



*Village of
Glenwood
Illinois*

2014 Approved Annual Operating Budget

Approved April 16th, 2013





VILLAGE ELECTED OFFICIALS

Kerry Durkin

Village President

Terry A. Campbell

Ronald Gardiner

Carmen Hopkins

Richard Nielsen

Anthony Plott

Paul Styles, Jr.

Trustees

Ernestine T. Dobbins

Village Clerk

Toleda Hart

Treasurer

VILLAGE DEPARTMENT DIRECTORS

Donna M. Gayden

Village Administrator

John Donahue

Village Counsel

Demitrous Cook

Police Chief

Kevin Welsh

Fire Chief

Eric Swanson

Golf Maintenance Superintendent

Linda Brunette

Finance Director

Patrick McAneney

Public Works Director

JoAnne Alexander

Parks & Senior Programs Director

Timothy Donohoe

Glenwoodie General Manager



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Village President



Ernestine Dobbins
Clerk



Toleda Hart
Treasurer



Terry Campbell
Trustee



Ronald Gardiner
Trustee



Carmen Hopkins
Trustee



Richard Nielsen
Trustee



Anthony Plott
Trustee



Paul Styles, Jr.
Trustee

VILLAGE BOARD

The Village Board is elected for four year, staggered terms. The Village Board meets every first and third Tuesday at 7:00PM in the Village Hall located at 1 Asselborn Way, Glenwood, Illinois.

To Contact the Village Board please call 708-753-2400 or by email:

Village President Kerry Durkin: KDurkin@villageofglenwood.com

Village Clerk Ernestine Dobbins: EDobbins@villageofglenwood.com

Treasurer Toleda Hart: THart@villageofglenwood.com

Trustee Terry Campbell: TCampbell@villageofglenwood.com

Trustee Ronald Gardiner: RGardiner@villageofglenwood.com

Trustee Carmen Hopkins: CHopkins@villageofglenwood.com

Trustee Richard Nielsen: RNielsen@villageofglenwood.com

Trustee Anthony Plott: APlott@villageofglenwood.com

Trustee Paul Styles: PStyles@villageofglenwood.com

Visit our website at www.villageofglenwood.com

This budget is presented to the Citizens of Glenwood and to the Village President and Board by:

Donna M. Gayden, Village Administrator

Linda Brunette, Finance Director

The Village Administrator would like to thank all of the Department Directors, Managers and their support staff for their efforts related to the budget process. The following staff members are recognized for their support and direct contributions to the preparation of this document.

Ashleigh Hostert, Village Accountant



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April 16, 2013

2014 OPERATING BUDGET

Village President and Board of Trustees
Village of Glenwood, Illinois

Ladies and Gentlemen:

We are pleased to submit the Village of Glenwood's FY2014 Annual Budget for the fiscal year beginning May 1, 2013 and ending April 30, 2014. The FY2014 Annual Budget was approved by the Village Board on April 16, 2013.

INTRODUCTION

The Village of Glenwood occupies approximately 2.7 square miles located primarily in Bloom Township and in the northern quarter of Thornton Township in Cook County, Illinois and is located approximately 23 miles south of Chicago. With a current population of approximately 8,969 Glenwood was founded in 1871 and incorporated as a Village in 1903. The Village operates as a home rule unit adopted by referendum held on November 4, 1986, under the Constitution and general statutes of the State of Illinois.

The Village operates under a Board-Manager form of local government as defined by the Illinois Municipal Code. The Village President and six Trustees are elected at large for four-year terms, with three Trustees elected every second year. The Village Administrator is responsible for day-to-day operations of the Village. The Village provides the following services as authorized by its charter: public safety, highways and streets, sanitation, culture-recreation, public improvements, planning and zoning, and general administrative services.

ECONOMIC OUTLOOK

The FY2014 budget forecast continues to create a picture of recovery for the Village similar to the budget adopted by the Board in FY2013. The economic downturn that began in 2008 appears to be waning with a small, but steady recovery in the Village's finances.

The Financial condition of the Federal and State governments has had a dramatic effect on the Village of Glenwood's financial growth during 2012 and it's expected to continue into 2013.

Grant assistance is extremely competitive and previously reliable state share revenues (especially the income tax and use tax) have been materially reduced. The Village has begun to explore internally the need to increase other revenue sources and/or reduce expenditures until the Federal and State governments can get their finances in order.

There are several basic impacts on revenues and expenses as reflected below:

Revenues:

Economic Condition - which can reflect a declining, stable or growing economic environment and has a substantial impact on state income, sales and utility tax revenue as well as public spending habits for building permits, elective user fees and volumes of consumption.

Increases/Decrease in Village Board Approved Rates - while certain tax rates are set by statute, the Village Board has significant authority to impose and periodically increase/decrease rates (water, wastewater, building fines, police fines, licensing, etc.).

Changing Patterns in Intergovernmental and Grant Revenue (both recurring and non-recurring) - certain recurring revenues (state shared revenues, etc.) may experience significant changes periodically while non-recurring (or one-time) grants are less predictable and often distorting in their impact on year-to-year comparisons.

Market Impacts on Investments Income - the Village's investment portfolio is managed using a similar average maturity to most governments. Market conditions may cause investment income to fluctuate. Most investments are secured by collateral of a third party. The Illinois Funds, Illinois Metropolitan Investments and Money Market are not view as a huge risk.

Expenses:

Introduction of New Programs - within the functional expense categories (Public Safety, Public Works, General Government, Parks, etc.) individual programs may be added or deleted to meet changing community needs.

Increase in Authorized Personnel - changes in service demand may cause the Village Board to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent 80 percent of the Village's operating costs.

Salary Increases (annual adjustments and merit) - the ability to attract and retain humane and intellectual resources require the Village to strive to approach a competitive salary range position in the marketplace.

Inflation - while overall inflation appears to be reasonably modest, the Village is a major consumer of certain commodities such as supplies, fuels and parts. Some functions may experience unusual commodity specific increases.

BUDGET PROCESS

The Village of Glenwood operates under the Appropriation Ordinance as outlined in Chapter 24, Section 8-2-9 of the Illinois Compiled Statutes, as revised. The Act requires the Village President and Board of Trustees to adopt the annual Appropriation Ordinance. The Village is required to make the Appropriation Ordinance conveniently available for public inspection at least ten days prior to passage. Not less than one week after publication of the Appropriation Ordinance's availability, and prior to Village Board approval, the Village President and Board of Trustees are required to hold a public hearing on the appropriation. After approval of the Appropriation, the Village Board may amend the originally approved Appropriation in the form of Appropriation Amendments.

The Appropriation Ordinance that is presented for consideration by the President and Board of Trustees is a line-item appropriation that incorporates details of all expenditures for all departments and funds of the Village. This line-item appropriation will not only serve as a planning document for FY2014, but will also provide a significant level of control over expenditures due to the specificity of detail incorporated into the document.

The Village's FY2014 budget process began in November 2012 with the distribution of FY2013 revenue forecast and personnel salary schedules to Department Directors for review and update. The Village uses a budget document for its Internal Controls and the Appropriation Ordinance as its legal document. Through a series of documented reviews and budget work sessions, the Finance Department determined the net revenues in the Village's General Fund available to fund departmental operating and capital requests, as well as amounts available in the Village's Road and Bridge Fund, Motor Fuel Tax Fund, Illinois Municipal Retirement Fund, Water and Sewer Fund, Glenwoodie and 2010 Bond Fund to fund capital expenditure requests.

Through these documented reviews and budget meetings, a FY2014 budget document is drafted and the final Appropriation Ordinance was approved at the April 16, 2013 Village Board Meeting. This Appropriation Ordinance, as passed, was prepared in accordance with all applicable local, state and federal laws. This approved Appropriation Ordinance does not constitute a mandate to spend, only the authority to do so.

NATURE OF ACTIVITIES

The accounting policies of the Village of Glenwood conform to accounting principles generally accepted in the United States of America as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

Financial Reporting Entity

As defined by generally accepted accounting principles established by the Governmental Accounting Standards Board (GASB), the financial reporting entity consists of the primary government, as well as component units, which are legally separate organizations for which elected officials of the primary government are financially accountable. Financial accountability is defined as:

Appointment of a voting majority of the component unit's board, and either (a) the ability to impose will by the primary government, or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government;
or

Fiscal dependency on the primary government.

Based upon the application criteria, no component units have been included within the reporting entity.

Government-Wide Financial Statements: The Government-wide Statements of Net Assets and Statements of Activities report the overall financial activity of the Village. Eliminations have been made to minimize the double counting of internal activities of the Village. The financial activities of the Village consist of governmental activities, which are primarily supported by taxes and intergovernmental revenues, and business-type activities, which rely to a significant extent on fees and charges for services.

The Statement of Net Assets presents the Village's non-fiduciary assets and liabilities with the difference reported in three categories:

Invested in Capital Assets, Net of Related Debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds and other debt that are attributed to the acquisition, construction, or improvement of those assets.

Restricted Net Assets result when constraints placed on net assets use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Assets consist of new assets that do not meet the criteria of the two preceding categories.

REDUCING EXPENSES

The Village continues to look for ways to reduce expenditures where opportunities exist. While we have been very aggressive in reducing personnel counts in the past few years, this last year we have focused more on the use of technology, benefit costs, fair compensation and reorganizing departments; moving people to where they are needed most rather than just eliminating positions. Keeping service levels where they are requires close monitoring and attention to staffing issues as employees leave through attrition. Technology continues to play a large role in this continued effort. An example of this is the Village's partnership with E-pay. The Village has been able to offer an on-line pay option for citizens for water billing, parking tickets and parks and recreation events. These technological advances allow staff who would otherwise be occupied with processing and recording payments the ability to focus their attention on other activities within their department.

Account Name	2012-2013 Budget	2013-2014 Budget	% Change
Revenues			
Taxes	\$ 2,967,518	\$ 3,091,575	4.2%
Licenses & Permits	376,400	400,810	6.5%
Fines	150,200	153,000	1.9%
Miscellaneous Taxes	2,306,700	2,418,760	4.9%
Other Income	1,747,881	3,280,684	127.3%
Total Revenues	\$ 7,548,699	\$ 9,344,829	29.0%
Expenditures			
General Administration	\$ 2,327,294	\$ 2,150,922	-7.6%
Public Works	627,680	753,540	20.1%
Parks Program	97,405	137,778	41.4%
Police	3,755,344	4,034,997	7.4%
Fire	1,170,403	1,214,957	3.8%
E.S.D.A.	14,150	10,871	-23.2%
Senior Center	60,029	67,691	12.8%
Total Expenditures	\$ 8,052,305	\$ 8,370,756	4.0%

SUMMARY

In conclusion, it is anticipated that the increase in Village revenues will level off, and only minor revenue growth is being projected. With that being said, the Village of Glenwood has

become even more innovative with how Village services are provided and more diligent in terms of the utilization of resources within the 2014 operating budget. This budget establishes a financial foundation for the Village Board to accomplish their goals. The Village's continued combined efforts will ensure the Village of Glenwood can continue to provide the traditional high level of service to the residents and businesses of Glenwood.

Public Hearing and Notice of Availability of Appropriation Ordinance

Copies of the tentative Appropriation Ordinance were made available for public inspection at least ten (10) days prior to the passage of the annual budget and notice of this availability was published in a newspaper having general circulation within the Village. Not less than one week after publication that the appropriation is available for public inspection and prior to final action on the budget, one public hearing was held on the tentative annual Appropriation Ordinance by the Board of Trustees. Notice of public hearing was given at least one week prior to the time of the public hearing date.

ACKNOWLEDGEMENTS

The development of the FY2014 Budget is the culmination of the time and hard work of many people and could not take place without the commitment and cooperation of many Village employees. Department Heads and several staff members participated in the budget process. We would like to thank these employees for their teamwork and sincere diligence in looking at ways to reduce expenditures, and at the same time to provide the highest quality of services to the residents of Glenwood.

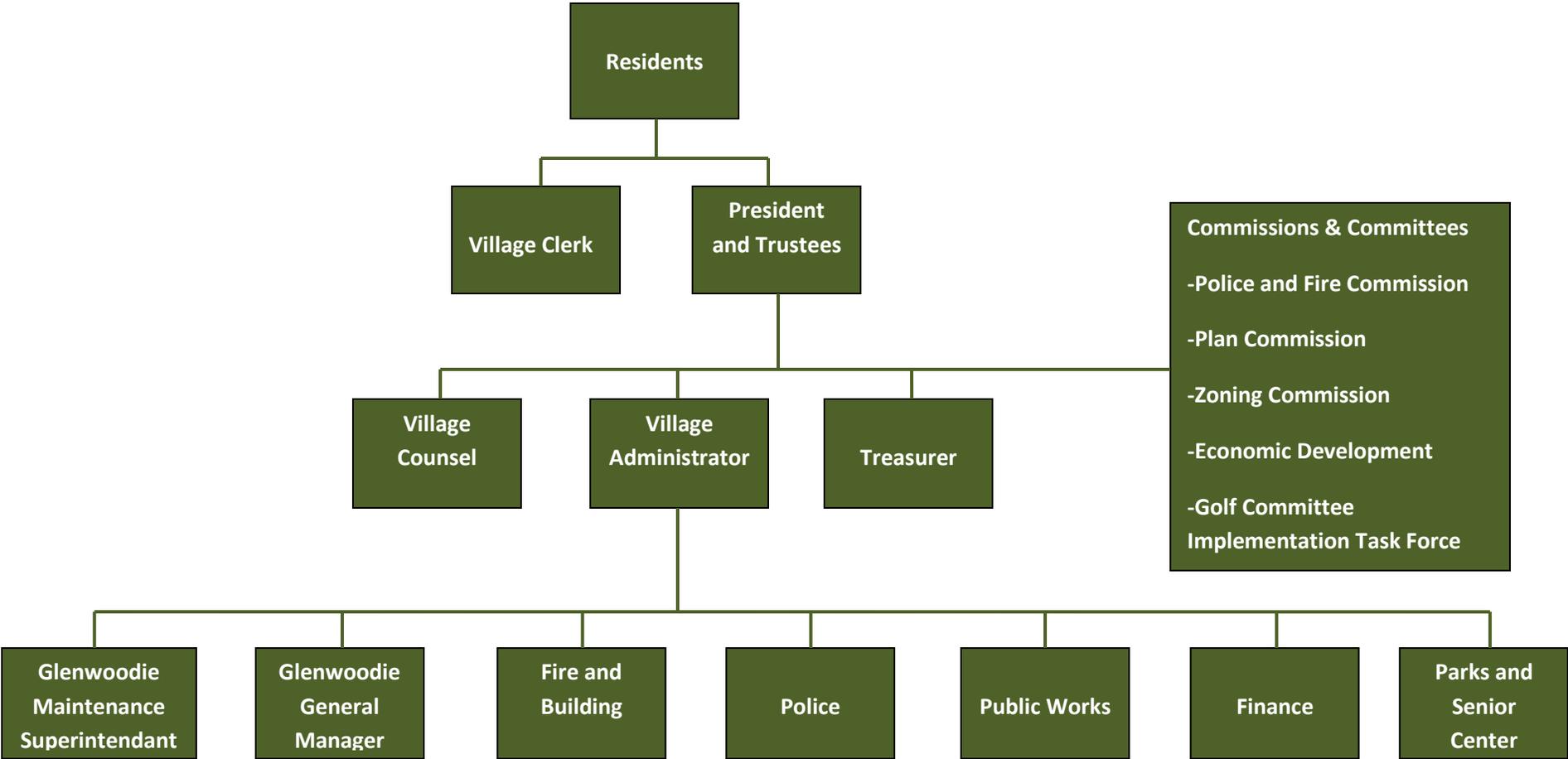
We would also like to thank the Village President and Board of Trustees for its responsible and progressive manner in which it conducts the fiscal affairs of the Village. Difficult budget decisions are made each year during the budget process, but those decisions are critical in that they provide a game plan for what level of municipal service the Village can provide. The understanding, assistance and resourcefulness of everyone helped to strengthen this year's budget process. We look forward to working with the Village Board in implementing the initiative outlined in this budget.

Respectfully submitted,

Donna M. Gayden
Village Administrator

Linda M. Brunette
Director of Finance

Village of Glenwood, Illinois





GOVERNMENT PROFILE

The Village of Glenwood operates under the Village President/Trustee form of government. The legislative body consists of the Village President, Board of six Trustees and Village Administrator. The Village President and Board of Trustees serve a term of four years. The Village Administrator is responsible for day-to-day operation of the Village.

LOCATION

Glenwood is about 23 miles south of the Chicago Loop, in the County of Cook. Glenwood is conveniently located within close distance to Midway Airport and Gary-Chicago International Airport. Also, Glenwood is in close proximity to the Lansing Municipal airport; an uncontrolled field where one can rent helicopters and small planes. The Village is near the Homewood Metra Rail located at Ridge Road at Harwood Avenue (Homewood, IL 60430), Interstate 394, Interstate 294, Interstate 90-94 and four State and County Roads. The Village of Glenwood is mostly surrounded by Cook County Forest Preserves. The total incorporated area is approximately 3.12 square miles, with one-half of the zoning distribution noted as parks or forest preserves. The Village consists of affordable single family homes and is considered a place where multi-generation families choose to remain because Glenwood is the product of over 100 years of prosperous growth and development.



Village Hall

HISTORY

The Village of Glenwood was originally founded as Hickory Bend. The Village is surrounded by forest preserves, some of which are named for early settlers. Glenwood is a quiet community with tree-lined streets. The Glenwood shoreline is an ancient one that represented the edge of Lake Chicago. It is named after Glenwood – not the other way around. The Shoreline was formed when the Lake, which was higher during the last Ice Age, receded and left behind a sand ridge. This ridge can be seen clearly in Glenwood and along Glenwood-Dyer Road into Indiana.



In 1838, Job Campbell and John Barton were the first white men to settle in the area. Campbell and O.R. Axtell founded Hickory Bend in 1846 in the part of town that is now known as Old Glenwood. This was, of course, long before the subdivisions of Glenwood Forest, Glenwood Manor, Glenwood Estates, and Brookwood Point were even conceived. The name of the Village was changed from Hickory Bend to Glenwood in 1871. On March 5, 1871, a post office was established, with Henry K. Axtell as postmaster. It was Job Campbell and Flores Young that requested the Village be surveyed and its name changed to Glenwood. Today, Campbell and Young Streets still run down either side of the railroad tracks.

Glenwood has come a long way from the days when it was known as Hickory Bend, in large part due to the arrival of the railroad. The Chicago, Danville and Vincennes Railroad (later the Chicago and Eastern Illinois Railroad) decided to lay tracks through Hickory Bend and along the lines from Chicago to Momence. The railroad incorporated on February 16, 1865, and began its work laying tracks south from Dolton, Illinois, on May 21, 1869. By the time the mail line was completed in 1872, Hickory Bend had changed its name to Glenwood. Service started October 10, 1869, between Momence and Chicago.

In 1847, an inn was one of the first buildings constructed in Hickory Bend. This inn would later become Hottinger's Garden and then the Fireside Chalet.

Glenwood was a stop on the Underground Railroad. Escaped slaves and their conductors could stop at the inn before moving on, often by the way of the nearby railroad.



Hickory Bend children attended a log cabin school built in 1850, which was located about one and a half miles east of the Village. In 1895, the Brookwood School District was formed, and the first brick school was constructed at the meeting of Glenwood-Lansing and Glenwood-Dyer Roads where the merge into Main Street (Brookwood Middle School). That building is still standing today.



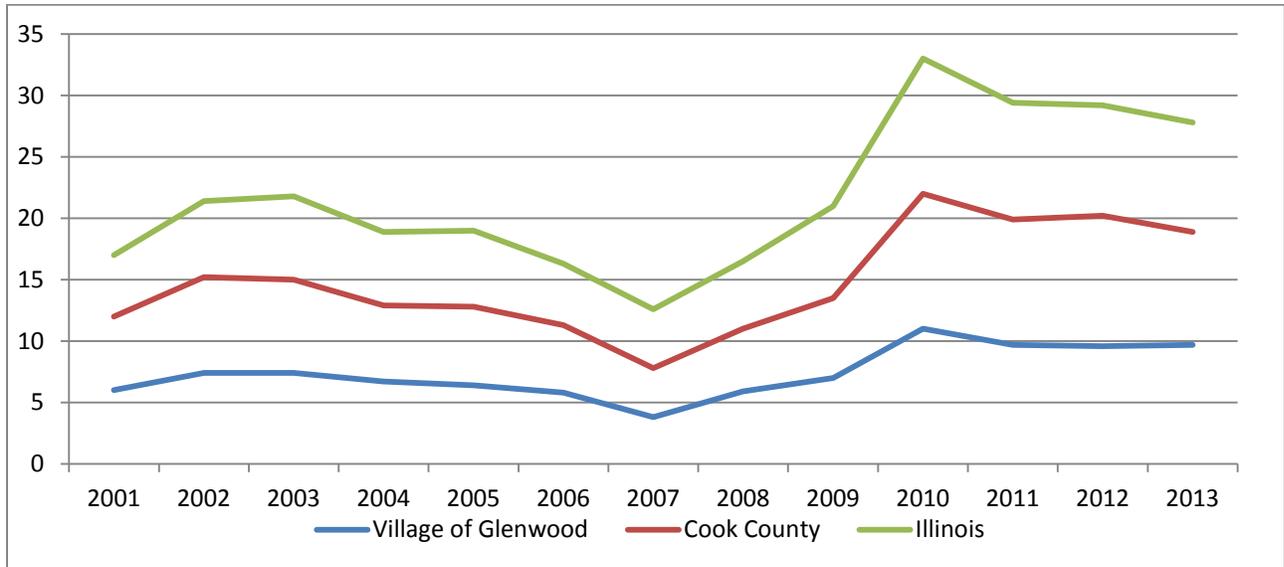
By 1880, Glenwood was becoming a busy community. In addition to two inns, there was also a saloon and a general store. In 1889, Milton George donated 300 acres of farmland known as Rural Glen to what would one day become the Glenwood School for Boys and Girls. North of town is the Mount Glenwood Memorial Gardens, a cemetery that has traditionally been African American and where several prominent people are buried.

A Metra Southeast Service commuter rail station on Main Street at the old Chicago and Eastern Illinois Railroad tracks is currently in the planning stage. Come visit Glenwood, a town with a rich past and promising future.



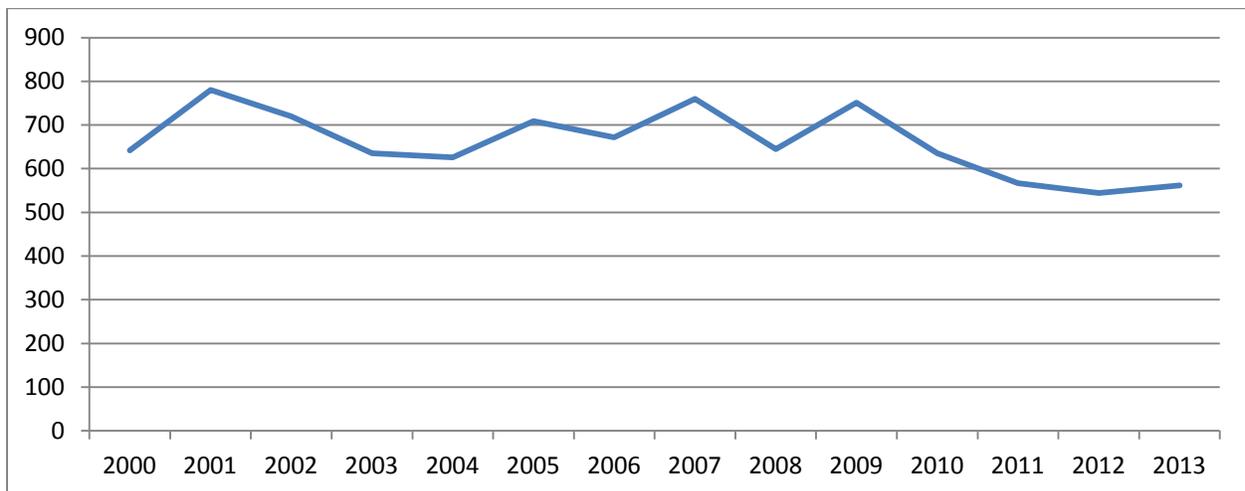
COMMUNITY ECONOMIC PROFILE

UNEMPLOYMENT RATE



The unemployment rate has significantly increased nationwide due to the economic downturn beginning in 2008; however, the Village remains below the state and county levels. The average unemployment rate for the last 10 years for the Village is currently 4.37%, which compares favorably to the county's average unemployment rate of 6.00% and the state's average rate of unemployment.

TOTAL NUMBER OF PERMITS

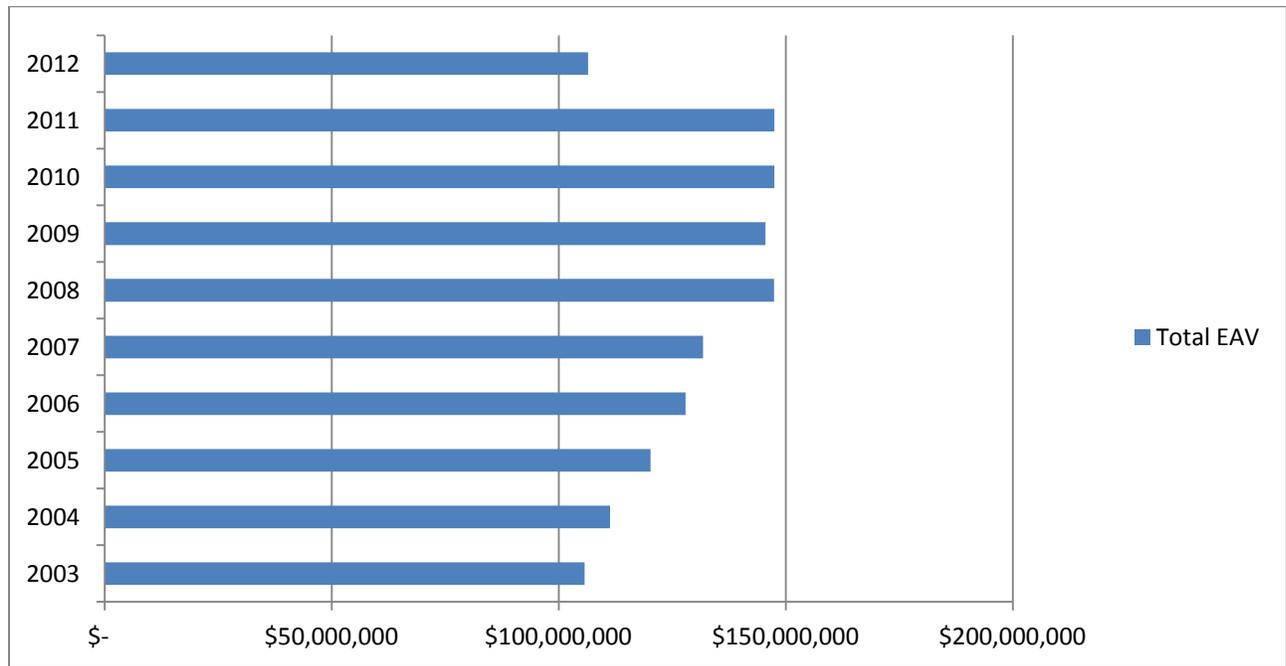


Permits include any form of commercial or residential new construction and remodeling within the Village. Items include roofing, siding, fences, decks, hot water heaters, HVAC, etc. In 2009, the Village had a significant increase in the amount of permits, which represents an increase in construction activity and overall impact on the Village.

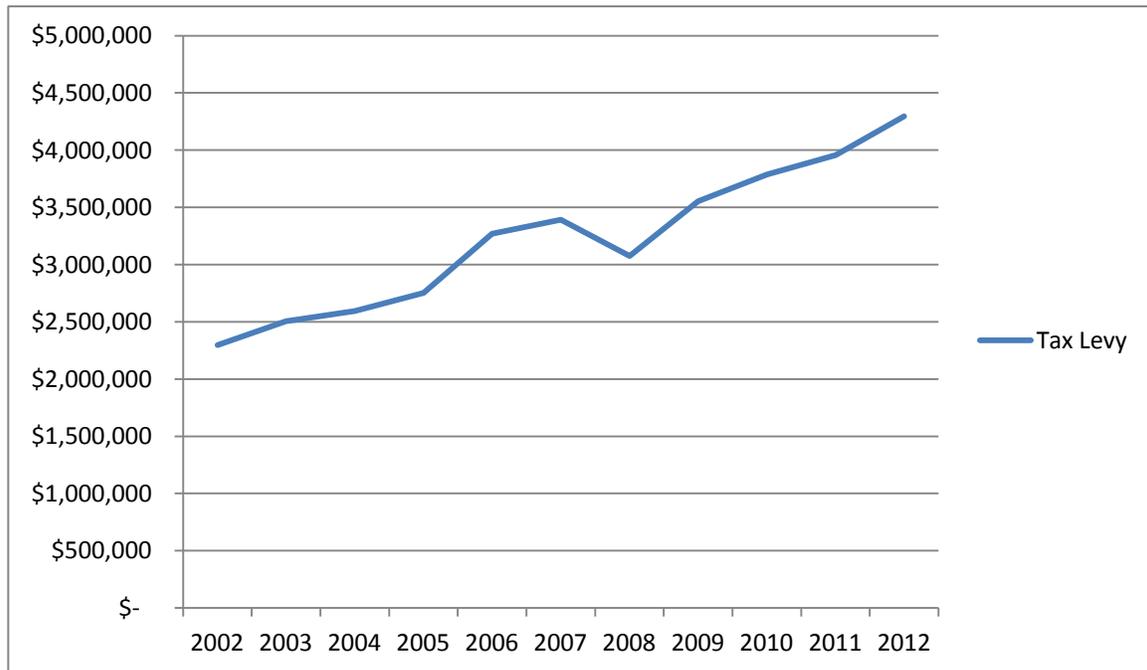


COMMUNITY ECONOMIC PROFILE

OVERALL EQUALIZED ASSESSED VALUATIONS OF TAXABLE PROPERTY



PROPERTY TAX LEVIES





COMMUNITY ECONOMIC PROFILE

Village of Glenwood Quick Facts		
Population:	2000 Census	9,000
	2003 Special Census	
	2006 Estimates	
	2010 Census	8,969
Number of Housing Units:		3,505
Median Household Income:		\$58,713
Medium Home Value:		\$162,900
Percent of Foreign Born Residents:		3.0%
Percent of High School Graduates:		89.7%
Percent of College Graduates, Bachelor's:		27.7%

SOURCE: US Census Bureau, 2010 (unless otherwise stated)

Village of Glenwood Tax Rates	
General Merchandise	8.250%
State Rate	6.250%
County Home Rule	1.000%
Regional Transportation Authority	1.000%
Qualifying Food & Drugs	2.250%
State Rate	1.000%
Regional Transportation Authority	1.250%
Vehicle (ST-556)	7.250%
State Rate	6.250%
Regional Transportation Authority	1.000%
Telecommunication Taxes	13.000%
State Rate	7.000%
Local Rate	6.000%
Real Estate Transfer Tax (per \$1,000 selling price):	\$5.00

SOURCE: Illinois Department of Revenue, 2012 (unless otherwise stated)



THE BUDGET PROCESS

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). The original budget was not amended during the current fiscal year. The Village follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1) The Village Administrator submits to the Village Board of Trustees a proposed operating budget, which serves as a guideline for the Appropriation Ordinance budget, for the fiscal year commencing the following May 1st. The operating budget includes proposed expenditures and the means of financing them.
- 2) A public hearing is conducted by the Village of Glenwood to obtain taxpayer comments. The public hearing is scheduled prior to the Board passing the Annual Appropriations Ordinance.
- 3) Subsequently, the budget is approved by the Village Board. The Appropriation Ordinance is enacted through passage of a Village ordinance.
- 4) Formal budgetary integration is employed as a management control device during the year for all governmental funds.
- 5) Appropriations lapse at year-end.
- 6) Transfers between line items and departments may be made by administrative actions. The level of legal control is the individual fund budget in total.
- 7) Appropriated amounts are as originally adopted and can only be changed by Board Approved Resolution.
- 8) The Village adopts Appropriations for the General Fund, Road and Bridge Fund, Motor Fuel Tax Fund, Water and Sewer Fund, Glenwoodie and 2010 Bond Expense Fund and all Pension, Bonds, IMRF/FICA and TIF Funds.

The Village operates under an Annual Appropriation Ordinance spanning one fiscal year, May 1 through April 30. This document contains any expenses that can be anticipated for the fiscal year. The Village also adopts a working budget as a guideline for day to day operations and for the Appropriations.

The preparation for the Village's budget begins four months prior to introduction and adoption by the Village Board. One of the first steps in preparing this document is to identify key goals within every department that will drive the decision-making process.

In January, the Finance Department distributes both the Operating and Capital Budget worksheets to every department, who then have five weeks to assemble their capital requests and eight weeks to estimate their operating expenses for the following year. The Finance Department reviews and prepares a first draft of the Operating Budget based on these estimates.

The Village Administrator meets with every department on an individual basis and collectively evaluates the first draft of the department's Operating Budget. The Finance Director estimates all revenue projections for the upcoming year, which gives direction to the Village Administrator and departments as to the level of growth or reduction that can be reflected in expenditures.



Several versions of the Operating Budget are drafted, and a final recommended budget, which includes the approved capital budget, is presented by the Village Administrator to the Village Board in late spring.

MAKING CHANGES TO THE BUDGET

The annual budget can be changed by the Village Administrator throughout the budget year. Changes affecting total departments or funds must be approved by the Village Board. Expenditures may not legally exceed the budget at the department/fund level. To make changes to the budget, departments fill out a Budget Adjustment form that shows what expense they want to increase and how they expect to accomplish this: either through a decrease in another expense account, an increase in revenues, or a decrease of fund balance. The adjustment request is reviewed by the Finance Director and approved by the Village Administrator. (The budget adjustment ordinance then needs to be approved by the Village Board for the change to take effect, only if the change affects the total amount of the budget.)

VILLAGE OF GLENWOOD

FUND STRUCTURE





FUND STRUCTURE

The Village uses funds to report its current financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions of activities.

A *fund* is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into three categories: government funds, proprietary funds and fiduciary funds.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function (i.e. general services, public safety, etc.) are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs (including fines and fees), and (b) grants and contributions that are restricted to meeting the operational requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary (agency) funds, even though the latter are excluded from the government-wide financial statements. The fund financial statements provide information about the Village's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. The Village has the following governmental funds – General Fund, TIF Fund, Holbrook Road Tax Increment Financing Fund, 2010 Bond Payment Fund and 2010 Bond Project Fund. All remaining governmental funds are aggregated and reported as non-major governmental funds. The Village has the following major enterprise funds – Water and Sewer Fund and Golf Course Fund.

Major funds are defined by the Village as those that are greater than or equal to 10% of the total funding for the fiscal year. For the 2013 budget year, the major enterprise funds are the Water & Sewer Fund and the Golf Course Fund

GOVERNMENTAL FUNDS

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital project funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in another fund. Governmental funds focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. The Village maintains 6 individual governmental funds.



The Village administers the following major governmental funds:

General Fund – This is the Village’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The services which are administered by the Village and accounted for in the General Fund include general services, public works and public safety.

Main Street Tax Increment Financing District Fund – A special revenue fund, accounts for the revenue generated from the Tax Incremental Finance District to pay development costs.

Holbrook Road Tax Increment Financing District Fund – A special revenue fund, accounts for the revenue generated from the Tax Incremental Finance District to pay development costs.

2010 Bond Payment Fund – A debt service fund, accounts for the revenue accumulated for the repayment of principal and interest on the Series 2010A, Series 2010B and Series 2010C general obligation bonds.

2010 Bond Project Fund – A capital projects fund, accounts for bond proceeds received and other resources accumulated for capital projects of the Village.

PROPRIETARY FUNDS

Proprietary funds are used to account for activities similar to those found in the private sector, where determination of net income is necessary or useful for sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (general fund). The Village uses enterprise funds to account for its water and sewer system and the golf course fiscal operations. The internal service funds are used to account for the costs of property and casualty insurance, and workers’ compensation insurance.

The Village administers the following major proprietary funds:

Water and Sewer Fund – Accounts for the provision of water and sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance, financing and related debt service and billing and collection.

Golf Course Fund – Accounts for the revenues and expenses related to the operations of Glenwoodie Golf Course. Revenues are generated through charges to users based on rounds played and concessions purchased.

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The Village administers a fiduciary (pension trust) fund for assets held by the Village in a fiduciary capacity of behalf on its police and fire departments employees. Fiduciary Funds are excluded from the government wide financial statements.

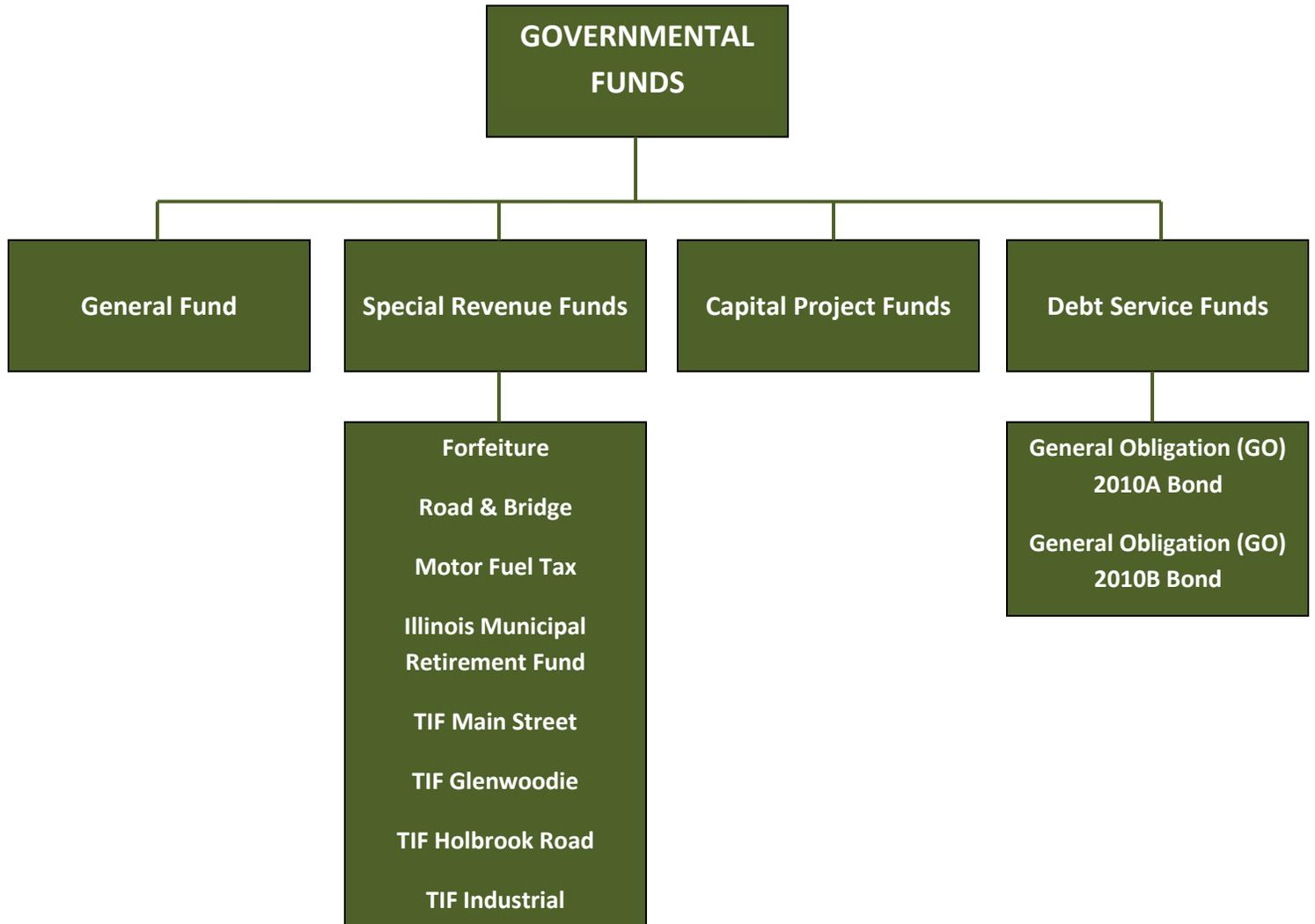


Major and Nonmajor Funds

Major Funds		Non-major Funds
Governmental Funds	Proprietary Funds	Governmental Funds
General	Sewer & Water	Road & Bridge
TIF Main Street	Golf Course	Motor Fuel Tax
TIF Holbrook Road		Forfeiture
2010 Bond Payment Fund		TIF Industrial
2010 Bond Project Fund		TIF Glenwoodie
		IMRF

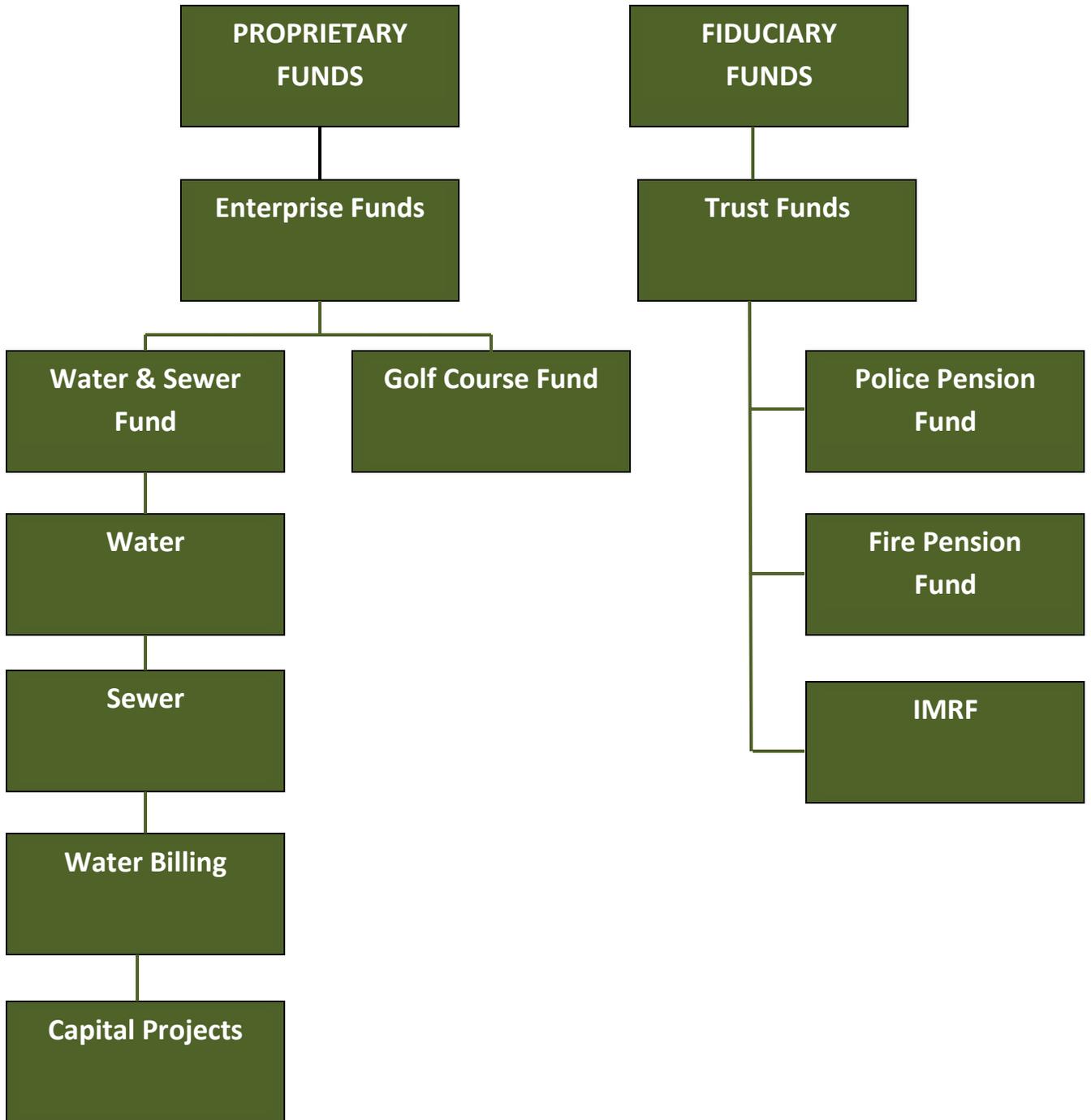


FUND STRUCTURE





FUND STRUCTURE



REVENUE & EXPENDITURE SUMMARY

GENERAL FUND





REVENUE & EXPENDITURE SUMMARY
GENERAL FUND

Account Name	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Revenue				
Taxes				
Property Taxes	\$ 2,333,245	\$ 2,071,354	\$ 2,112,965	2.0%
Property Taxes-Road and Bridge	-	-	20,000	0.0%
Property Taxes - Police/Fire Pension	727,007	571,640	588,789	3.0%
IMRF/FICA Reimbursement	-	324,524	369,821	14.0%
Tax Innerfund Transfer	-	-	-	0.0%
Total Taxes	\$ 3,060,252	\$ 2,967,518	\$ 3,091,575	4.2%
Licenses & Permits				
Zoning Board/Hearing Apps	\$ -	\$ 500	\$ 510	2.0%
Building & Electrical Permits	89,270	80,000	81,600	2.0%
Cable TV Revenue	104,354	100,000	115,000	15.0%
Landlord Crime Free Housing Prevention	10,075	10,000	14,000	40.0%
Business Licenses	37,260	45,000	45,900	2.0%
Vehicle Licenses	216,365	140,000	142,800	2.0%
Animal Licenses	1,346	900	1,000	11.1%
Total Licenses & Permits	\$ 458,670	\$ 376,400	\$ 400,810	6.5%
Fines				
Police DUI Related Revenue	\$ 180	\$ 200	\$ -	-100.0%
Police Fines	95,986	125,000	127,500	2.0%
Building Code Fines	36,874	25,000	25,500	2.0%
Vehicle Sticker Penalty	-	-	-	0.0%
Total Fines	\$ 133,040	\$ 150,200	\$ 153,000	1.9%
Miscellaneous Taxes				
Sales Tax	\$ 948,174	\$ 950,000	\$ 975,000	2.6%
Utility Tax	394,784	390,000	370,000	-5.1%
Municipal Auto Rental Tax	12,256	13,000	13,260	2.0%
Income Tax	756,947	712,000	808,000	13.5%
State Use Tax	130,904	146,700	140,000	-4.6%
Video Gaming Tax	-	-	12,000	0.0%
Personal Property Replacement Tax	33,591	25,000	25,500	2.0%
Real Estate Transfer Tax	78,831	70,000	75,000	7.1%
Total Miscellaneous Taxes	\$ 2,355,487	\$ 2,306,700	\$ 2,418,760	4.9%



REVENUE & EXPENDITURE SUMMARY
GENERAL FUND

Account Name	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Other Income				
Alarm Permits	\$ 3,645	\$ 1,000	\$ 2,000	100.0%
Grass Cutting Fees	534	700	714	2.0%
Towed Vehicle Administration Fee	59,500	60,000	95,000	58.3%
Foreign Fire Insurance	8,302	8,500	9,500	11.8%
Fire Protection Fees	7,200	7,300	7,300	0.0%
Health Inspection Fees	3,900	5,000	5,000	0.0%
Facility Rent	8,670	6,000	7,500	25.0%
Interest Income	1,312	500	510	2.0%
Proceeds Sale of Surplus Property	4,501	-	-	0.0%
Police Miscellaneous	-	2,000	500	-75.0%
Newsletter Advertising	5,975	16,000	25,000	56.3%
Hickory Glen Park Plans	-	-	-	0.0%
Police Report Fees	1,765	1,800	1,800	0.0%
Project Reimbursement Fire	-	-	150	0.0%
Returned Check Charge	160	150	-	-100.0%
FEMA Reimbursement	17,547	-	-	0.0%
Telecommunications Maint. Fee	352,305	360,000	325,000	-9.7%
Cell Tower Rental	117,417	143,000	148,000	3.5%
Park Programs	3,933	4,000	4,500	12.5%
Youth Sports Program Revenue	16,680	5,000	5,100	2.0%
Grants	883	-	51,000	0.0%
Reimbursement Court Order	1,400	-	-	0.0%
Yard Waste Stickers	10,666	8,500	7,500	-11.8%
Vest Grant	9,021	-	-	0.0%
Nalco Crossbow Lease Agreement	152,614	258,674	2,000,000	673.2%
SAFER GRANT Fire Dept	-	50,000	-	-100.0%
Weapons Reimbursement Police	-	-	-	0.0%
Rent 760 Holbrook Learning Corner	-	-	30,000	0.0%
Westside Transport Lease	-	-	24,000	0.0%
Transfer In	255,521	-	-	0.0%
Miscellaneous	4,718	5,000	5,100	2.0%
Senior Center Programs	145	500	510	2.0%
Miscellaneous Fire	40	-	-	0.0%
Homewood Disposal Transfer In	486,350	500,000	525,000	5.0%
Total Other Income	\$ 1,534,704	\$ 1,443,624	\$ 3,280,684	127.3%
Total Corporate Revenue	\$ 7,542,153	\$ 7,244,442	\$ 9,344,829	29.0%

EXPENDITURE SUMMARY BY DEPARTMENT

GENERAL FUND





EXPENDITURE SUMMARY BY DEPARTMENT
GENERAL FUND

Program	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
<u>Administration</u>				
Mayor	\$ 13,500	\$ 13,500	\$ 23,500	74.1%
Treasurer	2,792	3,000	3,000	0.0%
Trustees	32,955	36,000	36,000	0.0%
Village Clerk	2,500	2,000	10,000	400.0%
Village Collector	-	100	100	0.0%
Village Administrator	103,218	105,060	101,278	-3.6%
Assist Village Administrator	-	-	-	0.0%
Dept. Supervisor / Admin	75,572	77,434	78,987	2.0%
Full Time Employees	100,715	135,000	109,362	-19.0%
Part Time Employees	57,981	55,000	48,960	-11.0%
Contract Services	76,880	80,000	20,000	-75.0%
WiFi Connection/Sign	-	-	100,000	0.0%
Consulting Services	-	-	-	0.0%
Liquor Commissioner	1,500	1,500	1,500	0.0%
Employers FICA/IMRF	-	56,000	57,000	1.8%
Unemployment Insurance	-	1,500	1,000	-33.3%
Office Supplies	16,240	16,000	12,000	-25.0%
Data Processing	17,406	25,000	30,500	22.0%
Copier Supplies and Maint.	2,605	3,000	6,500	116.7%
Postage	4,217	10,000	8,000	-20.0%
Pittman Family Fund Expense	9,857	-	-	0.0%
Employee Appreciation	2,467	4,000	4,000	0.0%
Telephone	5,587	5,000	3,800	-24.0%
HRC Expense & Legal Services	-	-	-	0.0%
Legal Notices	1,412	2,500	2,000	-20.0%
Newsletter	25,515	20,000	25,000	25.0%
Code of Ordinances Expense	7,723	30,000	30,000	0.0%
Dues Subscriptions Memberships	13,730	15,000	15,750	5.0%
Legal Services	124,928	95,000	100,000	5.3%
Auditing	46,500	50,000	52,500	5.0%
E-Com Annual Expense	352,952	275,000	288,750	5.0%
Legal Service Board of Trustees	-	-	-	0.0%
Group Insurance and Hospital	28,644	35,000	36,750	5.0%
Workers Comp Insurance	49,111	4,000	4,200	5.0%
Liability Insurance	309,973	350,000	230,000	-34.3%
Expenses - Village Admin	113	1,500	1,500	0.0%
Utilities Consulting AM Audit	1,425	15,000	15,500	3.3%
Board Member Training	310	1,500	1,200	-20.0%
Utilities	25,106	3,000	1,500	-50.0%



EXPENDITURE SUMMARY BY DEPARTMENT
GENERAL FUND

Program	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Personnel Training	14,277	25,000	10,000	-60.0%
Travel Lodging Meals	10,745	10,500	10,000	-4.8%
Purchase of Network Server	-	5,000	-	-100.0%
Donations/Memorials	6,500	7,500	5,000	-33.3%
Police and Fire Commission	13,152	10,000	10,300	3.0%
IKE Buyout Grant	8,996	-	-	0.0%
Grant Expense	44,890	15,000	15,450	3.0%
TCSP Grant	3,600	-	-	0.0%
Web Site Expense	300	1,500	1,000	-33.3%
Repair & Maintenance/Vehicles		-	-	0.0%
Vehicle Stickers	8,928	8,000	8,400	5.0%
Purchase of Copy Machine	2,697	8,700	-	-100.0%
Economic Incentive Agreements	2,235	5,000	5,000	0.0%
Computer Programs/Equipment	46,879	45,000	45,000	0.0%
Glenwood Dyer Road TIF	-	-	-	0.0%
Glenwood Plaza TIF Project	101,382	50,000	25,000	-50.0%
TIF Industrial North	62,947	10,000	-	-100.0%
New TIF Expenses	165	-	-	0.0%
Railroad Property Rental	2,251	2,500	2,575	3.0%
TIF Town Center	9,111	75,000	-	-100.0%
OSLAD Grant Expense	1,893	-	5,000	0.0%
Purchase of Vehicle	29,881	-	-	0.0%
Engineering Services	25,393	20,000	21,000	5.0%
Homewood Disposal	500,686	500,000	525,000	5.0%
Transfer Out	-	-	-	0.0%
Miscellaneous	2,696	2,000	2,060	3.0%
Total Administration	\$ 2,413,038	\$ 2,327,294	\$ 2,150,922	-7.6%

Public Works

Dept. Supervisor	\$ 27,705	\$ 27,580	\$ 30,800	11.7%
Full Time Employees	131,698	140,000	160,500	14.6%
Overtime	13,632	33,000	15,000	-54.5%
Holiday Pay	-	4,000	-	-100.0%
Lawn Care Services	33,056	35,000	36,000	2.9%
Employers FICA/IMRF	-	35,000	35,000	0.0%
Unemployment Insurance	5,740	8,000	5,000	-37.5%
Printing and Advertising	130	1,500	1,500	0.0%
Office Supplies	-	500	500	0.0%
Postage	328	500	515	3.0%
Cleaning Supplies	175	2,500	6,000	140.0%
Mechanical Supplies	-	2,500	2,500	0.0%



**EXPENDITURE SUMMARY BY DEPARTMENT
GENERAL FUND**

Program	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Telephone	2,473	3,000	3,000	0.0%
Legal Services	270	2,000	2,000	0.0%
Group Insurance and Hospital	39,417	40,500	41,715	3.0%
Workers Comp Insurance	23,500	24,000	24,720	3.0%
Liability Insurance	-	-	-	0.0%
Personnel Training	40	3,000	3,090	3.0%
Travel Lodging meals	381	1,000	1,000	0.0%
Physicals	945	2,000	1,500	-25.0%
Gas and Oil	22,367	25,000	25,000	0.0%
Street Lighting	-	-	15,450	0.0%
Repair/Maint. Communication	128	2,000	1,000	-50.0%
Repair/Maint. Vehicles	7,234	15,000	51,050	240.3%
Repair/Maint. Traffic Signals	-	-	25,750	0.0%
Repair/Maint. Gen Tools/Equip	5,049	10,000	10,000	0.0%
Repair/Maint. Municipal Buildings	114,070	40,000	55,000	37.5%
Maint. Municipal Grounds	29,780	25,000	25,750	3.0%
Purchase Gen'l Tools/ Equipment	30,023	10,000	10,300	3.0%
Purchase Personnel Equipment	1,852	5,000	5,000	0.0%
Signs for Traffic Control	-	-	25,750	0.0%
Flags	1,231	500	500	0.0%
Tree Contractor/Replacement	-	25,000	25,000	0.0%
HVAC Maintenance	195	12,600	12,600	0.0%
Holiday Decorations	2,605	10,000	1,500	-85.0%
Festival Expenses	-	-	-	0.0%
Computer Programs/Equipment	2,202	2,500	2,000	-20.0%
Lawn Equipment	-	500	-	-100.0%
Purchase of Vehicles	-	75,000	-	-100.0%
Miscellaneous	3,836	4,000	4,000	0.0%
Energy/Street Lighting	-	-	25,750	0.0%
Repair/Maintenance Storm Sewers	-	-	10,300	0.0%
Street/Sidewalks/Roadways	-	-	51,500	0.0%
Total Public Works	\$ 500,062	\$ 627,680	\$ 753,540	20.1%

Parks Program

Park Directors Salary	\$ 3,924	\$ 18,035	\$18,396	2.0%
Part Time Employees	23,262	6,120	6,242	2.0%
July 4th Overtime	-	-	-	0.0%
Employers FICA/IMRF	-	3,000	1,900	-36.7%
Volunteer Appreciation	-	500	500	0.0%
Utilities	5,882	6,000	4,000	-33.3%



EXPENDITURE SUMMARY BY DEPARTMENT
GENERAL FUND

Program	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Summer/Winter Activities	1,417	1,500	-	-100.0%
Park Program Expenses	3,447	5,000	5,000	0.0%
Easter Program	(694)	850	850	0.0%
July 4th Expenses	11,741	8,000	5,000	-37.5%
Kids Day Out/Summer Bash	2,825	4,100	3,000	-26.8%
Halloween/Hayride Expenses	590	800	800	0.0%
Christmas in the Park Expense	290	1,500	1,200	-20.0%
Transportation (Bus, Vans)	-	2,000	1,000	-50.0%
Repair/Main Gen Tools/Equip	-	2,500	2,500	0.0%
Repair/Main Municipal Bldgs	6,132	2,000	8,000	300.0%
Maint. Municipal Grounds	7,766	11,000	5,000	-54.5%
Fireworks	12,645	13,000	13,390	3.0%
Playground Equipment	-	10,000	60,000	500.0%
Misc. (Includes Brochure)	49	1,500	1,000	-33.3%
Total Parks Program	\$ 79,275	\$ 97,405	\$ 137,778	41.4%

Police

Police Dept Comp Time Payroll	\$ 934	\$ -	\$ -	0.0%
Part Time Police Officers Pay	46,468	63,654	65,245	2.5%
Department Supervisor	92,354	94,760	102,714	8.4%
Full Time employees	1,541,602	1,585,860	1,800,000	13.5%
Part Time Records Clerks	98,038	120,000	123,000	2.5%
Crossing Guards	25,423	25,000	2,500	-90.0%
Overtime Wages	145,245	100,000	140,000	40.0%
Holiday Pay	57,279	100,000	103,000	3.0%
Employers FICA/IMRF	-	170,000	198,000	16.5%
Pension Contribution	627,083	491,670	506,420	3.0%
Unemployment Insurance	6,308	-	5,150	0.0%
Office Supplies	13,439	10,000	10,300	3.0%
Postage	3,965	10,000	5,000	-50.0%
Telephone	10,169	11,000	8,000	-27.3%
Dues Subscriptions/memberships	14,035	15,000	12,000	-20.0%
Legal Services	22,975	40,000	46,350	15.9%
Municipal Systems	12,686	12,000	12,360	3.0%
Group Insurance/Hospital	253,476	230,000	236,900	3.0%
Workers Comp Insurance	105,000	97,000	99,910	3.0%
Liability Insurance	-	-	-	0.0%
Utilities	3,385	3,000	3,090	3.0%
Personnel Training	30,088	20,000	20,600	3.0%
Travel Lodging Meals	5,311	10,000	10,300	3.0%



**EXPENDITURE SUMMARY BY DEPARTMENT
GENERAL FUND**

Program	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Public Education Programs	908	3,000	-	-100.0%
Physicals	1,435	1,100	1,133	3.0%
Uniforms	13,535	30,000	30,900	3.0%
Gas and Oil	80,750	75,000	77,250	3.0%
Food For Prisoners	-	2,500	2,575	3.0%
Grant Expense	25,227	5,000	5,150	3.0%
Repair/Maint. Communication	10,440	25,000	25,000	0.0%
Repair/Maint. Copy machine	428	5,000	5,150	3.0%
Repair/Maint. Vehicles	44,447	30,000	30,900	3.0%
Repair/Maint. Gen Tools/Equip	9,441	5,000	5,150	3.0%
Repair/Maint. Municipal Bldgs.	1,702	5,500	5,665	3.0%
Radar Equipment	-	12,000	12,360	3.0%
in Car L3 Cameras	-	81,000	81,000	0.0%
Evidence MGMT System	-	13,300	13,300	0.0%
Portable Truck Weight Scale	-	11,000	11,000	0.0%
3m Opticom	3,172	3,000	3,000	0.0%
Municipal Security Cameras (CTC)	89,877	10,000	10,000	0.0%
Spillman Touch/ 4 Ipads 32 GB	14,174	13,500	13,500	0.0%
Range Usage/Ammunition	3,012	5,000	16,000	220.0%
Tow Fee Expense	-	3,000	1,500	-50.0%
Purchase Taser X2	-	15,000	-	-100.0%
Purchase /Gen Tools Equip	3,683	5,000	5,150	3.0%
Purchase of Camera/Film/Paper	3,414	-	2,000	0.0%
Police Crime Prevention	-	3,000	5,000	66.7%
Purchase Personnel Equipment	73	5,000	5,150	3.0%
Vest Program	23,078	2,000	2,000	0.0%
Computer Programs/Equipment	39,769	54,000	15,000	-72.2%
Purchase of Vehicles	37,878	96,000	96,000	0.0%
Communication Equipment	28,034	20,000	20,600	3.0%
Board Up Expense	2,294	2,500	2,575	3.0%
Taser x2	-	-	15,000	0.0%
Miscellaneous	6,865	5,000	5,150	3.0%
Total Police	\$ 3,558,902	\$ 3,755,344	\$ 4,034,997	7.4%

Fire

Department Supervisor	\$ 103,354	\$ 97,603	\$ 96,600	-1.0%
Full Time employees	202,359	235,000	215,000	-8.5%
Part Time Inspectors	17,780	30,100	30,853	2.5%
Secretarial Services	39,699	59,740	58,400	-2.2%
Overtime Wages	-	1,000	1,000	0.0%



**EXPENDITURE SUMMARY BY DEPARTMENT
GENERAL FUND**

Program	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Paid on Call	76,867	81,000	96,000	18.5%
Sleep in Pay	94,826	96,800	96,800	0.0%
Duty Shift Assignment	46,318	49,000	49,000	0.0%
Contract Services	60,008	67,690	60,000	-11.4%
Employers FICA/IMRF	2,806	50,000	70,200	40.4%
Pension Contributions	99,924	79,970	82,369	3.0%
Unemployment Insurance	-	-	-	0.0%
Building Code Hearings	5,797	3,700	7,000	89.2%
Planning and Zoning	206	1,500	1,200	-20.0%
Printing and Advertising	1,199	1,200	960	-20.0%
Office Supplies	2,951	3,400	3,400	0.0%
Postage	1,328	1,400	1,300	-7.1%
Food Service Inspections	442	1,000	500	-50.0%
Telephone	12,092	9,700	5,000	-48.5%
Dues Subscriptions/Memberships	1,205	4,000	1,200	-70.0%
Legal Services	5,258	5,000	20,000	300.0%
Legal Fees Zoning	634	-	500	0.0%
Group Insurance/Hospital	53,643	63,000	66,150	5.0%
Workers Comp Insurance	103,000	93,000	97,650	5.0%
Utilities	1,154	3,000	2,000	-33.3%
Personnel Training	10,794	12,000	10,000	-16.7%
Travel Lodging Meals - Misc	747	-	-	0.0%
Public Education Programs	2,894	3,000	1,800	-40.0%
Physicals	4,100	2,000	1,800	-10.0%
Uniforms	3,642	8,000	5,000	-37.5%
Gas and Oil	28,590	22,000	23,100	5.0%
Station Supplies	845	2,000	1,800	-10.0%
Fire Dept Grant Expense	27,279	8,000	-	-100.0%
Repair/Main Vehicles	33,529	25,000	30,000	20.0%
MABAS Expense	3,663	4,400	4,000	-9.1%
Repair/Main Gen Tools/Equip	6,585	10,000	10,000	0.0%
Maintenance Station 1	2,191	6,000	4,000	-33.3%
Maintenance Station 2	4,523	6,000	2,500	-58.3%
Copy Machine	599	1,000	1,000	0.0%
Grass Cutting Vacant Homes	2,800	4,000	3,000	-25.0%
Computer Programs Equip	4,114	15,700	10,000	-36.3%
Purchase of Vehicles	57,928	-	40,000	0.0%
Communications Equipment	2,010	1,500	1,575	5.0%
Miscellaneous	2,353	2,000	2,300	15.0%
Total Fire	\$ 1,132,036	\$ 1,170,403	\$ 1,214,957	3.8%



**EXPENDITURE SUMMARY BY DEPARTMENT
GENERAL FUND**

Program	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
<u>E.S.D.A.</u>				
Dept Supervisor	\$ -	\$ 1,030	\$ 1,030	0.0%
Part Time Employees	-	4,120	4,120	0.0%
Employers FICA/IMRF	-	1,000	721	-27.9%
Uniforms	375	3,500	500	-85.7%
Communications	-	4,500	4,500	0.0%
Total E.S.D.A.	\$ 375	\$ 14,150	\$ 10,871	-23.2%
<u>Senior Center</u>				
Directors Salary	\$ -	\$ 35,020	\$ 35,720	2.0%
Part Time Employees	7,389	10,609	10,821	2.0%
Employers FICA/IMRF	549	7,000	7,000	0.0%
Office Supplies	796	800	800	0.0%
Postage	-	800	-	-100.0%
Telephone/Internet	3,929	800	500	-37.5%
Group Insurance and Hospital	-	-	5,200	0.0%
Utilities	1,469	1,500	3,500	133.3%
Special Events	811	3,000	3,150	5.0%
Miscellaneous	1,610	500	1,000	100.0%
Total Senior Center	\$ 16,553	\$ 60,029	\$ 67,691	12.8%
Total Expenditures	\$ 7,700,241	\$ 8,052,305	\$ 8,370,756	4.0%
Excess/(Deficiency) of Revenues over Expenditures	\$ (158,087)	\$ (807,863)	\$ 974,073	-220.6%
Fund Reserves Utilized	-	-	-	0.0%
Net Revenues over Expenditures	\$ (158,087)	\$ (807,863)	\$ 974,073	0.0%

REVENUE & EXPENDITURES BY FUND

ROAD & BRIDGE





REVENUE & EXPENDITURES BY FUND
ROAD & BRIDGE

Account Name	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Revenue				
Property Taxes	\$ 26,474	\$ 20,000	\$ -	-100.0%
Vehicle Stickers	7,999	-	-	0.0%
Personal Property Rep. Tax	830	-	-	0.0%
Interest Income	-	-	-	0.0%
Bad Check Charge	-	-	-	0.0%
Grants	-	-	-	0.0%
Transfer - In	116,540	-	-	0.0%
Miscellaneous Other Income	-	-	-	0.0%
Total Revenue	\$ 151,844	\$ 20,000	\$ -	-100.0%
Expenditures				
Energy/Street Lighting	\$ 22,801	\$ 25,000	\$ -	-100.0%
Signs for Traffic Control	28,150	25,000	-	-100.0%
Repair/Maintenance Vehicle	30,346	35,000	-	-100.0%
Repair/Maintenance Storm Sewers	3,682	10,000	-	-100.0%
Street Lighting Maintenance	13,629	15,000	-	-100.0%
Repair/Maintenance Traffic Signals	17,370	25,000	-	-100.0%
Streets/Sidewalks/Roadways	18,336	50,000	-	-100.0%
Vehicle Stickers	-	-	-	0.0%
Purchase of Vehicles	16,284	-	-	0.0%
Engineering Services	103	-	-	0.0%
Principle - Capital Lease	-	-	-	0.0%
Interest Exp Capital Lease	-	-	-	0.0%
Transfer Out	-	-	-	0.0%
Total Expenditures	\$ 150,700	\$ 185,000	\$ -	-100.0%
Excess/(Deficiency) of Revenues over Expenditures	\$ 1,143	\$ (165,000)	\$ -	-100.0%
Fund Reserves Utilized	-	268,000	-	-100.0%
Net Revenues over Expenditures	\$ 1,143	\$ 103,000	\$ -	0%

FUND MERGED INTO CORPORATE FOR BUDGET YEAR 2013-2014

REVENUE & EXPENDITURES BY FUND

MOTOR FUEL TAX





REVENUE & EXPENDITURES BY FUND

MOTOR FUEL TAX

Account Name	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Revenue				
Motor Fuel Tax Receipts	\$ 223,529	\$ 224,000	\$ 220,000	-1.8%
Interest Income	256	300	334	11.3%
Transfer - In	-	-	-	0.0%
Miscellaneous	-	-	-	0.0%
Loan Program	39,084	-	-	0.0%
Total Revenue	\$ 262,869	\$ 224,300	\$ 220,334	-1.8%
Expenditures				
Street Sweeping	\$ 6,373	\$ 45,000	\$ 15,000	-66.7%
Road Salt	47,061	80,000	75,000	-6.3%
Street Lighting Maintenance	-	8,000	23,000	187.5%
Streets/Sidewalks/Roadways	78,900	-	75,000	0.0%
Engineering Services	16,000	-	-	0.0%
2010 Bond Expense	100,000	-	100,000	0.0%
Transfer Out	-	100,000	-	-100.0%
Total Expenditures	\$248,334	\$233,000	\$288,000	23.6%
Excess/(Deficiency) of Revenues over Expenditures	\$ 14,535	\$ (8,700)	\$ (67,666)	677.8%
Fund Reserves Utilized	-	922,577	9,000	-99.0%
Net Revenues over Expenditures	\$ 14,535	\$ 913,877	\$ (58,666)	-

REVENUE & EXPENDITURES BY FUND

SEWER & WATER FUND





SEWER & WATER FUND

Account Name	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Revenue				
IMRF & FICA Reimbursement	\$ 59	\$ 70,040	\$ 72,775	3.9%
Misc Clerical Fees / S&W	-	-	-	0.0%
Interest Income	2,944	500	505	1.0%
Water Usage	1,487,407	1,515,000	1,600,000	5.6%
Sewer Usage	-	-	-	0.0%
Debt Service Charge	-	-	-	0.0%
Water Turn on Charge	7,275	5,000	5,050	1.0%
Returned Check Charge	1,200	1,000	1,010	1.0%
Penalties	64,230	60,000	60,600	1.0%
S W Depr Fund Revenues	402,174	375,000	389,322	3.8%
Tap in Fees	-	-	-	0.0%
Sec Dep Lost Delinquent Account	-	-	-	0.0%
Meter Sales	1,000	500	750	50.0%
S W Administrative Fee	32,102	25,000	32,000	28.0%
Grants	25,000	-	-	0.0%
Miscellaneous	51,688	1,500	1,515	1.0%
Capital Contributions	-	-	-	0.0%
Total Revenue	\$ 2,075,079	\$ 2,053,540	\$ 2,163,527	5.4%
Expenditures				
Dept. Supervisor	\$ 51,904	\$ 51,029	\$ 57,200	12.1%
Full Time Employees	292,455	304,000	343,000	12.8%
Part Time Employees	6,734	37,000	37,925	2.5%
Overtime	48,193	61,000	35,000	-42.6%
Holiday Pay	-	-	4,200	0.0%
Contract Services	5,647	10,000	15,000	50.0%
Lawn Care Services	8,264	10,000	10,250	2.5%
Employers FICA/IMRF	-	71,000	72,775	2.5%
Unemployment Insurance	-	5,000	4,000	-20.0%
Printing and Advertising	7,850	10,000	10,500	5.0%
Office Supplies	1,296	2,000	2,100	5.0%
Copier Supplies/Maintenance	-	1,000	1,050	5.0%
Postage	11,919	12,000	12,600	5.0%
Telephone	34,969	25,000	30,000	20.0%
Water/Sewer System Alarm	-	1,500	1,575	5.0%
Dues Subscriptions				
Memberships	470	1,000	1,050	5.0%
Legal Services	7,994	3,500	3,500	0.0%
Group Insurance and Hospital	75,930	45,000	47,250	5.0%
Workmen's Comp Insurance	50,000	72,000	75,600	5.0%
Liability Insurance	-	-	-	0.0%
Utilities	6,600	7,000	7,350	5.0%
Personnel Training	2,761	2,500	2,625	5.0%
Travel Lodging Meals	2,084	1,000	1,500	50.0%



SEWER & WATER FUND

Account Name	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Public Education Programs	-	3,000	3,150	5.0%
Physicals	390	2,000	1,000	-50.0%
Gas and Oil	22,063	30,000	31,500	5.0%
Energy for Pumping	45,774	50,000	52,500	5.0%
Chemicals	19,348	20,000	21,000	5.0%
Storage Building	130,373	140,000	-	-100.0%
IEPA Loan Project	9,156	-	-	0.0%
EDA Grant	25,133	-	-	0.0%
Concrete Bins at P.W.	-	10,000	10,500	5.0%
Repair/Maint. Communication	950	1,500	1,575	5.0%
Repair/Maint. Water System	121,220	150,000	200,000	33.3%
Repair/Maint. Vehicles	19,365	25,000	26,250	5.0%
Repair/Maint. Gen Tools/Equip	20,789	15,000	10,000	-33.3%
Repair/Maint. Municipal Buildings	8,916	15,000	15,750	5.0%
Maint. Municipal Grounds	26,028	10,000	15,000	50.0%
Repair/Maint. Sewer System	104,880	200,000	250,000	25.0%
Purchase Gen'l Tools/ Equipment	12,075	10,000	10,500	5.0%
Purchase Personnel Equipment	5,143	5,000	5,250	5.0%
SCADA System Upgrade	-	-	-	0.0%
Water Purchases/Chicago Hts.	209,858	400,000	420,000	5.0%
Public Infr./Wtr. Main Loop	-	5,000,000	-	-100.0%
Comp Programs/Equipment	10,288	35,000	-	5.0%
Water Meter Program	86,812	50,000	60,000	20.0%
New Roof WP1	-	10,000	10,000	0.0%
O & M Chicago Heights	30,878	35,000	36,750	5.0%
Purchase of Vehicles	86,195	275,000	-	-100.0%
Engineering Services	4,682	25,000	26,250	5.0%
Communications Equipment	1,082	3,000	3,150	5.0%
Debt Service/Chicago Heights	-	-	-	0.0%
Loss on Wire Fraud	-	-	-	0.0%
2010 Bond Expense	-	150,000	150,000	0.0%
Depreciation Expense	-	-	-	0.0%
Homewood Disposal	13,356	10,000	10,500	5.0%
Transfer Out	100,000	-	-	0.0%
Miscellaneous	4,430	2,500	2,625	5.0%
SW Force Main Replacement	-	2,500,000	-	-100.0%
Capitalized Items	-	-	-	0.0%
Total Expenditures	\$ 1,734,254	\$ 9,914,529	\$ 2,186,050	-78.0%
Excess/(Deficiency) of Revenues over Expenditures	\$ 340,825	\$ (7,860,989)	\$ (22,523)	-99.7%
Fund Reserves Utilized	-	7,537,643	7,819,184	3.7%
Net Revenues over Expenditures	\$ 340,825	\$ (323,346)	\$ 7,796,661	-

REVENUE & EXPENDITURES BY FUND

GLENWOODIE GOLF COURSE





REVENUE & EXPENDITURES FUND
Glenwoodie Golf Course

Account Name	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Revenue				
Property Taxes	\$ 160,037	\$ -	\$ -	0.0%
IMRF & FICA Reimbursement	-	64,500	58,000	-10.1%
Food-Restaurant	46,761	50,000	75,000	50.0%
Food-Banquet	51,153	55,000	201,268	265.9%
Food-Beverage Cart	1,009	2,500	3,000	20.0%
Beverage-Rest-Non-Alcohol	22,707	25,000	30,000	20.0%
Beverage-Rest-Alcohol	138,570	125,000	135,000	8.0%
Beverage-Banquet-Non-Alcohol	6,374	3,500	18,746	435.6%
Beverage-Banquet-Alcohol	38,310	25,000	75,156	200.6%
Beverage-Cart-Non-Alcohol	6,263	6,500	15,000	130.8%
Beverage-Cart-Alcohol	23,567	45,000	40,000	-11.1%
All Other Revenues/Food/Bev	-	-	-	0.0%
Banquet Rental	-	-	-	0.0%
Facility Rent	25,545	20,000	94,513	372.6%
Green Fees	511,706	550,000	550,000	0.0%
Season Passes	33,359	20,000	12,000	-40.0%
Golf Car Rental	216,305	220,000	220,000	0.0%
Driving Range	44,663	55,000	60,000	9.1%
Club Rentals	312	300	450	50.0%
Pull Carts	119	250	15	-94.0%
Instruction Fee	2,827	3,000	3,500	16.7%
Prepaid Green Fees	13,553	20,000	20,000	0.0%
Golf Services	16,505	15,000	3,000	-80.0%
Golf Merchandise	60,200	60,000	60,000	0.0%
First Tee Program	-	-	-	0.0%
Tobacco Charges	2,373	2,000	6,000	200.0%
Interest Income	365	500	50	-90.0%
Cell Tower Rental	42,471	39,265	40,000	1.9%
Park Program Events	-	15,000	-	-100.0%
Bridal Show Tickets	155	-	-	0.0%
Bond Proceeds	-	-	-	0.0%
Transfer - In	-	-	-	0.0%
Miscellaneous	13,683	15,000	15,000	0.0%
Capital Contributions	-	-	-	0.0%
Total Revenue	\$ 1,478,892	\$ 1,437,315	\$ 1,735,698	20.8%



REVENUE & EXPENDITURES FUND
Glenwoodie Golf Course

Account Name	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Expenditures				
General Expense				
Unemployment Insurance	\$ 20,380	\$ 15,000	\$ 15,450	3.0%
Bond Service Fees	-	-	-	0.0%
Data Processing	5,414	6,200	6,386	3.0%
Legal Services	825	1,000	1,030	3.0%
Insurance	-	-	-	0.0%
Liability Insurance	26,911	15,000	30,000	100.0%
Donations/Memorials	14,000	-	-	0.0%
Engineering Services	-	-	-	0.0%
Direct TV Expense	4,592	3,300	3,399	3.0%
2010 Bond Expense	-	100,000	100,000	0.0%
Debt G. O. Bond-Principle	-	-	-	0.0%
Debt G. O. Bond-Interest	192,200	-	-	0.0%
Interest Expense	20,195	-	-	0.0%
Amortization Expense	(2,760)	-	-	0.0%
Depreciation Expense	-	-	-	0.0%
Cash Over/Short	366	-	-	0.0%
Transfer Out	100,000	-	-	0.0%
Loss on Disposal/Fixed Assets	-	-	-	0.0%
Total General Expenses	\$ 382,123	\$ 140,500	\$ 156,265	11.2%
Golf Course Maintenance				
Dept. Supervisor	\$ 82,556	\$ 83,533	85,206	2.0%
FT Employees	108,378	107,120	105,788	-1.2%
PT Employees	61,459	77,250	62,071	-19.6%
Contract Services	211	1,000	1,030	3.0%
Employers FICA & IMRF	-	33,500	37,427	11.7%
Office Supplies	428	500	250	-50.0%
Dues Subscriptions, Memberships	540	700	735	5.0%
Group Insurance and Hospital	42,004	40,000	42,000	5.0%
Utilities	4,118	3,000	2,500	-16.7%
Personnel Training	610	1,000	1,050	5.0%
Travel Lodging & Meals	1,277	1,000	1,050	5.0%
Uniforms	1,711	2,200	2,310	5.0%
Gas and Oil	35,451	50,000	30,000	-40.0%
Chemicals	70,495	50,000	45,000	-10.0%
Repair/Maint Vehicles	809	3,000	3,150	5.0%
Repair/Maint Turf Equip	13,903	12,000	10,000	-16.7%
Repair/Maint Buildings	2,095	2,500	2,625	5.0%
Equipment Rental	1,789	4,000	2,500	-37.5%
Repair/Maint Irrigation System	8	3,000	3,150	5.0%
Landscaping	6,033	25,000	10,000	-60.0%



REVENUE & EXPENDITURES FUND
Glenwoodie Golf Course

Account Name	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Maint - Municipal Grounds	209	500	525	5.0%
Purchase Gen'l Tools/Equip	4,450	2,000	2,100	5.0%
Safety Equipment	696	500	525	5.0%
Licenses and Permits	700	500	525	5.0%
Fertilizer	48,791	38,000	32,000	-15.8%
Course/Range/Shop Supplies	3,345	2,500	2,625	5.0%
Capital Equipment	602	1,000	2,500	150.0%
Capital Improvements	-	6,000	6,300	5.0%
Equipment Lease Payments	(3,022)	65,000	65,000	0.0%
Miscellaneous	237	2,500	2,500	0.0%
Capitalized Items	-	-	-	0.0%
Total Golf Course Maintenance	\$ 489,882	\$ 618,803	\$ 562,442	-9.1%
Pro-shop				
Department Supervisor	\$ 49,761	\$ 51,640	\$ 61,200	18.5%
Full Time Employees	67,161	51,000	37,800	-25.9%
Part Time Employees	131,108	60,000	52,200	-13.0%
Contract Services	16,089	-	-	0.0%
Instruction	3,023	3,000	2,000	-33.3%
Employers FICA/IMRF	-	25,000	25,500	2.0%
Printing and Advertising	13,233	15,000	15,750	5.0%
Office Supplies	3,399	3,500	3,675	5.0%
Postage	-	1,000	1,000	0.0%
Telephone	6,399	6,000	6,500	8.3%
Dues Subscriptions Memberships	3,943	5,000	4,500	-10.0%
Group Insurance and Hospital	20,359	14,000	20,000	42.9%
Marketing/Bus Development	23,251	15,000	13,400	-10.7%
Utilities	30,825	30,000	31,500	5.0%
Personnel Training	5,584	10,000	5,000	-50.0%
Travel Lodging Meals	4,221	1,500	2,000	33.3%
Uniforms	-	2,000	2,000	0.0%
Repair/Maint Golf Cars	9,151	3,000	10,000	233.3%
Repair/Maint-Gen Tools/Equip	2,687	2,500	2,500	0.0%
Repair/Maint-Buildings	16,084	5,000	10,000	100.0%
Equipment Rental	160	500	25,000	4900.0%
Purchase - G/C Range Equipment	482	1,000	1,000	0.0%
Computer Programs/Equipment	3,683	8,100	5,000	-38.3%
Golf Car Lease	1	45,000	45,000	0.0%
COGS Golf Merchandise	45,851	45,000	50,000	11.1%
Cleaning Services	14,117	7,000	17,000	142.9%
Managers Buy/Promotions	14,434	5,000	4,000	-20.0%
COGS Special Orders	19,726	15,000	15,000	0.0%
Bank Charges	12,607	12,000	14,000	16.7%



REVENUE & EXPENDITURES FUND
Glenwoodie Golf Course

Account Name	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Course/Range/Shop Supplies	6,203	5,000	6,500	30.0%
Capital Improvements	436	2,000	2,000	0.0%
Jr. Golf Expense/First Tee	5,429	30,000	5,000	-83.3%
Equipment Lease Payments	4,151	5,000	8,000	60.0%
Depreciation Expense	-	-	-	0.0%
Miscellaneous	3,397	500	500	0.0%
Total Pro-shop	\$ 536,957	\$ 485,240	\$ 504,525	4.0%

Food and Beverage

Department Supervisor	\$ 31,207	\$ 60,000	\$ 81,600	36.0%
FT Employees	-	-	32,500	0.0%
Part Time Employees	67,608	48,000	127,633	165.9%
Employers FICA/IMRF	1,928	2,500	2,550	2.0%
Cleaning Supplies	125	5,000	4,500	-10.0%
Group Insurance and Hospital	-	2,500	2,550	2.0%
Marketing	-	-	1,000	0.0%
Personnel Training	-	-	-	0.0%
Travel Lodging Meals	-	-	-	0.0%
Uniforms	3,838	3,500	4,200	20.0%
Repair/Maint-Gen Tools/Equip	3,102	-	2,500	0.0%
Equipment Rental	230	1,000	1,500	50.0%
Kitchen Equipment	-	-	13,500	0.0%
Computer - Programs	585	2,000	2,000	0.0%
Licenses and Permits	604	500	500	0.0%
Linen Service	4,317	10,000	11,500	15.0%
Tobacco Products	1,109	1,500	2,750	83.3%
COGS- Food	89,324	50,000	112,500	125.0%
COGS-Non Alcoholic Beverage	13,414	12,000	13,365	11.4%
COGS-Alcoholic Beverage	67,706	60,000	69,123	15.2%
Miscellaneous - Food supplies*	18,219	16,000	8,200	-48.8%
Miscellaneous	-	3,500	3,675	5.0%
Total Food and Beverage	\$ 303,319	\$ 278,000	\$ 497,646	79.0%

Glenwoodie Banquet

Department Supervisor	\$ -	\$ -	\$ -	0.0%
Part Time Employees	-	45,000	-	-100.0%
Employers FICA & IMRF	-	2,000	-	-100.0%
Uniforms	-	-	-	0.0%
Cleaning Services	7,243	5,000	-	-100.0%
Linen Service	375	5,000	-	-100.0%
Kitchen/Bar Equipment	-	2,000	-	-100.0%
Walk in Cooler/Freezer	-	-	-	0.0%



REVENUE & EXPENDITURES FUND
Glenwoodie Golf Course

Account Name	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
8 Tap Direct Draw	-	-	-	0.0%
Tableware	-	25,000	-	-100.0%
Bar Tables/Chairs	-	18,564	-	-100.0%
COGS-Non Alcoholic Beverages	-	-	-	0.0%
COGS-Alcoholic Beverages	-	-	-	0.0%
Misc Food Supplies	152	3,500	-	-100.0%
Total Glenwoodie Banquet	\$ 7,770	\$ 106,064	\$ -	-100.0%
Total Expenditures	\$ 1,720,051	\$ 1,628,607	\$ 1,720,878	5.7%
Excess/(Deficiency) of Revenues over Expenditures	\$ (241,159)	\$ (191,292)	\$ 14,820	-107.7%
Fund Reserves Utilized	212,065	353,077	-	-100.0%
Net Revenues over Expenditures	\$ -	\$ 161,785	\$ 14,820	-

2011 LEVY YEAR PROPERTY TAX ANALYSIS





PROPERTY TAX LEVY

Most People and Businesses Pay Property Tax

Generally, everyone pays property taxes.

- Homeowners and owners of commercial, industrial, and agricultural property pay property tax directly.
- Renters contribute to the property tax, but do so indirectly through their rent. Landlords consider taxes a cost of doing business and adjust their rents to cover them.
- Leaseholders pay property taxes on real property leased from an owner whose property is exempt (e.g., the state owns agricultural property and leases it to a farmer).

Illinois statutes do provide some exemptions from property tax for certain kinds of real property.

Where The Taxes Go

Property tax is a major source of tax revenue for over 6,000 taxing districts; therefore, it funds most of the services local governments provide. Some types of governmental units, such as home rule units of government, have additional taxing powers so they are less dependent on property tax than units that do not have these additional taxing powers. Other sources of revenue include state aid or federal funding.

The largest share of the property tax dollar goes to school districts.

The Property Tax Cycle

Generally, the property tax cycle is a two-year cycle. During the first year, property is assigned a value that reflects its value as of January 1 of that year. (For farm acreage and farm buildings, a certification and review procedure is initiated more than nine months before the assessment process begins.) During the second year, the tax bills are calculated and mailed and payments are distributed to local taxing districts.

This two-year cycle can be divided into six steps.

1) Assessment – All property is discovered, listed and appraised so that values for property tax purposes can be determined. Local assessing officials determine most property values; assessment responsibilities. The chief county assessment officer ensures that assessment levels are uniform and at the legal assessment level by



applying a uniform percentage increase or decrease to all assessments in the jurisdiction (e.g., assessment are “equalized”).

2) Review of assessment decisions – County boards of review determine whether local assessing officials have calculated assessed values correctly, equalize assessments within the county, assess any property that was omitted, decide if homestead exemptions should be granted, and review non-homestead exemption applications. Property owners and local taxing districts may appeal unfair assessments to their local county boards of review and, if the owner is dissatisfied with the board’s decision, the State Property Tax Appeal Board or Circuit Court.

3) State equalization – The Illinois Department of Revenue equalizes assessments along counties and issues a state equalization factor for each county.

4) Levy – Taxing districts determine the amount of revenues that they will need to raise from property taxes, hold any required public Truth-in Taxation hearings, and certify levies to the county clerk.

5) Extension – The county clerk applies the state equalization factor, calculates the tax rate needed to produce the amount of revenues each taxing district may levy legally, apportions the levy along the properties in a taxing district according to their equalized assessed values so that tax bills can be computed, abates taxes are directed by taxing districts, and prepares books for the county collector.

6) Collection and distributions – The county collector prepares tax bills, receives property tax payments from property owners, distributes taxes to the local government taxing districts who levied them, and administers sales of liens on real estate parcels due to nonpayment of taxes.



Non-Farmland Property Assessment Administration Cycle

County Clerk	Prepares two sets of real estate assessment books and delivers them to the Chief County Assessment Officer (CCAO) by January 1.
Chief County Assessment Officer (CCAO)	<ol style="list-style-type: none"> 1 Meets with Township Assessors before January 1 and establishes guidelines. 2 Delivers one set of books to Township Assessors.
Township Assessor	Values real estate as of January 1 and returns books to the Chief County Assessment Officer by April 15 (November 15 for Dupage and Lake Counties).
Chief County Assessment Officer (CCAO)	<ol style="list-style-type: none"> 1 Reviews assessments made by Township Assessors and makes changes when deemed necessary. 2 Equalizes assessments within county by class and/or by township (except for Cook County). 3 Mails change of assessment notice to taxpayer. 4 Publishes changes in newspaper of general circulation. 5 Delivers books to board of review by first Monday in June. 6 Prepares tentative abstract of assessment books and mails them to the Department of Revenue.
Illinois Department of Revenue	<ol style="list-style-type: none"> 1 Develops tentative equalization factor. 2 Publishes factor in newspaper. 3 Holds public hearing.
Board of Review	<ol style="list-style-type: none"> 1 Assesses omitted property. 2 Acts on all homestead exemptions and mails recommendations on non-homestead exemptions to the department for approval. 3 Hears complaints and makes changes on any property when deemed necessary. 5 Equalizes assessments within County if necessary (except for Cook County). 6 Delivers books on County Clerk. 7 Mails report on equalization to the department. 8 Publishes changes in newspaper of general circulation.



County Clerk	Prepares the final abstract of assessments and mails it to the Illinois Department of Revenue.
Illinois Department of Revenue	Certifies the final equalization factor to the County Clerk and publishes the factor.
County Clerk	Applies equalization factor to all local assessments (except farmland, farm buildings, and coal rights).
Illinois Department of Revenue	Certifies state assessments and mails them to the County Clerk.

Budget, Levy, Tax Extension, and Collection Cycle

County Clerk	Totals the equalized assessed value for each taxing district.
Taxing Body	<ol style="list-style-type: none"> 1 Prepares tentative budget. (Dates differ based on type of taxing district.) 2 Publishes notice of public hearing; puts tentative budget on public display 30 days before public hearing. 3 Holds public hearing. 4 Passes budget with changes in form of ordinances. 5 Publishes levy and holds public hearing. 6 Truth-in Taxation publication and, if required, public hearing. 7 Gives certificate of levy to county clerk by the last Tuesday in December.
County Clerk	<ol style="list-style-type: none"> 1 Calculates tax rates for each combination of taxing districts. 2 Extends taxes on equalized assessed value and enters in collector's books. 3 Delivers collector's books to county treasurer by December 31.



**County
Treasurer
(serves as the
county collector)**

-
- 1 Prepares and mails tax bills by May 1.*
 - 2 Collects first installments for real estate by June 1.*
 - 3 Distributes tax money proportionately to taxing districts as tax money is collected.
 - 4 Collects second installment for real estate by September 1.*
 - 5 Prepares delinquent tax list and sends notice of applications for judgment and sale of lien on real estate due to non-payment of taxes.

County Clerk

Pronounces judgment for sale of a lien on real estate due to nonpayment of taxes and rules on tax objections.

**County Clerk and
Treasurer**

Administers sale of lien on real estate due to non payment of taxes.

* For counties using accelerated billing, estimated bill is mailed by January 31; first installment due by March 1 (or date provided in county ordinance or resolution); final bill mailed June 30; last installment normally due by August 1. Counties may also provide a four-payment schedule.

** This material has been derived from the State of Illinois – Illinois Department of Revenue.



2011 LEVY YEAR PROPERTY TAX ANALYSIS

Levy Year	Fiscal Year	(1) Corporate	(2) Police Pension	(3) Fire Pension	(4) I.M.R.F.	(5) Bond & Interest
2002	2003	\$ 1,543,432	\$ 145,719	\$ 59,445	\$ 289,521	\$ 551,883
2003	2004	1,627,341	190,780	59,296	312,090	491,466
2004	2005	1,651,796	206,342	73,962	417,150	496,322
2005	2006	1,804,832	216,813	77,660	922,583	364,620
2006	2007	1,766,645	291,840	87,951	922,155	442,900
2007	2008	1,849,534	351,239	84,507	432,272	457,835
2008	2009	2,084,924	370,800	89,095	422,300	705,666
2009	2010	2,398,537	557,340	97,698	350,200	735,000
2010	2011	2,399,885	618,000	103,000	283,250	735,000
2011	2012	2,655,204	506,420	82,369	212,180	840,000
Inc (Dec over PY)		\$ 255,319	\$ (111,580)	\$ (20,631)	\$ (71,070)	\$ 105,000

Levy Year	Fiscal Year	Sub-total Levy	Loss & Cost 3%	Total Extension	(7) EAV	Rate
2001	2002	\$ 2,297,805	\$ 78,928	\$ 2,376,733	\$ 90,576,697	2.624
2002	2003	2,504,818	85,643	2,590,461	107,666,688	2.406
2003	2004	2,594,391	87,176	2,681,567	105,698,353	2.537
2004	2005	2,753,925	92,059	2,845,984	111,301,667	2.557
2005	2006	3,270,698	115,698	3,386,396	120,212,865	2.817
2006	2007	3,392,486	119,330	3,511,816	127,935,023	2.745
2007	2008	3,075,190	100,474	3,175,664	131,770,298	2.410
2008	2009	3,552,477	120,024	3,672,501	147,730,786	2.491
2009	2010	3,785,430	126,915	3,912,345	145,494,439	2.689
2010	2011	3,957,612	132,703	4,090,315	147,451,879	2.774
2011	2012	4,004,985	134,150	4,139,135	118,830,927	3.484
2012	2013	4,155,508	140,665	4,296,173	106,444,233	4.037
Inc (Dec over PY)		\$ 150,523	\$ 6,515	\$ 157,038	\$ (12,386,694)	

* Bonds are at 5%

REVENUES & EXPENDITURES

DEBT SERVICE SCHEDULES

ANNUAL PRINCIPAL PAYEMENT

GENERAL OBLIGATION DEBT





REVENUE & EXPENDITURES
Debt Service Schedules
Annual Principal Payment – General Obligation Debt

FISCAL YEAR	PRINCIPAL			Total
	Series 2010A	Series 2010B	Series 2010C	
2012	\$ 0	\$ 60,000	\$ 0	\$ 60,000
2013	\$ 0	\$ 335,000	\$ 35,000	\$ 370,000
2014	\$ 0	\$ 400,000	\$ 35,000	\$ 435,000
2015	\$ 0	\$ 465,000	\$ 30,000	\$ 495,000
2016	\$ 0	\$ 475,000	\$ 85,000	\$ 560,000
2017	\$ 0	\$ 0	\$ 630,000	\$ 630,000
2018	\$ 0	\$ 0	\$ 705,000	\$ 705,000
2019	\$ 0	\$ 0	\$ 775,000	\$ 775,000
2020	\$ 0	\$ 0	\$ 855,000	\$ 855,000
2021	\$ 0	\$ 0	\$ 940,000	\$ 940,000
2022	\$ 0	\$ 0	\$ 1,025,000	\$ 1,025,000
2023	\$ 1,035,000	\$ 0	\$ 0	\$ 1,035,000
2024	\$ 1,230,000	\$ 0	\$ 0	\$ 1,230,000
2025	\$ 1,330,000	\$ 0	\$ 0	\$ 1,330,000
2026	\$ 1,440,000	\$ 0	\$ 0	\$ 1,440,000
2027	\$ 1,560,000	\$ 0	\$ 0	\$ 1,560,000
2028	\$ 1,685,000	\$ 0	\$ 0	\$ 1,685,000
2029	\$ 950,000	\$ 0	\$ 0	\$ 950,000
Total	\$ 9,230,000	\$ 1,735,000	\$ 5,115,000	\$ 16,080,000

FULL & PART-TIME EQUIVALENT SUMMARY

BY DEPARTMENT





**FULL & PART-TIME EQUIVALENT SUMMARY
BY DEPARTMENT**

Department/Division	FTE 2012 Actual	Budget 2013
General Government		
Legislative	7.00	7.00
Village Clerk	1.00	1.00
Treasurer	<u>1.00</u>	<u>1.00</u>
Total General Government	<u>9.00</u>	<u>9.00</u>
Administration		
Administrator	1.00	1.00
Finance Director	1.00	1.00
Administration Full Time	2.00	2.00
Admin/Mayor & Village Administrator	1.00	1.00
Administration Part Time	<u>1.79</u>	<u>1.79</u>
Total Administration	<u>6.79</u>	<u>6.79</u>
Police Department		
Crossing Guards	1.37	1.37
Police Chief	1.00	1.00
Full Time Police Officers	26.00	26.00
Full Time Police Dispatchers	2.00	2.00
Full Time Police Administration	1.00	1.00
Part Time Police Dispatchers	4.30	4.30
Part Time Police Officers	<u>1.13</u>	<u>1.13</u>
Total Police Department	<u>36.80</u>	<u>36.80</u>
Fire Department		
Fire Chief	1.00	1.00
Full Time Fire Fighters	3.00	4.00
Full Time Fire/Building Secretary	1.00	1.00
Part Time Fire Secretary	0.50	0.50
Paid on Call	<u>16.00</u>	<u>14.00</u>
Total Fire Department	<u>21.50</u>	<u>20.50</u>
Public Works		
Public Works/Sewer & Water	1.00	1.00
Full Time Public Works/Sewer & Water	9.00	9.00
Full Time Water Billing Clerk	1.00	1.00
Part Time Public Works/Sewer & Water	<u>0.23</u>	<u>0.23</u>
Total Public Works/Sewer & Water	<u>11.23</u>	<u>11.23</u>



**FULL & PART-TIME EQUIVALENT SUMMARY
BY DEPARTMENT**

Department/Division	FTE 2012 Actual	Budget 2013
Park & Senior Programs		
Parks/Dept Supervisor	1.00	1.00
Senior Center Part Time	0.39	0.39
Parks/Part Time Emp	<u>0.50</u>	<u>0.50</u>
Total Senior Center/Parks	<u>1.89</u>	<u>1.89</u>
Glenwoodie Golf Club		
Glenwoodie Administration		
Glenwoodie/Admin Dept Supervisor	1.00	1.00
Glenwoodie/Admin Full-Time	1.00	1.00
Glenwoodie/Admin Part-Time	<u>5.42</u>	<u>5.42</u>
Total Glenwoodie Administration	<u>7.42</u>	<u>7.42</u>
Glenwoodie Food & Beverage		
Glenwoodie/Food & Bev Supervisor	1.00	1.00
Glenwoodie/Food & Bev Part-Time	<u>8.00</u>	<u>8.00</u>
Total Glenwoodie Food & Beverage	<u>9.00</u>	<u>9.00</u>
Glenwoodie Maintenance		
Glenwoodie/Maintenance Supervisor	1.00	1.00
Glenwoodie/Maintenance Full Time	3.00	3.00
Glenwoodie/Maintenance Part-Time	<u>3.28</u>	<u>3.28</u>
Total Glenwoodie Maintenance	<u>6.28</u>	<u>6.28</u>
Total FTE's	<u>109.91</u>	<u>108.91</u>

GENERAL GOVERNMENT

DEPARTMENT DESCRIPTION



General Government



DEPARTMENT DESCRIPTION

The General Government Administration Division houses the Office of the Village Administrator and is responsible for administering the day-to-day operations of the Village government. The Division consists of the Village Administrator and an Executive Assistant.

The Office of the Village Administrator takes direction from the legislative branch to manage and direct the operating departments within the policies and legislation enacted by the Village President and Board of Trustees.

2013 ACCOMPLISHMENTS

- Responded and investigated complaints relating to administration of government in the Village to enhance customer service.
- Continued improvement to the quality of information disseminated to the stakeholders of the Village.
- Completed construction of the Glenwoodie Golf Club facility.
- Monitored annual revenues and expenditures as compared to the approved annual budget.
- Administered new community special events within the Village.

2014 SHORT-TERM GOALS & OBJECTIVES

1. Seek opportunities to increase the Village's economic base by attracting retail and commercial business development.
2. Create and participate in the creation of events, programs and policies that will further strengthen the cultural diversity in the Village.
3. Participate in the creation of programs and policies which will ensure that the Village is environmentally responsible.
 - a. Create policies to move towards a paperless environment.
 - b. Promote and inform residents on how to conserve water usage.
4. Improve the communication to the residents of the Village.
 - a. Continue to produce a quarterly resident newsletter.
 - b. Maintain and update the Village Website.
 - c. Create additional communication tools for businesses, residents and visitors.
5. Increase the awareness and support from community stakeholders and residents about the Villages communication portals.
 - a. Increase subscription to Facebook "likes".
 - b. Improve and increase the eNews subscriptions.
 - c. Implement a Twitter page.



FINANCE

The Finance Division is comprised of seven full-time employees and two part-time employees who are responsible for: cash and debt management, monthly water billing for approximately 2,800 accounts, payroll for approximately 120 employees, budgeting and purchasing, accounting, auditing, revenue administration, billing and collections and office services. One of the Finance Division employee's main responsibility is the water and sewer fund which is allocated to the water and sewer fund.

2013 ACCOMPLISHMENTS

- Initiated and completed the electric aggregation of residential and small commercial properties.
- The Village of Glenwood outsourced the printing and mailing of vehicle license applications with a service that specializes in vehicle registration. This increased the vehicle license fees collected.
- Continued to reorganize and switch to a more efficient payroll application.
- Initiated a Village credit card program to reduce the number of checks issued.
- Assisted with the refinancing of two bond issues and the financing of additional bonds used for infrastructure improvements.

2014 SHORT-TERM GOALS & OBJECTIVES

1. Continue to move toward our goal for a more efficient payroll system.
2. Continue to update the policies and procedures manual within the Finance Department.
3. Continue to work towards cross training all areas of the Finance Department.
4. Continue to improve internal reports and reporting procedures.
5. Continue to improve the fiscal integrity/transparency of the overall financial reporting.

ENTERPRISE FUNDS

FUND DESCRIPTION



ENTERPRISE FUNDS



SEWER & WATER FUND

Account Name	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Revenue				
IMRF & FICA Reimbursement	\$ 59	\$ 70,040	\$ 72,775	3.9%
Misc Clerical Fees / S&W	-	-	-	0.0%
Interest Income	2,944	500	505	1.0%
Water Usage	1,487,407	1,515,000	1,600,000	5.6%
Sewer Usage	-	-	-	0.0%
Debt Service Charge	-	-	-	0.0%
Water Turn on Charge	7,275	5,000	5,050	1.0%
Returned Check Charge	1,200	1,000	1,010	1.0%
Penalties	64,230	60,000	60,600	1.0%
S W Depr Fund Revenues	402,174	375,000	389,322	3.8%
Tap in Fees	-	-	-	0.0%
Sec Dep Lost Delinquent Account	-	-	-	0.0%
Meter Sales	1,000	500	750	50.0%
S W Administrative Fee	32,102	25,000	32,000	28.0%
Grants	25,000	-	-	0.0%
Miscellaneous	51,688	1,500	1,515	1.0%
Capital Contributions	-	-	-	0.0%
Total Revenue	\$ 2,075,079	\$ 2,053,540	\$ 2,163,527	5.4%
Expenditures				
Dept. Supervisor	\$ 51,904	\$ 51,029	\$ 57,200	12.1%
Full Time Employees	292,455	304,000	343,000	12.8%
Part Time Employees	6,734	37,000	37,925	2.5%
Overtime	48,193	61,000	35,000	-42.6%
Holiday Pay	-	-	4,200	0.0%
Contract Services	5,647	10,000	15,000	50.0%
Lawn Care Services	8,264	10,000	10,250	2.5%
Employers FICA/IMRF	-	71,000	72,775	2.5%
Unemployment Insurance	-	5,000	4,000	-20.0%
Printing and Advertising	7,850	10,000	10,500	5.0%
Office Supplies	1,296	2,000	2,100	5.0%
Copier Supplies/Maintenance	-	1,000	1,050	5.0%
Postage	11,919	12,000	12,600	5.0%
Telephone	34,969	25,000	30,000	20.0%
Water/Sewer System Alarm	-	1,500	1,575	5.0%
Dues Subscriptions	-	-	-	-
Memberships	470	1,000	1,050	5.0%
Legal Services	7,994	3,500	3,500	0.0%
Group Insurance and Hospital	75,930	45,000	47,250	5.0%
Workmen's Comp Insurance	50,000	72,000	75,600	5.0%
Liability Insurance	-	-	-	0.0%
Utilities	6,600	7,000	7,350	5.0%



SEWER & WATER FUND

Account Name	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Public Education Programs	-	3,000	3,150	5.0%
Physicals	390	2,000	1,000	-50.0%
Gas and Oil	22,063	30,000	31,500	5.0%
Energy for Pumping	45,774	50,000	52,500	5.0%
Chemicals	19,348	20,000	21,000	5.0%
Storage Building	130,373	140,000	-	-100.0%
IEPA Loan Project	9,156	-	-	0.0%
EDA Grant	25,133	-	-	0.0%
Concrete Bins at P.W.	-	10,000	10,500	5.0%
Repair/Maint. Communication	950	1,500	1,575	5.0%
Repair/Maint. Water System	121,220	150,000	200,000	33.3%
Repair/Maint. Vehicles	19,365	25,000	26,250	5.0%
Repair/Maint. Gen Tools/Equip	20,789	15,000	10,000	-33.3%
Repair/Maint. Municipal Buildings	8,916	15,000	15,750	5.0%
Maint. Municipal Grounds	26,028	10,000	15,000	50.0%
Repair/Maint. Sewer System	104,880	200,000	250,000	25.0%
Purchase Gen'l Tools/ Equipment	12,075	10,000	10,500	5.0%
Purchase Personnel Equipment	5,143	5,000	5,250	5.0%
SCADA System Upgrade	-	-	-	0.0%
Water Purchases/Chicago Hts.	209,858	400,000	420,000	5.0%
Public Infr./Wtr. Main Loop	-	5,000,000	-	-100.0%
Comp Programs/Equipment	10,288	35,000	-	5.0%
Water Meter Program	86,812	50,000	60,000	20.0%
New Roof WP1	-	10,000	10,000	0.0%
O & M Chicago Heights	30,878	35,000	36,750	5.0%
Purchase of Vehicles	86,195	275,000	-	-100.0%
Engineering Services	4,682	25,000	26,250	5.0%
Communications Equipment	1,082	3,000	3,150	5.0%
Debt Service/Chicago Heights	-	-	-	0.0%
Loss on Wire Fraud	-	-	-	0.0%
2010 Bond Expense	-	150,000	150,000	0.0%
Depreciation Expense	-	-	-	0.0%
Homewood Disposal	13,356	10,000	10,500	5.0%
Transfer Out	100,000	-	-	0.0%
Miscellaneous	4,430	2,500	2,625	5.0%
SW Force Main Replacement	-	2,500,000	-	-100.0%
Capitalized Items	-	-	-	0.0%
Total Expenditures	\$ 1,734,254	\$ 9,914,529	\$ 2,186,050	-78.0%
Excess/(Deficiency) of Revenues over Expenditures	\$ 340,825	\$ (7,860,989)	\$ (22,523)	-99.7%
Fund Reserves Utilized	-	7,537,643	7,819,184	3.7%
Net Revenues over Expenditures	\$ 340,825	\$ (323,346)	\$ 7,796,661	-



WATER

The Water Division's responsibilities include water supply, distribution and quality assurance by complying with all United States Environmental Protection Agency Standards (USEPA) and Illinois Environmental Protection Agency (IEPA) regulations and standards. Preventative maintenance and repairs include 2 water towers, 2 reservoirs, 2 pumping stations, 600 valves and 2,800 water meters.

2013 ACCOMPLISHMENTS

- Completed 54 water system leak repairs.
- Replaced 30 fire hydrants.
- Replaced 8 water main valves.
- Completed upgrade of Jane Street Lift Station.
- Completed radio box installation in the Estates Subdivision.

2014 SHORT-TERM GOALS & OBJECTIVES

1. Continue with radio box installation throughout the Village.
2. Continue with fire hydrant replacements.
3. Continue with large meter testing.
4. Complete valve exercising in half of the Village.
5. Complete all base level water system maintenance work.
 - a. Replace 20 main line valves found to be defective during valve exercising program.
 - b. Complete in-house parkway restoration, site restoration of landscape, pavement and sidewalks.

2014 LONG-TERM GOALS & OBJECTIVES

1. Improve Cross Connection Control Program management for increased compliance/registration for the entire Village with a focus on the residential properties to ensure voluntary compliance.
 - a. Ensure no delinquency in testing and reporting.
 - b. Ensure compliance with standards set up by USEPA and IEPA
 - c. Strive for 100% compliance on annual backflow prevention device registration rate.
2. Continue water system leak survey throughout the Village.
 - a. Reduce water lost through distribution system leaks.
 - b. Repair leaks proactively through advance scheduling to reduce emergency excavations.
3. Negotiate Water Contract and investigate new water sources.



SEWER

The Village's Sanitary Sewer Division's responsibilities include preventative maintenance and repairs of 130,000 feet of sanitary sewer main lines and 4 lift stations. Other maintenance activities include routine televising, flushing and root cutting of sanitary main lines and the inspection, monitoring, repair, and replacement of pumps, motors, and electrical components.

2013 ACCOMPLISHMENTS

- Purchased a Vactor Truck for jetting sewers and hydro-excavating.
- Flushed, cleaned and televised 130,000 feet of sewer main lines.

2014 SHORT TERM GOALS & OBJECTIVES

1. Implement a Storm Sewer Cleaning Program to include cleaning for Inlets and Catch Basins.
 - a. Develop a list of structures that need to be rebuilt or replaced.
2. Complete the evaluation of 130,000 feet of sanitary sewer pipe to select sections of 2011 critical sanitary sewer rehabilitation project.
 - a. Further reduce inflow and infiltration into the sanitary sewer system and prevent sewer surcharging and flow backups.
 - b. Begin sewer lining based up evaluation.

2014 LONG-TERM GOALS & OBJECTIVES

1. Complete all base level sanitary sewer and maintenance work.
 - a. Complete root foaming as needed from televising inspection.
 - b. Perform weekly maintenance of 4 lift stations.

WATER BILLING

The Water Billing Division, which is a subdivision of the Finance Division, includes 1 full-time employee that is responsible for the water billing for the Village. The Water Billing Division maintains approximately 2,800 water accounts and takes care of the billing and collections on a monthly basis.



GLENWOODIE GOLF COURSE OPERATING FUND

Account Name	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Revenue				
Property Taxes	\$ 160,037	\$ -	\$ -	0.0%
IMRF & FICA Reimbursement	-	64,500	58,000	-10.1%
Food-Restaurant	46,761	50,000	75,000	50.0%
Food-Banquet	51,153	55,000	201,268	265.9%
Food-Beverage Cart	1,009	2,500	3,000	20.0%
Beverage-Rest-Non-Alcohol	22,707	25,000	30,000	20.0%
Beverage-Rest-Alcohol	138,570	125,000	135,000	8.0%
Beverage-Banquet-Non-Alcohol	6,374	3,500	18,746	435.6%
Beverage-Banquet-Alcohol	38,310	25,000	75,156	200.6%
Beverage-Cart-Non-Alcohol	6,263	6,500	15,000	130.8%
Beverage-Cart-Alcohol	23,567	45,000	40,000	-11.1%
All Other Revenues/Food/Bev	-	-	-	0.0%
Banquet Rental	-	-	-	0.0%
Facility Rent	25,545	20,000	94,513	372.6%
Green Fees	511,706	550,000	550,000	0.0%
Season Passes	33,359	20,000	12,000	-40.0%
Golf Car Rental	216,305	220,000	220,000	0.0%
Driving Range	44,663	55,000	60,000	9.1%
Club Rentals	312	300	450	50.0%
Pull Carts	119	250	15	-94.0%
Instruction Fee	2,827	3,000	3,500	16.7%
Prepaid Green Fees	13,553	20,000	20,000	0.0%
Golf Services	16,505	15,000	3,000	-80.0%
Golf Merchandise	60,200	60,000	60,000	0.0%
First Tee Program	-	-	-	0.0%
Tobacco Charges	2,373	2,000	6,000	200.0%
Interest Income	365	500	50	-90.0%
Cell Tower Rental	42,471	39,265	40,000	1.9%
Park Program Events	-	15,000	-	-100.0%
Bridal Show Tickets	155	-	-	0.0%
Bond Proceeds	-	-	-	0.0%
Transfer - In	-	-	-	0.0%
Miscellaneous	13,683	15,000	15,000	0.0%
Capital Contributions	-	-	-	0.0%
Total Revenue	\$ 1,478,892	\$ 1,437,315	\$ 1,735,698	20.8%



GLENWOODIE GOLF COURSE OPERATING FUND

Account Name	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Expenditures				
General Expense				
Unemployment Insurance	\$ 20,380	\$ 15,000	\$ 15,450	3.0%
Bond Service Fees	-	-	-	0.0%
Data Processing	5,414	6,200	6,386	3.0%
Legal Services	825	1,000	1,030	3.0%
Insurance	-	-	-	0.0%
Liability Insurance	26,911	15,000	30,000	100.0%
Donations/Memorials	14,000	-	-	0.0%
Engineering Services	-	-	-	0.0%
Direct TV Expense	4,592	3,300	3,399	3.0%
2010 Bond Expense	-	100,000	100,000	0.0%
Debt G. O. Bond-Principle	-	-	-	0.0%
Debt G. O. Bond-Interest	192,200	-	-	0.0%
Interest Expense	20,195	-	-	0.0%
Amortization Expense	(2,760)	-	-	0.0%
Depreciation Expense	-	-	-	0.0%
Cash Over/Short	366	-	-	0.0%
Transfer Out	100,000	-	-	0.0%
Loss on Disposal/Fixed Assets	-	-	-	0.0%
Total General Expenses	\$ 382,123	\$ 140,500	\$ 156,265	11.2%
Golf Course Maintenance				
Dept. Supervisor	\$ 82,556	\$ 83,533	85,206	2.0%
FT Employees	108,378	107,120	105,788	-1.2%
PT Employees	61,459	77,250	62,071	-19.6%
Contract Services	211	1,000	1,030	3.0%
Employers FICA & IMRF	-	33,500	37,427	11.7%
Office Supplies	428	500	250	-50.0%
Dues Subscriptions, Memberships	540	700	735	5.0%
Group Insurance and Hospital	42,004	40,000	42,000	5.0%
Utilities	4,118	3,000	2,500	-16.7%
Personnel Training	610	1,000	1,050	5.0%
Travel Lodging & Meals	1,277	1,000	1,050	5.0%
Uniforms	1,711	2,200	2,310	5.0%
Gas and Oil	35,451	50,000	30,000	-40.0%
Chemicals	70,495	50,000	45,000	-10.0%
Repair/Maint Vehicles	809	3,000	3,150	5.0%
Repair/Maint Turf Equip	13,903	12,000	10,000	-16.7%
Repair/Maint Buildings	2,095	2,500	2,625	5.0%
Equipment Rental	1,789	4,000	2,500	-37.5%
Repair/Maint Irrigation System	8	3,000	3,150	5.0%
Landscaping	6,033	25,000	10,000	-60.0%



GLENWOODIE GOLF COURSE OPERATING FUND

Account Name	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Maint - Municipal Grounds	209	500	525	5.0%
Purchase Gen'l Tools/Equip	4,450	2,000	2,100	5.0%
Safety Equipment	696	500	525	5.0%
Licenses and Permits	700	500	525	5.0%
Fertilizer	48,791	38,000	32,000	-15.8%
Course/Range/Shop Supplies	3,345	2,500	2,625	5.0%
Capital Equipment	602	1,000	2,500	150.0%
Capital Improvements	-	6,000	6,300	5.0%
Equipment Lease Payments	(3,022)	65,000	65,000	0.0%
Miscellaneous	237	2,500	2,500	0.0%
Capitalized Items	-	-	-	0.0%
Total Golf Course Maintenance	\$ 489,882	\$ 618,803	\$ 562,442	-9.1%
Pro-shop				
Department Supervisor	\$ 49,761	\$ 51,640	\$ 61,200	18.5%
Full Time Employees	67,161	51,000	37,800	-25.9%
Part Time Employees	131,108	60,000	52,200	-13.0%
Contract Services	16,089	-	-	0.0%
Instruction	3,023	3,000	2,000	-33.3%
Employers FICA/IMRF	-	25,000	25,500	2.0%
Printing and Advertising	13,233	15,000	15,750	5.0%
Office Supplies	3,399	3,500	3,675	5.0%
Postage	-	1,000	1,000	0.0%
Telephone	6,399	6,000	6,500	8.3%
Dues Subscriptions Memberships	3,943	5,000	4,500	-10.0%
Group Insurance and Hospital	20,359	14,000	20,000	42.9%
Marketing/Bus Development	23,251	15,000	13,400	-10.7%
Utilities	30,825	30,000	31,500	5.0%
Personnel Training	5,584	10,000	5,000	-50.0%
Travel Lodging Meals	4,221	1,500	2,000	33.3%
Uniforms	-	2,000	2,000	0.0%
Repair/Maint Golf Cars	9,151	3,000	10,000	233.3%
Repair/Maint-Gen Tools/Equip	2,687	2,500	2,500	0.0%
Repair/Maint-Buildings	16,084	5,000	10,000	100.0%
Equipment Rental	160	500	25,000	4900.0%
Purchase - G/C Range Equipment	482	1,000	1,000	0.0%
Computer Programs/Equipment	3,683	8,100	5,000	-38.3%
Golf Car Lease	1	45,000	45,000	0.0%
COGS Golf Merchandise	45,851	45,000	50,000	11.1%
Cleaning Services	14,117	7,000	17,000	142.9%
Managers Buy/Promotions	14,434	5,000	4,000	-20.0%
COGS Special Orders	19,726	15,000	15,000	0.0%
Bank Charges	12,607	12,000	14,000	16.7%



GLENWOODIE GOLF COURSE OPERATING FUND

Account Name	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
Course/Range/Shop Supplies	6,203	5,000	6,500	30.0%
Capital Improvements	436	2,000	2,000	0.0%
Jr. Golf Expense/First Tee	5,429	30,000	5,000	-83.3%
Equipment Lease Payments	4,151	5,000	8,000	60.0%
Depreciation Expense	-	-	-	0.0%
Miscellaneous	3,397	500	500	0.0%
Total Pro-shop	\$ 536,957	\$ 485,240	\$ 504,525	4.0%

Food and Beverage

Department Supervisor	\$ 31,207	\$ 60,000	\$ 81,600	36.0%
FT Employees	-	-	32,500	0.0%
Part Time Employees	67,608	48,000	127,633	165.9%
Employers FICA/IMRF	1,928	2,500	2,550	2.0%
Cleaning Supplies	125	5,000	4,500	-10.0%
Group Insurance and Hospital	-	2,500	2,550	2.0%
Marketing	-	-	1,000	0.0%
Personnel Training	-	-	-	0.0%
Travel Lodging Meals	-	-	-	0.0%
Uniforms	3,838	3,500	4,200	20.0%
Repair/Maint-Gen Tools/Equip	3,102	-	2,500	0.0%
Equipment Rental	230	1,000	1,500	50.0%
Kitchen Equipment	-	-	13,500	0.0%
Computer - Programs	585	2,000	2,000	0.0%
Licenses and Permits	604	500	500	0.0%
Linen Service	4,317	10,000	11,500	15.0%
Tobacco Products	1,109	1,500	2,750	83.3%
COGS- Food	89,324	50,000	112,500	125.0%
COGS-Non Alcoholic Beverage	13,414	12,000	13,365	11.4%
COGS-Alcoholic Beverage	67,706	60,000	69,123	15.2%
Miscellaneous - Food supplies*	18,219	16,000	8,200	-48.8%
Miscellaneous	-	3,500	3,675	5.0%
Total Food and Beverage	\$ 303,319	\$ 278,000	\$ 497,646	79.0%

Glenwoodie Banquet

Department Supervisor	\$ -	\$ -	\$ -	0.0%
Part Time Employees	-	45,000	-	-100.0%
Employers FICA & IMRF	-	2,000	-	-100.0%
Uniforms	-	-	-	0.0%
Cleaning Services	7,243	5,000	-	-100.0%
Linen Service	375	5,000	-	-100.0%
Kitchen/Bar Equipment	-	2,000	-	-100.0%
Walk in Cooler/Freezer	-	-	-	0.0%



GLENWOODIE GOLF COURSE OPERATING FUND

Account Name	2011-2012 Actual	2012-2013 Budget	2013-2014 Budget	% Change
8 Tap Direct Draw	-	-	-	0.0%
Tableware	-	25,000	-	-100.0%
Bar Tables/Chairs	-	18,564	-	-100.0%
COGS-Non Alcoholic Beverages	-	-	-	0.0%
COGS-Alcoholic Beverages	-	-	-	0.0%
Misc Food Supplies	152	3,500	-	-100.0%
Total Glenwoodie Banquet	\$ 7,770	\$ 106,064	\$ -	-100.0%
Total Expenditures	\$ 1,720,051	\$ 1,628,607	\$ 1,720,878	5.7%
Excess/(Deficiency) of Revenues over Expenditures	\$ (241,159)	\$ (191,292)	\$ 14,820	-107.7%
Fund Reserves Utilized	212,065	353,077	-	-100.0%
Net Revenues over Expenditures	\$ -	\$ 161,785	\$ 14,820	-

PUBLIC WORKS DEPARTMENT

FUND DESCRIPTION





DEPARTMENT DESCRIPTION

The Village of Glenwood's Public Works Department consists of ten full-time employees, including one Director, one Foreman and one Water Billing Clerk. The Department is responsible for maintenance of all Village streets, parks, buildings, trees, sanitary and storm sewer systems, water distribution system including water meters and water billing, street lights, and traffic control signage throughout town.

PUBLIC WORKS ADMINISTRATION

The Public Works Administration Division provides management, planning and coordination of programs and activities for the Department's ten full-time positions. Administration coordinates responses, alongside the Finance Department, to customer service requests; provides support in areas of payroll, recordkeeping, accounting, clerical assistance, front counter and phone customer service; and budgets for the Department-wide program, projects, and activities.

2013 ACCOMPLISHMENTS

- Reviewed the Department's 2012 Budget and Capital Improvement recommendations while keeping within the reduction/zone based budget strategy guidelines.
- Obtained a new plow truck for the Public Works Department.

2014 SHORT-TERM GOALS AND OBJECTIVES

1. Continue to provide a cost effective, high level of customer service responses by focusing on customer satisfaction.
 - a. Create work orders for all service requests via City Works through GIS System.
 - b. Ensure timely completion of all work orders by carefully tracking progress.
2. Maintain and continue gathering data with the GIS software for production of utility drawings for various Village projects.
 - a. Create numbering system for storm sewer structures.
 - b. Update storm sewer utility drawings.
3. Obtain a six wheel dump and front end loader.

2014 LONG-TERM GOALS AND OBJECTIVES

1. Provide additional department training work hours for higher loss type incidents/accidents through staff facilitated training programs.
 - a. Ensure involvement of personnel to maintain up-to-date Trench/Shoring and Confined Space Entry Certifications.
 - b. Provide competent personnel training.



- c. Ensure all personnel remain in compliance with wearing Personal Protective Equipment (PPE).
2. Enhance the Public Works webpage by keeping information updated throughout the year for improved customer service information dissemination.
 - a. Promote awareness of Public Works programs to the public.
 - b. Provide up-to-date information on annual programs such as Curbside Branch/Pick-up Program.
 - c. Present information from other agency related programs linked with Public Works operations.
 - d. Reorganize information on the webpage to improve access and understanding.
3. Link existing GIS data with all Utility Maps.
 - a. Link b-box database and implement a more expandable use of GIS.
 - b. Link sidewalk database and implement a more expandable use of GIS.
4. Assist in enhancing customer service as it is related to the development process.
 - a. Assist with plan reviews and construction inspections for all public improvements.
 - b. Provide timely responses for all J.U.L.I.E. requests.



SNOW AND ICE CONTROL

The Public Works Department’s Snow and Ice Control Division provides snow removal and ice control for 45 center lane miles, 10 cul-de-sacs, 3 parking lots, and sidewalks adjacent to all public buildings. Operational costs for all snow/ice control materials (salt and liquid calcium chloride), related equipment, snow fencing, employee salaries, and other associated essentials are included in this Division. Staffing includes nine full-time employees, including one Director and one Foreman.

2013 ACCOMPLISHMENTS

- Cleared all Village roads within a timely manner during any snow events.

2014 SHORT-TERM GOALS AND OBJECTIVES

1. Ensure all Village streets are cleared of snow/ice within 14 hours after snow fall has ended.
 - a. Maintain a roster of a minimum of 4 auxiliary drivers comprised of staff from the Public Works Department and other departments for plowing parking lots and cul-de-sacs and operating other snow removal equipment to maintain minimum staffing level requirements.
2. Prepare for snow and ice removal operations.
 - a. Complete all snow and ice control associated vehicle and equipment preparations by November 15, 2014.
 - b. Update plowing/salting route assignments by November 1, 2014.
 - c. Complete installation of all predetermined snow fence locations by November 15, 2014.
 - d. Complete calibration of all salt spreaders to ensure proper operation.

2014 LONG-TERM GOALS AND OBJECTIVES

1. Maintain a snow/ice control employee task force to review program accomplishments and recommend improvements.
 - a. Identify efficiency improvements through modifying existing routes, trucks, and/or driver assignments.
 - b. Conduct time studies for average street salting operations.
 - c. Review equipment replacement needs and additional equipment requirements based on Village growth/needs.
 - d. Review new technologies and practices for salt and chemical application.

PARKS DEPARTMENT

FUND DESCRIPTION





DEPARTMENT DESCRIPTION

Utilize parks and field house facilities for recreational purposes and enhance the personal and societal benefits that impact the citizens' pursuit of recreation and leisure.

PURPOSE OF THE DEPARTMENT COORDINATOR

Perform a variety of complex professional and administrative tasks in planning, developing, scheduling, directing and implementing a year-round, village-wide parks and recreation program. Manage and supervise assigned operations to achieve goals within available resources; plan and organize programs, events and activities; review progress and direct changes as needed; and co-ordinate department activities with other departments and agencies as needed.

2013 ACCOMPLISHMENTS

- In conjunction with local businesses and the Living Springs Community Church the Parks Department has co-hosted/co-sponsored a successful Fall Festival. This event helped to establish new relationships and foster existing relationships.
- With assistance, the Parks and Recreation Department hosted the Village's Second Annual Holiday Marketplace.
- The Parks Department introduced various dance and/or fitness classes, as well as arts and crafts classes. All classes are available to Village residents who are interested in trying something different while providing a variety of activities for recreation.
- Hosted a summer camp program for 38 K-6 graders.

2014 SHORT-TERM GOALS & OBJECTIVES

1. Manage annual events and programs/activities.
 - a. Host the Village's Third annual Holiday Market Place with a wider variety of vendors.
2. Evaluate the events that are successful or not successful.

2014 LONG-TERM GOALS & OBJECTIVES

1. Continue to provide activities with a wider variety and flexible programming schedule.
2. Bring Back Autumn Days for the Village's Celebration in the Fall.
3. Host Movies in the Park
4. Host Music in the Park

POLICE DEPARTMENT

FUND DESCRIPTION





DEPARTMENT DESCRIPTION

The Glenwood Police Department is divided into six divisions: Police Administration; Patrol Operations; Investigative Services; Records Management; Community Relations and Property Management.

MISSION STATEMENT

The mission of the Glenwood Police Department is to enhance the quality of life for the citizens of the Village of Glenwood by professionally working in partnership to provide safety, security and service while upholding the constitutional responsibilities of the Police Department.

VISION STATEMENT

With leadership, courage and relentless pursuit of service excellence, we will through training and innovation, become a model community-oriented Police Department. We will continuously strive to enhance the quality of life in the Village of Glenwood.

POLICE ADMINISTRATION

DESCRIPTION OF MAJOR ACTIVITIES

The Chief of Police is responsible for overseeing the budgeted allotments of the Glenwood Police Department and all resources to ensure an efficient and effective organization. The goal is to ensure a high level of professional police service to the citizens of Glenwood. The responsibilities of the Chief of Police include supervising and deploying all personnel resources; implementing goals and objectives for the department; monitoring crime trends and developing strategies to eradicate crime and disorder; working with other village department and the community in an effort to solve problems, formulating policies and procedures and attending public meetings. The Chief of Police is also responsible for inspections and internal investigations. The inspection component evaluates the quality of departmental operations, ensuring that the agency's goals are being pursued and that control is maintained throughout the department. This component also performs audits of personnel sick time usage to identify potential abusers, audits the records of the various cash funds kept in the department, audits use of the department's main telephone line, and performs other audits and studies. The Internal Investigation component investigates allegations of misconduct made against the department or its employees by citizens or other employees of the department/Village.



2014 POLICE ADMINISTRATION GOALS & OBJECTIVES

- Continue the 2013 objective to revise and update the Department General Orders.
- Develop a strong partnership with the Federal Government (DEA-HIDTA) in combating drug law violations in Illinois.
- Improve the Department's fleet vehicles, by purchasing new vehicles with Federal Assets.
- Provide supervisory personnel with required training for their positions.
- Maintain the Departments host site certification with North East Multi-Regional Training (NEMRT).

ONGOING ACTIVITY MEASURES

1. Several General orders were revised during 2013, we will continue to revise and update all general orders with the assistance of Command Staff Personnel.
2. One FTE will be assigned to the DEA-HIDTA Task Force and continue to bring seized narcotic assets to the Village of Glenwood.
3. The Department will offset budgeted line items with seized narcotic assets and Purchase Department Vehicles, Equipment and Salaries.
4. Command Staff Personnel will attend Northwestern University Executive Management and Executive Leadership educational programs.
5. The Glenwood Police Department was certified by North East Multi-Regional Training (NEMRT) as a Host Site Training Facility for 2012 and 2013. We will sponsor several law enforcement training classes during the year.



INDEX OFFENSES													
AGENCY	ORI	YEAR	MONTH	CNTY	C H	F R	RO BB	AGG BATT	BU RG	THE FT	MV T	ARS ON	TTL
GLENWOOD PD	IL0164000	2012	JANUARY	COOK	0	0	1	0	3	18	1	0	23
GLENWOOD PD	IL0164000	2012	FEBRUARY	COOK	0	0	1	2	4	17	0	0	24
GLENWOOD PD	IL0164000	2012	MARCH	COOK	0	0	2	2	9	25	0	0	38
GLENWOOD PD	IL0164000	2012	APRIL	COOK	0	0	2	0	6	16	0	0	24
GLENWOOD PD	IL0164000	2012	MAY	COOK	0	0	0	1	4	9	0	0	14
GLENWOOD PD	IL0164000	2012	JUNE	COOK	0	0	1	2	2	21	1	0	27
GLENWOOD PD	IL0164000	2012	JULY	COOK	0	0	1	1	3	15	0	0	20
GLENWOOD PD	IL0164000	2012	AUGUST	COOK	0	0	1	0	7	19	0	0	27
GLENWOOD PD	IL0164000	2012	SEPTEMBER	COOK	0	0	0	1	5	10	0	0	16
GLENWOOD PD	IL0164000	2012	OCTOBER	COOK	0	0	1	0	10	6	1	0	18
GLENWOOD PD	IL0164000	2012	NOVEMBER	COOK	0	0	1	1	5	12	1	0	20
GLENWOOD PD	IL0164000	2012	DECEMBER	COOK	0	0	1	0	3	13	1	0	18
TOTAL					0	0	12	10	61	181	5	0	269

INDEX ARRESTS													
AGENCY	ORI	YEAR	MONTH	CNTY	C H	F R	RO BB	AGG BATT	BU RG	THE FT	MV T	ARS ON	TTL
GLENWOOD PD	IL0164000	2012	JANUARY	COOK	0	0	0	0	0	13	0	0	13
GLENWOOD PD	IL0164000	2012	FEBRUARY	COOK	0	0	0	1	0	15	0	0	16
GLENWOOD PD	IL0164000	2012	MARCH	COOK	0	0	0	2	2	9	0	0	13
GLENWOOD PD	IL0164000	2012	APRIL	COOK	0	0	1	0	2	19	0	0	22
GLENWOOD PD	IL0164000	2012	MAY	COOK	0	0	0	1	0	6	0	0	7
GLENWOOD PD	IL0164000	2012	JUNE	COOK	0	0	0	0	0	20	0	0	20
GLENWOOD PD	IL0164000	2012	JULY	COOK	0	0	1	1	0	36	0	0	38
GLENWOOD PD	IL0164000	2012	AUGUST	COOK	0	0	0	0	5	18	0	0	23
GLENWOOD PD	IL0164000	2012	SEPTEMBER	COOK	0	0	0	1	2	10	0	0	13
GLENWOOD PD	IL0164000	2012	OCTOBER	COOK	0	0	1	0	6	5	1	0	13
GLENWOOD PD	IL0164000	2012	NOVEMBER	COOK	0	0	0	1	0	5	0	0	6
GLENWOOD PD	IL0164000	2012	DECEMBER	COOK	0	0	0	0	0	1	0	0	1
TOTAL					0	0	3	7	17	157	1	0	185

NOTES

CH = Criminal Homicide, FR = Forcible Rape, MVT = Motor Vehicle Theft



DRUG ARRESTS										
AGENCY	ORI	YEAR	MONTH	CNTY	CCA	CON SUB	HSNA	DPA	METH	TOTAL
GLENWOOD PD	IL0164000	2012	JANUARY	COOK	6	0	0	0	0	6
GLENWOOD PD	IL0164000	2012	FEBRUARY	COOK	6	1	0	1	0	8
GLENWOOD PD	IL0164000	2012	MARCH	COOK	9	0	0	1	0	10
GLENWOOD PD	IL0164000	2012	APRIL	COOK	7	0	0	3	0	10
GLENWOOD PD	IL0164000	2012	MAY	COOK	9	0	0	4	0	13
GLENWOOD PD	IL0164000	2012	JUNE	COOK	8	0	0	0	0	8
GLENWOOD PD	IL0164000	2012	JULY	COOK	12	0	0	0	0	12
GLENWOOD PD	IL0164000	2012	AUGUST	COOK	1	0	0	1	0	2
GLENWOOD PD	IL0164000	2012	SEPTEMBER	COOK	11	0	0	1	0	12
GLENWOOD PD	IL0164000	2012	OCTOBER	COOK	12	0	0	1	0	13
GLENWOOD PD	IL0164000	2012	NOVEMBER	COOK	3	0	0	1	0	4
GLENWOOD PD	IL0164000	2012	DECEMBER	COOK	10	1	0	1	0	12
TOTAL					94	2	0	14	0	110

OFFENSE TOTALS W/O HIERARCHY RULE						
AGENCY	ORI	YEAR	MONTH	CNTY	ALL CSA	ALL MVT
GLENWOOD PD	IL0164000	2012	JANUARY	COOK	0	1
GLENWOOD PD	IL0164000	2012	FEBRUARY	COOK	0	0
GLENWOOD PD	IL0164000	2012	MARCH	COOK	0	0
GLENWOOD PD	IL0164000	2012	APRIL	COOK	0	0
GLENWOOD PD	IL0164000	2012	MAY	COOK	0	0
GLENWOOD PD	IL0164000	2012	JUNE	COOK	0	1
GLENWOOD PD	IL0164000	2012	JULY	COOK	0	0
GLENWOOD PD	IL0164000	2012	AUGUST	COOK	0	0
GLENWOOD PD	IL0164000	2012	SEPTEMBER	COOK	0	0
GLENWOOD PD	IL0164000	2012	OCTOBER	COOK	0	1
GLENWOOD PD	IL0164000	2012	NOVEMBER	COOK	0	1
GLENWOOD PD	IL0164000	2012	DECEMBER	COOK	0	1
TOTAL					0	5

NOTES

CCA = Cannabis Control Act, CON SUB = Controlled Substances Act, HSNA = Hypodermic Syringes and Needles Act

DPA = Drug Paraphernalia Act, METH = Methamphetamine Act



PATROL OPERATIONS

DESCRIPTION OF MAJOR ACTIVITIES

The Patrol Operations Division responds to calls for service 24 hours a day, seven days per week. Uniform Police Officers continuously patrol in vehicles, on foot or bicycle to deter crime, as well as to detect, apprehend and process persons involved in criminal activity. Members engage in problem solving with the community and work to develop partnerships with the community, provide assistance to citizens such as directions, transportation to local hospitals, referrals to other agencies, lost property, parking complaints, and tow vehicles, etc.

2014 PATROL OPERATIONS GOALS & OBJECTIVES

- Members of Patrol Operations will be highly visible throughout all areas of the Village of Glenwood.
- Members of Patrol Operations will attend all monthly homeowner’s association meetings with the Chief of Police.
- Members will attend training courses through North East Multi-Regional Training (NEMRT).

ONGOING ACTIVITY MEASURES

- All Village of Glenwood employees, including police personnel, completed the required NIMS training.

INVESTIGATIVE SERVICES

DESCRIPTION OF MAJOR ACTIVITIES

The Investigative Services Division conducts follow-up investigations for both adults and juveniles, participates in the South Suburban Major Crimes Task Force for regional homicide investigation, investigates sex offenses, robberies, burglaries, kidnappings, aggravated assaults, auto thefts, fraud, theft and all other crimes as assigned by the Chief of Police. This division also conducts background investigations on new police candidates.

2014 INVESTIGATIVE SERVICES GOALS & OBJECTIVES

- Members of Investigative Services will start utilizing the Spillman Case Management Program to better track open cases and investigations.
- Will participate in the South Suburban Major Crimes Task Force.
- Members will attend investigative training courses through North East Multi-Regional Training (NEMRT), John Reid & Associates, and Northwestern University.

ONGOING ACTIVITY MEASURES

- During FY 2012-2013, the Investigative Services Division was assigned 78 follow-up investigations.



- Responded to 12 South Suburban Major Crime Task Force homicide investigation call-outs.
- Implemented a career development program that rotates patrol officers into Investigative Services in order to decrease backlog of cases.



RECORDS MANAGEMENT

DESCRIPTION OF MAJOR ACTIVITIES

The Records Bureau maintains the manual and automated systems of collecting, storing, retrieving and disseminating information, crime incident reports, descriptions of wanted persons, accident reports, special bulletins, criminal histories, LEADS records, and parking/local ordinance violations and payments. The Bureau also provides finger print services; handles walk-in and telephone non-emergency complaints or requests for information and calls for service. In addition to providing support services (e.g. supplies, forms, computer information, emergency and non-emergency telephone numbers, referral information, warrant status information, etc.) to field units, the Bureau is responsible for processing, detention, feeding, monitoring, bonding and general welfare of prisoners.

2014 RECORDS MANAGEMENT GOALS & OBJECTIVES

- Reduce overtime by hiring one FTE for the midnight shift.
- Attend the monthly Spillman meetings and training programs.
- All Records Personnel will maintain full LEADS access.

ONGOING ACTIVITY MEASURES

One (1) FTE was hired in the Records Bureau after an application/interview process was completed. Twenty five (25) police personnel were recertified with the LEADS system.

PROPERTY MANAGEMENT

The Glenwood Police Department’s Property Management Officer is staffed by a police officer assigned to the Property Management Bureau. The property officer assigned to the Records Management Bureau is responsible for the safekeeping of all found, confiscated and recovered property. The Bureau is also responsible for the destruction of property based upon applicable law, ordinance or department rule.

2014 PROPERTY MANAGEMENT GOALS & OBJECTIVES

- Purchase and implement the BEAST Property Management and Bar-coding System in the property room.

ONGOING ACTIVITY MEASURES

The BEAST Bar-Coding System is budgeted for the FY 2012-2013.

The property room has been reorganized.

New color cameras were installed outside of the property room. An infrared camera was installed in the interior area of the property room.

FIRE DEPARTMENT

FUND DESCRIPTION





DEPARTMENT DESCRIPTION

The Fire Department consists of six divisions: Fire Administration, Public Education, Suppression, Emergency Medical Services, Prevention, and Special Teams. The Fire Department's mission is to limit loss of life, injury and property damage to the residents of Glenwood by providing high quality fire protection, advanced life support and emergency services in the most cost effective manner.

FIRE ADMINISTRATION

Fire Administration consists of a Fire Chief and an administrative clerical support staff of one. Fire Administration is responsible for the development and implementation of the department goals and objectives, budget and oversight of all Fire Department operations.

2013 ACCOMPLISHMENTS

Completed the change-over to Voiceless Fire & EMS Dispatch Disposition with the installation of mobile terminals in all Fire Department Apparatus.

- Submitted application for Mobile Public Education Vehicle.
- Maintained a rating of Level 5 by the Insurance Services Organization (ISO).
- Received an award through the Assistance to Firefighters Act Grant to purchase new SCBA, Firefighter Personal Protective Equipment and SCBA Compressor.

2014 SHORT-TERM GOALS & OBJECTIVES

1. Continue to be proactive in the purchasing of "green" maintenance products to be used at the fire stations.
 - a. Maintain Fire Stations for continued service.
 - b. Research products and distributors that allow for the most ecologically friendly and cost sensible products for maintaining the stations.
 - c. Track progress of Fire Department purchases to determine the savings or overages of comparable year budget expenditures.
2. Continue to monitor the expenditures of the Fire Department to determine the savings or overages of control.
 - a. Maintain a variance of 5% or less between budgeted and actual General Fund expenditures by monitoring spending on a regular basis.
 - b. Continue using the updated review and approval process for purchasing equipment or services for all aspects of the Fire Department.
 - c. Review the process changes with all personnel for submitting expenditure requests.



2014 LONG-TERM GOALS & OBJECTIVES

Continue to monitor the growth of the Village and evaluate response volume and service quality to make necessary recommendations for changes in the operational plan.

- a. Evaluate current Mutual Aid, Automatic Aid and Fire District agreements with consideration for any potential changes that would serve to enhance service delivery from the Fire Department.
 - b. Utilize statistical analysis abilities to provide quarterly response time analysis reports.
 - c. Begin the process of design of Fire Station 2 relocation.
- 1) During the past years, the Fire Department has worked trying to gain more diversification within its workforce. The long term goal of the Department will be to continue to identify, review, and implement measures that will ultimately result in a more diversified workforce.
 - a. Work with other Village Departments to coordinate the outreach of information to diverse ethnic neighborhoods through the use of posters, personal visits, video presentations and internet programs.
 - b. Participate in educational and business advertising expositions throughout the Chicagoland area.
 - 2) Consider the options for the replacement of Fire Station 2 making it capable of adequately housing the Fire Department staff required to maintain current and future service standards.
 - a. Maintain the building in a fiscally responsible manner until funds are appropriated for a long-term replacement or renovation plan.

PUBLIC EDUCATION

Public Education is a division of the Fire Prevention Bureau, staffed by two personnel and operates under three sections: the Educational, Public Relations, and CPR Divisions. The Captain oversees all activities related to these three areas. The Public Education Division is responsible for all school safety programs for pre-school through grade 12, CPR programs for the public, extinguisher training programs for local businesses and civic groups, Citizen Fire Academy, cable television programming, business evacuation planning, smoke detector program, and residential inspections. The Public Education Division also makes special presentations to various community organizations and groups, sponsors Fire Prevention Week activities and participates with other communities in various fire safety expositions and demonstrations.

2013 ACOMPLISHMENTS

Increased its outreach with the addition of the Fire Department Webpage through the Village. Residents can access the site gaining information and receiving answers to questions at their convenience.

- CPR instructors completed the newly updated CPR guideline training and are preparing to instruct the new standards to Village employees in 2012.



2014 SHORT-TERM GOALS & OBJECTIVES

Work to offer as much public education material to school programs as allowed by appropriated funding.

- a. Pursue new cost effective methods of presenting safety materials to schools in our area.
- b. Work with educational leadership in deploying the materials and presentations that will allow for full coverage of grades to continue.
- 1) Expand the reach of Public Education activities to a broader range of individuals through the use of the Village website.
 - a. Include viewable complete lesson plan materials on the website that are the same as those presented in the school programs we offer.
 - b. Increase the amount of fire safety information on the website.
 - c. Produce an evaluation method to determine the number of visits to the website.
- 2) Present four public service safety announcements through multi-media and print sources.
 - a. Add downloadable documents to the website eliminating the need to print these materials, resulting in a cost savings.
 - b. Utilize the new electronic sign boards for information distribution.
 - c. Produce a brief video to be broadcasted on the community cable channel.
- 3) Increase personal community outreach of fire safety programs.
 - a. Inform community members of residential home inspections offered.
 - b. Conduct station tours and attend block parties throughout the year.
 - c. Conduct business programs as funding permits.
 - d. Participate in other community events such as Lion's Club, Church Events, Park Programs, Homeowner's Association Meetings, etc.

2014 LONG-TERM GOALS & OBJECTIVES

- 1) Enhanced the educational abilities of our in-house instructors.
 - a. Have member's complete Instructor II certification through the Office of the State Fire Marshall.
 - b. Identify those who need certification and plan for their education costs.
 - c. Budget the appropriate funds to be able to carry out this educational plan.
- 2) Pursue grant opportunities at the federal, state and local levels to offset department expenses as well as expand other activities within the Division.
 - a. Seek grant opportunities through research on the internet, information sharing with other Departments and other educational facilities.
 - b. Attend training sessions for the purposes of writing grant applications that are complete and present the needs we have in a clear and concise manner.



FIRE SUPPRESSION

The focus of the Suppression Division is to provide emergency response operations to fires, rescues that include above and below grade, and water and hazardous materials incidents. The Departments 4 full time Firefighters/Paramedics are integrated to this operation with the assistance of the 40 Paid-On-Call firefighters. The full-time staff covers weekdays from 6:00am to 6:00pm assuming all duties of the Inspection Services Division while the Paid On-Call Staff cover all of the remaining shifts in a “Call-Back” format as well as a Duty Shift and Sleep-In Program.

2013 ACCOMPLISHMENTS

- The Department sent several members to Illinois Terrorism Task Force training in the areas of Technical Rescue, Hazardous Materials, and Dive Rescue. The Department was reimbursed for training expenses by the State of Illinois.
- Department members continue to attend training courses for certification by the Office of the State Fire Marshall.

2014 SHORT-TERM GOALS & OBJECTIVES

1. Achieve an average response time for all emergencies of 4.5 minutes or less at least 90% of emergency incidents, while striving for a target of 100% for all emergencies within Village jurisdiction.
 - a. Monitor initial reaction time from the time of dispatch to ensure personnel are enroute in a timely manner.
 - b. Continue to travel in a safe manner to all emergency incidents to ensure incident free arrivals.
 - c. Monitor overall response times and make any needed adjustments as necessary.
2. Continue to ensure all members of the Fire Department receive training in all areas of fire and rescue emergency response in conjunction with the guidelines set forth by the Office of the State Fire Marshall (OFSM), Illinois Department of Labor (IDOL), Insurance Services Organizations (ISO) and the National Fire Protection Agency (NFPA).
 - a. Provide driver training for all members focused on emergency response procedures using all types of apparatus that are currently utilized. All operators shall obtain their CDL license.
 - b. Continue to provide in-house fire related training to Department personnel which will be evaluated on a quarterly basis.
 - c. Conduct in-house training exercises in several of the rescue specialty areas (i.e., Confined Space, Hazardous Materials, Dive Rescue, Vehicle Extrication and High Angle) by utilizing experienced instructors from within the Fire Department, thereby reducing costs.
 - d. Develop a plan for a regional, large-scale fire training exercise hosted by our Department.
3. In response to changes being made regarding team response guidelines, providing training, equipment and support related to the specialized rescue activities for Technical Rescue,



Hazardous Materials and Dive Rescue emergencies according to the OSFM and MABAS Division 24 guidelines.

- a. Complete the required annual training of all Department team members of the MABAS Division 24 Specialty Teams according to the guidelines set forth by MABAS Division 24.
- b. Purchase budget approved tools and supplies for each of the team specialties.
- c. Complete the inspection and maintenance of all Department specialty team equipment according to manufacturer's recommendations.

2014 LONG-TERM GOALS & OBJECTIVES

1. Continue to search for revenue sources to assist in purchasing a distance learning system that will enable personnel to receive consistent, quality and efficient training while remaining in their current districts.
 - a. Search for grant opportunities that allow for this type of training and information sharing systems.
 - b. Research current and applicable systems and develop a plan that will fulfill the needs of our Fire Department in a cost effective manner.
2. Continue to plan for the replacement of Department apparatus with like equipment of excellent quality.
 - a. Monitor the Department's apparatus needs and research different vendors for their ability to provide the necessary elements to satisfy those needs.
 - b. Utilize the South Suburban Mayors and Managers Association (SSMMA), State of Illinois Joint Purchase Coop and other consortiums to assist in reducing purchase costs.
 - c. Research "Green" or Flex Fueled vehicles to help preserve the environment.

EMERGENCY MEDICAL SERVICES

The purpose of the Emergency Medical Services (EMS) Division is to provide response to medical emergency incidents. EMS emergency response is provided by all members of the Fire Suppression Force. The Department is projecting to report to over 1,100 medical incidents in 2013.

In 2013, the Department will continue to complete paramedic recertification training for our personnel. The Department continues to have personnel involved in the delivery of our EMS training through the Ingalls Memorial Hospital (IMH) System and with the service and repair of our medical equipment.

A great amount of time is required to maintain continuing education, documentation, and legal issues involving the staff. The EMS Officer participates in EMS Equipment purchases and the implementation of medical policy and procedure changes.



2013 ACCOMPLISHMENTS

- Continued implementation of two new tablet style computers for in-field use of the medical reporting system. This allows for easier and faster writing beginning in the field, allowing our EMS units to become available for additional incidents sooner.

2014 SHORT-TERM GOALS & OBJECTIVES

1. Create and evaluate ways to improve patient care to the community.
 - a. Develop a program to train and certify select personnel in specialty coursework, such as Advanced Cardiac Life Support (ACLS).
 - b. Research the newest technology and improvements available in ECG 12 lead monitors.
2. Improve training opportunities and patient care experience for Village paramedics through the continued pursuit of quality instruction and evaluation of our personnel.
 - a. Continue to monitor the training classes offered on a monthly basis.
 - b. Continue to receive evaluation reports from the IMH System on handling incidents by our personnel.
 - c. Modify any training or information gathered as needed to continue this goal.
3. Maintain Emergency Medical Technician – Paramedic (EMT-P) certification for 100% of all applicable members in the Fire Department.
 - a. Maintain continuing education requirements consisting of classroom, practical, and clinical training.
 - b. Monitor recertification requirements regularly to make sure personnel will recertify as needed.
 - c. Assist where needed in additional education programs to maintain these certifications.

2014 LONG-TERM GOALS & OBJECTIVES

1. Research newer equipment options as directed by the IMH System for possible future implementation and use.
 - a. Continue to communicate with IMH on new technology as it becomes available.
 - b. Research outside possibilities for new products related to EMS by attending trade shows or searching the internet.
2. Explore ways to reach out to the community on various medical issues.
 - a. Offer information on diabetic screening and stroke care.
 - b. Evaluate ways to distribute information.
 - c. Work in conjunction with other health care providers including Health and Human Services Department, Ingalls Memorial Hospital, St. James Health System, school nursing staffs, etc.
 - d. Offer two community Blood Drive to assure adequate blood supplies for all residents.



FIRE PREVENTION

The Prevention Department of the Fire Department is responsible for managing the activities of the Fire Prevention Bureau (FPB) and the Division of Inspection Services (formally the Building Department). The mission of the FPB is to create a safe environment for the residents and business community through education, prevention, investigations and enforcement of codes/ordinances.

2013 ACCOMPLISHMENTS

- The FPB began the implementation of a new software program that was purchased for ordinance enforcement.

2014 SHORT-TERM GOALS & OBJECTIVES

1. Continue to meet the inspectional needs of the community while handling all response needs of the Fire Department.
 - a. Monitor the progress of construction and review all plans for construction within a 2-3 business day period.
2. Determine the cause of 98% of fires investigated within the Village of Glenwood, within a 90 day period.
 - a. Investigate all fires and conclude with a cause and origin to report to the insurance company.
 - b. Perform and complete reports on all fires within a determined time frame for the size of fire inspected.
 - c. Communicate with any pertinent outside agency as needed to comply with our designated time frame.

2014 LONG-TERM GOALS & OBJECTIVES

1. Conduct fire inspections for all of the commercial and multi-family occupancies of the Village.
2. Ensure that all properties comply with the fire sprinkler ordinance.
 - a. Create and mail additional mail reminders to all applicable occupancies.
 - b. Identify and track compliance of all occupancies that need to comply with the ordinance.
 - c. Initiate contact with property owners to assist them with eventual compliance.



FIRE STATIONS

The Fire Department maintains two fire stations within the Village.

2014 SHORT-TERM GOALS & OBJECTIVES

1. To continue the coordination plan providing building maintenance and improvement responsibilities in conjunction with the Public Works Department for both fire stations.
 - a. Collaborate with members of the Public Works Department to determine the specific details of maintenance issues as they are determined.
 - b. Inform Fire Department employees on the transition and of proper contacts for service to our buildings.
 - c. Work with the Public Works Department to come up with a list of reliable vendors for servicing the various aspects of building mechanics and services.

2. Consider options to provide for remodeling or replacement of Fire Station 2, making it capable of adequately housing the Fire Department staff required to maintain current and future service needs.
 - a. Maintain the building in a fiscally responsible manner until funds are appropriated for a long term replacement or renovation plan.

SENIOR CENTER FUND DESCRIPTION





DEPARTMENT DESCRIPTION

The John H. Blakey Center for Seniors, was dedicated in 2002. It has a staff of three; senior director, co-coordinator and the Parks and Recreation co-coordinator also share the facilities. Our center provides a place for the senior citizen, 60 and over to congregate to fulfill many of their social, physical, emotional and intellectual needs. We offer at different times of the year health screening services and blood testing services. In the State of Illinois a person becomes a senior at the age of 60 years and the federal government age for a senior is 62 years of age.

PROGRAMS & ACTIVITIES

The Glenwood Fire Department provides us with blood pressure testing every first Thursday of the month. We are currently working with Glenwood Nursing Home to find health nurse who would come into the Senior Center and gives advice on different health issues (diabetes, Alzheimer, strokes).

There is a Sit n Fit group which is a form of exercise for seniors which meet twice a week. Computer classes are held five days a week as well as card playing, Wii playing, Zumba dancing, line dancing, chess club, quilting and crocheting. We have a birthday pot-luck luncheon first Thursday of every month; we have a surprise senior luncheon on the third Friday of every month.

2013 ACCOMPLISHMENTS

- Increased the number of seniors attending our center on any given day.
- Have a medical and information program with volunteer speakers on a monthly basis.
- Implemented Veteran's Day Program which will become an annual event.

2014 SHORT-TERM GOALS & OBJECTIVES

1. Become a completely utilized computer center for our seniors.
2. Reach out to the Spanish speaking seniors and welcome them to the center.
3. Work with the School Districts to involve the seniors with the youth of Glenwood.



2014 LONG-TERM GOALS & OBJECTIVES

1. Become a completely utilized computer center for our seniors.
2. Bring in the Spanish speaking seniors into the family at the center.
3. Have a medical program and speakers on a monthly basis.
4. Involve the youth of Glenwood to become part of the lives of our seniors with the help of the school district.

GLENWOODIE GOLF COURSE

FUND DESCRIPTION



GLENWOODIE GOLF COURSE



DESCRIPTION

The 18-hole Glenwoodie Golf Course is a public golf course that opened in 1926. Designed by Harry Collis, Glenwoodie Golf Course measures 6902 yards from the Black tees and has a slope rating of 125 and a 71.6 USGA rating. The course features 4 sets of tees for different skill levels. Consistently ranked in the Top 35 public golf courses, the course features tree lined fairways and large undulating greens rated among the best of Illinois. The facility also has a lighted driving range. Added in 2011 are new continuous cart paths throughout the course along with brand new electric carts.

The newly constructed 14,000 square foot clubhouse which opened in 2011 features a massive, state of the art banquet facility to accommodate up to 400 guests. It is the perfect venue for weddings, fundraisers, parties meetings and special events. It also has a fully stocked bar and grill with a full menu along with an 1800 square foot outdoor deck. Food and drink specials are served daily.

The Clubhouse features a fully stocked golf shop, full services bar and grille, and outdoor patio area. We also have added continuous cart paths throughout the course along with new forward/senior tee boxes and new electric carts.

GLENWOODIE GOLF COURSE

GOLF OPERATIONS





DEPARTMENT DESCRIPTION

Golf Operations is comprised of one full-time employee, one seasonal full-time employee and eighteen part-time employees who cover the extended hours of operation for Glenwoodie Golf Club, particularly in the summer months, without incurring significant overtime costs. The golf operations hosts a median average of 29,031 rounds and \$770,810 in green fee and cart rental revenue per fiscal year, along with the driving range, which accounts for \$55,366 in annual median revenues.

The mission of Glenwoodie Golf Club is to build long lasting relationships while growing the game of golf. Our goal is to enhance the overall golf experience by providing our members, daily fee players, and the residents of the community exceptional service and amenities and superior playing surfaces while maintaining fiscal responsibility.

2013 ACCOMPLISHMENTS

- Brand new 14,000 SF Clubhouse and Banquet Facility completed.
- New electric cart fleet added for a better riding experience and more efficient use of energy.
- White tee boxes added at 6000 yards, ultimately increasing senior play.
- Continuous cart paths completed, allowing the course to be open even with increased precipitation.
- Selected as a satellite location for the First Tee of Greater Chicago.
- Professional staff added, continually focusing on furthering experience and education.

2014 SHORT-TERM GOALS & OBJECTIVES

Our short-term goals are to meet or exceed our median golf numbers mentioned above while keeping our expenses low.

The strategies we have devised include cutting payroll and increasing the number of rounds and average revenue per player that walks through the door.

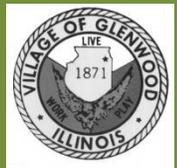
1. Marketing strategies involving Social Media: Facebook, SMS Text Messaging to bring in new golfers.
2. Attract new golfers with Beginner Golf Clinics and Women Only Leagues and Clinics. Make Glenwoodie new golfer friendly!



3. Market for New Golf Outings with our new Outing Friendly tee boxes and beautiful banquet hall for dinner after golf.
4. 'Cutting payroll' would be defined as scheduling the minimum number of required hours to get the daily tasks completed. The strategy behind this is being able to adjust on the fly.
5. If we look at a typical 24 week season and break it down by departmental positions, we can get an idea of how many hours are needed to staff the course with seasonal full time and part time employees.
6. On days when there is a lack of golf business or inclement weather, management will send excess staff home or call them off in advance.
7. By the implementation of the new time card system, management will also be able to track hours on a daily or weekly basis so that adjustments can be made 'on the fly'.
8. Lease of the GPS cart system for \$14,000 annually, we can eliminate the Ranger position. With this system, the carts will be disabled when the customer drives it over the boundary lines that we set up. For example, on a day where the cart rule is cart path only, we select an option in the software and the carts will be disabled when they travel off the path.

GLENWOODIE GOLF COURSE
FOOD & BEVERAGE DEPARTMENT





DEPARTMENT DESCRIPTION

The Glenwoodie Food and Beverage Department is a service sector of the Golf club and is responsible for administering the day-to-day operations of all food and beverages served on premises at the club. The department consists of a Full time Food and Beverage Director and a variety of seasonal and part-time positions in the areas of Banquet Co-coordinator, Bar Manager, Kitchen , bar and service staff.

The Department of Food and Beverage takes direction from the Village Administrator to manage and direct the staff within the policies and objectives set forth and enacted by the Village President and Board of Trustees, along with standard operating procedures typical of the food and beverage industry.

2013 ACCOMPLISHMENTS

- Created an in-house menu to serve all of the needs of banquet guests without the need for outside caterers resulting in greater profits, improved food quality and overall greater guest satisfaction.
- Addressed ways to best reorganize the club house for better storage and functionality of the kitchen and other storage areas.
- Established systems and methods for better service of large golf outings resulting in greater sales and profitability.
- Created stronger inventory and production controls resulting in greater sales and profitability by reducing waste, shrinkage and slow moving inventory.

2014 SHORT-TERM GOALS & OBJECTIVES

1. Create and develop a uniform system for supply ordering and receiving. This will create cost saving opportunities by;
 - a. Leveraging purchasing power against raw costs.
 - b. Encourage vendor contribution and participation in promotions, special events and menu development
2. Identify and take action on missed profit opportunities by:
 - a. Evaluating profit margins and identifying areas in need of improvement.
 - b. Requesting rebates, discounts and deviated pricing for our largest food and beverage purchases
 - c. Establishing a uniform system of portion control for menu items
3. Develop, implement and grow the kitchen and staff for an in house program of quality large scale food and beverage menus. These menus and ideas would cater to all types of special events and their needs. The program would include:
 - a. Creating a one stop shop for Weddings and other large events



- b. Quality upscale menu selections rivaling any area venue
- c. Creating a consultative environment where we customize food and beverage packages to meet the needs of a diverse and cultured clientele.

2014 LONG-TERM GOALS & OBJECTIVES

1. Develop a marketing plan that seeks to introduce and expose Glenwoodie to the surrounding communities, demonstrating the appeal and variety of recreational and leisure activities available. This will include interaction with area chambers, business organizations and public events.
2. Participate in the creation of community events and programs, there by establishing Glenwoodie as a community anchor for social, organizational, and special event needs.

GLENWOODIE GOLF COURSE

GOLF MAINTENANCE





DEPARTMENT DESCRIPTION

The Golf Maintenance Department provides pleasurable playing conditions for all our customers and ensures the survival of the golf course, not just for a day or a week, but for an entire season and for many seasons to come. The department follows practices that are agronomically sound and good for the turf. We strive to implement practices that will result in a near perfect playing surface but also want to make sure that our greens, tees, and fairways survive the rigors, of our cold climate in the winter, and especially the heat and humidity of the summer. It is often a fine edge between what is good for the golfers and what is good for the grass. We try to cope with and handle all the unknown variables that may affect our course.

GREENS

During the regular season, April through October, the greens are cut every day of the week with the exception of Monday (unless there is a holiday or special event day, in which case Tuesday might be the exception), for recovery purposes. We cut with triplex mowers and vary the direction of cut each day. The height of cut is between 1/8 and 5/32 of an inch, which is constant throughout the season. We generally provide a green speed which is acceptable to our customers. It takes two people three hours to cut all 19 greens. (4.5 acres)

TEES

The tees are cut three times per week. The height of cut on the tees is ½ inch. We have one individual whose duty it is to clean the tee areas and remove markers. Either the mower operator or the person cleaning the area puts the markers back in position. It takes two people four hours to cut all the tees, approaches and collars on the course. (6.5 acres tees)

FAIRWAYS

We generally cut the fairways three times a week. The schedule varies from Monday, Wednesday, Friday or Tuesday, Thursday, Saturday, depending on weather and course activities. Fairways are cut at a height just over ½ inches and the direction of cut varies each time to avoid wheel marking and tire tracking. The collars and approaches are normally cut on the same days. All clippings are collected on the fairways, collars, and approaches. It takes two people six to seven hours (depending on the amount of clippings and number of golfers) to cut all the fairways on the course. (30 acres)

INTERMEDIATE

There is a step cut between the fairways and the roughs. This cut is about 6 ft wide and cut with an out-front rotary mower. The step cut is mowed two or three times per week, depending on the time of year. It takes one person two and ½ hours to do the step cut.



DEW REMOVAL

We remove dew by dragging the fairways, greens, and sometimes tees with a high-pressure rubber hose between two motorized vehicles. This procedure starts at the green and dragging continues down the fairway toward the tee on each hole. This procedure is done most days during the summer season. We achieve a better quality cut when the dew is removed and we are convinced that removing the dew has reduced the number of pesticide applications.

ROUGHS

The largest area to maintain is the roughs. We have almost 80 acres of rough, driving range included, that are cut with two different types of mowers. One man operates the tractor that has a seven-gang mower. This tractor cuts contours and banks well; we also use a pull-type rotary mower which has three five-foot units that are used primarily in the larger areas of the rough and driving range. When necessary, we use up-front rotary mowers to cut grass. A string trimmer is used around the bunker faces that are not easily reached with the bank-type mower.

Our objective on the roughs is to cut all 80 acres once a week, except when we are delayed by rain. It is difficult to cut roughs on weekends because weekend golfers are less tolerant of noise and the interruptions caused by maintenance equipment than weekday golfers. Just the same, from time to time, especially on long weekends, we need to bring in staff on Saturdays and Sundays in order to get caught up.

BUNKER MAINTENANCE

The sand is raked three times a week and on event days in all fifty-six bunkers. We try to create a smooth, firm, surface, although the latter is difficult during dry times. The operators report when they encounter thin sand on the bunkers. Once this determination is made, sand is then added to them. The edges of the bunkers are edged mechanically throughout the summer. It takes two people three hours to maintain all the bunkers.

HOLE CHANGING AND MARKERS

During peak season, the hole on the green and markers on the tees are changed daily. The location of the hole is changed daily, with six of the holes in the forward position and an equal number of holes either in the back or in the middle of the greens. The hole changers often also change tee marker placements and empty garbage. It takes three hours for one person to change all the tee markers as well as the holes on the putting greens.

DIVOTING

Filling divots is done periodically. We use a mix of sand, soil, humus, and seed. Divot boxes are provided on par 3 holes. Green staff regularly restores divots that golfers forget to repair. Divoting and string trimming is a job done in the afternoon or late morning when other tasks have been completed.



TOPDRESSING

We try to top-dress once a month, which creates a level putting surface. We use a mix of sand, soil, and humus for this procedure. Topdressing is done in the morning, after the greens have been cut so that they are dry. Topdressing is performed by four people and takes five hours.

AERIFYING

Aerification of the tees is scheduled both in the spring and fall. The greens and fairways are aerated once during the fall season. We have the ability to aerate nine greens in one day under normal conditions. Half the tee areas can also be aerated in one day. Fairways often take many days to complete. After the aeration process, the cores are ground up, and then a steel drag mat is used to work the soil back into the holes left after the coring of greens, tees, and fairways. We often combine seeding with aerification and use bent grass to thicken the existing turf. We vertidrain greens once a month.

VERTICUTTING

We verticut the greens to thin the grass, which allows the blades to stand upright, the mower blades operate in the vertical plane and sever the creeping stolons. The verticutting process provides for a better, grain-free putting surface.

We verticut greens two to three times a month, depending on the severity of the thatch buildup. Mowing the greens with triplex mowers that are equipped with groomers also helps to thin the grass. The daily use of groomers is determined by the superintendent.

FERTILIZING

Our fertilizer program varies, depending on, the need of the grass. Usually in the spring, nitrogen is applied at a rate of 1 pound of nitrogen per 1,000 sq ft, to greens, tees, and fairways. This application includes a small amount of phosphorous and a half-pound of potash. Some areas are fertilized more often than others. The greens receive the most applications, followed by tees, then fairways. The rate of application varies according to the amount of growth, which is dependent on weather conditions.

As the rate of growth decreases, the need for applications of fertilizers increases. To prevent burning of the grass as temperatures increase, the nitrogen applied is reduced. Typically in the fall, fertilizer is applied to ensure a green turf in the spring. Fertilizer programs are the result of years of experience and knowledge that enables one to make the decision as to when and how much to apply during the growing season.

APPLYING PESTICIDES

We treat the turfgrass with pesticides to control insects and to prevent disease caused by fungi. Pesticide control is done mainly when there is an apparent need. If the course is in good condition there is no need to apply pesticides. Pesticides are applied if a problem exists, and only as a last resort.



Keeping the course healthy often eliminates a need for pesticide applications. If an application is necessary, it is done when the course is not in use by golfers, and applied at low rates.

IRRIGATION

Water is an essential element in the process of growing grass. Our irrigation system is automatic and runs off a computer in the maintenance shop. The computerized system is very flexible and gives us several advantages such as controlling the amounts, location, and time of watering.

Most golfers prefer a dry terrain. The hot summer months make this a challenge. In the summer the roots have a tendency to become short and can die quickly without ample water. However, too much water encourages disease in localized moist areas.

HAZARD AND GROUND UNDER REPAIR MARKINGS, OUT-OF-BOUNDS STAKES, AND YARDAGE MARKERS

All hazards are painted with an appropriate color of paint, using the "Rules of Golf" as a guide. Ground under repair is marked with white paint and refreshed as needed during the golfing season. White out-of-bounds stakes are placed along the boundaries of the golf club in areas where the club property is not defined by fencing. Sprinkler heads are marked with yardage tags to the center of each green. There are also brass plates to mark 100, 150, and 200 yards in the middle of each fairway. Tees have signs which designate the hole number and yardage.

MAINTENANCE FACILITY

The facility consists of three buildings. One of the buildings houses a pesticide storage unit. We also have an EPA-approved aboveground encased storage tank. This unit holds two 500-gallon tanks, one for gasoline and one for diesel fuel.

The mechanic has a repair shop in the main building. The same building houses the office, bathrooms and the kitchen. The other building is the pump house where the pumps are located for the irrigation system and irrigation storage.

The greens staff starts the day in the office building. Starting times vary with the season. Every morning starts with a brief meeting between the superintendent and his full time staff, then with the seasonal staff. This is to give out the daily assignments for each individual. Adjustments can be made after the morning break, as the day progresses, or weather conditions change. Most of the staff works a regular eight-hour day. A coffee break is taken in the early morning, and lunch before noon. On weekends and holidays we work a three-hour shift.

Seasonal staff consists of approximately 5 to 8 employees. Our full-time staff consists of the superintendent, a mechanic and 2 foreman. These people are responsible for the repair of equipment, including refurbishing ball washers, tee markers, benches, signs, and numerous other golf course accessories. Their responsibility also includes plowing snow, and ice control of the clubhouse drive and parking lot, construction projects and tree care are performed in the winter months by full time staff.



2013 ACCOMPLISHMENTS

Provide a quality golf course for 26,000 patrons while staying under budget for the year. Overseeing the final phases of the clubhouse construction.

2014 SHORT-TERM GOALS & OBJECTIVES

- To provide a profitable golf course for the Village of Glenwood, to run a fiscally responsible department and provide a pleasurable golf experience not for one day our week but for an entire season.

DEVELOPMENTAL SERVICES

CODE ENFORCEMENT





CODE ENFORCEMENT

The Code Enforcement Division works under the Director of the Fire Department and is responsible for insuring compliance with all Village codes relating to building construction, property maintenance, environmental health regulations, and zoning requirements. Our mission is to safeguard and protect the public health, safety and general welfare of the residents of Glenwood through application and enforcement of the adopted codes and ordinance in an efficient and effective manner, through the wise use and management of all available resources.

Code Enforcement Functions:

The Front Counter: Staff provides excellent customer service, both professionally and efficiently, to our external and internal customers in a variety of ways. The cross-training of all front office staff has proven to be a great success not only in the efficiency of time and money saved, but of the convenience and service to the customer.

Plan Review: The staff is certified through the Internal Code Council (ICC) to perform residential and commercial plan reviews in all areas of discipline. Permit approval begins with the front counter checking the application, with the applicant submitting a complete set of building, plumbing, mechanical, electrical, fire alarm and fire sprinkler specifications and supporting documentation (requirements vary with type of permit application). The staff then reviews the documents to verify that the proposed construction is designed to meet the minimum safety requirements specified in the International Codes adopted by the Village. The staff must also verify that the project has obtained the necessary approvals of Planning, Zoning, Engineering, Public Works and Fire Prevention Bureau. Each of the building inspectors assist in the plan review process by reviewing submittals related to their disciplines in addition to other areas, such as: the residential building inspector reviews decks; the plumbing inspector reviews all plumbing plans (per state law) and fences; the electrical/mechanical inspector works with HVAC submittals along with all shed permits.

Building Inspectors: A staff of four (4) ICC certified inspectors conducts the Village's building inspections. Inspections play an important role in enforcing building codes to allow safe construction of various building types and sizes. The importance of building codes, their regulation and enforcement is often overlooked until a catastrophic fire or other construction tragedy draws attention to a structure. Inspections conducted by the staff, ensure that the construction meets the approved construction documents to promote a safely built environment that provides a minimum acceptable community risk to life and property due to fire, accident or natural disaster. The Village inspection staff strives to provide a high level of professional service to the residents and business community through ongoing training, as well as a conscientious approach to each issue and individual. With the changing economy, the staff has taken on additional duties such as: fire inspections, energy assessments, and testing/re-certification of residential back flow prevention devices. The Division continues to provide inspections within a 24 hour time period of the request and is extremely proud of its technical proficiency and high productivity.



Code Enforcement: Property maintenance inspections are conducted by four (4) ICC certified Code Enforcement Officers. These inspections are conducted for all existing residential properties, multifamily common areas and exteriors, along with assisting the Village Administration in existing commercial inspection as needed. Adoption of the International Property Maintenance Code provides for standards to address existing premises, structures, lighting ventilation, heating, sanitation, and protection from the elements. Code Enforcement Officers are responsible for responding to complaints or inquiries regarding alleged violations of overcrowding, outside storage, public nuisances as well as being proactive in identifying and initiating complaints/violations on their own. If a notice of violation is not complied with by a specified date, the Code Enforcement Officers will write a citation to be heard before the Village Adjudication Hearing Officer, who will make a judgment on the citation. Enforcement of the International Property Maintenance Code also provides a number of benefits: a more beautiful community, stable neighborhoods and a safe, secure and balanced environment.

Health: The inspectors are Registered Sanitarians and Certified Professionals in Food Safety. The inspectors conduct inspections of all Village food service establishments, including all retail food stores and convenience stores which sell packaged goods. Inspections are important, but education of the food service establishment operators in food handling is a prime focus of the Health Program to prevent the chance of communicable diseases being spread to residents and visitors to the Village. The Inspectors are also responsible for inspections of commercial day care centers, health facilities and tanning beds. Special events such as the Fourth of July are also inspected by the Inspectors. Further, all pools, both indoor and outdoor are inspected on a regular schedule.

2013 ACCOMPLISHMENTS

The front counter staff process over 562 “over the counter” permits, which were applied for and issued for Code, Planning, Engineering, Transportation and Fire Prevention Divisions. Approximately \$85,365 was collected in Permit Fees.

- Over 268 Real Estate Transfer Stamps were issued by the front counter staff, these included quit claims, judicial deeds and actual sales.
- Over \$52,030 in liens, fines and past due bills were collected by the front counter staff, prior to the issuance of the real estate transfer stamps.
- Over 805 field inspections were conducted by Code Enforcement Officers (firefighters), the breakdown of which is as follows:
 - 204 rental inspections & 101 follow-up rental inspections
 - 148 sale inspections & 90 follow-up sale inspections
 - 146 inspections of permit work (i.e. roofing, concrete pours, fence installation, etc.)
 - 70 annual pool inspections
 - 46 in-home business inspections
- The front counter staff issued 15 elevator safety certificates during the year.
- Over 50 architectural plan reviews were conducted, with comments provided or approved within 7 business days of submittal.



- Code Enforcement Officers (firefighters) responded to over 800 complaints, with over 650 self-generated by staff.
- All complaints were issued a notice and given a compliance date. From those notices, 245 citations were issued which required an appearance before the Village Adjudication Officer.
- Health Officials (firefighters) conducted over 166 health inspections at 43 Village food establishments.
- Firefighters conducted over 240 fire inspections at 120 Village businesses.
- Front counter staff also answered hundreds of questions regarding contractor license and bond requirements and permitting requirements.

2014 SHORT-TERM GOALS & OBJECTIVES

1. Administrative Goals
 - a. Implement career development/training plans for division employees equipping them to better perform their jobs and prepare for future job responsibilities.
 - b. Provide direct, hands-on training opportunities between Director and staff.
 - c. Enhance teamwork within the Division and cooperation with other Departments.
 - d. Research new single family and multi-family residential inspection programs.
2. Codes/Inspection Goals
 - a. Present the 2012 International Building Codes for adoption by the Village Board, including necessary local amendments and review of current permit fees.
 - b. Identify necessary code revisions to allow for effective code enforcement to mirror the Village Adjudication process.
 - c. Implement a proactive approach to contact all bank/realtors in the early spring about maintenance of their properties.
3. Customer Service Goals
 - a. Continue to provide excellent public service by expanding and broadening communication with our customers in a manner that is comprehensive, efficient, knowledgeable and helpful.
 - b. Make use of all electronic media available.
 - c. Continue to enhance Village website by maintaining up-to-date department information about ongoing projects.

2014 LONG-TERM GOALS & OBJECTIVES

1. Provide prompt, courteous and efficient service to building owners, design professionals, contractors and trades persons in the review and approval of plans and issuance of building, plumbing, mechanical and electrical permits.
 - a. Invite feedback from Department customers that will focus on needs and services to the community and provide information that will assist in identifying future needs.



- b. Enhance the Department's ability to interact with the public and other agencies by effectively communicating with applicants and the general public.
 2. Develop information and technical assistance programs that will expand Village residents' understanding of the role the Code Enforcement Division has in creating a reasonable safe and healthy community.
 - a. Improve the image of the Department as a service organization by preparing articles for inclusion in the local media.
 - b. Develop and implement a Homeowner Academy (similar to Police and Fire Academy), which will include basics from changing a light switch to how to secure the residence from intruders.
 3. Continue on going involvement in the International Code Council (ICC) code change venue.
 - a. Submit code changes for the International Building Code and International Property Maintenance Code which reflect current Village amendments.
 - b. Director of Code Enforcement to attend International Code Council Code Change Hearings as time and budget allow.
 - c. Continue to bring forward possible code changes to address property maintenance issues.

ECONOMIC DEVELOPMENT COMMISSION

DEPARTMENT DESCRIPTION





DEPARTMENT DESCRIPTION

The Economic Development offers a range of financial assistance programs to help our present businesses stay in Glenwood and also to prompt new growth with new businesses coming to Glenwood. By doing this we have helped to maintain and stabilize our tax base for Glenwood residents.

Tax Increment Financing (TIF)

TIF is a method of financing public and private improvements through the sale of municipal bonds. The bonds are secured by future tax revenues which are presumed will be derived by increased property values. TIF has been used in Glenwood for the revitalization and stabilization of many areas though-out the Village. Funds are generated by growth in the Equalized Assessed Valuation (EAV) of properties within designated districts over as period of twenty-three years. Terms for each agreement are subject to approval by the Village Board.

Class 8 Incentives

The Class 8 Real Estate Tax Incentive established by the Cook County Real Property Assessment Classification Ordinance is designed to encourage industrial and commercial development in areas of the County which is experiencing severe economic stagnation. Class 8 is structured to permit the Assessor, upon application of the local governing body (Glenwood), to certify that such areas are in need of substantial revitalization and/or are located within an Enterprise Community or an Empowerment Zone. Within a Class 8 area all subsequent new construction, substantial rehabilitation or reutilization of abandoned buildings, developed or reoccupied for industrial or commercial use, may qualify for the Class 8 incentive. This incentive assesses qualifying real estate at a reduced assessment level for a period of twelve years from the date that new construction or substantial rehabilitation is completed and initially reassessed or, in case of abandoned property, from the date of substantial reoccupation.

Community Reinvestment Program (New-Village of Glenwood & Small Business)

Small business incentives within TIF areas must follow all TIF procedures, must fall within TIF guidelines, can be used for brick and mortar only. The Village is first lien on mortgage or a letter of financial backing from financial institution. If the property is being leased both the lessee and lessor must sign note for financial help. Must be an established business within the Village of Glenwood for no less than ten years, there are limitations on dollars and interest to be determined per individual proposal.



2013 ACCOMPLISHMENTS

- Morrison Container Handling Solutions will occupy the Con Data Building in late spring 2013.
- West Side Trucking will be moving their Logistics Company from Minnesota to the current TCH building.
- An Ice Cream Shop will occupy North Main Street in the near future.
- Given TIF assistance to our local business including: Gabe's Place, Glenwood Oaks Restaurant, Morrison Container Handling Solutions, Sanfratello's Pizza, Glenwood Roller Rink and The Station.

2014 SHORT-TERM GOALS & OBJECTIVES

1. Attend RECON 2013 and bring new retailers to the Village of Glenwood, through the networking possibilities at RECON.
 - a. Follow up with retailers that are met at RECON 2013 acting as liaison between parties interested in the Village of Glenwood.

2014 LONG-TERM GOALS & OBJECTIVES

1. Continue efforts toward the revitalization of the Halsted Redevelopment
 - a. Work with potential tenants to explore TIF incentive monies to complete deals and upgrade appearance of buildings.
2. Refocus my efforts to better promote and develop the Village of Glenwood
 - a. Be more active with the Implementation Task Force of 2015.
 - b. Facilitate meeting and take appropriate actions to accomplish tasks.

Annual Expenses by Class

For the Economic Development Committee there are no expenses; We are a committee of the Glenwood residents who serve voluntarily.

SPECIAL REVENUE FUNDS

FUND DESCRIPTION



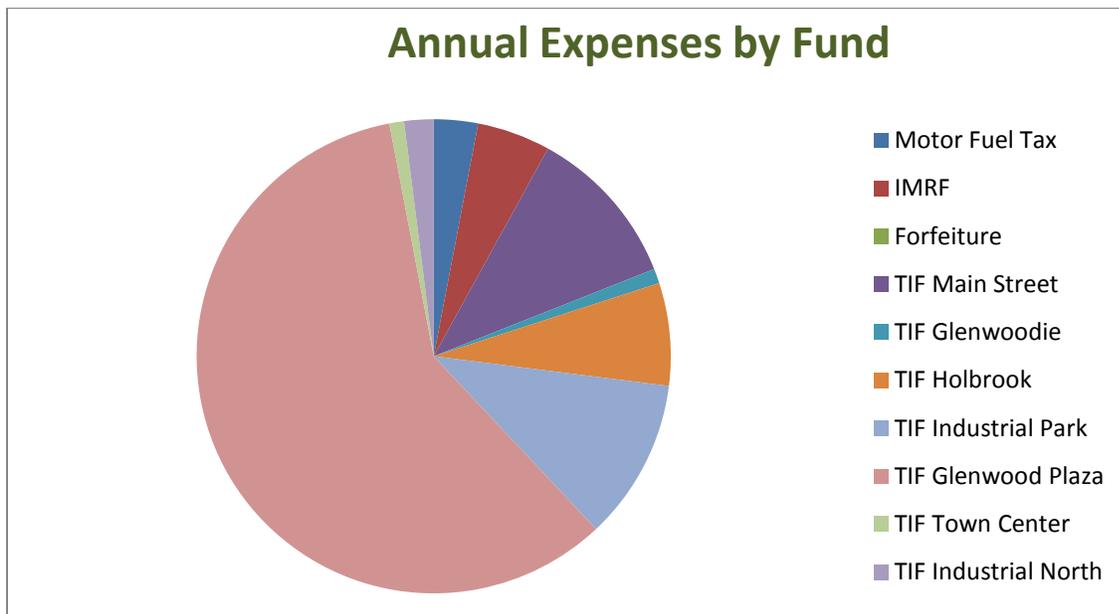


SPECIAL REVENUE FUNDS

FUND DESCRIPTION

Special Revenue Funds include the following funds: Motor Fuel Tax, Illinois Municipal Retirement Fund, Police Forfeiture Fund, TIF Main Street, TIF Glenwoodie Golf Course, TIF Holbrook, TIF Industrial Park, TIF Glenwood Plaza, TIF Town Center, and TIF Industrial North. These funds are defined as those used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Total Operating Budget	\$9,503,523
Motor Fuel Tax	3%
IMRF	5%
Forfeiture Fund	0%
TIF Main Street	11%
TIF Glenwoodie	1%
TIF Holbrook	7%
TIF Industrial Park	11%
TIF Glenwood Plaza	59%
TIF Town Center	1%
TIF Industrial North	2%





Road and Bridge Fund

The Road and Bridge Fund is used for any expenses relating to the maintenance of roads, bridges, sidewalks or any other expense that may be associated with these areas.

Motor Fuel Tax Fund

The Motor Fuel Tax (MFT) Fund accounts for resources received from the MFT allotments the Village receives monthly from the Illinois Department of Transportation. These funds are used for road improvements, street light maintenance, purchase of salt and street sweeping.

Illinois Municipal Retirement Fund

The Village of Glenwood's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases and death benefits to plan members and beneficiaries. The Village's plan is affiliated with the Illinois Municipal Retirement Fund. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois.

As set by statute, the Village's Regular plan members are required to contribute 4.5% of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its employees.

Police Department Forfeiture Fund

The Forfeiture Accounts consist of funds awarded to the Police Department by the courts relating to monies seized in conjunction with narcotic arrests and seizures. Due to the restrictions of this fund, the monies that are received and spent within this account are tracked by the Police Department.

TIF Funds

The Tax Increment Financing (TIF) funds are special revenue funds that account for the revenue generated from the Tax Incremental Finance District to pay development costs.

FINANCIAL POLICY





The Village of Glenwood strives to maintain a conservative, fiscally prudent approach to the budgeting and management of its fiscal affairs. To this end, the Village has created and maintains formal policies based on “best practices” in the areas of: Financial Stability, Debt Issuance, Cash Management and Investments, and Budget Development and Adjustments. These policies form the foundation of our internal and external financial practices. Additional policies may be incorporated over time.

Financial Stability and Reporting Policies

Reserve Fund Balance Policy – It will be the intent of the Village of Glenwood to maintain committed fund balances in the General Fund and the Sewer and Water Fund to finance operations for a period of at least three months (“Cash Flow Commitment”). The Cash Flow Commitment in the General Fund and the Sewer and Water Fund will be reviewed annually with the adoption of the annual budget and will be calculated as three months (25%) of the General Fund expenditures.

This policy may be amended from time to time according to the desire of the Village of Glenwood Board of Trustees.

Generally Accepted Accounting Principles – The Village will maintain its position as a leader in producing financial reports in conformance with generally accepted accounting principles and pronouncements by the Governmental Accounting Standards Board.

Fund Accounting – The Village uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Basis of Accounting and Budgeting – The basis for accounting and budgeting for the General Fund, special revenue, debt service and capital project funds is modified accrual. Modified accrual recognizes revenues when they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

The basis of accounting and budgeting for enterprise, internal service funds and pension trust funds is full accrual. Full accrual is a method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is “used up”, and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of. The appropriate basis of accounting for all fund types is used throughout the budgeting, accounting and reporting processes.

The Village is entitled to present a balanced budget every fiscal year. A budget is balanced when planned revenues or existing fund equity equal or exceed planned expenditures, that is, total outlays or disbursements, for a fiscal year.



Investment Policy – It is the policy of the Village of Glenwood to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Village of Glenwood and conforming to all state and local statutes governing the investment of public funds.

1. **Scope** – This investment policy applies to all financial assets of the Village of Glenwood. These funds are accounted for in the Comprehensive Annual Financial Report, and are listed below.

This policy excludes Retirement/Pension Funds. Retirement/Pension Funds are covered by a separate policy. Longer-term funds, including investments of employees' investment retirement funds and proceeds from certain bond issues, are also covered by a separate policy.

Funds

- 1) General Fund
- 2) Special Revenue Funds
- 3) Capital Project Funds
- 4) Enterprise Funds

2. **Standards of Care**

- 1) **Prudence** – The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

3. **Objective** – The primary objectives, in priority order, of the Village of Glenwood's investment activities shall be:

- 1) **Safety** – The safety of principal is the foremost objective of the investment program. Investments of the Village of Glenwood shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not



exceed the income generated from the remainder of the portfolio.

- 2) **Liquidity** – The Village of Glenwood’s investment portfolio will remain sufficiently liquid to enable the Village of Glenwood to meet all operating requirements.
- 3) **Return on Investments** – The Village of Glenwood’s investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the Village of Glenwood’s investment risk constraints and the cash flow characteristics of the portfolio.
4. **Ethics and conflicts of Interest** – Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose to the Village Administrator any material financial interest in financial institutions with which they conduct business. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Village of Glenwood.
5. **Delegation of Authority** – Management and administrative responsibility for the investment program is hereby delegated to the Village Treasurer or Finance Committee Chairman, who, under the delegation of the Board of Trustees, shall establish written procedures for the operation of the investment program. Responsibility for the operation of the investment program is hereby delegated to the investment officer (Treasurer, or Finance Committee Chairman), who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. No person may engage in an investment transaction except as provide under the terms of this policy and the procedures established by the investment officer.
6. **Authorized Financial Institutions** – Authorized financial institutions will be financial institutions that provide investment services and will be FDIC insured and/or provide sufficient collateralization to cover the balance of the village of Glenwood deposits. In addition, security brokers/dealers will be selected by credit worthiness and will be authorized to provide investment services in the State of Illinois.
7. **Safekeeping and Custody** – All security transactions, including collateral for repurchase agreements, entered into by the Village of Glenwood, shall be conducted on a delivery-versus-payment (DVP) basis. Securities shall be held by an independent third party custodian designated by the Treasurer and evidenced by safekeeping receipts and written



8. **Diversification** – The Village of Glenwood shall diversify its investments to the best of its ability based on the type of funds invested and the cash flow needs of those funds. Diversification can be by type of investment, number of institutions invested in, and length of maturity.
9. **Maximum Maturities** – To the extent possible, the Village of Glenwood shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Village of Glenwood, will not directly invest in securities maturing more than 5 years from the date of purchase.

Reserve funds may be invested in securities exceeding 5 years if the maturity of such investments is made to coincide as nearly as possible with the expected use of the funds.

10. **Internal Controls** – The investment officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Village of Glenwood are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met.

The internal controls shall address the following points

- Control of collusion
 - Separation of transaction authority from accounting and record keeping
 - Custodial safekeeping
 - Written confirmation of transactions for investments and wire transfers
 - Development of a wire transfer agreement with the lead bank and third party custodian
11. **Suitable and Authorized Investments** – The following investment types will be permitted by this policy:
 - U.S. government obligations, U.S. government agency obligation, and U.S. government instrumentality obligations, which have a liquid market with a readily determinable market value.
 - Certificates of deposit and other evidences of deposit at local financial institutions.
 - Fully FDIC insured certificates of deposits issued by banks and savings associations (located nationwide) through Reciprocal Transactions of the Certificate of Deposit Account Registry Service, provided that (1) the funds are placed through a bank or savings association (custodial bank) located in the State of Illinois; and (2) the other requirements of this policy have been satisfied.



- All other investments as authorized by the Illinois State Statutes.
- 12. **Performance Standards** – This investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a comparable rate of return during a market/economic environment of stable interest rates. A series of appropriate benchmark shall be established against which portfolio performance shall be compared on a regular basis.
- 13. **Reporting** – The Treasurer shall prepare an investment report at least monthly. The report should be provided to the Board of Trustees and available on request. The report should be a format suitable for review by the general public. An annual report should also be provided to the Board.
- 14. **Marking to Market** – A statement of the market value of the portfolio shall be issued to the Board of Trustees quarterly.
- 15. **Investment Policy Adoption** – The investment policy shall be adopted by the Board of Trustees. The policy shall be reviewed on an annual basis by the Treasurer and any modifications made must be approved by the Board of Trustees.

Budget Development and Adjustment Policies

General budget policies and guidelines were established, outlined, and provided to the Department Directors.

These guidelines are as follows:

- Current expenditures will be paid with current revenues and excess General Fund reserves would be subject to the fund balance policy revised by the Village Board during the budget process.
- If possible, the departments will avoid deferring essential maintenance and personnel training.
- Budget requests submitted should be based on current service levels and personnel levels. Any new programs or requests for personnel must be approved by the Village Administrator and appropriately justified.
- Adequate funding will be provided for all retirement systems for Village employees.
- A budget monitoring and control system will be maintained to assure adherence to the budget plan. Monthly departmental expenditure reports are issued with sufficient detail to assist in budgetary control.
- All requests for amendments to the current budget must be made using the Budget Adjustment form following administrative procedures.

GLOSSARY





Accrual Basis of Accounting: A method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is “used up”, and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of.

Appropriation: An authorization by the Village Board to make expenditures and to incur obligations for a specific purpose.

Assessed Valuation: A value established for real property for use as a basis in levying property taxes.

Audit: Prepared by an independent certified public accountant, the primary objective of an audit is to determine if the Village’s financial statements fairly represent the Village’s financial position and results of operations in conformity with generally accepted accounting principles.

Balanced Budget: A budget is balanced when planned revenues or existing fund equity equal or exceed planned expenditures, that is, total outlays or disbursements, for a fiscal year.

Bond: A form of borrowing that reflects a written promise from the Village to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects.

Budget: A financial plan for a specified period of time that matched projected revenues and planned expenditures to municipal services, goals and objectives. The Village of Glenwood uses a budget covering one fiscal year, May 1st thru April 30th.

Budget Message: Provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years and the views and recommendations of the Village Administrator.

Capital Expenditure: Any expense that result in the acquisition of capital such as department equipment, office furniture and equipment, or building improvements (interchangeable with the term capital outlay).

Capital Improvement: A permanent addition to the Village’s assets, including the design, construction or purchase of land, buildings or facilities, or major renovations of the same.

Capital Outlay: Any expense that result in the acquisition of capital such as department equipment, office furniture and equipment, or building improvements (interchangeable with the term capital expenditure).

Capital Projects: The largely one-time cost for acquisition, construction, improvement, or renovation of land, structures and improvements thereon. The cost must be \$25,000 or more in order to be considered a capital project.

Charges for Services: A revenue category which includes a charge for a specific service. These primarily include water & sewer revenues, employee insurance payments, and other miscellaneous user fees.

Community Development Block Grant: Federal grant that aims to develop viable urban communities by providing decent housing, a suitable living environment and expanded opportunities for persons of low and moderate income.

Cost Allocation: Assignment of cost charges from one department that reimburse another department for services received.

GLOSSARY



Debt Service: Payment of principal and interest on an obligation resulting from the issuance of bonds or notes.

Deficit: An excess of expenditures over revenues.

Depreciation: The loss of asset value over time and usage, recorded as an expense under the full accrual method of accounting.

Equalized Assessed Valuation (EAV): A value established for real property for use as a basis in levying property taxes within Cook County, Illinois. The EAV is calculated by taking the Assessed Valuation multiplied by the Cook County equalization factor, which changes every year.

Expenditure: The outflow of funds paid or to be paid for an asset or goods and services obtained, regardless of when the expense is actually paid

Fiscal Year: A 12-month period of time to which the budget applies; the fiscal year for the Village of Glenwood is May 1 thru April 30.

Full-Time Equivalent: The decimal equivalent of a part-time position converted to a full-time base (an employee that works a 40-hour work week is 1.0)

Fund: An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance: The amount of financial resources available for use; the excess of assets over liabilities.

Generally Accepted Accounting Principles: Uniform minimum standards and guidelines for financial accounting and reporting.

Grant: Contribution of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility.

Interfund Transfers: Monies moved from one fund to another; money is transferred to finance the operations of another fund or to reimburse the fund for expenses.

Modified Accrual Basis of Accounting: An adaptation of the accrual basis of accounting for governmental fund types - revenues and other financing sources are recognized when they become available to finance expenditures of the current period.

Municipal Code: A collaboration of Village Board approved ordinances currently in effect.

Operating Budget: Annual appropriation of funds for ongoing program costs.

Ordinance: A formal legislative enactment by the Village Board that is the full force and effect of law within the Village boundaries.

Reserve: An account used to record that a portion of the fund's balance is legally restricted for a specific purpose.

Revenue: Amount received for taxes, fees, permits, licenses, interest and intergovernmental sources during the fiscal year.

User Fees: Payment of a fee or direct receipt of a public service by benefiting from the service for a specific purpose and is, therefore, not available for general appropriation.

COMMONLY USED ACRONYMS



COMMONLY USED ACRONYMS



ACLS: Advanced Cardiac Life Support

AED: Automated External Defibrillator

ALS: Advanced Life Support

ASE: Automotive Service Excellence

ASO: Administrative Services Officer

CAFR: Comprehensive Annual Financial Report

CDBG: Community Development Block Grant

CIP: Capital Improvement Program

CMAQ: Congestion Mitigation & Air Quality

CN: Canadian National

COBRA: Consolidated Omnibus Budget Reconciliation Act

CPR: Cardiopulmonary Resuscitation

DARE: Drug Abuse Resistance Education

DUI: Driving Under the Influence

EAB: Emerald Ash Borer

EAV: Equalized Assessed Value

EDA: Economic Development Area

EECBG: Energy, Efficiency & Conservation Block Grants

EMA: Emergency Management Agency

EMS: Emergency Medical Services

EOC: Emergency Operations Center

EOP: Emergency Operations Plan

ESDA: Emergency Service Disaster Agency

FAST: Fast Action Service Team

FCC: Federal Communications Commission

FEMA: Federal Emergency Management Agency

FMLA: Family Medical Leave Act

FOIA: Freedom of Information Act

FPB: Fire Prevention Bureau

FPS: Fire Pension System

FTE: Full-Time Equivalent

FY: Fiscal Year

GFOA: Government Finance Officers Association

GIS: Geographical Information Systems

GO: General Obligation (bonds/debt service)

GPS: Global Positioning System

HHS: Health and Human Services

HRM: Human Resources Management

HUD: Housing & Urban Development

HVAC: Heating, Ventilating & Air Conditioning

ICMA-RC: Illinois City/County Management Association-Retirement Corporation

ICS: Incident Command System

IDOL: Illinois Department of Labor

IDOT: Illinois Department of Transportation

IEPA: Illinois Environmental Protection Agency

COMMONLY USED ACRONYMS



IMRF: Illinois Municipal Retirement Fund

IPBC: Interpersonal Personnel Benefits Cooperative

IS: Information Systems

ISO: Insurance Services Organization

JAWA: Joint Action Water Agency

LEED: Leadership in Energy and Environmental Design

MABAS: Mutual Aid Box Alarm System

MAP: Metropolitan Alliance of Police

MICU: Mobile Intensive Care Unit

MTF: Motor Fuel Tax

MUTCD: Manual on Uniform Traffic Control Devices

MWRDGC: Metropolitan Water Reclamation District of Greater Chicago

NEMRT: North East Multi-Regional Training

NFPA: National Fire Protection Agency

NIMCAST: National Incident Management System Compliance Assessment Tool

NIMS: National Incident Management System

OSFM: Office of the State Fire Marshal

PEG: Public, Educational & Governmental

POP: Problem Oriented Policing

PPE: Personal Protective Equipment

PPS: Police Pension System

SAN: Storage Area Network

SCADA: Supervisory Control and Data Acquisition

SNS: Strategic National Stockpile

SLA: Service Level Agreement

SQL: Structured Query Language

STAR: Suburban Transit Access Route

SWAP: Sheriff's Work Alternative Program

TIF: Tax Increment Financing

UASI: Urban Areas Security Initiative

USEPA: United States Environmental Protection Agency

USR: Uniform Crime Report

