



# 2016 ADOPTED ANNUAL BUDGET



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



# The Village of Glenview

## Fiscal Year 2016 Adopted Annual Budget

**Presented to:**

**Village Board of Trustees**

**James R. Patterson Jr.,  
President**

**And Trustees:**

**Scott R. Britton  
Paul Detlefs  
John Hinkamp  
Michael Jenny  
Deborah Karton  
Philip O'C. White**

Prepared and Presented by:

**Todd Hileman  
Village Manager**

**Don Owen  
Deputy Village Manager**

**Amy Ahner  
Administrative Services Director**

**Joe Kenney  
Community Development  
Director**

**Ralph Ensign  
Fire Chief**

**William Fitzpatrick  
Police Chief**

**Jerry Burke  
Public Works Director**

and  
**The Staff of the  
Village of Glenview**

## Village of Glenview Profile

The Village of Glenview was incorporated on June 20, 1899 with an estimated population of 351. Today, the Village covers 13.83 square miles and has a population of approximately 45,417 residents. Located in Cook County, the Village has many fine amenities including great public services, excellent schools, many parks, playgrounds, and open space covering more than 700 acres, numerous options for shopping and dining and access to transportation options. These amenities have made Glenview a vibrant and thriving community and one of Chicago's premier suburbs.



Located between the Tri-State Tollway and the Edens Expressway the Village extends from Willow Road on the north to Golf Road on the south, Chicago and Northwestern RR on the east and to the western edge of the Cook County Forest Preserve along River Road (Route 45). The Village is located 22 miles northwest of the City of Chicago's downtown. To reach downtown Chicago it takes approximately 30 minutes by vehicle and 45 minutes via rail. O'Hare International Airport is 12 miles from Glenview.

Glenview is an affluent community and is home to successful and well-educated professionals. It also serves as the home to such corporations as Illinois Tool Works, Astellas Pharma, CBS/Caremark, Anixter, Kraft Heinz Company, Pearson Education, Beltone, North American Corporation, Signode and Abt Electronics. Between the late 1990s and early 2000s, the Village took on a major challenge when it redeveloped the former Glenview Naval Air Station, closed by the Pentagon in 1995. This site known as "The Glen" is now a 1,121 acre mixed use district of residential, retail, office, light industrial, sport and entertainment uses.

Glenview operates under a council-manager form of government and is a home rule municipality operating under the 1970 Constitution and statutes of the State of Illinois. The Village President and six Trustees are elected at-large. Trustees are elected to overlapping four year terms and there are no term limits. Village elections are held every two years in April. The Village Board appoints members of various Village Commissions responsible for overseeing and regulating different aspects of the Village. The Board of Trustees meets twice a month to determine policy initiatives.

The President, with the Trustees, appoints the Village Manager, responsible for implementing Board policies and handling day-to-day operations, including overseeing a staff of approximately 278 full-time employees in six municipal departments; Administrative Services, Community Development, Fire, Village Manager's Office, Police, and Public Works.

# Table of Contents

---

Village of Glenview Profile.....	1
GFOA 2015 Award .....	5
Letter of Transmittal .....	7-9

## ***Introduction and Overview***

How to Use This Document .....	11-12
Village History .....	13-16
Village Demographics .....	17-22
Budget Process Overview.....	23
Organization Chart .....	24
Budget Calendar .....	25
Basis of Budgeting.....	26-29
Budget and Financial Policies.....	30-33

## ***Business Plans and Performance Measures***

Business Plan and Performance Measures.....	35
Administrative Goals.....	36-38
Department Business Plans.....	41-50
Performance Measures.....	53-57

## ***Summary by Fund***

Village of Glenview Fund Structure .....	59
Revenue Highlights .....	60-65
Expenditure Highlights .....	66-70
All Funds Summary .....	71
2016 Village Sources and Uses.....	72
2016 Fund Balance Statements.....	73-76

## ***Corporate Fund***

Corporate Fund Summary .....	79-84
------------------------------	-------

## ***Special Revenue Funds***

Police Special Fund.....	87
Foreign Fire Fund .....	88
Special Tax Allocation Fund (TIF).....	89-90
Waukegan/Golf TIF Fund.....	91-92

## ***Enterprise Funds***

Enterprise Funds Overview.....	95
Glenview Water and Sanitary Sewer Funds Overview.....	96
Glenview Water Fund.....	97-99
Glenview Sanitary Sewer Fund.....	100-102
Wholesale Water Fund.....	103-104
Commuter Parking Fund .....	105-106
North Maine Water and Sewer Fund.....	107-108

## ***Internal Service Funds***

Municipal Equipment Repair Fund .....	111-112
Capital Equipment Replacement Fund .....	113-114
Insurance and Risk Fund.....	115-116
Facility Repair and Replacement Fund .....	117-118

## ***Trust and Agency Funds***

Trust and Agency Fund Overview .....	121
Police Pension Fund.....	122
Firefighters' Pension Fund.....	123
Escrow Deposit Fund.....	124
Special Service Area Bond Fund.....	125

## ***Capital Project Funds***

Capital Project Funds Overview.....	127
Capital Projects Fund.....	128
Glen Capital Projects Fund.....	129
Permanent Fund.....	130
Motor Fuel Tax Fund.....	131

## ***Debt Funds***

Corporate Purpose Bonds Fund.....	133
-----------------------------------	-----

## ***Budgets by Department***

Department Operating Overview.....	135
Department Operating Summary.....	136-137
Village Board of Trustees.....	139-144
General Government.....	145-152
Village Manager's Office Department.....	153-170
Administrative Services Department.....	171-188
Public Works Department.....	189-206
Police Department.....	207-211
Fire Department.....	213-221
Community Development Department.....	223-236

***Capital Spending and Debt Management***

Capital Spending.....239-252  
Debt Management..... 253-271

***Component Unit***

Village of Glenview Public Library.....273-277

***Supplementary***

2016 Budget Resolution.....279-280  
2015 Tax Levy.....283-286  
Budget by Department, Fund and Cost Category.....289-312  
Glossary of Terms.....315-326  
Commonly Used Acronyms.....327



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Glenview  
Illinois**

For the Fiscal Year Beginning

**January 1, 2015**

Executive Director







# The Village of Glenview

To the Honorable President, Board of Trustees, and Citizens of the Village of Glenview:

I am pleased to present to you the proposed annual budget for Fiscal Year 2016. The Board of Trustees held four public budget workshops throughout the months of September and October, as well as a capital improvement workshop for resident input, which was held in October. This budget represents considerable staff effort and analysis and a significant contribution of time for review and discussion on the part of the Village Board.

## ***Overview***

The 2016 budget goals remain much the same as they have over the last several years; minimize the financial burden on Glenview taxpayers, identify cost efficiencies and opportunities, responsibly utilize Village reserves, develop and ensure the sustainability of a structurally balanced budget and proactively design the Village organization in order to maximize the level of service that can be provided with the current level of resources. The Village Board and management team have met these goals by continuously reviewing and revising business practices, organizational structure, staffing levels and sustainable financial policies.

The Village does not levy a tax rate but rather levies a specific dollar amount. For the 2015 property tax levy to be collected in 2016, the levy includes the EAV associated with newly annexed, constructed or improved property, which is 1.10% for the 2014 tax year, or \$120,631 and should have the effect of a \$0 increase to current taxpayers on average, plus an additional \$300,000 which is intended to partially offset increased pension costs for Fire and Police. The increase of \$300,000 to the levy is the first increase to the Village property tax in seven years and is estimated to affect taxpayers' property tax bill by approximately \$26.

The adopted budget includes Village wide revenues of \$158,500,246, of which \$66,729,289 are in the Corporate Fund. The Village wide expenditures are \$165,987,576, of which \$67,253,816 are in the Corporate Fund. It should be noted that the expenditures in excess of revenues are planned uses of fund balances for one-time expenditures and ending fund balances for all Village funds remain within the approved Village fund balance policies.

## ***2016 Financial Position***

The Village's financial goal is to achieve and maintain a structurally balanced budget that includes a healthy Corporate Fund reserve of 30% - 40% of expenditures, and a fully funded transfer to the Capital Improvements Program (CIP). The 2016 Budget achieves this goal with a projected ending fund balance of 38.3%, including the annual scheduled transfer to the Capital Projects Fund of \$5,000,000.

As stated, the 2016 Budget represents a healthy financial position for the Village's Corporate Fund which is a result of expense reduction coupled with revenue generating initiatives. Over the past several years the Village Board and management have demonstrated considerable effort to "right size" the organization and to develop a staffing model that is flexible and able to adapt to changing workload demands. The Municipal Partnering Initiative (MPI) that was established in 2010 has also presented opportunities to collaborate and improve the Village's economies of scale when going to bid and to leverage shared service opportunities. Management continues to pursue opportunities to increase efficiency and control costs through partnerships, alternative service delivery models, and adoption of innovative practices and technologies.

The Village has also worked to contain costs of our workforce through managed competition of services, implementing two-tier wage structures, and offering a Voluntary Separation Program. The Voluntary Separation Program along with attrition and reorganization efforts, resulted in the reduction of 7 full-time equivalent positions for 2016.

The Village has continued to aggressively pursue outside funding for capital projects. From 2005 to 2014, the Village received over \$9,778,000 in state and federal funds to support a number of infrastructure projects. The Village has been able to secure \$36,600,000 in state and federal funds for projects for 2014 – 2021 (approximately \$22,500,000 for storm water, \$10,200,000 for roadways, \$3,700,000 for bike/pedestrian improvements, and \$362,000 for other). The 2016 CIP budget contains approximately \$14,400,000 in total planned projects in part due to outside funding. Staff continues to have project ready plans to submit for outside funding as opportunities are made available.

The economic recession beginning in 2008 brought significant declines in many key revenues that only returned to near 2008 levels in 2013. Recent trending has shown continued improvement, with general and home rule sales tax showing steady growth over the last few years with growth trend expected to continue from recent new commercial developments. A few large development projects throughout the Village in 2014 and 2015 have boosted Building Permits and Annexation Fees and will increase future Property Tax, Utility Tax and Sales Tax revenues. Building Permits and related development revenues are expected to return to normal levels in 2016, as one-time large development projects have been built or are nearly complete.

In 2015, the Village sold North Maine Water Utility for \$22M; a water system serving mostly unincorporated areas outside of Glenview's incorporated boundaries. The Village Board directed \$10M of sales proceeds to the Permanent Fund to reimburse capital expenditures and allow for future financial flexibility and directed \$12M of the sale proceeds to the Police and Fire Pension funds to help mitigate risk by contributing funds above the annually actuarially calculated contributions. Although the Board contributed additional one-time funds to help manage future pension liabilities, pension increases continue to rise substantially each year with an increase of \$737,000 for 2016. The escalation of pension costs will continue to pose a risk.

The financial position of the State of Illinois is a major concern as state elected officials continue to explore ideas that may shift costs to local governments and develop legislative proposals to decrease state shared revenues to local governments. Staff will continue to closely monitor this situation and have recommendations ready for the Board should state shared revenues be reduced.

### ***Long Term Strategic Goals***

On an annual basis the management team reflects upon the progress made in the previous year and evaluates where the organization is going in the future. This evaluation is intended to ensure Village resources are closely linked to policy goals. The Administrative Goals are:

- ✓ Continue analyzing operations, staffing, and programs to ensure cost-effective, efficient, and quality service is provided to residents and businesses.
- ✓ Continue to guide the analysis, design, and implementation of information and technology assets leveraging projects across multiple departments to support Village operations and provide excellent customer service.
- ✓ Continue improving the operating budget and financial practices to promote efficient service delivery, fiscal responsibility, and transparency.
- ✓ Continue developing intergovernmental relationships to enhance the overall quality of life in the Village.

- ✓ Enhance the Village’s community planning and economic development efforts to continue improving the quality of life in the Village of Glenview.
- ✓ Enhance the Village’s communication program to promote expedient and effective dissemination of information to internal and external customers of the Village.
- ✓ Continue improving the capital improvement program planning process pertaining to infrastructure and facilities projects in an effective, fiscally responsible manner.

***Long Term Financial Goals***

The Village’s long term strategic goals cannot be met without consideration of the long term financial condition of the organization. The financial goals are derived from the strategic goals and are reinforced through various policies and directives established by the Village Board. Additionally, each year during the budget process, staff works with the Village Board to determine what long term financial planning topics need to be developed or reviewed. These discussions are part of the budget workshop meetings open to the public. The long term financial goals include:

- ✓ Pay-as-you-go method for capital projects to avoid the costs associated with debt issuances when possible. Programs that are currently funded on a pay-as-you-go basis include capital projects, capital equipment replacement, and facility repair and replacement.
- ✓ Continue to fund pension contributions in accordance with actuarially recommended funding levels, as opposed to the required minimum. Thus the percent funded remains higher and puts the Village in a stronger financial position over the long-term.
- ✓ Continue to monitor and evaluate the enterprise funds so they are in a financial position to remain self-sustaining.
- ✓ Maintain appropriate reserves to minimize the Village’s vulnerability to the state of the economy.
- ✓ Continue to seek alternative funding sources to diversify the Village’s revenue streams to minimize the reliance on sales tax.

***Conclusion***

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

In closing, I would like to acknowledge the Village’s management team for their continued flexibility and openness to new ways of doing business. Their dedication, leadership, and willingness to face the tough challenges during the past few years have had a significant impact on maintaining an overall financially healthy and stable organization. Lastly, I would like to acknowledge our employees for their continued dedication to the Village. Customer service, dedication, and responsiveness continue to be important cornerstones in every department, for which the Board and I are most appreciative.

Sincerely,



Todd Hileman  
Village Manager

*VILLAGE OF GLENVIEW*



*INTRODUCTION AND OVERVIEW*

## *How to Use This Document*

---

The goal of the Annual Budget is to describe how estimated resources available to the Village will be used to provide services to the community during the budget period. The budget document illustrates the Village's projected revenues, operational expenditures, capital expenditures, and expected financial results for the budget period. The Annual Budget also serves as a legal document that provides staff the authority to expend village funds. Lastly, the budget document serves as a goal setting and policy document and includes the Village goals, policies and procedures approved by the Village Board as part of the budget approval process.

The document is presented in a format that provides several levels of financial and operational detail; by department and by fund. This budget is divided into seven sections: Introduction and Overview, Business Plans and Performance Measures, Budgets by Fund, Budgets by Department, Capital Spending and Debt Management, Component Unit and Supplementary information. Throughout the document, the Village of Glenview is referenced as the "Village".

### ***Introduction and Overview***

The Overview contains the message from the Village Manager, which discusses the economic and fiscal challenges facing the Village as the 2016 Budget was being developed and what actions were taken to maintain a healthy financial position. The overview also contains an organizational chart, the Village history and profile, financial policies, and an explanation of the budget process.

### ***Business Plans and Performance Measures***

This section contains an explanation of the relationship between the Village Board's goals and the department's Business Plans and how they move the organization towards their desired outcomes. This section also includes performance measures for all departments.

### ***Budgets by Fund***

The Financial Summary Table at the beginning of this section provides an overview of estimated 2016 revenues, expenditures and ending Fund Balance/Net Position. This section includes a chart depicting the fund structure and each Budget by Fund includes a written budget summary and a table that presents the estimated revenues, operational expenditures, capital expenditures, transfers and changes in Fund Balance (or Net Position). The written budget summary includes a detailed review of revenues and expenditures for the budget period. A summary by department, fund and cost category is also provided.

### ***Budgets by Department***

This section provides a view of the department across all functions and funds, including previous year accomplishments, staffing levels and a summary of expenditures. Some departments may have several divisions or subdivisions that are reported. For example, the Village Manager's Office reports on five divisions: Administration, Communications, Human Resources, Legal Services, and Dispatch Services as well as three subdivisions of Human Resources: Administration, Employee Benefits and Risk Management. Other departments may only report at a department level, such as the Police Department. Department operating expenditures are reported by cost category and by fund; this provides the reader with the data to determine how much a department or function costs and their funding sources. A summary of the 2016 budget by division, character and fund is also provided.

### ***Capital Spending and Debt Management***

This section provides an overview of the capital project planning process, descriptions of projects and a five year project plan. The discussion of the capital project planning process includes the criteria used, as well as the program impact on the Village's operating budget. The debt management section includes all outstanding debt schedules and explanations regarding debt policies.

### ***Component Unit***

The Component Unit for the Village is the Glenview Public Library. A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. This section provides the Library's fund balance information for each of its funds, as approved by the Library Board.

### ***Supplementary Section***

The Supplementary Section contains a copy of the adopted FY 2016 Budget Resolution, 2015 Tax Levy documents, Summary Sheet of the FY 2016 Budget by Fund, Department and Cost Category, a Glossary of Terms for reference and a list of Commonly Used Acronyms.

---

Additional information on the financial condition of the Village is available in the Comprehensive Annual Financial Report (CAFR) which can be reviewed at Village Hall, the Village of Glenview Public Library, or online at [www.glenview.il.us](http://www.glenview.il.us).

### ***First Inhabitants and Pioneers***

The first Indian tribe known to inhabit early Illinois was the Winnebago, followed by the Potawatomi who settled in the area now known as Northfield Township. A succession of treaties had gradually wrested most of the Indian lands from the Native Americans. Finally, in the Treaty of Chicago in 1833, the Indians gave up their last five million acres, thereby relinquishing all claims to northern Illinois and opening up the area to settlement by early pioneers. The Indians were, for the most part, friendly and even helpful so they did not present a great danger to these settlers.

After the 1833 Treaty of Chicago, a flood of early settlers came into the area from Europe and England looking for an opportunity to establish themselves. Illinois, unlike the original 13 states, was a vast sea of prairie grasses broken only by stands of oak trees which were called "groves." All early settlers were permitted to select 160 acres of land in the area now known as Niles and Maine Townships near the site of the present Glenview Club.

One of the first families to take up residence was that of George Heslington. They had been living at Fort Dearborn (Chicago) since their arrival from England, waiting to lay claim to their future home site. Located on the Deerfield moraine, their farm was just north of a large Potawatomi village. Their baby daughter was the first white child born in the Glenview area. In 1836, Mrs. Heslington's parents, the Robert Dewes, arrived and settled near their daughter. Just as the Heslingtons followed the Indian's example of choosing high land, the early settlers in the Glenview area proper all located along the established Indian trails. Two were called the Little Fort and the Indian Lakes Trails, now Waukegan and Glenview Roads. Others settled along the Milwaukee Trail.

Dardenus Bishop and John and Benjamin Troups located near the intersection of the Little Fort and Indian Lakes trails where Sgt. Joseph Adams had established a primitive store in an area we now call downtown Glenview. John and Edward Cammack laid claim to their acreage along Shermer Road. Dr. John Kennicott, his brothers, and their families settled along the Milwaukee Avenue trail in the middle 1830s – an area now known as "The Grove".

### ***The Civil War Years***

The Civil War years were a period of prosperity for the farmers in Glenview. Many of them improved their farm buildings and their homes and were quite prosperous. In October 1871, Chicago was devastated by the Great Chicago Fire. Chicago's building needs to rebuild the city led to the construction in 1872 of the Chicago and Milwaukee Railroad through the center of town. Suddenly South Northfield became easily accessible to Chicago, creating opportunities for manufacturing and the delivery of farm products to the city, such as milk, cheese, and produce. A parallel track was constructed in 1892 in anticipation of increased travel to the 1893 Columbian Exposition in Chicago.

### ***Village Incorporation***

By the late 1890s, it had become apparent there was need for more services than could be provided by the existing county government or the rather informal township organizations. A referendum to incorporate as a village was held in 1898, but was defeated. However, on June 17, 1899, a second try

was made; and, by a vote of 59 to 51, the decision was made to form a village from Section 34 and most of Section 35 of Northfield Township. The estimated population was 351.

At that time, only males could vote, so only 20 ballots were cast for the first Village Board of Trustees. Hugh Burham was elected the first Village President. The first Trustees were August Clavey, Frank Hoffman, Henry Maynard, Charles Rugen, John Hutchings, and A. C. Butzow. These men represented a good cross-section of the leaders of the various parts of the Village.

Originally the village was called South Northfield, then for a time North Branch. In 1878, Fred Hutchings named it Oak Glen. But the railroad already had a stop by that name, so another designation had to be found. After an attempt to call it Hutchings after the donor of the land (Sara Hutchings didn't want the Hutchings' name on the railroad station which was an unsightly old rail car), and Barr, after a railroad superintendent, it became Glen View. However, *Glenview*, as it is known today, is the name under which it has continued to grow and prosper.

### ***Mid-Century***

Population growth occurred slowly up to 1950 when the Census recorded 6,142 residents. Spurred by the opening of the Edens Expressway (Chicagoland's first expressway to the northern suburbs) along the eastern boundary of Glenview, the population increased to 18,132 at the 1960 Census and to 41,847 at the 2000 Census. The 2010 Census recorded a population of 44,692, up 6.8% from the 2000 Census within the Village's 13.5 square miles.

### ***The Glenview Naval Air Station***

In 1929 aviation pioneer Glenn Curtiss built Curtiss-Reynolds Airfield on the site of what we now know as The Glen. And in 1936 the airfield was leased to the U.S. Navy.

From 1937-1995, the Glenview Naval Air Station was an integral part of the Village of Glenview. For 58 years, the Village enjoyed a strong, friendly and productive relationship with the Navy men and women stationed at the Base. U.S. Naval air power came of age in the years prior to and during World War II. During this time, Naval Air Station (NAS) Glenview was the largest primary training facility for the U.S. Navy. Nearly 9,000 aviation cadets received primary flight training at this site, and an additional 17,000 pilots were qualified for carrier landings through the Carrier Qualification Training Units.

But in July of 1993 the U.S. Department of Defense recommended the closing of Naval Air Station Glenview -- and two years later, on September 30, 1995, it was officially closed.

The Village accepted the designation of Local Redevelopment Authority and also elected to assume the role as Master Developer. This ensured that all decisions relating to the property would be controlled at the local level, protecting the interests of residents and core jurisdictions. Now, the one million cubic yards of concrete, 1.5 miles of runways and 108 U.S. Navy buildings are gone. In their place is The Glen, a 1,121 acre mixed-use district, with homes, offices, and retail space. Public amenities in The Glen include Lake Glenview, Park Center, Gallery Park, Air Station Prairie, two golf courses, and a Metra station.

A Special Census was conducted in 2005 to account for growth within The Glen resulting in a population of 44,443. The Village's population at the 2010 Census was 44,692 and is currently estimated to be 45,417.



## ***Economic Development and Stabilization***

With the Glen largely developed, the community turned its attention toward planning for the orderly redevelopment of older commercial areas throughout the community, driven by private property objectives and guided by public planning principles. Corridor plans, with considerable public input, were prepared for Downtown, Milwaukee Avenue, and Waukegan Road.

The Great Recession of 2007-2009 temporarily stymied development throughout the Village, however, since then several significant redevelopments have occurred:

- 2010 completed projects included a new 85,000 square foot Glenview Public Library; a 162,600 square foot addition to Glenbrook Hospital; complete teardown and rebuilds for 2 McDonald's restaurants; and a new 109,000 square foot office building on Chestnut Avenue
- 2011 completed projects included a 30,000 square foot retail center at Milwaukee and Lake Avenues, significant remodeling of the Historic Park District Administration Building; and a 71,588 square foot building for the Midwest Palliative Healing Garden
- During 2012, a 408,644 square foot corporate headquarters for Astellas Pharma US, Inc. at the northwest corner of Willow Road and the Tri-State Tollway was completed
- Other initiatives in 2012 included development approvals for the build out of the 40 acre GlenStar development at Willow Road and I-294, including a 90,000 square foot Mariano's grocery store, 17,000 square feet of other retail, 290 rental units, a 16,000 square foot high-end day care and pre-school, a 41,000 square foot LA Fitness facility, a 1.5 acre retail building site which houses a 13,000 square foot CVS Pharmacy, and a 2.2 acre future office site. This development was substantially complete at the end of 2014 and is expected to be fully complete during 2015
- In 2012, the Village Board also approved a Business Improvement District to facilitate intersection improvements at Chestnut Avenue and Waukegan Road, and to support the retailers by providing better access. This project was begun in 2013 and completed in 2014
- During 2013, the Village sold the fire station headquarters on Glenview Road to Trammell Crow as part of a 4 parcel mixed use development consisting of 138 rental units and 6,500 square feet of retail space. Construction to replace the former fire station at its new location on Waukegan Road was completed in early 2015
- The Glen Gate Development at the northeast corner of Golf and Waukegan Roads, includes a 75,000 square foot Mariano's grocery store, 31,000 square feet of retail and 238 rental unit housing was completed in early 2015. In conjunction with this development, a Tax Increment Financing District was approved for the funding of roadway improvements coordinated with the Illinois Department of Transportation
- Additional projects completed in 2014 include a 40,000 square foot Heinen's grocery store and the opening of a combined auto dealership at the Willow Road and Patriot Boulevard intersection
- In May of 2014, the sale of 41 acres of Village-owned property at West Lake Avenue and Shermer Road was completed and development approvals for a 171 unit residential development and a 75,000 square foot church were secured. The first phase of residential development is nearing completion and the second phase will begin in the upcoming year. Additionally, the Willow Creek Church facility has begun construction as well.
- Additionally, along the Milwaukee Avenue corridor, developments have added nearly 150,000 square feet of new space, including a large building addition to Abt Electronics.
- Also in 2014, the Village annexed approximately 21 acres along Milwaukee Avenue adjacent to the Grove and this area has since been approved for 48 high-end single-family cluster residences. As part of the development process, the applicant agreed to donate an 8 acre buffer of natural

area to the Park District for future preservation with The Grove, a National Historic Landmark. Construction began in 2015.

- The Village Board authorized the expansion of the existing Police Department at 2500 East Lake Avenue in order to accommodate the combination of all municipal staff and services into one complex. The new Municipal Center was open for business in mid-December 2015 and houses all former Village Hall staff as well as Police, Dispatch Services and Capital Projects employees.

Between 2010 and 2014, the American Community Survey estimate of Glenview's population remained stable at 45,417; of the Village's 2014 assessed valuation, 74.6% was classified as residential, and 25.4% was commercial/industrial.

## Village of Glenview Demographics

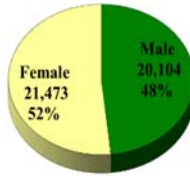
### Population\*

Year	Population	Year	Population
1950	6,142	2002	45,001
1960	18,132	2003	45,780
1970	24,880	2004	45,818
1980	32,060	2005	45,992
1990	37,093	2006	46,321
1998	38,437	2007	46,329
2000	41,847	2010	44,692
2001	43,581	2014	45,417

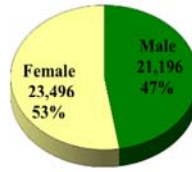
\* Source: U.S. Census Bureau and American Communities Survey Estimates

### Gender

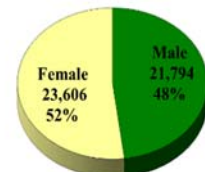
2000 Census



2010 Census

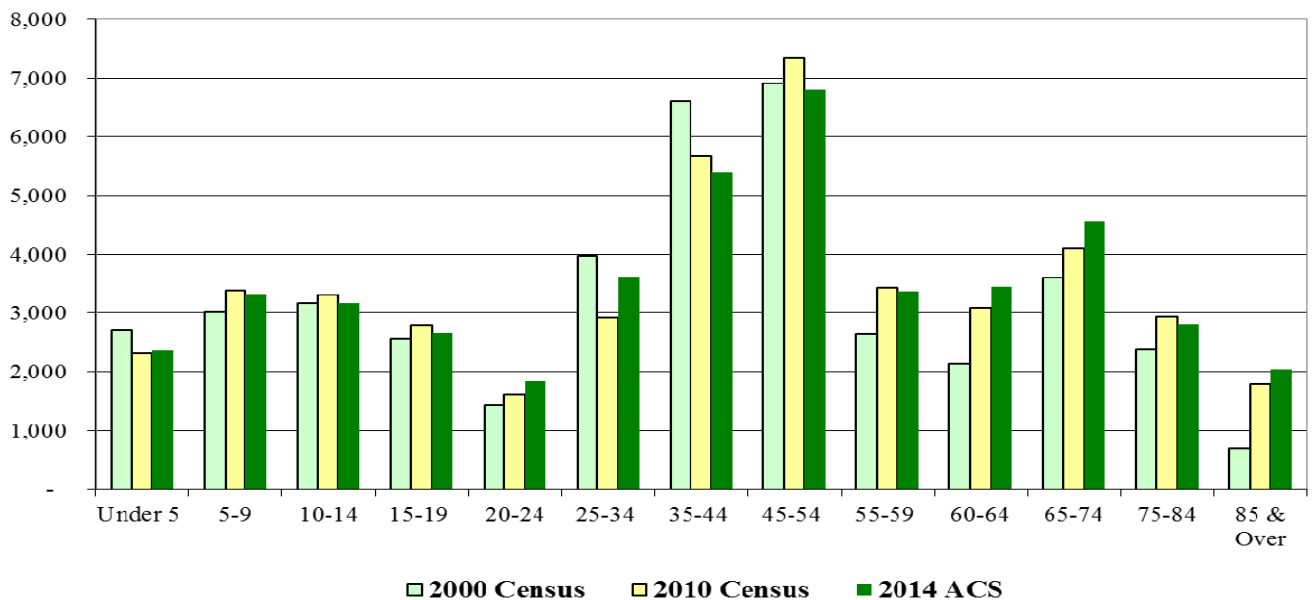


2014 ACS

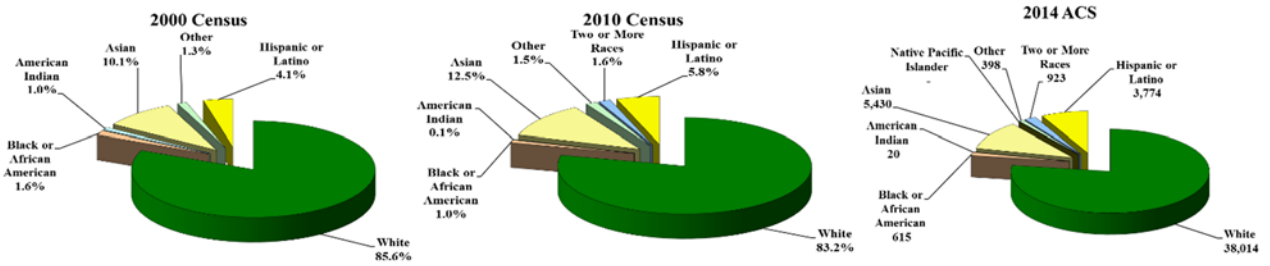


### Age Information

	2000 Census	2010 Census	2014 ACS
Median Age	41.3	45.5	45.5



## Population Diversity\*



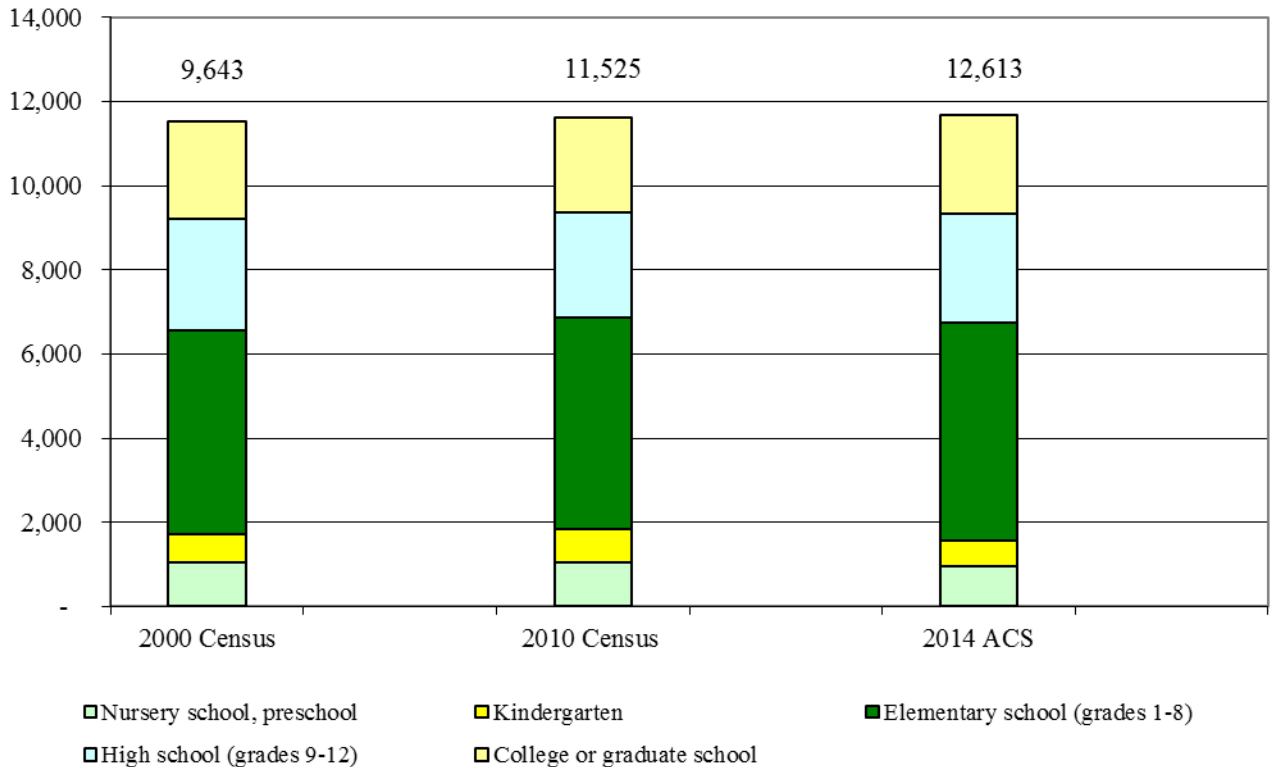
\*Respondents could select more than one category

## Education\*

	2000 Census		2010 Census		2014 ACS	
High School Graduate or Higher	27,215	94.30%	29,723	95.70%	30,533	95.3%
Bachelor's Degree or Higher	16,140	55.90%	19,474	62.70%	19,576	61.1%

\*Population over the age of 25

## School Enrollment\*



Notes:

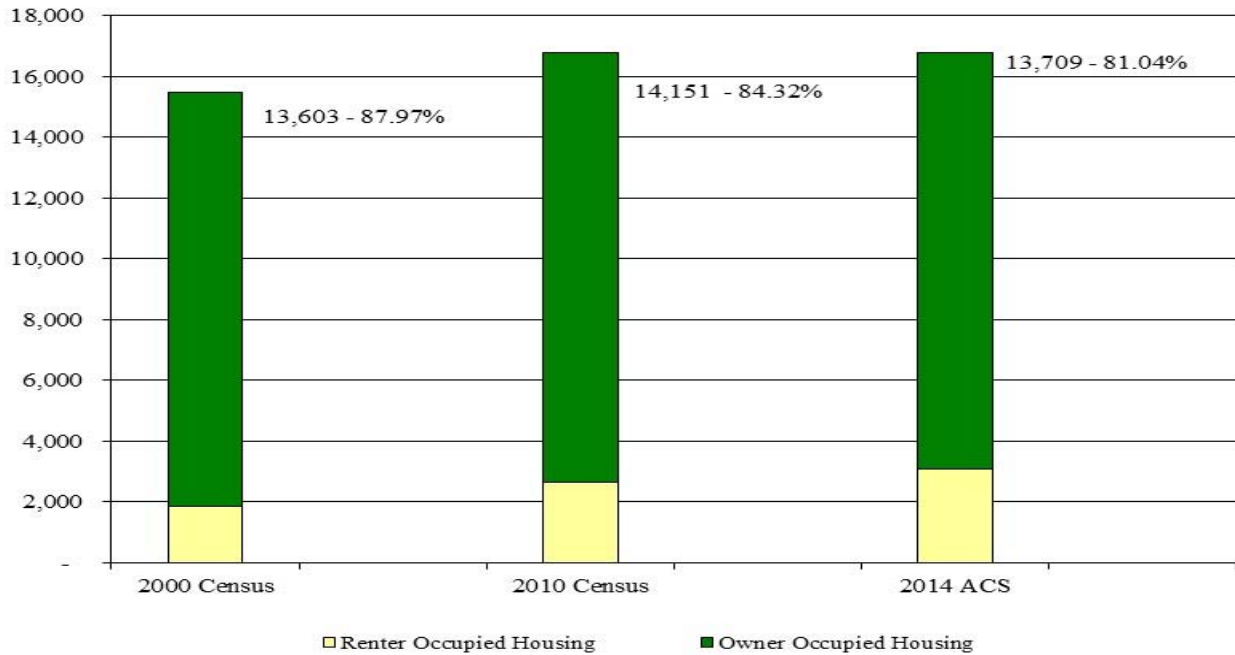
\*Population over the Age of 3

Number at top indicates total school enrollment

## Housing Characteristics

	2000 Census	2010 Census	2014 ACS
Average Household Size	2.67	2.62	2.75
Median Home Value	\$336,000	\$534,700	\$469,200

## Owner versus Renter Occupied Housing



## Transportation Characteristics

### Federal Highways

I-294 – Tri-State Tollway

I-94 – Eden Expressway

### Railroad

Amtrak – 2 Routes; the Empire Builder and Hiawatha Routes

Metra – Milwaukee District North Line – 2 Stations; Glenview Stop and Glen/N. Glenview

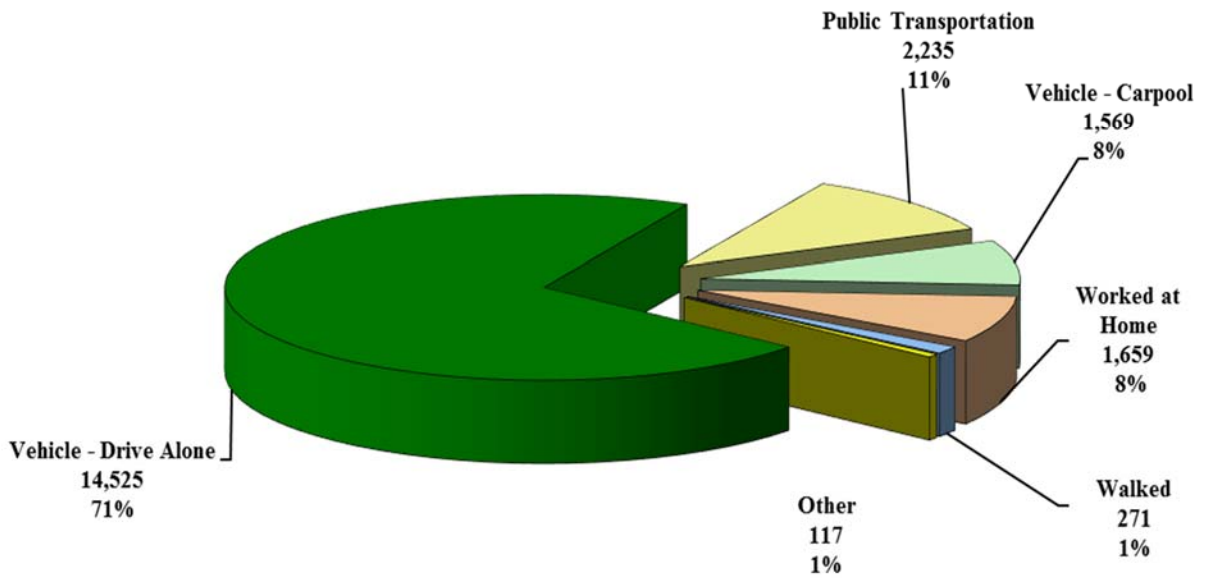
### Airports

O’Hare International Airport

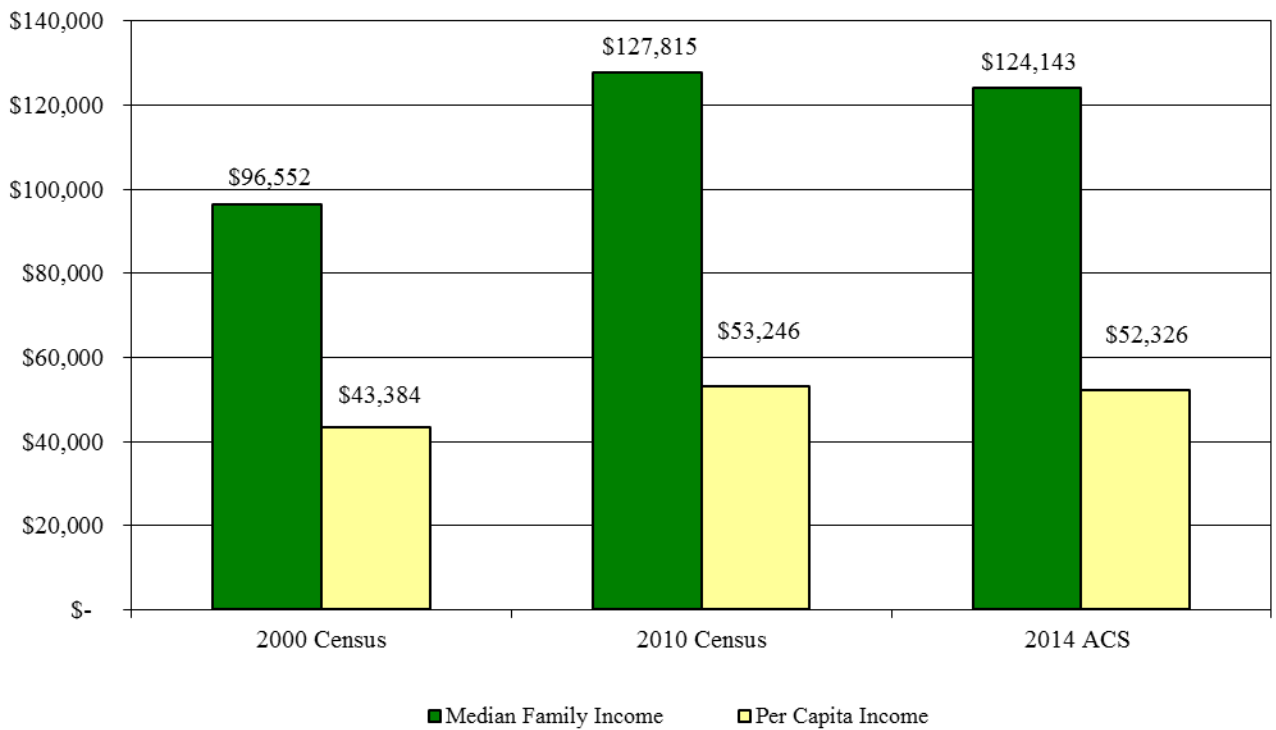
## Commute Time

	2000 Census	2010 Census	2014 ACS
Mean Travel Time (in minutes)	29.4	29.8	30.5

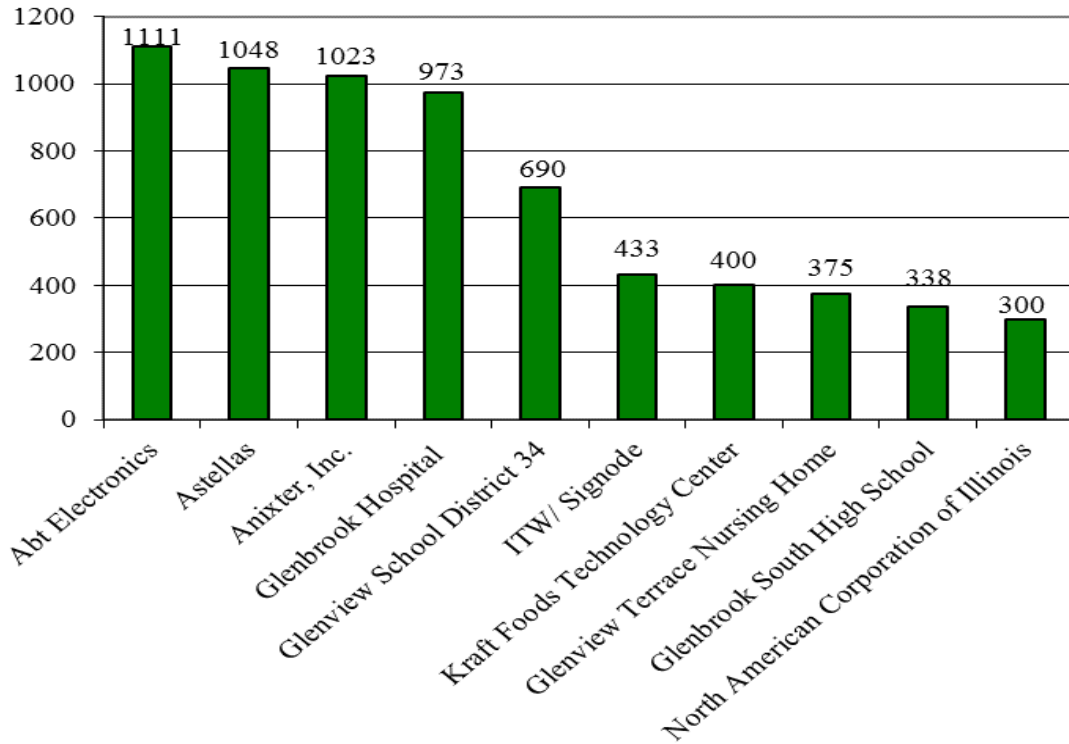
## Commuting Mode of Transportation



## Economic Characteristics



## Principal Area Employers

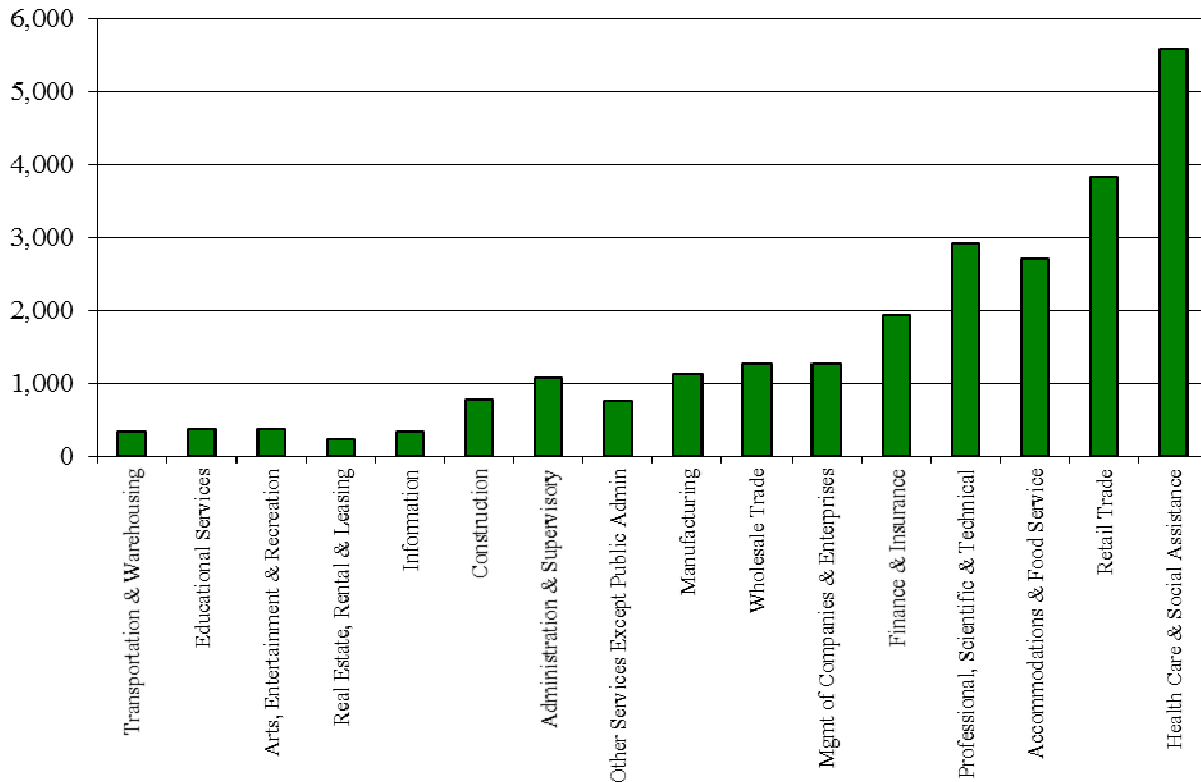


## Private Employment in the Village of Glenview\*

Year	Number of Private Companies	Percent Change	Number of Private Company Jobs	Percent Change
2003	1,677	1.76%	19,888	7.49%
2004	1,765	5.25%	20,453	2.84%
2005	1,834	3.91%	20,700	1.21%
2006	1,956	6.65%	21,509	3.91%
2007	2,037	4.14%	23,062	7.22%
2008	2,086	2.41%	23,343	1.22%
2009	2,098	0.58%	23,398	0.24%
2010	2,121	1.10%	23,240	-0.68%
2011	2,123	0.09%	23,994	3.24%
2012	2,172	2.31%	23,472	-2.18%
2013	2,234	2.85%	24,177	3.00%
2014	2,310	3.40%	24,928	3.11%

\*Source: Illinois Department of Employment Security

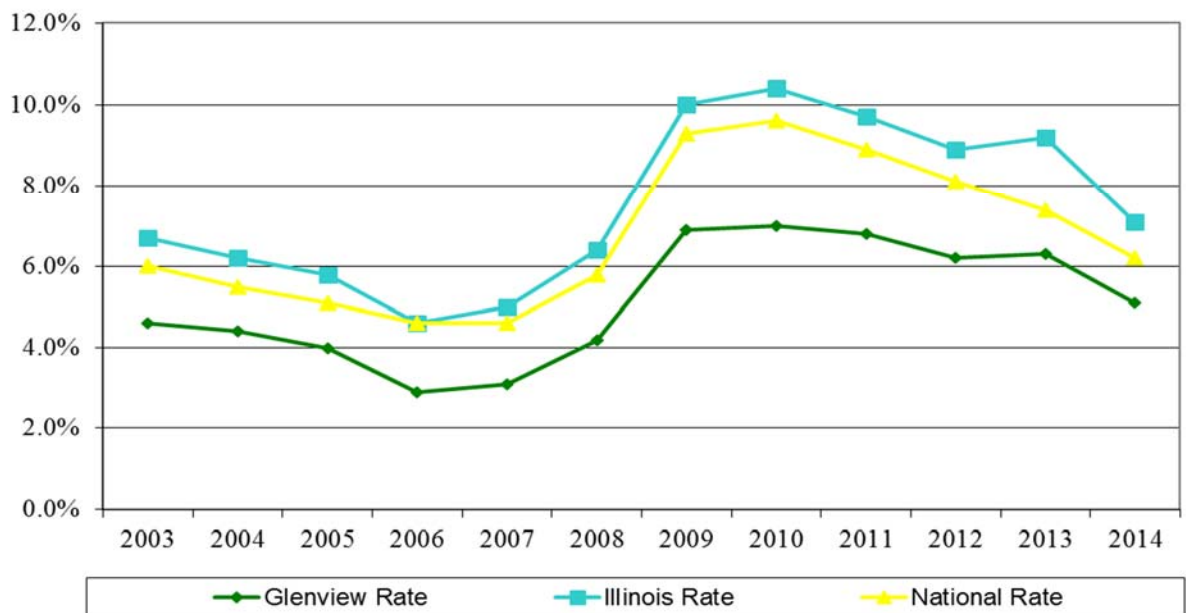
## Private Area Employers by Job Sector\*



\*Source: Where Workers Work

## Unemployment Rates\*

The Village's most recent unemployment figure indicates a rate of 5.1%, which is 2.0% below the State of Illinois rate of 7.1% and 1.1% below the National rate of 6.2%.



\*Source: Illinois Department of Employment Security



## *Budget Process Overview*

---

The operating budget process usually spans over several months and involves analysis of expenditures and revenues. The Budget is prepared using the modified accrual basis of accounting for all funds.

### ***Prepare Financial Forecast***

The financial forecast is developed by Administrative Services staff and includes multi-year projections of revenues and expenditures. The starting point of this analysis is where the previous year ended and the current revenue trends are analyzed.

### ***Develop Department Business Plan***

Departments are required to update and expand their Business Plans on an annual basis in conjunction with the budget process. An in depth review of current goals, initiatives and projects provide a framework in budget requests.

### ***Submit Department Request***

Departments analyze their historical trends and review upcoming projects to make an initial budget request to the Village Manager.

### ***Review Operating Requests***

After departments have submitted their initial requests, they meet with the Village Manager to review and justify their projects and programs. This process may occur several times throughout the budget process.

### ***Manager Review of Requests***

The Village Manager will make adjustments, increasing or decreasing the department budgets based on Village Board and management priorities.

### ***Board Work Sessions***

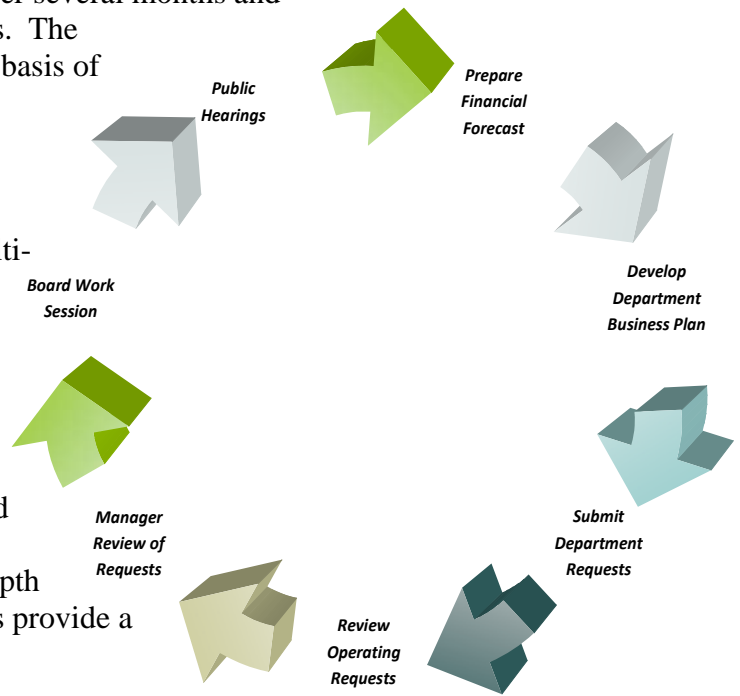
The Village Board holds several workshop sessions and invites the public to attend. Each workshop has a different focus and all funds are presented.

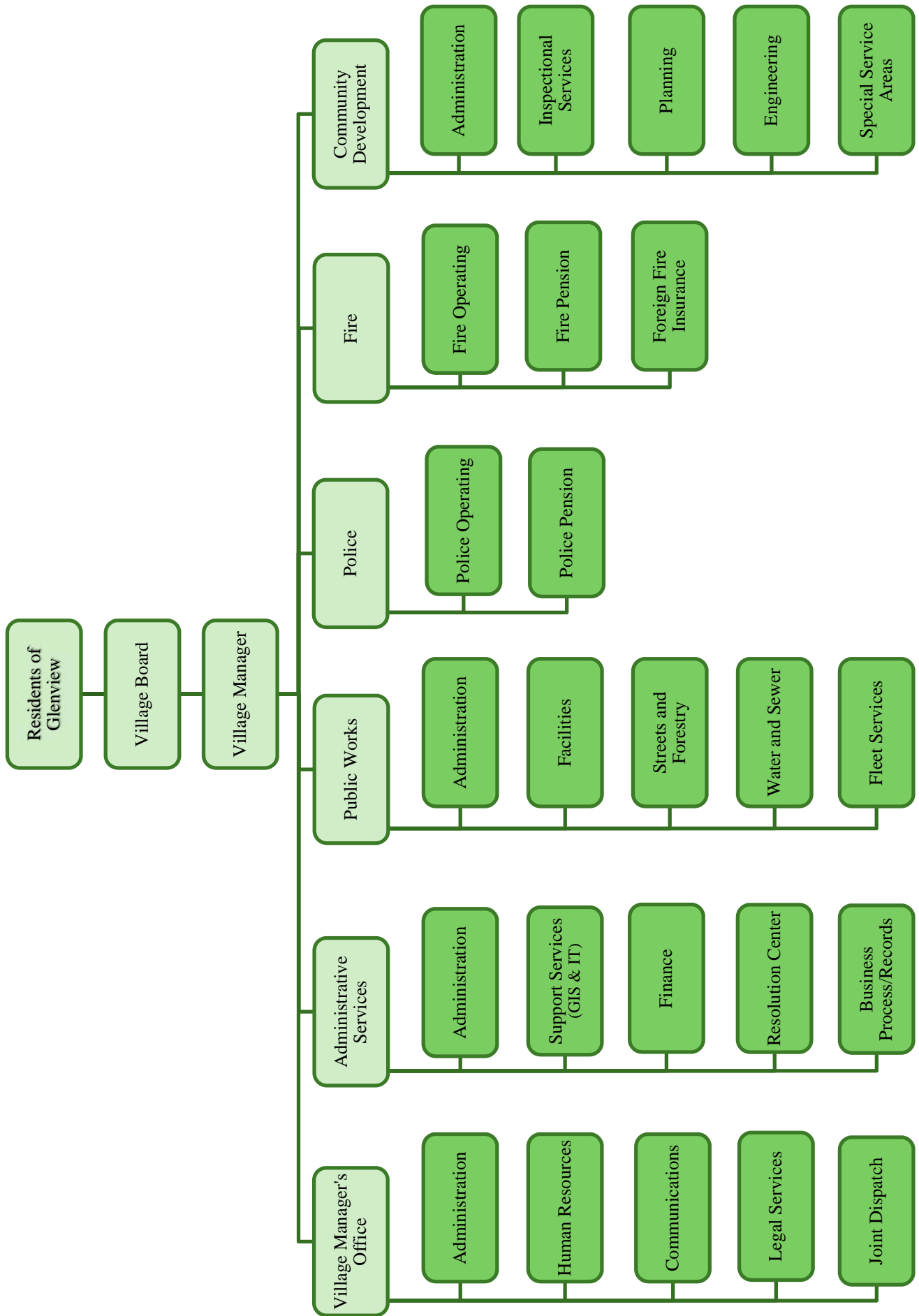
### ***Public Hearings***

The public has the opportunity to speak at the workshops and also at the hearing where the budget is officially adopted. Additionally, staff holds a Capital Improvements Program open house specifically intended to outline planned projects and to receive citizen feedback. The Village Board does take citizen comments into consideration when reviewing and editing the budget.

### ***Amending the Budget***

Following the adoption of the budget, any adjustments at the Fund Level must be approved by the Village Board and requires a Resolution.





## *2015 Schedule for FY 2016 Budget Preparation*

---

### Schedule Kick-off

July Department Head Retreat  
Budget Entry Training

### Level 1 - Department Budget Development

August Departments complete budget entry for 2015 Projections and 2016 Budget  
Budget Team Reviews 2015 Projections and 2016 Budget - All Funds

### Level 2 - Manager Review

August Village Manager and Budget Team Review Department Budgets  
2016 Personnel Initial Projections Complete

### Level 3 - Budget Workshops/Board Review

September 15, 2015 Public Presentation of Corporate Fund Projections  
October 1, 2015 Public Presentation of Corporate Fund Department Budgets and Miscellaneous Funds  
October 20, 2015 Public Presentation of Water and Sewer Rates and Miscellaneous Funds  
October 28, 2015 Public Presentation of Capital Improvement Program and Remaining Funds

### Level 4 - Levy Hearing and Public Budget Display

November 17, 2015 Public Hearing on Proposed 2015 Tax Levy Ordinance (First Reading)  
November 17, 2015 Public Hearing on Proposed 2015 SSA Tax Levy Ordinances (First Reading); adoption of same  
November 20, 2015 Proposed Budget on Display for Public Inspection at Village Hall, Library and on the Village's Website

### Level 5 - Budget Hearing, Levy and Budget Adoption and Legal Filings

December 1, 2015 2016 Public Employee Total Compensation Packages posted on Village Website  
December 8, 2015 Public Hearing on the Proposed 2016 Budget; adoption of same  
December 8, 2015 Proposed 2015 Tax Levy Ordinance (Second Reading); adoption of same  
December 16, 2015 File 2016 Budget Resolution, 2015 Tax Levy and 2015 SSA Levy with the Cook County Clerk  
December 16, 2015 File 2016 Certificate of Estimated Revenue by Source with the Cook County Clerk  
December 16, 2015 File Truth in Taxation Certification with the Cook County Clerk

## ***Basis of Budgeting***

---

This section describes the basis upon which the budget is developed. The Village's budget is generally based on standards set forth in Generally Accepted Accounting Principles (GAAP). The revenues, expenditures, and transfers for the Village's Governmental Funds are prepared on a modified accrual basis consistent with Generally Accepted Accounting Principles (GAAP). The revenues, expenditures, and transfers for the Village's Enterprise Funds, Internal Services Funds, and Pension Trust Funds are prepared according to full accrual accounting principles consistent with GAAP.

Under modified accrual accounting, revenues are recognized when measurable and available and expenditures are recognized in the accounting period in which the associated liability is incurred. Under full accrual accounting revenues are recognized in the accounting period in which they are earned while expenses are recognized in the period they are incurred. The modified accrual accounting method is used for both the basis of budget and accounting.

There are few instances in which the Village's budget deviates from GAAP. These include:

- For all accounting funds, compensated absences, which are not recognized in the Adopted Budget, are accrued under GAAP and reported in the Village's Comprehensive Annual Financial Report as a long-term liability.
- The budget document does not convert all funds to a Village-wide Statement of Net Position and Statement of Activities (and the accompanying Reconciliations) as required under GASB Statement Number 34, but the Village presents this information in its Comprehensive Annual Financial Report (CAFR).
- Budgetary Enterprise Funds deviate from GAAP and are illustrated in the differences between the Actual and Budget columns. These deviations include:
  - The Budget column will recognize *capital outlays and debt financing* as expenses and revenues respectively, rather than adjusting the appropriate balance sheet accounts in accordance with GAAP; the Actual column will recognize these items as non-expensed.

The Village's accounting system is maintained on a basis consistent with the adopted budget. This enables departments to monitor their budget by utilizing the enterprise management system. At the end of each fiscal year, the Village makes appropriate adjustments to bring the system in line with GAAP. These adjustments allow the Village to convert its financial structure from the budget format to a format that is able to meet the requirements of reporting in the Comprehensive Annual Financial Report (CAFR). All year-end adjustments are carefully reviewed by the Village's outside auditor to ensure their propriety.

### ***Legislative Requirements***

Illinois Compiled Statutes (50 ILCS 330/), Illinois Municipal Budget Law, and Cook County filing requirements have regulations that certain timelines be met during the Village's budget process. The chart below summarizes these requirements and identifies the date completed for the 2016 budget process.

Action Required	Municipal Code Or Glenview Process	Illinois Statute/ County Deadlines	Date Completed
<b>Budget Officer presents tentative Operating budget to the Board of Trustees</b>	On or before the first Friday of October	NA	Sept 15
<b>Proposed Annual Budget made available for public inspection</b>	At least 10 days prior to the required public hearing	At least 10 days prior to the required public hearing	Nov 20
<b>Legal Notice of Public Hearing</b>	At least one week prior to the public hearing	At least 7 days prior to the required public hearing	Nov 26
<b>Public Hearing on Proposed Annual Budget</b>	Not less than one week after the tentative budget is made available for inspection	Held prior to adoption	Dec 8
<b>Adoption of the Annual Budget by the Board of Trustees</b>	Prior to the start of the fiscal year	Prior to the end of the first quarter of the year	Dec 8
<b>Public Hearing in the Proposed Tax Levy</b>	Prior Adoption	Prior to Adoption	Nov 17
<b>Adoption of the Annual Tax Levy by the Board of Trustees</b>	In time to meet the filing requirement of the last Tuesday in December	In time to meet the filing deadline	Dec 8
<b>Filing the Tax Levy with the County Clerk's Office</b>	On or before the last Tuesday in December	On or before the last Tuesday in December	Dec 16
<b>Filing the Truth in Taxation Certification</b>	On or before the last Tuesday in December	Filed with the Tax Levy	Dec 16
<b>Filing the Budget Ordinance with the County Clerk's Office</b>		Within 30 days of adoption by the Board of Trustees	Dec 16

### ***Revenues***

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

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

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

### ***Matching Revenues to Expenditures***

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

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

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

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

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

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

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

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

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

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

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

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

## ***Budget and Financial Policies***

---

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

### ***Budget Policies***

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



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

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

### ***Fund Balance Policies***

- The Corporate Fund reserve (fund balance) will be maintained at 30% - 40% of total expenditures. Total expenditures include transfers out of the fund.
- The fund balance of the Utility Enterprise Funds (Water, Sewer, and North Maine) includes fixed assets, capital, debt and cash. The goal of the utility funds is to remain self-sufficient. A reserve cash balance policy has been put into place to ensure positive cash flow for operations. This reserve balance is 30 days of operating expenditures, excluding capital and debt service.
- The Maintenance Equipment Replacement Fund (MERF) cash reserves are to be maintained at a zero balance. In the event the fund experiences a negative or positive cash balance, a plan is to be put into place to recover or draw down cash to a zero balance.
- The Capital Equipment Replacement Fund (CERF) cash reserves are to be maintained at 40% of the calculated accumulated reserves.
- No minimum fund balance has been established for the Special Tax Allocation Fund, Insurance and Risk Fund, Commuter Parking Fund, Corporate Purpose Bonds Fund, and Capital Project Funds.

### ***Revenues***

- The Village shall maintain a broad-based, well diversified portfolio of revenues.
- Forecasted revenues are calculated by using a minimum three year trend analysis and are forecasted for the next three to five years. Adjustments to revenue forecasts are performed annually.
- Property Taxes are adjusted based on new or improved Equalized Assessed Valuation (EAV). New EAV is defined as annexed property, while improved EAV is permitted property improvements.
- All Village rates and fees are reviewed annually and adjusted if necessary.

### ***Capital Projects***

- Project costs must be greater than \$50,000 to be considered a Capital Project
- Impacts on the Village's future operating costs must be included in the project planning and incorporated within the respective department's operating budgets.
- As Capital Project contracts are awarded the budget authority will remain with the projected until completion (project life budgeting).
- All projects must have identified and approved funding sources.
- Projects will not start until the funds have been received – bond, loan or cash flow. Exceptions will be made for reimbursable projects only (Special Service Area and reimbursable grant projects).

### ***Debt Management***

- The Village is home rule unit and there is presently no statutory limit on the amount of general obligation debt outstanding.
- When advantageous to the Village the type of debt to be issued is General Obligation Debt with annual abatements to the Debt Service Levy based upon acquiring debt service resources from alternate revenue sources.
- Long-term debt is not to be issued to finance current operations.
- The maturity date of any debt will not exceed the reasonably expected useful life of the project financed.
- The Village issues long-term debt to only those capital improvements that cannot be financed from current assets.

### ***Investments***

- The Village of Glenview's Investment Policy is adopted by the Board of Trustees. In accordance with that policy, public funds will be invested in a manner which will provide the maximum security of principal invested with secondary emphasis on providing the highest yield while meeting the daily cash needs of the Village.
- The policy includes the prudent measure to safeguard public funds through detailed collateral agreement requirements terms and conditions.
- The policy excludes the use of derivatives.
- All investments will conform to applicable State statutes and Village policies governing the investment of public funds.
- The policy is routinely reviewed with the Village's investment advisor.

*VILLAGE OF GLENVIEW*



*BUSINESS PLANS AND PERFORMANCE  
MEASURES*

## *Business Plan and Performance Measures*

---

The Village Budget is developed using the adopted Administrative Goals and department Business Plans as the road map for where administrative and financial efforts are to be targeted in the upcoming year. The departments' Business Plans support the Administrative Goals and also address additional initiatives that are needed within the department. The Administrative Goals provide a long-term vision and for each goal, initiatives are identified to move the organization towards improvement. These initiatives are reviewed and updated annually by management and the Board of Trustees.

- *Administrative Goals:* Each year, as part of the budget process, the Village Manager, Department Heads and other department representatives attend a strategic planning session where the long term financial plan is reviewed and goals for the Village Manager are established and adopted by the Village Board of Trustees. This session includes an update of the current year's goals and setting priorities for the next fiscal year. The FY 2016 Administrative Goals detailed on the next few pages include both financial and strategic goals as follows:
  - *Financial Goals* are imbedded within the Administrative Goals and the long-term financial plan for the Village is incorporated within each goal. The Village Board is constantly evaluating the village's financial position and taking action to maintain and improve financial health.
  - *Strategic Goals* are also part of each Administrative Goal. Strategic Goals are typically a result of a multi-year plan, a study or a new directive and can generally fall within the following categories: Organization, Technology, Financial Health, Municipal Collaboration, Planning and Economic Development; Customer Service and Capital Improvement.
- *Department Business Plans:* Departments align their Business Plan with the Administrative Goals on an annual basis and update their Business Plans quarterly during the year. Progress on Business Plan initiatives are used for performance tracking and measurement.
- *Performance Measures:* Performance Measures track each Departments progress toward completing or achieving their initiatives. Departments update performance data throughout the year and use these measures to provide data to report on the success or difficulty in service delivery, support budgetary funding requests, or develop best practices.
- *How it All Works Together:* The Department Business Plan is developed by using the Village-wide Administrative Goals as the foundation. The projects, action steps and initiatives in the business plan are intended to move the Administrative Goals toward completion.



Administrative Goal	Department Action Steps	Primary Department	Target Date
<b>Financial Policies and Practices</b>  Continue improving operating budget, financial practices to promote efficient service delivery, fiscal responsibility, and transparency	Make recommendations to ensure structural balance in Village's 3-year operating budget.	Administrative Services	Ongoing
	Meet the Affordable Care Act reporting requirements to the Internal revenue Service for FY2015	Village Manager's Office	Q1 2016
	In an attempt to stabilize pension fund contributions, continue to monitor experience of all Village pension funds against their actuarial assumptions	Administrative Services	Q2 2016
	Implement the new GASB 68 which will account for the full pension liability on the entity-wide financial statements to show the present obligation to pay these future deferred benefits	Administrative Services	Q2 2016
	Review financial policies (Insurance/Risk Fund Balance, Pension Funding, etc.) with the Board of Trustees	Administrative Services	Q2 2016
	Continue implementation of water meter replacement program and convert the Construction Drawdown Loan to a Term Loan by August 1, 2016	Administrative Services	Q3 2016
	Conduct a water and sewer rate study effective for the 2017 Glenview water and sewer rates	Administrative Services	Q3 2016
	Close North Maine Fund by December in alignment with the final 2007B debt payment	Administrative Services	Q4 2016
	Review alternatives for departmental or divisional consolidation to achieve cost savings; evaluate workflows and identify opportunities for improvement.	Village Manager's Office	Ongoing
	Conduct implementation for new Time & Attendance and Scheduling Software	Administrative Services	Q4 2016
<b>Operations</b>  Continue analyzing operations, staffing, and programs to ensure cost-effective, efficient, and quality service is provided to residents and businesses	Continue to address paper backlog through conversion of documents into electronic document management system and through compliance with records retention schedule	Administrative Services	Q4 2015
	Train employees and develop upgraded Village intranet site (EIC) to streamline workflow processes and facilitate collaboration and records management	Administrative Services	Q4 2015
	Manage the Municipal Center project to relocate and consolidate Village Hall into the Police Department through an addition and remodel of the building. Manage operations, including temporary workspaces, building construction, project budget and transitioning into the remodeled facility	Village Manager's Office	Q3 2015

Administrative Goal	Department Action Steps	Primary Department	Target Date
<b>Information Technology</b>  Continue to guide the analysis, design and implementation of information and technology assets leveraging projects across multiple departments to support Village operations and provide excellent customer service	Expand electronic distribution of Commission packets	Administrative Services	Q2 2016
	Develop next three-year IT strategic plan	Administrative Services	Q2 2016
	Evaluate software for residents to view their water consumption	Administrative Services	Q4 2016
	Implement Police, Fire and PW mobile communications improvements	Administrative Services	Q4 2016
	Continue GIS data development and analysis (traffic flow, speed limit, capital asset tracking, pre-plans for New World Mobile)	Administrative Services	Q4 2016
	Implement master plan recommended upgrades to the Supervisory Control and Data Acquisition system	Administrative Services	Q4 2016
	Develop and implement GovIT Consortium computer and network standards to drive savings	Administrative Services	Q4 2016
	Implementation of Facebook in fall 2015, continuing into 2016 for the execution of Twitter and Instagram as effective social media law enforcement tools	Police	Ongoing
	Analyze implementation of Wearable Recoding Devices for the Police Department after receiving direction and legislation from the State along with future technology advances.	Administrative Services	Ongoing
	Continue outreach with major employers and sales-tax generating businesses within the Village	Community Development	Ongoing
Manage ongoing development projects such as the Bess parcel, the former Matty's site, the Prairie Glen Corporate Campus vacant lot, and the Gibson property	Community Development	Ongoing	
Review options for the previous Village Hall site on Waukegan Road with the Development Advisor for potential redevelopment	Community Development	Q4 2015	
Facilitate the Comprehensive Plan process, including recommendations from the Comprehensive Plan Committee and Plan Commission prior to final consideration by the Village Board	Community Development	Q3 2016	
Revisions to the Appearance Code to streamline the approval process (introduce administrative approvals) and to bring the regulations into compliance with recent Supreme Court cases	Community Development	Q4 2016	
<b>Economic Development</b>  Enhance the Village's community planning and economic development efforts to continue improving the quality of life in the Village of Glenview			

Administrative Goal	Department Action Steps	Primary Department	Target Date	
<p>Intergovernmental Relations</p> <p>Continue developing intergovernmental relationships to enhance the overall quality of life in the Village</p>	<p>Continue and expand Municipal Partnering Initiative (MPI) projects/participation in order to achieve cost savings containment by leveraging economies of scale</p>	Public Works	Ongoing	
	<p>Monitor dispatch service operation and performance to ensure quality service to all agency customers. Evaluate potential joint dispatch opportunities</p>	Village Manager's Office	Ongoing	
	<p>Facilitate a conversation with the Park District regarding the potential long-term ownership, maintenance and use of the floodway buyout parcels on Lower Pine Street and South Circles</p>	Community Development	Q1 2016	
	<p>Continue seeking funds through the State and Federal appropriations and authorization process</p>	Community Development	Ongoing	
	<p>Continue to monitor the Amtrack Hiawatha service expansion process, including objecting to any modifications of the A-20 staging area which would significantly impact many Glenview neighborhoods and businesses</p>	Village Manager's Office	Ongoing	
	<p>Proactively monitor federal and state legislative issues and advocate action where necessary. Focus particularly on pension reform, streamlined sales tax, state-shared revenues, and other potential revenue and budgetary impacts</p>	Village Manager's Office	Ongoing	
	<p>Continue to monitor IDOT's budget situation and advocate for locally beneficial traffic capacity improvement projects including Milwaukee/West Lake (2019), Sanders/Willow (2019), East Lake/Waukegan (TBD) and Shermer/Willow (TBD)</p>	Community Development	Ongoing	
	<p>Continue to support progress for a potential River Separation Project by MWRD to benefit the Tall Trees Subdivision</p>	Community Development	Ongoing	
	<p>Continue implementation on the accelerated stormwater improvement program as approved by the Village Board moving forward projects as designs are completed and local support is received</p>	Community Development	Ongoing	
	<p>Continue improving the capital improvement program planning process pertaining to infrastructure and facilities projects in an effective, fiscally – responsible manner</p>	Community Development	Q3 2016	
<p>Capital Improvements</p>	<p>Host an Infrastructure Management Systems (IMS) Board Workshop to review the fall 2015 roadway condition results and recommendations</p>	Community Development	Q1 2016	
	<p>Facilitate the coordination with the businesses and the regulatory approvals for the reconstruction of The Glen Town Center streetscape and the awarding of a contract to construct the work</p>	Community Development	Q1 2016	
	<p>Prepare preliminary designs for the reconstruction of the Glenview Road streetscape and obtain Village Board feedback</p>	Community Development	Q2 2016	
	<p>Analyze and use feedback from the recent Community Survey for how residents prefer to receive communications and rated topics of importance</p>	Village Manager's Office	Q4 2015	
	<p>Study the scope and structure of GVTV. Provide options and recommendations to address future needs</p>	Village Manager's Office	Q4 2015	
	<p>Continue succession planning efforts to develop employees' skill sets in order to plan for future organizational needs</p>	Village Manager's Office	Ongoing	
	<p>Continue to host the Citizen's Police Academy with class #10 planned to commence in 2016</p>	Police	Q2 2016	
	<p>Communications and Organizational Development</p>	<p>Enhance the Village's communication program to promote expedient and effective dissemination of information to internal and external customers of the Village; provide continued training for Village employees</p>	Village Manager's Office	Q4 2015
		<p>Continue to host the Citizen's Police Academy with class #10 planned to commence in 2016</p>	Police	Q2 2016



This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*DEPARTMENT BUSINESS PLANS*

Department Business Plan		Category and Target Date
<b>Village Manager's Office</b>		
<b>Provide courteous, prompt and efficient service to enhance the level of resident and customer satisfaction</b>	<b>Customer Service</b>	
Catalog and preserve Village ordinances, resolutions, agreements and Village Board meeting minutes	Ongoing	
Respond to requests for information with expediency and accuracy. Coordinate FOIA requests with legal and departmental representatives	Ongoing	
Assist the public with requests for special events, processing permits and bringing event-related information to the attention of Village Board as warranted	Ongoing	
<b>Ensure that the Village Board is provided with the necessary forums and information to establish the Village Manager's goals, provide direction to staff on issues, and set policies</b>	<b>Organization</b>	
Coordinate the Village Board's annual goal-setting retreat and provide all necessary preparatory reports and supporting commentary for this retreat	Q3 2016	
Coordinate an annual schedule of Executive Sessions and Workshops with the Village Board	Ongoing	
Provide timely information updates to the Village Board	Ongoing	
Provide orientation for newly elected officials and assist with new commissioners orientations	Ongoing	
Conduct semi-annual review for release of Executive Session minutes and destruction of audio tapes	Q1 & Q3 2016	
<b>Ensure legal and legislative support is used efficiently</b>	<b>Financial Health</b>	
Review legal and legislative expenditures to ensure costs are assigned correctly and remain within budget	Ongoing	
Monitor federal and state legislative action that could have an impact upon the Village. Closely monitor State budgetary actions or impacts	Ongoing	
<b>Ensure the Village maintains a competitive and cost-effective compensation plan to attract and retain quality employees</b>	<b>Financial Health</b>	
Conduct annual health plan review and analyze estimated cost impact of new federal health insurance coverage requirements, and develop a responsive long-term Village strategy	Ongoing	
Complete a job description analysis for all existing positions that includes minimum qualifications; accurate and thorough essential duties; and develop a recommendation for a revised salary grade system that has internal and external equity	Ongoing	
Continue to work with the Wellness Committee to develop a Wellness Program that includes incentives	Q3 2016	
Implement the benefit eligibility software Work Terra	Q3 2016	
Roll out new EAP provider, The Standard, to employees	Q1 2016	
Comply with federal reporting requirements for the Affordable Care Act for benefit year 2015	Q1 2016	

Department Business Plan		Category and Target Date
<b>Village Manager's Office</b>		
<b>Continue to provide value added services that enable Village Departments to meet their goals and objectives</b>		
Develop comprehensive village-wide training program, including: annual EEOC/IDHR legal compliance trainings for supervisors, quarterly supervisor meetings, Legal 101, and training programs for supervisors and front line employees.		Ongoing
Continue to support and manage the new employee orientation process with departments		Ongoing
Develop procedures for implementing the Identity Protection Policy and provide training for appropriate Village staff		Q4 2016
Continue to evaluate and improve processes that result in greater efficiencies. For example, applicant tracking and a separate human resource module for Laserfiche		Ongoing
Update Employee Handbook		Q4 2016
Facilitate Police Officer recruitment process and establish eligibility list September 2016		Q2 & Q3 2016
Continue to support and refine recruitment process for Telecommunicators		Q2 2016
Research, evaluate and select a performance evaluation software that will improve and automate the employee evaluation process		Q4 2016
<b>Maintain and enhance the Village's risk management function and loss prevention programs in order to minimize the frequency and severity of loss</b>		
Provide quarterly risk management trend reports for department head team.		Ongoing
Manage transition to new occupational health provider and continue to educate employees on the process.		Ongoing
Analyze insurance options, including excess liability pool, IRMA, and self insured models		Q3 2016
<b>Support the communications goals and action steps of each Department/ Division's Business Plan; the Village Manager and Board of Trustees</b>		
Continue producing and improving Village Report, E-Glenview, relevant web content, and printed materials as requested by Departments and more as requested		Ongoing
Increase outreach efforts, including use of social media, to provide opportunities for residents and other constituencies to have input and seek out services through a variety of platforms		Ongoing
Continue with volunteer programming utilizing GVTV studio and volunteer talent		Ongoing
Continue to add to the content of the GVTV YouTube channel		Ongoing
Continue to develop original programming that supports village functions and community events with wide audience appeal		Ongoing
Improve new Village Hall video and web streaming production processes		Q1 2016
Disseminate and implement an internal Village of Glenview Style Guide for uniformity, consistency		Q2 2016

Department Business Plan		Category and Target Date
Village Manager's Office		
Facilitate optimal responses to emergency service calls and provide high-quality dispatch services to external and internal customers	Customer Service	
Dispatch appropriate resources on emergency service calls	Ongoing	
Communicate regularly with internal and external customers about their needs and satisfaction	Ongoing	
Provide efficient and high-quality service to emergency service calls to meet or exceed industry standards	Ongoing	
Develop monthly or quarterly reporting with performance metrics to deliver to external customers	Ongoing	
Continue to implement cross-training and cross-train staff between North (Highland Park) and South (Glenview) Dispatch Centers	Ongoing	
Continue to review, modify, and add policies and procedures to the 9-1-1 Dispatch operations manual	Ongoing	
Continue to manage budget, specifically overtime, FLSA, hire back, and part-time expense	Ongoing	
Continue to build the part-time dispatcher pool	Ongoing	
Continue leading an operations committee with members of dispatch and the fire department to improve operational awareness between the two departments and review operating procedures	Ongoing	
Participation of dispatch staff in incident drills with external customers	Ongoing	
Hold meetings with established advisory group for New World software with internal and external customers	Ongoing	
Research and plan for the implementation of Text to 911	Q1/Q2 2016	
Implement Power DMS software to track policies and certifications of the Telecommunicators	Q2/Q3 2016	
Update continuing education program with IDPH and Lutheran General Hospital	Q1 2016	
Develop new communication tools for internal staff knowledge between North and South Dispatch centers	Q2 2016	
Complete data conversion from the legacy New World System to the updated New World System	Q2 2016	
Continue to implement New World software updates	Q2 2016	
Continue to explore expanded services with other agencies	Ongoing	

Department Business Plan		Category and Target Date
<b>Administrative Services Department</b>		
<b>Manage the Villages accounts to ensure compliance with applicable regulations and adoption of best practices</b>		
Monitor the opportunity to refund Bond Series 2009A (Glenview Public Library)		Financial Health Q1 2016
Review Village private activity uses on public property for bond compliance		Q1 2016
Continue the comprehensive review and reconciliation of development escrow accounts		Q1 2016
Complete implementation of SharePoint Team Site for grants including training and process to add content		Q1 2016
Integrate lease and agreement monitoring schedule with billing schedule (coffee shops, Joint Dispatch, private benefit signals, etc.)		Q1 2016
Coordinate the continuity of financial functions during the transition to a new facility (W-2's, payroll, list of bills, water billing, etc.)		Q1 2016
Evaluate opportunity to acquire expertise to actively manage a portion of the Village's investment portfolio		Q1 2016
Review all outstanding accounts receivables for potential close-out		Q2 2016
Finalize the updated list of bills report per Board direction to provide additional information regarding Village expenditures in an easy-to-read format		Q2 2016
Implement the new GASB 68 which will account for the full pension liability on the entity-wide financial statements to show the present obligation to pay these future deferred benefits		Q2 2016
Review financial policies (Insurance/Risk Fund Balance, Pension Funding, etc.) with the Board of Trustees		Q3 2016
Convert AMI Construction Drawdown Loan to a Term Loan by August 1, 2016		Q3 2016
Conduct a water and sewer rate study effective for the 2017 Glenview water and sewer rates		Q4 2016
Continue to cross-train and further document payroll, accounts payable, budget, accounts receivable, and monthly general ledger close functions		Q4 2016
Conduct implementation for new Time/Attendance & Scheduling software		Q4 2016
<b>Continue to improve policies and procedures related to the management of the Village's capital improvement funding and capital asset tracking</b>		
Manage schedule, prepare and file the Waukegan/Golf TIF annual report		Capital Improvements Q2 2016
Complete an update to the Glen Tax Increment Financing Proforma and TIF Management and Retirement Plan		Q4 2016
Continue to improve capital asset tracking in consultation with the auditor and GIS staff to develop a more integrated solution to add and remove assets		Q2 2016
<b>Budget to meet the Village's operating needs and management objectives while maintaining compliance with applicable regulations and using best practices</b>		
Continue to enhance the presentation of information in the budget document for GFOA Distinguished Budget Award submission		Financial Health Q1 2016
Continue to monitor federal and state legislative issues particularly on pension reform and revenue to respond and appropriately budget and account for any required changes		Q4 2016
Use remaining North Maine Fund cash for 2016 reallocations. Close North Maine Fund by December in alignment with the final 2007B debt payment		Q4 2016
<b>Improve utilization of integrated automated financial system to support the procurement of goods and services in accordance with requirements and best practices</b>		
Design and implement SharePoint Team site for Village-wide purchasing for current year bids, proposals, agreements, certificates of insurance and performance and payment bonds		Information Technology Q1 2016
Ongoing management of prevailing wage act compliance as it applies to Village procurements and monitoring of legislative activity		Q2 2016
Evaluate opportunity to consolidate vendors as a result of moving into one facility (Fed-X, postage, office supplies, etc.)		Q4 2015
Design and implement public bid distribution site through SharePoint		Q4 2016
Target opportunities to participate in local, state and national cooperative purchasing contracts		Q4 2016

Department Business Plan		Category and Target Date
<b>Administrative Services Department</b>		
<b>Manage citizen requests through the Resolution Center (RC) and monitor and evaluate Village response</b>		
Evaluate customer service traffic and response times after commencing operations in new Village Hall.		Customer Service Q1 2016
Evaluate the operations and service level to support a Certificate of Payment program after meter change out implementation		Q3 2016
Research opportunities to automate customer survey input for work orders		Q3 2016
Update the Glenview Municipal Code to align with all changes resulting from the meter change out program		Q4 2016
Evaluate the opportunity to change Glenview water billing cycles from quarterly to monthly		Q4 2016
Design and implement a process to track the meter installation lifecycle between Community Development, Administrative Services, and Public Works		Q4 2016
Evaluate software for residents to view their water consumption		Q4 2016
<b>Manage information technology training programs to continue to improve business processes</b>		
Implement Police Lobby technology enhancements to further support after-hours communications with Dispatch		Information Technology Q3 2015
Evaluate pilot of "Scan to Network"/"Scan to SharePoint" copier functionality for expansion		Q1 2016
Support Police accident reporting improvement initiative		Q1 2016
Complete migration of public fillable forms		Q1 2016
Train or hire SQL Excel expertise to improve reporting from enterprise applications		Q2 2016
Implement business license process change recommendations within Munis		Q2 2016
Expand electronic distribution of Commission packets		Q2 2016
Evaluate document scanning needs for Public Works		Q3 2016
Evaluate phasing and implementation of IT shared services opportunities such as backup, disaster recovery, and archival of email		Q4 2016
Implement Police, Fire and PW mobile communications improvements		Q4 2016
Add Business Intelligence connection to display water meter billing address and account numbers in Map Office		Q4 2016
Continue GIS data development and analysis (traffic flow, speed limit, weight limit for one-way streets in the village, fire lanes, pre-plans for New World Mobile, etc.)		Q4 2016
<b>Guide the analysis, design and implementation of information assets leveraging projects across multiple departments to support the technology goals of the Village</b>		
Deploy digital video storage and redundancy		Information Technology Q4 2015
Install technology requirements for Time/Attendance & Scheduling hardware and software		Q4 2015
Schedule and conduct major Munis Version 11 upgrade		Q2 2016
Implement IT 2016 strategic plan		Q4 2016
Develop and implement GovITC computer and network standards to drive savings		Q4 2016
Support future Dispatch expansion and New World upgrades		Q4 2016
Continue to evaluate work order solution		Q4 2016
Support Planning and Economic Development goal to provide customers with on-line permit application, status review and payment functionality		Q4 2016
Implement master plan recommended upgrades to the Supervisory Control And Data Acquisition system		Q4 2016
Munis Utility Billing migration from UB Classic to UB CIS - manage data conversion and customer information system implementation		Q4 2016

Department Business Plan		Category and Target Date
<b>Administrative Services Department</b>		
<b>Govern Village information assets to control standards and ensure reliability and security</b>	<b>Information Technology</b>	
Support sale of Village Hall site (decommission network and communications infrastructure)		Q1 2016
Continue to match mobile implementation to business needs		Q3 2016
Implement a plan for two-factor login authentication for departments		Q3 2016
Assess opportunities to enhance IT equipment inventory system		Q4 2015
<b>Manage technology to enable effective collaboration and communication</b>		
Develop Emergency Operations Plan for VoIP phone system for new location	<b>Information Technology</b>	Q1 2016
Implement Office 365 recommendations		Q2 2016
Expand new audio-visual standards to other public buildings		Q2 2016
Continue to expand EIC SharePoint Team sites, workflows, and forms		Q4 2016
<b>Public Works Department</b>		
<b>Complete SCADA Master Plan &amp; Implementation</b>	<b>Project Management</b>	
Award contract		Q1 2016
Oversee installation & switchover		Q2 2016
Programming and software upgrades		Q1 2017
<b>Complete Public Works Phase I Renovation</b>		
Boiler purchase & delivery	<b>Project Management</b>	Q1 2016
Construction design & bidding		Q1 2016
Generator & HVAC installation		Q2 2016
Construction		Q3 2016
<b>Continue to evaluate processes and leverage technology solutions for efficiency</b>		
Pursue full use of EIC for forms and collaborative documents/projects internally and across Village departments	<b>Technology</b>	Ongoing
Work with MGP to develop agreements for the 7 Collector. Application programs currently identified		Q1 2016
Complete a process evaluation and recommend improvements for hydrant meter returns and payments		Q2 2016
Roll-out Kronos time and attendance software, with a phased approach with MEOs (beginning with stewards) and assessment of computer units to be efficient		Q2 2016
Work with MGP to test and finalize their program developments for the 7 Collector. Application programs currently identified		Q3 2016
Complete performance measurement assessment of the department; implement final recommendations; identify technology improvements		Q3 2016



Department Business Plan		Category and Target Date
<b>Public Works Department</b>		
<b>Provide opportunities for continued employee training and accountability</b>		
Re-develop cross-training that will be effective for MEOs without being overly burdensome on supervisors to execute	<b>Organization</b>	Q1 2016
Work with attorney to complete Standard Operating Procedure review and roll-out		Q1 2016
Develop process for MEO performance evaluations, based on job site inspections and cross-training		Q2 2016
Develop process for Acting Supervisor position and begin implementation		Q2 2016
Find opportunities for optional technology training for MEOs, spring/summer for training		Q2 2016
<b>Fleet opportunities</b>		
Review pool cars usage and needs with consolidated Municipal Center	<b>Organization</b>	Q1 2016
Commence fuel system Leaking Underground Storage Tank groundwater investigation		Q1 2016
Continue close evaluation and analysis of CERF to update pricing and schedule		Q3 2016
<b>Water System Updates</b>		
Continue AMI installation project with Siemens and complete any remaining inaccessible meter installations	<b>Organization</b>	Q3 2016
Review code and propose necessary changes based on current practice and new meters		Q3 2016
Provide water to the Village of Golf		Q3 2016
Review water rate model		Q4 2016
<b>Managed Competition</b>		
Street Lighting	<b>Organization</b>	Q1 2016
Water Distribution Jobs, including: breaks, hydrants, valves		Q2 2016
<b>Glen Town Center</b>		
Assist with the Glen Town Center streetscape project	<b>Organization</b>	Q4 2016

Department Business Plan		Category and Target Date
<b>Police Department</b>		
<b>Community Policing Enhancement</b>		<b>Organization</b>
Use of social media tools - Facebook, Nextdoor, Instagram, and Twitter		Q4 2015
Citizen's Police Academy		Q1 2016
Community Relations		Q2 2016
<b>Enhanced Training Initiative</b>		<b>Organization</b>
Analysis of training needs to determine what training is needed and by which staff member		Q1 2016
Design and planning - includes instructions with objectives, content, and learning specific principles		Q2 2016
Full-time training officer		Q2 2016
Evaluate and improvement to determine whether additional knowledge or skills are utilized and the effectiveness of the training		Q3 2016
<b>Traffic Unit Officer</b>		<b>Organization</b>
Determination of acceptable staffing levels		Q3 2016
Officer selection and interview process to be conducted		Q3 2016
Substantial traffic unit training to include the investigation of motor vehicle accidents, speed and traffic control enforcement, s DUI, radar, selectives		Q3 2016
<b>Increase visibility of Police in Commercial and Retail areas</b>		<b>Organization</b>
Conduct high visibility patrols and walk and talks during peak hours and high profile events		Q1 - Q4 2016
Officers will conduct business checks during business hours and check closed establishments ensuring they are properly secured		Q1 - Q4 2016
<b>Increase current levels of Selective Enforcements</b>		<b>Information Technology</b>
Walk and Talks		Q1 - Q4 2016
Utilization of directed patrols and premise checks by targeting parks, schools, The Glen, and bar checks		Q1 - Q4 2016
Use of traffic calming devices (speed boards and carts) in an effort to address traffic safety concerns		Q1 - Q4 2016
<b>Succession Planning</b>		<b>Organization</b>
Identify possible successors displaying leadership skills		Q3 2016
Continue rotation of supervisors and officers in/out of specialty units providing a perspective on the process and activities that contribute to the organization		Q3 2016
Train, mentor, and support to individual(s) preparing them for critical roles within the organization (SELEA, and Northwestern supervisory, LEADS)		Q3 2016
<b>Body-Worn Camera Policy</b>		<b>Organization</b>
Thoroughly examine the creation of a policy addressing the use of body-worn cameras involving union considerations, officer concerns, privacy, court proceedings, community impact, officer credibility, and financial considerations		Q3 2016
Address need for additional full-time supervisor for this function and legal expense		Q3 2016
Have clear and consistent protocols for releasing recorded data externally to the public and media. Policy must comply with State public disclosure laws and include specified measures for preventing unauthorized video access or release.		Q3 2016

Department Business Plan		Category and Target Date
<b>Fire Department</b>		
<b>Guide the analysis, design and implementation of information and technology assets to support department operations</b>		<b>Information Technology</b>
Fully implement the StarCom mobile and portable radio system devices		Q2 2016
Fully implement the new Kronos time and attendance program. Provide training to supervisors as required		End of Q2 2016
Install and implement the mobile connectivity devices for improved CAD to apparatus functionality at all vehicles		Q3 2016
<b>Maintain sound financial practices to promote efficient service delivery, fiscal responsibility, and transparency</b>		<b>Financial Health</b>
Monitor the grant application that was submitted for Dive Boat 8 replacement		Q2 2016
Implement the new Intermedix contract, provide training for enhanced medical billing		Q2 2016
Working with program managers, provide education and monitor equipment purchases to improve fiscal year purchasing		Q2, Q3, Q4 2016
<b>Continue improving operations, staffing, and programs to maximize quality of service and efficiency</b>		<b>Organization</b>
Implement travel time analytics to monitor apparatus on-scene times to make sure they are within industry best practices.		Q4 2016
Educate all department personnel on the Public Duty Doctrine changes and the associated consequences towards service delivery.		Q1 2016
Evaluate joining the MABAS Division 3 Fire Investigation Team to provide skill enhancement opportunities and additional resource access.		Q3 2016
<b>Continue management of facilities projects in an effective, fiscally-responsible manner</b>		<b>Financial Health</b>
Maintain full operational and response capabilities during fire station(s) repair project(s).		Q2 & Q3 2016
Manage the final few repair items that are on Fire Station 6 punch list.		Q2 2016
Work with newly assigned facility personnel to enhance their knowledge on fire facility operations.		Q2 2016
<b>Community Development</b>		
<b>Manage the Village's three-year design process to ensure adequate information is available for the five-year Capital Improvement Program (CIP) planning process and seamless transition to the Construction Division for project delivery</b>		<b>Engineering Services</b>
Deliver CIP project designs on schedule, within budget, and with strong customer and resident outreach		Ongoing
Update the Village's 5-year CIP based on the IMS roadway ratings		Q2 2016
Cross-train engineering and construction division staff for the ebb and flow of seasonal work		Ongoing
Actively track and apply for CIP grants		Ongoing
Develop concept designs and estimates for remaining Flood Risk Reduction Program (FRRP) projects		Q4 2016
Develop underground detention plans for old Village Hall site and Bess Hardware site		Q3 2016
Engage the public with an active public outreach process for all CIPs, including more digital outreach and GIS modules		Q4 2016
Submit 5-year short-term sanitary sewer Inflow and Infiltration (I/I) reduction plan to MWRD (required by countywide ordinance)		Q1 2016
Deliver engineering services with a focus on excellent customer services to both residents and developers		Q4 2016
Monitor new MWRD watershed ordinance and determine if we should become an authorized community		Q4 2016

Department Business Plan		Category and Target Date
Community Development		
<b>Maintain and evaluate the Village's Project Manager activities to ensure on-time and on-budget delivery of core CIP projects while working in concert with Village residents</b>	<b>Construction</b>	
Work with the Public Works Department on potential policy revisions related to active maintenance <u>projects</u> funded by the CIP including crack-sealing, MARS-A/C, sewer televising and cleaning and others	Q4 2016	
Track and analyze contingency use for 2015 projects	Q1 2016	
Conduct 12 month warranty inspections on all 2014 projects	Q1 2016	
Support the close-out of the East of Harms sanitary sewer system improvement project including resolution of cost efficient to resolve system deficiencies	Q3 2016	
Work with Engineering Services in an effort to coordinate CIP & Private Development project infrastructure	Ongoing	
<b>Manage the Village's planning and economic development initiatives to deliver efficient, timely and accurate regulatory reviews and ensure the viability of Glenview's diverse tax base</b>	<b>Planning</b>	
Represent the Village's interest at the Chamber of Commerce, the North Shore CVB, trade shows, CMAP, and other local/regional meetings	Ongoing	
Contact businesses (large/small) to ensure they are aware of Village process and to inquire on the ways the Village may be of assistance to their business.	Ongoing	
Coordinate the Village's response to issues identified.	Ongoing	
Support owners' marketing of available commercial properties, produce list of new businesses, foster broker relationships, and administer incentive agreements	Ongoing	
Effectively manage development proposals and special projects using best practices to process cases through the regulatory process in a timely manner	Ongoing	
Participate with the other member communities in the design and implementation of regional transportation initiatives including the Skokie Valley Trail, AMTRAK, Metra, RTA, and PACE	Ongoing	
Provide support to the redevelopment efforts and CIP improvements for Downtown (Glenview Rd streetscape, wayfinding, and parking), Glen Town Center, Milwaukee Ave, Waukegan Corridors, and Village gateway signs (logo branding)	Ongoing	
Create ways to inform the public and guide customers through the various regulatory processes (educational videos, FAQ, Map Office, templates, how-to-seminars, new business workbook, concise staff reports, annual report with metrics, website updates, work flow charts, etc.)	Ongoing	
Research, draft, gain public input and implement the following code improvements: unified development code; planned development; site plan review ordinance; cross access agreements; parking and loading; signage, banners, and design guidelines; landscaping; business licenses; boating	Ongoing	
<b>Manage the Village's planning and economic development initiatives to deliver efficient, timely and accurate regulatory reviews and ensure the viability of Glenview's diverse tax base</b>	<b>Planning</b>	
Completion of the 2016 Village Comprehensive Plan, Milwaukee Special Study Area, and Sanders/Willow Triangle Special Study Area	Q4 2016	
Manage the following CD initiatives: Downtown redevelopment; former Village Hall site; Chestnut/Lehigh corner; Prairie Glen vacant lots; Matty's; Gibson	Q4 2016	
Implement administrative approval ordinance for AC, PC, & ZBA - signs; minor site plan, setback, or aesthetic changes; fences; etc.	Q4 2016	
<b>Provide timely and efficient inspection services</b>	<b>Insp. Services</b>	
Continue efforts to implement process improvements and a standard operating procedure document	Q1 2016	
Continue to research and develop additional opportunities for online permitting and plan review	Q2 2016	
Continue to expand construction related fire inspections to qualified companies	Q4 2016	
Continue to analyze division tasks that can be coordinated better with the Resolution Center	Q4 2016	
Cross-train new division staff to expand duties and increase efficiency	Q4 2016	

This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*PERFORMANCE METRICS*

Division	Performance Measure	2014 Actual	2015 Projected	2016 Target
<b>Village Manager's Office</b>				
<b>Administration</b>	Percent of quarterly meetings held with department directors to provide evaluations relating to budget progress on business plans, work plans and project lists	100%	100%	100%
<b>Communications</b>	Percent increase in E-Glenview subscriptions	8.60%	6%	5%
	Average number of web visits each month	14,600	17,839	20,000
<b>Human Resources</b>	Number of Safety/Loss Prevention trainings conducted per year	1	1	2
	Percent Change of Total Number of property/casualty claims	-24%	-41%	-5%
	Percent change in number of OSHA recordable injuries per year	-21%	0%	-5%
	Percent change in medical only workers' compensation claims per year	n/a	14%	-5%
	Number of Equal Employment Opportunity compliance training topics conducted per year	1	0	1
	HMO Health plan claims loss ratio	97%	102.9%	94%
	PPO Health plan claims loss ratio	116%	90.1%	100%
	Percent change in Rx cost per employee per month	18%	7.97%	13.5%
	Percent change in generic prescription Rx utilization	2%	2.04%	2%
	Percent change in 90 day mail order Rx utilization	-1%	2.85%	1%
<b>Joint Dispatch</b>	Telecommunicator average quality assurance score *	92%	n/a	92%
	Process 90% of Fire and EMS calls within 2 minutes (ISO standard)	97%	92%	90%
	Answer 95% of calls within 15 seconds (2 rings)	99%	99%	95%
	Obtain scores of 90% or better on EMD quality assurance calls*	90%	n/a	90%

\* The quality assurance program was re-vamped in 2015 and there is not enough data to report

Division	Performance Measure	2014 Actual	2015 Projected	2016 Target
	<b>Administrative Services Department</b>			
	Percent of IT service level agreement response for Helpdesk support (ticket response, back-up completion and security patch update)	90%	91%	99%
	IT Helpdesk service satisfaction and courtesy rating	3	3.5	3.75
	Internal customer service rating that show staff's desktop mapping and GIS queries are being met	4	4	4
	Percent time project tasks remain on schedule	80%	95%	95%
	Percent of system and service availability	99%	100%	99%
	Percent of IT service level agreement on-hour Priority One response	90%	80%	99%
	Percentage of environmentally friendly registered projects (EPAT) technology products purchased	99%	99%	99%
	Management teams' satisfaction rating on the enterprise systems' management dashboard	3.5	3.50	3.75
	Percent confidence gained on document scanning volume and value	60%	75%	80%
	Consecutive years for receiving the Certificate of Achievement for Excellence in Financial Reporting	33	34	35
	Consecutive years for receiving the Distinguished Budget Presentation Award	7	8	9
	Auditor issued unmodified "clean" audit opinion (Y/N)	Y	Y	Y
	Survey response indicated of overall satisfaction with work order communications and response	4	4	4
	# of payments made by customers using Citizen Self Service	16,377	12,880	12,500
	# of online bank bill payments processed	23,598	18,511	19,000
	# of phone calls answered	37,282	30,201	30,000
	# of times a call is reqeud	5,201	3,333	3,000
	# of Public Works work order requests	3,985	3,470	3,500
	# of property violations reported and entered	778	731	750
<b>Support Services</b>				
<b>Finance</b>				
<b>Resolution Center*</b>				



Division	Performance Measure	2014 Actual	2015 Projected	2016 Target	
<b>Public Works Department</b>					
<b>Administration</b>	Review 10% of standard operating procedures annually	100%	100%	100%	
	90% adherence to training schedules	100%	100%	100%	
	Number of average hours of training per Maintenance Worker	29.6	30.5	30	
	Number of work orders completed	3,957	3,397	4,000	
	Number of utility hits	2	2	3	
	Percent of minimum billable hours	58.95%	59.45%	>70%	
	Percent of repairs completed in 1 day	78.35%	90.66%	>80%	
	Percent of repairs completed in 3 days or less	90.03%	95.72%	>90%	
	Percent compliance with scheduled preventative maintenance schedules	77%	75%	90%	
	Percent of "comeback/repeat" repairs	0%	0%	<1%	
<b>Fleet</b>	Percent of scheduled maintenance and unscheduled maintenance repair ratio	43/57	56/44	60/40	
	Number of volunteer events (e.g. clean up litter, remove brush and install native plants)	10	11	6	
	Number of inches during the December - January snow season	83.9	48.6	20	
	Number of plow events during the December - January snow season	15	17	10	
	Number of salt runs during the December - January snow season	21	27	6	
	Tons of salt used during the December - January snow season	2,944	4,725	4,000	
	Loads of snow hauled to various sites during the December - January snow season	1,328	788	325	
	Number of trees infested with EAB removed	842	654	600	
	Number of meter service calls (e.g. meter tests, installations, final reads and repairs)	3,746	2,715	3,500	
	Number of sanitary sewer feet cleaned (Glenview System)	311,182	235,347	375,000	
<b>Water and Sewer</b>	Percent of budgeted funds committed in Facility Repair and Replacement Fund for fiscal year	97%	71%	95%	
	Number of work orders completed	382	496	400	
<b>Police Department</b>					
<b>Police Department</b>	Use of traffic calming devices	6	9	20	
	Implementation of citizen/business contact through Walk & Talks	4,555	5,115	5,370	
	Number of residents that participated in child safety seat programs	251	295	310	
	Selective enforcement efforts at school zones, hazardous intersections and speeding "hot spots"	1,810	2,423	2,786	
	Missing person cases referred to Detective Bureau within 2 hours of receipt	27	15	18	
	Number of self initiated park (directed) patrols	6,790	6,642	6,974	
	Number of domestic violence victims supported/assisted within 24 hours of notification	46	59	62	
	<i>* Use of Traffic Unit calming devices 2015 Projection significantly lower than target due to non-operational equipment</i>				

Division	Performance Measure	2014 Actual	2015 Projected	2016 Target
	<b>Fire Department</b>			
<b>Fire Department</b>	Percentage of Fire Department policies are reviewed & updated	5%	100%	0%
	Percentage of Fire Department standard operating procedures are reviewed & updated	5%	39%	60%
	Percentage of Police and Fire Commission Rules and Regulations are reviewed and updated	0%	100%	0% *
	Percentage of K-8 classrooms and senior facilities visited to present a specific message	100%	100%	100%
	Operational readiness of Emergency Operations Center	1 Hour	**	1 Hour
	EMS baseline Turnout Time (the time between dispatch notification and vehicle(s) enroute) of 90 seconds	90%	72%	75%
	Fire Baseline Turnout Time (the time interval between dispatch notification and vehicle(s) enroute) of 90 seconds	90%	63%	70%
	Fire & EMS Baseline Travel Time (the time interval from enroute until on scene, based on urban population) of 5 minutes 12 seconds	90%	90%	90%
	Total Baseline Response Time: EMS (Call creation to arrive, first unit on scene) Code 1, Code 1 Extrication of 8 minutes 12 seconds	90%	98%	90%
	Total Baseline Response Time: Fire (Call creation to arrive, first unity on scene) Code 3, 3A, 4 of 8 minutes 12 seconds	90%	91%	90%
Number of emergency responses	7,684	7,823	7,900	
* All Fire and Police Commission rules were completed updated in 2015				
** Due to the remodel of the Police Department building, the operational readiness of the EOC was not tested				
	<b>Community Development</b>			
<b>Inspections</b>	Percent of all plans that receive an initial review within ten (10) working days	76%	95%	95%
	Percent of all plans that receive an initial review within fifteen (15) working days	n/a	98%	100%
	Percent of small permits that receive an initial review within five (5) working days	64%	84%	90%
	Percent of all annual fire inspections and required re-inspections that are completed	95%	90%	100%
	Percent of complaints closed, in court or in the documented process of compliance within 3 months	100%	93%	95%
	Percent of scheduled inspections and re-inspections conducted on or before the requested time	100%	100%	100%
<b>Engineering</b>	Percent of drainage complaints closed, in court or in the documented process of compliance within 3 months	87%	75%	95%
	Percent of attendance of impacted residents through design meetings or direct contact	15%	10%	15%
	Percent of engineering inspections completed on the day scheduled	100%	100%	100%
	Percentage of development-driven engineering inspections budget used	100%	100%	100%
	Percentage of development-driven engineering plan review budget used	100%	100%	100%

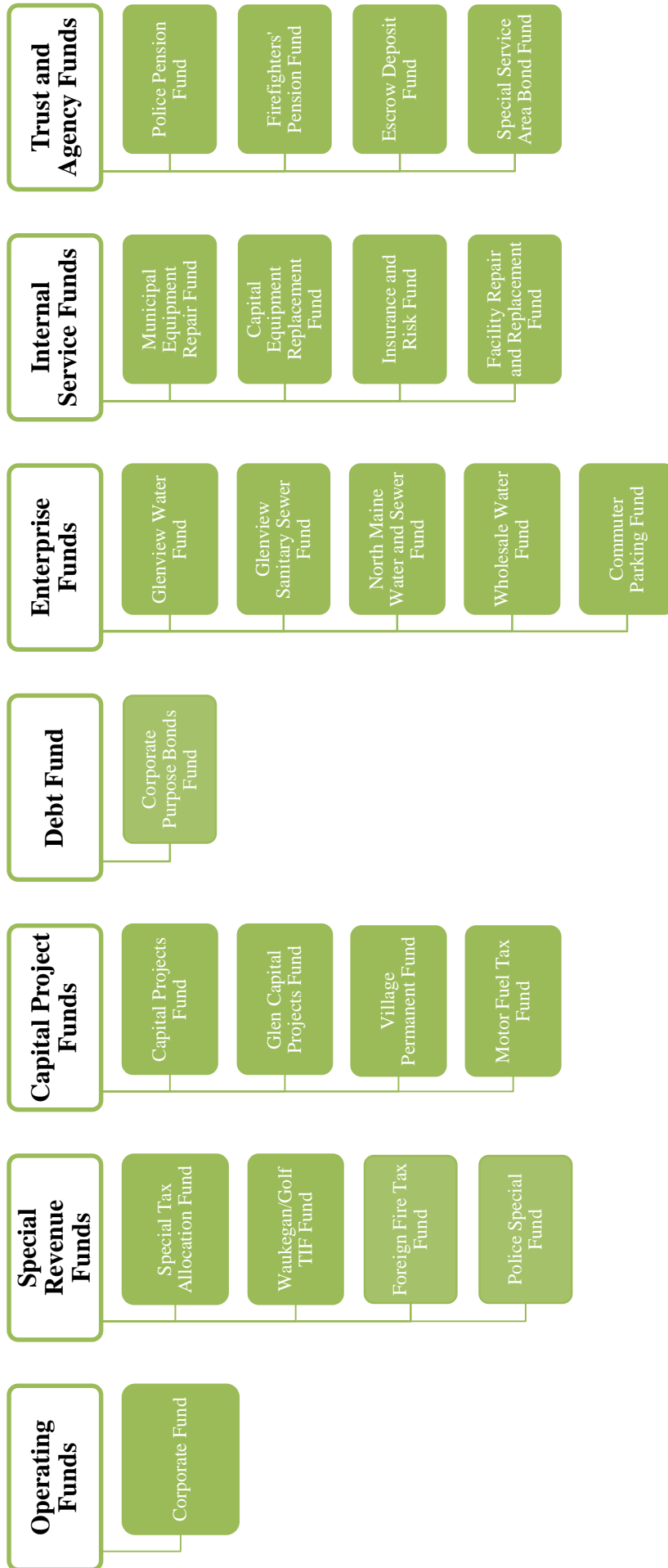
Division	Performance Measure	2014 Actual	2015 Projected	2016 Target
	<b>Community Development</b>			
<b>Construction</b>	Project cleanliness/organization	4.0	4.6	4.0
	Traffic control/safety	4.0	4.7	4.0
	Resident satisfaction for the construction quality of projects	4.0	4.8	4.0
	Resident satisfaction for the construction timetable of projects	3.9	4.2	4.0
	Resident satisfaction for the landscaping and restoration of projects	3.9	4.2	4.0
	Resident satisfaction for the tree preservation of projects	3.9	4.5	4.0
	Resident satisfaction of Village staff performance and response	3.9	4.8	4.1
	Resident satisfaction of contractor performance and response	3.9	4.8	4.1
	Overall average resident satisfaction with Village construction projects	3.9	4.6	4.0
	Percent of contract deadlines met	75%	70%	75%
	Percent of contingency used in core CIP projects	10%	15%	10%
	Percent of staff exceeding the minimum certification/licensing requirement of their specialty	100%	100%	100%
	<b>Planning</b>	Number of Appearance Commission cases processed annually	167	141
Number of Plan Commission cases processed annually		85	52	45
Number of Zoning Board of Appeals cases processed annually		69	52	40
Percent of Department application forms and informational packets reviewed and updated		100%	100%	100%
Percent of major businesses contacted annually		100%	80%	100%
Number of minor businesses contacted annually (process changed in 2015)		120	700	700

*VILLAGE OF GLENVIEW*



*SUMMARY BY FUND*

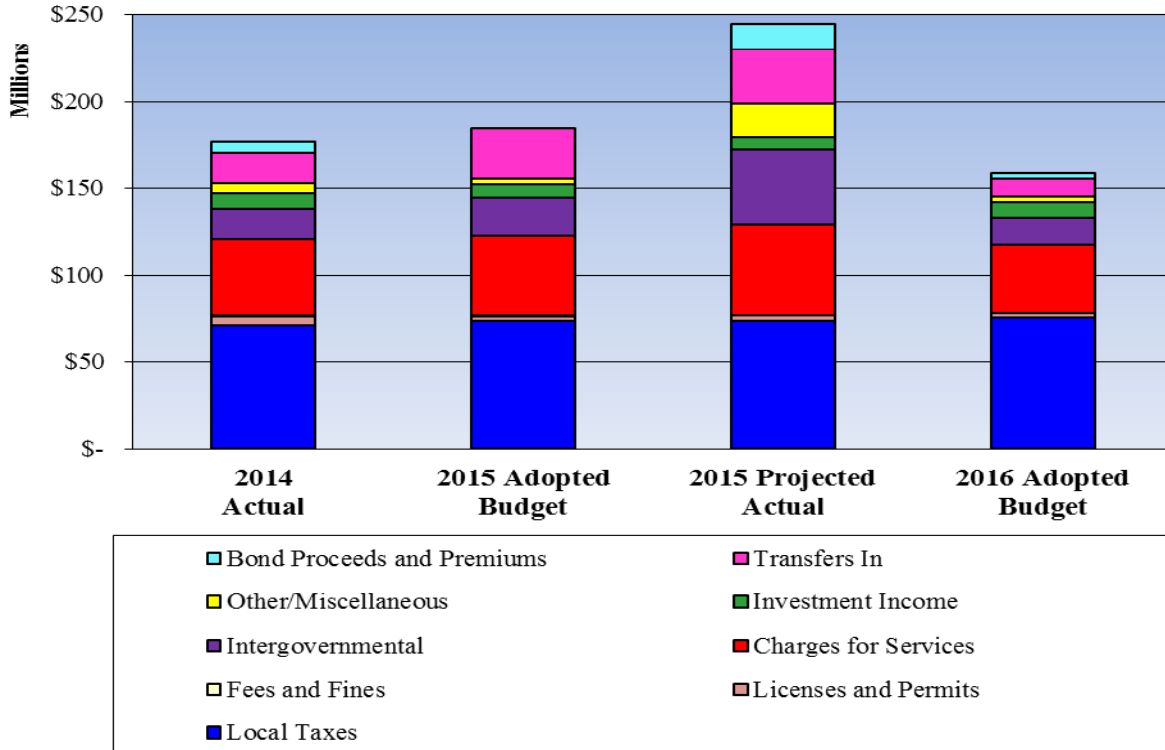
# Village of Glenview Fund Structure



## Revenue Highlights

The Village of Glenview appropriations are supported by a number of different sources. The primary revenue categories are Local Taxes, Licenses and Permits, Fees and Fines, Charges for Services, Intergovernmental, Investment Income, Other/Miscellaneous, Transfers In and Bond Proceeds and Premiums. In addition to these revenues, the Village can propose a planned spend-down of available reserves, making sure that fund balance remains within Village policy.

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



TOTAL VILLAGE Major Revenue Sources	2014 Actual	2015 Adopted Budget	2015 Projected Actual	2016 Adopted Budget
Local Taxes	\$ 70,831,862	\$ 73,818,145	\$ 73,269,161	\$ 75,356,245
Licenses and Permits	5,375,074	2,507,715	3,529,834	2,440,000
Fees and Fines	255,899	145,570	181,938	174,377
Charges for Services	43,906,984	45,945,997	52,043,373	39,458,317
Intergovernmental	17,782,207	21,909,653	43,523,906	15,968,647
Investment Income	8,852,306	8,099,140	6,721,425	8,588,323
Other/Miscellaneous	5,622,112	2,850,178	19,456,209	2,995,196
Transfers In	17,790,083	29,225,673	31,570,621	10,326,553
Debt Proceeds and Premiums	6,529,688	-	14,140,829	3,192,588
<b>Total</b>	<b>\$ 176,946,215</b>	<b>\$ 184,502,071</b>	<b>\$ 244,437,295</b>	<b>\$ 158,500,246</b>

For Fiscal Year 2016, Village-wide revenues are projected to decrease by \$85,937,049 from the 2015 Projection. Licenses and permits are projected at \$3,529,834 in 2015 and budgeted at \$2,440,000 in 2016, a decrease of \$1,078,734; mainly due to a decrease in building permit revenue of \$810,683 as large developments have been completed and permit revenue is expected to return to core levels.

Charges for Services are projected to decrease by \$12,585,056 which includes a decrease in water charges due to the sale of the North Maine Utility of \$2,062,462 coupled with a decrease in contributions to the Pension Funds of \$12,000,000 as a one-time transfer of North Maine Utility proceeds to the Police and Fire Pension Funds was made in 2015.

Intergovernmental Revenues are projected to decrease in 2016 by \$27,555,259 from the 2015 Projection. The Village projected to receive \$27,529,011 in Grant Proceeds in 2015 and \$150,000 in 2016.

Miscellaneous Revenues are budgeted at \$2,995,196 in 2016 compared to the 2015 Projection of \$19,456,209, a decrease of \$16,461,016. The 2015 projection for sale of fixed assets is \$16,756,091, which is the net proceeds for the sale of the North Maine Utility.

Transfers In are projected to decrease a total of \$20,626,649 in 2016 from the 2015 projection. The majority of this decrease includes one-time transfers in 2015 from the North Maine Fund in the amount of \$10,000,000 to the Permanent Fund to repay for prior capital project expenditures and from the Permanent Fund to the Capital Projects Fund in the amount of \$2,493,514 for costs related to the New Municipal Complex project. Additionally, the transfer from the Corporate Fund to the Capital Projects Fund is reduced by \$6,636,050 as the accelerated stormwater transfers were finalized in 2015.

Bond and Loan Proceeds are projected at \$14,140,829 in 2015 and are budgeted at \$3,192,588 in 2016, a decrease of \$10,948,241. During 2015, the Village refunded the 2006A Bonds with the sale of 2015 Refunding Bonds in the amount of \$10,000,000. Additionally, the loan proceeds from the water meter replacement program are projected at \$4,140,829 in 2015 and budgeted at \$3,192,588 in 2016, a decrease of \$948,241.

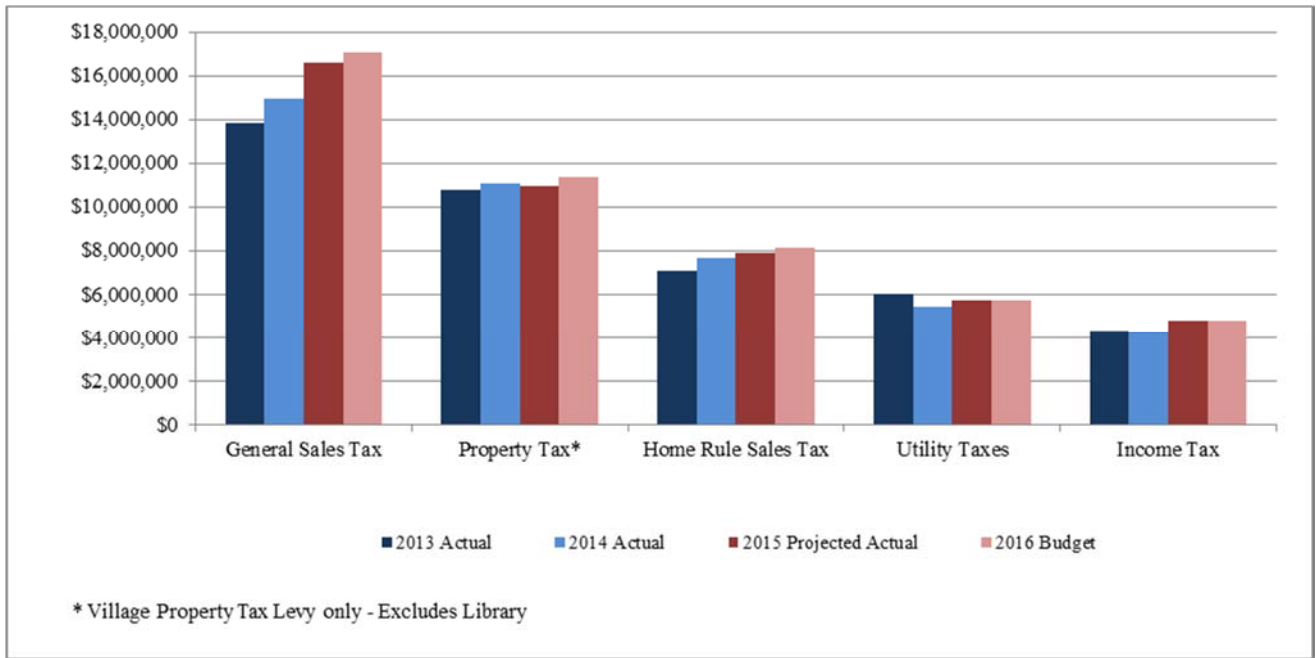
These decreases are offset by increases in taxes of \$2,087,084 (explained below) and investment income of \$1,866,898; mainly due to the additional investment income anticipated from the \$12,000,000 contribution to the Police and Fire Pension Funds.

### *Corporate Fund*

---

General Sales Tax, Property Tax, Electricity, Natural Gas and Telephone Utility Taxes, Home Rule Sales Tax and State Shared Income Tax account for approximately 70.5% of the revenue collected in the Corporate Fund. Since 2012, gradual stability from the effects of the economic downturn in 2008 can be seen. As depicted in the chart below, the 2015 projection and 2016 budget for sales tax shows significant increases over the past two years receipts. State Shared Income Tax is projected to increase slightly in 2015, but will remain flat for 2016 and has been slightly above the 2008 levels for the past two years.

## 2013 Actual - 2016 Budget for Corporate Fund Major Revenue Sources



### **\* General Sales Tax**

The sales tax rate was increased on January 1, 2016 from 8.75% to 9.75% as Cook County raised their rate by 1.0%. This is a combination of rates for the State of Illinois (6.25%), the Cook County Home Rule (1.75%), the Regional Transportation Authority (1.00%) and the Glenview Home Rule (0.75%). The State Rate is further divided, with 5.25% going to the State and the other 1.00% being distributed to the Village. It is this 1.00% that represents General Sales Tax. 2015 General Sales Tax receipts have substantially grown with projections of \$16,574,462 increasing by 10.7% compared to 2014 actuals. The 2016 budget includes anticipated growth of 3.0% from the 2015 projections, bringing the General Sales Tax budget to \$17,071,696. Part of this growth is due to new commercial properties such as grocery stores and a car dealership opening in Glenview in 2014 and 2015.

### **\* Home Rule Sales Tax**

Glenview implemented a Home Rule Sales Tax effective July 2004 at a rate of 0.50%. In December 2007 the Village Board approved a 0.25% increase in the Home Rule Sales Tax rate, bringing the new rate to 0.75% effective July 2008. While the Home Rule Sales Tax does not apply to the sale of vehicles or qualifying food and drugs, like the General Sales Tax, it did show improvement over 2014 with 2015 projections being \$7,915,423. The 2016 budget includes anticipated growth of 3.0% from the 2015 projections, bringing the Home Rule Sales Tax budget to \$8,152,886.

### **\* Property Taxes**

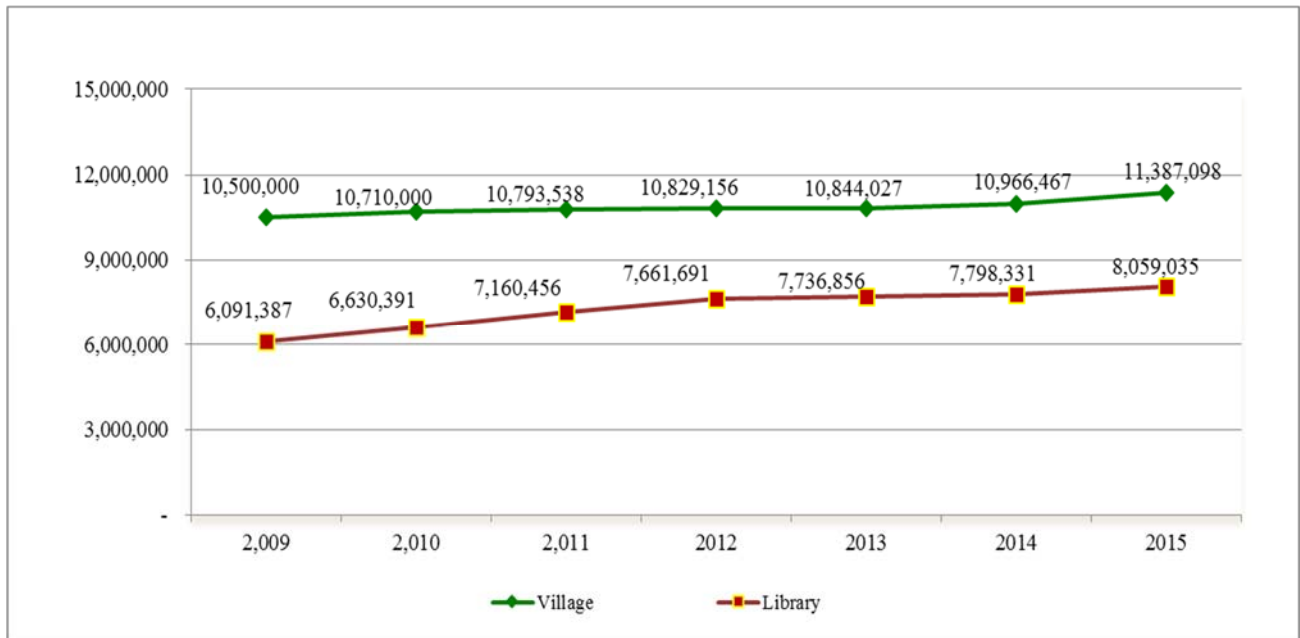
Property Taxes account for 17.1% of the 2016 Corporate Fund revenue budget. The Village's 2015 property tax levy to be collected in 2016 is \$11,387,098. \$1,762,500 is assigned to pay specific debt obligations while \$8,135,073 is levied to pay for the Village portion of Police, Fire and IMRF pension contributions. This leaves only 13.1% or \$1,489,525 to be applied to Corporate Fund operating expenditures. For the 2015 property tax levy to be collected in 2016, the levy includes the EAV associated with newly annexed, constructed or improved property, which is 1.10% for the 2014 tax year, or \$120,631 and should have the effect of a \$0 increase to current taxpayers on average. The levy also includes an additional \$300,000 which is intended to partially offset increased pension



costs for Fire and Police. The increase of \$300,000 to the levy is the first increase to the Village property tax in seven years.

The property tax levy is the Library’s main source of revenue. Each year the Library’s levy amount is determined based on the operational needs for that year. Beginning with the 2009 levy to be collected in 2010, the Library began paying the debt service related to the 2009A Corporate Purpose Bonds that funded the new Library. In order to phase-in the impact to Glenview taxpayers the Village proposed a three year plan to assist with a portion of this obligation using reserves from the Permanent Fund. For three years, a portion of the debt service would be abated, minimizing the impact to the taxpayer. In 2010 the Village contributed 75% or \$1.5 million of the \$2.0 million debt payment. In 2011 the village contributed nearly \$1.0 million or 50%. For the 2011 Library levy it was determined that the Library had sufficient reserves to contribute 25% of the 2012 debt service payment. The 2015 levy for Library operations increased by the same 1.10% used by the Village, an increase of \$64,454, plus an additional \$200,000 to \$6,123,904. After adding the full debt obligation related to the new building, \$1,935,131, the total Library 2015 tax levy to be collected in 2016 is \$8,059,035.

**Property Tax Levy by Levy Year**



**\* Utility Taxes - Electricity Tax**

The Village tax on electricity is based upon established rates per kilowatt-hours used or consumed in a month. Revenues received from these taxes are generated based on actual usage and largely depend on fluctuations in temperatures and population. The 2016 budget of \$2,395,441 is being held flat to the 2015 projection as the additional revenue resulting from a utility tax audit in 2013 has been fully captured.

**\* Utility Taxes - Telecommunications Tax**

Through the Simplified Municipal Telecommunications Tax, Glenview imposes a 6.0% tax on telecommunication services. This tax is collected and distributed by the State and is imposed on voice lines, cellular phones, and any other telecommunication devices. The 2016 budget of \$1,941,712 is a decrease of 3% from the 2015 projections due to a downward trend in receipts. This downward trend in telecommunications tax receipts can be attributed to: 1) more customers

are cancelling their landlines; 2) only calls and texts are taxable as data packages are not subject to the tax; and 3) trends in cell phone packages switched from unlimited data and a fee per call or text to include unlimited talk (including free long distance) and text packages.

**\* *Utility Taxes - Natural Gas Tax (Municipal Utility Tax)***

Glenview imposes a 5.0% tax on gross natural gas sales within the Village. Like the tax on electricity, receipts are directly related to fluctuations in temperatures and population, in addition to the cost of natural gas. The 2016 budget of \$897,610 is a 1.16% increase over the 2015 projection.

**\* *Utility Taxes - Gas Use Tax***

Nationally, the Gas Use Tax was first implemented after deregulation of the natural gas utilities in 1998. As customers began to purchase their gas from out of state vendors, it was not taxed by the Municipal Utility Tax. The Village's analysis of the Gas Use Tax showed that an additional tax of \$0.0450 per therm would equalize the Municipal Utility Tax. The Village Board adopted the Gas Use Tax on October 21, 2008 and collections began on Nov. 1, 2008. 2015 Gas Use Tax receipts are projected at \$442,306, a 5.8% reduction from the budget. The 2016 budget reflects an increase of 6% over the 2015 projection.

**\* *Income Tax***

The Village receives a portion of State Income Tax receipts on a per-capita basis. While both the individual and corporate rates were increased in 2011, the municipal share was adjusted so that 100% of the increase would remain with the State. The economic recession has had a dramatic impact on Glenview's Income Tax receipts. 2008 receipts of \$4,207,152 dropped to \$3,612,282 in 2009 and continued to decrease to \$3,497,759 for 2010. Signs of stabilizations began to show in 2011 through 2013 and the 2014 Income Tax receipts came in at \$4,232,425, a total of \$25,273 above the 2008 level. The 2015 projection of \$4,752,461 is above the 2014 actual by \$520,036. The 2016 budget remains flat at \$4,752,461 as the Village continues to monitor the actions by the Illinois Legislature.

***Commuter Parking Fund***

---

**\* *Permits and Daily Parking Revenue***

The Village maintains commuter parking lots and related facilities at both METRA stations located in the Village, downtown and in The Glen. Revenues of the Fund consist mainly of parking fees. The Village offers a daily parking fee of \$2.00 per day. METRA allows the sale of a limited number of parking permits. Annual permit costs are \$300 for Glenview residents and \$400 for non-residents. Semi-annual permit costs are \$150 for Glenview residents and \$200 for non-residents. Permits may be purchased in six month or annual increments. Currently, there are a total of 679 parking spaces at the downtown station, 628 of which are reserved for annual parking permit holders, while the remaining 51 spaces are daily fee. The Glen of North Glenview train station currently has a total of 500 annual parking permit spaces and 500 daily fee spaces. 2016 budgeted revenues are \$611,771.

***Motor Fuel Tax Fund***

---

**\* *State and Local Motor Fuel Tax***

The Village receives a portion of the State Motor Fuel Tax (MFT) on a per-capita basis. The projection for 2015 MFT revenue is \$1,100,000. Based on the information from the Illinois Municipal League and historical trend data, staff is holding MFT revenue flat at \$1,100,000 for the 2016 budget.

On November 3, 2009, the Village passed a local motor fuel tax (LMFT) of \$0.02 per gallon, effective January 1, 2010. The projection for 2015 LMFT revenue is \$349,673, based on revenue from eleven total gas stations. The 2016 budget for LMFT is \$360,163.

### *Special Tax Allocation Fund (STAF)*

---

#### **\* Tax Increment Financing Property Tax**

Revenues of the STAF are generated from incremental property taxes resulting from the growth of the assessed valuation within The Glen Tax Increment Financing (TIF) District. FY 2014 tax revenue includes \$30,238,444 from current year taxes and \$495,834 in refunds of prior year taxes (net of collections and refunds). The FY 2015 property tax projection is \$30,789,000 for current year taxes and \$400,000 in refunds of prior year taxes (net of collections and refunds); the 2016 budget has estimated property taxes at \$30,574,651.

### *Glenview Water and Sewer Funds*

---

#### **\* Sale of Water and Sewer Services**

The Village's water customer base includes approximately 16,000 customers, 1,820 of whom are in unincorporated Glenview. The sanitary sewer system has approximately 9,700 customers, all of them within the corporate boundaries of the Village. Some properties in the Village receive water service but are not connected to the Village's sanitary sewer system. Approximately 95% of total customers are residential, 4% are commercial, and about 1.0% are industrial, government and municipal customers. Customers are billed quarterly with one-third of customers billed each month. To project future costs of service and provide the revenues to meet those costs, the Village must project trends in water consumption and number of customers.

The rate structure includes a fixed rate and a consumption rate. The fixed charges are billed each quarter and are based on the size of the customer's water meter. The consumption of water is reported by actual meter reads on a property. The sewer consumption is assumed to be the same as water consumption. The 2016 budget assumes a slight increase in water consumption. Water usage in 2015 was lower than expected because precipitation was high and overall temperatures were below normal. The 2016 water consumption rate increase is 7.25%; the water quarterly fixed rate is unchanged from 2015. The 2016 sewer consumption rate increase is 2.00%; the sewer quarterly fixed rate is unchanged from 2015. The 2015 revenue projection for Glenview water services is \$11,327,047, with the 2016 budget increasing to \$12,504,991 and total revenue budgeted to be \$16,626,285. The 2015 revenue projection for sewer services is \$2,217,964, the 2016 budget is increasing slightly to \$2,255,743 and total revenue is \$2,397,887.

### *North Maine Utility Fund*

---

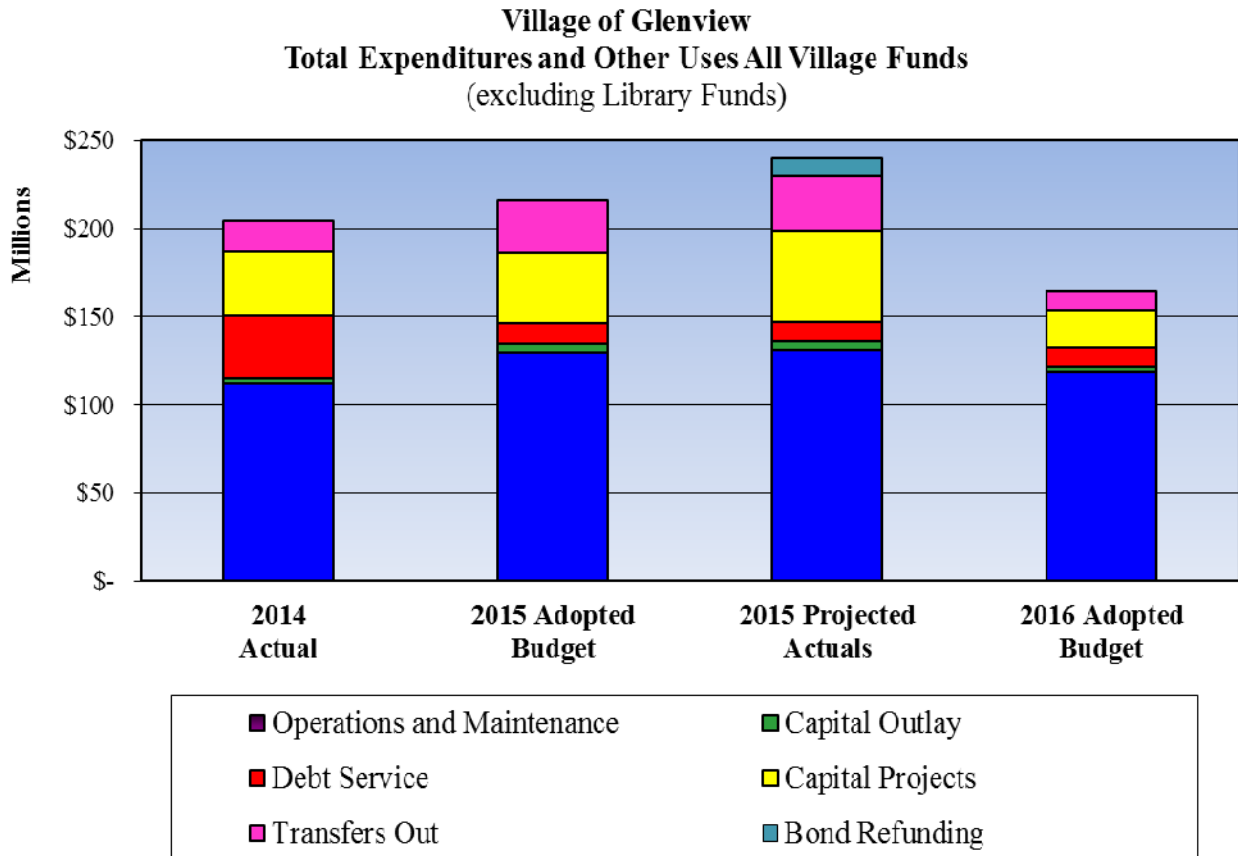
#### **\* Sale of Water and Sewer Services**

During 2014, the Village entered into an asset purchase agreement to sell the North Maine Utility to Aqua Illinois. The sale was approved by the Illinois Commerce Commission (ICC) and closed on April 30, 2015. The North Maine Water and Sewer Fund is scheduled to be closed in 2016 in alignment with the final 2007B debt payment.

The 2016 budget includes \$1,700 in interest income.

## *Expenditure Highlights*

Major expenditures for the Village include Operations and Maintenance costs, Capital Outlay and Capital Projects, Debt Service expenditures, and Transfers Out.



\*Note: Excludes depreciation

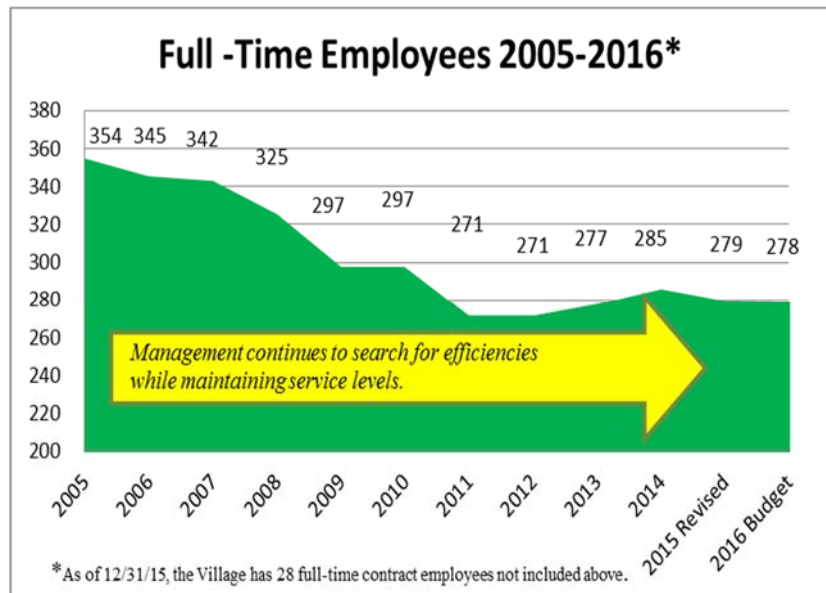
TOTAL VILLAGE Expenditures*	2014 Actual	2015 Adopted Budget	2015 Projected Actuals	2016 Adopted Budget
Operations and Maintenance	\$ 112,308,739	\$ 129,663,248	\$ 130,799,289	\$ 118,695,617
Capital Outlay	3,055,171	5,034,465	5,094,349	2,686,136
Debt Service	34,934,670	11,327,065	11,424,264	11,077,919
Capital Projects	36,533,474	40,440,463	51,052,770	21,402,736
Transfers Out	17,790,083	29,413,246	31,570,621	10,326,553
Bond Refunding	-	-	10,000,000	-
<b>Total</b>	<b>\$ 204,622,136</b>	<b>\$ 215,878,487</b>	<b>\$ 239,941,293</b>	<b>\$ 164,188,961</b>

\*Note: Excludes depreciation

## Operations and Maintenance

The 2015 Operations and Maintenance (O&M) costs are projected to be .88% or \$1,136,041 more than the adopted budget amount of \$129,663,248 as Village management continues to explore ways to control costs while maintaining service levels. The 2016 O&M budget includes an anticipated decrease from 2015 projections of 10.20% or \$12,103,672 for a total of \$118,695,617. During 2015, the Village sold the North Maine Utility and the Village Board approved a one-time contribution of \$12,000,000 to the police and fire pension funds.

The 2016 budget includes seven fewer full-time employees than the 2014 final number. During 2015, the Village offered a Voluntary Separation Program (VSP) that six employees took part in, resulting in the elimination of four full-time positions. Another position was eliminated with the sale of the North Maine Utility and two additional positions were eliminated through attrition. The 2016 Personnel costs are anticipated to be 2.17% or \$1,004,691 lower than the 2015 projections, due in part to the



reduction in the number of employees as well as the costs of the VSP occurring in 2015. The \$46,214,714 budgeted amount includes the cost of living increases for all non-union employees as well as those increases that are mandated by current union contracts.

Contractual costs of \$53,855,288 in the 2016 budget are \$929,462 higher than the 2015 projections. Water purchases are expected to decrease \$1,798,308 in 2016 from the 2015 projection and \$6,664,972 from the 2015 budget, mainly because the Village no longer purchases water from the Village of Niles due to the sale of the North Maine Utility. For 2016, Make-Whole Payments for The Glen TIF are budgeted at \$2,188,620 above 2015 projections due to a shift in students from a lower per student cost to a higher per student cost. Other professional services are budgeted to increase \$635,574 in 2016 over the 2015 projections, due in part to the outsourcing of crossing guard services in the Police Department coupled with the Advanced Metering Infrastructure (AMI) project scheduled to be finalized in 2016.

The Commodities budget for 2016 is \$5,213,631. This is a reduction of \$1,741,533 from the 2015 projections. Most of this decrease (\$1,514,107) can be attributed to a reduction in supplies related to the Advanced Metering Infrastructure (AMI) project as the majority of the meters were purchased in 2015 and will be installed in 2016. Additionally, the budgets for concrete and salt were reduced by \$100,313 and \$128,060, respectively.

## *Operations and Maintenance continued*

---

Other Charges and Interfund Charges combine for the remaining \$13,411,984 of O&M expenditures in the 2016 budget. This represents a \$10,286,909 decrease from 2015 projections. As stated above, the 2015 projection includes a one-time transfer of \$12,000,000 to the police and fire pension funds. Excluding that transfer, the 2016 budget is higher than the 2015 projection by \$1,713,091. Increases in pension costs of \$757,544 and Interfund charges for capital equipment replacement of \$535,669, facilities charges of \$278,250 and risk management charges of \$160,552 all contribute to the increase.

## *Capital Outlay*

---

Capital outlay purchases are typically one-time needs that cause the expenditure total to fluctuate year to year. Village departments have replacement cycles for most of the capital outlay needs (i.e. computer monitor replacement or vehicle needs.) While the cycles tend to help minimize the fluctuations from year to year, there will always be a level of change imbedded in this type of purchase. Capital outlay expenditures for 2016 of \$2,686,136 represent a \$2,408,213 decrease from 2015 projections; mainly due to increased capital outlay items in 2015 related to the completion of the expansion of joint dispatch services due to serving four additional communities.

## *Debt Service*

---

Debt service payments are based on debt schedules determined at the time of debt issuance. The 2016 budget for debt service totals \$11,077,919, a decrease of \$346,345 from 2015 projections. During 2015, a bond in the amount of \$10,000,000 was refunded.

## *Capital Projects*

---

The Board has adopted two primary planning tools to assist in identifying sources necessary to maintain current service levels: (1) Capital Improvement Program (CIP) Standards and (2) Infrastructure Management Services (IMS) Ratings for pavement conditions. The CIP Standards were established to estimate the annual investment needed to maintain a stable replacement program for each core infrastructure component. For example, the asphalt roads are planned to be resurfaced every 20 years (for 2 cycles) and then fully reconstructed at 60 years (the third cycle.) Historically, each road segment is tested and rated every five years which provides technical information as to the quality of the surface and subsurface of the road. The Board has adopted a goal of maintaining an average IMS rating of 75 for all roads in Glenview. Additional investment from the Corporate Fund in 2012, 2013 and 2014 allowed the Village to take advantage of the favorable bidding environment by accelerating several projects and qualifying for additional outside funds. Consequently, the Village's estimated 2015 IMS rating of 75.6 exceeds the goal of 75. The 2016 budgeted amount for road resurfacing and reconstruction is \$8,148,990. The total capital improvements budget is \$21,402,736 and includes core infrastructure, water and sewer utilities, The Glen TIF and facility improvements.

## *Bond Refunding*

---

The \$10,000,000 bond sale in 2015 was for the refunding of tax-exempt General Obligation Bond Series 2006A. You will find a similar amount reported in the Revenue Highlights. There are no expected bond refundings in 2016.

## *Transfers Out*

---

*Corporate Fund to Capital Projects Fund:* This transfer is to support the Capital Improvements Program's road resurfacing and improvements. The transfer was increased in 2014 and 2015 to help fund an accelerated storm water improvement plan and will return to the yearly amount of \$5,000,000 in 2016.

*Corporate Fund to Corporate Purpose Bonds Fund:* This transfer is to move property tax revenue to the correct fund to pay debt that was issued for the Police Station as well as a transfer of revenue to pay debt that was issued for the expansion of the police station to include village hall activities and services.

*Special Tax Allocation Fund (STAF) to Corporate Fund:* This transfer is for the maintenance of the three main stem roads in the Glen Town Center. The maintenance of these roads will be funded by the Special Tax Allocation Fund until the roads are resurfaced, at which point the costs will be transferred to the Corporate Fund.

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

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

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

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

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

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

*North Maine Water and Sanitary Sewer Fund to Glenview Water Fund:* This transfer is intended to recover overhead costs that were shifted to the Water Fund upon the sale of the North Maine Utility.

*Transfers Out continued*

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

*The table below summarizes the 2016 Transfers between Funds*

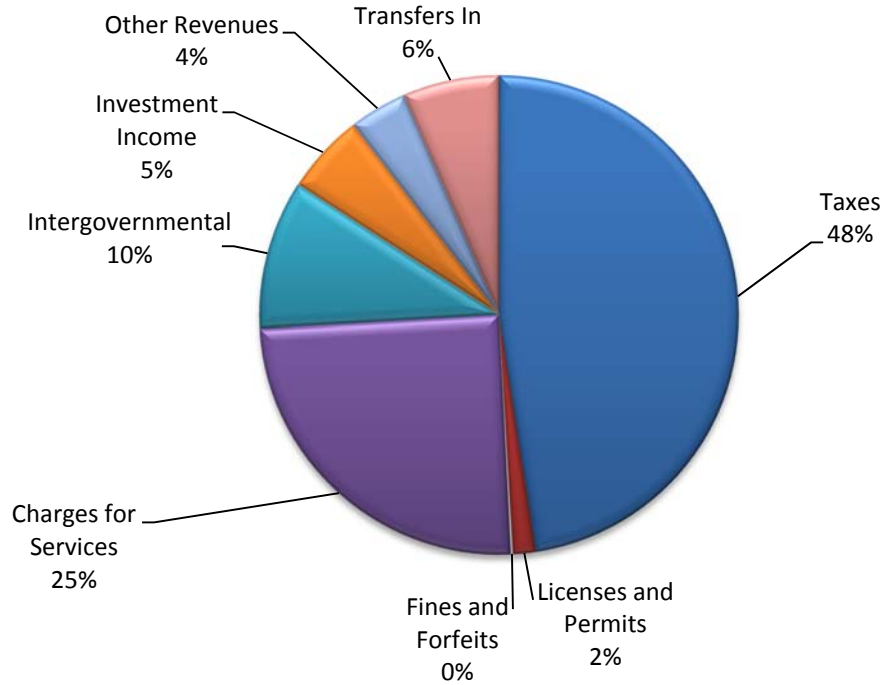
2016 Summary of Transfers In and Out							
Transfers In							
Transfers Out	Corporate Fund	Glen Capital Projects Fund	Capital Projects Fund	Glenview Sewer Fund	Glenview Water Fund	STAF	Corporate Purpose Bonds
<b>Corporate Fund</b>			5,000,000				2,192,582
<b>Special Tax Allocation Fund (STAF)</b>	277,288						
<b>Insurance and Risk Fund</b>	250,000						
<b>Escrow Deposit Fund</b>	1,000						
<b>Permanent Fund</b>			850,704	60,000			
<b>Wholesale Water Fund</b>	300,000		509,124				
<b>North Maine Water and Sanitary Sewer Fund</b>					650,000		
<b>Special Service Areas</b>		2,894	132,211	70,644	30,106		



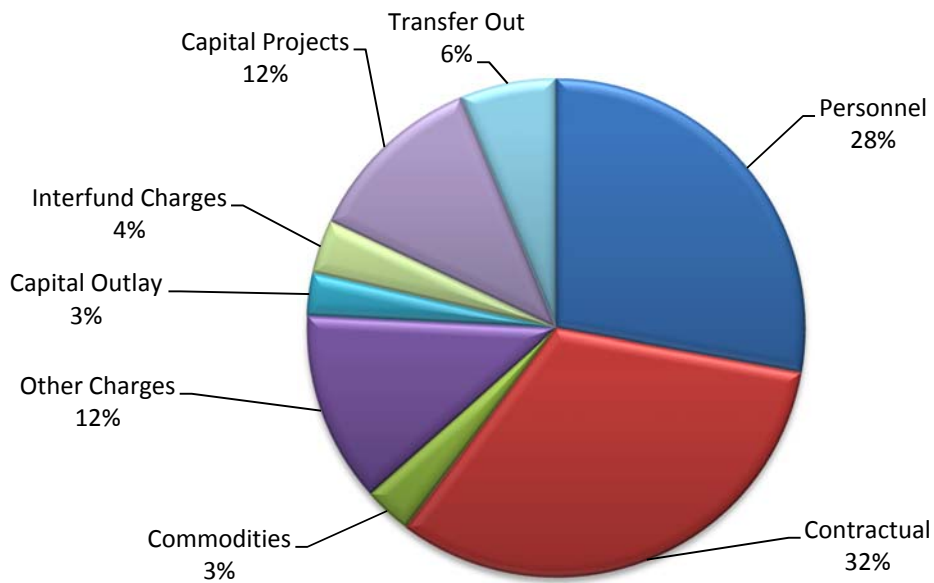
## All Funds Summary

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014	Original	Revised	Projected	2016
	Actual	Budget	Budget	Actual	Budget
<b>Beginning Fund Balance/ Net Position</b>	<b>\$298,083,428</b>	<b>\$268,402,715</b>	<b>\$268,402,715</b>	<b>\$268,402,715</b>	<b>\$271,201,342</b>
<b>Budgeted Revenues</b>					
Taxes	70,831,862	73,818,145	73,818,145	73,269,161	75,356,245
Licenses and Permits	5,375,074	2,507,715	2,507,715	3,529,834	2,440,000
Fines and Forfeits	255,899	145,570	145,570	181,938	174,377
Charges for Services	43,906,984	45,945,997	45,945,997	52,043,373	39,458,317
Intergovernmental	17,782,207	21,909,653	21,909,653	43,523,906	15,968,647
Investment Income	8,852,306	8,099,140	8,099,140	6,721,425	8,588,323
Other Revenues	12,151,807	2,850,178	2,850,178	33,597,038	6,187,784
Transfers In	17,790,076	19,225,673	29,225,673	31,570,621	10,326,553
<b>Total Revenues</b>	<b>176,946,215</b>	<b>174,502,071</b>	<b>184,502,071</b>	<b>244,437,295</b>	<b>158,500,246</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	45,216,514	46,118,564	46,080,287	47,219,405	46,214,714
Contractual	51,431,490	53,996,358	54,974,942	52,857,970	53,855,288
Commodities	3,892,706	4,258,608	4,603,378	6,954,511	5,213,631
Other Charges	43,989,982	20,725,734	32,339,258	42,010,573	20,486,636
Capital Outlay	18,134,717	11,553,503	12,078,938	25,023,522	4,615,300
<b>Total Operating Expenditures</b>	<b>162,665,408</b>	<b>136,652,767</b>	<b>150,076,802</b>	<b>174,065,980</b>	<b>130,385,569</b>
<i>Other Expenditures</i>					
Interfund Charges	4,717,509	4,898,399	4,898,399	4,809,960	5,801,882
Capital Projects	21,453,928	28,835,932	33,420,990	31,192,107	19,473,572
Transfer Out	17,790,083	19,225,673	29,413,246	31,570,621	10,326,553
<b>Total Other Expenditures</b>	<b>43,961,520</b>	<b>52,960,004</b>	<b>67,732,635</b>	<b>67,572,688</b>	<b>35,602,007</b>
<b>Total Expenditures</b>	<b>206,626,928</b>	<b>189,612,771</b>	<b>217,809,437</b>	<b>241,638,668</b>	<b>165,987,576</b>
<b>Surplus/(Deficit)</b>	<b>(29,680,713)</b>	<b>(15,110,700)</b>	<b>(33,307,366)</b>	<b>2,798,627</b>	<b>(7,487,330)</b>
<b>Ending Fund Balance/ Net Position</b>	<b>\$268,402,715</b>	<b>\$253,292,016</b>	<b>\$235,095,349</b>	<b>\$271,201,342</b>	<b>\$263,714,012</b>

## 2016 Sources of Village Funds



## 2016 Uses of Village Funds



**2016 Summary of Estimated Sources and Uses of Funds**

	General Fund	Special Revenue Funds			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
<b>Beginning Estimated Fund Balance/ Net Position</b>	\$26,033,526	\$32,873	\$203,723	(\$13,224,719)	\$689,959
<b>Budgeted Revenues</b>					
Taxes	43,777,729	-	-	30,574,651	732,258
Licenses and Permits	2,356,000	-	-	-	-
Fines and Forfeits	174,377	-	-	-	-
Charges for Services	4,338,559	-	-	24,945	-
Intergovernmental	14,358,484	-	-	-	-
Investment Income	64,010	95	800	25,000	600
Other Revenues	831,842	-	83,000	180,000	-
Transfers In	828,288	-	-	-	-
<b>Total Revenues</b>	66,729,289	95	83,800	30,804,596	732,858
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	32,568,052	-	-	423,435	8,315
Contractual	13,335,310	-	10,830	23,722,652	113,871
Commodities	1,881,097	-	99,170	127,553	-
Other Charges	7,353,672	-	-	7,995,696	116,833
Capital Outlay	275,000	32,834	-	-	247,664
<b>Total Operating Expenditures</b>	55,413,131	32,834	110,000	32,269,336	486,683
<i>Other Expenditures</i>					
Interfund Charges	4,648,103	-	-	20,449	-
Capital Projects	-	-	-	-	-
Transfer Out	7,192,582	-	-	277,288	-
<b>Total Other Expenditures</b>	11,840,685	-	-	297,737	-
<b>Total Expenditures</b>	67,253,816	32,834	110,000	32,567,073	486,683
<b>Surplus/(Deficit)</b>	(524,527)	(32,739)	(26,200)	(1,762,477)	246,175
<b>Ending Estimated Fund Balance/ Net Position</b>	25,508,999	134	177,523	(14,987,196)	936,134
<b>Budgeted Non-Expensed Items</b>					
Debt	-	-	-	-	-
Capitalized Assets	-	-	-	-	-
<b>Total Budgeted Non-Expensed Items</b>	-	-	-	-	-

Enterprise Funds					Internal Service Funds	
Glenview Water Fund	Glenview Sewer Fund	Commuter Parking Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Municipal Equipment Repair Fund	Capital Equipment Replacment Fund
\$35,249,313	\$18,074,540	\$3,275,604	\$920,000	\$1,772,020	\$464,706	\$3,936,081
-	-	-	-	-	-	-
76,000	8,000	-	-	-	-	-
-	-	-	-	-	-	-
12,504,991	2,255,743	611,021	-	2,029,512	1,527,595	2,139,664
-	-	-	-	-	-	-
8,600	3,500	750	1,700	1,000	410	17,000
3,356,588	-	-	-	-	155,000	94,100
680,106	130,644	-	-	-	-	-
16,626,285	2,397,887	611,771	1,700	2,030,512	1,683,005	2,250,764
2,367,703	557,147	-	-	72,066	426,092	-
7,417,087	58,931	239,740	134,700	1,069,423	423,300	-
1,993,998	48,053	70,741	-	16,650	791,407	184,962
1,741,574	743,686	67,585	137,000	62,816	5,755	-
22,670	-	510,000	-	-	-	2,366,632
13,543,032	1,407,817	888,066	271,700	1,220,955	1,646,554	2,551,594
850,168	213,564	5,708	-	27,439	36,451	-
4,229,784	1,562,452	-	-	809,124	-	-
-	-	-	650,000	-	-	-
5,079,952	1,776,016	5,708	650,000	836,563	36,451	-
18,622,984	3,183,833	893,774	921,700	2,057,518	1,683,005	2,551,594
(1,996,699)	(785,946)	(282,003)	(920,000)	(27,006)	-	(300,830)
33,252,614	17,288,594	2,993,601	(0)	1,745,014	464,706	3,635,251
(\$510,044)	(289,877)	-	-	-	-	-
(\$1,214,625)	(453,589)	-	-	-	-	-
(1,724,669)	(743,466)	-	-	-	-	-

**2016 Summary of Estimated Sources and Uses of Funds**

	<b>Internal Service Funds</b>		<b>Trust and Agency Funds</b>		
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Police Pension	Fire Fighters' Pension	Escrow Deposit Fund
<b>Beginning Estimated Fund Balance/ Net Assets</b>	\$5,066,031	\$1,558,876	\$71,856,706	\$74,787,176	\$1,651,049
<b>Budgeted Revenues</b>					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	7,077,080	338,275	2,480,695	3,974,237	-
Intergovernmental	-	-	-	-	-
Investment Income	310,750	10,000	4,200,000	3,900,000	1,000
Other Revenues	-	-	727,033	760,221	-
Transfers In	-	-	-	-	-
<b>Total Revenues</b>	<b>7,387,830</b>	<b>348,275</b>	<b>7,407,728</b>	<b>8,634,458</b>	<b>1,000</b>
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	587,904	-	3,733,548	5,470,452	-
Contractual	6,936,374	-	132,715	260,355	-
Commodities	-	-	-	-	-
Other Charges	6,500	-	-	-	-
Capital Outlay	-	1,160,500	-	-	-
<b>Total Operating Expenditures</b>	<b>7,530,778</b>	<b>1,160,500</b>	<b>3,866,263</b>	<b>5,730,807</b>	<b>-</b>
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	250,000	-	-	-	1,000
<b>Total Other Expenditures</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>
<b>Total Expenditures</b>	<b>7,780,778</b>	<b>1,160,500</b>	<b>3,866,263</b>	<b>5,730,807</b>	<b>1,000</b>
<b>Surplus/(Deficit)</b>	<b>(392,948)</b>	<b>(812,225)</b>	<b>3,541,465</b>	<b>2,903,651</b>	<b>-</b>
<b>Ending Estimated Fund Balance/ Net Assets</b>	<b>4,673,083</b>	<b>746,651</b>	<b>75,398,171</b>	<b>77,690,827</b>	<b>1,651,049</b>
<b>Budgeted Non-Expensed Items</b>					
Debt	-	-	-	-	-
Capitalized Assets	-	-	-	-	-
<b>Total Budgeted Non-Expensed Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<u>Continued</u>	<u>Capital Project Funds</u>				<u>Debt Funds</u>
SSA Bond Fund	Capital Projects Fund	Glen Capital Projects Fund	Permanent Fund	Motor Fuel Tax Fund	Corporate Purpose Bonds Fund
\$152,242	\$796,549	\$5,593,758	\$30,082,582	\$1,059,351	\$237,808
271,607	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	156,000	-	-
-	150,000	-	-	1,460,163	-
600	9,500	500	25,000	5,000	2,508
-	-	-	-	-	-
-	6,492,039	2,894	-	-	2,192,582
272,207	6,651,539	3,394	181,000	1,465,163	2,195,090
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
37,316	24,371	-	-	-	2,193,832
-	-	-	-	-	-
37,316	24,371	-	-	-	2,193,832
-	-	-	-	-	-
-	7,107,496	5,113,677	-	1,460,163	-
235,855	-	-	910,704	-	-
235,855	7,107,496	5,113,677	910,704	1,460,163	-
273,171	7,131,867	5,113,677	910,704	1,460,163	2,193,832
(964)	(480,328)	(5,110,283)	(729,704)	5,000	1,258
151,278	316,221	483,475	29,352,878	1,064,351	239,066
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*CORPORATE FUND*



## Corporate Fund

### Description

The Corporate Fund is used to account for the resources and activities associated with the core services and day-to-day operations of the Village. The Corporate Fund receives the majority of Village revenues and utilizes these resources to fund expenditures traditionally associated with government, including general administration, police and fire protection, street maintenance, snow and ice removal, building and zoning code enforcement and planning and economic development. The main sources of revenue for the Corporate Fund are General Sales Tax, Property Taxes, Home Rule Sales Tax, Utility Taxes and State Shared Income Tax. These five sources make up 70.54% of the 2016 Corporate Fund revenue budget.

### Fund Balance Policy

The Village of Glenview Board of Trustees adopted a policy that requires the Corporate Fund year-end unassigned fund balance to be maintained at 30% to 40% of the total expenditures of that year. The budget process takes a look at the next three years with a goal of sustaining this policy. The Corporate Fund Unassigned Balance at the end of 2015 is projected to be \$26,033,324 or 38.8% of total Corporate Fund expenditures. The 2016 Unassigned Fund Balance is 38.3% of total Corporate Fund expenditures. The 2016 Corporate Fund budget is a balanced budget with a \$90,393 operating surplus and a \$524,527 deficit after a planned use of fund balance. During 2016, the Village attempts to maintain infrastructure standards with a \$5,000,000 transfer to the Capital Improvement Program (CIP). With this plan, the fund balance remains within the fund balance policy, but is brought down to 36.0% at the end of 2017 and 32.8% by the end of 2018. Please find all fund balance policies in the *Budget and Financial Policies* section.

	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	25,759,885	31,818,617	30,696,658	30,696,658	26,033,324	25,508,797	24,663,851
<b>Total Revenues</b>	<b>66,596,551</b>	<b>65,933,404</b>	<b>65,043,493</b>	<b>70,158,193</b>	<b>66,729,289</b>	<b>67,893,917</b>	<b>69,078,034</b>
Expenditures-Ongoing	53,076,397	58,590,709	60,407,769	62,049,985	61,638,896	63,488,063	65,392,705
Transfer to CIP	7,461,422	5,114,654	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
<b>Annual Operating Surplus/(Deficit)</b>	<b>6,058,732</b>	<b>2,228,041</b>	<b>(364,276)</b>	<b>3,108,208</b>	<b>90,393</b>	<b>(594,146)</b>	<b>(1,314,671)</b>
<i>Planned Use of Fund Balance:</i>							
Transfer to CIP - Floodway Buyout Administration			550,000	550,000			
Transfer to CIP-Glenview Park Stormwater		850,000	850,000	850,000			
Transfer to CIP-New Stormwater Program		2,500,000	5,000,000	5,000,000			
One-Time Expenditures				897,266	614,920	250,800	250,800
Budget Amendments				474,276			
<b>Total Expenditures</b>	<b>60,537,819</b>	<b>67,055,363</b>	<b>71,807,769</b>	<b>74,821,527</b>	<b>67,253,816</b>	<b>68,738,863</b>	<b>70,643,505</b>
<b>Net Surplus/(Deficit)</b>	<b>6,058,732</b>	<b>(1,121,959)</b>	<b>(6,764,276)</b>	<b>(4,663,334)</b>	<b>(524,527)</b>	<b>(844,946)</b>	<b>(1,565,471)</b>
<b>Total Ending Fund Balance</b>	<b>31,818,617</b>	<b>30,696,658</b>	<b>23,932,382</b>	<b>26,033,324</b>	<b>25,508,797</b>	<b>24,663,851</b>	<b>23,098,381</b>
<i>Less: Fund Balance Commitments:</i>							
-Glenview Park Golf Club Stormwater	1,700,000	850,000					
<i>Less: Fund Balance Assignments:</i>							
-Stormwater Projects	2,500,000	5,000,000					
-2014 Budget Amendment - Snow	708,020						
-2015 Budget Amendment - Joint Disp/Sidewalk		364,276					
<b>Unassigned Fund Balance</b>	<b>26,910,597</b>	<b>24,482,382</b>	<b>23,932,382</b>	<b>26,033,324</b>	<b>25,508,797</b>	<b>24,663,851</b>	<b>23,098,381</b>
<b>Fund Balance as a % of Total Expenditures</b>	<b>44.5%</b>	<b>38.4%</b>	<b>36.6%</b>	<b>38.8%</b>	<b>38.3%</b>	<b>36.0%</b>	<b>32.8%</b>

### ***Revenues***

The 2016 Budget estimates \$66,729,289 in revenues for the Corporate Fund, a decrease of \$3,428,904 or 5.14% from 2015 projections. The 2015 projections included additional building permit fee revenue resulting from a number of new significant construction projects as well as a one-time grant received from Cook County in the amount of \$2,000,000. The Property Tax Levy was increased by 1.10% or \$120,631, to correspond with the Village's new EAV reported by the County, plus an additional \$300,000 to partially cover the net increase in pension expenses. This is the first time in seven years there was an increase to the tax levy above the amount of new EAV growth. General Sales Tax and Home Rule Sales Tax receipts combine for a 3.0% increase of \$734,697. Utility Taxes are budgeted to decrease by \$23,054 or 0.4% from 2015 projections. This is due in part to a reduction in telecommunication taxes due to declining receipts. After three years of new development resulting in increased Building Permit and Annexation Fee revenue, the 2016 budget was significantly reduced to return to an annual base Building Permit revenue of \$2,000,000; a decrease of \$810,683 from the 2015 projection.

### ***Expenditures***

The 2016 Budget estimates \$67,253,816 in expenditures for the Corporate Fund, a decrease of \$7,567,711 or 10.11% from 2015 projections. The transfer out to the CIP accounts for \$6,400,000 of this decrease from 2015.

Personnel costs are decreasing in 2016 by \$1,188,239 from 2015 projections due in part to a Voluntary Separation Plan (VSP) offered in 2015 and a reduction of seven full-time employees in the 2016 budget.

Contractual costs were held relatively level with increase of \$41,984, or .32%.

Commodities costs are budgeted to decrease by \$182,201, or 8.83%. The largest decreases in commodities are for the purchase of salt and concrete in the amounts of \$128,060 and \$90,600, respectively.

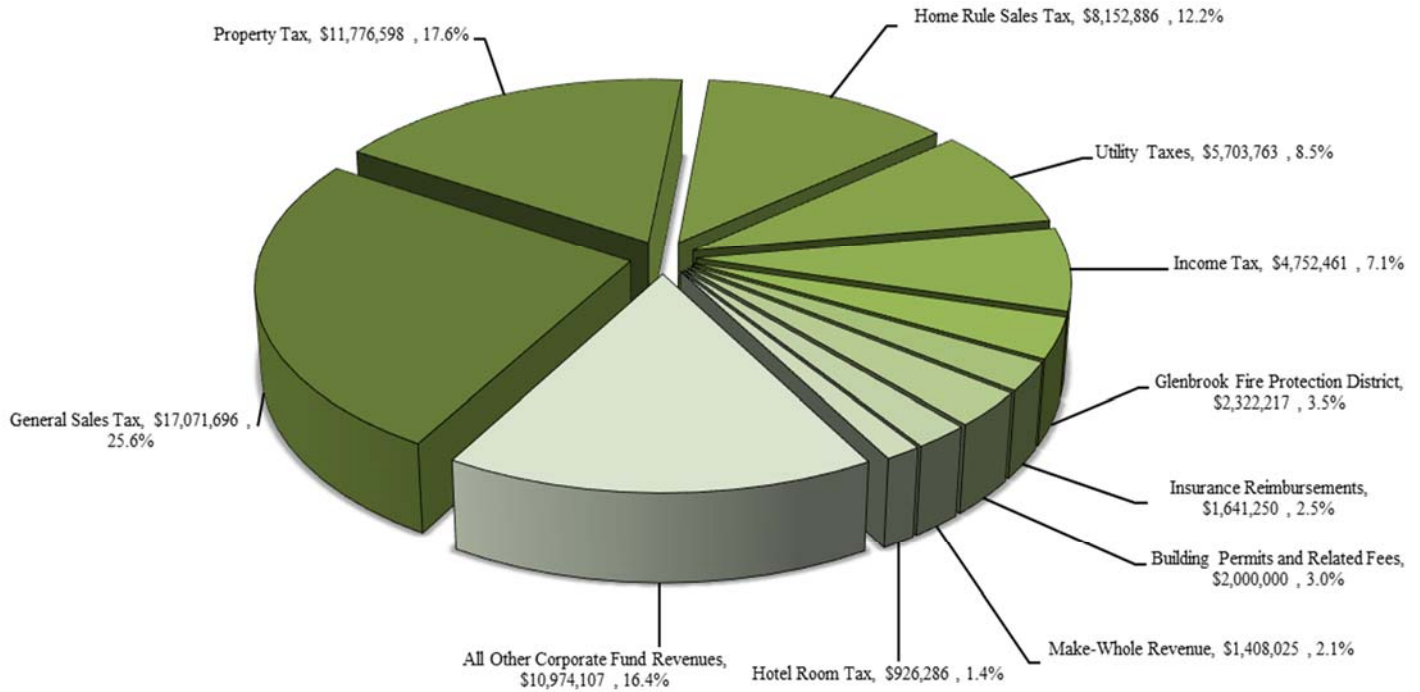
Capital Outlay costs are anticipated to decrease by \$1,218,014 or 81.6%. The 2015 budget included the final capital costs needed to improve and expand the Dispatch Center due to the new dispatch services agreements with four additional communities.

Interfund Charges are anticipated to increase by \$675,673, or \$17% in 2016, which includes increases in Risk Management and Capital Equipment charges budgeted in the Corporate Fund to be transferred to the Internal Service Funds.

Transfers Out are budgeted to decrease a total of \$6,633,720. As stated above, the transfer to the Capital Projects Fund was reduced by \$6,400,000 as the additional funding for the accelerated stormwater program ended in 2015.

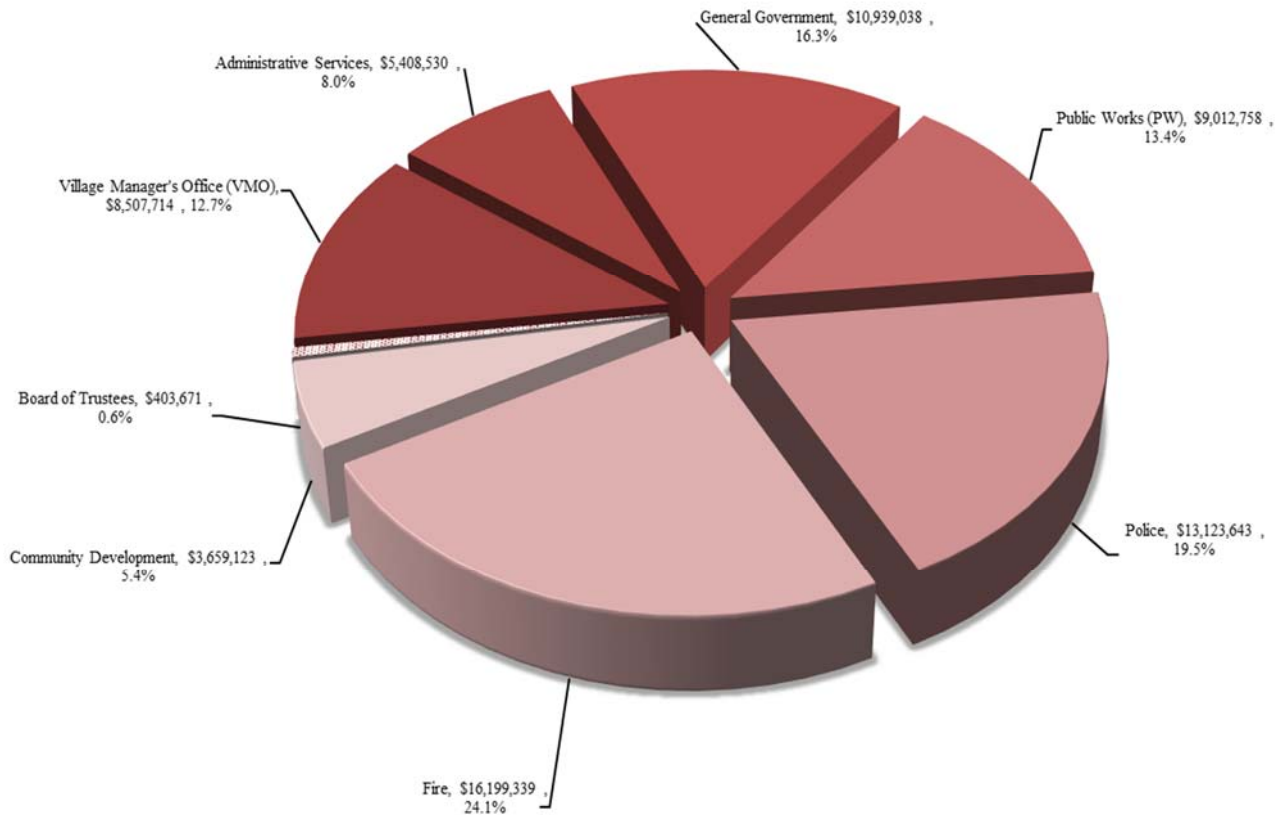
The Corporate Fund year-end fund balance is within the policy range of 30% to 40% of total expenditures with the 2013 and 2014 Actuals, 2015 Projection, the 2016 Budget and the 2017 and 2018 Projections.

# Corporate Fund Revenue Summary



	2014 Actual	2015 Adopted Budget	2015 Projected Actual	2016 Adopted Budget	% Change Adopted to Adopted	% of Total
<b>General Sales Tax</b>	\$ 14,972,367	\$ 16,574,462	\$ 16,574,462	\$ 17,071,696	3.0%	25.6%
<b>Property Tax</b>	11,431,626	11,355,969	11,355,969	11,776,598	3.7%	17.6%
<b>Home Rule Sales Tax</b>	7,468,617	7,915,423	7,915,423	8,152,886	3.0%	12.2%
<b>Utility Taxes</b>	5,935,547	5,951,669	5,726,817	5,703,763	-4.2%	8.5%
<b>Income Tax</b>	4,232,425	4,395,908	4,752,461	4,752,461	8.1%	7.1%
<b>Glenbrook Fire Protection District</b>	2,189,062	2,200,000	2,192,514	2,322,217	5.6%	3.5%
<b>Insurance Reimbursements</b>	1,640,716	1,587,720	1,625,000	1,641,250	3.4%	2.5%
<b>Building Permits and Related Fees</b>	4,713,018	2,000,000	2,810,683	2,000,000	0.0%	3.0%
<b>Make-Whole Revenue</b>	1,329,174	1,334,898	1,352,890	1,408,025	5.5%	2.1%
<b>Hotel Room Tax</b>	880,887	785,000	926,286	926,286	18.0%	1.4%
<b>Top 10 Subtotal</b>	<b>54,793,439</b>	<b>54,101,049</b>	<b>55,232,505</b>	<b>55,755,182</b>	<b>3.1%</b>	<b>83.6%</b>
<b>All Other Corporate Fund Revenues</b>	11,139,963	10,942,444	14,925,688	10,974,107	0.3%	16.4%
<b>Total Corporate Fund Revenues</b>	<b>\$65,933,401</b>	<b>\$65,043,493</b>	<b>\$70,158,193</b>	<b>\$ 66,729,289</b>	<b>2.6%</b>	<b>100.0%</b>

# Corporate Fund Expenditure Summary



Corporate Fund Departments	2014 Actual	2015 Adopted Budget	2015 Projected Actual	2016 Adopted Budget	% Change Adopted to Adopted	% of Total
Board of Trustees	\$ 322,799	\$ 388,058	\$ 401,189	\$ 403,671	4.0%	0.6%
Village Manager's Office	8,815,851	9,476,600	9,694,404	8,507,714	-10.2%	12.7%
Administrative Services	4,306,070	5,145,550	5,730,499	5,408,530	5.1%	8.0%
General Government	13,190,014	15,875,599	16,780,685	10,939,038	-31.1%	16.3%
Public Works	9,523,898	9,407,532	9,633,515	9,012,758	-4.2%	13.4%
Police	12,206,792	12,562,635	12,592,487	13,123,643	4.5%	19.5%
Fire	14,870,574	15,753,085	16,077,703	16,199,339	2.8%	24.1%
Community Development	3,819,364	3,795,496	3,911,046	3,659,123	0.0%	5.4%
<b>Total Corporate Fund Expenditures</b>	<b>\$ 67,055,361</b>	<b>\$ 72,404,554</b>	<b>\$ 74,821,527</b>	<b>\$ 67,253,816</b>	<b>-7.1%</b>	<b>100.0%</b>

## Corporate Fund Summary

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$31,818,819</b>	<b>\$30,696,859</b>	<b>\$30,696,859</b>	<b>\$30,696,859</b>	<b>\$26,033,526</b>
<b><i>Budgeted Revenues</i></b>					
Taxes	40,810,755	42,711,021	42,711,021	42,635,632	43,777,729
Licenses and Permits	5,087,534	2,343,365	2,343,365	3,184,683	2,356,000
Fines and Forfeits	255,899	145,570	145,570	181,938	174,377
Charges for Services	4,520,282	4,348,704	4,348,704	4,437,022	4,338,559
Intergovernmental	13,493,562	13,781,512	13,781,512	16,408,889	14,358,484
Investment Income	111,987	61,010	61,010	64,010	64,010
Other Revenues	915,258	775,051	775,051	775,759	831,842
Transfers In	738,124	877,260	877,260	2,470,260	828,288
<b><i>Total Revenues</i></b>	<b>65,933,401</b>	<b>65,043,493</b>	<b>65,043,493</b>	<b>70,158,193</b>	<b>66,729,289</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	32,030,045	32,854,662	32,816,385	33,756,291	32,568,052
Contractual	11,449,489	11,288,032	12,158,156	13,293,325	13,335,310
Commodities	1,692,024	1,856,743	2,123,655	2,063,299	1,881,097
Other Charges	5,728,565	6,656,208	6,269,732	6,416,866	7,353,672
Capital Outlay	1,474,366	1,244,338	1,493,116	1,493,014	275,000
<b><i>Total Operating Expenditures</i></b>	<b>52,374,488</b>	<b>53,899,983</b>	<b>54,861,044</b>	<b>57,022,794</b>	<b>55,413,131</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	3,876,300	3,948,128	3,948,128	3,972,430	4,648,103
Transfer Out	10,804,573	13,595,382	13,595,382	13,826,302	7,192,582
<b><i>Total Other Expenditures</i></b>	<b>14,680,873</b>	<b>17,543,510</b>	<b>17,543,510</b>	<b>17,798,732</b>	<b>11,840,685</b>
<b><i>Total Expenditures</i></b>	<b>67,055,361</b>	<b>71,443,493</b>	<b>72,404,554</b>	<b>74,821,527</b>	<b>67,253,816</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(1,121,960)</b>	<b>(6,400,000)</b>	<b>(7,361,061)</b>	<b>(4,663,334)</b>	<b>(524,527)</b>
<b><i>Ending Fund Balance</i></b>	<b>\$30,696,859</b>	<b>\$24,296,859</b>	<b>\$23,335,799</b>	<b>\$26,033,526</b>	<b>\$25,508,999</b>

## Corporate Fund Balance Summary by Department and Division

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Beginning Fund Balance/ Net Assets</b>	<b>\$31,818,819</b>	<b>\$30,696,859</b>	<b>\$30,696,859</b>	<b>\$30,696,859</b>	<b>\$26,033,526</b>
<b>Budgeted Revenues</b>					
Taxes	40,810,755	42,711,021	42,711,021	42,635,632	43,777,729
Licenses and Permits	5,087,534	2,343,365	2,343,365	3,184,683	2,356,000
Fines and Forfeits	255,899	145,570	145,570	181,938	174,377
Charges for Services	4,520,282	4,348,704	4,348,704	4,437,022	4,338,559
Intergovernmental	13,493,562	13,781,512	13,781,512	16,408,889	14,358,484
Investment Income	111,987	61,010	61,010	64,010	64,010
Other Revenues	915,258	775,051	775,051	775,759	831,842
Transfers In	738,124	877,260	877,260	2,470,260	828,288
<b>Total Revenues</b>	<b>65,933,401</b>	<b>65,043,493</b>	<b>65,043,493</b>	<b>70,158,193</b>	<b>66,729,289</b>
<b>Budgeted by Department and Division</b>					
<i>Board of Trustees</i>					
Board of Trustees	58,372	57,920	57,920	56,758	57,920
Special Appropriations	264,427	330,138	330,138	344,431	345,751
<i>General Government</i>	13,190,014	16,583,426	15,875,599	16,780,685	10,939,038
<i>Village Manager's Office</i>					
Administration	1,016,639	836,335	918,187	1,120,287	784,324
Communications	272,206	235,460	237,645	229,151	229,385
Legal	484,770	462,925	626,343	615,640	584,200
Human Resources Administration	1,760,268	1,665,400	1,668,094	1,706,610	1,897,063
Joint Dispatch	4,944,460	5,744,762	6,026,331	6,022,716	5,012,742
Records Management	337,507	-	-	-	-
<i>Administrative Services</i>					
Administration	379,070	335,356	350,097	387,143	353,493
Finance	1,088,188	1,184,379	1,178,344	1,405,551	1,145,671
Business Process Administration	-	225,622	227,703	246,569	215,075
Business Process Records	-	326,165	332,824	337,136	330,102
GIS and CADD	287,563	295,461	295,461	290,712	297,751
Information Technology	2,116,897	2,089,256	2,290,677	2,558,626	2,625,011
Resolution Center	434,351	460,363	470,445	504,761	441,427
<i>Public Works</i>					
Administration	4,216,234	4,091,158	4,112,319	4,347,128	4,031,254
Facilities Management	1,088,065	1,211,276	1,218,002	1,134,585	1,078,708
Streets and Forestry	4,219,600	3,952,112	4,077,212	4,151,802	3,902,796
<i>Police</i>	12,206,792	12,307,919	12,562,635	12,592,487	13,123,643
<i>Fire</i>					
Administration	6,039,166	15,449,463	15,753,085	16,077,703	16,199,339
Emergency Medical Services	2,326,438	-	-	-	-
Fire Suppression	6,504,970	-	-	-	-
<i>Community Development</i>					
Administration	301,031	307,158	321,319	464,636	361,316
Facilities Management	-	-	-	-	-
Planning	785,229	706,903	718,885	686,411	656,713
Engineering	764,427	683,889	683,889	737,680	663,616
Capital Projects	255,408	229,391	238,312	243,698	225,256
Inspectional Services	1,713,269	1,671,256	1,833,091	1,778,621	1,752,222
<b>Total Expenditures</b>	<b>67,055,361</b>	<b>71,443,493</b>	<b>72,404,554</b>	<b>74,821,527</b>	<b>67,253,816</b>
<b>Surplus/(Deficit)</b>	<b>(1,121,960)</b>	<b>(6,400,000)</b>	<b>(7,361,061)</b>	<b>(4,663,334)</b>	<b>(524,527)</b>
<b>Ending Fund Balance/ Net Assets</b>	<b>\$30,696,859</b>	<b>\$24,296,859</b>	<b>\$23,335,799</b>	<b>\$26,033,526</b>	<b>\$25,508,999</b>

This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*SPECIAL REVENUE FUNDS*



## *Police Special Fund*

---

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

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$58,708</b>	<b>\$32,087</b>	<b>\$32,087</b>	<b>\$32,087</b>	<b>\$32,873</b>
<b><i>Budgeted Revenues</i></b>					
Investment Income	170	95	95	135	95
Other Revenues	709	-	-	651	-
<b><i>Total Revenues</i></b>	<b>879</b>	<b>95</b>	<b>95</b>	<b>786</b>	<b>95</b>
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Capital Outlay	27,500	32,119	32,119	-	32,834
<b><i>Total Operating Expenditures</i></b>	<b>27,500</b>	<b>32,119</b>	<b>32,119</b>	<b>-</b>	<b>32,834</b>
<b><i>Total Expenditures</i></b>	<b>27,500</b>	<b>32,119</b>	<b>32,119</b>	<b>0</b>	<b>32,834</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(26,621)</b>	<b>(32,024)</b>	<b>(32,024)</b>	<b>786</b>	<b>(32,739)</b>
<b><i>Ending Fund Balance</i></b>	<b>\$32,087</b>	<b>\$63</b>	<b>\$63</b>	<b>\$32,873</b>	<b>\$134</b>

## *Foreign Fire Fund*

The Foreign Fire Fund was established in 2002. The revenues accounted for in this fund are restricted for use by direction of the Foreign Fire Insurance Tax Board. The revenues are derived from a 2% charge on the premiums received from companies that are not incorporated in the State of Illinois, but that are engaged in providing fire insurance within the Village. Expenditures approved by the Foreign Fire Insurance Tax Board must benefit everyone within the Fire Department. The funds will be utilized as required to assist the Fire Department in continuing to deliver its high standard of service.

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$246,090</b>	<b>\$209,923</b>	<b>\$209,923</b>	<b>\$209,923</b>	<b>\$203,723</b>
<b><i>Budgeted Revenues</i></b>					
Investment Income	922	800	800	800	800
Other Revenues	97,640	83,000	83,000	83,000	83,000
<b><i>Total Revenues</i></b>	<b>98,562</b>	<b>83,800</b>	<b>83,800</b>	<b>83,800</b>	<b>83,800</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Contractual	9,244	10,330	10,330	10,330	10,830
Commodities	125,485	79,670	79,670	79,670	99,170
<b><i>Total Operating Expenditures</i></b>	<b>134,730</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>110,000</b>
<b><i>Total Expenditures</i></b>	<b>134,730</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>	<b>110,000</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(36,168)</b>	<b>(6,200)</b>	<b>(6,200)</b>	<b>(6,200)</b>	<b>(26,200)</b>
<b><i>Ending Fund Balance</i></b>	<b>\$209,923</b>	<b>\$203,723</b>	<b>\$203,723</b>	<b>\$203,723</b>	<b>\$177,523</b>

## *Special Tax Allocation Fund*

---

### ***Description***

The Special Tax Allocation Fund (STAF) is used to account for the revenues and expenditures of The Glen Tax Increment Finance District (TIF). This fund accounts for the incremental tax revenues and the expenditures associated with the distribution of Make-Whole Payments to core jurisdictions whose boundaries are within the TIF. These core jurisdictions consist of the Village of Glenview, School Districts 30, 34 and 225, the Glenview Park District, and the Glenview Public Library. Debt Service and development incentive fees associated with the TIF are also accounted for within the STAF. All TIF activity (except TIF Capital Projects and the Waukegan/Golf TIF) occurs in the Special Tax Allocation Fund. The Glen TIF District expires in 2021.

### ***Revenues***

Revenues of the STAF are generated from incremental property taxes resulting from the growth of the assessed valuation within The Glen TIF District. Fiscal Year 2014 tax revenue totaled \$29,742,611. The Fiscal Year 2015 property tax projection is \$30,389,000; the 2016 budget has estimated property taxes at \$30,574,651.

Other Revenues in 2014 included \$2,515,000 for land sale proceeds and \$6,529,688 in loan proceeds. The 2015 projection includes \$10,000,000 for bond sale proceeds.

### ***Expenditures***

In addition to the expenditures described previously, the STAF also records all expenditures associated with the TIF for general administration, road, and parkway and facility maintenance. The 2016 Make-Whole Payments are projected to be \$22,794,126.

Other Charges include debt payments of \$32,341,558 in 2014 and a projection of \$17,892,047 for 2015. During 2016, debt payments are budgeted at \$7,765,146.

In 2002, a longer-term loan was made from the Village's Permanent Fund to STAF for \$11,182,000. Repayment of this loan, plus all accrued interest, is anticipated to be made in the last few years of the TIF when incremental property taxes exceed anticipated expenditures. In addition to loans from the Village's Permanent Fund, resources are provided by the issuance of debt as the need arises.

## Special Tax Allocation Fund Summary

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$5,234,689</b>	<b>(\$13,129,251)</b>	<b>(\$13,129,251)</b>	<b>(\$13,129,251)</b>	<b>(\$13,224,719)</b>
<b><i>Budgeted Revenues</i></b>					
Taxes	29,742,611	30,852,192	30,852,192	30,389,000	30,574,651
Charges for Services	23,004	24,945	24,945	24,945	24,945
Investment Income	126,881	19,000	19,000	45,500	25,000
Other Revenues	9,171,072	-	-	10,000,000	180,000
<b><i>Total Revenues</i></b>	<b>39,063,567</b>	<b>30,896,137</b>	<b>30,896,137</b>	<b>40,459,445</b>	<b>30,804,596</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	413,033	415,965	415,965	418,180	423,435
Contractual	20,494,242	21,313,048	21,313,048	21,498,418	23,722,652
Commodities	102,186	130,848	130,848	130,848	127,553
Other Charges	33,010,065	8,218,814	8,218,814	18,198,947	7,995,696
Capital Outlay	3,061,796	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>57,081,323</b>	<b>30,078,675</b>	<b>30,078,675</b>	<b>40,246,393</b>	<b>32,269,336</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	15,110	14,341	14,341	14,341	20,449
Capital Projects	49,494	-	-	-	-
Transfer Out	281,580	294,178	294,178	294,178	277,288
<b><i>Total Other Expenditures</i></b>	<b>346,185</b>	<b>308,519</b>	<b>308,519</b>	<b>308,519</b>	<b>297,737</b>
<b><i>Total Expenditures</i></b>	<b>57,427,508</b>	<b>30,387,194</b>	<b>30,387,194</b>	<b>40,554,912</b>	<b>32,567,073</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(18,363,941)</b>	<b>508,944</b>	<b>508,944</b>	<b>(95,467)</b>	<b>(1,762,477)</b>
<b><i>Ending Fund Balance</i></b>	<b>(13,129,251)</b>	<b>(\$12,620,308)</b>	<b>(\$12,620,308)</b>	<b>(13,224,719)</b>	<b>(14,987,196)</b>

## ***Waukegan/ Golf TIF Fund***

---

### ***Description***

On December 11, 2012, the Village of Glenview (“Village”) approved a Memorandum of Understanding (“MOU”) with Regency Centers (“Regency”) regarding redevelopment of the Avon/Baker Development property, a 20.98 acre parcel, at 1601 Overlook Drive and 3 Waukegan Road in Glenview. Regency, a national shopping center developer, is proposing a 75,245 square foot Mariano’s Fresh Market grocery store, 15,400 square feet of inline retail, an 11,786 square foot retail outlet building and a 238 unit apartment building.

Regency requested assistance from the Village as extraordinary off-site infrastructure improvements are needed, most of which are roadway improvements to address current and projected traffic. In accordance with the MOU, the Village agreed to fund up to \$3,500,000 of the off-site infrastructure costs by taking the appropriate steps to establish a redevelopment project area, a redevelopment plan, and to adopt tax increment financing, provided that all legal requirements and findings are satisfied, pursuant to the Illinois Tax Increment Financing Act (65 ILCS 5/11-74.4) (the “Act”).

Ordinances required to establish the Waukegan Road/Golf Road Tax Increment Finance (“TIF”) District were approved at the Board of Trustees meeting on April 16, 2013:

- a) An Ordinance of the Village of Glenview, Cook County, Illinois, approving a Tax Increment Redevelopment Plan and Redevelopment Project for the Waukegan Road/Golf Road Redevelopment Project Area;
- b) An Ordinance of the Village of Glenview, Cook County, Illinois, Designating the Waukegan Road/Golf Road Redevelopment Project Area a Redevelopment Project Area Pursuant to the Tax Increment Allocation Redevelopment Act;
- c) An Ordinance of the Village of Glenview, Cook County, Illinois, Adopting Tax Increment Allocation Financing for the Waukegan Road/Golf Road Redevelopment Project Area.

### ***Revenues***

To fund the needs of the Waukegan Road/Golf Road Tax Increment Finance District, in December 2013, the Village issued a new taxable bond issue of \$4,385,000, which includes \$4,003,390 for project costs, \$342,443 for three years (2014-2016) of capitalized interest and \$39,167 for costs of issuance. There was no revenue anticipated for 2014 and 2015. For 2016, property tax revenue is projected at \$732,258.

### ***Expenditures***

The 2015 projection includes a funding pledge of \$106,142 for infrastructure as mentioned above. The 2016 budget include costs for professional services, debt service interest, per capita tuition charge and \$247,664 for capital outlay.

## Waukegan/Golf TIF Fund Summary

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$4,291,781</b>	<b>\$912,648</b>	<b>\$912,648</b>	<b>\$912,648</b>	<b>\$689,959</b>
<b><i>Budgeted Revenues</i></b>					
Taxes	-	-	-	-	732,258
Investment Income	6,950	4,000	4,000	4,286	600
<b><i>Total Revenues</i></b>	<b>6,950</b>	<b>4,000</b>	<b>4,000</b>	<b>4,286</b>	<b>732,858</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	-	-	-	-	8,315
Contractual	2,219	10,000	10,000	4,000	113,871
Other Charges	111,028	116,083	116,083	116,833	116,833
Capital Outlay	3,272,836	175,000	175,000	106,142	247,664
<b><i>Total Operating Expenditures</i></b>	<b>3,386,083</b>	<b>301,083</b>	<b>301,083</b>	<b>226,975</b>	<b>486,683</b>
<b><i>Total Expenditures</i></b>	<b>3,386,083</b>	<b>301,083</b>	<b>301,083</b>	<b>226,975</b>	<b>486,683</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(3,379,134)</b>	<b>(297,083)</b>	<b>(297,083)</b>	<b>(222,689)</b>	<b>246,175</b>
<b><i>Ending Fund Balance</i></b>	<b>\$912,648</b>	<b>\$615,565</b>	<b>\$615,565</b>	<b>\$689,959</b>	<b>\$936,134</b>

This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*ENTERPRISE FUNDS*



## *Enterprise Funds*

---

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

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

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

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

## ***Glenview Water & Sanitary Sewer Funds***

---

### ***Description***

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

### ***Operating Activities***

The Water and Sanitary Sewer Funds include operational activities performed by the following departments: Public Works, Administrative Services, and Community Development. The Public Works Department performs general maintenance on the systems such as water main break repair, hydrant flushing, meter replacement, water quality testing, and sewer line repair. The Administrative Services Department performs support activities to assist with service operations. These activities include responding to water and sewer customer inquiries, water and sewer billing, accounts payable, payroll, financial support, information technology support and geographical information system (GIS) mapping. The Community Development Department supports long term infrastructure planning, design and project management for capital improvements.

### ***Customers***

The Village's water customer base includes approximately 16,000 customers, 1,820 of whom are in unincorporated Glenview. The sanitary sewer system has approximately 9,700 customers, all of them within the corporate boundaries of the Village. Some properties in the Village receive water service, but are not connected to the Village's sanitary sewer system. The Village separates its customers into five customer classes: residential, commercial, government, industrial and municipal. Approximately 95% of total customers are residential, 4% commercial, and 1% industrial, government and municipal customers. Glenview customers are billed quarterly.

### ***Water Supply and Rate Structure***

The Glenview water system receives potable water from Lake Michigan through the Village of Wilmette. Glenview purchases water from the Village of Wilmette for \$1.78/1,000 gallons. This rate is valid thru December 2016.

The customer rate structure includes a fixed and consumption component. The fixed charges for water and sewer service are based on the size of the customer's water meter. Customers with larger water meters have a higher quarterly fixed charge than those with smaller meters. The consumption of water is reported by actual meter reads on a property. The sewer consumption is assumed to be the same as water consumption. The 2016 budget assumes a slight increase in water consumption. Water usage in 2015 was lower than expected because precipitation was high and overall temperatures were below normal.

## *Glenview Water Fund*

---

### ***Revenues***

The 2016 budget includes \$12,504,991 in estimated revenue from customer billing, total revenue is estimated to be \$16,626,285. The estimated revenues reflect a 0% increase in the quarterly fixed rate and a 7.25% increase in the consumption rate. The quarterly fixed rate varies by meter size.

Meter Size	2015 Quarterly Fixed Charge	2016 Quarterly Fixed Charge
<b>0.625"</b>	\$7.86	\$7.86
<b>0.75"</b>	\$11.80	\$11.80
<b>1.0"</b>	\$19.66	\$19.66
<b>1.5"</b>	\$39.32	\$39.32
<b>2.0"</b>	\$62.92	\$62.92
<b>3.0"</b>	\$125.83	\$125.83
<b>4.0"</b>	\$196.61	\$196.61
<b>6.0"</b>	\$393.23	\$393.23
<b>8.0"</b>	\$629.16	\$629.16

	2015 Consumption Charge/1,000 gals	2016 Consumption Charge/1,000 gals
<b>Incorporated</b>	\$5.65	\$6.06
<b>Unincorporated</b>	\$8.49	\$9.11

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

### ***Expenses***

The 2016 budget includes \$18,622,984 in budgeted expenses. The 2016 budget continues to plan for the funding of capital projects to meet standards. Standards are calculated by taking into account the useful life of infrastructure and determining how much needs to be invested each year. The 2016 budget includes \$4,229,784 for water infrastructure projects and \$275,955 for facility improvements at the Public Works Administration Building and the Rugen Sr. pump station. These infrastructure replacement and repair costs represent 24% of the total water budget. The cost of water purchased from the Village of Wilmette represents another 21% of the water fund budget. The 2015 budgeted expenses also include \$355,600 in principal payments; this issuance is scheduled to retire in 2016, and \$1,214,625 for depreciation of the system's assets, for a combined 8% of the total water budget. Further, the 2016 budget includes one-time expenses of \$390,000 for SCADA system upgrades and \$3,200,000 for the Village's Meter Replacement Program, which is being funded through loan proceeds, for a combined 19% of the total water budget.

The remaining 28% of the 2016 budget is used to fund day-to-day operations of the system. Day-to-day operations include repairing watermain breaks, service line leaks, hydrant flushing, installing new water connections, monitoring of pump stations, water quality testing, meter replacements and repairs, water billing, energy costs, facility repairs, GIS mapping, information technology, financial, and customer service support.

## Glenview Water Fund Summary

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$37,781,899</b>	<b>\$38,510,293</b>	<b>\$38,510,293</b>	<b>\$38,510,293</b>	<b>\$36,180,900</b>
<b><i>Budgeted Revenues</i></b>					
Licenses and Permits	254,258	151,000	151,000	301,000	76,000
Fines and Forfeits	-	-	-	-	-
Charges for Services	10,951,750	11,783,721	11,783,721	11,327,047	12,504,991
Intergovernmental	-	-	-	-	-
Investment Income	11,898	7,900	7,900	7,900	8,600
Other Revenues	83,178	164,000	164,000	4,304,829	3,356,588
Transfers In	31,696	30,106	30,106	778,345	680,106
<b><i>Total Revenues</i></b>	<b>11,332,779</b>	<b>12,136,727</b>	<b>12,136,727</b>	<b>16,719,121</b>	<b>16,626,285</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	2,180,412	2,090,432	2,090,432	2,303,067	2,367,703
Contractual	4,286,419	5,077,951	5,063,921	6,485,475	7,417,087
Commodities	833,153	911,671	922,705	3,514,199	1,993,998
Other Charges	1,365,323	1,520,859	1,520,859	1,521,139	1,741,574
Capital Outlay	1,870	188,500	192,170	192,170	22,670
<b><i>Total Operating Expenditures</i></b>	<b>8,667,177</b>	<b>9,789,413</b>	<b>9,790,087</b>	<b>14,016,051</b>	<b>13,543,032</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	484,273	569,206	569,206	542,301	850,168
Capital Projects	1,452,936	4,216,928	4,463,160	4,490,162	4,229,784
<b><i>Total Other Expenditures</i></b>	<b>1,937,209</b>	<b>4,786,134</b>	<b>5,032,366</b>	<b>5,032,462</b>	<b>5,079,952</b>
<b><i>Total Expenditures</i></b>	<b>10,604,386</b>	<b>14,575,547</b>	<b>14,822,453</b>	<b>19,048,513</b>	<b>18,622,984</b>
<b><i>Surplus/(Deficit)</i></b>	<b>728,393</b>	<b>(2,438,820)</b>	<b>(2,685,726)</b>	<b>(2,329,392)</b>	<b>(1,996,699)</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$38,510,293</b>	<b>\$36,071,473</b>	<b>\$35,824,567</b>	<b>\$36,180,900</b>	<b>\$34,184,201</b>

***Glenview Water Fund - Cash Analysis***

The cash policy for the Water Fund is to maintain 30 days of cash and investments on hand. This cash analysis differs from the fund balance statement by separating cash from the net assets. This cash display assumes all expenses and revenues are expended and collected at one point in time. The following cash flow displays a positive cash balance at the end of 2016.

	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016
	Actual	Original	Revised	Projected	Budget
<b>Beginning Cash and Investments</b>	<b>3,980,269</b>	<b>3,017,558</b>	<b>3,017,558</b>	<b>3,017,558</b>	<b>1,826,116</b>
<b>Cash Receipts</b>					
Receipts from Users	11,405,155	12,098,721	12,098,721	15,932,876	15,937,579
Investment Income	5,708	7,900	7,900	7,900	8,600
Transfer In	-	30,106	30,106	778,345	680,106
<b>Total Cash Receipts</b>	<b>11,410,863</b>	<b>12,136,727</b>	<b>12,136,727</b>	<b>16,719,121</b>	<b>16,626,285</b>
<b>Non-Capital Cash Outlays</b>					
Operating Expenses	9,576,282	8,850,881	8,851,554	13,050,612	12,809,640
Interest Expense	35,469	25,389	25,389	25,389	13,335
Principal Payments	336,000	344,400	344,400	344,400	355,600
Change in Investments	81,200	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Total Non-Capital Cash Outlays</b>	<b>10,028,951</b>	<b>9,220,670</b>	<b>9,221,343</b>	<b>13,420,401</b>	<b>13,178,575</b>
<b>Subtotal Net Change in Cash</b>	<b>1,381,912</b>	<b>2,916,057</b>	<b>2,915,384</b>	<b>3,298,720</b>	<b>3,447,710</b>
<b>Capital Cash Expenses</b>					
Capital	2,344,623	4,216,928	4,463,160	4,490,162	4,229,784
<b>Total Capital Cash Outlays</b>	<b>2,344,623</b>	<b>4,216,928</b>	<b>4,463,160</b>	<b>4,490,162</b>	<b>4,229,784</b>
<b>Total Net Change in Cash</b>	<b>(962,711)</b>	<b>(1,300,871)</b>	<b>(1,547,776)</b>	<b>(1,191,442)</b>	<b>(782,074)</b>
<b>Ending Cash and Investments</b>	<b>3,017,558</b>	<b>1,716,688</b>	<b>1,469,782</b>	<b>1,826,116</b>	<b>1,044,042</b>

## *Glenview Sanitary Sewer Fund*

---

### ***Revenues***

The 2016 budget includes \$2,255,743 in estimated revenue from customer billing, total revenue is estimated to be \$2,397,887. The Village Permanent Fund is funding \$60,000 in capital projects through a transfer in for Storm Water Task Force projects. The estimated revenues reflect a 0% increase in quarterly fixed rate and 2% increase in the consumption rate.

Meter Size	2015 Quarterly Fixed Charge	2016 Quarterly Fixed Charge
<b>0.625"</b>	\$7.35	\$7.35
<b>0.75"</b>	\$11.03	\$11.03
<b>1.0"</b>	\$18.38	\$18.38
<b>1.5"</b>	\$36.75	\$36.75
<b>2.0"</b>	\$58.80	\$58.80
<b>3.0"</b>	\$117.60	\$117.60
<b>4.0"</b>	\$183.75	\$183.75
<b>6.0"</b>	\$367.50	\$367.50
<b>8.0"</b>	\$588.00	\$588.00

	2015	2016
<b>Charge/1,000 gals</b>	\$1.29	\$1.32
<b>Sewer Only Charge</b>	\$35.90	\$35.90

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

### ***Expenses***

The 2016 budget includes \$3,183,833 in budgeted expenses. The 2016 budget continues to plan for the funding of capital projects to meet standards. Standards are calculated by taking into account the useful life of infrastructure and determining how much needs to be invested each year. The 2016 budget includes a capital projects investment of \$1,502,452. Also included in the capital projects budget is \$60,000 in sanitary improvements East of Harms area which is supported by the Permanent Fund. The transfer from the Permanent Fund will be made as expenses are incurred and will not be used to fund daily operations. These infrastructure improvement costs represent 49% of the budget. The budget also includes \$279,400 in principal payments; this issuance is scheduled to retire in 2016, and \$453,589 for depreciation of the system's assets, for a combined 23% of the total sewer budget.

The remaining 28% of the 2016 budget is used to fund day-to-day operations of the system. Day-to-day operations include sewer cleaning, sewer grate repairs and replacements, sewer line repairs, energy costs, facility improvements, GIS mapping, information technology, and financial support.

## Glenview Sanitary Sewer Fund Summary

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$17,717,812</b>	<b>\$18,738,224</b>	<b>\$18,738,224</b>	<b>\$18,738,224</b>	<b>\$18,074,540</b>
<b><i>Budgeted Revenues</i></b>					
Licenses and Permits	31,613	13,000	13,000	44,000	8,000
Charges for Services	2,178,144	2,217,964	2,217,964	2,217,964	2,255,743
Investment Income	3,285	3,500	3,500	3,500	3,500
Other Revenues	2,925	-	-	-	-
Transfers In	877,508	770,644	770,644	297,711	130,644
<b><i>Total Revenues</i></b>	<b>3,093,476</b>	<b>3,005,108</b>	<b>3,005,108</b>	<b>2,563,175</b>	<b>2,397,887</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	455,396	446,677	446,677	514,394	557,147
Contractual	48,639	62,845	62,845	67,149	58,931
Commodities	53,490	29,706	29,706	43,531	48,053
Other Charges	501,981	719,574	719,574	719,794	743,686
Capital Outlay	-	8,000	8,000	8,000	-
<b><i>Total Operating Expenditures</i></b>	<b>1,059,506</b>	<b>1,266,802</b>	<b>1,266,802</b>	<b>1,352,867</b>	<b>1,407,817</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	140,835	160,320	160,320	154,543	213,564
Capital Projects	872,722	2,427,822	2,664,540	1,719,448	1,562,452
<b><i>Total Other Expenditures</i></b>	<b>1,013,557</b>	<b>2,588,142</b>	<b>2,824,860</b>	<b>1,873,991</b>	<b>1,776,016</b>
<b><i>Total Expenditures</i></b>	<b>2,073,063</b>	<b>3,854,944</b>	<b>4,091,662</b>	<b>3,226,859</b>	<b>3,183,833</b>
<b><i>Surplus/(Deficit)</i></b>	<b>1,020,413</b>	<b>(849,836)</b>	<b>(1,086,554)</b>	<b>(663,684)</b>	<b>(785,946)</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$18,738,224</b>	<b>\$17,888,388</b>	<b>\$17,651,670</b>	<b>\$18,074,540</b>	<b>\$17,288,594</b>

***Glenview Sanitary Fund - Cash Analysis***

The cash policy for the Sanitary Sewer Fund is to maintain 30 days of cash and investments on hand. This cash analysis differs from the fund balance statement by separating cash from the net assets. The following cash flow displays a positive cash balance at the end of 2016.

	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016
	Actual	Original	Revised	Projected	Budget
<b>Beginning Cash and Investments</b>	<b>1,335,049</b>	<b>1,364,384</b>	<b>1,364,384</b>	<b>1,364,384</b>	<b>1,129,785</b>
<b>Cash Receipts</b>					
Receipts from Users	2,301,510	2,230,964	2,230,964	2,261,964	2,263,743
Investment Income	2,165	3,500	3,500	3,500	3,500
Transfer In	805,612	770,644	770,644	297,711	130,644
<b>Total Cash Receipts</b>	<b>3,109,287</b>	<b>3,005,108</b>	<b>3,005,108</b>	<b>2,563,175</b>	<b>2,397,887</b>
<b>Non-Capital Cash Outlays</b>					
Operating Expenses	1,151,085	707,548	470,830	787,777	877,915
Interest Expense	29,409	19,949	19,949	19,949	10,477
Principal Payments	264,000	270,600	270,600	270,600	279,400
Change in Investments	21,423	-	-	-	-
<b>Total Non-Capital Cash Outlays</b>	<b>1,465,917</b>	<b>998,097</b>	<b>761,379</b>	<b>1,078,326</b>	<b>1,167,792</b>
<b>Subtotal Net Change in Cash</b>	<b>1,643,370</b>	<b>2,007,011</b>	<b>2,243,729</b>	<b>1,484,849</b>	<b>1,230,095</b>
<b>Capital Cash Expenses</b>					
Capital	1,614,035	2,427,822	2,664,540	1,719,448	1,562,452
<b>Total Capital Cash Outlays</b>	<b>1,614,035</b>	<b>2,427,822</b>	<b>2,664,540</b>	<b>1,719,448</b>	<b>1,562,452</b>
<b>Total Net Change in Cash</b>	<b>29,335</b>	<b>(420,811)</b>	<b>(420,811)</b>	<b>(234,599)</b>	<b>(332,357)</b>
<b>Ending Cash and Investments</b>	<b>1,364,384</b>	<b>943,573</b>	<b>943,573</b>	<b>1,129,785</b>	<b>797,428</b>



## *Wholesale Water Fund*

### *Description*

The Wholesale Water Fund is an enterprise fund which means the revenues, expenses, transfers and financial results are accounted for through full accrual accounting. These funds are used to account for the operations associated with the purchase of water from the Village of Wilmette for sale to other water systems. The financial position of the Fund is determined by the Change in Net Assets at year-end. Net Assets are equal to total assets (including all capital assets) less total liabilities. Net Assets reflect the total productive investment in the utility system.

### *Operating Activities*

The Glenview water system receives potable water from Lake Michigan through the Village of Wilmette. Glenview purchases water from the Village of Wilmette for \$1.78/1,000 gallons. This rate is valid thru December 2016. The major cost of operations in this fund is the cost of the water Glenview purchases and the transmission costs. The cost of water is 51% of all expenses within the fund. The 2016 budgeted revenues are \$2,030,512 and budgeted expenses are \$2,057,518, which includes \$62,816 in depreciation expenses not shown in the cash flow chart below.

### *Customers*

Revenues are derived from contracts with the water systems that purchase the water from Glenview. Anticipated revenues in excess of expenses are used as transfers to other funds to provide resources for Village-wide capital improvements and as a return on investment for the operations of the system.

### *Cash Analysis*

The following cash flow displays a positive cash balance at the end of 2016. This cash analysis differs from the fund balance statement by separating cash from the net assets.

	FY 2014 Actual	FY 2015 Original	FY 2015 Revised	FY 2015 Projected	FY 2016 Budget
<b>Beginning Cash and Investments</b>	<b>1,075,849</b>	<b>596,816</b>	<b>596,816</b>	<b>596,816</b>	<b>614,095</b>
<b>Cash Receipts</b>					
Receipts from Users	2,092,600	1,977,744	1,977,744	2,004,490	2,029,512
Investment Income	1,049	2,000	2,000	1,000	1,000
Transfer In	-	-	-	1,419	-
<b>Total Cash Receipts</b>	<b>2,093,649</b>	<b>1,979,744</b>	<b>1,979,744</b>	<b>2,006,909</b>	<b>2,030,512</b>
<b>Non-Capital Cash Outlays</b>					
Operating Expenses	1,085,349	1,192,732	1,192,732	1,195,335	1,185,578
Change in Investments	7,435	-	-	-	-
Transfer Out	1,479,898	794,295	794,295	794,295	809,124
<b>Total Non-Capital Cash Outlays</b>	<b>2,572,682</b>	<b>1,987,027</b>	<b>1,987,027</b>	<b>1,989,630</b>	<b>1,994,702</b>
<b>Subtotal Net Change in Cash</b>	<b>(479,033)</b>	<b>(7,283)</b>	<b>(7,283)</b>	<b>17,279</b>	<b>35,810</b>
<b>Capital Cash Expenses</b>					
Capital	-	-	-	-	-
<b>Total Capital Cash Outlays</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Change in Cash</b>	<b>(479,033)</b>	<b>(7,283)</b>	<b>(7,283)</b>	<b>17,279</b>	<b>35,810</b>
<b>Ending Cash and Investments</b>	<b>596,816</b>	<b>589,533</b>	<b>589,533</b>	<b>614,095</b>	<b>649,905</b>

## Wholesale Water Fund Summary

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$2,476,459</b>	<b>\$1,817,558</b>	<b>\$1,817,558</b>	<b>\$1,817,558</b>	<b>\$1,772,020</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	1,891,731	1,977,744	1,977,744	2,004,490	2,029,512
Investment Income	1,437	2,000	2,000	1,000	1,000
Transfers In	-	-	-	1,419	-
<b><i>Total Revenues</i></b>	<b>1,893,168</b>	<b>1,979,744</b>	<b>1,979,744</b>	<b>2,006,909</b>	<b>2,030,512</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	84,245	81,332	81,332	89,616	72,066
Contractual	880,425	1,070,360	1,070,360	1,065,680	1,069,423
Commodities	22,407	16,650	16,650	16,650	16,650
Other Charges	70,251	62,816	62,816	62,816	62,816
<b><i>Total Operating Expenditures</i></b>	<b>1,057,328</b>	<b>1,231,158</b>	<b>1,231,158</b>	<b>1,234,761</b>	<b>1,220,955</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	14,844	24,390	24,390	23,390	27,439
Transfer Out	1,479,898	794,295	794,295	794,295	809,124
<b><i>Total Other Expenditures</i></b>	<b>1,494,742</b>	<b>818,685</b>	<b>818,685</b>	<b>817,685</b>	<b>836,563</b>
<b><i>Total Expenditures</i></b>	<b>2,552,070</b>	<b>2,049,843</b>	<b>2,049,843</b>	<b>2,052,446</b>	<b>2,057,518</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(658,902)</b>	<b>(70,099)</b>	<b>(70,099)</b>	<b>(45,537)</b>	<b>(27,006)</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$1,817,558</b>	<b>\$1,747,459</b>	<b>\$1,747,459</b>	<b>\$1,772,020</b>	<b>\$1,745,014</b>

## *Commuter Parking Fund*

### *Description*

The Commuter Parking Fund is an enterprise fund which means the revenues, expenses, transfers and financial results are accounted for through full accrual accounting. These funds are used to account for the operations associated with the two commuter parking lots downtown and at the Glen. The financial position of the Fund is determined by the Change in Net Assets at year-end. Net Assets are equal to total assets (including all capital assets) less total liabilities.

The Village maintains commuter parking lots and related facilities at both train stations located downtown and at the Glen. The downtown station offers both METRA and Amtrak service, while the Glen station only offers METRA service. The Village offers a daily parking fee of \$2.00 per day. Annual permit costs are \$300 Glenview residents and \$400 for non-residents. Semi-annual permit costs are \$150 for Glenview residents and \$200 for non-residents. METRA allows the sale of a limited number of parking permits.

### *Operating Activities*

The Public Works Department and Facilities Management Division are primarily responsible for maintaining the buildings and parking lots at the train stations. The Public Works Department manages snow removal, landscaping, tree plantings, parking machine maintenance, asphalt and street lighting repairs. The Facilities Management Division manages the long term capital improvements of the building structures and general maintenance. The 2016 expense budget is \$893,774 and estimated revenues are \$611,771.

### *Cash Analysis*

The following cash flow displays a positive cash balance at the end of 2016. This cash analysis differs from the fund balance statement by separating cash from the net assets.

	FY 2014 Actual	FY 2015 Original	FY 2015 Revised	FY 2015 Projected	FY 2016 Budget
<b>Beginning Cash and Investments</b>	<b>1,303,285</b>	<b>990,551</b>	<b>990,551</b>	<b>990,551</b>	<b>1,130,994</b>
<b>Cash Receipts</b>					
Receipts from Users	615,754	546,125	546,125	611,021	611,021
Investment Income	952	1,950	1,950	750	750
Transfer In	-	-	-	-	-
<b>Total Cash Receipts</b>	<b>616,706</b>	<b>548,075</b>	<b>548,075</b>	<b>611,771</b>	<b>611,771</b>
<b>Non-Capital Cash Outlays</b>					
Operating Expenses	309,419	525,878	605,772	471,328	826,189
Change in Investments	5,321	-	-	-	-
Transfer Out	500,000	-	-	-	-
<b>Total Non-Capital Cash Outlays</b>	<b>814,740</b>	<b>525,878</b>	<b>605,772</b>	<b>471,328</b>	<b>826,189</b>
<b>Subtotal Net Change in Cash</b>	<b>(198,034)</b>	<b>22,197</b>	<b>(57,697)</b>	<b>140,443</b>	<b>(214,418)</b>
<b>Capital Cash Expenses</b>					
Capital	114,700	-	-	-	-
<b>Total Capital Cash Outlays</b>	<b>114,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Change in Cash</b>	<b>(312,734)</b>	<b>22,197</b>	<b>(57,697)</b>	<b>140,443</b>	<b>(214,418)</b>
<b>Ending Cash and Investments</b>	<b>990,551</b>	<b>1,012,748</b>	<b>932,854</b>	<b>1,130,994</b>	<b>916,576</b>

## Commuter Parking Fund Summary

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$3,500,667</b>	<b>\$3,202,746</b>	<b>\$3,202,746</b>	<b>\$3,202,746</b>	<b>\$3,275,604</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	615,754	546,125	546,125	611,021	611,021
Investment Income	1,230	1,950	1,950	750	750
<b><i>Total Revenues</i></b>	<b>616,985</b>	<b>548,075</b>	<b>548,075</b>	<b>611,771</b>	<b>611,771</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Contractual	281,713	222,495	222,495	258,445	239,740
Commodities	53,126	71,241	71,241	70,741	70,741
Other Charges	72,907	67,585	67,585	67,585	67,585
Capital Outlay	4,000	222,000	301,894	132,000	510,000
<b><i>Total Operating Expenditures</i></b>	<b>411,746</b>	<b>583,321</b>	<b>663,215</b>	<b>528,771</b>	<b>888,066</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	3,160	10,142	10,142	10,142	5,708
Transfer Out	500,000	-	-	-	-
<b><i>Total Other Expenditures</i></b>	<b>503,160</b>	<b>10,142</b>	<b>10,142</b>	<b>10,142</b>	<b>5,708</b>
<b><i>Total Expenditures</i></b>	<b>914,906</b>	<b>593,463</b>	<b>673,357</b>	<b>538,913</b>	<b>893,774</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(297,921)</b>	<b>(45,388)</b>	<b>(125,282)</b>	<b>72,858</b>	<b>(282,003)</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$3,202,746</b>	<b>\$3,157,358</b>	<b>\$3,077,464</b>	<b>\$3,275,604</b>	<b>\$2,993,601</b>

## ***North Maine Water and Sewer Fund***

---

### ***Description***

The Village of Glenview purchased the North Maine Water and Sewer System (“the System”) in September 1997. The North Maine Water and Sewer Fund is an enterprise fund which means the revenues, expenses, transfers and financial results are accounted for through full accrual accounting. These funds are used to account for the operations associated with the purchase of water from the operations of the North Maine Water and Sewer System. The financial position of the Fund is determined by the Change in Net Assets at year-end. Net Assets are equal to total assets (including all capital assets) less total liabilities. Net Assets reflect the total productive investment in the utility system.

### ***Sale of the North Maine Utility***

During 2014, the Village entered into an asset purchase agreement to sell the North Maine Utility to Aqua Illinois. The sale was approved by the Illinois Commerce Commission (ICC) and closed on April 30, 2015. The North Maine Water and Sewer Fund is scheduled to be closed in 2016 in alignment with the final 2007B debt payment.

### ***Revenues and Expenses***

The 2016 budget includes \$1,700 in interest income revenue and a total of \$921,700 in expenses. The 2016 budget includes the final debt payment on bond issue 2007B as well as some professional services related to the close-out of the Fund.

## North Maine Water and Sewer Fund Summary

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$7,489,898</b>	<b>\$7,816,022</b>	<b>\$7,816,022</b>	<b>\$7,816,022</b>	<b>\$920,000</b>
<b><i>Budgeted Revenues</i></b>					
Licenses and Permits	1,669	350	350	151	-
Charges for Services	7,989,019	8,712,226	8,712,226	2,062,462	-
Investment Income	8,905	9,000	9,000	9,300	1,700
Other Revenues	78,024	101,000	101,000	16,786,908	-
<b><i>Total Revenues</i></b>	<b>8,077,617</b>	<b>8,822,576</b>	<b>8,822,576</b>	<b>18,858,820</b>	<b>1,700</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	867,232	830,603	830,603	303,714	-
Contractual	6,046,042	7,031,764	7,035,367	2,131,423	134,700
Commodities	103,337	184,790	181,362	35,562	-
Other Charges	377,098	1,097,521	13,097,521	12,630,919	137,000
<b><i>Total Operating Expenditures</i></b>	<b>7,393,708</b>	<b>9,144,678</b>	<b>21,144,853</b>	<b>15,101,618</b>	<b>271,700</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	146,906	140,583	140,583	61,524	-
Capital Projects	71,836	735,887	735,887	-	-
Transfer Out	139,042	139,042	10,139,042	10,591,700	650,000
<b><i>Total Other Expenditures</i></b>	<b>357,784</b>	<b>1,015,512</b>	<b>11,015,512</b>	<b>10,653,224</b>	<b>650,000</b>
<b><i>Total Expenditures</i></b>	<b>7,751,492</b>	<b>10,160,190</b>	<b>32,160,365</b>	<b>25,754,842</b>	<b>921,700</b>
<b><i>Surplus/(Deficit)</i></b>	<b>326,124</b>	<b>(1,337,614)</b>	<b>(23,337,789)</b>	<b>(6,896,022)</b>	<b>(920,000)</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$7,816,022</b>	<b>\$6,478,408</b>	<b>(\$15,521,767)</b>	<b>\$920,000</b>	<b>(\$0)</b>

This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*INTERNAL SERVICE FUNDS*



## *Municipal Equipment Repair Fund*

---

### ***Description***

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

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

### ***Revenues***

MERF is funded through charges for services for the maintenance and repair of vehicles and equipment. The Fleet Services Division, of the Public Works Department, bills participating departments on a quarterly basis for services rendered. These charges include an administration fee, labor, fuel, parts, and outside repairs. MERF also receives revenue from other agencies; the Village of Golf Police Department, Glenview Park District, Glenview Library, School District #34, Northern Illinois Public Safety Training Academy (NIPSTA), and Mutual Aid Box Alarm System (MABAS) that use its services and fuel.

### ***Expenditures***

The largest expense of the Fund is the cost of fuel. The Village's cost of fuel was lower in 2015 than in 2014 on a per gallon basis:

<b>Fuel Expenditures</b>					
<b>Year</b>	<b>Total billing by Fleet Services</b>	<b>Fuel (Wholesale)</b>	<b>Percentage of total</b>	<b>Total gallons billed</b>	<b>Average price per gallon (Wholesale)</b>
<b>2012</b>	\$1,812,988	\$510,681	28.17%	156,346.20	\$3.27
<b>2013</b>	\$1,442,629	\$527,997	36.60%	163,860.60	\$3.22
<b>2014</b>	\$1,383,105	\$491,762	35.55%	159,036.90	\$3.09
<b>2015</b>	\$1,462,999	\$333,998	22.83%	151,138.71	\$2.21

Professional services constitute the next largest use of non-personnel expenses in the MERF. The Village uses professional services for vehicle and equipment maintenance that it cannot provide in a cost effective manner with its own staff and equipment (e.g., body work, car washing services, work requiring specialized diagnostic tools, etc.). The Village also utilizes professional services to provide virtually all maintenance for light- and medium-duty vehicles, as it has two local dealerships that provide these services at competitive rates.

### ***Fund Balance***

The Charges for Services rendered through MERF are intended to cover the operating expenses of the Fleet Services Division. The MERF fund balance is to be managed to a zero cash balance. Operating costs are an estimate and actual results may slightly fluctuate from the budget on an annual basis. Remaining fund balance at the end of the year is to be used toward the next years' expenses.

## Municipal Equipment Repair Fund Summary

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$597,242</b>	<b>\$471,208</b>	<b>\$471,208</b>	<b>\$471,208</b>	<b>\$464,706</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	1,449,294	1,547,768	1,547,768	1,547,768	1,527,595
Investment Income	119	410	410	410	410
Other Revenues	184,651	155,000	155,000	155,100	155,000
<b><i>Total Revenues</i></b>	<b>1,634,064</b>	<b>1,703,178</b>	<b>1,703,178</b>	<b>1,703,278</b>	<b>1,683,005</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	456,932	455,969	455,969	462,529	426,092
Contractual	413,446	393,300	393,300	418,300	423,300
Commodities	750,938	816,865	816,865	791,907	791,407
Other Charges	2,701	5,755	5,755	5,755	5,755
<b><i>Total Operating Expenditures</i></b>	<b>1,624,017</b>	<b>1,671,889</b>	<b>1,671,889</b>	<b>1,678,491</b>	<b>1,646,554</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	36,081	31,289	31,289	31,289	36,451
Transfer Out	100,000	-	-	-	-
<b><i>Total Other Expenditures</i></b>	<b>136,081</b>	<b>31,289</b>	<b>31,289</b>	<b>31,289</b>	<b>36,451</b>
<b><i>Total Expenditures</i></b>	<b>1,760,098</b>	<b>1,703,178</b>	<b>1,703,178</b>	<b>1,709,780</b>	<b>1,683,005</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(126,034)</b>	<b>0</b>	<b>0</b>	<b>(6,502)</b>	<b>0</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$471,208</b>	<b>\$471,208</b>	<b>\$471,208</b>	<b>\$464,706</b>	<b>\$464,706</b>

## ***Capital Equipment Replacement Fund***

---

### ***Description***

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

The Capital Equipment Replacement Fund (CERF) accounts for the funds annually set aside for the timely replacement of vehicles and equipment that meet the current business operation. Equipment includes computers, printers, copiers, data storage devices, scanners, telecommunications equipment, vehicles and fleet shop equipment. The Village Board established a CERF policy in 2005 that recorded assets and contributions in accordance with GASB 34. The Board updated the CERF policy in 2009 and again in 2011 to smooth annual contributions and to set a revised fund balance level.

### ***Revenues***

Annual department Charges for Services are calculated amounts based on the accumulated reserve needs per asset, proceeds from the Sale of Assets, and Interest Income. The accumulated reserve needs are based on the determined life of an asset and replacement value. Charges for Services are budgeted by department. CERF Charges for Services will be expensed in the department operating budget and recorded as revenue in CERF. Assets begin to receive a CERF contribution in the year subsequent to purchase. Once an asset is fully funded, no additional charges for service will be expensed. For purposes of this policy, “fully funded” shall mean that the Accumulated Reserve balance is equal to or greater than the asset’s replacement cost.

### ***Expenditures***

The only expenditures made within the Fund are for replacement of vehicles and equipment that have been fully funded through Charges for Services in previous years. The 2016 Budget includes \$2,551,594 for the replacement of assets. The 2015 Projections include the final capital expenditure costs as the Village began providing dispatch services to the Cities of Highland Park, Lake Forest, Highwood and the Village of Lake Bluff in late 2014.

### ***Fund Balance***

CERF is to maintain a fund balance target of 40% of accumulated reserves according to the replacement schedule; this amount has been determined to be sufficient to meet the Village’s annual vehicle and equipment replacement needs. During the 2011 Budget process the Village Board revised the fund balance target downward from 50% to 40% for a five year period. The 2016 Budget calculated Charges for Services to the operating departments using the 40% of accumulated reserves as the fund balance target.

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

## Capital Equipment Replacement Fund Summary

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$4,893,315</b>	<b>\$4,823,375</b>	<b>\$4,823,375</b>	<b>\$4,823,375</b>	<b>\$3,936,081</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	1,513,935	1,604,817	1,604,817	1,604,817	2,139,664
Investment Income	17,906	17,000	17,000	17,000	17,000
Other Revenues	104,195	107,910	107,910	78,400	94,100
<b><i>Total Revenues</i></b>	<b>1,636,036</b>	<b>1,729,727</b>	<b>1,729,727</b>	<b>1,700,217</b>	<b>2,250,764</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Commodities	153,115	160,424	230,676	206,104	184,962
Other Charges	15,461	-	-	-	-
Capital Outlay	1,537,400	2,457,087	2,391,407	2,381,407	2,366,632
<b><i>Total Operating Expenditures</i></b>	<b>1,705,977</b>	<b>2,617,511</b>	<b>2,622,083</b>	<b>2,587,511</b>	<b>2,551,594</b>
<b><i>Total Expenditures</i></b>	<b>1,705,977</b>	<b>2,617,511</b>	<b>2,622,083</b>	<b>2,587,511</b>	<b>2,551,594</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(69,941)</b>	<b>(887,784)</b>	<b>(892,356)</b>	<b>(887,294)</b>	<b>(300,830)</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$4,823,375</b>	<b>\$3,935,591</b>	<b>\$3,931,019</b>	<b>\$3,936,081</b>	<b>\$3,635,251</b>

***Insurance and Risk Fund***

---

***Description***

Internal service funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost recovery basis. The Insurance and Risk Fund accounts for the financial activity of the Village’s employee benefits and risk management programs. These programs are subdivisions of the Human Resources Division.

***Revenues***

The primary revenue of the fund are Charges for Services received from operating departments, of which funds health insurance, general liability premiums, property casualty claims, workers’ compensation premiums and claims, as well as operating costs within the fund. The long-term model of the fund is for revenues to cover all expenditures in a given year. Since 2014, the Corporate Fund Charges for Services have been “fully loaded” in that the costs were no longer subsidized by The Insurance and Risk Fund. The chart below illustrates the percentage of employee contributions to their health insurance plan. In 2013, Village employees were asked to contribute a higher percentage for premium costs. This has remained constant through 2016.

	<b>Non Union and Non-Sworn</b>	<b>Non Union and Sworn</b>	<b>Dispatch Union</b>	<b>Fire Union</b>	<b>Police Union</b>	<b>PW Union</b>
<i>2016 Health Insurance Employee Contributions</i>						
<b>HMO Blue Advantage</b>	12%	16%	16%	12%	16%	12%
<b>HMO Illinois</b>	14%	16%	16%	14%	16%	14%
<b>PPO</b>	18%	20%	19%	18%	20%	18%
<i>2015 Health Insurance Employee Contributions</i>						
<b>HMO Blue Advantage</b>	12%	16%	16%	12%	16%	12%
<b>HMO Illinois</b>	14%	16%	16%	14%	16%	14%
<b>PPO</b>	18%	20%	19%	18%	20%	18%
<i>2014 Health Insurance Employee Contributions</i>						
<b>HMO Blue Advantage</b>	12%	16%	16%	12%	16%	12%
<b>HMO Illinois</b>	14%	16%	16%	14%	16%	14%
<b>PPO</b>	18%	20%	19%	18%	20%	18%

***Expenditures***

The primary expenditures of the fund are health insurance, property casualty claims, workers compensation claims and a non-cash expense for incurred but not reported claims. This non-cash adjustment decreases or increases the liability for incurred but not reported claims based on an annual actuary study, the 2016 budgeted adjustment is a debit to expense in the amount of \$148,052. The health 2015 insurance premiums are \$5,315,494, which is 68% of the budgeted expenditures. The 2016 premiums are budgeted to decrease from the 2015 projection by 6% due to a decrease in the number of employees covered coupled with a net decrease in premium costs.

## Insurance and Risk Fund Summary

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$5,715,989</b>	<b>\$5,358,943</b>	<b>\$5,358,943</b>	<b>\$5,358,943</b>	<b>\$5,066,031</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	7,685,810	7,233,570	7,233,570	7,248,778	7,077,080
Investment Income	1,117,735	310,750	310,750	310,753	310,750
Other Revenues	334	-	-	-	-
<b><i>Total Revenues</i></b>	<b>8,803,879</b>	<b>7,544,320</b>	<b>7,544,320</b>	<b>7,559,531</b>	<b>7,387,830</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	592,461	525,272	525,272	514,514	587,904
Contractual	7,086,744	7,148,295	7,148,295	7,198,889	6,936,374
Other Charges	78,050	6,500	6,500	6,500	6,500
<b><i>Total Operating Expenditures</i></b>	<b>7,757,255</b>	<b>7,680,067</b>	<b>7,680,067</b>	<b>7,719,903</b>	<b>7,530,778</b>
<b><i>Other Expenditures</i></b>					
Transfer Out	1,403,670	132,540	132,540	132,540	250,000
<b><i>Total Other Expenditures</i></b>	<b>1,403,670</b>	<b>132,540</b>	<b>132,540</b>	<b>132,540</b>	<b>250,000</b>
<b><i>Total Expenditures</i></b>	<b>9,160,925</b>	<b>7,812,607</b>	<b>7,812,607</b>	<b>7,852,443</b>	<b>7,780,778</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(357,046)</b>	<b>(268,287)</b>	<b>(268,287)</b>	<b>(292,912)</b>	<b>(392,948)</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$5,358,943</b>	<b>\$5,090,656</b>	<b>\$5,090,656</b>	<b>\$5,066,031</b>	<b>\$4,673,083</b>

## ***Facility Repair and Replacement Fund***

---

### ***Description***

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

The Facility Repair and Replacement Fund (FRRF) was created in 2006 for the purpose of setting aside resources for the major repairs and replacement of the various Village buildings. The original fund balance was the result of a transfer from the Capital Equipment Replacement Fund (CERF). Currently, there is no ongoing revenue source for this fund.

### ***Revenues***

The funding sources, other than fund balance, include grant proceeds, investment income and transfers from the enterprise funds for projects that improve the Public Works facility.

### ***Expenditures***

Expenditures are solely for the repair of existing Village facilities. The 2016 budget appropriates \$1,160,500 to be spent on capital facility improvements. This budget includes a remodeling of the Public Works Administration Building offices as well as boiler and generator replacements, a new garage door at the Police Station, and several maintenance projects at various Fire Stations.

## Facility Repair and Replacement Fund Summary

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$4,205,231</b>	<b>\$2,307,454</b>	<b>\$2,307,454</b>	<b>\$2,307,454</b>	<b>\$1,558,876</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	-	95,025	95,025	60,025	338,275
Investment Income	9,959	14,000	14,000	14,000	10,000
Transfers In	193,504	-	-	9,250	-
<b><i>Total Revenues</i></b>	<b>203,463</b>	<b>109,025</b>	<b>109,025</b>	<b>83,275</b>	<b>348,275</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Contractual	136,915	-	-	-	-
Commodities	16	-	-	-	-
Other Charges	44,762	-	-	-	-
Capital Outlay	669,547	684,500	512,160	644,280	1,160,500
<b><i>Total Operating Expenditures</i></b>	<b>851,240</b>	<b>684,500</b>	<b>512,160</b>	<b>644,280</b>	<b>1,160,500</b>
<b><i>Other Expenditures</i></b>					
Transfer Out	1,250,000	-	187,573	187,573	-
<b><i>Total Other Expenditures</i></b>	<b>1,250,000</b>	<b>-</b>	<b>187,573</b>	<b>187,573</b>	<b>-</b>
<b><i>Total Expenditures</i></b>	<b>2,101,240</b>	<b>684,500</b>	<b>699,733</b>	<b>831,853</b>	<b>1,160,500</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(1,897,777)</b>	<b>(575,475)</b>	<b>(590,708)</b>	<b>(748,578)</b>	<b>(812,225)</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$2,307,454</b>	<b>\$1,731,979</b>	<b>\$1,716,746</b>	<b>\$1,558,876</b>	<b>\$746,651</b>



This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*TRUST AND AGENCY FUNDS*

## *Overview of Trust and Agency Funds*

---

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

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

## *Police Pension Fund*

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

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$62,083,784</b>	<b>\$64,203,612</b>	<b>\$64,203,612</b>	<b>\$64,203,612</b>	<b>\$71,856,706</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	1,953,494	1,957,880	1,957,880	7,875,682	2,480,695
Investment Income	2,860,595	3,700,000	3,700,000	2,793,783	4,200,000
Other Revenues	686,942	709,035	709,035	689,131	727,033
<b><i>Total Revenues</i></b>	<b>5,501,030</b>	<b>6,366,915</b>	<b>6,366,915</b>	<b>11,358,595</b>	<b>7,407,728</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	3,274,552	3,388,780	3,388,780	3,584,851	3,733,548
Contractual	106,651	143,862	143,862	120,650	132,715
<b><i>Total Operating Expenditures</i></b>	<b>3,381,202</b>	<b>3,532,642</b>	<b>3,532,642</b>	<b>3,705,501</b>	<b>3,866,263</b>
<b><i>Total Expenditures</i></b>	<b>3,381,202</b>	<b>3,532,642</b>	<b>3,532,642</b>	<b>3,705,501</b>	<b>3,866,263</b>
<b><i>Surplus/(Deficit)</i></b>	<b>2,119,828</b>	<b>2,834,273</b>	<b>2,834,273</b>	<b>7,653,094</b>	<b>3,541,465</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$64,203,612</b>	<b>\$67,037,885</b>	<b>\$67,037,885</b>	<b>\$71,856,706</b>	<b>\$75,398,171</b>

## *Firefighters' Pension Fund*

The Village's firefighters participate in the Firefighters' Pension. The pension provides retirement benefits to firefighters and is governed by a five-member pension board consisting of the two Village President appointees, two elected fire employees, and one elected pension beneficiary. The Village and the participants are obligated to fund all pension costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it possesses many of the characteristics of a legally separate government, the Firefighters' Pension Fund is reported as if it were part of the Village for budgetary purposes because of the Village's fiduciary responsibility to the Pension.

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014	Original	Revised	Projected	2016
	Actual	Budget	Budget	Actual	Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	\$62,072,385	\$65,326,017	\$65,326,017	\$65,326,017	\$74,787,176
<b><i>Budgeted Revenues</i></b>					
Charges for Services	3,134,768	3,739,508	3,739,508	10,865,353	3,974,237
Investment Income	4,417,959	3,900,000	3,900,000	3,384,153	3,900,000
Other Revenues	751,554	755,182	755,182	720,588	760,221
<b><i>Total Revenues</i></b>	<b>8,304,281</b>	<b>8,394,690</b>	<b>8,394,690</b>	<b>14,970,095</b>	<b>8,634,458</b>
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	4,862,207	5,028,872	5,028,872	5,272,250	5,470,452
Contractual	188,443	224,076	224,076	236,686	260,355
<b><i>Total Operating Expenditures</i></b>	<b>5,050,650</b>	<b>5,252,948</b>	<b>5,252,948</b>	<b>5,508,935</b>	<b>5,730,807</b>
<b><i>Total Expenditures</i></b>	<b>5,050,650</b>	<b>5,252,948</b>	<b>5,252,948</b>	<b>5,508,935</b>	<b>5,730,807</b>
<b><i>Surplus/(Deficit)</i></b>	<b>3,253,631</b>	<b>3,141,742</b>	<b>3,141,742</b>	<b>9,461,159</b>	<b>2,903,651</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$65,326,017</b>	<b>\$68,467,759</b>	<b>\$68,467,759</b>	<b>\$74,787,176</b>	<b>\$77,690,827</b>

## *Escrow Deposit Fund*

The Escrow Deposit Fund is used to account for deposits held by the Village from contractors. The deposits are invested by the Village and the income derived is transferred to the Corporate Fund after deposits are either used or returned. Excess fund balances are transferred to the Capital Improvements Fund at the direction of the Village Board of Trustees when there are sufficient funds to provide resources for projects in other funds as needed. The 2015 Projection includes one-time transfers of \$1,500,000 to the Corporate Fund, \$450,000 to the Glenview Water Fund and \$166,000 to the Glenview Sewer Fund.

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$3,781,467</b>	<b>\$3,767,049</b>	<b>\$3,767,049</b>	<b>\$3,767,049</b>	<b>\$1,651,049</b>
<b><i>Budgeted Revenues</i></b>					
Investment Income	17,502	11,500	11,500	11,500	1,000
<b><i>Total Revenues</i></b>	<b>17,502</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>1,000</b>
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Other Charges	14,418	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>14,418</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Other Expenditures</i>					
Transfer Out	17,502	11,500	11,500	2,127,500	1,000
<b><i>Total Other Expenditures</i></b>	<b>17,502</b>	<b>11,500</b>	<b>11,500</b>	<b>2,127,500</b>	<b>1,000</b>
<b><i>Total Expenditures</i></b>	<b>31,920</b>	<b>11,500</b>	<b>11,500</b>	<b>2,127,500</b>	<b>1,000</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(14,418)</b>	<b>0</b>	<b>0</b>	<b>(2,116,000)</b>	<b>0</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$3,767,049</b>	<b>\$3,767,049</b>	<b>\$3,767,049</b>	<b>\$1,651,049</b>	<b>\$1,651,049</b>

## *Special Service Area Bond Fund*

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

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$135,472</b>	<b>\$151,463</b>	<b>\$151,463</b>	<b>\$151,463</b>	<b>\$152,242</b>
<b><i>Budgeted Revenues</i></b>					
Taxes	278,496	254,932	254,932	244,529	271,607
Investment Income	1,305	600	600	1,331	600
<b><i>Total Revenues</i></b>	<b>279,801</b>	<b>255,532</b>	<b>255,532</b>	<b>245,860</b>	<b>272,207</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Other Charges	48,347	32,766	32,766	32,766	37,316
<b><i>Total Operating Expenditures</i></b>	<b>48,347</b>	<b>32,766</b>	<b>32,766</b>	<b>32,766</b>	<b>37,316</b>
<b><i>Other Expenditures</i></b>					
Transfer Out	215,464	208,595	208,595	212,315	235,855
<b><i>Total Other Expenditures</i></b>	<b>215,464</b>	<b>208,595</b>	<b>208,595</b>	<b>212,315</b>	<b>235,855</b>
<b><i>Total Expenditures</i></b>	<b>263,810</b>	<b>241,361</b>	<b>241,361</b>	<b>245,081</b>	<b>273,171</b>
<b><i>Surplus/(Deficit)</i></b>	<b>15,991</b>	<b>14,171</b>	<b>14,171</b>	<b>779</b>	<b>(964)</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$151,463</b>	<b>\$165,634</b>	<b>\$165,634</b>	<b>\$152,242</b>	<b>\$151,278</b>

*VILLAGE OF GLENVIEW*



*CAPITAL PROJECT FUNDS*



## *Capital Project Funds*

---

These funds account for the expenditures related to capital improvement projects for governmental funds. Revenues include anticipated or actual bond proceeds and transfers from other funds for their respective projects. Expenditures for capital projects of Enterprise Funds are shown within that section. A list of capital projects is included within the Capital Spending Section of this document.

For the Capital Projects Fund, a series of public meetings and presentations to the Board of Trustees occur with this portion of the budget. The Capital Improvement Program (CIP) is developed separately from the operating budget. However, while separate, this budget is not independent, as it relies on revenues from the operating funds for its capital sources. Accordingly, operational needs of the departments come first in determining use of expendable resources. Other sources of revenue for this fund include governmental activity long-term debt proceeds and developer deposits. These are the primary reason why the fund ends a given year with a fund balance, as these proceeds are not always spent in the year received.

***Capital Projects Fund:*** This fund is supported primarily by a Transfer In from the Corporate Fund. The Capital Projects Fund has \$7,131,867 in expenditures for 2016 projects. These projects are primarily road reconstruction and storm water projects as well as the replacement of the Chestnut Avenue Bridge.

***Glen Capital Projects Fund:*** The Tax Increment Financing District supports the Glen Capital Projects Fund, which has \$5,113,677 in expenditures for 2016. Projects planned include a Glen Town Center Streetscape project with a budget of \$3,000,000 and the resurfacing of Patriot Boulevard with a budget of \$1,085,922.

***Permanent Fund:*** The Village Permanent Fund is used to accumulate proceeds from the sale of land at the Village's Glen Tax Increment Financing (TIF) District, and to provide resources for village-wide improvements outside of the TIF district. The fund also is allowed to provide short-term liquidity for TIF district expenses. Twenty percent of all land sales in the TIF district are dedicated revenue to the Village Permanent Fund. The revenue for this fund includes investment income. The 2015 Projection for revenue includes a \$10,000,000 transfer of proceeds received in the North Maine Water and Sewer Fund from the sale of the North Maine Utility. The 2016 Budget includes expenditures in the form of Transfers Out to the Capital Projects Fund for \$850,704 and to the Glenview Sanitary Sewer Fund for \$60,000.

***Motor Fuel Tax Fund:*** The Illinois Motor Fuel Tax (MFT) Fund includes both state and local taxes for the privilege of operating motor vehicles on public highways and operating recreational watercraft on the waters of the State or local roads. The state motor fuel tax is based on the consumption of motor fuel. Illinois motor fuel taxes are 19.0 cents per gallon on non-diesel fuel and 21.5 cents per gallon on diesel fuel. The State of Illinois distributes 54.4% of the monies to local taxing districts based on a statutory formula. The Local Motor Fuel Tax (LMFT) was approved by the Village Board during the 2010 budget process and is \$0.02 per gallon. The LMFT generates approximately \$350,000 for the resurfacing of village roadways.

Expenditures of Illinois MFT funds require the supervision and approval of the Illinois Department of Transportation (IDOT). The corporate authorities of the municipality must adopt an ordinance or resolution appropriating the MFT funds and stating how the funds will be used.

## Capital Projects Fund Summary

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$9,110,981</b>	<b>\$2,279,448</b>	<b>\$2,279,448</b>	<b>\$2,279,448</b>	<b>\$796,549</b>
<b><i>Budgeted Revenues</i></b>					
Intergovernmental	2,378,691	6,678,468	6,678,468	25,665,344	150,000
Investment Income	28,378	10,000	10,000	24,681	9,500
Other Revenues	75,325	-	-	2,672	-
Transfers In	13,605,948	15,349,387	15,349,387	15,820,234	6,492,039
<b><i>Total Revenues</i></b>	<b>16,088,341</b>	<b>22,037,855</b>	<b>22,037,855</b>	<b>41,512,931</b>	<b>6,651,539</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Contractual	860	-	118,887	69,200	-
Commodities	3,427	-	-	2,000	-
Other Charges	157,018	24,371	24,371	34,021	24,371
Capital Outlay	8,085,401	6,541,959	6,973,072	20,066,509	-
<b><i>Total Operating Expenditures</i></b>	<b>8,246,706</b>	<b>6,566,330</b>	<b>7,116,330</b>	<b>20,171,730</b>	<b>24,371</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	-	-	-	-	-
Capital Projects	14,673,169	18,759,543	22,757,906	22,824,100	7,107,496
Transfer Out	-	-	-	-	-
<b><i>Total Other Expenditures</i></b>	<b>14,673,169</b>	<b>18,759,543</b>	<b>22,757,906</b>	<b>22,824,100</b>	<b>7,107,496</b>
<b><i>Total Expenditures</i></b>	<b>22,919,875</b>	<b>25,325,873</b>	<b>29,874,236</b>	<b>42,995,830</b>	<b>7,131,867</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(6,831,533)</b>	<b>(3,288,018)</b>	<b>(7,836,381)</b>	<b>(1,482,899)</b>	<b>(480,328)</b>
<b><i>Ending Fund Balance</i></b>	<b>\$2,279,448</b>	<b>(\$1,008,570)</b>	<b>(\$5,556,933)</b>	<b>\$796,549</b>	<b>\$316,221</b>

## Glen Capital Projects Fund Summary

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$8,331,368</b>	<b>\$6,100,833</b>	<b>\$6,100,833</b>	<b>\$6,100,833</b>	<b>\$5,593,758</b>
<b><i>Budgeted Revenues</i></b>					
Investment Income	1,459	3,125	3,125	500	500
Transfers In	3,384	2,894	2,894	3,150	2,894
<b><i>Total Revenues</i></b>	<b>4,843</b>	<b>6,019</b>	<b>6,019</b>	<b>3,650</b>	<b>3,394</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Other Expenditures</i></b>					
Capital Projects	2,235,378	1,048,080	1,151,825	510,725	5,113,677
<b><i>Total Other Expenditures</i></b>	<b>2,235,378</b>	<b>1,048,080</b>	<b>1,151,825</b>	<b>510,725</b>	<b>5,113,677</b>
<b><i>Total Expenditures</i></b>	<b>2,235,378</b>	<b>1,048,080</b>	<b>1,151,825</b>	<b>510,725</b>	<b>5,113,677</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(2,230,535)</b>	<b>(1,042,061)</b>	<b>(1,145,806)</b>	<b>(507,075)</b>	<b>(5,110,283)</b>
<b><i>Ending Fund Balance</i></b>	<b>\$6,100,833</b>	<b>\$5,058,772</b>	<b>\$4,955,027</b>	<b>\$5,593,758</b>	<b>\$483,475</b>

## Permanent Fund Summary

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$24,916,342</b>	<b>\$23,312,877</b>	<b>\$23,312,877</b>	<b>\$23,312,877</b>	<b>\$30,082,582</b>
<b><i>Budgeted Revenues</i></b>					
Charges for Services	-	156,000	156,000	156,000	156,000
Investment Income	95,497	15,000	15,000	17,923	25,000
Transfers In	-	-	10,000,000	10,000,000	-
<b><i>Total Revenues</i></b>	<b>95,497</b>	<b>171,000</b>	<b>10,171,000</b>	<b>10,173,923</b>	<b>181,000</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Other Charges	100,609	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>100,609</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Other Expenditures</i></b>					
Transfer Out	1,598,354	4,050,141	4,050,141	3,404,218	910,704
<b><i>Total Other Expenditures</i></b>	<b>1,598,354</b>	<b>4,050,141</b>	<b>4,050,141</b>	<b>3,404,218</b>	<b>910,704</b>
<b><i>Total Expenditures</i></b>	<b>1,698,963</b>	<b>4,050,141</b>	<b>4,050,141</b>	<b>3,404,218</b>	<b>910,704</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(1,603,466)</b>	<b>(3,879,141)</b>	<b>6,120,859</b>	<b>6,769,705</b>	<b>(729,704)</b>
<b><i>Ending Fund Balance</i></b>	<b>\$23,312,877</b>	<b>\$19,433,736</b>	<b>\$29,433,736</b>	<b>\$30,082,582</b>	<b>\$29,352,878</b>

## Motor Fuel Tax Fund Summary

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance</i></b>	<b>\$1,454,091</b>	<b>\$1,252,350</b>	<b>\$1,252,350</b>	<b>\$1,252,350</b>	<b>\$1,059,351</b>
<b><i>Budgeted Revenues</i></b>					
Intergovernmental	1,909,955	1,449,673	1,449,673	1,449,673	1,460,163
Investment Income	6,553	5,000	5,000	5,000	5,000
<b><i>Total Revenues</i></b>	<b>1,916,507</b>	<b>1,454,673</b>	<b>1,454,673</b>	<b>1,454,673</b>	<b>1,465,163</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Other Charges	19,855	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>19,855</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Other Expenditures</i></b>					
Capital Projects	2,098,393	1,647,672	1,647,672	1,647,672	1,460,163
<b><i>Total Other Expenditures</i></b>	<b>2,098,393</b>	<b>1,647,672</b>	<b>1,647,672</b>	<b>1,647,672</b>	<b>1,460,163</b>
<b><i>Total Expenditures</i></b>	<b>2,118,248</b>	<b>1,647,672</b>	<b>1,647,672</b>	<b>1,647,672</b>	<b>1,460,163</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(201,741)</b>	<b>(192,999)</b>	<b>(192,999)</b>	<b>(192,999)</b>	<b>5,000</b>
<b><i>Ending Fund Balance</i></b>	<b>\$1,252,350</b>	<b>\$1,059,351</b>	<b>1,059,351</b>	<b>\$1,059,351</b>	<b>\$1,064,351</b>

*VILLAGE OF GLENVIEW*



*DEBT FUND*

## *Corporate Purpose Bonds Fund*

---

Debt service funds are used to account for payment of principal and interest on bonded debt paid from governmental fund resources. Long-term bonded debt of enterprise funds is recorded and paid directly from the respective fund. A discussion of debt activity is included in the Capital Spending and Debt Management section of this document.

There are two outstanding Corporate Fund debt issuances. Corporate Purpose Bond Series 2012B partially defeased Corporate Purpose Bond Series 2004B, which was completely paid off in 2014. The other bond issuance is Bond Series 2013A, which was issued for the purpose of financing the Municipal Building expansion, including the Village Hall relocation. The 2013A bonds are abated.

The Corporate Fund transfers to the Corporate Purpose Bonds Fund for both the 2012B and 2013A debt. The 2012B debt amount is funded from property taxes and the 2013A debt amount is funded from Corporate Fund revenues. The Corporate Purpose Bonds Fund then makes the debt service payments. The total 2016 budgeted expenditures are \$2,193,832.

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance</i></b>	<b><i>\$168,937</i></b>	<b><i>\$240,978</i></b>	<b><i>\$240,978</i></b>	<b><i>\$240,978</i></b>	<b><i>\$237,808</i></b>
<b><i>Budgeted Revenues</i></b>					
Investment Income	3,672	2,500	2,500	3,210	2,508
Transfers In	2,339,912	2,195,382	2,195,382	2,190,252	2,192,582
<b><i>Total Revenues</i></b>	<b><i>2,343,584</i></b>	<b><i>2,197,882</i></b>	<b><i>2,197,882</i></b>	<b><i>2,193,462</i></b>	<b><i>2,195,090</i></b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Other Charges	2,271,543	2,196,882	2,196,882	2,196,632	2,193,832
<b><i>Total Operating Expenditures</i></b>	<b><i>2,271,543</i></b>	<b><i>2,196,882</i></b>	<b><i>2,196,882</i></b>	<b><i>2,196,632</i></b>	<b><i>2,193,832</i></b>
<b><i>Total Expenditures</i></b>	<b><i>2,271,543</i></b>	<b><i>2,196,882</i></b>	<b><i>2,196,882</i></b>	<b><i>2,196,632</i></b>	<b><i>2,193,832</i></b>
<b><i>Surplus/(Deficit)</i></b>	<b><i>72,041</i></b>	<b><i>1,000</i></b>	<b><i>1,000</i></b>	<b><i>(3,170)</i></b>	<b><i>1,258</i></b>
<b><i>Ending Fund Balance</i></b>	<b><i>\$240,978</i></b>	<b><i>\$241,978</i></b>	<b><i>\$241,978</i></b>	<b><i>\$237,808</i></b>	<b><i>\$239,066</i></b>

*VILLAGE OF GLENVIEW*



*BUDGETS BY DEPARTMENT*



## *Department Summary*

---

The Village of Glenview's 2016 Budget represents a compilation of all departments working together to present a structurally balanced budget. The Village has eight departments and a budget spanning twenty-three funds. The Village has a fiduciary responsibility to be prudent in the expenditure of public funds. In order to ensure that public funds are being spent efficiently and effectively and to maintain the fund balance benchmarks set by Village policy, the goal is to present proposed budgets that reflect controlled expenditures at the lowest level possible while still providing the targeted level of service.

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

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

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

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

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

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

# Department Summary

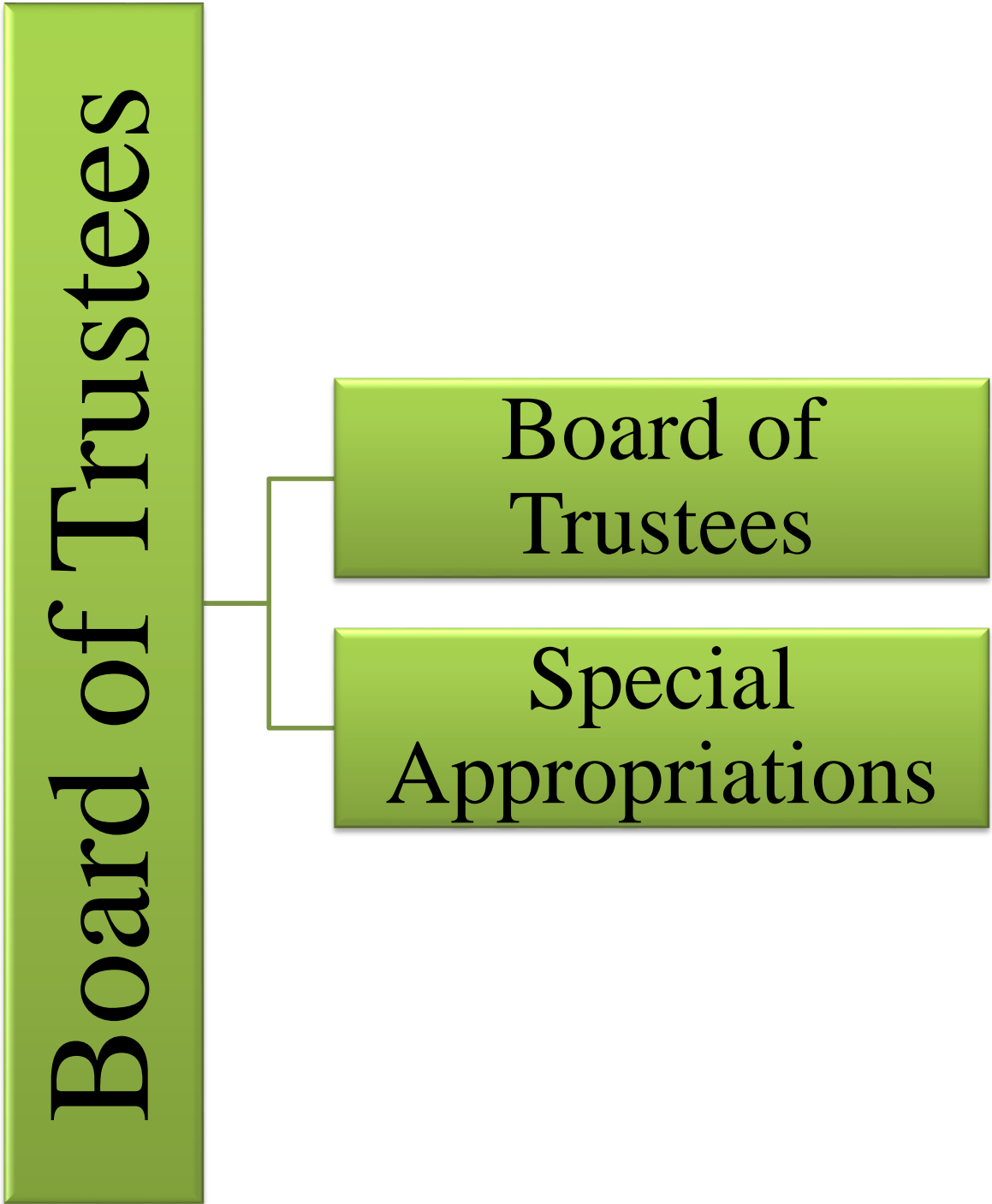
## All Funds and Departments

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	45,216,514	46,118,564	46,080,287	47,219,405	46,214,714
Contractual	51,431,490	53,996,359	55,061,561	52,925,826	53,855,288
Commodities	3,892,706	4,258,608	4,516,209	6,955,164	5,213,631
Other Charges	42,052,776	18,887,728	30,501,803	40,380,782	18,755,606
Capital Outlay	18,134,717	11,553,503	12,078,938	24,955,011	4,615,300
<b>Total Operating Expenditures</b>	<b>160,728,202</b>	<b>134,814,762</b>	<b>148,238,797</b>	<b>172,436,189</b>	<b>128,654,539</b>
<i>Other Expenditures</i>					
Interfund Charges	4,717,509	4,898,399	4,898,399	4,809,960	5,801,882
Capital Projects	21,453,928	28,835,932	33,395,990	31,192,107	19,473,572
Depreciation	1,937,206	1,838,006	1,838,006	1,629,791	1,731,030
Transfer Out	17,790,083	19,225,673	29,413,246	31,570,621	10,326,553
<b>Total Other Expenditures</b>	<b>45,898,725</b>	<b>54,798,010</b>	<b>69,545,641</b>	<b>69,202,479</b>	<b>37,333,037</b>
<b>Total Expenditures</b>	<b>206,626,928</b>	<b>189,612,772</b>	<b>217,784,438</b>	<b>241,638,669</b>	<b>165,987,576</b>
<b>Funding Sources</b>					
Corporate Fund	67,055,361	71,443,493	72,404,554	74,821,527	67,253,816
Police Special Fund	27,500	32,119	32,119	-	32,834
Foreign Fire Fund	134,730	90,000	90,000	90,000	110,000
Waukegan/Golf TIF Fund	3,386,083	301,083	301,083	226,975	486,683
Special Tax Allocation Fund	57,427,508	30,387,194	30,387,194	40,554,912	32,567,073
Glenview Water Fund	10,604,386	14,575,548	14,822,453	19,048,513	18,622,984
Glenview Sanitary Fund	2,073,063	3,854,944	4,091,662	3,226,859	3,183,833
Wholesale Water Fund	2,552,070	2,049,843	2,049,843	2,052,446	2,057,518
Commuter Parking Fund	914,906	593,463	673,357	538,913	893,774
North Maine Water & Sewer Fund	7,751,492	10,160,190	32,160,365	25,754,842	921,700
Municipal Equipment Replacement Fund	1,760,098	1,703,178	1,703,178	1,709,780	1,683,005
Capital Equipment Replacement Fund	1,705,977	2,617,511	2,622,083	2,587,511	2,551,594
Insurance and Risk Fund	9,160,925	7,812,607	7,812,607	7,852,443	7,780,778
Facility Repair and Replacement Fund	2,101,240	684,500	699,733	831,853	1,160,500
Police Pension Fund	3,381,202	3,532,642	3,532,642	3,705,501	3,866,263
Firefighters' Pension Fund	5,050,650	5,252,948	5,252,948	5,508,935	5,730,807
Escrow Deposit Fund	31,920	11,500	11,500	2,127,500	1,000
Special Service Area Bond Fund	263,810	241,361	241,361	245,081	273,171
Capital Projects Fund	22,919,875	25,325,873	29,849,236	42,995,830	7,131,867
Glen Capital Projects Fund	2,235,378	1,048,080	1,151,825	510,725	5,113,677
Village Permanent Fund	1,698,963	4,050,141	4,050,141	3,404,218	910,704
Motor Fuel Tax Fund	2,118,248	1,647,672	1,647,672	1,647,672	1,460,163
Corporate Purpose Bonds Fund	2,271,543	2,196,882	2,196,882	2,196,632	2,193,832
<b>Total Funds Sources</b>	<b>206,626,928</b>	<b>189,612,772</b>	<b>217,784,438</b>	<b>241,638,669</b>	<b>165,987,576</b>

## Department Summary Continued

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Expenditures By Department</b>					
Board of Trustees	322,799	388,058	388,058	401,189	403,671
General Government	76,400,408	52,026,027	51,318,200	63,832,241	45,583,871
Village Manager's Office	18,187,211	16,999,825	17,531,543	17,731,709	16,421,653
Administrative Services	6,955,901	8,440,591	8,674,111	9,180,421	8,812,434
Public Works	32,289,611	32,448,188	54,697,149	53,799,713	29,130,309
Police	15,615,494	15,872,680	16,127,396	16,297,988	17,022,740
Fire	20,055,953	20,792,411	21,096,033	21,676,638	22,040,146
Planning and Economic Development	-	-	-	-	-
Community Development	36,799,550	42,644,992	47,951,949	58,718,769	26,572,752
<b>Total Expenditures</b>	<b>206,626,928</b>	<b>189,612,772</b>	<b>217,784,438</b>	<b>241,638,669</b>	<b>165,987,576</b>
<b>Full Time Positions by Department</b>					
Board of Trustees	-	-	-	-	-
General Government	-	-	-	-	-
Village Manager's Office	47.00	44.00	44.00	44.00	43.00
Administrative Services	12.63	15.63	15.63	13.63	13.63
Public Works	47.54	52.46	52.46	47.38	47.38
Police	75.00	75.00	75.00	75.00	75.00
Fire	82.50	81.00	81.00	81.00	81.00
Community Development	17.00	17.00	17.00	18.00	18.00
<b>Total Full Time Positions</b>	<b>281.67</b>	<b>285.08</b>	<b>285.08</b>	<b>279.00</b>	<b>278.00</b>
<b>Part Time Positions by Department</b>					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
General Government	-	-	-	-	-
Village Manager's Office	8.15	6.00	6.00	5.75	5.75
Administrative Services	0.75	3.15	3.15	2.70	2.70
Public Works	1.75	2.00	2.00	2.00	2.00
Police	6.20	6.20	6.20	-	-
Fire	-	-	-	-	-
Community Development	1.80	1.80	1.80	1.80	1.80
<b>Total Part Time Positions</b>	<b>19.65</b>	<b>20.15</b>	<b>20.15</b>	<b>13.25</b>	<b>13.25</b>
<b>Total Full Time Equivalentents</b>	<b>301.32</b>	<b>305.23</b>	<b>305.23</b>	<b>292.25</b>	<b>291.25</b>

This page intentionally left blank.



# Village Board of Trustees Department Summary

## Board of Trustees and Special Appropriations

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	37,637	48,412	48,412	59,185	61,762
Contractual	284,049	338,346	338,346	340,704	341,009
Commodities	-	400	400	400	-
Other Charges	1,114	900	900	900	900
<b>Total Operating Expenditures</b>	<b>322,799</b>	<b>388,058</b>	<b>388,058</b>	<b>401,189</b>	<b>403,671</b>
<b>Total Expenditures</b>	<b>322,799</b>	<b>388,058</b>	<b>388,058</b>	<b>401,189</b>	<b>403,671</b>
<b>Funding Sources</b>					
Corporate Fund	322,799	388,058	388,058	401,189	403,671
<b>Total Funds Sources</b>	<b>322,799</b>	<b>388,058</b>	<b>388,058</b>	<b>401,189</b>	<b>403,671</b>
<b>Personnel Budget by Division</b>					
<b>Full Time Positions</b>					
Board of Trustees	-	-	-	-	-
Special Appropriations	-	-	-	-	-
<b>Total Full Time</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Part Time Positions</b>					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
Special Appropriations	-	-	-	-	-
<b>Total Part Time</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Total Full Time Equivalents</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Division</b>					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
Special Appropriations	-	-	-	-	-
<b>Total FTE's</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## *Board of Trustees*

---

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

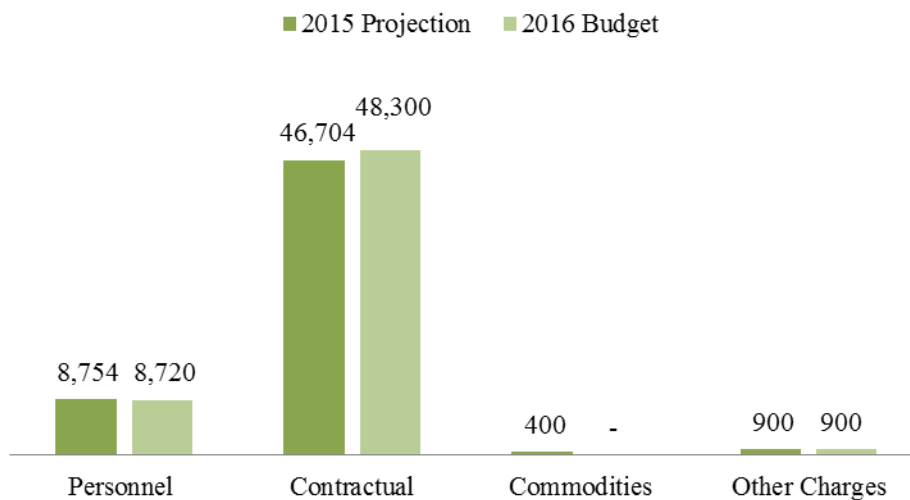
The Board of Trustees is responsible for ensuring the Village, as an organization, has effective and responsive leadership to meet community and organizational needs. The elected representatives establish policies to provide for efficient operations of the municipal government. Accomplishments, initiatives,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

### ***2015 Accomplishments***

- Continued focus upon strong budget and financial management for overall fiscal health and development of a balanced 2016 budget within fund balance policy
- Realized development projects throughout the Village including Glen Gate shopping center at the northeast corner of Waukegan and Golf Roads, GlenStar residential and retail project at Willow and Sanders Roads, and a residential development on Parcel 24 at the Glen
- Fostered increased intergovernmental cooperation and communication through efforts such as municipal partnering, joint purchasing, and other shared service opportunities

### ***Expenditure Analysis***

- There are no significant changes between the 2015 Projections and 2016 Budget
- The Contractual expenditures include a membership to the Northwest Municipal Conference, and funding for the Recording Secretary



**Board of Trustees**

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	8,989	8,720	8,720	8,754	8,720
Contractual	48,831	47,900	47,900	46,704	48,300
Commodities	-	400	400	400	-
Other Charges	553	900	900	900	900
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>58,372</b>	<b>57,920</b>	<b>57,920</b>	<b>56,758</b>	<b>57,920</b>
<b>Total Expenditures</b>	<b>58,372</b>	<b>57,920</b>	<b>57,920</b>	<b>56,758</b>	<b>57,920</b>
<b>Funding Sources</b>					
Corporate Fund	58,372	57,920	57,920	56,758	57,920
<b>Total Funds Sources</b>	<b>58,372</b>	<b>57,920</b>	<b>57,920</b>	<b>56,758</b>	<b>57,920</b>
<b><u>Personnel Budget by Position</u></b>					
<b>Full Time Positions</b>					
NA	-	-	-	-	-
<b>Total Full Time</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Part Time Positions</b>					
Board President	0.40	0.40	0.40	0.40	0.40
Trustees	0.60	0.60	0.60	0.60	0.60
<b>Total Part Time</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Total Full Time Equivalent</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

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



## *Special Appropriations*

---

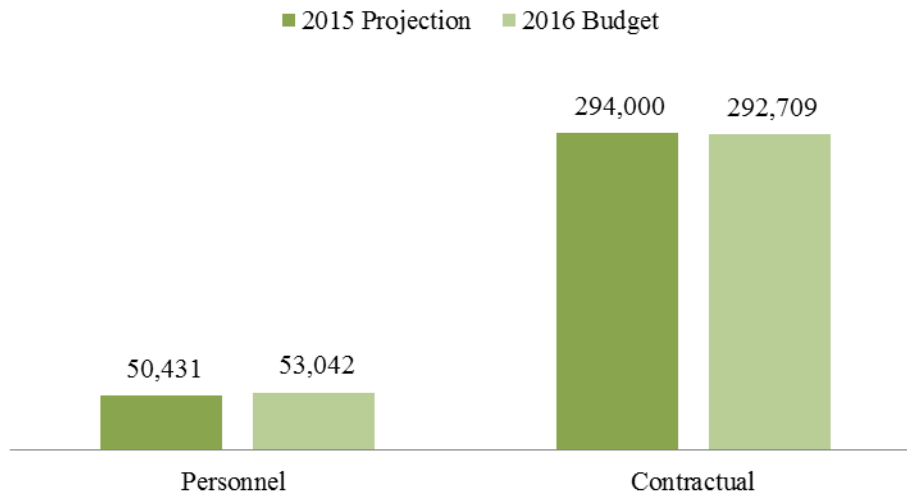
On an annual basis, the Village Board considers funding for special projects or services provided by outside agencies that are valued by the Glenview community. These programs are usually temporary, with funds to be spent within a designated period of time. Special Appropriations also includes funding for Police, Fire, and Public Works overtime required for special events such as the Chamber of Commerce Holiday Parade, Annual Street Sale and the 4<sup>th</sup> of July Parade. For the 2016 budget, three organizations made a request to the Village Board for funding; Youth Services of Glenview, North Shore Senior Center and the Family Service Center of Wilmette, Glenview, Northbrook and Kenilworth.

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

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

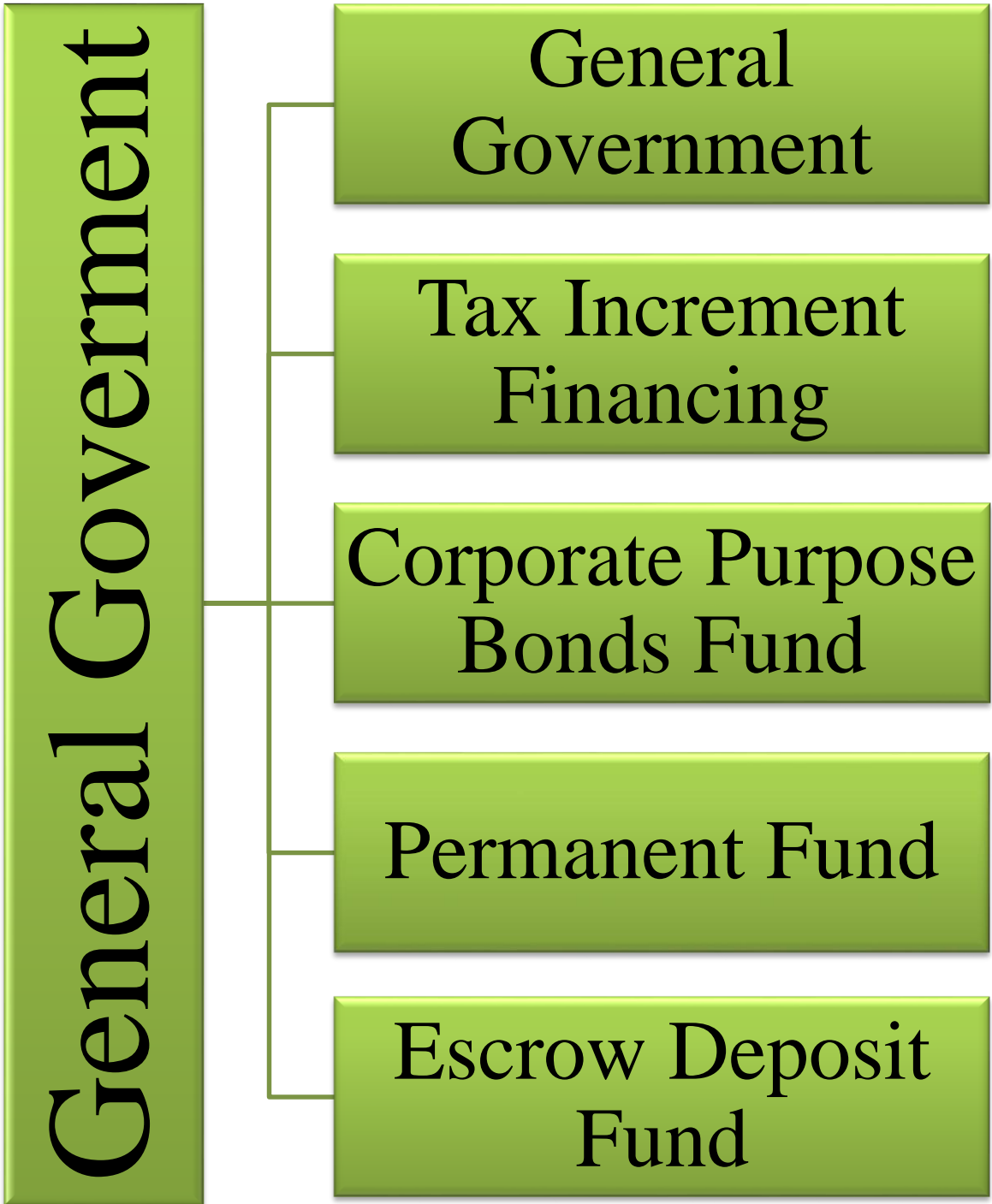
### *Expenditure Analysis*

- The Youth Services appropriation in 2015 was \$150,000 which included an additional \$20,000 one-time request; the 2016 appropriation is \$130,000
- The Senior Services appropriation includes funding for a Senior Services Coordinator, Angel Fund and housing grants. The 2015 appropriation was \$136,446 and the 2016 appropriation is \$143,709
- The 2016 budget also includes a special appropriation of \$15,000 for the Family Service Center of Wilmette, Glenview, Northbrook and Kenilworth to support behavioral health services for Glenview residents
- Personnel expenditures include funding for Police, Fire and Public Works overtime to provide assistance at special events, including the 4<sup>th</sup> of July parade and the Annual Street Sale



***Special Appropriations***

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	28,648	39,692	39,692	50,431	53,042
Contractual	235,218	290,446	290,446	294,000	292,709
Other Charges	561	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>264,427</b>	<b>330,138</b>	<b>330,138</b>	<b>344,431</b>	<b>345,751</b>
<b><i>Total Expenditures</i></b>	<b>264,427</b>	<b>330,138</b>	<b>330,138</b>	<b>344,431</b>	<b>345,751</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	264,427	330,138	330,138	344,431	345,751
<b><i>Total Funds Sources</i></b>	<b>264,427</b>	<b>330,138</b>	<b>330,138</b>	<b>344,431</b>	<b>345,751</b>



## *General Government Department Summary*

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

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	-	396,815	79,749	(50,000)	333,800
Contractual	21,477,209	22,436,034	22,436,034	23,306,203	25,807,185
Commodities	29,216	36,075	41,075	36,075	57,670
Other Charges	35,801,937	11,029,229	10,633,468	20,778,311	10,753,811
Capital Outlay	6,334,632	175,000	175,000	106,142	247,664
<b><i>Total Operating Expenditures</i></b>	<b>63,642,993</b>	<b>34,073,153</b>	<b>33,365,326</b>	<b>44,176,731</b>	<b>37,200,130</b>
<i>Other Expenditures</i>					
Interfund Charges	5,913	1,673	1,673	3,312	2,167
Transfer Out	12,702,009	17,951,201	17,951,201	19,652,198	8,381,574
<b><i>Total Other Expenditures</i></b>	<b>12,757,416</b>	<b>17,952,874</b>	<b>17,952,874</b>	<b>19,655,510</b>	<b>8,383,741</b>
<b><i>Total Expenditures</i></b>	<b>76,400,408</b>	<b>52,026,027</b>	<b>51,318,200</b>	<b>63,832,241</b>	<b>45,583,871</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	13,190,014	16,583,426	15,875,599	16,780,685	10,939,038
Waukegan/Golf TIF	3,386,083	301,083	301,083	226,975	474,737
Special Tax Allocation Fund	55,821,885	28,882,995	28,882,995	39,096,231	31,064,560
Escrow Deposit Fund	31,920	11,500	11,500	2,127,500	1,000
Village Permanent Fund	1,698,963	4,050,141	4,050,141	3,404,218	910,704
Debt Service Fund	2,271,543	2,196,882	2,196,882	2,196,632	2,193,832
<b><i>Total Funds Sources</i></b>	<b>76,400,408</b>	<b>52,026,027</b>	<b>51,318,200</b>	<b>63,832,241</b>	<b>45,583,871</b>

## *General Government*

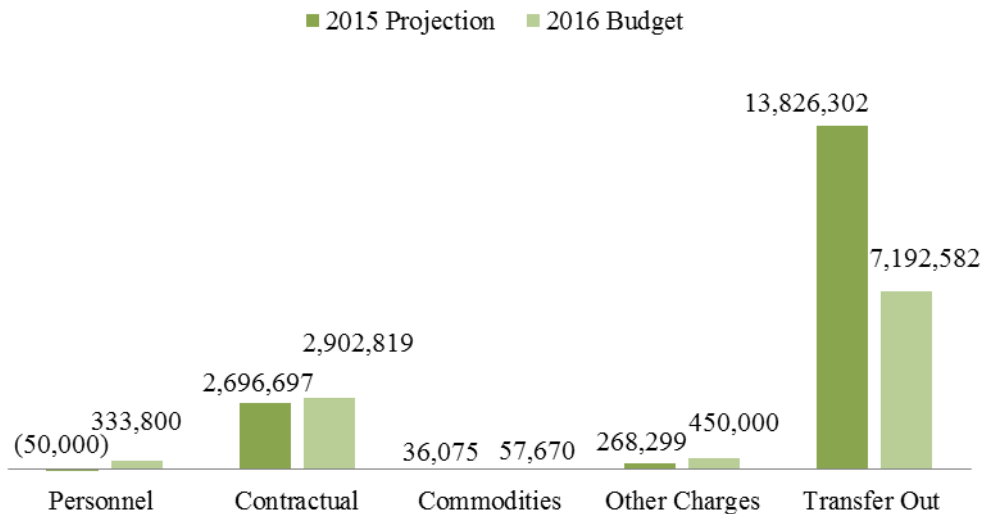
---

The purpose of General Government is to account for general expenses such as transfers from the Corporate Fund to other funds, including the Capital Projects Fund and Corporate Purpose Bonds Fund. The department also accounts for commodities used by staff located in Village Hall, such as office supplies and postage.

The 2016 General Government department summary includes functions that do not formally fall under a traditional operating department. These General Government functions include activities in the Corporate Fund, Tax Increment Financing, Permanent Fund, Corporate Purpose Bond Fund and Escrow Deposits.

### ***Expenditure Analysis (Corporate Fund Only)***

- Contractual expenditures include funding for economic development agreements and other professional services
- Transfers Out decreased from the 2015 Projection to the 2016 Budget. The 2015 projection included one-time transfers for the Glenview Park Golf Club storm water project of \$850,000, \$550,000 for the administration of a floodway buyout program, and the final transfer to the accelerated storm water improvement program of \$5,000,000. The 2016 transfer includes the Village’s annual commitment to Capital Projects for \$5,000,000



**General Government - Corporate Fund**

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	-	396,815	79,749	(50,000)	333,800
Contractual	2,049,273	2,053,481	2,053,481	2,696,697	2,902,819
Commodities	29,216	36,075	41,075	36,075	57,670
Other Charges	303,018	500,000	104,239	268,299	450,000
<b>Total Operating Expenditures</b>	<b>2,381,507</b>	<b>2,986,371</b>	<b>2,278,544</b>	<b>2,951,071</b>	<b>3,744,289</b>
<i>Other Expenditures</i>					
Interfund Charges	3,934	1,673	1,673	3,312	2,167
Transfer Out	10,804,573	13,595,382	13,595,382	13,826,302	7,192,582
<b>Total Other Expenditures</b>	<b>10,808,507</b>	<b>13,597,055</b>	<b>13,597,055</b>	<b>13,829,614</b>	<b>7,194,749</b>
<b>Total Expenditures</b>	<b>13,190,014</b>	<b>16,583,426</b>	<b>15,875,599</b>	<b>16,780,685</b>	<b>10,939,038</b>
<b>Funding Sources</b>					
Corporate Fund	13,190,014	16,583,426	15,875,599	16,780,685	10,939,038
<b>Total Funds Sources</b>	<b>13,190,014</b>	<b>16,583,426</b>	<b>15,875,599</b>	<b>16,780,685</b>	<b>10,939,038</b>

\* The FY 2015 Projected amount is -\$50,000 because the actual vacation and sick buy back amounts exceeded the budgeted amount and this is an over-all fund adjustment

## ***Tax Increment Financing***

There are two Tax Increment Financing (TIF) Districts in the Village of Glenview, The Glen TIF and the Waukegan/Golf TIF. The Glen TIF was established in 1998 to provide major funding for the redevelopment of the former Glenview Naval Air Station (GNAS), now known as The Glen. The Waukegan/Golf TIF was established in 2013 to fund infrastructure improvements required for the redevelopment area.

### ***The Glen***

The Special Tax Allocation Fund accounts for the revenues and expenditures of The Glen TIF. Contractual expenses include the distribution of Make-Whole Payments to core jurisdictions whose boundaries are within The Glen TIF District (School Districts 30, 34 and 225, Glenview Park District, Glenview Public Library and Village of Glenview). The Other Charges are related to the debt principal and interest expense, and incentive fees. The Transfer Out is the transfer to the Corporate Fund for the maintenance of the main stem roads in The Glen. The main stem roads are to be funded by The Glen TIF until they are resurfaced, at which time the roads will be turned over to the Corporate Fund for future maintenance.

### ***Waukegan/Golf***

As part of the redevelopment plan approved with this TIF, the Village Board agreed to fund up to \$3,500,000 of off-site infrastructure improvements needed to address current and projected traffic, which is included in Capital Outlay.

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<i><b>Budgeted Expenditures</b></i>					
<i>Operating Expenditures</i>					
Contractual	19,427,935	20,382,553	20,382,553	20,609,506	22,904,366
Other Charges	33,112,349	8,332,347	8,332,347	18,313,380	8,109,979
Capital Outlay	6,334,632	175,000	175,000	106,142	247,664
<i>Total Operating Expenditures</i>	58,874,915	28,889,900	28,889,900	39,029,028	31,262,009
<i>Other Expenditures</i>					
Interfund Charges	1,979	-	-	-	-
Capital Projects	49,494	-	-	-	-
Transfer Out	281,580	294,178	294,178	294,178	277,288
<i>Total Other Expenditures</i>	333,053	294,178	294,178	294,178	277,288
<i><b>Total Expenditures</b></i>	59,207,968	29,184,078	29,184,078	39,323,206	31,539,297
<i><b>Funding Sources</b></i>					
Waukegan/Golf TIF Fund	3,386,083	301,083	301,083	226,975	474,737
Special Tax Allocation Fund	55,821,885	28,882,995	28,882,995	39,096,231	31,064,560
<i><b>Total Funds Sources</b></i>	59,207,968	29,184,078	29,184,078	39,323,206	31,539,297

## *Permanent Fund*

---

The Permanent Fund is used to accumulate proceeds from the sale of land within The Glen Tax Increment Financing (TIF) District, and to provide resources for village-wide improvements and economic development outside of the TIF Districts. The fund is allowed to provide short-term liquidity for TIF District expenses. Twenty percent of all land sales in The Glen TIF District are dedicated revenue to the Permanent Fund. The 2015 Transfer Out included \$3,052,031 to Capital Projects for use towards the Village Hall relocation project as well as \$342,937 for Storm Water Task Force initiatives. The 2016 Transfer Out includes \$850,704 to the Capital Projects Fund and \$60,000 to the Sanitary Sewer Fund for Storm Water Task Force initiatives.

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Other Charges	100,609	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>100,609</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Other Expenditures</i>					
Transfer Out	1,598,354	4,050,141	4,050,141	3,404,218	910,704
<b><i>Total Other Expenditures</i></b>	<b>1,598,354</b>	<b>4,050,141</b>	<b>4,050,141</b>	<b>3,404,218</b>	<b>910,704</b>
<b><i>Total Expenditures</i></b>	<b>1,698,963</b>	<b>4,050,141</b>	<b>4,050,141</b>	<b>3,404,218</b>	<b>910,704</b>
<b><i>Funding Sources</i></b>					
Village Permanent Fund	1,698,963	4,050,141	4,050,141	3,404,218	910,704
<b><i>Total Funds Sources</i></b>	<b>1,698,963</b>	<b>4,050,141</b>	<b>4,050,141</b>	<b>3,404,218</b>	<b>910,704</b>



## *Corporate Purpose Bonds Fund*

---

There are two outstanding Corporate Fund debt issuances, Corporate Purpose Refunding Bond Series 2012B and Corporate Purpose Bond Series 2013A. Bond Series 2004B was issued to provide resources for the construction of the police headquarters and was partially defeased in December of 2012 with the issuance of Bond Series 2012B. Bond Series 2004B was paid off in 2014. Bond Series 2013A was issued for the purpose of financing the Municipal Building expansion, including the Village Hall relocation. The Corporate Fund transfers out all property taxes received for the 2012B bonds to the Corporate Purpose Bonds Fund where it is recorded as revenue. The Corporate Purpose Bonds Fund then makes the principal payments. All other Village Corporate Purpose Bonds or General Obligation Bonds are abated. The Corporate Purpose Bonds Fund has budgeted expenditures of \$2,193,832 in 2016.

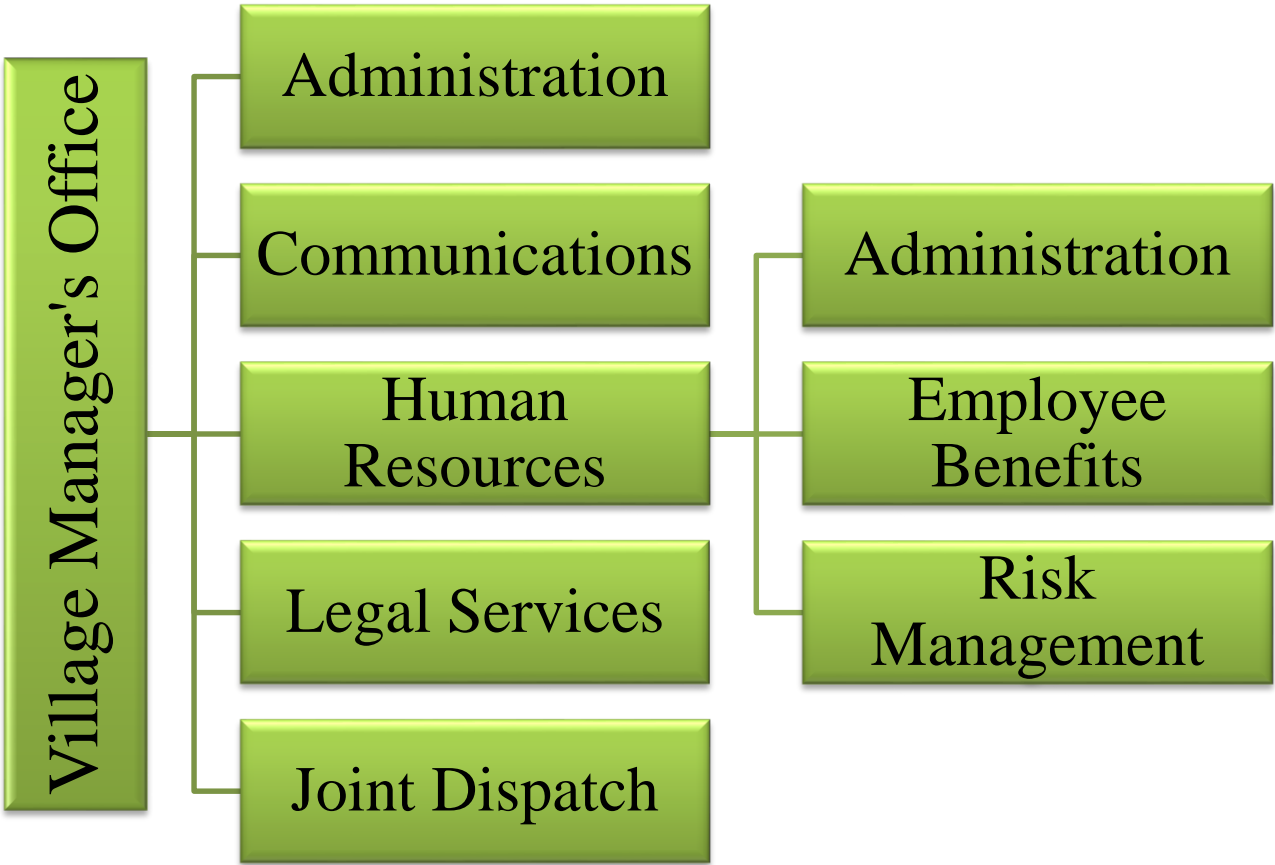
	Fiscal Year 2014	Fiscal Year 2015			Fiscal Year 2016
	Actual	Original Budget	Revised Budget	Projected Actual	Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Other Charges	2,271,543	2,196,882	2,196,882	2,196,632	2,193,832
<i>Total Operating Expenditures</i>	2,271,543	2,196,882	2,196,882	2,196,632	2,193,832
<b><i>Total Expenditures</i></b>	2,271,543	2,196,882	2,196,882	2,196,632	2,193,832
<b><i>Funding Sources</i></b>					
Debt Service Fund	2,271,543	2,196,882	2,196,882	2,196,632	2,193,832
<b><i>Total Funds Sources</i></b>	2,271,543	2,196,882	2,196,882	2,196,632	2,193,832

## *Escrow Deposit Fund*

---

The Escrow Deposit Fund is used to account for deposits held by the Village from customers via the permitting process. The deposits are invested by the Village and the income derived is transferred to the Corporate Fund. Excess fund balances are transferred to other funds at the direction of the Village Board of Trustees when there are sufficient funds to provide resources for projects in other funds as needed. The 2015 Projection includes one-time transfers of \$1,500,000 to the Corporate Fund, \$450,000 to the Water Fund and \$166,000 to the Sewer Fund.

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014	Original	Revised	Projected	2016
	Actual	Budget	Budget	Actual	Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Other Charges	14,418	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>14,418</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Other Expenditures</i>					
Transfer Out	17,502	11,500	11,500	2,127,500	1,000
<b><i>Total Other Expenditures</i></b>	<b>17,502</b>	<b>11,500</b>	<b>11,500</b>	<b>2,127,500</b>	<b>1,000</b>
<b><i>Total Expenditures</i></b>	<b>31,920</b>	<b>11,500</b>	<b>11,500</b>	<b>2,127,500</b>	<b>1,000</b>
<b><i>Funding Sources</i></b>					
Escrow Deposit Fund	31,920	11,500	11,500	2,127,500	1,000
<b><i>Total Funds Sources</i></b>	<b>31,920</b>	<b>11,500</b>	<b>11,500</b>	<b>2,127,500</b>	<b>1,000</b>



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

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	5,867,779	6,292,619	6,340,423	6,519,079	6,329,975
Contractual	8,049,173	8,046,388	8,281,626	8,305,702	7,953,878
Commodities	30,893	32,209	32,209	32,209	33,359
Other Charges	240,315	200,785	200,785	198,220	181,385
Capital Outlay	1,127,240	892,338	1,141,014	1,141,014	-
<b><i>Total Operating Expenditures</i></b>	<b>15,315,401</b>	<b>15,464,339</b>	<b>15,996,057</b>	<b>16,196,223</b>	<b>14,498,597</b>
<b><i>Other Expenditures</i></b>					
Interfund Charges	1,468,140	1,402,946	1,402,946	1,402,946	1,673,056
Transfer Out	1,403,670	132,540	132,540	132,540	250,000
<b><i>Total Other Expenditures</i></b>	<b>2,871,810</b>	<b>1,535,486</b>	<b>1,535,486</b>	<b>1,535,486</b>	<b>1,923,056</b>
<b><i>Total Expenditures</i></b>	<b>18,187,211</b>	<b>16,999,825</b>	<b>17,531,543</b>	<b>17,731,709</b>	<b>16,421,653</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	8,815,851	8,944,882	9,476,600	9,694,404	8,507,714
Special Tax Allocation Fund	168,522	144,564	144,564	144,522	92,069
Glenview Water Fund	2,546	16,500	16,500	16,500	16,500
Glenview Sanitary Fund	636	4,125	4,125	4,125	4,125
Wholesale Water Fund	19,987	20,272	20,272	19,714	20,467
North Maine Water & Sewer Fund	18,743	56,875	56,875	-	-
Insurance and Risk Fund	9,160,925	7,812,607	7,812,607	7,852,443	7,780,778
<b><i>Total Funds Sources</i></b>	<b>18,187,211</b>	<b>16,999,825</b>	<b>17,531,543</b>	<b>17,731,709</b>	<b>16,421,653</b>
<b><i>Personnel Budget by Division</i></b>					
<b><i>Full Time Positions</i></b>					
Administration	5.00	5.00	5.00	5.00	4.00
Communications	-	-	-	-	-
Human Resources Administration	1.40	1.40	1.40	1.40	1.40
Risk Management	0.60	0.60	0.60	0.60	0.60
Joint Dispatch	37.00	37.00	37.00	37.00	37.00
Records Management	3.00	-	-	-	-
<b><i>Total Full Time</i></b>	<b>47.00</b>	<b>44.00</b>	<b>44.00</b>	<b>44.00</b>	<b>43.00</b>
<b><i>Part Time Positions</i></b>					
Administration	-	0.25	0.25	-	-
Communications	1.65	1.65	1.65	1.65	1.65
Human Resources Administration	0.53	0.53	0.53	0.53	0.53
Risk Management	0.23	0.23	0.23	0.23	0.23
Joint Dispatch	3.35	3.35	3.35	3.35	3.35
Records Management	2.40	-	-	-	-
<b><i>Total Part Time</i></b>	<b>8.15</b>	<b>6.00</b>	<b>6.00</b>	<b>5.75</b>	<b>5.75</b>
<b><i>Total Full Time Equivalentents</i></b>	<b>55.15</b>	<b>50.00</b>	<b>50.00</b>	<b>49.75</b>	<b>48.75</b>

## Village Manager's Office

---

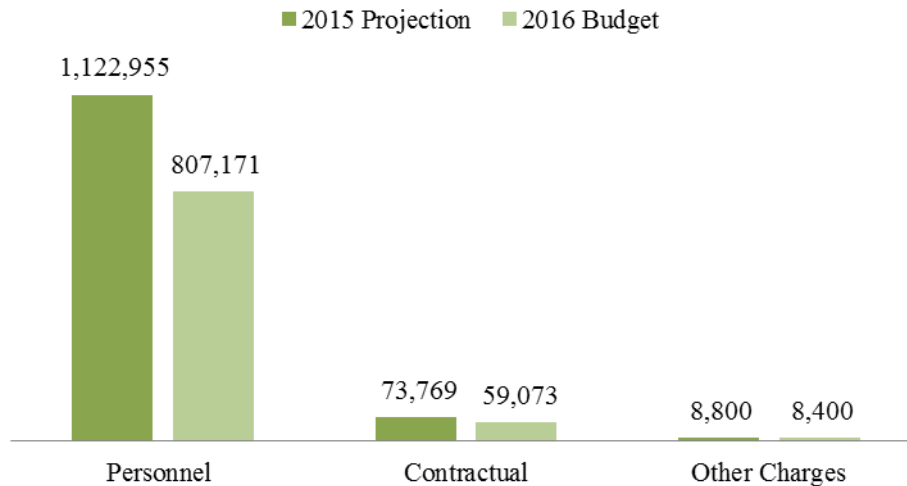
The Village Manager is the Chief Administrative Officer of the Village of Glenview and is responsible for implementing policies established by the Village Board. All departments are under the administrative authority of the Village Manager. The Village Manager's Office oversees the day to day operations and functions performed include: special events permitting, website management, Freedom of Information Act request processing, coordination and development of Village Board packets, and customer service for residents with questions regarding Village service issues.

### ***2015 Accomplishments***

- ✓ Coordinated the Municipal Center budget and schedule; the building addition was completed in spring 2015 and the remaining rehab and transition of all Village Hall employees was completed in early December 2015
- ✓ Completed full equipment redundancy between North and South Dispatch Centers
- ✓ Extended the Grayslake Police Dispatch agreement for 7 years
- ✓ Released a Request for Proposal (RFP) for crossing guard services and entered into a contract in June 2015
- ✓ Implemented a Voluntary Separation Program (VSP)

### ***Expenditure Analysis***

- The 2015 Projection for Personnel expenditures includes costs related to the VSP; the 2016 budget includes a decrease of one full-time position due to attrition.



**Village Manager's Office**

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	1,025,912	885,502	919,004	1,122,955	807,171
Contractual	64,480	27,869	76,219	73,769	59,073
Commodities	-	-	-	-	-
Other Charges	10,187	8,800	8,800	8,800	8,400
Capital Outlay					
<b>Total Operating Expenditures</b>	<b>1,100,579</b>	<b>922,171</b>	<b>1,004,023</b>	<b>1,205,524</b>	<b>874,644</b>
<b>Total Expenditures</b>	<b>1,100,579</b>	<b>922,171</b>	<b>1,004,023</b>	<b>1,205,524</b>	<b>874,644</b>
<b>Funding Sources</b>					
Corporate Fund	1,016,639	836,335	918,187	1,120,287	784,324
Special Tax Allocation Fund	63,953	65,564	65,564	65,522	69,853
Wholesale Water Fund	19,987	20,272	20,272	19,714	20,467
<b>Total Funds Sources</b>	<b>1,100,579</b>	<b>922,171</b>	<b>1,004,023</b>	<b>1,205,524</b>	<b>874,644</b>
<b>Full Time Positions</b>					
Village Manager	1.00	1.00	1.00	1.00	1.00
Deputy Village Manager	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	-
Executive Assistant	1.00	1.00	1.00	1.00	1.00
<b>Total Full Time</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>
<b>Part Time Positions</b>					
Village Manager	-	0.25	0.25	-	-
<b>Total Part Time</b>	<b>-</b>	<b>0.25</b>	<b>0.25</b>	<b>-</b>	<b>-</b>
<b>Total Full Time Equivalent</b>	<b>5.00</b>	<b>5.25</b>	<b>5.25</b>	<b>5.00</b>	<b>4.00</b>

## Communications

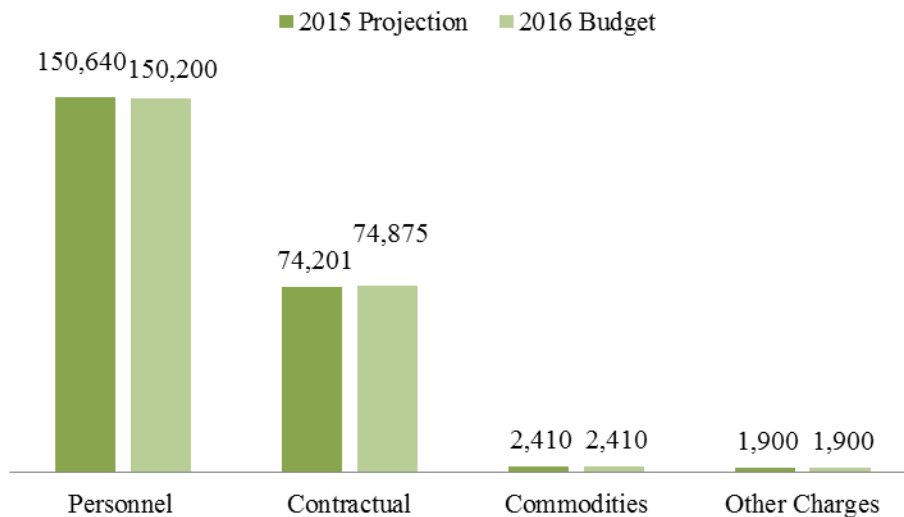
The Communications Division is responsible for managing media relations, the Village printed and emailed newsletters, the Village website and Glenview Television (GVTV). The printed Village newsletter is mailed to all residents 10 times during the year and e-Glenview is produced weekly on Fridays. Glenview TV staff and volunteers produce an average of 10 hours of original programming every week, including four live Village meetings a month. Glenview TV also provides coverage of special events such as the 4<sup>th</sup> of July Parade and annual veterans' parades. The volunteers of GVTV dedicate over 4,000 hours of their time annually.

### 2015 Accomplishments

- Assisted with development and communication of the 2015 Citizens Survey
- Created and produce with GVTV a 6-9 minute monthly news program, "Glenview Connection," that summarizes Village news and upcoming events
- Produced video and communications strategies for the Comprehensive Plan update process
- Refreshed "It's our Town, Please Slow Down" campaign with new logo and renewed publicity
- Transitioned GVTV operations seamlessly to the new Village Hall

### Expenditure Analysis

- There are no significant changes between the 2015 Projections and the 2016 Budget
- Contractual expenditures include the printing and mailing of the Glenview Village Report Newsletter



## Communications

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	146,639	146,949	149,134	150,640	150,200
Contractual	123,968	84,201	84,201	74,201	74,875
Commodities	1,325	2,410	2,410	2,410	2,410
Other Charges	275	1,900	1,900	1,900	1,900
<i>Total Operating Expenditures</i>	272,206	235,460	237,645	229,151	229,385
<b>Total Expenditures</b>	272,206	235,460	237,645	229,151	229,385
<b>Funding Sources</b>					
Corporate Fund	272,206	235,460	237,645	229,151	229,385
<b>Total Funds Sources</b>	272,206	235,460	237,645	229,151	229,385
<b>Full Time Positions</b>					
NA	-	-	-	-	-
<i>Total Full Time</i>	-	-	-	-	-
<b>Part Time Positions</b>					
Communications Manager	0.75	0.75	0.75	0.75	0.75
Cable TV Technician	0.90	0.90	0.90	0.90	0.90
<i>Total Part Time</i>	1.65	1.65	1.65	1.65	1.65
<b>Total Full Time Equivalent</b>	1.65	1.65	1.65	1.65	1.65



## *Human Resources Administration*

---

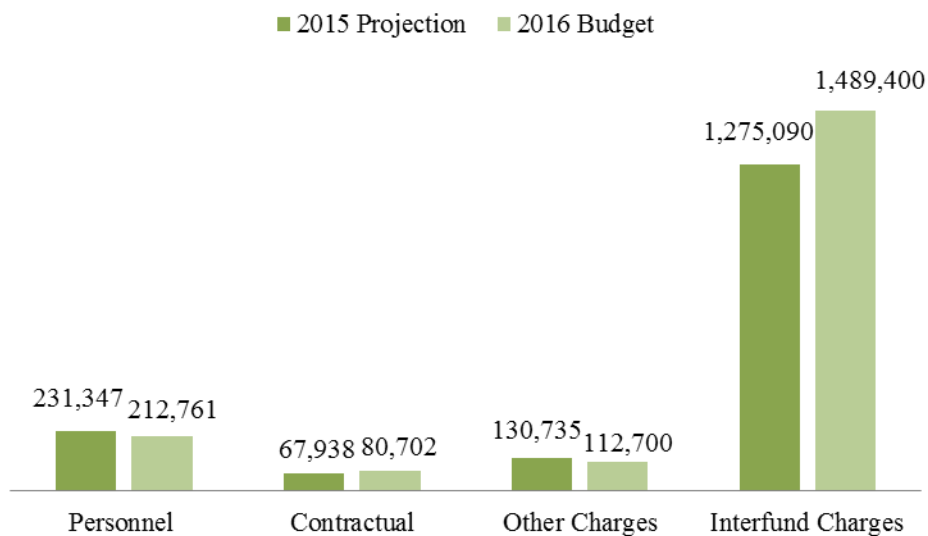
The Human Resources Division includes two subdivisions; Employee Benefits and Risk Management. The administrative arm of the division is responsible for coordinating personnel related activities. Areas of responsibility include employee recruitment and retention, implementation and interpretation of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

### ***2015 Accomplishments***

- Negotiated a multi-year contract with the fire union
- Established 2015 Firefighter/Paramedic (FFPM) eligibility lists
- Released a RFP for occupational health services in June 2015 and transitioned to a different provider
- Released a RFP for Crossing Guard Services, which was awarded to Andy Frain for the 2015-2016 school year
- Implemented a Voluntary Separation Program (VSP)
- Updated the Board of Fire and Police Commission rules and regulations
- Managed and supported several recruitments
- Completed compensation and classification analysis for several non-union positions
- Continued effort in transitioning hard copy personnel files to electronic files

### ***Expenditure Analysis***

- Personnel expenditures decreased slightly from the 2015 Projection to the 2016 Budget
- The 2016 Budget shows higher expenditures in Contractual expenditures due to costs associated with the recruitment of Telecommunicators
- Other Charges decreased in 2016 due to planned training programs
- The Interfund Charges are from the Insurance and Risk Fund. These charges represent the entire Corporate Fund portion for general liability, workers' compensation premiums and claims, and Risk Management operating expenditures



## Human Resource Administration

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	218,098	214,459	217,153	231,347	212,761
Contractual	73,550	41,051	41,051	67,938	80,702
Commodities	1,859	1,500	1,500	1,500	1,500
Other Charges	126,234	133,300	133,300	130,735	112,700
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	419,742	390,310	393,004	431,520	407,663
<i>Other Expenditures</i>					
Interfund Charges	1,340,527	1,275,090	1,275,090	1,275,090	1,489,400
<i>Total Other Expenditures</i>	1,340,527	1,275,090	1,275,090	1,275,090	1,489,400
<b>Total Expenditures</b>	<b>1,760,268</b>	<b>1,665,400</b>	<b>1,668,094</b>	<b>1,706,610</b>	<b>1,897,063</b>
<b>Funding Sources</b>					
Corporate Fund	1,760,268	1,665,400	1,668,094	1,706,610	1,897,063
<b>Total Funds Sources</b>	<b>1,760,268</b>	<b>1,665,400</b>	<b>1,668,094</b>	<b>1,706,610</b>	<b>1,897,063</b>
<b>Full Time Positions</b>					
Human Resources Director	0.70	0.70	0.70	0.70	0.70
Human Resources Specialist	0.70	0.70	0.70	0.70	0.70
<i>Total Full Time</i>	1.40	1.40	1.40	1.40	1.40
<b>Part Time Positions</b>					
Human Resources Assistant	0.53	0.53	0.53	0.53	0.53
<i>Total Part Time</i>	0.53	0.53	0.53	0.53	0.53
<b>Total Full Time Equivalent</b>	<b>1.93</b>	<b>1.93</b>	<b>1.93</b>	<b>1.93</b>	<b>1.93</b>

## *Employee Benefits*

---

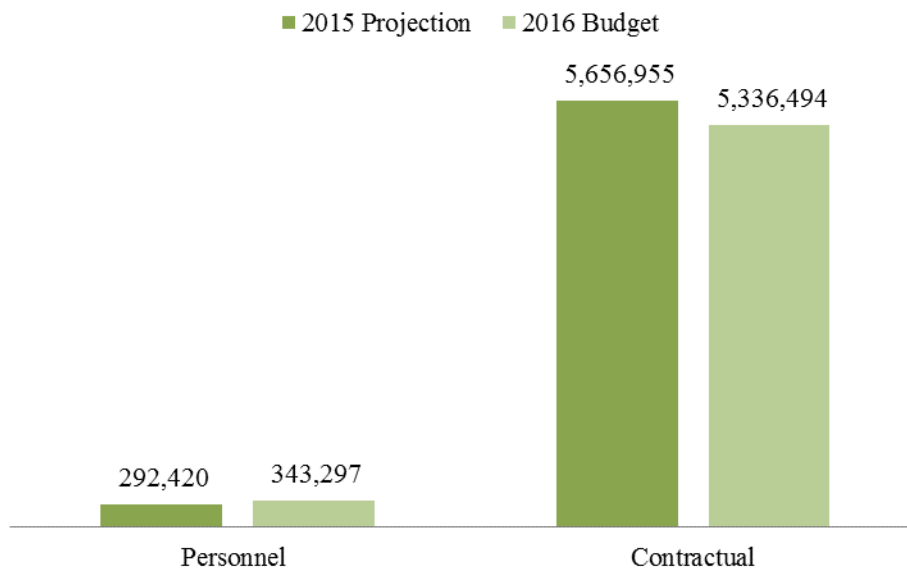
Employee Benefits is a subdivision of Human Resources. This subdivision is responsible for managing costs related to the personnel benefits provided by the Village. Such benefits include health, dental and life insurance, and the dental reimbursement and flex spending programs. Employee Benefits also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

### ***2015 Accomplishments***

- Continued the employee wellness program with a ten (10) week fitness challenge
- Successfully managed and supported the 2016 open enrollment process
- Developed reporting process to comply with the requirements of section 6055 and 6056 of the Affordable Care Act. Continued to monitor the impacts of the Affordable Care Act

### ***Expenditure Analysis***

- Personnel expenses are budgeted to be \$343,297 in 2016 for the Insurance Opt-Out program and the Dental Reimbursement program
- Health insurance premiums are projected to be \$5,315,494 in 2016, while the 2015 Projection is \$5,635,955, which is a 6% decrease, in part due to the reduction of 7 full-time positions in the 2016 budget
- Contractual expenditures also include claim administration for the dental reimbursement program, flexible spending and employee assistance program



## *Employee Benefits*

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	283,912	298,500	298,500	292,420	343,297
Contractual	5,438,333	5,674,955	5,674,955	5,656,955	5,336,494
Other Charges	77,755	-	-	-	-
<i>Total Operating Expenditures</i>	5,800,000	5,973,455	5,973,455	5,949,375	5,679,791
<b><i>Total Expenditures</i></b>	5,800,000	5,973,455	5,973,455	5,949,375	5,679,791
<b><i>Funding Sources</i></b>					
Insurance and Risk Fund	5,800,000	5,973,455	5,973,455	5,949,375	5,679,791
<b><i>Total Funds Sources</i></b>	5,800,000	5,973,455	5,973,455	5,949,375	5,679,791

## *Risk Management*

---

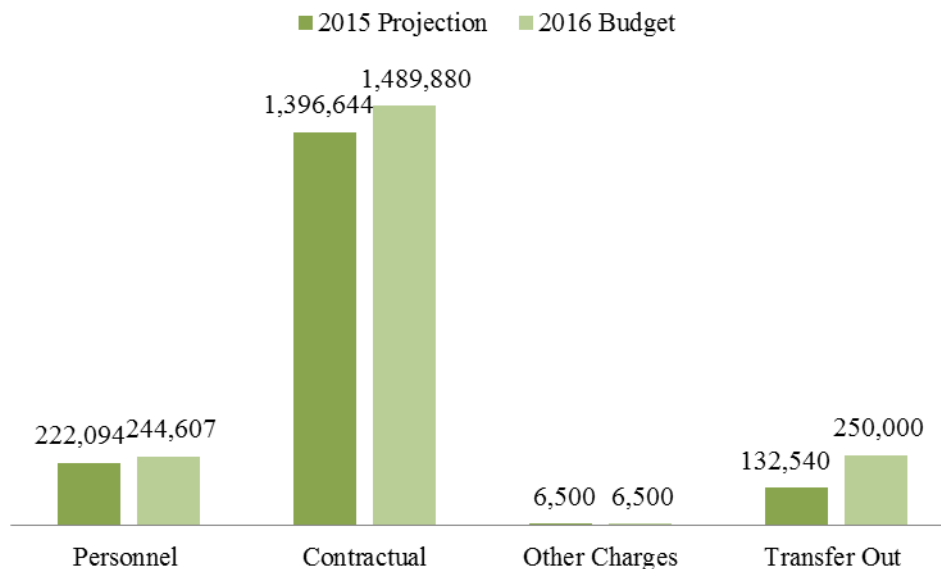
Risk Management is a subdivision of Human Resources. This subdivision is responsible for managing costs related to insurance liabilities. Such costs include insurance premiums, workers' compensation and general liability claims paid, claims liabilities, and third party administrator services. A portion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

### ***2015 Accomplishments***

- Released RFQ and RFP for insurance brokerage services and selected Arthur J. Gallagher as the village's broker
- Implemented a procedure for employee requests for light duty assignments
- Updated and presented the Village's Annual Risk Management Report to the Department Head team. The data in this report assists in targeting areas that need to be addressed through training or further analysis and investigation

### ***Expenditure Analysis***

- Contractual expenditures include insurance premiums and claim expenses. The 2015 Projections are based on actual experience and outstanding claims. The 2016 Budget is based on the actuary report that uses a 55% confidence interval
- Other Charges include funding for another injury prevention program



## Risk Management

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	308,549	226,772	226,772	222,094	244,607
Contractual	1,376,587	1,358,340	1,358,340	1,396,644	1,489,880
Other Charges	295	6,500	6,500	6,500	6,500
<b>Total Operating Expenditures</b>	<b>1,685,431</b>	<b>1,591,612</b>	<b>1,591,612</b>	<b>1,625,238</b>	<b>1,740,987</b>
<i>Other Expenditures</i>					
Transfer Out	1,403,670	132,540	132,540	132,540	250,000
<b>Total Other Expenditures</b>	<b>1,403,670</b>	<b>132,540</b>	<b>132,540</b>	<b>132,540</b>	<b>250,000</b>
<b>Total Expenditures</b>	<b>3,089,101</b>	<b>1,724,152</b>	<b>1,724,152</b>	<b>1,757,778</b>	<b>1,990,987</b>
<b>Funding Sources</b>					
Insurance and Risk Fund	3,089,101	1,724,152	1,724,152	1,757,778	1,990,987
<b>Total Funds Sources</b>	<b>3,089,101</b>	<b>1,724,152</b>	<b>1,724,152</b>	<b>1,757,778</b>	<b>1,990,987</b>
<b>Full Time Positions</b>					
Human Resources Director	0.30	0.30	0.30	0.30	0.30
Human Resources Specialist	0.30	0.30	0.30	0.30	0.30
<b>Total Full Time</b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>
<b>Part Time Positions</b>					
Human Resources Assistant	0.23	0.23	0.23	0.23	0.23
<b>Total Part Time</b>	<b>0.23</b>	<b>0.23</b>	<b>0.23</b>	<b>0.23</b>	<b>0.23</b>
<b>Total Full Time Equivalent</b>	<b>0.83</b>	<b>0.83</b>	<b>0.83</b>	<b>0.83</b>	<b>0.83</b>

## *Legal Services*

---

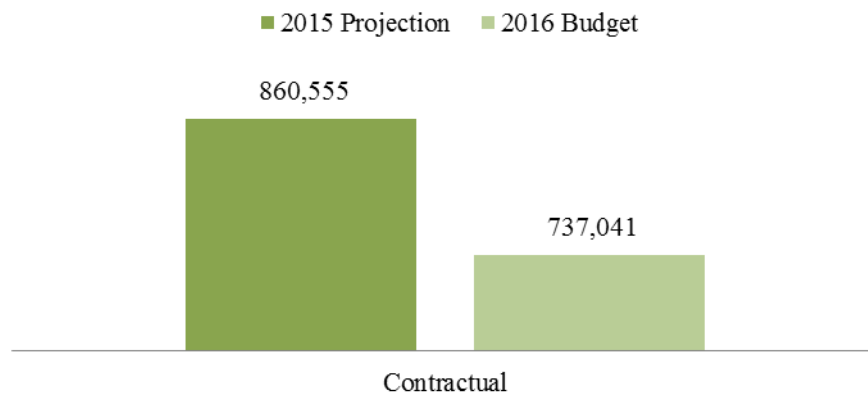
The Village of Glenview hires outside legal firms to represent the Village. The outside agencies are subject matter experts, readily available for use by the Village, and an efficient and effective use of the taxpayer's dollars. The main areas of concentration are labor union negotiations, labor matters, prosecution and general counsel. In 2011 the Village instituted an Administrative Adjudication Program. This program ensures expedient, independent and impartial adjudication of municipal ordinance violations that were previously heard only in the Cook County Circuit Court.

### ***2015 Accomplishments***

- Expanded Administrative Adjudication Program to include hearing of some police ordinance violations
- Negotiated Purchase and Sale Agreement for North Maine Utilities
- Negotiated and drafted agreements for the water meter replacement program
- Led an intergovernmental effort to enter into a tolling agreement with the Illinois Metropolitan Investment Fund ("IMET") to monitor recovery of lost funds from IMET's Convenience Fund

### ***Expenditure Analysis***

- Contractual expenditures are expected to decrease in 2016 with labor contract negotiations settled



*Legal Services*

---

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Contractual	883,089	734,425	897,843	860,555	737,041
<b><i>Total Operating Expenditures</i></b>	<b>883,089</b>	<b>734,425</b>	<b>897,843</b>	<b>860,555</b>	<b>737,041</b>
<b><i>Total Expenditures</i></b>					
<b>883,089      734,425      897,843      860,555      737,041</b>					
<b><i>Funding Sources</i></b>					
Corporate Fund	484,770	462,925	626,343	615,640	584,200
Special Tax Allocation Fund	104,570	79,000	79,000	79,000	22,216
Glenview Water Fund	2,546	16,500	16,500	16,500	16,500
Glenview Sanitary Fund	636	4,125	4,125	4,125	4,125
North Maine Water & Sewer Fund	18,743	56,875	56,875	-	-
Insurance and Risk Fund	271,824	115,000	115,000	145,290	110,000
<b><i>Total Funds Sources</i></b>	<b>883,089</b>	<b>734,425</b>	<b>897,843</b>	<b>860,555</b>	<b>737,041</b>



## *Joint Dispatch*

---

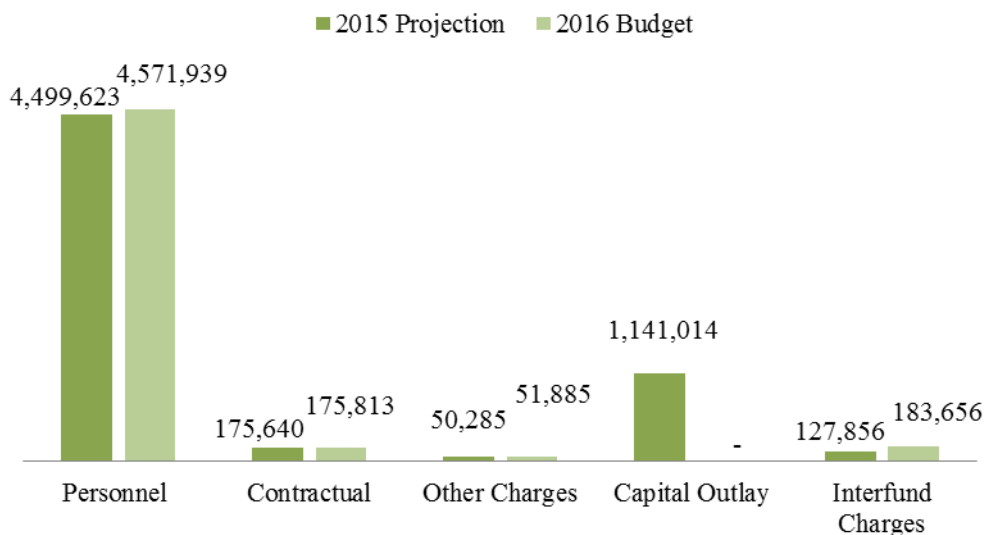
The Village of Glenview provides emergency and non-emergency dispatch services. In 2009, the Village began contracting its services to the Grayslake Police Department and then expanded services in 2010 to also include the Village of Hainesville. In 2012, the Village entered into contracts with the Villages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

### ***2015 Accomplishments***

- Completed full equipment redundancy and disaster recovery between the North (Highland Park) and South (Glenview) dispatch centers
- Entered into a seven-year extension agreement through April 2022 with the Village of Grayslake for police dispatch services
- Negotiated pricing and agreement with Motorola for transition of Glenview Police and Fire departments to the STARCOM state-wide radio network in early 2016

### ***Expenditure Analysis***

- There are no budgeted costs for Capital Outlay in 2016 as the improvements related to expanded Joint Dispatch services were completed in 2015
- The Interfund Charges are for reserving funds to replace the Joint Dispatch radio consoles, furniture workstations, and phone system when needed



**Joint Dispatch**

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	3,550,318	4,520,437	4,529,860	4,499,623	4,571,939
Contractual	89,011	125,547	149,017	175,640	175,813
Commodities	26,461	28,299	28,299	28,299	29,449
Other Charges	23,818	50,285	50,285	50,285	51,885
Capital Outlay	1,127,240	892,338	1,141,014	1,141,014	-
<b>Total Operating Expenditures</b>	<b>4,816,847</b>	<b>5,616,906</b>	<b>5,898,475</b>	<b>5,894,860</b>	<b>4,829,086</b>
<i>Other Expenditures</i>					
Interfund Charges	127,613	127,856	127,856	127,856	183,656
<b>Total Other Expenditures</b>	<b>127,613</b>	<b>127,856</b>	<b>127,856</b>	<b>127,856</b>	<b>183,656</b>
<b>Total Expenditures</b>	<b>4,944,460</b>	<b>5,744,762</b>	<b>6,026,331</b>	<b>6,022,716</b>	<b>5,012,742</b>
<b>Funding Sources</b>					
Corporate Fund	4,944,460	5,744,762	6,026,331	6,022,716	5,012,742
<b>Total Funds Sources</b>	<b>4,944,460</b>	<b>5,744,762</b>	<b>6,026,331</b>	<b>6,022,716</b>	<b>5,012,742</b>
<b>Full Time Positions</b>					
Director	1.00	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00	1.00
911 Shift Supervisor	5.00	5.00	5.00	5.00	5.00
Telecommunicator I	9.00	9.00	9.00	9.00	9.00
Telecommunicator II	21.00	21.00	21.00	21.00	21.00
<b>Total Full Time</b>	<b>37.00</b>	<b>37.00</b>	<b>37.00</b>	<b>37.00</b>	<b>37.00</b>
<b>Part Time Positions</b>					
Telecommunicator	3.35	3.35	3.35	3.35	3.35
<b>Total Part Time</b>	<b>3.35</b>	<b>3.35</b>	<b>3.35</b>	<b>3.35</b>	<b>3.35</b>
<b>Total Full Time Equivalent</b>	<b>40.35</b>	<b>40.35</b>	<b>40.35</b>	<b>40.35</b>	<b>40.35</b>

\* Telecommunicator I was hired pre 10/01/2011, Telecommunicator II was hired post 10/01/2011

## *Records Management*

---

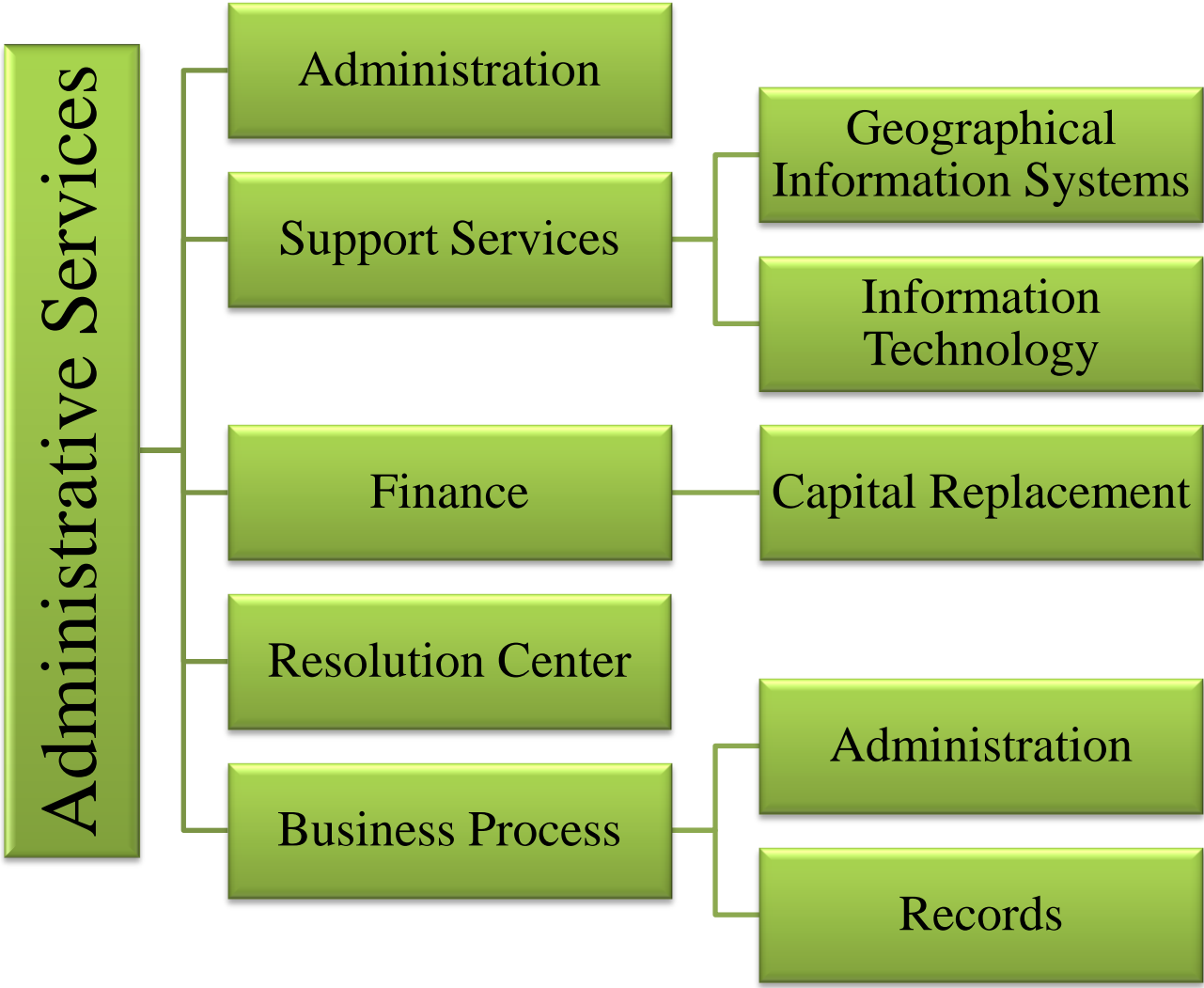
During 2014, the Records Management division in the Village Manager's Office was renamed as Business Process – Records and was moved to the Administrative Services Department. The budget for Records Management can be found in the Administrative Services Department effective January 1, 2015.

The 2014 Actual for the former Records Management division in the Village Manager's Office can be found on the next page. The 2016 Budget can be found in the Administrative Services Department budget beginning on page 187 of this budget book.

## *Records Management*

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	334,351	-	-	-	-
Contractual	156	-	-	-	-
Commodities	1,249	-	-	-	-
Other Charges	1,751	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	337,507	-	-	-	-
<b><i>Total Expenditures</i></b>	337,507	-	-	-	-
<b><i>Funding Sources</i></b>					
Corporate Fund	337,507	-	-	-	-
<b><i>Total Funds Sources</i></b>	337,507	-	-	-	-
<b><i>Full Time Positions</i></b>					
Public Safety Support Services Manager	1.00	-	-	-	-
Customer Service Coordinator	1.00	-	-	-	-
Administrative Coordinator	1.00	-	-	-	-
<i>Total Full Time</i>	3.00	-	-	-	-
<b><i>Part Time Positions</i></b>					
Customer Service Representative	2.40	-	-	-	-
<i>Total Part Time</i>	2.40	-	-	-	-
<b><i>Total Full Time Equivalent</i></b>	5.40	-	-	-	-

\* The Records Management division was moved to the Administrative Services Department, effective 1-1-2015



## *Administrative Services Department Summary*

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

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	1,472,953	1,979,935	2,007,462	2,075,111	1,810,807
Contractual	3,447,454	3,425,192	3,603,916	4,077,509	3,823,830
Commodities	225,708	251,690	344,697	319,554	380,573
Other Charges	38,899	54,905	54,847	55,057	49,325
Capital Outlay	1,537,400	2,457,087	2,391,407	2,381,407	2,366,632
<b><i>Total Operating Expenditures</i></b>	<b>6,722,414</b>	<b>8,168,809</b>	<b>8,402,329</b>	<b>8,908,639</b>	<b>8,431,167</b>
<i>Other Expenditures</i>					
Interfund Charges	233,487	271,782	271,782	271,782	381,267
<b><i>Total Other Expenditures</i></b>	<b>233,487</b>	<b>271,782</b>	<b>271,782</b>	<b>271,782</b>	<b>381,267</b>
<b><i>Total Expenditures</i></b>	<b>6,955,901</b>	<b>8,440,591</b>	<b>8,674,111</b>	<b>9,180,421</b>	<b>8,812,434</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	4,306,070	4,916,602	5,145,550	5,730,499	5,408,530
Waukegan/Golf TIF Fund	-	-	-	-	11,946
Special Tax Allocation Fund	134,964	142,163	142,163	143,946	140,722
Glenview Water Fund	438,416	456,020	456,020	490,277	527,114
Glenview Sanitary Fund	14,314	14,604	14,604	17,016	15,834
Wholesale Water Fund	10,773	11,413	11,413	11,911	14,314
Commuter Parking Fund	6,240	-	-	7,680	7,680
North Maine Water & Sewer Fund	339,148	282,278	282,278	191,582	134,700
Capital Equipment Replacement Fund	1,705,977	2,617,511	2,622,083	2,587,511	2,551,594
<b><i>Total Funds Sources</i></b>	<b>6,955,901</b>	<b>8,440,591</b>	<b>8,674,111</b>	<b>9,180,421</b>	<b>8,812,434</b>
<b><u><i>Personnel Budget by Division</i></u></b>					
<b><i>Full Time Positions</i></b>					
Administration	3.35	2.35	2.35	2.35	2.35
GIS and CADD	1.00	1.00	1.00	1.00	1.00
Finance	1.65	1.65	1.65	1.65	1.65
Resolution Center	6.63	6.63	6.63	4.63	4.63
Business Process - Administration	-	2.00	2.00	2.00	2.00
Business Process - Records	-	2.00	2.00	2.00	2.00
<b><i>Total Full Time</i></b>	<b>12.63</b>	<b>15.63</b>	<b>15.63</b>	<b>13.63</b>	<b>13.63</b>
<b><i>Part Time Positions</i></b>					
Administration	-	-	-	-	-
GIS and CADD	-	-	-	-	-
Finance	-	-	-	-	-
Resolution Center	0.75	0.75	0.75	0.30	0.30
Business Process - Records	-	2.40	2.40	2.40	2.40
<b><i>Total Part Time</i></b>	<b>0.75</b>	<b>3.15</b>	<b>3.15</b>	<b>2.70</b>	<b>2.70</b>
<b><i>Total Full Time Equivalents</i></b>	<b>13.38</b>	<b>18.78</b>	<b>18.78</b>	<b>16.33</b>	<b>16.33</b>

## *Administration*

---

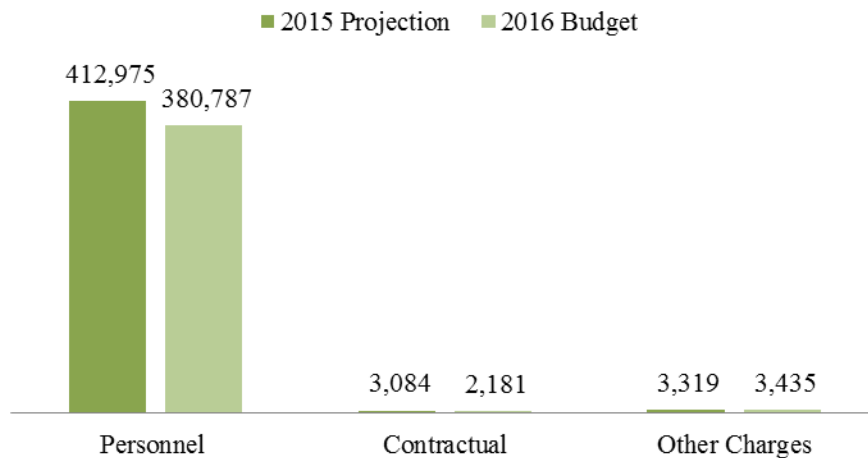
The executive function of the Administrative Services Department includes two full-time positions, the Director and Deputy Director and thirty-two point five percent of the Administrative Services Manager position. This office oversees activities of the divisions and provides project management support.

### ***2015 Accomplishments***

- Administrative Services staff led the project team that conducted the sale of North Maine Utilities which closed on April 30<sup>th</sup> with a total sales price of \$22M

### ***Expenditure Analysis***

- The 2016 budget for personnel is lower than 2015 due in part to a reduction in the Allocation of the Administrative Services Manager
- Contractual expenditures include dues and memberships, and printing
- Other Charges include funding for training



## *Administration*

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	399,827	361,376	376,117	412,975	380,787
Contractual	2,353	3,084	3,084	3,084	2,181
Other Charges	7,785	3,150	3,150	3,319	3,435
<b><i>Total Operating Expenditures</i></b>	<b>409,964</b>	<b>367,610</b>	<b>382,351</b>	<b>419,378</b>	<b>386,403</b>
<b><i>Total Expenditures</i></b>	<b>409,964</b>	<b>367,610</b>	<b>382,351</b>	<b>419,378</b>	<b>386,403</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	379,070	335,356	350,097	387,143	353,493
Glenview Water Fund	20,596	21,502	21,502	28,677	32,910
North Maine Water & Sewer Fund	10,298	10,752	10,752	3,558	-
<b><i>Total Funds Sources</i></b>	<b>409,964</b>	<b>367,610</b>	<b>382,351</b>	<b>419,378</b>	<b>386,403</b>
<b><u><i>Personnel Budget by Position</i></u></b>					
<b><i>Full Time</i></b>					
Director of Administrative Services	1.00	1.00	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00	1.00	1.00
Senior Financial Manager	0.35	0.35	0.35	0.35	0.33
Management Analyst	1.00	-	-	-	-
<b><i>Total Full Time</i></b>	<b>3.35</b>	<b>2.35</b>	<b>2.35</b>	<b>2.35</b>	<b>2.33</b>
<b><i>Part Time</i></b>					
NA	-	-	-	-	-
<b><i>Total Part Time</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total Full Time Equivalent</i></b>	<b>3.35</b>	<b>2.35</b>	<b>2.35</b>	<b>2.35</b>	<b>2.33</b>

\* A Management Analyst position was moved from Admin to Business Process effective 1/1/15  
 For 2016, the portion of the Senior Financial Manager's salary was moved to the Finance Division



## Geographic Information Systems (GIS)

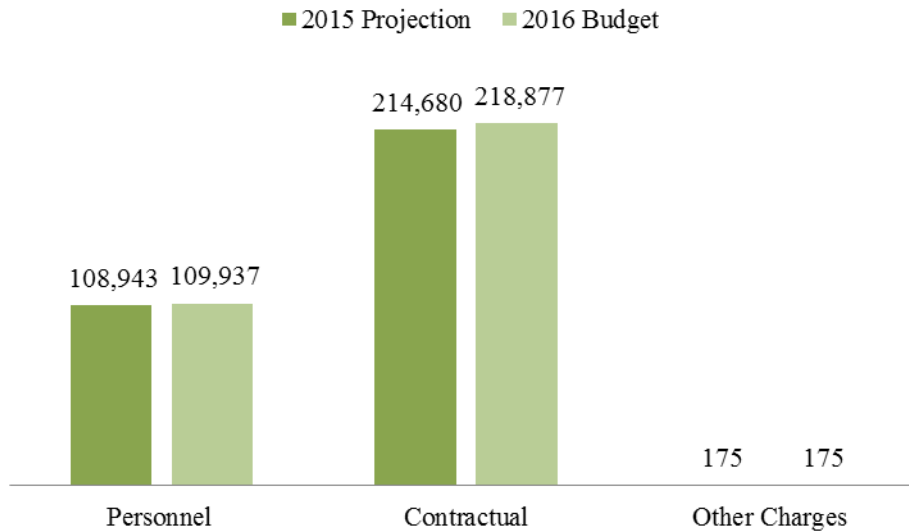
The Village of Glenview is a member of the GIS Consortium which selects a vendor to provide GIS services to its members. The GIS program supports mandated municipal mapping, data maintenance, analysis, and public interactive search and map tools. The GIS program also supports address update for Village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

### 2015 Accomplishments

- GIS deployed 3 mobile applications for conducting and recording utility maintenance activities in the field and supported the street and address data builds for new Joint Dispatch partners
- Updated recreational areas to include trail markers in forest preserves, structures, golf course green and tees, emergency call boxes, rail markers, mile markers, on/off ramps to the interstates, and overpasses

### Expenditure Analysis

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



**Geographic Information Systems (GIS)**

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	111,795	113,555	113,555	108,943	109,937
Contractual	208,511	214,961	214,961	214,680	218,877
Other Charges	-	175	175	175	175
<b>Total Operating Expenditures</b>	<b>320,306</b>	<b>328,691</b>	<b>328,691</b>	<b>323,798</b>	<b>328,989</b>
<b>Total Expenditures</b>	<b>320,306</b>	<b>328,691</b>	<b>328,691</b>	<b>323,798</b>	<b>328,989</b>
<b>Funding Sources</b>					
Corporate Fund	287,563	295,461	295,461	290,712	297,751
Special Tax Allocation Fund	6,756	6,978	6,978	6,861	7,100
Glenview Water Fund	16,912	16,963	16,963	22,142	23,046
Glenview Sanitary Fund	1,039	1,074	1,074	1,056	1,092
North Maine Water & Sewer Fund	8,037	8,215	8,215	3,028	-
<b>Total Funds Sources</b>	<b>320,306</b>	<b>328,691</b>	<b>328,691</b>	<b>323,798</b>	<b>328,989</b>
<b>Personnel Budget by Position</b>					
<b>Full Time</b>					
CADD/GIS Technician	1.00	1.00	1.00	1.00	1.00
<b>Total Full Time</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Part Time</b>					
NA	-	-	-	-	-
<b>Total Part Time</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Time Equivalents</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## *Information Technology*

---

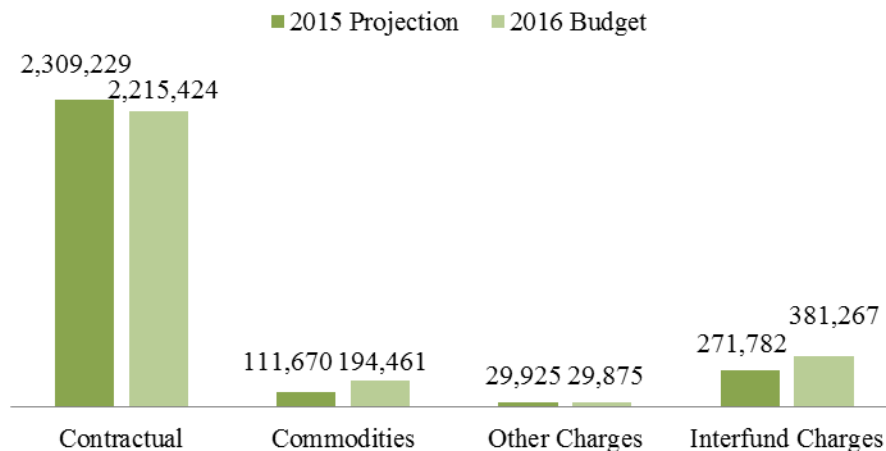
The Information Technology services are currently provided by an outside contractor. The contractor supports user administration, data center services, network and backup services, vendor contract management, and application support for the Village’s New World public safety software application, the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

### ***2015 Accomplishments***

- IT supported the set up and staff moves for the Joint Dispatch secondary site
- IT completed a new network communications design and implementation for the joint Police/Village Hall facility
- IT completed the new layout, design and deployment of the internal Sharepoint site
- IT has completed testing and deployment of mobile devices for Public Works

### ***Expenditure Analysis***

- Contractual expenditures are projected to decrease somewhat in 2016 due to contract restructuring
- Other Charges increased for enterprise system training, specifically for Tyler Technologies and New World
- Interfund Charges include expenditures for future replacement of information technology equipment



## Information Technology

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Contractual	1,958,623	1,862,179	2,041,533	2,309,229	2,215,424
Commodities	72,592	89,486	112,183	111,670	194,461
Other Charges	8,227	29,925	29,925	29,925	29,875
<b>Total Operating Expenditures</b>	<b>2,039,442</b>	<b>1,981,590</b>	<b>2,183,641</b>	<b>2,450,824</b>	<b>2,439,760</b>
<i>Other Expenditures</i>					
Interfund Charges	233,487	271,782	271,782	271,782	381,267
<b>Total Other Expenditures</b>	<b>233,487</b>	<b>271,782</b>	<b>271,782</b>	<b>271,782</b>	<b>381,267</b>
<b>Total Expenditures</b>	<b>2,272,929</b>	<b>2,253,372</b>	<b>2,455,423</b>	<b>2,722,606</b>	<b>2,821,027</b>
<b>Funding Sources</b>					
Corporate Fund	2,116,897	2,089,256	2,290,677	2,558,626	2,625,011
Special Tax Allocation Fund	51,270	57,234	57,234	57,459	51,424
Glenview Water Fund	61,003	66,841	67,471	71,479	123,028
Glenview Sanitary Fund	8,828	8,970	8,970	11,153	9,684
Wholesale Water Fund	1,880	2,295	2,295	2,295	4,200
Commuter Parking Fund	6,240	-	-	7,680	7,680
North Maine Water & Sewer Fund	26,812	28,776	28,776	13,914	-
<b>Total Funds Sources</b>	<b>2,272,929</b>	<b>2,253,372</b>	<b>2,455,423</b>	<b>2,722,606</b>	<b>2,821,027</b>

## *Finance*

---

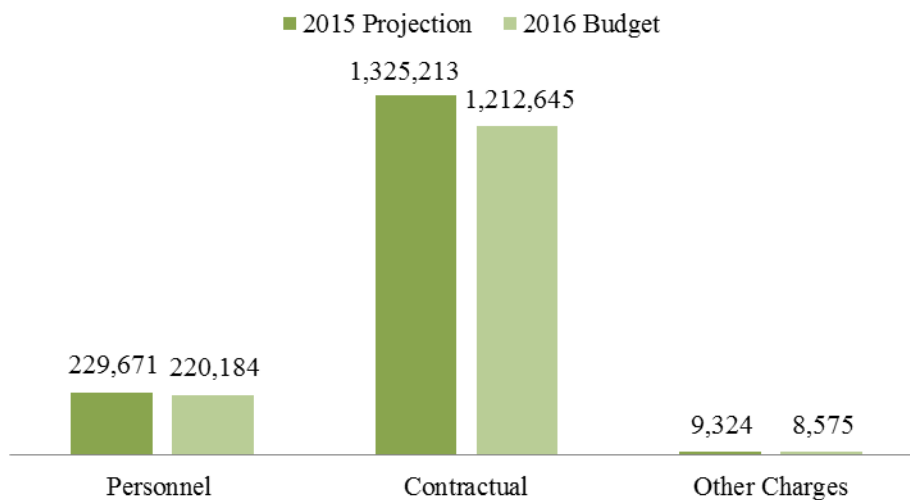
The Finance Division of the Administrative Services Department is responsible for all financial reporting and accounting functions for the Village. Areas of responsibility include budget, audit, payroll, purchasing, debt management, accounting and financial reporting. Upon the closure of the fiscal year, the Finance Division is responsible for the coordination of the audit process and preparation of the Comprehensive Annual Financial Report (CAFR). The Finance Division also manages the budget process and develops priorities based on the goals of the Village Board.

### ***2015 Accomplishments***

- Received an unqualified “clean” audit opinion for the Village for FY 2014
- Submitted and received the Government Finance Officers Association annual Certificate of Achievement for Excellence in Financial Reporting Award for year ending December 31, 2014
- Submitted and received the Government Finance Officers Association annual Distinguished Budget Presentation Award for FY 2015
- Finance has completed implementation of GASB 67 for pension reporting with the FY 2014 CAFR and partnered with the Manager’s Office and the Police and Fire Pension Fund Boards to develop a pension funding policy
- Prepared capital and investment options for the North Maine Utility sale proceeds
- Partnered with the Manager’s Office and Public Works to execute a contract and a bank loan for a water meter replacement program

### ***Expenditure Analysis***

- Contractual expenditures include services for accounting, accounts receivable, accounts payable, financial reporting and other financial support. Expenditures include additional support for the Capital Improvement Program (“CIP”), to manage fixed assets and grants, and contract for independent actuarial support for the implementation of GASB 67 and GASB 68



*Finance*

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	230,418	212,223	212,223	229,671	220,184
Contractual	1,071,651	1,119,040	1,113,005	1,325,213	1,212,645
Other Charges	7,127	9,350	9,350	9,324	8,575
<b><i>Total Operating Expenditures</i></b>	<b>1,309,196</b>	<b>1,340,613</b>	<b>1,334,578</b>	<b>1,564,208</b>	<b>1,441,404</b>
<b><i>Total Expenditures</i></b>	<b>1,309,196</b>	<b>1,340,613</b>	<b>1,334,578</b>	<b>1,564,208</b>	<b>1,441,404</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	1,088,188	1,184,379	1,178,344	1,405,551	1,145,671
Waukegan/Golf TIF Fund	-	-	-	-	11,946
Special Tax Allocation Fund	76,939	77,951	77,951	79,626	82,198
Glenview Water Fund	45,440	47,829	47,829	49,816	51,717
Glenview Sanitary Fund	4,447	4,560	4,560	4,808	5,058
Wholesale Water Fund	8,893	9,118	9,118	9,616	10,114
North Maine Water & Sewer Fund	85,290	16,776	16,776	14,790	134,700
<b><i>Total Funds Sources</i></b>	<b>1,309,196</b>	<b>1,340,613</b>	<b>1,334,578</b>	<b>1,564,208</b>	<b>1,441,404</b>
<b><i>Personnel Budget by Position</i></b>					
<b><i>Full Time</i></b>					
Purchasing Manager	1.00	1.00	1.00	1.00	1.00
Senior Financial Manager	0.65	0.65	0.65	0.65	0.68
<b><i>Total Full Time</i></b>	<b>1.65</b>	<b>1.65</b>	<b>1.65</b>	<b>1.65</b>	<b>1.68</b>
<b><i>Part Time</i></b>					
NA	-	-	-	-	-
<b><i>Total Part Time</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total Full Time Equivalent</i></b>	<b>1.65</b>	<b>1.65</b>	<b>1.65</b>	<b>1.65</b>	<b>1.68</b>

\* For 2016, the a portion of the Senior Financial Manager's salary was moved from the Administration Division

## Capital Replacement

---

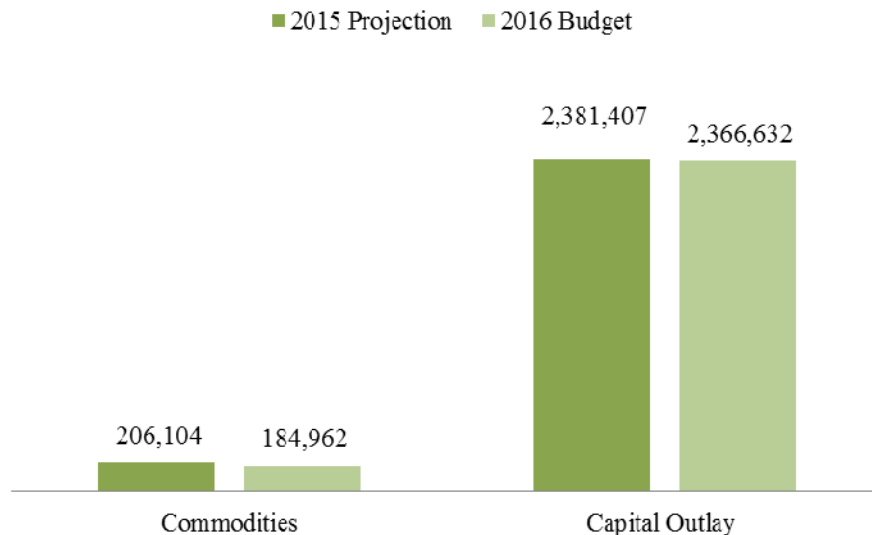
The Capital Equipment Replacement Fund (CERF) is an internal service fund that reserves funds for the future replacement of vehicles, equipment, and information technology equipment. In addition to the management of CERF, staff analyzes the additions and reductions made to capital assets on an annual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

### 2015 Accomplishments

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

### Expenditure Analysis

- Commodity expenditures include replacement of information technology equipment such as workstation components and copiers
- The 2016 Capital Outlay expenditures include an ambulance and engine for the Fire Department, six squad cars for the Police Department and nine trucks for the Public Works Department, vehicle outfitting, and upgrade of the Public Works SCADA system



## *Capital Replacement*

	Fiscal Year 2014	Fiscal Year 2015			Fiscal Year 2016
	Actual	Original Budget	Revised Budget	Projected Actual	Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Commodities	153,115	160,424	230,676	206,104	184,962
Other Charges	15,461	-	-	-	-
Capital Outlay	1,537,400	2,457,087	2,391,407	2,381,407	2,366,632
<i>Total Operating Expenditures</i>	1,705,977	2,617,511	2,622,083	2,587,511	2,551,594
<b><i>Total Expenditures</i></b>	1,705,977	2,617,511	2,622,083	2,587,511	2,551,594
<b><i>Funding Sources</i></b>					
Capital Equipment Replacement Fund	1,705,977	2,617,511	2,622,083	2,587,511	2,551,594
<b><i>Total Funds Sources</i></b>	1,705,977	2,617,511	2,622,083	2,587,511	2,551,594



## *Resolution Center*

---

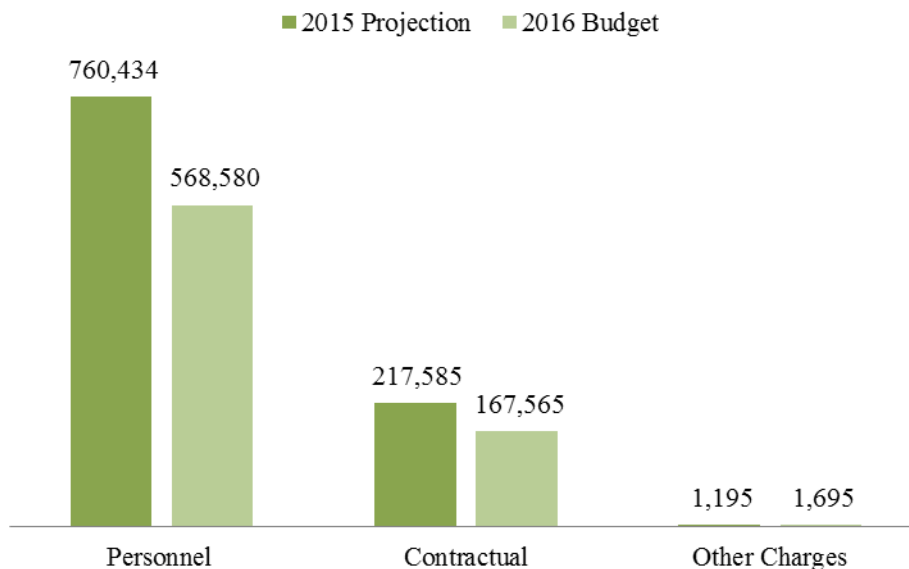
The Resolution Center is a convenient and efficient way for citizens to contact the Village for questions and service requests. This Resolution Center is organized to centralize the call taking and response function for the administrative, public works, community development, and finance general service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

### ***2015 Accomplishments***

- Completed and met the PCI compliance regulations for agencies that accept credit cards
- Transitioned the billing and meter systems to Aqua Illinois with the sale of North Maine Utility
- Worked with interdepartmental team to select automated metering infrastructure and an implementation vendor, establish and track water meter replacement policies, and ensure meter appointments are scheduled
- Managed the 2015 outdoor dining permit process and 2015 business license renewal process.
- Began process for document destruction and document organization in preparation for the Village Hall move to the Police Department.

### ***Expenditure Analysis***

- The 2015 Projections for personnel include payments made for the Voluntary Separation Program. The 2016 Budget includes a reduction of 2 full-time personnel and 1 part-time personnel due to attrition
- Contractual expenditures include utility billing printing services, postage for utility bills, and meter reading which will see a decrease in 2016 due to the sale of the North Maine Utility. Part-time contractual services were added to bring staffing levels back to minimum
- Other Charges includes funding for staff training



**Resolution Center**

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	730,913	761,597	765,644	760,434	568,580
Contractual	206,316	218,215	223,620	217,585	167,565
Commodities	-	-	-	-	-
Other Charges	300	1,195	1,195	1,195	1,695
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>937,529</b>	<b>981,007</b>	<b>990,459</b>	<b>979,214</b>	<b>737,840</b>
<b>Total Expenditures</b>	<b>937,529</b>	<b>981,007</b>	<b>990,459</b>	<b>979,214</b>	<b>737,840</b>
<b>Funding Sources</b>					
Corporate Fund	434,351	460,363	470,445	504,761	441,427
Glenview Water Fund	294,466	302,885	302,255	318,163	296,413
North Maine Water & Sewer Fund	208,712	217,759	217,759	156,291	-
<b>Total Funds Sources</b>	<b>937,529</b>	<b>981,007</b>	<b>990,459</b>	<b>979,214</b>	<b>737,840</b>
<b>Personnel Budget by Position</b>					
<i>Full Time</i>					
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	5.63	5.63	5.63	3.63	3.63
<b>Total Full Time</b>	<b>6.63</b>	<b>6.63</b>	<b>6.63</b>	<b>4.63</b>	<b>4.63</b>
<i>Part Time</i>					
Customer Service Representative	0.75	0.75	0.75	0.30	0.30
<b>Total Part Time</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.30</b>	<b>0.30</b>
<b>Total Full Time Equivalents</b>	<b>7.38</b>	<b>7.38</b>	<b>7.38</b>	<b>4.93</b>	<b>4.93</b>

\* During 2015, the department was reduced by 2 Customer Service Representatives; 1 due to the sale of the North Maine Utility and 1 due to the Voluntary Separation Program offered by the Village. Also, .65 FTE Part Time Customer

## *Business Process - Administration*

---

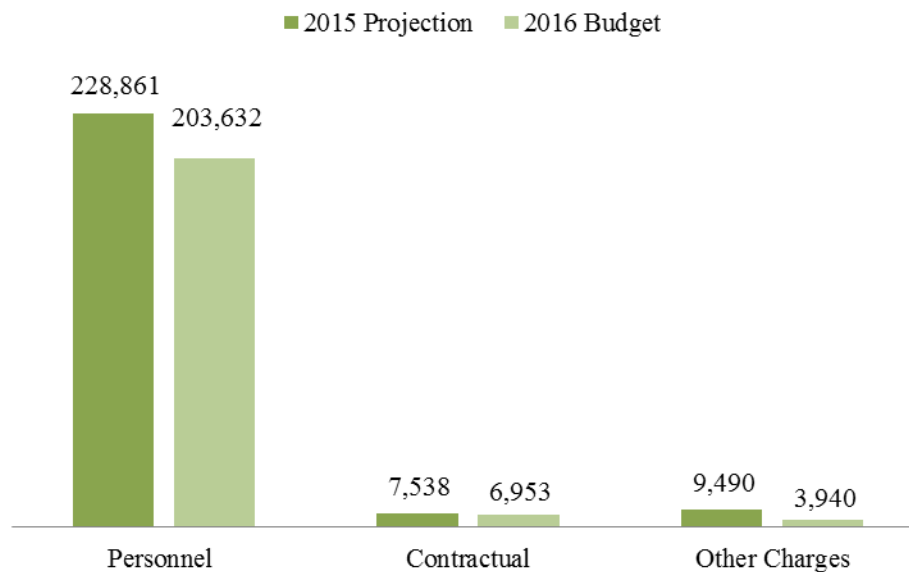
The Business Process Administration Division of the Administrative Services Department is responsible for evaluating and implementing business process efficiencies and document management initiatives throughout the Village.

### ***2015 Accomplishments***

- The Division has taken the leadership role in guiding development of content for the new Employee Information Center site
- The Division coordinated a phased staff move to the New Village Hall
- The Division created and trained permit clerks on a new inspections scheduling process
- Acquired licenses and began creation of internal training videos
- Supported network file migration and archival

### ***Expenditure Analysis***

- For 2015, resources for staff are accounted for in the Administrative Services budget



**Business Process - Administration**

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	-	207,924	210,561	228,861	203,632
Contractual	-	7,538	7,335	7,538	6,953
Commodities	-	680	327	680	550
Other Charges	-	9,480	9,480	9,490	3,940
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	-	225,622	227,703	246,569	215,075
<b>Total Expenditures</b>	-	225,622	227,703	246,569	215,075
<b>Funding Sources</b>					
Corporate Fund	-	225,622	227,703	246,569	215,075
<b>Total Funds Sources</b>	-	225,622	227,703	246,569	215,075
<b>Full Time Positions</b>					
Business Process Manager	-	1.00	1.00	1.00	1.00
Management Analyst	-	1.00	1.00	1.00	1.00
<b>Total Full Time</b>	-	2.00	2.00	2.00	2.00
<b>Part Time Positions</b>					
NA	-	-	-	-	-
<b>Total Part Time</b>	-	-	-	-	-
<b>Total Full Time Equivalent</b>	-	2.00	2.00	2.00	2.00

\* Business Process - Administration became a new division in the Administrative Services Department effective 1/1/15

## *Business Process - Records*

---

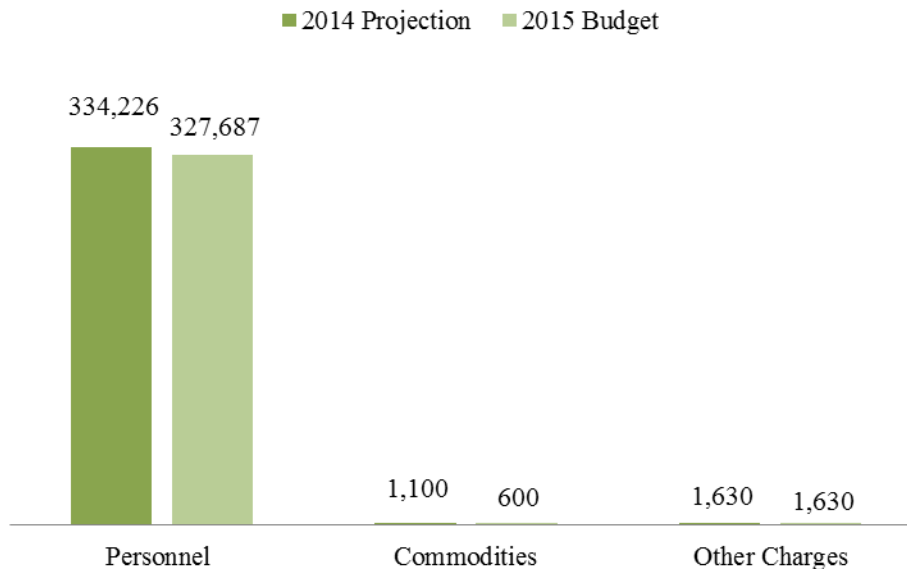
The Business Process Records Division of the Administrative Services Department is responsible for the management of all case reports, arrest reports, tickets, payments of judgments, liquor licensing, and court communications for the Police Department. Additionally, the records division answers all non-emergency lines for the Police and Fire departments during normal business hours, and acts as the primary point of contact for any citizen visiting the Police Department either for police business, or to utilize one of the public meeting rooms within the Police facility. Some of the Customer Service Representative's responsibilities are: accepting payments for tickets, certain licenses and permits, processing and filing all reports from the Police Department, and fulfillment of subpoenas, FOIA requests, and criminal background requests from other law enforcement agencies.

### ***2015 Accomplishments***

- Completed routine record-keeping functions of the Police Department
- Implemented standard Police lobby video monitoring system
- Participated in selection of new crash reporting software
- Update public forms to the new Sharepoint format

### ***Expenditure Analysis***

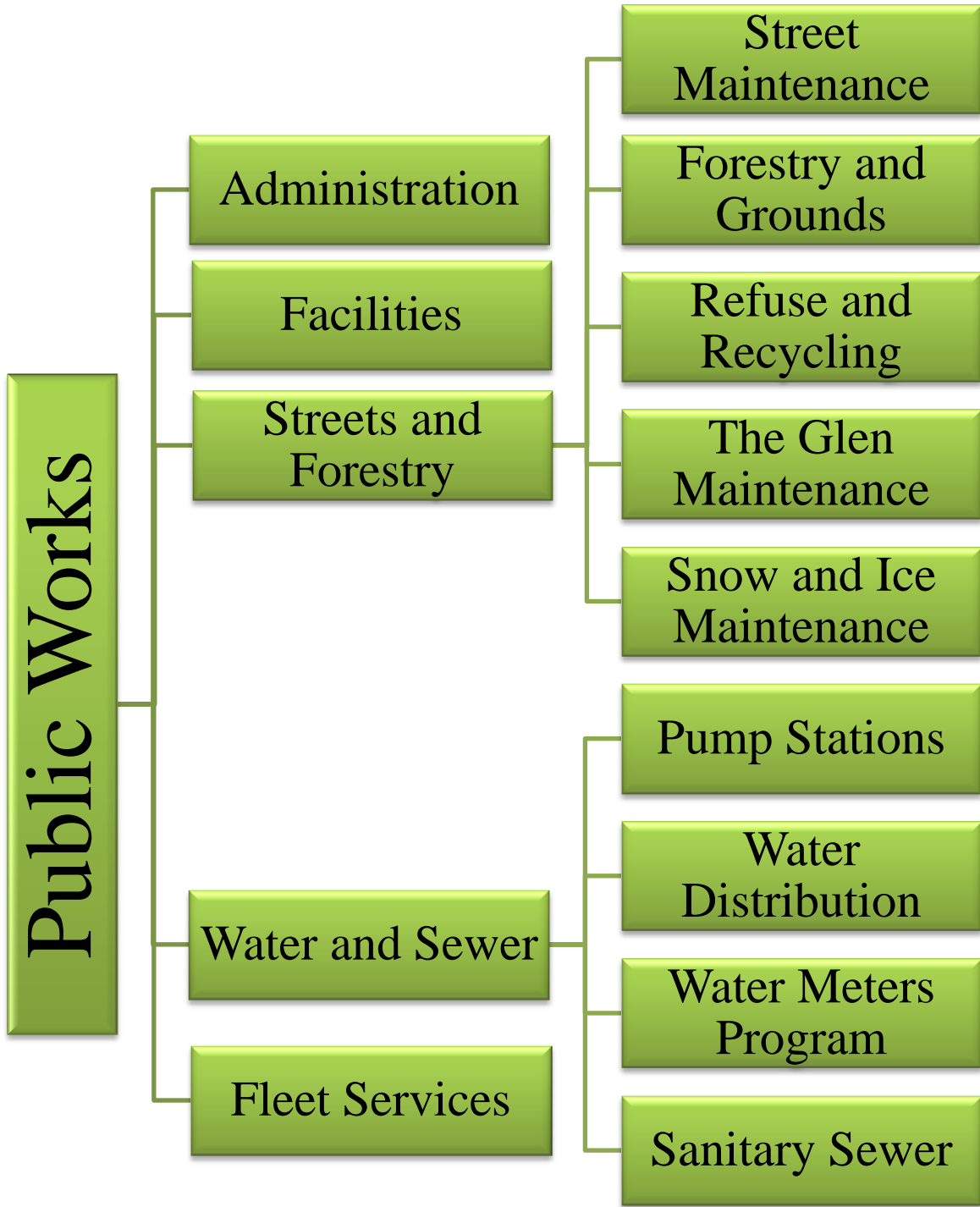
- Current staffing of the division includes two full-time administrative staff and four (4) part-time Customer Service Representatives



***Business Process - Records***

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	-	323,260	329,363	334,226	327,687
Contractual	-	175	378	180	185
Commodities	-	1,100	1,511	1,100	600
Other Charges	-	1,630	1,572	1,630	1,630
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	-	326,165	332,824	337,136	330,102
<b><i>Total Expenditures</i></b>	-	326,165	332,824	337,136	330,102
<b><i>Funding Sources</i></b>					
Corporate Fund	-	326,165	332,824	337,136	330,102
<b><i>Total Funds Sources</i></b>	-	326,165	332,824	337,136	330,102
<b><i>Full Time Positions</i></b>					
Customer Service Coordinator	-	1.00	1.00	1.00	1.00
Administrative Coordinator	-	1.00	1.00	1.00	1.00
<b><i>Total Full Time</i></b>	-	2.00	2.00	2.00	2.00
<b><i>Part Time Positions</i></b>					
Customer Service Representative	-	2.40	2.40	2.40	2.40
<b><i>Total Part Time</i></b>	-	2.40	2.40	2.40	2.40
<b><i>Total Full Time Equivalentts</i></b>	-	4.40	4.40	4.40	4.40

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



## *Public Works Department Summary*

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

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	7,037,165	6,700,229	6,739,372	6,847,570	6,129,840
Contractual	16,111,856	17,454,925	17,497,364	14,000,453	12,980,129
Commodities	3,080,059	3,436,018	3,505,705	6,001,087	4,251,581
Other Charges	443,217	671,300	12,670,093	12,413,485	211,301
Capital Outlay	1,022,543	1,455,000	1,366,327	1,259,940	1,968,170
<b><i>Total Operating Expenditures</i></b>	<b>27,694,841</b>	<b>29,717,472</b>	<b>41,778,860</b>	<b>40,522,534</b>	<b>25,541,021</b>
<i>Other Expenditures</i>					
Interfund Charges	1,625,830	1,797,379	1,797,379	1,703,611	2,130,164
Transfer Out	2,968,940	933,337	11,120,910	11,573,568	1,459,124
<b><i>Total Other Expenditures</i></b>	<b>4,594,770</b>	<b>2,730,716</b>	<b>12,918,289</b>	<b>13,277,179</b>	<b>3,589,288</b>
<b><i>Total Expenditures</i></b>	<b>32,289,611</b>	<b>32,448,188</b>	<b>54,697,149</b>	<b>53,799,713</b>	<b>29,130,309</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	9,523,898	9,254,546	9,407,532	9,633,515	9,012,758
Special Tax Allocation Fund	1,065,474	925,518	925,518	878,489	972,048
Glenview Water Fund	7,315,271	8,227,725	8,228,398	12,377,888	12,090,714
Glenview Sanitary Fund	647,259	626,308	626,308	693,713	775,854
Wholesale Water Fund	2,458,493	1,955,342	1,955,342	1,958,005	1,959,921
Commuter Parking Fund	335,759	525,878	605,772	463,648	818,509
North Maine Water & Sewer Fund	7,082,118	8,545,193	30,545,368	25,252,821	657,000
Municipal Equipment Replacement Fund	1,760,098	1,703,178	1,703,178	1,709,780	1,683,005
Facility Repair and Replacement Fund	2,101,240	684,500	699,733	831,853	1,160,500
<b><i>Total Funds Sources</i></b>	<b>32,289,611</b>	<b>32,448,188</b>	<b>54,697,149</b>	<b>53,799,713</b>	<b>29,130,309</b>
<b><i>Personnel Budget by Division</i></b>					
<b><i>Full Time Positions</i></b>					
Administration	4.00	5.00	5.00	4.00	4.00
Streets and Forestry	22.06	22.60	22.60	20.60	20.60
Facilities	-	3.38	3.38	3.38	3.38
Water and Sewer	18.48	18.48	18.48	16.40	16.40
Fleet Services	3.00	3.00	3.00	3.00	3.00
<b><i>Total Full Time</i></b>	<b>47.54</b>	<b>52.46</b>	<b>52.46</b>	<b>47.38</b>	<b>47.38</b>
<b><i>Part Time Positions</i></b>					
Administration	0.50	0.50	0.50	0.50	0.50
Streets and Forestry	0.50	0.50	0.50	0.50	0.50
Facilities	-	0.25	0.25	0.25	0.25
Fleet Services	0.75	0.75	0.75	0.75	0.75
<b><i>Total Part Time</i></b>	<b>1.75</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b><i>Total Full Time Equivalents</i></b>	<b>49.29</b>	<b>54.46</b>	<b>54.46</b>	<b>49.38</b>	<b>49.38</b>



## *Administration*

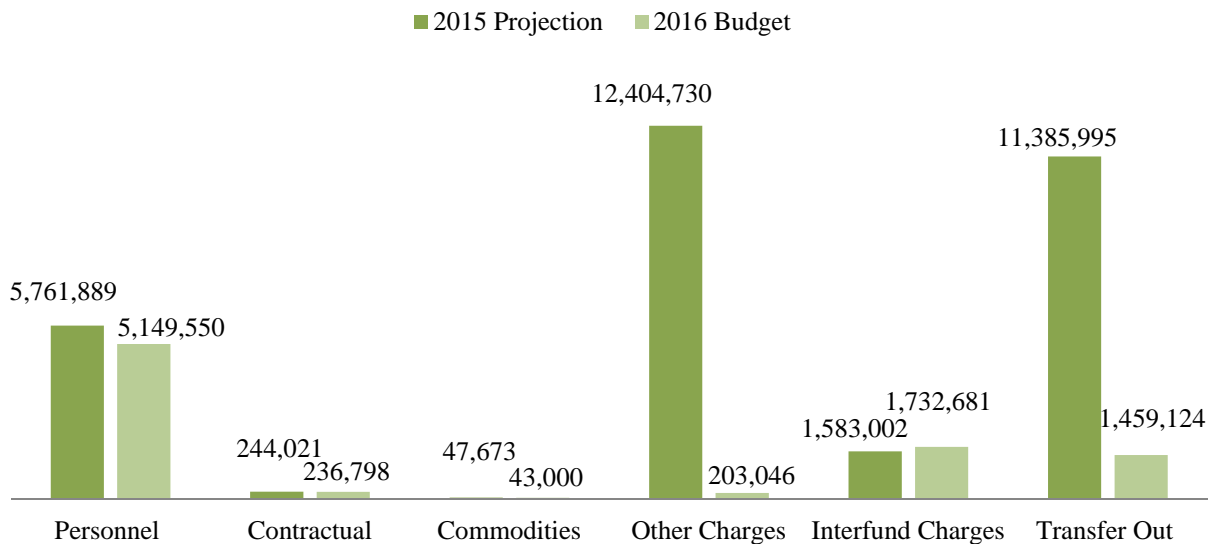
The Administration Division of Public Works is responsible for developing and implementing the departments training program, standard operating procedures, and safety committee. The division also supports the budget, procurement and financial reporting processes for the department.

### ***2015 Accomplishments***

- Worked with the Manager’s Office and Administrative Services on both the sale of North Maine and the water meter replacement program
- The Village’s four pump stations were converted from chlorine gas to sodium hypochlorite
- Completed a Master Plan for the Village’s SCADA system
- Worked with Municipal GIS Partners (MGP) to successfully launch a collector application on Village iPads; to date street lighting, hydrant flushing, sewer cleaning and storm cleaning have been incorporated
- Staff is working with Backflow Solutions, Inc. on the IEPA mandated cross connection program
- In 2015, a total of 753 trees and 655 stumps have been removed and 1,080 trees have been planted as part of the Village’s continued effort to respond to the Emerald Ash Borer disease
- The removal and replacement of the Village’s fuel system is in progress
- Public Works staff provided support for the Village’s Floodway buyout program

### ***Expenditure Analysis***

- The 2015 projections include a one-time contribution of \$12,000,000 to the Police and Firefighters’ Pension Funds in Other Charges and a \$10,000,000 transfer to the Permanent Fund; these expenses were funded from the proceeds of the sale of the North Maine Utility
- The 2015 Projection for Personnel expenditures includes costs related to the VSP; the 2016 budget includes a decrease of two full-time MEO positions due to attrition
- The 2016 Transfer Out includes transfers of available fund balance from the North Maine Water and Sewer Fund to the Water Fund; and from the Wholesale Water Fund to the Corporate Fund and Capital Projects Fund



*Administration*

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	6,030,767	5,707,790	5,740,207	5,761,889	5,149,550
Contractual	208,804	265,447	254,261	244,021	236,798
Commodities	49,637	44,600	46,300	47,673	43,000
Other Charges	360,563	662,545	12,660,788	12,404,730	203,046
<b><i>Total Operating Expenditures</i></b>	<b>6,649,771</b>	<b>6,680,382</b>	<b>18,701,557</b>	<b>18,458,313</b>	<b>5,632,394</b>
<i>Other Expenditures</i>					
Interfund Charges	1,570,797	1,641,770	1,641,770	1,583,002	1,732,681
Transfer Out	1,618,940	933,337	10,933,337	11,385,995	1,459,124
<b><i>Total Other Expenditures</i></b>	<b>3,189,737</b>	<b>2,575,107</b>	<b>12,575,107</b>	<b>12,968,997</b>	<b>3,191,805</b>
<b><i>Total Expenditures</i></b>	<b>9,839,507</b>	<b>9,255,489</b>	<b>31,276,664</b>	<b>31,427,309</b>	<b>8,824,199</b>
	1,944,177	2,689,409	(9,310,591)	(9,520,225)	2,433,214
<b><i>Funding Sources</i></b>					
Corporate Fund	4,216,234	4,091,158	4,112,319	4,347,128	4,031,254
Glenview Water Fund	2,394,745	2,240,144	2,240,158	2,428,568	2,674,229
Glenview Sanitary Fund	528,400	490,992	490,992	544,865	576,769
Wholesale Water Fund	1,569,230	885,385	885,385	894,226	884,947
North Maine Water & Sewer Fund	1,130,897	1,547,810	23,547,810	23,212,522	657,000
<b><i>Total Funds Sources</i></b>	<b>9,839,507</b>	<b>9,255,489</b>	<b>31,276,664</b>	<b>31,427,309</b>	<b>8,824,199</b>
<b><u><i>Personnel Budget by Position</i></u></b>					
<b><i>Full Time Positions</i></b>					
Director	1.00	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00	1.00
Assistant To the Director	1.00	1.00	1.00	1.00	1.00
Management Analyst	-	1.00	1.00	-	-
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
<b><i>Total Full Time</i></b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>
<b><i>Part Time Positions</i></b>					
Part Time Customer Service Representative	0.50	0.50	0.50	0.50	0.50
<b><i>Total Part Time</i></b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
<b><i>Total Full Time Equivalent</i></b>	<b>4.50</b>	<b>5.50</b>	<b>5.50</b>	<b>4.50</b>	<b>4.50</b>

\* During 2015, the Management Analyst position was moved from Public Works to the Community Development Department

## *Facilities Management*

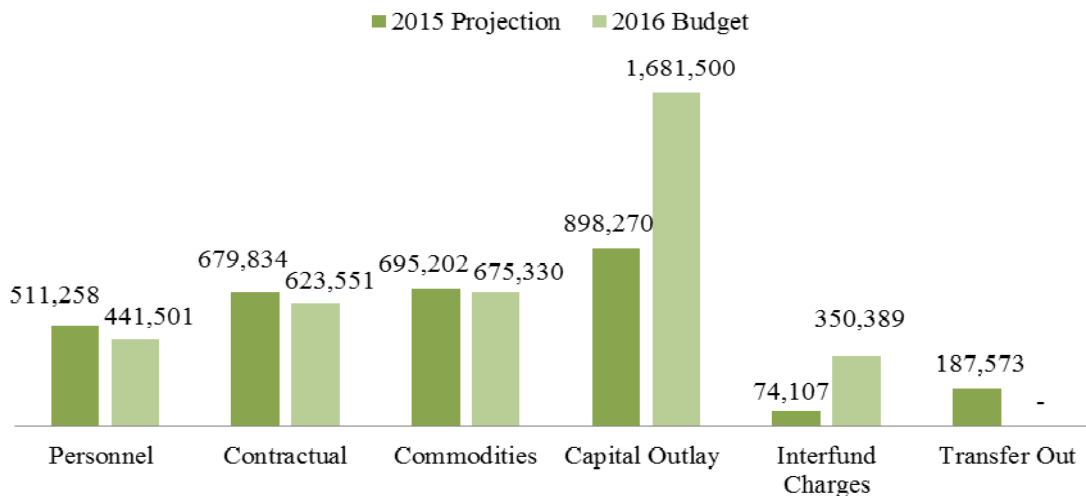
The Village currently owns and maintains 31 facilities including 300,000 square feet of buildings and 640,000 square feet of parking decks. Beyond annual operating maintenance, these 31 facilities require capital maintenance and improvements to ensure they meet and exceed their useful life and provide safe and clean environments for use by Village residents and staff. Annually, the Village Board reviews and approves a five-year facilities capital improvement plan to ensure that Village facilities are properly maintained. Facility capital expenditures are considered to be significant and non-routine in regards to construction and on-going operating costs.

### ***2015 Accomplishments***

- The construction of the new Glenview Municipal Center was completed and Village Hall staff transitioned to the Glenview Municipal Center
- The construction of the new Fire Station #6 was completed and occupied by staff; the decommissioning of the temporary Fire Station #6 was also completed
- The replacement of the sump pumps at the West Lake Pumping Station was completed
- New concrete steps and railings were installed at the Downtown Metra Train Station
- Staff secured up to \$250,000 in funding from Metra for maintenance projects at the Downtown and North Glen Metra Train Stations

### ***Expenditure Analysis***

- The 2015 Projection for Personnel expenditures includes costs related to the Voluntary Separation Program
- Contractual expenditures are decreasing in 2016 from the 2015 Projection due to an anticipated decrease in maintenance of facilities scheduled to be decommissioned
- Commodities include electricity and natural gas which can fluctuate with the price of fuel and the weather.
- Capital Outlay includes improvements to several of the Village's facilities including the Downtown Metra Station, Public Works, Fire Station 8 and the Police Station; the 2016 budget includes an office remodel of the Public Works Administration building, as well as improvements to three fire stations, including two overhead doors and office windows and doors
- The Transfer Out in 2015 was a transfer from the Facility Repair and Replacement Fund (FRRF) to the Capital Projects Fund



## *Facilities Management*

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	439,210	426,470	433,196	511,258	441,501
Contractual	743,007	767,071	736,571	679,834	623,551
Commodities	631,312	702,580	733,080	695,202	675,330
Other Charges	47,312	3,000	3,000	3,000	2,500
Capital Outlay	669,547	1,097,000	1,004,554	898,270	1,681,500
<b><i>Total Operating Expenditures</i></b>	<b>2,530,388</b>	<b>2,996,121</b>	<b>2,910,401</b>	<b>2,787,563</b>	<b>3,424,382</b>
<i>Other Expenditures</i>					
Interfund Charges	11,433	109,107	109,107	74,107	350,389
Transfer Out	1,250,000	-	187,573	187,573	-
<b><i>Total Other Expenditures</i></b>	<b>1,261,433</b>	<b>109,107</b>	<b>296,680</b>	<b>261,680</b>	<b>350,389</b>
<b><i>Total Expenditures</i></b>	<b>3,791,821</b>	<b>3,105,228</b>	<b>3,207,081</b>	<b>3,049,243</b>	<b>3,774,771</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	1,088,065	1,211,276	1,218,002	1,134,585	1,078,708
Special Tax Allocation Fund	93,605	128,670	128,670	125,000	101,500
Glenview Water Fund	329,238	626,835	626,835	610,138	659,186
Glenview Sanitary Fund	52,257	66,596	66,596	83,661	132,960
Wholesale Water Fund	10,219	18,070	18,070	17,070	25,020
Commuter Parking Fund	93,872	323,074	402,968	237,824	616,897
North Maine Water & Sewer Fund	23,325	46,207	46,207	9,113	-
Facility Repair and Replacement Fund	2,101,240	684,500	699,733	831,853	1,160,500
<b><i>Total Funds Sources</i></b>	<b>3,791,821</b>	<b>3,105,228</b>	<b>3,207,081</b>	<b>3,049,243</b>	<b>3,774,771</b>
<b><i>Personnel Budget by Position</i></b>					
<b><i>Full Time Positions</i></b>					
Facilities Assistant	1.00	1.00	1.00	1.00	1.00
Facilities Manager	1.00	1.00	1.00	1.00	1.00
Lead Facilities Technician	1.00	1.00	1.00	1.00	1.00
Customer Service Representative I	0.38	0.38	0.38	0.38	0.38
<b><i>Total Full Time</i></b>	<b>3.38</b>	<b>3.38</b>	<b>3.38</b>	<b>3.38</b>	<b>3.38</b>
<b><i>Part Time Positions</i></b>					
Part Time Seasonal Intern	0.25	0.25	0.25	0.25	0.25
<b><i>Total Part Time</i></b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>
<b><i>Full Time Equivalents</i></b>	<b>3.63</b>	<b>3.63</b>	<b>3.63</b>	<b>3.63</b>	<b>3.63</b>

## *Streets and Forestry*

---

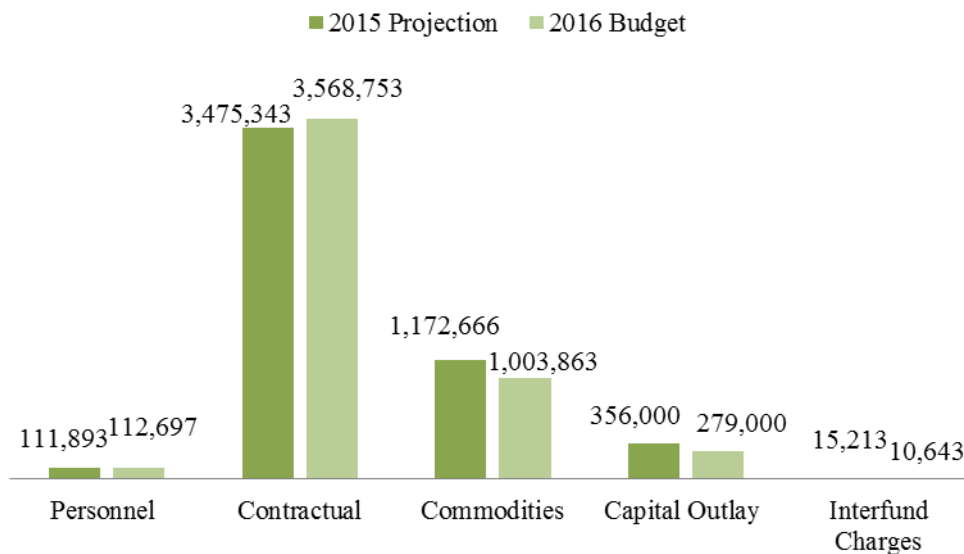
The Streets and Forestry Division is responsible for pothole patching, street sign maintenance, street sweeping, snow plowing, street lighting maintenance, sidewalk repair and maintenance, parkway tree removals and plantings, Emerald Ash Borer (EAB) management, and brush pick up. The division responds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

### ***2015 Accomplishments***

- Removed 1,282 hazardous or diseased parkway trees, including 654 trees infested with EAB as a part of the EAB management plan; 1,080 parkway trees were planted.
- Hosted six volunteer work days and/or educational events focused on litter cleanup, brush removal and native plant installations including a world environment event.
- Awarded designation as a Tree City USA by the Illinois Department of Natural Resources for the 30<sup>th</sup> consecutive year
- Coordinated four adopt-a-highway events with four separate groups

### ***Expenditure Analysis***

- Contractual expenditures are increasing in 2016 from the 2015 Projection due to the addition of a new traffic signal, the landscaping required by the floodway homes and the additional contractual residential snow plowing (due to staff attrition)
- Commodity expenditures decreased in 2016 from the 2015 Projections due to more favorable rock salt prices
- Capital outlay expenditures include funding for parkway tree trimming and planting



## *Streets and Forestry Division*

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

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	110,256	110,000	110,000	111,893	112,697
Contractual	4,050,774	3,413,965	3,425,163	3,475,343	3,568,753
Commodities	913,680	1,056,586	1,170,386	1,172,666	1,003,863
Capital Outlay	351,126	356,000	356,103	356,000	279,000
<b>Total Operating Expenditures</b>	<b>5,425,836</b>	<b>4,936,551</b>	<b>5,061,651</b>	<b>5,115,902</b>	<b>4,964,313</b>
<i>Other Expenditures</i>					
Interfund Charges	7,519	15,213	15,213	15,213	10,643
<b>Total Other Expenditures</b>	<b>7,519</b>	<b>15,213</b>	<b>15,213</b>	<b>15,213</b>	<b>10,643</b>
<b>Total Expenditures</b>	<b>5,433,355</b>	<b>4,951,764</b>	<b>5,076,864</b>	<b>5,131,115</b>	<b>4,974,956</b>
<b>Funding Sources</b>					
Corporate Fund	4,219,600	3,952,112	4,077,212	4,151,802	3,902,796
Special Tax Allocation Fund	971,868	796,848	796,848	753,489	870,548
Commuter Parking Fund	241,887	202,804	202,804	225,824	201,612
<b>Total Funds Sources</b>	<b>5,433,355</b>	<b>4,951,764</b>	<b>5,076,864</b>	<b>5,131,115</b>	<b>4,974,956</b>
<b><u>Personnel Budget by Position</u></b>					
<b>Full Time Positions</b>					
Superintendent	1.08	1.08	1.08	1.12	1.12
Natural Resource Manager	1.00	1.00	1.00	1.00	1.00
Supervisor	2.16	2.16	2.16	1.68	1.68
Field Inspector	-	0.54	0.54	0.56	0.56
Maintenance Equipment Operator	17.82	17.82	17.82	16.24	16.24
<b>Total Full Time</b>	<b>22.06</b>	<b>22.60</b>	<b>22.60</b>	<b>20.60</b>	<b>20.60</b>
<b>Part Time Positions</b>					
Natural Resource Seasonals	0.50	0.50	0.50	0.50	0.50
<b>Total Part Time</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
<b>Total Full Time Equivalents</b>	<b>22.56</b>	<b>23.10</b>	<b>23.10</b>	<b>21.10</b>	<b>21.10</b>

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

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

Due to attrition, the department went from 33 Maintenance Equipment Operators (MEOs) to 29 during 2014

56% of Full-time salaries for Superintendent, Supervisor, Field Inspector and Maintenance Equipment Operators are budgeted in Streets and Forestry

## Street Maintenance

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Contractual	429,656	444,672	460,120	461,765	503,153
Commodities	510,209	613,581	723,233	730,161	656,213
<b>Total Operating Expenditures</b>	<b>939,864</b>	<b>1,058,253</b>	<b>1,183,353</b>	<b>1,191,926</b>	<b>1,159,366</b>
<i>Other Expenditures</i>					
Interfund Charges	3,160	10,142	10,142	10,142	5,708
<b>Total Other Expenditures</b>	<b>3,160</b>	<b>10,142</b>	<b>10,142</b>	<b>10,142</b>	<b>5,708</b>
<b>Total Expenditures</b>	<b>943,024</b>	<b>1,068,395</b>	<b>1,193,495</b>	<b>1,202,068</b>	<b>1,165,074</b>
<b>Funding Sources</b>					
Corporate Fund	910,107	1,016,332	1,141,432	1,150,005	1,117,445
Commuter Parking Fund	32,917	52,063	52,063	52,063	47,629
<b>Total Funds Sources</b>	<b>943,024</b>	<b>1,068,395</b>	<b>1,193,495</b>	<b>1,202,068</b>	<b>1,165,074</b>

## Forestry and Grounds

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Contractual	861,620	855,709	851,459	854,209	766,882
Commodities	21,614	18,000	22,148	17,500	15,500
Other Charges	-	-	-	-	-
Capital Outlay	351,126	356,000	356,103	356,000	279,000
<b>Total Operating Expenditures</b>	<b>1,234,359</b>	<b>1,229,709</b>	<b>1,229,709</b>	<b>1,227,709</b>	<b>1,061,382</b>
<b>Total Expenditures</b>	<b>1,234,359</b>	<b>1,229,709</b>	<b>1,229,709</b>	<b>1,227,709</b>	<b>1,061,382</b>
<b>Funding Sources</b>					
Corporate Fund	1,210,298	1,204,515	1,204,515	1,203,015	1,036,100
Commuter Parking Fund	24,061	25,194	25,194	24,694	25,282
<b>Total Funds Sources</b>	<b>1,234,359</b>	<b>1,229,709</b>	<b>1,229,709</b>	<b>1,227,709</b>	<b>1,061,382</b>

## *Refuse and Recycling*

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Contractual	622,731	630,500	630,500	610,500	575,500
Commodities	20,059	24,500	24,500	24,500	40,000
<b>Total Operating Expenditures</b>	<b>642,791</b>	<b>655,000</b>	<b>655,000</b>	<b>635,000</b>	<b>615,500</b>
<b>Total Expenditures</b>	<b>642,791</b>	<b>655,000</b>	<b>655,000</b>	<b>635,000</b>	<b>615,500</b>
<b>Funding Sources</b>					
Corporate Fund	642,791	655,000	655,000	635,000	615,500
<b>Total Funds Sources</b>	<b>642,791</b>	<b>655,000</b>	<b>655,000</b>	<b>635,000</b>	<b>615,500</b>

## *The Glen Maintenance*

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	110,256	110,000	110,000	111,893	112,697
Contractual	453,489	394,000	394,000	371,000	438,340
Commodities	8,025	4,025	4,025	4,025	23,730
<b>Total Operating Expenditures</b>	<b>571,770</b>	<b>508,025</b>	<b>508,025</b>	<b>486,918</b>	<b>574,767</b>
<i>Other Expenditures</i>					
Interfund Charges	4,359	5,071	5,071	5,071	4,935
<b>Total Other Expenditures</b>	<b>4,359</b>	<b>5,071</b>	<b>5,071</b>	<b>5,071</b>	<b>4,935</b>
<b>Total Expenditures</b>	<b>576,129</b>	<b>513,096</b>	<b>513,096</b>	<b>491,989</b>	<b>579,702</b>
<b>Funding Sources</b>					
Special Tax Allocation Fund	576,129	513,096	513,096	491,989	579,702
<b>Total Funds Sources</b>	<b>576,129</b>	<b>513,096</b>	<b>513,096</b>	<b>491,989</b>	<b>579,702</b>



## *Snow and Ice Maintenance*

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Contractual	1,683,278	1,089,084	1,089,084	1,177,869	1,284,878
Commodities	353,773	396,480	396,480	396,480	268,420
<i>Total Operating Expenditures</i>	2,037,052	1,485,564	1,485,564	1,574,349	1,553,298
<b><i>Total Expenditures</i></b>	<b>2,037,052</b>	<b>1,485,564</b>	<b>1,485,564</b>	<b>1,574,349</b>	<b>1,553,298</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	1,456,403	1,076,265	1,076,265	1,163,782	1,133,751
Special Tax Allocation Fund	395,739	283,752	283,752	261,500	290,846
Commuter Parking Fund	184,909	125,547	125,547	149,067	128,701
<b><i>Total Funds Sources</i></b>	<b>2,037,052</b>	<b>1,485,564</b>	<b>1,485,564</b>	<b>1,574,349</b>	<b>1,553,298</b>

This page intentionally left blank.

## *Water and Sewer*

---

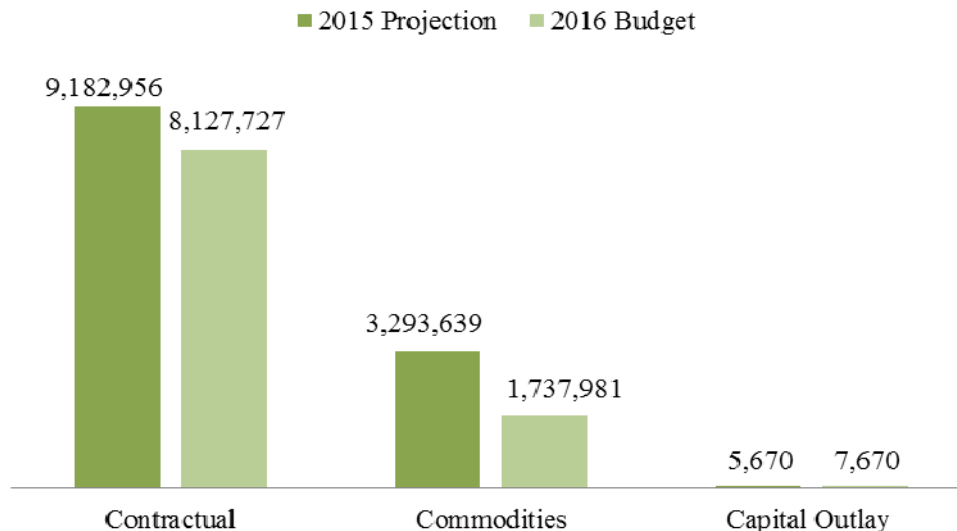
The Water and Sewer Division of the Public Works Department maintains and manages the Village's water supply and maintains water and sewer infrastructure. This includes repair of water main breaks, hydrant flushing, meter installations and replacements, pump house management, and sewer cleaning.

### ***2015 Accomplishments***

- Worked with Backflow Solutions, Inc. on the IEPA mandated cross connection program to survey all commercial and residential properties and to track approximately 4,337 devices
- Managed the repair of 33 water main breaks during the extremely harsh winter
- Processed 2,715 water meter service calls, including meter tests, final reads, repairs and replacements as well as new installations
- Cleaned 235,347 feet of sanitary sewer in the Glenview system, 2,275 feet of sanitary sewer in the North Maine Utility system, and 19,078 feet of storm sewer in the Glenview system
- Began an annual storm sewer cleaning program for the Glenview storm sewer system
- Assisted with the construction oversight and deployment of the Cunliff Park and Harms Road sewer lift stations
- Installed new testing stations on water main that supplies the Illinois American water utility

### ***Expenditure Analysis***

- Contractual expenditures will be lower in 2016 than 2015 in part due to the sale of the North Maine Utility. Contractual expenditures for 2016 include \$4,937,303 for the purchase of water from the Village of Wilmette. Other contractual expenditures include \$2,130,399 for the continued implementation of an automatic meter reading system (AMI), and \$520,000 for the Supervisory Control and Data Acquisition (SCADA) System upgrades
- Commodity expenses include asphalt patch and concrete for water and sewer main breaks, limestone, and water operational supplies



## Water and Sewer Division

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

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	10,695,826	12,615,142	12,600,069	9,182,956	8,127,727
Commodities	734,492	815,387	827,624	3,293,639	1,737,981
Other Charges	32,641	-	-	-	-
Capital Outlay	1,870	2,000	5,670	5,670	7,670
<b>Total Operating Expenditures</b>	<b>11,464,830</b>	<b>13,432,529</b>	<b>13,433,363</b>	<b>12,482,265</b>	<b>9,873,378</b>
<b>Total Expenditures</b>	<b>11,464,830</b>	<b>13,432,529</b>	<b>13,433,363</b>	<b>12,482,265</b>	<b>9,873,378</b>
<b>Funding Sources</b>					
Glenview Water Fund	4,591,288	5,360,746	5,361,405	9,339,182	8,757,299
Glenview Sanitary Fund	66,602	68,720	68,720	65,187	66,125
Wholesale Water Fund	879,044	1,051,887	1,051,887	1,046,709	1,049,954
North Maine Water & Sewer Fund	5,927,895	6,951,176	6,951,351	2,031,187	-
<b>Total Funds Sources</b>	<b>11,464,830</b>	<b>13,432,529</b>	<b>13,433,363</b>	<b>12,482,265</b>	<b>9,873,378</b>
<b>Personnel Budget by Position</b>					
<b>Full Time Positions</b>					
Superintendent	0.92	0.92	0.92	0.88	0.88
Supervisor	1.38	0.92	0.92	1.32	1.32
Water Utilities Manager	1.00	1.00	1.00	1.00	1.00
Field Inspector	0.00	0.46	0.46	0.44	0.44
Maintenance Equipment Operator	15.18	15.18	15.18	12.76	12.76
<b>Total Full Time</b>	<b>18.48</b>	<b>18.48</b>	<b>18.48</b>	<b>16.40</b>	<b>16.40</b>
<b>Part Time Positions</b>					
NA	-	-	-	-	-
<b>Total Part Time</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Time Equivalents</b>	<b>18.48</b>	<b>18.48</b>	<b>18.48</b>	<b>16.40</b>	<b>16.40</b>

## Pump Stations

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Contractual	39,366	376,344	364,174	366,586	565,473
Commodities	37,969	47,800	47,666	44,173	53,500
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>77,336</b>	<b>424,144</b>	<b>411,840</b>	<b>410,758</b>	<b>618,973</b>
<b>Total Expenditures</b>	<b>77,336</b>	<b>424,144</b>	<b>411,840</b>	<b>410,758</b>	<b>618,973</b>
<b>Funding Sources</b>					
Glenview Water Fund	50,473	395,403	382,925	391,150	613,782
Wholesale Water Fund	13,349	13,675	13,675	13,675	5,191
North Maine Water & Sewer Fund	13,514	15,066	15,241	5,933	-
<b>Total Funds Sources</b>	<b>77,336</b>	<b>424,144</b>	<b>411,840</b>	<b>410,758</b>	<b>618,973</b>

## Water Distribution

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Contractual	410,861	418,551	416,646	356,942	338,197
Commodities	444,423	466,321	477,690	441,406	493,072
Other Charges	62,816	62,816.00	62,816.00	62,816.00	62,816.00
Capital Outlay	1,870	2,000	5,670	5,670	7,670
<b>Total Operating Expenditures</b>	<b>919,970</b>	<b>949,688</b>	<b>962,822</b>	<b>866,834</b>	<b>901,755</b>
<b>Total Expenditures</b>	<b>919,970</b>	<b>949,688</b>	<b>962,822</b>	<b>866,834</b>	<b>901,755</b>
	0	0	0	0	0
<b>Funding Sources</b>					
Glenview Water Fund	711,698	649,988	663,122	739,770	838,939
Glenview Sanitary Fund	-	-	-	-	-
Wholesale Water Fund	62,816	62,816	62,816	62,816	62,816
North Maine Water & Sewer Fund	145,456	236,884	236,884	64,248	-
<b>Total Funds Sources</b>	<b>919,970</b>	<b>949,688</b>	<b>962,822</b>	<b>866,834</b>	<b>901,755</b>

## Supply and Metering

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Contractual	10,208,405	11,768,482	11,768,484	8,421,272	7,185,652
Commodities	216,686	270,260	270,262	2,781,029	1,163,689
Other Charges	32,641	-	-	-	-
<b>Total Operating Expenditures</b>	<b>10,457,732</b>	<b>12,038,742</b>	<b>12,038,746</b>	<b>11,202,301</b>	<b>8,349,341</b>
<b>Total Expenditures</b>	<b>10,457,732</b>	<b>12,038,742</b>	<b>12,038,746</b>	<b>11,202,301</b>	<b>8,349,341</b>
<b>Funding Sources</b>					
Glenview Water Fund	3,829,117	4,315,354	4,315,358	8,208,262	7,304,578
Glenview Sanitary Fund	(1,734)	-	-	-	-
Wholesale Water Fund	865,695	1,038,212	1,038,212	1,033,034	1,044,763
North Maine Water & Sewer Fund	5,764,654	6,685,176	6,685,176	1,961,006	-
<b>Total Funds Sources</b>	<b>10,457,732</b>	<b>12,038,742</b>	<b>12,038,746</b>	<b>11,202,301</b>	<b>8,349,341</b>

\* 69% of the FY 2016 Budget for Contractual expenditures is for the purchase of water.

## Sanitary Sewer System

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Contractual	37,194	51,764	51,764	38,156	38,405
Commodities	35,414	31,006	31,006	27,031	27,720
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>72,608</b>	<b>82,770</b>	<b>82,770</b>	<b>65,187</b>	<b>66,125</b>
<b>Total Expenditures</b>	<b>72,608</b>	<b>82,770</b>	<b>82,770</b>	<b>65,187</b>	<b>66,125</b>
<b>Funding Sources</b>					
Glenview Sanitary Fund	68,336	68,720	68,720	65,187	66,125
North Maine Water & Sewer Fund	4,272	14,050	14,050	-	-
<b>Total Funds Sources</b>	<b>72,608</b>	<b>82,770</b>	<b>82,770</b>	<b>65,187</b>	<b>66,125</b>

## *Fleet Services*

---

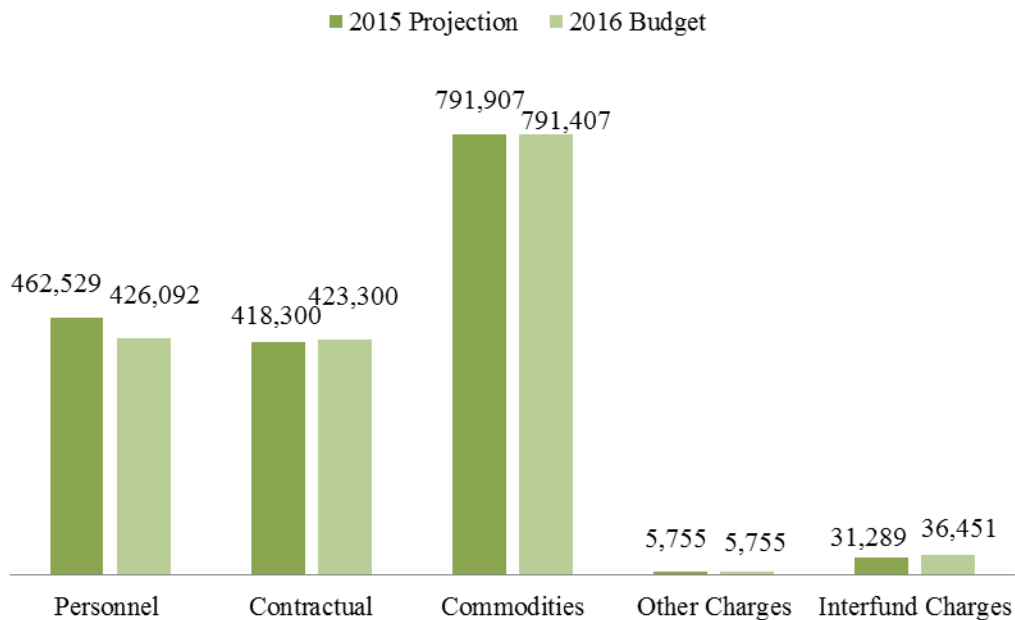
The Fleet Services Division of the Public Works Department is responsible for all preventative maintenance and repair activities for the Village's vehicles and equipment. Proper preventative maintenance is necessary to ensure that all vehicles and equipment meet their full useful life expectancy.

### ***2015 Accomplishments***

- Completed annual testing of the underground storage tanks per the Office of the Illinois Fire Marshal
- Prepared 12 vehicles and a variety of equipment for sale via online auctions
- 2,071 vehicle/equipment repair orders completed (998 in-house and 1,073 contractually) on 199 vehicles and prices of equipment belonging to the Village and its external customers
- Outfitted and introduced 15 new vehicles and pieces of equipment into the Village's fleet
- Implemented electronic time, inventory and repair order entry by mechanics into the Village's fleet software program

### ***Expenditure Analysis***

- The 2015 Projection for Personnel expenditures includes costs related to the VSP
- Contractual expenditures increased in 2016 slightly over the 2015 Projection due to contractual labor rate increases

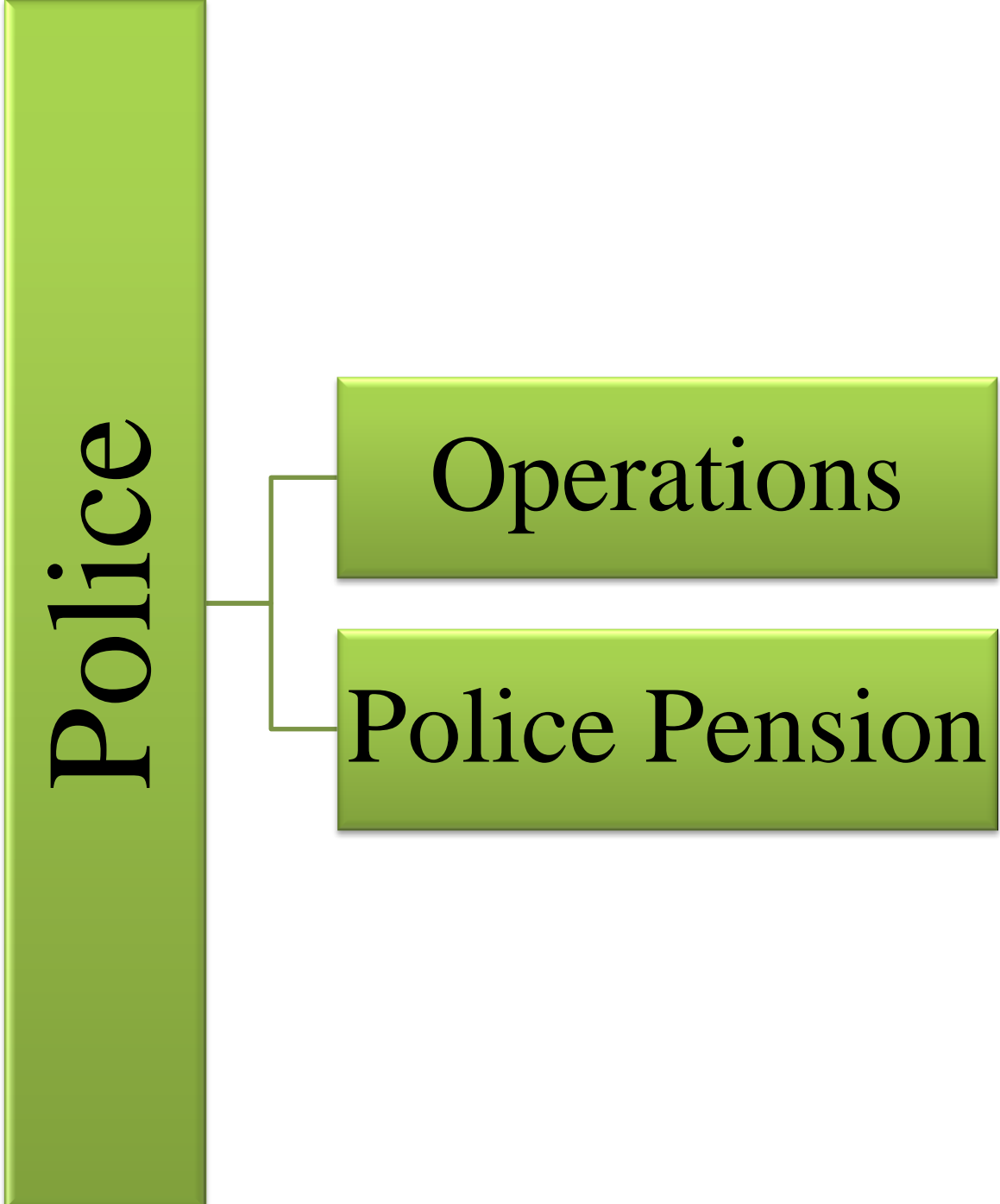


# Fleet Services Division

## Fleet Services

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	456,932	455,969	455,969	462,529	426,092
Contractual	413,446	393,300	481,300	418,300	423,300
Commodities	750,938	816,865	728,315	791,907	791,407
Other Charges	2,701	5,755	6,305	5,755	5,755
<b>Total Operating Expenditures</b>	<b>1,624,017</b>	<b>1,671,889</b>	<b>1,671,889</b>	<b>1,678,491</b>	<b>1,646,554</b>
<i>Other Expenditures</i>					
Interfund Charges	36,081	31,289	31,289	31,289	36,451
Transfer Out	100,000	-	-	-	-
<b>Total Other Expenditures</b>	<b>136,081</b>	<b>31,289</b>	<b>31,289</b>	<b>31,289</b>	<b>36,451</b>
<b>Total Expenditures</b>	<b>1,760,098</b>	<b>1,703,178</b>	<b>1,703,178</b>	<b>1,709,780</b>	<b>1,683,005</b>
<b>Funding Sources</b>					
Municipal Equipment Replacement Fund	1,760,098	1,703,178	1,703,178	1,709,780	1,683,005
<b>Total Funds Sources</b>	<b>1,760,098</b>	<b>1,703,178</b>	<b>1,703,178</b>	<b>1,709,780</b>	<b>1,683,005</b>
<b>Personnel Budget by Position</b>					
<i>Full Time Positions</i>					
Supervisor	1.00	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00	2.00
<b>Total Full Time</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<i>Part Time Positions</i>					
Fleet Assistant	0.75	0.75	0.75	0.75	0.75
<b>Total Part Time</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>
<b>Total Full Time Equivalent</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>





# *Police Department Summary*

## *Police Operations, Special, and Pension*

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	12,711,062	12,826,199	12,900,692	13,159,901	12,927,004
Contractual	256,288	306,073	463,859	541,280	779,731
Commodities	186,779	130,830	142,168	133,830	133,530
Other Charges	2,010,312	2,072,960	2,084,060	2,072,960	2,600,375
Capital Outlay	27,500	32,119	32,119	-	32,834
<b><i>Total Operating Expenditures</i></b>	<b>15,191,940</b>	<b>15,368,181</b>	<b>15,622,897</b>	<b>15,907,970</b>	<b>16,473,474</b>
<i>Other Expenditures</i>					
Interfund Charges	423,553	504,499	504,499	390,018	549,266
<b><i>Total Other Expenditures</i></b>	<b>423,553</b>	<b>504,499</b>	<b>504,499</b>	<b>390,018</b>	<b>549,266</b>
<b><i>Total Expenditures</i></b>	<b>15,615,494</b>	<b>15,872,680</b>	<b>16,127,396</b>	<b>16,297,988</b>	<b>17,022,740</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	12,206,792	12,307,919	12,562,635	12,592,487	13,123,643
Police Special Fund	27,500	32,119	32,119	-	32,834
Police Pension Fund	3,381,202	3,532,642	3,532,642	3,705,501	3,866,263
<b><i>Total Funds Sources</i></b>	<b>15,615,494</b>	<b>15,872,680</b>	<b>16,127,396</b>	<b>16,297,988</b>	<b>17,022,740</b>
<b><u><i>Personnel Budget by Division</i></u></b>					
<b><i>Full Time Positions</i></b>					
Police Services	75.00	75.00	75.00	75.00	75.00
<b><i>Total Full Time</i></b>	<b>75.00</b>	<b>75.00</b>	<b>75.00</b>	<b>75.00</b>	<b>75.00</b>
Police Services	6.20	6.20	6.20	-	-
<b><i>Total Part Time</i></b>	<b>6.20</b>	<b>6.20</b>	<b>6.20</b>	<b>-</b>	<b>-</b>
<b><i>Total Full Time Equivalents</i></b>	<b>81.20</b>	<b>81.20</b>	<b>81.20</b>	<b>75.00</b>	<b>75.00</b>

## *Police Operating*

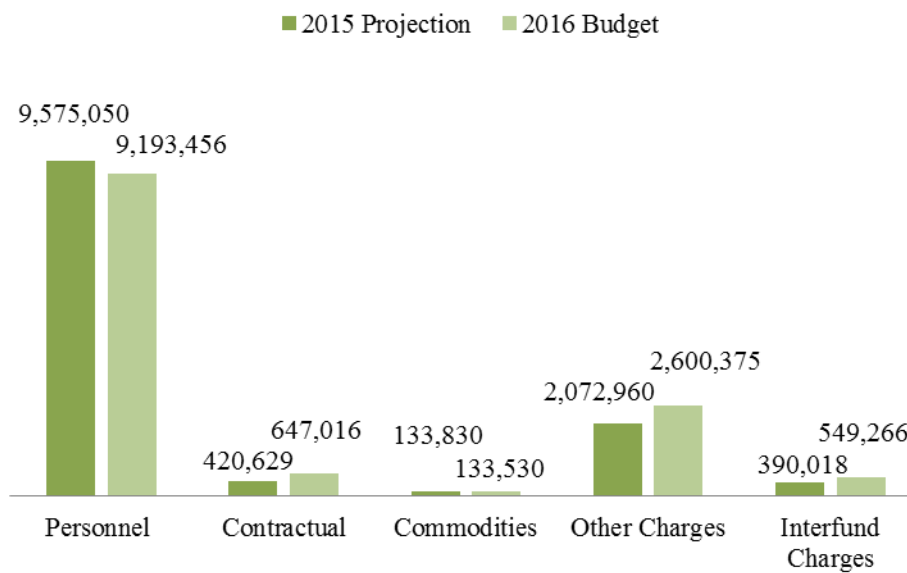
The Glenview Police Department provides quality law enforcement services to residents and businesses and provides them with a safe and secure environment that fosters a sense of security. The Police Department services include crime investigations, juvenile crime investigations, patrol operations, traffic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

### **2015 Accomplishments**

- ✓ Purchase and operation of the Care Track System effective 9/11/15 to assist with locating at risk persons
- ✓ The Police Department has been working with Human Resources on the review and updates of the BFPC Rules and Regulations along with a pre-certified hiring process
- ✓ The police honor guard has been reestablished in order to represent the department and the citizens of Glenview at police funerals, parades, and other ceremonial occasions
- ✓ A contract for crossing guard services was approved by the Village Board and began with the 2015-2016 school year
- ✓ The Police Department Facebook page was made public on September 28, 2015

### **Expenditure Analysis**

- The 2015 Projection for Personnel expenditures reflects a change due to the retirement of several officers throughout the year. The Crossing Guard program has been transitioned to the private sector as a contracted services and personnel costs removed from the 2016 budget
- Other Charges include the Village's contribution to Police pensions. These expenditures are transferred to the Police Pension Fund. The 2015 Projected pension contribution is \$1,957,880 and the 2016 Budget is \$2,480,695, an increase of \$522,815, or 26.7%
- Interfund Charges include the maintenance and repair of the department's fleet and reserves for future vehicle replacement



***Police Operating***

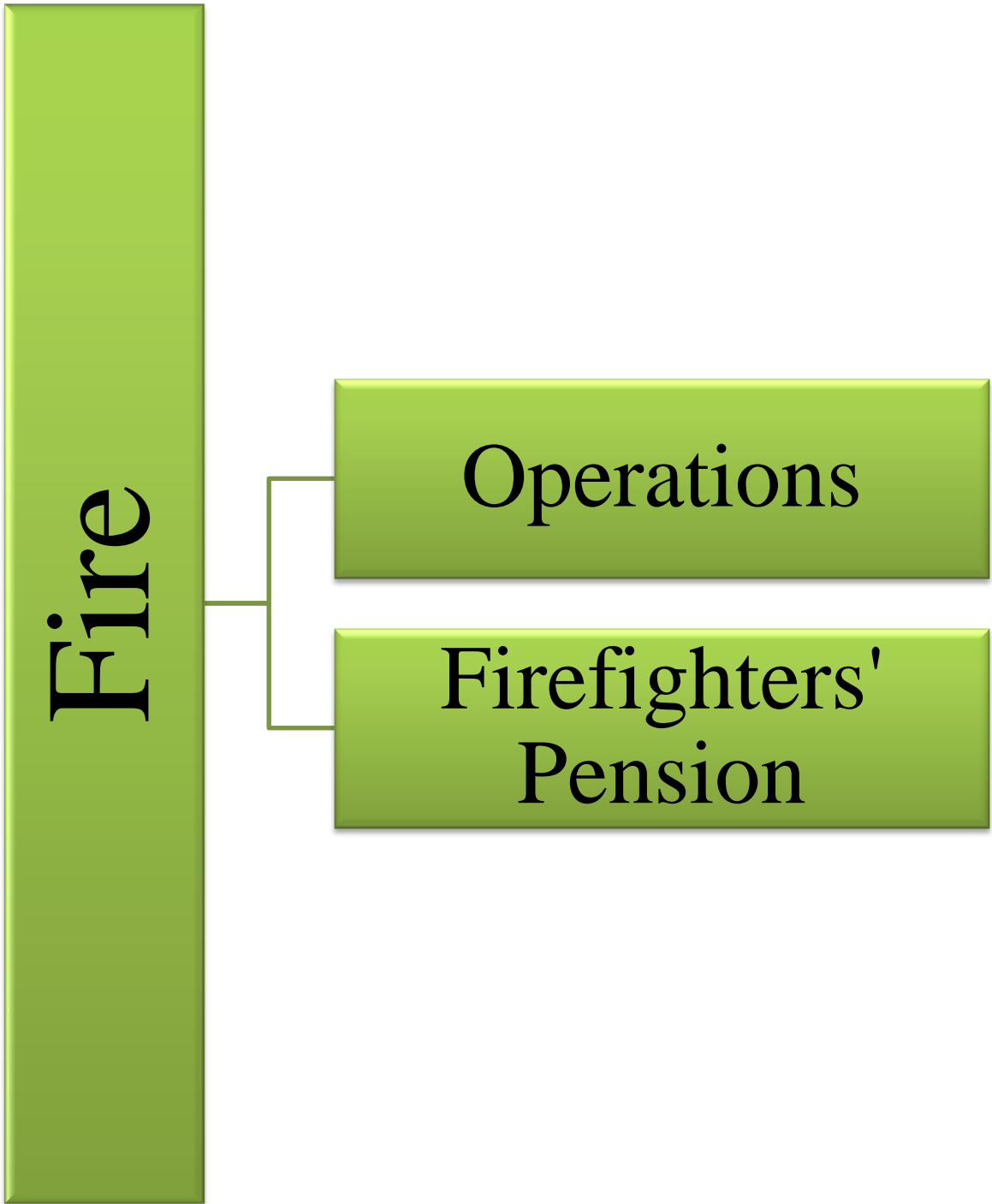
	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	9,436,511	9,437,419	9,511,912	9,575,050	9,193,456
Contractual	149,637	162,211	319,997	420,629	647,016
Commodities	186,779	130,830	142,168	133,830	133,530
Other Charges	2,010,312	2,072,960	2,084,060	2,072,960	2,600,375
Capital Outlay	27,500	32,119	32,119	-	32,834
<b><i>Total Operating Expenditures</i></b>	<b>11,810,738</b>	<b>11,835,539</b>	<b>12,090,255</b>	<b>12,202,469</b>	<b>12,607,211</b>
<i>Other Expenditures</i>					
Interfund Charges	423,553	504,499	504,499	390,018	549,266
<b><i>Total Other Expenditures</i></b>	<b>423,553</b>	<b>504,499</b>	<b>504,499</b>	<b>390,018</b>	<b>549,266</b>
<b><i>Total Expenditures</i></b>	<b>12,234,292</b>	<b>12,340,038</b>	<b>12,594,754</b>	<b>12,592,487</b>	<b>13,156,477</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	12,206,792	12,307,919	12,562,635	12,592,487	13,123,643
Police Special Fund	27,500	32,119	32,119	-	32,834
<b><i>Total Funding Sources</i></b>	<b>12,234,292</b>	<b>12,340,038</b>	<b>12,594,754</b>	<b>12,592,487</b>	<b>13,156,477</b>
<b><u><i>Personnel Budget by Position</i></u></b>					
<b><i>Full Time Positions</i></b>					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Commander	4.00	4.00	4.00	4.00	4.00
Sergeant	12.00	12.00	12.00	12.00	12.00
Police Officer	52.00	52.00	52.00	52.00	52.00
Property/Evidence Officer	1.00	1.00	1.00	1.00	1.00
Public Service Officer	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	1.00	1.00
Social Worker	1.00	1.00	1.00	1.00	1.00
<b><i>Total Full Time</i></b>	<b>75.00</b>	<b>75.00</b>	<b>75.00</b>	<b>75.00</b>	<b>75.00</b>
<b><i>Part Time Positions</i></b>					
Crossing Guards	6.20	6.20	6.20	-	-
<b><i>Total Part Time</i></b>	<b>6.20</b>	<b>6.20</b>	<b>6.20</b>	<b>-</b>	<b>-</b>
<b><i>Total Full Time Equivalents</i></b>	<b>81.20</b>	<b>81.20</b>	<b>81.20</b>	<b>75.00</b>	<b>75.00</b>

\* During 2015, the Village contracted out for Crossing Guard Services

*Police Pension*

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	3,274,552	3,388,780	3,388,780	3,584,851	3,733,548
Contractual	106,651	143,862	143,862	120,650	132,715
<i>Total Operating Expenditures</i>	3,381,202	3,532,642	3,532,642	3,705,501	3,866,263
<b><i>Total Expenditures</i></b>	<b>3,381,202</b>	<b>3,532,642</b>	<b>3,532,642</b>	<b>3,705,501</b>	<b>3,866,263</b>
<b><i>Funding Sources</i></b>					
Police Pension Fund	3,381,202	3,532,642	3,532,642	3,705,501	3,866,263
<b><i>Total Funds Sources</i></b>	<b>3,381,202</b>	<b>3,532,642</b>	<b>3,532,642</b>	<b>3,705,501</b>	<b>3,866,263</b>

This page intentionally left blank.



# Fire Department Summary

## Fire Operations, Foreign Fire, and Pension

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	15,356,446	15,400,587	15,446,936	15,945,170	16,083,746
Contractual	303,979	410,341	589,044	576,532	602,326
Commodities	323,729	348,080	426,650	412,361	342,995
Other Charges	3,162,597	3,775,358	3,775,358	3,775,358	4,021,187
<b>Total Operating Expenditures</b>	<b>19,146,752</b>	<b>19,934,366</b>	<b>20,237,988</b>	<b>20,709,421</b>	<b>21,050,254</b>
<i>Other Expenditures</i>					
Interfund Charges	909,202	858,045	858,045	967,217	989,892
<b>Total Other Expenditures</b>	<b>909,202</b>	<b>858,045</b>	<b>858,045</b>	<b>967,217</b>	<b>989,892</b>
<b>Total Expenditures</b>	<b>20,055,953</b>	<b>20,792,411</b>	<b>21,096,033</b>	<b>21,676,638</b>	<b>22,040,146</b>
<b>Funding Sources</b>					
Corporate Fund	14,870,574	15,449,463	15,753,085	16,077,703	16,199,339
Foreign Fire Fund	134,730	90,000	90,000	90,000	110,000
Firefighters' Pension Fund	5,050,650	5,252,948	5,252,948	5,508,935	5,730,807
<b>Total Funds Sources</b>	<b>20,055,953</b>	<b>20,792,411</b>	<b>21,096,033</b>	<b>21,676,638</b>	<b>22,040,146</b>
<b>Personnel Budget by Division</b>					
<i>Full Time Positions</i>					
Fire Services	82.50	81.00	81.00	81.00	81.00
<b>Total Full Time</b>	<b>82.50</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>
<i>Part Time Positions</i>					
Fire Services	-	-	-	-	-
<b>Total Part Time</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Time Equivalents</b>	<b>82.50</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>

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



## *Fire Operating*

---

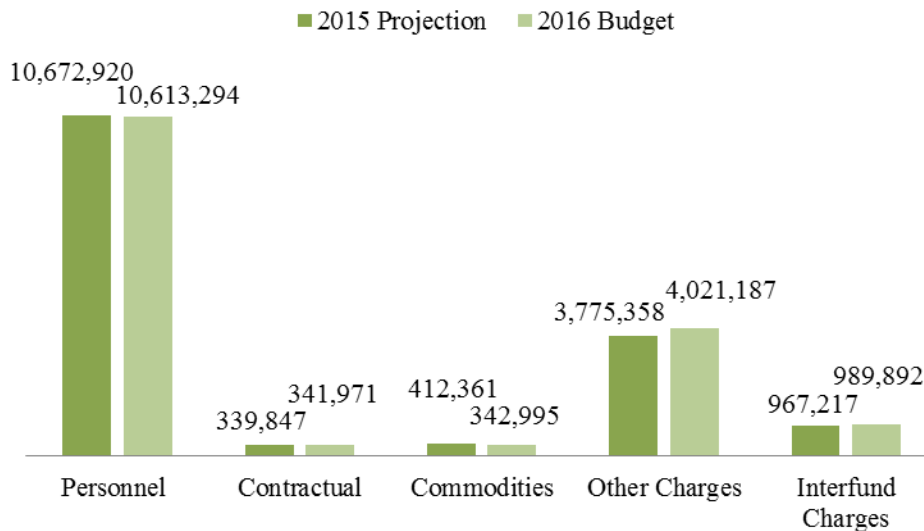
The Glenview Fire Department provides high quality suppression and emergency medical services to residents and businesses residing in the Village of Glenview and its unincorporated areas. The Fire Department services include emergency medical services, which provides rapid response to emergency medical incidents; fire suppression and rescue, which responds to and mitigates a broad range of emergency situations including fires, hazardous materials incidents, below or above ground rescues, water and ice rescues and miscellaneous hazard investigations; and administrative responsibilities, including managing the department's financial matters, budget requests, budget compliance, short term and long term goal development, relations with public and private entities, as well as personnel matters including, staffing, discipline and labor relations.

### **2015 Accomplishments**

- Opened Fire Station #6 at 1215 Waukegan Road and decommissioned the temporary fire station on Roosevelt Road
- Transitioned new positions of Fire Chief, Deputy Fire Chief, Two Battalion Chiefs and Three Captains
- Updated the Village's Emergency Operations Plan (EOP), which was approved by the Cook County Department of Homeland Security
- All firefighters transitioned to the new state certification of Advanced Technician Firefighter
- Implemented CPR training opportunities to other Village departments provided by Fire department instructors

### **Expenditure Analysis**

- The 2015 Projection for Personnel expenditures includes costs related to the retirement of a number of firefighters as well as related staffing costs associated with those retirements
- Other Charges include the Village's contribution to Fire pensions. These expenditures are transferred to the Fire Pension Fund. The 2015 Projected pension contribution is \$3,775,358 and the 2016 Budget is \$3,974,237, an increase of \$198,879, or 5.3%



**Fire Operations**

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	2,124,960	10,371,715	10,418,064	10,672,920	10,613,294
Contractual	79,372	186,265	364,968	339,847	341,971
Commodities	233,353	348,080	426,650	412,361	342,995
Other Charges	3,139,038	3,775,358	3,775,358	3,775,358	4,021,187
<b>Total Operating Expenditures</b>	<b>5,576,723</b>	<b>14,681,418</b>	<b>14,985,040</b>	<b>15,200,486</b>	<b>15,319,447</b>
<i>Other Expenditures</i>					
Interfund Charges	597,173	858,045	858,045	967,217	989,892
<b>Total Other Expenditures</b>	<b>597,173</b>	<b>858,045</b>	<b>858,045</b>	<b>967,217</b>	<b>989,892</b>
<b>Total Expenditures</b>	<b>6,173,896</b>	<b>15,539,463</b>	<b>15,843,085</b>	<b>16,167,703</b>	<b>16,309,339</b>
<b>Funding Sources</b>					
Corporate Fund	6,039,166	15,449,463	15,753,085	16,077,703	16,199,339
Foreign Fire Fund	134,730	90,000	90,000	90,000	110,000
<b>Total Funds Sources</b>	<b>6,173,896</b>	<b>15,539,463</b>	<b>15,843,085</b>	<b>16,167,703</b>	<b>16,309,339</b>
<b><u>Personnel Budget by Position</u></b>					
<b>Full Time Positions</b>					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Management Analyst	0.50	-	-	-	-
Fire Battalion Chief	3.00	3.00	3.00	3.00	3.00
Fire Captain	-	3.00	3.00	3.00	3.00
Fire Lieutenant	-	12.00	12.00	12.00	12.00
Firefighter/Paramedic	-	57.00	57.00	57.00	56.00
Firefighter	-	3.00	3.00	3.00	4.00
<b>Total Full Time</b>	<b>6.50</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>
<b>Part Time Positions</b>					
NA	-	-	-	-	-
<b>Total Part Time</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Time Equivalents</b>	<b>6.50</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>	<b>81.00</b>

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

## *Emergency Medical Services*

---

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

The 2014 actuals can be found on the next page.

***Fire Emergency Medical Services***

---

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	2,200,953	-	-	-	-
Contractual	7,832	-	-	-	-
Commodities	25,549	-	-	-	-
Other Charges	3,380	-	-	-	-
Capital Outlay	-	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>2,237,715</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Other Expenditures</i>					
Interfund Charges	88,723	-	-	-	-
Capital Projects	-	-	-	-	-
Special Service Areas	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b><i>Total Other Expenditures</i></b>	<b>88,723</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total Expenditures</i></b>	<b>2,326,438</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	2,326,438	-	-	-	-
<b><i>Total Funds Sources</i></b>	<b>2,326,438</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u><i>Personnel Budget by Position</i></u></b>					
<b><i>Full Time Positions</i></b>					
Firefighter Paramedic	23.00	-	-	-	-
Firefighter	1.00	-	-	-	-
<b><i>Total Full Time</i></b>	<b>24.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Part Time Positions</i></b>					
NA	-	-	-	-	-
<b><i>Total Part Time</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total Full Time Equivalent</i></b>	<b>24.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Effective 1/1/15, Fire EMS is budgeted under Fire Operations

## *Fire Suppression*

---

Beginning January 1, 2015, the budget for Fire Suppression is now included in the Fire Operating budget beginning on page 215 of this budget book.

The 2014 Actuals can be found on the next page.

## *Fire Suppression*

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	6,168,326	-	-	-	-
Contractual	28,332	-	-	-	-
Commodities	64,827	-	-	-	-
Other Charges	20,179	-	-	-	-
<b><i>Total Operating Expenditures</i></b>	<b>6,281,664</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Other Expenditures</i>					
Interfund Charges	223,306	-	-	-	-
<b><i>Total Other Expenditures</i></b>	<b>223,306</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total Expenditures</i></b>	<b>6,504,970</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	6,504,970	-	-	-	-
<b><i>Total Funds Sources</i></b>	<b>6,504,970</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u><i>Personnel Budget by Position</i></u></b>					
<b><i>Full Time Positions</i></b>					
Fire Captain	3.00	-	-	-	-
Fire Lieutenant	12.00	-	-	-	-
Firefighter Paramedic	37.00	-	-	-	-
<b><i>Total Full Time</i></b>	<b>52.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Part Time Positions</i></b>					
NA	-	-	-	-	-
<b><i>Total Part Time</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total Full Time Equivalent</i></b>	<b>52.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Effective 1/1/15, Fire Suppression is budgeted under Fire Operations

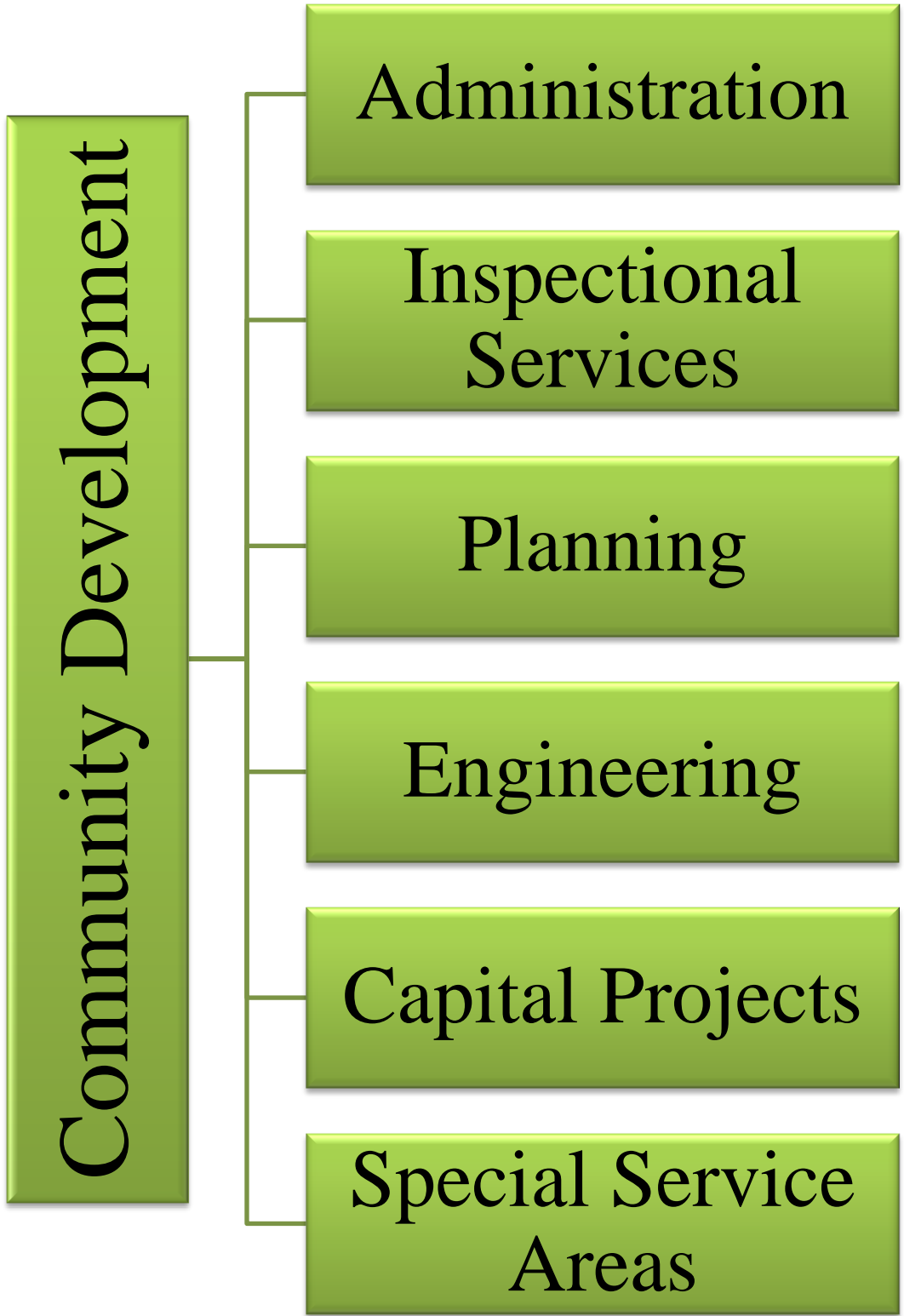
***Fire Pension***

---

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	4,862,207	5,028,872	5,028,872	5,272,250	5,470,452
Contractual	188,443	224,076	224,076	236,686	260,355
<b><i>Total Operating Expenditures</i></b>	<b>5,050,650</b>	<b>5,252,948</b>	<b>5,252,948</b>	<b>5,508,935</b>	<b>5,730,807</b>
<b><i>Total Expenditures</i></b>	<b>5,050,650</b>	<b>5,252,948</b>	<b>5,252,948</b>	<b>5,508,935</b>	<b>5,730,807</b>
<b><i>Funding Sources</i></b>					
Firefighters' Pension Fund	5,050,650	5,252,948	5,252,948	5,508,935	5,730,807
<b><i>Total Funds Sources</i></b>	<b>5,050,650</b>	<b>5,252,948</b>	<b>5,252,948</b>	<b>5,508,935</b>	<b>5,730,807</b>

This page intentionally left blank.





## Community Development Department

### *Administration, Facilities, Inspectional Services, Capital Improvement Program, and Special Service Areas*

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	2,733,472	2,473,768	2,517,242	2,663,391	2,537,780
Contractual	1,501,482	1,579,060	1,851,372	1,777,443	1,567,200
Commodities	16,322	23,306	23,306	19,648	13,923
Other Charges	354,386	1,082,291	1,082,291	1,086,491	937,322
Capital Outlay	8,085,401	6,541,959	6,973,072	20,066,509	-
<b>Total Operating Expenditures</b>	<b>12,691,062</b>	<b>11,700,384</b>	<b>12,447,283</b>	<b>25,613,481</b>	<b>5,056,225</b>
<i>Other Expenditures</i>					
Interfund Charges	51,385	62,075	62,075	71,075	76,070
Capital Projects	21,404,434	28,835,932	33,395,990	31,192,107	19,473,572
Depreciation	1,937,206	1,838,006	1,838,006	1,629,791	1,731,030
Transfer Out	715,464	208,595	208,595	212,315	235,855
<b>Total Other Expenditures</b>	<b>24,108,488</b>	<b>30,944,608</b>	<b>35,504,666</b>	<b>33,105,288</b>	<b>21,516,527</b>
<b>Total Expenditures</b>	<b>36,799,550</b>	<b>42,644,992</b>	<b>47,951,949</b>	<b>58,718,769</b>	<b>26,572,752</b>
<b>Funding Sources</b>					
Corporate Fund	3,819,364	3,598,597	3,795,496	3,911,046	3,659,123
Special Tax Allocation Fund	236,662	291,954	291,954	291,723	297,674
Glenview Water Fund	2,848,154	5,875,303	6,121,535	6,163,848	5,988,656
Glenview Sanitary Fund	1,410,854	3,209,907	3,446,625	2,512,005	2,388,020
Wholesale Water Fund	62,816	62,816	62,816	62,816	62,816
Commuter Parking Fund	572,907	67,585	67,585	67,585	67,585
North Maine Water & Sewer Fund	311,483	1,275,844	1,275,844	310,439	130,000
Special Service Area Bond Fund	263,810	241,361	241,361	245,081	273,171
Capital Projects Fund	22,919,875	25,325,873	29,849,236	42,995,830	7,131,867
Glen Capital Projects	2,235,378	1,048,080	1,151,825	510,725	5,113,677
Motor Fuel Tax Fund	2,118,248	1,647,672	1,647,672	1,647,672	1,460,163
<b>Total Funds Sources</b>	<b>36,799,550</b>	<b>42,644,992</b>	<b>47,951,949</b>	<b>58,718,769</b>	<b>26,572,752</b>
<b>Personnel Budget by Division</b>					
<i>Full Time Positions</i>					
Administration	1.56	1.56	1.56	2.78	2.78
Inspectional Services	5.00	5.00	5.00	5.00	5.00
Planning	4.00	4.00	4.00	4.00	4.00
Engineering	3.00	3.00	3.00	3.00	3.00
Capital Improvements	3.44	3.44	3.44	3.22	3.22
<b>Total Full Time</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>18.00</b>	<b>18.00</b>
<i>Part Time Positions</i>					
Facilities	-	-	-	-	-
Inspectional Services	1.80	1.80	1.80	1.80	1.80
<b>Total Part Time</b>	<b>1.80</b>	<b>1.80</b>	<b>1.80</b>	<b>1.80</b>	<b>1.80</b>
<b>Total Full Time Equivalents</b>	<b>18.80</b>	<b>18.80</b>	<b>18.80</b>	<b>19.80</b>	<b>19.80</b>

## *Administration*

---

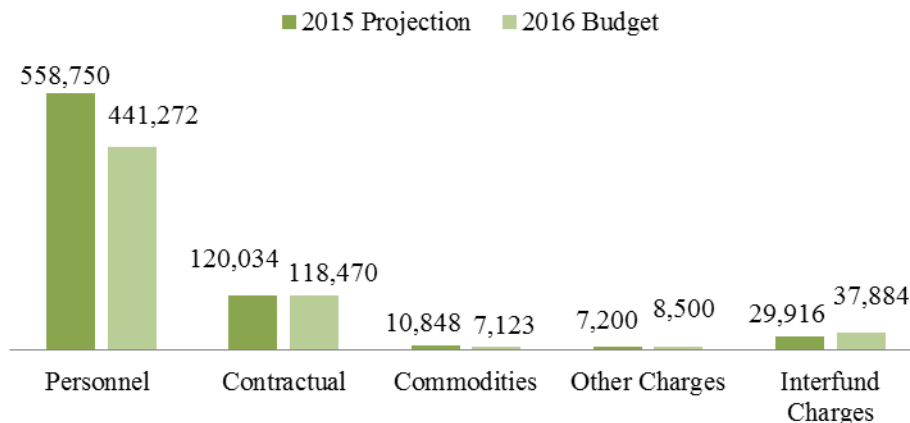
The Administration division of the Community Development Department supports the day-to-day operations. This division includes the Director and Administrative Coordinator. A portion of the personnel costs for staff in the Administration division are directly charged to the Special Tax Allocation Fund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

### **2015 Accomplishments**

- Substantially completed five high-priority stormwater projects benefitting over 1,500 homes supported by over \$22 million of outside (non-Village) funding sources (2014-2015)
- Negotiated a five year extension to the consolidated contract with Baxter & Woodman realizing annual savings of approximately \$200,000
- Awarded over \$26 million in 2015 Capital Improvement Project (CIP) projects

### **Expenditure Analysis**

- The personnel allocation between the Corporate Fund and the Special Tax Allocation Fund is 70/30 and will remain as such until the retirement of the Tax Increment Financing District
- Contractual expenditures include funding for dues and memberships, financial advisors, printing, and publishing
- Commodity expenditures include funding for office supplies, uniforms and other supplies
- Interfund Charges include funding for maintenance and repair of vehicles and reserving for their future replacement. These charges also include the insurance and risk liability for the Special Tax Allocation Fund



## Administration

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b>Budgeted Expenditures</b>					
<i>Operating Expenditures</i>					
Personnel	399,267	398,439	412,600	558,750	441,272
Contractual	70,019	121,560	121,560	120,034	118,470
Commodities	5,714	11,348	11,348	10,848	7,123
Other Charges	14,238	8,500	8,500	7,200	8,500
<b>Total Operating Expenditures</b>	<b>489,238</b>	<b>539,847</b>	<b>554,008</b>	<b>696,832</b>	<b>575,365</b>
<i>Other Expenditures</i>					
Interfund Charges	19,194	29,916	29,916	29,916	37,884
<b>Total Other Expenditures</b>	<b>19,194</b>	<b>29,916</b>	<b>29,916</b>	<b>29,916</b>	<b>37,884</b>
<b>Total Expenditures</b>	<b>508,431</b>	<b>569,763</b>	<b>583,924</b>	<b>726,748</b>	<b>613,249</b>
<b>Funding Sources</b>					
Corporate Fund	301,031	307,158	321,319	464,636	361,316
Special Tax Allocation Fund	141,272	193,751	193,751	193,243	202,764
Glenview Water Fund	39,076	40,684	40,684	44,835	33,524
Glenview Sanitary Fund	18,035	18,779	18,779	20,947	15,645
North Maine Water & Sewer Fund	9,018	9,391	9,391	3,088	-
<b>Total Funds Sources</b>	<b>508,431</b>	<b>569,763</b>	<b>583,924</b>	<b>726,748</b>	<b>613,249</b>
<b>Personnel Budget by Position</b>					
<i>Full Time Positions</i>					
Director	0.78	0.78	0.78	0.78	0.78
Administrative Coordinator	0.78	0.78	0.78	-	-
Assistant to the Director	-	-	-	1.00	1.00
Management Analyst	-	-	-	1.00	1.00
<b>Total Full Time</b>	<b>1.56</b>	<b>1.56</b>	<b>1.56</b>	<b>2.78</b>	<b>2.78</b>
<i>Part Time Positions</i>					
<b>Total Part Time</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full Time Equivalent</b>	<b>1.56</b>	<b>1.56</b>	<b>1.56</b>	<b>2.78</b>	<b>2.78</b>

\* During 2015, the Assistant to the Director position was added in Community Development and the Management Analyst was moved from the Public Works Department  
 Also during 2015, the Administrative Coordinator position was eliminated due to attrition resulting from the Voluntary Separation Program offered by the Village

## *Inspectional Services*

---

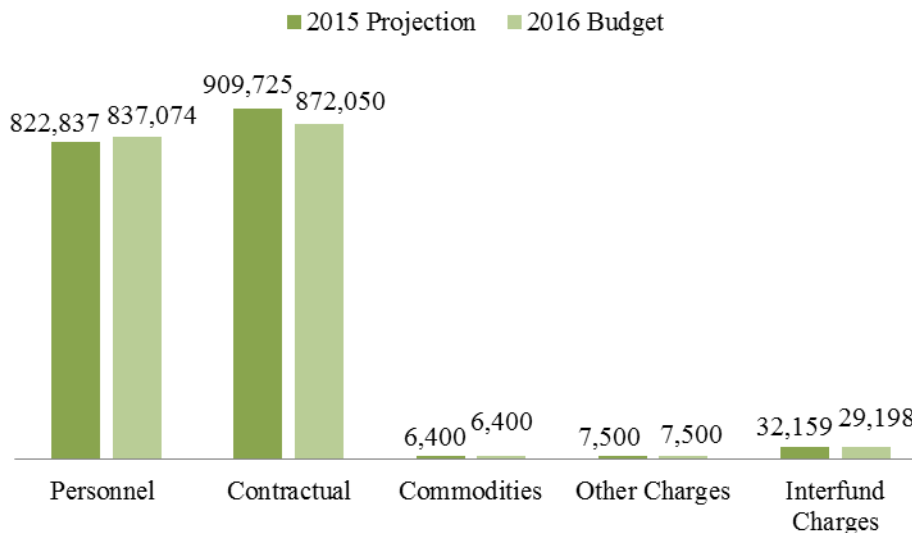
The Inspectional Services Division of the Community Development Department enforces Glenview's building, health, fire, property maintenance and zoning codes. It reviews, approves, inspects, and issues permits for all construction throughout the Village. Inspectional Services staff also follows up on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

### ***2015 Accomplishments***

- Worked with the Building Commission and adopted the 2012 edition of the International Building Code and secured an improved ISO rating for the division
- Inspectional Services issued over 3,300 permits and performed over 14,000 inspections in 2015

### ***Expenditure Analysis***

- Personnel expenditures reflect no significant changes in 2016
- Contractual expenditures are budgeted based on a normal workload. If additional resources are needed for special projects or situations, funding is found elsewhere
- Contractual expenditures are expected to decrease in 2016 due to an anticipated decrease in the number of yearly building inspections



***Inspectional Services***

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	888,738	847,439	862,349	822,837	837,074
Contractual	777,852	772,600	919,525	909,725	872,050
Commodities	6,780	11,558	11,558	6,400	6,400
Other Charges	16,150	7,500	7,500	7,500	7,500
<b><i>Total Operating Expenditures</i></b>	<b>1,689,521</b>	<b>1,639,097</b>	<b>1,800,932</b>	<b>1,746,462</b>	<b>1,723,024</b>
<i>Other Expenditures</i>					
Interfund Charges	23,748	32,159	32,159	32,159	29,198
<b><i>Total Other Expenditures</i></b>	<b>23,748</b>	<b>32,159</b>	<b>32,159</b>	<b>32,159</b>	<b>29,198</b>
<b><i>Total Expenditures</i></b>	<b>1,713,269</b>	<b>1,671,256</b>	<b>1,833,091</b>	<b>1,778,621</b>	<b>1,752,222</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	1,713,269	1,671,256	1,833,091	1,778,621	1,752,222
<b><i>Total Funds Sources</i></b>	<b>1,713,269</b>	<b>1,671,256</b>	<b>1,833,091</b>	<b>1,778,621</b>	<b>1,752,222</b>
<b><u><i>Personnel Budget by Position</i></u></b>					
<b><i>Full Time Positions</i></b>					
Inspector	1.00	1.00	1.00	1.00	1.00
Sanitarian	2.00	2.00	2.00	2.00	2.00
Plan Review Manager	1.00	1.00	1.00	1.00	1.00
Inspectional Services Manager	1.00	1.00	1.00	1.00	1.00
<b><i>Total Full Time</i></b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b><i>Part Time Positions</i></b>					
Inspector	1.80	1.80	1.80	1.80	1.80
<b><i>Total Part Time</i></b>	<b>1.80</b>	<b>1.80</b>	<b>1.80</b>	<b>1.80</b>	<b>1.80</b>
<b><i>Total Full Time Equivalent</i></b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>

- - - - -

## Planning

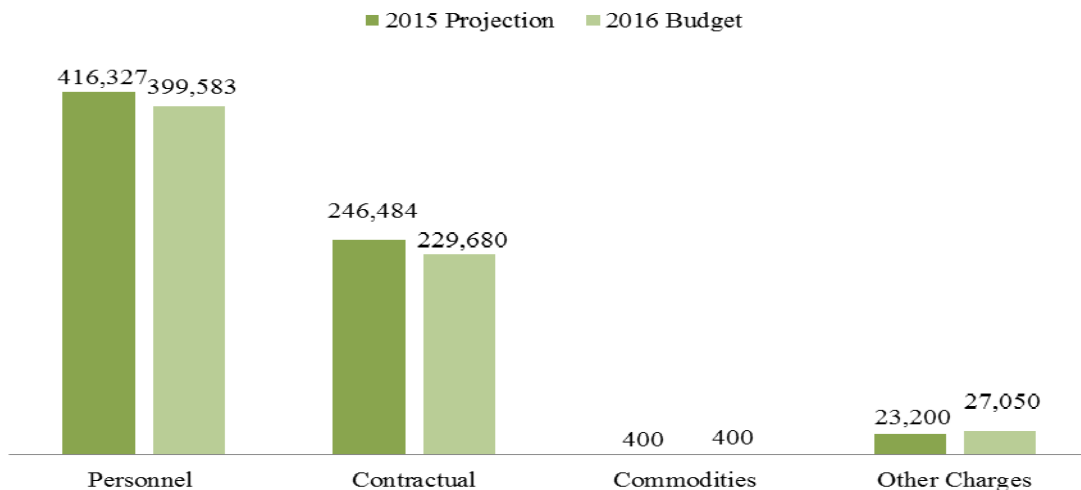
The Planning Division of the Community Development Department leads the economic development of the Village and reviews proposed land uses and development projects to ensure compatibility with the Village's Comprehensive Plan and ordinance requirements. The Division implements major planning initiatives such as corridor and special area studies, supports property owners in their marketing and/or redevelopment efforts, and processes petitions for annexations, rezoning, site plan reviews, subdivisions, aesthetics, variations and conditional use permits.

### 2015 Accomplishments

- Economic development initiatives include wider business retention outreach and proactively working with property owners to create conceptual redevelopment plans that can be used to market their properties
- Implemented numerous process improvements, including an easier to understand flow chart for the development approval process, updated Commission report templates, created a Business Guide to aid new businesses in navigating Village requirements and created a new process for private engineering plan reviews
- Helped coordinate 153 Appearance Commission cases, 57 Plan Commission cases and 60 Zoning Board of Appeals cases

### Expenditure Analysis

- Personnel expenditures reflect no significant changes in 2016
- Contractual expenditures include funding for memberships, printing of documents/maps, document recording, specialized development advisory services and/or research, and third-party consultants for traffic and fiscal impact studies (typically reimbursable by developers), and environmental reviews. The 2016 Budget also includes \$95,000 for the second phase of Village's Comprehensive Plan
- Other Charges include funding for various commissions and boards



## *Planning*

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	601,969	394,253	399,735	416,327	399,583
Contractual	156,989	284,900	291,400	246,484	229,680
Commodities	400	400	400	400	400
Other Charges	25,871	27,350	27,350	23,200	27,050
<i>Total Operating Expenditures</i>	785,229	706,903	718,885	686,411	656,713
<b><i>Total Expenditures</i></b>	<b>785,229</b>	<b>706,903</b>	<b>718,885</b>	<b>686,411</b>	<b>656,713</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	785,229	706,903	718,885	686,411	656,713
<b><i>Total Funds Sources</i></b>	<b>785,229</b>	<b>706,903</b>	<b>718,885</b>	<b>686,411</b>	<b>656,713</b>
<b><u><i>Personnel Budget by Position</i></u></b>					
<b><i>Full Time Positions</i></b>					
Director of Planning	1.00	1.00	1.00	1.00	1.00
Planner I	1.00	1.00	1.00	1.00	1.00
Planner II	2.00	2.00	2.00	2.00	2.00
<i>Total Full Time</i>	4.00	4.00	4.00	4.00	4.00
<b><i>Part Time Positions</i></b>					
<i>Total Part Time</i>	-	-	-	-	-
<b><i>Full Time Equivalent</i></b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>



## *Engineering*

---

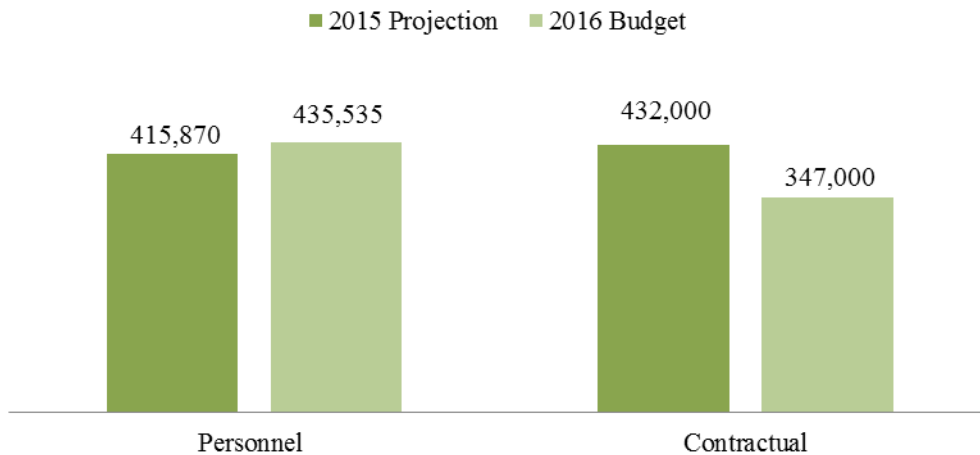
The Engineering Division of the Community Development Department is responsible for developing and implementing plans for the Village's infrastructure, including streets, and sidewalks. Additionally, the division provides engineering services (plan review, inspections and complaints) for all private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

### ***2015 Accomplishments***

- Supported the day-to-day oversight for completion of five major stormwater improvement projects including: (1) the East of Harms Regional Project, (2) Dewes-Henley-Harlem Area Detention Project, (3) the Floodway Buyout Program, (4) the Glenview Park Golf Club Detention Project and (5) the Glenayre Park SWAMP Project; in total benefitting over 1,500 homes supported by \$22.5 million in grant funding (2014-2015)
- Awarded \$26.2 million of 2015 capital improvement program (CIP) projects and successfully managed the regulatory engineering function for local private projects

### ***Expenditure Analysis***

- The Engineering Services Manager was promoted to Village Engineer in 2015
- Contractual expenditures include funding for engineering services, currently supplied by the staff of Baxter and Woodman. This contract was re-negotiated in 2015 and resulted in a reduction in the cost of service



## *Engineering*

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	370,202	400,016	400,016	415,870	435,535
Contractual	495,762	400,000	400,000	432,000	347,000
<b><i>Total Operating Expenditures</i></b>	<b>865,964</b>	<b>800,016</b>	<b>800,016</b>	<b>847,870</b>	<b>782,535</b>
<i>Other Expenditures</i>					
Interfund Charges	8,443	-	-	9,000	8,988
<b><i>Total Other Expenditures</i></b>	<b>8,443</b>	<b>-</b>	<b>-</b>	<b>9,000</b>	<b>8,988</b>
<b><i>Total Expenditures</i></b>	<b>874,407</b>	<b>800,016</b>	<b>800,016</b>	<b>856,870</b>	<b>791,523</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	764,427	683,889	683,889	737,680	663,616
Glenview Water Fund	68,896	72,593	72,593	77,182	85,003
Glenview Sanitary Fund	32,638	34,474	34,474	38,653	42,904
North Maine Water & Sewer Fund	8,446	9,060	9,060	3,354	-
<b><i>Total Funds Sources</i></b>	<b>874,407</b>	<b>800,016</b>	<b>800,016</b>	<b>856,870</b>	<b>791,523</b>
<b><u><i>Personnel Budget by Position</i></u></b>					
<b><i>Full Time Positions</i></b>					
Village Engineer	1.00	1.00	1.00	1.00	1.00
Civil Engineer	1.00	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00	1.00
<b><i>Total Full Time</i></b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b><i>Part Time Positions</i></b>					
Administrative Secretary	-	-	-	-	-
<b><i>Full Time Equivalents</i></b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

## *Capital Projects*

---

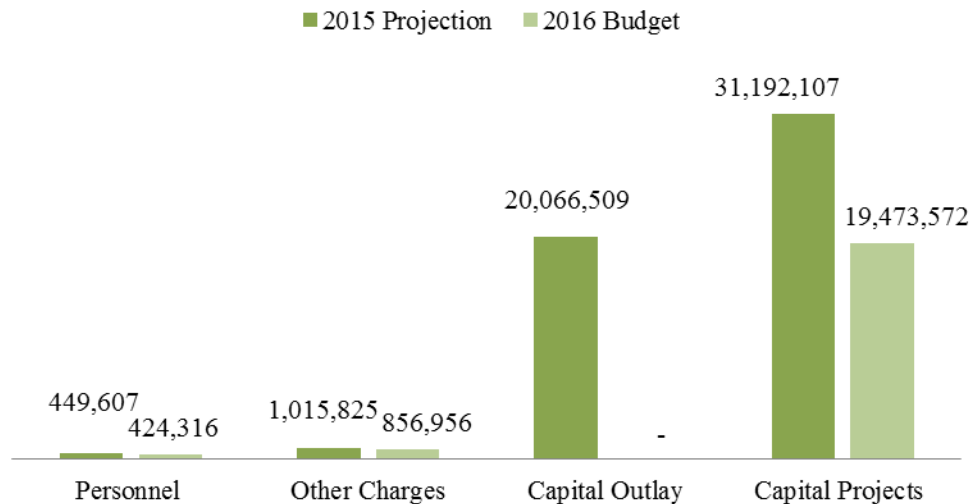
The Capital Projects Division of the Community Development Department is responsible for developing and implementing the Village’s Capital Improvement Program (CIP), which includes the planning and funding for the capital maintenance of the Village’s core infrastructure including roadways, potable water mains, sanitary and storm sewers along with other components. Annually the Village Board reviews and approves a five-year CIP to ensure these critical components of the Village’s public infrastructure are adequately maintained. As part of this annual review, the Village hosts various public workshops to ensure that the public has an open forum for input on the five-year plan.

### **2015 Accomplishments**

- The Capital Projects Division was responsible for the construction of over \$26.2 million in public infrastructure improvements in 2015. Local project management includes active outreach with local residents including pre-project meetings, ongoing project emails, first class mail updates and blog posts

### **Expenditure Analysis**

- Staffing for the Division includes the Division Manager and two Project Managers. The Division is supported by contractual staff that oversees the daily operations of the construction projects, currently supplied by Baxter & Woodman
- Other Charges include depreciation expense and principal payments on outstanding bonds.
- Capital Outlay charges decreased due to the completion of the new Fire Station 6, the expansion and remodel of the Police Station into the new Municipal Center and the Floodway Buyout Program. There is no capital outlay budgeted for 2016
- Capital Projects decreased significantly due to the Corporate Transfer into capital projects for the accelerated stormwater projects that were completed in 2015



## *Capital Projects*

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Personnel	473,296	433,621	442,542	449,607	424,316
Contractual	860	-	118,887	69,200	-
Commodities	3,427	-	-	2,000	-
Other Charges	249,780	1,006,175	1,006,175	1,015,825	856,956
Capital Outlay	8,085,401	6,541,959	6,973,072	20,066,509	-
<b><i>Total Operating Expenditures</i></b>	<b>8,812,764</b>	<b>7,981,755</b>	<b>8,540,676</b>	<b>21,603,141</b>	<b>1,281,272</b>
<i>Other Expenditures</i>					
Capital Projects	21,404,434	28,835,932	33,395,990	31,192,107	19,473,572
Depreciation	1,937,206	1,838,006	1,838,006	1,629,791	1,731,030
Transfer Out	500,000	-	-	-	-
<b><i>Total Other Expenditures</i></b>	<b>23,841,639</b>	<b>30,673,938</b>	<b>35,233,996</b>	<b>32,821,898</b>	<b>21,204,602</b>
<b><i>Total Expenditures</i></b>	<b>32,654,404</b>	<b>38,655,693</b>	<b>43,774,672</b>	<b>54,425,039</b>	<b>22,485,874</b>
<b><i>Funding Sources</i></b>					
Corporate Fund	255,408	229,391	238,312	243,698	225,256
Special Tax Allocation Fund	95,391	98,203	98,203	98,480	94,910
Glenview Water Fund	2,740,182	5,762,026	6,008,258	6,041,831	5,870,129
Glenview Sanitary Fund	1,360,181	3,156,654	3,393,372	2,452,405	2,329,471
Wholesale Water Fund	62,816	62,816	62,816	62,816	62,816
Commuter Parking Fund	572,907	67,585	67,585	67,585	67,585
North Maine Water & Sewer Fund	294,019	1,257,393	1,257,393	303,997	130,000
Capital Projects Fund	22,919,875	25,325,873	29,849,236	42,995,830	7,131,867
Glen Capital Projects	2,235,378	1,048,080	1,151,825	510,725	5,113,677
Motor Fuel Tax Fund	2,118,248	1,647,672	1,647,672	1,647,672	1,460,163
<b><i>Total Funds Sources</i></b>	<b>32,654,404</b>	<b>38,655,693</b>	<b>43,774,672</b>	<b>54,425,039</b>	<b>22,485,874</b>
<b><i>Personnel Budget by Position</i></b>					
<b><i>Full Time Positions</i></b>					
Director	0.22	0.22	0.22	0.22	0.22
Administrative Coordinator	0.22	0.22	0.22	-	-
Capital Project Senior Manager	1.00	1.00	1.00	1.00	1.00
Project Manager/CIP Coordinator	1.00	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00	1.00	1.00
<b><i>Total Full Time</i></b>	<b>3.44</b>	<b>3.44</b>	<b>3.44</b>	<b>3.22</b>	<b>3.22</b>
<b><i>Part Time Positions</i></b>					
NA	-	-	-	-	-
<b><i>Total Full Time Equivalent</i></b>	<b>3.44</b>	<b>3.44</b>	<b>3.44</b>	<b>3.22</b>	<b>3.22</b>

\* During 2015, the Administrative Coordinator position was eliminated due to attrition resulting from the Voluntary Separation Program offered by the Village

## *Special Service Areas*

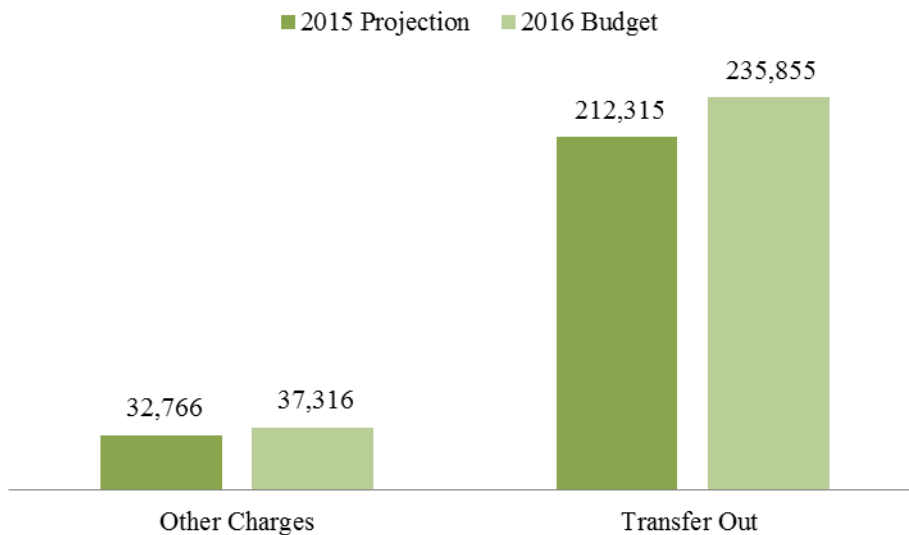
---

A Special Service Area (SSA) is a voluntary funding mechanism allowed by State Statute 35 ILCS 200/27 that provides for the installation of a public improvement by using a municipality's tax exempt borrowing authority to sell bonds to pay for the local public improvement. The bonds are repaid to the Village by the creation of a SSA, which specifies the properties that will be responsible to repay the borrowed funds to the Village plus interest, as a line item on their annual property tax bill. The interest rate is the best rate available as determined by the Village. The length (10, 15 or 20 year period) of bonded debt is determined by a majority vote of the homes in the affected area. The Village's share (if any) of the project costs is deducted from the principal. The remaining costs are apportioned to each property based on the most current Cook County Equalized Assessed Valuation of the properties involved in the SSA.

The project is engineered, competitively bid, and constructed under the supervision of the Village. The process is initiated by a petition, followed by development of conceptual plans and cost estimates which are provided to the affected properties. A formal ballot is conducted in which a 2/3 majority of the property owners must indicate approval for the process to continue. A failure of the ballot enacts a minimum 4 year moratorium for re-consideration of the Special Service Area improvement.

### *Expenditure Analysis*

- Transfers out to Capital Projects Fund are property taxes collected for various special service areas
- Other Charges are made up of bond principal and interest payments



*Special Service Areas*

---

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Budgeted Expenditures</i></b>					
<i>Operating Expenditures</i>					
Other Charges	48,347	32,766	32,766	32,766	37,316
<i>Total Operating Expenditures</i>	48,347	32,766	32,766	32,766	37,316
<i>Other Expenditures</i>					
Transfer Out	215,464	208,595	208,595	212,315	235,855
<i>Total Other Expenditures</i>	215,464	208,595	208,595	212,315	235,855
<b><i>Total Expenditures</i></b>	<b>263,810</b>	<b>241,361</b>	<b>241,361</b>	<b>245,081</b>	<b>273,171</b>
<b><i>Funding Sources</i></b>					
Special Service Area Bond Fund	263,810	241,361	241,361	245,081	273,171
<b><i>Total Funds Sources</i></b>	<b>263,810</b>	<b>241,361</b>	<b>241,361</b>	<b>245,081</b>	<b>273,171</b>

This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*CAPITAL SPENDING AND DEBT  
MANAGEMENT*



## *Capital Improvements Program*

---

The Village of Glenview Capital Improvement Program (CIP) is a comprehensive schedule of major public improvement projects which are proposed for the Village within the next five years. The CIP is comprised of a project description, the financial requirements of projects, the financing sources, and the timing of the project. The CIP is vital for anticipating and planning for the physical assets of the Village required for the safety, health and welfare of the people.

The CIP provides an effective method for the Village to systematically construct, maintain, upgrade, expand and replace the community's physical assets, as required by Village policy. The CIP provides for the attainment of long-range capital investment goals within the financial capabilities of the municipality.

This section provides a broad overview of the CIP and its elements. To gain a more in-depth perspective of the five year program, the reader should refer to the 2016-2020 Capital Improvement Program, a separately published document. This document contains detailed project descriptions, revenue sources, detailed mapping, and analysis of the comprehensive five year program.

### ***CIP Criteria***

Projects that are typically included in the CIP include infrastructure improvements to streets, roads, and underground piping for water disbursement and sanitary lines. Projects also can include design work, studies, the purchase of land, land improvements, building construction, maintenance, and reconstruction projects.

To qualify for inclusion in the CIP, a project must meet the following criteria:

- Project costs must be greater than \$50,000,
- Has a multiple year useful life, and
- Results in a capital asset.

Beyond the qualification of a project for addition to the CIP, the Village will evaluate other criteria to determine the inclusion and timing of qualified projects. The Village will review if:

- The capital assets that require maintenance, repair, or replacement, that if not addressed, will result in higher costs for the Village,
- Infrastructure improvements are to support new development or redevelopment,
- Projects will have a revenue-generating potential, and
- The project reflects changes in Village needs, policies, or goals.

Another item to note is that the Village's capitalization policy is for items that have a life of at least two years and a minimum cost of \$25,000. Items that are in excess of \$5,000 but less than \$50,000 are budgeted in Capital Outlay line items of the annual operating budget, but items that cost less than \$25,000 per unit are not capitalized.

### ***CIP Project Descriptions***

The following information is included for each project that is included in the 2014-2019 CIP.

#### ***Project Type***

The independent CIP document is divided into sections based upon project type. This classification refers to the generally project purpose. The different projects types for the Village of Glenview are: planning, design and construction projects, road resurfacing, road reconstruction, ancillary projects, water projects, sanitary projects, sanitary projects and Glen related projects.

#### ***Name of Project***

This section of the CIP gives the project a title.

#### ***Project Number***

A unique identification number is given to each project to help in tracking project costs.

#### ***Total Project Cost***

This is an estimated total project cost based upon current assumptions.

#### ***Cost by Year***

This section provides the cost per year and is broken down by the source of funds for the project.

#### ***Description***

This section provides a narrative of specific information regarding the project. This section will highlight information about work to be completed, purpose of the work, relationship to Village goals, how the project will be completed, and estimated timeline of the project

#### ***Map***

A map is included to highlight where the project(s) will be completed.

### ***CIP Process***

The CIP is a statement of budgetary policy and a planning document. Implementation of the CIP is a tool to accomplish the adopted goals and policies of the Board of Trustees. Therefore, each year the Capital Improvement Program is revised and extended for another year maintaining the five-year program. This annual process is in place to review and update the CIP; completed projects are removed, new projects are proposed, and scheduled projects are updated. The annual process allows the Village to adjust to changing circumstances and, as needed, change plans and priorities to meet the goals of the Village. Below are the major steps in the CIP development:

1. Start – Prepare Forecast Models
2. Develop CIP Budget Guideline
3. Submit Capital Project Requests
4. Citizen Review and Input
5. Develop Capital Projects Budget
6. Board Work Session Review
7. Public Hearings and Adoption

Projects are developed through the course of the fiscal year. The first stage of the process is the determination of projects to include in the capital program. Projects are proposed by the Village

Board, residents, or staff to be included in the five year program. These project proposals will generally identify the scope of the project, related CIP projects, funding sources, and a proposed schedule. The proposed projects are then reviewed by Village staff to determine if the project is compatible with Village wide goals.

If the project is deemed compatible with Village goals, staff will evaluate goals based upon the feasibility of accomplishing the project in a given year and within the limits of the Village's control. From this point, staff will work to enhance the project description, funding sources, and develop a project schedule. Projects are then reviewed by the responsible department and incorporated within the five year CIP schedule.

During the final stage of the process, Village staff provides recommendations to the Village Board for approval of the five-year Capital Improvement Program. This recommendation is based upon Village goals and the impact of the capital projects on the Village's financial future. Once the five-year CIP is approved, projects within the first year of the CIP are placed into the CIP Budget and are prioritized based upon current needs and currently available resources. The Capital Projects Department is delegated to be project managers of the capital projects and this department works with other departments to prioritize, schedule and carry out the CIP.

### ***CIP Funding***

There are a variety of funding sources available, but these sources are limited in both the amount available and how these funds can be used. Projects can be funded by village, state or federal monies, as well as outside agencies and individuals. Village funding sources typically include local taxes and service fees.

The Village of Glenview's evaluation of a CIP project's funding includes the following factors:

- All projects must have identified and approved funding sources.
- The Project impacts on the Village's future operating costs must be included in planning of project and incorporated within the respective department's operating budgets.
- Capital Projects are adopted in whole with the intent that each project retains its budget authority until project completion.
- Projects will not start until the funds have been received – bond, loan or cash flow. The only exceptions are made for reimbursable projects such as a Special Service Area or reimbursable grant projects.

Below is a listing of the major sources of funds that the Village utilizes to fund CIP projects.

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

### ***Capital Improvement Program Budget***

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

The CIP projects within the annual CIP Budget utilize project length budgeting. Therefore, costs associated with an extensive multi-year projects could span several years but expenditures would be approved in the year that the project was started. For instance, all expenditures associated with the construction of a new municipal building would be approved in 2016 if the project began in 2017 and was completed in 2020.

However, certain projects that span several years can be considered autonomous projects based upon the different project functions. For instance, if the Village has a road construction project that starts in 2015 with design of the roadway and then construction of the roadway in 2016, each function is separated and budgeted to the distinct budget year.

***Impact on Operating Budget***

The Corporate Fund includes the revenues and expenditures that drive the daily services provided by the Village. In addition to these daily services, the Village Board has set forth a policy to utilize Corporate Funds to accomplish their goal of improving overall Village infrastructure. These transfers to the capital budget have a direct impact on the Village’s operating budget.

The CIP can have two direct impacts on the Corporate Fund operating budget. The first impact is the transferring of funds from the Corporate Fund to pay for certain projects; this reduces the available funds for operations. These projects generally include design projects and road resurfacing and reconstruction projects. The second impact is the ongoing costs borne by the Corporate Fund related to improvements made on capital assets.

When funding for capital projects comes from the Corporate and Special Revenues Funds, operating budget development must have a clear connection to the CIP process. When the Village decides to use Corporate Funds to pay for capital improvements, the Village must determine the priority of projects and if revenues are sufficient to maintain normal day-to-day operations of the Village within the Village’s fund balance policy. The Village also must consider the creation and/or expansion of current Village infrastructure and the ongoing costs of maintenance. For example, if a new roadway is built, as was the case in the Glen, then the Public Works Department must include supplemental information in its budget to maintain the new roadways. This would include not only employees or contractors to maintain the roadway, but equipment and supplies for the roadway maintenance.

From 2016-2020, the Village currently plans to directly transfer \$25,000,000 from the Corporate Fund for capital projects.

There is also a minimal impact on the 2016 operating budget associated with the ongoing costs. The budgeted capital items are modifications or improvements to existing capital items and not creations or expansions of capital. Therefore, there is a minimal increase in annual operating costs, such as personnel, supplies, or equipment. In most instances operating costs are projected to remain constant offsetting the impact of inflation.

***Non- Routine Capital Expenditures that Impact the Operating Budget***

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

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

## ***Capital Improvement Program***

---

### ***CORE INFRASTRUCTURE***

#### **Design**

**\$688,114**

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

#### **Road Resurfacing**

**\$1,988,978**

Street resurfacing and minor water, sanitary sewer, and storm sewer rehabilitation. Typical work involves grinding of street surface, underground utility spot repairs, minor concrete work, roadway patching, street surface placement, and landscape restoration. Minor Area Repair Strategy – Asphalt (MARS-A) and Minor Area Repair Strategy - Concrete (MARS-C) used throughout the Village is included. There will be a total of 5.6 miles resurfaced in 2016 (including The Glen Main Stem roads, noted later below). The roadways include:

- Harrison Street (Warren Road to Sheryl Lane)
- Executive Lane (Bellwood to Longmeadow)
- Executive Circle/Court (Executive Lane to east and south cul-de-sacs)
- Imperial Drive (Executive Lane to Executive Lane)
- Longmeadow Drive (Thornwood Avenue to north end)
- Norwood Terrace (Washington Road to west cul-de-sacs)
- Kiess Drive (Pfingsten Road to west end)
- Depot Street (Glenview Road to Grove Street)
- MARS Asphalt (various locations Village-wide)
- MARS Concrete (supplemental to Public Works budget)

#### **Road Reconstruction**

**\$6,160,011**

Street reconstruction, sanitary sewer replacement/relining, water main replacement, and storm sewer replacement/relining. Typical work involves street removal, curb removal, underground utility installation/replacement/relining/repairs, public utility relocations, curb installation, sidewalk replacement, roadway base repair, street pavement installation, parkway grading, and landscape restoration. There will be a total 2.4 miles reconstructed in 2016. The roadways include:

- Longvalley Road (North Branch to river)
- North Branch Road (Central Parkway to County Lane)
- Maple- SWAMP SSA (Sunset Ridge to Glen Oak)
- Hutchings (McLean to Grove)
- Ronald Road and Glendale w/ CDS's (Greenwood Road to Warren Road)

## ***ANCILLARY PROJECTS***

### **Crack Sealing** **\$91,114**

This is the Village's annual crack-sealing program managed by Public Works but funded out of the CIP. Crack-sealing is an important maintenance strategy to protect roadway's base courses from premature failure.

### **Inspectional Services for Construction** **\$415,899**

This funding provides the field observation and inspection support necessary to deliver the core CIP. This out-sourced contract work includes daily site records of activities and field notes, project quantities, change-order reviews, material testing, preparation of ongoing and final punch lists and all necessary related documentation. This budget solely covers the core CIP and inspection services for special projects are carried within those projects costs.

### **Miscellaneous Restoration/Tree Trimming & Removal** **\$78,000**

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

### **Natural Resource Project Construction** **\$44,000**

This project includes implantation of new natural resource projects based upon the approved Plan for Nature in Glenview. Village staff seeks grants, and projects are recommended for funding with matching CIP revenues.

### **Safe Route to School Sidewalk** **\$19,790**

The proposed sidewalk project is adjacent to Glen Grove School and Flick Park, interconnecting the existing Springman sidewalk with a new sidewalk on Pfingsten. This budget reflects the Village local share for a Safe Routes to School grant.

### **Reach 1 Payback** **\$24,557**

During 2010, the Village received a 0% interest loan along with a grant (25%) to rebuild Reach 1 of the North Branch of the Chicago River, just south of Willow Road, as a high-priority natural resources project. The project re-meandered the river, stabilized the banks and provided various riffle pools. 2016 reflects year six of the twenty year payback schedule.

### **Chestnut Bridge Ph II Construction and Inspections** **\$490,320**

This project includes the construction and inspection costs for the complete replacement of the Chestnut Avenue Bridge over the West Fork of the North Branch of the Chicago River. This budget reflects the Village's local share for a State Bridge grant.

### **Seal Coating** **\$25,000**

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



## ***WATER SYSTEM PROJECTS***

### **Pine Street \$1,084,051**

The water main along Pine Street has reached the end of its service life and a new 12" water main, water valves, and fire hydrants will be installed from Church Street East Lake Avenue. Also, a cul-de-sac will be added at the end adjacent to the 2015 Floodway Buyout Project.

### **Happy Hollow Road \$1,963,624**

The water main along Happy Hollow Road between Maple Leaf and Greenwood has had multiple breaks over the last few years. It is planned to be replaced along with the Rebecca water main over 2016 and 2017.

## ***SANITARY SEWER PROJECTS***

### **East of Harms Phase III \$60,000**

The first two phases of the East of Harms sanitary sewer system project have been completed and phase III will include post-testing and publishing a project close-out report also supplied to MWRD.

### **Sanitary Sewer Lining \$84,000**

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

### **Sanitary Sewer Television Inspections \$112,486**

This project will televise sections of sanitary sewer throughout the Village to assist in prioritizing future capital improvement projects primarily with road reconstruction programs. Some additional high-concern sanitary televising is also included as directed by Public Works.

## ***STORM WATER PROJECTS***

### **Cost Sharing Program – Holistic Engineering Inspections \$20,000**

One of the cost-sharing programs approved by the Village Board includes completing an engineering inspection and report by a PE. The Village has negotiated rates and pays 50% of the cost (or \$400).

### **Rain Garden Program \$15,000**

This is a continuation of a program started in FY 2007 to partially subsidize the cost of installation of rain gardens on private residential properties in order to mitigate storm water runoff and provide water quality improvements. Residents with an existing drainage issue would submit an application along with a proposed landscaping plan. If the plan has a drainage benefit and a proper planting plan, they would qualify for the Village to reimburse them 50% of the project costs up to \$1,000 upon final inspection. This program assists the Village in meeting portions of requirements under the National Pollution Discharge Elimination System (NPDES) program which is an unfunded federal mandate.

**Storm Sewer TV Inspections** **\$89,989**  
This project will televise sections of sanitary sewer throughout the Village to assist in prioritizing future capital improvement projects primarily with road reconstruction programs. Some additional high-concern storm sewer televising is also included as directed by Public Works.

**Storm Water Lining** **\$33,000**  
Storm sewer lining is a cost-effective rehabilitation program that lines sewers without requiring excavating and extends the life of the sewer. These funds are for use in non-street specific areas throughout the Village.

**Spruce Swainwood Stormwater Project Construction** **\$600,000**  
This project is Phase II for a Swainwood drainage project started in 2014. Village staff is currently completing engineering analysis on the potential project including cost-benefit of how to best provide the required 0.80 acre-feet of local detention storage.

**Bette Gloria Stormwater Project Construction** **\$125,000**  
This project was identified as a “Quick-win” stormwater project with prior Village stormwater analysis. The stormwater conveyance and storage project will help address flooding issues in the westerly area of the Village.

## ***THE GLEN***

**Development Department Fees** **\$3,972**  
Village staff has estimated the cost of engineering plan review and inspection fees related to the installation of public infrastructure at The Glen and have carried it as a cost to the project.

**The Glen Town Center Streetscape** **\$3,000,000**  
This project includes remediation as some components of The Glen Town Center Streetscape will be required to be improved due to ongoing maintenance concerns. Components of the project will include irrigation, street lighting, landscaping and concrete sidewalk. The final scope of work will be as directed by the Village Board.

**The Glen Phase III Inspections** **\$120,000**  
This includes the field observations for The Glen Town Center Streetscape project including daily inspections, quantities and business coordination and outreach.

**The Glen Main Stem Roads Resurfacing** **\$1,786,834**  
This project includes the resurfacing of a portion of The Glen Main Stem roads including Patriot Boulevard, Chestnut Avenue and West Lake Avenue. This budget reflects the Village’s local share of the IDOT let project including federal (Surface Transportation Program/STP) funds.

**The Glen Main Stem Roads Phase III Inspections** **\$106,000**  
This includes the field observations for The Glen Main Stem roads resurfacing project and will be covered 70% by a federal (STP) grant administered by the State.

**Navy Park Fountain Replacement** **\$50,000**

The Navy Park Fountain does not work and Village staff is developing a potential project to replace during 2016 in coordination with The Glen Town Center Streetscape project.

## ***FACILITIES MANAGEMENT***

<b>Public Works – Phase I</b>	<b>\$966,500</b>
This facility is the administration area at the Public Works campus. HVAC units have reached their life expectancies and are scheduled for replacement. Projects include interior maintenance elements, carry key upgrade including access card reader, office remodel, air conditioner and boiler replacement.	
<b>Police Station/Municipal Center</b>	<b>\$62,000</b>
A garage door replacement is scheduled for 2016.	
<b>Fire Station 7</b>	<b>\$4,000</b>
Interior maintenance elements are scheduled for 2016.	
<b>Fire Station 8</b>	<b>\$83,000</b>
Projects include tuck-pointing, office area windows and doors, concrete repairs, hose reels and paint and finishes.	
<b>Fire Station 13</b>	<b>\$24,000</b>
A garage door replacement is scheduled for 2016.	
<b>Fire Station 14</b>	<b>\$15,000</b>
Interior maintenance elements are scheduled in 2016.	
<b>Capital Projects</b>	<b>\$6,000</b>
Furnace replacement is scheduled in 2016.	
<b>Downtown Train Station</b>	<b>\$136,000</b>
This station, built in the mid-1990's, requires needed exterior element repairs. Plaza/Kiss 'n ride area repairs are planned for 2016 as well as HVAC improvements and a door replacement.	
<b>North Glenview Train Station</b>	<b>\$370,000</b>
Phased sidewalk replacement is scheduled in 2016.	
<b>Rugen Jr. Pump Station</b>	<b>\$15,000</b>
Window replacements are scheduled in 2016.	

This page intentionally left blank.

<b>CORE INFRASTRUCTURE</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>TOTAL</b>
<b>Design</b>						
Roadway Design (Pavement Testing, IMS, Surveying)	95,200	-	-	-	-	95,200
CCDD Testing	50,000	-	-	-	-	50,000
Road Design (B&W)	487,900	-	-	-	-	487,900
Shermer Rd Shared Path use Phase II	38,000	-	-	-	-	38,000
Bridge and Retaining Wall Inspection and Assessment	7,014	-	-	-	-	7,014
Natural Resource Project Design	10,000	-	-	-	-	10,000
<b>Design Subtotal</b>	<b>688,114</b>	<b>601,600</b>	<b>605,000</b>	<b>605,000</b>	<b>425,000</b>	<b>\$ 2,924,714</b>
<b>Road Resurfacing</b>						
Harrison Street	267,283	-	-	-	-	267,283
Executive Lane	787,280	-	-	-	-	787,280
Executive Circle/Court	172,114	-	-	-	-	172,114
Imperial Drive	148,990	-	-	-	-	148,990
Longmeadow Drive	112,724	-	-	-	-	112,724
Norwood Terrace	67,133	-	-	-	-	67,133
Kless Drive	135,869	-	-	-	-	135,869
Depot Street	152,334	-	-	-	-	152,334
MARS Asphalt	104,000	-	-	-	-	104,000
MARS Concrete Supplemental to PW	41,252	-	-	-	-	41,252
<b>Road Resurfacing Subtotal</b>	<b>1,988,978</b>	<b>2,985,366</b>	<b>3,503,767</b>	<b>3,541,850</b>	<b>2,015,366</b>	<b>\$ 14,035,327</b>
<b>Road Reconstruction</b>						
Longvalley Road	1,673,432	-	-	-	-	1,673,432
North Branch Road	1,298,859	-	-	-	-	1,298,859
Maple (SWAMP SSA)	577,387	-	-	-	-	577,387
Hutchings	664,238	-	-	-	-	664,238
Ronald Rd & Glendale w/ CDS's	1,946,096	-	-	-	-	1,946,096
<b>Road Reconstruction Subtotal</b>	<b>6,160,011</b>	<b>4,027,224</b>	<b>6,334,819</b>	<b>5,505,609</b>	<b>6,602,745</b>	<b>\$ 28,630,408</b>
<b>Ancillary Projects</b>						
Reach 1 Payback(year 5)	24,557	24,557	24,557	24,557	24,557	122,785
Natural Resource Project Construction	44,000	44,000	44,000	44,000	44,000	220,000
Miscellaneous Restoration / Tree Trimming & Removal	78,000	81,120	84,365	84,365	84,365	412,215
Chestnut Bridge Ph III Construction	317,520	-	-	-	-	317,520
Chestnut Bridge Ph III Inspections	172,800	-	-	-	-	172,800
Crack Sealing (Managed by PW & Baxter)	91,114	94,759	94,759	94,759	94,759	470,150
Seal Coating	25,000	25,000	25,000	-	-	75,000
Safe Route to School Sidewalk	19,790	-	-	-	-	19,790
Village-Wide Bike Route Marking and Signage Ph III	26,438	-	-	-	-	26,438
Inspectional Services(B&W)	415,899	290,454	405,644	384,013	369,124	1,865,134
Branding and Gateway and Wayfinding Signage	-	400,000	-	-	-	400,000
Harlem Ave (Glenview to Golf) Construction (STP)	-	1,975,584	-	-	-	1,975,584
Ph III Inspectional Services (B&W) - Harlem (Glenview to Golf) (STP)	-	111,240	-	-	-	111,240
Glenview Road (Downtown) Construction (STP)	-	1,021,545	-	-	-	1,021,545
Ph III Inspectional Services (B&W) - Glenview Road Downtown (STP)	-	211,356	-	-	-	211,356
Shermer Rd Path Construction	-	247,406	-	-	-	247,406
Shermer Rd Path Construction Engineering	-	123,700	-	-	-	123,700
Glenview Road Additional Streetscape	-	500,000	-	-	-	500,000
Willow/Sanders (IDOT)	-	-	-	181,150	-	181,150
Willow/Pfingsten (IDOT)	-	-	-	57,500	-	57,500
Lake/Milwaukee (IDOT)	-	-	-	-	1,019,000	1,019,000
Baxter Trail/Fence-Connection from Chestnut to N' end of Loyola Academy fields split rail)	-	-	-	-	140,000	140,000
<b>Ancillary Projects Subtotal</b>	<b>1,215,118</b>	<b>5,150,721</b>	<b>678,325</b>	<b>870,344</b>	<b>1,775,805</b>	<b>\$ 9,690,313</b>
<b>Water System Projects</b>						
High Priority Water Main Lining	-	205,000	200,000	250,000	230,000	885,000
Pine Street	1,084,051	-	-	-	-	1,084,051
Happy Hollow (Willowbrook School)	1,963,624	-	-	-	-	1,963,624
Linneman (Harlem to Lehigh)	-	242,500	-	-	-	242,500
Lindenwood (Flick to Pam Anne)	-	262,500	-	-	-	262,500
Linneman (Elmgate to Golf Parking Lot)	-	250,000	-	-	-	250,000
Queens SSA	-	340,200	-	-	-	340,200
Willow Road Relocation	-	-	-	140,000	-	140,000
Lilac (Milwaukee to Maple)	-	-	312,500	-	-	312,500
Linden (Maple to Magnolia)	-	-	402,000	-	-	402,000
Locust (Maple to Magnolia)	-	-	381,600	-	-	381,600
Greenwillow/Woodview (West of Tinker Way)	-	-	-	237,500	-	237,500
Elmdale and Pickwick (North of W Lake)	-	-	-	-	1,200,000	1,200,000
Beech Drive Water Main (AVOCA)	-	-	-	200,000	-	200,000
Water Master Plan Priority	-	-	-	1,190,000	640,000	1,830,000
<b>Water System Projects Subtotal</b>	<b>3,047,675</b>	<b>1,300,200</b>	<b>1,296,100</b>	<b>2,017,500</b>	<b>2,070,000</b>	<b>9,731,475</b>

<b>CORE INFRASTRUCTURE</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>TOTAL</b>
<b>Sanitary Sewer Projects</b>						
Sanitary Sewer TV Inspections (review & report)	112,486	116,986	116,986	116,986	116,986	580,430
Sanitary Sewer Lining	84,000	15,000	39,000	135,000	300,000	573,000
Sanitary Sewer Lining - Tier 1	-	-	-	-	-	-
East of Harm Sanitary Phase III	60,000	-	-	-	-	60,000
Cost Sharing Program - Overhead Sanitary Conversion	-	50,000	50,000	50,000	50,000	200,000
Wagner SSES SSA	-	162,560	-	-	-	162,560
<b>Sanitary Sewer Projects Subtotal</b>	<b>256,486</b>	<b>344,546</b>	<b>205,986</b>	<b>301,986</b>	<b>466,986</b>	<b>1,575,990</b>
<b>Storm Water Projects</b>						
Storm Sewer TV Inspections (review & report)	89,989	93,589	93,589	93,589	93,589	464,345
Storm Implementation Design	120,000	-	-	-	-	120,000
Spruce Swainwood	600,000	-	-	-	-	600,000
Bette/Gloria	125,000	-	-	-	-	125,000
Cost Sharing - Rain Garden Program	15,000	15,000	15,000	15,000	15,000	75,000
Storm Water Lining	33,000	20,000	75,000	59,000	70,000	257,000
Cost Sharing Program - Engineering Inspections	20,000	20,000	20,000	20,000	20,000	100,000
Accelerated Stormwater Design	-	20,000	-	-	-	20,000
Tall Trees Culvert Phase II	-	-	300,000	300,000	-	600,000
<b>Storm Water Projects Subtotal</b>	<b>1,002,989</b>	<b>168,589</b>	<b>503,589</b>	<b>487,589</b>	<b>198,589</b>	<b>2,361,345</b>
<b>TOTAL CORE INFRASTRUCTURE USES</b>	<b>14,359,371</b>	<b>14,578,246</b>	<b>13,127,586</b>	<b>13,329,878</b>	<b>13,554,491</b>	<b>\$ 68,949,572</b>
<b>THE GLEN</b>						
Development Department Fees	128,949	208,473	-	-	-	337,422
Glen Town Center Streetscape	3,000,000	-	-	-	-	3,000,000
Glen Main Stem Roads Phase III Inspections	106,000	60,000	-	-	-	166,000
The Glen PH III Inspections	120,000	-	-	-	-	120,000
Navy Park Fountain Replacement	50,000	-	-	-	-	50,000
Patriot Blvd (GLEN) south	85,794	-	-	-	-	85,794
Patriot Blvd (GLEN) north	1,021,321	-	-	-	-	1,021,321
Chestnut Ave (GLEN)	64,671	-	-	-	-	64,671
West Lake Ave (GLEN)	615,048	673,920	-	-	-	1,288,968
Storm Water Control Devices	-	900,000	-	-	-	900,000
Lehigh Avenue (GLEN)	-	1,594,164	-	-	-	1,594,164
<b>TOTAL GLEN USES</b>	<b>5,191,783</b>	<b>3,436,557</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,628,340</b>
<b>PUBLIC WORKS</b>						
<b>Facilities Management</b>						
Village Hall	-	-	-	-	-	-
Inspection Annex	-	-	-	-	-	-
Support Services	-	-	-	-	-	-
Capital Projects	6,000	5,000	-	-	-	11,000
Public Works Ph I	966,500	46,000	-	-	-	1,012,500
Public Works Ph II	-	8,000	-	-	4,500	12,500
Public Works Ph III	-	95,000	15,000	-	37,000	147,000
Police Station	62,000	82,000	70,000	25,000	-	239,000
Fire Station 6	-	-	-	-	-	-
Fire Station 7	4,000	-	-	-	7,800	11,800
Fire Station 8	83,000	72,000	83,000	24,000	9,000	271,000
Fire Station 13	24,000	-	19,000	10,000	95,000	148,000
Fire Station 14	15,000	41,000	5,000	11,000	112,000	184,000
Gallery Park Well House	-	-	-	-	-	-
North Parking Garage	-	-	-	-	-	-
South Parking Garage	-	-	-	-	-	-
Salt Storage Structure	-	-	-	-	-	-
<b>Facilities Management Subtotal</b>	<b>1,160,500</b>	<b>349,000</b>	<b>192,000</b>	<b>70,000</b>	<b>265,300</b>	<b>2,036,800</b>
<b>Water Facilities and Train Stations</b>						
Downtown Train Station	136,000	10,000	65,000	20,000	-	231,000
Downtown Train Station West Platform Warming Shelter	-	-	-	-	-	-
North Glen Train Station	370,000	10,000	10,000	-	19,000	409,000
North Glen Train Station Warming House	-	-	-	-	-	-
West Lake Pump Station	-	-	-	-	650,000	650,000
Rugen Sr. Pump Station	15,000	-	-	-	95,000	110,000
Rugen Jr. Pump Station	-	-	-	-	-	-
Laramie Pump Station	-	-	-	-	25,000	25,000
East Lake Lift Station	-	-	-	-	-	-
Heatherfield Lift Station	-	-	-	-	-	-
Waukegan Road Elevated Tank	-	-	-	-	-	-
<b>Water Facilities and Train Stations Subtotal</b>	<b>521,000</b>	<b>20,000</b>	<b>75,000</b>	<b>20,000</b>	<b>789,000</b>	<b>1,425,000</b>
<b>Total Public Works</b>	<b>1,681,500</b>	<b>369,000</b>	<b>267,000</b>	<b>90,000</b>	<b>1,054,300</b>	<b>3,461,800</b>
<b>TOTAL 2016-2020 CAPITAL IMPROVEMENT PROGRAM</b>	<b>\$ 21,232,654</b>	<b>\$ 18,383,803</b>	<b>\$ 13,394,586</b>	<b>\$ 13,419,878</b>	<b>\$ 14,608,791</b>	<b>\$ 81,039,712</b>

## *Debt Management*

---

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

### **Long-Term Bonds**

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

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

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

Most governments have been active in the bond market for years, especially with low long-term rates. The Village of Glenview is no exception.

### **Bond Types**

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

#### *General Obligation Bonds*

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

#### *Revenue Bonds*

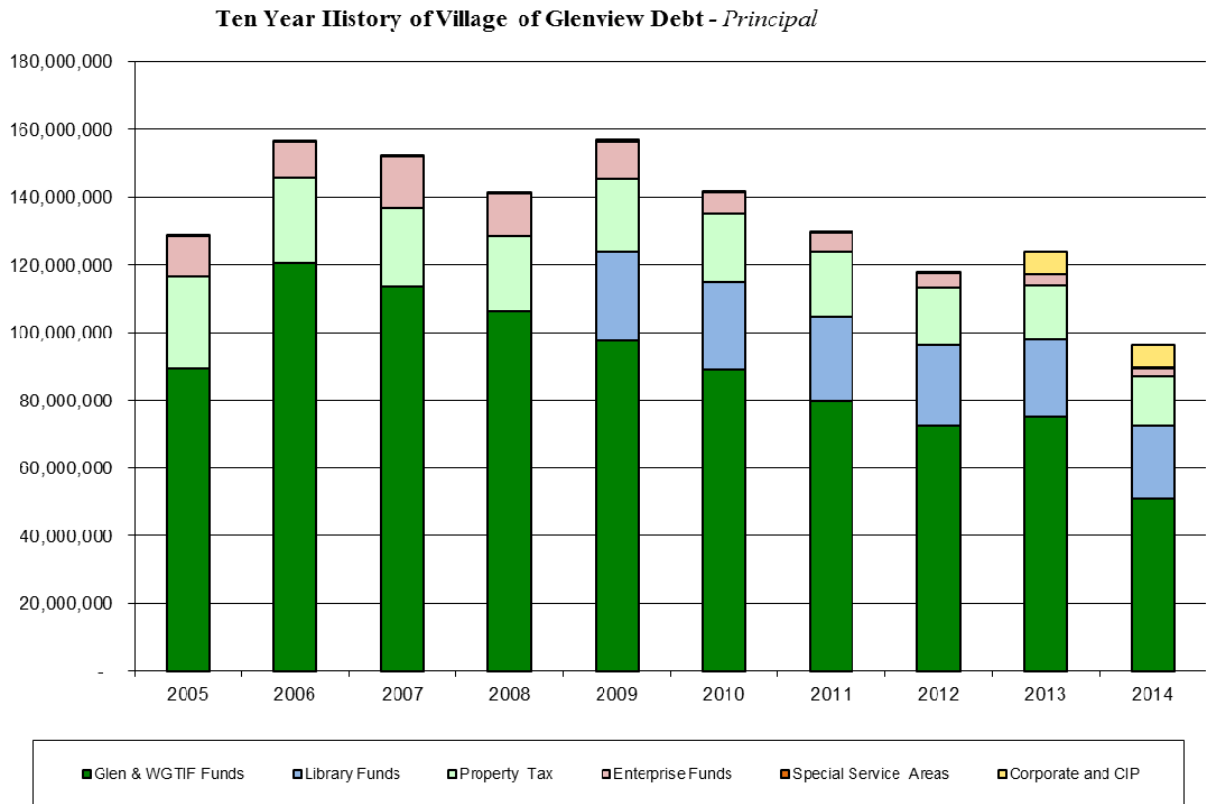
These bonds are similar to general obligation bonds except that they do not have the support of local property tax base for repayment. Instead, a source of revenue related to the project is pledged for repayment of the bonds. A typical revenue bond is related to the Water Fund. The user charges of the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

Special Service Area Bonds

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

**Village of Glenview Debt**

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



\* Source: Village of Glenview Finance Department Records

As of December 31, 2014, the Village has borrowed \$114,648,515 through ten bonds, one note payable and two loans. Of that amount, the Village’s current outstanding debt at December 31, 2014 is:

Principal	\$ 95,675,755
Interest	\$ 19,862,596
<b>Total</b>	<b>\$ 115,538,351</b>
<hr/>	
<hr/>	



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

Property Tax	Corporate and CIP Funds	Library	Enterprise Funds	TIF Funds	Total Government Debt
14,575,000	6,222,117	21,610,000	2,443,950	50,824,688	<b>95,675,755</b>

The 2014 Tax Levy requirement to meet debt service payments on the outstanding bonds is \$11,431,136; although \$7,726,755 is abated leaving a net requirement of \$3,704,381. The reasons for the abatements are that the funds required for repayment are either escrowed or are available from other Village of Glenview funds.

A listing of the Village’s current debt and repayment plans are located in Table A and subsequent debt service payment schedules.

### **Impact of Debt Service**

Much like the impact of capital projects, debt service payments are paid from the same general revenues that are used for operations. A balance must be achieved between operational needs, debt requirements and capital expenditures to stay within the limitations of annual revenues. Each year, the Board of Trustees and staff work carefully to assure this balance.

To guide the Village in maintaining a healthy balance between operational needs, debt requirements and capital, the Village uses several indicators. These indicators include percentage of debt per Equalized Assessed Valuation (EAV), debt per capita, debt per personal income, and the Village’s bond rating.

The first three key indicators measure the health of the local economy and provide a perspective of the Village’s ability to repay debt. Debt represents leverage against the local economy and these indicators show the health of the economy and its ability to bear responsibility for the retirement of the debt. The final indicator, the bond rating, utilizes each of the other indicators and provides an overall grade of the Village and its ability to assume debt.

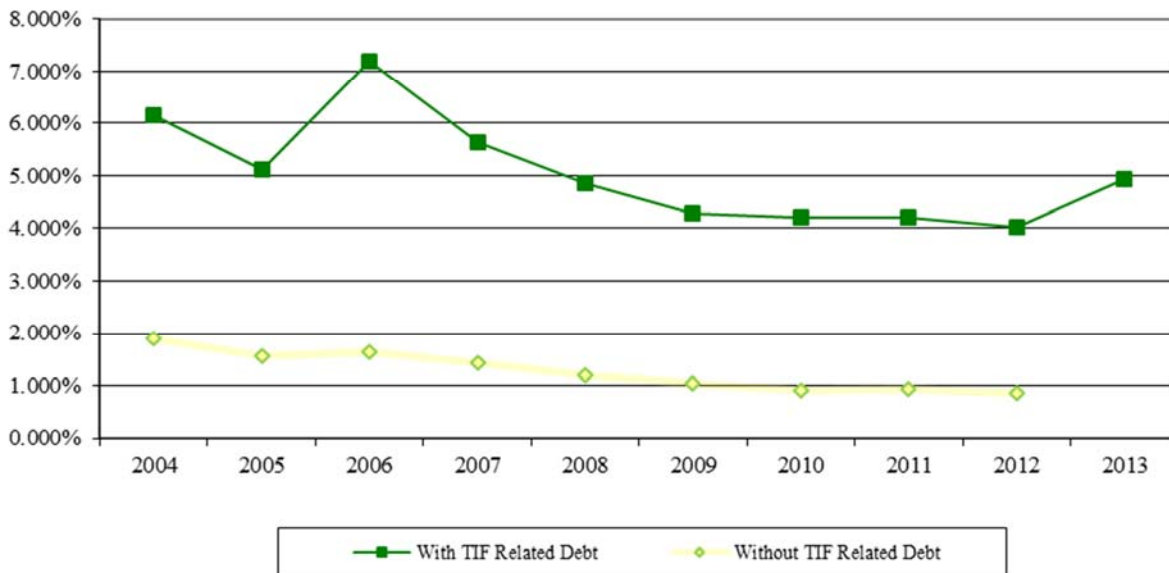
There are no set standards for the three guidelines because each community has a different set of circumstances. Communities that are growing must fund infrastructure projects before development can occur and will have higher debt burdens until businesses and people move-in, allowing the local economy to bear the cost of the improvements. Mature communities have aging infrastructure and redevelopment projects that can drive the costs of capital expenditures up for periods of time, but once completed allows the debt to be absorbed over time into the broader tax base.

The best way to analyze the information is to take a global view and determine if the Village has a strong local economy, the ability to pay for debt over the local-term, and if there are mechanisms in place to pay for these improvements. The following pages provide specific indicator analysis of the Village’s debt. Looking at the debt over a period of time allows the evaluation of any major fluctuations in debt burden for the Village and can provide a view of major projects undertaken by the Village.

Percentage of Debt per Equalized Assessed Valuation (EAV)

The first major indicator is the percentage of debt per EAV. The chart below shows this ratio for Village debt with TIF related debt and without TIF related debt. The Village is a home-rule municipality and therefore has no legal debt limit whereas non-home rule communities have a debt limit of 8.625% of EAV (*ILCS Chapter 24/8-5-1*). The Village’s total current debt as a percent of EAV is 4.921%, which is below the limit for non-home rule communities. This indicator is important because once the TIFs are completed; property in the TIF becomes part of the total EAV and will drive down this percentage rate.

**Percentage of Debt per Equalized Assessed Valuation (EAV)**

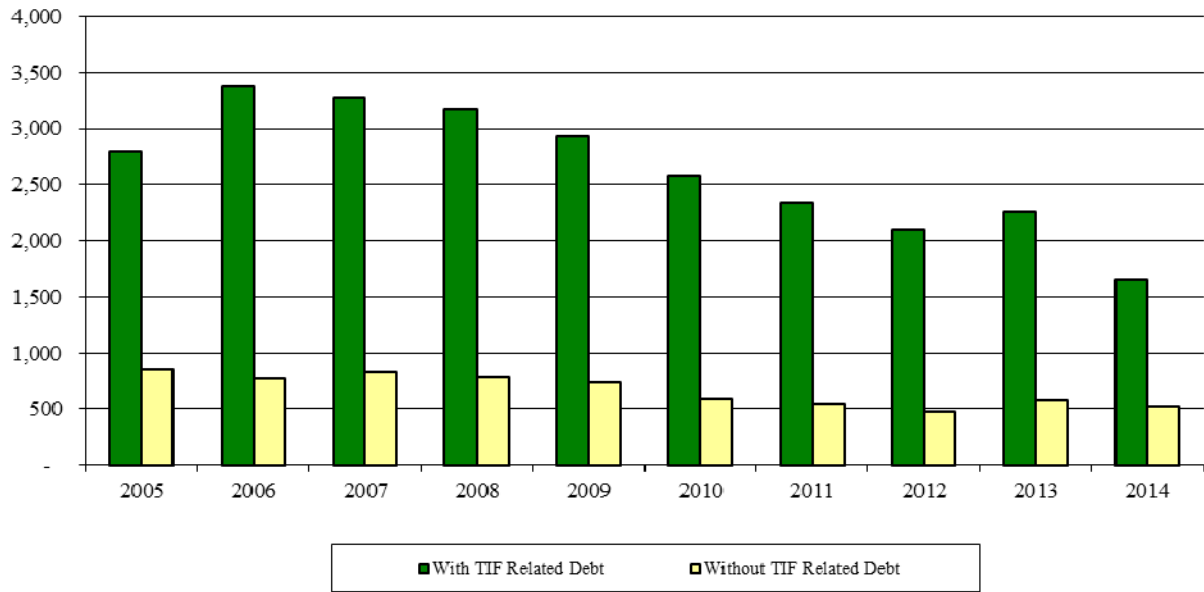


\* Source: Cook County Clerk’s Office and Village of Glenview Finance Department Records

Debt per Capita

The second major indicator is debt per capita. This indicator shows the ability of the Village to spread the cost of debt across the population. If the debt per person is too high, then it could be difficult for the Village to carry the debt without finding additional sources of revenue. Currently, the Village’s debt per capita is \$1,657 with TIF related debt and \$520 without TIF related debt.

### Total Debt per Capita

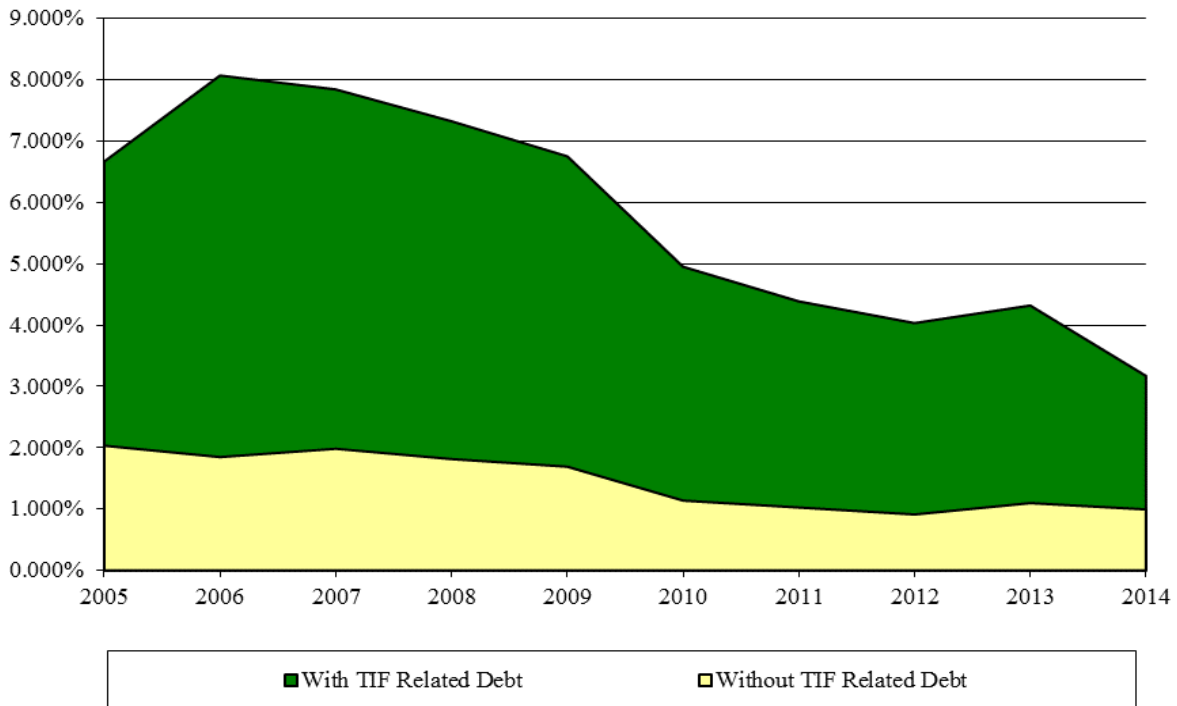


\* Source: Cook County Clerk's Office, U.S. Census Bureau, and Village of Glenview Finance Department Records

### Percentage of Debt per Personal Income

The third major indicator is the percentage of debt per personal income. This indicator shows the strength and stability of the local tax base. If this percentage is too high the local residents may not be able to bear the burden of additional debt. Currently, with TIF related debt the ratio is 3.169% and without TIF related debt the ratio is 0.995%.

### Percentage of Debt per Personal Income



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

### Bond Rating

The final indicator of the Village's overall financial health and ability to bear the burden of debt is the Village's bond rating. A positive bond rating provides assurance to investors and will allow the Village to attain favorable interest rates when borrowing. The Village of Glenview continues to receive superior bond ratings. Moody's Investors Service issued the Village a rating of Aaa during the last Village bond issuance. This rating is indicative of the Village's debt capacity, ability to pay debts and the Village's stable fiscal management.

### **Table A – Outstanding Debt**

This table lists the Village's outstanding debt at December 31, 2014 (the latest audited information available):

<b>General Obligation and Corporate Purpose Bonds</b>						
<b>Debt Title</b>	<b>Purpose</b>	<b>Source of Repayment</b>	<b>Interest Rate(s)</b>	<b>Date of Maturity</b>	<b>Authorized Issue</b>	<b>Principal Outstanding</b>
GO Bond Series 2006A	Glen Development	Glen Development Project Revenues (TIF)	3.750%	2018	\$ 10,000,000	\$ 10,000,000
GO Bond Series 2007A	Infrastructure Improvements	Waterworks and Sewerage Funds	3.500% 3.750%	2016	\$ 5,000,000	\$ 1,250,000
GO Bond Taxable Series 2007B	Infrastructure Improvements	North Maine Water and Sewerage Fund	4.800% 5.000%	2016	\$ 1,200,000	\$ 260,000
GO Bond Series 2009A	New Library Building	Property Tax Levy (Debt Service)	3.000% 4.125%	2029	\$ 26,300,000	\$ 21,610,000
GO Refunding Bond Series 2009D	Glen Development	Glen Development Project Revenues (TIF)	2.000% 4.000%	2018	\$ 11,290,000	\$ 5,455,000
GO Refunding Bond Series 2012A	Refunding of Series 2004A	Glen Development Project Revenues (TIF)	3.000% 4.000%	2021	\$ 18,090,000	\$ 18,090,000
GO Refunding Bond Series 2012B	Refunding of Series 2004B	Property Tax Levy (Debt Service)	3.000% 4.000%	2024	\$ 14,575,000	\$ 14,575,000
GO Refunding Bond Series 2012C	Refunding of Series 2005	Glen Development Project Revenues (TIF)	2.000% 3.000%	2018	\$ 7,730,000	\$ 6,365,000
GO Bond Series 2013A	Village Hall Relocation Project	Corporate Fund	2.000% 4.000%	2033	\$ 6,065,000	\$ 5,820,000
GO Bond Series 2013B	Waukegan/Golf Intersection Improvements	Waukegan/Golf Project Revenues (TIF)	2.000% 3.500%	2023	\$ 4,385,000	\$ 4,385,000
<b>Notes Payable</b>						
CPN 1997	System Improvements	North Maine Water and Sewerage Fund	4.942%	2019	\$ 2,850,000	\$ 933,950
<b>Loans Payable</b>						
Taxable-Term Loan	Glen Development Property Acquisition	Glen Development Project Revenues (TIF)	1.850%	2019	\$ 6,529,688	\$ 6,529,688
IEPA Wastewater, American Recovery and Reinvestment Act of 2009 (ARA) Loan	Waste Water Project	Capital Projects Fund	0.000%	2031	\$ 633,827	\$ 402,117

**Village of Glenview, Illinois**

**Corporate Purpose Notes Series 1997**

Long-term Debt Requirements

December 31, 2014

---

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

**FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

<b>Fiscal Year Ending December 31</b>	<b>Requirements</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2015	\$ 169,219	\$ 46,158	\$ 215,377
2016	177,582	37,795	215,377
2017	186,359	29,018	215,377
2018	195,569	19,808	215,377
2019	205,221	10,143	215,364
	<u>\$ 933,950</u>	<u>\$ 142,922</u>	<u>\$ 1,076,872</u>

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

Village of Glenview, Illinois

**General Obligation Bond Series 2006A**

Long-term Debt Requirements

December 31, 2014

Date of issue: December 1, 2006  
 Date of maturity: December 1, 2018  
 Authorized issue: \$ 10,000,000  
 Denomination of bonds: \$ 5,000  
 Interest rate: 3.750%  
 Interest dates: June 1 and December 1  
 Principal maturity date: December 1  
 Payable at: Wells Fargo Bank, N.A., Chicago, IL

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2015	\$ 2,350,000	\$ 375,000	\$ 2,725,000	2015	\$ 187,500	2015	\$ 187,500
2016	2,450,000	286,876	2,736,876	2016	143,438	2016	143,438
2017	2,550,000	195,000	2,745,000	2017	97,500	2017	97,500
2018	2,650,000	99,376	2,749,376	2018	49,688	2018	49,688
	<u>\$ 10,000,000</u>	<u>\$ 956,252</u>	<u>\$ 10,956,252</u>		<u>\$ 478,126</u>		<u>\$ 478,126</u>

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

**Village of Glenview, Illinois**

**General Obligation Bond Series 2007A**

Long-term Debt Requirements

December 31, 2014

Date of issue:	December 15, 2007
Date of maturity:	December 1, 2016
Authorized issue:	\$ 5,000,000
Denomination of bonds:	\$ 5,000
Interest rate:	3.50% - 3.75%
Interest dates:	June 1 and December 1
Principal maturity date:	December 1
Payable at:	Wells Fargo Bank, N.A., Chicago, IL

**FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year Ending	Requirements			Interest Due on					
	December 31	Principal	Interest	Total	June 1	Amount	December 1	Amount	
2015	\$	615,000	\$	45,338	\$	660,338	2015	\$	22,669
2016		635,000		23,812		658,812	2016		11,906
	\$	1,250,000	\$	69,150	\$	1,319,150		\$	34,575

Note: Principal and interest is payable from the Glenview Water Fund and the Glenview Sanitary Sewer Fund.

**Village of Glenview, Illinois**

**General Obligation Bond Series 2007B**

Long-term Debt Requirements

December 31, 2014

Date of issue: December 15, 2007  
 Date of maturity: December 1, 2016  
 Authorized issue: \$ 1,200,000  
 Denomination of bonds: \$ 5,000  
 Interest rate: 4.80% - 5.00%  
 Interest dates: June 1 and December 1  
 Principal maturity date: December 1  
 Payable at: Wells Fargo Bank, N.A., Chicago, IL

**FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2015	\$ 130,000	\$ 12,934	\$ 142,934	2015	\$ 6,467	2015	\$ 6,467
2016	130,000	6,500	136,500	2016	3,250	2016	3,250
	<u>\$ 260,000</u>	<u>\$ 19,434</u>	<u>\$ 279,434</u>		<u>\$ 9,717</u>		<u>\$ 9,717</u>

Note: Principal and interest is payable from the North Maine Water and Sewer Fund.



Village of Glenview, Illinois

General Obligation Bond Series 2009A

Long-term Debt Requirements

December 31, 2014

Date of issue: May 5, 2009  
 Date of maturity: December 1, 2029  
 Authorized issue: \$ 26,300,000  
 Denomination of bonds: \$ 5,000  
 Interest rates: 3.000 - 4.125%  
 Interest dates: June 1 and December 1  
 Principal maturity date: December 1  
 Payable at: Wells Fargo Bank, N.A., Chicago, IL

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2015	\$ 1,125,000	\$ 813,881	\$ 1,938,881	2015	\$ 406,941	2015	\$ 406,941
2016	1,155,000	780,131	1,935,131	2016	390,066	2016	390,066
2017	1,190,000	745,481	1,935,481	2017	372,741	2017	372,741
2018	1,225,000	703,831	1,928,831	2018	351,916	2018	351,916
2019	1,270,000	660,956	1,930,956	2019	330,478	2019	330,478
2020	1,310,000	616,506	1,926,506	2020	308,253	2020	308,253
2021	1,360,000	567,381	1,927,381	2021	283,691	2021	283,691
2022	1,410,000	516,381	1,926,381	2022	258,191	2022	258,191
2023	1,460,000	463,506	1,923,506	2023	231,753	2023	231,753
2024	1,520,000	408,756	1,928,756	2024	204,378	2024	204,378
2025	1,580,000	347,956	1,927,956	2025	173,978	2025	173,978
2026	1,645,000	284,756	1,929,756	2026	142,378	2026	142,378
2027	1,715,000	218,956	1,933,956	2027	109,478	2027	109,478
2028	1,785,000	150,356	1,935,356	2028	75,178	2028	75,178
2029	1,860,000	76,725	1,936,725	2029	38,363	2029	38,363
	<u>\$ 21,610,000</u>	<u>\$ 7,355,559</u>	<u>\$ 28,965,559</u>		<u>\$ 3,677,783</u>		<u>\$ 3,677,783</u>

Note: Principal and interest is payable from proceeds of the library property tax levy.

**Village of Glenview, Illinois**

**General Obligation Bond Series 2009D**

Long-term Debt Requirements

December 31, 2014

Date of issue: October 21, 2009  
 Date of maturity: December 1, 2018  
 Authorized issue: \$ 11,290,000  
 Denomination of bonds: \$ 5,000  
 Interest rates: 2.00 - 4.00%  
 Interest dates: June 1 and December 1  
 Principal maturity date: December 1  
 Payable at: Wells Fargo Bank, N.A., Chicago, IL

**FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2015	\$ 1,370,000	\$ 177,250	\$ 1,547,250	2015	\$ 88,625	2015	\$ 88,625
2016	1,365,000	136,150	1,501,150	2016	68,075	2016	68,075
2017	1,360,000	95,200	1,455,200	2017	47,600	2017	47,600
2018	1,360,000	54,400	1,414,400	2018	27,200	2018	27,200
	<u>\$ 5,455,000</u>	<u>\$ 463,000</u>	<u>\$ 5,918,000</u>		<u>\$ 231,500</u>		<u>\$ 231,500</u>

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

**Village of Glenview, Illinois**

**Illinois Environmental Protection Agency Loan**

Long-term Debt Requirements

December 31, 2014

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

**FUTURE PRINCIPAL REQUIREMENTS**

Fiscal Year Ending December 31	Requirements		
	April 14	October 14	Total
2015	\$ 12,185	\$ 12,185	\$ 24,371
2016	12,185	12,185	24,371
2017	12,185	12,185	24,371
2018	12,185	12,185	24,371
2019	12,185	12,185	24,371
2020	12,185	12,185	24,371
2021	12,185	12,185	24,371
2022	12,185	12,185	24,371
2023	12,185	12,185	24,371
2024	12,185	12,185	24,371
2025	12,185	12,185	24,371
2026	12,185	12,185	24,371
2027	12,185	12,185	24,371
2028	12,185	12,185	24,371
2029	12,185	12,185	24,371
2030	12,185	12,185	24,371
2031	12,185	-	12,185
	<u>\$ 207,151</u>	<u>\$ 194,966</u>	<u>\$ 402,117</u>

Note: Principal will be paid by the Capital Projects Fund

Village of Glenview, Illinois

**General Obligation Refunding Bond, Series 2012A**

Long-term Debt Requirements

December 31, 2014

Date of issue: June 14, 2012  
 Date of maturity: December 1, 2021  
 Authorized issue: \$ 18,090,000  
 Denomination of bonds: \$ 5,000  
 Interest rates: 3.00% - 4.00%  
 Interest dates: June 1 and December 1  
 Principal maturity date: December 1  
 Payable at: Wells Fargo Bank, N.A., Chicago, IL

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2015	\$ -	\$ 604,800	\$ 604,800	2015	\$ 302,400	2015	\$ 302,400
2016	-	604,800	604,800	2016	302,400	2016	302,400
2017	-	604,800	604,800	2017	302,400	2017	302,400
2018	-	604,800	604,800	2018	302,400	2018	302,400
2019	5,850,000	604,800	6,454,800	2019	302,400	2019	302,400
2020	6,030,000	429,300	6,459,300	2020	214,650	2020	214,650
2021	6,210,000	248,400	6,458,400	2021	124,200	2021	124,200
	<u>\$ 18,090,000</u>	<u>\$ 3,701,700</u>	<u>\$ 21,791,700</u>		<u>\$ 1,850,850</u>		<u>\$ 1,850,850</u>

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

Village of Glenview, Illinois

**General Obligation Refunding Bond, Series 2012B**

Long-term Debt Requirements

December 31, 2014

Date of issue: December 18, 2012  
 Date of maturity: December 1, 2024  
 Authorized issue: \$ 14,575,000  
 Denomination of bonds: \$ 5,000  
 Interest rates: 3.00% - 4.00%  
 Interest dates: June 1 and December 1  
 Principal maturity date: December 1  
 Payable at: Wells Fargo Bank, N.A., Chicago, IL

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2015	\$ 1,200,000	\$ 565,500	\$ 1,765,500	2015	\$ 282,750	2015	\$ 282,750
2016	1,245,000	517,500	1,762,500	2016	258,750	2016	258,750
2017	1,295,000	467,700	1,762,700	2017	233,850	2017	233,850
2018	1,365,000	415,900	1,780,900	2018	207,950	2018	207,950
2019	1,410,000	361,300	1,771,300	2019	180,650	2019	180,650
2020	1,475,000	304,900	1,779,900	2020	152,450	2020	152,450
2021	1,540,000	245,900	1,785,900	2021	122,950	2021	122,950
2022	1,605,000	184,300	1,789,300	2022	92,150	2022	92,150
2023	1,690,000	120,100	1,810,100	2023	60,050	2023	60,050
2024	1,750,000	52,500	1,802,500	2024	26,250	2024	26,250
	<u>\$ 14,575,000</u>	<u>\$ 3,235,600</u>	<u>\$ 17,810,600</u>		<u>\$ 1,617,800</u>		<u>\$ 1,617,800</u>

Note: Principal and interest is payable from a property tax levy.

Village of Glenview, Illinois

**General Obligation Refunding Bond, Series 2012C**

Long-term Debt Requirements

December 31, 2014

Date of issue: December 18, 2012  
 Date of maturity: December 1, 2018  
 Authorized issue: \$ 7,730,000  
 Denomination of bonds: \$ 5,000  
 Interest rates: 2.00% - 3.00%  
 Interest dates: June 1 and December 1  
 Principal maturity date: December 1  
 Payable at: Wells Fargo Bank, N.A., Chicago, IL

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2015	\$ 1,440,000	\$ 176,550	\$ 1,616,550	2015	\$ 88,275	2015	\$ 88,275
2016	1,540,000	147,750	1,687,750	2016	73,875	2016	73,875
2017	1,650,000	101,550	1,751,550	2017	50,775	2017	50,775
2018	1,735,000	52,050	1,787,050	2018	26,025	2018	26,025
	<u>\$ 6,365,000</u>	<u>\$ 477,900</u>	<u>\$ 6,842,900</u>		<u>\$ 238,950</u>		<u>\$ 238,950</u>

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

Village of Glenview, Illinois

General Obligation Bonds, Series 2013A

Long-term Debt Requirements

December 31, 2014

Date of issue: December 19, 2013  
 Date of maturity: December 1, 2033  
 Authorized issue: \$ 6,065,000  
 Denomination of bonds: \$ 5,000  
 Interest rates: 2.00% - 4.00%  
 Interest dates: June 1 and December 1  
 Principal maturity date: December 1  
 Payable at: Wells Fargo Bank, N.A., Chicago, IL

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2015	\$ 240,000	\$ 189,882	\$ 429,882	2015	\$ 94,941	2015	\$ 94,941
2016	245,000	185,082	430,082	2016	92,541	2016	92,541
2017	245,000	180,182	425,182	2017	90,091	2017	90,091
2018	250,000	175,282	425,282	2018	87,641	2018	87,641
2019	260,000	170,282	430,282	2019	85,141	2019	85,141
2020	265,000	165,082	430,082	2020	82,541	2020	82,541
2021	270,000	157,132	427,132	2021	78,566	2021	78,566
2022	280,000	149,032	429,032	2022	74,516	2022	74,516
2023	285,000	140,632	425,632	2023	70,316	2023	70,316
2024	295,000	132,082	427,082	2024	66,041	2024	66,041
2025	305,000	123,232	428,232	2025	61,616	2025	61,616
2026	315,000	113,626	428,626	2026	56,813	2026	56,813
2027	325,000	102,600	427,600	2027	51,300	2027	51,300
2028	340,000	89,600	429,600	2028	44,800	2028	44,800
2029	350,000	76,000	426,000	2029	38,000	2029	38,000
2030	365,000	62,000	427,000	2030	31,000	2030	31,000
2031	380,000	47,400	427,400	2031	23,700	2031	23,700
2032	395,000	32,200	427,200	2032	16,100	2032	16,100
2033	410,000	16,400	426,400	2033	8,200	2033	8,200
	<u>\$ 5,820,000</u>	<u>\$ 2,307,728</u>	<u>\$ 8,127,728</u>		<u>\$ 1,153,864</u>		<u>\$ 1,153,864</u>

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

Village of Glenview, Illinois

General Obligation Bonds, Series 2013B

Long-term Debt Requirements

December 31, 2014

Date of issue: December 19, 2013  
 Date of maturity: December 1, 2023  
 Authorized issue: \$ 4,385,000  
 Denomination of bonds: \$ 5,000  
 Interest rates: 1.50% - 3.50%  
 Interest dates: June 1 and December 1  
 Principal maturity date: December 1  
 Payable at: Wells Fargo Bank, N.A., Chicago, IL

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2015	\$ -	\$ 116,082	\$ 116,082	2015	\$ 58,041	2015	\$ 58,041
2016	-	116,082	116,082	2016	58,041	2016	58,041
2017	585,000	116,082	701,082	2017	58,041	2017	58,041
2018	595,000	107,308	702,308	2018	53,654	2018	53,654
2019	605,000	95,408	700,408	2019	47,704	2019	47,704
2020	620,000	81,190	701,190	2020	40,595	2020	40,595
2021	640,000	64,450	704,450	2021	32,225	2021	32,225
2022	660,000	45,250	705,250	2022	22,625	2022	22,625
2023	680,000	23,800	703,800	2023	11,900	2023	11,900
	<u>\$ 4,385,000</u>	<u>\$ 765,652</u>	<u>\$ 5,150,652</u>		<u>\$ 382,826</u>		<u>\$ 382,826</u>

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



**Village of Glenview, Illinois**

5 Year Loan  
 Long-term Debt Requirements  
 December 31, 2014

---

Date of issue: December 1, 2014  
 Date of maturity: December 1, 2019  
 Authorized issue: \$ 6,529,688  
 Interest rate: 1.850%  
 Interest dates: June 1 and December 1  
 Principal maturity date: December 1  
 Payable at: Glenview State Bank

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

<b>Fiscal Year Ending</b>	<b>Requirements</b>			<b>Interest Due on</b>			
	<b>December 31</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>June 1</b>	<b>Amount</b>	<b>December 1</b>
2015	\$ 1,305,938	\$ 122,477	\$ 1,428,415	2015	\$ 61,071	2015	\$ 61,406
2016	1,305,938	98,250	1,404,188	2016	49,125	2016	49,125
2017	1,305,938	73,486	1,379,424	2017	36,642	2017	36,844
2018	1,305,938	48,991	1,354,928	2018	24,428	2018	24,563
2019	1,305,938	24,495	1,330,433	2019	12,214	2019	12,281
	<u>\$ 6,529,688</u>	<u>\$ 367,699</u>	<u>\$ 6,897,388</u>		<u>\$ 183,481</u>		<u>\$ 184,219</u>

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

*VILLAGE OF GLENVIEW*



*COMPONENT UNIT*

## *Glenview Public Library Fund*

---

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$ 2,892,956</b>	<b>\$2,924,859</b>	<b>\$2,924,859</b>	<b>\$2,924,859</b>	<b>\$2,798,227</b>
<b><i>Budgeted Revenues</i></b>					
Local Taxes	5,886,056	5,936,578	5,936,578	5,936,578	6,135,143
Fees and Fines	63,280	75,000	75,000	64,000	64,000
Charges for Services	71,025	58,750	58,750	69,750	65,250
Intergovernmental	1,044,484	1,038,538	1,038,538	1,038,538	1,074,216
Investment Income	14,706	11,500	11,500	11,500	11,500
Other/Miscellaneous	42,202	39,500	39,500	39,500	39,500
<b><i>Total Revenues</i></b>	<b>7,121,753</b>	<b>7,159,866</b>	<b>7,159,866</b>	<b>7,159,866</b>	<b>7,389,609</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Personnel	5,188,731	5,341,748	5,341,748	5,341,748	5,331,915
Contractual Services	899,774	941,190	941,190	941,190	949,230
Commodities	621,030	654,545	654,545	654,545	642,855
Other Operating Costs	161,641	105,565	105,565	105,565	74,300
Capital Outlay	218,674	243,450	243,450	243,450	367,100
<b><i>Total Operating Expenditures</i></b>	<b>7,089,851</b>	<b>7,286,498</b>	<b>7,286,498</b>	<b>7,286,498</b>	<b>7,365,400</b>
<b><i>Other Expenditures</i></b>					
Transfer Out	-	-	-	-	75,000
<b><i>Total Other Expenditures</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>
<b><i>Total Expenditures</i></b>	<b>7,089,851</b>	<b>7,286,498</b>	<b>7,286,498</b>	<b>7,286,498</b>	<b>7,440,400</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$ 2,924,859</b>	<b>\$ 2,798,227</b>	<b>\$ 2,798,227</b>	<b>\$ 2,798,227</b>	<b>\$ 2,747,436</b>

## *Library Debt Service 2009A Bond Fund*

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$ 189,605</b>	<b>\$ 276,066</b>	<b>\$ 276,066</b>	<b>\$ 276,066</b>	<b>\$ 299,205</b>
<b><i>Budgeted Revenues</i></b>					
Property Tax	2,024,197	1,958,270	1,958,270	1,958,270	1,954,482
Investment Income	4,494	4,000	4,000	4,000	5,100
<b><i>Total Revenues</i></b>	<b>2,028,692</b>	<b>1,962,270</b>	<b>1,962,270</b>	<b>1,962,270</b>	<b>1,959,582</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Bond Principal	1,095,000	1,125,000	1,125,000	1,125,000	1,155,000
Bond Interest	846,731	813,881	813,881	813,881	780,131
Escrow Agent Fee	500	250	250	250	500
<b><i>Total Operating Expenditures</i></b>	<b>1,942,231</b>	<b>1,939,131</b>	<b>1,939,131</b>	<b>1,939,131</b>	<b>1,935,631</b>
<b><i>Total Expenditures</i></b>	<b>1,942,231</b>	<b>1,939,131</b>	<b>1,939,131</b>	<b>1,939,131</b>	<b>1,935,631</b>
<b><i>Surplus/(Deficit)</i></b>	<b>86,460</b>	<b>23,139</b>	<b>23,139</b>	<b>23,139</b>	<b>23,951</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$ 276,066</b>	<b>\$ 299,205</b>	<b>\$ 299,205</b>	<b>\$ 299,205</b>	<b>\$ 323,156</b>

## *Library Special Reserve Fund*

---

	Fiscal Year	Fiscal Year 2015			Fiscal Year
	2014 Actual	Original Budget	Revised Budget	Projected Actual	2016 Budget
<b><i>Beginning Fund Balance/ Net Position</i></b>	<b>\$ 651,819</b>	<b>\$ 551,836</b>	<b>\$ 551,836</b>	<b>\$ 551,836</b>	<b>\$ 522,836</b>
<b><i>Budgeted Revenues</i></b>					
Investment Income	2,974	2,500	2,500	2,500	2,150
Transfer In	-	-	-	-	75,000
<b><i>Total Revenues</i></b>	<b>2,974</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>77,150</b>
<b><i>Budgeted Expenditures</i></b>					
<b><i>Operating Expenditures</i></b>					
Capital Outlay	102,958	31,500	66,366	31,500	27,306
<b><i>Total Operating Expenditures</i></b>	<b>102,958</b>	<b>31,500</b>	<b>66,366</b>	<b>31,500</b>	<b>27,306</b>
<b><i>Total Expenditures</i></b>	<b>102,958</b>	<b>31,500</b>	<b>66,366</b>	<b>31,500</b>	<b>27,306</b>
<b><i>Surplus/(Deficit)</i></b>	<b>(99,983)</b>	<b>(29,000)</b>	<b>(63,866)</b>	<b>(29,000)</b>	<b>49,844</b>
<b><i>Ending Fund Balance/ Net Position</i></b>	<b>\$ 551,836</b>	<b>\$ 522,836</b>	<b>\$ 487,970</b>	<b>\$ 522,836</b>	<b>\$ 572,680</b>

## 2016 Gift Funds

	Fiscal Year	Fiscal Year 2015		Fiscal Year
	2014 Actual	Original Budget	Projected Actual	2015 Budget
<b><u>Fund 810 Friends of the Library</u></b>				
<b><i>Beginning Fund Balance</i></b>	\$ 74,023	\$ 70,641	\$ 70,641	\$ 80,891
<b><i>Budgeted Revenues</i></b>				
Investment Income	277	250	250	250
Donations	40,000	30,000	30,000	30,000
<b><i>Total Revenues</i></b>	<b>40,277</b>	<b>30,250</b>	<b>30,250</b>	<b>30,250</b>
<b><i>Budgeted Expenditures</i></b>				
Miscellaneous	43,659	20,000	20,000	30,000
<b><i>Total Expenditures</i></b>	<b>43,659</b>	<b>20,000</b>	<b>20,000</b>	<b>30,000</b>
<b><i>Ending Fund Balance</i></b>	<b>\$ 70,641</b>	<b>\$ 80,891</b>	<b>\$ 80,891</b>	<b>\$ 81,141</b>
<b><u>Fund 820 Gift</u></b>				
<b><i>Beginning Fund Balance</i></b>	\$ 116,466	\$ 117,710	\$ 117,710	\$ 118,210
<b><i>Budgeted Revenues</i></b>				
Investment Income	522	500	500	500
Donations	1,300	1,000	1,000	-
<b><i>Total Revenues</i></b>	<b>1,822</b>	<b>1,500</b>	<b>1,500</b>	<b>500</b>
<b><i>Budgeted Expenditures</i></b>				
Contractual Services	579	1,000	1,000	35,000
<b><i>Total Expenditures</i></b>	<b>579</b>	<b>1,000</b>	<b>1,000</b>	<b>35,000</b>
<b><i>Ending Fund Balance</i></b>	<b>\$ 117,710</b>	<b>\$ 118,210</b>	<b>\$ 118,210</b>	<b>\$ 83,710</b>

**2016 Gift Funds Continued**

---

	Fiscal Year 2014 Actual	Fiscal Year 2015		Fiscal Year 2015 Budget
		Original Budget	Projected Actual	
<b><u>Fund 825 GPL Foundation Fund</u></b>				
<b><i>Beginning Fund Balance</i></b>	\$ 46,274	\$ 48,542	\$ 48,542	\$ 38,717
<b><i>Budgeted Revenues</i></b>				
Donations	2,058	2,000	2,000	2,000
Investment Income	210	175	175	175
<b><i>Total Revenues</i></b>	<b>2,268</b>	<b>2,175</b>	<b>2,175</b>	<b>2,175</b>
<b><i>Budgeted Expenditures</i></b>				
Other Professional	-	5,000	11,250	10,000
Building Expense	-	-	750	-
<b><i>Total Expenditures</i></b>	<b>-</b>	<b>5,000</b>	<b>12,000</b>	<b>10,000</b>
<b><i>Ending Fund Balance</i></b>	<b>\$ 48,542</b>	<b>\$ 45,717</b>	<b>\$ 38,717</b>	<b>\$ 30,892</b>

*VILLAGE OF GLENVIEW*



*BUDGET RESOLUTION*



**RESOLUTION NO. 15-183**

**A RESOLUTION ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF GLENVIEW FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2016 AND ENDING DECEMBER 31, 2016**

**WHEREAS**, the Village of Glenview (the "Village") is a home rule municipality in accordance with the 1970 Constitution of the State of Illinois;

**WHEREAS**, the corporate authorities of the Village, in accordance with its powers as a home rule municipality and in accordance with the applicable provisions of the Glenview Municipal Code, have provided for the preparation and adoption of an annual budget in lieu of passage of an appropriations ordinance;

**WHEREAS**, the corporate authorities of the Village have determined that the fiscal year of the Village shall coincide with the calendar year;

**WHEREAS**, the tentative budget for the Village for the fiscal year ending December 31, 2016, as prepared by the Budget Officer and submitted to the corporate authorities, was placed on file in the Office of the Village Clerk on November 20, 2015, for public inspection as provided by Statute;

**WHEREAS**, pursuant to notice duly published in a newspaper of general circulation in the Village on November 26, 2015, the corporate authorities held a public hearing on the 2016 tentative annual budget on December 8, 2015; and

**WHEREAS**, the corporate authorities have determined that it is in the public interest to adopt the annual budget for the Village, for the fiscal year beginning January 1, 2016 and ending December 31, 2016.

**NOW, THEREFORE BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF GLENVIEW, COOK COUNTY, ILLINOIS, THAT:**

**SECTION ONE:** The foregoing recitals are incorporated herein as the findings of the corporate authorities.

**SECTION TWO:** The annual budget for the Village for the fiscal year beginning January 1, 2016 and ending December 31, 2016, a summary of which is attached hereto and made a part hereof, is hereby approved and adopted as the Annual Budget for the Village of Glenview for said fiscal year.

**SECTION THREE:** Within thirty (30) days following the passage of this resolution, there shall be filed with the County Clerk of Cook County a copy thereof duly certified by the Village Clerk, along with an Estimate of Revenues by source anticipated to be received by the Village in 2016, as certified by the Finance Director.

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

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

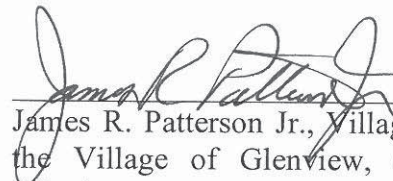
PASSED this 8th day of December, 2015.

AYES: Britton Detlefs Hinkamp Jenny

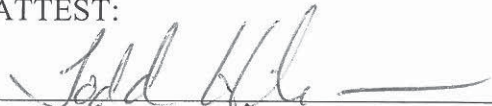
NAYS: None

ABSENT: Karton White

APPROVED by me this 8<sup>th</sup> day of December, 2015.

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

ATTEST:

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

This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*2015 TAX LEVY CALCULATION*

**Village of Glenview**  
**2015 Property Tax Levy Calculation**  
**As Presented December 8, 2015**

Levy Component	2015				2014		% Change
	Proposed Levy Requirements	Less Abatement Ordinance	Net Levy Requirements	Plus Loss Provision	Proposed Extended Levy	Final Extended Levy	
Corporate Operations	1,489,525	\$0	\$1,489,525	\$44,686	\$1,534,211	\$1,856,513	-17.36%
IMRF	1,680,141	0	1,680,141	50,404	1,730,545	1,752,174	-1.23%
Police Pension	2,480,695	0	2,480,695	74,421	2,555,116	2,016,616	26.70%
Fire Pension	3,974,237	0	3,974,237	119,227	4,093,464	3,851,691	6.28%
<b>Subtotal</b>	<b>\$9,624,598</b>	<b>\$0</b>	<b>\$9,624,598</b>	<b>\$288,738</b>	<b>\$9,913,336</b>	<b>\$9,476,995</b>	<b>4.60%</b>
Debt Service							
2007A Corporate Purpose Bonds	658,812	(658,812)	0	0	0	0	0.00%
2007B Corporate Purpose Bonds	136,500	(136,500)	0	0	0	0	0.00%
2009D Refunding Bonds	1,501,150	(1,501,150)	0	0	0	0	0.00%
2012A Refunding Bonds	604,800	(604,800)	0	0	0	0	0.00%
2012B Refunding Bonds	1,762,500	0	1,762,500	88,125	1,850,625	1,853,775	-0.17%
2012C Refunding Bonds	1,687,750	(1,687,750)	0	0	0	0	0.00%
2013A Corporate Purpose Bonds	430,082	(430,082)	0	0	0	0	0.00%
2013B Corporate Purpose Bonds <sup>s</sup>	0	0	0	0	0	0	0.00%
2015 Refunding Bonds	2,567,258	(2,567,258)	0	0	0	0	0.00%
<b>Total Village Debt Service</b>	<b>\$9,348,852</b>	<b>(\$7,586,352)</b>	<b>\$1,762,500</b>	<b>\$88,125</b>	<b>\$1,850,625</b>	<b>\$1,853,775</b>	<b>-0.17%</b>
<b>Total Village Tax Levy</b>	<b>\$18,973,450</b>	<b>(\$7,586,352)</b>	<b>\$11,387,098</b>	<b>\$376,863</b>	<b>\$11,763,961</b>	<b>\$11,330,770</b>	<b>3.82%</b>
Library Operations	\$6,123,904	-	\$6,123,904	\$183,717	\$6,307,621	\$6,035,234	4.51%
2009A Corporate Purpose Bonds	\$1,935,131	-	\$1,935,131	\$96,757	\$2,031,888	\$2,035,825	-0.19%
<b>Total Library Tax Levy</b>	<b>\$8,059,035</b>	<b>\$0</b>	<b>\$8,059,035</b>	<b>\$280,474</b>	<b>\$8,339,509</b>	<b>\$8,071,059</b>	<b>3.33%</b>
<b>COMBINED TOTAL LEVY</b>	<b>\$27,032,485</b>	<b>(\$7,586,352)</b>	<b>\$19,446,133</b>	<b>\$657,337</b>	<b>\$20,103,470</b>	<b>\$19,401,829</b>	<b>3.62%</b>

TAX LEVY ORDINANCE 2015  
ORDINANCE NO. 5959

AN ORDINANCE LEVYING TAXES FOR THE 2015 TAX YEAR  
FOR THE VILLAGE OF GLENVIEW, COOK COUNTY, ILLINOIS

WHEREAS, the Village of Glenview (the “Village”) is a home rule municipality in accordance with the Constitution of the State of Illinois of 1970;

WHEREAS, the Village has authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs that protect the public health, safety and welfare of its citizens; and

WHEREAS, the corporate authorities have determined that, in the interest of the health, safety and welfare of the Village and to provide services to its residents, it is appropriate to adopt an ordinance levying taxes for the 2015 tax year to be collected in fiscal year 2016.

NOW, THEREFORE BE IT ORDAINED by the President and Board of Trustees of the Village of Glenview, Cook County, Illinois:

Section 1: That the total budgeted amount for all corporate purposes legally made and to be collected from the tax levy of the 2015 tax year is hereby ascertained to be the sum of \$27,032,485.00 (Twenty-Seven Million Thirty-Two Thousand Four Hundred Eighty-Five and No/100 Dollars).

Section 2: That the sum of \$27,032,485.00 (Twenty-Seven Million Thirty-Two Thousand Four Hundred Eighty-Five and No/100 Dollars) is the total 2015 Tax Levy for the Operations, Pensions and Debt Service of The Village of Glenview and the Glenview Public Library as follows:

Corporate Fund	\$1,489,525
IMRF Pension, Included in Corporate Fund	1,680,141
Police Pension Fund	2,480,695
Firefighters’ Pension Fund	3,974,237
2007-A G.O. Debt Service Fund	658,812
2007-B G.O. Debt Service Fund	136,500
2009-D G.O. Debt Service Fund	1,501,150
2012-A Refunding Bonds	604,800
2012-B Refunding Bonds	1,762,500
2012-C Refunding Bonds	1,687,750
2013-A G.O. Debt Service Fund	430,082
2015 Refunding Bonds	2,567,258
Library Debt Service 2009-A Fund	1,935,131
Glenview Public Library Fund	<u>6,123,904</u>
 Total 2015 Tax Levy	 <u>\$27,032,485</u>

Section 3: That the purposes and the corresponding amounts budgeted to be collected from the tax levy, are detailed in Appendix A.

Section 4: That the total sum of \$27,032,485.00 (Twenty-Seven Million Thirty-Two Thousand Four Hundred Eighty-Five and No/100 Dollars) be ascertained, budgeted and detailed as aforesaid, and the same is hereby levied and assessed on all property subject to taxation within the Village according to the value of said property as it is assessed and equalized for State and County purposes for the current year.

Section 5: That there is hereby certified to the County Clerk of Cook County, Illinois, the several sums aforesaid constituting said total amount of \$27,032,485.00 (Twenty-Seven Million Thirty-Two Thousand Four Hundred Eighty-Five and No/100 Dollars), which said total amount the Village required to be raised by taxation for the 2015 tax year of said Village, and the Village Clerk is hereby directed to file with the County Clerk of said County on or before the time required by law, a certified copy of this ordinance and also to certify at said last mentioned time to said County Clerk the said total amount required to be raised by taxation in accordance with the provisions of the Revenue Laws of the State of Illinois.

\* Section 6: This ordinance shall be in full force and effect ten (10) days after its passage, approval and publication in pamphlet form.

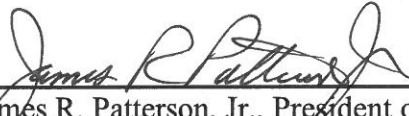
PASSED this 8<sup>th</sup> day of December, 2015.

AYES: Trustees Britton, Detlefs, Jenny, Hinkamp


NAYS: None

ABSENT: Trustees: Karton, White

APPROVED by me this 8<sup>th</sup> day of December, 2015.

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

ATTESTED and FILED in my office  
this 8<sup>th</sup> day of December, 2015.

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

# Appendix A

<u>GENERAL CORPORATE FUND</u>	<u>2016 Budget</u>	<u>2015 Levy Amount</u>
Personnel	\$32,568,052	\$3,169,666
Contractual	13,335,310	
Commodities	1,881,097	
Other Charges	7,353,672	
Capital Outlay	275,000	
Internal Service Charges	4,648,103	
Transfers Out	7,192,582	
<b>TOTAL GENERAL CORPORATE FUND</b>	<b>\$67,253,816</b>	<b>\$3,169,666</b>
<u>POLICE PENSION FUND</u>		
Personnel	\$3,733,548	\$2,480,695
Contractual	132,715	
<b>TOTAL POLICE PENSION FUND</b>	<b>\$3,866,263</b>	<b>\$2,480,695</b>
<u>FIREFIGHTER'S PENSION FUND</u>		
Personnel	\$5,470,452	\$3,974,237
Contractual	260,355	
<b>TOTAL FIREFIGHTER'S PENSION FUND</b>	<b>\$5,730,807</b>	<b>\$3,974,237</b>
<u>2007-A G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$658,812	\$658,812
<b>TOTAL 2007-A G.O. DEBT SERVICE FUND</b>	<b>\$658,812</b>	<b>\$658,812</b>
<u>2007-B G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$136,500	\$136,500
<b>TOTAL 2007-B G.O. DEBT SERVICE FUND</b>	<b>\$136,500</b>	<b>\$136,500</b>
<u>2009-D G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$1,501,150	\$1,501,150
<b>TOTAL 2009-D G.O. DEBT SERVICE FUND</b>	<b>\$1,501,150</b>	<b>\$1,501,150</b>
<u>2012-A G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$604,800	\$604,800
<b>TOTAL 2012-A G.O. DEBT SERVICE FUND</b>	<b>\$604,800</b>	<b>\$604,800</b>
<u>2012-B G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$1,762,500	\$1,762,500
<b>TOTAL 2012-B G.O. DEBT SERVICE FUND</b>	<b>\$1,762,500</b>	<b>\$1,762,500</b>
<u>2012-C G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$1,687,750	\$1,687,750
<b>TOTAL 2012-C G.O. DEBT SERVICE FUND</b>	<b>\$1,687,750</b>	<b>\$1,687,750</b>
<u>2013-A G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$430,082	\$430,082
<b>TOTAL 2013-A G.O. DEBT SERVICE FUND</b>	<b>\$430,082</b>	<b>\$430,082</b>
<u>2015 G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$2,567,258	\$2,567,258
<b>TOTAL 2015 G.O. DEBT SERVICE FUND</b>	<b>\$2,567,258</b>	<b>\$2,567,258</b>
<u>LIBRARY FUND</u>		
Personnel	\$5,314,185	\$5,314,185
Contractual	959,228	809,719
Commodities	635,137	
Other Charges	75,000	
Capital Outlay	381,850	
Other Charges	75,000	
<b>TOTAL LIBRARY FUND</b>	<b>\$7,440,400</b>	<b>\$6,123,904</b>
<u>2009-A G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$1,935,131	\$1,935,131
<b>TOTAL 2009-A G.O. DEBT SERVICE FUND</b>	<b>\$1,935,131</b>	<b>\$1,935,131</b>



This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*BUDGET BY DEPARTMENT, FUND AND COST CATEGORY*

**FY 2016 Budget By Fund, Department and Cost Category**

	General Fund	Special Revenue Funds			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
<b>Board of Trustees</b>					
<i>Board of Trustees</i>					
Personnel	8,720	-	-	-	-
Contractual	48,300	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	900	-	-	-	-
<b>Subtotal</b>	<b>57,920</b>	-	-	-	-
<i>Special Appropriations</i>					
Personnel	53,042	-	-	-	-
Contractual	292,709	-	-	-	-
<b>Subtotal</b>	<b>345,751</b>	-	-	-	-
<b>Board of Trustees Total</b>	<b>403,671</b>	-	-	-	-
<b>General Government</b>					
<i>General Government</i>					
Personnel	333,800	-	-	-	-
Contractual	2,902,819	-	-	-	-
Commodities	57,670	-	-	-	-
Other Charges	450,000	-	-	-	-
Interfund Charges	2,167	-	-	-	-
Transfer Out	7,192,582	-	-	-	-
<b>Subtotal</b>	<b>10,939,038</b>	-	-	-	-
<i>Tax Increment Financing</i>					
Contractual	-	-	-	22,794,126	110,240
Other Charges	-	-	-	7,993,146	116,833
Capital Outlay	-	-	-	-	247,664
Transfer Out	-	-	-	277,288	-
<b>Subtotal</b>	-	-	-	<b>31,064,560</b>	<b>474,737</b>
<i>Permanent Fund</i>					
Transfer Out	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-
<i>Corporate Purpose Bonds</i>					
Other Charges	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-
<i>Escrow Deposits</i>					
Contractual	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-
<b>General Government Total</b>	<b>10,939,038</b>	-	-	<b>31,064,560</b>	<b>474,737</b>

**FY 2016 Budget By Fund, Department and Cost Category**

<b>Enterprise Funds</b>						<b>Internal Service Funds</b>	
Glenview Water Fund	Glenview Sewer Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacment Fund	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	

**FY 2016 Budget By Fund, Department and Cost Category**

	<u>Internal Service Funds</u>		<u>Capital Project Funds</u>	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
<b>Board of Trustees</b>				
<i>Board of Trustees</i>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Special Appropriations</i>				
Personnel	-	-	-	-
Contractual	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Board of Trustees Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>General Government</b>				
<i>General Government</i>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Transfer Out	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Tax Increment Financing</i>				
Contractual	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Permanent Fund</i>				
Transfer Out	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Corporate Purpose Bonds</i>				
Other Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Escrow Deposits</i>				
Contractual	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>General Government Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

***FY 2016 Budget By Fund, Department and Cost Category***

<u>Capital Project Funds</u>		<u>Debt Funds</u>	<u>Trust and Agency Funds</u>			
Village Permanent Fund	Motor Fuel Tax Fund	Corporate Purpose Bond Fund	Police Pension	Fire Fighters' Pension	Escrow Deposit Fund	SSA Bond Fund
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
910,704	-	-	-	-	-	-
<b>910,704</b>	-	-	-	-	-	-
-	-	2,193,832	-	-	-	-
-	-	<b>2,193,832</b>	-	-	-	-
-	-	-	-	-	1,000	-
-	-	-	-	-	<b>1,000</b>	-
<b>910,704</b>	-	<b>2,193,832</b>	-	-	<b>1,000</b>	-

**FY 2016 Budget By Fund, Department and Cost Category**

	<b>General Fund</b>	<b>Special Revenue Funds</b>			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
<b>Village Manager's Office</b>					
<b>Administration</b>					
Personnel	716,851	-	-	69,853	-
Contractual	59,073	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	8,400	-	-	-	-
<b>Subtotal</b>	<b>784,324</b>	<b>-</b>	<b>-</b>	<b>69,853</b>	<b>-</b>
<b>Communications</b>					
Personnel	150,200	-	-	-	-
Contractual	74,875	-	-	-	-
Commodities	2,410	-	-	-	-
Other Charges	1,900	-	-	-	-
<b>Subtotal</b>	<b>229,385</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Human Resources Administration</b>					
Personnel	212,761	-	-	-	-
Contractual	80,702	-	-	-	-
Commodities	1,500	-	-	-	-
Other Charges	112,700	-	-	-	-
Interfund Charges	1,489,400	-	-	-	-
<b>Subtotal</b>	<b>1,897,063</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Employee Benefits</b>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Risk Management</b>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Other Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Legal</b>					
Personnel	-	-	-	-	-
Contractual	584,200	-	-	22,216	-
<b>Subtotal</b>	<b>584,200</b>	<b>-</b>	<b>-</b>	<b>22,216</b>	<b>-</b>
<b>Joint Dispatch</b>					
Personnel	4,571,939	-	-	-	-
Contractual	175,813	-	-	-	-
Commodities	29,449	-	-	-	-
Other Charges	51,885	-	-	-	-
Capital Outlay	-	-	-	-	-
Interfund Charges	183,656	-	-	-	-
<b>Subtotal</b>	<b>5,012,742</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Village Manager's Office Total</b>	<b>8,507,714</b>	<b>-</b>	<b>-</b>	<b>92,069</b>	<b>-</b>

***FY 2016 Budget By Fund, Department and Cost Category***

<b>Enterprise Funds</b>					<b>Internal Service Funds</b>	
Glenview Water Fund	Glenview Sewer Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacement Fund
-	-	-	20,467	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	<b>20,467</b>	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,500	4,125	-	-	-	-	-
<b>16,500</b>	<b>4,125</b>	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>16,500</b>	<b>4,125</b>	-	<b>20,467</b>	-	-	-



**FY 2016 Budget By Fund, Department and Cost Category**

	<u>Internal Service Funds</u>		<u>Capital Project Funds</u>	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
<b>Village Manager's Office</b>				
<b>Administration</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Communications</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Human Resources Administration</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Employee Benefits</b>				
Personnel	343,297	-	-	-
Contractual	5,336,494	-	-	-
<b>Subtotal</b>	<b>5,679,791</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Risk Management</b>				
Personnel	244,607	-	-	-
Contractual	1,489,880	-	-	-
Other Charges	6,500	-	-	-
Transfer Out	250,000	-	-	-
<b>Subtotal</b>	<b>1,990,987</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Legal</b>				
Personnel	-	-	-	-
Contractual	110,000	-	-	-
<b>Subtotal</b>	<b>110,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Joint Dispatch</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Interfund Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Village Manager's Office Total</b>	<b>7,780,778</b>	<b>-</b>	<b>-</b>	<b>-</b>



**FY 2016 Budget By Fund, Department and Cost Category**

	<b>General Fund</b>	<b>Special Revenue Funds</b>			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
<b>Administrative Services</b>					
<b>Administration</b>					
Personnel	347,877	-	-	-	-
Contractual	2,181	-	-	-	-
Other Charges	3,435	-	-	-	-
<b>Subtotal</b>	<b>353,493</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GIS and CADD</b>					
Personnel	93,446	-	-	-	-
Contractual	204,130	-	-	7,100	-
Other Charges	175	-	-	-	-
<b>Subtotal</b>	<b>297,751</b>	<b>-</b>	<b>-</b>	<b>7,100</b>	<b>-</b>
<b>Information Technology</b>					
Contractual	2,097,724	-	-	51,424	-
Commodities	187,521	-	-	-	-
Other Charges	29,875	-	-	-	-
Interfund Charges	309,891	-	-	-	-
<b>Subtotal</b>	<b>2,625,011</b>	<b>-</b>	<b>-</b>	<b>51,424</b>	<b>-</b>
<b>Finance</b>					
Personnel	146,141	-	-	49,326	8,315
Contractual	990,955	-	-	32,872	3,631
Other Charges	8,575	-	-	-	-
<b>Subtotal</b>	<b>1,145,671</b>	<b>-</b>	<b>-</b>	<b>82,198</b>	<b>11,946</b>
<b>Capital Replacement</b>					
Commodities	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Resolution Center</b>					
Personnel	382,879	-	-	-	-
Contractual	56,853	-	-	-	-
Other Charges	1,695	-	-	-	-
<b>Subtotal</b>	<b>441,427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Business Process - Administration</b>					
Personnel	203,632	-	-	-	-
Contractual	6,953	-	-	-	-
Commodities	550	-	-	-	-
Other Charges	3,940	-	-	-	-
<b>Subtotal</b>	<b>215,075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Business Process - Records</b>					
Personnel	327,687	-	-	-	-
Contractual	185	-	-	-	-
Commodities	600	-	-	-	-
Other Charges	1,630	-	-	-	-
<b>Subtotal</b>	<b>330,102</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administrative Services Total</b>	<b>5,408,530</b>	<b>-</b>	<b>-</b>	<b>140,722</b>	<b>11,946</b>

***FY 2016 Budget By Fund, Department and Cost Category***

<b>Enterprise Funds</b>					<b>Internal Service Funds</b>	
Glenview Water Fund	Glenview Sewer Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacment Fund
32,910	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>32,910</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
16,491	-	-	-	-	-	-
6,555	1,092	-	-	-	-	-
-	-	-	-	-	-	-
<b>23,046</b>	<b>1,092</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
51,845	6,751	-	-	7,680	-	-
6,107	833	-	-	-	-	-
-	-	-	-	-	-	-
65,076	2,100	-	4,200	-	-	-
<b>123,028</b>	<b>9,684</b>	<b>-</b>	<b>4,200</b>	<b>7,680</b>	<b>-</b>	<b>-</b>
16,402	-	-	-	-	-	-
35,315	5,058	134,700	10,114	-	-	-
-	-	-	-	-	-	-
<b>51,717</b>	<b>5,058</b>	<b>134,700</b>	<b>10,114</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	184,962
-	-	-	-	-	-	2,366,632
-	-	-	-	-	-	<b>2,551,594</b>
185,701	-	-	-	-	-	-
110,712	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>296,413</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>527,114</b>	<b>15,834</b>	<b>134,700</b>	<b>14,314</b>	<b>7,680</b>	<b>-</b>	<b>2,551,594</b>

**FY 2016 Budget By Fund, Department and Cost Category**

	<u>Internal Service Funds</u>		<u>Capital Project Funds</u>	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
<b>Administrative Services</b>				
<b>Administration</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GIS and CADD</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Information Technology</b>				
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Finance</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Replacement</b>				
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Resolution Center</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public Safety Support Services</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public Safety Support Services</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administrative Services Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**FY 2016 Budget By Fund, Department and Cost Category**

	General Fund	Special Revenue Funds			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
<b>Public Works</b>					
<b>Administration</b>					
Personnel	2,834,004	-	-	-	-
Contractual	106,869	-	-	-	-
Commodities	25,220	-	-	-	-
Other Charges	14,000	-	-	-	-
Interfund Charges	1,051,161	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Subtotal</b>	<b>4,031,254</b>	-	-	-	-
<b>Facilities</b>					
Personnel	313,328	-	-	-	-
Contractual	520,316	-	-	1,500	-
Commodities	230,450	-	-	100,000	-
Other Charges	2,500	-	-	-	-
Capital Outlay	-	-	-	-	-
Interfund Charges	12,114	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Subtotal</b>	<b>1,078,708</b>	-	-	<b>101,500</b>	-
<b>Streets and Forestry Division</b>					
Personnel	-	-	-	112,697	-
Contractual	2,669,524	-	-	729,186	-
Commodities	958,272	-	-	23,730	-
Interfund Charges	-	-	-	4,935	-
Capital Outlay	275,000	-	-	-	-
<b>Subtotal</b>	<b>3,902,796</b>	-	-	<b>870,548</b>	-
<b>Water and Sewer Division</b>					
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-
<b>MERF</b>					
<b>MERF</b>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Interfund Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-
<b>Public Works Total</b>	<b>9,012,758</b>	-	-	<b>972,048</b>	-

***FY 2016 Budget By Fund, Department and Cost Category***

<b>Enterprise Funds</b>					<b>Internal Service Funds</b>	
Glenview Water Fund	Glenview Sewer Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacment Fund
1,843,184	420,763	-	51,599	-	-	-
118,929	1,000	-	10,000	-	-	-
16,630	500	-	650	-	-	-
171,349	10,697	7,000	-	-	-	-
524,137	143,809	-	13,574	5,708	-	-
-	-	650,000	809,124	-	-	-
<b>2,674,229</b>	<b>576,769</b>	<b>657,000</b>	<b>884,947</b>	<b>5,708</b>	-	-
84,368	43,805	-	-	-	-	-
36,863	2,500	-	355	62,017	-	-
262,000	19,000	-	15,000	48,880	-	-
-	-	-	-	-	-	-
15,000	-	-	-	506,000	-	-
260,955	67,655	-	9,665	-	-	-
-	-	-	-	-	-	-
<b>659,186</b>	<b>132,960</b>	<b>-</b>	<b>25,020</b>	<b>616,897</b>	-	-
-	-	-	-	-	-	-
-	-	-	-	170,043	-	-
-	-	-	-	21,861	-	-
-	-	-	-	-	-	-
-	-	-	-	4,000	-	-
-	-	-	-	<b>195,904</b>	-	-
7,040,368	38,405	-	1,048,954	-	-	-
1,709,261	27,720	-	1,000	-	-	-
-	-	-	-	-	-	-
7,670	-	-	-	-	-	-
<b>8,757,299</b>	<b>66,125</b>	<b>-</b>	<b>1,049,954</b>	<b>-</b>	-	-
-	-	-	-	-	426,092	-
-	-	-	-	-	423,300	-
-	-	-	-	-	791,407	-
-	-	-	-	-	5,755	-
-	-	-	-	-	36,451	-
-	-	-	-	-	-	-
-	-	-	-	-	<b>1,683,005</b>	-
<b>11,431,528</b>	<b>642,894</b>	<b>657,000</b>	<b>1,934,901</b>	<b>201,612</b>	<b>1,683,005</b>	<b>-</b>



**FY 2016 Budget By Fund, Department and Cost Category**

	<u>Internal Service Funds</u>		<u>Capital Project Funds</u>	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
<b>Public Works</b>				
<b>Administration</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Transfer Out	-	-	-	-
<b>Subtotal</b>	-	-	-	-
<b>Facilities</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	1,160,500	-	-
Interfund Charges	-	-	-	-
Transfer Out	-	-	-	-
<b>Subtotal</b>	-	<b>1,160,500</b>	-	-
<b>Streets and Forestry Division</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
<b>Subtotal</b>	-	-	-	-
<b>Water and Sewer Division</b>				
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
<b>Subtotal</b>	-	-	-	-
<b>MERF</b>				
<b>MERF</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Transfer Out	-	-	-	-
<b>Subtotal</b>	-	-	-	-
<b>Public Works Total</b>	-	-	-	-



**FY 2016 Budget By Fund, Department and Cost Category**

	<b>General Fund</b>	<b>Special Revenue Funds</b>			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
<b>Police</b>					
<i>Police</i>					
Personnel	9,193,456	-	-	-	-
Contractual	647,016	-	-	-	-
Commodities	133,530	-	-	-	-
Other Charges	2,600,375	-	-	-	-
Capital Outlay	-	32,834	-	-	-
Interfund Charges	549,266	-	-	-	-
<b>Subtotal</b>	<b>13,123,643</b>	<b>32,834</b>	-	-	-
<i>Police Pension</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-
<b>Police Total</b>	<b>13,123,643</b>	<b>32,834</b>	-	-	-
<b>Fire</b>					
<i>Fire</i>					
Personnel	10,613,294	-	-	-	-
Contractual	331,141	-	10,830	-	-
Commodities	243,825	-	99,170	-	-
Other Charges	4,021,187	-	-	-	-
Interfund Charges	989,892	-	-	-	-
<b>Subtotal</b>	<b>16,199,339</b>	-	<b>110,000</b>	-	-
<i>Firefighter's Pension</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-
<b>Fire Total</b>	<b>16,199,339</b>	-	<b>110,000</b>	-	-

**FY 2016 Budget By Fund, Department and Cost Category**

Enterprise Funds					Internal Service Funds	
Glenview Water Fund	Glenview Sewer Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacement Fund
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

**FY 2016 Budget By Fund, Department and Cost Category**

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

***FY 2016 Budget By Fund, Department and Cost Category***

<b>Capital Project Funds</b>		<b>Debt Funds</b>	<b>Trust and Agency Funds</b>			
Village Permanent Fund	Motor Fuel Tax Fund	Corporate Purpose Bond Fund	Police Pension	Fire Fighters' Pension	Escrow Deposit Fund	SSA Bond Fund
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	3,733,548	-	-	-
-	-	-	132,715	-	-	-
-	-	-	<b>3,866,263</b>	-	-	-
-	-	-	<b>3,866,263</b>	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	5,470,452	-	-
-	-	-	-	260,355	-	-
-	-	-	-	<b>5,730,807</b>	-	-
-	-	-	-	<b>5,730,807</b>	-	-

**FY 2016 Budget By Fund, Department and Cost Category**

	<b>General Fund</b>	<b>Special Revenue Funds</b>			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
<b>Community Development</b>					
<b>Administration</b>					
Personnel	295,454	-	-	96,649	-
Contractual	34,242	-	-	84,228	-
Commodities	3,300	-	-	3,823	-
Other Charges	5,950	-	-	2,550	-
Interfund Charges	22,370	-	-	15,514	-
<b>Subtotal</b>	<b>361,316</b>	<b>-</b>	<b>-</b>	<b>202,764</b>	<b>-</b>
<b>Planning</b>					
Personnel	399,583	-	-	-	-
Contractual	229,680	-	-	-	-
Commodities	400	-	-	-	-
Other Charges	27,050	-	-	-	-
Capital Outlay	-	-	-	-	-
Interfund Charges	-	-	-	-	-
<b>Subtotal</b>	<b>656,713</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Engineering</b>					
Personnel	307,628	-	-	-	-
Contractual	347,000	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Interfund Charges	8,988	-	-	-	-
<b>Subtotal</b>	<b>663,616</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Inspectional Services</b>					
Personnel	837,074	-	-	-	-
Contractual	872,050	-	-	-	-
Commodities	6,400	-	-	-	-
Other Charges	7,500	-	-	-	-
Interfund Charges	29,198	-	-	-	-
<b>Subtotal</b>	<b>1,752,222</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Improvements Program</b>					
Personnel	225,256	-	-	94,910	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Subtotal</b>	<b>225,256</b>	<b>-</b>	<b>-</b>	<b>94,910</b>	<b>-</b>
<b>Special Service Areas</b>					
Other Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Development Total</b>	<b>3,659,123</b>	<b>-</b>	<b>-</b>	<b>297,674</b>	<b>-</b>
<b>Fund Total</b>	<b>67,253,816</b>	<b>32,834</b>	<b>110,000</b>	<b>32,567,073</b>	<b>486,683</b>

**FY 2016 Budget By Fund, Department and Cost Category**

<b>Enterprise Funds</b>					<b>Internal Service Funds</b>	
Glenview Water Fund	Glenview Sewer Fund	North Maine Water and Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacement Fund
33,524	15,645	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>33,524</b>	<b>15,645</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>85,003</b>	<b>42,904</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>85,003</b>	<b>42,904</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>70,120</b>	<b>34,030</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1,570,225</b>	<b>732,989</b>	<b>130,000</b>	<b>62,816</b>	<b>67,585</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	-
<b>4,229,784</b>	<b>1,562,452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	-
<b>5,870,129</b>	<b>2,329,471</b>	<b>130,000</b>	<b>62,816</b>	<b>67,585</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>5,988,656</b>	<b>2,388,020</b>	<b>130,000</b>	<b>62,816</b>	<b>67,585</b>	<b>-</b>	<b>-</b>
<b>18,622,984</b>	<b>3,183,833</b>	<b>921,700</b>	<b>2,057,518</b>	<b>893,774</b>	<b>1,683,005</b>	<b>2,551,594</b>



**FY 2016 Budget By Fund, Department and Cost Category**

	<u>Internal Service Funds</u>		<u>Capital Project Funds</u>	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
<b>Community Development</b>				
<b>Administration</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Facilities</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Interfund Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Facilities</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Interfund Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Inspectional Services</b>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Improvements Program</b>				
Personnel	-	-	-	-
Other Charges	-	-	24,371	-
Capital Outlay	-	-	-	-
Capital Projects	-	-	7,107,496	5,113,677
Transfer Out	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>7,131,867</b>	<b>5,113,677</b>
<b>Special Service Areas</b>				
Other Charges	-	-	-	-
Transfer Out	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Development Total</b>	<b>-</b>	<b>-</b>	<b>7,131,867</b>	<b>5,113,677</b>
<b>Fund Total</b>	<b>7,780,778</b>	<b>1,160,500</b>	<b>7,131,867</b>	<b>5,113,677</b>



This page intentionally left blank.

*VILLAGE OF GLENVIEW*



*GLOSSARY OF TERMS*

## *Glossary of Terms*

---

### A

**ABATEMENT:**

A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

**ACCOUNT:**

A term used to identify an individual asset, liability, expenditure control, revenue control or fund balance.

**ACCRUAL BASIS OF ACCOUNTING:**

A method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

**ACTIVITY:**

A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which a government is responsible (e.g., *police* is an activity within the *public safety* function).

**ACTUAL:**

The actual figures in the budget document are year-end audited totals for the fiscal year/s preceding the budget year.

**ACTUARIAL/ACTUARY:** A person or methodology that makes determinations of required contributions to achieve future funding levels that address risk and time.

**ADDITIONS:**

Term used to describe the increases in the net assets of fiduciary funds.

**ADOPTED BUDGET:**

The proposed budget as initially and formally approved by the Village Board.

**AD VALOREM TAX:**

A tax levied in proportion to the value of the property levied.

**ALLOTMENT:**

Portion of an annual or biennial budget appropriated to an interim period.

**AMORTIZATION:**

The reduction of debt through regular payments of principal and interest, of which the principal payments are sufficient to retire the debt instrument at a predetermined date known as maturity.

**APPRAISED VALUE:** To make an estimate of value, generally for the purpose of taxation.

**APPROPRIATION:**

An act or ordinance of the Village Board allowing agencies and departments to incur obligations and to make payments out of a specific budget for specified purposes.

**ARBITRAGE:**

Investment earnings representing the difference between interest paid on the bonds and the interest earned on the investments made utilizing the bond proceeds.

**ASSESSED VALUE:**

A value set upon real estate or other property by a government, generally for the purpose of levying taxes.

**ASSETS:**

Resources owned or held by a government, which have monetary value.

## **A – Continued**

### **AUDIT:**

A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

## **B**

### **BALANCED BUDGET:**

Total expenditure allocations do not exceed total available resources.

### **BENEFITS:**

Payments to which participants may be entitled under a pension plan, including pension, death and those due on termination of employment.

### **BOND:**

A written promise, generally under seal, to pay a specified sum of money called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically.

### **BOND ANTICIPATION NOTE (BAN):**

Notes issued by the Village to obtain temporary financing for projects that will eventually be financed on a long-term basis (and the BAN repaid) with bonds.

### **BOND REFINANCING:**

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

### **BONDED DEBT:**

Debt for which general obligation bonds or revenue bonds are issued.

### **BUDGET:**

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

### **BUDGET ADJUSTMENT:**

A legal procedure utilized by the Village staff and Village Board of Trustees to revise a budget. This can be done at any time during the year by action of the Board of Trustees.

### **BUDGET AUTHORITY:**

Authority provided by law that permits Village departments to incur obligations requiring either immediate or future payment of money.

### **BUDGET CALENDAR:**

The schedule of essential dates or milestones which the Village follows in the preparation, adoption and administration of the budget.

### **BUDGET DEFICIT:**

The amount by which the government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

## **B – Continued**

### **BUDGET DOCUMENT:**

The instrument used by the budget-making authority to present a comprehensive financial program to the Village Board.

**BUDGET MESSAGE:** A general discussion of the proposed budget as presented in writing by the Village Manager to the Village Board.

### **BUDGET ORDINANCE:**

The official enactment by the Village Board to legally authorize Village staff to obligate and expend resources.

### **BUDGETARY CONTROL:**

The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

### **BUILDING PERMITS:**

Revenues derived from the issuance of building permits prior to construction with the Village of Glenview.

## **C**

### **CABLE TV FRANCHISE:**

Franchise tax levied on a cable television company.

### **CAPITAL IMPROVEMENTS:**

A nonrecurring project including, but not limited to, construction of, and major alterations, remodeling or repair of physical facilities, buildings, structures, streets and highways, storm and sanitary sewers, fixed equipment and landscaping.

### **CAPITAL IMPROVEMENT PROGRAM:**

A multi-year plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project and specifies the full resources estimated to be available to finance the projected expenditures.

### **CAPITAL OUTLAY:**

Refers to the purchase of land, buildings, machinery and those equipment items which have an estimated useful life of greater than one year and belong to the classes of property commonly considered as fixed assets.

### **CAPITAL PROJECT:**

Major construction, acquisition or renovation activities which add value to a government's physical assets or significantly increases their useful life. Also called capital improvements.

### **CAPITAL PROJECTS FUND:**

A fund used to account for the acquisition or construction of major governmental capital facilities and equipment (which are not financed by other funds).

### **CASH ACCOUNTING**

A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

### **CASH RESERVE(S):**

Policy established by the Village Board which requires a certain level of funds to be available for expenses caused by unforeseen emergencies or revenue declines. Year-end balances in the General Operating Fund computed on a modified accrual basis. The Village's goal is to maintain a Fund Balance reserve of 33 percent to 40 percent of the annual General Operating Fund Appropriation.

## **C – Continued**

### **CHARGEBACKS:**

Accounting transactions which recover the expenses of one fund from another fund that received the service.

### **CHART OF ACCOUNTS:**

A listing of the asset, liability, equity, expenditure and revenue accounts that are used in the accounting, operations and budgeting processes.

### **COMMODITIES**

Items which, after use, are consumed or show a material change in, or an appreciable impairment, of their physical condition, and which are generally of limited value and characterized by rapid depreciation.

### **COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR):**

This official annual report presents the status of the Village's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.

### **COMPREHENSIVE PLAN:**

The overall source of information and planning for a community, which is also intended to identify a community's needs and establish a vision for the future.

### **CONTINGENCY:**

An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as emergencies, federal mandates shortfalls in revenue, and similar eventualities.

### **CONTRACTUAL SERVICES:**

Services provided by another individual, (not on Village payroll) agency, or private firm.

## **D**

### **DEBT PROCEEDS – BONDS:**

Funds available from the issuance of bonds.

### **DEBT SERVICE:**

Includes principal and interest payments and handling charges on general obligation bonds, special assessment bonds and notes.

### **DEBT SERVICE FUND:**

A fund used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

### **DEFICIT:**

The excess of liabilities over assets or expenditures over revenues, in a fund over an accounting period.

### **DELINQUENT TAXES:**

Taxes that remain unpaid on and after the date on which a penalty for nonpayment is attached.

### **DEPARTMENT:**

The basic organizational unit of the Village, which is functionally unique in its services.

### **DEPRECIATION:**

A calculation of the estimated decrease in value of physical assets due to usage and passage of time.



## **D – Continued**

### **DISBURSEMENT:**

The expenditure of monies from an account.

### **DISTINGUISHED BUDGET PRESENTATION PROGRAM:**

A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents, providing peer recognition and technical assistance to the fiscal officers preparing them.

### **DIVISION:**

A unit of an organization which reports to a department.

## **E**

### **EFFICIENCY:**

The relationship between the amount of input (usually dollars or personnel time) and the amount of output, or outcome, for an activity or program.

### **ENCUMBRANCES:**

These are obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. The use of encumbrances is designed to prevent overspending and permits officials to be certain of how much money is available for new commitments.

### **ENTERPRISE FUNDS:**

Enterprise Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

### **EQUALIZATION RATE:**

The total ratio of assessed value to full value of taxable property in a municipality.

### **EQUITY:**

The difference between fund assets and fund liabilities. (Fund Balance)

### **ESTIMATE:**

Revenue and expenditure estimates for the current fiscal year which are developed as part of the budget preparation process.

### **ESTIMATED REVENUE:**

The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board.

### **EXPENDITURE:**

This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. (Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended).

### **EXPENSES:**

Charges incurred, whether paid immediately or unpaid, for operation, maintenance, interest and other charges. (Used primarily in Proprietary Type Funds).

## **F**

### **FIDUCIARY FUNDS (TRUST AND AGENCY FUNDS):**

These funds are used to account for assets held by the Village in a trust or agency capacity for individuals, private organizations, other governments and/or other funds. These include Expendable Trust, Nonexpendable Trust, Pension Trust and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for essentially in the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for essentially in the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

### **FISCAL POLICY:**

A government's policies with respect to revenues, spending, an debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

### **FISCAL YEAR:**

The time period designated by the Village signifying the beginning and ending period for recording financial transactions. The Village of Glenview has a fiscal year of January 1 through December 31 which is also referred to as a calendar year.

### **FIXED ASSETS:**

Assets of a long-term character, which are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

### **FIXED COST:**

The costs of providing goods or services that do not vary proportionately to the volume of goods or services provided.

### **FLEET:**

The vehicles owned and operated by the Village.

### **FORECAST:**

A projection of future revenues and/or expenses based on historical and current economic, financial and demographic information.

### **FORFEITURE:**

The automatic loss of property, including cash, as a penalty for breaking the law or as compensation for losses resulting from illegal activity. Once property has been forfeited, the Village may claim it, resulting in confiscation of the property.

### **FULL-TIME EQUIVALENT (FTE):**

A part-time position converted to the decimal equivalent of a full-time position based upon 2,080 hours per year. For example, a part-time clerk working 20 hours per week, 26 weeks per year would be the equivalent to .25 of a full-time position.

### **FUNCTIONAL CLASSIFICATION:**

A means of presenting budgetary data in terms of the major purposes being served. Each program or activity is placed in the same category (e.g. administration, fire, police) that best represents its major purpose, regardless of the spending agency or department.

### **FUND:**

A fiscal and accounting entity with a self balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

## **F – Continued**

### **FUND ACCOUNTING:**

The accounts of the Village are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self balancing accounts that comprise its asset, liability, fund equity, revenue and expenditure accounts, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are to be controlled.

### **FUND BALANCE:**

The excess of assets over liabilities and is, therefore, also known as surplus funds.

### **FUND TRANSFER:**

A budgeted transfer of funds to another fund.

## **G**

### **GENERAL FUND:**

The General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

### **GENERAL OBLIGATION BONDS:**

Bonds in which the full faith and credit of the issuing government are pledged.

### **GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP):**

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

### **GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB):**

The independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

### **GOAL:**

A statement of broad direction, purpose or intent based on the needs of the community.

### **GOVERNMENTAL FUND TYPE:**

One of three broad fund categories which also includes proprietary funds and fiduciary funds; this fund category includes activities usually associated with a typical state or local government operation; composed of four types: general fund, special revenue fund, capital projects fund and debt service fund.

### **GOVERNMENTAL ACCOUNTING:**

The composite of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governmental units and agencies.

### **GOVERNMENTAL FUNDS:**

General, Special Revenue, Debt Service and Capital Project funds.

### **GRANT:**

A contribution by one governmental unit or other organization to another. The contribution is usually made to aid in the support of a specified function.

## **H**

### **HOME-RULE:**

A home-rule unit may exercise any power and perform any function pertaining to its government and affairs including but not limited to the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax; and to incur debt. The Village of Glenview is a home-rule municipality.

## I

### **INFLATION:**

A substantial rise in the general level of prices related to an increase in the volume of money, resulting in the loss of value of currency.

### **INFRASTRUCTURE:**

Public domain fixed assets including: roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the Village.

### **INTERFUND TRANSFERS:**

Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

### **INTERGOVERNMENTAL REVENUE:**

Revenue received from or through the Federal, State or County Government.

### **INTERNAL SERVICE FUND:**

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies.

### **INVENTORY:**

A detailed listing of property currently held by the government.

## L

### **LEVY:**

To impose or collect taxes, special assessments, or service charges for the support of Village activities.

### **LIABILITIES:**

Debt or other obligations arising in the past, which must be liquidated, renewed or refunded at some future date.

### **LINE ITEM BUDGET:**

A budget that allocates funds to specific cost centers, accounts or objects, (e.g., salaries and office supplies.)

### **LIQUIDATION:**

To convert assets into cash.

### **LONG-TERM DEBT:**

Bonded debt and other long-term obligation, such as benefit accruals, due beyond one year.

## M

### **MANDATE:**

A requirement from a higher level of government that a lower level of government perform a task in a particular way or by a particular standard.

### **MILL:**

A taxation unit equal to one dollar of tax obligations for every \$1,000 of assessed valuation of property.

### **MILLAGE:**

The tax rate on real property based on \$1.00 per \$1,000 of assessed property value.

## **M – Continued**

### **MISCELLANEOUS REVENUE:**

Those revenues that are small in value and not individually categorized.

### **MISSION STATEMENT:**

The statement that identifies the particular purpose and function of a department.

### **MODIFIED ACCRUAL BASIS OF ACCOUNTING:**

Basis of accounting in which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which is recognized when due.

### **MUNICIPAL CODE:**

A collection of laws, rules and regulations that apply to the Village and its Citizens.

## **O**

### **OBJECT CLASSIFICATION:**

A means of identifying and analyzing the obligations incurred by the Village in terms of the nature of the goods or services purchased (e.g. personnel compensations, commodities, capital outlays, contractual services and personnel benefits), regardless of the agency involved or purpose of the programs for which they are used.

### **OBJECTIVE:**

Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

### **OPERATING BUDGET:**

A financial plan that pertains to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel. The operating budget presents proposed expenditures for the fiscal year and estimates the revenues to fund them.

### **OPERATING EXPENSES:**

Fund expenses that are ordinary, recurring in nature and directly related to the fund's primary service activities.

### **OPERATING REVENUES:**

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

### **OPERATING TRANSFER IN/OUT:**

A planned transfer of monies from one fund to another to assist in financing the operations of the recipient fund.

### **ORDINANCE:**

A formal, legislative enactment by the Village that carries the full force and effect of the law, within corporate boundaries of the Village, unless in conflict with any higher form of law such as state or federal.

### **OUTLAYS:**

Checks issued, interest accrued on public debt or other payments made, offset by refunds and reimbursements.

## **P**

### **PER CAPITA:**

A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

### **PERSONNEL COSTS:**

Costs of wages, salaries, retirement, and other fringe benefits for Village employees; one of the five major expense categories defined in the financial plans.

### **PERFORMANCE INDICATORS:**

Specific quantitative and qualitative measures of work performed as an objective of the department.

### **PERFORMANCE MEASURE:**

A measure that is established to evaluate the effectiveness and efficiency of specific service.

### **POLICY BUDGET:**

The Village of Glenview's process is to present the recommendations for the annual work program of services provided to the citizens, the annual budget, and the long-range financial plan.

### **PRODUCTIVITY:**

A measure of the increase of service output of Village programs compared to the per unit of resource input invested.

### **PROPERTY TAX LEVY:**

A tax based on the assessed value of a property. Tax liability falls on the owner of record as of the appraisal date.

### **PROPERTY TAXES:**

Used to describe all revenues received in a period from property taxes, both current and delinquent, including all related penalties and interest. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

### **PROPRIETARY FUNDS:**

Activities found in this category are many times seen in the private sector and are operated in a manner similar to their counterparts in the commercial world; the focus of these funds is on the measurement of net income, composed of two fund types: enterprise funds and internal service funds.

### **PURCHASE OF SERVICE AGREEMENT (PSA):**

Agreement which outline the terms of contracts in which the Village enters into with outside agencies to provide services that the Village does not currently offer.

### **PURCHASE ORDER:**

A written legal document stating or confirming an offer to buy goods or services, which upon acceptance by a vendor becomes a contract. Its main function is to expedite and control buying by the Village.

## **Q**

### **QUALITY:**

Doing the right things right the first time, continuous improvement, meeting or exceeding customer expectations.

### **QUARTERLY FINANCIAL REPORTING:**

A periodic outline aimed at communicating the Village's fiscal condition to stakeholders' (Council, staff, residents) to serve as an update of important components of the annual budget.

## **R**

### **RESERVE:**

- (1) An account used to earmark a portion of a fund balance to indicate that it is not appropriate for expenditure and;
- (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

### **RESERVE FUND BALANCE:**

Reported to denote portions of fund balance that are either legally restricted to a specific future use or not available for appropriation or expenditure.

### **RESOLUTION:**

A legislative act by the Village with less legal formality than an ordinance.

### **RESTITUTION:**

Revenues collected in payment for damage to Village property.

### **RETAINED EARNINGS:**

An equity account reflecting the accumulated earnings of an Enterprise Fund.

### **REVENUES:**

Money received into a fund from outside the fund that, together with fund balances, provide the financial resources for a given fiscal year.

### **REVENUE BONDS:**

Bonds in which principal and interest are paid exclusively from enterprise fund earnings.

### **REVISED BUDGET:**

The adopted budget as formally adjusted by the Village Board.

## **S**

### **SALES TAX:**

Tax imposed on taxable sales of all final goods.

### **SPECIAL ASSESSMENT:**

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

### **SPECIAL ASSESSMENT FUNDS:**

A fund used to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.

### **SPECIAL REVENUE FUNDS:**

Funds used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

### **STRATEGIC PLAN:**

A blueprint of ideas intended to serve as a tool for the implementation of a Comprehensive Plan.

## **T**

### **TAX LEVY:**

The total amount to be raised by general property taxes for a purpose specified in the Tax Levy Ordinance.

## **T – Continued**

### **TAXES:**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

### **TRIAL BALANCE:**

A list of the balances by account in a ledger kept by double entry with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or their net balance agrees with a control account, the ledger from which uses total expenditures and transfers to other funds that decreases net financial resources.

## **U**

### **UNRESERVED FUND BALANCE:**

Represents assets that are not considered “expandable available financial resources.” Examples of this category include advances to other funds and non-current loans receivable.

### **USER CHARGES:**

The payment of a fee for direct receipt of public service by the party benefiting from the service.

## **V**

### **VARIABLE RATE:**

A rate of interest subject to adjustment.



## *Commonly Used Acronyms*

---

**AA:** Affirmative Action  
**ADA:** Americans with Disabilities Act  
**APWA:** American Public Works Association  
**BAN:** Bond Anticipation Note  
**CAD:** Computer Aided Dispatch, Computer Aided Design  
**CAFR:** Comprehensive Annual Financial Report  
**CBD:** Central Business District  
**CERF:** Capital Equipment Replacement Fund  
**CIP:** Capital Improvements Program  
**CPM:** Center for Performance Measurement  
**DARE:** Drug Awareness Resistance Education program  
**DPW:** Department of Public Works  
**EMS:** Emergency Medical Services  
**EPA:** Environmental Protection Agency  
**FTE:** Fulltime equivalent  
**FRRF:** Facility Repair and Replacement Fund  
**GAAP:** Generally Accepted Accounting Principles  
**GASB:** Governmental Accounting Standards Board  
**GFOA:** Government Finance Officers Association  
**GSB:** Glenview State Bank  
**HHW:** Household Hazardous Waste  
**HR:** Human Resources  
**ICMA:** International City/County Management Association  
**IDOT:** Illinois Department of Transportation  
**IEPA:** Illinois Environment Protection Agency  
**IMRF:** Illinois Municipal Retirement Fund  
**IMS:** Infrastructure Management Services  
**IT:** Information Technology  
**J.U.L.I.E.:** Joint Utility Location Information & Excavation System  
**MERF:** Municipal Equipment Repair Fund  
**MGP:** Municipal GIS Partners  
**NPDES:** National Pollutant Discharge Elimination System  
**OSHA:** Occupational Safety & Health Administration  
**PAFR:** Popular Annual Finance Report  
**RFP:** Request for Proposal  
**RFI:** Request for Information  
**RFQ:** Request for Qualifications  
**STAF:** Special Tax Allocation Fund  
**USEPA:** United States Environmental Protection Agency  
**VMO:** Village Manager's Office  
**VSP:** Voluntary Separation Program