The 2014 budget includes \$8,281,476 in estimated revenue from customer billing, total revenue is estimated to be \$8,392,826. The estimated revenues reflect a 0% increase in the monthly fixed charge and a 6.50% decrease in the consumption rate. The monthly fixed charge varies by meter size.

Meter Size	2014 Water Monthly Fixed Charge	2014 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

2013 Consumption Charge/1,000 gals	2014 Consumption Charge/1,000 gals
\$10.14	\$9.48

\*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 2014 budget includes \$9,209,859 in budgeted expenses. The 2014 capital improvement budget is funded at \$735,887; these improvements represent 8% of budgeted expenses. The purchase of water from the Village of Niles represents 61% of budget expenses or \$5,600,000.

In 2010 the Permanent Fund advanced \$3,582,270 to the North Maine Water and Sewer Fund for the 2003A bond defeasance. The 2012 budget began to repay this advance as directed by Board Resolution. During 2013, the entire cash settlement from the Village of Niles, in the amount of \$1,571,012 was used to repay a portion of the advance which shortened the life of the advance by approximately 2.5 years. The 2014 budget includes the regularly scheduled repayment amount of \$568,970. In addition to this repayment, there is \$291,249 budgeted for principal payments and \$73,498 for interest expense for other outstanding debt issuances.

## North Maine Water and Sewer Fund Summary

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$4,110,450</b>	<b>\$4,836,418</b>	<b>\$4,836,418</b>	<b>\$4,836,418</b>	<b>\$4,524,793</b>
<b><i>Budgeted Revenues</i></b>					
Licenses and Permits	987	350	350	350	350
Charges for Services	8,129,746	8,833,522	8,833,522	8,796,276	8,281,476
Investment Income	12,780	9,000	9,000	9,506	10,000
Other Revenues	117,857	101,000	101,000	101,000	101,000
<b><i>Total Revenues</i></b>	<b>8,261,370</b>	<b>8,943,872</b>	<b>8,943,872</b>	<b>8,907,132</b>	<b>8,392,826</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	839,041	837,178	837,178	862,700	849,512
Contractual	5,465,600	6,304,761	6,281,761	5,755,380	6,056,994
Commodities	161,625	170,815	193,815	179,565	184,325
Other Charges	305,619	945,681	945,681	1,113,096	1,101,932
Capital Outlay	944	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>6,772,829</b>	<b>8,258,436</b>	<b>8,258,436</b>	<b>7,910,742</b>	<b>8,192,763</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	284,115	159,379	159,379	159,379	142,167
Capital Projects	342,806	735,886	1,181,639	1,009,594	735,887
Transfer Out	135,651	139,042	139,042	139,042	139,042
<b><i>Total Other Expenditures</i></b>	<b>762,573</b>	<b>1,034,307</b>	<b>1,480,061</b>	<b>1,308,016</b>	<b>1,017,096</b>
<b><i>Total Expenditures</i></b>	<b>7,535,401</b>	<b>9,292,743</b>	<b>9,738,496</b>	<b>9,218,758</b>	<b>9,209,859</b>
<b><i>Surplus/(Deficit)</i></b>	<b>725,969</b>	<b>(348,871)</b>	<b>(794,624)</b>	<b>(311,626)</b>	<b>(817,033)</b>
<b><i>Ending Fund Balance/ Net Position</i></b>					
	<b>\$4,836,418</b>	<b>\$4,487,547</b>	<b>\$4,041,794</b>	<b>\$4,524,793</b>	<b>\$3,707,759</b>
<b><i>Budgeted Non-Expensed Items</i></b>					
Debt	(281,419)	(288,655)	(288,655)	(288,655)	(291,249)
Capitalized Assets	(95,573)	-	-	300,000	250,000
<b><i>Total Budgeted Non-Expensed Items</i></b>	<b>(376,992)</b>	<b>(288,655)</b>	<b>(288,655)</b>	<b>11,345</b>	<b>(41,249)</b>

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

The cash policy for the North Maine Fund is to maintain 30 days of cash on hand. This cash flow differs from the fund balance statement because cash is separated from the net assets. The following cash flow displays a positive cash balance at the end of 2014. 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 2012	FY 2013	FY 2013	FY 2013	FY 2014
	Actual	Original	Revised	Projected	Budget
<b>Beginning Cash and Investments</b>	<b>5,707,775</b>	<b>3,640,752</b>	<b>3,640,752</b>	<b>3,640,752</b>	<b>3,496,541</b>
<b>Cash Receipts</b>					
Receipts from Users	8,344,132	8,934,872	8,934,872	8,897,626	8,382,826
Investment Income	12,780	9,000	9,000	9,506	10,000
Transfer In	-	-	-	-	-
<b>Total Cash Receipts</b>	<b>8,356,912</b>	<b>8,943,872</b>	<b>8,943,872</b>	<b>8,907,132</b>	<b>8,392,826</b>
<b>Non-Capital Cash Outlays</b>					
Operating Expenses	9,242,863	8,041,454	8,041,454	7,526,346	7,802,768
Interest Expense	195,778	87,706	87,706	87,706	73,498
Principal Payments	281,419	288,655	288,655	288,655	291,249
Transfer Out	608,302	139,042	139,042	139,042	139,042
<b>Total Non-Capital Cash Outlays</b>	<b>10,328,362</b>	<b>8,556,857</b>	<b>8,556,857</b>	<b>8,209,164</b>	<b>8,473,972</b>
<b>Subtotal Net Change in Cash</b>	<b>(1,971,450)</b>	<b>387,015</b>	<b>387,015</b>	<b>865,383</b>	<b>86,269</b>
<b>Capital Cash Expenses</b>					
Capital	95,573	735,886	1,181,639	1,009,594	735,887
<b>Total Capital Cash Outlays</b>	<b>95,573</b>	<b>735,886</b>	<b>1,181,639</b>	<b>1,009,594</b>	<b>735,887</b>
<b>Total Net Change in Cash</b>	<b>(2,067,023)</b>	<b>(348,871)</b>	<b>(794,624)</b>	<b>(144,211)</b>	<b>(649,618)</b>
<b>Ending Cash and Investments</b>	<b>3,640,752</b>	<b>3,291,881</b>	<b>2,846,128</b>	<b>3,496,541</b>	<b>2,846,924</b>



This page intentionally left blank.

*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, Glenview Park District, Glenview Library, School District #34, Northern Illinois Public Safety Training Academy (NIPSTA), and Mutual Aid Box Alarm System (MABAS) that use its services and fuel.

### ***Expenditures***

The largest expense of the Fund is the cost of fuel. The Village's cost of fuel was lower in 2013 than in 2012 on a per gallon basis:

<b>Fuel Expenditures</b>					
<b>Year</b>	<b>Total billing by Fleet Services</b>	<b>Fuel (Wholesale)</b>	<b>Percentage of total</b>	<b>Total gallons billed</b>	<b>Average price per gallon (Wholesale)</b>
<b>2010</b>	\$1,497,945	\$443,674	29.62%	178,659.00	\$2.48
<b>2011</b>	\$1,529,188	\$553,812	36.22%	172,340.70	\$3.21
<b>2012</b>	\$1,812,988	\$510,681	28.17%	156,346.20	\$3.27
<b>2013</b>	\$1,442,629	\$527,997	36.60%	163,860.60	\$3.22

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*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$506,593</b>	<b>\$598,270</b>	<b>\$598,270</b>	<b>\$598,270</b>	<b>\$617,616</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	1,482,377	1,633,630	1,633,630	1,595,000	1,468,344
Investment Income	962	800	800	390	410
Other Revenues	178,960	155,000	155,000	155,863	155,000
<b><i>Total Revenues</i></b>	<b>1,662,299</b>	<b>1,789,430</b>	<b>1,789,430</b>	<b>1,751,253</b>	<b>1,623,754</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	432,738	434,034	434,034	434,559	446,307
Contractual	351,080	378,000	370,500	368,000	353,833
Commodities	729,238	921,067	928,567	896,067	854,113
Other Charges	4,816	5,755	5,755	5,755	5,755
<b><i>Total Operating Expenditures</i></b>	<b>1,517,871</b>	<b>1,738,856</b>	<b>1,738,856</b>	<b>1,704,380</b>	<b>1,660,009</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	52,750	27,527	27,527	27,527	36,081
Transfer Out	-	-	-	-	100,000
<b><i>Total Other Expenditures</i></b>	<b>52,750</b>	<b>27,527</b>	<b>27,527</b>	<b>27,527</b>	<b>136,081</b>
<b><i>Total Expenditures</i></b>	<b>1,570,622</b>	<b>1,766,383</b>	<b>1,766,383</b>	<b>1,731,907</b>	<b>1,796,090</b>
<b><i>Surplus/(Deficit)</i></b>	<b>91,677</b>	<b>23,047</b>	<b>23,047</b>	<b>19,346</b>	<b>(172,336)</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$598,270</b>	<b>\$621,317</b>	<b>\$621,317</b>	<b>\$617,616</b>	<b>\$445,280</b>

## ***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 2014 Budget includes \$1,415,712 for the replacement of assets. The 2013 Projections include a \$1.0 million expense for a fire department ladder truck that was pre-paid in 2012.

### ***Fund Balance***

CERF is to maintain a fund balance target of 40% of accumulated reserves according to the replacement schedule; this amount has been determined to be sufficient to meet the Village’s annual vehicle and equipment replacement needs. During the 2011 Budget process the Village Board revised the fund balance target downward from 50% to 40% for a five year period. The 2014 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*

	Fiscal Year 2012	Fiscal Year 2013			Fiscal Year 2014
	Actual	Original Budget	Revised Budget	Projected Actual	Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$5,534,970</b>	<b>\$5,007,743</b>	<b>\$5,007,743</b>	<b>\$5,007,743</b>	<b>\$4,313,805</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	1,363,107	1,281,383	1,281,383	1,356,614	1,513,936
Investment Income	17,881	20,000	20,000	18,379	17,000
Other Revenues	64,706	83,071	83,071	63,758	106,290
Transfers In	248,378	-	-	-	-
<b><i>Total Revenues</i></b>	<b>1,694,072</b>	<b>1,384,454</b>	<b>1,384,454</b>	<b>1,438,751</b>	<b>1,637,226</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Commodities	237,349	153,593	162,023	162,023	150,567
Capital Outlay	1,983,951	2,110,902	2,198,572	1,970,665	1,265,145
<b><i>Total Operating Expenditures</i></b>	<b>2,221,300</b>	<b>2,264,495</b>	<b>2,360,595</b>	<b>2,132,688</b>	<b>1,415,712</b>
<b><i>Total Expenditures</i></b>	<b>2,221,300</b>	<b>2,264,495</b>	<b>2,360,595</b>	<b>2,132,688</b>	<b>1,415,712</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(527,228)</b>	<b>(880,041)</b>	<b>(976,141)</b>	<b>(693,937)</b>	<b>221,514</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$5,007,743</b>	<b>\$4,127,702</b>	<b>\$4,031,602</b>	<b>\$4,313,805</b>	<b>\$4,535,319</b>

***Insurance and Risk Fund***

---

***Description***

Internal service funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost recovery basis. The Insurance and Risk Fund accounts for the financial activity of the Village’s employee benefits and risk management programs. These programs are subdivisions of the Human Resources Division.

***Revenues***

The primary revenue of the fund are Charges for Services received from operating departments, of which funds health insurance, general liability premiums, property casualty claims, workers’ compensation premiums and claims, as well as operating costs within the fund. The long-term model of the fund is for revenues to cover all expenditures in a given year. The Insurance and Risk Fund for 2012 reflected “fully loaded” Charges for Services while the 2013 budget subsidized the Corporate Fund Charges for Services \$571,477. The 2014 budget, like the 2012 budget, has “fully loaded” Charges for Services. The chart below illustrates the trend regarding employee contributions to their health insurance in that, as health insurance costs increase, Village employees have been asked to contribute a higher percentage. The 2014 employee health insurance contribution percentages are equal 2013.

	<b>Non Union and Non-Sworn</b>	<b>Non Union and Sworn</b>	<b>Dispatch Union</b>	<b>Fire Union</b>	<b>Police Union</b>	<b>PW Union</b>
<i>2014 Health Insurance Employee Contributions</i>						
<b>HMO Blue Advantage</b>	12%	16%	16%	12%	16%	12%
<b>HMO Illinois</b>	14%	16%	16%	14%	16%	14%
<b>PPO</b>	18%	20%	19%	18%	20%	18%
<i>2013 Health Insurance Employee Contributions</i>						
<b>HMO Blue Advantage</b>	12%	16%	16%	12%	16%	12%
<b>HMO Illinois</b>	14%	16%	16%	14%	16%	14%
<b>PPO</b>	18%	20%	19%	18%	20%	18%
<i>2012 Health Insurance Employee Contributions</i>						
<b>HMO Blue Advantage</b>	12%	NA	NA	NA	NA	NA
<b>HMO Illinois</b>	14%	16%	16%	5%	16%	5%
<b>PPO</b>	18%	20%	19%	15%	20%	15%

***Expenditures***

The primary expenditures of the fund are health insurance, property casualty claims, workers compensation claims and a non-cash expense for incurred but not reported claims. This non-cash adjustment decreases or increases the liability for incurred but not reported claims based on an actuary study, the 2014 budgeted adjustment is a debit to expense in the amount of \$207,618. The health 2014 insurance premiums are \$5,956,026, which is 63% of the budgeted expenditures. The increase of 2014 premiums over the 2013 projection is only 5%.

## *Insurance and Risk Fund Summary*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$4,541,225</b>	<b>\$6,224,675</b>	<b>\$6,224,675</b>	<b>\$6,224,675</b>	<b>\$5,148,272</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	7,634,474	7,086,302	7,086,302	7,082,042	7,646,535
Investment Income	400,117	313,000	313,000	310,646	310,750
<b><i>Total Revenues</i></b>	<b>8,034,591</b>	<b>7,399,302</b>	<b>7,399,302</b>	<b>7,392,688</b>	<b>7,957,285</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	415,866	415,537	415,537	491,028	481,788
Contractual	5,938,517	7,691,227	7,691,227	6,976,063	7,608,102
Other Charges	(3,241)	2,000	2,000	2,000	7,000
<b><i>Total Operating Expenditures</i></b>	<b>6,351,141</b>	<b>8,108,765</b>	<b>8,108,765</b>	<b>7,469,092</b>	<b>8,096,890</b>
<b><i>Other Expenditures</i></b>					
Transfer Out	-	1,000,000	1,000,000	1,000,000	1,403,670
<b><i>Total Other Expenditures</i></b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,403,670</b>
<b><i>Total Expenditures</i></b>	<b>6,351,141</b>	<b>9,108,765</b>	<b>9,108,765</b>	<b>8,469,092</b>	<b>9,500,560</b>
<b><i>Surplus/(Deficit)</i></b>	<b>1,683,450</b>	<b>(1,709,463)</b>	<b>(1,709,463)</b>	<b>(1,076,403)</b>	<b>(1,543,275)</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$6,224,675</b>	<b>\$4,515,212</b>	<b>\$4,515,212</b>	<b>\$5,148,272</b>	<b>\$3,604,997</b>



## ***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 transfers from the enterprise funds for projects that improve the Public Works facility.

### ***Expenditures***

Expenditures are solely for the repair of existing Village facilities. The 2014 budget appropriates \$643,000 to be spent on capital facility improvements. This budget includes several maintenance projects to Public Works facilities, the Police Station, and various Fire Stations as well as required safety improvements to the Village Hall. The budget also includes a \$1,250,000 transfer out to Capital Projects Fund as a funding source for the construction of a new Fire Station 6.

## *Facility Repair and Replacement Fund Summary*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$4,979,841</b>	<b>\$4,711,576</b>	<b>\$4,711,576</b>	<b>\$4,711,576</b>	<b>\$3,264,863</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	826,013	82,250	82,250	81,550	44,450
Intergovernmental	-	250,000	250,000	-	176,400
Investment Income	18,396	25,000	25,000	16,151	15,200
Other Revenues	166,212	-	-	-	-
<b><i>Total Revenues</i></b>	<b>1,010,621</b>	<b>357,250</b>	<b>357,250</b>	<b>97,701</b>	<b>236,050</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Contractual	77,582	-	295,681	453,834	-
Commodities	-	-	-	1,838	-
Capital Outlay	1,201,304	1,401,000	1,287,328	1,088,742	643,000
<b><i>Total Operating Expenditures</i></b>	<b>1,278,886</b>	<b>1,401,000</b>	<b>1,583,009</b>	<b>1,544,414</b>	<b>643,000</b>
<b><i>Other Expenditures</i></b>					
Transfer Out	-	-	-	-	1,250,000
<b><i>Total Other Expenditures</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,250,000</b>
<b><i>Total Expenditures</i></b>	<b>1,278,886</b>	<b>1,401,000</b>	<b>1,583,009</b>	<b>1,544,414</b>	<b>1,893,000</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(268,265)</b>	<b>(1,043,750)</b>	<b>(1,225,759)</b>	<b>(1,446,713)</b>	<b>(1,656,950)</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$4,711,576</b>	<b>\$3,667,826</b>	<b>\$3,485,817</b>	<b>\$3,264,863</b>	<b>\$1,607,913</b>

This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*TRUST AND AGENCY FUNDS*

## *Overview of Trust and Agency Funds*

---

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

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

## *Police Pension Fund*

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

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$52,691,615</b>	<b>\$56,371,325</b>	<b>\$56,371,325</b>	<b>\$56,371,325</b>	<b>\$59,361,352</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	1,812,692	1,612,832	1,612,832	1,596,361	1,921,637
Investment Income	3,887,241	3,700,000	3,700,000	3,804,382	3,700,000
Other Revenues	663,702	676,467	676,467	661,130	697,492
<b><i>Total Revenues</i></b>	<b>6,363,634</b>	<b>5,989,299</b>	<b>5,989,299</b>	<b>6,061,873</b>	<b>6,319,129</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	2,595,228	2,668,467	2,668,467	2,961,846	3,093,177
Contractual	88,696	78,327	78,327	110,000	121,000
<b><i>Total Operating Expenditures</i></b>	<b>2,683,924</b>	<b>2,746,794</b>	<b>2,746,794</b>	<b>3,071,846</b>	<b>3,214,177</b>
<b><i>Total Expenditures</i></b>	<b>2,683,924</b>	<b>2,746,794</b>	<b>2,746,794</b>	<b>3,071,846</b>	<b>3,214,177</b>
<b><i>Surplus/(Deficit)</i></b>	<b>3,679,710</b>	<b>3,242,505</b>	<b>3,242,505</b>	<b>2,990,027</b>	<b>3,104,952</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$56,371,325</b>	<b>\$59,613,830</b>	<b>\$59,613,830</b>	<b>\$59,361,352</b>	<b>\$62,466,304</b>

## *Firefighters' Pension Fund*

The Village's firefighters participate in the Firefighters' Pension. The pension provides retirement benefits to firefighters and is governed by a five-member pension board consisting of the two Village President appointees, two elected fire employees, and one elected pension beneficiary. The Village and the participants are obligated to fund all pension costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it possesses many of the characteristics of a legally separate government, the Firefighters' Pension Fund is reported as if it were part of the Village for budgetary purposes because of the Village's fiduciary responsibility to the Pension.

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$50,886,680</b>	<b>\$55,196,568</b>	<b>\$55,196,568</b>	<b>\$55,196,568</b>	<b>\$59,041,989</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	2,926,010	3,081,840	3,081,840	3,040,766	3,081,840
Investment Income	5,225,958	3,700,000	3,700,000	4,766,762	3,900,000
Other Revenues	723,089	717,020	717,020	733,178	773,502
<b><i>Total Revenues</i></b>	<b>8,875,056</b>	<b>7,498,860</b>	<b>7,498,860</b>	<b>8,540,705</b>	<b>7,755,342</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	4,426,851	4,593,896	4,593,896	4,536,003	4,713,816
Contractual	138,318	153,407	153,407	159,281	175,210
<b><i>Total Operating Expenditures</i></b>	<b>4,565,168</b>	<b>4,747,303</b>	<b>4,747,303</b>	<b>4,695,285</b>	<b>4,889,026</b>
<b><i>Total Expenditures</i></b>	<b>4,565,168</b>	<b>4,747,303</b>	<b>4,747,303</b>	<b>4,695,285</b>	<b>4,889,026</b>
<b><i>Surplus/(Deficit)</i></b>	<b>4,309,888</b>	<b>2,751,557</b>	<b>2,751,557</b>	<b>3,845,421</b>	<b>2,866,317</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$55,196,568</b>	<b>\$57,948,125</b>	<b>\$57,948,125</b>	<b>\$59,041,989</b>	<b>\$61,908,305</b>

## *Escrow Deposit Fund*

---

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

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$0	\$0	\$0	\$0	\$0
<i>Budgeted Revenues</i>					
Investment Income	20,144	16,000	16,000	12,369	11,500
<b>Total Revenues</b>	<b>20,144</b>	<b>16,000</b>	<b>16,000</b>	<b>12,369</b>	<b>11,500</b>
<i>Budgeted Expenditures</i>					
<i>Other Expenditures</i>					
Transfer Out	20,144	16,000	16,000	12,369	11,500
<i>Total Other Expenditures</i>	20,144	16,000	16,000	12,369	11,500
<b>Total Expenditures</b>	<b>20,144</b>	<b>16,000</b>	<b>16,000</b>	<b>12,369</b>	<b>11,500</b>
<i>Surplus/(Deficit)</i>	0	0	0	0	0
<b>Ending Fund Balance/ Net Position</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## *Special Service Area Bond Fund*

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

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$95,120</b>	<b>\$120,348</b>	<b>\$120,348</b>	<b>\$120,348</b>	<b>\$119,428</b>
<b><i>Budgeted Revenues</i></b>					
Taxes	289,519	270,360	270,360	270,360	255,381
Investment Income	1,883	1,000	1,000	641	600
<b><i>Total Revenues</i></b>	<b>291,402</b>	<b>271,360</b>	<b>271,360</b>	<b>271,001</b>	<b>255,981</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Other Charges	53,644	63,325	63,325	63,325	48,347
<b><i>Total Operating Expenditures</i></b>	<b>53,644</b>	<b>63,325</b>	<b>63,325</b>	<b>63,325</b>	<b>48,347</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	881	-	-	-	-
Transfer Out	211,649	208,595	208,595	208,595	208,595
<b><i>Total Other Expenditures</i></b>	<b>212,530</b>	<b>208,595</b>	<b>208,595</b>	<b>208,595</b>	<b>208,595</b>
<b><i>Total Expenditures</i></b>	<b>266,174</b>	<b>271,920</b>	<b>271,920</b>	<b>271,920</b>	<b>256,942</b>
<b><i>Surplus/(Deficit)</i></b>	<b>25,228</b>	<b>(561)</b>	<b>(561)</b>	<b>(920)</b>	<b>(961)</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$120,348</b>	<b>\$119,787</b>	<b>\$119,787</b>	<b>\$119,428</b>	<b>\$118,468</b>

*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 Spending 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 \$28,212,032 in expenditures for 2014 projects. These projects are primarily storm water projects, road reconstruction, related underground infrastructure improvements and Fire Station 6 and Village Hall construction.

***Glen Capital Projects Fund:*** The Tax Increment Financing District supports the Glen Capital Projects Fund, which has \$758,576 in expenditures for 2014. Projects planned include a Navy by-pass storm sewer project which will reduce area flooding, located on the Parcel 24 Site, with a budget of \$476,576.

***Permanent Fund:*** The Village Permanent Fund is used to accumulate proceeds from the sale of land at the Village's Glen Tax Increment Financing (TIF) District, and to provide resources for village-wide improvements outside of the TIF district. The fund also is allowed to provide short-term liquidity for TIF district expenses. Twenty percent of all land sales in the TIF district are dedicated revenue to the Village Permanent Fund. The revenue for this fund includes investment income. The 2014 Budget includes expenditures in the form of Transfers Out to the Capital Projects Fund for \$744,600 and to the Glenview Sanitary Sewer Fund for \$1,700,000.

***Motor Fuel Tax Fund:*** The Illinois Motor Fuel Tax (MFT) Fund includes both state and local taxes for the privilege of operating motor vehicles on public highways and operating recreational watercraft on the waters of the State or local roads. The state motor fuel tax is based on the consumption of motor fuel. Illinois motor fuel taxes are 19.0 cents per gallon on non-diesel fuel and 21.5 cents per gallon on diesel fuel. The State of Illinois distributes 54.4% of the monies to local taxing districts based on a statutory formula. The Local Motor Fuel Tax (LMFT) was approved by the Village Board during the 2010 budget process and is \$0.02 per gallon. The LMFT generates approximately \$340,000 for the resurfacing of village roadways.

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

## *Capital Projects Fund Summary*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$1,916,012</b>	<b>\$2,306,922</b>	<b>\$2,306,922</b>	<b>\$2,306,922</b>	<b>\$9,403,270</b>
<b><i>Budgeted Revenues</i></b>					
Intergovernmental	553,130	758,415	758,415	758,415	7,941,140
Investment Income	13,568	-	-	8,371	8,000
Other Revenues	647,332	-	-	6,159,080	-
Transfers In	3,647,995	6,370,471	6,370,471	8,080,871	13,633,119
<b><i>Total Revenues</i></b>	<b>4,862,025</b>	<b>7,128,886</b>	<b>7,128,886</b>	<b>15,006,738</b>	<b>21,582,259</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Contractual	294,299	-	-	-	-
Other Charges	13,235	24,557	24,557	63,776	24,371
Capital Outlay	-	-	-	825,614	9,822,028
<b><i>Total Operating Expenditures</i></b>	<b>307,534</b>	<b>24,557</b>	<b>24,557</b>	<b>889,390</b>	<b>9,846,398</b>
<b><i>Other Expenditures</i></b>					
Capital Projects	4,163,582	6,996,945	7,842,617	5,521,000	18,365,634
Transfer Out	-	-	-	1,500,000	-
<b><i>Total Other Expenditures</i></b>	<b>4,163,582</b>	<b>6,996,945</b>	<b>7,842,617</b>	<b>7,021,000</b>	<b>18,365,634</b>
<b><i>Total Expenditures</i></b>	<b>4,471,116</b>	<b>7,021,502</b>	<b>7,867,174</b>	<b>7,910,390</b>	<b>28,212,032</b>
<b><i>Surplus/(Deficit)</i></b>	<b>390,910</b>	<b>107,384</b>	<b>(738,288)</b>	<b>7,096,348</b>	<b>(6,629,773)</b>
<b><i>Ending Fund Balance</i></b>	<b>\$2,306,922</b>	<b>\$2,414,306</b>	<b>\$1,568,634</b>	<b>\$9,403,270</b>	<b>\$2,773,497</b>

***Glen Capital Projects Fund Summary***

---

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$8,785,921</b>	<b>\$8,522,001</b>	<b>\$8,522,001</b>	<b>\$8,522,001</b>	<b>\$6,420,095</b>
<b><i>Budgeted Revenues</i></b>					
Intergovernmental	22,117	-	-	1,424	-
Investment Income	22,768	11,000	11,000	3,068	3,125
Transfers In	3,009	2,894	2,894	2,894	2,894
<b><i>Total Revenues</i></b>	<b>47,895</b>	<b>13,894</b>	<b>13,894</b>	<b>7,386</b>	<b>6,019</b>
<b><i>Budgeted Expenditures</i></b>					
<i>Other Expenditures</i>					
Capital Projects	311,815	2,098,000	2,109,291	2,109,291	758,576
<b><i>Total Other Expenditures</i></b>	<b>311,815</b>	<b>2,098,000</b>	<b>2,109,291</b>	<b>2,109,291</b>	<b>758,576</b>
<b><i>Total Expenditures</i></b>	<b>311,815</b>	<b>2,098,000</b>	<b>2,109,291</b>	<b>2,109,291</b>	<b>758,576</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(263,921)</b>	<b>(2,084,106)</b>	<b>(2,095,398)</b>	<b>(2,101,906)</b>	<b>(752,557)</b>
<b><i>Ending Fund Balance</i></b>	<b>\$8,522,001</b>	<b>\$6,437,894</b>	<b>\$6,426,603</b>	<b>\$6,420,095</b>	<b>\$5,667,537</b>

## *Permanent Fund Summary*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$30,602,695</b>	<b>\$30,537,482</b>	<b>\$30,537,482</b>	<b>\$30,537,482</b>	<b>\$30,525,489</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	156,000	-	-	26,000	156,000
Investment Income	122,546	26,800	26,800	20,307	13,000
<b><i>Total Revenues</i></b>	<b>278,546</b>	<b>26,800</b>	<b>26,800</b>	<b>46,307</b>	<b>169,000</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Contractual	-	-	-	46,800	-
<b><i>Total Operating Expenditures</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,800</b>	<b>-</b>
<b><i>Other Expenditures</i></b>					
Transfer Out	343,759	2,499,600	2,499,600	11,500	2,444,600
<b><i>Total Other Expenditures</i></b>	<b>343,759</b>	<b>2,499,600</b>	<b>2,499,600</b>	<b>11,500</b>	<b>2,444,600</b>
<b><i>Total Expenditures</i></b>	<b>343,759</b>	<b>2,499,600</b>	<b>2,499,600</b>	<b>58,300</b>	<b>2,444,600</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(65,213)</b>	<b>(2,472,800)</b>	<b>(2,472,800)</b>	<b>(11,993)</b>	<b>(2,275,600)</b>
<b><i>Ending Fund Balance</i></b>	<b>\$30,537,482</b>	<b>\$28,064,682</b>	<b>\$28,064,682</b>	<b>\$30,525,489</b>	<b>\$28,249,889</b>

## *Motor Fuel Tax Fund Summary*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<i>Beginning Fund Balance</i>	<b>\$952,726</b>	<b>\$1,084,042</b>	<b>\$1,084,042</b>	<b>\$1,084,042</b>	<b>\$1,088,764</b>
<i>Budgeted Revenues</i>					
Intergovernmental	1,704,177	1,429,600	1,429,600	1,429,600	1,439,488
Investment Income	6,738	2,500	2,500	4,722	4,700
<b>Total Revenues</b>	<b>1,710,915</b>	<b>1,432,100</b>	<b>1,432,100</b>	<b>1,434,322</b>	<b>1,444,188</b>
<i>Budgeted Expenditures</i>					
<i>Other Expenditures</i>					
Capital Projects	1,579,600	1,429,600	1,429,600	1,429,600	2,068,980
<b>Total Other Expenditures</b>	<b>1,579,600</b>	<b>1,429,600</b>	<b>1,429,600</b>	<b>1,429,600</b>	<b>2,068,980</b>
<b>Total Expenditures</b>	<b>1,579,600</b>	<b>1,429,600</b>	<b>1,429,600</b>	<b>1,429,600</b>	<b>2,068,980</b>
<b>Surplus/(Deficit)</b>	<b>131,315</b>	<b>2,500</b>	<b>2,500</b>	<b>4,722</b>	<b>(624,792)</b>
<b>Ending Fund Balance</b>	<b>\$1,084,042</b>	<b>\$1,086,542</b>	<b>\$1,086,542</b>	<b>\$1,088,764</b>	<b>\$463,972</b>

*VILLAGE OF GLENVIEW*



*DEBT FUND*



## *Corporate Purpose Bonds 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 Capital Spending and Debt Management section of this document.

There are three outstanding Corporate Fund debt issuances. Corporate Purpose Bond Series 2004B was issued to provide resources for the construction of the police headquarters and was partially defeased in December of 2012 with the issuance of Corporate Bond Series 2012B. Bond Series 2004B will be paid off in 2014. The third bond issuance is Bond Series 2013A, which was issued for the purpose of financing Village Hall relocation and related improvements to Village buildings. All other Village Corporate Purpose Bonds or General Obligation Bonds are abated.

The Corporate Fund receives the property taxes that are levied for this debt and then transfers these funds to the Corporate Purpose Bonds Fund where it is recorded as revenue. The Corporate Purpose Bonds Fund then makes the debt services payments and the total 2014 budgeted expenditures are \$2,280,633.

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$70,559</b>	<b>\$139,678</b>	<b>\$139,678</b>	<b>\$139,678</b>	<b>\$176,851</b>
<b><i>Budgeted Revenues</i></b>					
Investment Income	5,424	2,000	2,000	1,477	1,700
Other Revenues	16,931,749	-	-	-	-
Transfers In	2,030,408	1,948,862	1,948,862	1,845,992	2,279,133
<b><i>Total Revenues</i></b>	<b>18,967,581</b>	<b>1,950,862</b>	<b>1,950,862</b>	<b>1,847,469</b>	<b>2,280,833</b>
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Other Charges	18,898,462	1,949,362	1,949,362	1,810,296	2,280,633
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>18,898,462</b>	<b>1,949,362</b>	<b>1,949,362</b>	<b>1,810,296</b>	<b>2,280,633</b>
<b><i>Total Expenditures</i></b>	<b>18,898,462</b>	<b>1,949,362</b>	<b>1,949,362</b>	<b>1,810,296</b>	<b>2,280,633</b>
<b><i>Surplus/(Deficit)</i></b>	<b>69,119</b>	<b>1,500</b>	<b>1,500</b>	<b>37,173</b>	<b>200</b>
<b><i>Ending Fund Balance</i></b>	<b>\$139,678</b>	<b>\$141,178</b>	<b>\$141,178</b>	<b>\$176,851</b>	<b>\$177,051</b>

*VILLAGE OF GLENVIEW*



*BUDGETS BY DEPARTMENT*

## *Department Summary*

### *All Funds and Departments*

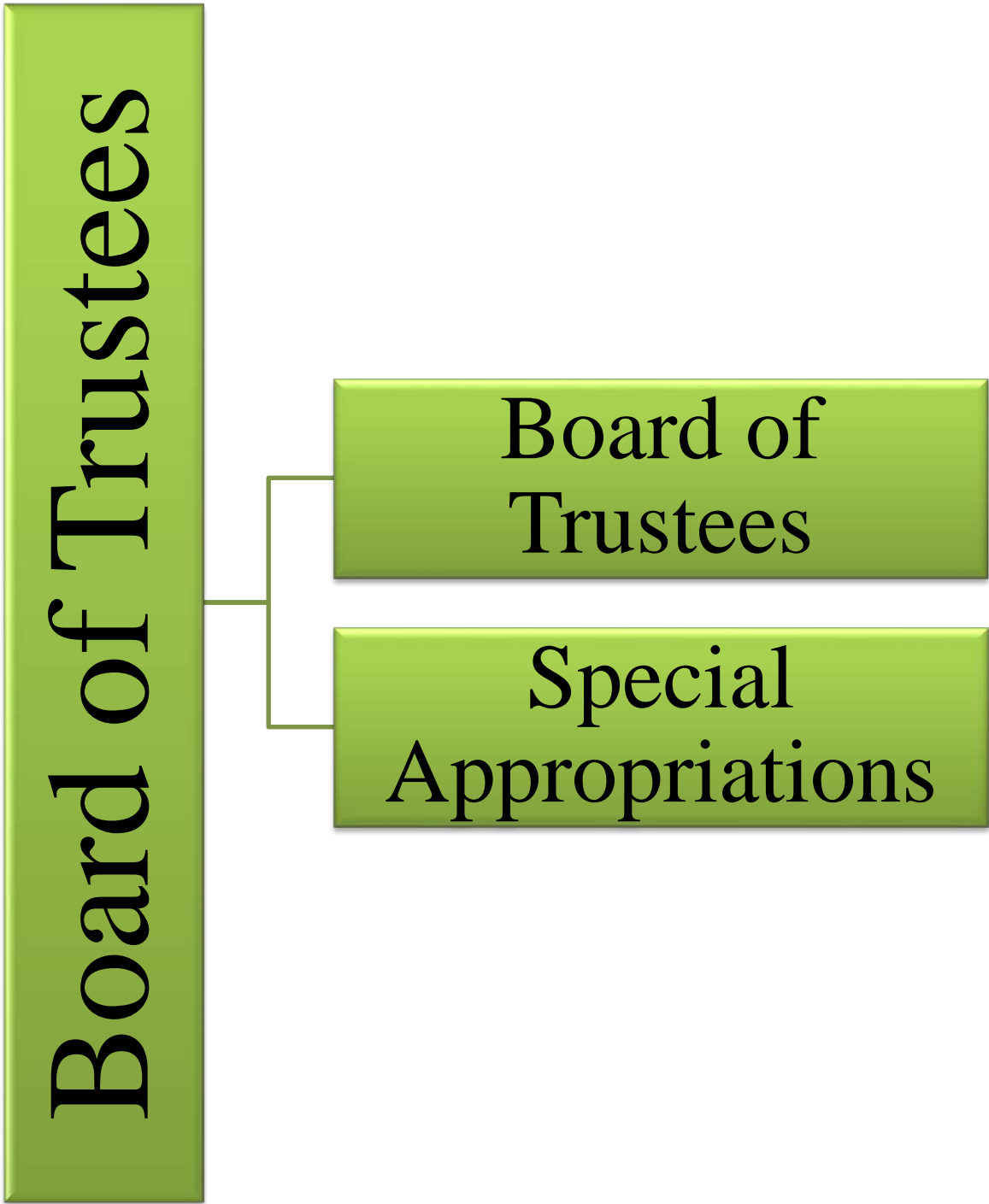
	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	41,716,112	42,833,380	42,741,846	43,352,436	43,917,312
Contractual	45,142,462	49,333,437	50,227,011	48,442,373	51,549,960
Commodities	3,805,090	4,076,228	4,185,522	4,251,260	4,136,067
Other Charges	66,490,273	46,537,318	46,324,015	46,328,153	36,591,354
Capital Outlay	3,399,777	4,148,113	4,039,040	7,901,715	12,520,673
<b>Total Operating Expenditures</b>	<b>160,553,714</b>	<b>146,928,476</b>	<b>147,517,435</b>	<b>150,275,937</b>	<b>148,715,365</b>
<i>Other Expenditures</i>					
Interfund Charges	5,245,285	4,242,388	4,232,388	4,318,513	4,750,509
Capital Projects	7,549,889	17,139,160	18,624,395	14,561,454	29,367,785
Depreciation	1,764,665	-	-	1,764,665	1,764,665
Transfer Out	6,836,198	11,859,599	11,859,599	13,309,998	18,448,018
<b>Total Other Expenditures</b>	<b>21,396,037</b>	<b>33,241,147</b>	<b>34,716,382</b>	<b>33,954,629</b>	<b>54,330,976</b>
<b>Total Expenditures</b>	<b>181,949,751</b>	<b>180,169,623</b>	<b>182,233,817</b>	<b>184,230,566</b>	<b>203,046,341</b>
<i>Funding Sources</i>					
Corporate Fund	54,504,286	57,656,348	57,947,802	61,103,787	63,640,914
Police Special Fund	7,343	27,961	27,961	4,754	27,500
Foreign Fire Fund	101,573	85,000	85,000	154,218	140,315
Waukegan/Golf TIF Fund	-	-	-	3,669,246	344,520
Special Tax Allocation Fund	60,931,140	58,226,791	58,226,791	57,081,889	48,488,493
Glenview Water Fund	10,216,080	11,014,582	11,077,039	12,442,928	13,934,073
Glenview Sanitary Fund	1,718,388	4,321,556	4,455,468	2,991,926	4,828,737
Wholesale Water Fund	1,923,755	1,881,085	1,881,085	1,906,247	2,625,233
Commuter Parking Fund	449,675	342,833	342,833	409,415	1,064,872
North Maine Water & Sewer Fund	7,535,401	9,292,743	9,738,496	9,218,758	9,209,859
Municipal Equipment Replacement Fund	1,570,622	1,766,382	1,766,382	1,731,907	1,796,090
Capital Equipment Replacement Fund	2,221,300	2,264,495	2,356,140	2,132,689	1,415,712
Insurance and Risk Fund	6,351,141	9,108,765	9,108,765	8,469,092	9,500,560
Facility Repair and Replacement Fund	1,278,886	1,401,000	1,583,009	1,544,414	1,893,000
Police Pension Fund	2,683,924	2,746,794	2,746,794	3,071,846	3,214,177
Firefighters' Pension Fund	4,565,168	4,747,303	4,747,303	4,695,285	4,889,026
Escrow Deposit Fund	20,144	16,000	16,000	12,369	11,500
Special Service Area Bond Fund	266,174	271,920	271,920	271,920	256,942
Capital Projects Fund	4,471,116	7,021,502	7,867,174	7,910,390	28,212,032
Glen Capital Projects Fund	311,815	2,098,000	2,109,291	2,109,291	758,576
Village Permanent Fund	343,759	2,499,600	2,499,600	58,300	2,444,600
Motor Fuel Tax Fund	1,579,600	1,429,600	1,429,600	1,429,600	2,068,980
Corporate Purpose Bonds Fund	18,898,462	1,949,362	1,949,362	1,810,296	2,280,633
<b>Total Funds Sources</b>	<b>181,949,751</b>	<b>180,169,623</b>	<b>182,233,817</b>	<b>184,230,566</b>	<b>203,046,341</b>

## *Department Summary Continued*

	FY 2012 Actual	FY 2013 Original Budget	FY 2013 Revised Budget	FY 2013 Projected Actual	FY 2014 Budget
<b><i>Expenditures By Department</i></b>					
Board of Trustees	322,697	335,186	333,339	317,984	348,335
General Government	86,048,218	70,520,397	70,025,290	72,699,252	65,193,398
Village Manager's Office	12,412,030	15,490,108	15,614,275	15,190,577	16,759,790
Administrative Services	7,085,478	7,151,484	7,275,254	7,273,205	6,437,899
Public Works	25,291,527	27,546,804	27,576,224	26,828,713	32,607,128
Police	14,566,071	14,365,452	14,452,378	14,922,992	15,458,517
Fire	18,717,068	19,072,103	19,192,292	19,255,336	19,627,302
Planning and Economic Development*	967,576	904,252	914,597	908,538	-
Community Development**	16,539,086	24,783,837	26,850,168	26,833,970	46,613,971
<b><i>Total Expenditures</i></b>	<b>181,949,751</b>	<b>180,169,623</b>	<b>182,233,817</b>	<b>184,230,566</b>	<b>203,046,341</b>
<b><i>Full Time Positions by Department</i></b>					
Village Manager's Office	27.00	32.00	33.00	33.00	33.00
Administrative Services	12.00	12.00	11.63	10.63	11.63
Public Works	49.00	49.00	50.00	50.00	52.38
Police	76.00	76.00	76.00	76.00	75.50
Fire	82.00	82.00	82.00	82.00	81.50
Planning and Economic Development*	5.00	5.00	5.00	6.00	-
Community Development**	20.33	20.33	18.33	18.33	20.00
<b><i>Total Full Time Positions</i></b>	<b>271.33</b>	<b>276.33</b>	<b>275.96</b>	<b>275.96</b>	<b>274.00</b>
<b><i>Part Time Positions by Department</i></b>					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
Village Manager's Office	7.15	7.15	7.15	7.15	7.50
Administrative Services	0.73	0.73	0.73	0.73	0.75
Public Works	1.50	1.50	1.50	1.50	2.00
Police	6.20	6.20	6.20	6.20	6.20
Planning and Economic Development*	0.60	0.60	0.60	-	-
Community Development**	4.48	4.88	3.85	3.85	1.80
<b><i>Total Part Time Positions</i></b>	<b>21.66</b>	<b>22.06</b>	<b>21.03</b>	<b>20.43</b>	<b>19.25</b>
<b><i>Total Full Time Equivalents</i></b>	<b>292.99</b>	<b>298.39</b>	<b>296.98</b>	<b>296.38</b>	<b>293.25</b>

\* The Planning and Economic Development Department was absorbed into the Community Development Department during 2013. Staff and related budgets were moved to the Community Development Department effective January 1, 2014.

\*\* The Capital Projects and Inspectional Services Department was reorganized and renamed the Community Development Department in late 2013.



# Village Board of Trustees Department Summary

## *Board of Trustees and Special Appropriations*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	38,853	35,632	35,632	43,322	48,851
Contractual	281,630	298,254	296,407	273,362	298,184
Commodities	834	400	400	400	400
Other Charges	1,381	900	900	900	900
<b><i>Total Operating Expenditures</i></b>	<b>322,697</b>	<b>335,186</b>	<b>333,339</b>	<b>317,984</b>	<b>348,335</b>
<b><i>Total Expenditures</i></b>	<b>322,697</b>	<b>335,186</b>	<b>333,339</b>	<b>317,984</b>	<b>348,335</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	322,697	335,186	333,339	317,984	348,335
<b><i>Total Funds Sources</i></b>	<b>322,697</b>	<b>335,186</b>	<b>333,339</b>	<b>317,984</b>	<b>348,335</b>
<b><u><i>Personnel Budget by Division</i></u></b>					
<b><i>Part Time Positions</i></b>					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
Special Appropriations	-	-	-	-	-
<b><i>Total Part Time</i></b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b><i>Total Full Time Equivalents</i></b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b><i>Division</i></b>					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
Special Appropriations	-	-	-	-	-
<b><i>Total FTE's</i></b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## *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 1<sup>st</sup> and 3<sup>rd</sup> Tuesday of the month.

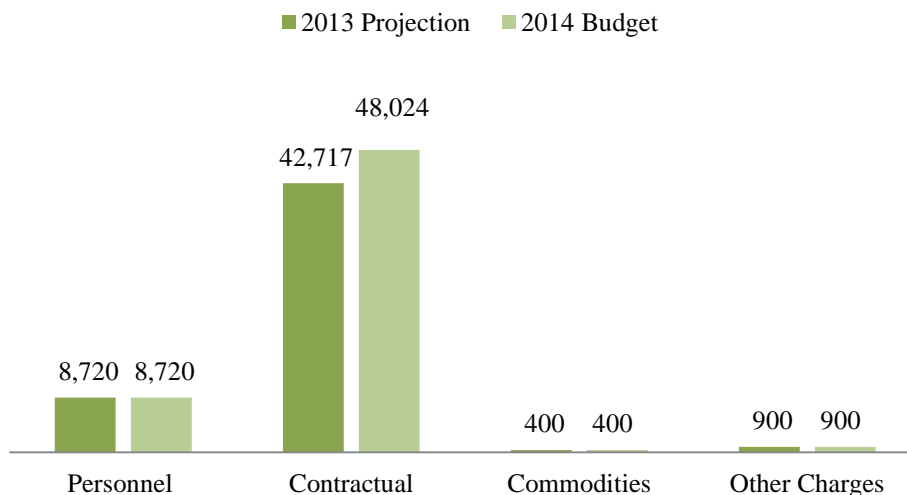
The Board of Trustees is responsible for ensuring the Village, as an organization, has effective and responsive leadership to meet community and organizational needs. The elected representatives establish policies to provide for efficient operations of the municipal government. Accomplishments, initiatives,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

### ***2013 Accomplishments***

- Continued focus upon strong budget and financial management for overall fiscal health and development of a 2014 budget with no property tax increases.
- Worked on downtown revitalization by attracting new development, such as a mixed use development with retail on the ground-floor and three levels of rental units above on the south side of the 1800 block of Glenview Road and a new high-end grocery store at 1020 Waukegan Road.
- Attracted and realized development projects throughout the Village including Glen Gate shopping center at the northeast corner of Waukegan and Golf Roads and GlenStar residential and retail project at Willow and Sanders Roads.
- Fostered increased intergovernmental cooperation and communication through efforts such as municipal partnering, joint purchasing, and other shared service opportunities.

### ***Expenditure Analysis***

- There are no significant changes between the 2013 Projections and 2014 Budget.
- The Contractual expenditures include a membership to the Northwest Municipal Conference, and funding for the Recording Secretary.



**Board of Trustees**

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	8,409	8,720	8,720	8,720	8,720
Contractual	43,778	48,024	46,177	42,717	48,024
Commodities	834	400	400	400	400
Other Charges	1,381	900	900	900	900
<b><i>Total Operating Expenditures</i></b>	<b>54,402</b>	<b>58,044</b>	<b>56,197</b>	<b>52,737</b>	<b>58,044</b>
<b><i>Total Expenditures</i></b>	<b>54,402</b>	<b>58,044</b>	<b>56,197</b>	<b>52,737</b>	<b>58,044</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	54,402	58,044	56,197	52,737	58,044
<b><i>Total Funds Sources</i></b>	<b>54,402</b>	<b>58,044</b>	<b>56,197</b>	<b>52,737</b>	<b>58,044</b>
<b><i>Personnel Budget by Position</i></b>					
<b><i>Part Time Positions</i></b>					
Board President	0.40	0.40	0.40	0.40	0.40
Trustees*	0.60	0.60	0.60	0.60	0.60
<b><i>Total Part Time</i></b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b><i>Total Full Time Equivalent</i></b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

\* Six (6) Trustees are still employed by the Village. One (1) Trustee does not receive pay.



## *Special Appropriations*

---

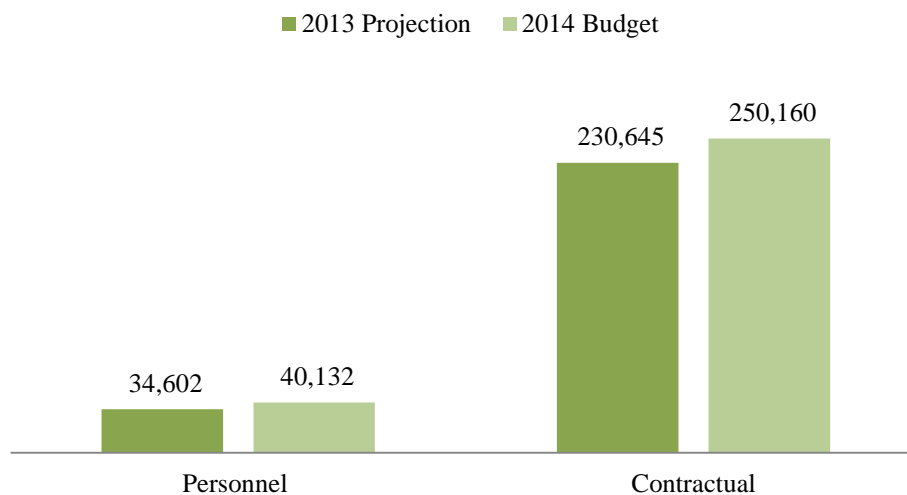
On an annual basis, the Village Board considers funding for special projects or services provided by outside agencies that are valued by the Glenview community. These programs are usually temporary, with funds to be spent within a designated period of time. Special Appropriations also includes funding for Police, Fire, and Public Works overtime required for special events such as the Chamber of Commerce Holiday Parade, Annual Street Sale and the 4<sup>th</sup> 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.

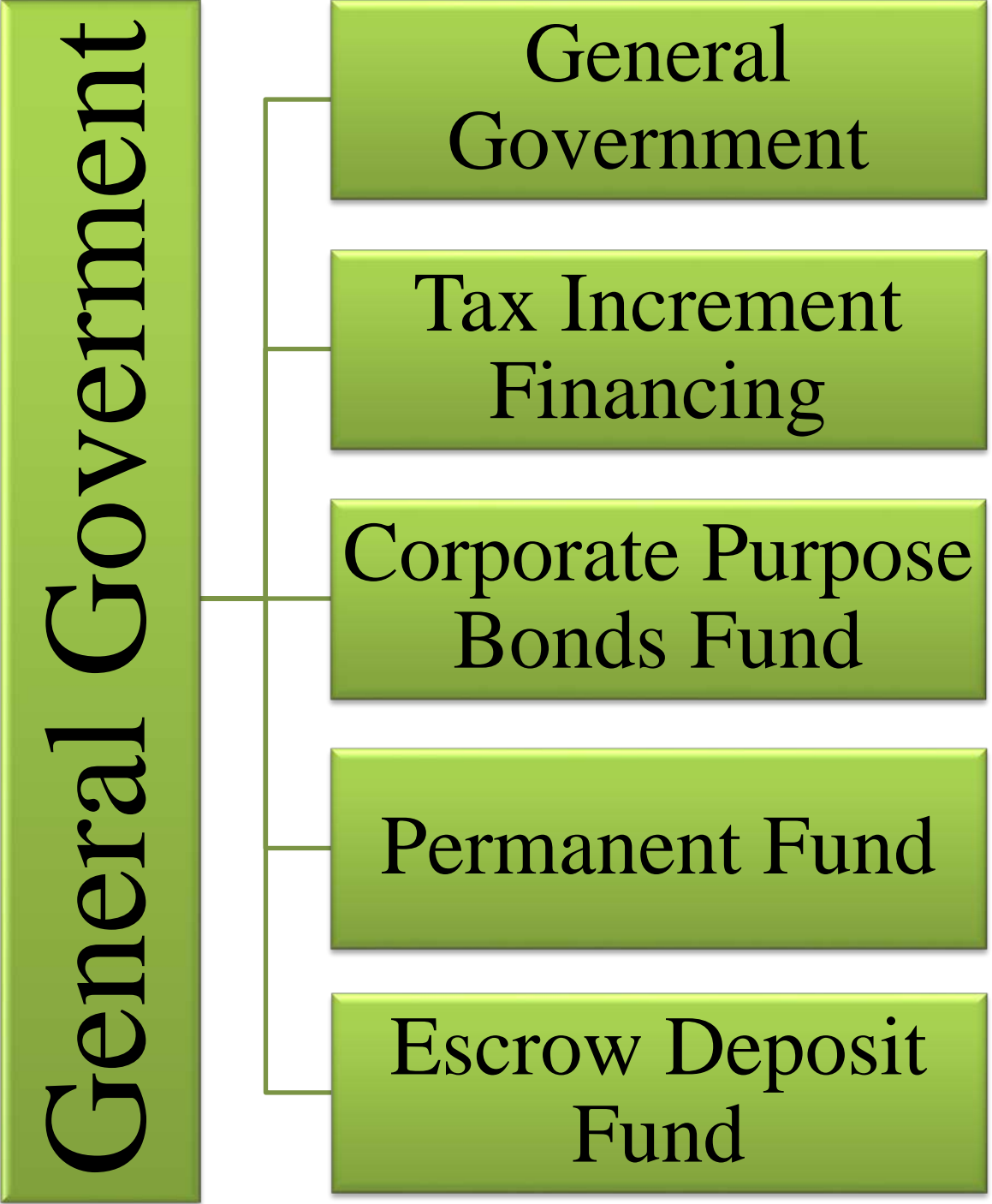
### ***Expenditure Analysis***

- The Youth Services appropriation in 2013 was \$110,000, the 2014 appropriation remains at the 2013 level of \$110,000.
- The Senior Services appropriation includes funding for a Senior Services Coordinator, Angel Fund and housing grants. The 2013 appropriation was \$137,230 and the 2014 appropriation is \$137,160.
- Personnel expenditures include funding for Police, Fire and Public Works overtime to provide assistance at special events, including the 4<sup>th</sup> of July parade and the Annual Street Sale.



## *Special Appropriations*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	30,444	26,913	26,913	34,602	40,132
Contractual	237,851	250,230	250,230	230,645	250,160
<i>Total Operating Expenditures</i>	268,295	277,143	277,143	265,247	290,292
<b><i>Total Expenditures</i></b>	268,295	277,143	277,143	265,247	290,292
<b><i>Funding Sources</i></b>					
Corporate Fund	268,295	277,143	277,143	265,247	290,292
<b><i>Total Funds Sources</i></b>	268,295	277,143	277,143	265,247	290,292



## **General Government Department Summary**

### **General Government, Tax Increment Financing, Corporate Purpose Bonds Fund, Permanent Fund, and Escrow Deposit Fund**

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	-	189,329	(88,445)	-	288,000
Contractual	19,243,684	20,734,170	20,734,170	20,002,592	22,037,864
Commodities	32,143	34,950	34,950	36,675	36,075
Other Charges	61,032,643	39,811,612	39,594,278	39,459,250	29,462,554
Capital Outlay	-	-	-	3,500,000	-
<b>Total Operating Expenditures</b>	<b>80,308,470</b>	<b>60,770,061</b>	<b>60,274,954</b>	<b>62,998,517</b>	<b>51,824,493</b>
<i>Other Expenditures</i>					
Interfund Charges	16,771	4,294	4,294	4,294	2,092
Transfer Out	5,722,978	9,746,042	9,746,042	9,696,441	13,366,813
<b>Total Other Expenditures</b>	<b>5,739,748</b>	<b>9,750,336</b>	<b>9,750,336</b>	<b>9,700,735</b>	<b>13,368,905</b>
<b>Total Expenditures</b>	<b>86,048,218</b>	<b>70,520,397</b>	<b>70,025,290</b>	<b>72,699,252</b>	<b>65,193,398</b>
<b>Funding Sources</b>					
Corporate Fund	7,009,466	9,259,478	8,764,371	11,509,907	13,142,046
Waukegan/Golf TIF	-	-	-	3,669,246	344,520
Special Tax Allocation Fund	59,776,387	56,795,957	56,795,957	55,639,134	46,970,099
Escrow Deposit Fund	20,144	16,000	16,000	12,369	11,500
Village Permanent Fund	343,759	2,499,600	2,499,600	58,300	2,444,600
Debt Service Fund	18,898,462	1,949,362	1,949,362	1,810,296	2,280,633
<b>Total Funds Sources</b>	<b>86,048,218</b>	<b>70,520,397</b>	<b>70,025,290</b>	<b>72,699,252</b>	<b>65,193,398</b>

## *General Government*

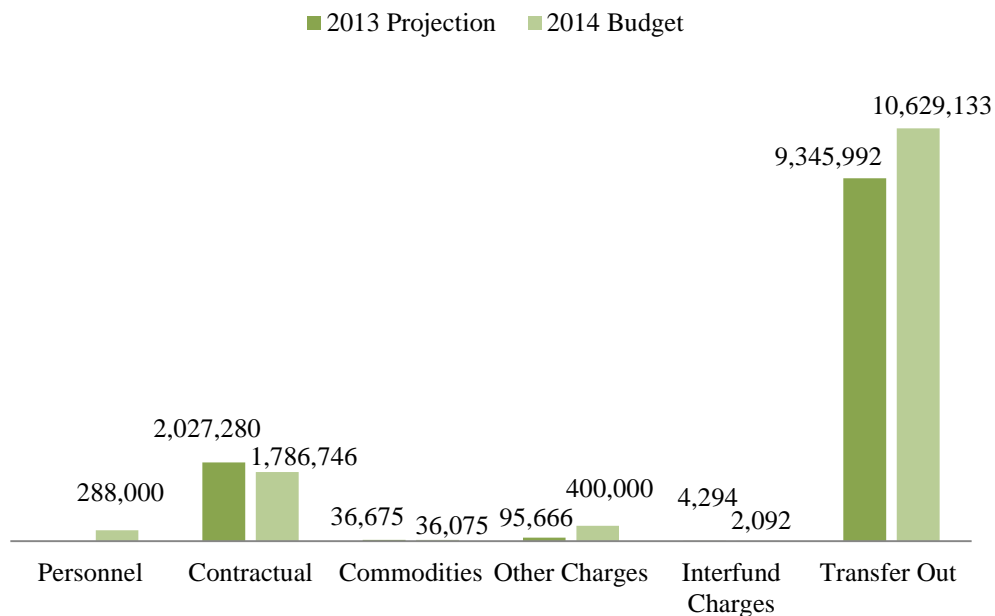
---

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

The 2014 General Government department summary includes functions that do not formally fall under a traditional operating department. These General Government functions include activities in the Corporate Fund, Tax Increment Financing, Permanent Fund, Corporate Purpose Bond Fund and Escrow Deposits.

### ***Expenditure Analysis (Corporate Fund Only)***

- Contractual expenditures include funding for economic development agreements and other professional services.
- Transfers Out increased between the 2013 Projection and 2014 Budget as a result of increasing the Transfer to Capital Projects from \$7,500,000 in 2013 to \$8,350,000 in 2014. The 2013 Transfer to Capital Projects included a \$2,500,000 transfer of land sale proceeds. The 2014 transfer includes \$850,000 for the first half of the Village’s commitment to the Glenview Park Golf Club storm water project and \$2,500,000 for an accelerated storm water improvement program, and is the first of a three year accelerated plan.



**General Government - Corporate Fund**

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel*	-	189,329	(88,445)	-	288,000
Contractual	1,863,356	1,782,043	1,782,043	2,027,280	1,786,746
Commodities	32,143	34,950	34,950	36,675	36,075
Other Charges	26,855	300,000	82,666	95,666	400,000
<b>Total Operating Expenditures</b>	<b>1,922,353</b>	<b>2,306,322</b>	<b>1,811,215</b>	<b>2,159,621</b>	<b>2,510,821</b>
<i>Other Expenditures</i>					
Interfund Charges	1,417	4,294	4,294	4,294	2,092
Transfer Out	5,085,696	6,948,862	6,948,862	9,345,992	10,629,133
<b>Total Other Expenditures</b>	<b>5,087,113</b>	<b>6,953,156</b>	<b>6,953,156</b>	<b>9,350,286</b>	<b>10,631,225</b>
<b>Total Expenditures</b>	<b>7,009,466</b>	<b>9,259,478</b>	<b>8,764,371</b>	<b>11,509,907</b>	<b>13,142,046</b>
<i>Funding Sources</i>					
Corporate Fund	7,009,466	9,259,478	8,764,371	11,509,907	13,142,046
<b>Total Funds Sources</b>	<b>7,009,466</b>	<b>9,259,478</b>	<b>8,764,371</b>	<b>11,509,907</b>	<b>13,142,046</b>

\* The FY 2013 Revised Budget Personnel amount is -\$88,000 because the actual vacation and sick buy back amounts exceeded the budgeted amount and this is an overall fund adjustment

## ***Tax Increment Financing***

There are two separate Tax Increment Financing (TIF) Districts in the Village of Glenview; the Special Tax Allocation Fund (STAF) which has been in existence since 1998 and was established to provide a major funding source for the redevelopment of the former Glenview Naval Air Station (GNAS), now known as The Glen, and the Waukegan/Golf TIF which was approved in 2012 in order to help fund extraordinary off-site infrastructure improvements needed in order for a redevelopment of the area to take place.

### ***STAF***

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

### ***Waukegan/Golf***

As part of the redevelopment plan approved with this new TIF, the Village Board agreed to fund up to \$3,500,000 of off-site infrastructure improvements needed to address current and projected traffic, which is included in the 2013 Projections as Capital Outlay. The 2014 budget includes additional money for contractual services as well as money to pay interest on the bonds issued in 2013.

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<i><b>Budgeted Expenditures</b></i>					
<i>Operating Expenditures</i>					
Contractual	17,380,328	18,952,127	18,952,127	17,928,512	20,251,118
Other Charges	42,107,326	37,562,250	37,562,250	37,553,288	26,781,921
Capital Outlay	-	-	-	3,500,000	-
<i>Total Operating Expenditures</i>	<i>59,487,654</i>	<i>56,514,377</i>	<i>56,514,377</i>	<i>58,981,800</i>	<i>47,033,039</i>
<i>Other Expenditures</i>					
Interfund Charges	15,354	-	-	-	-
Transfer Out	273,379	281,580	281,580	326,580	281,580
<i>Total Other Expenditures</i>	<i>288,733</i>	<i>281,580</i>	<i>281,580</i>	<i>326,580</i>	<i>281,580</i>
<i><b>Total Expenditures</b></i>	<i><b>59,776,387</b></i>	<i><b>56,795,957</b></i>	<i><b>56,795,957</b></i>	<i><b>59,308,380</b></i>	<i><b>47,314,619</b></i>
<i><b>Funding Sources</b></i>					
Waukegan/Golf TIF Fund	-	-	-	3,669,246	344,520
Special Tax Allocation Fund	59,776,387	56,795,957	56,795,957	55,639,134	46,970,099
<i><b>Total Funds Sources</b></i>	<i><b>59,776,387</b></i>	<i><b>56,795,957</b></i>	<i><b>56,795,957</b></i>	<i><b>59,308,380</b></i>	<i><b>47,314,619</b></i>

## *Permanent Fund*

---

The Village Permanent Fund is used to accumulate proceeds from the sale of land at the Village's Glen Tax Increment Financing (TIF) District, and to provide resources for village-wide improvements outside of the TIF District. The fund is allowed to provide short-term liquidity for TIF District expenses. Twenty percent of all land sales in the TIF District are dedicated revenue to the Permanent Fund. The Transfer Out of the Permanent Fund is to fund the Storm Water and Sewer Task Force in the Capital Projects and Sanitary Sewer Funds.

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Contractual	-	-	-	46,800	-
<i>Total Operating Expenditures</i>	-	-	-	46,800	-
<i>Other Expenditures</i>					
Transfer Out	343,759	2,499,600	2,499,600	11,500	2,444,600
<i>Total Other Expenditures</i>	343,759	2,499,600	2,499,600	11,500	2,444,600
<b><i>Total Expenditures</i></b>	<b>343,759</b>	<b>2,499,600</b>	<b>2,499,600</b>	<b>58,300</b>	<b>2,444,600</b>
<b><i>Funding Sources</i></b>					
Village Permanent Fund	343,759	2,499,600	2,499,600	58,300	2,444,600
<b><i>Total Funds Sources</i></b>	<b>343,759</b>	<b>2,499,600</b>	<b>2,499,600</b>	<b>58,300</b>	<b>2,444,600</b>



## *Corporate Purpose Bonds Fund*

---

There are three outstanding Corporate Fund debt issuances; Corporate Purpose Bond Series 2004B, Corporate Purpose Refunding Bond Series 2012B and Corporate Purpose Bond Series 2013A. Bond Series 2004B was issued to provide resources for the construction of the police headquarters and was partially defeased in December of 2012 with the issuance of Bond Series 2012B. Bond Series 2004B will be paid off in 2014. Bond Series 2013A was issued for the purpose of financing Village Hall relocation and related improvements to Village buildings. The Corporate Fund transfers out all property taxes received to the Corporate Purpose Bonds Fund where it is recorded as revenue. The Corporate Purpose Bonds Fund then makes the principal payments. The Corporate Purpose Bonds Fund has budgeted expenditures of \$2,280,633 in 2014.

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Other Charges	18,898,462	1,949,362	1,949,362	1,810,296	2,280,633
<i>Total Operating Expenditures</i>	18,898,462	1,949,362	1,949,362	1,810,296	2,280,633
<b><i>Total Expenditures</i></b>	18,898,462	1,949,362	1,949,362	1,810,296	2,280,633
<b><i>Funding Sources</i></b>					
Debt Service Fund	18,898,462	1,949,362	1,949,362	1,810,296	2,280,633
<b><i>Total Funds Sources</i></b>	18,898,462	1,949,362	1,949,362	1,810,296	2,280,633

## *Escrow Deposit Fund*

---

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

	Fiscal Year 2012	Fiscal Year 2013			Fiscal Year 2014
	Actual	Original Budget	Revised Budget	Projected Actual	Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Other Expenditures</i>					
Transfer Out	20,144	16,000	16,000	12,369	11,500
<i>Total Other Expenditures</i>	20,144	16,000	16,000	12,369	11,500
<b><i>Total Expenditures</i></b>	20,144	16,000	16,000	12,369	11,500
<b><i>Funding Sources</i></b>					
Escrow Deposit Fund	20,144	16,000	16,000	12,369	11,500
<b><i>Total Funds Sources</i></b>	20,144	16,000	16,000	12,369	11,500



## Village Manager's Department Summary

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

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	4,258,820	4,967,745	5,014,615	5,104,931	5,152,103
Contractual	6,869,766	8,534,279	8,607,629	7,989,406	8,575,309
Commodities	27,217	20,471	21,419	22,666	22,509
Other Charges	121,438	104,660	107,660	135,391	138,060
<b>Total Operating Expenditures</b>	<b>11,277,240</b>	<b>13,627,156</b>	<b>13,751,323</b>	<b>13,252,394</b>	<b>13,887,981</b>
<i>Other Expenditures</i>					
Interfund Charges	1,134,789	862,952	862,952	938,183	1,468,140
Transfer Out	-	1,000,000	1,000,000	1,000,000	1,403,670
<b>Total Other Expenditures</b>	<b>1,134,789</b>	<b>1,862,952</b>	<b>1,862,952</b>	<b>1,938,183</b>	<b>2,871,810</b>
<b>Total Expenditures</b>	<b>12,412,030</b>	<b>15,490,108</b>	<b>15,614,275</b>	<b>15,190,577</b>	<b>16,759,790</b>
<b>Funding Sources</b>					
Corporate Fund	5,857,788	6,133,048	6,245,216	6,472,896	7,007,848
Special Tax Allocation Fund	108,196	142,711	154,711	142,986	142,363
Glenview Water Fund	22,972	21,900	21,900	21,900	16,500
Glenview Sanitary Fund	14,743	14,475	14,475	14,475	16,125
Wholesale Water Fund	18,714	19,209	19,209	19,228	19,519
North Maine Water & Sewer Fund	38,476	50,000	50,000	50,000	56,875
Insurance and Risk Fund	6,351,141	9,108,765	9,108,765	8,469,092	9,500,560
<b>Total Funds Sources</b>	<b>12,412,030</b>	<b>15,490,108</b>	<b>15,614,275</b>	<b>15,190,577</b>	<b>16,759,790</b>
<b>Personnel Budget by Division</b>					
<i>Full Time Positions</i>					
Administration	5.00	5.00	5.00	5.00	5.00
Human Resources Administration	1.40	1.40	1.40	1.40	1.40
Risk Management	0.60	0.60	0.60	0.60	0.60
Joint Dispatch	18.00	23.00	23.00	23.00	24.00
Records Management	2.00	2.00	3.00	3.00	2.00
<b>Total Full Time</b>	<b>27.00</b>	<b>32.00</b>	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>
<i>Part Time Positions</i>					
Communications	1.65	1.65	1.65	1.65	1.65
Human Resources Administration	0.42	0.42	0.42	0.42	0.42
Risk Management	0.18	0.18	0.18	0.18	0.18
Joint Dispatch	2.50	2.50	2.50	2.50	2.85
Records Management	2.40	2.40	2.40	2.40	2.40
<b>Total Part Time</b>	<b>7.15</b>	<b>7.15</b>	<b>7.15</b>	<b>7.15</b>	<b>7.50</b>
<b>Total Full Time Equivalents</b>	<b>34.15</b>	<b>39.15</b>	<b>40.15</b>	<b>40.15</b>	<b>40.50</b>

## Village Manager's Office

---

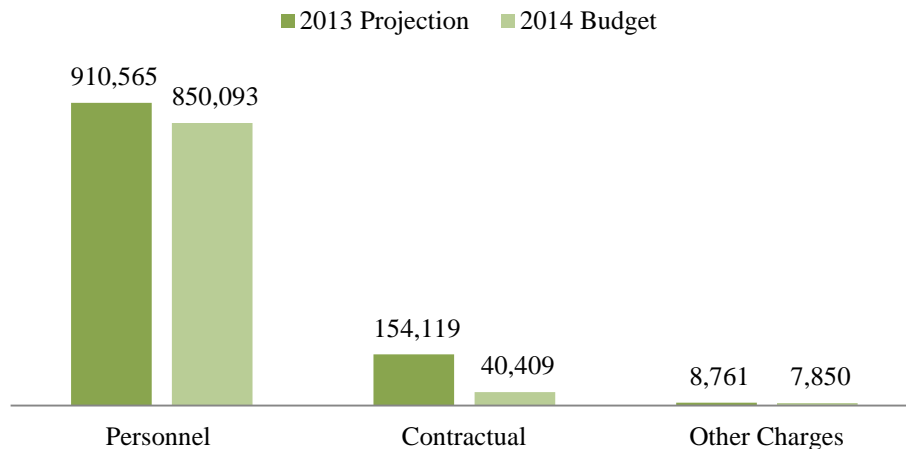
The Village Manager is the Chief Administrative Officer of the Village of Glenview and is responsible for implementing policies established by the Village Board. All departments are under the administrative authority of the Village Manager. The Village Manager's Office oversees the day to day operations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

### **2013 Accomplishments**

- Implemented electric aggregation program after successful referendum and reset price for year 2 of the contract.
- Led the Municipal Partnering Initiative and expanded intergovernmental cooperation and programs.
- Expedited Illinois Commerce Commission (ICC) approvals for construction of Union Pacific bridge at Shermer Road with order for bridge and road repairs to be completed no later than September 30, 2014.
- Assisted with developer negotiations for large development projects.

### **Expenditure Analysis**

- 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 2014 budget includes funding for professional service contracts.



**Village Manager's Office**

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	839,687	808,952	841,941	910,565	850,093
Contractual	109,156	54,674	76,012	154,119	40,409
Commodities	87	-	-	-	-
Other Charges	16,166	6,350	6,350	8,761	7,850
<b>Total Operating Expenditures</b>	<b>965,096</b>	<b>869,976</b>	<b>924,303</b>	<b>1,073,445</b>	<b>898,352</b>
<b>Total Expenditures</b>	<b>965,096</b>	<b>869,976</b>	<b>924,303</b>	<b>1,073,445</b>	<b>898,352</b>
<i>Funding Sources</i>					
Corporate Fund	865,082	763,056	817,384	966,231	803,469
Special Tax Allocation Fund	57,299	63,711	63,711	63,986	63,363
Glenview Water Fund	12,000	12,000	12,000	12,000	-
Glenview Sanitary Fund	12,000	12,000	12,000	12,000	12,000
Wholesale Water Fund	18,714	19,209	19,209	19,228	19,519
<b>Total Funds Sources</b>	<b>965,096</b>	<b>869,976</b>	<b>924,303</b>	<b>1,073,445</b>	<b>898,352</b>
<i>Full Time Positions</i>					
Village Manager	1.00	1.00	1.00	1.00	1.00
Deputy Village Manager	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
<b>Total Full Time</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Total Full Time Equivalents</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

## *Communications*

---

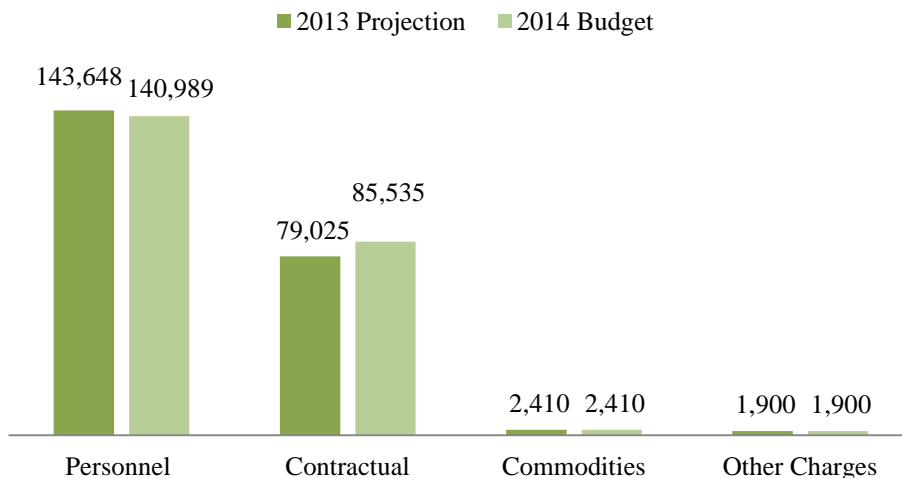
The Communications Division is responsible for managing media relations; the Village printed and emailed newsletters, the Village website and Glenview Television (GVTV). The printed Village newsletter is mailed to all residents 10 times during the year and e-Glenview is produced weekly on Fridays. Glenview TV staff and volunteers produce an average of 10 hours of original programming every week, including four live Village meetings a month. Glenview TV also provides coverage of special events such as the 4<sup>th</sup> of July Parade and annual veterans' parades. The volunteers of GVTV dedicate over 4,000 hours of their time annually.

### ***2013 Accomplishments***

- Worked with staff team to update and redesign the Village website to be user-friendly, service-based, and a responsive design that adapts to each device. The website was launched in December 2013.
- Redesigned the Village newsletter to match look of new Village website and re-bid printing services.
- Created and launched with the Glenview Park District and Glenview Public Library a “Bike Glenview” campaign, which included a bike route map created with the help of GIS, website, calendar of events and community outreach.
- Worked with Economic Development Coordinator and Glenview Chamber of Commerce to promote Glenview during the June 2013 Encompass Championship (Champions Tour Golf Tournament), which included GVTV’s production of two 30-second spots that aired on the Golf Channel.
- GVTV produced a 15-minute video about the awards’ sponsoring groups that was shown at the Civic Awards dinner and presentation in April 2013.
- Continued to refine and expand the weekly E-Glenview newsletter with more information and templates, including a Downtown Glenview edition and a Special Weather Alert edition.

### ***Expenditure Analysis***

- There are no significant differences between the 2013 Projection and the 2014 Budget.



## Communications

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	136,956	137,127	137,127	143,648	140,989
Contractual	106,006	106,158	106,805	79,025	85,535
Commodities	1,371	2,410	2,410	2,410	2,410
Other Charges	-	1,900	1,900	1,900	1,900
<b>Total Operating Expenditures</b>	<b>244,333</b>	<b>247,595</b>	<b>248,242</b>	<b>226,983</b>	<b>230,834</b>
<b>Total Expenditures</b>	<b>244,333</b>	<b>247,595</b>	<b>248,242</b>	<b>226,983</b>	<b>230,834</b>
<b>Funding Sources</b>					
Corporate Fund	244,333	247,595	248,242	226,983	230,834
<b>Total Funds Sources</b>	<b>244,333</b>	<b>247,595</b>	<b>248,242</b>	<b>226,983</b>	<b>230,834</b>
<b>Part Time Positions</b>					
Communications Manager	0.75	0.75	0.75	0.75	0.75
Cable TV Technician	0.90	0.90	0.90	0.90	0.90
<b>Total Part Time</b>	<b>1.65</b>	<b>1.65</b>	<b>1.65</b>	<b>1.65</b>	<b>1.65</b>
<b>Total Full Time Equivalent</b>	<b>1.65</b>	<b>1.65</b>	<b>1.65</b>	<b>1.65</b>	<b>1.65</b>



## *Human Resources Administration*

---

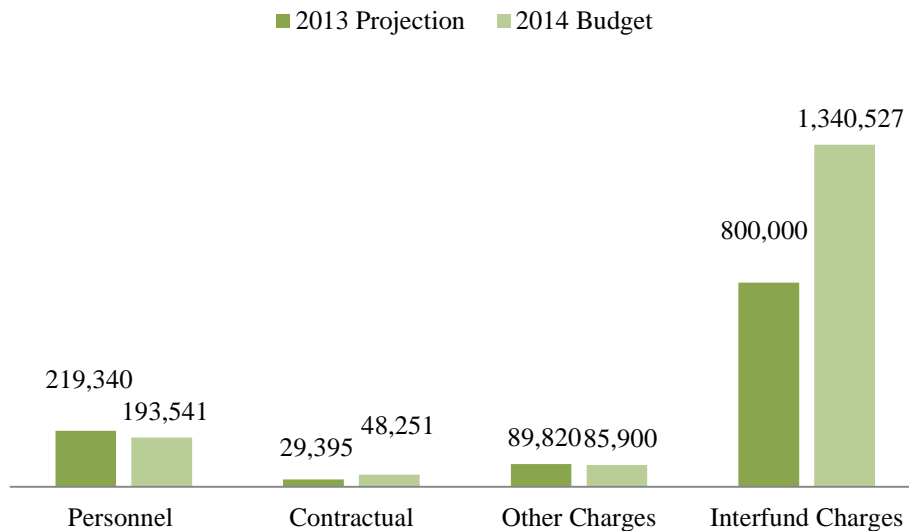
The Human Resources Division includes two subdivisions; Employee Benefits and Risk Management. The administrative arm of the division is responsible for coordinating personnel related activities. Areas of responsibility include employee recruitment and retention, implementation and interpretation of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

### ***2013 Accomplishments***

- Finalized the Board of Police and Fire Commission Rules and Regulations.
- Continued effort in transitioning hard copy personnel files to electronic files.
- Coordinated Illinois Department of Human Rights training on the ADA for supervisory staff.
- Established 2013 Firefighter eligibility list.

### ***Expenditure Analysis***

- The increase in Contractual expenditures is due to increases in both Medical Services and Selections and Promotions for 2014. This is in part due to budgeting for the 2014 Police hiring process.
- The Interfund Charges are from the Insurance and Risk Fund. These charges represent the entire Corporate Fund portion for general liability, workers' compensation premiums and claims, and Risk Management operating expenditures. These charges are scheduled to increase in 2014 due to the full implementation of the Charges for Services to the Corporate Fund for these functions.



## Human Resources Administration

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
	Actual	Budget	Budget	Actual	Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	253,838	246,491	250,982	219,340	193,541
Contractual	74,042	24,053	24,053	29,395	48,251
Commodities	530	-	-	-	-
Other Charges	84,597	62,000	65,000	89,820	85,900
<b>Total Operating Expenditures</b>	<b>413,007</b>	<b>332,544</b>	<b>340,035</b>	<b>338,555</b>	<b>327,692</b>
<i>Other Expenditures</i>					
Interfund Charges	1,068,762	800,000	800,000	800,000	1,340,527
<b>Total Other Expenditures</b>	<b>1,068,762</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>1,340,527</b>
<b>Total Expenditures</b>	<b>1,481,769</b>	<b>1,132,544</b>	<b>1,140,035</b>	<b>1,138,555</b>	<b>1,668,219</b>
<b>Funding Sources</b>					
Corporate Fund	1,481,769	1,132,544	1,140,035	1,138,555	1,668,219
<b>Total Funds Sources</b>	<b>1,481,769</b>	<b>1,132,544</b>	<b>1,140,035</b>	<b>1,138,555</b>	<b>1,668,219</b>
-					
<b>Full Time Positions</b>					
Human Resources Director	0.70	0.70	0.70	0.70	0.70
Human Resources Specialist	0.70	0.70	0.70	0.70	0.70
<b>Total Full Time</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>
<b>Part Time Positions</b>					
Human Resources Assistant	0.42	0.42	0.42	0.42	0.42
<b>Total Part Time</b>	<b>0.42</b>	<b>0.42</b>	<b>0.42</b>	<b>0.42</b>	<b>0.42</b>
<b>Total Full Time Equivalent</b>	<b>1.82</b>	<b>1.82</b>	<b>1.82</b>	<b>1.82</b>	<b>1.82</b>

## *Employee Benefits*

---

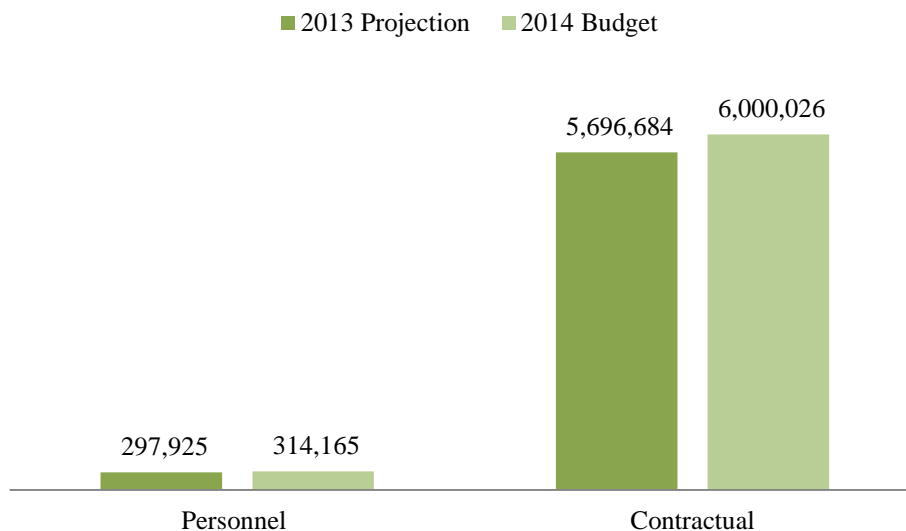
Employee Benefits is a subdivision of Human Resources. This subdivision is responsible for managing costs related to the personnel benefits provided by the Village. Such benefits include health, dental and life insurance, and the dental reimbursement and flex spending programs. Employee Benefits also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

### ***2013 Accomplishments***

- Researched, recommended and offered a 457 Roth option for employees. This plan is an after tax retirement savings program that does not have income limitations, unlike the traditional Roth IRA.
- Expanded the employee wellness & benefits fair and offered wellness screening to benefits-eligible employees and spouses.

### ***Expenditure Analysis***

- Personnel expenses are budgeted to be \$314,165 in 2014 due to increases in anticipated participation in both the Insurance Opt-Out program and the Dental Reimbursement program.
- The Contractual expenditures increased due to a slight increase in overall health insurance premium costs. Health insurance premiums are projected to be \$5,669,684 in 2013, while the 2014 Budget is \$5,956,026, which is a 5.1% increase. This is a positive sign considering previous estimates projected health insurance premiums to increase 10% on an annual basis.
- Contractual expenditures also include claim administration for the dental reimbursement program, flexible spending and employee assistance program.



## *Employee Benefits*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
	Actual	Budget	Budget	Actual	Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	245,216	249,915	249,915	297,925	314,165
Contractual	5,774,621	5,957,249	5,957,249	5,696,684	6,000,026
Other Charges	(6,950)	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>6,012,886</b>	<b>6,207,164</b>	<b>6,207,164</b>	<b>5,994,609</b>	<b>6,314,191</b>
<b><i>Total Expenditures</i></b>	<b>6,012,886</b>	<b>6,207,164</b>	<b>6,207,164</b>	<b>5,994,609</b>	<b>6,314,191</b>
<b><i>Funding Sources</i></b>					
Insurance and Risk Fund	6,012,886	6,207,164	6,207,164	5,994,609	6,314,191
<b><i>Total Funds Sources</i></b>	<b>6,012,886</b>	<b>6,207,164</b>	<b>6,207,164</b>	<b>5,994,609</b>	<b>6,314,191</b>

## *Risk Management*

---

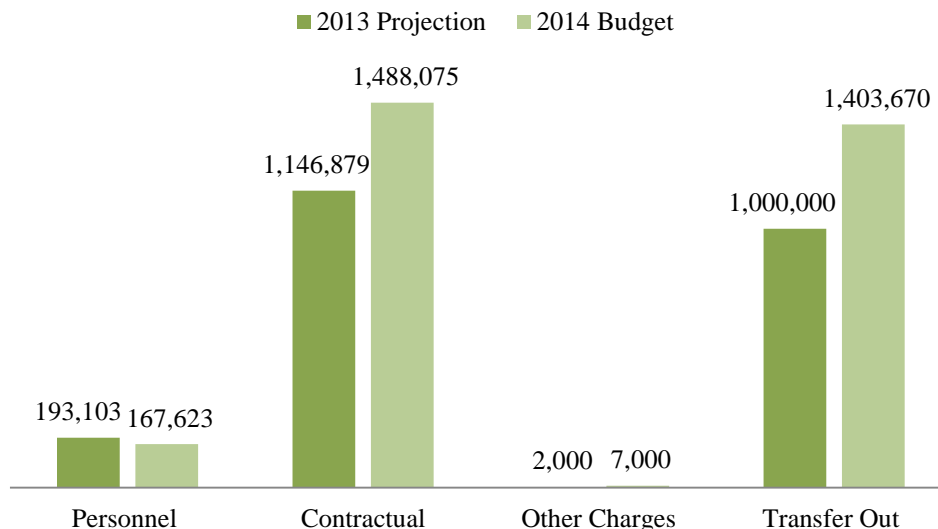
Risk Management is a subdivision of Human Resources. This subdivision is responsible for managing costs related to insurance liabilities. Such costs include insurance premiums, workers' compensation and general liability claims paid, claims liabilities, and third party administrator services. A portion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

### ***2013 Accomplishments***

- Updated and presented the Village's Annual Risk Management Report to the department head team. The data in this report assists in targeting areas that need to be addressed through training or further analysis and investigation.
- Public Works employees participated in an Injury Prevention Program through Illinois Bone & Joint Institute.
- There was a decline in the total number of filed workers' compensation, general liability (body) and Village property damage claims.
- There was a significant decrease in the number of claims involving litigation.

### ***Expenditure Analysis***

- Personnel expenditures decreased because the cost of salaries for worker's compensation claims is expected to decrease in 2014.
- Contractual expenditures include insurance premiums and claim expenses. The expenditures for claims are projected to be lower in 2014 based on experience. However, the budget for claims is based on actuarially determined estimates.
- Other Charges include funding for another injury prevention program.



## *Risk Management*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
	Actual	Budget	Budget	Actual	Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	170,650	165,622	165,622	193,103	167,623
Contractual	43,061	1,603,978	1,603,978	1,146,879	1,488,075
Other Charges	3,709	2,000	2,000	2,000	7,000
<b><i>Total Operating Expenditures</i></b>	<b>217,420</b>	<b>1,771,601</b>	<b>1,771,601</b>	<b>1,341,983</b>	<b>1,662,698</b>
<i>Other Expenditures</i>					
Transfer Out	-	1,000,000	1,000,000	1,000,000	1,403,670
<b><i>Total Other Expenditures</i></b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,403,670</b>
<b><i>Total Expenditures</i></b>	<b>217,420</b>	<b>2,771,601</b>	<b>2,771,601</b>	<b>2,341,983</b>	<b>3,066,368</b>
<b><i>Funding Sources</i></b>					
Insurance and Risk Fund	217,420	2,771,601	2,771,601	2,341,983	3,066,368
<b><i>Total Funds Sources</i></b>	<b>217,420</b>	<b>2,771,601</b>	<b>2,771,601</b>	<b>2,341,983</b>	<b>3,066,368</b>
<b><i>Full Time Positions</i></b>					
Human Resources Director	0.30	0.30	0.30	0.30	0.30
Human Resources Specialist	0.30	0.30	0.30	0.30	0.30
<b><i>Total Full Time</i></b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>
<b><i>Part Time Positions</i></b>					
Human Resources Assistant	0.18	0.18	0.18	0.18	0.18
<b><i>Total Part Time</i></b>	<b>0.18</b>	<b>0.18</b>	<b>0.18</b>	<b>0.18</b>	<b>0.18</b>
<b><i>Total Full Time Equivalents</i></b>	<b>0.78</b>	<b>0.78</b>	<b>0.78</b>	<b>0.78</b>	<b>0.78</b>

## *Legal Services*

---

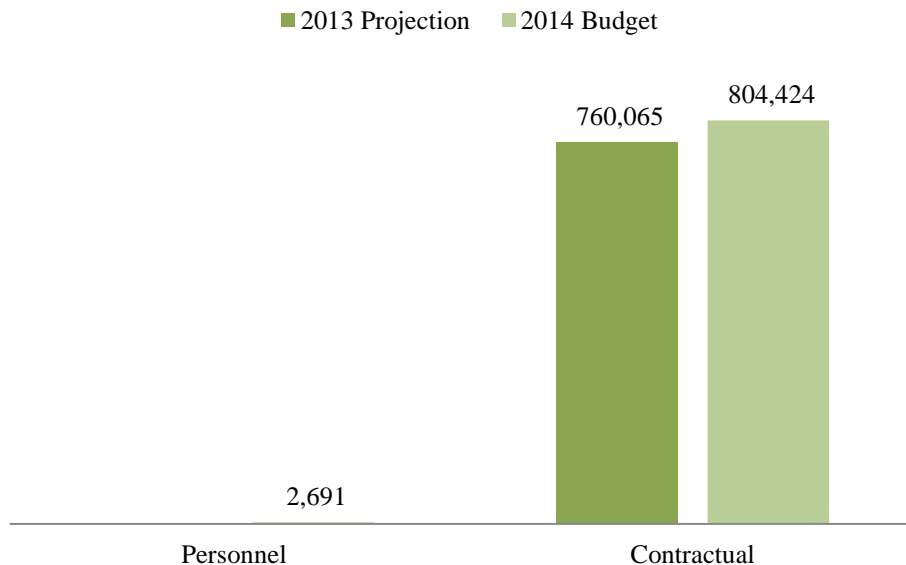
The Village of Glenview hires outside legal firms to represent the Village. The outside agencies are subject matter experts, readily available for use by the Village, and an efficient and effective use of the taxpayer's dollars. The main areas of concentration are labor union negotiations, labor matters,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

### ***2013 Accomplishments***

- Settled litigation between the Village of Glenview and the Village of Niles.
- Expanded Administrative Adjudication Program to include hearing of some police ordinance violations.

### ***Expenditure Analysis***

- Personnel expenditures include overtime for the Police Department for the Administrative Adjudication Program.
- Contractual expenditures are expected to increase in 2014 to assist with labor contract negotiations.



*Legal Services*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	-	2,862	2,862	-	2,691
Contractual	699,569	667,165	702,165	760,065	804,424
<i>Total Operating Expenditures</i>	699,569	670,026	705,026	760,065	807,115
<i>Total Expenditures</i>	699,569	670,026	705,026	760,065	807,115
<i>Funding Sources</i>					
Corporate Fund	475,647	398,651	421,651	486,190	530,615
Special Tax Allocation Fund	50,897	79,000	91,000	79,000	79,000
Glenview Water Fund	10,972	9,900	9,900	9,900	16,500
Glenview Sanitary Fund	2,743	2,475	2,475	2,475	4,125
North Maine Water & Sewer Fund	38,476	50,000	50,000	50,000	56,875
Insurance and Risk Fund	120,835	130,000	130,000	132,500	120,000
<i>Total Funds Sources</i>	699,569	670,026	705,026	760,065	807,115



## Joint Dispatch

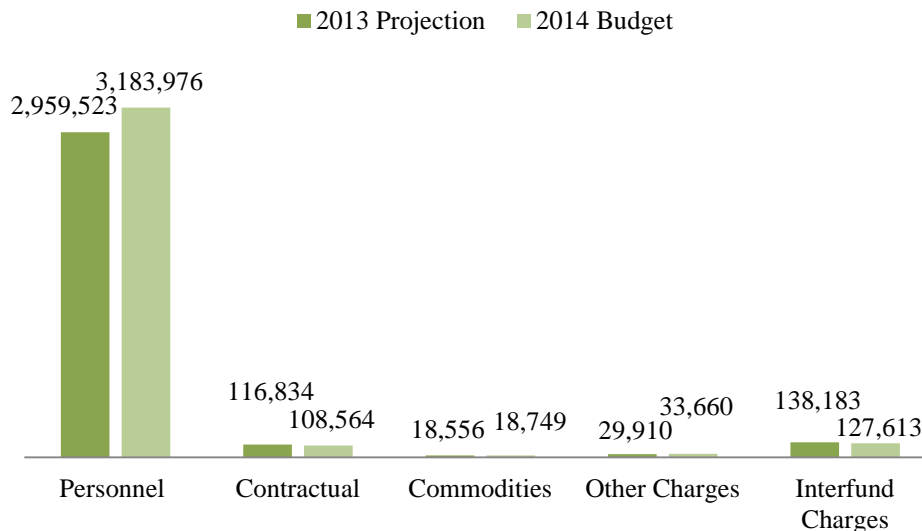
The Village of Glenview provides emergency and non-emergency dispatch services. In 2009, the Village began contracting its services to the Grayslake Police Department and then expanded services in 2010 to also include the Village of Hainesville. In 2012, the Village entered into contracts with the Villages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

### 2013 Accomplishments

- Successfully implemented police dispatch services for the Villages of Morton Grove and Niles. To service these new agencies, Joint Dispatch reconfigured the dispatch center, hired and trained 6 new Telecommunicators, implemented new NextGen 9-1-1 phone and mapping system, and trained 16 existing Joint Dispatch staff on Niles and Morton Grove Police operations and geography.
- Negotiated an extended maintenance agreement with New World Systems for 1% increase each year over 5 years, saving approximately \$38,000.

### Expenditure Analysis

- Personnel expenditures increased between the 2013 Projections and the 2014 Budget because the six new Telecommunicator employees hired in 2013 will be on staff for the entire fiscal year and the Public Safety Support Services Manager position moved to Joint Dispatch from Records Management.
- The Interfund Charges are for reserving funds to replace the Joint Dispatch radio consoles, furniture workstations, and phone system when needed.



## Joint Dispatch

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
	Actual	Budget	Budget	Actual	Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	2,274,801	3,000,103	3,007,619	2,959,523	3,183,976
Contractual	63,169	116,172	132,536	116,834	108,564
Commodities	23,134	16,111	17,059	18,556	18,749
Other Charges	22,210	29,910	29,910	29,910	33,660
<b>Total Operating Expenditures</b>	<b>2,383,315</b>	<b>3,162,296</b>	<b>3,187,124</b>	<b>3,124,823</b>	<b>3,344,948</b>
<i>Other Expenditures</i>					
Interfund Charges	66,028	62,952	62,952	138,183	127,613
<b>Total Other Expenditures</b>	<b>66,028</b>	<b>62,952</b>	<b>62,952</b>	<b>138,183</b>	<b>127,613</b>
<b>Total Expenditures</b>	<b>2,449,343</b>	<b>3,225,248</b>	<b>3,250,076</b>	<b>3,263,006</b>	<b>3,472,561</b>
<b>Funding Sources</b>					
Corporate Fund	2,449,343	3,225,248	3,250,076	3,263,006	3,472,561
<b>Total Funds Sources</b>	<b>2,449,343</b>	<b>3,225,248</b>	<b>3,250,076</b>	<b>3,263,006</b>	<b>3,472,561</b>
<b>Full Time Positions</b>					
Director	1.00	1.00	1.00	1.00	1.00
Public Safety Support Services Manager*	-	-	-	-	1.00
911 Shift Supervisor	3.00	3.00	3.00	3.00	3.00
Telecommunicator I***	10.00	10.00	10.00	10.00	10.00
Telecommunicator II	4.00	9.00	9.00	9.00	9.00
<b>Total Full Time</b>	<b>18.00</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>24.00</b>
<b>Part Time Positions</b>					
Telecommunicator **	2.50	2.50	2.50	2.50	2.85
<b>Total Part Time</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.85</b>
<b>Total Full Time Equivalent</b>	<b>20.50</b>	<b>25.50</b>	<b>25.50</b>	<b>25.50</b>	<b>26.85</b>

\* Public Safety Support Services Manager moved to Joint Dispatch from Records Management effective 1/1/14

\*\* PT Telecommunicator hours were increased for 1 employee in 2014

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

## *Records Management*

---

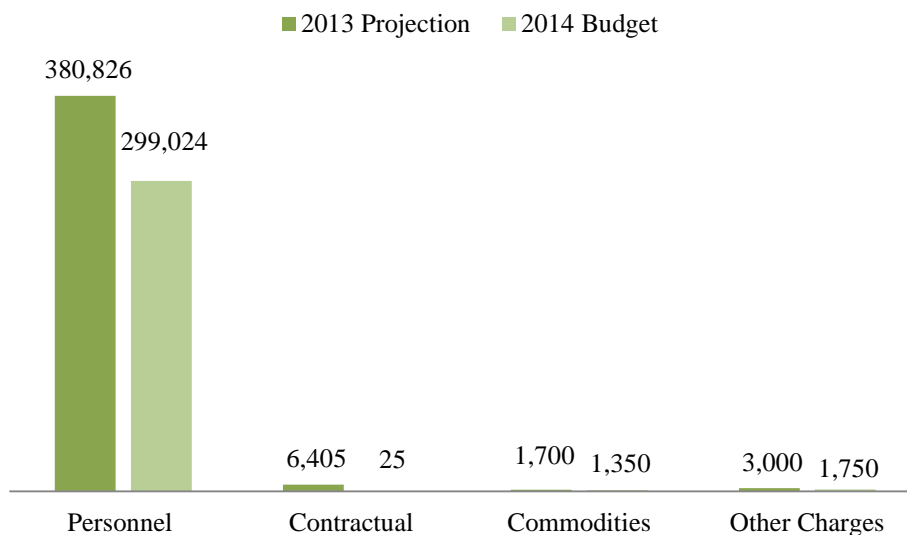
As an administrative hub for the Police Department, the records section manages all case reports, arrest reports, tickets, and court communications. Additionally, the records division answers all non-emergency lines for the Police and Fire departments during normal business hours, and acts the primary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

### ***2013 Accomplishments***

- Implemented local adjudication for non-criminal ordinance violations enforced by the Police Department.
- Successfully implemented processes for Mobile Crash Reporting, allowing rapid transmittal of accident report data to the State electronically.
- Started accepting electronic service requests such as vacation notification from residents and truck permitting.

### ***Expenditure Analysis***

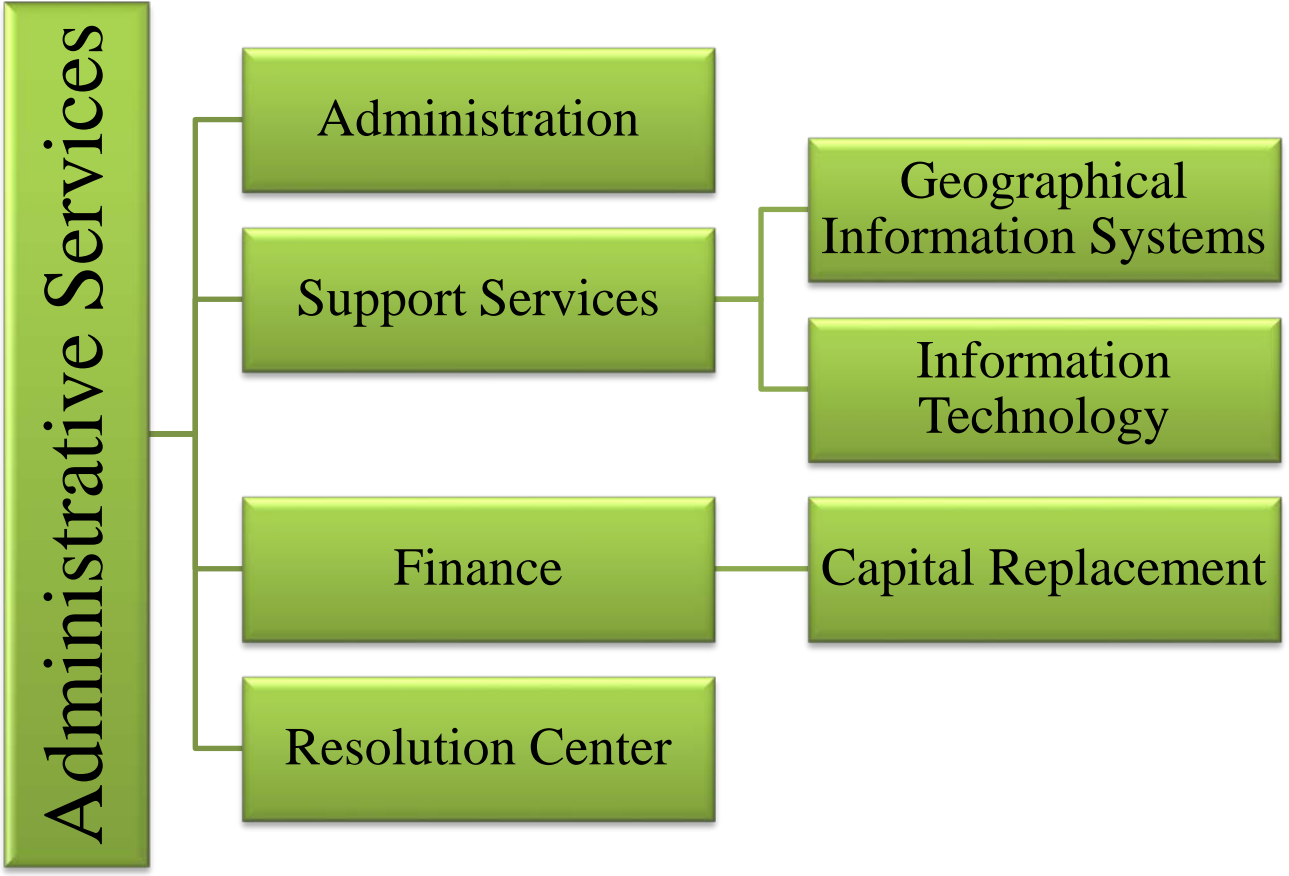
- Personnel expenditures are decreasing from the 2013 Projected to 2014 Budget because the Public Safety Support Services Manager position moved to Joint Dispatch for the 2014 Budget.



## *Records Management*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	337,671	356,674	358,548	380,826	299,024
Contractual	142	4,830	4,830	6,405	25
Commodities	2,095	1,950	1,950	1,700	1,350
Other Charges	1,706	2,500	2,500	3,000	1,750
<i>Total Operating Expenditures</i>	341,614	365,954	367,828	391,931	302,149
<b><i>Total Expenditures</i></b>	<b>341,614</b>	<b>365,954</b>	<b>367,828</b>	<b>391,931</b>	<b>302,149</b>
<i>Funding Sources</i>					
Corporate Fund	341,614	365,954	367,828	391,931	302,149
<b><i>Total Funds Sources</i></b>	<b>341,614</b>	<b>365,954</b>	<b>367,828</b>	<b>391,931</b>	<b>302,149</b>
<i>Full Time Positions</i>					
Public Safety Support Services Manager*	1.00	1.00	1.00	1.00	-
Customer Service Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator*	-	-	1.00	1.00	1.00
<i>Total Full Time</i>	2.00	2.00	3.00	3.00	2.00
<i>Part Time Positions</i>					
Customer Service Representative	2.40	2.40	2.40	2.40	2.40
<i>Total Part Time</i>	2.40	2.40	2.40	2.40	2.40
<b><i>Total Full Time Equivalent</i></b>	<b>4.40</b>	<b>4.40</b>	<b>5.40</b>	<b>5.40</b>	<b>4.40</b>

\* The Public Safety Support Services Manager position moved to Joint Dispatch effective 1/1/14 and the Administrative Coordinator position moved into Records Management effective 10/2013.



## *Administrative Services Department Summary*

### *Administration, Geographical Information Systems, Information Technology, Finance, Capital Replacement, and Resolution Center*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	1,500,251	1,506,742	1,451,034	1,432,583	1,388,146
Contractual	2,990,478	3,003,088	3,090,922	3,330,575	3,269,928
Commodities	323,565	259,965	263,940	268,395	245,079
Other Charges	23,744	43,370	43,370	43,570	36,115
Capital Outlay	1,983,951	2,110,902	2,198,572	1,970,665	1,265,145
<b>Total Operating Expenditures</b>	<b>6,821,989</b>	<b>6,924,067</b>	<b>7,047,837</b>	<b>7,045,788</b>	<b>6,204,412</b>
<i>Other Expenditures</i>					
Interfund Charges	263,489	227,417	227,417	227,417	233,487
<b>Total Other Expenditures</b>	<b>263,489</b>	<b>227,417</b>	<b>227,417</b>	<b>227,417</b>	<b>233,487</b>
<b>Total Expenditures</b>	<b>7,085,478</b>	<b>7,151,484</b>	<b>7,275,254</b>	<b>7,273,205</b>	<b>6,437,899</b>
<b>Funding Sources</b>					
Corporate Fund	4,020,980	3,894,819	3,926,944	4,147,264	4,028,608
Special Tax Allocation Fund	107,015	125,324	125,324	138,066	142,862
Glenview Water Fund	438,047	565,000	565,000	555,811	550,672
Glenview Sanitary Fund	11,215	12,281	12,281	12,281	14,477
Wholesale Water Fund	8,445	9,232	9,232	9,232	10,788
North Maine Water & Sewer Fund	278,476	280,333	280,333	277,863	274,780
Capital Equipment Replacement Fund	2,221,300	2,264,495	2,356,140	2,132,689	1,415,712
<b>Total Funds Sources</b>	<b>7,085,478</b>	<b>7,151,484</b>	<b>7,275,254</b>	<b>7,273,205</b>	<b>6,437,899</b>
<b>Personnel Budget by Division</b>					
<i>Full Time Positions</i>					
Administration	2.00	2.00	1.00	1.00	2.35
GIS and CADD	1.00	1.00	1.00	1.00	1.00
Finance	3.00	3.00	3.00	2.00	1.65
Resolution Center	6.00	6.00	6.63	6.63	6.63
<b>Total Full Time</b>	<b>12.00</b>	<b>12.00</b>	<b>11.63</b>	<b>10.63</b>	<b>11.63</b>
<i>Part Time Positions</i>					
Resolution Center	0.73	0.73	0.73	0.73	0.75
<b>Total Part Time</b>	<b>0.73</b>	<b>0.73</b>	<b>0.73</b>	<b>0.73</b>	<b>0.75</b>
<b>Total Full Time Equivalents</b>	<b>12.73</b>	<b>12.73</b>	<b>12.35</b>	<b>11.35</b>	<b>12.38</b>

## *Administration*

---

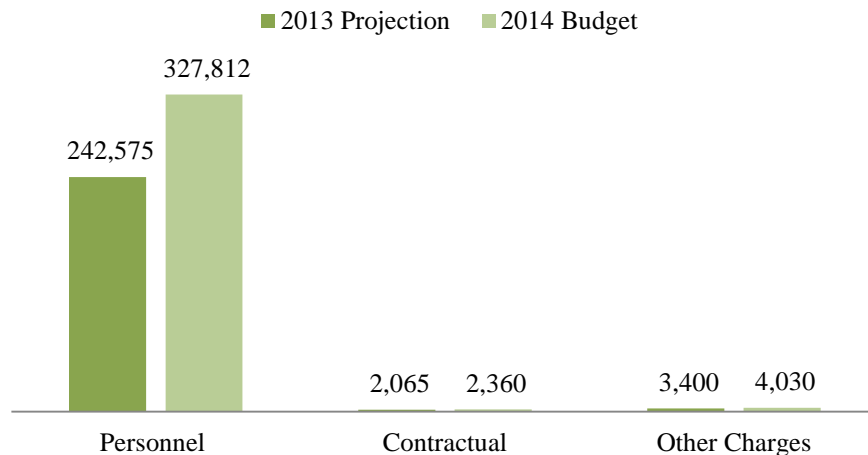
The administrative arm of the Administrative Services Department includes two full-time positions, the Director and Management Analyst and thirty-five percent of the Administrative Services Manager position. This office oversees activities of the divisions and provides project management support.

### ***2013 Accomplishments***

- Documented property tax levy and abatement procedures, property tax distribution, Special Service Areas, and corresponding debt services obligations.
- Complied with Illinois Department of Revenue new statutory requirement to file Local Government Tax Rebate Sharing Agreements.
- Managed the design and development of a new website for the Village.

### ***Expenditure Analysis***

- The 2013 Projection for personnel expenditures is much lower than the 2014 Budget for two reasons: the Deputy Director of Administrative Services position was eliminated early in 2013 and was removed from the budget, and the Management Analyst position and thirty-five percent of the Administrative Services Manager were added to the 2014 budget.
- Contractual expenditures include dues and memberships, and printing.
- Other Charges include funding for training.



**Administration**

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	344,921	331,122	265,305	242,575	327,812
Contractual	934	2,065	2,065	2,065	2,360
Other Charges	5,334	3,400	3,400	3,400	4,030
<b>Total Operating Expenditures</b>	<b>351,188</b>	<b>336,587</b>	<b>270,770</b>	<b>248,040</b>	<b>334,202</b>
<b>Total Expenditures</b>	<b>351,188</b>	<b>336,587</b>	<b>270,770</b>	<b>248,040</b>	<b>334,202</b>
<b>Funding Sources</b>					
Corporate Fund	303,384	286,566	220,749	214,078	304,167
Glenview Water Fund	31,870	33,347	33,347	22,641	20,024
North Maine Water & Sewer Fund	15,935	16,674	16,674	11,321	10,012
<b>Total Funds Sources</b>	<b>351,188</b>	<b>336,587</b>	<b>270,770</b>	<b>248,040</b>	<b>334,202</b>
<b>Personnel Budget by Position</b>					
<b>Full Time</b>					
Director of Administrative Services	1.00	1.00	1.00	1.00	1.00
Deputy Director of Administrative Services *	1.00	1.00	-	-	-
Administrative Services Manager**	-	-	-	-	0.35
Management Analyst***	-	-	-	-	1.00
<b>Total Full Time</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.35</b>
<b>Total Full Time Equivalent</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.35</b>

\* The Deputy Director of Administrative Services position was eliminated during 2013

\*\* 35% of the Administrative Services Manager's salary was moved to Administration from Finance effective 1/1/14

\*\*\* A Management Analyst position was moved from Fire to Administrative Services effective 1/1/14



## *Geographic Information Systems (GIS)*

---

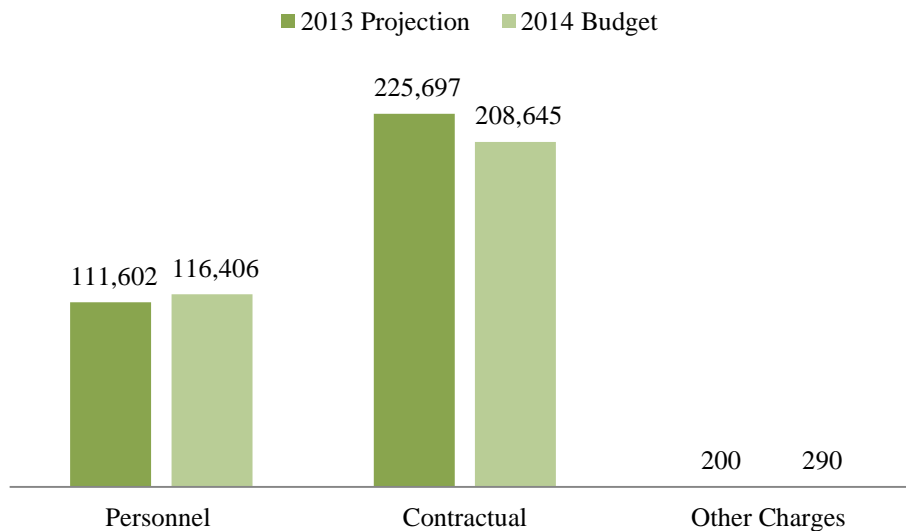
The Village of Glenview is a member of the GIS Consortium which selects a vendor to provide GIS services to its members. The GIS program supports mandated municipal mapping, data maintenance, analysis, and public interactive search and map tools. The GIS program also supports address update for Village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

### ***2013 Accomplishments***

- GIS property search functionality was added to the public website.
- Created and updated the following FIS business intelligence queries: complaints by type, approved applications, performed inspections, and complaints by status.
- Acquired digital orthophotography to support infrastructure inventory and estimating activities.
- Imported, updated, and attributed the road sign inventory; updated the traffic signal preemption device inventory; integrated Davey Tree Keeper data; and added public safety pre-plans.
- Integrated the disparate mapping systems with the Village's expanded provision of dispatch services to the Village of Morton Grove and Niles.

### ***Expenditure Analysis***

- Personnel expenditures include funding for a CADD/GIS Technician.



## Geographic Information Systems (GIS)

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	111,069	116,338	116,338	111,602	116,406
Contractual	200,305	189,511	216,511	225,697	208,645
Other Charges	140	200	200	200	290
<b>Total Operating Expenditures</b>	<b>311,514</b>	<b>306,048</b>	<b>333,048</b>	<b>337,499</b>	<b>325,341</b>
<b>Total Expenditures</b>	<b>311,514</b>	<b>306,048</b>	<b>333,048</b>	<b>337,499</b>	<b>325,341</b>
<i>Funding Sources</i>					
Corporate Fund	279,453	270,836	297,836	302,977	293,211
Special Tax Allocation Fund	6,458	7,448	7,448	7,448	6,152
Glenview Water Fund	16,572	17,936	17,936	17,484	16,846
Glenview Sanitary Fund	994	1,146	1,146	1,146	946
North Maine Water & Sewer Fund	8,038	8,682	8,682	8,444	8,187
<b>Total Funds Sources</b>	<b>311,514</b>	<b>306,048</b>	<b>333,048</b>	<b>337,499</b>	<b>325,341</b>
<i>Personnel Budget by Position</i>					
<i>Full Time</i>					
CADD/GIS Technician*	1.00	1.00	1.00	1.00	1.00
<b>Total Full Time</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Total Full Time Equivalent</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## *Information Technology*

---

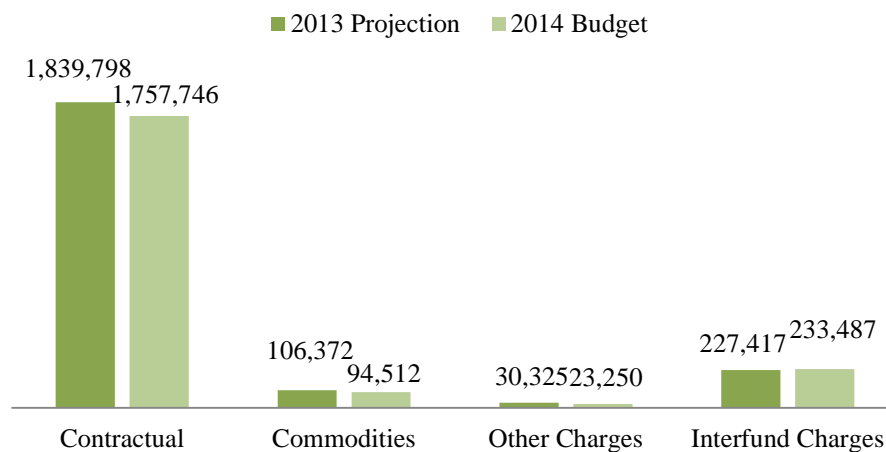
The Information Technology support services are currently provided by an outside contractor. The contractor supports user administration, vendor contract and report creation for the Village's New World public safety software application and the Village enterprise software application "MUNIS".

### ***2013 Accomplishments***

- Relocated Village Hall communications infrastructure to support the move of Fire Station 6.
- Supported the website update through SharePoint upgrade and content migration.
- Implemented New World crash reporting through deploying in squads and training staff.
- Established connectivity for the Public Works pump house iPads to conduct SCADA monitoring.
- Deployed the new MUNIS property master file to track units, apartment and suites.
- Staff performed a MUNIS major version upgrade.
- Installed fiber connection between Village facilities (Capital Projects to Police Department).
- Implemented mobile device management to secure, monitor, and manage various devices.
- Implemented support for Apple operating system devices for Board of Trustees meeting and workshop streaming video.

### ***Expenditure Analysis***

- Contractual expenditures have decreased due to delaying a workflow document management project for further requirements analysis.
- Other Charges includes funding for training, specifically for Tyler Technologies, the enterprise management system.
- Interfund Charges include expenditures for future replacement of information technology equipment.



## Information Technology

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Contractual	1,788,158	1,766,675	1,779,375	1,839,798	1,757,746
Commodities	86,216	106,372	106,372	106,372	94,512
Other Charges	14,019	30,325	30,325	30,325	23,250
<i>Total Operating Expenditures</i>	1,888,393	1,903,372	1,916,072	1,976,495	1,875,507
<i>Other Expenditures</i>					
Interfund Charges	263,489	227,417	227,417	227,417	233,487
<i>Total Other Expenditures</i>	263,489	227,417	227,417	227,417	233,487
<b><i>Total Expenditures</i></b>	<b>2,151,882</b>	<b>2,130,789</b>	<b>2,143,489</b>	<b>2,203,912</b>	<b>2,108,994</b>
<i>Funding Sources</i>					
Corporate Fund	2,015,449	1,880,267	1,892,967	1,945,512	1,839,063
Special Tax Allocation Fund	37,451	47,368	47,368	55,246	59,728
Glenview Water Fund	58,893	168,559	168,559	168,559	169,417
Glenview Sanitary Fund	6,663	7,433	7,433	7,433	9,077
Wholesale Water Fund	2,045	1,829	1,829	1,829	1,880
North Maine Water & Sewer Fund	31,380	25,333	25,333	25,333	29,829
<b><i>Total Funds Sources</i></b>	<b>2,151,882</b>	<b>2,130,789</b>	<b>2,143,489</b>	<b>2,203,912</b>	<b>2,108,994</b>

## *Finance*

---

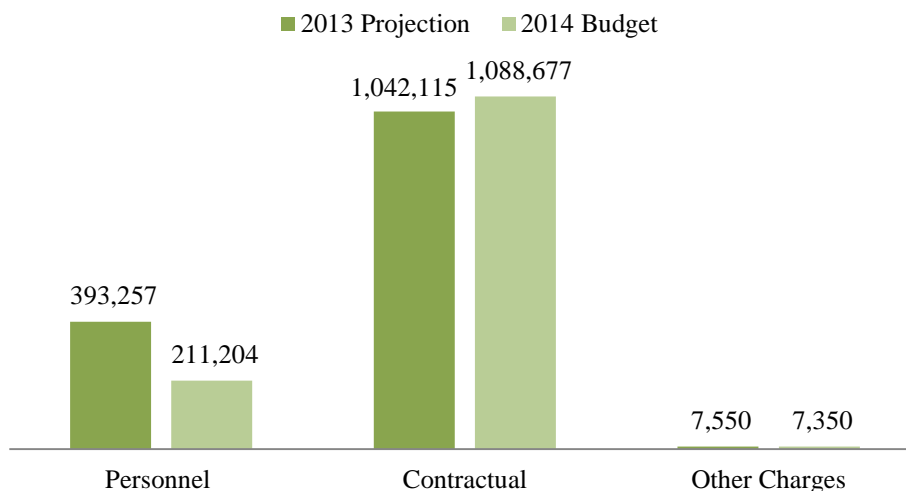
The Finance Division of the Administrative Services Department is responsible for all financial reporting and accounting functions for the Village. Areas of responsibility include budget, audit, payroll, purchasing, debt management, accounting and financial reporting. Upon the closure of the fiscal year, 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.

### ***2013 Accomplishments***

- Moody's reaffirmed the Aaa rating for Glenview in assigning a Aaa rating to the 2013A and 2013B Bond Series. Staff took a proactive approach in working with Moody's to understand their new credit scoring.
- Received an unqualified "clean" audit opinion for the Village for FY 2012.
- Successfully negotiated a short-term loan of \$28.1M to fund the need for the balloon payment of \$28.1M due on 2009E Bond.
- Created monthly financial reporting to the Village Manager and Department Head Team and commenced distribution to the Village Board and public through the Village website.
- Expanded purchasing information on the Village website to offer bid/proposal summary, legal ads, bid deposit amount, and contractor pre-qualifications.
- Conducted Compliance Officer Annual Report for bond post-issue compliance and record keeping.
- Submitted and received the Government Finance Officers Association annual Certificate of Achievement for Excellence in Financial Reporting Award for year ending December 31, 2012.
- Submitted and received the Government Finance Officers Association annual Distinguished Budget Presentation Award for FY 2013.

### ***Expenditure Analysis***

- Personnel expenditures are scheduled to decrease in 2014 due to the elimination of the Budget Analyst position through attrition and the movement of thirty-five percent of the Administrative Services Manager's position to Administration.
- Contractual expenditures include services for accounting, accounts receivable, accounts payable, financial reporting and other financial support.



*Finance*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	428,469	478,677	416,321	393,257	211,204
Contractual	795,853	823,937	872,071	1,042,115	1,088,677
Other Charges	4,251	7,350	7,350	7,550	7,350
<b>Total Operating Expenditures</b>	<b>1,228,574</b>	<b>1,309,964</b>	<b>1,295,742</b>	<b>1,442,923</b>	<b>1,307,232</b>
<b>Total Expenditures</b>	<b>1,228,574</b>	<b>1,309,964</b>	<b>1,295,742</b>	<b>1,442,923</b>	<b>1,307,232</b>
<i>Funding Sources</i>					
Corporate Fund	1,077,354	1,142,120	1,127,898	1,285,393	1,153,180
Special Tax Allocation Fund	63,105	70,508	70,508	75,372	76,983
Glenview Water Fund	55,678	60,804	60,804	51,482	47,205
Glenview Sanitary Fund	3,558	3,702	3,702	3,702	4,454
Wholesale Water Fund	6,400	7,403	7,403	7,403	8,908
North Maine Water & Sewer Fund	22,479	25,427	25,427	19,571	16,503
<b>Total Funds Sources</b>	<b>1,228,574</b>	<b>1,309,964</b>	<b>1,295,742</b>	<b>1,442,923</b>	<b>1,307,232</b>
<i>Personnel Budget by Position</i>					
<i>Full Time</i>					
Budget Analyst*	1.00	1.00	1.00	-	-
Purchasing Manager	1.00	1.00	1.00	1.00	1.00
Administrative Services Manager**	1.00	1.00	1.00	1.00	0.65
<b>Total Full Time</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>1.65</b>
<b>Total Full Time Equivalent</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>1.65</b>

\* The Budget Analyst position was eliminated through attrition in 2013

\*\* 35% of the Administrative Services Manager's salary was moved to Administration from Finance effective 1/1/14

## Capital Replacement

---

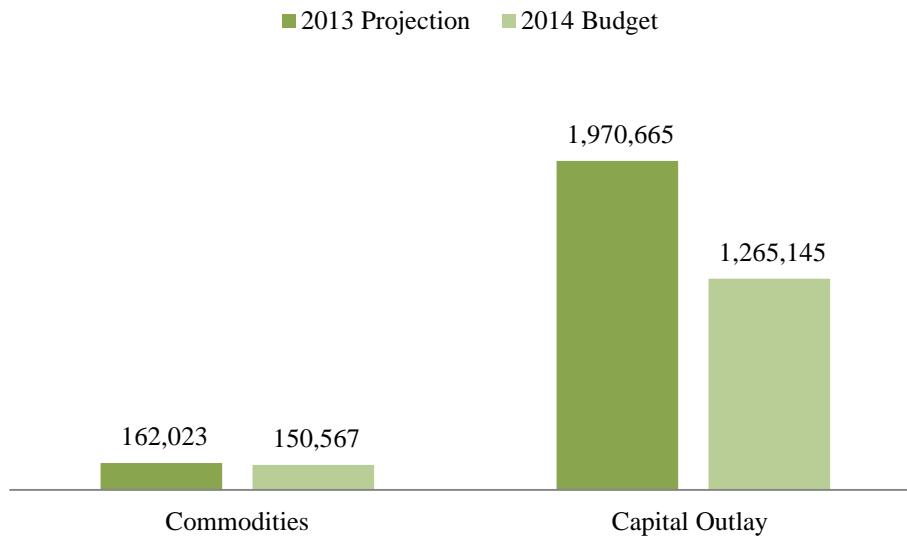
The Capital Equipment Replacement Fund (CERF) is an internal service fund that reserves funds for the future replacement of vehicles, equipment, and information technology equipment. In addition to the management of CERF, staff analyzes the addition and reductions made to capital assets on an annual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

### 2013 Accomplishments

- Performed a comprehensive review of all vehicles, resulting in the declaration of 4 vehicles as surplus that were removed from the CERF schedule.

### Expenditure Analysis

- Commodity expenditures include replacement of information technology equipment such as workstation components and copiers.
- The 2013 Capital Outlay expenditures included one Public Works aerial truck; a Fire pick-up and SUV; and five Police squad vehicles. A Public Works Vac-con Sewer Cleaner and Heavy Duty Pick-up truck were ordered in 2013 but the expenditures will not be recognized until 2014, when the vehicles are received by the Village.



## *Capital Replacement*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
	Actual	Budget	Budget	Actual	Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Commodities	237,349	153,593	157,568	162,023	150,567
Capital Outlay	1,983,951	2,110,902	2,198,572	1,970,665	1,265,145
<i>Total Operating Expenditures</i>	2,221,300	2,264,495	2,356,140	2,132,689	1,415,712
<b><i>Total Expenditures</i></b>	2,221,300	2,264,495	2,356,140	2,132,689	1,415,712
<b><i>Funding Sources</i></b>					
Capital Equipment Replacement Fund	2,221,300	2,264,495	2,356,140	2,132,689	1,415,712
<b><i>Total Funds Sources</i></b>	2,221,300	2,264,495	2,356,140	2,132,689	1,415,712



## *Resolution Center*

---

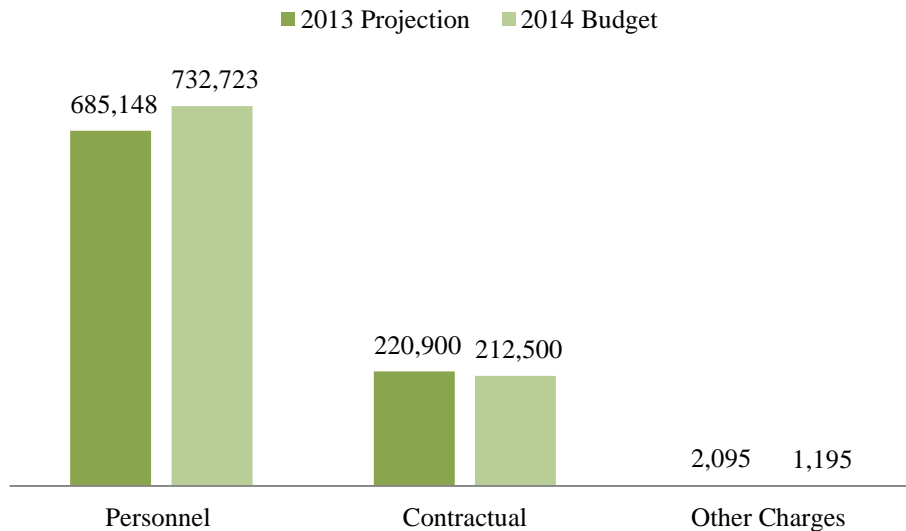
The Resolution Center is a convenient and efficient way for citizens to contact the Village for questions and service requests. This Resolution Center is organized to centralize the call taking and response function for the administrative, public works, community development, and finance general service operations.

### ***2013 Accomplishments***

- Conducted a utility billing account analysis for meters and outside remote devices that have stopped registering consumption for periods greater than six months (two billing cycles) in the Glenview system. As a result, approximately 500 additional resident appointments to fix meters were requested by customers.
- Advanced the process by which accounts payable checks are prepared and mailed by two days which reduces the number of inquiries regarding vendor payment status.
- Staff mobilized for emergency response in advance of the heavy rain storms on April 18, 2013 and June 26, 2013.

### ***Expenditure Analysis***

- Personnel expenditures increased in 2014 due to a staffing reorganization in 2013, and the addition of one part-time staff.
- Contractual expenditures include utility billing services, postage for utility bills, and meter reading.
- Other Charges includes funding for staff training in areas of Microsoft Office and customer service.

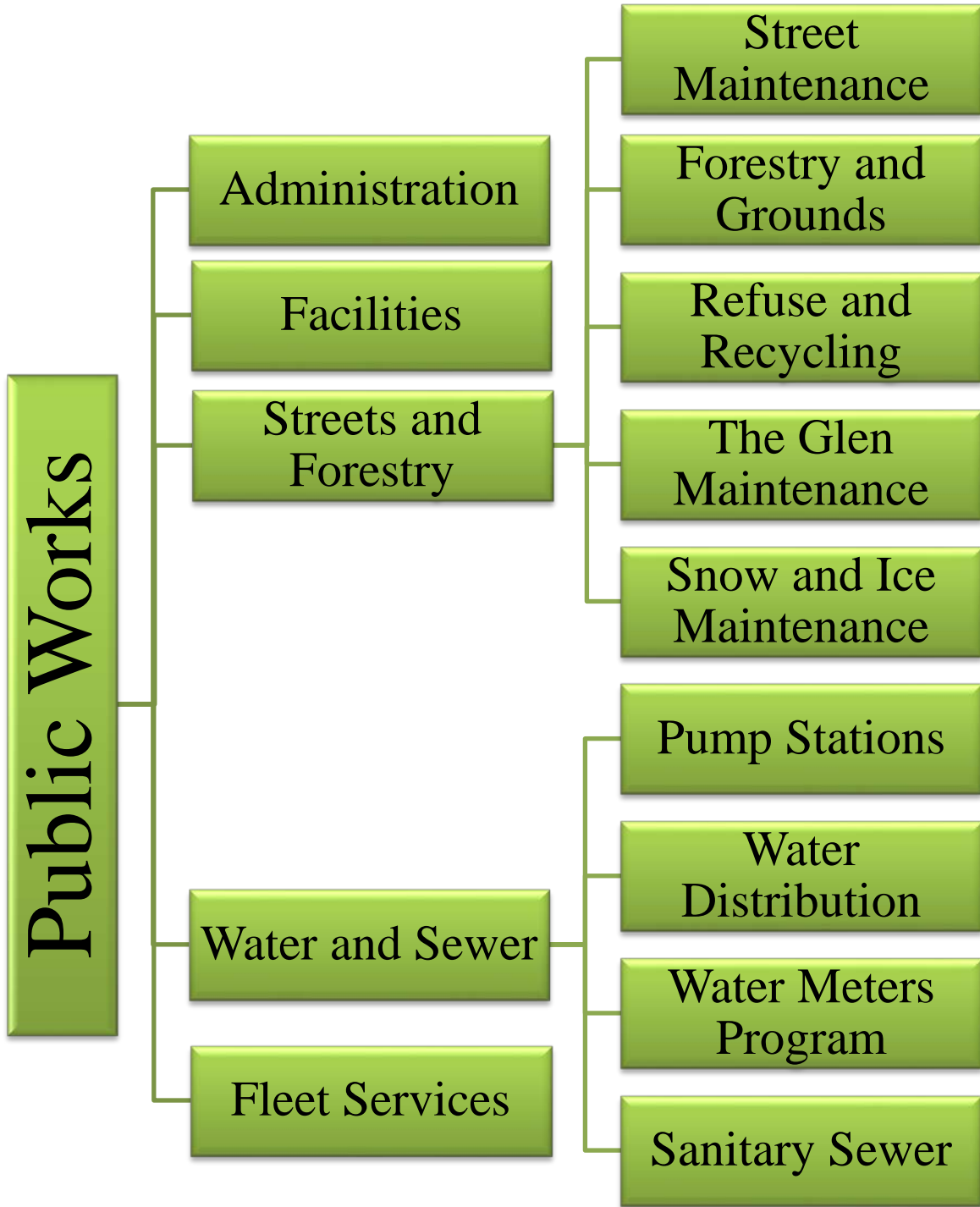


## Resolution Center

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
	Actual	Budget	Budget	Actual	Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	615,792	580,606	653,070	685,148	732,723
Contractual	205,228	220,900	220,900	220,900	212,500
Other Charges	-	2,095	2,095	2,095	1,195
<b>Total Operating Expenditures</b>	<b>821,020</b>	<b>803,601</b>	<b>876,065</b>	<b>908,143</b>	<b>946,418</b>
<b>Total Expenditures</b>	<b>821,020</b>	<b>803,601</b>	<b>876,065</b>	<b>908,143</b>	<b>946,418</b>
<b>Funding Sources</b>					
Corporate Fund	345,340	315,030	387,494	399,305	438,987
Glenview Water Fund	275,036	284,353	284,353	295,644	297,181
North Maine Water & Sewer Fund	200,645	204,218	204,218	213,194	210,250
<b>Total Funds Sources</b>	<b>821,020</b>	<b>803,601</b>	<b>876,065</b>	<b>908,143</b>	<b>946,418</b>
<b>Personnel Budget by Position</b>					
<i>Full Time</i>					
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Customer Service Representative*	5.00	5.00	5.63	5.63	5.63
<b>Total Full Time</b>	<b>6.00</b>	<b>6.00</b>	<b>6.63</b>	<b>6.63</b>	<b>6.63</b>
<i>Part Time</i>					
Customer Service Representative **	0.73	0.73	0.73	0.73	0.75
<b>Total Part Time</b>	<b>0.73</b>	<b>0.73</b>	<b>0.73</b>	<b>0.73</b>	<b>0.75</b>
<b>Total Full Time Equivalent</b>	<b>6.73</b>	<b>6.73</b>	<b>7.35</b>	<b>7.35</b>	<b>7.38</b>

\* .625% of 1 one FT Customer Service Representative was moved into the Resolution Center in 2013

\*\* One PT Customer Service Representative position has increased hours effective 1/1/14



## *Public Works Department Summary*

### *Administration, Facilities, Streets and Forestry, Water and Sewer, and Fleet Services*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	6,230,584	6,276,063	6,297,404	6,370,671	6,832,844
Contractual	13,602,050	14,964,029	14,827,008	14,044,282	15,706,429
Commodities	2,444,800	2,622,687	2,714,412	2,699,829	3,296,946
Other Charges	285,369	772,833	777,333	772,833	744,831
Capital Outlay	208,541	350,250	399,125	374,488	1,406,000
<b>Total Operating Expenditures</b>	<b>22,771,344</b>	<b>24,985,862</b>	<b>25,015,282</b>	<b>24,262,103</b>	<b>27,987,050</b>
<i>Other Expenditures</i>					
Interfund Charges	1,618,612	1,655,980	1,655,980	1,661,648	1,651,138
Transfer Out	901,571	904,962	904,962	904,962	2,968,940
<b>Total Other Expenditures</b>	<b>2,520,183</b>	<b>2,560,942</b>	<b>2,560,942</b>	<b>2,566,610</b>	<b>4,620,078</b>
<b>Total Expenditures</b>	<b>25,291,527</b>	<b>27,546,804</b>	<b>27,576,224</b>	<b>26,828,713</b>	<b>32,607,128</b>
<b>Funding Sources</b>					
Corporate Fund	7,036,990	7,800,883	7,816,453	7,648,841	8,940,819
Special Tax Allocation Fund	575,063	741,714	741,714	689,396	941,355
Glenview Water Fund	6,918,237	6,764,934	6,764,934	6,831,699	7,710,943
Glenview Sanitary Fund	530,239	532,478	532,478	558,410	641,871
Wholesale Water Fund	1,826,574	1,834,940	1,834,940	1,797,267	2,532,110
Commuter Parking Fund	176,318	242,759	242,759	222,304	497,286
North Maine Water & Sewer Fund	6,657,483	7,862,714	7,876,564	7,348,888	7,653,654
Municipal Equipment Replacement Fund	1,570,622	1,766,382	1,766,382	1,731,907	1,796,090
Facility Repair and Replacement Fund	-	-	-	-	1,893,000
<b>Total Funds Sources</b>	<b>25,291,527</b>	<b>27,546,804</b>	<b>27,576,224</b>	<b>26,828,713</b>	<b>32,607,128</b>
<b>Personnel Budget by Division</b>					
<i>Full Time Positions</i>					
Administration	4.00	4.00	5.00	5.00	5.00
Streets and Forestry	22.60	22.60	22.60	22.60	22.06
Facilities*	-	-	-	-	3.38
Water and Sewer	19.40	19.40	19.40	19.40	18.94
Fleet Services	3.00	3.00	3.00	3.00	3.00
<b>Total Full Time</b>	<b>49.00</b>	<b>49.00</b>	<b>50.00</b>	<b>50.00</b>	<b>52.38</b>
<i>Part Time Positions</i>					
Administration	0.50	0.50	0.50	0.50	0.50
Streets and Forestry	0.50	0.50	0.50	0.50	0.50
Facilities*	-	-	-	-	0.25
Fleet Services	0.50	0.50	0.50	0.50	0.75
<b>Total Part Time</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>2.00</b>
<b>Total Full Time Equivalents</b>	<b>50.50</b>	<b>50.50</b>	<b>51.50</b>	<b>51.50</b>	<b>54.38</b>

\* At the end of 2013, the Facilities Division moved from the Community Development Department (formerly known as Capital Projects and Inspectional Services). The budget for this division was moved effective January 1, 2014

## *Administration*

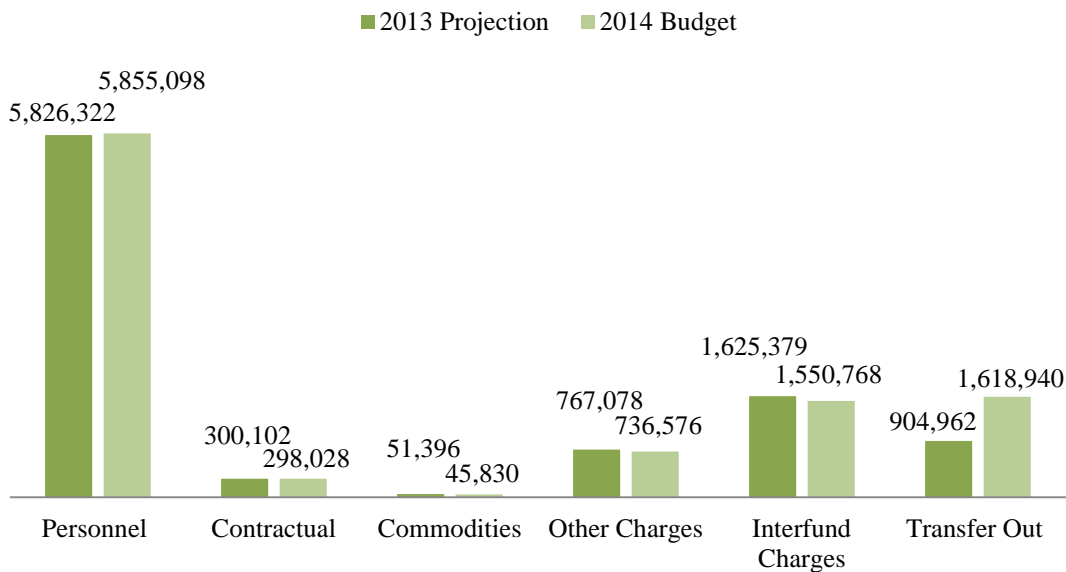
The Administration Division of Public Works is responsible for developing and implementing the departments training program, standard operating procedures, and safety committee. The division also supports the budget, procurement and financial reporting processes for the department.

### ***2013 Accomplishments***

- Maintenance and Equipment Operators (MEOs) completed classroom training in first-aid, confined space entry, flagger training and hazard communication (Globally Harmonized System of Chemical Classification and Labelling), in addition to 12 online safety courses.
- Assisted the Community Development Department with preparing the former Dominick’s site for demolition and redevelopment.
- Responded to the April 18, 2013 and June 26, 2013 storms and worked closely with FEMA and IEMA representatives to provide information used for FEMA individual assistance programs offered to our residents by FEMA.
- Added six additional contracts to the Municipal Partnering Initiative, including street sweeping, sewer cleaning, utility locates, tree maintenance, generator maintenance, and cross connection control.
- Reduced employee injuries and property damage accidents by 9 percent.
- The Facilities Division was moved to Public Works from Community Development.

### ***Expenditure Analysis***

- Personnel expenditures reflect an increase of one full-time employee transferred from the former Capital Projects Department (re-organized to Community Development) in 2013.
- Other Charges decreased because interest payments are reduced as per the bond payment schedule.
- Interfund Charges decreased due to the retirement of five vehicles from the fleet, with no plans to replace them.
- The Transfer Out includes the transfers from the North Maine Water and Sewer Fund to the Corporate Fund; and from the Wholesale Water Fund to the Corporate Fund and Capital Projects Fund.



## Administration

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	5,689,041	5,735,497	5,756,838	5,826,322	5,855,098
Contractual	324,331	287,169	228,398	300,102	298,028
Commodities	45,461	53,146	50,546	51,396	45,830
Other Charges	223,173	767,078	771,578	767,078	736,576
<i>Total Operating Expenditures</i>	6,282,006	6,842,891	6,807,361	6,944,898	6,935,532
<i>Other Expenditures</i>					
Interfund Charges	1,558,865	1,619,711	1,619,711	1,625,379	1,550,768
Transfer Out	901,571	904,962	904,962	904,962	1,618,940
<i>Total Other Expenditures</i>	2,460,437	2,524,673	2,524,673	2,530,341	3,169,708
<b><i>Total Expenditures</i></b>	<b>8,742,442</b>	<b>9,367,564</b>	<b>9,332,034</b>	<b>9,475,239</b>	<b>10,105,239</b>
	1,701,849	863,655	863,655	2,565,504	2,593,098
<i>Funding Sources</i>					
Corporate Fund	3,922,518	4,104,835	4,120,405	4,112,800	4,043,309
Glenview Water Fund	2,205,782	2,299,845	2,261,945	2,359,607	2,335,239
Glenview Sanitary Fund	462,190	464,530	464,430	476,635	509,848
Wholesale Water Fund	965,407	853,858	857,858	855,195	1,567,350
North Maine Water & Sewer Fund	1,186,546	1,644,495	1,627,395	1,671,001	1,649,494
<b><i>Total Funds Sources</i></b>	<b>8,742,442</b>	<b>9,367,564</b>	<b>9,332,034</b>	<b>9,475,239</b>	<b>10,105,239</b>
<b><i>Personnel Budget by Position</i></b>					
<i>Full Time Positions</i>					
Director	1.00	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00
Management Analyst*	-	-	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	4.00	4.00	5.00	5.00	5.00
<i>Part Time Positions</i>					
Part Time Customer Service Representative	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
<b><i>Total Full Time Equivalents</i></b>	<b>4.50</b>	<b>4.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>

\* A Management Analyst position was moved from Community Development to Public Works in 2013

## *Facilities Management*

---

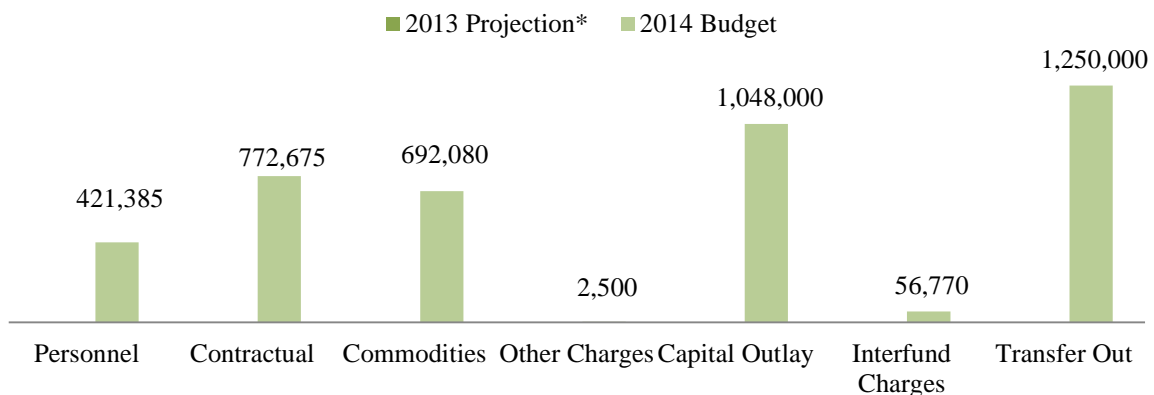
The Village currently owns and maintains 31 facilities including 300,000 square feet of buildings and 640,000 square feet of parking decks. Beyond annual operating maintenance, these 31 facilities require capital maintenance and improvements to ensure they meet and exceed their useful life and provide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

### **2013 Accomplishments**

- Managed the relocation of Fire Station 6 to a temporary site at 1100 Roosevelt Road, including temporary facilities for personnel and apparatus, and installation of all utilities.
- Moved Fire Station 6 administrative staff to the Police Station.
- Selected architectural firm for design service for the new Fire Station 6.
- Contracted for owner’s representative services for construction of the new Fire Station 6.
- Selected a construction manager for the new Fire Station 6.
- Decommissioned and moved staff from the Support Services trailer to the Village Hall.
- Contracted for the demolition of the former Police Station at 1215 Waukegan Road.
- Relocated cellular equipment located inside the former Police Station to a temporary site.
- Entered into a contract through the Municipal Partnering Initiative process for repair and maintenance of all Village-owned generators.
- Completed an RFB for replacement of security cameras at the Police Station.

### **Expenditure Analysis**

- Due to department reorganization in 2013, Facilities Management was transferred from the former Capital Projects Department (new Community Development Department) to the Public Works Department in late 2013. The budget was transferred effective January 1, 2014. Prior Year information for this Division can be found on page 234 of this budget book as Facilities was formerly in the Community Development Department.
- Interfund Charges are the contributions from the Enterprise Funds for improvements to Public Works facilities.
- The Transfer Out is a transfer from the Facility Repair and Replacement Fund (FRRF) to the Capital Projects Fund as a source of funding for the construction of Fire Station 6.



\*Due to department reorganization, the 2013 Projection Information can be found on page \* of the budget

**Facilities Management\***

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	421,385
Contractual	-	-	-	-	772,675
Commodities	-	-	-	-	692,080
Other Charges	-	-	-	-	2,500
Capital Outlay	-	-	-	-	1,048,000
<b>Total Operating Expenditures</b>	-	-	-	-	<b>2,936,640</b>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	56,770
Transfer Out	-	-	-	-	1,250,000
<b>Total Other Expenditures</b>	-	-	-	-	<b>1,306,770</b>
<b>Total Expenditures</b>	-	-	-	-	<b>4,243,410</b>
<b>Funding Sources</b>					
Corporate Fund	-	-	-	-	1,193,628
Special Tax Allocation Fund	-	-	-	-	132,170
Glenview Water Fund	-	-	-	-	601,265
Glenview Sanitary Fund	-	-	-	-	53,515
Wholesale Water Fund	-	-	-	-	17,705
Commuter Parking Fund	-	-	-	-	305,074
North Maine Water & Sewer Fund	-	-	-	-	47,053
Facility Repair and Replacement Fund	-	-	-	-	1,893,000
<b>Total Funds Sources</b>	-	-	-	-	<b>4,243,410</b>
<b>Personnel Budget by Position</b>					
<i>Full Time Positions</i>					
Facilities Assistant	-	-	-	-	1.00
Facilities Manager	-	-	-	-	1.00
Lead Facilities Technician	-	-	-	-	1.00
Customer Service Representative I	-	-	-	-	0.38
<b>Total Full Time</b>	-	-	-	-	<b>3.38</b>
<i>Part Time Positions</i>					
Part Time Seasonal Intern	-	-	-	-	0.25
<b>Total Part Time</b>	-	-	-	-	<b>0.25</b>
<b>Total Full Time Equivalents</b>	-	-	-	-	<b>3.63</b>

\* The entire Facilities Division budget was moved from Community Development to Public Works effective 1/1/14. Prior year information can be found on page 237 of this budget book



## *Streets and Forestry*

---

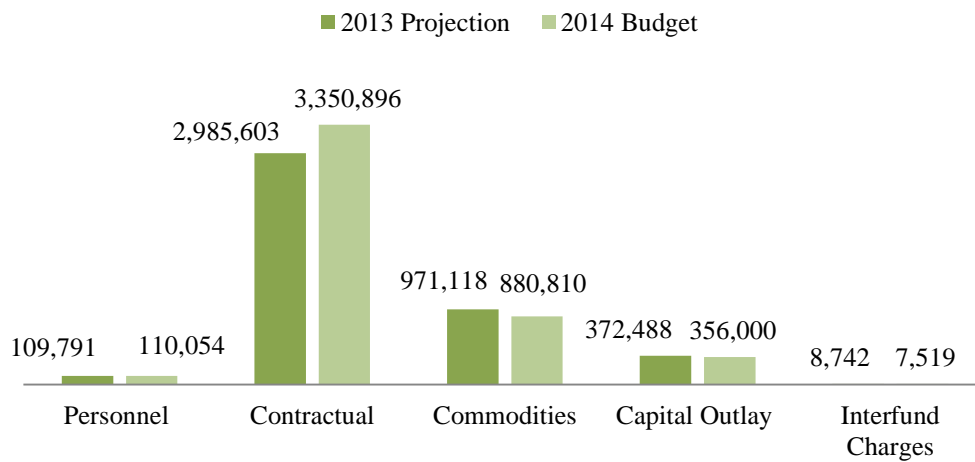
The Streets and Forestry Division is responsible for pothole patching, street sign maintenance, street sweeping, snow plowing, street lighting maintenance, sidewalk repair and maintenance, parkway tree removals and plantings, Emerald Ash Borer (EAB) management, and brush pick up. The division responds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

### ***2013 Accomplishments***

- Removed 894 hazardous or diseased parkway trees, including 770 trees infested with EAB as a part of the EAB management plan; 922 parkway trees were planted for a net increase of 28 trees.
- Completed roadway signage standardization throughout the Village.
- Hosted seven volunteer work days and/or tours focused on litter cleanup, brush removal and native plant installations.
- Obtained a grant that paid for 100 trees planted along the north branch of the Chicago River located in the Village of Glenview.

### ***Expenditure Analysis***

- Personnel expenditures include only those for the management of The Glen natural areas and seasonal help.
- Contractual expenditures increase over the 2013 Projection partly due to an accelerated tree removal program resulting from the EAB (Emerald Ash Borer) infestation. Also the 2013 projection for snow removal was much lower than the 2013 budget due to mild weather.
- Commodity expenditures decreased in 2014 over the 2013 Projections because of a reduction in the amount of salt to be purchased coupled with a lower cost per ton negotiated per the State of Illinois contract.
- Capital outlay expenditures include funding for the trimming of parkway trees and tree planting program. The 2014 Budget continues with a more aggressive tree planting program to address the EAB infestation.



## *Streets and Forestry*

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

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	108,805	106,533	106,533	109,791	110,054
Contractual	2,613,062	3,258,792	3,194,292	2,985,603	3,350,896
Commodities	931,565	959,205	973,705	971,118	880,810
Capital Outlay	205,426	347,250	397,250	372,488	356,000
<b><i>Total Operating Expenditures</i></b>	<b>3,858,858</b>	<b>4,671,779</b>	<b>4,671,779</b>	<b>4,438,999</b>	<b>4,697,761</b>
<i>Other Expenditures</i>					
Interfund Charges	6,996	8,742	8,742	8,742	7,519
<b><i>Total Other Expenditures</i></b>	<b>6,996</b>	<b>8,742</b>	<b>8,742</b>	<b>8,742</b>	<b>7,519</b>
<b><i>Total Expenditures</i></b>	<b>3,865,854</b>	<b>4,680,521</b>	<b>4,680,521</b>	<b>4,447,741</b>	<b>4,705,280</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	3,114,473	3,696,048	3,696,048	3,536,041	3,703,882
Special Tax Allocation Fund	575,063	741,714	741,714	689,396	809,185
Commuter Parking Fund	176,318	242,759	242,759	222,304	192,213
<b><i>Total Funds Sources</i></b>	<b>3,865,854</b>	<b>4,680,521</b>	<b>4,680,521</b>	<b>4,447,741</b>	<b>4,705,280</b>
<b><u><i>Personnel Budget by Position</i></u></b>					
<b><i>Full Time Positions</i></b>					
Superintendent	1.08	1.08	1.08	1.08	1.08
Natural Resource Manager	1.00	1.00	1.00	1.00	1.00
Supervisor	2.16	2.16	2.16	2.16	2.16
Maintenance Equipment Operator *	18.36	18.36	18.36	18.36	17.82
<b><i>Total Full Time</i></b>	<b>22.60</b>	<b>22.60</b>	<b>22.60</b>	<b>22.60</b>	<b>22.06</b>
<b><i>Part Time Positions</i></b>					
Natural Resource Seasonals	0.50	0.50	0.50	0.50	0.50
<b><i>Total Part Time</i></b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
<b><i>Total Full Time Equivalent</i></b>	<b>23.10</b>	<b>23.10</b>	<b>23.10</b>	<b>23.10</b>	<b>22.56</b>

\* One Full-time Maintenance Equipment Operator position was eliminated through attrition effective 1/1/14. 50% of full-time salaries for Superintendent, Supervisor and Maintenance Equipment Operators are budgeted in Streets and Forestry

## *Street Maintenance*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Contractual	409,708	513,232	492,732	471,435	434,447
Commodities	650,794	487,016	512,116	509,566	559,565
<b>Total Operating Expenditures</b>	<b>1,060,502</b>	<b>1,000,248</b>	<b>1,004,848</b>	<b>981,001</b>	<b>994,011</b>
<i>Other Expenditures</i>					
Interfund Charges	6,996	3,942	3,942	3,942	3,160
<b>Total Other Expenditures</b>	<b>6,996</b>	<b>3,942</b>	<b>3,942</b>	<b>3,942</b>	<b>3,160</b>
<b>Total Expenditures</b>	<b>1,067,498</b>	<b>1,004,190</b>	<b>1,008,790</b>	<b>984,944</b>	<b>997,171</b>
<i>Funding Sources</i>					
Corporate Fund	1,006,666	904,482	910,082	884,357	952,091
Commuter Parking Fund	60,832	99,708	98,708	100,586	45,081
<b>Total Funds Sources</b>	<b>1,067,498</b>	<b>1,004,190</b>	<b>1,008,790</b>	<b>984,944</b>	<b>997,171</b>

## *Forestry and Grounds*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Contractual	540,635	682,557	638,557	641,008	811,844
Commodities	32,621	30,470	28,370	35,510	35,470
Capital Outlay	205,426	347,250	397,250	372,488	356,000
<b>Total Operating Expenditures</b>	<b>778,682</b>	<b>1,060,277</b>	<b>1,064,177</b>	<b>1,049,006</b>	<b>1,203,314</b>
<b>Total Expenditures</b>	<b>778,682</b>	<b>1,060,277</b>	<b>1,064,177</b>	<b>1,049,006</b>	<b>1,203,314</b>
<i>Funding Sources</i>					
Corporate Fund	753,456	1,036,196	1,034,596	1,024,937	1,178,691
Commuter Parking Fund	25,226	24,081	29,581	24,069	24,623
<b>Total Funds Sources</b>	<b>778,682</b>	<b>1,060,277</b>	<b>1,064,177</b>	<b>1,049,006</b>	<b>1,203,314</b>

## *Refuse and Recycling*

---

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
	Actual	Budget	Budget	Actual	Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Contractual	601,528	626,500	626,500	610,250	655,500
Commodities	30,904	24,500	24,500	21,100	14,500
<b><i>Total Operating Expenditures</i></b>	<b>632,432</b>	<b>651,000</b>	<b>651,000</b>	<b>631,350</b>	<b>670,000</b>
<b><i>Total Expenditures</i></b>	<b>632,432</b>	<b>651,000</b>	<b>651,000</b>	<b>631,350</b>	<b>670,000</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	632,432	651,000	651,000	631,350	670,000
<b><i>Total Funds Sources</i></b>	<b>632,432</b>	<b>651,000</b>	<b>651,000</b>	<b>631,350</b>	<b>670,000</b>

## *The Glen Maintenance*

---

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
	Actual	Budget	Budget	Actual	Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	108,805	106,533	106,533	109,791	110,054
Contractual	313,027	350,236	354,736	368,236	414,167
Commodities	2,898	11,379	6,879	3,775	3,775
<b><i>Total Operating Expenditures</i></b>	<b>424,730</b>	<b>468,148</b>	<b>468,148</b>	<b>481,802</b>	<b>527,996</b>
<i>Other Expenditures</i>					
Interfund Charges	-	4,799	4,799	4,799	4,359
<b><i>Total Other Expenditures</i></b>	<b>-</b>	<b>4,799</b>	<b>4,799</b>	<b>4,799</b>	<b>4,359</b>
<b><i>Total Expenditures</i></b>	<b>424,730</b>	<b>472,947</b>	<b>472,947</b>	<b>486,601</b>	<b>532,355</b>
<b><i>Funding Sources</i></b>					
Special Tax Allocation Fund	424,730	472,947	472,947	486,601	532,355
<b><i>Total Funds Sources</i></b>	<b>424,730</b>	<b>472,947</b>	<b>472,947</b>	<b>486,601</b>	<b>532,355</b>

*Snow and Ice Maintenance*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Contractual	748,165	1,086,267	1,081,767	894,674	1,034,939
Commodities	214,347	405,840	401,840	401,167	267,500
<i>Total Operating Expenditures</i>	962,512	1,492,107	1,483,607	1,295,841	1,302,439
<b><i>Total Expenditures</i></b>	<b>962,512</b>	<b>1,492,107</b>	<b>1,483,607</b>	<b>1,295,841</b>	<b>1,302,439</b>
<i>Funding Sources</i>					
Corporate Fund	721,919	1,104,370	1,100,370	995,397	903,100
Special Tax Allocation Fund	150,333	268,767	268,767	202,795	276,830
Commuter Parking Fund	90,260	118,970	114,470	97,649	122,509
<b><i>Total Funds Sources</i></b>	<b>962,512</b>	<b>1,492,107</b>	<b>1,483,607</b>	<b>1,295,841</b>	<b>1,302,439</b>

This page intentionally left blank.

## *Water and Sewer*

---

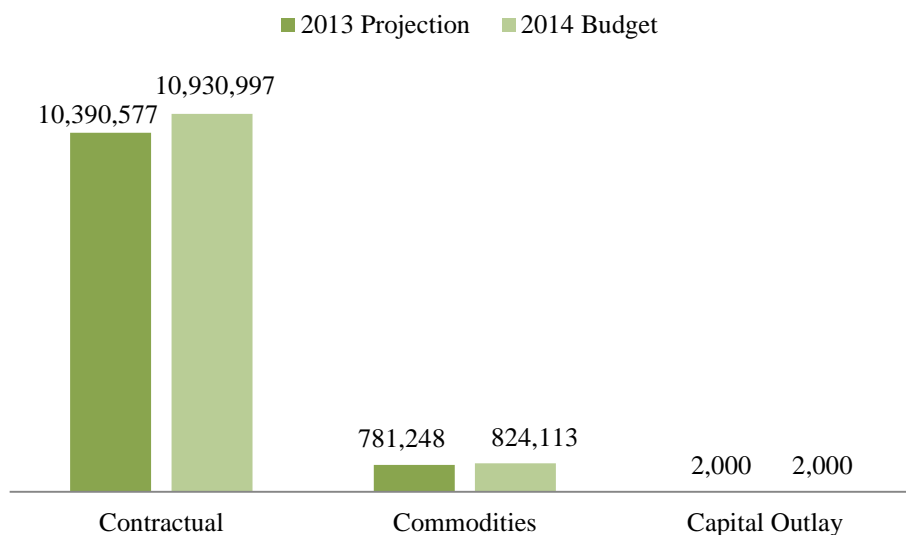
The Water and Sewer Division of the Public Works Department maintains and manages the Village's water supply and maintains water and sewer infrastructure. This includes repair of water main breaks, hydrant flushing, meter installations and replacements, pump house management, and sewer cleaning.

### ***2013 Accomplishments***

- As part of the Municipal Partnering Initiative, the department managed the painting of 259 fire hydrants to improve the hydrant's appearance and help protect them from corrosion.
- Processed 4,147 water meter service calls, including meter tests, installations, final reads and repairs.
- Cleaned 231,054 feet of sanitary sewer in the Glenview system, 54,693 feet of sanitary sewer in the North Maine Utility system, and 27,466 feet of storm sewer.
- Connected the Park District's Gallery Park irrigation system to Village's water main.
- Employed use of tablet computers in pump house operations.
- Reduced overtime related to weekend pump house inspections by 50 percent through the use of technology to improve efficiencies.

### ***Expenditure Analysis***

- 2014 Contractual expenditures include \$10,300,000 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, traffic signal maintenance, sod restorations, meter testing, valve replacements and hauling.
- Commodity expenses include asphalt patch and concrete for water and sewer main breaks, limestone, and water operational supplies.



## Water and Sewer

### *Pump Stations, Water Distribution, Water Meter Program, and Sanitary Sewer*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Contractual	10,313,577	11,040,068	10,976,318	10,390,577	10,930,997
Commodities	738,536	689,269	819,094	781,248	824,113
Other Charges	57,381	-	-	-	-
Capital Outlay	3,115	3,000	1,875	2,000	2,000
<b>Total Operating Expenditures</b>	<b>11,112,608</b>	<b>11,732,337</b>	<b>11,797,287</b>	<b>11,173,825</b>	<b>11,757,110</b>
<b>Total Expenditures</b>	<b>11,112,608</b>	<b>11,732,337</b>	<b>11,797,287</b>	<b>11,173,825</b>	<b>11,757,110</b>
<b>Funding Sources</b>					
Glenview Water Fund	4,712,456	4,465,089	4,502,989	4,472,092	4,774,438
Glenview Sanitary Fund	68,049	67,948	68,048	81,775	78,509
Wholesale Water Fund	861,167	981,082	977,082	942,071	947,055
North Maine Water & Sewer Fund	5,470,937	6,218,218	6,249,168	5,677,887	5,957,107
<b>Total Funds Sources</b>	<b>11,112,608</b>	<b>11,732,337</b>	<b>11,797,287</b>	<b>11,173,825</b>	<b>11,757,110</b>
<b>Personnel Budget by Position</b>					
<b>Full Time Positions</b>					
Superintendent	0.92	0.92	0.92	0.92	0.92
Supervisor	1.84	1.84	1.84	1.84	1.84
Water Utilities Manager	1.00	1.00	1.00	1.00	1.00
Maintenance Equipment Operator*	15.64	15.64	15.64	15.64	15.18
<b>Total Full Time</b>	<b>19.40</b>	<b>19.40</b>	<b>19.40</b>	<b>19.40</b>	<b>18.94</b>
<b>Total Full Time Equivalent</b>	<b>19.40</b>	<b>19.40</b>	<b>19.40</b>	<b>19.40</b>	<b>18.94</b>

\* One Full-time Maintenance Equipment Operator position was eliminated through attrition effective 1/1/14. 46% of full-time salaries for Superintendent, Supervisor and Maintenance Equipment Operators are budgeted in Water and Sewer



## Pump Stations

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Contractual	136,569	63,595	57,195	56,295	68,332
Commodities	36,552	48,600	53,500	47,800	47,800
<i>Total Operating Expenditures</i>	173,121	112,195	110,695	104,095	116,132
<b><i>Total Expenditures</i></b>	<b>173,121</b>	<b>112,195</b>	<b>110,695</b>	<b>104,095</b>	<b>116,132</b>
<i>Funding Sources</i>					
Glenview Water Fund	134,473	86,494	78,994	78,644	90,619
Wholesale Water Fund	6,698	5,160	18,160	5,160	5,160
North Maine Water & Sewer Fund	31,950	20,541	13,541	20,291	20,352
<b><i>Total Funds Sources</i></b>	<b>173,121</b>	<b>112,195</b>	<b>110,695</b>	<b>104,095</b>	<b>116,132</b>

## Water Distribution

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Contractual	438,133	393,265	362,155	373,365	394,291
Commodities	485,551	441,223	500,248	467,752	459,473
Other Charges	62,816	-	-	62,816	62,816
Capital Outlay	3,115	3,000	1,875	2,000	2,000
<i>Total Operating Expenditures</i>	989,614	837,488	864,278	905,933	918,580
<b><i>Total Expenditures</i></b>	<b>989,614</b>	<b>837,488</b>	<b>864,278</b>	<b>905,933</b>	<b>918,580</b>
<i>Funding Sources</i>					
Glenview Water Fund	687,282	607,199	602,599	618,754	624,002
Glenview Sanitary Fund	-	-	-	2,325	-
Wholesale Water Fund	62,816	-	-	62,816	62,816
North Maine Water & Sewer Fund	239,516	230,288	261,678	222,038	231,762
<b><i>Total Funds Sources</i></b>	<b>989,614</b>	<b>837,488</b>	<b>864,278</b>	<b>905,933</b>	<b>918,580</b>

## Supply and Water Meter

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Contractual*	9,690,130	10,532,906	10,506,666	9,908,613	10,419,511
Commodities	181,517	167,550	240,050	229,300	272,944
Other Charges	62,019	-	-	-	-
<b>Total Operating Expenditures</b>	<b>9,933,665</b>	<b>10,700,456</b>	<b>10,746,716</b>	<b>10,137,913</b>	<b>10,692,455</b>
<b>Total Expenditures</b>	<b>9,933,665</b>	<b>10,700,456</b>	<b>10,746,716</b>	<b>10,137,913</b>	<b>10,692,455</b>
 <i>Funding Sources</i>					
Glenview Water Fund	3,890,700	3,771,396	3,821,396	3,774,694	4,059,817
Glenview Sanitary Fund	8,884	-	-	-	-
Wholesale Water Fund	854,469	975,921	958,921	936,911	941,895
North Maine Water & Sewer Fund	5,179,611	5,953,139	5,966,399	5,426,308	5,690,743
<b>Total Funds Sources</b>	<b>9,933,665</b>	<b>10,700,456</b>	<b>10,746,716</b>	<b>10,137,913</b>	<b>10,692,455</b>

\* 98% of the FY 2014 Budget for Contractual expenditures is for the purchase of water

## Sanitary Sewer System

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Contractual	48,745	50,302	50,302	52,304	48,863
Commodities	34,916	31,896	25,296	36,396	43,896
Other Charges	(4,638)	-	-	-	-
<b>Total Operating Expenditures</b>	<b>79,023</b>	<b>82,198</b>	<b>75,598</b>	<b>88,700</b>	<b>92,759</b>
<b>Total Expenditures</b>	<b>79,023</b>	<b>82,198</b>	<b>75,598</b>	<b>88,700</b>	<b>92,759</b>
 <i>Funding Sources</i>					
Glenview Sanitary Fund	59,164	67,948	68,048	79,450	78,509
North Maine Water & Sewer Fund	19,859	14,250	7,550	9,250	14,250
<b>Total Funds Sources</b>	<b>79,023</b>	<b>82,198</b>	<b>75,598</b>	<b>88,700</b>	<b>92,759</b>

## *Fleet Services*

---

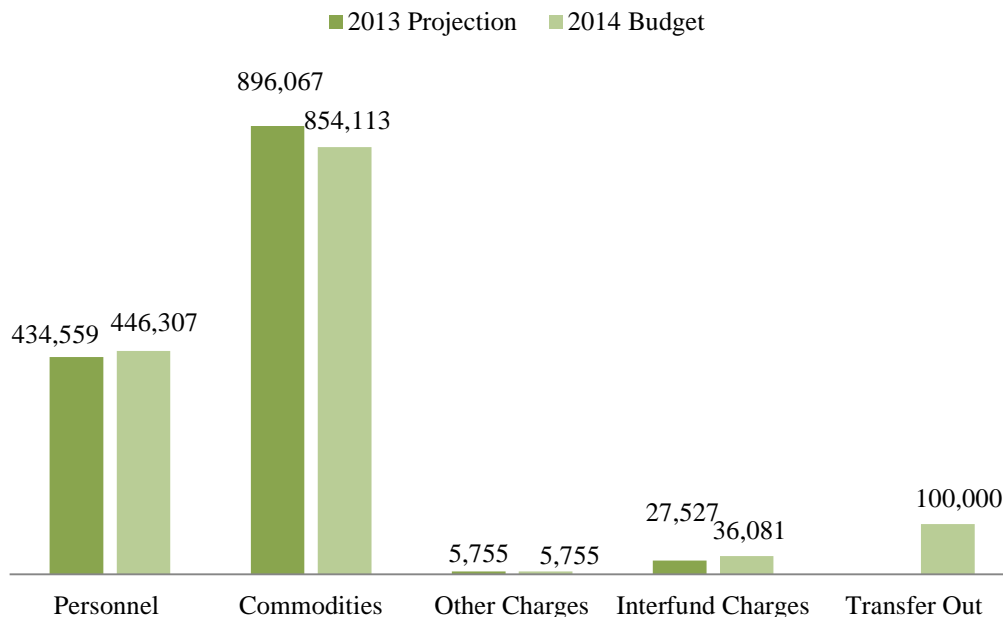
The Fleet Services Division of the Public Works Department is responsible for all preventative maintenance and repair activities for the Village's vehicles and equipment. Proper preventative maintenance is necessary to ensure that all vehicles and equipment meet their full useful life expectancy.

### ***2013 Accomplishments***

- Completed a Village-wide capital equipment replacement and fleet schedule review.
- Entered into an intergovernmental agreement with the Mutual Aid Box Alarm System (MABAS) and the Northeastern Illinois Public Safety Training Academy (NIPSTA) for fuel service.
- Updated the firmware on each vehicle's fuel management hardware device for improved accuracy of the fuel management system.
- Saved over \$100,000 in planned and budgeted expenditures by purchasing a vehicle to be used in place of two vehicles that were scheduled to be replaced this year.

### ***Expenditure Analysis***

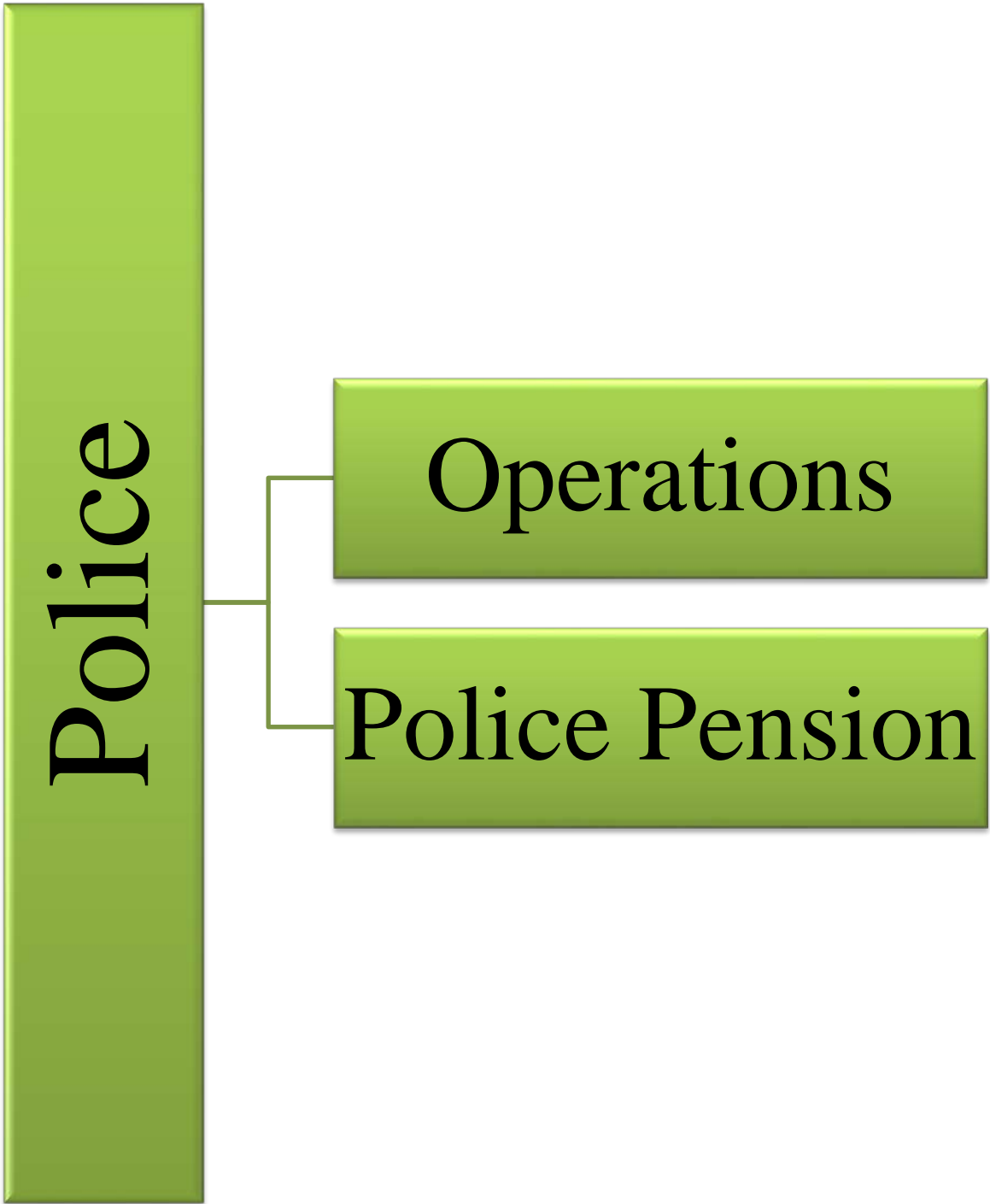
- Personnel expenditures reflect no significant changes in 2014.
- Transfer Out includes \$100,000 to be transferred to the Capital Projects Fund as a funding source for the construction of the new Fire Station 6.



*Fleet Services*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	432,738	434,034	434,034	434,559	446,307
Contractual	351,080	378,000	428,000	368,000	353,833
Commodities	729,238	921,067	871,067	896,067	854,113
Other Charges	4,816	5,755	5,755	5,755	5,755
<b><i>Total Operating Expenditures</i></b>	<b>1,517,871</b>	<b>1,738,856</b>	<b>1,738,856</b>	<b>1,704,380</b>	<b>1,660,009</b>
<i>Other Expenditures</i>					
Interfund Charges	52,750	27,527	27,527	27,527	36,081
Transfer Out	-	-	-	-	100,000
<b><i>Total Other Expenditures</i></b>	<b>52,750</b>	<b>27,527</b>	<b>27,527</b>	<b>27,527</b>	<b>136,081</b>
<b><i>Total Expenditures</i></b>	<b>1,570,622</b>	<b>1,766,382</b>	<b>1,766,382</b>	<b>1,731,907</b>	<b>1,796,090</b>
<b><i>Funding Sources</i></b>					
Municipal Equipment Replacement Fund	1,570,622	1,766,382	1,766,382	1,731,907	1,796,090
<b><i>Total Funds Sources</i></b>	<b>1,570,622</b>	<b>1,766,382</b>	<b>1,766,382</b>	<b>1,731,907</b>	<b>1,796,090</b>
<b><u><i>Personnel Budget by Position</i></u></b>					
<b><i>Full Time Positions</i></b>					
Supervisor	1.00	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00	2.00
<b><i>Total Full Time</i></b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b><i>Part Time Positions</i></b>					
Fleet Assistant*	0.50	0.50	0.50	0.50	0.75
<b><i>Total Part Time</i></b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.75</b>
<b><i>Total Full Time Equivalent</i></b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.75</b>

\* Effective 1/1/14, the Part-Time Fleet Assistant position increased from .50 to .75 FTE



# Police Department Summary

## *Police Operations, Police Special Fund, and Pension*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	11,923,151	11,817,562	11,910,259	12,365,537	12,464,238
Contractual	218,511	235,932	230,182	263,105	285,005
Commodities	123,312	128,030	135,055	127,730	175,030
Other Charges	1,873,779	1,678,912	1,671,866	1,678,912	2,019,717
Capital Outlay	5,981	27,961	27,961	4,754	27,500
<b>Total Operating Expenditures</b>	<b>14,144,733</b>	<b>13,888,397</b>	<b>13,975,323</b>	<b>14,440,038</b>	<b>14,971,490</b>
<i>Other Expenditures</i>					
Interfund Charges	421,339	477,055	477,055	482,954	487,027
<b>Total Other Expenditures</b>	<b>421,339</b>	<b>477,055</b>	<b>477,055</b>	<b>482,954</b>	<b>487,027</b>
<b>Total Expenditures</b>	<b>14,566,071</b>	<b>14,365,452</b>	<b>14,452,378</b>	<b>14,922,992</b>	<b>15,458,517</b>
<b>Funding Sources</b>					
Corporate Fund	11,874,804	11,590,697	11,677,623	11,846,392	12,216,840
Police Special Fund	7,343	27,961	27,961	4,754	27,500
Police Pension Fund	2,683,924	2,746,794	2,746,794	3,071,846	3,214,177
<b>Total Funds Sources</b>	<b>14,566,071</b>	<b>14,365,452</b>	<b>14,452,378</b>	<b>14,922,992</b>	<b>15,458,517</b>
 <b>Personnel Budget by Division</b>					
<b>Full Time Positions</b>					
Police Services	76.00	76.00	76.00	76.00	75.50
<b>Total Full Time</b>	<b>76.00</b>	<b>76.00</b>	<b>76.00</b>	<b>76.00</b>	<b>75.50</b>
 <b>Part Time Positions</b>					
Police Services	6.20	6.20	6.20	6.20	6.20
<b>Total Part Time</b>	<b>6.20</b>	<b>6.20</b>	<b>6.20</b>	<b>6.20</b>	<b>6.20</b>
<b>Total Full Time Equivalents</b>	<b>82.20</b>	<b>82.20</b>	<b>82.20</b>	<b>82.20</b>	<b>81.70</b>

## *Police Operating*

---

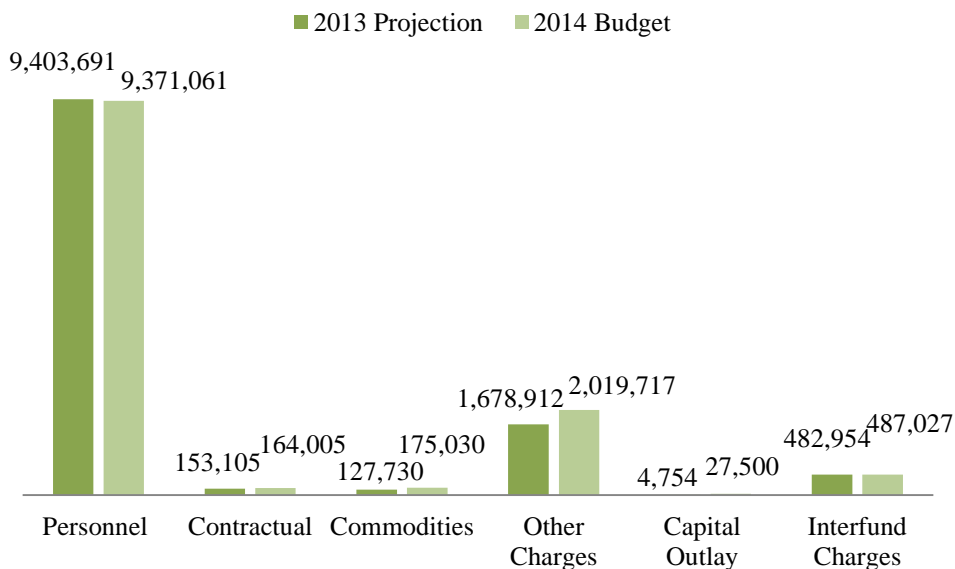
The Glenview Police Department provides quality law enforcement services to residents and businesses and provides them with a safe and secure environment that fosters a sense of security. The Police Department services include crime investigations, juvenile crime investigations, patrol operations, traffic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

### ***2013 Accomplishments***

- Began using an in-house administrative adjudication program to review tickets. This process was pursued as a way to improve customer service for those ticketed individuals that wish to challenge a ticket and do not want to go through the Cook County Court System.
- A multi-agency cooperative partnership was formed with 19 surrounding agencies to develop, expand, and share information and resources.
- Established with Glenbrook South High School a Memorandum of Understanding to access live video feed and public address system.
- Began rolling out a new e-ticketing program in cooperation with Cook County.

### ***Expenditure Analysis***

- Personnel expenditures reflect no significant changes in 2014.
- Other Charges include the Village's contribution to Police pensions. These expenditures are transferred to the Police Pension Fund. The 2013 Projected pension contribution was \$1,612,832 and the 2014 Budget is \$1,921,637, an increase of \$308,805, or 19.1%.
- Interfund Charges include the maintenance and repair of the department's fleet and reserves for future vehicle replacement.
- Increases in commodities and capital outlay are due largely to a one-time purchase of duty weapons.



## *Police Operating*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	9,327,923	9,149,095	9,241,792	9,403,691	9,371,061
Contractual	129,815	157,605	151,855	153,105	164,005
Commodities	123,312	128,030	135,055	127,730	175,030
Other Charges	1,873,779	1,678,912	1,671,866	1,678,912	2,019,717
Capital Outlay	5,981	27,961	27,961	4,754	27,500
<i>Total Operating Expenditures</i>	11,460,809	11,141,603	11,228,529	11,368,192	11,757,313
<i>Other Expenditures</i>					
Interfund Charges	421,339	477,055	477,055	482,954	487,027
<i>Total Other Expenditures</i>	421,339	477,055	477,055	482,954	487,027
<b><i>Total Expenditures</i></b>	<b>11,882,147</b>	<b>11,618,658</b>	<b>11,705,584</b>	<b>11,851,146</b>	<b>12,244,340</b>
<i>Funding Sources</i>					
Corporate Fund	11,874,804	11,590,697	11,677,623	11,846,392	12,216,840
Police Special Fund	7,343	27,961	27,961	4,754	27,500
<b><i>Total Funding Sources</i></b>	<b>11,882,147</b>	<b>11,618,658</b>	<b>11,705,584</b>	<b>11,851,146</b>	<b>12,244,340</b>
<b><i>Personnel Budget by Position</i></b>					
<i>Full Time Positions</i>					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	0.50
Commander	4.00	4.00	4.00	4.00	4.00
Sergeant	12.00	12.00	12.00	12.00	12.00
Police Officer	52.00	52.00	52.00	52.00	52.00
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>	76.00	76.00	76.00	76.00	75.50
<i>Part Time Positions</i>					
Crossing Guards	6.20	6.20	6.20	6.20	6.20
<i>Total Part Time</i>	6.20	6.20	6.20	6.20	6.20
<b><i>Total Full Time Equivalentts</i></b>	<b>82.20</b>	<b>82.20</b>	<b>82.20</b>	<b>82.20</b>	<b>81.70</b>

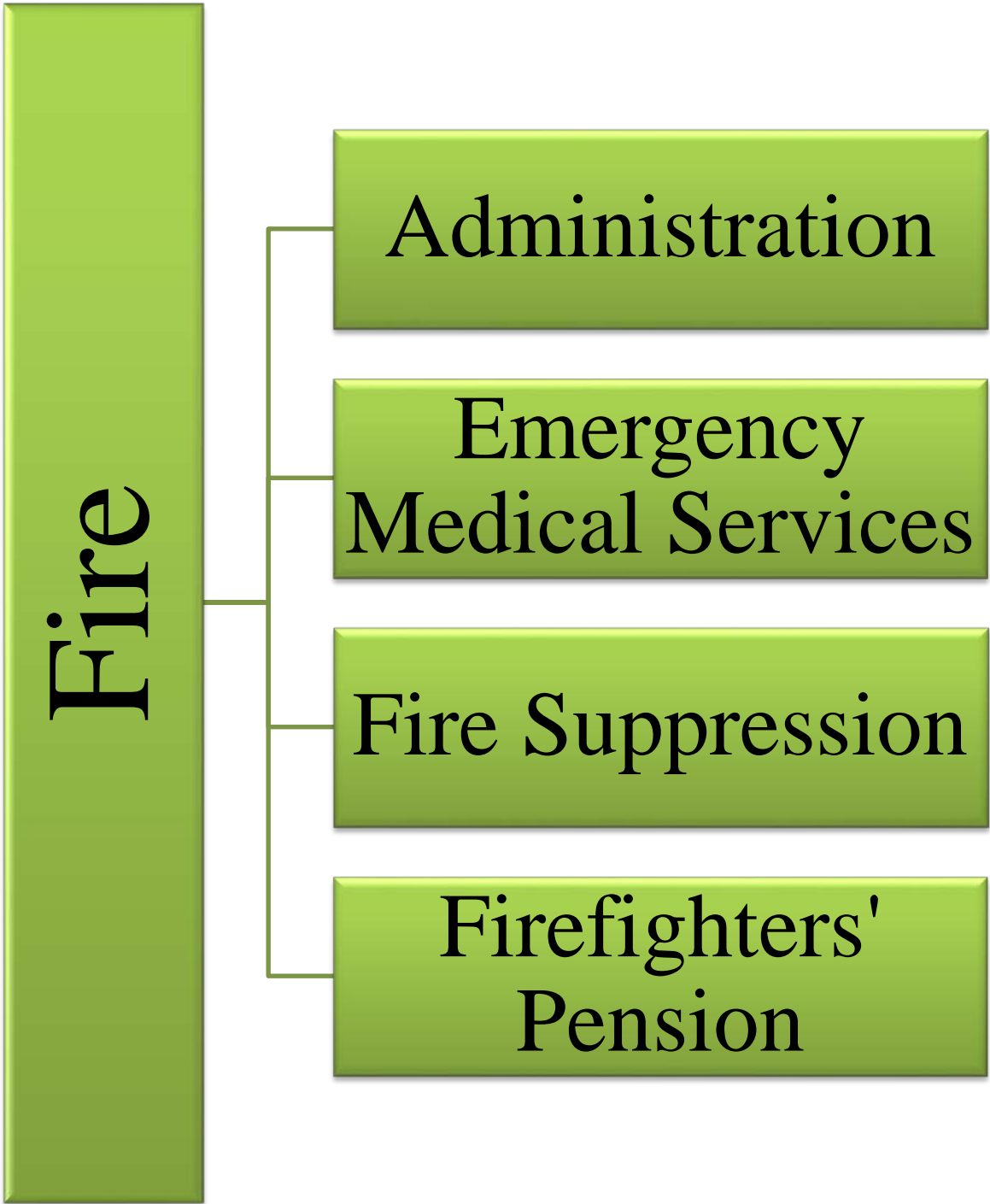
\* Effective 1/1/14, The Management Analyst position is split 50/50 between Police and Fire



**Police Pension**

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
	Actual	Budget	Budget	Actual	Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	2,595,228	2,668,467	2,668,467	2,961,846	3,093,177
Contractual	88,696	78,327	78,327	110,000	121,000
<b>Total Operating Expenditures</b>	<b>2,683,924</b>	<b>2,746,794</b>	<b>2,746,794</b>	<b>3,071,846</b>	<b>3,214,177</b>
<b>Total Expenditures</b>	<b>2,683,924</b>	<b>2,746,794</b>	<b>2,746,794</b>	<b>3,071,846</b>	<b>3,214,177</b>
<b>Funding Sources</b>					
Police Pension Fund	2,683,924	2,746,794	2,746,794	3,071,846	3,214,177
<b>Total Funds Sources</b>	<b>2,683,924</b>	<b>2,746,794</b>	<b>2,746,794</b>	<b>3,071,846</b>	<b>3,214,177</b>

This page intentionally left blank.



## *Fire Department Summary*

### *Administration, Emergency Medical Services, Fire Suppression, Firefighters' Pension, and Foreign Fire*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	14,249,790	14,508,672	14,535,981	14,492,373	14,986,851
Contractual	295,516	295,555	401,155	421,451	330,866
Commodities	337,011	288,712	282,414	368,014	342,523
Other Charges	2,968,876	3,125,149	3,128,726	3,129,475	3,115,940
<b><i>Total Operating Expenditures</i></b>	<b>17,851,192</b>	<b>18,218,087</b>	<b>18,348,276</b>	<b>18,411,313</b>	<b>18,776,180</b>
<i>Other Expenditures</i>					
Interfund Charges	865,876	854,016	844,016	844,023	851,122
<b><i>Total Other Expenditures</i></b>	<b>865,876</b>	<b>854,016</b>	<b>844,016</b>	<b>844,023</b>	<b>851,122</b>
<b><i>Total Expenditures</i></b>	<b>18,717,068</b>	<b>19,072,103</b>	<b>19,192,292</b>	<b>19,255,336</b>	<b>19,627,302</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	14,050,327	14,239,801	14,359,989	14,405,834	14,597,962
Foreign Fire Fund	101,573	85,000	85,000	154,218	140,315
Firefighters' Pension Fund	4,565,168	4,747,303	4,747,303	4,695,285	4,889,026
<b><i>Total Funds Sources</i></b>	<b>18,717,068</b>	<b>19,072,103</b>	<b>19,192,292</b>	<b>19,255,336</b>	<b>19,627,302</b>
<b><i>Personnel Budget by Division</i></b>					
<b><i>Full Time Positions</i></b>					
Fire Services	82.00	82.00	82.00	82.00	81.50
<b><i>Total Full Time</i></b>	<b>82.00</b>	<b>82.00</b>	<b>82.00</b>	<b>82.00</b>	<b>81.50</b>
<b><i>Total Full Time Equivalents</i></b>	<b>82.00</b>	<b>82.00</b>	<b>82.00</b>	<b>82.00</b>	<b>81.50</b>

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

## *Administration*

---

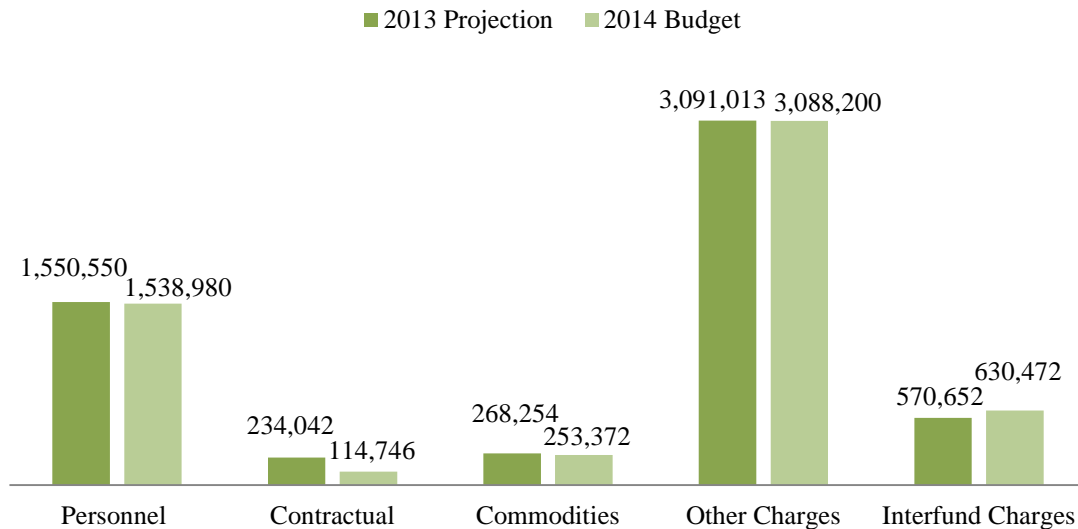
Fire Administration responsibilities include managing the department's financial matters, budget requests, budget compliance, short term and long term goal development, relations with public and private entities, as well as personnel matters including, staffing, discipline and labor relations. Administration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

### **2013 Accomplishments**

- Decommissioned Fire Station 6 Headquarters at 1815 Glenview Road and maintained efficient operations during the relocation process. Completed the hiring process of an architect and construction manager for the new Fire Station 6. A space needs program and a constructive plan design was completed and the projects implemented.
- Created a new hire testing process that complies with recent changes in state statutes and established new firefighter, lieutenant and captain eligibility lists.
- Prepared for construction of new Fire Station 6 at 1215 Waukegan Road, coordinating demolition of the Village's prior police station, awarding underground preparatory work, and bidding above ground construction work.
- Prepared to roll out a new computer-aided dispatching module, New World Mobile 10.
- Restructured department budget to separate out administration, EMS, and suppression for enhanced expense tracking.
- Worked with the Police Department to update the Village's Emergency Operations Plan.

### **Expenditure Analysis**

- Personnel expenditures reflect a decrease of the Management Analyst position from 100% to 50% allocation for the 2014 Fiscal Year. This position will be shared with the Police Department.
- Contractual expenditures decreased significantly between 2013 Projections and 2014 Budget due to extensive use of outside litigation in 2013 that is not planned in 2014.
- Other Charges remain relatively flat due to the fact that fire pension expense is not increasing in 2014.



## Administration

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	2,658,964	1,515,788	1,542,899	1,550,550	1,538,980
Contractual	134,262	119,020	219,620	234,042	114,746
Commodities	226,334	184,522	182,581	268,254	253,372
Other Charges	2,928,538	3,086,614	3,090,264	3,091,013	3,088,200
<b>Total Operating Expenditures</b>	<b>5,948,099</b>	<b>4,905,944</b>	<b>5,035,364</b>	<b>5,143,859</b>	<b>4,995,298</b>
<i>Other Expenditures</i>					
Interfund Charges	719,472	580,652	570,652	570,652	630,472
<b>Total Other Expenditures</b>	<b>719,472</b>	<b>580,652</b>	<b>570,652</b>	<b>570,652</b>	<b>630,472</b>
<b>Total Expenditures</b>	<b>6,667,570</b>	<b>5,486,596</b>	<b>5,606,016</b>	<b>5,714,511</b>	<b>5,625,770</b>
<b>Funding Sources</b>					
Corporate Fund	6,565,998	5,401,596	5,521,016	5,560,293	5,485,455
Foreign Fire Fund	101,573	85,000	85,000	154,218	140,315
<b>Total Funds Sources</b>	<b>6,667,570</b>	<b>5,486,596</b>	<b>5,606,016</b>	<b>5,714,511</b>	<b>5,625,770</b>
<b><u>Personnel Budget by Position</u></b>					
<b>Full Time Positions</b>					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Management Analyst*	-	-	1.00	1.00	0.50
Fire Battalion Chief	4.00	4.00	3.00	3.00	3.00
<b>Total Full Time</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>6.50</b>
<b>Total Full Time Equivalent</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>6.50</b>

\* Effective 1/1/14, The Management Analyst position is split 50/50 between Police and Fire

## *Emergency Medical Services*

---

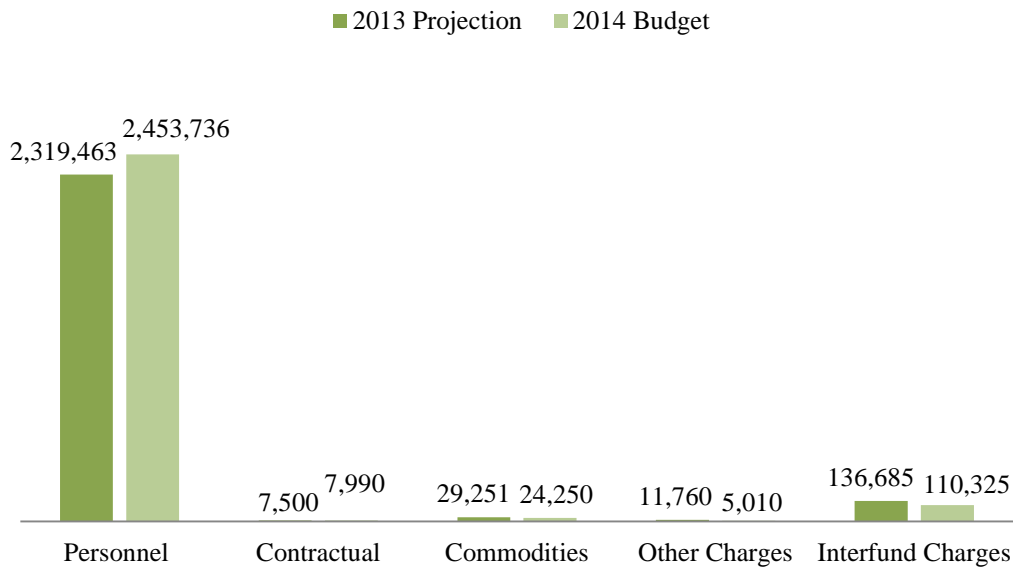
Emergency Medical Services provides rapid response to emergency medical incidents. All eight of the Department’s frontline apparatuses are equipped to provide advanced life support, three of which provide transport. All firefighters are trained in both fire/rescue as well as advanced life-saving care.

### **2013 Accomplishments**

- Successfully transferred medical support and training to the Lutheran General Hospital EMS System (a more comprehensive program) to continue the Village’s ongoing paramedic training.
- Developed detailed plans for the purchase and placement of a new ambulance for Fire Station 6.
- Continued utilizing TripTix – Electronic Patient Care Reporting to provide enhanced record keeping on emergency medical incidents and obtaining patient insurance information for ambulance billing.
- Began the purchasing process for new defibrillators, evaluating potential models for three months, including classroom training and field evaluation.

### **Expenditure Analysis**

- Personnel expenditures reflect no significant changes in 2014.
- Contractual expenditures increased slightly due to an increase in dues and subscriptions.
- Commodity expenditures include quartermaster, medical supplies and equipment.
- Interfund Charges include the maintenance and repair of fleet equipment and vehicles.



## *Emergency Medical Services*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	2,010,670	2,319,048	2,319,246	2,319,463	2,453,736
Contractual	6,464	7,500	7,500	7,500	7,990
Commodities	26,124	29,251	29,251	29,251	24,250
Other Charges	20,612	11,760	11,760	11,760	5,010
<i>Total Operating Expenditures</i>	2,063,869	2,367,559	2,367,757	2,367,974	2,490,986
<i>Other Expenditures</i>					
Interfund Charges	16,349	136,682	136,682	136,685	110,325
<i>Total Other Expenditures</i>	16,349	136,682	136,682	136,685	110,325
<b><i>Total Expenditures</i></b>	<b>2,080,218</b>	<b>2,504,241</b>	<b>2,504,439</b>	<b>2,504,659</b>	<b>2,601,311</b>
<i>Funding Sources</i>					
Corporate Fund	2,080,218	2,504,241	2,504,439	2,504,659	2,601,311
<b><i>Total Funds Sources</i></b>	<b>2,080,218</b>	<b>2,504,241</b>	<b>2,504,439</b>	<b>2,504,659</b>	<b>2,601,311</b>
<b><i>Personnel Budget by Position</i></b>					
<i>Full Time Positions</i>					
Firefighter Paramedic*	19.00	22.00	23.00	23.00	23.00
Firefighter	4.00	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	23.00	23.00	24.00	24.00	24.00
<b><i>Total Full Time Equivalents</i></b>	<b>23.00</b>	<b>23.00</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>

\* During 2013, one Firefighter Paramedic moved from Fire Suppression to Fire Emergency Medical Services



## *Fire Suppression*

---

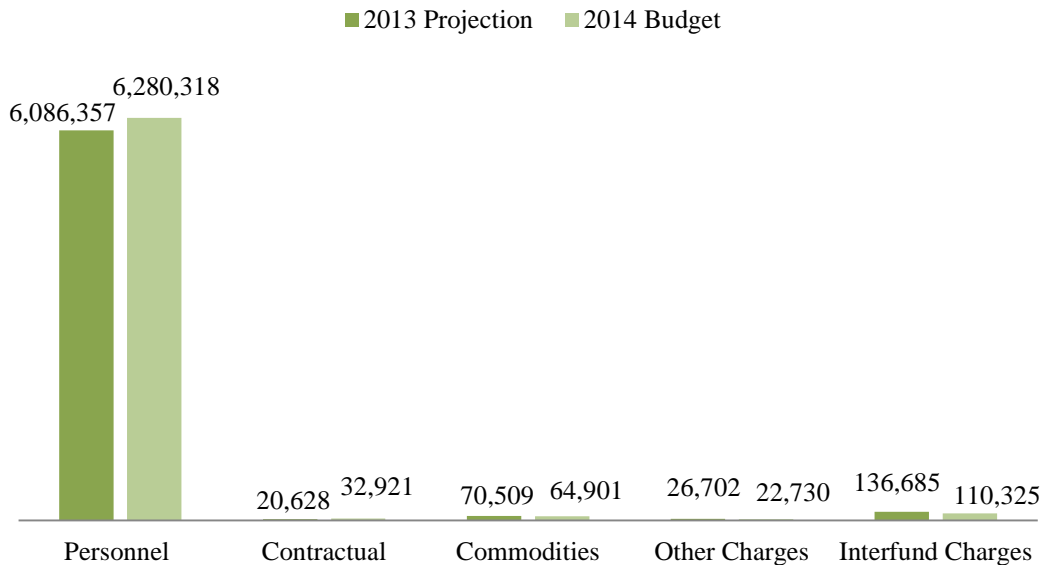
Fire Suppression is charged with responding to and mitigating a broad range of emergency situations including fires, hazardous materials incidents, below or above ground rescues, water and ice rescue and miscellaneous hazard investigations. Fire Suppression has three distinct special teams: Hazardous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

### ***2013 Accomplishments***

- Developed and reviewed detailed plans for the purchase and placement of an aerial truck to replace current Truck 14 in the Spring of 2013.
- Implemented an agreement to share the aerial ladder truck with Northfield Fire-Rescue to reduce cost. This is a rather unique cost-saving effort in the Chicago area.
- Continued utilizing New World CAD to provide better record keeping on emergency incidents. Also, implemented new module, New World Mobile10.
- Purchased replacement vehicle for the Fire Chief.
- Continued the replacement program for turnout gear, which is personal protective equipment that firefighters use in suppression activities.

### ***Expenditure Analysis***

- Personnel expenditures reflect no significant changes in 2014.
- Contractual expenditures increased due to include Self-Contained Breathing Apparatus (SCBA) equipment maintenance as a result of the expiration of the warranty.
- Commodity expenditures include quartermaster, medical supplies and equipment.
- Interfund Charges include the maintenance and repair of fleet equipment and vehicles.



## *Fire Suppression*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	5,153,305	6,079,940	6,079,940	6,086,357	6,280,318
Contractual	16,473	15,628	20,628	20,628	32,921
Commodities	84,553	74,939	70,582	70,509	64,901
Other Charges	19,725	26,775	26,702	26,702	22,730
<b><i>Total Operating Expenditures</i></b>	<b>5,274,056</b>	<b>6,197,282</b>	<b>6,197,852</b>	<b>6,204,197</b>	<b>6,400,871</b>
<i>Other Expenditures</i>					
Interfund Charges	130,054	136,682	136,682	136,685	110,325
<b><i>Total Other Expenditures</i></b>	<b>130,054</b>	<b>136,682</b>	<b>136,682</b>	<b>136,685</b>	<b>110,325</b>
<b><i>Total Expenditures</i></b>	<b>5,404,111</b>	<b>6,333,964</b>	<b>6,334,534</b>	<b>6,340,882</b>	<b>6,511,196</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	5,404,111	6,333,964	6,334,534	6,340,882	6,511,196
<b><i>Total Funds Sources</i></b>	<b>5,404,111</b>	<b>6,333,964</b>	<b>6,334,534</b>	<b>6,340,882</b>	<b>6,511,196</b>
<b><u><i>Personnel Budget by Position</i></u></b>					
<b><i>Full Time Positions</i></b>					
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*	37.00	37.00	36.00	36.00	36.00
<b><i>Total Full Time</i></b>	<b>52.00</b>	<b>52.00</b>	<b>51.00</b>	<b>51.00</b>	<b>51.00</b>
<b><i>Total Full Time Equivalents</i></b>	<b>52.00</b>	<b>52.00</b>	<b>51.00</b>	<b>51.00</b>	<b>51.00</b>

\* During 2013, one Firefighter Paramedic moved from Fire Suppression to Fire Emergency Medical Services

## *Firefighters' Pension*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	4,426,851	4,593,896	4,593,896	4,536,003	4,713,816
Contractual	138,318	153,407	153,407	159,281	175,210
<i>Total Operating Expenditures</i>	4,565,168	4,747,303	4,747,303	4,695,285	4,889,026
 <i>Total Expenditures</i>	 4,565,168	 4,747,303	 4,747,303	 4,695,285	 4,889,026
 <i>Funding Sources</i>					
Firefighters' Pension Fund	4,565,168	4,747,303	4,747,303	4,695,285	4,889,026
<i>Total Funds Sources</i>	4,565,168	4,747,303	4,747,303	4,695,285	4,889,026

This page intentionally left blank.

## *Planning and Economic Development Department*

---

Upon the retirement of the Village's longtime Director of Planning and Economic Development in late 2013, this department was absorbed into the newly reorganized Community Development Department (formerly known as Capital Projects and Inspectional Services Department). The budget for the former Administration Division no longer exists and the budgets for the Planning and Economic Development Divisions were consolidated and moved to the Community Development Department effective January 1, 2014.

The 2012 Actuals, 2013 Original Budget, 2013 Revised Budget and 2013 Projected Actual for the former Planning and Economic Development Department can be found on the next few pages. The 2014 Budget can be found in the Community Development Department budget immediately following the aforementioned pages.

# *Planning and Economic Development Department Summary\**

## *Administration, Planning, and Economic Development*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	718,253	710,592	710,937	734,707	-
Contractual	214,143	163,225	173,225	142,851	-
Commodities	2,445	2,300	2,300	1,000	-
Other Charges	32,735	28,135	28,135	29,980	-
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>967,576</b>	<b>904,252</b>	<b>914,597</b>	<b>908,538</b>	<b>-</b>
<b>Total Expenditures</b>	<b>967,576</b>	<b>904,252</b>	<b>914,597</b>	<b>908,538</b>	<b>-</b>
<b>Funding Sources</b>					
Corporate Fund	967,576	904,252	914,597	908,538	-
<b>Total Funds Sources</b>	<b>967,576</b>	<b>904,252</b>	<b>914,597</b>	<b>908,538</b>	<b>-</b>
<b><u>Personnel Budget by Division</u></b>					
<b>Full Time Positions</b>					
Administration	1.00	1.00	1.00	1.00	-
Planning	4.00	4.00	4.00	4.00	-
Economic Development	-	-	-	1.00	-
<b>Total Full Time</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>-</b>
<b>Part Time Positions</b>					
Economic Development	0.60	0.60	0.60	-	-
<b>Total Part Time</b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>	<b>-</b>	<b>-</b>
<b>Total Full Time Equivalents</b>	<b>5.60</b>	<b>5.60</b>	<b>5.60</b>	<b>6.00</b>	<b>-</b>

\* Due to a reorganization in 2013, the Planning and Economic Development Department is now the Planning Division in the Community Development Department (formerly the Capital Projects and Inspectional Services Department). Effective 1/1/14, the budget for Planning and Economic Development can be found in the Community Development Department beginning on page 231 of this budget book

**Administration\***

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	264,925	215,161	218,432	240,077	-
Contractual	4,177	3,120	3,120	3,030	-
Commodities	2,445	2,300	2,300	1,000	-
Other Charges	3,608	4,500	4,500	3,550	-
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>275,154</b>	<b>225,081</b>	<b>228,352</b>	<b>247,657</b>	<b>-</b>
<b>Total Expenditures</b>	<b>275,154</b>	<b>225,081</b>	<b>228,352</b>	<b>247,657</b>	<b>-</b>
<i>Funding Sources</i>					
Corporate Fund	275,154	225,081	228,352	247,657	-
<b>Total Funds Sources</b>	<b>275,154</b>	<b>225,081</b>	<b>228,352</b>	<b>247,657</b>	<b>-</b>
 <b><u>Personnel Budget by Position</u></b>					
<i>Full Time Positions</i>					
Director**	1.00	1.00	1.00	1.00	-
<b>Total Full Time Equivalent</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>

\* Due to a reorganization in 2013, the Administration Division of the former Economic Development Department is now included in the Planning Division in the Community Development Department (formerly the Capital Projects and Inspectional Services Department). Effective 1/1/14, the budget for Administration can be found in the Community Development Department, Planning Division beginning on page 231 of this budget book

\*\* During 2013, the Director retired. For 2014, this position is not budgeted and all remaining expenditures were transferred to the Community Development Department, Planning Division beginning on page 231 of this budget book

*Planning\**

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	356,259	403,858	400,932	402,099	-
Contractual	100,894	80,575	96,061	75,466	-
Commodities	-	-	-	-	-
Other Charges	28,079	22,985	22,985	25,780	-
<i>Total Operating Expenditures</i>	485,232	507,418	519,978	503,345	-
<b><i>Total Expenditures</i></b>	<b>485,232</b>	<b>507,418</b>	<b>519,978</b>	<b>503,345</b>	<b>-</b>
<i>Funding Sources</i>					
Corporate Fund	485,232	507,418	519,978	503,345	-
<b><i>Total Funds Sources</i></b>	<b>485,232</b>	<b>507,418</b>	<b>519,978</b>	<b>503,345</b>	<b>-</b>
<b><i>Personnel Budget by Position</i></b>					
<i>Full Time Positions</i>					
Planner I	2.00	2.00	2.00	2.00	-
Senior Planner	1.00	1.00	1.00	1.00	-
Director of Planning	1.00	1.00	1.00	1.00	-
<i>Total Full Time</i>	4.00	4.00	4.00	4.00	-
<b><i>Total Full Time Equivalent</i></b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>

\* Due to a reorganization in 2013, the Planning Division of the former Economic Development Department is now the Planning Division in the Community Development Department (formerly the Capital Projects and Inspectional Services Department). Effective 1/1/14, the budget for Planning can be found in the Community Development Department beginning on page 231 of this budget book



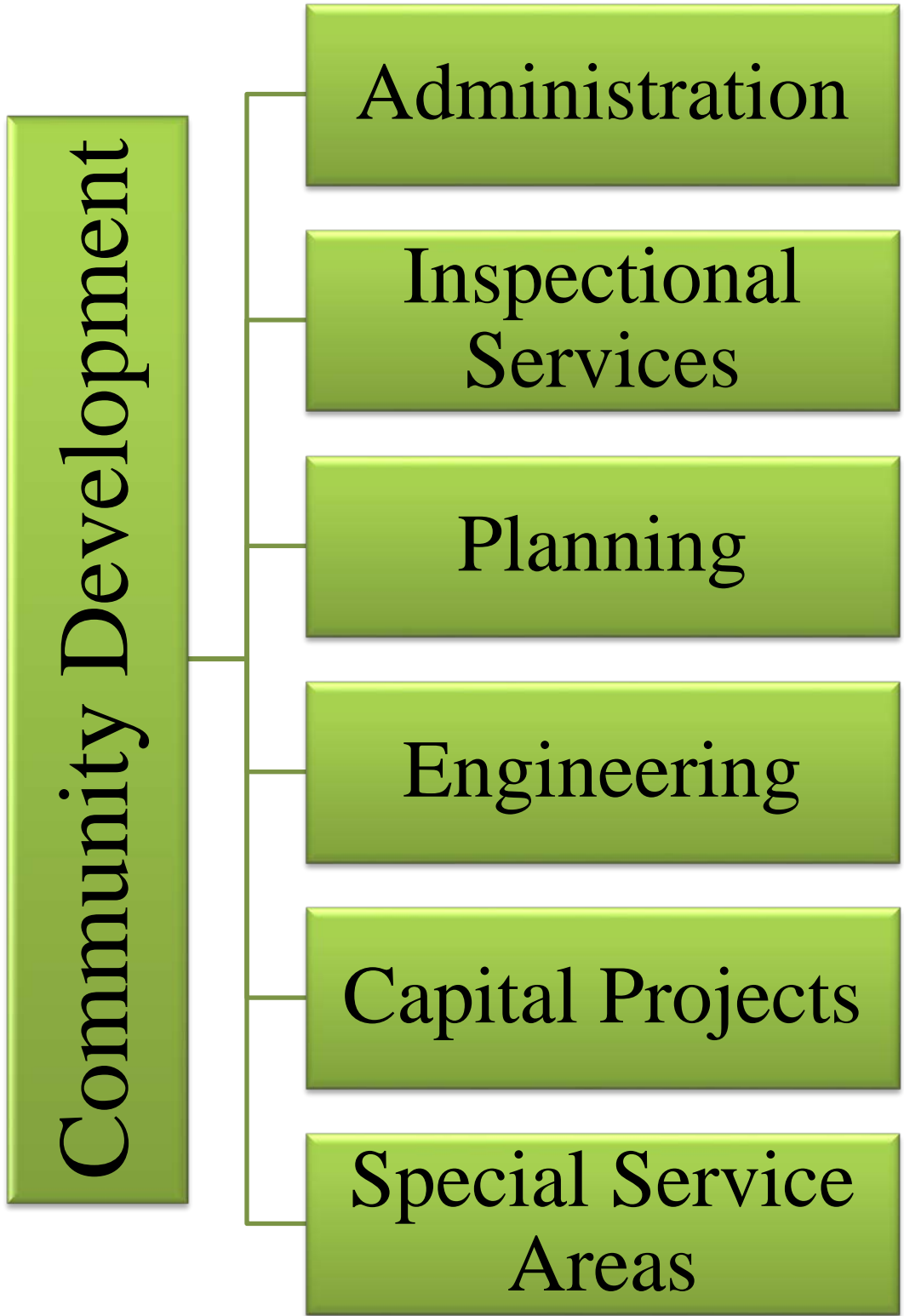
***Economic Development \****

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
	Actual	Budget	Budget	Actual	Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	97,068	91,573	91,573	92,530	-
Contractual	109,073	79,530	74,044	64,355	-
Commodities	-	-	-	-	-
Other Charges	1,049	650	650	650	-
<b><i>Total Operating Expenditures</i></b>	<b>207,190</b>	<b>171,753</b>	<b>166,267</b>	<b>157,535</b>	<b>-</b>
<b><i>Total Expenditures</i></b>	<b>207,190</b>	<b>171,753</b>	<b>166,267</b>	<b>157,535</b>	<b>-</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	207,190	171,753	166,267	157,535	-
<b><i>Total Funds Sources</i></b>	<b>207,190</b>	<b>171,753</b>	<b>166,267</b>	<b>157,535</b>	<b>-</b>
<b><i>Personnel Budget by Position</i></b>					
<b><i>Full Time Positions**</i></b>					
Economic Development Manager	-	-	-	1.00	-
<b><i>Total Full Time</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b><i>Part Time Positions**</i></b>					
Economic Development Manager	0.60	0.60	0.60	-	-
<b><i>Total Part Time</i></b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>	<b>-</b>	<b>-</b>
<b><i>Total Full Time Equivalent</i></b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>	<b>1.00</b>	<b>-</b>

\* Due to a reorganization in 2013, the Economic Development Division of the former Economic Development Department is now a part of the Planning Division in the Community Development Department (formerly the Capital Projects and Inspectional Services Department). Effective 1/1/14, the budget for Economic Development can be found in the Community Development Department, Planning Division, beginning on page 231 of this budget book

\*\* The Economic Development Manager position became full-time effective November 2013

This page intentionally left blank.



## Community Development Department\*

### *Administration, Inspectional Services, Planning, Engineering, Capital Projects, and Special Service Areas*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
	Actual	Budget	Budget	Actual	Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	2,796,412	2,821,042	2,874,429	2,808,312	2,756,279
Contractual	1,426,685	1,104,905	1,866,313	1,974,749	1,046,375
Commodities	513,764	718,713	730,632	726,551	17,506
Other Charges	150,308	971,747	971,747	1,077,842	1,073,237
Capital Outlay	1,201,304	1,659,000	1,413,382	2,051,808	9,822,028
<b>Total Operating Expenditures</b>	<b>6,088,473</b>	<b>7,275,407</b>	<b>7,856,503</b>	<b>8,639,262</b>	<b>14,715,424</b>
<i>Other Expenditures</i>					
Interfund Charges	924,410	160,675	160,675	159,995	57,503
Capital Projects	7,549,889	17,139,160	18,624,395	14,561,454	29,367,785
Depreciation	1,764,665	-	-	1,764,665	1,764,665
Transfer Out	211,649	208,595	208,595	1,708,595	708,595
<b>Total Other Expenditures</b>	<b>10,450,613</b>	<b>17,508,430</b>	<b>18,993,664</b>	<b>18,194,708</b>	<b>31,898,548</b>
<b>Total Expenditures</b>	<b>16,539,086</b>	<b>24,783,837</b>	<b>26,850,168</b>	<b>26,833,970</b>	<b>46,613,971</b>
<b>Funding Sources</b>					
Corporate Fund	3,363,658	3,498,184	3,909,271	3,846,131	3,358,457
Special Tax Allocation Fund	364,479	421,085	409,085	472,307	291,813
Glenview Water Fund	2,836,824	3,662,748	3,725,204	5,033,517	5,655,957
Glenview Sanitary Fund	1,162,191	3,762,323	3,896,234	2,406,761	4,156,264
Wholesale Water Fund	70,022	17,705	17,705	80,521	62,816
Commuter Parking Fund	273,356	100,074	100,074	187,111	567,585
North Maine Water & Sewer Fund	560,966	1,099,696	1,531,600	1,542,007	1,224,550
Facility Repair and Replacement Fund	1,278,886	1,401,000	1,583,009	1,544,414	-
Special Service Area Bond Fund	266,174	271,920	271,920	271,920	256,942
Capital Projects Fund	4,471,116	7,021,502	7,867,174	7,910,390	28,212,032
Glen Capital Projects	311,815	2,098,000	2,109,291	2,109,291	758,576
Motor Fuel Tax Fund	1,579,600	1,429,600	1,429,600	1,429,600	2,068,980
<b>Total Funds Sources</b>	<b>16,539,086</b>	<b>24,783,837</b>	<b>26,850,168</b>	<b>26,833,970</b>	<b>46,613,971</b>
<b>Personnel Budget by Division</b>					
<b>Full Time Positions</b>					
Administration**	5.48	5.48	5.48	5.48	1.56
Facilities***	3.33	3.33	3.33	3.33	-
Inspectional Services****	10.00	10.00	8.00	8.00	7.00
Planning**	-	-	-	-	5.00
Engineering**	-	-	-	-	3.00
Capital Projects**	1.52	1.52	1.52	1.52	3.44
<b>Total Full Time</b>	<b>20.33</b>	<b>20.33</b>	<b>18.33</b>	<b>18.33</b>	<b>20.00</b>
<b>Part Time Positions</b>					
Facilities**	0.25	0.25	0.25	0.25	-
Inspectional Services****	4.23	4.63	3.60	3.60	1.80
Capital Improvements	-	-	-	-	-
<b>Total Part Time</b>	<b>4.48</b>	<b>4.88</b>	<b>3.85</b>	<b>3.85</b>	<b>1.80</b>
<b>Total Full Time Equivalents</b>	<b>24.81</b>	<b>25.21</b>	<b>22.18</b>	<b>22.18</b>	<b>21.80</b>

\* The Capital Projects and Inspectional Services Department was re-organized in 2013 as the Community Development Department

\*\* During the re-organization, the Administration Division was split into Administration, Engineering and Capital Projects Divisions and the former Planning and Economic Development Department was transferred to the Community Development Department, Planning Division

\*\*\* During the re-organization, the Facilities Division was moved to the Public Works Department

\*\*\*\* One full-time position was eliminated in 2013 and transferred to another department as a result of an expanded contractual service arrangement. A total of 1.8 part-time positions were eliminated for the same reason.

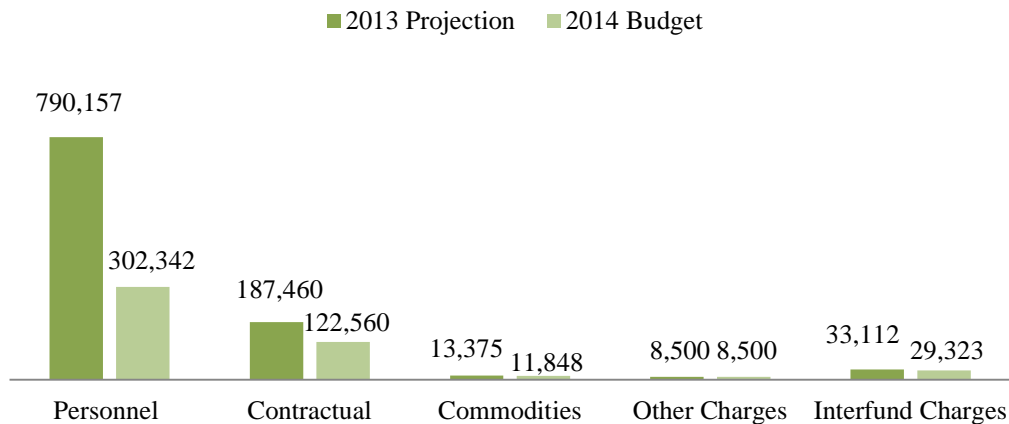
## *Administration*

---

The Capital Projects and Inspectional Services Department was reorganized and renamed the Community Development Department in late 2013. As part of the re-organization, the Administration division was split into Administration, Engineering and Capital Projects. The Administration Division of the Community Development Department supports the day-to-day operations. This division includes the Director and Administrative Coordinator. A portion of the personnel costs for staff in the Administration division are directly charged to the Special Tax Allocation Fund per the Tax Increment Financing Retirement Plan. In addition, a portion of personnel costs are directly charged to the Capital Projects division.

### ***Expenditure Analysis***

- The personnel allocation between the Corporate Fund and the Special Tax Allocation Fund is 70/30 and will remain as such until the retirement of the Tax Increment Financing District. Personnel decreased between the 2013 Projection and 2014 Budget as a result of the 2013 department reorganization.
- Contractual expenditures include funding for dues and memberships, financial advisors, printing, and publishing.
- Commodity expenditures include funding for office supplies, uniforms and other supplies.
- Interfund Charges include funding for maintenance and repair of vehicles and reserving for their future replacement. These charges also include the insurance and risk liability for the Special Tax Allocation Fund.



## Administration

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	802,495	759,179	786,006	790,157	302,342
Contractual	73,876	130,575	118,575	187,460	122,560
Commodities	5,254	13,375	13,375	13,375	11,848
Other Charges	6,851	8,500	8,500	8,500	8,500
<b>Total Operating Expenditures</b>	<b>888,475</b>	<b>911,629</b>	<b>926,456</b>	<b>999,492</b>	<b>445,249</b>
<i>Other Expenditures</i>					
Interfund Charges	58,575	33,112	33,112	33,112	29,323
<b>Total Other Expenditures</b>	<b>58,575</b>	<b>33,112</b>	<b>33,112</b>	<b>33,112</b>	<b>29,323</b>
<b>Total Expenditures</b>	<b>947,051</b>	<b>944,740</b>	<b>959,567</b>	<b>1,032,604</b>	<b>474,572</b>
<i>Funding Sources</i>					
Corporate Fund	675,530	655,825	682,652	692,467	218,535
Special Tax Allocation Fund	271,521	288,915	276,915	340,137	190,107
Glenview Water Fund	-	-	-	-	38,959
Glenview Sanitary Fund	-	-	-	-	17,981
North Maine Water & Sewer Fund	-	-	-	-	8,990
<b>Total Funds Sources</b>	<b>947,051</b>	<b>944,740</b>	<b>959,567</b>	<b>1,032,604</b>	<b>474,572</b>
<i>Personnel Budget by Position</i>					
<i>Full Time Positions*</i>					
Director	0.78	0.78	0.78	0.78	0.78
Administrative Coordinator	0.78	0.78	0.78	0.78	0.78
Design Engineer	0.68	0.68	0.68	0.68	-
Capital Project Senior Manager	0.78	0.78	0.78	0.78	-
Senior Civil Engineer	1.00	1.00	1.00	1.00	-
Village Engineer	0.78	0.78	0.78	0.78	-
Project Manager	0.68	0.68	0.68	0.68	-
<b>Total Full Time</b>	<b>5.48</b>	<b>5.48</b>	<b>5.48</b>	<b>5.48</b>	<b>1.56</b>
<b>Total Full Time Equivalent</b>	<b>5.48</b>	<b>5.48</b>	<b>5.48</b>	<b>5.48</b>	<b>1.56</b>

\* Beginning 1/1/14, either whole or partial allocations for 5 employees in Community Development Administration were moved to the Engineering and Capital Projects Divisions of the Community Development Department

## *Inspectional Services*

---

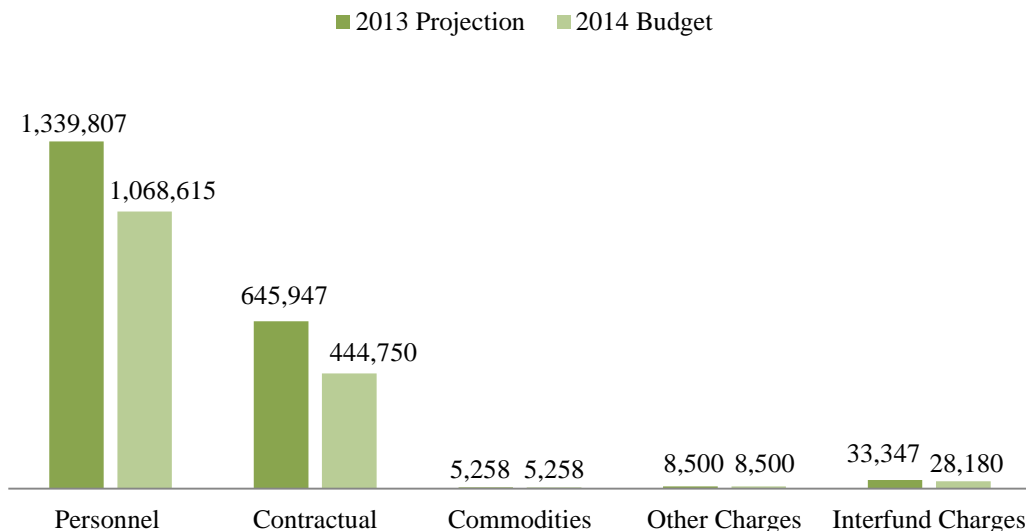
The Inspectional Services Division of the Community Development Department enforces Glenview’s building, health, fire, property maintenance and zoning codes. It reviews, approves, inspects, and issues permits for all construction throughout the Village. Inspectional Services staff also follows up on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

### **2013 Accomplishments**

- Continued to evolve the hybrid (public-private) service delivery model by hiring SAFEbuilt to provide peak support for all plan review and inspections. A 2013 budget amendment of \$290,000 was approved by the Village Board to support these efforts. The additional flexibility has allowed the Village to expand the types of permits eligible for the Same Day Review (SDR) process.
- Completed plan review and inspections for multiple, large development projects including Heinen’s, Midtown Square, Regency (Avon) and Glenstar.

### **Expenditure Analysis**

- Personnel expenditures have decreased due to the reduction from 10 full-time positions in 2013 to 7 budgeted full-time positions in 2014. These reductions are depicted more clearly on the next page.
- Contractual expenditures are budgeted based on a normal workload, if additional resources are needed for special projects or situations, funding is found elsewhere. The decrease from 2013 Projected to 2014 Budget is due to the fact that the contract for Engineering Services previously budgeted in the Inspectional Services Division was moved to the newly budgeted Engineering Division.



## *Inspectional Services*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	1,333,090	1,389,580	1,405,421	1,339,807	1,068,615
Contractual	322,792	288,255	646,330	645,947	444,750
Commodities	2,245	5,258	4,883	5,258	5,258
Other Charges	8,300	8,510	8,510	8,500	8,500
<b>Total Operating Expenditures</b>	<b>1,666,427</b>	<b>1,691,603</b>	<b>2,065,144</b>	<b>1,999,512</b>	<b>1,527,123</b>
<i>Other Expenditures</i>					
Interfund Charges	30,005	33,347	33,347	33,347	28,180
<b>Total Other Expenditures</b>	<b>30,005</b>	<b>33,347</b>	<b>33,347</b>	<b>33,347</b>	<b>28,180</b>
<b>Total Expenditures</b>	<b>1,696,432</b>	<b>1,724,950</b>	<b>2,098,491</b>	<b>2,032,859</b>	<b>1,555,303</b>

<b>Funding Sources</b>					
Corporate Fund	1,696,432	1,724,950	2,098,491	2,032,859	1,555,303
<b>Total Funds Sources</b>	<b>1,696,432</b>	<b>1,724,950</b>	<b>2,098,491</b>	<b>2,032,859</b>	<b>1,555,303</b>

### Personnel Budget by Position

#### **Full Time Positions\***

Inspector	2.00	2.00	2.00	2.00	2.00
Management Analyst*	1.00	1.00	-	-	-
Administrative Coordinator**	1.00	1.00	-	-	-
Sanitarian	2.00	2.00	2.00	2.00	2.00
Plan Review Manager	1.00	1.00	1.00	1.00	1.00
Engineering Technician***	1.00	1.00	1.00	1.00	-
Inspectional Services Manager	1.00	1.00	1.00	1.00	1.00
Plan Examiner	1.00	1.00	1.00	1.00	1.00
<b>Total Full Time</b>	<b>10.00</b>	<b>10.00</b>	<b>8.00</b>	<b>8.00</b>	<b>7.00</b>

#### **Part Time Positions**

Part Time Intern****	0.63	0.63	-	-	-
Inspector*****	3.60	4.00	3.60	3.60	1.80
<b>Total Part Time</b>	<b>4.23</b>	<b>4.63</b>	<b>3.60</b>	<b>3.60</b>	<b>1.80</b>

<b>Total Full Time Equivalent</b>	<b>14.23</b>	<b>14.63</b>	<b>11.60</b>	<b>11.60</b>	<b>8.80</b>
-----------------------------------	--------------	--------------	--------------	--------------	-------------

\* The Management Analyst position moved to Public Works during 2013

\*\* The Administrative Coordinator was transferred to the Records Management Division of the Village Manager's Office, effective 10/2013

\*\*\* The Engineering Technician position moved to the newly created Engineering Division effective 1/1/14

\*\*\*\* The Part-Time Intern position moved to Public Works during 2013

\*\*\*\*\* Due to outsourcing, the number of part-time inspectors was decreased both in 2013 and 2014



## *Planning*

---

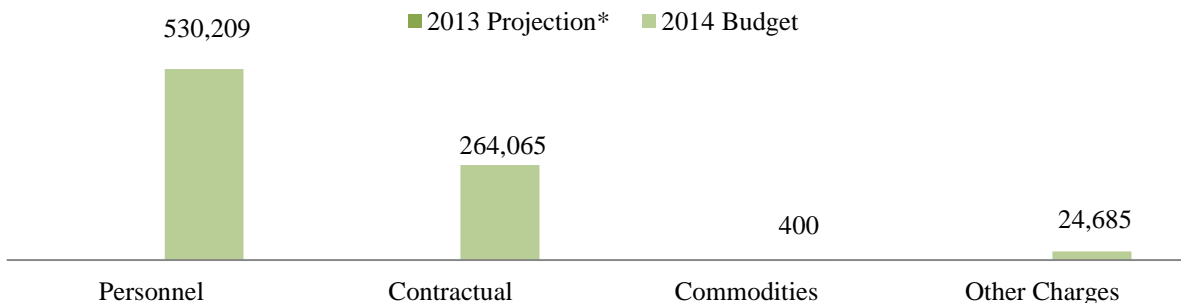
The Planning Division of the Community Development Department leads the economic development of the Village and reviews proposed land uses and development projects to ensure compatibility with the Village's Comprehensive Plan and ordinance requirements. The Division implements major planning initiatives such as corridor & special area studies, supports property owners in their marketing and/or redevelopment efforts, and processes petitions for annexations, rezoning, site plan reviews, subdivisions, aesthetics, variations and conditional use permits.

### ***2013 Accomplishments***

- Economic development initiatives including wider business retention outreach, the sale of the downtown fire station and former Dominick's site, the Request for Proposal and Purchase and Sale Agreement for the 44 acre Parcel 24 site, a Tax Increment Financing District for the Avon redevelopment, and a Business Improvement District for the Chestnut/Waukegan intersection improvements.
- Text amendments for accessory uses, auto dealers, Use Code, consolidated Boards and Commissions, and lighting.
- Management of large development projects subject to public review and regulatory processes, including GlenStar at I-294/Willow (Lennar Apartments/ LA Fitness/ Mariano's), Avon redevelopment by Regency at Golf/Waukegan (Focus Apartments/Mariano's), American College of Chest Physicians (ACCP) headquarters building, Milwaukee Avenue projects (Pita Inn, Park Place Hotel, Savers, LifeStorage) and downtown form-based code developments including Heinen's Fine Foods, Midtown Square mixed-use retail/apartment development, and Riverforest apartments.
- Enhanced customer service through easier to understand commission applications, the creation of commission staff report templates and presentations, enhanced feedback to applicants following development meetings, and the completion of a comprehensive Commissioner training session.

### ***Expenditure Analysis***

- Due to reorganization, the Planning Division was transferred from the Planning and Economic Development Department to the newly established Community Development Department in late 2013. The budget was transferred effective January 1, 2014. Prior Year information for this Division can be found on page 220 of this budget book.
- Personnel expenditures include the positions previously budgeted under the former Planning and Economic Development Department.
- Contractual expenditures include funding for memberships, printing of documents/maps, document recording, specialized development advisory services and/or research, and third-party consultants for traffic and fiscal impact studies (typically reimbursable by developers), and environmental reviews. The 2014 Budget also includes \$80,000 for the first phase of updates to the Village's Comprehensive Plan (Q4).
- Other Charges include funding for various commissions and boards.



\*Due to department reorganization, the 2013 Projection information can be found on page \*\*\* of the budget book

*Planning\**

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	530,209
Contractual	-	-	-	-	264,065
Commodities	-	-	-	-	400
Other Charges	-	-	-	-	24,685
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	-	-	-	-	819,359
<b><i>Total Expenditures</i></b>	0	0	0	0	819,359
<b><i>Funding Sources</i></b>					
Corporate Fund	-	-	-	-	819,359
<b><i>Total Funds Sources</i></b>	0	0	0	0	819,359
<b><u><i>Personnel Budget by Position</i></u></b>					
<b><i>Full Time Positions</i></b>					
Planner I	-	-	-	-	2.00
Senior Planner	-	-	-	-	1.00
Director of Planning	-	-	-	-	1.00
Economic Development Manager	-	-	-	-	1.00
<b><i>Total Full Time</i></b>	-	-	-	-	5.00
<b><i>Full Time Equivalent</i></b>	0	0	0	0	5.00

\* The budgets for Planning and Economic Development were moved to the Community Development Department effective 1/1/14  
 Previous year information can be found beginning on page 220 of this budget book

## *Engineering*

---

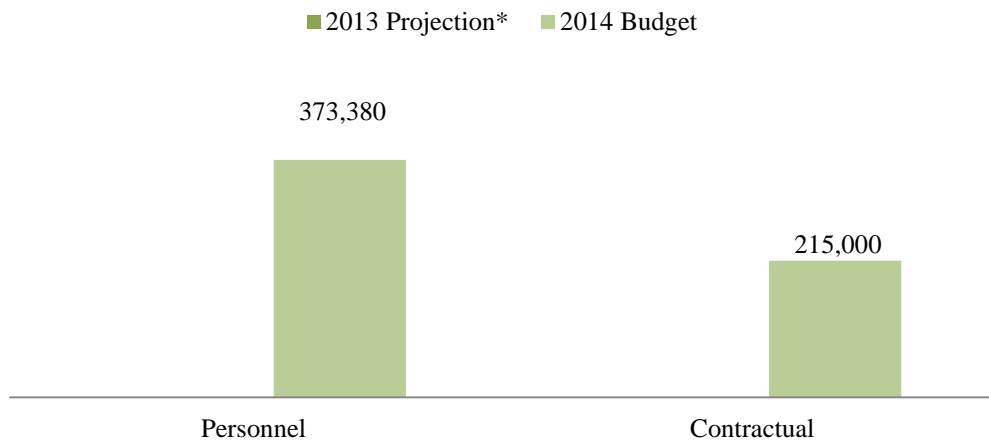
The Engineering Division of the Community Development Department is responsible for developing and implementing plans for the Village's infrastructure, including streets, and sidewalks. Additionally, the division provides engineering services (plan review, inspections and complaints) for all private projects.

### ***2013 Accomplishments***

- Staff submitted a request for grant funding for the East of Harms Stormwater Project, which was approved by the Metropolitan Water Reclamation District (MWRD) in the Fall of 2013 with construction starting in 2014.

### ***Expenditure Analysis***

- Due to reorganization, the Engineering Division was split from the Administration Division beginning with the 2014 Budget.
- Personnel expenditures include two positions previously budgeted under the Administration Division and one position previously budgeted under the Inspectional Services Division.
- Contractual expenditures include funding for engineering services, currently supplied by the staff of Baxter and Woodman.



\*Due to department reorganization, the 2013 Projection information can be found budget on page \*\*\* of the budget book

## *Engineering*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
	Actual	Budget	Budget	Actual	Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	373,380
Contractual	-	-	-	-	215,000
<i>Total Operating Expenditures</i>	-	-	-	-	588,380
<b><i>Total Expenditures</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>588,380</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	-	-	-	-	506,053
Glenview Water Fund	-	-	-	-	52,433
Glenview Sanitary Fund	-	-	-	-	24,837
North Maine Water & Sewer Fund	-	-	-	-	5,057
<b><i>Total Funds Sources</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>588,380</b>
<b><i>Personnel Budget by Position</i></b>					
<b><i>Full Time Positions*</i></b>					
Engineering Services Manager	-	-	-	-	1.00
Civil Engineer	-	-	-	-	1.00
Engineering Technician	-	-	-	-	1.00
<i>Total Full Time</i>	-	-	-	-	3.00
<b><i>Full Time Equivalent</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3.00</b>

\* Beginning 1/1/14, the Engineering Services Manager, Civil Engineer and Engineering Technician budgets were moved to the Engineering Division. These positions were previously budgeted in Community Development Administration, Inspectional Services and Capital Projects

## *Facilities Management*

---

Upon the reorganization of the former Capital Projects and Inspectional Services Department to the Community Development Department, the Facilities Management Division was transferred to the Public Works Department.

The 2012 Actuals, 2013 Original Budget, 2013 Revised Budget and 2013 Projected Actual for Facilities Management can be found on the next pages. The 2014 Budget can be found in the Public Works Department, Facilities Management Division beginning on page 187 of this budget book.

## *Facilities Management\**

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	408,964	413,183	423,902	418,193	-
Contractual	677,864	686,075	1,101,408	1,141,343	-
Commodities	506,266	700,080	712,374	707,918	-
Other Charges	694	3,200	3,200	2,500	-
Capital Outlay	1,201,304	1,659,000	1,413,382	1,226,194	-
<b>Total Operating Expenditures</b>	<b>2,795,092</b>	<b>3,461,538</b>	<b>3,654,266</b>	<b>3,496,148</b>	<b>-</b>
<i>Other Expenditures</i>					
Interfund Charges	834,949	94,216	94,216	93,536	-
<b>Total Other Expenditures</b>	<b>834,949</b>	<b>94,216</b>	<b>94,216</b>	<b>93,536</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,630,040</b>	<b>3,555,754</b>	<b>3,748,482</b>	<b>3,589,684</b>	<b>-</b>
<i>Funding Sources</i>					
Corporate Fund	991,696	1,117,409	1,128,128	1,120,805	-
Special Tax Allocation Fund	92,959	132,170	132,170	132,170	-
Glenview Water Fund	989,364	684,709	684,709	545,020	-
Glenview Sanitary Fund	41,044	57,065	57,065	63,352	-
Wholesale Water Fund	7,206	17,705	17,705	17,705	-
Commuter Parking Fund	205,771	100,074	100,074	119,526	-
North Maine Water & Sewer Fund	23,116	45,622	45,622	46,692	-
Facility Repair and Replacement Fund	1,278,886	1,401,000	1,583,009	1,544,414	-
<b>Total Funds Sources</b>	<b>3,630,040</b>	<b>3,555,754</b>	<b>3,748,482</b>	<b>3,589,684</b>	<b>-</b>
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Facilities Assistant	1.00	1.00	1.00	1.00	-
Facilities Manager	1.00	1.00	1.00	1.00	-
Lead Facilities Technician	1.00	1.00	1.00	1.00	-
Customer Service Representative I	0.33	0.33	0.33	0.33	-
<b>Total Full Time</b>	<b>3.33</b>	<b>3.33</b>	<b>3.33</b>	<b>3.33</b>	<b>-</b>
<i>Part Time Positions</i>					
Part Time Seasonal Intern	0.25	0.25	0.25	0.25	-
<b>Total Part Time</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>-</b>
<b>Total Full Time Equivalents</b>	<b>3.58</b>	<b>3.58</b>	<b>3.58</b>	<b>3.58</b>	<b>-</b>

\* Effective 1/1/14, the budget for Facilities Management was moved to the Public Works Department. The 2014 budget can be found beginning on page 189 of this budget book

## Capital Projects

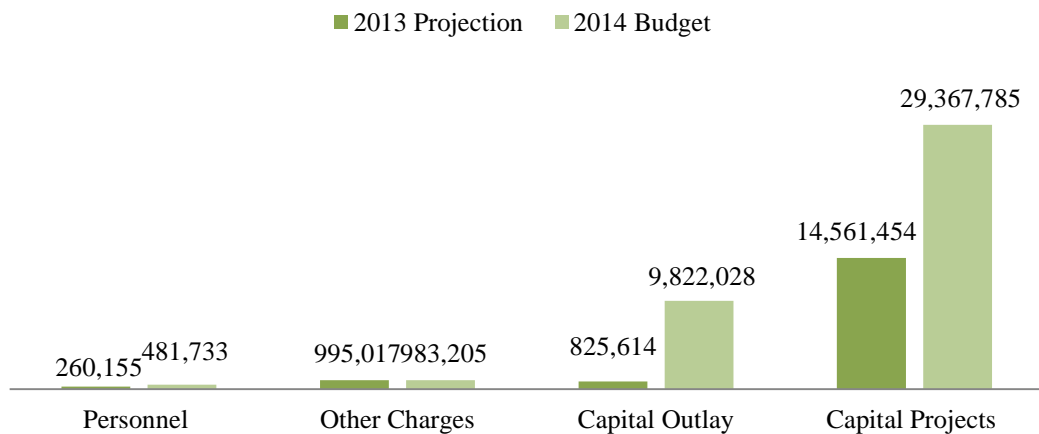
The Capital Projects Division of the Community Development Department is responsible for developing and implementing the Village's Capital Improvement Program (CIP), which includes the planning and funding for the capital maintenance of the Village's core infrastructure including roadways, potable water 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.

### 2013 Accomplishments

- The Capital Projects Division was responsible for the construction of over \$10,000,000 in public infrastructure improvements in 2013. The most notable of these improvements was the Chestnut/Waukegan intersection modernization project, where the intersection was improved by widening the intersection with adding turning lanes, new traffic signals, street lighting, and road resurfacing.

### Expenditure Analysis

- Staffing for the Division includes the Division manager and two project managers. The Division is supported by contractual staff that oversees the daily operations of the construction projects. Baxter & Woodman currently supplies the staffing for this contract.
- Other Charges include depreciation expense and principal payments on outstanding bonds.
- Capital Outlay charges include the new Fire Station 6 and Village Hall related costs.
- Capital Projects increased significantly due to the Corporate Transfer into capital projects as well as anticipated grant money for various capital projects.



## *Capital Projects*

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	251,863	259,100	259,100	260,155	481,733
Contractual	352,153	-	-	-	-
Other Charges	80,820	888,212	888,212	995,017	983,205
Capital Outlay	-	-	-	825,614	9,822,028
<b>Total Operating Expenditures</b>	<b>684,836</b>	<b>1,147,312</b>	<b>1,147,312</b>	<b>2,080,785</b>	<b>11,286,966</b>
<i>Other Expenditures</i>					
Capital Projects	7,549,889	17,139,160	18,624,395	14,561,454	29,367,785
Depreciation	1,764,665	-	-	1,764,665	1,764,665
Transfer Out	-	-	-	1,500,000	500,000
<b>Total Other Expenditures</b>	<b>9,314,554</b>	<b>17,139,160</b>	<b>18,624,395</b>	<b>17,826,118</b>	<b>31,632,450</b>
<b>Total Expenditures</b>	<b>9,999,390</b>	<b>18,286,472</b>	<b>19,771,707</b>	<b>19,906,904</b>	<b>42,919,416</b>
<i>Funding Sources</i>					
Corporate Fund	-	-	-	-	259,207
Special Tax Allocation Fund	-	-	-	-	101,706
Glenview Water Fund	1,847,460	2,978,039	3,040,495	4,488,498	5,564,565
Glenview Sanitary Fund	1,121,147	3,705,258	3,839,169	2,343,409	4,113,446
Wholesale Water Fund	62,816	-	-	62,816	62,816
Commuter Parking Fund	67,585	-	-	67,585	567,585
North Maine Water & Sewer Fund	537,851	1,054,074	1,485,977	1,495,315	1,210,502
Capital Projects Fund	4,471,116	7,021,502	7,867,174	7,910,390	28,212,032
Glen Capital Projects	311,815	2,098,000	2,109,291	2,109,291	758,576
Motor Fuel Tax Fund	1,579,600	1,429,600	1,429,600	1,429,600	2,068,980
<b>Total Funds Sources</b>	<b>9,999,390</b>	<b>18,286,472</b>	<b>19,771,707</b>	<b>19,906,904</b>	<b>42,919,416</b>
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Director	0.22	0.22	0.22	0.22	0.22
Administrative Coordinator	0.22	0.22	0.22	0.22	0.22
Design Engineer*	0.32	0.32	0.32	0.32	-
Capital Project Senior Manager*	0.22	0.22	0.22	0.22	1.00
Project Manager/CIP Coordinator*	0.22	0.22	0.22	0.22	1.00
Project Manager *	0.32	0.32	0.32	0.32	1.00
<b>Total Full Time</b>	<b>1.52</b>	<b>1.52</b>	<b>1.52</b>	<b>1.52</b>	<b>3.44</b>
<b>Total Full Time Equivalent</b>	<b>1.52</b>	<b>1.52</b>	<b>1.52</b>	<b>1.52</b>	<b>3.44</b>

\* Effective 1/1/14, 100% of the salaries for the Capital Project Senior Manager, Project Manager/CIP Coordinator and Project Manager were moved to the Capital Projects budget. A portion of their salaries were previously allocated to Administration. The portion of Design Engineer salary previously budgeted here was moved to Engineering and renamed Civil Engineer



## *Special Service Areas*

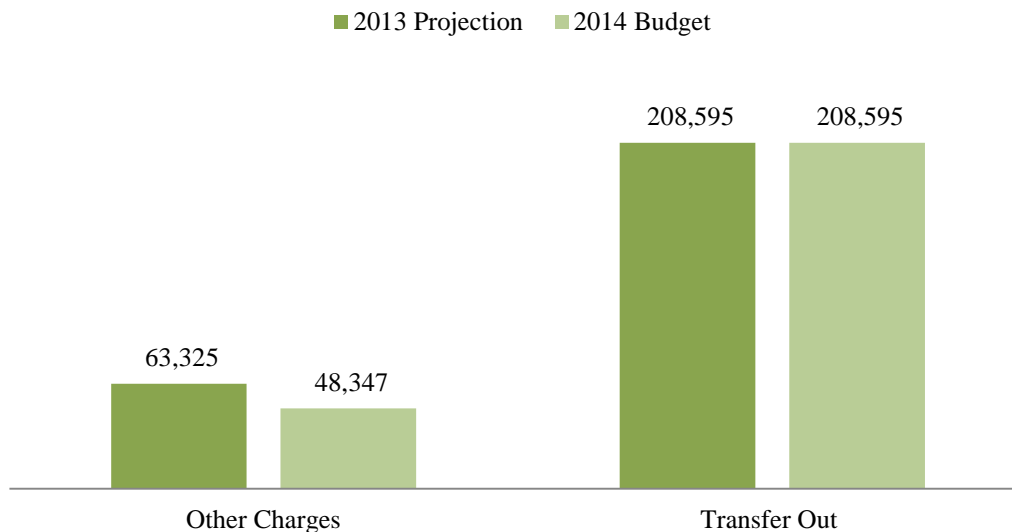
---

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

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

### ***Expenditure Analysis***

- Transfers out to Capital Projects Fund are property taxes collected for various special service areas.
- Other Charges are made up of bond principal and interest payments.



*Special Service Areas*

---

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012	Original	Revised	Projected	2014
	Actual	Budget	Budget	Actual	Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Other Charges	53,644	63,325	63,325	63,325	48,347
<b><i>Total Operating Expenditures</i></b>	<b>53,644</b>	<b>63,325</b>	<b>63,325</b>	<b>63,325</b>	<b>48,347</b>
<i>Other Expenditures</i>					
Interfund Charges	881	-	-	-	-
Transfer Out	211,649	208,595	208,595	208,595	208,595
<b><i>Total Other Expenditures</i></b>	<b>212,530</b>	<b>208,595</b>	<b>208,595</b>	<b>208,595</b>	<b>208,595</b>
<b><i>Total Expenditures</i></b>	<b>266,174</b>	<b>271,920</b>	<b>271,920</b>	<b>271,920</b>	<b>256,942</b>
<b><i>Funding Sources</i></b>					
Special Service Area Bond Fund	266,174	271,920	271,920	271,920	256,942
<b><i>Total Funds Sources</i></b>	<b>266,174</b>	<b>271,920</b>	<b>271,920</b>	<b>271,920</b>	<b>256,942</b>

This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*CAPITAL SPENDING AND DEBT  
MANAGEMENT*

## *Capital Improvements Program*

---

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

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

This section provides a broad overview of the CIP and its elements. To gain a more in-depth perspective of the five year program, the reader should refer to the 2014-2018 Capital Improvement Program, a separately published document. This document contains detailed project descriptions, revenue sources, detailed mapping, and analysis of the comprehensive five year program.

### ***CIP Criteria***

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

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

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

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

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

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

### ***CIP Project Descriptions***

The following information is included for each project that is included in the 2014-2018 CIP.

#### ***Project Type***

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

#### ***Name of Project***

This section of the CIP gives the project a title.

#### ***Project Number***

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

#### ***Total Project Cost***

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

#### ***Cost by Year***

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

#### ***Description***

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

#### ***Map***

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

### ***CIP Process***

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

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

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

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

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

### ***CIP Funding***

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

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

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

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

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

### ***Capital Improvement Program Budget***

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

The CIP projects within the annual CIP Budget utilize project length budgeting. Therefore, costs associated with an extensive multi-year projects could span several years but expenditures would be approved in the year that the project was started. For instance, all expenditures associated with the construction of a new municipal building would be approved in 2014 if the project began in 2015 and was completed in 2018.

However, certain projects that span several years can be considered autonomous projects based upon the different project functions. For instance, if the Village has a road construction project that starts in 2013 with design of the roadway and then construction of the roadway in 2014, each function is separated and budgeted to the distinct budget year.



### ***Impact on Operating Budget***

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

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

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

From 2014-2018, the Village currently plans to directly transfer \$39,200,000 from the Corporate Fund for capital projects.

There is also a minimal impact on the 2014 operating budget associated with the increase in ongoing costs. The budgeted capital items are modifications or improvements to existing capital items and not creations or expansions of capital. Therefore, there is a minimal increase in annual operating costs, such as personnel, supplies, or equipment. In most instances operating costs are projected to remain constant offsetting the impact of inflation.

### ***Non- Routine Capital Expenditures that Impact the Operating Budget***

<b>Project</b>	<b>Description</b>	<b>Impact on Operating Budget</b>
<b>Crack Sealing</b>	The annual program seals roadway cracks to prevent water from penetrating the base material and causing deterioration. Crack sealing extends the life of the roadway.	Significant Reduction – Greater than \$100K for reduced resurfacing costs
<b>Restoration and Tree Trimming &amp; Removal</b>	A project may require trees to be removed or trimmed which is part of the project budget.	Moderate Reduction - \$25K to \$100K for reduced tree removals and trimming

Project	Description	Impact on Operating Budget
<b>Seal Coating Pilot Project</b>	As new technologies emerge that claim to extend pavement lives, the Village Public Works and Engineering staff will test some new products to see if a cost-benefit for future maintenance exists.	Small Reduction – Less than \$10K for the purchase of fewer materials.
<b>Water Main Lining</b>	The lining of water mains extends the life of the main and prevents future water main breaks.	Significant Reduction – Greater than \$100K in water main repairs
<b>Sanitary Sewer Lining</b>	The lining of the sewer mains extends the life of the main and prevents infiltration.	Significant Reduction – Greater than \$100K in sewer main repairs
<b>Sanitary Sewer Television Inspections</b>	Sewer televising identifies areas of concern and preventative maintenance is performed	Small Reduction – Less than \$10K in routine maintenance costs
<b>Navy Bypass Sewer Phase II</b>	This project will prevent flooding in various locations	Small Reduction – Less than \$10K in routine maintenance costs
<b>Public Works</b>	Repairs to the facility HVAC system.	Moderate Reduction - \$25K to \$100K for reduced energy costs.
<b>Fire Station 8</b>	Repair of roof that is experiencing rusting and weather corrosion	Moderate Reduction - \$25K to \$100K for reduced emergency repairs
<b>Pump Stations</b>	Replacement of sump pumps to reduce basement flooding during heavy rain events.	Moderate Reduction - \$25K to \$100K for reduced water damage

## ***Capital Improvement Program***

---

### ***CORE INFRASTRUCTURE***

#### **Design**

**\$777,673**

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

#### **Road Resurfacing**

**\$1,062,854**

Street resurfacing and minor water, sanitary sewer, and storm sewer rehabilitation. Typical work involves grinding of street surface, underground utility spot repairs, minor concrete work, roadway patching, street surface placement, and landscape restoration. Minor Area Repair Strategy – Asphalt (MARS-A) and Minor Area Repair Strategy - Concrete (MARS-C) used throughout the Village is included. There will be a total of 2.1 miles resurfaced in 2014. The roadways include:

- Chandler Lane (Glenlake Drive to west end)
- Norwich Court (Glenlake Drive to cul-de-sac)
- Warrington Court (Glenlake Drive to east end)
- Trowbridge Court (Glenlake Drive to east end)
- Warwick Lane/Court (Glenlake Drive to north end)
- Trent Court (Glenlake Drive to cul-de-sac)
- Glenlake Drive (Pfungsten Road to Warrington Court)
- Huber Lane (Central Road to cul-de-sac)
- Grove Street (Spruce Street to Roosevelt Road)
- Covert Road (Washington Road to Michael Manor)
- Chatham Road – MARS (Glenview Road to south end)
- Hawthorne Road – MARS (East Lake Avenue to Elmwood Avenue)
- MARS Asphalt (various locations Village-wide)
- MARS Concrete (supplemental to Public Works budget)

#### **Road Reconstruction**

**\$8,126,091**

Street reconstruction, sanitary sewer replacement/relining, water main replacement, and storm sewer replacement/relining. Typical work involves street removal, curb removal, underground utility installation/replacement/relining/repairs, public utility relocations, curb installation, sidewalk slab replacement, roadway base repair, street pavement installation, parkway grading, and landscape restoration. There will be a total 2.0 miles reconstructed in 2014. The roadways include:

- Colfax Avenue (Harlem Avenue to Shermer Road)
- Westview Road (Glenayre Drive to west end)
- Glendale Drive (Westview Road to Central Parkway)
- Central Road (Glenridge Drive to Glendale Road)
- Dewes/Henley/Harlem (south of Downtown)

## ***ANCILLARY PROJECTS***

### **Crack Sealing** **\$84,240**

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

### **Inspectional Services for Construction** **\$600,480**

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

### **Miscellaneous Restoration/Tree Trimming & Removal** **\$52,400**

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

### **Natural Resource Project Construction** **\$44,000**

This project includes the implementation of new natural resource projects based upon the approved Plan for Nature in Glenview. Village staff seeks grants, and projects are recommended for funding with matching CIP revenues.

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

During 2010, the Village received a 0% interest loan along with a grant (25%) to rebuild Reach 1 of the North Branch of the Chicago River, just south of Willow Road, as a high-priority natural resources project. The project re-meandered the river, stabilized the banks and provided various riffle pools. 2014 reflects year four of the twenty year payback schedule.

### **Techny Trail Segment IV- Construction** **\$94,985**

This segment of the Techny Trail will interconnect Glenview's shared use path adjacent to the North Glen Metra Station with Northbrook's existing shared use path. This budget represents the Village's local match to a grant.

### **Techny Trail Segment IV- Inspection** **\$25,200**

This is the Village's share for inspecting and documenting the construction (see above) of this segment of the Techny Trail.

### **Ph III Inspectional Services- Greenwood/W. Lake** **\$245,000**

This budget will cover the Village's share for the Phase III engineering for the Greenwood/West Lake intersection. This will include daily inspections, IDOT documentation and managing resident outreach and the project schedule.

**Ph III Inspectional Services - Centennial Trail** **\$30,000**

The Centennial Trail will interconnect the shared use path along West Lake Avenue with Glenbrook South High School. This budget is the Village's share in the inspections and documentation related to this project.

**Greenwood/West Lake Intersection Construction** **\$810,000**

A substantial project will be completed to improve the functionality and safety at the Greenwood/West Lake intersection. A new traffic signal will be installed along with added traffic capacity, turning movements and storm sewer improvements. This budget is the Village's share (30%) in related to a Surface Transportation Program (STP) grant which is federal funds administered through the State.

**Centennial Trail Construction** **\$210,000**

The Village's local share (20%) to construct a shared-use path between the The Glen shared-use path system with Glenbrook South High School. The Illinois Transportation Enhancement Program (ITEP) will cover the additional outside funds.

**Centennial Trail UP Construction** **\$250,000**

A portion of the Centennial Trail will be constructed through Union Pacific's (UP) right-of-way along West Lake Avenue. The project will include a new safety crossing and gate.

**Village-Wide Bike Route Marking and Signage Ph II** **\$11,000**

The project will include roadway markings and signage to designated bike routes Village-wide.

**Seal Coating** **\$20,000**

In coordination with the Village's Public Works Department approximately one-half miles of Village roadway will be seal coated to extend the service life of the existing pavement.

***WATER SYSTEM PROJECTS***

**Overlook Water Main** **\$463,000**

The water main along Overlook Drive from Waukegan Road to Country Lane will be replaced in coordination with the Avon Site's redevelopment.

**High Priority Water Main Lining Ph I** **\$204,196**

The Village has identified public water mains that are critical due to their proximity to existing structures. This multi-phase project will either reline or replace these mains.

**Glenview Road Water Main** **\$338,000**

The water main along Glenview Road from the Metra tracks to Church Street will be replaced in coordination with the Midtown Square project.

**Normandy Lane** **\$420,000**

The water main along Normandy Lane will be replaced in coordination with the homeowner's resurfacing of this private street.

**Wagner Road** **\$738,000**

The water main along Wagner Road between Glenview Road and Lake Avenue has had multiple breaks over the last few years. It is planned to be either relined or replaced.

***SANITARY SEWER PROJECTS***

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

One of the cost sharing programs approved by the Village Board includes converting gravity sanitary sewer services susceptible to backup to overhead services. This greatly reduces the risk of sanitary flooding in basements. The current program is 50/50 cost share up to \$7,500.

**East of Harms Phase III** **\$700,000**

The first two phases of the East of Harms sanitary sewer system project have been completed and phase III will include post testing and potential sanitary sewer storage.

**Wagner Becker Pleasant Queens SSES** **\$46,080**

This project will include a Sanitary Sewer Evaluation Study (SSES) for the areas in Glenoak Acres east of Wagner Road including Becker, Pleasant and Queens. The SSES will identify any projects required to bring this sanitary sewer system into current compliance.

**Park Manor SSES** **\$71,400**

This project will include a Sanitary Sewer Evaluation Study (SSES) for the Park Manor area. The SSES will identify any projects required to bring this sanitary sewer system into current compliance.

**Sanitary Sewer Lining** **\$181,965**

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

**Sanitary Sewer Television Inspections** **\$104,000**

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

***STORM WATER PROJECTS***

**Accelerated Stormwater Design** **\$90,000**

As part of the Village’s 2014-2018 CIP budget cycle, the Village Board approved accelerating stormwater projects Village-wide in response to recent flooding. This budget will complete preliminary engineering plans for projects in the five-year plan.

**Cost Sharing Program – Engineering Inspections** **\$20,000**

One of the cost-sharing programs approved by the Village Board includes completing an engineering inspection and report by a PE. The Village has negotiated rates and pays 50% of the cost (or \$400).

**Dewes, Henley, and Harlem** **\$2,900,000**

This project includes the stormwater components within the Dewes, Henley, Harlem (south of Downtown) project. The project will include 3,100 feet of new 48-inch truck sewer and a new stormwater detention basin to benefit 174 homes.

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

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

**Storm Sewer TV Inspections** **\$83,200**

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

**Storm Water Lining** **\$75,000**

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

**Rolling Pass/Central/Wedel (GPGC)** **\$310,000**

After completing resident outreach related to the Glenview Park Golf Course (GPGC) project, there were neighborhoods upstream of the course where improvements could be coordinated. This budget will increase conveyance upstream of the GPGC to the new detention being constructed.

**Golf Course Detention Project** **\$1,700,000**

As part of an Intergovernmental Agreement with the Park District, the Village will fund the construction of 17 acre-feet of new storm water detention on the Glenview Park Golf Club site. This project will benefit over 130 homes.

**East of Harms Project Management and Inspections** **\$350,000**

This will include the daily inspections and documentation for the East of Harms regional stormwater project to benefit over 1,100 homes.

**East of Harms Regional Stormwater Project Construction** **\$6,545,000**

This project will address regional flooding issues for the areas in corporate Glenview east of Harms Road. This area includes over 1,100 homes that will all receive various levels of benefit. The project will include three backflow prevention devices, a new 84-inch detention/conveyance pipe and two new lift stations. The Village is currently pursuing outside agency funding from MWRD as part of their Phase II countywide stormwater program.

## ***NORTH MAINE UTILITIES***

### **Infrastructure Projects** **\$735,887**

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

## ***THE GLEN***

### **Development Department Fees** **\$87,000**

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

### **Storm Water Control Devices Design** **\$45,000**

This project will include the design for sluice gate control devices within The Glen's storm sewers to ease long-term maintenance.

### **Close Old Willow at Patriot** **\$30,000**

After the Union Pacific (UP) train derailment at Shermer Road, the Village completed some temporary traffic improvements to accommodate area traffic. Upon reopening Shermer Road at the UP crossing, this temporary access to Patriot at Old Willow Road will be closed.

### **Willow Road Overpass Pedestrian Improvements** **\$120,000**

This budget will be coordinated with IDOT to improve pedestrian access along Willow Road over the Metra tracks.

### **Navy By Pass Sewer** **\$476,576**

Last major segment of Glen storm water system to reduce flooding on Shermer Road and Patriot Boulevard.

## ***FACILITIES MANAGEMENT***

### **Village Hall** **\$58,000**

Basic building maintenance/upkeep only to be performed and elevator hydraulic repairs.

### **Capital Projects Building** **\$5,000**

Preventative maintenance programs in place. Exterior painting scheduled for 2014.

### **Public Works – Phase I** **\$103,000**

This facility is the administration area at the Public Works campus. HVAC units have reached their life expectancies and are scheduled for replacement.

### **Public Works – Phase II** **\$10,000**

This phase of the campus houses a restroom and fuel filling station, materials, equipment and the Village's road salt supply.



<b>Public Works – Phase III</b>	<b>\$14,000</b>
This phase of the campus is the main garage that houses the department’s vehicles, equipment, materials, etc. Future projects include epoxy floor replacement.	
<b>Police Station</b>	<b>\$252,000</b>
Facility camera replacements scheduled for 2014. Future projects include interior remodeling.	
<b>Fire station 6</b>	
New station being constructed in 2014	
<b>Fire Station 8</b>	<b>\$103,000</b>
Repairs to the roof are scheduled for 2014. Epoxy flooring and condensing unit replacements will also take place in 2014. Future projects include window and glass door replacement in 2015.	
<b>Fire Station 13</b>	<b>\$21,000</b>
Interior maintenance elements planned are painting in 2014 and carpeting replacement.	
<b>Fire Station 14</b>	<b>\$30,000</b>
Interior maintenance planned are painting in 2014 and carpeting replacement and exterior painting.	
<b>Salt Storage Structure</b>	<b>\$47,000</b>
This facility will be built in 2014. The proposed capacity of this structure is 3,500 tons. A \$250,000 state grant has been approved for this facility.	
<b>Downtown Train Station</b>	<b>\$140,000</b>
This station, built in the mid-1990’s, requires needed exterior element repairs. Plaza/stair repairs are planned for 2014. HVAC improvements are also planned for 2014.	
<b>North Glen Train Station</b>	<b>\$65,000</b>
Brick paver cleaning and sealing is high priority in order to maintain life expectancy, which is shortened by de-icing products. Brick pavers are showing signs of decay similar to what occurred at Depot Street Metra Station; therefore maintenance is scheduled for 2014 and also parking lot line painting.	
<b>West Lake Pump Station</b>	<b>\$10,000</b>
Exterior element repairs included driveway seal coating and line painting.	
<b>Rugen Sr. Pump Station</b>	<b>\$25,000</b>
This reservoir houses 6 million gallons of potable water that is distributed throughout the Village. Ventilation exhaust fans are planned for replacement in 2014.	
<b>Rugen Jr. Pump Station</b>	<b>\$165,000</b>
Sump pump replacements scheduled for 2014 to help reduce basement flooding during heavy rain events.	

This page intentionally left blank.

<b>CORE INFRASTRUCTURE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>TOTAL</b>
<b>Design</b>						
Roadway Design (Pavement Testing, IMS, Surveying)	88,400	-	-	-	-	88,400
CCDD Testing	50,000	-	-	-	-	50,000
Road Design Phase (B&W)	459,000	-	-	-	-	459,000
Harlem Avenue (Glenview to Golf) Ph I Engineering (STP)	35,000	-	-	-	-	35,000
Bridge and Retaining Wall Inspection and Assessment	5,273	-	-	-	-	5,273
NHS NBI Element Level Inspection - Cost TBD	TBA	-	-	-	-	TBA
Chestnut Bridge Phase II Design	80,000	-	-	-	-	80,000
Village Contribution to East Lake/Waukegan Ph I Design	50,000	-	-	-	-	50,000
Natural Resource Project Design	10,000	-	-	-	-	10,000
<b>Design Subtotal</b>	<b>777,673</b>	<b>894,468</b>	<b>730,580</b>	<b>600,000</b>	<b>423,400</b>	<b>\$ 3,426,121</b>
<b>Road Resurfacing</b>						
Chandler Ln	17,103	-	-	-	-	17,103
Norwich Court	28,392	-	-	-	-	28,392
Warrington Ct	16,585	-	-	-	-	16,585
Trowbridge Ct	28,392	-	-	-	-	28,392
Warwick Ln/Ct	59,684	-	-	-	-	59,684
Trent Ct, N & S	29,406	-	-	-	-	29,406
Glenlake Dr - 3 CDS	153,771	-	-	-	-	153,771
Huber Lane	90,990	-	-	-	-	90,990
Grove	91,038	-	-	-	-	91,038
Covert Road	258,342	-	-	-	-	258,342
Chatham (MARS)	97,812	-	-	-	-	97,812
Hawthorne (MARS)	56,317	-	-	-	-	56,317
MARS Asphalt	69,607	-	-	-	-	69,607
MARS Concrete Supplemental to PW	65,416	-	-	-	-	65,416
<b>Road Resurfacing Subtotal</b>	<b>1,062,854</b>	<b>1,684,705</b>	<b>3,534,684</b>	<b>2,987,724</b>	<b>4,475,641</b>	<b>\$ 13,745,608</b>
<b>Road Reconstruction</b>						
Colfax Avenue	2,916,077	-	-	-	-	2,916,077
Westview Road	498,218	-	-	-	-	498,218
Glendale Drive	820,932	-	-	-	-	820,932
Central Road	906,272	-	-	-	-	906,272
Dewes Henley Harlem (Except Storm)	2,984,592	-	-	-	-	2,984,592
<b>Road Reconstruction Subtotal</b>	<b>8,126,091</b>	<b>7,839,350</b>	<b>5,492,736</b>	<b>4,053,122</b>	<b>4,671,333</b>	<b>\$ 30,182,632</b>
<b>Ancillary Projects</b>						
Reach 1 payback	24,557	24,557	24,557	24,557	24,557	122,785
Willow Sanders(IDOT)	-	181,150	-	-	-	181,150
Harlem Ave (Glenview to Golf) Construction (STP)	-	-	-	2,064,644	-	2,064,644
Safe Route to School Sidewalk	-	219,000	-	-	-	219,000
Village-wide Bike Route Marking and Signage Ph III	-	97,920	-	-	-	97,920
Chestnut Bridge Ph III Construction	-	-	158,400	-	-	158,400
Chestnut Bridge Ph III Inspections	-	-	88,000	-	-	88,000
Lake Ave/Milwaukee Ave (Contribution to IDOT project)	-	-	765,888	-	-	765,888
Milwaukee Resurface Glenview to Greenwood (IDOT)	-	-	-	-	-	-
Techy Trail Segment IV - Construction	94,985	-	-	-	-	94,985
Techy Trail Segment IV - Inspection	25,200	-	-	-	-	25,200
Natural Resource Project Construction	44,000	44,000	44,000	44,000	44,000	220,000
Miscellaneous Restoration / Tree Trimming & Removal	52,400	54,496	56,676	58,943	61,301	283,816
Crack Sealing (managed by PW & Baxter)	84,240	87,610	91,114	94,759	94,759	452,482
Seal Coating	20,000	25,000	25,000	25,000	25,000	120,000
Ph III Inspectional Services (B&W) - Glenview Road Downtown (STP)	-	-	-	218,178	-	218,178
Ph III Inspectional Services (B&W) - Harlem (Glenview to Golf) (STP)	-	-	-	135,054	-	135,054
Ph III Inspectional Services (B&W) - Greenwood/W. Lake (STP)	245,000	-	-	-	-	245,000
Ph III Inspectional Services (B&W) - Greenwood/W. Lake/Centennial Trail (ITEP)	30,000	-	-	-	-	30,000
Glenview Road (Downtown) Construction (STP)	-	-	-	944,081	-	944,081
Greenwood/West Lake Intersection Construction (STP)	735,000	-	-	-	-	735,000
Greenwood/West Lake/Centennial Trail Construction (ITEP)	210,000	-	-	-	-	210,000
Greenwood/West Lake UP Construction	250,000	-	-	-	-	250,000
Greenwood/West Lake UP Construction Right Turn Lane SB	75,000	-	-	-	-	75,000
East Lake Ave Flick Park Overpass	TBA	-	-	-	-	TBA
Village-wide Bike Route Marking and Signage Ph II	11,000	-	-	-	-	11,000
Baxter Trail/Fence-Connection from Chestnut to N' end of Loyola Academy fields split rail)	-	-	-	-	140,000	140,000
Inspectional Services(B&W)	600,480	520,216	515,296	380,004	494,195	2,510,191
<b>Ancillary Projects Subtotal</b>	<b>2,501,862</b>	<b>1,253,949</b>	<b>1,768,931</b>	<b>3,989,220</b>	<b>883,812</b>	<b>\$ 10,397,774</b>
<b>Water System Projects</b>						
Overlook Water Main	463,000	-	-	-	-	463,000
Pine Street	-	345,600	-	-	-	345,600
Glenview Road Water Main (Downtown)	338,000	-	-	-	-	338,000
Happy Hollow (Willowbrook School)	-	-	1,196,000	-	-	1,196,000
Elmdale and Pickwick (North of W Lake) - 2019 \$900k	-	-	-	-	-	-
Linneman Street (Henking/Wedel/Meadowlark)	-	510,000	-	-	-	510,000
Normandy Lane	420,000	-	-	-	-	420,000
Lilac (Milwaukee to Maple)	-	-	-	-	312,500	312,500
Linden (Maple to Magnolia)	-	-	-	-	402,000	402,000
Locust (Maple to Magnolia)	-	-	-	-	381,600	381,600
Greenwillow/Woodview (West of Tinker Way)	-	-	-	-	237,500	237,500
Wagner Road	738,000	-	-	-	-	738,000
Linneman (Harlem to Lehigh)	-	-	-	242,500	-	242,500
Lindenwood (Flick to Pam Anne)	-	-	-	262,500	-	262,500
Linneman (Elmgate to Golf Parking Lot)	-	-	-	250,000	-	250,000
Water Strategic Plan	-	-	-	-	385,000	385,000
Queens SSA	-	-	-	340,200	-	340,200
High Priority Water Main Lining Ph IV	-	-	-	-	300,000	300,000
High Priority Water Main Lining Ph III	-	-	-	325,000	-	325,000
High Priority Water Main Lining Ph II	-	300,000	-	-	-	300,000
High Priority Water Main Lining Ph I	204,196	-	-	-	-	204,196
<b>Water System Projects Subtotal</b>	<b>2,163,196</b>	<b>1,155,600</b>	<b>1,196,000</b>	<b>1,420,200</b>	<b>2,018,600</b>	<b>7,953,596</b>

<b>CORE INFRASTRUCTURE</b>	2014	2015	2016	2017	2018	TOTAL
<b>Sanitary Sewer Projects</b>						
Sanitary Sewer TV Inspections (review & report)	104,000	108,160	112,486	116,986	116,986	558,618
Sanitary Sewer Lining (and/or supplementing Park Manor/Colfax Rehab)	103,965	-	-	-	-	103,965
Sanitary Sewer Lining	-	400,000	100,000	135,000	195,000	830,000
Sanitary Sewer Lining - Tier 1	78,000	120,000	-	-	-	198,000
Wagner Becker Pleasant Queens SSES	46,080	-	-	-	-	46,080
Wagner SSES SSA	-	-	162,560	-	-	162,560
Park Manor SSES (Colfax)	71,400	-	-	-	-	71,400
East of Harms Ph III	700,000	-	-	-	-	700,000
Cost Sharing Program - Overhead Sanitary Conversion	50,000	50,000	50,000	50,000	50,000	250,000
<b>Sanitary Sewer Projects Subtotal</b>	<b>1,153,445</b>	<b>678,160</b>	<b>425,046</b>	<b>301,986</b>	<b>361,986</b>	<b>2,920,623</b>
<b>Storm Water Projects</b>						
Storm Sewer TV Inspections (review & report)	83,200	86,528	89,989	93,589	93,589	446,895
Accelerated Storm water Design	90,000	100,000	50,000	240,000	-	480,000
Dewes Henley Harlem (Storm Only)	2,900,000	-	-	-	-	2,900,000
Rolling Pass (GPGC)	135,000	-	-	-	-	135,000
Central Road (GPGC)	125,000	-	-	-	-	125,000
Harrison/Ronald	-	-	-	-	2,117,500	2,117,500
Glenwood/Central	-	-	-	-	512,000	512,000
Tall Trees Culverts Phase II	-	-	300,000	-	-	300,000
Tall Trees Culverts - Phase I	-	300,000	-	-	-	300,000
Park Manor	-	1,200,000	-	-	-	1,200,000
Northfield Woods	-	880,000	-	-	-	880,000
Bellwood/Westbrook	-	120,000	-	-	-	120,000
Pickwick/Thornwood	-	200,000	-	-	-	200,000
North Glenayre Drive	-	-	250,000	-	-	250,000
Bonnie Glen	-	-	1,600,000	-	-	1,600,000
GOA - Near North (Includes Cole Park)	-	-	600,000	-	-	600,000
Greenwood/Winnerka	-	-	-	1,300,000	-	1,300,000
GOA - Northeast	-	-	-	600,000	-	600,000
Bette/Gloria	-	-	-	62,500	-	62,500
Glenwood/Central	-	-	-	168,000	-	168,000
Wedel Lane (GPGC)	50,000	-	-	-	-	50,000
Golf Course Detention Project	1,700,000	-	-	-	-	1,700,000
East of Harms Project Management and Inspections	350,000	-	-	-	-	350,000
East of Harms Regional Storm water Project Construction	6,545,000	-	-	-	-	6,545,000
Rain Garden Program	15,000	15,000	15,000	15,000	15,000	75,000
Storm Water Lining	75,000	85,000	50,000	100,000	100,000	408,000
Cost Sharing Program - Engineering Inspections	20,000	25,000	20,000	20,000	20,000	105,000
<b>Storm Water Projects Subtotal</b>	<b>12,088,200</b>	<b>3,009,528</b>	<b>2,974,989</b>	<b>2,599,089</b>	<b>2,858,089</b>	<b>23,529,895</b>
<b>TOTAL CORE INFRASTRUCTURE USES</b>	<b>27,873,322</b>	<b>16,515,760</b>	<b>16,122,966</b>	<b>15,951,341</b>	<b>15,692,861</b>	<b>\$ 92,156,250</b>
<b>NORTH MAINE UTILITIES</b>						
Infrastructure Projects Based on the Master Plan	735,887	757,964	780,702	804,123	828,247	3,906,923
<b>TOTAL NORTH MAINE USES</b>	<b>735,887</b>	<b>757,964</b>	<b>780,702</b>	<b>804,123</b>	<b>828,247</b>	<b>3,906,923</b>
<b>THE GLEN</b>						
Development Department Fees	87,000	133,080	128,949	-	-	349,029
Storm water Control Devices Design	45,000	900,000	-	-	-	945,000
Close Old Willow at Patriot	30,000	-	-	-	-	30,000
Willow Road Overpass Pedestrian Improvements	120,000	-	-	-	-	120,000
Patriot Blvd (GLEN)	-	-	1,722,240	1,337,606	-	3,059,846
Chestnut Ave (GLEN)	-	-	756,288	-	-	756,288
West Lake Ave (GLEN)	-	-	603,477	861,120	-	1,464,597
Lehigh Avenue (GLEN)	-	-	-	1,435,200	-	1,435,200
Navy By Pass Sewer	476,576	-	-	-	-	476,576
<b>TOTAL GLEN USES</b>	<b>758,576</b>	<b>1,033,080</b>	<b>3,210,954</b>	<b>3,633,926</b>	<b>-</b>	<b>8,636,536</b>
<b>PUBLIC WORKS</b>						
<b>Facilities Management</b>						
Village Hall	58,000	15,000	175,000	25,000	-	273,000
Village Hall Annex	-	-	-	-	-	-
Support Services	-	-	-	-	-	-
Capital Projects	5,000	-	6,000	-	-	11,000
Public Works Ph I	103,000	92,000	6,500	-	120,000	321,500
Public Works Ph II	10,000	9,500	-	8,000	-	27,500
Public Works Ph III	14,000	90,000	-	5,000	15,000	124,000
Police Station	252,000	97,000	62,000	19,000	111,000	541,000
Fire Station 6	-	-	-	-	-	-
Fire Station 7	-	-	4,000	-	-	4,000
Fire Station 8	103,000	46,000	40,000	10,000	21,000	220,000
Fire Station 13	21,000	25,000	24,000	-	19,000	89,000
Fire Station 14	30,000	32,000	46,000	-	5,000	113,000
Galler Park Well House	-	-	-	-	-	-
North Parking Garage	-	-	-	-	-	-
South Parking Garage	-	-	-	-	-	-
Salt Storage Structure	47,000	-	-	-	-	47,000
<b>Facilities Management Subtotal</b>	<b>643,000</b>	<b>406,500</b>	<b>363,500</b>	<b>67,000</b>	<b>291,000</b>	<b>1,771,000</b>
<b>Water Facilities and Train Stations</b>						
Downtown Train Station	140,000	44,000	46,000	10,000	64,000	304,000
Downtown Train Station West Platform Warming Shelter	-	-	-	-	-	-
North Glen Train Station	65,000	138,000	10,000	10,000	10,000	233,000
North Glen Train Station Warming House	-	-	-	-	-	-
West Lake Pump Station	10,000	8,500	-	-	-	18,500
Rugen Sr. Pump Station	25,000	-	15,000	-	-	40,000
Rugen Jr. Pump Station	165,000	63,000	-	-	-	228,000
Laramie Pump Station	-	-	-	-	-	-
East Lake Lift Station	-	8,000	-	-	-	8,000
Heatherfield Lift Station	-	-	-	-	-	-
Waukegan Road Elevator Tank	-	-	-	-	-	-
<b>Water Facilities and Train Stations Subtotal</b>	<b>405,000</b>	<b>261,500</b>	<b>71,000</b>	<b>20,000</b>	<b>74,000</b>	<b>831,500</b>
<b>Total Public Works</b>	<b>1,048,000</b>	<b>668,000</b>	<b>434,500</b>	<b>87,000</b>	<b>365,000</b>	<b>2,602,500</b>
<b>TOTAL 2014-2018 CAPITAL IMPROVEMENT PROGRAM</b>	<b>\$ 30,415,785</b>	<b>\$ 18,974,804</b>	<b>\$ 20,549,122</b>	<b>\$ 20,476,390</b>	<b>\$ 16,886,108</b>	<b>\$ 107,302,209</b>

## *Debt Management*

---

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

### **Long-Term Bonds**

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

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

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

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

### **Bond Types**

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

#### *General Obligation Bonds*

This type of bond relies on property tax financing rather than current operating revenues. Because of Glenview’s status as a ‘home rule’ community, voter approval is not required before the issuance of these types of bonds.

#### *Revenue Bonds*

These bonds are similar to general obligation bonds except that they do not have the support of local property tax base for repayment. Instead, a source of revenue related to the project is pledged for repayment of the bonds. A typical revenue bond is related to the Water Fund. The user charges of the Water Fund can be pledged for repayment of the bonds, as it is a reliable source of revenue. Debt service payments would then claim priority for spending from the fund

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

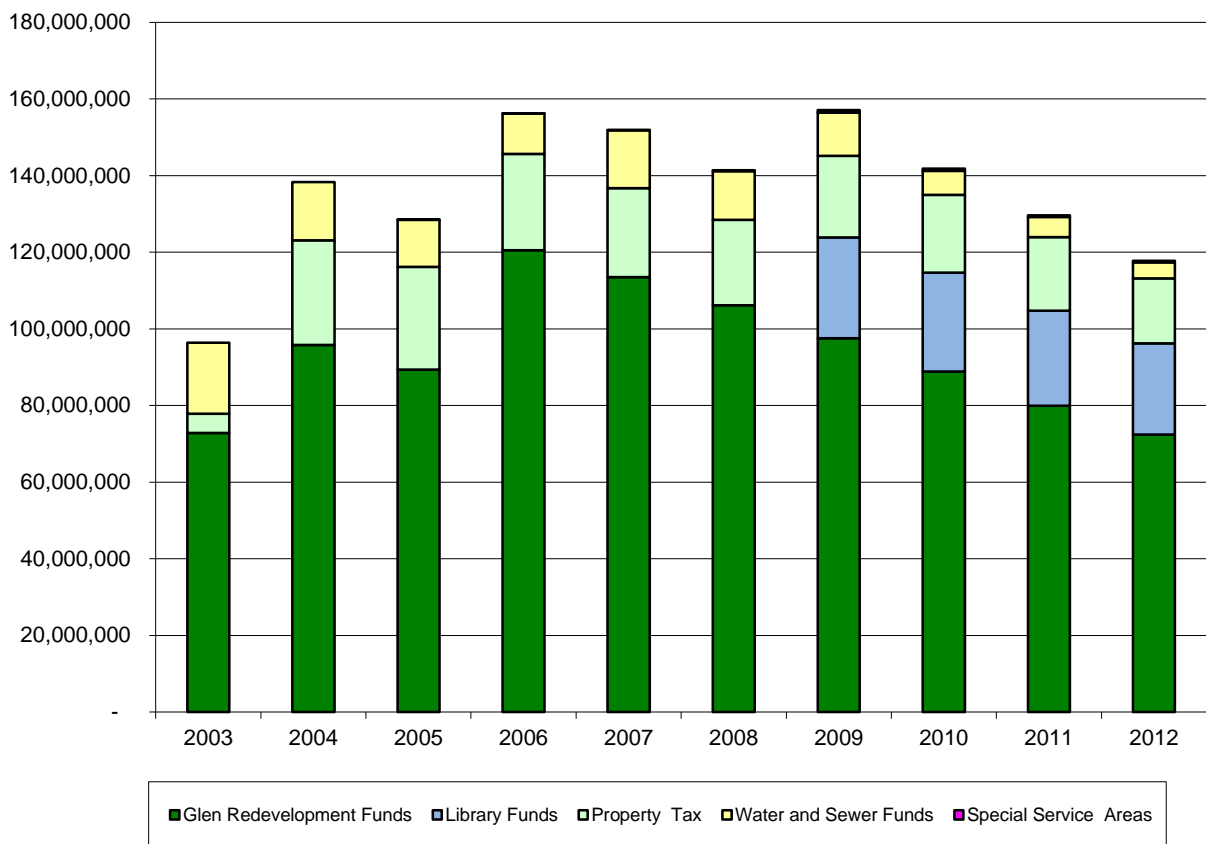
Special Service Area Bonds

Special Service Area financing is a special bonding arrangement for capital improvements benefiting residents in specific areas of the Village. This debt is authorized by the property owners within those areas and these bonds are levied to those property owners. The Village does, and may continue to use, Special Service Area financing.

**Village of Glenview Debt**

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

**Ten Year History of Village of Glenview Debt - Principal**



\* Source: Village of Glenview Finance Department Records

As of December 31, 2012, the Village has borrowed \$157,475,000 through eleven bonds and one note payable. Of that amount, the Village’s current outstanding debt at December 31, 2012 is:

Principal	\$ 117,388,854
Interest	\$ 23,208,004
<b>Total</b>	<b>\$ 140,596,858</b>

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

Property Tax	Library	Water and Sewer Funds	Glen Redevelopment Funds	Total Government Debt
16,975,000	23,775,000	4,198,854	72,440,000	<b>117,388,854</b>

The 2012 Tax Levy requirement to meet debt service payments on the outstanding bonds is \$36,713,139; although \$32,815,446 is abated leaving a net requirement of \$3,897,693. The reasons for the abatements are that the funds required for repayment are either escrowed or are transferred from other Village of Glenview funds.

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

### **Impact of Debt Service**

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

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

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

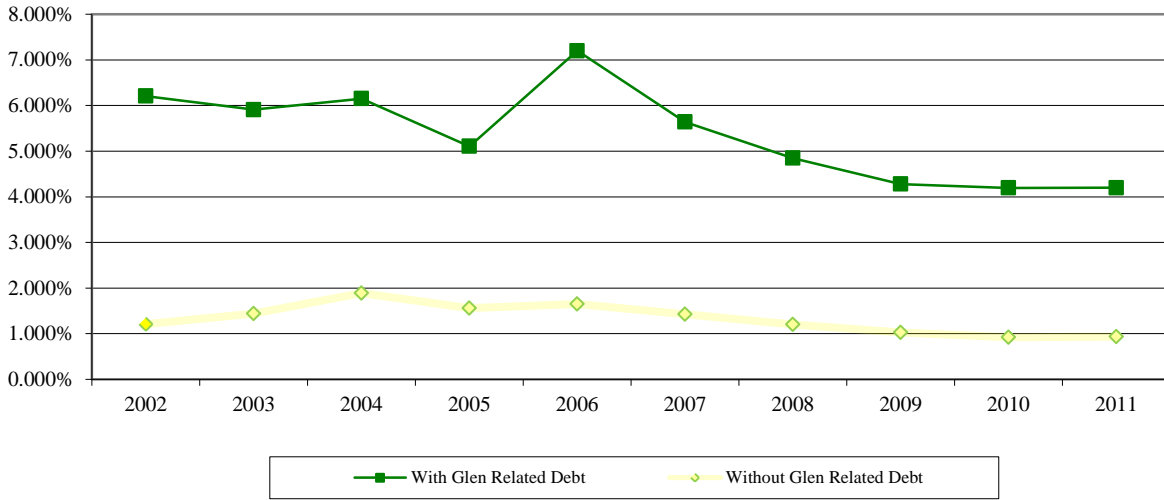
There are no set standards for the three guidelines because each community has a different set of circumstances. Communities that are growing must fund infrastructure projects before development can occur and will have higher debt burdens until businesses and people move-in, allowing the local economy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

The best way to analyze the information is to take a global view and determine if the Village has a strong local economy, the ability to pay for debt over the local-term, and if there are mechanisms in place to pay for these improvements. For instance, one of the indicators below, debt as a percentage of Equalized Assessed Valuation (EAV) shows that the Village’s percentage is 4.206%. This falls outside of Moody’s average range of 3.00 - 4.00%; however, once you remove Glen Redevelopment Project related debt, the percentage falls to .94%. This indicates a healthy debt burden because once the Glen Redevelopment Project is completed; this property will become part of the broader Village tax base. Looking at the debt over a period of time allows the evaluation of any major fluctuations in debt burden for the Village and can provide a view of major projects undertaken by the Village.

Percentage of Debt per Equalized Assessed Valuation (EAV)

The first major indicator is the percentage of debt per EAV. The chart below shows this ratio for Village debt with Glen related debt and without Glen related debt. The Village is a home-rule municipality and therefore has no legal debt limit whereas non-home rule communities have a debt limit of 8.625% of EAV (*ILCS Chapter 24/8-5-1*). The Village’s total current debt as a percent of EAV is 4.206%, which is below the limit for non-home rule communities. This indicator is important because once the Glen TIF is completed; property in the Glen becomes part of the total EAV and will drive down this percentage rate.

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



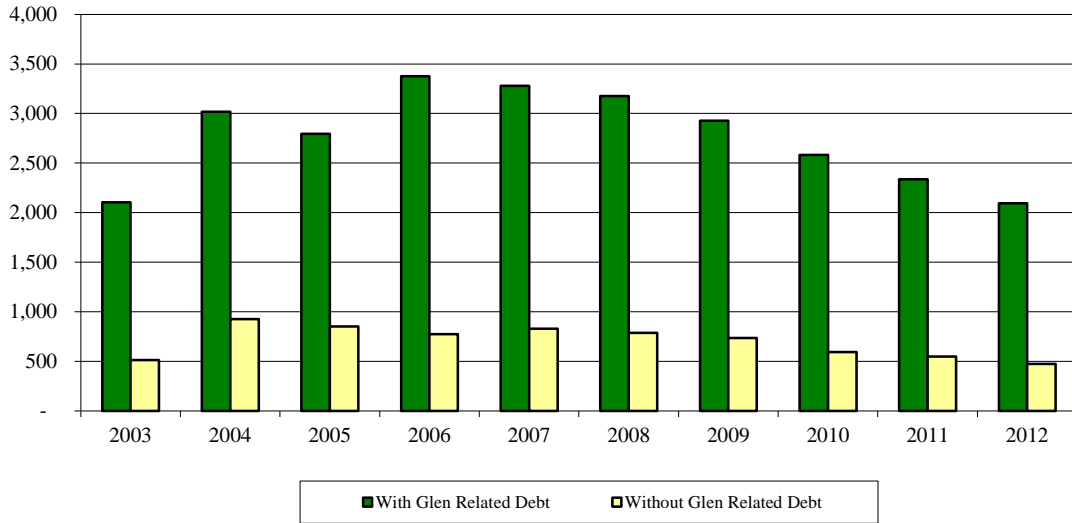
\* Source: Cook County Clerk’s Office and Village of Glenview Finance Department Records

Debt per Capita

The second major indicator is debt per capita. This indicator shows the ability of the Village to spread the cost of debt across the population. If the debt per person is too high, then it could be difficult for the Village to carry the debt without finding additional sources of revenue. Currently, the Village’s debt per capita is \$2,095 with Glen related debt and \$474 without Glen related debt.



### Total Debt per Capita

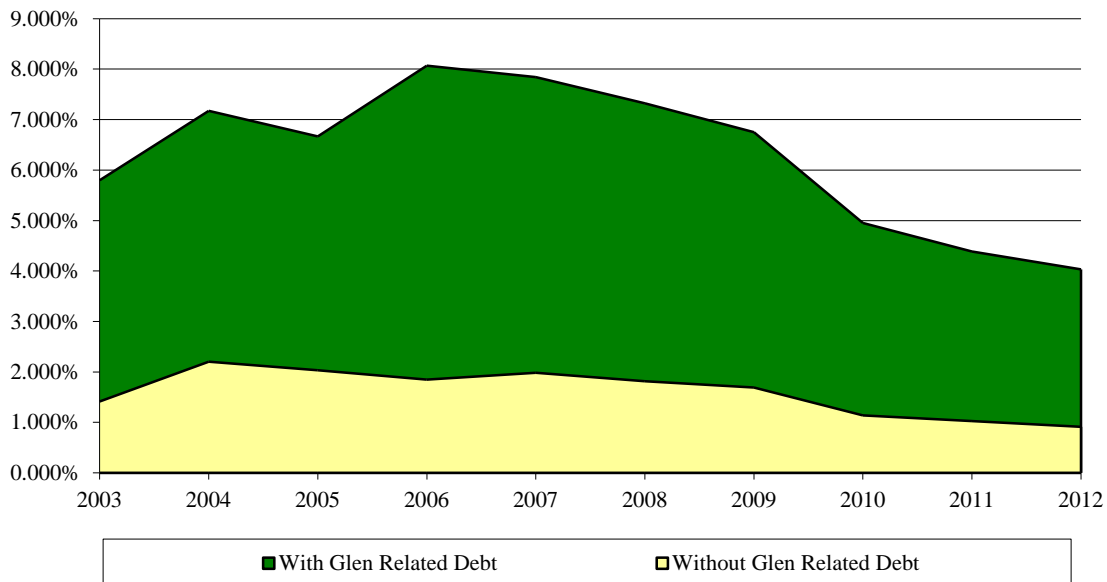


\* Source: Cook County Clerk's Office, U.S. Census Bureau, and Village of Glenview Finance Department Records

### Percentage of Debt per Personal Income

The third major indicator is the percentage of debt per personal income. This indicator shows the strength and stability of the local tax base. If this percentage is too high the local residents may not be able to bear the burden of additional debt. Currently, with Glen related debt the ratio is 4.032% and without Glen related debt the ratio is 0.912%.

### Percentage of Debt per Personal Income



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

### Bond Rating

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

### **Table A – Outstanding Debt**

This table lists the Village's outstanding debt at December 31, 2012 (the latest audited information available):

<b>General Obligation and Corporate Purpose Bonds</b>							
<b>Debt Title</b>	<b>Purpose</b>	<b>Source of Repayment</b>	<b>Interest Rate(s)</b>	<b>Date of Maturity</b>	<b>Authorized Issue</b>	<b>Principal Outstanding</b>	
GO Bond Series 2004B	New Police Headquarters Facility	Property Tax Levy (Debt Service)	4.000%	2014	\$ 22,315,000	\$ 2,400,000	
GO Bond Series 2005	Refunding	Glen Redevelopment Project Revenues	3.750%	2013	\$ 10,000,000	\$ 1,275,000	
GO Bond Series 2006A	Glen Development	Glen Redevelopment Project Revenues	3.750%	2018	\$ 10,000,000	\$ 10,000,000	
GO Bond Series 2007A	Infrastructure Improvements	Waterworks and Sewerage Funds	3.500% 3.750%	2016	\$ 5,000,000	\$ 2,425,000	
GO Bond Taxable Series 2007B	Infrastructure Improvements	North Maine Water and Sewerage Fund	4.800% 5.000%	2016	\$ 1,200,000	\$ 525,000	
GO Bond Series 2009A	New Library Building	Property Tax Levy (Debt Service)	3.000% 4.125%	2029	\$ 26,300,000	\$ 23,775,000	
GO Refinancing Bond Series 2009D	Glen Development	Glen Redevelopment Project Revenues	2.000% 4.000%	2018	\$ 11,290,000	\$ 7,220,000	
GO Bond Taxable Series 2009E	Purchase of Navy Property	Glen Redevelopment Project (Land Sale Revenue)	2.350%	2013	\$ 28,125,000	\$ 28,125,000	
GO Bond Series 2012A	Refunding	Glen Redevelopment Project Revenues	3.000% 4.000%	2021	\$ 18,090,000	\$ 18,090,000	
GO Bond Series 2012B	Refunding	Property Tax Levy (Debt Service)	3.000% 4.000%	2024	\$ 14,575,000	\$ 14,575,000	
GO Bond Series 2012C	Refunding	Glen Redevelopment Project Revenues	2.000% 3.000%	2018	\$ 7,730,000	\$ 7,730,000	
<b>Notes Payable</b>							
CPN 1997	System Improvements	North Maine Water and Sewerage Fund	4.942%	2019	\$ 2,850,000	\$ 1,248,854	

Village of Glenview, Illinois

**General Obligation Bond Series 2005**

Long-term Debt Requirements

December 31, 2012

Date of issue: November 1, 2005  
 Date of maturity: December 1, 2018\*  
 Authorized issue: \$ 10,000,000  
 Denomination of bonds: \$ 5,000  
 Interest rate: 3.750%  
 Interest dates: June 1 and December 1  
 Principal maturity date: December 1  
 Payable at: Wells Fargo Bank, N.A., Chicago, IL

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending	Requirements			Interest Due on			
	December 31	Principal	Interest	Total	June 1	Amount	December 1
2013	\$ 1,275,000	\$ 47,813	\$ 1,322,813	2013	\$ 23,906	2013	\$ 23,906
	<u>\$ 1,275,000</u>	<u>\$ 47,813</u>	<u>\$ 1,322,813</u>		<u>\$ 23,906</u>		<u>\$ 23,906</u>

\*Note: In 2012, the Village refunded Series 2005 with the proceeds from the issuance of Series 2012C. The refunding included all principal and interest starting in 2014. The remaining principal and interest is payable from the Special Tax Allocation Fund.

Village of Glenview, Illinois

**General Obligation Bond Series 2006A**

Long-term Debt Requirements

December 31, 2012

Date of issue: December 1, 2006  
 Date of maturity: December 1, 2018  
 Authorized issue: \$ 10,000,000  
 Denomination of bonds: \$ 5,000  
 Interest rate: 3.750%  
 Interest dates: June 1 and December 1  
 Principal maturity date: December 1  
 Payable at: Wells Fargo Bank, N.A., Chicago, IL

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2013	\$ -	\$ 375,000	\$ 375,000	2013	\$ 187,500	2013	\$ 187,500
2014	-	375,000	375,000	2014	187,500	2014	187,500
2015	2,350,000	375,000	2,725,000	2015	187,500	2015	187,500
2016	2,450,000	286,876	2,736,876	2016	143,438	2016	143,438
2017	2,550,000	195,000	2,745,000	2017	97,500	2017	97,500
2018	2,650,000	99,376	2,749,376	2018	49,688	2018	49,688
	<u>\$ 10,000,000</u>	<u>\$ 1,706,252</u>	<u>\$ 11,706,252</u>		<u>\$ 853,126</u>		<u>\$ 853,126</u>

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

Village of Glenview, Illinois

**General Obligation Bond Series 2007A**

Long-term Debt Requirements

December 31, 2012

Date of issue: December 15, 2007  
 Date of maturity: December 1, 2016  
 Authorized issue: \$ 5,000,000  
 Denomination of bonds: \$ 5,000  
 Interest rate: 3.50% - 3.75%  
 Interest dates: June 1 and December 1  
 Principal maturity date: December 1  
 Payable at: Wells Fargo Bank, N.A., Chicago, IL

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2013	\$ 575,000	\$ 86,462	\$ 661,462	2013	\$ 43,231	2013	\$ 43,231
2014	600,000	66,338	666,338	2014	33,169	2014	33,169
2015	615,000	45,338	660,338	2015	22,669	2015	22,669
2016	635,000	23,812	658,812	2016	11,906	2016	11,906
	<u>\$ 2,425,000</u>	<u>\$ 221,950</u>	<u>\$ 2,646,950</u>		<u>\$ 110,975</u>		<u>\$ 110,975</u>

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

Village of Glenview, Illinois

**General Obligation Bond Series 2007B**

Long-term Debt Requirements

December 31, 2012

Date of issue: December 15, 2007  
 Date of maturity: December 1, 2016  
 Authorized issue: \$ 1,200,000  
 Denomination of bonds: \$ 5,000  
 Interest rate: 4.80% - 5.00%  
 Interest dates: June 1 and December 1  
 Principal maturity date: December 1  
 Payable at: Wells Fargo Bank, N.A., Chicago, IL

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending	Requirements			Interest Due on					
	December 31	Principal	Interest	Total	June 1	Amount	December 1	Amount	
2013	\$	135,000	\$	25,984	\$	160,984	2013	\$	12,992
2014		130,000		19,370		149,370	2014		9,685
2015		130,000		12,934		142,934	2015		6,467
2016		130,000		6,500		136,500	2016		3,250
	\$	<u>525,000</u>	\$	<u>64,788</u>	\$	<u>589,788</u>		\$	<u>32,394</u>

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

Village of Glenview, Illinois

General Obligation Bond Series 2009A

Long-term Debt Requirements

December 31, 2012

Date of issue: May 5, 2009  
 Date of maturity: December 1, 2029  
 Authorized issue: \$ 26,300,000  
 Denomination of bonds: \$ 5,000  
 Interest rates: 3.000 - 4.125%  
 Interest dates: June 1 and December 1  
 Principal maturity date: December 1  
 Payable at: Wells Fargo Bank, N.A., Chicago, IL

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2013	\$ 1,070,000	\$ 878,831	\$ 1,948,831	2013	\$ 439,416	2013	\$ 439,416
2014	1,095,000	846,731	1,941,731	2014	423,366	2014	423,366
2015	1,125,000	813,881	1,938,881	2015	406,941	2015	406,941
2016	1,155,000	780,131	1,935,131	2016	390,066	2016	390,066
2017	1,190,000	745,481	1,935,481	2017	372,741	2017	372,741
2018	1,225,000	703,831	1,928,831	2018	351,916	2018	351,916
2019	1,270,000	660,956	1,930,956	2019	330,478	2019	330,478
2020	1,310,000	616,506	1,926,506	2020	308,253	2020	308,253
2021	1,360,000	567,381	1,927,381	2021	283,691	2021	283,691
2022	1,410,000	516,381	1,926,381	2022	258,191	2022	258,191
2023	1,460,000	463,506	1,923,506	2023	231,753	2023	231,753
2024	1,520,000	408,756	1,928,756	2024	204,378	2024	204,378
2025	1,580,000	347,956	1,927,956	2025	173,978	2025	173,978
2026	1,645,000	284,756	1,929,756	2026	142,378	2026	142,378
2027	1,715,000	218,956	1,933,956	2027	109,478	2027	109,478
2028	1,785,000	150,356	1,935,356	2028	75,178	2028	75,178
2029	1,860,000	76,725	1,936,725	2029	38,363	2029	38,363
	<u>\$ 23,775,000</u>	<u>\$ 9,081,121</u>	<u>\$ 32,856,121</u>		<u>\$ 4,540,565</u>		<u>\$ 4,540,565</u>

Note: Principal and interest is payable from proceeds of the library property tax levy.

Village of Glenview, Illinois

**General Obligation Bond Series 2009D**

Long-term Debt Requirements

December 31, 2012

Date of issue: October 21, 2009  
 Date of maturity: December 1, 2018  
 Authorized issue: \$ 11,290,000  
 Denomination of bonds: \$ 5,000  
 Interest rates: 2.00 - 4.00%  
 Interest dates: June 1 and December 1  
 Principal maturity date: December 1  
 Payable at: Wells Fargo Bank, N.A., Chicago, IL

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2013	\$ 385,000	\$ 219,450	\$ 604,450	2013	\$ 109,725	2013	\$ 109,725
2014	1,380,000	211,750	1,591,750	2014	105,875	2014	105,875
2015	1,370,000	177,250	1,547,250	2015	88,625	2015	88,625
2016	1,365,000	136,150	1,501,150	2016	68,075	2016	68,075
2017	1,360,000	95,200	1,455,200	2017	47,600	2017	47,600
2018	1,360,000	54,400	1,414,400	2018	27,200	2018	27,200
	<u>\$ 7,220,000</u>	<u>\$ 894,200</u>	<u>\$ 8,114,200</u>		<u>\$ 447,100</u>		<u>\$ 447,100</u>

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



**Village of Glenview, Illinois**

**General Obligation Bond Series 2009E**

Long-term Debt Requirements

December 31, 2012

Date of issue: October 21, 2009  
 Date of maturity: December 1, 2013  
 Authorized issue: \$ 28,125,000  
 Denomination of bonds: \$ 5,000  
 Interest rate: 2.350%  
 Interest dates: June 1 and December 1  
 Principal maturity date: December 1  
 Payable at: Wells Fargo Bank, N.A., Chicago, IL

**FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

<b>Fiscal Year Ending</b>	<b>Requirements</b>			<b>Interest Due on</b>			
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>June 1</b>	<b>Amount</b>	<b>December 1</b>	<b>Amount</b>
2013	\$ 28,125,000	\$ 660,938	\$ 28,785,938	2013	\$ 330,469	2013	\$ 330,469

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

Village of Glenview, Illinois

**General Obligation Refunding Bond, Series 2012A**

Long-term Debt Requirements

December 31, 2012

Date of issue: June 14, 2012  
 Date of maturity: December 1, 2021  
 Authorized issue: \$ 18,090,000  
 Denomination of bonds: \$ 5,000  
 Interest rates: 3.00% - 4.00%  
 Interest dates: June 1 and December 1  
 Principal maturity date: December 1  
 Payable at: Wells Fargo Bank, N.A., Chicago, IL

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2013	\$ -	\$ 604,800	\$ 604,800	2013	\$ 302,400	2013	\$ 302,400
2014	-	604,800	604,800	2014	302,400	2014	302,400
2015	-	604,800	604,800	2015	302,400	2015	302,400
2016	-	604,800	604,800	2016	302,400	2016	302,400
2017	-	604,800	604,800	2017	302,400	2017	302,400
2018	-	604,800	604,800	2018	302,400	2018	302,400
2019	5,850,000	604,800	6,454,800	2019	302,400	2019	302,400
2020	6,030,000	429,300	6,459,300	2020	214,650	2020	214,650
2021	6,210,000	248,400	6,458,400	2021	124,200	2021	124,200
	<u>\$ 18,090,000</u>	<u>\$ 4,911,300</u>	<u>\$ 23,001,300</u>		<u>\$ 2,455,650</u>		<u>\$ 2,455,650</u>

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

Village of Glenview, Illinois

**General Obligation Refunding Bond, Series 2012B**

Long-term Debt Requirements

December 31, 2012

Date of issue:	December 18, 2012
Date of maturity:	December 1, 2024
Authorized issue:	\$ 14,575,000
Denomination of bonds:	\$ 5,000
Interest rates:	3.00% - 4.00%
Interest dates:	June 1 and December 1
Principal maturity date:	December 1
Payable at:	Wells Fargo Bank, N.A., Chicago, IL

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2013	\$ -	\$ 538,796	\$ 538,796	2013	\$ 256,046	2013	\$ 282,750
2014	-	565,500	565,500	2014	282,750	2014	282,750
2015	1,200,000	565,500	1,765,500	2015	282,750	2015	282,750
2016	1,245,000	517,500	1,762,500	2016	258,750	2016	258,750
2017	1,295,000	467,700	1,762,700	2017	233,850	2017	233,850
2018	1,365,000	415,900	1,780,900	2018	207,950	2018	207,950
2019	1,410,000	361,300	1,771,300	2019	180,650	2019	180,650
2020	1,475,000	304,900	1,779,900	2020	152,450	2020	152,450
2021	1,540,000	245,900	1,785,900	2021	122,950	2021	122,950
2022	1,605,000	184,300	1,789,300	2022	92,150	2022	92,150
2023	1,690,000	120,100	1,810,100	2023	60,050	2023	60,050
2024	1,750,000	52,500	1,802,500	2024	26,250	2024	26,250
	<u>\$ 14,575,000</u>	<u>\$ 4,339,896</u>	<u>\$ 18,914,896</u>		<u>\$ 2,156,596</u>		<u>\$ 2,183,300</u>

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

Village of Glenview, Illinois

**General Obligation Refunding Bond, Series 2012C**

Long-term Debt Requirements

December 31, 2012

Date of issue:	December 18, 2012
Date of maturity:	December 1, 2018
Authorized issue:	\$ 7,730,000
Denomination of bonds:	\$ 5,000
Interest rates:	2.00% - 3.00%
Interest dates:	June 1 and December 1
Principal maturity date:	December 1
Payable at:	Wells Fargo Bank, N.A., Chicago, IL

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending	Requirements			Interest Due on			
	December 31	Principal	Interest	Total	June 1	Amount	December 1
2013	\$ -	\$ 194,224	\$ 194,224	2013	\$ 92,299	2013	\$ 101,925
2014	1,365,000	203,850	1,568,850	2014	101,925	2014	101,925
2015	1,440,000	176,550	1,616,550	2015	88,275	2015	88,275
2016	1,540,000	147,750	1,687,750	2016	73,875	2016	73,875
2017	1,650,000	101,550	1,751,550	2017	50,775	2017	50,775
2018	1,735,000	52,050	1,787,050	2018	26,025	2018	26,025
	<u>\$ 7,730,000</u>	<u>\$ 875,974</u>	<u>\$ 8,605,974</u>		<u>\$ 433,174</u>		<u>\$ 442,800</u>

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

This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*COMPONENT UNIT*

## Glenview Public Library Fund

	Fiscal Year	Fiscal Year 2013			Fiscal Year
	2012 Actual	Original Budget	Revised Budget	Projected Actual	2014 Budget
<b>Beginning Fund Balance/ Net Position</b>	<b>\$3,210,431</b>	<b>\$2,944,537</b>	<b>\$2,944,537</b>	<b>\$2,944,537</b>	<b>\$2,843,686</b>
<b>Budgeted Revenues</b>					
Local Taxes	5,787,855	5,734,860	5,734,860	5,787,200	5,838,589
Fees and Fines	81,175	82,000	82,000	72,780	75,000
Charges for Services	62,825	61,950	61,950	59,606	58,750
Intergovernmental	894,963	950,244	950,244	961,049	1,037,762
Investment Income	23,863	8,500	8,500	11,440	11,500
Other/Miscellaneous	39,597	33,900	33,900	45,472	39,500
<b>Total Revenues</b>	<b>6,890,278</b>	<b>6,871,454</b>	<b>6,871,454</b>	<b>6,937,547</b>	<b>7,061,101</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	4,871,703	5,242,323	5,208,305	5,134,571	5,271,282
Contractual Services	1,085,544	1,289,353	1,166,708	1,159,563	1,166,708
Commodities	629,124	667,775	667,775	647,853	667,775
Other Operating Costs	74,730	103,490	103,490	91,341	103,490
Capital Outlay	6,276	5,150	5,150	5,070	7,750
<b>Total Operating Expenditures</b>	<b>6,667,377</b>	<b>7,308,091</b>	<b>7,151,428</b>	<b>7,038,398</b>	<b>7,217,005</b>
<i>Other Expenditures</i>					
Transfer Out	488,795	-	-	-	-
<b>Total Other Expenditures</b>	<b>488,795</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>7,156,172</b>	<b>7,308,091</b>	<b>7,151,428</b>	<b>7,038,398</b>	<b>7,217,005</b>
<b>Ending Fund Balance/ Net Position</b>	<b>\$ 2,944,537</b>	<b>\$ 2,507,900</b>	<b>\$ 2,664,563</b>	<b>\$ 2,843,686</b>	<b>\$ 2,687,782</b>
Ending Fund Balance as a Percent of Total Subsequent Yr Total Expenditures	<b>41.17%</b>	<b>34.75%</b>	<b>36.92%</b>	<b>39.40%</b>	<b>36.31%</b>

## *Library New Building Fund*

	FY 2012	FY 2013		FY 2014	
	Actual	Original	Revised	Projected	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ (65,341)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -
<i>Budgeted Revenues</i>					
Transfer in from Gift Funds	65,154	13,597	13,597	32,738	-
<b>Total Revenues</b>	<b>65,154</b>	<b>13,597</b>	<b>13,597</b>	<b>32,738</b>	<b>-</b>
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Capital Outlay-Building	4,813	13,597	13,597	27,738	-
<i>Total Operating Expenditures</i>	4,813	13,597	13,597	27,738	-
<b>Total Expenditures</b>	<b>4,813</b>	<b>13,597</b>	<b>13,597</b>	<b>27,738</b>	<b>-</b>
<i>Surplus/(Deficit)</i>	60,341	-	-	5,000	-
<b>Ending Fund Balance/ Net Position</b>	<b>\$ (5,000)</b>	<b>\$ (5,000)</b>	<b>\$ (5,000)</b>	<b>\$ -</b>	<b>\$ -</b>



***Library Debt Service 2009A Bond Fund***

	FY 2012	FY 2013		FY 2014	
	Actual	Original	Revised	Projected	
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$ 48,053</b>	<b>\$ 115,157</b>	<b>\$ 115,157</b>	<b>\$ 115,157</b>	<b>\$ 160,200</b>
<b><i>Budgeted Revenues</i></b>					
Property Tax	1,529,815	1,958,831	1,958,831	1,991,305	1,961,148
Contributions from Library Operating	488,795	-	-	-	-
Investment Income	4,175	1,000	1,000	2,820	2,820
<b><i>Total Revenues</i></b>	<b>2,022,785</b>	<b>1,959,831</b>	<b>1,959,831</b>	<b>1,994,125</b>	<b>1,963,968</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Bond Principal	1,045,000	1,070,000	1,070,000	1,070,000	1,095,000
Bond Interest	910,181	878,831	878,831	878,832	846,731
Escrow Agent Fee	500	500	500	250	250
<b><i>Total Operating Expenditures</i></b>	<b>1,955,681</b>	<b>1,949,331</b>	<b>1,949,331</b>	<b>1,949,082</b>	<b>1,941,981</b>
<b><i>Total Expenditures</i></b>	<b>1,955,681</b>	<b>1,949,331</b>	<b>1,949,331</b>	<b>1,949,082</b>	<b>1,941,981</b>
<b><i>Surplus/(Deficit)</i></b>	<b>67,104</b>	<b>10,500</b>	<b>10,500</b>	<b>45,043</b>	<b>21,987</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$ 115,157</b>	<b>\$ 125,657</b>	<b>\$ 125,657</b>	<b>\$ 160,200</b>	<b>\$ 182,187</b>

***Library Special Reserve Fund***

	FY 2012	FY 2013		FY 2014	
	Actual	Original	Revised	Projected	Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$ 648,652</b>	<b>\$ 650,217</b>	<b>\$ 650,217</b>	<b>\$ 650,217</b>	<b>\$ 651,862</b>
<b><i>Budgeted Revenues</i></b>					
Investment Income	1,565	1,850	1,850	1,645	1,500
<b><i>Total Revenues</i></b>	<b>1,565</b>	<b>1,850</b>	<b>1,850</b>	<b>1,645</b>	<b>1,500</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Capital Outlay	-	350,000	350,000	-	200,000
<b><i>Total Operating Expenditures</i></b>	<b>-</b>	<b>350,000</b>	<b>350,000</b>	<b>-</b>	<b>200,000</b>
<b><i>Total Expenditures</i></b>	<b>-</b>	<b>350,000</b>	<b>350,000</b>	<b>-</b>	<b>200,000</b>
<b><i>Surplus/(Deficit)</i></b>	<b>1,565</b>	<b>(348,150)</b>	<b>(348,150)</b>	<b>1,645</b>	<b>(198,500)</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$ 650,217</b>	<b>\$ 302,067</b>	<b>\$ 302,067</b>	<b>\$ 651,862</b>	<b>\$ 453,362</b>

## 2014 Gift Funds

	2012 Actual	2013 Budget	2013 Projected	2014 Budget
<b><u>Fund 810 Friends of the Library</u></b>				
<b><i>Beginning Fund Balance</i></b>	\$ 52,316	\$ 52,666	\$ 63,117	\$ 73,305
<b><i>Budgeted Revenues</i></b>				
Investment Income	332	200	188	185
Donations	35,000	20,000	40,000	20,000
<b><i>Total Revenues</i></b>	<b>35,332</b>	<b>20,200</b>	<b>40,188</b>	<b>20,185</b>
<b><i>Budgeted Expenditures</i></b>				
Miscellaneous	24,531	20,000	30,000	40,000
<b><i>Total Expenditures</i></b>	<b>24,531</b>	<b>20,000</b>	<b>30,000</b>	<b>40,000</b>
<b><i>Ending Fund Balance</i></b>	<b>\$ 63,117</b>	<b>\$ 52,866</b>	<b>\$ 73,305</b>	<b>\$ 53,490</b>
<b><u>Fund 820 Gift</u></b>				
<b><i>Beginning Fund Balance</i></b>	\$ 113,778	\$ 115,618	\$ 115,335	\$ 116,395
<b><i>Budgeted Revenues</i></b>				
Investment Income	937	300	360	350
Donations	620	1,000	700	1,000
<b><i>Total Revenues</i></b>	<b>1,557</b>	<b>1,300</b>	<b>1,060</b>	<b>1,350</b>
<b><i>Budgeted Expenditures</i></b>				
Contractual Services	-	-	-	15,000
<b><i>Total Expenditures</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<b><i>Ending Fund Balance</i></b>	<b>\$ 115,335</b>	<b>\$ 116,918</b>	<b>\$ 116,395</b>	<b>\$ 102,745</b>

**2014 Gift Funds Continued**

	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2013 Projected</b>	<b>2014 Budget</b>
<b><u>Fund 825 GPL Foundation Fund</u></b>				
<b><i>Beginning Fund Balance</i></b>	\$ 29,668	\$ 58,635	\$ 58,781	\$ 45,937
<b><i>Budgeted Revenues</i></b>				
Donations	30,525	5,000	3,698	5,000
Investment Income	441	150	185	100
<b><i>Total Revenues</i></b>	<b>30,966</b>	<b>5,150</b>	<b>3,883</b>	<b>5,100</b>
<b><i>Budgeted Expenditures</i></b>				
Other Professional	555	500	250	5,000
Building Expense	1,298	-	-	-
Transfer to Building Fund	-	-	16,477	-
<b><i>Total Expenditures</i></b>	<b>1,853</b>	<b>500</b>	<b>16,727</b>	<b>5,000</b>
<b><i>Ending Fund Balance</i></b>	<b>\$ 58,781</b>	<b>\$ 63,285</b>	<b>\$ 45,937</b>	<b>\$ 46,037</b>
<b><u>Fund 835 Watson Gift</u></b>				
<b><i>Beginning Fund Balance</i></b>	\$ 87,486	\$ 20,698	\$ 16,223	\$ -
<b><i>Budgeted Revenues</i></b>				
Investment Income	288	10	38	-
<b><i>Total Revenues</i></b>	<b>288</b>	<b>10</b>	<b>38</b>	<b>-</b>
<b><i>Budgeted Expenditures</i></b>				
Building Expense	6,397	-	-	-
Transfer to Building Fund	65,154	20,708	16,261	-
<b><i>Total Expenditures</i></b>	<b>71,551</b>	<b>20,708</b>	<b>16,261</b>	<b>-</b>
<b><i>Ending Fund Balance</i></b>	<b>\$ 16,223</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*BUDGET RESOLUTION*

**RESOLUTION NO. 13-173**

**A RESOLUTION ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF GLENVIEW FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2014 AND ENDING DECEMBER 31, 2014**

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

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

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

**WHEREAS**, the tentative budget for the Village for the fiscal year ending December 31, 2014, as prepared by the Budget Officer and submitted to the corporate authorities, was placed on file in the Office of the Village Clerk on November 25, 2013, for public inspection as provided by Statute;

**WHEREAS**, pursuant to notice duly published in a newspaper of general circulation in the Village on November 28, 2013, the corporate authorities held a public hearing on the 2014 tentative annual budget on December 10, 2013; and

**WHEREAS**, the corporate authorities have determined that it is in the public interest to adopt the annual budget for the Village, for the fiscal year beginning January 1, 2014 and ending December 31, 2014;

**WHEREAS**, on April 16, 2013 the corporate authorities adopted Resolution 13-074 to formally commit \$4,700,000 of the FY 2013 Corporate Unassigned Fund Balance for the following two (2) capital projects: Fire Station 6 (\$3,000,000) and the Glenview Park Golf Club Stormwater Detention Project (\$1,700,000); and

**WHEREAS**, through the development of the annual 2014 budget for the Village, it was determined by the corporate authorities that the commitment of the \$3,000,000 Corporate Unassigned Fund Balance is no longer required as the funding sources for Fire Station 6 will be from other available Village Funds and, therefore, the \$3,000,000 will be formally uncommitted.

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

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

**SECTION TWO:** The annual budget for the Village for the fiscal year beginning January 1, 2014 and ending December 31, 2014, a summary of which is attached hereto and made a part hereof, is hereby approved and adopted as the Annual Budget for the Village of Glenview for said fiscal year.

**SECTION THREE:** Resolution 13-074, to the extent it formally commits \$3,000,000 Corporate Unassigned Fund Balance as a funding source for Fire Station 6, is hereby repealed, and the \$3,000,000 Corporate Unassigned Fund Balance is no longer committed for that purpose. The remainder of Resolution 13-074 shall remain in full force and effect.

**SECTION FOUR:** Within thirty (30) days following the passage of this resolution, there shall be filed with the County Clerk of Cook County a copy thereof duly certified by the Village Clerk, along with an Estimate of Revenues by source anticipated to be received by the Village in 2014, as certified by the Finance Director.

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

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

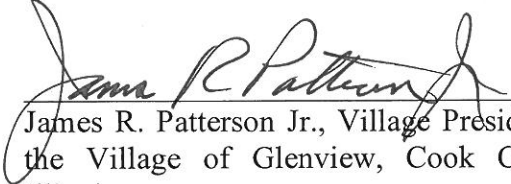
PASSED this 10<sup>th</sup> day of December, 2013.

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


NAYS: None

ABSENT: None

APPROVED by me this 10<sup>th</sup> day of December, 2013.

  
James R. Patterson Jr., Village President of  
the Village of Glenview, Cook County,  
Illinois

ATTEST:

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



This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*2013 TAX LEVY CALCULATION*

**Village of Glenview**  
**2013 Property Tax Levy Calculation**  
**As Presented December 10, 2013**

Levy Component	2013				2012		
	Proposed Levy Requirements	Less Abatement	Net Levy Requirements	Plus Loss Provision	Proposed Extended Levy	Final Extended Levy	% Change
Corporate Operations	\$2,205,282	\$0	\$2,205,282	\$66,158	\$2,271,440	\$2,487,807	-8.70%
IMRF	1,795,768	0	1,795,768	53,873	1,849,641	1,823,384	1.44%
Police Pension	1,921,637	0	1,921,637	57,649	1,979,286	1,661,217	19.15%
Fire Pension	3,081,840	0	3,081,840	92,455	3,174,295	3,174,295	0.00%
<b>Subtotal</b>	<b>\$9,004,527</b>	<b>\$0</b>	<b>\$9,004,527</b>	<b>\$270,136</b>	<b>\$9,274,663</b>	<b>\$9,146,703</b>	<b>1.40%</b>
Debt Service							
2004B Corporate Purpose Bonds	1,274,000	0	1,274,000	63,700	1,337,700	1,334,550	0.24%
2006A Corporate Purpose Bonds	375,000	(375,000)	0	0	0	0	0.00%
2007A Corporate Purpose Bonds	666,338	(666,338)	0	0	0	0	0.00%
2007B Corporate Purpose Bonds	149,370	(149,370)	0	0	0	0	0.00%
2009D Refunding Bonds	1,591,750	(1,591,750)	0	0	0	0	0.00%
2012A Refunding Bonds	604,800	(604,800)	0	0	0	0	0.00%
2012B Refunding Bonds	565,500	0	565,500	28,275	593,775	565,736	0.00%
2012C Refunding Bonds	1,568,850	(1,568,850)	0	0	0	0	0.00%
<b>Total Village Debt Service</b>	<b>\$6,795,608</b>	<b>(\$4,956,108)</b>	<b>\$1,839,500</b>	<b>\$91,975</b>	<b>\$1,931,475</b>	<b>\$1,900,286</b>	<b>1.64%</b>
<b>Total Village Tax Levy</b>	<b>\$15,800,135</b>	<b>(\$4,956,108)</b>	<b>\$10,844,027</b>	<b>\$362,111</b>	<b>\$11,206,138</b>	<b>\$11,046,989</b>	<b>1.44%</b>
Library Operations	\$5,795,125	-	\$5,795,125	\$173,854	\$5,968,979	\$5,884,246	1.44%
2009A Corporate Purpose Bonds	\$1,941,731	-	\$1,941,731	\$97,087	\$2,038,818	\$2,046,273	-0.36%
<b>Total Library Tax Levy</b>	<b>\$7,736,856</b>	<b>\$0</b>	<b>\$7,736,856</b>	<b>\$270,940</b>	<b>\$8,007,796</b>	<b>\$7,930,519</b>	<b>0.97%</b>
<b>COMBINED TOTAL LEVY</b>	<b>\$23,536,991</b>	<b>(\$4,956,108)</b>	<b>\$18,580,883</b>	<b>\$633,051</b>	<b>\$19,213,934</b>	<b>\$18,977,508</b>	<b>1.25%</b>

TAX LEVY ORDINANCE 2013  
ORDINANCE NO. 5740

AN ORDINANCE LEVYING TAXES FOR THE 2013 TAX YEAR  
FOR THE VILLAGE OF GLENVIEW, COOK COUNTY, ILLINOIS

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

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

WHEREAS, the corporate authorities have determined that, in the interest of the health, safety and welfare of the Village and to provide services to its residents, it is appropriate to adopt an ordinance levying taxes for the 2013 tax year to be collected in fiscal year 2014.

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

Section 1: That the total budgeted amount for all corporate purposes legally made and to be collected from the tax levy of the 2013 tax year is hereby ascertained to be the sum of \$23,536,991.00 (Twenty-Three Million Five Hundred Thirty-Six Thousand Nine Hundred Ninety-One and NO/100 Dollars).

Section 2: That the sum of \$23,536,991.00 (Twenty-Three Million Five Hundred Thirty-Six Thousand Nine Hundred Ninety-One and NO/100 Dollars) is the total 2013 Tax Levy for the Operations, Pensions and Debt Service of The Village of Glenview and the Glenview Public Library as follows:

Corporate Fund	\$2,205,282
IMRF Pension, Included in Corporate Fund	1,795,768
Police Pension Fund	1,921,637
Firefighters' Pension Fund	3,081,840
2004-B G.O. Debt Service Fund	1,274,000
2006-A G.O. Debt Service Fund	375,000
2007-A G.O. Debt Service Fund	666,338
2007-B G.O. Debt Service Fund	149,370
2009-D G.O. Debt Service Fund	1,591,750
2012-A Refunding Bonds	604,800
2012-B Refunding Bonds	565,500
2012-C Refunding Bonds	1,568,850
Library Debt Service 2009-A Fund	1,941,731
Glenview Public Library Fund	<u>5,795,125</u>
 Total 2013 Tax Levy	 <u>\$23,536,991</u>

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

Section 4: That the total sum of \$23,536,991.00 (Twenty-Three Million Five Hundred Thirty-Six Thousand Nine Hundred Ninety-One and NO/100 Dollars) be ascertained, budgeted and detailed as aforesaid, and the same is hereby levied and assessed on all property subject to taxation within the Village according to the value of said property as it is assessed and equalized for State and County purposes for the current year.

Section 5: That there is hereby certified to the County Clerk of Cook County, Illinois, the several sums aforesaid constituting said total amount of \$23,536,991.00 (Twenty-Three Million Five Hundred Thirty-Six Thousand Nine Hundred Ninety-One and NO/100 Dollars), which said total amount the Village required to be raised by taxation for the 2013 tax year of said Village, and the Village Clerk is hereby directed to file with the County Clerk of said County on or before the time required by law, a certified copy of this ordinance and also to certify at said last mentioned time to said County Clerk the said total amount required to be raised by taxation in accordance with the provisions of the Revenue Laws of the State of Illinois.

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


PASSED this 10<sup>th</sup> day of December, 2013.

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


NAYS: None

ABSENT: None

APPROVED by me this 10<sup>th</sup> day of December , 2013.

  
James R. Patterson, Jr., President of the Village  
of Glenview, Cook County, Illinois

ATTESTED and FILED in my office  
this 10<sup>th</sup> day of December, 2013.

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

*VILLAGE OF GLENVIEW*



*BUDGET BY DEPARTMENT, FUND AND COST CATEGORY*

# FY 2014 Budget by Department, Fund and Cost Category

	General Fund	Special Revenue Funds			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
<b>Board of Trustees</b>					
<i>Board of Trustees</i>					
Personnel	8,720	-	-	-	-
Contractual	48,024	-	-	-	-
Commodities	400	-	-	-	-
Other Charges	900	-	-	-	-
<b>Subtotal</b>	<b>58,044</b>	-	-	-	-
<i>Special Appropriations</i>					
Personnel	40,132	-	-	-	-
Contractual	250,160	-	-	-	-
<b>Subtotal</b>	<b>290,292</b>	-	-	-	-
<b>Board of Trustees Total</b>	<b>348,335</b>	-	-	-	-
<b>General Government</b>					
<i>General Government</i>					
Personnel	288,000	-	-	-	-
Contractual	1,786,746	-	-	-	-
Commodities	36,075	-	-	-	-
Other Charges	400,000	-	-	-	-
Interfund Charges	2,092	-	-	-	-
Transfer Out	10,629,133	-	-	-	-
<b>Subtotal</b>	<b>13,142,046</b>	-	-	-	-
<i>Tax Increment Financing</i>					
Contractual	-	-	-	20,031,118	220,000
Other Charges	-	-	-	26,657,401	124,520
Transfer Out	-	-	-	281,580	-
<b>Subtotal</b>	-	-	-	<b>46,970,099</b>	<b>344,520</b>
<i>Permanent Fund</i>					
Transfer Out	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-
<i>Corporate Purpose Bonds</i>					
Other Charges	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-
<i>Escrow Deposits</i>					
Contractual	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-
<b>General Government Total</b>	<b>13,142,046</b>	-	-	<b>46,970,099</b>	<b>344,520</b>





***FY 2014 Budget by Department, Fund and Cost Category***

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



# FY 2014 Budget by Department, Fund and Cost Category

	General Fund	Special Revenue Funds			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
<b>Village Manager's Office</b>					
<b>Administration</b>					
Personnel	767,210	-	-	63,363	-
Contractual	28,409	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	7,850	-	-	-	-
<b>Subtotal</b>	<b>803,469</b>	-	-	<b>63,363</b>	-
<b>Communications</b>					
Personnel	140,989	-	-	-	-
Contractual	85,535	-	-	-	-
Commodities	2,410	-	-	-	-
Other Charges	1,900	-	-	-	-
<b>Subtotal</b>	<b>230,834</b>	-	-	-	-
<b>Human Resources Administration</b>					
Personnel	193,541	-	-	-	-
Contractual	48,251	-	-	-	-
Other Charges	85,900	-	-	-	-
Interfund Charges	1,340,527	-	-	-	-
<b>Subtotal</b>	<b>1,668,219</b>	-	-	-	-
<b>Employee Benefits</b>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-
<b>Risk Management</b>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Other Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-
<b>Legal</b>					
Personnel	2,691	-	-	-	-
Contractual	527,924	-	-	79,000	-
<b>Subtotal</b>	<b>530,615</b>	-	-	<b>79,000</b>	-
<b>Joint Dispatch</b>					
Personnel	3,183,976	-	-	-	-
Contractual	108,564	-	-	-	-
Commodities	18,749	-	-	-	-
Other Charges	33,660	-	-	-	-
Interfund Charges	127,613	-	-	-	-
<b>Subtotal</b>	<b>3,472,561</b>	-	-	-	-

***FY 2014 Budget by Department, Fund and Cost Category***

<u>Enterprise Funds</u>					<u>Internal Service Funds</u>	
Glenview Water Fund	Glenview Sewer Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacment Fund
-	-	-	19,519	-	-	-
-	12,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	<b>12,000</b>	-	<b>19,519</b>	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,500	4,125	56,875	-	-	-	-
<b>16,500</b>	<b>4,125</b>	<b>56,875</b>	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

# FY 2014 Budget by Department, Fund and Cost Category

	<u>Internal Service Funds</u>		<u>Capital Project Funds</u>	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
<b><i>Village Manager's Office</i></b>				
<b><i>Administration</i></b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
<b><i>Subtotal</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Communications</i></b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
<b><i>Subtotal</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Human Resources Administration</i></b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
<b><i>Subtotal</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Employee Benefits</i></b>				
Personnel	314,165	-	-	-
Contractual	6,000,026	-	-	-
<b><i>Subtotal</i></b>	<b>6,314,191</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Risk Management</i></b>				
Personnel	167,623	-	-	-
Contractual	1,488,075	-	-	-
Other Charges	7,000	-	-	-
Transfer Out	1,403,670	-	-	-
<b><i>Subtotal</i></b>	<b>3,066,368</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Legal</i></b>				
Personnel	-	-	-	-
Contractual	120,000	-	-	-
<b><i>Subtotal</i></b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Joint Dispatch</i></b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
<b><i>Subtotal</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# FY 2014 Budget by Department, Fund and Cost Category

	General Fund	Special Revenue Funds			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
<b>Public Safety Support Services</b>					
Personnel	299,024	-	-	-	-
Contractual	25	-	-	-	-
Commodities	1,350	-	-	-	-
Other Charges	1,750	-	-	-	-
<b>Subtotal</b>	<b>302,149</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Village Manager's Office Total</b>					
	<b>7,007,848</b>	<b>-</b>	<b>-</b>	<b>142,363</b>	<b>-</b>
<b>Administrative Services</b>					
<b>Administration</b>					
Personnel	297,777	-	-	-	-
Contractual	2,360	-	-	-	-
Other Charges	4,030	-	-	-	-
<b>Subtotal</b>	<b>304,167</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GIS and CADD</b>					
Personnel	98,945	-	-	-	-
Contractual	193,976	-	-	6,152	-
Other Charges	290	-	-	-	-
<b>Subtotal</b>	<b>293,211</b>	<b>-</b>	<b>-</b>	<b>6,152</b>	<b>-</b>
<b>Information Technology</b>					
Contractual	1,513,778	-	-	59,728	-
Commodities	94,512	-	-	-	-
Other Charges	23,250	-	-	-	-
Interfund Charges	207,524	-	-	-	-
<b>Subtotal</b>	<b>1,839,063</b>	<b>-</b>	<b>-</b>	<b>59,728</b>	<b>-</b>
<b>Finance</b>					
Personnel	147,067	-	-	48,033	-
Contractual	998,762	-	-	28,950	-
Other Charges	7,350	-	-	-	-
<b>Subtotal</b>	<b>1,153,180</b>	<b>-</b>	<b>-</b>	<b>76,983</b>	<b>-</b>
<b>Capital Replacement</b>					
Commodities	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Resolution Center</b>					
Personnel	437,792	-	-	-	-
Contractual	-	-	-	-	-
Other Charges	1,195	-	-	-	-
<b>Subtotal</b>	<b>438,987</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administrative Services Total</b>	<b>4,028,608</b>	<b>-</b>	<b>-</b>	<b>142,862</b>	<b>-</b>

***FY 2014 Budget by Department, Fund and Cost Category***

<b>Enterprise Funds</b>					<b>Internal Service Funds</b>	
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
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>16,500</b>	<b>16,125</b>	<b>56,875</b>	<b>19,519</b>	-	-	-
20,024	-	10,012	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>20,024</b>	-	<b>10,012</b>	-	-	-	-
11,641	-	5,821	-	-	-	-
5,205	946	2,366	-	-	-	-
-	-	-	-	-	-	-
<b>16,846</b>	<b>946</b>	<b>8,187</b>	-	-	-	-
153,367	8,137	22,736	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,050	940	7,093	1,880	-	-	-
<b>169,417</b>	<b>9,077</b>	<b>29,829</b>	<b>1,880</b>	-	-	-
10,736	-	5,368	-	-	-	-
36,469	4,454	11,135	8,908	-	-	-
-	-	-	-	-	-	-
<b>47,205</b>	<b>4,454</b>	<b>16,503</b>	<b>8,908</b>	-	-	-
-	-	-	-	-	-	150,567
-	-	-	-	-	-	1,265,145
-	-	-	-	-	-	<b>1,415,712</b>
169,681	-	125,250	-	-	-	-
127,500	-	85,000	-	-	-	-
-	-	-	-	-	-	-
<b>297,181</b>	-	<b>210,250</b>	-	-	-	-
<b>550,672</b>	<b>14,477</b>	<b>274,780</b>	<b>10,788</b>	-	-	<b>1,415,712</b>



# FY 2014 Budget by Department, Fund and Cost Category

	Internal Service Funds		Capital Project Funds	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
<b>Public Safety Support Services</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
<b>Subtotal</b>	-	-	-	-
<b>Village Manager's Office Total</b>				
	9,500,560	-	-	-
<b>Administrative Services</b>				
<b>Administration</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
<b>Subtotal</b>	-	-	-	-
<b>GIS and CADD</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
<b>Subtotal</b>	-	-	-	-
<b>Information Technology</b>				
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
<b>Subtotal</b>	-	-	-	-
<b>Finance</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
<b>Subtotal</b>	-	-	-	-
<b>Capital Replacement</b>				
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
<b>Subtotal</b>	-	-	-	-
<b>Resolution Center</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
<b>Subtotal</b>	-	-	-	-
<b>Administrative Services Total</b>	-	-	-	-



# FY 2014 Budget by Department, Fund and Cost Category

	General Fund	Special Revenue Funds			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
<b>Public Works</b>					
<b>Administration</b>					
Personnel	3,093,818	-	-	-	-
Contractual	112,048	-	-	-	-
Commodities	26,700	-	-	-	-
Other Charges	13,000	-	-	-	-
Interfund Charges	797,744	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Subtotal</b>	<b>4,043,309</b>	-	-	-	-
<b>Facilities</b>					
Personnel	297,687	-	-	-	-
Contractual	675,752	-	-	5,670	-
Commodities	206,450	-	-	126,500	-
Other Charges	2,500	-	-	-	-
Capital Outlay	-	-	-	-	-
Interfund Charges	11,240	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Subtotal</b>	<b>1,193,628</b>	-	-	<b>132,170</b>	-
<b>Streets and Forestry Division</b>					
Personnel	-	-	-	110,054	-
Contractual	2,497,208	-	-	690,997	-
Commodities	854,674	-	-	3,775	-
Capital Outlay	352,000	-	-	4,359	-
<b>Subtotal</b>	<b>3,703,882</b>	-	-	<b>809,185</b>	-
<b>Water and Sewer Division</b>					
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-
<b>MERF</b>					
<b>MERF</b>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Interfund Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-
<b>Public Works Total</b>	<b>8,940,819</b>	-	-	<b>809,185</b>	-

# FY 2014 Budget by Department, Fund and Cost Category

Enterprise Funds					Internal Service Funds	
Glenview Water Fund	Glenview Sewer Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacment Fund
1,696,606	343,622	657,215	63,837	-	-	-
99,585	1,500	74,895	10,000	-	-	-
17,980	500	-	650	-	-	-
50,619	29,689	643,268	-	-	-	-
470,449	134,537	135,074	12,964	-	-	-
-	-	139,042	1,479,898	-	-	-
<b>2,335,239</b>	<b>509,848</b>	<b>1,649,494</b>	<b>1,567,350</b>	-	-	-
73,975	33,875	15,848	-	-	-	-
31,000	2,500	1,205	355	56,194	-	-
262,000	8,250	30,000	15,000	43,880	-	-
-	-	-	-	-	-	-
200,000	-	-	-	205,000	-	-
34,290	8,890	-	2,350	-	-	-
-	-	-	-	-	-	-
<b>601,265</b>	<b>53,515</b>	<b>47,053</b>	<b>17,705</b>	<b>305,074</b>	-	-
-	-	-	-	-	-	-
-	-	-	-	162,692	-	-
-	-	-	-	25,521	-	-
-	-	-	-	4,000	-	-
-	-	-	-	<b>192,213</b>	-	-
4,143,297	38,863	5,802,782	946,055	-	-	-
629,142	39,646	154,325	1,000	-	-	-
-	-	-	-	-	-	-
2,000	-	-	-	-	-	-
<b>4,774,438</b>	<b>78,509</b>	<b>5,957,107</b>	<b>947,055</b>	-	-	-
-	-	-	-	-	446,307	-
-	-	-	-	-	353,833	-
-	-	-	-	-	854,113	-
-	-	-	-	-	5,755	-
-	-	-	-	-	36,081	-
-	-	-	-	-	100,000	-
-	-	-	-	-	<b>1,796,090</b>	-
<b>7,109,678</b>	<b>588,356</b>	<b>7,606,601</b>	<b>2,514,405</b>	<b>192,213</b>	<b>1,796,090</b>	-

***FY 2014 Budget by Department, Fund and Cost Category***

	<b>Internal Service Funds</b>		<b>Capital Project Funds</b>	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
<b><i>Public Works</i></b>				
<b><i>Administration</i></b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Transfer Out	-	-	-	-
<b><i>Subtotal</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Facilities</i></b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	643,000	-	-
Interfund Charges	-	-	-	-
Transfer Out	-	1,250,000	-	-
<b><i>Subtotal</i></b>	<b>-</b>	<b>1,893,000</b>	<b>-</b>	<b>-</b>
<b><i>Streets and Forestry Division</i></b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
<b><i>Subtotal</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Water and Sewer Division</i></b>				
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
<b><i>Subtotal</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>MERF</i></b>				
<b><i>MERF</i></b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Transfer Out	-	-	-	-
<b><i>Subtotal</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Public Works Total</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# *FY 2014 Budget by Department, Fund and Cost Category*

<b>Capital Project Funds</b>		<b>Debt Funds</b>	<b>Trust and Agency Funds</b>			
Village Permanent Fund	Motor Fuel Tax Fund	Corporate Purpose Bond Fund	Police Pension	Fire Fighters' Pension	Escrow Deposit Fund	SSA Bond Fund
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-			

# FY 2014 Budget by Department, Fund and Cost Category

	General Fund	Special Revenue Funds			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
<b>Police</b>					
<b>Police</b>					
Personnel	9,371,061	-	-	-	-
Contractual	164,005	-	-	-	-
Commodities	175,030	-	-	-	-
Other Charges	2,019,717	-	-	-	-
Capital Outlay	-	27,500	-	-	-
Interfund Charges	487,027	-	-	-	-
<b>Subtotal</b>	<b>12,216,840</b>	<b>27,500</b>	-	-	-
<b>Police Pension</b>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-
<b>Police Total</b>	<b>12,216,840</b>	<b>27,500</b>	-	-	-
<b>Fire</b>					
<b>Administration</b>					
Personnel	1,538,980	-	-	-	-
Contractual	103,931	-	10,815	-	-
Commodities	123,872	-	129,500	-	-
Other Charges	3,088,200	-	-	-	-
Interfund Charges	630,472	-	-	-	-
<b>Subtotal</b>	<b>5,485,455</b>	-	<b>140,315</b>	-	-
<b>Emergency Medical Services</b>					
Personnel	2,453,736	-	-	-	-
Contractual	7,990	-	-	-	-
Commodities	24,250	-	-	-	-
Other Charges	5,010	-	-	-	-
Interfund Charges	110,325	-	-	-	-
<b>Subtotal</b>	<b>2,601,311</b>	-	-	-	-
<b>Suppression</b>					
Personnel	6,280,318	-	-	-	-
Contractual	32,921	-	-	-	-
Commodities	64,901	-	-	-	-
Other Charges	22,730	-	-	-	-
Interfund Charges	110,325	-	-	-	-
<b>Subtotal</b>	<b>6,511,196</b>	-	-	-	-
<b>Firefighter's Pension</b>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-
<b>Fire Total</b>	<b>14,597,962</b>	-	<b>140,315</b>	-	-





***FY 2014 Budget by Department, Fund and Cost Category***

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



# FY 2014 Budget by Department, Fund and Cost Category

	General Fund	Special Revenue Funds			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
<b>Community Development</b>					
<b>Administration</b>					
Personnel	145,678	-	-	90,734	-
Contractual	38,332	-	-	84,228	-
Commodities	8,025	-	-	3,823	-
Other Charges	5,950	-	-	2,550	-
Interfund Charges	20,550	-	-	8,773	-
<b>Subtotal</b>	<b>218,535</b>	<b>-</b>	<b>-</b>	<b>190,107</b>	<b>-</b>
<b>Planning</b>					
Personnel	530,209	-	-	-	-
Contractual	264,065	-	-	-	-
Commodities	400	-	-	-	-
Other Charges	24,685	-	-	-	-
Capital Outlay	-	-	-	-	-
Interfund Charges	-	-	-	-	-
<b>Subtotal</b>	<b>819,359</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Engineering</b>					
Personnel	291,053	-	-	-	-
Contractual	215,000	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Interfund Charges	-	-	-	-	-
<b>Subtotal</b>	<b>506,053</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Inspectional Services</b>					
Personnel	1,068,615	-	-	-	-
Contractual	444,750	-	-	-	-
Commodities	5,258	-	-	-	-
Other Charges	8,500	-	-	-	-
Interfund Charges	28,180	-	-	-	-
<b>Subtotal</b>	<b>1,555,303</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Improvements Program</b>					
Personnel	259,207	-	-	101,706	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Subtotal</b>	<b>259,207</b>	<b>-</b>	<b>-</b>	<b>101,706</b>	<b>-</b>
<b>Special Service Areas</b>					
Other Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Development Total</b>	<b>3,358,457</b>	<b>-</b>	<b>-</b>	<b>291,813</b>	<b>-</b>
<b>Fund Total</b>	<b>63,640,914</b>	<b>27,500</b>	<b>140,315</b>	<b>48,488,493</b>	<b>344,520</b>

***FY 2014 Budget by Department, Fund and Cost Category***

<b>Enterprise Funds</b>					<b>Internal Service Funds</b>	
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
38,959	17,981	8,990	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>38,959</b>	<b>17,981</b>	<b>8,990</b>	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>52,433</b>	<b>24,837</b>	<b>5,057</b>	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>52,433</b>	<b>24,837</b>	<b>5,057</b>	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>71,528</b>	<b>33,342</b>	<b>15,951</b>	-	-	-	-
<b>1,466,512</b>	<b>667,922</b>	<b>458,664</b>	<b>62,816</b>	<b>67,585</b>	-	-
-	-	-	-	-	-	-
<b>4,026,526</b>	<b>3,412,182</b>	<b>735,887</b>	-	-	-	-
-	-	-	-	500,000	-	-
<b>5,564,565</b>	<b>4,113,446</b>	<b>1,210,502</b>	<b>62,816</b>	<b>567,585</b>	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>5,655,957</b>	<b>4,156,264</b>	<b>1,224,550</b>	<b>62,816</b>	<b>567,585</b>	-	-
<b>13,934,073</b>	<b>4,828,737</b>	<b>9,209,859</b>	<b>2,625,233</b>	<b>1,064,872</b>	<b>1,796,090</b>	<b>1,415,712</b>

# FY 2014 Budget by Department, Fund and Cost Category

	<u>Internal Service Funds</u>		<u>Capital Project Funds</u>	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
<b>Community Development</b>				
<b>Administration</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Facilities</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Interfund Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Facilities</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Interfund Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Inspectional Services</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Improvements Program</b>				
Personnel	-	-	-	-
Other Charges	-	-	24,371	-
Capital Outlay	-	-	9,822,028	-
Capital Projects	-	-	18,365,634	758,576
Transfer Out	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>28,212,032</b>	<b>758,576</b>
<b>Special Service Areas</b>				
Other Charges	-	-	-	-
Transfer Out	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Development Total</b>	<b>-</b>	<b>-</b>	<b>28,212,032</b>	<b>758,576</b>
<b>Fund Total</b>	<b>9,500,560</b>	<b>1,893,000</b>	<b>28,212,032</b>	<b>758,576</b>



This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*GLOSSARY OF TERMS*



## *Glossary of Terms*

---

### A

**ABATEMENT:**

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

**ACCOUNT:**

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

**ACCRUAL BASIS OF ACCOUNTING:**

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

**ACTIVITY:**

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

**ACTUAL:**

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

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

**ADDITIONS:**

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

**ADOPTED BUDGET:**

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

**AD VALOREM TAX:**

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

**ALLOTMENT:**

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

**AMORTIZATION:**

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

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

**APPROPRIATION:**

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

**ARBITRAGE:**

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

**ASSESSED VALUE:**

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

**ASSETS:**

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

## **A – Continued**

### **AUDIT:**

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

## **B**

### **BALANCED BUDGET:**

Total expenditure allocations do not exceed total available resources.

### **BENEFITS:**

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

### **BOND:**

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

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

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

### **BOND REFINANCING:**

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

### **BONDED DEBT:**

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

### **BUDGET:**

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

### **BUDGET ADJUSTMENT:**

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

### **BUDGET AUTHORITY:**

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

### **BUDGET CALENDAR:**

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

### **BUDGET DEFICIT:**

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

## **B – Continued**

### **BUDGET DOCUMENT:**

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

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

### **BUDGET ORDINANCE:**

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

### **BUDGETARY CONTROL:**

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

### **BUILDING PERMITS:**

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

## **C**

### **CABLE TV FRANCHISE:**

Franchise tax levied on a cable television company.

### **CAPITAL IMPROVEMENTS:**

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

### **CAPITAL IMPROVEMENT PROGRAM:**

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

### **CAPITAL OUTLAY:**

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

### **CAPITAL PROJECT:**

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

### **CAPITAL PROJECTS FUND:**

A fund used to account for the acquisition or construction of major governmental capital facilities and equipment (which are not financed by other funds).

### **CASH ACCOUNTING**

A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

### **CASH RESERVE(S):**

Policy established by the Village Board which requires a certain level of funds to be available for expenses caused by unforeseen emergencies or revenue declines. Year-end balances in the General Operating Fund computed on a modified accrual basis. The Village's goal is to maintain a Fund Balance reserve of 33 percent to 40 percent of the annual General Operating Fund Appropriation.

## **C – Continued**

### **CHARGEBACKS:**

Accounting transactions which recover the expenses of one fund from another fund that received the service.

### **CHART OF ACCOUNTS:**

A listing of the asset, liability, equity, expenditure and revenue accounts that are used in the accounting, operations and budgeting processes.

### **COMMODITIES**

Items which, after use, are consumed or show a material change in, or an appreciable impairment, of their physical condition, and which are generally of limited value and characterized by rapid depreciation.

### **COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR):**

This official annual report presents the status of the Village's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.

### **COMPREHENSIVE PLAN:**

The overall source of information and planning for a community, which is also intended to identify a community's needs and establish a vision for the future.

### **CONTINGENCY:**

An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as emergencies, federal mandates shortfalls in revenue, and similar eventualities.

### **CONTRACTUAL SERVICES:**

Services provided by another individual, (not on Village payroll) agency, or private firm.

## **D**

### **DEBT PROCEEDS – BONDS:**

Funds available from the issuance of bonds.

### **DEBT SERVICE:**

Includes principal and interest payments and handling charges on general obligation bonds, special assessment bonds and notes.

### **DEBT SERVICE FUND:**

A fund used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

### **DEFICIT:**

The excess of liabilities over assets or expenditures over revenues, in a fund over an accounting period.

### **DELINQUENT TAXES:**

Taxes that remain unpaid on and after the date on which a penalty for nonpayment is attached.

### **DEPARTMENT:**

The basic organizational unit of the Village, which is functionally unique in its services.

### **DEPRECIATION:**

A calculation of the estimated decrease in value of physical assets due to usage and passage of time.

## **D – Continued**

### **DISBURSEMENT:**

The expenditure of monies from an account.

### **DISTINGUISHED BUDGET PRESENTATION PROGRAM:**

A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents, providing peer recognition and technical assistance to the fiscal officers preparing them.

### **DIVISION:**

A unit of an organization which reports to a department.

## **E**

### **EFFICIENCY:**

The relationship between the amount of input (usually dollars or personnel time) and the amount of output, or outcome, for an activity or program.

### **ENCUMBRANCES:**

These are obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. The use of encumbrances is designed to prevent overspending and permits officials to be certain of how much money is available for new commitments.

### **ENTERPRISE FUNDS:**

Enterprise Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

### **EQUALIZATION RATE:**

The total ratio of assessed value to full value of taxable property in a municipality.

### **EQUITY:**

The difference between fund assets and fund liabilities. (Fund Balance)

### **ESTIMATE:**

Revenue and expenditure estimates for the current fiscal year which are developed as part of the budget preparation process.

### **ESTIMATED REVENUE:**

The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board.

### **EXPENDITURE:**

This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. (Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended).

### **EXPENSES:**

Charges incurred, whether paid immediately or unpaid, for operation, maintenance, interest and other charges. (Used primarily in Proprietary Type Funds).

## **F**

### **FIDUCIARY FUNDS (TRUST AND AGENCY FUNDS):**

These funds are used to account for assets held by the Village in a trust or agency capacity for individuals, private organizations, other governments and/or other funds. These include Expendable Trust, Nonexpendable Trust, Pension Trust and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for essentially in the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for essentially in the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

### **FISCAL POLICY:**

A government's policies with respect to revenues, spending, an debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

### **FISCAL YEAR:**

The time period designated by the Village signifying the beginning and ending period for recording financial transactions. The Village of Glenview has a fiscal year of January 1 through December 31 which is also referred to as a calendar year.

### **FIXED ASSETS:**

Assets of a long-term character, which are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

### **FIXED COST:**

The costs of providing goods or services that do not vary proportionately to the volume of goods or services provided.

### **FLEET:**

The vehicles owned and operated by the Village.

### **FORECAST:**

A projection of future revenues and/or expenses based on historical and current economic, financial and demographic information.

### **FORFEITURE:**

The automatic loss of property, including cash, as a penalty for breaking the law or as compensation for losses resulting from illegal activity. Once property has been forfeited, the Village may claim it, resulting in confiscation of the property.

### **FULL-TIME EQUIVALENT (FTE):**

A part-time position converted to the decimal equivalent of a full-time position based upon 2,080 hours per year. For example, a part-time clerk working 20 hours per week, 26 weeks per year would be the equivalent to .25 of a full-time position.

### **FUNCTIONAL CLASSIFICATION:**

A means of presenting budgetary data in terms of the major purposes being served. Each program or activity is placed in the same category (e.g. administration, fire, police) that best represents its major purpose, regardless of the spending agency or department.

### **FUND:**

A fiscal and accounting entity with a self balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

## **F – Continued**

### **FUND ACCOUNTING:**

The accounts of the Village are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self balancing accounts that comprise its asset, liability, fund equity, revenue and expenditure accounts, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are to be controlled.

### **FUND BALANCE:**

The excess of assets over liabilities and is, therefore, also known as surplus funds.

### **FUND TRANSFER:**

A budgeted transfer of funds to another fund.

## **G**

### **GENERAL FUND:**

The General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

### **GENERAL OBLIGATION BONDS:**

Bonds in which the full faith and credit of the issuing government are pledged.

### **GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP):**

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

### **GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB):**

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

### **GOAL:**

A statement of broad direction, purpose or intent based on the needs of the community.

### **GOVERNMENTAL FUND TYPE:**

One of three broad fund categories which also includes proprietary funds and fiduciary funds; this fund category includes activities usually associated with a typical state or local government operation; composed of four types: general fund, special revenue fund, capital projects fund and debt service fund.

### **GOVERNMENTAL ACCOUNTING:**

The composite of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governmental units and agencies.

### **GOVERNMENTAL FUNDS:**

General, Special Revenue, Debt Service and Capital Project funds.

### **GRANT:**

A contribution by one governmental unit or other organization to another. The contribution is usually made to aid in the support of a specified function.

## **H**

### **HOME-RULE:**

A home-rule unit may exercise any power and perform any function pertaining to its government and affairs including but not limited to the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax; and to incur debt. The Village of Glenview is a home-rule municipality.

## **I**

### **INFLATION:**

A substantial rise in the general level of prices related to an increase in the volume of money, resulting in the loss of value of currency.

### **INFRASTRUCTURE:**

Public domain fixed assets including: roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the Village.

### **INTERFUND TRANSFERS:**

Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

### **INTERGOVERNMENTAL REVENUE:**

Revenue received from or through the Federal, State or County Government.

### **INTERNAL SERVICE FUND:**

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies.

### **INVENTORY:**

A detailed listing of property currently held by the government.

## **L**

### **LEVY:**

To impose or collect taxes, special assessments, or service charges for the support of Village activities.

### **LIABILITIES:**

Debt or other obligations arising in the past, which must be liquidated, renewed or refunded at some future date.

### **LINE ITEM BUDGET:**

A budget that allocates funds to specific cost centers, accounts or objects, (e.g., salaries and office supplies.)

### **LIQUIDATION:**

To convert assets into cash.

### **LONG-TERM DEBT:**

Bonded debt and other long-term obligation, such as benefit accruals, due beyond one year.

## **M**

### **MANDATE:**

A requirement from a higher level of government that a lower level of government perform a task in a particular way or by a particular standard.

### **MILL:**

A taxation unit equal to one dollar of tax obligations for every \$1,000 of assessed valuation of property.

### **MILLAGE:**

The tax rate on real property based on \$1.00 per \$1,000 of assessed property value.



## **M – Continued**

### **MISCELLANEOUS REVENUE:**

Those revenues that are small in value and not individually categorized.

### **MISSION STATEMENT:**

The statement that identifies the particular purpose and function of a department.

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

Basis of accounting in which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which is recognized when due.

### **MUNICIPAL CODE:**

A collection of laws, rules and regulations that apply to the Village and its Citizens.

## **O**

### **OBJECT CLASSIFICATION:**

A means of identifying and analyzing the obligations incurred by the Village in terms of the nature of the goods or services purchased (e.g. personnel compensations, commodities, capital outlays, contractual services and personnel benefits), regardless of the agency involved or purpose of the programs for which they are used.

### **OBJECTIVE:**

Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

### **OPERATING BUDGET:**

A financial plan that pertains to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel. The operating budget presents proposed expenditures for the fiscal year and estimates the revenues to fund them.

### **OPERATING EXPENSES:**

Fund expenses that are ordinary, recurring in nature and directly related to the fund's primary service activities.

### **OPERATING REVENUES:**

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

### **OPERATING TRANSFER IN/OUT:**

A planned transfer of monies from one fund to another to assist in financing the operations of the recipient fund.

### **ORDINANCE:**

A formal, legislative enactment by the Village that carries the full force and effect of the law, within corporate boundaries of the Village, unless in conflict with any higher form of law such as state or federal.

### **OUTLAYS:**

Checks issued, interest accrued on public debt or other payments made, offset by refunds and reimbursements.

## **P**

### **PER CAPITA:**

A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

### **PERSONNEL COSTS:**

Costs of wages, salaries, retirement, and other fringe benefits for Village employees; one of the five major expense categories defined in the financial plans.

### **PERFORMANCE INDICATORS:**

Specific quantitative and qualitative measures of work performed as an objective of the department.

### **PERFORMANCE MEASURE:**

A measure that is established to evaluate the effectiveness and efficiency of specific service.

### **POLICY BUDGET:**

The Village of Glenview's process is to present the recommendations for the annual work program of services provided to the citizens, the annual budget, and the long-range financial plan.

### **PRODUCTIVITY:**

A measure of the increase of service output of Village programs compared to the per unit of resource input invested.

### **PROPERTY TAX LEVY:**

A tax based on the assessed value of a property. Tax liability falls on the owner of record as of the appraisal date.

### **PROPERTY TAXES:**

Used to describe all revenues received in a period from property taxes, both current and delinquent, including all related penalties and interest. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

### **PROPRIETARY FUNDS:**

Activities found in this category are many times seen in the private sector and are operated in a manner similar to their counterparts in the commercial world; the focus of these funds is on the measurement of net income, composed of two fund types: enterprise funds and internal service funds.

### **PURCHASE OF SERVICE AGREEMENT (PSA):**

Agreement which outline the terms of contracts in which the Village enters into with outside agencies to provide services that the Village does not currently offer.

### **PURCHASE ORDER:**

A written legal document stating or confirming an offer to buy goods or services, which upon acceptance by a vendor becomes a contract. Its main function is to expedite and control buying by the Village.

## **Q**

### **QUALITY:**

Doing the right things right the first time, continuous improvement, meeting or exceeding customer expectations.

### **QUARTERLY FINANCIAL REPORTING:**

A periodic outline aimed at communicating the Village's fiscal condition to stakeholders' (Council, staff, residents) to serve as an update of important components of the annual budget.

## **R**

### **RESERVE:**

- (1) An account used to earmark a portion of a fund balance to indicate that it is not appropriate for expenditure and;
- (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

### **RESERVE FUND BALANCE:**

Reported to denote portions of fund balance that are either legally restricted to a specific future use or not available for appropriation or expenditure.

### **RESOLUTION:**

A legislative act by the Village with less legal formality than an ordinance.

### **RESTITUTION:**

Revenues collected in payment for damage to Village property.

### **RETAINED EARNINGS:**

An equity account reflecting the accumulated earnings of an Enterprise Fund.

### **REVENUES:**

Money received into a fund from outside the fund that, together with fund balances, provide the financial resources for a given fiscal year.

### **REVENUE BONDS:**

Bonds in which principal and interest are paid exclusively from enterprise fund earnings.

### **REVISED BUDGET:**

The adopted budget as formally adjusted by the Village Board.

## **S**

### **SALES TAX:**

Tax imposed on taxable sales of all final goods.

### **SPECIAL ASSESSMENT:**

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

### **SPECIAL ASSESSMENT FUNDS:**

A fund used to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.

### **SPECIAL REVENUE FUNDS:**

Funds used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

### **STRATEGIC PLAN:**

A blueprint of ideas intended to serve as a tool for the implementation of a Comprehensive Plan.

## **T**

### **TAX LEVY:**

The total amount to be raised by general property taxes for a purpose specified in the Tax Levy Ordinance.

## **T – Continued**

### **TAXES:**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

### **TRIAL BALANCE:**

A list of the balances by account in a ledger kept by double entry with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or their net balance agrees with a control account, the ledger from which uses total expenditures and transfers to other funds that decreases net financial resources.

## **U**

### **UNRESERVED FUND BALANCE:**

Represents assets that are not considered “expandable available financial resources.” Examples of this category include advances to other funds and non-current loans receivable.

### **USER CHARGES:**

The payment of a fee for direct receipt of public service by the party benefiting from the service.

## **V**

### **VARIABLE RATE:**

A rate of interest subject to adjustment.

## *Commonly Used Acronyms*

---

**AA:** Affirmative Action  
**ADA:** Americans with Disabilities Act.  
**APWA:** American Public Works Association  
**BAN:** Bond Anticipation Note  
**CAD:** Computer Aided Dispatch, Computer Aided Design.  
**CAFR:** Comprehensive Annual Financial Report  
**CBD:** Central Business District.  
**CERF:** Capital Equipment Replacement Fund  
**CIP:** Capital Improvements Program  
**CPM:** Center for Performance Measurement.  
**DARE:** Drug Awareness Resistance Education program.  
**DPW:** Department of Public Works  
**EMS:** Emergency Medical Services.  
**EPA:** Environmental Protection Agency.  
**FTE:** Fulltime equivalent  
**FRRF:** Facility Repair and Replacement Fund  
**GAAP:** Generally Accepted Accounting Principles  
**GASB:** Governmental Accounting Standards Board  
**GFOA:** Government Finance Officers Association  
**HHW:** Household Hazardous Waste  
**HR:** Human Resources  
**ICMA:** International City/County Management Association  
**IDOT:** Illinois Department of Transportation  
**IEPA:** Illinois Environment Protection Agency  
**IMRF:** Illinois Municipal Retirement Fund  
**IT:** Information Technology  
**J.U.L.I.E.:** Joint Utility Location Information & Excavation System  
**MERF:** Municipal Equipment Repair Fund  
**NPDES:** National Pollutant Discharge Elimination System  
**NPEDS:** National Pollutant Discharge Elimination System  
**OSHA:** Occupational Safety & Health Administration  
**PAFR:** Popular Annual Finance Report  
**RFP:** Request for Proposal  
**RFI:** Request for Information  
**RFQ:** Request for Qualifications  
**USEPA:** United States Environmental Protection Agency  
**VMO:** Village Manager's Office  
**VSP:** Voluntary Separation Program