



2015 ADOPTED ANNUAL BUDGET



**TODD HILEMAN, VILLAGE MANAGER
VILLAGE OF GLENVIEW**



The Village of Glenview

Fiscal Year 2015 Adopted Annual Budget

Presented to:

Village Board of Trustees

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President**

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and
The Staff of the
Village of Glenview

Village of Glenview Profile

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



Located between the Tri-State Tollway and the Edens 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 285 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 2014 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.....	36-38
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
2015 Village Sources and Uses.....	72
2015 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
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Budgets by Department

Department Operating Overview.....	137
Department Operating Summary.....	138-139
Village Board of Trustees.....	141-146
General Government.....	147-154
Village Manager's Office Department.....	155-172
Administrative Services Department.....	173-190
Public Works Department.....	191-208
Police Department.....	209-213
Fire Department.....	215-223
Planning and Economic Development Department.....	225-229
Community Development Department.....	231-246

Capital Spending and Debt Management

Capital Spending249-262
Debt Management..... 263-282

Component Unit

Village of Glenview Public Library.....285-290

Supplementary

2015 Budget Resolution.....293-294
2015 Tax Levy.....297-300
Budget by Department, Fund and Cost Category.....303-326
Glossary of Terms.....329-340
Commonly Used Acronyms.....341



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Glenview
Illinois**

For the Fiscal Year Beginning

January 1, 2014

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 2015. 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 staff effort and analysis and a significant contribution of time for review and discussion on the part of the Village Board.

Overview

The 2015 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, develop and ensure the sustainability of a structurally balanced budget and proactively design 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 sustainable financial policies.

The Village does not levy a tax rate but rather levies a specific dollar amount. For the 2014 property tax levy to be collected in 2015 the Village Board has limited the increase in the levy to the EAV associated with newly annexed, constructed or improved property, which is 1.11% for the 2013 tax year. This increase in the levy of \$123,634 should have the effect of a \$0 increase to current taxpayers on average.

The adopted budget includes Village wide revenues of \$174,502,071, of which \$65,043,493 are in the Corporate Fund. The Village wide expenditures are \$189,612,771, of which \$71,443,393 are in the Corporate Fund. It should be noted that the expenditures in excess of revenues are planned uses of fund balances for capital projects and ending fund balances for all Village funds remain within the approved Village fund balance policies.

2015 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 2015 Budget achieves this goal with a projected ending fund balance of 33.5% and an increased CIP transfer of \$11,400,000, a significant increase over the annual scheduled transfer of \$5,000,000. This planned use of reserves represents the continued acceleration (including originally planned funding for 2015 and 2016 now all in 2015) of 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 2015 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 also worked to contain costs of our workforce through managed competition of services, implementing two-tier wage structures, and implementing health insurance plan design changes and increased employee premium contributions.

The Village has continued to aggressively pursue outside funding for capital projects. From 2005 to 2013, the Village received over \$7,400,000 in state and federal funds to support a number of infrastructure projects. The Village has been able to secure an additional \$30,800,000 in state and federal funds for projects planned for 2014 – 2017 (approximately \$19,800,000 for storm water, \$7,800,000 for roadways, \$2,900,000 for bike/pedestrian improvements, and \$380,000 for other). The 2015 CIP budget contains approximately \$28,800,000 in total planned projects in part due to outside funding and continued progress on an accelerated storm water master plan (approximately \$12,100,000 will be used for storm water projects). 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 only returned 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 few years with growth trend expected to continue from recent new commercial developments. A few large development projects throughout the Village in 2013 and 2014 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 return to normal levels in 2015, as one-time large development projects have been built or are nearly complete.

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 is a major concern as state elected officials continue to explore ideas that may shift costs to local governments, or decrease shared revenues given their financial challenges. Staff will continue to closely monitor this situation and have recommendations ready for the Board should state shared revenues be reduced.

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

The budget, as well as other financial reports and data, can be found online at www.glenview.il.us under the “Transparency” tab at the top of the page.

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. 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 2015 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 2015 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 Dispatch Services as well as three subdivisions of Human Resources: Administration, Employee Benefits and Risk 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 2015 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 2015 Budget Resolution, 2014 Tax Levy documents, Summary Sheet of the FY 2015 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.

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.

Economic Development and Stabilization

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 development throughout the Village, however, since then several significant redevelopments have occurred:

- 2010 completed projects included a new 85,000 square foot Glenview Public Library; a 162,600 square foot addition to Glenbrook Hospital; complete teardown and rebuilds for 2 McDonald's restaurants; and a new 109,000 square foot office building on Chestnut Avenue
- 2011 completed projects included a 30,000 square foot retail center at Milwaukee and Lake Avenues, significant remodeling of the Historic Park District Administration Building; and a 71,588 square foot building for the Midwest Palliative Healing Garden
- During 2012, a 408,644 square foot corporate headquarters for Astellas Pharma US, Inc. at the northwest corner of Willow Road and the Tri-State Tollway was completed
- Other initiatives in 2012 included development approvals for the build out of the 40 acre GlenStar development at Willow Road and I-294, including a 90,000 square foot Mariano's grocery store, 17,000 square feet of other retail, 290 rental units, a 16,000 square foot high-end day care and pre-school, a 41,000 square foot LA Fitness facility, a 1.5 acre retail building site which houses a 13,000 square foot CVS Pharmacy, and a 2.2 acre future office site. This development was substantially complete at the end of 2014 and is expected to be fully complete during 2015
- In 2012, the Village Board also approved a Business Improvement District to facilitate intersection improvements at Chestnut Avenue and Waukegan Road, and to support the retailers by providing better access. This project was begun in 2013 and completed in 2014
- During 2013, the Village sold the fire station headquarters on Glenview Road to Trammell Crow as part of a 4 parcel mixed use development consisting of 138 rental units and 6,500 square feet of retail space. Construction to replace the former fire station at its new location on Waukegan Road is expected to be completed in early 2015
- The Glen Gate Development at the northeast corner of Golf and Waukegan Roads, includes a 75,000 square foot Mariano's grocery store, 31,000 square feet of retail and 238 rental unit housing was also substantially complete at the end of 2014. In conjunction with this development, a Tax Increment Financing District was approved for the funding of roadway improvements coordinated with the Illinois Department of Transportation
- Additional projects completed in 2014 include a 40,000 square foot Heinen's grocery store and the opening of a combined auto dealership at the Willow Road and Patriot Boulevard intersection
- In May of 2014, the sale of 41 acres of Village-owned property at West Lake Avenue and Shermer Road for a 171 unit residential development and a 75,000 square foot church was completed
- Additionally, along the Milwaukee Avenue corridor, developments have added nearly 150,000 square feet of new space, including a large building addition to Abt Electronics.

Between 2010 and 2013, the American Community Survey estimate of Glenview's population remained stable at 44,863; of the Village's 2013 assessed valuation, 69.6% was classified as residential, and 30.4% was commercial/industrial.

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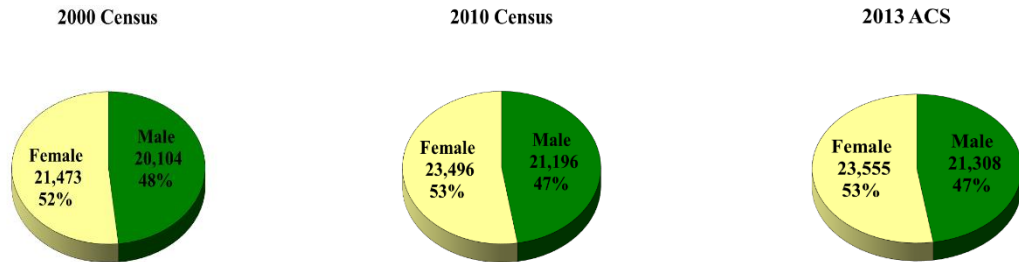
Village of Glenview Demographics

Population*

Year	Population	Year	Population
1950	6,142	2002	45,001
1960	18,132	2003	45,780
1970	24,880	2004	45,818
1980	32,060	2005	45,992
1990	37,093	2006	46,321
1998	38,437	2007	46,329
2000	41,847	2010	44,692
2001	43,581	2013	44,863

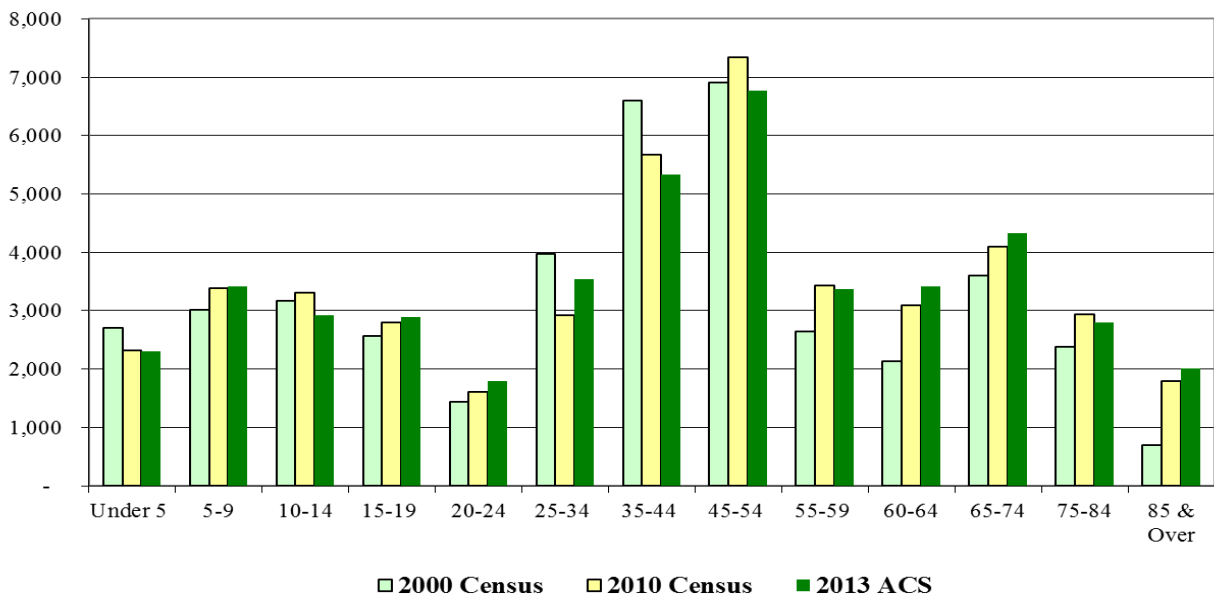
* Source: U.S. Census Bureau Estimates and Data 2000 - 2013

Gender

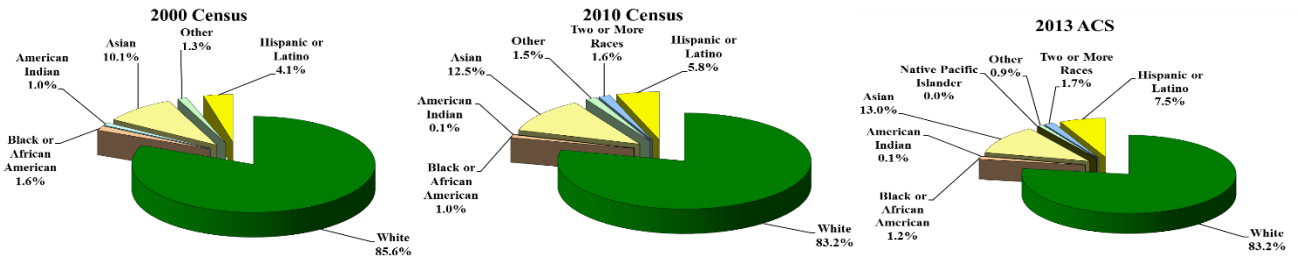


Age Information

	2000 Census	2010 Census	2013 ACS
Median Age	41.3	45.5	45.4



Population Diversity*



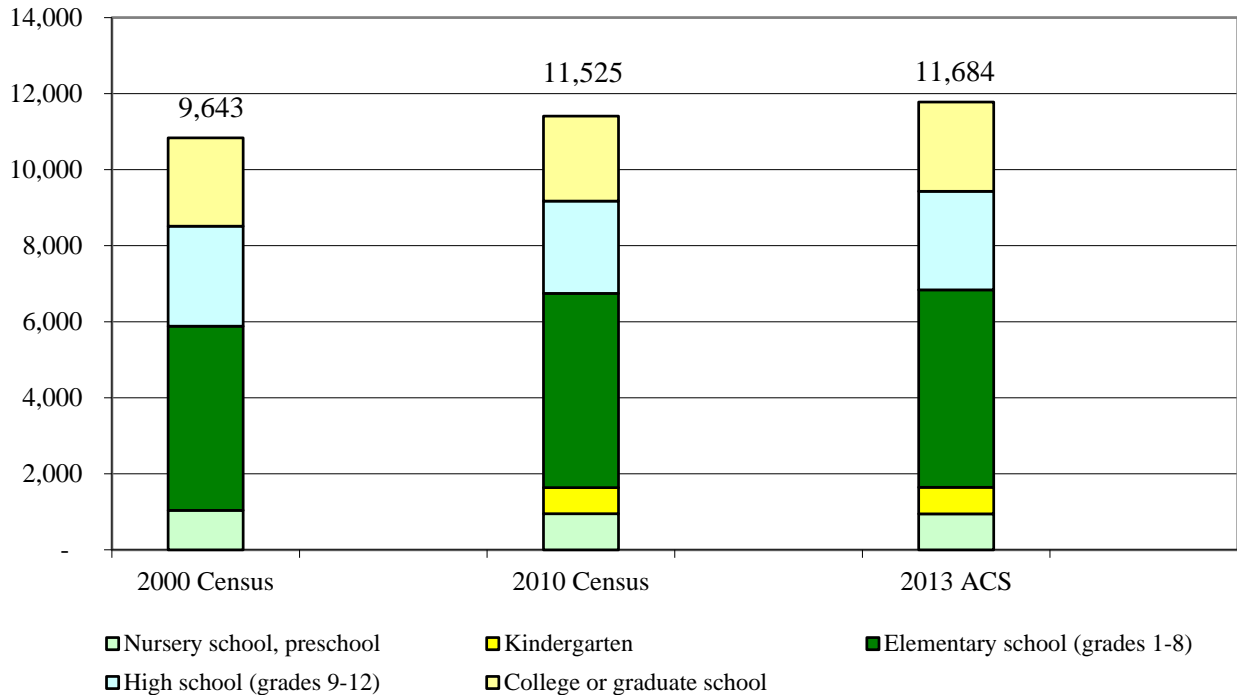
*Respondents could select more than one category

Education*

	2000 Census		2010 Census		2013 ACS	
High School Graduate or Higher	27,215	94.30%	29,723	95.70%	31,549	95.10%
Bachelor's Degree or Higher	16,140	55.90%	19,474	62.70%	18,614	59.10%

*Population over the age of 25

School Enrollment*



Notes:

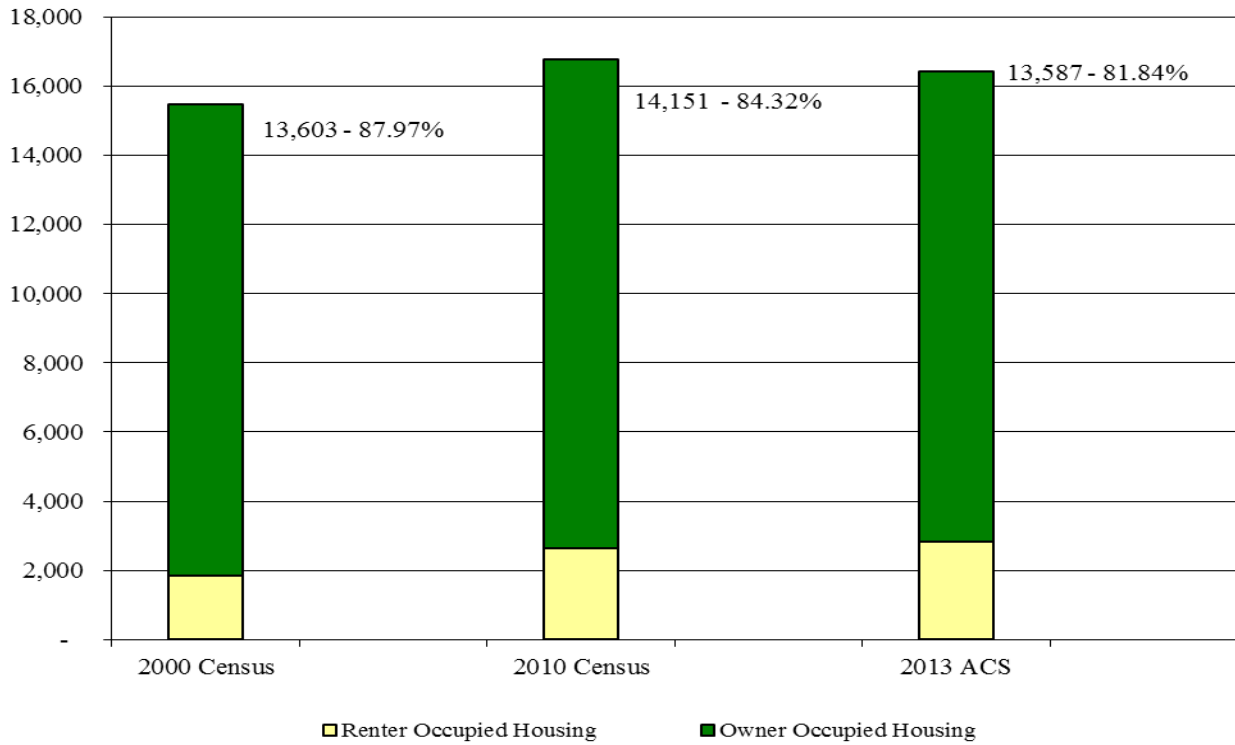
*Population over the Age of 3

Number at top indicates total school enrollment

Housing Characteristics

	2000 Census	2010 Census	2013 ACS
Average Household Size	2.67	2.62	2.65
Median Home Value	\$336,000	\$534,700	\$474,500

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

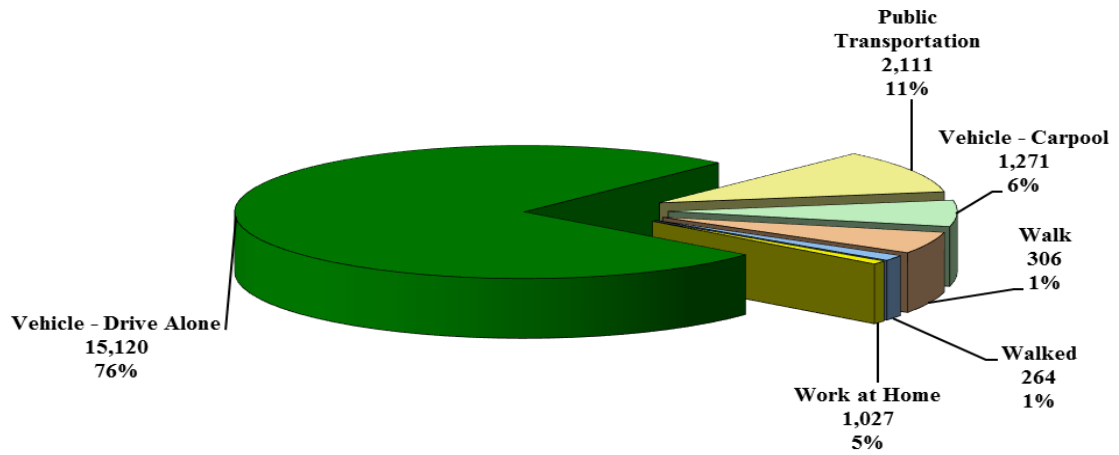
Airports

O’Hare International Airport

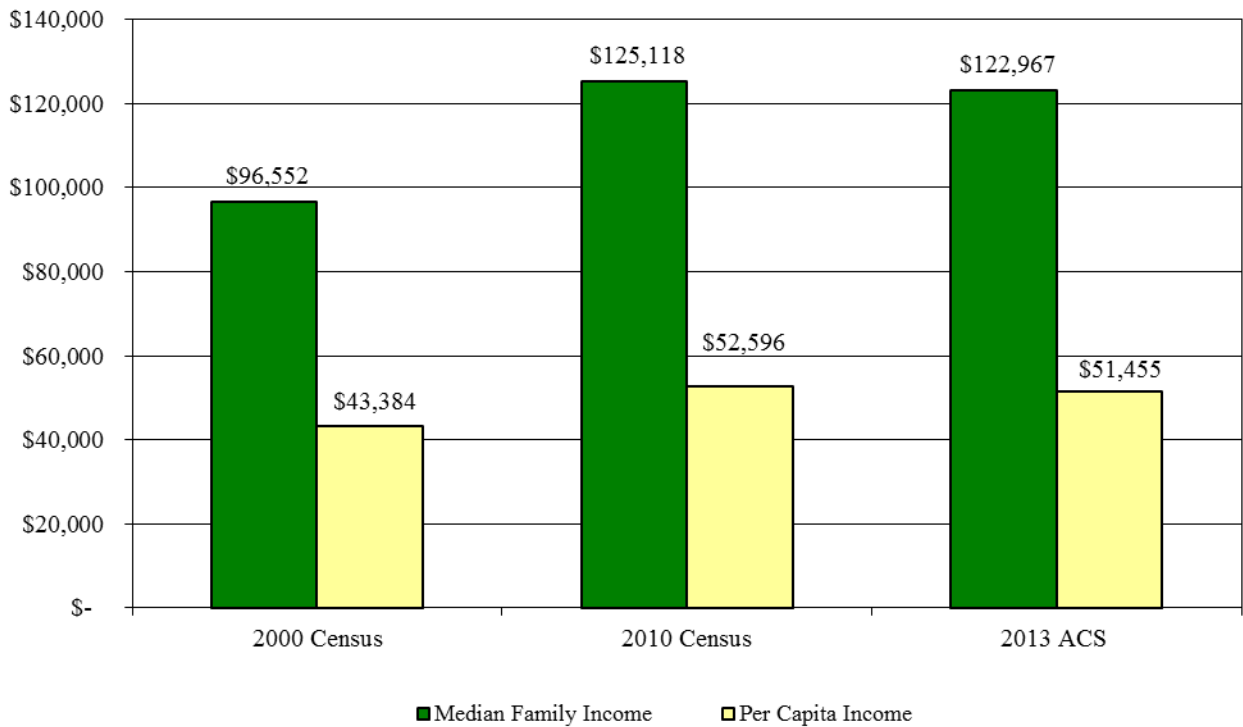
Commute Time

	2000 Census	2010 Census	2013 ACS
Mean Travel Time (in minutes)	29.4	29.8	30.5

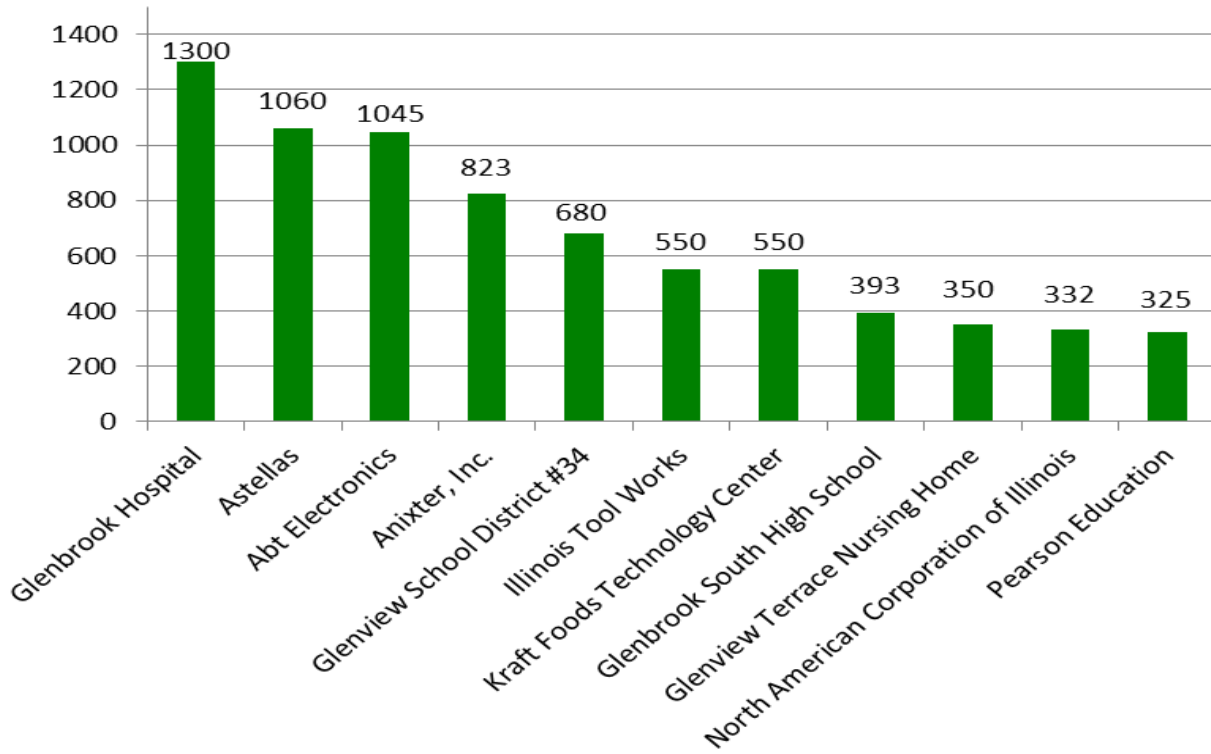
Commuting Mode of Transportation



Economic Characteristics



Principal Area Employers

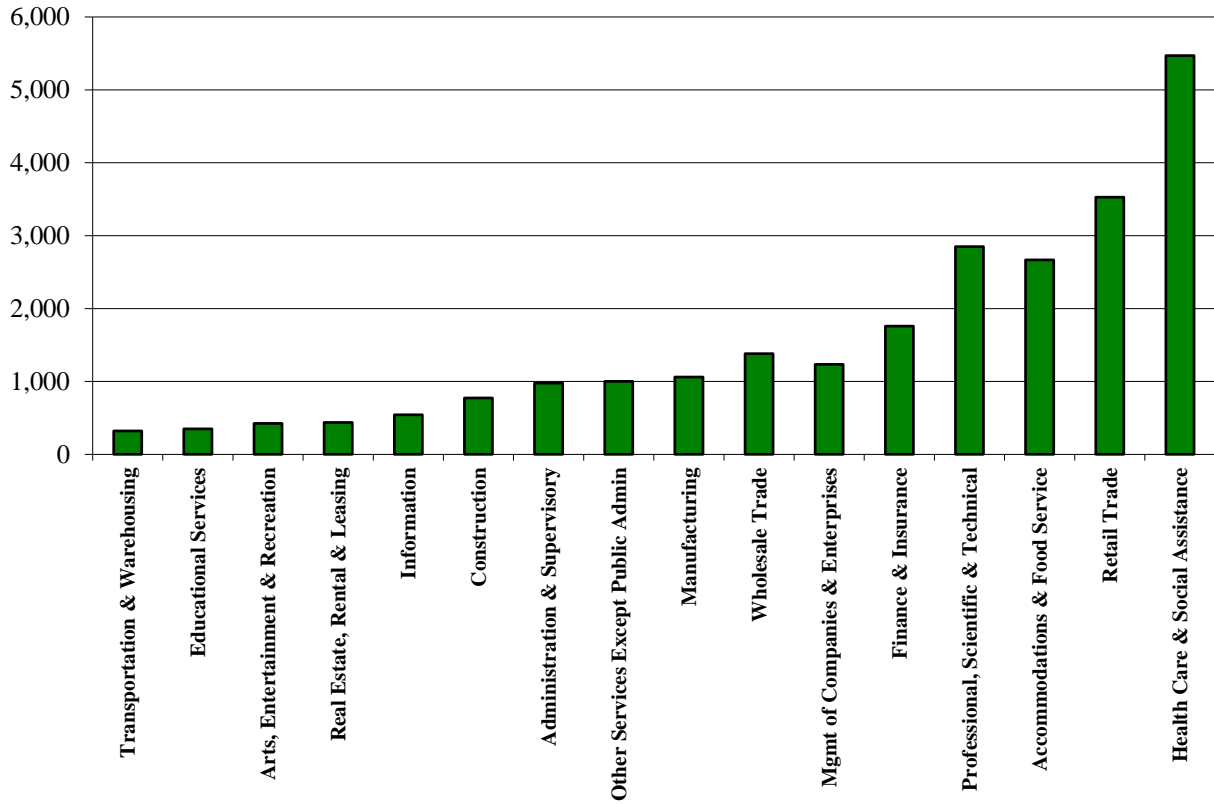


Private Employment in the Village of Glenview*

Year	Number of Private Companies	Percent Change	Number of Private Company Jobs	Percent Change
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%
2013	2,234	2.85%	24,177	3.00%

*Source: Illinois Department of Employment Security

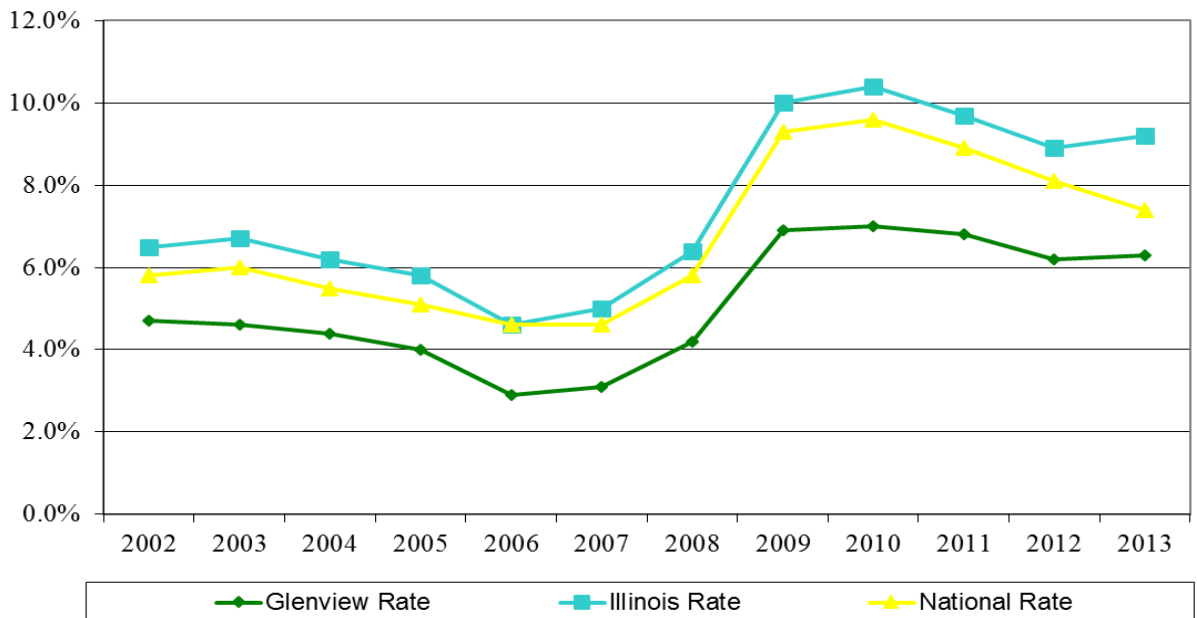
Private Area Employers by Job Sector*



*Source: Where Workers Work

Unemployment Rates*

The Village's most recent unemployment figure indicates a rate of 6.3%, which is 2.9% below the State of Illinois rate of 9.2% and 1.1% below the National rate of 7.4%.



*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

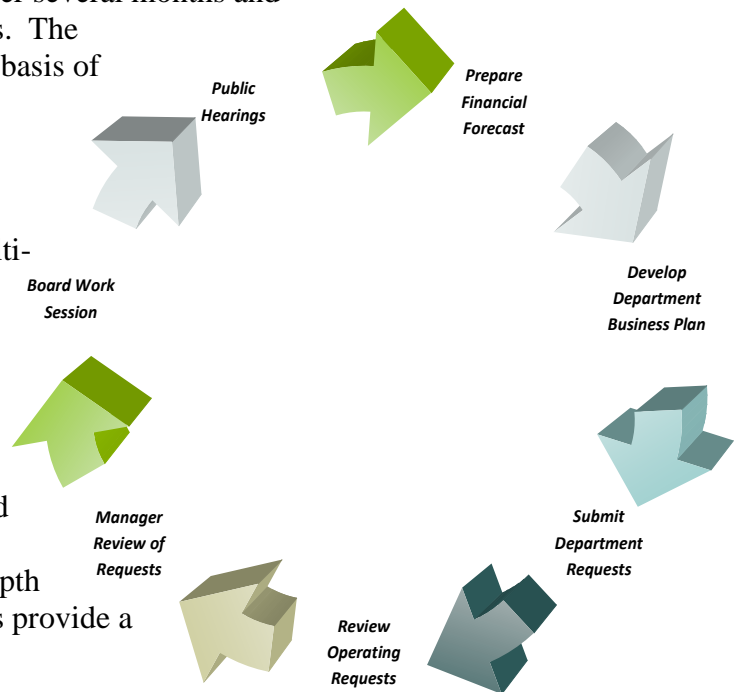
The Village Board holds several workshop sessions and invites the public to attend. Each workshop has a different focus and all funds are presented.

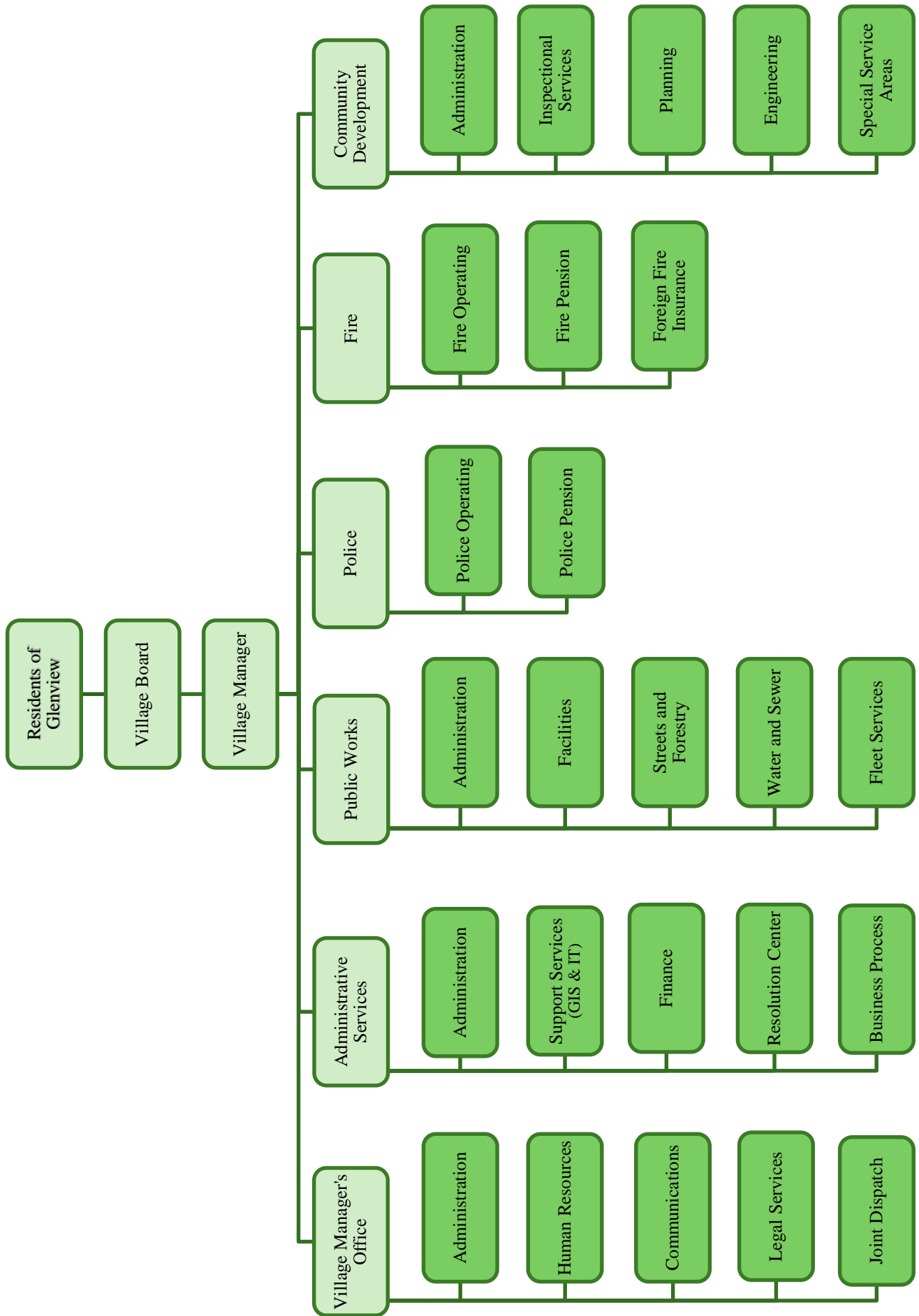
Public Hearings

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.





2014 Schedule for FY 2015 Budget Preparation

Schedule Kick-off

July Department Head Retreat

 Budget Entry Training

Level 1 - Division Review

August Departments complete budget entry for 2014 Projections and 2015 Budget

 Budget Team Reviews 2014 Projections and 2015 Budget - All Funds

Level 2 - Department Review

August Village Manager and Budget Team Review Department Budgets

 2015 Personnel Initial Projections Complete

September 10, 2014 Public Presentation of Corporate Fund Projections

Level 3 - Budget Team Review

October 2, 2014 Public Presentation of Corporate Fund Department Budgets and Miscellaneous Funds

October 28, 2014 Public Presentation of Capital Improvement Program, Water and Sewer Rates and Remaining Funds

Level 4 - Manager Review

November 18, 2014 Public Hearing on Proposed 2014 Tax Levy Ordinance (First Reading)

November 18, 2014 Public Hearing on Proposed 2014 SSA Tax Levy Ordinances (First Reading); adoption of same

November 24, 2014 Proposed Budget on Display for Public Inspection at Village Hall, Library and on the Village's Website

Level 5 - Board Review

December 1, 2014 2015 Public Employee Total Compensation Packages posted on Village Website

December 9, 2014 Public Hearing on the Proposed 2015 Budget; adoption of same

December 9, 2014 Proposed 2014 Tax Levy Ordinance (Second Reading); adoption of same

December 18, 2014 File 2015 Budget Resolution, 2014 Tax Levy and 2014 SSA Levy with the Cook County Clerk

December 18, 2014 File 2015 Certificate of Estimated Revenue by Source with the Cook County Clerk

December 18, 2014 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 2015 budget process.

Action Required	Municipal Code Policy	Illinois Statute/ County Deadlines	Date Completed
Budget Officer presents tentative Operating budget to the Board of Trustees	On or before the first Friday of October	NA	Sept 10
Proposed Annual Budget made available for public inspection	At least 10 days prior to the required public hearing	At least 10 days prior to the required public hearing	Nov 24
Legal Notice of Public Hearing	At least one week prior to the public hearing	At least 7 days prior to the required public hearing	Nov 27
Public Hearing on Proposed Annual Budget	Not less than one week after the tentative budget is made available for inspection	Held prior to adoption	Dec 9
Adoption of the Annual Budget by the Board of Trustees	Prior to the start of the fiscal year	Prior to the end of the first quarter of the year	Dec 9
Public Hearing in the Proposed Tax Levy	Prior Adoption	Prior to Adoption	Nov 18
Adoption of the Annual Tax Levy by the Board of Trustees	In time to meet the filing requirement of the last Tuesday in December	In time to meet the filing deadline	Dec 9
Filing the Tax Levy with the County Clerk's Office	On or before the last Tuesday in December	On or before the last Tuesday in December	Dec 18
Filing the Truth in Taxation Certification	On or before the last Tuesday in December	Filed with the Tax Levy	Dec 18
Filing the Budget and Appropriations Ordinance		Within 30 days of adoption by the Board of Trustees	Dec 18

Revenues

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

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

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

Matching Revenues to Expenditures

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

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

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

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

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

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

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

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

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

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

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

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

Budget and Financial Policies

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

Budget Policies

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

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

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

Fund Balance Policies

- The Corporate Fund reserve (fund balance) will be maintained at 30% - 40% of total expenditures. Total expenditures include transfers out of the fund.
- The fund balance of the Utility Enterprise Funds (Water, Sewer, and North Maine) includes fixed assets, capital, debt and cash. The goal of the utility funds is to remain self-sufficient. A reserve cash balance policy has been put into place to ensure positive cash flow for operations. This reserve balance is 30 days of operating expenditures, excluding capital and debt service.
- The Maintenance Equipment Replacement Fund (MERF) cash reserves are to be maintained at a zero balance. In the event the fund experiences a negative or positive cash balance, a plan is to be put into place to recover or draw down cash to a zero balance.
- The Capital Equipment Replacement Fund (CERF) cash reserves are to be maintained at 40% of the calculated accumulated reserves.
- No minimum fund balance has been established for the Special Tax Allocation Fund, Insurance and Risk Fund, Commuter Parking Fund, Corporate Purpose 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.
- The policy includes the prudent measure to safeguard public funds through detailed collateral agreement requirements terms and conditions.
- The policy excludes the use of derivatives.
- All investments will conform to applicable State statutes and Village policies governing the investment of public funds.
- The policy is routinely reviewed with the Village's investment advisor.

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:* Each year, as part of the budget process, the Village Manager, Department Heads and other department representatives attend a strategic planning session where the long term financial plan is reviewed and goals for the Village Manager are established and adopted by the Village Board of Trustees. This session includes an update of the current year's goals and setting priorities for the next fiscal year. The FY 2015 Administrative Goals detailed on the next few pages include both financial and strategic goals as follows:
 - *Financial Goals* are imbedded within the Administrative Goals and the long-term financial plan for the Village is incorporated within each goal. 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	Target Date
Financial Policies and Practices	<p>Make recommendations to ensure structural balance in Village's 3-year operating budget.</p> <p>Implement the new GASB 67 & 68 (effective 2014 and 2015, respectively) pension reporting standards for the Police Pension Fund, the Fire Pension Fund, and the Illinois Municipal Retirement Fund to account for and report the full pension liability on the entity-wide financial statements to show the present obligation to pay these future deferred benefits.</p> <p>With the sale of North Maine Utilities, analyze the 2015 budget impacts and prepare capital and/or investment options for the utility sale proceeds. Conduct an analysis of interdepartmental costs associated with the North Maine Utilities.</p> <p>Continue to improve capital asset tracking in consultation with the auditor and GIS staff to develop a more integrated solution.</p> <p>Review financial policies including the annual performance evaluation of the Insurance/Risk Fund and the Capital Equipment Replacement Fund and continue the development and refinement of Capital Assets and Debt Management in preparation for presentation to the Board of Trustees.</p> <p>Continue and complete the comprehensive review and reconciliation of development escrow accounts.</p> <p>Continue to look at options to improve public communications regarding financial reporting through leveraging enterprise system productivity tools.</p>	<p>Administrative Services</p> <p>Administrative Services</p> <p>Administrative Services</p> <p>Administrative Services</p> <p>Administrative Services</p> <p>Administrative Services</p> <p>Administrative Services</p>	<p>Ongoing</p> <p>Q4 2015</p> <p>Q4 2014</p> <p>Q4 2014</p> <p>Q1 2015</p> <p>Q2 2015</p> <p>Q4 2015</p>
	<p>Continue improving operating budget, financial practices to promote efficient service delivery, fiscal responsibility, and transparency</p>	<p>Review alternatives for departmental or divisional consolidation to achieve cost savings; evaluate workflows and identify opportunities for improvement.</p> <p>Transition the North Maine Utility to Aqua Illinois inclusive of assets, customer records and staffing.</p>	<p>Village Manager's Office</p> <p>Administrative Services</p>
Operations	<p>Continue to address paper backlog through record retention schedule, strengthen the electronic document management system by developing naming and indexing standards, and develop an enterprise system training program for staff.</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>Manage the Municipal Center project to relocate and consolidate Village Hall into the Police Department through an additional and remodel of the building. Manage operations, including temporary workspaces, building construction, project budget and transitioning into the remodeled facility.</p> <p>Modernize technologies to enhance the Village's mobile applications and increase staff productivity and ability to enter data and retrieve information in the field reducing duplicate entry and creation of paper documents.</p>	<p>Administrative Services</p> <p>Administrative Services</p> <p>Fire Department</p> <p>Village Manager's Office</p> <p>Administrative Services</p>	<p>Q4 2015</p> <p>Q4 2015</p> <p>Q4 2014</p> <p>Q3 2015</p> <p>Q2 2015</p>

Administrative Goal	Department Action Steps	Primary Department	Target Date
Information Technology Continue to guide the analysis, design and implementation of information and technology assets leveraging projects across multiple departments to support Village operations and provide excellent customer service	Continue to progress IT shared services by working with municipal partners to form an IT Consortium and a strategic plan to consolidate infrastructure, improve utilization of resources, and operate more efficiently.	Administrative Services	Q4 2014
	Support the connectivity and computer needs for the Joint Dispatch expansion project.	Administrative Services	Ongoing
	Based on operating department input and direction, GIS data development and analysis will continue to support business processes in 2015 through the addition of recreational area identifiers and trail markers, snow plow routing, designated truck routes, pre-plans for New World Mobile, and Community Portal.	Administrative Services	Q4 2015
	Support the implementation of New World web E-ticketing and the software transition and data conversion for New World Enterprise and align all consolidated dispatch partners onto one system.	Administrative Services	Q1 2015
	Complete implementation of Mobile Device Management (MDM) providing control and security for Village-owned mobile assets	Administrative Services	Q3 2014
	Upgrade Village intranet site (EIC) to SharePoint 2013 to provide a workflow platform for collaboration and records management.	Administrative Services	Q4 2014
	Manage data conversion and customer information system implementation for Munis Utility Billing migration from UB Classic to UB CIS to provide greater flexibility for making meter changes and to align with the vendor's software end of product life program.	Administrative Services	Q2 2015
	Complete a joint study of conversion of water meters to an Automatic Meter Read (AMR) system with the communities of Buffalo Grove, Palatine, Northfield, and Highland Park. Analyze results and provide recommendation to Village Board.	Administrative Services	Q3 2014
	Analyze implementation of Wearable Recording Devices for the Police Department after receiving direction and legislation from the State along with future technology advances.	Administrative Services	Q4 2014
	Facilitate the Comprehensive Plan process focusing on specific study areas within the Village and issues such as density and transportation policies.	Community Development	Q4 2015
Economic Development Enhance the Village's community planning and economic development efforts to continue improving the quality of life in the Village of Glenview	Review options for the Village Hall site with development advisors for potential redevelopment	Community Development	Q4 2015
	Facilitate downtown revitalization by working with development advisors for strategic redevelopment ideas and concepts for the downtown area. Recommendations and updates will be brought to the Village Board for input and direction.	Community Development	Q3 2014
	Introduce administrative appearance approvals through the adoption of new/updated sign, landscaping, and architectural guidelines and Appearance Code requirements.	Community Development	Q4 2015
	Continue to improve the customer experience - ideas for the upcoming year are as follows: enhance process charts, report templates, business license procedures, and "how-to" videos to aid customers with regulatory applications	Community Development	Q4 2015
	Manage ongoing development projects such as Villa Redeemer, former Matty's site, Prairie Glen Corporate vacant lot, and 1879 Chestnut.	Community Development	Ongoing
	Continue outreach with major employers and sales-tax generating businesses within the Village.	Community Development	Ongoing

Administrative Goal	Department Action Steps	Primary Department	Target Date
Intergovernmental Relations	Continue and expand Municipal Partnering Initiative (MPI) projects/participation in order to achieve cost savings containment by leveraging economies of scale.	Public Works	Ongoing
	Monitor dispatch service operation and performance to ensure quality service to all agency customers.	Village Manager's Office	Ongoing
	Continue seeking funds through the State and Federal appropriations and authorization process	Community Development	Ongoing
	Establish process to more proactively monitor federal and state legislative issues and advocate action where necessary. Focus particularly on pension reform, minimum Manning, streamlined sales tax, state-shared revenues, and other potential revenue and budgetary impacts.	Administrative Services	Ongoing
	Continue working with Wilmette on potentially providing water to Niles and Morton Grove.	Village Manager's Office	Ongoing
	Continue to support progress and advocate for regional solutions to flooding issues experienced along the West Fork of the North Branch of the Chicago River.	Community Development	Ongoing
Capital Improvements	Implement the accelerated stormwater improvement program as approved by the Village Board and move projects forward as designs are completed and local support is received.	Community Development	Ongoing
	Continue to monitor arterial traffic concerns due to multiple area projects underway (including Willow Road widening, Golf/Waukegan and other area traffic projects) and provide the traveling public with adequate updates.	Community Development	Ongoing
	Continue the implementation of the approved 2014-2018 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.	Community Development	Q3 2014
	Conduct further outreach to expand subscriptions to e-Glenview newsletter and redesign the electronic newsletter.	Village Manager's Office	Q4 2014
Organizational Development and Communications	Study the scope and structure of GVTV. Provide options and recommendations to address future needs.	Village Manager's Office	Q3 2014
	Continue succession planning efforts to develop employees' skill sets in order to plan for future organizational needs.	Village Manager's Office	Ongoing
	Continue to support office and enterprise system training; implement video training software to allow for collaborative peer education on business processes.	Village Manager's Office	Q4 2014

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VILLAGE OF GLENVIEW



DEPARTMENT BUSINESS PLANS

Department Business Plan		Category and Target Date
Village Manager's Office		
Provide courteous, prompt and efficient service to enhance the level of resident and customer satisfaction	Customer Service	
Catalog and preserve Village ordinances, resolutions, agreements and Village Board meeting minutes	Ongoing	
Respond to requests for information with expediency and accuracy. Coordinate FOIA requests with legal and departmental representatives	Ongoing	
Assist the public with requests for special events, processing permits and bringing event-related information to the attention of Village Board as warranted	Ongoing	
Ensure that the Village Board is provided with the necessary forums and information to establish the Village Manager's goals, provide direction to staff on issues, and set policies	Organization	
Coordinate the Village Board's annual goal-setting retreat and provide all necessary preparatory reports and supporting commentary for this retreat	Q3 2015	
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 2015	
Ensure legal and legislative support is used efficiently	Financial Health	
Review legal and legislative expenditures to ensure costs are assigned correctly and remain within budget	Ongoing	
Monitor federal and state legislative action that could have an impact upon the Village	Ongoing	
Ensure the Village maintains a competitive and cost-effective compensation plan to attract and retain quality employees	Financial Health	
Continue to monitor the impact of the Affordable Care Act and develop processes to meet reporting requirements as well as monitor impact of taxes and penalties including the Cadillac Tax	Ongoing	
Continue to work with the Wellness Committee to increase participation in the Active for Life fitness challenge and health screenings	Ongoing	
Complete a job description analysis for all existing positions that includes minimum qualifications; accurate and thorough essential duties (as needed)	Q4 2015	
Evaluate employee voluntary benefits including life, accident and long term care insurance	Q2 2015	
Implement benefit eligibility software "Work Terra" for 2016 open enrollment	Q3 and Q4 2015	
Renew contract with Perspectives (EAP), expires February 28, 2015	Q1 2015	

Department Business Plan		Category and Target Date
Village Manager's Office		
Continue to provide value added services that enable Village Departments to meet their goals and objectives		
Develop comprehensive village-wide training schedule, including: work related injury investigations, writing and giving performance evaluations, and management trainings for supervisors		Ongoing
Establish Firefighter/Paramedic Eligibility List		Q1 2015
Support the Police Department in the development of the Sergeant Promotional List		Q2 2015
Complete personnel file audits to ensure compliance with federal and state regulations		Ongoing
Document internal HR and risk management standard operating procedures		Ongoing
Update Employee Handbook		Q3 2015
Negotiated labor contract with IAFF		Q3 2015
Update and maintain human resource EJC pages		Ongoing
Complete update to Board of Police and Fire Commission (BPFC) Rules and Regulations		Q3 2015
Coordinate appropriate BPFC record retention procedures with Village Clerk		Q4 2015
Initiate Police Eligibility List Process		Q4 2015
Maintain and enhance the Village's risk management function and loss prevention programs in order to minimize the frequency and severity of loss		
Risk Management Claims Management RFP, current contract expires May 1, 2015		Q1 2015
Evaluate occupational health services including pre-employment, annual physicals, random drug testing, and workers' compensation		Q3 2015
Support the communications goals and action steps of each Department/ Division's Business Plan; the Village Manager and Board of Trustees		
Continue producing and improving Village Report, E-Glenview, relevant web content, and printed materials as requested by Departments and more a 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 event		Ongoing
Continue with volunteer programming utilizing GVTV studio and volunteer talent		Ongoing
Continue to add to the content of the GVTV YouTube channel		Ongoing
Continue to develop original programming that supports village functions and community events with wide audience appeal		Ongoing
Develop a list of surplus equipment and review all paper files to eliminate unnecessary items to relocate		Q2 2015
Work with VMO to plan, budget and implement contracted services for village meetings		Q1 2015
Develop a relocation plan to facilitate the move to new GVTV offices		Q3 2015

Department Business Plan		Category and Target Date
Village Manager's Office		
Facilitate optimal responses to emergency service calls and provide high-quality dispatch services to external and internal customers		Customer Service
Dispatch appropriate resources on emergency service calls		Ongoing
Continue to implement cross-training and update the dispatch procedures manual to prepare all dispatchers to handle medical, police and fire calls in a confident and professional manner		Ongoing
Implement Text to 911		Q1/Q2 2015
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		Q2 2015
Complete dispatch consolidation project with agencies at the Glenview Public Safety Dispatch Center North (located in Highland Park)		Q2 2015
Coordinate successful transition for dispatch center in Glenview from the first floor to the second floor as part of the Glenview Municipal Center project		Q3 2015
Cross Train Staff between North (Highland Park) and South (Glenview) Dispatch Centers		Q4 2015
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
Hold meetings with established advisory group for New World software with internal and external customers		Ongoing

Department Business Plan		Category and Target Date
Administrative Services Department		
Manage the Villages accounts to ensure compliance with applicable regulations and adoption of best practices		Financial Health
Recommend financial advisory services for 2015 and beyond		Q3 2015
Reconcile payouts for utility and tax audit		Q3 2014
Review all outstanding accounts receivables for potential close-out		Q4 2014
Conduct retail and wholesale water rate analyses inclusive of new wholesale customers		Q4 2014
Continue to cross-train and further document payroll, budget, accounts receivable, and monthly general ledger close functions		Q1 2015
Update the list of bills report to provide additional information regarding Village expenditures in an easy-to-read format; continue to improve financial reporting through leveraging enterprise system productivity tools		Q4 2015
Document and manage lease and agreements revenue and payment processes		Q4 2014
Develop and/or review financial policies including Insurance/Risk Fund, Capital Assets, Debt Management and prepare for presentation to the Board of Trustees		Q1 2015
Continue the comprehensive review and reconciliation of development escrow accounts		Q1 2015
Review grant management business process to ensure accurate and timely financial reporting		Q1 2015
Complete Novatime implementation for Public Works and Fire Departments		Q2 2015
Implement the new GASB 67 & 68 (effective 2014 and 2015, respectively) pension reporting standards for the Police Pension Fund, the Fire Pension Fund, and the Illinois Municipal Retirement Fund		Q4 2015
With the sale of North Maine Utilities and the subsequent closing of the North Maine Fund, staff will conduct an analysis of ongoing operating expenses and their future allocation		Q4 2014
Support meter testing study to determine water unbilled consumption loss. If the decision to implement AMR is advanced, use the cost estimates to update the Glenview water rate model		Q4 2015
With the sale of North Maine Utilities, prepare capital and or investment options for the utility sale proceeds		Q4 2015
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 2015
Continue to improve policies and procedures related to the management of the Village's capital improvement funding and capital asset tracking		Capital Improvements
Complete a comprehensive update to the Glen Tax Increment Financing Proforma and TIF Management and Retirement Plan		Q3 2014
Manage schedule for Waukegan/Golf TIF annual report		Q2 2014
Continue to improve capital asset tracking in consultation with the auditor and GIS staff to develop a more integrated solution to add and remove assets		Q4 2014
Budget to meet the Village's operating needs and management objectives while maintaining compliance with applicable regulations and using best practices		Financial Health
Continue to enhance the presentation of information in the budget document for GFOA Distinguished Budget Award submission		Q1 2015
Implement new GASB statements and/or technical corrections in Comprehensive Annual Financial Report		Q2 2015
Improve utilization of integrated automated financial system to support the procurement of goods and services in accordance with requirements and best practices		Information Technology
Continue to expand centralizing procurement records and make contracts, bonds, and other key documents available in Village document repository		Q4 2015
Track invoice payments and change orders processed against MUNIS purchase orders; recommend vendor consolidation or bidding when applicable		Q4 2014
Design and implement bid distribution through Sharepoint		Q3 2015
Ongoing tracking prevailing wage act as it applies to Village procurements and ensure compliance		Q4 2015

Department Business Plan		Category and Target Date
Administrative Services Department		
Manage citizen requests through the Resolution Center (RC) and monitor and evaluate Village response		
Support meter testing study to determine water unbilled consumption loss. If the decision to implement AMR is advanced, establish communication plan for meter change out and support project implementation		Customer Service Q4 2015
Complete PCI validation of compliance		Q3 2014
Transition the North Maine Utility customer and meter accounts to Aqua Illinois		Q2 2015
Conduct a cost/benefit study to evaluate changing Glenview utility billing to a monthly billing cycle assuming AMR is implemented		Q4 2015
Evaluate the operations and service level to support a Certificate of Payment program after AMR implementation		Q4 2015
Update the Village Municipal Code to reflect billing notification and account collection processes after an AMR implementation		Q4 2015
Manage information technology training programs to continue to improve business processes		
Identify areas where we could reduce future IT expenses. Establish membership agreement and cost sharing formula and minimum participation requirements.		Information Technology Q4 2014
Evaluate phasing and implementation of shared services opportunities such as backup, offsite storage and archival of email.		Q3 2014
Create a new strategic plan for IT shared services and 3 year plan for Glenview		Q4 2015
Improve ability for staff to create and execute reports. Explore ability to move reports off of Crystal Reports into SharePoint once the EIC has been upgraded		Q4 2014
Research feasibility of integrating Laserfiche to the Villages line of business applications		Q3 2014
Continue to test mobile devices for speed and response to the enterprise applications to meet field requirements of staff		Q4 2014
Continue to develop and expand Business Intelligence Tool within Map Office for department reports and performance measures including paid water meters taps and sewer connections		Q4 2015
Continue GIS data development and analysis (add recreational area identifiers and trail markers, conduction snow plow routing, designated truck routes, pr plans for New Work Mobile, and migrate to Community Portal		Q4 2015
Guide the analysis, design and implementation of information assets leveraging projects across multiple departments to support the technology goals of the Village		
Support the Dispatch consolidation project		Information Technology Q3 2014
Complete payroll, accounts payable, and purchasing GoDoes implementation		Q4 2014
Support the implementation of New World web E-ticketing		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 functionalit		Q4 2014
Continue the setup and installation of upgrades to the Supervisory Control And Data Acquisition system		Q4 2014
Support the software transition and data conversion for New World Enterprise		Q1 2015
Munis Utility Billing migration from UB Classic to UB CIS - manage data conversion and customer information system implementatic		Q2 2015
Support Village project to establish digital video recording		Q4 2015
Develop Emergency Operations Plan for VoIP phone system for new locatio		Q4 2015
Manage deployment of Novatime Advanced Scheduling softwar		Q4 2015
Continue to support Munis Work Orders, Fleet and Facilities including Inventory		Q4 2015
Expand document scanning to targeted operational areas prior to a Village Hall movi		Q4 2015

Department Business Plan		Category and Target Date
Administrative Services Department		
Govern Village information assets to control standards and ensure reliability and security	Information Technology	
Complete implementation of Mobile Device Management		Q3 2014
Formalize a policy for personal electronic devices		Q3 2014
Develop a plan for two-factor login authentication for department		Q3 2014
Implement Munis high availability hypervisor installer		Q4 2014
Identify and implement an IT equipment inventory system		Q1 2015
Coordinate with and support Facilities changes to building access security system		Q2 2015
Support remodeling of Village Hall, construction of a new Fire Station, and Fire Station #6 move		Q4 2015
Manage technology to enable effective collaboration and communication		
Continue to expand EIC functionality	Information Technology	Q4 2014
Upgrade Village intranet site (EIC) to Sharepoint 2013.		Q4 2014
Research instant messaging storage and policy requirements.		Q2 2015
Support office and enterprise system training. Recommend software to support Innovation Academy initiatives, such as Camtasia video training software.		Q4 2015
Public Works Department		
Formalize documentation and implementation of standard operating procedures to increase safety consciousness	Organization	
Complete formal policy and procedure manual for Streets/Forestry		Q1 2015
Complete formal policy and procedure manual for Water/Sewer		Q1 2015
Develop plan to implement and communicate SOPs		Q1 2015
Revise, develop, document, and implement preventative maintenance programs (i.e. street lighting, delineators)		Ongoing
Improve employee safety with comprehensive risk management program		
Hold monthly safety talk brown bag lunches (Fleet Services)	Organization	
Conduct quarterly facility safety audit		Ongoing
Conduct monthly safety talks for Maintenance Equipment Operators (MEOs)		Ongoing
Hold monthly Safety Committee meetings		Ongoing
Present quarterly updates of Safety Committee recommendations		Ongoing
Increase employee knowledge through comprehensive training and cross training		
Continue cross training program for MEOs per established rotation	Organization	
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
Improve management information through enhanced data collection and reporting mechanisms		
Implement Munis/Novatime modules for payroll, work orders, asset management, inventory, etc.	Financial	
		Q1 2015

Department Business Plan		Category and Target Date
Public Works Department		
Enhance budget management through the timely reporting of YTD actuals		
Work in cooperation with Administrative Services to produce monthly expenditure report across all funds		Financial Ongoing
Review YTD budget reports with Administration Staff, Superintendents, and Supervisors on a quarterly basis		Ongoing
Effectively maintain the Village's fleet in order to ensure internal customers meet their operational goals		
Implement electronic indirect time, inventory, and repair order entry by Mechanics		Organization Q1 2015
Assess condition of fuel system components in order to develop repair/replacement budget schedule		Q1 2015
Manage opportunities to purchase shared services and commodities to create economies of scale		
Participate in Municipal Partnering Initiative for joint purchasing		Municipal Collaboration Ongoing
Continued analysis of various services and commodity procurement to determine MPI feasibility (i.e. alternatives for the procurement of road salt)		Ongoing
Manage opportunities to provide efficient, cost effective and high quality services		
Direct oversight of cross-connection control services leak detection and water meter testing services		Organization Ongoing
Continue SCADA communications update to increase functionality and reporting capabilities		Ongoing
Conduct continuous process evaluation and implement improvements to integrate best practices, leverage technology, and streamline business processes		
Routinely evaluate and quantify Public Works programs and service levels		Organization Ongoing
Participate in the implementation of automatic meter reading with four other MPI communities		Q1 2015
Continue Anti-icing and De-icing program utilizing trailer mounted spray bars/tanks and new 6/8 yard trucks to evaluate chemical products		Ongoing
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		Q1 2015
Continually manage impact of Emerald Ash Borer (EAB) on Village's tree inventory		
Manage accelerated removal of trees infested with EAB		Organization Ongoing
Maintain the number of tree plantings to keep pace with removals		Ongoing
Department Business Plan		
Police Department		
Selection, training and integration of sworn officers into Investigations Unit		
Solicit interest from sworn personnel and conduct selection interviews for open position(s)		Organization Q1 2015
Provide basic investigative training courses to selected candidates		Q2 2015
Integrate selected candidates into work assignments and caseloads under the guidance of experienced detectives and unit commanders		Q3 2015
Evaluation of selections, integration and training process for future assignments		Q4 2015

Department Business Plan		Category and Target Date
Police Department		
Review of the investigative hiring of the background process on police candidates		
Gather input from personnel involved in selection process on the efficient and effectiveness of the procedures	Organization	Q1 2015
Evaluate the testing ability of outside vendors procedures/format to effectively assess and recommend police candidates for employment		Q2 2015
Research and document applicable revisions and/or changes of process		Q2 2015
Prepare revised/updated information on selection process for necessary approval		Q3 2015
Meet with BFPC on rating process for lateral candidates		Q4 2015
Update and transfer of Field Training Officer program to Operations for efficiency on lateral and non-lateral hires		
Training of new Field Training Officers and requalify current FTO's to new standards	Organization	Q1 - Q4 2015
Train patrol supervisors for managing updated FTO program		Q1 - Q4 2015
Establish FTO committee to oversee probationary officer performance based on daily/monthly observation reports on officers and supervisors for performance		Q2 - Q3 2015
Establish an evaluation process for FTO and supervisors to increase performance and accountability		Q2 - Q3 2015
FTO's and supervisors will meet and discuss program for feedback, issue resolutions, and concerns		Q4 2015
Update of department policy on uniforms and equipment through a restructured uniform policy		
Meet with command staff for recommendations on uniforms and equipment	Organization	Q1 2015
Contact different vendors to establish pricing and uniform specifics		Q1 - Q2 2015
Set end date for final uniform transition from current uniforms to established specifications		Q1 2015
Standardize changeover to Glock 40 caliber handguns and policy requirements for handling and maintenance		Q1 2015
Community Policing and Problem Solving by maintaining current levels of enforcement efforts		
Maintain total amount of Walk and Talks as a visible connection for citizens and business owners	Information Technology	Q1 - Q4 2015
Utilize Directed Patrols/Premise Checks by targeting parks, schools, The Glen, and bar checks with crime prevention efforts		Q1 - Q4 2015
Use of Traffic Devices (speed boards/carts) in an effort to address neighborhood concerns of traffic safety		Q1 - Q4 2015
Maintain all School zone enforcements		Q1 - Q4 2015
Continuation of Citizen's Police Academy Class #10		Q1 - Q2 2015
Effective utilization and workload redistribution of Public Service Officers (PSO's)		
Determine performance levels and tasks related to redistribution of work assignments	Organization	Q1 2015
Provide additional training and education associated with specific workload re-distribution		Q1 - Q4 2015
Serve in a support capacity or act as educators, facilitators, or liaisons. (neighborhood or community meetings, tours, schools, or churches)		Q1 - Q4 2015
Addressing traffic issues through proactive efforts		
Development of proactive approach to current traffic issues (speeding, cell phone use, etc.)	Organization	Q1 - Q4 2015
Positive approach towards traffic enforcement to include officer discretion and issuance of warning tickets		Q1 - Q4 2015
Provide effective traffic enforcements and visibility for current and new officers		Q1 - Q4 2015
Determine workload by enforcement functions and geographical areas		Q1 - Q4 2015

Department Business Plan		Category and Target Date
Police Department		
Succession planning to maintain adequate staffing and skill levels		
Make sure all key positions are well defined		Organization Q1 2015
Identify accessible talent for when opportunities arise		Q1 2015
Prepare employee(s) for advancement through development, training, skills and rotation		Q2 2015
Continue succession planning efforts on development through rotating assignments		Q1 - Q4 2015
Effective training toward mental health situations		
Determination of training need within the community		Organization Q1 2015
Selection of appropriate officer(s) for effectiveness of program, providing value to the department/community		Q1 2015
Provide state-certified training approved by the Illinois Law Enforcement Training and Standards Board		Q2 - Q3 2015
Develop partnership with other CIT agencies for mutual assistance		Q3 - Q4 2015
Apply the training and concepts of the program		Q3 - Q4 2015
Department Business Plan		
Fire Department		
Guide the analysis, design and implementation of information and technology assets to support department operations		
Update mobile devices and enhance current New World application to version 10.2		Information Technology Q2 2015, on-going
Participate in the software evaluation process for the new time and attendance program		Q2 2015
Participate and support the Business Process Division in improving administrative efficiency and functionality		Q3 2015
Evaluate mobile connectivity devices for improved CAD to apparatus functionality		Q3 2015
Maintain sound financial practices to promote efficient service delivery, fiscal responsibility, and transparency		
Implement internal financial tracking process to monitor expenses more efficiently		Financial Health Q1 2015
Monitor the grant application that was submitted for complete mobile radio replacement		Q1 2015
Continue improving operations, staffing, and programs to maximize quality of service and efficiency		
Conduct a promotional process for Captain. The promotional process will comply with state regulations and the Collective Bargaining Agreement		Organization Q2 2015
Negotiate a new collective bargaining agreement with Local 4186.		Q1 2015
Implement the training apprenticeship program, introducing firefighter/paramedics into the training division		Q2 2015
Implement Career Development Program for company officers to promote succession planning		Q1 2015
Continue management of facilities projects in an effective, fiscally-responsible manner		
Complete all required building and operational upgrades to finish new Fire Station #6		Financial Health Q1 2015
Evaluate, plan and fund the proper repairs to Fire Stations #13 and #14		Q3 2015
Analyze incident data to validate new response guidelines are efficient and effective		Q2 2015
Evaluate current ambulance specifications for cost efficiencies in preparation for the design of the new ambulance		Q3 2015

Department Business Plan		Category and Target Date
Community Development		
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		Engineering Services
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		Q4 2014
Cross-train restructured division staff for public and private projects and services		Q2 2015
Implement process for private engineering permit electronic submittals and electronic plan reviews		Ongoing
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
Monitor new MWRD watershed ordinance and determine if we should become an authorized community		Ongoing
Coordinate CIP & Private Development project infrastructure and resident outreach. (e.g. Glen Gate and Downtown developments)		Ongoing
Maintain and evaluate the Village's Project Manager activities to ensure on-time and on-budget delivery of core CIP projects while working in concert with Village residents		Construction
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		Q4 2014
Conduct 12 month warranty inspections on all 2012 projects		Q4 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
Manage the Village's planning and economic development initiatives to deliver efficient, timely and accurate regulatory reviews and ensure the viability of Glenview's diverse tax base		Planning
Represent the Village's interest at the Chamber of Commerce, the North Shore CVB, trade shows, and support for Green Business awards		Ongoing
Conduct business retention visits (large/small) and coordinate Village response to issues identified		Ongoing
Support owners' marketing of available commercial properties through CoStar, produce list of new businesses, foster broker relationships, and administer incentive agreements		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), Glen Town Center, Milwaukee Ave, and Waukegan Corridors		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, fillable applications, website updates, etc.)		Ongoing
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, signage and design guidelines; lighting; landscaping; outdoor dining, business licenses, banners, affordable housing plan		Ongoing

Department Business Plan	Category and Target Date
Community Development	
Manage the Village's planning and economic development initiatives to deliver efficient, timely and accurate regulatory reviews and ensure the viability of Glenview's diverse tax base	Planning
Completion of the first phase of the 2015 Village Comprehensive Plan	Q4 2015
Manage the following CD initiatives: Downtown redevelopment; possible redevelopment of Village Hall site; 1879 Chestnut; Chestnut/Lehigh corner; Prairie Glen vacant lots; Old Willow Rd; Matty's	Q4 2015
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 2015
Provide timely and efficient inspection services	Insp. Services
Complete the ISO process and obtain a rating that is less than or equal to a 6	Q1 2015
Continue efforts to implement process improvements and a standard operating procedure document	Q1 2015
Continue to research and develop additional opportunities for online permitting and plan review	Q4 2015
Continue to expand construction related fire inspections to FSCI and other highly qualified companies	Q4 2015
Continue to analyze division tasks that can be sent to the Resolution Center	Q4 2015

VILLAGE OF GLENVIEW



PERFORMANCE METRICS

Division	Performance Measure	2013 Actual	2014 Projected	2015 Target
Village Manager's Office				
Administration	Percent of quarterly meetings held with department directors to provide evaluations relating to budget progress on business plans, work plans and project lists	100%	100%	100%
Communications	Percent increase in E-Glenview subscriptions	44%	8.60%	10%
	Average number of web visits each month	10,000	14,600	15,000
	Number of Safety/Loss Prevention trainings conducted per year	1	1	1
Human Resources	Percent Change of Total Number of property/casualty claims	n/a	-24%	-5%
	Percent change in number of OSHA recordable injuries per year	-17%	-2.1%	-5%
	Percent change in medical only workers' compensation claims per year	n/a	n/a	-5%
	Number of Equal Employment Opportunity compliance training topics conducted per year	2	1	0
	HMO Health plan claims loss ratio	87%	97%	94%
	PPO Health plan claims loss ratio	82%	116%	100%
	Percent change in Rx cost per employee per month	7.47%	18%	8%
Joint Dispatch	Percent change in generic prescription Rx utilization	3.74%	2%	2%
	Percent change in 90 day mail order Rx utilization	-6.51%	-1%	1%
	Telecommunicator average quality assurance score	92%	92%	92%
	Process 90% of Fire and EMS calls within 2 minutes (ISO standard)	98%	97%	90%
	Answer 95% of calls within 15 seconds (2 rings)	n/a	99%	95%
	Obtain scores of 90% or better on EMD quality assurance calls	n/a	90%	90%

Division	Performance Measure	2013 Actual	2014 Projected	2015 Target
Administrative Services Department				
Support Services	Percent of IT service level agreement response for Helpdesk support (ticket response, back-up completion and security patch update)	99%	90%	99%
	IT Helpdesk service satisfaction and courtesy rating	4	3	4
	Internal customer service rating that show staff's desktop mapping and GIS queries are being met	4	4	4
	Percent time project tasks remain on schedule	90%	80%	90%
	Percent of system and service availability	99%	99%	99%
	Percent of IT service level agreement on-hour Priority One response	99%	90%	99%
	Percentage of environmentally friendly registered projects (EPAT) technology products purchased	99%	99%	99%
	Management teams' satisfaction rating on the enterprise systems' management dashboard	3.00	3.5	3.75
	Percent confidence gained on document scanning volume and value	45%	60%	70%
	Consecutive years for receiving the Certificate of Achievement for Excellence in Financial Reporting	32	33	34
Finance	Consecutive years for receiving the Distinguished Budget Presentation Award	6	7	8
	Number of repeat auditor comments	0	0	0
	Number of corrective auditor comments	0	0	0
	Survey response indicated of overall satisfaction with work order communications and response	4	4	4
Resolution Center*	# of payments made by customers using Citizen Self Service	12,610	16,377	12,000
	# of online bank bill payments processed	21,823	23,598	18,000
	# of phone calls answered	39,020	37,282	35,500
	# of times a call is required	9,402	5,201	4,800
	# of Public Works work order requests	4,112	3,985	3,850
	# of property violations reported and entered	788	778	750

* NMU is scheduled to be sold in April - June 2015. The sale of NMU will affect the totals of 2015

Division	Performance Measure	2013 Actual	2014 Projected	2015 Target	
Public Works Department					
Administration	Review 10% of standard operating procedures annually	100%	100%	100%	
	90% adherence to training schedules	100%	100%	100%	
	Number of average hours of training per Maintenance Worker	34	31.5	30	
	Percent reduction on man-hours for JULIE locates	0%	7%	10%	
	Number of utility hits	7	1	3	
	Percent of minimum billable hours	>70%	58.95%	>70%	
	Percent of repairs completed in 1 day	>80%	78.35%	>80%	
	Percent of repairs completed in 3 days or less	>90%	90.03%	>90%	
	Percent compliance with scheduled preventative maintenance schedules	90%	77%	90%	
	Percent of "comeback/repeat" repairs	<1%	0%	<1%	
Fleet	Percent of scheduled maintenance and unscheduled maintenance repair ratio	60/40	43/57	60/40	
	Number of volunteer events (e.g. clean up litter, remove brush and install native plants)	7	3	6	
	Number of inches during the December - January snow season	30	10	15	
	Number of plow events during the December - January snow season	7	7	10	
	Number of salt runs during the December - January snow season	14	5	6	
	Tons of salt used during the December - January snow season	6,211	1,475	4,000	
	Loads of snow hauled to various sites during the December - January snow season	0	726	325	
	Number of trees infested with EAB removed	770	783	600	
	Number of meter service calls (e.g. meter tests, installations, final reads and repairs)	4,147	3,427	3,500	
	Number of sanitary sewer feet cleaned (Glenview System)	231,054	311,182	375,000	
Water and Sewer	Number of sanitary sewer feet cleaned (North Maine System)	54,693	10,214	110,000	
	Percent of budgeted funds committed in Facility Repair and Replacement Fund for fiscal year	66%	95%	95%	
Facilities	Percent of work orders completed within pre-established time frames	72%	78%	80%	
	Police Department				
Police Department	Use of traffic calming devices	35	6*	30	
	Implementation of citizen/business contact through Walk & Talks	3,541	4,555	4,783	
	Number of residents that participated in child safety seat programs	243	251	264	
	Selective enforcement efforts at school zones, hazardous intersections and speeding "hot spots"	1,733	1,810	1,900	
	Missing person cases referred to Detective Bureau within 2 hours of receipt	27	27	28	
	Number of self initiated park (directed) patrols	6,759	6,790	7,129	
	Number of domestic violence victims supported/assisted within 24 hours of notification	41	46	48	
	<i>* Use of Traffic Unit calming devices 2014 Projection significantly lower than target because the unit was short staffed the majority of the year</i>				

Division	Performance Measure	2013 Actual	2014 Projected	2015 Target
	Fire Department			
Fire Department	Percentage of Fire Department policies are reviewed & updated	5%	5%	100%
	Percentage of Fire Department standard operating procedures are reviewed & updated	5%	5%	25%
	Percentage of Police and Fire Commission Rules and Regulations are reviewed and updated	100%	0%	5%
	Percentage of K-8 classrooms and senior facilities visited to present a specific message	100%	100%	100%
	Operational readiness of Emergency Operations Center	1 Hour	1 Hour	1 Hour
	EMS baseline Turnout Time (the time between dispatch notification and vehicle(s) enroute) of 90 seconds	90%	90%	90%
	Fire Baseline Turnout Time (the time internal between dispatch notification and vehicle(s) enroute) of 90 seconds	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	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	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	90%	90%	90%
Number of emergency responses	7,330	7,684	7,700	
	Community Development			
Inspections	Percent of all plans that receive an initial review within ten (10) working days	90%	76%	90%
	Percent of small permits that receive an initial review within five (5) working days	86%	64%	85%
	Percent of all annual fire inspections and required re-inspections that are completed	63%	95%	100%
	Percent of complaints closed, in court or in the documented process of compliance within 3 months	100%	100%	100%
	Percent of scheduled inspections and re-inspections conducted on or before the requested time	100%	100%	100%
	Percent of drainage complaints closed, in court or in the documented process of compliance within 3 months	100%	87%	100%
	Percent of attendance of impacted residents through design meetings or direct contact	20%	15%	15%
	Resident satisfaction with usefulness of design meetings	4.25	4	4.25
	Resident satisfaction with quality and clarity of information in design meetings	4.25	4.5	4.25
	Resident satisfaction with staff's helpfulness and willingness to answer questions	4.25	4.6	4.25
Engineering	Resident satisfaction with the meeting space for design meetings	4.25	4.6	4.25
	Resident satisfaction the length of design meetings	4.25	4.6	4.25
	Overall average of resident satisfaction survey with conduct of design meetings	4.25	4.4	4.25
	Percent of engineering inspections completed on the day scheduled	100%	100%	100%
	Percentage of development-driven engineering inspections budget used	n/a	100%	100%
	Percentage of development-driven engineering plan review budget used	n/a	100%	100%

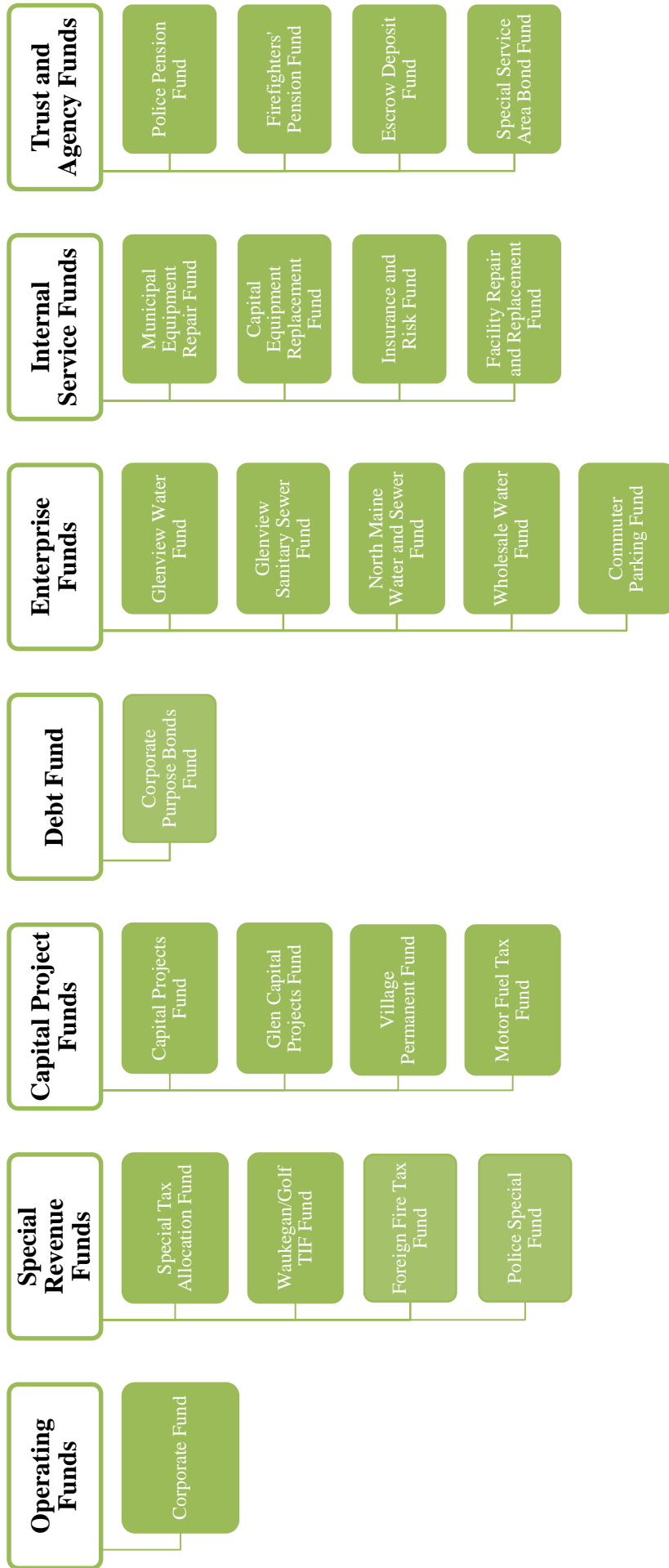
Division	Performance Measure	2013 Actual	2014 Projected	2015 Target
	Community Development			
	Project cleanliness/organization	4.15	4.0	3.8
	Traffic control/safety	4.35	4.0	3.8
	Resident satisfaction for the construction quality of projects	4.35	4.0	3.8
	Resident satisfaction for the construction timetable of projects	3.70	3.9	3.8
	Resident satisfaction for the landscaping and restoration of projects	4.58	3.9	3.8
	Resident satisfaction for the tree preservation of projects	4.58	3.9	3.8
	Resident satisfaction of Village staff performance and response	4.51	3.9	3.8
	Resident satisfaction of contractor performance and response	4.28	3.9	3.8
	Overall average resident satisfaction with Village construction projects	4.32	3.9	3.8
	Percent of contract deadlines met	75%	75%	75%
	Percent of contingency used in core CIP projects	24%	10%	50%
	Percent of staff exceeding the minimum certification/licensing requirement of their specialty	100%	100%	100%
	Receive an 85% acceptability rating on customer service surveys.	85%	100%	100%
	Percent of Department application forms and informational packets reviewed and updated	100%	100%	85%
	Percent of major businesses contacted annually	94%	100%	100%
	Number of minor businesses contacted annually	81	120	100
	Planning			

VILLAGE OF GLENVIEW



SUMMARY BY FUND

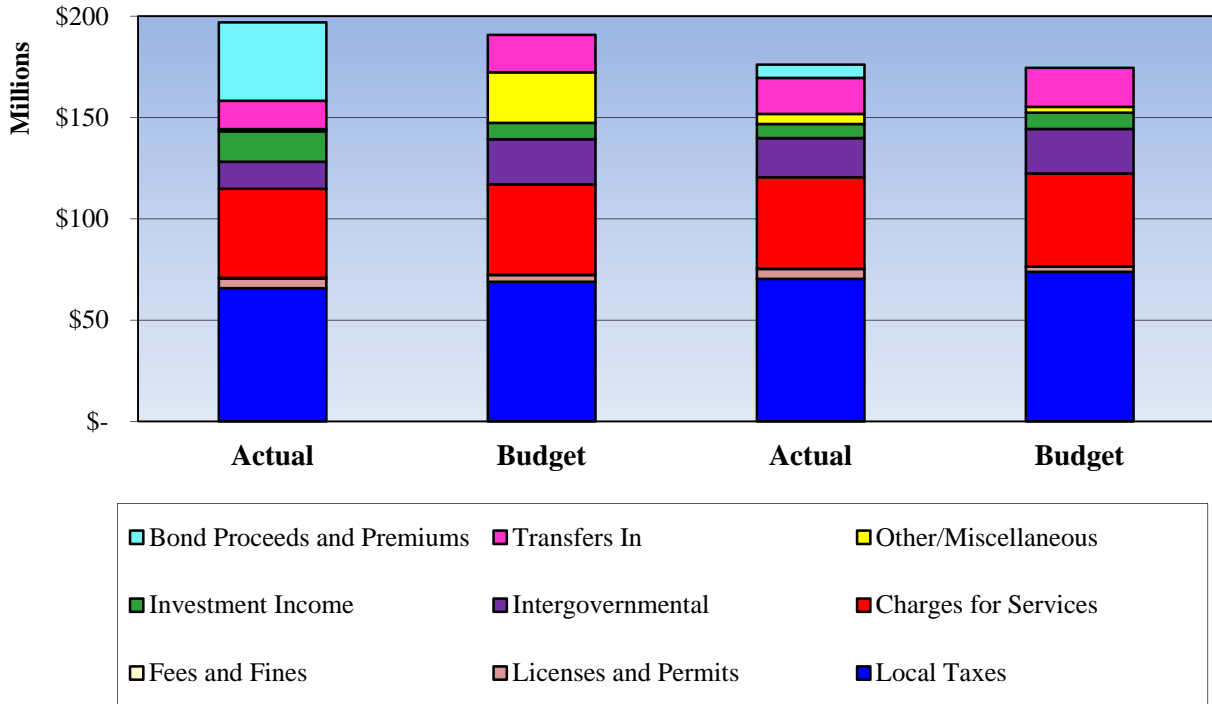
Village of Glenview Fund Structure



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.

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

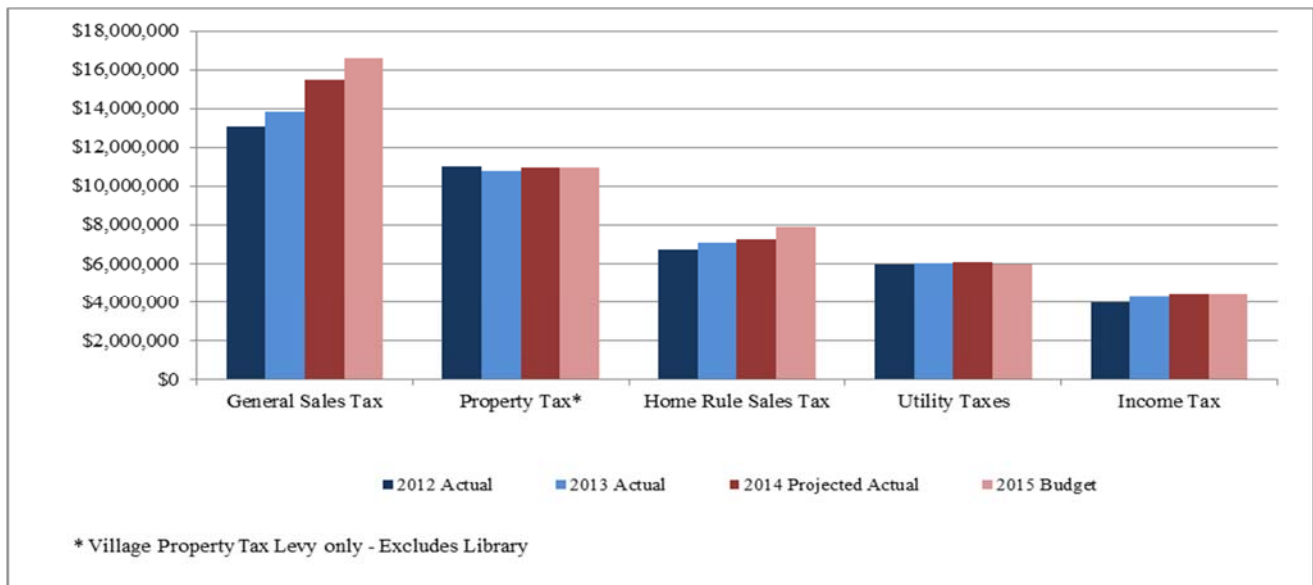


TOTAL VILLAGE	2013	2014 Adopted	2014 Projected	2015 Adopted
Major Revenue Sources	Actual	Budget	Actual	Budget
Local Taxes	\$ 65,804,365	\$ 68,916,657	\$ 70,350,876	\$ 73,818,145
Licenses and Permits	4,779,679	3,340,283	4,895,369	2,507,715
Fees and Fines	228,418	135,000	153,632	145,570
Charges for Services	43,980,717	44,540,204	45,104,272	45,945,997
Intergovernmental	13,371,838	22,347,273	19,367,516	21,909,653
Investment Income	14,997,494	8,081,530	6,887,633	8,099,140
Other/Miscellaneous	1,129,930	24,938,557	5,009,605	2,850,178
Transfers In	13,964,946	18,448,018	17,766,390	19,225,673
Bond Proceeds and Premiums	38,643,396	-	6,582,071	-
Total	\$ 196,900,783	\$ 190,747,522	\$ 176,117,365	\$ 174,502,071

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 70.4% of the revenue collected in the Corporate Fund. Through 2013, gradual stability from the effects of the economic downturn in 2008 can be seen. As depicted in the chart below, the 2014 projection and 2015 budget for sales tax shows significant increases over the past two years receipts. State Shared Income Tax is projected to stay flat in 2015 and has been slightly above the 2008 levels for the past two years.

2012 Actual - 2015 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. 2014 General Sales Tax receipts have substantially grown with projections of \$15,457,067 increasing by 11.7% compared to 2013 actuals. The 2015 budget includes anticipated growth of 7.2% from the 2014 projections, bringing the General Sales Tax budget to \$16,574,462. Part of this growth is due to a full year's revenue resulting from the opening of Field's Auto Group, a Mariano's grocery store and a Heinen's grocery store in 2014, coupled with the expected opening of another Mariano's grocery store in 2015.

* *Home Rule Sales Tax*

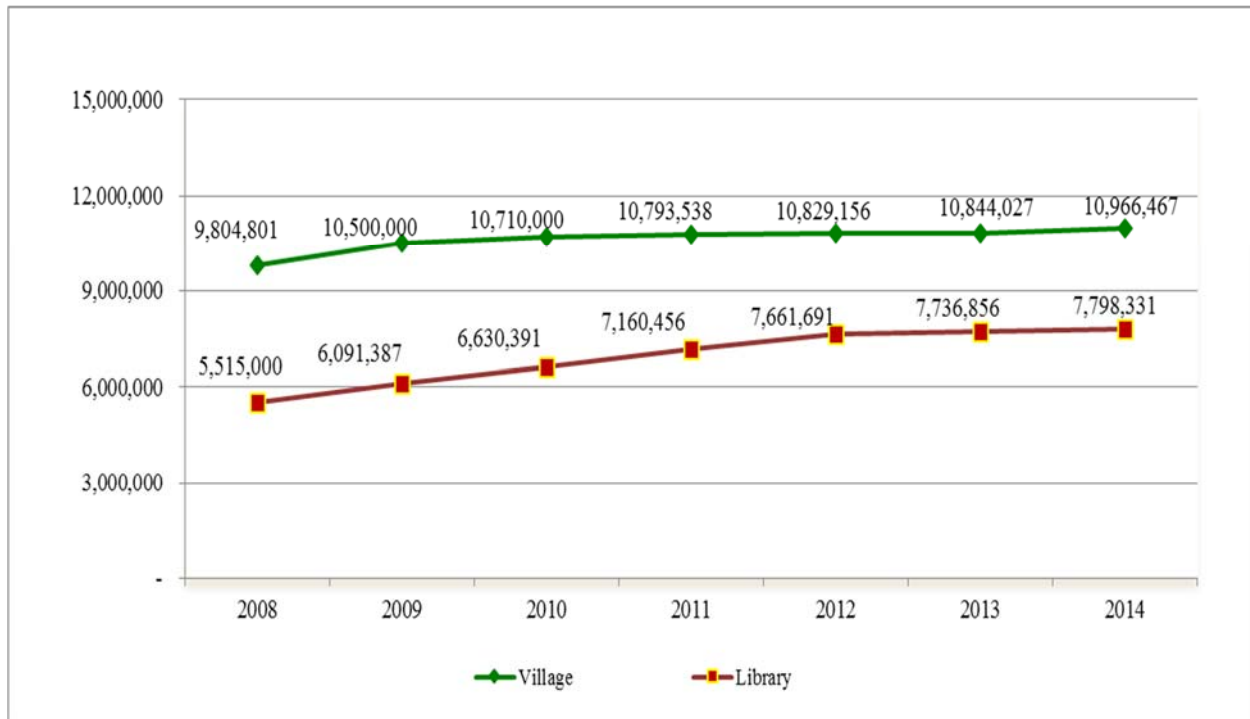
Glenview implemented a Home Rule Sales Tax effective July 2004 at a rate of 0.50%. In December 2007 the Village Board approved a 0.25% increase in the Home Rule Sales Tax rate, bringing the new rate to 0.75% effective July 2008. While the Home Rule Sales Tax does not apply to the sale of vehicles or qualifying food and drugs, like the General Sales Tax, it did show improvement over 2013 with 2014 projections being \$7,256,411. The 2015 budget includes anticipated growth of 9.1% from the 2014 projections, bringing the Home Rule Sales Tax budget to \$7,915,423.

*** Property Taxes**

Property Taxes account for 16.9% of the 2015 Corporate Fund revenue budget. The Village’s 2014 property tax levy to be collected in 2015 is \$10,966,467. \$1,765,500 is assigned to pay specific debt obligations while \$7,398,528 is levied to pay for the Village portion of Police, Fire and IMRF pension contributions. This leaves only 16.4% or \$1,802,441 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 2013 levy, the increase in EAV was only 1.11%. Therefore the Village Board limited the 2014 levy increase to this 1.11% of the 2013 levy, or \$124,634.

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 2014 levy for Library operations increased by the same 1.11% used by the Village, an increase of \$66,255, to \$6,035,234. After adding the full debt obligation related to the new building, \$2,035,825, the total Library 2014 tax levy to be collected in 2015 is \$7,798,331.

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 2015 budget of \$2,395,441 includes a 2.0% increase over the 2014 projection of \$2,348,471. This minimal 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 lines, cellular phones, and any other telecommunication devices. The 2015 budget of \$2,199,395 equals the 2014 projection. This budget is being held flat because the 2014 estimated receipts were lower than budget by \$428,000. This downward trend in telecommunications tax receipts can be attributed to: 1) more customers are cancelling their landlines; 2) only calls and texts are taxable as data packages are not subject to the tax; and 3) trends in cell phone packages switched from unlimited data and a fee per call or text to include unlimited talk (including free long distance) and text packages.

*** *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 2014, the extremely harsh winter weather contributed to a 25.4% increase in projected receipts. Anticipating more typical weather in 2015, the budget of \$887,305 includes a 13.26% decrease from the 2014 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. 2014 Gas Use Tax receipts are projected at \$478,735, a 14.22% increase from the budget. This increase, similar to the municipal utility tax, is due in part to the extremely harsh winter weather in 2014. This also contributes to the 2015 budget decrease of 1.93%.

*** *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. Signs of stabilizations began to show in both 2011 and 2012 and the 2013 Income Tax receipts came in at \$4,309,714, a total of \$102,562 above the 2008 level. The 2014 projection of \$4,395,908 is above the 2013 actual by \$86,194. The 2015 budget remains flat at \$4,395,908 as the Village continues to monitor the actions by the Illinois Legislature.

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. Annual permit costs are \$300 for Glenview residents and \$400 for non-residents. Semi-annual permit costs are \$150 for Glenview residents and \$200 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. 2015 budgeted revenues are \$548,075.

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 2014 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 2015 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 2014 LMFT revenue is \$339,488, based on revenue from eleven total gas stations. The 2015 budget for LMFT is \$349,673. Also included in the 2014 projection for the Fund is \$193,000 in one-time miscellaneous revenue from the State of Illinois for a capital bill program which was not budgeted.

Special Tax Allocation Fund (STAF)

*** *Tax Increment Financing Property Tax***

Revenues of the STAF are generated from incremental property taxes resulting from the growth of the assessed valuation within The Glen Tax Increment Financing (TIF) District. FY 2013 tax revenue includes \$27,628,153 from current year taxes and \$1,023,035 in refunds of prior year taxes (net of collections and refunds). The FY 2014 property tax projection is \$29,567,071 for current year taxes and \$500,000 in refunds of prior year taxes (net of collections and refunds); the 2015 budget has estimated property taxes at \$30,852,192.

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% of total customers are residential, 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 2015 budget assumes a slight increase in water consumption. Water usage in 2014 was lower than expected because precipitation was high and overall temperatures were below normal. The 2015 water consumption rate increase is 7.25%; the water quarterly fixed rate is unchanged from 2014. The 2015 sewer quarterly fixed rate and consumption rate also remain unchanged from 2014. The 2014 revenue projection for Glenview water services is \$10,733,707, with the 2015 budget increasing to \$11,778,721 and total revenue budgeted to be \$12,136,727. The 2014 revenue projection for sewer services is \$2,217,964, the 2015 budget is remaining flat at \$2,217,964 and total revenue is \$3,005,108.

North Maine Utility Fund

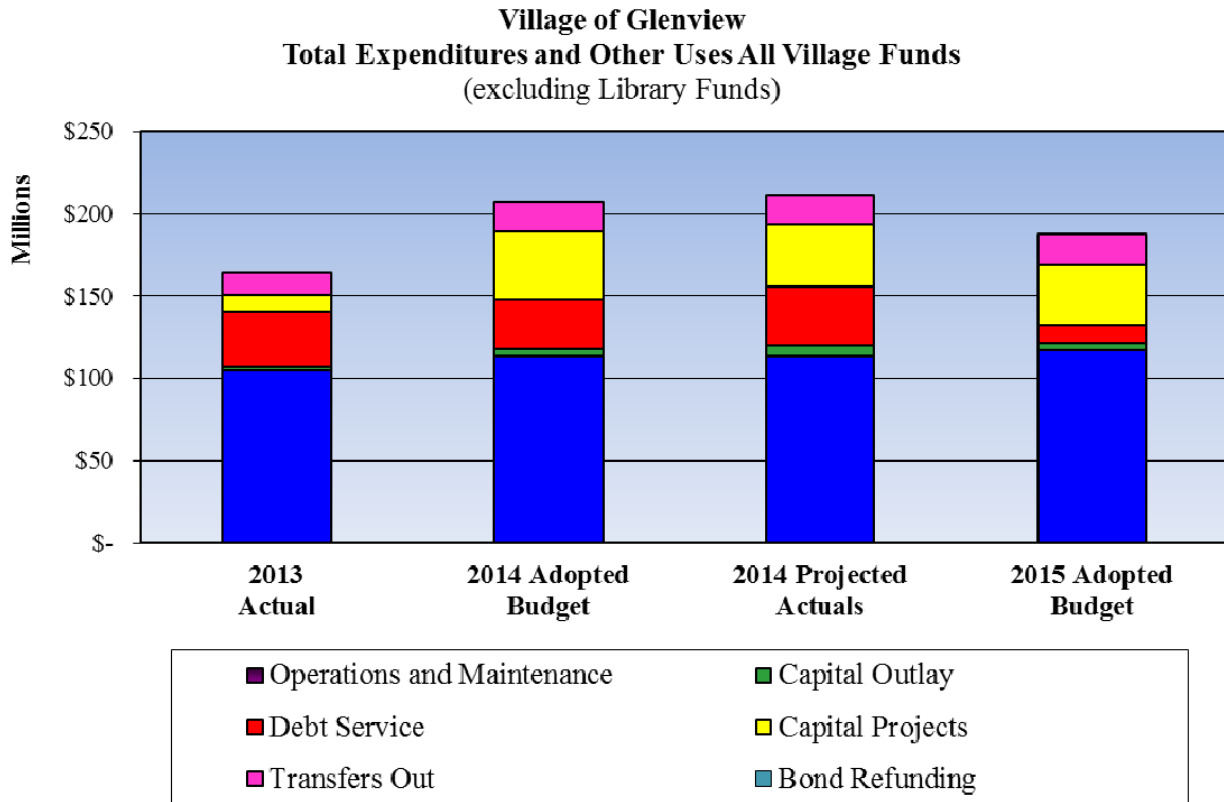
**** Sale of Water and Sewer Services***

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 2015 budget assumes a slight increase in water consumption. Water usage in 2014 was lower than expected because precipitation was high and overall temperatures were below normal. The monthly fixed charges rate remains unchanged and the 2015 consumption rate is an increase of 7.25%. The 2014 revenue projection for North Maine water and sewer services is \$8,241,720 with the 2015 budget increasing to \$8,822,576. This increase in revenue is a direct result of the increase in anticipated consumption. During 2014, the Village entered into an asset purchase agreement to sell the North Maine Utility to Aqua Illinois. The sale is going through the required approval process with the Illinois Commerce Commission (ICC) and is projected to close mid-2015. As a fiscally conservative measure, a full year North Maine budget is presented for 2015.

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

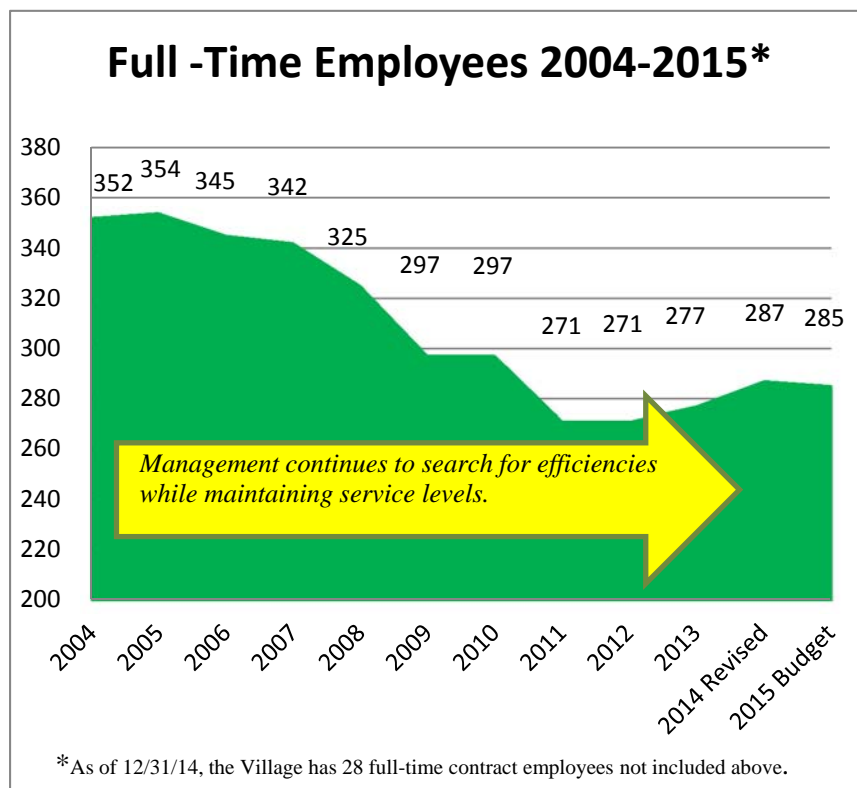
TOTAL VILLAGE Expenditures*	2013 Actual	2014 Adopted Budget	2014 Projected Actuals	2015 Adopted Budget
Operations and Maintenance	\$ 104,398,180	\$ 113,187,266	\$ 113,198,987	\$ 116,765,008
Capital Outlay	2,332,369	4,498,861	6,896,490	4,591,584
Debt Service	33,960,744	29,889,506	35,852,923	11,327,065
Capital Projects	9,877,218	41,163,740	37,460,823	35,797,851
Transfers Out	13,964,946	18,448,018	17,766,390	19,225,673
Bond Refunding	-	-	-	-
Total	\$ 164,533,456	\$ 207,187,392	\$ 211,175,612	\$ 187,707,181

*Note: Excludes depreciation

Operations and Maintenance

The 2014 Operations and Maintenance (O&M) costs are projected to be .01% or \$11,721 more than the adopted budget amount of \$113,187,266 as Village management continues to explore ways to control costs while maintaining service levels. The 2015 O&M budget includes an anticipated increase from 2014 projections of 3.15% or \$3,566,021 for a total of \$116,765,008. During 2014, the Village Board approved four budget amendments related to operations and maintenance for an increase in the amount of \$3,573,769. One of the amendments totaling \$815,288 was an increase to commodities and personnel related costs resulting from the extremely harsh winter; a second amendment of \$2,298,181 included an increase of thirteen employees and related personnel costs as well as capital equipment expenses due to new dispatch service agreements with four communities; and the third and fourth amendments totaled \$460,300 and included increases in professional services and supplies. The 2015 budget includes full year costs for the additional dispatch employees hired in 2014 and accounts for a large portion of the O&M increase.

The 2015 budget includes two fewer full-time employees than the 2014 revised budget. One position that became vacant during the year was transitioned to outside consulting services while the Economic Development Manager resigned and the position was eliminated through attrition. The 2015 Personnel costs are anticipated to be 2.58% or \$1,159,798 higher than the 2014 projections. The \$46,118,564 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, coupled with the full-year costs of the thirteen additional employees hired during 2015.



Contractual costs of \$53,996,359 in the 2015 budget are \$1,404,444 higher than the 2014 projections. Water purchases are expected to increase \$1,354,197 in 2015 over the 2014 projection. Water usage in 2014 was lower than expected because precipitation was high and overall temperatures were below normal. Make-Whole Payments for The Glen TIF are budgeted at \$446,634 above 2014 projections due to increased student counts in the core jurisdictions. 2014 snow and ice maintenance costs were high due to an extremely harsh winter and a budget amendment was passed during the year to increase the funding for snow and ice maintenance;

Operations and Maintenance continued

therefore the 2015 budget for snow and ice maintenance is \$511,001 lower. An additional \$105,713 is budgeted for Economic Development Agreements as 2015 will realize a whole year of expenses as a number of projects reached completion during 2014 triggering property, sales and utility tax sharing. Property, Casualty and Worker's Compensation claims combine for a \$266,822 increase compared to 2014 projections.

The Commodities budget for 2015 is \$4,258,608. This is a reduction of \$82,275 from the 2014 projections. Budgets items such as ammunition, fuel, other supplies, natural gas, operational supplies, calcium chloride, and salt were reduced by \$137,779 while concrete, limestone, workstation components, and quartermaster supplies were increased by \$56,726 to contribute to the net reduction in 2015.

Other Charges and Interfund Charges combine for the remaining \$12,391,477 of O&M expenditures in the 2015 budget. This represents a \$1,084,054 increase over 2014 projections. Increases in pension costs of \$693,911, training of \$108,155, and Interfund charges for capital equipment replacement of \$90,060, general liability insurance of \$111,275 and equipment repair of \$79,423 all contribute to the increase.

Capital Outlay

Capital outlay purchases are typically one-time needs that cause the expenditure total to fluctuate year to year. Village departments have replacement cycles for most of the capital outlay needs (i.e. computer monitor replacement or vehicle needs.) While the cycles tend to help minimize the fluctuations from year to year, there will always be a level of change imbedded in this type of purchase. Capital outlay expenditures for 2015 of \$4,591,584 represent a \$2,304,906 decrease from 2014 projections; mainly due to increased capital outlay items in 2014 related to the expansion of joint dispatch services to include four additional communities and related capital needed for this new venture.

Debt Service

Debt service payments are based on debt schedules determined at the time of debt issuance. The 2015 budget for debt service totals \$11,327,065, a decrease of \$24,525,858 from 2014 projections. During 2014, a loan in the amount of \$28,125,000 was paid off, resulting in the majority of the decrease in 2015 payments. This decrease of \$28,125,000 is offset by \$3,559,142, which is the combination of an increase in the scheduled 2015 payments on existing debt plus the payments for the new debt issued in 2014.

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

Capital Projects continued

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, 2013 and 2014 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 2014 IMS rating of 76 exceeds the goal of 75. The 2015 budgeted amount for road resurfacing and reconstruction is \$9,635,502. The total capital improvements budget is \$35,797,851 and includes core infrastructure, water and sewer utilities, The Glen TIF, facility improvements, and continued construction of the expansion of the current Police Station to accommodate all Village Hall activities and services that will be relocated.

Bond Refunding

There were no bond refundings in 2014. In advance of the sale of North Maine Utilities in 2015, the Village will redeem the 1997 Note on the system. The Village executed a \$6.5M business loan for the final payments on the 41 acres from the Navy (Parcel 24) that was originally financed through General Obligation Bonds.

Refunding options, including private placement bonds, are being studied for the Villages 2006A and 2009A bonds.

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 and 2015 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 2015 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 Corporate Fund: This transfer is to fund a portion of the cost of operations in the Corporate Fund.

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

Transfers Out continued

Permanent Fund to Capital Projects Fund: This transfer is to support projects recommended by the Storm Water Task Force as well as funds for use towards the Municipal Building expansion, including the relocation of Village Hall.

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

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

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

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

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

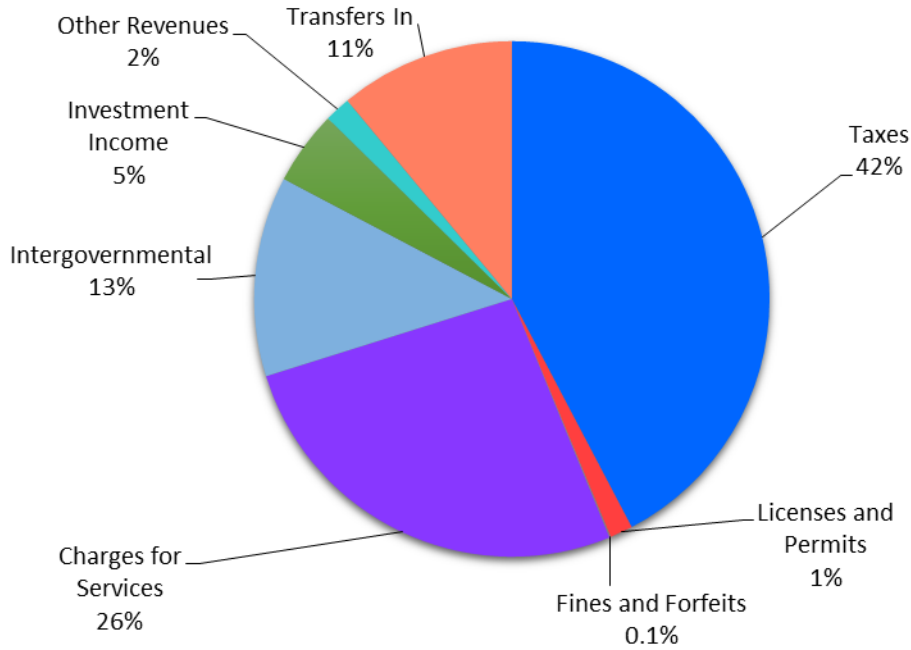
The table below summarizes the 2015 Transfers between Funds.

2015 Summary of Transfers In and Out							
Transfers In							
Transfers Out	Corporate Fund	Glen Capital Projects Fund	Capital Projects Fund	Glenview Sewer Fund	Glenview Water Fund	STAF	Corporate Purpose Bonds
Corporate Fund			11,400,000				2,195,382
Special Tax Allocation Fund (STAF)	294,178						
Insurance and Risk Fund	132,540						
Escrow Deposit Fund	11,500						
Permanent Fund			3,350,141	700,000			
Wholesale Water Fund	300,000		494,295				
North Maine Water and Sanitary Sewer Fund	139,042						
Special Service Areas		2,894	104,951	70,644	30,106		

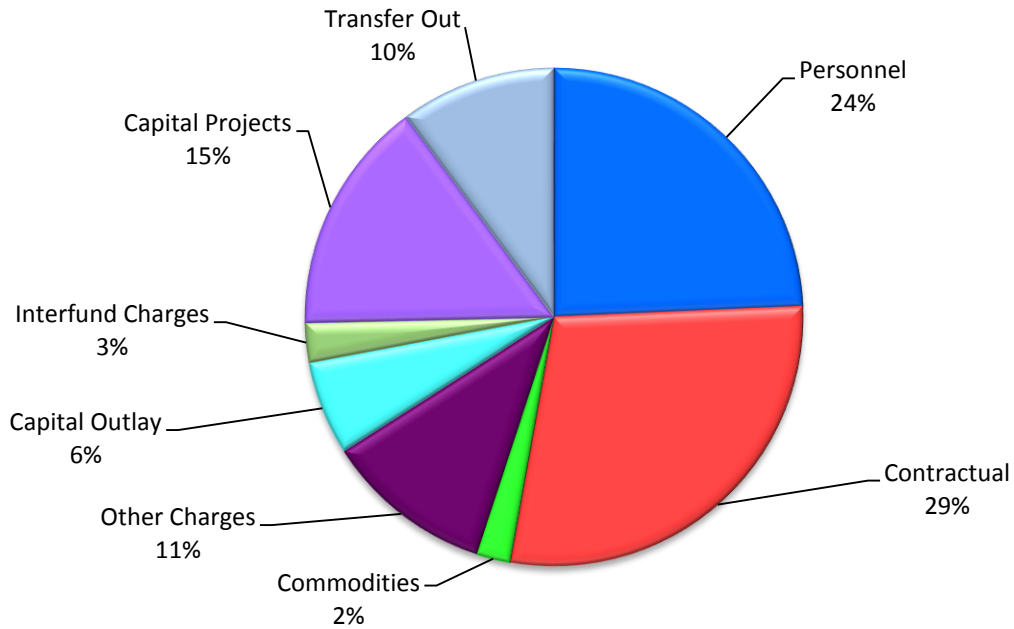
All Funds Summary

	Fiscal Year 2013 Actual	Original Budget	Fiscal Year 2014 Revised Budget	Projected Actual	Fiscal Year 2015 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$263,840,225	\$294,301,961	\$294,301,961	\$294,301,961	\$257,411,463
<i>Budgeted Revenues</i>					
Taxes	65,804,365	68,916,657	68,916,657	70,350,876	73,818,145
Licenses and Permits	4,779,679	3,340,283	3,340,283	4,895,369	2,507,715
Fines and Forfeits	228,418	135,000	135,000	153,632	145,570
Charges for Services	43,980,717	44,540,204	44,540,203	45,104,272	45,945,997
Intergovernmental	13,371,838	20,463,273	22,347,273	19,367,516	21,909,653
Investment Income	14,997,494	8,081,530	8,081,530	6,887,633	8,099,140
Other Revenues	39,773,326	24,938,557	24,938,557	11,591,676	2,850,178
Transfers In	13,964,946	18,448,018	18,448,018	17,766,390	19,225,673
<i>Total Revenues</i>	196,900,783	188,863,522	190,747,521	176,117,365	174,502,071
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	43,425,072	43,917,312	44,512,091	44,958,766	46,118,564
Contractual	47,292,664	51,549,960	52,962,577	52,591,915	53,996,359
Commodities	3,834,273	4,136,067	4,416,983	4,340,883	4,258,608
Other Charges	41,648,904	38,356,019	38,260,778	44,173,794	20,725,734
Capital Outlay	3,190,297	12,520,673	14,976,315	19,608,063	11,553,503
<i>Total Operating Expenditures</i>	139,391,210	150,480,030	155,128,743	165,673,420	136,652,767
<i>Other Expenditures</i>					
Interfund Charges	4,063,603	4,750,509	4,774,907	4,818,804	4,898,399
Capital Projects	9,019,289	29,367,785	30,443,575	24,749,250	28,835,932
Transfer Out	13,964,946	18,448,018	18,448,018	17,766,390	19,225,673
<i>Total Other Expenditures</i>	27,047,838	52,566,311	53,666,499	47,334,443	52,960,004
<i>Total Expenditures</i>	166,439,047	203,046,341	208,795,242	213,007,863	189,612,771
<i>Surplus/(Deficit)</i>	30,461,736	(14,182,820)	(18,047,721)	(36,890,498)	(15,110,700)
<i>Ending Fund Balance/ Net Position</i>	\$294,301,961	\$280,119,142	\$276,254,240	\$257,411,463	\$242,300,763

2015 Sources of Village Funds



2015 Uses of Village Funds



2015 Summary of Estimated Sources and Uses of Funds

	General Fund	Special Revenue Funds			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
<i>Beginning Estimated Fund Balance/ Net Position</i>	\$30,298,359	\$32,852	\$189,575	(\$14,621,074)	\$676,603
<i>Budgeted Revenues</i>					
Taxes	42,711,021	-	-	30,852,192	-
Licenses and Permits	2,343,365	-	-	-	-
Fines and Forfeits	145,570	-	-	-	-
Charges for Services	4,348,704	-	-	24,945	-
Intergovernmental	13,781,512	-	-	-	-
Investment Income	61,010	95	800	19,000	4,000
Other Revenues	775,051	-	83,000	-	-
Transfers In	877,260	-	-	-	-
<i>Total Revenues</i>	65,043,493	95	83,800	30,896,137	4,000
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	32,854,662	-	-	415,965	-
Contractual	11,288,032	-	10,330	21,313,048	10,000
Commodities	1,856,743	-	79,670	130,848	-
Other Charges	6,656,208	-	-	8,218,814	116,083
Capital Outlay	1,244,338	32,119	-	-	175,000
<i>Total Operating Expenditures</i>	53,899,983	32,119	90,000	30,078,675	301,083
<i>Other Expenditures</i>					
Interfund Charges	3,948,128	-	-	14,341	-
Capital Projects	-	-	-	-	-
Transfer Out	13,595,382	-	-	294,178	-
<i>Total Other Expenditures</i>	17,543,510	-	-	308,519	-
<i>Total Expenditures</i>	71,443,493	32,119	90,000	30,387,194	301,083
<i>Surplus/(Deficit)</i>	(6,400,000)	(32,024)	(6,200)	508,944	(297,083)
<i>Ending Estimated Fund Balance/ Net Position</i>	23,898,359	828	183,375	(14,112,131)	379,520
<i>Budgeted Non-Expensed Items</i>					
Debt	-	-	-	-	-
Capitalized Assets	-	-	-	-	-
<i>Total Budgeted Non-Expensed Items</i>	-	-	-	-	-

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
\$35,136,767	\$16,836,458	\$2,957,776	\$7,031,511	\$1,739,557	\$417,220	\$4,999,112
-	-	-	-	-	-	-
151,000	13,000	-	350	-	-	-
-	-	-	-	-	-	-
11,783,721	2,217,964	546,125	8,712,226	1,977,744	1,547,768	1,604,817
-	-	-	-	-	-	-
7,900	3,500	1,950	9,000	2,000	410	17,000
164,000	-	-	101,000	-	155,000	107,910
30,106	770,644	-	-	-	-	-
12,136,727	3,005,108	548,075	8,822,576	1,979,744	1,703,178	1,729,727
2,090,432	446,677	-	830,603	81,332	455,969	-
5,077,951	62,845	222,495	7,031,764	1,070,360	393,300	-
911,671	29,706	71,241	184,790	16,650	816,865	160,424
1,520,859	719,574	67,585	1,097,521	62,816	5,755	-
188,500	8,000	222,000	-	-	-	2,457,087
9,789,413	1,266,802	583,321	9,144,678	1,231,158	1,671,889	2,617,511
569,206	160,320	10,142	140,583	24,390	31,289	-
4,216,928	2,427,822	-	735,887	794,295	-	-
-	-	-	139,042	-	-	-
4,786,134	2,588,142	10,142	1,015,512	818,685	31,289	-
14,575,547	3,854,944	593,463	10,160,190	2,049,843	1,703,178	2,617,511
(2,438,820)	(849,836)	(45,388)	(1,337,614)	(70,099)	-	(887,784)
32,697,947	15,986,622	2,912,388	5,693,897	1,669,458	417,220	4,111,328
(355,600)	(279,400)	-	(307,582)	-	-	-
(1,900,000)	(410,000)	-	-	-	-	-
(2,255,600)	(689,400)	-	(307,582)	-	-	-

2015 Summary of Estimated Sources and Uses of Funds

	Internal Service Funds		Trust and Agency Funds		
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Police Pension	Fire Fighters' Pension	Escrow Deposit Fund
Beginning Estimated Fund Balance/ Net Assets	\$4,328,757	\$2,961,481	\$64,937,233	\$64,697,536	\$0
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	7,233,570	95,025	1,957,880	3,739,508	-
Intergovernmental	-	-	-	-	-
Investment Income	310,750	14,000	3,700,000	3,900,000	11,500
Other Revenues	-	-	709,035	755,182	-
Transfers In	-	-	-	-	-
Total Revenues	7,544,320	109,025	6,366,915	8,394,690	11,500
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	525,272	-	3,388,780	5,028,872	-
Contractual	7,148,295	-	143,862	224,076	-
Commodities	-	-	-	-	-
Other Charges	6,500	-	-	-	-
Capital Outlay	-	684,500	-	-	-
Total Operating Expenditures	7,680,067	684,500	3,532,642	5,252,948	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	132,540	-	-	-	11,500
Total Other Expenditures	132,540	-	-	-	11,500
Total Expenditures	7,812,607	684,500	3,532,642	5,252,948	11,500
Surplus/(Deficit)	(268,287)	(575,475)	2,834,273	3,141,742	-
Ending Estimated Fund Balance/ Net Assets	4,060,470	2,386,006	67,771,506	67,839,278	0
Budgeted Non-Expensed Items					
Debt	-	-	-	-	-
Capitalized Assets	-	-	-	-	-
Total Budgeted Non-Expensed Items	-	-	-	-	-

Continued	Capital Project Funds				Debt Funds
SSA Bond Fund	Capital Projects Fund	Glen Capital Projects Fund	Permanent Fund	Motor Fuel Tax Fund	Corporate Purpose Bonds Fund
\$149,931	\$3,939,919	\$6,033,541	\$23,324,960	\$1,163,860	\$179,528
254,932	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	156,000	-	-
-	6,678,468	-	-	1,449,673	-
600	10,000	3,125	15,000	5,000	2,500
-	-	-	-	-	-
-	15,349,387	2,894	-	-	2,195,382
255,532	22,037,855	6,019	171,000	1,454,673	2,197,882
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
32,766	24,371	-	-	-	2,196,882
-	6,541,959	-	-	-	-
32,766	6,566,330	-	-	-	2,196,882
-	-	-	-	-	-
-	18,759,543	1,048,080	-	1,647,672	-
208,595	-	-	4,050,141	-	-
208,595	18,759,543	1,048,080	4,050,141	1,647,672	-
241,361	25,325,873	1,048,080	4,050,141	1,647,672	2,196,882
14,171	(3,288,018)	(1,042,061)	(3,879,141)	(192,999)	1,000
164,102	651,901	4,991,480	19,445,819	970,861	180,528
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

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VILLAGE OF GLENVIEW



CORPORATE FUND

Corporate Fund

Description

The Corporate Fund is used to account for the resources and activities associated with the core services and day-to-day operations of the Village. The Corporate Fund receives the majority of Village revenues and utilizes these resources to fund expenditures traditionally associated with government, including general administration, police and fire protection, street maintenance, snow and ice removal, building and zoning code enforcement and 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 70.4% of the 2015 Corporate Fund revenue budget.

Fund Balance Policy

The Village of Glenview Board of Trustees adopted a policy that requires the Corporate Fund year-end unassigned 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 sustaining this policy. The Corporate Fund Unassigned Balance at the end of 2014 is projected to be \$24,448,157 or 36.6% of total Corporate Fund expenditures. The 2015 Unassigned Fund Balance is 33.5% of total Corporate Fund expenditures. The 2015 Corporate Fund budget is a balanced budget with a \$0 operating surplus and a \$6,400,000 deficit after a planned use of fund balance. As the Village attempts to maintain infrastructure standards with an \$11,400,000 transfer to the Capital Improvement Program (CIP) in 2015 as well as a transfer of \$5,000,000 in years two and three (2016 and 2017), the fund balance is brought down to 36.8% at the end of 2016 and 33.2% by the end of 2017. Please find all fund balance policies in the *Budget and Financial Policies* section.

	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	25,759,885	31,818,617	31,818,617	30,298,157	23,898,157	24,594,889
Operating Revenues	63,317,568	59,542,596	64,587,786	64,166,233	64,948,450	66,342,741
Transfers In	3,278,983	732,122	732,122	877,260	2,593,080	593,080
Total Revenues	66,596,551	60,274,718	65,319,908	65,043,493	67,541,530	66,935,821
Expenditures (including Debt Service Trans)	53,076,397	58,757,415	58,490,369	60,043,493	61,844,798	63,700,142
Transfer to CIP	7,461,422	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Annual Operating Surplus/(Deficit)	6,058,732		1,829,539	-	696,732	(1,764,321)
<i>Planned Use of Fund Balance:</i>						
<i>Transfer to CIP - Floodway Buyout Administration</i>				550,000		
<i>Transfer to CIP-Glenview Park Stormwater</i>		850,000	850,000	850,000		
<i>Transfer to CIP-New Stormwater Program</i>		2,500,000	2,500,000	5,000,000		
Total Expenditures	60,537,819	67,107,415	66,840,369	71,443,493	66,844,798	68,700,142
Net Surplus/(Deficit)	6,058,732	(6,832,697)	(1,520,461)	(6,400,000)	696,732	(1,764,321)
Total Ending Fund Balance	31,818,617	24,985,920	30,298,157	23,898,157	24,594,889	22,830,568
<i>Less: Fund Balance Commitments:</i>						
<i>-Glenview Park Golf Club Stormwater</i>	1,700,000	850,000	850,000			
<i>Less: Fund Balance Assignments:</i>						
<i>-Stormwater Projects</i>	2,500,000	2,500,000	5,000,000			
<i>-2014 Budget Amendment - Snow</i>	708,020					
Unassigned Fund Balance	26,910,597	21,635,920	24,448,157	23,898,157	24,594,889	22,830,568
Fund Balance as a % of Total Expenditures	44.5%	32.2%	36.6%	33.5%	36.8%	33.2%
Fund Balance as a % of Expenditures Only (Not Including Planned Use of Fund Balance)			38.5%	36.7%	36.8%	33.2%

Revenues

The 2015 Budget estimates \$65,043,493 in revenues for the Corporate Fund, a decrease of \$276,415 or 0.4% from 2014 projections. The 2014 projections included additional building permit fee revenue resulting from a number of new significant construction projects as well as new 911 dispatch revenue due to the addition of four new communities. The Property Tax Levy was increased by 1.11% or \$124,634, to correspond with the Village's new EAV reported by the County. General Sales Tax and Home Rule Sales Tax receipts combine for a 7.8% increase of \$1,776,407. Utility Taxes are budgeted to decrease by \$97,932 or 1.6% from 2014 projections. This is due in part to an extremely harsh winter in 2014 that increased gas utility revenues and a reduction in telecommunication taxes due to declining receipts. After two years of new development resulting in increased Building Permit and Annexation Fee revenue, the 2015 budget was significantly reduced to return to an annual base Building Permit revenue of \$2,000,000; a decrease of \$2,100,000 from the 2014 projection.

Expenditures

The 2015 Budget estimates \$71,443,493 in expenditures for the Corporate Fund, an increase of \$4,603,124 or 6.9% over 2014 projections. The transfer out to the CIP accounts for \$3,050,000 of this increase while personnel costs and pension expenditures are increasing by \$966,454 and \$693,911, respectively.

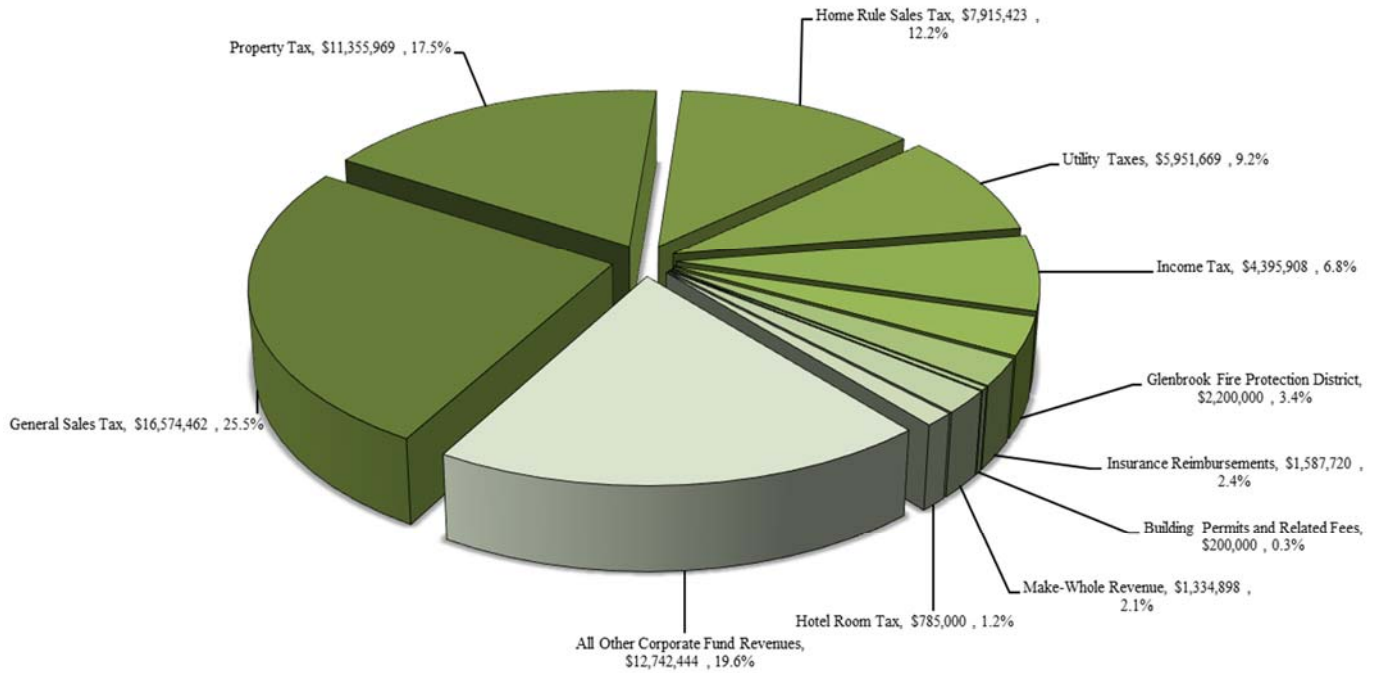
The Personnel budget for 2015 includes 2 fewer full-time equivalent positions than the 2014 revised budget. The savings from the reduction in employees is offset by annual wage increases coupled with the fact that 2015 will see a full-year funding of an additional thirteen employees hired during 2014 as part of dispatch service agreements with four additional communities

Contractual and Commodity costs were held relatively level with increase of \$41,256, or .37% and \$42,848, or 2.36%, respectively.

Capital Outlay costs are anticipated to decrease by \$517,042 or 29.4%. The 2014 budget was amended to include \$1,409,380 in capital costs needed to improve and expand the Dispatch furniture and fixtures due to the new dispatch services agreements with four additional communities. The 2015 budget includes capital costs of \$892,338 to complete the improvements.

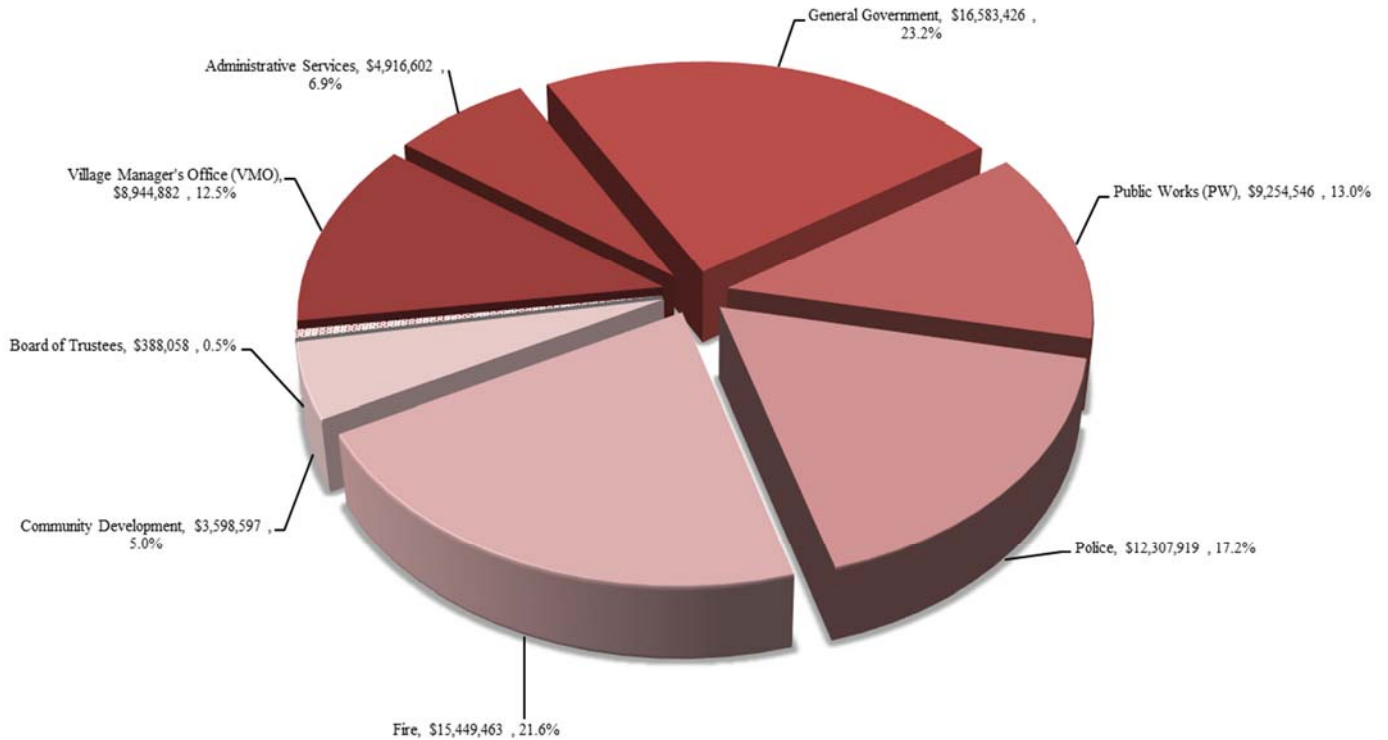
2014 was the fifth straight year that the Village increased the transfer to the Capital Projects Fund above what was originally budgeted. As previously stated, the Corporate Fund transfer out to the CIP in the 2015 Budget is \$11,400,000 and is more than the 2014 transfer of \$8,350,000. The 2015 transfer includes a \$5,000,000 annual transfer for the CIP, \$850,000 for a storm water project at the Glenview Park Golf Club, \$550,000 for the administrative costs of the floodway buyout program and \$5,000,000 for the accelerated stormwater program, which is an increase of \$2,500,000. For 2016 and 2017, the CIP level of funding is projected to be \$5,000,000. The Corporate Fund year-end fund balance is within the policy range of 30% to 40% of total expenditures by the end of 2017.

Corporate Fund Revenue Summary



	2013 Actual	2014 Adopted Budget	2014 Projected Actual	2015 Adopted Budget	% Change Adopted to Adopted	% of Total
General Sales Tax	\$ 13,833,697	\$ 14,171,626	\$ 15,457,067	\$ 16,574,462	17.0%	25.5%
Property Tax	11,148,074	11,328,702	11,333,991	11,355,969	0.2%	17.5%
Home Rule Sales Tax	7,054,260	7,256,411	7,256,411	7,915,423	9.1%	12.2%
Utility Taxes	5,996,308	6,367,596	6,049,601	5,951,669	-6.5%	9.2%
Income Tax	4,409,714	4,203,618	4,395,908	4,395,908	4.6%	6.8%
Glenbrook Fire Protection District	2,195,805	2,200,000	2,189,062	2,200,000	0.0%	3.4%
Insurance Reimbursements	1,061,797	1,639,724	1,572,000	1,587,720	-3.2%	2.4%
Building Permits and Related Fees	4,108,354	2,852,933	4,300,000	200,000	-93.0%	0.3%
Make-Whole Revenue	1,331,099	1,344,710	1,329,149	1,334,898	-0.7%	2.1%
Hotel Room Tax	762,755	785,000	785,000	785,000	0.0%	1.2%
Top 10 Subtotal	51,901,863	52,150,320	54,668,189	52,301,049	0.3%	80.4%
All Other Corporate Fund Revenues	14,694,687	8,124,398	10,651,719	12,742,444	56.8%	19.6%
Total Corporate Fund Revenues	\$66,596,551	\$60,274,718	\$65,319,908	\$65,043,493	7.9%	100.0%

Corporate Fund Expenditure Summary



Corporate Fund Departments	2013 Actual	2014 Adopted Budget	2014 Projected Actual	2015 Adopted Budget	% Change Adopted to Adopted	% of Total
Board of Trustees	\$ 309,966	\$ 348,335	\$ 319,552	\$ 388,058	11.4%	0.5%
Village Manager's Office	6,055,425	7,007,848	9,000,282	8,944,882	27.6%	12.5%
Administrative Services	4,227,268	4,028,608	4,371,627	4,916,602	22.0%	6.9%
General Government	11,299,337	13,142,046	12,797,695	16,583,426	26.2%	23.2%
Public Works	7,489,679	8,940,819	9,573,591	9,254,546	3.5%	13.0%
Police	11,932,266	12,216,840	12,294,587	12,307,919	0.7%	17.2%
Fire	14,596,775	14,597,962	14,802,019	15,449,463	5.8%	21.6%
Development	950,688	-	-	-	0.0%	0.0%
Community Development	3,676,414	3,358,457	3,681,016	3,598,597	7.2%	5.0%
Total Corporate Fund Expenditures	\$ 60,537,819	\$ 63,640,914	\$ 66,840,369	\$ 71,443,493	12.3%	100.0%

Corporate Fund Balance Summary by Revenue and Expenditure Type

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance</i>	\$25,760,087	\$31,818,819	\$31,818,819	\$31,818,819	\$30,298,359
<i>Budgeted Revenues</i>					
Taxes	38,925,823	40,039,396	40,039,396	41,010,622	42,711,021
Licenses and Permits	4,433,080	3,175,933	3,175,933	4,660,000	2,343,365
Fines and Forfeits	228,418	135,000	135,000	153,632	145,570
Charges for Services	5,166,844	4,504,322	4,504,322	4,448,932	4,348,704
Intergovernmental	10,963,503	10,906,245	10,906,245	13,434,072	13,781,512
Investment Income	101,467	46,005	46,005	46,190	61,010
Other Revenues	3,497,433	735,695	735,695	834,338	775,051
Transfers In	3,279,983	732,122	732,122	732,122	877,260
<i>Total Revenues</i>	66,596,551	60,274,718	60,274,718	65,319,908	65,043,493
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	31,198,190	31,236,225	31,791,004	31,888,208	32,854,662
Contractual	9,674,474	10,148,514	11,442,557	11,246,776	11,288,032
Commodities	1,667,319	1,643,056	1,926,269	1,813,895	1,856,743
Other Charges	5,106,123	5,758,367	5,659,055	5,605,577	6,656,208
Capital Outlay	369,124	352,000	1,761,380	1,761,380	1,244,338
<i>Total Operating Expenditures</i>	48,015,229	49,138,162	52,580,265	52,315,835	53,899,983
<i>Other Expenditures</i>					
Interfund Charges	3,102,161	3,873,619	3,898,017	3,895,394	3,948,128
Capital Projects	-	-	-	-	-
Transfer Out	9,420,428	10,629,133	10,629,133	10,629,140	13,595,382
<i>Total Other Expenditures</i>	12,522,590	14,502,752	14,527,150	14,524,534	17,543,510
<i>Total Expenditures</i>	60,537,819	63,640,914	67,107,415	66,840,369	71,443,493
<i>Surplus/(Deficit)</i>	6,058,732	(3,366,196)	(6,832,697)	(1,520,461)	(6,400,000)
<i>Ending Fund Balance</i>	\$31,818,819	\$28,452,623	\$24,986,122	\$30,298,359	\$23,898,359

Corporate Fund Balance Summary by Department and Division

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Beginning Fund Balance/ Net Assets	\$25,760,087	\$31,818,819	\$31,818,819	\$31,818,819	\$30,298,359
Budgeted Revenues					
Taxes	38,925,823	40,039,396	40,039,396	41,010,622	42,711,021
Licenses and Permits	4,433,080	3,175,933	3,175,933	4,660,000	2,343,365
Fines and Forfeits	228,418	135,000	135,000	153,632	145,570
Charges for Services	5,166,844	4,504,322	4,504,322	4,448,932	4,348,704
Intergovernmental	10,963,503	10,906,245	10,906,245	13,434,072	13,781,512
Investment Income	101,467	46,005	46,005	46,190	61,010
Other Revenues	3,497,433	735,695	735,695	834,338	775,051
Transfers In	3,279,983	732,122	732,122	732,122	877,260
Total Revenues	66,596,551	60,274,718	60,274,718	65,319,908	65,043,493
Budgeted by Department and Division					
<i>Board of Trustees</i>					
Board of Trustees	51,038	58,044	63,044	54,537	57,920
Special Appropriations	258,929	290,292	290,292	265,015	330,138
<i>General Government</i>	11,299,337	13,142,046	12,643,188	12,797,695	16,583,426
<i>Village Manager's Office</i>					
Administration	905,012	803,469	868,879	961,825	836,335
Communications	197,720	230,834	277,734	286,379	235,460
Legal	491,688	530,615	570,615	540,424	462,925
Human Resources Administration	1,160,984	1,668,219	1,697,875	1,709,352	1,665,400
Joint Dispatch	2,924,454	3,472,561	5,574,704	5,163,921	5,744,762
Records Management	375,566	302,149	309,269	338,381	-
<i>Administrative Services</i>					
Administration	214,722	304,167	319,491	412,356	335,356
Finance	1,282,983	1,153,180	1,158,512	1,179,770	1,184,379
Business Process Administration	-	-	-	-	225,622
Business Process Records	-	-	-	-	326,165
GIS and CADD	302,770	293,211	293,211	290,239	295,461
Information Technology	2,024,449	1,839,063	2,090,986	2,043,043	2,089,256
Resolution Center	402,346	438,987	441,522	446,220	460,363
<i>Public Works</i>					
Administration	3,997,987	4,043,309	4,124,944	4,167,706	4,091,158
Facilities Management	-	1,193,628	1,205,670	1,224,331	1,211,276
Streets and Forestry	3,491,692	3,703,882	4,434,102	4,181,554	3,952,112
<i>Police</i>	11,932,266	12,216,840	12,311,772	12,294,587	12,307,919
<i>Fire</i>					
Administration	5,796,749	5,485,455	5,505,332	5,773,964	15,449,463
Emergency Medical Services	2,433,098	2,601,311	2,604,827	2,424,439	-
Fire Suppression	6,366,928	6,511,196	6,521,223	6,603,616	-
<i>Planning and Economic Development</i>					
Administration	265,050	-	-	-	-
Planning	514,383	-	-	-	-
Economic Development	171,255	-	-	-	-
<i>Community Development</i>					
Administration	687,775	218,535	249,488	306,838	307,158
Facilities Management	985,929	-	-	-	-
Planning	-	819,359	738,700	775,101	706,903
Engineering	-	506,053	802,760	700,871	683,889
Capital Projects	-	259,207	256,046	257,884	229,391
Inspectional Services	2,002,710	1,555,303	1,753,230	1,640,322	1,671,256
Total Expenditures	60,537,819	63,640,914	67,107,415	66,840,369	71,443,493
Surplus/(Deficit)	6,058,732	(3,366,196)	(6,832,697)	(1,520,461)	(6,400,000)
Ending Fund Balance/ Net Assets	\$31,818,819	\$28,452,623	\$24,986,122	\$30,298,359	\$23,898,359

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VILLAGE OF GLENVIEW



SPECIAL REVENUE FUNDS

Police Special Fund

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

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance</i>	\$32,497	\$58,708	\$58,708	\$58,708	\$32,852
<i>Budgeted Revenues</i>					
Investment Income	108	90	90	141	95
Other Revenues	30,857	-	-	1,503	-
<i>Total Revenues</i>	30,965	90	90	1,644	95
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Capital Outlay	4,754	27,500	27,500	27,500	32,119
<i>Total Operating Expenditures</i>	4,754	27,500	27,500	27,500	32,119
<i>Total Expenditures</i>	4,754	27,500	27,500	27,500	32,119
<i>Surplus/(Deficit)</i>	26,211	(27,410)	(27,410)	(25,856)	(32,024)
<i>Ending Fund Balance</i>	\$58,708	\$31,298	\$31,298	\$32,852	\$828

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 2014			Fiscal Year
	2013	Original	Revised	Projected	2015
	Actual	Budget	Budget	Actual	Budget
<i>Beginning Fund Balance</i>	\$308,640	\$246,090	\$246,090	\$246,090	\$189,575
<i>Budgeted Revenues</i>					
Investment Income	755	800	800	800	800
Other Revenues	94,951	83,000	83,000	83,000	83,000
<i>Total Revenues</i>	95,705	83,800	83,800	83,800	83,800
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	8,548	10,815	10,815	10,815	10,330
Commodities	148,958	129,500	129,500	129,500	79,670
Other Charges	749	-	-	-	-
<i>Total Operating Expenditures</i>	158,255	140,315	140,315	140,315	90,000
<i>Total Expenditures</i>	158,255	140,315	140,315	140,315	90,000
<i>Surplus/(Deficit)</i>	(62,549)	(56,515)	(56,515)	(56,515)	(6,200)
<i>Ending Fund Balance</i>	\$246,090	\$189,575	\$189,575	\$189,575	\$183,375

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 2013 tax revenue totaled \$26,605,118. The Fiscal Year 2014 property tax projection is \$29,067,071; the 2015 budget has estimated property taxes at \$30,852,192.

Other Revenues in 2013 included \$28,125,000 of loan proceeds. The 2014 projection includes \$2,515,815 for land sale proceeds and \$6,582,071 in loan 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 2015 Make-Whole Payments are projected to be \$19,601,276.

Other Charges include debt payments of \$31,901,789 in 2013 and a projection of \$32,360,400 for 2014. During 2015, debt payments are budgeted at \$7,932,014.

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

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Beginning Fund Balance	\$3,111,397	\$5,234,689	\$5,234,689	\$5,234,689	(14,621,074)
Budgeted Revenues					
Taxes	26,605,118	28,621,880	28,621,880	29,067,071	30,852,192
Charges for Services	17,180	22,254	22,254	22,254	24,945
Intergovernmental	82,845	-	-	-	-
Investment Income	104,276	23,000	23,000	35,142	19,000
Other Revenues	26,940,408	22,122,578	22,122,578	8,737,541	-
Total Revenues	53,749,827	50,789,712	50,789,712	37,862,007	30,896,137
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	403,457	413,890	413,890	413,890	415,965
Contractual	18,380,749	20,985,843	20,981,771	21,102,433	21,313,048
Commodities	86,055	134,098	134,098	134,598	130,848
Other Charges	32,455,814	26,659,951	26,664,022	32,660,848	8,218,814
Capital Outlay	-	-	-	3,061,796	-
Total Operating Expenditures	51,326,075	48,193,781	48,193,781	57,373,564	30,078,675
<i>Other Expenditures</i>					
Interfund Charges	18,879	13,132	13,132	13,132	14,341
Capital Projects	-	-	-	49,494	-
Transfer Out	281,580	281,580	281,580	281,580	294,178
Total Other Expenditures	300,459	294,712	294,712	344,206	308,519
Total Expenditures	51,626,535	48,488,493	48,488,493	57,717,770	30,387,194
Surplus/(Deficit)	2,123,292	2,301,219	2,301,219	(19,855,763)	508,944
Ending Fund Balance/	\$5,234,689	\$7,535,908	\$7,535,908	(14,621,074)	(14,112,131)

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 and 2015.

Expenditures

The 2014 projection includes the funding pledge of the \$3,500,000 for infrastructure as mentioned above. The 2015 budget include costs for professional services, debt service interest and \$175,000 for capital outlay.

Waukegan/Golf TIF Fund Summary

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Beginning Fund Balance	\$0	\$4,291,781	\$4,291,781	\$4,291,781	\$676,603
Budgeted Revenues					
Investment Income	464	-	-	5,100	4,000
Other Revenues	4,373,461	-	-	-	-
Total Revenues	4,373,925	0	0	5,100	4,000
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Contractual	9,499	220,000	220,000	10,000	10,000
Other Charges	27,628	124,520	124,520	110,278	116,083
Capital Outlay	-	-	-	3,500,000	175,000
Total Operating Expenditures	37,127	344,520	344,520	3,620,278	301,083
<i>Other Expenditures</i>					
Transfer Out	45,017	-	-	-	-
Total Other Expenditures	45,017	-	-	-	-
Total Expenditures	82,144	344,520	344,520	3,620,278	301,083
Surplus/(Deficit)	4,291,781	(344,520)	(344,520)	(3,615,178)	(297,083)
Ending Fund Balance	\$4,291,781	\$3,947,261	\$3,947,261	\$676,603	\$379,520

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VILLAGE OF GLENVIEW



ENTERPRISE FUNDS

Enterprise Funds

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

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

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

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

Glenview Water & Sanitary Sewer Funds

Description

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

Operating Activities

The Water and Sanitary Sewer Funds include operational activities performed by the following departments: Public Works, Administrative Services, and Community Development. 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 Community Development 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% of total customers are residential, 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 rate increase from Wilmette will not be known until the fall of 2015, but will be effective January 1, 2015 and billed retroactively.

The customer rate structure includes a fixed and consumption component. The fixed charges for water and sewer service are based on the size of the customer's water meter. Customers with larger water meters have a higher quarterly fixed charge than those with smaller meters. The consumption of water is reported by actual meter reads on a property. The sewer consumption is assumed to be the same as water consumption. The 2015 budget assumes a slight increase in water consumption. Water usage in 2014 was lower than expected because precipitation was high and overall temperatures were below normal.

Glenview Water Fund

Revenues

The 2015 budget includes \$11,783,721 in estimated revenue from customer billing, total revenue is estimated to be \$12,136,727. The estimated revenues reflect a 0% increase in the quarterly fixed rate and a 7.25% increase in the consumption rate. The quarterly fixed rate varies by meter size.

Meter Size	2014 Quarterly Fixed Charge	2015 Quarterly Fixed Charge
0.625"	\$7.86	\$7.86
0.75"	\$11.80	\$11.80
1.0"	\$19.66	\$19.66
1.5"	\$39.32	\$39.32
2.0"	\$62.92	\$62.92
3.0"	\$125.83	\$125.83
4.0"	\$196.61	\$196.61
6.0"	\$393.23	\$393.23
8.0"	\$629.16	\$629.16

	2014 Consumption Charge/1,000 gals	2015 Consumption Charge/1,000 gals
Incorporated	\$5.27	\$5.65
Unincorporated	\$7.92	\$8.49

*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 2015 budget includes \$14,575,547 in budgeted expenses. The 2015 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 2015 budget includes \$4,216,928 for water infrastructure projects and \$259,805 for facility improvements made to the West Lake, Rugen Sr., and Rugen Jr. pump stations. These infrastructure replacement and repair costs represent 31% of the total water budget. The cost of water purchased from the Village of Wilmette represents another 27% of the water fund budget. The 2015 budgeted expenses also include \$344,400 in principal payments; this issuance is scheduled to retire in 2016, and \$1,137,950 for depreciation of the system's assets, for a combined 11% of the total water budget.

The remaining 31% of the 2015 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 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$36,440,193	\$37,781,899	\$37,781,899	\$37,781,899	\$35,136,767
<i>Budgeted Revenues</i>					
Licenses and Permits	326,039	151,000	151,000	202,300	151,000
Charges for Services	10,691,815	11,126,681	11,126,681	10,733,707	11,783,721
Investment Income	9,117	8,000	8,000	9,941	7,900
Other Revenues	144,319	164,000	164,000	155,000	164,000
Transfers In	30,044	30,106	30,106	30,106	30,106
<i>Total Revenues</i>	11,201,334	11,479,787	11,479,787	11,131,054	12,136,727
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	2,115,911	2,145,583	2,166,383	2,141,104	2,090,432
Contractual	4,183,049	4,612,923	4,664,191	4,456,557	5,077,951
Commodities	801,694	909,122	925,122	945,122	911,671
Other Charges	1,199,169	1,517,131	1,517,131	1,517,131	1,520,859
Capital Outlay	1,737	202,000	202,000	142,000	188,500
<i>Total Operating Expenditures</i>	8,301,560	9,386,758	9,474,826	9,201,914	9,789,413
<i>Other Expenditures</i>					
Interfund Charges	554,076	520,789	520,789	557,509	569,206
Capital Projects	1,003,991	4,026,526	4,075,859	4,016,763	4,216,928
<i>Total Other Expenditures</i>	1,558,067	4,547,315	4,596,647	4,574,272	4,786,134
<i>Total Expenditures</i>	9,859,627	13,934,073	14,071,473	13,776,186	14,575,547
<i>Surplus/(Deficit)</i>	1,341,706	(2,454,286)	(2,591,686)	(2,645,132)	(2,438,820)
<i>Ending Fund Balance/ Net Position</i>	\$37,781,899	\$35,327,614	\$35,190,213	\$35,136,767	\$32,697,947

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 2015.

	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015
	Actual	Original	Revised	Projected	Budget
Beginning Cash and Investments	2,784,920	3,980,269	3,980,269	3,980,269	2,465,649
Cash Receipts					
Receipts from Users	11,314,352	11,441,681	11,441,681	11,091,007	12,098,721
Investment Income	9,117	8,000	8,000	9,941	7,900
Transfer In	-	30,106	30,106	30,106	30,106
Total Cash Receipts	11,323,469	11,479,787	11,479,787	11,131,054	12,136,727
Non-Capital Cash Outlays					
Operating Expenses	8,181,646	8,403,886	8,606,926	8,255,762	8,839,121
Interest Expense	48,699	37,149	37,149	37,149	37,149
Principal Payments	322,000	336,000	336,000	336,000	344,400
Transfer Out	-	-	-	-	-
Total Non-Capital Cash Outlays	8,552,345	8,777,035	8,980,076	8,628,911	9,220,670
Subtotal Net Change in Cash	2,771,124	2,702,751	2,499,711	2,502,143	2,916,057
Capital Cash Expenses					
Capital	1,575,775	4,026,526	4,026,526	4,016,763	4,216,928
Total Capital Cash Outlays	1,575,775	4,026,526	4,026,526	4,016,763	4,216,928
Total Net Change in Cash	1,195,349	(1,323,775)	(1,526,815)	(1,514,620)	(1,300,871)
Ending Cash and Investments	3,980,269	2,656,495	2,453,455	2,465,649	1,164,778

Glenview Sanitary Sewer Fund

Revenues

The 2015 budget includes \$2,217,964 in estimated revenue from customer billing, total revenue is estimated to be \$3,005,108. The Village Permanent Fund is funding \$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 the cash reserves within the Sanitary Sewer Fund continue to be drawn down.

Meter Size	2014 Quarterly Fixed Charge	2015 Quarterly Fixed Charge
0.625"	\$7.35	\$7.35
0.75"	\$11.03	\$11.03
1.0"	\$18.38	\$18.38
1.5"	\$36.75	\$36.75
2.0"	\$58.80	\$58.80
3.0"	\$117.60	\$117.60
4.0"	\$183.75	\$183.75
6.0"	\$367.50	\$367.50
8.0"	\$588.00	\$588.00

	2014	2015
Charge/1,000 gals	\$1.29	\$1.29
Sewer Only Charge	\$35.90	\$35.90

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

Expenses

The 2015 budget includes \$3,854,944 in budgeted expenses. The 2015 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 2015 budget includes a capital projects investment of \$1,727,822. Also included in the capital projects budget is \$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 63% of the budget. The budget also includes \$270,600 in principal payments; this issuance is scheduled to retire in 2016, and \$429,025 for depreciation of the system's assets, for a combined 18% of the total sewer budget.

The remaining 19% of the 2015 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 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$17,059,094	\$17,717,812	\$17,717,812	\$17,717,812	\$16,836,458
<i>Budgeted Revenues</i>					
Licenses and Permits	19,047	13,000	13,000	32,000	13,000
Charges for Services	2,273,391	2,229,346	2,229,346	2,217,964	2,217,964
Investment Income	4,218	3,700	3,700	3,300	3,500
Transfers In	151,943	1,770,644	1,770,644	974,801	770,644
<i>Total Revenues</i>	2,448,599	4,016,690	4,016,690	3,228,065	3,005,108
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	422,959	453,656	458,456	454,556	446,677
Contractual	67,023	72,524	72,489	72,875	62,845
Commodities	27,793	48,396	48,431	48,396	29,706
Other Charges	465,245	697,611	697,611	697,611	719,574
Capital Outlay	-	-	-	-	8,000
<i>Total Operating Expenditures</i>	983,020	1,272,188	1,276,988	1,273,438	1,266,802
<i>Other Expenditures</i>					
Interfund Charges	122,834	144,367	144,367	153,887	160,320
Capital Projects	684,028	3,412,182	3,503,470	2,682,094	2,427,822
<i>Total Other Expenditures</i>	806,862	3,556,549	3,647,837	2,835,981	2,588,142
<i>Total Expenditures</i>	1,789,882	4,828,737	4,924,825	4,109,419	3,854,944
<i>Surplus/(Deficit)</i>	658,717	(812,046)	(908,134)	(881,354)	(849,836)
<i>Ending Fund Balance/ Net Position</i>	\$17,717,812	\$16,905,765	\$16,809,677	\$16,836,458	\$15,986,622

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 2015.

	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015
	Actual	Original	Revised	Projected	Budget
Beginning Cash and Investments	1,259,187	1,335,049	1,335,049	1,335,049	857,617
Cash Receipts					
Receipts from Users	2,417,429	2,242,346	2,242,346	2,249,964	2,230,964
Investment Income	4,218	3,700	3,700	3,300	3,500
Transfer In	82,640	1,770,644	1,770,644	974,801	770,644
Total Cash Receipts	2,504,287	4,016,690	4,016,690	3,228,065	3,005,108
Non-Capital Cash Outlays					
Operating Expenses	1,396,483	719,444	724,244	730,214	707,548
Interest Expense	38,264	29,189	29,189	29,189	19,949
Principal Payments	253,000	264,000	264,000	264,000	270,600
Transfer Out	-	-	-	-	-
Total Non-Capital Cash Outlays	1,687,747	1,012,633	1,017,432	1,023,403	998,097
Subtotal Net Change in Cash	816,540	3,004,057	2,999,258	2,204,662	2,007,011
Capital Cash Expenses					
Capital	740,678	3,412,182	3,503,470	2,682,094	2,427,822
Total Capital Cash Outlays	740,678	3,412,182	3,503,470	2,682,094	2,427,822
Total Net Change in Cash	75,862	(408,125)	(504,212)	(477,431)	(420,811)
Ending Cash and Investments	1,335,049	926,924	830,837	857,617	436,806

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 51% of all expenses within the fund. The 2015 budgeted revenues are \$1,979,744 and budgeted expenses are \$2,049,843, which includes \$62,816 in depreciation expenses not shown in the cash flow chart below.

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 2015. This cash analysis differs from the fund balance statement by separating cash from the net assets.

	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015
	Actual	Original	Revised	Projected	Budget
Beginning Cash and Investments	895,408	1,075,849	1,075,849	1,075,849	401,763
Cash Receipts					
Receipts from Users	1,999,261	2,001,407	2,001,407	1,909,859	1,977,744
Investment Income	2,181	2,000	2,000	2,000	2,000
Transfer In	-	-	-	-	-
Total Cash Receipts	2,001,442	2,003,407	2,003,407	1,911,859	1,979,744
Non-Capital Cash Outlays					
Operating Expenses	1,055,081	1,082,519	1,082,519	1,106,047	1,192,732
Transfer Out	765,920	1,479,898	1,479,898	1,479,898	794,295
Total Non-Capital Cash Outlays	1,821,001	2,562,417	2,562,417	2,585,945	1,987,027
Subtotal Net Change in Cash	180,441	-559,010	-559,010	-674,086	(7,283)
Capital Cash Expenses					
Capital	-	-	-	-	-
Total Capital Cash Outlays	-	-	-	-	-
Total Net Change in Cash	180,441	(559,010)	(559,010)	(674,086)	(7,283)
Ending Cash and Investments	1,075,849	516,839	516,839	401,763	394,480

Wholesale Water Fund Summary

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Beginning Fund Balance/ Net Position	\$2,178,732	\$2,476,459	\$2,476,459	\$2,476,459	\$1,739,557
Budgeted Revenues					
Charges for Services	2,190,544	2,001,407	2,001,407	1,909,859	1,977,744
Investment Income	2,181	2,000	2,000	2,000	2,000
Total Revenues	2,192,725	2,003,407	2,003,407	1,911,859	1,979,744
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	81,433	83,357	84,157	83,143	81,332
Contractual	954,588	965,318	965,318	988,780	1,070,360
Commodities	12,913	16,650	16,650	16,650	16,650
Other Charges	62,816	62,816	62,816	62,816	62,816
Total Operating Expenditures	1,111,750	1,128,140	1,128,940	1,151,389	1,231,158
<i>Other Expenditures</i>					
Interfund Charges	17,328	17,194	17,194	17,474	24,390
Transfer Out	765,920	1,479,898	1,479,898	1,479,898	794,295
Total Other Expenditures	783,248	1,497,092	1,497,092	1,497,372	818,685
Total Expenditures	1,894,998	2,625,233	2,626,033	2,648,762	2,049,843
Surplus/(Deficit)	297,727	(621,825)	(622,625)	(736,903)	(70,099)
Ending Fund Balance/ Net Position	\$2,476,459	\$1,854,634	\$1,853,834	\$1,739,557	\$1,669,458

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. Annual permit costs are \$300 Glenview residents and \$400 for non-residents. Semi-annual permit costs are \$150 for Glenview residents and \$200 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 2015 expense budget is \$593,463 and estimated revenues are \$548,075.

Cash Analysis

The following cash flow displays a positive cash balance at the end of 2015. This cash analysis differs from the fund balance statement by separating cash from the net assets.

	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015
	Actual	Original	Revised	Projected	Budget
Beginning Cash and Investments	1,020,224	1,303,285	1,303,285	1,303,285	827,979
Cash Receipts					
Receipts from Users	574,143	541,975	541,975	585,747	546,125
Investment Income	2,136	1,950	1,950	1,950	1,950
Total Cash Receipts	576,279	543,925	543,925	587,697	548,075
Non-Capital Cash Outlays					
Operating Expenses	293,218	497,287	497,287	563,003	525,878
Transfer Out	-	500,000	500,000	500,000	-
Total Non-Capital Cash Outlays	293,218	997,287	997,287	1,063,003	525,878
Subtotal Net Change in Cash	283,061	(453,362)	(453,362)	(475,306)	22,197
Capital Cash Expenses					
Capital	-	-	-	-	-
Total Capital Cash Outlays	-	-	-	-	-
Total Net Change in Cash	283,061	(453,362)	(453,362)	(475,306)	22,197
Ending Cash and Investments	1,303,285	849,923	849,923	827,979	850,176

Commuter Parking Fund Summary

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$3,292,540	\$3,500,667	\$3,500,667	\$3,500,667	\$2,957,776
<i>Budgeted Revenues</i>					
Charges for Services	570,670	541,975	541,975	585,747	546,125
Investment Income	2,136	1,950	1,950	1,950	1,950
<i>Total Revenues</i>	572,806	543,925	543,925	587,697	548,075
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	220,764	218,885	213,668	281,777	222,495
Commodities	45,935	66,241	71,458	80,066	71,241
Other Charges	70,585	67,585	67,585	67,585	67,585
Capital Outlay	23,452	209,000	209,000	198,000	222,000
<i>Total Operating Expenditures</i>	360,736	561,712	561,712	627,428	583,321
<i>Other Expenditures</i>					
Interfund Charges	3,942	3,160	3,160	3,160	10,142
Transfer Out	-	500,000	500,000	500,000	-
<i>Total Other Expenditures</i>	3,942	503,160	503,160	503,160	10,142
<i>Total Expenditures</i>	364,679	1,064,872	1,064,872	1,130,588	593,463
<i>Surplus/(Deficit)</i>	208,127	(520,947)	(520,947)	(542,891)	(45,388)
<i>Ending Fund Balance/ Net Position</i>	\$3,500,667	\$2,979,721	\$2,979,721	\$2,957,776	\$2,912,388

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 FY 2014, the system received a 15% rate increase from the Village of Niles, increasing the cost of water to \$6.90/1,000 gallons.

Sale of the North Maine Utility

During 2014, the Village entered into an asset purchase agreement to sell the North Maine Utility to Aqua Illinois. The sale is going through the required approval process with the Illinois Commerce Commission (ICC) and is projected to close mid-2015. As a fiscally conservative measure, a full year North Maine budget is presented for 2015.

Revenues

The 2015 budget includes \$8,712,226 in estimated revenue from customer billing, total revenue is estimated to be \$8,822,576. The estimated revenues reflect a 0% increase in the monthly fixed charge and a 7.25% increase in the consumption rate. The monthly fixed charge varies by meter size.

Meter Size	2014 Water Monthly Fixed Charge	2015 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

2014 Consumption Charge/1,000 gals	2015 Consumption Charge/1,000 gals
\$9.48	\$10.17

*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 2015 budget includes \$10,160,190 in budgeted expenses. The 2015 capital improvement budget is funded at \$735,887; these improvements represent 7% of budgeted expenses. The purchase of water from the Village of Niles represents 65% of budget expenses or \$6,593,333.

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 2015 budget includes the regularly scheduled repayment amount of \$530,195. In addition to this repayment, there is \$299,219 budgeted for principal payments and \$59,092 for interest expense for other outstanding debt issuances.

North Maine Water and Sewer Fund Summary

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$4,836,419	\$7,489,898	\$7,489,898	\$7,489,898	\$7,031,511
<i>Budgeted Revenues</i>					
Licenses and Permits	1,513	350	350	1,069	350
Charges for Services	8,526,007	8,281,476	8,281,476	8,130,651	8,712,226
Investment Income	9,395	10,000	10,000	9,000	9,000
Other Revenues	1,654,788	101,000	101,000	101,000	101,000
<i>Total Revenues</i>	10,191,702	8,392,826	8,392,826	8,241,720	8,822,576
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	863,258	849,512	857,512	848,963	830,603
Contractual	5,693,744	6,056,994	6,057,799	6,184,278	7,031,764
Commodities	167,262	184,325	179,275	183,725	184,790
Other Charges	326,374	1,101,932	1,101,932	1,101,932	1,097,521
<i>Total Operating Expenditures</i>	7,050,639	8,192,763	8,196,518	8,318,898	9,144,678
<i>Other Expenditures</i>					
Interfund Charges	216,548	142,167	142,167	142,167	140,583
Capital Projects	131,995	735,887	803,798	100,000	735,887
Transfer Out	139,042	139,042	139,042	139,042	139,042
<i>Total Other Expenditures</i>	487,584	1,017,096	1,085,007	381,209	1,015,512
<i>Total Expenditures</i>	7,538,223	9,209,859	9,281,525	8,700,107	10,160,190
<i>Surplus/(Deficit)</i>	2,653,479	(817,033)	(888,699)	(458,387)	(1,337,614)
<i>Ending Fund Balance/ Net Position</i>	\$7,489,898	\$6,672,864	\$6,601,198	\$7,031,511	\$5,693,897

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 2015. 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 2013	FY 2014	FY 2014	FY 2014	FY 2015
	Actual	Original	Revised	Projected	Budget
Beginning Cash and Investments	3,640,752	3,366,076	3,366,076	3,366,076	3,075,104
Cash Receipts					
Receipts from Users	10,122,142	8,382,826	8,382,826	8,232,720	8,813,576
Investment Income	9,394	10,000	10,000	9,000	9,000
Transfer In	-	-	-	-	-
Total Cash Receipts	10,131,536	8,392,826	8,392,826	8,241,720	8,822,576
Non-Capital Cash Outlays					
Operating Expenses	7,230,476	7,802,768	7,772,414	7,928,903	8,718,735
Interest Expense	151,448	73,498	73,498	73,498	59,092
Principal Payments	288,655	291,249	291,249	291,249	299,219
Transfer Out	2,214,285	139,042	139,042	139,042	139,042
Total Non-Capital Cash Outlays	9,884,864	8,306,557	8,276,203	8,432,692	9,216,088
Subtotal Net Change in Cash	246,672	86,269	116,623	(190,972)	(393,512)
Capital Cash Expenses					
Capital	521,348	735,887	837,907	100,000	735,887
Total Capital Cash Outlays	521,348	735,887	837,907	100,000	735,887
Total Net Change in Cash	(274,676)	(649,618)	(721,284)	(290,972)	(1,129,399)
Ending Cash and Investments	3,366,076	2,716,458	2,644,792	3,075,104	1,945,705

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VILLAGE OF GLENVIEW



INTERNAL SERVICE FUNDS

Municipal Equipment Repair Fund

Description

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

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

Revenues

MERF is funded through charges for services for the maintenance and repair of vehicles and equipment. The Fleet Services Division, of the Public Works Department, bills participating departments on a quarterly basis for services rendered. These charges include an administration fee, labor, fuel, parts, and outside repairs. MERF also receives revenue from other agencies; the Village of Golf Police Department, 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 2014 than in 2013 on a per gallon basis:

Fuel Expenditures					
Year	Total billing by Fleet Services	Fuel (Wholesale)	Percentage of total	Total gallons billed	Average price per gallon (Wholesale)
2011	\$1,529,188	\$553,812	36.22%	172,340.70	\$3.21
2012	\$1,812,988	\$510,681	28.17%	156,346.20	\$3.27
2013	\$1,442,629	\$527,997	36.60%	163,860.60	\$3.22
2014	\$1,383,105	\$491,762	35.55%	159,036.90	\$3.09

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 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance/ Net Position</i>	<i>\$598,270</i>	<i>\$597,242</i>	<i>\$597,242</i>	<i>\$597,242</i>	<i>\$417,220</i>
<i>Budgeted Revenues</i>					
Charges for Services	1,467,818	1,468,344	1,468,344	1,468,344	1,547,768
Investment Income	435	410	410	410	410
Other Revenues	168,584	155,000	155,000	165,283	155,000
<i>Total Revenues</i>	<i>1,636,837</i>	<i>1,623,754</i>	<i>1,623,754</i>	<i>1,634,037</i>	<i>1,703,178</i>
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	435,239	446,307	451,907	447,057	455,969
Contractual	416,604	353,833	372,333	388,300	393,300
Commodities	755,179	854,113	835,613	836,865	816,865
Other Charges	3,315	5,755	5,755	5,755	5,755
<i>Total Operating Expenditures</i>	<i>1,610,338</i>	<i>1,660,009</i>	<i>1,665,609</i>	<i>1,677,977</i>	<i>1,671,889</i>
<i>Other Expenditures</i>					
Interfund Charges	27,527	36,081	36,081	36,081	31,289
Transfer Out	-	100,000	100,000	100,000	-
<i>Total Other Expenditures</i>	<i>27,527</i>	<i>136,081</i>	<i>136,081</i>	<i>136,081</i>	<i>31,289</i>
<i>Total Expenditures</i>	<i>1,637,865</i>	<i>1,796,090</i>	<i>1,801,690</i>	<i>1,814,059</i>	<i>1,703,178</i>
<i>Surplus/(Deficit)</i>	<i>(1,028)</i>	<i>(172,336)</i>	<i>(177,936)</i>	<i>(180,022)</i>	<i>0</i>
<i>Ending Fund Balance/ Net Position</i>	<i>\$597,242</i>	<i>\$424,906</i>	<i>\$419,306</i>	<i>\$417,220</i>	<i>\$417,220</i>

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 2015 Budget includes \$2,617,511 for the replacement of assets. The 2014 Projections include some of the initial capital expenditure costs as the Village begins providing dispatch services to the Cities of Highland Park, Lake Forest, Highwood and the Village of Lake Bluff.

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 2015 Budget calculated Charges for Services to the operating departments using the 40% of accumulated reserves as the fund balance target.

During 2014, a review of the current CERF policy was performed and it was concluded that the current policy of maintaining a fund balance of 40% of accumulated reserves is suitable to maintain an adequate fund balance.

Capital Equipment Replacement Fund Summary

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$5,007,743	\$4,893,315	\$4,893,315	\$4,893,315	\$4,999,112
<i>Budgeted Revenues</i>					
Charges for Services	1,281,384	1,513,936	1,513,936	1,513,936	1,604,817
Investment Income	24,412	17,000	17,000	17,000	17,000
Other Revenues	114,069	106,290	106,290	78,600	107,910
Transfers In	75,231	-	-	-	-
<i>Total Revenues</i>	1,495,096	1,637,226	1,637,226	1,609,536	1,729,727
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Commodities	119,327	150,567	150,567	150,567	160,424
Capital Outlay	1,490,197	1,265,145	1,319,000	1,353,172	2,457,087
<i>Total Operating Expenditures</i>	1,609,523	1,415,712	1,469,567	1,503,739	2,617,511
<i>Total Expenditures</i>	1,609,523	1,415,712	1,469,567	1,503,739	2,617,511
<i>Surplus/(Deficit)</i>	(114,428)	221,514	167,659	105,797	(887,784)
<i>Ending Fund Balance/ Net Position</i>	\$4,893,315	\$5,114,829	\$5,060,974	\$4,999,112	\$4,111,328

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 2013 subsidized the Corporate Fund Charges for Services while the 2014 budget included “fully loaded” Charges for Services. The 2015 Budget continues this practice. 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 2015 employee health insurance contribution percentages are equal to 2014.

	Non Union and Non-Sworn	Non Union and Sworn	Dispatch Union	Fire Union	Police Union	PW Union
<i>2015 Health Insurance Employee Contributions</i>						
HMO Blue Advantage	12%	16%	16%	12%	16%	12%
HMO Illinois	14%	16%	16%	14%	16%	14%
PPO	18%	20%	19%	18%	20%	18%
<i>2014 Health Insurance Employee Contributions</i>						
HMO Blue Advantage	12%	16%	16%	12%	16%	12%
HMO Illinois	14%	16%	16%	14%	16%	14%
PPO	18%	20%	19%	18%	20%	18%
<i>2013 Health Insurance Employee Contributions</i>						
HMO Blue Advantage	12%	16%	16%	12%	16%	12%
HMO Illinois	14%	16%	16%	14%	16%	14%
PPO	18%	20%	19%	18%	20%	18%

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 2015 budgeted adjustment is a debit to expense in the amount of \$142,207. The health 2015 insurance premiums are \$5,635,955, which is 72% of the budgeted expenditures. The increase of 2015 premiums over the 2014 projection is only 4%.

Insurance and Risk Fund Summary

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$6,224,675	\$5,715,989	\$5,715,989	\$5,715,989	\$4,328,757
<i>Budgeted Revenues</i>					
Charges for Services	7,046,526	7,646,535	7,646,535	7,675,820	7,233,570
Investment Income	398,481	310,750	310,750	310,750	310,750
Other Revenues	-	-	-	327	-
Transfers In	45,410	-	-	7	-
<i>Total Revenues</i>	7,490,417	7,957,285	7,957,285	7,986,904	7,544,320
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	386,385	481,788	481,788	575,991	525,272
Contractual	6,609,498	7,608,102	7,608,102	7,393,976	7,148,295
Other Charges	3,220	7,000	7,000	500	6,500
<i>Total Operating Expenditures</i>	6,999,103	8,096,890	8,096,890	7,970,466	7,680,067
<i>Other Expenditures</i>					
Transfer Out	1,000,000	1,403,670	1,403,670	1,403,670	132,540
<i>Total Other Expenditures</i>	1,000,000	1,403,670	1,403,670	1,403,670	132,540
<i>Total Expenditures</i>	7,999,103	9,500,560	9,500,560	9,374,136	7,812,607
<i>Surplus/(Deficit)</i>	(508,686)	(1,543,275)	(1,543,275)	(1,387,232)	(268,287)
<i>Ending Fund Balance/ Net Position</i>	\$5,715,989	\$4,172,714	\$4,172,714	\$4,328,757	\$4,060,470

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 2015 budget appropriates \$684,500 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.

Facility Repair and Replacement Fund Summary

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$4,711,576	\$4,205,231	\$4,205,231	\$4,205,231	\$2,961,481
<i>Budgeted Revenues</i>					
Charges for Services	-	44,450	44,450	92,050	95,025
Intergovernmental	-	176,400	176,400	250,000	-
Investment Income	21,125	15,200	15,200	15,200	14,000
Other Revenues	4,775	-	-	-	-
Transfers In	486,541	-	-	200,000	-
<i>Total Revenues</i>	512,441	236,050	236,050	557,250	109,025
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	765,504	-	56,465	120,000	-
Commodities	1,838	-	-	-	-
Capital Outlay	251,443	643,000	893,253	431,000	684,500
<i>Total Operating Expenditures</i>	1,018,785	643,000	949,718	551,000	684,500
<i>Other Expenditures</i>					
Transfer Out	-	1,250,000	1,250,000	1,250,000	-
<i>Total Other Expenditures</i>	-	1,250,000	1,250,000	1,250,000	-
<i>Total Expenditures</i>	1,018,785	1,893,000	2,199,718	1,801,000	684,500
<i>Surplus/(Deficit)</i>	(506,344)	(1,656,950)	(1,963,668)	(1,243,750)	(575,475)
<i>Ending Fund Balance/ Net Position</i>	\$4,205,231	\$2,548,281	\$2,241,563	\$2,961,481	\$2,386,006

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VILLAGE OF GLENVIEW



TRUST AND AGENCY FUNDS

Overview of Trust and Agency Funds

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

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

Police Pension Fund

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

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013	Original	Revised	Projected	2015
	Actual	Budget	Budget	Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$56,371,325	\$62,083,784	\$62,083,784	\$62,083,784	\$64,937,233
<i>Budgeted Revenues</i>					
Charges for Services	1,632,373	1,921,637	1,921,637	2,359,002	1,957,880
Investment Income	6,499,295	3,700,000	3,700,000	3,203,278	3,700,000
Other Revenues	677,024	697,492	697,492	672,071	709,035
<i>Total Revenues</i>	8,808,692	6,319,129	6,319,129	6,234,350	6,366,915
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	2,987,324	3,093,177	3,093,177	3,250,117	3,388,780
Contractual	108,909	121,000	121,000	130,784	143,862
<i>Total Operating Expenditures</i>	3,096,233	3,214,177	3,214,177	3,380,901	3,532,642
<i>Total Expenditures</i>	3,096,233	3,214,177	3,214,177	3,380,901	3,532,642
<i>Surplus/(Deficit)</i>	5,712,459	3,104,952	3,104,952	2,853,449	2,834,273
<i>Ending Fund Balance/ Net Position</i>	\$62,083,784	\$65,188,736	\$65,188,736	\$64,937,233	\$67,771,506

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 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$55,196,568	\$62,072,385	\$62,072,385	\$62,072,385	\$64,697,536
<i>Budgeted Revenues</i>					
Charges for Services	3,116,164	3,081,840	3,081,840	3,790,006	3,739,508
Investment Income	7,684,308	3,900,000	3,900,000	3,178,774	3,900,000
Other Revenues	758,222	773,502	773,502	715,812	755,182
<i>Total Revenues</i>	11,558,694	7,755,342	7,755,342	7,684,592	8,394,690
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	4,530,915	4,713,816	4,713,816	4,855,736	5,028,872
Contractual	151,961	175,210	175,210	203,705	224,076
<i>Total Operating Expenditures</i>	4,682,876	4,889,026	4,889,026	5,059,441	5,252,948
<i>Total Expenditures</i>	4,682,876	4,889,026	4,889,026	5,059,441	5,252,948
<i>Surplus/(Deficit)</i>	6,875,817	2,866,317	2,866,317	2,625,151	3,141,742
<i>Ending Fund Balance/ Net Position</i>	\$62,072,385	\$64,938,702	\$64,938,702	\$64,697,536	\$67,839,278

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 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$0	\$0	\$0	\$0	\$0
<i>Budgeted Revenues</i>					
Investment Income	14,343	11,500	11,500	11,500	11,500
Total Revenues	14,343	11,500	11,500	11,500	11,500
<i>Budgeted Expenditures</i>					
<i>Other Expenditures</i>					
Transfer Out	14,343	11,500	11,500	11,500	11,500
<i>Total Other Expenditures</i>	14,343	11,500	11,500	11,500	11,500
Total Expenditures	14,343	11,500	11,500	11,500	11,500
<i>Surplus/(Deficit)</i>	0	0	0	0	0
Ending Fund Balance/ Net Position	\$0	\$0	\$0	\$0	\$0

Special Service Area Bond Fund

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

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$120,348	\$135,472	\$135,472	\$135,472	\$149,931
<i>Budgeted Revenues</i>					
Taxes	273,425	255,381	255,381	273,184	254,932
Investment Income	917	600	600	800	600
<i>Total Revenues</i>	274,342	255,981	255,981	273,984	255,532
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Other Charges	50,995	48,347	48,347	48,347	32,766
<i>Total Operating Expenditures</i>	50,995	48,347	48,347	48,347	32,766
<i>Other Expenditures</i>					
Interfund Charges	307	-	-	-	-
Transfer Out	207,915	208,595	208,595	211,177	208,595
<i>Total Other Expenditures</i>	208,223	208,595	208,595	211,177	208,595
<i>Total Expenditures</i>	259,218	256,942	256,942	259,524	241,361
<i>Surplus/(Deficit)</i>	15,124	(961)	(961)	14,460	14,171
<i>Ending Fund Balance/ Net Position</i>	\$135,472	\$134,511	\$134,511	\$149,931	\$164,102

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 \$25,325,873 in expenditures for 2015 projects. These projects are primarily storm water projects, road reconstruction, related underground infrastructure improvements and the Municipal Building expansion including the Village Hall relocation.

Glen Capital Projects Fund: The Tax Increment Financing District supports the Glen Capital Projects Fund, which has \$1,048,080 in expenditures for 2015. Projects planned include a Glen Town Center Streetscape project with a budget of \$800,000.

Permanent Fund: The Village Permanent Fund is used to accumulate proceeds from the sale of land at the Village's Glen Tax Increment Financing (TIF) District, and to provide resources for village-wide improvements outside of the TIF district. The fund also is allowed to provide short-term liquidity for TIF district expenses. Twenty percent of all land sales in the TIF district are dedicated revenue to the Village Permanent Fund. The revenue for this fund includes investment income. The 2015 Budget includes expenditures in the form of Transfers Out to the Capital Projects Fund for \$3,350,141 and to the Glenview Sanitary Sewer Fund for \$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 \$349,673 for the resurfacing of village roadways. Also included in the 2014 projection for the Fund is \$193,000 in one-time miscellaneous revenue from the State of Illinois for a capital bill program which was not budgeted.

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 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance</i>	\$2,306,922	\$9,110,981	\$9,110,981	\$9,110,981	\$3,939,919
<i>Budgeted Revenues</i>					
Intergovernmental	623,586	7,941,140	9,825,140	3,823,137	6,678,468
Investment Income	9,549	8,000	8,000	12,032	10,000
Other Revenues	6,480,489	-	-	47,202	-
Transfers In	8,054,992	13,633,119	13,633,119	13,546,837	15,349,387
<i>Total Revenues</i>	15,168,616	21,582,259	23,466,259	17,429,208	22,037,855
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	950	-	860	860	-
Commodities	-	-	-	1,500	-
Other Charges	65,824	24,371	24,371	24,371	24,371
Capital Outlay	1,049,591	9,822,028	10,564,182	9,133,215	6,541,959
<i>Total Operating Expenditures</i>	1,116,365	9,846,398	10,589,412	9,159,946	6,566,330
<i>Other Expenditures</i>					
Capital Projects	5,666,772	18,365,634	19,233,973	13,440,325	18,759,543
Transfer Out	1,581,419	-	-	-	-
<i>Total Other Expenditures</i>	7,248,191	18,365,634	19,233,973	13,440,325	18,759,543
<i>Total Expenditures</i>	8,364,557	28,212,032	29,823,385	22,600,270	25,325,873
<i>Surplus/(Deficit)</i>	6,804,060	(6,629,773)	(6,357,126)	(5,171,062)	(3,288,018)
<i>Ending Fund Balance</i>	\$9,110,981	\$2,481,209	\$2,753,856	\$3,939,919	\$651,901

Glen Capital Projects Fund Summary

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance</i>	\$8,522,000	\$8,331,368	\$8,331,368	\$8,331,368	\$6,033,541
<i>Budgeted Revenues</i>					
Intergovernmental	13,414	-	-	-	-
Investment Income	2,778	3,125	3,125	3,125	3,125
Transfers In	2,437	2,894	2,894	3,384	2,894
<i>Total Revenues</i>	18,629	6,019	6,019	6,509	6,019
<i>Budgeted Expenditures</i>					
<i>Other Expenditures</i>					
Capital Projects	209,261	758,576	717,299	2,304,336	1,048,080
<i>Total Other Expenditures</i>	209,261	758,576	717,299	2,304,336	1,048,080
<i>Total Expenditures</i>	209,261	758,576	717,299	2,304,336	1,048,080
<i>Surplus/(Deficit)</i>	(190,632)	(752,557)	(711,281)	(2,297,827)	(1,042,061)
<i>Ending Fund Balance</i>	\$8,331,368	\$7,578,811	\$7,620,087	\$6,033,541	\$4,991,480

Permanent Fund Summary

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance</i>	\$30,537,483	\$24,916,342	\$24,916,342	\$24,916,342	\$23,324,960
<i>Budgeted Revenues</i>					
Charges for Services	-	156,000	156,000	156,000	156,000
Investment Income	100,992	13,000	13,000	13,000	15,000
Other Revenues	(5,166,052)	-	-	-	-
<i>Total Revenues</i>	(5,065,060)	169,000	169,000	169,000	171,000
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	46,800	-	-	-	-
<i>Total Operating Expenditures</i>	46,800	-	-	-	-
<i>Other Expenditures</i>					
Transfer Out	509,280	2,444,600	2,444,600	1,760,383	4,050,141
<i>Total Other Expenditures</i>	509,280	2,444,600	2,444,600	1,760,383	4,050,141
<i>Total Expenditures</i>	556,080	2,444,600	2,444,600	1,760,383	4,050,141
<i>Surplus/(Deficit)</i>	(5,621,140)	(2,275,600)	(2,275,600)	(1,591,383)	(3,879,141)
<i>Ending Fund Balance</i>	\$24,916,342	\$22,640,742	\$22,640,742	\$23,324,960	\$19,445,819

Motor Fuel Tax Fund Summary

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance</i>	<i>\$1,084,041</i>	<i>\$1,454,091</i>	<i>\$1,454,091</i>	<i>\$1,454,091</i>	<i>\$1,163,860</i>
<i>Budgeted Revenues</i>					
Intergovernmental	1,688,491	1,439,488	1,439,488	1,860,307	1,449,673
Investment Income	4,801	4,700	4,700	5,700	5,000
<i>Total Revenues</i>	<i>1,693,292</i>	<i>1,444,188</i>	<i>1,444,188</i>	<i>1,866,007</i>	<i>1,454,673</i>
<i>Budgeted Expenditures</i>					
<i>Other Expenditures</i>					
Capital Projects	1,323,242	2,068,980	2,109,175	2,156,238	1,647,672
<i>Total Other Expenditures</i>	<i>1,323,242</i>	<i>2,068,980</i>	<i>2,109,175</i>	<i>2,156,238</i>	<i>1,647,672</i>
<i>Total Expenditures</i>	<i>1,323,242</i>	<i>2,068,980</i>	<i>2,109,175</i>	<i>2,156,238</i>	<i>1,647,672</i>
<i>Surplus/(Deficit)</i>	<i>370,049</i>	<i>(624,792)</i>	<i>(664,987)</i>	<i>(290,231)</i>	<i>(192,999)</i>
<i>Ending Fund Balance</i>	<i>\$1,454,091</i>	<i>\$829,299</i>	<i>789,103</i>	<i>\$1,163,860</i>	<i>\$970,861</i>

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 two 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 and was completely paid off in 2014. The other bond issuance is Bond Series 2013A, which was issued for the purpose of financing the Municipal Building expansion, including the Village Hall relocation. The 2013A bonds and all other Village Corporate Purpose Bonds or General Obligation Bonds are abated.

The Corporate Fund transfers to the Corporate Purpose Bonds Fund for both the 2012B and 2013A debt; the 2012B debt amount is funded from property taxes and the 2013A debt amount is funded from Corporate Fund revenues. The Corporate Purpose Bonds Fund then makes the debt service payments. The total 2015 budgeted expenditures are \$2,196,882.

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance</i>	\$139,678	\$168,937	\$168,937	\$168,937	\$179,528
<i>Budgeted Revenues</i>					
Investment Income	1,940	1,700	1,700	2,501	2,500
Transfers In	1,838,365	2,279,133	2,279,133	2,279,133	2,195,382
<i>Total Revenues</i>	1,840,305	2,280,833	2,280,833	2,281,634	2,197,882
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Other Charges	1,811,046	2,280,633	2,280,633	2,271,043	2,196,882
<i>Total Operating Expenditures</i>	1,811,046	2,280,633	2,280,633	2,271,043	2,196,882
<i>Total Expenditures</i>	1,811,046	2,280,633	2,280,633	2,271,043	2,196,882
<i>Surplus/(Deficit)</i>	29,259	200	200	10,591	1,000
<i>Ending Fund Balance</i>	\$168,937	\$169,137	\$169,137	\$179,528	\$180,528

VILLAGE OF GLENVIEW



BUDGETS BY DEPARTMENT

Department Summary

The Village of Glenview's 2015 Budget represents a compilation of all departments working together to present a structurally balanced budget. The Village has eight departments and a budget spanning twenty-three funds. The Village has a fiduciary responsibility to be prudent in the expenditure of public funds. In order to ensure that public funds are being spent efficiently and effectively and to maintain the fund balance benchmarks set by Village policy, the goal is to present proposed budgets that reflect controlled expenditures at the lowest level possible while still providing the targeted level of service.

The structural balance of the budget is achieved through long-range financial planning in a multitude of areas. The first is financial planning as it relates to sustainability. For each budget year, a plan is incorporated which provides a three-year outlook and ensures that ongoing revenues support ongoing expenditures and one-time revenues support one-time expenditures.

Second, each year the Village Manager, Department Heads and other department representatives meet with the Village Board to develop Village-wide Administrative Goals that are both financial and strategic in nature and are incorporated into each Department's annual budget.

Third, every year, the Village of Glenview updates their 5-year Capital Improvement Plan, or CIP. The plan prioritizes investments that will be made to the Village's core infrastructure including roadways, potable water mains, sanitary and storm sewers, along with other components. Projects are evaluated based on feasibility, priority, available funding, and resident input. The 5-year plan represents a significant undertaking and serves as a catalyst for maintaining a high quality of life, supporting the local economy and fostering economic growth. The first year of the plan is incorporated into the annual budget and the remaining four years are used for planning purposes and community outreach. Projects may change from year to year depending on needs and funding opportunities.

Fourth, the Village of Glenview has established a Capital Equipment Replacement Fund (CERF) to encourage departments to reserve funds each year for the eventual replacement of existing equipment and to avoid significant fluctuations in the operating budget from one year to the next. Each department annually contributes to the reserve fund in order to have sufficient funds on hand to replace the item at the end of its useful life. The plan is reviewed every year to evaluate replacement costs and useful lives of existing assets and to identify possible future capital equipment needs.

Fifth, the Village of Glenview has created a Facility Repair and Replacement Fund (FRRF) for the purpose of setting aside resources for the major repairs and replacement of the various Village buildings. The funding sources, other than fund balance from transfers in, include grant proceeds, investment income and transfers from the enterprise funds for projects that improve the Public Works facilities.

The following two pages provide a synopsis of the Village-wide budget by category of expenditure, funding source of expenditures, expenditures broken out by department and number of full and part time positions by department. The individual department budgets present the detailed expenditure plan for the current year compared with expenditures from the previous two years.

Department Summary

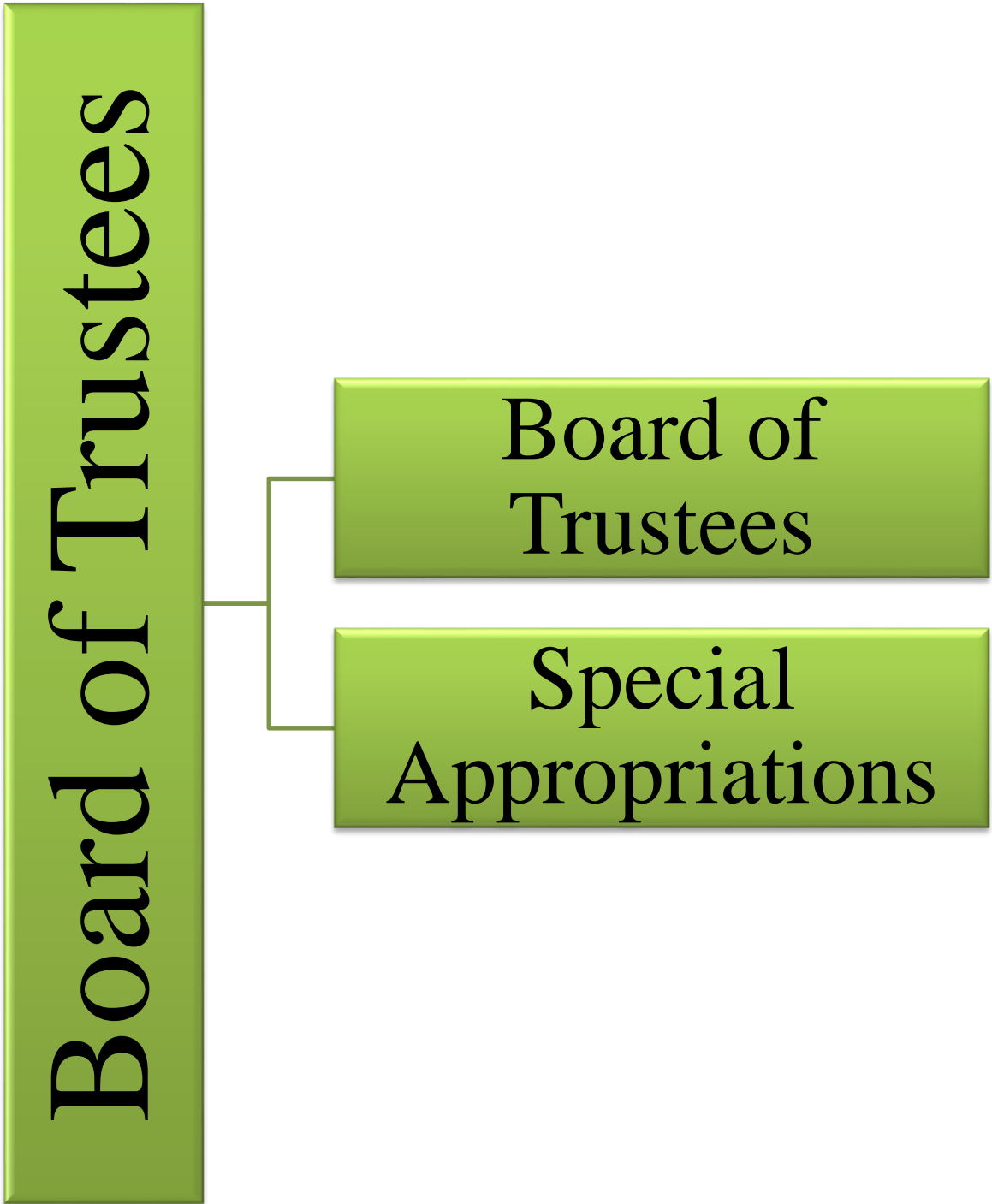
All Funds and Departments

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	43,425,072	43,917,312	44,424,991	44,958,766	46,118,564
Contractual	47,292,664	51,549,960	53,161,113	52,591,915	53,996,358
Commodities	3,834,273	4,136,067	4,397,118	4,340,883	4,258,608
Other Charges	39,810,898	36,591,354	36,386,230	42,409,129	18,887,728
Capital Outlay	3,190,297	12,520,673	14,960,518	19,608,063	11,553,503
Total Operating Expenditures	137,553,204	148,715,365	153,329,969	163,908,755	134,814,761
<i>Other Expenditures</i>					
Interfund Charges	4,063,603	4,750,509	4,774,907	4,818,804	4,898,399
Capital Projects	9,019,289	29,367,785	30,702,083	24,749,250	28,835,932
Depreciation	1,838,006	1,764,665	1,764,665	1,764,665	1,838,006
Transfer Out	13,964,946	18,448,018	18,448,018	17,766,390	19,225,673
Total Other Expenditures	28,885,844	54,330,976	55,689,673	49,099,108	54,798,010
Total Expenditures	166,439,047	203,046,341	209,019,642	213,007,863	189,612,771
Funding Sources					
Corporate Fund	60,537,819	63,640,914	67,107,415	66,840,369	71,443,493
Police Special Fund	4,754	27,500	27,500	27,500	32,119
Foreign Fire Fund	158,255	140,315	140,315	140,315	90,000
Waukegan/Golf TIF Fund	82,144	344,520	344,520	3,620,278	301,083
Special Tax Allocation Fund	51,626,535	48,488,493	48,488,493	57,717,770	30,387,194
Glenview Water Fund	9,859,627	13,934,073	14,137,113	13,776,186	14,575,547
Glenview Sanitary Fund	1,789,882	4,828,737	4,924,825	4,109,419	3,854,944
Wholesale Water Fund	1,894,998	2,625,233	2,626,033	2,648,761	2,049,843
Commuter Parking Fund	364,679	1,064,872	1,064,872	1,130,588	593,463
North Maine Water & Sewer Fund	7,538,223	9,209,859	9,281,525	8,700,107	10,160,190
Municipal Equipment Replacement Fund	1,637,865	1,796,090	1,801,690	1,814,059	1,703,178
Capital Equipment Replacement Fund	1,609,523	1,415,712	1,469,567	1,503,739	2,617,511
Insurance and Risk Fund	7,999,103	9,500,560	9,500,560	9,374,136	7,812,607
Facility Repair and Replacement Fund	1,018,785	1,893,000	2,199,718	1,801,000	684,500
Police Pension Fund	3,096,233	3,214,177	3,214,177	3,380,901	3,532,642
Firefighters' Pension Fund	4,682,876	4,889,026	4,889,026	5,059,441	5,252,948
Escrow Deposit Fund	14,343	11,500	11,500	11,500	11,500
Special Service Area Bond Fund	259,218	256,942	256,942	259,524	241,361
Capital Projects Fund	8,364,557	28,212,032	29,896,145	22,600,270	25,325,873
Glen Capital Projects Fund	209,261	758,576	803,299	2,304,336	1,048,080
Village Permanent Fund	556,080	2,444,600	2,444,600	1,760,383	4,050,141
Motor Fuel Tax Fund	1,323,242	2,068,980	2,109,175	2,156,238	1,647,672
Corporate Purpose Bonds Fund	1,811,046	2,280,633	2,280,633	2,271,043	2,196,882
Total Funds Sources	166,439,047	203,046,341	209,019,642	213,007,863	189,612,771

Department Summary Continued

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Expenditures By Department					
Board of Trustees	309,966	348,335	353,335	319,552	388,058
General Government	64,148,918	65,193,398	64,694,540	76,457,025	52,026,027
Village Manager's Office	14,253,190	16,759,790	19,092,019	18,666,801	16,999,825
Administrative Services	6,706,379	6,437,899	6,766,868	6,877,946	8,440,591
Public Works	25,943,319	32,607,128	33,806,657	33,395,725	32,448,187
Police	15,033,253	15,458,517	15,553,449	15,702,988	15,872,680
Fire	19,437,906	19,627,302	19,660,722	20,001,775	20,792,411
Planning and Economic Development	950,688	-	-	-	-
Community Development	19,655,427	46,613,971	49,092,052	41,586,051	42,644,992
Total Expenditures	166,439,047	203,046,341	209,019,642	213,007,863	189,612,771
Full Time Positions by Department					
Board of Trustees	-	-	-	-	-
General Government	-	-	-	-	-
Village Manager's Office	33.00	33.00	46.00	46.00	44.00
Administrative Services	11.28	11.63	11.63	12.63	15.63
Public Works	48.46	52.38	52.38	52.38	52.38
Police	75.50	75.50	75.50	75.50	75.00
Fire	81.50	81.50	81.50	81.00	81.00
Planning and Economic Development	6.00	-	-	-	-
Community Development	18.33	20.00	20.00	19.00	17.00
Total Full Time Positions	274.07	274.00	287.00	286.50	285.00
Part Time Positions by Department					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
General Government	-	-	-	-	-
Village Manager's Office	7.50	7.50	7.50	7.50	5.35
Administrative Services	0.75	0.75	0.75	0.75	3.15
Public Works	1.75	2.00	2.00	2.00	2.00
Police	6.20	6.20	6.20	6.20	6.20
Fire	-	-	-	-	-
Planning and Economic Development	-	-	-	-	-
Community Development	3.85	2.05	2.05	2.05	1.80
Total Part Time Positions	21.05	19.50	19.50	19.50	19.50
Total Full Time Equivalents	295.12	293.50	306.50	306.00	304.50

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Village Board of Trustees Department Summary

Board of Trustees and Special Appropriations

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	39,612	48,851	47,251	38,125	48,412
Contractual	270,166	298,184	304,784	280,127	338,346
Commodities	-	400	400	400	400
Other Charges	188	900	900	900	900
Total Operating Expenditures	309,966	348,335	353,335	319,552	388,058
Total Expenditures	309,966	348,335	353,335	319,552	388,058
Funding Sources					
Corporate Fund	309,966	348,335	353,335	319,552	388,058
Total Funds Sources	309,966	348,335	353,335	319,552	388,058
Personnel Budget by Division					
Full Time Positions					
Board of Trustees	-	-	-	-	-
Special Appropriations	-	-	-	-	-
Total Full Time	-	-	-	-	-
Part Time Positions					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
Special Appropriations	-	-	-	-	-
Total Part Time	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalents	1.00	1.00	1.00	1.00	1.00
Division					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
Special Appropriations	-	-	-	-	-
Total FTE's	1.00	1.00	1.00	1.00	1.00

Board of Trustees

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

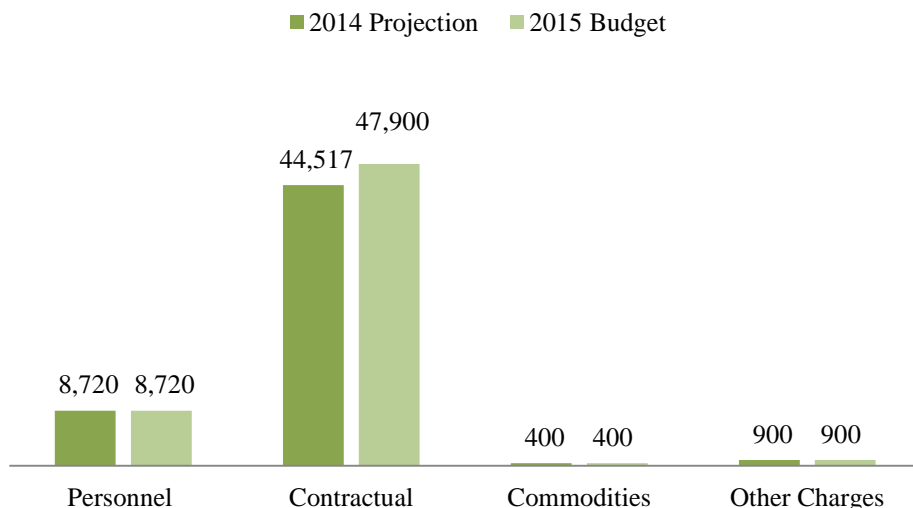
The Board of Trustees is responsible for ensuring the Village, as an organization, has effective and responsive leadership to meet community and organizational needs. The elected representatives establish policies to provide for efficient operations of the municipal government. Accomplishments, initiatives,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

2014 Accomplishments

- Continued focus upon strong budget and financial management for overall fiscal health and development of a 2015 budget with no property tax increases.
- Worked on downtown revitalization by attracting and realizing new developments, including 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, GlenStar residential and retail project at Willow and Sanders Roads, and a residential development on Parcel 24 at the Glen.
- 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 2014 Projections and 2015 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 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	8,720	8,720	8,720	8,720	8,720
Contractual	42,129	48,024	53,024	44,517	47,900
Commodities	-	400	400	400	400
Other Charges	188	900	900	900	900
<i>Total Operating Expenditures</i>	51,038	58,044	63,044	54,537	57,920
Total Expenditures	51,038	58,044	63,044	54,537	57,920
Funding Sources					
Corporate Fund	51,038	58,044	63,044	54,537	57,920
Total Funds Sources	51,038	58,044	63,044	54,537	57,920
<u>Personnel Budget by Position</u>					
Full Time Positions					
NA	-	-	-	-	-
<i>Total Full Time</i>	-	-	-	-	-
Part Time Positions					
Board President	0.40	0.40	0.40	0.40	0.40
Trustees	0.60	0.60	0.60	0.60	0.60
<i>Total Part Time</i>	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalent	1.00	1.00	1.00	1.00	1.00

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

Special Appropriations

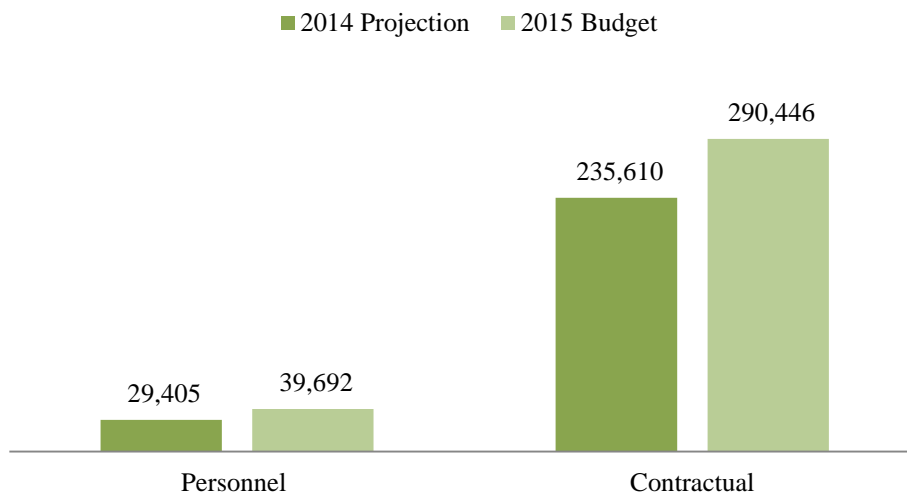
On an annual basis, the Village Board considers funding for special projects or services provided by outside agencies that are valued by the Glenview community. These programs are usually temporary, with funds to be spent within a designated period of time. Special Appropriations also includes funding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

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

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

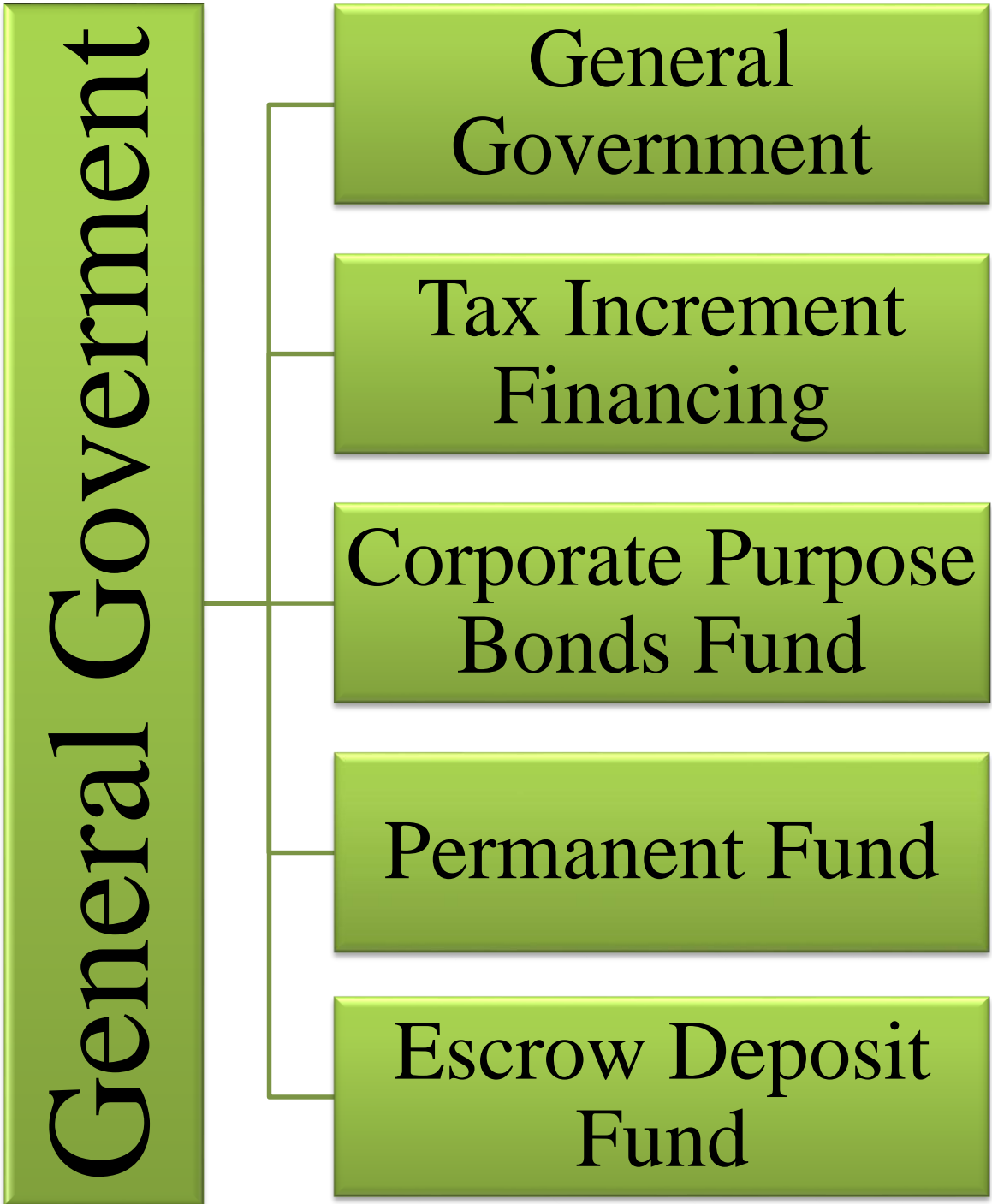
Expenditure Analysis

- The Youth Services appropriation in 2014 was \$110,000, the 2015 appropriation is \$150,000, which includes an increase of the ongoing baseline request of \$20,000, from \$110,000 to \$130,000 and an additional \$20,000 as a one-time request for 2015 only.
- The Senior Services appropriation includes funding for a Senior Services Coordinator, Angel Fund and housing grants. The 2014 appropriation was \$137,160 and the 2015 appropriation is \$136,446.
- Personnel expenditures include funding for Police, Fire and Public Works overtime to provide assistance at special events, including the 4th of July parade and the Annual Street Sale.



Special Appropriations

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	30,892	40,132	38,532	29,405	39,692
Contractual	228,037	250,160	251,760	235,610	290,446
<i>Total Operating Expenditures</i>	258,929	290,292	290,292	265,015	330,138
<i>Total Expenditures</i>	258,929	290,292	290,292	265,015	330,138
<i>Funding Sources</i>					
Corporate Fund	258,929	290,292	290,292	265,015	330,138
<i>Total Funds Sources</i>	258,929	290,292	290,292	265,015	330,138



General Government Department Summary

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

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	288,000	16,509	(100,000)	396,815
Contractual	19,470,117	22,037,864	22,037,864	21,909,276	22,436,034
Commodities	38,607	36,075	36,075	36,075	36,075
Other Charges	34,364,226	29,462,554	29,235,186	35,315,689	11,029,229
Capital Outlay	-	-	-	6,561,796	175,000
<i>Total Operating Expenditures</i>	53,872,949	51,824,493	51,325,635	63,722,836	34,073,153
<i>Other Expenditures</i>					
Interfund Charges	5,320	2,092	2,092	2,092	1,673
Transfer Out	10,270,649	13,366,813	13,366,813	12,682,603	17,951,201
<i>Total Other Expenditures</i>	10,275,969	13,368,905	13,368,905	12,734,189	17,952,874
<i>Total Expenditures</i>	64,148,918	65,193,398	64,694,540	76,457,025	52,026,027
<i>Funding Sources</i>					
Corporate Fund	11,299,337	13,142,046	12,643,188	12,797,695	16,583,426
Waukegan/Golf TIF	82,144	344,520	344,520	3,620,278	301,083
Special Tax Allocation Fund	50,385,969	46,970,099	46,970,099	55,996,126	28,882,995
Escrow Deposit Fund	14,343	11,500	11,500	11,500	11,500
Village Permanent Fund	556,080	2,444,600	2,444,600	1,760,383	4,050,141
Debt Service Fund	1,811,046	2,280,633	2,280,633	2,271,043	2,196,882
<i>Total Funds Sources</i>	64,148,918	65,193,398	64,694,540	76,457,025	52,026,027

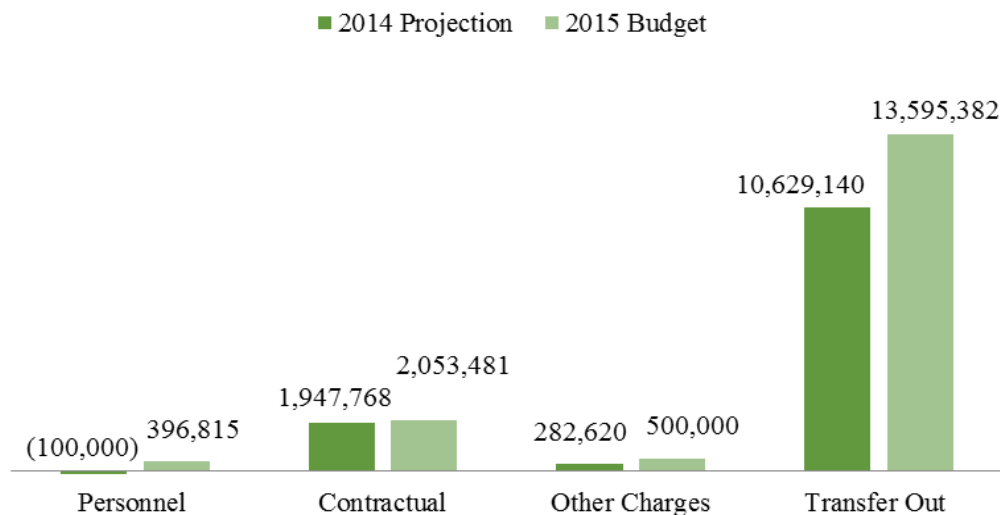
General Government

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 2015 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 2014 Projection and 2015 Budget as a result of increasing the Transfer to Capital Projects from \$8,350,000 in 2014 to \$11,400,000 in 2015. The 2015 transfer includes \$850,000 for the second half of the Village's commitment to the Glenview Park Golf Club storm water project, \$5,000,000 for an accelerated storm water improvement program, and \$550,000 for the administration of a floodway buyout program.



General Government - Corporate Fund

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	288,000	16,509	(100,000)	396,815
Contractual	1,768,308	1,786,746	1,786,746	1,947,768	2,053,481
Commodities	38,607	36,075	36,075	36,075	36,075
Other Charges	71,238	400,000	172,632	282,620	500,000
Total Operating Expenditures	1,878,153	2,510,821	2,011,963	2,166,463	2,986,371
<i>Other Expenditures</i>					
Interfund Charges	755	2,092	2,092	2,092	1,673
Transfer Out	9,420,428	10,629,133	10,629,133	10,629,140	13,595,382
Total Other Expenditures	9,421,184	10,631,225	10,631,225	10,631,232	13,597,055
Total Expenditures	11,299,337	13,142,046	12,643,188	12,797,695	16,583,426
Funding Sources					
Corporate Fund	11,299,337	13,142,046	12,643,188	12,797,695	16,583,426
Total Funds Sources	11,299,337	13,142,046	12,643,188	12,797,695	16,583,426

* The FY 2014 Projected amount is -\$100,000 because the actual vacation and sick buy back amounts exceeded the budgeted amount and this is an over-all 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.

In 2006, the Village of Glenview purchased 41 acres of land from the United States Navy for redevelopment. In 2014, 37 acres were sold and 4 acres were returned for public infrastructure purposes. Capital Outlay includes \$2,454,403 for the land retained for these improvements and \$607,392 for environmental remediation.

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 2014 Projections as Capital Outlay.

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	17,655,009	20,251,118	20,251,118	19,961,509	20,382,553
Other Charges	32,481,942	26,781,921	26,781,921	32,762,026	8,332,347
Capital Outlay	-	-	-	6,561,796	175,000
<i>Total Operating Expenditures</i>	50,136,951	47,033,039	47,033,039	59,285,330	28,889,900
<i>Other Expenditures</i>					
Interfund Charges	4,564	-	-	-	-
Capital Projects	-	-	-	49,494	-
Transfer Out	326,597	281,580	281,580	281,580	294,178
<i>Total Other Expenditures</i>	331,162	281,580	281,580	331,074	294,178
<i>Total Expenditures</i>	50,468,113	47,314,619	47,314,619	59,616,404	29,184,078
<i>Funding Sources</i>					
Waukegan/Golf TIF Fund	82,144	344,520	344,520	3,620,278	301,083
Special Tax Allocation Fund	50,385,969	46,970,099	46,970,099	55,996,126	28,882,995
<i>Total Funds Sources</i>	50,468,113	47,314,619	47,314,619	59,616,404	29,184,078

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 2014 Transfer Out of the Permanent Fund is to fund the Storm Water Task Force initiatives in the Capital Projects and Sanitary Sewer Funds. The Transfer Out in 2015 includes \$3,052,000 to Capital Projects for use towards the Village Hall relocation project as well as additional money to fund Storm Water Task Force initiatives in the Capital Projects and Sanitary Sewer Funds.

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013	Original	Revised	Projected	2015
	Actual	Budget	Budget	Actual	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	46,800	-	-	-	-
<i>Total Operating Expenditures</i>	46,800	-	-	-	-
<i>Other Expenditures</i>					
Transfer Out	509,280	2,444,600	2,444,600	1,760,383	4,050,141
<i>Total Other Expenditures</i>	509,280	2,444,600	2,444,600	1,760,383	4,050,141
<i>Total Expenditures</i>	556,080	2,444,600	2,444,600	1,760,383	4,050,141
<i>Funding Sources</i>					
Village Permanent Fund	556,080	2,444,600	2,444,600	1,760,383	4,050,141
<i>Total Funds Sources</i>	556,080	2,444,600	2,444,600	1,760,383	4,050,141

Corporate Purpose Bonds Fund

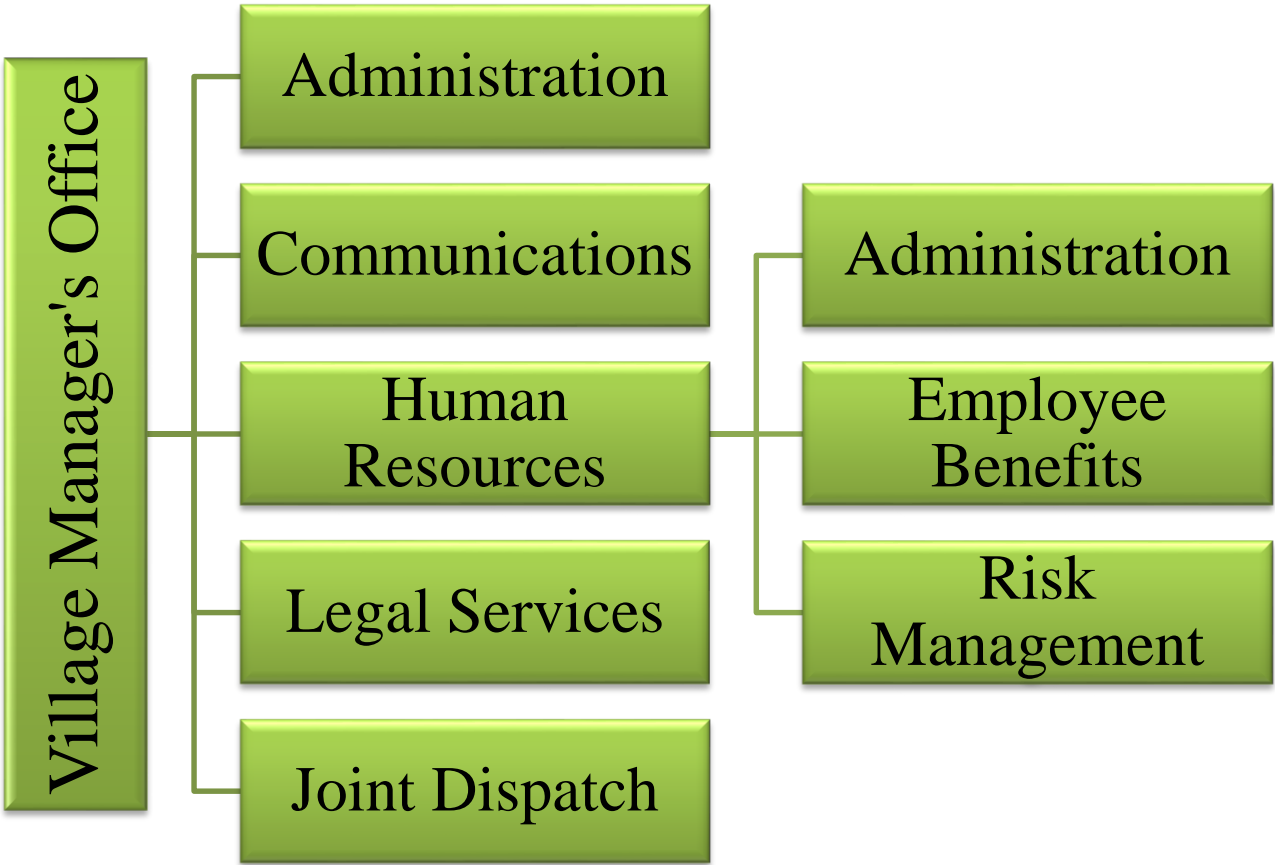
There are two outstanding Corporate Fund debt issuances; Corporate Purpose Refunding Bond Series 2012B and Corporate Purpose Bond Series 2013A. Bond Series 2004B was issued to provide resources for the construction of the police headquarters and was partially defeased in December of 2012 with the issuance of Bond Series 2012B. Bond Series 2004B was paid off in 2014. Bond Series 2013A was issued for the purpose of financing the Municipal Building expansion, including the Village Hall relocation. The Corporate Fund transfers out all property taxes received for the 2012B bonds to the Corporate Purpose Bonds Fund where it is recorded as revenue. The Corporate Purpose Bonds Fund then makes the principal payments. All other Village Corporate Purpose Bonds or General Obligation Bonds are abated. The Corporate Purpose Bonds Fund has budgeted expenditures of \$2,196,882 in 2015.

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013	Original	Revised	Projected	2015
	Actual	Budget	Budget	Actual	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Other Charges	1,811,046	2,280,633	2,280,633	2,271,043	2,196,882
<i>Total Operating Expenditures</i>	1,811,046	2,280,633	2,280,633	2,271,043	2,196,882
<i>Total Expenditures</i>	1,811,046	2,280,633	2,280,633	2,271,043	2,196,882
<i>Funding Sources</i>					
Debt Service Fund	1,811,046	2,280,633	2,280,633	2,271,043	2,196,882
<i>Total Funds Sources</i>	1,811,046	2,280,633	2,280,633	2,271,043	2,196,882

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	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Other Expenditures</i>					
Transfer Out	14,343	11,500	11,500	11,500	11,500
<i>Total Other Expenditures</i>	14,343	11,500	11,500	11,500	11,500
<i>Total Expenditures</i>					
14,343 11,500 11,500 11,500 11,500					
<i>Funding Sources</i>					
Escrow Deposit Fund	14,343	11,500	11,500	11,500	11,500
<i>Total Funds Sources</i>	14,343	11,500	11,500	11,500	11,500
14,343 11,500 11,500 11,500 11,500					



Village Manager's Department Summary
***Administration, Communications, Human Resources, Legal,
and Joint Dispatch***

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	4,775,110	5,152,103	5,822,064	5,710,067	6,292,619
Contractual	7,453,327	8,575,309	8,771,117	8,500,675	8,046,388
Commodities	19,751	22,509	29,014	34,859	32,209
Other Charges	142,051	138,060	164,236	140,010	200,785
Capital Outlay	-	-	1,409,380	1,409,380	892,338
<i>Total Operating Expenditures</i>	12,390,238	13,887,981	16,195,811	15,794,991	15,464,339
<i>Other Expenditures</i>					
Interfund Charges	862,952	1,468,140	1,492,538	1,468,140	1,402,946
Transfer Out	1,000,000	1,403,670	1,403,670	1,403,670	132,540
<i>Total Other Expenditures</i>	1,862,952	2,871,810	2,896,208	2,871,810	1,535,486
<i>Total Expenditures</i>	14,253,190	16,759,790	19,092,019	18,666,801	16,999,825
<i>Funding Sources</i>					
Corporate Fund	6,055,425	7,007,848	9,299,076	9,000,282	8,944,882
Special Tax Allocation Fund	149,464	142,363	183,363	183,363	144,564
Glenview Water Fund	11,257	16,500	16,500	16,500	16,500
Glenview Sanitary Fund	2,814	16,125	16,125	16,125	4,125
Wholesale Water Fund	18,785	19,519	19,519	19,519	20,272
North Maine Water & Sewer Fund	16,342	56,875	56,875	56,875	56,875
Insurance and Risk Fund	7,999,103	9,500,560	9,500,560	9,374,136	7,812,607
<i>Total Funds Sources</i>	14,253,190	16,759,790	19,092,019	18,666,801	16,999,825
<i>Personnel Budget by Division</i>					
<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	24.00	24.00	37.00	37.00	37.00
Records Management	2.00	2.00	2.00	2.00	-
<i>Total Full Time</i>	33.00	33.00	46.00	46.00	44.00
<i>Part Time Positions</i>					
Administration	-	-	-	-	0.25
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	2.85	2.85	2.85	2.85	2.85
Records Management	2.40	2.40	2.40	2.40	-
<i>Total Part Time</i>	7.50	7.50	7.50	7.50	5.35
<i>Total Full Time Equivalents</i>	40.50	40.50	53.50	53.50	49.35

Village Manager's Office

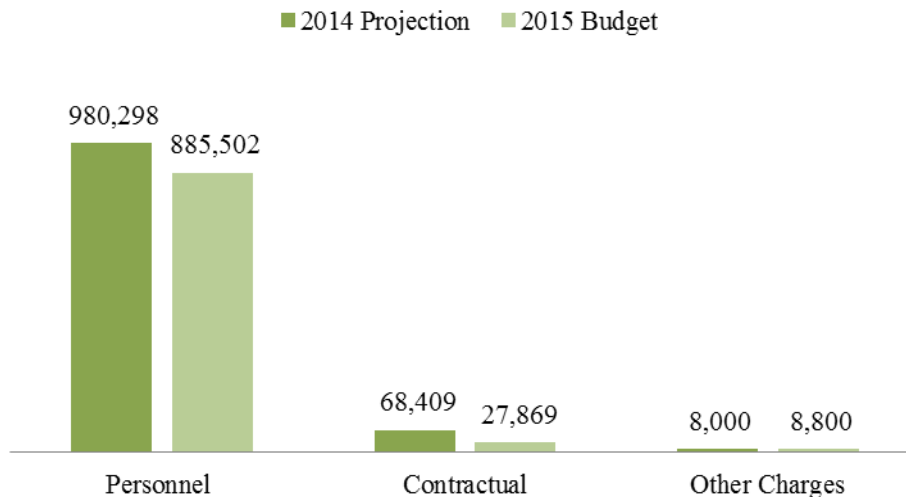
The Village Manager is the Chief Administrative Officer of the Village of Glenview and is responsible for implementing policies established by the Village Board. All departments are under the administrative authority of the Village Manager. The Village Manager's Office oversees the day to day operations 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.

2014 Accomplishments

- Continued electric aggregation program and reset price for year 3 of the contract.
- Led the fourth year of 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 resulting in the bridge being able to reopen in July 2014.
- Expanded Joint Dispatch to include Highland Park, Lake Forest, Lake Bluff and Highwood.
- Coordinated the Glenview Municipal Center project completing the design and beginning construction of the 16,000 square foot addition and remodel of the Police Department.

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 2015 budget includes funding for professional service contracts.



Village Manager's Office

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	931,428	850,093	877,503	980,298	885,502
Contractual	40,583	40,409	78,409	68,409	27,869
Other Charges	14,754	7,850	7,850	8,000	8,800
Total Operating Expenditures	986,765	898,352	963,762	1,056,707	922,171
Total Expenditures	986,765	898,352	963,762	1,056,707	922,171
Funding Sources					
Corporate Fund	905,012	803,469	868,879	961,825	836,335
Special Tax Allocation Fund	62,969	63,363	63,363	63,363	65,564
Glenview Sanitary Fund	-	12,000	12,000	12,000	-
Wholesale Water Fund	18,785	19,519	19,519	19,519	20,272
Total Funds Sources	986,765	898,352	963,762	1,056,707	922,171
Full Time Positions					
Village Manager	1.00	1.00	1.00	1.00	1.00
Deputy Village Manager	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Total Full Time	5.00	5.00	5.00	5.00	5.00
Part Time Positions					
Village Manager	-	-	-	-	0.25
Total Part Time	-	-	-	-	0.25
Total Full Time Equivalent	5.00	5.00	5.00	5.00	5.25

Communications

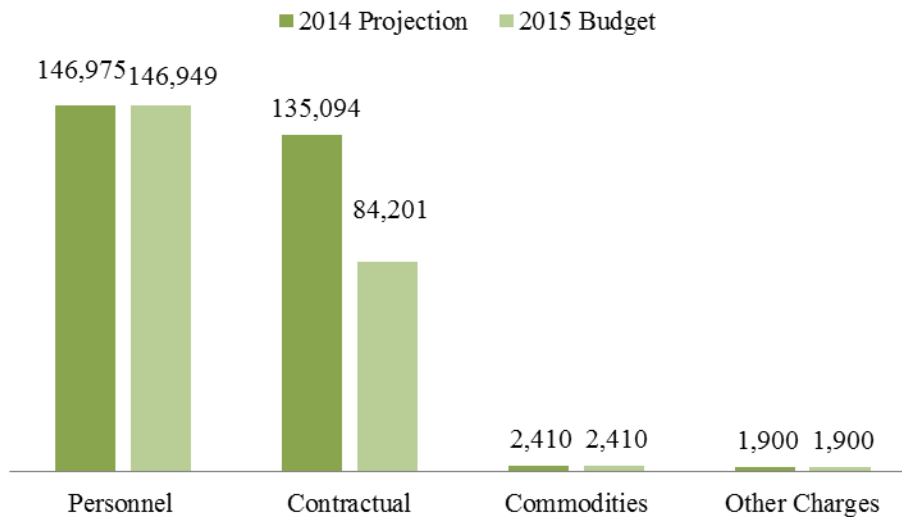
The Communications Division is responsible for managing media relations; the Village printed and emailed newsletters, the Village website and Glenview Television (GVTV). The printed Village newsletter is mailed to all residents 10 times during the year and e-Glenview is produced weekly on Fridays. Glenview 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 4th of July Parade and annual veterans' parades. The volunteers of GVTV dedicate over 4,000 hours of their time annually.

2014 Accomplishments

- Redesigned the Village newsletter to match its look with the new Village website and re-bid newsletter printing services.
- Worked with Economic Development Coordinator and Glenview Chamber of Commerce to launch and promote “shop local” campaign.
- 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.
- Collaborated with Community Development Department’s Planning division to create an informational and instructional video navigating the planning process.

Expenditure Analysis

- Contractual expenditures decreased from 2014 projections to 2015 budget due to a reduction in one-time professional services contracts.



Communications

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	143,546	140,989	140,989	146,975	146,949
Contractual	52,371	85,535	132,435	135,094	84,201
Commodities	1,753	2,410	2,410	2,410	2,410
Other Charges	50	1,900	1,900	1,900	1,900
<i>Total Operating Expenditures</i>	197,720	230,834	277,734	286,379	235,460
Total Expenditures	197,720	230,834	277,734	286,379	235,460
Funding Sources					
Corporate Fund	197,720	230,834	277,734	286,379	235,460
Total Funds Sources	197,720	230,834	277,734	286,379	235,460
Full Time Positions					
NA	-	-	-	-	-
<i>Total Full Time</i>	-	-	-	-	-
Part Time Positions					
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
<i>Total Part Time</i>	1.65	1.65	1.65	1.65	1.65
Total Full Time Equivalent	1.65	1.65	1.65	1.65	1.65

Human Resources Administration

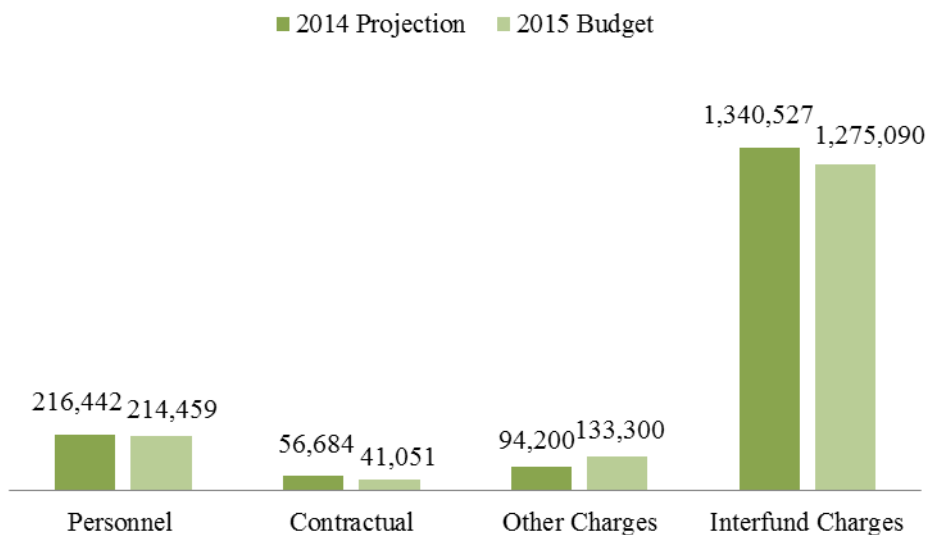
The Human Resources Division includes two subdivisions; Employee Benefits and Risk Management. The administrative arm of the division is responsible for coordinating personnel related activities. Areas of responsibility include employee recruitment and retention, implementation and interpretation of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

2014 Accomplishments

- Finalized three multi-year contracts with the Police Officers, Telecommunicators and Maintenance Equipment Operators.
- Established 2014 Police Officer eligibility lists.
- Implemented electronic personnel action process.
- Managed and supported several recruitments.
- Coordinated Illinois Department of Human Rights training for all employees on the Harassment and Discrimination.
- Continued effort in transitioning hard copy personnel files to electronic files.

Expenditure Analysis

- Personnel expenditures are relatively flat between the 2014 Projection and 2015 Budget.
- The 2014 Projection shows higher expenditures in Contractual expenditures due to the establishment of the Police Eligibility List and the requirement for polygraph, psychologist, and pre-employment medical services. The Police Eligibility list is established every two years.
- Other Charges increased in 2015 due to new training programs.
- 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.



Human Resource Administration

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	225,643	193,541	196,697	216,442	214,459
Contractual	42,534	48,251	48,251	56,684	41,051
Commodities	168	-	-	1,500	1,500
Other Charges	92,640	85,900	112,400	94,200	133,300
Total Operating Expenditures	360,984	327,692	357,348	368,826	390,310
<i>Other Expenditures</i>					
Interfund Charges	800,000	1,340,527	1,340,527	1,340,527	1,275,090
Total Other Expenditures	800,000	1,340,527	1,340,527	1,340,527	1,275,090
Total Expenditures	1,160,984	1,668,219	1,697,875	1,709,352	1,665,400
Funding Sources					
Corporate Fund	1,160,984	1,668,219	1,697,875	1,709,352	1,665,400
Total Funds Sources	1,160,984	1,668,219	1,697,875	1,709,352	1,665,400
Full Time Positions					
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
Total Full Time	1.40	1.40	1.40	1.40	1.40
Part Time Positions					
Human Resources Assistant	0.42	0.42	0.42	0.53	0.53
Total Part Time	0.42	0.42	0.42	0.53	0.53
Total Full Time Equivalent	1.82	1.82	1.82	1.93	1.93

* During 2014, the part-time Human Resources position was increased from .60 FTE to .75 FTE. Seventy percent is budgeted in Human Resources Administration and the other thirty percent is budgeted in Risk Management

Employee Benefits

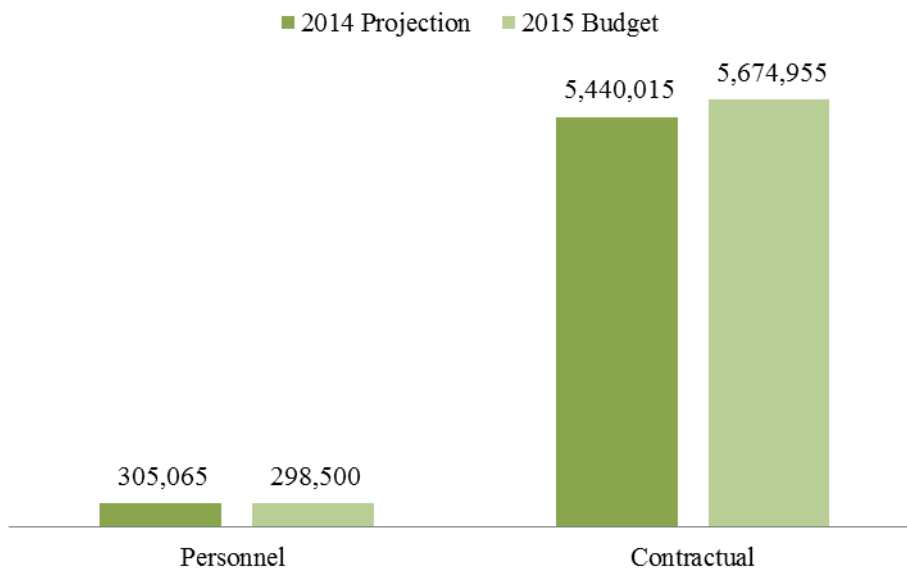
Employee Benefits is a subdivision of Human Resources. This subdivision is responsible for managing costs related to the personnel benefits provided by the Village. Such benefits include health, dental and life insurance, and the dental reimbursement and flex spending programs. Employee Benefits also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

2014 Accomplishments

- Expanded the employee wellness program to include a ten (10) week fitness challenge.
- Renewed contract with Employee Assistance Provider (EAP).
- Successfully managed and supported the 2014 open enrollment process.
- Continue to monitor the impacts of the Affordable Care Act.

Expenditure Analysis

- Personnel expenses are budgeted to be \$298,500 in 2015; these expenditures are for the Insurance Opt-Out program and the Dental Reimbursement program.
- Health insurance premiums are projected to be \$5,635,955 in 2015, while the 2014 Projection is \$5,417,514, which is a 4% increase.
- Contractual expenditures also include claim administration for the dental reimbursement program, flexible spending and employee assistance program.



Employee Benefits

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	286,459	314,165	314,165	305,065	298,500
Contractual	5,687,599	6,000,026	6,000,026	5,440,015	5,674,955
<i>Total Operating Expenditures</i>	5,974,058	6,314,191	6,314,191	5,745,079	5,973,455
<i>Total Expenditures</i>	5,974,058	6,314,191	6,314,191	5,745,079	5,973,455
<i>Funding Sources</i>					
Insurance and Risk Fund	5,974,058	6,314,191	6,314,191	5,745,079	5,973,455
<i>Total Funds Sources</i>	5,974,058	6,314,191	6,314,191	5,745,079	5,973,455

Risk Management

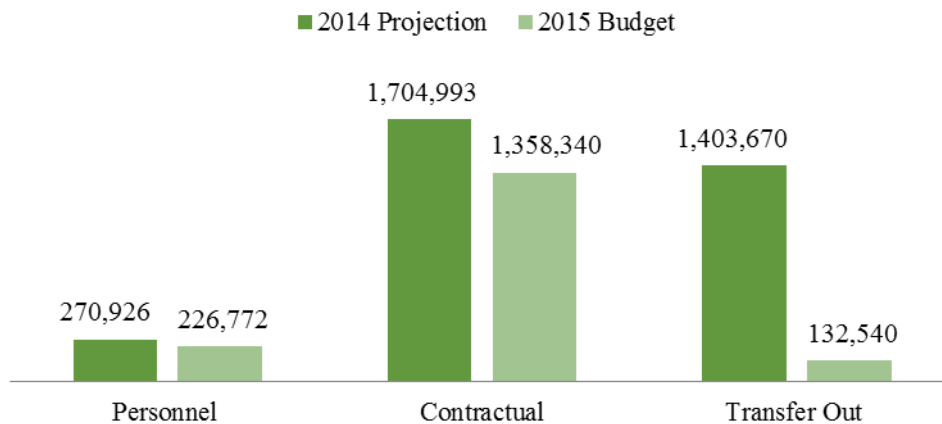
Risk Management is a subdivision of Human Resources. This subdivision is responsible for managing costs related to insurance liabilities. Such costs include insurance premiums, workers' compensation and general liability claims paid, claims liabilities, and third party administrator services. A portion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

2014 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.
- Issued request for proposal (RFP) for third party administration services.

Expenditure Analysis

- Personnel expenditures were higher in 2014 due to several workers compensation claims.
- Contractual expenditures include insurance premiums and claim expenses. The 2014 Projections are based on actual experience and outstanding claims. The 2015 Budget is based on the actuary report that uses a 55% confidence interval.
- Other Charges include funding for another injury prevention program.
- A transfer out to the Capital Projects Fund in the amount of \$1,403,670 was made in 2014.



Risk Management

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	99,927	167,623	167,623	270,926	226,772
Contractual	793,204	1,488,075	1,488,075	1,704,993	1,358,340
Other Charges	3,220	7,000	7,000	500	6,500
Total Operating Expenditures	896,350	1,662,698	1,662,698	1,976,419	1,591,612
<i>Other Expenditures</i>					
Transfer Out	1,000,000	1,403,670	1,403,670	1,403,670	132,540
Total Other Expenditures	1,000,000	1,403,670	1,403,670	1,403,670	132,540
Total Expenditures	1,896,350	3,066,368	3,066,368	3,380,089	1,724,152
Funding Sources					
Insurance and Risk Fund	1,896,350	3,066,368	3,066,368	3,380,089	1,724,152
Total Funds Sources	1,896,350	3,066,368	3,066,368	3,380,089	1,724,152
Full Time Positions					
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
Total Full Time	0.60	0.60	0.60	0.60	0.60
Part Time Positions					
Human Resources Assistant	0.18	0.18	0.18	0.23	0.23
Total Part Time	0.18	0.18	0.18	0.23	0.23
Total Full Time Equivalent	0.78	0.78	0.78	0.83	0.83

* During 2014, the part-time Human Resources position was increased from .60 FTE to .75 FTE. Thirty percent is budgeted in Risk Management and the other seventy percent is budgeted in Human Resources Administration

Legal Services

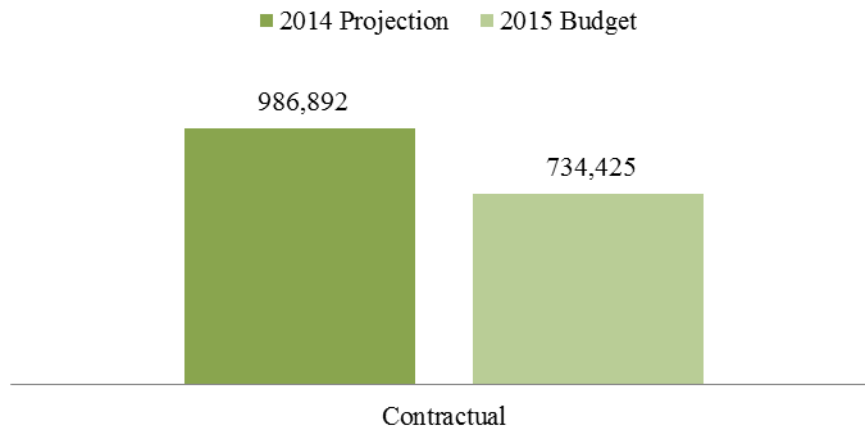
The Village of Glenview hires outside legal firms to represent the Village. The outside agencies are subject matter experts, readily available for use by the Village, and an efficient and effective use of the taxpayer's dollars. The main areas of concentration are labor union negotiations, labor matters,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

2014 Accomplishments

- Expanded Administrative Adjudication Program to include hearing of some police ordinance violations.
- Closed on sale of Parcel 24 properties.
- Worked with staff on construction manager agreements for Fire Station 6 and Municipal Center projects.
- Negotiated Purchase and Sale Agreement for North Maine Utilities

Expenditure Analysis

- Contractual expenditures are expected to decrease in 2015 with three of the four labor contract negotiations settled. The fire union negotiations are continuing in 2015.



Legal Services

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	2,691	191	-	-
Contractual	737,293	804,424	887,924	986,892	734,425
Total Operating Expenditures	737,293	807,115	888,115	986,892	734,425
Total Expenditures	737,293	807,115	888,115	986,892	734,425
Funding Sources					
Corporate Fund	491,688	530,615	570,615	540,424	462,925
Special Tax Allocation Fund	86,495	79,000	120,000	120,000	79,000
Glenview Water Fund	11,257	16,500	16,500	16,500	16,500
Glenview Sanitary Fund	2,814	4,125	4,125	4,125	4,125
North Maine Water & Sewer Fund	16,342	56,875	56,875	56,875	56,875
Insurance and Risk Fund	128,695	120,000	120,000	248,968	115,000
Total Funds Sources	737,293	807,115	888,115	986,892	734,425

Joint Dispatch

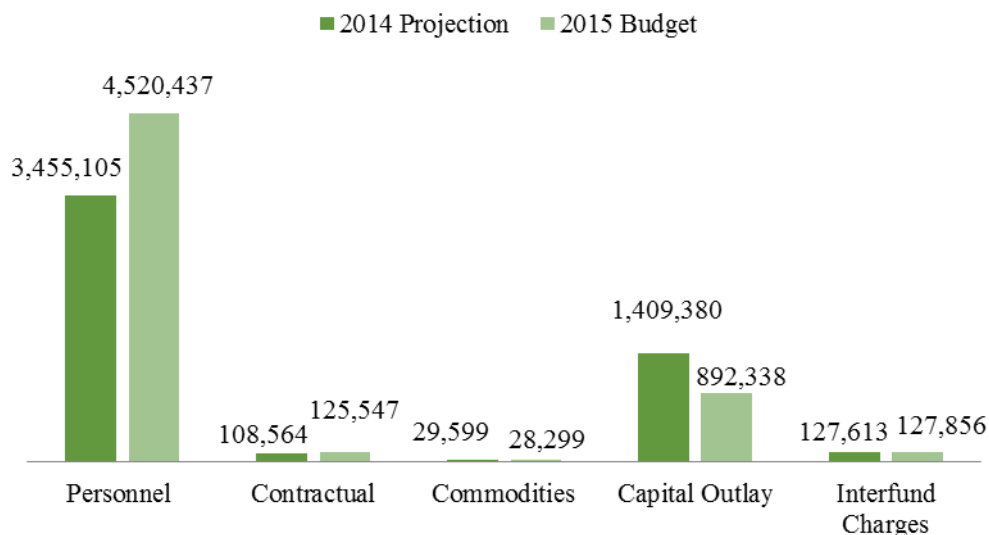
The Village of Glenview provides emergency and non-emergency dispatch services. In 2009, the Village began contracting its services to the Grayslake Police Department and then expanded services in 2010 to also include the Village of Hainesville. In 2012, the Village entered into contracts with the Villages of Niles and Morton Grove to provide police dispatch services beginning in 2013. In 2014, the Village entered into police and fire dispatch agreements with the communities of Lake Bluff, Lake Forest, and Highland Park, and a police dispatch agreement with Highwood that included operating a second dispatch center in Highland Park to provide geographical diversity and redundancy for Glenview and the other communities served by Glenview. As of 2015, Glenview provides 9-1-1 and police and fire services for 12 agencies in 8 communities, serving a population of approximately 200,000 citizens.

2014 Accomplishments

- Opened a second dispatch center in Highland Park and successfully implemented police and fire dispatch services for the communities of Lake Bluff, Lake Forest, and Highland Park, and police dispatch services for Highwood. Completed the recruitment, hiring, and training of 2 supervisors and 10 Telecommunicators.
- Implemented a redundant, Next Gen 911 Telephone system, allowing our two dispatch centers to back each other up, and provide each other with real time support.
- Negotiated a new collective bargaining agreement between the Village of Glenview and the Illinois Fraternal Order of Police for the Glenview Telecommunicators for the term of January 1, 2015 through December 31, 2019.

Expenditure Analysis

- Personnel expenditures increased between the 2014 Projections and the 2015 Budget because the ten new Telecommunicator employees and two 911 shift supervisors hired in 2014, which will be on staff for the entire fiscal year. These expenses are offset by corresponding revenues from customer agencies.
- 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 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	2,720,672	3,183,976	3,818,752	3,455,105	4,520,437
Contractual	94,994	108,564	135,972	108,564	125,547
Commodities	16,831	18,749	25,674	29,599	28,299
Other Charges	29,006	33,660	32,916	33,660	50,285
Capital Outlay	-	-	1,409,380	1,409,380	892,338
Total Operating Expenditures	2,861,502	3,344,948	5,422,693	5,036,308	5,616,906
<i>Other Expenditures</i>					
Interfund Charges	62,952	127,613	152,011	127,613	127,856
Total Other Expenditures	62,952	127,613	152,011	127,613	127,856
Total Expenditures	2,924,454	3,472,561	5,574,704	5,163,921	5,744,762
Funding Sources					
Corporate Fund	2,924,454	3,472,561	5,574,704	5,163,921	5,744,762
Total Funds Sources	2,924,454	3,472,561	5,574,704	5,163,921	5,744,762
Full Time Positions					
Director	1.00	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00	1.00
911 Shift Supervisor	3.00	3.00	5.00	5.00	5.00
Telecommunicator I	10.00	10.00	10.00	9.00	9.00
Telecommunicator II	9.00	9.00	20.00	21.00	21.00
Total Full Time	24.00	24.00	37.00	37.00	37.00
Part Time Positions					
Telecommunicator	2.85	2.85	2.85	2.85	2.85
Total Part Time	2.85	2.85	2.85	2.85	2.85
Total Full Time Equivalent	26.85	26.85	39.85	39.85	39.85

* 2 Additional 911 Shift Supervisors were hired during 2014 due to expanded Joint Dispatch Services
 11 Additional Telecommunicators were hired during 2014 due to expanded Joint Dispatch Services
 Telecommunicator I was hired pre 10/01/2011, Telecommunicator II was hired post 10/01/2011

Records Management

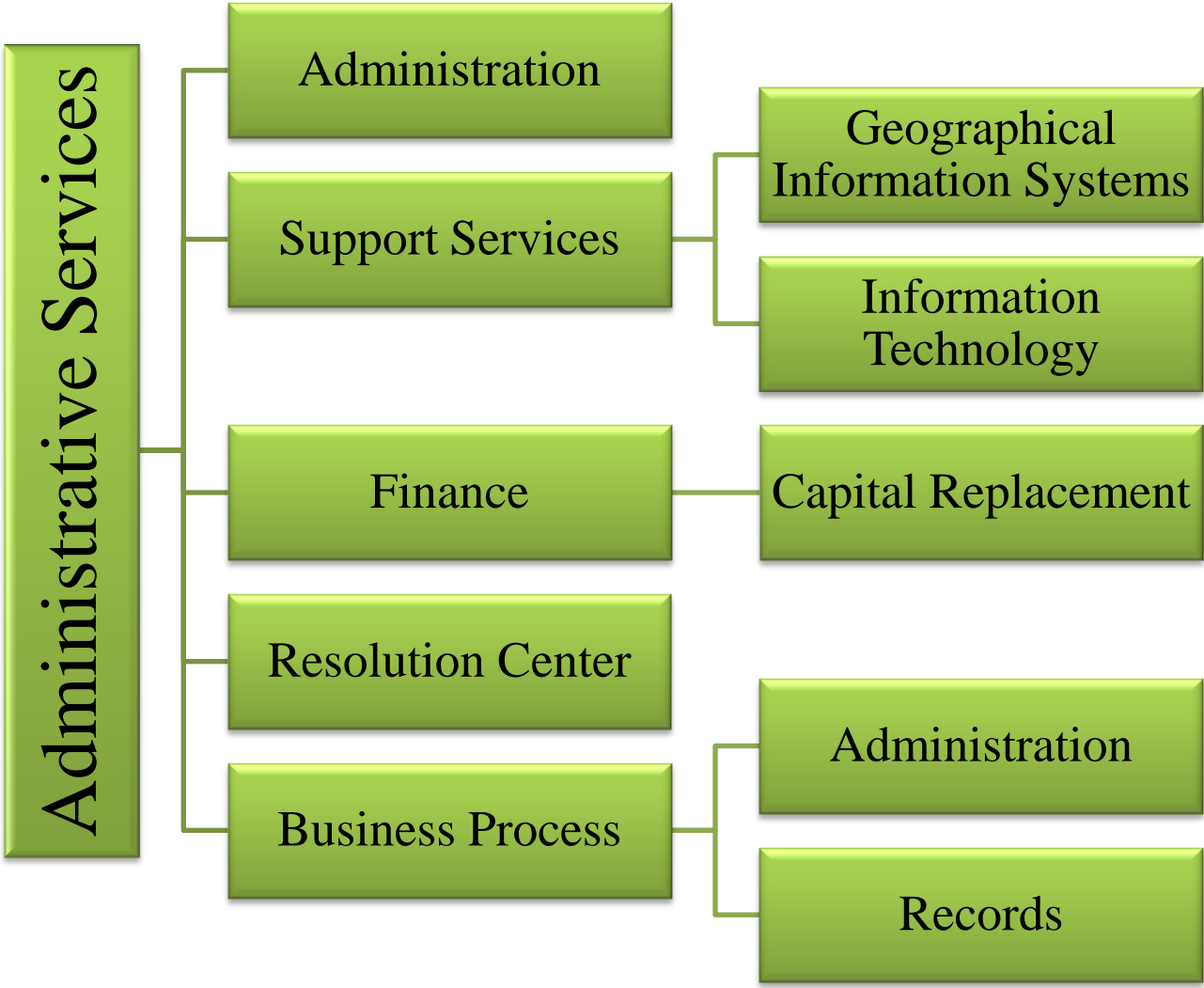
During 2014, a new division, Business Process, was added to the Administrative Services Department. The budget for Records Management can be found in the Administrative Services Department effective January 1, 2015.

The 2013 Actuals, 2014 Original Budget, 2014 Revised Budget and 2014 Projected Actual for the former Records Management division in the Village Manager's Office can be found on the next page. The 2015 Budget can be found in the Administrative Services Department budget beginning on page 189 of this budget book.

Records Management *

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	367,436	299,024	306,144	335,256	-
Contractual	4,750	25	25	25	-
Commodities	999	1,350	930	1,350	-
Other Charges	2,381	1,750	2,170	1,750	-
<i>Total Operating Expenditures</i>	375,566	302,149	309,269	338,381	-
Total Expenditures	375,566	302,149	309,269	338,381	-
Funding Sources					
Corporate Fund	375,566	302,149	309,269	338,381	-
Total Funds Sources	375,566	302,149	309,269	338,381	-
Full Time Positions					
Public Safety Support Services Manager	1.00	-	-	-	-
Customer Service Coordinator	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	2.00	2.00	-
Part Time Positions					
Customer Service Representative	2.40	2.40	2.40	2.40	-
<i>Total Part Time</i>	2.40	2.40	2.40	2.40	-
Total Full Time Equivalent	4.40	4.40	4.40	4.40	-

* Due to a reorganization in 2014, the Records Management division is now the Business Process - Records division in the Administrative Services Department. Effective 1/1/15, the budget for Business Process - Records can be found in the Administrative Services Department beginning on page 173 of this budget book.



Administrative Services Department Summary

Administration, Geographic Information Systems, Information Technology, Finance, Capital Replacement, Resolution Center, and Business Process

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	1,444,049	1,388,146	1,407,837	1,520,950	1,979,935
Contractual	3,335,587	3,269,928	3,523,651	3,485,214	3,425,192
Commodities	191,144	245,079	257,676	245,123	251,690
Other Charges	17,986	36,115	39,615	40,000	54,905
Capital Outlay	1,490,197	1,265,145	1,304,603	1,353,172	2,457,087
<i>Total Operating Expenditures</i>	6,478,962	6,204,412	6,533,381	6,644,459	8,168,809
<i>Other Expenditures</i>					
Interfund Charges	227,417	233,487	233,487	233,487	271,782
<i>Total Other Expenditures</i>	227,417	233,487	233,487	233,487	271,782
<i>Total Expenditures</i>	6,706,379	6,437,899	6,766,868	6,877,946	8,440,591
<i>Funding Sources</i>					
Corporate Fund	4,227,268	4,028,608	4,303,722	4,371,627	4,916,602
Special Tax Allocation Fund	136,977	142,862	142,862	142,862	142,163
Glenview Water Fund	440,879	550,672	550,672	550,672	456,020
Glenview Sanitary Fund	12,769	14,477	14,477	14,477	14,604
Wholesale Water Fund	10,199	10,788	10,788	10,788	11,413
Commuter Parking Fund	-	-	-	7,200	-
North Maine Water & Sewer Fund	268,763	274,780	274,780	276,580	282,278
Municipal Equipment Replacement Fund	-	-	-	-	-
Capital Equipment Replacement Fund	1,609,523	1,415,712	1,469,567	1,503,739	2,617,511
<i>Total Funds Sources</i>	6,706,379	6,437,899	6,766,868	6,877,946	8,440,591
<u><i>Personnel Budget by Division</i></u>					
<i>Full Time Positions</i>					
Administration	2.00	2.35	2.35	3.35	2.35
GIS and CADD	1.00	1.00	1.00	1.00	1.00
Finance	1.65	1.65	1.65	1.65	1.65
Resolution Center	6.63	6.63	6.63	6.63	6.63
Business Process - Administration	-	-	-	-	2.00
Business Process - Records	-	-	-	-	2.00
<i>Total Full Time</i>	11.28	11.63	11.63	12.63	15.63
<i>Part Time Positions</i>					
Resolution Center	0.75	0.75	0.75	0.75	0.75
Business Process - Records	-	-	-	-	2.40
<i>Total Part Time</i>	0.75	0.75	0.75	0.75	3.15
<i>Total Full Time Equivalents</i>	12.03	12.38	12.38	13.38	18.78

Administration

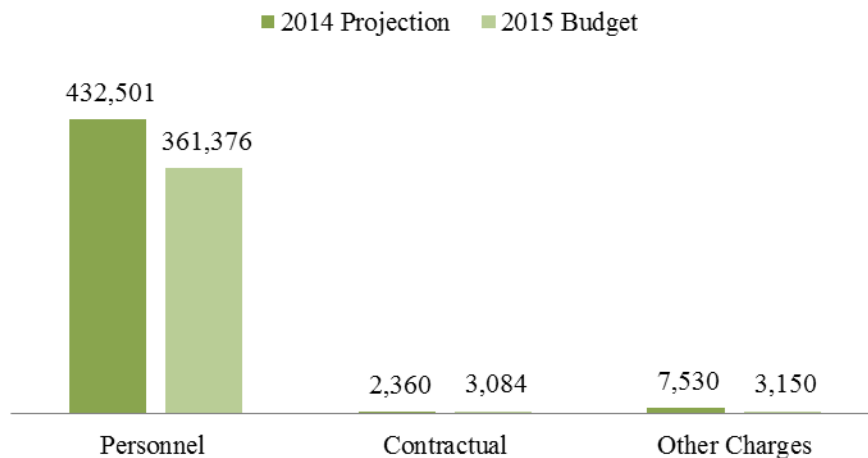
The executive function of the Administrative Services Department includes two full-time positions, the Director and Assistant to the Director and thirty-five percent of the Administrative Services Manager position. This office oversees activities of the divisions and provides project management support.

2014 Accomplishments

- Successfully negotiated an Asset Purchase and Water Supply Agreement with Aqua Illinois for the sale of the North Maine Utility.
- Conducted a competitive RFP process to select a new IT managed services provider. That selection and transition to the new vendor is complete.
- Integrated the new Business Process Division including Police Records into Administrative Services.
- Provided the IT and GIS technology support for the Consolidated Dispatch project.

Expenditure Analysis

- The 2015 budget for personnel is lower than 2014 due to the transfer of the Management Analyst position from Administration to the Business Process Division.
- Contractual expenditures include dues and memberships, and printing.
- Other Charges include funding for training.



Administration

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	244,073	327,812	339,636	432,501	361,376
Contractual	1,834	2,360	2,360	2,360	3,084
Other Charges	2,200	4,030	7,530	7,530	3,150
<i>Total Operating Expenditures</i>	248,106	334,202	349,526	442,391	367,610
<i>Total Expenditures</i>	248,106	334,202	349,526	442,391	367,610
<i>Funding Sources</i>					
Corporate Fund	214,722	304,167	319,491	412,356	335,356
Glenview Water Fund	22,256	20,024	20,024	20,024	21,502
North Maine Water & Sewer Fund	11,128	10,012	10,012	10,012	10,752
<i>Total Funds Sources</i>	248,106	334,202	349,526	442,391	367,610
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time</i>					
Director of Administrative Services	1.00	1.00	1.00	1.00	1.00
Assist to the Director	-	-	-	1.00	1.00
Senior Financial Manager	-	0.35	0.35	0.35	0.35
Management Analyst	1.00	1.00	1.00	1.00	-
<i>Total Full Time</i>	2.00	2.35	2.35	3.35	2.35
<i>Part Time</i>					
NA	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalent</i>	2.00	2.35	2.35	3.35	2.35

* An Assistant to the Director of Administrative Services was hired during 2014
 A Management Analyst position was moved from Admin to Business Process effective 1/1/15

Geographic Information Systems (GIS)

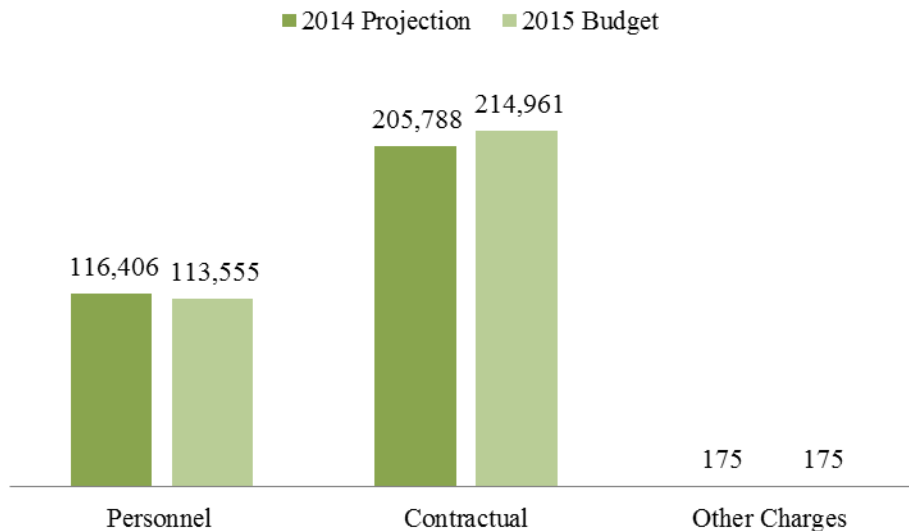
The Village of Glenview is a member of the GIS Consortium which selects a vendor to provide GIS services to its members. The GIS program supports mandated municipal mapping, data maintenance, analysis, and public interactive search and map tools. The GIS program also supports address update for Village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

2014 Accomplishments

- Established team from Skokie, Glencoe, Woodridge, Glenview and MGP to develop the program for the first GIS Consortium Users Group.
- Provided all NMU financial and GIS data to Aqua, Illinois as background for the appraisal of the utility.
- GIS built a business intelligence connection for backflow prevention devices in MapOffice.
- GIS produced drive time analyses for Stations 6,7,8,13 and 14 with train gate stopping times.

Expenditure Analysis

- Personnel expenditures include funding for a CADD/GIS Technician.
- Contractual expenditures include funding for GIS Consortium selected aerial photography service provider prior to the projected application of consortium discounts.



Geographic Information Systems (GIS)

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	111,773	116,406	116,406	116,406	113,555
Contractual	224,927	208,645	208,645	205,788	214,961
Other Charges	-	290	290	175	175
Total Operating Expenditures	336,700	325,341	325,341	322,369	328,691
Total Expenditures	336,700	325,341	325,341	322,369	328,691
Funding Sources					
Corporate Fund	302,770	293,211	293,211	290,239	295,461
Special Tax Allocation Fund	7,198	6,152	6,152	6,152	6,978
Glenview Water Fund	17,268	16,846	16,846	16,846	16,963
Glenview Sanitary Fund	1,107	946	946	946	1,074
North Maine Water & Sewer Fund	8,357	8,187	8,187	8,187	8,215
Municipal Equipment Replacement Fund	-	-	-	-	-
Total Funds Sources	336,700	325,341	325,341	322,369	328,691
Personnel Budget by Position					
Full Time					
CADD/GIS Technician	1.00	1.00	1.00	1.00	1.00
Total Full Time	1.00	1.00	1.00	1.00	1.00
Part Time					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalent	1.00	1.00	1.00	1.00	1.00

Information Technology

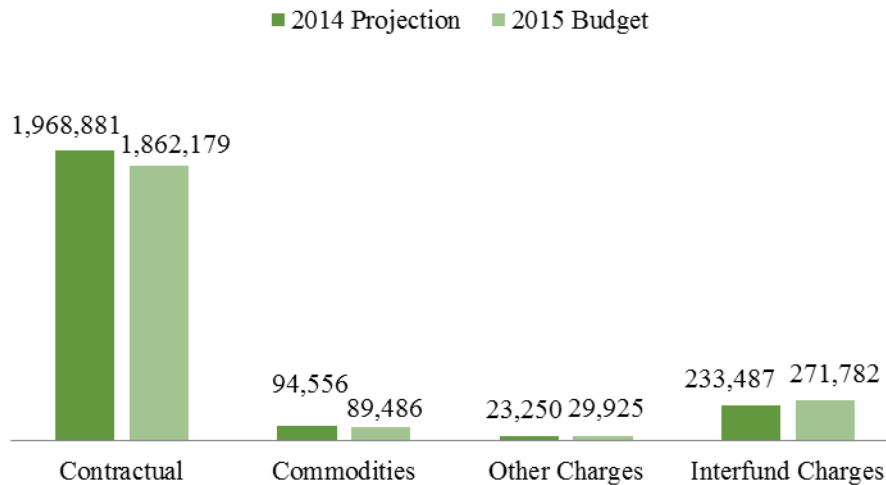
The Information Technology services are currently provided by an outside contractor. The contractor supports user administration, data center services, network and backup services, vendor contract management, and application support for the Village's New World public safety software application, the Village enterprise software application "MUNIS", and other business software.

2014 Accomplishments

- Professional transition of IT service provider. Interviewed and hired full-time staff for the IT Consortium; five will serve out of Glenview.
- Implemented New World Mobile 10.
- Replaced Village Hall, Police Department and Fire Stations data and internet connectivity with higher speed fiber connections.
- Successfully moved the Police Department emergency telephone trunk service.
- Migrated all software applications, file shares and databases to the new storage area network.

Expenditure Analysis

- Contractual expenditures are projected to decrease in 2015 due to completion of a majority of the work related to the Joint Dispatch Highland Park Consolidation.
- 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 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Contractual	1,862,886	1,757,746	2,011,468	1,968,881	1,862,179
Commodities	71,817	94,512	92,712	94,556	89,486
Other Charges	10,524	23,250	23,250	23,250	29,925
Total Operating Expenditures	1,945,227	1,875,507	2,127,430	2,086,687	1,981,590
<i>Other Expenditures</i>					
Interfund Charges	227,417	233,487	233,487	233,487	271,782
Total Other Expenditures	227,417	233,487	233,487	233,487	271,782
Total Expenditures	2,172,644	2,108,994	2,360,917	2,320,174	2,253,372
Funding Sources					
Corporate Fund	2,024,449	1,839,063	2,090,986	2,043,043	2,089,256
Special Tax Allocation Fund	55,653	59,728	59,728	59,728	57,234
Glenview Water Fund	57,734	169,417	169,417	169,417	66,841
Glenview Sanitary Fund	7,477	9,077	9,077	9,077	8,970
Wholesale Water Fund	1,829	1,880	1,880	1,880	2,295
Commuter Parking Fund	-	-	-	7,200	-
North Maine Water & Sewer Fund	25,502	29,829	29,829	29,829	28,776
Total Funds Sources	2,172,644	2,108,994	2,360,917	2,320,174	2,253,372

Finance

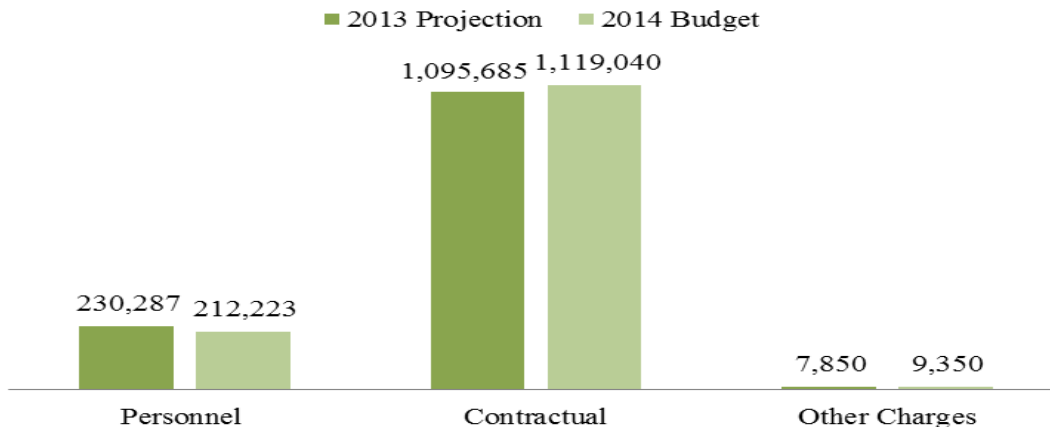
The Finance Division of the Administrative Services Department is responsible for all financial reporting and accounting functions for the Village. Areas of responsibility include budget, audit, payroll, purchasing, debt management, accounting and financial reporting. Upon the closure of the fiscal year,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

2014 Accomplishments

- Received an unqualified “clean” audit opinion for the Village for FY 2013.
- Submitted and received the Government Finance Officers Association annual Certificate of Achievement for Excellence in Financial Reporting Award for year ending December 31, 2013.
- Submitted and received the Government Finance Officers Association annual Distinguished Budget Presentation Award for FY 2014.
- Successfully supported the negotiation of an Asset Purchase Agreement with Aqua Illinois for the sale of North Maine Utility (NMU).
- Conducted retail and wholesale water rate analyses for existing and potential new wholesale customers; supported the execution of a wholesale water supply contract extension with the Village of Wilmette.
- Managed the \$28M short-term loan with Glenview State Bank to finance the General Obligation Bond Series 2009E balloon payment due to adjusted schedule for the sale of Parcel 24.
- Completed the first Waukegan Road/Golf Road Tax Increment Finance District Annual Report.
- Began to integrate infrastructure history captured in GIS into GASB 34 fixed assets inventory.
- Process improvements implemented to better organize electronic and paper purchasing documents.

Expenditure Analysis

- Contractual expenditures include services for accounting, accounts receivable, accounts payable, financial reporting and other financial support. Expenditures are scheduled to increase to add in independent actuarial support for the implementation of GASB 67 and GASB 68.



Finance

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	400,486	211,204	216,536	230,287	212,223
Contractual	1,041,590	1,088,677	1,088,677	1,095,685	1,119,040
Other Charges	5,102	7,350	7,350	7,850	9,350
Total Operating Expenditures	1,447,179	1,307,232	1,312,564	1,333,822	1,340,613
Total Expenditures	1,447,179	1,307,232	1,312,564	1,333,822	1,340,613
Funding Sources					
Corporate Fund	1,282,983	1,153,180	1,158,512	1,179,770	1,184,379
Special Tax Allocation Fund	74,125	76,983	76,983	76,983	77,951
Glenview Water Fund	55,537	47,205	47,205	47,205	47,829
Glenview Sanitary Fund	4,185	4,454	4,454	4,454	4,560
Wholesale Water Fund	8,370	8,908	8,908	8,908	9,118
North Maine Water & Sewer Fund	21,979	16,503	16,503	16,503	16,776
Total Funds Sources	1,447,179	1,307,232	1,312,564	1,333,822	1,340,613
Personnel Budget by Position					
<i>Full Time</i>					
Purchasing Manager	1.00	1.00	1.00	1.00	1.00
Senior Financial Manager	0.65	0.65	0.65	0.65	0.65
Total Full Time	1.65	1.65	1.65	1.65	1.65
<i>Part Time</i>					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalentents	1.65	1.65	1.65	1.65	1.65

Capital Replacement

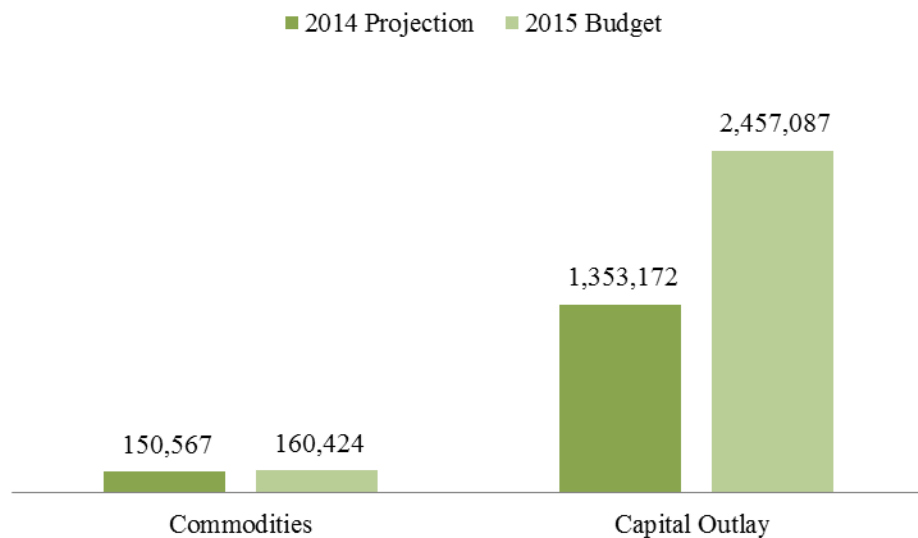
The Capital Equipment Replacement Fund (CERF) is an internal service fund that reserves funds for the future replacement of vehicles, equipment, and information technology equipment. In addition to the management of CERF, staff analyzes the additions and reductions made to capital assets on an annual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

2014 Accomplishments

- Performed annual review of replacement costs and scheduled replacements of all vehicles and equipment.
- Reviewed current CERF policy and concluded that current policy of maintaining a fund balance of 40% of accumulated reserves is suitable to maintain an adequate fund balance.

Expenditure Analysis

- Commodity expenditures include replacement of information technology equipment such as workstation components and copiers.
- The 2015 Capital Outlay expenditures include equipment and furniture for expansion of the Joint Dispatch operations, one additional Cardiac Monitor in the Fire Department, a retrofitted Ambulance into a dive van also for the Fire Department and a Jet Truck for the Public Works Department which will replace both a Jet Truck and a Step-Up Van.



Capital Replacement

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Commodities	119,327	150,567	164,964	150,567	160,424
Capital Outlay	1,490,197	1,265,145	1,304,603	1,353,172	2,457,087
<i>Total Operating Expenditures</i>	1,609,523	1,415,712	1,469,567	1,503,739	2,617,511
<i>Total Expenditures</i>	1,609,523	1,415,712	1,469,567	1,503,739	2,617,511
<i>Funding Sources</i>					
Capital Equipment Replacement Fund	1,609,523	1,415,712	1,469,567	1,503,739	2,617,511
<i>Total Funds Sources</i>	1,609,523	1,415,712	1,469,567	1,503,739	2,617,511

Resolution Center

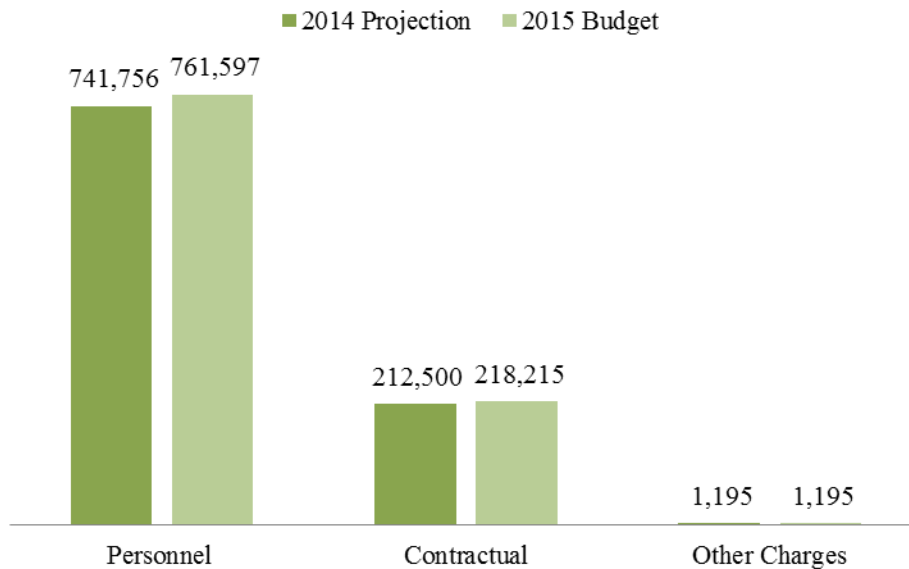
The Resolution Center is a convenient and efficient way for citizens to contact the Village for questions and service requests. This Resolution Center is organized to centralize the call taking and response function for the administrative, public works, community development, and finance general service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

2014 Accomplishments

- Completed and met the PCI compliance regulations for departments that accept credit cards.
- Began working with Aqua Illinois on utility billing data exchange in preparation of the sale of the North Maine Utility.
- Began working with Public Works, Village Manager’s Office, and Administrative Services to complete data analysis for AMI project.
- Managed the 2014 outdoor dining permit process and 2014 business license renewal process.
- Began process for document destruction and document organization in preparation for the Village Hall move to the Police Department.
- Evaluated mobile technology solution for Public Works work orders.

Expenditure Analysis

- Personnel expenditures increased in 2015 due to cost of living adjustments for existing staff.
- Contractual expenditures include utility billing printing services, postage for utility bills, and meter reading.
- Other Charges includes funding for staff training in Munis.



Resolution Center

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	687,718	732,723	735,258	741,756	761,597
Contractual	204,349	212,500	212,500	212,500	218,215
Other Charges	160	1,195	1,195	1,195	1,195
Total Operating Expenditures	892,227	946,418	948,953	955,451	981,007
Total Expenditures	892,227	946,418	948,953	955,451	981,007
Funding Sources					
Corporate Fund	402,346	438,987	441,522	446,220	460,363
Glenview Water Fund	288,084	297,181	297,181	297,181	302,885
North Maine Water & Sewer Fund	201,797	210,250	210,250	212,050	217,759
Total Funds Sources	892,227	946,418	948,953	955,451	981,007
Personnel Budget by Position					
<i>Full Time</i>					
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	5.63	5.63	5.63	5.63	5.63
Total Full Time	6.63	6.63	6.63	6.63	6.63
<i>Part Time</i>					
Customer Service Representative	0.75	0.75	0.75	0.75	0.75
Total Part Time	0.75	0.75	0.75	0.75	0.75
Total Full Time Equivalent	7.38	7.38	7.38	7.38	7.38

Business Process Administration

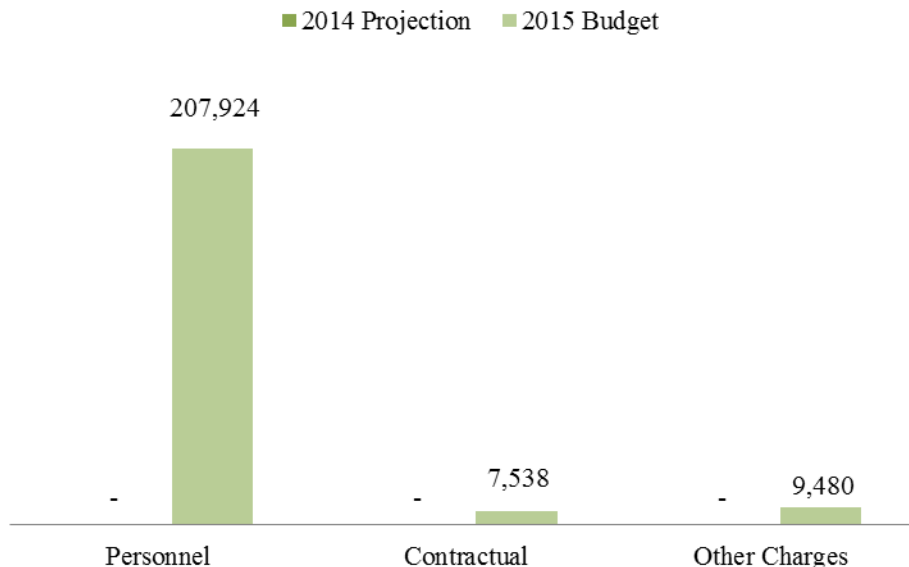
The Business Process Administration Division of the Administrative Services Department is responsible for evaluating and implementing business process efficiencies and document management initiatives throughout the Village.

2014 Accomplishments

- Created mid-year, the Division staff met with focus groups from all work teams to assess the needs of the organization. A Business Process Improvement Action Plan was presented to the Department Head Team in October with a listing of approximately 150 projects and a timeline for initiation of projects in phases.
- Building upon prior assessments from an in-house team and a thorough analysis from a third-party consulting group, the division drafted an updated document management plan focusing on document scanning and destruction in advance of the planned relocation of the Village Hall to the Glenview Municipal Center building. Within the reporting period, major document removal events occurred in the Administrative Services Department and the Capital Projects Division.

Expenditure Analysis

- The Business Process Administration Division was created in 2014 and became a part of the Administrative Services Department with the 2015 Budget.
- For 2014, budget resources which funded the staff in the administration division remained with their original departments. Both positions will now fall under the Administrative Services budget.



Business Process - Administration

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget*
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	207,924
Contractual	-	-	-	-	7,538
Commodities	-	-	-	-	680
Other Charges	-	-	-	-	9,480
<i>Total Operating Expenditures</i>	-	-	-	-	225,622
<i>Total Expenditures</i>	-	-	-	-	225,622
<i>Funding Sources</i>					
Corporate Fund	-	-	-	-	225,622
<i>Total Funds Sources</i>	-	-	-	-	225,622
<i>Full Time Positions</i>					
Business Process Manager	-	-	-	-	1.00
Management Analyst	-	-	-	-	1.00
<i>Total Full Time</i>	-	-	-	-	2.00
<i>Part Time Positions</i>					
NA	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalentents</i>	-	-	-	-	2.00

* Business Process - Administration is a new division in the Administrative Services Department effective 1/1/15
The Business Process Manager position was moved from Community Development, Planning effective 1/1/15
The Management Analyst position was moved from Administration, effective 1/1/15

Business Process Records

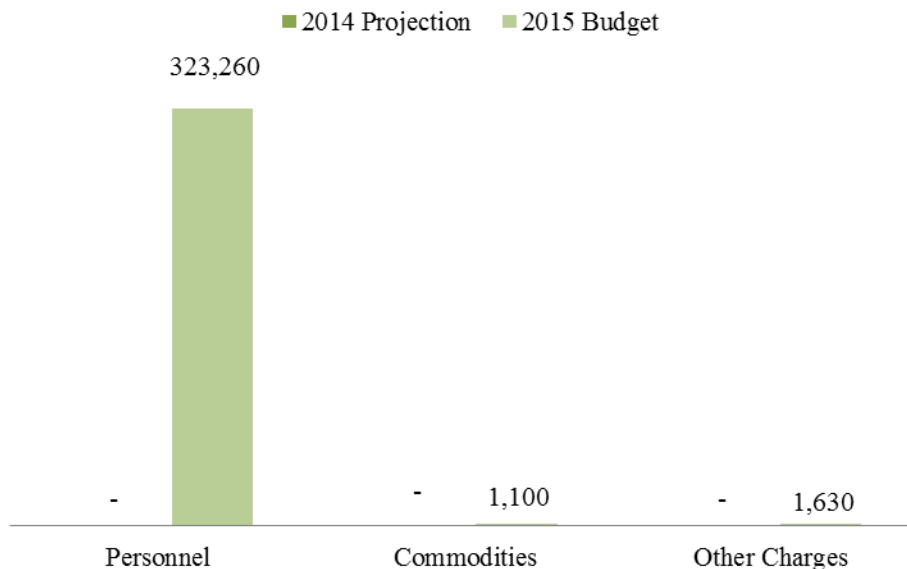
The Business Process Records Division of the Administrative Services Department is responsible for the management of all case reports, arrest reports, tickets, payments of judgments, liquor licensing, and court communications for the Police Department. Additionally, the records division answers all non-emergency lines for the Police and Fire departments during normal business hours, and acts as 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, certain licenses and permits, processing and filing all reports from the Police Department, and fulfillment of subpoenas, FOIA requests, and criminal background requests from other law enforcement agencies.

2014 Accomplishments

- Completed routine record-keeping functions of the Police Department.
- The Records Division participated in the implementation and launch of an E-Ticketing software allowing for streamlined entry and processing of moving violations within a data set that is shared with Cook County.
- Implemented and launched a software application allowing for electronic reporting of vehicle accidents for review/acceptance by the State. This process added protections to ensure that report formatting and content were complete and consistent with State requirements.

Expenditure Analysis

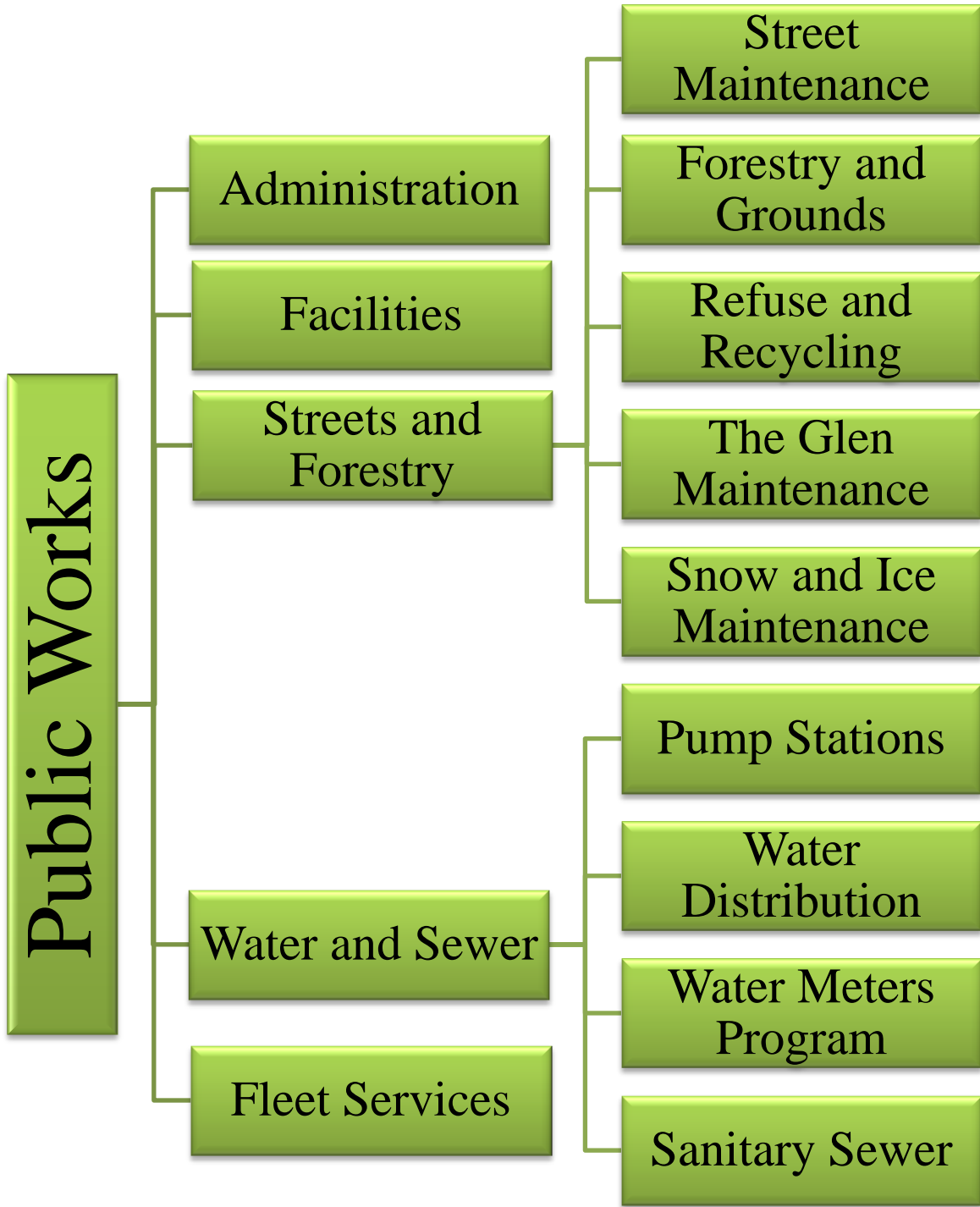
- Due to reorganization, the Business Process Records Division was moved from the Village Manager's Office to the Administrative Services Department beginning with the 2015 Budget.
- Current staffing of the division includes two full-time administrative staff and four (4) part-time Customer Service Representatives.



Business Process - Records*

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	323,260
Contractual	-	-	-	-	175
Commodities	-	-	-	-	1,100
Other Charges	-	-	-	-	1,630
<i>Total Operating Expenditures</i>	-	-	-	-	326,165
Total Expenditures	-	-	-	-	326,165
Funding Sources					
Corporate Fund	-	-	-	-	326,165
Total Funds Sources	-	-	-	-	326,165
Full Time Positions					
Customer Service Coordinator	-	-	-	-	1.00
Administrative Coordinator	-	-	-	-	1.00
<i>Total Full Time</i>	-	-	-	-	2.00
Part Time Positions					
Customer Service Representative	-	-	-	-	2.40
<i>Total Part Time</i>	-	-	-	-	2.40
Total Full Time Equivalent s	-	-	-	-	4.40

* Business Process - Records was moved from the Village Manager's Office effective 1/1/15



Public Works Department Summary

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

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	6,389,304	6,832,844	6,953,721	6,950,656	6,700,229
Contractual	13,872,164	15,706,429	16,305,997	16,374,050	17,454,924
Commodities	2,555,751	3,296,946	3,528,177	3,525,088	3,436,018
Other Charges	224,230	744,831	743,831	744,831	671,300
Capital Outlay	374,861	1,406,000	1,654,853	1,123,000	1,455,000
<i>Total Operating Expenditures</i>	23,416,311	27,987,050	29,186,579	28,717,624	29,717,471
<i>Other Expenditures</i>					
Interfund Charges	1,622,045	1,651,138	1,651,138	1,709,161	1,797,379
Capital Projects	-	-	-	-	-
Transfer Out	904,962	2,968,940	2,968,940	2,968,940	933,337
<i>Total Other Expenditures</i>	2,527,007	4,620,078	4,620,078	4,678,101	2,730,716
<i>Total Expenditures</i>	25,943,319	32,607,128	33,806,657	33,395,725	32,448,187
<i>Funding Sources</i>					
Corporate Fund	7,489,679	8,940,819	9,764,715	9,573,591	9,254,546
Special Tax Allocation Fund	603,417	941,355	941,355	1,102,185	925,518
Glenview Water Fund	6,812,176	7,710,943	7,799,011	7,562,819	8,227,724
Glenview Sanitary Fund	542,544	641,871	646,671	652,642	626,308
Wholesale Water Fund	1,793,607	2,532,110	2,532,910	2,555,638	1,955,342
Commuter Parking Fund	202,981	497,286	497,286	555,802	525,878
North Maine Water & Sewer Fund	6,861,051	7,653,654	7,623,300	7,777,989	8,545,193
Municipal Equipment Replacement Fund	1,637,865	1,796,090	1,801,690	1,814,059	1,703,178
Facility Repair and Replacement Fund	-	1,893,000	2,199,718	1,801,000	684,500
<i>Total Funds Sources</i>	25,943,319	32,607,128	33,806,657	33,395,725	32,448,187
<u><i>Personnel Budget by Division</i></u>					
<i>Full Time Positions</i>					
Administration	4.00	5.00	5.00	5.00	5.00
Streets and Forestry	22.06	22.06	22.06	22.06	22.06
Facilities	-	3.38	3.38	3.38	3.38
Water and Sewer	19.40	18.94	18.94	18.94	18.94
Fleet Services	3.00	3.00	3.00	3.00	3.00
<i>Total Full Time</i>	48.46	52.38	52.38	52.38	52.38
<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	0.25	0.25	0.25
Fleet Services	0.75	0.75	0.75	0.75	0.75
<i>Total Part Time</i>	1.75	2.00	2.00	2.00	2.00
<i>Total Full Time Equivalents</i>	50.21	54.38	54.38	54.38	54.38

Administration

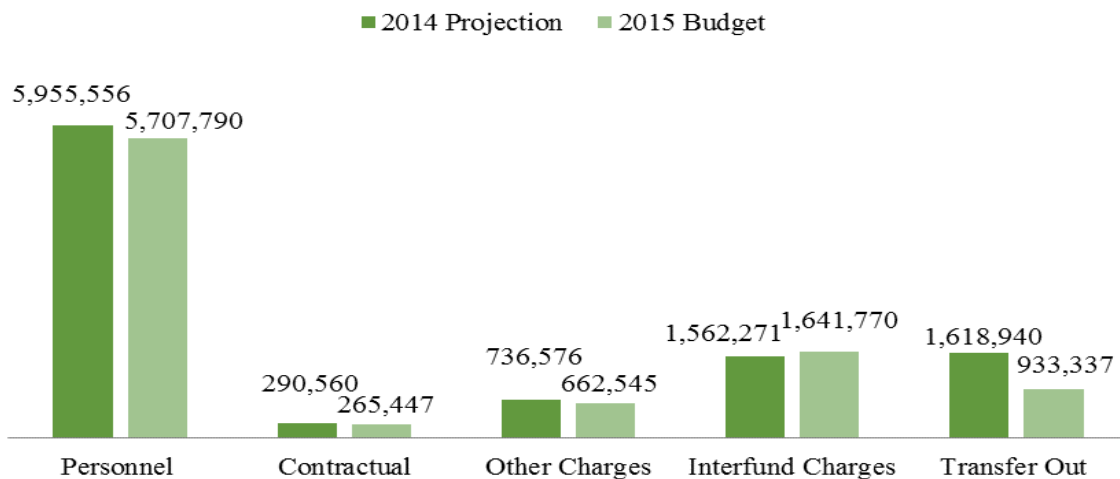
The Administration Division of Public Works is responsible for developing and implementing the departments training program, standard operating procedures, and safety committee. The division also supports the budget, procurement and financial reporting processes for the department.

2014 Accomplishments

- Participated on the Village’s administrative team to negotiate an Asset Purchase and Water Supply Agreement with Aqua Illinois for the sale of North Maine Utilities.
- Awarded contract for the conversion work necessary to move away from gaseous chlorine to liquid sodium hypochlorite at Village pumping stations which are used to ensure proper disinfection of potable water.
- Gathered data for the proposed water meter conversion project to switch Village’s current water meter reading system and aging water meters to an Automatic Metering Infrastructure (AMI) in order to transmit water consumption electronically.
- Assisted the Community Development Department with site plan review for the Midtown Square, Regency at The Glen and the Glen Gate Shopping Center developments.
- Managed 18 plowing operations, 31 salting operations and the hauling of 1,421 loads of snow in response to the 82 inches of snow that fell during the 2013/2014 snow season. This includes responding to the 24.9 inches of snow that fell between December 31, 2013 and January 6, 2014.
- Continued to realize cost savings by extending 2013 pricing to FY2014 for several Municipal Partnering Initiative contracts, including parkway tree trimming, sewer televising and roadway pavement marking.
- Maintenance and Equipment Operators (MEOs) completed classroom training in personal protective equipment (PPE), confined space entry, fork lift operation, hoists, lifts and power platforms.
- Reduced employee injuries and property damage accidents by 52 from 2013 to 2014.

Expenditure Analysis

- Contractual decreased due to a decrease in other professional service and the consolidated contract.
- 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 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	5,847,124	5,855,098	5,958,333	5,955,556	5,707,790
Contractual	243,559	298,028	268,993	290,560	265,447
Commodities	54,309	45,830	54,430	45,475	44,600
Other Charges	189,800	736,576	738,576	736,576	662,545
<i>Total Operating Expenditures</i>	6,334,791	6,935,532	7,020,331	7,028,167	6,680,382
<i>Other Expenditures</i>					
Interfund Charges	1,585,777	1,550,768	1,550,768	1,562,271	1,641,770
Transfer Out	904,962	1,618,940	1,618,940	1,618,940	933,337
<i>Total Other Expenditures</i>	2,490,739	3,169,708	3,169,708	3,181,211	2,575,107
<i>Total Expenditures</i>	8,825,530	10,105,239	10,190,039	10,209,378	9,255,489
<i>Funding Sources</i>					
Corporate Fund	1,775,190	2,593,098	2,641,880	2,629,432	2,689,409
Glenview Water Fund	3,997,987	4,043,309	4,124,944	4,167,706	4,091,158
Glenview Sanitary Fund	2,340,713	2,335,239	2,327,839	2,329,793	2,240,144
Wholesale Water Fund	477,093	509,848	514,613	509,348	490,992
North Maine Water & Sewer Fund	872,088	1,567,350	1,568,150	1,567,136	885,385
<i>Total Funds Sources</i>	1,137,650	1,649,494	1,654,494	1,635,395	1,547,810
<i>Total Funds Sources</i>	8,825,530	10,105,239	10,190,039	10,209,378	9,255,489
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Director	1.00	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00	1.00
Assistant To the Director	1.00	1.00	1.00	1.00	1.00
Management Analyst	-	1.00	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	5.00	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
<i>Total Full Time Equivalent</i>	4.50	5.50	5.50	5.50	5.50

Facilities Management

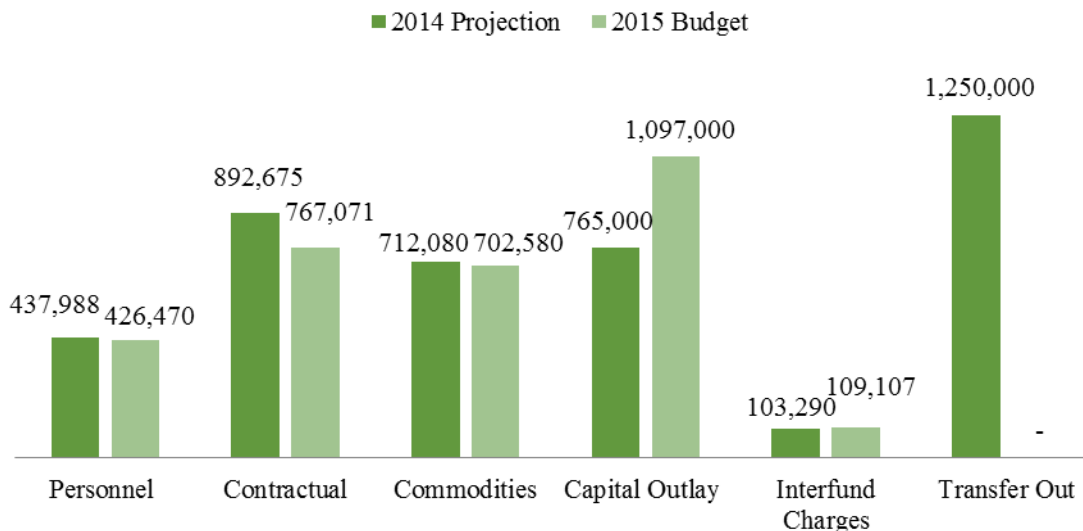
The Village currently owns and maintains 31 facilities including 300,000 square feet of buildings and 640,000 square feet of parking decks. Beyond annual operating maintenance, these 31 facilities require capital maintenance and improvements to ensure they meet and exceed their useful life and provide 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.

2014 Accomplishments

- Oversaw construction of the salt storage facility in the Public Works yard.
- Completed the construction management of Fire Station 6.
- Replaced storm and sanitary sump pumps for West Lake Reservoir.
- Completed the replacement of fire pumps at Triumvera.
- Awarded contracts for custodial services and generator maintenance.
- Participated in the design of the Village Hall Relocation Project and start of Phase I of the building addition at the Police Department.

Expenditure Analysis

- Contractual expenditures are decreasing in 2015 from the 2014 Projection due to an anticipated decrease in maintenance of facilities scheduled to be decommissioned.
- Commodities include electricity and natural gas which can fluctuate with the price of fuel and the weather.
- Capital Outlay includes improvements to several of the Village’s facilities including the Downtown Metra Station, Public Works, Fire Station 8 and the Police Station
- The Transfer Out in 2014 was a transfer from the Facility Repair and Replacement Fund (FRRF) to the Capital Projects Fund.



Facilities Management *

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	421,385	433,426	437,988	426,470
Contractual	-	772,675	783,745	892,675	767,071
Commodities	-	692,080	700,522	712,080	702,580
Other Charges	-	2,500	2,500	2,500	3,000
Capital Outlay	-	1,048,000	1,296,853	765,000	1,097,000
Total Operating Expenditures	-	2,936,640	3,217,046	2,810,243	2,996,121
<i>Other Expenditures</i>					
Interfund Charges	-	56,770	56,770	103,290	109,107
Transfer Out	-	1,250,000	1,250,000	1,250,000	-
Total Other Expenditures	-	1,306,770	1,306,770	1,353,290	109,107
Total Expenditures	-	4,243,410	4,523,816	4,163,533	3,105,228
Funding Sources					
Corporate Fund	-	1,193,628	1,205,670	1,224,331	1,211,276
Special Tax Allocation Fund	-	132,170	132,170	132,170	128,670
Glenview Water Fund	-	601,265	601,265	577,985	626,835
Glenview Sanitary Fund	-	53,515	53,515	63,935	66,596
Wholesale Water Fund	-	17,705	17,705	17,985	18,070
Commuter Parking Fund	-	305,074	305,074	299,074	323,074
North Maine Water & Sewer Fund	-	47,053	8,698	47,053	46,207
Facility Repair and Replacement Fund	-	1,893,000	2,199,718	1,801,000	684,500
Total Funds Sources	-	4,243,410	4,523,816	4,163,533	3,105,228
Personnel Budget by Position					
<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	-	0.38	0.38	0.38	0.38
Total Full Time	-	3.38	3.38	3.38	3.38
<i>Part Time Positions</i>					
Part Time Seasonal Intern	-	0.25	0.25	0.25	0.25
Total Part Time	-	0.25	0.25	0.25	0.25
Total Full Time Equivalents	-	3.63	3.63	3.63	3.63

* The entire Facilities Division budget was moved from Community Development to Public Works effective 1/1/14

Streets and Forestry

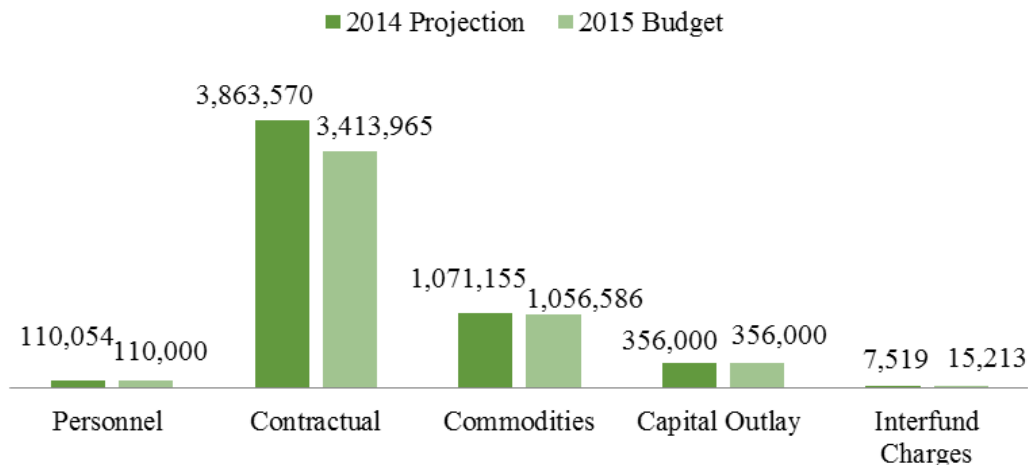
The Streets and Forestry Division is responsible for pothole patching, street sign maintenance, street sweeping, snow plowing, street lighting maintenance, sidewalk repair and maintenance, parkway tree removals and plantings, Emerald Ash Borer (EAB) management, and brush pick up. The division responds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

2014 Accomplishments

- Removed 1,388 hazardous or diseased parkway trees, including 783 trees infested with EAB as a part of the EAB management plan; 1,049 parkway trees were planted.
- Addressed residents' concerns regarding the time to complete stump removal services by requesting additional spending authority with the Village's contractor to remove the stumps.
- Hosted six volunteer work days and/or educational events focused on litter cleanup, brush removal and native plant installations including a world environment event.

Expenditure Analysis

- Contractual expenditures are decreasing in 2015 from the 2014 Projection due to the expenses incurred managing the extremely harsh winter.
- Commodity expenditures decreased in 2015 from the 2014 Projections because of an anticipated reduction in the amount of water parts to be purchased.
- Capital outlay expenditures include funding for crack sealing and the tree planting program.



Streets and Forestry Division

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

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	106,941	110,054	110,054	110,054	110,000
Contractual	2,816,240	3,350,896	3,820,426	3,863,570	3,413,965
Commodities	993,043	880,810	1,141,500	1,071,155	1,056,586
Capital Outlay	373,124	356,000	356,000	356,000	356,000
<i>Total Operating Expenditures</i>	4,289,348	4,697,761	5,427,981	5,400,779	4,936,551
<i>Other Expenditures</i>					
Interfund Charges	8,742	7,519	7,519	7,519	15,213
<i>Total Other Expenditures</i>	8,742	7,519	7,519	7,519	15,213
<i>Total Expenditures</i>	4,298,089	4,705,280	5,435,500	5,408,298	4,951,764
<i>Funding Sources</i>					
Corporate Fund	3,491,692	3,703,882	4,434,102	4,181,554	3,952,112
Special Tax Allocation Fund	603,417	809,185	809,185	970,015	796,848
Commuter Parking Fund	202,981	192,213	192,213	256,729	202,804
<i>Total Funds Sources</i>	4,298,089	4,705,280	5,435,500	5,408,298	4,951,764
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
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	1.62
Field Inspector	-	-	-	-	0.54
Maintenance Equipment Operator	17.82	17.82	17.82	17.82	17.82
<i>Total Full Time</i>	22.06	22.06	22.06	22.06	22.06
<i>Part Time Positions</i>					
Natural Resource Seasonals	0.50	0.50	0.50	0.50	0.50
<i>Total Part Time</i>	0.50	0.50	0.50	0.50	0.50
<i>Total Full Time Equivalent</i>	22.56	22.56	22.56	22.56	22.56

* One Supervisor position was eliminated through attrition effective 1/1/15

One Field Inspector position was added effective 1/1/15

54% of Full-time salaries for Superintendent, Supervisor, Field Inspector and Maintenance Equipment Operators are budgeted in Streets and Forestry

Street Maintenance

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Contractual	444,205	434,447	430,697	417,499	444,672
Commodities	447,357	559,565	606,795	562,390	613,581
Total Operating Expenditures	891,561	994,011	1,037,491	979,889	1,058,253
<i>Other Expenditures</i>					
Interfund Charges	3,942	3,160	3,160	3,160	10,142
Total Other Expenditures	3,942	3,160	3,160	3,160	10,142
Total Expenditures	895,504	997,171	1,040,651	983,049	1,068,395
Funding Sources					
Corporate Fund	822,205	952,091	995,571	938,043	1,016,332
Commuter Parking Fund	73,299	45,081	45,081	45,006	52,063
Total Funds Sources	895,504	997,171	1,040,651	983,049	1,068,395

Forestry and Grounds

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
Personnel	-	-	-	-	-
Contractual	585,911	811,844	808,464	811,844	855,709
Other Charges	-	-	-	-	-
Capital Outlay	373,124	356,000	356,000	356,000	356,000
Total Operating Expenditures	983,732	1,203,314	1,194,934	1,186,844	1,229,709
Total Expenditures	983,732	1,203,314	1,194,934	1,186,844	1,229,709
Funding Sources					
Corporate Fund	956,200	1,178,691	1,170,311	1,162,221	1,204,515
Commuter Parking Fund	27,532	24,623	24,623	24,623	25,194
Total Funds Sources	983,732	1,203,314	1,194,934	1,186,844	1,229,709

Refuse and Recycling

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Contractual	579,872	655,500	655,500	620,200	630,500
Commodities	16,875	14,500	20,100	23,430	24,500
Total Operating Expenditures	596,747	670,000	675,600	643,630	655,000
Total Expenditures	596,747	670,000	675,600	643,630	655,000
Funding Sources					
Corporate Fund	596,747	670,000	675,600	643,630	655,000
Total Funds Sources	596,747	670,000	675,600	643,630	655,000

The Glen Maintenance

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	106,941	110,054	110,054	110,054	110,000
Contractual	312,457	414,167	409,667	414,167	394,000
Commodities	2,887	3,775	8,275	4,275	4,025
Total Operating Expenditures	422,286	527,996	527,996	528,496	508,025
<i>Other Expenditures</i>					
Interfund Charges	4,799	4,359	4,359	4,359	5,071
Total Other Expenditures	4,799	4,359	4,359	4,359	5,071
Total Expenditures	427,085	532,355	532,355	532,855	513,096
Funding Sources					
Special Tax Allocation Fund	427,085	532,355	532,355	532,855	513,096
Total Funds Sources	427,085	532,355	532,355	532,855	513,096

Snow and Ice Maintenance

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	893,795	1,034,939	1,516,099	1,599,860	1,089,084
Commodities	501,227	267,500	475,860	462,060	396,480
<i>Total Operating Expenditures</i>	1,395,022	1,302,439	1,991,959	2,061,920	1,485,564
<i>Total Expenditures</i>	1,395,022	1,302,439	1,991,959	2,061,920	1,485,564
<i>Funding Sources</i>					
Corporate Fund	1,116,540	903,100	1,592,620	1,437,660	1,076,265
Special Tax Allocation Fund	176,332	276,830	276,830	437,160	283,752
Commuter Parking Fund	102,150	122,509	122,509	187,100	125,547
<i>Total Funds Sources</i>	1,395,022	1,302,439	1,991,959	2,061,920	1,485,564

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Water and Sewer

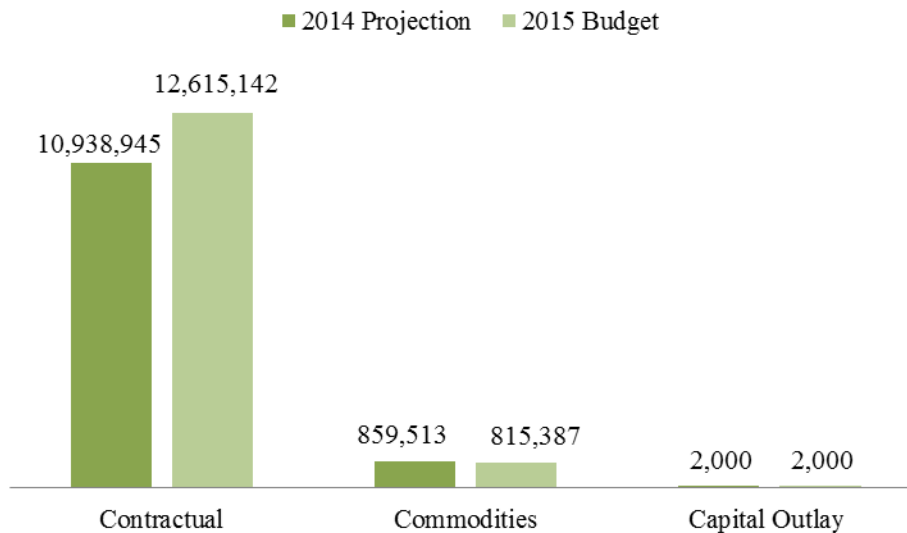
The Water and Sewer Division of the Public Works Department maintains and manages the Village's water supply and maintains water and sewer infrastructure. This includes repair of water main breaks, hydrant flushing, meter installations and replacements, pump house management, and sewer cleaning.

2014 Accomplishments

- Disconnected the well pump in Gallery Park, sealed the well and connected the park irrigation system to the Village's domestic water service.
- Worked with Backflow Solutions, Inc. on the IEPA mandated cross connection program to survey all commercial and residential properties and to track approximately 3,500 devices. All commercial surveys have been completed and the residential survey has been mailed.
- Managed the repair of 55 water main breaks during the extremely harsh winter.
- Processed 3,299 water meter service calls, including meter tests, final reads, repairs and replacements as well as new installations.
- Cleaned 223,800 feet of sanitary sewer in the Glenview system, 105,214 feet of sanitary sewer in the North Maine Utility system, and 23,185 feet of storm sewer.

Expenditure Analysis

- 2015 Contractual expenditures include \$11,602,000 for the purchase of water from the Village of Wilmette and the Village of Niles. Other contractual expenditures include \$1,700,000 for the anticipated implementation of an automatic meter reading system (AMI), the replacement of aging water meters and the change from gaseous chlorine to liquid sodium hypochlorite at Village's pumping stations.
- Commodity expenses include asphalt patch and concrete for water and sewer main breaks, limestone, and water operational supplies.



Water and Sewer Division

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

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Contractual	10,395,762	10,930,997	11,009,800	10,938,945	12,615,141
Commodities	753,220	824,113	843,813	859,513	815,387
Other Charges	31,116	-	-	-	-
Capital Outlay	1,737	2,000	2,000	2,000	2,000
Total Operating Expenditures	11,181,835	11,757,110	11,855,613	11,800,458	13,432,528
Total Expenditures	11,181,835	11,757,110	11,855,613	11,800,458	13,432,528
Funding Sources					
Glenview Water Fund	4,471,463	4,774,438	4,869,906	4,655,041	5,360,745
Glenview Sanitary Fund	65,451	78,509	78,544	79,359	68,720
Wholesale Water Fund	921,519	947,055	947,055	970,517	1,051,887
North Maine Water & Sewer Fund	5,723,401	5,957,107	5,960,107	6,095,541	6,951,176
Total Funds Sources	11,181,835	11,757,110	11,855,613	11,800,458	13,432,528
Personnel Budget by Position					
Full Time Positions					
Superintendent	0.92	0.92	0.92	0.92	0.92
Supervisor	1.84	1.38	1.38	1.38	1.38
Water Utilities Manager	1.00	1.00	1.00	1.00	1.00
Field Inspector	-	-	-	-	0.46
Maintenance Equipment Operator	15.64	15.64	15.64	15.64	15.18
Total Full Time	19.40	18.94	18.94	18.94	18.94
Part Time Positions					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalent	19.40	18.94	18.94	18.94	18.94

* One Field Inspector position was added effective 1/1/15
 46% of Full-time salaries for Superintendent, Supervisor, Field Inspector and Maintenance Equipment Operators are budgeted in Water and Sewer

Pump Stations

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	61,293	68,332	61,682	67,482	376,344
Commodities	33,314	47,800	36,385	47,800	47,800
<i>Total Operating Expenditures</i>	94,607	116,132	98,067	115,282	424,144
<i>Total Expenditures</i>	94,607	116,132	98,067	115,282	424,144
<i>Funding Sources</i>					
Glenview Water Fund	80,288	90,619	72,904	90,119	395,403
Wholesale Water Fund	3,490	5,160	5,160	5,160	13,675
North Maine Water & Sewer Fund	10,829	20,352	20,002	20,002	15,066
<i>Total Funds Sources</i>	94,607	116,132	98,067	115,282	424,144

Water Distribution

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	374,123	394,291	478,344	407,466	418,551
Capital Outlay	1,737	2,000	2,000	2,000	2,000
<i>Total Operating Expenditures</i>	866,045	855,764	1,003,397	904,839	886,872
<i>Total Expenditures</i>	866,045	855,764	1,003,397	904,839	886,872
<i>Funding Sources</i>					
Glenview Water Fund	608,006	624,002	764,185	668,526	649,988
Glenview Sanitary Fund	2,516	-	-	-	-
North Maine Water & Sewer Fund	255,523	231,762	239,212	236,313	236,884
<i>Total Funds Sources</i>	866,045	855,764	1,003,397	904,839	886,872

Supply and Metering

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	9,911,580	10,419,511	10,420,911	10,414,285	11,768,482
Commodities	210,407	272,944	240,644	272,644	270,260
Other Charges	31,116	-	-	-	-
<i>Total Operating Expenditures</i>	10,153,102	10,692,455	10,661,555	10,686,929	12,038,742
<i>Total Expenditures</i>	10,153,102	10,692,455	10,661,555	10,686,929	12,038,742
<i>Funding Sources</i>					
Glenview Water Fund	3,783,169	4,059,817	4,032,817	3,896,396	4,315,354
Glenview Sanitary Fund	(1,305)	-	-	-	-
Wholesale Water Fund	918,029	941,895	941,895	965,357	1,038,212
North Maine Water & Sewer Fund	5,453,209	5,690,743	5,686,843	5,825,176	6,685,176
<i>Total Funds Sources</i>	10,153,102	10,692,455	10,661,555	10,686,929	12,038,742

Sanitary Sewer System

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	48,766	48,863	48,863	49,713	51,764
Commodities	19,315	43,896	43,731	43,696	31,006
<i>Total Operating Expenditures</i>	68,081	92,759	92,594	93,409	82,770
<i>Total Expenditures</i>	68,081	92,759	92,594	93,409	82,770
<i>Funding Sources</i>					
Glenview Sanitary Fund	64,240	78,509	78,544	79,359	68,720
North Maine Water & Sewer Fund	3,840	14,250	14,050	14,050	14,050
<i>Total Funds Sources</i>	68,081	92,759	92,594	93,409	82,770

Fleet Services

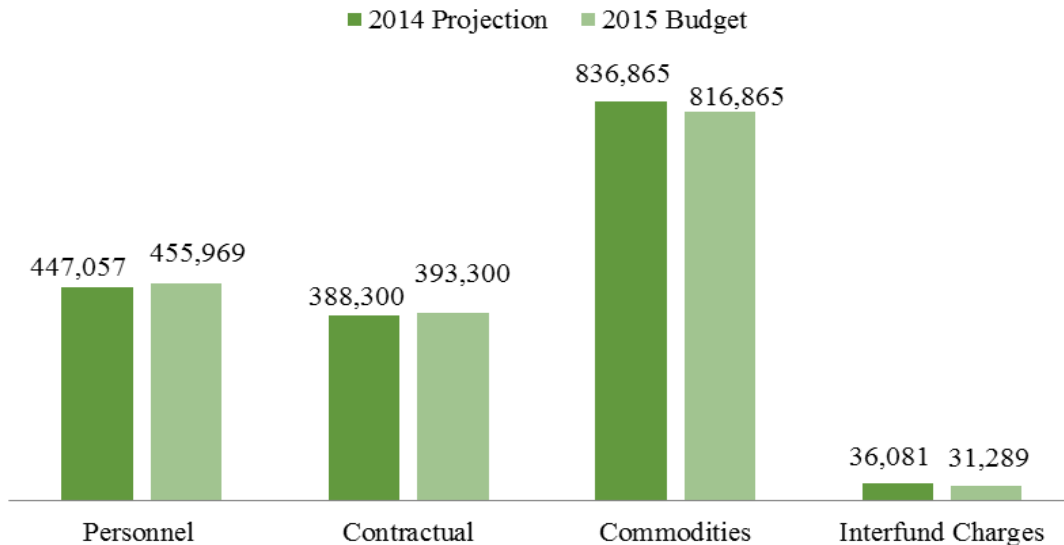
The Fleet Services Division of the Public Works Department is responsible for all preventative maintenance and repair activities for the Village's vehicles and equipment. Proper preventative maintenance is necessary to ensure that all vehicles and equipment meet their full useful life expectancy.

2014 Accomplishments

- Completed annual testing of the underground storage tanks per the Office of the Illinois Fire Marshal.
- Prepared 28 vehicles and a variety of equipment for sale via online auctions.
- 2,060 vehicle/equipment repair orders completed (1,174 in-house and 886 contractually).

Expenditure Analysis

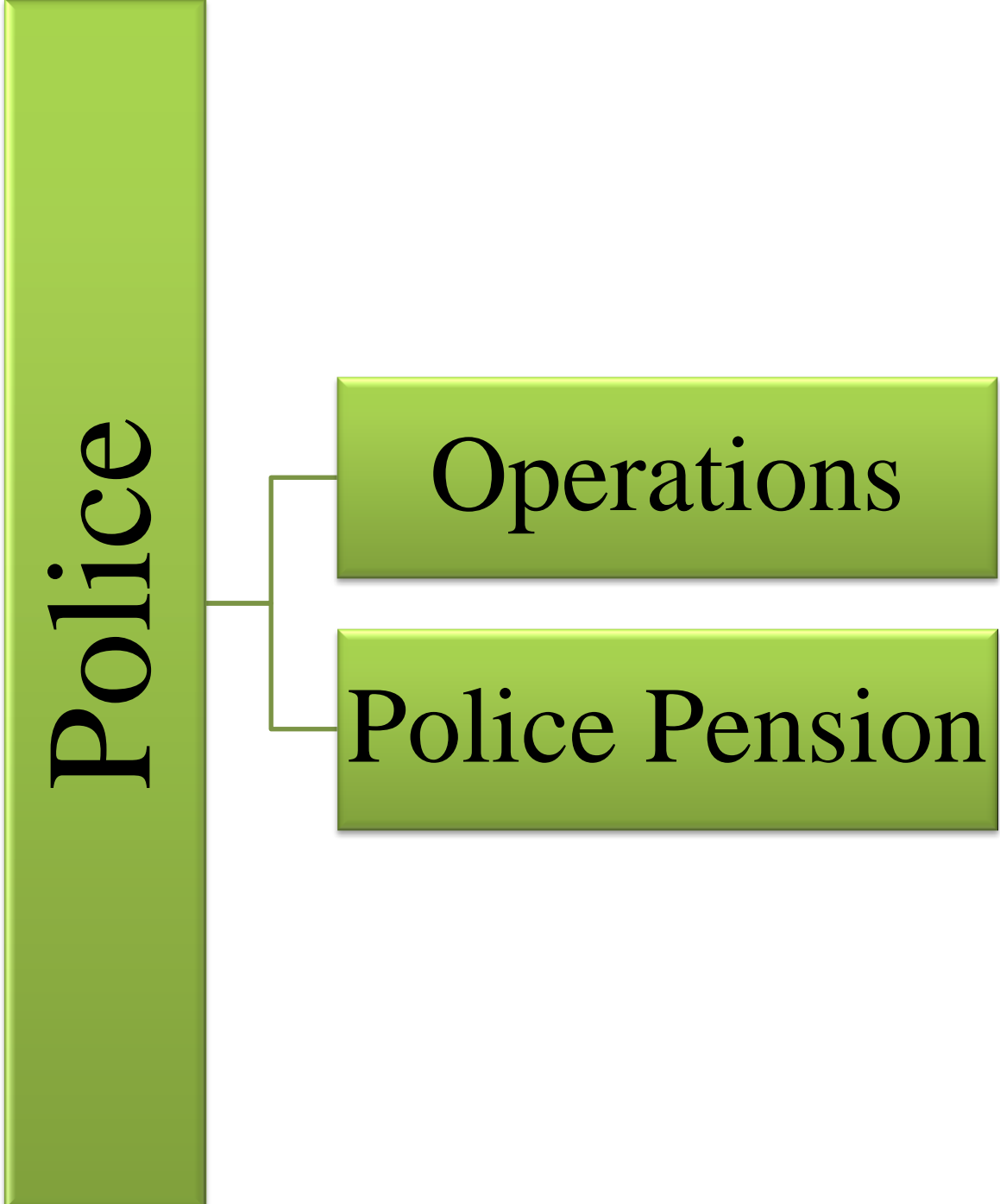
- Personnel expenditures reflect no significant changes in 2015.
- Contractual expenditures increase over 2014 Projection due to an anticipated increase in parts and repair services.
- Commodities, such as fuel, have decreased from 2014 Projections.



Fleet Services Division

Fleet Services

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	435,239	446,307	451,907	447,057	455,969
Contractual	416,604	353,833	423,033	388,300	393,300
Commodities	755,179	854,113	787,913	836,865	816,865
Other Charges	3,315	5,755	2,755	5,755	5,755
Total Operating Expenditures	1,610,338	1,660,009	1,665,609	1,677,977	1,671,889
<i>Other Expenditures</i>					
Interfund Charges	27,527	36,081	36,081	36,081	31,289
Transfer Out	-	100,000	100,000	100,000	-
Total Other Expenditures	27,527	136,081	136,081	136,081	31,289
Total Expenditures	1,637,865	1,796,090	1,801,690	1,814,059	1,703,178
Funding Sources					
Municipal Equipment Replacement Fund	1,637,865	1,796,090	1,801,690	1,814,059	1,703,178
Total Funds Sources	1,637,865	1,796,090	1,801,690	1,814,059	1,703,178
Personnel Budget by Position					
<i>Full Time Positions</i>					
Supervisor	1.00	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00	2.00
Total Full Time	3.00	3.00	3.00	3.00	3.00
<i>Part Time Positions</i>					
Fleet Assistant	0.75	0.75	0.75	0.75	0.75
Total Part Time	0.75	0.75	0.75	0.75	0.75
Total Full Time Equivalent	3.75	3.75	3.75	3.75	3.75



Police Department Summary

Police Operations, Special, and Pension

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	12,555,603	12,464,238	12,559,170	12,734,144	12,826,199
Contractual	248,324	285,005	276,321	294,980	306,073
Commodities	122,291	175,030	188,118	168,563	130,830
Other Charges	1,681,301	2,019,717	2,015,313	1,984,717	2,072,960
Capital Outlay	4,754	27,500	27,500	27,500	32,119
<i>Total Operating Expenditures</i>	14,612,273	14,971,490	15,066,422	15,209,904	15,368,181
<i>Other Expenditures</i>					
Interfund Charges	420,980	487,027	487,027	493,084	504,499
<i>Total Other Expenditures</i>	420,980	487,027	487,027	493,084	504,499
<i>Total Expenditures</i>	15,033,253	15,458,517	15,553,449	15,702,988	15,872,680
<i>Funding Sources</i>					
Corporate Fund	11,932,266	12,216,840	12,311,772	12,294,587	12,307,919
Police Special Fund	4,754	27,500	27,500	27,500	32,119
Police Pension Fund	3,096,233	3,214,177	3,214,177	3,380,901	3,532,642
<i>Total Funds Sources</i>	15,033,253	15,458,517	15,553,449	15,702,988	15,872,680
 <i>Personnel Budget by Division</i>					
<i>Full Time Positions</i>					
Police Services	75.50	75.50	75.50	75.50	75.00
<i>Total Full Time</i>	75.50	75.50	75.50	75.50	75.00
 <i>Part Time Positions</i>					
Police Services	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
<i>Total Full Time Equivalents</i>	81.70	81.70	81.70	81.70	81.20

Police Operating

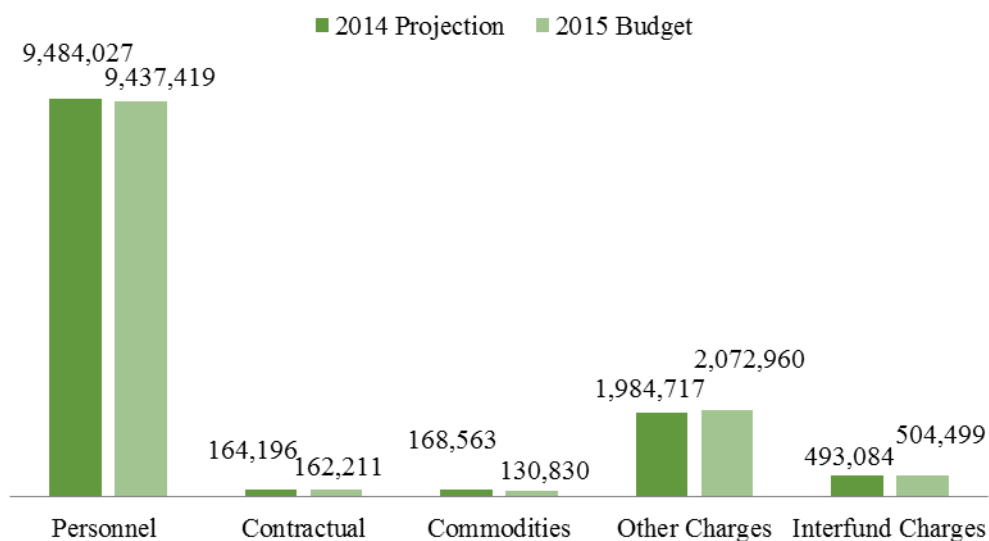
The Glenview Police Department provides quality law enforcement services to residents and businesses and provides them with a safe and secure environment that fosters a sense of security. The Police Department services include crime investigations, juvenile crime investigations, patrol operations, traffic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

2014 Accomplishments

- The Police Department hired two lateral officers both having several years of experience, needing only minimal direction in the delivery of services. This allowed them to bypass the training academy and directly enter into the Field Training Officer Program.
- Officers underwent the successful transition and training of new duty weapons which met the full operational needs of the department.
- Officers underwent the successful transition and training of new duty weapons which met the full operational needs of the department.
- The Police Department has successfully participated in the Metra Operation Lifesaver and Amtrak Railsafe Programs.
- The Illinois Association of Chiefs of Police and Traffic Safety Committee selected the Glenview Police Department to receive a Certificate of Appreciation for their efforts during Illinois Rail Safety Week.

Expenditure Analysis

- Personnel expenditures reflect no significant changes in 2015.
- Other Charges include the Village's contribution to Police pensions. These expenditures are transferred to the Police Pension Fund. The 2014 Projected pension contribution is \$1,921,637 and the 2015 Budget is \$1,951,880, an increase of \$36,243, or 1.9%.
- Interfund Charges include the maintenance and repair of the department's fleet and reserves for future vehicle replacement.



Police Operating

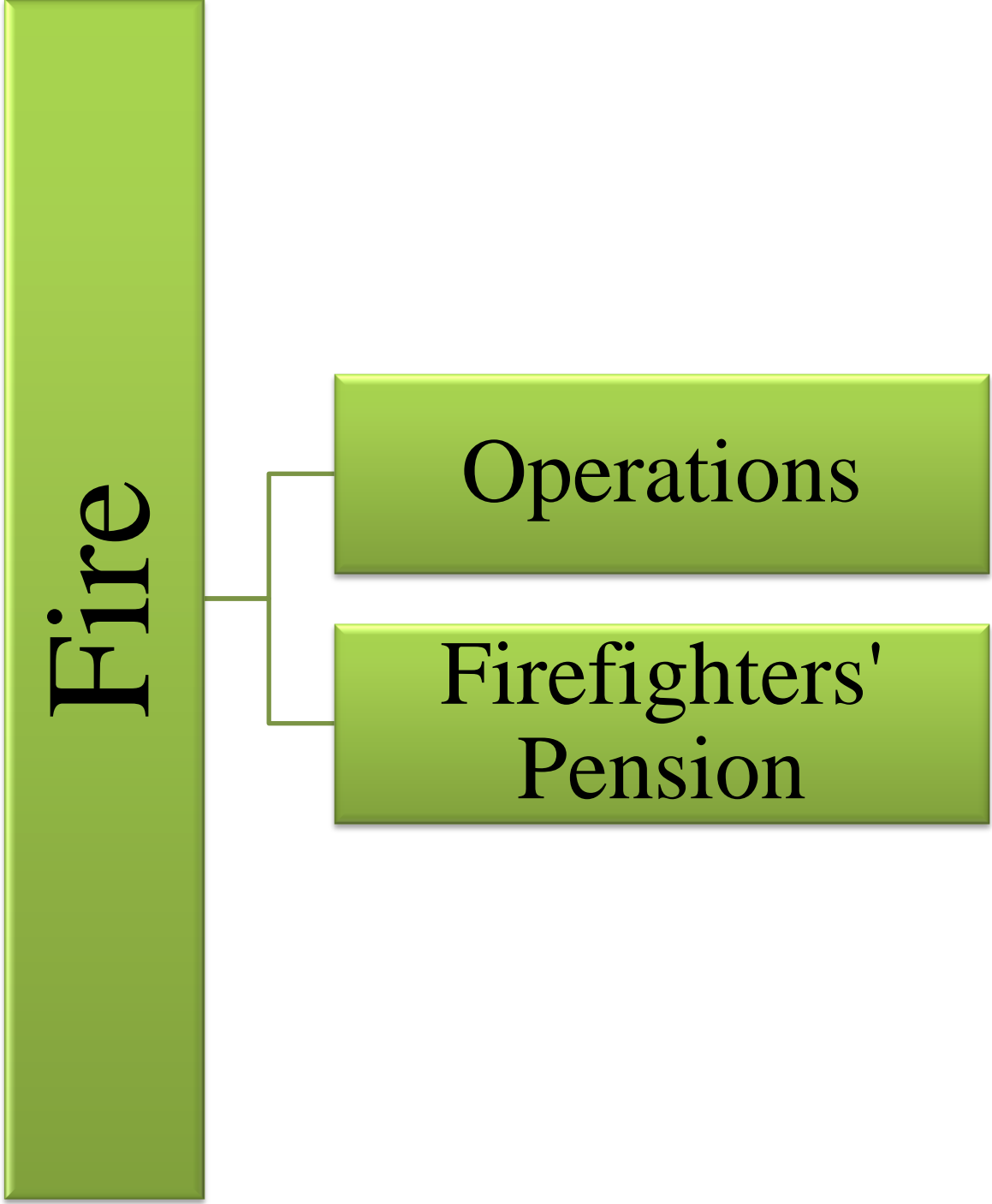
	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	9,568,279	9,371,061	9,465,993	9,484,027	9,437,419
Contractual	139,416	164,005	155,321	164,196	162,211
Commodities	122,291	175,030	188,118	168,563	130,830
Other Charges	1,681,301	2,019,717	2,015,313	1,984,717	2,072,960
Capital Outlay	4,754	27,500	27,500	27,500	32,119
<i>Total Operating Expenditures</i>	11,516,040	11,757,313	11,852,245	11,829,003	11,835,539
<i>Other Expenditures</i>					
Interfund Charges	420,980	487,027	487,027	493,084	504,499
<i>Total Other Expenditures</i>	420,980	487,027	487,027	493,084	504,499
<i>Total Expenditures</i>	11,937,020	12,244,340	12,339,272	12,322,087	12,340,038
<i>Funding Sources</i>					
Corporate Fund	11,932,266	12,216,840	12,311,772	12,294,587	12,307,919
Police Special Fund	4,754	27,500	27,500	27,500	32,119
<i>Total Funding Sources</i>	11,937,020	12,244,340	12,339,272	12,322,087	12,340,038
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Management Analyst	0.50	0.50	0.50	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>	75.50	75.50	75.50	75.50	75.00
<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
<i>Total Full Time Equivalent</i>	81.70	81.70	81.70	81.70	81.20

* Effective 1/1/15, 100% of the Management Analyst position is budgeted in the Community Development Department

Police Pension

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	2,987,324	3,093,177	3,093,177	3,250,117	3,388,780
Contractual	108,909	121,000	121,000	130,784	143,862
<i>Total Operating Expenditures</i>	3,096,233	3,214,177	3,214,177	3,380,901	3,532,642
<i>Total Expenditures</i>	3,096,233	3,214,177	3,214,177	3,380,901	3,532,642
<i>Funding Sources</i>					
Police Pension Fund	3,096,233	3,214,177	3,214,177	3,380,901	3,532,642
<i>Total Funds Sources</i>	3,096,233	3,214,177	3,214,177	3,380,901	3,532,642

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*Fire Department Summary **

Fire Operations, Foreign Fire, and Pension

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	14,698,535	14,986,851	15,020,271	15,387,226	15,400,587
Contractual	384,750	330,866	332,736	345,747	410,341
Commodities	356,105	342,523	340,653	309,470	348,080
Other Charges	3,150,173	3,115,940	3,115,940	3,103,995	3,775,358
<i>Total Operating Expenditures</i>	18,589,563	18,776,180	18,809,600	19,146,438	19,934,366
<i>Other Expenditures</i>					
Interfund Charges	848,343	851,122	851,122	855,337	858,045
<i>Total Other Expenditures</i>	848,343	851,122	851,122	855,337	858,045
<i>Total Expenditures</i>	19,437,906	19,627,302	19,660,722	20,001,775	20,792,411
<i>Funding Sources</i>					
Corporate Fund	14,596,775	14,597,962	14,631,381	14,802,019	15,449,463
Foreign Fire Fund	158,255	140,315	140,315	140,315	90,000
Firefighters' Pension Fund	4,682,876	4,889,026	4,889,026	5,059,441	5,252,948
<i>Total Funds Sources</i>	19,437,906	19,627,302	19,660,722	20,001,775	20,792,411
<u><i>Personnel Budget by Division</i></u>					
<i>Full Time Positions</i>					
Fire Services	81.50	81.50	81.50	81.00	81.00
<i>Total Full Time</i>	81.50	81.50	81.50	81.00	81.00
<i>Part Time Positions</i>					
Fire Services	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalents</i>	81.50	81.50	81.50	81.00	81.00

* Effective 1/1/15, the Fire Department was consolidated from three (3) divisions to one (1) division: Fire Administration

Fire Operating

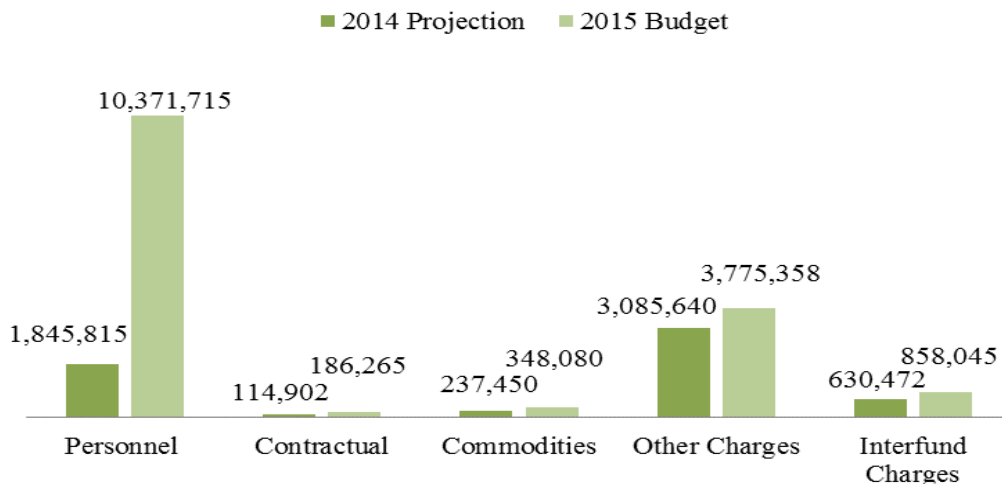
The Glenview Fire Department provides high quality suppression and emergency medical services to residents and businesses residing in the Village of Glenview and its unincorporated areas. The Fire Department services include emergency medical services, which provides rapid response to emergency medical incidents; fire suppression and rescue, which responds to and mitigates a broad range of emergency situations including fires, hazardous materials incidents, below or above ground rescues, water and ice rescues and miscellaneous hazard investigations; and administrative responsibilities, including 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.

2014 Accomplishments

- Oversaw the planning and construction phases of the new Station 6 Headquarters; the opening will occur in early 2015.
- Successfully implemented a new Fire Captain promotion testing process that yielded one promotion thus far and an eligibility list that runs through August of 2016.
- Upgraded all apparatus’ mobile computers to New World v10 software and trained all employees.
- Updated the Village’s Emergency Operations Plan (EOP) and staff completed the extensive process of developing a “Hazard Mitigation Plan” annex for submittal to FEMA. 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.

Expenditure Analysis

- Beginning January 1, 2015, Fire Administration, fire EMS and Fire Suppression are all budgeted under Fire Operations. Information for Fiscal Years 2013 and 2014 for Fire EMS and Fire Suppression can be found on subsequent pages.
- Personnel expenditures reflect a decrease of the Management Analyst position from 50% to 0% allocation for the 2015 Fiscal Year.
- Other Charges include the Village’s contribution to Fire pensions. These expenditures are transferred to the Fire Pension Fund. The 2014 Projected pension contribution is \$3,081,840 and the 2015 Budget is \$3,739,508, an increase of \$ 657,668, or 21.3%.



Fire Operations*

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	1,820,094	1,538,980	1,569,953	1,845,815	10,371,715
Contractual	210,250	114,746	114,607	114,902	186,265
Commodities	260,858	253,372	245,016	237,450	348,080
Other Charges	3,126,003	3,088,200	3,085,599	3,085,640	3,775,358
<i>Total Operating Expenditures</i>	5,417,205	4,995,298	5,015,175	5,283,807	14,681,418
<i>Other Expenditures</i>					
Interfund Charges	537,799	630,472	630,472	630,472	858,045
<i>Total Other Expenditures</i>	537,799	630,472	630,472	630,472	858,045
<i>Total Expenditures</i>	5,955,004	5,625,770	5,645,647	5,914,279	15,539,463
<i>Funding Sources</i>					
Corporate Fund	5,796,749	5,485,455	5,505,332	5,773,964	15,449,463
Foreign Fire Fund	158,255	140,315	140,315	140,315	90,000
<i>Total Funds Sources</i>	5,955,004	5,625,770	5,645,647	5,914,279	15,539,463
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Management Analyst	0.50	0.50	0.50	-	-
Fire Battalion Chief	3.00	3.00	3.00	3.00	3.00
Fire Captain	-	-	-	-	3.00
Fire Lieutenant	-	-	-	-	12.00
Firefighter/Paramedic	-	-	-	-	57.00
Firefighter	-	-	-	-	3.00
<i>Total Full Time</i>	6.50	6.50	6.50	6.00	81.00
<i>Part Time Positions</i>					
NA	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalents</i>	6.50	6.50	6.50	6.00	81.00

* Effective 1/1/15, Fire Administration, Fire EMS and Fire Suppression are all budgeted under Fire Operations
 Effective 1/1/15, the Management Analyst position is funded 100% in the Community Development Department

Emergency Medical Services

Beginning January 1, 2015, the budget for Emergency Medical Services is now included in the Fire Operating budget found in the previous section.

The 2013 Actuals, 2014 Original Budget, 2014 Revised Budget and 2014 Projected Actual for the former Emergency Medical Services Division can be found on the next page.

Fire Emergency Medical Services*

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	2,327,629	2,453,736	2,453,893	2,279,114	-
Contractual	4,064	7,990	9,999	9,990	-
Commodities	26,011	24,250	25,600	20,000	-
Other Charges	8,254	5,010	5,010	5,010	-
Total Operating Expenditures	2,365,958	2,490,986	2,494,502	2,314,114	-
<i>Other Expenditures</i>					
Interfund Charges	67,140	110,325	110,325	110,325	-
Total Other Expenditures	67,140	110,325	110,325	110,325	-
Total Expenditures	2,433,098	2,601,311	2,604,827	2,424,439	-
Funding Sources					
Corporate Fund	2,433,098	2,601,311	2,604,827	2,424,439	-
Total Funds Sources	2,433,098	2,601,311	2,604,827	2,424,439	-
<u>Personnel Budget by Position</u>					
Full Time Positions					
Firefighter Paramedic	19.00	23.00	23.00	23.00	-
Firefighter	4.00	1.00	1.00	1.00	-
Total Full Time	23.00	24.00	24.00	24.00	-
Part Time Positions					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalent	23.00	24.00	24.00	24.00	-

* Effective 1/1/15, Fire EMS is budgeted under Fire Operations on page 218 of this budget book.

Fire Suppression

Beginning January 1, 2015, the budget for Fire Suppression is now included in the Fire Operating budget beginning on page 217 of this budget book.

The 2013 Actuals, 2014 Original Budget, 2014 Revised Budget and 2014 Projected Actual for the former Fire Suppression Division can be found on the next page.

Fire Suppression*

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	6,019,897	6,280,318	6,282,608	6,406,561	-
Contractual	18,475	32,921	32,921	17,150	-
Commodities	69,236	64,901	70,037	52,020	-
Other Charges	15,916	22,730	25,331	13,345	-
Total Operating Expenditures	6,123,523	6,400,871	6,410,898	6,489,076	-
<i>Other Expenditures</i>					
Interfund Charges	243,404	110,325	110,325	114,540	-
Total Other Expenditures	243,404	110,325	110,325	114,540	-
Total Expenditures	6,366,928	6,511,196	6,521,223	6,603,616	-
Funding Sources					
Corporate Fund	6,366,928	6,511,196	6,521,223	6,603,616	-
Total Funds Sources	6,366,928	6,511,196	6,521,223	6,603,616	-
<u>Personnel Budget by Position</u>					
Full Time Positions					
Fire Captain	3.00	3.00	3.00	3.00	-
Fire Lieutenant	12.00	12.00	12.00	12.00	-
Firefighter Paramedic	37.00	36.00	36.00	36.00	-
Total Full Time	52.00	51.00	51.00	51.00	-
Part Time Positions					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalent	52.00	51.00	51.00	51.00	-

* Effective 1/1/15, Fire Suppression is budgeted under Fire Operations on page 218 of this budget book.

Fire Pension

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	4,530,915	4,713,816	4,713,816	4,855,736	5,028,872
Contractual	151,961	175,210	175,210	203,705	224,076
<i>Total Operating Expenditures</i>	4,682,876	4,889,026	4,889,026	5,059,441	5,252,948
<i>Total Expenditures</i>	4,682,876	4,889,026	4,889,026	5,059,441	5,252,948
<i>Funding Sources</i>					
Firefighters' Pension Fund	4,682,876	4,889,026	4,889,026	5,059,441	5,252,948
<i>Total Funds Sources</i>	4,682,876	4,889,026	4,889,026	5,059,441	5,252,948

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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 Community Development 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 2013 Actuals for the former Planning and Economic Development Department can be found on the next few pages. The 2014 Original Budget, 2014 Revised Budget and 2014 Projected Actuals 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 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	768,643	-	-	-	-
Contractual	148,303	-	-	-	-
Commodities	604	-	-	-	-
Other Charges	33,139	-	-	-	-
<i>Total Operating Expenditures</i>	950,688	-	-	-	-
<i>Total Expenditures</i>	950,688	-	-	-	-
<i>Funding Sources</i>					
Corporate Fund	950,688	-	-	-	-
<i>Total Funds Sources</i>	950,688	-	-	-	-
<u><i>Personnel Budget by Division</i></u>					
<i>Full Time Positions</i>					
Administration	1.00	-	-	-	-
Planning	4.00	-	-	-	-
Economic Development	1.00	-	-	-	-
<i>Total Full Time</i>	6.00	-	-	-	-
<i>Total Full Time Equivalent</i>	6.00	-	-	-	-

* Due to a reorganization in 2013, the Planning and Economic Development Department is now the Planning Division in the Community Development 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 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	257,989	-	-	-	-
Contractual	2,623	-	-	-	-
Commodities	604	-	-	-	-
Other Charges	3,835	-	-	-	-
<i>Total Operating Expenditures</i>	265,050	-	-	-	-
<i>Total Expenditures</i>	265,050	-	-	-	-
<i>Funding Sources</i>					
Corporate Fund	265,050	-	-	-	-
<i>Total Funds Sources</i>	265,050	-	-	-	-

Personnel Budget by Position

Full Time Positions

Director	1.00	-	-	-	-
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Part Time Positions

NA	-	-	-	-	-
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Total Part Time

	-	-	-	-	-
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Total Full Time Equivalent

	1.00	-	-	-	-
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* Due to a reorganization in 2013, the Planning and Economic Development Department is now the Planning Division in the Community Development 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

**During 2013, the Director retired. For 2014, this position and related budget no longer exist

Planning *

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	416,038	-	-	-	-
Contractual	69,325	-	-	-	-
Other Charges	29,019	-	-	-	-
<i>Total Operating Expenditures</i>	514,383	-	-	-	-
Total Expenditures	514,383	-	-	-	-
Funding Sources					
Corporate Fund	514,383	-	-	-	-
Total Funds Sources	514,383	-	-	-	-
<u>Personnel Budget by Position</u>					
Full Time Positions					
Planner I	2.00	-	-	-	-
Senior Planner	1.00	-	-	-	-
Director of Planning	1.00	-	-	-	-
<i>Total Full Time</i>	4.00	-	-	-	-
Total Full Time Equivalentents	4.00	-	-	-	-

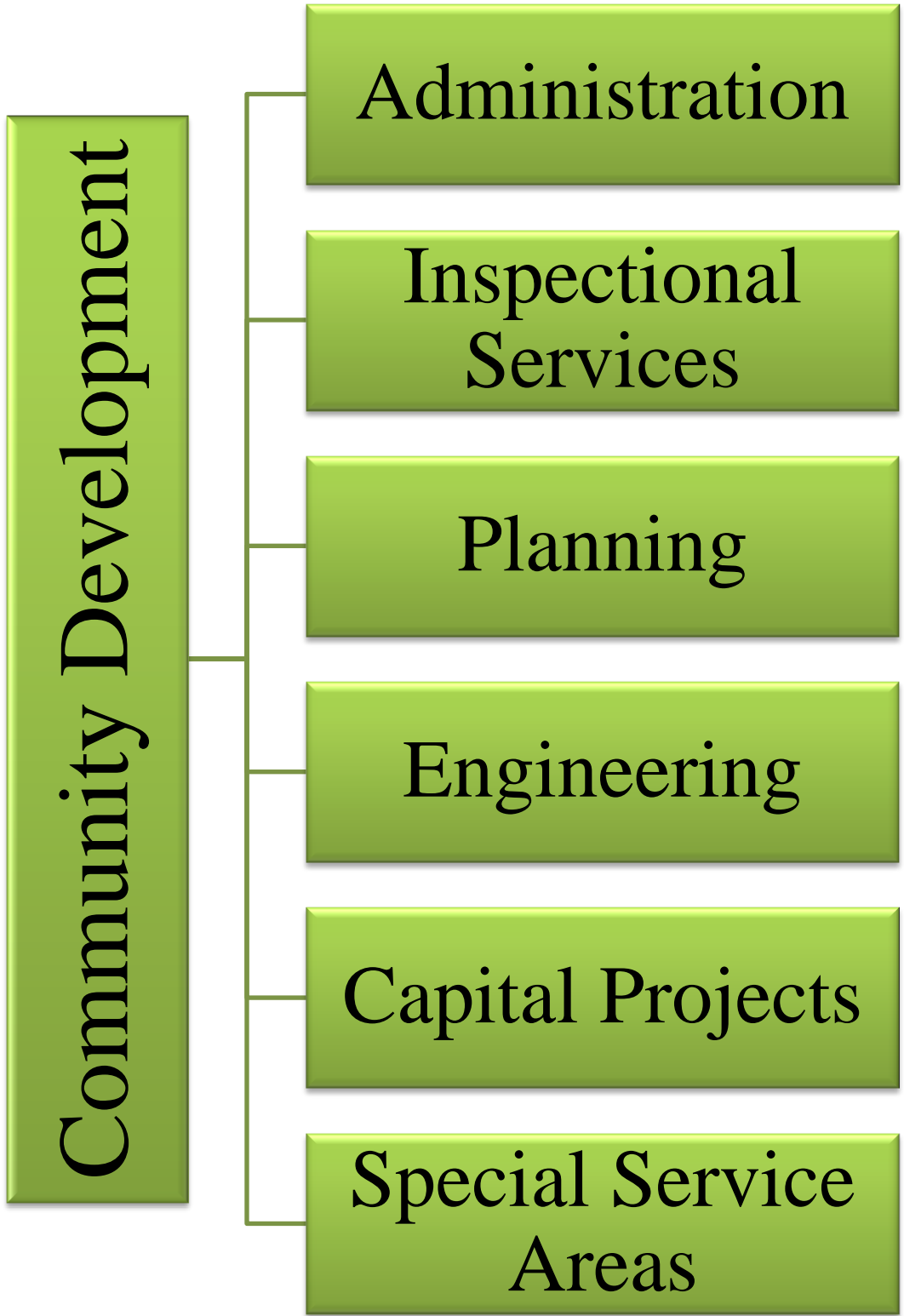
* Due to a reorganization in 2013, the Planning Division of the former Planning and Economic Development Department is now the Planning Division in the Community Development Department. Effective 1/1/14, the budget for Planning can be found in the Community Development Department beginning on page 231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

Economic Development *

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	94,616	-	-	-	-
Contractual	76,355	-	-	-	-
Other Charges	285	-	-	-	-
<i>Total Operating Expenditures</i>	171,255	-	-	-	-
<i>Total Expenditures</i>	171,255	-	-	-	-
<i>Funding Sources</i>					
Corporate Fund	171,255	-	-	-	-
<i>Total Funds Sources</i>	171,255	-	-	-	-
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
Economic Development Manager	1.00	-	-	-	-
<i>Total Full Time</i>	1.00	-	-	-	-
<i>Total Full Time Equivalentents</i>	1.00	-	-	-	-

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

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Community Development Department

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

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	2,754,215	2,756,279	2,598,167	2,717,597	2,473,768
Contractual	2,109,925	1,046,375	1,608,644	1,401,846	1,579,060
Commodities	550,020	17,506	17,006	21,306	23,306
Other Charges	197,605	1,073,237	1,071,208	1,078,987	1,082,291
Capital Outlay	1,320,486	9,822,028	10,564,182	9,133,215	6,541,959
Total Operating Expenditures	6,932,252	14,715,424	15,859,206	14,352,950	11,700,384
<i>Other Expenditures</i>					
Interfund Charges	76,546	57,503	57,503	57,503	62,075
Capital Projects	9,019,289	29,367,785	30,702,083	24,699,755	28,835,932
Depreciation	1,838,006	1,764,665	1,764,665	1,764,665	1,838,006
Transfer Out	1,789,335	708,595	708,595	711,177	208,595
Total Other Expenditures	12,723,176	31,898,548	33,232,846	27,233,100	30,944,608
Total Expenditures	19,655,427	46,613,971	49,092,052	41,586,051	42,644,992
Funding Sources					
Corporate Fund	3,676,414	3,358,457	3,800,225	3,681,016	3,598,597
Special Tax Allocation Fund	350,709	291,813	250,813	293,233	291,954
Glenview Water Fund	2,595,315	5,655,957	5,770,930	5,646,194	5,875,303
Glenview Sanitary Fund	1,231,754	4,156,264	4,247,552	3,426,175	3,209,907
Wholesale Water Fund	72,408	62,816	62,816	62,816	62,816
Commuter Parking Fund	161,698	567,585	567,585	567,585	67,585
North Maine Water & Sewer Fund	392,067	1,224,550	1,326,570	588,663	1,275,844
Facility Repair and Replacement Fund	1,018,785	-	-	-	-
Special Service Area Bond Fund	259,218	256,942	256,942	259,524	241,361
Capital Projects Fund	8,364,557	28,212,032	29,896,145	22,600,270	25,325,873
Glen Capital Projects	209,261	758,576	803,299	2,304,336	1,048,080
Motor Fuel Tax Fund	1,323,242	2,068,980	2,109,175	2,156,238	1,647,672
Total Funds Sources	19,655,427	46,613,971	49,092,052	41,586,051	42,644,992
Personnel Budget by Division					
<i>Full Time Positions</i>					
Administration	5.48	1.56	1.56	1.56	1.56
Facilities	3.33	-	-	-	-
Inspectional Services	8.00	7.00	7.00	5.00	5.00
Planning	-	5.00	5.00	6.00	4.00
Engineering	-	3.00	3.00	3.00	3.00
Capital Improvements	1.52	3.44	3.44	3.44	3.44
Total Full Time	18.33	20.00	20.00	19.00	17.00
<i>Part Time Positions</i>					
Facilities	0.25	-	-	-	-
Inspectional Services	3.60	1.80	1.80	1.80	1.80
Total Part Time	3.85	1.80	1.80	1.80	1.80
Total Full Time Equivalents	22.18	21.80	21.80	20.80	18.80

Administration

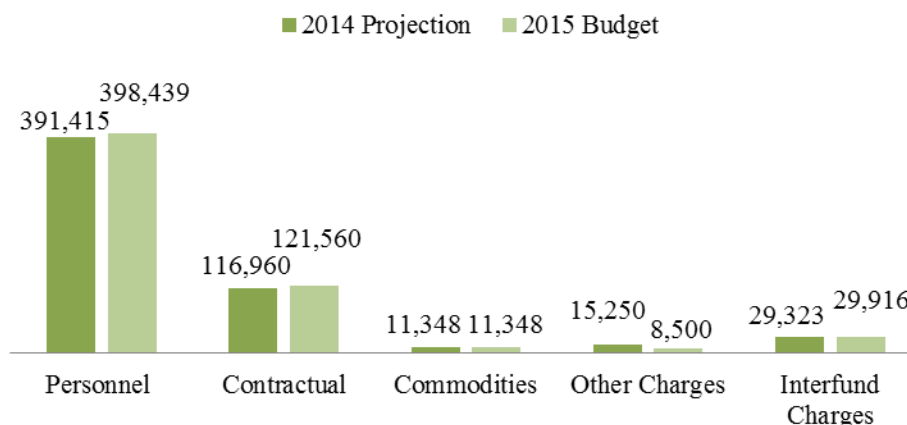
The Administration division of the Community Development Department supports the day-to-day operations. This division includes the Director and Administrative Coordinator. A portion of the personnel costs for staff in the Administration division are directly charged to the Special Tax Allocation Fund per the Tax Increment Financing Retirement Plan. In addition, a portion of personnel costs are directly charged to the Capital Projects division.

2014 Accomplishments

- Secured funding through MWRD for the East of Harms and voluntary buy-out project.
- Facilitated outreach and appraisal process for 18 properties included in MWRD voluntary buy-out areas.
- Secured multiple grants for the construction of a downtown riverwalk project.
- Continued water feasibility study for possible water supply to Morton Grove and Niles.

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.
- 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 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	810,514	302,342	318,295	391,415	398,439
Contractual	103,918	122,560	92,489	116,960	121,560
Commodities	6,979	11,848	10,848	11,348	11,348
Other Charges	5,275	8,500	13,571	15,250	8,500
Total Operating Expenditures	926,686	445,249	435,202	534,972	539,847
<i>Other Expenditures</i>					
Interfund Charges	29,109	29,323	29,323	29,323	29,916
Total Other Expenditures	29,109	29,323	29,323	29,323	29,916
Total Expenditures	955,795	474,572	464,525	564,295	569,763
Funding Sources					
Corporate Fund	687,775	218,535	249,488	306,838	307,158
Special Tax Allocation Fund	268,019	190,107	149,107	191,527	193,751
Glenview Water Fund	0	38,959	38,959	38,959	40,684
Glenview Sanitary Fund	0	17,981	17,981	17,981	18,779
North Maine Water & Sewer Fund	0	8,990	8,990	8,990	9,391
Total Funds Sources	955,795	474,572	464,525	564,295	569,763
Personnel Budget by Position					
<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	-	-	-	-
Capital Project Senior Manager	0.78	-	-	-	-
Senior Civil Engineer	1.00	-	-	-	-
Village Engineer	0.78	-	-	-	-
Project Manager	0.68	-	-	-	-
Total Full Time	5.48	1.56	1.56	1.56	1.56
<i>Part Time Positions</i>					
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	5.48	1.56	1.56	1.56	1.56

* Beginning 1/1/14, allocations for 2 employees in Community Development Administration were moved to a newly created division for Engineering

Also beginning 1/1/14, allocations for 3 employees were moved to the Capital Projects division

Inspectional Services

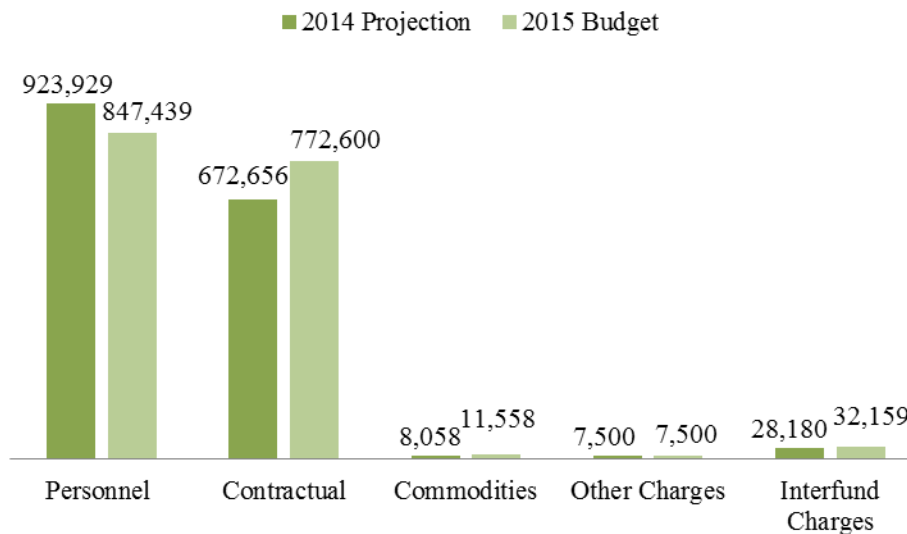
The Inspectional Services Division of the Community Development Department enforces Glenview's building, health, fire, property maintenance and zoning codes. It reviews, approves, inspects, and issues permits for all construction throughout the Village. Inspectional Services staff also follows up on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

2014 Accomplishments

- Continued to evolve the hybrid (public-private) service delivery model by expanding SAFEbuilt's role to provide additional peak support for all plan review and inspections. The 2015 Safebuilt scope was expanded to support additional code enforcement and electrical inspections. The additional flexibility has allowed the Village to expand the types of permits eligible for the Same Day Review (SDR) process.
- Adopted the 2012 edition of the International Building Code.
- Completed inspections and issued occupancy certificates for multiple, large development projects including Heinen's, Midtown Square, and ½ of the Reserve building.
- Inspectional Services performed over 15,000 inspections in 2014.

Expenditure Analysis

- Personnel expenditures have decreased due to the reduction from 6 full-time positions in 2014 to 5 budgeted full-time positions in 2015.
- Contractual expenditures are budgeted based on a normal workload. If additional resources are needed for special projects or situations, funding is found elsewhere.
- Contractual expenditures increased due to the Sanitarians performing Health Inspections in Lincolnwood (Safebuilt covering the Sanitarians Code Enforcement workload), and the transition of electrical inspections to the contractual staff.



Inspectional Services

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	1,268,791	1,068,615	921,142	923,929	847,439
Contractual	692,890	444,750	792,550	672,656	772,600
Commodities	3,504	5,258	5,758	8,058	11,558
Other Charges	4,164	8,500	5,600	7,500	7,500
<i>Total Operating Expenditures</i>	1,969,349	1,527,123	1,725,050	1,612,142	1,639,097
<i>Other Expenditures</i>					
Interfund Charges	33,361	28,180	28,180	28,180	32,159
<i>Total Other Expenditures</i>	33,361	28,180	28,180	28,180	32,159
<i>Total Expenditures</i>	2,002,710	1,555,303	1,753,230	1,640,322	1,671,256
<i>Funding Sources</i>					
Corporate Fund	2,002,710	1,555,303	1,753,230	1,640,322	1,671,256
<i>Total Funds Sources</i>	2,002,710	1,555,303	1,753,230	1,640,322	1,671,256
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
Inspector	2.00	2.00	2.00	1.00	1.00
Sanitarian	2.00	2.00	2.00	2.00	2.00
Plan Review Manager	1.00	1.00	1.00	1.00	1.00
Engineering Technician	1.00	-	-	-	-
Inspectional Services Manager	1.00	1.00	1.00	1.00	1.00
Plan Examiner	1.00	1.00	1.00	-	-
<i>Total Full Time</i>	8.00	7.00	7.00	5.00	5.00
<i>Part Time Positions</i>					
Inspector	3.60	1.80	1.80	1.80	1.80
<i>Total Part Time</i>	3.60	1.80	1.80	1.80	1.80
<i>Total Full Time Equivalent</i>	11.60	8.80	8.80	6.80	6.80

* The Engineering Technician position moved to the newly created Engineering Division effective 1/1/14
The Plan Examiner was promoted to Engineering Project Manager during 2014 and moved to Capital Projects. This position was eliminated due to attrition

Planning

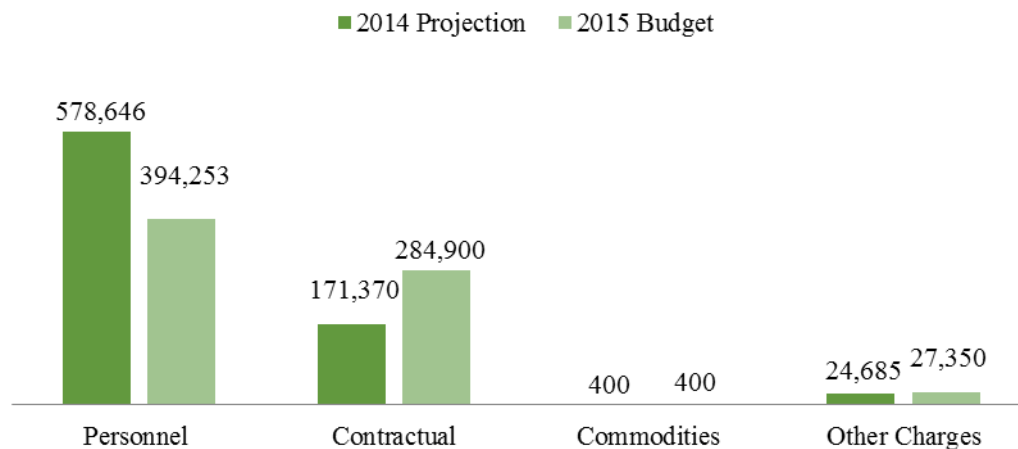
The Planning Division of the Community Development Department leads the economic development of the Village and reviews proposed land uses and development projects to ensure compatibility with the Village's Comprehensive Plan and ordinance requirements. The Division implements major planning initiatives 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.

2014 Accomplishments

- Economic development initiatives include wider business retention outreach and proactively working with property owners to create conceptual redevelopment plans that can be used to market their properties.
- Text amendments for noise requirements, updated parkway tree planting policies, and to allow brewpubs and craft breweries as permitted uses.
- Successfully managed large development projects subject to public review and regulatory processes, including Parcel 24 (Willow Creek Community Church and ER James Homes), Heinen's Grocery Store, GlenStar at I-294/Willow (retail outlot buildings and CVS Pharmacy), Glen Gate Bank (Avon redevelopment), LifeStorage, Hanuman Temple, Abt Electronics Warehouse Expansion, Children's Land Daycare, Old Willow Club, 909 Harlem Apartments, Fire Station 6 (temporary and permanent site), Park Place Hotel, Sunset Village, Riverforest Apartments, and The Preserve at Glenview (Villa Redeemer site annexation).
- Enhanced customer service through updated commission processes, the creation of Appearance Commission instruction videos, a checklist guide for permit applicants trying to determine if their project complies with zoning requirements, and enhancements to the EIC staff report review process.

Expenditure Analysis

- Personnel expenditures have decreased due to the reduction of the Senior Planner and the Economic Development Manager positions.
- 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 2015 Budget also includes \$125,000 for the first phase of Village's Comprehensive Plan (Q3-Q4).
- Other Charges include funding for various commissions and boards.



Planning*

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	530,209	537,070	578,646	394,253
Contractual	-	264,065	180,745	171,370	284,900
Commodities	-	400	400	400	400
Other Charges	-	24,685	20,485	24,685	27,350
Total Operating Expenditures	-	819,359	738,700	775,101	706,903
Total Expenditures	-	819,359	738,700	775,101	706,903
Funding Sources					
Corporate Fund	-	819,359	738,700	775,101	706,903
Total Funds Sources	-	819,359	738,700	775,101	706,903
<u>Personnel Budget by Position</u>					
Full Time Positions					
Planner I	-	2.00	2.00	1.00	1.00
Planner II	-	-	-	2.00	2.00
Senior Planner	-	1.00	1.00	1.00	-
Director of Planning	-	1.00	1.00	1.00	1.00
Economic Development Manager	-	1.00	1.00	1.00	-
Total Full Time	-	5.00	5.00	6.00	4.00
Part Time Positions					
Total Part Time	-	-	-	-	-
Full Time Equivalent	-	5.00	5.00	6.00	4.00

* The budgets for Planning and Economic Development were moved to the Community Development Department effective 1/1/14. Previous Year information can be found on page 228 of this budget book
 A Planner I position was hired during 2014 to replace the Senior Planner. The Senior Planner position is now the Business Process Manager and is budgeted in the Administrative Services Department effective 1/1/15. The Economic Development Manager resigned in 2014 and the position was eliminated through attrition effective 1/1/15

Engineering

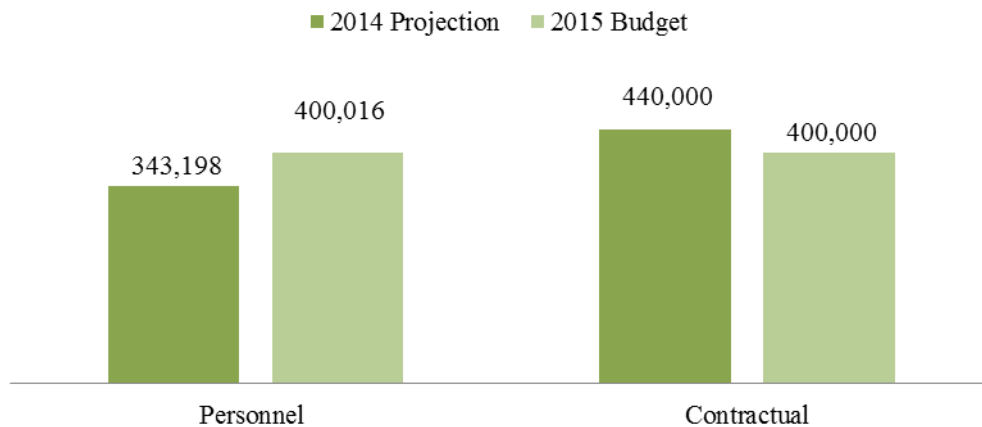
The Engineering Division of the Community Development Department is responsible for developing and implementing plans for the Village's infrastructure, including streets, and sidewalks. Additionally, the division provides engineering services (plan review, inspections and complaints) for all private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

2014 Accomplishments

- Commenced construction on the East of Harms Stormwater Project, which was approved by the Metropolitan Water Reclamation District (MWRD) in the Fall of 2013.
- Commenced construction on the Quick-Win Stormwater Projects located at various locations in the Village.

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.



Engineering*

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	373,380	343,087	343,198	400,016
Contractual	-	215,000	542,000	440,000	400,000
Total Operating Expenditures	-	588,380	885,087	783,198	800,016
Total Expenditures	-	588,380	885,087	783,198	800,016
Funding Sources					
Corporate Fund	-	506,053	802,760	700,871	683,889
Glenview Water Fund	-	52,433	52,433	52,433	72,593
Glenview Sanitary Fund	-	24,837	24,837	24,837	34,474
North Maine Water & Sewer Fund	-	5,057	5,057	5,057	9,060
Total Funds Sources	-	588,380	885,087	783,198	800,016
Personnel Budget by Position					
<i>Full Time Positions</i>					
Engineering Services Manager	-	1.00	1.00	1.00	1.00
Civil Engineer	-	1.00	1.00	1.00	1.00
Engineering Technician	-	1.00	1.00	1.00	1.00
Total Full Time	-	3.00	3.00	3.00	3.00
<i>Part Time Positions</i>					
Administrative Secretary	-	-	-	-	-
Total Full Time Equivalent	-	3.00	3.00	3.00	3.00

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

Facilities Management

Beginning January 1, 2014, the budget for the Facilities Management Division of the Community Development Department was transferred to the Public Works Department.

The 2013 Actuals can be found on the next page. The 2014 Original Budget, 2014 Revised Budget, 2014 Projected Actual and the 2015 Budget can be found in the Public Works Department, Facilities Management Division beginning on page 196 of this budget book.

Facilities Management *

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	419,484	-	-	-	-
Contractual	1,310,947	-	-	-	-
Commodities	539,538	-	-	-	-
Other Charges	3,761	-	-	-	-
Capital Outlay	270,895	-	-	-	-
Total Operating Expenditures	2,544,624	-	-	-	-
<i>Other Expenditures</i>					
Interfund Charges	13,768	-	-	-	-
Total Other Expenditures	13,768	-	-	-	-
Total Expenditures	2,558,393	-	-	-	-
Funding Sources					
Corporate Fund	985,929	-	-	-	-
Special Tax Allocation Fund	82,689	-	-	-	-
Glenview Water Fund	299,115	-	-	-	-
Glenview Sanitary Fund	45,747	-	-	-	-
Wholesale Water Fund	9,592	-	-	-	-
Commuter Parking Fund	94,113	-	-	-	-
North Maine Water & Sewer Fund	22,423	-	-	-	-
Facility Repair and Replacement Fund	1,018,785	-	-	-	-
Total Funds Sources	2,558,393	-	-	-	-
Personnel Budget by Position					
Full Time Positions					
Facilities Assistant	1.00	-	-	-	-
Facilities Manager	1.00	-	-	-	-
Lead Facilities Technician	1.00	-	-	-	-
Customer Service Representative I	0.33	-	-	-	-
Total Full Time	3.33	-	-	-	-
Part Time Positions					
Part Time Seasonal Intern	0.25	-	-	-	-
Total Part Time	0.25	-	-	-	-
Full Time Equivalent	3.58	-	-	-	-

* Effective 1/1/14, the budget for Facilities Management was moved to the Public Works Department budget beginning on page 195 of this budget book.

Capital Projects

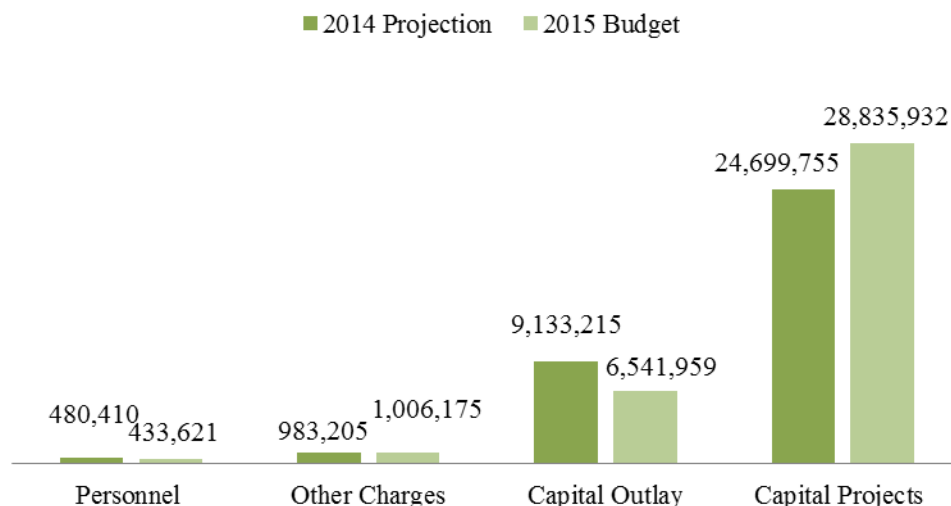
The Capital Projects Division of the Community Development Department is responsible for developing and implementing the Village's Capital Improvement Program (CIP), which includes the planning and funding for the capital maintenance of the Village's core infrastructure including roadways, potable water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

2014 Accomplishments

- The Capital Projects Division was responsible for the construction of over \$14,000,000 in public infrastructure improvements in 2014. The most notable of these improvements was the Greenwood/West Lake Intersection Modernization project, where the intersection was improved by widening the intersection with adding turning lanes, new traffic signals, street lighting, an 8-10 foot wide multi-use concrete path extension from Pickwick Lane to Pflingsten Road, and road resurfacing.
- Another notable improvement was the Dewes, Henley, Harlem Improvement project, where on-site (inline) stormwater detention was installed under the roadways, and the creation of a 9.3 acre-foot dry bottom detention basin. The improvement also consisted of replacing the sanitary and water systems and reconstructing the existing roads.

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 decreased due to the near-completion of the new Fire Station 6.
- Capital Projects increased significantly due to the Corporate Transfer into capital projects for the accelerated stormwater projects as well as anticipated grant money for various capital projects.



Capital Projects

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	255,427	481,733	478,573	480,410	433,621
Contractual	2,171	-	860	860	-
Commodities	-	-	-	1,500	-
Other Charges	133,409	983,205	983,205	983,205	1,006,175
Capital Outlay	1,049,591	9,822,028	10,564,182	9,133,215	6,541,959
Total Operating Expenditures	1,440,598	11,286,966	12,026,819	10,599,190	7,981,755
<i>Other Expenditures</i>					
Capital Projects	9,019,289	29,367,785	30,702,083	24,699,755	28,835,932
Depreciation	1,838,006	1,764,665	1,764,665	1,764,665	1,838,006
Transfer Out	1,581,419	500,000	500,000	500,000	-
Total Other Expenditures	12,438,715	31,632,450	32,966,748	26,964,420	30,673,938
Total Expenditures	13,879,312	42,919,416	44,993,568	37,563,611	38,655,693
<i>Funding Sources</i>					
Corporate Fund	-	259,207	256,046	257,884	229,391
Special Tax Allocation Fund	-	101,706	101,706	101,706	98,203
Glenview Water Fund	2,296,200	5,564,565	5,679,538	5,554,802	5,762,026
Glenview Sanitary Fund	1,186,008	4,113,446	4,204,734	3,383,358	3,156,654
Wholesale Water Fund	62,816	62,816	62,816	62,816	62,816
Commuter Parking Fund	67,585	567,585	567,585	567,585	67,585
North Maine Water & Sewer Fund	369,643	1,210,502	1,312,523	574,615	1,257,393
Capital Projects Fund	8,364,557	28,212,032	29,896,145	22,600,270	25,325,873
Glen Capital Projects	209,261	758,576	803,299	2,304,336	1,048,080
Motor Fuel Tax Fund	1,323,242	2,068,980	2,109,175	2,156,238	1,647,672
Total Funds Sources	13,879,312	42,919,416	44,993,568	37,563,611	38,655,693
<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	-	-	-	-
Capital Project Senior Manager	0.22	1.00	1.00	1.00	1.00
Project Manager/CIP Coordinator	0.22	1.00	1.00	1.00	1.00
Project Manager	0.32	1.00	1.00	1.00	1.00
Total Full Time	1.52	3.44	3.44	3.44	3.44
<i>Part Time Positions</i>					
Total Part Time	-	-	-	-	-
Total Full Time Equivalent	1.52	3.44	3.44	3.44	3.44

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

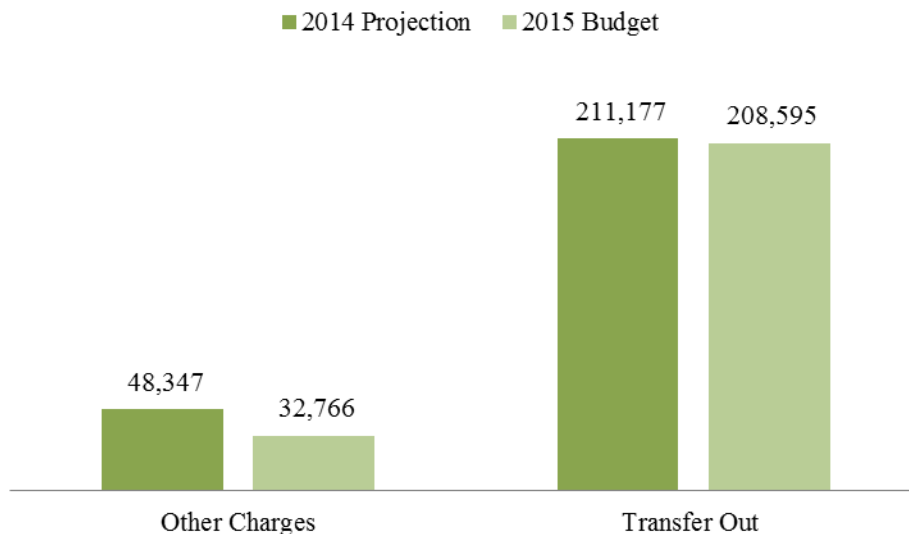
Special Service Areas

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 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Other Charges	50,995	48,347	48,347	48,347	32,766
<i>Total Operating Expenditures</i>	50,995	48,347	48,347	48,347	32,766
<i>Other Expenditures</i>					
Interfund Charges	307	-	-	-	-
Transfer Out	207,915	208,595	208,595	211,177	208,595
<i>Total Other Expenditures</i>	208,223	208,595	208,595	211,177	208,595
<i>Total Expenditures</i>	259,218	256,942	256,942	259,524	241,361
 <i>Funding Sources</i>					
Special Service Area Bond Fund	259,218	256,942	256,942	259,524	241,361
<i>Total Funds Sources</i>	259,218	256,942	256,942	259,524	241,361

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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 2015-2019 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 2014-2019 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.

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

Capital Improvement Program Budget

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

The CIP projects within the annual CIP Budget utilize project length budgeting. Therefore, costs associated with an extensive multi-year projects could span several years but expenditures would be approved in the year that the project was started. For instance, all expenditures associated with the construction of a new municipal building would be approved in 2015 if the project began in 2016 and was completed in 2019.

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 2014 with design of the roadway and then construction of the roadway in 2015, 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 2015-2019, the Village currently plans to directly transfer \$31,400,000 from the Corporate Fund for capital projects.

There is also a minimal impact on the 2015 operating budget associated with the increase in ongoing costs. The budgeted capital items are modifications or improvements to existing capital items and not creations or expansions of capital. Therefore, there is a minimal increase in annual operating costs, such as personnel, supplies, or equipment. In most instances operating costs are projected to remain constant offsetting the impact of inflation.

Non- Routine Capital Expenditures that Impact the Operating Budget

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

Project	Description	Impact on Operating Budget
Seal Coating Pilot Project	As new technologies emerge that claim to extend pavement lives, the Village Public Works and Engineering staff will test some new products to see if a cost-benefit for future maintenance exists.	Small Reduction – Less than \$10K for the purchase of fewer materials.
Water Main Lining	The lining of water mains extends the life of the main and prevents future water main breaks.	Significant Reduction – Greater than \$100K in water main repairs
Sanitary Sewer Lining	The lining of the sewer mains extends the life of the main and prevents infiltration.	Significant Reduction – Greater than \$100K in sewer main repairs
Sanitary Sewer Television Inspections	Sewer televising identifies areas of concern and preventative maintenance is performed	Small Reduction – Less than \$10K in routine maintenance costs
Navy Bypass Sewer Phase II	This project will prevent flooding in various locations	Small Reduction – Less than \$10K in routine maintenance costs
Public Works	Repairs to the facility HVAC system.	Moderate Reduction - \$25K to \$100K for reduced energy costs.
Fire Station 8	Repair of roof that is experiencing rusting and weather corrosion	Moderate Reduction - \$25K to \$100K for reduced emergency repairs
Pump Stations	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 \$1,214,336

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

Road Resurfacing \$2,465,933

Street resurfacing and minor water, sanitary sewer, and storm sewer rehabilitation. Typical work involves grinding of street surface, underground utility spot repairs, minor concrete work, roadway patching, street surface placement, and landscape restoration. Minor Area Repair Strategy – Asphalt (MARS-A) and Minor Area Repair Strategy - Concrete (MARS-C) used throughout the Village is included. There will be a total of 3.0 miles resurfaced in 2015. The roadways include:

- Knight Street (Pfingsten Road to west end)
- Crown Drive/Lane (Knight Street to south end)
- Brookdale (Landwehr to west end)
- Vantage Lane with CDS (Pfingsten to east end)
- Janny Road (Vantage Lane to pavement change)
- Greenbriar Drive (Lotus Lane to Warren Road)
- Mohawk Lane - MARS (Indian Ridge Drive to Saranac Lane)
- Country Lane - MARS (Central Parkway to Longvalley Road)
- Osage Drive – MARS (West CDS to Indian Ridge Drive)
- Harmony - MARS (West dead end to Waukegan Road)
- MARS Asphalt (various locations Village-wide)
- MARS Concrete (supplemental to Public Works budget)

Road Reconstruction \$7,169,567

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 1.6 miles reconstructed in 2015. The roadways include:

- Henley (Elm Street to Spruce Street)
- Dewes Street (Harlem Avenue to Elm Street)
- Sandy Lane (Mary Kay Lane to Debra Lane)
- Debra Lane (Mary Kay Lane to Village limits)
- Heatherfield (Ferndale to Sherwood Road)
- Glenayre Drive (Westview to Central Road)
- Glenridge Drive (Glenayre Drive to Central Road)
- Glen Court (Glenridge Drive to Northeast CDS)

ANCILLARY PROJECTS

Crack Sealing \$87,610

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 \$447,161

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 \$75,000

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

Safe Route to School Sidewalk \$247,375

The proposed sidewalk project is adjacent to Glen Grove School and Flick Park. The proposed improvement will consist of installation of approximately 2,500 linear feet of 5-foot wide sidewalk on Springdale (between existing path and Flick Park) and Knollwood (between Glen Grove School and Flick Park). The sidewalk would be constructed on one side of the street. In addition, approximately 1,600 linear feet of storm sewer will be installed.

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. 2015 reflects year five of the twenty year payback schedule.

Milwaukee/Greenwood/Golf Intersection (IDOT) \$19,550

Traffic signal modernization, installation and modification of sidewalks, curb ramps and crosswalks. Project participants include Village of Glenview and Village of Niles.

Milwaukee/ Resurfacing (IDOT) Sidewalk \$28,750

Roadway resurfacing of Milwaukee Avenue from Glenview Road to Harts Road which is adjacent to Glenview, Niles and Morton Grove.

East Lake Pedestrian Overpass \$35,000

Maintenance repairs of concrete structure and stairs were identified in a recent inspection report.

Village-Wide Bike Route Marking and Signage Ph III \$97,920

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

Seal Coating **\$25,000**

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

WATER SYSTEM PROJECTS

High Priority Water Main Lining Ph I **\$245,000**

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.

Harlem Road Water Main **\$80,000**

There are multiple water mains along Harlem Avenue that have reached the end of their service life and will be consolidated into one single water main. The design work will begin and 2015 and construction is planned for 2017.

Linneman Street **\$409,659**

The water main along Linneman Street has reached the end of its service life and a new 8" water main, water valves, and fire hydrants will be installed from Wedel Lane to Meadowlark Lane. The roadway will be resurfaced within the project limits using MFT funds.

Wagner Road **\$1,021,318**

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 **\$580,000**

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.

Sanitary Sewer Lining **\$467,000**

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

Sanitary Sewer Television Inspections **\$108,160**

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

Cost Sharing Program – Engineering Inspections

\$25,000

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).

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

\$86,528

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

\$105,000

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.

Golf Course Detention Project

\$850,000

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. This is the second year of a two year Village funding commitment.

East of Harms Regional Stormwater Project Construction

\$8,167,000

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. Construction began in Fall 2014 and will be complete in Fall 2015. The Village was successful in securing \$6 million in funding from the Metropolitan Water Reclamation District (MWRD) for this project.

Northfield Woods **\$933,000**

This project will include installing large-diameter storm sewer pipes underneath Magnolia Street and an underground concrete detention chamber in a Village owned lot just west of Magnolia Street. The improvements will add greatly needed storm water storage for the Northfield Woods area. Overland emergency flow routes are also being investigated that would allow flood waters to exit the area and drain to the southwest towards the Des Plaines River, which is the historical flow path. The improvements will reduce local flood levels for every rain event.

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 **\$133,080**

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.

Glen Town Center Streetscape **\$800,000**

This project includes remediation as some components of The Glen Town Center Streetscape will be required to be improved due to ongoing maintenance concerns. Components of the project will include irrigation, street lighting, landscaping and concrete sidewalk. The final scope of work will be as directed by the Village Board.

FACILITIES MANAGEMENT

Public Works – Phase I **\$248,000**

This facility is the administration area at the Public Works campus. HVAC units have reached their life expectancies and are scheduled for replacement. The current generator for Phase I, which provides power for approximately 25% of the building, will be replaced with a generator that will power the entire building.

Public Works – Phase II **\$9,500**

This phase of the campus houses a restroom and fuel filling station, materials, equipment and the Village's road salt supply. Exhaust fan and pedestrian door replacements will be scheduled for this year.

Public Works – Phase III **\$14,000**

This phase of the campus is the main garage that houses the department's vehicles, equipment, materials, etc. 2015 projects include condensing/evaporator unit replacements.

Police Station	\$216,000
Facility camera replacements scheduled for 2015. Future projects include interior remodeling.	
Fire Station 8	\$60,000
Repairs to the roof are scheduled for 2015.	
Fire Station 13	\$50,000
Interior maintenance elements are scheduled for 2015.	
Fire Station 14	\$87,000
Interior maintenance elements are scheduled in 2015.	
Downtown Train Station	\$178,000
This station, built in the mid-1990's, requires needed exterior element repairs. Plaza/Kiss 'n ride area repairs are planned for 2015 as well as HVAC improvements.	
Downtown Train Station – West Platform Warming Shelter	\$5,000
Exterior element repairs are scheduled in 2015.	
North Glenview Train Station	\$35,000
Interior finishes and phased sidewalk replacement is scheduled in 2015.	
West Lake Pump Station	\$8,500
Roof inspection/evaluation will be scheduled in 2015.	
Rugen Jr. Pump Station	\$178,000
Sump pump replacements scheduled for 2015 to help reduce basement flooding during heavy rain events.	
East Lake Lift Station	\$8,000
Asphalt driveway improvements will be completed in 2015.	

CORE INFRASTRUCTURE	2015	2016	2017	2018	2019	TOTAL
Design						
Roadway Design (Pavement Testing, IMS, Surveying)	91,800	-	-	-	-	91,800
CCDD Testing	50,000	-	-	-	-	50,000
ADA Transition Plan	10,000	-	-	-	-	10,000
Road Design (B&W)	459,000	-	-	-	-	459,000
Glenview Road(Downtown) Ph II Engineering (STP)	286,618	-	-	-	-	286,618
Shermer Rd Shared Path use Phase II	75,000	-	-	-	-	75,000
Bridge and Retaining Wall Inspection and Assessment	6,918	-	-	-	-	6,918
Chestnut Bridge Phase II Engineering	120,000	-	-	-	-	120,000
IMS Village Wide Retesting	105,000	-	-	-	-	105,000
Natural Resource Project Design	10,000	-	-	-	-	10,000
Design Subtotal	1,214,336	652,381	601,600	425,000	425,000	\$ 3,318,317
Road Resurfacing						
Knight Street	299,127	-	-	-	-	299,127
Crown Drive/Lane	783,448	-	-	-	-	783,448
Brookdale	39,658	-	-	-	-	39,658
Vantage w/CDS	739,170	-	-	-	-	739,170
Janny Road	18,313	-	-	-	-	18,313
Greenbriar Drive	114,912	-	-	-	-	114,912
Mohawk Lane (MARS)	104,898	-	-	-	-	104,898
Country Lane (MARS)	27,761	-	-	-	-	27,761
Osage Drive (MARS)	22,804	-	-	-	-	22,804
Harmony (MARS)	60,282	-	-	-	-	60,282
MARS Asphalt (INCL. Church St. South of Glenview Rd)	169,242	-	-	-	-	169,242
MARS Concrete Supplemental to PW	86,320	-	-	-	-	86,320
Road Resurfacing Subtotal	2,465,934	4,536,455	2,526,265	3,791,694	2,698,097	\$ 16,018,445
Road Reconstruction						
Henley	657,612	-	-	-	-	657,612
Dewes Street	1,733,024	-	-	-	-	1,733,024
Sandy Lane	871,032	-	-	-	-	871,032
Debra Lane	377,444	-	-	-	-	377,444
Heatherfield	1,477,272	-	-	-	-	1,477,272
Glenayre Drive	1,124,304	-	-	-	-	1,124,304
Glenridge	733,559	-	-	-	-	733,559
Glen Court	195,321	-	-	-	-	195,321
Road Reconstruction Subtotal	7,169,568	4,699,964	3,684,451	6,383,931	5,240,798	\$ 27,178,712
Ancillary Projects						
Reach 1 Payback(year 5)	24,557	24,557	24,557	24,557	24,557	122,785
Natural Resource Project Construction	44,000	44,000	44,000	44,000	44,000	220,000
Safe Route to School Sidewalk	247,375	-	-	-	-	247,375
Village-Wide Bike Route Marking and Signage Ph III	97,920	-	-	-	-	97,920
Miscellaneous Restoration / Tree Trimming & Removal	75,000	78,000	81,120	84,365	84,365	402,850
Crack Sealing (Managed by PW & Baxter)	87,610	91,114	94,759	94,759	94,759	463,001
Seal Coating	25,000	25,000	-	-	-	75,000
Milwaukee/Greenwood/Golf Intersection (Idot)	19,550	-	-	-	-	19,550
Milwaukee Resurfacing (Idot) Sidewalk	28,750	-	-	-	-	28,750
East Lake pedestrian overpass	35,000	-	-	-	-	35,000
Inspectional Services(B&W)	446,761	456,074	325,984	425,861	348,446	2,003,126
Chestnut Bridge Ph III Construction	-	158,400	-	-	-	158,400
Chestnut Bridge Ph III Inspections	-	88,000	-	-	-	88,000
Branding and Gateway and Wayfinding Signage	-	400,000	-	-	-	400,000
Harlem Ave (Glenview to Golf) Construction (STP)	-	-	1,975,584	-	-	1,975,584
Ph III Inspectional Services (B&W) - Harlem (Glenview to Golf) (STP)	-	-	139,105	-	-	139,105
Glenview Road (Downtown) Construction (STP)	-	-	961,754	-	-	961,754
Ph III Inspectional Services (B&W) - Glenview Road Downtown (STP)	-	-	224,724	-	-	224,724
Shermer Rd Path Construction	-	-	229,080	-	-	229,080
Shermer Rd Path Construction Engineering	-	-	114,537	-	-	114,537
Glenview Road Additional Streetscape	-	-	500,000	-	-	500,000
Willow/Sanders (IDOT)	-	-	-	-	181,150	181,150
Willow/Pfingsten (IDOT)	-	-	-	-	57,500	57,500
Lake/Milwaukee (IDOT)	-	-	-	-	1,019,000	1,019,000
Baxter Trail/Fence-Connection from Chestnut to N' end of Loyola Academy fields split rail)	-	-	-	-	140,000	140,000
Ancillary Projects Subtotal	1,131,523	1,365,145	4,740,204	673,542	1,993,777	\$ 9,904,191
Water System Projects						
Harlem Water Main Design	80,000	-	-	-	-	80,000
High Priority Water Main Lining Design	13,500	-	-	-	-	13,500
Wagner Road Lining	1,021,318	-	-	-	-	1,021,318
Linneman Street (Henking/Wedel/Meadowlark)	409,659	-	-	-	-	409,659
High Priority Water Main Lining	231,500	-	434,000	325,000	250,000	1,240,500
Pine Street	-	787,544	-	-	-	787,544
Happy Hollow (Willowbrook School)	-	1,559,428	-	-	-	1,559,428
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
Queens SSA	-	-	340,200	-	-	340,200
Willow Road Relocation	-	-	140,000	-	-	140,000
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
Elmdale and Pickwick (North of W Lake)	-	-	-	-	1,200,000	1,200,000
Beech Drive Water Main (AVOCA)	-	-	-	-	200,000	200,000
Water Master Plan Priority	-	-	-	-	1,039,000	1,039,000
Water System Projects Subtotal	1,755,977	2,346,972	1,669,200	1,658,600	2,689,000	10,119,749

CORE INFRASTRUCTURE	2015	2016	2017	2018	2019	TOTAL
Sanitary Sewer Projects						
Sanitary Sewer TV Inspections (review & report)	108,160	112,486	116,986	116,986	116,986	571,604
Sanitary Sewer Lining	347,000	-	36,500	175,000	350,000	908,500
Sanitary Sewer Lining - Tier 1	120,000	-	-	-	-	120,000
East of Harm Sanitary Phase III	580,000	-	-	-	-	580,000
Cost Sharing Program - Overhead Sanitary Conversion	50,000	45,000	50,000	50,000	50,000	245,000
Wagner SSES SSA	-	162,560	-	-	-	162,560
Sanitary Sewer Projects Subtotal	1,205,160	320,046	203,486	341,986	516,986	2,587,664
Storm Water Projects						
Storm Sewer TV Inspections (review & report)	86,528	89,989	93,589	93,589	93,589	457,284
Accelerated Stormwater Design	-	50,000	240,000	-	-	290,000
Glenview Park Golf Club (Final Payment)	850,000	-	-	-	-	850,000
Cost Sharing - Rain Garden Program	15,000	15,000	15,000	15,000	15,000	75,000
Storm Water Lining	65,000	50,000	130,000	50,000	50,000	345,000
Northfield Woods	933,000	-	-	-	-	933,000
East of Harm Regional Storm	9,570,990	-	-	-	-	9,570,990
East of Harms Inspections	-	-	-	-	-	-
Swainwood Detention (phase II)	-	-	-	-	-	-
Floodway Buyout Program	550,000	-	-	-	-	550,000
Scott Foresman Detention	-	-	-	-	-	-
Cost Sharing Program - Engineering Inspections	25,000	20,000	20,000	20,000	20,000	105,000
North Glenayre Drive	-	250,000	-	-	-	250,000
Park Manor	-	1,200,000	-	-	-	1,200,000
Wedel	-	200,000	-	-	-	200,000
Inline Detention	-	250,000	-	-	-	250,000
GOA - Near North (Includes Cole Park)	-	600,000	-	-	-	600,000
Tall Trees Culverts Phase I	-	300,000	-	-	-	300,000
Pine Park (Grant Proceeds and Park District Funding)	-	-	-	-	-	-
Greenwood/Winnetka	-	-	1,000,000	-	-	1,000,000
GOA - Northeast	-	-	600,000	-	-	600,000
Bette/Gloria	-	-	-	-	-	-
Glenwood/Central (MWRD Funding)	-	-	-	-	-	-
Tall Trees River Separation Project	-	-	-	-	-	-
Tall Trees Culvert Phase II	-	-	300,000	-	-	300,000
Storm Water Projects Subtotal	12,095,518	3,024,989	2,398,589	178,589	178,589	17,876,274
TOTAL CORE INFRASTRUCTURE USES	27,038,016	16,945,952	15,823,795	13,453,342	13,742,247	\$ 87,003,352
NORTH MAINE UTILITIES						
Infrastructure Projects Based on the Master Plan	735,887	735,887	735,887	735,887	735,887	3,679,435
TOTAL NORTH MAINE USES	735,887	735,887	735,887	735,887	735,887	3,679,435
THE GLEN						
Development Department Fees	133,080	128,949	-	-	-	262,029
Glen Town Center Streetscape	800,000	-	-	-	-	800,000
Storm Water Control Devices Design	45,000	-	-	-	-	45,000
Patriot Blvd (GLEN) south	-	249,886	-	-	-	249,886
Patriot Blvd (GLEN) north	-	1,403,462	-	-	-	1,403,462
Chestnut Ave (GLEN)	-	108,963	-	-	-	108,963
West Lake Ave (GLEN)	-	640,640	524,160	-	-	1,164,800
Storm Water Control Devices	-	900,000	-	-	-	900,000
Lehigh Avenue (GLEN)	-	-	1,594,164	-	-	1,594,164
TOTAL GLEN USES	978,080	3,431,900	2,118,324	-	-	6,528,304
PUBLIC WORKS						
Facilities Management						
Village Hall	-	-	-	-	-	-
Inspection Annex	-	-	-	-	-	-
Support Services	-	-	-	-	-	-
Capital Projects	-	6,000	5,000	-	85,000	96,000
Public Works Ph I	248,000	246,500	46,000	-	-	540,500
Public Works Ph II	9,500	-	8,000	-	52,000	69,500
Public Works Ph III	14,000	-	95,000	15,000	-	124,000
Police Station	216,000	110,000	82,000	111,000	25,000	544,000
Fire Station 6 -1815 Glenview RD	-	-	-	-	-	-
Fire Station 7	-	4,000	-	-	-	4,000
Fire Station 8	60,000	86,000	72,000	83,000	24,000	325,000
Fire Station 13	50,000	24,000	-	19,000	10,000	103,000
Fire Station 14	87,000	56,000	-	5,000	11,000	159,000
Gallery Park Well House	-	-	-	-	-	-
North Parking Garage	-	-	-	-	-	-
South Parking Garage	-	-	-	-	-	-
Salt Storage Structure	-	-	-	-	-	-
Facilities Management Subtotal	684,500	532,500	308,000	233,000	207,000	1,965,000
Water Facilities and Train Stations						
Downtown Train Station	178,000	46,000	10,000	65,000	20,000	319,000
Downtown Train Station West Platform Warming Shelter	5,000	-	-	-	-	5,000
North Glen Train Station	35,000	110,000	10,000	10,000	-	165,000
North Glen Train Station Warming House	-	-	-	-	-	-
West Lake Pump Station	8,500	-	-	-	-	8,500
Rugen Sr. Pump Station	-	15,000	-	-	-	15,000
Rugen Jr. Pump Station	178,000	-	-	-	-	178,000
Laramie Pump Station	-	-	-	-	-	-
East Lake Lift Station	8,000	-	-	-	-	8,000
Heatherfield Lift Station	-	-	-	-	-	-
Waukegan Road Elevated Tank	-	-	-	-	-	-
Water Facilities and Train Stations Subtotal	412,500	171,000	20,000	75,000	20,000	698,500
Total Public Works	1,097,000	703,500	328,000	308,000	227,000	2,663,500
TOTAL 2015-2019 CAPITAL IMPROVEMENT PROGRAM	\$ 29,848,983	\$ 21,817,239	\$ 19,006,006	\$ 14,497,229	\$ 14,705,134	\$ 99,874,591

Debt Management

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

Long-Term Bonds

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

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

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

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

Bond Types

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

General Obligation Bonds

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

Revenue Bonds

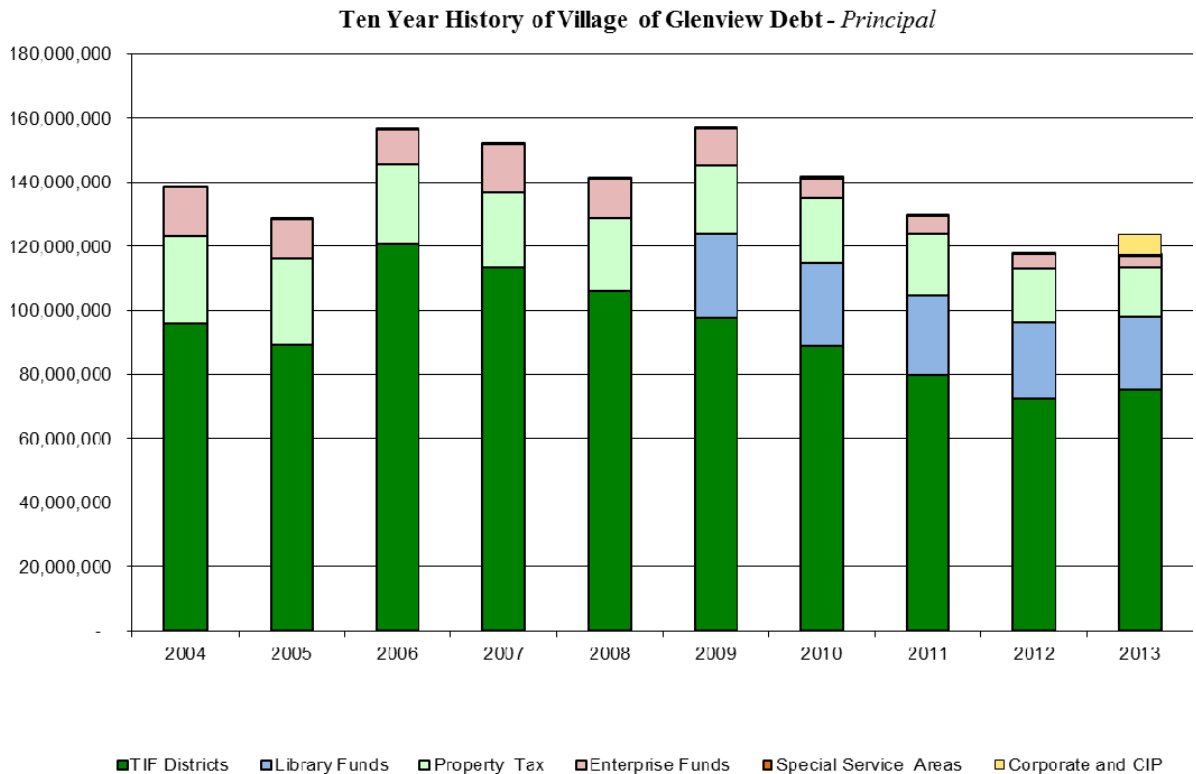
These bonds are similar to general obligation bonds except that they do not have the support of local property tax base for repayment. Instead, a source of revenue related to the project is pledged for repayment of the bonds. A typical revenue bond is related to the Water Fund. The user charges of the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

Special Service Area Bonds

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

Village of Glenview Debt

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



* Source: Village of Glenview Finance Department Records

As of December 31, 2013, the Village has borrowed \$158,558,827 through eleven bonds, one note payable and two loans. Of that amount, the Village’s current outstanding debt at December 31, 2013 is:

Principal	\$ 123,496,687
Interest	\$ 22,932,583
Total	\$ 146,429,270

This outstanding debt repayment is through 2033 and is paid through multiple sources, including:

Property Tax	Corporate and CIP Funds	Library	Enterprise Funds	TIF Funds	Total Government Debt
15,800,000	6,491,488	22,705,000	3,335,199	75,165,000	123,496,687

The 2013 Tax Levy requirement to meet debt service payments on the outstanding bonds is \$8,737,339; although \$4,956,108 is abated leaving a net requirement of \$3,781,231. 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 plans 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.

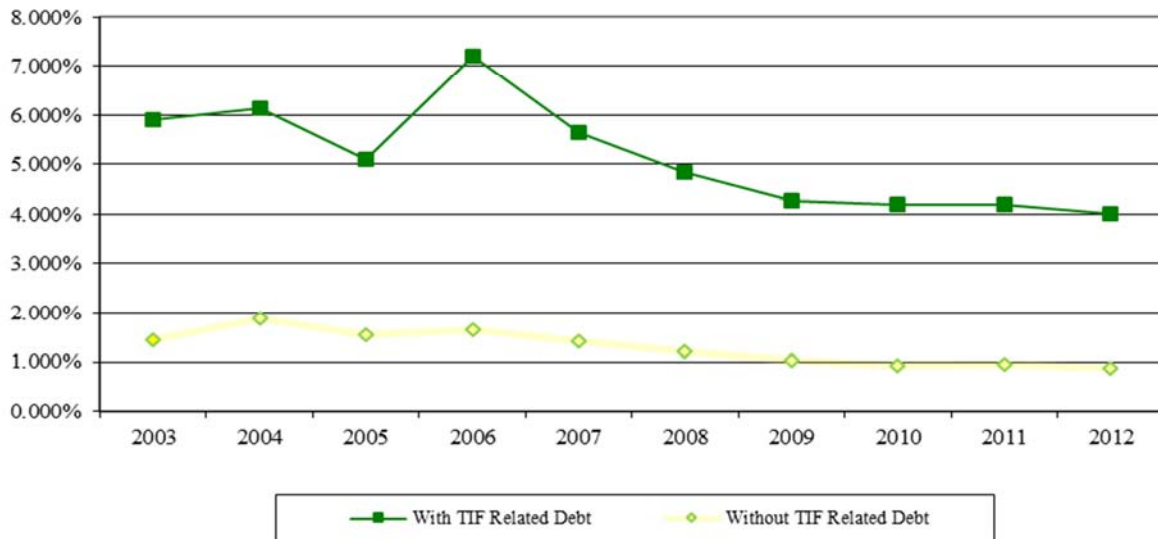
There are no set standards for the three guidelines because each community has a different set of circumstances. Communities that are growing must fund infrastructure projects before development can occur and will have higher debt burdens until businesses and people move-in, allowing the local economy 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 4.024%. This falls outside of Moody’s average range of 3.00 - 4.00%; however, once you remove Tax Increment F related debt, the percentage falls to .863%. 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 TIF related debt and without TIF 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 4.024%, which is below the limit for non-home rule communities. This indicator is important because once the TIFs are completed; property in the TIF becomes part of the total EAV and will drive down this percentage rate.

Percentage of Debt per Equalized Assessed Valuation (EAV)

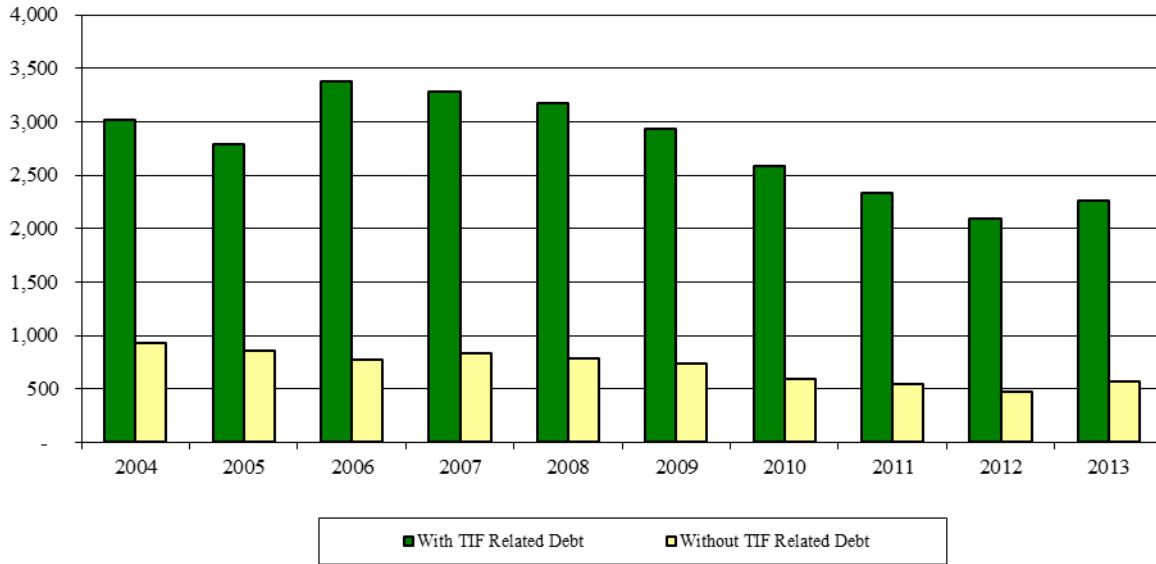


* Source: Cook County Clerk's Office and Village of Glenview Finance Department Records

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 \$2,255 with TIF related debt and \$564 without TIF related debt.

Total Debt per Capita

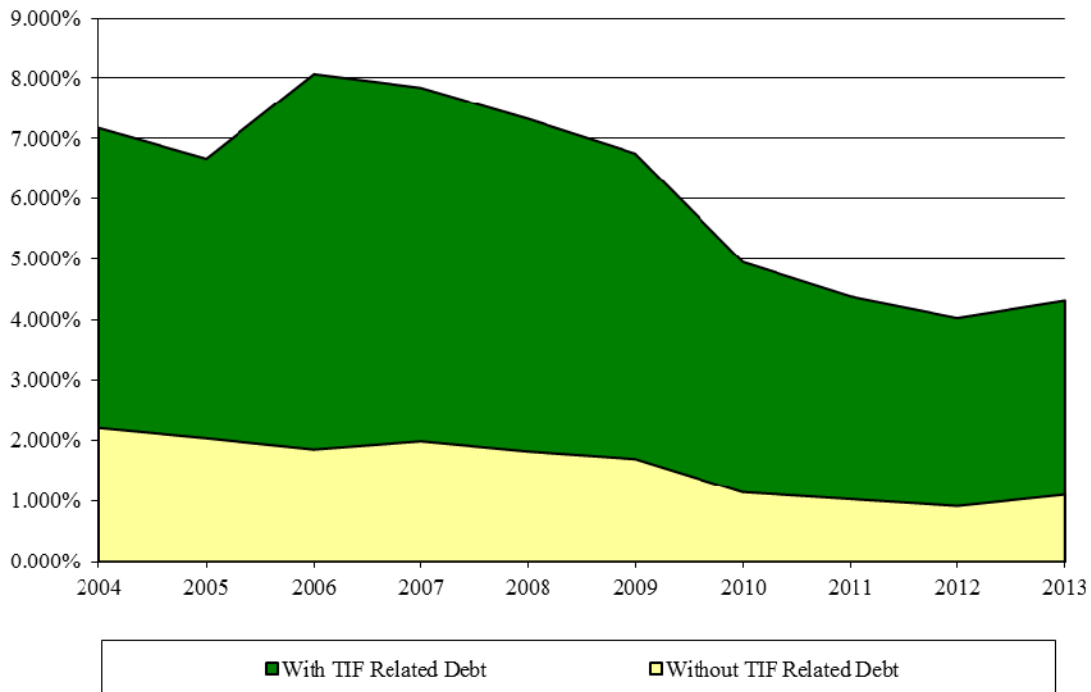


* Source: Cook County Clerk's Office, U.S. Census Bureau, and Village of Glenview Finance Department Records

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 TIF related debt the ratio is 4.318% and without TIF related debt the ratio is 1.098%.

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, 2013 (the latest audited information available):

General Obligation and Corporate Purpose Bonds						
Debt Title	Purpose	Source of Repayment	Interest Rate(s)	Date of Maturity	Authorized Issue	Principal Outstanding
GO Bond Series 2004B	New Police Headquarters Facility	Property Tax Levy (Debt Service)	4.000%	2014	\$ 22,315,000	\$ 1,225,000
GO Bond Series 2006A	Glen Development	Glen Development Project Revenues (TIF)	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	\$ 1,850,000
GO Bond Taxable Series 2007B	Infrastructure Improvements	North Maine Water and Sewerage Fund	4.800% 5.000%	2016	\$ 1,200,000	\$ 390,000
GO Bond Series 2009A	New Library Building	Property Tax Levy (Debt Service)	3.000% 4.125%	2029	\$ 26,300,000	\$ 22,705,000
GO Refunding Bond Series 2009D	Glen Development	Glen Development Project Revenues (TIF)	2.000% 4.000%	2018	\$ 11,290,000	\$ 6,835,000
GO Refunding Bond Series 2012A	Refunding of Series 2004A	Glen Development Project Revenues (TIF)	3.000% 4.000%	2021	\$ 18,090,000	\$ 18,090,000
GO Refunding Bond Series 2012B	Refunding of Series 2004B	Property Tax Levy (Debt Service)	3.000% 4.000%	2024	\$ 14,575,000	\$ 14,575,000
GO Refunding Bond Series 2012C	Refunding of Series 2005	Glen Development Project Revenues (TIF)	2.000% 3.000%	2018	\$ 7,730,000	\$ 7,730,000
GO Bond Series 2013A	Village Hall Relocation Project	Corporate Fund	2.000% 4.000%	2033	\$ 6,065,000	\$ 6,065,000
GO Bond Series 2013B	Waukegan/Golf Intersection Improvements	Waukegan/Golf Project Revenues (TIF)	2.000% 3.500%	2023	\$ 4,385,000	\$ 4,385,000
Notes Payable						
CPN 1997	System Improvements	North Maine Water and Sewerage Fund	4.942%	2019	\$ 2,850,000	\$ 1,095,199
Loans Payable						
Taxable-Term Loan	Refinancing 2009E Bonds (Glen Development Property Acquisition)	Glen Development Project (Land Sale Revenue)	Variable	2014	\$ 28,125,000	\$ 28,125,000
IEPA Wastewater, American Recovery and Reinvestment Act of 2009 (ARA) Loan	Waste Water Project	Capital Projects Fund	0.000%	2031	\$ 633,827	\$ 426,488

Village of Glenview, Illinois

Corporate Purpose Notes Series 1997

Long-term Debt Requirements

December 31, 2013

Date of issue: September 2, 1997
 Date of maturity: September 1, 2019
 Authorized issue: \$ 2,850,000
 Interest rate: 4.942%
 Interest dates: September 1
 Principal maturity date: September 1
 Payable at: North Suburban Public Utility, Overland Park, Kansas

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements		
	Principal	Interest	Total
2014	\$ 161,249	\$ 54,128	\$ 215,377
2015	169,219	46,158	215,377
2016	177,582	37,795	215,377
2017	186,359	29,018	215,377
2018	195,569	19,808	215,377
2019	205,221	10,143	215,364
	<u>\$ 1,095,199</u>	<u>\$ 197,050</u>	<u>\$ 1,292,249</u>

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

Village of Glenview, Illinois

General Obligation Bond Series 2004B

Long-term Debt Requirements

December 31, 2013

Date of issue: August 1, 2004
 Date of maturity: December 1, 2024*
 Authorized issue: \$ 22,315,000
 Denomination of bonds: \$ 5,000
 Interest rate: 4.000%
 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			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2014	\$ 1,225,000	\$ 49,000	\$ 1,274,000	2014	\$ 24,500	2014	\$ 24,500

*Note: In 2012, the Village refunded Series 2004B with the proceeds from the issuance of Series 2012B. The refunding included all principal and interest starting in 2015. The remaining Principal and interest is payable from a property tax levy.

Village of Glenview, Illinois

General Obligation Bond Series 2006A

Long-term Debt Requirements

December 31, 2013

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	Requirements			Interest Due on			
	December 31	Principal	Interest	Total	June 1	Amount	December 1
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>\$ 1,331,252</u>	<u>\$ 11,331,252</u>		<u>\$ 665,626</u>		<u>\$ 665,626</u>

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

Village of Glenview, Illinois

General Obligation Bond Series 2007A

Long-term Debt Requirements

December 31, 2013

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	Requirements			Interest Due on					
	December 31	Principal	Interest	Total	June 1	Amount	December 1	Amount	
2014	\$	600,000	\$	66,338	\$	666,338	2014	\$	33,169
2015		615,000		45,338		660,338	2015		22,669
2016		635,000		23,812		658,812	2016		11,906
	\$	<u>1,850,000</u>	\$	<u>135,488</u>	\$	<u>1,985,488</u>		\$	<u>67,744</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, 2013

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	
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
	\$	390,000	\$	38,804	\$	428,804		\$	19,402

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, 2013

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
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>\$ 22,705,000</u>	<u>\$ 8,202,290</u>	<u>\$ 30,907,290</u>		<u>\$4,101,149</u>		<u>\$4,101,149</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, 2013

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	Requirements			Interest Due on					
	December 31	Principal	Interest	Total	June 1	Amount	December 1	Amount	
2014	\$	1,380,000	\$	211,750	\$	1,591,750	2014	\$	105,875
2015		1,370,000		177,250		1,547,250	2015		88,625
2016		1,365,000		136,150		1,501,150	2016		68,075
2017		1,360,000		95,200		1,455,200	2017		47,600
2018		1,360,000		54,400		1,414,400	2018		27,200
	\$	<u>6,835,000</u>	\$	<u>674,750</u>	\$	<u>7,509,750</u>		\$	<u>337,375</u>

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

Village of Glenview, Illinois

Illinois Environmental Protection Agency Loan

Long-term Debt Requirements

December 31, 2013

Date of issue: October 1, 2010
 Date of maturity: April 14, 2031
 Authorized issue: \$ 633,827
 Interest rates: 0.00%
 Principal maturity date: April 14 and October 14
 Payable at: Illinois Environmental Protection Agency
 Loan Number: L17-4483

FUTURE PRINCIPAL REQUIREMENTS

Fiscal Year Ending	Requirements		
	April 14	October 14	Total
2014	\$ 12,185	\$ 12,185	\$ 24,371
2015	12,185	12,185	24,371
2016	12,185	12,185	24,371
2017	12,185	12,185	24,371
2018	12,185	12,185	24,371
2019	12,185	12,185	24,371
2020	12,185	12,185	24,371
2021	12,185	12,185	24,371
2022	12,185	12,185	24,371
2023	12,185	12,185	24,371
2024	12,185	12,185	24,371
2025	12,185	12,185	24,371
2026	12,185	12,185	24,371
2027	12,185	12,185	24,371
2028	12,185	12,185	24,371
2029	12,185	12,185	24,371
2030	12,185	12,185	24,371
2031	12,185	-	12,185
	<u>\$ 219,336</u>	<u>\$ 207,151</u>	<u>\$ 426,488</u>

Note: Principal will be paid by the Capital Projects Fund

Village of Glenview, Illinois

General Obligation Refunding Bond, Series 2012A

Long-term Debt Requirements

December 31, 2013

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
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>\$ 4,306,500</u>	<u>\$ 22,396,500</u>		<u>\$2,153,250</u>		<u>\$2,153,250</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, 2013

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
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>\$ 3,801,100</u>	<u>\$ 18,376,100</u>		<u>\$1,900,550</u>		<u>\$1,900,550</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, 2013

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
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>\$ 681,750</u>	<u>\$ 8,411,750</u>		<u>\$ 340,875</u>		<u>\$ 340,875</u>

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

Village of Glenview, Illinois

General Obligation Bonds, Series 2013A

Long-term Debt Requirements

December 31, 2013

Date of issue:	December 19, 2013
Date of maturity:	December 1, 2033
Authorized issue:	\$ 6,065,000
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
2014	\$ 245,000	\$ 185,043	\$ 430,043	2014	\$ 87,652	2014	\$ 97,391
2015	240,000	189,882	429,882	2015	94,941	2015	94,941
2016	245,000	185,082	430,082	2016	92,541	2016	92,541
2017	245,000	180,182	425,182	2017	90,091	2017	90,091
2018	250,000	175,282	425,282	2018	87,641	2018	87,641
2019	260,000	170,282	430,282	2019	85,141	2019	85,141
2020	265,000	165,082	430,082	2020	82,541	2020	82,541
2021	270,000	157,132	427,132	2021	78,566	2021	78,566
2022	280,000	149,032	429,032	2022	74,516	2022	74,516
2023	285,000	140,632	425,632	2023	70,316	2023	70,316
2024	295,000	132,082	427,082	2024	66,041	2024	66,041
2025	305,000	123,232	428,232	2025	61,616	2025	61,616
2026	315,000	113,626	428,626	2026	56,813	2026	56,813
2027	325,000	102,600	427,600	2027	51,300	2027	51,300
2028	340,000	89,600	429,600	2028	44,800	2028	44,800
2029	350,000	76,000	426,000	2029	38,000	2029	38,000
2030	365,000	62,000	427,000	2030	31,000	2030	31,000
2031	380,000	47,400	427,400	2031	23,700	2031	23,700
2032	395,000	32,200	427,200	2032	16,100	2032	16,100
2033	410,000	16,400	426,400	2033	8,200	2033	8,200
	<u>\$ 6,065,000</u>	<u>\$ 2,492,771</u>	<u>\$ 8,557,771</u>		<u>\$1,241,516</u>		<u>\$1,251,255</u>

Note: Principal and interest will be paid by the Debt Service Fund via a transfer from the Corporate Fund.

Village of Glenview, Illinois

General Obligation Bonds, Series 2013B

Long-term Debt Requirements

December 31, 2013

Date of issue:	December 19, 2013
Date of maturity:	December 1, 2023
Authorized issue:	\$ 4,385,000
Denomination of bonds:	\$ 5,000
Interest rates:	1.50% - 3.50%
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			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2014	\$ -	\$ 110,278	\$ 110,278	2014	\$ 52,237	2014	\$ 58,041
2015	-	116,082	116,082	2015	58,041	2015	58,041
2016	-	116,082	116,082	2016	58,041	2016	58,041
2017	585,000	116,082	701,082	2017	58,041	2017	58,041
2018	595,000	107,308	702,308	2018	53,654	2018	53,654
2019	605,000	95,408	700,408	2019	47,704	2019	47,704
2020	620,000	81,190	701,190	2020	40,595	2020	40,595
2021	640,000	64,450	704,450	2021	32,225	2021	32,225
2022	660,000	45,250	705,250	2022	22,625	2022	22,625
2023	680,000	23,800	703,800	2023	11,900	2023	11,900
	<u>\$ 4,385,000</u>	<u>\$ 875,930</u>	<u>\$ 5,260,930</u>		<u>\$ 435,063</u>		<u>\$ 440,867</u>

Note: Principal and interest will be paid by the Waukegan/Golf TIF Fund

Village of Glenview, Illinois

Taxable-Term Loan

Long-term Debt Requirements
December 31, 2013

Date of issue: November 25, 2013
 Date of maturity: December 1, 2014
 Authorized issue: \$ 28,125,000
 Interest rates: Variable, adjusts on first of each month to LIBOR plus 35 Basis Points (BPS)
 Interest dates: June 1 and December 1
 Principal maturity date: December 1
 Payable at: Glenview State Bank

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending	Requirements			Estimated Interest Due on				
	December 31	Principal	Interest	Total	June 1	Amount	December 1	Amount
2014		\$ 28,125,000	\$ 145,898	\$ 28,270,898	2014	\$ 72,949	2014	\$ 72,949

Note: Principal and interest will be paid by the Special Tax Allocation Fund

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VILLAGE OF GLENVIEW



COMPONENT UNIT

Glenview Public Library Fund

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013	Original	Revised	Projected	2015
	Actual	Budget	Budget	Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$2,944,537	\$2,892,956	\$2,892,956	\$2,892,956	\$2,780,446
<i>Budgeted Revenues</i>					
Local Taxes	5,760,621	5,838,589	5,838,589	5,838,589	5,936,578
Fees and Fines	75,555	64,000	64,000	75,000	75,000
Charges for Services	58,034	69,750	69,750	58,750	58,750
Intergovernmental	961,051	1,037,762	1,037,762	1,044,490	1,038,538
Investment Income	13,400	11,500	11,500	11,500	11,500
Other/Miscellaneous	37,523	39,500	39,500	39,500	39,500
<i>Total Revenues</i>	6,906,184	7,061,101	7,061,101	7,067,828	7,159,866
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	5,119,989	5,270,902	5,270,902	5,304,192	5,341,748
Contractual Services	1,128,161	1,166,708	1,166,708	1,151,593	1,176,790
Commodities	608,524	667,775	667,775	631,853	654,545
Other Operating Costs	93,455	103,870	103,870	88,550	105,565
Capital Outlay	7,636	7,750	7,750	4,150	7,850
<i>Total Operating Expenditures</i>	6,957,764	7,217,005	7,217,005	7,180,339	7,286,498
<i>Other Expenditures</i>					
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	6,957,764	7,217,005	7,217,005	7,180,339	7,286,498
<i>Ending Fund Balance/ Net Position</i>	\$ 2,892,956	\$ 2,737,051	\$ 2,737,051	\$ 2,780,446	\$ 2,653,814
Ending Fund Balance as a Percent of Total Subsequent Yr Total Expenditures	40.09%	37.56%	37.56%	38.16%	35.85%

Library New Building Fund

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance/ Net Position</i>	(\$5,000)	\$0	\$0	\$0	\$0
<i>Budgeted Revenues</i>					
Transfer in from Gift Funds	32,738	-	-	-	-
<i>Total Revenues</i>	32,738	0	0	0	-
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Capital Outlay-Building	27,738	-	-	-	-
<i>Total Operating Expenditures</i>	27,738	0	0	0	-
<i>Total Expenditures</i>	27,738	0	0	0	-
<i>Surplus/(Deficit)</i>	5,000	-	-	0	-
<i>Ending Fund Balance/ Net Position</i>	\$0	\$0	\$0	\$0	\$0

Library Debt Service 2009A Bond Fund

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ 115,157	\$ 189,605	\$ 189,605	\$ 189,605	\$ 270,297
<i>Budgeted Revenues</i>					
Property Tax	2,020,861	1,961,148	1,961,148	2,018,417	1,958,270
Investment Income	2,919	2,820	2,820	4,256	4,000
<i>Total Revenues</i>	2,023,779	1,963,968	1,963,968	2,022,673	1,962,270
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Bond Principal	1,070,000	1,095,000	1,095,000	1,095,000	1,125,000
Bond Interest	878,831	846,731	846,731	846,731	813,881
Escrow Agent Fee	500	250	250	250	250
<i>Total Operating Expenditures</i>	1,949,331	1,941,981	1,941,981	1,941,981	1,939,131
<i>Total Expenditures</i>	1,949,331	1,941,981	1,941,981	1,941,981	1,939,131
<i>Surplus/(Deficit)</i>	74,448	21,987	21,987	80,692	23,139
<i>Ending Fund Balance/ Net Position</i>	\$ 189,605	\$ 211,592	\$ 211,592	\$ 270,297	\$ 293,436

Library Special Reserve Fund

	Fiscal Year	Fiscal Year 2014			Fiscal Year
	2013 Actual	Original Budget	Revised Budget	Projected Actual	2015 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ 650,217	\$ 651,819	\$ 651,819	\$ 651,819	\$ 551,319
<i>Budgeted Revenues</i>					
Investment Income	1,602	1,500	1,500	2,800	2,500
<i>Total Revenues</i>	1,602	1,500	1,500	2,800	2,500
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Capital Outlay	-	200,000	200,000	103,300	31,500
<i>Total Operating Expenditures</i>	-	200,000	200,000	103,300	31,500
<i>Total Expenditures</i>	-	200,000	200,000	103,300	31,500
<i>Surplus/(Deficit)</i>	1,602	(198,500)	(198,500)	(100,500)	(29,000)
<i>Ending Fund Balance/ Net Position</i>	\$ 651,819	\$ 453,319	\$ 453,319	\$ 551,319	\$ 522,319

2015 Gift Funds

	Fiscal Year	Fiscal Year 2014		Fiscal Year
	2013 Actual	Original Budget	Projected Actual	2015 Budget
<i>Fund 810 Friends of the Library</i>				
<i>Beginning Fund Balance</i>	\$ 63,117	\$ 74,023	\$ 74,023	\$ 54,273
<i>Budgeted Revenues</i>				
Investment Income	200	185	250	250
Donations	40,000	20,000	20,000	30,000
<i>Total Revenues</i>	40,200	20,185	20,250	30,250
<i>Budgeted Expenditures</i>				
Miscellaneous	29,294	40,000	40,000	20,000
<i>Total Expenditures</i>	29,294	40,000	40,000	20,000
<i>Ending Fund Balance</i>	\$ 74,023	\$ 54,208	\$ 54,273	\$ 64,523
<i>Fund 820 Gift</i>				
<i>Beginning Fund Balance</i>	\$ 115,335	\$ 116,466	\$ 116,466	\$ 117,916
<i>Budgeted Revenues</i>				
Investment Income	431	350	500	500
Donations	700	1,000	1,300	1,000
<i>Total Revenues</i>	1,131	1,350	1,800	1,500
<i>Budgeted Expenditures</i>				
Contractual Services	-	15,000	350	1,000
<i>Total Expenditures</i>	-	15,000	350	1,000
<i>Ending Fund Balance</i>	\$ 116,466	\$ 102,816	\$ 117,916	\$ 118,416

2015 Gift Funds Continued

	Fiscal Year 2013 Actual	Fiscal Year 2014 Original Budget	Fiscal Year 2014 Projected Actual	Fiscal Year 2015 Budget
<u>Fund 825 GPL Foundation Fund</u>				
<i>Beginning Fund Balance</i>	\$ 58,781	\$ 46,274	\$ 46,274	\$ 48,444
<i>Budgeted Revenues</i>				
Donations	3,783	5,000	2,000	2,000
Investment Income	187	100	170	175
<i>Total Revenues</i>	3,970	5,100	2,170	2,175
<i>Budgeted Expenditures</i>				
Other Professional	-	5,000	-	-
Building Expense	16,477	-	-	5,000
Transfer to Building Fund	-	-	-	-
<i>Total Expenditures</i>	16,477	5,000	-	5,000
<i>Ending Fund Balance</i>	\$ 46,274	\$ 46,374	\$ 48,444	\$ 45,619
<u>Fund 835 Watson Gift</u>				
<i>Beginning Fund Balance</i>	\$ 16,223	\$0	\$0	\$0
<i>Budgeted Revenues</i>				
Investment Income	38	-	-	-
<i>Total Revenues</i>	38	-	-	-
<i>Budgeted Expenditures</i>				
Building Expense	-	-	-	-
Transfer to Building Fund	16,262	-	-	-
<i>Total Expenditures</i>	16,262	-	-	-
<i>Ending Fund Balance</i>	\$0	\$0	\$0	\$0

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VILLAGE OF GLENVIEW



BUDGET RESOLUTION

RESOLUTION NO. 14-199

A RESOLUTION ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF GLENVIEW FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2015 AND ENDING DECEMBER 31, 2015

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, 2015, 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 24, 2014, for public inspection as provided by Statute;

WHEREAS, pursuant to notice duly published in a newspaper of general circulation in the Village on November 27, 2014, the corporate authorities held a public hearing on the 2015 tentative annual budget on December 9, 2014; 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, 2015 and ending December 31, 2015.

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, 2015 and ending December 31, 2015, a summary of which is attached hereto and made a part hereof, is hereby approved and adopted as the Annual Budget for the Village of Glenview for said fiscal year.

SECTION THREE: Within thirty (30) days following the passage of this resolution, there shall be filed with the County Clerk of Cook County a copy thereof duly certified by the Village Clerk, along with an Estimate of Revenues by source anticipated to be received by the Village in 2015, as certified by the Finance Director.

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

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

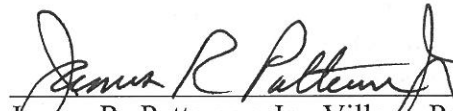
PASSED this 9th day of December, 2014.

AYES: Britton Detlefs Hinkamp Karton White


NAYS: None

ABSENT: Jenny

APPROVED by me this 9th day of December, 2014.


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

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VILLAGE OF GLENVIEW



2014 TAX LEVY CALCULATION

Village of Glenview
2014 Property Tax Levy Calculation
As Presented December 9, 2014

Levy Component	2014				2013		% Change
	Proposed Levy Requirements	Less Abatement Ordinance	Net Levy Requirements	Plus Loss Provision	Proposed Extended Levy	Final Extended Levy	
Corporate Operations	\$1,802,441	\$0	\$1,802,441	\$54,073	\$1,856,514	\$2,271,440	-18.27%
IMRF	1,701,140	0	1,701,140	51,034	1,752,174	1,849,641	-5.27%
Police Pension	1,957,880	0	1,957,880	58,736	2,016,616	1,979,286	1.89%
Fire Pension	3,739,506	0	3,739,506	112,185	3,851,691	3,174,295	21.34%
Subtotal	\$9,200,967	\$0	\$9,200,967	\$276,029	\$9,476,996	\$9,274,662	2.18%
Debt Service							
2004B Corporate Purpose Bonds	0	0	0	0	0	1,337,700	-100.00%
2006A Corporate Purpose Bonds	2,725,000	(2,725,000)	0	0	0	0	0.00%
2007A Corporate Purpose Bonds	660,338	(660,338)	0	0	0	0	0.00%
2007B Corporate Purpose Bonds	142,934	(142,934)	0	0	0	0	0.00%
2009D Refunding Bonds	1,547,250	(1,547,250)	0	0	0	0	0.00%
2012A Refunding Bonds	604,800	(604,800)	0	0	0	0	0.00%
2012B Refunding Bonds	1,765,500	0	1,765,500	88,275	1,853,775	593,775	212.20%
2012C Refunding Bonds	1,616,550	(1,616,550)	0	0	0	0	0.00%
2013A Corporate Purpose Bonds	429,883	(429,883)	0	0	0	0	0.00%
2013B Corporate Purpose Bonds	0	0	0	0	0	0	0.00%
Total Village Debt Service	\$9,492,255	(\$7,726,755)	\$1,765,500	\$88,275	\$1,853,775	\$1,931,475	-4.02%
Total Village Tax Levy	\$18,693,222	(\$7,726,755)	\$10,966,467	\$364,304	\$11,330,771	\$11,206,137	1.11%
Library Operations	\$5,859,450	-	\$5,859,450	\$175,784	\$6,035,234	\$5,968,979	1.11%
2009A Corporate Purpose Bonds	\$1,938,881	-	\$1,938,881	\$96,944	\$2,035,825	\$2,038,818	-0.15%
Total Library Tax Levy	\$7,798,331	\$0	\$7,798,331	\$272,728	\$8,071,059	\$8,007,797	0.79%
COMBINED TOTAL LEVY	\$26,491,553	(\$7,726,755)	\$18,764,798	\$637,032	\$19,401,830	\$19,213,934	0.98%

TAX LEVY ORDINANCE 2014
ORDINANCE NO. 5869

AN ORDINANCE LEVYING TAXES FOR THE 2014 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 2014 tax year to be collected in fiscal year 2015.

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 2014 tax year is hereby ascertained to be the sum of \$26,491,553.00 (Twenty-Six Million Four Hundred Ninety-One Thousand Five Hundred Fifty-Three and No/100 Dollars).

Section 2: That the sum of \$26,491,553.00 (Twenty-Six Million Four Hundred Ninety-One Thousand Five Hundred Fifty-Three and No/100 Dollars) is the total 2014 Tax Levy for the Operations, Pensions and Debt Service of The Village of Glenview and the Glenview Public Library as follows:

Corporate Fund	\$1,802,441
IMRF Pension, Included in Corporate Fund	1,701,140
Police Pension Fund	1,957,880
Firefighters’ Pension Fund	3,739,506
2006-A G.O. Debt Service Fund	2,725,000
2007-A G.O. Debt Service Fund	660,338
2007-B G.O. Debt Service Fund	142,934
2009-D G.O. Debt Service Fund	1,547,250
2012-A Refunding Bonds	604,800
2012-B Refunding Bonds	1,765,500
2012-C Refunding Bonds	1,616,550
2013-A G.O. Debt Service Fund	429,883
Library Debt Service 2009-A Fund	1,938,881
Glenview Public Library Fund	<u>5,859,450</u>
 Total 2014 Tax Levy	 <u>\$26,491,553</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 \$26,491,553.00 (Twenty-Six Million Four Hundred Ninety-One Thousand Five Hundred Fifty-Three 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 \$26,491,553.00 (Twenty-Six Million Four Hundred Ninety-One Thousand Five Hundred Fifty-Three and No/100 Dollars), which said total amount the Village required to be raised by taxation for the 2014 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.

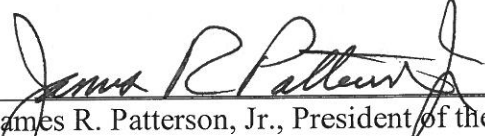
PASSED this 9th day of December, 2014.

AYES: Britton Detlefs Hinkamp Karton White

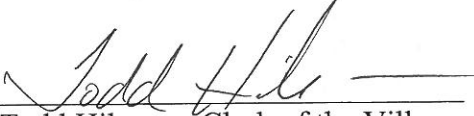
NAYS: None

ABSENT: Jenny

APPROVED by me this 9th day of December, 2014.


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

ATTESTED and FILED in my office
this 9th day of December, 2014.


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

Appendix A

<u>GENERAL CORPORATE FUND</u>	<u>2015 Budget</u>	<u>2014 Levy Amount</u>
Personnel	\$32,854,662	\$3,503,581
Contractual	11,288,032	
Commodities	1,856,743	
Other Charges	6,656,208	
Capital Outlay	1,244,338	
Internal Service Charges	3,948,128	
Transfers Out	13,595,382	
TOTAL GENERAL CORPORATE FUND	\$71,443,493	\$3,503,581
<hr/>		
<u>POLICE PENSION FUND</u>		
Personnel	\$3,388,780	\$1,957,880
Contractual	143,862	
TOTAL POLICE PENSION FUND	\$3,532,642	\$1,957,880
<hr/>		
<u>FIREFIGHTER'S PENSION FUND</u>		
Personnel	\$5,028,872	\$3,739,506
Contractual	224,076	
TOTAL FIREFIGHTER'S PENSION FUND	\$5,252,948	\$3,739,506
<hr/>		
<u>2006 A G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$2,725,000	\$2,725,000
TOTAL 2006 A G.O. DEBT SERVICE FUND	\$2,725,000	\$2,725,000
<hr/>		
<u>2007-A G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$660,338	\$660,338
TOTAL 2007-A G.O. DEBT SERVICE FUND	\$660,338	\$660,338
<hr/>		
<u>2007-B G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$142,934	\$142,934
TOTAL 2007-B G.O. DEBT SERVICE FUND	\$142,934	\$142,934
<hr/>		
<u>2009-D G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$1,547,250	\$1,547,250
TOTAL 2009-D G.O. DEBT SERVICE FUND	\$1,547,250	\$1,547,250
<hr/>		
<u>2012-A G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$604,800	\$604,800
TOTAL 2012-A G.O. DEBT SERVICE FUND	\$604,800	\$604,800
<hr/>		
<u>2012-B G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$1,765,500	\$1,765,500
TOTAL 2012-B G.O. DEBT SERVICE FUND	\$1,765,500	\$1,765,500
<hr/>		
<u>2012-C G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$1,616,550	\$1,616,550
TOTAL 2012-C G.O. DEBT SERVICE FUND	\$1,616,550	\$1,616,550
<hr/>		
<u>2013-A G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$429,883	\$429,883
TOTAL 2013-A G.O. DEBT SERVICE FUND	\$429,883	\$429,883
<hr/>		
<u>LIBRARY FUND</u>		
Personnel	\$5,341,748	\$5,341,748
Contractual	1,176,790	517,702
Commodities	654,545	
Other Charges	105,565	
Capital Outlay	7,850	
TOTAL LIBRARY FUND	\$7,286,498	\$5,859,450
<hr/>		
<u>2009-A G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$1,938,881	\$1,938,881
TOTAL 2009-A G.O. DEBT SERVICE FUND	\$1,938,881	\$1,938,881

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VILLAGE OF GLENVIEW



BUDGET BY DEPARTMENT, FUND AND COST CATEGORY

FY 2015 Budget By Fund, Department and Cost Category

	General Fund	Special Revenue Funds			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
Board of Trustees					
<i>Board of Trustees</i>					
Personnel	8,720	-	-	-	-
Contractual	47,900	-	-	-	-
Commodities	400	-	-	-	-
Other Charges	900	-	-	-	-
Subtotal	57,920	-	-	-	-
<i>Special Appropriations</i>					
Personnel	39,692	-	-	-	-
Contractual	290,446	-	-	-	-
Subtotal	330,138	-	-	-	-
Board of Trustees Total	388,058	-	-	-	-
General Government					
<i>General Government</i>					
Personnel	396,815	-	-	-	-
Contractual	2,053,481	-	-	-	-
Commodities	36,075	-	-	-	-
Other Charges	500,000	-	-	-	-
Interfund Charges	1,673	-	-	-	-
Transfer Out	13,595,382	-	-	-	-
Subtotal	16,583,426	-	-	-	-
<i>Tax Increment Financing</i>					
Contractual	-	-	-	20,372,553	10,000
Other Charges	-	-	-	8,216,264	116,083
Capital Outlay	-	-	-	-	175,000
Transfer Out	-	-	-	294,178	-
Subtotal	-	-	-	28,882,995	301,083
<i>Permanent Fund</i>					
Transfer Out	-	-	-	-	-
Subtotal	-	-	-	-	-
<i>Corporate Purpose Bonds</i>					
Other Charges	-	-	-	-	-
Subtotal	-	-	-	-	-
<i>Escrow Deposits</i>					
Contractual	-	-	-	-	-
Subtotal	-	-	-	-	-
General Government Total	16,583,426	-	-	28,882,995	301,083

FY 2015 Budget By Fund, Department 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
Board of Trustees				
<i>Board of Trustees</i>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
<i>Special Appropriations</i>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Subtotal	-	-	-	-
Board of Trustees Total	-	-	-	-
General Government				
<i>General Government</i>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
<i>Tax Increment Financing</i>				
Contractual	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
<i>Permanent Fund</i>				
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
<i>Corporate Purpose Bonds</i>				
Other Charges	-	-	-	-
Subtotal	-	-	-	-
<i>Escrow Deposits</i>				
Contractual	-	-	-	-
Subtotal	-	-	-	-
General Government Total	-	-	-	-

FY 2015 Budget By Fund, Department and Cost Category

	General Fund	Special Revenue Funds			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
Village Manager's Office					
Administration					
Personnel	799,666	-	-	65,564	-
Contractual	27,869	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	8,800	-	-	-	-
Subtotal	836,335	-	-	65,564	-
Communications					
Personnel	146,949	-	-	-	-
Contractual	84,201	-	-	-	-
Commodities	2,410	-	-	-	-
Other Charges	1,900	-	-	-	-
Subtotal	235,460	-	-	-	-
Human Resources Administration					
Personnel	214,459	-	-	-	-
Contractual	41,051	-	-	-	-
Commodities	1,500	-	-	-	-
Other Charges	133,300	-	-	-	-
Interfund Charges	1,275,090	-	-	-	-
Subtotal	1,665,400	-	-	-	-
Employee Benefits					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Subtotal	-	-	-	-	-
Risk Management					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Other Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
Subtotal	-	-	-	-	-
Legal					
Personnel	-	-	-	-	-
Contractual	462,925	-	-	79,000	-
Subtotal	462,925	-	-	79,000	-
Joint Dispatch					
Personnel	4,520,437	-	-	-	-
Contractual	125,547	-	-	-	-
Commodities	28,299	-	-	-	-
Other Charges	50,285	-	-	-	-
Capital Outlay	892,338	-	-	-	-
Interfund Charges	127,856	-	-	-	-
Subtotal	5,744,762	-	-	-	-
Village Manager's Office Total	8,944,882	-	-	144,564	-

FY 2015 Budget By Fund, Department and Cost Category

	Internal Service Funds		Capital Project Funds	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
Village Manager's Office				
Administration				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Communications				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Human Resources Administration				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Employee Benefits				
Personnel	298,500	-	-	-
Contractual	5,674,955	-	-	-
Subtotal	5,973,455	-	-	-
Risk Management				
Personnel	226,772	-	-	-
Contractual	1,358,340	-	-	-
Other Charges	6,500	-	-	-
Transfer Out	132,540	-	-	-
Subtotal	1,724,152	-	-	-
Legal				
Personnel	-	-	-	-
Contractual	115,000	-	-	-
Subtotal	115,000	-	-	-
Joint Dispatch				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Village Manager's Office Total	7,812,607	-	-	-

FY 2015 Budget By Fund, Department and Cost Category

	General Fund	Special Revenue Funds			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
Administrative Services					
Administration					
Personnel	329,122	-	-	-	-
Contractual	3,084	-	-	-	-
Other Charges	3,150	-	-	-	-
Subtotal	335,356	-	-	-	-
GIS and CADD					
Personnel	96,966	-	-	-	-
Contractual	198,320	-	-	6,978	-
Other Charges	175	-	-	-	-
Subtotal	295,461	-	-	6,978	-
Information Technology					
Contractual	1,723,789	-	-	57,234	-
Commodities	89,486	-	-	-	-
Other Charges	29,925	-	-	-	-
Interfund Charges	246,056	-	-	-	-
Subtotal	2,089,256	-	-	57,234	-
Finance					
Personnel	147,772	-	-	48,318	-
Contractual	1,027,257	-	-	29,633	-
Other Charges	9,350	-	-	-	-
Subtotal	1,184,379	-	-	77,951	-
Capital Replacement					
Commodities	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Subtotal	-	-	-	-	-
Resolution Center					
Personnel	459,168	-	-	-	-
Contractual	-	-	-	-	-
Other Charges	1,195	-	-	-	-
Subtotal	460,363	-	-	-	-
Business Process - Administration					
Personnel	207,924	-	-	-	-
Contractual	7,538	-	-	-	-
Commodities	680	-	-	-	-
Other Charges	9,480	-	-	-	-
Subtotal	225,622	-	-	-	-
Business Process - Records					
Personnel	323,260	-	-	-	-
Contractual	175	-	-	-	-
Commodities	1,100	-	-	-	-
Other Charges	1,630	-	-	-	-
Subtotal	326,165	-	-	-	-
Administrative Services Total	4,916,602	-	-	142,163	-

FY 2015 Budget By Fund, Department and Cost Category

Enterprise Funds					Internal Service Funds	
Glenview Water Fund	Glenview Sewer Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacment Fund
21,502	-	10,752	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
21,502	-	10,752	-	-	-	-
11,058	-	5,531	-	-	-	-
5,905	1,074	2,684	-	-	-	-
-	-	-	-	-	-	-
16,963	1,074	8,215	-	-	-	-
50,703	7,822	22,631	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,138	1,148	6,145	2,295	-	-	-
66,841	8,970	28,776	2,295	-	-	-
10,755	-	5,378	-	-	-	-
37,074	4,560	11,398	9,118	-	-	-
-	-	-	-	-	-	-
47,829	4,560	16,776	9,118	-	-	-
-	-	-	-	-	-	160,424
-	-	-	-	-	-	2,457,087
-	-	-	-	-	-	2,617,511
171,560	-	130,869	-	-	-	-
131,325	-	86,890	-	-	-	-
-	-	-	-	-	-	-
302,885	-	217,759	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
456,020	14,604	282,278	11,413	-	-	2,617,511

FY 2015 Budget By Fund, Department 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
Administrative Services				
Administration				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
GIS and CADD				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Information Technology				
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Finance				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Capital Replacement				
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
Resolution Center				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Public Safety Support Services				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Public Safety Support Services				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Administrative Services Total	-	-	-	-

FY 2015 Budget By Fund, Department and Cost Category

	General Fund	Special Revenue Funds			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
Public Works					
Administration					
Personnel	3,061,909	-	-	-	-
Contractual	120,807	-	-	-	-
Commodities	26,420	-	-	-	-
Other Charges	14,000	-	-	-	-
Interfund Charges	868,022	-	-	-	-
Transfer Out	-	-	-	-	-
Subtotal	4,091,158	-	-	-	-
Facilities					
Personnel	301,992	-	-	-	-
Contractual	670,752	-	-	5,670	-
Commodities	221,450	-	-	123,000	-
Other Charges	3,000	-	-	-	-
Capital Outlay	-	-	-	-	-
Interfund Charges	14,082	-	-	-	-
Transfer Out	-	-	-	-	-
Subtotal	1,211,276	-	-	128,670	-
Streets and Forestry Division					
Personnel	-	-	-	110,000	-
Contractual	2,569,912	-	-	677,752	-
Commodities	1,030,200	-	-	4,025	-
Interfund Charges	-	-	-	5,071	-
Capital Outlay	352,000	-	-	-	-
Subtotal	3,952,112	-	-	796,848	-
Water and Sewer Division					
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Subtotal	-	-	-	-	-
MERF					
MERF					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Interfund Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
Subtotal	-	-	-	-	-
Public Works Total	9,254,546	-	-	925,518	-

FY 2015 Budget By Fund, Department and Cost Category

Enterprise Funds					Internal Service Funds	
Glenview Water Fund	Glenview Sewer Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacment Fund
1,625,502	329,376	629,943	61,060	-	-	-
79,340	1,000	54,300	10,000	-	-	-
17,030	500	-	650	-	-	-
38,509	19,949	590,087	-	-	-	-
479,763	140,167	134,438	19,380	10,142	-	-
-	-	139,042	794,295	-	-	-
2,240,144	490,992	1,547,810	885,385	10,142	-	-
74,030	34,841	15,607	-	-	-	-
31,000	2,500	600	355	56,194	-	-
262,000	2,250	30,000	15,000	48,880	-	-
-	-	-	-	-	-	-
186,500	8,000	-	-	218,000	-	-
73,305	19,005	-	2,715	-	-	-
-	-	-	-	-	-	-
626,835	66,596	46,207	18,070	323,074	-	-
-	-	-	-	-	-	-
-	-	-	-	166,301	-	-
-	-	-	-	22,361	-	-
-	-	-	-	-	-	-
-	-	-	-	4,000	-	-
-	-	-	-	192,662	-	-
4,726,104	41,764	6,796,386	1,050,887	-	-	-
632,641	26,956	154,790	1,000	-	-	-
-	-	-	-	-	-	-
2,000	-	-	-	-	-	-
5,360,745	68,720	6,951,176	1,051,887	-	-	-
-	-	-	-	-	455,969	-
-	-	-	-	-	393,300	-
-	-	-	-	-	816,865	-
-	-	-	-	-	5,755	-
-	-	-	-	-	31,289	-
-	-	-	-	-	-	-
-	-	-	-	-	1,703,178	-
8,227,724	626,308	8,545,193	1,955,342	525,878	1,703,178	-

FY 2015 Budget By Fund, Department 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
Public Works				
Administration				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
Facilities				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	684,500	-	-
Interfund Charges	-	-	-	-
Transfer Out	-	-	-	-
Subtotal	-	684,500	-	-
Streets and Forestry Division				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
Water and Sewer Division				
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
MERF				
MERF				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
Public Works Total	-	684,500	-	-

FY 2015 Budget By Fund, Department and Cost Category

	General Fund	Special Revenue Funds			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
Police					
<i>Police</i>					
Personnel	9,437,419	-	-	-	-
Contractual	162,211	-	-	-	-
Commodities	130,830	-	-	-	-
Other Charges	2,072,960	-	-	-	-
Capital Outlay	-	32,119	-	-	-
Interfund Charges	504,499	-	-	-	-
Subtotal	12,307,919	32,119	-	-	-
<i>Police Pension</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Subtotal	-	-	-	-	-
Police Total	12,307,919	32,119	-	-	-
Fire					
<i>Fire</i>					
Personnel	10,371,715	-	-	-	-
Contractual	175,935	-	10,330	-	-
Commodities	268,410	-	79,670	-	-
Other Charges	3,775,358	-	-	-	-
Interfund Charges	858,045	-	-	-	-
Subtotal	15,449,463	-	90,000	-	-
<i>Firefighter's Pension</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Subtotal	-	-	-	-	-
Fire Total	15,449,463	-	90,000	-	-

FY 2015 Budget By Fund, Department and Cost Category

	Internal Service Funds		Capital Project Funds	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
POLICE				
<i>Police</i>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
<i>Police Pension</i>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Subtotal	-	-	-	-
Police Total	-	-	-	-
FIRE				
<i>Administration</i>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
<i>Firefighter's Pension</i>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Subtotal	-	-	-	-
Fire Total	-	-	-	-

FY 2015 Budget By Fund, Department and Cost Category

	General Fund	Special Revenue Funds			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
Community Development					
Administration					
Personnel	235,705	-	-	93,880	-
Contractual	37,332	-	-	84,228	-
Commodities	7,525	-	-	3,823	-
Other Charges	5,950	-	-	2,550	-
Interfund Charges	20,646	-	-	9,270	-
Subtotal	307,158	-	-	193,751	-
Planning					
Personnel	394,253	-	-	-	-
Contractual	284,900	-	-	-	-
Commodities	400	-	-	-	-
Other Charges	27,350	-	-	-	-
Capital Outlay	-	-	-	-	-
Interfund Charges	-	-	-	-	-
Subtotal	706,903	-	-	-	-
Engineering					
Personnel	283,889	-	-	-	-
Contractual	400,000	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Interfund Charges	-	-	-	-	-
Subtotal	683,889	-	-	-	-
Inspectional Services					
Personnel	847,439	-	-	-	-
Contractual	772,600	-	-	-	-
Commodities	11,558	-	-	-	-
Other Charges	7,500	-	-	-	-
Interfund Charges	32,159	-	-	-	-
Subtotal	1,671,256	-	-	-	-
Capital Improvements Program					
Personnel	229,391	-	-	98,203	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Subtotal	229,391	-	-	98,203	-
Special Service Areas					
Other Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
Subtotal	-	-	-	-	-
Community Development Total	3,598,597	-	-	291,954	-
Fund Total	71,443,493	32,119	90,000	30,387,194	301,083

FY 2015 Budget By Fund, Department and Cost Category

Enterprise Funds					Internal Service Funds	
Glenview Water Fund	Glenview Sewer Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacement Fund
40,684	18,779	9,391	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
40,684	18,779	9,391	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
72,593	34,474	9,060	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
72,593	34,474	9,060	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
62,748	29,207	14,072	-	-	-	-
1,482,350	699,625	507,434	62,816	67,585	-	-
-	-	-	-	-	-	-
4,216,928	2,427,822	735,887	-	-	-	-
-	-	-	-	-	-	-
5,762,026	3,156,654	1,257,393	62,816	67,585	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,875,303	3,209,907	1,275,844	62,816	67,585	-	-
14,575,547	3,854,944	10,160,190	2,049,843	593,463	1,703,178	2,617,511

FY 2015 Budget By Fund, Department 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
Community Development				
Administration				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Facilities				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Facilities				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Inspectional Services				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Capital Improvements Program				
Personnel	-	-	-	-
Other Charges	-	-	24,371	-
Capital Outlay	-	-	6,541,959	-
Capital Projects	-	-	18,759,543	1,048,080
Transfer Out	-	-	-	-
Subtotal	-	-	25,325,873	1,048,080
Special Service Areas				
Other Charges	-	-	-	-
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
Community Development Total	-	-	25,325,873	1,048,080
Fund Total	7,812,607	684,500	25,325,873	1,048,080

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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