Village of Glendale Heights, IL

Annual Budget

Fiscal Year 2015/16

VILLAGE OF GLENDALE HEIGHTS, IL

Fiscal Year 2015/16
Annual Budget

VILLAGE BOARD OF TRUSTEES

Linda Jackson
Village President

Marie Schmidt
Village Clerk

Sharon Fonte
Deputy Mayor
District 2

William Schmidt
District 1

Michael Light
District 3

Pat Maritato
District 4

Chester Pojack
District 5

Mary Schroeder
District 6

VILLAGE DEPARTMENT DIRECTORS

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Raquel Becerra
Village Administrator

Roger Mabbitt
Assistant Village Administrator

Don Storino
Village Attorney

William Poling
Finance Director/Treasurer

Holly Beth Wood
Administrative Service Manager

Keith Knautz
Parks, Recreation & Facilities Director

Joanne Kalchbrenner
Community Development Director

Rachael Kaplan
Public Works Director

Michael Marron
Chief of Police

Jennifer Ferrell
Division Manager of Golf Course Operations

READER'S GUIDE
TO UNDERSTANDING THE BUDGET

This reader's guide is to assist in understanding the various sections of a complex budget document. The budget is divided into various sections, which are detailed with explanations below.

BUDGET MESSAGE

This is a message from the Village Administrator and the Finance Director about the challenges, opportunities and uncertainties the Village faces in preparing the annual operating budget. The message highlights the Village's budget priorities and the principles adhered to in developing the budget.

VILLAGE OVERVIEW

The Village Overview section gives general information about the Village of Glendale Heights including an organization chart, its mission statement, government profile, location, history, demographics and community economics.

BUDGET OVERVIEW

The Budget Overview details the overall budget process and gives a basic understanding of how the Village creates and presents a budget. It also summarizes the Village's fund structure and provides detailed explanations of the major revenue sources of the Village.

BUDGET SUMMARIES

The Budget Summaries present the Village's Operating Budget in table and chart form. The Village presents this financial information in several different ways and compares current year information to prior years in order to gain a better understanding of the flow of funds and to note significant changes year after year. Also in this section is information on staffing levels and changes in fund balances for each of the Village's funds.

BUDGET NARRATIVES

The Budget Narratives are divided by fund, then department, then division, if applicable. Each fund, as well as each department/division within each fund, will have a budget narrative. These narratives start with a description of the department/division and detail the prior year accomplishments and goals and objectives for each division. In addition, this section will also include an explanation of budget highlights for the 2015/16 fiscal year.

READER'S GUIDE
TO UNDERSTANDING THE BUDGET

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvements Program is a comprehensive 5-year plan for the development of the Village's capital facilities, infrastructure and equipment. A summary of the capital projects will be listed by fund. The budget for the Capital Improvements Program is developed and incorporated into the Annual Budget that is presented to the Village Board for approval on an annual basis.

APPENDIX

The Appendix of this document includes a brief narrative of the Village's financial policies as well as a glossary and a list of common acronyms used in this document.

GLENDALE Heights
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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Village of Glendale Heights

Illinois

For the Fiscal Year Beginning

May 1, 2014

Executive Director

Budget Message

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INTRODUCTION

The 2015/16 fiscal year operating budget is hereby respectfully submitted. Local Ordinance and State Statute require the Village to adopt an annual budget which projects both anticipated revenues and adopted expenditures/expenses for the fiscal year. The Village's operating budget serves as an excellent source of communication to our residents in terms of our purpose and goals as a municipality.

Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the Village and its management. To the best of our knowledge and belief, the enclosed data are accurate, complete and reliable in all material respects. All disclosures necessary to enable the reader to gain an understanding of the Village's budget activities have been included.

This document is an important tool for sound fiscal management. As provided for in the appropriation adoption ordinance, the legal level of control is by department or division. A budgetary system of monitoring and control has been established to ensure accountability and budgetary compliance.

As in previous years, this budget again focuses on delivering basic services the Village is responsible for as efficiently as possible. The Village has taken a number of steps over the past several years to stabilize its fiscal condition during these turbulent economic times; including, but not limited to reductions in staffing and departmental restructuring, as well as changes to programs where necessary and the introduction of newer technologies to improve efficiencies. Revenue growth and the diligent management of Village expenditures will continue to be the focus in future years in order to maintain service levels and necessary infrastructure improvements throughout the Village.

ECONOMIC OUTLOOK

Thanks in part to an economy which began during fiscal year 2014/15 to transition from recessionary to recovery, the Village was able to present an amended budget which actually reduced the impact to General Fund reserves. We see major revenues continuing to strengthen as our local economy turns the corner, and we are cautiously optimistic for the future financial outlook to remain stable. Recognizing their role as financial stewards, the Village Board in 2013 adopted a general fund balance reserve policy, and in so doing, embraced the need to ensure the financial security and solvency of the Village for many years to come.

In spite of a sometimes tentative economic climate, the Village is pleased to report that there has been significant economic development occurring in the past year. The major economic development activities are highlighted below:

NORTH AVENUE CORRIDOR

There are five TIF Districts that the Village has created in an effort to encourage appropriate economic development opportunities that focused on sustainable revenue generation.

- The Village obtained a $1.3 million FEMA grant to improve stormwater management in the Glendale Square Shopping Center.
- The Village acquired a 0.55 acre parcel in the Glendale Square Shopping Center, at less than market value, to demolish and resale for new development.
- DuPage Chrysler, Dodge, Jeep, Ram Auto Dealership constructed a new 5-acre state-of-the-art dealership that generates approximately $400,000 in new annual sales tax.
- Sunrise Chevy constructed a new sales showroom and invested over $2 million in facility improvements.
- A new property owner demolished three existing outdated facilities, purchased additional deteriorated property, and is redeveloping the site into a new Bucky's Mobil Gas Station, Convenience Center and Car Wash that will generate new sales, home-rule, food and beverage, and gas tax.
- Due to its sales success, Valli Produce grocery store constructed a 34,000 square foot addition totaling a 94,500 square foot store.
- An 81-unit upscale senior housing development called Thomas Place was constructed on a remnant parcel that is generating increased property tax.
- The Village acquired a ten acre parcel, at less than market value, for roadway realignment and a future traffic signal. This will significantly improve the parcel's value and promote economic development activity.
- There was an adaptive re-use of a former truck dealership converted to truck sales, leasing and repair.
- The Village acquired a two acre parcel, at less than market value, to promote comprehensive economic development in the newest TIF located at North Avenue and President Street.
- Broken Heart Saloon is remodeling a vacant inline space in the Glendale Square Shopping Center for a new restaurant and bar that will generate new sales, home-rule, entertainment, and food and beverage tax revenue.
- The Village is assisting AMITA Health Adventist Medical Center GlenOaks in identifying land for a medical facility that will improve their market position. In addition, AMITA Health Adventist Medical Center GlenOaks just completed a multi-million dollar remodel and expansion.

ARMY TRAIL ROAD CORRIDOR

- The Community Development Department has made significant strides in ensuring that the Army Trail Corridor remains stable with sustainable economic development activity.

- The Village Board of Trustees approved video gaming establishments. The Village currently has six operators, with three facilities on the Army Trail Corridor.
- The new property owner of Hilltop Shopping Center invested over $1.2 million dollars in a complete interior and exterior renovation which attracted new tenants.
- Q Bar, a restaurant and bar, remodeled an outdated facility in the Plaza West Lake Shopping Center that will generate sales, home-rule, entertainment, and food and beverage tax revenue.
- The Village successfully recruited Art Van Furniture Store (the most rapidly growing furniture store in the Midwest) to revamp a recently vacated facility along the Army Trail Corridor.
- A new property owner demolished two existing outdated facilities, purchased additional deteriorated property, and is redeveloping the site into a new Shell Gas Station and Convenient Store that will generate new sales, home-rule, food and beverage, and gas tax.
- Bloomingdale Plaza Shopping Center was recently acquired by a new property owner and has a 98% tenant occupancy rate. Outlot construction of a new two-tenant building, including Starbucks, has just been approved by the Village Board of Trustees.
- Pronto's Pizza remodeled an outdated facility and turned it into a new family Italian restaurant, bar and catering facility that will generate new sales, home-rule, and food and beverage tax revenue.
- One of the Village's largest sales tax generators, Super Target, created a new outlot for marketing to potential restaurants that will generate new sales, home-rule and food and beverage tax revenue.
- Hardees Restaurant has obtained approval by the Village Board of Trustees to remodel an outdated former Wendy's facility.
- Jaxx Pub and Grill remodeled an outdated facility in the Meadow Brook Shopping Center and turned it into a new restaurant and bar that will generate new sales, home-rule, entertainment, and food and beverage tax revenue.
- The Village Board of Trustees approved the annexation of 23 acres of multiple industrial properties on Calvary Drive, at Army Trail Road that generates significant new property tax and sales tax to the Village.
- The Village has joined a group of nine municipalities who are jointly marketing vacant Dominick's sites in the Chicago region. Community Development staff members are working diligently with the Dominick's broker (Albertson's) and the owner's broker (Inland). A recent meeting holds the promise of turning the site into a multi-tenant development.

OTHER ECONOMIC DEVELOPMENT ACTIVITY

- Industrial Developer Prologis obtained the Village Board of Trustees' approval to demolish an obsolete structure and construct a new speculative industrial building at 601 Regency Drive.
- EuroSportsGear is relocating to Glendale Heights to operate an indoor soccer field, health club, and apparel sales at 278 Windy Point Drive.

- KKSP Precision, located at 1688 Glen Ellyn Road, obtained a building permit for a 10,700 square foot exterior remodel for their precision machining facility.
- The Village recently approved a building permit application for Medefill, a medical device and pharmaceutical facility located at 250 Windy Point Drive.
- Stonegate Apartments located at the southwest corner of Glen Ellyn Road and Gregory Avenue changed ownership. Significant upgrades have been made to this 400-unit apartment complex including the construction of a new management/leasing office/club house.
- Hydac, a hydraulic products facility located at 430 Windy Point Drive, purchased adjoining properties next to their location to expand their operations.
- ID Commerce and Logistics, an internet fulfillment business, has relocated to Glendale Heights at 80 Internationale Drive.
- Simmons Engineering, an industrial saw manufacturer, relocated to Glendale Heights at 401 Regency Drive and has made significant interior and exterior renovations.
- Concord Marketing Solutions, a promotional merchandise distribution center, relocated within Glendale Heights to a larger 42,000 square foot facility located at 200 Exchange Boulevard.
- Public Storage Inc. built a brand new facility on a remnant property located at 2023 Schmale Road.
- Vertical Endeavors opened the largest climbing wall facility in the United States at 210 Windy Point Drive.

Due to careful strategic planning, the Village is reaping many rewards from years of sound financial management and investment in our community. The Village is in the final phase of improvements at its Civic Center campus, having recently completed the addition of a Center for Senior Citizens, Police Department, renovated Sports Hub, expansion to the Aquatic Center, and renovations of the existing Village Hall facility. Other improvements to Village properties have also taken place over the last five years, including upgrades at the Water Pollution Control Facility, Glendale Lakes Golf Club and numerous streets resurfaced or reconstructed under the Accelerated Road Program.

The total 2015/16 budget for all funds of the Village is included in this document. The total net operating and capital budget is $53,916,700, a decrease of 1.0% from $54,434,088 in 2014/15. The primary reason for this decrease in expenditures is due to a decrease in capital projects in the Bond and Capital Improvements Funds. All budgeted funds are balanced, utilizing current revenue sources or accumulated fund equity.

LONG-TERM FINANCIAL PLANNING

The Board is regularly updated on the financial status of the Village, both through monthly staff reports, and in other discussions. When it came time for the 2015/16 budget process to begin, it was quite clear that although some major revenues were starting to improve, there were still challenges both short and long-term needing to be addressed, and that required the Village Board to remain financially vigilant. The Village has a history of sound planning and financial

practices, as evidenced and re-affirmed by an excellent Aa2 credit rating from Moody's Investors Service.

The Capital Improvements Program (CIP) is the Village's comprehensive multi-year plan for the development of the Village's capital facilities, infrastructure and improvements. Capital projects include all vehicles, in addition to projects that cost more than $10,000 over the life of the project. The plan outlines the capital projects that are expected to take place over the next five years and is designed to ensure that capital improvements will be made when and where they are needed, and that the Village will have the funds to pay for and maintain them. Each year, projects are reviewed for need and cost, and are incorporated in the annual budget to the extent that funds are available.

The Village's first Comprehensive Plan was prepared by outside consultants and was adopted in 1972. The Comprehensive Plan is intended to guide the long range development of the Village. A broad array of development related issues are discussed in the plan, including transportation, land use, and economic development. The general guidance provided by the plan is considered when new developments are proposed and when specific programs are considered for implementation by the Village. Over time, it is expected that the broad policies in the plan may need to be adapted to meet changing conditions. Many of the policies of the plan are proposed with this need for flexibility in mind.

Annually, the Village revisits its strategic plan related to the Community Development Block Grant (CDBG) program. This plan guides the programs that the Village will undertake each year. In addition, the Village must prepare an Annual Action Plan that describes the actions to be taken in a specific program year. To ensure public participation, the Village holds a public hearing, accepts public comment, and issues public notices.

The Village also has in place several long-term financial policies, covering areas such as, capital replacement, technology, basis of accounting versus basis of budgeting, debt issuance, cash management and investments, and budget development and adjustment. More information regarding these policies can be found in the Appendix of this document.

REVIEW OF BUDGET YEAR 2014/15

In the 2014/15 approved budget, the Village projected a 1.7% increase in General Fund revenues and a 2.5% increase in expenditures. These revenue increases were primarily due to the increases in the sales and income tax line items, as well as building permit fees applicable to the General Fund. The increase in expenditures is mostly due to contracted salary adjustments and related heath and other employee benefit increases, as well as continuing commitments from General Fund reserves towards maintaining level debt service expenditures, and the accelerated eradication of the diseased trees on all Village properties affected by the Emerald Ash Borer. Had these two items been removed from the budget, the General Fund operating budget would be balanced. Growth in the Village's revenues has still been somewhat tepid and, therefore, expenses had to be kept in check. As had been done in the past few years, the contribution of

the General Fund to fund capital expenditures was kept at a minimum in the 2014/15 budget due to the lack of growth in the Village's revenue base.

2014/15 ACTUAL RESULTS

Currently, General Fund revenues, which were budgeted at $21,382,432, are projected to end the fiscal year $1,359,155 over budget, which is 6.4%. Spending, as always, is still being monitored closely and because of this, General Fund expenditures are expected to be $395,482 over budget, resulting in an overall surplus for the general fund of $802,012. The Village is moving forward into FY 2015/16 encouraged that revenues will continue to improve and experience sustained increases.

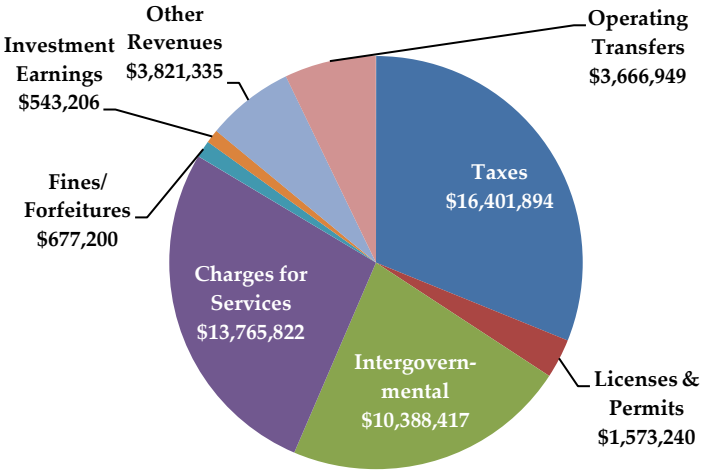
2015/16 OPERATING BUDGET OVERVIEW

In the 2015/16 budget, the Village is experiencing an increase of $51,359 or 0.2% in General Fund revenues from the 2014/15 budget and a $110,302 decrease or 0.5% in expenditures. The growth in revenues comes primarily from the Intergovernmental sector, as income from sales taxes and income taxes reflects an improving economy, while the expenditure decrease is almost all related to the aggressive tree removal program implemented and completed in the prior fiscal year.

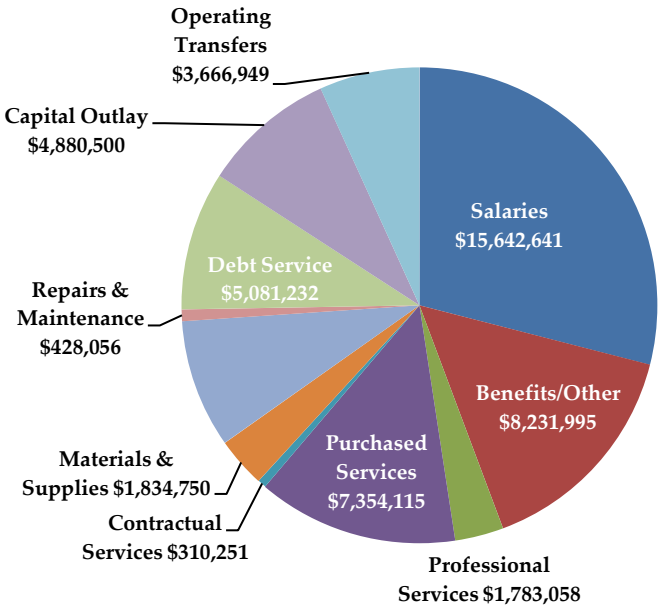
As with the past couple of budget years, departments were initially held to a zero or minimal increase in discretionary line items within their budgets. Departments continue to learn to be vigilant in their use of the limited resources available, as well as being innovative with methods of service delivery and with other resources that could be utilized.

The projected operating fund revenues, without operating transfers, total $47,496,114, a 3.8% decrease from 2014/15. The primary reason for this is due to a decrease in interest/investment earnings attributable to the Pension Trust Fund.

The chart below summarizes 2015/16 proposed budgeted revenues by source for all funds:



The operating budgeted expenditures, exclusive of interfund transfers and capital projects, for 2016 totals $45,369,251. This represents a 0.6.% increase from the 2014/15 operating budget. The 2015/16 operating budget for all funds, including transfers and capital projects, shows expenditures/expenses exceeding revenues by $2,753,637. The main reason for this is attributable to capital expenditures being budgeted in 2015/16 using accumulated reserve funds. The following chart summarizes the 2015/16 budgeted expenditures/expenses by object for all funds:



PROPERTY TAXES

Last year at this time, the equalized assessed valuation (EAV) of the Village was projected to decrease again, though not as dramatically, down $7,870,608 to $550,393,256 due to continuing volatility being experienced in the housing market. The Village used information obtained from both Bloomingdale and Milton Townships, which supported decreases of 1.8% and 10.39%, respectively. Despite the increase in the current year, the overall Village tax levy is less than it was in 2009.

A substantial portion of the property tax levy (about 27%) is for outstanding debt service. These amounts are all determined based on the amount of principal and interest payments that will be paid during the budget year. When bonds are issued, other revenue sources are sometimes dedicated to pay off the bonds. For example, bond issues for the road program are funded partly with Home Rule Sales Tax funds. When there are other revenue sources dedicated to the bond issues, these amounts are abated from the property tax levy and the overall levy is then reduced. Almost 60% ($3,007,586) of the total 2014 tax levy allocated to debt service ($5,081,233) is being abated.

PERSONNEL

As part of a long-term strategic plan, the Village Board continues to support staffing levels throughout all Departments that match tasks and responsibilities with available funding resources. Several departments have undergone restructuring in the last few years; and since 2007, the Village has decreased the full-time employment of the Village to 198 from 230, mainly through natural attrition. More recently, the Village owned Golf Course instituted a significant restructure plan that incorporated:

- Instituting two comprehensive personnel restructuring plans during the last five years that included flat rating waitstaff and eliminating gratuity in the banquet facility; and reducing in staff in golf administration and golf course grounds maintenance;
- Golf operations and monitoring being moved under Village Administration to aggressively review revenue and expenses and explore all reasonable options.
- Limiting the food and beverage restaurant facility to banquet facilities and menu items for golfing clientele, and closing non-profitable operations such as the night time restaurant operations;
- Instituting new food and beverage rules to reduce waste and potential abuse;

Total personnel expenditures/expenses, which includes benefits, represents 52.6% of the total operating costs (excluding capital outlay and operating transfers) for all funds.

CAPITAL IMPROVEMENTS PROJECTS

Having nearly completed an aggressive bond and build program which began in 2007, the Village now finds itself back into a more traditional pattern of planning and financing capital expenditures on funds available or pay as you go strategy. Although the use of bond proceeds cannot be ruled out should it be deemed in the Village's best interest, such option will likely not take place in the immediate term until housing values are stabilized and core revenues show consistent increase.

SUMMARY

In conclusion, it is anticipated that true economic recovery is no longer just something on the horizon, but rather, being experienced presently. The Bloomingdale Township Assessor's Office has provided very preliminary information which suggests a small increase in Equalized Assessed Values beginning in 2015, and continuing to trend in positive territory thereafter. Nonetheless, the Village of Glendale Heights remains postured and challenged to monitor how Village services are provided and be open to innovation in terms of the utilization of resources within the 2015/16 Operating Budget. Providing predictable, stable and high quality services to our residents and businesses continues to be our main focus. We believe this budget establishes a financial foundation for the Village Board to accomplish their goals. Our ongoing, combined efforts will ensure the Village of Glendale Heights can continue to provide the traditional high level of service to the residents and businesses of Glendale Heights.

Public Hearing and Notice of Availability of Budget

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

AWARD

For the second year in a row, the Village was a recipient of the Government Finance Officers Association of the United States and Canada (GFOA) Distinguished Budget Presentation Award for its annual budget for the fiscal year beginning May 1, 2014. This is a significant achievement by the Village and reflects the commitment of the Board and staff to meet the highest principles of governmental budgeting. In order to receive this award, a governmental entity unit must publish a budget document that meets nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well the budget serves as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget will conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

ACKNOWLEDGMENTS

The Village's budget is the culmination of the time and hard work of many people. We would like to extend our sincere appreciation to the Village President and entire Board of Trustees, as well as all members of the Executive Staff for their tireless dedication and assistance during the budget process.

Critically reviewing, assessing and adjusting policies and practices can be challenging. But if the community is to continue to progress and to remain financially stable, this process is necessary in order to achieve the goals as set forth by the Village Board.

Respectfully submitted,

Raquel L. Becerra, M.P.A.	William Poling
Village Administrator	Finance Director

VILLAGE OVERVIEW

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GOVERNMENT PROFILE

The Village of Glendale Heights is a home rule municipality under the Constitution of the State of Illinois (the "State"). The Village is governed by a Village President and Board of Trustees. The Village President and Village Clerk are elected at large for four-year terms. Six trustees are elected by district and serve staggered four-year terms. Serving under the Village President is the appointed Village Administrator who directs the management of the Village and eight appointed department directors, including the Finance Director and Chief of Police. The Village President also appoints consulting firms that serve as Village Attorney and Village Engineer. The Village provides a full range of services including police protection, public works, building permits, inspection and community development, recreation and social events, health, human and senior services, water and sewer, and other general government services.

Village employees are represented by five separate bargaining unit contracts. Patrol Officers and Sergeants of the Village's Police Department are represented by the Fraternal Order of Police ("FOP") in two separate bargaining units. The Village's public works, parks and facilities employees are represented by Teamsters Local 700 in two separate bargaining units. Clerical staff and certain other employees are represented by the American Federation of State, County and Municipal Employees, Local 3768 ("AFSCME") in one bargaining unit. All contracts expired April 30, 2015.

PARKS & RECREATION

The Village has a Parks, Recreation, and Facilities Department, as opposed to a separate Park District. The Village owns and maintains 22 parks, playgrounds, and open space totaling 254 acres, including a 64-acre central community park, which has an extensive bike and walking path system, various lighted athletic fields, handicap accessible playground, skate park, gazebo, and concession stand.

Hundreds of residents were on hand for the grand re-opening of the Sports Hub on September 14, 2013. The Sports Hub facility offers indoor recreation programs for all age groups. The facility also offers four preschool classrooms, three gymnasiums that hold activities such as basketball, volleyball and gymnastics, an indoor soccer field house, a racquetball court, and dance studios. The newly renovated facility features 4,000 square feet of additional programming space, including dance and fitness studios, a new fitness center, new indoor/outdoor playground equipment, party room, preschool facility enhancements and a gymnasium expansion. Residents can also improve their health and wellness by walking on the indoor track, using the new Fitness Center, or participating in a variety of group fitness offerings.

The Aquatic Center, built in 1997 offers a zero depth entry pool, sloping to a maximum depth of five feet, a six lane competitive lap swimming area, two water slides and a water play area. Sand volleyball courts, sand play area, sundeck and concession area are also available. The Aquatic Center was renovated and celebrated its grand re-opening on July 4, 2012, creating a new aquatic experience with multiple attractions which would add thrills that hold the attention of young and the young at heart. The new features include a high dive, low dive, drop slide and the FlowRider (a surf simulator.)

GOLF CLUB

Glendale Lakes Golf Club is a Village-owned and operated facility. The golf course features an 18-hole championship design by Dick Nugent that offers bent grass tees, fairways and greens, manicured to the highest professional standards. The clubhouse also offers a restaurant that is open for lunch and dinner. The banquet rooms can accommodate events with up to 250 people for golf outings, weddings, parties and business meetings. In 2013, Glendale Lakes generated over 25,000 rounds of golf.

CENTER FOR SENIOR CITIZENS

The Glendale Heights Center for Senior Citizens is open year round and has over 2,000 members that use the facility throughout the year. The new facility was opened on August 1, 2010, and offers a variety of programs, as well as senior trips, salon services, shopping, crafts and affordable transportation. The Center offers its members use of a game room, arts and crafts room, sewing room, exercise room, and library. The Center also has a

beautiful Community Room that can seat up to 140 people, and has an attached lighted outdoor veranda.

PUBLIC WORKS

The Village was successful in its application for the Federal Emergency Management Agency (FEMA) grant to alleviate flooding around the James Court, and the Glendale Square Shopping Center off North Avenue. This has been a key project for the Village with a total estimated cost of $1.8 million. The Village is currently preparing the detailed design of this project with a consulting engineer in the summer of 2015, and construction is expected to commence in early spring 2016. In addition, the Western Avenue realignment project which connected Western Avenue's intersection with North Avenue, and realigned this with the intersection of Pearl Avenue was successfully constructed this year. The project consisted of new roadways, construction of a detention pond, and the realignment of services which alleviated flooding to the area, as well as redefined and revalued land along North Avenue. The Village continued its commitment to an aggressive road improvement program spending over $1.2 million in MFT funds on ten streets. The Streets Division constructed various storm water projects throughout the Village to alleviate flooding and replace deteriorated pipe-work. This is the third year staff completed larger in-house projects. Staff installed over 700 feet of new storm water pipe and structures at two locations, Gerald Avenue and Scarboro Drive detention pond. At the Village's Historical House, the Streets Division installed a new storm water sewer system to alleviate water runoff from the parking lot, installed parking lot lighting and repaved the parking lot. The Streets Division staff also continued to improve streets throughout the Village as part of the in-house road program overlaying Glengary Drive, Altgeld Avenue and Scott Street.

The Streets Division Staff responded to 27 snow and ice events throughout the winter season plowing and de-icing 76 center lane miles of roadway and 147 courts. The Streets Division also responded to 31 separate flood control events including clearing of storm inlets and streams to alleviate standing water on roadways. Additionally, the Division responded to 727 work orders throughout the year. The Streets Division staff members participated in a variety of training opportunities, from NIPSTA, Competent Person Trenching and Shoring, Electrical Safety, Confined Space Entry and Clean Air Rescue.

UTILITIES DIVISION & WATER POLLUTION CONTROL FACILITY

Major improvements continued to upgrade the Village's sanitary sewer distribution system with the rehabilitation to one of seven lift stations owned by the Village. The lift station located at 801 Regency Drive was retro-fitted into a submersible pump station eliminating confined space entries for maintenance purposes, as well as increasing energy efficiency with the use of new smart drive technologies.

Utilities Division staff televised the internal condition of the public sewers, and completed one of six catchment areas with approximately 70,000 feet of sewer mains being televised to identify necessary future repairs. Additionally, this televising footage along with condition assessment reports have been linked to the Village's GIS system to assist with overall management of the public sewer system.

The Utilities Division improved the Village's water infrastructure with the rehabilitation of one of the elevated water towers located at 1666 Glen Ellyn Road. The work included the repainting of the tower both inside and out, various remedial repairs, and the installation of a new mixer system to help improve water quality. The Village has contracted with Utility Services Inc. to undertake the long-term maintenance and repair of this tower over the next 10 years, which will include repainting the tower when needed.

Maintenance was performed to the water infrastructure by the Village's Utilities Division staff, including flushing the entire system of 76 miles of water mains to improve water quality as well as remove turbidity. The staff also maintained 1,315 hydrants, repaired 64 water leaks, as well as maintained pumping stations to conform to all of the Illinois Environmental Protection Agency's (IEPA) regulations and sampling.

The Village's Water Pollution Control Facility (WPCF) processed over one billion gallons of wastewater this year within IEPA guidelines and regulations. The WPCF operated the entire year without a single odor complaint.

The Facility is currently conducting a Local Limit study that will set various discharge limits in the local ordinance for conventional and industrial wastewater. The study provides the mechanism for the Village to establish best management practices in processing conventional and industrial discharges in the wastewater stream.

The WPCF is also working on issuing Industrial discharge permits. Local businesses were surveyed as part of the permit process and based upon production

processes, permits were issued that set limits on the amount of pollutants that a business can discharge into the Village's Sanitary Sewer System.

Staff is also working to reduce Phosphorus and Nitrogen in the Plant's discharge. This will help reduce the growth of algae which can reduce oxygen levels in the receiving stream and water quality, which may be harmful to aquatic life.

FLEETS DIVISION

The Fleets Division of Public Works is responsible for keeping all Village vehicles and equipment in a safe and functional working order. This includes vehicles such as police patrol cars as well as small pumps and chainsaws used during storm cleanups and emergencies.

Fleets Division staff performed an average of 119 preventative maintenance inspections per month, an increase of over 9% from the previous year. Performing preventative maintenance inspections makes it possible to control costs and find potential issues before they become costly repairs. It also extends the life of the Village's fleet.

Fleets staff also undertakes corrective measures. These are necessary unscheduled repairs that arise from day-to-day operations performed throughout the Village by the various departments. By the Fleets Divisions careful inspection processes and attention to detail, corrective measures have been reduced by 3% compared to 2013.

Fleets Division also assisted with the acquisition of new vehicles and equipment, particularly with preparing specifications for specialized items, as well as the decommissioning of vehicles that are deemed beyond their useful life and are prepared for auction.

Fleets Division makes every effort to follow the Village wide recycling program and recycle used engine oil. Over 1,000 gallons of used engine oil was sold for recycling in 2014. Staff are also working towards a paperless system of Fleets Division record keeping.

ENGINEERING DIVISION

The Engineering Division ensures that the Village upholds all local, state and federal mandates, including storm water management compliance and erosion control inspections on active construction sites. In 2014, the division reviewed over 150 permit applications including engineering drawings and storm water reports.

The Division also provided contract supervision and construction observation for large road projects, including overseeing the realignment of Western Avenue. The realignment improved Western Avenue's connection to North Avenue and included the creation of a wetland style pond for storm water detention.

Elementary education is primarily provided by Marquardt School District 15 and Queen Bee School

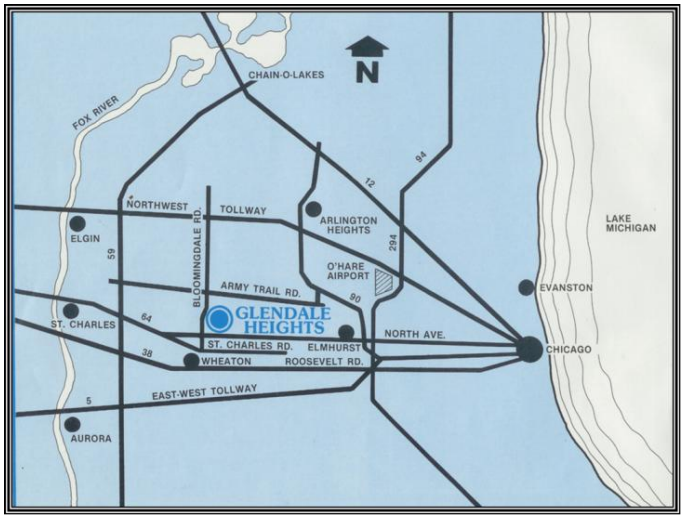
District 16. There is also one parochial school, St. Matthew's School, that serves the Village. Secondary education is provided by DuPage High School District 87.

The Village is served by the Glenside Public Library District. The Library operates a central facility that serves a population of over 34,000 residents in Glendale Heights and Glen Ellyn Countryside.

Fire protection and ambulance services are provided by the Glenside Fire Protection District, Bloomingdale Fire Protection District, and Carol Stream Fire Protection District, all of which are separate units of government.

LOCATION

The Village of Glendale Heights is located approximately 40 miles northwest of the City of Chicago, in DuPage County. One of Glendale Heights' key assets is its location on the regional highway network. The Village is easily accessible via Interstate 290 (Eisenhower Expressway), located less than two miles to the north and east of the Village, and Interstate 355 (North-South Toll Way), located less than one mile to the east of the Village. State Route 64 (North Avenue) crosses the southern section of the Village and State Route 20 (Lake Street) is located just to the north of the Village. O'Hare International Airport is approximately 15 miles northeast of the Village. The Village has nine business parks totaling 465 acres predominately located along the Chicago Central and Pacific Railroad corridor. The total incorporated land area is approximately six (6) square miles, with a total of twenty-two (22) parks that make up the total of three hundred and two (302) acres of zoned parks or forest preserves.



CLIMATE

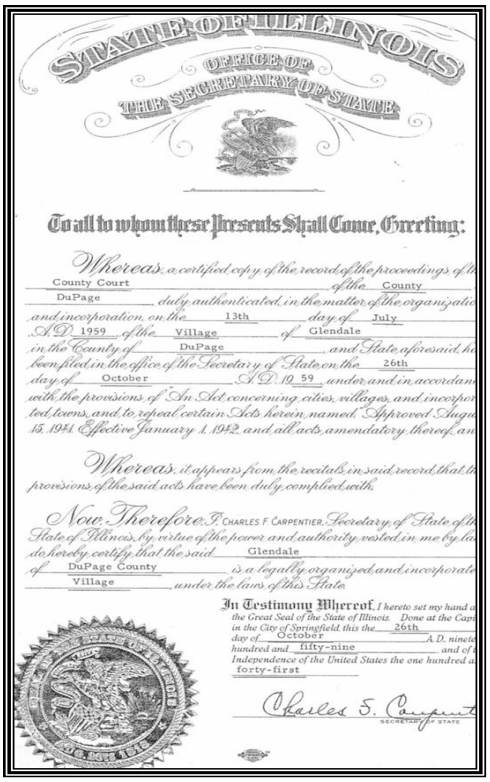
Average Annual Rainfall: 36.00 inches
Average Annual Snowfall: 38.00 inches
Average Temperature (in degrees Fahrenheit):

	High/Low
January	29.4/12.4
February	34.0/16.6
March	45.3/26.2
April	59.5/37.0
May	71.0/47.0
June	80.9/56.9
July	84.7/61.6
August	83.0/60.2
September	75.7/52.1
October	63.7/40.7
November	47.5/29.8
December	34.2/18.4

HISTORY

Until 1958 the area that is now Glendale Heights was largely rural with the exception of small pockets of subdivisions, on the east side of Bloomingdale Road, north of North Avenue, Glen Ellyn Countryside had been subdivided in 1951. During 1958, Midland Enterprises, operated by

Charles and Harold Reskin, bought two farms on Glen Ellyn Road, north of North Avenue. The first houses were built that year on Glen Ellyn Road and Larry Lane near Fullerton Avenue.



STATE OF ILLINOIS
OFFICE OF
THE SECRETARY OF STATE

To all to whom these Presents Shall Come, Greeting:

Whereas, a certified copy of the record of the proceedings of the County Court of the County DuPage duly authenticated, in the matter of the organization and incorporation, on the 13th day of July A.D. 1959 of the Village of Glendale in the County of DuPage and State aforesaid, has been filed in the office of the Secretary of State on the 26th day of October A.D. 19 59 under and in accordance with the provisions of "An Act concerning cities, villages, and incorporated towns, and to repeal certain Acts herein named" Approved August 15, 1941, Effective January 1, 1942, and all acts amendatory thereof, and

Whereas, it appears from the recitals in said record that the provisions of the said acts have been duly complied with.

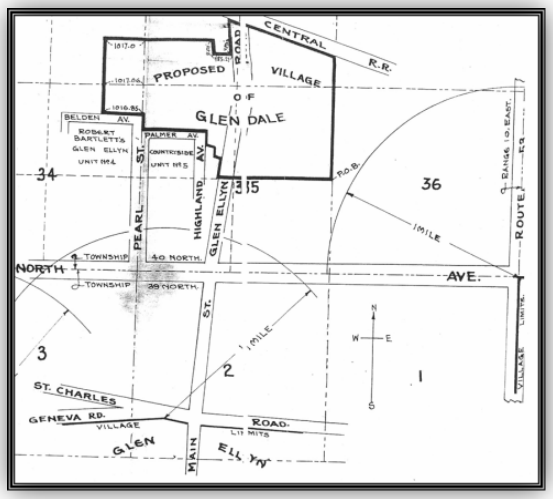
Now Therefore, I, CHARLES F. CARPENTIER, Secretary of State of the State of Illinois, by virtue of the power and authority vested in me by law, do hereby certify that the said Glendale of DuPage County Village is a legally organized and incorporated under the laws of this State.

In Testimony Whereof, I hereto set my hand and the Great Seal of the State of Illinois. Done at the Capitol in the City of Springfield this the 26th day of October A.D. nineteen hundred and fifty-nine and of the Independence of the United States the one hundred and forty-first

Charles F. Carpentier
SECRETARY OF STATE

By early summer of 1959 with a population of 104, a petition to incorporate was circulated and filed on June 16, 1959. On July 13, 1959 the court declared the Village organized and the first election was held on August 2, 1959. The first meeting of the Village board was September 1, 1959 at the home of the newly elected Village President Anthony Larry. Though incorporated as Glendale, the name was changed to Glendale Heights in March 1960 because of a conflict with another Glendale in southern Illinois. The name chosen as "Glendale" is appropriate, as it reflects a close geographic identity with two neighbors, Glen Ellyn to the south and Bloomingdale to the north. "Heights" describes the unique topography of the Village as it rests on two distinct elevations with a 100-foot variation.

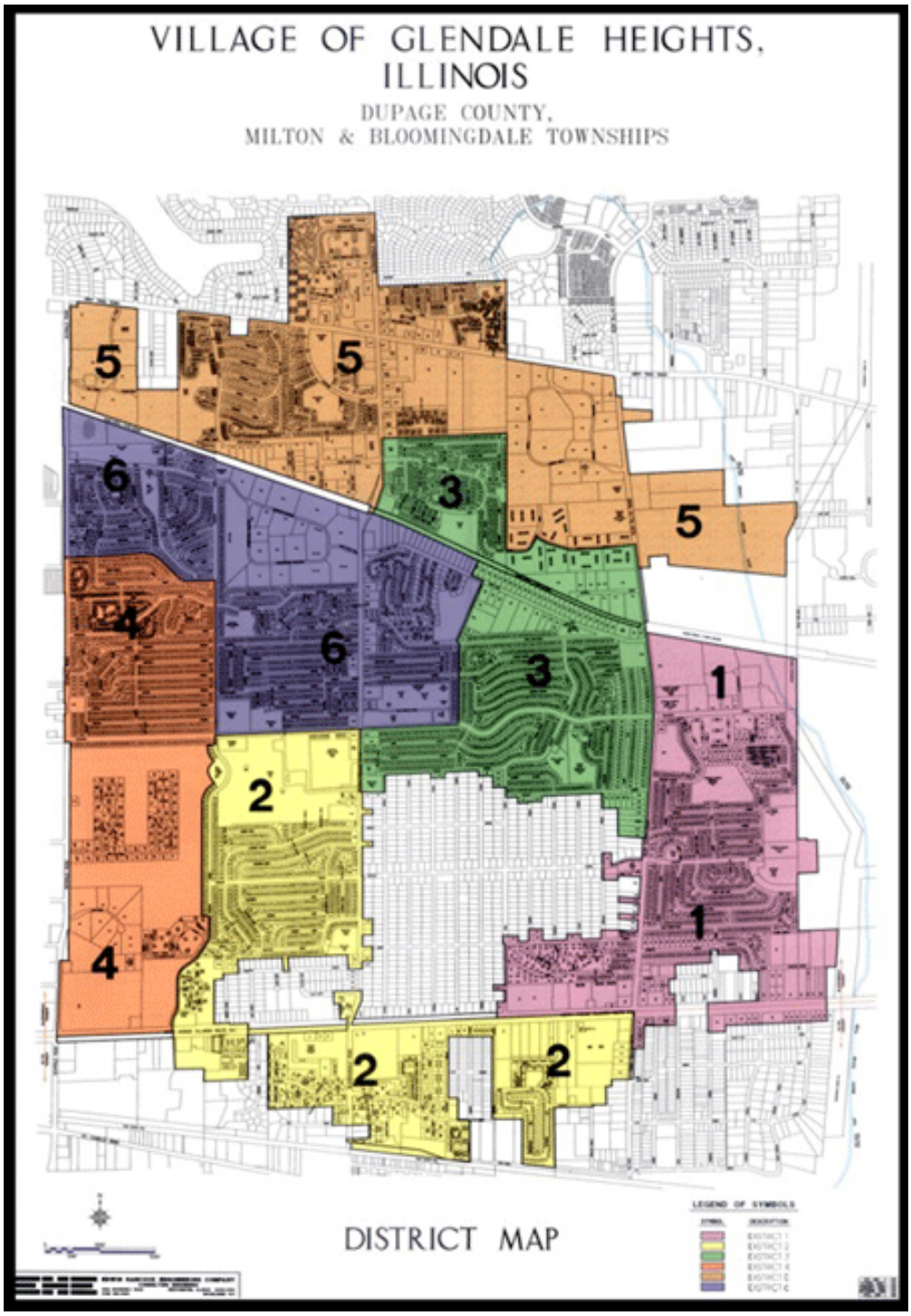
Today Glendale Heights is a mature residential, suburban community. Over the years, the Village has experienced welcomed and significant growth, both in population and within the business community. Its landscape is dotted with ranch homes, split levels, apartments, condominiums, shopping centers, churches, industrial business parks, beautiful community and neighborhood parks, modern service facilities, and three excellent elementary school systems. The positive influence of many improvements in the Village, including the opening of Menards and Valli Produce, the accelerated Road Repair Program, the revitalization of Concorde Green Shopping Center, the Reconstruction of Reskin Park, and



the Construction of the new Senior/Community Center, all unmistakably echo the vibrant character and the vitality of the community. Glendale Heights has become an attractive, growing community, which boasts within its boundaries modern business parks, AMITA Health Adventist Medical Center GlenOaks, and the beautiful Glendale Lakes Golf Club, which is owned and managed by the Village of Glendale Heights.

The current, official population of the Village is 34,208 as of the 2010 census. The Village of Glendale Heights is dedicated to maintaining its progressive atmosphere, while offering its residents superior community amenities and services that respect the concerns of residents, while striving to provide a safe, viable community in which to live.

DISTRICT MAP



President: Linda Jackson, at-Large

District 1: Trustee Bill Schmidt

District 2: Trustee, Deputy Mayor Sharon Fonte

District 3: Trustee Michael Light

District 4: Trustee Pat Maritato

District 5: Trustee Chester Pojack

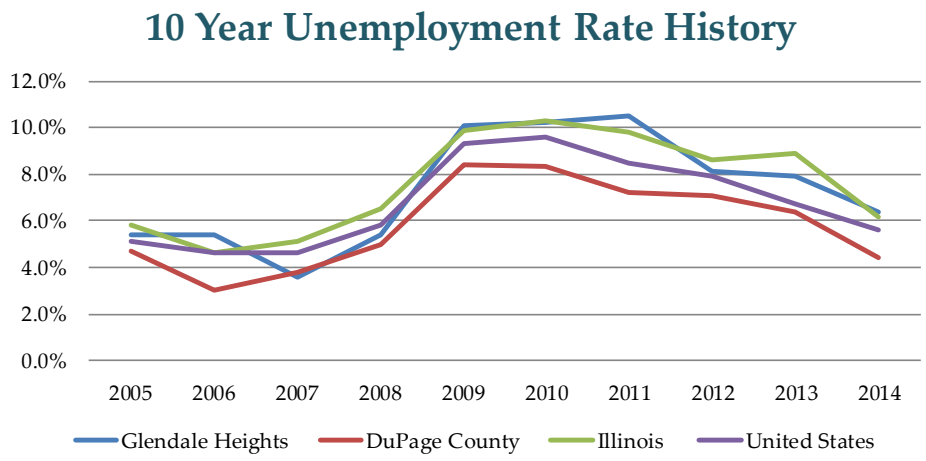
District 6: Trustee Mary Schroeder

VILLAGE PROFILE AT A GLANCE

DEMOGRAPHIC	2000 NUMBER	2000 PRECENT OF TOTAL	2010 NUMBER	2010 PRECENT OF TOTAL	PERCENT CHANGE
POPULATION	31,765	100.0%	34,208	100.0%	7.69%
AGE:					
Under 5 Years	2,528	8.0%	2,646	7.7%	4.67%
5 to 19 Years	7,009	22.1%	7,396	21.6%	5.52%
20 to 34 Years	9,023	28.4%	8,777	25.7%	-2.73%
35 to 64 Years	11,621	36.6%	12,912	37.7%	11.11%
65+ Years	1,584	5.0%	2,477	7.2%	56.38%
Median Age	32.80		32.00		-2%
GENDER					
Male	16,210	51.0%	17,407	50.9%	7.38%
Female	15,555	49.0%	16,801	49.1%	8.01%
RACE					
White alone	20,263	63.8%	17,953	52.5%	-11.40%
Black or African American alone	1,537	4.8%	2,005	5.9%	30.45%
American Indian and Alaskan native alone	95	0.3%	206	0.6%	116.84%
Asian alone	6,345	20.0%	7,575	22.1%	19.39%
Native Hawaiian or Other Pacific native alone	25	0.1%	24	0.1%	-4.00%
Some other race alone	2,576	8.1%	5,271	15.4%	104.62%
2 or more races	924	2.9%	1,174	3.4%	27.06%
HISPANIC ORIGIN					
Persons of Hispanic or Latino Origin	5,842	18.4%	10,512	30.7%	79.94%
Persons Not of Hispanic or Latino Origin	25,923	81.6%	23,696	69.3%	-8.59%
INCOME LEVEL OF RESIDENTS					
Median Family Income	56,285		68,183		21.14%
Per Capita Income	21,911		36,307		65.70%
Unemployement Percentage	3.30%		10.20%		209.09%
EDUCATION					
Level in years of formal schooling	14.60		14.70		0.68%
School Enrollment	13,729		14,146		3.04%
HOUSING CHARACTERISTICS:					
Total Housing Units	11,296	100.0%	11,864	100.0%	5.03%
Occupied	10,980	97.2%	11,257	94.9%	2.52%
Vacant	316	2.8%	607	5.1%	92.09%
Owner Occupied	7,756	68.7%	7,605	64.1%	-1.95%
Renter Occupied	3,224	28.5%	3,652	30.8%	13.28%
PROPERTY TAXES:					
Assessed Value	494,206,178		865,053,328		75.04%
Share of Total Tax Rate Levied by Village:	4.70		4.30		-8.51%
Total Tax Rate	0.9361		0.8637		-7.73%

SOURCE: US Census Bureau, 2000 Census and 2010 Census

COMMUNITY ECONOMIC PROFILE



Over 18,341 people are employed by the more than 484 businesses operating in Glendale Heights. The employees are drawn from a pool of 2.8 million workers who reside within a 60-minute commute of the Village. As the nation continues to experience high unemployment rates, with the State of Illinois amongst the highest, the Village mimics the same trend. However, at the end of 2014, the Village was just above the unemployment rate for the State of Illinois. As the United States and local economies continue to show small signs of improvement, the unemployment rate has also been showing signs of a healthier economy. The unemployment rates dropped on average 1.80% points between 2013 and 2014 in the United States, DuPage County, Illinois and Glendale Heights respectively.

2010 Employment by Job Type for Civilian Population (Age 16+)	Glendale Heights, IL		Illinois	United States
White Collar:	11,495	73.40%	75.39%	74.72%
Blue Collar:	4,165	26.60%	24.61%	25.28%
Sales and Office:	5,581	32.55%	27.14%	26.38%
Professional and Related:	3,227	18.82%	21.63%	21.78%
Production, Transportation, and Material Moving:	2,756	16.07%	13.78%	12.88%
Management, Business, and Financial Operations:	2,687	15.67%	17.01%	16.09%
Service:	1,478	8.62%	12.54%	13.50%
Construction, Extraction, and Maintenance:	1,409	8.22%	7.70%	8.85%
Farming, Fishing, and Forestry:	9	0.05%	0.20%	0.51%

One of Glendale Heights' key assets is its location on the regional highway network. The Village's industrial and commercial districts are the foundation of its fiscal health because State shared sales tax revenue is one of the Village's largest sources of revenue. Businesses located throughout the community include a wide variety of food stores, restaurants, merchandise, and professional services for residents, as well as neighbors in nearby towns. There is over one million square feet of retail space located primarily in twenty-one shopping centers in the Village, plus some large stand alone retailers such as Target, Home Depot, Menards, and three large automobile dealerships.

There is evidence throughout the Village that the economy is beginning to rebound. Although it will take some time to see the impact, home sales are increasing and the number of vacant homes is decreasing. The Community Development Department continues its efforts to encourage economic development, and ensure that property owners are maintaining their homes to help improve property values.

In addition to encouraging new development, the Village is continuing to work with property owners and developers to make improvements to their buildings or tear down obsolete facilities and construct new businesses. In 2014, the Mayor and Village Board approved construction of a new, state of the art, Shell Gas Station with a convenience store and car wash at the northeast corner of Army Trail Road and Bloomingdale Road. The new facility will replace the former gas station and barber college, which were recently vacated.

The deteriorated structures have been demolished and construction should begin shortly. The Village is continuing to work with Bucky's on the construction of their new facility at 602 North Avenue. They will be demolishing the vacant restaurant and two homes in order to construct a new gas station at our North Avenue gateway into the community.

One of our long-term and highly successful businesses, Sunrise Chevrolet, constructed a new building next to their new car showroom, which is dedicated to used car sales. The building strengthens Sunrise Chevy's position in the marketplace and is a benefit to the Village of Glendale Heights.

In addition to commercial development, there has been significant activity within the Village's Industrial Parks, which is another indication that the economy is improving. Some examples of the activity include the relocation of the Sub Zero facility to a new location in Glendale Heights, the expansion of Medefill, and the decision by Simmons Engineering to relocate their operation to Glendale Heights at 400 Regency Drive.

Another major addition to our industrial area is the opening of Vertical Endeavors, located at the northeast corner of Bloomingdale Road and Windy Point Drive. Vertical Endeavors, the

largest climbing wall facility in the country, is open to experts and novices alike. They offer team competition, classes, scouting activities and open time for climbing.

The Village also annexed the industrial area on the south side of Army Trail Road, along Cavalry Drive. The area includes a mix of industrial and service businesses that were developed in DuPage County. With the annexation, the Village is able to gain zoning and property maintenance control and improve the Village's tax base.

The Village has been working closely with AMITA Health Adventist Medical Center GlenOaks as they make significant improvements to their facility. They completed construction of the courtyard infill project and are continuing with their patient room upgrades. This follows on the heels of pharmacy upgrades, surgical expansion and the addition of a wound care center.

GlenOaks has made a significant investment in improving the hospital and giving back to the community through participation in many community events such as the annual Family Health and Safety Fair and the Charity Golf Classic.

The Community Development Department worked closely with other taxing districts as they made improvements to their facilities, including Marquardt School District #15, Queen Bee School District #16, Glenside Public Library and Glenside Fire Protection District.

In addition to new businesses moving into town and existing businesses investing in remodeling and expanding in Glendale Heights, our residents are also investing in the community. The Community Development Department reviewed and issued a total of 2,123 building permits in 2014, compared to 1,839 building permits in 2013, 1,792 in 2012 and 1,610 in 2011. We are seeing an increase in the number of permits for room additions and accessory structures like decks and patios, which indicates the strong investment owners are making in their properties. Staff conducts building inspections related to each permit, as well as performs real estate transfer inspections, business license inspections and rental property inspections.

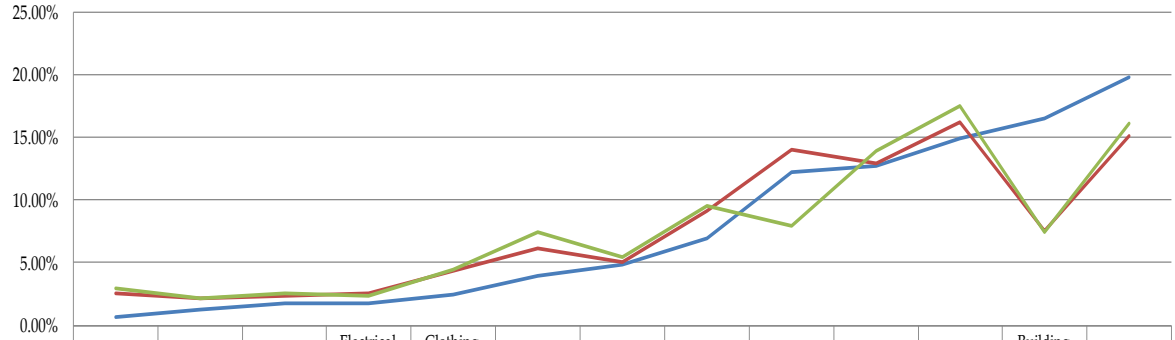
The Village of Glendale Heights is an attractive community for investors because of the reasonable home prices. Many investors are purchasing homes, making improvements and selling them, while others are purchasing homes and renting them. We welcome these investors provided that they comply with Village codes and ordinances. The Community Development Department staff works with them to ensure that proper permits are obtained, building codes are followed, and the properties are maintained, so the investment properties can contribute to improving property values.

The Village continues to focus on code enforcement efforts aimed toward maintaining properties and stable property values. The Community Development Department provides notices to those investors and property owners who are not maintaining their properties and gives them an opportunity to correct any violations. A majority of property owners bring their properties into compliance, but if an owner does not address violations, staff issues citations. The Community Development Department issued 790 citations in 2014 in an effort to maintain property standards within the Village.

We also manage the rental licensing program by inspecting over 2,076 single family rental homes in 2014 to ensure that landlords are maintaining their properties and providing a safe living environment. The number of rental homes has more than doubled from 988 to 2,065 in the past six years. The Community Development Department and Police Department also work closely on the Crime Free Rental Housing regulations to hold landlords accountable for allowing tenants who violate the law to continue to rent their properties. The rental licensing and crime free housing programs help ensure that our neighborhoods are safe and well-maintained.

A new Tax Increment Financing District, known as TIF 5, was created at the southeast corner of President Street and North Avenue to help spur economic development in the area. Staff works with the Finance Department and other departments to manage the new TIF, as well as the other four TIF Districts in the Village to ensure that improvements are properly budgeted and the financial status is appropriately relayed to the State of Illinois and other taxing bodies.

PERCENTAGE OF SALES REVENUE BY TYPE



	Misc. Store	Sporting Goods Store	Home Furnishings Store	Electrical and Appliances Store	Clothing and Accessories Store	Gasoline Stations Store	Health and Personal Care Store	Food Services	Nonstore Purchases	Food and Beverage Store	General Merchandise Store	Building Materials and Garden Store	Motor Vehicles Store
Glendale Heights	0.65%	1.27%	1.76%	1.77%	2.48%	3.97%	4.88%	6.95%	12.22%	12.74%	14.89%	16.56%	19.86%
Illinois	2.59%	2.12%	2.36%	2.55%	4.33%	6.10%	5.03%	9.17%	13.99%	12.92%	16.22%	7.52%	15.10%
United States	2.94%	2.20%	2.53%	2.37%	4.47%	7.46%	5.41%	9.50%	7.98%	13.98%	17.57%	7.42%	16.16%

Community Development Department staff worked with residents, developers and contractors to provide information and assist with zoning and building questions. They responded to 233 Freedom of Information Act requests in 2014, and provided zoning verification letters and floodplain information to property owners upon request. The Community Development Department is also the liaison to several commissions and committees including the Appearance Commission, Plan Commission and Property Enhancement Committee.

The Village continues to face the challenges of the high number of foreclosures that has impacted several localities in Illinois. There has been a shift this year as banks are beginning to take more responsibility for properties, although it is still extremely difficult to address code violations for houses that are in the foreclosure process. The Community Development Department aggressively pursues code violations on vacant and foreclosed properties, and stays current with new laws and regulations that may help address issues more quickly.

It is essential for the Village to be interactive with local businesses, both existing and potential, in order to remain an exceptional place to live for residents. It is also important because a large portion of the Village's revenue stream is derived from taxes. These taxes are crucial to the Village's operating budget in order to provide exceptional services to residents. The following chart reflects the current tax rates of those doing business within the Village.

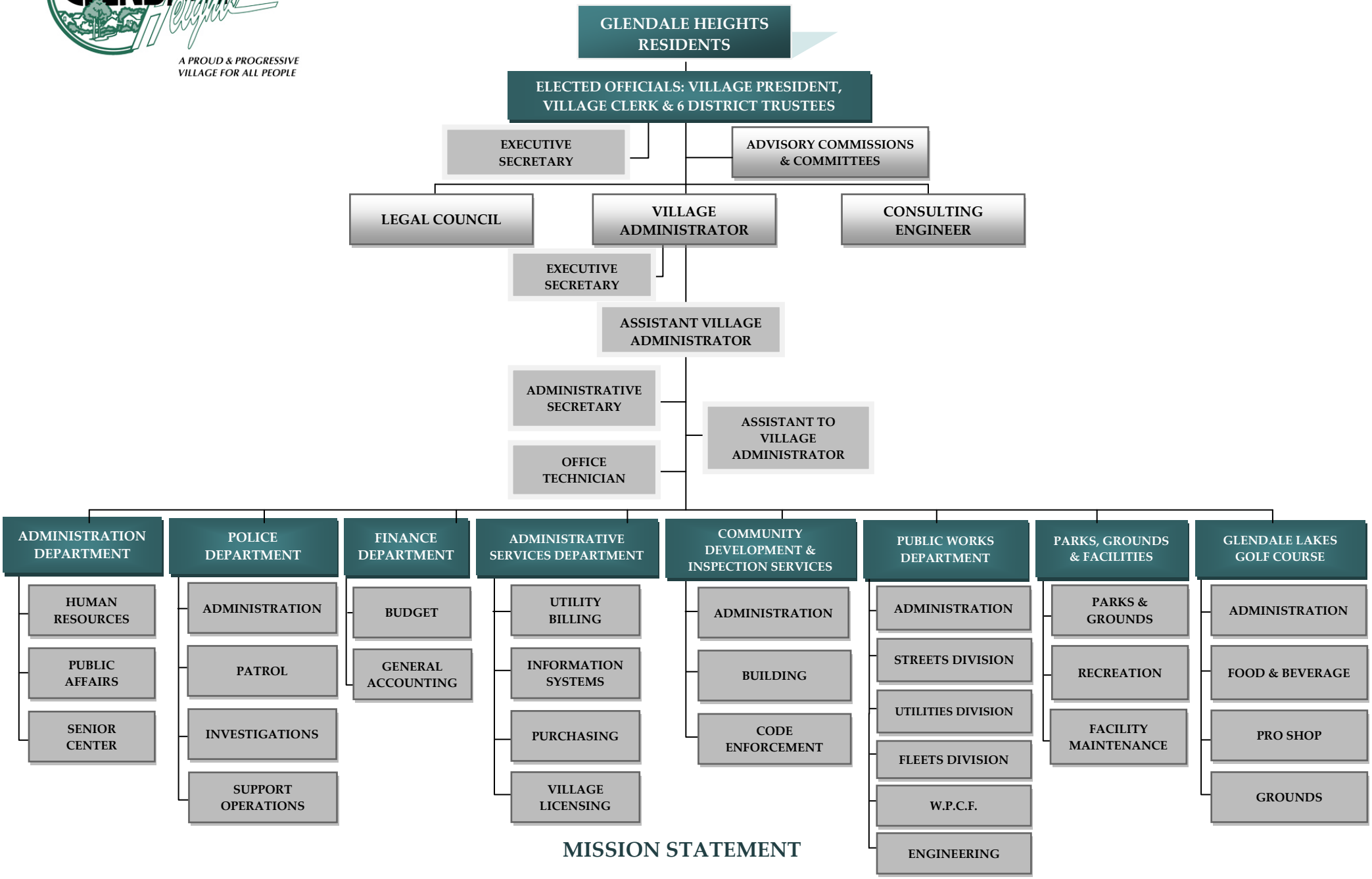
VILLAGE OF GLENDALE HEIGHTS
TAX RATES

Retail, Sales Tax: DuPage County	State	6.25%
	County Water Commission Tax	0.25%
	Home Rule Sales Tax	1.00%
	Regional Transportation Authority	0.75%
	Total	**8.25%**

Food & Beverage Tax:	1.00%
Amusement Tax (if a cover charge) :	10.00%
Amusement Tax (if no cover charge) :	1.00%
Hotel and Motel Tax:	5.00%
Automobile Renting Tax:	1.00%
Electric Utlity Tax:	4.00%
Telecommunications Utility Tax:	6.00%
Natural Gas Utility Tax:	5.00%
Municipal Natural Gas Use Tax: (per therm)	$ 0.05
Real Estate Transfer Tax (per $1,000 selling price):	$ 3.00
Motor Fuel Tax: (per gallon)	$ 0.04

VILLAGE OF GLENDALE HEIGHTS
MUNICIPAL ORGANIZATION STRUCTURE

A PROUD & PROGRESSIVE VILLAGE FOR ALL PEOPLE



MISSION STATEMENT

The Village of Glendale Heights strives to improve the quality of life for all its residents and commits to serve, protect and provide a high standard of services and programs through the cooperative efforts of its residents, businesses, employees and elected officials.

BUDGET OVERVIEW

A PROUD & PROGRESSIVE
VILLAGE FOR ALL PEOPLE

THE BUDGET PROCESS

The Village operates under an annual budget spanning one fiscal year, May 1st through April 30th. This document contains the Annual Operating and Capital Budget for the fiscal year 2015/16. The budget is a policy document that requires action and adoption by the Village Board.

The budget process for the Village of Glendale Heights involves its citizens, the Village President, Trustees, Village Administrator, members of the Executive Staff, supervisors and many others throughout the organization. Each person plays a critical role in the development of the budget for the upcoming year. Although much of the time and effort in preparing the budget takes place during the months of January through April, the development, implementation, monitoring and review of the Village's budget is part of a comprehensive process that occurs throughout the entire year.

The goal each year of the Executive Staff is to present a balanced budget to the Village Board for review and adoption. A balanced budget is a budget in which revenues meet or exceed expenditures and cash reserves or fund balance is not considered a revenue source. The Village has made some strategic drawdown of cash reserves or fund balance for fulfilling level debt service commitments made in conjunction with bonded debt incurred in 2009 and 2010.

The Village's annual budget is prepared on a May 1 through April 30 fiscal year basis. During the first 5-6 months of the fiscal year, the Finance Department initiates a process of monitoring the Village's revenues and expenditures and discussing and identifying any significant variances with each Department. The Village's current budgetary control is established at the Department/Division level and a budget is adopted for every fund. Total expenditures may not exceed the total amount appropriated for each fund unless a budget amendment is approved by the Village Board.

BUDGET PREPARATION

Preparation of the annual budget typically begins in January. The Finance Director provides each department with budget worksheets, an economic outlook, preliminary budget estimates and specific directives for developing their budgets. Each department then prepares a budget for each segment under that department's scope of responsibility. Budgets are required to be completed and entered into the Village's budget system by the end of February.

The preliminary request budget is prepared by the Finance Department for review by Village Administration and all members of the Executive Staff. Included in the request budget are revenue projections for each Fund which are used for controlling requested expenditures. It is the goal of the Village Administrator and Executive Staff to present a balanced recommended budget to the Village Board. Any new programs or modification requests (expenditures not previously included in the current fiscal year budget) submitted by each department are

discussed with the Village Administrator and Executive Staff. If approved, those modification requests are added to the requested budget. In addition, the Village Administrator may hold individual meetings with Department Heads and additional changes may be made to the requested budget based on available financial resources. A recommended budget is then prepared, incorporating all of the above changes, and sent to all members of the Village Board, Executive Staff, and other key persons. A Special Village Board meeting is then conducted to review and discuss the recommended budget and discuss any budgetary issues. This meeting is open to the Public. A formal Public Hearing on the Appropriations Ordinance is held once the recommended budget has been accepted by the Village Board.

AMENDING THE BUDGET

If necessary, the annual budget may be amended by Department Heads during the year through the use of Budget Transfer Requests, which allow for funds to be re-directed within certain parameters. Budget transfers within a Department/Division are authorized by the Village Administrator. Also, the annual budget may be amended formally by the Village Board during the year; usually after six months. Revenues or expenditures may be increased or decreased for a particular fund. These budget amendments are usually necessary if anticipated expenditures are predicted to exceed the total amount budgeted at the fund level due to changing priorities or unexpected occurrences.

THE BUDGET PROCESS

CALENDAR OF EVENTS

Oct.
- Taxy Levy is prepared by the Finance Director, proposed to the Village Administrator, and presented to the Village Board for approval of the next calendar years tax levy to cover the upcoming fiscal years financing needs. A public hearing is held in accordance with Local and State Laws.

Nov.
- Mid-year Budget Executive Staff meets and deliberates the necessary changes to the current active fiscal year budget based on the activity of the first six (6) months of the fiscal year.

Dec.
- An Amended Budget Resolution is passed with the recommended changes to the current year budget based on activity through the first six (6) months of the fiscal year.

Jan.
- Finance Director prepares budget worksheets and distributes to Executive Staff for the upcoming fiscal year. Department Heads then have several weeks to plan and enter in their proposed budget for the upcoming year.

Feb.
- The Finance Director and support staff meet with departments as needed to provide guidance for the budgeting needs for the upcoming year.

Mar.
- A series of all day budget meetings are held, in which the Executive Staff deliberates and determines the financing needs, goals, and objectives of the proposed budget for the upcoming fiscal year.
- After the budget has been balanced and agreed upon, the Finance Director prepares the budget documents for the Village Board to be presented and approved.

April
- Village Board reviews proposed Budget, and adopts the Operating and Capital Budget. A public hearing is held in accordance with the proposed Operating and Capital Budget adoption process.

May
- The Finance Department prepares the annual budget document to be submitted and presented to GFOA for the Distinguished Budget Presentation.

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 governmental functions of activities. A *fund* is a grouping of related accounts that is 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 demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

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 projects 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 36 individual governmental funds.

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 (internal service funds). The Village uses enterprise funds to account for its water and sewer system and the Glendale Lakes Golf Course fiscal operations. The internal service funds are used to account for the costs of property and casualty insurance, and workers' compensation insurance.

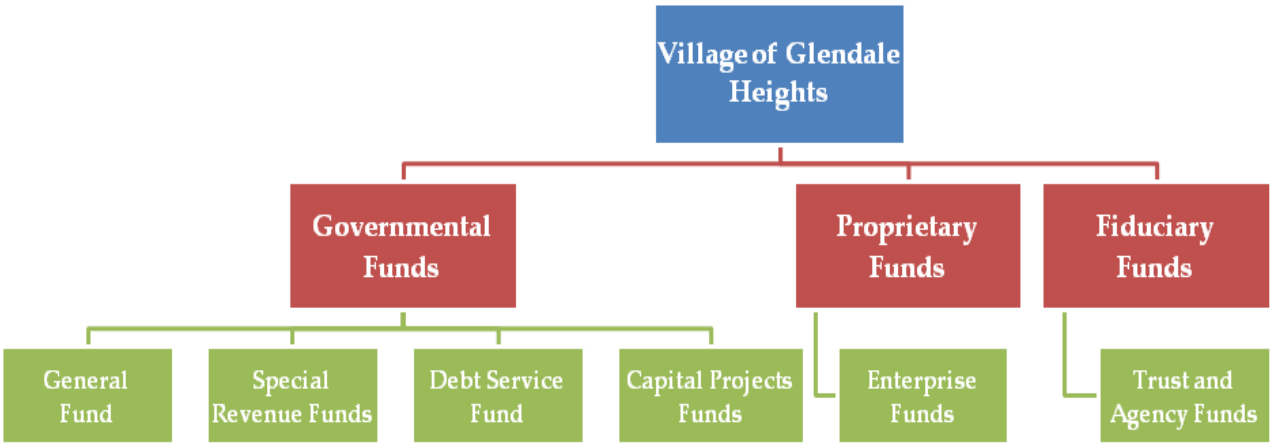
FIDUCIARY FUNDS

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 maintains two different types of fiduciary funds: pension trust funds and agency funds. Agency funds are generally used to account for assets that the Village holds in a fiduciary capacity or on behalf of others as their agent. Since agency funds do not include any revenue or expense accounts, although reported within the Village's annual financial report, they are not included within this document.

BUDGETING BASIS

The Village budgets for governmental funds based on the modified accrual basis of accounting. Under this method, revenues (income)are recognized in the period they become measureable and available to finance expenditures of the period and expenditures (expenses) are recorded with incurred with the exception of principal and interest on long term debt, which are recorded when due. The budgets for all proprietary funds, which include Enterprise Funds and Internal Service Funds, are prepared using the accrual basis of accounting, with exceptions listed below. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

PRIMARY GOVERNMENT



GOVERNMENTAL FUNDS

GENERAL FUND

The General Fund accounts for resources traditionally associated with the Village's operations which are not required legally or by sound financial management to be accounted for in another Fund. The Village's General Fund is divided into the following functional areas:

LEGISLATIVE

BOARD, CLERK, ADVISORY

Village Board
Village Clerk
Committees & Commissions

ADMINISTRATION

Village Administration
Human Resources
Public Affairs
Human and Senior Services
Central Services

POLICE DEPARTMENT
Police Administration
Patrol
Investigations
Support Services
Community Oriented Police

FINANCE DEPARTMENT

COMMUNITY DEVELOPMENT
Community Development Administration
Inspection Services

ADMINISTRATIVE SERVICES
Administrative Services Administration
Information Systems

PUBLIC WORKS
Public Works Administration
Engineering
Streets
Fleet Maintenance

PARKS, GROUNDS AND FACILITIES
Parks and Grounds
Building Maintenance

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

RECREATION FUND

The Village of Glendale Heights Recreation Fund provides for all municipally supported recreation opportunities for the residents of the Village.

The Recreation Fund supports the following Departments and Divisions: Administration, Programming, Preschool, Aquatics, After School/Day Camp, Facilities, Central Services, and Information Systems.

EMERGENCY SERVICES AND DISASTER AGENCY (ESDA) FUND

This program's responsibilities are associated with emergency procedures including planning for emergencies that surpass the normal capabilities of operating departments and coordination of local and outside resources in an emergency such as tornadoes, flooding, power outages and other natural or man-made disasters. Funding is provided by a property tax levy. The unit is comprised of a paid part-time coordinator and volunteer members.

HANDICAP RECREATION FUND

The fund is used to pay the Village's proportional share in the Northeast DuPage Special Recreational Association (NEDSRA). NEDSRA provides recreational programs for those children and adults not able to participate in conventional recreation programs and activities due to physical reasons.

MOTOR FUEL TAX FUND

This fund is established to account for the maintenance, improvement and replacement of the Village's streets and roadways. Financing is provided by the Village's share of state gasoline

taxes and other shared taxes. The state law requires these gasoline taxes be used for the maintenance of streets and roadways. The Village of Glendale Heights has established a policy which limits the use of these funds to the purchase of commodities and contractual services to facilitate the Five Year Improvement Program.

INFRASTRUCTURE FUND

This fund is established to account for the maintenance, improvement and replacement of the Village's streets, infrastructure and roadways. Financing is provided by a portion of the Village's share of Home Rule and Road and Bridge taxes. The Village of Glendale Heights has established a policy which limits the use of these funds to the purchase of commodities and contractual services to facilitate the Five Year Improvement Program.

FOUNDERS' DAY FUND

This fund is established to account for revenues and expenditures for the Village's annual summer festival activities. It is coordinated by the Founders' Day Committee. The summer festival activities include five days of celebration to correspond with the Village's anniversary.

PARKS AND RECREATION IMPROVEMENT FUND

This fund is used to account for Developers' contributions and other revenues pledged for future Parks and Recreation Improvement Programs and facilities.

HISTORICAL BUILDING FUND

This fund is established for the purpose of accounting for costs associated with the preservation, repairs, remodel and maintenance of the Village Founders Farmhouse. This house is the historical museum for the Village of Glendale Heights, and is used for displays, public access and viewing. The fund will record and report both revenues and costs.

ARTICLE - 36 SEIZURE FUND

The State of Illinois Laws under Article-36 authorizes and directs the Police Department to seize vehicles and properties determined to be improperly used, in such cases as Driving While Intoxicated, Illegal Drug Use or Distribution or other illegal activities. This Fund is established to record and control activities related to such seizures.

ILLINOIS MUNICIPAL RETIREMENT (I.M.R.F.) FUND

The IMRF Fund is established to maintain segregated accounts for the recording of transactions related to levied and IMRF funds.

TAX INCREMENTAL FINANCING (TIF) DISTRICT FUNDS

The Village currently has five (5) active T.I.F. districts. Special tax regulations permit the designation of tax receipts to be utilized for the benefit of improvement and rejuvenation of the district, utilizing among other things, incentives to investors.

SPECIAL SERVICE AREA (SSA) FUNDS

Special Service Area's are for the purpose of segregating record keeping and tax levies for industrial areas one (1) thru eight (8). The levies and expenses are associated with the road maintenance cost in the area.

DEBT SERVICE FUND

The Debt Service Fund is established to account for the accumulation of resources for the payment of general long term debts, principal, interest and related costs. Financing is provided by an annual Property Tax Levy and operating transfers from other funds.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

VEHICLE REPLACEMENT FUND

The Vehicle Replacement Fund is a Capital Reserve Fund and as such is designed to build a reserve of funds for the future purchase of Vehicles by all Village Departments. Revenues in this fund come from transfers from all departments with vehicles. Expenses in this fund are the actual purchase of vehicles by the Village.

COMPUTER REPLACEMENT FUND

The Computer Replacement Fund is a Capital Reserve Fund and as such is designed to build a reserve of funds for the future purchase of hardware and related software by all Village departments. Revenues in this fund come from transfers from all departments with computers. Expenses in this fund are the actual purchase of hardware and software by the Village.

CAPITAL PROJECTS FUND

The Capital Projects Fund was created to account for the cost associated with various capital improvements throughout the Village. It is funded by Grants, operating transfers from other funds, and bond proceeds.

GOLF CART REPLACEMENT

This program is for the purpose of establishing reserve funds to purchase replacement golf carts when the condition of the units warrant replacement.

PARKS AND RECREATION EQUIPMENT REPLACEMENT

This program is for the purpose of establishing reserve funds to purchase replacement recreation fitness equipment when the condition of such equipment reaches a condition that warrants replacement.

GENERAL OBLIGATION BOND FUNDS

These funds were established to account for specific capital expenditures identified to be paid from General Obligation Bond proceeds.

PROPRIETARY FUNDS

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed in a manner similar to private business enterprises. The intent of the Village Board is that the cost of providing these services is to be financed or recovered through user charges.

ENVIRONMENTAL SERVICES

The Village of Glendale Heights Environmental Services fund was established to account for the provision of Water, Sewer, and Wastewater Treatment Services to the residents and businesses of the Village of Glendale Heights. All activities necessary to provide such services are accounted for in this fund including, but not limited to, Administration, Operations, and Maintenance, Financing and related Debt Service, Billing and Collection.

The Enterprise Services Fund supports the following Departments and Divisions:

Public Works Administration
Water Division
Sewer Division
Water Pollution Control Facility
Water Billing Division
Fleets
Facilities
Engineering

Information Systems
General Business Services:
Administrator
Human Resources
Public Affairs
Finance
Central Services
Administrative Services

GOLF COURSE FUND

The Golf Course fund was established to account for the provision of a public golf course. All activities are accounted for including administration, operations, financing and revenue collections. The Village of Glendale Heights operates an 18-hole municipal golf course, known as Glendale Lakes Golf Club.

The Golf Course Fund supports the following Departments and Divisions: Administration, Pro-Shop, Central Services, Restaurant & Banquet, Grounds Maintenance, Facilities and Charity Classic Event.

FIDUCIARY FUNDS

TRUST AND AGENCY FUNDS

Trust funds are used to account for assets held by the Village in a trustee capacity.

POLICE PENSION FUND

The Police Pension Fund accounts for the accumulation of resources to be used for retirement annuity payments for the participants. Resources are contributed by police employees at a rate fixed by law and by the Village based on an actuarial analysis.

ESCROW AGENCY FUND

Agency funds are generally used to account for assets that the Village holds in a fiduciary capacity or on behalf of others as their agent. Since agency funds do not include any revenue or expense accounts, although reported within the Village's annual financial report, they are not included within this document. This Fund is used to account for Developer or Construction project escrows.

MAJOR FUNDS

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 2015/16 budget year, the major funds are the General Fund and the Water & Sewer Fund.

GENERAL FUND

The General Fund is the general operating fund of the Village. It accounts for all services that are not specifically accounted for in other funds, including police, public works, parks, community development services and general administration activities. The General Fund includes total revenues of $21,433,791, which makes up 41.9% of the Village's total revenue. Compared to the 2014/15 budget, the General Fund revenue shows a 0.2% increase.

The General Fund expenditure budget, excluding transfers, is $20,303,094, which is a decrease of 0.96% compared to the 2014/15 budget. If all transfers to debt service and capital project funds are included, the budget reflects a 0.51% decrease of expenditures compared to 2014/15.

ENVIRONMENTAL SERVICES FUND

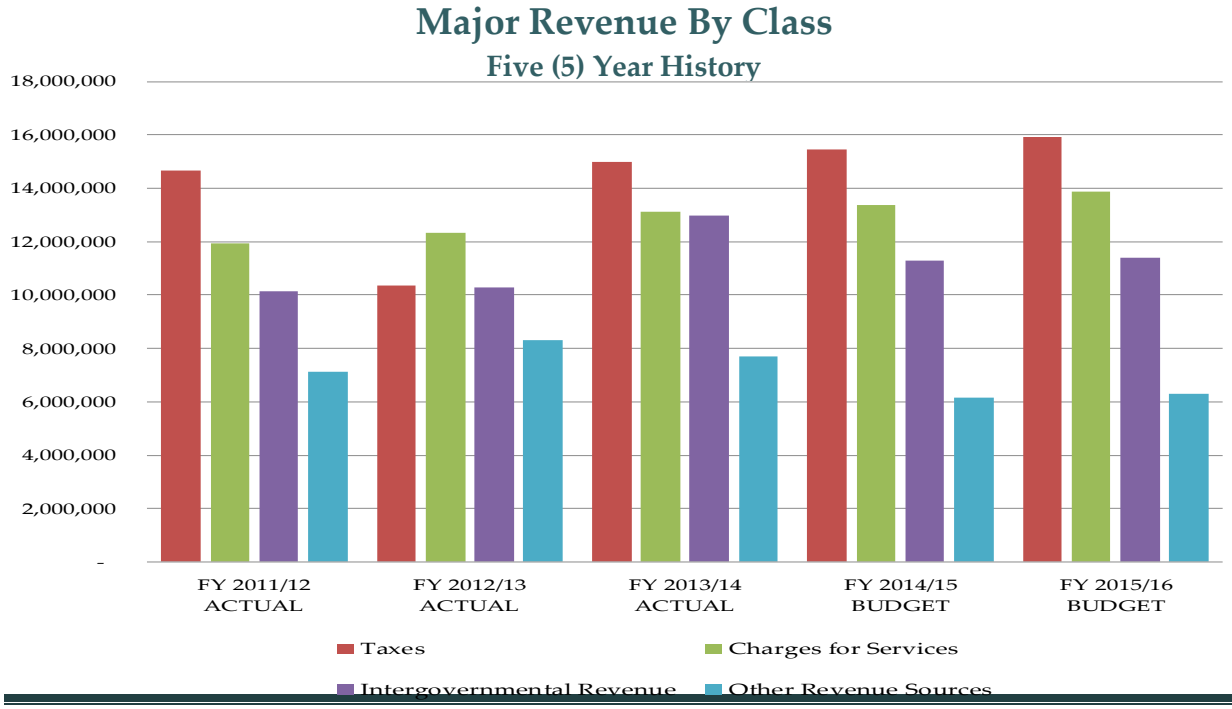
The Village's Environmental Services Fund is an enterprise fund used to account for revenues and expenses of the Village's water and sanitary sewer system. Total revenue for this fund is $10,091,634, which makes up 19.72% of the Village's total revenue. If all costs are included, such as transfers and other non-operating expenses, the fund will experience a net decrease in retained earnings of $1,005,200. This decrease is attributed to planned capital improvements to be completed in FY 2015/16.

	Major Funds		Non-Major Funds		
	Governmental	Proprietary			
Department	General Fund	Environmental Services Fund	Governmental Funds	Proprietary Funds	Fiduciary Funds
Legislative	√				
Administration	√	√	√	√	
Adminstrative Services	√	√	√	√	
Boards, Clerk, Advisory	√				
Community Development	√	√			
Finance	√	√	√		
Recreation			√	√	
Parks, Grounds, and Facilities	√	√	√	√	
Police	√		√		√
Public Works	√	√	√		

MAJOR REVENUE SOURCES

Major revenue sources are those that comprise more than 87% of the total revenue as adopted in the fiscal year 2015/16 Operating Budget. Although the Village has a diverse revenue stream, the economic recession has negatively impacted overall revenues beginning in early 2008. The Village continues to see some signs of improvement beginning in 2012; however, a full economic recovery remains fragile and unpredictable.

The Village's largest class of revenue for the 2015/16 fiscal year is intergovernmental revenue followed by property tax revenue, utility tax revenue, home rule tax revenue and other tax revenue. It is important to note that major revenues are not always consistent year after year and the graph below only reflects the class of revenue that is considered major in fiscal year 2015/16.



Footnotes:

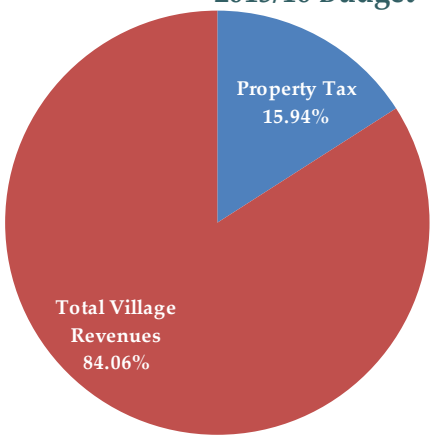
i. Other Revenue Sources are comprised of licenses and permits, fines and forfeitures, investment income and miscellaneous income.

MAJOR REVENUE SOURCES

TAXES - PROPERTY TAX

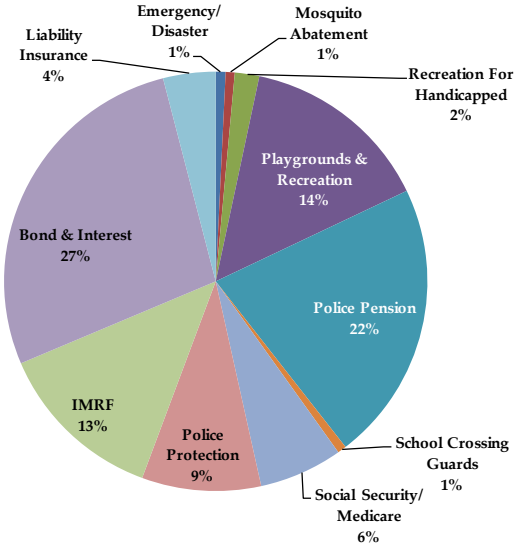
Levy Year	Taxes Levied	Amount Collected
2006	6,828,842	6,831,370
2007	7,303,035	7,290,282
2008	7,601,254	7,569,537
2009	7,471,466	7,455,532
2010	7,199,982	7,175,845
2011	7,026,299	6,925,592
2012	7,093,993	6,844,518
2013	7,226,009	7,177,867
2014	7,649,916	

Property Tax to Total Village Revenue
2015/16 Budget



Property tax is the Village's second largest revenue source and comprises 15.94% of the total budgeted revenue for 2015/16. Property tax is a value-based tax imposed on real estate property, where the township assessor's offices value residential, commercial and industrial properties. Counties are responsible for collecting payments and remitting the Village's portion throughout the year. The Village levies a property tax for the General Fund, Recreation Fund, Emergency Services and Disaster Agency (ESDA) Fund, Handicap Recreation Fund, Illinois Municipal Retirement Fund (IMRF), Special Service Area (SSA) Funds, Tax Incremental Financing (TIF) Funds, Police Pension Fund and Debt Service Fund. Property taxes for 2014, which will be paid in 2015, attach as an enforceable lien on January 1, 2015 on properties assessed as of the same date. Taxes are levied on a calendar year basis by the last Tuesday of December. Tax bills are prepared and mailed by DuPage County on or around May 1 and August 1 every year.

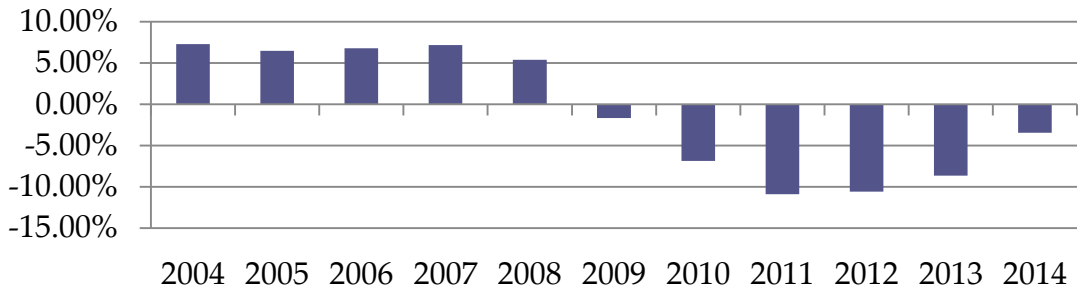
2014 Property Tax Levy
Percent (%) Allocation



Counties are responsible for collecting property taxes and remitting them periodically to the Village. The Village will receive 2014 property taxes in 2015.

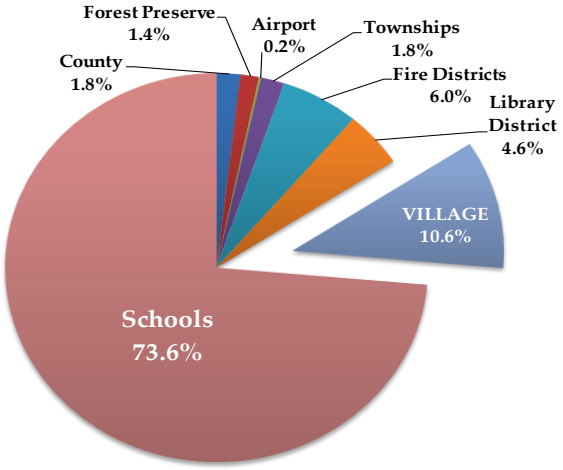
The General Fund levy is determined by first taking into account the expected change in equalized assessed valuation (EAV) of Village property. If the EAV is expected to increase, an increase in the levy can occur without increasing the resulting property tax rate. There are many unknown factors when this process occurs, such as DuPage County's equalization factor and the actual EAV, so projecting an exact property tax rate cannot occur. However, the Village strives for a close estimate. With the economic impact of the housing market crash in the beginning of 2007, the EAV has continued to decline, resulting in a gradual increase in the property tax rate. Since 2009, the Village has taken measures to reduce its tax levy, as a way to partially mitigate the increasing tax rate. In the past two years, the tax levy has been increased primarily to restore self insurance fund reserves; however overall, the tax levy remains less than it was in 2009.

Equalized Assessed Value



The Police Pension fund levy is actuarially determined. Other revenues that go toward funding the pension funds then reduce these amounts.

Another part of the property tax levy is for the Village's outstanding debt service. These amounts are all determined based on the amount of principal and interest payments that will be paid during the budget year. When bonds are issued, other revenue sources are sometimes dedicated to pay off the bonds. For example, bond issues for the road program are funded inpart with Home Rule Sales Tax funds. When there are other revenue sources dedicated to the bond issues, these amounts are abated from the property tax levy and the levy is reduced.



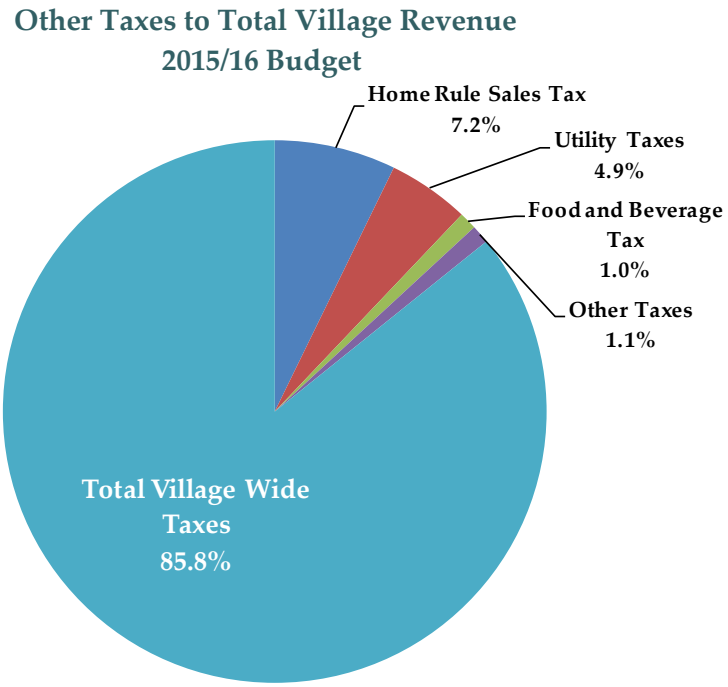
On average, 10.6% of a resident's property tax bill comes to the Village, while the remaining percentage goes to other taxing districts with schools getting the highest percentage. Also, an important distinction of the Village is that there is not a separate park district taxing body; instead the Village operates a recreation

department. What this means to residents is that the 10.6% of the property tax bill that comes to the Village includes the levy for recreation. A major advantage to having a recreation department as opposed to a separate park district are the benefits of unified administration, finance, information systems and other support services.

MAJOR REVENUE SOURCES

TAXES - OTHER TAXES

Fiscal Year	Total Budget	Total Revenue Received	% Collected
2009/10	$ 5,898,905	$ 5,706,479	96.74%
2010/11	6,441,112	6,101,068	94.72%
2011/12	6,505,482	6,341,634	97.48%
2012/13	6,620,900	6,230,450	94.10%
2013/14	6,430,122	6,726,160	104.60%
2014/15	6,821,320	7,245,621	106.22%
2015/16	6,749,212		



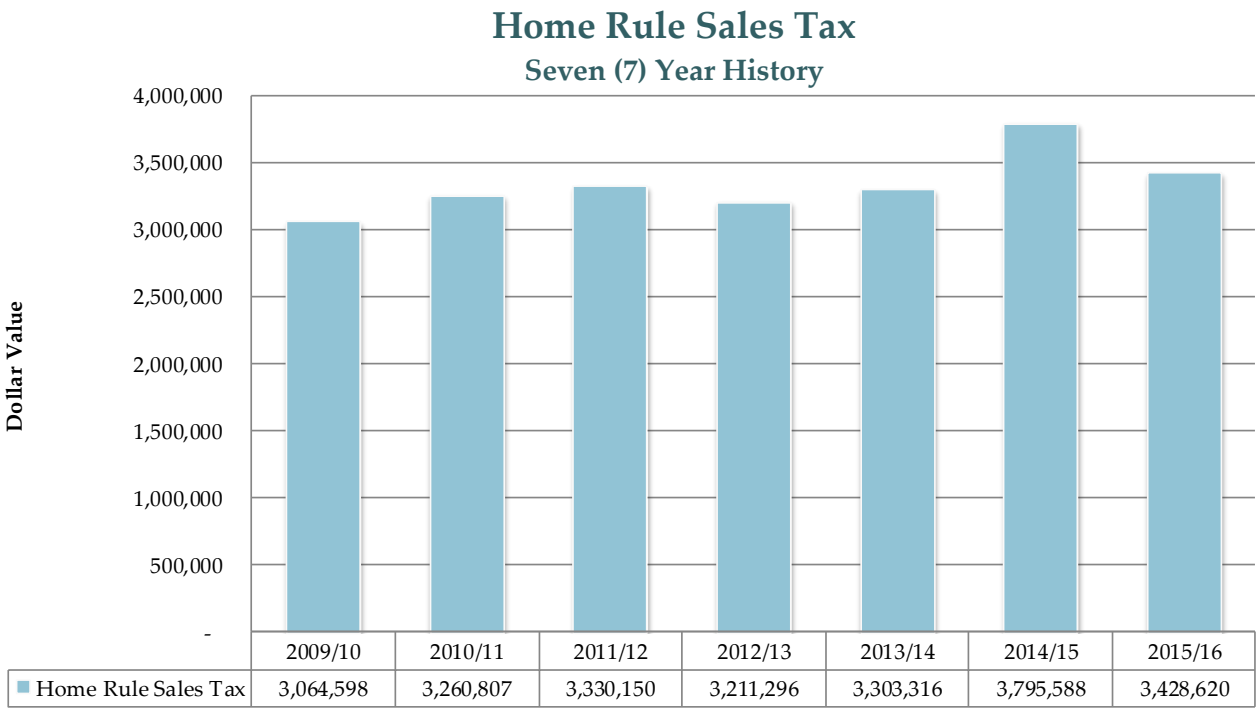
The class of other taxes consists of a variety of revenue sources such as home rule sales tax, electric utility tax, telecommunications tax, natural gas tax, food and beverage tax, real estate transfer tax, personal property tax, and the amusement tax. Other taxes represents 16.6% of the total revenues budgeted for fiscal year 2015/16.

When projecting future revenue, the same approach is taken for this class as with intergovernmental revenue. Significant changes in the economy, such as major growths or downturns, will be reflected in budgeted revenues.

Home Rule Sales Tax:

The largest revenue source within this class is Home Rule Sales Tax, which represents 50.8% of other tax revenue. Since the Village is classified as a home rule municipality, it has the right to impose a sales tax within its jurisdiction, with no maximum rate limit as defined by the State of Illinois. Home rule sales tax is a sales tax imposed on retailers in the Village for the privilege of selling tangible personal property at the rate of 1.0%.

For the 2015/16 budget, the Home Rule Sales Tax revenue is split 50%/50% between the General Fund and the Infrastructure Fund. The Infrastructure Fund portion is strictly limited to funding debt repayments, capital improvements related to streets and other infrastructure uses.



Footnotes:

i. Fiscal Years 2009/10 to 2015/16 are presented on a modified accrual basis.
ii. Fiscal Year 2014/15 is based off of estimated actual revenues, unaudited.

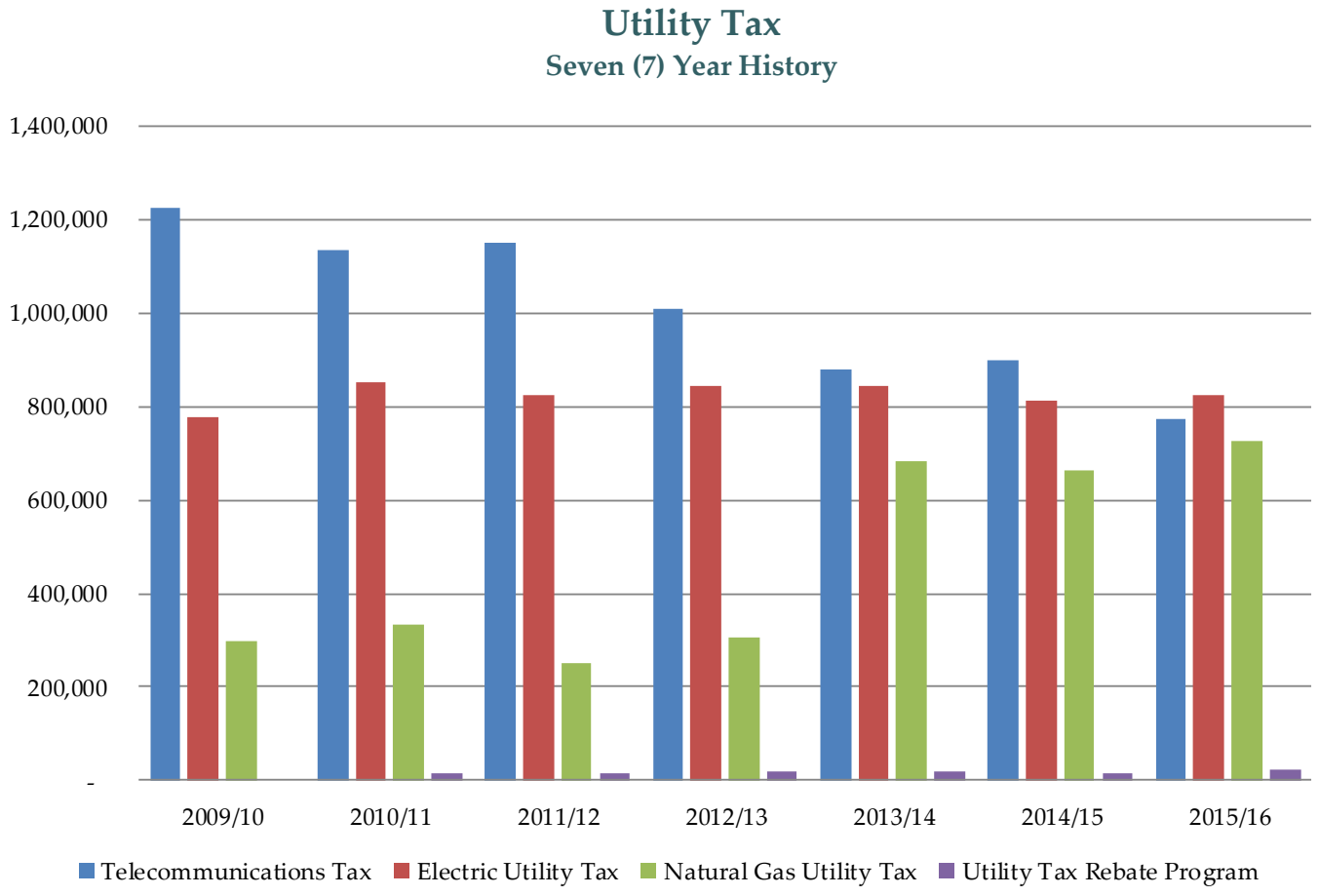
Utility Taxes:

Utility taxes include the simplified telecommunications tax, natural gas and electric use tax. During Fiscal Year 1999/2000, the Village instituted the utility/use tax on telecommunications, natural gas and electric to reduce the Village's reliance on property tax revenue. The tax rate on electric and natural gas approximates 4-5% respectively. In Fiscal Year 2002/03, the 1% infrastructure Maintenance Fees Tax on telecommunications was combined with the 4.0% telecommunications tax via the new State Simplified Telecommunication Tax for a total of 5.0%. Simplified Telecommunication Tax revenues increased in Fiscal Year 2003/04 due to an approved increase in the Simplified Telecommunications Tax rate. The rate was raised from 5.0% to 6.0% effective January 1, 2003.

A 19.8% decrease was budgeted for the telecommunications tax revenue in Fiscal Year 2015/16 over the prior year's budget amount based on the 2013/14 actual performance of this revenue and the 2014/15 projected performance. A 22.9% increase is projected for the Fiscal Year 2015/16

Natural Gas Utility Tax budget due to the Village Board passing and implementing a new Natural Gas Use Tax.

The Village partnered with a firm specializing in auditing of utility companies to ensure utility tax revenue is being property collected and distributed to the Village. To date, the audit has yielded evidence of several dozen miscodings, and hundreds of potential address exceptions from utility companies that are being validated. We are hopeful the results of the audit will confirm all revenues are indeed being properly received, thus supporting the overall goal of the financial stability of the community.



Footnotes:

i. Fiscal Years 2009/10 to 2015/16 are presented on a modified accrual basis.
ii. Fiscal Year 2014/15 is based off of estimated actual revenues, unaudited.

Food & Beverage Tax:

The Village's 1% tax on the purchase of prepared foods and beverages is expected to generate a total of $495,000 in 2015/16. This is an increase of 3.03% over current projections for 2014/15. The Food & Beverage Tax was introduced in July of 2010 to bring in additional revenue to supplement the decline in sales tax revenue.

Amusement Tax:

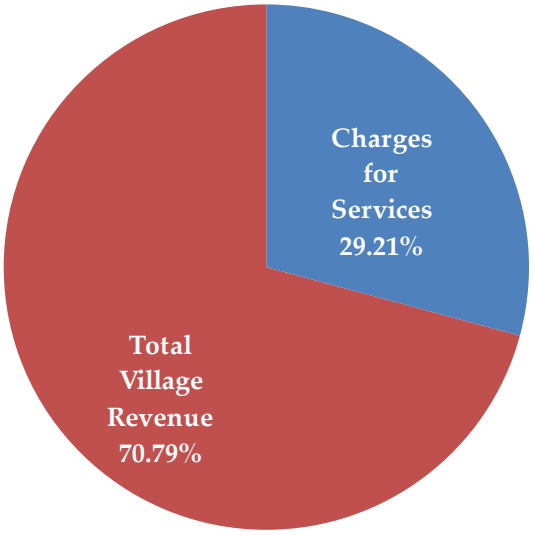
In addition to the amusement tax, the Village began receiving a new amusement tax revenue from the newly constructed off track betting facility that opened in April of 2012. The estimated revenue for FY 2015/16 from the off track betting facility is $95,000.

MAJOR REVENUE SOURCES

CHARGES FOR SERVICES

Fiscal Year	Total Budget	Total Revenue Received	% Collected
2009/10	$10,133,497	$9,792,522	96.6%
2010/11	11,049,802	10,879,651	98.5%
2011/12	11,784,638	11,941,520	101.3%
2012/13	12,563,788	12,320,261	98.1%
2013/14	13,428,713	13,109,208	97.6%
2014/15	13,389,208	13,487,337	100.7%
2015/16	13,871,320		

Charges for Services to Total Village Revenue 2015/16 Budget

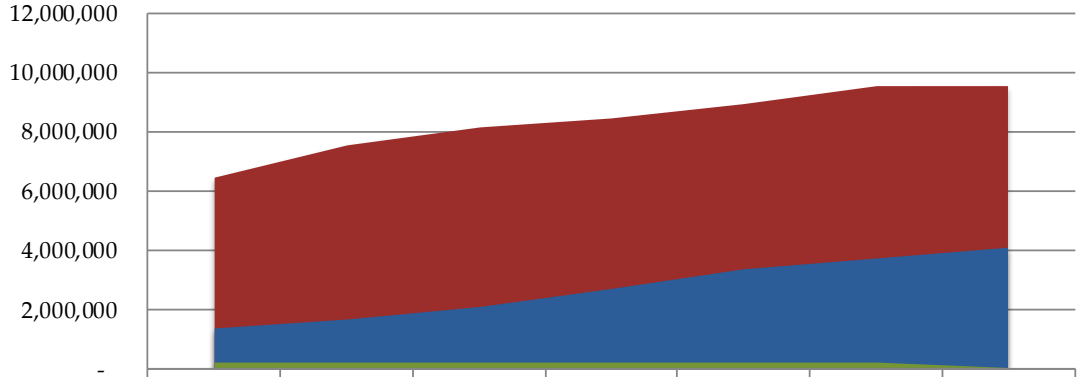


Revenue from charges for services, or user fees, is estimated at $13.87 million for 2015/16, an increase of 3.6% over 2014/15. The more significant user fees are water and sewer charges, golf course revenues, park and recreation services, cable television franchise fees, and water tower rental fees.

Water and Sewer Charges:

A total of $9.54 million is expected to be generated from water and sewer consumption charges in 2015/16, a 3.7% increase over the 2014/15 adjusted budget.

Water & Sewer Revenue vs. Cost of Lake Michigan Water



	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Water & Sewer Revenue	6,456,908	7,564,021	8,162,161	8,431,311	8,919,302	9,515,656	9,542,033
Lake Michigan Water	1,358,473	1,680,546	2,081,449	2,686,517	3,353,988	3,763,253	4,101,228
Lake Michigan Water Debt	224,634	235,518	233,391	234,694	231,421	231,027	-

Each year the Village purchases over 900 million gallons of water from the DuPage Water Commission (DPWC) to distribute to the entire Village. The Village passes the water rate it pays DPWC for the water directly onto its community customers. Over the last four years, the water rates have nearly doubled as shown below:

DuPage Water Commission Rates are per 1,000 Gallons of Water

2012 Rates $2.73
2013 Rates $3.32
2014 Rates $3.97
2015 Rates $4.68
2016 Rates $4.85

The DuPage Water Commission purchases water from the City of Chicago, so there is little that can be done about the large increase.

From fiscal year 2001/02 to 2009/10 and again in fiscal year 2013/14 and 2014/15 the Environmental Fund operated a deficit in Net Asset's available for capital improvements. In conjunction with the rise in water costs, the Village augmented water rates to build the funds' financial stability in order to fund future capital costs related to an aging water and sewer system infrastructure, as well have the resources available to maintain current capital and operational needs. The Village's water and sewer revenue is predicted based on current rates and previous usage history. With the rise of DuPage Water Commission water rates, the

Village has seen some decrease in usage, which inversely affects the ability to keep rates at a level that is able to fund its current operations and future capital needs of the fund.

Golf Course Fees:

The Glendale Lakes Golf Club has been owned and operated by the Village since 1987 and is open year round for all resident and non-resident golf lovers. The Golf Course revenues are broken down into three (3) segments; Golf & Pro Shop, Restaurants & Banquets, and the Charity Classic Event. The Golf Course revenue is very sensitive to the weather patterns, and in 2014, the summer caused a lower than normal turnout due to the excessive heat and drought that the Midwest was subjected to during the months of June, July, and August.

Pro Shop: The Pro Shop sold 24,000 rounds of golf in 2014, with golf fees for FY 2014/15 totaling $658,608.

Restaurants and Banquets: Glendale Lakes Golf Club hosted over 30 wedding receptions and over 370 parties/meetings in its banquet rooms, for total revenue generating $868,714 in FY 2014/15.

Charity Classic Event: Each year, the Village of Glendale Heights, alongside with Glendale Heights Chamber of Commerce and other local supporters, hosts an annual fundraiser to support local charities, foundations, and scholarship programs. In 2014, the Village had over 100 participants and raised $28,000 in donated funds.

Parks and Recreation:

The Village of Glendale Heights operates its own Parks, Facilities & Recreation Department that offers a swimming pool, preschool facility, after school care, day camps, recreation & fitness center, 22 parks, over three and a half (3.5) miles of walking and biking trails, and several programs to its community each year.

Athletic Programming: The Soccer program hosted over 125 indoor and outdoor teams. Basketball programs were also extremely popular showing a 100% increase, with over 300 children participating in leagues and training programs. The Glendale Heights Football Program also had a great year, with nearly 200 children participating last fall.

Preschool: The preschool program participation remained consistent despite its challenges of moving a temporary location in the old police headquarters in the basement of Village Hall.

Aquatics: The Village experienced a decrease in attendance at the Glendale Heights Aquatic Center (GH_2O) in 2013 due to inclement weather. Over 1,100 people attended the Grand Re-Opening that took place as scheduled on July 4th, 2012. The pool has been updated to include a FlowRider (simulated surfing ride), a deep well with one and tree meter championship diving boards, and a new drop slide.

After School/Day Camp: The Summer of 2013 youth day camp programs had a similar turnout compared to its 2012 record high in participation.

Cable Television Franchise Fees:

Revenue from cable television franchise fees is estimated at $420,000 for 2015/16. Actual revenues for 2014/15 are expected to be $429,946. (unaudited)

Water Tower/Cellular Tower Rental:

The Village owns and operates four (4) water towers, 2 of which have space which is rented out to two companies and will generate roughly $83,619 for the Village in Fiscal Year 2015/16. Additionally, the Village leases land space on the Village campus to cellular providers which results in another $67,810 in anticipated revenue annually.

Each contract is set up individually and increases annually between 3.5 and 4.5 percent. The funds are used to support general operational costs of the Village and are found in the General Fund.

There is also a cellular tower that is in Camera Park. The Village receives a lease payment, and the funds are earmarked for the Parks & Recreation Development Fund. The Village anticipates receiving $42,508 in Fiscal Year 2015/16 from this cellular tower.

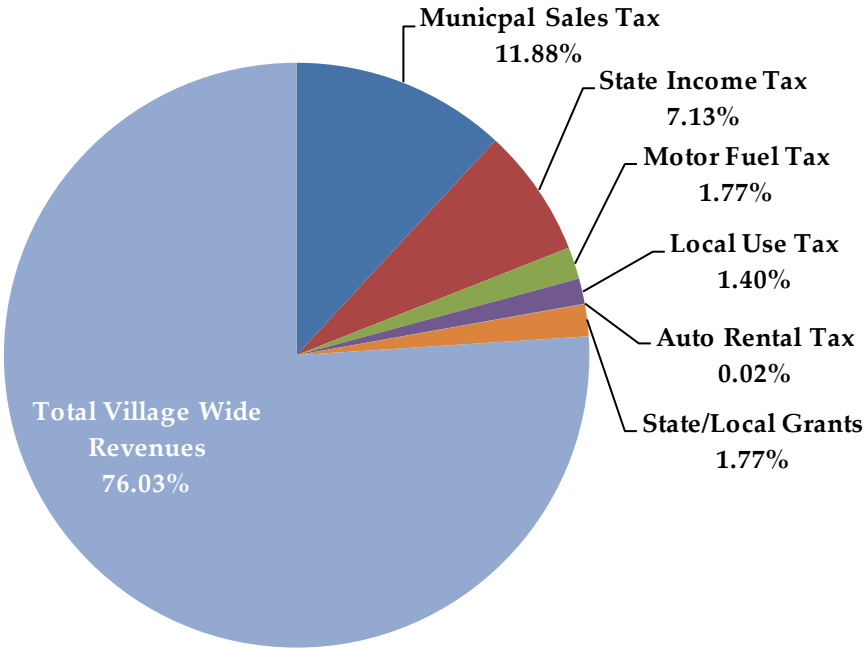
The Village is also in lease/contract negotiations to add another cellular provider to an existing water tower. The estimated revenue from this lease is expected to be $20,508 in the first year, and the revenue will be credited to the Environmental Fund.

MAJOR REVENUE SOURCES

INTERGOVERNMENTAL REVENUE

Fiscal Year	Total Budget	Total Revenue Received	% Collected	Fiscal Year	Total Budget	Total Revenue Received	% Collected
	Intergovernmental Taxes				Intergovernmental Grants		
2009/10	$8,145,332	$8,264,281	101.46%	2009/10	$2,813,740	$1,242,292	44.15%
2010/11	7,990,429	8,529,742	106.75%	2010/11	2,482,330	2,301,318	92.71%
2011/12	9,480,334	9,479,006	99.99%	2011/12	3,359,118	668,332	19.90%
2012/13	9,346,908	9,630,625	103.04%	2012/13	1,521,999	649,689	42.69%
2013/14	10,019,262	10,219,397	102.00%	2013/14	2,543,795	2,751,559	108.17%
2014/15	10,817,362	11,621,373	107.43%	2014/15	468,209	252,090	53.84%
2015/16	10,544,586			2015/16	841,831		

Intergovernmental Revenue to Total Village Revenue
2015/16 Budget



The intergovernmental revenue class includes a variety of revenue sources that the Village receives from other governmental entities. Sales tax, income tax and local use tax are examples of tax distributions made by the State of Illinois. These revenue sources are projected based on historical trends or obvious impacts in the economy, including both major growths as experienced in 2005-2007, and major downturns experienced by the nation since early 2008. An example of a more steady revenue source is motor fuel tax, which is a tax on each gallon of gasoline, combustible gas and diesel fuel sold.

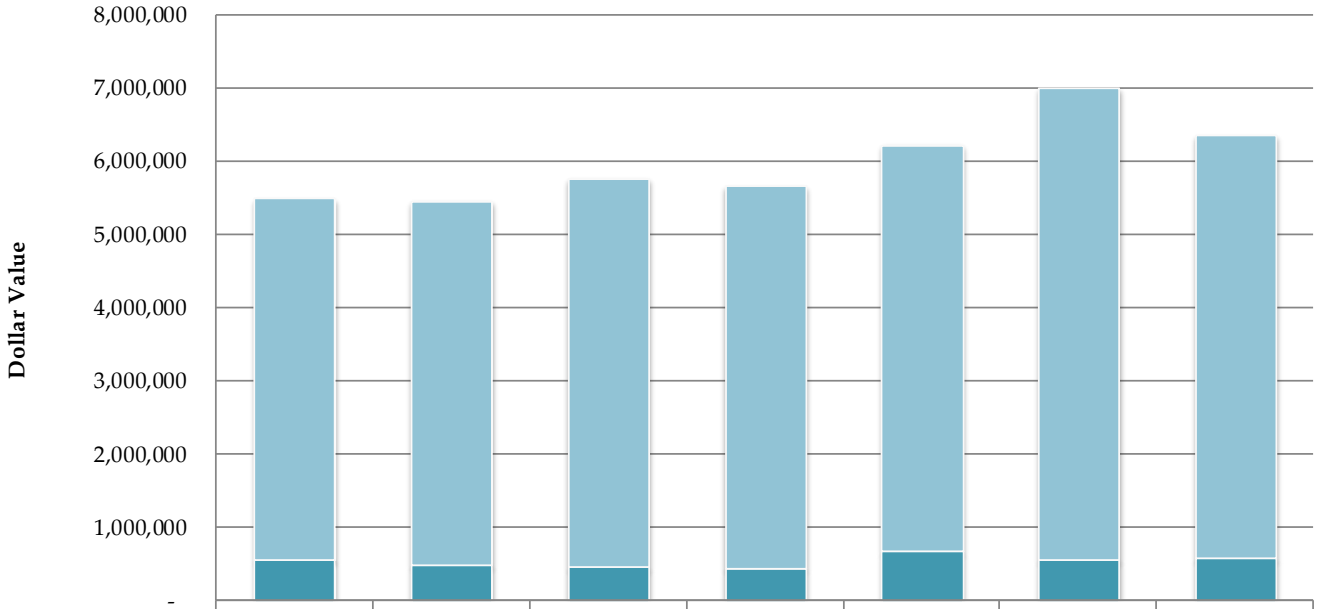
The Village also receives grants that fluctuate depending on the program. Some grants are annual and reimburse the Village for eligible costs such as overtime, allowing them to be budgeted. However, other grants appear throughout the year and the Village is unable to include these revenue sources into the budget.

State Sales Tax:

The State of Illinois imposes a 6.25% sales tax, 1% of which is distributed to municipalities on a point of sale basis. Glendale Heights has increased its sales tax revenue base in the past 5-10 years through the acquisition of new business, and through sales tax incentives offered through the various TIF districts and throughout the Village. As previously stated, the Great Recession of 2008 and 2009 resulted in significant declines in retail sales. Fortunately, things now appear to be in a recovery. At this time, the projection is that state sales tax revenue will come in at $6.42 million for 2014/15, comparing favorably to the $5.86 million that was budgeted. For 2015/16 the estimate is for sales tax revenue of $5,762,709, representing a decrease of 1.6% over the 2014/15 budget, and a 4.0% increase over 2013/14 actual. The chart below illustrates sales tax revenue for fiscal year 2015/16 and the preceding six years.

State Sales Tax & Sales Tax Rebate

Seven (7) Year History



	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
State Sales Tax	4,917,748	4,959,246	5,301,692	5,205,148	5,541,823	6,419,508	5,762,709
Sales Tax Rebate	560,449	490,484	456,974	450,363	669,500	564,100	580,000

Footnotes:

i. Fiscal Years 2008/2009 to 2015/16 are presented on a modified accrual basis.
ii. Fiscal Year 2014/2015 is based off of estimated actual revenues, unaudited.

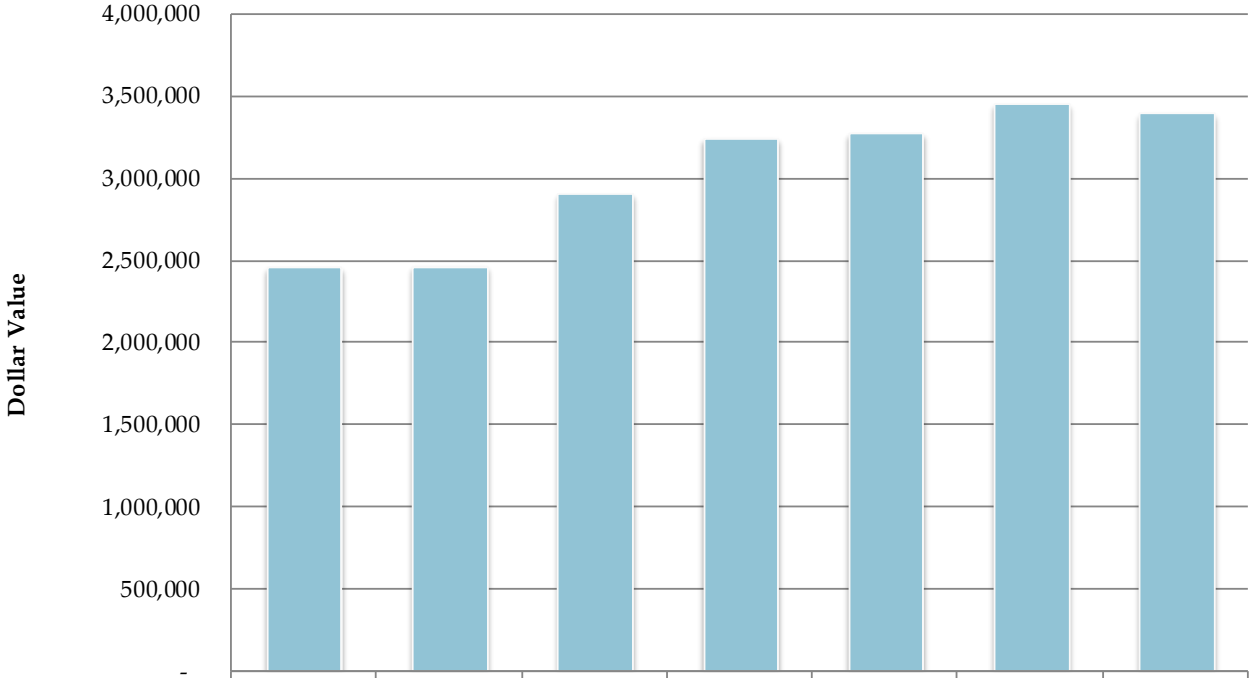
State Income Tax:

The State of Illinois remits to municipalities on a per-capita basis a portion of its personal and corporate income tax receipts. Prior to January 1, 2011, the State remitted 10% of the total tax collections from its 3% income tax. Beginning in 2015, the State changed its income tax rate to 3.75% for individuals, and 5.25% for corporations. The State will now be distributing to local governments an amount equal to 6% of the individual tax receipts and 6.86% of the corporate tax receipts, continuing to distribute 10% of the first 3% of the tax rates.

State income tax receipts had been falling since 2007/08 due to falling wages, rising unemployment, and lower corporate profits, but began to gain some ground starting in 2011/2012. State income tax receipts are estimated at $3,386,592 for 2015/16, an increase of 2.06% from 2014/15. State income tax revenue is deposited into the General Fund. The chart below depicts income tax revenue for FY 2015/16 and the preceding six years.

State Income Tax

Seven (7) Year History



	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
State Income Tax	2,449,933	2,458,199	2,898,309	3,236,674	3,266,810	3,446,310	3,386,592

Footnotes:

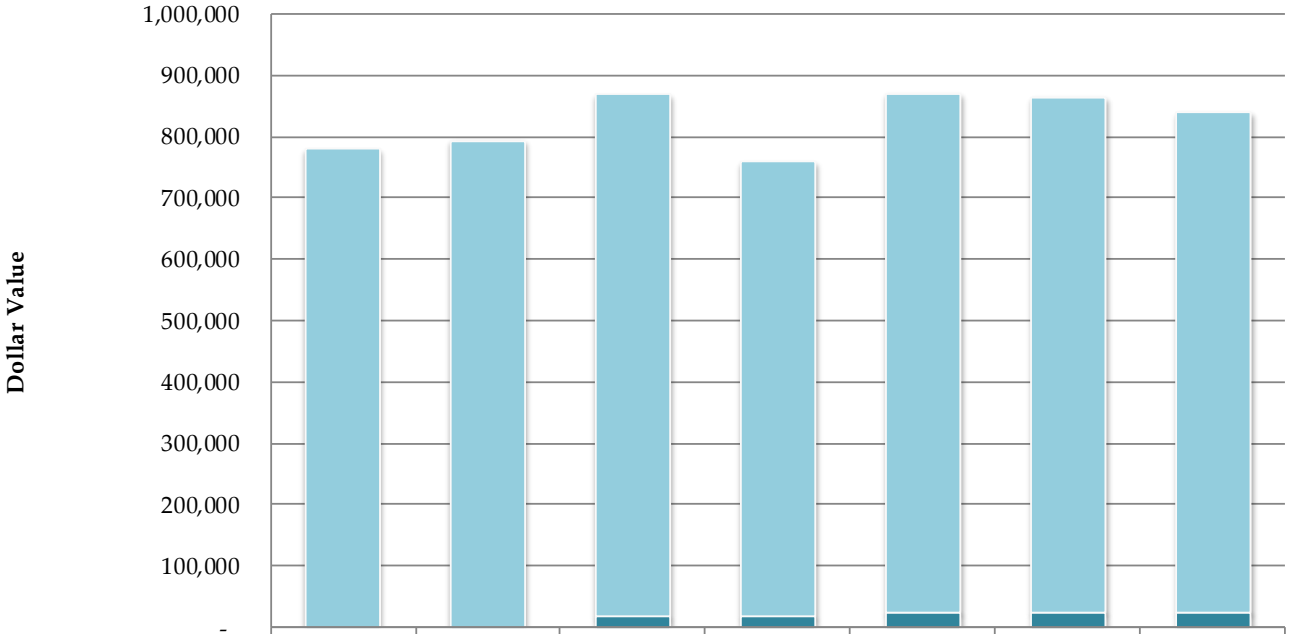
i. Fiscal Years 2008/09 to 2015/16 are presented on a modified accrual basis.
ii. Fiscal Year 2014/15 is based off of estimated actual revenues, unaudited.

State Motor Fuel Tax:

The State of Illinois allocates a portion of its motor fuel tax receipts to municipalities based on a per-capita formula. The State further allocates a small amount to communities classified as "high-growth areas", including Glendale Heights. From fiscal years 2010/11 through 2015/16, municipalities were given an additional allotment under the "Illinois Jobs Now" program. For FY 2015/16 we are projecting total state motor fuel tax revenue of $814,150, a decrease of 2.9% from the preceding year's estimated actual. The chart below shows 2015/16 MFT revenue estimates and actual collections for the preceding six years:

Motor Fuel Tax

Seven (7) Year History



	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
State Motor Fuel Tax	781,655	795,535	850,342	740,603	844,520	838,339	814,150.00
High Growth Money	-	-	20,144	20,136	27,445	27,437	27,500.00

Footnotes:

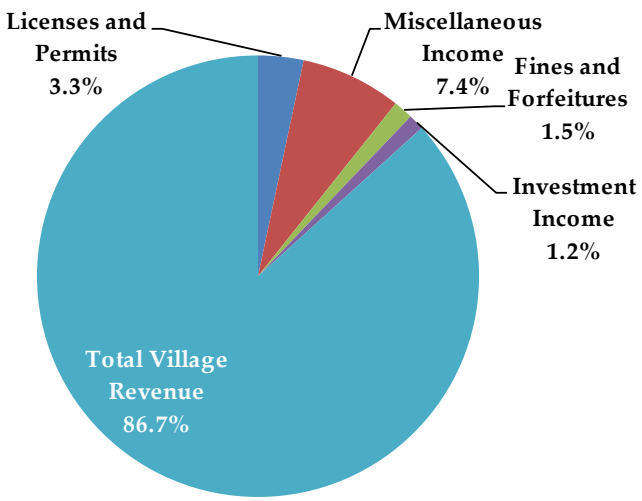
i. Fiscal Years 2008/09 to 2015/16 are presented on a modified accrual basis.
ii. Fiscal Year 2014/15 is based off of estimated actual revenues, unaudited.

State and Local Grants:

The Village is expecting to receive a $1,376,000 FEMA grant to provide funding in the T.I.F. #1 project area. This grant will be used for the flood control project at North Avenue and Glen Ellyn Road. This grant is a 75/25 grant, meaning the Village receives $0.75 cents for every dollar spent on this project.

MAJOR REVENUE SOURCES-OTHER REVENUE SOURCES

Other Revenue Sources to Total Village Revenue
2015/16 Budget



Fiscal Year	Total Budget	Total Revenue Received	% Collected
2009/10	$5,970,587	$6,905,398	115.7%
2010/11	4,684,472	7,259,505	155.0%
2011/12	5,416,473	7,116,148	131.4%
2012/13	5,448,607	8,307,240	152.5%
2013/14	6,041,300	7,690,511	127.3%
2014/15	6,167,333	8,112,987	131.5%
2015/16	6,306,483		

LICENSES AND PERMITS

License and permit revenue projected for FY 2015/16 is $1,573,240, a 10.1% increase from the 2014/15 budget. The increase is attributed to a change in the amount of estimated rental licenses that Village expects to issue. The Village still anticipates receiving a healthy amount of permit revenue due to the new developments being completed during FY 2015/16, and continued collection enforcement of single and multi-family rental licenses.

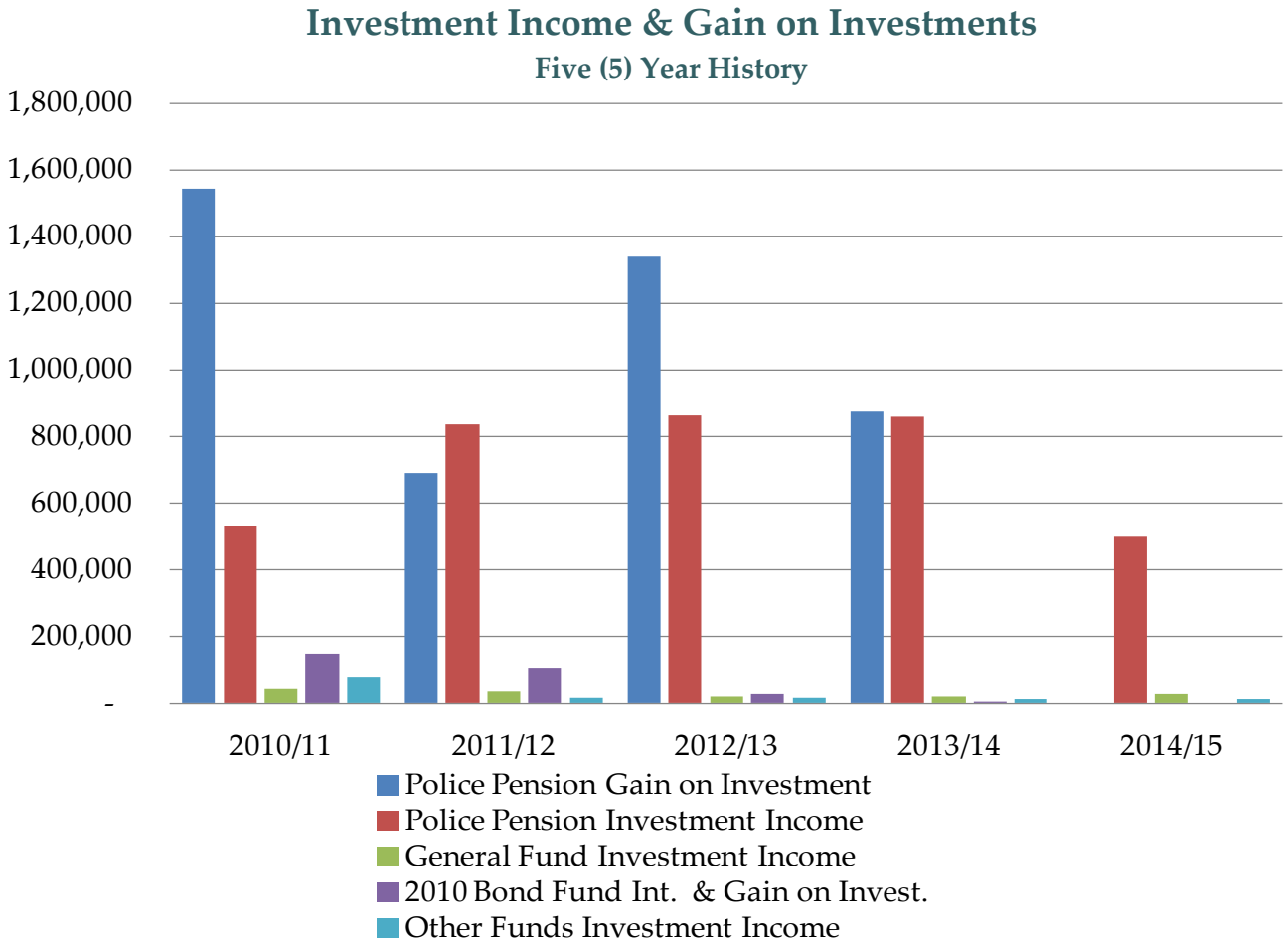
FINES AND FORFEITURES

Total revenue from fines is estimated at $677,200 for FY 2015/16, representing an increase of 0.1% from the 2014/15 budget.

INVESTMENT INCOME

The Village of Glendale Heights receives income from investing idle cash in its operating funds and from investing Police Pension Fund reserves. Until fiscal year 2010, interest revenues had been an important source of funding for Village services. Interest revenues also include the Net Change in Fair Value of investments. This category of revenue is dependent upon invested balances, as well as current trends in interest rates nationally and the stock market. As interest rates, equity markets and the invested balances rise, revenues will rise; as they fall, the opposite will occur. Investment results in the Village's pension fund are included in the gain on investments category. The State Legislature has enabled the Village's pension fund opportunities for investment in mutual funds, stocks, and corporate bonds.

In Fiscal Year 2007/08, revenues declined due to lower interest rates and a decline in stock market performance. In 2008/09, interest rates continued to decline and the stock market dropped by almost 50%. This resulted in negative earnings in the police pension fund. Fiscal Year 2009/10 revenues increased due almost entirely to a rebound in the stock market and the recovery in value in the pension fund and interest on fixed income investments. In 2011/12 and 2013/14, revenues decreased from the 2009/10 level as the market stabilized and in 2014/15 and 2015/16, revenues are expected to sustain or increase their current rate of growth. Following is a table that breaks down investment earnings between operating investments and pension trust investments.



Footnotes:

i. Fiscal Years 2010/11 to 2015/16 are presented on a modified accrual basis.
ii. Fiscal Year 2014/15 and 2015/16 gain on investments are posted during annual audit.

MISCELLANEOUS REVENUE

Miscellaneous revenue consists of a multitude of sources not classified elsewhere. Some of the more significant miscellaneous revenue sources include employee and employer contributions into the Police Pension Fund, reimbursement of a High School Resource Officer, Donations, various grants, and other miscellaneous revenue. Miscellaneous revenue is estimated at

$3,509,337 for fiscal year 2015/16, a decrease of 0.44% from the previous year's budget. Employer pension contributions decreased 0.8%, while employee pension contributions remain unchanged.

MAJOR REVENUE SOURCES

OTHER FINANCING SOURCES (USES)

Other financing sources are inflows of cash that are either non-operating or more one-time in nature. Typically, other financing sources include proceeds from issuing bonds, inter-fund transfers, and proceeds from the sale of land and equipment.

In 2009 and 2010, the Village took advantage of Build America Bonds that were offered as part of the American Reinvestment and Recovery Act to fund several long awaited capital projects. In addition, the Village was awarded a $2.5 million Park and Recreation Facility Construction (PARC) grant and a $100,000 and $275,000 Department of Commerce and Economic Opportunities (DCEO) grant to supplement capital project funding that also included local funds from the Village's General Fund and Recreation Fund reserves.

Capital Projects completed include:

- The Center for Senior Citizens
- 2009 & 2010 Local Street Improvements
- Infrastructure Improvements (Water & Sewer System)
- Water Pollution Control Facility Improvements
- New Front Entrance to Village Hall – Now Fully Handicap Accessible
- Interior Remodeling of the Glendale Lakes Golf Course Clubhouse, Kitchen, and Patios
- New Police Station
- Interior Remodeling of Village Hall
- Sports Hub Renovation
- Aquatic Center Expansion

Capital Projects still in progress include:

- **Interior Remodeling of Village Hall** – The final phase of this project includes upgrading the original single pane windows on the south and east side of Village Hall to double pane windows. The court room will also receive upgrades to its carpeting, electronic televising equipment, HVAC, podium, and blinds. The funding for these improvements is coming from a DCEO grant of $250,000.

- **Way finding Signs** – The Fullerton Avenue campus will have new way finding signs to direct its daily visitors to each of its new and upgraded buildings and service counters.

Operating Transfers:

Revenues classified as operating transfers from other funds total $3,666,949 in the fiscal year 2015/16 budget, which is a decrease of 13.16% from the prior year's budget. Following is a summary of the proposed operating transfers.

Fund Type/Fund	Transfers in	Transfers (out)	Net Transfers
General Fund	**402,292**	**(1,130,697)**	**(728,405)**
Special Revenue Funds	**146,625**	**(1,747,752)**	**(1,601,127)**
Recreation Fund	-	(18,350)	(18,350)
ESDA	-	(2,987)	(2,987)
Founders Day Fund	-	(52,492)	(52,492)
Infrastructure Fund	-	(1,324,123)	(1,324,123)
T.I.F. #1	-	(60,000)	(60,000)
S.S.A. #1	-	(15,156)	(15,156)
S.S.A. #2	90,169	(128,614)	(38,445)
S.S.A. #3	56,456	(96,938)	(40,482)
S.S.A. #4	-	(11,882)	(11,882)
S.S.A. #5	-	(19,938)	(19,938)
S.S.A. #6	-	(17,272)	(17,272)
Capital Project Funds	**400,633**	**(20,000)**	**380,633**
Vehicle Replacement Fund	105,933	(20,000)	85,933
Capital Projects Fund	294,700	-	294,700
Debt Service Fund	**2,550,899**	**-**	**2,550,899**
Enterprise Funds	**20,000**	**(768,500)**	**(748,500)**
Environmental Services Fund	20,000	(747,000)	(727,000)
Golf Fund	-	(21,500)	(21,500)
Internal Services Fund	**146,500**	**-**	**146,500**
Insurance Fund	146,500	-	146,500
Total Transfers	**3,666,949**	**(3,666,949)**	**-**

BUDGET SUMMARIES

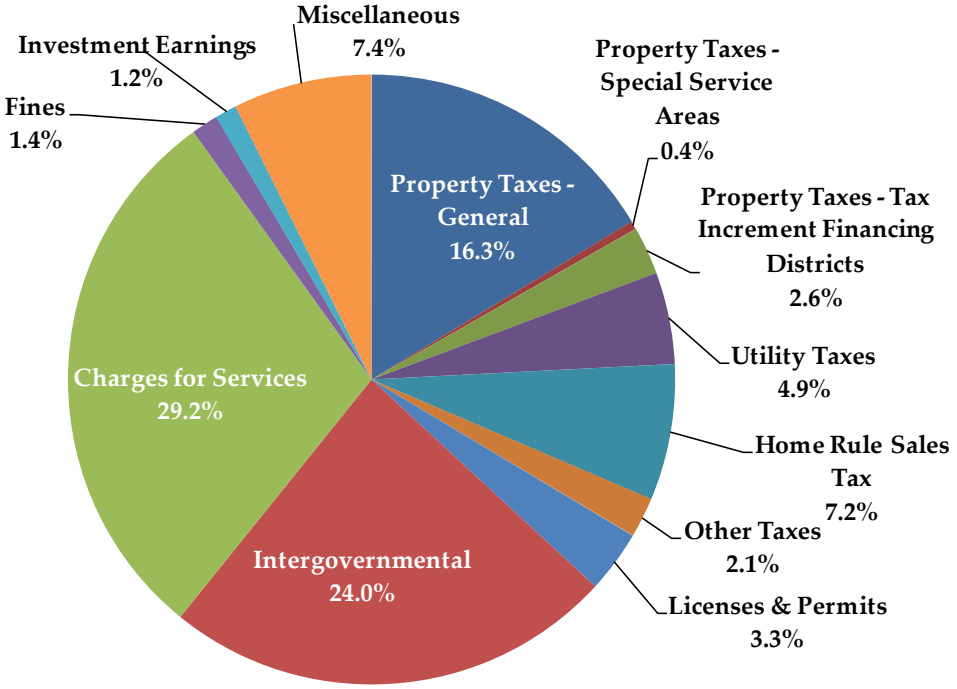
A PROUD & PROGRESSIVE
VILLAGE FOR ALL PEOPLE

REVENUE & EXPENDITURES
ALL FUNDS

FUND	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATE	2015/16 BUDGET	% DIFFERENCE
REVENUES	**53,077,034**	**50,529,115**	**54,041,893**	**51,163,063**	**1.3%**
General Fund	21,017,691	21,382,432	22,741,587	21,433,791	0.2%
Special Revenue Funds	8,558,703	9,024,873	9,230,925	8,893,053	-1.5%
Debt Service Fund	4,989,152	5,173,437	5,538,371	5,085,083	-1.7%
Capital Projects Fund	3,464,906	697,122	586,851	802,783	15.2%
Enterprise Fund	11,091,497	11,525,868	11,599,646	11,921,998	3.4%
Internal Service Fund	121,983	135,000	135,403	449,500	233.0%
Trust Funds	3,833,102	2,590,383	4,209,110	2,576,855	-0.5%
EXPENDITURES	**53,655,116**	**54,866,502**	**54,434,088**	**53,916,700**	**-1.7%**
General Fund	21,017,691	21,544,093	21,939,575	21,433,791	-0.5%
Special Revenue Funds	9,013,609	11,982,291	10,507,553	10,867,582	-9.3%
Debt Service Fund	5,083,960	5,173,437	5,086,283	5,084,887	-1.7%
Capital Projects Fund	3,927,559	1,272,518	1,287,572	895,352	-29.6%
Enterprise Fund	12,180,220	12,205,334	13,124,661	12,927,198	5.9%
Internal Service Fund	793,868	837,497	649,669	797,911	-4.7%
Trust Funds	1,638,209	1,851,332	1,838,775	1,909,979	3.2%
Net Revenues Over/(Under) Expenditures	**(578,082)**	**(4,337,387)**	**(392,195)**	**(2,753,637)**	**36.5%**

REVENUE SUMMARY FUNDING BY SOURCE

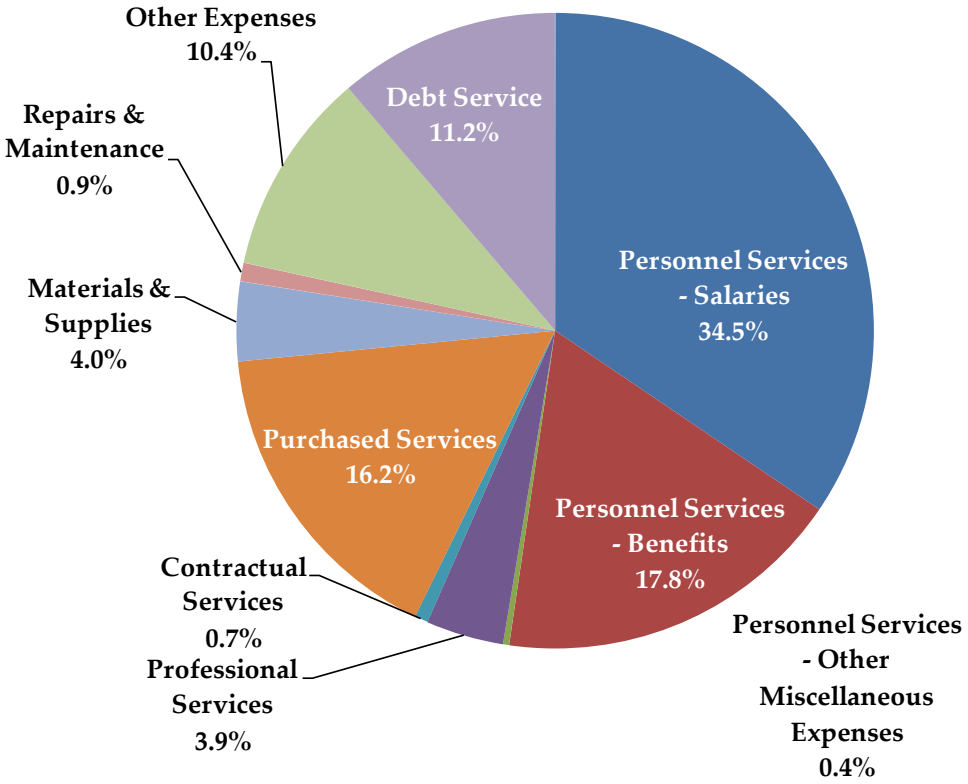
ALL FUNDS



	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATE	2015/16 BUDGET	% DIFFERENCE
Property Taxes - General	$ 7,041,491	$ 7,343,905	$ 7,370,200	$ 7,762,245	5.7%
Property Taxes - Special Service Areas	230,416	226,108	212,794	208,787	-7.7%
Property Taxes - Tax Increment Financing Distr	981,106	1,072,900	1,069,323	1,211,650	12.9%
Utility Taxes	2,392,741	2,307,000	2,361,487	2,304,392	-0.1%
Home Rule Sales Tax	3,303,316	3,495,520	3,795,588	3,428,620	-1.9%
Other Taxes	1,030,103	1,018,800	1,088,546	1,016,200	-0.3%
Licenses & Permits	1,636,586	1,428,590	1,461,673	1,573,240	10.1%
Intergovernmental	12,970,956	11,285,571	11,873,463	11,386,417	0.9%
Charges for Services	13,109,208	13,389,208	13,487,337	13,871,320	3.6%
Fines	716,611	676,700	613,260	677,200	0.1%
Investment Earnings	1,775,348	537,055	2,186,554	546,706	1.8%
Miscellaneous	3,561,966	3,524,988	3,851,500	3,509,337	-0.4%
Total Operating Revenues	**48,749,848**	**46,306,345**	**49,371,725**	**47,496,114**	**2.6%**
Operating Transfers	**4,327,186**	**4,222,770**	**4,670,168**	**3,666,949**	
Net Revenues & Transfers	**$ 53,077,034**	**$ 50,529,115**	**$ 54,041,893**	**$ 51,163,063**	

EXPENDITURE SUMMARY FUNDING BY CLASS

ALL FUNDS



	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATE	2015/16 BUDGET	% DIFFERENCE
Personnel Services - Salaries	$15,249,010	$15,324,240	$15,522,457	$15,642,641	2.1%
Personnel Services - Benefits	7,950,110	7,966,717	8,020,334	8,089,908	1.5%
Personnel Services - Other Miscellaneous Expen	112,721	121,893	108,200	142,087	16.6%
Professional Services	1,232,110	1,829,271	1,208,012	1,783,058	-2.5%
Contractual Services	264,499	347,440	289,410	310,251	-10.7%
Purchased Services	6,457,334	7,413,364	7,241,113	7,354,115	-0.8%
Materials & Supplies	1,883,796	1,930,185	1,752,047	1,834,750	-4.9%
Repairs & Maintenance	422,745	487,657	387,092	428,056	-12.2%
Other Expenses	3,582,545	4,295,538	4,078,296	4,703,153	9.5%
Debt Service	5,081,067	5,169,837	5,082,653	5,081,232	-1.7%
Depreciation & Amortization Expense	1,421,187	-	1,428,035	-	N/A
Total Operating Expenses	**43,657,124**	**44,886,142**	**45,117,649**	**45,369,251**	**1.1%**
Capital Outlay	**5,670,806**	**5,757,590**	**4,646,271**	**4,880,500**	**-15.2%**
Operating Transfers	**4,327,186**	**4,222,770**	**4,670,168**	**3,666,949**	
Net Expenditures & Transfers	**$53,655,116**	**$54,866,502**	**$54,434,088**	**$53,916,700**	

REVENUE AND EXPENDITURE SUMMARY

GENERAL FUND

	FY 2013/14 ACTUAL	FY 2014/15 BUDGET	FY 2014/15 ESTIMATE	FY 2015/16 BUDGET	% DIFFERENCE
REVENUES	**$ 21,017,691**	**$ 21,382,432**	**$ 22,741,587**	**$ 21,433,791**	**0.2%**
Taxes	8,030,723	8,104,528	8,389,980	7,936,321	-2.1%
Licenses and Permits	1,634,054	1,426,150	1,457,693	1,570,300	10.1%
Charges for Services	969,304	906,936	975,838	971,659	7.1%
Fines and Forfeitures	665,741	658,500	595,503	659,000	0.1%
Intergovernmental	8,847,937	9,365,601	10,174,398	9,311,938	-0.6%
Investment Income	22,421	22,500	25,799	38,006	68.9%
Miscellaneous	478,910	476,628	700,787	544,275	14.2%
Operating Transfers	368,601	421,589	421,589	402,292	-4.6%
EXPENDITURES	**21,017,691**	**21,544,093**	**21,939,575**	**21,433,791**	**-2.3%**
General Government	6,968,788	7,055,219	7,205,006	7,200,311	2.1%
Police Department	7,291,254	7,427,101	7,518,896	7,584,535	2.1%
Community Development	792,365	805,408	821,671	837,926	4.0%
Public Works	2,011,470	2,089,109	1,942,337	2,075,281	-0.7%
Parks, Grounds & Facilities	2,577,242	2,851,146	2,808,171	2,338,777	-18.0%
Legislative	226,909	271,366	232,050	266,264	-1.9%
Operating Transfers	1,149,663	1,044,744	1,411,444	1,130,697	8.2%
NET REVENUES OVER EXPENDITURES	**$ -**	**$ (161,661)**	**$ 802,012**	**$ -**	**100.0%**

REVENUE DETAIL
GENERAL FUND

ACCOUNT NAME	FY 2013/14 ACTUAL	FY 2014/15 BUDGET	FY 2014/15 ESTIMATE	FY 2015/16 BUDGET	% DIFFERENCE
TAXES	**$ 8,030,723**	**$ 8,104,528**	**$ 8,389,980**	**$ 7,936,321**	**-2.1%**
Property Taxes - Police Protection	626,775	682,000	684,661	689,000	1.0%
Property Taxes - Police Pension	1,653,898	1,648,383	1,654,144	1,634,855	-0.8%
Property Taxes - Social Security - Employer	584,027	606,303	608,776	483,154	-20.3%
Property Taxes - School Crossing Guards	50,576	52,020	52,666	51,000	-2.0%
Property Taxes - Mosquito Abatement	40,945	42,262	41,906	52,000	23.0%
Utility Taxes - Electricity	845,439	840,000	814,709	825,000	-1.8%
Utility Taxes - Natural Gas	683,540	559,000	663,068	725,000	29.7%
Utility Taxes - Simplified Telecommunications Tax	880,977	929,000	900,360	775,392	-16.5%
Utility Taxes - Utility Tax Rebate Program	(17,215)	(21,000)	(16,650)	(21,000)	0.0%
Hotel Tax	31,950	20,000	13,900	16,200	-19.0%
Municipal Taxes - Food & Beverage Tax	470,548	480,000	494,902	495,000	3.1%
Amusement Tax	115,129	117,000	129,859	117,000	0.0%
Video Gaming Tax	9,080	36,800	38,753	48,000	30.4%
Personal Property Replacement Tax	41,618	40,000	40,253	40,000	0.0%
Real Estate Transfer Tax	361,778	325,000	370,879	300,000	-7.7%
Home Rule Tax	1,651,658	1,747,760	1,897,794	1,705,720	-2.4%
LICENSES AND PERMITS	**1,634,054**	**1,426,150**	**1,457,693**	**1,570,300**	**10.1%**
Vehicle License	292,334	300,000	308,578	305,000	1.7%
Building Permits	522,123	300,000	210,246	300,000	0.0%
Garage Sale	5,840	6,200	5,030	5,700	-8.1%
Business License	85,813	76,000	71,100	81,000	6.6%
Scavenger License	11,875	11,500	11,515	11,500	0.0%
Vending Machines License	26,816	27,500	27,246	27,500	0.0%
Contractors License	27,500	30,000	30,700	30,000	0.0%
Liquor License	97,060	102,000	99,968	105,000	2.9%
Tobacco Dealers License	5,600	5,800	5,400	5,600	-3.4%
Multi-Family Rental License	139,150	140,650	162,950	139,650	-0.7%
Animal License	1,228	1,500	1,385	1,400	-6.7%
Single Family Rental License	392,875	400,000	489,555	524,750	31.2%
Entertainment Permit	1,300	1,500	2,700	2,700	80.0%
Vacant Building Registry	7,800	5,000	7,900	6,000	20.0%
Vacant Building Inspection	8,350	3,000	7,050	5,500	83.3%
Video Gaming License	7,000	7,500	7,500	10,000	33.3%
Utility Permits - R.O.W.	-	8,000	8,400	9,000	12.5%
Suspense Account	1,390	-	470	-	0.0%
CHARGES FOR SERVICES	**969,304**	**906,936**	**975,838**	**971,659**	**7.1%**
Courtroom Rental	62,342	61,024	64,483	64,022	4.9%
Police Dept. Range Rental	5,000	5,000	5,000	5,000	0.0%
Water Tower Rental	167,233	100,727	128,611	151,429	50.3%
Cable T.V. Franchise Fee	393,116	404,000	429,946	420,000	4.0%
Re-Inspection Fee	50	500	1,383	1,500	200.0%
Public Hearing Fee	10,456	8,000	9,818	8,000	0.0%
Engineering Fee	29,815	5,000	3,585	5,500	10.0%
Legal Fee	6,209	-	-	-	0.0%
False Alarm Fee	7,450	9,000	14,330	15,000	66.7%
Plan Review Fee	1,680	1,500	1,270	1,000	-33.3%
Police Accident Report	3,554	4,000	3,410	4,000	0.0%

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REVENUE DETAIL
GENERAL FUND (cont.)

ACCOUNT NAME	FY 2013/14 ACTUAL	FY 2014/15 BUDGET	FY 2014/15 ESTIMATE	FY 2015/16 BUDGET	% DIFFERENCE
CHARGES FOR SERVICES (cont.)					
Police Officer-Off Duty	6,630	10,000	7,158	7,000	-30.0%
Finger Printing Fee	1,035	1,500	1,225	1,500	0.0%
Animal Impound Fee	1,060	1,000	590	1,000	0.0%
Police Dept. Application	-	5,220	5,220	-	-100.0%
Bassett Liquor Training	350	500	25	-	-100.0%
Working W/O Permit	2,312	5,000	8,468	7,000	40.0%
Real Estate Inspection Program	65,550	60,000	56,700	55,000	-8.3%
Application Fee Liquor Dealer	500	-	1,000	-	0.0%
Plat Filing Fee	1,250	1,500	1,000	1,000	-33.3%
County Right Of Way Fee	13,237	13,237	16,058	16,058	21.3%
Parks Usage Fees	8,890	6,500	4,530	8,000	23.1%
Zoning Verification Fees	-	1,200	900	1,000	-16.7%
Senior Center - Senior Health Insurance Program	-	-	6,000	-	0.0%
Senior Center - Senior Program	6,686	11,700	6,811	8,000	-31.6%
Senior Center - Senior Bus	3,083	4,500	4,347	4,500	0.0%
Senior Center - Facility Rental	50,490	55,000	45,470	54,000	-1.8%
Senior Center - Salon Services	46,449	47,000	49,700	47,000	0.0%
Senior Center - Sponsorship	1,500	1,000	1,000	1,000	0.0%
Senior Center - Gift Cards	152	-	-	-	0.0%
Senior Center - Simple Sam Computer Management	220	250	234	250	0.0%
Senior Center - Fitness Memberships	7,872	7,200	6,841	7,200	0.0%
Senior Center - General Memberships	2,904	2,000	2,944	2,750	37.5%
Senior Center - Beverages Sold Revenue	8,449	13,738	9,619	9,000	-34.5%
Senior Center - Specialty Linens Revenue	3,289	3,500	3,164	3,500	0.0%
Senior Center - Other Rental Fees	790	1,350	975	1,000	-25.9%
Senior Center - Waitstaff Services	-	3,200	2,750	3,200	0.0%
Senior Center - Senior Holiday Luncheon	970	1,890	2,870	3,500	85.2%
Senior Center - Senior Trip Revenues	45,681	45,000	55,509	45,000	0.0%
Senior Center - Snacks	834	700	688	700	0.0%
Senior Center - Facility Set up Fees	2,200	4,000	3,625	4,000	0.0%
Senior Center - Salon Retail Revenue	-	-	-	1,050	
Senior Center - Salon Gratuities	-	-	2,402	1,500	100.0%
Senior Center - Gift Shop Revenue	-	500	6,179	1,500	200.0%
FINES AND FORFEITURES	**665,741**	**658,500**	**595,503**	**659,000**	**0.1%**
Local DUI Prosecution	54,957	55,000	43,034	55,000	0.0%
Parking Tickets	210,169	225,000	221,849	225,000	0.0%
Compliance Tickets	148,510	100,000	92,907	100,000	0.0%
Court Fines	250,955	275,000	234,563	275,000	0.0%
Liquor Fines	350	2,500	2,450	2,500	0.0%
Tobacco Fines	800	1,000	700	1,500	50.0%
INTERGOVERNMENTAL	**8,847,937**	**9,365,601**	**10,174,398**	**9,311,938**	**-0.6%**
Parking Ticket - Collection Agency	15,010	15,000	14,225	15,000	0.0%
Police Dept. - Other Revenues	35,860	3,000	3,532	3,000	0.0%
Municipal Sales Tax	5,541,823	5,856,349	6,419,508	5,762,709	-1.6%
Sales Tax (Rebate)	(669,500)	(564,100)	(564,100)	(580,000)	2.8%
Local Use Tax	599,004	632,848	691,156	663,635	4.9%

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REVENUE DETAIL
GENERAL FUND (cont.)

ACCOUNT NAME	FY 2013/14 ACTUAL	FY 2014/15 BUDGET	FY 2014/15 ESTIMATE	FY 2015/16 BUDGET	% DIFFERENCE
INTERGOVERNMENTAL (cont.)					
Auto Rental Tax	9,118	9,500	9,515	10,000	5.3%
State Income Tax	3,266,810	3,318,176	3,446,310	3,386,592	2.1%
Grants Police - Federal	2,256	-	-	-	0.0%
Grants Police - State	-	12,188	12,188	6,094	-50.0%
DUMEG Fair Share Rebate	24,908	24,908	18,681	24,908	0.0%
Federal Grants	-	543	543	17,000	3030.8%
State of Illinois	20,000	54,189	88,886	-	-100.0%
Chapter 56.6 Drug Fines	-	3,000	23,928	3,000	0.0%
Local Law Enforcement Block Grant	2,178	-	8,865	-	0.0%
Juvenile Diversion Program	470	-	1,161	-	0.0%
INVESTMENT INCOME	**22,421**	**22,500**	**25,799**	**38,006**	**68.9%**
Interest Income	26,351	22,500	24,873	38,006	68.9%
IPBC Investment Revenue	(3,930)	-	926	-	0.0%
MISCELLANEOUS INCOME	**478,910**	**476,628**	**700,787**	**544,275**	**14.2%**
Sale of Village Property	99	-	-	-	0.0%
Towing And Impound Charges	163,540	170,000	142,840	165,000	-2.9%
Boot Fee	740	2,000	9,621	8,500	325.0%
Parking Fees/Payment Plan	13,654	17,000	19,084	17,000	0.0%
50/50 Curb - Cut Program	1,180	3,570	1,080	3,750	5.0%
Sales - Recycling Supplies	2,749	2,500	49	-	-100.0%
Parkway Tree Replacement	-	3,000	6,600	3,000	0.0%
High School Resource Officer	110,063	116,728	113,299	120,076	2.9%
North Avenue Property	5,000	6,000	5,500	6,000	0.0%
Donations - Other	50	-	-	-	0.0%
Park Memorials	-	-	200	-	0.0%
Cash (Over) & Short	(16)	-	(110)	-	0.0%
Miscellaneous Income	95,748	74,309	143,190	135,000	81.7%
Special Event Revenues	7,079	6,850	7,861	7,850	14.6%
Donations - Other	1,015	1,015	940	915	-9.9%
Pull Tab Tax	-	2,500	3,363	2,500	0.0%
D.U.I.	3,739	33,156	90,404	35,684	7.6%
Sex Offender Registration	-	3,000	8,225	3,000	0.0%
Police Department Bike Unit	32	-	-	-	0.0%
G.R.E.A.T. Program Receipts	9,730	-	-	-	0.0%
Local Miscellaneous Donation	3,072	-	5,018	-	0.0%
State - Tobacco Grants	1,551	5,000	18,670	5,000	0.0%
Donations - Supervision Fines	46,559	25,000	66,710	25,000	0.0%
Electronic Citation Fees	-	1,000	12,137	2,000	100.0%
Forfeited Funds - Police money	6,252	-	617	-	0.0%
Evidence Seized Cash	-	-	15,643	-	0.0%
State Forfeitures Fund	3,258	-	10,337	-	0.0%
Federal Forfeitures Fund	-	-	7,482	-	0.0%
Dare Account	-	-	6,878	-	0.0%
Donations - Safety Town	3,816	4,000	5,149	4,000	0.0%
TOTAL GENERAL FUND REVENUES	**$ 20,649,090**	**$ 20,960,843**	**$ 22,319,998**	**$ 21,031,499**	**0.3%**

EXPENDITURE SUMMARY BY DEPARTMENT

GENERAL FUND

Program	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATE	2015/16 BUDGET	% DIFFERENCE
Boards & Commissions	**$ 226,909**	**$ 271,366**	**$ 232,050**	**$ 266,264**	**-1.88%**
Village Board	187,086	208,063	176,770	208,048	-0.01%
Village Clerk	16,269	18,800	17,993	17,750	-5.59%
Police Commission	11,874	25,422	23,306	24,073	-5.31%
Plan Commission	1,569	4,690	2,807	3,401	-27.48%
Special Events Commission	7,981	11,391	8,057	10,115	-11.20%
Youth Commission	1,339	2,000	2,168	1,800	-10.00%
Community Diversity Commission	300	-	-	-	0.00%
Appearance Commission	491	1,000	949	1,077	7.70%
General Government	**6,968,788**	**7,055,219**	**7,205,006**	**7,200,311**	**2.06%**
Village Administration	386,932	401,917	397,698	411,968	2.50%
Human Resources	136,120	140,380	141,256	144,759	3.12%
Public Affairs	112,206	129,998	118,520	109,872	-15.48%
Senior Services	392,485	387,916	403,638	396,131	2.12%
Central Services	4,806,574	4,800,324	4,972,868	4,979,315	3.73%
Administrative Services	326,778	331,067	331,395	328,845	-0.67%
Information Services	359,455	400,806	350,200	443,530	10.66%
Finance	448,238	462,811	489,431	385,891	-16.62%
Police Department	**7,291,254**	**7,427,101**	**7,518,896**	**7,584,535**	**2.12%**
Police Department Administration	546,918	524,258	522,709	548,022	4.53%
Patrol	4,190,814	4,205,152	4,321,754	4,243,566	0.91%
Investigations	1,123,977	1,185,349	1,125,747	1,277,981	7.81%
Support Services	1,338,396	1,416,974	1,354,839	1,424,782	0.55%
Community Oriented Police	2,597	3,000	2,994	10,000	233.33%
State & Federal Grants	88,552	92,368	190,853	80,184	-13.19%
Public Works	**2,011,470**	**2,089,109**	**1,942,337**	**2,075,281**	**-0.66%**
Public Works Administration	176,291	152,428	179,563	171,246	12.35%
Engineering	26,784	28,953	25,024	27,410	-5.33%
Streets	1,477,341	1,550,149	1,416,691	1,535,355	-0.95%
Fleet Maintenance	331,054	357,579	321,059	341,270	-4.56%
Parks, Grounds & Facilities	**2,577,242**	**2,851,146**	**2,808,171**	**2,338,777**	**-17.97%**
Playgrounds	1,343,491	1,407,443	1,427,858	1,429,481	1.57%
Forestry Operation	387,059	579,540	511,996	47,650	-91.78%
Building Maintenance	846,692	864,163	868,317	861,646	-0.29%
Community Development Services	**792,365**	**805,408**	**821,671**	**837,926**	**4.04%**
Community Development Administration	442,461	501,454	522,862	513,066	2.32%
Inspection Services	349,904	303,954	298,809	324,860	6.88%

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EXPENDITURE SUMMARY BY DEPARTMENT

GENERAL FUND (cont.)

	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATE	2015/16 BUDGET	% DIFFERENCE
General Fund Total before Operating Transfers	**19,868,028**	**20,499,349**	**20,528,131**	**20,303,094**	**-0.96%**
Operating Transfers	**1,149,663**	**1,044,744**	**1,411,444**	**1,130,697**	**8.23%**
Transfer To - Vehicle Replacement Fund	199,065	-	-	42,596	100.00%
Transfer To - Computer Replacement Fund	94,798	-	-	-	0.00%
Transfer To - Capital Projects Fund	60,000	191,670	191,670	294,700	53.75%
Transfer To - 2010 G.O.B.	25,000	-	-	-	0.00%
Transfer To - Debt Service	770,800	853,074	1,219,774	793,401	-7.00%
TOTAL EXPENDITURES	**$21,017,691**	**$21,544,093**	**$21,939,575**	**$21,433,791**	**-0.51%**

EXPENDITURE SUMMARY BY CLASS

GENERAL FUND

Program	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATE	2015/16 BUDGET	% DIFFERENCE
Personnel Services	**$ 16,580,365**	**$ 16,831,169**	**$ 16,981,131**	**$ 17,180,098**	**2.07%**
Boards & Commissions	140,030	157,518	140,954	158,455	0.59%
General Government	5,654,989	5,674,914	5,731,504	5,693,640	0.33%
Police Department	6,911,451	7,024,850	7,066,284	7,175,970	2.15%
Public Works	1,427,570	1,402,785	1,411,158	1,486,936	6.00%
Parks, Grounds & Facilities	1,700,765	1,819,663	1,850,851	1,886,861	3.69%
Community Development Services	745,560	751,439	780,380	778,236	3.57%
Professional Services	**577,837**	**596,680**	**726,463**	**709,276**	**18.87%**
Boards & Commissions	5,237	7,801	6,544	6,300	-19.24%
General Government	568,147	584,379	684,564	684,226	17.09%
Public Works	4,453	4,500	4,453	4,200	-6.67%
Community Development Services	-	-	30,902	14,550	100.00%
Contractual Services	**88,810**	**131,340**	**123,444**	**116,101**	**-11.60%**
Public Works	88,810	131,340	123,444	116,101	-11.60%
Purchased Services	**934,925**	**1,354,815**	**1,184,118**	**790,030**	**-41.69%**
Boards & Commissions	11,226	24,806	22,898	23,258	-6.24%
General Government	279,576	318,618	282,717	315,642	-0.93%
Police Department	56,484	68,108	61,212	57,619	-15.40%
Public Works	144,839	180,156	128,028	163,740	-9.11%
Parks, Grounds & Facilities	408,282	721,345	680,909	198,116	-72.54%
Community Development Services	34,518	41,782	8,354	31,655	-24.24%
Materials & Supplies	**902,730**	**884,355**	**787,614**	**809,000**	**-8.52%**
Boards & Commissions	10,985	15,901	9,788	14,675	-7.71%
General Government	221,230	246,579	242,527	235,940	-4.31%
Police Department	202,154	185,680	157,027	187,915	1.20%
Public Works	234,940	210,905	164,552	178,875	-15.19%
Parks, Grounds & Facilities	223,962	215,270	212,873	181,785	-15.55%
Community Development Services	9,459	10,020	847	9,810	-2.10%
Repairs & Maintenance	**241,879**	**291,062**	**213,561**	**240,535**	**-17.36%**
General Government	17,211	25,450	23,736	14,400	-43.42%
Police Department	17,938	38,710	31,691	60,635	56.64%
Public Works	88,525	154,373	106,296	114,400	-25.89%
Parks, Grounds & Facilities	117,350	71,552	50,650	49,675	-30.57%
Community Development Services	855	977	1,188	1,425	45.85%
Other Expenses	**454,123**	**342,822**	**474,365**	**356,582**	**4.01%**
Boards & Commissions	59,431	65,340	51,866	63,576	-2.70%
General Government	176,742	165,029	218,402	194,563	17.90%
Police Department	102,421	108,753	202,312	93,624	-13.91%
Public Works	807	1,550	1,006	1,729	11.55%
Parks, Grounds & Facilities	113,532	960	779	840	-12.50%
Community Development Services	1,190	1,190	-	2,250	89.08%

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EXPENDITURE SUMMARY BY CLASS

GENERAL FUND (cont.)

Program	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATE	2015/16 BUDGET	% DIFFERENCE
Capital Outlay	**87,359**	**67,106**	**37,435**	**101,472**	**51.21%**
General Government	50,893	40,250	21,556	61,900	53.79%
Police Department	806	1,000	370	8,772	777.20%
Public Works	21,526	3,500	3,400	9,300	165.71%
Parks, Grounds & Facilities	13,351	22,356	12,109	21,500	-3.83%
Community Development Services	783	-	-	-	100.00%
Operating Transfers	**1,149,663**	**1,044,744**	**1,411,444**	**1,130,697**	**8.23%**
Transfer To - Vehicle Replacement Fund	199,065	-	-	42,596	100.00%
Transfer To - Computer Replacement Fund	94,798	-	-	-	0.00%
Transfer To - Capital Projects Fund	60,000	191,670	191,670	294,700	53.75%
Transfer To - 2010 G.O.B.	25,000	-	-	-	0.00%
Transfer To - Debt Service	770,800	853,074	1,219,774	793,401	-7.00%
TOTAL ALL OBJECTS	**$ 21,017,691**	**$ 21,544,093**	**$ 21,939,575**	**$ 21,433,791**	**-0.51%**

REVENUE SUMMARY BY FUND
OTHER FUNDS

FUND TYPE/FUND	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATE	2015/16 BUDGET	% DIFFERENCE
Special Revenue Funds	**$ 8,558,703**	**$ 9,024,873**	**$ 9,230,925**	**$ 8,893,053**	**-1.46%**
Recreation Fund	1,976,493	2,058,598	2,110,607	2,177,176	5.76%
Emergency Services and Disaster Agency Fund	57,311	72,246	72,501	56,514	-21.78%
Handicapped Recreation Fund	165,140	109,378	68,538	141,400	29.28%
Motor Fuel Tax Fund	1,010,199	1,134,724	1,141,854	841,800	-25.81%
Founders' Day Fund	369,045	341,431	341,425	343,468	0.60%
Parks & Recreation Development Fund	90,492	39,307	41,043	42,508	8.14%
Infrastructure Fund	1,933,399	1,941,360	2,092,612	2,250,230	15.91%
Special Service Area #1 Fund	14,255	13,833	13,845	13,028	-5.82%
Special Service Area #2 Fund	120,592	125,684	124,558	127,632	1.55%
Special Service Area #3 Fund	90,629	94,730	86,257	94,034	-0.73%
Special Service Area #4 Fund	23,181	23,085	22,354	21,518	-6.79%
Special Service Area #5 Fund	33,743	32,971	29,779	28,469	-13.65%
Special Service Area #6 Fund	32,549	31,172	31,515	28,944	-7.15%
Special Service Area #7 Fund	18,154	17,128	16,937	15,750	-8.05%
Special Service Area #8 Fund	25,620	25,776	26,077	26,037	1.01%
Article 36 Fund	24,588	27,300	29,550	27,300	0.00%
T.I.F. #1 Fund	797,786	825,000	849,113	854,500	3.58%
T.I.F. #2 Fund	877	925	629	665	-28.11%
T.I.F. #3 Fund	642,943	678,200	700,319	820,200	20.94%
T.I.F. #4 Fund	363,547	553,600	550,167	650	-99.88%
T.I.F. #5 Fund	-	-	-	-	N/A
IMRF Fund	759,384	877,975	881,240	981,170	11.75%
Historical Building Fund	8,776	450	5	60	-86.67%
Capital Projects Fund	**3,464,906**	**697,122**	**586,851**	**802,783**	**15.16%**
Vehicle Replacment Fund	400,387	87,700	227,155	232,933	165.60%
Computer Replacement Fund	112,433	200	99	150	-25.00%
Capital Projects Fund	128,004	322,341	322,365	319,700	-0.82%
Cart Replacement Fund	1	-	-	-	N/A
Recreation Equipment Replacement Fund	21	-	20	-	N/A
GOB Series 2007 Fund	4	-	-	-	N/A
GOB Series 2008 Fund	37	-	-	-	N/A
GOB Series 2009 Fund	-	-	-	-	N/A
GOB Series 2010 Fund	2,824,019	286,881	37,212	250,000	-12.86%
Debt Service Funds	**4,989,152**	**5,173,437**	**5,538,371**	**5,085,083**	**-1.71%**
Debt Service Fund	4,989,152	5,173,437	5,538,371	5,085,083	-1.71%
Enterprise Funds	**11,091,497**	**11,525,868**	**11,599,646**	**11,921,998**	**3.44%**
Environmental Services Fund	9,463,075	9,660,848	9,977,150	10,091,634	4.46%
Golf Fund	1,628,422	1,865,020	1,622,496	1,830,364	-1.86%

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REVENUE SUMMARY BY FUND

OTHER FUNDS (cont.)

FUND TYPE/FUND	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATE	2015/16 BUDGET	% DIFFERENCE
Internal Service Funds	**121,983**	**135,000**	**135,403**	**449,500**	**232.96%**
Liability Insurance Fund	121,983	135,000	135,403	449,500	232.96%
Trust Funds	**3,833,102**	**2,590,383**	**4,209,110**	**2,576,855**	**-0.52%**
Police Pension Fund	3,833,102	2,590,383	4,209,110	2,576,855	-0.52%
TOTAL OTHER FUNDS	**$32,059,343**	**$29,146,683**	**$31,300,306**	**$29,729,272**	**2.00%**

EXPENDITURE SUMMARY BY FUND

OTHER FUNDS

FUND TYPE/FUND	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATE	2015/16 BUDGET	% DIFFERENCE
Special Revenue Funds	**9,013,609**	**11,982,291**	**10,507,553**	**10,867,582**	**-9.30%**
Recreation Fund	2,094,439	2,058,370	1,966,685	2,177,176	5.77%
Emergency Services and Disaster Agency Fund	55,537	55,935	49,621	56,514	1.04%
Handicapped Recreation Fund	171,650	171,185	170,928	168,185	-1.75%
Motor Fuel Tax Fund	1,287,646	1,543,280	1,524,640	1,080,000	-30.02%
Founders' Day Fund	364,716	359,431	357,391	343,468	-4.44%
Parks & Recreation Development Fund	68,000	55,671	55,671	-	-100.00%
Infrastructure Fund	2,155,680	1,827,070	1,704,652	2,607,023	42.69%
Special Service Area #1 Fund	14,163	14,811	14,811	15,156	2.33%
Special Service Area #2 Fund	120,181	125,684	125,684	128,614	2.33%
Special Service Area #3 Fund	90,583	94,730	94,730	96,938	2.33%
Special Service Area #4 Fund	11,103	11,611	11,611	11,882	2.33%
Special Service Area #5 Fund	18,631	19,484	19,484	19,938	2.33%
Special Service Area #6 Fund	16,140	16,879	16,879	17,272	2.33%
Special Service Area #7 Fund	-	-	-	-	N/A
Special Service Area #8 Fund	-	-	-	-	N/A
Article 36 Fund	53,057	117,105	77,841	41,205	-64.81%
T.I.F. #1 Fund	886,777	2,903,522	2,407,165	1,405,000	-51.61%
T.I.F. #2 Fund	919	1,000	2,904	1,000	0.00%
T.I.F. #3 Fund	586,670	691,500	701,910	812,500	17.50%
T.I.F. #4 Fund	25,486	660,000	4,645	930,000	40.91%
T.I.F. #5 Fund	56,805	295,000	272,704	16,400	-94.44%
IMRF Fund	929,867	942,853	924,120	924,660	-1.93%
Historical Building Fund	5,559	17,170	3,477	14,651	-14.67%
Capital Projects Fund	**3,927,559**	**1,272,518**	**1,287,572**	**895,352**	**-29.64%**
Vehicle Replacment Fund	428,743	561,349	592,813	196,096	-65.07%
Computer Replacement Fund	65,047	93,828	40,445	129,556	38.08%
Capital Projects Fund	70,800	322,341	275,500	319,700	-0.82%
Cart Replacement Fund	-	-	-	-	N/A
Recreation Equipment Replacement Fund	-	45,000	45,000	-	-100.00%
GOB Series 2007 Fund	7,792	-	-	-	0.00%
GOB Series 2009 Fund	81,671	-	-	-	0.00%
GOB Series 2010 Fund	3,273,506	250,000	333,814	250,000	0.00%
Debt Service Funds	**5,083,960**	**5,173,437**	**5,086,283**	**5,084,887**	**-1.71%**
Debt Service Fund	5,083,960	5,173,437	5,086,283	5,084,887	-1.71%
Enterprise Funds	**12,180,220**	**12,205,334**	**13,124,661**	**12,927,198**	**5.91%**
Environmental Services Fund	10,186,889	10,340,314	11,066,253	11,096,834	7.32%
Golf Fund	1,993,331	1,865,020	2,058,408	1,830,364	-1.86%
Internal Service Funds	**793,868**	**837,497**	**649,669**	**797,911**	**-4.73%**
Liability Insurance Fund	793,868	837,497	649,669	797,911	-4.73%

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EXPENDITURE SUMMARY BY FUND

OTHER FUNDS (cont.)

FUND TYPE/FUND	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATE	2015/16 BUDGET	% DIFFERENCE
Trust Funds	**1,638,209**	**1,851,332**	**1,838,775**	**1,909,979**	**3.17%**
Police Pension Fund	1,638,209	1,851,332	1,838,775	1,909,979	3.17%
TOTAL OTHER FUNDS	**32,637,425**	**33,322,409**	**32,494,513**	**32,482,909**	**-2.52%**

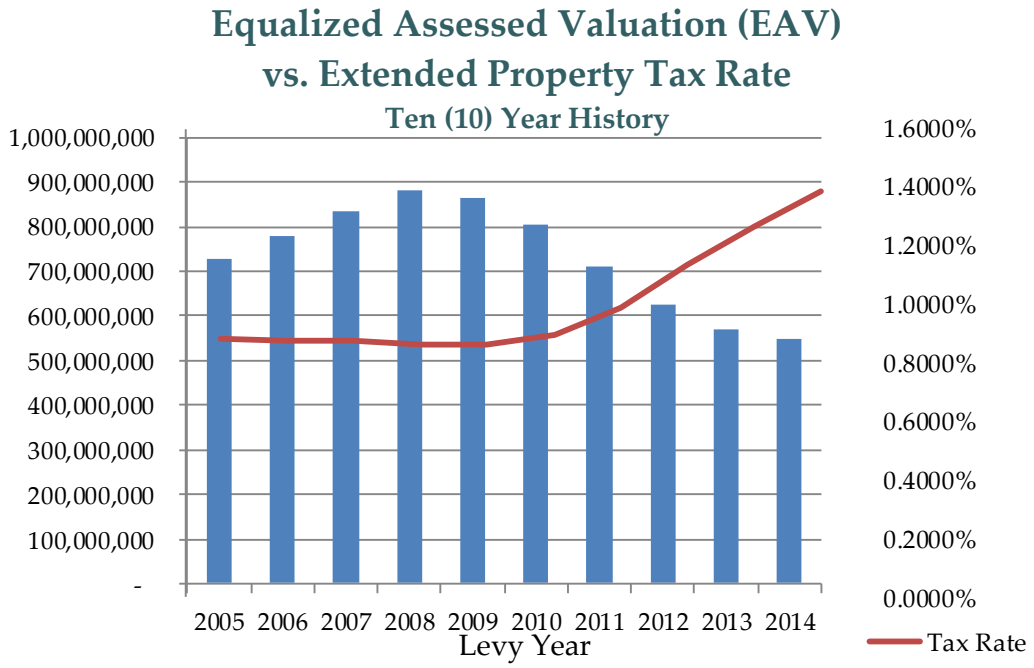
2014 LEVY YEAR PROPERTY TAX ANALYSIS

		GENERAL FUND				SPECIAL REVENUE FUNDS					
Levy Year	Fiscal Year	Police Protection	Social Security /Medicare	School Crossing Guards	Mosquito Abate-ment	Recreation Fund	ESDA Fund	Rec. For Handi-capped Fund	IMRF Fund	Liability Insurance Fund	Police Pension Fund
2003	2004/05	$299,800	$ 505,038	$ 52,250	$ -	$1,050,313	$30,061	$ 153,000	$472,284	$ 689,755	$ 790,965
2004	2005/06	319,304	497,985	52,500	-	1,018,723	31,759	160,650	538,174	634,653	850,513
2005	2006/07	379,368	562,450	56,100	-	1,032,230	40,585	164,000	597,912	640,000	1,025,726
2006	2007/08	429,463	562,251	56,100	-	1,038,925	63,846	153,665	700,926	675,840	1,106,221
2007	2008/09	494,805	582,333	56,100	-	1,181,232	89,562	162,135	724,900	764,608	1,152,208
2008	2009/10	499,677	612,273	56,100	-	1,152,704	96,389	161,226	728,708	793,562	1,400,790
2009	2010/11	503,753	578,762	51,000	-	1,153,421	69,950	180,989	745,740	793,631	1,551,189
2010	2011/12	507,366	603,479	55,104	23,559	1,151,705	59,210	181,203	781,399	518,450	1,572,019
2011	2012/13	848,603	583,182	51,000	41,231	1,045,173	56,898	184,545	728,603	-	1,619,341
2012	2013/14	642,596	598,856	51,510	41,643	1,056,283	58,092	122,998	778,913	-	1,696,772
2013	2014/15	682,000	606,303	52,020	41,231	1,093,689	72,226	68,185	877,825		1,648,383
2014	2015/16	689,000	483,154	51,000	52,000	1,104,626	56,494	141,400	981,070	303,000	1,634,855
+ (-) over PY		7,000	(123,149)	(1,020)	10,769	10,937	(15,732)	73,215	103,245	303,000	(13,528)
Percent + (-)		1.0%	-20.3%	-2.0%	26.1%	1.0%	-21.8%	107.4%	11.8%	n/a	-0.8%

(continued below)

		DEBT SERVICE FUND					A	B		= A/B	
Levy Year	Fiscal Year	Total Bond Principal & Interest	Tax Levy Abatement	Total Bonded Debt Tax Levy	Total Levy Request	DuPage County Extension Factor	Total Property Tax Levy Extension	Equalized Assessed Valuation (EAV)	Increase (Decrease) in EAV	Extended Property Tax Rate	Increase (Decrease) Over P/Y
2003	2004/05	2,896,011	1,140,538	1,755,473	$ 5,798,939	-0.66%	5,760,810	634,730,016	6.9%	0.9076%	-0.7%
2004	2005/06	2,986,335	1,154,000	1,832,335	5,936,596	1.07%	6,000,081	684,550,012	7.8%	0.8765%	-3.4%
2005	2006/07	2,976,899	1,097,930	1,878,969	6,377,340	1.06%	6,445,117	729,415,646	6.6%	0.8836%	0.8%
2006	2007/08	2,761,812	791,543	1,970,270	6,757,507	1.06%	6,828,842	778,836,948	6.8%	0.8768%	-0.8%
2007	2008/09	2,506,177	539,570	1,966,607	7,174,490	1.79%	7,303,036	834,728,074	7.2%	0.8749%	-0.2%
2008	2009/10	3,118,078	1,099,854	2,018,224	7,519,653	1.09%	7,601,244	879,875,486	5.4%	0.8639%	-1.3%
2009	2010/11	2,836,496	938,947	1,897,549	7,525,984	-0.72%	7,471,466	865,053,328	-1.7%	0.8637%	0.0%
2010	2011/12	3,662,293	2,006,694	1,655,599	7,109,093	1.28%	7,199,982	804,467,291	-7.0%	0.8950%	3.6%
2011	2012/13	4,446,285	2,498,325	1,947,960	7,106,536	-1.13%	7,026,299	708,439,056	-11.9%	0.9918%	10.8%
2012	2013/14	5,081,046	3,108,906	1,972,140	7,019,803	1.06%	7,093,993	624,031,760	-11.9%	1.1368%	14.6%
2013	2014/15	5,082,653	3,073,641	2,009,012	7,150,874	1.05%	7,226,009	570,099,354	-8.6%	1.2675%	11.5%
2014	2015/16	5,081,233	3,007,586	2,073,646	7,570,245	1.05%	7,649,916	550,393,256	-3.5%	1.3899%	9.7%
+ (-) over PY		(1,420)	(66,055)	64,634	419,371	0.00%	423,907	(19,706,098)	3.3%	0.12%	-1.8%
Percent + (-)		0.0%	-2.1%	3.2%	5.9%	0.2%	5.9%	-3.5%	-37.9%	9.7%	-16.0%

2014 LEVY YEAR PROPERTY TAX ANALYSIS



FULL-TIME EMPLOYEES SUMMARY
BY DEPARTMENT

DEPARTMENT/DIVISION	2012/13 ACTUAL	2013/14 ACTUAL	2014/15 BUDGET	2015/16 BUDGET	CHANGE FROM P/Y
GENERAL FUND	**151.60**	**160.00**	**159.00**	**159.00**	**-**
Boards & Commissions	**1.00**	**1.00**	**1.00**	**1.00**	**-**
Village Board	1.00	1.00	1.00	1.00	-
General Government	**18.65**	**23.00**	**23.00**	**21.00**	**(2.00)**
Village Administration	3.65	5.00	5.00	5.00	-
Human Resources	1.60	2.00	2.00	2.00	-
Public Affairs	0.90	1.00	1.00	1.00	-
Senior Services	1.75	2.00	2.00	2.00	-
Administrative Services	3.60	4.00	4.00	4.00	-
Information Services	2.40	3.00	3.00	2.00	(1.00)
Finance	4.75	6.00	6.00	5.00	(1.00)
Police Department	**76.25**	**76.00**	**75.00**	**76.00**	**1.00**
Police Administration	6.25	6.00	6.00	6.00	-
Patrol	44.00	44.00	43.50	43.50	-
Investigations	10.50	10.00	10.00	12.00	2.00
Support Services	15.50	16.00	15.50	14.50	(1.00)
Public Works	**18.65**	**20.00**	**20.00**	**21.00**	**1.00**
Public Works Administration	1.75	4.00	4.00	4.00	-
Streets	14.50	13.00	13.00	14.00	1.00
Fleet Maintenance	2.40	3.00	3.00	3.00	-
Parks, Grounds & Facilities	**27.05**	**30.00**	**30.00**	**30.00**	**-**
Parks & Grounds	17.50	16.00	16.00	16.00	-
Building Maintenance	9.55	14.00	14.00	14.00	-
Community Development Services	**10.00**	**10.00**	**10.00**	**10.00**	**-**
Community Development Administration	5.00	5.00	6.00	6.00	-
Inspection Services	5.00	5.00	4.00	4.00	-
Recreation Fund	**11.09**	**8.00**	**8.00**	**8.00**	**-**
Recreation Administration	4.00	3.00	3.00	3.00	-
Programming	3.00	4.00	4.00	4.00	-
Preschool	0.50	1.00	1.00	1.00	-

FULL-TIME EMPLOYEES SUMMARY (cont.)

BY DEPARTMENT

DEPARTMENT/DIVISION	2012/13 BUDGET	2013/14 BUDGET	2014/15 BUDGET	2015/16 BUDGET	CHANGE FROM P/Y
Environmental Services Fund	**32.81**	**23.00**	**23.00**	**23.00**	**-**
Water Services	6.75	7.00	7.00	7.00	-
Sewer Services	7.75	7.00	7.00	7.00	-
Waste Water Treatment Services	9.00	7.00	7.00	7.00	-
Water Billing Division Services	2.00	2.00	2.00	2.00	-
Golf Fund	**8.00**	**7.00**	**7.00**	**7.00**	**-**
Golf Administration	1.00	1.00	1.00	1.00	-
Grounds Maintenance	2.00	2.00	2.00	2.00	-
Pro Shop	1.00	1.00	1.00	1.00	-
Restaurant/Banquet	3.00	3.00	3.00	3.00	-
TOTAL FULL TIME EMPLOYEE'S	**204.00**	**198.00**	**197.00**	**197.00**	**-**

CHANGES IN STAFFING LEVELS

FROM FY 2014/15 TO 2015/16

POSITION TITLE	DEPT	DIVISION	FTE'S	ACTION
Information Systems Associate	AS	Information Services	(1.00)	Position Elimination
Accounting Technician	Finance	Finance	(1.00)	Position Elimination
DEA Task Force Officer	Police	Investigations	1.00	New Position
K-9 Officer	Police	Investigations	1.00	New Position
Police Records Technicians I	Police	Investigations	(1.00)	Position Elimination
Maintenance Worker	PW	Streets	1.00	New Position
		TOTAL	**0.00**	

PROJECTED IMPACT OF FISCAL YEAR 2015/16

FUND	Est. Beg. Fund Balance A	Budgeted Revenues (+) B	Budgeted Expenditures (-) C	Transfers In (+) D	Transfers Out (-) E	Est. Ending Fund Balance =A + B - C + D - E
General Fund	**9,532,090**	**21,031,499**	**20,303,094**	**402,292**	**1,130,697**	**9,532,090**
Special Revenue Funds	**3,618,815**	**8,746,428**	**9,119,830**	**146,625**	**1,747,752**	**1,644,286**
Recreation Fund	358,267	2,177,176	2,158,826	-	18,350	358,267
Emergency Services and Disaster Agency Fund	32,923	56,514	53,527	-	2,987	32,923
Handicapped Recreation Fund	13,260	141,400	168,185	-	-	(13,525)
Motor Fuel Tax Fund	282,281	841,800	1,080,000	-	-	44,081
Founders' Day Fund	2,523	343,468	290,976	-	52,492	2,523
Parks & Recreation Development Fund	74,580	42,508	-	-	-	117,088
Infrastructure Fund	632,368	2,250,230	1,282,900	-	1,324,123	275,575
Special Service Area #1 Fund	34,478	13,028	-	-	15,156	32,350
Special Service Area #2 Fund	(113,296)	37,463	-	90,169	128,614	(114,278)
Special Service Area #3 Fund	(46,518)	37,578	-	56,456	96,938	(49,422)
Special Service Area #4 Fund	133,206	21,518	-	-	11,882	142,842
Special Service Area #5 Fund	220,536	28,469	-	-	19,938	229,067
Special Service Area #6 Fund	89,064	28,944	-	-	17,272	100,736
Special Service Area #7 Fund	286,017	15,750	-	-	-	301,767
Special Service Area #8 Fund	151,845	26,037	-	-	-	177,882
Article 36 Fund	40,524	27,300	41,205	-	-	26,619
T.I.F. #1 Fund	1,079,265	854,500	1,345,000	-	60,000	528,765
T.I.F. #2 Fund	24,055	665	1,000	-	-	23,720
T.I.F. #3 Fund	125,247	820,200	812,500	-	-	132,947
T.I.F. #4 Fund	1,037,851	650	930,000	-	-	108,501
T.I.F. #5 Fund	(605,222)	-	16,400	-	-	(621,622)
IMRF Fund	(251,386)	981,170	924,660	-	-	(194,876)
Historical Building Fund	16,947	60	14,651	-	-	2,356
						-
Capital Projects Fund	**3,772,469**	**402,150**	**875,352**	**400,633**	**20,000**	**3,679,900**
Vehicle Replacement Fund	2,236,116	127,000	176,096	105,933	20,000	2,272,953
Computer Replacement Fund	322,163	150	129,556	-	-	192,757
Capital Projects Fund	93,015	25,000	319,700	294,700	-	93,015
Cart Replacement Fund	1,367	-	-	-	-	1,367
Recreation Equipment Replacement Fund	35,202	-	-	-	-	35,202
GOB Series 2010 Fund	1,084,606	250,000	250,000	-	-	1,084,606
Debt Service Funds	**39**	**2,534,184**	**5,084,887**	**2,550,899**	**-**	**235**
Debt Service Fund	39	2,534,184	5,084,887	2,550,899	-	235
Enterprise Funds	**(864,504)**	**11,901,998**	**12,158,698**	**20,000**	**768,500**	**(1,869,704)**
Environmental Services Fund	2,679,745	10,071,634	10,349,834	20,000	747,000	1,674,545
Golf Fund	(3,544,249)	1,830,364	1,808,864	-	21,500	(3,544,249)
						-
Internal Service Funds	**1,025,697**	**303,000**	**797,911**	**146,500**	**-**	**677,286**
Liability Insurance Fund	1,025,697	303,000	797,911	146,500	-	677,286
						-
Trust Funds	**34,449,755**	**2,576,855**	**1,909,979**	**-**	**-**	**35,116,631**
Police Pension Fund	34,449,755	2,576,855	1,909,979	-	-	35,116,631
TOTAL OTHER FUNDS	**51,534,361**	**47,496,114**	**50,249,751**	**3,666,949**	**3,666,949**	**48,780,724**

MAJOR INCREASES OR DECREASES IN FUND BALANCE

Fund	Increase (Decrease)
Special Revenue Funds	
Handicap Recreation Fund	$ (26,785)
Motor Fuel Tax Fund	(238,200)
Parks & Recreation Development Fund	42,508
Historical Building Fund	(14,591)
IMRF	56,510
Infrastructure Fund	(356,793)
Tax Increment Financing (TIF) #1	(550,500)
Tax Increment Financing (TIF) #4	(929,350)
Article 36 Seizure Fund	(13,905)
Capital Projects Fund	
Computer Replacement Fund	(129,406)
Propietary Fund	
Environmental Fund	(1,005,200)
Internal Service Fund	
Insurance Fund	(348,411)
Fiduciary Fund	
Police Pension Fund	666,876

SPECIAL REVENUE FUNDS

Handicap Recreation Fund

The Handicap Recreation Fund is expected to experience a 202.0% ($26,785) decrease in fund balance at the end of FY 2015/16. The Handicap Recreation Fund is using reserves to reduce the overall 2014 tax levy burden.

Motor Fuel Tax (MFT) Fund

The Motor Fuel Tax Fund is expected to experience an 84.4% ($238,200) decrease in fund balance at the end of FY 2015/16. This is a planned drawdown of the MFT reserves and the funds will be used as capital outlay for the 2015 annual road program. In order for the Village to maintain its roads at a satisfactory level, the Village annually allocates MFT funds to repair deteriorated roads based on a maintenance and replacement program.

Park & Recreation Development Fund

The Park & Recreation Development Fund is expected to experience a 57.0% $42,508 increase in fund balance at the end of FY 2015/16. This is a planned increase of the Park & Recreation

Development Fund reserves which will be used to partially fund capital improvement projects at some point in the near future.

Historical Building Fund

The Historical Building Fund is expected to experience an 86.1% ($14,591) decrease in fund balance at the end of FY 2015/16. This is a planned drawdown of the Historical Building Fund reserves which will be used for the printing of a History of Glendale Heights brochure and to fund ongoing renovations at the Historic House.

Illinois Municipal Retirement Fund (IMRF)

The IMRF Fund is expected to experience a 22.48% $56,510 increase in fund balance at the end of FY 2015/16. The IMRF Fund is following a schedule to eliminate its fund balance deficit within the next three fiscal years.

Infrastructure Fund

The Infrastructure Fund is expected to experience a 56.42% ($356,793) decrease in fund balance at the end of FY 2015/16. This is a planned drawdown of the Infrastructure reserves and the funds will be used for capital outlay.

Tax Increment Financing (TIF) #1 Fund

The TIF #1 Fund is expected to experience a 51.01% ($550,500) decrease in fund balance at the end of FY 2015/16. This is a planned drawdown of the TIF reserves and the funds will be used to continue the Village's efforts to fix the flooding issue at North Avenue & Glen Ellyn Road.

Tax Increment Financing (TIF) #4 Fund

The Tax Increment Financing #4 Fund is expected to experience an 89.55% ($929,350) decrease in fund balance at the end of FY 2015/16. This is a planned drawdown of the TIF reserves and the funds will be used for Peterson Avenue Road Improvements, and as part of an economic development incentive project.

CAPITAL PROJECTS FUNDS

Computer Replacement Fund

The Computer Replacement Fund is expected to experience a 40.17% ($129,406) decrease in fund balance at the end of FY 2015/16. This is a planned drawdown of the Computer Replacement Reserves**.** The Village expects to resume contributions to this fund in FY 2016/17.

PROPRIETARY FUNDS

Environmental Fund

The Environmental Fund is expected to experience a 60.0% ($1,005,200) decrease in fund balance at the end of FY 2015/16. This is a planned decrease of the Environmental Fund reserves. The reserve funds will be used for the planned capital projects related to the match

funding for the CDBG project for Darlene Lane and Pleasant Avenue, various capital projects for Payson Circle and North Avenue Sewer Sliplining, and to fund a feasibility study relating to Village-wide water meter replacements.

INTERNAL SERVICE FUND

Insurance Fund

The Insurance Fund is expected to experience a 33.97% ($348,411) decrease in fund balance at the end of FY 2015/16. The Insurance Fund is using reserves in order to reduce the overall 2014 tax levy burden. The Village has utilized reserves in this fund for the FY 2014/15 and FY 2015/16, to bring reserves in agreement with the actuarial study the Village had completed in the fall of 2011. The Village's decision to drawdown these funds to the actuarial assumption, shows the Village's desire to relieve the current and future tax burden of the residents, and to demonstrate its fiscal responsibility.

FIDUCIARY FUNDS

Police Pension Fund

The Police Pension Fund is expected to experience a 1.9% $666,876 increase in fund balance at the end of FY 2015/16. This is an anticipated increase in reserves in order to meet the future demands of the fund's annuity payments.

BUDGET NARRATIVES

A PROUD & PROGRESSIVE
VILLAGE FOR ALL PEOPLE

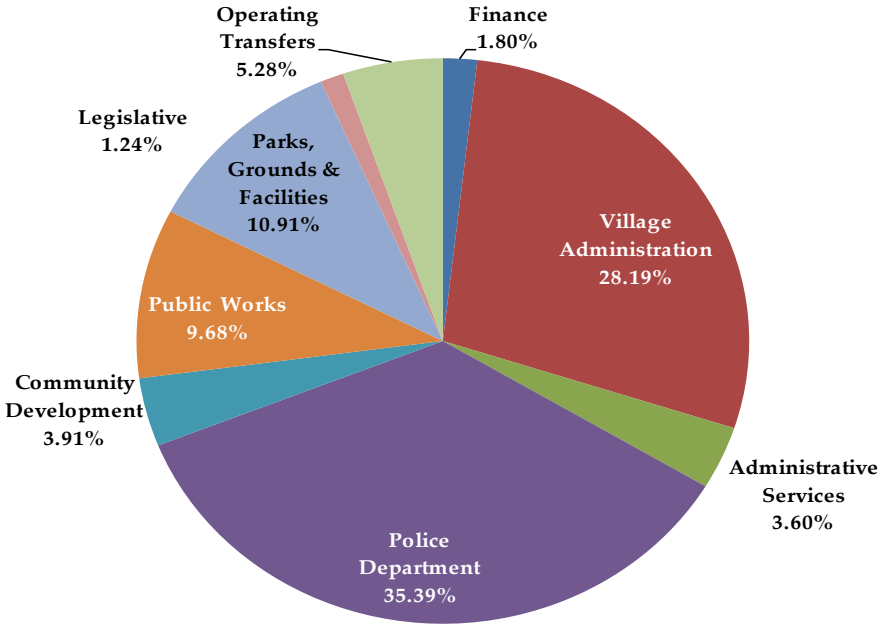
GENERAL FUND

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The General Fund is divided into Departments; Legislative, Village Administration, Police, Finance, Administrative Services, Community Development, Public Works, and Parks, Grounds & Facilities.

TOTAL OPERATING BUDGET
$21,433,791

ANNUAL EXPENSES BY DEPARTMENT



ANNUAL EXPENSES BY CLASS

CLASS	FY 2013/14 ACTUAL	FY 2014/15 BUDGET	FY 2014/15 ESTIMATE	FY 2015/16 BUDGET	% CHANGE
Personnel Services	16,580,365	16,831,169	16,981,131	17,180,098	2.1%
Professional Services	577,837	596,680	726,463	709,276	18.9%
Contractual Services	88,810	131,340	123,444	116,101	-11.6%
Purchased Services	934,925	1,354,815	1,184,118	790,030	-41.7%
Materials & Supplies	902,730	884,355	787,614	809,000	-8.5%
Repairs & Maintenance	241,879	291,062	213,561	240,535	-17.4%
Other Expenses	454,123	342,822	474,365	356,582	4.0%
Capital Outlay	87,359	67,106	37,435	101,472	51.2%
Operating Transfers	1,149,663	1,044,744	1,411,444	1,130,697	8.2%
TOTAL CLASS	**21,017,691**	**21,544,093**	**21,939,575**	**21,433,791**	**-0.5%**

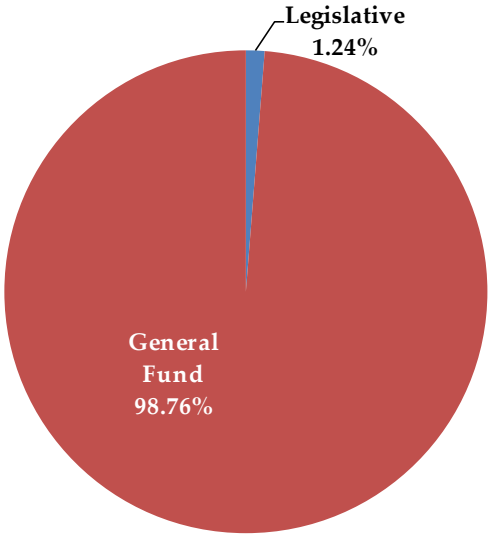
LEGISLATIVE

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

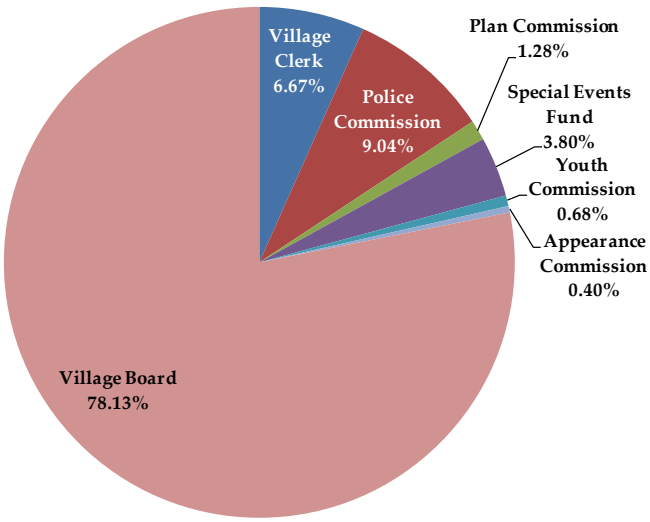
The Legislative Department is divided into eight divisions; Village Board, Village Clerk, Police Commission, Plan Commission, Special Events Fund, Youth Commission, Community Diversity Fund, and the Appearance Commission.

TOTAL OPERATING BUDGET
$266,264

DEPARTMENT EXPENDITURES TO GENERAL FUND EXPENDITURES



ANNUAL EXPENSES BY DIVISION



ANNUAL EXPENSES BY DIVISION

DIVISION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Village Board	$ 187,086	$ 208,063	$ 176,770	$ 208,048	0.0%
Village Clerk	16,269	18,800	17,993	17,750	-5.6%
Police Commission	11,874	25,422	23,306	24,073	-5.3%
Plan Commission	1,569	4,690	2,807	3,401	-27.5%
Special Events Fund	7,981	11,391	8,057	10,115	-11.2%
Youth Commission	1,339	2,000	2,168	1,800	-10.0%
Community Diversity Fund	300	-	-	-	0.0%
Appearance Commission	491	1,000	949	1,077	7.7%
TOTAL DIVISION	**$ 226,909**	**$ 271,366**	**$ 232,050**	**$ 266,264**	**-1.9%**

ANNUAL EXPENSES BY CLASS

CLASS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	$ 140,030	$ 157,518	$ 140,954	$ 158,455	0.6%
Professional Services	5,237	7,801	6,544	6,300	-19.2%
Purchased Services	11,226	24,806	22,898	23,258	-50.3%
Materials & Supplies	10,985	15,901	9,788	14,675	-70.0%
Other Expenses	59,431	65,340	51,866	63,576	-2.7%
TOTAL CLASS	**$ 226,909**	**$ 271,366**	**$ 232,050**	**$ 266,264**	**-1.9%**

FY 2014/2015 SIGNIFICANT ACCOMPLISHMENTS

Fund Balance Reserve Policy:

In fiscal year 2014/15, general fund tax revenues continued to face pressure from a recovering economy. However, due to responsible financial planning, general fund reserves remain strong with enough funds to cover over 6 months of Village expenses. A strong reserve fund is essential to the financial health of a community to ensure favorable credit ratings and to be prepared for emergencies, unanticipated expenses and revenue shortfalls. During 2013, the Village Board of Trustees, in a confirming act of fiscal responsibility, adopted a fund balance reserve policy. This policy acknowledges and embraces the need to ensure the financial security and solvency of the Village.

Property Taxes:

Consistent with national trends, housing values throughout the Village have continued to slide since 2009. While a decline in property values pushes the tax rate up, it does not mean that the Village is collecting higher tax dollars. In fact, the 2014 tax levy is still almost LESS than it was in 2009. On average, 10.6% of a resident's property tax bill comes to the Village, while the

remaining percentage goes to other taxing districts, with schools getting the highest percentage. One important distinction of the Village is that there is not a separate park district taxing body; instead, the Village operates a Recreation Department. What this means to residents is that the 10.6% of the property tax bill that comes to the Village includes the levy for recreation.

Interagency Collaboration and Cooperation:
The Village continued to strengthen its relationships with local organizations, civic groups, institutions, and individuals to create dialogue about community needs, as well as to assist the mobilization of positive action and change. The Village accomplishes their interagency goals through President Jackson's monthly partnership meetings among government leaders (G.A.P. meetings), and participation in the local Chamber of Commerce meetings and events.

FY 2015/2016 GOALS AND OBJECTIVES

Focus on Village-Wide Business Development

- Redevelop the comprehensive Village-wide Marketing and Business Plan
- Maintain and increase business occupancy rate
- Continue to identify and revitalize underperforming shopping areas

Facilitate Activities that Foster a Sense of Community

- Foster development that serves as community focal points and considers adjustments to reflect evolving needs and market trends
- Evaluate inter-organizational activities to maximize and balance social and cultural opportunities in the Village
- Promote community identity and events
- Encourage resident involvement
- Maintain and enhance communication

Maintain and Enhance the Appearance of Our Community

- Advance residential, industrial and commercial regulations via ordinance and policy reviews and implementation
- Promote an inviting outdoor environment
- Continue to provide for community land use planning

Continue to Provide High Quality Responsive and Cost Effective Village

- Continue to provide for community land use planning
- Focus on the development, motivation and recognition of the municipal staff
- Maintain a fiscally responsible government
- Continue to evaluate and implement the use of technology in providing services and municipal operations

Continue to Provide and Maintain Infrastructure, Facilities and Services to Focus on Core Municipal Service Areas

- Continue to address residential drainage and storm water concerns
- Maintain a safe community
- Maintain emergency management efforts

LEGISLATIVE: VILLAGE BOARD

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Village of Glendale Heights operates under the Trustee-Village form of government wherein the Village President and six Village Trustees comprise the governing and policy-making body of the Village. The Village Board of Trustees are responsible for the approval of the annual budget and the adoption of ordinances and resolutions that are intended to enhance the peace, health, safety and general welfare of the community, its residents and visitors.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

VILLAGE BOARD	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	128,160	144,473	128,668	146,107	1.1%
Professional Services	278	1,300	-	800	-38.5%
Purchased Services	49	500	75	500	0.0%
Materials & Supplies	3,990	5,300	2,741	4,700	-11.3%
Other Expenses	54,609	56,490	45,286	55,941	-1.0%
TOTAL VILLAGE BOARD BUDGET	**187,086**	**208,063**	**176,770**	**208,048**	**0.0%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Staffing levels remained the same, budgeting a 2.0% COLA and step increases.

Professional Services

- Legal fees are estimated to decrease in FY 2016.

Purchased Services

- There are no significant changes to the budget from the prior fiscal year.

Materials & Supplies

- There was a decrease in uniforms and gas & fuel expenses.

Other Expenses

- There was an expense decrease to an estimated decrease in subscription dues and civic activities.

LEGISLATIVE:
VILLAGE CLERK

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The office and duties of the Village Clerk are established by state statute and local ordinance and cover a host of municipal responsibilities. Primary among these are the maintenance of official records and documents, custody of the Village seal, licensing, attendance at and recording of Village Council proceedings, administration of oaths, attestation and certification of documents, publication of ordinances, compliance with the Freedom of Information and Open Meetings Acts, and oversight of the Administrative Hearing Officer Program. Although the Illinois Legislature has established the County as the primary election authority, the Village Clerk continues to serve as the Local Election Official and is responsible for voter registration and municipal election duties pertaining to nomination petitions, ballots, and election results.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

VILLAGE CLERK	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	10,960	11,165	10,765	11,165	0.0%
Professional Services	4,959	6,500	6,544	5,500	-15.4%
Materials & Supplies	-	400	199	300	-25.0%
Other Expenses	350	735	485	785	6.8%
TOTAL VILLAGE CLERK	**16,269**	**18,800**	**17,993**	**17,750**	**-5.6%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- There are no significant changes to the budget from the prior fiscal year.

Professional Services

- A decrease in codification expenses are estimated for FY 2016.

Materials & Supplies

- There are no significant changes to the budget from the prior fiscal year.

Other Expenses

- There are no significant changes to the budget from the prior fiscal year.

LEGISLATIVE:
POLICE COMMISSION

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Board of Police Commissioners for the Village of Glendale Heights, Illinois derives its power and authority from an Act of the General Assembly entitled, "Division 2.1 Board of Fire and Police Commissioners", of Chapter 65 of the Illinois Compiled Statutes and through the home-rule authority of the Village of Glendale Heights Board of Trustees. The Police Commission is responsible for the testing, selection, hiring of new Police Officers, and the promotion of Police Officers to the rank of Sergeant in accordance to the guidelines set forth by the Illinois State Statute.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

POLICE COMMISSION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	810	1,750	1,380	1,000	-42.9%
Professional Services	-	1	-	-	-100.0%
Purchased Services	8,487	20,861	19,368	20,318	-2.6%
Materials & Supplies	65	255	78	200	-21.6%
Other Expenses	2,512	2,555	2,480	2,555	0.0%
TOTAL POLICE COMMISSION	**11,874**	**25,422**	**23,306**	**24,073**	**-5.3%**

FY 2015/16 BUDGET HIGHLIGHTS

Personal Services

- Stipend payments decreased for FY 2015/16.

Purchased Services

- Recruiting expenses decreased slightly in FY 2015/16 in anticipation of hiring new personnel.

Materials & Supplies

- Office supplies are budgeted to decrease.

Other Expenses

- There are no changes to the budget from the prior fiscal year.

LEGISLATIVE:
PLAN COMMISSION

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Plan Commission serves as a recommending body to the Village Board on all matters related to community development. This commission recommends changes in the official comprehensive plan of the Village, and conducts public hearings in matters brought before the commission concerning annexation of property, planned unit developments, subdivisions, and zoning ordinance amendments, and conditional uses.

The Plan Commission consists of seven members who are appointed by the Village President with the advice and consent of the Village Board. The Commission members are residents of the Village.

The Plan Commission is vested with the power to conduct hearings and make recommendations to the Village Board on: all amendments to the Zoning Ordinance; all Conditional Uses; and, Planned Unit Developments. The Plan Commission also reviews and makes recommendations to the Village Board on: subdivision developments; changes in the official Comprehensive Plan; and any other matters that may be referred to the Commission by the Village Board.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

PLAN COMMSSION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	100	130	141	106	-18.5%
Other Expenses	1,469	4,560	2,666	3,295	-27.7%
TOTAL PLAN COMMISSION	**1,569**	**4,690**	**2,807**	**3,401**	**-46.2%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- The number of meetings were reduced.

Other Expenses

- Stipends were decreased from the prior fiscal year.

LEGISLATIVE:
SPECIAL EVENTS FUND

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Village's Special Events Fund organizes and puts on special events for the community throughout the calendar year. Among the annual activities run and supported by this fund are the following: Fishing Derby, Patriot's Day, Breakfast with Santa, Breakfast with the Easter Bunny, and the Show and Shine Car Show.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

SPECIAL EVENTS COMMISSION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Purchased Services	2,690	2,966	2,966	2,040	-31.2%
Materials & Supplies	5,291	8,425	5,091	8,075	-4.2%
TOTAL SPECIAL EVENTS COMMISSION	**7,981**	**11,391**	**8,057**	**10,115**	**-11.2%**

FY 2015/16 BUDGET HIGHLIGHTS

Purchased Services

- Entertainment – Special Events costs are budgeted to decrease due to reducing the number of events hosted by the Village.

Materials & Supplies

- Miscellaneous Supplies are budgeted to decrease due to reducing the number of events hosted by the Village.

LEGISLATIVE:
YOUTH COMMISSION

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The purpose and function of the Youth Commission is to promote youth programs and youth participation within the Village. This committee annually participates in Red Ribbon Activities within the community as well as, Violence Protection and Family Safety Prevention Education.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

YOUTH COMMITTEE	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Purchased Services	-	479	489	400	-16.5%
Materials & Supplies	1,339	1,521	1,679	1,400	-8.0%
TOTAL YOUTH COMMITTEE	**1,339**	**2,000**	**2,168**	**1,800**	**-10.0%**

FY 2015/16 BUDGET HIGHLIGHTS

Purchased Services

- Printing and binding is budgeted to decrease in FY 2016.

Materials & Supplies

- Miscellaneous supplies are budgeted to decrease in FY 2016.

LEGISLATIVE:
APPEARANCE COMMISSION

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Appearance Commission (AC) members are charged with the responsibility to review exterior design features and materials for any proposed addition to, construction, reconstruction, rehabilitation, or alteration of all residential, commercial, and industrial structures, including principal buildings and accessory structures.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

APPEARANCE COMMSSION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	-	-	-	77	100.0%
Other Expenses	491	1,000	949	1,000	0.0%
TOTAL APPEARANCE COMMISSION	**491**	**1,000**	**949**	**1,077**	**7.7%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- FICA and Medicare for the recording secretary is budgeted to the Appearance Commission starting in FY 2016.

Other Expenses

- There were no changes made to this budget class.

ADMINISTRATION

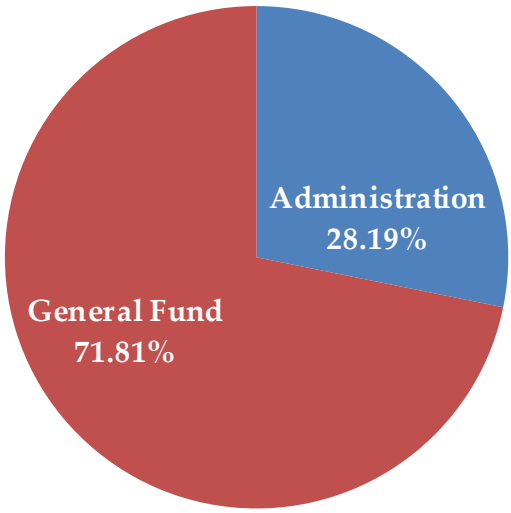
GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Administration Department is divided into five divisions; Village Administration, Human Resources, Public Affairs, Senior Services, and Central Services.

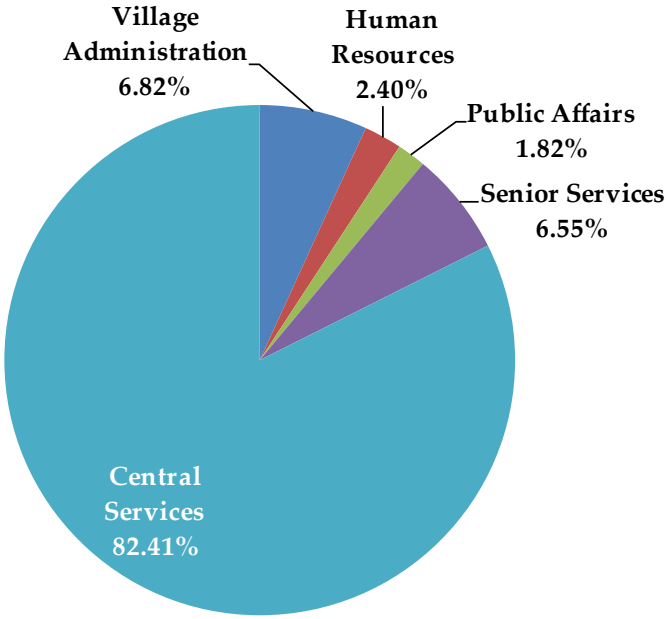
The Administration Department is responsible for providing support services to all other operating departments in the organization. These services include general supervision of all departments by the Village Administrator and the Assistant Village Administrator, publication, cable TV productions, web page assistance, human/senior services and village-wide employee services, including recruitment, testing, benefit administration, insurance claims coordination, payroll maintenance, and employee records.

TOTAL OPERATING BUDGET
$6,042,045

DEPARTMENT EXPENDITURES TO GENERAL FUND EXPENDITURES



ANNUAL EXPENSES BY DIVISION



ANNUAL EXPENSES BY DIVISION

DIVISION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Village Administration	$ 386,932	$ 401,917	$ 397,698	$ 411,968	2.5%
Human Resources	136,120	140,380	141,256	144,759	3.1%
Public Affairs	112,206	129,998	118,520	109,872	-15.5%
Senior Center	392,485	387,916	403,638	396,131	2.1%
Central Services	4,806,574	4,800,324	4,972,868	4,979,315	3.7%
TOTAL DIVISION	**$ 5,834,317**	**$ 5,860,535**	**$ 6,033,980**	**$ 6,042,045**	**3.1%**

ANNUAL EXPENSES BY CLASS

CLASS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	$ 4,741,256	$ 4,770,979	$ 4,807,813	$ 4,906,916	2.8%
Professional Services	503,502	449,860	568,832	494,860	10.0%
Purchased Services	198,243	225,448	196,194	215,201	-4.5%
Materials & Supplies	214,370	235,854	227,220	228,565	-3.1%
Repairs & Maintenance	10,838	23,200	19,856	12,400	-46.6%
Other Expenses	166,108	155,194	214,065	184,103	18.6%
TOTAL CLASS	**$ 5,834,317**	**$ 5,860,535**	**$ 6,033,980**	**$ 6,042,045**	**3.1%**

FY 2014/15 SIGNIFICANT ACCOMPLISHMENTS

VILLAGE ADMINISTRATION

Funding Capital Projects

The Village successfully secured $360,000 in DCEO grant funding to assist with three Capital Projects. Of those funds, $250,000 has been allocated for Court Room and Exterior Civic Center upgrades, $75,000 has been allocated toward a Center for Senior Citizens Bus, and $35,000 has been allocated for the Marilyn Avenue Street Reconstruction Project.

Community Development Efforts

Successfully incorporated an office for the Glendale Heights Chamber of Commerce in the Village Hall complex to assist with strengthening communication and efforts by both the Village and the Chamber.

Reorganization of the Glendale Lakes Golf Club

The Glendale Lakes Golf Club went from being its own Department to becoming a Division of the Administration Department. This was implemented to produce operational savings for the Village, and ultimately provide for a more efficiently and effectively operated golf course and banquet facility.

Western Avenue Reconstruction

The Village completed the Western Avenue Alignment project to create a seamless connection to Pearl Avenue. This also provided for the creation of a commercial lot for future economic development.

HUMAN RESOURCES

Health Insurance Renewal

The Village successfully negotiated health insurance renewal rates with a 4.3% increase. This is compared to a 0% increase last year and a 2% and 13.4% increase in previous years.

HR Records Management

Implemented an effective records management program, including building a secure filing area.

Recruitment and Selection

Assisted in the recruitment and selection process for Village Departments. Positions included Assistant Village Engineer, Assistant Public Works Director, Customer Service Associate, Deputy Building Code Official, Emergency Management Coordinator, Food & Beverage Operations Manager, Information Systems Associate, Lead Maintenance Worker, Police Officer, Office Tech, School Crossing Guard and Waitstaff/Banquet Server. This was accomplished through more education to employees about on-line resources available to them and their families as well as additional employee and supervisory training.

Employee Assistance Program

Increased the organization utilization rate of the Employee Assistance Program by 89.4% compared to last year.

Workers Compensation Care

Transitioned our workers compensation care to a new Physicians group located in Glendale Heights.

PUBLIC AFFAIRS

Print Publications

In the July/August 2014 Village Newsletter, the Public Affairs Division successfully converted the Village Newsletter from the standard 2 color PMS to a full 4 color PMS. Switching to 4 color

PMS gave the ability to have a full color spectrum and better enhance the overall image of the Village Newsletter.

Social Networking

The Public Affairs Division has been collaborating with the Sports Hub, Glendale Lakes Golf Club, GH2O Aquatic Center, Glendale Heights Fest, Glendale Heights Oktoberfest and the Show & Shine Car Show and Swap Meet Facebook pages to garner uniformity across the Village's social media platforms and help develop these pages. There has been significant growth in each of these social media platforms including the amount of interaction with each page's followers. The use of social media continues to be an important asset in disseminating information quickly among the general public in an efficient manner resulting in a more engaged and informed community.

Government Cable Access Channel (GHTV)

GHTV continues to develop and grow with the use of various programming throughout the year. In working with School Districts 15, 16 and 87, GHTV displayed vital information in the events of school closings due to inclement weather. Additionally, programming included various Village events along with programming provided by the College of DuPage, District 87 and other community events. Through the use of modern graphics and video templates, the Public Affairs Division enhanced the production of the End of Year presentation and the President's State of the Village address. Additionally, promotional videos have been aired to help market Village programs and events.

Media Relations

The Public Affairs Division has worked closely with Shaw Media, the Chicago Tribune, mysuburbanlife.com and many other media outlets to help disseminate information to residents via print and online. Information has been distributed through press releases and social media to various media both locally and regionally. There has been a substantial increase in positive articles related to Village programs and services.

SENIOR SERVICES

The Glendale Heights Center for Senior Citizens offers comprehensive senior citizen resources, innovative programming, information sessions, social events and exciting trips. The Center was designed with the active senior in mind and includes a game room, fitness room designed for older adults, arts & crafts room as well as a full-service salon. The Center has a library with a cozy fireplace, filled with great books to read and four computer stations with internet access. In 2014, all four of the computer stations were updated. Wireless internet is also available at the Center.

Membership and Volunteerism

The Center membership has over 2,000 members. After completing our third annual survey, we asked our members what we can do to better serve them. The response was overwhelming.

Statements such as: "Keep on doing what you are doing", "The Center has forever changed my life" and "The Center has given me a reason to get out of bed each day", resonated strongly with our staff and encourage us to improve and evolve in 2015. One of the other comments that was made on our surveys was our members do not always remember the staff and volunteers' names. Now all staff and volunteers wear name badges to better be identified by our members.

The staff will work with our advisory council, members and community to make our Center a true one-stop for our members' needs for all avenues of their lives. Many seniors took advantage of the new services offered in 2014 such as notarizing and faxing of documents.

Volunteerism continues to be an important part of our Center and its daily function. In 2014, 56 individuals volunteered 2,210 hours to benefit the Center. Aside from assisting in the everyday programming, our wonderful volunteers helped 20 special events become a reality, including Bake Sales and a Halloween party.

Social Services

An important component of the Center operations are the senior social services, including its community dining program that provides meals-on-wheels as well as congregate dining at the Center. As part of our congregate dining, we provide the "Lunch & Learn" program. In 2014, community partners helped us provide 64 programs and 1,600 meals were served. The Center has received grant funds from the state to help educate Medicare beneficiaries as a Senior Health Insurance Program (SHIP) site. The Senior Services Manager conducted 8 community SHIP presentations. Along with our community partners, the Center holds informational sessions on important social service topics that keep our seniors educated on healthy lifestyles and promote senior safety. The Center co-sponsored Senator Cullerton's Senior Resource Fair.

Our "Hidden Treasure" gift shop continues to flourish with generous donations from residents and businesses. These funds help the Center staff continue to plan additional program activities. An additional revenue source for the Center is the incredibly successful community room rental that hosted 186 birthday, shower and anniversary events.

FY 2015/16 GOALS AND OBJECTIVES

VILLAGE ADMINISTRATION & HUMAN RESOURCES DIVISION

Goal #1: Assist departments with community and economic development

- Work with the Community Development Department to market Village-owned and vacant properties; promote new commercial development and redevelopment within select locations.
- Work with the Parks, Recreation and Facilities Department to continue to rehabilitate the Taylor Rental property.
- Work with the Parks Division to complete the Parks Master Plan update.

- Rehabilitate the 1635 Glen Ellyn Road property.
- Maintain strong public and private partnerships to capitalize and coordinate all resources and assets in the community; work with Chamber of Commerce to strengthen our coordination with Community Development efforts.

Goal #2: Maintain/Enhance the Village of Glendale Heights operational efficiencies

- Work with departments to develop goals and objectives that relate to their divisional budget items for review and approval of the Village President and the Board of Trustees.
- Review/analyze all departments/divisions on an annual basis for operational improvements and efficiencies.
- Forge and maintain strong public and private partnerships to capitalize upon and coordinate all resources and assets the community has to offer in carrying out plans, policies and programs.
- Investigate/explore new technology for better/more efficient ways to conduct programs and services.

Goal #3: Participate in an Effective and Competitive Bidding Process for Electric Aggregation

- Monitor the electric market for future bidding process with Administrative Services.

Goal #4: Effectively prepare for upcoming union negotiations

- Meet regularly with management teams to review language for all five union contracts to gain an understanding of negotiation items.
- Review the notes/minutes of previous negotiations to allow the Human Resources Division to study the issues raised.
- Review the manner in which each union contract impacts the efficiency and effectiveness of the Village, by division.
- Generate and review accurate data in respect to wages and benefits.
- Look at external factors such as other employer's compensation packages for similar work, major benefits provided by comparable employers, and recent contract settlement terms.
- Develop draft negotiating ranges that address all of the economic and non-economic provisions of the contract.
- Prepare a rough negotiating timetable to facilitate the completion of the contract.
- Successfully negotiate and reach contract agreements with all 5 union contracts.

Goal #5: Maintain a highly qualified workforce that supports the Village's mission, vision and values

- Provide a work environment where employees are engaged, teamwork is paramount, ideas are rewarded, and successes are celebrated.
- Promote professional growth and development opportunities through an improved employee recruitment, selection, retention and training process.
- Develop comprehensive career management tools, job enrichment strategies, and mentoring programs to help employees prepare for new opportunities.

- Assess job performance based on meaningful standards and measures through the implementation of Halogen evaluation software.
- Provide basic training and education to develop and maintain employees' knowledge.

Goal #6: Promote a safe and healthy work environment for employees to experience job satisfaction in their achievements and contributions

- Increase employees' awareness and understanding of their individual safety responsibilities.
- Reduce costs associated with accidents by maintaining an active safety program that promotes a safe and healthy work environment.
- Continue strong commitment to bringing injured employees back to work as quickly as possible following an injury or occupational disease.
- Update worker's compensation and accident policies and procedures
- Review hazardous materials exposure to employees.

Goal #7: Effectively prepare for upcoming insurance renewals

- Generate and review accurate data in respect to insurance benefits.
- Examine external factors such as other employers compensation packages for similar work, major benefits provided by comparable employers, and recent contract settlement terms.
- Work with Village brokers to negotiate future terms for health care and general liability coverage.
- Meet with all union representatives to explain insurance renewal process and answer questions/concerns.

Goal #8: Continue to review and update the Village's Personnel Policy

- Review current policies and procedures for updates to reflect any changes in Federal and State laws.

Goal #9: Implement and utilize e-Performance Evaluation System for all Village Employees

- Review current Performance Evaluation processes and forms.
- Meet with Department Managers to develop an evaluation tool to properly evaluate performance and implement in the e-Performance System.
- Provide training to all employees.

PUBLIC AFFAIRS DIVISION

Goal #1: Expand community awareness through E-newsletter

- Gather additional email addresses to add to database.
- Send monthly emails highlighting upcoming events and programs.
- Design e-newsletter to mirror printed Village Newsletters.

Goal #2: Develop and improve Village Newsletter

- Develop branding of the Village Newsletter.
- Enhance the overall design of the Village Newsletter with the continued use of colors and various layouts.

Goal #3: Improve/Enhance Village Website

- Design an easily navigable and esthetically appealing website.
- Work directly with Executive Staff and designated department personnel on specific content that is conducive for staff and the general public.
- Integrate social media and online based programs into Village website.

Goal #4: Expand public information outreach and interaction through social media

- Research and develop alternative social media platforms.
- Expand the use of social media to Instagram and Snapchat.
- Introduce various hashtags to programs and events to develop branding.

Goal #5: Expand the Village's Government Access Channel (GHTV)

- Work with Village Departments in various programming related to their programs and services.
- Develop a "Proud & Progressive" program that provides a monthly insight on Village happenings.

Goal #6: Develop media relations

- Work with various media outlets on various sponsorship programs.
- Provide more notice and press releases to news outlets.
- Research possibilities of having live feeds from various events and programs to highlight the Glendale Heights community.

Goal #7: Enhance public awareness

- Register and attend various expos and conferences to enhance the Village's public image and visibility in the Community and surrounding areas.

SENIOR SERVICES DIVISION

Goal #1: Promote membership growth and retention

- Expand current marketing and outreach to seniors in surrounding communities such as Bloomingdale, Glen Ellyn and Carol Stream that are not currently served by a Senior Center.
- Expand services to ethnic minorities by offering programming and activities that reflect diverse cultures.

Goal #2: Continue to develop one-stop services

- Offer seniors the ability to address and resolve more of their village and county-related business while at the Center, including the "Benefit Access Application".

Goal #3: Continue to strengthen community partnerships

- Develop and expand educational programs through community partnerships beyond current agencies that include the Glendale Heights Police Department, Glenside Fire Protection District, the Office of the Illinois Attorney General and Adventist GlenOaks Hospital. Reach out to underrepresented agencies. Identify other enrichment opportunities for seniors via:
    - DuPage County programming such as Health and Family Services and Community Care.
    - Bookkeeping, business consulting, senior job fair.

Goal #4: Continue to implement new and improved programming

- Utilize feedback methods and outreach to identify programs and services that seniors require or would meet the diverse interests of our senior population.
    - Identify and seek funding sources to provide requested programs.
    - Develop 3 competitive tenements.
    - Develop an incentive program for volunteer instructor.

Goal #5: Seek ways to increase community room rentals

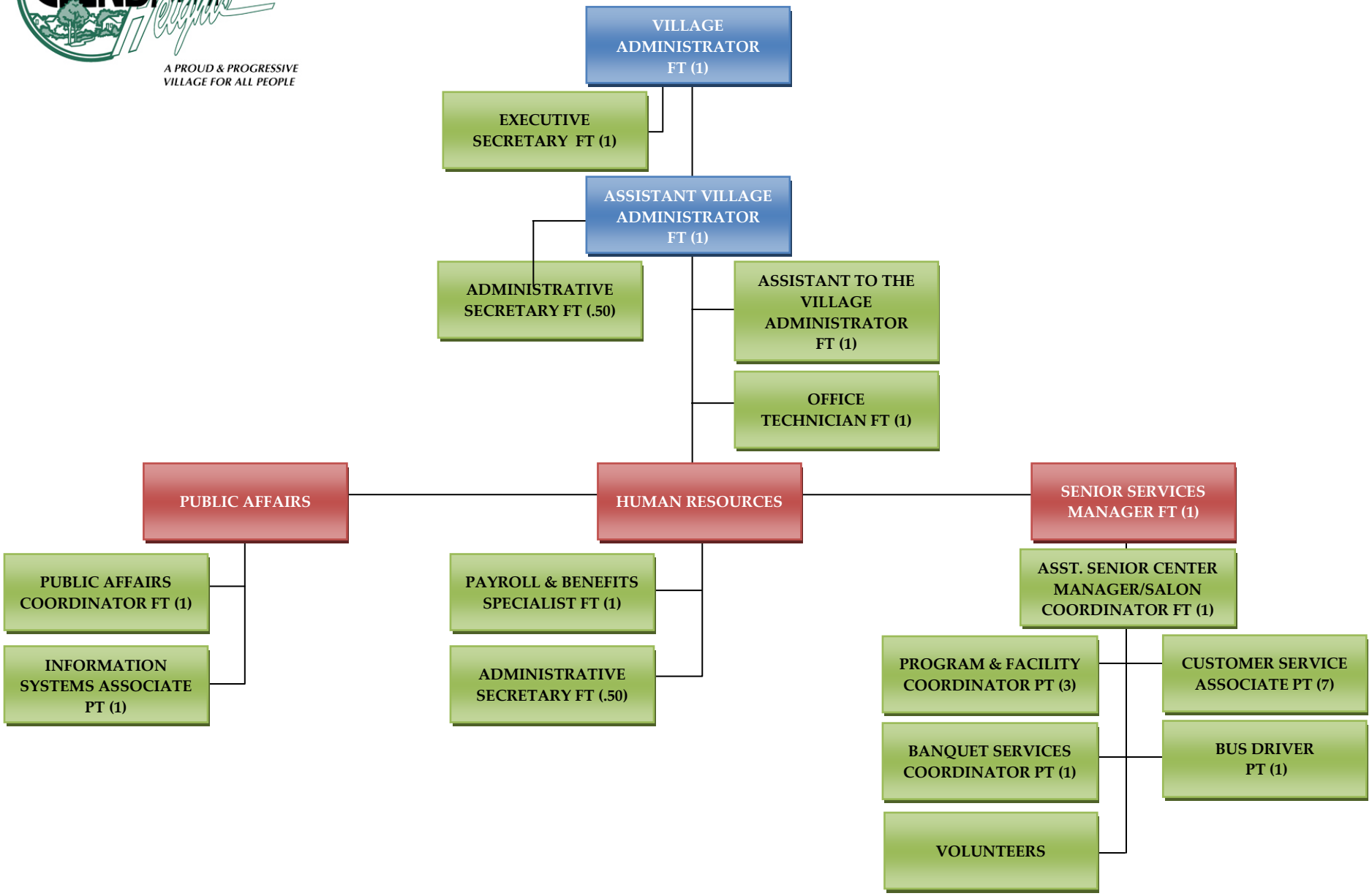
- Increase awareness and exposure of community room rental.
    - Create a customer rewards program for repeat clients that encourages repeat rental of the community room.
    - Create a customer referral program for rental clients.
    - Create week night rental discount program.

Goal #6: Advertise sales and senior-friendly businesses

- Develop and expand advertising sales utilizing cross-promotional campaigns.
    - Advertise for a partner business in our newsletter while the partner business uses its marketing efforts to promote the Senior Center services and room rental.
    - Identify senior friendly businesses that would offer discounted rates or special promotions to members as part of their advertisement in the newsletter.

VILLAGE OF GLENDALE HEIGHTS

ADMINISTRATION



The Administration Department is responsible for providing support services to all other operating departments in the organization. These services include general supervision of all departments by the Village Administrator and the Assistant Village Administrator, publication, cable TV productions, web page assistance, human/senior services and village-wide employee services, including recruitment, testing, benefit administrator, insurance claims coordination, payroll maintenance, and employee records. Total number of employees: 10 Full-Time, 11 Part-Time and an Information Systems Associate that is split with Administrative Services.

ADMINISTRATION:
VILLAGE ADMINISTRATION

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Village Administration's Office is the center point for communication between the Village President and Board of Trustees, various Village departments and Glendale Heights' citizenry. To this end, the Village Administration's Office is responsible for coordinating communication among each of the partners that comprise local government. The General Administration Division provides leadership for the Village government organization by translating policy as established by the Village Board into operating programs. Administration ensures that the Village's mission statement remains the catalyst behind all operational endeavors.

Additionally, the Executive Division, with assistance from the Department of Finance, oversees the careful allocation of financial resources to ensure that cost-efficient service delivery remains an operational standard.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

VILLAGE ADMINISTRATION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	386,090	400,267	396,423	409,968	2.4%
Purchased Services	85	150	46	100	-33.3%
Materials & Supplies	637	1,500	1,229	1,900	26.7%
Other Expenses	120	-	-	-	0.0%
TOTAL VILLAGE ADMINISTRATION	**386,932**	**401,917**	**397,698**	**411,968**	**2.5%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Staffing levels remained the same, budgeting anticipated 2.0% COLA and step increases.
- Travel, meetings and conferences was reduced.
- Employee recognition & training account was reduced.

Purchased Services

- Printing & Binding was reduced.

Materials & Supplies

- Gas & Fuel budget increased due to consistent use of the Village Administration vehicle.

ADMINISTRATION: HUMAN RESOURCES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Human Resources Division provides centralized personnel services for all Village departments. The Division is responsible for all aspects of human resources from recruiting through separation of service, labor management negotiations, workers' compensation, benefit administration, and implementation of personnel policies and procedures.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

HUMAN RESOURCES	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	109,146	111,780	115,782	116,079	3.8%
Purchased Services	21,817	22,850	19,462	22,850	0.0%
Materials & Supplies	3,132	3,550	3,657	3,425	-3.5%
Other Expenses	2,025	2,200	2,355	2,405	9.3%
TOTAL HUMAN RESOURCES	**136,120**	**140,380**	**141,256**	**144,759**	**3.1%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Staffing levels remained the same, budgeting anticipated 2.0% COLA and step increases.

Purchased Services

- There are no significant changes from the prior year adjusted budget.

Materials & Supplies

- Service awards for employees are lower in FY 2015/16 than in FY 2014/15 due to fewer employees receiving service awards.

Other Expenses

- Membership dues are estimated to increase slightly; however DMMC lowered their dues by 50% this year.

ADMINISTRATION: PUBLIC AFFAIRS

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Public Affairs Division of the Administration Department is responsible for planning, directing and implementing all public relations strategies and initiatives for the Village. The Public Affairs Division is also responsible for coordinating outreach to the community through the Village's many print publications, the Village website, social media, and other specialized forms of media. This division also oversees the daily activities of the Village cable access channel.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

PUBLIC AFFAIRS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	69,774	54,677	54,464	59,447	8.7%
Purchased Services	23,306	40,337	32,261	31,265	-22.5%
Materials & Supplies	17,157	22,974	19,810	17,850	-22.3%
Repairs & Maintenance	1,969	11,700	11,675	1,000	-91.5%
Other Expenses	-	310	310	310	0.0%
TOTAL PUBLIC AFFAIRS	**112,206**	**129,998**	**118,520**	**109,872**	**-15.5%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- The full-time and regular part-time budget only includes the salary of a full-time Public Affairs Coordinator
- Training and Seminars budget increased to assist with the Villages visibility at expos to promote Village services and employment opportunities

Purchased Services

- Printing and binding decreased due to the purchase of New Business Packet materials and proper bidding of publication.
- Software support and maintenance increased to include the fee for Constant Contact. This will allow us to inform residents of Village news and events via email.
- Other purchase services decreased due to the purchase of New Business Packet materials.
- The other operating equipment budget decreased due to large equipment pieces being purchased during the 2014/15 budget cycle that should sustain.

Materials & Supplies

- General office supplies have decreased due to finding more affordable shipping options.
- Miscellaneous office supplies increased to allocate for marketing supplies.
- Computer software decreased due to the utilization of previously purchased image download points.

Repairs and Maintenance

- There was a decrease of $6,600 due to last year's purchase of the memory recording deck; this new equipment is under warranty and will allow for little to no repairs or maintenance

Other Expenses

- Subscriptions remained the same.

ADMINISTRATION: SENIOR SERVICES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Glendale Heights Center for Senior Citizens is open year round and has over 2,000 members that use the facility throughout the year. The new facility was opened on August 1, 2010, and offers a variety of programs, as well as, senior trips, salon services, shopping, crafts and affordable transportation. The Center also offers its members use of the facilities game room, arts and crafts room, sewing room, exercise room, and library. The Center has a beautiful new Community Room that can seat up to 140 people, and has an attached lighted outdoor veranda.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

SENIOR SERVICES	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	269,475	265,412	266,200	267,192	0.7%
Purchased Services	20,921	17,190	17,956	17,761	3.3%
Materials & Supplies	84,194	86,230	97,211	89,490	3.8%
Repairs & Maintenance	1,381	1,500	1,500	1,400	-6.7%
Other Expenses	16,514	17,584	20,771	20,288	15.4%
TOTAL SENIOR SERVICES	**392,485**	**387,916**	**403,638**	**396,131**	**2.1%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Full-time staffing levels remained the same and part-time staff decreased; budgeting anticipated 2.0% COLA and step increases overall.
- Training and seminars are budgeted to increase due to the cost of new training required for food handlers, CPR and BASSET.

Purchased Services

- Purchased services increased due to printing and binding and leasing services.
- Advertisement expenses are budgeted to increase.

Materials & Supplies

- Materials and supplies are estimated to increase due to an increase in adult general programming.
- Postage is estimated to decrease based on bulk mailing.

Repairs and Maintenance

- Repairs and Maintenance is budgeted to decrease.

Other Expenses

- Subscriptions are estimated to increase due to adding a new subscription available to seniors.
- Expense line items increased with an equal offset revenue.

ADMINISTRATION: CENTRAL SERVICES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Central Services Division is a centralized grouping for major costs shared by multiple Village departments such as; Medical Insurance, Unemployment Insurance, Police Pension Employer Contribution, Legal Services, Engineering Fees, Legislative Liaison Services, Adjudication Services, General Office Supplies, Office Equipment Rentals, Utilities, Village-wide committees, and Banking Services.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

CENTRAL SERVICES	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	3,906,771	3,938,843	3,974,944	4,054,230	2.9%
Professional Services	503,502	449,860	568,832	494,860	10.0%
Purchased Services	132,114	144,921	126,469	143,225	-1.2%
Materials & Supplies	109,250	121,600	105,313	115,900	-4.7%
Repairs & Maintenance	7,488	10,000	6,681	10,000	0.0%
Other Expenses	147,449	135,100	190,629	161,100	19.2%
TOTAL CENTRAL SERVICES	**4,806,574**	**4,800,324**	**4,972,868**	**4,979,315**	**3.73%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Unemployment Expense remained the same from the prior year's budget.
- Medical Insurance costs are expected to increase based on loss run data and premium renewal information supplied by the Village's insurance broker.
- The Village's contribution to the Police Pension Fund is lower based on the most recent independent actuarial valuation report.
- Opt-Out medical insurance payments are expected to be lower, due to a fewer number of employees electing to receive the incentive payment.
- Funding for Health and Wellness Programs is maintaining its current funding level.

Professional Services

- Legal Services are anticipated to increase primarily due to Union contracts currently being negotiated.
- Reduce DuPage Convention and Visitors Bureau contribution.

Purchased Services

- Printing costs are expected to decrease due to the general decreasing costs of paper products and printing supplies.
- Electricity expenses are estimated to decrease based on actual experience over the past two years.
- Natural Gas expenses are estimated to increase due to all facilities being fully operated.

Materials & Supplies

- Miscellaneous Office Supplies decreased to reflect prior year actual expense.

Repairs & Maintenance

- There are no changes made to this budget class.

Other Expenses

- Collection Agency Fees are expected to increase due to the continuation of the Utility Tax Audit, and the agreed upon associated revenue recovery fees due to the firm performing the audit.

POLICE DEPARTMENT

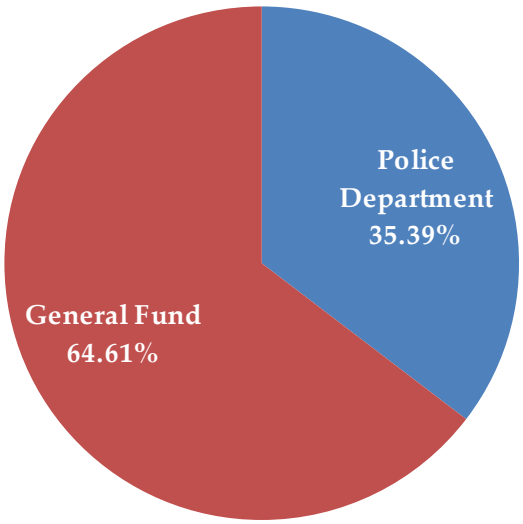
GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Police Department is organized into six budget divisions: Administration, Patrol, Support Services, Investigations, Community Oriented Policing, and State and Federal Grants.

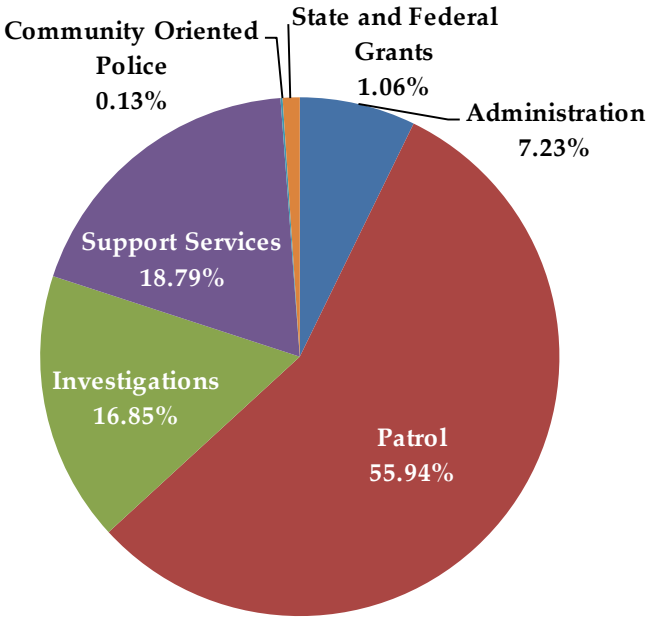
The Police Department has an authorized strength of 52 budgeted full time sworn officers. The Support Division responsibilities include policy and procedure review, accreditation preparation, Community Outreach, budgeting and grant funding, records management, telecommunications, E911, Emergency Management, evidence management and Safety Town. The Operations Division responsibilities include Community Oriented Policing, police training, firearms range, accident investigation, animal control, patrol activities, service calls juvenile and adult investigations, School Resource Officers, and crime prevention. The Department is charged with the duty of protecting the lives and property of the Village's 34,208 residents by providing 24-hour emergency and non-emergency service.

TOTAL OPERATING BUDGET
$7,584,535

DEPARTMENT EXPENDITURES TO GENERAL FUND EXPENDITURES



ANNUAL EXPENSES BY DIVISION



ANNUAL EXPENSES BY DIVISION

DIVISION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Administration	$ 546,918	$ 524,258	$ 522,709	$ 548,022	4.5%
Patrol	4,190,814	4,205,152	4,321,754	4,243,566	0.9%
Investigations	1,123,977	1,185,349	1,125,747	1,277,981	7.8%
Support Services	1,338,396	1,416,974	1,354,839	1,424,782	0.6%
Community Oriented Police	2,597	3,000	2,994	10,000	233.3%
State and Federal Grants	88,552	92,368	190,853	80,184	-13.2%
TOTAL DIVISION	**$ 7,291,254**	**$ 7,427,101**	**$ 7,518,896**	**$ 7,584,535**	**2.1%**

ANNUAL EXPENSES BY CLASS

CLASS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	$ 6,911,451	$ 7,024,850	$ 7,066,284	$ 7,175,970	2.2%
Purchased Services	56,484	68,108	61,212	57,619	-15.4%
Materials & Supplies	202,154	185,680	157,027	187,915	1.2%
Repairs & Maintenance	17,938	38,710	31,691	60,635	56.6%
Other Expenses	102,421	108,753	202,312	93,624	-13.9%
Capital Outlay	806	1,000	370	8,772	777.2%
TOTAL CLASS	**$ 7,291,254**	**$ 7,427,101**	**$ 7,518,896**	**$ 7,584,535**	**2.1%**

SIGNIFICANT ACCOMPLISHMENTS IN FY 2014/2015

The Glendale Heights Police Department was awarded its third Accreditation by the Commission on the Accreditation of Law Enforcement Agencies (CALEA) in July of 2014. This major accomplishment occurred after an independent audit of the operations of the Department. In addition to dealing with day to day operations, the Police Department initiated and completed several important projects during fiscal year 2014/2015.

Improved the efficiency of the Police Department in our processes and procedures without impacting the overall Mission of the Department and the level of service expected by the residents.

- Participated with Administrative Services in creating bid specifications for new uniform contract.
- Created Records training/reference manual.
- Reviewed ordinances to begin a collaborative effort with the Finance Department to develop a more efficient and effective means for collecting parking ticket revenues.

Work to maintain safe and secure neighborhoods, reduce crime and improve the quality of life for our residents.

- Completed an annual exercise at each school in the Village to create a better understanding of school personnel and law enforcement on active shooter response. In 2014, full exercises were performed at all schools located within the Village. The police developed training outlines for Department and School staff. These outlines included Telecommunicators in on-site training and incorporated communications into scenario. All Telecommunicators and sworn officers attended an Active Shooter Response classes. Training will be ongoing each year.
- Completed a training program at each school and discussed ALICE concept with teachers and administrators. Almost all faculty in District 16, GlenOaks Therapeutic Day School, Glenwood Academy and St. Matthew's were trained, and District 15 Administrators were trained.
- Trained Department members in DUI and other traffic related topics. Department conducted 139 hours of traffic related training for officers in 2014.
- Produced newsletter articles regarding traffic safety. Newsletter articles were published about communication devices, texting, seat belt and child safety seats.
- Utilized the Village's cable access channel to broadcast relevant Public Service announcements. PSA's relating to text and cell phone usage while driving have been broadcast and will continue each year.
- Participated in DuPage County Health Department Narcan program to treat narcotics overdose victims. Narcan has been deployed to all officers. One "save" was documented by officers in 2014.

Enhanced job satisfaction of employees through improved training program, leadership development and collaboration.

- Purchased equipment to facilitate increased defensive tactics training. Defensive tactics, baton and gun retention training was conducted.
- Surveyed Department members regarding career goals and training interests and results are being used by the Training Committee and staff to identify training assignments.
- Provided a minimum of one roll call training topic per month regarding policy review. This will be ongoing and topics regarding ALICE, Domestic Violence, Gypsy crime and Identity theft were completed in FY 2015.
- Created opportunities for members of the Department to interact and work cooperatively with members of other Departments within the Village. Members of the Department have been working cooperatively with Community Development in both Code Enforcement and Crime Free housing. Members have worked closely with Parks and Recreation on special events as well as teaching programs at the Senior Center.

Expanded upon or improved current programs to more effectively reach out to the Community we serve and continue fostering a partnership with the community which achieves our Department Mission.

- Conducted a Heroin Awareness program for the community. The program was well attended.
- Continued to enhance the Neighborhood Watch program by varying the monthly meeting topics. Topics included Heroin Awareness panel, SHIP program, and Gang Updates.
- Re-examined the school based drug prevention programs offered in local schools in light of Common Core Curriculum initiatives in our schools. DARE Program continues in Districts 15 and 16. Adjustments were made in District 15 on a trial basis to accommodate additional instruction by the District during the school day.
- Identified and established communications with Homeowners Associations and property management companies within Glendale Heights.

Enhance Emergency Preparedness within the Village.

- The B.E.S.T. Conference, an Emergency Operations Center training session, was held in October 2014 and was attended by Executive Staff, Village Board Members, as well as second in command from each Department and Lead Foreman. Both Fire Districts were represented at the conference. The conference culminated in a table top exercise which put into practice everything learned during the 3 day conference.
- Hired, trained and introduced a new Emergency Management Coordinator. The new Emergency Manager, was hired in April of 2014 and was instrumental in planning the B.E.S.T. Conference.
- Updated Emergency Operations Plan in 2014. The updated plan was approved by the County.
- In cooperation with the National Weather Service, organized, promoted and hosted a Basic Weather Spotter class. The class was held in March of 2014, and over 100 people were in attendance.

Utilized technology appropriately to enhance the overall effectiveness in providing service to the community and enforcement of law.

- Used non-operational budget funds from DUI Technology to replace five in-car video systems.
- Continued the process of upgrading vehicles in the Department fleet. Five SUV's were added to the fleet, funds from Supervision Fines were used to supplement funding from the vehicle replacement fund.

Identified staffing challenges and position vacancies as far in advance as possible and took active steps to ensure that positions remain vacant for as short of a time as possible.

- Worked with the Police Commission to conduct an examination in 2014 and an eligibility list was posted with 170 candidates.
- Tested for and assigned a new K-9 officer position in August 2014.

- Tested for and assigned a new DuMEG position in 2014.

Obtain CALEA reaccreditation and continued updating of General Orders and Operating Procedures of the Department.

- Continued active review of general Orders and Operations Procedures.
- Began reaccreditation files for November 2017 reaccreditation. File process was started and preparation was made to convert accreditation files to Power DMS.

FY 2015/16 GOALS AND OBJECTIVES

Goal #1: Improve the efficiency of the Police Department in our processes and procedures without impacting the overall Mission of the Department and the level of service expected by the residents

- In a collaborative effort with the Finance Department, develop a more efficient and effective means for collecting parking ticket revenues (Records) (2015).
  - Review ordinances to streamline the collection procedures, added fees and revived boot program; review of ordinances completed.
  - Research the viability of private company managing parking ticket processes (Records).
- Improve the efficiency of transmitting electronic evidence to the DuPage County State's Attorney's Office (2015) (Evidence, Records).
  - Determine the feasibility of utilizing Laserfiche to upload evidence photos and videos (instead of officers burning the data to disk).
  - Determine if Laserfiche will provide a secure means of archiving electronic evidence.
  - If Initiative #1 is positive, work with the Evidence Officer to train patrol to upload electronic data to Laserfiche instead of burning to disk.
  - If Initiatives 1 and 2 are positive, immediately upload electronic evidence to the DuPage County State's Attorney's Office when an evidence request is received.
- Review and revise police officer field training manual (2015).
- Identify and train two new Field Training Officers (2015).

Goal #2: Maintain safe and secure neighborhoods, reduce crime and improve the quality of life for our residents

- Complete an annual exercise at each school in the Village to create a better understanding of school personnel and law enforcement on active shooter response (2015, 2016, 2017) (Investigations).
  - Develop training outlines for Department and School staff.
  - Include Telecommunicators in on-site training and incorporate communications into scenario.
  - Schedule all Telecommunicators and sworn officers to attend Active Shooter Response classes (2015, 2016, 2017).

- Complete training program at businesses and discuss ALICE concept with business owners and employees (2015, 2016) (Investigations).
- Complete active shooter drill with Adventist GlenOaks Hospital (2015, 2016) (Operations, Support).
    - Begin conversations with security staff at AMITA Health Adventist Medical Center GlenOaks to discuss concept and conduct needs assessment regarding hospital's staff regarding intruder procedures.
    - Initiate training opportunities for select hospital staff members in ALICE concept.
    - Conduct walk through and tours of hospital for Department line personnel.
    - Develop exercise involving Hospital and Department personnel regarding an intruder/active shooter in hospital.
    - Conduct exercise (2016).
- Reduce traffic crashes through education and enforcement (2015, 2016, 2017) (Patrol)
    - Identify funding to create a traffic unit dedicated to traffic, DUI and truck enforcement (2016).
    - Identify officers to be selected (Patrol).
    - Train selected officers in truck enforcement and other related topics.
    - Implement traffic unit program in stages (2016, 2017).
    - Training for Department members in DUI and other traffic related topics (2015, 2016, 2017).
    - Produce newsletter articles regarding traffic safety (2015, 2016, 2017) .
    - Complete presentations at the Senior Center (2015, 2016, 2017).
    - Utilizing the cable access channel identify existing relevant Public Service announcements or create our own for broadcast (2015, 2016, 2017).

Goal #3: Enhance job satisfaction of employees through improved training program, leadership development and collaboration.

- Provide Department training based on the needs of the Department and the member's knowledge, skills and abilities (Patrol).
    - Establish career track training programs (2015).
- Increase the amount of roll call training being conducted (Patrol).
    - Provide a minimum of one roll call training topic per month regarding policy review (2015, 2016, 2017) (Patrol).
    - Each member of Investigations will present a minimum of one roll call training topic during the calendar year (2015, 2016, 2017) (Investigations).
- Reinstitute Temporary Duty assignments to Investigations (2015, 2016, 2017) (Investigations).
- Establish Department Safety Committee (2015) (Administration).
- Create opportunities for members of the Department to interact and work cooperatively. with members of other Departments within the Village (2015, 2016, 2017) (Patrol).
- Evaluate interest and implications of reinstituting leadership academy (2015).
- Implement Hepatitis B Vaccinations and TB Testing.

- Assign safety committee research on effectiveness of Hepatitis B vaccination over time (2015).
- Budget and vaccinate for Hepatitis B as determined by research (2016).
- Initiate TB Testing for all department members having close contact with general public as budgeted funds allow (2016).

Goal #4: Expand upon or improve current programs to more effectively reach out to the Community we serve and continue fostering a partnership with the community which achieves our Department Mission.

- Conduct Heroin Awareness program for community (2016) (Support).
- Increase bike patrols (Patrol).
  - Identify areas where additional bike patrol will be beneficial (2015, 2016)
  - Ensure that bike patrol occurs, whenever possible, at special events (2015, 2016, 2017).
  - Identify officer to attend IPMBA train the trainer class for training new bike officers (2015).
  - Train a minimum of 4 new bike officers (2016).
- Increase interactions between Department and faith-based community within Glendale Heights (2015) (Support).
  - Create liaisons with individual churches within the community.
  - Re-establish the Police Chaplain program.
- Continue to enhance the Neighborhood Watch program by varying the monthly meeting topics (2015, 2016, 2017) (Patrol).
- Offer ALICE presentation to Chamber of Commerce (2015) (Investigations).
- Working from the 2013 community survey, address identified weaknesses of the Department (2015, 2016) (Support).
- Conduct new community survey on effectiveness of Department (2016) (Support).
- Continue to examine the school based drug prevention programs offered in local schools in light of Common Core Curriculum initiatives in our schools. Determine effectiveness of trial period of after-school program in D15 (2015) (Investigations).
- Have a Department representative meet regularly with Homeowners Associations and property management companies within Glendale Heights (2015, 2016, 2017) (Investigations).

Goal #5: Enhance Emergency Preparedness within the Village (Emergency Management)

- Conduct Emergency Operations Center training with Executive Staff and Elected Officials (2017).
- Update Emergency Operations Plan every two years (2016).
- Obtain certification and maintain our ESDA unit as a Certified unit (2015).
- In cooperation with the National Weather Service, organize, promote and host a Basic Weather Spotter class. (2016).
- Explore potential of partnering with other CERT groups in the area to increase the effectiveness of the program (2015).

- Host first responder lunch for CERT and ESDA members (2015 & 2017).
- Update SNS plan for Village (2015 & 2017).

Goal #6: Utilize technology appropriately to enhance the overall effectiveness in providing service to the community and enforcement of law.

- Using non-operational budget funds, continue replacement of in-car video systems (2015, 2016, 2017) (Patrol).
- Continue process of upgrading vehicles in the Department fleet (2015, 2016, 2017) (Patrol).
- Actively participate in the ETSB's efforts to replace the CAD and NETRMS records management system (2015, 2016) (Support).
- Research and budget for new Livescan machine (2015) (Support).

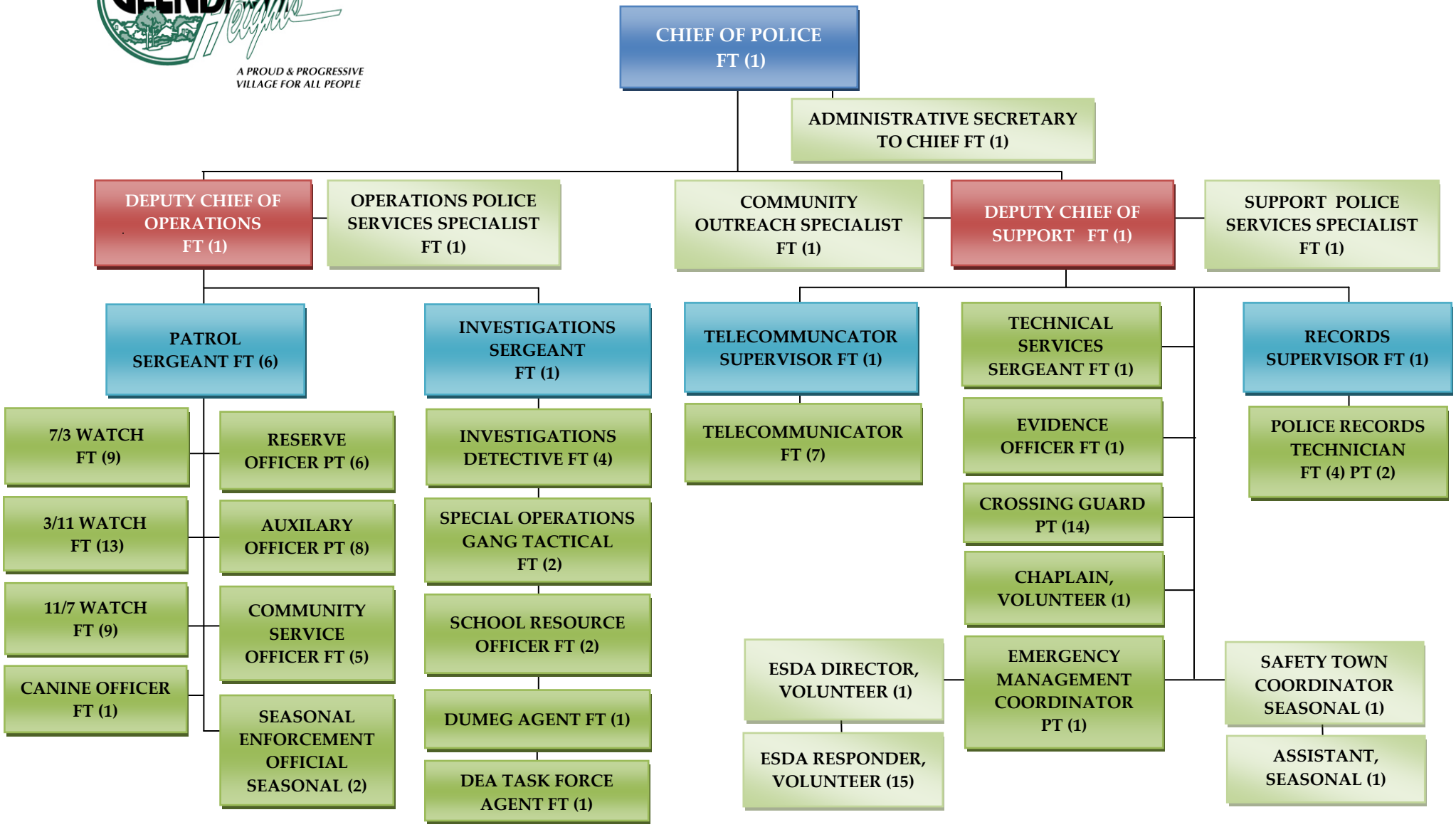
Goal #7: Identify staffing challenges and position vacancies as far in advance as possible and take active steps to ensure that positions remain vacant for as short a time as possible.

- Working with Police Commission, conduct an examination and create an initial eligibility list for Police Officer (2016) (Operations).
- Working with Police Commission, conduct an examination for the position of Sergeant of Police (2015) (Operations).
- Test for and assign Special Operations position (2015) (Investigations).
- Test for and assign Detective positions (2015, 2016, 2017) (Investigations).

Goal #8: CALEA reaccreditation and continued updating of General Orders and Operating Procedures of the Department (Support).

- Prepare for Mock assessment (2016, 2017).
- Conduct Mock Assessment (2017).
- Continued active review of general Orders and Operations Procedures (2015, 2016, 2017).
- Complete reaccreditation files for August 2017 on-site (2017).

VILLAGE OF GLENDALE HEIGHTS
POLICE DEPARTMENT



The Police Department is organized into two Divisions: Operations and Support. It has an authorized strength of 52 full-time sworn officers. The Support Division responsibilities include CALEA, Community Outreach, budget and grant funding, record management, telecommunications, E911, ESDA and evidence management. The Operations Division responsibilities include community oriented policing, police training, fire arms range, accident investigation, animal control, patrol, traffic citations, service calls, crime prevention, juvenile and adult investigations, School Resource Officers and Safety Town. The Department is charged with the duty of protecting the lives and property of the Village's 34,208 residents by providing 24-hour emergency and non-emergency service. Total number of employees: 75 Full-Time, 23 Part-Time, 4 Seasonal for a grand total of 102 employees; 17 volunteers.

POLICE DEPARTMENT: ADMINISTRATION

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

This division manages all entities of the Police Department, and is responsible for ensuring the department is serving the community in an appropriate manner. The Administration Division consists of the Chief of Police, Deputy Chief of Support and Operations, Community Outreach Specialist, Technical Services Sergeant, and 3 civilian support service technicians. The Administration Division provides the following programs:

Community Outreach Programs

Community Outreach Programs offer the assistance of the department's specialist, who provides an appropriate referral system for those in need and a variety of social services and programs to individuals, families, groups and organizations within the community. The Department attempts to bridge the gap between the identification of the need for social services and the enrollment in outside programs.

Medical Supply Program

Thanks to the generous contributions of new or gently used medical equipment, the Village's Medical Supply Program has walkers, wheel chairs, canes, quad canes, crutches, commodes and other bathroom equipment, slings, and more, that may be borrowed FREE of charge to residents.

Digital Cell Phone Program

The Village of Glendale Heights' digital cell phone program is dedicated to providing the highest quality service to the elderly and disabled in our community with recycled cell phones for 9-1-1 calls.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

POLICE ADMINISTRATION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	495,363	464,793	464,372	504,543	8.6%
Purchased Services	8,139	9,910	8,790	2,539	-74.4%
Materials & Supplies	35,605	40,800	41,505	33,965	-16.8%
Other Expenses	7,811	8,755	8,042	6,975	-20.3%
TOTAL POLICE ADMINISTRATION	**546,918**	**524,258**	**522,709**	**548,022**	**4.5%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Staffing levels remained the same, budgeting a 2.0% COLA and step increases.
- International conference held in Chicago budgeted for 2 officers to attend.
- Five new officers are budgeted for Basic Law Enforcement Training Academy.
- Other necessary police training has been budgeted in FY 2016.

Purchased Services

- Livescan support maintenance was allocated to another fund.

Materials & Supplies

- Uniforms are budgeted to decrease in FY 2016 as fewer bullet proof vests need replacing this year.

Other Expenses

- Decrease in CALEA accreditation is budgeted for FY 2016 due to the fact it is a tri-annual expense.
- Licenses are budgeted to decrease.

POLICE DEPARTMENT: PATROL

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Patrol Division is directed by the Deputy Chief of Operations, who has 6 Sergeants supervising 32 Patrol Officers, 6 Reserve Officers, and 5 Community Service Officers. Basic responsibilities include all calls for service and assistance, constant patrols of the community, and traffic enforcement.

Besides basic duties, Patrol personnel are also responsible for the following special programs:

- Traffic Unit.
- Crime scene processing for the entire department.
- K-9 services utilizing the department's canine handler and the Police K-9 German Shepherd.
- Bicycle Patrol.

The Police Department has divided the Village into 4 areas called "beats." The formation of these "beats" is based upon the balancing of call loads within certain obvious geographical markers. Each beat has a Sergeant to coordinate officers assigned to assist the residents in their "beat." The beat officers meet bi-monthly to discuss the needs and issues concerning their beats, such as methods that can be utilized to reduce crime, identification of problem areas, meeting and talking to the residents, recommendations to physical changes to a neighborhood, (additional lighting, changes in traffic flows, parking changes, etc.).

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

PATROL	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	4,169,868	4,187,882	4,312,118	4,212,994	0.6%
Materials & Supplies	18,850	14,810	8,728	20,700	39.8%
Repairs & Maintenance	2,096	2,460	908	2,100	-14.6%
Capital Outlay	-	-	-	7,772	100.0%
TOTAL PATROL	**4,190,814**	**4,205,152**	**4,321,754**	**4,243,566**	**0.9%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Staffing levels remain the same, budgeting a 2.0% COLA and step increases.
- Holiday pay is budgeted to increase due to being fully staffed.
- Part-time and off-duty officers are budgeted to decrease.
- Overtime pay is budgeted to decrease due to having an increase in staff.
- Severance pay is budgeted to decrease due to no retirements known at the beginning of the FY.

Materials & Supplies

- Small increase reflects a K-9 being acquired in September 2014.
- Ammunitions are budgeted to increase due to a lesser amount budgeted and purchased in FY 2015.

Repairs and Maintenance

- Repairs are budgeted to decrease in FY 2016.

Capital Outlay

- Spring replacement parts for all weapons.
- AED units (5) w/ case and battery and (7) hard carrying cases.

POLICE DEPARTMENT: INVESTIGATIONS

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The unit consists of a Sergeant, Evidence Officer, 4 Investigative Detectives, 2 School Resource Officers, DEA Task Force Officer, and 2 Special Operations Officers.

Evidence Officer

The Evidence Officer is a civilian member of the Department who is responsible for the safeguarding and maintenance of all items of evidence and found property that are collected by the department. Currently the Department has over 16,000 items of evidence or found property in its possession.

School Resource Officers

A School Resource Officer is assigned to the two school districts located within the Village. The Officer is responsible for conducting educational classes in drug, alcohol, and gang awareness with the children through the DARE program as well as having investigative responsibility over all crimes that both occur at the school with the children or off campus that affect the children. Additionally the Officer acts as a Community Based Policing problem solver for all problems at the schools such as parking, traffic flow, etc. that would affect them. One officer is the liaison for both District 15 and District 16. As of August 2008, we also have a District 87 high school Liaison Officer who rotates between Glenbard East, Glenbard North and Glenbard West.

Special Operations Officers

Special Operations Officers are responsible for undercover and tactical responses for gangs, illegal drugs, and gun activity that occur in the Village. These officers are responsible for unmarked and non-uniform patrol in problem areas including special surveillance areas.

The Citizens Police Academy (CPA) provides an opportunity for citizens to take a look behind the "blue curtain" and learn what Police Officers contend with on a daily basis. Citizens learn how to conduct basic investigations and try their hand at evidence work. They also learn first aid, become CPR certified, visit the County jail and get the opportunity to shoot on the Department gun range.

Safety Town projects provide safety education to young children including stranger danger, fire prevention/safety, and a wide range of other age specific safety issues. The Department also conducts a Halloween trick or treat and Easter egg hunt programs at Safety Town.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

INVESTIGATIONS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	1,111,992	1,171,609	1,114,607	1,265,586	8.0%
Purchased Services	8,296	9,205	8,372	8,125	-11.7%
Materials & Supplies	2,414	2,750	1,964	2,750	0.0%
Other Expenses	1,275	1,785	804	1,520	-14.8%
TOTAL INVESTIGATIONS	**1,123,977**	**1,185,349**	**1,125,747**	**1,277,981**	**7.8%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Budgeting a 2.0% COLA and step increases.
- The increase in the full time salary account represents the budget for a DEA Task Force Officer.
- Holiday pay is budgeted to decrease.
- Overtime pay is budgeted to increase.
- FICA and Medicare are budgeted to increase due to the new position.

Purchased Services

- Other purchased services are budgeted to decrease.

Materials & Supplies

- There were no significant changes made to the budget requests for this class.

Other Expenses

- Subscriptions were budgeted to decrease.
- Towing expenses are budgeted to decrease based on activity of the past two fiscal years.

POLICE DEPARTMENT: SUPPORT SERVICES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

Support Operations Division is directed by a Deputy Chief, and is broken into separate sections; Communications, Records and Emergency Management. Communications operates the 911 center, dispatches calls to patrol, and performs real time research for officers. Records maintains all police departments reports/records, tickets, data entry, statistical research, arrest photos and answers most non-emergency calls.

Communications Technical Services:

The Police Department maintains its own dispatch center for all 911 calls and service calls into the Police Department. Dispatchers then disseminate those calls into assignments to Patrol Officers. The center includes a Telecommunicator Supervisor and 7 civilian Communication Officers.

The Police Department Records Staff maintains all documents, tickets, and photos generated by the department and ensures the integrity of those records for future use. The unit consists of a Record Supervisor and 6 civilian support technician/data entry clerks.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

SUPPORT SERVICES	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	1,134,228	1,200,566	1,175,187	1,192,847	-0.6%
Purchased Services	40,049	48,993	44,050	46,955	-4.2%
Materials & Supplies	142,688	124,320	101,836	120,500	-3.1%
Repairs & Maintenance	15,842	36,250	30,783	58,535	61.5%
Other Expenses	4,783	5,845	2,613	4,945	-15.4%
Capital Outlay	806	1,000	370	1,000	0.0%
TOTAL SUPPORT SERVICES	**1,338,396**	**1,416,974**	**1,354,839**	**1,424,782**	**0.6%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Budgeting a 2.0% COLA and step increases.
- Holiday pay is budgeted to increase.
- Overtime is budgeted to decrease.
- Employee severance pay is budgeted to increase due to a known retirement.

Purchased Services

- Printing and binding is budgeted to increase based on estimated needs for FY 2016.
- The decrease in this section is mainly due to a decrease in the annual service charge for the NetRMS records management system which we access through DuPage County ETSB.

Materials & Supplies

- Miscellaneous office supplies and general police supplies are budgeted to decrease based on actual needs in FY 2016.
- Gas and fuel is budgeted to decrease based on the decrease in current gas prices.

Repairs and Maintenance

- Repair and maintenance increased in anticipation of many systems in the Police Department having warranties that are expired in December 2014. Annual service contract for video and entry systems in Police Department has been added.

Other Expenses

- There was a decrease in this section due to animal impoundment fees decreasing with decreased number of strays located in the Village that must be taken directly to Animal Control.

Capital Outlay

- There were no significant changes made to the budget requests for this class.

POLICE DEPARTMENT: COMMUNITY ORIENTED POLICE

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

This budget provides funds for supporting the following Community Oriented Activities;

- Village's Safety Town Events
- Neighborhood Watch
- Community Events
- Youth Events
- Park Parties
- Citizens Police Academy
- Wee Care Bears
- Drug Prevention Supplies
- Dare Workbooks and Supplies

These activities are held at different times throughout the year and are geared toward involving and educating the community about safety and public service. The annual events cater to patrons of all ages.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

COMMUNITY ORIENTED POLICE	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Materials & Supplies	2,597	3,000	2,994	10,000	233.3%
TOTAL COMMUNITY ORIENTED POLICE	**2,597**	**3,000**	**2,994**	**10,000**	**233.3%**

FY 2015/16 BUDGET HIGHLIGHTS

Materials & Supplies

- The increase in Materials and Supplies is due to budgeting for supplies that had previously been deferred for two fiscal years. Replenishment of supplies is needed in FY 2016.

POLICE DEPARTMENT: STATE AND FEDERAL GRANTS

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

This grouping of accounts tracks all of the expenses related to grants received by Federal and State governments, as well as, funds and fines dedicated for law enforcement purposes by State law.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

STATE AND FEDERAL GRANTS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Other Expenses	88,552	92,368	190,853	80,184	-13.2%
TOTAL STATE AND FEDERAL GRANTS	**88,552**	**92,368**	**190,853**	**80,184**	**-13.2%**

FY 2015/16 BUDGET HIGHLIGHTS

Other Expenses

- These accounts are offset by revenue accounts which are funded with special funds that are earmarked for specific purposes by law.

FINANCE

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Finance department is charged with these primary responsibilities:

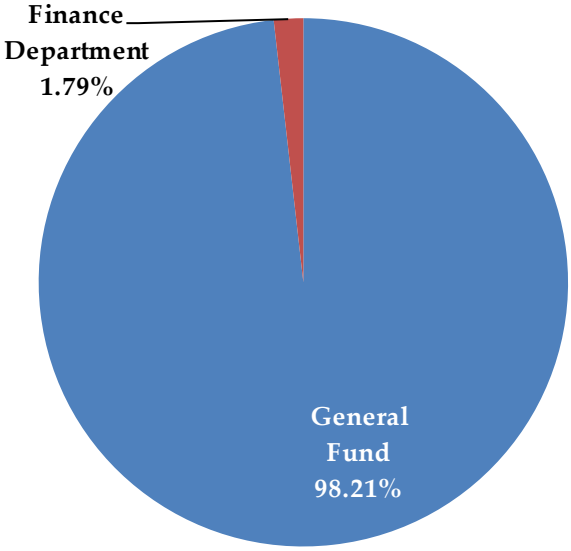
- Maintaining the financial records of the Village.
- Collecting all revenues due to the Village.
- Assuring all debts are promptly satisfied.
- Providing for the safeguarding of assets.
- Providing financial information and support to all Village departments.
- Submitting monthly financial status reports to the Village Administrator and Village Board of Trustees.
- Providing estimate information for purposes of compiling budgets.
- Facilitating and coordinating the annual independent audit.

To carry out these duties, the department is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Village are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles.

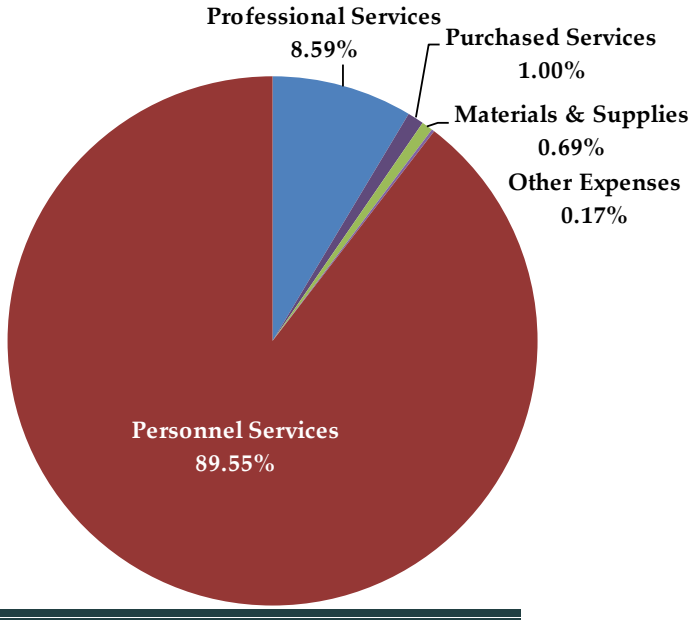
The Finance Department will continue to focus on providing responsive and timely information and quality services to the residents, businesses, elected officials, and employees of the Village of Glendale Heights.

TOTAL OPERATING BUDGET
$385,891

DEPARTMENT EXPENDITURES TO GENERAL FUND EXPENDITURES



ANNUAL EXPENSES BY CLASS



SIGNIFICANT ACCOMPLISHMENTS IN FY 2014/2015

- Initiated an intense review and revamp of cash handling procedures, aimed at tightening up processes and developing consistent guidelines to be applied Village wide, to the extent practical.

- Coordinated and facilitated annual fiscal year audit fieldwork, completing more than 100 audit schedules and analyses. At the conclusion of the audit, the Comprehensive Annual Financial Report (CAFR) was submitted to the Government Finance Officers Association for consideration, receiving a Certificate of Achievement for Excellence in Financial Reporting for the 32nd consecutive year.

- For the fifth year, spearheaded all financial oversight and funds management aspects of the annual Glendale Heights Fest event, including ticket booth worker orientation and training, working all five days of the event from start to finish, post event reporting, evaluation and follow up. The event brought in just under $292 thousand dollars, generally the same amount as in the previous year.

- Assisted the Administrative Services Manager in preparing a Request for Proposals related to Banking and Depository services, also helped to analyze proposal responses and ultimate recommendation of bid award which occurred in January, 2015.

- Completed and filed the annual fiscal year 2014/2015 Village Budget with the Government Finance Officers Association and received the Distinguished Budget Presentation Award for the 2nd straight year.

- Working in partnership with Village Independent Auditors, developed a Confidential Reporting Policy approved by the Village Board September, 2014.

- Prepared and facilitated Village Board approval of the 2014 Tax Levy, and the 13 companion levy and levy abatement ordinances. The 2014 tax levy included an increase, but yet remained less than the total amount levied in 2009.

- Completed amendments to the 2014/2015 budget; presented same to the Village Board and prepared the Resolution ultimately approved by the Village Board in early 2015.

- Successfully completed the hiring of an Accountant I to serve as successor to Magda Bangit, who retired at the end of January, 2015 with 17 years of service to the Village.

- Completed another season of the Senior Citizen Utility Tax Rebate Program; processing a total of 205 rebate applications, down slightly from the prior year's total of 229.

- Assisted Village Administration and other key decision makers in a thorough analysis and prioritization of potential actions which may need to be taken in wake of the State possibly taking away up to 50% of Local Government Distributive Funds (LGDF); the impact of such action being $1.7 million in lost revenue for the Village.

- Completed a Request for Proposals, interview and selection process of Independent Auditing firms to perform audit services to the Village for fiscal years' 2015, 2016 and 2017.

- Launched participation in the Illinois Comptroller's Local Debt Recovery Program, submitting an initial listing of 702 debt records, and with the State reporting back 50 exact matches, 42 partial matches, and 610 no match records.

- In April, 2015, the Assistant Finance Director passed the first of five elements towards attaining Certified Public Finance Officer status.

FY 2015/16 GOALS AND OBJECTIVES

Goal #1: Continue to maintain high levels of professional accounting and reporting standards worthy of the Government Finance Officers Association (GFOA) "Certificate of Achievement for Excellence in Financial Reporting" and the "Distinguished Budget Presentation Award" Programs

- Work with Administration and Departments to update and develop goals and objectives that relate to their divisional budget items for review and approval by Village President and Board of Trustees
- Improve transparency and clarity with respect to providing timely and meaningful financial information with interim reports and on the Village website
- Produce a "Citizens Financial Report" that can be submitted to the GFOA for consideration into the "Popular Annual Financial Reporting Award" Program

Goal #2: Obtain a "clean" audit management letter opinion in conjunction with the completion of the FY 2015 annual independent audit

- Continue to review, enhance and/or implement operational internal controls, processes, and procedures Village-wide
- Implement cash handling procedures
- Engage in discussions related to risk assessment, internal control/areas of exposure and means to implement improvements during Executive Staff meetings on a regular basis

Goal #3: Continue to coordinate progress on the Utility/Sales Tax Audit being spearheaded by Azavar Audit Solutions

- Assist in testing the accuracy of utility service charge bills

- Work with Community Development to review parcel data
- Assess the Village's ability to recover amounts billed
- Work with legal counsel to prepare for anticipated Notice of Tax Liability Hearings

Goal #4: Continue to coordinate progress on the Fixed Asset valuation and physical inventory assessment Village wide, using Industrial Appraisers and Department staff

- Follow up with each Department concerning the findings and resolve any discrepancies
- Work with Administrative Services to ensure proper recording/disposal of surplus/obsolete items
- Coordinate fixed asset data and related work papers with independent auditors

Goal #5: Continue involvement in the Local Debt Recovery program as approved by the Village Board and managed through the State of Illinois Comptroller's Office

- Determine best practices for adjudicating cases
- Monitor files transmitted to the State of Illinois for matches
- Develop policies and procedures for appeals

Goal #6: Reduce the Department's "carbon footprint"

- Transition reports whenever possible to PDF format
- Upload CAFR and annual Budget documents to BoardDocs ®
- Revamp invoice approval process to reduce paper consumption
- Reformat journal entries and reconciliations to reduce paper consumption

Goal #7: Implement Cognos® Financial Reporting Tool Software

- Examine existing reports and improve using Cognos
- Develop new/additional reports using Cognos
- Facilitate delegated user training sessions
- Be able to make key information more readily available

Goal #8: Prepare Finance Department for future staffing changes/needs

- Continue a cross-training program within the Department, with emphasis on Accounts Receivable and Payroll functions
- Review the Finance Department structure and develop a strategy for future retirements and/or staffing changes (succession planning)

Goal #9: Review/Update Village Investment Policy document

- Transmit current policy document to Independent Investment Brokerage firm for review and comment in conjunction with cash flow analysis project
- Review comments and refresh policy document as appropriate
- Submit Ordinance amending Investment Policy document to Village Board for consideration

FY 2014/15 BUDGET HIGHLIGHTS

Personnel Services

- One employee within the Finance Department was re-assigned to the Police Department, resulting in an overall reduction in the Finance Department staffing compliment from 6 full time positions to 5.
- All other staffing levels remained the same, budgeting a 2.0% COLA and step increases.
- Assistant Finance Director will not be taking as many CPFO tests and the Village will be serving as a test site.

Professional Services

- Audit contract was renewed; RFP process resulted in lower pricing.

Purchased Services

- Printing and binding expenses are estimated based on anticipated needs for FY 2015/16.

Materials & Supplies

- Department is working to reduce its carbon footprint; more reports are being output to electronic files

Other Expenses

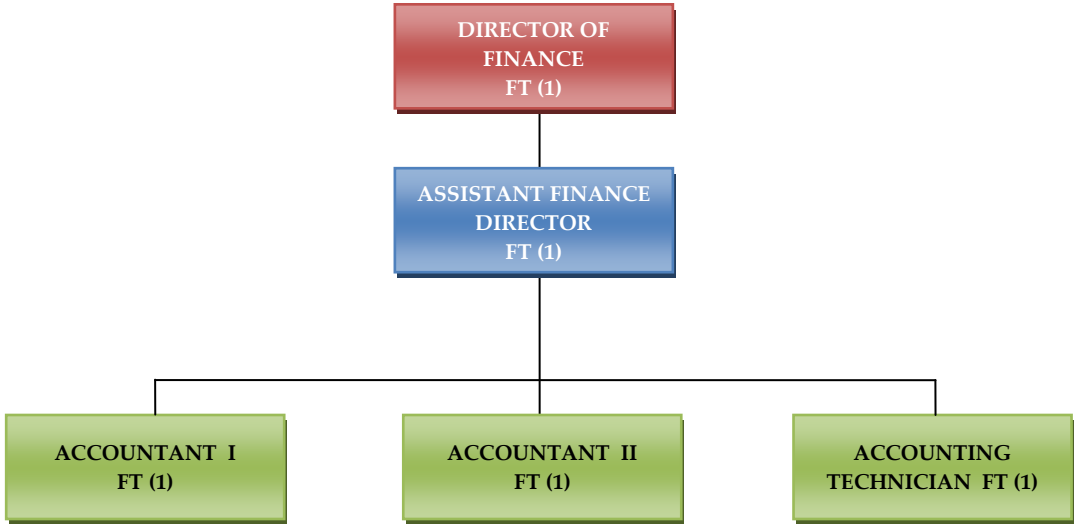
- There are no changes from the FY 2014/15 budget.

PROPOSED FINANCE BUDGET BY CLASS WITH ACTUAL HISTORY

CLASS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	$ 391,969	$ 419,887	$ 447,845	$ 345,606	-17.69%
Professional Services	49,667	35,724	35,722	33,135	-7.25%
Purchased Services	4,284	3,700	3,636	3,850	4.05%
Materials & Supplies	1,668	2,850	1,578	2,650	-7.02%
Other Expenses	650	650	650	650	0.00%
TOTAL CLASS	**$ 448,238**	**$ 462,811**	**$ 489,431**	**$ 385,891**	**-16.62%**

VILLAGE OF GLENDALE HEIGHTS

FINANCE DEPARTMENT



The Finance department is responsible for all fiscal operations of the Village. These responsibilities include budget control, accounting, investments, payments, billing, all receipts, assets management, inventory, and assisting the Village Administrator with budget preparation. Total number of employees: 5 Full-Time.

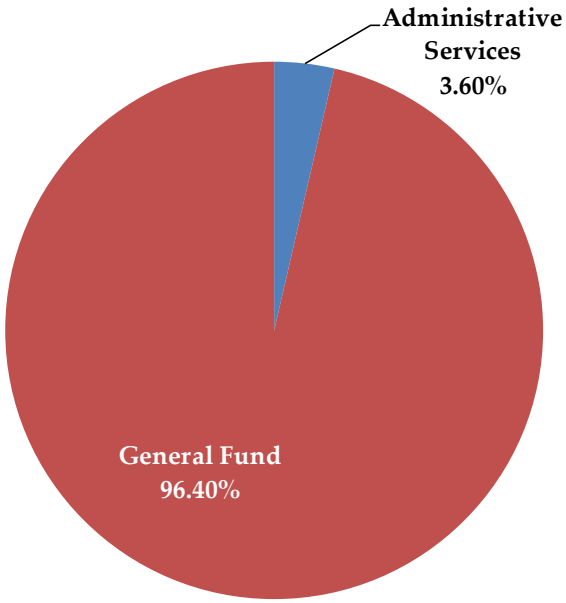
ADMINISTRATIVE SERVICES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

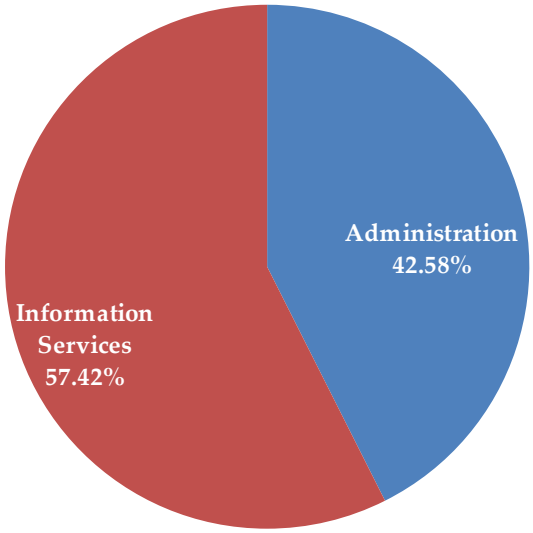
The Administrative Services Department is divided into two divisions; Administration and Information Services.

TOTAL OPERATING BUDGET
$772,375

DEPARTMENT EXPENDITURES TO GENERAL FUND EXPENDITURES



ANNUAL EXPENSES BY DIVISION



ANNUAL EXPENSES BY DIVISION

DIVISION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Administration	$ 326,778	$ 331,067	$ 331,395	$ 328,845	-0.7%
Information Services	359,455	400,806	350,200	443,530	10.7%
TOTAL DIVISION	**$ 686,233**	**$ 731,873**	**$ 681,595**	**$ 772,375**	**5.5%**

ANNUAL EXPENSES BY CLASS

CLASS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	$ 521,764	$ 484,048	$ 475,846	$ 441,118	-8.9%
Professional Services	14,978	98,795	80,010	156,231	58.1%
Purchased Services	77,049	89,470	82,887	96,591	8.0%
Materials & Supplies	8,812	11,550	13,729	10,725	-7.1%
Repairs & Maintenance	6,373	2,250	3,880	2,000	-11.1%
Other Expenses	6,364	5,510	3,687	3,810	-30.9%
Capital Expenses	50,893	40,250	21,556	61,900	53.8%
TOTAL CLASS	**$ 686,233**	**$ 731,873**	**$ 681,595**	**$ 772,375**	**5.5%**

SIGNIFICANT ACCOMPLISHMENTS IN FY 2014/15

The fiscal year 2014/15 was a busy year itself maintaining general operations. The overall functions within Administrative Services provides support to all Departments. While it may not appear our accomplishments are matching those levels of other Departments, we are at times in the background assisting with such support to those accomplishments.

DIVISION OF LICENSING

The Licensing Division successfully completed the implementation of a new program for the processing of vehicle sticker licensing for the Village as required by Village Ordinance. The program replaced an antiquated program with limited capabilities and failed when several users entered information simultaneously. The replacement program is a cloud solution allowing unlimited users to inquire and enter information, while expanding the information collected. While we are at the preliminary sales under the new program, we are hopeful to increase revenues by increased accuracy of vehicle registration throughout the community.

Licensing also issued over 500 business licenses including annual renews, 940 Real Estate Transfer Stamps, and mailed 17,803 vehicle license applications for over 29,069 registered vehicles and motorcycles.

Over the past fiscal year the Licensing Division has continued effective cross training with the Water Billing Division to improve services to our Village residents.

DIVISION OF WATER BILLNIG

The Division of Water Billing has completed a revision to the actual water billing schedule. This change is to better report the comparison of Village-wide water usage to the overall amount of water purchased from the DuPage Water Commission. This change required a one time six week bill to customers to allow the new dates of both the actual meter reading to collect the usage from our customers, and billing to our customers. This effort was completed succesfully and the billing process has returned to a monthly cycle.

Over the past fiscal year the Water Billing Division has continued effective cross training with the Licensing Division to improve services to our Village residents.

Within the 2014/15 fiscal year the Water Billing Division has issued 106,010 water bills totaling $8,595,670.03

DIVISION OF PURCHASING

The Division of Purchasing has completed a total of fifty nine (59) formal sealed Bids, Request for Proposals, and Bid Waivers within fiscal year 2014/15 for various items with a total value for each procurement greater than $10,000.00. Additionally the sale or trade of surplus property processed by the Purchasing Division generated revenue of $98,706.00.

DIVISION OF INFORMATION SYSTEMS

The Information Technology Division has completed a comprehensive systems and infrastructure assessment to analyze vulnerabilities that would leave our systems susceptible to unauthorized access, data loss, and corruption. While the Village networks are secure, the Village has and is taking additional measures to enhance security, performance, and reliability of our information technology environment.

A restructuring of the Information Technology Division has also been implemented partnering Village IT Staff, with a specialized Technology firm. This restructuring expands the knowledge base to a firm of experts to support and respond to the wide range of requirements that may be needed for continuation of operation to the changing and expanding technology needs within the Village. The restructuring was completed as part of vacant positions resulting in a balancing of overall cost to the Village.

The IS Division also completed the re-routing of the network connection to the Public Works Department involving the disconnection of a microwave relay antenna to a temporary cable network VPN to allow the painting of a Village water tower. Once the water tower project was completed, the microwave relay antenna was reinstalled and programmed to reestablish efficient network connections while providing redundancy.

FY 2015/16 GOALS AND OBJECTIVES

Overall Goal: Improve overall operational effectiveness within all Administrative Services divisions resulting in increased efficiencies to support both internal customers and residents.

Goal #1: Completion of an overall network security upgrade

- The overall security upgrade shall place additional protection for the Village from potential threats to our computer and communications network(s). The upgrade itself shall include several components such as critical firewall enhancements, software monitoring, and other components as may be necessary.

Goal #2: Annual Computer Replacement

- This is an annual goal which is being reset for the acquisition and installation of the new equipment within the 2015/16 budget document. The completion of all purchases within the computer replacement program specific to user desktop and laptop units shall be completed no later than the close of the second quarter of the 2015/16 fiscal year (October 31).

Goal #3: Examination of Microsoft License Options and User Requirements

- This goal has been extended from fiscal year 2014/15 and is being realigned utilizing an outside consultant to assist the Village with this process. The specific goal shall be the completion of an analysis of procurement options of Microsoft licensing comparing various enterprise solutions including cloud licensing to best match the needs of individual users while examining the overall investment by the Village.

Goal #4: Reorganization of Staffing

- Due to opportunities to allow the reorganization of staff with recent resignations, the Village is examining the potential to combine internal and contracted staff to best fulfill the requirements of the overall expanding responsibilities of the Information Systems Division. The objective is to identify the proper levels of staffing both internally and contracted to bring stability and the required expertise and supervision to this division.

Goal #5: Help Desk and Network Monitoring Software

- Successfully implement a help desk/work order monitoring system, and a Network Monitoring Software System. The combination of both systems shall provide needed monitoring of the network for systems problems and failures, and will provide users a method to input problems, Information Systems effective scheduling, and tracking of problems and Information Systems response to such problems.

Goal #6: Preparation of a new Purchasing Policy and Payment Handbook

- This project was initiated within the 2014/15 budget calendar and has not yet been finalized. The project includes the updating of the Village purchasing policy and payment user handbook. As part of the process the Village Purchasing Ordinance is being reviewed and incorporated in the policy document.

Goal #7: Insurance Requirements

- Within the Purchasing Division there are insurance requirements that are in place for vendors that provide commodities, services, and construction elements to the Village. While many of the insurance levels are recommended by consultants under larger construction projects, many are at a lower dollar level but must provide documentation of acceptable insurance to ensure proper protection to the Village. It is the intent to work with the representative from our insurance broker to review and establish a menu of insurance requirements we will set for such work and circumstances.

Goal #8: Processing of Surplus Property

- Within the 2014/15 fiscal year, an Administrative Policy was enacted setting guidelines for the processing of surplus property in compliance with the Village Code. The necessary goal is to set an efficient process to transfer, sell, or dispose of equipment more efficiently and timing once approved and authorized as surplus property. The process shall also take into account the most effective method to obtain possible revenues from the sale of such surplus.

Goal #9: Preparation of a Water Billing Policy Handbook

- While several samples of a Water Billing Policies have been collected, the actual policy has not yet been completed. The policy shall be to prepared to define procedures on various issues to guide situations that are handled within the Water Billing Division. An example of issues that are to be clearly defined and authorized by Administration shall be those of delinquent payment arrangements and for which customers shall payment arrangements be allowed, what criteria would result in the Village declining payment arrangements, and what amount of payment is required. Other examples would include customers who may have experienced water leaks whether the Village can allow a reduction of sewer charges to an averaged history while charging full water usage to the customers. This policy is critical and necessary to standardize decision making in compliance with approval of the Village Board and Administration.

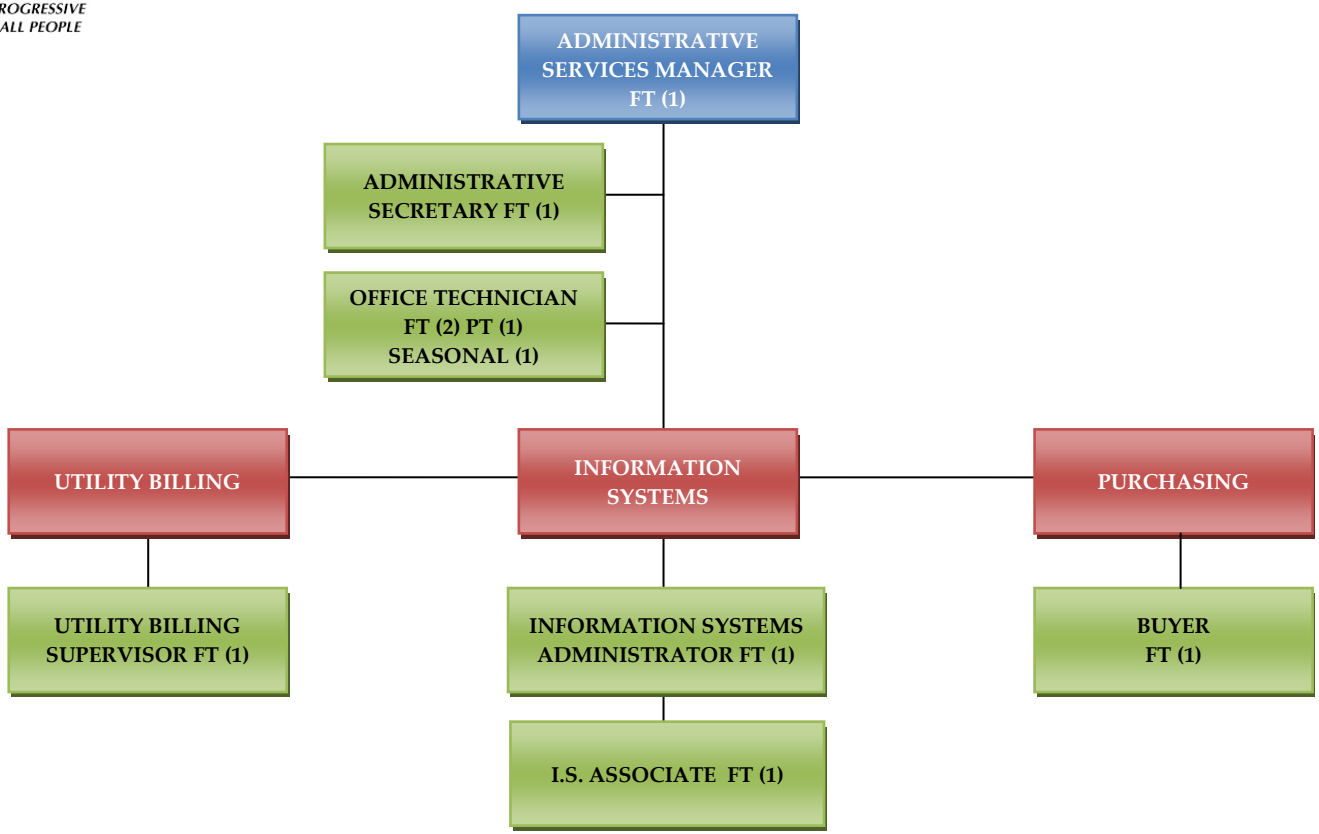
Goal #10: Water Bill Date Realignment and Improved Reporting

To effectively identify differences between the actual water received and billed from the DuPage Water Commissions against the overall usage collected from metering with the Village, the actual dates the Village reads meters is being revised. The current read date of the 15th of the month shall be revised to the nearest weekday near the 1st of the month to coincide with the read dates from the DuPage Water Commission. In addition, water billing staff shall collect and record the usage of the municipal facilities on a monthly basis to improve the overall accuracy of our reported use. The realigned dates, combined with the municipal usage reporting, shall provide critical data to identify any unaccepted differences in a timely manner to better identify the potential reasons.

Goal #11: Vehicle Licensing

- Due to failures within the current vehicle sticker software system developed by Village staff, the Village has selected an outside company to provide a cloud solution software. The provider shall prepare vehicle license applications, provide a database to record necessary information, and provide a stable database when multiple users are accessing information. In addition, the objective shall be to utilize the database and the expertise of the contracted company to increase the overall revenues from increased sales of current vehicles that are required by code that are currently not purchasing the required stickers. We are hopeful this opportunity will allow the Village to add animal registration to the overall process and database.

VILLAGE OF GLENDALE HEIGHTS
ADMINISTRATIVE SERVICES



The Administrative Services department provides essential support to internal operations as well as a broad range of services to the residents and businesses. The Utility Billing division is responsible for water meter readings and the processing of utility bills and other public services. The Village Licensing division is responsible for the issuance of licenses as required by ordinance and state statutes. The Information Systems division is responsible for all equipment and function related to the Village computer system and associated electronic operation. Administrative Services is also responsible for the procurement of goods and services. Total number of employees: 8 Full-Time, 1 Part-Time and 1 Seasonal.

ADMINISTRATIVE SERVICES: ADMINISTRATION

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Administrative Services department provides essential support to internal operations as well as a broad range of services to the residents and businesses. Staffed by nine employees, the Administrative Services Department provides services to the public and to many of our operating departments. This department provides the public with the services of Water Billing and Village Licensing. In addition to providing these services to the public, we provide the broad based support of all Village operations and employees with the services provided under the divisions of Information Systems and Purchasing. The goal is to provide the necessary equipment, supplies, and technology to allow all Departments to operate efficiently and compliment their quality services throughout the community.

The Utility Billing division is responsible for water meter readings and the processing of utility bills, and other public services. The Village Licensing division is responsible for the issuance of licenses as required by ordinance and state statutes. The Information Systems division is responsible for all equipment and functions related to the Village computer system and associated electronic operations. Administrative Services is also responsible for the procurement of goods and services, and advises the Village Administration of necessary Purchasing Policies and Procedures set by Ordinance.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	300,432	298,262	301,748	304,565	2.1%
Professional Services	500	5,495	5,495	1,495	-72.8%
Purchased Services	11,987	13,475	12,196	11,400	-15.4%
Materials & Supplies	7,630	8,475	8,269	7,725	-8.8%
Other Expenses	6,229	5,360	3,687	3,660	-31.7%
TOTAL ADMINISTRATION	**326,778**	**331,067**	**331,395**	**328,845**	**-0.67%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Staffing levels remained the same, budgeting a 2.0% COLA and step increases.
- Anticipated increase in overtime expense.

Professional Services

- Annual vehicle sticker software purchased in FY2015. Ongoing expense only requires payment of an annual license fee.

Purchased Services

- Reduction in legal notice publications.

Materials & Supplies

- An overall decrease of 8.8% has been projected in anticipation of overall lower supply needs for FY2016.

Other Expenses

- Represents memberships dues to professional organizations, recording fees, and licensing costs. Overall decrease of 31.7% has been projected for reduction in overall records to be recorded and vehicle licenses purchased.

ADMINISTRATIVE SERVICES: INFORMATION SYSTEMS

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The I.S. Division of the Administrative Services Department consists of two personnel and a contracted specialized Technology firm providing support to 260 computers and nearly 200 users. They currently manage and maintain 8 primary servers, 19 virtual servers running across 3 host physical servers, and an AS/400 which hosts our financial package and municipal software.

The role of the I.S. Division continually expands with technological advancements and needs of our internal Departments. Advancements include support to the primary telephone systems of a Voice Over IP data driven communication, expansion of smart phones, mobile computers, and iPads which are a few examples of changing technology that are also supported under this division.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	221,332	185,786	174,098	136,553	-26.5%
Professional Services	14,478	93,300	74,515	154,736	65.8%
Purchased Services	65,062	75,995	70,691	85,191	12.1%
Materials & Supplies	1,182	3,075	5,460	3,000	-2.4%
Repairs & Maintenance	6,373	2,250	3,880	2,000	-11.1%
Other Expenses	135	150	-	150	0.0%
Capital Expenses	50,893	40,250	21,556	61,900	53.8%
TOTAL INFORMATION SERVICES	**359,455**	**400,806**	**350,200**	**443,530**	**10.66%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Budgeting a 2.0% COLA and step increases.
- Full-time budgeted expenses decreased because of a reduction of one full-time assistant position.

Professional Services

- Professional Services Agreement for IT/Network Services for FT position.

Purchased Services

- Revisions to software programs covered within this expense line item.
- Additional support to SCADA units.
- Additional Broadband connection to improve connection to Glendale Lakes.

Materials & Supplies

- Additional supplies anticipated.

Repairs & Maintenance

- Provides for minor repairs not covered under maintenance agreements. Estimated to decrease in FY 2016.

Other Expenses

- There are no changes made to this budget category.

Capital Outlay

- Purchase of Data Licenses for Virtual Servers 2012.
- Purchase of Storage Area Network and two physical servers for expanding requirements.

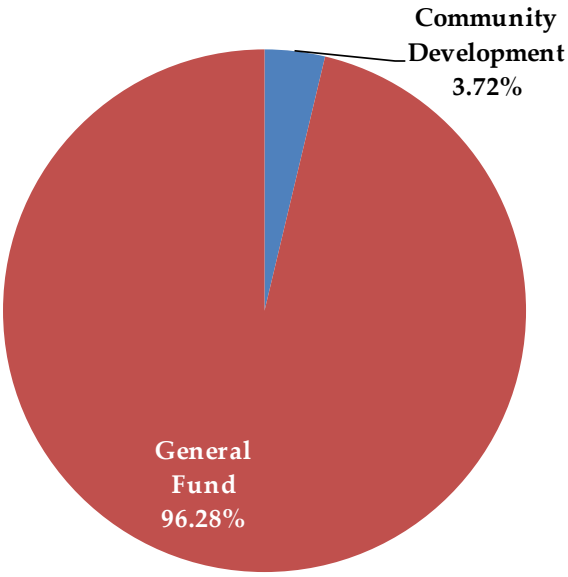
COMMUNITY DEVELOPMENT

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

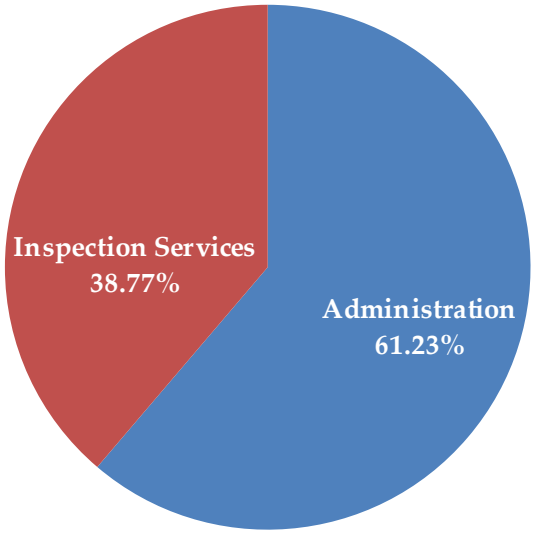
The Community Development Department is charged with planning for the future growth of the Village, with maintaining the quality of existing development and with assuring that new construction meets acceptable community standards. To carry out these responsibilities, the Department is organized into two divisions; Administration and Inspection Services. Community Development is assisted by and provides technical services to several advisory boards and commissions composed of citizens appointed by the Village for a specified number of years. These advisory boards include the Plan Commission, Appearance Commission, Redevelopment and Revitalization Committee, and Property Enhancement Committee.

TOTAL OPERATING BUDGET
$837,926

DEPARTMENT EXPENDITURES TO GENERAL FUND EXPENDITURES



ANNUAL EXPENSES BY DIVISION



ANNUAL EXPENSES BY DIVISION

DIVISION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Administration	$ 442,461	$ 501,454	$ 522,862	$ 513,066	2.32%
Inspection Services	349,904	303,954	298,809	324,860	6.88%
TOTAL DIVISION	**$ 792,365**	**$ 805,408**	**$ 821,671**	**$ 837,926**	**4.04%**

ANNUAL EXPENSES BY CLASS

CLASS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	$ 745,560	$ 751,439	$ 780,380	$ 778,236	3.57%
Professional Services	-	-	-	14,550	100.00%
Purchased Services	34,518	41,782	30,902	31,655	-24.24%
Materials & Supplies	9,459	10,020	8,354	9,810	-2.10%
Repairs & Maintenance	855	977	847	1,425	45.85%
Other Expenses	1,190	1,190	1,188	2,250	89.08%
Capital Outlay	783	-	-	-	N/A
TOTAL CLASS	**$ 792,365**	**$ 805,408**	**$ 821,671**	**$ 837,926**	**4.04%**

FY 2014/15 SIGNIFICANT ACCOMPLISHMENTS

ADMINISTRATION

A $75,000 state grant was awarded to the Village to help stabilize vacant residential properties, and the registration process was improved to closely track vacant properties. An additional grant was also awarded to the Village to provide a planning study to determine future housing needs. Staff continued to work with commercial property owners in our continued effort to improve economic development. We revised the business license process and provided new guidelines to streamline the process. We reviewed the proposed rezoning and conditional use permit for a new gas station, car wash and convenience store at the corner of Army Trail Road and Bloomingdale Road. The Administrative Adjudication regulations were revised to improve and clarify the process. Staff continued its efforts to have large documents scanned so that they are readily available for public information.

INSPECTION SERVICES

Staff licensed and inspected over 2,500 single-family rental homes, conducted 525 real estate transfer inspections and issued 2,417 building permits. Staff also proactively conducted code

enforcement, responded to service requests, inspected multi-family dwellings and conducted business license inspections.

FY 2015/16 GOALS AND OBJECTIVES

Goal #1: Improve economic development efforts within the Village of Glendale Heights.

- Develop a comprehensive strategy to prioritize and improve economic development efforts in the Village.
    - Prepare a comprehensive economic development plan for the Village of Glendale Heights that includes specific goals and tasks to improve economic development efforts, including reviewing the zoning regulations.
    - Present the proposed economic development plan to the Mayor and Village Board for approval.
- Develop relationships with area property owners and brokers to assist in development efforts.
    - Create and maintain a list of property owners and brokers for commercial and industrial properties in the Village and regularly make contact to assist them with business recruitment efforts.
- Focus redevelopment efforts on the former Dominick's property.
    - Participate with other communities in the joint marketing effort of vacant Dominick's in the region including meeting with brokers, contacting potential tenants and purchasers and distributing marketing material.
    - Schedule regular meetings with the broker to coordinate marketing efforts.

Goal #2: Ensure that Community Development Department is prepared to appropriately respond to disasters.

- Review current policies and procedures for emergency response to ensure that inspectors are prepared to evaluate structural integrity within the Village.
    - Create "Emergency Response" boxes within all Community Development vehicles to ensure that staff have adequate supplies to remain safe and respond to emergency situations.
    - Create a mutual aid list with surrounding communities to contact in the event of a disaster, to provide an assessment of structural integrity.

Goal #3: Improve the rental license and Crime Free Rental Housing Program

- Update the rental licensing ordinance to clarify requirements and address issues that have arisen.
    - Obtain copies of rental license ordinances from other communities to determine how they have addressed issues such as vacant properties, family members, and percentage of units inspected.
    - Prepare an amendment to the rental license ordinance and present it to the Village Board for consideration.

- Implement improvements to the Crime Free Rental Housing Program.
    - Survey other communities with a Crime Free Rental Housing Program to determine how it is implemented, including how they provide training.
    - Prepare Crime Free Rental Housing training material and provide online training online for both single-family rental and multi-family rental.

Goal #4: Improve overall department efficiency, effectiveness and consistency.

- Evaluate department functions to determine if functions can be streamlined, modified or improved to reduce workload and improve accuracy and efficiency.
    - Review processes, such as the permit review process, to determine if steps can be modified to review permits/applications more accurately and quickly.
- Prepare policies and procedures for departmental functions and duties to ensure effectiveness and consistency.
    - Prepare procedures for administrative adjudication process to ensure consistency.
    - Prepare policies for inspectors when they encounter code violations during inspections to ensure consistency.
    - Prepare policies and procedures for permit submittals and processing to expedite the review process.

Goal #5: Use technological resources to improve department effectiveness and efficiency.

- Improve Village staff, elected officials and the public's access to information.
    - Continue staff efforts to reduce the backlog of permit and address information by scanning and including documents on laserfiche. Continue to scan large format plans and import to laserfiche system so plans will be available to all Village personnel. This will reduce the inefficient system of searching paper copies of files when responding to FOIAs and other requests for information. This is a multi-year project that will continue based on budget availability.
- Improve the use of the HTE system to improve efficiency and better track workload.
    - Use HTE system to create templates for various documents, including home occupation licenses, permit review letters and contractor's licenses to improve efficiency.

Goal #6: Improve code enforcement program throughout the community, with a strong focus on properties in foreclosure.

- Minimize code enforcement issues for properties in the foreclosure process.
    - Continue to research best practices to address properties in foreclosure process and evaluate which practices could be adopted by the Village of Glendale Heights.
    - Improve the ability to pursue vacant property owners by researching ownership.

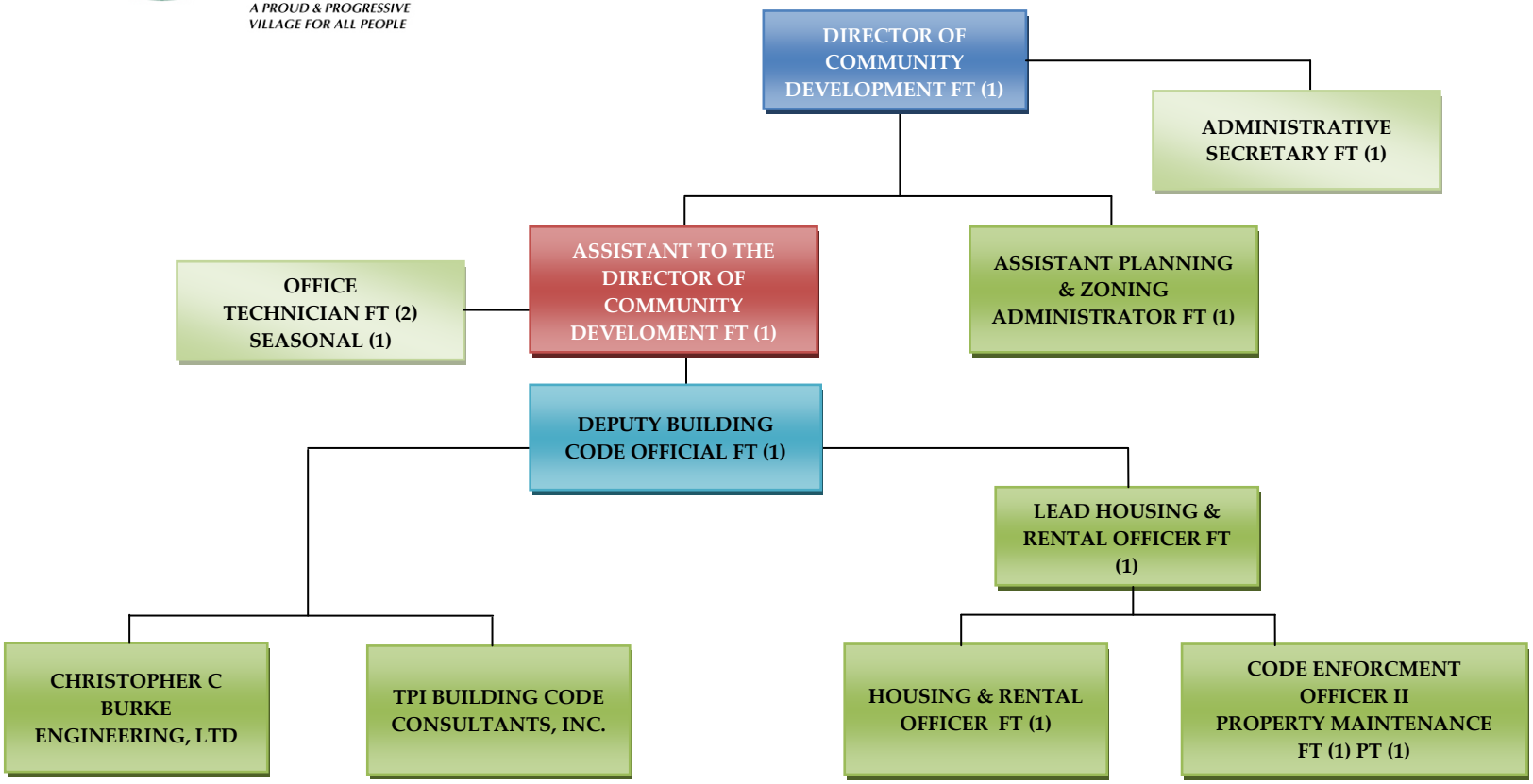
- Pursue vacant property owners to require vacant property registration and inspections.
- Obtain contact information for banks and establish relationship to require property maintenance of foreclosed properties.

❖ Increase involvement in crime prevention issues by working cooperatively with the Police Department to conduct a saturation patrol of certain problem areas in the Village.

- Continue to work with the Police Department to identify areas of the Village that would most benefit from strict property maintenance enforcement to improve the quality of life in the neighborhood and potentially reduce the calls for police service and code enforcement violations from these areas.
- Improve the ability to pursue vacant property owners by researching ownership.
- Pursue vacant property owners to require vacant property registration and inspections.

VILLAGE OF GLENDALE HEIGHTS

COMMUNITY DEVELOPMENT



The Department of Community Development is charged with planning for the future growth of the Village, maintaining the quality of existing development, and assuring that new construction meets acceptable community standards. To carry out these responsibilities, Community Development is divided into two divisions; Administration and Inspection Services. Administration manages operations in the Zoning Department and office services, as well as maintaining oversight of the entire Community Development Department. The Inspection Services Division consists of the Building, Housing and Rental, and Code Enforcement Departments. The Building Department performs permit review, approval and inspection services and is assisted by two contracted service providers. Christopher C. Burke Engineering performs engineering plan review. TPI Building Code Consultants, Inc. assists with commercial building plan review and plumbing inspection. The Housing and Rental and the Code Enforcement Departments inspect and enforce regulations related to housing, rental and property maintenance. Community Development is assisted by and provides technical services to several advisory boards and commissions composed of citizens appointed by the Village for a specified number of years. These advisory boards include the Plan Commission, Appearance Commission, Redevelopment and Revitalization Committee, and Property Enhancement Committee.

Total number of employees: 10 Full-Time, 1 Part-Time and 1 Seasonal.

COMMUNITY DEVELOPMENT ADMINISTRATION

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

Comprehensive Planning
Forecasts and plans for the physical development of the Village for the next 10 to 15 years.

Annexation, Zoning, Land Use
Plays a major role in the development of new subdivisions and the preservation of existing neighborhoods.

Plan Review
Trained and certified individuals review submitted plans to ensure that buildings adhere to established codes.

Code Enforcement
Ensures that established standards are observed for the safety and preservation of the community.

Building Permits
Construction projects are approved if they comply with Building and Zoning Regulations.

Property Maintenance
Establishes and enforces minimum standards for maintenance of existing buildings, structures, premises, and facilities in order to protect the health, safety, and general welfare of the public.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ADMINISTRATION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	$ 406,760	$ 461,150	$ 491,613	$ 479,636	4.0%
Purchased Services	33,005	37,722	28,671	29,530	-21.7%
Materials & Supplies	1,161	1,910	1,908	1,750	-8.4%
Repairs & Maintenance	87	52	52	500	861.5%
Other Expenses	665	620	618	1,650	166.1%
Capital Outlay	783	-	-	-	0.0%
TOTAL ADMINISTRATION	**$ 442,461**	**$ 501,454**	**$ 522,862**	**$ 513,066**	**2.32%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Staffing levels remained the same, budgeting a 2.0% COLA and step increases.
- Reduction in number of hours allowed for seasonal help.

Purchased Services

- Increase in the number of forms required to be printed.
- Decrease to previous trends of consultant service.
- Increased costs for phone service.
- Increased copier expense.

Materials & Supplies

- Decreased need for office supplies based on historic trends.

Repairs & Maintenance

- Increase to purchase a portable scanner.

Other Expenses

- Increase to provide Notary license.
- Budgeted for online crime free training.

Capital Outlay

- No capital expenditures are necessary.

COMMUNITY DEVELOPMENT: INSPECTION SERVICES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Inspection Services Division ensures that construction methods, structures, and building projects meet all national, state, county, and local building codes. This division also administers Real Estate Transfer, Business Licenses, Code Enforcement, Single-Family and Multi-Family Rental Inspection Programs.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

INSPECTION SERVICES	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	338,800	290,289	288,767	298,600	2.86%
Professional Services	-	-	-	14,550	100.00%
Purchased Services	1,513	4,060	2,231	2,125	-47.66%
Materials & Supplies	8,298	8,110	6,446	8,060	-0.62%
Repairs & Maintenance	768	925	795	925	0.00%
Other Expenses	525	570	570	600	5.26%
TOTAL INSPECTION SERVICES	**349,904**	**303,954**	**298,809**	**324,860**	**6.88%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Staffing levels remained the same, budgeting a 2.0% COLA and step increases.

Professional Services

- Increase for consultant to provide consultant review and GIS update.

Purchased Services

- Decrease due to historic trends.

Materials & Supplies

- There were no significant changes made to this budget class.

Repairs & Maintenance

- There were no changes made to this budget class.

Other Expenses

- There were no significant changes made to this budget class.

PUBLIC WORKS: STREETS

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Streets Division will strive to maintain the Village's streets and storm water infrastructure in quality condition year round, through sound fiscally responsible use of available resources, long range plans, and cooperative efforts of residents, employees, and elected officials.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

STREETS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	1,049,642	1,024,235	1,018,634	1,086,019	6.0%
Professional Services	2,500	2,500	2,500	2,200	-12.0%
Contractual Services	86,810	129,340	121,799	114,101	-11.8%
Purchased Services	138,069	166,211	116,712	153,935	-7.4%
Materials & Supplies	93,139	74,300	51,404	58,100	-21.8%
Repairs & Maintenance	85,755	150,163	102,242	111,700	-25.6%
Capital Outlay	21,426	3,400	3,400	9,300	173.5%
TOTAL STREETS	**1,477,341**	**1,550,149**	**1,416,691**	**1,535,355**	**-0.95%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Staffing levels remained the same, budgeting a 2.0% COLA and step increases.
- Reduced Seasonal Staffing.

Professional Services

- Reduced Engineering for projects.

Contractual Services

- Decrease cost for removal of construction debris due to competitive bidding.

Purchased Services

- Electricity decreased from previous year as Com-Ed projection not realized.
- Reduced contracted Street Sweeping.

Materials & Supplies

- Gas and Fuel reduced due to lower pricing per gallon.
- Increased Landscaping supplies for restoration and other projects.

Repairs & Maintenance

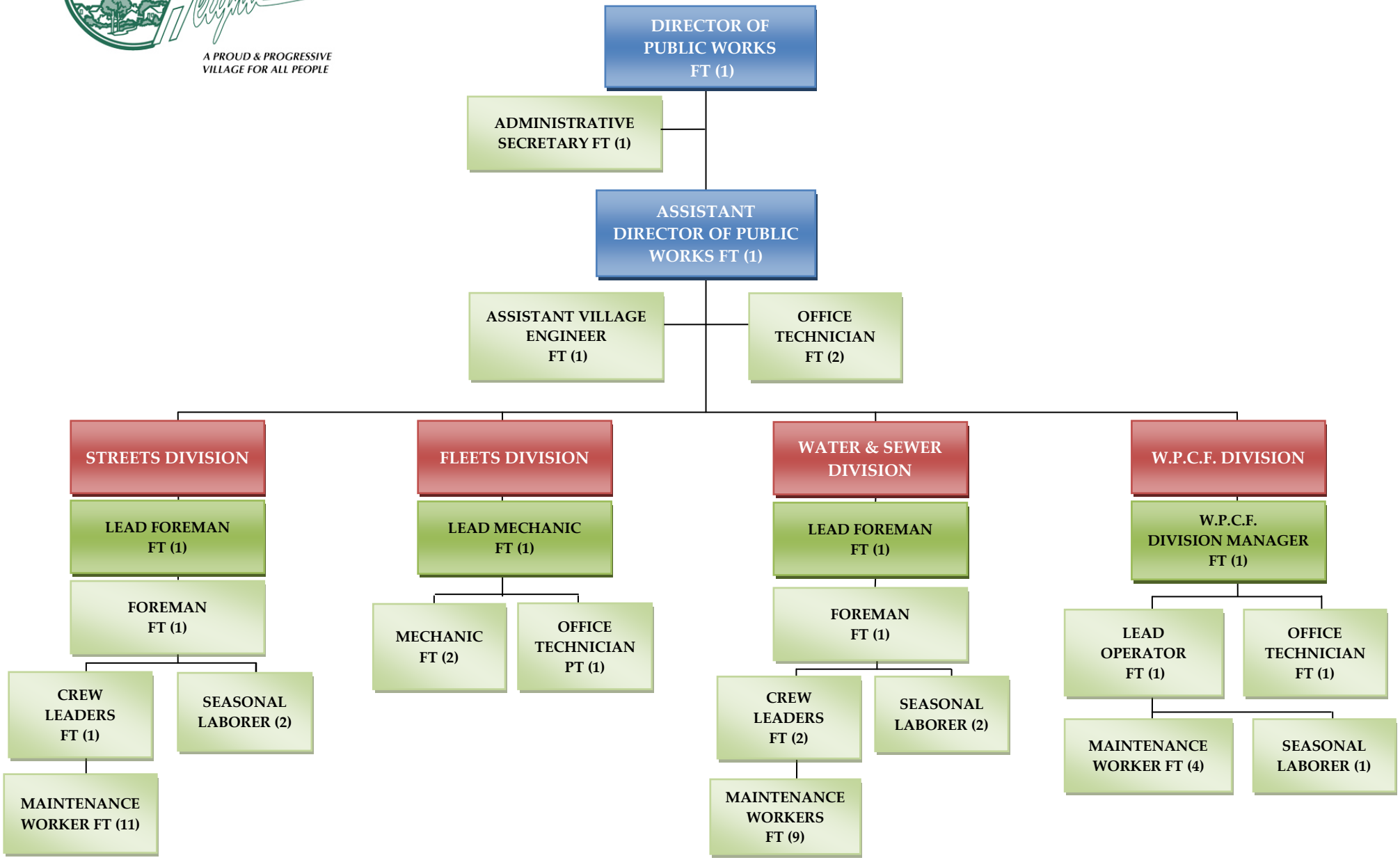
- Reduce cost due to smaller scope of storm water projects.
- Reduce cost due to reduction in scope of projects within the right of way.

Capital Outlay

- Increase cost due to additional street lighting.
- Increase cost due to the installation of a concrete bund wall to encompass liquid calcium chloride storage tank.

VILLAGE OF GLENDALE HEIGHTS

PUBLIC WORKS



The department of Public Works is organized into six divisions: Administration, Streets, Utilities, Fleets, Engineering, and Water Pollution Control Facility. Each division is under the direct supervision of the Director of Public Works who is accountable for the sound management of the department and for the effectiveness of each operational element and for the administrative support of each function within the department. Total number of employees: 43 Full-Time, 1 Part-Time, 5 Seasonal.

PUBLIC WORKS: ADMINISTRATION

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Public Works Department provides services to 34,208 residents, 8 industrial parks, and various commercial enterprises in 6 political districts. Policy leadership is provided by the Village President with the advice and consent of six Village Board Members. The office of the Village Administrator oversees that the Public Works Department is effectively translating the policy into programs and services. The Public Works staff performs service and projects that many times are vital, life sustaining necessities. These services form the foundation for many of the basic needs that improve the quality of life for 100% of the residents.

Essential Functions

Administration - Facilitates leadership, direction, and coordination of services as the executive management partner.

Street Maintenance - Right-of-way maintenance and repair, including snow and ice control, storm water maintenance, and pavement management for approximately 76 centerline miles of roadway.

Fleet Maintenance - Provides the Village Departments with safe vehicles and equipment; appropriate for their use that are economical, dependable, and environmentally sound to operate.

Engineering – Provides engineering services to Public Works and support to other departments.

Service Standards

The Public Works team takes pride in its track record of quality first service. Acquiring customer feedback, using self-assessments and other benchmarking tools, the department maintains a clear picture of business advantages, private sector competition, and a comparison of service levels with neighboring communities.

Vision: We want our customers to call us because they know we will provide efficient timely service.

Mission: Our mission is to enhance our customers' lives by providing them services that often surpass their basic needs.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ADMINISTRATION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	159,280	144,243	167,116	163,511	13.4%
Professional Services	1,953	2,000	1,953	2,000	0.0%
Purchased Services	2,931	2,985	2,654	2,885	-3.4%
Materials & Supplies	11,586	2,500	7,344	2,150	-14.0%
Repairs & Maintenance	111	200	48	200	0.0%
Other Expenses	430	500	448	500	0.0%
TOTAL ADMINISTRATION	**176,291**	**152,428**	**179,563**	**171,246**	**12.35%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Staffing levels remain the same, budgeting a 2.0% COLA and step increases.
- Additional conferences and meetings scheduled.

Professional Services

- There are no significant changes to the budget from the prior fiscal year.

Purchased Services

- Less printing and binding budgeted for this fiscal year.

Materials & Supplies

- Increase in gas as Assistant Engineer managing MFT project.
- Increase in Uniforms/Uniform allowances.
- Decrease in Binders/Accessories.

Repairs & Maintenance

- There are no significant changes to the budget from the prior fiscal year.

Other Expenses

- There are no significant changes to the budget from the prior fiscal year.

PUBLIC WORKS: ENGINEERING

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Engineering Division will provide quality engineering services to both internal departments and external parties, such as contractors, developers, DuPage County, and other engineering bodies. The division is also instrumental in ensuring the Village's IEPA Storm water NPDES MS4 Permit remains in compliance.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ENGINEERING	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	24,978	25,663	23,099	24,581	-4.2%
Purchased Services	391	1,000	422	750	-25.0%
Materials & Supplies	968	1,440	975	1,150	-20.1%
Other Expenses	347	750	528	929	23.9%
Capital Outlay	100	100	-	-	-100.0%
TOTAL ENGINEERING	26,784	28,953	25,024	27,410	-5.33%

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Budgeting a 2.0% COLA.

Professional Services

- There are no anticipated projects requiring engineering by a consultant.

Purchased Services

- Reduced cost for scanning due to purchase of new plotter/scanner.

Materials & Supplies

- Reduced costs for office supplies.
- Increased allocation/cost of issued uniforms.

Other Expenses

- Increased costs of license renewal and membership dues.

Capital Outlay

- There are no capital outlays planned for the upcoming year.

PUBLIC WORKS: STREETS

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Streets Division will strive to maintain the Village's streets and storm water infrastructure in quality condition year round, through sound fiscally responsible use of available resources, long range plans, and cooperative efforts of residents, employees, and elected officials.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

STREETS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	1,049,642	1,024,235	1,018,634	1,086,019	6.0%
Professional Services	2,500	2,500	2,500	2,200	-12.0%
Contractual Services	86,810	129,340	121,799	114,101	-11.8%
Purchased Services	138,069	166,211	116,712	153,935	-7.4%
Materials & Supplies	93,139	74,300	51,404	58,100	-21.8%
Repairs & Maintenance	85,755	150,163	102,242	111,700	-25.6%
Capital Outlay	21,426	3,400	3,400	9,300	173.5%
TOTAL STREETS	**1,477,341**	**1,550,149**	**1,416,691**	**1,535,355**	**-0.95%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Staffing levels remained the same, budgeting a 2.0% COLA and step increases.
- Reduced Seasonal Staffing.

Professional Services

- Reduced Engineering for projects.

Contractual Services

- Decrease cost for removal of construction debris due to competitive bidding.

Purchased Services

- Electricity decreased from previous year as Com-Ed projection not realized.
- Reduced contracted Street Sweeping.

Materials & Supplies

- Gas and Fuel reduced due to lower pricing per gallon.
- Increased Landscaping supplies for restoration and other projects.

Repairs & Maintenance

- Reduce cost due to smaller scope of storm water projects.
- Reduce cost due to reduction in scope of projects within the right of way.

Capital Outlay

- Increase cost due to additional street lighting.
- Increase cost due to the installation of a concrete bund wall to encompass liquid calcium chloride storage tank.

PUBLIC WORKS:
FLEETS

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Fleets Division is committed to providing municipal fleet repair and maintenance to Village-owned vehicles and equipment to ensure the availability of a long-lasting, reliable, and cost effective fleet, emphasizing on minimizing effects on the environment.

This division provides these services to approximately 314 pieces of Village-owned vehicles and equipment. The services provided to our respective divisions include preventive maintenance, repair services, fabrication services, new vehicle specification, purchasing, salvage, product support and training.

Fleet Services employs highly trained technicians that have the experience and expertise to provide all of these services. The fleets garage has 7 working service bays, and 5 lifts.

The Fleet Maintenance division is committed to investigating future options in transportation, alternative fuels and cleaner running vehicles.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

FLEETS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Servcies	193,670	208,644	202,309	212,825	2.0%
Contractual Services	2,000	2,000	1,645	2,000	0.0%
Purchased Services	3,448	9,960	8,240	6,170	-38.1%
Materials & Supplies	129,247	132,665	104,829	117,475	-11.4%
Repairs & Maintenance	2,659	4,010	4,006	2,500	-37.7%
Other Expenses	30	300	30	300	0.0%
TOTAL FLEETS	**331,054**	**357,579**	**321,059**	**341,270**	**-4.56%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Staffing levels remained the same, budgeting a 2.0% COLA and step increases.

Contractual Services

- There are no significant changes made to the budget from the prior fiscal year.

Purchased Services

- Decrease due to upgrade of software required in FY15 only.

Materials & Supplies

- Senior Center - decrease due to anticipated purchase of new bus.
- Repairs Police - decrease due to anticipated budget savings from FY 15 new vehicle purchases.
- Repair P/R/F - decrease due to lower than expected expenditures in FY15.
- Repair Fleet – decrease due to one-time installation of dewatering pump on vehicle lift.
- Repairs E.S.D.A. - increase due to the age of the Fleet.
- Repairs Community Development - increase due to the age of the Fleet.
- Repairs Administration - increase to anticipate new tires.

Repairs & Maintenance

- Fleet Maintenance - decrease due to completed capital upgrades performed in FY15.
- Leases & Equipment - increase due to projected increase of tank rentals in FY16.

Other Expenses

- There are no significant changes to the budget from the prior fiscal year.

PARKS, GROUNDS & FACILITIES

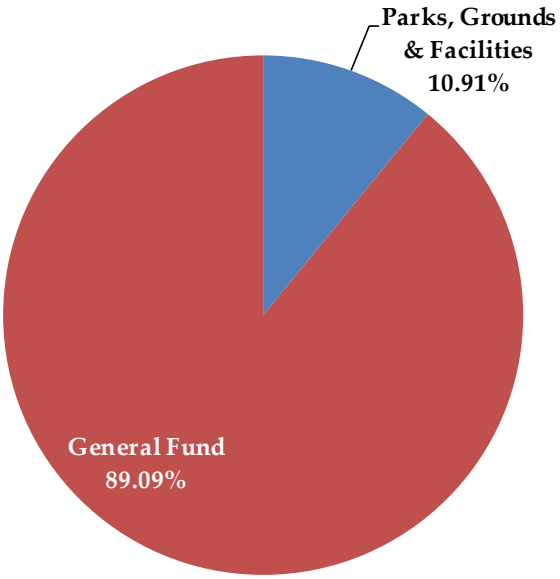
GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Parks, Grounds & Facilities Department is divided into three divisions; Parks and Grounds, Forestry Operations, and Building Maintenance.

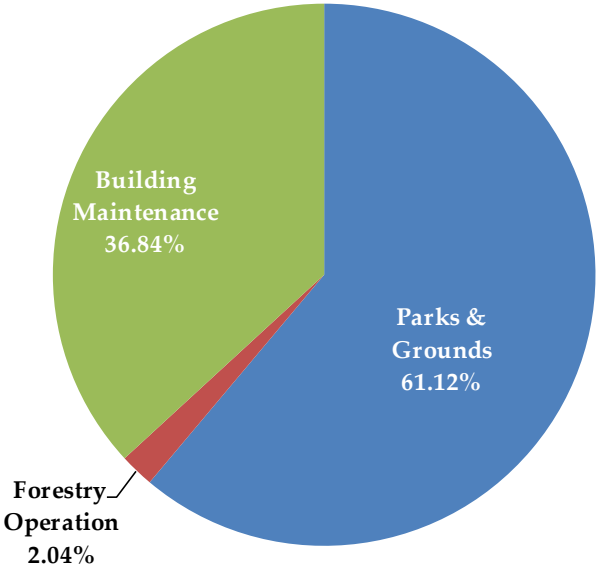
The Department's purpose is to guide, assist, and provide direction to staff in meeting the following mission statement: To enrich the quality of life of the community by 1) identifying community needs, 2) mobilizing resources for community action, 3) facilitating growth and recreational opportunity, and 4) providing necessary services which fills the community's needs. The Facilities division provides technical and custodial maintenance for all Village facilities and properties.

TOTAL OPERATING BUDGET
$2,338,777

DEPARTMENT EXPENDITURES TO GENERAL FUND EXPENDITURES



ANNUAL EXPENSES BY DIVISION



ANNUAL EXPENSES BY DIVISION

DIVISION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Parks & Grounds	$ 1,343,491	$ 1,407,443	$ 1,427,858	$ 1,429,481	1.6%
Forestry Operation	387,059	579,540	511,996	47,650	-91.8%
Building Maintenance	846,692	864,163	868,317	861,646	-0.3%
TOTAL DIVISION	**$ 2,577,242**	**$ 2,851,146**	**$ 2,808,171**	**$ 2,338,777**	**-18.0%**

ANNUAL EXPENSES BY CLASS

CLASS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	$ 1,700,765	$ 1,819,663	$ 1,850,851	$ 1,886,861	3.7%
Purchased Services	408,282	721,345	680,909	198,116	-72.5%
Materials & Supplies	223,962	215,270	212,873	181,785	-15.6%
Repairs & Maintenance	117,350	71,552	50,650	49,675	-30.6%
Other Expenses	113,532	960	779	840	-12.5%
Capital Outlay	13,351	22,356	12,109	21,500	-3.8%
TOTAL CLASS	**$ 2,577,242**	**$ 2,851,146**	**$ 2,808,171**	**$ 2,338,777**	**-18.0%**

SIGNIFICANT ACCOMPLISHMENTS IN FY 2014/2015

PLAYGROUNDS

- Restored the tennis courts at Americana Park and replaced lighting.
- Replaced the Gazebo at Camera Park.
- Created a new perimeter walking path at Ollman Park.
- Implemented the new Adopt-A-Street Program.

FORESTRY OPERATION

- Eradicated all Ash Trees located on Village parkways, parks and other Village owned property.
- Implemented a new Parkway Tree Replacement Program.

BUILDING MAINTENANCE

- Awarded grants to replace lighting at public buildings.

FY 2015/16 GOALS AND OBJECTIVES

FACILITIES DIVISION

Goal #1: Improve the maintenance of all facilities and equipment to preserve a high level of efficiency and planning.

- Update Main Trac software to include all new mechanical systems.
- Provide additional Main Trac training to assist in maintaining the database and mechanical assets; set-up an automated preventative maintenance schedule based on manufacturer's recommendation; complete repairs in no more than 7 days.
- Initiate a building inspection program that will identify areas that require or will shortly require repairs or replacements; complete quarterly inspections on each facility; track information in the database and use the information for future budgets.
- Provide additional training for HVAC software which will result in quicker and easier adjustments of basic operations of equipment.

Goal #2: Provide a clean and safe environment for employees and the public.

- Provide additional staff training on cleanliness, communication and expectations.
- Ensure the contracted janitorial service meets expectations of the contract. High profile areas shall be inspected daily; document deficiencies and take appropriate action immediately.
- Set up a bi-monthly meeting with janitorial contractor to discuss performance and adjust the contract when necessary.

PARKS DIVISION

Goal #1: To provide aesthetically pleasing and safe parks.

- Complete an evaluation of all park playground structures and amenities.
    - Determine if playground structures meet current ANSI standards.
    - Make necessary repairs if possible.
    - Make recommendations for improvements and upgrades.
- Complete an evaluation of all baseball/softball fields.
    - Determine if drainage, irrigation and fencing is appropriate.
    - Make necessary repairs if possible.
- If the inspection determines that the area needs a total rehab make necessary recommendations.

Goal #2: To maintain and revitalize the Village's urban forest.

- Convert tree inventory into the Village's GIS system and provide training on the GIS Tree Maintenance Layer.
- Maintain tree inventory and maintenance.

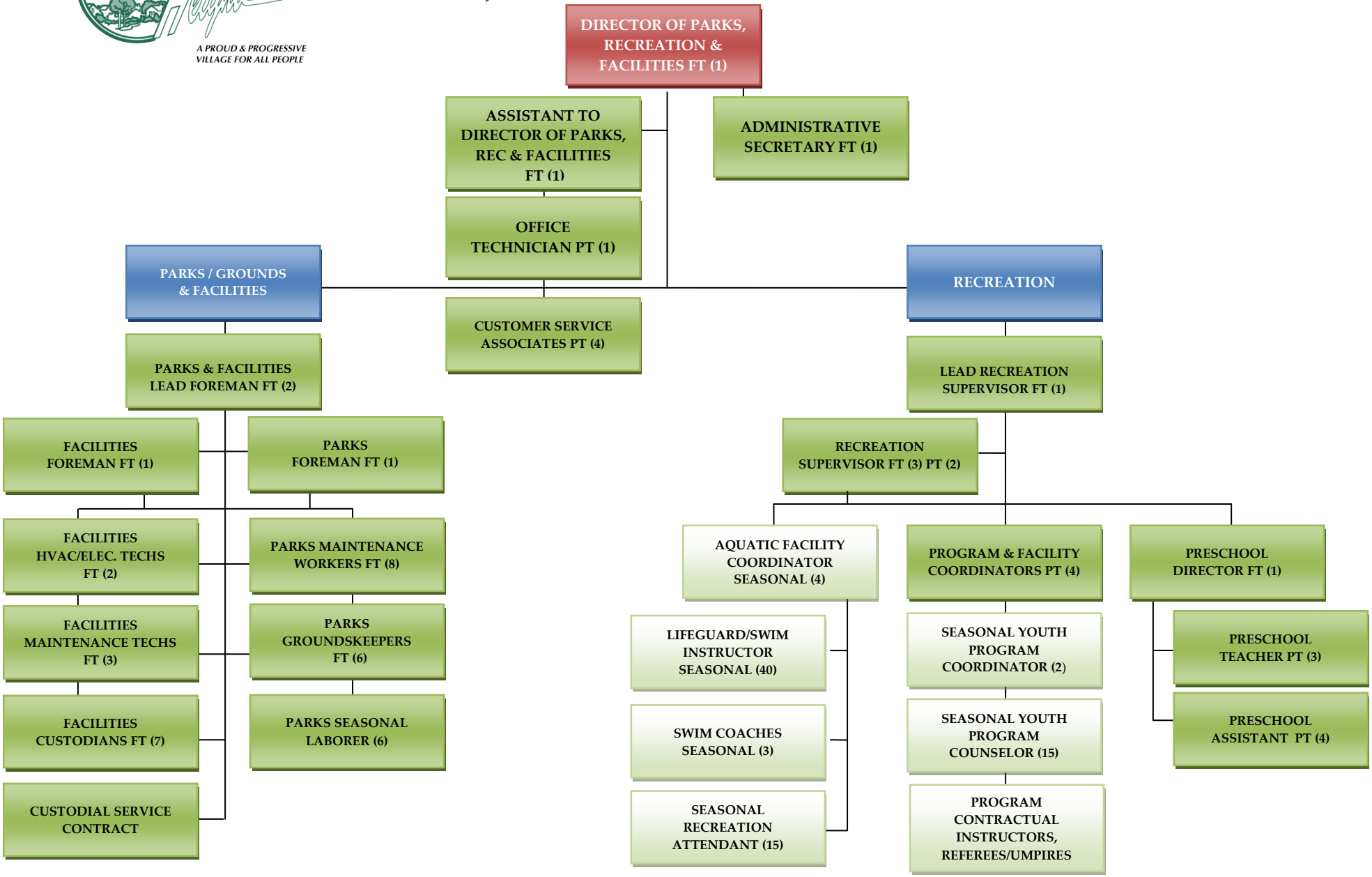
- Develop reforestation planning and goals.

Goal #3: Develop a plan to unify all Village informational signs.

- Inspect all pond, parking and park usage signs.
- Create a template to unify signs.
- Develop a timeline to replace signs.

VILLAGE OF GLENDALE HEIGHTS

PARKS, RECREATION AND FACILITIES



Parks & Recreation's purpose is to guide, assist, and provide direction to staff in meeting the following mission statement: To enrich the quality of life of the community by 1) identifying community needs, 2) mobilizing resources for community action, 3) facilitating growth and recreational opportunity, and 4) providing necessary services which fills the community's needs. The Facilities division provides technical and custodial maintenance for all Village facilities and properties. Total number of employees: 38 Full-Time, 18 Part-Time and 85 Seasonal.

PARKS, GROUNDS & FACILITIES: PARKS & GROUNDS

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Parks & Grounds Division is responsible for maintaining all public properties. Included in the division's responsibility is the removal and/or trimming of trees located in the public right-of-ways and Village park properties. The Division provides services including grass cutting, brush removal, leaf pickup and general turf maintenance along roadways and other public properties. The Division supplements its own forces with private contractors for tree removal efforts.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

PARKS & GROUNDS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	1,115,775	1,155,919	1,168,037	1,181,276	2.2%
Purchased Services	72,909	88,193	126,916	94,930	7.6%
Materials & Supplies	138,486	137,705	117,940	126,585	-8.1%
Repairs & Maintenance	2,970	3,000	2,586	5,000	66.7%
Other Expenses	-	270	270	190	-29.6%
Capital Outlay	13,351	22,356	12,109	21,500	-3.8%
TOTAL PARKS & GROUNDS	**1,343,491**	**1,407,443**	**1,427,858**	**1,429,481**	**1.6%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- All other staffing levels remained the same, budgeting a 2.0% COLA and step increases.
- Temporary help decreased based on actual expenditures over the past two years.
- Overtime Pay decreased due to Village owned grass cutting efficiency improvements.

Purchased Services

- Increased expense in Debris Removal based on Village's recent inability to use Simon's property.
- Expenses for Adopt-a-Street program decreased based on actual needs.
- Increase due to contracted grass cutting and tuck pointing needed at Veterans Memorial Park.
- Electricity decreased based on actual usage for past two years.

Materials & Supplies

- Decrease in employee uniform costs.
- Gas & Fuel reduction based on 2015 actual usage.

Repairs & Maintenance

- Increase due to additional small equipment replacements needed in 2016.
- Increase due to the replacement of the aerator at Cambria.

Other Expenses

- Membership dues are budgeted to decrease in FY 2016.

Capital Outlay

- Capital expenditures are budgeted to purchase a large fertilizer spreader, containment plow, and a Kubota enclosure.

PARKS, GROUNDS & FACILITIES: FORESTRY

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Village of Glendale Heights maintains approximately 13,000 park and parkway trees.

The Emerald Ash Borer was first discovered in Glendale Heights in 2007. EAB normally attack and kill Ash trees that are weakened by stresses such as drought, disease, and mechanical injury. The Village is dedicated to allocate resources as they are available to replace infected trees with new trees. In FY 2015, the Village dedicated $576,100 towards fully eradicating the EAB problem.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

FORESTRY OPERATION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Purchased Services	265,382	576,100	509,176	45,000	-92.2%
Materials & Supplies	8,145	2,750	2,311	2,000	-27.3%
Other Expenses	113,532	690	509	650	-5.8%
TOTAL FORESTRY OPERATION	**387,059**	**579,540**	**511,996**	**47,650**	**-91.8%**

FY 2015/16 BUDGET HIGHLIGHTS

Purchased Services

- Decrease due to all Ash trees being eradicated in 2015.

Materials & Supplies

- Decrease in PPE equipment, not as many replacements needed this fiscal year.
- Decrease due to all Ash trees being eradicated in 2015.

Other Expenses

- There are no significant changes made to this budget class.

PARKS, GROUNDS & FACILITIES: BUILDING MAINTENANCE

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Building Maintenance Division provides repairs, remodeling and preventive maintenance for all buildings, equipment, and furnishings. The buildings consist of the following; Civic Center, Police Station, Vehicle Maintenance Garage, W.P.C.F. Facilities, Public Works Building, Sports Hub, Senior Center, Swimming Pool, Golf Course, and other department properties for a total of 24 buildings.

The maintenance consists of (but is not limited to) the repair/replacement of the following; heating and air conditioning equipment, overhead garage doors, vehicle exhaust systems, painting, carpentry, plumbing, electrical, fire tools, designing and building training props.

Building Maintenance Division is also responsible for the purchasing of Hazardous Material supplies, purchasing and maintenance of all physical fitness equipment, ordering and distribution of all custodial supplies, along with all invoices and payments associated with the operations of building maintenance.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

BUILDING MAINTENANCE	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	584,990	663,744	682,814	705,585	6.3%
Purchased Services	69,991	57,052	44,817	58,186	2.0%
Materials & Supplies	77,331	74,815	92,622	53,200	-28.9%
Repairs & Maintenance	114,380	68,552	48,064	44,675	-34.8%
TOTAL BUILDING MAINTENANCE	**846,692**	**864,163**	**868,317**	**861,646**	**-55.4%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Staffing levels remained the same, budgeting a 2.0% COLA and step increases.
- Part-time office technician added.
- Reduced overtime pay due to actual experience over the past two years.

Purchased Services

- Other purchased services increased based on actual needs in FY 2016.
- Decrease of blueprints needed to be converted to discs.

Materials & Supplies

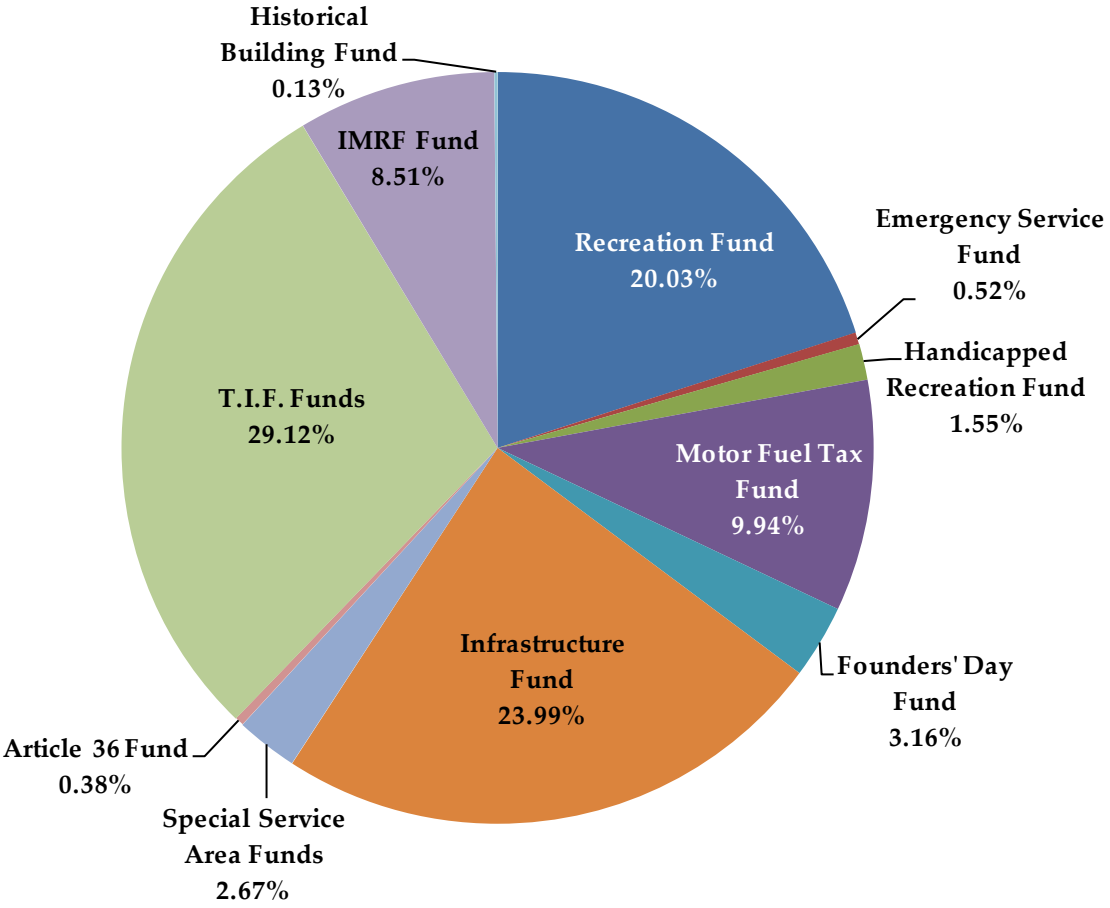
- Reduced electrical supplies, hardware supplies, plumbing supplies, and miscellaneous supplies accounts.
- Decrease in employee uniforms.
- Ladder and tool replacements not needed for FY 2016.

Repairs & Maintenance

- Decrease due to lower repairs anticipated and the removal of bio-hazard waste removal.
- Decrease due to HVAC unit replaced in FY 2015 and not budgeted in FY 2016.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The Village has 23 Special Revenue Funds. In the chart below, the Tax Increment Financing (T.I.F.) and Special Service Area (S.S.A.) Funds were categorized with their like kind.



RECREATION FUND

FUND DESCRIPTION

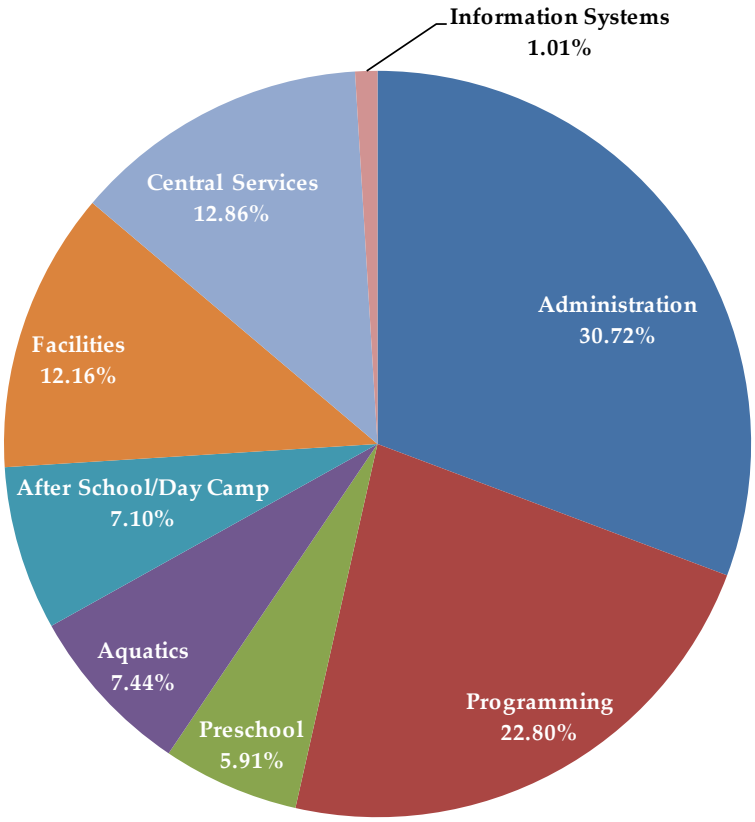
The Recreation Fund is divided into the following eight (8) divisions; Administration, Programming, Preschool, Aquatics, After School/Day Camp, Facilities, Information Services, and Central Services. The Village of Glendale Heights Recreation Fund provides for all municipally supported recreation opportunities for the residents of the Village.

Parks & Recreation's purpose is to guide, assist, and provide direction to staff in meeting the following mission statement: To enrich the quality of life of the community by 1) identifying community needs, 2) mobilizing resources for community action, 3) facilitating growth and recreational opportunity, and 4) providing necessary services which fills the community's needs.

TOTAL OPERATING BUDGET

$2,177,176

ANNUAL EXPENSES BY DIVISION



RECREATION FUND
2015/16 BUDGETED INCOME STATEMENT

CLASS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
OPERATING REVENUE	**$ 1,967,849**	**$ 2,052,848**	**$ 2,107,084**	**$ 2,172,176**	**5.8%**
Charges For Services	938,275	959,159	1,009,588	1,067,550	11.3%
Taxes	1,029,574	1,093,689	1,097,496	1,104,626	1.0%
OPERATING EXPENDITURES	**2,071,941**	**2,044,670**	**1,952,985**	**2,158,826**	**5.6%**
Personnel Services	1,648,104	1,565,683	1,505,118	1,650,409	5.4%
Purchased Services	147,192	216,821	208,380	212,194	-2.1%
Materials & Supplies	138,662	146,181	123,583	147,747	1.1%
Repairs & Maintenance	45,572	40,638	34,092	51,088	25.7%
Other Expenses	83,108	71,647	78,129	95,388	33.1%
Capital Outlay	9,303	3,700	3,683	2,000	-45.9%
OPERATING INCOME (LOSS)	**(104,092)**	**8,178**	**154,099**	**13,350**	**-63.2%**
NON-OPERATING REVENUE	**8,644**	**5,750**	**3,523**	**5,000**	**-13.0%**
Miscellaneous	4,659	250	472	250	0.0%
Advertising	3,651	5,000	2,903	4,250	-15.0%
Interest Income	334	500	148	500	0.0%
NON-OPERATING EXPENSES	**22,498**	**13,700**	**13,700**	**18,350**	**33.9%**
Operating Transfers Out	22,498	13,700	13,700	18,350	33.9%
NET INCOME (LOSS)	**$ (117,946)**	**$ 228**	**$ 143,922**	**$ -**	**100.0%**

ANNUAL REVENUE BY CLASS

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Taxes	$ 1,029,574	$ 1,093,689	$ 1,097,496	$ 1,104,626	1.0%
Charges for Services	938,275	959,159	1,009,588	1,067,550	11.3%
Miscellaneous Income	8,644	5,750	3,523	5,000	-13.0%
TOTAL REVENUE	**$ 1,976,493**	**$ 2,058,598**	**$ 2,110,607**	**$ 2,177,176**	**5.8%**

ANNUAL EXPENSES BY DIVISION

DIVISION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Administration	$ 642,992	$ 641,175	$ 605,575	$ 656,085	2.3%
Programming	423,591	448,005	437,434	486,912	8.7%
Preschool	151,056	150,119	123,750	126,365	-15.8%
Aquatics	155,945	144,603	144,706	159,100	10.0%
After School/Day Camp	139,969	146,504	143,198	151,850	3.6%
Facilities	281,266	251,393	233,797	259,900	3.4%
Central Services	255,540	242,111	236,525	274,610	13.4%
Information Systems	21,582	20,760	17,392	20,504	-1.2%
Escrow Funds	-	-	10,608	23,500	100.0%
TOTAL DIVISION	**$ 2,071,941**	**$ 2,044,670**	**$ 1,952,985**	**$ 2,158,826**	**5.6%**

ANNUAL EXPENSES BY CLASS

CLASS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	$ 1,648,104	$ 1,565,683	$ 1,505,118	$ 1,650,409	5.4%
Purchased Services	147,192	216,821	208,380	212,194	-2.1%
Materials & Supplies	138,662	146,181	123,583	147,747	1.1%
Repairs & Maintenance	45,572	40,638	34,092	51,088	25.7%
Other Expenses	83,108	71,647	78,129	95,388	33.1%
Capital Outlay	9,303	3,700	3,683	2,000	-45.9%
TOTAL CLASS	**$ 2,071,941**	**$ 2,044,670**	**$ 1,952,985**	**$ 2,158,826**	**5.6%**

TRANSFERS

TRANSFERS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
TRANSFERS TO	**$ 22,498**	**$ 13,700**	**$ 13,700**	**$ 18,350**	**33.9%**
Transfer To - Vehicle Rep.	7,400	3,700	3,700	1,850	-50.0%
Transfer To - Computer Rep.	5,098	-	-	-	0.0%
Transfer To - Liability Ins.	10,000	10,000	10,000	16,500	65.0%
TOTAL TRANSFERS	**$ 22,498**	**$ 13,700**	**$ 13,700**	**$ 18,350**	**33.9%**

SIGNIFICANT ACCOMPLISHMENTS IN FY 2014/2015

The Recreation Division is responsible for public recreational activities. Its mission is to provide quality recreation, leisure services and facilities to Village residents. Each year, the Department offers a wide variety of programs for all age groups from tiny tots to adults at reasonable prices. The Department strives to provide activities that are fun and engaging in a safe environment.

The Recreation Departments' PATH (Play at the Hub) Afterschool Program received the Illinois Parks and recreation Association's Outstanding On-going Program Award. The PATH Program continues to grow in enrollment, with 2014 having the highest enrollment to-date. School District residents are encouraged to take full advantage of this year-round afterschool program offered at the Sports Hub.

To improve Fitness Membership offerings, the Sports Hub now includes free racquetball, discounted child care, discounted rates at Vertical Endeavors, 50% off featured fitness classes, 6 guest passes and discounted rates for additional family members.

Since the re-grand opening of the Sports Hub, the newly renovated facility features 4,000 square feet of additional programming space which has allowed staff to expand and offer additional recreational programming to the community. The Glendale Heights Dance Program has grown and now in addition to traditional classes such as ballet and tap offers adult hip-hop and competitive. Additional recreation programs offered are tot sports, preschool, crafts, martial arts, youth baseball/softball, youth football and cheer, youth basketball, soccer, adult softball, adult basketball, fencing, gymnastics, swim lessons, trips, ice skating and much more.

Administration

- Created an Annual Fitness Membership retention program.
- Increased Fitness Membership revenue by 32%.

- Increased Facility Rentals revenue by 15%.
- Purchased and implemented the new Bubble Soccer rental option.

Programming

- Increased dance program revenue by approximately 44%.
- Increased soccer program revenue by 9%.
- Increased youth programming revenue by 65%.
- Increased tot programming revenue by 31%.

Preschool

- Reduced salary expenses by 22% while revenues remained the same.

Aquatics

- Increased Swim Team revenue by 30%.

After School/Day Camp

- Increased the PATH After School Program revenue by 18%.

FY 2015/16 GOALS AND OBJECTIVES

RECREATION DIVISION

Goal #1: Increase resident awareness of the Sports Hub/Aquatic Center and programs

- Attend five (5) public events in which we will promote the Sports Hub and Aquatic Center
- Promote the Sports Hub through three (3) new publications as a destination for families with multiple recreational opportunities

Goal #2: Develop, plan and implement evaluations of programs and facilities to increase customer satisfaction

- Develop an evaluation process for programming, special events, facility rentals and memberships
- Review feedback and make recommendations

Goal #3: Improve and increase marketing of program and facilities to increase revenues

- Create and implement a marketing timeline for each program area
- Create a marketing strategy to create awareness of our facilities and amenities

Goal #4: Increase fitness memberships and retain current members

- Survey surrounding fitness centers to compare rates and special offerings

- Develop and offer member retention programs and specials
- Research and develop a corporate membership

Goal #5: Provide patrons with a high level of customer service

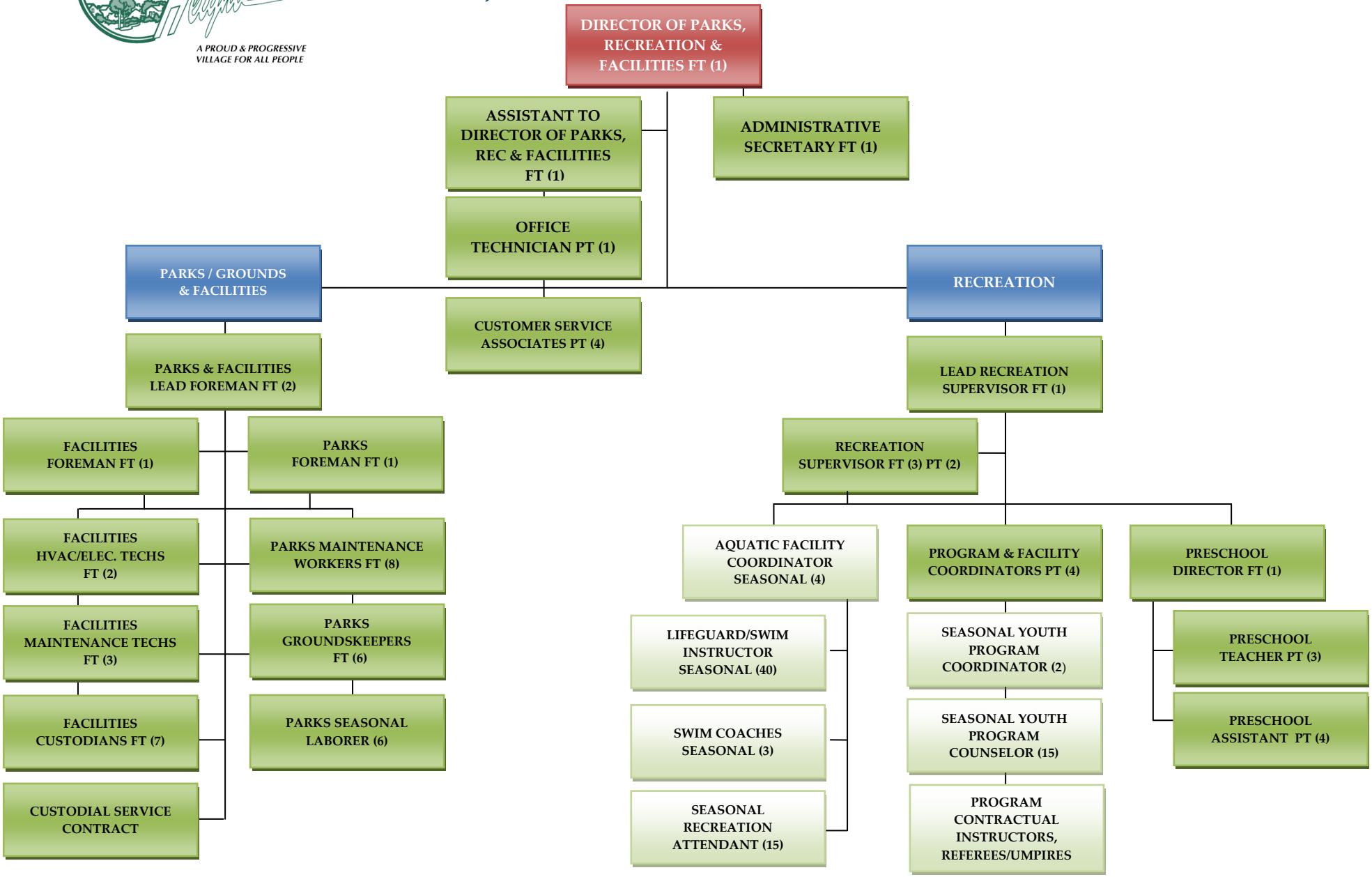
- Hold bi-annual RecTrac training for all recreation staff to increase knowledge and efficiency
- Continue to develop positive customer service habits through additional training and supervisor monitoring
- Create and distribute customer satisfaction surveys

Goal #6: Increase and improve youth athletic coaching

- Review and redevelop all youth athletic coaches' manuals
- Achieve 100% certification of all youth sport coaches in NYSCA or other acceptable certification programs

VILLAGE OF GLENDALE HEIGHTS

PARKS, RECREATION AND FACILITIES

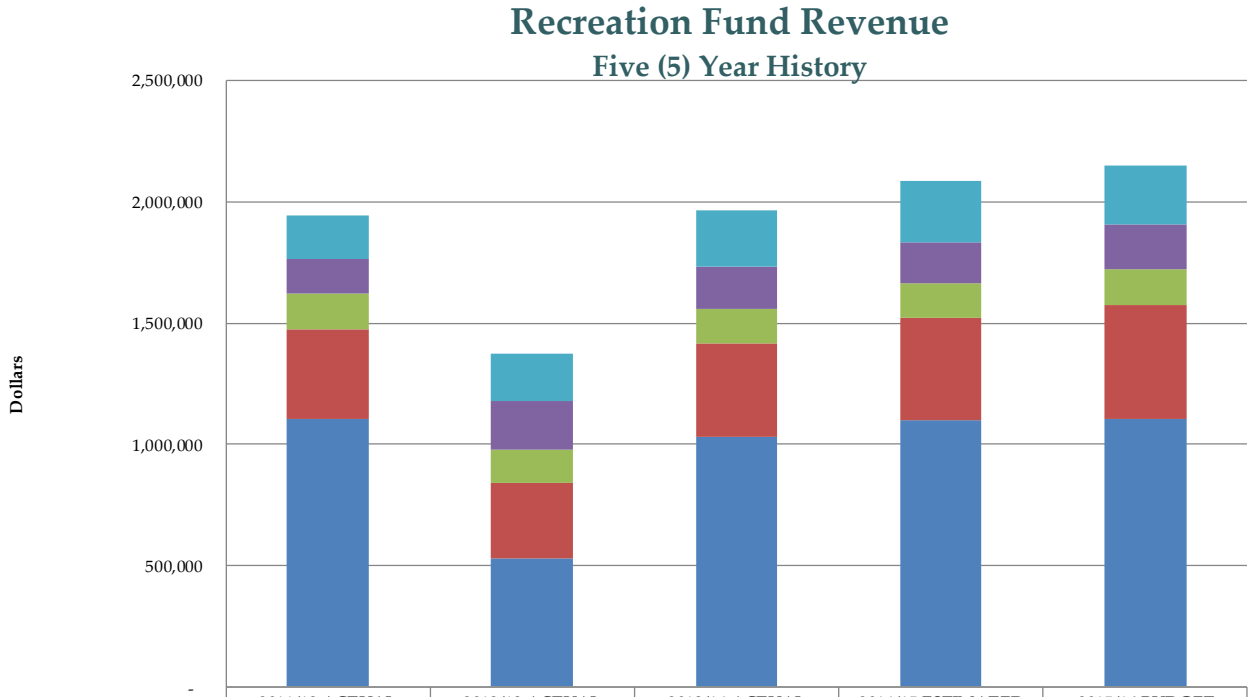


Parks & Recreation's purpose is to guide, assist, and provide direction to staff in meeting the following mission statement: To enrich the quality of life of the community by 1) identifying community needs, 2) mobilizing resources for community action, 3) facilitating growth and recreational opportunity, and 4) providing necessary services which fills the community's needs. The Facilities division provides technical and custodial maintenance for all Village facilities and properties. Total number of employees: 38 Full-Time, 18 Part-Time and 85 Seasonal.

RECREATION FUND: REVENUE

The mission of the Glendale Heights Parks and Recreation Department is to build on current strengths by preserving open space and providing quality recreational and leisure services and facilities for the residents of the Village of Glendale Heights. With our variety of parks, facilities and aquatic park, we work diligently to accomplish the goals set within our statement and beyond

The Recreation Fund Revenues are categorized into five major categories; Taxes, and Charges for Services which include, After School/Day Camp, Aquatic, Preschool, and Programming.

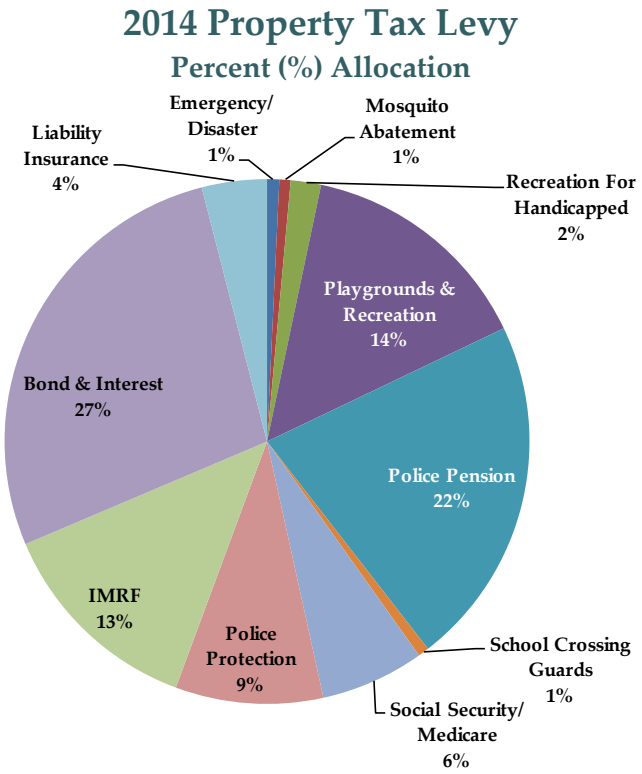


	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ACTUAL	2014/15 ESTIMATED	2015/16 BUDGET
After School/Day Camp	180,618	194,032	232,036	251,871	242,100
Aquatic	141,555	200,101	175,546	170,582	186,500
Preschool	149,584	135,568	141,534	142,609	147,600
Programming	367,047	311,891	389,159	422,484	467,850
Taxes	1,107,377	530,304	1,029,574	1,097,496	1,104,626

TAXES

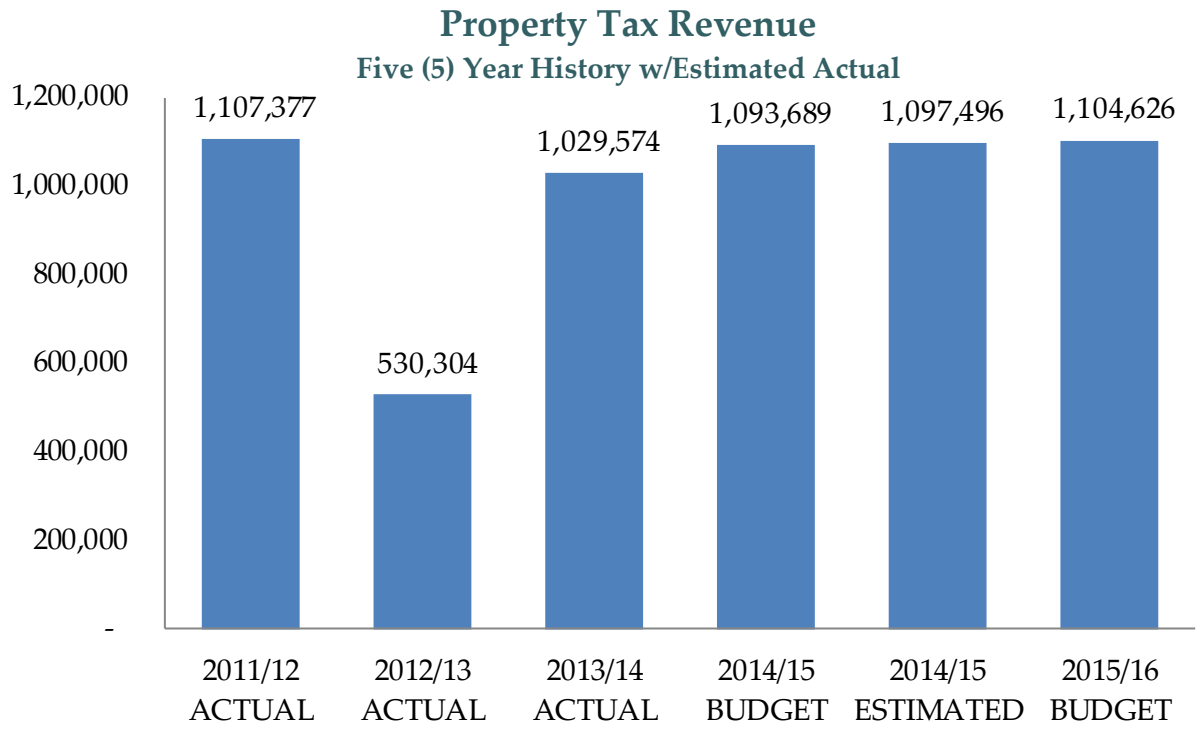
Property tax is the Funds largest revenue source and comprises 50.7% of the total budgeted revenue for 2015/16. Property tax is a value-based tax imposed on real estate property, where the township assessor's offices value residential, commercial and industrial properties. Counties are responsible for collecting payments and remitting the Village's portion throughout the year.

The Village levies a property tax for the General Fund, Recreation Fund, Emergency Services and Disaster Agency (ESDA) Funds, Handicap Recreation Fund, Illinois Municipal Retirement Fund (IMRF), Special Service Area (SSA) Funds, Tax Incremental Financing (TIF) Funds, Insurance Fund, Police Pension Fund and some of the Debt Service Fund. Property taxes for 2014, which will be paid in 2015, attach as an enforceable lien on January 1, 2015 on properties assessed as of the same date. Taxes are levied on a calendar year basis by the last Tuesday of December. Tax bills are prepared and mailed by DuPage County on or around May 1 and August 1 every year. Counties are responsible for collecting property taxes and remitting them periodically to the Village. The Village will receive 2014 property taxes in 2015.



On average, 10.6% of a resident's property tax bill comes to the Village, while the remaining percentage goes to other taxing districts with schools getting the highest percentage. Also, an important distinction of the Village is that there is not a separate park district taxing body; instead the Village operates a recreation department. What this means to residents is that the 10.6% of the property tax bill that comes to the Village includes the levy for recreation. A major advantage to having a recreation department as opposed to a separate park district is the benefits of unified administration, finance, information systems and other support services.

With the economic impact of the housing market crash in the beginning of 2007, the EAV has continued to decline, resulting in a gradual increase in the property tax rate. In order to minimize the property tax levy burden on the Glendale Heights residents, the Village has kept a level Recreation Fund property tax levy. The property tax levy revenue over the past 5 years is portrayed in the following graph.



Footnotes:

i. In FY 2012/13, the Village changed its accounting practice for how Property tax revenues are recorded, therefore, decreasing recorded revenue. The change did not affect actual cash flow of property tax revenues.

CHARGES FOR SERVICES

Programming

The Recreation Fund receives a variety of revenue from participation by the residents of Glendale Heights and surrounding communities and by many programs the Village offers. Programs include, but are not limited to; adult athletics, soccer leagues, GHYBS (baseball & softball), GHS (football & cheerleading), open gym, gymnastics, youth programs, martial arts & fencing, ice skating, NEDSRA (Northeast DuPage Special Recreation Association), tot programs, day camps, many popular special events and use of the Fitness Center and Sports Hub Facilities.

In 2014/15 the soccer program hosted over 110 indoor and outdoor teams. The basketball programs were also extremely popular, with over 111 teams of children and adults participating in leagues and training programs. The Glendale Heights Fitness Center also served over 1,300 members and guests.

The renovation of the new Sports Hub has been guided under supervision of the Parks, Recreation, and Facilities Director. The Sports Hub project goals were to develop a design solution that addressed existing circulation and security issues, incorporated design elements that added an inviting atmosphere, and improved building infrastructure such as roofing, HVAC, plumbing and electrical.

Sports Hub Improvements:

- New lobby and elevator
- Over 4,000 square feet of additional programming space
- Indoor playground with attached party room
- Improved locker rooms
- Meeting room with new A.V. equipment
- All exterior window replacements
- Additional restrooms throughout the Sports Hub
- New interior/exterior doors

Gyms (A, B & C)

- Lighting improvements
- Ceiling renovation
- Removed half wall between gym B and C for additional playing space, including an additional Jr. High size basketball court
- Refinished wood floor and extend wood flooring into gym C
- Replaced all basketball backboards/rims
- Replaced and increased wall padding
- Painted walls
- Replaced curtain with a drop down curtain
- Added an additional drop down curtain
- New Air conditioning Unit

Preschool

- Increased security through restricted access to rooms
- Improved access to new outside playground area
- Replaced flooring
- Painted walls
- New cabinetry
- New tables and chairs

- New age-appropriate playground

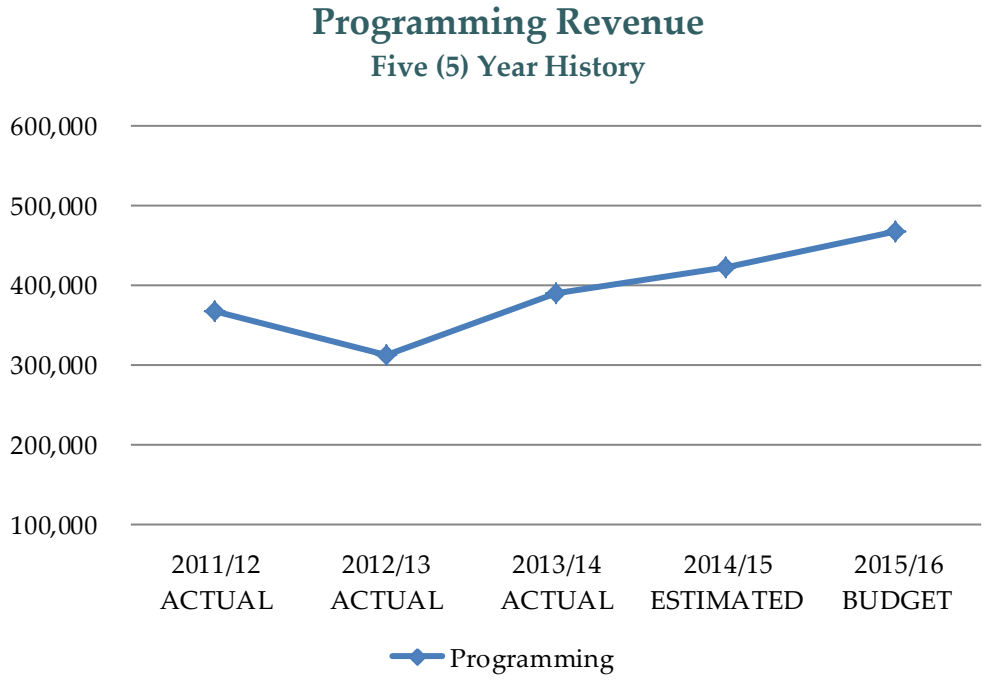
Fitness Center

- Increased space for new fitness equipment
- Improved A/V
- New flooring
- Painted walls

Existing Programming Space

- Painted walls
- Replaced flooring

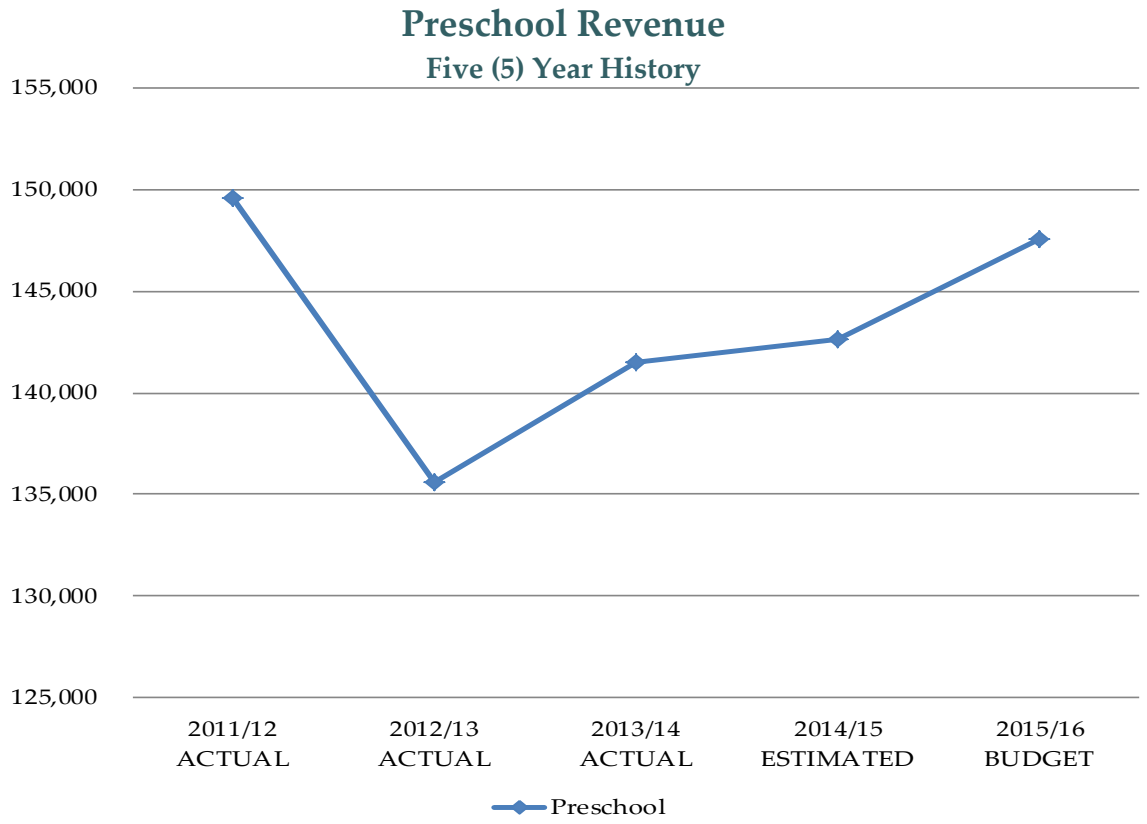
With the re-opening of the newly renovated Sports Hub in September of 2013, revenues are estimated to increase by 12.7% in Fiscal Year 2015/16. The following line graph shows the historical revenue trends in programming over the last 4 years, including this budget's revenue projection.



Preschool

The Glendale Heights Preschool Program prepares children for kindergarten by providing a nurturing, caring environment taught by experienced early childhood teachers.

The Village is estimating that revenue will increase 5.6% in Fiscal Year 2015/16. The following line graph shows the historical revenue trends in preschool over the last 4 years, including this budget's revenue projection. The program's participation shows a decrease since a free Preschool Program and additional competition opened in the community.

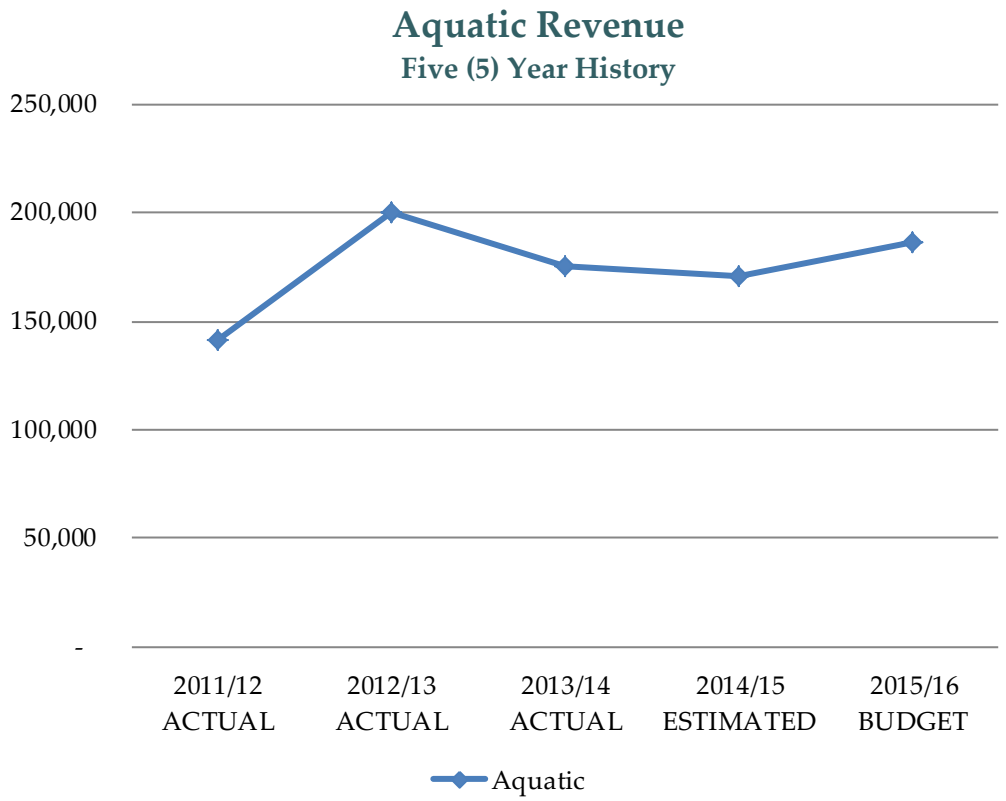


Aquatic

The Aquatic Center, built in 1997 offers a zero depth entry pool, sloping to maximum depth of five feet, a six lane competitive lap swimming area, two water slides, and a water spray play area. Sand volleyball courts, sand play area, sundeck and concession area are also available.

On July 4, 2012, the Aquatic Center celebrated its Grand Re-Opening. The Village experienced a 15% increase in attendance at the Glendale Heights Aquatic Center (GH_2O). Over 1,100 people attended the Grand Re-Opening that took place as scheduled. The Aquatic Center has been updated to include a FlowRider (simulated surfing ride), a deep well with diving boards, and a new drop slide.

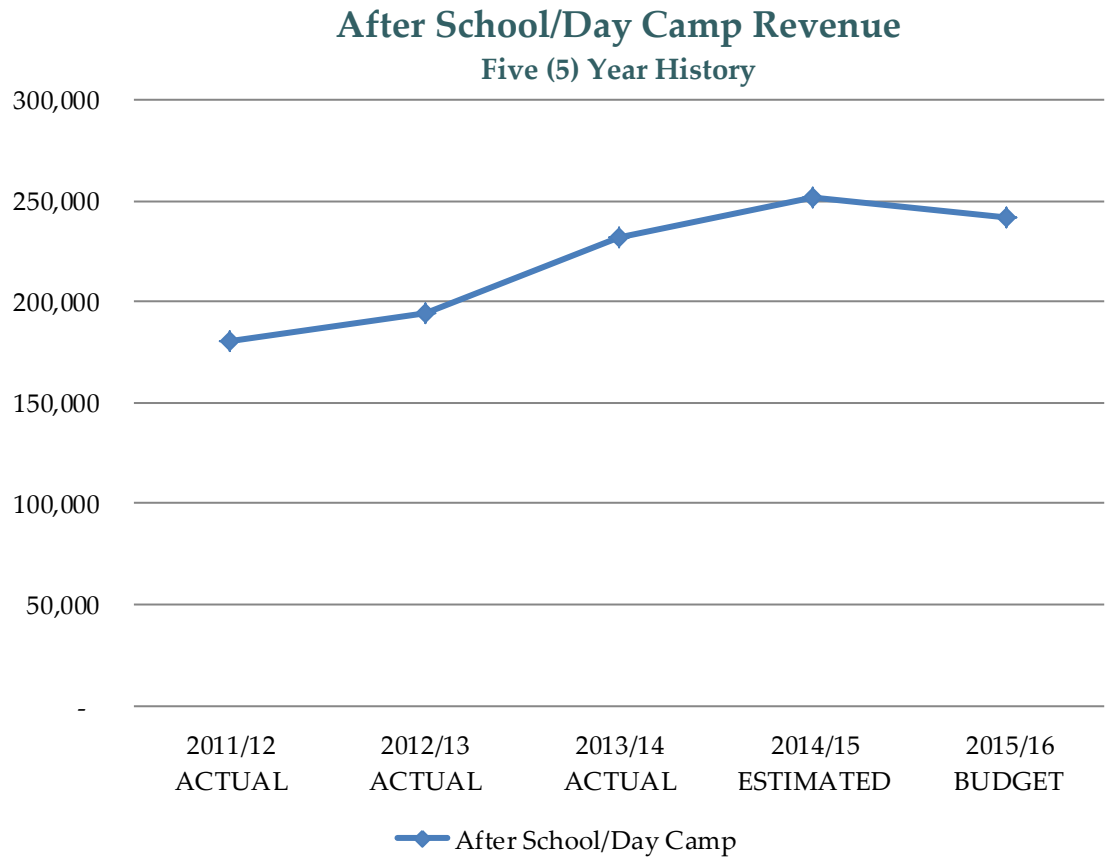
The Village is estimating that revenue will increase 8.9% in Fiscal Year 2015/16. The following line graph shows the historical revenue trends in aquatics over the last 4 years, including this budget's revenue projection.



After School/Day Camp

The Village invites all area residents and community children to participate in youth recreation in the Village's after school, summer camp, and day off programs. The Village works closely with area schools to provide programs that complement schedules and curricula while providing participants with a nurturing, yet engaging, place to play.

The Summer of 2013 put the Village in the record books for increased participation in youth day camp programs. The Village is estimating that revenue will increase 3.9% in Fiscal Year 2015/16. The following line graph shows the historical revenue trends in afterschool/day camp over the last 4 years, including this budget's revenue projection.



MISCELLANEOUS INCOME

The Village anticipates receiving $4,250 in Sponsorships in Fiscal Year 2015/16.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
TAXES	**$ 1,029,574**	**$ 1,093,689**	**$ 1,097,496**	**$ 1,104,626**	**1.00%**
CHARGES FOR SERVICES	**938,275**	**959,159**	**1,009,588**	**1,067,550**	**11.30%**
Programming	389,159	415,125	422,484	467,850	12.70%
Preschool	141,534	139,740	142,609	147,600	5.62%
Aquatic	175,546	171,188	170,582	186,500	8.94%
After School/Day Camp	232,036	233,106	251,871	242,100	3.86%
Escrow Accounts	-	-	22,042	23,500	100.00%
MISCELLANEOUS INCOME	**8,644**	**5,750**	**3,523**	**5,000**	**-13.04%**
TOTAL REVENUE	**$ 1,976,493**	**$ 2,058,598**	**$ 2,110,607**	**$ 2,177,176**	**5.76%**

RECREATION FUND: ADMINISTRATION

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Administration division provides essential support to internal operations as well as a broad range of services to the residents and other Village Departments. Administration is responsible for the oversight of the daily operations and maintenance of all operations run under the Parks, Recreation, and Facilities Department.

The mission of the Glendale Heights Parks and Recreation Department is to build on current strengths by preserving open space and providing quality recreational and leisure services and facilities for the residents of the Village of Glendale Heights. With the Village's variety of parks, facilities and Aquatic Park, this department works day in and day out to accomplish the goals set within our statement and beyond.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ADMINISTRATION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	443,510	430,939	403,640	451,768	4.8%
Purchased Services	147,192	168,529	162,807	163,494	-3.0%
Materials & Supplies	29,197	23,184	20,564	24,500	5.7%
Other Expenses	13,790	14,823	14,881	14,323	-3.4%
Capital Outlay	9,303	3,700	3,683	2,000	-45.9%
TOTAL ADMINISTRATION	**642,992**	**641,175**	**605,575**	**656,085**	**2.3%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Budgeting an increase in support staff.
- Budgeting a 2.0% COLA and step increases.
- Reduced employee training.

Purchased Services

- Natural Gas expenses are expected to decrease based on estimated usage.

Materials & Supplies

- Decrease in postal fees.
- Reduced employee uniforms.
- Decreased supplies due to reducing special events.
- Planned replacement of pool concession umbrellas.

Other Expenses

- Reduced membership fees.
- Reduced subscriptions for the Sports Hub Fitness Center.

Capital Outlay

- Anticipated purchase of a fridge/freezer combo for the Nazo's Concession Building.

PARKS AND RECREATION FUND: PROGRAMMING

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Sports Hub facility offers indoor recreation programs for all age groups. The facility also offers four preschool classrooms, three gymnasiums that hold activities such as basketball, volleyball and gymnastics, an indoor soccer gymnasium, one racquetball court, one dance studio, and a computer training lab.

This division provides a variety of programs to the Glendale Heights and surrounding communities. Programs include, but not are limited to; adult athletics, soccer leagues, GHYBS (baseball & softball), GHS (football & cheerleading), open gym, gymnastics, youth programs, martial arts & fencing, ice skating, NEDSRA (Northeast DuPage Special Recreation Association), tot programs, golf camps, many popular annual special events and access to the Fitness Center and Sports Hub.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

PROGRAMMING	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	321,254	335,384	340,401	374,250	11.6%
Materials & Supplies	70,133	78,105	65,715	78,447	0.4%
Other Expenses	32,204	34,516	31,318	34,215	-0.9%
TOTAL PROGRAMMING	**423,591**	**448,005**	**437,434**	**486,912**	**8.7%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Budgeted increase in staff.
- Increased Instructor Salaries based on additional programs being offered.

Materials & Supplies

- There are no significant changes to this budget class.

Other Expenses

- Anticipated reduction in official fees needed for planned programming.

RECREATION FUND: PRESCHOOL

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Glendale Heights Preschool Program prepares children for kindergarten by providing a loving, caring environment taught by experienced early childhood teachers. Children are encouraged to explore, discover and create through fun filled learning experiences. Children participate in a variety of developmentally appropriate activities designed to help them socially academically, and physically. This continuous program will also help provide the basis for future reading and writing skills, and includes activities in the areas of music, art, language development, science, math and gross and fine motor skill development.

The Village's preschool program is proud to be licensed by the Illinois Department of Children & Family Services (D.C.F.S.) and its curriculum reflects the guidelines of the state of Illinois learning standards. Registration for the 2015-16 School Year begins on May 1st.

The Preschool division is responsible for preparing, teaching and executing of the preschool program every year under the direction of the Director of Parks, Recreation & Facilities.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

PRESCHOOL	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	143,343	141,808	116,560	118,415	-16.5%
Materials & Supplies	4,928	5,800	4,709	5,800	0.0%
Other Expenses	2,785	2,511	2,481	2,150	-14.4%
TOTAL PRESCHOOL	**151,056**	**150,119**	**123,750**	**126,365**	**-15.8%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Salaries are expected to decrease due to re-evaluating preschool classes.

Materials & Supplies

- There are no significant changes to the budget from the prior fiscal year.

Other Expenses

- Transportation costs are expected to decrease in FY 2016.

PARKS AND RECREATION FUND: AQUATICS

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Aquatic Center, built in 1997 offers a zero depth entry pool, sloping to maximum depth of five feet, a six lane competitive lap swimming area, two water slides and a water play area. Sand volleyball courts, sand play area, sundeck and concession area are also available.

On July 4, 2012, the Aquatic Center celebrated its Grand Re-Opening. The project goal for the Aquatic Center was to create an aquatic experience with multiple attractions which would add thrills that hold the attention of young and the young at heart. The new features include a high dive, low dive, drop slide and the FlowRider (a surf simulator.)

Glendale Heights Swim Team

The recreational, semi-competitive, Glendale Heights Dolphins Swim Team is a great program that stresses not only sportsmanship, but fun! This program does not require previous competitive experience and the season runs from the second week of June through the first week of August. The team practices 5 times a week and the practice times are determined by the coach depending on swimmers' level. Meets are on Wednesday evenings and Saturday mornings. This program is a great way for our community's youth to make friends that will last a lifetime! The registration meeting is held in May of every year.

Residents can purchase an annual membership that provides them with priority entrance to the GH_2O (Aquatic Center), discount on swim lesions and swim team registration, participation in the Surf Club which is available to members only, discounts on pool rentals for birthday parties, and discounts on summer camps.

The division is responsible for daily operations and maintenance of the Aquatic Center by providing its patrons; daily access to the Aquatic Center and all of it's attractions, life guards, a concession stand, swim and dive lessons, flow rider lessons, GH Dolphins Swim Team, aquatic center birthday parties, private rentals, and daily events throughout the aquatic season.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

AQUATICS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	136,291	137,996	137,996	152,600	10.6%
Materials & Supplies	3,030	6,607	6,710	6,500	-1.6%
Other Expenses	16,624	-	-	-	0.0%
TOTAL AQUATICS	**155,945**	**144,603**	**144,706**	**159,100**	**10.0%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Slight increase in budgeted Instructor Salaries. Budgeted levels based off of prior year actual expenses.

Materials & Supplies

- Anticipated decrease in supplies needed in FY 2016.

Other Expenses

- Funds not needed due to concession stand contract.

RECREATION FUND:
AFTER SCHOOL/DAY CAMP

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

PATH stands for **Play at the Hub**. The Village invites all area residents and community children to participate in youth recreation designed to foster knowledge, creativity, physical stamina, and character in the Village's after school, summer camp, and day off programs. The Village works closely with area schools to provide programs that complement schedules and curricula while providing participants with a nurturing, yet engaging, place to play.

When school is out, the PATH counselors will take Day Off Camp participants on exciting day trips! The Village's experienced counselors maintain a safe, fun, and caring environment while sharing new experiences with campers. Campers do not have to be in PATH to participate. Each day offers a variety of structured activities including physical, artistic and academically enriching activities.

School Days Off

When Queen Bee 16 and Marquardt 15 are out of school, check in with the PATH Days Off Trips. This year we enjoyed trips to Klein Creek Farm, The Chicago History Museum, and Sledding!

Spring Break Camp

The PATH counselors are so excited to spend Spring Break with PATH Spring Break Camp Participants visiting the aquarium, conservatory, National Museum of Mexican Art, Space Center, and the zoo.

Summer Camps

The Village offers several summer camps to residents and local community children from the ages of 4 to 16. The Village kicks off the summer break with a week of Chicago-based trips to places such as the beach or zoo.

This division is responsible for the planning, preparation, and execution of all scheduled After School Care and Day Camp programs.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT #	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	113,562	117,422	117,818	120,250	2.4%
Materials & Supplies	8,702	9,285	6,539	10,400	12.0%
Other Expenses	17,705	19,797	18,841	21,200	7.1%
TOTAL AFTER SCHOOL/DAY CAMP	**139,969**	**146,504**	**143,198**	**151,850**	**3.6%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Budgeted increased in staff hours due to programming needs.

Materials & Supplies

- Anticipated net increase in supplies needed in FY 15/16 for Day Camp and Special Activities.

Other Expenses

- Increase in Trip Expense and Rental Expense due to additional trips and activities added, as well as, anticipated increase in enrollment.
- Transportation fees are expected to increase.

RECREATION FUND: FACILITIES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Village is served by the Parks, Recreation, and Facilities Department of the Village, as opposed to a separate Park District. The Village owns and maintains 22 parks, playgrounds, and open space totaling 271 acres, including a 64-acre central community park, which has an extensive bike and walking path system, various lighted athletic fields, handicap accessible playground, skate park, gazebo, and concession stand.

The Facilities Division provides repairs, remodeling and preventive maintenance for all buildings, equipment, and furnishings located at several points throughout the Village. The maintenance consists of (but is not limited to) the repair/replacement of the following; heating and air conditioning equipment, overhead garage doors, vehicle exhaust systems, painting, carpentry, plumbing, electrical, fire tools, designing and building training props.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT #	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	213,022	139,263	134,786	138,012	-0.9%
Purchased Services	-	48,292	45,573	48,700	0.8%
Materials & Supplies	22,672	23,200	19,346	22,100	-4.7%
Repairs & Maintenance	45,572	40,638	34,092	51,088	25.7%
TOTAL FACILITIES	**281,266**	**251,393**	**233,797**	**259,900**	**3.4%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- There are no significant changes made to this budget class.

Purchased Services

- There are no significant changes made to this budget class.

Materials & Supplies

- Janitorial Supplies are budgeted to decrease based off of supplies being provided with the new janitorial contract.

Repairs & Maintenance

- Pool leak test was deferred in FY 2015 and is expected to be done in FY 2016.

RECREATION FUND: CENTRAL SERVICES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Central Services Division is a centralized grouping for major costs shared by multiple Village departments such as: Medical Insurance, Illinois Municipal Retirement Fund Employer Contributions, Vacation and Sick Buyback, and Opt Out Insurance.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

CENTRAL SERVICES	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	255,540	242,111	236,525	274,610	13.4%
TOTAL CENTRAL SERVICES	**255,540**	**242,111**	**236,525**	**274,610**	**13.4%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Due to staffing changes, medical contributions and I.M.R.F. are budgeted to increase.

PARKS AND RECREATION FUND: INFORMATION SERVICES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The I.S. Division of the Administrative Services Department consists of two personnel and contracted I.S. support services providing support to 260 computers and nearly 200 users. They currently manage and maintain 8 primary servers, 19 virtual servers running across 3 host physical servers, and an AS/400 which hosts our financial package and municipal software.

The role of the I.S. Division continually expands with technological advancements and needs of our internal Departments. Advancements include support to the primary telephone systems of a Voice Over IP data driven communication, expansion of smart phones, mobile computers, and iPads which are a few examples of changing technology that are also supported under this division.

The Recreation Fund shares the cost of the I.S. Division with the General Fund and Environmental Services Fund.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

INFORMATION SYSTEMS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	21,582	20,760	17,392	20,504	-1.2%
TOTAL INFORMATION SYSTEMS	**21,582**	**20,760**	**17,392**	**20,504**	**-1.2%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Personnel changes due to restructuring of the department.

EMERGENCY SERVICES AND DISASTER AGENCY FUND

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

This program's responsibilities are associated with emergency procedures including planning for emergencies that surpass the normal capabilities of operating departments and coordination of local and outside resources in an emergency such as tornadoes, flooding, power outages and other natural or man-made disasters. Funding is provided by a property tax levy. The unit is comprised of a paid part-time coordinator and volunteer members.

Our unit in Glendale Heights is managed as a part of the Glendale Heights Police Department. The Glendale Heights Emergency Services (ESDA) Unit assists other emergency response agencies in Glendale Heights when requested for service. This assistance may be in traffic control operations for the annual Glendale Heights Fest, an emergency situation where roads must be closed due to gas leaks, downed wires, or debris following a severe storm.

In addition, we operate basic scene lighting units that can be used to assist the Police or Fire departments after dark while they conduct investigations or provide emergency work related to an incident.

Once trained, our members also serve as weather spotters and may be deployed to observe and report on storm activity approaching Glendale Heights.

The Glendale Heights ESDA unit is also part of a mutual-aid agreement among other ESDA units in DuPage County, and may be called upon to assist with emergency situations or planned events in other surrounding communities in DuPage and Cook Counties.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 57,310**	**$ 72,246**	**$ 72,501**	**$ 56,514**	**-21.78%**
Taxes	57,198	72,226	72,487	56,494	-21.78%
Investment Income	13	20	14	20	0.00%
Other Income	99	-	-	-	0.00%
EXPENDITURES	**40,238**	**52,935**	**46,621**	**53,527**	**1.12%**
Personnel Services	18,426	27,180	22,453	27,772	2.18%
Purchased Services	13,781	14,430	13,646	14,430	0.00%
Materials & Supplies	1,251	3,125	1,930	3,125	0.00%
Repairs & Maintenance	2,010	2,700	3,816	2,700	0.00%
Other Expenses	4,770	5,500	4,776	5,500	0.00%
OTHER FINANCING SOURCES (USES)	**(15,300)**	**(3,000)**	**(3,000)**	**(2,987)**	**-0.43%**
Transfers From (To)	(15,300)	(3,000)	(3,000)	(2,987)	-0.43%
TOTAL CHANGE IN FUND BALANCE	**1,772**	**16,311**	**22,880**	**-**	**-100.00%**
Beginning of year Fund Balance	8,271	10,043	10,043	32,923	227.82%
End of year Fund Balance	$ 10,043	$ 26,354	$ 32,923	$ 32,923	24.93%

HANDICAP RECREATION FUND

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The fund is used to pay the Village's proportional share in the Northeast DuPage Special Recreational Association (NEDSRA). NEDSRA provides recreational programs for those children and adults not able to participate in conventional recreation programs and activities due to physical reasons.

NEDSRA has been offering award-winning programs since 1977. They respond to the expressed and observed needs of community members with disabilities and provide quality recreational **choices** that enhance the physical, social, mental, and emotional development of the very special people they serve.

N ew friends and role models
E motional support and confidence
D iverse social and community outings
S pecial Olympics or Adaptive Sports
R ecreation choices and Inclusion
A rt therapy and cultural arts

NEDSRA PROMISE

"**Putting People First**" is more than just our slogan; it is their approach to everything they do!

Northeast DuPage Special Recreation Association (**NEDSRA**) improves the quality of life for thousands of people with disabilities each year, by providing them with a variety of recreational and social programs. The programs are offered in partnership with eight park districts and three Village recreation departments.

NEDSRA VISION

An agency of excellence, demonstrated by member partners working cooperatively with Board, staff and the community, to enhance the quality of life for each individual.

NEDSRA MISSION

To serve as an integral partner with our member park districts and Villages to positively impact individuals with disabilities through diverse recreational opportunities and community services.

NEDSRA CORE VALUES

- Service with Compassion
- Excellence and Quality
- Integrity
- Commitment
- Fun

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 165,141**	**$ 109,378**	**$ 68,538**	**$ 141,400**	**29.28%**
Taxes	120,420	68,185	68,523	141,400	107.38%
Investment Income	62	-	15	-	0.00%
Other Income	44,659	41,193	-	-	-100.00%
EXPENDITURES	**171,650**	**171,185**	**170,928**	**168,185**	**-1.75%**
Other Expenses	171,650	168,185	170,928	168,185	0.00%
Capital Outlay	-	3,000	-	-	-100.00%
TOTAL CHANGE IN FUND BALANCE	**(6,509)**	**(61,807)**	**(102,390)**	**(26,785)**	**-56.66%**
Beginning of year Fund Balance	122,159	115,650	115,650	13,260	-88.53%
End of year Fund Balance	$ 115,650	$ 53,843	$ 13,260	$ (13,525)	-125.12%

MOTOR FUEL TAX FUND

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Motor Fuel Tax (MFT) Fund accounts for resources received from the MFT allotments the Village receives monthly from the Illinois Department of Transportation. This fund is established to account for the maintenance, improvement and replacement of the Village's streets and roadways. Financing is provided by the Village's share of state gasoline taxes and other shared taxes. The state law requires these gasoline taxes be used for the maintenance of streets and roadways. The Village of Glendale Heights has established a policy which limits the use of these funds to the purchase of commodities and contractual services to facilitate an ongoing Road Improvement Program.

2015/16 BUDGET HIGHLIGHTS

REVENUE:

Intergovernmental

- The Fiscal Year 2015/16 MFT Allocation is budgeted based on the State of Illinois per capita formula of $23.80 times 34,208 population. This is a 2.1% or $17,049 decrease from the preceding year's budget.
- IJN Capital Bill Funding Allocation concluded in FY 2015.
- Interest Income decreased due to use of reserves.

EXPENDITURES:

Materials & Supplies

- Chemical costs were reallocated to the Infrastructure Fund.

Capital Outlay

- Construction of the 2015 MFT Road Project.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 1,010,200**	**$ 1,134,724**	**$ 1,141,854**	**$ 841,800**	**-25.81%**
Intergovernmental Revenue	1,009,911	1,134,589	1,141,667	841,650	-25.82%
Investment Income	289	135	187	150	11.11%
EXPENDITURES	**1,287,646**	**1,543,280**	**1,524,640**	**1,080,000**	**-30.02%**
Materials & Supplies	-	143,280	141,403	-	-100.00%
Capital Outlay	1,287,646	1,400,000	1,383,237	1,080,000	-22.86%
TOTAL CHANGE IN FUND BALANCE	**(277,446)**	**(408,556)**	**(382,786)**	**(238,200)**	**-41.70%**
Beginning of year Fund Balance	942,513	665,067	665,067	282,281	-57.56%
End of year Fund Balance	$ 665,067	$ 256,511	$ 282,281	$ 44,081	-82.82%

FOUNDERS' DAY FUND

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

This fund was established to account for revenues and expenditures for the Village's annual summer festival activities. It is coordinated by the Founders' Day Committee.

The Glendale Heights Fest activities include five days of celebration to correspond with the Village's incorporation anniversary of July 13, 1959. Each day the Festival draws crowds by offering live entertainment at the main stage, food booths, carnival rides, and carnival games. The Festival provides two firework shows, one on Wednesday night and the grand finale on Sunday evening. Glendale Heights Festival is well known in DuPage County for the entertainment it brings to its residents and its surrounding communities.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 369,045**	**$ 341,431**	**$ 341,425**	**$ 343,468**	**0.60%**
Charges for Services	349,634	325,240	325,245	327,276	0.63%
Investment Income	29	25	14	25	0.00%
Other Income	19,382	16,166	16,166	16,167	0.00%
EXPENDITURES	**296,916**	**288,041**	**286,001**	**290,976**	**1.02%**
Personnel Services	418	500	584	500	0.00%
Purchased Services	291,036	284,336	282,712	286,566	0.78%
Materials & Supplies	5,462	3,205	2,705	3,910	22.00%
OTHER FINANCING SOURCES (USES)	**(67,800)**	**(71,390)**	**(71,390)**	**(52,492)**	**-26.47%**
Transfers From (To)	(67,800)	(71,390)	(71,390)	(52,492)	-26.47%
TOTAL CHANGE IN FUND BALANCE	**4,329**	**(18,000)**	**(15,966)**	**-**	**-100.00%**
Beginning of year Fund Balance	14,160	18,489	18,489	2,523	-86.35%
End of year Fund Balance	$ 18,489	$ 489	$ 2,523	$ 2,523	415.95%

2015/16 BUDGET HIGHLIGHTS

REVENUE

Charges for Services, Donations, & Miscellaneous Income

- All classes of revenues are budgeted based off of historical activity.

EXPENDITURES

Personnel

- There were no significant changes made to the budget requests for this class.

Purchased Services

- Entertainment – Special Events budget is based off of estimated carnival revenues.

Materials & Supplies

- There were no significant changes made to the budget requests for this class.

PARKS AND RECREATION DEVELOPMENT FUND

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

To account for Developers' contributions and other revenues dedicated for future Parks and Recreation Improvements.

2015/16 BUDGET HIGHLIGHTS

REVENUE

Tower Rental

- The Village receives a lease payment for the cellular tower that is in Camera Park and theses funds are earmarked for Park & Recreation Improvements.

Transfers

- The Village has not budgeted any transfers for FY 2015/16.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 90,492**	**$ 39,307**	**$ 41,043**	**$ 42,508**	**8.14%**
Charges for Services	39,438	39,307	41,016	42,508	8.14%
Investment Income	54	-	27	-	0.00%
Other Income	51,000	-	-	-	0.00%
OTHER FINANCING SOURCES (USES)	**(68,000)**	**(55,671)**	**(55,671)**	**-**	**-100.00%**
Transfers From (To)	(68,000)	(55,671)	(55,671)	-	-100.00%
TOTAL CHANGE IN FUND BALANCE	**22,492**	**(16,364)**	**(14,628)**	**42,508**	**-359.77%**
Beginning of year Fund Balance	66,716	89,208	89,208	74,580	-16.40%
End of year Fund Balance	$ 89,208	$ 72,844	$ 74,580	$ 117,088	60.74%

HISTORICAL BUILDING FUND

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

This fund is established for the purpose of accounting for costs associated with the preservation, repairs, remodel and maintenance of the Village Founders Farmhouse. This house is the historical museum for the Village of Glendale Heights, and is used for displays, public access and viewing. The fund will record and report both revenues and costs.

The Historical Committee was formed to oversee the restoration of the Glendale Heights Historic House to preserve an important piece of history. The plans for the house include restoring and furnishing the home to the early 1900's to become a place that reflects the "way thing were" 100 years ago.

The Glendale Heights Historic House was donated to the Village in memory of Harold A. Reskin, the founding father and the first developer of the Village. Space in the Historic House is devoted to exhibit artifacts and pictures of the rich history of the Village, its growth and development. The Village hopes to create a place that educates and entertains residents about the Village's "proud and progressive" past and future.

The Village hosts periodic fundraisers furthering the restoration of the Historic House.

2015/16 BUDGET HIGHLIGHTS

OTHER FINANCING SOURCES (USES)

Materials & Supplies

- Less events planned for FY 2015/16 reduces the budget request for supplies.

Repairs & Maintenance

- Through the use of smart phone technology, the historic house was able to cancel its Internet annual subscription. An annual savings of $1,500.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 984**	**$ 450**	**$ 5**	**$ 60**	**-86.67%**
Investment Income	9	100	5	10	-90.00%
Other Income	975	350	-	50	-85.71%
EXPENDITURES	**5,559**	**17,170**	**3,477**	**14,651**	**-14.67%**
Purchased Services	-	5,100	-	5,100	0.00%
Materials & Supplies	479	575	57	275	-52.17%
Repairs & Maintenance	4,058	4,495	3,371	2,276	-49.37%
Other Expenses	1,022	1,250	49	1,250	0.00%
Capital Outlay	-	5,750	-	5,750	0.00%
OTHER FINANCING SOURCES (USES)	**7,792**	**-**	**-**	**-**	**0.00%**
Transfers From (To)	7,792	-	-	-	0.00%
TOTAL CHANGE IN FUND BALANCE	**3,217**	**(16,720)**	**(3,472)**	**(14,591)**	**-12.73%**
Beginning of year Fund Balance	17,202	20,419	20,419	16,947	-17.00%
End of year Fund Balance	$ 20,419	$ 3,699	$ 16,947	$ 2,356	-36.31%

ARTICLE 36 SEIZURE FUND

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The State of Illinois Laws under Article-36 authorizes and directs the Police Department to seize vehicles and properties determined to be improperly used such as Driving While Intoxicated, Illegal Drug Use or Distribution or other illegal activities. This Fund is established to record and control activities related to such seizures.

Funds obtained through vehicle or property seizures utilizing Article 36 are utilized to support law enforcement activities in Glendale Heights. These funds are used to supplement not supplant funding from the General Fund. This fiscal year, these funds will be utilized to purchase livescan equipment. There is a healthy balance in this fund which will support this expenditure.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 24,588**	**$ 27,300**	**$ 29,550**	**$ 27,300**	**0.00%**
Charges for Services	24,521	27,000	29,524	27,000	0.00%
Fines & Forfeitures	-	200	-	200	0.00%
Investment Income	67	100	26	100	0.00%
EXPENDITURES	**59,504**	**117,105**	**77,841**	**41,205**	**-64.81%**
Other Expenses	53,057	117,105	77,841	41,205	-64.81%
Capital Outlay	6,447	-	-	-	0.00%
TOTAL CHANGE IN FUND BALANCE	**(34,916)**	**(89,805)**	**(48,291)**	**(13,905)**	**-84.52%**
Beginning of year Fund Balance	123,731	88,815	88,815	40,524	-54.37%
End of year Fund Balance	$ 88,815	$ (990)	$ 40,524	$ 26,619	2788.83%

ILLINOIS MUNICIPAL RETIREMENT (I.M.R.F.) FUND

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The IMRF Fund was established to maintain segregated accounts for the recording of transactions related to levied and IMRF funds.

IMRF is established under statutes adopted by the Illinois General Assembly. It is governed by a Board of eight trustees who must also be participating members and one trustee who must be receiving an IMRF annuity.

Four trustees are elected by employers, three are elected by participating members, and one annuitant trustee is elected by IMRF annuitants (individuals receiving IMRF retirement benefits). Trustees receive no compensation, only reimbursement for expenses. The Board appoints an Executive Director who is responsible for all administrative functions and supervision of staff employees. The Board also appoints medical and investment consultants, an actuary and an independent auditor. To learn more about IMRF, visit www.imrf.org.

The IMRF Fund is following a schedule to eliminate its fund balance deficit within the next three fiscal years.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 759,383**	**$ 877,975**	**$ 881,240**	**$ 981,170**	**11.75%**
Taxes	759,235	877,825	881,168	981,070	11.76%
Investment Income	148	150	72	100	-33.33%
EXPENDITURES	**929,867**	**942,853**	**924,120**	**924,660**	**-1.93%**
Other Expenses	929,867	942,853	924,120	924,660	-1.93%
TOTAL CHANGE IN FUND BALANCE	**(170,484)**	**(64,878)**	**(42,880)**	**56,510**	**-187.10%**
Beginning of year Fund Balance	(38,022)	(208,506)	(208,506)	(251,386)	20.57%
End of year Fund Balance	$ (208,506)	$ (273,384)	$ (251,386)	$ (194,876)	-28.72%

INFRASTRUCTURE FUND

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

This fund was created in FY 2011/12 to account for revenues and expenditures that are designated specifically for Village-wide infrastructure improvements. The Infrastructure Fund is funded by the Road and Bridge Property tax, as well as 50%, or $0.50 cents per dollar of the Home Rule Sales Tax.

The Home Rule Sales Tax was increased in FY 2009/10 to raise funds to pay back the bonds issued to fund the Village's accelerated road improvement program. The Village took into consideration the current cost, as well as the future costs of major road improvements, and deemed it necessary to take advantage of the Build America Bond Subsidy (BAB) offered by the Federal Government. As part of the federal government's attempt to stimulate the economy from the economic downturn in 2007, the government offered subsidies to local governments that were in need of major capital improvements. The Village's BAB's were sold in anticipation of receiving an interest subsidy from the Federal Government to help repay the interest on the issued debt, thereby, greatly reducing the realized interest rate. In combination of the BAB subsidy, as well as the acceleration of the road improvement program, the Village has greatly reduced the residents' financial burden to improve the Village's Roads in upcoming years. The majority of the funds received from the Home Rule Sales Tax are dedicated to repay the bonds used in 2008/09 to accelerate the Village's Road Improvement Program.

In addition to paying down the debt, this fund also provides infrastructure, road, and other necessary capital improvements throughout the Village. This fund also helps to supply the Village's snow and ice control stock that helps to keep the roads safe throughout the winter. Lastly, this fund supports SSA's #2 and SSA's #3 bond payment portion of the work completed within these districts.

Prior to FY 2011/12, these funds were comingled with the Motor Fuel Tax Fund. Due to the statutory limits of the funds expendable per the state legislature, the Village along with IDOT, declared it necessary to separate the funds. After the completion of a multiple year MFT audit, the beginning balances of both the MFT Fund and the Infrastructure Fund were determined. In FY 2013, the beginning fund balance for the Infrastructure Fund was transferred from the Motor

Fuel Tax Fund to formally account for the Infrastructure Fund balance of the prior years' revenues and infrastructure expenditures.

FY 2015/16 BUDGET HIGHLIGHTS

REVENUES

- The Village anticipates receiving $300,00 from the Community Development Block Grant program (CDBG).
- 50% of the Home Rule Tax increased revenues.
- DCEO grant approved for Marilyn Avenue.
- Interest Income is decreased due to the use of Reserve Funds.
- Miscellaneous Income is decreased due to a correction in the budget accounting for the CDBG project from FY 2015.

EXPENDITURES

Professional Services

- Engineering - reduced cost due to different scope of projects.

Materials & Supplies

- Village's salt and calcium chloride to be purchased from this fund this year.

Capital Outlay

- Purchase of materials for the In House Road Program.
- Increased costs due to match funding for CDBG project.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 1,851,729**	**$ 1,941,360**	**$ 2,092,612**	**$ 2,250,230**	**15.91%**
Taxes	1,848,632	1,939,760	2,090,127	1,914,900	-1.28%
Intergovernmental Revenue	-	-	-	335,000	100.00%
Investment Income	265	100	125	130	30.00%
Other Income	2,832	1,500	2,360	200	0.00%
EXPENDITURES	**762,310**	**499,400**	**376,982**	**1,282,900**	**156.89%**
Professional Services	258,193	315,000	194,316	310,000	-1.59%
Materials & Supplies	182,682	14,400	10,616	206,400	1333.33%
Capital Outlay	321,435	170,000	172,050	766,500	350.88%
OTHER FINANCING SOURCES (USES)	**(1,311,699)**	**(1,327,670)**	**(1,327,670)**	**(1,324,123)**	**-0.27%**
Transfers From (To)	(1,311,699)	(1,327,670)	(1,327,670)	(1,324,123)	-0.27%
TOTAL CHANGE IN FUND BALANCE	**(222,280)**	**114,290**	**387,960**	**(356,793)**	**-412.18%**
Beginning of year Fund Balance	466,688	244,408	244,408	632,368	158.73%
End of year Fund Balance	$ 244,408	$ 358,698	$ 632,368	$ 275,575	-23.17%

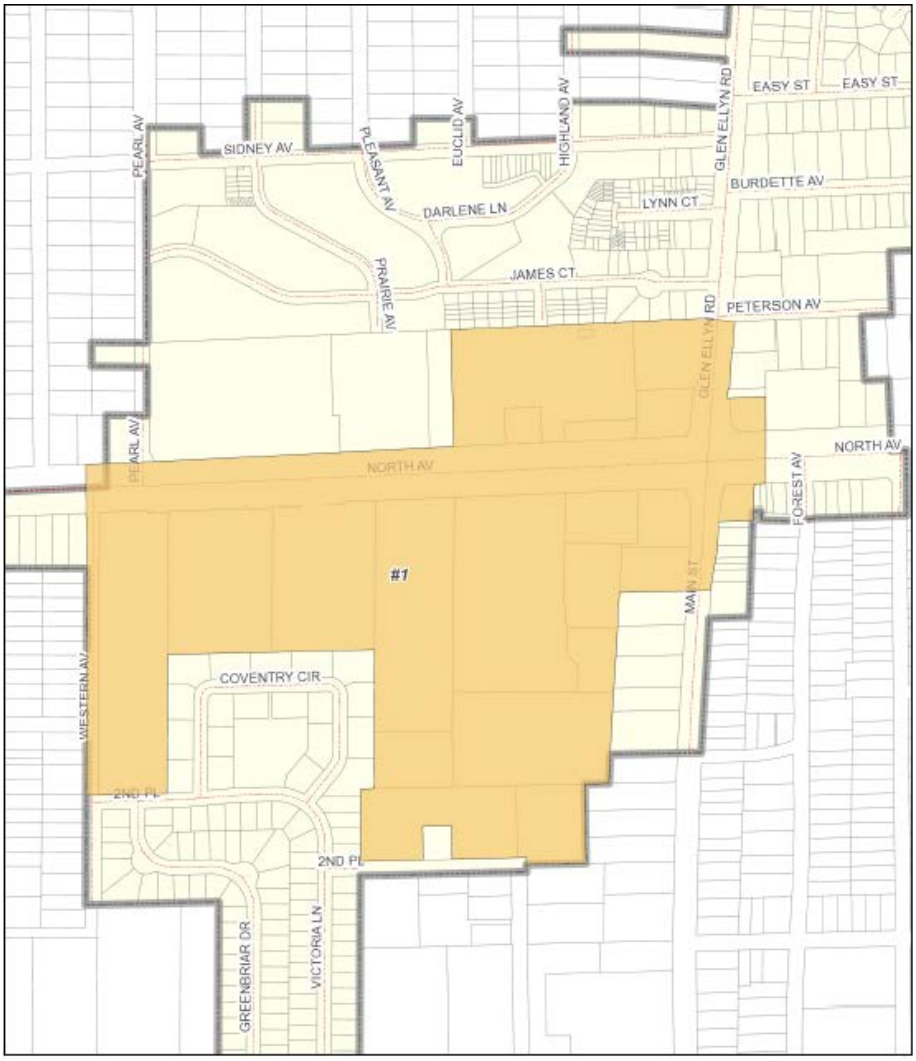
TAX INCREMENT FINANCING (T.I.F.) #1 FUND
North Avenue

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

Special tax regulations permit the designation of tax receipts to be utilized for the benefit of improvement and rejuvenation of the district, utilizing incentives to investors, construction of infrastructure and other tools that reinvest in the district.

T.I.F. #1 was created in April of 1997 to account for the project costs and resources related to the Glen Ellyn Road and North Avenue Tax Increment Financing (TIF) District. TIF expenditures are funded by incremental property taxes that result from improving this portion of the Village.

TIF #1 includes all four corners of Glen Ellyn Road and North Avenue, but is mostly west of Glen Ellyn Road. It encompasses the shopping center south of North Avenue that has been redeveloped with a Menards store, and area to the west that has been developed with a Dodge dealership. The shopping center north of North Avenue has had facade upgrades and includes Brunswick Zone.

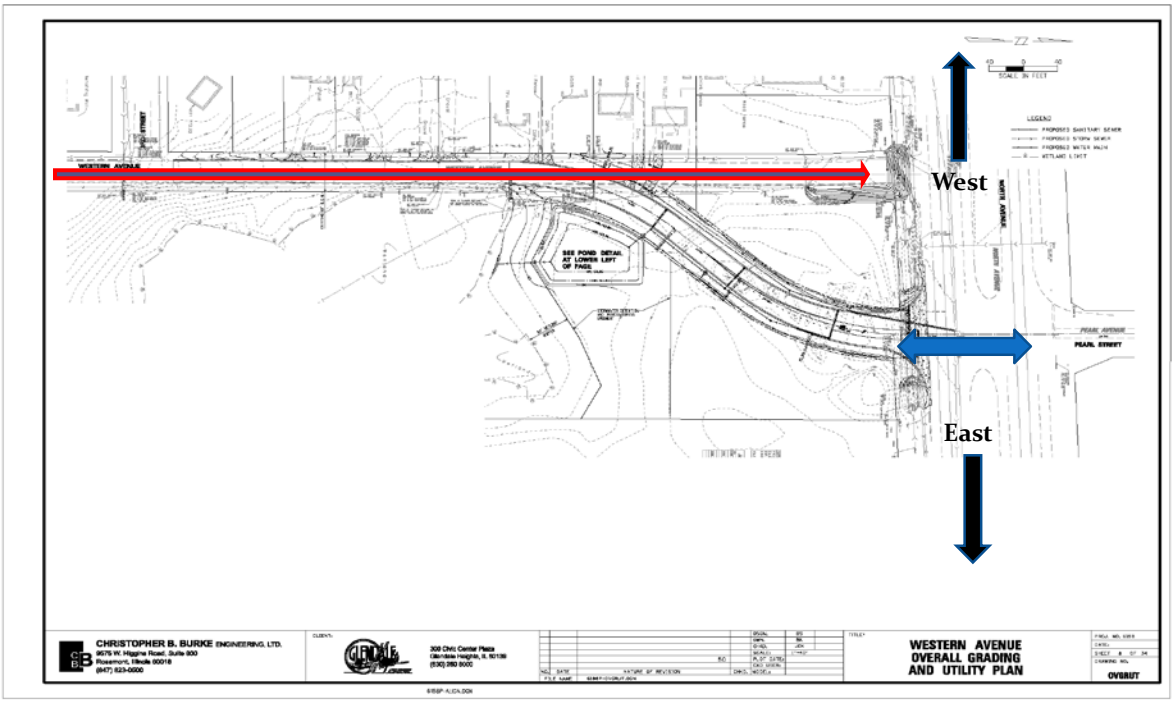


In FY 2012/13, the Village used TIF funds to purchase land that was located on the south side of North Avenue and west of Main Street. The purchase of this land enabled the Village to work with the new Dodge Dealership to clear trees that were blocking visibility of the new business. With this land acquisition, the Village will also be able to realign Western Avenue, and create green space and a future park for nearby

residents.

In FY 2014/15, the Village continued its efforts to fix the flooding issue at North Avenue & Glen Ellyn Road, and substantially completed the Western Avenue road realignment.

In FY 2015/16, the Village will continue to fix the flooding issue at North Avenue & Glen Ellyn Road in addition to, undertaking improvements at the Menards Lift Station.



PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 797,787**	**$ 825,000**	**$ 849,113**	**$ 854,500**	**3.58%**
Taxes	796,238	820,500	845,786	850,500	3.66%
Investment Income	1,549	4,500	3,327	4,000	-11.11%
EXPENDITURES	**496,777**	**2,303,522**	**1,807,165**	**1,345,000**	**-41.61%**
Professional Services	113,242	427,600	104,322	362,500	-15.22%
Other Expenses	345,059	438,000	459,784	332,500	-24.09%
Capital Outlay	38,476	1,437,922	1,243,059	650,000	-54.80%
OTHER FINANCING SOURCES (USES)	**(390,000)**	**(600,000)**	**(600,000)**	**(60,000)**	**-90.00%**
Transfers From (To)	(390,000)	(600,000)	(600,000)	(60,000)	-90.00%
TOTAL CHANGE IN FUND BALANCE	**(88,990)**	**(2,078,522)**	**(1,558,052)**	**(550,500)**	**-73.51%**
Beginning of year Fund Balance	2,726,307	2,637,317	2,637,317	1,079,265	-59.08%
End of year Fund Balance	$ 2,637,317	$ 558,795	$ 1,079,265	$ 528,765	-5.37%

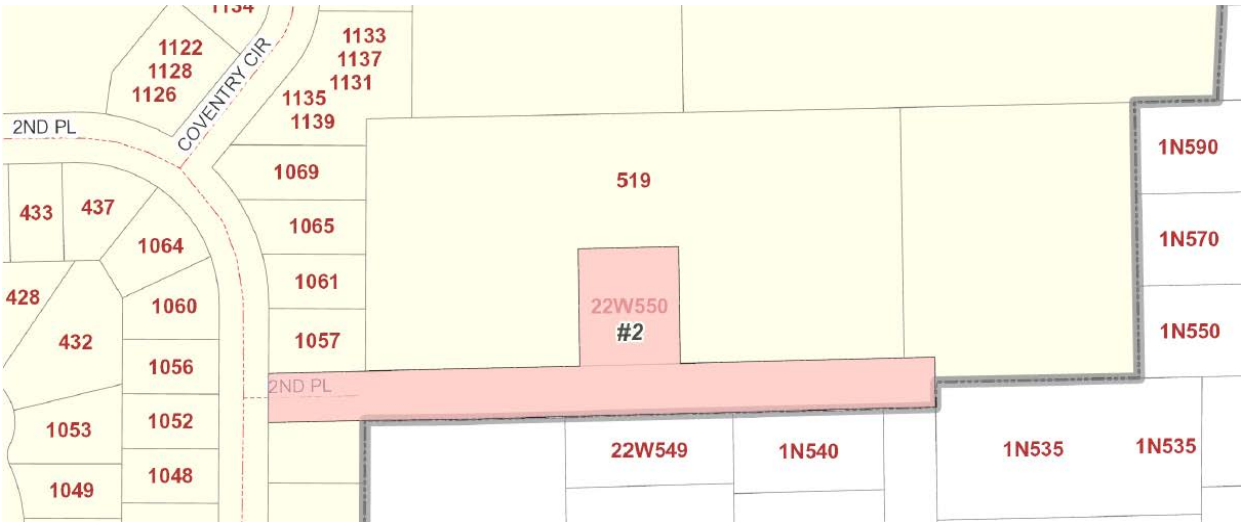
TAX INCREMENT FINANCING (T.I.F.) #2 FUND
Second Place

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

Special tax regulations permit the designation of tax receipts to be utilized for the benefit of improvement and rejuvenation of the district, utilizing incentives to investors, construction of infrastructure and other tools that reinvest in the district.

T.I.F. #2 was created in October of 2002 to account for the project costs and resources related to the road rights of way and one single family house Tax Increment Financing (TIF) District. TIF expenditures are funded by incremental property taxes that result from improving this portion of the Village.

In FY 2011, the Village used T.I.F. funds to complete construction along Second Place Road. In FY 2016, there is very little activity anticipated with this T.I.F. District.



2nd PLACE ROADWAY EXTENSION – Completed in 2011

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 877**	**$ 925**	**$ 629**	**$ 665**	**-28.11%**
Taxes	863	900	622	650	-27.78%
Investment Income	14	25	7	15	-40.00%
EXPENDITURES	**919**	**1,000**	**2,904**	**1,000**	**0.00%**
Professional Services	919	1,000	2,904	1,000	0.00%
TOTAL CHANGE IN FUND BALANCE	**(42)**	**(75)**	**(2,275)**	**(335)**	**346.67%**
Beginning of year Fund Balance	26,372	26,330	26,330	24,055	-8.64%
End of year Fund Balance	$ 26,330	$ 26,255	$ 24,055	$ 23,720	-9.66%

TAX INCREMENT FINANCING (T.I.F.) #3 FUND
North Avenue/Bloomingdale Road

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

Special tax regulations permit the designation of tax receipts to be utilized for the benefit of improvement and rejuvenation of the district, utilizing incentives to investors, construction of infrastructure and other tools that reinvest in the district.

T.I.F. #3 was created in February of 2004 to account for the project costs and resources related to the Bloomingdale Road and North Avenue Tax Increment Financing (TIF) District. TIF expenditures are funded by incremental property taxes that result from improving this portion of the Village.

T.I.F. #3 includes the shopping center at the southwest corner of Bloomingdale Road and North Avenue which has been revitalized with facade upgrades and new tenants including Valli Produce, Taco Bell, Chase Bank, and Kabuki. An 81 unit senior apartment project was completed in December, 2013 on the east side of Bloomingdale Road.

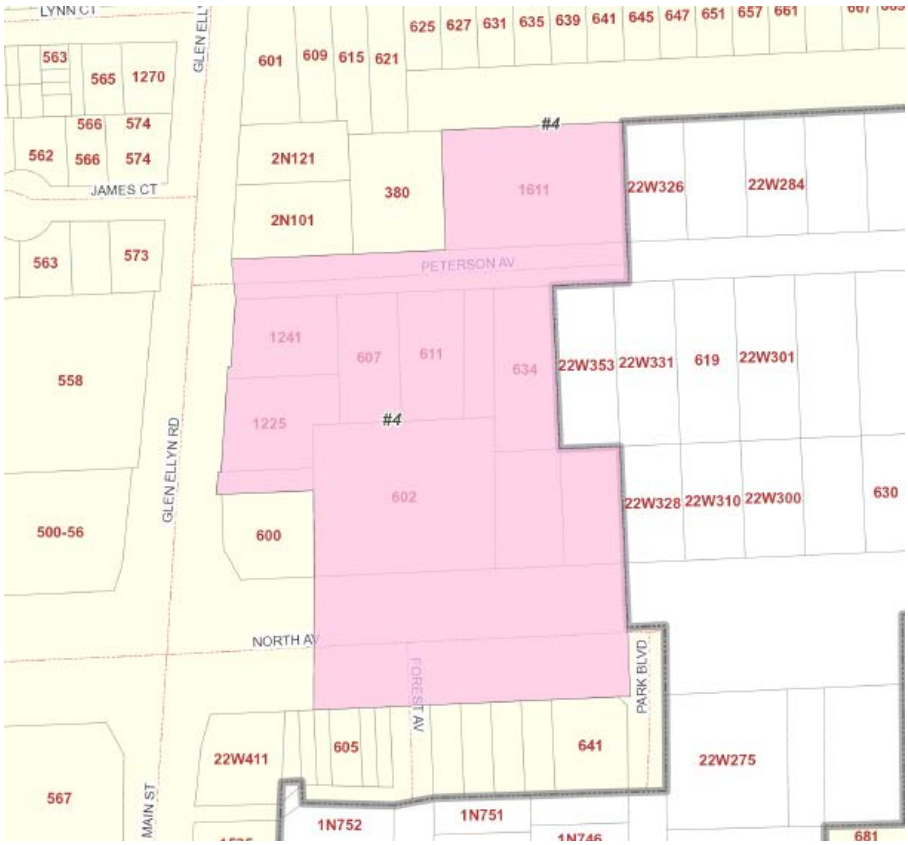
The Village has a standing agreement with Concorde Green Shopping Center to pay the interest expense for the redevelopment costs of the shopping center. The Village uses the T.I.F funds as well as an allocation of Municipal Sales Tax generated from the business located in that shopping center to pay this agreement's expense. This agreement will end when the T.I.F. expires in 2027.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 642,943**	**$ 678,200**	**$ 700,319**	**$ 820,200**	**20.94%**
Taxes	642,774	678,000	700,232	820,000	20.94%
Investment Income	169	200	87	200	0.00%
EXPENDITURES	**586,670**	**691,500**	**701,910**	**812,500**	**17.50%**
Professional Services	13,449	17,500	64,240	17,500	0.00%
Other Expenses	573,221	674,000	637,670	795,000	17.95%
TOTAL CHANGE IN FUND BALANCE	**56,273**	**(13,300)**	**(1,591)**	**7,700**	**-157.89%**
Beginning of year Fund Balance	70,565	126,838	126,838	125,247	-1.25%
End of year Fund Balance	$ 126,838	$ 113,538	$ 125,247	$ 132,947	17.09%

TAX INCREMENT FINANCING (T.I.F.) #4 FUND
Glen Ellyn Road/Petersen Avenue

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY



Special tax regulations permit the designation of tax receipts to be utilized for the benefit of improvement and rejuvenation of the district, utilizing incentives to investors, construction of infrastructure and other tools that reinvest in the district.

T.I.F. #4 was created in February of 2010 to account for the project costs and resources related to the Glen Ellyn Road and Petersen Avenue Tax Increment Financing (TIF) District. TIF expenditures are funded by incremental property taxes that result from improving this portion of the Village.

TIF #4 includes property northeast of North Avenue and Glen Ellyn Road including a vacant restaurant, vacant lots and small commercial parcels.

In FY 2016, the T.I.F. fund plans to begin the Peterson Avenue Road improvements.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 3,546**	**$ 3,600**	**$ 167**	**$ 650**	**-81.94%**
Taxes	3,464	3,500	-	500	-85.71%
Investment Income	82	100	167	150	50.00%
EXPENDITURES	**25,486**	**660,000**	**4,645**	**930,000**	**40.91%**
Professional Services	25,486	140,000	4,645	140,000	0.00%
Other Expenses	-	220,000	-	490,000	122.73%
Capital Outlay	-	300,000	-	300,000	0.00%
OTHER FINANCING SOURCES (USES)	**360,000**	**550,000**	**550,000**	**-**	**-100.00%**
Transfers From (To)	360,000	550,000	550,000	-	-100.00%
TOTAL CHANGE IN FUND BALANCE	**338,060**	**(106,400)**	**545,522**	**(929,350)**	**773.45%**
Beginning of year Fund Balance	154,269	492,329	492,329	1,037,851	110.80%
End of year Fund Balance	$ 492,329	$ 385,929	$ 1,037,851	$ 108,501	-71.89%

TAX INCREMENT FINANCING (T.I.F.) #5 FUND
President Street/North Avenue Fund

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

Special tax regulations permit the designation of tax receipts to be utilized for the benefit of improvement and rejuvenation of the district, utilizing incentives to investors.

T.I.F. #5 was created in February of 2014 to account for the project costs and resources related to the President Street/North Avenue Tax Increment Financing (TIF) District. TIF expenditures are funded by incremental property taxes that result from improving this portion of the Village.

The TIF District is a compact area, located southeast of the intersection of President Street and North Avenue. Approximately eight parcels are included in the TIF District. The current land uses include a mix of residential and commercial uses. This TIF District provides the Village with the possibility of bringing new development to an area that has become underutilized.

PROPOSED BUDGET CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
EXPENDITURES	**56,805**	**295,000**	**272,704**	**16,400**	**-94.44%**
Professional Services	56,310	15,000	8,133	15,000	0.00%
Materials & Supplies	-	-	770	1,400	100.00%
Other Expenses	495	-	-	-	0.00%
Capital Outlay	-	280,000	263,801	-	-100.00%
TOTAL CHANGE IN FUND BALANCE	**(56,805)**	**(295,000)**	**(272,704)**	**(16,400)**	**-94.44%**
Beginning of year Fund Balance	(275,713)	(332,518)	(332,518)	(605,222)	82.01%
End of year Fund Balance	$ (332,518)	$ (627,518)	$ (605,222)	$ (621,622)	-0.94%

SPECIAL SERVICE AREA #1 (S.S.A.) FUND

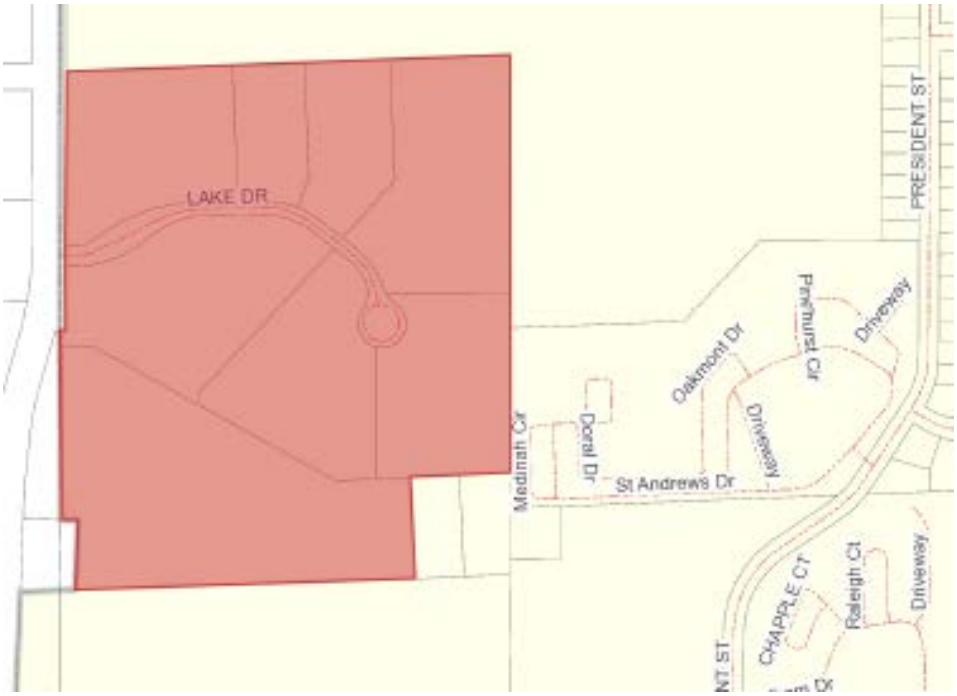
Glendale Lakes Business Park

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Village of Glendale Heights Special Service Area (SSA) No. 1 is located in the Glendale Lakes Business Park and was established in 1999 to provide special municipal services in addition to services that were already being provided by the Village. This SSA was formed to provide the necessary funding to complete roadway reconstruction for roads that are located within the SSA No. 1.

The Special Service Area No. 1 was also created so that annual taxes may be levied for the purposes provided for on property located within the SSA No.1 in addition to all other Village taxes. The special annual tax shall be limited so that the total of the SSA No. 1 tax does not exceed 0.1964% (or $0.1964 per $100.00) of the assessed value, as equalized, of the taxable personal property.

The Village of Glendale Heights Special Service Area No. 1 (Glendale Lakes Business Park) was established pursuant the provisions of Article VII, Section 6, of the Constitution of the State of Illinois, pursuant to the Special Service Area Tax Law, as amended [65 ILCS 200/27-5 et seq. (1996 State Bar Ed.)] and pursuant to the Revenue Act of 1939, as amended.



PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 14,255**	**$ 13,833**	**$ 13,845**	**$ 13,028**	**-5.82%**
Taxes	14,234	13,833	13,833	13,028	-5.82%
Investment Income	21	-	12	-	0.00%
OTHER FINANCING SOURCES (USES)	**(14,163)**	**(14,811)**	**(14,811)**	**(15,156)**	**2.33%**
Transfers From (To)	(14,163)	(14,811)	(14,811)	(15,156)	2.33%
TOTAL CHANGE IN FUND BALANCE	**92**	**(978)**	**(966)**	**(2,128)**	**117.59%**
Beginning of year Fund Balance	35,352	35,444	35,444	34,478	-2.73%
End of year Fund Balance	$ 35,444	$ 34,466	$ 34,478	$ 32,350	-6.14%

SPECIAL SERVICE AREA #2 (S.S.A.) FUND

Glendale Industrial Park

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Village of Glendale Heights Special Service Area (SSA) No. 2 is located in the Glendale Industrial Park and was established in 1999 to provide special municipal services in addition to services that were already being provided by the Village. This SSA was formed to provide the necessary funding to complete roadway reconstruction for roads that are located within the SSA No. 2.

The Special Service Area No. 2 was also created so that annual taxes may be levied for the purposes provided for on property located within the SSA No. 2 in addition to all other Village taxes. The special annual tax shall be limited so that the total of the SSA No. 2 tax does not exceed 0.332% (or $0.332 per $100.00) of the assessed value, as equalized, of the taxable personal property.

The Village of Glendale Heights Special Service Area No. 2 (Glendale Industrial Park) was established pursuant the provisions of Article VII, Section 6, of the Constitution of the State of Illinois, pursuant to the Special Service Area Tax Law, as amended [65 ILCS 200/27-5 et seq. (1996 State Bar Ed.)] and pursuant to the Revenue Act of 1939, as amended.

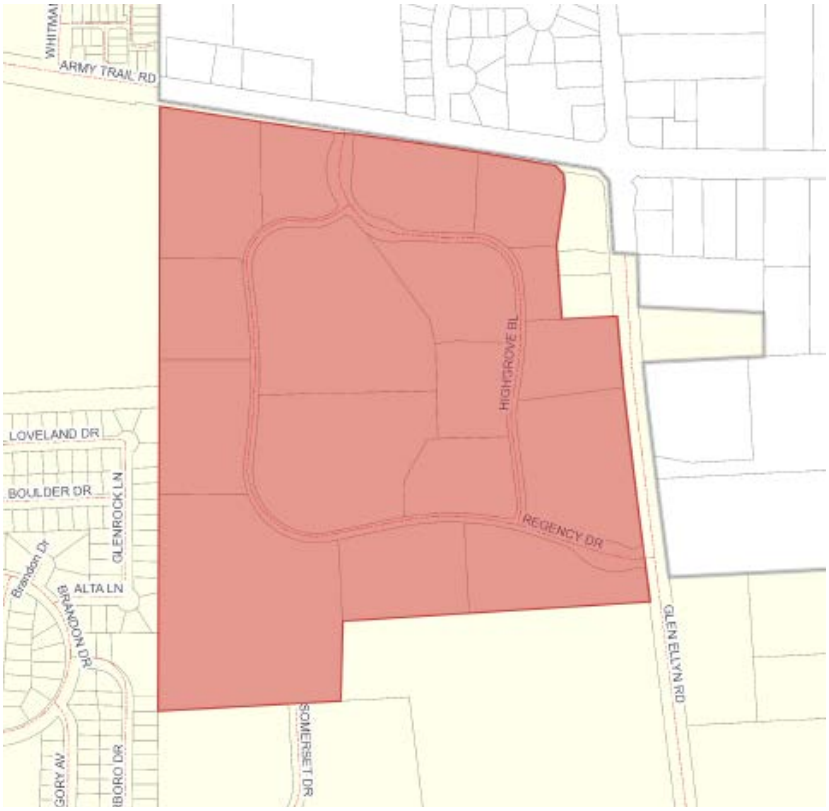
PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 41,277**	**$ 39,878**	**$ 38,752**	**$ 37,463**	**-6.06%**
Taxes	41,277	39,878	38,752	37,463	-6.06%
OTHER FINANCING SOURCES (USES)	**(40,866)**	**(39,878)**	**(39,878)**	**(38,445)**	**-3.59%**
Transfers From (To)	(40,866)	(39,878)	(39,878)	(38,445)	-3.59%
TOTAL CHANGE IN FUND BALANCE	**411**	**-**	**(1,126)**	**(982)**	**100.00%**
Beginning of year Fund Balance	(112,581)	(112,170)	(112,170)	(113,296)	1.00%
End of year Fund Balance	$ (112,170)	$ (112,170)	$ (113,296)	$ (114,278)	1.88%

SPECIAL SERVICE AREA #3 (S.S.A.) FUND

High Grove East Industrial Park

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY



The Village of Glendale Heights Special Service Area (SSA) No. 3 is located in the High Grove East Industrial Park and was established in 1999 to provide special municipal services in addition to services that were already being provided by the Village. This SSA was formed to provide the necessary funding to complete roadway reconstruction for roads that are located within the SSA No. 3.

The Special Service Area No. 3 was also created so that annual taxes may be levied for the purposes provided for on property located within the SSA No. 3 in addition to all other Village taxes. The special annual tax shall be limited so that the total of the SSA No. 3 tax does not exceed 0.2185% (or $0.2185 per $100.00) of the assessed value, as equalized, of the taxable personal property.

The Village of Glendale Heights Special Service Area No. 3 (High Grove East Industrial Park) was established pursuant the provisions of Article VII, Section 6, of the Constitution of the State of Illinois, pursuant to the Special Service Area Tax Law, as amended [65 ILCS 200/27-5 et seq. (1996 State Bar Ed.)] and pursuant to the Revenue Act of 1939, as amended.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 42,065**	**$ 42,265**	**$ 33,792**	**$ 37,578**	**-11.09%**
Taxes	42,065	42,265	33,792	37,578	-11.09%
OTHER FINANCING SOURCES (USES)	**(42,019)**	**(42,265)**	**(42,265)**	**(40,482)**	**-4.22%**
Transfers From (To)	(42,019)	(42,265)	(42,265)	(40,482)	-4.22%
TOTAL CHANGE IN FUND BALANCE	**46**	**-**	**(8,473)**	**(2,904)**	**100.00%**
Beginning of year Fund Balance	(38,091)	(38,045)	(38,045)	(46,518)	22.27%
End of year Fund Balance	$ (38,045)	$ (38,045)	$ (46,518)	$ (49,422)	29.90%

SPECIAL SERVICE AREA #4 (S.S.A.) FUND

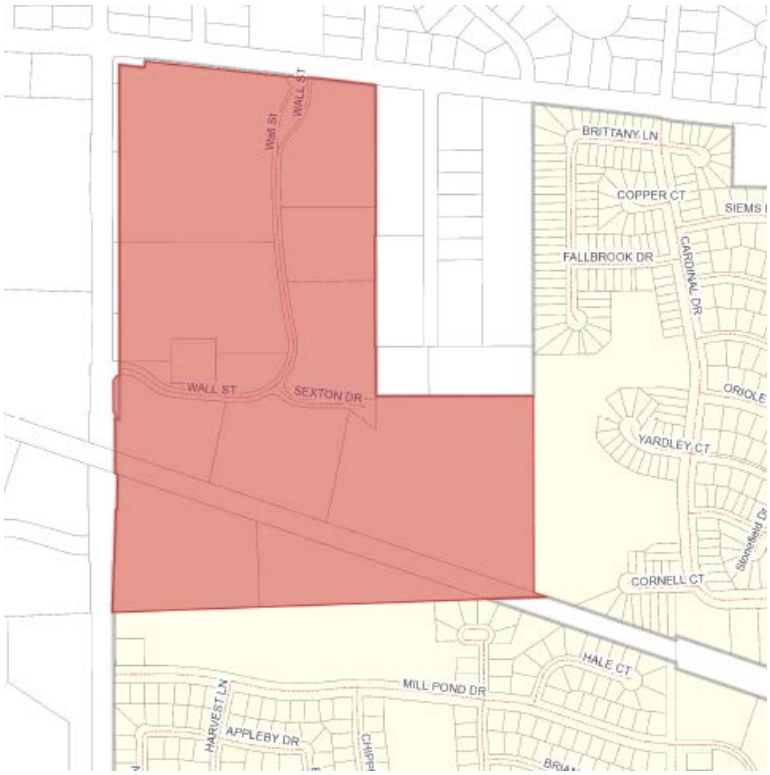
High Grove West Industrial Park

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Village of Glendale Heights Special Service Area (SSA) No. 4 is located in the High Grove West Industrial Park and was established in 1999 to provide special municipal services in addition to services that were already being provided by the Village. This SSA was formed to provide the necessary funding to complete roadway reconstruction for roads that are located within the SSA No. 4.

The Special Service Area No. 4 was also created so that annual taxes may be levied for the purposes provided for on property located within the SSA No. 4 in addition to all other Village taxes. The special annual tax shall be limited so that the total of the SSA No. 4 tax does not exceed 0.1383% (or $0.1383 per $100.00) of the assessed value, as equalized, of the taxable personal property.

The Village of Glendale Heights Special Service Area No. 4 (High Grove West Industrial Park) was established pursuant the provisions of Article VII, Section 6, of the Constitution of the State of Illinois, pursuant to the Special Service Area Tax Law, as amended [65 ILCS 200/27-5 et seq. (1996 State Bar Ed.)] and pursuant to the Revenue Act of 1939, as amended.



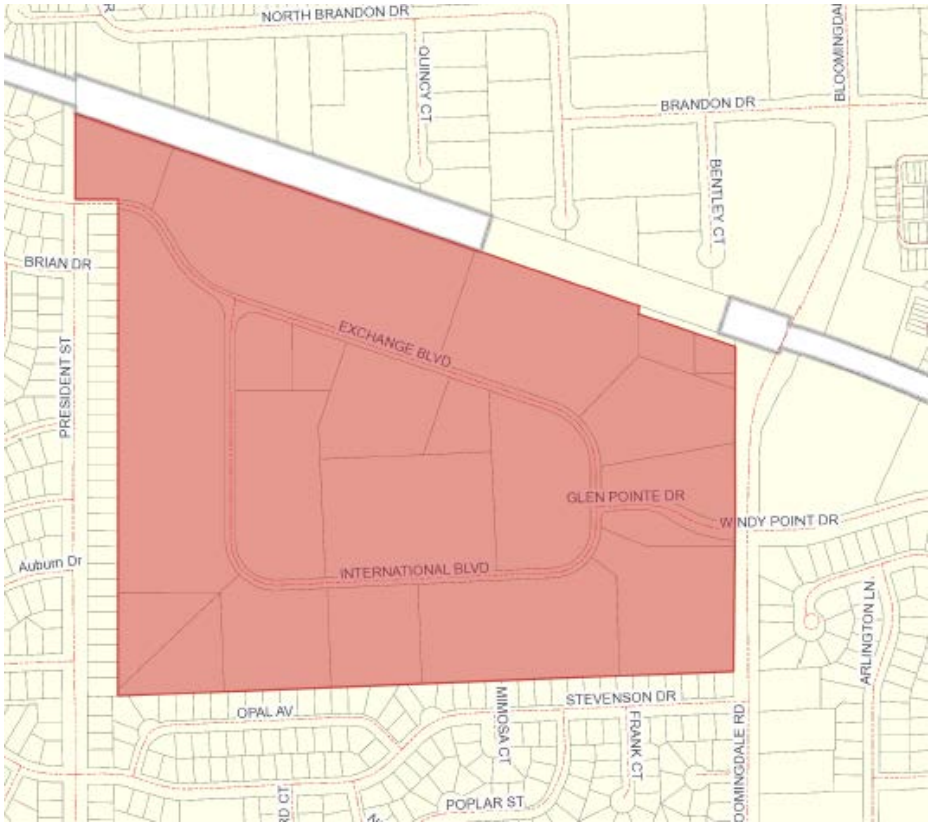
PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 23,182**	**$ 23,085**	**$ 22,354**	**$ 21,518**	**-6.79%**
Taxes	23,118	23,085	22,316	21,518	-6.79%
Investment Income	64	-	38	-	0.00%
OTHER FINANCING SOURCES (USES)	**(11,103)**	**(11,611)**	**(11,611)**	**(11,882)**	**2.33%**
Transfers From (To)	(11,103)	(11,611)	(11,611)	(11,882)	2.33%
TOTAL CHANGE IN FUND BALANCE	**12,079**	**11,474**	**10,743**	**9,636**	**-16.02%**
Beginning of year Fund Balance	110,384	122,463	122,463	133,206	8.77%
End of year Fund Balance	$ 122,463	$ 133,937	$ 133,206	$ 142,842	6.65%

SPECIAL SERVICE AREA #5 (S.S.A.) FUND

Glen Point Business Park

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY



The Village of Glendale Heights Special Service Area (SSA) No. 5 is located in the Glen Point Business Park and was established in 1999 to provide special municipal services in addition to services that were already being provided by the Village. This SSA was formed to provide the necessary funding to complete roadway reconstruction for roads that are located within the SSA No. 5.

The Special Service Area No. 5 was also created so that annual taxes may be levied for the purposes provided for on property located within the SSA No. 5 in addition to all other Village taxes. The special annual tax shall be limited so that the total of the SSA No. 5 tax does not exceed 0.1655% (or $0.1655 per $100.00) of the assessed value, as equalized, of the taxable personal property.

The Village of Glendale Heights Special Service Area No. 5 (Glen Point Business Park) was established pursuant the provisions of Article VII, Section 6, of the Constitution of the State of Illinois, pursuant to the Special Service Area Tax Law, as amended [65 ILCS 200/27-5 et seq. (1996 State Bar Ed.)] and pursuant to the Revenue Act of 1939, as amended.

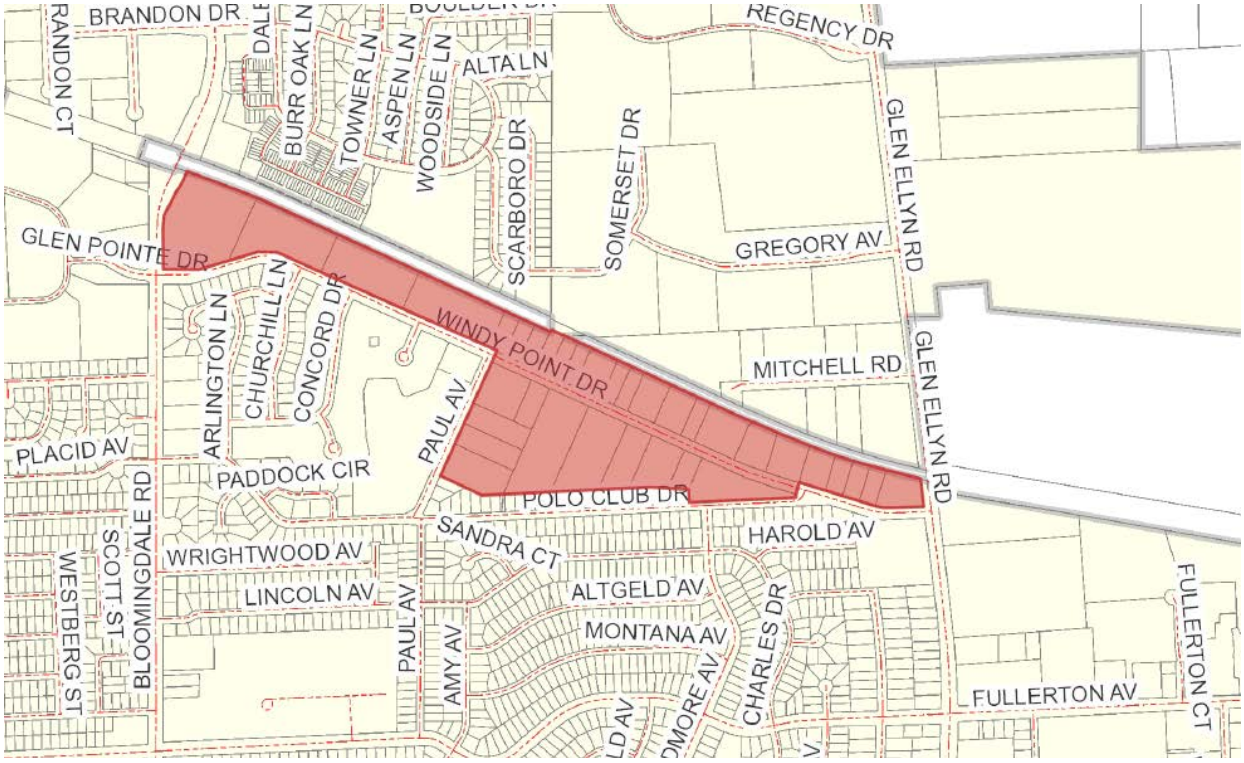
PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 33,743**	**$ 32,971**	**$ 29,779**	**$ 28,469**	**-13.65%**
Taxes	33,633	32,971	29,716	28,469	-13.65%
Investment Income	110	-	63	-	0.00%
OTHER FINANCING SOURCES (USES)	**(18,631)**	**(19,484)**	**(19,484)**	**(19,938)**	**2.33%**
Transfers From (To)	(18,631)	(19,484)	(19,484)	(19,938)	2.33%
TOTAL CHANGE IN FUND BALANCE	**15,112**	**13,487**	**10,295**	**8,531**	**-36.75%**
Beginning of year Fund Balance	195,129	210,241	210,241	220,536	4.90%
End of year Fund Balance	$ 210,241	$ 223,728	$ 220,536	$ 229,067	2.39%

SPECIAL SERVICE AREA #6 (S.S.A.) FUND

Polo Club Heights Industrial Park

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY



The Village of Glendale Heights Special Service Area (SSA) No. 6 is located in the Polo Club Heights Industrial Park and was established in 1999 to provide special municipal services in addition to services that were already being provided by the Village. This SSA was formed to provide the necessary funding to complete roadway reconstruction for roads that are located within the SSA No. 6.

The Special Service Area No. 6 was also created so that annual taxes may be levied for the purposes provided for on property located within the SSA No. 6 in addition to all other Village taxes. The special annual tax shall be limited so that the total of the SSA No. 6 tax does not exceed 0.251% (or $0.251 per $100.00) of the assessed value, as equalized, of the taxable personal property.

The Village of Glendale Heights Special Service Area No. 6 (Polo Club Heights Industrial Park) was established pursuant the provisions of Article VII, Section 6, of the Constitution of the State of Illinois, pursuant to the Special Service Area Tax Law, as amended [65 ILCS 200/27-5 et seq. (1996 State Bar Ed.)] and pursuant to the Revenue Act of 1939, as amended.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 32,549**	**$ 31,172**	**$ 31,515**	**$ 28,944**	**-7.15%**
Taxes	32,511	31,172	31,489	28,944	-7.15%
Investment Income	38	-	26	-	0.00%
OTHER FINANCING SOURCES (USES)	**(16,140)**	**(16,879)**	**(16,879)**	**(17,272)**	**2.33%**
Transfers From (To)	(16,140)	(16,879)	(16,879)	(17,272)	2.33%
TOTAL CHANGE IN FUND BALANCE	**16,409**	**14,293**	**14,636**	**11,672**	**-18.34%**
Beginning of year Fund Balance	58,019	74,428	74,428	89,064	19.66%
End of year Fund Balance	$ 74,428	$ 88,721	$ 89,064	$ 100,736	13.54%

SPECIAL SERVICE AREA #7 (S.S.A.) FUND

Sawko Industrial Park

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Village of Glendale Heights Special Service Area (SSA) No. 7 is located in the Sawko Industrial Park and was established in 1999 to provide special municipal services in addition to services that were already being provided by the Village. This SSA was formed to provide the necessary funding to complete roadway reconstruction for roads that are located within the SSA No. 7.

The Special Service Area No. 7 was also created so that annual taxes may be levied for the purposes provided for on property located within the SSA No. 7 in addition to all other Village taxes. The special annual tax shall be limited so that the total of the SSA No. 7 tax does not exceed 0.3001% (or $0.3001 per $100.00) of the assessed value, as equalized, of the taxable personal property.

The Village of Glendale Heights Special Service Area No. 7 (Sawko Industrial Park) was established pursuant the provisions of Article VII, Section 6, of the Constitution of the State of Illinois, pursuant to the Special Service Area Tax Law, as amended [65 ILCS 200/27-5 et seq. (1996 State Bar Ed.)] and pursuant to the Revenue Act of 1939, as amended.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 18,154**	**$ 17,128**	**$ 16,937**	**$ 15,750**	**-8.05%**
Taxes	18,017	17,128	16,859	15,750	-8.05%
Investment Income	137	-	78	-	0.00%
TOTAL CHANGE IN FUND BALANCE	**18,154**	**17,128**	**16,937**	**15,750**	**-8.05%**
Beginning of year Fund Balance	250,926	269,080	269,080	286,017	6.29%
End of year Fund Balance	$ 269,080	$ 286,208	$ 286,017	$ 301,767	5.44%

SPECIAL SERVICE AREA #8 (S.S.A.) FUND

Glendale Heights Business Park

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Village of Glendale Heights Special Service Area (SSA) No. 8 is located in the Glendale Heights Business Park and was established in 1999 to provide special municipal services in addition to services that were already being provided by the Village. This SSA was formed to provide the necessary funding to complete roadway reconstruction for roads that are located within the SSA No. 8.

The Special Service Area No. 8 was also created so that annual taxes may be levied for the purposes provided for on property located within the SSA No. 8 in addition to all other Village taxes. The special annual tax shall be limited so that the total of the SSA No. 8 tax does not exceed 0.54% (or $0.54 per $100.00) of the assessed value, as equalized, of the taxable personal property.

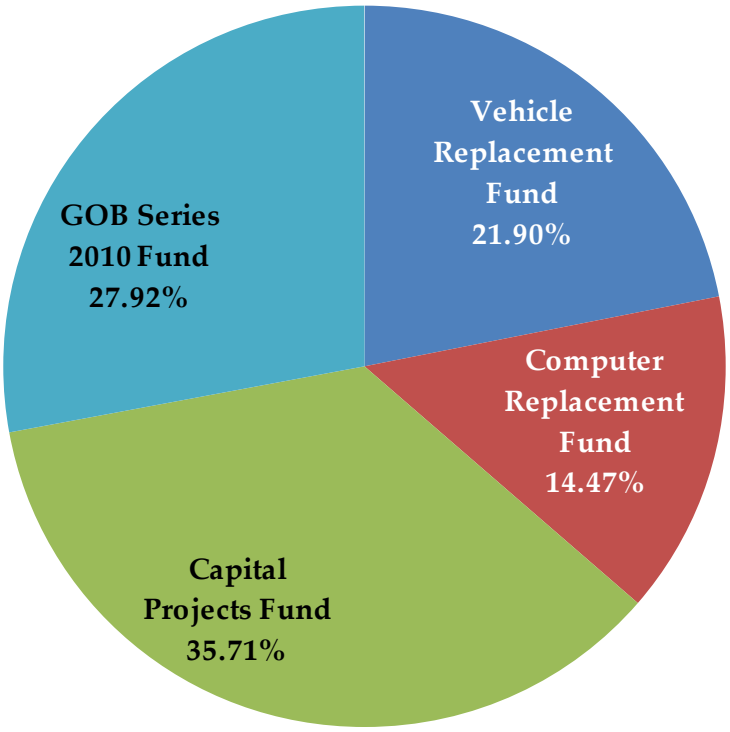
The Village of Glendale Heights Special Service Area No. 8 (Glendale Heights Business Park) was established pursuant the provisions of Article VII, Section 6, of the Constitution of the State of Illinois, pursuant to the Special Service Area Tax Law, as amended [65 ILCS 200/27-5 et seq. (1996 State Bar Ed.)] and pursuant to the Revenue Act of 1939, as amended.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 25,620**	**$ 25,776**	**$ 26,077**	**$ 26,037**	**1.01%**
Taxes	25,561	25,776	26,037	26,037	1.01%
Investment Income	59	-	40	-	0.00%
TOTAL CHANGE IN FUND BALANCE	**25,620**	**25,776**	**26,077**	**26,037**	**1.01%**
Beginning of year Fund Balance	100,148	125,768	125,768	151,845	20.73%
End of year Fund Balance	$ 125,768	$ 151,544	$ 151,845	$ 177,882	17.38%

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.



VEHICLE REPLACEMENT FUND

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Vehicle Replacement Fund (VRF) is a Capital Reserve Fund and as such is designed to build a reserve of funds for the future purchase of Vehicles, Equipment, and HVAC units by all Village Departments. Revenues in this fund come from transfers from all departments with vehicles and from proceeds of vehicles which may be sold. Expenses in this fund are the actual purchase of vehicles and equipment by the Village.

Every year during the budget process the schedule of vehicles and equipment for replacement is updated to ensure that accurate vehicle lives and replacement costs are included in the replacement schedule. Each department then submits their requests for replacement for the upcoming year and collectively the VRF committee approves the requests for replacement. The need to replace a vehicle is based on the vehicle's actual condition, number of miles/hours of use, maintenance history and projected future maintenance costs as well as an analysis of the type of vehicle replacement that is needed, and if other options exist for not replacing the vehicle. If a department requests to upgrade a vehicle from its original replacement model, the cost difference is budgeted in the respective department's budget.

Based on the approved budget, each fund transfers its contributions to the VRF on a quarterly basis throughout the year. Planning for the replacement of vehicles in this manner levels out the financial impact that replacing an expensive vehicle or several vehicles at once will have on a department's operating budget and fund in any given year.

Due to the decline in the economy, the vehicle replacement fund has been short funded in recent years based on the estimated required contribution for each fund; General Fund, Environmental Fund, Golf Fund, Parks & Recreation Fund, and the ESDA Fund. This upcoming year, each fund is contributing only the amount necessary to fund its own scheduled vehicles that are budgeted to be replaced in FY 2016.

CAPITAL OUTLAY

Vehicle and Equipment Items to be Replaced:

Senior Center Bus - DCEO Grant Funding	75,000
Police Vehicles	42,596
Golf Grounds Unit - #1005 Bunker	11,500
Public Works Unit #654 - Van	22,000
Hesco Pump/Light Trailer	25,000

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 103,672**	**$ 37,500**	**$ 96,257**	**$ 127,000**	**238.67%**
Intergovernmental Revenue	-	-	-	75,000	100.00%
Investment Income	7,165	7,500	8,773	2,000	-73.33%
Other Income	96,507	30,000	87,484	50,000	0.00%
EXPENDITURES	**428,743**	**561,349**	**592,813**	**176,096**	**-68.63%**
Capital Outlay	428,743	561,349	592,813	176,096	-68.63%
OTHER FINANCING SOURCES (USES)	**296,715**	**50,200**	**130,898**	**85,933**	**71.18%**
Transfers From (To)	296,715	50,200	130,898	85,933	71.18%
TOTAL CHANGE IN FUND BALANCE	**(28,356)**	**(473,649)**	**(365,658)**	**36,837**	**-107.78%**
Beginning of year Fund Balance	2,630,130	2,601,774	2,601,774	2,236,116	-14.05%
End of year Fund Balance	$ 2,601,774	$ 2,128,125	$ 2,236,116	$ 2,272,953	6.81%

COMPUTER REPLACEMENT FUND

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Computer Replacement Fund is a Capital Reserve Fund and as such is designed to build a reserve of funds for the future purchase of hardware and software licenses by all Village departments. Revenues in this fund come from transfers from all departments with computers. Expenses in this fund are the actual purchase of hardware and software by the Village.

Examples of assets in the Computer Replacement Fund include computers, software licenses, servers, and network equipment. Each asset's replacement cost and useful life is evaluated and contributions to this fund are determined during the annual budget process.

Due to a recovering economy, the Village decided to delay contribution into this fund in FY 15/16. The Fund is considered to have been fully funded up until FY 2015.

CAPITAL OUTLAY

P.C. Hardware	
Desktop Computer Replacements (17)	21,900
Laptop Replacements (12)	19,500
Other Computer Equipment	
Smart UPS (7)	6,644
Firebox Core	4,000
Licensing upgrade to Microsoft 2013	71,000
Netgear Switch	3,000
Access Points (5)	3,512

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 161**	**$ 200**	**$ 99**	**$ 150**	**-25.00%**
Investment Income	161	200	99	150	-25.00%
EXPENDITURES	**65,047**	**93,828**	**40,445**	**129,556**	**38.08%**
Capital Outlay	65,047	93,828	40,445	129,556	38.08%
OTHER FINANCING SOURCES (USES)	**112,272**	**-**	**-**	**-**	**0.00%**
Transfers From (To)	112,272	-	-	-	0.00%
TOTAL CHANGE IN FUND BALANCE	**47,386**	**(93,628)**	**(40,346)**	**(129,406)**	**38.21%**
Beginning of year Fund Balance	315,123	362,509	362,509	322,163	-11.13%
End of year Fund Balance	$ 362,509	$ 268,881	$ 322,163	$ 192,757	-28.31%

CAPITAL PROJECTS FUND

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Capital Projects Fund was created to account for the cost associated with various capital improvements throughout the Village. It is funded by grants, operating transfers from other funds, and bond proceeds.

CAPITAL OUTLAY

Parks And Grounds

Camera Park basketball court refill and paint	6,000
Millennium Park basketball court refill and paint	3,000
Project engineering for FY 2017	5,000
Park/parking lot improvements	17,700
Gladstone Park Shelter Removal	10,000
Hesterman Streambank Stabilization Project	220,000
Taylor Rental Facility/Parks & Fleets Building Renovations	33,000
Park improvements	25,000

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 29,118**	**$ -**	**$ 24**	**$ 25,000**	**100.00%**
Investment Income	4	-	24	-	0.00%
Other Income	29,115	-	-	25,000	0.00%
EXPENDITURES	**70,800**	**322,341**	**275,500**	**319,700**	**-0.82%**
Capital Outlay	70,800	322,341	275,500	319,700	-0.82%
OTHER FINANCING SOURCES (USES)	**128,000**	**322,341**	**322,341**	**294,700**	**-8.58%**
Transfers From (To)	128,000	322,341	322,341	294,700	-8.58%
TOTAL CHANGE IN FUND BALANCE	**86,318**	**-**	**46,865**	**-**	**0.00%**
Beginning of year Fund Balance	(40,168)	46,150	46,150	93,015	101.55%
End of year Fund Balance	$ 46,150	$ 46,150	$ 93,015	$ 93,015	101.55%

RECREATIONAL EQUIPMENT REPLACEMENT FUND

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

This program is for the purpose of establishing reserve funds to purchase replacement recreation fitness equipment when the condition of such equipment reaches a deteriorated condition for continued use.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 20**	**$ -**	**$ 20**	**$ -**	**0.00%**
Investment Income	20	-	20	-	0.00%
OTHER FINANCING SOURCES (USES)	**-**	**(45,000)**	**(45,000)**	**-**	**-100.00%**
Transfers From (To)	-	(45,000)	(45,000)	-	-100.00%
TOTAL CHANGE IN FUND BALANCE	**20**	**(45,000)**	**(44,980)**	**-**	**-100.00%**
Beginning of year Fund Balance	80,162	80,182	80,182	35,202	-56.10%
End of year Fund Balance	$ 80,182	$ 35,182	$ 35,202	$ 35,202	0.06%

GENERAL OBLIGATION BONDS (G.O.B.) SERIES 2010 FUND

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

This fund was established to account for specific capital expenditures identified to be paid from the 2010 Series General Obligation Bond proceeds.

Civic Center Front Entrance Improvements

Despite the economic challenges the Village has been faced with in the recent years, the Village has been able to complete many community improvement projects and accomplish several goals. The Village took advantage of the Build America Bonds that were offered as part of the American Reinvestment and Recovery Act in 2009 and 2010. These federally subsidized bonds offered a unique opportunity to borrow money for infrastructure improvements at very low rates, offsetting 35 percent of the interest costs of the bond. Based upon the Community Survey done in 2004, and the Capital Projects planning and feasibility studies that followed, the Village was in a good position to proceed with several long awaited projects.

New Police Department

In 2010, the Village sold $29,940,000 in Build America Bonds to finance the accelerated Capital Project Plan. In addition to bond proceeds, the Village was granted $3,141,858 in Federal, State and Local grants to complete the Sports Hub, Police Department, and Civic Center Improvements. The Village Board also approved a transfer of $2,464,190 in General and Recreation Fund reserves to finance capital improvements.

Flow Rider

The Build America Bonds provided the Village with a unique and timely opportunity to take advantage of a financing opportunity to accelerate its Capital Projects Plan. Without the sale of these bonds and the Board's initiation of dedicating dollars to capital outlay, the Village would have not been able to afford

the necessary capital projects it has been able to complete since 2010. Due to the board's action to accelerate the completion of its Capital Projects Plan, the Village will be able to have minimal capital needs for years to come.

Glendale Lakes Golf Patio

This bond fund was able to finance the following capital improvement projects:

- New Police Department Building
- Village Hall Renovations
- Sports Hub
- Village Aquatic Park Equipment & Upgrades
- W.P.C.F. Tertiary Filter Replacements
- W.P.C.F. Digester Upgrades
- New Parking Lots for the Village Hall and Aquatic Center
- Golf Course Patio and Kitchen Upgrades
- Civic Center Wayfinding Signs

FY 2015/16 GOALS AND OBJECTIVES

- Order and install Wayfinding signs for the entire Village Campus, including the installation of 2 new electronic signs off of Fullerton Road
- Repair and professionally landscape the retention pond located in front of the Civic Center
- Upgrade windows on the south and east side of the Civic Center with new double pane windows.
- Complete budgeted upgrades to the council chamber.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 2,699,020**	**$ 286,881**	**$ 37,212**	**$ 250,000**	**-12.86%**
Investment Income	6,106	-	331	-	0.00%
Other Income	2,692,914	286,881	36,881	250,000	-12.86%
EXPENDITURES	**3,173,506**	**250,000**	**333,814**	**250,000**	**0.00%**
Capital Outlay	3,173,506	250,000	333,814	250,000	0.00%
OTHER FINANCING SOURCES (USES)	**25,000**	**-**	**-**	**-**	**0.00%**
Transfers From (To)	25,000	-	-	-	0.00%
TOTAL CHANGE IN FUND BALANCE	**(449,486)**	**36,881**	**(296,602)**	**-**	**-100.00%**
Beginning of year Fund Balance	1,830,694	1,381,208	1,381,208	1,084,606	-21.47%
End of year Fund Balance	$ 1,381,208	$ 1,418,089	$ 1,084,606	$ 1,084,606	-23.52%

DEBT SERVICE FUND

FUND DESCRIPTION

Debt Service Funds are established to account for the accumulation of resources for, and the payment of, long-term principal, interest and related costs. These obligations represent the Village's annual installment payments of principal and interest for previous capital projects or acquisitions funded through debt financing. The Village currently has five outstanding bond issues:

- 2006 General Obligation Bonds
- 2007 General Obligation Bonds
- 2008 General Obligation Bonds
- 2009 General Obligation Build America Bonds
- 2010 General Obligation Build America Bonds

Financing is provided by an annual Property Tax Levy and operating transfers from other funds.

LEGAL DEBT MARGIN

Under the 1970 Illinois Constitution, there is no legal debt limit for home rule municipalities except as set by the General Assembly. To date, the Illinois General Assembly has set no limits for home rule municipalities. The Village is a home rule municipality.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 2,490,853**	**$ 2,568,068**	**$ 2,566,302**	**$ 2,534,184**	**-1.32%**
Taxes	1,921,870	2,009,012	2,016,040	2,073,646	3.22%
Investment Income	249	-	196	250	100.00%
Other Income	568,734	559,056	550,066	460,288	-17.67%
EXPENDITURES	**5,083,959**	**5,173,437**	**5,086,283**	**5,084,887**	**-1.71%**
Professional Services	642	800	855	855	6.88%
Other Expenses	5,083,317	5,172,637	5,085,428	5,084,032	-1.71%
OTHER FINANCING SOURCES (USES)	**2,498,299**	**2,605,369**	**2,972,069**	**2,550,899**	**-2.09%**
Transfers From (To)	2,498,299	2,605,369	2,972,069	2,550,899	-2.09%
TOTAL CHANGE IN FUND BALANCE	**(94,807)**	**-**	**452,088**	**196**	**100.00%**
Beginning of year Fund Balance	(357,242)	(452,049)	(452,049)	39	-100.01%
End of year Fund Balance	$ (452,049)	$ (452,049)	$ 39	$ 235	-100.05%

DEBT SERVICE SCHEDULES

OVERVIEW

2006 General Obligation Bonds:

Purpose:	Road Construction/Re-construction SSA's #1 - 6
Maturity Date:	April 21, 2021
Original Principal Amount:	$3,000,000
Investment Rating:	Aa2 (Moody's)
Principal Outstanding:	$1,620,000
Interest:	$239,800
Funding Sources:	Transfer from General Fund, Special Service Area Tax Levy

2007 General Obligation Bonds

Purpose:	Reskin Park, Senior Center, Historic House, Campus Parking, Schmale Road Fencing
Maturity Date:	December 15, 2022
Original Principal Amount:	$5,475,000
Investment Rating:	Aa2 (Moody's)
Principal Outstanding:	$4,060,000
Interest:	$745,212
Funding Sources:	Property Taxes Levied

2008 General Obligation Bonds

Purpose:	2009 Accelerated Road Program, CDBG Match
Maturity Date:	December 15, 2018
Original Principal Amount:	$5,000,000
Investment Rating:	Aa2 (Moody's)
Principal Outstanding:	$2,255,000
Interest:	$216,712
Funding Sources:	Home Rule Sales Tax transferred from Infrastructure Fund

DEBT SERVICE SCHEDULES (cont.)

OVERVIEW

2009 General Obligation Bonds: Build America Bonds

Purpose:	WPCF Tertiary Filter Design Engineering, New Police Department Engineering and Architectural Fees, 2010 Accelerated Road Program, Sewer Slip Lining Projects, Bloomingdale Road Water Main Replacement, Senior Center, CDBG Match
Maturity Date:	December 15, 2029
Original Principal Amount:	$8,825,000
Investment Rating:	Aa2 (Moody's)
Principal Outstanding:	$5,805,000
Interest:	$1,537,796
Treasury Rebate:	($538,227)
Funding Sources:	Property Taxes Levied, Water & Sewer Receipts, Home Rule Sales Tax transferred from Infrastructure Fund

2010 General Obligation: Build America Bonds

Purpose:	New Police Department Building, Village Hall Renovations, Sports Hub, Village Aquatic Park Equipment & Upgrades, WPCF Tertiary Filter Replacements, WPCF Digester Upgrades, New Parking Lots for the Village Hall and Aquatic Center, Golf Course Patio and Kitchen Upgrades, Detention Pond at Civic Center Improvements, and Civic Center Wayfinding Signs, CDBG Match
Maturity Date:	December 15, 2035
Original Principal	$29,940,000
Investment Rating:	Aa2 (Moody's)
Principal Outstanding:	$27,030,000
Interest:	$15,470,890
Treasury Rebate:	($5,414,811)
Funding Sources:	Property Taxes Levied, Water & Sewer Receipts transferred from Environmental Fund, and General Fund Reserves Pledge

DEBT SERVICE SCHEDULES

ANNUAL PRINCIPAL PAYMENTS – GENERAL OBLIGATION DEBT

Fiscal Year	Series 2006	Series 2007	Series 2008	Series 2009	Series 2010	Total
2016	225,000	440,000	525,000	690,000	1,235,000	3,115,000
2017	240,000	460,000	550,000	720,000	1,265,000	3,235,000
2018	260,000	480,000	575,000	740,000	1,290,000	3,345,000
2019	280,000	495,000	605,000	775,000	1,340,000	3,495,000
2020	300,000	515,000	-	805,000	1,395,000	3,015,000
2021	315,000	535,000	-	245,000	1,430,000	2,525,000
2022	-	555,000	-	255,000	1,505,000	2,315,000
2023	-	580,000	-	265,000	1,565,000	2,410,000
2024	-	-	-	280,000	1,635,000	1,915,000
2025	-	-	-	300,000	1,690,000	1,990,000
2026	-	-	-	130,000	1,780,000	1,910,000
2027	-	-	-	140,000	1,250,000	1,390,000
2028	-	-	-	145,000	1,310,000	1,455,000
2029	-	-	-	155,000	1,365,000	1,520,000
2030	-	-	-	160,000	1,435,000	1,595,000
2031	-	-	-	-	1,510,000	1,510,000
2032	-	-	-	-	725,000	725,000
2033	-	-	-	-	765,000	765,000
2034	-	-	-	-	805,000	805,000
2035	-	-	-	-	845,000	845,000
2036	-	-	-	-	890,000	890,000
Total	**1,620,000**	**4,060,000**	**2,255,000**	**5,805,000**	**27,030,000**	**40,770,000**

DEBT SERVICE SCHEDULES

ANNUAL INTEREST PAYMENTS – GENERAL OBLIGATION DEBT

Fiscal Year	Series 2006	Series 2007	Series 2008	Series 2009	Series 2009 Treasury Rebate	Series 2010	Series 2010 Treasury Rebate	Total
2016	64,800	156,425	83,318	259,315	(90,760)	1,402,374	(490,831)	1,384,641
2017	55,800	139,925	64,944	232,750	(81,463)	1,359,766	(475,915)	1,295,807
2018	46,200	122,675	45,006	203,950	(71,383)	1,310,748	(458,762)	1,198,434
2019	35,800	104,675	23,444	174,350	(61,023)	1,257,535	(440,137)	1,094,644
2020	24,600	86,112	-	141,413	(49,494)	1,200,585	(420,205)	983,011
2021	12,600	66,800	-	105,188	(36,816)	1,135,020	(397,257)	885,535
2022	-	45,400	-	93,856	(32,850)	1,065,308	(372,858)	798,856
2023	-	23,200	-	81,744	(28,610)	990,810	(346,784)	720,360
2024	-	-	-	68,825	(24,089)	911,778	(319,122)	637,392
2025	-	-	-	54,825	(19,189)	827,575	(289,651)	573,560
2026	-	-	-	39,075	(13,676)	738,850	(258,598)	505,651
2027	-	-	-	32,250	(11,288)	643,620	(225,267)	439,315
2028	-	-	-	24,725	(8,654)	575,495	(201,423)	390,143
2029	-	-	-	16,931	(5,925)	502,790	(175,977)	337,819
2030	-	-	-	8,600	(3,010)	425,668	(148,984)	282,274
2031	-	-	-	-	-	341,720	(119,602)	222,118
2032	-	-	-	-	-	251,875	(88,156)	163,719
2033	-	-	-	-	-	206,563	(72,297)	134,266
2034	-	-	-	-	-	158,750	(55,563)	103,187
2035	-	-	-	-	-	108,438	(37,953)	70,485
2036	-	-	-	-	-	55,625	(19,469)	36,156
Total	**239,800**	**745,212**	**216,712**	**1,537,797**	**(538,230)**	**15,470,893**	**(5,414,811)**	**12,257,373**

DEBT SERVICE SCHEDULES

ANNUAL DEBT SERVICE PAYMENTS – GENERAL OBLIGATION DEBT

Fiscal Year	Principal	Interest	Treasury Rebate	Total
2016	3,115,000	1,966,232	(581,591)	4,499,641
2017	3,235,000	1,853,185	(557,378)	4,530,807
2018	3,345,000	1,728,579	(530,145)	4,543,434
2019	3,495,000	1,595,804	(501,160)	4,589,644
2020	3,015,000	1,452,710	(469,699)	3,998,011
2021	2,525,000	1,319,608	(434,073)	3,410,535
2022	2,315,000	1,204,564	(405,708)	3,113,856
2023	2,410,000	1,095,754	(375,394)	3,130,360
2024	1,915,000	980,603	(343,211)	2,552,392
2025	1,990,000	882,400	(308,840)	2,563,560
2026	1,910,000	777,925	(272,274)	2,415,651
2027	1,390,000	675,870	(236,555)	1,829,315
2028	1,455,000	600,220	(210,077)	1,845,143
2029	1,520,000	519,721	(181,902)	1,857,819
2030	1,595,000	434,268	(151,994)	1,877,274
2031	1,510,000	341,720	(119,602)	1,732,118
2032	725,000	251,875	(88,156)	888,719
2033	765,000	206,563	(72,297)	899,266
2034	805,000	158,750	(55,563)	908,187
2035	845,000	108,438	(37,953)	915,485
2036	890,000	55,625	(19,469)	926,156
Total	**40,770,000**	**18,210,414**	**(5,953,041)**	**53,027,373**

PROPRIETARY FUNDS
ENTERPRISE FUNDS

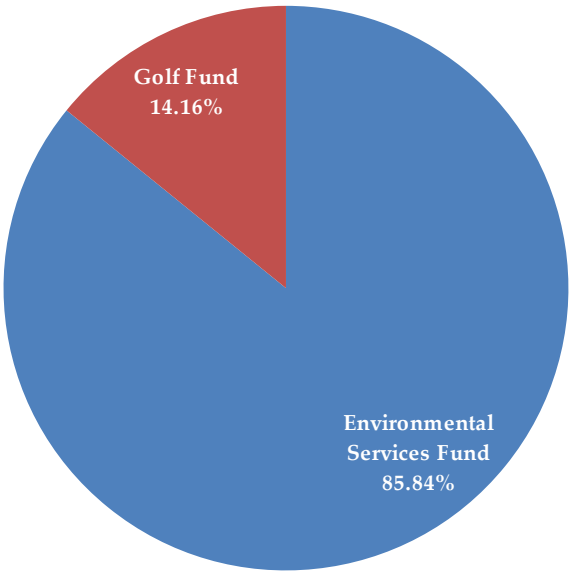
Proprietary funds account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

The Village reports the following major proprietary funds:

ENTERPRISE FUNDS: These funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise.

Environmental Service Fund
The fund accounts for the provision of water, sewer and wastewater 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 Fund
The fund accounts for the operational activities of a municipal golf course. Activities include, but are not limited to, course construction, including clubhouses and maintenance facilities, operations, maintenance and financing.



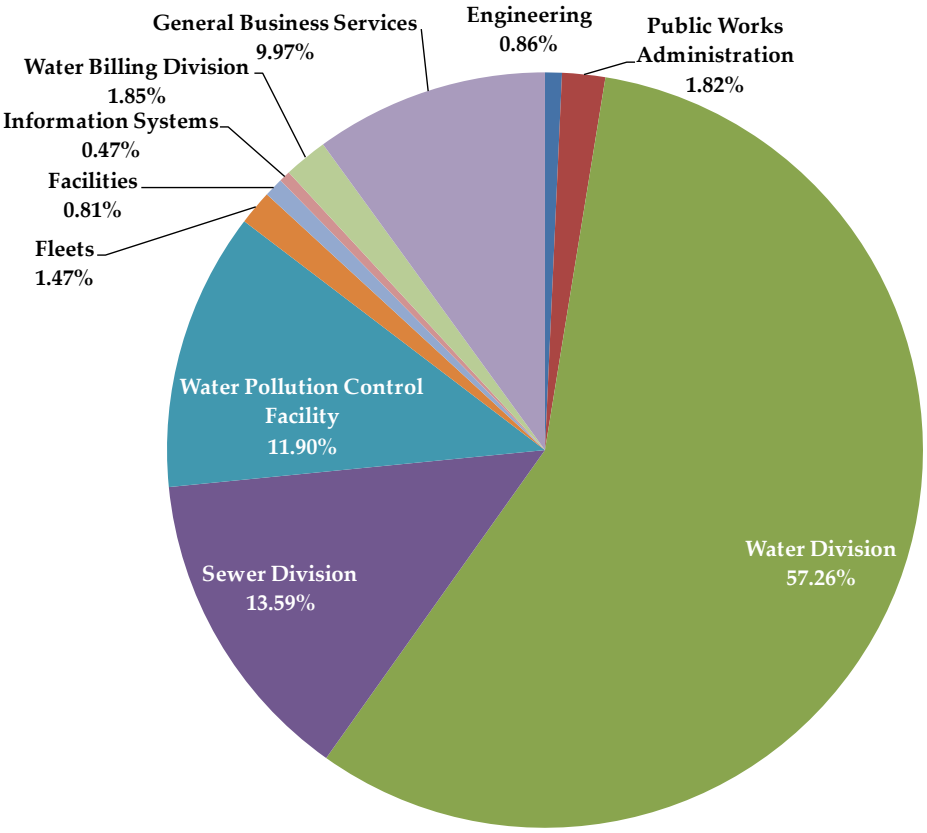
ENVIRONMENTAL SERVICES

FUND DESCRIPTION

The Village of Glendale Heights Environmental Services Fund was established to manage the provision of Water, Sewer and Treatment Services to the residents of the Village of Glendale Heights. All activities necessary to provide such services are accounted for in this fund including, but not limited to, Administration, Operations and Maintenance, Financing and related Debt Service, Billing and Collection.

TOTAL OPERATING BUDGET
$10,349,834

ANNUAL EXPENSES BY DIVISION



ENVIRONMENTAL SERVICE FUND
FY 2015/16 BUDGETED INCOME STATEMENT

CLASS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
OPERATING REVENUE	**$ 9,158,419**	**$ 9,274,486**	**$ 9,572,531**	**$ 9,637,653**	**3.9%**
Licenses & Permit Fees	2,532	2,440	3,980	2,940	20.5%
Charges For Services	9,155,887	9,272,046	9,568,551	9,634,713	3.9%
OPERATING EXPENDITURES	**8,138,684**	**9,601,918**	**8,955,212**	**10,349,834**	**7.8%**
Personnel Services	3,243,680	3,256,478	3,366,631	3,372,843	3.6%
Professional Services	186,568	327,677	148,645	234,938	-28.3%
Contractual Services	145,097	180,150	133,493	158,650	-11.9%
Purchased Services	4,006,096	4,504,012	4,614,245	5,027,112	11.6%
Materials & Supplies	323,956	337,759	294,251	344,125	1.9%
Repairs & Maintenance	75,244	99,875	74,347	72,000	-27.9%
Other Expenses	90,604	81,071	69,968	83,790	3.4%
Capital Outlay	67,439	814,896	253,632	1,056,376	29.6%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	**1,019,735**	**(327,432)**	**617,319**	**(712,181)**	**-117.5%**
DEPRECIATION EXPENSE	**(1,287,914)**	**-**	**(1,291,915)**	**-**	**N/A**
NON-OPERATING REVENUE	**304,656**	**386,362**	**404,619**	**453,981**	**17.5%**
Intergovernmental	11,239	86,500	47,171	105,829	N/A
Miscellaneous	193,417	299,862	357,448	328,152	9.4%
(Gain) & Loss Sales of Village Property	-	-	-	-	N/A
Contribution Revenue	-	-	-	-	N/A
Operating Transfers In	100,000	-	-	20,000	0.0%
NON-OPERATING EXPENSES	**760,291**	**738,396**	**819,094**	**747,000**	**1.2%**
Operating Transfers Out	760,291	738,396	819,094	747,000	1.2%
NET INCOME (LOSS)	**(723,814)**	**(679,466)**	**(1,089,071)**	**(1,005,200)**	**-47.9%**

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

OPERATING REVENUES	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Licenses & Permit Fees	$ 2,532	$ 2,440	$ 3,980	$ 2,940	12.6%
Charges For Services	9,155,887	9,272,046	9,568,551	9,634,713	3.8%
Intergovernmental	11,239	86,500	47,171	105,829	41.0%
Miscellaneous	193,417	299,862	357,448	328,152	7.9%
TOTAL OPERATING REVENUES	**$ 9,363,075**	**$ 9,660,848**	**$ 9,977,150**	**$ 10,071,634**	**4.1%**

ANNUAL EXPENSES BY DIVISION

DIVISION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Engineering	$ 74,353	$ 78,964	$ 68,518	$ 74,469	-6.6%
Public Works Administration	186,159	202,665	220,633	190,445	-5.5%
Water Division	4,492,228	5,099,094	4,959,182	1,465,659	-73.3%
Water Purchases - DPWC				4,461,253	
Sewer Division	851,202	1,497,691	1,042,323	1,408,866	-8.5%
Water Pollution Control Facility	1,073,427	1,272,205	1,139,533	1,233,539	-3.4%
Fleets	149,455	139,997	116,061	153,282	11.4%
Facilities	79,345	84,862	80,664	85,160	0.4%
Information Systems	51,774	49,801	47,719	50,006	0.4%
Water Billing Division	173,128	181,059	169,569	193,134	7.1%
General Business Services	**1,007,613**	**995,580**	**1,111,010**	**1,034,021**	**3.5%**
Administrative Services	35,602	36,500	36,468	37,512	2.8%
Administration	63,463	65,454	65,277	67,323	2.9%
Central Services	745,943	723,183	839,886	761,251	4.5%
Human Resources	44,162	45,043	46,597	46,690	3.5%
Public Relations	7,531	5,989	5,979	6,476	8.1%
Finance	110,912	119,411	116,803	114,769	-4.0%

ANNUAL EXPENSES BY CLASS

CLASS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	$ 3,243,680	$ 3,256,478	$ 3,366,631	$ 3,372,843	3.5%
Professional Services	186,568	327,677	148,645	234,938	-62.4%
Contractual Services	145,097	180,150	133,493	158,650	-16.1%
Purchased Services	4,006,096	4,504,012	4,614,245	5,027,112	11.3%
Materials & Supplies	323,956	337,759	294,251	344,125	2.2%
Repairs & Maintenance	75,244	99,875	74,347	72,000	-37.5%
Other Expenses	90,604	81,071	69,968	83,790	3.9%
Capital Outlay	67,439	814,896	253,632	1,056,376	95.2%
TOTAL CLASS	**$ 8,138,684**	**$ 9,601,918**	**$ 8,955,212**	**$ 10,349,834**	**8.4%**

SIGNIFICANT ACCOMPLISHMENTS IN FY 2014/2015

UTILITIES DIVISION

The division continued to mange and upgrade the infrastructure on the sanitary sewer system. First, another one of the Village's 7 lift stations was retrofitted with submersible pumps at an approximate cost of $650k. These upgrades eliminated unnecessary confined space entries for maintenance, improved efficiency and service for local residents and businesses.

The Payson Circle Catchment Area was televised being some 70,000 feet, by in house staff to identify structural defects. This televising footage along with condition assessment reports have been linked to the sanitary sewer layer within the GIS system for future projects to be planned as part of the Division's Capital Improvement Plan.

Infrastructure was also maintained correctly with staff creating and using databases to manage structure maintenance such as annual valve and hydrant exercising. This allowed for the accurate condition and location when responding to water main breaks quickly.

One of the divisions water towers, being the Glen Ellyn Road Elevated Water Tower was rehabilitated including addressing OSHA requirements, as well as the installation of a mixer system to improve water quality. The tower was completely painted inside and out in FY15, and will now be on a 10 year maintenance program.

A meter feasibility study has been undertaken to assess the Village's water meters and MXU's, and a replacement plan is to be analyzed and implemented in FY16.

Training was undertaken throughout the division for 9 staff members and two crew leaders, in topics such as confined space entries, clean air rescue, chlorine mitigation, first aid and CPR. Other training covered basic electrical training, trenching and shoring, Safety Data Sheets, and supervisory asset management course.

This year the division undertook two Village wide independent leak detection surveys to capture any leaks to the distribution system, and therefore reducing water losses and lost revenue.

The division continued to review and create Standard Operating Procedures to improve service levels, and financial responsibility. Staff developed and implemented an SOP for the automated level adjustments for seasonal changes to maximize efficiency of water tank storage. Further SOP's have been developed and implemented to address emergency work, out of hours.

WPCF DIVISION

The Village's Water Pollution Control Facility (WPCF) operated with no excursions and no odor complaints.

Standard Operating Procedures were fully reviewed, and a new Chlorine Process Safety Plan was completed and implemented. Continual training was successfully accomplished including 'Train the Trainer' to allow staff to train others in confined spaces procedures. Other confined spaces training was undertaken for all staff, as a refresher for clean air rescue and chlorine mitigation.

The Facility undertook a Local Limit study that will set various discharge limits in the local ordinance for conventional and industrial wastewater. The study provides the mechanism for the Village to establish best management practices in processing conventional and industrial discharges in the wastewater stream. The study has not yet been concluded and will be finalized in FY16.

The WPCF staff also worked on issuing Industrial discharge permits. Local businesses were surveyed as part of the permit process and based upon production processes, permits will be issued that set limits on the amount of pollutants that a business can discharge into the Village's Sanitary Sewer System. Thirteen businesses were initially surveyed and permits will be issued to each one in FY16.

Staff also worked on reducing Phosphorus in the Plant's discharge. Initial samples have been undertaken and will be analyzed throughout the upcoming year to determine levels of phosphorous and assess best options for removal/reduction.

All equipment at the Plant was serviced and maintained in a timely manner. The Influent Sampler Unit was replaced to ensure accuracy of lab data, as well as the rebuilding of large motors that serve the belt press.

Staff were successful in obtaining a DCEO and ICE grant funding for new LED efficient lighting. This project was completed in FY15.

ENGINEERING DIVISION

The Engineering division reviewed over 150 permit applications including engineering drawings and storm water reports. Reviews were undertaken within the department in a timely manner, concisely in memo format and reported to the Director on a weekly basis.

New Engineering standards were developed in Autocad, and will be implemented in FY16.

All NPDES inspections were undertaken on the various construction projects within the Village, and developers were provided corrective measures where necessary.

The Assistant Village Engineer attended various local training seminars, including DuPage County Municipal Engineers Discussion Group, Illinois Association for Floodplain & Storm Water Management Conference, APWA training on ADA Transition Plan, and IDOT training seminars including the management of MFT projects.

Although some engineering difficulties arose this year on a number of projects, specifically Davine Drive on the MFT road project, which was due to external design conflicts, the Assistant Village Engineer was able to help address these problems and work on a solution with the contractor.

The Division also provided contract supervision and construction observation for large road projects, including overseeing the realignment of Western Avenue. The realignment improved Western Avenue's connection to North Avenue and included the creation of a wetland style pond for storm water detention.

FY 2015/16 GOALS AND OBJECTIVES

Due to the nature of the Public Works department, the goals listed below are set in the assumption that some may take one to three years to complete.

UTILITIES DIVISION

Goal #1: Improve safety for residents and employees alike, in all Public Works Service Areas.

- Identify and repair structural defects to the Village's sanitary sewer system .
    - Televise all sanitary sewers and identify major structural defects.
    - Map and report all structural defects on Village's GIS.
    - Develop a five year Capital Improvement Plan to address structural defects, including in-house repairs.
    - Develop a weekly/monthly/annual maintenance program for the Village's sanitary sewer system.
- Make repairs of all water main breaks in a 24-hour period.

- Undertake survey of all water main valve locations throughout the Village and verify map locations on GIS, including inventory for isolation purposes.
- Identify remedial works and/or new valve installations to address deficiencies to isolate water mains.
- Develop a weekly/monthly/annual maintenance program for valve exercising throughout the Village.
- Develop annual in-house project schedule by April to address remedial works for upcoming construction season.
- Maintain equipment, tools and vehicles and an accurate inventory of parts in stock.
- Record all water main breaks on Village's GIS.

❖ Continue to implement a Confined Spaces program.

- Define and amend Confined Space Policy to include rescue teams roles and responsibilities to work in Utilities Division.
- Review and amend confined space inventory on an annual basis.
- Continue training of all Utilities Division staff as required.
- Develop a Standard Operating Procedure/Best Management Practices to ensure all contracted parties are informed of Village's Confined Space Policy and Procedures.
- Develop one departmental database for Confined Space Permits tracking and recording.
- Ensure safety equipment inventory is checked on a monthly basis, and deficiencies are resolved.

Goal #2: Improve service delivery across all areas of Public Works Operations.

❖ Identify and repair structural defects in the Village's water distribution system.

- Schedule and record preventative maintenance measures by logging in databases.
- Map and report all structural defects in the water distribution system on the Village's GIS.
- Develop a five year Capital Improvement Plan to address structural defects, including in-house repairs.

❖ Maintain water quality through seasonal adjustments and programs.

- Continue annual fire hydrant flushing program.
- Adjust elevated tank levels seasonally as necessary for weather conditions.
- Create Standard Operating Procedure to adjust tank levels and train appropriate staff.
- Monitor bi-monthly IEPA samples and take necessary corrective action in the event of any failures (boil order, flushing etc).
- Ensure staff is appropriately trained on all sampling procedures.

Goal #3: Develop Policies and Procedures to improve financial responsibility in all areas of Public Works.

- Utilities Division will ensure all drinking water, billing and pumpage is accounted for.
    - Review monthly water billing reports and DuPage Water Commission monthly billing invoices and identify any discrepancies.
    - Perform routine leak detection surveys of the Village's water distribution system.
- Define purchasing responsibilities and procedures to officially purchase economical and practical products and equipment.
    - Require staff to request purchase of supplies or equipment.
    - Ensure the Field Purchase Orders List is generated and used for small purchases.
    - Larger purchase items will require 3 proposals if applicable; these purchases shall be discussed with department head.
- Identify service areas, review procedures and determine the necessity of services and equipment.
    - Review maintenance and service areas to determine if service is still needed or can savings be obtained by changing procedures or eliminating/updating equipment.
    - Determine if service can be undertaken by an outside source at a cost savings with the same level of service.

WATER POLLUTION CONTROL FACILITIES DIVISION

Goal #1: Improve safety for residents and employees alike, in all Public Works Service Areas.

- Ensure Standard Operating Procedures and Best Management Practices are in place and implemented.
    - Review and update existing procedures, and create new documentation where necessary.
    - Train all staff on Best Management Practices and Standard Operating Procedures for division including monthly safety meetings.
    - Ensure Best Management Practices and Standard Operating Procedures address any shortfalls in operations.
    - Ensure daily/weekly/monthly/annual safety checks of internal equipment and procedures are undertaken and documented.
- Provide efficient wastewater services in a manner which protects the public's health, safety and welfare.
    - Closely monitor changes in weather and incoming flow.
    - Maintain accurate and up-to-date lab data.
    - Adhere to a preventative maintenance program to reduce equipment failure.

- Replace V notch weirs on Secondary Clarifier.
- Replace 30-year-old sludge pump for Belt Filter Press.

❖ Manage a Confined Spaces Program.
- Review and amend Confined Space Inventory on an annual basis.
- Continue training of all staff as required.
- Ensure safety equipment inventory is checked on a monthly basis, and deficiencies are resolved.

Goal # 2: Improve service delivery across all areas of Public Works Operations.

❖ Continue to ensure odors do not emanate from the Treatment Plant.
- Continue to run the plant in a manner to avoid odors.
- Patrol the area for odors on a daily basis.
- Use an odor control system, if necessary.
- Log all odor occurrences and/or complaints in the Public Works Database to record and investigate any occurrences.
- Respond to any external complaints within 2 hours.

❖ Ensure all Equipment is correctly maintained and serviced in a timely manner.
- All corrective and preventative maintenance is tracked in an Access database.
- Daily work orders to be issued to staff to undertake maintenance/repairs.
- All repairs are tracked and recorded on a daily basis.
- All work orders to be filed in annual reports for IEPA record keeping/inspection purposes.

Goal #3: Develop Policies and Procedures to improve financial responsibility in all areas of Public Works.

❖ Practice responsible stewardship of Village funds.
- Maintain records and related systems of internal control in accordance with accepted policies of the Village.
- Payment of invoices within ten days of receipt.
- Timely execution of payroll.

❖ Investigate potential programs for funding.
- Plan projects in accordance with eligible funding programs.
- Check for programs on the State and Federal level.
- Review water rates annually.

❖ Reduce the environmental impact of the Village's wastewater system upon land and water resources.
- Maintain a sludge management program which is reliable, environmentally sound and can respond to changes in government regulations.
- Promote using non-potable water where applicable.
- Complete the Local Limit study and revise local ordinances where applicable.

- Issue Permits to thirteen industrial users.
- Conduct a financial assessment of the DuPage River Salt Creek Work Groups phosphorus removal plan.

ENGINEERING DIVISION

Goal # 1: Improve safety for residents and employees alike, in all Public Works Service Areas.

- Identify and Investigate all reported flooding locations
  - Ensure all flooding locations are reported on Public Works database at the time they occur.
  - Investigate, analyze and recommend both short-term and long-term solutions to flooding incidents.
  - Develop a five year Capital Improvement Plan to address flooding incidents, including in-house projects/repairs.
  - Develop a weekly/monthly/annual inspection and maintenance program for the Village's storm water system.
- Ensure all construction sites are being maintained in a safe manner to the public
  - Develop and implement check sheet for all construction sites that include areas of public safety such as traffic control measures, safety fencing, sheet trenching etc.
  - Provide comments in Engineering Reviews that include public safety issues developed off the site inspection check sheet, to address problematic areas at review stage.
  - Carryout as a minimum, weekly inspections of all construction sites and ensure compliance to developed checklist.
- Develop set of Engineering Standards for all Engineering Projects undertaken in the Village.
  - Develop and finalize AutoCAD engineering standards to be used in all engineering projects, to be approved by the Board.
  - Post approved Engineering Standards on Village website, to allow for easy access for public and developer.
  - Provide Engineering Standards packet to Community Development to be handed out to all applicants of larger engineering projects.

Goal #2: Develop policies and procedures to improve financial responsibility in all areas of Public Works.

- Ensure active participation.
  - Assistant Village Engineer will ensure he is fully versed with all Engineering related Ordinances and Codes as they pertain to the Village.
  - Attend seminars and workshops to be up-to-date on technology and industry standards.

- Provide efficient service to engineering consultants, developers and contractors by offering alternative cost efficient suggestions and alternatives.

- Resolve engineering and construction conflicts as they arise.
  - Fully understand the issues and listen to the external parties concerns.
  - Apply knowledge learned.
- Strive to improve.
  - Promote latest standards.
  - Preserve only what is right.
  - Focus on reduction of cost & introduce budget cuts.

FLEETS DIVISION

Goal #1: Improve safety for residents and employees alike, in all Public Works Service Areas.

- Ensure Standard Operating Procedures and Best Management Practices are in place and implemented for all operations in the Fleets Division.
  - Review and update existing procedures, and create new documentation where necessary.
  - Train all staff on Best Management Practices and Standard Operating Procedures for division including monthly safety meetings.
  - Review accident records for the last 4 years and ensure Best Management Practices and Standard Operating Procedures address any shortfalls in operations.
  - Ensure daily/weekly/monthly/annual safety checks of internal equipment and procedures are undertaken and documented.
- Provide an efficient Fleet that is safe and in good working order for the other departments and divisions.
  - Provide and maintain all necessary safety equipment on board vehicles, including up to date first aid kits.
  - Ensure all appropriate vehicles are certified with Safety Inspections (including rectifying identified issues). Prior notification to division supervisors to be provided by Lead Mechanic on a weekly basis.
  - Repetitive, returned vehicles are investigated and resolved by Lead Mechanic on occurrences of 2 or more within a 14 day period.
- Support Snow & Ice Operations.
  - Ensure all snow equipment and vehicles are fully serviced and maintained by no later than the end of October.
  - Ensure calibration of salt and calcium chloride is undertaken on all snow removal vehicles by end of October.
  - Provide list to Director of all snow removal equipment/vehicles that require repair by end of October.

- Work closely with Streets Division Supervisor and make adjustments as necessary throughout the season.

Goal # 2: Improve Service Delivery across all areas of Public Works operations.

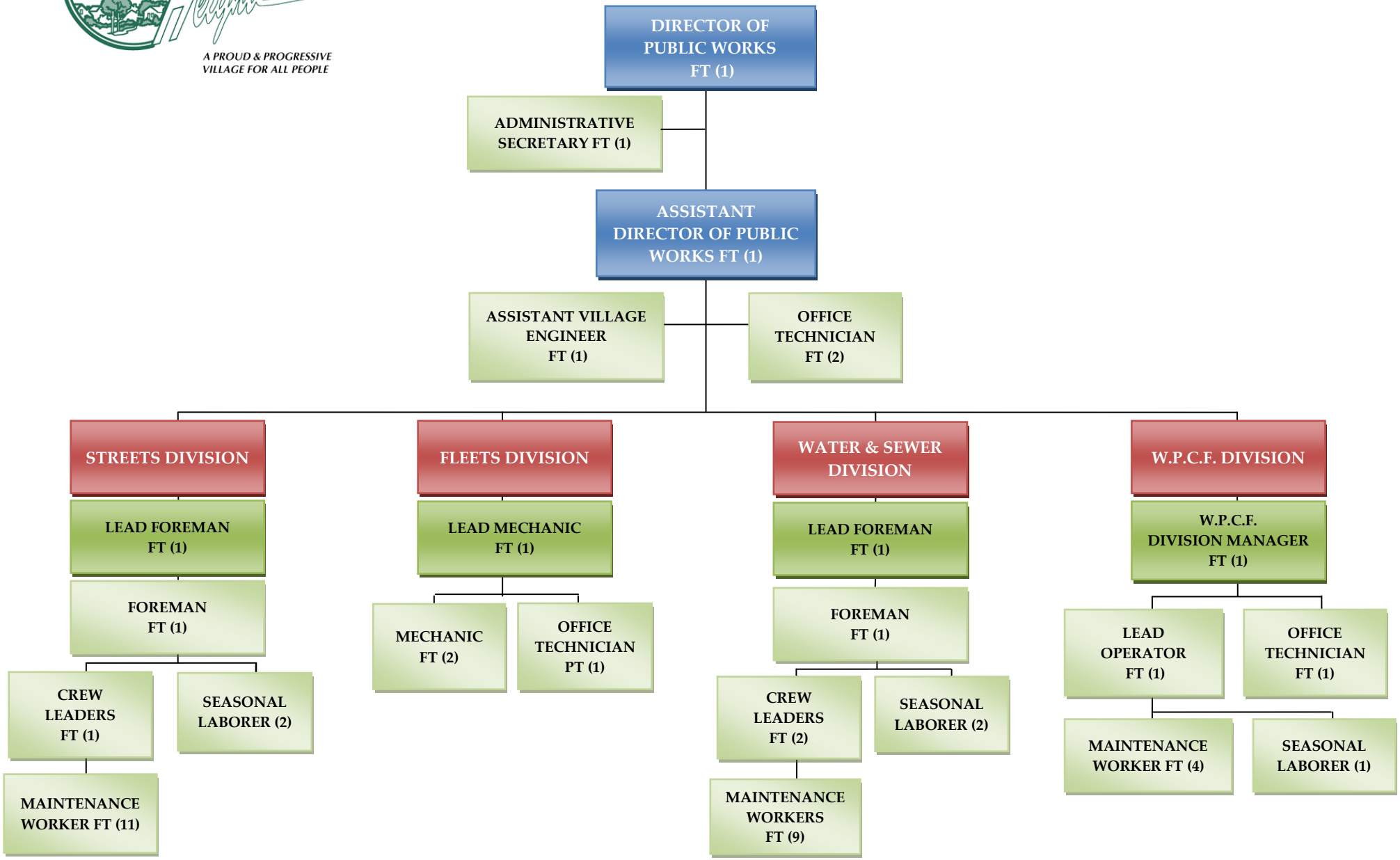
- Increase effectiveness with existing Vehicle Service Request system (V.S.R.).
  - Assign mechanics to new V.S.R.'s each morning.
  - Effective parts inventory management-quicker turnaround.
  - Send repair verification to appropriate division manager.
- Work with all departments and divisions as it relates to vehicle and equipment scheduling.
  - Set up achievable scheduling time lines.
  - Continue to send out preventative maintenance schedule notifications.
  - Report what is completed and prompt divisions on missed schedules.

Goal #3: Develop Policies and Procedures to improve financial responsibility in all areas of Public Works.

- Execute the annual budget responsibly.
  - Payment of invoices within ten days of receipt.
  - Monitor and control overtime.
  - Self-audit of budget and follow Village adopted policies.
  - Price shop on parts and inventory to ensure competitive pricing.
  - Follow established Administration purchasing guidelines.
- Recycle and lower carbon footprints while controlling costs.
  - Increase time between oil & fluid changes.
  - Recycle antifreeze and continue recycling of batteries, engine oil and brake fluid.

VILLAGE OF GLENDALE HEIGHTS

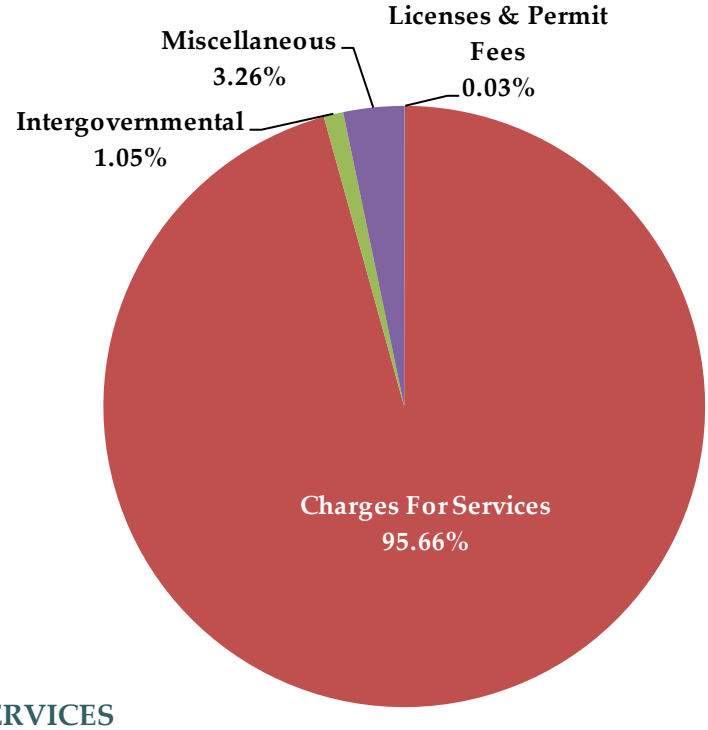
PUBLIC WORKS



The department of Public Works is organized into six divisions: Administration, Streets, Utilities, Fleets, Engineering, and Water Pollution Control Facility. Each division is under the direct supervision of the Director of Public Works who is accountable for the sound management of the department and for the effectiveness of each operational element and for the administrative support of each function within the department. Total number of employees: 43 Full-Time, 1 Part-Time, 5 Seasonal.

ENVIRONMENTAL SERVICE FUND: REVENUE

PERCENTAGES OF OPERATING REVENUES



CHARGES FOR SERVICES

Charges for Services is the primary source of revenue for the Environmental Services Fund, accounting for 95.66% of its share. The revenue generated by Charges for Services is 100% tied to the water used by the Village's Residents and Commercial accounts. The Village has an agreement to purchase all of the Village's water source from the DuPage Water Commission.

On May 1, 2015 the Village implemented a rate increase to all customers for water use in an amount of .82¢ per thousand gallons. The rate increase is a direct result of the actual cost of water purchased by the Village from the DuPage Water Commission that will be charged. The overall scheduled increases to the Village by the DuPage Water Commission are as follows:

January 1, 2013 – .59¢ per thousand gallons
January 1, 2014 – .65¢ per thousand gallons
January 1, 2015 – .71¢ per thousand gallons
May 1, 2014 – .19¢ per thousand gallons
May 1, 2015 – .82¢ per thousand gallons

RESIDENTIAL WATER RATES Effective May 1, 2015 (P/TH GALLONS)	
Cost Allocation	**Rate (Per Month)**
Water	$4.85
Local Water Delivery	$2.46
Sewer	$4.35
Sewer Debt	$7.50 (Flat Rate)
TOTAL AVG. COST OF WATER BILL AT 7.5 TH	**$94.95**

The Water Rates are set in order to cover the cost to purchase the water supplied to the Village's Residents and Commercial properties, the operational demands of running a water, sewer, and waste water treatment facility, as well as, provide funding for ongoing and unforeseen capital costs needed to sustain and provide high levels of sanitation to the water, sewer, and waste water treatment infrastructure.

LICENSES & PERMIT FEES

Whenever a new resident or business wishes to tap onto our water and sewer system, the Village charges a permit fee.

The RPZ Fee (Reduce Pressure Zone) is a charge to all customers that have a backflow prevention device installed on a private water service and requires annual testing and permitting.

INTERGOVERNMENTAL REVENUE

The Village anticipates receiving a $100,000 CDBG grant and a $6,178 DCEO grant to assist in covering the cost for capital improvements.

MISCELLANEOUS REVENUE

Penalties are charges to accounts that are paid late and are categorized as miscellaneous revenue. The Village bills monthly, aiming to lessen the burden of the water utility. In order to influence prompt payment, the Village has a strict payment policy and implements a late payment fee for all bills paid more than one day late. Each month, if the account continues to be delinquent, the Village increases its leverage in collecting on the past due account by shutting off the water flow to the residence or commercial property. Though the Village receives revenue from late payment accounts, the Village strives to offer its residents the best and latest technology for payment to encourage timely payments. This revenue is based off of the number of accounts that are delinquent, the amount of debt outstanding, and the current water rates.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	ACCOUNT DESCRIPTION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
LICENSES & PERMIT FEES		**$ 2,532**	**$ 2,440**	**$ 3,980**	**$ 2,940**	**20.49%**
501-1510-421-19-25	Water Permit Fees	-	160	120	160	0.00%
501-1510-421-19-26	Sewer Permit Fees	-	480	600	480	0.00%
501-1510-421-19-27	RPZ Fee	2,532	1,800	3,260	2,300	27.78%
CHARGES FOR SERVICES		**9,155,887**	**9,272,046**	**9,568,551**	**9,634,713**	**3.91%**
501-1510-441-25-12	Tower Rental	-	-	-	20,508	100.00%
501-1510-441-26-10	Water & Sewer Receipts	8,919,302	9,200,000	9,515,656	9,542,033	3.72%
501-1510-441-26-13	Water Tap In Fees	107,053	10,350	10,750	14,850	43.48%
501-1510-441-26-14	Water Meter Sales	13,685	11,096	6,712	16,622	49.80%
501-1510-441-26-16	Sewer Rodding Fees	20,260	13,800	13,513	10,000	-27.54%
501-1510-441-26-17	Sewer Excavation Fees	22,800	18,000	20,700	20,700	15.00%
501-1510-441-26-18	Sewer Tap In Fees	71,652	17,600	-	8,800	-50.00%
501-1510-441-26-51	NSF - Fee	1,135	1,200	1,220	1,200	0.00%
INTERGOVERNMENTAL		**11,239**	**86,500**	**47,171**	**105,829**	**22.35%**
501-1510-481-43-10	Federal Grants	-	-	-	100,000	100.00%
501-1510-481-43-11	State Grants	11,239	86,500	47,171	5,829	-93.26%
MISCELLANEOUS		**193,417**	**299,862**	**357,448**	**328,152**	**9.43%**
501-1510-461-30-10	Interest Income	1,328	650	557	650	0.00%
501-1510-481-70-10	Cash (Over) & Short	(381)	-	(9)	-	0.00%
501-1510-481-71-11	(Gain) & Loss Sales of Village Prop	(46,797)	-	-	-	0.00%
501-1510-441-26-11	Late Penalty Fees	218,473	274,212	280,027	310,502	13.23%
501-1510-481-89-10	Miscellaneous Income	20,794	25,000	76,873	17,000	-32.00%
TOTAL OPERATING REVENUES		**$ 9,363,075**	**$ 9,660,848**	**$ 9,977,150**	**$ 10,071,634**	**4.25%**

ENVIRONMENTAL SERVICE FUND: ADMINISTRATION

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Public Works Department provides services to 34,208 residents, 8 industrial parks, and various commercial enterprises in 6 political districts. Policy leadership is provided by the Village President with the advice and consent of six Village Board Members. The office of the Village Administrator oversees that the Public Works Department is effectively translating the policy into programs and services. The Public Works staff performs service and projects that many times are vital life sustaining necessities. Although the majority of services are by design and subtly delivered, they form the foundation for many of the basic needs that improve the quality of life for all Village residents.

Vision: We want our customers to call us because they know we will provide efficient timely service.

Mission: Our mission is to enhance our customers' lives by providing them services that often surpass their basic needs.

Essential Functions

Administration **-** Facilitates leadership, direction, and coordination of services as the executive management partner.

Engineering – Providing engineering services to consultants, contractors, and other departments in the Village.

Utilities - Potable water distribution, sanitary sewer collection, and transmission for over 8,800 customers.

Fleet Maintenance **-** Provides the Utilities and WPCF divisions with safe vehicles and equipment; appropriate for their use that are economical, dependable, and environmentally sound to operate.

Water Pollution Control Facility **-** Provide the final collection and treatment of a daily average of 3.5 Million Gallons per Day (MGD) of wastewater, reaching peaks of 32 MGD in rainstorm conditions.

Service Standards

The Public Works team takes pride in its track record of quality first service. Acquiring customer feedback, using self-assessments and other benchmarking tools, the department maintains a clear picture of business advantages, private sector competition, and a comparison of service levels with neighboring communities. In recent years, the department is recognized

for its exemplary Snow & Ice Control Program, an unparalleled Sanitary Sewer Line Repair Program, surpassing waste water discharge standards, and modernizing and standardizing its municipal fleet, while annually completing millions of dollars in capital projects.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	98,031	103,455	144,515	108,828	3.7%
Professional Services	19,809	22,500	19,576	18,000	-23.0%
Purchased Services	19,390	20,860	14,736	21,917	7.2%
Materials & Supplies	96	600	306	600	0.0%
Repairs & Maintenance	-	16,700	13,600	-	-122.8%
Other Expenses	48,563	38,250	27,750	38,500	0.9%
Capital Outlay	270	300	150	2,600	1533.3%
TOTAL PUBLIC SERVICES AD	**186,159**	**202,665**	**220,633**	**190,445**	**-5.5%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Staffing levels remained the same, budgeting a 2.0% COLA and step increases.
- Training and Seminars budget is increased due to anticipated participation.

Professional Services

- Reduced Legal, Engineering and Auditing costs.

Purchased Services

- Increased costs due to updated Sidwell data.

Materials & Supplies

- Increased costs for postage, and Cellular Telephone.
- Decreased miscellaneous supplies costs.

Repairs & Maintenance

- Decreased costs due to completion of FY15 facility improvements.

Other Expenses

- Increase in budget to purchase furniture for GIS station.
- Increased Membership Dues.

Capital Outlay

- Office furniture is budgeted to be replaced in FY 2016.

ENVIRONMENTAL SERVICE FUND: WATER SERVICES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

This Water Services division is responsible for the operation and maintenance of the water distribution system, which involves all storage tanks, pumping stations and standby well supplies. Lake Michigan water is supplied to 34,208 residents through 76 miles of water mains. While pumping an average of 2.7 million gallons of water daily, the system has the capacity to pump 6.2 million gallons daily.

This division proudly provides top quality municipal water service to customers by operating and maintaining water supply facilities in accordance with local, state, and federal requirements to ensure the availability of a plentiful and reliable water supply.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	490,596	530,418	522,114	564,963	6.6%
Professional Services	104,490	56,755	44,711	27,500	-65.4%
Contractual Services	21,442	28,000	17,368	23,000	-28.8%
Purchased Services	3,699,534	4,022,775	4,105,709	4,631,673	14.8%
Materials & Supplies	103,168	110,850	89,146	115,300	5.0%
Repairs & Maintenance	1,448	8,250	3,566	3,250	-140.2%
Other Expenses	478	750	387	750	0.0%
Capital Outlay	71,072	341,296	176,181	560,476	124.4%
TOTAL WATER DIVISION	**4,492,228**	**5,099,094**	**4,959,182**	**5,926,912**	**16.7%**

FY 2015/16 BUDGET HIGHLIGHTS:

Personnel Services

- Staffing levels remain the same, budgeting a 2.0% COLA and step increases.
- Increased cost in training due to supervisory training in Asset Management.

Professional Services

- Decrease in engineering costs due to completion of projects in FY15.

Contractual Services

- Increased costs for removal of construction debris due to anticipated CCD materials.
- Increased Printing and Binding.

Purchased Services

- Increase in costs due to water meter testing and bi-annual RPZ survey.
- Lake Michigan water purchases increased due to purchase price from the DuPage Water Commission.
- Anticipating 3% increase in Com-Ed costs.
- Debt service charges from DuPage Water Commission are being blended into the water purchased costs in FY16.
- Increase in costs due to undertaking two leak detection surveys of the water system.
- Increase in costs due to upgrading SCADA servers.

Materials & Supplies

- Increase in roadway materials due to assessments of the infrastructure and anticipated increase in excavations.
- Increase in operational supplies due to water meter replacements and repairs.
- Gas and Fuel reduced due to lower pricing per gallon.

Repairs & Maintenance

- Decrease in infrastructure maintenance due to undertaking altitude valve maintenance in FY15.

Other Expenses

- No changes made to the budget from the prior fiscal year.

Capital Outlay

- Increase due to number of replacement batteries for MXU to increase from FY15.
- Increase for matching funding to CDBG project; Darlene Lane and Pleasant Avenue.

ENVIRONMENTAL SERVICE FUND: SEWER SERVICES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Sewer Services division is responsible for the maintenance of 83 miles of sanitary sewer collection and eight lift stations. This division aims to provide outstanding municipal wastewater collection service to customers by developing, operating, and maintaining wastewater pumping stations, gravity sewers, service lines, and force mains in accordance with local, state, and federal requirements. This division also provides a sanitary sewer service program which assists homeowners who may be experiencing sanitary sewer line problems.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
			-		
Personnel Services	666,943	659,432	648,544	680,316	3.2%
Professional Services	33,121	142,772	48,974	140,000	-5.7%
Contractual Services	11,794	23,000	13,953	20,000	-21.5%
Purchased Services	51,014	161,743	211,205	63,750	-46.4%
Materials & Supplies	92,233	96,444	84,646	89,800	-7.8%
Capital Outlay	(3,903)	414,300	35,001	415,000	2.0%
TOTAL SEWER SERVICES	**851,202**	**1,497,691**	**1,042,323**	**1,408,866**	**-8.5%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Staffing levels remain the same, budgeting a 2.0% COLA and step increases.
- Overtime increased slightly due to level increases and anticipated pay increase.

Professional Services

- Increased costs for Phase II I&I project at Payson Circle.

Contractual Services

- Increased costs for removal of construction debris due to anticipated CCD materials.

Purchased Services

- Reduction in Com Ed costs due to projected increase not realized.
- Decrease due to sewer repairs RFP undertaken FY15.

- Reduction in contractual services due to completed capital projects in midyear budget FY15.
- Increase in Natural Gas costs.

Materials & Supplies

- Gas and Fuel reduced due to lower pricing per gallon.
- Decrease in operational supplies and private excavation materials.

Capital Outlay

- Increase in Public Works Sewer to purchase new equipment.
- Increase in infrastructure costs of capital projects due to different scope. Payson Circle and North Avenue Sewer Sliplining projects.

ENVIRONMENTAL SERVICE FUND: WASTE WATER TREATMENT SERVICES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Waste Water Treatment Services division is responsible for the operation and maintenance of the Village's Water Pollution Control Facility (WPCF). Though not as visible as other public services, the wastewater treatment process is one of the most fundamental daily responsibilities. The facility normally processes 3.5 Million Gallons per Day (MGD) of wastewater, but is designed to process an average daily flow of 5.26 MGD and maximum daily flow of 10.52 MGD. The facility is also designed to process an additional 21 MGD of Excess Flow during wet weather/rain conditions. The facility is permitted by the Illinois Environmental Protection Agency (IEPA), to discharge treated wastewater to the East Branch of the DuPage River. The treated wastewater is actually cleaner than the receiving stream water! Biosolids or sludge produced by the facility is land applied on farm fields as fertilizer, to aid in preserving a clean environment. The staff team works very diligently to keep the plant at peak performance and be a good neighbor. Odor control is always a top priority and part of all operation and maintenance decisions.

The Illinois Association of Water Pollution Control has been presenting awards to deserving facilities for 65 years. Nominees are presented to the Association by the Illinois Environmental Protection Agency. Facilities that provide exceptional service to their community as well as the wastewater community are recognized for their efforts with a nomination for Plant of the Year Award. In 2013, the Glendale Heights Treatment Facility was nominated along with 4 other Group 1 Facilities for Plant of the Year. This is a State wide Award and encompasses over 200 Group 1 Facilities. On April 17, 2013 at the Annual IAWPCO banquet in Springfield Illinois, Glendale Heights was selected as the Plant of the Year. This is the first time WPCF has won such an Award and the Village is extremely proud of the WPCF staff for their efforts.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	571,504	570,604	575,115	580,749	1.8%
Professional Services	27,348	96,780	28,699	35,000	-215.3%
Contractual Services	111,861	129,150	102,172	115,650	-13.2%
Purchased Services	198,593	250,500	245,699	258,700	3.3%
Materials & Supplies	52,428	55,300	48,633	55,800	1.0%
Repairs & Maintenance	70,130	68,800	55,084	64,800	-7.3%
Other Expenses	41,563	42,071	41,831	44,540	5.9%
Capital Outlay	-	59,000	42,300	78,300	45.6%
TOTAL WATER POLLUTION CONTROL FACILITY	**1,073,427**	**1,272,205**	**1,139,533**	**1,233,539**	**-3.4%**

FY 2015/16 BUDGET HIGHLIGHTS:

Personnel Services

- Staffing levels remain the same, budgeting a 2.0% COLA and step increases.
- Overtime Pay decreased by $5,000.00 due to efficiency improvements.

Professional Services

- Engineering decreased due to different scope of capital projects.
- Legal Services decreased due to different scope of capital projects.

Contractual Services

- Reduction in sludge hauling is anticipated.

Purchased Services

- Software support increase due to computer and server replacement.
- Printing and Binding increase for publication of a Pretreatment Brochure.

Materials & Supplies

- Increase in miscellaneous supplies due to restocking of nuts, bolts and plumbing supplies.
- Increase in Oil & Grease costs due to replenishing of inventory.
- Decrease in Gas and Fuel due to lower per gallon pricing.

Repairs & Maintenance

- Buildings - Purchase of new doors for buildings.
- Water Treatment - decrease in costs due to anticipated improved operations.

Other Expenses

- Increase in membership costs due to increased fees levied by organizations.

Capital Outlay

- Increase due to Capital Assessment assessed by DuPage River Salt Creek Workgroup.

ENVIRONMENTAL SERVICE FUND: FLEETS

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Fleets Division is committed to providing municipal fleet repair and maintenance to Village-owned vehicles and equipment to ensure the availability of a long-lasting, reliable, and cost effective fleet, emphasizing on minimizing effects on the environment.

This division provides these services to approximately 232 pieces of Village owned vehicles and equipment. Roughly 25 pieces are clean air units. The services provided to our respective divisions include preventive maintenance, repair services, fabrication services, new vehicle specification, purchasing, salvage, product support and training.

The Fleets Division employs highly trained technicians that have the experience and expertise to provide all of these services. The fleets' garage has 7 working service bays, and 5 lifts.

The Fleets division is committed to investigating future options in transportation, alternative fuels and cleaner running vehicles.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	119,483	106,837	84,700	120,602	16.3%
Professional Services	1,800	7,870	6,685	3,880	-59.7%
Materials & Supplies	28,172	25,290	24,676	28,800	14.2%
TOTAL FLEETS	**149,455**	**139,997**	**116,061**	**153,282**	**11.4%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Staffing levels remained the same, budgeting a 2.0% COLA and step increases.

Purchased Services

- Decrease due to completion of CFA software update.

Materials & Supplies

- Increase in anticipated repairs and stock inventory items.

ENVIRONMENTAL SERVICE FUND: ENGINEERING

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Engineering Division will provide quality engineering services to both internal departments and external parties, such as contractors, developers, DuPage County, and other engineering bodies. The division is also instrumental in ensuring the Village's IEPA Storm water NPDES MS4 Permit remains in compliance.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	73,992	75,389	67,421	71,794	-5.3%
Professional Services	-	1,000	-	-	-100.0%
Purchased Services	361	1,675	858	1,675	0.0%
Materials & Supplies	-	900	239	1,000	41.8%
TOTAL ENGINEERING	**74,353**	**78,964**	**68,518**	**74,469**	**-6.6%**

FY 2015/16 BUDGET HIGHLIGHTS:

Personnel Services

- Staffing levels remain the same, budgeting a 2.0% COLA and step increases.

Professional Services

- Decrease due to change in budgeted project scopes.

Purchased Services

- There are no significant changes to the budget from prior fiscal year.

Materials & Supplies

- Increase in Office Supplies.
- Increase in Cellular Phone expense.

ENVIRONMENTAL SERVICE FUND: FACILITIES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Facilities Division provides custodial services, repairs, remodeling and preventive maintenance for all buildings, equipment, and furnishings. The buildings consist of the following; W.P.C.F. Facilities, Public Works Building, and other department properties for a total of 24 buildings.

The maintenance consists of (but is not limited to) the repair/replacement of the following; heating and air conditioning equipment, overhead garage doors, vehicle exhaust systems, painting, carpentry, plumbing, electrical, fire tools, designing and building training props.

Building Facilities is also responsible for the purchasing of Hazardous Material supplies, purchasing and maintenance of all physical fitness equipment, ordering and distribution of all custodial supplies, along with all invoices and payments associated with the operations of building maintenance.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	72,339	70,412	73,935	74,435	5.7%
Purchased Services	-	3,700	530	2,150	-41.9%
Materials & Supplies	3,340	4,625	4,102	4,625	0.0%
Repairs & Maintenance	3,666	6,125	2,097	3,950	-35.5%
TOTAL FACILITIES	**79,345**	**84,862**	**80,664**	**85,160**	**0.4%**

FY 2015/16 BUDGET HIGHLIGHTS:

Personnel Services

- Slight increase in salaries, FICA, and Medicare due to reallocation of budgeted salaries in conjunction to the new janitorial contract.
- Budgeting a 2.0% COLA and step increases.

Purchased Services

- Funds reduced for new HVAC maintenance contract.

Materials & Supplies

- There are no significant changes made to this budget class.

Repairs and Maintenance

- Anticipated decrease in building repairs and maintenance needs.
- Expenses for RPZ testing moved to a different account.

ENVIRONMENTAL SERVICE FUND: INFORMATION SERVICES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The I.S. Division of the Administrative Services Department consists of two personnel and a contracted I.S. consulting firm providing support to 260 computers and nearly 200 users. They currently manage and maintain 8 primary servers, 19 virtual servers running across 3 host physical servers, and an AS/400 which hosts our financial package and municipal software.

The role of the I.S. Division continually expands with technological advancements and needs of our internal Departments. Advancements include support to the primary telephone systems of a Voice Over IP data driven communication, expansion of smart phones, mobile computers, and iPads which are a few examples of changing technology that are also supported under this division.

A portion of the personnel service and other related costs are budgeted in the Environmental Services Fund.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	32,369	26,564	26,093	20,198	-24.0%
Professional Services	-	-	-	10,558	100.0%
Purchased Services	19,405	23,237	21,626	19,250	-17.2%
TOTAL INFORMATION SERVICES	**51,774**	**49,801**	**47,719**	**50,006**	**0.4%**

FY 2015/16 BUDGET HIGHLIGHTS:

Personnel Services

- Reduction of one full-time Assistant position.

Professional Services

- Professional Services Agreement for IT/Network Services for FT position.

Purchased Services

- Funding provides for Environmental fund portion of annual service and maintenance support of the SunGard financial software package.

ENVIRONMENTAL SERVICE FUND: WATER BILLING DIVISION

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Water Billing Division is responsible for issuing timely and accurate water, sewer, and waste water treatment bills to Glendale Heights residents and businesses, collecting customer accounts efficiently and effectively, and responding to customer inquires in a professional manner.

The Water Billing Division, which is a subset of the Administrative Services Division, includes 2 full-time budgeted employees that are responsible for the water billing for the Village. The Water Billing Division maintains approximately 8,830 water accounts and takes care of all the billing and collections on a monthly basis.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	110,810	117,787	113,184	116,937	-0.7%
Purchased Services	17,799	19,522	13,882	27,997	43.4%
Materials & Supplies	44,519	43,750	42,503	48,200	10.2%
TOTAL WATER BILLING DIVISION	**173,128**	**181,059**	**169,569**	**193,134**	**6.67%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- This category reflects salary adjustments for step and COLA increases.

Purchased Services

- Provides for water bill print services.
- In FY 2016, the Village is reintroducing lockbox payment solutions to its residents. The increase is due to the estimated annual cost for this new service.

Materials & Supplies

- The primary expenditure within the category provides for postal charges for the mailing of utility bills. A 10% increase has been included in this line as a result of recent postage increase and anticipated postage increases over the FY period.

ENVIRONMENTAL SERVICE FUND: GENERAL BUSINESS SERVICES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

For the purposes of budget presentation, personnel services for Village Administration, Human Resources, Public Affairs, Finance, Central Services, and Administrative Services have been combined and reflected together as General Business Services. Each of these departments designate a percentage of qualified staff positions to the Environmental Services Fund in order to fairly represent the associated cost of personnel services dedicated to this fund. Central Services records the cost of IMRF and medical insurance benefits for any employee that is paid from the Environmental Services Fund.

The explanation, goals & objectives, and all other relative information can be found in their respective budget pages of this document. Please refer to the Table of Contents to find the relevant pages for the respective budget.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	ACCOUNT DESCRIPTION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
PERSONNEL SERVICES		**$ 1,007,613**	**$ 995,580**	**$ 1,111,010**	**1,034,021**	**3.9%**
VILLAGE ADMINISTRATION		**63,463**	**65,454**	**65,277**	**67,323**	**2.9%**
501-1110-811-10-10	Full-Time & Regular Part-Time	59,464	60,802	61,156	62,539	2.9%
501-1110-811-15-10	FICA - Employer	3,173	3,770	3,269	3,877	2.8%
501-1110-811-16-16	Medicare - Employer	826	882	852	907	2.8%
HUMAN RESOURCES		**44,162**	**45,043**	**46,597**	**46,690**	**3.7%**
501-1111-811-10-10	Full-Time & Regular Part-Time	41,195	41,842	43,450	43,372	3.7%
501-1111-811-15-10	FICA - Employer	2,405	2,594	2,551	2,689	3.7%
501-1111-811-16-16	Medicare - Employer	562	607	596	629	3.6%
PUBLIC AFFAIRS		**7,531**	**5,989**	**5,979**	**6,476**	**8.1%**
501-1112-811-10-10	Full-Time & Regular Part-Time	6,976	5,566	5,559	6,015	8.1%
501-1112-811-10-99	Overtime Pay	23	-	-	-	0.0%
501-1112-811-15-10	FICA - Employer	431	343	340	373	8.7%
501-1112-811-16-16	Medicare - Employer	101	80	80	88	10.0%
FINANCE		**110,912**	**119,411**	**116,803**	**114,769**	**-3.9%**
501-1310-811-10-10	Full-Time & Regular Part-Time	103,335	110,887	108,904	106,613	-3.9%
501-1310-811-15-10	FICA - Employer	6,115	6,908	6,381	6,610	-4.3%
501-1310-811-16-16	Medicare - Employer	1,462	1,616	1,518	1,546	-4.3%
CENTRAL SERVICES		**745,943**	**723,183**	**839,886**	**761,251**	**5.3%**
501-1518-811-16-10	IMRF-Employer	310,218	290,635	311,750	297,503	2.4%
501-1518-811-16-12	Medical-Employer	409,936	425,973	450,505	458,193	7.6%
501-1518-811-16-18	Sick Days Buy Back Only	-	-	-	-	
501-1518-811-16-30	Opt Out Med Insurance	6,180	6,200	6,180	5,180	-16.5%
501-1518-811-16-32	Health & Wellness Prog.	472	375	375	375	0.0%
ADMINISTRATIVE SERVICES		**35,602**	**36,500**	**36,468**	**37,512**	**2.8%**
501-1810-811-10-10	Full-Time & Regular Part-Time	33,201	33,891	34,013	34,655	2.3%
501-1810-811-10-99	Overtime Pay	-	-	-	200	100.0%
501-1810-811-15-10	FICA - Employer	1,946	2,101	1,990	2,155	2.6%
501-1810-811-16-16	Medicare - Employer	455	508	465	502	-1.2%
TOTAL ADMINISTRATIVE SERVICES		**$ 35,602**	**$ 36,500**	**$ 36,468**	**37,512**	**2.8%**

GOLF FUND

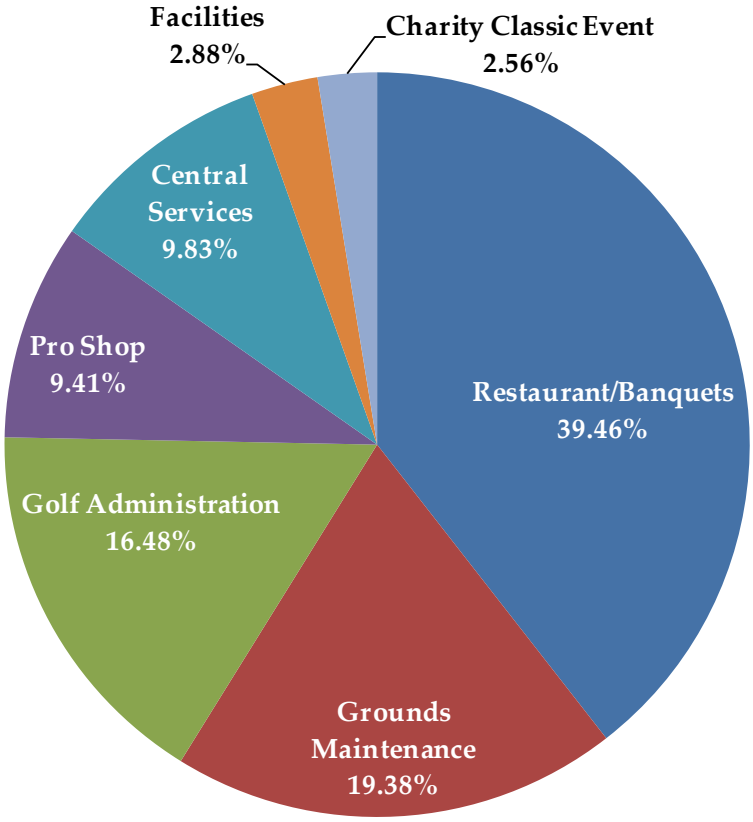
FUND DESCRIPTION

The Glendale Lakes Golf Club, golf course, clubhouse, and banquet facility is owned and operated by the Village of Glendale Heights. The golf course features an 18-hole championship design with water features that add challenge and beauty. Glendale Lakes also offers a full service Pro-shop stocked for any golfers needs. The banquet rooms accommodate up to 250 people for weddings, showers and parties. The restaurant is open daily for lunch and dinner from April through October and for dinner on Friday evenings during lent.

The Golf Fund was established to account for the provision of a public golf course. All activities are accounted for including administration, operations, financing and revenue collections.

TOTAL OPERATING BUDGET
$1,808,864

ANNUAL EXPENSES BY DIVISION



GOLF FUND
2015/16 BUDGETED INCOME STATEMENT

CLASS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
OPERATING REVENUE	**$ 1,623,865**	**$ 1,854,770**	**$ 1,556,321**	**$ 1,820,114**	**-1.9%**
Charges For Services	1,623,865	1,854,770	1,556,321	1,820,114	-1.9%
OPERATING EXPENDITURES	**1,860,058**	**1,855,020**	**1,912,320**	**1,808,864**	**-2.5%**
Personnel Services	1,132,652	1,045,049	1,095,546	1,008,817	-3.5%
Professional Services	1,980	2,564	2,249	2,700	5.3%
Contractual Services	6,900	7,350	6,241	3,000	-59.2%
Purchased Services	167,660	192,594	192,028	184,282	-4.3%
Materials & Supplies	422,006	439,201	464,248	438,635	-0.1%
Repairs & Maintenance	51,916	45,413	55,844	55,483	22.2%
Other Expenses	63,255	72,151	49,362	72,897	1.0%
Capital Outlay	13,689	50,698	46,802	43,050	-15.1%
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	**(236,193)**	**(250)**	**(355,999)**	**11,250**	**4600.0%**
DEPRECIATION EXPENSE	**(133,273)**	**-**	**(136,088)**	**-**	**0.0%**
NON-OPERATING REVENUE	**4,557**	**10,250**	**66,175**	**10,250**	**0.0%**
Intergovernmental	-	-	13,786	-	0.0%
Miscellaneous	4,698	10,000	6,377	10,000	0.0%
Interest Income	181	250	158	250	0.0%
Cash over/(short)	(322)	-	(23)	-	0.0%
Contribution Revenue	-	-	45,877	-	0.0%
NON-OPERATING EXPENSES	**-**	**10,000**	**10,000**	**21,500**	**115.0%**
Operating Transfers Out	-	10,000	10,000	21,500	115.0%
NET INCOME (LOSS)	**(364,909)**	**-**	**(435,912)**	**-**	**0.0%**

ANNUAL REVENUE BY CLASS

OPERATING REVENUE	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Charges for Services	$ 1,623,865	$ 1,854,770	$ 1,556,321	$ 1,820,114	-1.9%
Miscellaneous Revenue	4,557	10,250	66,175	10,250	0.0%
TOTAL OPERATING REVENUE	**$ 1,628,422**	**$ 1,865,020**	**$ 1,622,496**	**$ 1,830,364**	**-1.9%**

ANNUAL EXPENSES BY DIVISION

DIVISION	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Golf Administration	$ 258,639	$ 215,388	$ 215,956	$ 298,123	38.4%
Central Services	208,288	176,971	177,771	177,795	0.5%
Facilities	59,402	51,081	48,425	52,124	2.0%
Grounds Maintenance	336,487	357,064	367,001	350,511	-1.8%
Pro Shop	212,651	260,762	261,659	170,240	-34.7%
Restaurant/Banquets	746,738	747,904	817,461	713,721	-4.6%
Charity Classic Event	37,853	45,850	24,047	46,350	1.1%
TOTAL DIVISION	**$ 1,860,058**	**$ 1,855,020**	**$ 1,912,320**	**$ 1,808,864**	**-2.5%**

ANNUAL EXPENSES BY CLASS

CLASS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	$ 1,132,652	$ 1,045,049	$ 1,095,546	$ 1,008,817	-3.5%
Professional Services	1,980	2,564	2,249	2,700	5.3%
Contractual Services	6,900	7,350	6,241	3,000	-59.2%
Purchased Services	167,660	192,594	192,028	184,282	-4.3%
Materials & Supplies	422,006	439,201	464,248	438,635	-0.1%
Repairs & Maintenance	51,916	45,413	55,844	55,483	22.2%
Other Expenses	63,255	72,151	49,362	72,897	1.0%
Capital Outlay	13,689	50,698	46,802	43,050	-15.1%
TOTAL CLASS	**$ 1,860,058**	**$ 1,855,020**	**$ 1,912,320**	**$ 1,808,864**	**-2.5%**

SIGNIFICANT ACCOMPLISHMENTS IN FY 2015/2016

GOLF ADMINISTRATION

There were several changes made to the staff of the Golf Course this year. The Director of Golf Course Operations transferred to Parks, Recreation and Facilities. The Director of Golf Course Operations position was eliminated and a Division Manager position was created. The Head Golf Professional became the new Division Manager of the Golf Course effective November of 2014. The Food & Beverage Operations Manager resigned June of 2014 and a new Food and Beverage Operations manager was selected in late October 2014. The part-time Golf Professional became a full-time Golf Professional. The part time Banquet Coordinator retired in January of 2015 and the Bar Manager took on the additional role as Banquet Coordinator, while remaining as Bar Manager. A part-time office technician was hired in January of 2015.

FACILITIES

This fiscal year an air conditioning unit stopped working in the spring and was included in the next fiscal year budget. Discussion is also taking place on updating areas of the clubhouse with limited budget implications.

GROUNDS MAINTENANCE

There were a variety of different projects that were started. The drainage project was completed, and the parking lot and cart path that had been cut were black topped where the drain line was installed. The drain line into the pond on 16 was filled in and seeded with grass seed. The wash pad station had screen baskets installed to catch grass clippings and debris from the mowers that clog the drain line and go into the pond. The reconstruction of the greenside bunker was completed on Hole #2. Four new work carts for the grounds crew, and a new spray rig were purchased. The new spray rig has a larger tank that allows more ground area to be sprayed at one time.

PRO SHOP

There were over 24,000 rounds of golf during this fiscal year and 78 outings, including the National Fallen Firefighters Golf Outing. The golf course's annual Turkey Shoot and Spring Fling Tournament took place with both events being sold out this year. Glendale Lakes was home to the Glenbard North Boys and Girls Golf Team, Glenbard West Girls Golf Team, and Glenbard East Boys and Girls Golf Teams. New computers were purchased for the Pro Shop, allowing two shop attendants to give us faster service to clients.

RESTAURANT/BAR

The Fish Fry during lent was well attended and well received. The addition of the soup and salad bar during Lent is always a hit with the customers. Our soup and salad bar included even more salads, cornbread, hushpuppies, etc. The Golf Course Committee voted on April 9th to have the restaurant closed on Friday nights after May 1st, and only remain open during Lent next year based on data analysis. With the decision to close the restaurant, the Food & Beverage Operations Manager created a more substantial bar menu to include items such as appetizers, wraps and hot sandwiches.

BANQUETS

The banquet rooms can accommodate one large party of 250 or three smaller parties of about 20, 30 and 100. The fiscal year ended with an increase in revenues from last year. There were 372 banquets held this year, including 30 wedding receptions held at the Golf Course. After each event, a survey is mailed to guests who hosted a party. The banquet and wedding menus were updated as of February of 2015 to include items of the food & Beverage Operations Manager's specialty as well as, modern banquet food items. At this time, there were no significant changes to menu pricing giving us a competitive advantage to local banquet and wedding facilities.

CHARITY CLASSIC EVENT

The Charity Golf Classic raised over $28,000. The money raised by the Charity Golf Classic went to Make-A-Wish foundation, the Glendale Heights Chamber of Commerce Scholarship, the FOP Community Enrichment Fund and the Glendale Heights Foundation.

FY 2015/16 GOALS AND OBJECTIVES

ADMINISTRATION

Goal #1: Increase junior and youth golf participants at Glendale Lakes Golf Club.

- Continue to work with local high school coaches to help promote the Junior Golf Program.
- Market junior golf programs to junior high schools that feed into the high schools that use Glendale Lakes as their home golf course.
- Participate in Carol Stream's "Just Play" event to advertise our junior golf programs and advertise at Carol Stream's mini-golf facility.
- Use SNAG Golf to introduce basic golf skills at community events in Glendale Heights and Carol Stream.
- Separate youth golf participants into more age divisions for better instruction.
- Expose summer PATH program participants to golf.

Goal #2: Increase rounds of golf at Glendale Lakes Golf Club.

- Monitor other courses in our immediate area for pricing comparison on a regular basis.

- Work on marketing specials to fill open times on the tee sheet.
- Work with the maintenance division to improve golf course so we can create a positive experience for golfers and improve word of mouth.
- Promote to golf outing participates to come back and play.

Goal #3: Better organization for office staff employees.

- Remodel the office area/create a private office/conference table to meet with potential clients.
- Create more storage areas for banquet tables and chairs so they can be easily accessible on the 1st floor.

FOOD AND BEVERAGE DIVISION

Goal #1: Increase food sales to golfers before, during and after their rounds of golf.

- Offer a new bar menu that appeal to golfers at the turn and golfers after golf.
- Advertise food in the golf carts menus for golfers at the turn.
- Have bartenders trained to be able to cook food in a timely manner for golfers when there is no designated cook on duty.

Goal #2: To be more efficient with staff in facility operations.

- Schedule all golf staff more efficiently so they can be more effective; cross train staff.
- Use Event Pro 360 for all division managers to have the most updated information on daily events going on at the facility.
- Utilize golf kitchen staffing to be more efficient and offer more consistent service to customers.
- Designate a "Captain" during banquets to offer a more personal touch to customers.

Goal #3: Create improved menus and offerings to customers.

- The new Food & Beverage Operation Manager to create new menus and bring new ideas of offering different items to customers.
- Gather feedback from events, analyze data and make changes if necessary to offer the best possible experience to customers.

GOLF OPERATIONS DIVISION

Goal #1: Increase golf course playability for all skill levels.

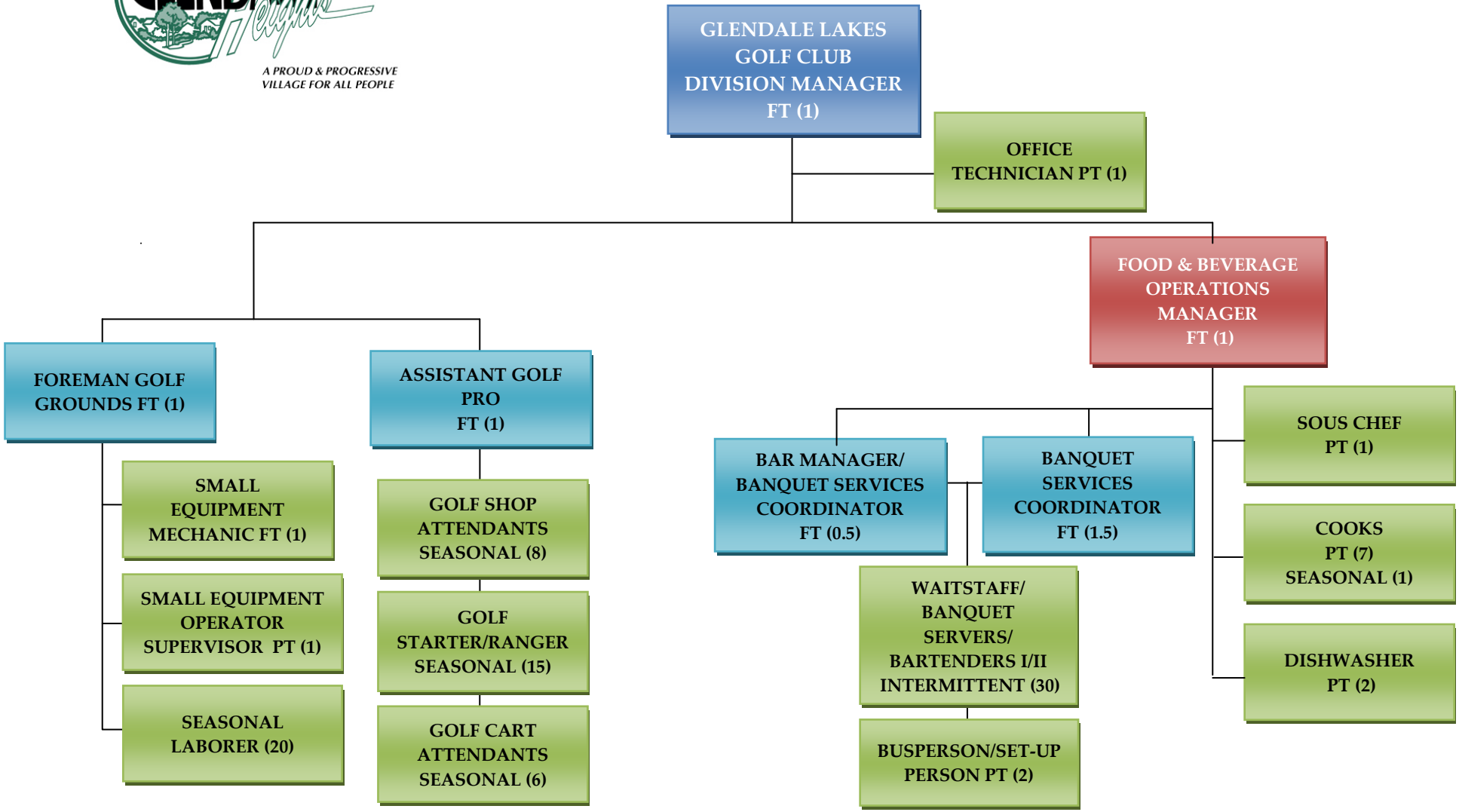
- Continue to widen and increase the view along the right side of Hole #7 fairway by removing overgrown areas.
- Continue bunker renovation project and add drainage to help bunkers drain after rain.
- Analyze all bunkers and determine if any bunkers need to be removed.
- Develop a fertilization program for the rough.
- Work on green speed and smoothness of greens so they are more consistent year round.

Goal #2: Improve course and clubhouse aesthetics.

- Work on a new flower plan to have better looking flowers around the clubhouse and the front walkway.
- Re-do bag drop area and cart staging area to make it appealing for customers.
- Work on beautifying the tee sign area on each tee box.
- Continue with dog service to help control goose population.

VILLAGE OF GLENDALE HEIGHTS

GLENDALE LAKES GOLF COURSE



The Glendale Lakes Golf Course, clubhouse, and banquet facility is owned and operated by the Village of Glendale Heights. The golf course features an 18-hole championship design with water features that add challenge and beauty and offers a full service Pro-shop. The banquet rooms accommodate up to 250 people for weddings, showers and parties. Total number of employees: 7 Full-Time, 14 Part-Time, 50 Seasonal and 30 Intermittent.

GOLF FUND: REVENUE

Each year, approximately 25,000 rounds of golf are played on the course, and Glendale Lakes hosts approximately 100 golf outings per year.

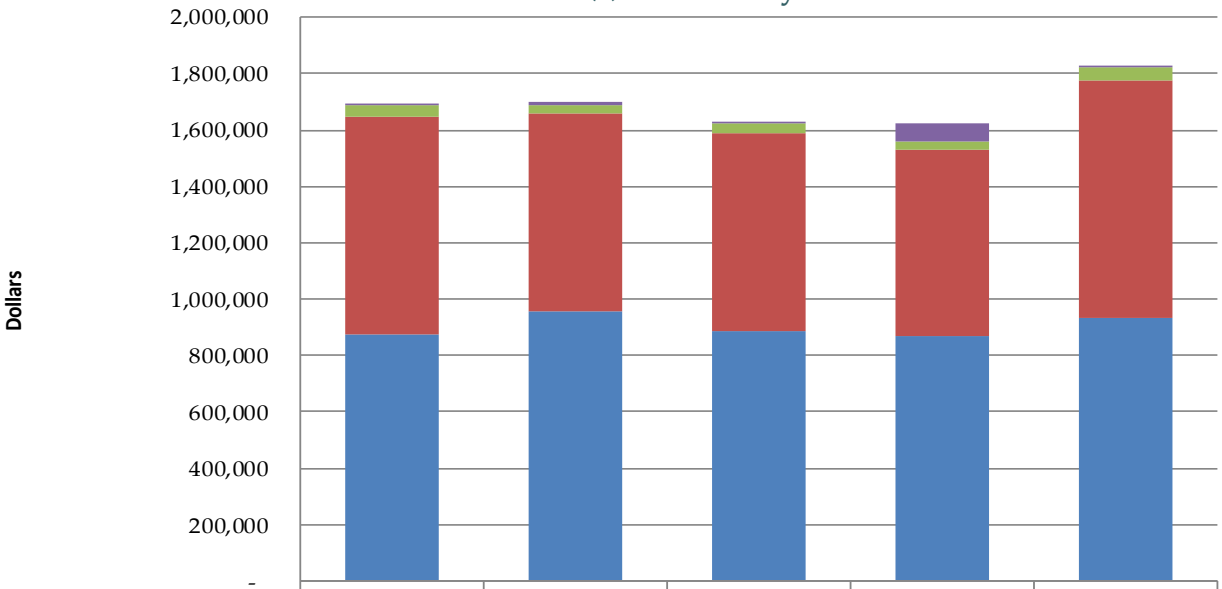
One of the biggest golf outings each year is the Charity Golf Classic event. This year's event is scheduled on August 13th. Since its inception, this golf outing has raised over $295,000 for local charities, primarily benefitting children in Glendale Heights.

Residents are encouraged to stop in to see the beautiful banquet rooms in the clubhouse located at 1550 President Street, across from Camera Park. The banquet rooms offer a perfect place for smaller groups, such as bridal and baby showers, graduations/birthday parties, and cotillions. The banquet rooms can also accommodate large events (up to 250 guests) and can be a great place for family reunions and weddings. The food is excellent, the prices are reasonable, and the staff members' attention to detail will make sure your event is a great success.

The Golf Course Revenues are categorized into four major categories; Restaurants and Banquets, Pro Shop, Charity Classic Event, and Miscellaneous Revenue.

Golf Fund Revenue

Five (5) Year History



	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 ACTUAL	2014/15 ESTIMATED	2015/16 BUDGET
Miscellaneous Revenue	6,784	8,779	4,557	66,175	10,250
Charity Classic Event	41,961	31,485	37,812	28,999	46,350
Proshop	771,662	702,341	698,770	658,608	839,764
Restaurant/Banquets	875,216	955,755	887,283	868,714	934,000

Pro Shop

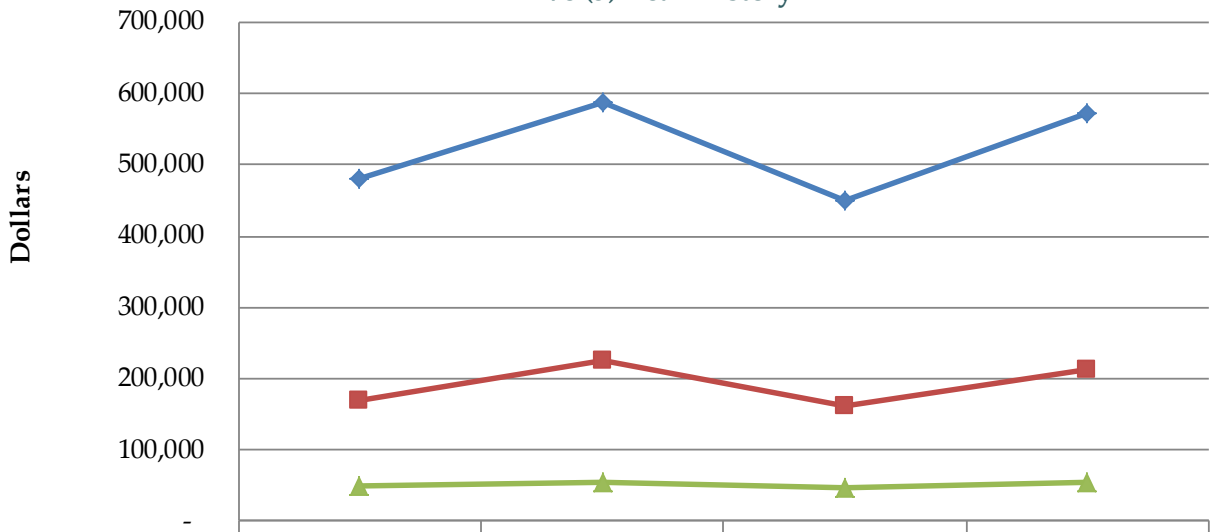
The Glendale Lakes Golf Course is open year round and had over 24,000 rounds of golf played in calendar year 2014. Each year's revenue is very dependent upon a healthy economy and favorable golfing conditions. The Village is predicting a 3.4% decrease in revenue from last year's budget.

The Pro Shop revenue category encompasses all cash flows received from sales of daily rounds of golf, annual memberships, cart and equipment rental, and Pro Shop sales.

The Pro Shop offers a variety of items for sale, including clubs, clothing, golf balls, and many golf accessories. The GLGC competitively prices its merchandise in order to have profitable sales year round.

Pro Shop Revenue

Five (5) Year History



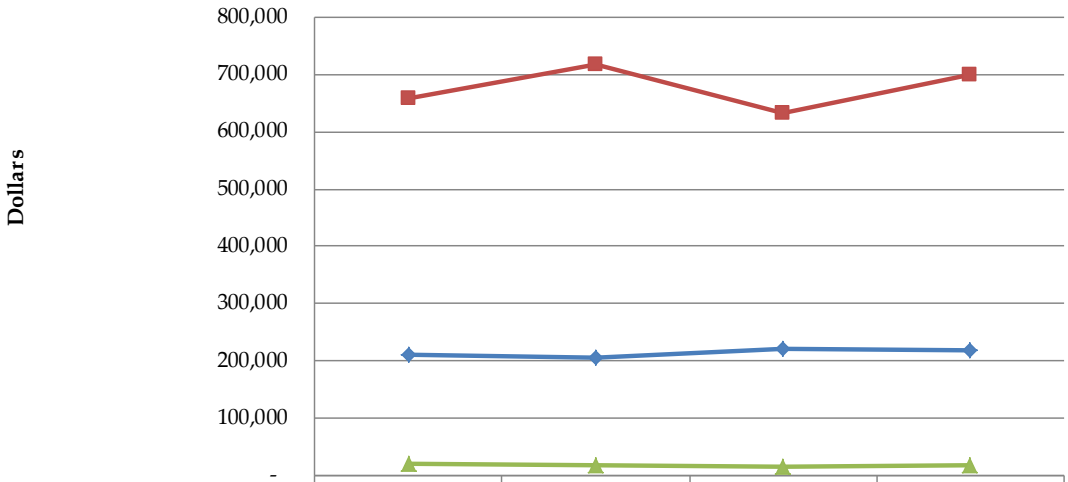
	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET
Green Fees	480,701	588,025	449,511	572,664
Rentals	169,801	225,250	161,833	212,500
Proshop Sales	48,268	55,600	47,264	54,600

Restaurant/Banquet

The Glendale Lakes Golf Club can accommodate up to 250 people for special events including wedding receptions, family reunions, business meetings, and many more. In February 2015, we adjusted our prices according to today's market values. In the calendar year 2014, GLGC hosted over 32 wedding receptions and over 450 parties and meetings in its banquet rooms. Over 95% of all event evaluation in 2015 rated Glendale Lakes Golf Club above average or better.

Restaurant and Banquet Revenue

Three (3) Year History w/Estimated Actual



	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET
Daily Concessions	211,248	206,545	221,383	217,000
Banquets Food & Beverage	657,333	717,000	631,525	700,500
Rentals	18,702	16,500	15,806	16,500

Charity Golf Classic

The Charity Golf Classic is held annually in June at the Glendale Lakes Golf Course. Since its inception, the Charity Golf Classic has raised over $295,000 to support local organizations. In past years, money raised by the Charity Golf Classic has gone toward local scholarships, residents in financial need, as well as aiding in the fight against juvenile diabetes, breast cancer and heart disease.

Charity Golf Classic Revenue

Three (3) Year History w/Estimated Actual

	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET
Entry Fees	3,000	5,100	2,500	5,100
Sponsors	28,225	31,500	20,500	32,500
Tickets	6,512	9,000	5,749	8,500
Donations	75	250	250	250

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
CHARGES FOR SERVICES	**1,623,865**	**1,854,770**	**1,556,321**	**1,820,114**	**-1.9%**
PROSHOP	**698,770**	**868,875**	**658,608**	**839,764**	**-3.4%**
Green Fees	480,701	588,025	449,511	572,664	-2.6%
Rentals	169,801	225,250	161,833	212,500	-5.7%
Proshop Sales	48,268	55,600	47,264	54,600	-1.8%
RESTAURANT/BANQUETS	**887,283**	**940,045**	**868,714**	**934,000**	**-0.6%**
Daily Concessions	211,248	206,545	221,383	217,000	5.1%
Banquets Food & Beverage	657,333	717,000	631,525	700,500	-2.3%
Rentals	18,702	16,500	15,806	16,500	0.0%
CHARITY CLASSIC EVENT	**37,812**	**45,850**	**28,999**	**46,350**	**1.1%**
Entry Fees	3,000	5,100	2,500	5,100	0.0%
Sponsors	28,225	31,500	20,500	32,500	3.2%
Tickets	6,512	9,000	5,749	8,500	-5.6%
Donations	75	250	250	250	0.0%
MISCELLANEOUS REVENU	**4,557**	**10,250**	**66,175**	**10,250**	**0.0%**
TOTAL OPERATING INCOME	**1,628,422**	**1,865,020**	**1,622,496**	**1,830,364**	**-1.9%**

GOLF FUND: ADMINISTRATION

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Administration division provides essential support to internal operations as well as a broad range of services to the residents and other Village Departments. The Administration is responsible for the oversight of the daily operations and maintenance of the golf course. The Administration Division strives to;

- Provide high-quality, service-oriented and challenging golf experiences for all levels of players.
- Provide quality lesson programs, tournaments, golf shop, and a restaurant and banquet facility.
- Maintain the Glendale Lakes Golf Course at the highest level, using the natural features of the property to enhance the beauty and golf experience of the course.
- Actively market the golf course to promote play, use of the banquet facilities, and assist in meeting revenue targets.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	113,911	56,619	49,781	113,261	100.0%
Professional Services	1,620	2,001	1,686	1,700	-15.0%
Contractual Services	6,900	7,350	6,241	3,000	-59.2%
Purchased Services	113,479	113,050	112,060	110,566	-2.2%
Materials & Supplies	580	1,250	658	500	-60.0%
Repairs & Maintenance	-	1,000	14,998	17,130	1613.0%
Other Expenses	22,149	23,560	22,974	24,716	4.9%
Capital Outlay	-	10,558	7,558	27,250	158.1%
TOTAL GOLF ADMINISTRATION	**258,639**	**215,388**	**215,956**	**298,123**	**38.4%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Budgeting a 2.0% COLA and step increases.
- Manager's salary was only budgeted at 50% in FY 2016 and is budgeted at 100% in FY 2015.

- FICA and Medicare are adjusted to reflect the increase in salary expense.

Professional Services

- Auditing expense is budgeted to decrease due to a new audit contract that resulted in lowered fees.

Contractual Services

- Other Equipment is budgeted to decrease.

Purchased Services

- Electricity purchased is budgeted to increase.
- Natural Gas is budgeted to decrease.
- Water purchased is budgeted to decrease.
- Internet expenses are budgeted to decrease.

Materials & Supplies

- Miscellaneous supplies are based on estimated actual needs.

Repairs & Maintenance

- HVAC unit is budgeted to be replaced in FY 2016.

Other Expenses

- Membership dues are budgeted to increase.

Capital Outlay

- The back bar in the banquet room is budgeted to be remodeled.
- Beverage cart is budgeted to be replaced.

GOLF FUND:
PRO SHOP

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Pro Shop services its customers by providing rounds of golf, purchases of annual memberships, cart and equipment rental, and offering a variety of items for sale. The Pro Shop offers for sale golf clubs, clothing, golf balls, and many more golf accessories. The GLGC competitively prices its merchandise in order to have profitable sales year round.

The Glendale Lakes Golf Course is open year round and has 75 carts and 30 walk behind carts available for rent. Residents and visitors are offered competitive pricing for daily green fees as well as annual memberships.

The Pro Shop division is responsible for hiring the best customer service representatives to work with our patrons, the buying and selling of the Pro Shop items, the management of annual memberships, and the daily interactions with the numerous guests that visit the Golf Course.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	161,520	186,267	191,031	99,228	-46.7%
Purchased Services	16,330	30,491	30,490	30,191	-1.0%
Materials & Supplies	32,358	41,323	37,667	38,565	-6.7%
Other Expenses	2,443	2,681	2,471	2,256	-15.9%
TOTAL PRO-SHOP	**212,651**	**260,762**	**261,659**	**170,240**	**-34.7%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Budgeting a 2.0% COLA and step increases.
- Salaries decreased due to restructuring of full-time, part-time and temporary help staff at the Golf Course.
- FICA and Medicare expenses are adjusted to account for the staffing changes.

Purchased Services

- There were no significant changes made to the budget requests for this class.

Materials & Supplies

- The large subtractions to this account are the scorecards that are an every other year purchase that were made last fiscal year, and the SNAG golf equipment that was purchased for youth and adult golf skills instruction in FY2015.

Other Expenses

- Membership dues are budgeted to decrease in FY 2016.

GOLF FUND:
RESTAURANT & BANQUET

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Glendale Lakes Golf Club can accommodate up to 250 people for special events including wedding receptions, family reunions, business meetings, and many more.

The Restaurant and Banquet Division is responsible for the servicing of all customers that visit the restaurant or attend one of the many banquets held throughout the year. This division is also responsible for the ordering, preparing, and serving of all food and beverages ordered at any of its events or restaurant facilities. Over 95% of all event evaluations in 2014/2015 rated Glendale Lakes Golf Club above average or better.

Golfers are also able to purchase from a grill menu at the clubhouse which golfers visit before and after their rounds as well as before teeing off on the 10th hole. The Golf Course also offers up to 2 beverage carts that service golfers during play from the months of April through October.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

RESTAURANT/ BANQUETS	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	387,842	364,648	402,545	345,856	-5.2%
Purchased Services	30,495	41,053	41,053	30,800	-25.0%
Materials & Supplies	316,823	330,793	364,029	328,415	-0.7%
Repairs & Maintenance	7,729	7,500	6,031	7,500	0.0%
Other Expenses	50	150	50	150	0.0%
Capital Outlay	3,799	3,760	3,753	1,000	-73.4%
TOTAL RESTARAUNTS/ BANQUETS	**746,738**	**747,904**	**817,461**	**713,721**	**-4.6%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Budgeting a 2.0% COLA and step increases.
- Changes in personnel are due to closing the restaurant that was open from May to November to being only opened during Lent.

Purchased Services

- Temporary agency expenses were needed in FY 2015 to cover a shortage of personnel. This expense is not expected to be used in FY 2016.

Materials & Supplies

- There were no significant changes made to the budget requests for this class.

Repairs & Maintenance

- There were no significant changes made to the budget requests for this class.

Other Expenses

- There were no significant changes made to the budget requests for this class.

Capital Outlay

- There is a significant decrease in capital in this year's budget as the only items that are being purchased are additional tables.

GOLF FUND:
GROUNDS & MAINTENANCE

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Grounds Maintenance Division is responsible for the repairs and maintenance of the Glendale Lakes Golf Course. The division provides services including grass cutting, brush removal, leaf pickup and general lawn maintenance to all tee boxes, fairways, sand traps, putting greens, golf club and patio areas, and all other public spaces. The Division also supplements its own forces with private contractors when necessary.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	220,215	226,626	240,524	235,466	3.9%
Professional Services	360	563	563	1,000	77.6%
Purchased Services	7,356	8,000	8,425	8,000	0.0%
Materials & Supplies	66,321	60,535	56,938	65,855	8.8%
Repairs & Maintenance	31,585	24,050	24,345	24,465	1.7%
Other Expenses	760	910	715	925	1.6%
Capital Outlay	9,890	36,380	35,491	14,800	-59.3%
TOTAL GROUNDS MAINTENANCE	**336,487**	**357,064**	**367,001**	**350,511**	**-1.8%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Staffing levels remained the same, budgeting a 2.0% COLA and step increases.
- Slight increase in budgeted temporary help.

Professional Services

- Professional services for irrigation are increased in FY 2016.

Purchased Services

- There are no significant changes to the budget from the prior fiscal year.

Materials & Supplies

- The majority of the increase is due to the new dog service contract for nine months of the year.
- Gas & Fuel is expected to decrease in FY 2016.

Repairs & Maintenance

- There are no significant changes to the budget from the prior fiscal year.

Other Expenses

- There are no significant changes to the budget from the prior fiscal year.

Capital Outlay

- Capital outlay includes purchasing a new trailer, tines for aerification, drag supplies, tarps, stones for cart staging area, bunker renovations, irrigations parts, and sod.

GOLF FUND:
FACILITIES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Facilities Division provides repairs, remodeling and preventive maintenance for all buildings, equipment, and furnishings located at the Glendale Lakes Golf Club. The buildings consist of the Golf Clubhouse and the Golf Maintenance Facility.

The maintenance consists of (but is not limited to) the repair/replacement of the following; heating and air conditioning equipment, overhead garage doors, vehicle exhaust systems, painting, carpentry, plumbing, electrical, and custodial services.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	40,876	32,918	32,999	35,711	8.5%
Purchased Services	-	-	-	4,725	100.0%
Materials & Supplies	5,924	5,300	4,956	5,300	0.0%
Repairs & Maintenance	12,602	12,863	10,470	6,388	-50.3%
TOTAL FACILITIES	**59,402**	**51,081**	**48,425**	**52,124**	**2.0%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Budgeting a 2.0% COLA and step increases.
- The increase in this area is due to the new allocation of staff that Glendale Lakes gets due to the work being done by an outside contractor for janitorial services.

Purchased Services

- Annual inspection and maintenance expenses are budgeted in this class that was previously budgeted in another account.

Materials & Supplies

- There are no changes made to this budget class.

Repairs & Maintenance

- Anticipated decrease in building repairs and maintenance needs.

GOLF FUND:
CHARITY CLASSIC

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Charity Golf Classic is held annually in June at the Glendale Lakes Golf Club. This division is responsible for capturing all of the costs of the event, as well as, the payment of the Charity Golf Classic proceeds to its respective recipients. In Fiscal Year 2015/16, the Golf Fund is estimating a community contribution of $30,000.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

CHARITY CLASSIC EVENT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	-	1,000	895	1,500	50.0%
Other Expenses	37,853	44,850	23,152	44,850	0.0%
TOTAL CHARITY CLASSIC EVENT	**37,853**	**45,850**	**24,047**	**46,350**	**1.1%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- Meeting expenses are estimated to increase for FY 2016.

Other Expenses

- There are no changes made for FY 2016.

GOLF FUND:
CENTRAL SERVICES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Central Services Division is a centralized grouping for major costs shared by multiple Village departments such as; Medical Insurance, Unemployment Insurance, Illinois Municipal Retirement Fund Employer Contributions, Vacation and Sick Buyback, Health and Wellness and Opt Out Insurance.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
Personnel Services	208,288	176,971	177,771	177,795	0.5%
TOTAL CENTRAL SERVICES	**208,288**	**176,971**	**177,771**	**177,795**	**0.5%**

FY 2015/16 BUDGET HIGHLIGHTS

Personnel Services

- There were no significant changes made to this budget class.

INSURANCE FUND

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

To account for costs attributable to the Village's Workers Compensation and General Liability Insurance programs. Financing is provided by an annual Property Tax Levy and operating transfers from other funds.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 1,026**	**$ -**	**$ 403**	**$ 303,000**	**100.00%**
Taxes	-	-	-	303,000	100.00%
Investment Income	1,026	-	303	-	0.00%
Other Income	-	-	100	-	0.00%
EXPENDITURES	**793,869**	**807,497**	**619,669**	**797,911**	**-1.19%**
Personnel Services	45,661	46,907	48,524	49,111	4.70%
Purchased Services	748,208	760,590	571,145	748,800	-1.55%
OTHER FINANCING SOURCES (USES)	**120,957**	**105,000**	**105,000**	**146,500**	**39.52%**
Transfers From (To)	120,957	105,000	105,000	146,500	39.52%
TOTAL CHANGE IN FUND BALANCE	**(671,886)**	**(702,497)**	**(514,266)**	**(348,411)**	**-50.40%**
Beginning of year Fund Balance	2,211,849	1,539,963	1,539,963	1,025,697	-33.39%
End of year Fund Balance	$ 1,539,963	$ 837,466	$ 1,025,697	$ 677,286	-19.13%

PENSION TRUST FUNDS

Pension Trust funds are used to account for assets held by the Village as trustee or agent for individuals, private organizations or other governmental units. The Village's Police Pension Funds provide pension benefits for all retired Police personnel.

The Village's Police Pension System (PPS) participants are obligated to fund all PPS costs, respectively, based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. The PPS are reported as pension trust funds because of the Village's fiduciary responsibility.

POLICE PENSION FUND

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Police Pension Plan is a single-employer defined benefit pension that covers all sworn police personnel. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by the Illinois State Statutes and may be amended only by the Illinois legislature. The Village accounts for the plan as a pension trust fund. A Pension Trust Fund is used to account for assets of defined pension plans, defined contribution plans, other post employment benefit plans or other benefit plans held by a government in a trustee capacity.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT	2013/14 ACTUAL	2014/15 BUDGET	2014/15 ESTIMATED	2015/16 BUDGET	% CHANGE
REVENUES	**$ 3,833,102**	**$ 2,590,383**	**$ 4,209,110**	**$ 2,576,855**	**-0.52%**
Investment Income	1,733,131	500,000	2,145,816	500,000	0.00%
Other Income	2,099,971	2,090,383	2,063,294	2,076,855	-0.65%
EXPENDITURES	**1,638,209**	**1,851,332**	**1,838,775**	**1,909,979**	**3.17%**
Personnel Services	4,684	5,875	6,140	5,875	0.00%
Professional Services	12,409	12,250	7,400	9,750	-20.41%
Purchased Services	153,855	90,000	157,128	95,100	5.67%
Other Expenses	1,467,261	1,743,207	1,668,107	1,799,254	3.22%
TOTAL CHANGE IN FUND BALANCE	**2,194,893**	**739,051**	**2,370,335**	**666,876**	**-9.77%**
Beginning of year Fund Balance	29,884,527	32,079,420	32,079,420	34,449,755	7.39%
End of year Fund Balance	$ 32,079,420	$ 32,818,471	$ 34,449,755	$ 35,116,631	7.00%

CAPITAL IMPROVEMENTS PROGRAM

CAPITAL IMPROVEMENT PROGRAM

What is a Capital Improvement Program?

A Capital Improvement Program (CIP) is a major public infrastructure and planning tool for municipalities. The CIP is a statement of the Village's policies and financial abilities to manage the physical development of the community. The development of a five-year CIP provides a systematic plan for providing infrastructure improvements within a prioritized framework.

The CIP sets the general schedule within which public improvements are proposed to be undertaken. The five-year schedule represents estimated future capital needs that may be funded given projected revenue estimates. The CIP is reviewed and revised annually. Capital expenditures that are expected to have matching favorable revenues are included in the Annual Operating Budget that is presented to the Village Board as part of the annual budget process.

There are several benefits for developing and adopting a Capital Improvement Program. Not only does the CIP become a management tool for the Village Board and Executive staff, a CIP also provides valuable information to the citizens, developers and businesses who are interested in the development of the community. The CIP document also assists in leveraging available resources through improved timing of projects, and coordinating Village projects with those of other public or private entities.

Despite the many benefits of capital improvement programming, it is important to highlight the fact that this is a fluid document and guide. Changes can occur for many reasons. Revenues can fluctuate as a result of changing economic conditions or shifts in public policy. Private economic decisions can also affect the timing, scale and location of capital projects. Finally, community objectives are difficult to set and may be altered during the budget process when priorities are often revised.

In summary, a CIP should reflect community assets, community needs and community goals. A CIP should also provide guidelines for growth and development. Currently, the Village of Glendale Heights does not have a formalized CIP in place. Although the Village has not officially adopted a CIP, major capital expenditures are carefully identified, planned for, and budgeted assuming resources will become available.

The schedules which follow, summarize the Village's capital expenditures. Other attachments provide a greater level of detail for the anticipated operations and maintenance and capital expenditures respectively. The Enterprise Funds, including the Water, Sewer, and Water Pollution Control Facility along with the Glendale Lakes Golf Course are also summarized.

VILLAGE PROPERTY AND FUNDING SOURCES

The Village has responsibility for maintaining the following facilities and equipment:

Public Facilities

The Village is responsible for maintaining the following municipal buildings:

- Civic Center Campus
- GH20 Aquatic Center
- Sports Hub
- Center for Senior Services
- Glendale Lakes Golf Club
- Historical House
- Public Works Facilities
- Parks and Fleets Facilities
- Water Pollution Control Facility

Public Parking Lots

The Village is responsible for maintaining the following parking lots:

- Aquatic Center Parking Lot
- Sports Hub Parking Lot
- Civic Center Campus Parking Lot
- Camera Park Parking Lot
- Public Works Parking Lot
- Water Pollution Control Facility Parking Lot
- Glendale Lakes Golf Club Lot
- 22 Public Park Parking Lots

Village Parks

The Village is responsible for maintaining the following building/properties related to its Parks, Recreation and Facilities Department:

- Americana Park
- Camera Park
- Circle Park
- College Park
- Gilberto Park
- Gladstone Park
- Glen Hill Park
- Greenbriar Park
- Heritage Park
- Millenium Park
- Mill Pond Park
- Nazos Park
- Ollman Park
- Pheasant Ridge Park
- Reskin Park
- Ringneck Park
- Shorewood Park
- Sidney Park
- Siems Park
- Safety Town
- Veterans Memorial Park
- Sports Hub

Funding:

Since 2007, the Village has taken advantage of four separate Property Tax supported General Obligation and Build America Bond issues to fund several long awaited capital projects. In addition, the Village has been awarded a number of Federal and State grants, all used to

supplement capital project funding including local funds from the Village's General Fund and Recreation Fund reserves.

Capital Projects completed so far include:

- Renovations to Reskin Park
- Ornamental Fencing along Schmale Road adjacent to Glendale Lakes Golf Course
- Remodeling and renovations to the Village's Historical House
- The Center for Senior Citizens
- Sewer slip lining on several streets
- Bloomingdale Road water main replacement
- 2009 & 2010 Local Street Improvements
- Infrastructure Improvements (Water & Sewer System)
- Water Pollution Control Facility Improvements
- New Front Entrance to Village Hall – Now Fully Handicap Accessible
- Interior Remodeling of the Glendale Lakes Golf Course Clubhouse, Kitchen, and Patios
- New Police Station
- Interior Remodeling of Village Hall
- Sports Hub Renovation
- Aquatic Center Expansion
- Wayfinding Signs for the Civic Center Campus

Though these bond proceeds were able to help the Village take major strides in completing capital projects that needed to be accomplished, there are still other capital improvements that the Village will need to address in the upcoming years. Emphasis will need to be placed on funding projects in several Village Parks which all have playground equipment that will need to be replaced during the same upcoming timeframe. While the Village will continue to seek out grant opportunities, it is anticipated that the majority of funds to complete these projects will come from transfers from the General Fund and Recreation Fund, as well as dedicated proceeds from a cellular tower rental agreement at Camera Park. At this time, the Village does not plan on borrowing again for Capital Improvements.

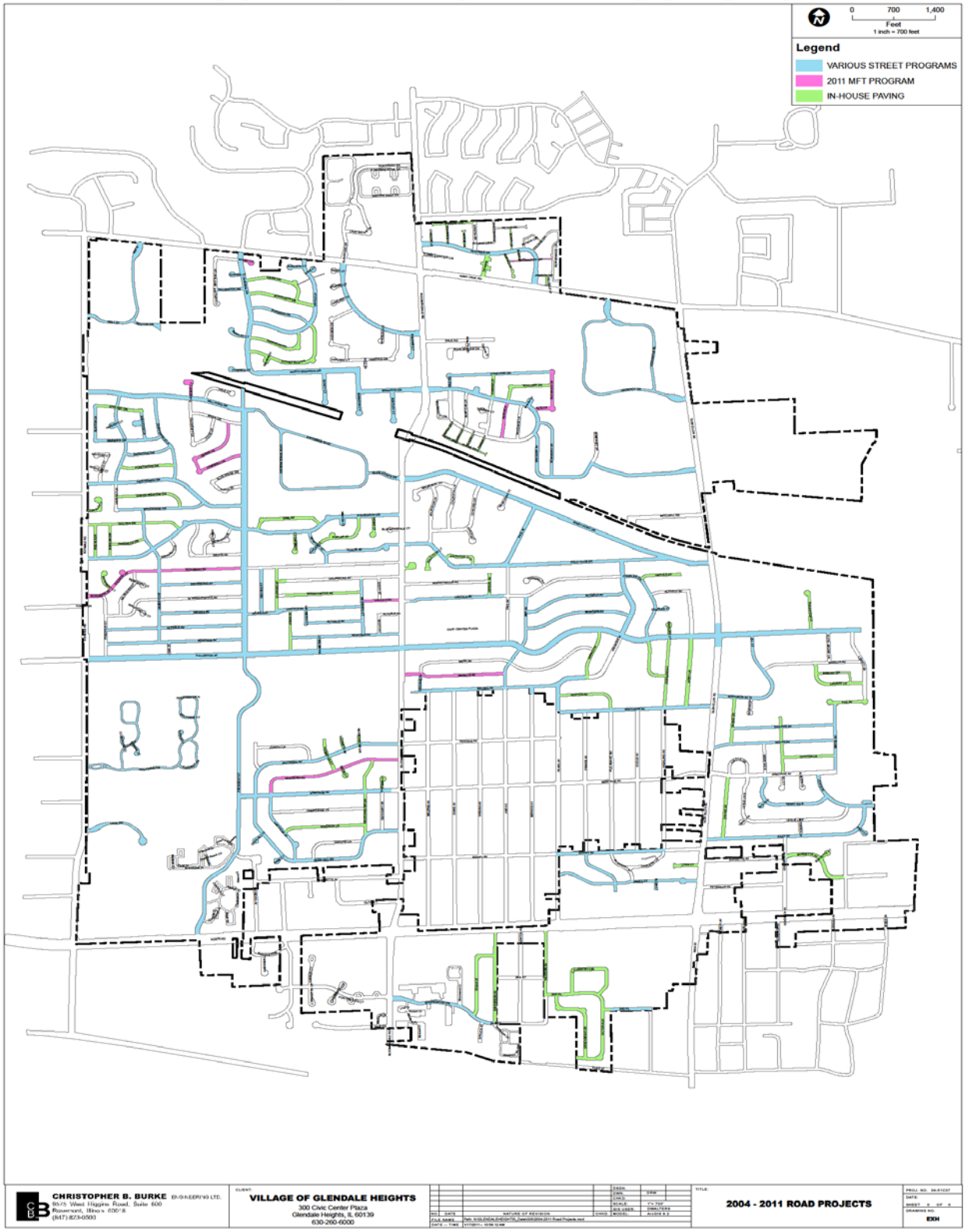
Streets

The Village of Glendale Heights street system consists of 76 miles of asphalt and concrete streets. During the 2008 and 2009 Bond Projects, the Village completed several miles of restructuring and resurfacing of the Village's streets. The streets are monitored on an annual basis, rated, and are given a projected date for resurfacing.

Funding:

The funding for street resurfacing is provided mainly by the Motor Fuel Tax Fund and supplemented by the Infrastructure Fund.

2004-2011 ROAD PROJECTS



Infrastructure

The Village of Glendale Heights infrastructure system consists of 76 miles of water mains, 83 miles of sanitary sewers, 840 street lights, 4 water towers and 1,303 fire hydrants. The water mains and sanity sewers are monitored on an annual basis, rated, and are given a projected date for replacement.

Funding:

The funding for infrastructure improvements is provided mainly by the Environmental Fund and supplemented by the Motor Fuel Tax Fund, Infrastructure Fund, bonds and grants.

Vehicles and Equipment

The Village maintains 121 vehicles and over 250 pieces of equipment for use by Village staff in the performance of their duties.

Funding:

The Vehicle Replacement Fund (VRF) is a Capital Reserve Fund and as such is designed to build a reserve of funds for the future purchase of Vehicles, Equipment, and HVAC units by all Village Departments. Revenues in this fund come from transfers from all departments with vehicles and from proceeds of vehicles which may be sold. Expenses in this fund are the actual purchase of vehicles and equipment by the Village.

Every year during the budget process the schedule of vehicles and equipment for replacement is updated to ensure that accurate vehicle lives and replacement costs are included in the replacement schedule. Each department then submits their requests for replacement for the upcoming year and collectively the VRF committee approves the requests for replacement. The need to replace a vehicle is based on the vehicle's actual condition, number of miles/hours of use, maintenance history and projected future maintenance costs as well as an analysis of the type of vehicle replacement that is needed, and if other options exist for not replacing the vehicle. If a department requests to upgrade a vehicle from its original replacement model, the cost difference is budgeted in the respective department's operating budget.

Based on the approved budget, each fund transfers its contributions to the VRF on a quarterly basis throughout the year. Planning for the replacement of vehicles in this manner eliminates the financial impact that replacing an expensive vehicle or several vehicles all at once will have on a department's operating budget and fund in any given year.

Due to the decline in the economy, the vehicle replacement fund has been short funded in recent years based on the estimated required contribution for each fund; General Fund, Environmental Fund, Golf Fund, Parks & Recreation Fund, and the ESDA Fund. This upcoming year, each fund is contributing only the amount necessary to fund its own scheduled vehicles that are budgeted to be replaced in FY 2016.

Equipment items that are not included in the VRF are budgeted when needed to be replaced and are paid for by the department and fund making the request. The approval of equipment is made by the Village Board at the time of approving the annual budget.

Computer Equipment

The Village maintains several hundred pieces of computer type equipment items such as desktops, laptops, printers, network infrastructure equipment, tablets, and smart phones that are for use by Village staff in the performance of their duties.

Funding:

The Computer Replacement Fund is a Capital Reserve Fund and as such is designed to build a reserve of funds for the future purchase of hardware and software licenses by all Village departments. Revenues in this fund come from transfers from all departments with computers. Expenses in this fund are the actual purchase of hardware and software by the Village.

Examples of assets in the Computer Replacement Fund include computers, software licenses, servers, and network equipment. Each asset's replacement cost and useful life is evaluated and contributions to this fund are determined during the annual budget process.

Due to a still recovering economy, the Village decided to delay contribution into this fund in FY 2015/16. The Fund is considered to have been fully funded up until fiscal year 2014/15.

CAPITAL EXPENDITURES SUMMARY BY FUND

Fund Type/Fund	2011/12 ACTUALS	2012/13 ACTUALS	2013/14 ACTUALS	2014/15 ACTUALS	2015/16 BUDGET
General Fund	**58,790**	**86,937**	**201,649**	**37,435**	**101,472**
Police Department	474	1,916	2,102	370	8,772
Administrative Services - Information	9,913	42,688	50,893	21,556	61,900
Community Development	-	-	783	-	
Public Works	1,776	12,100	21,526	3,400	9,300
Parks, Recreation & Facilities	46,627	30,233	126,345	12,109	21,500
Special Revenue Funds	**3,327,983**	**2,258,056**	**1,656,860**	**3,065,830**	**2,804,250**
Recreation Fund	9,033	5,530	9,303	3,683	2,000
ESDA	13,500	-	-	-	
Motor Fuel Tax Fund	1,126,548	1,357,182	1,287,646	1,383,237	1,080,000
Historic Building Fund	454	-	-	-	5,750
Infrastructure Fund	1,766,848	596,690	321,435	172,050	766,500
T.I.F. #1	-	298,654	38,476	1,243,059	650,000
T.I.F. #4	176,600	-	-	-	300,000
T.I.F. #5	235,000	-	-	263,801	-
Capital Project Funds	**15,114,521**	**10,648,020**	**3,731,169**	**1,242,572**	**875,352**
Vehicle Replacement Fund	110,043	358,519	428,743	592,813	176,096
Computer Replacement Fund	37,953	92,845	65,047	40,445	129,556
Capital Projects Fund	626,060	379,347	70,800	275,500	319,700
Recreation Equipment Replacement Fur	-	141,828	-	-	
G.O. Bond 2007	8,942	12,379	-	-	
G.O. Bond 2009	133,748	-	-	-	
G.O. Bond 2010	14,197,775	9,663,102	3,166,579	333,814	250,000
Enterprise Funds	**160,477**	**49,488**	**81,128**	**300,434**	**1,099,426**
Environmental Services Fund	156,967	45,138	67,439	253,632	1,056,376
Golf Fund	3,510	4,350	13,689	46,802	43,050
Total Capital Expenditures	**18,661,771**	**13,042,501**	**5,670,806**	**4,646,271**	**4,880,500**

CAPITAL EXPENDITURES SUMMARY BY TYPE

Fund/Type	2011/12 ACTUALS	2012/13 ACTUALS	2013/14 ACTUALS	2014/15 ACTUALS	2015/16 BUDGET
General Fund	**58,790**	**86,937**	**201,649**	**37,435**	**101,472**
Police Equipment	474	1,916	2,102	370	8,772
Furniture and Fixtures	500	-	883	-	-
Street Lights	1,276	12,100	9,426	3,400	9,300
Public Works Garage	-	-	12,000	-	-
Parks & Grounds Equipment	19,995	19,242	13,351	6,179	15,000
Parks & Grounds Improvements	26,632	10,991	112,994	5,930	6,500
Computer Hardware, Software, and Licenses	9,913	42,688	50,893	21,556	61,900
Special Revenue Funds	**3,327,983**	**2,258,056**	**1,656,860**	**3,065,830**	**2,804,250**
Recreation Equipment	9,033	5,530	9,303	3,683	2,000
Emergency Services Equipment	13,500	-	-	-	-
Furniture and Fixtures	454	-	-	-	5,750
Infrastructure Improvements	477,689	390,695	267,008	118,275	10,000
Street Resurfacing and Reconstruction	2,592,307	1,563,177	1,380,549	2,680,071	2,786,500
Land Acquisition	235,000	298,654	-	263,801	-
Capital Project Funds	**15,114,521**	**10,648,020**	**3,731,169**	**1,242,572**	**875,352**
Vehicles and Equipment	110,043	358,519	428,743	592,813	176,096
Computer Hardware, Software, and Licenses	37,953	92,845	65,047	40,445	187,556
Land Acquisition	286,388	92,000	-	-	-
Civic Center Front Entrance Improvements	50,181	2,738	-	-	-
Civic Center Remodeling	70,299	573,954	403,457	146,559	250,000
Sports Hub and Aquatic Park Renovation	3,103,027	6,134,332	2,430,758	77,519	-
Civic Center and Aquatic Parking Lots	573,517	575,120	232,560	75,272	-
Center for Senior Citizens	8,345	12,379	-	-	-
New Police Station	8,776,831	2,018,963	25,379	13,090	-
Parks & Grounds Improvements	11,969	164,829	70,800	275,500	261,700
Golf Course Kitchen Remodeling	183,994	3,162	1,388	-	-
Golf Course Patio Remodeling	384,564	40,354	7,473	5,406	-
Generator Replacement	300,128	(137)	-	-	-
Sanitary Sewer Digester	62,315	228,974	40,001	-	-
WPCF Tertiary Filter Replacement	599,550	98,268	5,712	-	-
Street Improvements	411,587	251,720	-	-	-
Public Works Utilities Televising Equipment	143,830	-	-	-	-
Campus Wayfinding Signage	-	-	19,851	15,968	-
Enterprise Funds	**160,477**	**49,488**	**81,128**	**300,434**	**1,099,426**
Water Meters and Batteries	21,988	34,572	64,220	25,866	131,200
Waste Water Treatment Facility Equipment	-	822	-	42,300	78,300
Water Mains Infrastructure Improvements	131,479	6,244	6,852	150,315	429,276
Sanitary Sewer Infrastructure Improvements	-	3,500	(3,903)	35,001	415,000
Public Works Furniture and Fixtures	3,500	-	270	150	2,600
Golf Course Equipment	1,970	-	3,799	18,996	32,050
Golf Course Furniture and Fixtures	-	-	-	3,753	1,000
Golf Course Improvements	1,540	4,350	9,890	24,053	10,000
Total Capital Expenditures	**18,661,771**	**13,042,501**	**5,670,806**	**4,646,271**	**4,880,500**

SUMMARY OF CAPITAL REQUESTS BY FUND

Fund Type	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
General Fund				
Hesterman Ditch				
Replace all existing Flared End Sections	X			
Repair concrete floor of the flow line of the swale		X		
Whitman Ditch				
Repair concrete floor of the flow line of the swale			X	
Armitage Ditch				
Repair concrete floor of the flow line of the swale				X
Special Revenue Funds				
Road Improvements				
Victoria Lane	X			
2nd Place	X			
Greenbriar Drive	X			
Gregory Avenue		X		
Paul Avenue		X		
Amherst Circle			X	
Basswood Lane			X	
Brookside Drive			X	
Jeffery Avenue			X	
River Drive			X	
Spruce Street			X	
Van Meter Court			X	
Westberg Street			X	
West Wrightwood Avenue				X
Wrightwood Court				X
South Brandon Drive				X
Capital Project Funds				
Camera Park				
Develop new spray park	X			
Develop cricket field in place of existing softball field	X			
Provide fishing station/pier to access to wetland and pond	X			
Consider development of an 18-hole Disc Golf Course	X			
Gladstone Park				
Renovate or replace existing picnic/shade structure		X		
Develop new playground area		X		
Glen Hill Park				
Develop a soccer field adjacent to Glen Hill Park		X		
Americana Park				
Renovate existing ball field to drain water properly		X		
Develop one full or half basketball court		X		
Consider soccer field to overlap use with existing baseball field		X		
Consider adding Disc Golf		X		

SUMMARY OF CAPITAL REQUESTS BY FUND (cont.)

Fund Type	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Capital Project Funds (cont.)				
Simon Property				
Develop one practice field			X	
Consider development of a community dog park			X	
Consider development of an 18-hole Disc Golf course			X	
Cambria				
Develop a picnic or shade structure area				X
Circle Park				
Remove, move and replace existing basketball court				X
Renovate existing playground equipment				X
Renovate existing spray park and provide support amenities				X
College Park				
Renovate existing ball field to provide adequate drainage				X
Remove, move, and replace existing basketball court				X
Consider soccer field to overlap use with existing baseball field				X
Mill Pond Park				
Develop fitness loop trail with fitness stations				X
Develop one practice soccer or football field at Mill Pond Drive				X
Provide fishing stations/piers				X
Renovate playground equipment				X
Enterprise Funds				
Engineer/Secondary Clarifiers - Replace weirs and troughs	X			
Engineer/Secondary Clarifiers - New Covers	X			
Digester - Purchase 2 new Turbo Blowers		X		
Engineer/Sludge Garage - Sludge Hauling Alterations		X		
Engineer/Spare Digester - Replace Diffusers		X		
Engineer/Aerobic Digester - Replace diffusers			X	
Aeration Tank - Replace gates			X	
Primary Clarifier - Replace Gates			X	
Add Gears to Gates				X
Portable Motor actuator				X
Engineer/Activated Sludge Tank Modifications				X
MXU Water Meter Battery Replacement Phase III	X			
784 Burdette Water Tower Rehab	X			
Glengary Water Main Replacement	X			
Engineering for Glengary Water Main Replacment	X			
Westchester Water Main Replacement	X			
Engineering Westchester Water Main Replacement	X			
Brandon Ct Water Tower Rehab	X			
MXU Water Meter Battery Replacement - Phase IV		X		
210 North Ave (north) Stge Tank Rehabilitation		X		
2163 Gladstone Ave Building Repairs		X		

SUMMARY OF CAPITAL REQUESTS BY FUND (cont.)

Fund Type	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19
Enterprise Funds (cont.)				
Lynn Ct Water Main Replacement		X		
Engineering for Lynn Ct Water Main Replacement		X		
E. Schubert Ave Water Main Replacement			X	
Engineering for E Schubert Water Main Replacement			X	
Marilyn Ave Water Main Replacement			X	
Eng for Marilyn Ave Water Main Replacement			X	
210 North Ave (S) Stge Tank Rehab				X
E. Altgeld Water Main Replacement				X
Engineering for E. Altgeld Water Main Replacement				X
Meter Replacement - Phase I				X

APPENDIX

A PROUD & PROGRESSIVE
VILLAGE FOR ALL PEOPLE

ADMINISTRATIVE POLICY

MONITORING OF POSTINGS AND/OR CODINGS TO OUR BUDGET

All departments are required to review Accounts Payable, Journal Entries, Encumbrances, etc. and all transactions on their respective budget statements on a monthly basis. If there are any incorrect general ledger accounts(s) used and/or misposting within their respective departments, they are to be corrected via Journal Entry Re-class (JERC) form within 10 working days of receipt of the Budget Statement. A JERC form will be completed by the department and submitted to the Finance Department. Forms should have supporting detail attached.

If the JERC form is charging the budget of another Department, staff are required to advise that Department in writing of their action. Departments should not be charged without their approval.

If staff are processing a voucher and charging another department part or all of the expense, they must get that department manager's approval on the voucher prior to sending it to Accounts Payable for payment processing. This is not applicable to a monthly recurring charge such as payroll, insurance, legal expense, DuPage Water and similar regular monthly transactions.

After the Six Month Review is prepared, NO JERC forms are to be submitted affecting a transaction posted to the General Ledger prior to October 31st.

VILLAGE EXCEED BUDGET APPROVAL (VEBA)

It is the policy of the Village of Glendale to adopt a zero base, line item budget each fiscal year. It is the responsibility of each Department Manager to carry out public services and business operations in their respective departments within the appropriated amount of funds provided in each line item (including sub-line items) in the fiscal year budget.

The Village Exceed Budget Approval (VEBA) is designed to recognize that all situations and conditions cannot be anticipated in the budget process. Unforeseen situations arise during the course of the fiscal year that require the expenditure of funds that exceed the funding in a particular line item or sub-line item, or that were not budgeted for at all. Some examples include, a higher than expected increase of insurance rates, the breakdown and needed repair of an essential piece of equipment, a natural disaster that resulted in higher than average overtime wages, a new or expanded public service initiated by the Village Board, or a recreation program with higher than anticipated participants resulting in the higher expenses.

In an effort to control and reduce the number of VEBA forms that are submitted and the associated financial impact, the following VEBA policy is established:

VEBA FORM SUBMITTAL & AUTHORIZATION

1. All Department Managers are responsible for reviewing and analyzing ALL of their budget account numbers and line items on a monthly basis to monitor spending during the course of the fiscal year, and to identify and correct errors in account number expenses or allocated charges within 30 days. When one department has expenses that need to be charged to another department's account, the department head responsible for the account must give approval PRIOR to the charge being processed. The Finance Director is responsible for all accounts in the General Fund Central Services accounts.

2. Department Managers must submit a VEBA form and secure authorization from the Village Administrator to shift funds between sub-line items in any single account even when such shifting of funds may not result in an overall need for more funding in the account.

3. Department Managers must submit a VEBA form and secure written authorization from the Village Administrator PRIOR to committing to any expense that is either over the line item budgeted funds or was not specifically budgeted. A complete and accurate explanation together with a copy of the computer system print out of the specified account must be attached.

4. A calculation must be provided for any request for an expense increase that is substantiated by an associated revenue increase. For example, if a recreation program has a greater number of participants than anticipated, therefore the expenses to run the program are also greater, an explanation of the original revenue/expense calculation compared to the actual revenue/expense calculation must be provided on the VEBA form.

5. Department Managers are responsible to maintain their own records of all VEBA authorizations for shifting funds between sub-line items and for additional funding authorizations. All additional fund authorizations during the first six months of the fiscal year must be entered into the six-month review system and clearly stated as pre-approved.

BUDGET MANAGEMENT POLICY

BACKGROUND

Each year, the Village Board approves an annual budget and subsequently approves an Appropriations Ordinance which grants spending authority to Village staff. Great care is taken by Staff and Board members to anticipate the necessary expenditures for the upcoming fiscal year, with priority given to the protection of human health, the preservation of private and public assets and sustaining and / or enhancing the quality of life within the community. The

intent of this policy is to provide direction to Staff on how to best manage the approved budget while incurring the necessary expenses to provide quality services.

LEGAL LEVEL OF BUDGETARY CONTROL:

Department level, or where no departmental segregation of a fund exists, the fund level.

EXPENDITURES WITHIN BUDGET

Certain expenditures are essential to providing public services such as salaries, commodities and capital outlay. These expenditures have been budgeted based on the best information available during the budget process. Staff prepares a detailed budget document listing each expected item for the fiscal year. Once approved by the Village Board, Staff is charged with managing the expenditures of their departments as close to the approved budget as possible. Staff is responsible for ensuring all expenditures are considered necessary, competitive whenever possible and procured through the purchasing policy of the Village.

In the event a budgeted item is no longer necessary, staff may substitute alternate purchases as long as the expenditure is again necessary as well as appropriate. However, when possible staff is strongly encouraged to allow any surplus for the year to accrue as maintaining the fiscal health of the Village funds is vital to financial stability. Staff will not purchase any non-necessary items with the justification of having budget funds available.

EXPENDITURES OUTSIDE OF THE BUDGET

The actual costs of providing Village services will on occasion vary from the approved Village budget due to extraordinary circumstances, acts of nature, unforeseen changes to the market and various other causes. When Staff encounters situations requiring expenditures either in excess of the approved amount or unbudgeted altogether, Staff will evaluate options for remedying the over-budget situation in the following order:

1. Determine if other items budgeted within the same account will not be necessary during the fiscal year sufficient to cover the unplanned item(s). If so, no other action is necessary at this point.

2. Identify any possible budget transfer. Budget transfers will be submitted first to the department director responsible for the account(s) in question and then to the Village Administrator for review, approval and application. Allowable budget transfers will meet all of the following criteria:
   a) Within the same fund
   b) Within the same department
   c) Within the same object class (i.e. commodity to commodity, capital to capital, etc.)
   d) Sufficient funds exist in the account being transferred from in order to cover not only the transfer, but also any item(s) to be purchased from that account during the remainder of the fiscal year.

3. For over-budget situations that will be significant, a formal amendment will need Village board approval. These amendments will be brought to the board at the six-month budget review, or sooner if deemed necessary by the Village Administrator or designee. Any budget amendments that increase the total budgeted expenditures in a fund must be approved by the Village Board. To be considered, amendments will need to be submitted with all required details as follows:
   b) Department director approval (or designee)
   c) Village Administrator approval (or designee)
   d) Finance Director approval (or designee)

4. For over-budget situations that will be minor compared to the total budget of the account, the account will be allowed to go over budget for the fiscal year with the requirement that sufficient budget funds exist within that fund AND department to absorb the deficit for the fiscal year. The Village Administrator and the Finance Director, will determine if the amount of deficit is minor or material.

REVIEW AND REPORTING

Department directors will be responsible for managing their approved budgets at the department level. They will be held accountable for all items charged to their accounts. Directors will need to monitor their accounts as any discrepancies from what is expected by a director should be reported to Finance for further detail.

Finance department staff will review the expense report closely each month to identify any material variances from budget. Department directors will be required to provide sufficient explanation as requested as to the cause of the material variances. The Finance Department will produce a monthly department report which will not only discuss important items of note but also provide useful and concise financial information for Village Board review. This report will be distributed to the Board no more than forty-five (45) days after each month end. Reports will be issued sooner where possible, allowing time for bank reconciliations and end-of-month accounting entries as well as report preparation and review.

CREDIT CARD POLICY

The Village of Glendale Heights shall upon the authorization of the Village Administrator issue credit cards to specified individuals and or a department for use on transactions of the Village of Glendale Heights. Use of the issued card is specific as authorized only for the use of a legal Village transaction.

The individual or department head is responsible to maintain security of the card to assure proper use. Further, the individual or department is responsible that payments of charges made on the card are promptly paid on time to avoid any late payment fees and interest charges. Note that on occasion the card may be delegated for use to a department not holding a credit

card, when it is appropriate and convenient or necessary to have a Village credit card used. If that department has not paid the charge on time they are responsible for the late or interest fees. The individual or department are responsible to reconcile the monthly statement received from the card company to assure transactions charged are correct and any unpaid balance is correct and that a voucher for payment has been processed.

The card may be used only for approved budget items and in accordance with established purchasing policies. The card may not be used for a personal, non-work transaction.

When payment vouchers are processed, copies of the receipt of payment should be attached. Each such receipt or document should have an explanation of the purpose of the use of the card. Restaurant receipts should have listed the names of all persons included in the meal charges.

When credit cards are utilized for travel, advance deposits, reservations etc. an expense report needs to be promptly filed. The charges incurred on the credit card should be listed and designated on the expense report.

Upon transfer to another department or termination of employment the credit card needs to be returned to the Village of Glendale Heights and a written receipt of return secured.

The Village will also have credit cards issued by vendors such as Costco, Target, etc. These cards will be maintained by the Purchasing Department. They will be issued for use upon request and must be returned to the Purchasing Department immediately after the designated use.

FUND BALANCE POLICY

The Government Finance Officers Association (GFOA) recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund. Such a guideline should be set by the appropriate policy body and should provide both a temporal framework and specific plans for increasing or decreasing the level of unrestricted fund balance, if it is inconsistent with that policy.

The adequacy of unrestricted fund balance in the General Fund should be assessed based upon a government's own specific circumstances. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their General Fund of no less than two months of regular General Fund operating revenues or regular General Fund operating expenditures.

The Village Board of Trustees, acknowledge and embrace the need to ensure the financial security and solvency of the Village, to preserve and enhance the Village's investment grade credit ratings and to ensure the availability of funds for use in addressing expenses related to

extreme situations, such as unforeseen emergencies, unanticipated expenditures and revenue shortfalls.

The Village Board of Trustees fords that maintaining a minimum unrestricted fund balance in the General Fund Reserve in an amount equal to no less than thirty-three and one-third (33.33%)percent (four(4)months') of the Village's budgeted General Fund operating expenditures shall suffice to ensure the satisfaction of the policy goals established in Resolution No. 2013 –R 76.

The Reserve established shall be maintained at an amount equal to no less than 33.33% (four months') of the General Fund's annually budgeted operating expenditures. The Reserve is established to pay for expenses caused by unforeseen emergencies or for shortfalls caused by revenue declines.

The Reserve Policy shall be reviewed by the Board of Trustees annually in conjunction with the adoption of the Budget.

INVESTMENT POLICY

SCOPE OF INVESTMENT POLICY

This investment policy applies to the Village of Glendale Heights except for the Police Pension Fund. It is inclusive of all other funds that that may be created from time to time during the budgeting process.

Moneys for the Police Pension Fund will be administered by the persons designated by the Board of Trustees for the Police Pension Fund or their appointed person.

PRUDENT PERSON POLICY

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 possible income to be derived.

OBJECTIVES OF INVESTMENT POLICY

The purpose of this policy is to establish guidelines and parameters for the management of cash assets of the Village of Glendale Heights. These guidelines are for Village officials charged with the responsibility for the stewardship of funds.

OBJECTIVES INCLUDE

1. Safety of principal is a foremost objective. Each investment transaction shall reasonably seek to ensure that capital losses are avoided.

2. The Village shall diversify investments to avoid incurring unreasonable risks. This shall include investment types and/or investment firms and institutions.

3. The Village investment portfolio shall remain sufficiently liquid to enable the Village to meet operating requirements which may be reasonably anticipated A guideline for this amount would be to have 90 days liquid assets to cover operating expenses Based upon reasonable investment decisions it may be more than 90 days.

RESPONSIBILITY FOR INVESTMENT PROGRAM

The establishment of investment policies is the responsibility of the Village Board, Village Administrator and the Village Treasurer. Management and administrative accountability shall be delegated to the Director of Finance under the direction of the Village Administrator. The Director of Finance shall be authorized to conduct transactions of investment and/or reinvestment of funds in accordance with this investment policy.

The responsibility for investment activities of the Police Pension Fund rests with the Board of Trustees of the Police Pension Fund.

CASH MANAGEMENT

Receipts

All monies due the Village shall be collected as promptly as possible. Monies that are received shall be deposited in an approved financial institution no later than two business days after receipt by the Village. Exception to this time may be applicable under extenuating circumstances. Amounts that remain uncollected after a reasonable length of time shall be subject to any legal means of collection and may include penalties and/or cost of collection including but not limited to administrative and legal cost incurred.

All financial institutions (banks, savings or building loan and credit union) are required to submit the complete "Call Report" required by their regulatory authority each annual quarter within 30 days of the date their regulatory authority requested same (commonly March, June, September, & December of each year).

Disbursements

Any disbursement due suppliers of goods and/or services or to employees for salaries and wages shall be contingent upon an available budget appropriation. Disbursements are made in accordance with Village policy.

Pooling of Cash

Except where otherwise provided by the Board of Trustees, the Village Finance Director will be authorized to pool the cash of various funds to enhance investment earnings where in his/her opinion it is advantageous and prudent to do so. Investment income will be allocated to the various funds based upon their respective participation.

Accounting

The Village of Glendale Heights maintains its accounting records on the basis of fund accounting. Each fund is considered a separate accounting entity. All investment transactions shall be stated at fair value in accordance with GASB Statement 31.

Financial Institutions

The Village of Glendale Heights shall select financial institutions on the following basis:

Security: Selected financial institutions shall be a member of the FDIC or the FSLIC systems. The institution shall be required to post required collateral for funds in excess of the FDIC or FSLIC insurable limits. The Village will not maintain deposits in any financial institution in which Village funds on deposit will exceed Seventy-Five (75%) percent of the institutions' capital stock and surplus. Reasonable fees and charges for services rendered by the institution are normal, anticipated and acceptable. Fees are inclusive of a reasonable cost factor for collateralization when required and applicable.

Location: When possible the Village will utilize financial institutions within the Village of Glendale Heights and not precluded by other standard of this policy. However other qualified depositories may be used regardless of location.

Statement of Condition: The Village will maintain for public and management, current statements of condition for each financial institution named as a depository. The refusal of any said institution to provide such data upon request may serve as sufficient cause for withdrawal of funds.

Investment Selection: The Village may invest in any type of security allowed in the Illinois Statutes except that it should specifically avoid any purchase of financial forwards or futures, any leveraged investments, lending securities or derivatives. Investments shall be selected to provide asset growth and to accomplish the goals of the Village.

COMMERCIAL PAPER

A Standard & Poor's commercial paper rating is a current assessment of the likelihood of timely payment of debt considered short-term in the relevant market. Ratings are graded into several categories ranging from "A-1" for the highest quality obligations to "D" for the lowest. These categories are as follows:

A-1 This highest category indicates that the degree of safety regarding timely payment is strong. Those issues determined to possess extremely strong safety characteristics are denoted with a plus sign (+) designation.

A-2 Capacity for timely payment on issues with this designation is satisfactory. However, the relative degree of safety is not as high as for issues designated "A-1".

A-3 Issues carrying this designation have adequate capacity for timely payment. They are, however, more vulnerable to the adverse effects of changes in circumstances than obligations carrying the higher, designations.

The Village shall invest primarily in A-1 Rated Paper. Due to availability and a higher return on Investment, A-2 may be utilized but not to exceed Fifteen (15%) percent of total investments. A-3 not to exceed Five (5%) percent of total investment. However, the total investment of A-2 and A-3 combined shall not exceed Fifteen (15%) percent.

CERTIFICATES OF DEPOSIT

Investments shall be made in transaction amounts not to exceed FDIC limits in financial institutions with FDIC coverage.

DIVERSIFICATION AND MATURITIES

In order to reduce the risk of default, the investment portfolio of the Village shall not exceed the following limits unless specifically authorized by the Board of Trustees.

No financial institution shall hold more than Fifty (50%) percent of the Village investment portfolio, exclusive of U.S. Treasury securities.

Commercial paper shall not exceed Twenty (20%) percent of the Village's investment portfolio.

Illinois Funds shall not exceed Fifty (50%) percent of the Village's investment portfolio.

Up to Twenty (20%) percent of the Village's investment portfolio may be invested for a maximum period of Three (3) years.

Certificates of deposit shall not exceed FDIC limits. The Village may invest in more than one certificate of deposit at an individual banking institution provided that the total value of the certificates of deposit at said institution shall not exceed FDIC limits. Brokered certificates of deposit shall not exceed Fifty (50%) of the Village's investment portfolio.

Maturities of invested funds shall be determined by the Director of Finance. They shall be determined by the cash operating requirements, return on investment opportunity and any pertinent reasonable judgment. Except as provided herein General Fund and Special Revenue Funds shall be limited to a maximum of thirty-six (36) months from the date of purchase. Other funds shall have a guideline of thirty-six (36) month maximum, but may be purchased with a longer maturity to match future project or liability requirements.

COLLATERAL

It is the policy of the Village to require that funds on deposit in excess of FDIC or FSLIC limits be secured by some form of collateral. The applicable institution must submit that list of collateral for approval by the Village. The following are acceptable assets as collateral.

1. United States Government Securities
2. Obligations of Federal Agencies
3. Obligations of Federal Instrumentalities
4. Obligations of the State of Illinois

The amount of collateral provided will not be less than One Hundred Ten (110%) percent of the fair market value of the net amount of public funds secured, the ratio of fair market value of collateral to the amount of funds secured will be reviewed quarterly, and additional collateral will be requested when the ratio declines below the required level. Collateral agreements will preclude the release of pledged assets without the authorized signature from the Village of Glendale Heights.

INTERNAL CONTROLS

The Director of Finance shall establish a system of internal controls complying with accepted accounting principles. These controls may be revised or vary from time to time to comply with General Ledger systems and improved methods and/or procedure. The internal controls shall be reviewed for approval in conjunction with the annual examination of the financial statements and procedures of the Village. The controls shall be designed to prevent loss of public funds arising from fraud, employee error, misrepresentation of third parties or imprudent actions by employees and officers of the Village. The general ledger accounts will be reconciled monthly to institution or investment statements.

REPORTING

The Director of Finance shall submit monthly investments or supplemental reports or statements that provide the following information:

1. Principal type of investment and where invested by fund
2. Earnings for the current month and year to date

Reports and statements are not limited and may contain additional informative data.

The reports shall be provided to the Village President Board of Trustees and other Village managers as deemed appropriate.

AMENDMENT

This policy shall be reviewed periodically and any changes will be presented to the Board of Trustees for their approval.

PURCHASING POLICY

(Village Code – Title 3, Chapter 1)

PURPOSE; SCOPE; EXEMPTIONS:

Purpose:

The purpose of this chapter is to provide for the fair and equitable treatment of all persons involved in public purchasing by the village, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.

Scope:

This chapter applies to contracts for the procurement of equipment, supplies, services and construction of public improvements entered into by the village. It shall apply to the expenditure of public funds by the Village for public purchasing. When the procurement involves any expenditure regulated by federal or Illinois law or by federal or Illinois regulations, the procurement shall be conducted in accordance with any mandatory applicable laws and regulations. (Ord. 2007-100, 10-18-2007)

Exemptions:

The provisions of this chapter shall not apply to the selection of the Village attorney who shall be appointed by the Village president pursuant to section 1-7-3 of this code or other special legal counsel retained by the village. (Ord. 2009-62, 11-19-2009)

The provisions of this chapter shall not apply to the purchases made by the Village director of golf course operations pursuant to section 1-7E-1 of this code. (Prior ord.)

PURCHASING AGENT:

Administrative Services Manager Serve As

Except as otherwise provided herein, the administrative services manager shall serve as the principal public purchasing official for the Village and shall be responsible for the procurement of equipment, supplies, contractual services and construction of public improvements in accordance with this chapter, as well as the management and disposal of supplies. In the event of a vacancy in the office of the administrative services manager, the Village administrator shall act as the administrative services manager until such time as the office is no longer vacant.

Duties

In accordance with this chapter and subject to the supervision of the Village administrator, the administrative services manager shall:

1. Procure or supervise the procurement of equipment, supplies, contractual services, and construction of public improvements needed by the village;
2. Exercise general supervision over all inventories of equipment and supplies belonging to the village;

3. Sell, trade, or otherwise dispose of surplus equipment or supplies belonging to the village; and establish and maintain programs for specifications development, contract administration, inspection and acceptance, in cooperation with the departments using procured equipment, supplies, and contractual services, in construction of public improvements.

Delegation of Purchasing Duties

With the approval of the Village president, Village administrator and board of trustees, the administrative services manager may delegate authority to other Village officials to purchase certain equipment, supplies, contractual services, or construction of public improvements items if such delegation is deemed necessary for the effective procurement of those items. (Ord. 2007-100, 10-18-2007)

COMPETITIVE SEALED BIDDING

All contracts of the Village for the purchase of equipment, supplies, contractual services or construction of public improvements exceeding ten thousand dollars ($10,000.00) shall be awarded by competitive sealed bidding, except as otherwise provided.

The administrative services manager shall issue an invitation for bids which shall include specifications and all contractual terms and conditions applicable to the procurement.

Adequate public notice of the invitation for bids shall be given not less than ten (10) calendar days prior to the date set forth therein for the opening of bids. Such notice may include publication in a newspaper of general circulation within the community in a reasonable time prior to bid opening. The public notice shall state the place, date, and time of bid opening.
Bids shall be opened publicly in the presence of one or more witnesses at the time and place designated in the invitation for bids.

Bids shall be evaluated based on the requirements set forth in the invitation for bids, which may include criteria to determine acceptability such as inspections, testing, quality, workmanship, delivery, and suitability for particular purposes. Those criteria that will affect the bid price and be considered in evaluation for award shall be objectively measurable such as discounts, transportation costs, and total or life cycle costs. The invitation for bids shall set forth the evaluation criteria to be used.

Correction or withdrawal of inadvertently erroneous bids before or after bid opening, or cancellation of awards or contracts based on such bid mistakes, may be permitted where appropriate. If mistakes are discovered before bid opening, the bid may be withdrawn by written notice received in the office designated in the invitation for bids prior to the time set for bid opening. Any modification prior to the bid opening must be submitted in a sealed envelope prior to the scheduled opening of the bid. After bid opening, no changes in bid prices or other provision of bids prejudicial to the interest of the Village or fair competition shall be permitted.

In lieu of the bid correction, a low bidder alleging a material mistake of fact may be permitted to withdraw its bid if, in the sole judgment of the board of trustees:

1. The mistake is clearly evident on the face of the bid document but the intended correct bid is not similarly evident; or
2. The bidder submits evidence which clearly and convincingly demonstrates that a mistake was made.

All requests to permit the correction or withdrawal of bids or to cancel awards or contracts based on bid mistakes shall be supported by a written request to the administrative services manager indicating the reason for the request.

Unless all bids are rejected by the board of trustees, the contract shall be awarded with reasonable promptness by appropriate written notice to the lowest responsible and responsive bidder whose bid meets the requirements and criteria set forth in the invitation for bids. In the event the low responsive and responsible bid for a construction of public improvements project exceeds available funds, the administrative services manager is authorized, when time or economic considerations preclude re-solicitation of work of a reduced scope, to negotiate an adjustment of the bid price with the low responsive and responsible bidder, in order to bring the bid within the amount of available funds.

When it is considered impractical to prepare initially a purchase description to support an award based on price, an invitation for bids may be issued requesting the submission of un-priced offers to be followed by an invitation for bids limited to those bidders whose offers have been determined to be technically acceptable under the criteria set forth in the first solicitation. (Ord. 2007-100, 10-18-2007)

COMPETITIVE SEALED PROPOSALS

When the board of trustees determines that the use of competitive sealed bidding is either not practicable or not advantageous to the village, a contract may be entered into by use of the competitive sealed proposals method.

Proposals shall be solicited through a request for proposals.

Adequate public notice of the request for proposals shall be given in the same manner as provided in subsection 3-1-3C of this chapter, provided the minimum time shall be twenty (20) calendar days. (Prior ord.)

No proposals shall be handled so as to permit disclosure of the identity of any offerer or the contents of any proposal to competing offerers prior to the time at which the proposals are due. A register of proposals shall be prepared containing the name of each offerer, the number of modifications received, if any, and a description sufficient to identify the item offered. The register of proposals shall be open for public inspection only after the time at which proposals have been formally awarded. (Ord. 2007-100, 10-18-2007)

The request for proposals shall state the relative importance of price and other evaluation factors.

As provided in the request for proposals, discussions may be conducted with responsible offerers who submit proposals determined to be reasonably susceptible of being selected for award for the purpose of clarification to assure full understanding of, and conformance to, the solicitation requirements. Offerers shall be afforded fair and equal treatment with respect to any opportunity for discussion and revision of proposals, and such revisions may be permitted after submissions and prior to award for the purpose of obtaining best and final offers.

The award shall be made by the board of trustees to the responsible offerer whose proposal is determined to be the most advantageous to the village, taking into consideration price and the evaluation factors set forth in the request for proposals. (Prior ord.)

AUTHORIZATION OF AWARD AND FORMAL BID WAIVERS

The Village administrator shall have the authority to provide approval authorization of recommendations for all formal bid waivers, award of formal sealed competitive bids, and award of request for proposals with monetary values not to exceed twenty thousand dollars ($20,000.00). The Village president and board of trustees shall provide authorization for values exceeding twenty thousand dollars ($20,000.00), or values below twenty thousand dollars ($20,000.00) as requested by the Village administrator, of the award of formal sealed competitive bids and award of request for proposals. The board of trustees, by a vote of two-thirds (2/3) of all trustees elected, may waive any and all requirements of section 3-1-3 or 3-1-4 of this chapter. (Ord. 2007-100, 10-18-2007; amd. 2011 Code)

SMALL PURCHASES

Any purchase not exceeding ten thousand dollars ($10,000.00) may be made in accordance with the small purchase procedures authorized in this section. Contract requirements shall not be artificially divided so as to constitute a small purchase under this section. (Ord. 2007-100, 10-18-2007)

Insofar as is practical for small purchases in excess of one thousand dollars ($1,000.00), no less than three (3) businesses shall be solicited to submit quotations. The award shall be made to the business offering the lowest acceptable quotation and in the best interest of the village. The names of the businesses submitting quotations and the date and amount of each quotation shall be recorded and maintained as part of the purchase record. (Prior ord.)

The administrative services manager shall adopt operational procedures for making small purchases of one thousand dollars ($1,000.00) or less. Such operational procedures shall provide for obtaining adequate and reasonable competition for the supply, service, or construction of public improvements being purchased. (Ord. 2007-100, 10-18-2007)

SOLE SOURCE PROCUREMENT

A contract may be awarded without competition when the administrative services manager determines, in writing, after conducting a good faith review of available sources, that there is only one source for the required equipment, supply, service, or construction item. A record of sole source procurement shall be maintained as a public record and shall list each contractor's name, the amount and type of each contract, a listing of the item(s) procured under each contract, and the identification number of each contract file. For contracts with values of ten thousand dollars ($10,000.00) to twenty thousand dollars ($20,000.00), the administrative services manager must obtain prior authorization from the Village administrator, and contracts with values exceeding twenty thousand dollars ($20,000.00) must be authorized by the Village president and board of trustees. (Ord. 2007-100, 10-18-2007; amd. 2011 Code)

EMERGENCY PROCUREMENT

Notwithstanding any other provisions of this chapter, the Village administrator may make or authorize the administrative services manager and others to make emergency procurement of equipment, supplies, contractual services, or construction items when there exists a threat to the public health, welfare, or safety; provided, that such emergency procurement shall be made with such competition as is practicable under the circumstances. A written determination of the basis for the emergency and for the selection of the particular contractor shall be included in the contract file. As soon as practicable, a record of each emergency procurement shall be made and shall set forth the contractor's name, the amount and type of the contract, a listing of the item(s) procured under the contract, and the identification number of the contract file. (Ord. 2007-100, 10-18-2007)

CANCELLATION OF INVITATIONS FOR BIDS OR REQUESTS FOR PROPOSALS

An invitation for bids, a request for proposals or other solicitation may be canceled. Any or all bids or proposals may be rejected in whole or in part when it is in the best interests of the village. Each solicitation issued by the Village shall state that the solicitation may be canceled and that any bid or proposal may be rejected in whole or in part when it is in the best interests of the village. Notice of cancellation shall be sent to all businesses solicited. (Prior ord.)

RESPONSIBILITY OF BIDDERS AND OFFERERS

If a bidder or offerer who otherwise would have been awarded a contract exceeding ten thousand dollars ($10,000.00) is found non-responsible, a determination of non-responsibility shall be made by the board of trustees. The unreasonable failure of a bidder or offerer to supply promptly information in connection with an inquiry with respect to responsibility may be grounds for a determination of non-responsibility with respect to such bidder or offerer. The administrative services manager shall notify the non-responsible bidder or offerer of the determination. The determination shall be made part of the contract file and be made a public record. (Ord. 2007-100, 10-18-2007)

BID AND PERFORMANCE BONDS

Bid and performance bonds or other security may be requested for supply contracts or service contracts as the administrative services manager or head of a using department deems advisable to protect the Village interest and shall be required for all contracts for the construction of public improvements. Any such bonding requirements shall be set forth in the solicitation. The bid or performance bond shall not be used as a substitute for a determination of a bidder's or offerer's responsibility. (Ord. 2007-100, 10-18-2007)

TYPES OF CONTRACTS

Authorized Contracts

The Village may use any type of contract which is appropriate to the procurement and which will promote the best interests of the village.

Multi-term Contracts

1. Subject to the limitations imposed by law, a contract for supplies or services may be entered into for any period of time deemed to be in the best interests of the village, provided the term of the contract and conditions of renewal or extension, if any, are included in the solicitation, and funds are available for the first fiscal period at the time of contracting. The contract shall provide that the payment and performance obligations for succeeding fiscal periods shall be subject to cancellation and termination without penalty dependent upon the availability and appropriation of funds therefore.
2. Prior to the utilization of a multi-term contract, it shall be determined in writing:
    a. That the estimated requirements cover the period of the contract and are reasonably firm and continuing.
    b. That such a contract will serve the best interests of the Village by encouraging effective competition or otherwise promoting economies in Village procurement.
3. When funds are not appropriated or otherwise made available to support continuation of performance in a subsequent fiscal period, the contract shall be canceled.

Restrictions on Awarding Contracts

Multiple source awards shall not be made when a single award will meet the Village needs without sacrifice of economy or service. Awards shall not be made for the purpose of dividing the business, making available product or supplier selection to allow for user preference unrelated to utility or economy, or avoiding the resolution of tie bids. Any such awards shall be limited to the least number of suppliers to meet the valid requirements. (Prior ord.)

CONTRACT ADMINISTRATION SYSTEM

A contract administration system designed to ensure that a contractor is performing in accordance with the solicitation under which the contract was awarded and the terms and conditions of the contract shall be maintained. (Prior ord.)

RIGHT TO INSPECT FACILITIES

As a condition to the submission of any bid, proposal or quotation by a prospective vendor or contractor, the prospective vendor or contractor grants to the Village the permission, at reasonable times upon adequate notice, to inspect the plant of the vendor, place of business, or work site of a contractor or subcontractor at any tier which is pertinent to the performance of any contract awarded or to be awarded by the village. (Prior ord.)

REPORT ANTICOMPETITIVE PRACTICES

When, for any reason, collusion or other anticompetitive practices are suspected among any bidders or offerers, a notice of the relevant facts shall be transmitted to the Village attorney or the appropriate legal officer having jurisdiction. (Prior ord.)

VILLAGE PROCUREMENT RECORDS

All determinations and other written records pertaining to the solicitation, award, or performance of a contract shall be maintained for the Village in a contract file by the administrative services manager. (Ord. 2007-100, 10-18-2007)

All procurement records shall be retained and disposed of by the Village in accordance with records retention guidelines and schedules approved by the state of Illinois. (Prior ord.)

MAXIMUM PRACTICABLE COMPETITION

All specifications shall be drafted so as to promote overall economy for the purposes intended and encourage competition in satisfying the Village needs, and shall not be unduly restrictive. The policy enunciated in this section applies to all specifications including, but not limited to, those prepared for the Village by architects, engineers, designers, and draftsmen. (Prior ord.)

BRAND NAME OR EQUAL SPECIFICATION

Brand name or equal specifications may be used when the administrative services manager determines in writing that:

1. No other design or performance specification or qualified products list is available;
2. Time does not permit the preparation of another form of purchase description not including a brand name specification;
3. The nature of the product or the nature of the Village requirements makes use of a brand name or equal specification suitable for the procurement; or
4. Use of a brand name or equal specification is in the best interests of the village. (Ord. 2007-100, 10-18-2007)

Brand name or equal specifications shall seek to designate three (3), or as many different brands as are practicable, as "or equal" references and shall further state that substantially equivalent products to those designated will be considered for award. (Prior ord.)

Unless the administrative services manager determines that the essential characteristics of the brand names included in the specifications are commonly known in the industry or trade, brand name or equal specifications shall include a description of the particular design, function, or performance characteristics which are required. (Ord. 2007-100, 10-18-2007)

Where a brand name or equal specification is used in a solicitation, the solicitation shall contain explanatory language that the use of a brand name is for the purpose of describing the standard of quality, performance, and characteristics desired and is not intended to limit or restrict competition. (Prior ord.)

BRAND NAME SPECIFICATION

The use of a brand name specification may be used when the administrative services manager makes a written determination that only the identified brand name item or items will satisfy the Village needs.

The administrative services manager shall seek to identify sources from which the designated brand name item or items can be obtained and shall solicit such sources to achieve whatever degree of price competition is practicable. If only one source can supply the requirement, the procurement shall be made under section 3-1-7 of this chapter. (Ord. 2007-100, 10-18-2007)

RESPONSIBILITY FOR SELECTION OF METHODS OF CONSTRUCTION CONTRACTING MANAGEMENT

The administrative services manager, with direction from the Village administrator, shall have discretion to recommend to the board of trustees the appropriate method of construction contracting management for a particular project. In determining which method to use, the administrative services manager shall consider the Village requirements, its resources, and the potential contractor capabilities. The administrative services manager shall include in the recommendation a written statement setting forth the facts which led to the recommendation of a particular method of construction contracting management for each project.

It is recognized that the following methods are currently being used for control and coordination of construction of public improvements projects:

1. A single prime contractor (including a turnkey or design build contractor); and
2. Multiple prime contractors managed by:
    a. A designated general contractor;
    b. A construction manager; or (Ord. 2007-100, 10-18-2007)
    c. An administrative services manager, public services director or a project manager. (Ord. 2007-100, 10-18-2007; amd. 2011 Code)

BID SECURITY

Bid security shall be required for all competitive sealed bidding for construction contracts when the price is estimated by the administrative services manager to exceed ten thousand dollars ($10,000.00). Bid security shall be a bond provided by a surety company authorized to do business in the state, or the equivalent in cash, or otherwise supplied in a form satisfactory to the village. Nothing herein shall prevent the requirement of such bonds in service or commodity contracts when the circumstances warrant.

The bid security shall be in an amount equal to at least ten percent (10%) of the amount bid.

When the invitation for bids requires security, the failure to provide bid security will result in the bid being rejected unless it is determined that the bid fails to comply only in a nonsubstantial manner with the security requirements.

If a bidder is permitted to withdraw its bid before award as provided in subsection 3-1-3F of this chapter, no action shall be had against the bidder or the bid security. (Ord. 2007-100, 10-18-2007)

CONTRACT PERFORMANCE AND PAYMENT BONDS

When a contract for the construction of a public improvement is awarded in excess of ten thousand dollars ($10,000.00), the following bonds or security shall be delivered to the Village and shall become binding on the parties upon the execution of the contract:

1. A performance bond satisfactory to the village, executed by a surety company authorized to do business in the state or otherwise secured in a manner satisfactory to the village, in an amount equal to one hundred percent (100%) of the price specified in the contract.
2. A payment bond satisfactory to the village, executed by a surety company authorized to do business in the state or otherwise secured in a manner satisfactory to the village, for the protection of all persons supplying labor and materials to the contractor or its subcontractors for the performance of the work provided in the contract. The bond shall be in an amount equal to one hundred percent (100%) of the price specified in the contract.

Nothing in this section shall be construed to limit the authority of the Village to require a performance bond or other security in addition to those bonds or in circumstances other than specified in subsection A of this section. (Prior ord.)

CONTRACT CHANGES

Every contract modification, change order or contract price adjustment in excess of ten thousand dollars ($10,000.00) and every contract modification, change order or contract adjustment extending the contract completion time under a contract for the construction of a public improvement with the Village shall be subject to prior approval by the board of trustees after receiving a report from the project manager as to the effect of the contract modification,

change order, or contract price adjustment on the total project budget or the total contract budget. (Prior ord.)

ARCHITECTURAL, ENGINEERING AND LAND SURVEYING SERVICES

The provisions of this chapter shall not apply to the selection of the Village engineer who shall be appointed by the Village president, with the advice and consent of the board of trustees, pursuant to section 1-7-3 of this code.

If it is necessary to solicit proposals for professional architectural, engineering or land surveying services, the Village shall, unless it has a satisfactory relationship with one or more firms, announce publicly all requirements for the architectural, engineering or land surveying services. In the procurement of architectural, engineering and land surveying services, the administrative services manager shall request firms to submit a statement of qualifications and performance data. The administrative services manager shall mail a notice requesting a statement of interest and in the specific project for which services are sought to all firms who have a current statement of qualifications and performance data on file with the administrative services manager. The administrative services manager shall place an advertisement in a newspaper or periodical of general circulation requesting a statement of interest in the specific project for which services are sought and further requesting statements of qualifications and performance data from those firms which do not have such a statement on file with the administrative services manager. The advertisement shall state the day, hour and place that the statement of interest and the statements of qualifications and performance data shall be due.

The Village shall negotiate contracts for professional architectural, engineering or land surveying services on the basis of demonstrated competence and qualifications at fair and reasonable prices. Unless the Village has a satisfactory relationship with one or more firms, a selection committee appointed by the Village president, with the advice and consent of the board of trustees, or in the absence of such an appointment, a selection committee composed of three (3) members, including the administrative services manager, the director of public works or another officer with appropriate professional qualifications and the project manager or head of the department in need of the architectural, engineering or land surveying services shall evaluate the firms submitting statements of interest taking into account qualifications, ability of professional personnel, past record and experience, performance data on file, willingness and ability to meet time and budget requirements, location, workload of the firm and such other factors as the selection committee may determine are applicable. The selection committee shall conduct discussions with no less than two (2) firms regarding the proposed contract and the relative utility of alternative methods of approach for furnishing the required services and any required public presentations by firms deemed to be the most qualified regarding their qualifications, approach to the project and ability to furnish the required services. If fewer than three (3) firms submit statements of interest and the selection committee determines that one or both of those firms are qualified, the selection committee may proceed to negotiate a contract as set forth below with the firm or firms determined to be qualified.

The administrative services manager, in consultation with the selection committee, shall negotiate a contract with the firm considered to be the most qualified for architectural, engineering or land surveying services at compensation which the administrative services manager determines in writing to be fair and reasonable to the village. In making this decision, the administrative services manager shall take into account the estimated value, the scope, the complexity, and the professional nature of the services to be rendered. Should the administrative services manager, in consultation with the selection committee, be unable to negotiate a satisfactory contract with the firm considered to be the most qualified at a price the administrative services manager determines to be fair and reasonable to the village, negotiations with that firm shall be formally terminated. The administrative services manager shall then undertake negotiations with the second most qualified. If unable to come to an agreement, the administrative services manager shall then move to the third most qualified or further until an agreement is reached. (Ord. 2007-100, 10-18-2007)

AUTHORITY TO DEBAR OR SUSPEND

After reasonable notice to the person involved and reasonable opportunity for that person to be heard, the administrative services manager, after consulting with the Village attorney, is authorized to debar a person for cause from consideration for award of contracts. The debarment shall be for a period of not more than three (3) years. After consultation with the Village attorney, the administrative services manager shall recommend to the Village president and board of trustees to suspend a person from consideration for award of contracts if there is probable cause to believe that person has engaged in any activity which might lead to debarment. The suspension shall be for a period not to exceed three (3) months. The causes for debarment include:

Conviction for commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract, or in the performance of such contract or subcontract;

Conviction under state or federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty which currently, seriously, and directly affects responsibility as a Village contractor;

Conviction under state or federal antitrust statutes arising out of the submission of bids or proposals; or

Violation of contract provisions, as set forth below, of a character which is regarded by the administrative services manager to be serious as to justify debarment action:

1. Deliberate failure, without good cause, to perform in accordance with the specifications or the time limit provided in the contract;
2. A recent record of unsatisfactory performance in accordance with the terms of one or more contracts;

3. Any other cause the administrative services manager determines to be so serious and compelling as to affect responsibility as a Village contractor including debarment by another governmental entity for any cause listed; or
4. For violation of the ethical standards set forth in sections 3-1-30, 3-1-31, 3-1-32 and 3-1-33 of this chapter. (Ord. 2007-100, 10-18-2007)

BID PROTEST

A. Any actual or prospective bidder, offerer, or contractor who is aggrieved in connection with the solicitation or award of a contract may protest to the Village administrator. A protest with respect to an invitation for bids or request for proposals shall be submitted in writing prior to the opening of bids or the closing date of proposals, unless the aggrieved person did not know and should not have known of the facts giving rise to such protest. The protest shall then be submitted within ten (10) calendar days after such aggrieved person knows or should have known the facts giving rise thereto. (Prior ord.)

B. In the event of a timely protest under subsection A of this section, the administrative services manager shall not proceed further with the solicitation or award of the contract until the Village administrator makes a determination either on the merits of the protest or that the award of a contract without delay is necessary to protect a substantial interest of the village. Protesters shall exhaust their administrative remedy prior to initiating judicial remedies. (Ord. 2007-100, 10-18-2007)

REMEDIES FOR SOLICITATIONS OR AWARDS IN VIOLATION OF LAW

If, prior to the bid opening or the closing date for receipt of proposals, the administrative services manager, after consultation with the Village attorney, determines that a solicitation is in violation of federal, state, or municipal law, then the solicitation shall be canceled or revised to comply with applicable law.

If, after the bid opening or closing date for receipt of proposals, the administrative services manager, after consultation with the Village attorney, determines that a solicitation or a proposed award of a contract is in violation of federal, state, or municipal law, then the solicitation or proposed award shall be canceled.

If, after an award, the administrative services manager, after consultation with the Village attorney, determines that a solicitation or award of a contract was in violation of applicable law and the person awarded the contract has not acted fraudulently or in bad faith:

1. The contract may be ratified and affirmed, provided it is determined that doing so is in the best interests of the village;
2. The contract may be terminated and the person awarded the contract shall be compensated for the actual costs reasonably incurred under the contract, plus a reasonable profit, prior to the termination; or

3. If the person awarded the contract has acted fraudulently or in bad faith, the contract may be declared null and void, if such action is in the best interests of the village. (Ord. 2007-100, 10-18-2007)

COOPERATIVE PURCHASING

The Village shall utilize joint or cooperative purchasing pursuant to the provisions of article A of this chapter whenever favorable prices are obtained for required goods and contractual services. (Prior ord.)

SURPLUS PROPERTY

The administrative services manager shall provide a written recommendation to the Village administrator when Village property should be designated as no longer necessary or useful to or in the best interests of the village. The Village administrator may approve or disapprove of the designation made by the administrative services manager.

Upon approval of the designation by the Village administrator, the administrative services manager is authorized to sell or otherwise dispose of all surplus personal property with a current market value of less than two thousand five hundred dollars ($2,500.00). A record shall be kept of all dispositions of property made by the administrative services manager.

For the disposition of surplus property with a value greater than two thousand five hundred dollars ($2,500.00), approval of the Village president and board of trustees, including approval of the manner of sale and publication of legal notice, is required. (Ord. 2007-100, 10-18-2007)

CRIMINAL PENALTIES

To the extent that violations of the ethical standards of conduct set forth in this chapter constitute violations of the Illinois criminal code, they shall be punishable as provided therein. (Ord. 2007-100, 10-18-2007)

EMPLOYEE CONFLICT OF INTEREST

It shall be unethical for any Village employee to participate directly or indirectly in a procurement contract when the Village employee knows that:

A. The Village employee or any member of the Village employee's immediate family has a financial interest pertaining to the procurement contract; or

B. Any other person, business, or organization with whom the Village employee or any member of a Village employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement contract. (Ord. 2007-100, 10-18-2007)

GRATUITIES AND KICKBACKS

It shall be unethical for any person to offer, give, or agree to give any Village employee or former Village employee, or for any Village employee or former Village employee to solicit, demand, accept, or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, or preparation of any part of a program requirement or a purchase request, influencing the content of specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter, pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal thereof.

It shall be unethical for any payment, gratuity, or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor or any person associated therewith, as an inducement for the award of a subcontract or order. (Ord. 2007-100, 10-18-2007)

USE OF CONFIDENTIAL INFORMATION

It shall be unethical for any employee or former employee knowingly to use confidential information for actual or anticipated personal gain, or for the actual or anticipated personal gain of any other person. (Ord. 2007-100, 10-18-2007)

CONFIDENTIAL REPORTING ADMINISTRATIVE POLICY

I. General

The Village of Glendale Heights expects its board members appointed officials department directors officers employees and other representatives to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Village of Glendale Heights we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

II. Reporting Responsibility

It is the responsibility of all board members appointed officials department directors officers employees and other representatives to report wrongful conduct in accordance with this administration policy procedure.

III. Wrongful Conduct

Wrongful Conduct is defined in this administrative policy to include a serious violation of Village of Glendale Heights policy such that could result in termination a violation of applicable state and federal law or the use of Village of Glendale Heights property resources or authority for personal gain or other non organization related purpose except as provided under

Village of Glendale Heights policy. This definition of Wrongful Conduct is not intended to be an exclusive listing of the illegal or improper activity encompassed by this confidential reporting policy. Rather this policy is intended to serve as a means of reporting all serious improprieties that potentially impact the integrity and effective operation of the Village of Glendale Heights.

IV. No Retaliation

No board members appointed officials department directors officers employees and other representatives who in good faith report Wrongful Conduct will suffer harassment retaliation or adverse employment consequence. Any director officer or employee who retaliates against anyone who has reported Wrongful Conduct in good faith is subject to discipline up to and including termination of employment. This confidential reporting policy is intended to encourage and enable employees and others to raise serious concerns within the Village of Glendale Heights prior to seeking resolution outside the Village of Glendale Heights.

V. Reporting Wrongful Conduct

The Village of Glendale Heights encourages its board members appointed officials department directors officers employees and other representatives to share their questions concerns suggestions or complaints with someone who can address them properly such as a direct supervisor or department director. Any board member appointed official department director officer employee or other representative may report Wrongful Conduct to the appropriate department director the Village Administrator or the Village President of the Board of Trustees. If the Wrongful Conduct implicates one or all of the above or if the reporting individual is not comfortable speaking with or not satisfied with the response of the foregoing individuals the issue may be reported to any member of the Village Board of Trustees or the Village's Human Resources Department, The Village Administrator, Village President and any member of the Village Board of Trustees to whom a report of Wrongful Conduct is made is required to immediately advise the Board of Trustees of such report of Wrongful Conduct.

VI. Acting in Good Faith

Anyone filing a complaint of Wrongful Conduct must be acting in good faith and have reasonable grounds for believing the information disclosed indicates Wrongful Conduct Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

VII. Confidentiality

Reports of Wrongful Conduct or suspected Wrongful Conduct may be submitted on a confidential basis by the complainant or may be submitted anonymously Reports of Wrongful Conduct or suspected Wrongful Conduct will be kept confidential to the extent possible

consistent with the need to conduct an adequate investigation.

VIII. Handling of Reported Wrongful Conduct

When an Administrative Investigation is to be conducted pursuant to an internal review process Department members shall be notified in writing within a reasonable time frame and when it will not reasonably compromise the internal review process of a complaint against them. A representative of Village Administration will notify the sender and acknowledge receipt of the reported Wrongful Conduct or suspected Wrongful Conduct within five business days unless such report was submitted anonymously. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

GLOSSARY

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

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

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

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

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

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

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

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

Capital Expenditure: any expense that results 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)

GLOSSARY (cont.)

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. All vehicle purchases are also considered capital projects, even if the cost is below $25,000

Charges for Services: a revenue category which includes a charge for a specific service. These primarily include water & sewer revenues, recreation and golf course program fees, and other miscellaneous user fees

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 DuPage County, Illinois. The EAV is calculated by taking the Assessed Valuation multiplied by the DuPage 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 Glendale Heights is May 1st thru April 30th

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

GLOSSARY (cont.)

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

Home Rule: the power of a local village or county to set up its own system of governing and local ordinances without receiving a charter from the state which comes with certain requirements and limitations

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

Moody's: the system of rating securities with the purpose to provide investors with a simple system of gradation by which future relative creditworthiness of securities may be gauged

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

Village Code: a collaboration of Village Board approved ordinances currently in effect

COMMONLY USED ACRONYMS

AC: Appearance Commission
AFSCME: American Federation of State, County and Municipal Employees
APWA: American Public Works Association
ASCE: American Society of Civil Engineers
AWWA: American Water Works Association
BAB: Build America Bond
BSI: Backflow Solutions Inc.
CAD: Computer Aided Design
CALEA: Commission of Accreditation for Law Enforcement Agencies
CDBG: Community Development Block Grant
CERT: Community Emergency Response Team
CEU: Continuing Education Unit
CIP: Capital Improvement Program
COLA: Cost of Living Adjustment
COSTCO: China Off Shore Trading Company
CPA: Citizen Police Academy
CPR: Cardiopulmonary Resuscitation
CSA: Customer Service Associate
DARE: Drug Abuse Resistance Education
CSO: Community Service Officer
DCFS: Department of Children and Family Services
DUI: Driving Under the Influence
E911: Enhanced 911 (emergency service)
EAB: Emerald Ash Borer
EAV: Equalized Assessed Value
EMS: Emergency Medical Services
EOC: Emergency Operations Center
ESDA: Emergency Service Disaster Agency
ESS: Enterprise Software System
F&B: Food and Beverage
FCC: Federal Communications Commission
FDIC: Federal Deposit Insurance Corporation
FEMA: Federal Emergency Management Agency
FICA: Federal Insurance Contributions Act
FOIA: Freedom of Information Act
FOP: Fraternal Order of Police
FSLIC: Federal Savings and Loan Insurance Corporation
FT: Full-Time
FTE: Full-Time Equivalent
FY: Fiscal Year
GAAP: Generally Accepted Accounting Principles
GAP: Government Accountability Program
GFOA: Government Finance Officers Association
GH: Glendale Heights
GH$_2$0: Glendale Heights Aquatic Center
GHS: Glendale Heights Football & Cheerleading
GHYBS: Glendale Heights Youth Baseball & Softball
GIS: Geographical Information Systems
GLGC: Glendale Lakes Golf Club
GO: General Obligation (bonds/debt service)
GOB: General Obligation Bond
GREAT: Gang Resistance Education and Training
HR: Human Resources
HTE: High Technology Entrepreneur
HVAC: Heating, Ventilating & Air Conditioning
IAFSM: Illinois Association for Floodplain and Storm Water Management
IBM: International Business Machines Corporation
IDLH: Immediate Danger to Life or Health
IDOT: Illinois Department of Transportation
IEPA: Illinois Environmental Protection Agency

COMMONLY USED ACRONYMS (cont.)

IMRF: Illinois Municipal Retirement Fund
IP: Internet Protocol
IPBC: Interpersonal Personnel Benefits Cooperative
IPRA: Illinois Parks and Recreation Association
IS: Information Systems
ISPE: Illinois Society of Professional Engineers
JERC: Journal Entry Re-Class
JULIE: Joint Utility Locating Information for Excavators
K-9: Canine
LEA: Local Education Authority
MCWWA: Mid-Central Water Works Association
MFMA: Municipal Fleet Managers Association
MFT: Motor Fuel Tax
MGD: Millions Gallons per Day
NASSCO: National Association of Sewer Service Companies
NEDSRA: Northeast DuPage Special Recreation Association
NPDES: National Pollutants Discharge Elimination System
PATH: Play at the Hub
PCI: Payment Card Industry
POE: Point of Entry
PPE: Personal Protective Equipment
PPS: Police Pension System
PT: Part-Time
PUD: Planned Unit Development
RPZ: Reduce Pressure Zone
SAN: Storage Area Network
SCADA: Supervisory Control and Data Acquisition
SSA: Special Service Area
TMDL: Total Maximum Daily Load
TIF: Tax Increment Financing
TV: Television
VEBA: Village Exceed Budget Approval
VOGH: Village of Glendale Heights
VoIP: Voice over Internet Protocol
VRF: Vehicle Replacement Fund
VSR: Vehicle Service Request
WPCF: Water Pollution Control Facility
YC: Youth Commission
YWCA: Young Woman's Christian Association