

# 2015 Approved Annual Operating & Capital Budget



**Approved June 3, 2014**

**Possibilities-Opportunities- Progress**





## 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

**Edwin Reichard**

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



# VILLAGE ELECTED



**Kerry Durkin**  
Village President



**Ernestine Dobbins**  
Clerk



**Edwin Reichard**  
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 7:30 PM 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](mailto:KDurkin@villageofglenwood.com)  
Village Clerk Ernestine Dobbins: [EDobbins@villageofglenwood.com](mailto:EDobbins@villageofglenwood.com)

Treasurer Edwin Reichard: [KReichard@villageofglenwood.com](mailto:KReichard@villageofglenwood.com)

Trustee Terry Campbell: [TCampbell@villageofglenwood.com](mailto:TCampbell@villageofglenwood.com)

Trustee Ronald Gardiner: [RGardiner@villageofglenwood.com](mailto:RGardiner@villageofglenwood.com)

Trustee Carmen Hopkins: [CHopkins@villageofglenwood.com](mailto:CHopkins@villageofglenwood.com)

Trustee Richard Nielsen: [RNielsen@villageofglenwood.com](mailto:RNielsen@villageofglenwood.com)

Trustee Anthony Plott: [APlott@villageofglenwood.com](mailto:APlott@villageofglenwood.com)

Trustee Paul Styles: [PStyles@villageofglenwood.com](mailto:PStyles@villageofglenwood.com)

Visit our website at [www.villageofglenwood.com](http://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 and Finance Director 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.

Tamera Taylor, Village Staff Accountant



**Page Intentionally Left Blank**

## TABLE OF CONTENTS

<b>Budget Message</b>	9
<b>Introduction</b>	
Organizational Chart	17
Government Profile & Location	18
History	19
Community Economic Profile	21
Budget Process	24
Fund Structure	26
<b>Budget Chart Summaries</b>	
Revenue Summary –General Fund	33
Expenditure Summary by Department-General Fund	36
Revenues & Expenditures – Motor Fuel Tax	45
Revenues & Expenditures – Sewer and Water	48
Revenues & Expenditures – Glenwoodie Golf Course	50
2012 Levy Year Property Tax Analysis	56
Debt Service Schedules	63
Full & Part-Time Equivalent Summary	66
<b>General Government</b>	
General Government Administration	69
Finance	69
<b>Public Works</b>	
Public Works Administration	72
Water	73
Sewer	74
Water Billing	74
Snow and Ice Control	75
<b>Parks</b>	
Department Description	77
<b>Police</b>	
Police Administration	80
Patrol Operations	84
Investigative Services	84
Records Management	85
Property Management	86

<b>Fire</b>	
Fire Administration	88
Fire Prevention/Public Education	93
Fire Suppression	95
Emergency Medical Services	97
Emergency Service & Disaster (ESDA)	98
Fire Stations	99
<b>Senior Center</b>	
Department Description	102
<b>Glenwoodie Golf Course</b>	
Course Description	105
Golf Operations	107
Food and Beverage	109
Golf Maintenance	113
<b>Economic Development Commission</b>	
Department Description	120
<b>Special Revenue Funds</b>	
Fund Description	123
<b>Financial Policies</b>	
Financial Stability & Reporting Policies	126
Investment Policies	127
Budget Development Adjustment Policies	131
Capital Improvements	131
<b>Appendix</b>	
Glossary	133
Acronyms	137



**Village of Glenwood**  
**Village Administrator's Office**

[www.villageofglenwood.com](http://www.villageofglenwood.com)

One Asselborn Way, Glenwood, IL 60425 P:708.753.2400 F:708.753.2406

June 3, 2014

## **2015 OPERATING & CAPITAL BUDGET**

Village President and Board of Trustees  
Village of Glenwood, Illinois

Ladies and Gentlemen:

We are pleased to submit the Village of Glenwood's FY 2015 Annual Budget for the fiscal year beginning May 1, 2014 and ending April 30, 2015. The FY 2015 Annual Budget was approved by the Village Board on June 3, 2014.

### **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 President and six Trustees are elected at large for four-year terms, with three Trustees elected every second year. 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 FY2015 budget forecast continues to create a picture of recovery for the Village similar to the budget adopted by the Board in FY2014.

The financial condition of the Federal and State governments has had a dramatic effect on the Village of Glenwood during 2014 and is expected to continue into 2015. 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 and Money Market funds 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 FY2015, but will also provide a significant level of control over expenditures due to the specificity of detail incorporated into the document.

The Village's FY 2015 budget process began in December 2013 with the distribution of FY 2015 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 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 FY 2015 budget document is drafted and the final Appropriation Ordinance was approved at the June 3, 2014. 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.

There are eight 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.

**Increase/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, impact fee, building fees, home rule sales tax, etc.).

**Changing Patterns in Intergovernmental and Grant Revenue (both recurring and nonrecurring)**- 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 Investment Income** – the Village’s investment portfolio is managed using a similar average maturity to most governments. Market conditions may cause investment income to fluctuate.

**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 a significant portion of the Village’s operating costs.

**Salary Increases (annual adjustments and merit)** – the ability to attract and retain human and intellectual resources requires 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.

**Current Year Impacts**

**Revenues:**

The Village’s governmental activities total revenues increased by \$2.2 million over the prior year to \$13.8 million. The main reason for the increase can be attributed to the \$0.7

and \$0.5 million increases in property taxes and grant revenues, respectively, as well as the \$1.0 million increase in transfer revenue.

The Village's Business-Type Activities total revenues decreased by \$1.1 million over the prior year.

This decrease can be attributed to a \$0.5 million increase in charges for service offset by a \$0.6 million decrease in capital contributions and grants as well as a \$1.0 million increase in transfer expense.

**Expenses:**

The Village's total expenses for governmental activities for the year ended April 30, 2014 increased by \$0.6 million to \$12.2 million. The increase is due to a \$0.7 increase in general government expenses.

The Village's total expenses for business-type activities for the year ended April 30, 2014 were \$4.4 million, a decrease of \$1.2 million from the prior year. The decrease can mainly be attributed to the payment of the Chicago Heights water liability and the completion of the IEPA loan project in the prior year, resulting in a decrease in expenses for the year ended April 30, 2014 comparatively.

## **NATURE OF ACTIVITES**

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 cost, fair and compensation. 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	2013-2014 Audited	2014-2015 Budget	+/- % Change
<b>Revenues</b>			
Taxes	\$3,341,927	\$3,837,250	14.8%
Licenses & Permits	570,678	595,570	4.4%
Intergovernmental Taxes	2,527,739	2,315,000	100.0%
Fines	179,994	175,500	-2.5%
Other Taxes	508,372	546,500	110.0%
Miscellaneous Taxes	366,420	320,274	100.0%
Charges for Services	606,213	630,270	100.0%
Interest Income	147	500	100.0%
<b>Total Revenues</b>	<b>\$8,101,490</b>	<b>\$8,420,864</b>	<b>3.9%</b>
<b>Expenditures</b>			
General Administration	\$2,492,907	\$2,532,707	1.6%
Public Works	722,362	888,168	23.0%
Parks Program	56,433	50,005	-11.4%
Police	3,534,182	3,714,989	5.1%
Fire	1,144,256	1,137,920	-0.6%
E.S.D.A.	1,504	10,353	588.4%
Senior Center	65,785	86,722	31.8%
Capital Outlay	94,188	-	-100.0%
Debt Service	8,510	-	-100.0%
<b>Total Expenditures</b>	<b>\$8,120,127</b>	<b>\$8,420,864</b>	<b>3.7%</b>
<b>Excess/(Deficiency) of Revenues</b>	<b>\$ (18,637)</b>	<b>\$ 0</b>	<b>-100.0%</b>

## 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 2015 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 FY 2015 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.

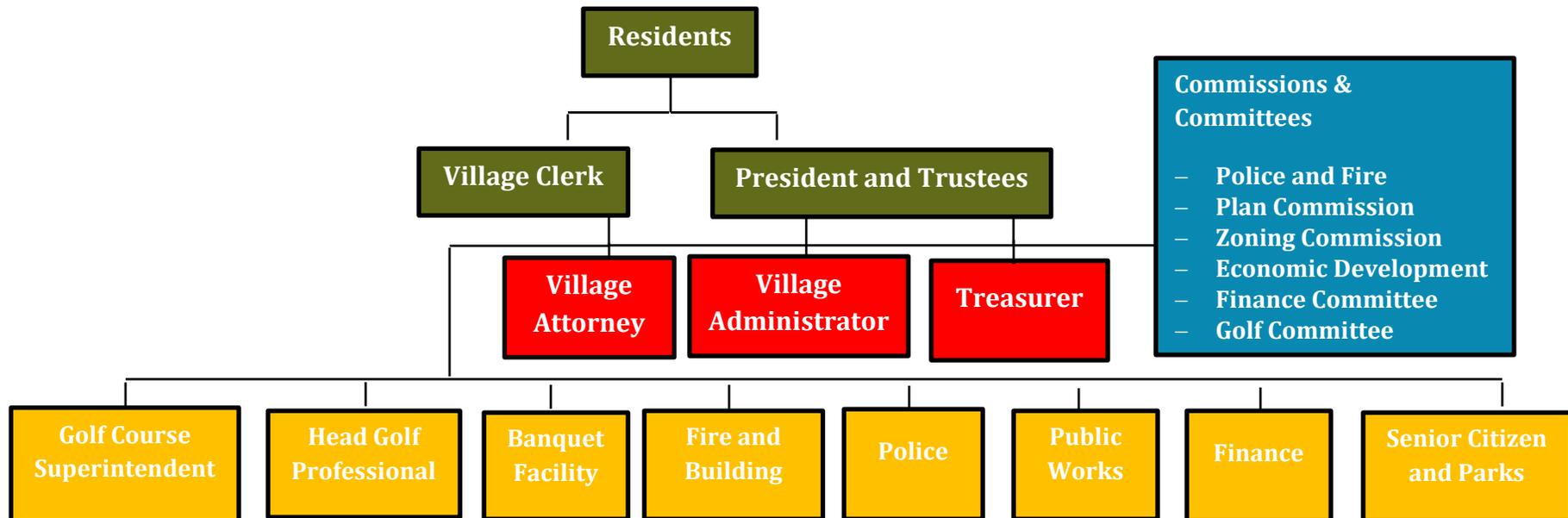
Respectfully submitted,

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 shall be appointed to an indefinite term of office by the Village President, with the consent of the Board of Trustees. The Village Administrator shall, in all cases, be subject to the authority and direction of the Village President and Board of Trustees.

## 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.

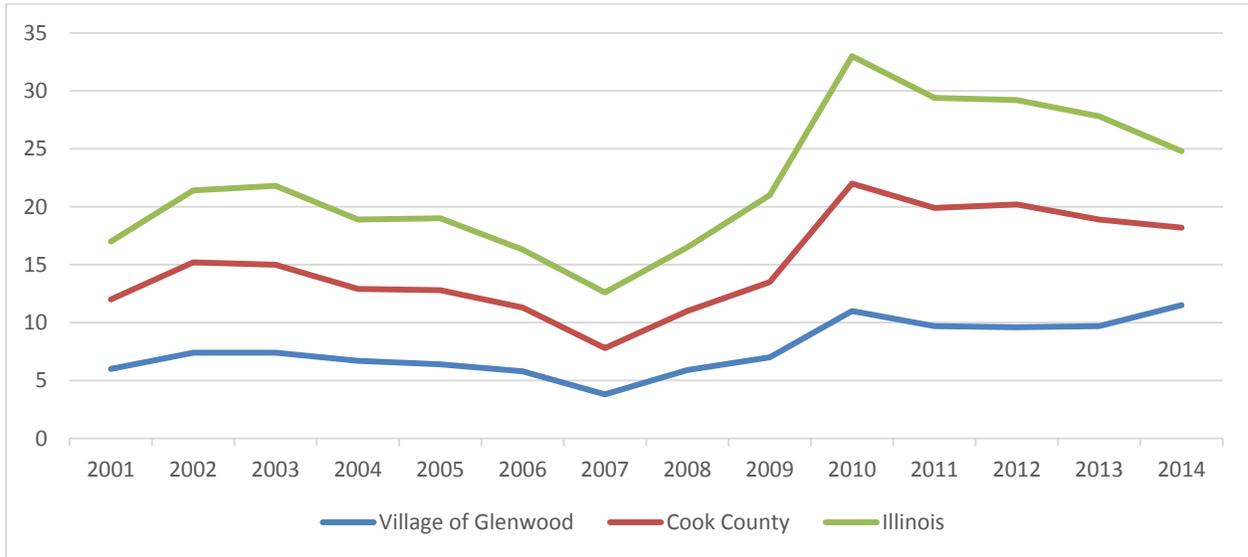




## COMMUNITY ECONOMIC PROFILE

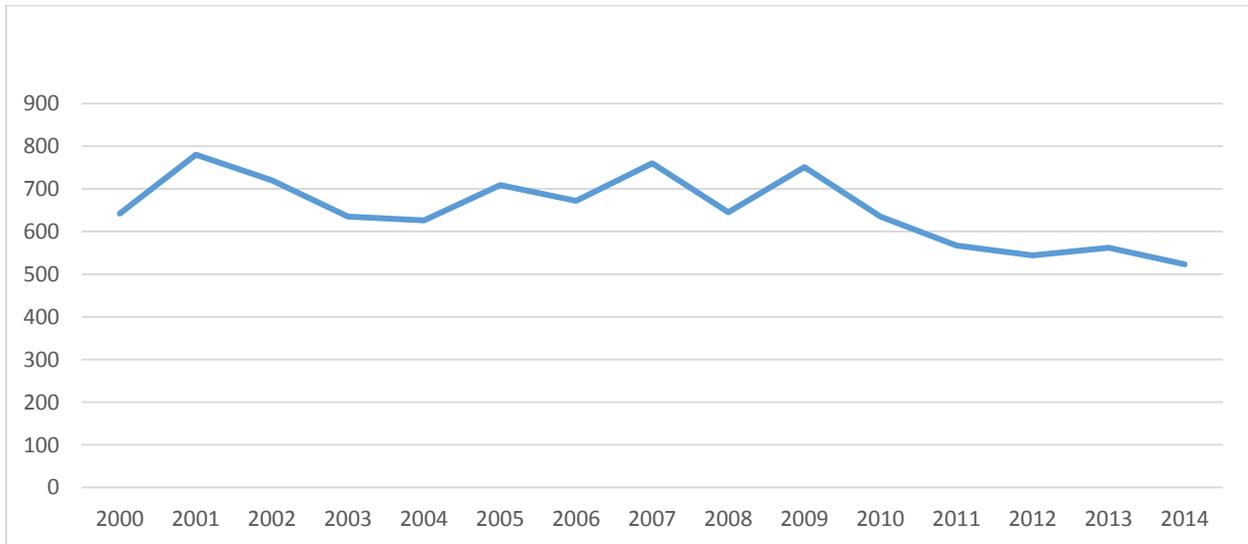
### UNEMPLOYMENT RATE

The unemployment rate has significantly increased nationwide due to the economic downturn beginning in 2008; however, the Village remains in tangent with state and county levels. The average unemployment rate for the last 10 years for the Village is currently 7.9%, which is in alignment to the county's average unemployment rate of 7.4% and the state's average rate of unemployment of 7.2%. Source: areavibes.com



### TOTAL NUMBER OF PERMITS ISSUED

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.

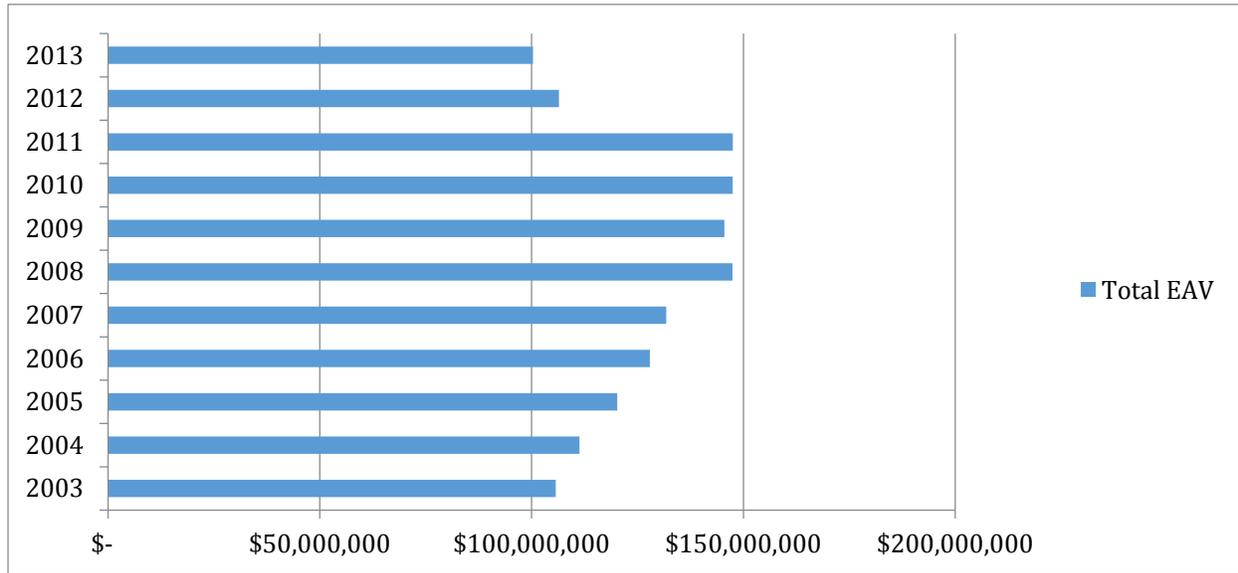




## COMMUNITY ECONOMIC PROFILE

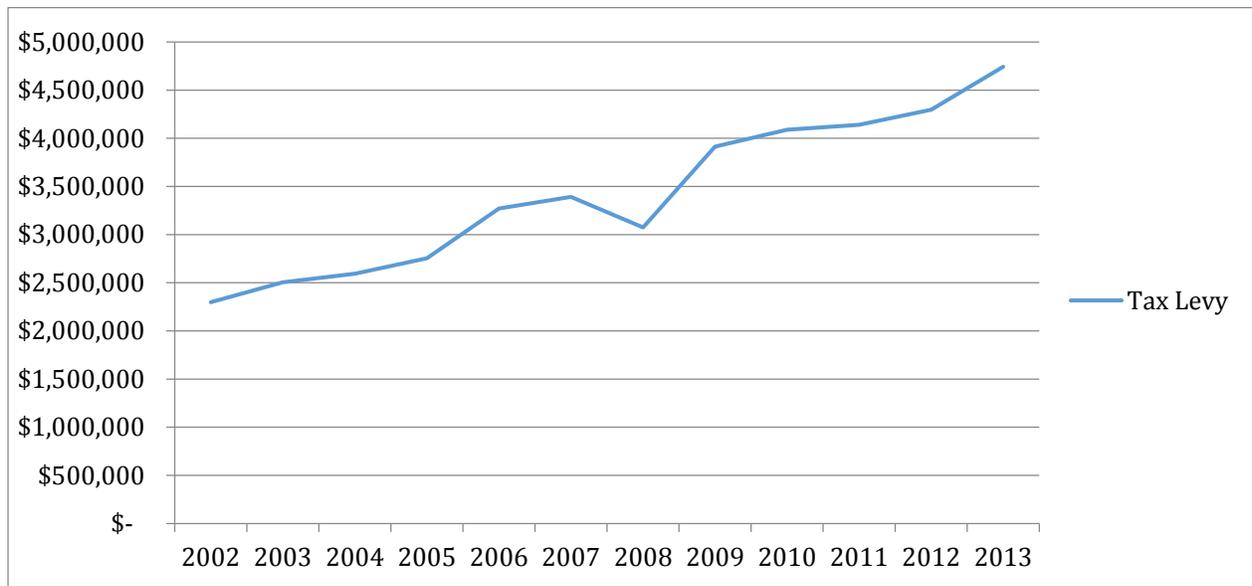
### OVERALL EQUALIZED ASSESSED VALUATIONS OF TAXABLE PROPERTY

Equalized Assessed Valuation (EAV) are the assessed valuation of each property multiplied by the Equalization Factor. The tax rate is the rate per \$100 of equalized assessed valuation that must be paid for the tax year in question. EAV has been steady of since 2012, as properties are sold or property values have decreased. Source: 2013 [www.cookcountyclerk.com](http://www.cookcountyclerk.com)



### PROPERTY TAX LEVIES

Tax levies are a taxing district's request for revenue to be obtained from the property tax. Property taxes are generally based on the value of the property, authorized by state law and used to fund many aspects of local government; ie Police Pension, Fire Pension, etc. Property tax levies continue rise with inflation. Source: 2013 [www.cookcountyclerk.com](http://www.cookcountyclerk.com)





## COMMUNITY ECONOMIC PROFILE

<b>Village of Glenwood Quick Facts</b>		
<b>Population:</b>	2000 Census	9,000
	2010 Census	8,969
	2012 Estimate	9,036
	2013 Estimates	9,052
<b>Number of Housing Units:</b>	2010 Census	3,505
<b>Median Household Income:</b>	2008-2012 Est.	\$57,092
<b>Medium Home Value:</b>	2008-2012 Est.	\$153,700
<b>Percent of Foreign Born Residents:</b>	2008-2012 Est.	2.2%
<b>Percent of High School Graduates:</b>	2008-2012 Est.	91.5%
<b>Percent of College Graduates, Bachelor's:</b>	2008-2012 Est.	25.7%

SOURCE: US Census Bureau -[www.census.gov](http://www.census.gov)

<b>Village of Glenwood Tax Rates</b>	
<b>General Merchandise</b>	8.00%
<b>State Rate</b>	6.250%
<b>County Home Rule</b>	.75%
<b>Regional Transportation Authority</b>	1.000%
<b>Qualifying Food &amp; Drugs</b>	2.250%
<b>State Rate</b>	1.000%
<b>Regional Transportation Authority</b>	1.250%
<b>Vehicle (ST-556)</b>	7.250%
<b>State Rate</b>	6.250%
<b>Regional Transportation Authority</b>	1.000%
<b>Telecommunication Taxes</b>	13.000%
<b>State Rate</b>	7.000%
<b>Local Rate</b>	6.000%
<b>Real Estate Transfer Tax (per \$1,000 selling price):</b>	\$5.00

SOURCE: Illinois Department of Revenue--[www.revenue.state.il.us](http://www.revenue.state.il.us)



## 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 1<sup>st</sup>. 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, 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 December, 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 2015 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.

**North Industrial Park-** A special revenue fund, accounts for the revenue generated from the Tax Incremental Finance District to pay development costs.

**Glenwoodie 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.

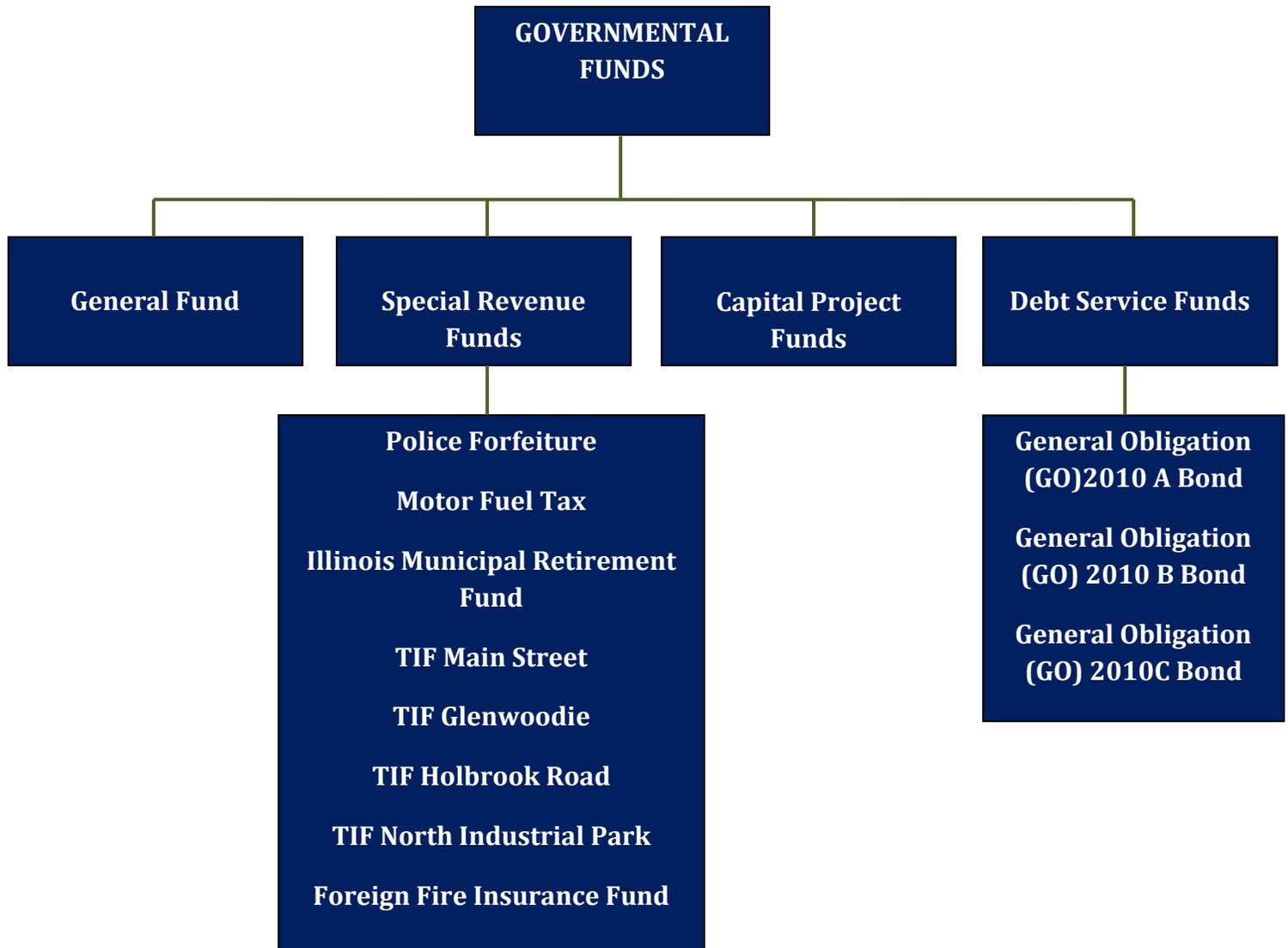


## Major and Non-Major Funds

Major Funds		Non-major Funds
Governmental Funds	Proprietary Funds	Governmental Funds
General	Sewer & Water	Youth Sports Program
TIF Main Street	Golf Course	Motor Fuel Tax
TIF Holbrook Road		Police Federal & State Forfeiture
		TIF North Industrial Park
		TIF Glenwoodie
		2010 A Bond Payment Fund
		2010 B Bond Payment Fund
		2010 C Bond Payment Fund
		Bond Payment Fund
		IMRF
		Foreign Fire Fund

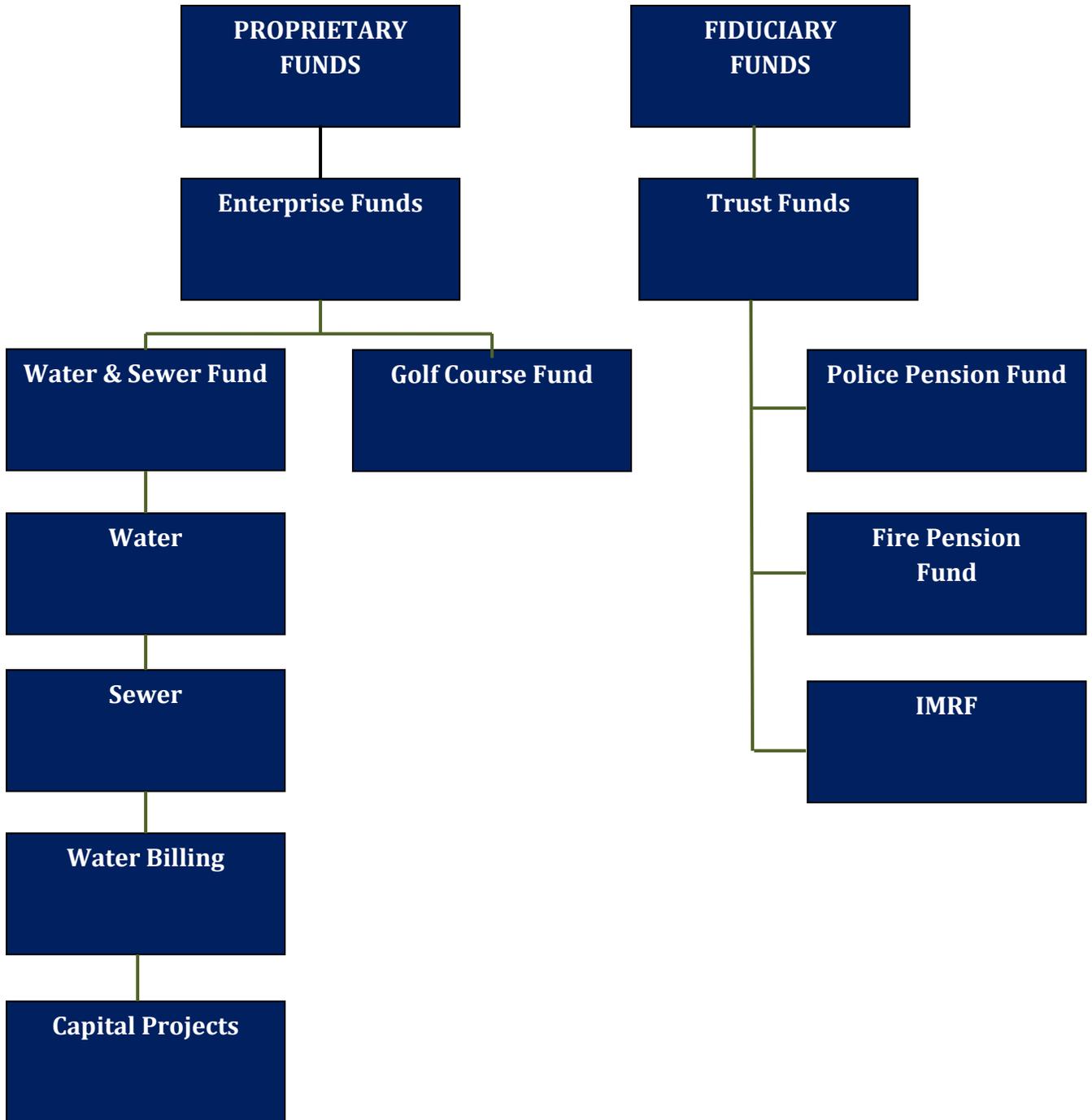


## FUND STRUCTURE





## FUND STRUCTURE



# BUDGET CHART SUMMARIES

## REVENUE SUMMARY

### GENERAL FUND





Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/-% Change
<b>Taxes</b>				
Property Taxes	\$ 2,781,349	\$ 2,112,965	\$ 2,828,193	33.8%
Property Taxes-Road and Bridge	28,931	20,000	33,000	65.0%
Property Taxes - Police/Fire Pension	531,647	588,789	635,362	7.9%
IMRF/FICA Reimbursement	-	369,821	340,695	-7.9%
<b>Total Taxes</b>	<b>\$ 3,341,927</b>	<b>\$ 3,091,575</b>	<b>\$ 3,837,250</b>	<b>24.1%</b>
<b>Licenses &amp; Permits</b>				
Animal Licenses	\$ 1,460	\$ 1,000	\$ 1,100	10.0%
Building & Electrical Permits	115,425	81,600	85,000	4.2%
Business Licenses	33,962	45,900	37,000	-19.4%
Cable TV Revenue	120,451	115,000	130,000	13.0%
Landlord Crime Free Housing Prevention	12,875	14,000	12,000	-14.3%
Vehicle Licenses	196,330	142,800	200,000	40.1%
Zoning Board/Hearing Apps	-	510	520	2.0%
<b>Total Licenses &amp; Permits</b>	<b>\$ 480,503</b>	<b>\$ 400,810</b>	<b>\$ 465,620</b>	<b>16.2%</b>
<b>Fines</b>				
Police INS/Miscellaneous	\$ 210	\$ 500	\$ -	-100.0%
Police Fines	121,343	127,500	25,000	-80.4%
Building Code Fines	58,441	25,500	50,000	96.1%
<b>Total Fines</b>	<b>\$ 179,994</b>	<b>\$ 153,500</b>	<b>\$ 75,000</b>	<b>-51.1%</b>
<b>Miscellaneous Taxes</b>				
Income Tax	\$ 873,995	\$ 808,000	\$ 877,000	8.5%
Municipal Auto Rental Tax	11,809	13,260	11,500	-13.3%
Personal Property Replacement Tax	37,239	25,500	38,000	49.0%
Real Estate Transfer Tax	58,248	75,000	75,000	0.0%
Sales Tax	969,882	975,000	850,000	-12.8%
State Use Tax	156,597	140,000	160,000	14.3%
Utility Tax	438,315	370,000	460,000	24.3%
Video Gaming Tax	22,502	12,000	15,000	25.0%
<b>Total Miscellaneous Taxes</b>	<b>\$ 2,568,587</b>	<b>\$ 2,418,760</b>	<b>\$ 2,486,500</b>	<b>2.8%</b>



Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	% Change
<b>Other Income</b>				
Alarm Permits	\$ 1,225	\$ 2,000	\$ 2,000	0.0%
Cell Tower Rental	122,424	148,000	97,970	-33.8%
Facility Rent	9,410	7,500	7,650	2.0%
Fire Protection Fees	6,550	7,300	7,250	-0.7%
Foreign Fire Insurance		9,500	-	-100.0%
Grants	186,251	51,000	50,000	-2.0%
Grass Cutting Fees	-	714	700	-2.0%
Health Inspection Fees	4,500	5,000	5,000	0.0%
Homewood Disposal Transfer In	479,508	525,000	525,000	0.0%
Interest Income	147	510	500	-2.0%
Miscellaneous	10,561	5,100	5,000	-2.0%
Nalco Crossbow Lease Agreement	261,624	2,000,000	261,624	-86.9%
Newsletter Advertising	7,825	25,000	10,000	-60.0%
Park Programs	1,675	4,500	4,500	0.0%
Project Reimbursement -Police	1,696	1,800	1,800	0.0%
Rent 760 Holbrook Learning Corner	37,500	30,000	36,000	20.0%
Returned Check Charge	80	150	150	0.0%
Senior Center Programs	830	510	850	66.7%
Telecommunications Maint. Fee	281,273	325,000	325,000	0.0%
Towed Vehicle Administration Fee	68,000	95,000	100,000	5.3%
Westside Transport Lease	24,000	24,000	24,000	0.0%
Yard Waste Stickers	9,900	7,500	10,000	33.3%
Youth Sports Program Revenue	-	5,100	-	-100.0%
Villas of Glenwood Rent	15,500	-	6,000	100.0%
<b>Total Other Income</b>	<b>\$ 1,530,479</b>	<b>\$ 3,280,184</b>	<b>\$ 1,480,994</b>	<b>-54.9%</b>

**BUDGET CHART SUMMARIES**  
**EXPENDITURE SUMMARY BY**  
**DEPARTMENT**  
**GENERAL FUND**





Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	% Change
<b>Administration</b>				
Mayor	\$ 23,173	\$ 23,500	\$ 23,500	0.0%
Treasurer	3,000	3,000	3,000	0.0%
Trustees	35,500	36,000	36,000	0.0%
Village Clerk	10,000	10,000	10,000	0.0%
Village Collector	-	100	100	0.0%
Village Administrator	102,145	101,278	77,478	-23.5%
Dept. Supervisor / Admin	79,976	78,987	80,567	2.0%
Full Time Employees	124,310	125,000	130,000	4.0%
Part Time Employees	46,201	45,000	60,000	33.3%
Contract Services	8,011	25,000	50,000	100.0%
WiFi Connection/Sign	25,000	100,000	-	100.0%
Consulting Services	4,000	-	2,000	0.0%
Liquor Commissioner	-	1,500	1,500	0.0%
Employers FICA/IMRF	48,760	57,000	56,500	-0.9%
Unemployment Insurance	-	1,000	1,000	0.0%
Office Supplies	9,764	16,000	12,500	-21.9%
Data Processing	22,728	35,000	35,000	0.0%
Copier Supplies and Maint.	10,721	6,500	13,000	100.0%
Postage	10,249	10,000	11,000	10.0%
Employee Appreciation	-	4,000	1,000	-75.0%
Telephone	6,448	5,000	6,500	30.0%
Legal Notices	1,299	2,000	2,100	5.0%
Newsletter	26,591	35,000	35,000	0.0%
Code of Ordinances Expense	3,261	30,000	10,000	-66.7%
Dues Subscriptions	11,619	15,750	15,000	-4.8%
Memberships				
Legal Services	381,566	150,000	350,000	133.3%
Auditing	47,553	60,000	65,000	8.3%
E-Com Annual Expense	217,112	288,750	300,000	3.9%
Group Insurance and Hospital	31,391	40,000	55,000	37.5%
Workers Comp Insurance	17,820	4,200	4,000	-4.8%
Liability Insurance	419,890	300,000	600,000	100.0%
Expenses - Village Admin	102	-	-	0.0%
Utilities Consulting AM Audit	22,868	17,000	4,500	-73.5%
Board Member Training	-	1,500	10,000	566.7%
Utilities	-	1,500	1,500	0.0%
Personnel Training	2,386	10,000	10,000	0.0%
Travel Lodging Meals	8,503	16,500	11,000	-33.3%
Donations/Memorials	4,238	7,500	4,000	-46.7%
Police and Fire Commission	11,572	10,300	10,300	0.0%
IKE Buyout Grant	3,000	-	-	0.0%



*Administration (Con't)*

Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
Villas of Glenwood	70,121	-	25,000	100.0%
Grant Expense	-	-	10,000	100.0%
Web Site Expense	855	1,500	1,500	0.0%
Repair & Maintenance/Vehicles	269	-	-	0.0%
Vehicle Stickers	7,907	10,000	9,000	-10.0%
Purchase of Copy Machine	-	-	6,500	100.0%
Economic Incentive Agreements	2,627	5,000	4,000	-20.0%
Computer Programs/Equipment	77,142	65,000	65,000	0.0%
Glenwood Plaza TIF Project	-	25,000	-	0.0%
Railroad Property Rental	2,388	2,575	2,500	-2.9%
OSLAD Grant Expense	2,454	225,000	-	100.0%
Engineering Services	26,627	30,000	30,000	0.0%
Homewood Disposal	515,113	525,000	535,000	1.9%
Miscellaneous	6,647	6,000	8,000	33.3%
Interest Expense	-	-	25,000	0.0%
<b>Total Administration</b>	<b>\$2,492,907</b>	<b>\$2,568,940</b>	<b>\$2,819,545</b>	<b>9.8%</b>

Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
<b>Public Works</b>				
Dept. Supervisor	\$ 31,008	\$ 30,800	\$ 31,000	0.6%
Full Time Employees	156,278	170,000	187,000	10.0%
Part Time Employees	29,941	-	30,000	0.0%
Overtime	29,585	18,000	20,000	11.1%
Holiday Pay	-	2,000	-	-100.0%
Lawn Care Services	36,014	40,000	45,000	12.5%
Employers FICA/IMRF	33,047	35,000	43,350	23.9%
Printing and Advertising	-	1,500	1,600	6.7%
Office Supplies	-	500	515	3.0%
Postage	523	515	550	6.8%
Cleaning Supplies	6,389	6,000	6,200	3.3%
Mechanical Supplies	-	2,500	-	-100.0%
Telephone	2,768	3,000	3,200	6.7%
Legal Services	-	2,000	-	-100.0%
Group Insurance and Hospital	38,369	60,000	100,000	66.7%

*Public Works (Con't)*

Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
Workers Comp Insurance	24,720	24,720	25,462	3.0%
Personnel Training	1,720	3,090	3,000	-2.9%
Travel Lodging meals	1,344	1,000	1,500	50.0%
Physicals	2,325	1,500	1,500	0.0%
Gas and Oil	26,951	30,000	31,000	3.3%
Energy/Street Lighting	-	28,000	29,000	3.6%
Signs for Traffic Control	7,690	26,000	15,000	100.0%
Repair/Maint. Communication	-	1,000	-	-100.0%
Repair/Maint. Vehicles	66,438	40,000	42,000	5.0%
Repair/Maint. Traffic Signals	11,627	26,000	28,000	7.7%
Repair/Maint. Gen Tools/Equip	1,565	10,000	9,000	-10.0%
Repair/Maint. Municipal Buildings	69,184	75,000	77,500	3.3%
Repair/Maint. Storm Sewers	1,168	10,300	20,000	94.2%
Street Lighting Maintenance	31,499	16,000	25,000	100.0%
Maint. Municipal Grounds	12,432	30,000	32,000	6.7%
Streets, Sidewalks & Roadways	54,910	51,500	53,500	100.0%
Purchase Gen'l Tools/Equipment	-	-	15,500	100.0%
Purchase Personnel Equipment	-	-	5,200	100.0%
Flags	1,235	500	515	3.0%
Tree	21,387	25,000	25,000	0.0%
Contractor/Replacement HVAC Maintenance	17,698	15,000	90,000	500.0%
Holiday Decorations	3,147	2,000	10,000	400.0%
Computer Programs/Equipment	293	2,000	-	0.0%
Miscellaneous	1,107	4,000	4,200	5.0%
Interest Expense	-	-	-	0.0%
<b>Total Public Works</b>	<b>\$ 722,362</b>	<b>\$794,425</b>	<b>\$1,012,292</b>	<b>27.4%</b>



Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
<b>Parks Program</b>				
Park Directors Salary	\$ -	\$ 18,396	\$ -	-100.0%
Part Time Employees	15,836	6,242	6,400	2.5%
Overtime	-	5,000	-	-100.0%
Employers FICA/IMRF	1,033	1,900	950	-50.0%
Volunteer Appreciation	-	500	-	0.0%
Utilities	4,550	4,000	5,000	25.0%
Park Program Expenses	3,760	5,000	4,200	-16.0%
Easter Program	546	850	600	-29.4%
July 4th Expenses	96	-	200	100.0%
Kids Day Out/Summer Bash	1,605	3,000	1,800	-40.0%
Halloween/Hayride Expenses	854	800	950	18.8%
Christmas in the Park Expense	573	1,200	750	-37.5%
Repair/Main Gen Tools/Equip	-	2,500	-	-100.0%
Repair/Main Municipal Bldgs	8,700	8,000	8,500	6.3%
Maint. Municipal Grounds	6,003	5,000	6,500	30.0%
Fireworks	11,750	13,390	11,750	-12.2%
Hickory Glen Park Expense	1,127	-	-	0.0%
Playground Expense	-	-	4,000	100.0%
Misc. (Includes Brochure)	-	1,000	1,500	50.0%
<b>Total Parks Program</b>	<b>\$56,433</b>	<b>\$76,778</b>	<b>\$53,100</b>	<b>-30.8%</b>

Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
<b>Police</b>				
Part Time Police Officers Pay	\$ 48,748	\$ 65,245	\$ 55,000	-15.7%
Department Supervisor	102,990	102,714	104,647	1.9%
Full Time employees	1,664,604	1,800,000	1,705,000	-5.3%
Part Time Records Clerks	61,894	125,000	100,000	-20.0%
Crossing Guards	15,936	5,000	-	100.0%
Overtime Wages	214,470	145,000	150,000	3.4%
Holiday Pay	74,259	105,000	90,000	-14.3%
Retro Pay	-	-	57,000	100.0%
Employers FICA/IMRF	155,612	198,000	177,500	-10.4%
Pension Contribution	457,652	506,420	594,823	17.5%
Unemployment Insurance	204	5,150	5,305	3.0%
Office Supplies	6,894	11,000	11,000	0.0%



*Police (Con't)*

Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
Postage	3,341	5,000	8,000	60.0%
Telephone	12,614	8,000	15,000	87.5%
Dues	9,901	12,000	12,000	0.0%
Subscriptions/memberships				
Legal Services	84,403	48,000	50,000	4.2%
Municipal Systems	11,605	13,000	13,000	0.0%
Group Insurance/Hospital	214,631	237,000	270,000	13.9%
Workers Comp Insurance	99,910	99,910	100,000	0.1%
Liability Insurance	4,757	-	-	0.0%
Utilities	1,218	3,100	3,000	-3.2%
Personnel Training	21,738	25,000	25,000	0.0%
Travel Lodging Meals	8,255	11,000	10,000	-9.1%
Physicals	189	1,200	1,200	0.0%
Uniforms	27,817	31,000	31,000	0.0%
Gas and Oil	87,426	85,000	91,000	7.1%
Food For Prisoners	634	2,600	1,200	-53.8%
Grant Expense	-	-	5,500	100.0%
Repair/Maint. Communication	16,142	25,000	25,000	0.0%
Repair/Maint. Copy machine	4,575	5,150	4,000	-22.3%
Repair/Maint. Vehicles	50,278	35,000	55,000	57.1%
Repair/Maint. Gen	5,094	6,000	11,000	83.3%
Tools/Equip				
Repair/Maint. Municipal Bldgs.	2,703	6,000	11,000	83.3%
Radar Equipment	-	12,500	12,500	0.0%
in Car L3 Cameras	-	81,000	81,000	0.0%
Evidence MGMT System	-	13,300	15,000	12.8%
Portable Truck Weight Scale	-	11,000	11,000	0.0%
3m Opticom	90	3,000	3,000	0.0%
Municipal Security Cameras (CTC)	2,221	10,000	10,000	0.0%
Spillman Touch/ 4 Ipads 32 GB	-	13,500	13,500	0.0%
Range Usage/Ammunition	13,349	16,000	16,000	0.0%
Tow Fee Expense	-	1,500	5,000	233.3%
Purchase Taser X2	1,145	-	10,000	100.0%
Purchase /Gen Tools Equip	-	-	1,000	100.0%
Purchase/License Plate Reader	-	-	30,000	100.0%
Purchase of Camera/Film/Paper	-	-	1,500	100.0%
Police Crime Prevention	1,039	5,000	3,000	-40.0%
Purchase Personnel Equipment	-	-	5,200	100.0%
Vest Program	-	2,000	-	0.0%



*Police (Con't)*

Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
Computer Programs/Equipment	42,339	20,000	40,000	100.0%
Purchase of Vehicles	-	-	96,000	100.0%
Board Up Expense	1,350	2,600	2,600	0.0%
Miscellaneous	2,155	5,150	5,000	-2.9%
<b>Total Police</b>	<b>\$3,534,182</b>	<b>\$3,924,039</b>	<b>\$4,153,475</b>	<b>5.8%</b>

Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
--------------	-------------------	------------------	------------------	--------------

**Fire**

Department Supervisor	\$ 97,027	\$ 96,600	\$ 98,588	2.1%
Full Time employees	173,430	215,000	210,000	-2.3%
Part Time Inspectors	15,217	30,853	21,000	-31.9%
Secretarial Services	42,965	59,740	69,100	15.7%
Overtime Wages	2,999	1,000	100	-90.0%
Paid on Call	146,981	96,000	98,900	3.0%
Sleep in Pay	95,956	96,800	99,800	3.1%
Duty Shift Assignment	51,916	49,000	51,000	4.1%
Contract Services	62,433	60,000	60,000	0.0%
Employers FICA/IMRF	47,085	70,200	56,600	-19.4%
Pension Contributions	73,995	82,369	86,884	5.5%
Unemployment Insurance	1,900	-	-	0.0%
Building Code Hearings	11,450	7,000	7,000	0.0%
Planning and Zoning	533	1,200	1,200	0.0%
Printing and Advertising	2,629	960	1,000	4.2%
Office Supplies	3,527	3,400	2,500	-26.5%
Postage	1,481	1,500	1,500	0.0%
Food Service Inspections	-	500	900	80.0%
Telephone	4,326	8,000	4,500	-43.8%
Dues	690	1,200	1,000	-16.7%
Subscriptions/Memberships	690	1,200	1,000	-16.7%
Legal Services	4,418	20,500	8,000	-61.0%
Legal Fees Zoning	239	-	500	100.0%
Group Insurance/Hospital	58,366	66,150	70,000	5.8%
Workers Comp Insurance	97,650	97,650	97,650	0.0%
Utilities	2,535	2,000	2,500	25.0%
Personnel Training	23,087	12,000	12,000	0.0%
Travel Lodging Meals - Misc	1,458	-	-	0.0%
Public Education Programs	1,070	1,800	1,500	-16.7%
Physicals	4,140	1,800	1,800	0.0%
Uniforms	9,851	5,000	7,500	50.0%
Gas and Oil	30,111	23,100	28,000	21.2%



## Fire(Con't)

Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
Station Supplies	1,355	1,800	1,800	0.0%
Repair/Main Vehicles	22,145	30,000	25,000	-16.7%
MABAS Expense	3,968	4,000	4,000	0.0%
Repair/Main Gen Tools/Equip	10,218	10,000	10,000	0.0%
Maintenance Station 1	10,274	3,000	4,000	33.3%
Maintenance Station 2	5,597	3,500	4,000	14.3%
Copy Machine	761	1,000	600	-40.0%
Grass Cutting Vacant Homes	7,100	3,000	7,500	150.0%
Computer Programs Equip	12,162	12,000	5,000	-58.3%
Purchase of Vehicles	-	-	130,000	100.0%
Communications Equipment	-	-	1,500	100.0%
Miscellaneous	1,211	2,300	2,000	-13.0%
<b>Total Fire</b>	<b>\$1,144,256</b>	<b>\$1,181,922</b>	<b>\$1,296,422</b>	<b>9.7%</b>

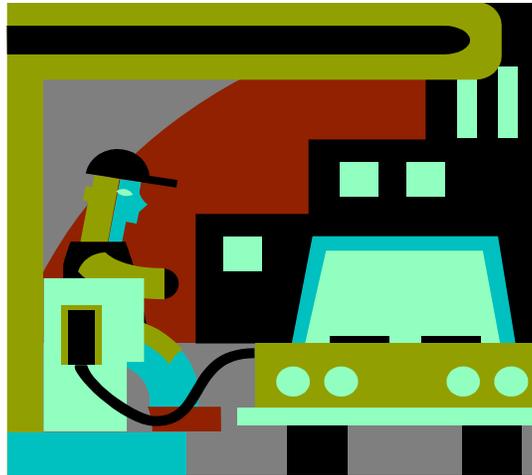
Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
<b><u>E.S.D.A.</u></b>				
Dept Supervisor	\$ -	\$ 1,030	\$ 1,030	0.0%
Part Time Employees	-	4,120	4,000	-2.9%
Employers FICA/IMRF	-	721	300	-58.4%
Uniforms	500	500	500	0.0%
Communications	1,004	4,500	4,000	-11.1%
<b>Total E.S.D.A.</b>	<b>\$1,504</b>	<b>\$10,871</b>	<b>\$9,830</b>	<b>-9.6%</b>

Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
<b><u>Senior Center</u></b>				
Directors Salary	\$ 36,801	\$ 35,720	\$ 36,435	2.0%
Part Time Employees	7,821	10,821	8,000	-26.1%
Employers FICA/IMRF	5,610	7,000	6,500	-7.1%
Office Supplies	777	800	700	-12.5%
Telephone/Internet	825	500	750	50.0%
Group Insurance and Hospital	4442	5,200	5,400	3.8%
Utilities	6,532	3,500	3,700	5.7%
Taxi Voucher Program	-	-	22,000	100.0%
Special Events	2,438	3,150	3,000	-4.8%
Miscellaneous	539	1,000	800	-20.0%
<b>Total Senior Center</b>	<b>\$65,785</b>	<b>\$67,691</b>	<b>\$87,285</b>	<b>28.9%</b>



Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
<b>Capital Outlay</b>	\$ -	\$ 363,100	\$ -	-100.0%
<b>Total Expenditures</b>	\$8,017,429	\$8,987,766	\$9,431,949	4.9%
<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$84,061</b>	<b>357,563.00</b>	<b>(1,086,585.00)</b>	<b>-403.9%</b>

**BUDGET CHART SUMMARIES**  
**REVENUE & EXPENDITURES BY FUND**  
**MOTOR FUEL TAX**





Account Name	2013-2014 Actual	2013-2014 Budget	2014-2015 Budget	+/- % Change
<b>Revenue</b>				
Motor Fuel Tax Receipts	\$ 260,629	\$ 220,000	\$ 215,000	-2.3%
Grants	33,445	-	-	0.0%
Interest Income	71	334	70	-79.0%
<b>Total Revenue</b>	<b>\$ 294,145</b>	<b>\$220,334</b>	<b>\$215,070</b>	<b>-2.39%</b>
<b>Expenditures</b>				
Street Sweeping	\$ 22,411	\$ 15,000	\$ 27,000	80.0%
Road Salt	49,838	75,000	80,000	6.7%
Street Lighting Maintenance	1,170	23,000	50,000	117.4%
Streets/Sidewalks/Roadways	115,418	75,000	250,000	233.3%
Engineering Services	106,620	-	30,000	100.0%
2010 Bond Expense	-	100,000	-	-100.0%
Transfer Out	100,000	-100,000	100,000	0.0%
<b>Total Expenditures</b>	<b>\$395,457</b>	<b>\$188,000</b>	<b>\$537,000</b>	<b>185.64%</b>
<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ (101,312)</b>	<b>\$32,334</b>	<b>(\$321,930)</b>	<b>-1095.6%</b>

**BUDGET CHART SUMMARIES**  
**REVENUE & EXPENDITURES BY FUND**  
**SEWER & WATER**





Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/-% Change
<b>Revenue</b>				
IMRF & FICA Reimbursement	\$ -	\$ 72,775	\$ 73,503	1.0%
Unrealized Gain on Investment	-3,190	-	-	0.0%
Interest Income	7,364	505	510	1.0%
Water Usage	2,014,058	1,600,000	2,129,243	33.1%
Water Turn on Charge	8,725	5,050	5,101	1.0%
Returned Check Charge	1,015	1,010	1,020	1.0%
Allowable Doubtful Accounts	-8,749	-	-	0.0%
Penalties	73,081	60,600	61,206	1.0%
S W Depr Fund Revenues	378,041	389,322	393,215	1.0%
Stormwater	3,735	-	-	0.0%
Stormsewer	22,662	-	-	0.0%
Taps In Fees	4,500	-	-	0.0%
Sec Dep Lost Delinquent	75	-	-	0.0%
Meter Sales	2,086	750	758	1.1%
S W Administrative Fee	31,709	32,000	32,320	1.0%
Grants	7,132	-	-	0.0%
Miscellaneous	2,036	1,515	1,530	1.0%
Capital Contribution	146,298	-	-	0.0%
<b>Total Revenue</b>	<b>\$ 2,690,578</b>	<b>\$ 2,163,527</b>	<b>\$ 2,698,406</b>	<b>24.72%</b>

Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/-% Change
<b>Expenditures</b>				
Department Supervisor	\$ 57,137	\$ 57,200	\$ 57,349	0.3%
Full Time employees	268,866	343,000	370,000	7.9%
Part Time employees	10,350	38,000	-	-100.0%
Over-Time wages	21,405	40,000	40,000	0.0%
Contract Services	26,647	15,000	28,000	86.7%
Lawn care services	9,003	10,250	10,250	0.0%
Employers FICA	601	72,775	74,900	2.9%
Unemployment Insurance	-	4,000	4,100	2.5%
Printing and advertising	2,196	10,500	11,100	5.7%
Office Supplies	2,312	2,100	2,300	9.5%
Copier Supplies and Maintenance	-	1,050	1,200	14.3%
Postage	9,987	12,600	13,230	5.0%
Telephone	46,861	30,000	55,000	83.3%
Water/Sewer System Alarm	844	1,575	1,700	7.9%
Dues, subscription and membership	661	1,050	1,200	14.3%
Legal Services	11,615	3,500	5,000	42.9%
Group insurance and hospital	62,449	47,250	50,000	5.8%
Workmen's Compensation Insurance	75,600	75,600	79,380	5.0%

*Expenditures (Con't)*

Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
Personnel Training	-	2,625	2,800	6.7%
Travel, lodging and meals	1,132	1,500	1,575	5.0%
Public Education Programs	-	3,150	2,500	-20.6%
Physicals	-	1,000	1,000	0.0%
Gas and Oil	45,198	31,500	34,000	7.9%
Energy for Pumping	41,444	55,000	58,000	5.5%
Chemicals	24,050	21,000	26,000	23.8%
EDA Grant	7,529	-	-	0.0%
Concrete Bins at P.W.	-	10,500	35,000	233.3%
Repair/Maint. Communication	625	2,000	2,100	5.0%
Repair/Maint. Water System	114,095	250,000	250,000	0.0%
Repair/Maint. Vehicles	33,904	26,250	28,000	6.7%
Repair/Maint. Gen Tools/Equip	2,801	10,000	10,500	5.0%
Repair/Maint. Municipal Buildings	9,857	15,750	16,600	5.4%
Maint. Municipal Grounds	94,555	15,000	15,800	5.3%
Repair/Maint. Sewer System	126,905	250,000	250,000	0.0%
Purchase Gen'l Tools/ Equipment	1,501	10,500	11,100	5.7%
Purchase Personnel Equipment	4,168	5,250	5,600	6.7%
SCADA System Upgrade	-	-	250,000	100.0%
Water Purchases/Chicago Hts.	962,658	420,000	1,032,000	145.7%
Halsted water connection	6,157	-	-	0.0%
Public Infr./Wtr. Main Loop	-	5,000,000	5,000,000	0.0%
Comp Programs/Equipment	52,165	36,750	50,000	36.1%
Water Meter Program	25,668	60,000	63,000	5.0%
New Roof WP1	-	10,000	25,000	150.0%
O & M Chicago Heights	9,938	36,750	-	-100.0%
Purchase of Vehicles	-	75,000	-	-100.0%
Engineering Services	44,163	46,250	65,000	40.5%
Communications Equipment	-	3,150	3,400	7.9%
2010 Bond Expense	-	150,000	-	-100.0%
Depreciation Expense	344,854	-	-	0.0%
Homewood Disposal	13,360	10,500	10,500	0.0%
Transfer Out	1,210,989	-	259,263	100.0%
Miscellaneous	19,214	2,625	300	-88.6%
SW Force Main Replacement	-37,409	3,225,000	-	-100.0%
IEPA Loan Project	-15,363	-	-	0.0%
Sanitary Sewer	1,178	-	-	0.0%
Constructive Interest	22,969	-	-	0.0%
Interest and Principal	38,844	-	-	0.0%
Capitalized Items	-90,166	-	-	0.0%
<b>Total Expenditures</b>	<b>\$3,734,437</b>	<b>\$10,559,900</b>	<b>\$8,324,747</b>	<b>-21.2%</b>
<b>Excess/(Deficiency) of Revenues</b>	<b>(\$1,043,859)</b>	<b>(\$8,396,373)</b>	<b>(\$5,626,341)</b>	<b>-33.0%</b>

**BUDGET CHART SUMMARIES**  
**REVENUE & EXPENDITURES BY FUND**  
**GLENWOODIE GOLF COURSE**





Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
<b>Revenue</b>				
Property Taxes	\$ 236,186	\$ 213,937	\$ 213,937	0.0%
Food-Restaurant	66,753	75,000	80,056	6.7%
Food-Banquet	230,583	201,268	276,700	37.5%
Food-Beverage Cart	1,798	3,000	20,158	571.9%
Food-Outings	69,259	-	83,111	100.0%
Beverage-Outings	24,585	-	29,860	100.0%
Beverage-Rest-Non-Alcohol	24,554	30,000	29,465	-1.8%
Beverage-Rest-Alcohol	171,394	135,000	204,473	51.5%
Beverage-Banquet-Non-Alcohol	10,799	18,746	12,959	-30.9%
Beverage-Banquet-Alcohol	44,805	75,156	53,766	-28.5%
Beverage-Cart-Non-Alcohol	7,298	15,000	8,758	-41.6%
Beverage-Cart-Alcohol	36,205	40,000	43,446	8.6%
Banquet Rental	(500)	-	36,766	100.0%
Facility Rent	30,414	94,513	-	100.0%
Green Fees	526,615	550,000	570,000	3.6%
Season Passes	29,435	12,000	30,000	150.0%
Golf Car Rental	220,995	220,000	240,000	9.1%
Driving Range	56,626	60,000	70,000	16.7%
Club Rentals	542	450	1,000	122.2%
Pull Carts	54	15	200	1233.3%
Instruction Fee	5,732	3,500	4,000	14.3%
Prepaid Green Fees	14,166	20,000	27,000	35.0%
Golf Services	1,158	3,000	3,000	0.0%
Golf Merchandise	108,856	60,000	100,000	66.7%
Tobacco Charges	2,010	6,000	-	-100.0%
Cell Tower Rental	45,883	40,000	-	-100.0%
Club Repair/Parts	1,302	-	-	0.0%
Bridal Show Tickets	27	-	-	0.0%
Service Charges	77,138	-	-	0.0%
Shipping Charges	263	-	500	0.0%
Miscellaneous	8,068	15,000	-	-100.0%
Interest Income	26	50	-	0.0%
<b>Total Revenue</b>	<b>2,053,029</b>	<b>\$1,677,698</b>	<b>\$2,064,211</b>	<b>23.0%</b>

Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
<b>Expenditures</b>				
<b>General Expense</b>				
Consulting Services	\$ 850	\$ -	\$ -	0.0%
Unemployment Insurance	19,414	-	15,914	100.0%
Data Processing	2,070	6,500	7,000	7.7%
Legal Services	1,634	1,500	-	0.0%
Liability Insurance	30,963	30,000	33,000	10.0%
Direct TV Expense	3,405	3,400	-	-100.0%

*Golf Expenditures (Cont')*



Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
2010 Bond Expense	-	100,000	3,500	100.0%
Debt G. O. Bond-Interest	190,712	-	210,330	100.0%
Transfer Out	100,000	-	100,000	100.0%
Interest Expense	15,039	-	-	100.0%
Amortization Expense	(12,528)			0.0%
Depreciation Expense	310,476			0.0%
Cash Over/Short	617	-	-	100.0%
<b>Total General Expenses</b>	<b>\$ 662,652</b>	<b>\$ 141,400</b>	<b>\$ 369,744</b>	<b>161.5%</b>

Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
<b>Golf Course Maintenance</b>				
Department Supervisor	\$ 88,468	\$ 85,206	\$ 86,910	2.0%
FT Employees	115,625	120,000	120,000	0.0%
PT Employees	67,806	65,000	65,000	0.0%
Contract Services	1,690	1,030	5,000	385.4%
Employers FICA & IMRF	(331)	37,427	37,000	-1.1%
Office Supplies	73	500	500	0.0%
Dues Subscriptions, Memberships	783	800	560	-30.0%
Group Insurance and Hospital	35,166	42,000	42,000	0.0%
Utilities	1,945	2,500	-	0.0%
Personnel Training	105	1,050	500	-52.4%
Travel Lodging & Meals	5	1,050	500	-52.4%
Uniforms	2,453	2,400	2,400	0.0%
Gas and Oil	33,781	30,000	35,000	16.7%
Chemicals	34,366	45,000	45,000	0.0%
Repair/Maint Vehicles	681	3,150	2,500	-20.6%
Repair/Maint Turf Equip	10,964	10,000	10,000	0.0%
Repair/Maint Buildings	1,540	2,625	500	-81.0%
Equipment Rental	582	2,500	2,500	0.0%
Repair/Maint Irrigation System	2,648	3,150	3,150	0.0%
Landscaping	35,262	15,000	15,000	0.0%
Maint - Municipal Grounds	34	-	500	100.0%
Purchase Gen'l Tools/Equip	2,657	2,100	1,000	-52.4%
Safety Equipment	243	525	300	-42.9%
Licenses and Permits	-	500	250	-50.0%
Fertilizer	12,830	32,000	25,000	-21.9%
Course/Range/Shop Supplies	1,038	-	1,000	100.0%
Capital Improvements	-	6,300	5,000	-20.6%

*Golf Expenditures( Con't)*



Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
Equipment Lease Payments	6,038	73,000	65,000	-11.0%
Miscellaneous	192	-	-	0.0%
<b>Total Golf Course Maintenance</b>	<b>\$ 456,644</b>	<b>\$ 584,813</b>	<b>\$ 587,070</b>	<b>0.4%</b>

Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
<b>Pro-shop</b>				
Department Supervisor	\$ 62,967	\$ 61,200	\$ 62,700	2.5%
Full Time Employees	11,547	37,800	25,000	-33.9%
Part Time Employees	59,884	52,200	50,000	-4.2%
Contract Services	4,900	20,000	5,000	100.0%
Instruction	1,034	2,000	2,500	25.0%
Employers FICA/IMRF	(124)	25,500	14,800	-42.0%
Printing and Advertising	5,311	15,750	16,500	4.8%
Office Supplies	1,386	3,675	3,900	6.1%
Postage	672	1,000	1,000	0.0%
Telephone	10,187	6,500	6,900	6.2%
Dues Subscriptions Memberships	4,505	4,500	5,000	11.1%
Group Insurance and Hospital	11,957	20,000	14,000	-30.0%
Marketing/Bus Development	11,371	16,000	10,000	-37.5%
Utilities	40,394	31,500	36,500	15.9%
Personnel Training	1,832	5,000	3,500	-30.0%
Travel Lodging Meals	801	2,000	2,100	5.0%
Uniforms	1,203	2,000	3,000	50.0%
Repair/Maint Golf Cars	6,318	10,000	10,500	5.0%
Repair/Maint-GenTools/Equip	793	2,500	1,825	-27.0%
Repair/Maint-Buildings	(845)	10,000	10,500	5.0%
Equipment Rental	11,666	25,000	12,000	-52.0%
Purchase - G/C Range Equipment	464	2,500	2,500	0.0%
Computer Programs/Equipment	7,278	5,525	25,000	352.5%
Golf Car Lease	4,993	45,000	61,250	36.1%
COGS Golf Merchandise	54,289	50,000	52,500	5.0%
Cleaning Services	1,950	17,000	17,000	0.0%
Managers Buy/Promotions	3,925	4,000	27,500	587.5%
COGS Special Orders	27,584	15,000	28,000	86.7%
Bank Charges	11,059	15,000	15,000	0.0%
Course/Range/Shop Supplies	1,796	9,125	3,500	-61.6%
Capital Improvements	-	200	20,000	9900.0%
Jr. Golf Expense/First Tee	-	5,000	2,000	-60.0%
Equipment Lease Payments	8,593	-	5,000	100.0%
Miscellaneous	587	-	5,000	100.0%
<b>Total Pro-shop</b>	<b>\$ 370,277</b>	<b>\$ 522,475</b>	<b>\$ 561,475</b>	<b>7.5%</b>

Expenditures ( Con't)



Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
<b>Food and Beverage</b>				
Department Supervisor	\$ 81,828	\$ 81,600	\$ 83,232	2.0%
FT Employees	21,654	32,500	40,000	23.1%
Part Time Employees	141,455	128,000	147,000	14.8%
Employers FICA/IMRF	210	2,550	31,700	1143.1%
Cleaning Supplies	1,435	4,500	4,500	0.0%
Group Insurance and Hospital	21,393	2,550	21,000	723.5%
Personnel Training	155	2,000	5,200	100.0%
Travel Lodging Meals	77	2,000	500	100.0%
Uniforms	1,282	4,200	2,500	-40.5%
Repair/Maint-Gen Tools/Equip	2,715	2,500	3,500	40.0%
Repair/Maint/Building	990	-	2,000	100.0%
Equipment Rental	8,170	1,500	2,200	46.7%
Kitchen Equipment	297	13,500	-	100.0%
Computer - Programs	85	2,000	25,000	1150.0%
Licenses and Permits	935	525	1,250	138.1%
Linen Service	18,139	11,500	20,000	73.9%
Manager Bar/Buy	8,125	-	500	100.0%
Tobacco Products	1,559	2,750	2,500	-9.1%
COGS- Food	133,367	112,500	150,000	33.3%
COGS-Non Alcoholic Beverage	18,372	13,365	15,000	12.2%
COGS-Alcoholic Beverage	65,202	69,135	90,000	30.2%
Miscellaneous - Food supplies*	13,883	14,625	14,000	-4.3%
Miscellaneous	1,230	3,000	525	-82.5%
<b>Total Food and Beverage</b>	<b>\$ 542,558</b>	<b>\$ 506,800</b>	<b>\$ 662,107</b>	<b>30.6%</b>

Account Name	2013-2014 Audited	2013-2014 Budget	2014-2015 Budget	+/- % Change
<b>Glenwoodie Banquet</b>				
Department Supervisor	\$ (72,301)	\$ -	\$ -	0.0%
<b>Total Expenditures</b>	<b>\$ 1,959,830</b>	<b>\$ 1,755,488</b>	<b>\$ 2,180,396</b>	<b>24.2%</b>
<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ 93,199</b>	<b>(\$77,790)</b>	<b>(\$116,185)</b>	<b>49.4%</b>

**BUDGET CHART SUMMARIES**  
**2014 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., assessments 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

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



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.

<b>County Clerk</b>	Prepares the final abstract of assessments and mails it to the Illinois Department of Revenue.
---------------------	--

<b>Illinois Department of Revenue</b>	Certifies the final equalization factor to the County Clerk and publishes the factor.
---------------------------------------	---

<b>County Clerk</b>	Applies equalization factor to all local assessments (except farmland, farm buildings, and coal rights).
---------------------	--

<b>Illinois Department of Revenue</b>	Certifies state assessments and mails them to the County Clerk.
---------------------------------------	---

**Budget, Levy, Tax Extension, and Collection Cycle**

<b>County Clerk</b>	Totals the equalized assessed value for each taxing district.
---------------------	---

<b>Taxing Body</b>	<ol style="list-style-type: none"> <li><b>1</b> Prepares tentative budget. (Dates differ based on type of taxing district.)</li> <li><b>2</b> Publishes notice of public hearing; puts tentative budget on public display 30 days before public hearing.</li> <li><b>3</b> Holds public hearing.</li> <li><b>4</b> Passes budget with changes in form of ordinances.</li> <li><b>5</b> Publishes levy and holds public hearing.</li> <li><b>6</b> Truth-in Taxation publication and, if required, public hearing.</li> <li><b>7</b> Gives certificate of levy to county clerk by the last Tuesday in December.</li> </ol>
--------------------	---



<b>County Clerk</b>	<ol style="list-style-type: none"> <li>1 Calculates tax rates for each combination of taxing districts.</li> <li>2 Extends taxes on equalized assessed value and enters in collector's books.</li> <li>3 Delivers collector's books to county treasurer by December 31.</li> </ol>
<b>County Treasurer (serves as the county collector)</b>	<ol style="list-style-type: none"> <li>1 Prepares and mails tax bills by May 1.*</li> <li>2 Collects first installments for real estate by June 1.*</li> <li>3 Distributes tax money proportionately to taxing districts as tax money is collected.</li> <li>4 Collects second installment for real estate by September 1.*</li> <li>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.</li> </ol>
<b>County Clerk</b>	<p>Pronounces judgment for sale of a lien on real estate due to nonpayment of taxes and rules on tax objections.</p>
<b>County Clerk and Treasurer</b>	<p>Administers sale of lien on real estate due to non payment of taxes.</p>

\* 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.



## 2014 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	159,238	370,800	89,095	422,300	705,666
2009	2010	2,462,526	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
2012	2013	2,913,039	565,277	89,145	283,250	892,500
<b>Inc (Dec over PY)</b>		<b>\$ 257,835</b>	<b>\$ 58,857</b>	<b>\$ 6,776</b>	<b>\$ 71,070</b>	<b>\$ 52,500</b>

Note: Current analysis was based on 2012 tax analysis.

Levy Year	Fiscal Year	Sub-total Levy	Loss & Cost 3%	Total Extension	(6) 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	2.41
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
2013	2014	4,600,915	142,296	4,743,211	100,346,591	4.727
<b>Inc (Dec over PY)</b>		<b>\$ 445,407</b>	<b>\$ 1,631</b>	<b>\$ 447,038</b>	<b>\$(6,097,642)</b>	

**BUDGET CHART SUMMARIES**  
**REVENUES & EXPENDITURES**  
**DEBT SERVICE SCHEDULES**  
**ANNUAL PRINCIPAL PAYEMENT**  
**GENERAL OBLIGATION DEBT**





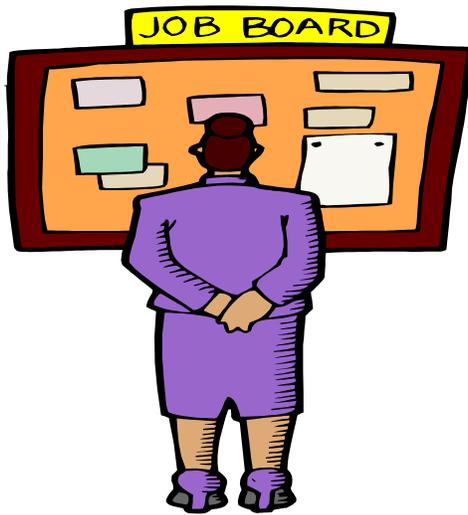
**REVENUE & EXPENDITURES**

**Debt Service Schedules**

**Annual Principal Payment – General Obligation Debt**

FISCAL YEAR	PRINCIPAL			Total
	Series 2010A	Series 2010B	Series 2010C	
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
<b>Total</b>	<b>\$9,230,000</b>	<b>\$1,675,000</b>	<b>\$5,115,000</b>	<b>\$16,020,000</b>

**BUDGET CHART SUMMARIES**  
**FULL & PART-TIME EQUIVALENT**  
**SUMMARY**  
**BY DEPARTMENT**





## FULL & PART-TIME EQUIVALENT SUMMARY BY DEPARTMENT

Department/Division	FTE 2014 Actual	Budget 2015
<b>General Government</b>		
Legislative	7	7
Village Clerk	1	1
Treasurer	<u>1</u>	<u>1</u>
<b>Total General Government</b>	<b>9</b>	<b>9</b>
<b>Administration</b>		
Administrator	1	1
Finance Director	1	1
Administration Full Time	3	2
Admin/Mayor & Village Administrator	1	1
Administration Part Time	<u>0.5</u>	<u>0.5</u>
<b>Total Administration</b>	<b><u>6.5</u></b>	<b><u>6.5</u></b>
<b>Police Department</b>		
Crossing Guards	1.37	0
Police Chief	1	1
Full Time Police Officers	24	24
Full Time Police Dispatchers	2	2
Full Time Police Administration	1	1
Part Time Police Dispatchers	4.3	4.3
Part Time Police Officers	<u>1.13</u>	<u>1.13</u>
<b>Total Police Department</b>	<b><u>34.8</u></b>	<b><u>33.43</u></b>
<b>Fire Department</b>		
Fire Chief	1	1
Full Time Fire Fighters	3	4
Full Time Fire/Building Secretary	1	1
Part Time Fire Secretary	0.5	0.5
Paid on Call	<u>16</u>	<u>14</u>
<b>Total Fire Department</b>	<b><u>21.5</u></b>	<b><u>20.5</u></b>
<b>Public Works</b>		
Public Works/Sewer & Water	1	1
Full Time Public Works/Sewer & Water	8	9
Full Time Water Billing Clerk	1	1
Part Time Public Works/Sewer & Water	<u>0.23</u>	<u>0</u>
<b>Total Public Works/Sewer &amp; Water</b>	<b><u>10.23</u></b>	<b><u>11</u></b>

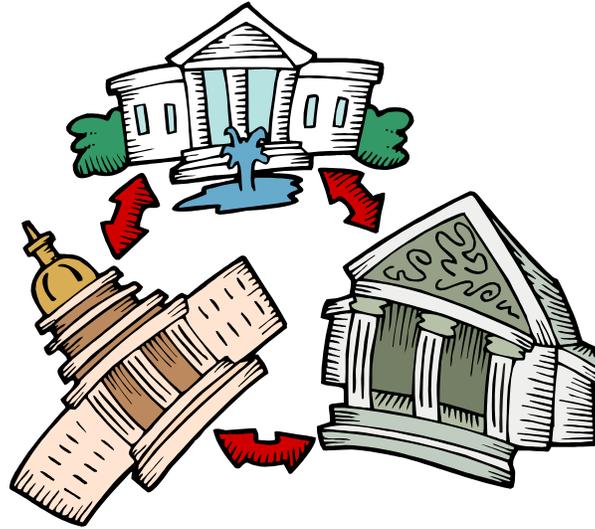


## FULL & PART-TIME EQUIVALENT SUMMARY BY DEPARTMENT

Department/Division	FTE 2014 Actual	Budget 2015
<b>Park &amp; Senior Programs</b>		
Parks/Dept Supervisor	1	1
Senior Center Part Time	0.39	0.39
Parks/Part Time Emp	<u>0.5</u>	<u>0.5</u>
<b>Total Senior Center/Parks</b>	<b><u>1.89</u></b>	<b><u>1.89</u></b>
<b>Glenwoodie Golf Club</b>		
<b>Glenwoodie Administration</b>		
Glenwoodie/Admin Banquet Coordinator	1	1
Glenwoodie/Admin Full-Time	1	1
Glenwoodie/Admin Part-Time	<u>5.42</u>	<u>5.42</u>
<b>Total Glenwoodie Administration</b>	<b><u>7.42</u></b>	<b><u>7.42</u></b>
<b>Glenwoodie Food &amp; Beverage</b>		
Glenwoodie/Food & Bev Supervisor	1	1
Glenwoodie/Food & Bev Part-Time	<u>8</u>	<u>8</u>
<b>Total Glenwoodie Food &amp; Beverage</b>	<b><u>9</u></b>	<b><u>9</u></b>
<b>Glenwoodie Maintenance</b>		
Glenwoodie/Maintenance Supervisor	1	1
Glenwoodie/Maintenance Full Time	3	3
Glenwoodie/Maintenance Part-Time	<u>3.28</u>	<u>3.28</u>
<b>Total Glenwoodie Maintenance</b>	<b><u>6.28</u></b>	<b><u>6.28</u></b>
<b>Total FTE's</b>	<b><u>106.62</u></b>	<b><u>105.02</u></b>

# 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 budget 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 budget for all departments within the policies and legislation enacted by the Village President and Board of Trustees.

### 2014 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.
- Receipt of grants totaling for than \$4 million dollars.
- Monitored annual revenues and expenditures as compared to the approved annual budget.
- Administered new community special events within the Village.

### 2015 SHORT-TERM GOALS & OBJECTIVES

1. Create a cash management procedures to provide guidelines to implementing the use of an account.
2. Create a capital budget for the current fiscal year.
3. Create a 5 year capital improvement plan which includes detail the Village needs and anticipated funding.
4. Seek opportunities to increase the Village's economic base by attracting retail and commercial business development.
5. Create and participate in the creation of events, programs and policies that will further strengthen the cultural diversity in the Village.
6. 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.



7. 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, including Twitter and Facebook.
  - d. Increase the awareness and support from community stakeholders and residents about the Villages communication portals.
  - e. Increase subscription to Facebook to all social media.
  - f. Improve and increase the eNews subscriptions.
  - g. Implement a Twitter page.

## **FINANCE**

### **DEPARTMENT DESCRIPTION**

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.

### **2014 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.

# PUBLIC WORKS DEPARTMENT

## FUND DESCRIPTION





## DEPARTMENT DESCRIPTION

The Village of Glenwood's Public Works Department consists of 10 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 nine 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.

## 2014 ACCOMPLISHMENTS

- Reviewed the Department's 2013 Budget and Capital Improvement recommendations while keeping within the reduction/zone based budget strategy guidelines.
- Completed Ash tree removal in town.

## 2015 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. Begin replacing tree removal due to EABC (Emerald Ash Boar).

## 2015 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. Continue conveying roadway light fixtures to LED.
  - d. 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.

## **WATER**

The Water Division's responsibilities include water supply, distributions and quality assurance by complying with all United States Environmental 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 2800 water meters.

### **2014 ACCOMPLISHMENTS**

- Completed 48 water system leak repairs.
- Replaced 6 fire hydrants.
- Repaired 18 B Boxes.
- Completed radio box installation in Manor Subdivision.



## 2015 SHORT TERM GOALS & OBJECTIVES

1. Continue with radio box installation throughout the Village.
2. Continue fire hydrant replacements.
3. Continue valve exercising in half of Village.
4. Continue with large meter testing.
5. Complete all base level water system maintenance work.
  - c. Replace 20 main line valves found to be defective during valve exercising program.
  - d. Complete parkway restoration, site restoration of landscape, pavement and sidewalks.
  - e. Begin valve replacement program. Replace water main on 187<sup>th</sup> street with road raising.

## 2015 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. Striver 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. Investigate new water sources due to increasing costs of Lake Michigan water.
4. Repaint one mile of reservoir at Water Plant #2.
5. Repair/repaint five miles at Komer Pumping Station

## 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.

## 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.

## **2014 ACCOMPLISHMENTS**

- Implemented storm sewer fee to build a reserve for future storm sewer work.

## **2015 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.
  - b. Clean and televise east side east side of the forest subdivision (Typically floods).
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.

## **2015 LONG-TERM GOALS & OBJECTIVES**

1. Complete all base level sanitary sewer and maintenance work.
  - a. Implement I&I (Inflow & Infiltration) program to comply with new MWRD standards.

## **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.

## **2014 ACCOMPLISHMENTS**

- Cleared 80+ inches of snow on all Village roads within a timely manner during any snow fall events.
- Plowed/salted Village streets 34 times.



## 2015 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, 2015.
  - b. Update plowing/salting route assignments by November 1, 2015.
  - c. Complete installation of all predetermined snow fence locations by November 15, 2015.
  - d. Complete calibration of all salt spreaders to ensure proper operation.

## 2015 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.

## 2014 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 6<sup>th</sup> 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.

## 2015 SHORT-TERM GOALS & OBJECTIVES

1. Manage annual events and programs/activities.
  - a. Host the Village's 7<sup>th</sup> Annual Holiday Market Place with a wider variety of vendors.
2. Evaluate what's working and what's not.

## 2015 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 Bingo at the J.H. Blakely Center

# 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.



## 2015 POLICE ADMINISTRATION GOALS & OBJECTIVES

- Continue the 2014 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 2013-2014, 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 since March 2013 and continue to bring seized narcotic assets to the Village of Glenwood. As of 4/15/14 a total of \$64,055.09 has been awarded to the Village of Glenwood through the DOJ Equitable Sharing Program, this amount does not include overtime reimbursement and pending awards.
3. The Village of Glenwood has purchased equipment with seized narcotic assets during this budget year. A traffic message board; Ten (10) Toughbook Computers were paid for with Federal Funds and Village of Glenwood Funds; and the purchase of office furniture (10 chairs) were purchased with Federal Funds. The purchase of department vehicle with Federal Funds have not been completed, however, the Village of Glenwood purchased a new Police Package Ford Explorer during the budget year.
4. During the 2014 budget year, three Police Sergeants were to attend the ten week Staff and Command Class at Northwestern University. All Police Sergeants were scheduled to attend the Executive Management and Executive Leadership educational program during this budget year but both classes were cancelled by Northwestern University due to low enrollment.
5. The Glenwood Police Department was certified by the North East Multi-Regional Training(NEMRT) as a Host Site Training Facility for 2012 and 2013. The Glenwood Police Department continues to host classes for NEMRT during the 2014 year and received its 2013 Host Site Certificate of Appreciation on March 18, 2014.



<b>DRUG ARRESTS</b>										
AGENCY	ORI	YEAR	MONTH	CNTY	CCA	CON SUB	HSNA	DPA	METH	TTL
GLENWOOD PD	IL0164000	2013	JANUARY	COOK	8	0	0	2	0	10
GLENWOOD PD	IL0164000	2013	FEBRUARY	COOK	14	1	0	4	0	19
GLENWOOD PD	IL0164000	2013	MARCH	COOK	15	1	0	0	0	16
GLENWOOD PD	IL0164000	2013	APRIL	COOK	8	0	0	0	0	8
GLENWOOD PD	IL0164000	2013	MAY	COOK	11	1	0	0	0	12
GLENWOOD PD	IL0164000	2013	JUNE	COOK	9	0	0	0	0	9
GLENWOOD PD	IL0164000	2013	JULY	COOK	8	0	0	0	0	8
GLENWOOD PD	IL0164000	2013	AUGUST	COOK	8	1	0	0	0	9
GLENWOOD PD	IL0164000	2013	SEPTEMBER	COOK	2	1	0	0	0	3
GLENWOOD PD	IL0164000	2013	OCTOBER	COOK	1	0	0	0	0	1
GLENWOOD PD	IL0164000	2013	NOVEMBER	COOK	6	1	0	0	0	7
GLENWOOD PD	IL0164000	2013	DECEMBER	COOK	5	0	0	0	0	5
<b>TOTAL</b>					<b>95</b>	<b>6</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>107</b>

<b>INDEX ARRESTS</b>													
AGENCY	ORI	YEAR	MONTH	CNTY	C H	F R	RO BB	AGG BATT	BU RG	THE FT	MV T	ARS ON	TT L
GLENWOOD PD	IL0164000	2013	JANUARY	COOK	0	0	1	0	2	0	0	0	3
GLENWOOD PD	IL0164000	2013	FEBRUARY	COOK	0	0	0	0	2	4	0	0	6
GLENWOOD PD	IL0164000	2013	MARCH	COOK	0	0	0	0	1	4	0	0	5
GLENWOOD PD	IL0164000	2013	APRIL	COOK	0	0	0	0	3	13	0	0	16
GLENWOOD PD	IL0164000	2013	MAY	COOK	0	0	0	0	0	13	0	0	13
GLENWOOD PD	IL0164000	2013	JUNE	COOK	0	0	0	0	0	11	0	0	11
GLENWOOD PD	IL0164000	2013	JULY	COOK	0	0	4	0	0	7	0	0	11
GLENWOOD PD	IL0164000	2013	AUGUST	COOK	0	0	0	0	0	20	0	0	20
GLENWOOD PD	IL0164000	2013	SEPTEMBER	COOK	0	0	0	0	0	10	0	0	10
GLENWOOD PD	IL0164000	2013	OCTOBER	COOK	0	0	0	0	0	11	0	0	11
GLENWOOD PD	IL0164000	2013	NOVEMBER	COOK	0	0	0	0	0	9	0	0	9
GLENWOOD PD	IL0164000	2013	DECEMBER	COOK	0	0	0	0	2	9	3	0	14
<b>TOTAL</b>					<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>10</b>	<b>111</b>	<b>3</b>	<b>0</b>	<b>129</b>

<b>INDEX OFFENSES</b>													
AGENCY	ORI	YEAR	MONTH	CNTY	C H	F R	RO BB	AGG BATT	BU RG	THE FT	MVT	ARS ON	TTL
GLENWOOD PD	IL0164000	2013	JANUARY	COOK	0	0	2	0	5	3	1	0	11
GLENWOOD PD	IL0164000	2013	FEBRUARY	COOK	0	0	0	0	4	10	2	0	16
GLENWOOD PD	IL0164000	2013	MARCH	COOK	0	0	1	0	4	6	1	0	12
GLENWOOD PD	IL0164000	2013	APRIL	COOK	0	0	0	0	5	16	1	0	22
GLENWOOD PD	IL0164000	2013	MAY	COOK	0	0	1	0	3	16	1	0	21
GLENWOOD PD	IL0164000	2013	JUNE	COOK	0	0	1	0	4	14	0	0	19
GLENWOOD PD	IL0164000	2013	JULY	COOK	0	0	2	0	2	13	0	0	17
GLENWOOD PD	IL0164000	2013	AUGUST	COOK	0	0	0	0	2	23	0	0	25
GLENWOOD PD	IL0164000	2013	SEPTEMBER	COOK	0	0	1	0	1	14	1	0	17
GLENWOOD PD	IL0164000	2013	OCTOBER	COOK	0	0	1	1	1	15	2	0	20
GLENWOOD PD	IL0164000	2013	NOVEMBER	COOK	0	0	0	0	3	11	1	0	15
GLENWOOD PD	IL0164000	2013	DECEMBER	COOK	0	0	2	1	7	10	3	0	23
<b>TOTAL</b>					<b>0</b>	<b>0</b>	<b>11</b>	<b>2</b>	<b>41</b>	<b>151</b>	<b>13</b>	<b>0</b>	<b>218</b>



<b>OFFENSE TOTALS W/O HIERARCHY RULE</b>						
AGENCY	ORI	YEAR	MONTH	CNTY	ALL CSA	ALL MVT
GLENWOOD PD	IL0164000	2013	JANUARY	COOK	0	1
GLENWOOD PD	IL0164000	2013	FEBRUARY	COOK	0	2
GLENWOOD PD	IL0164000	2013	MARCH	COOK	0	1
GLENWOOD PD	IL0164000	2013	APRIL	COOK	0	1
GLENWOOD PD	IL0164000	2013	MAY	COOK	0	1
GLENWOOD PD	IL0164000	2013	JUNE	COOK	0	0
GLENWOOD PD	IL0164000	2013	JULY	COOK	0	0
GLENWOOD PD	IL0164000	2013	AUGUST	COOK	0	0
GLENWOOD PD	IL0164000	2013	SEPTEMBER	COOK	0	1
GLENWOOD PD	IL0164000	2013	OCTOBER	COOK	0	2
GLENWOOD PD	IL0164000	2013	NOVEMBER	COOK	0	1
GLENWOOD PD	IL0164000	2013	DECEMBER	COOK	0	3
<b>TOTAL</b>					<b>0</b>	<b>13</b>

### **NOTES**

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



## PATROL OPERATIONS

### DESCRIPTON OF MAJOR ACTIVITES

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.

### 2015 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

- Members of Patrol Operations Division have increased their visibility throughout the Village of Glenwood. High visibility locations includes: all District 167 facilities, Glenwood Plaza, Glenwood Industrial Park and Walmart.
- Patrol Operations Officers and Supervisors continue to develop positive community relationships with Homeowners association within the Village. Patrol Operation members along with the Chief of Police attend each monthly meeting for the following homeowners associations: Brookwood, Arquilla, Forest and Estates neighborhood. Members provide monthly crime statistics and answer questions about crime and quality of life issues in each neighborhood.
- Continuing education is important for the continued development of police personnel. Members attend a total of thirty-five (35) training classes during 2013. The Glenwood Police Department is a certified training facility for Northeast Multi-Regional Training(NEMRT).

## 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.

## 2015 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 2013-2014, the Investigative Services Division was assigned 306 cases for review or follow-up investigations.
- Implementation of the Spillman Case Management Program continues to be a work in progress for the 2014-2015 budget year.
- The Glenwood Police Department has two Detectives assigned to the South Suburban Major Crime Task Force. During the FY 2013-2014, personnel responded to Ten(10) homicide investigation call-outs.
- Investigation Division personnel attended the following classes during FY 2013-2014: 4 day John Reid Interview and Interrogation Class; 40 hour Homicide Investigation Class- (Det. Wilbanks); Annual 3 day Homicide Conference; 1 day Child Abduction Investigation class and the 4 hour Response to Active Shooter Class(FBI).
- The Investigation Division is also responsible for maintaining a record of all sex offenders as well as murder /violent offenders that reside within the village. All of the offenders are required to register with the Glenwood Police Department. During this last year at the request of Chief of Police, the Investigations Divisions performed an audit of the offender database to ensure that all offenders are current with their registration.

## RECORDS MANAGEMENT

### DESCRIPTION OF MAJOR ACTIVITES

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.

### **2015 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. The FTE has since left the department.
- The Records Division supervisor attends each Spillman monthly meeting at ECOM and one records clerk attended The Annual Spillman Training Conference in Utah.

## **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.

### **2015 PROPERTY MANAGEMENT GOALS & OBJECTIVES**

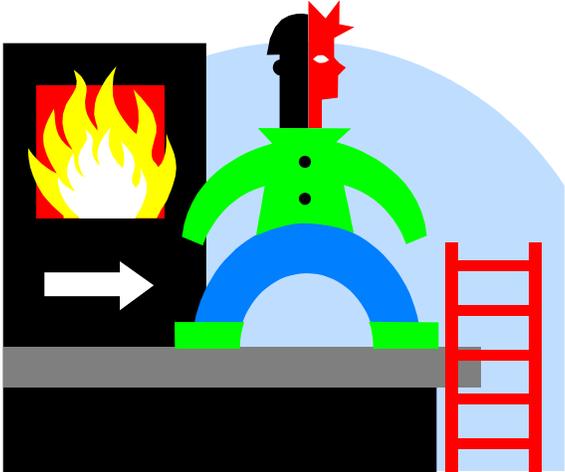
- Purchase and implement the BEAST Property Management and Bar-coding System in the property room.

### **ONGOING ACTIVITY MEASURES**

- The BEAST Bar-Coding System is budgeted for the FY 2013-14, purchase and implementation was delayed due to injury of the property room manager.
- The property room has been reorganized and a major property destruction process was completed.

# 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.

## 2014 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.
- Increased from a rating of Level 5 to a Level 4 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.

## 2015 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.
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.

## 2015 LONG-TERM GOALS & OBJECTIVES

1. 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.
2. 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.
3. 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.
  - b. Begin the process of design of Fire Station 2 relocation.

## INSPECTIONAL SERVICES

The Inspectional Services Division works under the Fire Chief and is responsible for ensuring compliance with all Village codes relating to building construction, property maintenance, and environmental health regulations, and zoning requirements. The mission of the Inspectional Services Division is to protect the public health, safety and general welfare of the residents of Glenwood through application and enforcement of the adopted codes and ordinances in an efficient and effective manner.

### INSPECTIONAL SERVICES FUNCTIONS:

**The Front Counter:** Staff provides excellent customer service to all people inquiring about a permit. Staff members are cross-trained in order to provide a more efficient service.



**Plan Review:** All inspectors are certified through the international code council (ICC) to perform residential and commercial plan reviews. Permit approval begins at the front counter. The applicant first must submit a complete set of building plans including plumbing, mechanical, electrical, fire alarm and sprinkler specifications. Once the application is approved the building inspectors then reviews the plans to verify that the proposed plan meets minimum requirements according to the international codes adopted by the village.

**Inspectors:** A staff of four (4) ICC certified inspectors conducts the village's building inspections, code enforcement inspections, health inspections, and fire inspections.

**Building Inspections:** Inspections play an important role in allowing for safe constructions of all work that requires a permit. The importance of building codes, their regulations and enforcements is often overlooked until a catastrophic fire or other constructional tragedy draws attention to the structure. Inspections ensure that construction meets standards of the International Code Council codes adopted by the Village. The Inspectional Services 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 for all existed single-family and multifamily dwelling as well as commercial properties. Adoption of the International Property Maintenance Code provides a standard to address existing premises, structures, lighting, ventilation, heating and sanitation. Code enforcement officers respond to complaints regarding alleged violations. Officer also perform continuous monitoring of all properties and give notice of violations found. If a notice of violation is not compiled with by a specific date, the code enforcement officer will write a citation to be heard before a Village Adjudicator Hearing Officer, who will then make a judgment on the citation. Enforcement of the International Property Maintenance Code provides a number of benefits: a more beautiful community, stable neighborhoods and a safe, secure environment.

**Fire Inspections:** Fire inspections are conducted at all businesses, places of worship and village buildings. These inspectors enforce the fire codes adopted by the Village and attempt to educate all business operators on reducing the risks of fire.

**Health Inspections:** The inspectors, also licensed in Food Service Sanitation by the Illinois Department of Public Health, conduct inspections for all Village food services establishments, including all retail food stores and convenience stores that sell packaged goods. The inspectors are also responsible for inspections of day care facilities, health facilities, barber shops and salons, as well as pools, public and private. Education of food service establishments is a prime focus of the Health Inspection Program, in order to prevent the chances of communicable diseases being spread to residents and visitors of the Village.



## 2014 ACCOMPLISHMENTS

- Implementation of new web-based inspectional services management program.
- The front counter staff processed 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, prior to the issuance of the real estate transfer stamps.
- \$52,030 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, the breakdown of which is as follows:
  - 204 rental inspections & 101 follow-up rental inspections
  - 148 point-of-sale inspections & 90 follow up sale inspections
  - 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 and approved within 7 business days of submittal.
- Over 800 code enforcements complaints were responded to, over 650 of which were self-generated by the inspectors.
  - 245 code enforcement citations were issued, which required an appearance before the Village Adjudication Officer.
- Over 166 health inspections were conducted at 43 Village food establishments.
- Over 240 fire inspections were conducted at 120 Village businesses.

## 2015 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 Adjunction process.
  - c. Implement a proactive approach to contact all bank/realtor 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. Continue use of available electronic media to improve tracking of all inspection complaints and code enforcement issues.
  - c. Continue to enhance the Village website by maintaining up-to-date Department information about ongoing projects.
  - d. Monitor the progress of construction and review all plans for construction within 2-3 business day period.
4. Continue to meet the inspectional needs of the community while handling all responses need for the Fire Department.

## **LONG-TERM GOALS & OBJECTIVES**

1. Provide prompt, courteous and efficient service to building owners, design professionals, contractors and trade 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 general public and other agencies by effectively communicating with applicants and general public.
2. Develop information and technical assistance programs that will expand Village residents' understanding of the role the Code Enforcements Division has in creating a reasonable safe and health 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, which will include basics from changing a light switch to how to secure the residence form intruders.
3. Continue ongoing involvement in the International Code Council 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.
4. Conduct fire inspections for all multi-family occupancies of the Village.

## **FIRE PREVENTION & PUBLIC EDUCATION**

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.

The Public Education Division is responsible for all school safety programs for pre-school through grade 12, CPR programs for the public, extinguisher training program for local businesses and civic groups, business education evacuation planning, smoke alarm program and residential life safety inspections. The Public Education Division also makes special presentations to various community organizations and groups, sponsor Fire Prevention Week activities and participates with other communities in various fire safety expositions and demonstrations.

### **2014 ACCOMPLISHMENTS**

- Increased its outreach with the addition of the Fire Department webpage through the Village website. Residents can access the site to get information and receive answers to questions at their convenience.
- CPR instructors completed the newly updated CPR guidelines training and are preparing to instruct the new standards to Village employees.

### **2015 SHORT-TERM GOALS & OBJECTIVES**

1. 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.
2. Expand the reach of Public Education activities to a broader range of individuals through the use of the Village website.
  - a. Increase the amount of fire safety information on the website.



- b. Produce an evaluation method to determine the number of visits to the website.
3. Determine the cause of 98% of fires investigated within the Village of Glewwood within 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 investigated.
  - c. Communicate with any pertinent outside agency as needed to comply with our designated time frame.
4. 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.

## 2015 LONG-TERM GOALS & OBJECTIVES

1. Ensure that all properties comply with the fire sprinkler ordinance.
  - a. Create and mail additional 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.
2. Enhance the educational abilities of our in-house instructors.
  - a. Have members complete Instructor I & II certification through the Office of the State Fire Marshall.
  - b. Identify those who need certification and plan for their educational compliance.
  - c. Budget the appropriate funds to be able to carry out this educational program.
3. 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.
4. 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, RESCUE & SPECIAL TEAMS**

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.

### **2014 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.

### **2015 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. Offer members the opportunity to attend in-house OSFM certification courses to necessary to transition their current Firefighter II and III state certifications to the new certification levels of Basic Operations Firefighter and Advance Technician Firefighter. Utilizing certified instructors from within the department will reduce cost by eliminating tuition and fees paid per student to outside agencies.
  - b. 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.
  - c. Continue to provide in-house fire related training to Department personnel which will be evaluated on a quarterly basis.
  - d. Conduct in-house training exercises in several of the rescue special discipline training exercises by utilizing experienced instructors from within the Fire Department, thereby reducing costs.
  - e. 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, provide training, equipment and support to 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.

## 2015 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 2014.

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.

### **2014 ACCOMPLISHMENTS**

- Four members of the Department completed the four month course and were licensed by the Illinois Department of Public Health as EMT-Basic.
- Two members of the Department completed the thirteen month course and were licensed by the Illinois Department of Public Health as EMT-Paramedic. An additional two members began the same thirteen month course through the Ingalls Memorial Hospital (IMH) System.
- Continued implementation of computers for in-field use of the medical reporting system. This allows for faster and easier report writing to begin in the field, allowing for EMS units to become available for additional incidents sooner.

### **2015 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) and Emergency Medical Technician –Basic (EMT-B) certifications 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.

## 2015 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 and researching online.
  
2. Explore ways to reach out to the community on various medical issues.
  - a. Evaluate ways to distribute information.
  - b. 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.
  - c. Offer two community Blood Drive to assure adequate blood supplies for all residents.

## EMERGENCY SERVICES & DISASTER AGENCY (ESDA)

### DEPARTMENT DESCRIPTION

The Emergency Services & Disaster Agency (ESDA) consists of volunteer personnel from within the community managed by the Fire Department with the Fire Chief serving as the Director. ESDA personnel assist at emergency incidents with traffic and crowd control.



## 2014 ACCOMPLISHMENTS

- All Fire Department personnel completed required National Incident Management System (NIMS) training.

## 2015 SHORT TERM GOALS AND OBJECTIVES

1. Continue personnel training in the Incident Management System (IMS).
  - a. Utilize online training opportunities through the Federal Emergency Management Agency (FEMA).
  - b. Send personnel to local and regional IMS classes offered by the Illinois Emergency Management Agency (IEMA) and Illinois Fire Service Institute (IFSI).
2. Research grant opportunities for the purposes of purchasing additional equipment and training personnel in a cost effective manner.

## 2015 LONG TERM GOALS AND OBJECTIVES

1. Research avenues for acquisitions of vehicles to be used by ESDA for responses to emergency incidents when requested.
2. Increase staffing of ESDA while trying to gain more diversification within the workforce. The long term goal of the Department will be to continue to identify, review and implement measures that will ultimately result in more diversified workforce.
  - a. Work with other Village Departments to coordinate the outreach of information 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.

## FIRE STATIONS

### DEPARTMENT DESCRIPTION

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

Monthly informational programs held at our monthly village luncheon. The programs can be on health issues, legal issues, governmental issues whatever is pertinent at the time.

A Sit n Fit group, an exercise for the Seniors, meets three times a week. The computer center is open and has five working computers for the seniors to use at their leisure. Seniors can come to the center for camaraderie by playing cards, line dancing, quilting and crocheting, plus bowling on the Wii gaming system. We have Birthday Pot-Luck Luncheon on the first Thursday of the month and on the third Friday of the month we have our surprise senior luncheon. There is BINGO for cash twice a month and we have a special BINGO on fourth Friday of the month for the Glenwood Nursing Home residents.

## 2014 ACCOMPLISHMENTS

- Increased the number of Seniors attending our center on any given day.
- Medical and information program with volunteer speakers on a monthly basis.
- Yearly Senior Health and International Fair in June.
- Implemented Veteran's Day as an annual event.

## 2015 SHORT-TERM GOALS & OBJECTIVES

- a) Have transportation program for Seniors and disabled residents.
- b) Reach out to the Spanish speaking Seniors and welcome them to them center.
- c) Work with the School District to in the Seniors with the youth of Glenwood.
- d) Become a completely utilized computer center for our Seniors.

## 2014 LONG-TERM GOALS & OBJECTIVES

- a) Have transportation program for Seniors and disabled residents.
- b) Bring the Spanish speaking Seniors into the Glenwood Senior Family at the center.



- c) Involve the youth of Glenwood to become part of our Senior lives with the help of the school district.
- d) Have all of the Elected Officials become aware of the Glenwood Seniors by having them attend our luncheons.

# GLENWOODIE GOLF COURSE

## FUND DESCRIPTION





## 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.

## 2014 ACCOMPLISHMENTS

- Transitioned outside staff consisting of all volunteers.
- Instituted a rate increase and developed a dynamic pricing strategy with Golf Now to meet the needs of rising costs.
- As satellite location for the First Tee of Greater Chicago, we increased participation 85% over the previous season.
- Professional staff developed and promoted, continually focusing and encouraging furthering experience and education.

## 2015 SHORT-TERM GOALS & OBJECTIVES

- Meet or exceed our median golf numbers mentioned above while keeping our expenses low.
- The strategies we have devised include cutting payroll and decreasing the number of rounds and average revenue per player that walks through the door.
- Marketing strategies involving Social Media; Facebook, SMS Text Messaging to bring in new golfers.
- Attract new golfers with the Beginning Golf Clinics and Women Only Leagues and Clinics. Make Glenwoodie golfer friendly!
- Market for New Golf Outings with our new Outing Friendly tee boxes and beautiful for dinner after golf.
- Cutting payroll would be defined as scheduling the minimum number of required hours to get daily tasks completed. The strategy behind this is being able to adjust on the fly.



- If we look at a typical 24 week season and break it down by department positions, we can get an idea of how many hours are needed to staff the course with seasonal full time and part time employees.
- 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.
- By the implementation of the new 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'.
- 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 were 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 Glenwoodie General Manager who manages 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.

## 2014 ACCOMPLISHMENTS

- Created a profitable 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.

## 2015 SHORT-TERM GOALS & OBJECTIVES

1. Develop a uniform system for supply ordering and receiving. This will include the purchase of the latest Industry software and hardware. Cost saving opportunities will include;
  - 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 12 month 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.

## **2015 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. Expand participation in the area of community events and programs. Reaffirming Glenwoodie as a 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 1/2 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 1/2 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 maintenance 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.

## **DIVOITING**

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 turf grass 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.

## **IRREGATION**

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.

## **2014 ACCOMPLISHMENTS**

- Ran a fiscally responsible department under budget.
- Removed all infected ash trees (143) on the property in house saving thousands of dollars for the Village.



- Continue to repair and replace outdated drainage system throughout the golf course.
- Delivered near perfect playing conditions to our patrons.

### **2015 SHORT-TERM GOALS & OBJECTIVES**

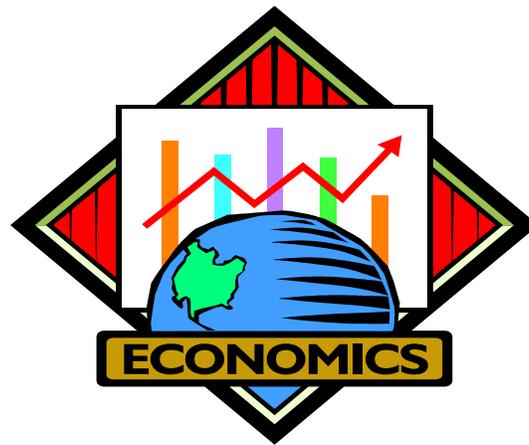
- Continue with drainage repairs.
- Replace bunker sand.
- Tree trimming

### **2015 LONG-TERM GOALS & OBJECTIVES**

- Implement a tree replacement program.
- Install asphalt cart paths.
- Replace bridges on course.
- Continue with drainage improvements.

# 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 a 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.

## **2014 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.
- Given TIF assistance to our local business including: Gabe's Place, Glenwood Oaks Restaurant, Morrison Container Handling Solutions, Sanfratello's, Glenwood Roller Rink and The Station.

## **2015 SHORT-TERM GOALS & OBJECTIVES**

1. Bring new retailers to the Village of Glenwood, through the networking possibilities from attending previous RECON conferences.
2. Follow up with retailers that were met at previous RECON conferences acting as liaison between parties interested in the Village of Glenwood.

## **2015 LONG-TERM GOALS & OBJECTIVES**

1. Continue efforts toward the revitalization of Glenwood's Main Street
2. Work with potential tenants to explore TIF incentive monies to complete projects and upgrade appearance of buildings.
3. Refocus 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.
  - c. Review and update the marketing plans for the Village to attract new businesses.

## **Annual Expenses of the Committee**

The Economic Development Committee has no expenses.

# SPECIAL REVENUE FUNDS

## FUND DESCRIPTION







### **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, and 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 POLICIES





## Village of Glenwood “Best Practices”

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 of 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.

2. **Funds-**

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

3. **Standards of Care-**

- 1) **Prudence** – The standard of prudence to be sued 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.

#### 4. **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.

### **Capital Improvement Plan**

The Village will update and adopt annually a five-year capital improvement plan (CIP); including the upcoming capital budget and a five year projection of capital needs detailing the estimated cost, description , and anticipated funding sources for capital projects. The CIP will also take into consideration the operating impact that capital improvements will have on operating funds.



The first year of the five year CIP will be the basis of formal fiscal year appropriations during the annual budget process. If new project needs arise during the year, a budget amendment identifying both funding sources and project appropriations will be utilized to provide formal budgetary authority for subject projects. For the purpose of the Village's internal accounting system, items costing more than \$5,000 are defined as capital outlay, and the CIP generally addresses those capital assets with a value of more than \$50,000 and a useful life of over five years and vehicles over \$35, 000.

### **Capital Formation: Financing Sources**

The Village acknowledges pay-as-you-go financing as a significant capital financing source, but will ultimately determine the most appropriate financing structure for each capital project on an individual basis after examining all relevant factors of the project. Fund balances in excess of aforementioned guidelines may be used for financing.

### **Impact on Future Budgets**

The Village strives to reduce recurring capital expenditures whenever possible by scheduling routine maintenance on our existing capital. In this budget, non-recurring capital expenditures were included without having to negatively impact service delivery within departments, and in most cases, service delivery will either be extended or improved by the nonrecurring capital expenditures.

# APPENDIX





**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 30<sup>th</sup>.

**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.

**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.



<b>ACLS:</b> Advanced Cardiac Life Support	<b>GO:</b> General Obligation (bonds/debt service)
<b>AED:</b> Automated External Defibrillator	<b>GPS:</b> Global Positioning System
<b>ALS:</b> Advanced Life Support	<b>HHS:</b> Health and Human Services
<b>ASE:</b> Automotive Service Excellence	<b>HRM:</b> Human Resources Management
<b>ASO:</b> Administrative Services Officer	<b>HUD:</b> Housing & Urban Development
<b>CAFR:</b> Comprehensive Annual Financial Report	<b>HVAC:</b> Heating, Ventilating & Air Conditioning
<b>CDBG:</b> Community Development Block Grant	<b>ICMA-RC:</b> Illinois City/County Management Association-Retirement Corporation
<b>CIP:</b> Capital Improvement Program	<b>ICS:</b> Incident Command System
<b>CMAQ:</b> Congestion Mitigation & Air Quality	<b>IDOL:</b> Illinois Department of Labor
<b>CN:</b> Canadian National	<b>IDT:</b> Illinois Department of Transportation
<b>COBRA:</b> Consolidated Omnibus Budget Reconciliation Act	<b>IEPA:</b> Illinois Environmental Protection Agency
<b>CPR:</b> Cardiopulmonary Resuscitation	<b>IMRF:</b> Illinois Municipal Retirement Fund
<b>DARE:</b> Drug Abuse Resistance Education	<b>IPBC:</b> Interpersonal Personnel Benefits Cooperative
<b>DUI:</b> Driving Under the Influence	<b>IS:</b> Information Systems
<b>EAB:</b> Emerald Ash Borer	<b>ISO:</b> Insurance Services Organization
<b>EAV:</b> Equalized Assessed Value	<b>JAWA:</b> Joint Action Water Agency
<b>EDA:</b> Economic Development Area	<b>LEED:</b> Leadership in Energy and Environmental Design
<b>EECBG:</b> Energy, Efficiency & Conservation Block Grants	<b>MABAS:</b> Mutual Aid Box Alarm System
<b>EMA:</b> Emergency Management Agency	<b>MAP:</b> Metropolitan Alliance of Police
<b>EMS:</b> Emergency Medical Services	<b>MICU:</b> Mobile Intensive Care Unit
<b>EOC:</b> Emergency Operations Center	<b>MTF:</b> Motor Fuel Tax
<b>EOP:</b> Emergency Operations Plan	<b>MUTCD:</b> Manual on Uniform Traffic Control Devices
<b>ESDA:</b> Emergency Service Disaster Agency	<b>MWRDGC:</b> Metropolitan Water Reclamation District of Greater Chicago
<b>FAST:</b> Fast Action Service Team	<b>NEMRT:</b> North East Multi-Regional Training
<b>FCC:</b> Federal Communications Commission	<b>NFPA:</b> National Fire Protection Agency
<b>FEMA:</b> Federal Emergency Management Agency	<b>NIMCAST:</b> National Incident Management System Compliance Assessment Tool
<b>FMLA:</b> Family Medical Leave Act	<b>NIMS:</b> National Incident Management System
<b>FOIA:</b> Freedom of Information Act	<b>OSFM:</b> Office of the State Fire Marshal
<b>FPB:</b> Fire Prevention Bureau	<b>PEG:</b> Public, Educational & Governmental
<b>FPS:</b> Fire Pension System	<b>POP:</b> Problem Oriented Policing
<b>FTE:</b> Full-Time Equivalent	<b>PPE:</b> Personal Protective Equipment
<b>FY:</b> Fiscal Year	<b>PPS:</b> Police Pension System
<b>GFOA:</b> Government Finance Officers Association	
<b>GIS:</b> Geographical Information Systems	

**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

