



Village of Glendale Heights, IL



Annual Budget Fiscal Year 2017/18

VILLAGE OF GLENDALE HEIGHTS, IL

Fiscal Year 2017/18

Annual Budget

VILLAGE BOARD OF TRUSTEES

Linda Jackson
Village President

Marie Schmidt
Village Clerk

Sharon Sullivan
Deputy Mayor
District 2

William Schmidt
District 1

Chester Pojack
District 5

Storino, Ramello & Durkin
Appointed Village Counsel

Michael Light
District 3

Pat Maritato
District 4

Mary Schroeder
District 6

Christopher B. Burke
Village Appointed Engineers

VILLAGE DEPARTMENT DIRECTORS

Raquel Becerra
Village Administrator

Roger Mabbitt
Assistant Village Administrator

Holly Beth Wood
Administrative Service Manager

William Poling
Finance Director/Treasurer

Joanne Kalchbrenner
Community Development Director

Keith Knautz
Parks, Recreation & Facilities Director

Douglas Flint
Chief of Police

Rachael Kaplan
Public Works Director

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 2017/18 fiscal year.

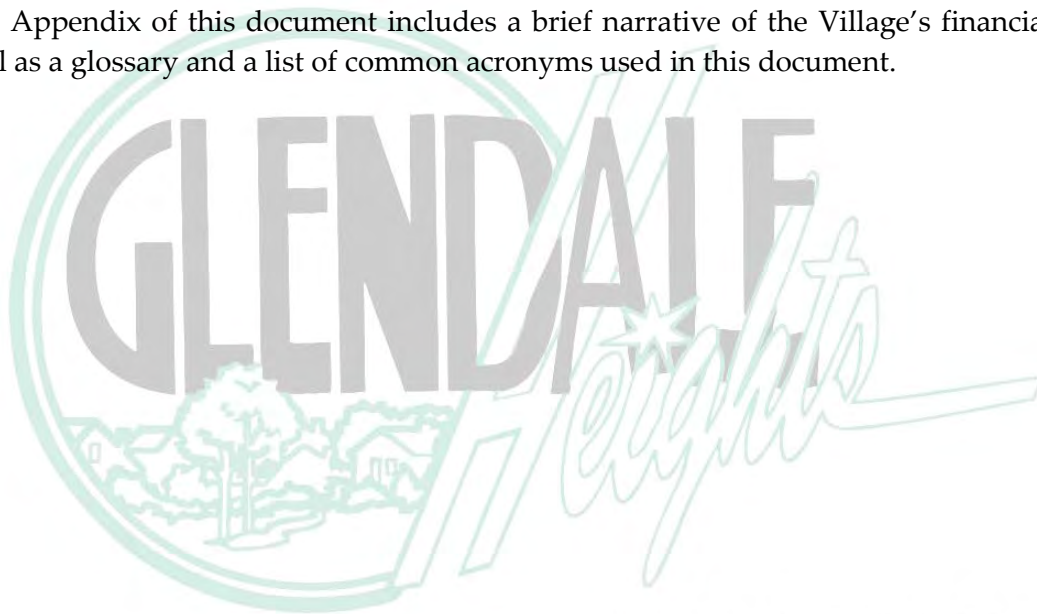
READER'S GUIDE TO UNDERSTANDING THE BUDGET

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvements Program is a comprehensive 3-5 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.



*A PROUD & PROGRESSIVE
VILLAGE FOR ALL PEOPLE*

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INTRODUCTION

The 2017/18 fiscal year operating budget is hereby respectfully presented. Local Ordinance and State Statute require the Village to adopt an annual budget that 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.

The budget 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.

A primary mission of the annual budget is to emphasize delivering essential Village services in the most efficient manner possible. The Village has taken a number of steps over the past several years to stabilize its fiscal condition. With the economic recession in the rearview mirror and many signs pointing towards a slow, steady recovery, the Village was able to add back to its General Fund reserves for the 2nd consecutive year. In doing so, it once again exceeded the Fund Balance Reserve Policy adopted by the Village Board in 2013, which established a minimum reserve level of four months. Independent auditors reported to the Village Board last November that the fiscal year 2016 ending reserve balance was at a level of 6.6 months, which is more than one and a half times the level set by policy, and more than triple the level recommended by the Government Finance Officers Association (GFOA).

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 maintenance and improvements throughout the Village.

The total 2017/18 budget for all funds of the Village is included in this document. The total net operating and capital budget is \$56,827,698, a decrease of 0.84% from \$57,307,209 in 2016/17. The primary reason for this decrease in expenditures is due to decreases in capital projects in the Tax Increment Financing District Funds, Capital Improvements, and Environmental Service Funds. All budgeted funds are balanced, utilizing current revenue sources or accumulated fund equity.

LONG-TERM FINANCIAL PLANNING

The Village Board is regularly updated on the financial status of the Village, both through monthly staff reports, and in other discussions. Despite signs of sustained revenue growth, there were still many challenges facing the Village as the 2017/18 budget process began. 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 three to five years and is designed to draw attention to capital improvements will be made when and where they are needed. 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 issues public notices, holds a public hearing, and accepts public comment. The Village has been extremely successful over the last few years in obtaining CDBG funding.

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 2016/17

In the 2016/17 approved budget, the Village projected a 2.5% increase in General Fund revenues and a 5.5% increase in expenditures. These revenue increases stem primarily from sales taxes, reflecting the improving economy. The increase in expenditures is mostly due to transfers made specifically for park improvement projects undertaken in the Capital Projects Fund, and an anticipated rise in employer provide health insurance benefits. Growth in the Village's revenues has been continuing to improve; however, expenses are still monitored closely, and kept in check.

2016/17 ACTUAL RESULTS

Currently, General Fund revenues, which were budgeted at \$22,808,482, are projected to end the fiscal year a little more than \$670 thousand over budget, which is 2.9%. Spending, as always, is still being monitored closely and because of this, General Fund expenditures are expected to come in at \$559 thousand under budget, resulting in an overall surplus for the general fund of approximately \$1.23 million. The Village is moving forward into FY 2017/18 encouraged that revenues will continue to improve and experience sustained increases.

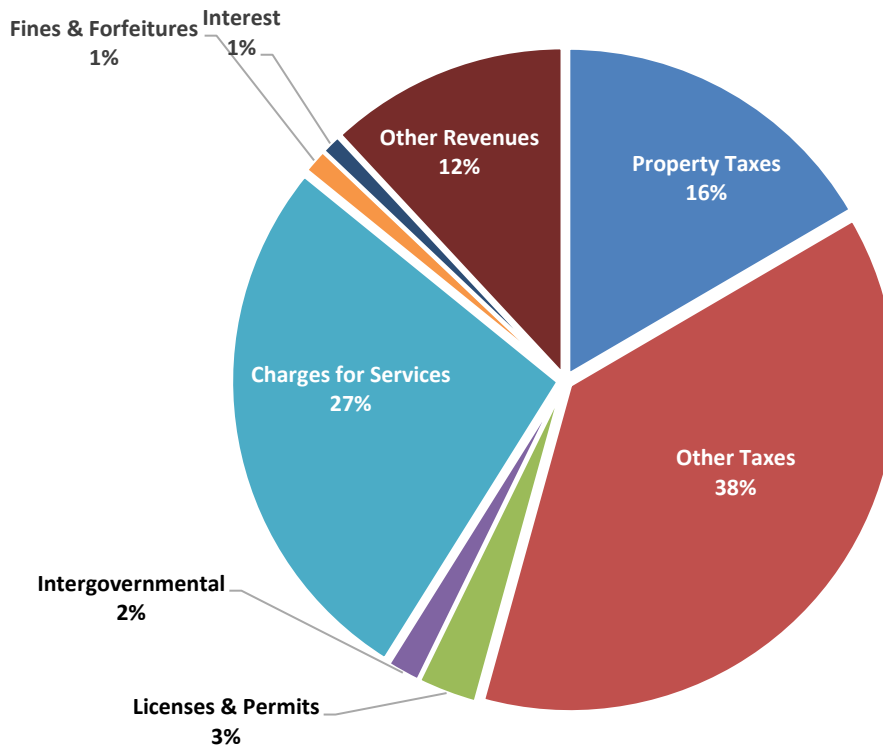
2017/18 OPERATING BUDGET OVERVIEW

In the 2017/18 budget, the Village is anticipating an increase of \$1,444,204 or 2.7% in net General Fund revenues from the 2016/17 budget and a \$479,511 decrease or 0.8% in net expenditures. The growth in revenues comes mainly from sales taxes and a full year equivalent impact of the 0.25% increase effective July 1, 2016 in the Village's Home Rule Tax rate. The expenditure decrease is almost all related to transfers out earmarked for capital expenditures.

Over the last few budget years, departments have been held to minimal increases in discretionary line items within their budgets. Departments are strongly encouraged to be vigilant in their use of the resources available, and are challenged to be innovative with methods of service delivery and cost savings/cost containment options.

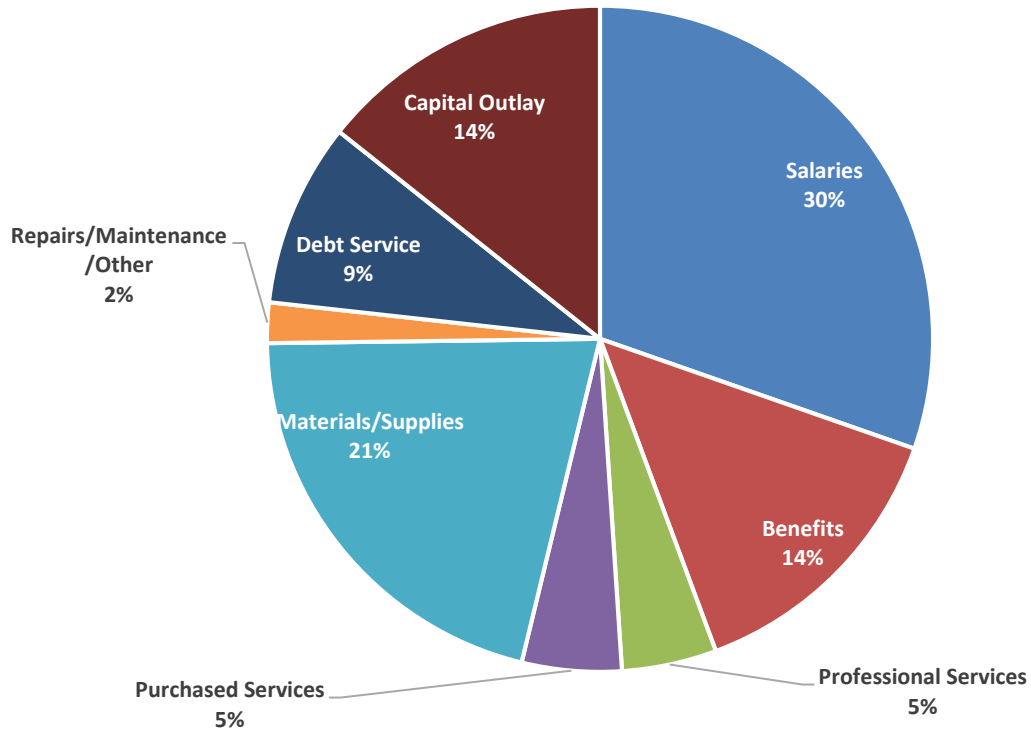
The chart on the next page summarizes 2017/18 proposed budgeted revenues by source for all funds:

**2017/18 Total Operating Revenues
\$54,850,218**



The operating budgeted expenditures, exclusive of interfund transfers and capital projects, for 2017/18 totals \$56,827,698. This represents a 0.8% decrease from the 2016/17 operating budget. The 2017/18 operating budget for all funds, including transfers and capital projects, shows expenditures/expenses exceeding revenues by \$1,977,480. The main reason for this is attributable to capital expenditures being budgeted in 2017/18 using accumulated reserve funds. The following chart summarizes the 2017/18 budgeted expenditures/expenses by object for all funds:

2017/18 Total Operating Expenditures
\$56,827,698



PROPERTY TAXES

Last year at this time, the equalized assessed valuation (EAV) of the Village was projected to realize its first increase in some time, increasing \$37,942,076 to \$584,242,141. The Village used information obtained from both Bloomingdale and Milton Townships, which supported an increase of 7.3% (Bloomingdale Township), and 3.8% (Milton Township), respectively. Overall, the Village's tax levy is less than 1% more than it was in 2008.

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. A total of 59% (\$3,005,564) of the total 2016 tax levy allocated to debt service (\$5,073,579) 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 193 from 230, mainly through natural attrition. Two Police Officers and 1 Building Official position were added in FY 2017/2018. Total personnel expenditures/expenses, which includes benefits, represents 51.8% 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 would likely not take place in the near term until housing values have further recovered and core revenues show consistent increases.

SUMMARY

In conclusion, it is anticipated that true economic recovery is no longer just something on the horizon, but is rather, in the here and now. The Bloomingdale Township Assessor's Office suggests continued increases in Equalized Assessed Values, and trending into positive territory for the foreseeable future. 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 2017/18 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

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Glendale Heights, Illinois for its annual budget for the fiscal year beginning May 1, 2016. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to 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. Nevertheless, 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

Raquel L. Becerra, M.P.A.
Village Administrator

William A. Poling

William Poling
Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Glendale Heights
Illinois**

For the Fiscal Year Beginning

May 1, 2016

Jeffrey R. Enos

Executive Director

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 seven 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 expire April 30, 2018.

PARKS AND RECREATION



PARKS DIVISION

The Parks Division is responsible for maintaining over 254 acres of parkland, 7,000 trees and more than 20 sports fields and playgrounds. In 2016, the division completed several park improvement projects. The Camera Park basketball court has been repainted and seal-coated. The tennis courts at Nazos and Ollman Parks were resurfaced. At Nazos Park, a new playground structure was selected to update the Parks play area for kids ages 5 to 12. This new play structure was installed with the assistance of the Parks Division, Glenside Fire Protection District, Bloomingdale Fire Protection District and other members of our community. The hard work put forth by the community to help install this playground is a great example of people working together to do great things. Several other parks also received updates in terms of new playground features and walking path amenities as the Village Board continues to work towards creating better play facilities for the residents of Glendale Heights. More good news is in store for 2017 as Mill Pond and Siems Parks will receive new playground structures that are partially funded by a \$40,000 grant. In addition, Gladstone and Ollman Parks will also be enhanced with new structures to



continue the Village Board's goal. Other upcoming improvements include basketball court work at Siems and Pheasant Ridge Parks as well as walking path repairs and sealcoating at Gladstone, Nazos, Siems and Heritage Parks. Besides upgrading and revitalizing our parks, the Village Board has also approved funding to start rebuilding our urban forest after the devastating loss of over 3,000 trees due to the Emerald Ash Borer. Parkway tree planting will begin this spring and we look forward to placing beautiful trees back into our neighborhoods.

The Parks Division has several programs including the Adopt-A-Park, Adopt-A-Street, and Memorial Programs. Participating groups are recognized in the Village Newsletter during the months they are actively participating in the program.

RECREATION DIVISION

Each year the Recreation Division offers a wide variety of programs for all age groups from tiny tots to adults. The division strives to provide activities and programs that are affordable, fun and engaging in a safe environment. Throughout 2016, the division hosted 30 special events including our first Mother & Son Dance. Sixty-five new programs were offered including an indoor summer soccer league and expanded summer dance program offerings. GH2O Aquatic Center hosted six special events, 14 parties and private rentals, and had over 25,000 visitors throughout the summer. Fitness membership retention efforts are going strong with a 20% increase in retained



members from 2015. Annual memberships include free racquetball, six guest passes, discounted rates for additional family members and fitness classes. The PATH (Play at the Hub) After School and Day Camp program continues to grow each year with 2016 having the highest enrollment to date. Residents are encouraged to take full advantage of this year-round program that offers well-planned activities, curricula and trips.

GLENDAL LAKES GOLF CLUB

Over 22,000 rounds of golf were played at the Glendale Lakes Golf Club in 2016. Among these rounds of golf were daily play, leagues, outings and high school golf team practices and matches. We look forward to continuing to be the home for the Glenbard North Boys and Girls, Glenbard West Girls, and Glenbard East Boys and Girls Golf Teams for the 2016-2017 school year. Glendale Lakes Golf Club continues to host several golf outings including the Annual Charity Golf Classic, which this year raised over \$24,000 for Make-A-Wish Illinois, FOP Lodge #52 Community Enrichment Fund and the Glendale Heights Chamber of Commerce Scholarship Fund. In September, Glendale Lakes was home again to the Chicagoland National Fallen Fire Fighters Golf Outing. This event has continued to gain popularity, and is one of the largest of its kind in the nation! Our Spring Fling and Turkey Shoot events have become so popular in recent years that we added a "Summer Scramble" event with the same format. This was the first time we offered this very successful summer event, and we will be continuing this new tradition in the summer

of 2017. In an effort to continue improving the playability of the course, staff has been working on renovating the bunkers. We started working on the greenside bunkers on Hole #17. The two left greenside bunkers are going to be removed, and the bunkers in front of the green and on the right side are going to be renovated and re-shaped to allow them to drain better. We hope to continue to make improvements to a few bunkers every year with the goal of having all of the bunkers completely renovated. There were 289 banquets and special events held at Glendale Lakes Golf Club in 2016, and 43 of these were wedding receptions.



Our Chef has revamped our menus and added his own touch to the selection of menu items. The exceptional food and beverage staff take care to ensure that each event is catered to the host's needs. Our banquet coordinators are ready to help you book your special event today! The Glendale Lakes restaurant is only open during the Lent Season. Join us Friday nights for our Fish Fry from 4:00 pm to 8:00 pm. If you are not a fish fan, our menu has a variety of other options to appeal to your tastes. Visit the Glendale Lakes Golf Club's website for our new menu and upcoming specials.

CENTER FOR SENIOR CITIZENS

In 2010, the Village's Center for Senior Citizens opened their doors offering comprehensive senior citizen resources, innovative programming, information sessions, social events and exciting trips. The Center's membership is now just under 2,000 members. It 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 also has a library with a cozy fireplace, filled with great books to read, along with four computer stations with internet access. The staff continues to work with our Senior Advisory Council, Center members and the community to make our Center a true one-stop shop for our member's needs. Many seniors took advantage of the services offered in 2016 such as Benefit Access Application (BAA) assistance. These applications are completed online and assist seniors to receive a discounted license plate sticker and a Regional Transit Authority (RTA) ride free card. In September of 2016, the Center was awarded a \$1,000 grant to be used towards an additional laptop for SHIP and BAA appointments in addition to community presentations. Volunteerism continues to be an important part of our Center and its daily function. In 2016, 52 individuals volunteered 2,133 hours to benefit the Center. Aside from assisting in the everyday programming, our wonderful volunteers helped 36 special events become a reality, including High Tea at Noon, a Halloween party and a holiday luncheon!

The Center's craft instructors organized the Center's 4th Annual Craft Fair. The proceeds for table rentals went towards craft supplies. In conjunction with the craft fair, there was also a raffle for a handmade quilt that was made and donated by a staff member who is a "long arm quilter". The sale of the raffle tickets gave the Center an additional \$500 for future special events and programs.

An important component of the Center's operations are the senior social services which include the community dining program that provides meals-on-wheels as well as congregate dining at the Center. As part of our congregate dining, we provide "lunch-n-learn" programs. The Center also holds informational sessions on important social service topics targeted at keeping our seniors educated on healthy lifestyles and promoting senior safety. In 2016, community partners helped the Center provide 53 programs over four months with a cost sharing lunch program due to the nutrition funding cuts by the State of Illinois. From May 1st through December 31st, the Agency on Aging and DuPage Senior Citizens Council (DSCC)



provided 3,305 meals. There were 11,637 home delivered meals sent from the Center's kitchen in 2016.

The Center is a certified Senior Health Insurance Program (SHIP) site. As part of the agreement with the State of Illinois, the Center's SHIP volunteers educate Medicare beneficiaries and their families to help them make an informed choice about health care coverage. The Center now has five volunteer counselors.

Our Hidden Treasure Gift Shop continues to flourish with generous donations from residents and businesses. Proceeds from the gift shop help the Center to continue to plan additional program activities. Another revenue source for the Center is the incredibly successful community room rental that hosted 151 birthday parties, showers and anniversary events in 2016.

COMMUNITY DEVELOPMENT

The Community Development Department focuses on maintaining and improving property values within the Village through a variety of measures including economic development, construction oversight and property maintenance inspections. I am pleased to report that there was major economic development within the Village in 2016 as we welcomed many new businesses. Increased economic development improves property values, increases the tax base through property tax and sales tax, and lessens the tax burden on all property owners.

In addition to the new businesses that opened in 2016, several other developments were approved and are under construction. A new Shell gas station is under construction at Army Trail Road and Bloomingdale Road, and should open this spring. Burrito Parrilla is conducting extensive

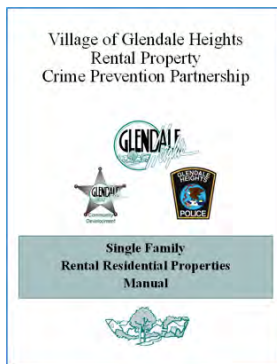


remodeling of the former Wendy's restaurant on Army Trail Road and should also open in early 2017. Dunkin Donuts will be remodeling the former restaurant at the southwest corner of Army Trail Road and Bloomingdale Road, and will include another tenant located in the building. The owner of the former Dominick's site sold the property, and staff is working with the new owner on a redevelopment plan, which will be reviewed in the spring of

2017. Having the property redeveloped has been a major priority since it became vacant, and we are excited about the future plans for this space.

The Community Development Department continues to work with AMITA Health Adventist Medical Center, GlenOaks as they remodel and upgrade the hospital campus. Several new

projects are under review, which will result in exciting improvements to the hospital. Staff continue to meet with shopping center property owners to provide assistance in locating new tenants to their centers and encouraging them to improve their facilities. In addition to Community Development's focus on economic development, the department also monitors existing property within the Village to help protect and improve property values, as well as the safety of its residents. Staff identifies property maintenance violations; licenses and inspections of rental property; conducts real estate transfer inspections; and responds to resident complaints. The Village of Glendale Heights continues to attract investors who purchase and rent homes. We welcome these investors provided they comply with Village codes and ordinances. The number of single-family rental homes has increased to 2,302 in 2016, which must all be licensed and inspected. Staff also inspects all common areas along with a percentage of units of the 2,898 multi-family apartments in the Village.



Launched in 2008, the Crime Prevention Partnership Program works with landlords and tenants to ensure that the rental units are properly maintained through the licensing and inspection process as well as the Crime Prevention Partnership Program. Through this program, the Village provides landlords and tenants information about their rights and obligations to comply with the law. If a landlord or tenant fails to comply with the laws and ordinances, the property could be declared a nuisance, and citations issued. This program is important to deter crime and help protect property values in our community.

Staff also responds to service requests from residents as well as identifies property that is not properly maintained, and contacts owners to request that violations be addressed. Although the majority of property owners address violations, a citation will be issued if a violation is not resolved. Staff also works with management companies and homeowners associations to ensure that common areas and buildings are maintained

PUBLIC WORKS

Local road infrastructure was improved throughout the Village as part of the in-house road program overlaying Westchester Drive, Altgeld Avenue, Van Meter Court, Jamison Drive, and Hilldale Lane. The project involved the removal and replacement of deteriorated and structurally damaged curbs and sidewalks along with base repairs to the roadway before the new surface layer was applied. This year's in-house road program involved the repaving of over 6,300 square yards of surface roadway. In 2016, a crack-sealing project was undertaken on approximately 70 roadway segments throughout the Village. This will help prolong pavement life expectancy. Street Division Staff responded to 20 snow and ice events throughout the winter season plowing and de-icing 76



center lane miles of roadway and 147 courts. The Street Division also responded to 12 separate flood control events including clearing of storm inlets and streams to alleviate standing water on roadways.

UTILITIES DIVISION

The Village's water infrastructure was improved in 2016 through rehabilitation of the Brandon Court Elevated Water Tower. This is a 1,000,000 gallon elevated storage tank, which services approximately 33% of the water system. Work included sandblasting



and repainting the exterior and interior of the tank, various remedial repairs and the installation of a new mixer system to help improve water quality. Utilities Division staff continued to perform maintenance to the water infrastructure including hydrant maintenance, valve repair, pump station maintenance and Illinois Environmental Protection Agency (IEPA) mandated sampling. All IEPA sampling undertaken in 2016 resulted in no violations or water quality issues. Improvements to the Village's sanitary sewer distribution system continued this year with the rehabilitation of the lift station located at 521 North Avenue, which was retrofitted with submersible pumps. The upgrades to this station will reduce confined space entries by maintenance staff, as well as increase energy efficiency through the use of new energy efficient pumps and equipment. Additional maintenance work was undertaken to the public sanitary sewers including the televising of approximately 50,000 ft. of sewers in the North Avenue Catchment Area. In the spring of 2017, an Inflow and Infiltration (I&I) Study will be performed, which will identify sources of structural defects.

WATER POLLUTION CONTROL FACILITY

The Village's Water Pollution Control Facility (WPCF) processed over one billion gallons of wastewater in 2016 within IEPA guidelines and regulations. The WPCF, considered an exemplary plant by peer review publications, has continually operated well above the expected guidelines.



The plant completed an industrial user inventory as part of a condition of its IEPA Discharge Permit. The study ensured that all local businesses follow federal and local regulations when discharging wastewater into the Village's collection system. The inventory also provides the mechanism for the Village to establish best management practices in processing conventional and industrial discharges into the wastewater stream. In 2017, the Village will undertake a Phosphorus

Optimization Plan and a Phosphorus Feasibility Study. These projects are also required as a condition of the Village's IEPA Permit for wastewater discharge. The projects will provide solutions for the future removal of phosphorus from the plant's discharge.

FLEETS DIVISION

The Fleets Division had a very productive year in 2016 maintaining over 300 vehicles and pieces of equipment. The division ensures all Village Departments have vehicles and equipment necessary to perform required tasks on a daily basis. The Fleets Division minimizes the frequency of these breakdowns through a preventative maintenance program. In 2016, the division performed an average of 112 preventative inspections per month. During these inspections, the entire unit is carefully checked and any deficiencies are addressed. The division has succeeded in extending the life of many of the larger and more expensive vehicles through this carefully calculated program. The Fleets Division is consistently seeking alternative methods to reduce the costs of fleet



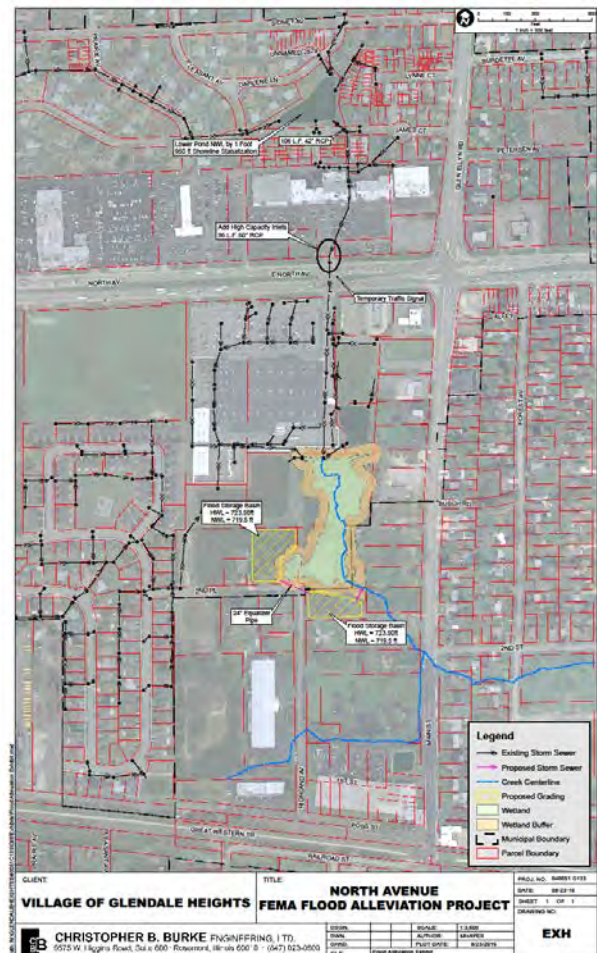
operations. In 2016, the division procured a new Peterbilt tandem dump truck to be used as a primary plow truck. This truck has a stainless steel dump body. Delivery of this new truck is expected in early Spring of 2017. By using stainless steel, the life expectancy is extended and the trade-in value will increase. Another cost savings approach was implemented this past year with smaller dump trucks used by multiple departments and divisions. The Village will be replacing four dump bodies, in poor condition, with new stainless steel dump bodies. By retrofitting the trucks, the lifecycle of all these units will be extended by another 10 years, greatly reducing the cost expenditure incurred by the purchase of new trucks.

ENGINEERING DIVISION

The Engineering Division ensures the Village upholds all local, state and federal mandates, including storm water management compliance, and erosion control inspections on active construction sites. In 2016, the division reviewed over 176 permit applications including engineering drawings and storm water reports.

The division provided contract supervision and construction observation for large road projects. One such project was the reconstruction of Fullerton Avenue, east of Glen Ellyn Road, ending at Liberty Drive. Fullerton Court was also resurfaced as part of this project. This project involved road reconstruction with curb and sidewalk repair. A Community Development Block Grant (CDBG) provided \$400,000 of the funding to assist the Village with this project. Another large road project successfully completed last year was the Village's Leslie Lane Storm Sewer Relief and Paving Project. The project involved the installation of a storm sewer that provides significant flood relief during major storm events. To help Lift Station Retrofit at 521 North Avenue fund this project, the Village applied for a storm water grant and received approximately \$165,000 of funding from DuPage County Stormwater Management.

Construction of the North Avenue Flood Alleviation Project will commence in the spring of 2017. Funding for this project has been made possible due to the Village successfully receiving a FEMA Grant and a



CDBG-DR (Disaster Recovery) grant, totaling just under \$1.46 million. Once constructed, this improvement will relieve flooding in and around the North Avenue and James Court corridor. In September of 2016, the Village was awarded a \$400,000 grant from DuPage County's CDBG-DR to improve drainage to the downstream outfall of the North Avenue Flood Alleviation Project of the East Branch Tributary 2 creek. This creek, located at the rear of the Menards store and flows through wooded and wetland property towards Glen Ellyn Road, is heavily silted and impedes flow. The grant will desilt the creek and allow for improved drainage, including benefiting the North Avenue Flood alleviation Project.

In addition, the Village was also awarded another \$400,000 grant from DuPage County's CDBG-DR for drainage improvements in and around the former Salt Creek BBQ in the Glendale Square Shopping Mall.

Public Works staff successfully applied for a Surface Transportation Program (STP) grant through the DuPage Mayors and Managers Conference for the rehabilitation of Fullerton Avenue from Bloomingdale Road to Glen Ellyn Road. I am pleased to announce that the Village has received approval for over \$830,000 in grant funding towards this project, which is expected to be constructed in 2018.

Finally, the Village continues to seek energy efficient ways to improve the environment, and save taxpayers' dollars. I am pleased to advise you that the Department of Commerce and Economic Opportunity (DCEO) has approved a project to replace all Village street owned lights with new LED light fixtures. Staff applied for DCEO incentives, which are estimated to be just over \$200,000 in grant funding. The project will commence in March and be completed in early May 2017. The new LED lights will be an energy savings to the Village of around 75% of its current power consumption, with an annual savings predicted of around \$35,000 in electricity charges.



POLICE PROTECTION

Resident's safety continues to be the top priority of the Village Board. This past year, due to sound fiscal practices, we authorized the addition of two more police officers without any increase in the tax burden to residents. The police department now employs a combined staff of 94 personnel, Including 54 sworn police officers, 5 part-time officers, 5 community service officers, records clerks and crossing guards. The Department also enjoys a strong volunteer pool of 18 individuals who are members of the Emergency Services and Disaster Agency (ESDA).



The Village's police department continues to maintain the Commission on the Accreditation of Law Enforcement Agencies (CALEA) Accreditation that it received initially in 2008, having been re-accredited twice. In 2017, the police department will be applying for their third re-accreditation and will be seeking a Gold Standard Assessment. Our police department is one of only

797 law enforcement agencies, or 3% of all law enforcement agencies, accredited across the nation, and one of only 48 in the State of Illinois. CALEA standards are rigorous and ensure the Department is following the best practices in law enforcement. Part of the CALEA standards require the police department to review each incident in which force is used ensuring that our officers are using the response appropriate for the situation and within legal parameters. CALEA standards also ensure that citizen complaints are investigated thoroughly and in a timely manner.

COMMUNITY INVOLVEMENT

The police department is dedicated to improving its relationship with the community. In 2016, the police department participated in many events to strengthen its partnership with our residents, and organized and participated in many events for children and adults.

For over 25 years, the police department has held weeklong classes at Safety Town for children 5-7 years of age. The classes are held over the summer and taught by officers from the police department as well as representatives from the Railroad Operation Life Saver, Glenside Fire Protection District, First Student Bus Company and AMITA Health Adventist Medical Center, GlenOaks. For children in 5th through 8th grade, the police department hosted the 11th Annual Junior Police Academy. Participants experienced various aspects of police work from the initial testing process to evidence processing, traffic stops and officer safety skills.

Our state certified School Resource Officers spent the school year teaching Drug Abuse Resistance Education (D.A.R.E.) classes to the 5th grade students and addressing school related concerns. Through a cooperative agreement between the schools and the police department, one officer rotates between the schools that teach kindergarten through 8th grade, while a second officer rotates between the Glenbard District 87 schools that children from Glendale Heights attend. In

addition to teaching classes and attending extracurricular activities, they also investigate police related incidents at the schools reported by students and staff.

The police department also strives to keep our residents informed of important crime prevention



tips by sponsoring a Neighborhood Watch Program. In 2016, monthly newsletters were disseminated to the Neighborhood Watch members and monthly meetings were held at the police department where residents were able to express their concerns, and provide information on various crimes that occurred during the previous month. Various presentations were conducted throughout the year including a speaker from the Attorney General's Community Outreach Unit who spoke about scams affecting our state and community. In October of 2016, a new Neighborhood Watch plan put forth by the police department to begin in January of 2017. This plan will increase our police department's interaction with residents and provide forums for residents to work with police officers on enhancing their neighborhood. The police department will be moving the monthly Neighborhood Watch meeting to a different location throughout the community each month. This will give more residents the opportunity to meet with our police department and other local government officials.

On October 1st, the police department in partnership with the Parks and Recreation Department and the Glenside Fire Protection District, sponsored our annual Kids Fishing Derby. Tommy's Hot Dogs donated all the hotdogs and buns for the event, and police department Officers cooked

the food. The event was held at Lake Becerra at Heritage Park but was met with some unfavorable weather. Thanks to all who braved the weather conditions and participated.

Smart 911 is an additional program in which the public can directly add information about themselves and their homes via the internet to the 911 emergency telephone system. The police department also maintains a system, which allows mass notification to residents to inform them of emergencies or other matters of concern by telephone, email or text. The system can accomplish a Village-wide notification, or can be tailored to specific areas depending on the incident. This



system is also used by the police department's Community Outreach Specialist, in partnership with the Senior Services Manager at the Center for Senior Citizens, to do well-being checks on our senior citizen population during extreme weather conditions. Registration for both of these services is available on the Village website.

The police department also sponsored the Village's 18th Annual National Night Out. The event was held on the Village of Glendale Heights main campus, and residents were offered free food and games. National Night Out is held to raise crime and drug prevention awareness and strengthen our police and community partnerships. Many other groups assisted in the Junior Police Academy celebration including Bimbo Bakery, Glenside and Bloomingdale Fire Protection Districts, Glenside Public Library District, the Glendale Heights Parks, Recreation & Facilities Department, Glendale Lakes Golf Club, the Glendale Heights Youth Commission, the Junior Woman's Club, Target and AMITA Health Adventist Medical Center, GlenOaks.

To promote safety awareness, the police department conducted seat belt safety checks in our school zones, and aggressively enforced the hands free cell phone law.

The prescription medication drop-off box, located in the main lobby of Village Hall, continues to be very useful. The drug drop box is available for residents to properly dispose of controlled and non-controlled pharmaceuticals.

Members of the police department continue to be strong supporters of the Illinois Special Olympics, raising thousands of dollars for those athletes. Additionally, officers joined members of the Glenside and Bloomingdale Fire Protection Districts for the 4th Annual Don Darby Classic: Bravest vs. Finest Charity Basketball Game. The fundraiser was started in memory of K-9 Officer Don Darby and raises money for local charities.

PREPARATION IS THE KEY TO SUCCESS

The police department and its Emergency Services and Disaster Agency (ESDA) conducted intruder drills with all schools in the Village last year. The Village also renewed an agreement with the Milton Township Community Emergency Response Team (CERT) to help train new Glendale Heights CERT members and provide continuing training for current members. Joining forces with Milton Township CERT allows the Village to tap into their extensive volunteer pool of over 1,000 CERT members in the event of an emergency.

2016 CRIME STATISTICS

The Glendale Heights Police Department maintains transparency by sharing crime statistics with residents. If you want timely information on crimes in your own neighborhood, please visit the Village website and click on Crime Reports. In addition, the police department publishes an annual report in March of each year with a more detailed breakdown of the previous year's activity. The report is available for viewing on the police department's page of the Village Website.



Suburbs / Glen Ellyn / Glen Ellyn Community

Glendale Heights Police Chief Stops for a Quick Game of Catch



On Wednesday, July 26th, Glendale Heights Chief of Police, Doug Flint, plays a game of catch with local residents at Ollman Park as part of the Village of Glendale Heights Park Party series.



ADVERTISEMENT

The police department conducts weekly assessments of the crime patterns throughout the village and compiles a weekly report for police department staff. These analytics are then used by supervisors to prioritize patrol and investigative assignments. The police department has also used analytics to assist in reducing the calls of domestic violence. The department has implemented a plan to follow up on repeated domestic and domestic violence calls. The police department's Community Outreach Specialist now meets with all involved parties of repeated calls and works with them to get the assistance and counseling they need.

COMMUNITY RESOURCES

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.

HISTORY



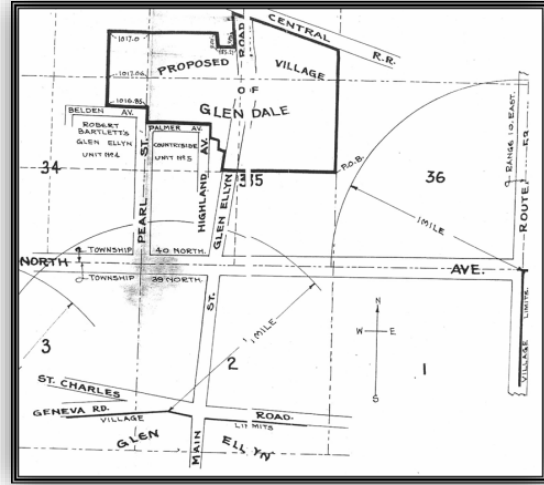
Until 1958 the area that is now Glendale Heights was largely rural with the exception of small pockets of subdivisions, on the east side of Bloomingdale Road, north of North Avenue, Glen Ellyn Countryside had been subdivided in 1951. During 1958, Midland Enterprises, operated by Charles and Harold Reskin,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



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 Village has seen continuous investment and reinvestment in the community with shopping centers being upgraded and repurposed, including the addition of Menards, Valli Produce, Bucky's, Shell and Art Van Furniture, reconstruction of LA Fitness and the development of several outlots in front of existing shopping centers to maximize retail potential. The modern business and industrial parks offer opportunities for a variety of business tenants and the Village is proud of its ongoing partnership with AMITA Health Adventist Medical Center GlenOaks, which has continued to upgrade its facilities to provide cutting edge care to its patients. The Village has an aggressive road repair program and makes ongoing improvements to the Village owned park system and Glendale Lakes Golf Club. With the consistent public and private investment over the years, the Village of Glendale Heights remains an attractive and vibrant community.

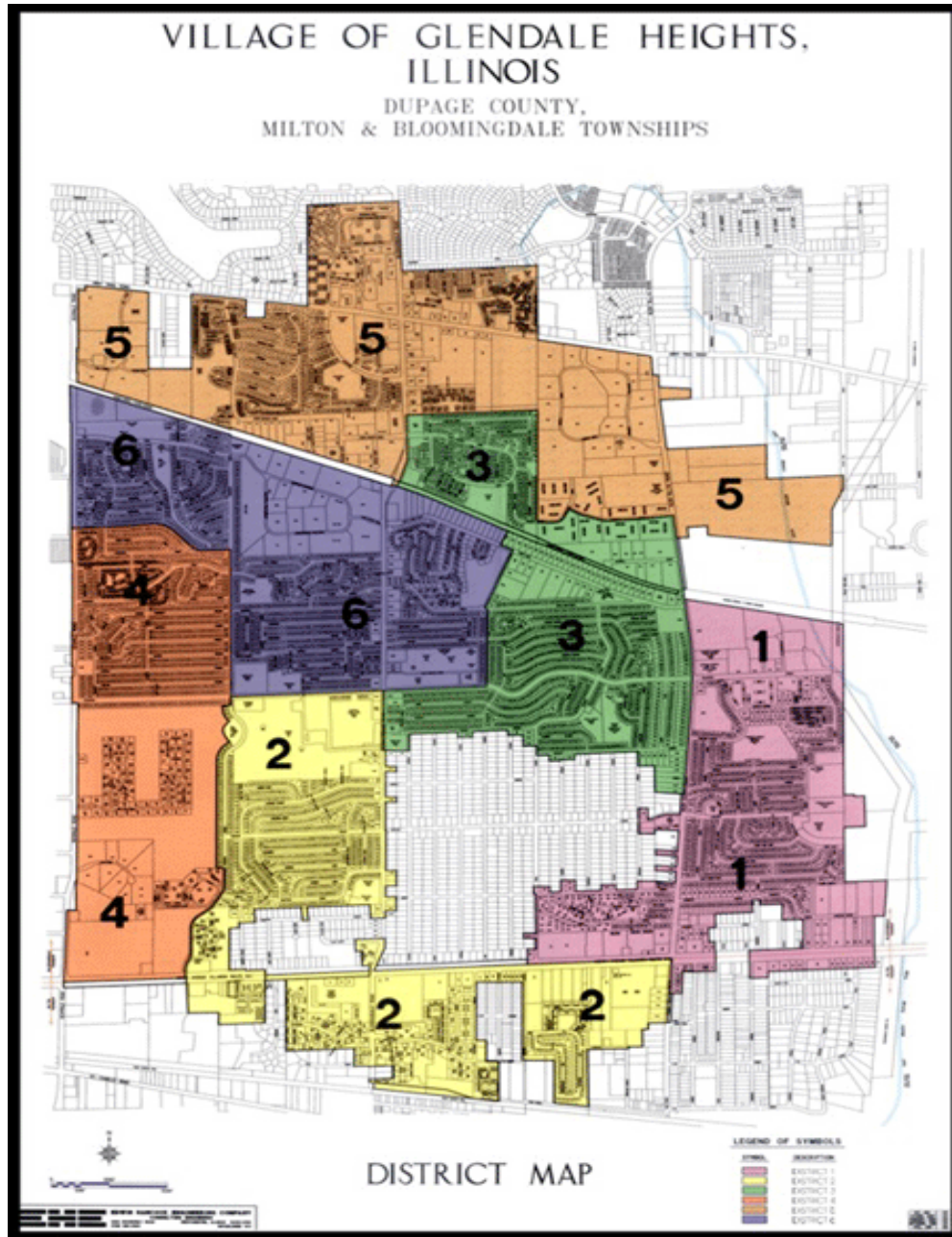


The current official population of the Village is 34,208 as of the 2010 census. The Village of Glendale Heights is dedicated to maintaining its progressive atmosphere, while offering its



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/Sullivan

District 3: Trustee Michael Light

District 4: Trustee Pat Maritato

District 5: Trustee Chester Pojack

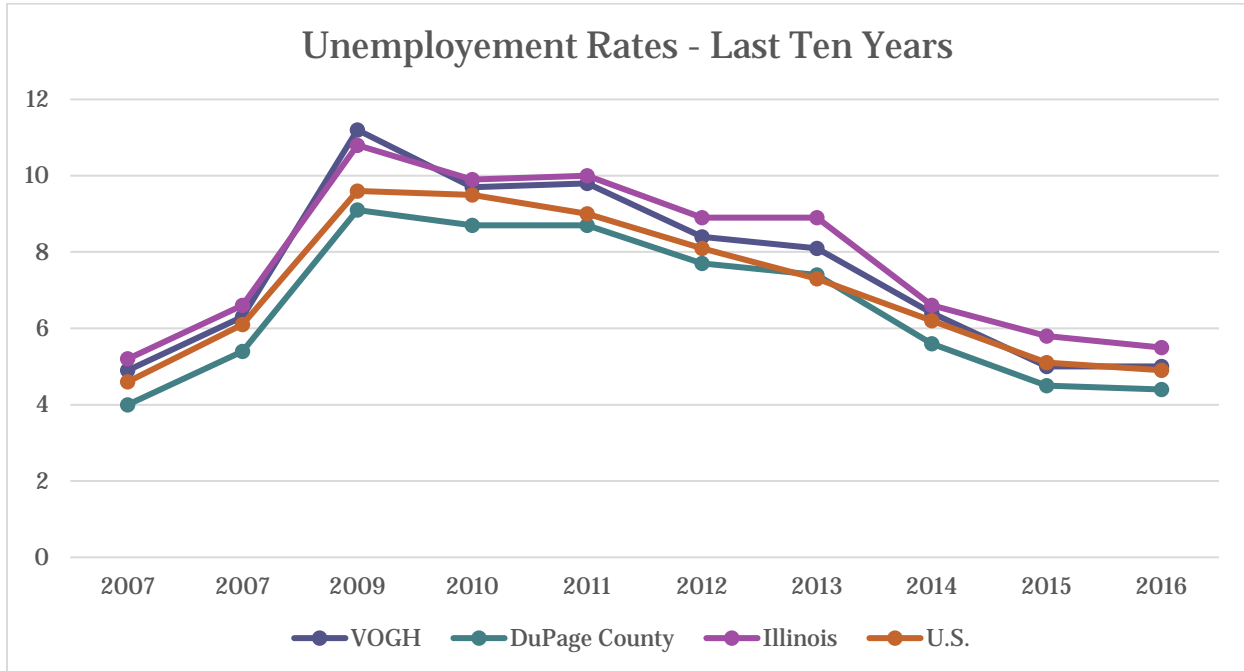
District 6: Trustee Mary Schroeder

VILLAGE PROFILE AT A GLANCE

DEMOGRAPHIC	2000		2010		PERCENT CHANGE
	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	
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%
Unemployment 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 0.20% points between 2015 and 2016 in the United States, DuPage County, Illinois and Glendale Heights respectively.

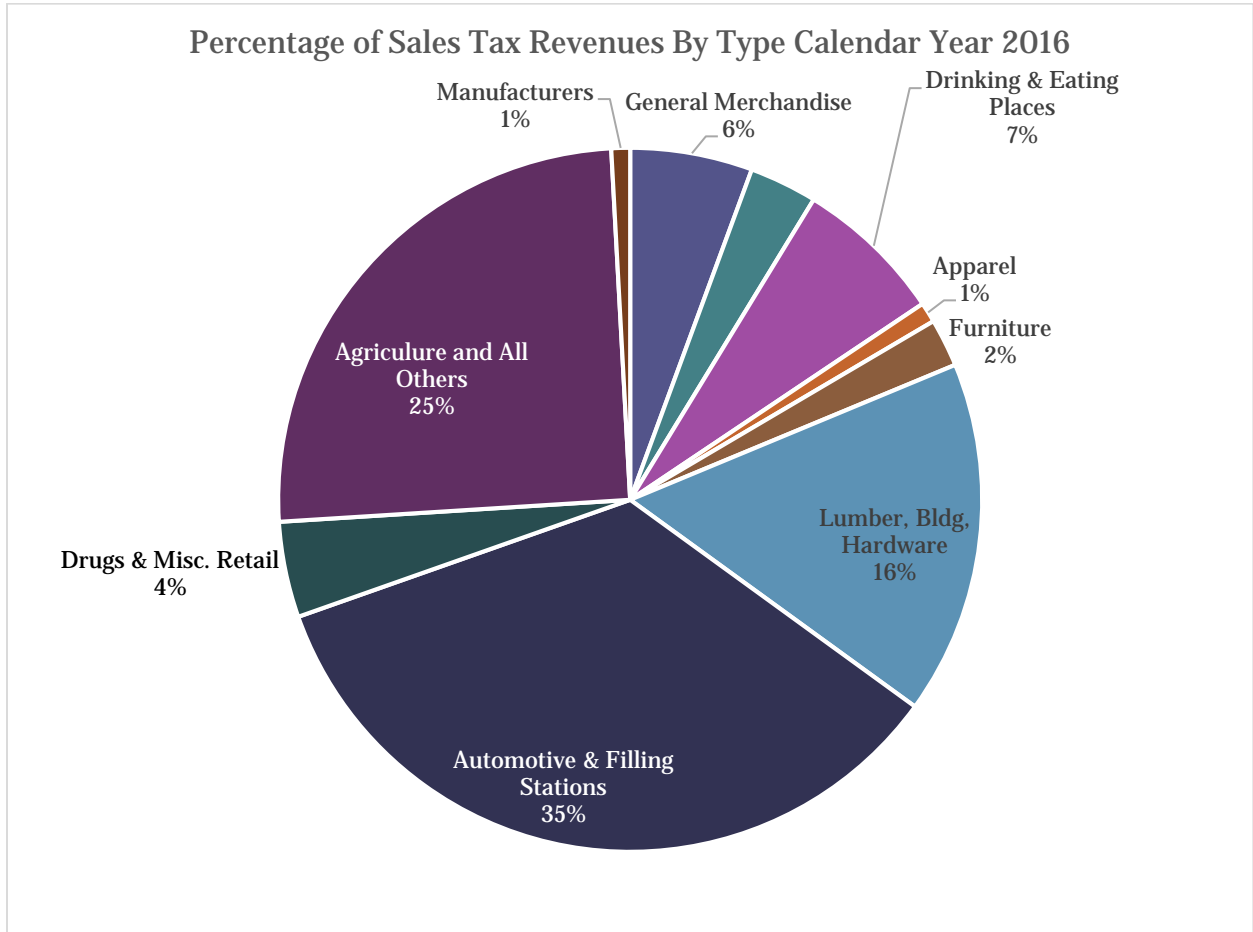
2010 Employment by Job Type for Civilian Population (Age 16+)	Glendale Heights, IL		Illinois	United States
White Collar:	11,495	73.40%	75.39%	74.72%
Blue Collar:	4,165	26.60%	24.61%	25.28%
Sales and Office:	5,581	32.55%	27.14%	26.38%
Professional and Related:	3,227	18.82%	21.63%	21.78%
Production, Transportation, 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 standalone retailers such as Target, Home Depot, Menards, and three large automobile dealerships.

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.

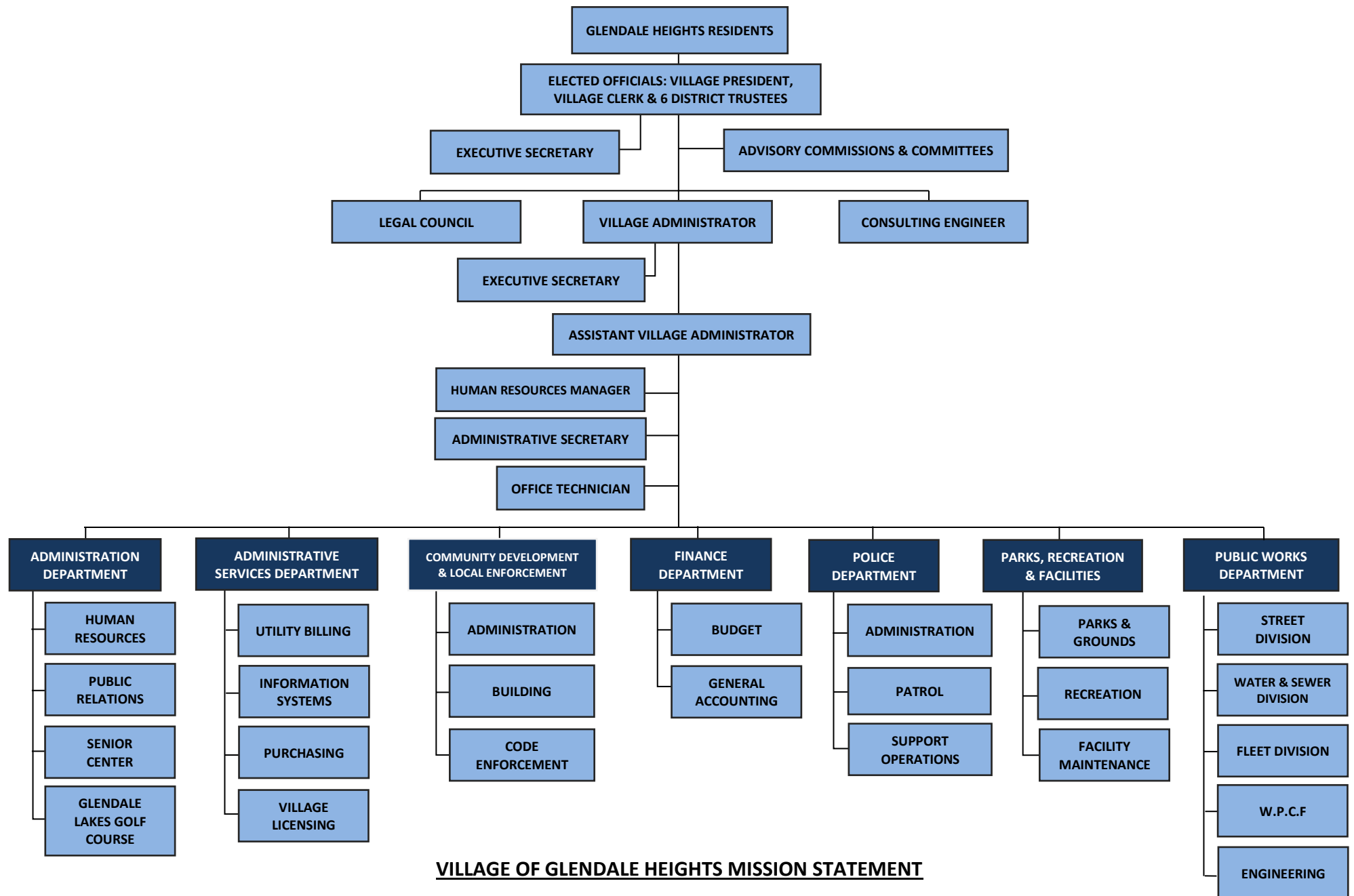
It is essential for the Village to be interactive with local businesses, both existing and potential, in order to remain an exceptional place to live for residents. It is also important because a large portion of the Village's revenue stream is derived from taxes. These taxes are crucial to the Village's 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		
	State	6.25%
Retail, Sales	County Water Commission Tax	0.00%
Tax: DuPage	Home Rule Sales Tax	1.25%
County	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 Utility 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



Source: Illinois Department of Revenue

FY 2017 / 2018
VOGH BUDGET FY 2017/2018
VILLAGE OF GLENDALE HEIGHTS
MUNICIPAL ORGANIZATION STRUCTURE



VILLAGE OF GLENDALE HEIGHTS 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.



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 2017/18. 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. Throughout 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 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





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 or 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.

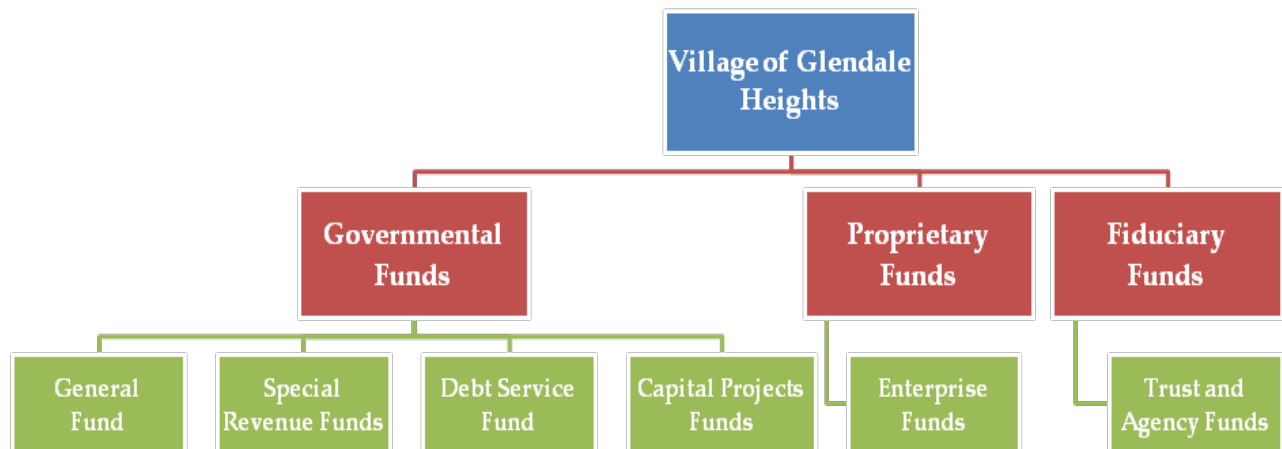
FIDUCIARY FUNDS

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 measurable 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

ADMINISTRATION (continued)

Human and Senior Services
Central Services
Golf Course

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 a Capital 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 Capital 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.

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, Food & Beverage, 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 2017/18 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 \$23,610,658, which makes up 39.5% of the Village's total revenue. Compared to the 2016/17 budget, the General Fund revenue shows a 3.5% increase.

The General Fund expenditure budget, excluding transfers, is \$22,292,387, which is an increase of 4.9% compared to the 2016/17 budget. If all transfers to debt service and capital project funds are included, the budget reflects a 6.2% increase of expenditures compared to 2016/17.

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 \$11,734,689, which makes up 19.6% 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 \$445,091. This decrease is attributed to planned capital improvements to be completed in FY 2017/18.

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

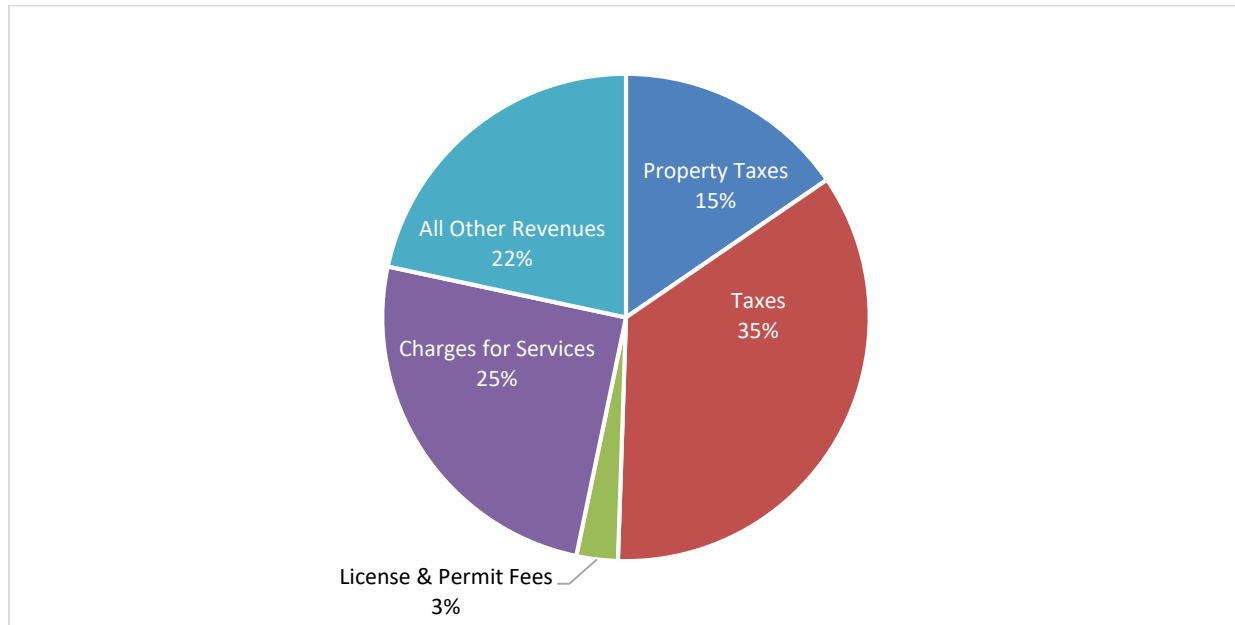
MAJOR REVENUE SOURCES

Major revenue sources are those that comprise more than 87% of the total revenue as adopted in the fiscal year 2016/17 Operating Budget. Although the Village has a diverse revenue stream, the economic recession has negatively impacted overall revenues beginning in early 2008. The Village began to see some signs of improvement beginning in 2012; and fiscal year 2016 ended on a very strong note financially.



The Village's largest class of revenue for the 2017/18 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 2017/18.

Major Revenue By Class FY 2017/18



Footnotes:

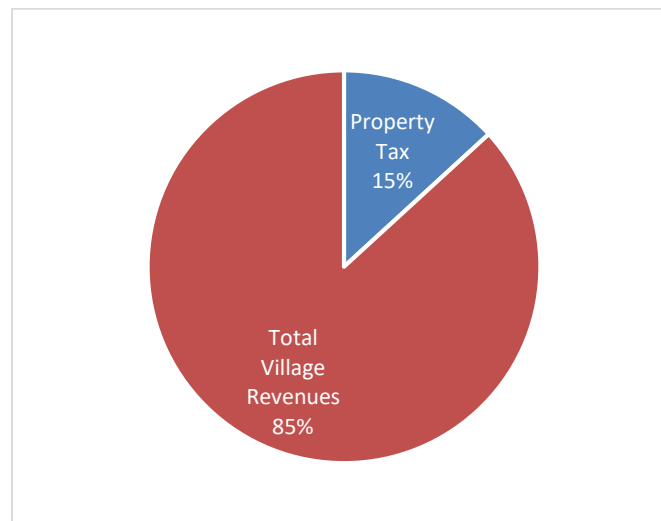
- i. Other Revenue Sources are comprised of fines and forfeitures, investment income and miscellaneous income.

MAJOR REVENUE SOURCES

TAXES - PROPERTY TAX

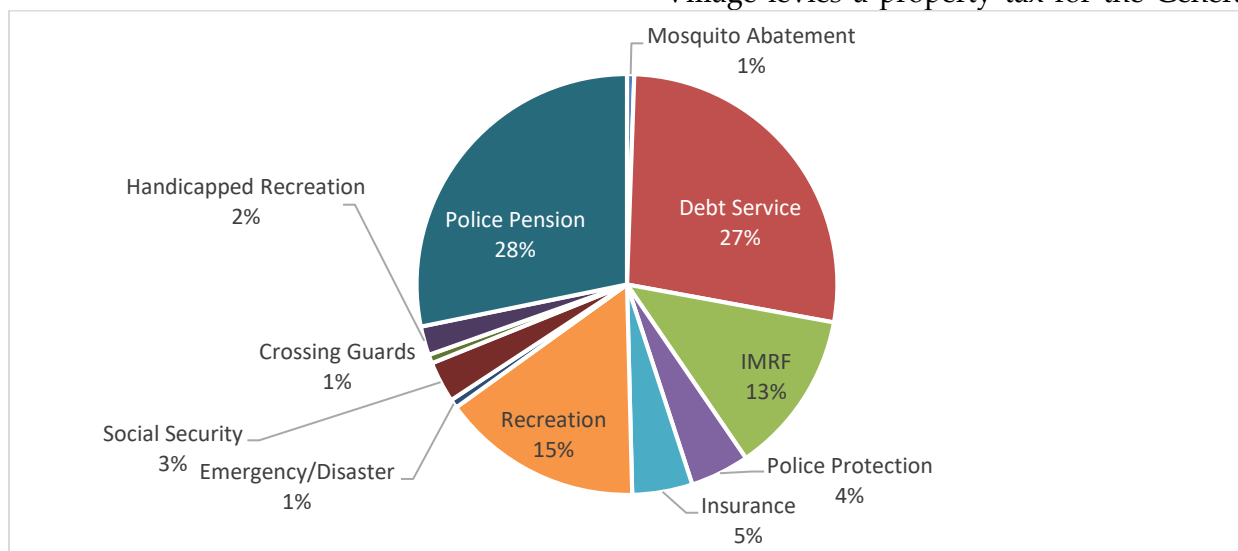
Levy Year	Taxes Levied	Amount Collected
2007	\$7,303,035	\$7,290,282
2008	\$7,601,254	\$7,569,537
2009	\$7,471,466	\$7,455,532
2010	\$7,199,982	\$7,175,845
2011	\$7,026,299	\$6,925,592
2012	\$7,093,993	\$6,844,518
2013	\$7,226,009	\$7,177,867
2014	\$7,649,916	\$7,602,022
2015	\$7,645,469	\$7,618,705
2016	\$7,645,393	

Property Tax to Total Village Revenue 2017/18 Budget



Property tax is the Village's second largest revenue source and comprises just over 15% of the total budgeted revenue for 2017/18. 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

2016 Property Tax Levy Percent (%) Allocation

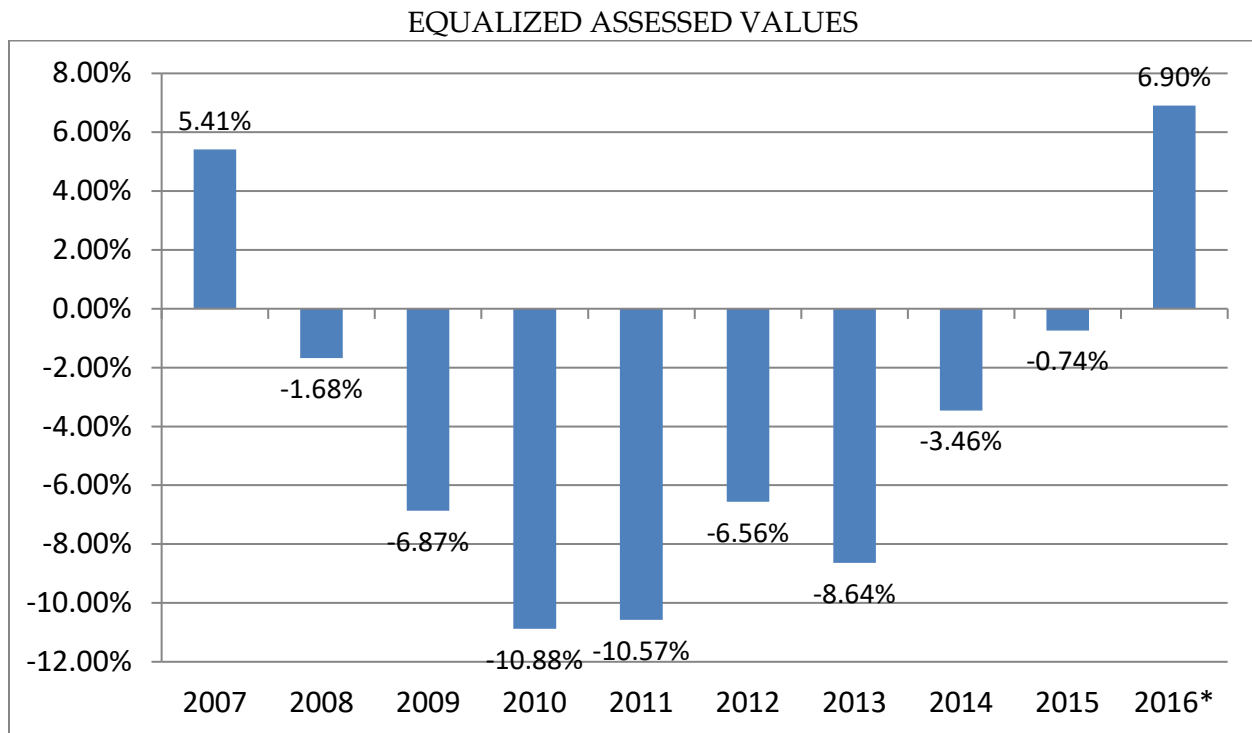


Fund, Recreation Fund, Emergency Services and Disaster Agency (ESDA) Fund, Handicap Recreation Fund, Illinois Municipal Retirement Fund (IMRF), Special Service Area (SSA) Funds,



Tax Incremental Financing (TIF) Funds, Police Pension Fund and Debt Service Fund. Property taxes for 2016, which will be paid in 2017, attach as an enforceable lien on January 1, 2017 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 the end of April every year. Counties are responsible for collecting property taxes and remitting them periodically to the Village. The Village will receive 2016 property taxes in fiscal year 2018.

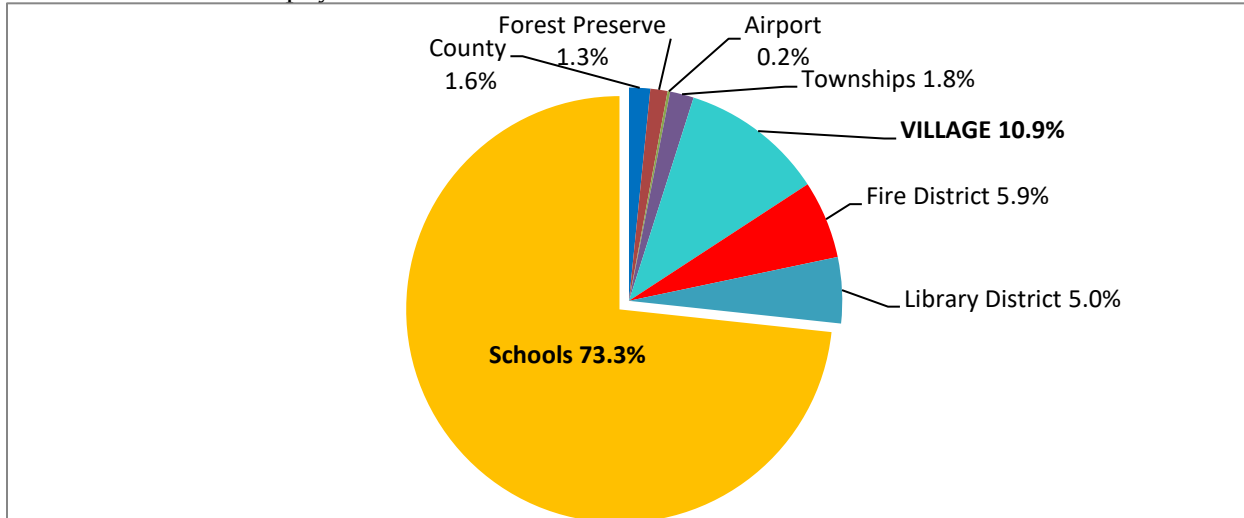
The General Fund levy is determined by first taking into account the expected change in equalized assessed valuation (EAV) of Village property. If the EAV is expected to increase, an increase in the levy can occur without increasing the resulting property tax rate. There are many unknown factors when 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 1% higher than was in 2008.



*preliminary.

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.



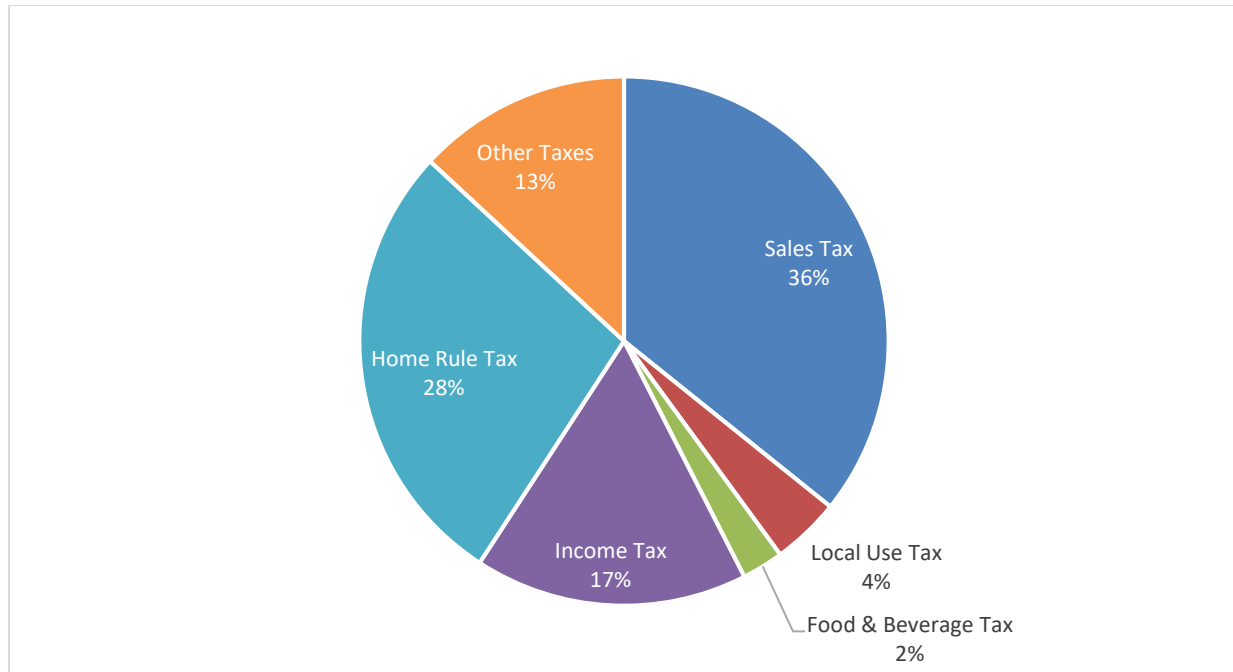
For example, bond issues for the road program are funded in part with Home Rule Sales Tax funds. When there are other revenue sources dedicated to the bond issues, these amounts are abated from the property tax levy and the levy is reduced.

On average, 10.9% 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 10.9% 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

2017/18 Budget



The class of other taxes consists of a variety of revenue sources such as sales tax, 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 represent 34.6% of the total revenues budgeted for fiscal year 2017/18.

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.

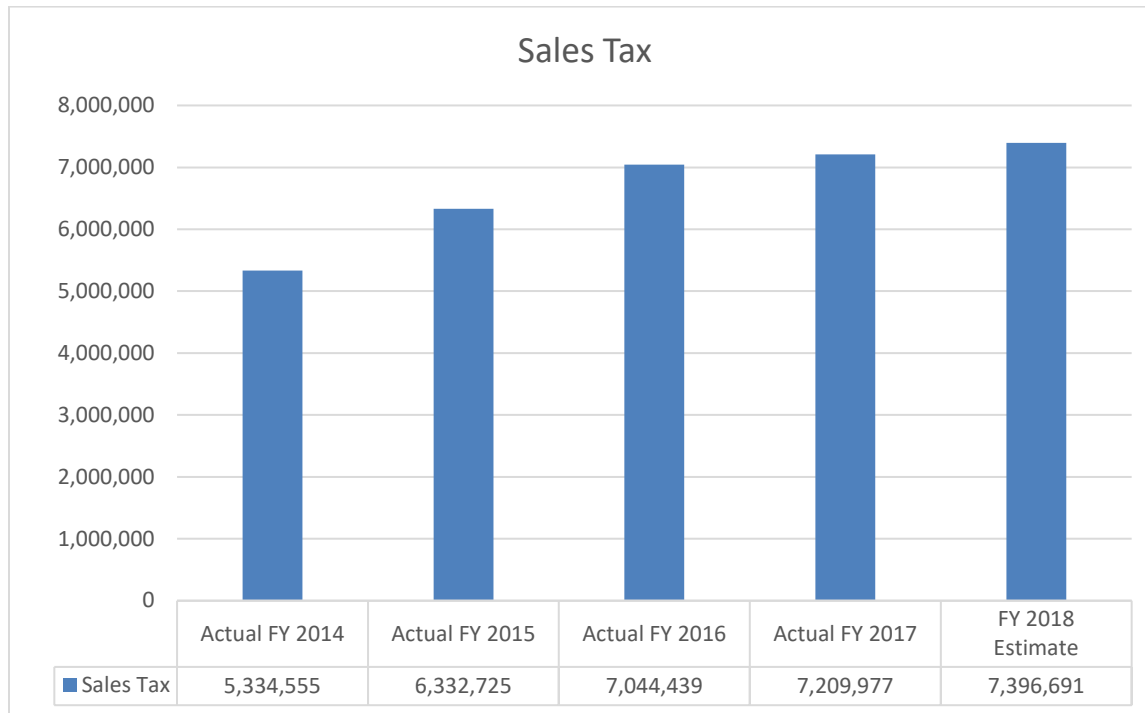
State Sales Tax:

For titled or registered items, Municipalities receive the equivalent of 16 percent of the 6.25 percent use tax on out-of-state purchases of titled or registered general merchandise for which the title or registration address of record is within their boundaries.

For other general merchandise and qualifying food, drugs, and medical appliances, monthly distributions from the local governments' 20 percent share of the 6.25 percent use tax rate on other general merchandise (i.e., not including titled and registered items, above) and 100 percent of the 1 percent use tax rate from sales of qualifying food, drugs, and medical appliances.

Sales Tax

Five (5) Year History



Home Rule Sales Tax:

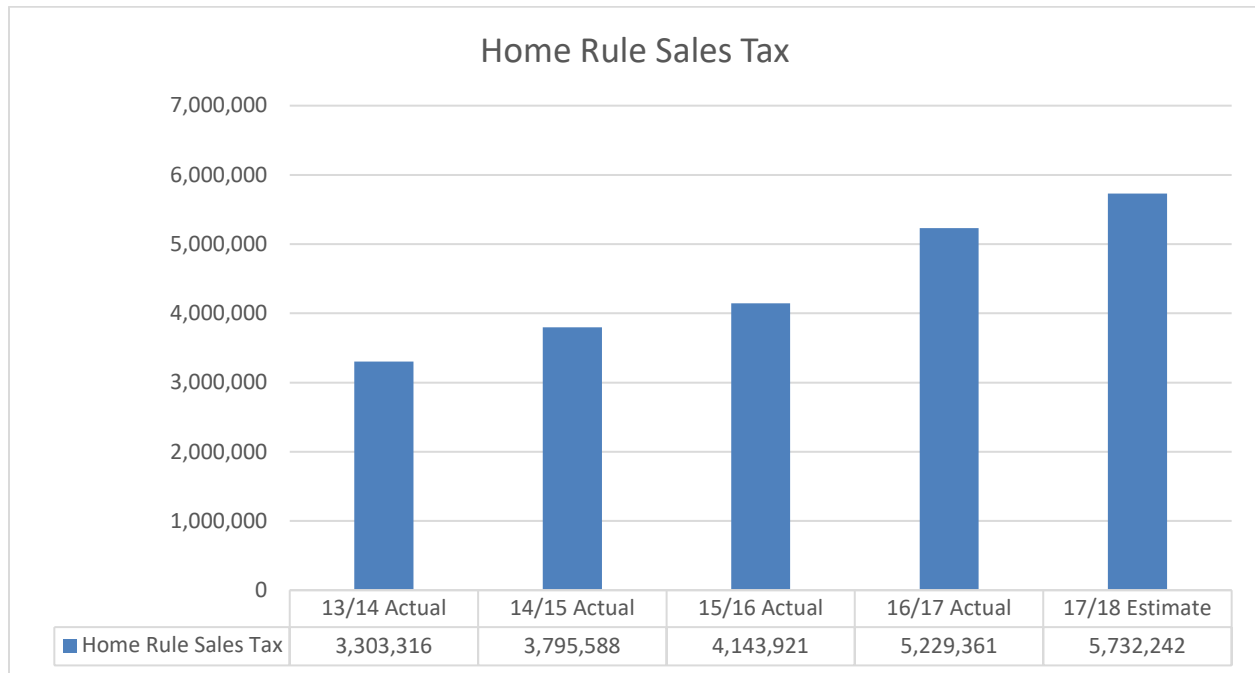
The next largest revenue source within this class is Sales Tax, which represents 28% of other tax revenue. Since the Village is classified as a home rule municipality, it has the right to impose a sales tax within its jurisdiction, with no maximum rate limit as defined by the State of Illinois. Home 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 1.25%.

For the 2017/18 budget, the Home Rule Sales Tax revenue is divided as follows:

- The first 1% is split 50%/50% between the General Fund and the Infrastructure Fund.
- 75% of next quarter percent is allocated to the Environmental Fund and is earmarked for capital needs.
- 25% of the remaining quarter percent is allocated specifically for stormwater improvements.



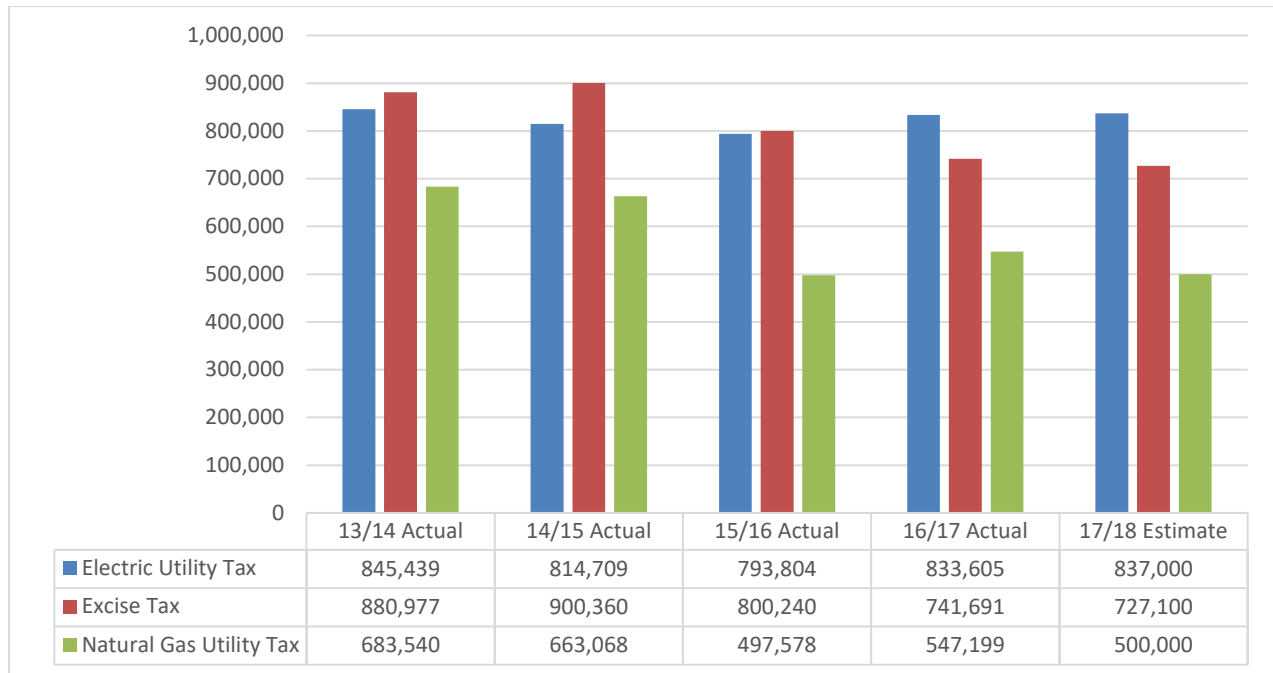
Home Rule Sales Tax Five (5) Year History



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.

Utility Tax



Food & Beverage Tax:

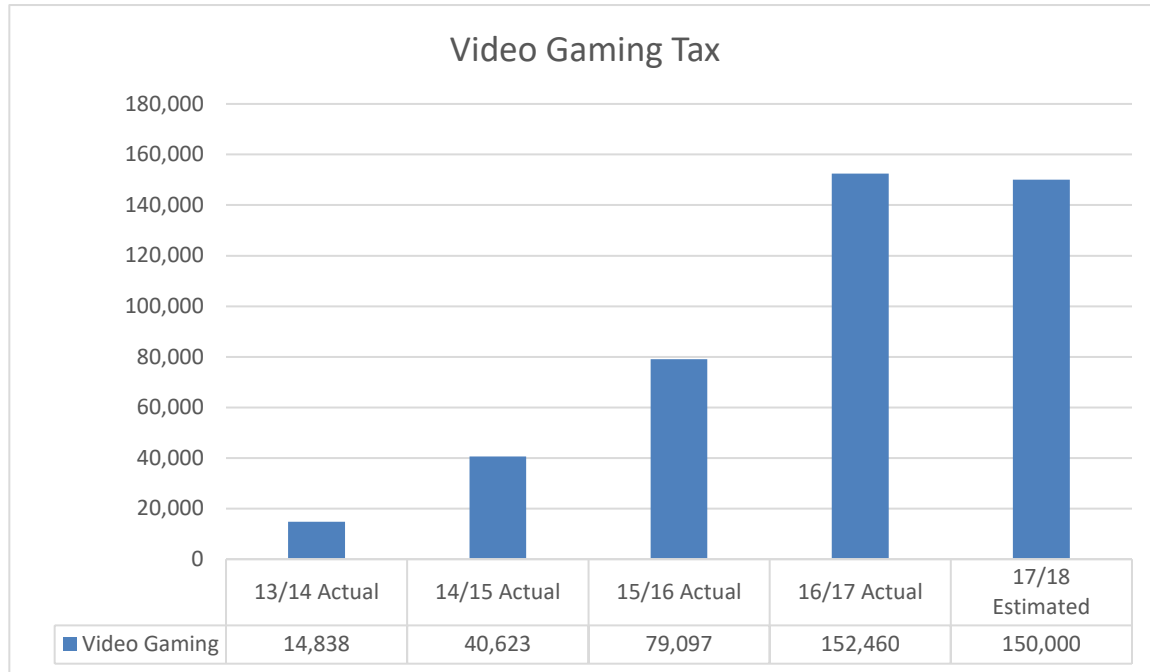
The Village's 1% tax on the purchase of prepared foods and beverages is expected to generate a total of \$525,000 in 2017/18. The Food & Beverage Tax was introduced in July of 2010 to bring in additional revenue to supplement the decline in sales tax revenue.

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 total estimated amusement tax revenue for FY 2017/18 from the off track betting facility is \$115,000.

Video Gaming Tax:

Since being established in 2013 there has been impressive revenue growth in Video Gaming Taxes. At present, there are 8 businesses operating video gaming with expectations of additional establishments opening in the current fiscal year.



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	\$13,936,570	100.5%
2016/17	\$14,585,570	\$14,539,134	99.7%
2017/18	\$14,785,467		

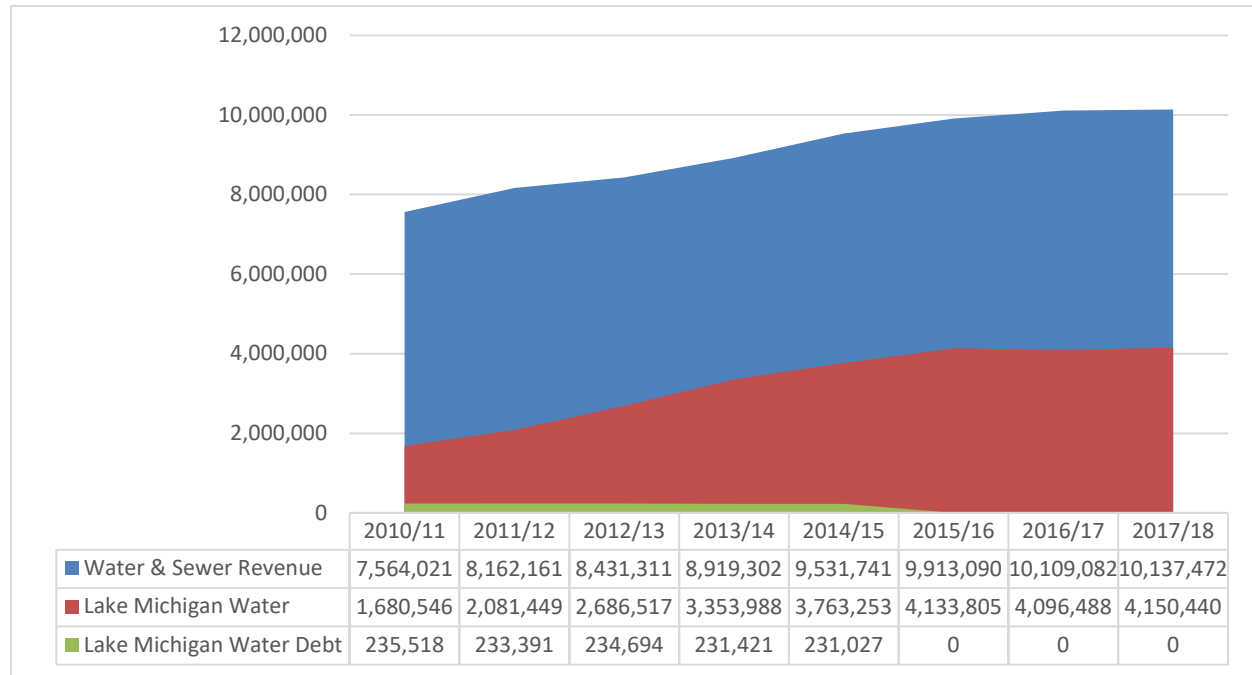
Revenue from charges for services, or user fees, is estimated at \$14.79 million for 2017/18, an increase of 1.41% over 2016/17. The more significant user fees are water and sewer charges, golf course revenues, park and recreation services, cable television franchise fees, and water tower rental fees.



Water and Sewer Charges:

A total of \$9.91 million is expected to be generated from water and sewer consumption charges in 2016/17, nearly the same as in the previous year.

Water & Sewer Revenue vs. Cost of Lake Michigan Water



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
 2017 Rates \$4.80
 2018 Rates \$4.88

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



From fiscal year 2001/02 to 2009/10 and again in fiscal year 2013/14 to 2015/16 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 as well as a general decline in the activity itself.

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.

Cable Television Franchise Fees:

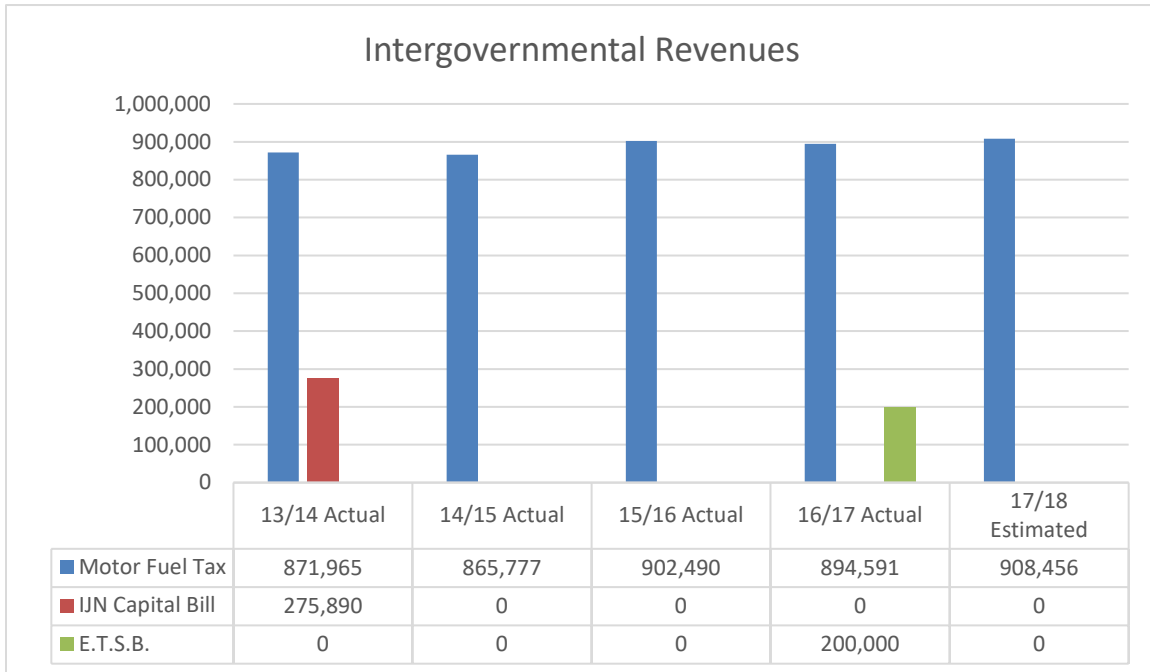
Revenue from cable television franchise fees is estimated at \$450,000 for 2017/18. Actual revenues for 2016/17 are expected to be \$439,451. (unaudited)

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 \$90,534 for the Village in Fiscal Year 2017/18. Additionally, the Village leases land space on the Village campus to cellular providers which results in another \$75,630 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 and Environmental Services 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 \$45,984 in Fiscal Year 2017/18 from this cellular tower.



The intergovernmental revenue class includes revenue sources that the Village receives from other governmental entities. Motor Fuel Tax, and the now concluded Illinois Jobs Now Capital Bill funding. The motor fuel tax is a tax on each gallon of gasoline, combustible gas and diesel fuel sold.

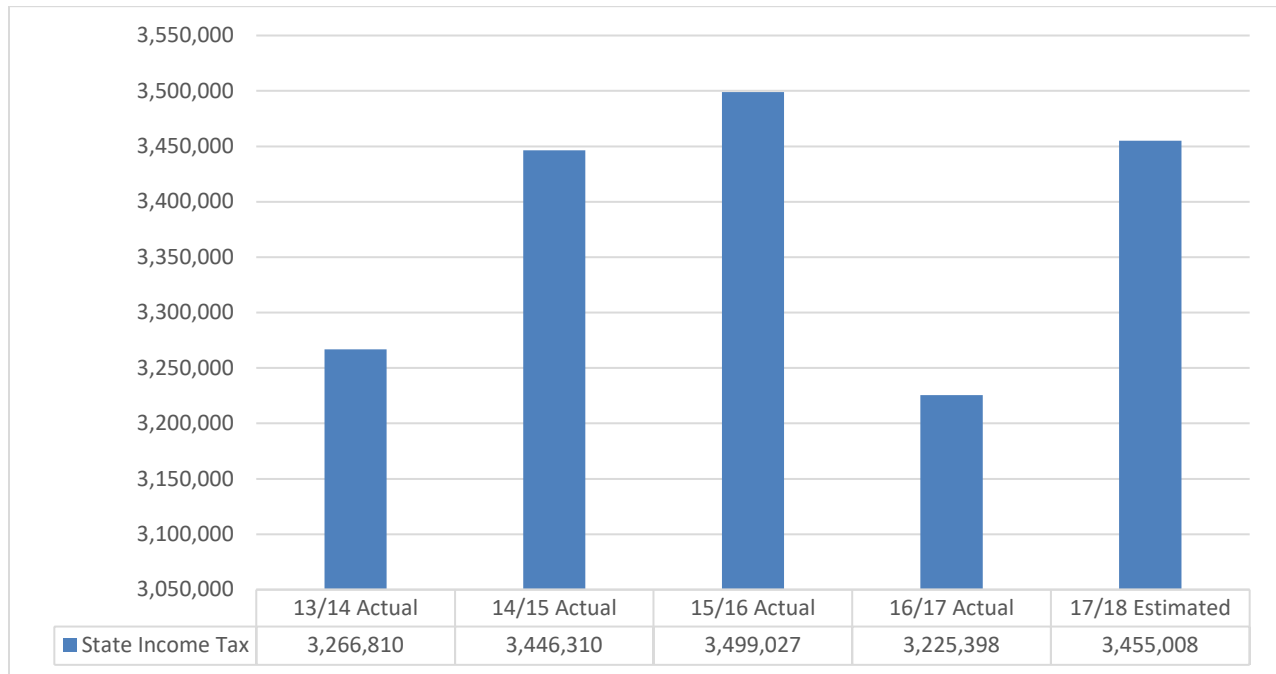
State Income Tax:

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 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 fell beginning in 2007/08 due to falling wages, rising unemployment, and lower corporate profits, but began a rebound starting in 2013/2014. State income tax receipts are estimated at \$3,455,008 for 2017/18, an increase of 7.1% from 2016/17. Subsequent to the adoption of the Village's budget for FY 2017/18, the State of Illinois increased the personal income tax rate to 4.95 from 3.75% effective July 1, 2017. Simultaneously, the State decreased the distributions of Income Tax monies (also known as the Local Government Distributive Fund) by 10%. This is expected to negatively impact the Village's budget by \$283,000. State income tax revenue is deposited into the General Fund. The chart below depicts income tax revenue for FY 2017/18 and the preceding four years.



State Income Tax

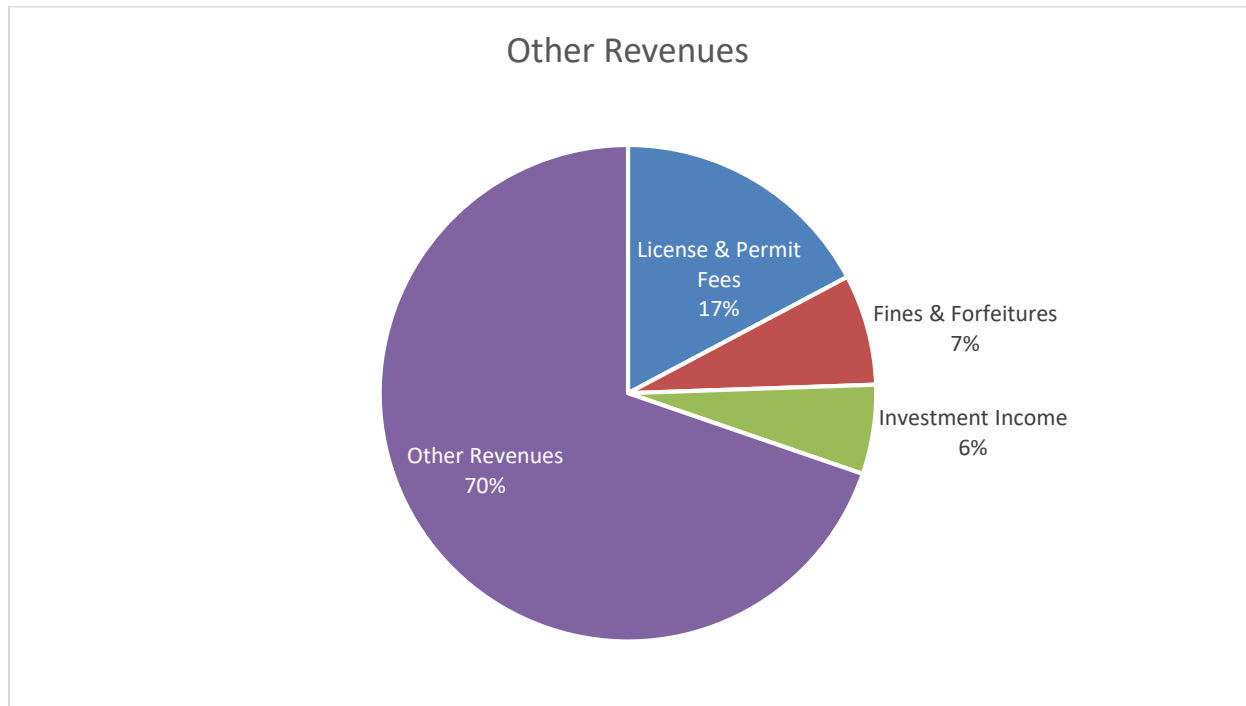


State and Local Grants:

The Village is expecting to receive a \$1,345,716 FEMA, and three (3) CDBG grants of \$400,000 each to provide funding in the T.I.F. #1 project area. These grants will be used for the flood control project at North Avenue and Glen Ellyn Road.

MAJOR REVENUE SOURCES-OTHER REVENUE SOURCES

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	\$7,083,447	112.3%
2016/17	\$9,587,727	\$9,160,700	95.5%



LICENSES AND PERMITS

License and permit revenue projected for FY 2017/18 is \$1,614,840, a 0.08% decrease from the 2016/17 budget. There is no significant 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 construction being completed during FY 2017/18, and continued collection enforcement of single and multi-family rental licenses.

FINES AND FORFEITURES



Total revenue from fines is estimated at \$676,200 for FY 2017/18, representing an increase of 12.3% from the 2016/17 budget. The Village implement a red light camera enforcement program starting July, 2017.

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.

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 \$6,537,054 fiscal year 2017/18, a decrease from 2016/17.

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	432,700	2,226,328	-1,793,628
Recreation Fund		25,000	-25,000
Founders' Day Fund		46,500	-46,500
Parks & Recreation Dev. Fund		165,000	-165,000
Infrastructure Fund		1,440,898	-1,440,898
TIF #1 Fund		70,000	-70,000
TIF #3 Fund		10,000	-10,000
SSA 1		16,014	-16,014
SSA 2	155,725	135,891	19,834
SSA 3	89727	102,424	-12,697
SSA 4		12,554	-12,554
SSA 5		21,067	-21,067
SSA 6		18,250	-18,250
Vehicle Replacement Fund	704,463		704,463
Computer Replacement Fund	18,365		18,365
Capital Projects Fund	514,400		514,400
Debt Service Fund	2,582,195		2,582,195
Environmental Services Fund		697,649	-697,649
Golf Fund		10,000	-10,000
Insurance Fund	500,000		500,000
Total Transfers	4,997,575	4,997,575	0

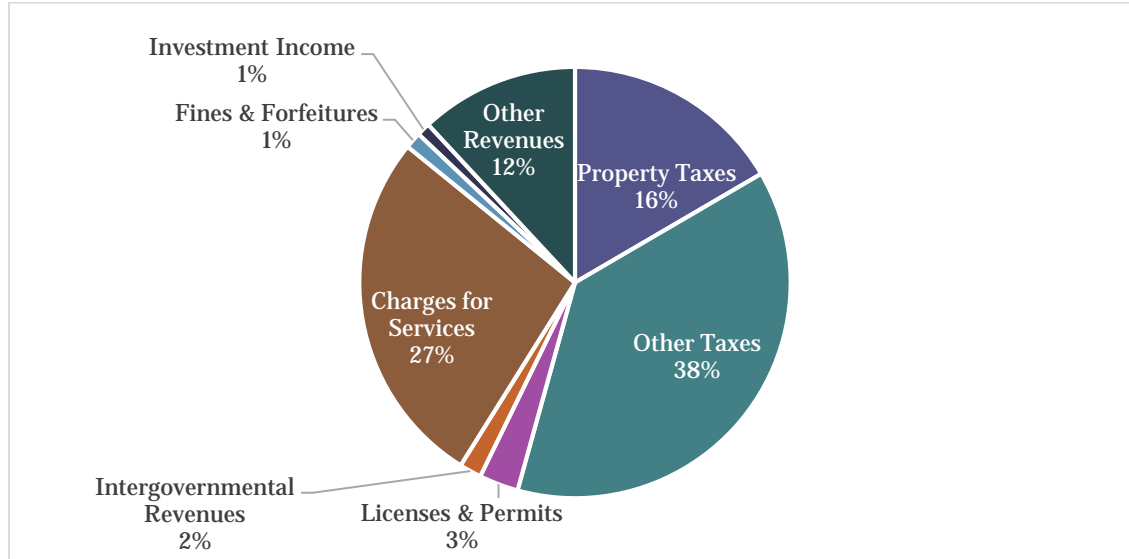
REVENUE & EXPENDITURES

ALL FUNDS

	2015/16 Actual	2016/17 Budget	2016/17 Estimated Actual	2017/18 Budget	% Difference
REVENUES	\$ 53,827,943	\$ 57,976,739	\$ 56,200,174	\$ 59,847,793	3.23%
General Fund	\$ 23,283,535	\$ 22,808,462	\$ 21,778,939	\$ 23,610,658	3.52%
Special Revenue Funds	\$ 9,425,179	\$ 12,534,156	\$ 9,752,237	\$ 12,337,387	-1.57%
Debt Service Fund	\$ 5,174,963	\$ 5,092,386	\$ 5,179,389	\$ 5,077,855	-0.29%
Capital Projects Funds	\$ 892,321	\$ 1,138,880	\$ 1,122,358	\$ 1,267,878	11.33%
Enterprise Funds	\$ 12,123,723	\$ 13,218,077	\$ 13,106,219	\$ 13,627,577	3.10%
Internal Service Fund	\$ 595,109	\$ 505,000	\$ 508,664	\$ 850,000	68.32%
Trust Fund	\$ 2,333,113	\$ 2,679,778	\$ 4,752,368	\$ 3,076,438	14.80%
EXPENDITURES	\$ 53,505,952	\$ 61,895,814	\$ 54,165,574	\$ 61,921,612	0.04%
General Fund	\$ 21,581,538	\$ 23,091,255	\$ 22,334,974	\$ 24,110,658	4.41%
Special Revenue Funds	\$ 9,666,959	\$ 14,856,423	\$ 9,919,064	\$ 14,925,052	0.46%
Debt Service Fund	\$ 5,084,875	\$ 5,091,985	\$ 5,091,823	\$ 5,077,354	-0.29%
Capital Projects Funds	\$ 1,083,892	\$ 2,447,378	\$ 1,360,351	\$ 1,380,057	-43.61%
Enterprise Funds	\$ 12,845,648	\$ 13,164,226	\$ 12,442,087	\$ 13,606,056	3.36%
Internal Service Fund	\$ 1,112,955	\$ 841,643	\$ 742,467	\$ 848,432	0.81%
Trust Fund	\$ 2,130,085	\$ 2,402,904	\$ 2,274,808	\$ 1,974,003	-17.85%
Net Revenues					
Over (Under) Expenditures	\$ 321,991	\$ (3,919,075)	\$ 2,034,600	\$ (2,073,819)	

REVENUE SUMMARY FUNDING BY SOURCE

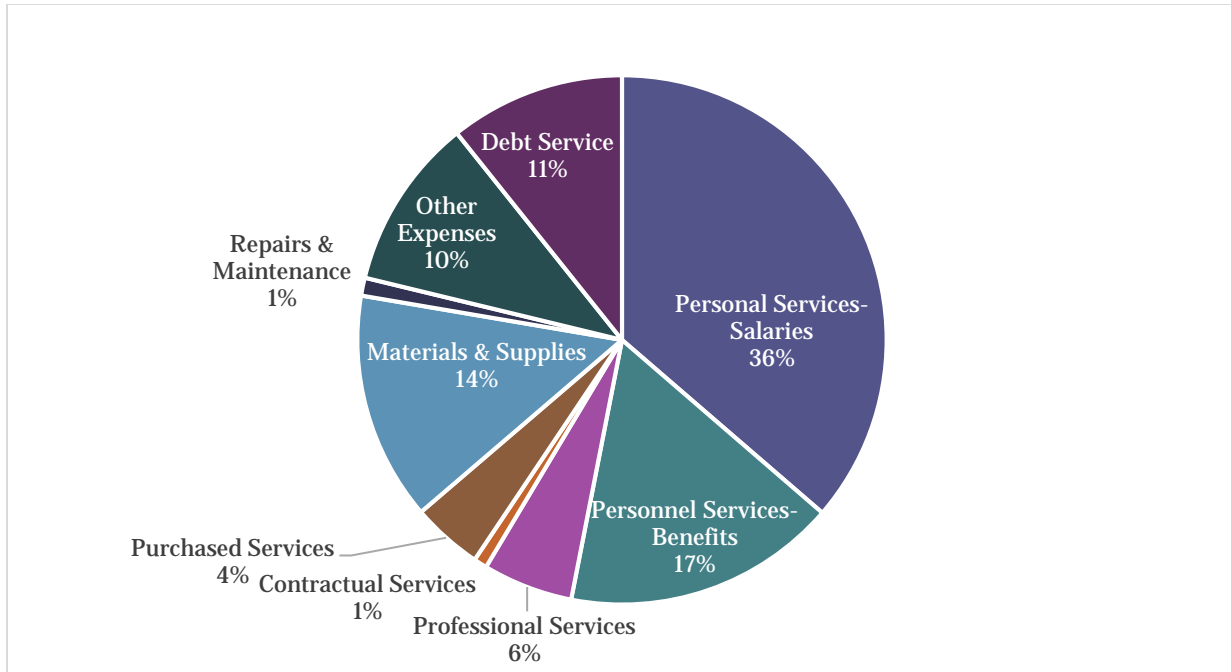
ALL FUNDS



	2016/17 Budget	2016/17 Estimated Actual	2017/18 Budget	% Difference
Property Taxes	\$ 9,088,580	\$ 9,112,985	\$ 9,098,079	0.10%
Other Taxes	\$ 19,058,420	\$ 19,734,871	\$ 20,683,403	8.53%
Licenses and Permits	\$ 1,617,240	\$ 1,715,659	\$ 1,616,014	-0.08%
Intergovernmental	\$ 1,085,987	\$ 1,094,591	\$ 908,456	-16.35%
Charges for Services	\$ 14,585,570	\$ 14,539,134	\$ 14,785,467	1.37%
Fines and Forfeitures	\$ 601,990	\$ 618,188	\$ 676,200	12.33%
Investment Earnings	\$ 540,195	\$ 1,145,368	\$ 545,545	0.99%
Other Revenues	\$ 6,828,302	\$ 5,681,485	\$ 6,537,054	-4.27%
Total Operating Revenues	\$ 53,406,284	\$ 53,642,281	\$ 54,850,218	2.70%
Operating Transfers	\$ 4,570,455	\$ 4,570,455	\$ 4,997,575	9.35%
Net Revenues and Transfers	\$ 57,976,739	\$ 58,212,736	\$ 59,847,793	3.23%

EXPENDITURE SUMMARY FUNDING BY CLASS

ALL FUNDS



	2016/17 Budget	2016/17 Estimated Actual	2017/18 Budget	% Difference
Salaries	\$ 16,605,858	\$ 16,301,196	\$ 17,248,666	3.87%
Benefits	\$ 7,573,318	\$ 7,416,408	\$ 7,951,605	4.99%
Professional Services	\$ 2,335,785	\$ 1,397,454	\$ 2,615,024	11.95%
Contractual/Purchased Services	\$ 2,859,725	\$ 2,327,041	\$ 2,749,274	-3.86%
Materials and Supplies	\$ 7,169,483	\$ 6,947,228	\$ 7,137,098	-0.45%
Repairs and Maintenance	\$ 593,223	\$ 518,716	\$ 1,115,588	88.06%
Debt Service	\$ 5,088,185	\$ 5,088,185	\$ 5,073,579	-0.29%
Other Expenses	\$ 4,799,226	\$ 4,513,514	\$ 4,886,962	1.83%
Total Operating Expenses	\$ 47,024,803	\$ 44,509,742	\$ 48,777,796	3.73%
Capital Outlay	\$ 10,282,406	\$ 6,531,875	\$ 11,474,573	11.59%
Operating Transfers	\$ 4,570,455	\$ 4,570,455	\$ 4,997,575	9.35%
Net Expenditures and Transfers	\$ 61,877,664	\$ 55,612,072	\$ 65,249,944	5.45%

REVENUE AND EXPENDITURE SUMMARY

GENERAL FUND

	2016/17 Budget	2016/17 Estimated Actual	2017/18 Budget	% Difference
REVENUES	\$ 22,808,462	\$ 23,479,196	\$ 23,610,658	3.52%
Taxes	\$ 18,514,143	\$ 19,268,514	\$ 19,596,888	5.85%
Licenses & Permits	\$ 1,614,300	\$ 1,709,110	\$ 1,612,300	-0.12%
Charges for Services	\$ 738,558	\$ 786,968	\$ 708,870	-4.02%
Fines & Forfeitures	\$ 601,790	\$ 618,030	\$ 676,000	12.33%
Intergovernmental	\$ 200,000	\$ 200,000	\$ -	-100.00%
Interest Income	\$ 34,000	\$ 32,621	\$ 39,000	14.71%
Other Revenues	\$ 681,063	\$ 439,345	\$ 544,900	-19.99%
Operating Transfers	\$ 424,608	\$ 424,608	\$ 432,700	1.91%
 EXPENDITURES	 \$ 23,091,255	 \$ 22,531,820	 \$ 24,518,715	 6.18%
General Government	\$ 7,481,101	\$ 7,328,614	\$ 7,908,974	5.72%
Public Safety	\$ 7,791,542	\$ 7,677,490	\$ 8,003,251	2.72%
Community Development	\$ 996,871	\$ 914,655	\$ 1,070,366	7.37%
Public Works	\$ 2,189,276	\$ 2,247,172	\$ 2,439,832	11.44%
Parks, Grounds & Facilities	\$ 2,523,693	\$ 2,294,887	\$ 2,617,261	3.71%
Legislative	\$ 271,000	\$ 231,230	\$ 252,703	-6.75%
Operating Transfers	\$ 1,837,772	\$ 1,837,772	\$ 2,226,328	21.14%
 NET REVENUES OVER (UNDER) EXPENDITURES	 \$ (282,793)	 \$ 947,376	 \$ (908,057)	 221.10%

GENERAL FUND REVENUE DETAIL

ACCOUNT NUMBER	DESCRIPTION	FY 2018 APPROVED BUDGET	FY FINAL BUDGET	FY 17 ACTUAL	FY 16 ACTUAL
101-0000-411.10-12	POLICE PROTECTION	343,000.00	342,685.00	345,598.94	691,885.56
101-0000-411.10-13	POLICE PENSION	2,134,438.00	1,737,778.00	1,752,137.65	1,641,414.22
101-0000-411.10-15	SOCIAL SECURITY-EMPLOYER	238,547.00	629,060.00	634,506.58	485,140.25
101-0000-411.10-16	SCHOOL CROSSING GUARDS	51,000.00	51,000.00	51,785.33	51,412.84
101-0000-411.10-69	MOSQUITO ABATEMENT	42,000.00	42,000.00	42,518.50	52,506.73
101-0000-411.11-10	MUNICIPAL SALES TAX	7,456,691.00	6,579,590.00	6,773,095.77	7,119,872.87
101-0000-411.11-11	SALES TAX (REBATE)	(500,000.00)	(600,400.00)	(600,400.00)	(580,000.00)
101-0000-411.11-12	LOCAL USE TAX	865,462.00	803,888.00	766,826.53	789,657.63
101-0000-411.11-14	AUTO RENTAL TAX	10,500.00	10,500.00	6,724.69	8,309.84
101-0000-411.11-15	FOOD & BEVERAGE TAX	525,000.00	509,850.00	542,188.24	518,914.39
101-0000-411.12-10	AMUSEMENT TAX	115,000.00	117,000.00	128,858.80	111,437.42
101-0000-411.12-11	VIDEO GAMING TAX	150,000.00	120,000.00	137,944.88	76,363.32
101-0000-411.13-10	PERS. PROP.REPLACEMENT TX	40,400.00	40,400.00	42,895.09	42,166.78
101-0000-411.14-10	REAL ESTATE TRANSFER TAX	340,000.00	375,000.00	427,586.50	381,430.15
101-0000-411.15-10	STATE INCOME TAX	3,455,008.00	3,489,216.00	2,423,522.96	3,499,027.03
101-0000-411.16-10	HOME RULE TAX	2,276,742.00	2,100,476.00	2,008,897.26	2,071,900.27
101-0000-411.17-10	ELECTRICITY	837,000.00	800,000.00	833,605.22	793,803.53
101-0000-411.17-11	NATURAL GAS	500,000.00	650,000.00	547,198.95	497,577.99
101-0000-411.17-13	SIMPLIFIED TELECOMM. TAX	727,100.00	727,100.00	679,633.16	800,240.04
101-0000-411.17-14	IMF-CLASS ACTN SETTLEMENT	-	-	-	-

VOGH BUDGET FY 2017/2018

101-0000-411.17-15	UTILITY TAX REBATE PGM	(21,000.00)	(21,000.00)	(16,050.00)	(16,950.00)
101-0000-411.18-10	HOTEL TAX	10,000.00	10,000.00	7,569.30	22,401.06
101-0000-421.19-10	VEHICLE LICENSE	315,000.00	325,000.00	313,557.32	329,358.88
101-0000-421.19-11	BUILDING PERMITS	290,000.00	340,000.00	382,637.94	416,632.03
101-0000-421.19-12	GARAGE SALE	4,500.00	4,000.00	3,820.00	4,425.00
101-0000-421.19-13	BUSINESS LICENSE	76,000.00	75,000.00	80,060.25	77,181.25
101-0000-421.19-14	SCAVENGER LICENSE	11,500.00	11,500.00	11,500.00	11,500.00
101-0000-421.19-15	VENDING MACHINES LICENSE	25,000.00	27,500.00	21,591.25	25,075.00
101-0000-421.19-16	CONTRACTORS LICENSE	32,000.00	32,000.00	36,050.00	37,925.00
101-0000-421.19-17	LIQUOR LICENSE	115,000.00	106,000.00	102,865.15	107,390.52
101-0000-421.19-18	TOBACCO DEALERS LICENSE	5,500.00	5,400.00	6,060.00	5,600.00
101-0000-421.19-19	MULTI-FAMILY RENTAL LIC.	155,000.00	162,000.00	156,080.00	145,270.00
101-0000-421.19-20	ANIMAL LICENSE	4,500.00	4,000.00	4,658.00	1,565.00
101-0000-421.19-21	SINGLE FAMILY RENTAL LIC	530,000.00	490,000.00	547,900.00	509,350.00
101-0000-421.19-22	ENTERTAINMENT PERMIT	1,800.00	2,100.00	1,800.00	2,100.00
101-0000-421.19-23	VAC.BLDG.REGISTRY	5,000.00	5,000.00	5,650.00	6,500.00
101-0000-421.19-24	VAC.BLDG.INSPECTION	6,000.00	5,000.00	8,650.00	6,900.00
101-0000-421.19-28	VIDEO GAMING LICENSE	33,000.00	17,500.00	22,500.00	27,500.00
101-0000-421.19-29	UTILITY PERMITS - R.O.W.	2,500.00	2,300.00	3,150.00	2,700.00
101-0000-421.19-90	SUSPENSE ACCOUNT-REVENUE	-	-	480.00	2,448.00
101-0000-421.19-99	OTHER LICENSES	-	-	100.00	35.00
101-0000-431.20-12	DUPAGE ETSB	-	200,000.00	200,000.00	-
101-0000-441.25-10	COURTROOM RENTAL	-	62,200.00	46,237.62	64,702.91
101-0000-441.25-11	POLICE DEPT. RANGE RENTAL	6,000.00	6,000.00	6,000.00	5,000.00
101-0000-441.25-12	TOWER RENTAL	75,630.00	71,263.00	71,263.18	141,154.78

VOGH BUDGET FY 2017/2018

101-0000-441.25-14	CABLE TV FRANCHISE FEE	450,000.00	448,000.00	439,451.35	445,198.37
101-0000-441.25-15	RE-INSPECTION FEE	12,000.00	6,000.00	13,825.00	2,530.00
101-0000-441.25-16	ANNEXATION FEE	-	-	-	-
101-0000-441.25-17	PUBLIC HEARING FEE	8,500.00	6,000.00	9,000.00	8,700.00
101-0000-441.25-18	ENGINEERING FEE	-	-	-	(35,947.92)
101-0000-441.25-19	LEGAL FEE	-	-	-	-
101-0000-441.25-20	FALSE ALARM FEE	5,500.00	7,500.00	5,200.00	5,130.00
101-0000-441.25-21	PLAN REVIEW FEE	-	-	-	80.00
101-0000-441.25-22	POLICE ACCIDENT REPORT	4,000.00	4,000.00	4,295.45	3,845.00
101-0000-441.25-23	POLICE OFFICER DETAIL	24,000.00	7,000.00	20,505.90	25,903.30
101-0000-441.25-24	FINGER PRINTING FEE	1,500.00	1,500.00	1,495.00	1,325.00
101-0000-441.25-25	ANIMAL IMPOUND FEE	1,200.00	1,200.00	480.00	1,205.00
101-0000-441.25-26	POLICE DEPT. APPLICATION	-	6,250.00	2,820.00	-
101-0000-441.25-27	BASSETT LIQUOR TRAINING	1,000.00	1,000.00	150.00	1,350.00
101-0000-441.25-28	FIRE PROTECTION FEE	-	-	-	-
101-0000-441.25-30	WORKING W/O PERMIT	16,500.00	15,000.00	23,941.00	16,762.75
101-0000-441.25-31	REAL ESTATE INSP.PROGRAM	60,000.00	57,000.00	96,125.00	71,000.00
101-0000-441.25-33	APLC.FEE LIQUOR DEALER	1,000.00	4,287.00	14,539.08	1,500.00
101-0000-441.25-34	PLAT FILING FEE	500.00	500.00	-	1,000.00
101-0000-441.25-40	COUNTY RIGHT OF WAY FEE	22,940.00	16,058.00	13,764.00	16,058.00
101-0000-441.25-41	CONDO CONVERSION FEE	-	-	-	-
101-0000-441.25-42	SEX OFFENDER REGISTRATION	-	-	-	-
101-0000-441.25-43	CHILD MURDERER & VIOLENT	-	-	-	-
101-0000-441.25-44	PARKS USAGE FEES	8,000.00	8,000.00	8,341.44	12,672.00
101-0000-441.25-50	APPEARANCE COMM REVIEW	-	-	-	-

VOGH BUDGET FY 2017/2018

101-0000-441.25-51	AFFILIATE FEES	-	-	-	-
101-0000-441.25-52	ZONING VERIFICATION FEES	500.00	500.00	1,000.00	300.00
101-0000-451.29-09	LOCAL DUI PROSECUTION	40,000.00	40,000.00	44,529.10	38,894.15
101-0000-451.29-10	PARKING TICKETS	261,000.00	225,000.00	266,625.29	229,531.21
101-0000-451.29-11	COMPLIANCE TICKETS	115,000.00	114,000.00	116,889.28	124,515.00
101-0000-451.29-12	COURT FINES	255,000.00	207,000.00	165,968.35	206,941.74
101-0000-451.29-13	LIQUOR FINES	1,500.00	1,500.00	2,100.00	450.00
101-0000-451.29-14	TOBACCO FINES	500.00	500.00	-	350.00
101-0000-451.29-15	RED LIGHT CAMERA	-	-	-	-
101-0000-451.29-51	PARKING TICKET-COL.AGENCY	-	4,665.00	4,665.00	14,460.00
101-0000-451.29-98	PD-OTHER REVENUES	3,000.00	9,125.00	17,253.24	3,574.34
101-0000-461.30-10	INTEREST INCOME	39,000.00	34,000.00	32,620.60	25,451.34
101-0000-481.42-10	FEDERAL	5,500.00	-	7,894.70	-
101-0000-481.42-11	STATE OF IL.	9,699.00	9,240.00	3,113.00	9,518.27
101-0000-481.42-12	DUMEG FAIR SHARE REBATE	24,908.00	24,908.00	18,681.00	24,908.00
101-0000-481.43-10	FEDERAL GRANTS	-	17,000.00	-	-
101-0000-481.43-11	STATE OF IL.	-	-	-	23,976.05
101-0000-481.50-11	SALES OF VILLAGE PROP.	-	-	-	2,336.75
101-0000-481.50-15	VOGH-VOLUME CAP	-	-	-	-
101-0000-481.50-17	RECAPTURE FEES-REVENUE	-	-	-	-
101-0000-481.50-19	TOWING & IMPOUND CHARGES	100,000.00	125,000.00	103,505.00	138,300.00
101-0000-481.50-20	BOOT FEE	1,000.00	1,665.00	4,960.00	7,940.00
101-0000-481.50-22	PARKING FEES-PAYMENT PLAN	-	25,000.00	37,835.35	19,699.30
101-0000-481.50-31	50/50 CURB-CUT PROGRAM	2,500.00	2,500.00	2,271.50	2,220.00
101-0000-481.50-32	SALES-RECYCLING SUPPLIES	-	-	-	-

VOGH BUDGET FY 2017/2018

101-0000-481.50-33	PARKWAY TREE REPLACEMENTS	1,000.00	1,000.00	-	750.00
101-0000-481.50-51	H.SCHOOL RESOURCE OFFICER	120,076.00	120,076.00	99,153.72	112,450.36
101-0000-481.50-53	NORTH AVENUE PROPERTY	-	5,000.00	3,000.00	6,000.00
101-0000-481.60-12	DONATIONS OTHER	-	-	-	-
101-0000-481.60-15	DONATION-SAFETY TOWN	-	-	-	-
101-0000-481.60-16	DONATION-DARE	-	-	-	-
101-0000-481.62-10	PARK MEMORIALS	-	1,900.00	1,900.00	100.00
101-0000-481.62-11	CITIZEN DONATIONS	-	-	-	-
101-0000-481.70-10	CASH (OVER) & SHORT	-	-	(26.57)	348.51
101-0000-481.71-10	(GAIN) & LOSS INVESTMENTS	-	-	(4,264.68)	197.63
101-0000-481.89-10	MISCELLANEOUS INCOME	62,117.00	54,990.00	(108,456.60)	57,664.06
101-0000-481.89-11	IPBC INVESTMENT INCOME	-	-	-	-
101-0000-481.99-99	CREDIT CARD CLEARING	-	-	-	-
101-0000-491.92-03	TRANSFER FROM-HANDICAPPED	-	-	-	-
101-0000-491.92-06	TRANSFER FROM-FOUNDER'S D	46,500.00	43,808.00	43,808.00	52,492.00
101-0000-491.92-12	TRANSFER FROM INFRASTRUCT	-	-	-	-
101-0000-491.92-41	TRANSFER FROM-TIF 01	70,000.00	60,000.00	60,000.00	60,000.00
101-0000-491.92-42	TRANSFER FROM-TIF 02	-	-	-	-
101-0000-491.92-43	TRANSFER FROM TIF 03	10,000.00	-	-	-
101-0000-491.92-51	TRANSFER FROM SSA 01	16,014.00	15,470.00	15,470.00	15,156.00
101-0000-491.92-52	TRANSFER FROM SSA 02	135,891.00	131,276.00	131,276.00	128,614.00
101-0000-491.92-53	TRANSFER FROM SSA 03	102,424.00	98,945.00	98,945.00	96,938.00
101-0000-491.92-54	TRANSFER FROM SSA 04	12,554.00	12,128.00	12,128.00	11,882.00
101-0000-491.92-55	TRANSFER FROM SSA 05	21,067.00	20,351.00	20,351.00	19,938.00
101-0000-491.92-56	TRANSFER FROM SSA 06	18,250.00	17,630.00	17,630.00	17,272.00

VOGH BUDGET FY 2017/2018

101-0000-491.93-01	TRANSFER FROM-VEHICLE REP	-	-	-	-
101-0000-491.93-03	TRANSFER FROM-CAPITAL PRO	-	-	-	-
101-0000-491.93-04	TRANSFER FROM-BOND-FUND	-	-	-	-
101-0000-491.94-01	TRANSFER FROM-DEBT SERVIC	-	-	-	-
101-0000-491.95-02	TRANSFER FROM-GOLF COURSE	-	25,000.00	25,000.00	-
101-0000-491.96-02	TRANSFER FROM-ESCROW	-	-	-	-
101-1016-441.28-13	SPECIAL EVENT REVENUES	5,100.00	2,800.00	2,294.01	8,731.75
101-1016-441.28-15	CAR SHOW	5,000.00	6,500.00	6,240.10	-
101-1016-481.60-12	DONATIONS OTHER	850.00	860.00	860.00	1,140.00
101-1016-481.99-99	CREDIT CARD CLEARING	-	-	-	-
101-1019-441.28-13	SPECIAL EVENT REVENUES	-	-	-	-
101-1019-441.28-14	COMMUNITY DIVERSITY COMM.	-	-	-	-
101-1117-441.27-13	GENERAL FITNESS CLASSES	-	-	-	-
101-1117-461.30-10	INTEREST INCOME	-	-	-	-
101-1117-481.43-15	SENIOR HEALTH INS PGM	-	-	-	-
101-1117-481.59-10	GENERAL MEMBERSHIPS	-	-	-	-
101-1117-481.59-11	ACTIVITY FEES	-	-	-	-
101-1117-481.59-16	SENIOR PROGRAM	-	-	5.00	-
101-1117-481.59-17	SENIOR BUS	-	-	-	-
101-1117-481.70-10	CASH (OVER) & SHORT	-	-	24.00	(9.83)
101-1117-481.81-10	SENIOR PROGRAM	8,000.00	8,000.00	5,790.48	7,402.00
101-1117-481.81-11	SENIOR BUS	4,500.00	4,500.00	4,105.00	4,123.85
101-1117-481.81-12	FACILITY RENTAL	50,000.00	50,000.00	51,591.50	49,228.00
101-1117-481.81-13	SALON SERVICES	-	52,000.00	39,144.80	52,626.00
101-1117-481.81-14	SPONSORSHIP	1,000.00	1,000.00	906.00	500.00

VOGH BUDGET FY 2017/2018

101-1117-481.81-15	GIFT CARDS	-	-	-	-
101-1117-481.81-16	PRINTING REVENUE	250.00	250.00	149.00	164.00
101-1117-481.81-17	FITNESS MEMBERSHIPS	6,500.00	7,200.00	6,370.00	7,240.00
101-1117-481.81-18	GENERAL MEMBERSHIPS	3,000.00	3,000.00	2,865.00	3,023.00
101-1117-481.81-19	BEVERAGES SOLD REVENUE	6,000.00	6,000.00	6,649.54	8,673.80
101-1117-481.81-20	SC-SPECIALTY LINENS REV	5,000.00	6,000.00	4,680.00	4,012.50
101-1117-481.81-21	SC-OTHER RENTAL FEES	1,900.00	1,900.00	1,025.00	1,837.50
101-1117-481.81-22	SC-WAITSTAFF SERVICES	2,500.00	2,500.00	2,120.00	2,760.00
101-1117-481.81-23	SENIOR HOLIDAY LUNCHEON	3,500.00	3,300.00	3,307.00	3,036.00
101-1117-481.81-24	SENIOR TRIP REVENUES	60,000.00	55,000.00	45,788.00	37,885.50
101-1117-481.81-25	SNACKS/COFFEE	600.00	500.00	640.88	384.60
101-1117-481.81-26	FACILITY SET UP FEES	4,000.00	4,000.00	3,500.00	3,600.00
101-1117-481.81-27	SALON RETAIL REVENUE	-	2,250.00	801.25	1,491.74
101-1117-481.81-28	COMM DINING DONATIONS	-	5,000.00	-	802.23
101-1117-481.89-10	MISCELLANEOUS INCOME	-	-	16,197.72	50.00
101-1117-481.89-14	DONATIONS	-	-	-	-
101-1117-481.89-32	SALON GRATUITIES	-	1,500.00	691.00	827.37
101-1117-481.89-33	GIFT SHOP REVENUE	3,000.00	3,000.00	5,923.60	3,808.91
101-1117-481.89-99	PROMOTIONAL CREDIT	-	-	-	-
101-1117-481.99-99	CREDIT CARD CLEARING	-	-	-	-
101-1299-481.58-10	PULL TAB TAX	2,500.00	2,500.00	1,852.08	-
101-1299-481.58-11	D.U.I.	25,000.00	30,524.00	27,062.72	22,798.42
101-1299-481.58-12	COURT DRUG FINES	3,000.00	3,000.00	130.24	150.00
101-1299-481.58-14	SEX OFFENDER REGIST FUND	2,000.00	3,000.00	1,440.00	2,790.00
101-1299-481.58-15	POLICE DEPT BIKE UNIT	-	-	-	-

VOGH BUDGET FY 2017/2018

101-1299-481.58-16	LOCAL LAW ENF. BLOCK GRNT	-	-	-	-
101-1299-481.58-17	JUVENILE DIVERSION PROG	-	-	-	-
101-1299-481.58-18	G.R.E.A.T. PROGRAM	-	-	-	-
101-1299-481.58-19	LOCAL MISC. DONATION	-	-	5,000.00	5,862.30
101-1299-481.58-20	STATE-TOBACCO GRANTS	5,000.00	5,000.00	5,500.00	-
101-1299-481.58-21	RANGE FACILITY	-	-	-	-
101-1299-481.58-22	SUPERVISION FINES	15,000.00	25,000.00	15,853.64	19,730.56
101-1299-481.58-23	ELECTRONIC CITATION FEES	2,000.00	2,000.00	2,297.10	1,983.58
101-1299-481.58-24	FORFEITED FUNDS PD MONEY	-	-	-	-
101-1299-481.58-25	EVIDENCE SEIZED CASH	-	-	14,301.67	(1,488.37)
101-1299-481.58-26	STATE FORFEITURES FUND	-	-	20,273.79	1,899.42
101-1299-481.58-27	FEDERAL FORFEITURES FUND	-	-	-	-
101-1299-481.58-28	DARE ACCOUNT	-	-	2,500.00	2,500.00
101-1299-481.58-60	COMMUNITY ORIENTED POLICE	-	-	-	-
101-1299-481.60-15	DONATION-SAFETY TOWN	3,000.00	4,000.00	2,045.00	3,665.00

EXPENDITURE SUMMARY BY DEPARTMENT

GENERAL FUND

PROGRAM	2016/17 BUDGET	2016/17 ESTIMATED ACTUAL	2017/18 BUDGET	% DIFFERENCE
Legislative	\$ 271,000	\$ 231,230	\$ 252,703	-6.75%
Village Board	\$ 207,344	\$ 188,955	\$ 205,568	-0.86%
Village Clerk	\$ 17,400	\$ 14,669	\$ 15,300	-12.07%
Police Commission	\$ 33,240	\$ 17,795	\$ 10,539	-68.29%
Plan Commission	\$ 3,401	\$ 675	\$ 2,681	-21.17%
Special Events Commission	\$ 7,815	\$ 7,258	\$ 16,815	115.16%
Youth Commission	\$ 1,800	\$ 1,709	\$ 1,800	0.00%
Appearance Commission	\$ -	\$ 169	\$ -	
General Government	\$ 7,481,101	\$ 7,328,614	\$ 7,908,974	5.72%
Village Administration	\$ 421,769	\$ 415,839	\$ 429,949	1.94%
Human Resources	\$ 152,480	\$ 155,837	\$ 169,233	10.99%
Public Affairs	\$ 110,484	\$ 109,262	\$ 115,592	4.62%
Senior Services	\$ 422,720	\$ 386,583	\$ 366,172	-13.38%
Central Services	\$ 5,104,189	\$ 5,040,318	\$ 5,386,673	5.53%
Administrative Services	\$ 347,560	\$ 347,114	\$ 363,870	4.69%
Information Services	\$ 504,540	\$ 469,396	\$ 624,586	23.79%
Finance	\$ 417,359	\$ 404,265	\$ 452,899	8.52%
Police Department	\$ 7,791,542	\$ 7,677,489	\$ 8,003,251	2.72%
Police Administration	\$ 562,971	\$ 550,146	\$ 542,431	-3.65%
Patrol	\$ 4,372,384	\$ 4,310,506	\$ 4,591,125	5.00%
Investigations	\$ 1,286,425	\$ 1,284,730	\$ 1,367,629	6.31%
Support Services	\$ 1,487,238	\$ 1,456,798	\$ 1,438,316	-3.29%
Community Oriented Policing	\$ 7,500	\$ 7,531	\$ 14,000	86.67%
State & Federal Grants	\$ 75,024	\$ 67,778	\$ 49,750	-33.69%
Public Works	\$ 2,189,276	\$ 2,247,172	\$ 2,439,832	11.44%
Administration	\$ 180,897	\$ 175,597	\$ 184,897	2.21%
Engineering	\$ 60,648	\$ 59,045	\$ 58,759	-3.11%
Streets	\$ 1,592,142	\$ 1,683,075	\$ 1,832,292	15.08%
Fleet Maintenance	\$ 355,589	\$ 329,455	\$ 363,884	2.33%

Parks, Grounds & Facilities	\$	2,523,693	\$	2,294,887	\$	2,617,261	3.71%
Parks	\$	1,371,100	\$	1,323,810	\$	1,412,747	3.04%
Forestry	\$	202,600	\$	49,183	\$	183,400	-9.48%
Facilities	\$	949,993	\$	921,894	\$	1,021,114	7.49%
 Community Development	 \$	 996,871	 \$	 914,655	 \$	 1,070,366	 7.37%
Administration	\$	565,913	\$	524,911	\$	590,697	4.38%
Inspection Services	\$	430,958	\$	389,744	\$	479,669	11.30%
 General Fund Total Before							
Operating Transfers	\$	21,253,483	\$	20,694,047	\$	22,292,387	4.89%
 Operating Transfers	 \$	 1,837,772	 \$	 1,837,772	 \$	 2,226,328	 21.14%
 Total Expenditures	 \$	 23,091,255	 \$	 22,531,819	 \$	 24,518,715	 6.18%

GENERAL FUND EXPENDITURE DETAIL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
101-0000-981.92-01	TRANSFER TO-RECREATION	-	-	-	-
101-0000-981.92-04	TRANSFER TO-MOTOR FUEL	-	-	-	-
101-0000-981.92-06	TRANSFER TO-FOUNDER'S DAY	-	-	-	-
101-0000-981.92-09	TRANSFER TO-HISTORICAL	-	-	-	-
101-0000-981.92-11	TRANSFER TO-IMRF FUND	-	-	-	-
101-0000-981.92-12	TRANSFER TO INFRASTRUCTUR	-	-	-	-
101-0000-981.92-43	TRANSFER TO TIF NO.3	-	-	-	-
101-0000-981.93-01	TRANSFER TO-VEHICLE REP	704,463.00	335,004.00	335,004.00	42,596.00
101-0000-981.93-02	TRANSFER TO-COMPUTER REP	17,490.00	40,970.00	40,970.00	-
101-0000-981.93-03	TRANSFER TO-CAPITAL PROJ	349,400.00	662,298.00	662,298.00	507,881.00
101-0000-981.93-07	COMPUTER SOFTWARE REPLACE	-	-	-	-
101-0000-981.93-53	TRANSFER TO 2010 GOB	-	-	-	-
101-0000-981.94-01	TRANSFER TO-DEBT SERVICE	809,975.00	799,500.00	799,500.00	793,401.00
101-0000-981.94-02	TRANSFER TO-LIABILITY INS	345,000.00	-	-	-
101-0000-981.95-02	TRANSFER TO-GOLF COURSE	-	-	-	-
101-1011-512.10-10	F-TIME & REG.PART-TIME	132,000.00	132,000.00	121,825.00	119,786.56
101-1011-512.15-10	FICA-EMPLOYER	8,184.00	8,184.00	7,234.81	7,115.63
101-1011-512.16-14	TRAVEL FOR MEETING & CONF	100.00	3,000.00	2,889.33	3,076.07
101-1011-512.16-15	TRAINING & SEMINARS	2,900.00	100.00	-	-
101-1011-512.16-16	MEDICARE-EMPLOYER	1,914.00	1,914.00	1,692.00	1,664.17
101-1011-512.21-11	PROF-LEGAL	-	-	-	-
101-1011-512.21-99	PROFESSIONAL-OTHERS	-	-	-	-
101-1011-512.24-12	PRINTING & BINDING	250.00	500.00	165.45	25.00
101-1011-512.31-99	OFFICE SUPPLIES	200.00	200.00	156.68	146.17

VOGH BUDGET FY 2017/2018

101-1011-512.37-10	UNIFORMS	500.00	-	-	119.84
101-1011-512.37-80	GAS & FUEL	-	-	-	-
101-1011-512.37-99	OPERATING SUPPLIES	4,000.00	5,170.00	3,670.82	1,889.39
101-1011-512.39-99	OPERATING EQUIPMENT	-	-	-	-
101-1011-512.51-11	PAGER	-	-	-	-
101-1011-512.51-12	CELLULAR PHONE	-	-	-	-
101-1011-512.53-20	MEDICAL EQUIPMENT	-	-	-	-
101-1011-512.60-99	VARIOUS COMMISSION	-	-	-	-
101-1011-512.61-13	SPECIAL EVENTS	-	-	-	-
101-1011-512.61-99	VARIOUS COMMISSION	-	-	-	-
101-1011-512.62-10	MEMBERSHIP DUES	39,980.00	43,561.00	38,797.88	22,644.18
101-1011-512.62-11	SUBSCRIPTIONS	290.00	300.00	258.80	179.40
101-1011-512.63-10	CHRISTMAS SHARING	-	-	-	-
101-1011-512.63-11	DUPAGE CHILDREN CENTER	-	-	-	-
101-1011-512.63-12	ADOPT-A-COP	-	-	-	-
101-1011-512.63-13	BROOKFIELD ZOO	-	-	-	-
101-1011-512.63-14	COMMUNITY HEALTH FAIR	-	-	-	-
101-1011-512.63-99	OTHER COMM. CONTRIBUTION	11,250.00	8,785.00	8,435.00	7,285.00
101-1011-512.69-20	CIVIC ACTIVITIES	4,000.00	3,630.00	3,629.52	1,333.92
101-1011-512.69-31	VIL.CONCERN & DEV. PROB.	-	-	-	-
101-1011-512.69-99	MISCELLANEOUS EXPENSE	-	-	200.00	-
101-1011-911.84-99	FURNITURE & FIXTURE	-	-	-	-
101-1012-512.10-10	F-TIME & REG.PART-TIME	10,000.00	10,000.00	10,000.00	10,000.00
101-1012-512.10-99	OVERTIME PAY	-	-	-	-
101-1012-512.15-10	FICA-EMPLOYER	620.00	620.00	620.00	620.00
101-1012-512.16-14	TRAVEL FOR MEETING & CONF	-	250.00	-	-
101-1012-512.16-15	TRAINING & SEMINARS	150.00	150.00	-	-
101-1012-512.16-16	MEDICARE-EMPLOYER	145.00	145.00	145.00	145.00

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101-1012-512.21-99	PROFESSIONAL-OTHERS	3,500.00	4,500.00	3,417.00	2,751.00
101-1012-512.24-12	PRINTING & BINDING	-	-	-	-
101-1012-512.24-14	ADVERTISING	-	-	-	-
101-1012-512.31-17	POSTAGE	-	-	-	-
101-1012-512.31-99	OFFICE SUPPLIES	50.00	-	37.49	76.86
101-1012-512.37-99	OPERATING SUPPLIES	-	-	-	-
101-1012-512.51-11	PAGER	-	-	-	-
101-1012-512.51-12	CELLULAR PHONE	-	-	-	-
101-1012-512.60-99	VARIOUS COMMISSION	500.00	1,400.00	400.00	1,050.00
101-1012-512.62-10	MEMBERSHIP DUES	335.00	335.00	50.00	50.00
101-1012-512.69-21	RECORDING FEES	-	-	-	-
101-1012-512.69-22	LICENSES	-	-	-	-
101-1012-512.69-23	PROPERTY TAX	-	-	-	-
101-1013-512.16-14	TRAVEL FOR MEETING & CONF	-	2,160.00	735.00	1,035.00
101-1013-512.16-15	TRAINING & SEMINARS	500.00	-	-	-
101-1013-512.21-11	PROF-LEGAL	-	-	-	-
101-1013-512.24-12	PRINTING & BINDING	750.00	750.00	749.44	-
101-1013-512.24-16	RECRUITING	1,000.00	3,000.00	2,916.09	2,456.25
101-1013-512.24-28	TESTING	4,149.00	24,575.00	10,689.78	18,073.60
101-1013-512.24-99	OTHER PURCHASE-SERVICES	200.00	-	-	-
101-1013-512.31-99	OFFICE SUPPLIES	100.00	100.00	100.97	-
101-1013-512.35-99	OTHER POLICE GEN.SUPLS.	-	-	-	-
101-1013-512.37-10	UNIFORMS	300.00	100.00	64.25	100.00
101-1013-512.60-10	POLICE COMMISSION	3,000.00	2,000.00	1,999.92	1,999.92
101-1013-512.60-99	VARIOUS COMMISSION	-	-	-	-
101-1013-512.62-10	MEMBERSHIP DUES	540.00	555.00	540.00	545.00
101-1013-512.62-11	SUBSCRIPTIONS	-	-	-	-
101-1014-512.15-10	FICA-EMPLOYER	86.00	86.00	36.40	106.03

VOGH BUDGET FY 2017/2018

101-1014-512.16-15	TRAINING & SEMINARS	-	-	-	-
101-1014-512.16-16	MEDICARE-EMPLOYER	20.00	20.00	8.52	24.81
101-1014-512.21-99	PROFESSIONAL-OTHERS	-	-	-	-
101-1014-512.24-12	PRINTING & BINDING	-	-	-	-
101-1014-512.37-99	OPERATING SUPPLIES	-	-	-	-
101-1014-512.60-11	PLAN COMMISSION	1,375.00	1,375.00	630.00	1,599.24
101-1014-512.61-11	PLAN COMMISSION	1,200.00	1,920.00	-	975.00
101-1016-512.24-19	ENTERTAINMENT-SPL. EVENTS	7,800.00	-	-	1,740.60
101-1016-512.24-20	CAR SHOW	1,090.00	1,090.00	960.00	-
101-1016-512.37-10	UNIFORMS	-	-	-	-
101-1016-512.37-98	CAR SHOW	3,700.00	3,600.00	2,920.41	-
101-1016-512.37-99	OPERATING SUPPLIES	4,225.00	3,125.00	3,377.33	6,889.46
101-1016-512.52-11	RENTALS-EQUIPMENTS	-	-	-	-
101-1017-512.24-12	PRINTING & BINDING	225.00	400.00	400.00	17.00
101-1017-512.37-99	OPERATING SUPPLIES	1,575.00	1,400.00	1,308.82	684.02
101-1017-512.52-11	RENTALS-EQUIPMENTS	-	-	-	-
101-1019-512.37-99	OPERATING SUPPLIES	-	-	-	-
101-1022-512.15-10	FICA-EMPLOYER	-	-	9.06	-
101-1022-512.16-15	TRAINING & SEMINARS	-	-	-	-
101-1022-512.16-16	MEDICARE-EMPLOYER	-	-	2.12	-
101-1022-512.37-99	OPERATING SUPPLIES	-	-	-	-
101-1022-512.60-12	APPEARANCE COMMISSION	-	-	157.50	201.84
101-1110-513.10-10	F-TIME & REG.PART-TIME	382,675.00	378,838.00	380,754.65	372,667.42
101-1110-513.10-99	OVERTIME PAY	-	-	-	-
101-1110-513.15-10	FICA-EMPLOYER	23,726.00	23,488.00	19,695.54	19,170.46
101-1110-513.16-14	TRAVEL FOR MEETING & CONF	-	1,962.00	1,471.33	1,906.91
101-1110-513.16-15	TRAINING & SEMINARS	2,350.00	388.00	89.00	276.00
101-1110-513.16-16	MEDICARE-EMPLOYER	5,548.00	5,493.00	5,293.71	5,181.74

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101-1110-513.16-33	EMPLOYEE RECOGNITION	12,000.00	10,000.00	7,484.75	6,745.44
101-1110-513.24-12	PRINTING & BINDING	100.00	100.00	-	105.45
101-1110-513.31-99	OFFICE SUPPLIES	250.00	250.00	138.37	236.52
101-1110-513.37-80	GAS & FUEL	1,100.00	1,100.00	848.29	783.07
101-1110-513.37-99	OPERATING SUPPLIES	150.00	150.00	63.40	16.94
101-1110-513.51-11	PAGER	-	-	-	-
101-1110-513.51-12	CELLULAR PHONE	-	-	-	-
101-1110-513.55-60	OTHER OFFICE EQUIPMENT	-	-	-	-
101-1110-513.62-10	MEMBERSHIP DUES	2,050.00	-	-	-
101-1110-513.62-11	SUBSCRIPTIONS	-	-	-	-
101-1110-911.84-99	FURNITURE & FIXTURE	-	-	-	-
101-1111-513.10-10	F-TIME & REG.PART-TIME	130,945.00	111,153.00	115,675.96	111,894.64
101-1111-513.10-99	OVERTIME PAY	-	-	-	-
101-1111-513.15-10	FICA-EMPLOYER	8,119.00	6,892.00	6,775.09	6,565.90
101-1111-513.16-14	TRAVEL FOR MEETING & CONF	350.00	300.00	261.40	300.00
101-1111-513.16-15	TRAINING & SEMINARS	315.00	-	-	-
101-1111-513.16-16	MEDICARE-EMPLOYER	1,899.00	1,612.00	1,584.59	1,535.68
101-1111-513.16-33	EMPLOYEE RECOGNITION	2,875.00	-	-	-
101-1111-513.24-12	PRINTING & BINDING	2,925.00	2,850.00	2,281.48	2,676.51
101-1111-513.24-15	EMPLOYEE PHYSICAL EXAM	12,000.00	15,000.00	14,949.00	12,107.00
101-1111-513.24-16	RECRUITING AND TESTING	3,500.00	3,000.00	2,959.09	16,800.70
101-1111-513.24-99	OTHER PURCHASE-SERVICES	4,500.00	4,500.00	4,431.60	4,232.33
101-1111-513.31-10	BINDERS & ACCESSORIES	-	-	-	-
101-1111-513.31-99	OFFICE SUPPLIES	250.00	550.00	514.44	532.74
101-1111-513.37-99	OPERATING SUPPLIES	475.00	3,750.00	3,891.37	2,745.08
101-1111-513.51-12	CELLULAR PHONE	-	-	-	-
101-1111-513.62-10	MEMBERSHIP DUES	1,080.00	2,873.00	2,512.50	2,043.00
101-1112-513.10-10	F-TIME & REG.PART-TIME	62,766.00	58,276.00	58,294.56	54,120.79

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101-1112-513.10-98	TEMPORARY HELP	-	-	-	-
101-1112-513.10-99	OVERTIME PAY	-	-	-	-
101-1112-513.15-10	FICA-EMPLOYER	3,892.00	3,614.00	3,573.43	3,316.14
101-1112-513.16-13	TUITION REIMBURSEMENT	-	-	-	-
101-1112-513.16-14	TRAVEL FOR MEETING & CONF	-	-	-	-
101-1112-513.16-15	TRAINING & SEMINARS	800.00	1,175.00	590.00	809.00
101-1112-513.16-16	MEDICARE-EMPLOYER	910.00	845.00	835.72	775.59
101-1112-513.24-12	PRINTING & BINDING	23,763.00	23,601.00	23,598.00	23,739.51
101-1112-513.24-32	SOFTWARE SUPPORT & MAINT	1,638.00	2,655.00	2,654.13	2,197.89
101-1112-513.24-99	OTHER PURCHASE-SERVICES	2,200.00	1,296.00	1,100.00	1,365.54
101-1112-513.31-17	POSTAGE	15,100.00	15,000.00	14,682.78	15,081.60
101-1112-513.31-99	OFFICE SUPPLIES	600.00	600.00	530.34	990.62
101-1112-513.32-14	COMPUTER SOFTWARE	500.00	559.00	558.99	470.00
101-1112-513.37-99	OPERATING SUPPLIES	200.00	200.00	194.90	50.24
101-1112-513.39-99	OPERATING EQUIPMENT	800.00	1,215.00	1,214.69	826.00
101-1112-513.51-11	PAGER	-	-	-	-
101-1112-513.51-12	CELLULAR PHONE	-	-	-	-
101-1112-513.55-60	OTHER OFFICE EQUIPMENT	1,000.00	888.00	882.31	1,942.57
101-1112-513.62-10	MEMBERSHIP DUES	1,423.00	-	-	-
101-1112-513.62-11	SUBSCRIPTIONS	-	560.00	551.67	455.00
101-1116-513.16-15	TRAINING & SEMINARS	-	-	-	-
101-1116-513.24-15	EMPLOYEE PHYSICAL EXAM	-	-	-	-
101-1116-513.37-99	OPERATING SUPPLIES	-	-	-	-
101-1116-513.62-10	MEMBERSHIP DUES	-	-	-	-
101-1117-513.10-10	F-TIME & REG.PART-TIME	216,267.00	254,917.00	240,633.11	247,420.89
101-1117-513.10-11	HOLIDAY PAY	-	-	-	-
101-1117-513.10-99	OVERTIME PAY	-	100.00	-	-
101-1117-513.15-10	FICA-EMPLOYER	13,409.00	15,805.00	14,727.83	15,037.09

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101-1117-513.15-12	WORKMENS COMPENSATION	-	-	-	-
101-1117-513.16-14	TRAVEL FOR MEETING & CONF	100.00	1,250.00	1,268.62	1,167.07
101-1117-513.16-15	TRAINING & SEMINARS	2,105.00	1,200.00	151.22	762.75
101-1117-513.16-16	MEDICARE-EMPLOYER	3,136.00	3,696.00	3,444.52	3,516.76
101-1117-513.24-12	PRINTING & BINDING	5,100.00	5,100.00	4,890.30	5,244.82
101-1117-513.24-14	ADVERTISING	-	-	-	-
101-1117-513.24-32	SOFTWARE SUPPORT & MAINT	400.00	6,585.00	1,420.00	1,674.14
101-1117-513.24-99	OTHER PURCHASE-SERVICES	800.00	7,015.00	6,721.24	7,746.18
101-1117-513.31-17	POSTAGE	1,125.00	1,125.00	975.81	1,074.83
101-1117-513.31-99	OFFICE SUPPLIES	1,390.00	4,502.00	4,619.00	2,848.56
101-1117-513.37-10	UNIFORMS	500.00	500.00	469.69	661.99
101-1117-513.37-80	GAS & FUEL	3,000.00	3,600.00	3,435.21	2,765.03
101-1117-513.37-81	SALON SUPPLIES	-	7,200.00	5,472.58	6,904.59
101-1117-513.37-83	COFFEE SUPPLIES	-	-	-	-
101-1117-513.37-99	OPERATING SUPPLIES	9,400.00	3,500.00	3,530.27	3,053.31
101-1117-513.38-94	OFFICE EQUIPMENT	1,610.00	-	-	-
101-1117-513.39-99	OPERATING EQUIPMENT	1,500.00	1,100.00	919.45	1,312.31
101-1117-513.51-12	CELLULAR PHONE	-	-	-	-
101-1117-513.52-10	LEASES-EQUIPMENTS	4,200.00	4,000.00	5,041.08	4,379.98
101-1117-513.53-17	FITNESS ROOM R&M	1,500.00	1,500.00	1,460.10	1,310.45
101-1117-513.53-18	SENIOR CENTER	-	-	-	-
101-1117-513.56-13	SENIOR CENTER	-	-	-	-
101-1117-513.62-10	MEMBERSHIP DUES	670.00	670.00	393.00	393.00
101-1117-513.62-11	SUBSCRIPTIONS	760.00	622.00	663.00	548.86
101-1117-513.63-99	OTHER COMM. CONTRIBUTION	15,000.00	15,000.00	15,000.00	15,829.31
101-1117-513.69-22	LICENSES	1,150.00	1,198.00	1,623.40	958.00
101-1117-513.69-28	DRY CLEANING	-	-	-	-
101-1117-513.69-31	SALON GRATUITIES	-	1,500.00	670.13	735.68

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101-1117-513.69-32	GIFT SHOP EXPENSE	3,000.00	3,000.00	3,532.19	4,774.03
101-1117-513.69-69	PROMOTIONAL EXP	-	-	-	-
101-1117-513.69-78	BANK FISCAL CHARGES	-	-	-	-
101-1117-513.69-81	SENIOR UTILITY TAX REBATE	-	-	-	-
101-1117-513.69-99	MISCELLANEOUS EXPENSE	-	-	1,346.76	-
101-1117-513.71-12	ADULT GENERAL PROGRAM	5,000.00	6,000.00	6,137.92	6,565.10
101-1117-513.72-12	ADULT GENERAL PROGRAM	-	-	14.18	-
101-1117-513.72-41	BEVERAGE PURCHASES	2,500.00	2,500.00	2,135.34	2,611.35
101-1117-513.72-42	SPECIALTY LINENS PURCH	3,650.00	4,900.00	4,615.84	2,545.10
101-1117-513.72-43	WAITSTAFF SERVICES PURCH	2,200.00	1,900.00	1,604.40	1,543.24
101-1117-513.72-44	SENIOR HOLIDAY LUNCHEON	4,300.00	4,185.00	4,184.98	3,708.16
101-1117-513.72-45	SENIOR TRIPS EXPENSE	60,000.00	55,000.00	44,581.54	47,204.80
101-1117-513.72-46	SENIOR HEALTH INS PGM	-	-	-	-
101-1117-513.72-47	DONATIONS EXPENSES	-	-	-	-
101-1117-513.72-48	SNACKS	400.00	300.00	269.96	260.72
101-1117-513.72-49	SALON RETAIL EXPENSES	-	2,250.00	606.19	1,323.15
101-1117-513.72-50	FACILITY SET UP EXPENSE	2,000.00	1,000.00	24.47	1,800.00
101-1117-513.73-12	ADULT GENERAL PROGRAM	-	-	-	-
101-1117-911.81-17	RECREATION EQUIPMENT	-	-	-	-
101-1117-911.84-99	FURNITURE & FIXTURE	-	-	-	-
101-1117-981.93-01	TRANSFER TO-VEHICLE REP	-	-	-	-
101-1118-513.15-10	FICA-EMPLOYER	-	-	-	267.39
101-1118-513.15-11	UNEMPLOYMENT INSURANCE	15,000.00	15,000.00	25,674.94	3,868.55
101-1118-513.15-12	WORKMENS COMPENSATION	-	-	-	-
101-1118-513.16-12	MEDICAL-EMPLOYER	2,357,127.00	2,432,860.00	2,103,224.90	2,164,114.97
101-1118-513.16-16	MEDICARE-EMPLOYER	-	-	-	311.43
101-1118-513.16-17	EMPLOYER CONT. P.PENSION	2,134,438.00	1,737,778.00	1,752,137.65	1,641,414.22
101-1118-513.16-18	SICK DAYS BUY BACK ONLY	-	-	207,523.28	322,932.09

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101-1118-513.16-19	VACATION BUY BACK ONLY	-	-	-	-
101-1118-513.16-21	MEDICAL-RETIRED EMPLOYEE	-	-	-	-
101-1118-513.16-30	OPT OUT MED INSURANCE	25,450.00	26,867.00	30,116.62	31,346.00
101-1118-513.16-31	EMPLOYEE SEVERANCE PAY	-	-	-	-
101-1118-513.16-32	HEALTH & WELLNESS PROG.	750.00	750.00	737.69	375.00
101-1118-513.21-11	PROF-LEGAL	360,000.00	350,000.00	353,430.76	373,798.91
101-1118-513.21-12	PROSECUTORS	120,000.00	130,000.00	126,858.63	122,939.11
101-1118-513.21-13	ADJUDICATOR	12,000.00	6,000.00	5,400.00	5,400.00
101-1118-513.21-14	ENGINEERING	1,000.00	1,250.00	1,770.28	211.00
101-1118-513.21-17	LEGISLATIVE LIAISON	42,000.00	42,000.00	42,000.00	42,000.00
101-1118-513.21-99	OTHER PROFESSIONAL	5,610.00	4,860.00	3,527.35	2,795.12
101-1118-513.24-10	MEDICAL DENTAL INSURANCE	-	-	-	-
101-1118-513.24-12	PRINTING & BINDING	3,125.00	3,125.00	2,825.47	2,595.64
101-1118-513.31-17	POSTAGE	50,850.00	42,200.00	21,928.54	49,249.16
101-1118-513.31-99	OFFICE SUPPLIES	44,000.00	52,107.00	41,692.45	40,750.11
101-1118-513.37-98	GREEN INITIATIVE	1,300.00	1,300.00	1,340.58	1,257.77
101-1118-513.37-99	OPERATING SUPPLIES	11,000.00	13,800.00	12,009.40	12,999.31
101-1118-513.38-94	OFFICE EQUIPMENT	1,000.00	-	-	-
101-1118-513.51-10	TELEPHONE	35,350.00	42,850.00	38,596.05	35,076.91
101-1118-513.51-12	CELLULAR PHONE	26,800.00	25,000.00	25,058.03	26,192.87
101-1118-513.51-13	ELECTRICITY	22,500.00	20,000.00	16,518.28	18,431.16
101-1118-513.51-14	NATURAL GAS	5,000.00	7,500.00	1,767.81	5,921.72
101-1118-513.52-11	RENTALS-EQUIPMENTS	23,227.00	22,450.00	20,618.34	20,974.69
101-1118-513.55-60	OTHER OFFICE EQUIPMENT	7,820.00	15,600.00	13,071.53	5,519.80
101-1118-513.56-15	NORTH AVENUE PROPERTY	750.00	3,000.00	1,602.33	1,512.43
101-1118-513.69-39	MEMORIAL PARK BRICKS	100.00	1,392.00	1,618.47	94.49
101-1118-513.69-40	COLLECTION AGENCY FEE	25,400.00	61,500.00	33,988.38	174,683.51
101-1118-513.69-75	VIPFER-CLEARING	-	-	-	-

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101-1118-513.69-76	VIPFER-EXPENSE	-	-	-	-
101-1118-513.69-77	INTEREST EXPENSE	-	-	-	-
101-1118-513.69-78	BANK FISCAL CHARGES	26,750.00	20,000.00	33,680.89	29,280.59
101-1118-513.69-81	SENIOR UTILITY TAX REBATE	-	-	-	-
101-1118-513.69-90	BAD DEBTS/WRITE OFF	25,000.00	25,000.00	25,000.00	25,000.00
101-1118-513.69-99	MISCELLANEOUS EXPENSE	2,000.00	-	-	-
101-1210-521.10-10	F-TIME & REG.PART TIME	412,558.00	441,902.00	426,279.84	481,129.47
101-1210-521.10-11	HOLIDAY WORKED PAY	-	-	1,934.48	-
101-1210-521.10-99	OVERTIME PAY	500.00	500.00	309.56	-
101-1210-521.15-10	FICA-EMPLOYER	16,826.00	16,398.00	15,376.30	14,862.55
101-1210-521.16-13	TUITION REIMBURSEMENT	3,000.00	-	4,793.40	-
101-1210-521.16-14	TRAVEL FOR MEETING & CONF	1,500.00	2,100.00	1,610.56	2,149.42
101-1210-521.16-15	TRAINING & SEMINARS	40,500.00	40,500.00	40,634.99	35,984.45
101-1210-521.16-16	MEDICARE - EMPLOYER	5,982.00	6,247.00	5,911.99	6,284.24
101-1210-521.16-31	EMPLOYEE-SEVERANCE PAY	-	-	-	7,716.36
101-1210-521.24-12	PRINTING & BINDING	380.00	380.00	465.86	297.94
101-1210-521.24-15	EMPLOYEES PHYSICAL EXAM	-	-	-	-
101-1210-521.24-17	POLYGRAPH TEST	320.00	320.00	-	-
101-1210-521.24-32	SOFTWARE SUPPORT & MAINT	2,149.00	1,874.00	1,122.86	1,411.11
101-1210-521.32-14	COMPUTER-SOFTWARE	-	-	-	-
101-1210-521.35-10	MAJOR CRIME CONTINGENCY	-	-	-	-
101-1210-521.35-99	OTHER POLICE GEN.SUPLS.	200.00	200.00	-	74.93
101-1210-521.37-10	UNIFORMS	45,000.00	41,900.00	44,497.74	39,627.90
101-1210-521.62-10	MEMBERSHIP DUES	4,810.00	2,060.00	2,026.66	978.00
101-1210-521.62-11	SUBSCRIPTIONS	295.00	295.00	-	-
101-1210-521.69-13	ACCREDITATION (CALEA)	8,036.00	7,420.00	4,810.49	5,366.65
101-1210-521.69-14	MISCELLANEOUS LICENSES	375.00	375.00	375.00	275.00
101-1210-521.69-50	MISC. SAFETY TOWN EXPENSE	-	-	-	-

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101-1210-521.69-51	MISC. DARE EXPENSE	-	-	-	-
101-1210-521.69-79	MISCELLANEOUS EXPENSE	-	-	-	-
101-1210-521.69-88	JUVENILE DIVERSION PROG	-	-	-	-
101-1210-911.81-10	POLICE DEPARTMENT	-	500.00	88.18	-
101-1210-911.84-99	FURNITURE & FIXTURE	-	-	-	-
101-1211-522.10-10	F-TIME & REG.PART TIME	4,002,998.00	3,650,217.00	3,698,058.09	3,586,608.46
101-1211-522.10-11	HOLIDAY WORKED PAY	99,109.00	245,000.00	186,369.79	208,794.88
101-1211-522.10-12	PART TIME OFFICER	13,000.00	12,000.00	11,727.57	10,529.33
101-1211-522.10-13	DETAIL PAY	7,000.00	7,000.00	6,000.00	7,240.00
101-1211-522.10-99	OVERTIME PAY	335,000.00	326,089.00	281,813.80	288,090.06
101-1211-522.15-10	FICA-EMPLOYER	18,264.00	20,514.00	20,354.24	19,452.88
101-1211-522.16-16	MEDICARE - EMPLOYER	64,970.00	60,954.00	57,782.41	56,602.43
101-1211-522.16-31	EMPLOYEE-SEVERANCE PAY	23,494.00	14,106.00	14,106.00	-
101-1211-522.35-11	AMMUNITIONS	12,000.00	12,000.00	11,914.00	15,710.02
101-1211-522.35-12	TARGETS FOR GUN RANGE	500.00	400.00	257.52	384.82
101-1211-522.35-13	K-9	3,800.00	2,900.00	2,528.21	2,854.31
101-1211-522.35-99	OTHER POLICE GEN.SUPPLIES	-	4,350.00	4,328.82	1,839.63
101-1211-522.37-84	CAR WASH	2,000.00	2,000.00	917.00	1,748.70
101-1211-522.37-99	OPERATING SUPPLIES	2,600.00	7,754.00	7,359.74	2,525.54
101-1211-522.39-99	OPERATING EQUIPMENT	3,890.00	-	-	-
101-1211-522.53-10	POLICE DEPARTMENT	2,500.00	2,100.00	2,100.00	1,951.10
101-1211-522.54-10	VEHICLES	-	-	-	-
101-1211-911.81-10	POLICE DEPARTMENT	-	5,000.00	4,889.11	7,144.70
101-1211-911.82-10	VEHICLES	-	-	-	-
101-1212-523.10-10	F-TIME & REG.PART TIME	1,187,716.00	1,125,241.00	1,087,426.76	1,061,780.40
101-1212-523.10-11	HOLIDAY WORKED PAY	20,585.00	18,079.00	60,672.86	19,046.08
101-1212-523.10-98	TEMPORARY HELP	-	-	-	-
101-1212-523.10-99	OVERTIME PAY	115,000.00	108,556.00	104,015.51	109,601.75

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101-1212-523.15-10	FICA-EMPLOYER	3,938.00	3,927.00	3,309.04	3,447.36
101-1212-523.16-14	TRAVEL, MEETING & CONF.	-	-	-	-
101-1212-523.16-16	MEDICARE - EMPLOYER	19,435.00	18,152.00	17,208.65	16,846.75
101-1212-523.16-31	EMPLOYEE-SEVERANCE PAY	-	-	-	-
101-1212-523.24-12	PRINTING & BINDING	-	-	-	-
101-1212-523.24-99	OTHER PURCHASE-SERVICES	9,000.00	7,896.00	7,846.10	7,192.40
101-1212-523.35-16	INVESTIGATION-CONTINGENCY	750.00	750.00	750.00	750.00
101-1212-523.35-99	OTHER POLICE GEN.SUPPLIES	4,700.00	2,000.00	2,007.93	1,947.85
101-1212-523.37-99	OPERATING SUPPLIES	-	-	-	-
101-1212-523.39-99	OPERATING EQUIPMENT	4,500.00	-	-	-
101-1212-523.52-10	LEASES-EQUIPMENTS	625.00	625.00	408.00	408.00
101-1212-523.62-10	MEMBERSHIP DUES	410.00	375.00	365.00	335.00
101-1212-523.62-11	SUBSCRIPTIONS	720.00	814.00	720.00	706.50
101-1212-523.69-79	TOWING EXPENSE	250.00	10.00	-	-
101-1212-524.37-99	OPERATING SUPPLIES	-	-	-	-
101-1212-911.81-10	POLICE DEPARTMENT	-	-	-	-
101-1213-524.10-10	F-TIME & REG.PART-TIME	558,966.00	628,542.00	619,543.27	946,657.61
101-1213-524.10-11	HOLIDAY WORKED PAY	9,149.00	10,475.00	11,699.84	28,157.35
101-1213-524.10-13	CROSSING GUARDS	56,433.00	51,000.00	46,587.10	50,634.50
101-1213-524.10-98	TEMPORARY HELP	-	-	-	-
101-1213-524.10-99	OVERTIME PAY	5,400.00	13,036.00	5,341.27	52,197.05
101-1213-524.15-10	FICA-EMPLOYER	32,245.00	35,153.00	37,221.12	60,823.57
101-1213-524.16-14	TRAVEL, MEETING & CONF.	-	-	-	-
101-1213-524.16-16	MEDICARE - EMPLOYER	9,134.00	9,569.00	10,027.32	15,368.82
101-1213-524.16-31	EMPLOYEE-SEVERANCE PAY	-	-	-	23,045.61
101-1213-524.24-12	PRINTING & BINDING	9,500.00	9,500.00	9,500.29	9,467.79
101-1213-524.24-13	PURCH SERVICES	-	-	-	-
101-1213-524.24-15	VETERINARY STRAY ANIMALS	-	-	-	-

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101-1213-524.24-26	COMPUTER DATA ACCESS	53,445.00	24,920.00	20,384.84	16,643.46
101-1213-524.24-99	OTHER PURCHASED SERVICES	2,680.00	-	-	-
101-1213-524.31-99	OFFICE SUPPLIES	1,200.00	1,200.00	1,199.66	1,168.93
101-1213-524.35-15	VETERINARY COST	500.00	500.00	300.34	206.00
101-1213-524.35-99	OTHER POLICE GEN.SUPPLIES	4,300.00	4,300.00	4,253.70	3,721.76
101-1213-524.37-80	GAS & FUEL	85,000.00	85,000.00	77,695.49	72,387.90
101-1213-524.39-99	OPERATING EQUIPMENT	2,771.00	-	-	-
101-1213-524.51-10	TELEPHONE	360.00	360.00	359.40	359.40
101-1213-524.51-11	PAGER	-	-	-	-
101-1213-524.51-12	CELLULAR PHONE	-	-	-	-
101-1213-524.52-10	LEASES-EQUIPMENTS	14,475.00	14,925.00	14,968.54	14,312.61
101-1213-524.53-10	R&M OPERATING EQUIPMENT	63,535.00	68,535.00	68,706.15	57,813.35
101-1213-524.62-10	MEMBERSHIP DUES	-	-	-	92.00
101-1213-524.69-24	ANIMAL IMPOUNDMENT	3,150.00	3,150.00	2,758.06	3,202.15
101-1213-524.69-80	RODENT TRAPPING	1,700.00	1,700.00	1,300.00	1,700.00
101-1213-524.69-81	CONSOLIDATED DISPATCH EXP	524,373.00	524,373.00	523,957.52	202,002.34
101-1213-911.81-10	POLICE DEPARTMENT	-	-	-	-
101-1213-911.82-10	VEHICLES	-	1,000.00	994.24	672.43
101-1214-525.35-99	OTHER POLICE GEN.SUPPLIES	14,000.00	7,500.00	7,531.21	9,345.56
101-1299-521.58-10	PULL TAB TAX	2,500.00	2,500.00	682.42	630.55
101-1299-521.58-11	D.U.I.	16,250.00	30,524.00	26,091.78	33,036.86
101-1299-521.58-12	COURT DRUG FINES	3,000.00	3,000.00	3,486.56	3,995.40
101-1299-521.58-14	SEX OFFENDER REGIST FUND	3,000.00	3,000.00	5,375.00	-
101-1299-521.58-15	POLICE DEPT BIKE UNIT	-	-	-	-
101-1299-521.58-16	LOCAL LAW ENF. BLCK GRANT	-	-	3,479.91	1,041.37
101-1299-521.58-17	JUVENILE DIVERSION PROG	-	-	-	-
101-1299-521.58-18	G.R.E.A.T. PROGRAM	-	-	-	-
101-1299-521.58-19	LOCAL MISC. DONATION	-	-	4,199.50	11,708.26

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101-1299-521.58-20	STATE TOBACCO GRANTS	5,000.00	5,000.00	1,234.05	729.86
101-1299-521.58-21	RANGE FACILITY	-	-	-	-
101-1299-521.58-22	SUPERVISION FINES	15,000.00	25,000.00	9,517.78	15,605.57
101-1299-521.58-23	ELECTRONIC CITATION FEES	2,000.00	2,000.00	-	-
101-1299-521.58-24	FORFEITED FUNDS PD MONEY	-	-	-	-
101-1299-521.58-25	EVIDENCE SEIZED CASH	-	-	5,226.57	-
101-1299-521.58-26	STATE FORFEITURES FUND	-	-	4,999.00	422.30
101-1299-521.58-27	FEDERAL FORFEITURE FUND	-	-	-	1,120.00
101-1299-521.58-28	DARE ACCOUNT	-	-	-	450.00
101-1299-521.58-60	COMMUNITY ORIENTED POLICE	-	-	-	-
101-1299-521.69-50	MISC. SAFETY TOWN EXPENSE	3,000.00	4,000.00	3,485.64	-
101-1310-514.10-10	F-TIME & REG.PART TIME	377,923.00	332,619.00	326,472.94	304,645.00
101-1310-514.10-99	OVERTIME PAY	-	-	-	6.18
101-1310-514.15-10	FICA-EMPLOYER	22,469.00	20,232.00	19,200.59	17,741.79
101-1310-514.16-14	TRAVEL FOR MEETING & CONF	150.00	150.00	-	53.63
101-1310-514.16-15	TRAINING & SEMINARS	850.00	400.00	315.00	1,247.15
101-1310-514.16-16	MEDICARE-EMPLOYER	5,502.00	4,739.00	4,616.53	4,290.83
101-1310-514.16-31	EMPLOYEE SEVERANCE PAY	-	-	-	-
101-1310-514.21-10	AUDITING	31,830.00	37,285.00	35,885.00	31,410.00
101-1310-514.21-99	OTHER PROFESSIONAL	7,000.00	15,711.00	13,210.07	175.00
101-1310-514.24-12	PRINTING & BINDING	1,650.00	3,150.00	2,812.93	3,832.69
101-1310-514.24-32	SOFTWARE SUPPORT & MAINT	-	-	-	-
101-1310-514.31-10	BINDERS & ACCESSORIES	-	-	-	-
101-1310-514.31-12	FILING SUPPLIES	-	250.00	-	-
101-1310-514.31-13	MAILING SUPPLIES	-	-	-	-
101-1310-514.31-99	OFFICE SUPPLIES	2,375.00	1,998.00	926.76	1,119.06
101-1310-514.32-14	COMPUTER SOFTWARE	-	-	-	-
101-1310-514.38-10	CALCULATORS	-	-	-	-

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101-1310-514.38-99	OFFICE EQUIPMENT	-	-	-	-
101-1310-514.51-11	PAGER	-	-	-	-
101-1310-514.51-12	CELLULAR PHONE	-	-	-	-
101-1310-514.55-60	OFFICE EQUIPMENT R & M	-	175.00	175.00	-
101-1310-514.62-10	MEMBERSHIP DUES	650.00	650.00	650.00	650.00
101-1310-514.62-11	SUBSCRIPTIONS	-	-	-	-
101-1310-514.69-99	MISCELLANEOUS EXPENSE	-	-	-	-
101-1310-515.37-99	OPERATING SUPPLIES	-	-	-	-
101-1310-911.84-99	FURNITURE & FIXTURE	-	-	-	-
101-1410-515.10-10	F-TIME & REG.PART TIME	477,472.00	463,136.00	437,612.76	410,015.49
101-1410-515.10-98	TEMPORARY HELP	5,524.00	5,402.00	3,439.30	2,763.78
101-1410-515.10-99	OVERTIME PAY	100.00	100.00	24.80	85.52
101-1410-515.15-10	FICA-EMPLOYER	29,844.00	29,050.00	25,536.80	23,962.99
101-1410-515.16-14	TRAVEL FOR MEETING & CONF	100.00	350.00	348.84	226.50
101-1410-515.16-15	TRAINING & SEMINARS	430.00	70.00	-	-
101-1410-515.16-16	MEDICARE - EMPLOYER	7,079.00	6,794.00	6,143.31	5,798.67
101-1410-515.16-31	EMPLOYEE SEVERANCE PAY	-	-	-	-
101-1410-515.24-12	PRINTING & BINDING	7,350.00	7,300.00	4,518.97	3,722.37
101-1410-515.24-13	PUBLICATIONS	600.00	2,000.00	79.99	1,924.01
101-1410-515.24-99	OTHER PURCHASE-SERVICES	40,900.00	34,131.00	30,892.16	19,485.85
101-1410-515.31-10	BINDERS & ACCESSORIES	-	-	-	-
101-1410-515.31-12	FILING SUPPLIES	-	-	-	-
101-1410-515.31-17	POSTAGE	-	-	-	-
101-1410-515.31-99	OFFICE SUPPLIES	900.00	800.00	853.08	876.01
101-1410-515.32-10	COMPUTERS AND ACCESSORIES	-	-	-	-
101-1410-515.32-14	SOFTWARE	240.00	-	-	-
101-1410-515.37-10	UNIFORMS/PPE	450.00	450.00	280.50	437.00
101-1410-515.37-99	OPERATING SUPPLIES	1,025.00	700.00	593.05	507.57

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101-1410-515.39-93	OFFICE EQUIPMENT	3,720.00	-	-	-
101-1410-515.39-94	COMPUTER EQUIPMENT	2,033.00	-	-	-
101-1410-515.39-99	OPERATING EQUIPMENT	-	-	-	-
101-1410-515.51-10	TELEPHONE	5,700.00	5,530.00	4,293.01	5,272.37
101-1410-515.51-11	PAGER	-	-	-	-
101-1410-515.51-12	CELLULAR PHONE	-	-	-	-
101-1410-515.52-10	LEASES-EQUIPMENTS	6,480.00	5,000.00	6,187.75	4,994.98
101-1410-515.55-32	TYPEWRITERS	-	-	-	-
101-1410-515.55-60	R&M OFFICE EQUIPMENT	-	4,300.00	4,140.40	-
101-1410-515.62-10	MEMBERSHIP DUES	750.00	800.00	698.00	866.80
101-1410-515.62-11	SUBSCRIPTIONS	-	-	-	-
101-1410-911.82-10	VEHICLES	-	-	-	-
101-1410-911.84-99	FURNITURE & FIXTURE	-	-	-	-
101-1411-515.10-10	F-TIME & REG.PART TIME	-	-	-	-
101-1411-515.10-99	OVERTIME PAY	-	-	-	-
101-1411-515.15-10	FICA-EMPLOYER	-	-	-	-
101-1411-515.16-14	TRAVEL FOR MEETING & CONF	-	-	-	-
101-1411-515.16-15	TRAINING & SEMINARS	-	-	-	-
101-1411-515.16-16	MEDICARE - EMPLOYER	-	-	-	-
101-1411-515.21-14	ENGINEERING	-	-	-	-
101-1411-515.24-12	PRINTING & BINDING	-	-	-	-
101-1411-515.31-99	OFFICE SUPPLIES	-	-	-	-
101-1411-515.37-10	UNIFORMS/PPE	-	-	-	-
101-1411-515.37-80	GAS & FUEL	-	-	-	-
101-1411-515.37-99	OPERATING SUPPLIES	-	-	-	-
101-1411-515.51-10	TELEPHONE	-	-	-	-
101-1411-515.62-10	MEMBERSHIP DUES	-	-	-	-
101-1411-515.62-11	SUBSCRIPTIONS	-	-	-	-

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101-1412-515.10-10	F-TIME & REG.PART TIME	406,440.00	362,480.00	326,160.02	296,735.39
101-1412-515.10-98	TEMPORARY HELP	-	-	-	-
101-1412-515.10-99	OVERTIME PAY	-	-	-	13.61
101-1412-515.15-10	FICA-EMPLOYER	25,199.00	22,453.00	19,797.50	18,058.36
101-1412-515.16-13	TUITION REIMBURSEMENT	-	-	-	-
101-1412-515.16-14	TRAVEL FOR MEETING & CONF	300.00	300.00	-	70.00
101-1412-515.16-15	TRAINING & SEMINARS	6,000.00	3,365.00	3,310.00	2,660.00
101-1412-515.16-16	MEDICARE - EMPLOYER	5,893.00	5,251.00	4,630.01	4,223.27
101-1412-515.16-31	EMPLOYEE SEVERANCE PAY	-	-	-	-
101-1412-515.21-16	PLUMBING INSPECTOR	-	-	-	6,367.70
101-1412-515.24-12	PRINTING & BINDING	-	-	-	-
101-1412-515.24-99	OTHER PURCHASE-SERVICES	27,276.00	26,950.00	24,965.25	-
101-1412-515.31-99	OFFICE SUPPLIES	-	-	-	-
101-1412-515.37-10	UNIFORMS/PPE	1,350.00	1,125.00	1,125.70	1,143.00
101-1412-515.37-80	GAS & FUEL	4,336.00	3,210.00	3,640.08	3,400.70
101-1412-515.37-99	OPERATING SUPPLIES	600.00	600.00	510.72	463.31
101-1412-515.39-99	OPERATING EQUIPMENT	800.00	3,800.00	3,810.90	2,627.06
101-1412-515.55-60	R&M OFFICE EQUIPMENT	-	994.00	1,398.79	892.00
101-1412-515.55-61	R&M OPERATING EQUIPMENT	1,000.00	-	-	-
101-1412-515.62-10	MEMBERSHIP DUES	475.00	430.00	395.00	445.00
101-1412-515.62-11	SUBSCRIPTIONS	-	-	-	-
101-1510-515.10-10	F-TIME & REG.PART TIME	47,491.00	46,166.00	46,155.21	22,053.66
101-1510-515.15-10	FICA-EMPLOYER	2,944.00	2,863.00	2,773.57	1,316.91
101-1510-515.16-14	TRAVEL FOR MEETING & CONF	300.00	-	-	-
101-1510-515.16-15	TRAINING & SEMINARS	1,200.00	800.00	734.89	470.00
101-1510-515.16-16	MEDICARE - EMPLOYER	689.00	669.00	648.72	308.06
101-1510-515.16-20	LICENSES & CERTIFICATIONS	100.00	-	-	-
101-1510-515.21-14	ENGINEERING	3,000.00	7,000.00	7,000.00	12,459.27

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101-1510-515.24-12	PRINTING & BINDING	-	150.00	-	119.00
101-1510-515.24-32	SOFTWARE SUPPORT/MAINT	500.00	500.00	397.15	397.15
101-1510-515.24-99	OTHER PURCHASE-SERVICES	150.00	-	-	-
101-1510-515.31-99	OFFICE SUPPLIES	350.00	500.00	217.81	49.94
101-1510-515.37-10	UNIFORMS/PPE	300.00	300.00	-	119.83
101-1510-515.37-80	GAS & FUEL	500.00	500.00	454.73	497.67
101-1510-515.37-99	OPERATING SUPPLIES	300.00	300.00	52.80	270.63
101-1510-515.51-10	TELEPHONE	-	-	-	-
101-1510-515.51-12	CELLULAR PHONE	-	-	-	-
101-1510-515.62-10	MEMBERSHIP DUES	935.00	900.00	610.00	435.50
101-1510-515.62-11	SUBSCRIPTIONS	-	-	-	-
101-1510-531.10-10	F-TIME & REG.PART-TIME	161,682.00	160,276.00	158,157.21	152,518.00
101-1510-531.10-98	TEMPORARY HELP	-	-	-	-
101-1510-531.15-10	FICA-EMPLOYER	10,024.00	9,937.00	8,765.90	8,352.22
101-1510-531.16-14	TRAVEL FOR MEETING & CONF	600.00	500.00	273.04	373.05
101-1510-531.16-15	TRAINING & SEMINARS	250.00	250.00	35.00	210.00
101-1510-531.16-16	MEDICARE - EMPLOYER	2,381.00	2,324.00	2,193.93	2,099.66
101-1510-531.16-31	EMPLOYEE SEVERANCE PAY	-	-	-	-
101-1510-531.22-99	OTHER EQUIPMENT	-	2,000.00	1,952.88	1,952.88
101-1510-531.23-13	BURGLAR ALARM SYSTEM	-	-	-	-
101-1510-531.24-12	PRINTING & BINDING	475.00	475.00	307.62	100.00
101-1510-531.24-13	SIDEWALKS	-	-	-	-
101-1510-531.24-20	MOSQUITO & RODENT CONTROL	-	-	-	-
101-1510-531.24-99	OTHER PURCHASED SERVICES	-	-	-	-
101-1510-531.31-99	OFFICE SUPPLIES	350.00	350.00	165.12	171.08
101-1510-531.37-10	UNIFORMS	300.00	300.00	130.00	220.99
101-1510-531.37-14	RECYCLING SUPPLIES	-	-	-	-
101-1510-531.37-80	GAS & FUEL	1,000.00	1,000.00	860.41	657.27

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101-1510-531.37-99	OPERATING SUPPLIES	-	-	-	-
101-1510-531.39-93	OFFICE EQUIPMENT	2,350.00	-	-	-
101-1510-531.51-10	TELEPHONE	-	-	-	-
101-1510-531.51-11	PAGER	-	-	-	-
101-1510-531.51-12	CELLULAR PHONE	-	-	-	-
101-1510-531.51-14	NATURAL GAS	-	-	-	3,392.95
101-1510-531.52-10	LEASES-EQUIPMENTS	2,785.00	2,785.00	2,495.45	2,611.62
101-1510-531.56-14	PUBLIC WORKS FACILITIES	200.00	200.00	70.00	33.40
101-1510-531.57-20	R&M OPERATING EQUIPMENT	2,000.00	-	-	-
101-1510-531.62-10	MEMBERSHIP DUES	500.00	500.00	190.00	184.00
101-1510-531.69-79	MISCELLANEOUS EXPENSE	-	-	-	-
101-1510-531.89-10	FURNITURE & FIXTURE	-	-	-	-
101-1510-911.84-99	FURNITURE & FIXTURE	-	-	-	-
101-1511-532.10-10	F-TIME & REG.PART-TIME	1,013,652.00	986,994.00	951,925.01	919,466.42
101-1511-532.10-98	TEMPORARY HELP	16,000.00	4,181.00	4,180.70	2,093.12
101-1511-532.10-99	OVERTIME PAY	45,000.00	45,000.00	37,697.37	32,157.12
101-1511-532.15-10	FICA-EMPLOYER	65,925.00	64,244.00	59,401.08	57,398.07
101-1511-532.16-14	TRAVEL FOR MEETING & CONF	-	254.00	254.00	179.00
101-1511-532.16-15	TRAINING & SEMINARS	4,100.00	3,331.00	3,331.00	3,056.00
101-1511-532.16-16	MEDICARE - EMPLOYER	15,619.00	15,025.00	13,892.07	13,423.59
101-1511-532.16-31	EMPLOYEE SEVERANCE PAY	-	11,343.00	-	-
101-1511-532.21-14	ENGINEERING	21,000.00	3,000.00	1,416.52	1,416.95
101-1511-532.23-10	DEBRIS REMOVAL	40,000.00	40,000.00	38,817.61	37,665.94
101-1511-532.23-14	CURB-CUT PROGRAM	5,000.00	4,700.00	4,662.00	4,300.00
101-1511-532.23-99	OTHER PROPERTY SERVICES	42,000.00	47,200.00	43,732.00	43,732.00
101-1511-532.24-12	PRINTING & BINDING	-	-	-	119.00
101-1511-532.24-13	CONTRACTUAL SERVICES	5,100.00	117,480.00	120.00	42,920.00
101-1511-532.31-99	OFFICE SUPPLIES	700.00	2,200.00	1,013.50	892.35

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101-1511-532.34-13	LANDSCAPING SUPPLIES	2,500.00	2,500.00	2,281.00	2,023.05
101-1511-532.37-10	UNIFORMS/PPE	5,500.00	5,500.00	4,702.80	4,769.82
101-1511-532.37-11	CHEMICALS	100.00	-	-	100.00
101-1511-532.37-80	GAS & FUEL	40,000.00	32,500.00	30,328.02	25,726.69
101-1511-532.37-99	OPERATING SUPPLIES	3,500.00	4,000.00	2,609.00	2,795.14
101-1511-532.51-11	PAGER	-	-	-	830.92
101-1511-532.51-12	CELLULAR PHONE	360.00	360.00	60.00	-
101-1511-532.51-13	ELECTRICITY	80,000.00	90,000.00	87,960.06	78,805.29
101-1511-532.52-11	RENTALS-EQUIPMENTS	5,500.00	2,800.00	2,800.00	2,350.00
101-1511-532.53-13	PUBLIC WORKS-STREET DIV.	6,500.00	6,011.00	6,010.91	5,800.50
101-1511-532.57-13	STREETS	-	-	-	-
101-1511-532.57-14	STREET SIGNS/LIGHTS MAINT	68,000.00	29,000.00	27,311.14	19,764.66
101-1511-532.57-15	STREET MAINT. & REPAIRS	55,000.00	64,400.00	34,341.82	45,219.98
101-1511-532.57-16	GROUNDS MAINTENANCE	25,000.00	-	-	683.04
101-1511-532.57-17	STORMWATER MAINTENANCE	-	-	-	38,915.57
101-1511-911.81-13	PUBLIC WORKS-STREETS	20,000.00	10,119.00	218,227.73	4,668.72
101-1515-533.10-10	F-TIME & REG.PART-TIME	205,473.00	204,361.00	197,242.42	192,821.27
101-1515-533.10-98	TEMPORARY HELP	-	-	-	-
101-1515-533.10-99	OVERTIME PAY	3,000.00	3,000.00	2,865.08	2,077.24
101-1515-533.15-10	FICA-EMPLOYER	12,956.00	12,856.00	11,875.35	11,585.35
101-1515-533.16-15	TRAINING & SEMINARS	1,000.00	800.00	502.00	522.00
101-1515-533.16-16	MEDICARE - EMPLOYER	3,030.00	3,007.00	2,777.23	2,709.57
101-1515-533.16-31	EMPLOYEE SEVERANCE PAY	-	-	-	-
101-1515-533.23-10	DEBRIS REMOVAL	2,000.00	2,000.00	1,970.10	1,730.00
101-1515-533.24-12	PRINTING & BINDING	100.00	100.00	-	14.50
101-1515-533.24-32	SOFTWARE SUPPORT & MAINT	3,750.00	6,100.00	6,377.11	4,375.00
101-1515-533.31-99	OFFICE SUPPLIES	100.00	100.00	100.70	91.54
101-1515-533.37-10	UNIFORMS	975.00	975.00	975.25	967.22

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101-1515-533.37-11	CHEMICALS	1,500.00	1,550.00	1,547.67	1,157.19
101-1515-533.37-71	SENIOR CENTER	500.00	500.00	344.56	1,293.31
101-1515-533.37-72	REPAIR SUPPLIES POLICE	23,000.00	23,000.00	22,026.56	17,622.55
101-1515-533.37-73	REPAIR SUPPLIES-P/R/F	26,000.00	28,000.00	28,273.13	26,916.12
101-1515-533.37-74	REPAIR SUPPLIES STREETS	35,000.00	43,000.00	34,316.43	31,279.66
101-1515-533.37-75	REPAIR SUPPLIES FLEETS	400.00	400.00	155.55	511.44
101-1515-533.37-76	REPAIR SUPPLIES ESDA	1,500.00	2,000.00	1,313.03	1,557.48
101-1515-533.37-77	REPAIR SUPPLIES COM DEV	2,500.00	2,500.00	1,545.16	2,295.85
101-1515-533.37-78	REPAIR SUPPLIES ADMIN	1,500.00	1,500.00	56.85	521.47
101-1515-533.37-79	REPAIR SUPPLIES PS ADMIN	500.00	500.00	373.02	100.02
101-1515-533.37-80	GAS & FUEL	300.00	300.00	235.25	92.01
101-1515-533.37-98	MISC. INVENTORY SUPPLIES	4,500.00	4,000.00	3,451.91	4,459.36
101-1515-533.37-99	OPERATING SUPPLIES	8,000.00	8,500.00	7,780.24	8,499.78
101-1515-533.39-12	FLEET MAINTENANCE	1,500.00	2,150.00	1,743.95	637.90
101-1515-533.39-93	OFFICE EQUIPMENT	1,400.00	-	-	-
101-1515-533.39-99	OPERATING EQUIPMENT	20,000.00	-	-	-
101-1515-533.51-10	TELEPHONE	-	-	-	-
101-1515-533.51-11	PAGER	-	-	-	179.93
101-1515-533.51-12	CELLULAR PHONE	-	-	-	-
101-1515-533.52-10	LEASES-EQUIPMENTS	1,500.00	1,500.00	1,077.89	1,202.68
101-1515-533.53-12	PUBLIC WORKS-FLEET MAINT	1,500.00	2,500.00	945.00	862.00
101-1515-533.56-14	PUBLIC WORKS FACILITIES	-	-	-	-
101-1515-533.62-10	MEMBERSHIP DUES	400.00	390.00	30.00	30.00
101-1616-534.10-10	F-TIME & REG.PART TIME	1,016,867.00	985,018.00	985,017.77	1,001,744.34
101-1616-534.10-98	TEMPORARY HELP	26,000.00	19,000.00	18,842.72	25,177.15
101-1616-534.10-99	OVERTIME PAY	20,000.00	26,765.00	18,103.29	18,907.34
101-1616-534.15-10	FICA-EMPLOYER	65,898.00	64,064.00	61,344.99	63,182.95
101-1616-534.16-14	TRAVEL FOR MEETING & CONF	100.00	700.00	25.00	1,175.23

VOGH BUDGET FY 2017/2018

101-1616-534.16-15	TRAINING & SEMINARS	1,400.00	2,340.00	1,719.00	1,966.00
101-1616-534.16-16	MEDICARE-EMPLOYER	15,412.00	14,983.00	14,346.70	14,776.70
101-1616-534.16-20	LICENSES & CERTIFICATIONS	1,200.00	-	-	-
101-1616-534.16-31	EMPLOYEE SEVERANCE PAY	-	-	-	-
101-1616-534.23-10	DEBRIS REMOVAL	6,000.00	5,000.00	3,605.85	5,483.73
101-1616-534.23-15	ADOPT A STREET PROGRAM	25.00	50.00	-	-
101-1616-534.24-32	SOFTWARE SUPPORT & MAINT	3,400.00	3,234.00	3,233.28	3,000.00
101-1616-534.24-99	OTHER PURCHASE-SERVICES	-	54,150.00	40,707.09	55,866.44
101-1616-534.31-99	OFFICE SUPPLIES	250.00	268.00	77.67	-
101-1616-534.32-14	COMPUTER SOFTWARE	-	-	-	-
101-1616-534.34-10	TOPDRESSING SOIL	4,000.00	5,000.00	4,285.99	3,820.50
101-1616-534.34-11	GRAVEL AND SAND	1,500.00	1,511.00	1,510.40	1,040.99
101-1616-534.34-13	LANDSCAPING SUPPLIES	12,500.00	13,365.00	13,186.04	8,847.96
101-1616-534.34-14	FERTILIZER	12,500.00	12,500.00	12,015.13	11,213.69
101-1616-534.37-10	UNIFORMS	5,500.00	5,500.00	4,959.00	4,621.43
101-1616-534.37-80	GAS & FUEL	30,000.00	32,000.00	28,851.02	27,983.50
101-1616-534.37-99	OPERATING SUPPLIES	23,550.00	30,271.00	26,016.06	42,136.07
101-1616-534.38-14	PARKS & GROUNDS EQUIPMENT	24,500.00	-	-	-
101-1616-534.39-10	OPERATING EQUIPMENT	5,200.00	2,019.00	1,774.91	2,191.88
101-1616-534.51-11	PAGER	-	27.00	26.45	1,160.80
101-1616-534.51-12	CELLULAR PHONE	-	-	-	-
101-1616-534.51-13	ELECTRICITY	30,000.00	30,000.00	26,228.73	29,543.17
101-1616-534.52-10	LEASES-EQUIPMENTS	720.00	600.00	457.78	-
101-1616-534.52-11	RENTALS-EQUIPMENTS	7,000.00	7,500.00	6,473.04	6,163.56
101-1616-534.53-16	R&M OPERATING EQUIPMENT	500.00	4,996.00	4,995.87	4,367.67
101-1616-534.53-17	R&M PARKS & GROUND OP EQP	9,100.00	17,014.00	16,909.03	104.72
101-1616-534.57-17	R&M PARKS & GROUNDS	68,400.00	-	-	-
101-1616-534.62-10	MEMBERSHIP DUES	990.00	640.00	335.00	130.00

VOGH BUDGET FY 2017/2018

101-1616-537.10-10	F-TIME & REG.PART-TIME	-	-	-	-
101-1616-537.15-10	FICA-EMPLOYER	-	-	-	-
101-1616-537.16-16	MEDICARE-EMPLOYER	-	-	-	-
101-1616-537.24-98	TREE REMOVAL/REPLACEMENT	60,000.00	200,200.00	47,229.31	49,816.50
101-1616-537.24-99	OTHER PURCHASE-SERVICES	950.00	-	-	-
101-1616-537.37-10	UNIFORMS PPE	750.00	750.00	726.47	780.13
101-1616-537.39-10	PARKS & GROUNDS TOOLS	1,000.00	1,000.00	845.78	628.64
101-1616-537.53-16	PARKS & GROUNDS EQUIPMENT	-	-	-	-
101-1616-537.62-10	MEMBERSHIP DUES	700.00	650.00	381.19	542.88
101-1616-537.87-14	PARKS AND GROUNDS	-	-	-	-
101-1616-911.81-16	PARKS & GROUND EQUIPMENT	-	-	-	-
101-1616-911.82-10	VEHICLES	3,400.00	-	-	-
101-1616-911.82-12	PARKS & GROUNDS EQUIP.	12,000.00	24,625.00	21,185.00	21,790.12
101-1616-911.87-14	PARKS AND GROUNDS	-	7,960.00	7,577.41	6,500.00
101-1617-511.10-10	F-TIME & REG.PART-TIME	727,501.00	708,308.00	698,825.19	650,350.27
101-1617-511.10-98	TEMPORARY HELP	-	-	-	-
101-1617-511.10-99	OVERTIME PAY	6,000.00	7,700.00	5,091.68	5,257.79
101-1617-511.15-10	FICA-EMPLOYER	45,477.00	43,958.00	41,770.19	39,767.32
101-1617-511.16-14	TRAVEL FOR MEETING & CONF	100.00	200.00	-	-
101-1617-511.16-15	TRAINING & SEMINARS	750.00	1,000.00	566.76	-
101-1617-511.16-16	MEDICARE-EMPLOYER	10,646.00	10,280.00	9,768.86	9,300.67
101-1617-511.16-31	EMPLOYEE SEVERANCE PAY	-	-	-	-
101-1617-511.24-12	PRINTING & BINDING	50.00	425.00	249.75	-
101-1617-511.24-99	OTHER PURCHASE-SERVICES	39,240.00	55,064.00	46,950.10	41,032.74
101-1617-511.31-99	OFFICE SUPPLIES	200.00	200.00	162.40	9.99
101-1617-511.33-10	JANITORIAL SUPPLIES	18,000.00	20,402.00	20,401.89	19,542.49
101-1617-511.33-12	ELECTRICAL SUPPLIES	7,250.00	10,553.00	8,375.30	7,707.56
101-1617-511.33-13	HARDWARE SUPPLIES	3,800.00	3,521.00	3,346.03	3,989.09

VOGH BUDGET FY 2017/2018

101-1617-511.33-15	PLUMBING SUPPLIES	2,000.00	4,479.00	4,478.95	1,946.85
101-1617-511.33-16	LUMBER SUPPLIES	500.00	1,000.00	823.81	290.05
101-1617-511.33-18	CHEMICALS	-	-	-	-
101-1617-511.33-99	OTHER BLDG. MAINT. SUPPLY	700.00	1,900.00	1,630.73	444.54
101-1617-511.37-10	UNIFORMS	3,000.00	3,500.00	3,105.05	2,695.62
101-1617-511.37-80	GAS & FUEL	6,000.00	6,247.00	6,246.01	5,734.99
101-1617-511.37-99	OPERATING SUPPLIES	6,000.00	5,500.00	5,388.98	4,908.28
101-1617-511.39-11	BLDG. MAINTENANCE TOOLS	2,850.00	3,100.00	2,985.66	1,783.39
101-1617-511.39-93	OFFICE EQUIPMENT	5,900.00	-	-	-
101-1617-511.51-11	PAGER	-	106.00	105.82	1,008.90
101-1617-511.51-12	CELLULAR PHONE	-	-	-	-
101-1617-511.52-11	RENTALS-EQUIPMENTS	200.00	-	-	-
101-1617-511.56-12	R&M BUILDINGS & EQUIPMENT	126,050.00	62,550.00	61,621.03	37,328.16
101-1810-517.10-10	F-TIME & REG.PART-TIME	307,989.00	291,259.00	291,862.29	282,370.48
101-1810-517.10-98	TEMPORARY HELP	2,500.00	2,500.00	2,498.92	1,860.37
101-1810-517.10-99	OVERTIME PAY	1,000.00	1,000.00	494.56	3.09
101-1810-517.15-10	FICA-EMPLOYER	19,312.00	18,292.00	17,365.32	16,758.28
101-1810-517.16-14	TRAVEL FOR MEETING & CONF	100.00	100.00	-	-
101-1810-517.16-15	TRAINING & SEMINARS	250.00	250.00	175.00	37.11
101-1810-517.16-16	MEDICARE-EMPLOYER	4,534.00	4,279.00	4,061.43	3,919.32
101-1810-517.21-99	PROFESSIONAL-OTHERS	1,495.00	1,495.00	1,495.70	897.80
101-1810-517.24-12	PRINTING & BINDING	11,275.00	13,250.00	12,994.75	1,621.48
101-1810-517.24-14	ADVERTISING	3,500.00	3,250.00	4,577.23	3,293.32
101-1810-517.31-17	POSTAGE	-	-	-	-
101-1810-517.31-99	OFFICE SUPPLIES	250.00	250.00	131.85	190.78
101-1810-517.37-99	OPERATING SUPPLIES	8,500.00	8,325.00	8,534.30	7,637.01
101-1810-517.51-11	PAGER	-	-	-	-
101-1810-517.51-12	CELLULAR PHONE	-	-	-	-

VOGH BUDGET FY 2017/2018

101-1810-517.55-60	OTHER OFFICE EQUIPMENT	-	-	-	689.49
101-1810-517.60-99	VARIOUS COMMISSION	-	-	-	-
101-1810-517.62-10	MEMBERSHIP DUES	415.00	410.00	489.00	459.00
101-1810-517.62-11	SUBSCRIPTIONS	-	-	-	-
101-1810-517.69-21	RECORDING FEES	1,250.00	1,400.00	972.50	521.50
101-1810-517.69-22	LICENSES	1,500.00	1,500.00	1,461.13	1,553.37
101-1810-517.69-23	PROPERTY TAX	-	-	-	-
101-1811-517.10-10	F-TIME & REG.PART-TIME	136,211.00	129,810.00	131,070.73	125,195.58
101-1811-517.10-98	TEMPORARY HELP	-	-	-	-
101-1811-517.10-99	OVERTIME PAY	1,000.00	1,000.00	830.42	-
101-1811-517.15-10	FICA-EMPLOYER	8,507.00	8,110.00	7,988.90	7,629.56
101-1811-517.16-13	TUITION REIMBURSEMENT	-	-	-	-
101-1811-517.16-14	TRAVEL FOR MEETING & CONF	100.00	150.00	25.66	39.70
101-1811-517.16-15	TRAINING & SEMINARS	1,300.00	10,150.00	520.00	-
101-1811-517.16-16	MEDICARE-EMPLOYER	190.00	1,897.00	1,868.48	1,784.32
101-1811-517.21-15	NETWORK-CONSULTING	144,380.00	143,000.00	137,447.54	156,950.91
101-1811-517.22-10	COMPUTER EQUIPMENTS	4,100.00	12,250.00	12,333.60	11,891.32
101-1811-517.24-12	PRINTING & BINDING	50.00	50.00	-	100.00
101-1811-517.24-31	HTE ANNUAL SERV.CONTRACT	58,240.00	40,121.00	40,116.39	38,602.21
101-1811-517.24-32	SOFTWARE SUPPORT & MAINT	35,680.00	39,055.00	36,527.44	28,043.90
101-1811-517.24-99	OTHER PURCHASE-SERVICES	15,000.00	-	-	-
101-1811-517.31-17	POSTAGE	-	-	-	-
101-1811-517.31-99	OFFICE SUPPLIES	100.00	100.00	53.97	114.49
101-1811-517.32-13	COMPUTER SPECIALIZED SUPL	1,750.00	2,082.00	1,376.11	1,138.33
101-1811-517.32-14	COMPUTER SOFTWARE	12,825.00	12,610.00	12,474.39	1,391.61
101-1811-517.32-15	COMPUTER EQUIPMENT	48,900.00	-	-	-
101-1811-517.32-99	OTHER COMPUTER SUPPLIES	-	-	-	-
101-1811-517.51-10	TELEPHONE	32,993.00	25,142.00	25,742.33	21,772.89

VOGH BUDGET FY 2017/2018

101-1811-517.51-11	PAGER	-	-	-	-
101-1811-517.51-12	CELLULAR PHONE	-	-	-	-
101-1811-517.55-30	OTHER COMPUTER EQUIPMENT	1,500.00	1,090.00	552.56	2,072.74
101-1811-517.62-10	MEMBERSHIP DUES	-	150.00	-	-
101-1811-517.62-11	SUBSCRIPTIONS	-	-	-	-
101-1811-517.83-13	P.C. HARDWARE	-	55,546.00	55,290.81	11,604.61
101-1811-517.83-15	SOFTWARES	25,000.00	17,246.00	4,680.52	12,016.28
101-1811-517.83-30	OTHER COMPUTER EQUIPMENTS	72,500.00	4,981.00	4,980.18	27,282.98
101-1811-517.84-99	OTHER FURNITURE & FIXTURE	-	-	-	-

REVENUE SUMMARY BY FUND	2015/16	2016/17	2016/17	2017/18	%
OTHER FUNDS	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET	DIFFERENCE
Special Revenue Funds	\$ 9,425,179	\$ 12,534,156	\$ 9,752,236	\$ 12,337,387	-1.57%
Recreation Fund	\$ 2,208,129	\$ 2,345,863	\$ 2,378,089	\$ 2,427,900	3.50%
Emergency Services & Disaster Agency Fund	\$ 56,904	\$ 51,020	\$ 51,815	\$ 51,020	0.00%
Handicapped Recreation Fund	\$ 206,520	\$ 168,185	\$ 169,625	\$ 168,000	-0.11%
Motor Fuel Tax Fund	\$ 903,277	\$ 887,487	\$ 901,665	\$ 909,956	2.53%
Founders' Day Fund	\$ 402,288	\$ 423,048	\$ 425,007	\$ 419,050	-0.95%
Parks & Recreation Development Fund	\$ 42,656	\$ 44,208	\$ 44,363	\$ 45,984	4.02%
Historical Building Fund	\$ -	\$ 60	\$ -	\$ 60	0.00%
Article 36 Seizure Fund	\$ 9,736	\$ 23,505	\$ 26,721	\$ 23,505	0.00%
I.M.R.F. Fund	\$ 985,416	\$ 950,100	\$ 958,303	\$ 950,100	0.00%
Infrastructure Fund	\$ 2,559,792	\$ 3,100,300	\$ 2,900,304	\$ 2,740,700	-11.60%
T.I.F. #1 Fund	\$ 956,701	\$ 3,464,216	\$ 838,907	\$ 3,448,216	-0.46%
T.I.F. #2 Fund	\$ 629	\$ 665	\$ -	\$ 665	0.00%
T.I.F. #3 Fund	\$ 738,398	\$ 707,450	\$ 689,551	\$ 687,200	-2.86%
T.I.F. #4 Fund	\$ 1,278	\$ 150	\$ -	\$ 650	333.33%
T.I.F. #5 Fund	\$ 2,902	\$ 5,954	\$ 6,004	\$ 6,000	0.77%
Special Service Area #1 Fund	\$ 13,028	\$ 12,643	\$ 12,261	\$ 11,842	-6.34%
Special Service Area #2 Fund	\$ 126,717	\$ 131,276	\$ 131,082	\$ 192,403	46.56%
Special Service Area #3 Fund	\$ 90,090	\$ 98,945	\$ 97,657	\$ 128,129	29.50%
Special Service Area #4 Fund	\$ 21,518	\$ 20,793	\$ 20,793	\$ 21,580	3.78%
Special Service Area #5 Fund	\$ 28,469	\$ 27,062	\$ 27,062	\$ 28,151	4.02%
Special Service Area #6 Fund	\$ 28,944	\$ 27,949	\$ 29,750	\$ 29,888	6.94%
Special Service Area #7 Fund	\$ 15,750	\$ 14,716	\$ 14,716	\$ 15,782	7.24%
Special Service Area #8 Fund	\$ 26,037	\$ 28,561	\$ 28,561	\$ 30,606	7.16%
Capital Projects Funds	\$ 892,321	\$ 1,138,880	\$ 1,122,358	\$ 1,267,878	11.33%
Vehicle Replacement Fund	\$ 152,931	\$ 353,210	\$ 361,836	\$ 709,963	101.00%
Computer Replacement Fund	-	\$ 41,995	\$ 41,845	\$ 18,515	-55.91%
Capital Projects Fund	\$ 546,890	\$ 697,298	\$ 672,298	\$ 539,400	-22.64%
Recreation Equipment Replacement Fund	-	-	\$ -	\$ -	
G.O.B. Series 2010 Fund	\$ 192,500	\$ 46,377	\$ 46,379	-	-100.00%
Debt Service Fund	\$ 5,174,963	\$ 5,092,386	\$ 5,179,389	\$ 5,077,855	-0.29%

Insurance Fund	\$ 595,109	\$ 505,000	\$ 508,664	\$ 850,000	68.32%
Enterprise Funds	\$ 12,123,723	\$ 13,218,077	\$ 13,106,219	\$ 13,627,577	3.10%
Environmental Services Fund	\$ 10,463,285	\$ 11,365,085	\$ 11,532,272	\$ 11,734,689	3.25%
Golf Fund	\$ 1,660,438	\$ 1,852,992	\$ 1,573,947	\$ 1,892,888	2.15%
Police Pension Trust Fund	\$ 2,333,113	\$ 2,679,778	\$ 4,752,368	\$ 3,076,438	14.80%
TOTAL OTHER FUNDS	\$ 32,877,521	\$ 37,848,055	\$ 39,173,602	\$ 39,313,573	3.87%

EXPENDITURE SUMMARY BY FUND	2015/16	2016/17	2016/17	2017/18	%
OTHER FUNDS	ACTUAL	BUDGET	ESTIMATED ACTUAL	BUDGET	DIFFERENCE
Special Revenue Funds	\$ 9,666,960	\$ 14,856,423	\$ 9,919,063	\$ 16,679,914	12.27%
Recreation Fund	\$ 2,049,425	\$ 2,294,018	\$ 2,142,551	\$ 2,458,499	7.17%
Emergency Services & Disaster Agency Fund	\$ 48,005	\$ 51,005	\$ 43,637	\$ 51,108	0.20%
Handicapped Recreation Fund	\$ 168,185	\$ 170,400	\$ 168,185	\$ 170,400	0.00%
Motor Fuel Tax Fund	\$ 874,939	\$ 441,776	\$ 180,331	\$ 1,650,905	273.70%
Founders' Day Fund	\$ 405,353	\$ 413,235	\$ 410,924	\$ 419,100	1.42%
Parks & Rec. Development Fund	\$ -	\$ -	\$ -	\$ 165,000	0.00%
Historical Building Fund	\$ 1,844	\$ 14,651	\$ 1,996	\$ 15,285	4.33%
Article 36 Seizure Fund	\$ 33,308	\$ 21,205	\$ 16,524	\$ 21,379	0.82%
I.M.R.F. Fund	\$ 900,763	\$ 987,400	\$ 926,552	\$ 997,224	0.99%
Infrastructure Fund	\$ 2,335,547	\$ 3,505,094	\$ 2,912,627	\$ 3,599,740	2.70%
T.I.F. #1 Fund	\$ 1,181,033	\$ 5,539,929	\$ 2,120,272	\$ 5,958,694	7.56%
T.I.F. #2 Fund	\$ 2,329	\$ 4,500	\$ 3,382	\$ 2,260	-49.78%
T.I.F. #3 Fund	\$ 678,581	\$ 712,575	\$ 595,865	\$ 633,460	-11.10%
T.I.F. #4 Fund	\$ 352,053	\$ 175,000	\$ 3,429	\$ 176,260	0.72%
T.I.F. #5 Fund	\$ 345,795	\$ 109,835	\$ 25,483	\$ 19,060	-82.65%
Special Service Area #1 Fund	\$ 15,156	\$ 15,470	\$ 15,470	\$ 16,014	3.52%
Special Service Area #2 Fund	\$ 128,614	\$ 131,276	\$ 131,276	\$ 135,891	3.52%
Special Service Area #3 Fund	\$ 96,938	\$ 98,945	\$ 98,945	\$ 102,424	3.52%
Special Service Area #4 Fund	\$ 11,882	\$ 12,128	\$ 12,128	\$ 12,554	3.51%
Special Service Area #5 Fund	\$ 19,938	\$ 20,351	\$ 20,351	\$ 21,067	3.52%
Special Service Area #6 Fund	\$ 17,272	\$ 17,630	\$ 17,630	\$ 18,250	3.52%
Special Service Area #7 Fund	\$ -	\$ -	\$ -	\$ -	0.00%
Special Service Area #8 Fund	\$ -	\$ 120,000	\$ 71,505	\$ 35,340	-70.55%
Capital Projects Funds	\$ 1,083,891	\$ 2,447,378	\$ 1,360,341	\$ 2,077,550	-15.11%
Vehicle Replacement Fund	\$ 264,465	\$ 464,721	\$ 216,737	\$ 1,020,244	119.54%
Computer Replacement Fund	\$ 111,963	\$ 87,402	\$ 43,471	\$ 101,370	15.98%
Capital Projects Fund	\$ 92,057	\$ 1,109,963	\$ 458,688	\$ 932,049	-16.03%
Recreation Equip. Replacement Fund	\$ -	\$ 12,000	\$ 10,539	\$ -	-100.00%
G.O.B. Series 2010 Fund	\$ 615,406	\$ 773,292	\$ 630,906	\$ 23,887	-96.91%
Debt Service Fund	\$ 5,084,875	\$ 5,091,985	\$ 5,091,823	\$ 5,077,354	-0.29%
Insurance Fund	\$ 1,112,955	\$ 841,643	\$ 742,467	\$ 848,432	0.81%
Enterprise Funds	\$ 12,845,648	\$ 13,164,226	\$ 12,442,087	\$ 14,073,976	6.91%
Environmental Services Fund	\$ 10,734,094	\$ 11,308,380	\$ 10,562,807	\$ 12,179,780	7.71%

Golf Fund	\$ 2,111,554	\$ 1,855,846	\$ 1,879,280	\$ 1,894,196	2.07%
Police Pension Trust Fund	\$ 2,130,085	\$ 2,402,904	\$ 2,274,808	\$ 1,974,003	-17.85%
TOTAL OTHER FUNDS	\$ 31,924,414	\$ 38,804,559	\$ 31,830,589	\$ 40,731,229	4.97%

2016 LEVY YEAR PROPERTY TAX ANALYSIS

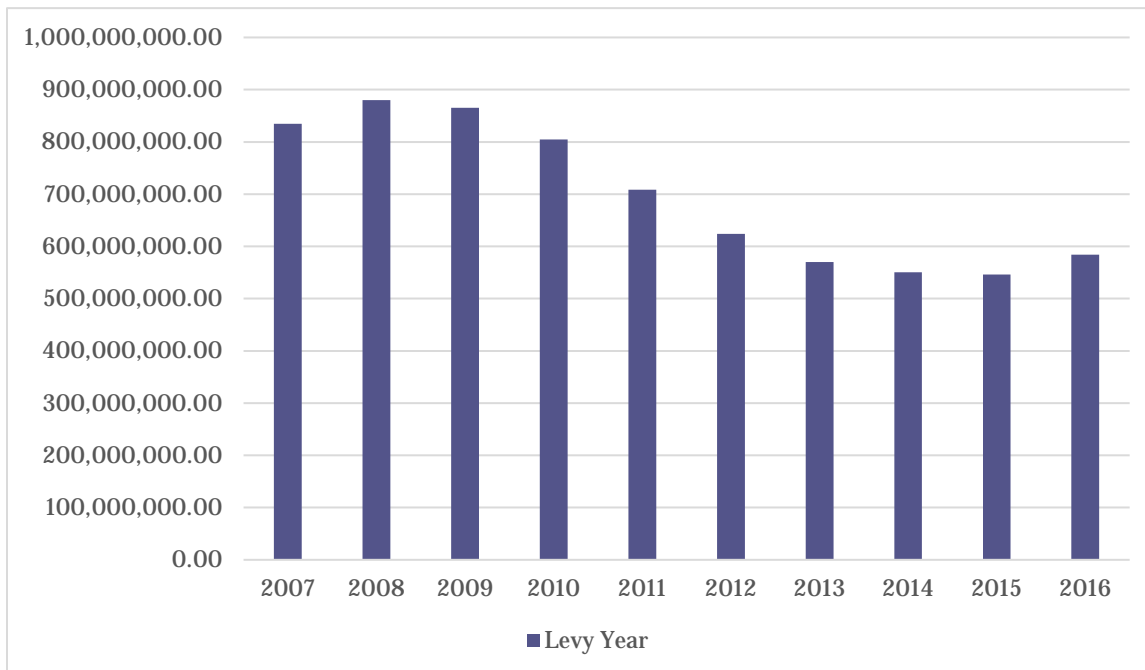
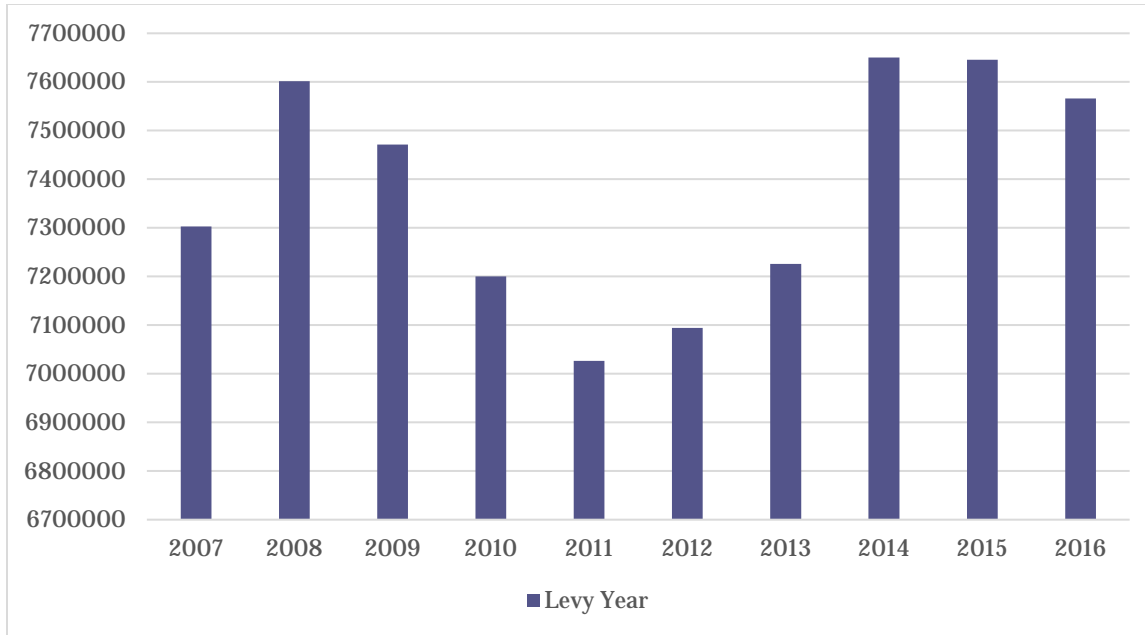
GENERAL FUND						SPECIAL REVENUE FUNDS					
Levy Year	Fiscal Year	Police Protection	Social Security / Medicare	School Crossing Guards	Mosquito Abatement	Recreation Fund	ESDA Fund	Rec. For Handi-capped Fund	IMRF Fund	Liability Insurance Fund	Police Pension Fund
2003	2004/05	\$299,800	\$ 505,038	\$ 52,250	\$ -	\$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
2015	2016/17	342,685	629,060	51,000	42,000	1,170,000	51,000	168,185	950,000	350,000	1,737,778
2016	2017/18	343,000	238,547	51,000	42,000	1,170,000	51,000	168,000	950,000	350,000	2,134,438

(continued below)

DEBT SERVICE FUND							A	B	= A/B			
Levy Year	Fiscal Year	Debt Service Fund	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	\$1,755,473	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	1,832,335	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	1,878,969	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	1,970,270	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	1,966,607	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	2,018,224	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	1,897,549	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	1,655,599	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	1,947,960	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	1,972,140	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	2,009,012	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	2,073,646	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%
2015	2016/17	2,074,837	5,088,185	3,013,348	2,074,837	7,566,545	1.04%	7,645,469	546,300,065	-0.7%	1.3995%	0.7%
2016	2017/18	2,068,015	5,073,579	3,005,563	2,068,016	7,566,000	1.05%	7,645,393	584,242,141	6.9%	1.3086%	-6.5%

2016 LEVY YEAR PROPERTY TAX ANALYSIS

Equalized Assessed Valuation (EAV) And Tax Levy Ten (10) Year History



PROJECTED IMPACT OF FISCAL YEAR 2017/18

FUND	Est. Beg. Fund Balance	Budgeted Revenues (+)	Budgeted Expenditures (-)	Est. Ending Fund Balance
General Fund	\$ 10,959,822	\$ 23,610,658	\$ 24,518,715	\$ 10,051,765
Special Revenue Funds	\$ 1,123,629	\$ 12,337,387	\$ 16,679,914	\$ (3,218,898)
Recreation Fund	\$ 569,922	\$ 2,427,900	\$ 2,458,499	\$ 539,323
Emergency Services & Disaster Agency Fund	\$ 41,838	\$ 51,020	\$ 51,108	\$ 41,750
Handicapped Recreation Fund	\$ 49,379	\$ 168,000	\$ 170,400	\$ 46,979
Motor Fuel Tax Fund	\$ 734,569	\$ 909,956	\$ 1,650,905	\$ (6,380)
Founders' Day Fund	\$ 9,272	\$ 419,050	\$ 419,100	\$ 9,222
Parks & Recreation Development Fund	\$ 161,444	\$ 45,984	\$ 165,000	\$ 42,428
Historical Building Fund	\$ 514	\$ 60	\$ 15,285	\$ (14,711)
Article 36 Seizure Fund	\$ 19,252	\$ 23,505	\$ 21,379	\$ 21,378
I.M.R.F. Fund	\$ (204,035)	\$ 950,100	\$ 997,224	\$ (251,159)
Infrastructure Fund	\$ 423,062	\$ 2,740,700	\$ 3,599,740	\$ (435,978)
T.I.F. #1 Fund	\$ (1,102,503)	\$ 3,448,216	\$ 5,958,694	\$ (3,612,981)
T.I.F. #2 Fund	\$ 18,519	\$ 665	\$ 2,260	\$ 16,924
T.I.F. #3 Fund	\$ 179,939	\$ 687,200	\$ 633,460	\$ 233,679
T.I.F. #4 Fund	\$ 512,226	\$ 650	\$ 176,260	\$ 336,616
T.I.F. #5 Fund	\$ (1,051,995)	\$ 6,000	\$ 19,060	\$ (1,065,055)
Special Service Area #1 Fund	\$ 29,523	\$ 11,842	\$ 16,014	\$ 25,351
Special Service Area #2 Fund	\$ (115,193)	\$ 192,403	\$ 135,891	\$ (58,681)
Special Service Area #3 Fund	\$ (53,366)	\$ 128,129	\$ 102,424	\$ (27,661)
Special Service Area #4 Fund	\$ 151,506	\$ 21,580	\$ 12,554	\$ 160,532
Special Service Area #5 Fund	\$ 235,777	\$ 28,151	\$ 21,067	\$ 242,861
Special Service Area #6 Fund	\$ 111,055	\$ 29,888	\$ 18,250	\$ 122,693
Special Service Area #7 Fund	\$ 316,482	\$ 15,782	\$ -	\$ 332,264
Special Service Area #8 Fund	\$ 86,442	\$ 30,606	\$ 35,340	\$ 81,708
Capital Projects Funds	\$ 2,271,033	\$ 1,267,878	\$ 2,077,550	\$ 1,461,361
Vehicle Replacement Fund	\$ 2,013,070	\$ 709,963	\$ 1,020,244	\$ 1,702,789
Computer Replacement Fund	\$ 164,793	\$ 18,515	\$ 101,370	\$ 81,938
Capital Projects Fund	\$ 135,183	\$ 539,400	\$ 932,049	\$ (257,466)
Recreation Equipment Replacement Fund	\$ 23,202	\$ -	\$ -	\$ 23,202
G.O.B. Series 2010 Fund	\$ (65,215)	\$ -	\$ 23,887	\$ (89,102)
Debt Service Fund	\$ 90,529	\$ 5,077,855	\$ 5,077,354	\$ 91,030
Insurance Fund	\$ 171,209	\$ 850,000	\$ 848,432	\$ 172,777

Enterprise Funds	\$ (2,248,122)	\$ 13,627,577	\$ 14,073,976	\$ (2,694,521)
Environmental Services Fund	\$ 1,978,458	\$ 11,734,689	\$ 12,179,780	\$ 1,533,367
Golf Fund	\$ (4,226,580)	\$ 1,892,888	\$ 1,894,196	\$ (4,227,888)
Police Pension Trust Fund	\$ 34,652,784	\$ 3,076,438	\$ 1,974,003	\$ 35,755,219
TOTAL OTHER FUNDS	\$ 47,020,884	\$ 59,847,793	\$ 65,249,944	\$ 41,618,733

MAJOR DECREASES IN FUND BALANCE

	(Decrease)
General Fund	\$ (908,057)
Special Revenue Funds	
Recreation Fund	\$ (30,599)
Motor Fuel Tax Fund	\$ (740,949)
Parks & Recreation Development Fund	\$ (119,016)
Historical Building Fund	\$ (15,225)
IMRF	\$ (47,124)
Infrastructure Fund	\$ (859,040)
Tax Increment Financing (TIF) #1	\$ (2,510,478)
Tax Increment Financing (TIF) #4	\$ (175,610)
Tax Increment Financing (TIF) #5	\$ (13,060)
Special Service Area #8 Fund	\$ (4,734)
Capital Funds	
Vehicle Replacement Fund	\$ (310,281)
Computer Replacement Fund	\$ (82,855)
Capital Projects Fund	\$ (392,649)
GOB Series 2010 Fund	\$ (23,887)
Enterprise Funds	
Environmental Services Fund	\$ (445,091)

GENERAL FUND

The General Fund is expected to experience a (\$908,057) decrease in fund balance at the end of FY 2017/18. The General Fund is using reserves to partially mitigate the debt service burden in the 2016 tax levy.

SPECIAL REVENUE FUNDS

Recreation Fund

The Recreation Fund is expected to experience a (\$30,599) decrease in fund balance at the end of FY 2017/18. The Recreation Fund is using reserves to reduce the overall 2016 tax levy burden.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is expected to experience a (\$740,949) decrease in fund balance at the end of FY 2017/18. This is a planned drawdown of the Infrastructure reserves and the funds will be used for capital outlay.

Park & Recreation Development Fund

The Park & Recreation Development Fund is expected to experience a \$119,010 decrease in fund balance at the end of FY 2017/18. This is a planned drawdown of reserves which will be used to partially fund capital improvement projects in Camera Park.

Historical Building Fund

The Historical Building Fund is expected to experience a (\$15,225) decrease in fund balance at the end of FY 2017/18. 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 (\$47,124) decrease in fund balance at the end of FY 2017/18. The IMRF Fund is using reserves to reduce the overall 2016 tax levy burden.

Infrastructure Fund

The Infrastructure Fund is expected to experience a (\$859,040) decrease in fund balance at the end of FY 2017/18. 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 (\$2,510,478) decrease in fund balance at the end of FY 2017/18. 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 a (\$175,610) decrease in fund balance at the end of FY 2017/18. This is a planned drawdown of the TIF reserves and the funds will be used for an economic development incentive project.

Tax Increment Financing (TIF) #5 Fund

The Tax Increment Financing #5 Fund is expected to experience a (\$13,060) decrease in fund balance at the end of FY 2017/18. This will be necessary until such time as the TIF District is able to generate sufficient tax increment revenue.

Special Service Area #8 Fund

The Special Service Area #8 Fund is expected to experience a (\$4,734) decrease in fund balance at the end of FY 2017/18. This is a planned drawdown of the Infrastructure reserves and the funds will be used for capital outlay.

CAPITAL PROJECTS FUNDS**Vehicle Replacement Fund**

The Vehicle Replacement Fund is expected to experience a (\$310,281) decrease in fund balance at the end of FY 2017/18. This is a planned drawdown of the Replacement Reserves.

Computer Replacement Fund

The Computer Replacement Fund is expected to experience a (\$82,855) decrease in fund balance at the end of FY 2017/18. This is a planned drawdown of the Computer Replacement Reserves.

Capital Projects Fund

The Capital Projects Fund is expected to experience a (\$392,649) decrease in fund balance at the end of FY 2017/18. This is a planned drawdown of the reserves for the improvement of various parks throughout the Village.

GOB Series 2010 Fund

The GOB Series 2010 Fund is expected to experience a (\$23,887) decrease in fund balance at the end of FY 2017/18. This is a planned drawdown of the reserves for capital projects.

ENTERPRISE FUNDS**Environmental Services Fund**

The Environmental Services Fund is expected to experience a (\$445,091) decrease in fund balance at the end of FY 2017/18. This is a planned drawdown of the reserves for capital projects.

FULL-TIME EMPLOYEES SUMMARY BY DEPARTMENT

DEPARTMENT/DIVISION	2014/15 ACTUAL	2015/16 ACTUAL	2016/17 ACTUAL	2017/18 BUDGET	CHANGE FROM P/Y
GENERAL FUND	159.00	159.00	151.00	154.00	3.00
Boards & Commissions	1.00	1.00	1.00	1.00	-
Village Board	1.00	1.00	1.00	1.00	-
General Government	23.00	21.00	21.00	21.00	-
Village Administration	5.00	5.00	5.00	5.00	-
Human Resources	2.00	2.00	2.00	2.00	-
Public Affairs	1.00	1.00	1.00	1.00	-
Senior Services	2.00	2.00	2.00	2.00	-
Administrative Services	4.00	4.00	4.00	4.00	-
Information Services	3.00	2.00	2.00	2.00	-
Finance	6.00	5.00	5.00	5.00	-
Police Department	75.00	76.00	68.00	70.00	2.00
Police Administration	6.00	6.00	6.00	6.00	-
Patrol	43.50	43.50	43.50	45.50	-
Investigations	10.00	12.00	12.00	12.00	-
Support Services	15.50	14.50	6.50	6.50	2.00
Public Works	20.00	21.00	21.00	21.00	-
Public Works Administration	3.00	3.00	3.00	3.00	-
Engineering	1.00	1.00	1.00	1.00	-
Streets	13.00	14.00	14.00	14.00	-
Fleet Maintenance	3.00	3.00	3.00	3.00	-
Parks, Grounds & Facilities	30.00	30.00	30.00	30.00	-
Parks & Grounds	16.00	16.00	16.00	16.00	-
Building Maintenance	14.00	14.00	14.00	14.00	-
Community Development Services	10.00	10.00	10.00	11.00	1.00

Community Development Administration	6.00	6.00	6.00	6.00	-
Inspection Services	4.00	4.00	4.00	5.00	1.00
Recreation Fund	8.00	8.00	8.00	8.00	-
Recreation Administration	3.00	3.00	3.00	3.00	-
Programming	4.00	4.00	4.00	4.00	-
Preschool	1.00	1.00	1.00	1.00	-
Environmental Services Fund	23.00	23.00	23.00	23.00	-
Water Services	7.00	7.00	7.00	7.00	-
Sewer Services	7.00	7.00	7.00	7.00	-
Waste Water Treatment Services	7.00	7.00	7.00	7.00	-
Water Billing Division Services	2.00	2.00	2.00	2.00	-
Golf Fund	7.00	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	197.00	197.00	189.00	192.00	3.00

FULL-TIME EMPLOYEES SUMMARY (cont.)

BY DEPARTMENT

CHANGES IN STAFFING LEVELS

FROM FY 2016/17 TO 2017/18

POSITION TITLE	DEPT	DIVISION	FTE'S
Patrol Officers	Police	Support	2.00
Building Inspector	Com. De	Inspections	1.00
TOTAL			3.00

GENERAL FUND

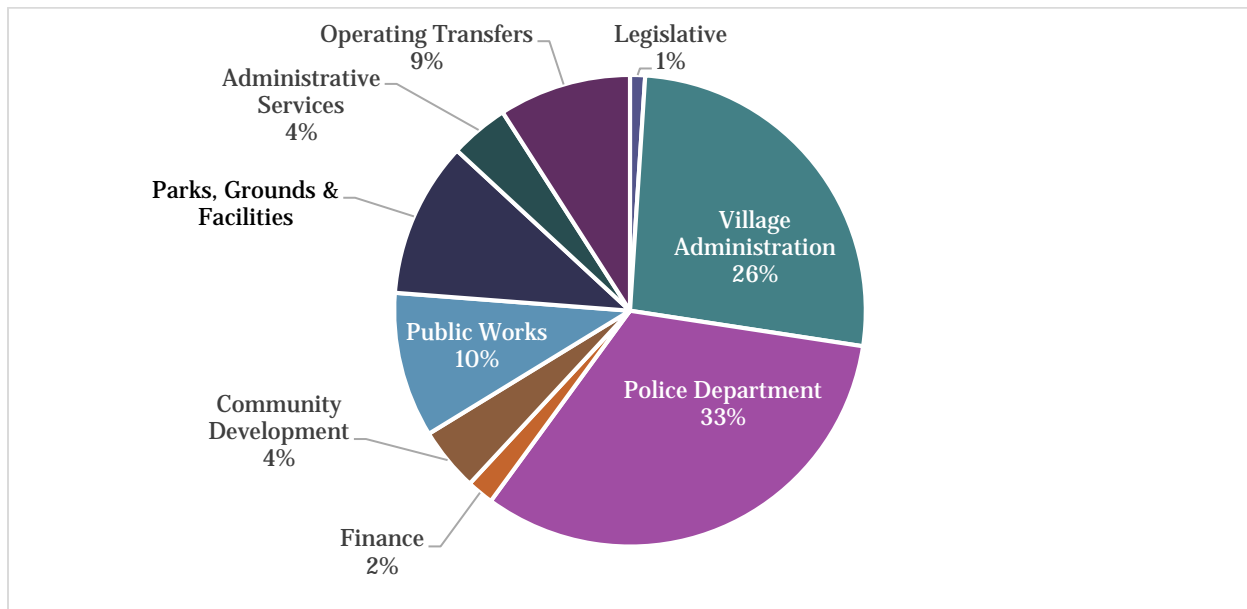
GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

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

\$24,518,715

ANNUAL EXPENSES BY DEPARTMENT



ANNUAL EXPENSES BY CLASS

CLASS	FY 2015/16 ACTUAL	FY 2016/17 BUDGET	FY 2016/17 ESTIMATE	FY 2017/18 BUDGET	% CHANGE
Legislative	216,406	271,000	231,230	252,703	-6.8%
Village Administration	6,233,659	6,211,642	6,011,239	6,467,619	4.1%
Police Department	7,668,417	7,791,542	7,677,582	8,003,251	2.7%
Finance	365,171	417,359	404,265	452,899	8.5%
Community Development	818,039	996,871	915,387	1,070,366	7.4%
Public Works	1,918,760	2,189,276	2,141,618	2,439,832	11.4%
Parks, Grounds & Facilities	2,247,763	2,523,693	2,294,887	2,617,261	3.7%
Administrative Services	769,444	852,100	820,994	988,456	16.0%
Operating Transfers	1,343,878	1,837,772	1,837,772	2,226,328	21.1%
TOTAL CLASS	21,581,537	23,091,255	22,334,974	24,518,715	6.2%

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

\$252,703

ANNUAL EXPENSES BY DIVISION

DIVISION	FY 2015/16 ACTUAL	FY 2016/17 BUDGET	ESTIMATED ACTUAL	FY 2017/18 BUDGET	% CHANGE
Village Board	\$ 165,265	\$ 207,344	\$ 188,955	\$ 205,568	-0.86%
Village Clerk	\$ 14,693	\$ 17,400	\$ 14,669	\$ 15,300	-12.07%
Police Commission	\$ 24,210	\$ 33,240	\$ 17,795	\$ 10,539	-68.29%
Plan Commission	\$ 2,705	\$ 3,401	\$ 675	\$ 2,681	-21.17%
Special Events Commission	\$ 8,630	\$ 7,815	\$ 7,258	\$ 16,815	115.16%
Youth Commission	\$ 701	\$ 1,800	\$ 1,709	\$ 1,800	0.00%
Appearance Commission	\$ 202	\$ -	\$ 169	\$ -	0.00%
TOTAL DIVISION	\$ 216,406	\$ 271,000	\$ 231,230	\$ 252,703	-6.75%

FY 2016/2017 SIGNIFICANT ACCOMPLISHMENTS

Fund Balance Reserve Policy:

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:

On average, 10.9% 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 10.9% 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 2017/2018 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 WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Legislative				
Personal Services	145,098	145,198	133,641	131,642
Operating	60,470	62,146	55,314	33,623
Capital	0	0	0	0



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 WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Village Clerk				
Personal Services	10,915	11,165	10,765	10,765
Operating	4,385	6,235	3,904	3,928
Capital	0	0	0	0

FY 2017/18 BUDGET HIGHLIGHTS

Personnel Services

- ❖ No material changes from the prior year.

Professional Services

- ❖ No material changes from the prior year.

Materials & Supplies

- ❖ No material changes from the prior year.

Other Expenses

- ❖ No material changes from the prior 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 WITH ACTUAL HISTORY

General Fund Police Commission	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Operating	10,539	33,240	17,795	24,210

FY 2017/18 BUDGET HIGHLIGHTS

Operating

- ❖ Testing expenses increased to provide funds to conduct and establish a police officer eligibility list.

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 WITH ACTUAL HISTORY

General Fund Plan Commission	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Operating	2,681	3,401	675	2,705

FY 2017/18 BUDGET HIGHLIGHTS

Personnel Services

- ❖ No material changes from the prior year.

Other Expenses

- ❖ No material changes from the prior 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 WITH ACTUAL HISTORY

General Fund Special Events	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Operating	16,815	7,815	7,258	8,630

FY 2017/18 BUDGET HIGHLIGHTS

Operating

- ❖ Funds added for cultural celebrations.



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

General Fund Youth Commission	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Operating	1,800	1,800	1,709	701

FY 2017/18 BUDGET HIGHLIGHTS

Operating

- ❖ No material changes from the prior year.

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 WITH ACTUAL HISTORY

General Fund Appearance Commission	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Operating	0	0	169	202

FY 2017/18 BUDGET HIGHLIGHTS

Operating

- ❖ The Appearance Commission was absorbed into the Plan Commission.

ADMINISTRATION

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

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

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

\$6,466,293

ANNUAL EXPENSES BY DIVISION

DIVISION	2015/16 ACTUAL	2016/17 BUDGET	2016/17 ESTIMATED	2017/18 BUDGET	% CHANGE
Village Administration	407,089	421,769	415,839	429,949	1.9%
Human Resources	161,435	152,480	155,837	169,233	11.0%
Public Affairs	106,143	110,484	109,262	115,592	4.6%
Senior Center	397,681	422,720	386,583	366,172	(13.4%)
Central Services	5,161,314	5,111,089	4,943,719	5,385,347	5.4%
TOTAL DIVISION	6,233,662	6,218,542	6,011,240	6,466,293	4.0%

FY 2016/2017 SIGNIFICANT ACCOMPLISHMENTS

VILLAGE ADMINISTRATION

Returned Funding To Reserves

The Village was able to add back to its General Fund reserves for the 2nd consecutive year. In doing so, it once again exceeded the Fund Balance Reserve Policy adopted by the Village Board in 2013, which established a minimum reserve level of four months.

Funding Capital Projects

The Village successfully secured over \$4.1 million in grant funding to assist with 10 Capital Projects.

HUMAN RESOURCES

Health Insurance Renewal

The Village successfully negotiated health insurance renewal rates with a 3.9% increase. This is compared to a 4.3% increase last year and a 0% and 2% increase in previous years.

Recruitment and Selection

Assisted in the recruitment and selection process for Village Departments. Positions included seasonal positions for the Golf Course and Parks, Recreation and Facilities, Bus Driver, Assistant Planning & Zoning Administrator, FT and PT Police Records Techs, FT Office Tech for PR&F, PT Office Tech for Golf, Crew Leader for Streets, Recreation Division Manager, FT Recreation Supervisors, Groundskeeper, Streets Maintenance Worker, Program & Facility Coordinator, Building Maintenance Technician and Customer Service Associates for the Senior Center.

Employee Assistance Program

The organization utilization rate of the Employee Assistance Program was 78.6%. This was up from last year's utilization rate that was 15.6%. The total utilization rate including individual and organizational use is 98.37%.

The Employee Assistance Program was on sight throughout the year and offered one training to employees on harassment and one training to supervisors on harassment.

Contract Negotiations

The Village along with our Labor Attorney's successfully negotiated the remaining Union contract out of the five contracts the Village has with Unions representing employees.

Expanded and Revamped Safety Training

The Village along with the Police Department offered Active Shooter Training to employees. This training was provided to ensure employees have a plan in case of an active shooter event occurs.

The Village has also expanded and revamped the Hepatitis B program to ensure employees who may be exposed to the Hepatitis B virus while performing the duties of their job are protected.

Expanded Use of Halogen – e-Performance Evaluation System

The Village has expanded the use of the Halogen Performance Evaluation System to all Supervisors Village-wide. This is on-track with having all employees utilizing the system.

PUBLIC RELATIONS

E-Sign Communication

The Public Relations Division introduced new templates to utilize on the e-signs to grasp the attention of passers-by to events and information being promoted on the signs.

The division also revised the policy related to the use of the e-sign by community organizations. This is in an effort to better enhance community organizations, and provide awareness of various non-Village related events.

Social Networking

The Public Relations Division has begun to utilize the live-stream features on our social media platforms. Events included a tree planting at Siems Park, the fireworks at Glendale Heights Fest and the Tree Lighting Ceremony. This has allowed the public (residents and non-residents) to view events on social media as the events occur with a reach nation-wide with the potential for even farther viewers globally.

The Public Relations Division has assisted the Glendale Heights Police Department establish a Facebook page and social media campaign. This initiative has been greatly received by the public and the Facebook page currently boasts 674 followers with exponential growth since the page was created in December 2016.

Governmental Cable Access Channel (GHTV)

GHTV continues to develop and grow with the use of various programming throughout the year provided by the Village, Glenside Fire Protection District, School Districts 15, 16, 87 and COD. The division is continuing to research new capabilities and improvement, and continues to seek other community organizations participation.

Media Relations

The Public Relations Division personnel continue to join various Village, community-wide, state-wide and national committees and organizations. The newest organizations include Illinois Park and Recreation Association (IPRA) marketing group and the Public Relations Society of America (PRSA). This in an effort to remain informed on relevant events and opportunities, while also sharing information pertaining to the Village and the Parks, Recreation and Facilities Department.

SENIOR SERVICES

Membership

Senior Services processed 226 additional Fitness Membership.

Additional Services

Senior Services along with local, county and state community partners provided 53 additional lunches outside of the Agency on Aging / DSCC's nutrition program.

Benefit Access Application assistance has increased to 33 approved seniors for state discounts. Which is an increase from the first year. Center Staff assist senior with the on line application. Staff then follows up with staff from both the Department on Aging and the Office of Secretary of State. A grant that was sponsored by AT&T and State Representative Deb Conroy along with the quilt raffle proceeds will be used to purchase a staff laptop to better handle this process.

The Center's Senior Health Insurance Program (SHIP) program now has five volunteer counselors. The increased number of volunteers allowed us to increase appointments and community presentation.

Volunteerism

The Center had 60 active volunteers with a total of 8,535 hours to assist the center. We have three additional activities that are volunteer organized and lead.

FY 2017/18 GOALS AND OBJECTIVES

VILLAGE ADMINISTRATION & HUMAN RESOURCES DIVISION

Goal #1: Assist departments with community and economic development

- ❖ Work with Community Development Department to market Village-owned and vacant properties; promote new commercial development and redevelopment within select locations.
- ❖ Work with the Parks Division to complete the Parks Master Plan update.
- ❖ Maintain strong public and private partnerships to capitalize and coordinate all resources and assets in the community; work with the 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 Village President and 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: Succession Planning

- ❖ Work with the Mayor's Office on succession planning for appointed positions.

Goal #4: 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 Performance Evaluation software.
- ❖ Provide basic training and education to develop and maintain employee's knowledge.

Goal #5: 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 #6: Effectively prepare for upcoming insurance renewals

- ❖ Generate and review accurate data in respect to insurance benefits.
- ❖ Look at 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.

Goal #7: Continue to review and update the Village's Personnel Policy, Administrative Policy and Safety Manual

- ❖ Review current policies and procedures for updates to reflect any changes in federal and state laws.

Goal #8: 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 Halogen e-Performance Evaluation System.
- ❖ Provide training to all employees.

PUBLIC RELATIONS

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 Newsletter.

Goal #2: Re-brand Village Newsletter

- ❖ Develop branding of the Village newsletter.
- ❖ Rename the Village newsletter from Village News.
- ❖ Enhance the layout design by using accents of the Iris, which is the Village flower.

Goal #3: Launch and further develop the new Parks, Recreation & Facilities Department and Glendale Heights Fest websites

- ❖ Work directly with Parks, Recreation & Facilities Department staff and Founders Day Committee members on specific content that is conducive for staff and the general public.
- ❖ Include the Parks, Recreation & Facilities Department's website under the Village of Glendale Heights website hosting.
- ❖ Accept feedback and make improvements as necessary.

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 new outlets as they become available.
- ❖ Introduce various hashtags to programs and event to develop branding.
- ❖ Utilize advertising opportunities provided by social media platforms.
- ❖ Incorporate additional live stream opportunities from social media to highlight to the community various events and programs.

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

- ❖ Work with the Village departments and organizations in various programming.

Goal #6: Continue to develop media relations

- ❖ Work with various media outlets on various sponsorship programs.
- ❖ Provide more notice and press releases.

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.

- ❖ Provide more educational opportunities in the public relations/marketing/communications field.

Goal #8: Research and apply for grants

- ❖ Research technology grant opportunities.
- ❖ Research media and advertising grant opportunities.
- ❖ If applicable, budget for grant match funding in the 2018/2019 budget cycle.

SENIOR SERVICES

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.
 - Utilize a day pass to have non-residents experience what the center has to offer.
- ❖ 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"
- ❖ Provide Village Vehicle stickers all year including new vehicles.

Goal #3: Continue to strengthen community partnerships

- ❖ Develop and expand educational programs and referral network 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 AMIDA GlenOaks Hospital. Reach out to underrepresented agencies. Identify other enrichment opportunities for seniors via:
- ❖ Market SHIP and BAA education to neighboring communities

Goal #4: Continue to implement new and improved programming

- ❖ Continue to utilize feedback methods and outreach to identify programs and services that seniors require or would meet the diverse interests of our senior population
- ❖ Develop questionnaires for feedback for week end and men focus programming.

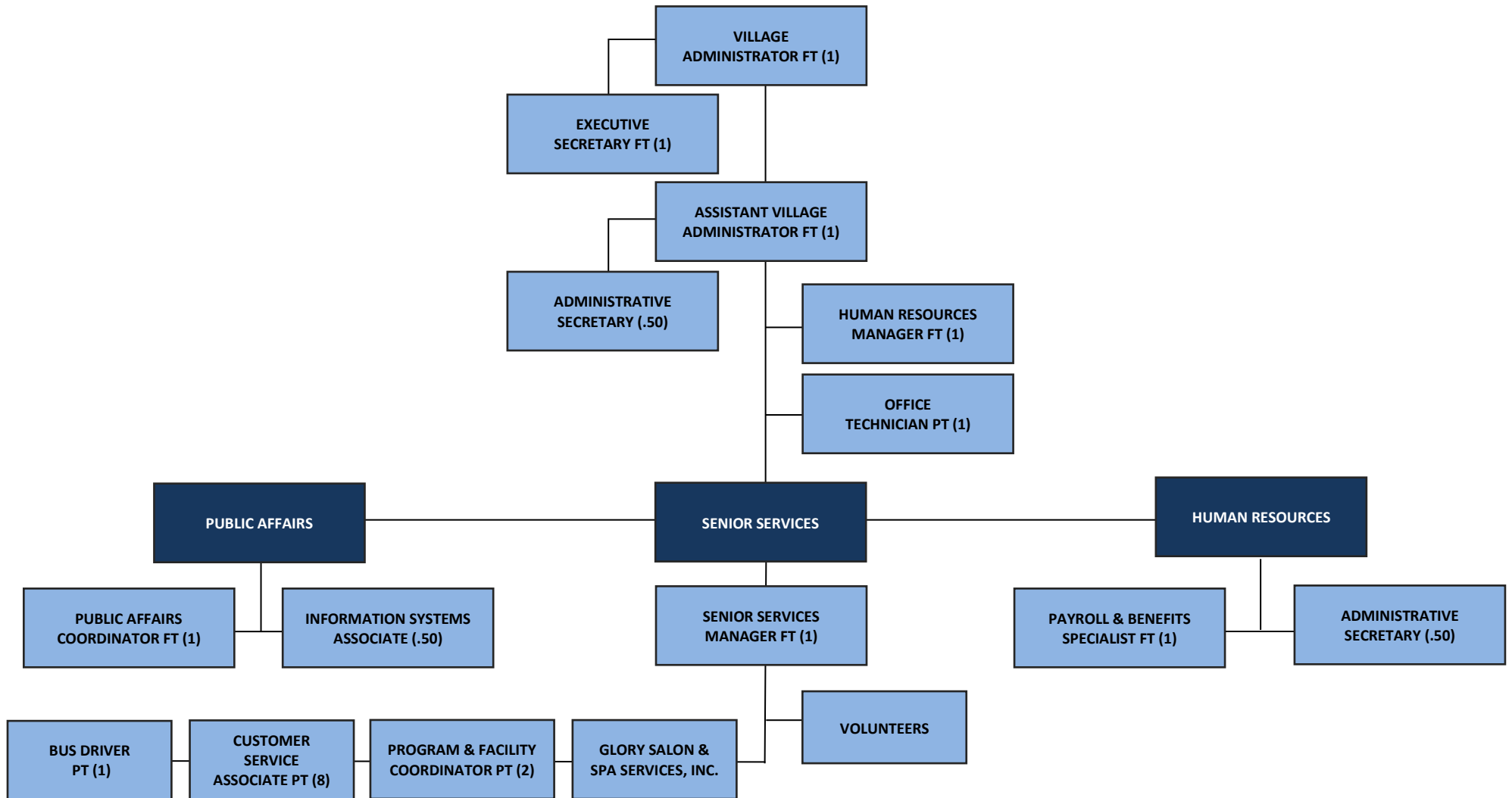
Goal #5: Seek ways to increase community room rentals

- ❖ 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

FY 2017 / 2018
VOGH BUDGET FY 2017/2018

VILLAGE OF GLENDALE HEIGHTS ORGANIZATIONAL STRUCTURE

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: 8 Full-Time, 12 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 WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Administration				
Personal Services	426,299	420,169	414,789	405,948
Operating	3,650	1,600	1,050	1,142
Capital	0	0	0	0

FY 2017/2018 BUDGET HIGHLIGHTS

ADMINISTRATION

Personal Services

- ❖ Decrease due to retirement of Assistant Village Administrator effective August 4, 2017.
- ❖ Budget of anticipated COLA and step increases.
- ❖ No other material changes from the prior year.

Operating Expenses

- ❖ Membership increased by \$2,050 to provide funding for Notary Renewal for the Executive & Administrative Secretary and the addition of an ILCMA membership for the Village Administrator. The Village Administrator's ICMA membership will also be paid out of Administration instead of Human Resources.

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

FY 2017/18 BUDGET HIGHLIGHTS

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Human Resources				
Personal Services	144,503	119,957	124,297	120,296
Operating	24,730	32,523	31,539	41,137
Capital	0	0	0	0

HUMAN RESOURCES

Personnel Services

- ❖ Staffing levels remained the same, budgeting anticipated COLA and step increases.
- ❖ Move Assistant to the Village Administrator to Human Resources Manager pay scale.

Operating Expenses

- ❖ Employee service awards decreased due to the amount of people who qualify this year.
- ❖ Moved the ICMA and ILCMA memberships to the Administration budget.
- ❖ Added an additional \$500 for recruiting and advertising.

ADMINISTRATION: PUBLIC RELATIONS

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Public Relations Division of the Administration Department is responsible for planning, directing and implementing all public relations strategies and initiatives for the Village. The Public Relations 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

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Public Relations				
Personal Services	68,368	63,910	63,294	59,022
Operating	47,224	46,574	45,968	47,119
Capital	0	0	0	0

FY 2017/18 BUDGET HIGHLIGHTS

PUBLIC RELATIONS

Personal Services

- ❖ The full-time and regular part-time budget includes the anticipated COLA and step increase of the full-time Public Affairs Coordinator.
- ❖ Training and seminars budget remained the same. This budget is to assist with the Village's visibility at expos to promote Village services and employment opportunities.

Operating Expenses

- ❖ Printing and binding increased due to the accepted publication bid.
- ❖ Software support and maintenance decreased due to the removal of the Adobe suite from the Public Relations Division budget.
- ❖ Other purchase services increased due to the inclusion of an additional advertising opportunity on Facebook.
- ❖ The other operating equipment budget increased due to the purchase of various operating equipment.
- ❖ Memberships increased by \$538 to allocate funding for division members to participate in an additional marketing organization.

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 WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Senior Services				
Personal Services	235,017	276,968	260,225	267,905
Operating	131,155	145,752	126,358	129,777
Capital	0	0	0	0

FY 2017/18 BUDGET HIGHLIGHTS

SENIOR SERVICES

Personnel Services

- ❖ Staffing levels decreased, budgeting decreased for anticipated COLA and step increases.
- ❖ The FICA budget increase decreased due to staffing decrease.
- ❖ Travel, meetings and conferences remained the same.
- ❖ Training and seminars remained the same.
- ❖ The Medicare budget decreased due to staffing decrease.
- ❖ The Overtime budget remained the same.

Operating Expenses

- ❖ Printing & binding budget increased due to the cost of activity guide increase.
- ❖ Contractual - Purchase Service / Software Support & Maintenance remains the same.
- ❖ Other Purchase Services budget increased due to the cost of program supplies.
- ❖ Postage budget has increased due to cost of postage for activity guides has increased.
- ❖ Miscellaneous office supplies decreased.
- ❖ The uniform budget remains the same due to less uniform to be replaced this year.
- ❖ Gas & Fuel budget remains the same due to the fluctuation in gas pricing
- ❖ Operating Supplies -Other / Salon Services is being removed as a needed expense.

- ❖ Miscellaneous supplies budget increased due to supplies moving from PRF budget to Senior Center.
- ❖ Operating Equipment budget increased due to more supplies needed for kitchen.
- ❖ Rentals - Lease & Equipment (Konica Minolta) budget increased.
- ❖ Maintenance agreement for fitness room and craft room budget has increased due to increase in contracts.
- ❖ Membership budget remained the same.
- ❖ Subscription budget has remained the same.
- ❖ Community Contributions budget remains the same.
- ❖ Licenses Annual budget remains the same.
- ❖ Miscellaneous / salon gratuities. Removed from budget.
- ❖ Miscellaneous / gift shop donations expenses budget remains the same.
- ❖ Adult General Program budget remains the same.
- ❖ Beverage Purchases budget remains the same.
- ❖ Specialty Linens budget has increased due to demand and cost. Expense is offset by revenue.
- ❖ Wait staff Services Purchased budget has remained the same.
- ❖ Senior Holiday Luncheon has increased due to attendance and cost.
- ❖ Senior Trips budget has increased due to the number of trips that are scheduled. This expense is offset by trip revenue.
- ❖ Snacks budget has increased due to demand.
- ❖ Operating Supplies - Other / Salon Retail is removed from budget.
- ❖ Facility Set Up Services Purchased has remained the same.

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 WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Central Services				
Personal Services	4,532,765	4,213,255	4,119,415	4,164,630
Operating	852,582	890,934	824,304	996,684

FY 2017/18 BUDGET HIGHLIGHTS

Personal Services

- ❖ 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 higher based on the most recent independent actuarial valuation report.

Operating Expenses

- ❖ Legal Services are anticipated to decrease primarily due to Union contracts which were negotiated and settled in the prior year.
- ❖ Decrease in cellular phone charges due to a revision made to the phone and data plan.
- ❖ Decrease in Electricity resulting from lower estimated charges compared to the prior year.
- ❖ Decrease in Natural Gas charges as a result of a renegotiated Franchise Agreement.
- ❖ Collection Agency Fees are expected to decrease due to the conclusion 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, juvenile and adult investigations, School Resource Officers, crime prevention, 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, and service calls. 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 \$8,003,251

ANNUAL EXPENSES BY DIVISION

DIVISION	FY 2015/16 ACTUAL	FY 2016/17 BUDGET	ESTIMATED ACTUAL	FY 2017/18 BUDGET	% CHANGE
Administration	\$ 596,158	\$ 562,971	\$ 550,238	\$ 542,431	-3.65%
Patrol	\$ 4,211,477	\$ 4,372,384	\$ 4,310,506	\$ 4,591,125	5.00%
Investigations	\$ 1,222,062	\$ 1,286,425	\$ 1,284,730	\$ 1,367,629	6.31%
Support Services	\$ 1,560,635	\$ 1,487,238	\$ 1,456,798	\$ 1,438,316	-3.29%
Community Oriented Policing	\$ 9,346	\$ 7,500	\$ 7,531	\$ 14,000	86.67%
State and Federal Grants	\$ 68,740	\$ 75,024	\$ 67,778	\$ 49,750	-33.69%
TOTAL DIVISION	\$ 7,668,418	\$ 7,791,542	\$ 7,677,581	\$ 8,003,251	2.72%

SIGNIFICANT ACCOMPLISHMENTS IN FY 2016/2017

Resident's safety continues to be the top priority of the Village Board. This past year, due to sound fiscal practices, we authorized the addition of two more police officers without any increase in the tax burden to residents. The police department now employs a combined staff of 94 personnel, including 54 sworn police officers, 5 part-time officers, 5 community service officers, records clerks and crossing guards. The Department also enjoys a strong volunteer pool of 18 individuals who are members of the Emergency Services and Disaster Agency (ESDA).

The Village's police department continues to maintain the Commission on the Accreditation of Law Enforcement Agencies (CALEA) Accreditation that it received initially in 2008, having been re-accredited twice. In 2017, the police department will be applying for their third re-accreditation and will be seeking a Gold Standard Assessment. Our police department is one of only 797 law enforcement agencies, or 3% of all law enforcement agencies, accredited across the nation, and one of only 48 in the State of Illinois. CALEA standards are rigorous and ensure the Department is following the best practices in law enforcement. Part of the CALEA standards require the police department to review each incident in which force is used ensuring that our officers are using the response appropriate for the situation and within legal parameters. CALEA standards also ensure that citizen complaints are investigated thoroughly and in a timely manner.

COMMUNITY ORIENTED POLICING

The police department is dedicated to improving its relationship with the community. In 2016, the police department participated in many events to strengthen its partnership with our residents, and organized and participated in many events for children and adults. For over 25 years, the police department has held weeklong classes at Safety Town for children 5-7 years of age. The classes are held over the summer and taught by officers from the police department as well as representatives from the Railroad Operation Life Saver, Glenside Fire Protection District, First Student Bus Company and AMITA Health Adventist Medical Center, GlenOaks.

For children in 5th through 8th grade, the police department hosted the 11th Annual Junior Police Academy. Participants experienced various aspects of police work from the initial testing process to evidence processing, traffic stops and officer safety skills. Our state certified School Resource Officers spent the school year teaching Drug Abuse Resistance Education (D.A.R.E.) classes to the 5th grade students and addressing school related concerns. Through a cooperative agreement between the schools and the police department, one officer rotates between the schools that teach kindergarten through 8th grade, while a second officer rotates between the Glenbard District 87 schools that children from Glendale Heights attend. In addition to teaching classes and attending extracurricular activities, they also investigate police related incidents at the schools reported by students and staff.

The police department also strives to keep our residents informed of important crime prevention tips by sponsoring a Neighborhood Watch Program. In 2016, monthly newsletters were disseminated to the Neighborhood Watch members and monthly meetings were held at the police department where residents were able to express their concerns, and provide information on various crimes that occurred during the previous month. Various presentations were conducted throughout the year including a speaker from the Attorney General's Community Outreach Unit who spoke about scams affecting our state and community. In October of 2016, a new Neighborhood Watch plan was approved and put forth by the police department to begin in January of 2017. This plan will increase our police department's interaction with residents and provide forums for residents to work with police officers on enhancing their neighborhood. The

police department will be moving the monthly Neighborhood Watch meeting to a different location throughout the community each month. This will give more residents the opportunity to meet with our police department and other local government officials.

On October 1st, the police department in partnership with the Parks and Recreation Department and the Glenside Fire Protection District, sponsored our annual Kids Fishing Derby. Tommy's Hot Dogs donated all the hotdogs and buns for the event, and police department Officers cooked the food. The event was held at Lake Becerra at Heritage Park but was met with some unfavorable weather. Thanks to all who braved the weather conditions and participated. Smart 911 is an additional program in which the public can directly add information about themselves and their homes via the internet to the 911 emergency telephone system.

The police department also maintains a system, which allows mass notification to residents to inform them of emergencies or other matters of concern by telephone, email or text. The system can accomplish a Village-wide notification, or can be tailored to specific areas depending on the incident. This system is also used by the police department's Community Outreach Specialist, in partnership with the Senior Services Manager at the Center for Senior Citizens, to do well-being checks on our senior citizen population during extreme weather conditions. Registration for both of these services is available on the Village website.

The police department also sponsored the Village's 18th Annual National Night Out. The event was held on the Village of Glendale Heights main campus, and residents were offered free food and games. National Night Out is held to raise crime and drug prevention awareness and strengthen our police and community partnerships. Many other groups assisted in the celebration including Bimbo Bakery, Glenside and Bloomingdale Fire Protection Districts, Glenside Public Library District, the Glendale Heights Parks, Recreation & Facilities Department, Glendale Lakes Golf Club, the Glendale Heights Youth Commission, the Junior Woman's Club, Target and AMITA Health Adventist Medical Center, GlenOaks. To promote safety awareness, the police department conducted seat belt safety checks in our school zones, and aggressively enforced the hands free cell phone law. The prescription medication drop-off box, located in the main lobby of Village Hall, continues to be very useful. The drug drop box is available for residents to properly dispose of controlled and non-controlled pharmaceuticals. Members of the police department continue to be strong supporters of the Illinois Special Olympics, raising thousands of dollars for those athletes. Additionally, officers joined members of the Glenside and Bloomingdale Fire Protection Districts for the 4th Annual Don Darby Classic: Bravest vs. Finest Charity Basketball Game. The fundraiser was started in memory of K-9 Officer Don Darby and raises money for local charities.

PREPARATION IS THE KEY TO SUCCESS

The police department and its Emergency Services and Disaster Agency (ESDA) conducted intruder drills with all schools in the Village last year. The Village also renewed an agreement

with the Milton Township Community Emergency Response Team (CERT) to help train new Glendale Heights CERT members and provide continuing training for current members. Joining forces with Milton Township CERT allows the Village to tap into their extensive volunteer pool of over 1,000 CERT members in the event of an emergency.

2016 CRIME STATISTICS

The Glendale Heights Police Department maintains transparency by sharing crime statistics with residents. If you want timely information on crimes in your own neighborhood, please visit the Village website and click on Crime Reports. In addition, the police department publishes an annual report in March of each year with a more detailed breakdown of the previous year's activity. The report is available for viewing on the police department's page of the Village Website.

The police department conducts weekly assessments of the crime patterns throughout the village and compiles a weekly report for police department staff. These analytics are then used by supervisors to prioritize patrol and investigative assignments. The police department has also used analytics to assist in reducing the calls of domestic violence. The department has implemented a plan to follow up on repeated domestic and domestic violence calls. The police department's Community Outreach Specialist now meets with all involved parties of repeated calls and works with them to get the assistance and counseling they need.

FY 2017/18 GOALS AND OBJECTIVES

Goal #1: To re-attain CALEA Accreditation in August of 2017.

- ❖ All department members continue to assist CALEA Coordinator with updating files and documenting standards in reports.
- ❖ Complete mock onsite in March of 2017.
- ❖ Provide the necessary resources to CALEA Coordinator for re-accreditation.
- ❖ Prepare staff members and officers for CALEA onsite in August of 2017.

Goal #2: Develop five - year plan for the police department.

- ❖ Outline training tasks required by Illinois Training and Standards Board.
- ❖ Complete a five-year plan of all equipment that needs to be replaced, including vehicles and weapons.
- ❖ Define department training needs for next five years.

Goal #3: Build relationship with local clergy and implement department Chaplain program.

- ❖ Establish relationship with Nationwide Chaplain Service, to provide Chaplains to the men and women of the Glendale Heights Police Department.

- ❖ Train officers on the role of the Chaplain.

Goal #4: Train officers to the new standards set by the Illinois Law Enforcement Training and Standards Board.

- ❖ Prepare all in service training courses to be certified through the Illinois Law Enforcement Training and Standards Board.
- ❖ Develop new curriculum to meet the standards set by the training and standards board. Develop, write and implement classes in;
 - ❖ Civil Rights
 - ❖ Constitutional Use of Force
 - ❖ Cultural Competency Guidelines
 - ❖ Human Rights Guidelines
 - ❖ Law Updates
 - ❖ Procedural Justice
 - ❖ Key Use of Force Guidelines

Goal #5: Create, develop and implement a Vision Statement for the Police Department.

- ❖ Develop a committee made up of village and department staff, community volunteers and other community leaders to develop a vision statement for the police department.

Goal #6: Maintain safe and secure neighborhoods, reduce crime and improve the quality of life for our residents.

- ❖ Continue our work with the school districts to continually train on violent encounters at the schools.
- ❖ Complete one active violence event at each school within the Village.
- ❖ Develop and implement strategies to reduce crime within the Village.
- ❖ Continue to evaluate the citizen survey conducted in 2016 and implement strategies to continually meet the needs of the residents.
- ❖ Implement new method of delivering our Neighborhood Watch Program. Bring the program to the residents by changing the location on a monthly basis.
- ❖ Conduct ALICE training for Sports Hub and Senior Center employees.

Goal #7: Complete a review of the department performance standards and implement standards that allow Mission of the Department to be achieved.

- ❖ Create standards that allow time for officers to be problem solvers.
- ❖ Create standards to allow officers to have more unobligated time to spend more time on Community Oriented Policing principles.

Goal #8: Continue to achieve the department mission and Community Oriented Policing Philosophy by reaching out to established Minority Groups within the Village.

- ❖ Continue to have regular meetings with representatives of the NAACP
- ❖ Establish relationship with Solidarity DuPage, a Hispanic outreach group.
- ❖ Continue to build relationships with the Asian and Muslim community within the Village.

Goal #9: Begin to implement ideas and policies from the Presidents Commission on 21st Century Policing.

Goal #10: Continue to develop and implement plans for department members to have ongoing Career Development and Job Enrichment.

- ❖ Establish temporary duty assignments for officers to rotate into specialty assignments for short periods of time.
- ❖ Develop career development tracks for officers.
- ❖ Communicate with civilian personnel on career development and challenge them with more responsibility and assignments.
- ❖ Establish a leadership team to mentor new officers and supervisors.

Goal #11: Enhance Emergency Preparedness within the Village. (Emergency Management)

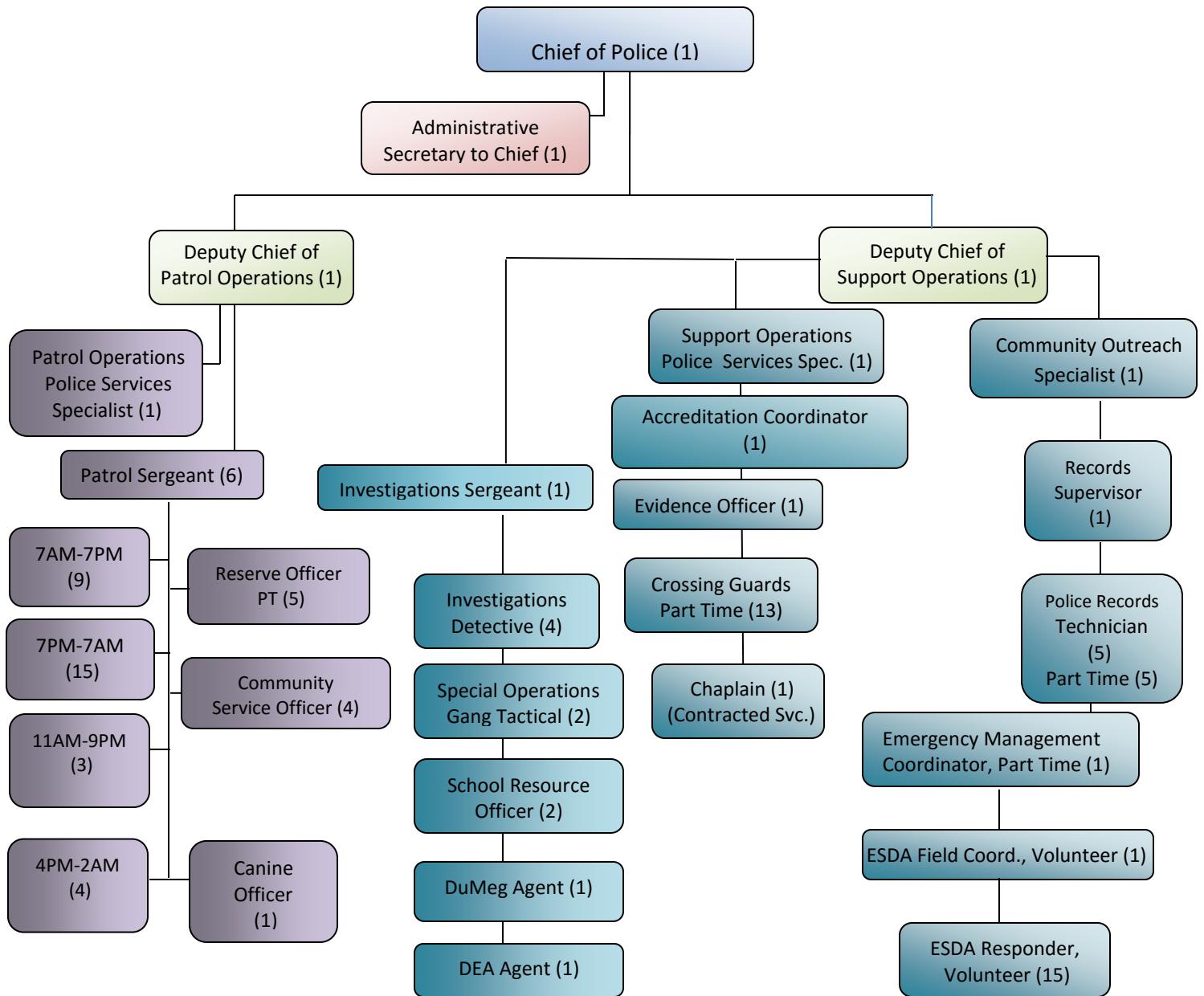
- ❖ Conduct Emergency Operations Center training with Executive Staff and Elected Officials.
- ❖ Update Emergency Operations Plan every two years.
- ❖ Conduct annual CERT training.
- ❖ Host first responder lunch for CERT and ESDA members.
- ❖ Update SNS plan for Village.
- ❖ Update the Emergency Operations Plan for the Village.
 - Include all new buildings and construction re-models within buildings.

Goal #12: Develop policy and implement plan for red light camera review.

- ❖ Work with Safe Speed to plan hearing dates and times.
- ❖ Work with current hearing officer to develop fee structure and dates for red light camera hearings.
- ❖ Develop plan to use in house personnel for red light camera reviews.

Goal #13: Work with Finance Department and complete a study of fees and revenues for Local Ordinance DUI Prosecution.

- ❖ Conduct cost analysis of using current DUI Prosecution versus states attorneys and other local prosecution attorneys.



The Police Department is organized into two Divisions Operations and Support. It has an authorized strength of 54 full time sworn officers. The Support Division responsibilities include Investigations, CALEA, Community Outreach, budget and grant funding, records management, E911 ESDA and evidence management. The Operations Division responsibilities include Community Orientated 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 34,000 residents by providing 24-hour emergency and non-emergency service. (Total full-time employees 68, part-time 24 for a grand total of 92 employees; 16 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, Administrative Secretary, Community Outreach Specialist, a part-time Accreditation Coordinator and 2 Police Services Specialists. 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 WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Police Administration				
Personal Services	480,866	507,647	496,851	548,126
Operating	61,565	54,824	53,299	48,032
Capital	0	500	88	0

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 34 Patrol Officers, 5 Part-Time Officers, and 4 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 quarterly 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 WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Police Patrol				
Personal Services	4,563,835	4,335,880	4,276,212	4,177,318
Operating	27,290	31,504	29,405	27,014
Capital	0	5,000	4,889	7,145

POLICE DEPARTMENT: INVESTIGATIONS

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

Investigation falls under the direction of the Support Operations Deputy Chief. The unit consists of a Sergeant, Evidence Officer, 4 Investigative Detectives, 2 School Resource Officers, DEA Task Force Officer, DuMEG 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 22,500 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 WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Police Investigations				
Personal Services	1,346,674	1,273,955	1,272,633	1,210,722
Operating	20,955	12,470	12,097	11,340
Capital	0	0	0	0

POLICE DEPARTMENT: SUPPORT SERVICES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

Support Services falls under the direction of the Support Operations Deputy Chief. The unit consists of a Record Supervisor, 5 full-time & 6 part-time civilian records technicians.

Records Division:

The Police Department Records Staff maintains all documents, tickets, reports/records, data entry, statistical research, arrest photos generated by the department and ensures the integrity of those records for future use. Records also answers most non-emergency calls.

PROPOSED BUDGET WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Police Support				
Personal Services	671,327	747,775	730,420	1,176,885
Operating	766,989	738,463	725,384	383,078
Capital	0	1,000	994	672

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

General Fund Community Oriented Policing	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Operating	14,000	7,500	7,531	9,346

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 WITH ACTUAL HISTORY

General Fund Grants	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Operating	49,750	75,024	67,778	68,740

FY 2017/18 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

\$450,399

SIGNIFICANT ACCOMPLISHMENTS IN FY 2016/2017

- ❖ The Village began participation in the State Treasurer's Local Debt Recovery in March of 2016 to collect unpaid parking tickets from State of Illinois Income Tax Refunds, Unclaimed Property and Lottery winnings. During FY17 \$140,481.68 of unpaid parking tickets were sent to the State for collection. Of this total, \$76,525.00 was matched to an individual and 27,430.97 of outstanding tickets has been recovered.
- ❖ Efforts to improve internal efficiencies in Accounts Receivable continued during FY17 and include:
 - The implementation of decentralized billing with Community Development and the transition of existing compliance tickets, weed cuts, liens and fines into a centralized module. These efforts reduced the processing time to generate

invoices, reduced collection turnover, improved communication of amounts due with centralized, real-time posting of account transactions, and reduced workload by eliminating the need to maintain external records of client balances.

- a. In addition, cash inflow processes were redesigned to standardize receipting processes. Throughout the year, all payments, except property taxes, were made to uniformly receipt transactions through a centralized module, which improves the recall and reporting of payments, provides consistency in process and training, and reduces the number of manual journal entries required to record revenue.
 - b. Recurring billing was implemented this fall and automatically generates invoices for routine items, such as the annual gun range rental, health insurance reimbursements for retirees and cell tower rentals. The implementation of this module reduces the reliance on externally managing billing and receipts and balances, centralizes data, and decreases the need for manual journal entries.
 - c. Custom development of our A/R system was completed to streamline mass adjustments. H.T.E. developers edited an A/R categorization called Aging Control that now allows us to efficiently write-off time-barred debts on a routine basis. The original set-up of the A/R module only included Aging Controls for accounts up to 90 days old, which precludes us from using the mass write-off function of debts older than 7 years. Over 34,000 records exist of time-barred debts for parking tickets, towing and impound charges and parking ticket late fees and manual entry for each write-off would be administratively burdensome and more expensive than contracting with Sungard to modify our existing categories. Routine adjustments of old debts is necessary to accurately reflect the total amount of outstanding receivables we expect to collect.
- ❖ Workflow enhancements also occurred in Accounts Payable, Payroll, and year-end tax reporting:
- . In prior years, the Village prepared income tax statements on an aging and unreliable line printer using preprinted carbonless forms. With the assistance of IT, finance staff implemented new functionality, at no cost, to design and produce all W-2 and 1099 forms and statements using a laser printer. The new module will also provide functionality to create other custom forms, letters and notices in other H.T.E. modules so staff may transition away from external manual processes to generate routine documents.
 - a. Accounts Payable enhancements include efforts to reduce the Village's exposure to fraud and the transition of recording all cash outflows through the AP module. Positive Pay is a security feature offered by banks to preclude the incidence of check fraud by providing the bank with check information before the check is presented for payment at a bank. Variances between data reported in the Positive Pay file to the presented check cause the payment to be flagged for review. Finance staff collaborated with H.T.E. development and MB Financial

staff to install and successfully test functionality to generate Positive Pay files. Positive Pay will go-live in conjunction with the AP transition to Comdata.

- b. The transition of recording cash outflows from manual journal entries for wire transfers and automatic, recurring payments occurred this year and was recently expanded to Payroll. The workflow enhancements will reduce manual recording of payments as H.T.E. will automatically enter some PR items into AP, all cash outflows will be uniformly processed, and it will allow for the elimination of external record keeping and manual calculations to produce the Annual Treasurer's Report.
 - c. During the year, the Village entered into a contract with Acom and Comdata to transition the issuance of payments from an internal paper-based system to an electronic process. Finance staff collaborated with Acom to prepare a campaign to ready vendors for the transition and at this time, 51% of qualified vendors have enrolled in electronic payments. For those vendors that wish to continue receiving paper checks, the Village has arranged for Acom to prepare and disburse the check. These enhancements will reduce the Village's overhead costs in printing and mailing payments and our annual Acom license fee will be waived.
 - d. Finally, a process change to retainage occurred in October. Our current process was to reduce the expense by an amount equal to the retainage, which is inconsistent with accounting principles as we should record the entire expense as it was incurred and reduce the payment by recording the retainage to a liability account. This new process will more accurately reflect the outstanding balances of our encumbrances, reduce the amount of research required at year-end to determine retainage, more accurately reflect expenses, reduce the need to write journal entries to adjust project expenses and record liabilities, and greatly reduce the possibility of omitting a liability.
- ❖ Coordinated and facilitated the annual fiscal year audit fieldwork. Upon 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 33rd consecutive year.
 - ❖ For the seventh year, spearheaded all financial oversight and funds management aspects of the annual Glendale Heights Fest event, including orientation and training, post event reporting, evaluation and follow up. The event brought in just over \$425 thousand dollars.
 - ❖ Completed and filed the annual fiscal year 2016 Village Budget with the Government Finance Officers Association and received the Distinguished Budget Presentation Award for the fourth consecutive year.

- ❖ Prepared and facilitated Village Board approval of the 2016 Tax Levy, and the 13 companion levy and levy abatement ordinances. The 2016 tax levy rate is relatively equal to the prior year, and the tax dollars levied continue to remain near 2008 levels.
- ❖ Completed the implementation of the Local Debt Recovery program in March and submitted 4,083 claims for outstanding parking tickets, which totaled \$226,165.19. Of this amount, 70% of the claims, or 2,851 tickets, were matched to a taxpayer record.
- ❖ Redesigned invoicing workflows for compliance tickets and liens by training staff and implementing existing features in the Community Development module within Naviline. These workflow changes eliminated duplicitous processes, expedited the billing process, centralized data and reduced the reliance and maintenance of external sources of data.
- ❖ Coordinated and facilitated the annual fiscal year audit fieldwork. Upon 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 sixth year, spearheaded all financial oversight and funds management aspects of the annual Glendale Heights Fest event, including orientation and training, post event reporting, evaluation and follow up. The event brought in just over \$402 thousand dollars.
- ❖ Completed and filed the annual fiscal year 2015 Village Budget with the Government Finance Officers Association and received the Distinguished Budget Presentation Award for the third consecutive year.
- ❖ Prepared and facilitated Village Board approval of the 2015 Tax Levy, and the 13 companion levy and levy abatement ordinances. The 2015 tax levy rate declined slightly from the prior year, and the tax dollars levied continue to remain at 2008 levels.
- ❖ Completed another season of the Senior Citizen Utility Tax Rebate Program; processing a total of 226 rebate applications, up 10% from last year's total of 206.
- ❖ Implemented Cognos reporting, which was utilized across the organization for ACA reporting and monitoring, preparing Employee Benefit Statements, assisting in preparing utility billing letters, and in replacing the process to prepare a manual aging report of outstanding invoices.

FY 2017/18 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

- ❖ Demonstrate proficiency in financial management by attaining the Certificate of Achievement for CAFR and Distinguished Budget Award

Goal #2: Obtain a "clean" audit management letter opinion in conjunction with the completion of the FY 2017 annual independent audit.

Goal #3 Implement Internal Efficiencies by continuing to review, enhance and/or implement operational efficiencies, aimed at reducing redundancy, improving communication and centralizing and protecting information.

- ❖ Continue efforts to collaborate with Human Resources and Payroll to implement software functionality that will eliminate duplicative record keeping, enhance document workflow, and streamline the calculation of salary and fringe estimates for the annual budget.
- ❖ Continue to work within other Village departments to re-engineer manual processes to reduce the reliance on external systems to perform core functions, streamline operations, and reduce processing costs by documenting end-to-end existing and new workflow processes.
- ❖ Provide on-site training sessions on accounting procedures to individuals involved in front-line accounting functions and supplement the training with a comprehensive procedures manual.
- ❖ Begin planning phases to implement a fully integrated electronic time-keeping system, which will reduce overhead costs associated with manual time calculations, improve workflow, and greatly decrease revisions and reclassifications of time coding errors inherent in manual record keeping.
- ❖ Implement the Asset Management Plus module in H.T.E., which was procured by Purchasing for no cost, that will automatically generate a capital or controlled asset record based upon selections made in the Purchase Order process. This enhancement will greatly reduce a very time consuming task associated with manually tracking capital items, maintaining custody records of assets, calculating depreciation, recording gain or loss of disposals, and accurately recording the book values of capital items.

- ❖ Implement Laserfiche integration within H.T.E. to streamline Accounts Payable entry and centrally store supporting financial records within the accounting software.

- ❖ Continue work to revise daily receipt reconciliations to expedite month-end close to 10 business days.



Goal #4 Support Green Initiatives

- ❖ Reduce the amount of paper consumed by 10% by training staff to spool reports (print as a PDF) rather than print the actual report.
- ❖ Implement new technologies to reduce the reliance on manual systems, ensure security of sensitive data through a centralized collection and storage process, and enhance the user experience of H.T.E.

Goal #5 Complete and implement Village issued credit card policies and guidelines.

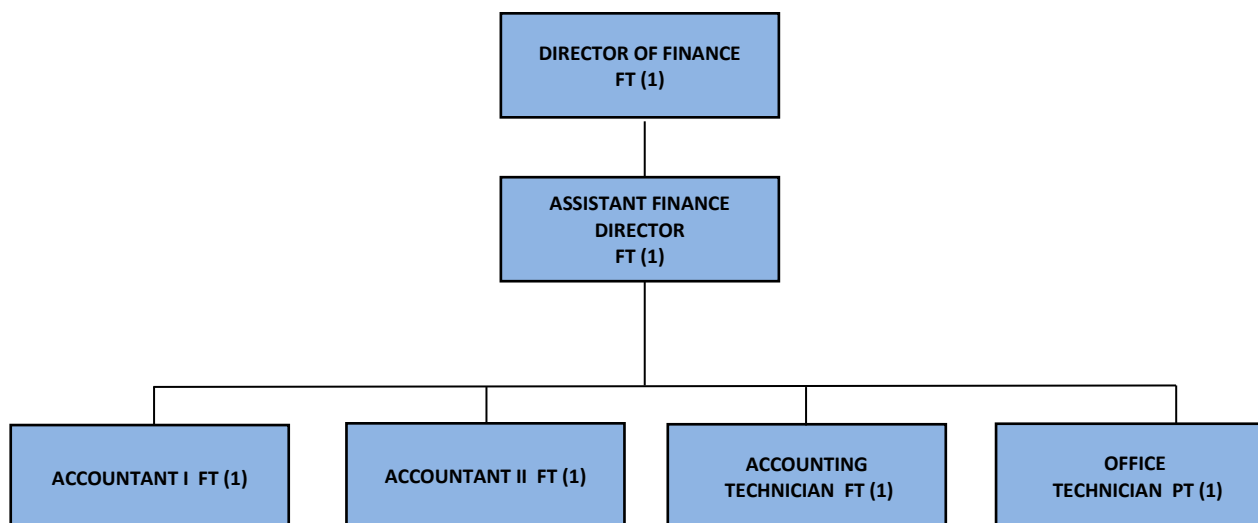
Goal #6 Complete and implement Fringe Benefit taxation policies and guidelines.

Goal #7 Update the Village's Investment Policy.

PROPOSED FINANCE BUDGET WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Finance				
Personal Services	406,894	358,140	350,605	327,985
Operating	43,505	59,219	53,660	37,187
Capital	0	0	0	0

FY 2017 / 2018
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 and 1 Part-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

\$964,196

ANNUAL EXPENSES BY DIVISION

DIVISION	2015/16 ACTUAL	2016/17 BUDGET	2016/17 ESTIMATED	2017/18 BUDGET	% CHANGE
Administration	321,810	347,560	347,114	363,870	4.7%
Information Services	447,632	504,540	473,880	600,326	19.0%
TOTAL DIVISION	769,442	852,100	820,994	964,196	13.2%

SIGNIFICANT ACCOMPLISHMENTS IN FY 2016/17

The Department of Administrative Services provides support and services to Village residents and businesses, while also supporting various internal operational needs of all Village Departments.

WATER BILLING

The Division of Water Billing is responsible for the processing and receipt of payments of water bills for residential, commercial and industrial water customers of the Village. A critical component of the water billing process is the monthly collection of water usage for each account to allow accurate billing to each of our customers. During the past year, the water billing staff has scheduled 1,379 service appointments to make certain meters are operational and collection of customer's water usage is accurate. Our dedicated staff continues to monitor meter reports to ensure meters are working properly and accurately. During the 2016 calendar year, the Village collected meter reads and recorded water usage by our customers totaling 820 million gallons, and prepared 79,868 customer invoices. The actual cost of water paid for during 2016 by the Village to the DuPage Water Commission totaled just over \$4.1 million. The Village encourages all water customers to be alert to potential water leaks within their homes and business, and to practice water conservation measures, which can be found on the Village website.

LICENSING

The Division of Licensing is responsible for the issuance and annual renewals of business licenses, vehicle stickers, pet licensing, garage sale permits and processing of real estate transfer

stamps. They also assist customers and callers to obtain answers to questions pertaining to the Village, and then directing them to the proper departments for further assistance. In 2016, the division successfully aligned Animal License Registration with our Vehicle Sticker Licensing System to encourage all pet owners to register their cats and dogs with the Village as required by Village Ordinance. This effort is to assure all lost pets are returned to their owners.

In 2016, the Village issued 21,305 vehicle stickers to residents and businesses, 390 garage sale permits, 912 animal tags and issued 884 real estate transfer stamps. Vehicle sticker applications will be mailed to homes in May. We encourage everyone to purchase your stickers early by mail or in-person to avoid long lines as we near the due date.

INFORMATION SYSTEMS

Over the past year, the Village's technology has continued to expand at an accelerated pace, and is a critical core function supporting all Village operations. The Division of Information Systems works behind the scenes to support all Village Departments for hardware, such as desktop and laptop computers, police mobile terminals, telecommunication systems and devices, and a wide variety of software programs vital to operations. As technology infrastructures remain a prime target for malicious attacks, the Village continues to invest and take strong measures to improve our network security to protect our data against unauthorized access and potential data loss. The Village has improved and augmented our security with the replacement and upgrade of our network firewall, web filters and antivirus products. Additional protection efforts include the removal of older software programs and internal policy changes. In 2017, the division's primary goals will include further improvements with new network fiber connections, relocation of critical operations to a cloud solution to provide for further redundancy and disaster recovery, and improvements to our microwave network systems.

PURCHASING

The Division of Purchasing continues to support the overall procurement process within the Village. The primary duties and goals of the division is to ensure purchase of services and goods will be completed in a timely manner, at efficient costs, while ensuring legal regulations are followed. The Village utilizes various methods of purchasing including both centralized and delegation of decentralized authority for small and low dollar acquisitions. During the procurement process, each good or service is examined to determine the best price quotes, competitive sealed proposals or bids, request for qualifications and participation in joint cooperative government contracts. Please view the Village Purchasing web page for opportunities to participate in our competitive bid procurements, and the sale of Village surplus property currently underway.

ADMINISTRATIVE SERVICES - GOALS AND OBJECTIVES

FY 2017/18 GOALS AND OBJECTIVES

INFORMATION SYSTEMS DIVISION

Goal #1: Ensure network security

- The Village's Information Systems team will continuously monitor potential security threats and evaluate the needs of further upgrades.

Goal #2: Annual Computer Replacement

- Acquisition and installation of the new equipment within the 2017/18 budget document.
- Complete all purchases within the computer replacement program specific to user desktop and laptop units.

Goal #3: Exchange License Upgrades

- Upgrade the Microsoft Exchange software licenses for all Village users.
- Complete the server upgrade.

Goal #4: SunGard Cloud Migration

- Move the SunGard Financial System from a file server hardware located on Village Property, to a Cloud Solution maintained and secured by SunGard.

Goal #5: Connectivity to Public Works

- Replace the Dragonwave system with a higher capacity microwave system.

PURCHASING DIVISION

Goal #1: Revisions to the Purchasing Policy and Ordinance

- Seek approval of the necessary ordinances and completion of the updated Village purchasing policy.

Goal #2: Insurance Requirements

- Establish boilerplate insurance requirements that are in place for vendors that provide commodities, services, and construction elements to the Village.

WATER BILLING

Goal #1: Preparation of a Water Billing Policy Handbook

- ❖ Complete the Water Billing Handbook.
 - o Define procedures on various issues to guide situations that are handled within the Water Billing Division.

LICENSING OPERATIONS

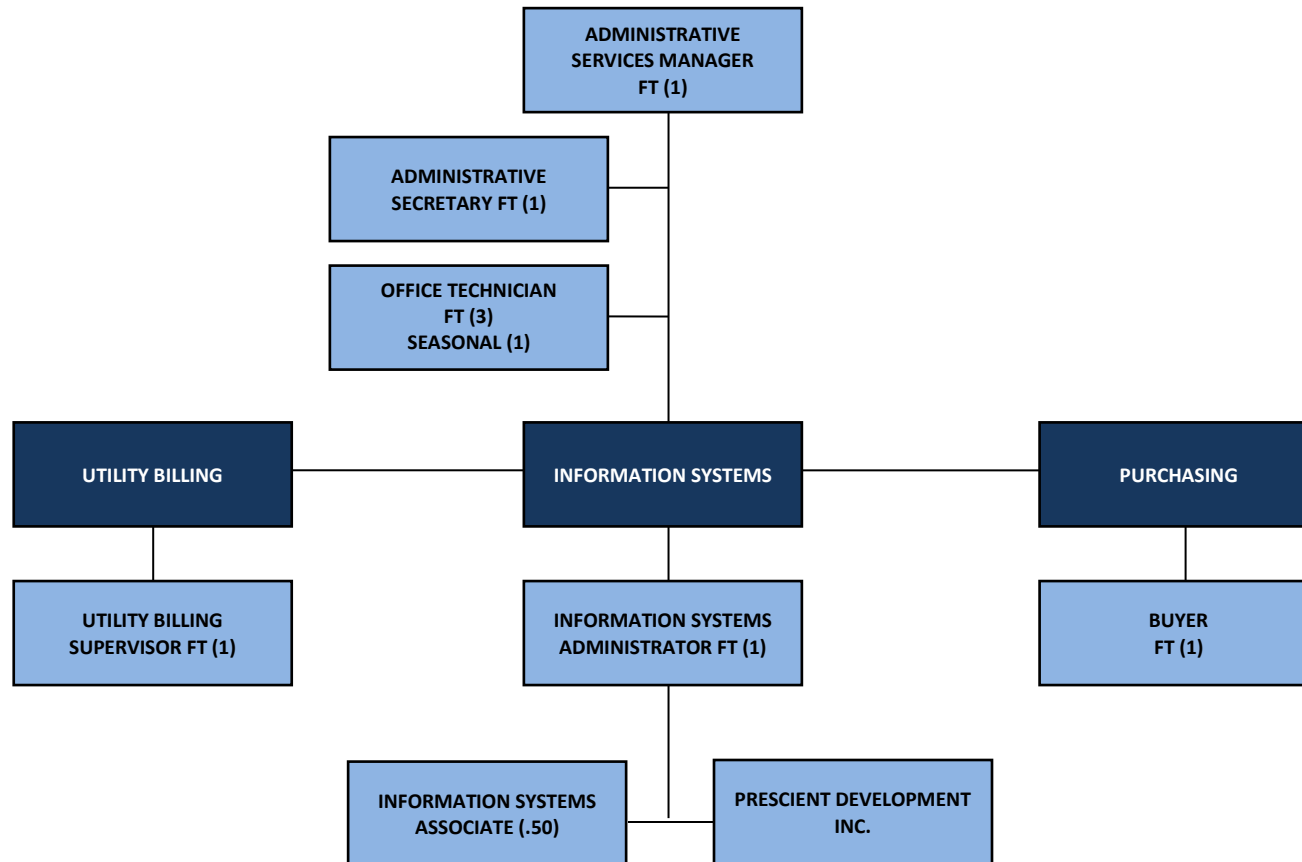
Goal #1: Animal Licensing

- Continue efforts to increase the number of licensed pets:
 - o Obtain rabies registrations from DuPage County to identify pet owners.

Goal #2: Vehicle License Registrations

- ❖ Increase vehicle license registration:
 - o Utilize the Secretary of State vehicle registration data to identify vehicles and owners who have not purchased the required license.
 - o All vehicles registered to the Village will be sent the proper form to purchase the license regardless if they have purchased a license in the prior year.
 - o Send a second and delinquent application to further license vehicles registered in our community.

VOGH BUDGET FY 2017/2018
FY 2017 / 2018
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 Seasonal and an Information Systems Associate that is shared with Administration.

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

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Administrative Services				
Personal Services	335,685	317,680	316,458	304,949
Operating	28,185	29,880	30,656	16,864
Capital	0	0	0	0

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 WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Information Services				
Personal Services	147,308	151,117	142,304	134,649
Operating	355,518	275,650	266,624	262,078
Capital	97,500	77,773	64,952	50,904

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, Redevelopment and Revitalization Committee, and Property Enhancement Committee.

TOTAL OPERATING BUDGET

\$1,070,366

ANNUAL EXPENSES BY DIVISION

DIVISION	2015/16 ACTUAL	2016/17 BUDGET	2016/17 ESTIMATED	2017/18 BUDGET	% CHANGE
Administration	480,941	565,913	525,643	590,697	4.4%
Inspection Services	337,099	430,958	389,744	479,669	11.3%
TOTAL DIVISION	818,040	996,871	915,387	1,070,366	7.4%

FY 2016/17 SIGNIFICANT ACCOMPLISHMENTS

ADMINISTRATION

The Community Development Department continued to focus on economic development and maintaining and improving property values. Staff worked with many new businesses that opened within the Village, including Panda Express, Sleep Number, Oval Fire Protection and others. Thirteen Plan Commission cases were reviewed and processed. The nuisance ordinance was revised and incorporated into the crime prevention partnership program to ensure that both property owners and renters understand the laws and regulations within the Village, and parties will be held accountable for nuisances.

INSPECTION SERVICES

Staff improved the rental license program to track rental property more efficiently. The Administrative Adjudication process was also improved to allow more efficient tracking and payment of fines. Although staff works with owners to achieve compliance, 427 citations were issued and processed. Staff licensed and inspected over 2,302 single-family rental homes,

inspected multi-family apartments, conducted real estate transfer inspections and issued 2,303 building permits. Additionally, staff issued contractor's licenses, processed utility permits and responded to Freedom of Information Act requests. Staff also proactively conducted code enforcement, responded to service requests, and responded to emergency call-outs from the Police Department.

FY 2017/18 GOALS AND OBJECTIVES

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

- Focus economic development efforts along the North Avenue corridor.
- Prepare an economic development strategy to encourage high quality development along North Avenue.
- Continue meetings with shopping center owners to encourage occupancy and property upgrades.

Goal #2: Improve the rental license, nuisance regulations and crime prevention and Program

- Improve the rental licensing policies to better identify and track rental property.
- Work with the Finance Department to create invoice system for rental properties to better track nonpayment.
- Provide landlord training on the Crime Prevention Program.
- Work with the Police Department to implement the Nuisance Ordinance.

Goal #3: Improve overall department efficiency, effectiveness and consistency.

- Continue to 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 procedures for the business license review process to ensure consistency.

Goal #4: Use technological resources to improve department effectiveness and efficiency.

- Improve Village staff, elected officials and the public's access to information.
 - Review archived permits to prepare them to be closed and scanned.
 - 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.
 - Continue to transfer microfiche to laserfiche so that all archived documents will be in one location. 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 #5: Improve code enforcement program throughout the community, with a strong focus educating the public on property maintenance standards.

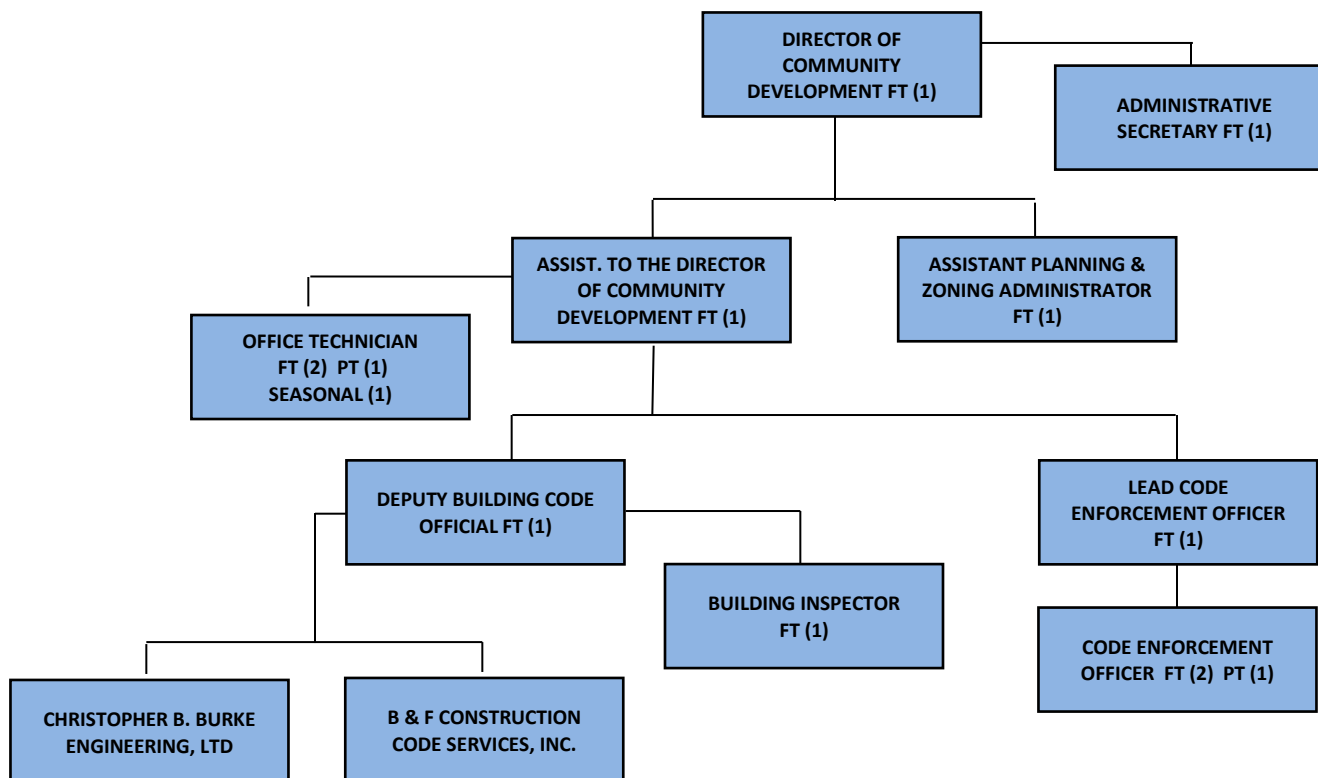
- Minimize code enforcement issues by improving providing information to the public.

Prepare newsletter articles to advise the public about key code requirements such as grass cutting and obtaining permits.

FY 2017 / 2018

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 with 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 maintains oversight of the entire Department, Planning, Zoning, Economic Development and office services. The Inspection Services Division consists of the Building, Rental, Real Estate Transfer, Crime Prevention and Code Enforcement. The Inspection Services Division inspects and enforces regulations related to construction, rental, real estate and property maintenance. The Division is also responsible for Crime Prevention Partnership and Administrative Adjudication. Two contracted service providers assist the Department. Christopher B. Burke Engineering performs engineering plan review and inspections. B & F Construction Code Services, Inc. assists with commercial building plan review and inspection. Community Development is the staff liaison to advisory boards and commissions composed of citizens appointed by the Village for a specified number of years. These advisory boards include the Plan Commission, Redevelopment and Revitalization Committee, and Property Enhancement Committee. Total number of employees: 11 Full-Time, 2 Part-Time and 1 Seasonal. 176

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 WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Community Development Administration				
Personal Services	520,549	504,902	473,106	442,853
Operating	70,148	61,011	52,537	38,087
Capital	0	0	0	0

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 WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Community Development Inspections				
Personal Services	443,832	393,849	353,898	321,761
Operating	35,837	37,109	35,846	15,339
Capital	0	0	0	0

PUBLIC WORKS

The Public Works Department is divided into four divisions; Engineering, Administration, Streets, and Fleet Maintenance. 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.

Some or parts of the divisions in Public Works are funded by the General Fund. The General Fund department funding is categorized into four segments; Engineering, Administration, Streets, and Fleet Maintenance.

TOTAL OPERATING BUDGET

\$2,193,596

ANNUAL EXPENSES BY DIVISION

DIVISION	2015/16 ACTUAL	2016/17 BUDGET	2016/17 ESTIMATE	2017/18 BUDGET	% CHANGE
Engineering	38,499	60,648	59,045	58,759	(3.1%)
Administration	172,877	180,897	175,597	184,897	2.2%
Streets	1,391,274	1,592,142	1,577,075	1,586,056	(0.4%)
Fleet Maintenance	316,112	355,589	329,901	363,884	2.3%
TOTAL DIVISION	1,918,762	2,189,276	2,141,618	2,193,596	(0.2%)

SIGNIFICANT ACCOMPLISHMENTS IN FY 2016/17

STREETS DIVISION

Local road infrastructure was improved throughout the Village as part of the in-house road program overlaying Westchester Drive, Altgeld Avenue, Van Meter Court, Jamison Drive, and Hilldale Lane. The project involved the removal and replacement of deteriorated and structurally damaged curbs and sidewalks along with base repairs to the roadway before the new surface layer was applied. This year's in-house road program involved the repaving of over 6,300 square yards of surface roadway. In 2016, a crack sealing project was undertaken on approximately 70 roadway segments throughout the Village. This will help prolong pavement life expectancy.

Street Division Staff responded to 20 snow and ice events throughout the winter season plowing and de-icing 76 center lane miles of roadway and 147 courts. The Street Division also

responded to 12 separate flood control events including clearing of storm inlets and streams to alleviate standing water on roadways.

UTILITIES DIVISION

The Village's water infrastructure was improved in 2016 through rehabilitation of the Brandon Court Elevated Water Tower. This is a 1,000,000 gallon elevated storage tank, which services approximately 33% of the water system. Work included sandblasting and repainting the exterior and interior of the tank, various remedial repairs and the installation of a new mixer system to help improve water quality. Utilities Division staff continued to perform maintenance to the water infrastructure including hydrant maintenance, valve repair, pump station maintenance and Illinois Environmental Protection Agency (IEPA) mandated sampling. I am pleased to report that all IEPA sampling undertaken in 2016 resulted in no violations or water quality issues. Improvements to the Village's sanitary sewer distribution system continued this year with the rehabilitation of the lift station located at 521 North Avenue, which was retrofitted with submersible pumps. The upgrades to this station will reduce confined space entries by maintenance staff, as well as increase energy efficiency through the use of new energy efficient pumps and equipment. Additional maintenance work was undertaken to the public sanitary sewers including the televising of approximately 50,000 ft. of sewers in the North Avenue Catchment Area. In the spring of 2017, an Inflow and Infiltration (I&I) Study will be performed, which will identify sources of structural defects.

WATER POLLUTION CONTROL FACILITY (WPCF)

The Village's Water Pollution Control Facility (WPCF) processed over one billion gallons of wastewater in 2016 within IEPA guidelines and regulations. The WPCF, considered an exemplary plant by peer review publications, has continually operated well above the expected guidelines. The plant completed an industrial user inventory as part of a condition of its IEPA Discharge Permit. The study ensured that all local businesses follow federal and local regulations when discharging wastewater into the Village's collection system. The inventory also provides the mechanism for the Village to establish best management practices in processing conventional and industrial discharges into the wastewater stream. In 2017, the Village will undertake a Phosphorus Optimization Plan and a Phosphorus Feasibility Study. These projects are also required as a condition of the Village's IEPA Permit for wastewater discharge. The projects will provide solutions for the future removal of phosphorus from the plant's discharge.

FLEETS DIVISION

The Fleets Division had a very productive year in 2016 maintaining over 300 vehicles and pieces of equipment. The division ensures all Village Departments have vehicles and equipment necessary to perform required tasks on a daily basis. The Fleets Division minimizes the frequency of these breakdowns through a preventative maintenance program. In 2016, the division performed an average of 112 preventative inspections per month. During these

inspections, the entire unit is carefully checked and any deficiencies are addressed. The division has succeeded in extending the life of many of the larger and more expensive vehicles through this carefully calculated program. The Fleets Division is consistently seeking alternative methods to reduce the costs of fleet operations. In 2016, the division procured a new Peterbilt tandem dump truck to be used as a primary plow truck. This truck has a stainless steel dump body. Delivery of this new truck is expected in early Spring of 2017. By using stainless steel, the life expectancy is extended and the trade-in value will increase. Another cost savings approach was implemented this past year with smaller dump trucks used by multiple departments and divisions. The Village will be replacing four dump bodies, in poor condition, with new stainless steel dump bodies. By retrofitting the trucks, the lifecycle of all these units will be extended by another 10 years, greatly reducing the cost expenditure incurred by the purchase of new trucks.

ENGINEERING DIVISION

The Engineering Division ensures the Village upholds all local, state and federal mandates, including storm water management compliance, and erosion control inspections on active construction sites. In 2016, the division reviewed over 176 permit applications including engineering drawings and storm water reports. The division provided contract supervision and construction observation for large road projects. One such project was the reconstruction of Fullerton Avenue, east of Glen Ellyn Road, ending at Liberty Drive. Fullerton Court was also resurfaced as part of this project. This project involved road reconstruction with curb and sidewalk repair. A Community Development Block Grant (CDBG) provided \$400,000 of the funding to assist the Village with this project.

Another large road project successfully completed last year was the Village's Leslie Lane Storm Sewer Relief and Paving Project. The project involved the installation of a storm sewer that provides significant flood relief during major storm events. To help fund this project, the Village applied for a storm water grant and received approximately \$165,000 of funding from DuPage County Stormwater Management. Construction of the North Avenue Flood Alleviation Project will commence in the spring of 2017. Funding for this project has been made possible due to the Village successfully receiving a FEMA Grant and a CDBG-DR (Disaster Recovery) grant, totaling just under \$1.46 million. Once constructed, this improvement will relieve flooding in and around the North Avenue and James Court corridor.

In September of 2016, the Village was awarded a \$400,000 grant from DuPage County's CDBG-DR to improve drainage to the downstream outfall of the North Avenue Flood Alleviation Project of the East Branch Tributary 2 creek. This creek, located at the rear of the Menards store and flows through wooded and wetland property towards Glen Ellyn Road, is heavily silted and impedes flow. The grant will desilt the creek and allow for improved drainage, including benefiting the North Avenue Flood Alleviation Project. In addition, the Village was also awarded another \$400,000 grant from DuPage County's CDBG-DR for drainage improvements in and around the former Salt Creek BBQ in the Glendale Square Shopping Mall. Public Works staff successfully applied for a Surface Transportation Program (STP) grant through the DuPage

Mayors and Managers Conference for the rehabilitation of Fullerton Avenue from Bloomingdale Road to Glen Ellyn Road. The Village has received approval for over \$830,000 in grant funding towards this project, which is expected to be constructed in 2018.

Finally, the Village continues to seek energy efficient ways to improve the environment, and save taxpayers' dollars. The Department of Commerce and Economic Opportunity (DCEO) has approved a project to replace all Village street owned lights with new LED light fixtures. Staff applied for DCEO incentives, which are estimated to be just over \$200,000 in grant funding. The project will commence in March and be completed in early May 2017. The new LED lights will be an energy savings to the Village of around 75% of its current power consumption, with an annual savings predicted of around \$35,000 in electricity charges.

GOALS AND OBJECTIVES FY 2017/18

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.
 - 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: Participate in Conferences and Training Programs for professional development

and to the benefit of the Village through the provision of sound engineering services.

- ❖ Attend Training Sessions to receive and maintain licenses and accreditations
 - Assistant Village Engineer will attend review class and take exam to become CPESC (Certified Professional in Erosion and Sediment Control).
 - Attend IAFSM Conference to maintain CFM (Certified Floodplain Manager accreditation).
 - Attend various training classes to receive continuing education and professional development hours to maintain professional engineering license

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.
 - 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 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.
 - Repetitive, returned vehicles are investigated and resolved by Lead Mechanic on occurrences of 2 or more within a 14-day period.
- ❖ Develop a GPS monitoring system to achieve optimum personnel and fleet allocation.
 - Integrate turn-by-turn capable system to improve route efficiency.
 - Monitor and record location of the snow and ice Fleet to ensure appropriate service delivery.

Goal # 2: Ensure all tools and equipment are in good working order, kept current and up to date, and a program of replacement is developed.

- Develop a checklist of all equipment with categories of excellent, good, fair or poor.

- Assign one staff member to perform a weekly inspection of Fleets Division owned tools and equipment to include condition.
- Involve all staff members on projects, break down tasks and assignments for staff to accomplish.
- Prioritize repairs and replacement of equipment.
- Develop a five year plan of larger purchases (>\$1000.00) within the Fleets Division.

Goal #3: Develop Policies and Procedures to improve fiscal responsibility by all Fleets employees.

- ❖ Execute the annual budget responsibly.
 - Monitor and control overtime.
 - Price shop on parts and inventory to ensure competitive pricing.
 - Perform a self-audit of the Division inventory, to be performed in a rotating manner with staff.
- ❖ 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.

STREETS DIVISION

Goal # 1: Improve safety for residents and employees alike, in all Public Works Service Areas.

- ❖ Improve Pedestrian Safety throughout the Village.
 - Undertake an ADA Transition Plan for the Villages sidewalks.
 - Identify all remedial sidewalk work and update database to track and record conditions.
- ❖ Improve Street Lighting in the Village.
 - Identify locations of lighting deficiencies and install additional street lighting where needed.
- ❖ Improve and Maintain Village Streets.
 - Survey all streets on an annual basis for permanent/temporary patch repairs.

Goal # 2: Improve service delivery across all areas of Public Works operations.

- ❖ Provide an initial response within 2 days of receipt, and a substantive response

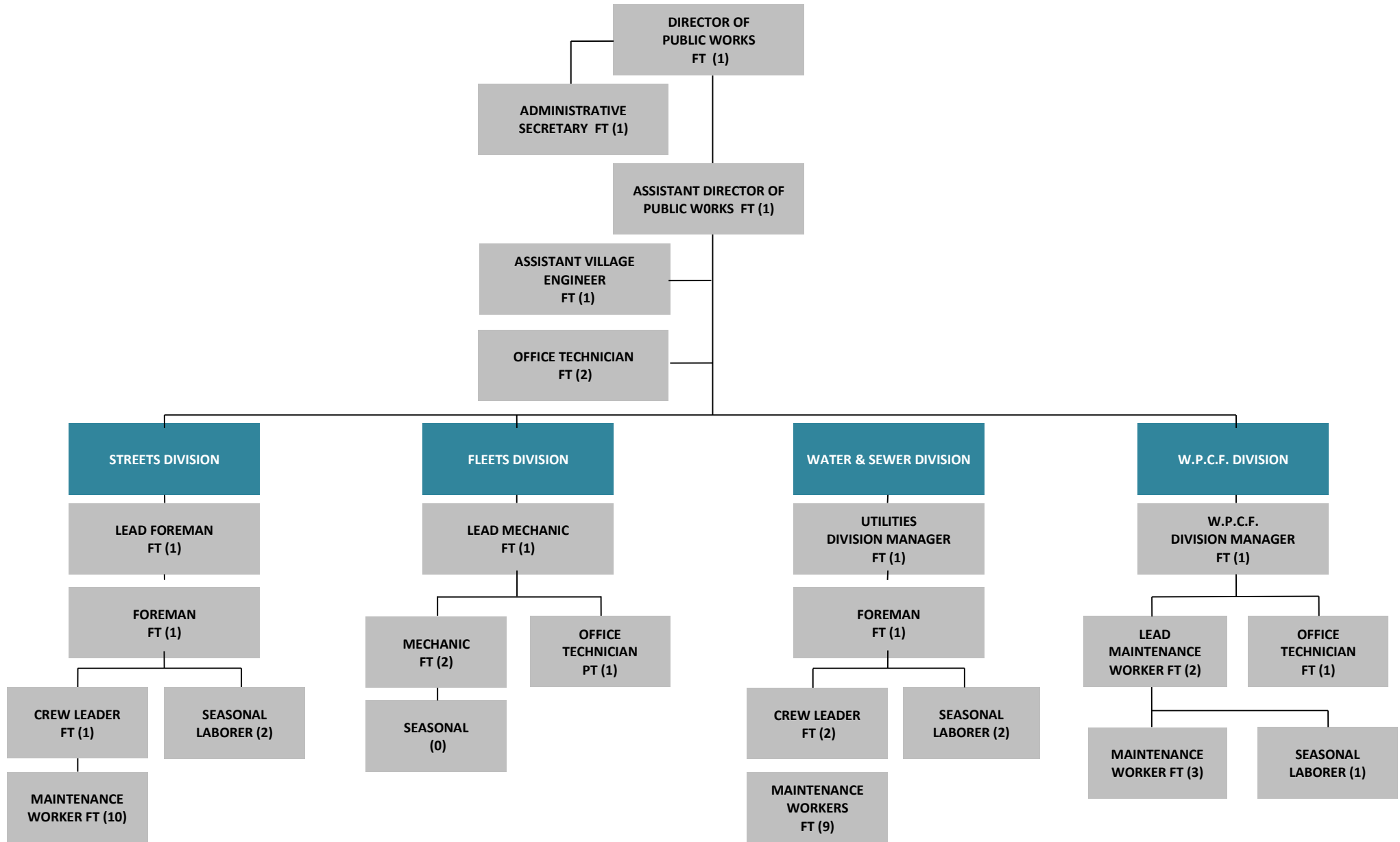
within 7 days of receipt of All Work Orders/Complaints.

- Streets Division Supervisor/Foreman to check Public Works database every morning for status of reports.

Goal #3: Develop policies and procedures to improve financial responsibility in all areas of Public Works.

- ❖ Develop an Anti-Icing Program to lower the consumption of roadway salt.
 - Pursue the use of anti-icing liquid/salt brine to pretreat roadways prior to winter storm events.
 - Street Division will utilize liquid salt brine in conjunction with roadway salt during snow removal operations to lower chloride consumption.

FY 2016 / 2017
 VILLAGE OF GLENDALE HEIGHTS
 PUBLIC WORKS



The department of Public Works is organized into four divisions: Street, Water & Sewer, Fleet Maintenance and Water Pollution Control Facility. Each division is under the direct supervision of the Director of Public Services 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: 42 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.

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

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.

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 WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Public Works Administration				
Personal Services	174,937	173,287	169,425	163,553
Operating	9,960	7,610	6,171	9,324
Capital	0	0	0	0

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

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Public Works Engineering				
Personal Services	52,724	50,498	50,312	24,149
Operating	6,035	10,150	8,732	14,349
Capital	0	0	0	0

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 WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Public Works Streets				
Personal Services	1,160,296	1,130,372	1,070,681	1,027,773
Operating	405,760	451,651	288,166	358,831
Capital	20,000	10,119	218,228	4,669

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 WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Public Works Fleets				
Personal Services	225,459	224,024	215,262	209,715
Operating	138,425	131,565	114,639	106,397
Capital	0	0	0	0

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

\$2,483,526

ANNUAL EXPENSES BY DIVISION

DIVISION	2015/16 ACTUAL	2016/17 BUDGET	2016/17 ESTIMATED	2017/18 BUDGET	% CHANGE
Parks & Grounds	1,341,107	1,338,515	1,295,048	1,392,512	4.0%
Forestry Operation	73,559	235,185	77,945	78,800	(66.5%)
Building Maintenance	833,099	943,093	921,894	1,012,214	7.3%
TOTAL DIVISION	2,247,765	2,516,793	2,294,887	2,483,526	(1.3%)

SIGNIFICANT ACCOMPLISHMENTS IN FY 2016/2017

PARKS DIVISION

The Parks Division is responsible for maintaining over 254 acres of parkland, 7,000 trees and more than 20 sports fields and playgrounds. In 2016, the division completed several park improvement projects. The Camera Park basketball court has been repainted and seal-coated. The tennis courts at Nazos and Ollman Parks were resurfaced. At Nazos Park, a new playground structure was selected to update the Parks play area for kids ages 5 to 12. This new play structure was installed with the assistance of the Parks Division, Glenside Fire Protection District, Bloomingdale Fire Protection District and other members of our community. The hard work put forth by the community to help install this playground is a great example of people working together to do great things.

Several other parks also received updates in terms of new playground features and walking path amenities as the Village Board continues to work towards creating better play facilities for the residents of Glendale Heights. More good news is in store for 2017 as Mill Pond and Siems Parks will receive new playground structures that are partially funded by a \$40,000 grant. In addition, Gladstone and Ollman Parks will also be enhanced with new structures to continue the Village Board's goal. Other upcoming improvements include basketball court work at Siems and Pheasant Ridge Parks as well as walking path repairs and sealcoating at Gladstone, Nazos, Siems and Heritage Parks. Besides upgrading and revitalizing our parks, the Village Board has also approved funding to start rebuilding our urban forest after the devastating loss of over 3,000 trees due to the Emerald Ash Borer. Parkway tree planting will begin this spring and we look forward to placing beautiful trees back into our neighborhoods.

FY 2017/18 GOALS AND OBJECTIVES

Facilities Division

***Goal #1:** Improve the efficiency and implement cost savings at facilities throughout the Village.*

- Research different cleaning and other products to improve quality and implement cost savings.
- Have staff become more efficient in gathering materials for daily assignments.
- 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 MainTrac and use the information for future budgets.
- Work on establishing basic stock for regularly needed supplies.

Parks Division

***Goal #1:** To provide aesthetically pleasing and safe parks in an efficient manner.*

Complete an evaluation of all park playground structure and amenities.

- Determine if playground structure meets current ANSI standards.
- Make necessary repairs if possible.
- Make recommendations for improvements and upgrades.
- Update and maintain park and playground inspection sheets adding all new items.

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.

Continue to develop monthly and daily plans to utilize for management and staff so as to optimize efficiency.

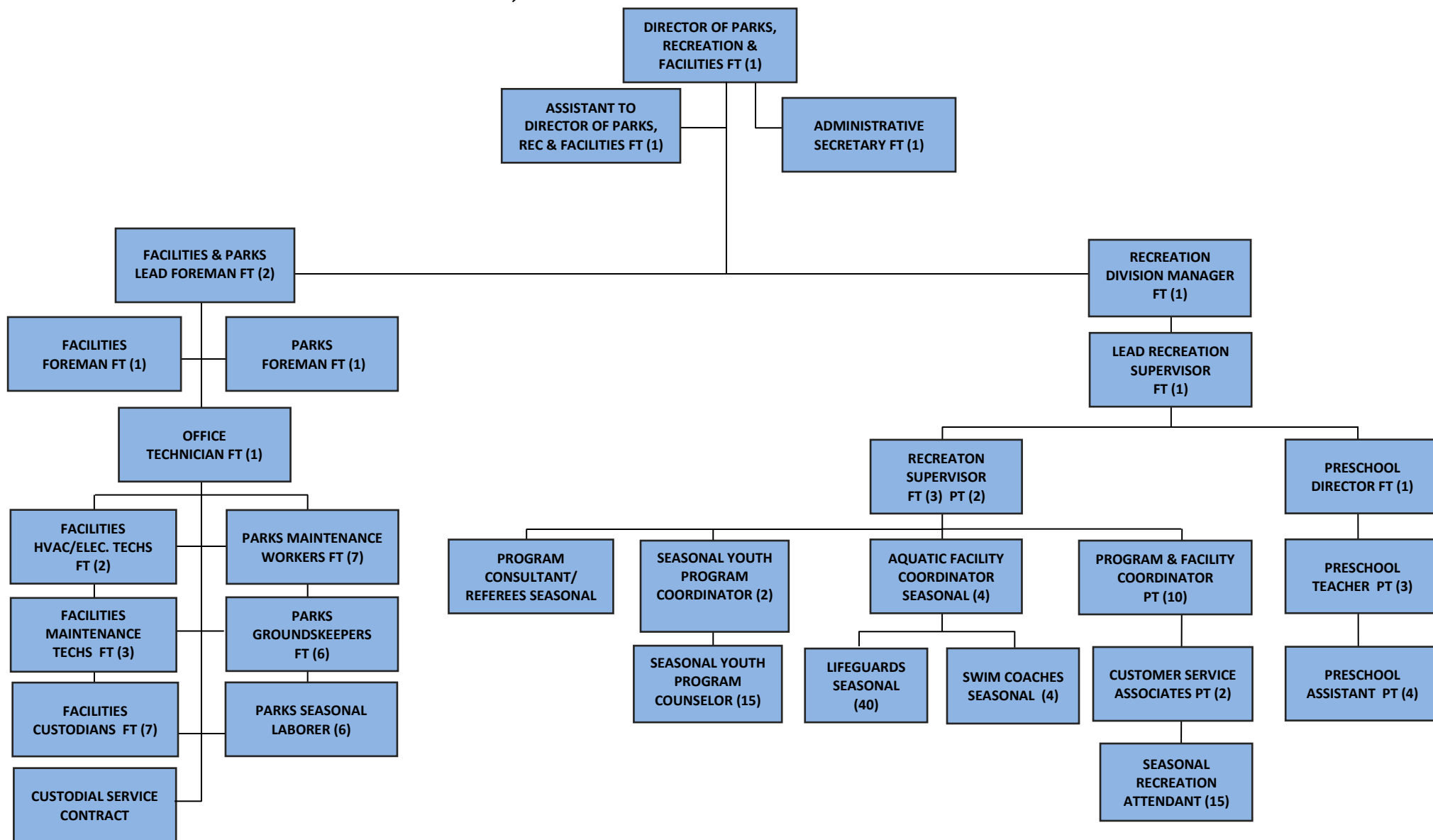
Goal #2: *To maintain and revitalize the Village's urban forest.*

- Provide training on the GIS Tree Maintenance Layer
- Maintain tree inventory and maintenance
- Establish a watering plan for all new trees that are planted in the Village

Goal #3: Continue to develop a plan to unify all Village informational signs including park signs.

- Develop a timeline to replace signs
- Install temporary or new signs at Mill Pond, Reskin and Gilberto Parks

FY 2017 / 2018
VOGH BUDGET FY 2017/2018
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: 39 Full-Time, 21 Part-Time and 86 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 WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Parks				
Personal Services	1,146,877	1,112,870	1,099,399	1,126,930
Operating	245,635	225,645	195,648	207,676
Capital	15,400	32,585	28,762	28,290
Forestry	63,400	202,600	49,183	51,768

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 WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Parks				
Forestry	63,400	202,600	49,183	51,768

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.

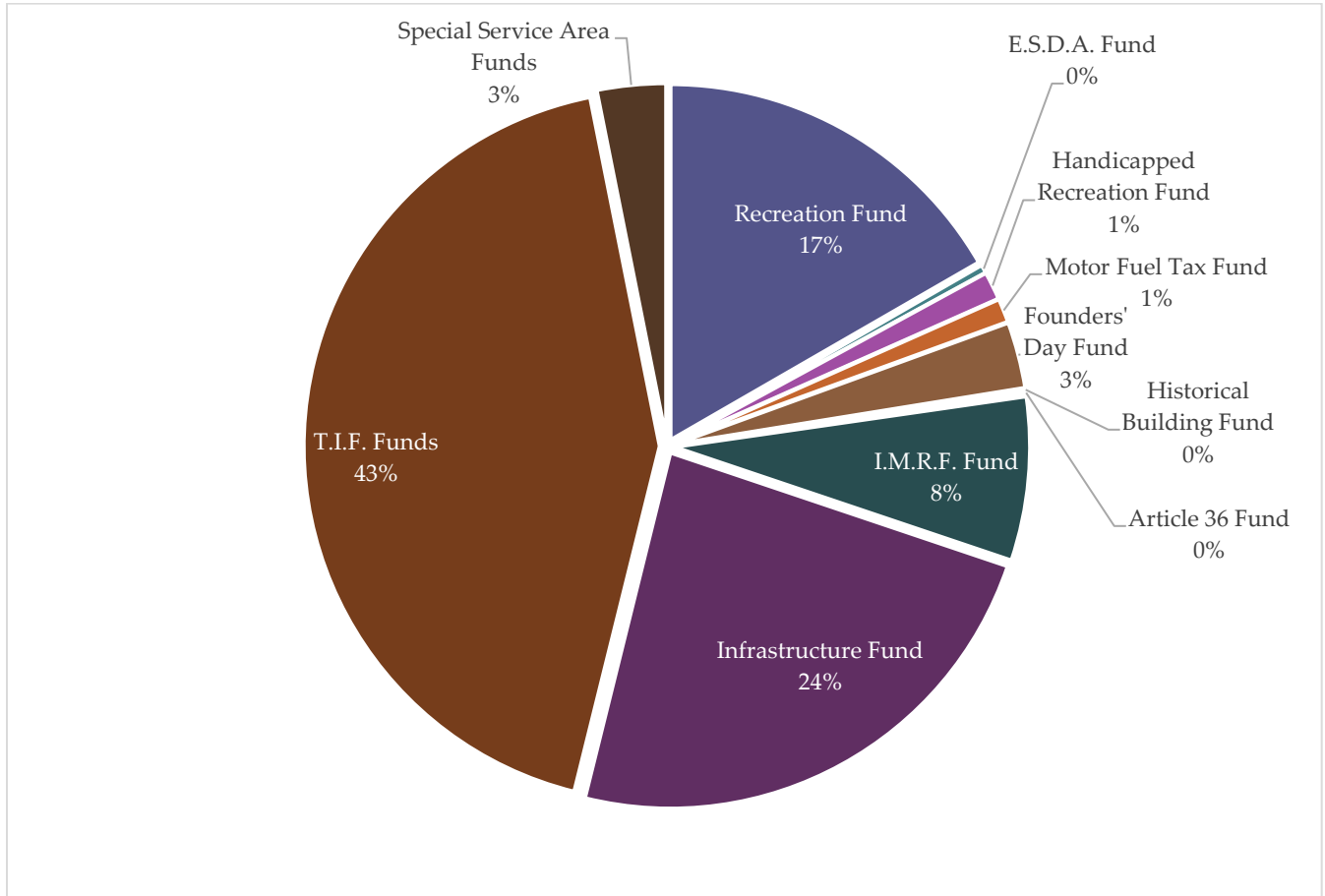
Building Maintenance Division is also responsible for the purchasing of Hazardous Material supplies, purchasing and maintenance of all physical fitness equipment, ordering and distribution of all custodial supplies, along with all invoices and payments associated with the operations of building maintenance.

PROPOSED BUDGET WITH ACTUAL HISTORY

General Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
Facilities				
Personal Services	790,474	771,446	756,023	704,676
Operating	221,740	178,547	165,872	128,423
Capital	0	0	0	0

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 22 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 \$2,406,440

ANNUAL REVENUE BY CLASS

ACCOUNT	2015/16 ACTUAL	2016/17 BUDGET	2016/17 ESTIMATE	2017/18 BUDGET	% CHANGE
Taxes	1,109,205	1,170,000	1,179,615	1,178,000	0.7%
Charges for Services/Other	1,072,239	1,145,863	1,198,474	1,222,200	6.7%
TOTAL REVENUE	2,181,444	2,135,863	2,378,089	2,400,200	3.6%

ANNUAL EXPENSES BY DIVISION

DIVISION	2015/16 ACTUAL	2016/17 BUDGET	2016/17 ESTIMATE	2017/18 BUDGET	% CHANGE
Administration	644,393	690,472	667,068	780,599	13.1%
Programming	439,814	522,880	431,057	571,129	9.2%
Preschool	125,910	128,520	131,588	131,798	2.6%
Aquatics	136,839	176,246	176,421	153,557	(12.9%)
After School/Day Camp	163,193	181,193	202,882	212,438	17.2%
Facilities	248,872	257,384	231,570	268,402	4.3%
Central Services	244,604	278,548	254,144	253,863	(8.9%)
Information Systems	20,544	27,675	27,686	34,654	25.2%
TOTAL DIVISION	2,024,169	2,262,918	2,122,416	2,406,440	6.3%

SIGNIFICANT ACCOMPLISHMENTS IN FY 2016/2017

The Recreation Division is responsible for public recreational activities. Its mission is to provide quality recreation, leisure services and facilities to Village residents.

RECREATION DIVISION

Each year the Recreation Division offers a wide variety of programs for all age groups from tiny tots to adults. The division strives to provide activities and programs that are affordable, fun and engaging in a safe environment. Throughout 2016, the division hosted 30 special events including our first Mother & Son Dance. Sixty-five new programs were offered including an indoor summer soccer league and expanded summer dance program offerings.

GH2O Aquatic Center hosted six special events, 14 parties and private rentals, and had over 25,000 visitors throughout the summer. Fitness membership retention efforts are going strong with a 20% increase in retained members from 2015. Annual memberships include free racquetball, six guest passes, discounted rates for additional family members and fitness classes.

The PATH (Play at the Hub) After School and Day Camp program continues to grow each year with 2016 having the highest enrollment to date. Residents are encouraged to take full advantage of this year-round program that offers well-planned activities, curricula and trips.

FY 2017/18 GOALS AND OBJECTIVES

Goal #1: Reposition the Glendale Heights Soccer program in the community.

- Develop and implement promotional timeline
- Create an adult soccer league
- Hold recreation-level tournament. Offer options for more youth players to find the appropriate level in instruction, recreation and competitive divisions

Goal #2: Standardize general programming offerings to improve patron satisfaction

- Review and redraft agreements with vendors and instructors
- Utilize vendor for tot classes
- Survey the current cooperative agreements with area park districts to ensure they are best fit

Goal #3: Improve fitness services

- Conduct survey for fitness members to measure customer satisfaction
- Create a “welcome” packet for interested and new members
- Post signage in fitness center
- Hold two (2) member retention initiatives

Goal #4: Connect with local businesses

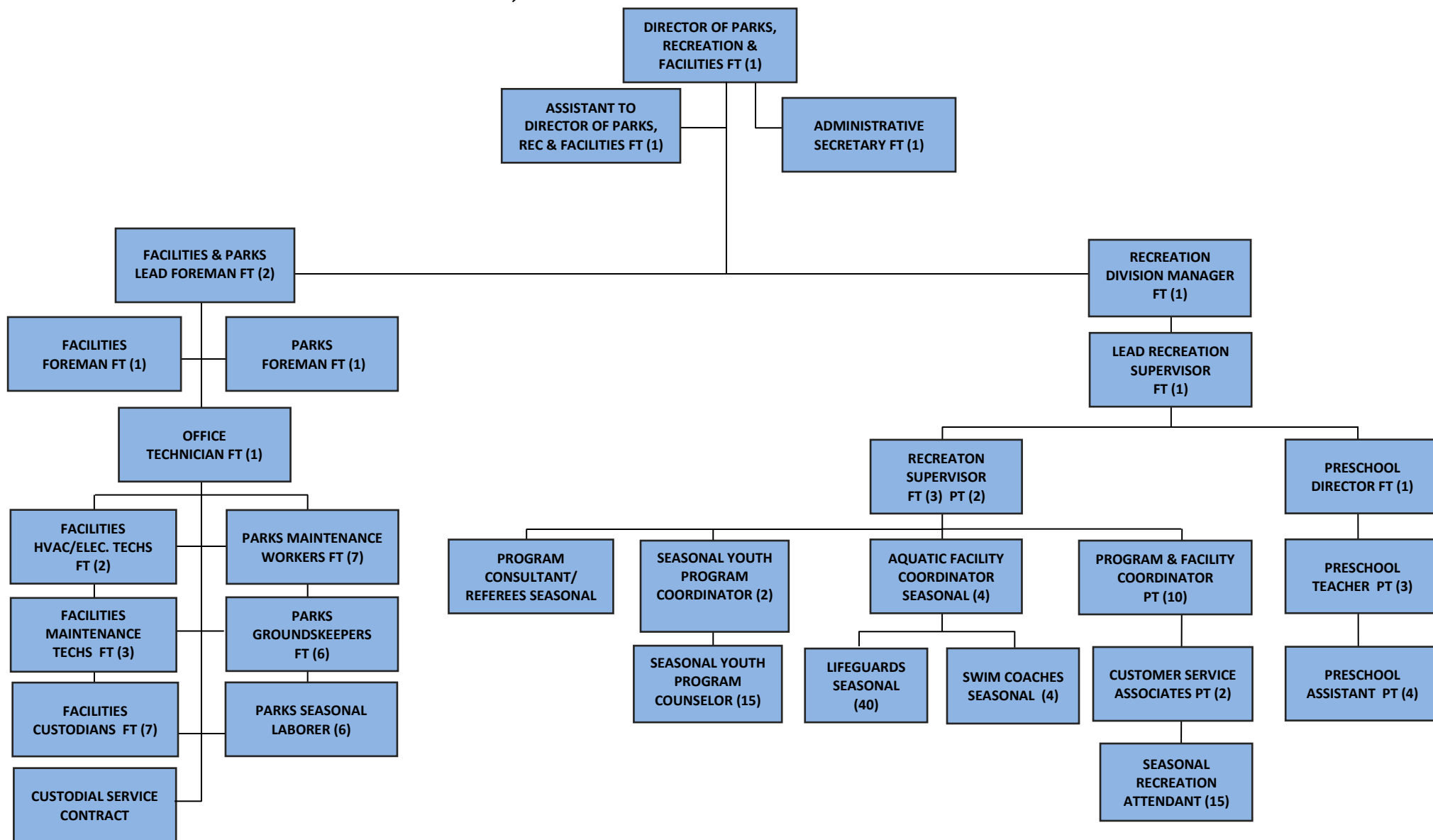
- Create corporate fitness membership package
- Promote corporate fitness membership offerings

- Introduce adult leagues to local businesses
- Create sponsorship package
- Promote sponsorships to local businesses

Goal #5: Standardize concession operations

- Route operations to one Supervisor
- Choose best vendor for efficient product distribution
- Inventory equipment and purchase necessary equipment
- Use Rec Trac to better plan out ordering needs

FY 2017 / 2018
VOGH BUDGET FY 2017/2018
VILLAGE OF GLENDALE HEIGHTS
PARKS, RECREATION AND FACILITIES



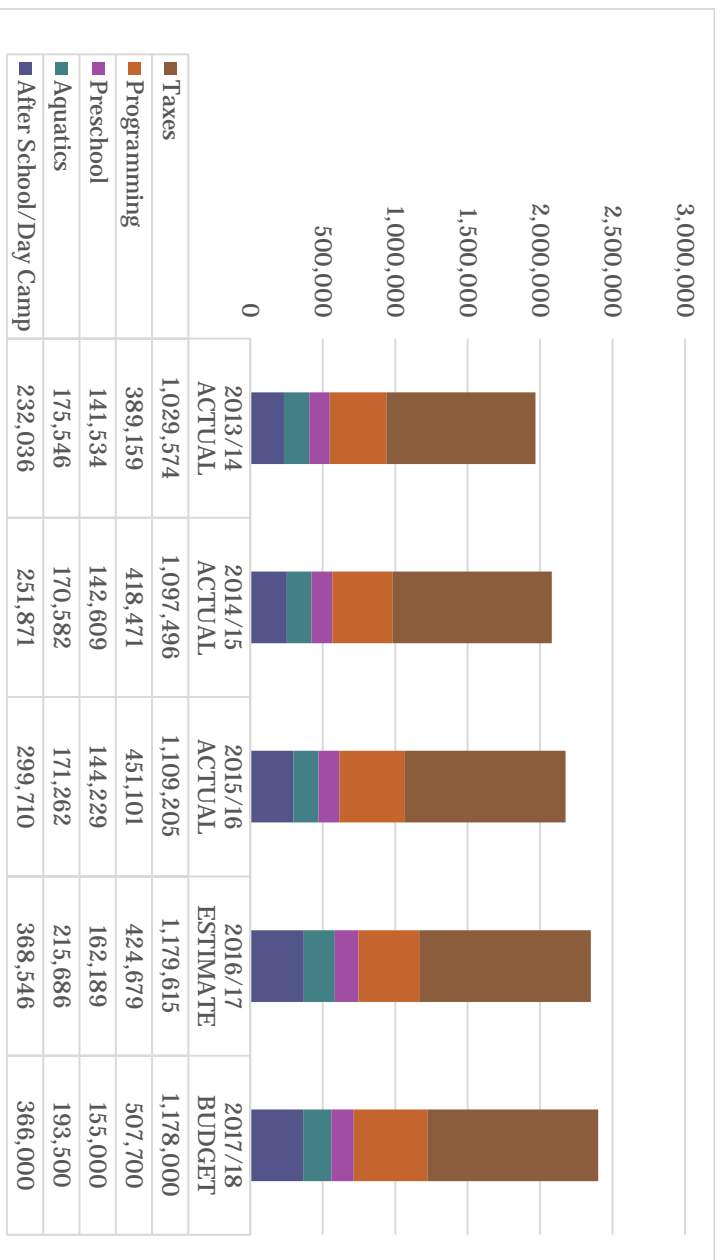
Parks & Recreation's purpose is to guide, assist, and provide direction to staff in meeting the following mission statement: To enrich the quality of life of the community by 1) identifying community needs, 2) mobilizing resources for community action, 3) facilitating growth and recreational opportunity, 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: 39 Full-Time, 21 Part-Time and 86 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.

Recreation Fund Revenue Five (5) Year History



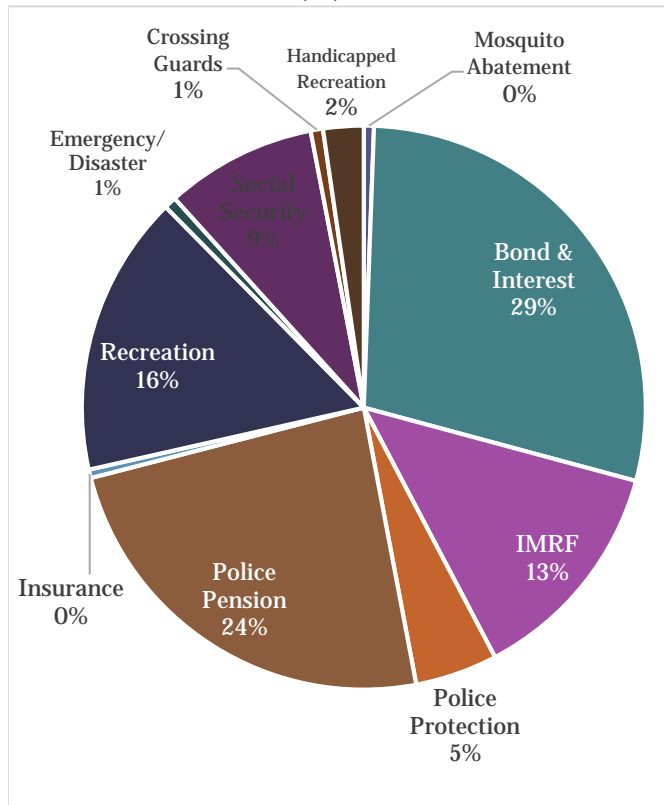
TAXES

Property tax is the Funds largest revenue source and comprises over 50% of the total budgeted revenue for 2017/18. 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,

2016 Property Tax Levy

Percent (%) Allocation



Insurance Fund, Police Pension Fund and some of the Debt Service Fund. Property taxes for 2016, which will be paid in 2017, attach as an enforceable lien on January 1, 2017 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 every year. Counties are responsible for collecting property taxes and remitting them periodically to the Village. The Village will receive 2016 property taxes in 2017.

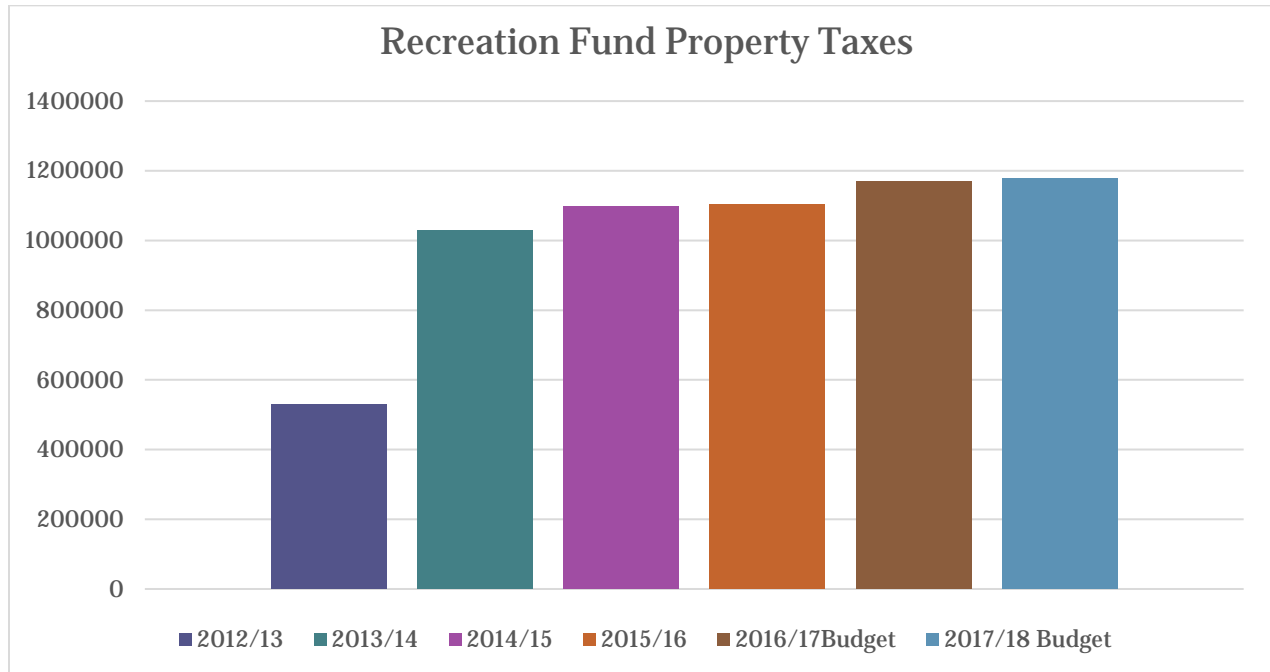
On average, 10.9% of a resident's property tax bill comes to the Village, while the remaining percentage goes to other taxing districts with schools getting the highest percentage. Also, an important distinction of the Village is that there is not a separate park district taxing body; instead the

Village operates a recreation department. What this means to residents is that the 10.9% 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 6 years is portrayed in the following graph.

Property Tax Revenue

Seven (7) Year History w/Estimated Actual



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.

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 2015/16 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

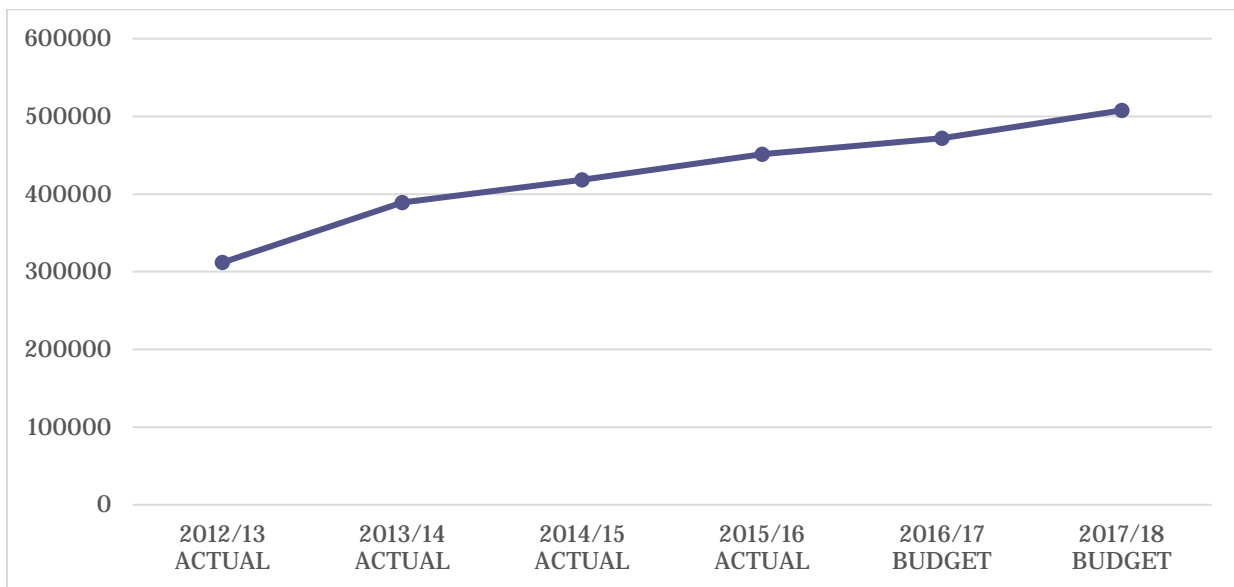
- ❖ Increased space for new fitness equipment
- ❖ Improved A/V
- ❖ New flooring
- ❖ Painted walls

Existing Programming Space

- ❖ Painted walls
- ❖ Replaced flooring

With an emphasis on growing participation through increased programming opportunities, revenues are estimated to increase by 19.5% in Fiscal Year 2017/18. The following line graph shows the historical revenue trends in programming over the last 6 years, including this budget's revenue projection.

Programming Revenue
Six (6) Year History



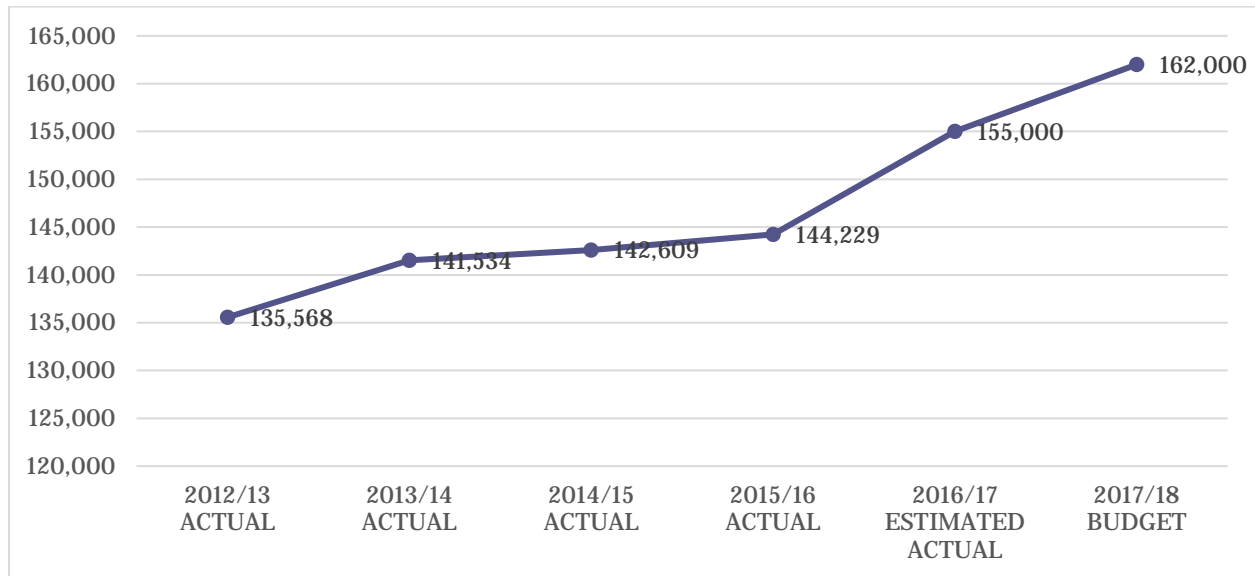
Preschool

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 4.5% in Fiscal Year 2017/18. The following line graph shows the historical revenue trends in preschool over the last 6 years, including this budget's revenue projection. Revenues have become more volatile since a free Preschool Program and additional competition opened in the community.

Preschool Revenue

Six (6) Year History



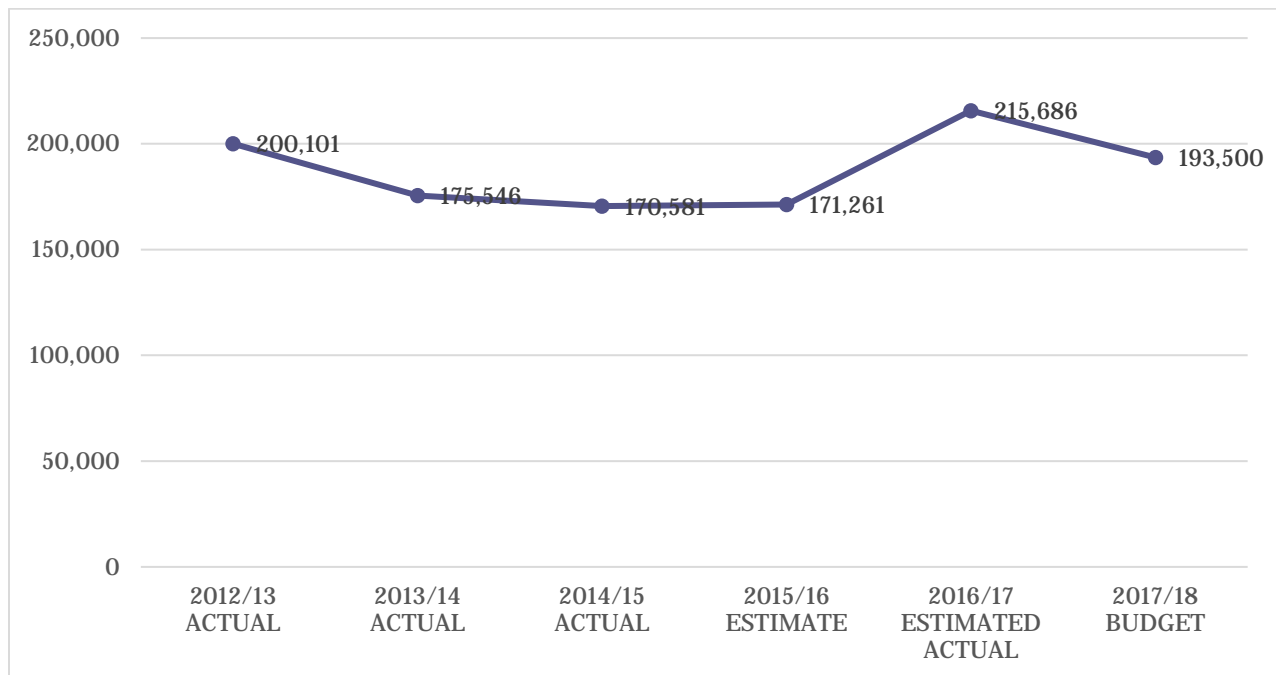
Aquatics

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 (GH₂O). 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 decrease 10.2% in Fiscal Year 2017/18. The following line graph shows the historical revenue trends in aquatics over the last 6 years, including this budget's revenue projection.

Aquatic Revenue Six (6) Year History

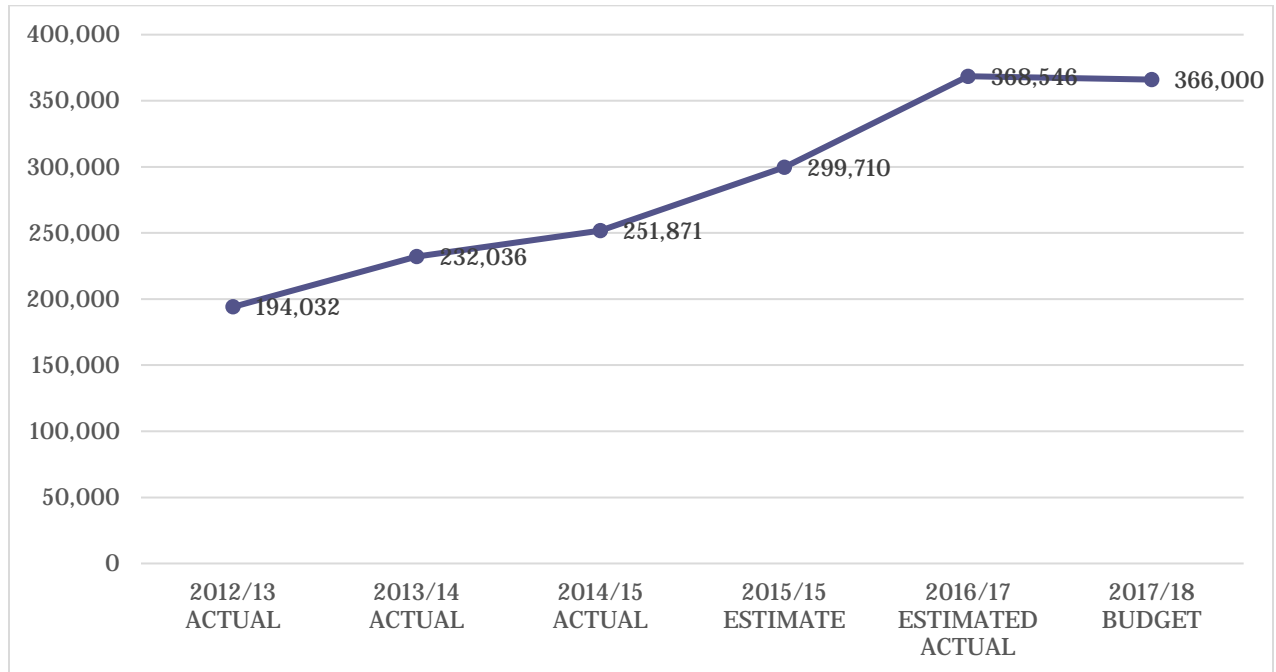


After School/Day Camp

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 Village is estimating that revenue will decrease 0.9% in Fiscal Year 2017/18. The following line graph shows the historical revenue trends in afterschool/day camp over the last 6 years, including this budget's revenue projection.

After School/Day Camp Revenue Six (6) Year History



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 WITH ACTUAL HISTORY

Account Description	FY 18 Original Budget	FY 17 Final Budget	FY 17 Total Actuals	FY 16 Actual
F-TIME & REG.PART-TIME	486,167.00	391,771.00	391,770.86	361,369.70
HOLIDAY WORKED PAY	1,000.00	1,002.00	1,001.20	297.21
OVERTIME PAY	400.00	400.00	106.58	4.17
FICA-EMPLOYER	30,142.00	24,284.00	23,368.02	21,303.87
UNEMPLOYMENT INSURANCE	500.00	500.00	500.00	500.00
TRAVEL FOR MEETING & CONF	100.00	1,950.00	1,686.56	1,355.40
TRAINING & SEMINARS	6,550.00	3,775.00	3,255.15	2,996.63
MEDICARE-EMPLOYER	7,070.00	5,679.00	5,532.00	5,034.87
SICK DAYS-BUY BACK ONLY	-	-	-	-
COMPENSATED ABSENCES ADJ	-	-	-	-
LICENSES & CERTIFICATIONS	500.00	-	-	-
OPT OUT MED INSURANCE	-	-	-	-
AUDITING	-	-	-	-
LEGAL	-	-	-	-
RECREATION EQUIPMENTS	-	-	-	-
OTHER EQUIPMENT	-	-	-	-
PRINTING & BINDING	-	-	-	-
ADVERTISING	27,890.00	27,604.00	24,322.41	23,681.99
SOFTWARE SUPPORT & MAINT	7,300.00	7,081.00	7,080.20	6,787.48
OTHER PURCHASE SERVICES	1,525.00	1,105.00	1,104.17	805.19
MAILING SUPPLIES	-	-	-	-
POSTAGE	11,000.00	9,286.00	9,005.90	8,496.27
OFFICE SUPPLIES	700.00	700.00	543.32	321.43
COMPUTER SOFTWARE	-	1,777.00	1,776.27	1,899.95
UNIFORMS	6,750.00	7,250.00	6,297.55	7,704.94
GAS & FUEL	800.00	800.00	564.31	560.82
OPERATING SUPPLIES	6,200.00	6,000.00	5,278.45	4,283.81
RECREATION	8,300.00	1,925.00	1,288.47	5,787.09

VOGH BUDGET FY 2017/2018

Account Description	FY 18 Original Budget	FY 17 Final Budget	FY 17 Total Actuals	FY 16 Actual
OFFICE EQUIPMENT	-	-	-	-
COMPUTER EQUIPMENT	2,800.00	-	-	-
TELEPHONE	3,500.00	3,400.00	3,190.47	2,965.04
PAGER	-	-	-	-
CELLULAR PHONE	2,010.00	1,900.00	1,592.47	2,201.45
ELECTRICITY	94,000.00	99,500.00	97,820.52	87,907.85
NATURAL GAS	15,000.00	15,000.00	10,859.03	14,600.99
LEASES-EQUIPMENTS	8,000.00	8,609.00	8,608.79	7,206.55
RECREATION EQUIPMENT	8,700.00	4,874.00	4,853.95	1,745.10
OTHER OFFICE EQUIPMENT	-	-	-	-
MEMBERSHIP DUES	2,645.00	2,320.00	2,103.70	1,408.41
SUBSCRIPTIONS	50.00	50.00	-	-
MEMORIALS-SPONSORSHIPS	-	-	-	-
VIPFER-EXPENSE	-	-	-	-
INTEREST EXPENSE	-	-	-	-
BANK FISCAL CHARGES	16,000.00	20,036.00	20,035.82	15,808.54
MISCELLANEOUS EXPENSE	-	-	-	-
RECREATION EQUIPMENT	-	9,619.00	7,202.44	-
FURNITURE & FIXTURE	-	7,200.00	1,319.56	-
SPORTS HUB	-	-	-	-
TRANSFER TO-COMPUTER REP	-	-	-	-
TRANSFER TO-CAPITAL PROJ	-	-	-	39,009.00
TRANSFER TO REC.EQUIPMENT	-	-	-	-
TRANSFER TO 2010 GOB	-	-	-	-
TRANSFER TO-LIABILITY INS	25,000.00	25,000.00	25,000.00	16,500.00

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, indoor playground, and state of the art fitness room.

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

Account Description	FY 18 Original Budget	FY 17 Final Budget	FY 17 Total Actuals	FY 16 Actual
F-TIME & REG.PART-TIME	332,824.00	326,903.00	269,841.15	270,566.45
HOLIDAY WORKED PAY	500.00	500.00	140.02	340.94
OVERTIME PAY	400.00	(1,543.00)	306.59	4.16
FICA-EMPLOYER	20,635.00	20,372.00	17,401.85	16,540.29
WORKMENS COMPENSATION	-	-	-	-
MEDICARE - EMPLOYER	6,470.00	4,790.00	4,069.44	3,867.74
FACILITY RENTAL SUPPLIES	1,400.00	1,000.00	512.12	1,532.73
YOUTH SOCCER TRAVEL TEAM	-	-	-	-
YOUTH SOFTBALL LEAGUES	-	-	-	-
ADULT GENERAL PROGRAMS	500.00	1,500.00	-	736.00
GENERAL FITNESS CLASSES	8,000.00	5,850.00	4,436.00	5,263.00
YOUTH ATHLETICS	13,125.00	8,100.00	6,957.90	6,193.20
MARTIAL ARTS	10,500.00	10,150.00	10,389.95	9,426.20
DANCE	14,300.00	14,300.00	12,666.95	11,013.50
GYMNASTICS	8,800.00	6,400.00	6,896.10	4,633.20
YOUTH GENERAL PROGRAMS	4,300.00	4,300.00	2,949.90	2,252.40
TOT GENERAL PROGRAMS	5,700.00	2,000.00	1,738.60	1,620.40
SOCCER LEAGUES	12,600.00	9,700.00	9,680.65	7,275.00
MENS BASKETBALL LEAGUES	-	-	-	-
VOLLEYBALL LEAGUES	-	-	-	-
SOFTBALL LEAGUES	-	-	-	-
YOUTH BASKETBALL LEAGUES	900.00	900.00	335.00	-
TENNIS	-	-	-	-
ADULT ATHLETICS	-	-	-	-
ADULT CRAFT PROGRAMS	-	-	-	-
TEEN PROGRAMS	250.00	100.00	-	280.00
HIGH SCHOOL SUMMER LEAGUE	-	-	-	-
TEEN PROGRAMS	-	-	-	-
YOUTH BASEBALL/SOFTBALL	500.00	900.00	163.00	677.09
TRAVEL BASEBALL	-	-	-	-
FOOTBALL/CHEERLEADING	4,400.00	5,200.00	5,050.00	9,381.00
CONCESSION WAGES	14,300.00	-	-	-
YOUTH SOCCER TRAVEL TEAM	-	-	-	-
SOFTBALL TOURNAMENTS	-	-	-	-
ADULT GENERAL PROGRAMS	500.00	500.00	-	-
GENERAL FITNESS CLASSES	1,000.00	200.00	-	-
YOUTH ATHLETICS	100.00	100.00	61.97	-
KARATE	-	-	-	-
DANCE PROGRAMS	6,400.00	6,400.00	4,556.06	5,275.98
YOUTH GENERAL PROGRAMS	400.00	200.00	-	-
TOT GENERAL PROGRAMS	300.00	300.00	25.00	51.72
ICE SKATING	-	-	-	-
SOCCER LEAGUES	7,000.00	10,540.00	10,539.48	5,362.76
MENS BASKETBALL LEAGUES	500.00	200.00	99.90	279.90
VOLLEYBALL LEAGUES	-	-	-	-

VOGH BUDGET FY 2017/2018

SOFTBALL LEAGUES	900.00	1,300.00	676.32	892.80
YOUTH BASKETBALL LEAGUES	4,400.00	3,674.00	3,056.54	2,911.05
TENNIS	-	-	-	-
ADULT ATHLETICS	-	-	-	-
TEEN PROGRAMS	250.00	1,000.00	457.70	405.60
HIGH SCHOOL SUMMER LEAGUE	-	-	-	-
YOUTH BASEBALL/SOFTBALL	14,400.00	14,315.00	11,725.94	9,820.18
TRAVEL BASEBALL	-	-	-	-
FOOTBALL/CHEERLEADING	14,000.00	14,150.00	10,309.20	26,527.86
CONCESSION SUPPLIES	16,300.00	-	-	-
YOUTH SOCCER TRAVEL TEAM	-	-	-	-
SOFTBALL TOURNAMENTS	-	-	-	-
ADULT GENERAL PROGRAMS	-	-	-	-
DANCE	300.00	300.00	96.37	357.07
TOT GENERAL PROGRAMS	-	-	-	-
SOCCER LEAGUES	2,400.00	2,400.00	2,047.49	1,513.41
MENS BASKETBALL LEAGUES	6,200.00	6,200.00	4,434.47	5,759.70
VOLLEYBALL LEAGUES	-	-	-	-
SOFTBALL LEAGUES	1,400.00	2,000.00	1,217.64	2,083.22
YOUTH BASKETBALL LEAGUES	950.00	950.00	500.90	569.21
ADULT ATHLETICS	-	-	-	-
TEEN PROGRAMS	-	-	-	-
HIGH SCHOOL SUMMER LEAGUE	-	-	-	-
YOUTH BASEBALL/SOFTBALL	500.00	321.00	321.00	314.35
TRAVEL BASEBALL	-	-	-	-
FOOTBALL/CHEERLEADING	800.00	800.00	626.48	830.19
SOFTBALL TOURNAMENTS	-	-	-	-
YOUTH ATHLETIC PROGRAMS	-	-	-	-
SOCCER LEAGUES	13,000.00	12,360.00	10,918.49	9,606.00
MENS BASKETBALL LEAGUES	1,300.00	1,600.00	1,535.00	1,440.00
VOLLEYBALL LEAGUES	-	-	-	-
SOFTBALL LEAGUES	2,000.00	2,800.00	1,205.00	2,219.00
YOUTH BASKETBALL LEAGUES	5,425.00	6,151.00	6,115.36	3,135.00
ADULT ATHLETICS	-	-	-	-
HIGH SCHOOL SUMMER LEAGUE	-	-	-	-
YOUTH BASEBALL/SOFTBALL	4,500.00	3,835.00	3,830.00	3,210.00
TRAVEL BASEBALL	-	-	-	-
FOOTBALL/CHEERLEADING	-	-	-	-
ADULT GENERAL PROGRAMS	1,000.00	-	-	-
TEEN TRIPS/EVENTS	500.00	-	-	-
YOUTH BASEBALL/SOFTBALL	500.00	300.00	231.44	628.43
TRAVEL BASEBALL	-	-	-	-
FOOTBALL/CHEERLEADING	1,700.00	-	-	2,479.50
DANCE	1,800.00	-	-	-
TEEN PROGRAMS	-	-	-	-
YOUTH BASEBALL/SOFTBALL	-	-	-	-
FOOTBALL/CHEERLEADING	-	-	-	-
YOUTH BASEBALL/SOFTBALL	-	1,198.00	1,251.00	1,299.37
FOOTBALL/CHEERLEADING	-	165.00	165.00	-

VOGH BUDGET FY 2017/2018

F-TIME & REG.PART-TIME	332,824.00	326,903.00	269,841.15	270,566.45
HOLIDAY WORKED PAY	500.00	500.00	140.02	340.94
OVERTIME PAY	400.00	(1,543.00)	306.59	4.16
FICA-EMPLOYER	20,635.00	20,372.00	17,401.85	16,540.29
WORKMENS COMPENSATION	-	-	-	-
MEDICARE - EMPLOYER	6,470.00	4,790.00	4,069.44	3,867.74
FACILITY RENTAL SUPPLIES	1,400.00	1,000.00	512.12	1,532.73
YOUTH SOCCER TRAVEL TEAM	-	-	-	-
YOUTH SOFTBALL LEAGUES	-	-	-	-
ADULT GENERAL PROGRAMS	500.00	1,500.00	-	736.00
GENERAL FITNESS CLASSES	8,000.00	5,850.00	4,436.00	5,263.00
YOUTH ATHLETICS	13,125.00	8,100.00	6,957.90	6,193.20
MARTIAL ARTS	10,500.00	10,150.00	10,389.95	9,426.20
DANCE	14,300.00	14,300.00	12,666.95	11,013.50
GYMNASTICS	8,800.00	6,400.00	6,896.10	4,633.20
YOUTH GENERAL PROGRAMS	4,300.00	4,300.00	2,949.90	2,252.40
TOT GENERAL PROGRAMS	5,700.00	2,000.00	1,738.60	1,620.40
SOCCER LEAGUES	12,600.00	9,700.00	9,680.65	7,275.00
MENS BASKETBALL LEAGUES	-	-	-	-
VOLLEYBALL LEAGUES	-	-	-	-
SOFTBALL LEAGUES	-	-	-	-
YOUTH BASKETBALL LEAGUES	900.00	900.00	335.00	-
TENNIS	-	-	-	-
ADULT ATHLETICS	-	-	-	-
ADULT CRAFT PROGRAMS	-	-	-	-
TEEN PROGRAMS	250.00	100.00	-	280.00
HIGH SCHOOL SUMMER LEAGUE	-	-	-	-
TEEN PROGRAMS	-	-	-	-
YOUTH BASEBALL/SOFTBALL	500.00	900.00	163.00	677.09
TRAVEL BASEBALL	-	-	-	-
FOOTBALL/CHEERLEADING	4,400.00	5,200.00	5,050.00	9,381.00
CONCESSION WAGES	14,300.00	-	-	-
YOUTH SOCCER TRAVEL TEAM	-	-	-	-
SOFTBALL TOURNAMENTS	-	-	-	-
ADULT GENERAL PROGRAMS	500.00	500.00	-	-
GENERAL FITNESS CLASSES	1,000.00	200.00	-	-
YOUTH ATHLETICS	100.00	100.00	61.97	-
KARATE	-	-	-	-
DANCE PROGRAMS	6,400.00	6,400.00	4,556.06	5,275.98
YOUTH GENERAL PROGRAMS	400.00	200.00	-	-
TOT GENERAL PROGRAMS	300.00	300.00	25.00	51.72
ICE SKATING	-	-	-	-
SOCCER LEAGUES	7,000.00	10,540.00	10,539.48	5,362.76
MENS BASKETBALL LEAGUES	500.00	200.00	99.90	279.90
VOLLEYBALL LEAGUES	-	-	-	-
SOFTBALL LEAGUES	900.00	1,300.00	676.32	892.80
YOUTH BASKETBALL LEAGUES	4,400.00	3,674.00	3,056.54	2,911.05
TENNIS	-	-	-	-

VOGH BUDGET FY 2017/2018

ADULT ATHLETICS	-	-	-	-
TEEN PROGRAMS	250.00	1,000.00	457.70	405.60
HIGH SCHOOL SUMMER LEAGUE	-	-	-	-
YOUTH BASEBALL/SOFTBALL	14,400.00	14,315.00	11,725.94	9,820.18
TRAVEL BASEBALL	-	-	-	-
FOOTBALL/CHEERLEADING	14,000.00	14,150.00	10,309.20	26,527.86
CONCESSION SUPPLIES	16,300.00	-	-	-
YOUTH SOCCER TRAVEL TEAM	-	-	-	-
SOFTBALL TOURNAMENTS	-	-	-	-
ADULT GENERAL PROGRAMS	-	-	-	-
DANCE	300.00	300.00	96.37	357.07
TOT GENERAL PROGRAMS	-	-	-	-
SOCCER LEAGUES	2,400.00	2,400.00	2,047.49	1,513.41
MENS BASKETBALL LEAGUES	6,200.00	6,200.00	4,434.47	5,759.70
VOLLEYBALL LEAGUES	-	-	-	-
SOFTBALL LEAGUES	1,400.00	2,000.00	1,217.64	2,083.22
YOUTH BASKETBALL LEAGUES	950.00	950.00	500.90	569.21
ADULT ATHLETICS	-	-	-	-
TEEN PROGRAMS	-	-	-	-
HIGH SCHOOL SUMMER LEAGUE	-	-	-	-
YOUTH BASEBALL/SOFTBALL	500.00	321.00	321.00	314.35
TRAVEL BASEBALL	-	-	-	-
FOOTBALL/CHEERLEADING	800.00	800.00	626.48	830.19
SOFTBALL TOURNAMENTS	-	-	-	-
YOUTH ATHLETIC PROGRAMS	-	-	-	-
SOCCER LEAGUES	13,000.00	12,360.00	10,918.49	9,606.00
MENS BASKETBALL LEAGUES	1,300.00	1,600.00	1,535.00	1,440.00
VOLLEYBALL LEAGUES	-	-	-	-
SOFTBALL LEAGUES	2,000.00	2,800.00	1,205.00	2,219.00
YOUTH BASKETBALL LEAGUES	5,425.00	6,151.00	6,115.36	3,135.00
ADULT ATHLETICS	-	-	-	-
HIGH SCHOOL SUMMER LEAGUE	-	-	-	-
YOUTH BASEBALL/SOFTBALL	4,500.00	3,835.00	3,830.00	3,210.00
TRAVEL BASEBALL	-	-	-	-
FOOTBALL/CHEERLEADING	-	-	-	-
ADULT GENERAL PROGRAMS	1,000.00	-	-	-
TEEN TRIPS/EVENTS	500.00	-	-	-
YOUTH BASEBALL/SOFTBALL	500.00	300.00	231.44	628.43
TRAVEL BASEBALL	-	-	-	-
FOOTBALL/CHEERLEADING	1,700.00	-	-	2,479.50
DANCE	1,800.00	-	-	-
TEEN PROGRAMS	-	-	-	-
YOUTH BASEBALL/SOFTBALL	-	-	-	-
FOOTBALL/CHEERLEADING	-	-	-	-
YOUTH BASEBALL/SOFTBALL	-	1,198.00	1,251.00	1,299.37
FOOTBALL/CHEERLEADING	-	165.00	165.00	-
YOUTH BASEBALL/SOFTBALL	-	1,423.00	1,422.03	1,239.82
FOOTBALL/CHEERLEADING	-	400.00	96.29	-

VOGH BUDGET FY 2017/2018

YOUTH BASEBALL/SOFTBALL	-	-	-	-
TRAVEL BASEBALL	-	-	-	-
FOOTBALL/CHEERLEADING	-	-	-	-

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 2017-18 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 WITH ACTUAL HISTORY

Account Description	FY 18 Original Budget	FY 17 Final Budget	FY 17 Total Actuals	FY 16 Actual
F-TIME & REG.PART-TIME	115,000.00	115,424.00	115,423.16	110,270.17
HOLIDAY PAY	-	-	-	-
FICA-EMPLOYER	7,130.00	7,054.00	7,053.25	6,737.39
MEDICARE - EMPLOYER	1,668.00	1,625.00	1,649.50	1,575.59
PURCHASED SERVICES	1,100.00	-	-	-
PRESCHOOL	4,300.00	5,394.00	4,906.27	5,146.90
PRESCHOOL	2,600.00	2,556.00	2,555.50	2,179.66

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 GH₂O (Aquatic Center), discount on swim lessons 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 its attractions, lifeguards, 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 WITH ACTUAL HISTORY

Account Description	FY 18 Original Budget	FY 17 Final Budget	FY 17 Total Actuals	FY 16 Actual
OVERTIME PAY	-	#N/A	-	-
FICA-EMPLOYER	8,556.00	8,393.00	8,392.60	7,576.11
WORKMENS COMPENSATION	-	-	-	-
MEDICARE-EMPLOYER	2,001.00	1,963.00	1,962.79	1,771.81
SWIM LESSONS	11,900.00	11,604.00	11,603.03	9,658.05
SWIM DIVE TEAM	9,100.00	8,933.00	8,932.18	10,396.09
SWIM PASSES	117,000.00	117,850.00	117,850.54	102,139.15
SWIM LESSONS	400.00	72.00	71.94	371.46
SWIM DIVE TEAM	3,100.00	3,016.00	3,016.00	2,666.50
SWIM PASSES	1,500.00	956.00	955.91	2,260.33
SWIM DIVE TEAM	-	-	-	-
SWIM DIVE TEAM	-	-	-	-
SWIM TEAM	-	-	-	-
POOL CONCESSION	-	11,997.00	11,997.00	-
SWIM TEAM	-	-	-	-
POOL CONCESSION	-	11,639.00	11,638.65	-
SWIM TEAM	-	-	-	-

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 past 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 WITH ACTUAL HISTORY

Account Description	FY 18 Original Budget	FY 17 Final Budget	FY 17 Total Actuals	FY 16 Actual
OVERTIME PAY	-	#N/A	-	-
FICA-EMPLOYER	8,532.00	7,502.00	8,872.98	7,312.63
MEDICARE-EMPLOYER	1,996.00	1,755.00	2,075.19	1,710.35
DAY CAMP	58,300.00	51,352.00	57,381.85	50,029.77
AFTER SCHOOL PROGRAM	79,310.00	70,000.00	85,728.95	67,917.09
DAY CAMP	1,800.00	1,516.00	1,515.74	793.74
AFTER SCHOOL PROGRAM	4,000.00	4,000.00	3,604.83	3,330.00
SPECIAL ACTIVITIES	11,000.00	5,300.00	2,890.54	4,106.14
DAY CAMP	22,000.00	19,099.00	19,099.01	10,825.46
AFTER SCHOOL PROGRAMS	4,300.00	4,000.00	4,522.23	3,526.06
SPECIAL ACTIVITIES	-	-	-	-
DAY CAMP	14,000.00	10,169.00	10,159.50	7,110.00
AFTER SCHOOL PROGRAMS	7,200.00	6,500.00	7,031.00	6,531.50

RECREATION FUND: FACILITIES

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Village is served by the Parks, Recreation, and Facilities Department, 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 WITH ACTUAL HISTORY

Account Description	FY 18 Original Budget	FY 17 Final Budget	FY 17 Total Actuals	FY 16 Actual
F-TIME & REG.PART-TIME	131,101.00	128,738.00	128,737.84	127,262.88
OVERTIME PAY	1,500.00	1,854.00	1,853.79	912.12
FICA-EMPLOYER	8,128.00	7,890.00	7,721.11	7,583.65
TRAVEL FOR MEETING & CONF	-	-	-	-
TRAINING & SEMINARS	200.00	200.00	-	-
MEDICARE-EMPLOYER	1,923.00	1,845.00	1,805.70	1,773.45
PRINTING & BINDING	-	-	-	-
OTHER PURCHASE-SERVICES	55,050.00	51,500.00	47,468.23	45,043.05
OFFICE SUPPLIES	-	-	-	-
JANITORIAL SUPPLIES	7,500.00	7,500.00	6,532.16	7,772.50
CLEANING SUPPLIES	-	-	-	-
ELECTRICAL SUPPLIES	1,500.00	1,500.00	1,228.29	1,420.77
HARDWARE SUPPLIES	600.00	800.00	568.18	786.22
PLUMBING SUPPLIES	600.00	800.00	366.30	994.85
LUMBER SUPPLIES	200.00	250.00	46.94	139.25
CHEMICALS	-	-	-	-
OTHER BLDG. MAINT. SUPPLY	7,400.00	15,310.00	9,438.15	1,233.44
UNIFORMS	-	-	-	-
GAS & FUEL	-	-	-	-
BLDG. MAINTENANCE TOOLS	-	700.00	285.60	-
PAGER	-	-	-	-
CELLULAR PHONE	-	-	-	-
LEASES-EQUIPMENTS	-	1,000.00	-	-
R & M EQP & BUILDINGS	-	3,738.00	896.19	4,854.19
SPORTS HUB	34,700.00	36,600.00	24,621.99	49,095.75
R&M BUILDINGS & EQUIPMENT	-	-	-	-
RECREATION EQUIPMENT	18,000.00	-	-	-

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 WITH ACTUAL HISTORY

Account Description	FY 18 Original Budget	FY 17 Final Budget	FY 17 Total Actuals	FY 16 Actual
F-TIME & REG.PART-TIME	13,621.00	13,076.00	13,106.23	12,520.06
OVERTIME PAY	96.00	-	-	-
FICA-EMPLOYER	851.00	811.00	794.12	763.03
MEDICARE-EMPLOYER	198.00	188.00	185.89	178.36
NETWORK CONSULTING	13,888.00	13,600.00	13,599.96	7,083.30
COMPUTER EQUIPMENT	6,000.00	-	-	-

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 WITH ACTUAL HISTORY

Account Description	FY 18 Original Budget	FY 17 Final Budget	FY 17 Total Actuals	FY 16 Actual
FICA-EMPLOYER	-	-	-	-
UNEMPLOYMENT INSURANCE	-	-	-	-
WORKMENS COMPENSATION	-	-	-	-
IMRF-EMPLOYER	109,874.00	115,589.00	112,466.44	107,635.80
MEDICAL-EMPLOYER	143,414.00	162,384.00	141,126.63	136,473.15
MEDICARE-EMPLOYER	-	-	-	-
SICK DAYS-BUY BACK ONLY	-	-	-	-
VACATION BUY BACK ONLY	-	-	-	-
OPT OUT MED INSURANCE	200.00	200.00	120.00	120.00
EMPLOYEE-SEVERANCE PAY	-	-	-	-
HEALTH & WELLNESS PROG.	375.00	375.00	430.60	375.00
VIPFER-EXPENSE	-	-	-	-

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 WITH ACTUAL HISTORY

E.S.D.A. Fund	FY 2018 Budget	FY 2017 Budget	FY 2017 Projected Actual	FY 2016 Actual
E.S.D.A				
Personal Services	30,458	28,805	24,043	26,483
Operating	20,650	22,200	19,594	18,534
Capital	0	0	0	0
Transfers Out	0	0	0	2,987

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.

New 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 WITH ACTUAL HISTORY

Account Description	FY 18 Original Budget	FY 17 Final Budget	FY 17 Total Actuals	FY 16 Actual
REC.HANDICAPPED-NEDSRA	168,000.00	168,185.00	169,528.81	142,205.72
INTEREST INCOME	-	-	95.90	53.16
MISCELLANEOUS INCOME	-	-	-	64,261.00
OTHER PROFESSIONAL	-	-	-	-
REC.HANDICAPPED-NEDSRA	167,200.00	167,200.00	164,985.00	164,985.00
OTHER COMM. CONTRIBUTION	3,200.00	3,200.00	3,200.00	3,200.00
CIVIC CENTER	-	-	-	-
PUBLIC ACCESSABILITY	-	-	-	-
TRANSFER TO-GENERAL FUND	-	-	-	-

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.



2017/18 BUDGET HIGHLIGHTS

REVENUE:



Intergovernmental

- ❖ The Fiscal Year 2017/18 MFT Allocation is budgeted based on the State of Illinois per capita formula of \$26.56 times 34,208 population. This is a 2.5% increase from the preceding year's budget.
- ❖ IJN Capital Bill Funding Allocation concluded in FY 2015.
- ❖ Interest Income remains unchanged from the prior year.

EXPENDITURES:

Capital Expenditures

- ❖ A \$1.6 million road program is anticipated to be undertaken in FY 2017/18.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

Account Description	FY 18 Original Budget	FY 17 Final Budget	FY 17 Total Actuals	FY 16 Actual
ROAD & BRIDGES	-	-	-	-
HOME RULE TAX-ROAD PROG	-	-	-	-
MOTOR FUEL TAX	908,456.00	885,987.00	894,590.81	902,490.42
IJN CAPITAL BILL PGM	-	-	-	-
INTEREST INCOME	1,500.00	1,500.00	7,074.15	786.08
STATE OF IL.	-	-	-	-
MISCELLANEOUS INCOME	-	-	-	-
TRANSFER FROM GEN.FUND	-	-	-	-
TRANSFER FROM INFRASTRUCT	-	-	-	-
TRANSFER FROM-CAPITAL PRO	-	-	-	-
PROF-LEGAL	-	-	-	-
ENGINEERING	-	60,000.00	-	-
CHEMICALS	-	144,800.00	97,916.33	-
STREET IMPROVEMENT PGM	1,600,000.00	236,976.00	82,414.26	874,939.01
TRANSFER TO INFRASTRUCTUR	-	-	-	-
TRANSFER TO SSA #2	-	-	-	-
TRANSFER TO-DEBT SERVICE	-	-	-	-

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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
CARNIVAL PROCEEDS	343,500.00	343,544.00	343,544.97	326,280.81
SPECIAL EVENTS PROGRAMS	-	-	-	-
BOOTH RENTAL	58,350.00	54,750.00	56,850.00	59,550.00
CAR SHOW	-	-	-	-
INTEREST INCOME	-	-	-	-
DONATIONS OTHER	-	-	-	-
CASH (OVER) & SHORT	-	-	(142.10)	-
MISCELLANEOUS INCOME	17,200.00	24,754.00	24,754.08	16,457.50
TRAVEL FOR MEETING & CONF	-	615.00	614.80	443.92
TRAINING & SEMINARS	-	-	-	-
PRINTING & BINDING	200.00	147.00	146.71	146.71
ADVERTISING	-	-	-	-

ENTERTAINMENT-SPL.				
EVENTS	291,000.00	286,196.00	284,195.69	270,647.12
OTHER PURCHASE-SERVICES	32,300.00	34,620.00	34,616.25	18,179.88
UNIFORMS	750.00	353.00	352.50	700.48
CAR SHOW	-	-	-	-
OPERATING SUPPLIES	4,000.00	2,940.00	2,634.03	3,940.85
RENTALS-EQUIPMENTS	43,700.00	44,556.00	44,555.61	36,899.39
MEMBERSHIP DUES	-	-	-	-
MISCELLANEOUS EXPENSE	650.00	-	-	-
VEHICLES	-	-	-	21,903.00
TRANSFER TO-GENERAL FUND	46,500.00	43,808.00	43,808.00	52,492.00

2017/18 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.

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.

2017/18 BUDGET HIGHLIGHTS

REVENUE

Tower Rental

- ❖ The Village receives a lease payment for the cellular tower that is in Camera Park and these funds are earmarked for Park & Recreation Improvements.

Transfers

- ❖ The Village budgeted a transfer of \$165,000 for FY 2017/18.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
TOWER RENTAL	45,984.00	44,208.00	44,362.70	42,656.40
INTEREST INCOME	-	-	-	-
STATE OF IL.	-	-	-	-
PARKS & REC.IMPROVEMENT	-	-	-	-
OTHER PROFESSIONAL	-	-	-	-
TRANSFER TO-CAPITAL PROJ	165,000.00	-	-	-
TRANSFER TO REC.EQUIPMENT	-	-	-	-
OTHER PROFESSIONAL	-	-	-	-

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.

2017/18 BUDGET HIGHLIGHTS

OTHER FINANCING SOURCES (USES)

Materials & Supplies

- ❖ No material changes from the prior year.

Repairs & Maintenance

- ❖ No material changes from the prior year.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
INTEREST INCOME	10.00	10.00	-	-
DONATIONS OTHER	-	-	-	-
MISCELLANEOUS INCOME	50.00	50.00	-	-
TRANSFER FROM GEN.FUND	-	-	-	-
BOND FUND SERIES 2007	-	-	-	-
TRANSFER FROM GOB 2010	-	-	-	-
PROFESSIONAL-OTHERS	-	-	-	-
PRINTING & BINDING	5,100.00	5,100.00	-	-
OTHER PURCHASE-SERVICES	1,660.00	-	-	-
OPERATING SUPPLIES	250.00	275.00	53.94	101.54
TELEPHONE	-	-	-	-
ELECTRICITY	-	-	-	-
NATURAL GAS	-	-	-	-
HISTORICAL BLDG.	7,350.00	2,276.00	1,697.96	1,511.03
HISTORICAL BLDG.	-	-	-	-
MEMBERSHIP DUES	25.00	-	-	-
CIVIC ACTIVITIES	900.00	1,250.00	244.18	230.96
FURNITURE & FIXTURE	-	5,750.00	-	-
HISTORICAL BUILDING	-	-	-	-

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. There is a healthy balance in this fund which will support this expenditure.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
TOWING REIMBURSEMENTS	200.00	200.00	-	-
MISCELLANEOUS CHARGES	-	-	157.74	946.10
INTEREST INCOME	100.00	100.00	-	-
ADMINISTRATIVE FEE	2,000.00	2,000.00	2,145.00	4,305.00
SALES OF VEHICLE ART-36	21,205.00	21,205.00	24,418.01	4,484.99
CASH (OVER) & SHORT	-	-	-	-
OPERATING EQUIPMENT	3,029.00	-	-	-
VEHICLE TITLE & REGIST	2,500.00	2,500.00	665.00	1,045.00
RE-TITLE FEE	-	-	-	-
TOWING EXPENSE	2,500.00	2,500.00	-	-
GAS & OIL	100.00	100.00	-	-
MISC. EXPENSE ART-36	2,750.00	16,105.00	15,859.29	32,262.72
TELEPHONE	940.00	-	-	-
MEMBERSHIP DUES	500.00	-	-	-
SUBSCRIPTIONS	4,060.00	-	-	-
BANK FISCAL CHARGES	-	-	-	-
MISCELLANEOUS EXPENSE	5,000.00	-	-	-

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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
I.M.R.F.	950,000.00	950,000.00	957,756.05	985,048.13
INTEREST INCOME	100.00	100.00	547.26	368.33
TRANSFER FROM GEN.FUND	-	-	-	-
IMRF-EMPLOYER	997,224.00	987,400.00	926,552.41	900,763.13
BANK FISCAL CHARGES	-	-	-	-

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, and shares a portion 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.

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED	FY 2016 ACTUAL
			ACTUAL	
ROAD & BRIDGES	155,000.00	165,000.00	157,631.70	176,281.32
HOME RULE TAX-ROAD PROG	2,300,000.00	2,200,000.00	2,008,897.27	2,072,021.02
STORMWATER	285,000.00	170,000.00	180,139.81	-
INTEREST INCOME	500.00	100.00	-	-
FEDERAL GRANTS	-	-	400,000.00	300,000.00
STATE OF IL.	-	565,000.00	-	8,750.00
COUNTY STORMWATER GRANT	-	-	151,956.95	-
MISCELLANEOUS INCOME	200.00	200.00	1,678.00	2,740.00
TRANSFER FROM GEN.FUND	-	-	-	-
TRANSFER FROM-MOTOR FUEL	-	-	-	-
TRANSFER FROM INFRASTRUCT	-	-	-	-
TRANSFER FROM-CAPITAL PRO	-	-	-	-
TRANSFER FROM GOB-2008	-	-	-	-
TRANSFER FROM GOB-2009	-	-	-	-
TRANSFER FROM GOB 2010	-	-	-	-
PROF-LEGAL	30,000.00	50,000.00	36,407.55	11,996.41
ENGINEERING	283,500.00	326,764.00	117,291.06	172,332.36
DEBRIS REMOVAL	-	-	-	-
SIDEWALKS	84,000.00	-	-	-
CHEMICALS	188,000.00	-	-	119,715.28
R&M STORM SEWERS	20,000.00	-	-	-
R&M ROADS	85,000.00	-	-	-
INFRASTRUCTURE IMPROVMNT	-	20,000.00	831.50	-
STREET IMPROVEMENT PGM	537,000.00	1,408,335.00	1,089,615.31	707,380.00
STORMWATER IMPROVEMENTS	475,000.00	350,000.00	318,486.32	-
TRANSFER TO-GENERAL FUND	-	-	-	-
TRANSFER TO-MOTOR FUEL	-	-	-	-
TRANSFER TO SSA #2	155,725.00	97,056.00	97,056.00	90,169.00
TRANSFER TO SSA #3	89,727.00	62,908.00	62,908.00	56,456.00
TRANSFER TO 2010 GOB	-	-	-	-
TRANSFER TO-DEBT SERVICE	1,195,446.00	1,190,031.00	1,190,031.00	1,177,498.00

TAX INCREMENT FINANCING (T.I.F.) #1 FUND

North Avenue

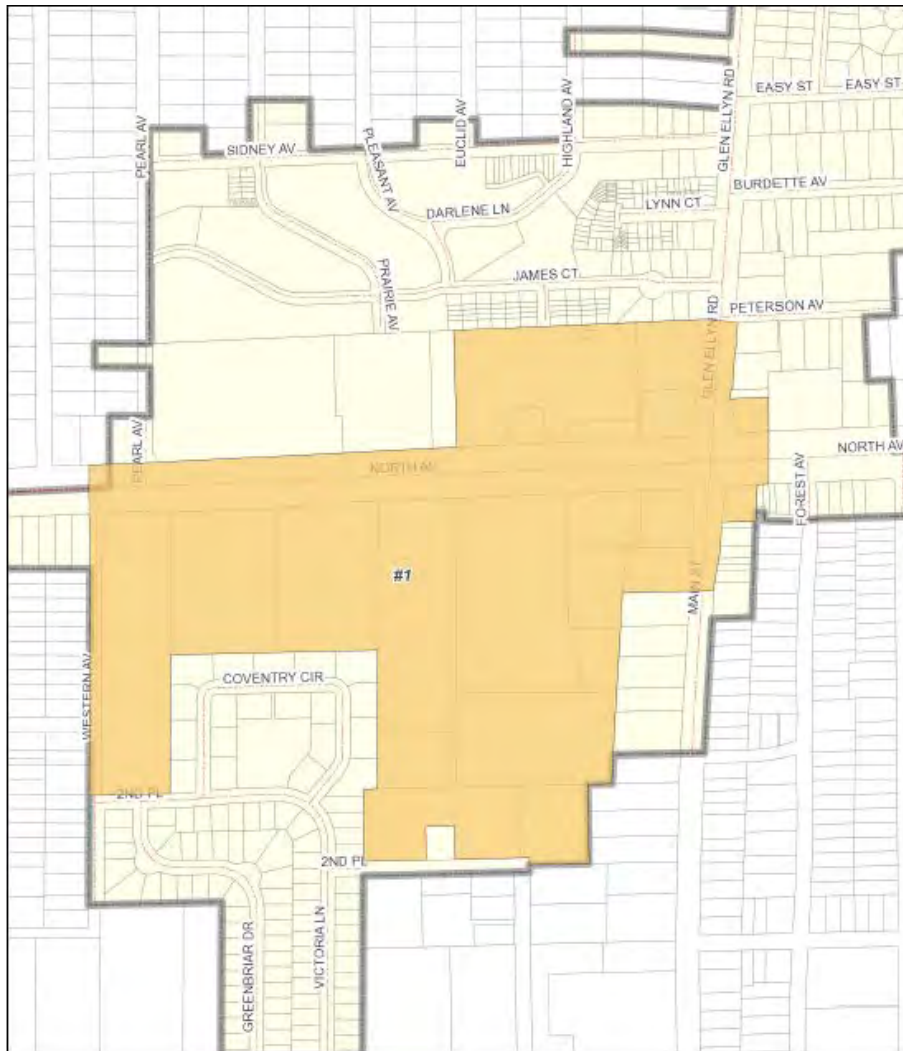
GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

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 was also able to realign Western Avenue, and create green space and a future park for nearby

residents.

In FY 2015/16, the Village completed the Western Avenue road realignment project, finalized the engineering associated with addressing the flooding issue at North Avenue & Glen Ellyn Road, and substantially completed improvements to the Menards Lift Station.

In FY 2016/17, the Village began to undertake the stormwater flood mitigation work at North Avenue & Glen Ellyn Road, using a combination of Federal and State grants, leveraged with Property Tax Increment revenues.

Primary Businesses Within TIF #1



DuPage Dodge/Chrysler/Jeep/Ram

Glendale Square Shopping Center



PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
TAX INCREMENT FINANCING	702,000.00	701,700.00	701,713.79	744,601.24
MUNICIPAL SALES TAX	200,000.00	216,300.00	-	181,715.77
INTEREST INCOME	500.00	500.00	-	-
FEDERAL GRANTS	2,545,716.00	1,345,716.00	137,193.67	30,383.63
STATE OF IL.	-	1,200,000.00	-	-
(GAIN) & LOSS INVESTMENTS	-	-	-	-
TRANSFER FROM-TIF 02	-	-	-	-
AUDITING	6,575.00	2,575.00	2,575.00	2,250.00
PROF-LEGAL	130,000.00	100,000.00	64,733.47	43,713.20
ENGINEERING	430,000.00	477,693.00	224,150.51	215,161.56
OTHER PURCHASED SERVICES	-	-	-	-
RDA-DUPAGE DODGE	422,500.00	438,800.00	507,392.69	500,010.55
MISCELLANEOUS EXPENSE	-	-	-	-
LAND ACQUISITION	350,000.00	400,000.00	3,000.00	-
STREET IMPROVEMENT PGM	3,373,443.00	4,060,861.00	1,258,420.66	359,897.49
TRANSFER TO-GENERAL FUND	70,000.00	60,000.00	60,000.00	60,000.00
TRANSFER TO-TIF-2	-	-	-	-
TRANSFER TO TIF#4	-	-	-	-
TRANSFER TO-ENVIRONMENTAL	-	-	-	-

TAX INCREMENT FINANCING (T.I.F.) #2 FUND

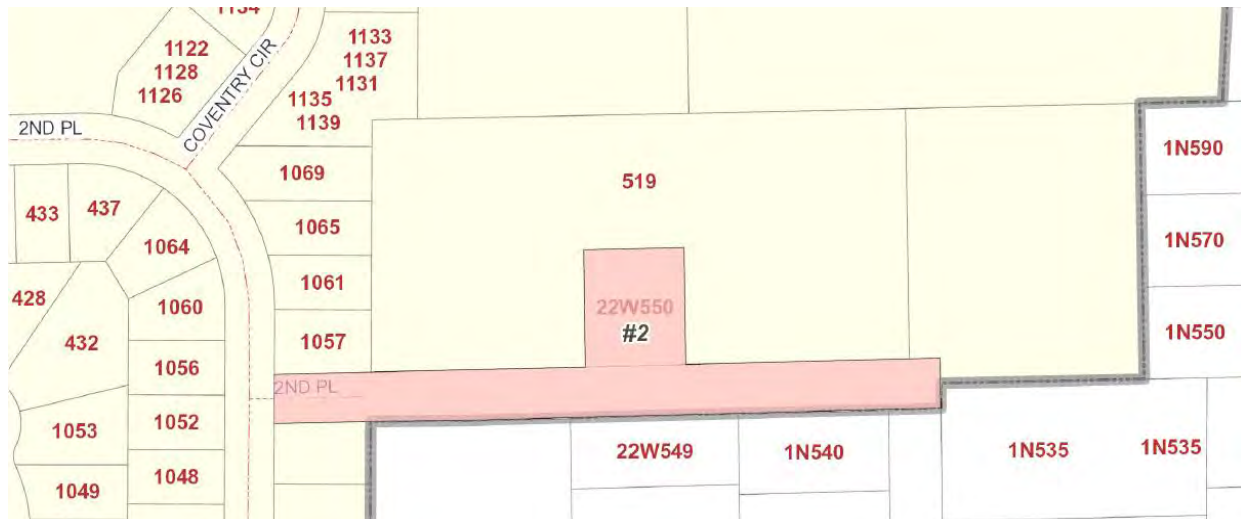
Second Place

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 2018, there is very little or no activity anticipated with this T.I.F. District.



2nd PLACE ROADWAY EXTENSION – Completed in 2011



PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	2016 ACTUAL
TAX INCREMENT FINANCING	650.00	650.00	-	628.72
INTEREST INCOME	15.00	15.00	-	-
TRANSFER FROM-TIF 01	-	-	-	-
PROF-LEGAL	1,000.00	4,500.00	3,382.30	2,329.39
ENGINEERING	-	-	-	-
STREET IMPROVEMENT PGM	-	-	-	-
TRANSFER TO-GENERAL FUND	-	-	-	-
TRANSFER TO-TIF NO. 1	-	-	-	-

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.



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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
TAX INCREMENT FINANCING	447,000.00	446,750.00	446,752.82	415,548.05
MUNICIPAL SALES TAX	240,000.00	260,500.00	242,798.40	322,849.88
INTEREST INCOME	200.00	200.00	-	-
TRANSFER FROM-GEN.FUND	-	-	-	-
MISCELLANEOUS EXPENSE	-	-	-	-
AUDITING	2,575.00	2,575.00	2,575.00	2,250.00
PROF-LEGAL	15,000.00	15,000.00	3,693.35	2,929.39
ENGINEERING	-	-	-	-
GHSA, LP RDA	104,625.00	141,500.00	104,625.00	104,625.00
INTEREST EXPENSE	500,000.00	553,500.00	484,971.74	568,776.74
TRANSFER TO-GENERAL FUND	10,000.00	-	-	-

Thomas Place



Concorde Green Shopping Center

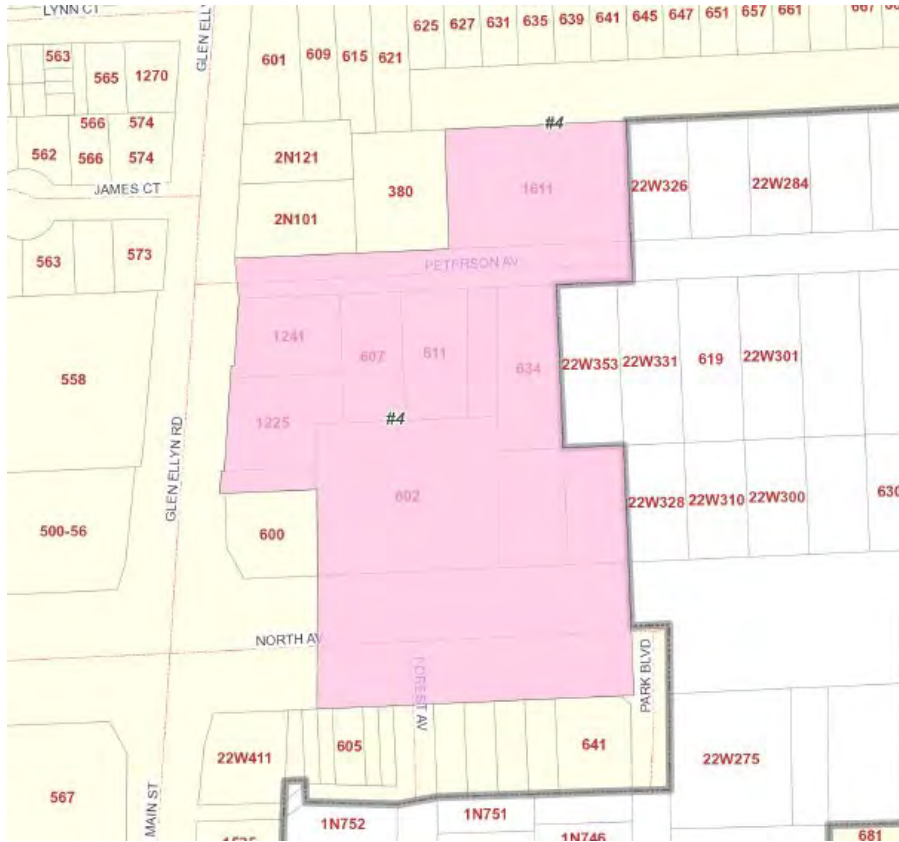


Thomas Place, an 81 unit senior apartment project was completed in December, 2013 on the east side of Bloomingdale Road. The Village also executed a Redevelopment Agreement in conjunction with that particular project.

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.

In FY 2016, T.I.F. funds were pledged to facilitate a the redevelopment of land containing an abandoned and deteriorated restaurant into what is now a brand new Bucky's gas station, convenience store and car wash. Bucky's opened their doors in early Spring of 2016.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
TAX INCREMENT FINANCING	500.00	-	-	1,277.94
INTEREST INCOME	150.00	150.00	-	-
TRANSFER FROM-GEN.FUND	-	-	-	-
TRANSFER FROM TIF-01	-	-	-	-
TRANSFER FROM-TIF 01	-	-	-	-
MISCELLANEOUS EXPENSE	150,000.00	150,000.00	-	-
AUDITING	-	-	-	-
PROF-LEGAL	25,000.00	25,000.00	3,428.55	7,597.97
ENGINEERING	-	-	-	4,454.75
RDA BUCK'S INC.	-	-	-	340,000.00
STREET IMPROVEMENT PGM	-	-	-	-
TRANSFER TO-GENERAL FUND	-	-	-	-

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. To potentially expedite the redevelopment of the TIF, the Village has acquired 3 of the parcels located within the boundaries of the area, with the intent of combining them into one larger parcel and thus making it more attractive for a larger type of project.



PROPOSED BUDGET CLASS WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
TAX INCREMENT FINANCING	6,000.00	5,954.00	5,953.90	2,901.74
INTEREST INCOME	-	-	-	-
MISCELLANEOUS INCOME	-	-	50.00	-
TRANSFER FROM-GEN.FUND	-	-	-	-
TRANSFER FROM-VEHICLE REP	-	-	-	-
MISCELLANEOUS EXPENSE	-	7,035.00	7,246.28	7,628.68
AUDITING	-	-	-	-
PROF-LEGAL	15,000.00	15,000.00	3,973.40	10,998.52
ENGINEERING	-	-	-	-
ELECTRICITY	1,400.00	1,400.00	574.19	512.03
NATURAL GAS	1,400.00	1,400.00	965.42	821.49
MISCELLANEOUS EXPENSE	-	85,000.00	12,724.08	1,371.12
LAND ACQUISITION	-	-	-	324,462.69
STREET IMPROVEMENT PGM	-	-	-	-
TRANSFER TO-GENERAL FUND	-	-	-	-

SPECIAL SERVICE AREA #1 (S.S.A.) FUND

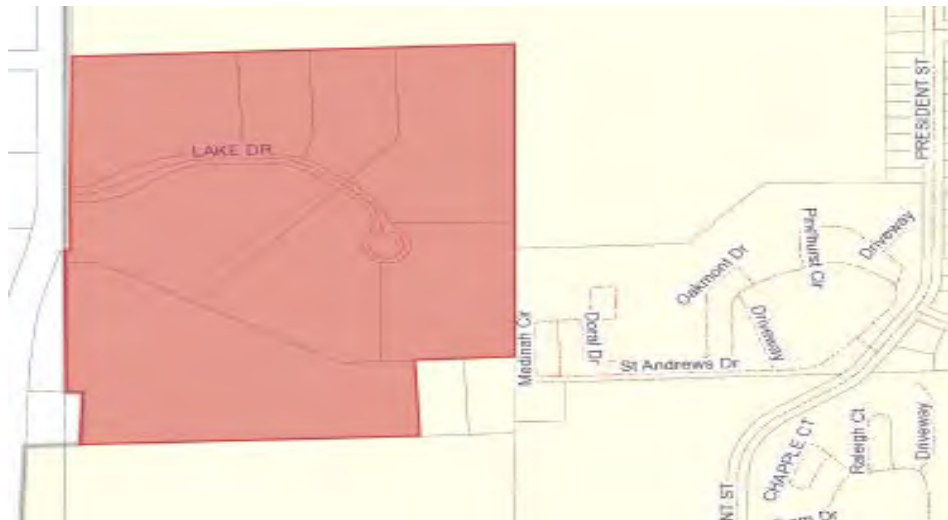
Glendale Lakes Business Park

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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
SPECIAL SERVICE AREA-01	11,842.00	12,643.00	12,261.41	13,028.00
INTEREST INCOME	-	-	-	-
GOB-SERIES 2006(VOGH-SSA)	-	-	-	-
AUDITING	-	-	-	-
PROF-LEGAL	-	-	-	-
ENGINEERING	-	-	-	-
OTHER PROFESSIONAL	-	-	-	-
INTEREST EXPENSE	-	-	-	-
STREET IMPROVEMENT PGM	-	-	-	-
TRANSFER TO-GENERAL FUND	16,014.00	15,470.00	15,470.00	15,156.00

SPECIAL SERVICE AREA #2 (S.S.A.) FUND

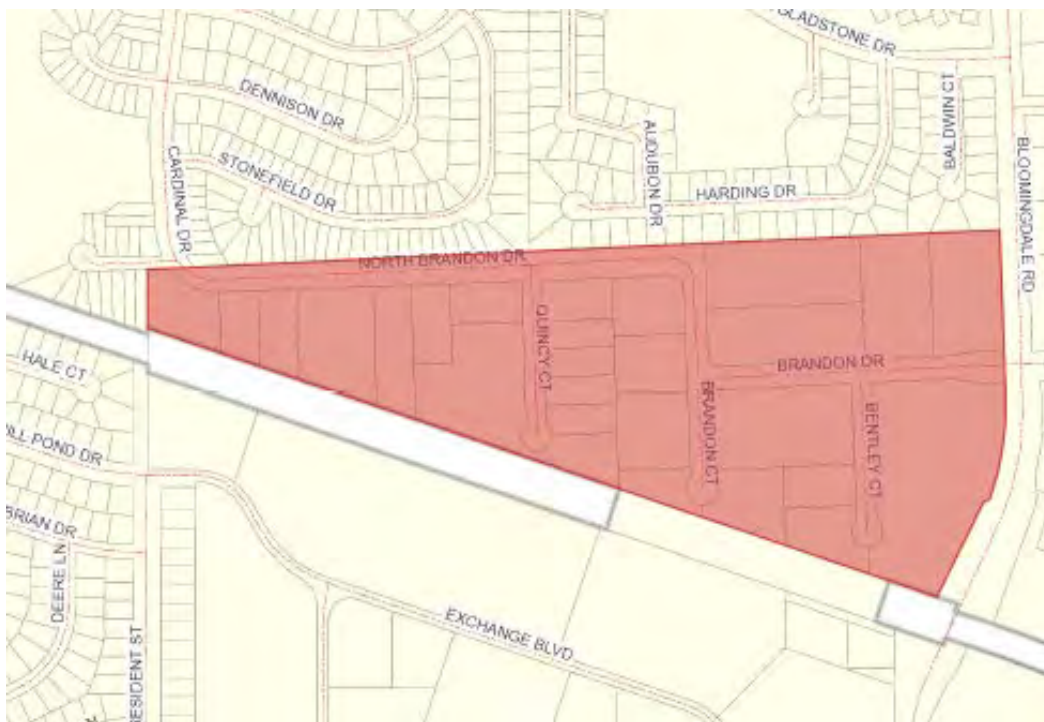
Glendale Industrial Park

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.



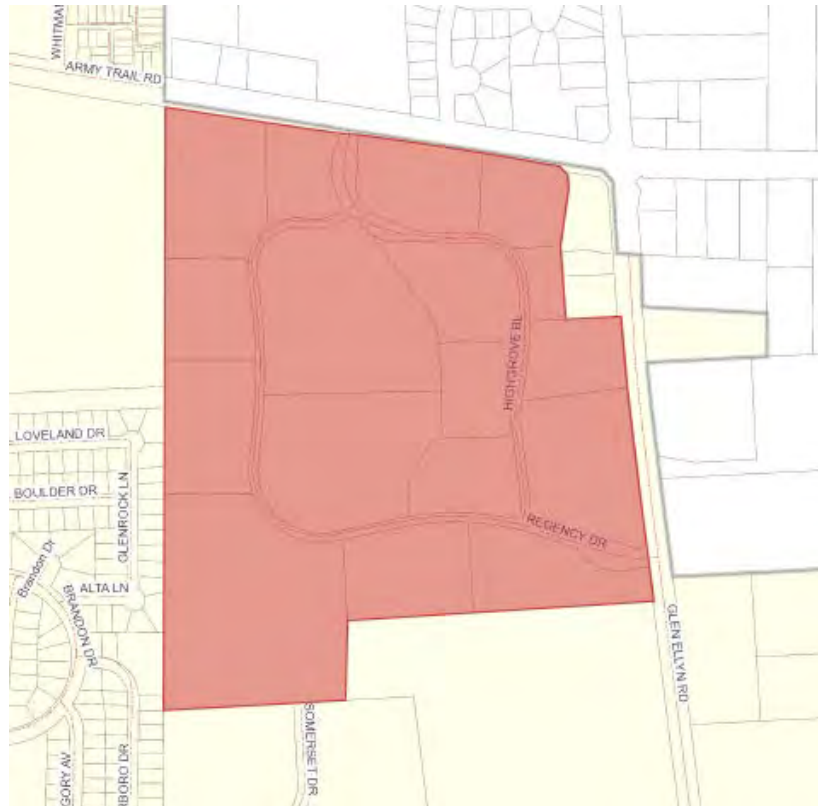
PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED	FY 2016 ACTUAL
			ACTUAL	
SPECIAL SERVICE AREA-02	36,678.00	34,220.00	34,026.04	36,548.48
INTEREST INCOME	-	-	-	-
GOB-SERIES 2006(VOGH-SSA)	-	-	-	-
TRANSFER FROM-MOTOR FUEL	-	-	-	-
TRANSFER FROM INFRASTRUCT	155,725.00	97,056.00	97,056.00	90,169.00
PROF-LEGAL	-	-	-	-
ENGINEERING	-	-	-	-
OTHER PROFESSIONAL	-	-	-	-
INTEREST EXPENSE	-	-	-	-
STREET IMPROVEMENT PGM	-	-	-	-
TRANSFER TO-GENERAL FUND	135,891.00	131,276.00	131,276.00	128,614.00

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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
SPECIAL SERVICE AREA-03	38,402.00	36,037.00	34,748.61	33,634.35
INTEREST INCOME	-	-	-	-
GOB-SERIES 2006(VOGH-SSA)	-	-	-	-
TRANSFER FROM INFRASTRUCT	89,727.00	62,908.00	62,908.00	56,456.00
PROF-LEGAL	-	-	-	-
ENGINEERING	-	-	-	-
OTHER PROFESSIONAL	-	-	-	-
INTEREST EXPENSE	-	-	-	-
STREET IMPROVEMENT PGM	-	-	-	-
TRANSFER TO-GENERAL FUND	102,424.00	98,945.00	98,945.00	96,938.00

SPECIAL SERVICE AREA #4 (S.S.A.) FUND

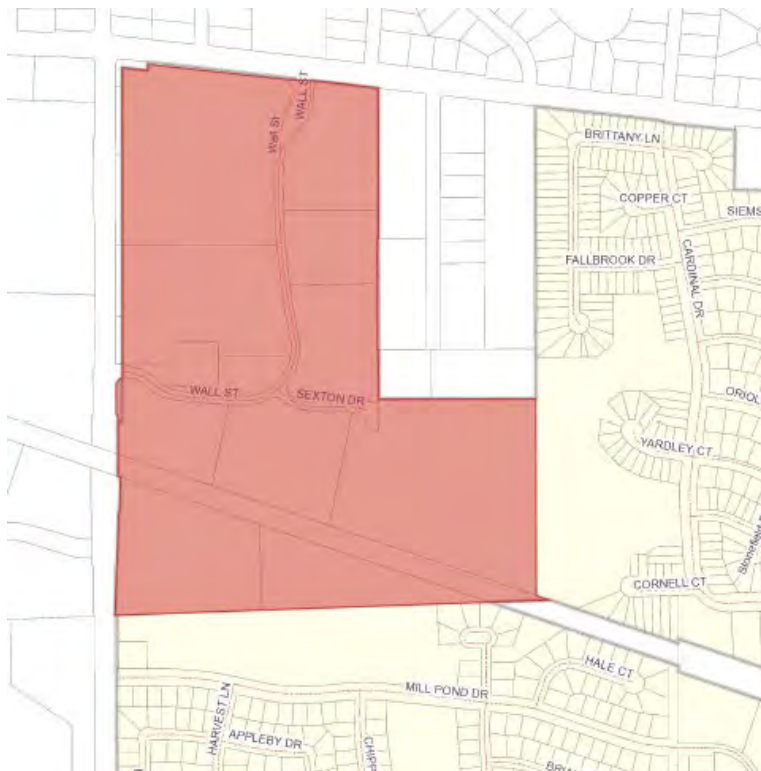
High Grove West Industrial Park

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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
SPECIAL SERVICE AREA-04	21,580.00	20,793.00	20,793.24	21,518.02
INTEREST INCOME	-	-	-	-
GOB-SERIES 2006(VOGH-SSA)	-	-	-	-
PROF-LEGAL	-	-	-	-
ENGINEERING	-	-	-	-
OTHER PROFESSIONAL	-	-	-	-
INTEREST EXPENSE	-	-	-	-
STREET IMPROVEMENT PGM	-	-	-	-
TRANSFER TO-GENERAL FUND	12,554.00	12,128.00	12,128.00	11,882.00

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.

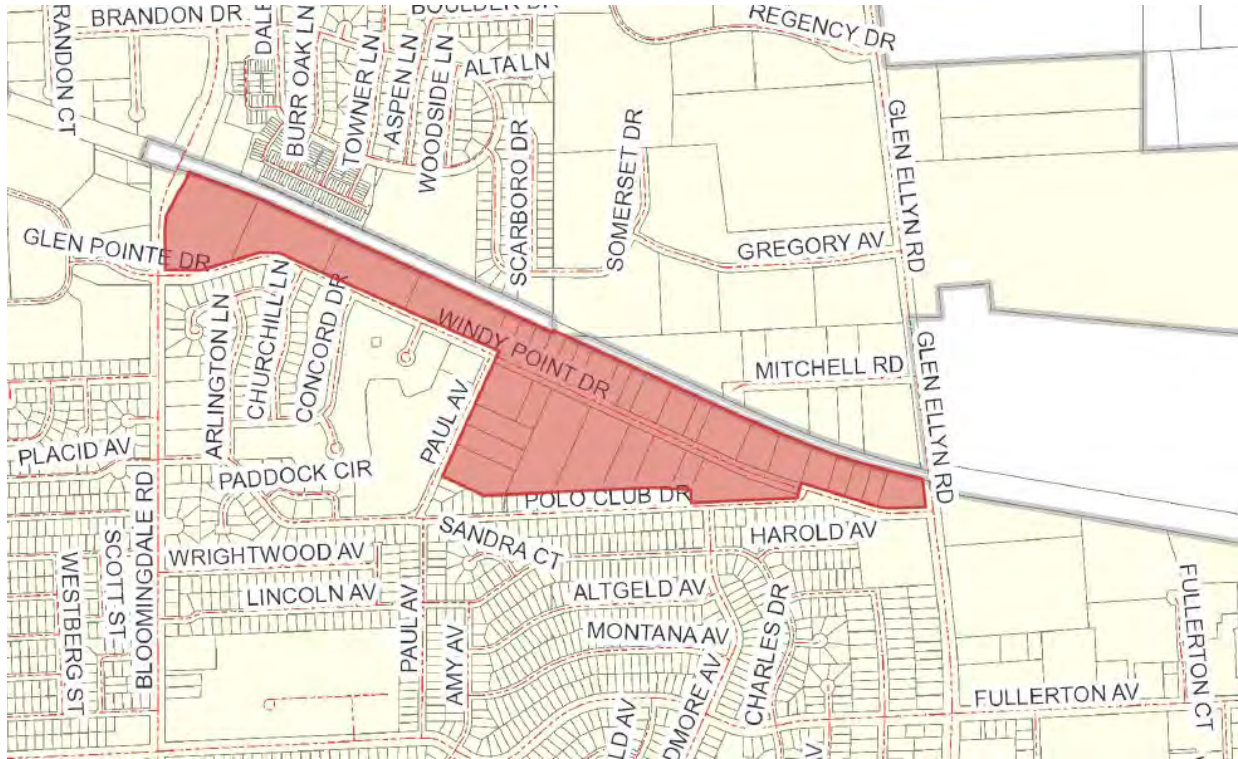
PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED	FY 2016 ACTUAL
			ACTUAL	
SPECIAL SERVICE AREA-05	28,151.00	27,062.00	27,062.38	28,468.50
INTEREST INCOME	-	-	-	-
GOB-SERIES 2006(VOGH-SSA)	-	-	-	-
PROF-LEGAL	-	-	-	-
ENGINEERING	-	-	-	-
OTHER PROFESSIONAL	-	-	-	-
INTEREST EXPENSE	-	-	-	-
STREET IMPROVEMENT PGM	-	-	-	-
TRANSFER TO-GENERAL FUND	21,067.00	20,351.00	20,351.00	19,938.00

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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
SPECIAL SERVICE AREA-06	29,888.00	27,949.00	29,750.34	28,944.19
INTEREST INCOME	-	-	-	-
GOB-SERIES 2006(VOGH-SSA)	-	-	-	-
PROF-LEGAL	-	-	-	-
PROF-LEGAL	-	-	-	-
ENGINEERING	-	-	-	-
OTHER PROFESSIONAL	-	-	-	-
INTEREST EXPENSE	-	-	-	-
STREET IMPROVEMENT PGM	-	-	-	-
TRANSFER TO-GENERAL FUND	18,250.00	17,630.00	17,630.00	17,272.00

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.

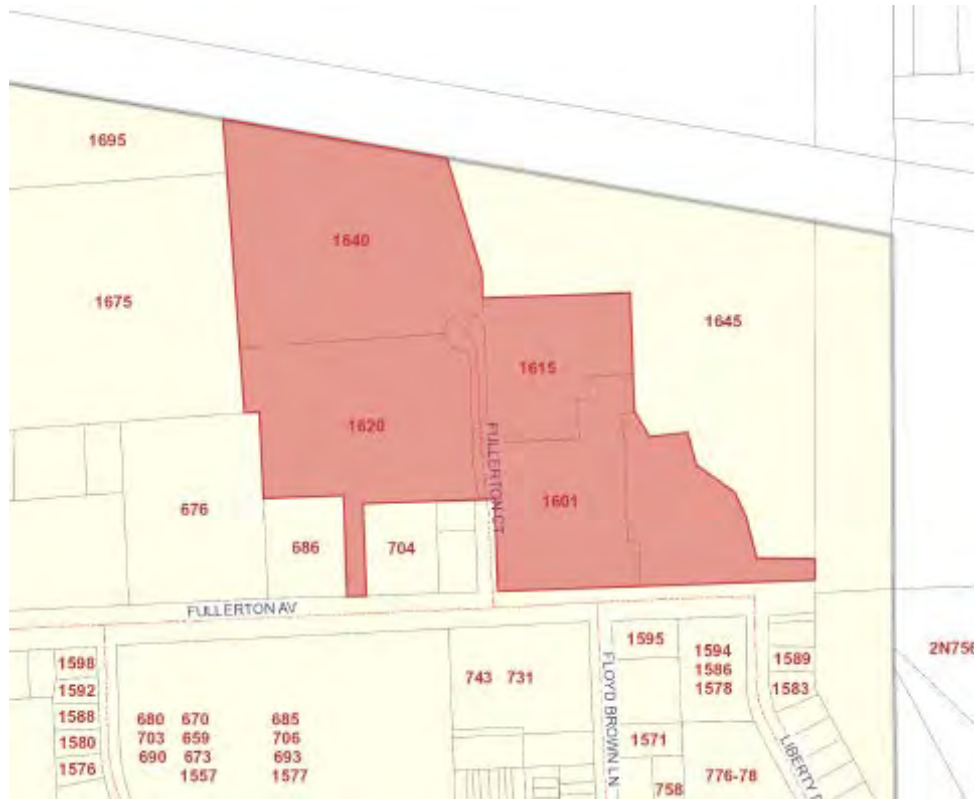
PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED	FY 2016 ACTUAL
			ACTUAL	
SPECIAL SERVICE AREA-07	15,782.00	14,716.00	14,716.13	15,749.64
INTEREST INCOME	-	-	-	-
PROF-LEGAL	-	-	-	-
PROF-LEGAL	-	-	-	-
ENGINEERING	-	-	-	-
OTHER PROFESSIONAL	-	-	-	-
INTEREST EXPENSE	-	-	-	-
STREET IMPROVEMENT PGM	-	-	-	-

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.

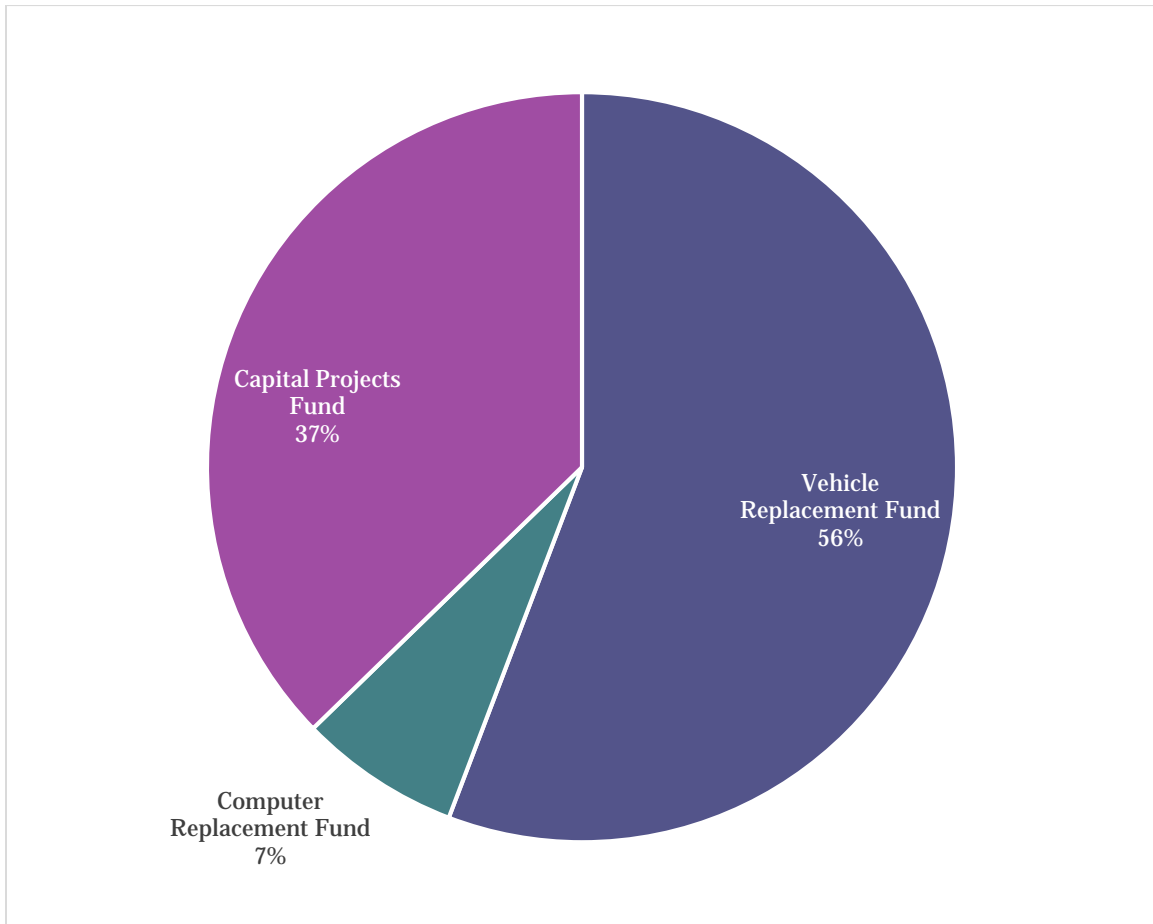
The Village of Glendale Heights Special Service Area No. 8 (Glendale Heights Business Park) was established pursuant the provisions of Article VII, Section 6, of the Constitution of the State of Illinois, pursuant to the Special Service Area Tax Law, as amended [65 ILCS 200/27-5 et seq. (1996 State Bar Ed.)] and pursuant to the Revenue Act of 1939, as amended.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED	
			ACTUAL	FY 2016 ACTUAL
SPECIAL SERVICE AREA-08	30,606.00	28,561.00	28,561.14	26,036.51
INTEREST INCOME	-	-	-	-
PROF-LEGAL	-	-	-	-
PROF-LEGAL	-	-	-	-
ENGINEERING	-	20,000.00	5,699.53	-
OTHER PROFESSIONAL	-	-	-	-
R&M ROADS	-	-	-	-
INTEREST EXPENSE	-	-	-	-
STREET IMPROVEMENT PGM	-	100,000.00	65,805.91	-

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.



In order to lessen the financial burden during the last few years of economic downturn, the vehicle replacement fund was short funded. For the third straight year, each fund is contributing the amount necessary to fund its own scheduled vehicles that are budgeted to be replaced in FY 2018.

CAPITAL OUTLAY

Vehicle and Equipment Items to be replaced:

GENERAL FUND REPLACEMENTS:

COMMUNITY DEVELOPMENT - VEHICLE UNIT #935	\$27,000
COMMUNITY DEVELOPMENT - VEHICLE UNIT #939	\$25,000
PARKS - TRUCK UNIT #106	\$29,000
PARKS - MOWER UNIT #254	\$11,000
POLICE - VEHICLE UNIT #23	\$21,000
POLICE - VEHICLE UNIT #27	\$21,000
POLICE - PATROL VEHICLE UNIT #12	\$38,000
POLICE - PATROL VEHICLE UNIT #14	\$38,000
POLICE - PATROL VEHICLE UNIT #19	\$25,000
STREETS - SKID STEER UNIT #521	\$47,000
STREETS - LOADER UNIT #529 NET OF TRADE IN	\$90,727
STREETS - 3-TON TRUCK UNIT #563 NET OF TRADE-IN	\$150,000
STREETS - TRUCK UNIT #568 NET OF TRADE-IN	\$140,000
STREETS - TRUCK UNIT #579	\$42,000

GOLF COURSE FUND REPLACEMENTS:

GROUNDS - MOWER UNIT #1001	\$65,000
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PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	2016 ACTUAL
TRAINING & SEMINARS	-	-	-	-
BANK FISCAL CHARGES	-	-	-	-
MISCELLANEOUS EXPENSE	-	-	-	-
VEHICLES	769,727.00	464,721.00	216,737.06	244,465.20
TRANSFER TO-GENERAL FUND	-	-	-	-
TRANSFER TO TIF#5 FUND	-	-	-	-
TRANSFER TO-GOLF CART REP	-	-	-	-
TRANSFER TO-ENVIRONMENTAL	-	-	-	20,000.00
TRANSFER TO-GOLF COURSE	-	-	-	-

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. Starting in FY 2017, the Village changed the scope of responsibility in this fund to items costing in excess of \$5,000.



CAPITAL OUTLAY

MS 2016 EXCHANGE SERVER LICENSES (2)	\$1,300
MS 2016 EXCHANGE SERVER CALS (250)	\$10,000
MS 2016 LICENSES	\$3,850
PD MOBILE DATA TERMINALS (10)	\$35,000
GOLF WORKSTATION	\$1,200
GOLF ALL-IN-ONE WORKSTATION	\$1,400
GOLF LAPTOP AND DOCKING STATION	\$1,900
FUNDING CARRYOVER TO UPGRADE DRAGONWAVE WIRELESS TO EXPAND CAPACITY BANDWIDTH FROM 50 MB TO 1 GB (ADDL \$25000 IN GF TO SUPPLMENT UPGRADE)	\$23,200
MICROWAVE NETWORK ALVARION WIRELESS - PUBLIC WORKS	\$5,280
FUNDING CARRYOVER TO REPLACE SCADA SERVER EQUIP	\$12,800

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
COMPUTER SOFTWARE	15,150.00	-	-	-
COMPUTER EQUIPMENT	39,500.00	-	-	-
P.C. HARDWARE	-	21,000.00	19,837.44	35,775.55
OTHER COMPUTER EQUIPMENTS	41,280.00	66,402.00	23,633.38	76,187.35

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

PARK PATH/PARKING LOT IMPROVEMENTS	\$207,000
NEW CRICKET FIELD AT CAMERA PARK	\$165,000

PROPOSED BUDGET WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
PARKS & GROUNDS EQUIPMENT	6,000.00	-	-	-
R&M PARKS AND GROUNDS	136,400.00	-	-	-
PUBLIC WORKS-FLEET MAINT.	-	-	-	-
PARKS & GROUND EQUIPMENT	-	174,989.00	184,605.78	7,036.80
VEHICLES	-	-	-	-
CIVIC CENTER	-	-	-	-
SPORTS HUB	-	-	-	-
BUILDING MAINTENANCE	-	-	-	-
ESDA BUILDING	-	-	-	-
PUBLIC WORKS FACILITIES	-	-	-	-
PUBLIC WORKS-FLEET MAINT	-	3,600.00	3,600.00	-
PARKS AND GROUNDS	-	15,500.00	16,918.30	37,310.83
DRIVING RANGE/FAC. IMPV	-	-	-	-
POLICE DEPARTMENT	-	-	-	-
LAND ACQUISITION	-	-	-	-
STREET IMPROVEMENT PGM	-	324,643.00	-	-
PARKS AND GROUNDS	372,000.00	544,854.00	207,186.84	47,709.33
GOLF COURSE IMPROVEMENTS	-	-	-	-
ARMITAGE DITCH	-	-	-	-
STREET EMERGENCY REP.PROG	-	-	-	-
TRANSFER TO-GENERAL FUND	-	-	-	-
TRANSFER TO-MOTOR FUEL	-	-	-	-
TRANSFER TO INFRASTRUCTUR	-	-	-	-
TRANSFER TO-SERIES-2007	-	-	-	-
TRANSFER TO 2010 GOB	-	46,377.00	46,377.00	-



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. The fund was officially closed out at the end of FY 2017.



PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
RECREATION EQUIPMENT	-	12,000.00	10,549.30	-
TRANSFER TO-CAPITAL PROJ	-	-	-	-

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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED	FY 2016 ACTUAL
			ACTUAL	
BOND & INTEREST	2,068,015.00	2,074,837.00	2,091,037.12	2,081,673.13
INTEREST INCOME	500.00	500.00	1,192.68	778.34
REFUNDING-1995-A&B & 1997	-	-	-	-
OTHER REVENUES	427,145.00	449,090.00	519,200.09	541,612.17
TRANSFER FROM GEN.FUND	809,975.00	799,500.00	799,500.00	793,401.00
TRANSFER FROM-MOTOR FUEL	-	-	-	-
TRANSFER FROM INFRASTRUCT	1,195,446.00	1,190,031.00	1,190,031.00	1,177,498.00
BOND FUND SERIES 2007	-	-	-	-
TRANSFER FROM-ENVIRONMENT	576,774.00	578,428.00	578,428.00	580,000.00
OTHER FINANCING SOURCES	-	-	-	-
PROF-AUDITING	-	-	-	-
PROF-LEGAL	-	-	-	-
PROFESSIONAL-OTHERS	1,000.00	1,000.00	862.50	867.50
PRINTING & BINDING	-	-	-	-
BANK FISCAL CHARGES	2,775.00	2,800.00	2,775.00	2,775.00
BOND-1997-PRINCIPAL-CLOSED	-	-	-	-
BOND-2001-PRINCIPAL-LEVIED	-	-	-	-
BOND-2003-PRINCIPAL-LEVIED	-	-	-	-
BOND 2006-PRINCIPAL-ABATED	260,000.00	240,000.00	240,000.00	225,000.00
BOND-2007-PRINCIPAL-LEVIED	480,000.00	460,000.00	460,000.00	440,000.00
BOND-2008-PRINCIPAL-ABATED	575,000.00	550,000.00	550,000.00	525,000.00
BOND-2009-PRINCIPAL-LEVIED	740,000.00	720,000.00	720,000.00	690,000.00
SERIES 2010-PRINCIPAL	1,290,000.00	1,265,000.00	1,265,000.00	1,235,000.00
BOND-1997-INTEREST-CLOSED	-	-	-	-
BOND-2001-INTEREST-LEVIED	-	-	-	-
BOND-2003-INTEREST-LEVIED	-	-	-	-
BOND 2006-INTEREST-ABATED	46,200.00	55,800.00	55,800.00	64,800.00
BOND-2007-INTEREST-LEVIED	122,675.00	139,925.00	139,925.00	156,425.00
BOND-2008-INTEREST-ABATED	45,006.00	64,944.00	64,943.76	83,318.76
BOND-2009-INTEREST-LEVIED	203,950.00	232,750.00	232,750.04	259,315.04
SERIES 2010-INTEREST	1,310,748.00	1,359,766.00	1,359,766.26	1,402,373.76
TRANSFER TO-GENERAL FUND	-	-	-	-

DEBT SERVICE SCHEDULES

ANNUAL PRINCIPAL PAYMENTS – GENERAL OBLIGATION DEBT

Fiscal Year	Series 2006	Series 2007	Series 2008	Series 2009	Series 2010	Total
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	1,155,000	3,160,000	1,180,000	4,395,000	24,530,000	34,420,000

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
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	119,200	448,862	68,450	1,045,732	(366,007)	12,708,753	(4,448,065)	9,576,925

DEBT SERVICE SCHEDULES

ANNUAL DEBT SERVICE PAYMENTS – GENERAL OBLIGATION DEBT

Fiscal Year	Principal	Interest	Treasury Rebate	Total
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	34,420,000	14,390,997	(4,814,072)	43,996,925

PROPRIETARY FUNDS

ENTERPRISE FUNDS

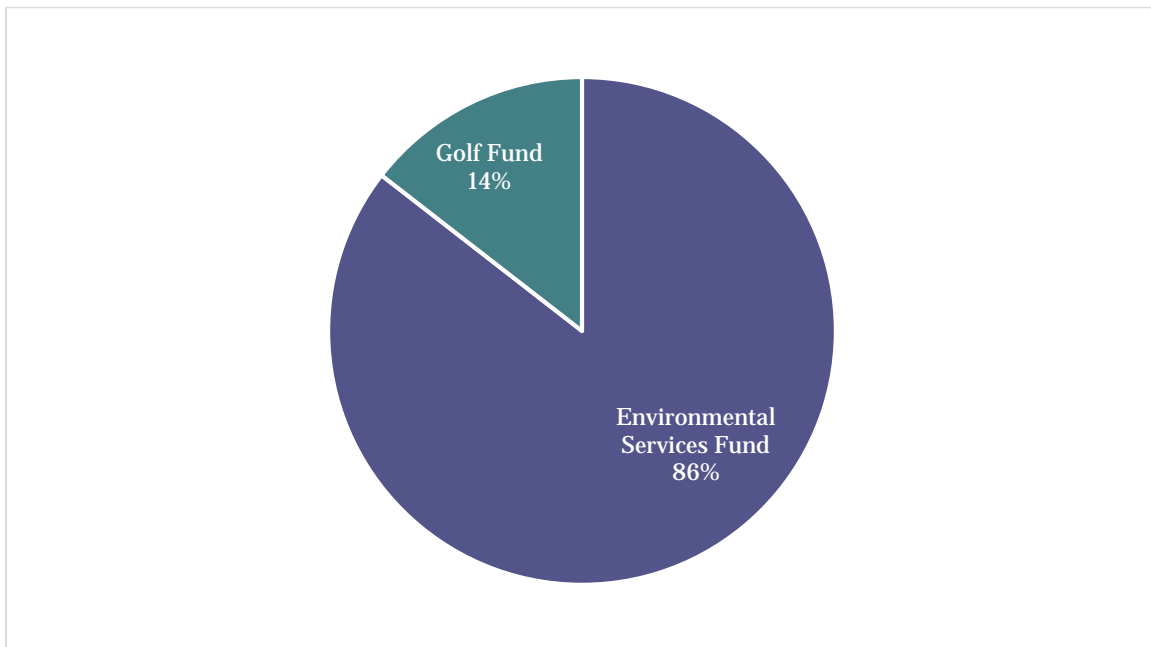
Proprietary funds account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through 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.

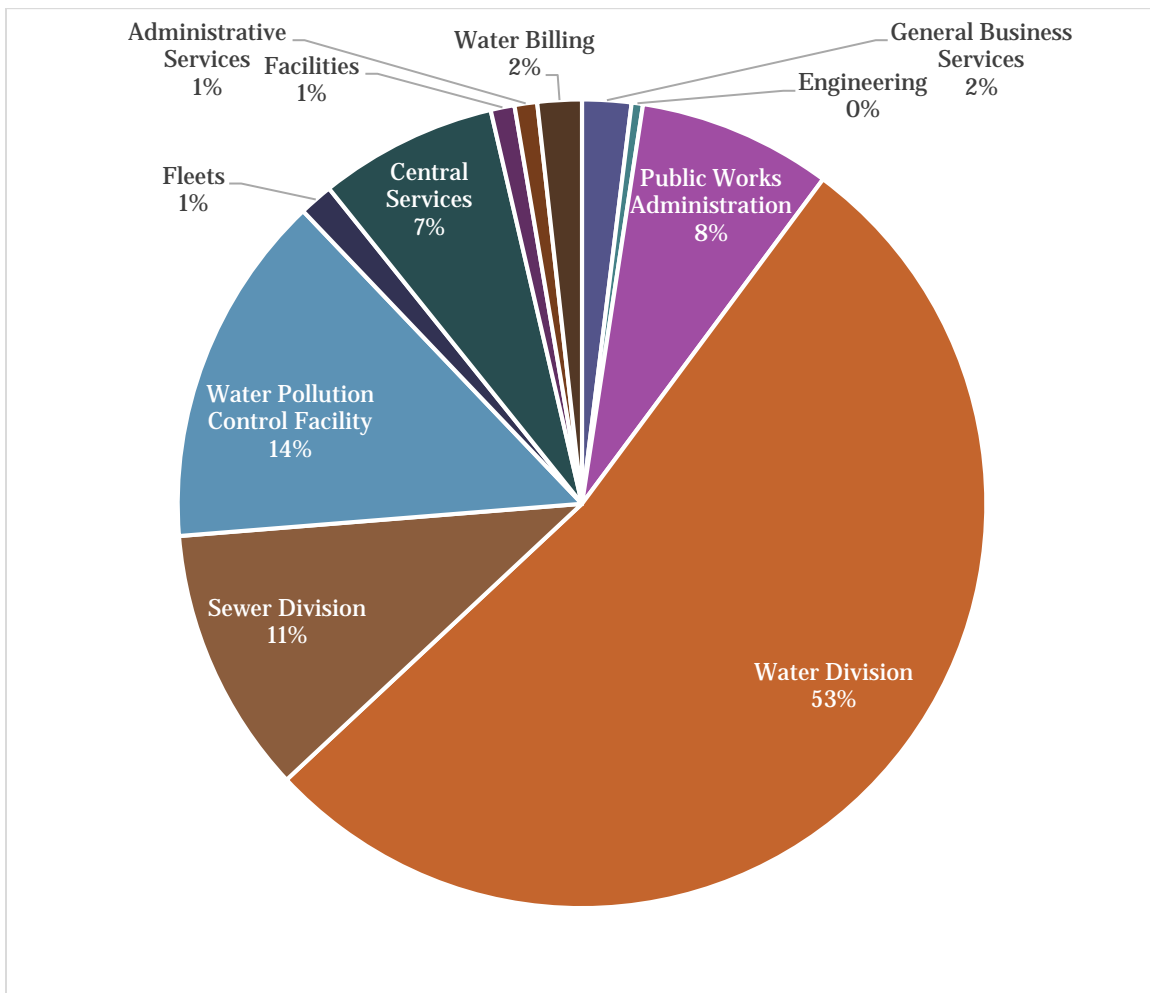
ENVIRONMENTAL SERVICES

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 \$11,713,229

ANNUAL EXPENSES BY DIVISION



SIGNIFICANT ACCOMPLISHMENTS IN FY 2016/2017**UTILITIES DIVISION & WATER POLLUTION CONTROL FACILITY****UTILITIES DIVISION**

The Village's water infrastructure was improved in 2016 through rehabilitation of the Brandon Court Elevated Water Tower. This is a 1,000,000 gallon elevated storage tank, which services approximately 33% of the water system. Work included sandblasting and repainting the exterior and interior of the tank, various remedial repairs and the installation of a new mixer system to help improve water quality. Utilities Division staff continued to perform maintenance to the water infrastructure including hydrant maintenance, valve repair, pump station maintenance and Illinois Environmental Protection Agency (IEPA) mandated sampling. I am pleased to report that all IEPA sampling undertaken in 2016 resulted in no violations or water quality issues.

Improvements to the Village's sanitary sewer distribution system continued this year with the rehabilitation of the lift station located at 521 North Avenue, which was retrofitted with submersible pumps. The upgrades to this station will reduce confined space entries by maintenance staff, as well as increase energy efficiency through the use of new energy efficient pumps and equipment. Additional maintenance work was undertaken to the public sanitary sewers including the televising of approximately 50,000 ft. of sewers in the North Avenue Catchment Area. In the spring of 2017, an Inflow and Infiltration (I&I) Study will be performed, which will identify sources of structural defects.

WATER POLLUTION CONTROL FACILITY (WPCF)

The Village's Water Pollution Control Facility (WPCF) processed over one billion gallons of wastewater in 2016 within IEPA guidelines and regulations. The WPCF, considered an exemplary plant by peer review publications, has continually operated well above the expected guidelines. The plant completed an industrial user inventory as part of a condition of its IEPA Discharge Permit. The study ensured that all local businesses follow federal and local regulations when discharging wastewater into the Village's collection system. The inventory also provides the mechanism for the Village to establish best management practices in processing conventional and industrial discharges into the wastewater stream. In 2017, the Village will undertake a Phosphorus Optimization Plan and a Phosphorus Feasibility Study. These projects are also required as a condition of the Village's IEPA Permit for wastewater discharge. The projects will provide solutions for the future removal of phosphorus from the plant's discharge.

FY 2017/17 GOALS AND OBJECTIVES

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 .
 - Televising 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.
- ❖ 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 annual in-house project schedule by April to address remedial works for upcoming construction season.
 - 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.

Goal #2: Improve service delivery across all areas of Public Works Operations.

- ❖ Undertake new regulations as required by the USEPA regarding lead in drinking water.
 - Undertake a review of the approved lead sample plan and revise as necessary to ensure all sample sites are within IEPA regulations and guidelines.
 - Conduct subsequent testing/analysis on individual user lead level sample results exceeding 15 parts per billion in a timely manner.
- ❖ Maintain water quality through seasonal adjustments and programs.
 - Ensure staff is appropriately trained on all sampling procedures.

- Integrate potable water mixers into SCADA system to operate at designated times to reduce energy costs and maintain water quality.

Goal #3: Develop Policies and Procedures to improve fiscal responsibility in all areas of Public Works.

- ❖ Utilities Division will strategically undertake the reduction of water loss.
 - Utilities Division will identify fire hydrants throughout the system that are suspected sources of water theft; these hydrants will be secured by a locking mechanism.
 - Undertake two water metering pilot studies; this will assist in identifying water loss through the recording of low water flows not currently recorded by the existing water meters.
 - Utilities Division will purchase leak detection sounding equipment, which shall be used in emergencies in addition to when annual fire hydrant flushing is conducted.

WPCF 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 by:
 - 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 the South Secondary Clarifier.
 - Install a surge suppression system throughout the facility.
 - Develop a Facility Plan to be used to update the current CIP.

- Update the current SCADA servers and make upgrades to the system where possible.
- ❖ Manage a Confined Spaces Program by:
 - 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

- ❖ Reduce odors emanating from the Treatment Plant by:
 - Continuing 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 by:
 - 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 recording keeping/inspection purposes.

Goal #3: Develop Policies and Procedures to Improve Financial Responsibility in all Areas of Public Works

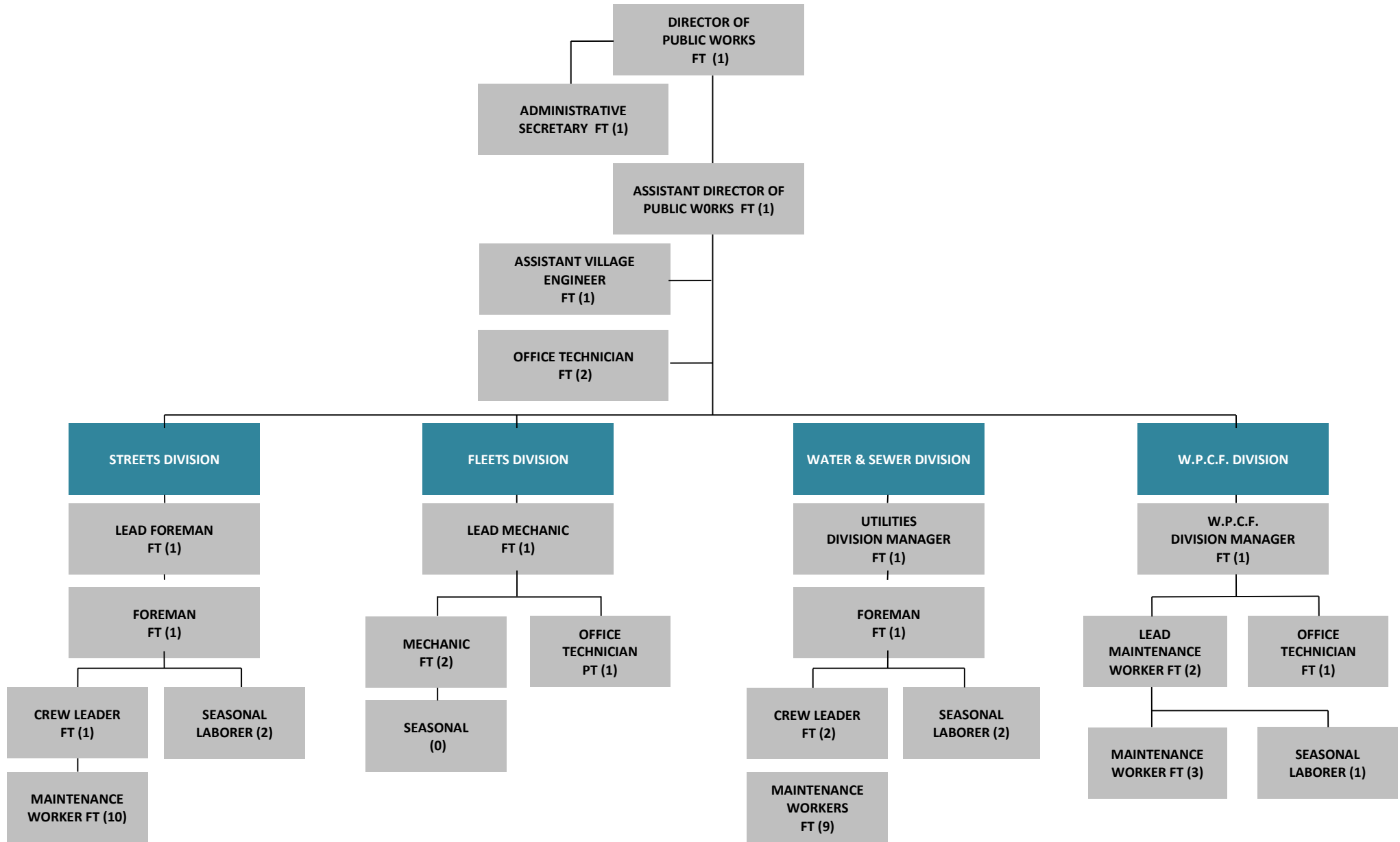
- ❖ Practice responsible stewardship of Village funds by:
 - Maintain records and related systems of internal control in accordance with accepted policies of the Village.
 - Payment of invoices with-in ten days of receipt.
 - Timely execution of payroll.
- ❖ Investigate potential programs for funding by:
 - Plan projects in accordance with eligible funding programs.
 - Check for programs on the State and Federal level.
 - Review water rates annually.
 - Replace Plant fixtures with LED using DCEO Grant.

- Replace Digester blower with new technology using DCEO Grant.
- ❖ Reduce the environmental impact of the Village's wastewater system upon land and water resources by:
 - A sludge management program which is reliable, environmentally sound and can respond to changes in government regulations.
 - Promote using non-potable water where applicable.

Goal #4: Compliance with all State and Federal Regulations operating the Villages Treatment Plant

- ❖ Compliance with the Special Conditions in the Villages Discharge Permit:
 - Complete and a written Phosphorus Discharge Optimization Plan.
 - Complete a Phosphorus Removal Feasibility Study.
 - Continue to update the Industrial User inventory.

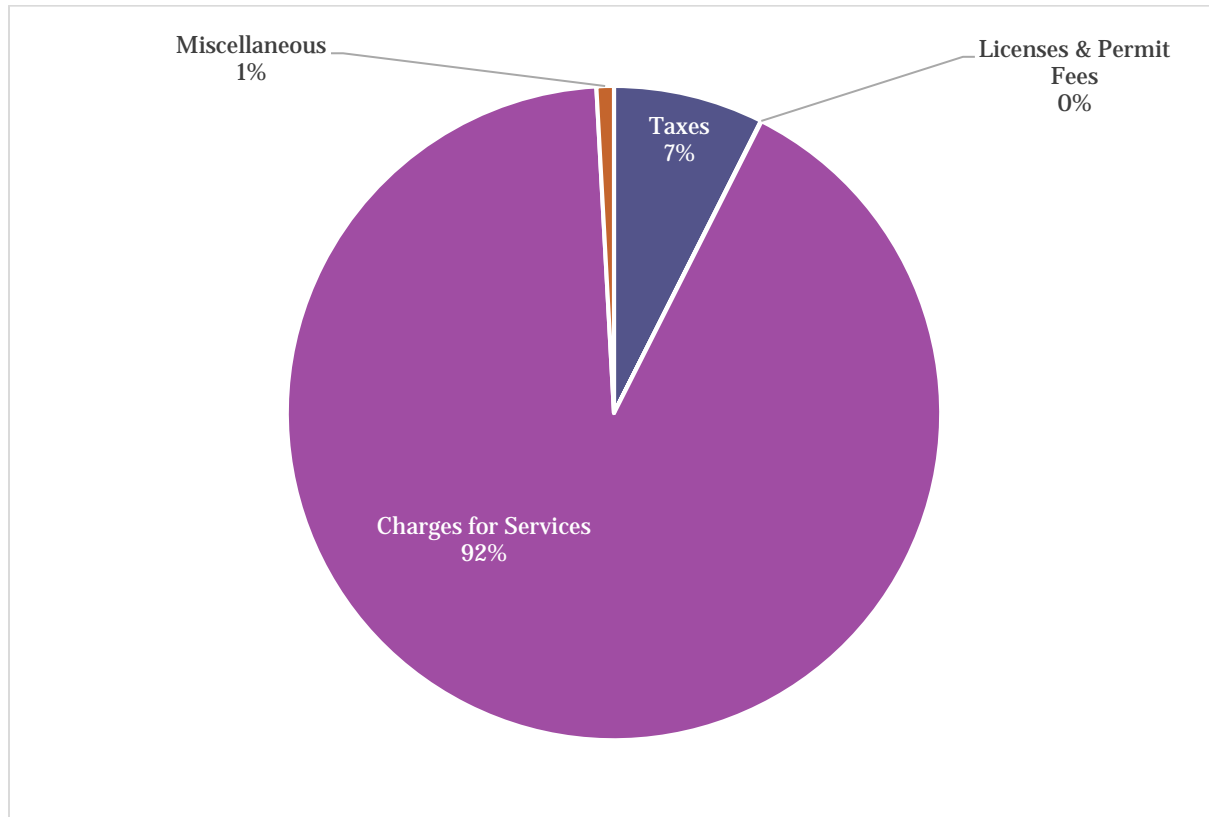
FY 2016 / 2017
 VILLAGE OF GLENDALE HEIGHTS
 PUBLIC WORKS



The department of Public Works is organized into four divisions: Street, Water & Sewer, Fleet Maintenance and Water Pollution Control Facility. Each division is under the direct supervision of the Director of Public Services 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: 42 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 92% 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, 2017 the Village implemented a rate increase to all customers for water use in an amount of .08¢ 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
 May 1, 2016 – (.05¢) per thousand gallons
 May 1, 2017 - .08¢ per thousand gallons

RESIDENTIAL WATER RATES Effective May 1, 2017 (P/TH GALLONS)	
Cost Allocation	Rate (Per Month)
Water	\$4.88
Local Water Delivery	\$2.81
Sewer	\$4.61
Sewer Debt	\$7.50 (Flat Rate)
Capital Infrastructure Fee	\$1.50 (Flat Rate)
TOTAL AVG. COST OF WATER BILL AT 7.5 TH	\$99.75

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.

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 WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
TRANSFER FROM GOB-2009	-	-	-	-
WATER TAX	870,500.00	500,000.00	540,419.44	-
WATER PERMIT FEES	80.00	160.00	31.00	4,050.00
SEWER PERMIT FEES	600.00	480.00	2,650.00	10,700.00
LICENSE AND PERMIT FEES	3,034.00	2,300.00	3,868.00	2,928.00
TOWER RENTAL	90,534.00	87,242.00	87,340.85	-
WATER & SEWER RECEIPTS	10,137,472.00	9,988,233.00	10,109,081.62	9,913,090.17
LATE PENALTY FEES	300,765.00	250,000.00	278,488.10	291,863.85
WATER MISC. CHARGES	-	-	-	-
WATER TAP IN FEES	16,900.00	40,000.00	58,515.00	14,300.00
WATER METER SALES	10,720.00	16,622.00	16,253.50	13,817.10
SEWER RODDING FEES	9,440.00	11,950.00	10,050.00	12,210.00
SEWER EXCAVATION FEES	16,200.00	16,200.00	18,600.00	24,700.00
SEWER TAP IN FEES	8,800.00	40,000.00	32,146.55	7,690.00
CAPITAL INFRASTRUCT FEE	167,544.00	167,544.00	167,337.00	-
NSF-FEE	1,000.00	1,500.00	1,200.00	2,264.00
INTEREST INCOME	200.00	100.00	271.40	216.75
REFUNDING SERIES-1993	-	-	-	-
FEDERAL GRANTS	-	-	-	100,000.00
STATE OF IL.	83,700.00	-	-	6,178.00
CASH (OVER) & SHORT	-	-	(123.11)	(71.45)
(GAIN)&LOSS SALES VIL.PRO	-	-	-	(12,698.05)
MISCELLANEOUS INCOME	17,200.00	84,754.00	48,142.44	52,046.99
REBATE C.DUPAGE WATER COM	-	-	-	-
TRANSFER FROM-TIF 01	-	-	-	-
TRANSFER FROM-VEHICLE REP	-	-	-	20,000.00
TRANSFER FROM GOB 2010	-	158,000.00	158,000.00	-

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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
F-TIME & REG.PART TIME	103,757.00	102,855.00	100,838.30	99,434.69
TEMPORARY HELP	-	-	-	-
OVERTIME PAY	-	-	-	-
FICA-EMPLOYER	6,433.00	6,377.00	5,466.10	5,362.24
WORKMENS COMPENSATION	-	-	-	-
TRAVEL FOR MEETING & CONF	200.00	200.00	-	-
TRAINING & SEMINARS	800.00	800.00	-	40.00
MEDICARE-EMPLOYER	1,504.00	1,491.00	1,422.20	1,400.20
OPT OUT MED INSURANCE	-	-	-	-
EMPLOYEE-SEVERANCE PAY	-	-	-	-
AUDITING	13,000.00	13,000.00	13,000.00	12,150.00
LEGAL	-	-	1,239.50	6,403.33
ENGINEERING	5,000.00	5,000.00	2,833.48	2,833.05
OTHER PROFESSIONAL	-	-	-	-
PRINTING & BINDING	300.00	575.00	307.63	56.75
GIS CONSORTIUM	-	-	-	-
POSTAGE	100.00	100.00	-	-
OPERATING SUPPLIES	-	-	-	107.96
OFFICE EQUIPMENT	2,350.00	-	-	-
TELEPHONE	7,200.00	7,200.00	5,524.09	5,504.77
CELLULAR PHONE	900.00	900.00	247.49	616.33
NATURAL GAS	7,000.00	7,000.00	-	3,392.89
LEASES-EQUIPMENTS	3,500.00	3,500.00	2,495.45	2,611.62
PUBLIC WORKS FACILITIES	-	-	-	-
MEMBERSHIP DUES	500.00	500.00	-	-
SUBSCRIPTIONS	-	-	-	-
AMORTIZATION EXPENSE	-	-	-	-
VIPFER-EXPENSE	-	-	-	-
INTEREST EXPENSE	-	-	-	-
BANK FISCAL CHARGES	38,000.00	38,000.00	43,380.24	33,025.23
MISCELLANEOUS EXPENSE	-	-	-	-
BAD DEBTS	-	-	-	4,625.00
DEPRECIATION EXPENSE	-	-	-	1,342,982.87
METER PURCH NEW DEVELOPM	-	-	-	-
PW/SCADA UPGRADE	19,835.00	-	-	-
FURNITURE & FIXTURE	-	350.00	273.21	774.09
BOND-PRNCIPAL PAYMENTS	-	-	-	-
TRANSFER TO-VEHICLE REP	-	-	-	47,000.00
TRANSFER TO-COMPUTER REP	875.00	875.00	875.00	-
TRANSFER TO-DEBT SERVICE	576,774.00	578,428.00	578,428.00	580,000.00
TRANSFER TO-LIABILITY INS	120,000.00	120,000.00	120,000.00	120,000.00

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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
F-TIME & REG.PART TIME	47,491.00	46,166.00	46,155.20	66,160.98
OVERTIME PAY	-	-	-	-
FICA-EMPLOYER	2,944.00	2,863.00	2,725.61	3,950.74
TRAVEL FOR MEETING & CONF	-	-	-	-
TRAINING & SEMINARS	-	-	-	-
MEDICARE-EMPLOYER	689.00	669.00	637.42	923.88
ENGINEERING	-	-	-	-
PRINTING & BINDING	-	500.00	-	-
SOFTWARE SUPPORT/MAINT	500.00	500.00	397.14	397.14
OTHER PURCHASE-SERVICES	200.00	-	-	-
OFFICE SUPPLIES	200.00	300.00	14.54	-
UNIFORM/PPE	200.00	200.00	123.90	-
GAS & FUEL	500.00	500.00	67.62	-
OPERATING SUPPLIES	-	-	-	-
TELEPHONE	-	-	-	-
CELLULAR PHONE	350.00	350.00	211.25	435.42
MEMBERSHIP DUES	-	-	-	-
SUBSCRIPTIONS	-	-	-	-

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 WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
F-TIME & REG.PART TIME	20,432.00	19,471.00	19,660.88	18,780.13
OVERTIME PAY	-	-	191.65	-
FICA-EMPLOYER	1,267.00	1,207.00	1,202.14	1,144.29
MEDICARE-EMPLOYER	296.00	282.00	280.89	267.78
NETWORK CONSULTING	20,832.00	20,400.00	20,400.00	9,916.52
HTE ANNUAL SERV.CONTRACT	23,760.00	19,873.00	19,873.00	19,175.81
OTHER PURCHASE-SERVICES	-	2,300.00	1,073.32	-
COMPUTER EQUIPMENT	-	-	-	-

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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED	FY 2016 ACTUAL
			ACTUAL	
F-TIME & REG.PART-TIME	554,733.00	538,337.00	534,624.97	580,319.33
TEMPORARY HELP	14,000.00	8,500.00	-	-
OVERTIME PAY	30,000.00	30,000.00	22,820.93	27,812.20
FICA-EMPLOYER	37,121.00	35,237.00	33,457.85	36,522.69
TRAVEL, MEETING & CONF.	-	-	-	-
TRAINING & SEMINARS	5,500.00	5,500.00	4,340.00	2,895.00
MEDICARE - EMPLOYER	8,682.00	8,241.00	7,824.46	8,541.43
EMPLOYEE SEVERANCE PAY	-	-	-	-
LEGAL	9,000.00	14,802.00	14,802.00	9,373.33
ENGINEERING	95,000.00	221,025.00	54,014.95	80,577.84
DEBRIS REMOVAL	10,000.00	10,000.00	8,155.27	5,771.12
CONTRACTUAL SERVICES	5,000.00	49,711.00	30,742.22	48,092.89
SOFTWARE SUPPORT & MAINT	-	-	-	-
NORTH AVE EMERG REPAIRS	-	-	-	39,339.84
OFFICE SUPPLIES	500.00	500.00	382.33	85.77
TOPDRESSING SOIL	-	-	-	-
GRAVEL AND SAND	-	-	-	-
GRASS SEEDS	-	-	-	-
LANDSCAPING SUPPLIES	4,000.00	4,000.00	2,964.63	3,622.95
MATERIALS	10,000.00	10,000.00	8,027.52	13,381.88
UNIFORMS	4,000.00	4,000.00	2,782.55	2,245.26
CHEMICALS	10,000.00	10,000.00	6,623.64	8,363.77
GAS & FUEL	20,000.00	20,000.00	15,352.22	15,991.90
OPERATIONAL SUPPLIES	8,500.00	27,200.00	18,300.00	2,688.88
PRIVATE EXCAVATION SUPPLI	15,000.00	15,000.00	14,469.17	12,780.51
OPERATING SUPPLIES	4,000.00	4,000.00	3,705.11	3,847.16
OPERATIONAL EQUIPMENT	7,000.00	6,300.00	6,180.55	8,251.24
OTHER OPERATING EQUIPMENT	-	-	-	-
TELEPHONE	-	-	-	-
PAGER	-	-	-	386.55
CELLULAR PHONE	760.00	580.00	537.50	435.12
ELECTRICITY	25,000.00	25,000.00	20,989.92	23,401.41
NATURAL GAS	1,200.00	1,200.00	596.67	708.77
RENTALS-EQUIPMENTS	1,000.00	1,000.00	95.00	-
PUBLIC WORKS-SEWER DIV.	22,000.00	-	-	-
INFRASTRUCTURE-SEWER	-	-	-	-
INFRASTRUCTURE MAINT	25,000.00	-	-	-
LIFT STATION MAINTENANCE	-	-	-	-
BAD DEBT EXPENSE	-	-	-	(38,553.29)
PUBLIC WORKS-SEWER	-	20,000.00	-	-
INFRASTRUCTURE-SEWER	325,000.00	550,000.00	261,893.51	(124,924.65)

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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
F-TIME & REG.PART-TIME	71,663.00	75,381.00	80,289.20	69,095.54
OVERTIME PAY	1,000.00	1,000.00	778.77	550.58
FICA-EMPLOYER	4,443.00	4,054.00	4,923.33	4,305.03
TRAVEL FOR MEETING & CONF	-	-	-	-
TRAINING & SEMINARS	-	-	-	-
MEDICARE-EMPLOYER	1,054.00	948.00	1,151.27	1,006.67
PRINTING & BINDING	-	-	-	-
OTHER PURCHASE-SERVICES	1,050.00	2,150.00	802.31	1,709.57
OFFICE SUPPLIES	-	-	-	-
JANITORIAL SUPPLIES	3,500.00	3,500.00	3,202.77	3,471.35
ELECTRICAL SUPPLIES	500.00	750.00	44.00	268.82
HARDWARE SUPPLIES	100.00	100.00	62.99	-
PLUMBING SUPPLIES	150.00	175.00	65.63	150.25
LUMBER SUPPLIES	100.00	100.00	-	-
CHEMICALS	-	-	-	-
OTHER BLDG. MAINT. SUPPLY	-	-	-	-
UNIFORMS	-	-	-	-
CHEMICALS	-	-	-	-
GAS & FUEL	-	-	-	-
BLDG. MAINTENANCE TOOLS	-	-	-	-
PAGER	-	-	-	-
CELLULAR PHONE	-	-	-	-
R & M EQP & BUILDINGS	28,300.00	9,628.00	9,381.38	2,919.92
R&M BUILDINGS & EQUIPMENT	-	-	-	-

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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED	
			ACTUAL	FY 2016 ACTUAL
F-TIME & REG.PART-TIME	590,069.00	567,022.00	557,802.53	510,129.82
TEMPORARY HELP	-	5,000.00	-	2,052.20
OVERTIME PAY	12,000.00	20,000.00	17,250.46	16,064.72
FICA-EMPLOYER	37,328.00	36,395.00	35,052.77	32,017.47
TRAVEL FOR MEETING & CONF	300.00	300.00	12.27	-
TRAINING & SEMINARS	5,242.00	8,400.00	6,901.91	5,064.00
MEDICARE EMPLOYER	8,730.00	8,512.00	8,197.88	7,487.85
EMPLOYEE SEVERANCE PAY	-	-	-	-
LEGAL SERVICES	10,000.00	10,000.00	9,259.25	7,104.00
ENGINEERING	103,000.00	137,900.00	73,305.90	27,673.28
PUBLIC WORKS-W.TREATMENT	19,250.00	19,250.00	17,413.88	9,249.89
SLUDGE REMOVAL	115,000.00	105,000.00	97,713.33	100,379.28
PRINTING & BINDING	300.00	1,500.00	516.54	14.50
SOFTWARE SUPPORT & MAINT	45,000.00	25,000.00	1,309.69	4,976.25
OTHER PURCHASED SERVICES	51,600.00	-	-	-
OFFICE SUPPLIES	500.00	200.00	130.18	113.32
COMPUTER SOFTWARE	-	-	-	-
UNIFORMS	3,490.00	2,650.00	2,178.16	2,900.98
CHEMICALS	36,650.00	36,650.00	27,508.66	36,575.58
LAB SUPPLIES	6,000.00	6,000.00	4,116.07	4,383.56
GAS & FUEL	2,000.00	1,500.00	1,207.08	563.81
OIL & GREASE	1,500.00	1,000.00	984.05	890.65
OPERATING SUPPLIES	3,500.00	3,500.00	2,536.74	2,675.99
OPERATING EQUIPMENT	6,000.00	2,000.00	1,431.85	2,059.15
TELEPHONE	1,900.00	2,600.00	2,194.75	1,669.39
PAGER	-	-	-	475.64
CELLULAR PHONE	1,200.00	1,200.00	512.50	905.66
ELECTRICITY	216,600.00	220,000.00	226,192.91	180,758.67
NATURAL GAS	11,000.00	9,000.00	5,188.79	4,871.28
LEASES-EQUIPMENTS	2,300.00	2,300.00	1,700.62	1,686.48
PUBLIC WORKS-W.TREATMENT	56,300.00	55,300.00	52,652.45	47,820.32
ELECTRICAL STORM DAMAGE	-	60,000.00	58,553.86	-
PUBLIC WORKS-W.TREATMENT	1,500.00	1,500.00	1,014.58	13,372.45
MEMBERSHIP DUES	12,740.00	12,440.00	12,134.00	11,651.43
N.P.D.E.S. FEE (IL.STATE)	32,500.00	32,500.00	32,500.00	32,500.00
PUBLIC WORKS-W.TREATMENT	264,500.00	46,075.00	45,971.88	75,828.02
P.WORKS-WATER TREATMENT	-	-	-	-

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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED	
			ACTUAL	FY 2016 ACTUAL
F-TIME & REG.PART-TIME	512,604.00	468,054.00	478,310.75	464,439.19
TEMPORARY HELP	17,500.00	19,500.00	13,709.88	8,049.94
OVERTIME PAY	30,000.00	30,000.00	22,451.93	27,206.03
FICA-EMPLOYER	34,719.00	32,088.00	31,126.72	30,205.60
TRAVEL FOR MEETING & CONF	1,200.00	1,200.00	444.74	791.77
TRAINING & SEMINARS	5,000.00	9,000.00	2,985.00	8,577.56
MEDICARE - EMPLOYER	8,120.00	7,505.00	7,279.97	7,064.36
EMPLOYEE SEVERANCE PAY	-	-	-	-
LEGAL	7,000.00	10,000.00	7,424.75	5,032.00
ENGINEERING	57,000.00	30,000.00	15,936.50	-
PUBLIC WORKS-WATER	11,000.00	11,500.00	10,577.50	8,254.00
DEBRIS REMOVAL	15,000.00	15,000.00	9,566.27	5,549.13
PRINTING & BINDING	4,000.00	2,300.00	266.07	1,055.41
CONTRACTUAL SERVICES	94,845.00	151,406.00	56,545.90	42,780.64
SOFTWARE SUPPORT & MAINT	7,700.00	7,700.00	-	1,617.45
OFFICE SUPPLIES	1,600.00	500.00	380.97	313.36
TOPDRESSING SOIL	-	-	-	-
GRAVEL AND SAND	-	-	-	-
GRASS SEEDS	-	-	-	-
LANDSCAPING SUPPLIES	5,000.00	5,000.00	4,104.30	3,745.95
MATERIALS	26,000.00	26,000.00	22,645.03	25,837.42
UNIFORMS	3,500.00	3,500.00	2,702.24	2,237.10
CHEMICALS	300.00	300.00	39.84	220.52
GAS & FUEL	15,000.00	15,000.00	12,999.46	13,729.55
OPERATIONAL SUPPLIES	151,350.00	79,500.00	76,663.21	54,714.42
OPERATING SUPPLIES	6,000.00	6,000.00	5,188.47	5,757.20
OPERATIONAL EQUIPMENT	5,500.00	5,000.00	2,697.05	2,075.53
OPERATING EQUIPMENT	-	-	-	-
TELEPHONE	-	-	-	-
PAGER	-	-	-	386.55
CELLULAR PHONE	760.00	580.00	482.50	439.29
ELECTRICITY	47,000.00	47,000.00	52,469.05	47,287.69
LAKE MICH. WATER	4,150,440.00	3,936,000.00	4,096,488.00	4,133,805.35
LAKE MICH. WATER-DEBT	-	-	-	-
RENTALS-EQUIPMENTS	1,000.00	2,000.00	-	-
PUBLIC WORKS-WATER DIV.	17,985.00	-	-	-
INFRASTRUCTURE-WATER	-	-	-	-
INFRASTRUCTURE MAINT	12,000.00	6,000.00	4,728.33	1,542.19
TANK MAINTENANCE	31,154.00	250.00	200.02	209.19
MEMBERSHIP DUES	850.00	750.00	672.00	296.00
PUBLIC WORKS-WATER	25,000.00	65,700.00	50,417.11	51,104.55
FURNITURE & FIXTURE	-	-	-	-
INFRASTRUCTURE-WATER	886,850.00	721,635.00	708,930.91	(123,559.00)

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 inquiries 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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
F-TIME & REG.PART TIME	116,675.00	112,267.00	112,763.87	110,577.04
OVERTIME PAY	2,500.00	2,500.00	-	-
FICA-EMPLOYER	7,389.00	7,115.00	6,776.25	6,647.63
TRAVEL FOR MEETING & CONF	50.00	250.00	220.00	119.83
MEDICARE-EMPLOYER	1,728.00	1,663.00	1,584.71	1,554.67
COMPUTER EQUIPMENTS	-	-	-	-
PRINTING & BINDING	10,850.00	1,100.00	806.28	618.02
OTHER PURCHASE-SERVICES	3,400.00	27,600.00	31,874.76	20,838.54
STORAGE BOXES	-	-	-	-
POSTAGE	46,500.00	46,500.00	45,366.39	47,499.25
OFFICE SUPPLIES	200.00	200.00	2.55	194.91
GAS & FUEL	200.00	-	-	-
MISCELLANEOUS	-	-	-	-
PAGER	-	72.00	52.79	72.35
MISC. COMMUNICATION	25.00	25.00	24.00	24.00
OTHER OFFICE EQUIPMENT	-	-	-	-
BANK FISCAL CHARGES	18,000.00	-	-	-

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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
F-TIME & REG.PART TIME	120,885.00	122,084.00	117,401.81	111,495.75
TEMPORARY HELP	-	-	-	-
OVERTIME PAY	1,000.00	1,000.00	716.37	519.28
FICA-EMPLOYER	7,557.00	7,631.00	6,935.86	6,518.64
TRAINING & SEMINARS	450.00	500.00	149.00	491.00
MEDICARE-EMPLOYER	1,767.00	1,785.00	1,622.01	1,524.40
EMPLOYEE-SEVERANCE PAY	-	-	-	-
COMPUTER SOFTWARE	3,750.00	4,100.00	4,100.06	2,130.00
COMPUTER SOFTWARE	-	-	-	745.00
UNIFORM/PPE	350.00	350.00	350.00	350.00
MISC. INVENTORY SUPPLIES	24,000.00	31,000.00	21,711.59	22,613.40

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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
F-TIME & REG.PART TIME	64,533.00	64,052.00	64,277.19	62,894.72
OVERTIME PAY	-	-	-	-
FICA-EMPLOYER	4,001.00	3,971.00	3,308.42	3,216.22
MEDICARE-EMPLOYER	935.00	929.00	894.98	875.50
F-TIME & REG.PART TIME	52,249.00	44,749.00	46,562.35	45,120.22
OVERTIME PAY	-	-	-	-
FICA-EMPLOYER	3,239.00	2,774.00	2,726.67	2,653.22
MEDICARE-EMPLOYER	758.00	649.00	637.59	620.31
OTHER PURCHASE-SERVICES	-	-	-	-
F-TIME & REG.PART TIME	6,641.00	6,476.00	6,476.64	6,013.61
OVERTIME PAY	-	-	-	-
FICA-EMPLOYER	412.00	402.00	397.12	368.40
MEDICARE-EMPLOYER	96.00	94.00	92.90	86.13
F-TIME & REG.PART TIME	89,888.00	107,531.00	107,530.70	100,438.43
OVERTIME PAY	-	-	-	-
FICA-EMPLOYER	5,826.00	6,529.00	6,319.78	5,883.85
TRAVEL FOR MEETING & CONF	-	-	-	-
MEDICARE-EMPLOYER	1,303.00	1,531.00	1,519.93	1,423.05
PAGER	-	-	-	-
UNEMPLOYMENT INSURANCE	-	-	-	-
WORKMENS COMPENSATION	-	-	-	-
IMRF-EMPLOYER	318,112.00	297,503.00	314,629.54	436,357.56
MEDICAL-EMPLOYER	511,695.00	482,461.00	445,721.64	452,230.62
SICK DAYS BUY BACK ONLY	-	-	-	-
VACATION BUY BACK ONLY	-	-	-	18,187.21
OPT OUT MED INSURANCE	5,180.00	5,180.00	5,555.00	6,117.50
EMPLOYEE-SEVERANCE PAY	-	-	-	-
HEALTH & WELLNESS PROG.	375.00	375.00	328.90	249.43
REFUNDING BOND SR-2004	-	-	-	-
COLLECTION AGENCY FEE	-	-	-	-
BOND-PRNCIPAL PAYMENTS	-	-	-	-
F-TIME & REG.PART TIME	36,204.00	35,214.00	35,216.98	34,728.28
OVERTIME PAY	200.00	200.00	-	-
FICA-EMPLOYER	2,257.00	2,195.00	2,060.81	2,029.18
MEDICARE-EMPLOYER	528.00	510.00	481.84	474.45

GOLF FUND

FUND DESCRIPTION

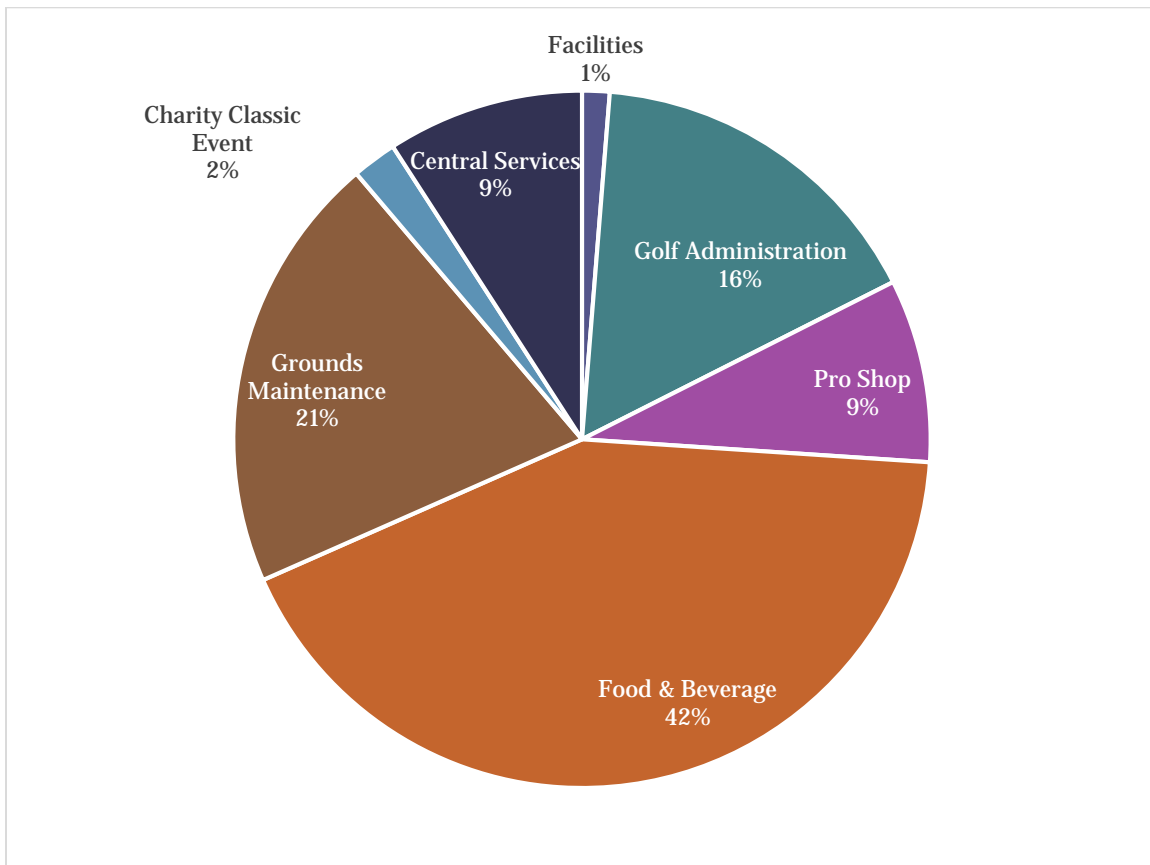
The Glendale Lakes Golf Club, golf course, clubhouse, and banquet facility is owned and operated by the Village of Glendale Heights. The golf course features an 18-hole championship design with water features that add challenge and beauty. Glendale Lakes also offers a full service Pro-shop stocked for 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

\$1,891,827

ANNUAL EXPENSES BY DIVISION



SIGNIFICANT ACCOMPLISHMENTS IN FY 2016/2017

Over 22,000 rounds of golf were played at the Glendale Lakes Golf Club in 2016. Among these rounds of golf were daily play, leagues, outings and high school golf team practices and matches. We look forward to continuing to be the home for the Glenbard North Boys and Girls, Glenbard West Girls, and Glenbard East Boys and Girls Golf Teams for the 2016-2017 school year.

Glendale Lakes Golf Club continues to host several golf outings including the Annual Charity Golf Classic, which this year raised over \$24,000 for Make-A-Wish Illinois, FOP Lodge #52 Community Enrichment Fund and the Glendale Heights Chamber of Commerce Scholarship Fund. In September, Glendale Lakes was home again to the Chicagoland National Fallen Fire Fighters Golf Outing. This event has continued to gain popularity, and is one of the largest of its kind in the nation!

Our Spring Fling and Turkey Shoot events have become so popular in recent years that we added a "Summer Scramble" event with the same format. This was the first time we offered this very successful summer event, and we will be continuing this new tradition in the summer of 2017.

In an effort to continue improving the playability of the course, staff has been working on renovating the bunkers. We started working on the greenside bunkers on Hole #17. The two left greenside bunkers are going to be removed, and the bunkers in front of the green and on the right side are going to be renovated and re-shaped to allow them to drain better. We hope to continue to make improvements to a few bunkers every year with the goal of having all of the bunkers completely renovated.

There were 289 banquets and special events held at Glendale Lakes Golf Club in 2016, and 43 of these were wedding receptions. Our Chef has revamped our menus and added his own touch to the selection of menu items. The exceptional food and beverage staff take care to ensure that each event is catered to the host's needs. Our banquet coordinators are ready to help you book your special event today! The Glendale Lakes restaurant is only open during the Lent Season. Join us Friday nights for our Fish Fry from 4:00 pm to 8:00 pm. If you are not a fish fan, our menu has a variety of other options to appeal to your tastes. Visit the Glendale Lakes Golf Club's website for our new menu and upcoming specials.

FY 2017/18 GOALS AND OBJECTIVES

Golf Operations Division

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 golf lessons
- ❖ Use SNAG Golf to introduce basic golf skills at community events in Glendale Heights and Carol Stream
- ❖ Use SNAG Golf to 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 participants to come back and play with coupons/discounts valid at slow times
- ❖ Promote to local businesses our golf outing packages

Golf Administration Division

Goal # 1 Implement technologies to streamline daily financial transaction processes

- ❖ Train Glendale Lakes Managers how to use SunGard (HTE) system
- ❖ Consolidate chart of accounts and utilize existing technology to generate journal entries
- ❖ Develop and implement a Standard Operating Procedure for daily reconciliations

Goal #2: Facilitate enhanced communication among all 3-department managers at the golf course

- ❖ Hold Regular staff meetings
- ❖ Encourage all managers to communicate to each other pertinent information by texting and emailing more frequently.
- ❖ Implement an online scheduling module to supplement the flow of information

Food & Beverage Division

Goal #1: Increase sales to golfers of food before, during and after their rounds of golf

- ❖ Offer a new bar menu that appeals to golfers at the turn and golfers after golf
- ❖ Advertise in the golf carts menus for golfers of food we offer 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: Improve staff productivity

- ❖ Cross train staff

- ❖ Communicate among all division managers to have the most updated information on daily events going on at the facility by implementing an online scheduling module
- ❖ Utilize golf kitchen staffing to be more efficient and offer more consistent service to customers

Goal #3: Create improved menus and offerings to customers to attract new business

- ❖ Create new menus and bring new ideas of offering different items to customers
- ❖ Gather feedback from events, analyze data and make changes as necessary to offer the best possible experience to customers
- ❖ Promote to businesses our business meeting packages and Holiday Party Packages

Golf Grounds Division

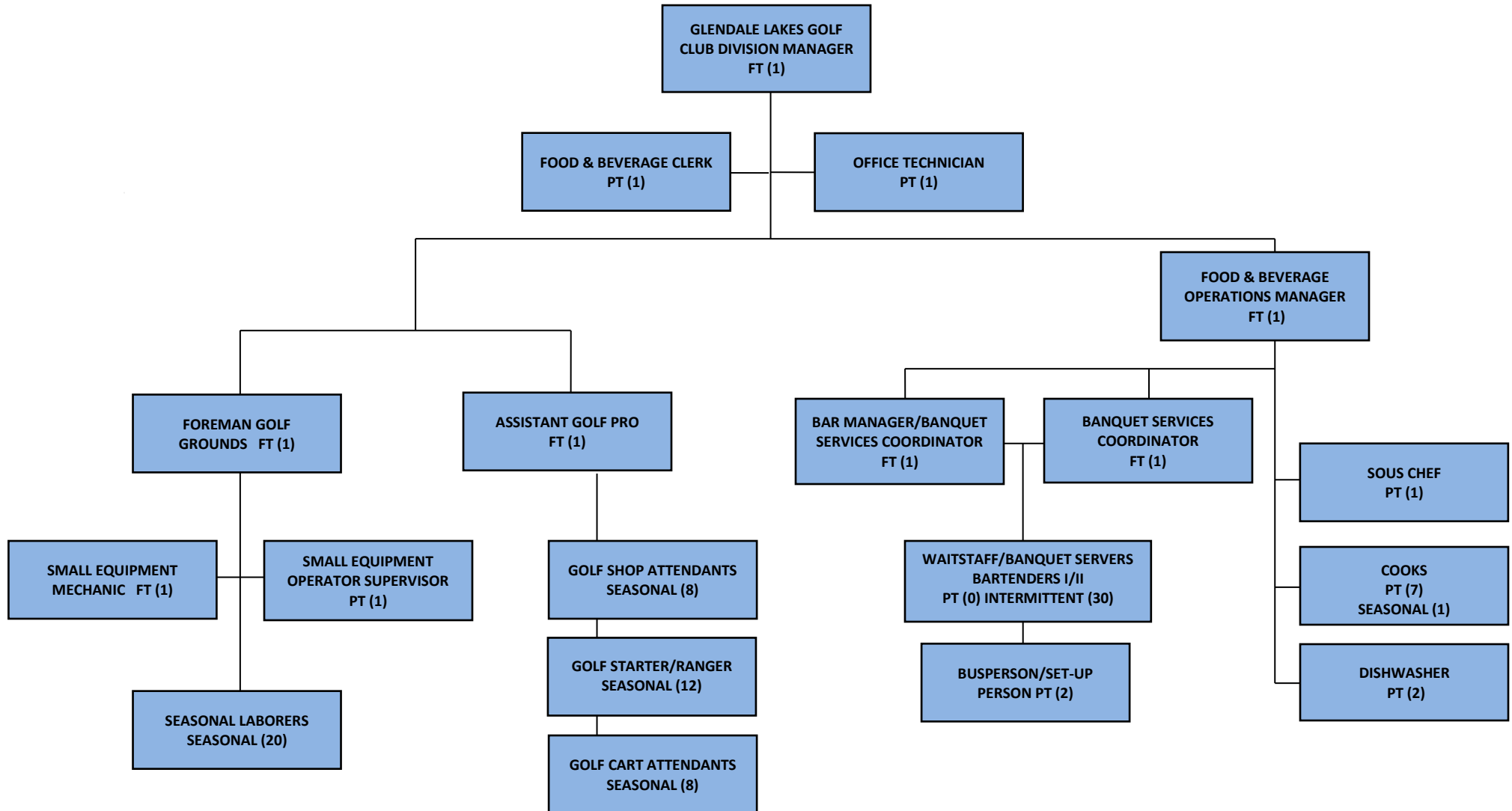
Goal #1: Increase golf course playability for all skill levels

- ❖ Continue to widen and increase the view along the right side of Hole #7 fairway by removing overgrown areas
- ❖ Continue bunker renovation project
- ❖ 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 to make it appealing for customers as they are arriving to facility
- ❖ Work on beautifying the tee sign area on each tee box
- ❖ Continue with dog service to help control goose population
- ❖ New Signage around clubhouse and in parking lot

FY 2017 / 2018
VOGH BUDGET FY 2017/2018
VILLAGE OF GLENDALE HEIGHTS
GLENDALE LAKES GOLF CLUB
(Division of Administration)



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, 15 Part-Time, 49 Seasonal and 30 Intermittent.

GOLF FUND: REVENUE

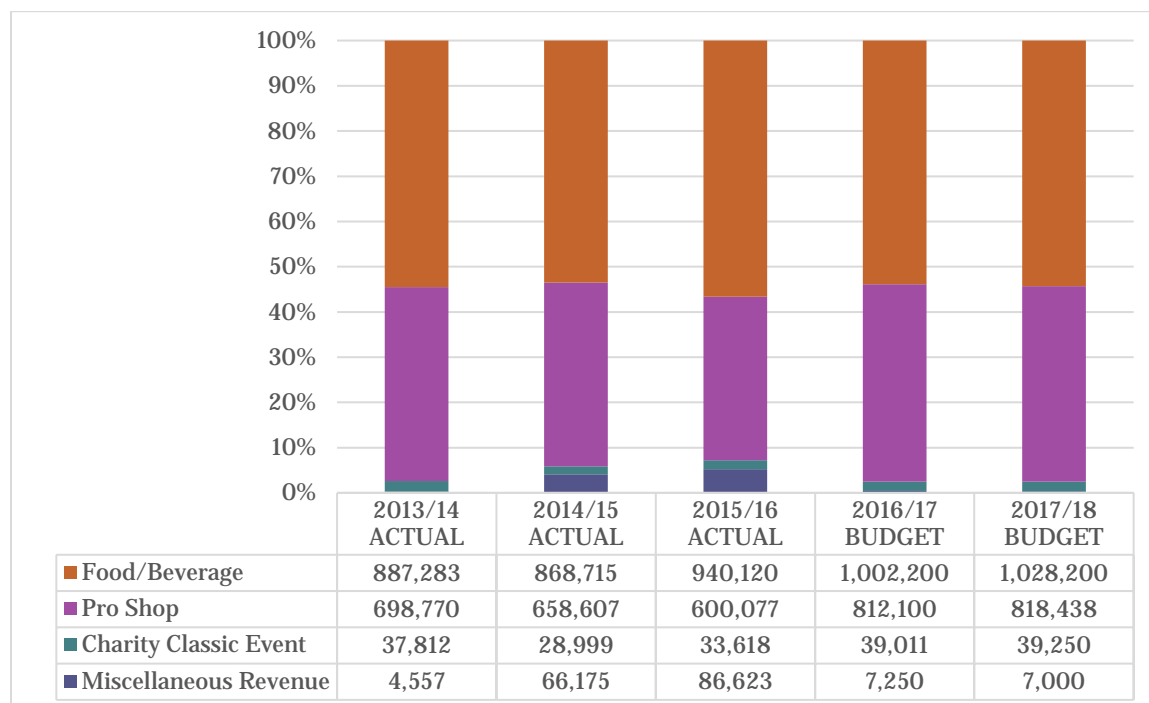
Each year, approximately 22,000 rounds of golf are played on the course, and Glendale Lakes hosts approximately 100 golf outings per year.

One of the biggest golf outings each year is the Charity Golf Classic event. This year's event is scheduled on June 16th. Since its inception, this golf outing has raised over \$325,000 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; Food and Beverage and Banquets, Pro Shop, Charity Classic Event, and Miscellaneous Revenue.

Golf Fund Revenue Five (5) Year History



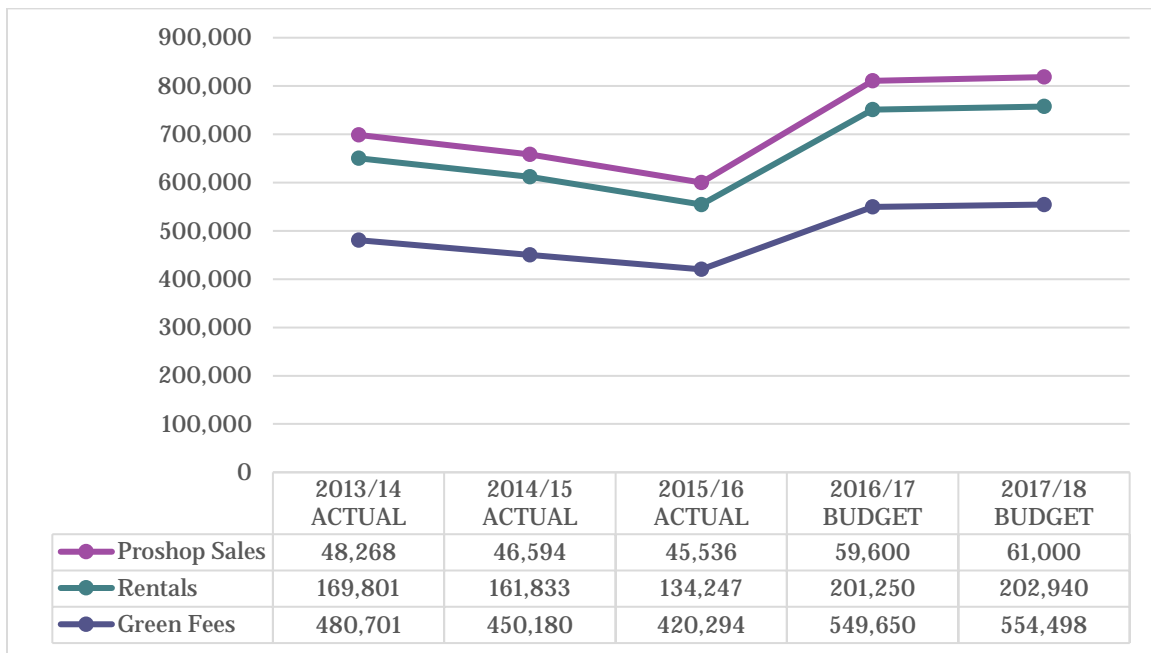
Pro Shop

The Glendale Lakes Golf Course is open year round and had over 23,000 rounds of golf played in calendar year 2015. Each year's revenue is very dependent upon a healthy economy and favorable golfing conditions. The Village is predicting only minimal increases 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.

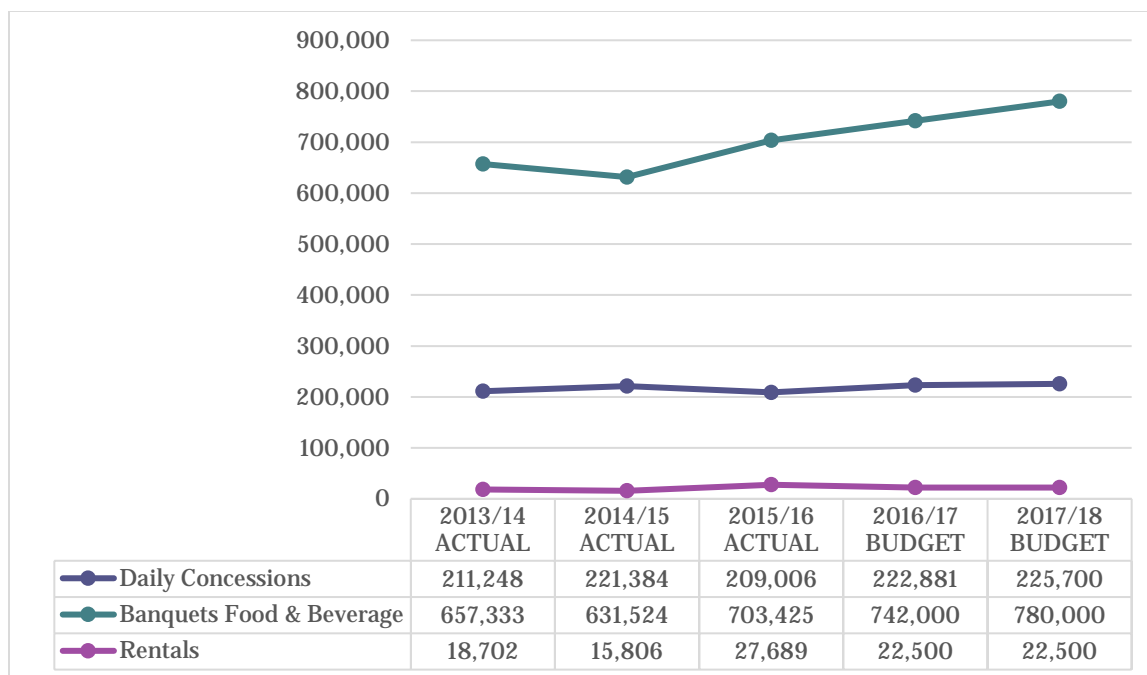
Pro Shop Revenue Five (5) Year History



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, prices were adjusted to better coincide to today's market values. In the calendar year 2014, GLGC hosted 372 banquets, weddings and special events. Over 95% of all event evaluation in 2015 rated Glendale Lakes Golf Club above average or better.

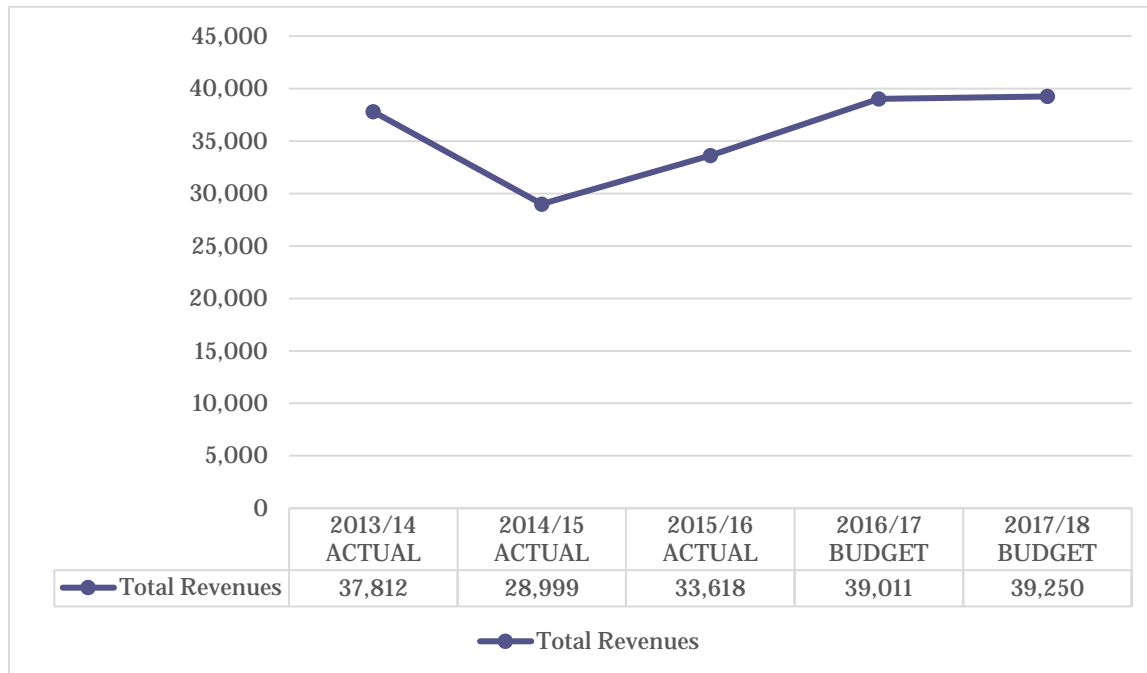
Restaurant and Banquet Revenue Five (5) Year History w/Estimated Actual



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 \$325,000 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 Five (5) Year History w/Estimated Actual



PROPOSED BUDGET WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
INTEREST INCOME	-	250.00	-	24.39
STATE OF IL.	-	7,250.00	7,250.32	10,411.00
CASH (OVER) & SHORT	-	-	(230.71)	(126.34)
(GAIN)&LOSS SALES VIL.PRO	-	-	-	(6,000.45)
MISCELLANEOUS INCOME	7,000.00	7,000.00	(2,160.50)	9,962.63
CONTRIBUTION REVENUES	-	-	-	72,351.87
TRANSFER FROM GEN.FUND	-	-	-	-
TRANSFER FROM-VEHICLE REP	-	-	-	-
GOLF BALLS	17,000.00	17,000.00	12,162.76	12,875.07
GOLF GLOVES	4,000.00	3,600.00	3,625.19	2,886.33
GOLF APPAREL	7,500.00	7,500.00	5,440.90	8,089.12
GOLF ACCESSORIES	5,000.00	4,500.00	4,441.51	2,724.38
GOLF CLUBS	9,500.00	9,500.00	5,000.78	6,379.92
GOLF SHOES	-	-	-	-
GOLF GIFT ACCESSORIES	500.00	500.00	3,290.75	5,068.09
EVENT GIFT-SALES	8,000.00	8,000.00	5,663.00	1,615.55
GOLF HEADWEAR	4,000.00	4,000.00	2,791.13	3,301.69
GOLF CART RENTAL	199,440.00	198,250.00	109,385.12	132,495.35
PULL CART RENTAL	2,000.00	1,500.00	472.00	1,004.00
GOLF CLUB RENTAL	1,500.00	1,500.00	1,308.00	748.00
GOLF-GREEN FEES	539,898.00	536,250.00	403,297.46	415,537.70
GOLF PERMANENT TEE TIME	400.00	400.00	100.00	150.00
GOLF MEMBERSHIPS	13,000.00	13,400.00	3,490.00	3,721.00
VOGH RESIDENT GOLF ID-CRD	-	-	-	-
GOLF HANDICAP	1,200.00	1,200.00	630.00	885.00
SPECIAL ORDERS	5,500.00	5,000.00	6,540.95	2,595.76
GOLF CART REPLACEMNT PROG	-	-	-	-
(GAIN)&LOSS SALES VIL.PRO	-	-	-	-
SALES-BEVERAGES	22,000.00	22,000.00	16,444.63	16,529.71
SALES-BEER	60,000.00	60,000.00	50,797.14	51,869.33
SALES-LIQUOR & WINES	35,000.00	35,000.00	33,098.52	38,032.58
SALES-FOODS	42,000.00	42,000.00	42,437.17	40,893.22
SALES-CIGARETTES/TOBACCO	1,700.00	1,700.00	1,489.44	1,531.66
SUMMER FEST-F&BEVERAGE	65,000.00	62,181.00	62,181.00	60,149.39
SUMMER FEST-BEER	-	-	-	-
SERVICE CHARGE INCOME	100,000.00	100,000.00	103,070.05	98,806.67
SALES-BEVERAGES	48,000.00	48,000.00	37,289.98	38,030.99
SALES-BEER	43,000.00	43,000.00	12,226.90	15,670.59
SALES-LIQUOR & WINES	61,000.00	61,000.00	24,260.10	23,460.76
SALES-FOODS	525,000.00	488,000.00	556,735.76	527,455.68
ROOM CHARGES	3,000.00	2,000.00	3,048.00	3,055.00
PARTY SPECIAL REVENUES	22,000.00	22,000.00	19,996.00	24,634.20
MISCELLANEOUS INCOME	500.00	-	-	-
CREDIT CARD CLEARING	-	500.00	-	-

VOGH BUDGET FY 2017/2018

ENTRY FEE	6,000.00	6,450.00	6,450.00	4,500.00
PLATINUM SPONSOR	14,000.00	14,000.00	14,000.00	14,000.00
BRONZE SPONSOR	1,000.00	1,000.00	1,000.00	1,500.00
SILVER SPONSOR	8,000.00	8,000.00	7,612.50	6,400.00
TEE SPONSOR	3,000.00	2,900.00	2,900.00	2,500.00
DINNER TICKET	500.00	50.00	50.00	100.00
SPONSOR OTHER	4,000.00	3,900.00	3,900.00	2,045.00
RAFFLE TICKETS	2,500.00	2,461.00	2,461.00	2,548.00
DONATIONS	250.00	250.00	-	25.00
MISCELLANEOUS INCOME	-	-	-	-

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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
F-TIME & REG.PART-TIME	108,786.00	98,336.00	98,997.45	100,985.02
GRATUITY-CLEARING ACCT.	-	-	-	-
FICA-EMPLOYER	6,745.00	6,435.00	5,968.05	6,171.96
WORKMENS COMPENSATION	-	-	-	-
TRAVEL FOR MEETING & CONF	50.00	200.00	200.00	50.00
TRAINING & SEMINARS	450.00	150.00	-	-
MEDICARE-EMPLOYER	1,577.00	1,506.00	1,395.71	1,443.46
SICK DAYS-BUY BACK ONLY	-	-	-	8,738.66
COMPENSATED ABSENCES ADJ	-	-	-	-
OPT OUT-MED. INSURANCE	-	-	-	-
AUDITING	-	-	-	1,800.00
PROF-LEGAL	-	-	-	-
OFFICE EQUIPMENTS	-	3,500.00	3,194.61	3,316.39
OTHER EQUIPMENT	600.00	600.00	359.42	1,614.37
PRINTING & BINDING	350.00	350.00	20.65	224.45
ADVERTISING	27,000.00	32,700.00	33,319.91	22,636.51
MOSQUITO & ANIMAL CONTROL	1,600.00	1,100.00	1,198.64	1,880.80
SOFTWARE SUPPORT & MAINT	900.00	-	-	-
POSTAGE	50.00	150.00	-	-
OFFICE SUPPLIES	100.00	100.00	69.93	38.54
OPERATING SUPPLIES	100.00	100.00	145.42	636.65
COMPUTER EQUIPMENT	951.00	-	-	-
OPERATING EQUIPMENT	2,700.00	-	-	-
TELEPHONE	18,552.00	7,300.00	8,230.82	7,878.55
PAGER	-	-	-	-
CELLULAR PHONE	300.00	300.00	300.00	300.00
ELECTRICITY	39,000.00	39,000.00	41,155.72	38,560.91
NATURAL GAS	14,000.00	15,000.00	14,805.93	11,676.22
WATER	-	-	-	-
LEASES-EQUIPMENTS	3,500.00	5,152.00	4,488.29	3,238.13
RENTALS-EQUIPMENTS	-	976.00	1,009.97	1,144.40
R&M-CLUBHOUSE	14,400.00	8,250.00	8,441.94	20,192.00
R&M OPERATING EQUIPMENT	300.00	-	-	-
MEMBERSHIP DUES	1,954.00	1,741.00	1,654.00	2,164.00
SUBSCRIPTIONS	300.00	-	-	-
OTHER COMM. CONTRIBUTION	-	-	-	-
LICENSES	1,125.00	1,125.00	1,108.00	1,075.00
VIPFER-EXPENSE	-	-	-	-
INTEREST EXPENSE	-	-	-	-
BANK FISCAL CHARGES	21,500.00	21,500.00	19,295.80	22,333.88
MISCELLANEOUS EXPENSE	-	-	-	2,909.15
DEPRECIATION EXPENSE	-	-	-	144,731.99
GOLF CARTS	31,000.00	-	-	-
DRIVING RANGE/FAC. IMPV	-	-	-	-
GOLF COURSE IMPROVEMENTS	-	5,000.00	4,203.93	-
TRANSFER TO-GENERAL FUND	-	25,000.00	25,000.00	-
TRANSFER TO-VEHICLE REP	-	9,400.00	9,400.00	11,500.00
TRANSFER TO-COMPUTER REP	-	-	-	-

VOGH BUDGET FY 2017/2018

TRANSFER TO-GOLF CART REP	-	-	-	-
TRANSFER TO-LIABILITY INS	10,000.00	10,000.00	10,000.00	10,000.00

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 WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
FICA-EMPLOYER	-	-	-	-
UNEMPLOYMENT INSURANCE	2,000.00	2,000.00	2,000.00	4,000.00
WORKMENS COMPENSATION	-	-	-	-
IMRF-EMPLOYER	65,223.00	69,250.00	67,162.84	102,976.53
MEDICAL-EMPLOYER	105,505.00	113,658.00	111,162.37	108,892.04
MEDICARE-EMPLOYER	-	-	-	-
SICK DAYS-BUY BACK ONLY	-	-	-	19,268.29
VACATION BUY BACK ONLY	-	-	-	-
OPT OUT-MED. INSURANCE	-	1,500.00	1,500.00	1,500.00
EMPLOYEE SEVERANCE PAY	-	-	-	-
HEALTH & WELLNESS PROG.	-	-	-	-
VIPFER-EXPENSE	-	-	-	-

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 2017/18, the Golf Fund is estimating a community contribution of \$24,000.

PROPOSED BUDGET BY CLASS WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
TRAVEL, MEETING & CONF.	1,250.00	1,131.00	1,130.23	1,718.06
OTHER COMM. CONTRIBUTION	24,000.00	24,000.00	24,000.00	21,000.00
CHARITY CLASSIC EXPENSES	14,000.00	13,435.00	13,434.77	16,496.69

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 WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
F-TIME & REG.PART-TIME	-	-	-	32,536.80
OVERTIME PAY	-	-	-	393.78
FICA-EMPLOYER	-	-	-	1,909.03
TRAVEL FOR MEETING & CONF	-	-	-	-
TRAINING & SEMINARS	-	-	-	-
MEDICARE-EMPLOYER	-	-	-	446.47
PRINTING & BINDING	-	-	-	-
OTHER PURCHASE-SERVICES	7,038.00	6,644.00	6,353.45	3,912.04
OFFICE SUPPLIES	-	-	-	-
JANITORIAL SUPPLIES	3,200.00	3,292.00	3,291.13	3,336.17
ELECTRICAL SUPPLIES	-	-	-	-
HARDWARE SUPPLIES	-	-	-	-
PLUMBING SUPPLIES	-	-	-	-
LUMBER SUPPLIES	-	-	-	-
CHEMICALS	-	-	-	-
OTHER BLDG. MAINT. SUPPLY	1,000.00	1,071.00	1,070.45	680.41
UNIFORMS	-	-	-	-
GAS & FUEL	-	-	-	-
BLDG. MAINTENANCE TOOLS	-	-	-	-
PAGER	-	-	-	-
CELLULAR PHONE	-	-	-	-
R & M EQP & BUILDINGS	-	-	-	-
R&M BUILDINGS & EQUIPMENT	-	288.00	-	-
R&M GOLF COURSE-CLUBHOUSE	12,900.00	4,892.00	4,492.91	5,303.11
R&M GOLF-MAINT BLDG	-	-	-	643.07

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 WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED	
			ACTUAL	FY 2016 ACTUAL
F-TIME & REG.PART-TIME	129,044.00	123,668.00	126,136.68	122,501.92
TEMPORARY HELP	109,000.00	86,500.00	95,526.17	98,003.04
OVERTIME PAY	1,000.00	1,000.00	804.59	1,922.78
GRATUITY-CLEARING ACCT.	-	-	-	-
VACATION & SICK DAYS	-	-	-	-
FICA-EMPLOYER	14,759.00	13,372.00	13,447.54	13,545.91
WORKMENS COMPENSATION	-	-	-	-
TRAVEL FOR MEETING & CONF	50.00	200.00	175.00	550.00
TRAINING & SEMINARS	860.00	200.00	130.00	-
MEDICARE-EMPLOYER	3,466.00	3,128.00	3,145.00	3,168.00
OTHER PROFESSIONAL	6,500.00	1,000.00	-	-
DEBRIS REMOVAL	-	-	-	-
TOPDRESSING SOIL	4,000.00	4,000.00	2,148.30	3,182.40
GRAVEL AND SAND	-	-	-	-
GRASS SEEDS	4,000.00	1,500.00	-	522.00
LANDSCAPING SUPPLIES	5,500.00	5,500.00	4,338.52	4,845.91
FERTILIZER	15,000.00	15,500.00	15,938.25	9,673.68
OTHER SUPLS. PARKS & GRND	-	-	-	-
SERVICE DOG	7,600.00	7,600.00	7,600.00	8,550.00
DOG FOOD	-	-	-	-
VETERINARY COST	-	-	-	-
UNIFORMS	1,300.00	1,100.00	994.08	963.09
CHEMICALS	17,000.00	19,250.00	18,082.94	9,215.03
GAS & FUEL	13,000.00	13,000.00	10,940.62	11,538.24
OPERATING SUPPLIES	100.00	200.00	107.38	86.74
PARKS & GROUNDS TOOLS	750.00	1,000.00	917.67	226.37
FLEET MAINTENANCE	250.00	250.00	-	169.95
OFFICE EQUIPMENT	100.00	-	-	-
MARKERS & MARKING PAINTS	750.00	500.00	479.51	303.58
GREEN SUPPLIES	1,000.00	1,000.00	1,033.48	1,009.18
TEE SUPPLIES	2,000.00	1,200.00	1,200.00	1,303.10
SAND TRAP SUPPLIES	1,200.00	1,050.00	213.13	-
OTHER BLDG. & GRND. SUPLS	-	500.00	-	297.83
PAGER	-	-	-	-
CELLULAR PHONE	300.00	300.00	300.00	300.00
LEASES-EQUIPMENTS	2,369.00	2,740.00	(2,249.00)	9,267.67
RENTALS-EQUIPMENTS	2,200.00	2,200.00	1,576.39	1,602.74
GOLF COURSE EQUIPMENTS	15,000.00	15,000.00	11,993.81	16,833.89
R&M PARKS & GROUNDS-EQP	800.00	250.00	67.13	47.53
R&M GOLF CARTS	10,000.00	10,000.00	8,264.37	7,450.18
R&M GOLF-MAINT BLDG	6,500.00	3,000.00	1,573.84	2,162.43
R&M GOLF COURSE	9,500.00	3,000.00	3,493.19	2,803.44
R&M VEHICLES	200.00	-	-	-
MEMBERSHIP DUES	1,000.00	750.00	725.00	595.00
SUBSCRIPTIONS	-	25.00	-	-
MISCELLANEOUS/PY EXP	-	222.00	222.00	-
GOLF COURSE EQUIPMENT	-	7,000.00	6,999.30	1,807.30
GOLF CARTS	-	-	-	-

VOGH BUDGET FY 2017/2018

GOLF COURSE IMPROVEMENTS	-	8,778.00	7,576.51	-
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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 12 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 WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED	
			ACTUAL	FY 2016 ACTUAL
F-TIME & REG.PART-TIME	36,513.00	35,791.00	35,926.15	40,225.63
TEMPORARY HELP	71,000.00	71,000.00	68,048.42	78,655.12
OVERTIME PAY	200.00	200.00	127.27	50.53
GRATUITY-CLEARING ACCT.	-	-	-	-
FICA-EMPLOYER	6,572.00	6,572.00	6,569.33	7,310.96
WORKMENS COMPENSATION	-	-	-	-
TRAVEL, MEETING & CONF.	-	-	-	-
TRAINING & SEMINARS	-	-	-	-
MEDICARE-EMPLOYER	1,562.00	1,537.00	1,536.41	1,709.80
UNIFORMS	1,300.00	1,100.00	1,088.22	1,084.06
HANDICAP	1,000.00	1,000.00	610.00	920.00
PENCILS	225.00	225.00	201.46	197.88
SCORECARDS	2,200.00	-	-	-
GOLF CLUB-FOR RENT	100.00	100.00	-	143.66
YOUTH GOLF SUPPLIES	-	-	-	988.99
OTHER PRO-SHOP SUPPLIES	1,250.00	1,250.00	956.19	1,094.80
GOLF BALLS	10,000.00	7,000.00	6,551.53	6,624.83
GOLF GLOVES	2,000.00	1,965.00	1,860.58	1,450.19
GOLF APPARELS	4,500.00	4,235.00	3,051.06	4,313.69
GOLF ACCESSORIES	1,750.00	1,500.00	1,038.94	1,212.52
GOLF CLUBS	6,000.00	6,000.00	4,876.34	5,259.81
GOLF SHOES	-	-	(92.61)	17.03
GOLF GIFT ACCESSORIES	500.00	500.00	(2,132.33)	514.98
EVENT GIFT-FOR SALES	7,000.00	7,000.00	8,009.10	4,546.21
GOLF HEADWEAR	2,500.00	2,500.00	2,152.84	1,822.37
SPECIAL ORDERS	4,000.00	4,000.00	5,338.65	1,223.22

VOGH BUDGET FY 2017/2018

CELLULAR PHONE	-	-	-	-
RENTALS-EQUIPMENTS	-	31,000.00	24,231.82	24,842.86
MEMBERSHIP DUES	625.00	625.00	624.00	624.00
SUBSCRIPTIONS	-	25.00	-	-
FREIGHT-IN	-	-	-	1,344.63
CHARITY CLASSIC EXPENSES	-	-	-	-
GOLF CART REPLACEMNT PROG	-	-	-	-
GOLF CARTS	-	-	-	-
SOFTWARES	-	-	-	-
FURNITURE & FIXTURE	-	-	-	-

GOLF FUND: FOOD & BEVERAGE

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 2015/2016 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 WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
F-TIME & REG.PART-TIME	264,574.00	241,000.00	240,109.46	250,994.87
TEMPORARY HELP	115,000.00	125,000.00	150,581.19	132,766.14
OVERTIME PAY	1,000.00	1,000.00	962.72	2,183.77
GRATUITY-CLEARING ACCT.	-	-	-	-
VACATION & SICK DAYS	-	-	-	-
FICA-EMPLOYER	23,534.00	22,847.00	25,081.30	24,862.31
WORKMENS COMPENSATION	-	-	-	-
TRAVEL FOR MEETING & CONF	50.00	250.00	110.00	118.00
TRAINING & SEMINARS	500.00	319.00	97.95	10.00
MEDICARE-EMPLOYER	5,518.00	5,344.00	5,865.90	5,814.58
PRINTING & BINDING	500.00	500.00	334.81	244.63
OTHER PURCHASE-SERVICES	-	-	-	-
CLEANING SUPPLIES	4,000.00	4,000.00	3,953.58	4,261.41
UNIFORMS	1,400.00	1,431.00	1,444.74	1,373.43
OPERATING SUPPLIES	3,200.00	3,500.00	3,796.64	2,537.82
OPERATING EQUIPMENT	5,500.00	3,765.00	3,765.02	3,985.22
PAPER GOODS	3,000.00	3,000.00	3,043.73	3,459.47
UTENSILS	2,000.00	1,150.00	1,876.96	1,322.31
GLASS & CHINAS	3,000.00	5,250.00	6,376.13	2,741.91
FLOWERS/LINENS	28,000.00	26,000.00	28,361.20	28,649.78
LINENS	400.00	400.00	-	377.94
OTHER F&B GEN. SUPPLIES	300.00	300.00	313.93	103.25
BEVERAGES	18,000.00	18,000.00	17,100.22	16,650.71
BEER	25,000.00	23,000.00	24,921.00	24,015.63
LIQUOR & WINES	30,000.00	25,000.00	31,409.88	33,940.18
FOODS	200,000.00	200,000.00	223,210.67	236,916.16
CIGARETTES & TOBACCO	1,500.00	1,500.00	1,366.00	1,381.00
OTHER F&B SUPLS. FOR SALE	15,000.00	15,000.00	14,864.00	13,460.10
SUMMER FEST F&BEVERAGE	16,500.00	16,500.00	11,887.90	11,087.00
CELLULAR PHONE	300.00	300.00	300.00	300.00
RENTALS-EQUIPMENTS	-	-	-	-
GLENDALE FEST BOOTH RENTA	25,000.00	25,000.00	25,000.00	30,000.00
R&M GOLF COURSE EQUIPMENT	8,000.00	7,500.00	8,349.56	4,976.59
MEMBERSHIP DUES	50.00	50.00	50.00	50.00
SUBSCRIPTIONS	-	-	-	-
DRY CLEANING	100.00	100.00	-	89.55
BAD DEBT EXPENSE	-	-	708.22	-
GOLF COURSE EQUIPMENT	-	-	-	-
TABLES	-	2,100.00	-	-
CHAIRS	-	-	-	-

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 DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
LIABILITY INSURANCE	350,000.00	350,000.00	353,230.46	304,648.41
INTEREST INCOME	-	-	433.28	18,960.20
CASH (OVER) & SHORT	-	-	-	-
MISCELLANEOUS INCOME	-	-	-	125,000.00
TRANSFER FROM GEN.FUND	345,000.00	-	-	-
TRANSFER FROM-RECREATION	25,000.00	25,000.00	25,000.00	16,500.00
TRANSFER FROM-EMERGENCY	-	-	-	-
TRANSFER FROM-ENVIRONMENT	120,000.00	120,000.00	120,000.00	120,000.00
TRANSFER FROM-GOLF COURSE	10,000.00	10,000.00	10,000.00	10,000.00
LIABILITY INS. PREMIUMS	478,850.00	480,760.00	439,477.39	486,313.78
LIAB.INS.-CONSULTING	55,000.00	54,800.00	55,050.00	52,000.00
LIAB.INS.-SELF INSURED	255,000.00	255,000.00	194,865.01	398,575.90
MEDICAL-EMPLOYER	-	-	-	-
TRANSFER TO-CAPITAL PROJ	-	-	-	-
TRANSFER TO 2010 GOB	-	-	-	125,000.00
F-TIME & REG.PART-TIME	44,077.00	36,092.00	37,551.14	36,085.02
FICA-EMPLOYER	2,733.00	2,238.00	2,236.54	2,158.74
IMRF-EMPLOYER	4,900.00	4,900.00	4,920.62	4,728.97
MEDICAL-EMPLOYER	7,233.00	7,330.00	7,843.36	7,587.34
MEDICARE-EMPLOYER	639.00	523.00	523.12	504.93
EXCHANGE-IMRF-EMPLOYER	-	-	-	-
EXCHANGE-MEDICAL-EMPLOYER	-	-	0.20	-

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 WITH ACTUAL HISTORY

ACCOUNT DESCRIPTION	FY 2018 BUDGET	FY 2017 BUDGET	FY 2017 ESTIMATED ACTUAL	FY 2016 ACTUAL
INTEREST INCOME	500,000.00	500,000.00	1,091,806.09	1,106,304.82
POLICE PENSION W/H	442,000.00	442,000.00	456,235.32	491,287.67
VILLAGE POLICE PENSION	2,134,438.00	1,737,778.00	1,752,137.65	1,641,414.22
(GAIN) & LOSS INVESTMENTS	-	-	1,451,794.74	(906,455.68)
MISCELLANEOUS INCOME	-	-	394.08	561.68
TEMPORARY HELP	2,500.00	2,500.00	-	-
TRAVEL, MEETING & CONF.	3,375.00	3,375.00	2,705.00	3,109.84
AUDITING	1,250.00	1,250.00	1,125.00	1,250.00
LEGAL	8,500.00	8,500.00	-	4,450.00
OTHER PROFESSIONAL	-	-	-	-
LIABILITY INSURANCE	5,700.00	5,100.00	5,608.00	5,100.00
INVESTMENT-MANAGEMENT	90,000.00	90,000.00	123,528.79	144,242.28
MEMBERSHIP DUES	6,800.00	6,800.00	10,873.23	7,210.88
PENSION REFUNDS	20,000.00	20,000.00	-	73,154.69
DISABILITY PENSIONS	216,094.00	204,471.00	204,323.44	197,786.32
RETIREMENT PENSIONS	1,413,055.00	1,933,368.00	1,743,931.80	1,566,360.93
RECORDING SECRETARY	-	-	2,500.00	-
SURVIVOR BENEFITS	206,609.00	127,420.00	180,213.00	127,420.44
MISCELLANEOUS EXPENSE	120.00	120.00	-	-
P.C. HARDWARE	-	-	-	-
P.C.-PRINTERS	-	-	-	-
TRANSFER TO-GENERAL FUND	-	-	-	-



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
- ❖ GH₂O 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 | ❖ Heritage Park | ❖ Ringneck Park |
| ❖ Camera Park | ❖ Millenium Park | ❖ Shorewood Park |
| ❖ Circle Park | ❖ Mill Pond Park | ❖ Sidney Park |
| ❖ College Park | ❖ Nazos Park | ❖ Siems Park |
| ❖ Gilberto Park | ❖ Ollman Park | ❖ Safety Town |
| ❖ Gladstone Park | ❖ Pheasant Ridge Park | ❖ Veterans Memorial Park |
| ❖ Glen Hill Park | | |
| ❖ Greenbriar Park | ❖ Reskin 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
- ❖ Improvements at Nazos, Ollman, and Siems Parks

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.



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 sanitary 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 2017.



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. A change has been made in the manner in which funding for computer hardware and software items are managed beginning in this budget year. Items with an anticipated cost of \$5,000 and under are reflected in the applicable Fund. Items costing over \$5,000 will remain in the Computer Replacement Fund.



SUMMARY OF CAPITAL REQUESTS BY FUND

		FY	FY	FY	FY
		2016/17	2017/18	2018/19	2019/20
<u>Capital Project Funds</u>					
Nazos Park					
	Replace playground structure	X			
	Reconstruct tennis courts	X			
	Main parking lot overlay	X			
Mill Pond Park					
	Replace playground structure	X			
Siems Park					
	Replace playground structure	X			
Aquatic Center					
	Remove sand volleyball court			X	
	Add new splash pad area			X	
Glen Hill Park					
	Develop a soccer field adjacent to Glen Hill Park		X		
	Replace playground structure		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		
Millennium Park					
	Replace playground structure			X	
Ollman Park					
	Replace playground structure	X			
	Reconstruct tennis courts	X			
	Parking lot overlay	X			
Camera Park					
	Develop new spray park				X
	Develop new cricket field			X	
	Provide fishing station/pier access to wetland and pond				X
	Consider development of an 18-hole Disc Golf Course				X
	Reconstruct gazebo parking lot		X		

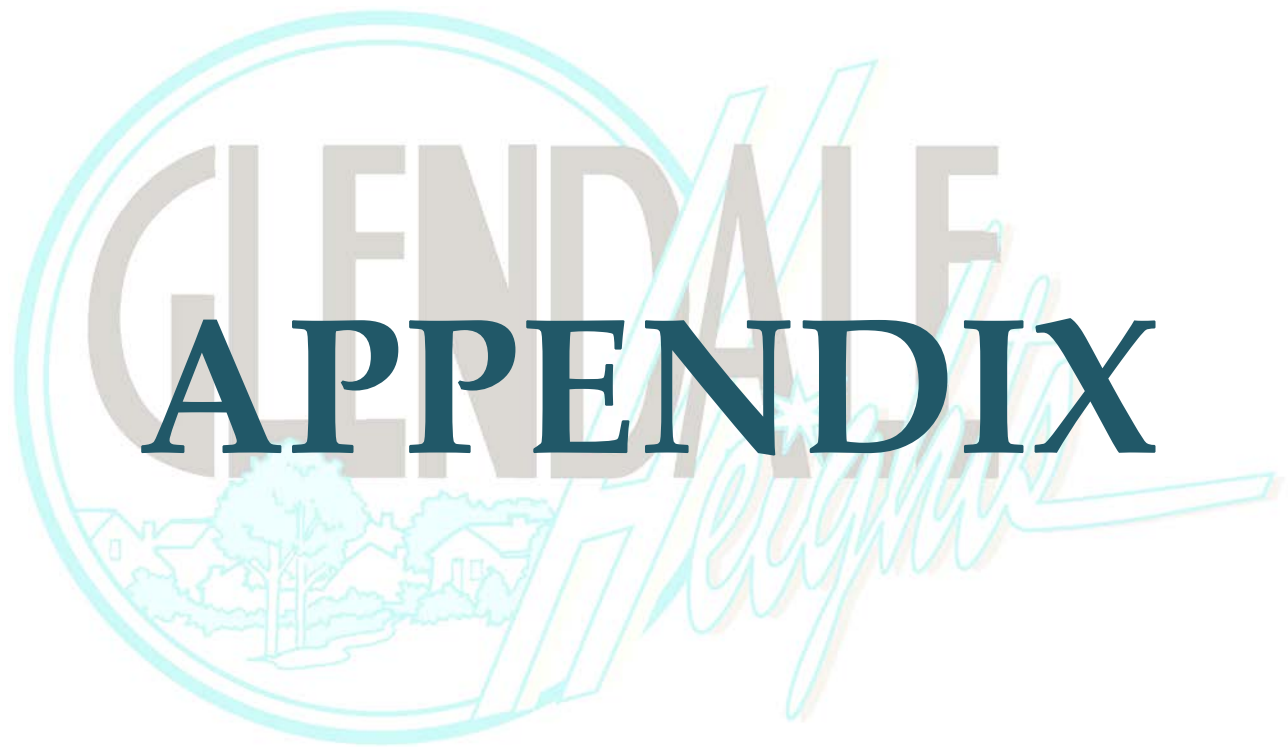


Circle Park					
	Parking lot overlay	X			
College Park					
	Remove, move and replace existing basketball court	X			
	Re-design parking lot	X			

Fund Type	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
General Fund				
Hesterman Ditch				
Retaining Wall & FES	X			
Special Revenue Funds				
Road Improvements				
CDBG Fullerton Avenue(Liberty Drive to Glen Ellyn Road) Reconstruction	X			
E Altgeld Avenue	X			
Hilldale Lane	X			
Jamison Drive	X			
Westchester Drive	X			
Van Meter Court	X			
Brandon Drive		X		
Gregory Avenue		X		
Montana Avenue		X		
Opal Avenue		X		
STP Fullerton Avenue (Glen Ellyn Road to Bloomingdale Road)			X	
Lincoln Avenue			X	
River Drive			X	
Terry Road			X	
Victoria Lane			X	
Amherst Circle				X
Goodrich Avenue				X
Jacobsen Avenue				X
Terry Road East				X
Westberg Street			X	
West Wrightwood Avenue			X	
Armitage Ditch				
Repair concrete floor of the box culvert				X



Leslie Lane Storm Sewer	X			
TIF 1 Infrastructure Improvements				
Menards Lift Station Retrofit	X			
North Avenue Flood Mitigation Project		X		
Enterprise Funds				
Secondary Clarifiers (North) - Replace weirs and troughs	X			
Secondary Clarifiers (South) - Replace weirs and troughs	X	X		
Fine Screen Rehabilitation		X		
Sludge Garage - Sludge Hauling Alterations		X		
Primary Tanks Rehabilitation		X	X	
Digester - Purchase 2 new Blowers			X	
Structural Deficiencies			X	X
Spare Digester - Replace Diffusers and cover				X
DRSCWG Capital Projects (Phosphorus Condition)	X	X	X	X
SCADA Modifications	X			
Brandon Ct Water Tower Rehab	X			
2163 Gladstone Ave Building Repairs	X			
Payson Circle Manhole Repairs Phase 1	X			
Payson Circle Sewer Relining	X			
Glen Ellyn Water Tower - Payment 3	X			
Brandon Ct Water Tower - Payment 1	X			
Brandon Ct Water Tower - Payment 2		X		
Brandon Ct Water Tower - Payment 3			X	
784 Burdette Water Tower Rehab		X		
210 North Ave (north) Stge Tank Rehabilitation		X		
Payson Circle Lift Station Retrofit		X		
Payson Circle Manhole Repairs Phase II		X		
North Avenue Structural Repairs			X	
North Avenue Sewer Relining			X	
Glengary Water Main Replacement				X
E. Altgeld Water Main Replacement				X
Gravity CA Structural Repairs				X
Gravity CA Sewer Relining				X
Millpond Lift Station Retrofit				X



*A PROUD & PROGRESSIVE
VILLAGE FOR ALL PEOPLE*

ADMINISTRATIVE POLICY

MONITORING OF POSTINGS AND/OR CODINGS TO THE 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 mis-posting within their respective departments, they are to be corrected via Journal Entry Re-class form within 10 working days of receipt of the Budget Statement. A Journal Entry Re-class form will be completed by the department and submitted to the Finance Department. Forms should have supporting detail attached.

If the Journal Entry Re-class 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 Commission and similar regular monthly transactions.

After the Six Month Review is prepared, NO Journal Entry Re-class 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 finds 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 ($\frac{2}{3}$) 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	FEMA: Federal Emergency Management Agency
AFSCME: American Federation of State, County and Municipal Employees	FICA: Federal Insurance Contributions Act
APWA: American Public Works Association	FOIA: Freedom of Information Act
ASCE: American Society of Civil Engineers	FOP: Fraternal Order of Police
AWWA: American Water Works Association	FSLIC: Federal Savings and Loan Insurance Corporation
BAB: Build America Bond	FT: Full-Time
BSI: Backflow Solutions Inc.	FTE: Full-Time Equivalent
CAD: Computer Aided Design	FY: Fiscal Year
CALEA: Commission of Accreditation for Law Enforcement Agencies	GAAP: Generally Accepted Accounting Principles
CDBG: Community Development Block Grant	GAP: Government Accountability Program
CERT: Community Emergency Response Team	GFOA: Government Finance Officers Association
CEU: Continuing Education Unit	GH: Glendale Heights
CIP: Capital Improvement Program	GH₂O: Glendale Heights Aquatic Center
COLA: Cost of Living Adjustment	GHS: Glendale Heights Football & Cheerleading
COSTCO: China Off Shore Trading Company	GHYBS: Glendale Heights Youth Baseball & Softball
CPA: Citizen Police Academy	GIS: Geographical Information Systems
CPR: Cardiopulmonary Resuscitation	GLGC: Glendale Lakes Golf Club
CSA: Customer Service Associate	GO: General Obligation (bonds/debt service)
DARE: Drug Abuse Resistance Education	GOB: General Obligation Bond
CSO: Community Service Officer	GREAT: Gang Resistance Education and Training
DCFS: Department of Children and Family Services	HR: Human Resources
DUI: Driving Under the Influence	HTE: High Technology Entrepreneur
E911: Enhanced 911 (emergency service)	HVAC: Heating, Ventilating & Air Conditioning
EAB: Emerald Ash Borer	IAFSM: Illinois Association for Floodplain and Storm Water Management
EAV: Equalized Assessed Value	IBM: International Business Machines Corporation
EMS: Emergency Medical Services	IDLH: Immediate Danger to Life or Health
EOC: Emergency Operations Center	IDOT: Illinois Department of Transportation
ESDA: Emergency Service Disaster Agency	IEPA: Illinois Environmental Protection Agency
ESS: Enterprise Software System	
F&B: Food and Beverage	
FCC: Federal Communications Commission	
FDIC: Federal Deposit Insurance Corporation	

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