



2017
ADOPTED
ANNUAL BUDGET



VILLAGE OF GLENVIEW



The Village of Glenview

Fiscal Year 2017 Adopted Annual Budget

Presented to:

Village Board of Trustees

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President**

And Trustees:

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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 45,969 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 288 full-time employees in six municipal departments; Administrative Services, Community Development, Fire, Village Manager's Office, Police, and Public Works.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Glenview

Illinois

For the Fiscal Year Beginning

January 1, 2016

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the Village of Glenview, Illinois for its annual budget for the fiscal year beginning January 1, 2016.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

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





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 2017. The Board of Trustees held three public budget workshops throughout the months of September and October, as well as a Capital Improvement Program (CIP) 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 2017 budget goals support our recent transition from a high growth community to a stable, mature community: 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 will meet 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 2016 property tax levy to be collected in 2017, the levy includes an increase to capture the Equalized Assessed Value (EAV) associated with newly annexed, constructed or improved property, which is 1.36% for the 2015 tax year, or \$154,865. It is important to note that collecting taxes for this new EAV will have no impact on current taxpayers. An additional \$200,000 will also be added to the levy, to help balance the 2017 budget as well as to assist in the sustainability of a balanced budget in the future years of 2018 and beyond.

The adopted budget includes Village-wide revenues of \$165,862,313, of which \$69,168,902 are in the Corporate Fund. The Village-wide expenditures are \$164,061,922, of which \$69,547,412 are in the Corporate Fund. It should be noted that the expenditures in excess of revenues in the Corporate Fund 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.

2017 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, which includes a fully funded transfer to the CIP. The 2017 Budget achieves this goal with a projected ending fund balance of 35.4%, including the annual scheduled transfer to the Capital Projects Fund of \$5,000,000.

As stated, the 2017 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 identify and take advantage of cost efficiencies, and to develop a staffing model that is lean, 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 procuring goods and services. Management continues to pursue opportunities to increase efficiency and control costs through partnerships, alternative service delivery models, and adoption of innovative practices and technologies. For example, the Village has worked to contain costs of our

workforce through managed competition of services, implementing two-tier wage structures, and offering a Voluntary Separation Program.

Another success story is the Village's aggressive pursuit of outside funding for capital projects. From 2005 to 2015, the Village received over \$20,364,975 in state and federal funds to support a number of infrastructure projects. Additionally, the Village has been able to secure \$16,600,000 in state and federal funds for projects for 2016 – 2021 (approximately \$8,100,000 for roadways, \$6,600,000 for stormwater infrastructure, \$1,900,000 for bike/pedestrian improvements, and \$12,000 for miscellaneous projects). The 2017 CIP budget contains approximately \$16,900,000 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.

After the economic recession from 2008 to 2013, recent revenue trends have shown continued improvement in many areas, with general and home rule sales tax growing slightly in each of the last few years. Recent major commercial developments boosted Building Permits and Annexation Fees in 2014 and 2015 and will contribute to growth in Property Tax, Utility Tax and Sales Tax revenues in the future. Now that the Village has grown closer to being fully built out and one-time large development projects have been or are nearly completed, Building Permits and related development revenues in the 2017 budget are projected to return to normal levels of year-over-year growth.

Other revenues experiencing changes include utility taxes on gas and telecommunications. During 2016, the Village Board amended the current tax structure for natural gas consumption from a combined Municipal Utility Tax (MUT – based on price) and Gas Utility Tax (GUT - based on number of therms) to a straight GUT tax, which will stabilize the revenue stream by taking the price per therm out of the equation and be more predictable for budgeting purposes. Telecommunications utility tax revenue continues to decline due to decreased use of landlines.

During and after the recession, the Village was able to keep the levy flat until 2015, only capturing the new EAV each year as described above. The efforts of management to find cost-saving measures continue today, but risks associated with the State's budget and the pressure of increasing pension costs has driven the need for higher revenues in 2016 and 2017. In addition to the property tax increase mentioned above, this budget includes increased permit fees for mid-sized development to ensure that the Village recoups expenses directly linked to supporting development activity. The Local Motor Fuel Tax increased two cents per gallon to a total of four cents per gallon, which will be dedicated to the CIP for road improvements.

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 consist of the following:

- ✓ 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 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,



Donald K. Owen
Interim 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 fund and by department. 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 Interim Village Manager, which discusses the economic and fiscal challenges facing the Village as the 2017 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 2017 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 2017 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 2017 Budget Resolution, 2016 Tax Levy documents, Summary Sheet of the FY 2017 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.

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 45,969.

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 Care, now called Journey Care
- 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 and a 1.5 acre retail building site which houses a 13,000 square foot CVS Pharmacy. This development was fully complete during 2016
- In 2012, the Village Board also approved a Business Improvement District to facilitate substantial intersection improvements at Chestnut Avenue and Waukegan Road, and to support the retailers by providing better access. This project began 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
- Approved in 2014, the Glen Gate Development at the northeast corner of Golf and Waukegan Roads, which 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 and regional intersection improvements coordinated with the Illinois Department of Transportation
- 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 residential West Gate at the Glen project is over 80% sold out with a majority of the residences constructed. The 1200 seat Willow Creek Community Church designed by famed architect Adrian Smith opened mid-December 2016
- Additional projects completed in 2014 include a 40,000 square foot Heinen's grocery store, the opening of a combined auto dealership at the Willow Road and Patriot Boulevard intersection. Various projects totaling nearly 150,000 square feet of new space developments along the Milwaukee Avenue corridor, including a large building addition to Abt Electronics, were completed in 2015
- In 2015, 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 2016

- 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. With the move, the former Village Hall site is scheduled to be sold to a residential developer who will seek approvals for the mixed-use development in 2017
- In 2016, the Village approved the opening of its first craft brewery and tasting room. Ten Ninety Brewing Company moved into a newly renovated building in the Downtown District
- Also in 2016, plans for a new 3,500 square foot Culver's Restaurant and 4,200 square foot outlot building were approved near the Chestnut and Waukegan intersection, and along Chestnut Road to the west near Lehigh Avenue a new 15,000 square foot children's daycare named the Kensington School for 140 infants to preschoolers was approved. Construction of both developments will commence in 2017
- The entire streetscape of The Glen Town Center was reconstructed in 2016, leading to additional landscaping and lighting features and dedicated zones for pedestrians and outdoor diners.

The Village's 2015 assessed valuation was \$2,012,901,053; of this amount, 74.3% was classified as residential, and 25.7% was commercial/industrial.

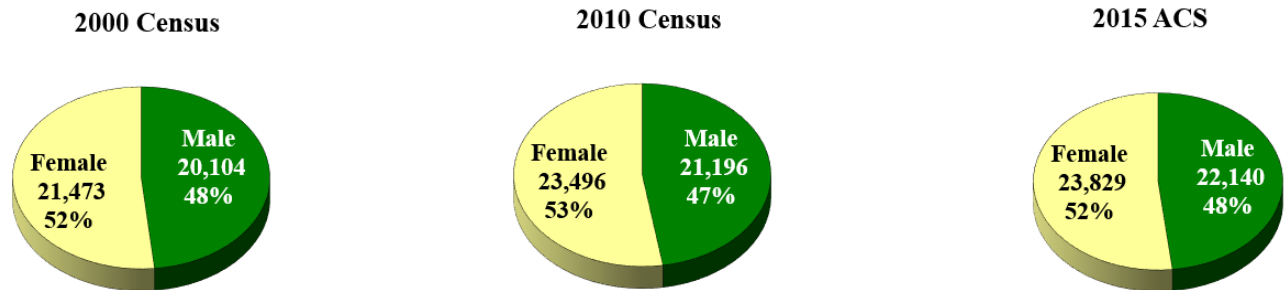
Village of Glenview Demographics

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	2015	45,969

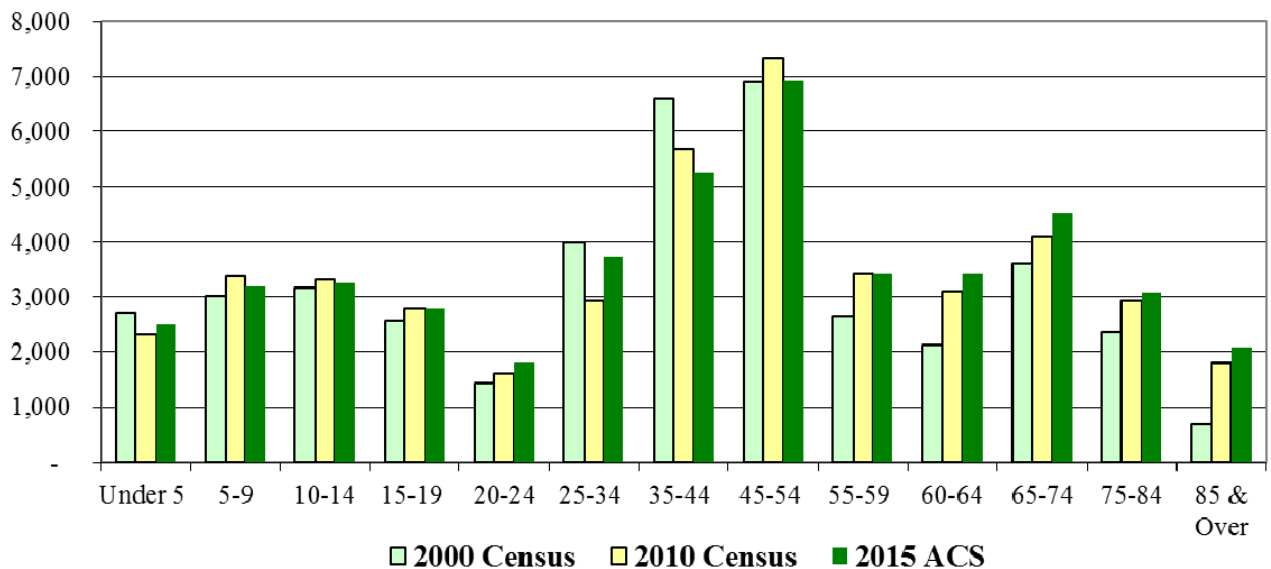
* Source: U.S. Census Bureau and American Communities Survey Estimates

Gender

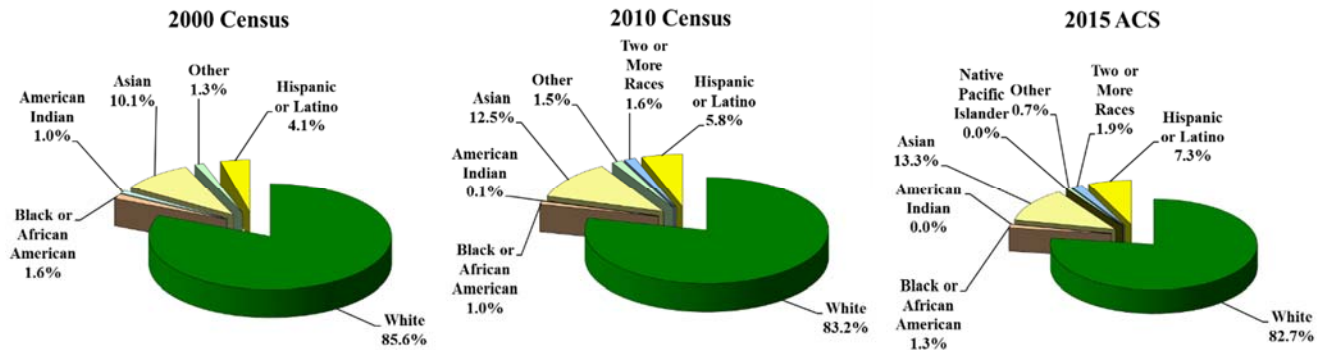


Age Information

	2000 Census	2010 Census	2015 ACS
Median Age	41.3	45.5	45.7



Population Diversity*



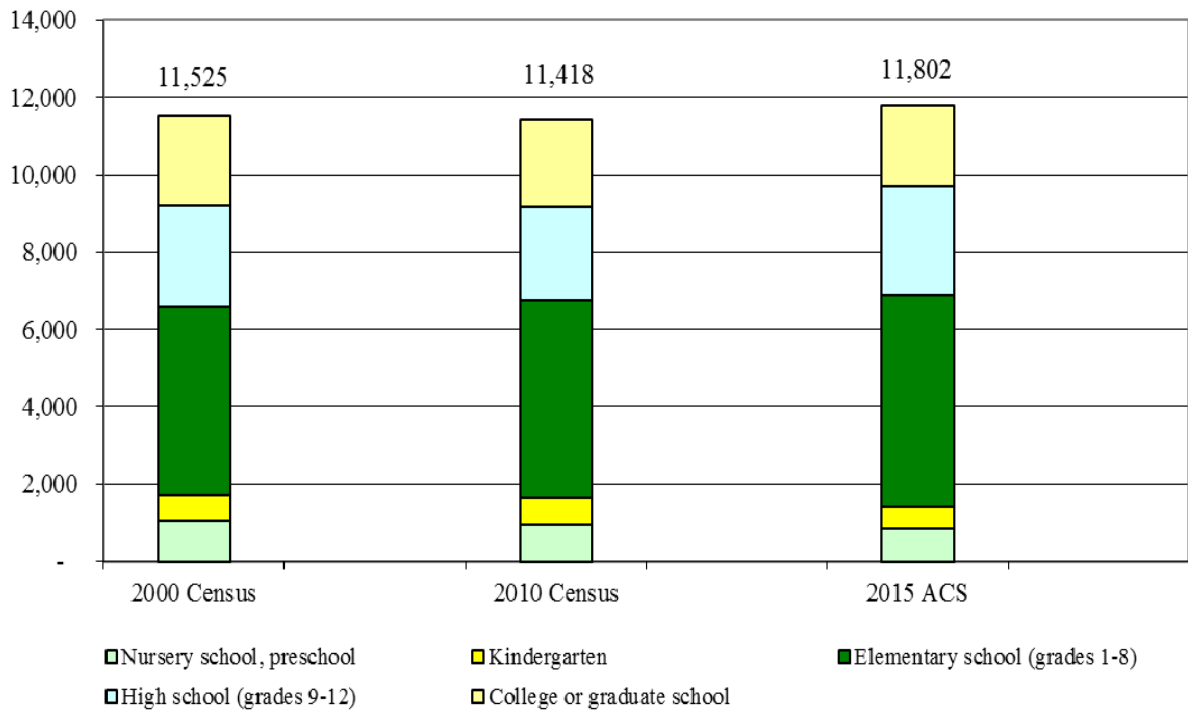
*Respondents could select more than one category

Education*

	2000 Census		2010 Census		2015 ACS	
High School Graduate or Higher	27,215	94.30%	29,723	95.70%	31,140	96.0%
Bachelor's Degree or Higher	16,140	55.90%	19,474	62.70%	20,111	62.0%

*Population over the age of 25

School Enrollment*



Notes:

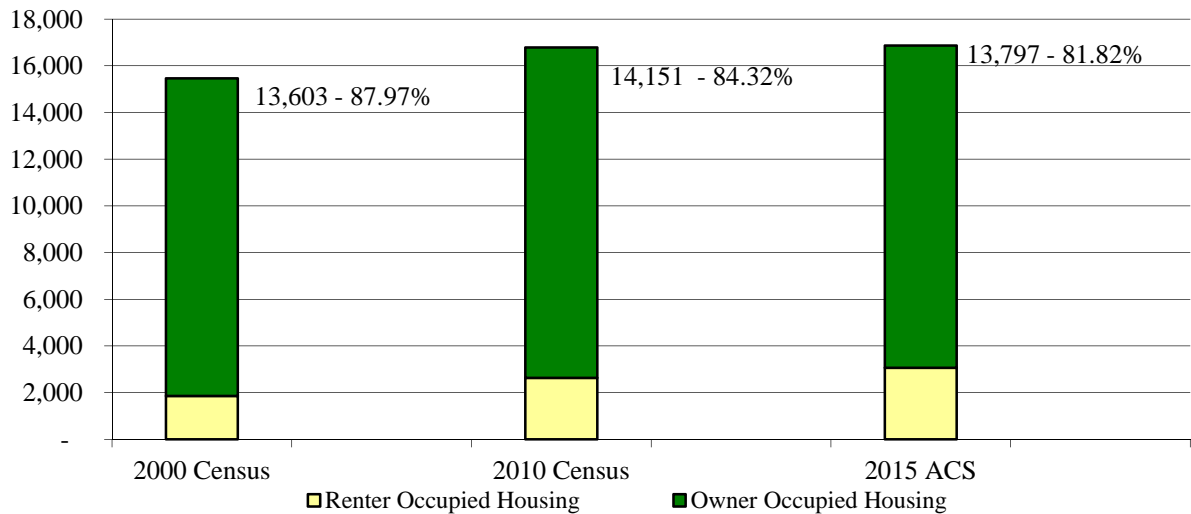
*Population over the Age of 3

Number at top indicates total school enrollment

Housing Characteristics

	2000 Census	2010 Census	2015 ACS
Average Household Size	2.67	2.62	2.76
Median Home Value	\$336,000	\$534,700	\$473,600

Owner versus Renter Occupied Housing



Principal Property Taxpayers

Taxpayer	Taxable Assessed Valuation (TAV)	Percentage of Total Village TAV
ITW	\$ 30,670,289	1.29%
CLF (formerly Grubb & Ellis)	28,098,453	1.18%
Oliver McMillan LLC	24,732,855	1.04%
Astella US Holdings	19,371,092	0.81%
Mid America Asset	19,239,403	0.81%
Northshore University	14,555,149	0.61%
Abt Electronics	14,289,124	0.60%
Anixter, Inc.	13,691,828	0.57%
Thomson Reuters Pts	12,832,898	0.54%
AGF Sanders Office	12,479,920	0.52%

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

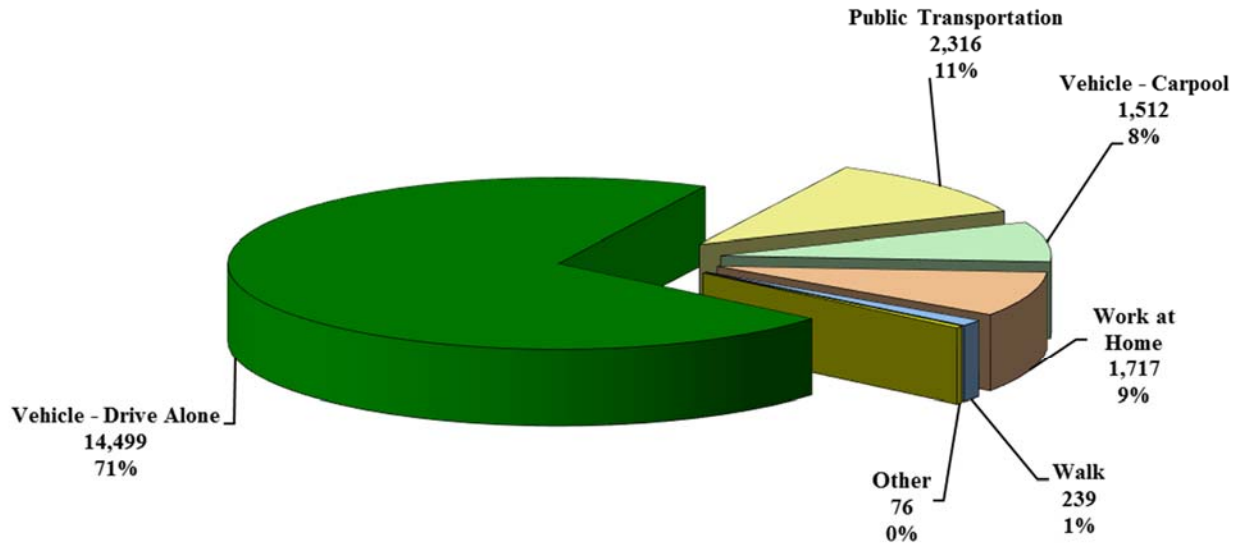
Airports

O’Hare International Airport

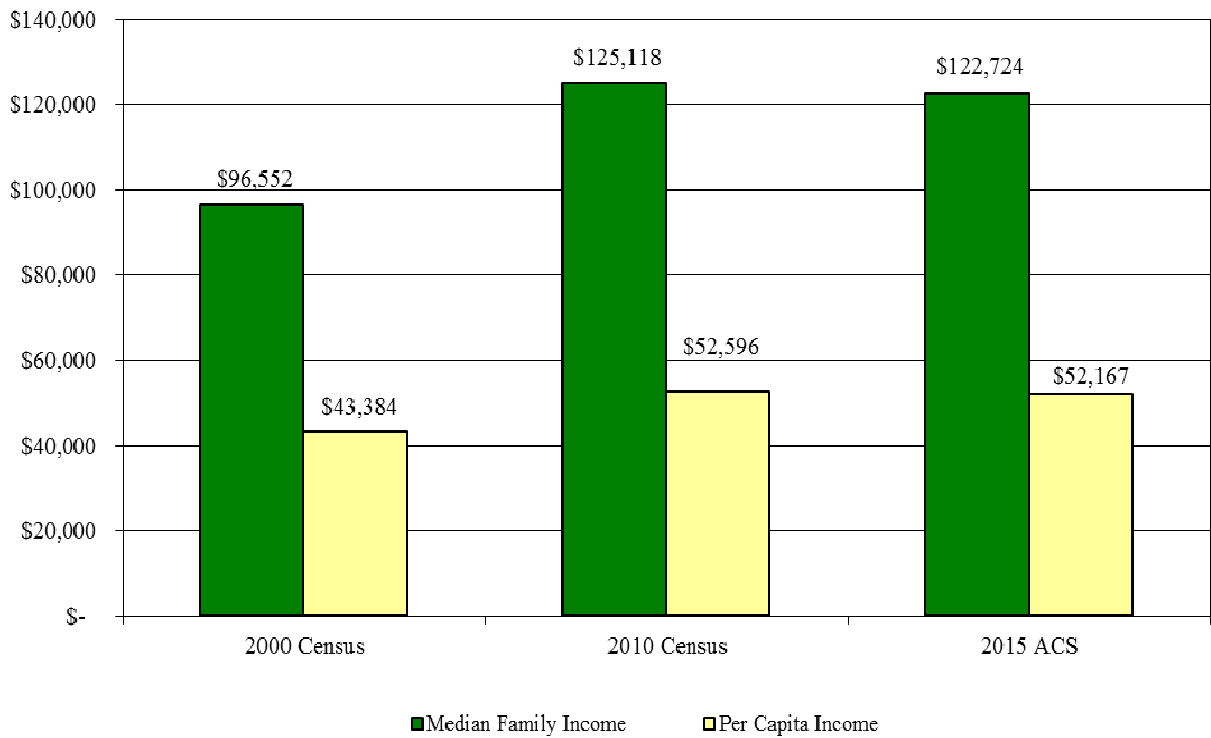
Commute Time

	2000 Census	2010 Census	2015 ACS
Mean Travel Time (in minutes)	29.4	29.8	30.5

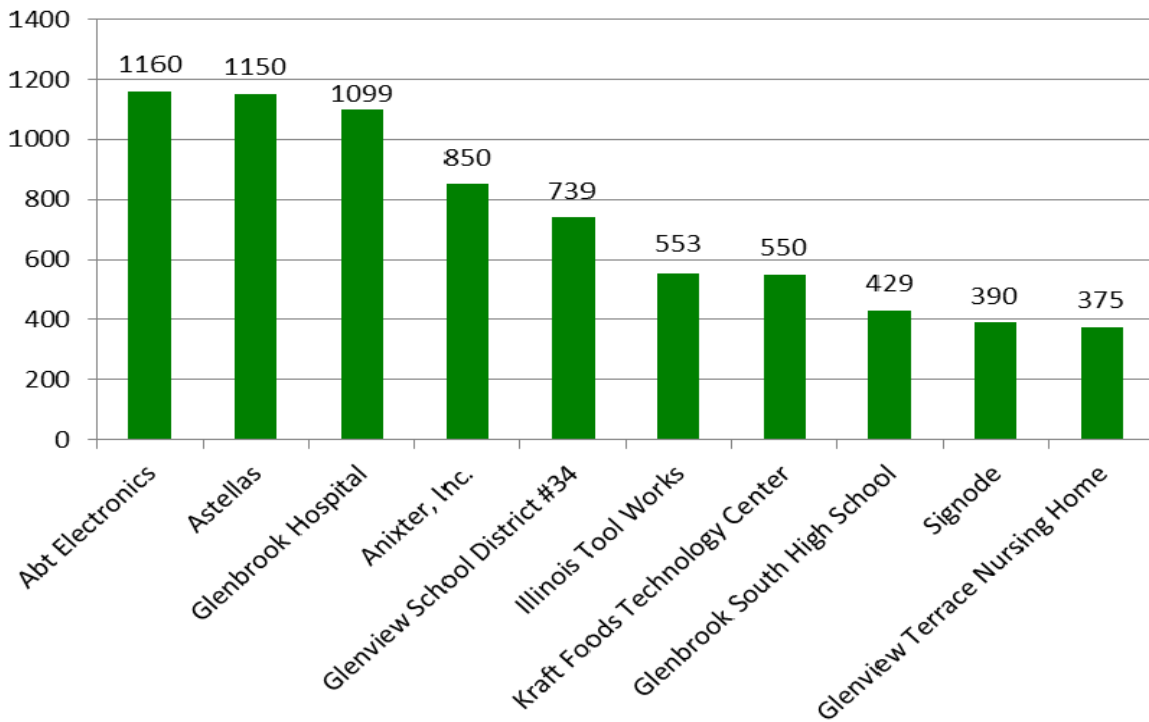
Commuting Mode of Transportation



Economic Characteristics



Principal Area Employers

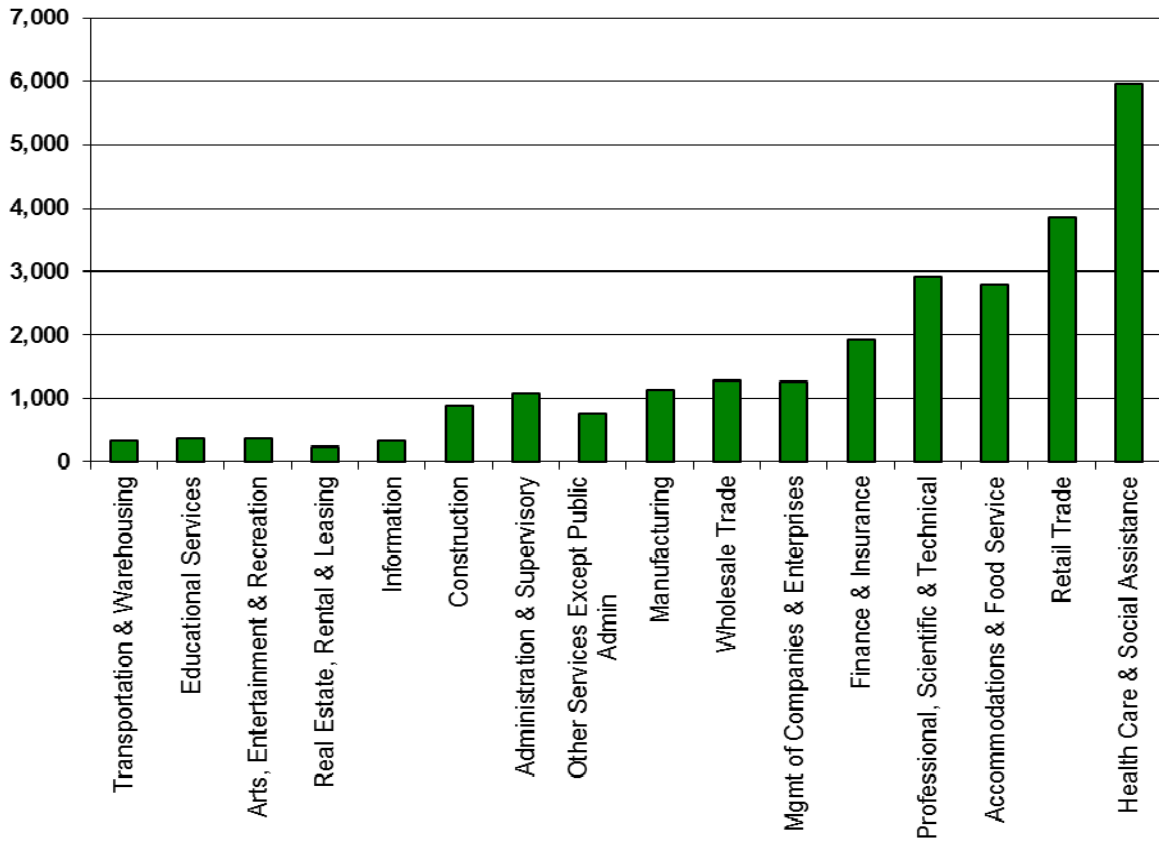


Private Employment in the Village of Glenview*

Year	Number of Private Companies	Percent Change	Number of Private Company Jobs	Percent Change
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%
2015	2,254	-2.42%	25,611	2.74%

*Source: Illinois Department of Employment Security

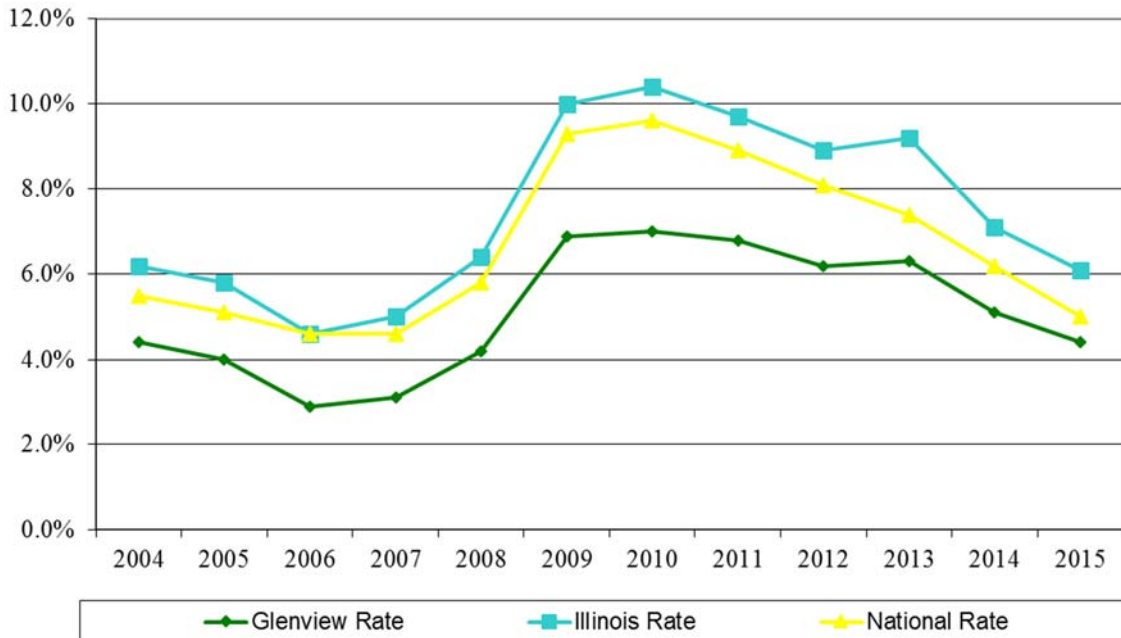
Private Area Employers by Job Sector*



*Source: Where Workers Work

Unemployment Rates*

The Village’s most recent unemployment figure indicates a rate of 4.4%, which is 1.7% below the State of Illinois rate of 6.1% and 0.6% below the National rate of 5.0%.



*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

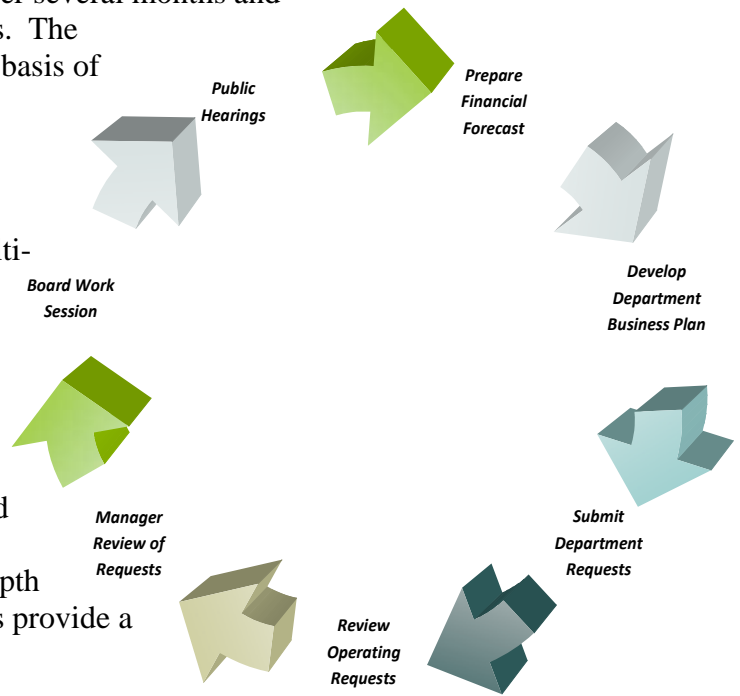
The Village Board holds several workshop sessions and invites the public to attend. Each workshop has a different focus and all funds are presented.

Public Hearings

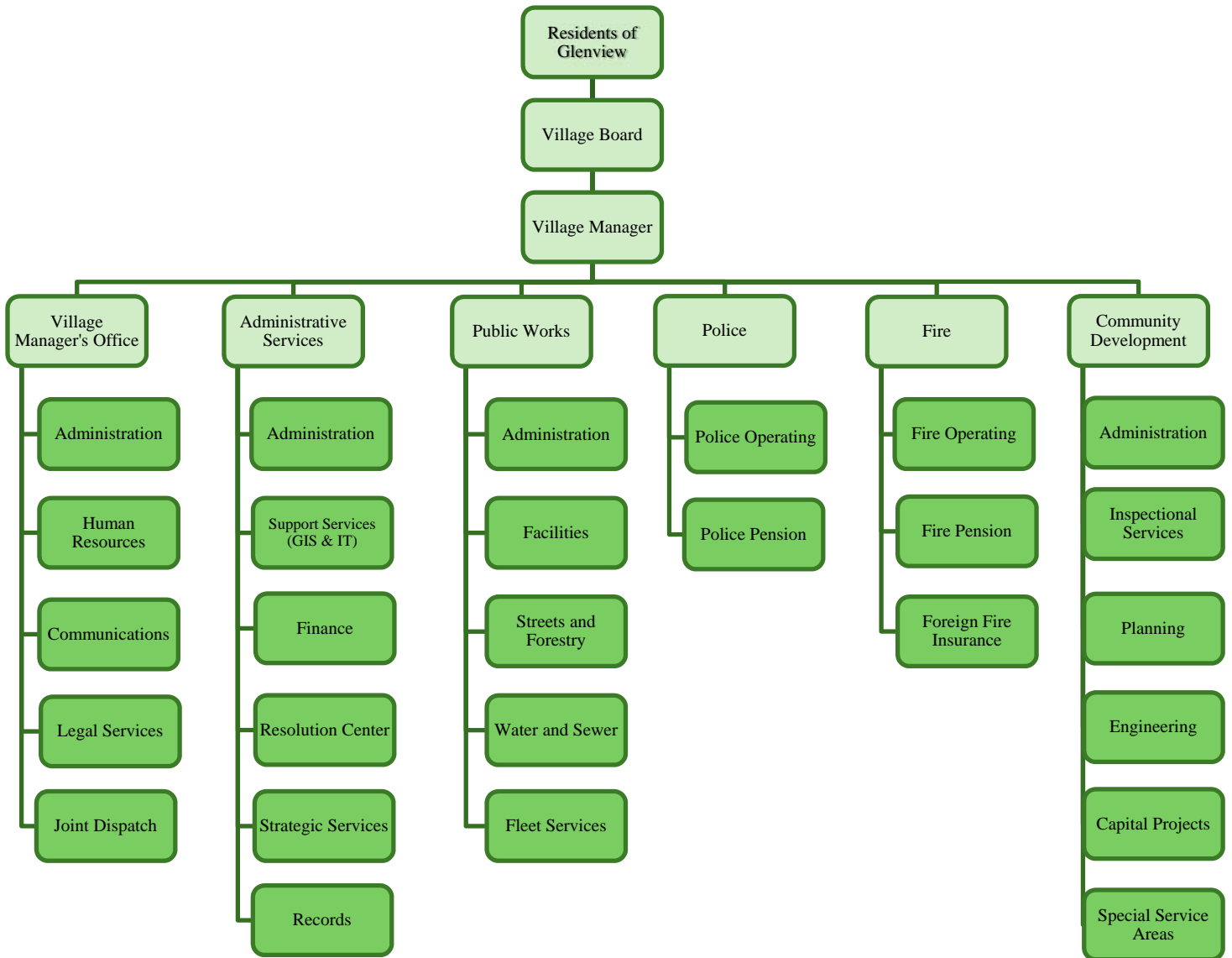
The public has the opportunity to speak at the workshops and also at the hearing where the budget is officially adopted. Additionally, staff holds a Capital Improvement Program open house specifically intended to outline planned projects and to receive citizen feedback. The Village Board does take citizen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



Village of Glenview Organization Chart



2016 Schedule for FY 2017 Budget Preparation

Schedule Kick-off

June Department Head Retreat

 Budget Entry Training

Level 1 - Department Budget Development

August Departments complete budget entry for 2016 Projections and 2017 Budget

 Budget Team Reviews 2016 Projections and 2017 Budget - All Funds

Level 2 - Manager Review

August Village Manager, Village Departments and Budget Team Review Department Budgets

 2017 Personnel Initial Projections Complete

Level 3 - Budget Workshops/Board Review

September 12, 2016 Public Presentation of Corporate Fund Projections

October 5, 2016 Public Presentation of Corporate Fund Department Budgets, Water and Sewer Rates and Miscellaneous Funds

October 24, 2016 Public Presentation of Capital Improvement Program and Remaining Funds

Level 4 - Levy Hearing and Public Budget Display

November 15, 2016 Public Hearing on Proposed 2016 Tax Levy Ordinance (First Reading)

November 15, 2016 Public Hearing on Proposed 2016 SSA Tax Levy Ordinances (First Reading); adoption of same

November 21, 2016 Proposed Budget on Display for Public Inspection at Village Hall, Library and on the Village's Website

November 29, 2016 2017 Public Employee Total Compensation Packages posted on Village Website

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

December 6, 2016 Public Hearing on the Proposed 2017 Budget; adoption of same

December 6, 2016 Proposed 2016 Tax Levy Ordinance (Second Reading); adoption of same

December 20, 2016 File 2017 Budget Resolution, 2016 Tax Levy and 2016 SSA Levy with the Cook County Clerk

December 20, 2016 File 2017 Certificate of Estimated Revenue by Source with the Cook County Clerk

December 20, 2016 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 2017 budget process.

Action Required	Municipal Code Or Glenview Process	Illinois Statute/ County Deadlines	Date Completed
Budget Officer presents tentative Operating budget to the Board of Trustees	On or before the first Friday of October	NA	Sept 12
Proposed Annual Budget made available for public inspection	At least 10 days prior to the required public hearing	At least 10 days prior to the required public hearing	Nov 21
Legal Notice of Public Hearing	At least one week prior to the public hearing	At least 7 days prior to the required public hearing	Nov 24
Public Hearing on Proposed Annual Budget	Not less than one week after the tentative budget is made available for inspection	Held prior to adoption	Dec 6
Adoption of the Annual Budget by the Board of Trustees	Prior to the start of the fiscal year	Prior to the start of the fiscal year	Dec 6
Public Hearing in the Proposed Tax Levy	Prior Adoption	Prior to Adoption	Nov 15
Adoption of the Annual Tax Levy by the Board of Trustees	In time to meet the filing requirement of the last Tuesday in December	In time to meet the filing deadline	Dec 6
Filing the Tax Levy with the County Clerk's Office	On or before the last Tuesday in December	On or before the last Tuesday in December	Dec 20
Filing the Truth in Taxation Certification	On or before the last Tuesday in December	Filed with the Tax Levy	Dec 20
Filing the Budget Ordinance with the County Clerk's Office		Within 30 days of adoption by the Board of Trustees	Dec 20

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
Shared	State Sales Tax	√			
	State Income Tax	√			
	Motor Fuel Tax				√
	Grants		√		√
Local	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
Departments	Public Works	√	√	√	
	Police	√	√		
	Fire	√	√		
	Community Development	√	√	√	√
	President and Board	√			
	Village Manager's	√	√	√	
	Administrative Services	√	√	√	
	General Government	√			

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 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 forth in the Village's Fund Balance Policy.
- The Budget Document will be published in a format that satisfies all criteria of the Government Finance Officers Association Distinguished Budget Award 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 project 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 2017 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 Improvements.
- *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
Financial Policies and Practices	Continue improving operating budget, financial practices to promote efficient service delivery, fiscal responsibility, and transparency	Continue the update of the water and sewer rate model which began in 2016 including conducting a cost of service study in 2017 that would potentially affect the 2018 Glenview water rates	Administrative Services	Q3 2017
		Continue to monitor the actuarial assumptions used for estimating future economic outcomes for the Village public safety pension funds. Ensure that the objectives of the Police and Fire Pension Funding Policies are met	Administrative Services	Ongoing
		Continue to monitor the requirements of adopted GASB pronouncements, in particular, GASB 74 and 75 which changes the Village reporting for Other Post-Employment Benefits (OPEB) which are the benefits provided to retired employees	Administrative Services	Q4 2017
		Make recommendations to ensure structural balance in Village's 3-year operating budget	Administrative Services	Ongoing
		Review financial policies (Purchasing and Insurance/Risk Management Fund Balance) with the Board of Trustees	Administrative Services	Ongoing
		Use remaining North Maine Fund cash for 2016 reallocations. Close North Maine Fund by December in alignment with the final 2007B debt payment	Administrative Services	Q2 2017
Operations	Continue analyzing operations, staffing, and programs to ensure cost-effective, efficient, and quality service is provided to residents and businesses	Analyze service delivery methods to evaluate workflows, identify opportunities for improvement and achieve efficiencies and cost savings	Village Manager's Office	Ongoing
		Continue development and utilization of the upgraded Village intranet site (EIC) to streamline workflow processes and facilitate collaboration	Administrative Services	Q4 2016
		Continue to make progress on records management through conversion of documents into electronic document management system and through compliance with records retention schedule	Administrative Services	Ongoing
		Evaluate software for residents to view their water consumption online	Administrative Services	Q4 2016
		Manage Public Works interior building renovation to achieve operational efficiencies and scheduled building maintenance	Public Works	Q2 2017
Information Technology	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	Analyze implementation of wearable recording devices for the Police Department along with future technology	Administrative Services	Q4 2017
		Continue GIS data development and analysis (ADA Intersection Compliance, Mutual Aid, Parking Ordinance, pavement markings, etc.)	Administrative Services	Q4 2017
		Continue to enhance and expand the offering of public fillable forms	Administrative Services	Q4 2017
		Develop and implement GovITC computer and network standards to achieve savings	Administrative Services	Q4 2016
		Develop next three-year IT strategic plan	Administrative Services	Q3 2016
		Expand electronic distribution of Commission packets	Administrative Services	Q2 2017
Economic Development	Enhance the Village's community planning and economic development efforts to continue improving the quality of life in the Village of Glenview	Adoption of text amendments to create an administrative approval process (real estate signs; minor site plan modifications; fences; number of signs permitted on industrial campuses, etc.)	Community Development	Q1 2017
		Coordinate with the Village's Development Advisor to establish a potential business incentive tool box (e.g. tenant and façade improvement loans or grants)	Community Development	Q4 2017
		Create a more effective outreach program to better understand the trends and challenges impacting our major employers and sales-tax generating businesses and how to proactively address their concerns	Community Development	Ongoing
		Expand the available resources in the New Business Guidebook and work with the Chamber on ways to educate owners on how to establish a new business in Glenview	Community Development	Q4 2017
		Implementation of the 2016 Comprehensive Plan recommendations and discussion of topics such as wayfinding and gateway signage, text amendments, and redevelopment scenarios for the identified subareas throughout the Village	Community Development	Q4 2017
		Manage ongoing development projects such as the Bess parcel, Grove/Waukegan, the former AMC building, the Prairie Glen Corporate Campus vacant lots, the Gibson property, and the Glen Town Center	Community Development	Ongoing

Administrative Goal		Department Action Steps	Primary Department	Target Date
Intergovernmental Relations	Continue developing intergovernmental relationships to enhance the overall quality of life in the Village	Continue and expand Municipal Partnering Initiative (MPI) projects/participation in order to achieve cost savings containment by leveraging economies of scale	Public Works	Ongoing
		Continue seeking funds through the State and Federal appropriations and authorization process	Community Development	Ongoing
		Continue to monitor the Amtrak Hiawatha service expansion process, including objecting to any modifications of the A-20 staging area which would significantly impact many Glenview neighborhoods and businesses	Community Development	Ongoing
		Coordination with School District 34 on the Village's construction of a storm water detention facility on Lyons school property to provide flood relief benefits for the Bonnie Glen neighborhood	Community Development	Ongoing
		Monitor dispatch service operations and performance to ensure quality service to all agency customers. Evaluate potential joint dispatch opportunities	Village Manager's Office	Ongoing
		Monitor the State budget process to ensure high-priority IDOT intersections get programmed and constructed; Intersection Design Studies (IDS) are needed for Lake/Waukegan and Shermer/Willow	Community Development	Ongoing
		Proactively monitor federal and state legislative issues and advocated action where necessary. Focus particularly on pension reform, streamlined sales tax, state-shared revenues, and other potential revenue and budgetary impacts	Village Manager's Office	Ongoing
Capital Improvements	Continue improving the capital improvement program planning process pertaining to infrastructure and facilities projects in an effective, fiscally – responsible manner	Continue advocating for a long-term solution for the Tall Trees neighborhood flooding with the use of Army Corps of Engineers and the Metropolitan Water Reclamation District (MWRD) (\$6.6 million) funding	Community Development	Ongoing
		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	Community Development	Q4 2017
		Continue the implementation of the 2017-2021 Capital Improvement Program (CIP) including the three year design process to ensure that project estimates are accurate and project's ready for letting and provide an update to the Village Board on CIP needs	Community Development	Q3 2017
		Continue to process Stormwater Area Management Program (SWAMP) "last-call" requests submitted before the 2015 deadline	Community Development	Ongoing
		Implement new sanitary sewer system infiltration and inflow reduction program as required by the MWRD. The program requires smoke testing the sewer lines and manholes to identify illegal connections and leaks	Community Development	Q4 2018
		Successfully manage the 2017 Downtown Glenview Road Streetscape (June 2017 start) and Harlem Road watermain (April 2017 start) projects	Community Development	Q4 2017
Communications and Organizational Development	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	Continue to update and develop features on the Village of Glenview mobile application that was released in spring 2016	Village Manager's Office	Q4 2016
		Develop a communications plan to outline how and when different platforms should be utilized to communicate with residents and the public	Village Manager's Office	Q3 2016
		Continue succession planning efforts to develop employees' skill sets in order to plan for future organizational needs	Village Manager's Office	Ongoing
		Continue to host the Citizen's Police Academy with Class #11 planned to commence in 2017	Police	Q1 2017
		Continued development of training programs to meet the needs of the Police Department, including crisis intervention training (CIT) and de-escalation training	Police	Q1 2017
		Update the Village's Employee Handbook that outlines policies, procedures and benefits for all Village employees	Village Manager's Office	Q4 2016

VILLAGE OF GLENVIEW



DEPARTMENT BUSINESS PLANS

Department Business Plan	Category and Target Date
Village Manager's Office	
Provide courteous, prompt and efficient service to enhance the level of resident and customer satisfaction	Customer Service
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
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	Organization
Coordinate the Village Board's annual goal-setting retreat and provide all necessary preparatory reports and supporting commentary for this retreat	Q3 2017
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 2017
Ensure legal and legislative support is used efficiently	Financial Health
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
Ensure the Village maintains a competitive and cost-effective compensation plan to attract and retain quality employees	Financial Health
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 market the PUSH wellness program to increase employee participation	Ongoing
Implement the benefit eligibility software Business Solver	Q2 2017
Comply with federal reporting requirements for the Affordable Care Act for benefit year 2016	Q1 2017
Continue to provide value added services that enable Village Departments to meet their goals and objectives	Organization
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
Continue to evaluate and improve processes that result in greater efficiencies (i.e. applicant tracking)	Q3 2017
Update Employee Handbook	Q4 2017
Facilitate Firefighter recruitment process and establish eligibility list	Q2 2017
Continue to support and refine recruitment process for Telecommunicators and Pre-Certified Police Officers	Ongoing
Maintain and enhance the Village's risk management function and loss prevention programs in order to minimize the frequency and severity of loss	Organization
Provide quarterly risk management trend reports for department head team	Ongoing
Continue to analyze and evaluate insurance options, including excess liability pool, IRMA, and self insured models	Ongoing
Support the communications goals and action steps of each Department/ Division's Business Plan; the Village	Organization
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
Complete implementation of Images Library in EIC	Q3 2017
GVTV producing videos for Civic Awards 50th anniversary, train crossing safety	Q3 2017

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
Complete data conversion from the legacy New World System to the updated New World System	Q1 2017
Continue to implement New World software updates	Q1 2017
Implement Hosted Tyler/New World solution for Wilmette PD	Q2 2017
Consolidate Glencoe Public Safety, Kenilworth, Northfield, and Winnetka PD's into GPSDC	Q2 2017
Continue to explore expanded services with other agencies	Ongoing
Design and implement program plan for new position of QA/Training Manager	Ongoing
Rollout ASAP to PSAP alarm interface in New World	Q3 2017
Administrative Services Department	
Manage the Villages accounts to ensure compliance with applicable regulations and adoption of best practices	Financial Health
Facilitate and monitor implementation of new 01/01/2017 rate for Local Motor Fuel Tax	Q1 2017
Explore establishment of a Special Service Area loan program with a local bank	Q1 2017
Obtain an off-market rating from Fitch or S&P to establish a benchmark	Q2 2017
Explore conducting a Request for Qualifications for debt service paying agents	Q2 2017
Explore conducting a Request for Proposal for a firm to actively manage a portion of the Village's investment portfolio	Q2 2017
Finalize the updated list of bills report per Board direction to provide additional information regarding Village expenditures in an easy-to-read format	Q2 2017
Continue the comprehensive review and reconciliation of development escrow accounts and review tree escrow policy	Q3 2017
Review financial policies (Purchasing and Insurance/Risk Management Fund Balance) with the Board of Trustees	Q3 2017
Continue to monitor the actuarial assumptions used for estimating future economic outcomes for the village public safety pension funds. Ensure that the objectives of the Police and Fire Pension Funding Policies are met	Q3 2017
Evaluate, recommend and conduct process for obtaining future audit services	Q3 2017
Continue the implementation of Kronos for new Time/Attendance & Scheduling software	Q3 2017
Continue the update of the water and sewer rate model which began in 2016 including conducting a cost of service study that would potentially affect the 2018 Glenview water and sewer rates	Q4 2017
Continue to cross-train and further document payroll, audit and debt issuance and payment functions	Q4 2017
Continue to monitor the requirements of adopted GASB pronouncements, in particular, GASB 74 and 75 which change the reporting for Other Post-Employment Benefits (OPEB) which are the benefits provided to retired employees	Q4 2017
Continue to improve policies and procedures related to the management of the Village's capital improvement funding and capital asset tracking	Capital Improvements
Complete an update to the Glen Tax Increment Financing Proforma	Q4 2017
Manage schedule, prepare and file the Waukegan/Golf TIF annual report	Q2 2017
Review improved capital asset tracking with the auditor	Q2 2017
Budget to meet the Village's operating needs and management objectives while maintaining compliance with applicable regulations and using best practices	Financial Health
Continue to enhance the presentation of information in the budget document for GFOA Distinguished Budget Award submission	Q1 2017
Develop a community dashboard and performance measures	Q2 2017
Manage Special Census	Q4 2017
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 2017
Make recommendations to ensure structural balance in the village's 3-year operating budget	Q4 2017

Department Business Plan	Category and Target Date
Administrative Services Department	
Improve utilization of integrated automated financial system to support the procurement of goods and services in accordance with requirements and best practices	Information Technology
Establish new restaurant inspection fee and implement tracking process	Q1 2017
Implement new business license process and adjust system fees	Q1 2017
Implement water and sanitary sewer rate structure for a January 1 effective date on water bills	Q1 2017
Ongoing management of prevailing wage act compliance as it applies to Village procurements and monitoring of legislative activity	Q2 2017
Continue to expand the certificate of insurance tracking and improve interdepartmental communication processes	Q4 2017
Implement utility billing Customer Information System	Q4 2017
Continue to target opportunities to participate in local, state and national cooperative purchasing contracts	Q4 2017
Manage citizen requests through the Resolution Center (RC) and Police Records monitor and evaluate Village response	Customer Service
Evaluate software for residents to view their water consumption	Q1 2017
Expand and manage the continuous usage notification program for residential and commercial properties	Q1 2017
Continue cross-training on automated meter reading and utility billing	Q3 2017
Develop report to measure the impact of the new water meters	Q3 2017
Continue to review opportunities to expand public offerings for electronic non-emergency incident reporting	Q3 2017
Evaluate New World Version 11 as it becomes available as an opportunity to consolidate alarm billing data	Q3 2017
Evaluate the operations and service level to support a Certificate of Payment program after meter change out implementation	Q4 2017
Research opportunities to continue to improve work orders (automated customer surveys, picture attachment, etc.)	Q4 2017
Evaluate the opportunity to change Glenview water billing cycles from quarterly to monthly	Q4 2017
Manage information technology training programs to continue to improve business processes	Information Technology
Pilot electronic distribution of Commission packets	Q1 2017
Evaluate pilot of "Scan to Network"/"Scan to SharePoint" copier functionality for expansion	Q1 2017
Pilot laptop replacement for the Toughbook in public safety vehicles	Q1 2017
Conduct training on email retention best practices	Q1 2017
Identify a video conferencing solution	Q1 2017
Publish CIP Story Map 2017-2021	Q1 2017
Develop historical properties map	Q1 2017
Integrate public web map gallery into Community Portal	Q2 2017
Guide the analysis, design and implementation of information assets leveraging projects across multiple departments to support the technology goals of the Village	Information Technology
Evaluate Munis product for upgrade eligibility	Q1 2017
Evaluate phasing and implementation of IT shared services opportunities such as backup, disaster recovery, and archival of email	Q2 2017
Research opportunities for implementing system notice of default procedures	Q2 2017
Implement IT 2017 strategic plan	Q4 2017
Support Dispatch expansion and New World upgrades	Q4 2017
Continue expansion of SharePoint Team Sites including process to track water meter installations, public fillable forms, fleet status notifications, multi-year bid calendar, special events workflow, etc.	Q4 2017
Govern Village information assets to control standards and ensure reliability and security	Information Technology
Complete a two-factor authentication recommendation	Q2 2017
Continue to match mobile implementation to business needs	Q3 2017
Support the Public Works move and building rehabilitation	Q4 2017
Manage technology to enable effective collaboration and communication	Information Technology
Update emergency evacuation plans and conduct a training exercise	Q2 2017
Review Office 365 implementation costs	Q2 2017
Consider expanding new audio-visual standards to other public buildings	Q4 2017
Public Works Department	
Manage SCADA System	Project Management
Programming and software management	Ongoing

Department Business Plan	Category and Target Date
Public Works Department	
Complete Public Works Phase I Renovation	Project Management
Rebid remodeling project	Q3 2016
HVAC installation	Q1 2017
Construction schedule and bid award	Q1 2017
Construction	Q3 2017
Continue to evaluate processes and leverage technology solutions for efficiency	Technology
Continue to use EIC for document management and collaborative documents/projects internally and across Village departments	Ongoing
Work with MGP to enhance current and develop new Collector Application programs as identified	Ongoing
Complete performance measurement assessment of the department's programs and services	Ongoing
Complete a process evaluation and recommend improvements for hydrant meter returns and payments	Q1 2017
Roll-out Kronos with a phased approach with MEOs (beginning with stewards) and assessment of computer units to be efficient	Q4 2016
Identify technology improvements to support and enhance operations	Ongoing
Provide opportunities for continued employee training and accountability	Organization
Re-develop cross-training that will be effective for MEOs without being overly burdensome on supervisors to execute	Q1 2017
Work with attorney to complete Standard Operating Procedure review and roll-out	Q1 2017
Implement MEO one-on-ones, performance evaluations, based on job site inspections and cross-training	Q4 2016
Training for Acting Supervisor position and begin implementation	Q1 2017
Train select MEOs for Pump House duties	Q4 2016
Find opportunities for optional technology training for MEOs, spring/summer for training	Ongoing
Fleet Opportunities	Organization
Review pool cars usage and needs with consolidated Municipal Center	Q1 2017
Commence fuel system Leaking Underground Storage Tank groundwater investigation	Q1 2017
Continue close evaluation and analysis of CERF to update pricing and schedule	Q4 2016
Water System Updates	Organization
Finalize AMI installation project with Siemens	Q3 2016
Review code and propose necessary changes based on current practice and new meters	Ongoing
Provide oversight of water operations for the Village of Golf	Ongoing
Review water rate model	Q1 2017
Managed Competition	Organization
Water Distribution Jobs, including: breaks, hydrants, valves	Q2 2017
Glen Town Center	Organization
Manage maintenance agreement for ongoing maintenance at The Glen Town Center	Ongoing
Police Department	
Continuation of 40-hour Crisis Intervention Training	Organization
Continue the program model of Crisis Intervention for community policing that brings together law enforcement, mental health providers, and individuals with mental illness and their families to improve response for people in crisis	Q2 2017
Identify officers who show high interest and concentration on the training process	Q2 2017
Continued consideration and development of training budget associated with the training	Q2 2017
De-escalation Training	Organization
Continue program model and techniques of De-escalation for community policing	Q2 2017
Determine and work with professional trainer to provide continued training	Q2 2017
Development of training goals including components and methodology in order to choose the most effective training techniques	Q2 2017
Increase Levels of Selective Enforcements	Information Technology
Continue current levels of enforcement	Q1 - Q4 2017
Continue Walk and Talks as a visible connection to residents and businesses	Q1 - Q4 2017
Use of traffic calming devices (speed boards and carts) in an effort to address traffic safety concerns	Q1 - Q4 2017
Utilize directed patrols and premise checks for parks, school zones, neighborhoods, The Glen, and bar checks	Q1 - Q4 2017

Department Business Plan	Category and Target Date
Police Department	
Permanent Community Relations Officer	Organization
Analyze the need for one officer in community relations functions by defining youth/community benefits	Q2 2017
Identify strategies for effective communication (groups, classrooms, coffee with a cop)	Q2 2017
Based on analysis, consideration of a full time community relations officer as part of the succession plan to work with schools	Q2 2017
Neighborhood Watch Program	Customer Service
Determine areas/neighborhoods interested in forming a Neighborhood Watch Program	Q2 2017
Work with neighborhoods to assist and determine program specifics including block captains and members who wish to serve on the committee	Q2 2017
Determine the benefits of the neighborhood watch program	Q2 2017
Register neighborhood watch group with the National Organization (SAOnWatch.Org)	Q2 2017
Maintain community interest by planning meetings and other events	Ongoing
Comprehensive Training Needs	Organization
Review training records of all department employees to ensure all mandatory training has been completed and up to date, including training requests	Ongoing
Meet with command staff and supervisors to discuss mandatory and core training needs, determine individual training, and current social trends training	Ongoing
Evaluate vendors and identify alternate training vendors to determine if department needs are being met and resources utilized	Ongoing
Identify "in-house" training opportunities by incorporating roll-call training, train-the-trainer, and hosting training modules/sessions	Ongoing
New Beat Structure	Organization
Examine the strengths and weaknesses of current beats	Q1 2017
Compare beat structure with calls for service, crime and patrol unit workload	Q1 2017
Work with GIS on data analysis to map out call volume history in an effort to restructure beats to better accommodate call volume and response times	Q2 2017
Fire Department	
Guide the analysis, design and implementation of information and technology assets to support department operations	Information Technology
Working with Glenview Public Safety Dispatch, evaluate station alerting system upgrades to Stations #7, 8, 13, 14	Q3 2017
Fully implement Kronos time and attendance software. Provide training to supervisors as required	Q3 2017
Fully implement New World software upgrades	Q2 2017
Monitor internet problems at Fire Station 6 to improve software operations	Q1 2017
Maintain sound financial practices to promote efficient service delivery, fiscal responsibility, and transparency	Financial Health
Analyze denied claims from Medicare/Medicaid through the appeals process to maximize returns in ambulance billing	Q4 2017
Working with program managers, provide education and monitor equipment purchases to improve purchasing	Q4 2017
Streamline hiring processes to bring new employees on board prior to retirements	Q3 2017
Implement processes and programs to maximize the quality of service delivery to the residents	Organization
Implement total response time analytics to make sure they are within industry best practices	Q2 2017
Update the Village Emergency Operations Plan (EOP)	Q4 2017
Implement and track the smoke detector distribution program (New Program)	Q4 2017
Track the diversity recruitment program during the hiring/recruitment process	Q3 2017
Manage facilities projects in an effective, fiscally-responsible manner	Financial Health
Working with the Park District, complete the Station #8 remodel vs. relocation analysis	Q2 2017
Manage the apparatus room floor repair project and HVAC evaluation at Station #6	Q3 2017
Efficiently place new fire apparatus in service	Q2 2017, Q1 2018
Manage the evaluation and installation of supplemental air conditioners in the Station #13 and #14 bunk rooms	Q3 2017

Department Business Plan	Category and Target Date
Community Development	
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	Engineering
Develop 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	Q3 2017
Cross-train engineering and construction division staff for the ebb and flow of seasonal work	Q2 2017
Actively track and apply for federal, state and other infrastructure grants	Ongoing
Complete commercial/residential engineering plan reviews and inspections in a timely manner with a focus on excellent customer service to both residents and developers	Ongoing
Implement a sanitary sewer inflow and infiltration (I/I) reduction program as required by the MWRD which includes smoke testing high priority areas with known basement backup problems	Q3 2017
Continue progress on the Village's Flood Risk Reduction Program (stormwater master plan) including the flood relief project for the Bonnie Glen area with the Lyon Elementary School project, coordination with the Army Corps of Engineer and MWRD for the Tall Trees neighborhood, IDOT and MWRD on a Central Road project, and other various locations included in the program	Ongoing
Continued management of the Village's Community Rating System (CRS) that allows for discounted flood insurance rates of 20% to Village residents	Ongoing
Provide timely responses to flooding questions/complaints after certain rain events, including performing holistic drainage inspections and recommending mitigation measures	Ongoing
Work with other local communities to develop uniform standards for implementing new MWRD requirements, including private sanitary sewer lateral inspections and maintenance	Ongoing
Close-out of the East of Harms sanitary sewer system improvement project, including final flow monitoring and recommendations to MWRD on an increased pumping rate	Q2 2017
Actively manage private and public engineering staffing levels to meet workload and customer expectations	Ongoing
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	Construction
Deliver CIP construction projects on-time, under budget (with contingency) while providing strong customer outreach/service throughout	Ongoing
Work with the Public Works Department on potential policy revisions related to active maintenance projects funded by the CIP including crack-sealing, MARS-A/C, sewer televising and cleaning and others	Q1 2017
Track and analyze contingency use for 2016 projects	Q1 2017
Conduct 12 month warranty inspections on all 2015 projects	Q1 2017
Work with Engineering Services in an effort to coordinate CIP & Private Development project infrastructure	Ongoing
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	Planning
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. Coordinate the Village's response to issues identified	Ongoing
Support owners' marketing of available commercial properties, produce list of new businesses, establish potential business incentive toolbox, 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
With approval of Comprehensive Plan, and final Village Board direction, introduce Downtown gateway and wayfinding project for full implementation and recommended text amendments	Q3 2017
Continue to expand 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, design guidelines and landscaping	Ongoing
Seek final Village Board approval for the updated Comprehensive Plan including short- and long-term action plan	Q2 2017
Manage the following CD initiatives: Downtown redevelopment, former Village Hall site, Bess Hardware, Prairie Glen vacant lots, Grove/Waukegan, GTC	Q4 2017
Implement administrative approval ordinance for AC, PC, & ZBA - signs, minor site plan, setback, or aesthetic changes, fences, etc.	Q2 2017

Department Business Plan	Category and Target Date
Community Development	
Provide timely and efficient inspection services	Insp. Services
Continue efforts to implement process improvements and a standard operating procedure document	Q1 2017
Continue to research and develop additional opportunities to expand use of online permitting, inspections and plan review	Q2 2017
Continue to analyze division tasks that can be coordinated better with the Resolution Center	Q2 2017
Cross-train new division staff to expand duties and increase efficiency	Q4 2017
Establish emergency procedures in coordination with nearby municipalities regarding health services and inspections	Q4 2017

VILLAGE OF GLENVIEW



PERFORMANCE METRICS

Division	Performance Measure	2015 Actual	2016 Projected	2017 Target
Village Manager's Office				
Administration	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%
Communications	Percent increase in E-Glenview subscriptions	4.50%	5%	5%
	Average number of web visits each month	43,400	50,100	55,000
Human Resources	Number of Safety/Loss Prevention trainings conducted per year	1	2	2
	Percent Change of Total Number of property/casualty claims	-21.70%	-11%	-5%
	Percent change in number of OSHA recordable injuries per year	0%	-42%	-5%
	Percent change in medical only workers' compensation claims per year	11%	5%	-5%
	Number of Equal Employment Opportunity compliance training topics conducted per year	0	1	1
	HMO Health plan claims loss ratio	102.90%	95%	94%
	PPO Health plan claims loss ratio	90.10%	94%	100%
	Percent change in Rx cost per employee per month	-1.94%	-16%	13%
	Percent change in generic prescription Rx utilization	2.14%	1%	2%
Joint Dispatch	Percent change in 90 day mail order Rx utilization	1.37%	-6%	1%
	Telecommunicator average quality assurance score *		88%	92%
	Process 90% of Fire and EMS calls within 2 minutes (ISO standard)	92%	94%	90%
	Answer 95% of calls within 10 seconds (2 rings)	99%	98%	99%
<i>* The quality assurance program was re-vamped in 2015 and there is not enough data to report</i>				
Administrative Services Department				
Support Services	Percent of IT service level agreement response for Helpdesk support (ticket response, back-up completion and security patch update)	93%	95%	99%
	IT Helpdesk service satisfaction and courtesy rating	3.5	3.65	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	85%	85%	95%
	Percent of system and service availability	99%	99%	99%
	Percent of IT service level agreement on-hour Priority One response	89%	91%	94%
	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	3.5	3.75
	Percent confidence gained on document scanning volume and value	75%	80%	85%
Finance	Reporting	34	35	36
	Consecutive years for receiving the Distinguished Budget Presentation Award	8	9	10
	Auditor issued unmodified "clean" audit opinion (Y/N)	Y	Y	Y
Resolution Center	# of payments made by customers using Citizen Self Service	12,880	11,084	11,200
	# of online bank bill payments processed	18,511	15,108	15,200
	# of phone calls answered	30,201	33,907	32,500
	# of times a call is re-queued	3,333	4,446	4,000
	# of Public Works work order requests	3,470	3,422	3,400
	# of property violations reported and entered	731	730	740
	# of residents notified of continuous water usage	N/A	79	300
	# of apartments notified of continuous water usage	N/A	20	70
# of commercial properties notified of continuous water usage	N/A	19	70	
Public Works Department				
Administration	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	30.5	30	30
	Number of work orders completed	3,397	4,000	4,000
	Number of utility hits	2	3	3

Division	Performance Measure	2015 Actual	2016 Projected	2017 Target
Public Works Department				
Fleet	Percent of minimum billable hours	59.45%	>70%	>70%
	Percent of repairs completed in 1 day	90.66%	>80%	>80%
	Percent of repairs completed in 3 days or less	95.72%	>90%	>90%
	Percent compliance with scheduled preventative maintenance schedules	75%	90%	90%
	Percent of "comeback/repeat" repairs	0%	<1%	<1%
	Percent of scheduled maintenance and unscheduled maintenance repair ratio	56/44	60/40	60/40
Streets and Forestry	Number of volunteer events (e.g. clean up litter, remove brush and install native plants)	11	6	6
	Number of inches during the December - January snow season	48.6	45	20
	Number of plow events during the December - January snow season	17	10	10
	Number of salt runs during the December - January snow season	27	22	6
	Tons of salt used during the December - January snow season	4,725	4,000	4,000
	Loads of snow hauled to various sites during the December - January snow season	788	325	325
	Number of trees infested with EAB removed	654	600	600
Water and Sewer	Number of meter service calls (e.g. meter tests, installations, final reads and repairs)	2,715	3,500	3,500
	Number of sanitary sewer feet cleaned (Glenview System)	235,347	325,000	375,000
Facilities	Percent of budgeted funds committed in Facility Repair and Replacement Fund for fiscal year	71%	95%	95%
	Number of work orders completed	496	400	400
Police Department				
Police Department	Use of traffic calming devices (<i>traffic unit has been affected by manpower - less one officer</i>)	9	20	21
	Implementation of citizen/business contact through Walk & Talks	4,986	4,252	4,464
	Number of residents that participated in child safety seat programs	270	310	325
	Selective enforcement efforts at school zones, hazardous intersections and speeding "hot spots"	2,556	2,585	3,714
	Missing person cases referred to Detective Bureau within 2 hours of receipt	19	28	29
	Number of self initiated (directed) patrols	6,599	6,644	6,976
	Number of domestic violence victims supported/assisted within 24 hours of notification	66	65	68
Fire Department				
Fire Department	Percentage of Fire Department policies are reviewed & updated	100%	50%	0%
	Percentage of Fire Department standard operating procedures are reviewed & updated	39%	20%	60%
	Percentage of Police and Fire Commission Rules and Regulations are reviewed and updated*	100%	0%*	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	72%	75%	75%
	Fire Baseline Turnout Time (the time interval between dispatch notification and vehicle(s) enroute) of 90 seconds	63%	70%	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	98%	90%	90%
	Total Baseline Response Time: Fire (Call creation to arrive, first unit on scene) Code 3, 3A, 4 of 8 minutes 12 seconds	91%	91%	90%
	Number of emergency responses	7,823	8,220	8,300
* All Fire and Police Commission rules were updated in 2015				
** Due to the remodel of the Police Department building, the operational readiness of the EOC was not tested				
Community Development				
Departmental	Percentage of small permits meeting first target reviews (e.g. fence or driveway) should be reviewed within five days and medium permits (e.g. single family residential additions) should be reviewed within ten days	85.0%	90.0%	95.0%
	Percentage of permits submitted online through the Village's e-permitting system instead of through traditional methods (in person, mail or email)	<1%	7.0%	15.0%
	Aggregate health inspection score for restaurants within the Village on a scale of 100	n/a	96.3	95.0
	Percentage of vacant, leasable commercial space within the Village	n/a	TBD	TBD
	Percentage of annual CIP budget that is expended in the budgeted year	96.9%	96.3%	92.0%
	Average resident and business owner satisfaction with Village outreach and management of CIP projects on a scale of one to five (five being highest)	4.6	4.0	4.0
	Infrastructure Management Services (IMS) Village-wide roadway rating exceeding Village goal of 75 out of 100, meaning a vast majority of roadways are in fair or better condition	76.0	76.4	76.4

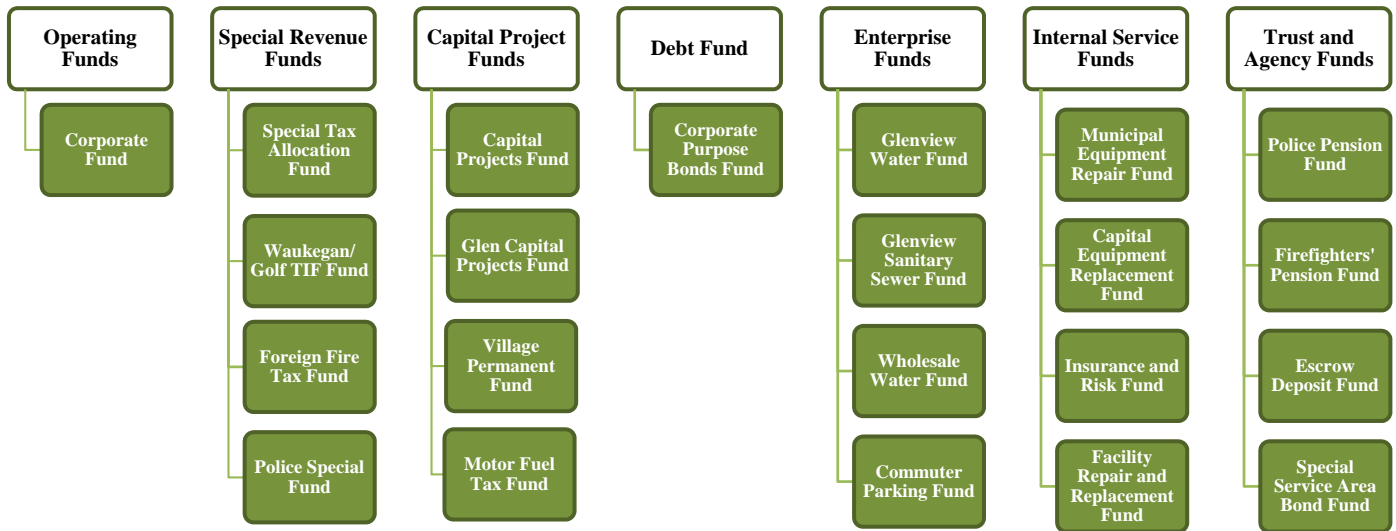
Division	Performance Measure	2015 Actual	2016 Projected	2017 Target
Community Development				
Work Load Indicators	Number of building permits issued	3,358	3,800	3,500
	Number of inspections completed (including code enforcement)	14,072	14,500	13,500
	Total permit value of new construction in the Village	\$120M	\$104M	\$90M
	Number of businesses contacted annually	700	700	700
	Number of Appearance Commission cases processed annually	141	149	140
	Number of Plan Commission cases processed annually	52	54	40
	Number of Zoning Board of Appeals cases processed annually	52	48	45
	Total value of CIP projects awarded	\$27.2M	\$19.5M	\$17.2M

VILLAGE OF GLENVIEW



SUMMARY BY FUND

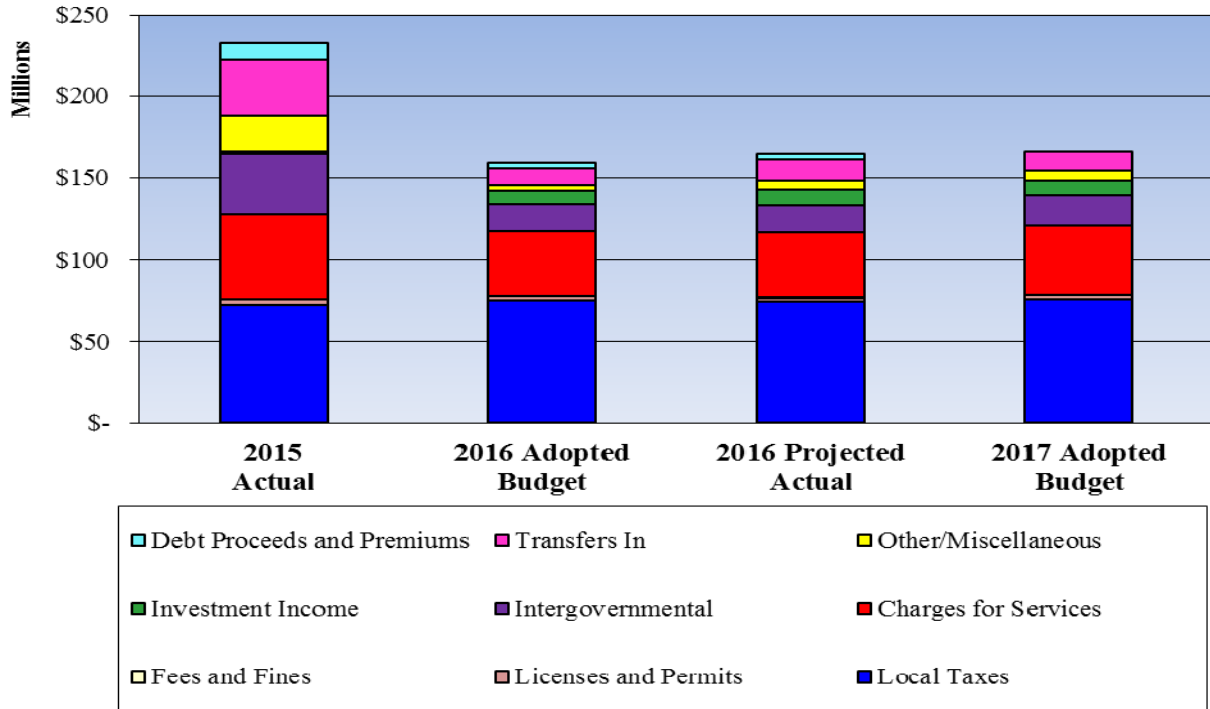
Village of Glenview Fund Structure



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 Debt 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	2015 Actual	2016 Adopted Budget	2016 Projected Actual	2017 Adopted Budget
Local Taxes	\$ 72,311,372	\$ 75,356,245	\$ 74,376,521	\$ 76,051,566
Licenses and Permits	3,574,486	2,440,000	2,522,462	2,607,700
Fees and Fines	164,674	174,377	160,977	162,357
Charges for Services	52,022,548	39,458,317	39,707,151	42,301,564
Intergovernmental	36,375,941	16,359,472	16,399,367	18,411,503
Investment Income	1,704,032	8,588,323	9,716,295	8,668,096
Other/Miscellaneous	22,021,302	2,995,196	5,289,620	6,118,038
Transfers In	34,044,848	10,326,553	12,806,130	11,541,489
Debt Proceeds and Premiums	10,000,000	3,192,588	3,872,432	-
Total	\$ 232,219,202	\$ 158,891,071	\$ 164,850,954	\$ 165,862,313

For Fiscal Year 2017, Village-wide revenues are projected to increase by \$1,011,359 over the 2016 Projection. Local taxes are projected at \$74,376,521 in 2016 and budgeted at \$76,051,566 in 2017, an increase of \$1,675,045; mostly due to increases in corporate fund property taxes of \$304,948 (explained below), sales tax of \$485,489, home rule sales tax of \$243,175 and gas utility tax of \$412,293.

Licenses and permits are projected at \$2,522,462 in 2016 and budgeted at \$2,607,700 in 2017, an increase of \$85,238; mainly due to an increase of \$160,000 in mid-sized permit fees which is offset by decreases in business license fees of \$55,262 and water connection fees and permits of \$19,500.

Charges for Services are projected to increase by \$1,704,467, which includes projected increases in water and sewer charges of \$1,434,287, Glen redevelopment fees of \$194,034, reimbursements of \$40,305 and lease fees of \$35,296.

Intergovernmental Revenues are projected to increase in 2017 by \$2,012,136 from the 2016 Projection. Dispatch revenue is projected to increase by \$1,732,053 in 2017, mainly due to the Village entering into agreements to provide dispatch services with four additional communities beginning in 2017. Local Motor Fuel Tax revenue is projected to increase by \$374,702 over 2016 projections as the Village increased the local motor fuel tax from \$.02 per gallon to \$.04 per gallon beginning January 1, 2017.

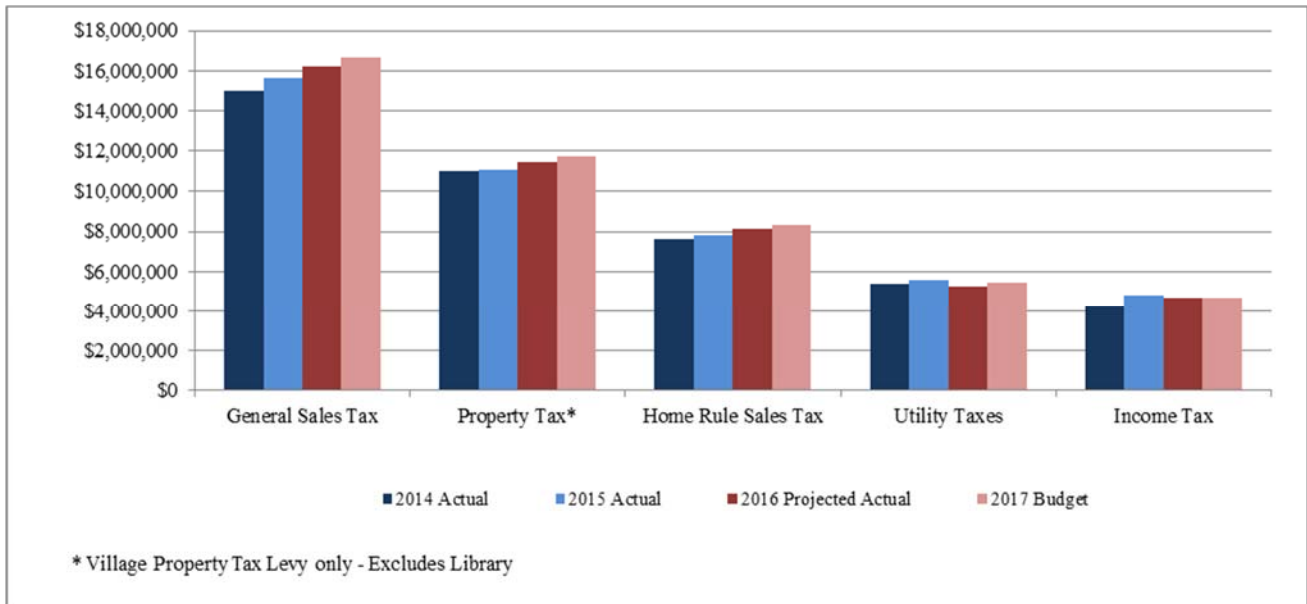
Contributions and Transfers Revenues are budgeted at \$18,545,969 in 2017 compared to the 2016 Projection of \$17,656,022, an increase of \$889,947. The 2017 budget includes new internal service charges of \$814,955 in the Facilities Repair and Replacement Fund to accumulate funds for major repairs and system replacement to facilities.

These increases are offset by decreases in investment income of \$1,048,199 primarily within the Police and Firefighter's Pension Funds as 2016 is projected to realize better returns on investment than what was budgeted and the 2017 budget was set to match the 2016 budget, other revenues of \$3,044,014 as loan proceeds for the automated meter program were received in 2016 and are not budgeted in 2017, and transfers in of \$1,264,641 as various transfers for capital projects and special service areas are not budgeted in 2017.

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 67.8% of the revenue collected in the Corporate Fund. As depicted in the chart below, the 2016 projection and 2017 budget for both sales tax and home rule sales tax shows slight increases over the past two years receipts. State Shared Income Tax is projected to decrease slightly in 2016, but will remain flat for 2017. Property taxes are projected to increase in both 2016 and 2017 as the Village Board voted to increase the property tax by \$300,000 and \$200,000, respectively.

2014 Actual - 2017 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. 2016 General Sales Tax receipts have grown slightly with projections of \$16,182,954 increasing by 3.5% compared to 2015 actuals. The 2017 budget includes anticipated growth of 3.0% from the 2016 projections, bringing the General Sales Tax budget to \$16,668,443.

*** Home Rule Sales Tax**

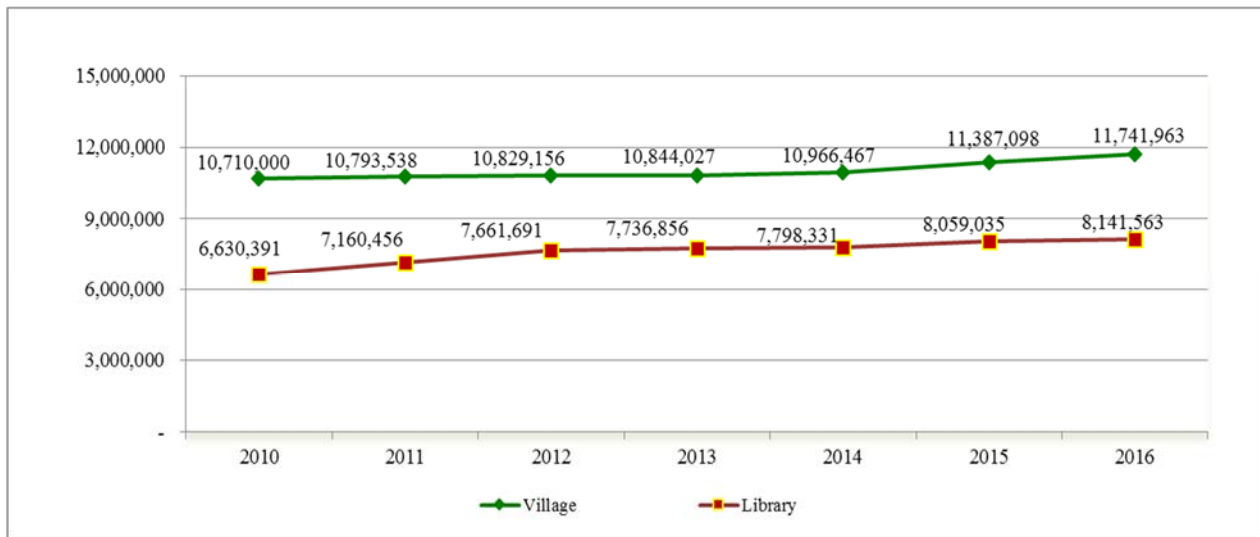
Glenview implemented a Home Rule Sales Tax effective July 2004 at a rate of 0.50%. In December 2007 the Village Board approved a 0.25% increase in the Home Rule Sales Tax rate, bringing the new rate to 0.75% effective July 2008. While the Home Rule Sales Tax does not apply to the sale of vehicles or qualifying food and drugs, like the General Sales Tax, it did show improvement over 2015 with 2016 projections being \$8,105,848. The 2017 budget includes anticipated growth of 3.0% from the 2016 projections, bringing the Home Rule Sales Tax budget to \$8,349,023.

*** Property Taxes**

Property Taxes account for 17.0% of the 2017 Corporate Fund revenue budget. The Village's 2016 property tax levy to be collected in 2017 is \$11,741,963. \$1,762,700 is assigned to pay specific debt obligations while \$7,965,192 is levied to pay for the Village portion of Police, Fire and IMRF pension contributions. This leaves only 17.15% or \$2,014,071 to be applied to Corporate Fund operating expenditures. For the 2016 property tax levy to be collected in 2017, the levy includes the EAV associated with newly annexed, constructed or improved property, which is 1.36% for the 2015 tax year, or \$154,865 and should have the effect of a \$0 increase to current taxpayers on average. The levy also includes an additional \$200,000 which is intended to partially help balance the 2017 budget, more importantly, to assist in the sustainability of a balanced budget in the future years of 2018 and beyond.

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 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 2016 levy for Library operations increased by the same 1.36% used by the Village, an increase of \$83,285, to \$6,207,189. After adding the full debt obligation related to the new building, \$1,934,374, the total Library 2016 tax levy to be collected in 2017 is \$8,141,563.

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 2017 budget of \$2,193,933 is based on the average of the prior two fiscal years and is close to the 2016 projection.

*** 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 2017 budget of \$1,837,313 is a decrease of 10% from the 2016 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)**

Until mid-2016, Glenview imposed a 5.0% tax on gross natural gas sales within the Village. Like the tax on electricity, receipts were directly related to fluctuations in temperatures and population, in

addition to the cost of natural gas. During 2016, the Village Board amended the current tax structure for natural gas consumption to eliminate the Municipal Utility Tax (MUT) and implement a straight Gas Utility Tax (GUT - based on number of therms) for all customers. As such, there is no 2017 budget for a Municipal Utility Tax (see Utility Taxes – Gas Use Tax below).

*** *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. On August 11, 2016, the Village Board amended the agreement with Nicor Gas from a combined Municipal Utility Tax (MUT – based on price) and Gas Utility Tax (GUT – based on number of therms) to a Straight GUT Tax which will stabilize the revenue stream by taking price per therm out of the equation and be more predictable for budgeting purposes. 2016 Gas Use Tax receipts are projected at \$674,166, a 43.8% increase over the budget. The 2017 budget of Straight GUT Tax totals \$1,432,739 which reflects the first full year of a Straight GUT Tax.

*** *Income Tax***

The Village receives a portion of the total State Income Tax receipts on a per-capita basis. 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 2015 including a significant increase in 2015 as there were higher one-time Corporate Capital gains. The 2016 projection of \$4,647,968 is below the 2015 actual by \$184,358 and the 2017 budget remains flat at \$4,647,968 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. 2017 budgeted revenues are \$624,964.

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 2016 MFT revenue is \$1,107,000. 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 2017 budget. On November 3, 2009, the Village passed a local motor fuel tax (LMFT) of \$0.02 per gallon, effective January 1, 2010. On November 15, 2016, the Village amended the LMFT to increase the rate from

\$0.02 per gallon to \$0.04 per gallon. The projection for 2016 LMFT revenue is \$465,298, based on revenue from eleven total gas stations. The 2017 budget for LMFT is \$840,000 due to the 2017 increase in the rate.

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 2015 tax revenue includes \$31,473,213 from current year taxes and \$993,297 in refunds of prior year taxes (net of collections and refunds). The FY 2016 property tax projection is \$31,567,187 for current year taxes and \$750,000 in refunds of prior year taxes (net of collections and refunds); the 2017 budget has estimated property taxes at \$31,074,965.

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 2017 budget assumes a small decrease in water consumption. Water usage in 2016 was slightly higher than expected because precipitation was low and overall temperatures were higher than normal. The 2017 water consumption rate increase is 6.75%; the water quarterly fixed rate is unchanged from 2016. The 2016 sewer consumption rate increase is 2.00%; the sewer quarterly fixed rate is unchanged from 2016. The 2016 revenue projection for Glenview water services is \$12,489,491, with the 2017 budget increasing to \$13,638,485 and total revenue budgeted to be \$14,000,286. The 2016 revenue projection for sewer services is \$2,255,743, the 2017 budget is increasing slightly to \$2,400,737 and total revenue is \$2,550,131.

North Maine Utility Fund

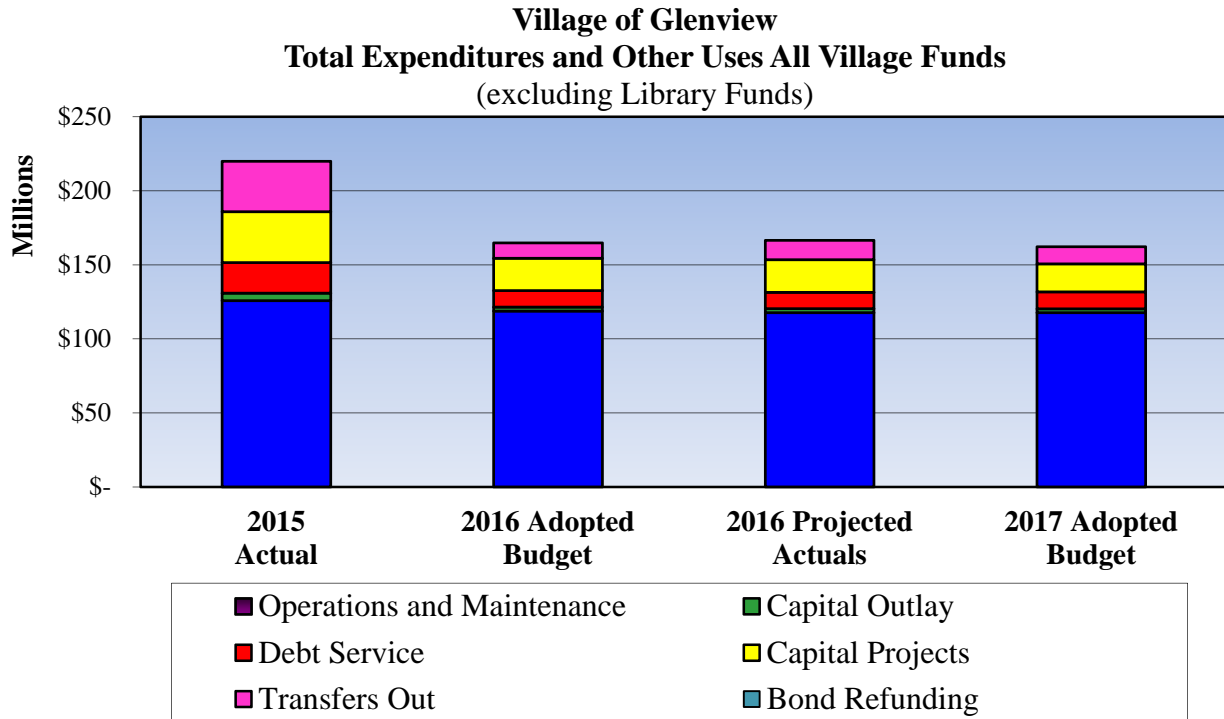
*** Sale of Water and Sewer Services**

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 will close in 2016 in alignment with the final 2007B debt payment.

There is no budget for 2017.

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

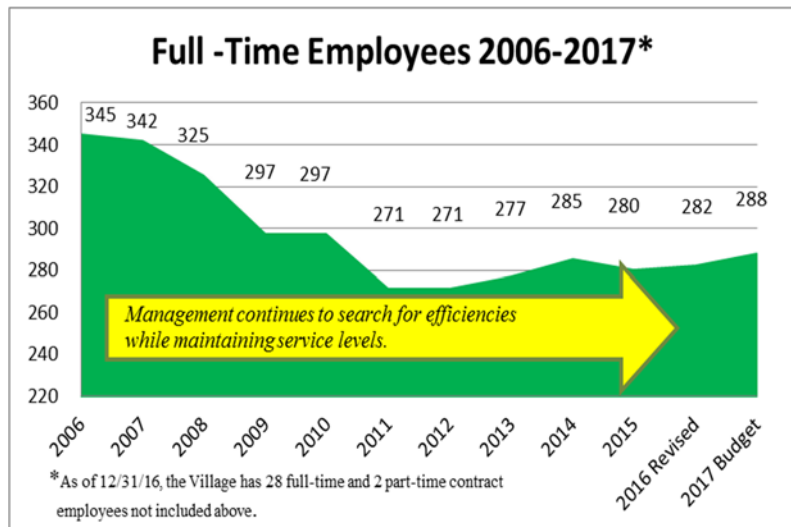
TOTAL VILLAGE Expenditures*	2015 Actual	2016 Adopted Budget	2016 Projected Actuals	2017 Adopted Budget
Operations and Maintenance	\$ 125,775,000	\$ 118,820,668	\$ 117,658,390	\$ 117,738,118
Capital Outlay	5,082,924	2,702,851	2,723,236	2,572,860
Debt Service	20,701,532	11,077,919	11,077,694	11,394,516
Capital Projects	34,360,306	21,873,907	22,038,047	18,929,082
Transfers Out	34,044,848	10,326,553	13,006,130	11,541,489
Bond Refunding	-	-	-	-
Total	\$ 219,964,610	\$ 164,801,898	\$ 166,503,496	\$ 162,176,065

*Note: Excludes depreciation

Operations and Maintenance

The 2016 Operations and Maintenance (O&M) costs are projected to be .98% or \$1,162,278 less than the adopted budget amount of \$118,820,668. The 2017 O&M budget includes an anticipated increase over 2016 projections of .07% or \$79,728 for a total of \$117,738,118.

The 2017 budget includes six more full-time employees than the 2016 final number as the Village will be hiring six additional employees in Joint Dispatch due to new dispatch agreements with four additional communities. Personnel cost for 2017 are anticipated to be 2.69% or \$1,259,242 higher than the 2016 projections, due in part to the previous mentioned additional employees. The \$48,133,266 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 \$51,395,646 in the 2017 budget are \$1,138,787 lower than the 2016 projections. Other professional services are decreasing by \$2,656,542 which includes reductions of \$2,130,399 for the Advanced Metering Infrastructure (AMI) program, \$390,000 for the SCADA System Upgrades and \$95,000 for the Comprehensive Plan that were all completed in 2016. These decreases are offset by various increases. Water purchases are expected to increase \$494,781 in 2017 from the 2016 projection, due in part to an agreement approved in 2016 to supply water to the Village of Golf. For 2017, Make-Whole Payments for The Glen TIF are budgeted at \$300,339 above 2016. Software licensing is budgeted to increase by \$157,215 over the 2016 projection, due in part to additional software required for the new dispatch agreements. An additional \$165,362 is budgeted for Economic Development Agreements in 2017.

The Commodities budget for 2017 is \$4,152,708. This is a reduction of \$1,051,869 from the 2016 projections. For 2017, there is a reduction of \$1,132,189 in supplies related to the AMI project as the project was complete in 2016.

Other Charges and Interfund Charges combine for the remaining \$14,056,498 of O&M expenditures in the 2017 budget. This represents a \$1,011,142 increase over the 2016 projections. Interfund charges make up \$907,780 of this increase; mainly due to the addition of new internal service charges in the amount of \$814,955 in the Facilities Repair and Replacement Fund to accumulate funds for major repairs and system replacement to Village-owned facilities.

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 2017 of \$2,572,860 represent a \$150,376 decrease from 2016 projections.

Debt Service

Debt service payments are based on debt schedules determined at the time of debt issuance. The 2017 budget for debt service totals \$11,394,516, an increase of \$316,822 over 2016 projections.

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 to 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 2016 IMS rating of 76.4 exceeds the goal of 75. The 2017 budgeted amount for road resurfacing and reconstruction is \$5,768,361. The total capital improvements budget is \$17,199,756 and includes core infrastructure, water and sewer utilities, The Glen TIF and facility improvements.

Bond Refunding

There are no expected bond refundings in 2017.

Transfers Out

Corporate Fund to Capital Projects Fund: This transfer is to support the Capital Improvements Program's road resurfacing and improvements.

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.

Transfers Out continued

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 capital projects approved by the Village Board.

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.

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 2017 Transfers between Funds

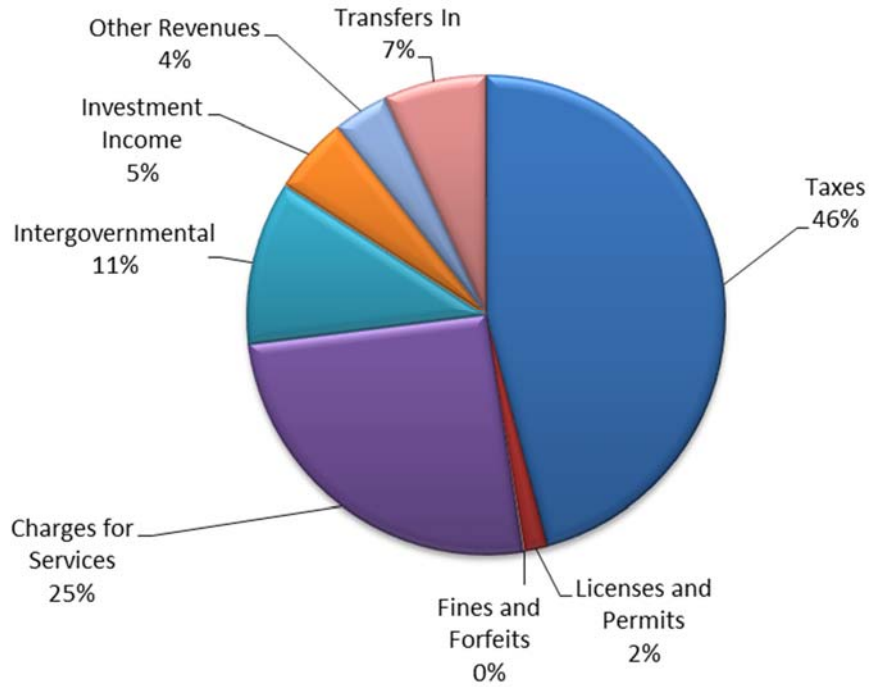
2017 Summary of Transfers In and Out						
Transfers In						
Transfers Out	Corporate Fund	Glen Capital Projects Fund	Capital Projects Fund	Glenview Sewer Fund	Glenview Water Fund	Corporate Purpose Bonds
Corporate Fund			5,000,000			2,187,882
Special Tax Allocation Fund (STAF)	308,798					
Insurance and Risk Fund	403,917					
Escrow Deposit Fund	1,000					
Permanent Fund			2,625,600	61,250		
Wholesale Water Fund	325,000		524,398			
Special Service Areas		2,894		70,644	30,106	

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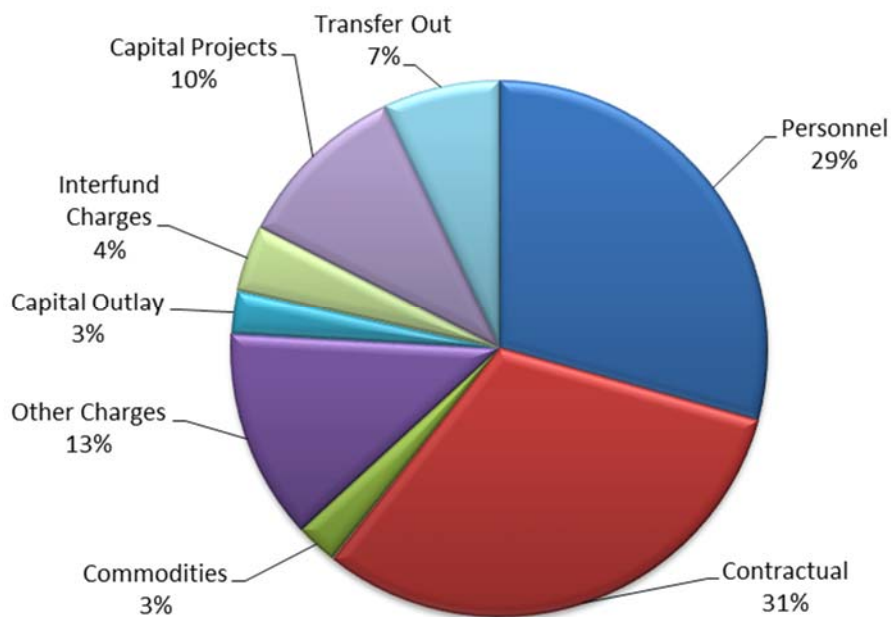
All Funds Summary

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Beginning Fund Balance/ Net Position	\$268,402,715	\$269,735,833	\$269,735,833	\$269,735,833	\$266,039,873
Budgeted Revenues					
Taxes	72,311,372	75,356,245	75,356,245	74,376,521	76,051,566
Licenses and Permits	3,574,486	2,440,000	2,440,000	2,522,462	2,607,700
Fines and Forfeits	164,674	174,377	174,377	160,977	162,357
Charges for Services	52,022,548	39,458,317	39,458,317	39,707,151	42,301,564
Intergovernmental	36,375,941	15,968,647	16,359,472	16,399,367	18,411,503
Investment Income	1,704,032	8,588,323	8,588,323	9,716,295	8,668,096
Other Revenues	32,021,302	6,187,784	6,187,784	9,162,052	6,118,038
Transfers In	34,044,848	10,326,553	10,326,553	12,806,130	11,541,489
Total Revenues	232,219,202	158,500,246	158,891,071	164,850,954	165,862,313
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	47,000,205	46,214,714	46,384,533	46,874,024	48,133,266
Contractual	49,628,850	53,855,288	53,934,939	52,534,433	51,395,646
Commodities	5,651,409	5,213,631	5,365,299	5,204,577	4,152,708
Other Charges	41,389,842	20,486,636	20,225,017	20,356,061	20,776,247
Capital Outlay	24,370,795	4,615,300	4,885,629	4,145,772	4,302,186
Total Operating Expenditures	168,041,100	130,385,569	130,795,417	129,114,867	128,760,053
<i>Other Expenditures</i>					
Interfund Charges	4,766,269	5,801,882	5,787,414	5,652,844	6,560,624
Capital Projects	24,033,867	19,473,572	21,232,989	20,773,072	17,199,756
Transfer Out	34,044,848	10,326,553	10,326,553	13,006,130	11,541,489
Total Other Expenditures	62,844,984	35,602,007	37,346,956	39,432,047	35,301,869
Total Expenditures	230,886,085	165,987,576	168,142,373	168,546,914	164,061,922
Surplus/(Deficit)	1,333,118	(7,487,330)	(9,251,302)	(3,695,960)	1,800,391
Ending Fund Balance/ Net Position	\$269,735,833	\$262,248,503	\$260,484,531	\$266,039,873	\$267,840,264

2017 Sources of Village Funds



2017 Uses of Village Funds



2017 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
Beginning Estimated Fund Balance/ Net Position	\$24,875,578	\$32,501	\$212,110	(\$11,806,902)	\$1,104,586
Budgeted Revenues					
Taxes	43,701,322	-	-	31,074,965	915,582
Licenses and Permits	2,466,000	-	-	-	-
Fines and Forfeits	162,357	-	-	-	-
Charges for Services	4,747,284	-	-	120,221	-
Intergovernmental	16,058,838	-	-	-	-
Investment Income	140,000	155	800	25,000	600
Other Revenues	854,386	-	90,000	180,000	-
Transfers In	1,038,715	-	-	-	-
Total Revenues	69,168,902	155	90,800	31,400,186	916,182
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	33,694,473	-	-	350,303	8,323
Contractual	13,513,361	-	10,830	22,929,680	129,779
Commodities	1,901,565	-	99,170	123,573	-
Other Charges	7,239,189	-	-	8,004,529	701,833
Capital Outlay	1,060,000	32,137	-	-	-
Total Operating Expenditures	57,408,588	32,137	110,000	31,408,085	839,935
<i>Other Expenditures</i>					
Interfund Charges	4,950,942	-	-	17,749	-
Capital Projects	-	-	-	-	-
Transfer Out	7,187,882	-	-	308,798	-
Total Other Expenditures	12,138,824	-	-	326,547	-
Total Expenditures	69,547,412	32,137	110,000	31,734,632	839,935
Surplus/(Deficit)	(378,510)	(31,982)	(19,200)	(334,446)	76,247
Ending Estimated Fund Balance/ Net Position	24,497,068	519	192,910	(12,141,348)	1,180,833
Budgeted Non-Expensed Items					
Debt	-	-	-	-	-
Capitalized Assets	-	-	-	-	-
Total Budgeted Non-Expensed Items	-	-	-	-	-

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
\$34,431,121	\$18,441,473	\$3,329,684	(\$121,767)	\$1,761,260	\$448,881	\$4,139,318
-	-	-	-	-	-	-
125,700	16,000	-	-	-	-	-
-	-	-	-	-	-	-
13,638,465	2,400,737	624,499	-	2,198,389	1,526,112	2,096,256
-	-	-	-	-	-	-
6,015	1,500	465	-	150	10	20,000
200,000	-	-	-	20,000	160,000	80,100
30,106	131,894	-	-	-	-	-
14,000,286	2,550,131	624,964	-	2,218,539	1,686,122	2,196,356
2,431,944	548,877	-	-	99,842	431,098	-
5,211,973	79,596	228,127	-	1,205,885	423,300	-
879,097	43,851	70,741	-	16,650	789,636	228,425
1,641,084	557,956	74,901	-	62,816	5,755	-
42,576	8,000	69,713	-	-	-	1,469,053
10,206,674	1,238,280	443,482	-	1,385,193	1,649,789	1,697,478
1,152,446	235,792	140,592	-	26,770	36,333	-
4,318,086	1,502,451	-	-	849,398	-	-
-	-	-	-	-	-	-
5,470,532	1,738,243	140,592	-	876,168	36,333	-
15,677,206	2,976,523	584,074	-	2,261,361	1,686,122	1,697,478
(1,676,920)	(426,392)	40,890	-	(42,822)	-	498,878
32,754,201	18,015,081	3,370,574	(121,767)	1,718,438	448,881	4,638,196
(\$349,216)	(87,304)	-	-	-	-	-
(\$1,277,488)	(470,652)	-	-	-	-	-
(1,626,704)	(557,956)	-	-	-	-	-

2017 Summary of Estimated Sources and Uses of Funds

	Internal Service Funds		Trust and Agency Funds		
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Police Pension	Fire Fighters' Pension	Escrow Deposit Fund
Beginning Estimated Fund Balance/ Net Assets	\$5,183,961	\$1,544,258	\$72,511,787	\$75,285,841	\$3,782,704
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	7,329,083	1,209,586	2,456,386	3,798,546	-
Intergovernmental	-	-	-	-	-
Investment Income	310,750	10,000	4,200,000	3,900,000	1,000
Other Revenues	-	-	846,858	816,694	-
Transfers In	-	-	-	-	-
Total Revenues	7,639,833	1,219,586	7,503,244	8,515,240	1,000
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	689,285	-	4,098,725	5,780,396	-
Contractual	7,090,905	95,969	138,707	242,534	-
Commodities	-	-	-	-	-
Other Charges	9,000	-	-	-	-
Capital Outlay	-	1,620,707	-	-	-
Total Operating Expenditures	7,789,190	1,716,676	4,237,432	6,022,930	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	403,917	-	-	-	1,000
Total Other Expenditures	403,917	-	-	-	1,000
Total Expenditures	8,193,107	1,716,676	4,237,432	6,022,930	1,000
Surplus/(Deficit)	(553,274)	(497,090)	3,265,812	2,492,310	-
Ending Estimated Fund Balance/ Net Assets	4,630,687	1,047,168	75,777,599	77,778,151	3,782,704
Budgeted Non-Expensed Items					
Debt	-	-	-	-	-
Capitalized Assets	-	-	-	-	-
Total Budgeted Non-Expensed Items	-	-	-	-	-

Continued	Capital Project Funds				Debt Funds
SSA Bond Fund	Capital Projects Fund	Glen Capital Projects Fund	Permanent Fund	Motor Fuel Tax Fund	Corporate Purpose Bonds Fund
\$171,552	(\$1,052,601)	\$822,446	\$29,316,804	\$1,326,803	\$298,475
359,697	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	156,000	-	-
-	412,665	-	-	1,940,000	-
1,000	3,250	760	39,036	5,000	2,605
-	250,000	-	2,620,000	-	-
-	8,149,998	2,894	-	-	2,187,882
360,697	8,815,913	3,654	2,815,036	1,945,000	2,190,487
-	-	-	-	-	-
-	-	-	95,000	-	-
-	-	-	-	-	-
265,431	24,371	-	-	-	2,189,382
-	-	-	-	-	-
265,431	24,371	-	95,000	-	2,189,382
-	-	-	-	-	-
-	9,166,213	273,006	-	1,940,000	-
103,644	-	-	2,686,850	-	-
103,644	9,166,213	273,006	2,686,850	1,940,000	-
369,075	9,190,584	273,006	2,781,850	1,940,000	2,189,382
(8,378)	(374,671)	(269,352)	33,186	5,000	1,105
163,174	(1,427,272)	553,094	29,349,990	1,331,803	299,580
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

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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 67.76% of the 2017 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 2016 is projected to be \$24,875,582 or 37.3% of total Corporate Fund expenditures. The 2017 Unassigned Fund Balance is 35.4% of total Corporate Fund expenditures. The 2017 Corporate Fund budget is a balanced budget with a \$0 operating surplus and a \$378,510 deficit after a planned use of fund balance. During 2017, 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 33.9% at the end of 2018 and 31.7% by the end of 2019. Please find all fund balance policies in the *Budget and Financial Policies* section.

	2014 Actual	2015 Actual	2016 Budget	2016 Projected	2017 Budget	2018 Projected	2019 Projected
Beginning Fund Balance	31,818,821	30,696,862	26,238,873	26,238,873	24,875,582	24,497,072	23,767,442
General Revenues	65,933,404	69,382,221	66,729,289	65,950,779	69,168,902	69,544,294	70,559,567
Capital Lease Revenue		981,452					
Total Revenues	65,933,404	70,363,673	66,729,289	65,950,779	69,168,902	69,544,294	70,559,567
Expenditures-Ongoing	58,590,709	62,135,568	61,729,262	61,724,160	64,168,902	65,023,125	66,648,703
Expenditures-Capital Lease		981,452					
Transfer to CIP	5,114,654	5,292,166	5,000,000	4,944,000	5,000,000	5,000,000	5,000,000
Annual Operating Surplus/(Deficit)	2,228,041	1,954,487	27	(717,381)	-	(478,831)	(1,089,136)
<i>Planned Use of Fund Balance:</i>							
Transfer to CIP - Floodway Buyout		562,476					
Transfer to CIP-Glenview Park	850,000	850,000					
Transfer to CIP-Stormwater Program	2,500,000	5,000,000					
One-Time Expenditures			614,920	645,910	378,510	250,800	
Total Expenditures	67,055,363	74,821,662	67,344,182	67,314,070	69,547,412	70,273,925	71,648,703
Net Surplus/(Deficit)	(1,121,959)	(4,457,989)	(614,893)	(1,363,291)	(378,510)	(729,631)	(1,089,136)
Total Ending Fund Balance	30,696,862	26,238,873	25,623,980	24,875,582	24,497,072	23,767,442	22,678,306
<i>Less: Fund Balance Commitments:</i>							
-Glenview Park Golf Club Stormwater	850,000						
<i>Less: Fund Balance Assignments:</i>							
-Stormwater Projects	5,000,000						
-2015 Budget Amendment - Joint Disp/Sidewalk	364,276						
Unassigned Fund Balance	24,482,586	26,238,873	25,623,980	24,875,582	24,497,072	23,767,442	22,678,306
Fund Balance as a % of Total Expenditures	38.4%	38.9%	38.4%	37.3%	35.4%	33.9%	31.7%

Revenues

The 2017 Budget estimates \$69,168,902 in revenues for the Corporate Fund, an increase of \$3,218,122 or 4.88% over 2016 projections. For 2017, the Property Tax Levy was increased by 1.36% or \$154,865, to correspond with the Village's new EAV reported by the County, plus an additional \$200,000 to partially help balance the budget as well as to assist in the sustainability of a balanced budget in the future years of 2018 and beyond. General Sales Tax and Home Rule Sales Tax receipts combine for a 3.0% increase of \$728,664. Utility Taxes are budgeted to increase by \$204,142 or 3.88% from 2016 projections. This is due in part to an increase in gas utility tax as the Village moved in 2016 to a straight gas utility tax based number of therms used; this increase is offset by a reduction in telecommunication taxes due to declining receipts. The Village Board approved an increase in mid-sized permit fees for 2017 which is predicted to generate an additional \$160,000 in Building Permit revenue. Dispatch revenue for 2017 is budgeted to increase \$1,732,053 over the 2016 projection, mainly due to the fact that the Village entered into dispatch service agreements with four additional communities that will begin in 2017. These agreements include reimbursement for capital expenditures needed to improve and expand existing facilities to accommodate the additional call load and personnel.

Expenditures

The 2017 Budget estimates \$69,547,412 in expenditures for the Corporate Fund, an increase of \$2,233,342 or 3.32% over 2016 projections.

Personnel costs are increasing in 2017 by \$789,623 from 2016 projections mainly due to an additional 6 employees that will be hired during the year as part of dispatch service agreements with four additional communities.

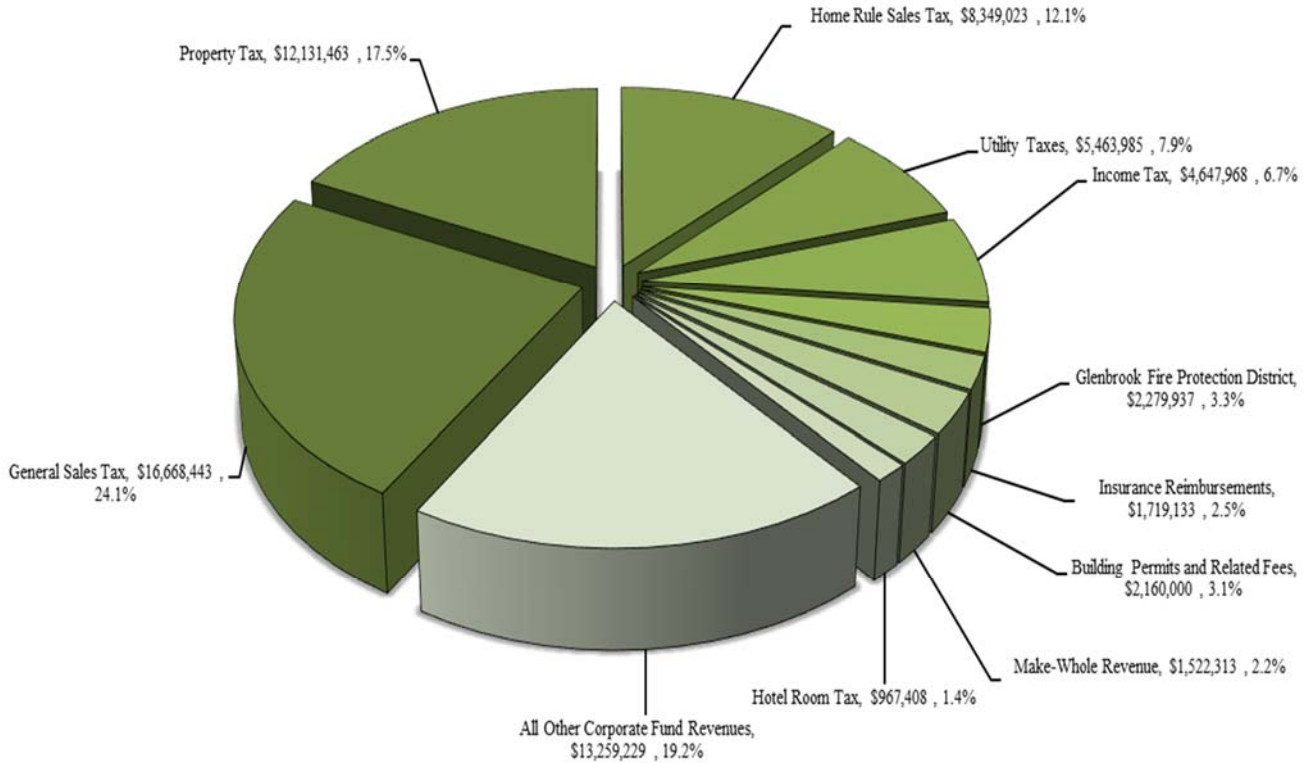
Capital Outlay costs are anticipated to increase by \$777,185 or 274.80%. The 2017 budget includes capital costs needed to improve and expand the Dispatch Center due to the new dispatch service agreements with four additional communities.

Interfund Charges are anticipated to increase by \$295,494, or 6.35% in 2017, which includes new facility repair and replacement charges to accumulate funds for major repairs and system replacements to Village-owned facilities. These charges budgeted in the Corporate Fund will be transferred to the Facility Repair and Replacement Fund, an Internal Service Fund.

Contractual, commodities, other charges and transfers out costs were held relatively level with increases of \$162,101 or 1.21%, \$21,913 or 1.17%, \$113,780 or 1.60% and \$73,247 or 1.03%, respectively.

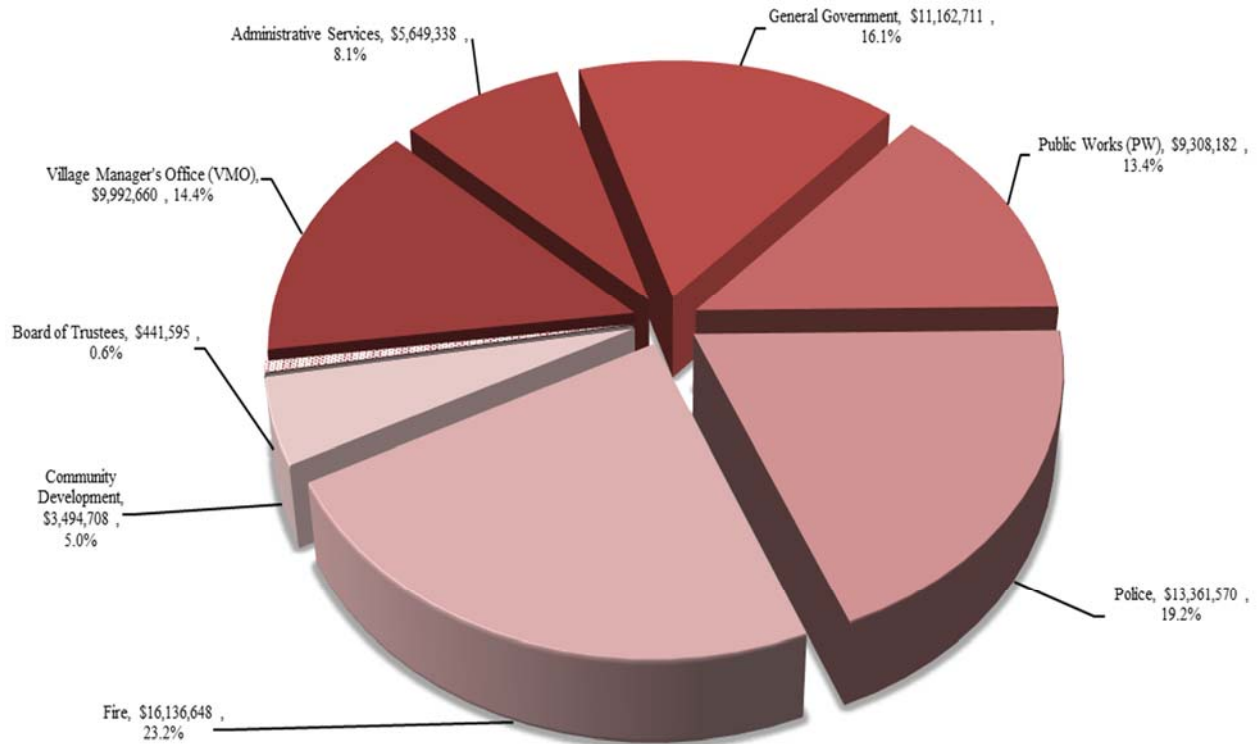
The Corporate Fund year-end fund balance has been and continues to be projected to be within the policy range of 30% to 40% of total expenditures in 2017 and beyond.

Corporate Fund Revenue Summary



	2015 Actual	2016 Adopted Budget	2016 Projected Actual	2017 Adopted Budget	% Change Adopted to Adopted	% of Total
General Sales Tax	\$15,635,705	\$17,071,696	\$16,182,954	\$ 16,668,443	-2.4%	24.1%
Property Tax	11,481,478	11,776,598	11,796,515	12,131,463	3.0%	17.5%
Home Rule Sales Tax	7,821,912	8,152,886	8,105,848	8,349,023	2.4%	12.1%
Utility Taxes	5,580,168	5,703,763	5,259,843	5,463,985	-4.2%	7.9%
Income Tax	4,832,506	4,752,461	4,647,968	4,647,968	-2.2%	6.7%
Glenbrook Fire Protection District	2,192,514	2,322,217	2,342,799	2,279,937	-1.8%	3.3%
Insurance Reimbursements	1,676,958	1,641,250	1,702,112	1,719,133	4.7%	2.5%
Building Permits and Related Fees	2,850,575	2,000,000	2,000,000	2,160,000	8.0%	3.1%
Make-Whole Revenue	1,352,890	1,408,025	1,424,994	1,522,313	8.1%	2.2%
Hotel Room Tax	939,049	926,286	957,830	967,408	4.4%	1.4%
Top 10 Subtotal	54,363,755	55,755,182	54,420,863	55,909,673	0.3%	80.8%
All Other Corporate Fund Revenues	15,999,917	10,974,107	11,529,916	13,259,229	20.8%	19.2%
Total Corporate Fund Revenues	\$70,363,672	\$66,729,289	\$65,950,779	\$ 69,168,902	3.7%	100.0%

Corporate Fund Expenditure Summary



Corporate Fund Departments	2015 Actual	2016 Adopted Budget	2016 Projected Actual	2017 Adopted Budget	% Change Adopted to Adopted	% of Total
Board of Trustees	\$ 379,808	\$ 408,674	\$ 393,428	\$ 441,595	8.1%	0.6%
Village Manager's Office	10,469,799	8,757,796	8,534,271	9,992,660	14.1%	14.4%
Administrative Services	5,565,226	5,483,936	5,515,240	5,649,338	3.0%	8.1%
General Government	16,908,421	10,387,300	10,296,928	11,162,711	7.5%	16.1%
Public Works	9,260,770	9,107,995	8,964,222	9,308,182	2.2%	13.4%
Police	12,568,282	13,235,929	13,458,463	13,361,570	0.9%	19.2%
Fire	15,756,543	16,158,834	16,349,691	16,136,648	-0.1%	23.2%
Community Development	3,912,812	3,803,717	3,801,826	3,494,708	0.0%	5.0%
Total Corporate Fund Expenditures	\$ 74,821,662	\$ 67,344,182	\$ 67,314,070	\$ 69,547,412	3.3%	100.0%

Corporate Fund Summary

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance</i>	\$30,696,859	\$26,238,869	\$26,238,869	\$26,238,869	\$24,875,578
<i>Budgeted Revenues</i>					
Taxes	41,572,623	43,777,729	43,777,729	42,422,990	43,701,322
Licenses and Permits	3,200,474	2,356,000	2,356,000	2,361,262	2,466,000
Fines and Forfeits	164,674	174,377	174,377	160,977	162,357
Charges for Services	4,662,845	4,338,559	4,338,559	4,510,234	4,747,284
Intergovernmental	14,411,708	14,358,484	14,358,484	14,482,053	16,058,838
Investment Income	66,420	64,010	64,010	157,800	140,000
Other Revenues	3,446,618	831,842	831,842	870,675	854,386
Transfers In	2,838,310	828,288	828,288	984,788	1,038,715
<i>Total Revenues</i>	70,363,672	66,729,289	66,729,289	65,950,779	69,168,902
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	33,281,892	32,568,052	32,737,871	32,904,850	33,694,473
Contractual	12,855,264	13,335,310	13,343,417	13,351,260	13,513,361
Commodities	1,915,968	1,881,097	2,061,309	1,879,652	1,901,565
Other Charges	6,403,998	7,353,672	7,092,553	7,125,409	7,239,189
Capital Outlay	2,418,815	275,000	282,815	282,815	1,060,000
<i>Total Operating Expenditures</i>	56,875,936	55,413,131	55,517,965	55,543,986	57,408,588
<i>Other Expenditures</i>					
Interfund Charges	3,971,247	4,648,103	4,633,635	4,655,448	4,950,942
Transfer Out	13,974,478	7,192,582	7,192,582	7,114,635	7,187,882
<i>Total Other Expenditures</i>	17,945,726	11,840,685	11,826,217	11,770,084	12,138,824
<i>Total Expenditures</i>	74,821,662	67,253,816	67,344,182	67,314,070	69,547,412
<i>Surplus/(Deficit)</i>	(4,457,990)	(524,527)	(614,893)	(1,363,291)	(378,510)
<i>Ending Fund Balance</i>	\$26,238,869	\$25,714,342	\$25,623,976	\$24,875,578	\$24,497,068

Corporate Fund Balance Summary by Department and Division

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Beginning Fund Balance/ Net Assets	\$30,696,859	\$26,238,869	\$26,238,869	\$26,238,869	\$24,875,578
Budgeted Revenues					
Taxes	41,572,623	43,777,729	43,777,729	42,422,990	43,701,322
Licenses and Permits	3,200,474	2,356,000	2,356,000	2,361,262	2,466,000
Fines and Forfeits	164,674	174,377	174,377	160,977	162,357
Charges for Services	4,662,845	4,338,559	4,338,559	4,510,234	4,747,284
Intergovernmental	14,411,708	14,358,484	14,358,484	14,482,053	16,058,838
Investment Income	66,420	64,010	64,010	157,800	140,000
Other Revenues	3,446,618	831,842	831,842	870,675	854,386
Transfers In	2,838,310	828,288	828,288	984,788	1,038,715
Total Revenues	70,363,672	66,729,289	66,729,289	65,950,779	69,168,902
Budgeted by Department and Division					
<i>Board of Trustees</i>					
Board of Trustees	49,344	57,920	57,920	55,800	57,070
Special Appropriations	330,464	345,751	350,754	337,628	384,525
<i>General Government</i>	16,908,421	10,939,038	10,386,600	10,296,928	11,162,711
<i>Village Manager's Office</i>					
Administration	1,108,358	784,324	930,955	908,297	796,415
Communications	224,916	229,385	238,535	249,812	267,158
Legal	572,620	584,200	587,200	513,200	522,169
Human Resources Administration	1,721,884	1,897,063	1,974,272	1,977,066	1,858,941
Joint Dispatch	6,842,021	5,012,742	5,026,835	4,885,896	6,547,977
<i>Administrative Services</i>					
Administration	381,915	353,493	390,008	393,440	367,529
Finance	1,363,321	1,145,671	1,140,556	1,133,608	1,138,148
Strategic Services	239,843	215,075	215,075	217,799	203,331
Records	333,750	330,102	363,296	378,775	391,685
GIS and CADD	292,896	297,751	297,751	289,292	296,347
Information Technology	2,458,685	2,625,011	2,625,011	2,668,194	2,830,127
Resolution Center	494,816	441,427	452,239	434,131	422,171
<i>Public Works</i>					
Administration	4,203,970	4,031,254	4,095,172	4,107,909	4,068,214
Facilities Management	1,107,435	1,078,708	1,080,477	1,036,533	1,311,783
Streets and Forestry	3,949,365	3,902,796	3,932,346	3,819,780	3,928,185
<i>Police</i>	12,568,282	13,123,643	13,235,929	13,458,463	13,361,570
<i>Fire</i>	15,756,543	16,199,339	16,159,534	16,349,691	16,136,648
<i>Community Development</i>					
Administration	449,186	361,316	440,781	388,104	234,952
Planning	677,621	656,713	689,521	743,379	618,674
Engineering	837,968	663,616	663,616	640,717	647,484
Capital Projects	241,917	225,256	237,400	263,780	260,464
Inspectional Services	1,706,120	1,752,222	1,772,399	1,765,846	1,733,134
Total Expenditures	74,821,662	67,253,816	67,344,182	67,314,070	69,547,412
Surplus/(Deficit)	(4,457,990)	(524,527)	(614,893)	(1,363,291)	(378,510)
Ending Fund Balance/ Net Assets	\$26,238,869	\$25,714,342	\$25,623,976	\$24,875,578	\$24,497,068

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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 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance</i>	\$32,087	\$33,012	\$33,012	\$33,012	\$32,501
<i>Budgeted Revenues</i>					
Investment Income	216	95	95	186	155
Other Revenues	710	-	-	-	-
<i>Total Revenues</i>	925	95	95	186	155
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Capital Outlay	-	32,834	32,834	697	32,137
<i>Total Operating Expenditures</i>	-	32,834	32,834	697	32,137
<i>Total Expenditures</i>	-	32,834	32,834	697	32,137
<i>Surplus/(Deficit)</i>	925	(32,739)	(32,739)	(511)	(31,982)
<i>Ending Fund Balance</i>	\$33,012	\$273	\$273	\$32,501	\$519

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 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance</i>	\$209,923	\$231,010	\$231,010	\$231,010	\$212,110
<i>Budgeted Revenues</i>					
Investment Income	1,034	800	800	1,100	800
Other Revenues	116,575	83,000	83,000	90,000	90,000
<i>Total Revenues</i>	117,610	83,800	83,800	91,100	90,800
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	11,180	10,830	10,830	10,830	10,830
Commodities	85,342	99,170	99,170	99,170	99,170
<i>Total Operating Expenditures</i>	96,522	110,000	110,000	110,000	110,000
<i>Total Expenditures</i>	96,522	110,000	110,000	110,000	110,000
<i>Surplus/(Deficit)</i>	21,087	(26,200)	(26,200)	(18,900)	(19,200)
<i>Ending Fund Balance</i>	\$231,010	\$204,810	\$204,810	\$212,110	\$192,910

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 distribution of Make-Whole Payments to core jurisdictions whose boundaries are within the TIF. As the TIF District develops, it places increasing demands on local entities such as parks and schools. These entities receive no increase in property tax revenue (until the TIF closes) to cover rising service costs. The Village provides “Make-Whole” Payments (a portion of the new property taxes collected) to the jurisdictions to help cover these costs. 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 2015 tax revenue totaled \$30,479,916. The Fiscal Year 2016 property tax projection is \$30,817,187; the 2017 budget has estimated property taxes at \$31,074,965.

Other Revenues in 2015 were \$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 and road, parkway and facility maintenance. The 2017 Make-Whole Payments are projected to be \$21,980,865.

Other Charges include debt payments of \$17,892,524 in 2015 and a projection of \$7,765,146 for 2016. During 2017, debt payments are budgeted at \$7,774,454.

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 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Beginning Fund Balance	(13,129,251)	(\$11,541,419)	(\$11,541,419)	(\$11,541,419)	(\$11,806,902)
Budgeted Revenues					
Taxes	30,479,916	30,574,651	30,574,651	30,817,187	31,074,965
Charges for Services	24,945	24,945	24,945	74,916	120,221
Intergovernmental	41,356	-	-	120,424	-
Investment Income	130,933	25,000	25,000	73,227	25,000
Other Revenues	10,000,000	180,000	180,000	180,000	180,000
Total Revenues	40,677,150	30,804,596	30,804,596	31,265,754	31,400,186
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	411,752	423,435	423,435	366,043	350,303
Contractual	20,074,483	23,722,652	23,713,477	22,557,662	22,929,680
Commodities	92,845	127,553	136,728	127,578	123,573
Other Charges	18,195,858	7,995,696	7,995,696	7,995,221	8,004,529
Capital Outlay	-	-	-	186,996	-
Total Operating Expenditures	38,774,938	32,269,336	32,269,336	31,233,501	31,408,085
<i>Other Expenditures</i>					
Interfund Charges	20,201	20,449	20,449	20,449	17,749
Transfer Out	294,178	277,288	277,288	277,288	308,798
Total Other Expenditures	314,379	297,737	297,737	297,737	326,547
Total Expenditures	39,089,317	32,567,073	32,567,073	31,531,238	31,734,632
Surplus/(Deficit)	1,587,833	(1,762,477)	(1,762,477)	(265,484)	(334,446)
Ending Fund Balance	(11,541,419)	(\$13,303,896)	(\$13,303,896)	(11,806,902)	(12,141,348)

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, proposed and subsequently built 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 were needed, most of which were 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. As planned, there was no incremental property tax revenue collected in 2014 or 2015. For 2016, property tax revenue is projected at \$859,556. The 2017 budget for property tax revenue is \$915,582.

Expenditures

The 2016 projection includes a funding pledge of \$302,306 for infrastructure as mentioned above. The 2017 budget includes costs for general administration, professional services, debt service and Per Capita Tuition Charges.

Waukegan/Golf TIF Fund Summary

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance</i>	\$912,648	\$737,125	\$737,125	\$737,125	\$1,104,586
<i>Budgeted Revenues</i>					
Taxes	-	732,258	732,258	859,556	915,582
Investment Income	5,934	600	600	4,000	600
<i>Total Revenues</i>	5,934	732,858	732,858	863,556	916,182
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	8,315	8,315	8,188	8,323
Contractual	13,125	113,871	113,871	68,768	129,779
Other Charges	116,833	116,833	116,833	116,833	701,833
Capital Outlay	51,500	247,664	523,762	302,306	-
<i>Total Operating Expenditures</i>	181,458	486,683	762,781	496,095	839,935
<i>Total Expenditures</i>	181,458	486,683	762,781	496,095	839,935
<i>Surplus/(Deficit)</i>	(175,523)	246,175	(29,923)	367,461	76,247
<i>Ending Fund Balance</i>	\$737,125	\$983,300	\$707,202	\$1,104,586	\$1,180,833

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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 includes 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 geographic 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 rate increase from Wilmette will not be known until the fall of 2017, but will be effective January 1, 2017 and billed retroactively.

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 2017 budget assumes a small decrease in water consumption. Water usage in 2016 was slightly higher than expected because precipitation was low and overall temperatures were higher than normal.

Glenview Water Fund

Revenues

The 2017 budget includes \$13,638,465 in estimated revenue from customer billing; total revenue is estimated to be \$14,000,286. The estimated revenues reflect a 0% increase in the quarterly fixed rate and a 6.75% increase in the consumption rate. The quarterly fixed rate varies by meter size.

Meter Size	2016 Quarterly Fixed Charge	2017 Quarterly Fixed Charge
0.625"	\$7.86	\$7.86
0.75"	\$11.80	\$11.80
1.0"	\$19.66	\$19.66
1.5"	\$39.32	\$39.32
2.0"	\$62.92	\$62.92
3.0"	\$125.83	\$125.83
4.0"	\$196.61	\$196.61
6.0"	\$393.23	\$393.23
8.0"	\$629.16	\$629.16

	2016 Consumption Charge/1,000 gals	2017 Consumption Charge/1,000 gals
Incorporated	\$6.06	\$6.47
Unincorporated	\$9.11	\$9.72

*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 2017 budget includes \$15,677,206 in budgeted expenses. The 2017 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 2017 budget includes \$4,318,086 for water infrastructure projects and \$304,430 for facility improvements at the Public Works Administration Building and the Laramie Pump Station as well as facilities studies at the Citizen's Pump Station and the Waukegan Road Elevated Tank. These infrastructure replacement and repair costs represent 29% of the total water budget. The cost of water purchased from the Village of Wilmette represents another 27% of the water fund budget. The 2017 budgeted expenses also include \$240,000 in loan principal payments and \$1,277,488 for depreciation of the system's assets, for a combined 10% of the total water budget.

The remaining 34% of the 2017 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 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$38,510,293	\$36,370,105	\$36,370,105	\$36,370,105	\$34,431,121
<i>Budgeted Revenues</i>					
Licenses and Permits	325,887	76,000	76,000	141,200	125,700
Charges for Services	11,748,453	12,504,991	12,504,991	12,489,491	13,638,465
Intergovernmental	-	-	390,825	-	-
Investment Income	4,602	8,600	8,600	6,015	6,015
Other Revenues	634,686	3,356,588	3,356,588	4,072,432	200,000
Transfers In	314,729	680,106	680,106	680,983	30,106
<i>Total Revenues</i>	13,028,358	16,626,285	17,017,110	17,390,121	14,000,286
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	2,340,829	2,367,703	2,367,703	2,373,592	2,431,944
Contractual	6,317,479	7,417,087	7,435,012	7,404,954	5,211,973
Commodities	2,625,190	1,993,998	1,976,573	1,987,891	879,097
Other Charges	1,315,531	1,741,574	1,741,074	1,773,590	1,641,084
Capital Outlay	10,371	22,670	22,670	7,670	42,576
<i>Total Operating Expenditures</i>	12,609,400	13,543,032	13,543,032	13,547,697	10,206,674
<i>Other Expenditures</i>					
Interfund Charges	493,769	850,168	850,168	729,530	1,152,446
Capital Projects	2,065,376	4,229,784	4,901,583	5,051,878	4,318,086
<i>Total Other Expenditures</i>	2,559,145	5,079,952	5,751,751	5,781,408	5,470,532
<i>Total Expenditures</i>	15,168,545	18,622,984	19,294,783	19,329,106	15,677,206
<i>Surplus/(Deficit)</i>	(2,140,187)	(1,996,699)	(2,277,673)	(1,938,984)	(1,676,920)
<i>Ending Fund Balance/ Net Position</i>	\$36,370,105	\$34,373,406	\$34,092,432	\$34,431,121	\$32,754,201

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 2017.

	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Original	Revised	Projected	Budget
Beginning Cash and Investments	3,017,558	2,670,189	2,670,189	2,670,189	2,008,693
Cash Receipts					
Receipts from Users	12,535,719	12,744,991	13,135,816	12,830,691	13,964,165
Investment Income	4,642	8,600	8,600	6,015	6,015
Note Proceeds	3,003,592	3,192,588	3,192,588	3,872,432	-
Transfer In	285,602	680,106	680,106	680,983	30,106
Total Cash Receipts	15,829,555	16,626,285	17,017,110	17,390,121	14,000,286
Non-Capital Cash Outlays					
Operating Expenses	13,174,745	12,809,640	12,809,640	12,630,804	10,081,632
Interest Expense	25,669	13,335	13,335	13,335	-
Principal Payments	344,400	355,600	355,600	355,600	-
Change in Investments	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Non-Capital Cash Outlays	13,544,814	13,178,575	13,178,575	12,999,739	10,081,632
Subtotal Net Change in Cash	2,284,741	3,447,710	3,838,535	4,390,382	3,918,654
Capital Cash Expenses					
Capital	2,632,110	4,229,784	4,901,583	5,051,878	4,318,086
Total Capital Cash Outlays	2,632,110	4,229,784	4,901,583	5,051,878	4,318,086
Total Net Change in Cash	(347,369)	(782,074)	(1,063,048)	(661,496)	(399,432)
Ending Cash and Investments	2,670,189	1,888,115	1,607,141	2,008,693	1,609,261

Glenview Sanitary Sewer Fund

Revenues

The 2017 budget includes \$2,400,737 in estimated revenue from customer billing, total revenue is estimated to be \$2,550,131. The Village Permanent Fund is funding \$61,250 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	2016 Quarterly Fixed Charge	2017 Quarterly Fixed Charge
0.625"	\$7.35	\$7.35
0.75"	\$11.03	\$11.03
1.0"	\$18.38	\$18.38
1.5"	\$36.75	\$36.75
2.0"	\$58.80	\$58.80
3.0"	\$117.60	\$117.60
4.0"	\$183.75	\$183.75
6.0"	\$367.50	\$367.50
8.0"	\$588.00	\$588.00

	2016	2017
Charge/1,000 gals	\$1.32	\$1.35
Sewer Only Charge	\$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 2017 budget includes \$2,976,523 in budgeted expenses. The 2017 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 2017 budget includes a capital projects investment of \$1,502,451. Also included in the capital projects budget is \$61,250 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 50% of the budget. The budget also includes \$60,000 in loan principal payments and \$470,652 for depreciation of the system's assets, for a combined 18% of the total sewer budget.

The remaining 32% of the 2017 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 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$18,738,224	\$19,315,458	\$19,315,458	\$19,315,458	\$18,441,473
<i>Budgeted Revenues</i>					
Licenses and Permits	47,976	8,000	8,000	20,000	16,000
Charges for Services	2,248,484	2,255,743	2,255,743	2,255,743	2,400,737
Investment Income	708	3,500	3,500	1,500	1,500
Other Revenues	166,000	-	-	-	-
Transfers In	150,275	130,644	130,644	72,195	131,894
<i>Total Revenues</i>	2,613,442	2,397,887	2,397,887	2,349,438	2,550,131
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	521,267	557,147	557,147	522,942	548,877
Contractual	84,389	58,931	56,531	61,886	79,596
Commodities	37,151	48,053	50,453	47,220	43,851
Other Charges	487,901	743,686	743,686	788,970	557,956
Capital Outlay	1,877	-	-	-	8,000
<i>Total Operating Expenditures</i>	1,132,586	1,407,817	1,407,817	1,421,018	1,238,280
<i>Other Expenditures</i>					
Interfund Charges	129,254	213,564	213,564	182,287	235,792
Capital Projects	774,368	1,562,452	1,632,339	1,620,118	1,502,451
<i>Total Other Expenditures</i>	903,622	1,776,016	1,845,903	1,802,405	1,738,243
<i>Total Expenditures</i>	2,036,208	3,183,833	3,253,720	3,223,423	2,976,523
<i>Surplus/(Deficit)</i>	577,234	(785,946)	(855,833)	(873,985)	(426,392)
<i>Ending Fund Balance/ Net Position</i>	\$19,315,458	\$18,529,512	\$18,459,625	\$18,441,473	\$18,015,081

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 2017.

	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017
	Actual	Original	Revised	Projected	Budget
Beginning Cash and Investments	1,364,384	1,035,253	1,035,253	1,035,253	631,920
Cash Receipts					
Receipts from Users	2,507,455	2,263,743	2,263,743	2,275,743	2,416,737
Investment Income	707	3,500	3,500	1,500	1,500
Transfer In	79,974	130,644	130,644	72,195	131,894
Total Cash Receipts	2,588,136	2,397,887	2,397,887	2,349,438	2,550,131
Non-Capital Cash Outlays					
Operating Expenses	1,773,298	877,915	877,915	814,555	916,116
Interest Expense	20,168	10,477	10,477	20,477	27,304
Principal Payments	270,600	279,400	279,400	297,622	60,000
Change in Investments	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Non-Capital Cash Outlays	2,064,066	1,167,792	1,167,792	1,132,653	1,003,420
Subtotal Net Change in Cash	524,070	1,230,095	1,230,095	1,216,785	1,546,711
Capital Cash Expenses					
Capital	853,201	1,562,452	1,632,339	1,620,118	1,502,451
Total Capital Cash Outlays	853,201	1,562,452	1,632,339	1,620,118	1,502,451
Total Net Change in Cash	(329,131)	(332,357)	(402,244)	(403,333)	44,260
Ending Cash and Investments	1,035,253	702,896	633,009	631,920	676,180

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 53% of all expenses within the fund. The 2017 budgeted revenues are \$2,218,539 and budgeted expenses are \$2,261,361, 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 2017. This cash analysis differs from the fund balance statement by separating cash from the net assets.

	FY 2015 Actual	FY 2016 Original	FY 2016 Revised	FY 2016 Projected	FY 2017 Budget
Beginning Cash and Investments	596,816	638,760	638,760	638,760	678,090
Cash Receipts					
Receipts from Users	1,996,731	2,029,512	2,029,512	2,058,071	2,218,389
Investment Income	545	1,000	1,000	120	150
Transfer In	-	-	-	-	-
Total Cash Receipts	1,997,276	2,030,512	2,030,512	2,058,191	2,218,539
Non-Capital Cash Outlays					
Operating Expenses	1,161,037	1,185,578	1,185,578	1,203,236	1,349,147
Change in Investments	-	-	-	-	-
Transfer Out	794,295	809,124	809,124	815,624	849,398
Total Non-Capital Cash Outlays	1,955,332	1,994,702	1,994,702	2,018,860	2,198,545
Subtotal Net Change in Cash	41,944	35,810	35,810	39,330	19,994
Capital Cash Expenses					
Capital	-	-	-	-	-
Total Capital Cash Outlays	-	-	-	-	-
Total Net Change in Cash	41,944	35,810	35,810	39,330	19,994
Ending Cash and Investments	638,760	674,570	674,570	678,090	698,084

Wholesale Water Fund Summary

	Fiscal Year 2015	Fiscal Year 2016			Fiscal Year 2017
	Actual	Original Budget	Revised Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$1,817,558	\$1,784,746	\$1,784,746	\$1,784,746	\$1,761,260
<i>Budgeted Revenues</i>					
Charges for Services	1,996,831	2,029,512	2,029,512	2,058,071	2,198,389
Investment Income	156	1,000	1,000	120	150
Other Revenues	-	-	-	-	20,000
<i>Total Revenues</i>	1,996,987	2,030,512	2,030,512	2,058,191	2,218,539
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	88,413	72,066	72,066	95,391	99,842
Contractual	1,049,475	1,069,423	1,069,423	1,068,224	1,205,885
Commodities	10,106	16,650	16,650	16,650	16,650
Other Charges	62,816	62,816	62,816	62,816	62,816
<i>Total Operating Expenditures</i>	1,210,811	1,220,955	1,220,955	1,243,081	1,385,193
<i>Other Expenditures</i>					
Interfund Charges	24,693	27,439	27,439	22,971	26,770
Transfer Out	794,295	809,124	809,124	815,624	849,398
<i>Total Other Expenditures</i>	818,988	836,563	836,563	838,595	876,168
<i>Total Expenditures</i>	2,029,799	2,057,518	2,057,518	2,081,676	2,261,361
<i>Surplus/(Deficit)</i>	(32,812)	(27,006)	(27,006)	(23,486)	(42,822)
<i>Ending Fund Balance/ Net Position</i>	\$1,784,746	\$1,757,740	\$1,757,740	\$1,761,260	\$1,718,438

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 for 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 is 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 and the long term capital improvements of the building structures and general maintenance. The 2017 expense budget is \$584,074 and estimated revenues are \$624,964.

Cash Analysis

The following cash flow displays a positive cash balance at the end of 2017. This cash analysis differs from the fund balance statement by separating cash from the net assets.

	FY 2015 Actual	FY 2016 Original	FY 2016 Revised	FY 2016 Projected	FY 2017 Budget
Beginning Cash and Investments	990,551	1,170,179	1,170,179	1,170,179	1,176,404
Cash Receipts					
Receipts from Users	619,764	611,021	611,021	636,674	624,499
Investment Income	658	750	750	465	465
Transfer In	-	-	-	-	-
Total Cash Receipts	620,422	611,771	611,771	637,139	624,964
Non-Capital Cash Outlays					
Operating Expenses	372,625	316,189	316,189	316,914	440,460
Change in Investments	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Non-Capital Cash Outlays	372,625	316,189	316,189	316,914	440,460
Subtotal Net Change in Cash	247,797	295,582	295,582	320,225	184,504
Capital Cash Expenses					
Capital	68,169	510,000	510,000	314,000	69,713
Total Capital Cash Outlays	68,169	510,000	510,000	314,000	69,713
Total Net Change in Cash	179,628	(214,418)	(214,418)	6,225	114,791
Ending Cash and Investments	1,170,179	955,761	955,761	1,176,404	1,291,195

Commuter Parking Fund Summary

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$3,202,746	\$3,398,359	\$3,398,359	\$3,398,359	\$3,329,684
<i>Budgeted Revenues</i>					
Charges for Services	619,764	611,021	611,021	636,674	624,499
Investment Income	379	750	750	465	465
<i>Total Revenues</i>	620,143	611,771	611,771	637,139	624,964
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	241,567	239,740	240,434	241,159	228,127
Commodities	48,873	70,741	70,047	70,047	70,741
Other Charges	74,900	67,585	67,585	74,900	74,901
Capital Outlay	24,899	510,000	510,000	314,000	69,713
<i>Total Operating Expenditures</i>	390,239	888,066	888,066	700,106	443,482
<i>Other Expenditures</i>					
Interfund Charges	34,291	5,708	5,708	5,708	140,592
<i>Total Other Expenditures</i>	34,291	5,708	5,708	5,708	140,592
<i>Total Expenditures</i>	424,530	893,774	893,774	705,814	584,074
<i>Surplus/(Deficit)</i>	195,613	(282,003)	(282,003)	(68,675)	40,890
<i>Ending Fund Balance/ Net Position</i>	\$3,398,359	\$3,116,356	\$3,116,356	\$3,329,684	\$3,370,574

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 at the end of 2016 in alignment with the final 2007B debt payment.

Revenues and Expenses

As the North Maine Fund will be closed at the end of 2016, there is no budget in 2017 for the North Maine Fund.

North Maine Water and Sewer Fund Summary

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$7,816,022	\$826,861	\$826,861	\$826,861	\$0
<i>Budgeted Revenues</i>					
Licenses and Permits	150	-	-	-	-
Charges for Services	2,518,296	-	-	-	-
Investment Income	9,249	1,700	1,700	820	-
Other Revenues	15,970,447	-	-	-	-
<i>Total Revenues</i>	18,498,142	1,700	1,700	820	-
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	303,714	-	-	-	-
Contractual	2,054,357	134,700	134,700	12,448	-
Commodities	35,562	-	-	-	-
Other Charges	12,459,969	137,000	137,000	15,233	-
<i>Total Operating Expenditures</i>	14,853,601	271,700	271,700	27,681	-
<i>Other Expenditures</i>					
Interfund Charges	61,524	-	-	-	-
Transfer Out	10,572,178	650,000	650,000	800,000	-
<i>Total Other Expenditures</i>	10,633,702	650,000	650,000	800,000	-
<i>Total Expenditures</i>	25,487,304	921,700	921,700	827,681	-
<i>Surplus/(Deficit)</i>	(6,989,161)	(920,000)	(920,000)	(826,861)	-
<i>Ending Fund Balance/ Net Position</i>	\$826,861	(\$93,139)	(\$93,139)	\$0	\$0

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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 per gallon has decreased in each of the last three years:

Fuel Expenditures					
Year	Total billing by Fleet Services	Fuel (Wholesale)	Percentage of total	Total gallons billed	Average price per gallon (Wholesale)
2013	\$1,442,629	\$527,997	36.60%	163,860.60	\$3.22
2014	\$1,383,105	\$491,762	35.55%	159,036.90	\$3.09
2015	\$1,462,999	\$333,998	22.83%	151,138.71	\$2.21
2016	\$1,290,325	\$250,960	19.45%	149,623.50	\$1.68

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 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$471,208	\$455,577	\$455,577	\$455,577	\$448,881
<i>Budgeted Revenues</i>					
Charges for Services	1,399,708	1,527,595	1,527,595	1,527,595	1,526,112
Investment Income	14	410	410	410	10
Other Revenues	120,164	155,000	155,000	155,000	160,000
<i>Total Revenues</i>	1,519,887	1,683,005	1,683,005	1,683,005	1,686,122
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	465,145	426,092	426,092	432,788	431,098
Contractual	444,541	423,300	445,300	423,300	423,300
Commodities	588,307	791,407	769,407	791,407	789,636
Other Charges	6,237	5,755	5,755	5,755	5,755
<i>Total Operating Expenditures</i>	1,504,229	1,646,554	1,646,554	1,653,250	1,649,789
<i>Other Expenditures</i>					
Interfund Charges	31,289	36,451	36,451	36,451	36,333
<i>Total Other Expenditures</i>	31,289	36,451	36,451	36,451	36,333
<i>Total Expenditures</i>	1,535,518	1,683,005	1,683,005	1,689,701	1,686,122
<i>Surplus/(Deficit)</i>	(15,632)	0	0	(6,696)	0
<i>Ending Fund Balance/ Net Position</i>	\$455,577	\$455,577	\$455,577	\$448,881	\$448,881

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 2017 Budget appropriates \$1,697,478 for the replacement of assets, including IT electronic equipment and work station components, four police squad cars, seven public works trucks, an excavator and a heavy duty pressure washer.

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.

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. The 2017 Budget calculated Charges for Services to the operating departments using the 40% of accumulated reserves as the fund balance target.

Capital Equipment Replacement Fund Summary

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$4,823,375	\$4,444,248	\$4,444,248	\$4,444,248	\$4,139,318
<i>Budgeted Revenues</i>					
Charges for Services	1,603,995	2,139,664	2,139,664	2,139,664	2,096,256
Investment Income	18,664	17,000	17,000	20,000	20,000
Other Revenues	35,529	94,100	94,100	87,000	80,100
<i>Total Revenues</i>	1,658,188	2,250,764	2,250,764	2,246,664	2,196,356
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Commodities	209,776	184,962	184,962	184,962	228,425
Capital Outlay	1,827,539	2,366,632	2,366,632	2,366,632	1,469,053
<i>Total Operating Expenditures</i>	2,037,314	2,551,594	2,551,594	2,551,594	1,697,478
<i>Total Expenditures</i>	2,037,314	2,551,594	2,551,594	2,551,594	1,697,478
<i>Surplus/(Deficit)</i>	(379,127)	(300,830)	(300,830)	(304,930)	498,878
<i>Ending Fund Balance/ Net Position</i>	\$4,444,248	\$4,143,418	\$4,143,418	\$4,139,318	\$4,638,196

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 is Charges for Services received from operating departments, 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. The chart below illustrates the percentage of employee contributions to their health insurance plan. Employee contributions have remained constant from 2015 to 2017.

	Non Union and Non-Sworn	Non Union and Sworn	Dispatch Union	Fire Union	Police Union	PW Union
<i>2017 Health Insurance Employee Contributions</i>						
HMO Blue Advantage	12%	16%	16%	12%	16%	12%
HMO Illinois	14%	16%	16%	14%	16%	14%
PPO	18%	20%	19%	18%	20%	18%
<i>2016 Health Insurance Employee Contributions</i>						
HMO Blue Advantage	12%	16%	16%	12%	16%	12%
HMO Illinois	14%	16%	16%	14%	16%	14%
PPO	18%	20%	19%	18%	20%	18%
<i>2015 Health Insurance Employee Contributions</i>						
HMO Blue Advantage	12%	16%	16%	12%	16%	12%
HMO Illinois	14%	16%	16%	14%	16%	14%
PPO	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 2017 budgeted adjustment is a debit to expense in the amount of \$140,498. The health 2017 insurance premiums are \$5,565,763, which is 68% of the budgeted expenditures. The 2017 premiums are budgeted to increase over the 2016 projection by 2.5%, mainly due to a net increase in premium costs.

Insurance and Risk Fund Summary

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$5,358,943	\$5,692,577	\$5,692,577	\$5,692,577	\$5,183,961
<i>Budgeted Revenues</i>					
Charges for Services	7,290,563	7,077,080	7,077,080	7,091,263	7,329,083
Investment Income	340,440	310,750	310,750	310,750	310,750
<i>Total Revenues</i>	7,631,002	7,387,830	7,387,830	7,402,013	7,639,833
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	594,015	587,904	587,904	608,563	689,285
Contractual	6,018,680	6,936,374	6,936,374	6,896,499	7,090,905
Other Charges	2,133	6,500	6,500	9,000	9,000
<i>Total Operating Expenditures</i>	6,614,828	7,530,778	7,530,778	7,514,062	7,789,190
<i>Other Expenditures</i>					
Transfer Out	682,540	250,000	250,000	396,567	403,917
<i>Total Other Expenditures</i>	682,540	250,000	250,000	396,567	403,917
<i>Total Expenditures</i>	7,297,368	7,780,778	7,780,778	7,910,629	8,193,107
<i>Surplus/(Deficit)</i>	333,634	(392,948)	(392,948)	(508,616)	(553,274)
<i>Ending Fund Balance/ Net Position</i>	\$5,692,577	\$5,299,629	\$5,299,629	\$5,183,961	\$4,630,687

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 Village building components. The original fund balance was the result of a one-time transfer from the Capital Equipment Replacement Fund (CERF). In 2016, the Village Board of Trustees reviewed and approved methodology similar to CERF to accumulate funds annually for major repairs and system replacements to Village-owned facilities.

Revenues

Beginning in 2017, annual department Charges for Services will be calculated based on the accumulated reserve needs per asset. The accumulated reserve needs are based on the determined life of an asset and replacement value. Charges for Services are budgeted by department. FRRF Charges for Services will be expensed in the department operating budget and recorded as revenue in FRRF. Assets begin to receive a FRRF contribution in the year subsequent to purchase. Once an asset is fully funded, no additional charges for service will be expensed. For the purposes of this methodology, “fully funded” shall mean that the Accumulated Reserve balance is equal to or greater than the asset’s replacement cost.

Expenditures

Expenditures are solely for the repair or replacement of existing Village facilities. The 2017 budget appropriates \$1,716,676 to be spent on capital facility improvements. This budget includes a remodeling of the Public Works Administration Building offices, a new air conditioner, light fixtures and door at the Public Works Garage and a new roof, fencing, concrete, electrical upgrades and rest room renovations at Fire Station 8.

Fund Balance

FRRF is to maintain a fund balance target of 35% of accumulated reserves according to the replacement schedule; this amount has been determined to be sufficient to meet the Village’s annual building component repair and replacement needs. The 2017 Budget calculated Charges for Services to the operating departments using the 35% of accumulated reserves as the fund balance target.

Facility Repair and Replacement Fund Summary

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$2,307,454	\$1,903,943	\$1,903,943	\$1,903,943	\$1,544,258
<i>Budgeted Revenues</i>					
Charges for Services	104,772	338,275	338,275	181,892	1,209,586
Investment Income	2,286	10,000	10,000	10,000	10,000
Other Revenues	-	-	-	4,701	-
Transfers In	9,425	-	-	146,567	-
<i>Total Revenues</i>	116,483	348,275	348,275	343,160	1,219,586
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	113,651	-	42,500	81,860	95,969
Commodities	654	-	-	-	-
Capital Outlay	218,116	1,160,500	1,146,917	620,984	1,620,707
<i>Total Operating Expenditures</i>	332,421	1,160,500	1,189,416	702,845	1,716,676
<i>Other Expenditures</i>					
Transfer Out	187,573	-	-	-	-
<i>Total Other Expenditures</i>	187,573	-	-	-	-
<i>Total Expenditures</i>	519,994	1,160,500	1,189,416	702,845	1,716,676
<i>Surplus/(Deficit)</i>	(403,511)	(812,225)	(841,141)	(359,685)	(497,090)
<i>Ending Fund Balance/ Net Position</i>	\$1,903,943	\$1,091,718	\$1,062,801	\$1,544,258	\$1,047,168

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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 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$64,203,612	\$68,756,534	\$68,756,534	\$68,756,534	\$72,511,787
<i>Budgeted Revenues</i>					
Charges for Services	7,494,545	2,480,695	2,480,695	2,491,426	2,456,386
Investment Income	64,388	4,200,000	4,200,000	4,622,143	4,200,000
Other Revenues	777,705	727,033	727,033	701,523	846,858
Total Revenues	8,336,638	7,407,728	7,407,728	7,815,091	7,503,244
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	3,665,232	3,733,548	3,733,548	3,949,740	4,098,725
Contractual	118,485	132,715	132,715	110,098	138,707
Total Operating Expenditures	3,783,716	3,866,263	3,866,263	4,059,838	4,237,432
Total Expenditures	3,783,716	3,866,263	3,866,263	4,059,838	4,237,432
<i>Surplus/(Deficit)</i>	4,552,922	3,541,465	3,541,465	3,755,253	3,265,812
<i>Ending Fund Balance/ Net Position</i>					
	\$68,756,534	\$72,297,999	\$72,297,999	\$72,511,787	\$75,777,599

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 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$65,326,017	\$71,792,553	\$71,792,553	\$71,792,553	\$75,285,841
<i>Budgeted Revenues</i>					
Charges for Services	10,309,348	3,974,237	3,974,237	4,094,183	3,798,546
Investment Income	944,720	3,900,000	3,900,000	4,450,102	3,900,000
Other Revenues	750,195	760,221	760,221	781,414	816,694
<i>Total Revenues</i>	12,004,263	8,634,458	8,634,458	9,325,698	8,515,240
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	5,327,947	5,470,452	5,470,452	5,611,926	5,780,396
Contractual	209,779	260,355	260,355	220,485	242,534
<i>Total Operating Expenditures</i>	5,537,726	5,730,807	5,730,807	5,832,411	6,022,930
<i>Total Expenditures</i>	5,537,726	5,730,807	5,730,807	5,832,411	6,022,930
<i>Surplus/(Deficit)</i>	6,466,537	2,903,651	2,903,651	3,493,288	2,492,310
<i>Ending Fund Balance/ Net Position</i>	\$71,792,553	\$74,696,204	\$74,696,204	\$75,285,841	\$77,778,151

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.

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$3,767,049	\$3,777,050	\$3,777,050	\$3,777,050	\$3,782,704
<i>Budgeted Revenues</i>					
Investment Income	14,992	1,000	1,000	6,654	1,000
Total Revenues	14,992	1,000	1,000	6,654	1,000
<i>Budgeted Expenditures</i>					
<i>Other Expenditures</i>					
Transfer Out	4,991	1,000	1,000	1,000	1,000
Total Other Expenditures	4,991	1,000	1,000	1,000	1,000
Total Expenditures	4,991	1,000	1,000	1,000	1,000
Surplus/(Deficit)	10,000	0	0	5,654	0
Ending Fund Balance/ Net Position	\$3,777,050	\$3,777,050	\$3,777,050	\$3,782,704	\$3,782,704

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 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$151,463	\$169,999	\$169,999	\$169,999	\$171,552
<i>Budgeted Revenues</i>					
Taxes	258,833	271,607	271,607	276,788	359,697
Investment Income	2,061	600	600	1,808	1,000
<i>Total Revenues</i>	260,894	272,207	272,207	278,596	360,697
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Other Charges	32,763	37,316	37,316	37,316	265,431
<i>Total Operating Expenditures</i>	32,763	37,316	37,316	37,316	265,431
<i>Other Expenditures</i>					
Transfer Out	209,594	235,855	235,855	239,727	103,644
<i>Total Other Expenditures</i>	209,594	235,855	235,855	239,727	103,644
<i>Total Expenditures</i>	242,357	273,171	273,171	277,043	369,075
<i>Surplus/(Deficit)</i>	18,537	(964)	(964)	1,553	(8,378)
<i>Ending Fund Balance/ Net Position</i>	\$169,999	\$169,035	\$169,035	\$171,552	\$163,174

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 \$9,190,584 in expenditures for 2017 projects. These projects are primarily road reconstruction and related underground infrastructure improvements, road resurfacing and storm water projects.

Glen Capital Projects Fund: The Tax Increment Financing District supports the Glen Capital Projects Fund, which has \$273,006 in expenditures for 2017.

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 2017 Budget includes expenditures in the form of Transfers Out to the Capital Projects Fund for \$2,625,600 and to the Glenview Sanitary Sewer Fund for \$61,250.

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 initially approved by the Village Board in 2010 at a rate of \$0.02 per gallon. During the 2017 budget process, the Village Board approved an additional \$0.02 per gallon, making the LMFT rate \$.04 per gallon beginning January 1, 2017. The LMFT will generate approximately \$840,000 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 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance</i>	\$2,279,448	\$291,964	\$291,964	\$291,964	\$383,293
<i>Budgeted Revenues</i>					
Intergovernmental	20,364,975	150,000	150,000	991,645	412,665
Investment Income	5,618	9,500	9,500	3,000	3,250
Other Revenues	2,672	-	-	2,357,417	250,000
Transfers In	18,459,123	6,492,039	6,492,039	6,522,236	8,149,998
<i>Total Revenues</i>	38,832,388	6,651,539	6,651,539	9,874,298	8,815,913
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	22,396	-	-	-	-
Commodities	1,635	-	-	-	-
Other Charges	34,020	24,371	24,371	26,387	24,371
Capital Outlay	19,817,678	-	-	63,672	-
<i>Total Operating Expenditures</i>	19,875,729	24,371	24,371	90,059	24,371
<i>Other Expenditures</i>					
Capital Projects	19,144,143	7,107,496	8,125,227	7,267,078	9,166,213
Transfer Out	1,800,000	-	-	2,425,832	-
<i>Total Other Expenditures</i>	20,944,143	7,107,496	8,125,227	9,692,910	9,166,213
<i>Total Expenditures</i>	40,819,872	7,131,867	8,149,598	9,782,969	9,190,584
<i>Surplus/(Deficit)</i>	(1,987,484)	(480,328)	(1,498,059)	91,329	(374,671)
<i>Ending Fund Balance</i>	\$291,964	(\$188,364)	(\$1,206,095)	\$383,293	\$8,622

Glen Capital Projects Fund Summary

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance</i>	\$6,100,833	\$5,675,390	\$5,675,390	\$5,675,390	\$822,446
<i>Budgeted Revenues</i>					
Investment Income	873	500	500	3,790	760
Transfers In	3,149	2,894	2,894	2,894	2,894
<i>Total Revenues</i>	4,022	3,394	3,394	6,684	3,654
<i>Budgeted Expenditures</i>					
<i>Other Expenditures</i>					
Capital Projects	429,465	5,113,677	5,113,677	4,859,628	273,006
<i>Total Other Expenditures</i>	429,465	5,113,677	5,113,677	4,859,628	273,006
<i>Total Expenditures</i>	429,465	5,113,677	5,113,677	4,859,628	273,006
<i>Surplus/(Deficit)</i>	(425,443)	(5,110,283)	(5,110,283)	(4,852,944)	(269,352)
<i>Ending Fund Balance</i>	\$5,675,390	\$565,107	\$565,107	\$822,446	\$553,094

Permanent Fund Summary

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance</i>	\$23,312,877	\$27,869,210	\$27,869,210	\$27,869,210	\$29,316,804
<i>Budgeted Revenues</i>					
Charges for Services	-	156,000	156,000	156,000	156,000
Investment Income	81,353	25,000	25,000	35,000	39,036
Other Revenues	-	-	-	-	2,620,000
Transfers In	10,000,000	-	-	2,225,832	-
<i>Total Revenues</i>	10,081,353	181,000	181,000	2,416,832	2,815,036
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	-	-	-	25,000	95,000
Other Charges	-	-	-	8,781	-
<i>Total Operating Expenditures</i>	-	-	-	33,781	95,000
<i>Other Expenditures</i>					
Transfer Out	5,525,021	910,704	910,704	935,457	2,686,850
<i>Total Other Expenditures</i>	5,525,021	910,704	910,704	935,457	2,686,850
<i>Total Expenditures</i>	5,525,021	910,704	910,704	969,238	2,781,850
<i>Surplus/(Deficit)</i>	4,556,333	(729,704)	(729,704)	1,447,594	33,186
<i>Ending Fund Balance</i>	\$27,869,210	\$27,139,506	\$27,139,506	\$29,316,804	\$29,349,990

Motor Fuel Tax Fund Summary

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance</i>	\$1,252,350	\$1,193,345	\$1,193,345	\$1,193,345	\$1,326,803
<i>Budgeted Revenues</i>					
Intergovernmental	1,557,902	1,460,163	1,460,163	1,572,298	1,940,000
Investment Income	3,607	5,000	5,000	4,800	5,000
Other Revenues	-	-	-	28,106	-
<i>Total Revenues</i>	1,561,509	1,465,163	1,465,163	1,605,205	1,945,000
<i>Budgeted Expenditures</i>					
<i>Other Expenditures</i>					
Capital Projects	1,620,514	1,460,163	1,460,163	1,471,747	1,940,000
<i>Total Other Expenditures</i>	1,620,514	1,460,163	1,460,163	1,471,747	1,940,000
<i>Total Expenditures</i>	1,620,514	1,460,163	1,460,163	1,471,747	1,940,000
<i>Surplus/(Deficit)</i>	(59,005)	5,000	5,000	133,458	5,000
<i>Ending Fund Balance</i>	\$1,193,345	\$1,198,345	1,198,345	\$1,326,803	\$1,331,803

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 Purpose Bonds Fund debt issuances, General Obligation Refunding Bond Series 2012B and General Obligation Purpose 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 2017 budgeted expenditures are \$2,189,382.

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance</i>	\$240,978	\$319,316	\$319,316	\$319,316	\$298,475
<i>Budgeted Revenues</i>					
Investment Income	5,385	2,508	2,508	2,605	2,605
Transfers In	2,269,836	2,192,582	2,192,582	2,170,635	2,187,882
<i>Total Revenues</i>	2,275,221	2,195,090	2,195,090	2,173,240	2,190,487
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Other Charges	2,196,883	2,193,832	2,193,832	2,194,082	2,189,382
<i>Total Operating Expenditures</i>	2,196,883	2,193,832	2,193,832	2,194,082	2,189,382
<i>Total Expenditures</i>	2,196,883	2,193,832	2,193,832	2,194,082	2,189,382
<i>Surplus/(Deficit)</i>	78,339	1,258	1,258	(20,842)	1,105
<i>Ending Fund Balance</i>	\$319,316	\$320,574	\$320,574	\$298,475	\$299,580

VILLAGE OF GLENVIEW



BUDGETS BY DEPARTMENT

Department Summary

The Village of Glenview's 2017 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-two 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 charges for services, include investment income and transfers from the enterprise funds for projects that improve the Public Works facilities and Charges for Services.

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

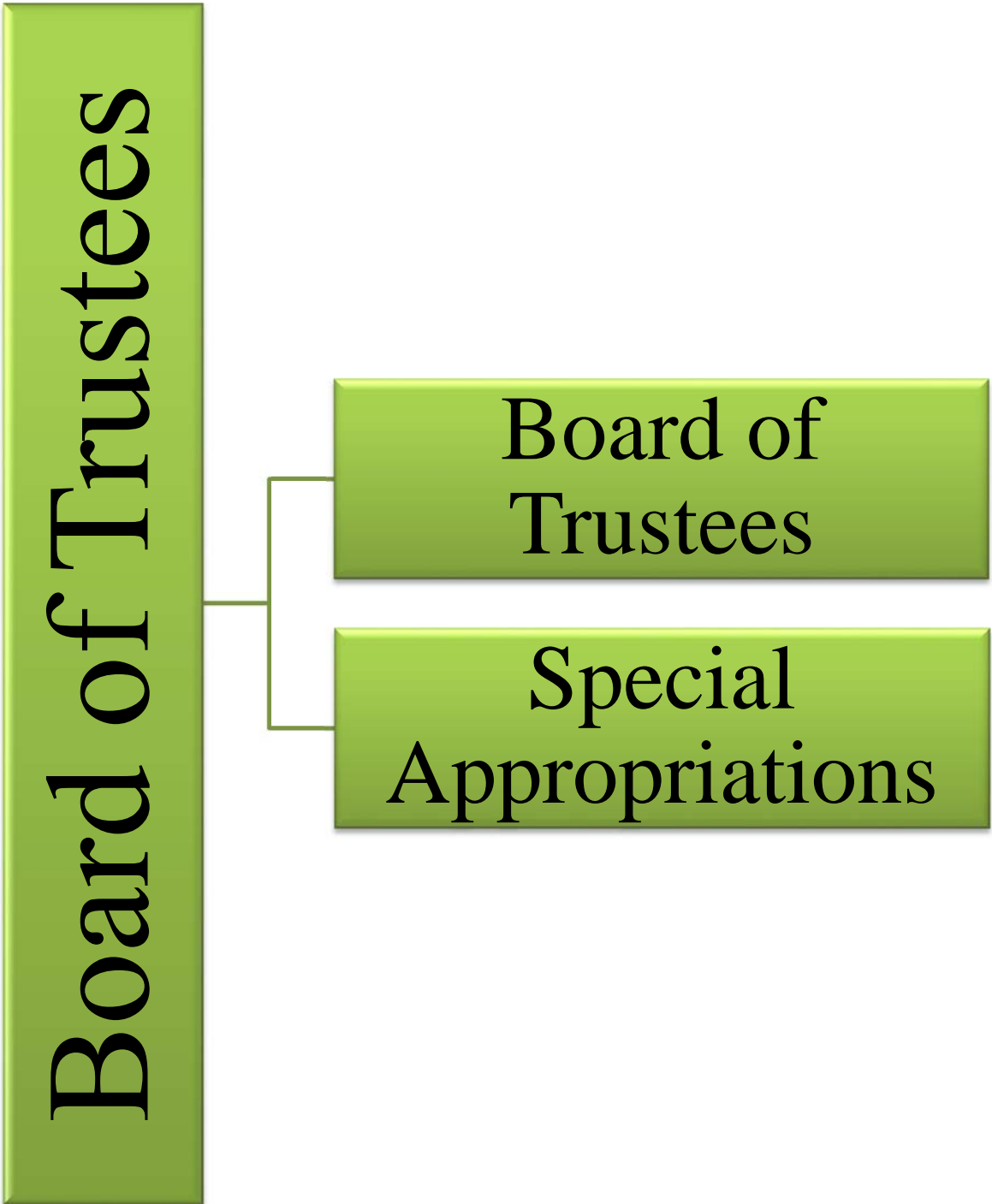
All Funds and Departments

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	47,000,205	46,214,714	46,384,533	46,874,024	48,133,266
Contractual	49,628,850	53,855,288	53,934,939	52,534,433	51,395,646
Commodities	5,651,409	5,213,631	5,365,299	5,204,577	4,152,708
Other Charges	39,510,162	18,755,606	18,493,987	18,545,106	18,965,291
Capital Outlay	24,370,795	4,615,300	4,885,629	4,145,772	4,302,186
Total Operating Expenditures	166,161,420	128,654,539	129,064,387	127,303,912	126,949,097
<i>Other Expenditures</i>					
Interfund Charges	4,766,269	5,801,882	5,787,414	5,652,844	6,560,624
Capital Projects	24,033,867	19,473,572	21,232,989	20,773,072	17,199,756
Depreciation	1,879,681	1,731,030	1,731,030	1,810,955	1,810,956
Transfer Out	34,044,848	10,326,553	10,326,553	13,006,130	11,541,489
Total Other Expenditures	64,724,665	37,333,037	39,077,986	41,243,002	37,112,825
Total Expenditures	230,886,085	165,987,576	168,142,373	168,546,914	164,061,922
Funding Sources					
Corporate Fund	74,821,662	67,253,816	67,344,182	67,314,070	69,547,412
Police Special Fund	-	32,834	32,834	697	32,137
Foreign Fire Fund	96,522	110,000	110,000	110,000	110,000
Waukegan/Golf TIF Fund	181,458	486,683	762,781	496,095	839,935
Special Tax Allocation Fund	39,089,317	32,567,073	32,567,073	31,531,238	31,734,632
Glenview Water Fund	15,168,545	18,622,984	19,294,783	19,329,106	15,677,206
Glenview Sanitary Fund	2,036,208	3,183,833	3,253,720	3,223,423	2,976,523
Wholesale Water Fund	2,029,799	2,057,518	2,057,518	2,081,676	2,261,361
Commuter Parking Fund	424,530	893,774	893,774	705,814	584,074
North Maine Water & Sewer Fund	25,487,304	921,700	921,700	949,448	-
Municipal Equipment Replacement Fund	1,535,518	1,683,005	1,683,005	1,689,701	1,686,122
Capital Equipment Replacement Fund	2,037,314	2,551,594	2,551,594	2,551,594	1,697,478
Insurance and Risk Fund	7,297,368	7,780,778	7,780,778	7,910,629	8,193,107
Facility Repair and Replacement Fund	519,994	1,160,500	1,189,416	702,845	1,716,676
Police Pension Fund	3,783,716	3,866,263	3,866,263	4,059,838	4,237,432
Firefighters' Pension Fund	5,537,726	5,730,807	5,730,807	5,832,411	6,022,930
Escrow Deposit Fund	4,991	1,000	1,000	1,000	1,000
Special Service Area Bond Fund	242,357	273,171	273,171	277,043	369,075
Capital Projects Fund	40,819,872	7,131,867	8,149,598	10,285,593	9,190,584
Glen Capital Projects Fund	429,465	5,113,677	5,113,677	4,859,628	273,006
Village Permanent Fund	5,525,021	910,704	910,704	969,238	2,781,850
Motor Fuel Tax Fund	1,620,514	1,460,163	1,460,163	1,471,747	1,940,000
Corporate Purpose Bonds Fund	2,196,883	2,193,832	2,193,832	2,194,082	2,189,382
Total Funds Sources	230,886,085	165,987,576	168,142,373	168,546,914	164,061,922

Department Summary Continued

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Expenditures By Department					
Board of Trustees	379,808	403,671	408,674	393,428	441,595
General Government	62,753,510	45,583,871	45,307,530	43,896,009	47,254,515
Village Manager's Office	17,855,084	16,421,653	16,671,735	16,562,768	18,303,402
Administrative Services	8,379,612	8,812,434	8,887,840	8,828,924	8,134,949
Public Works	51,423,286	29,039,200	29,163,353	28,279,807	26,369,515
Police	16,351,998	17,022,740	17,135,026	17,518,998	17,631,139
Fire	21,390,791	22,040,146	22,000,341	22,292,102	22,269,578
Planning and Economic Development	-	-	-	-	-
Community Development	52,351,996	26,663,861	28,567,871	30,774,879	23,657,229
Total Expenditures	230,886,085	165,987,576	168,142,373	168,546,914	164,061,922
Full Time Positions by Department					
Board of Trustees	-	-	-	-	-
General Government	-	-	-	-	-
Village Manager's Office	45.00	45.00	45.00	46.00	52.00
Administrative Services	13.63	13.63	13.63	14.63	14.63
Public Works	47.38	47.38	47.38	48.38	48.38
Police	75.00	75.00	75.00	75.00	75.00
Fire	81.00	81.00	81.00	81.00	81.00
Community Development	18.00	18.00	18.00	17.00	17.00
Total Full Time Positions	280.00	280.00	280.00	282.00	288.00
Part Time Positions by Department					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
General Government	-	-	-	-	-
Village Manager's Office	5.75	5.75	5.75	5.75	5.75
Administrative Services	3.15	3.15	3.15	2.10	2.10
Public Works	2.00	2.00	2.00	2.00	2.00
Police	-	-	-	-	-
Fire	-	-	-	-	-
Community Development	1.80	1.80	1.80	1.80	1.80
Total Part Time Positions	13.70	13.70	13.70	12.65	12.65
Total Full Time Equivalents	293.70	293.70	293.70	294.65	300.65

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Village Board of Trustees Department Summary

Board of Trustees and Special Appropriations

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	54,360	61,762	61,562	47,920	66,762
Contractual	325,448	341,009	346,012	344,208	356,483
Commodities	-	-	200	400	18,350
Other Charges	-	900	900	900	-
Total Operating Expenditures	379,808	403,671	408,674	393,428	441,595
Total Expenditures	379,808	403,671	408,674	393,428	441,595
Funding Sources					
Corporate Fund	379,808	403,671	408,674	393,428	441,595
Total Funds Sources	379,808	403,671	408,674	393,428	441,595
<u>Personnel Budget by Division</u>					
Full Time Positions					
Board of Trustees	-	-	-	-	-
Special Appropriations	-	-	-	-	-
Total Full Time	-	-	-	-	-
Part Time Positions					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
Special Appropriations	-	-	-	-	-
Total Part Time	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalents	1.00	1.00	1.00	1.00	1.00
Division					
Board of Trustees	1.00	1.00	1.00	1.00	1.00
Special Appropriations	-	-	-	-	-
Total FTE's	1.00	1.00	1.00	1.00	1.00

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 1st and 3rd Tuesday of the month.

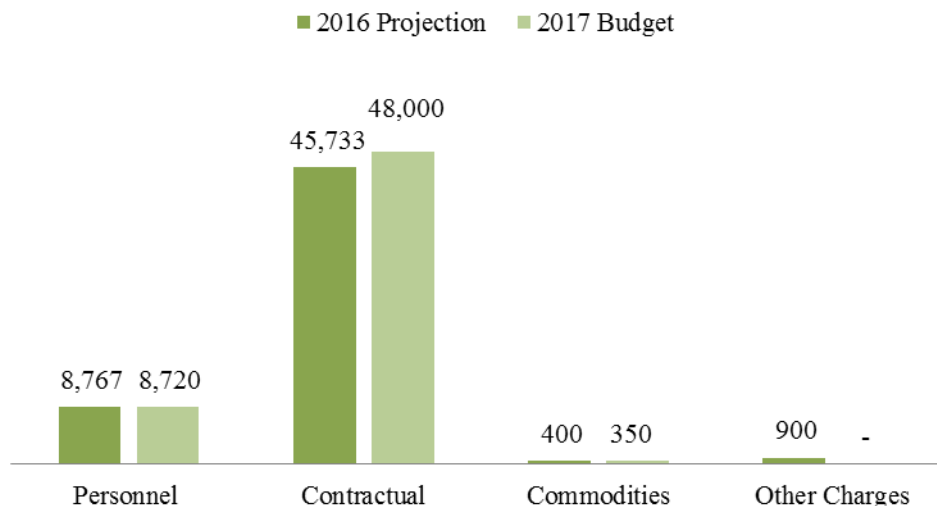
The Board of Trustees is responsible for ensuring the Village, as an organization, has effective and responsive leadership to meet community and organizational needs. The elected representatives establish policies to provide for efficient operations of the municipal government. Accomplishments, initiatives,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

2016 Accomplishments

- Continued focus upon strong budget and financial management for overall fiscal health and development of a balanced 2017 budget within fund balance policy
- Realized completion of the Glen Town Center streetscape reconstruction and approved Downtown streetscape reconstruction in 2017
- Approved the sale of the former Village Hall site on Waukegan Road and the purchase of Bess Hardware on Glenview Road for development consistent with the Downtown Revitalization Plan; approved development of a Culver's and outlot building near the Chestnut Avenue and Waukegan Road intersection
- 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 2016 Projections and 2017 Budget
- Contractual expenditures include a membership to the Northwest Municipal Conference, and funding for the Recording Secretary



Board of Trustees

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	8,740	8,720	8,720	8,767	8,720
Contractual	40,604	48,300	48,300	45,733	48,000
Commodities	-	-	-	400	350
Other Charges	-	900	900	900	-
<i>Total Operating Expenditures</i>	49,344	57,920	57,920	55,800	57,070
<i>Total Expenditures</i>	49,344	57,920	57,920	55,800	57,070
<i>Funding Sources</i>					
Corporate Fund	49,344	57,920	57,920	55,800	57,070
<i>Total Funds Sources</i>	49,344	57,920	57,920	55,800	57,070
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
NA	-	-	-	-	-
<i>Total Full Time</i>	-	-	-	-	-
<i>Part Time Positions</i>					
Board President	0.40	0.40	0.40	0.40	0.40
Trustees	0.60	0.60	0.60	0.60	0.60
<i>Total Part Time</i>	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time Equivalent</i>	1.00	1.00	1.00	1.00	1.00

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

Special Appropriations

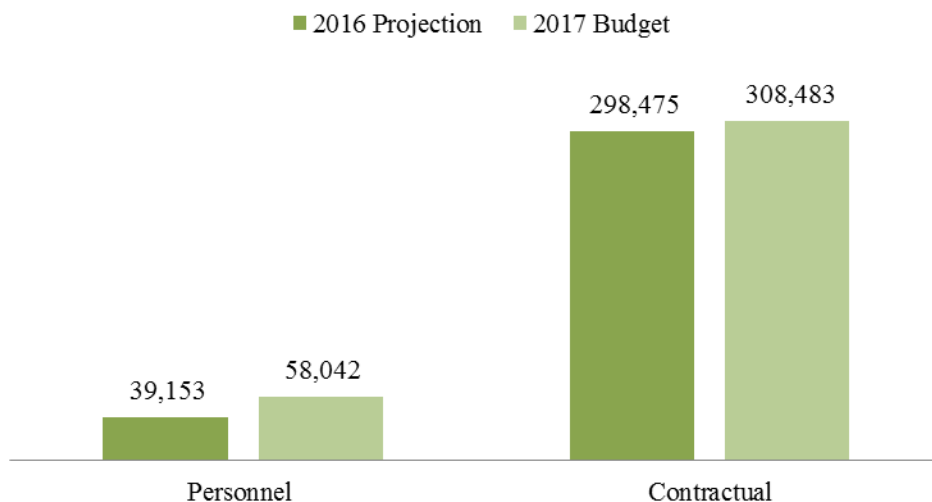
On an annual basis, the Village Board considers funding for special projects or services provided by outside agencies that are valued by the Glenview community. These programs are usually temporary, with funds to be spent within a designated period of time. Special Appropriations also includes funding for Police, Fire, and Public Works overtime required for special events such as the Chamber of Commerce Holiday Parade, Annual Street Sale and the 4th of July Parade as well as various supplies needed for these events. For the 2017 budget, four organizations made a request to the Village Board for funding; Youth Services of Glenview, North Shore Senior Center, the Family Service Center of Wilmette, Glenview, Northbrook and Kenilworth and the Josselyn Center.

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 Services Coordinator assists seniors in locating the services they need.

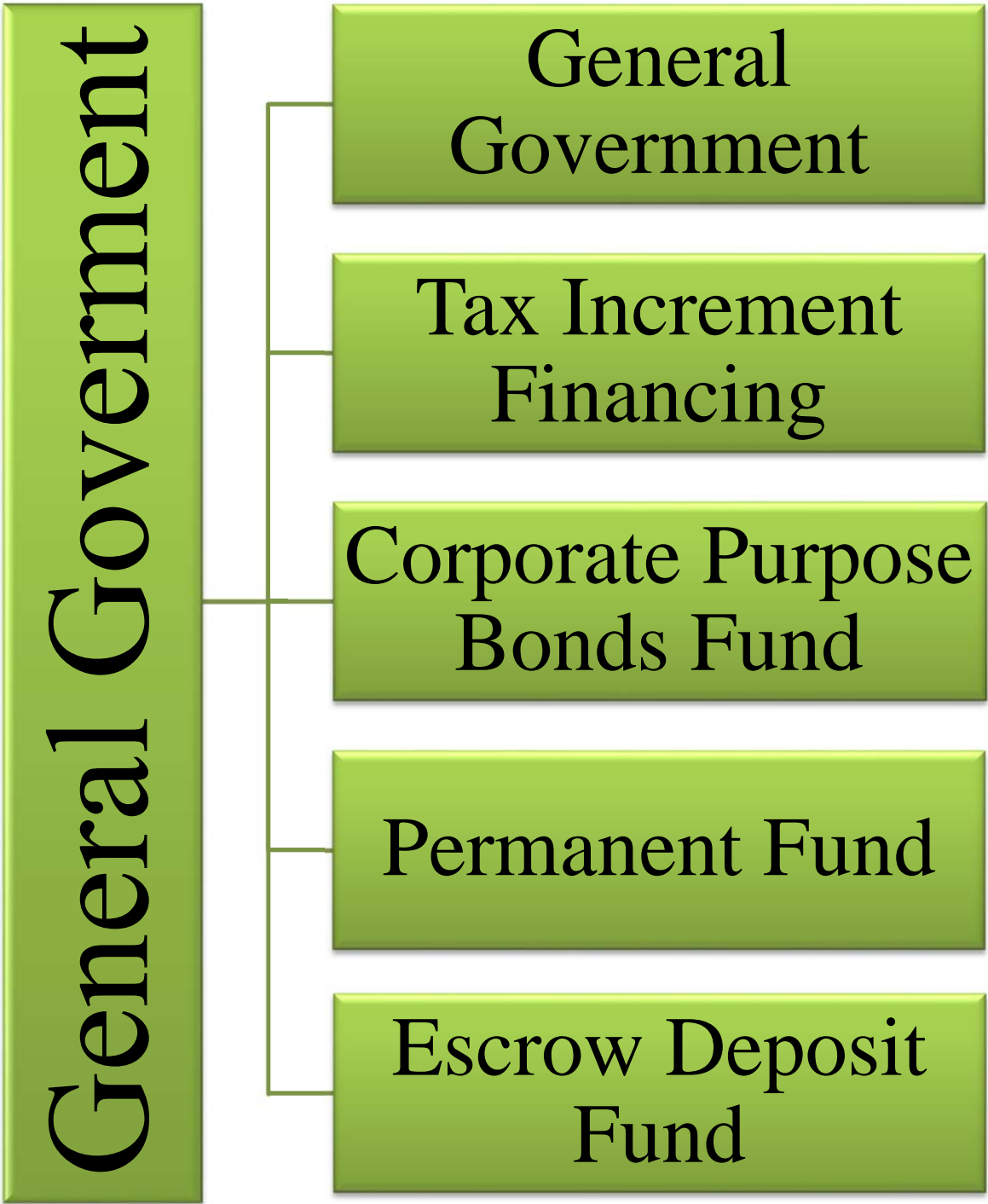
Expenditure Analysis

- The Youth Services appropriation for 2017 remains at the 2016 level of \$130,000
- The Senior Services appropriation includes funding for a Senior Services Coordinator, Angel Fund and housing grants. The 2016 appropriation was \$143,709 and the 2017 appropriation is \$144,483
- The 2017 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 and a new appropriation of \$15,000 to the Josselyn Center to support comprehensive mental health services to Medicaid recipients
- Personnel expenditures include funding for Police, Fire and Public Works overtime to provide assistance at special events, including the 4th of July parade and the Annual Street Sale



Special Appropriations

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	45,620	53,042	52,842	39,153	58,042
Contractual	284,843	292,709	297,712	298,475	308,483
Commodities	-	-	200	-	18,000
<i>Total Operating Expenditures</i>	330,464	345,751	350,754	337,628	384,525
<i>Total Expenditures</i>	330,464	345,751	350,754	337,628	384,525
<i>Funding Sources</i>					
Corporate Fund	330,464	345,751	350,754	337,628	384,525
<i>Total Funds Sources</i>	330,464	345,751	350,754	337,628	384,525



General Government Department Summary

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

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	333,800	22,134	(50,000)	333,800
Contractual	22,135,692	25,807,185	25,897,551	24,821,954	25,335,097
Commodities	30,283	57,670	58,670	54,402	55,257
Other Charges	20,726,738	10,753,811	10,421,672	10,437,367	11,342,444
Capital Outlay	51,500	247,664	523,762	302,306	-
Total Operating Expenditures	42,944,212	37,200,130	36,923,789	35,566,029	37,066,598
<i>Other Expenditures</i>					
Interfund Charges	10,629	2,167	2,167	1,600	3,387
Transfer Out	19,798,668	8,381,574	8,381,574	8,328,380	10,184,530
Total Other Expenditures	19,809,297	8,383,741	8,383,741	8,329,980	10,187,917
Total Expenditures	62,753,510	45,583,871	45,307,530	43,896,009	47,254,515
Funding Sources					
Corporate Fund	16,908,421	10,939,038	10,386,600	10,296,928	11,162,711
Waukegan/Golf TIF	181,458	474,737	750,835	484,276	827,930
Special Tax Allocation Fund	37,936,736	31,064,560	31,064,560	29,950,485	30,291,642
Escrow Deposit Fund	4,991	1,000	1,000	1,000	1,000
Village Permanent Fund	5,525,021	910,704	910,704	969,238	2,781,850
Debt Service Fund	2,196,883	2,193,832	2,193,832	2,194,082	2,189,382
Total Funds Sources	62,753,510	45,583,871	45,307,530	43,896,009	47,254,515

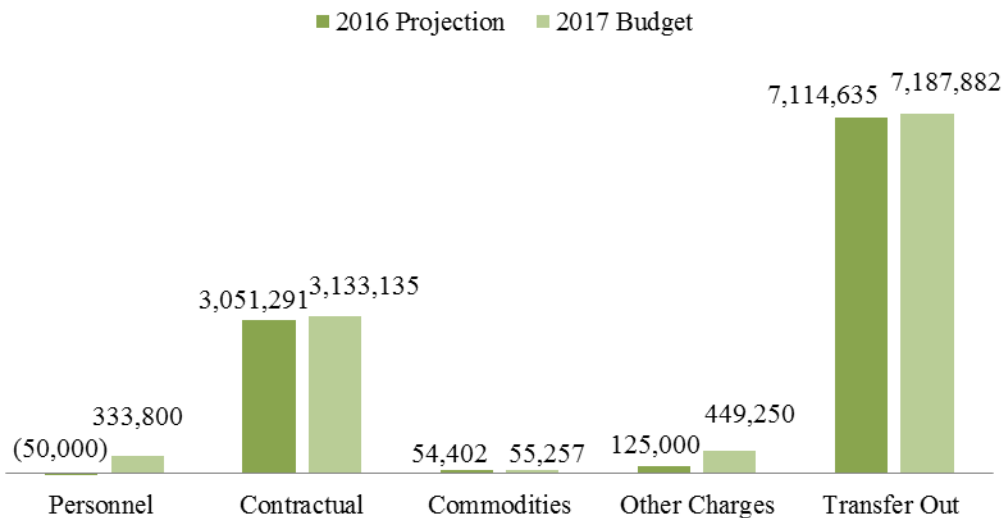
General Government

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 2017 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)

- There are no significant changes between the 2016 Projection and the 2017 Budget
- Contractual expenditures include funding for economic development agreements and other professional services



General Government - Corporate Fund

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	333,800	22,134	(50,000)	333,800
Contractual	2,679,417	2,902,819	2,993,185	3,051,291	3,133,135
Commodities	30,283	57,670	58,670	54,402	55,257
Other Charges	219,474	450,000	117,861	125,000	449,250
Total Operating Expenditures	2,929,174	3,744,289	3,191,851	3,180,693	3,971,442
<i>Other Expenditures</i>					
Interfund Charges	4,769	2,167	2,167	1,600	3,387
Transfer Out	13,974,478	7,192,582	7,192,582	7,114,635	7,187,882
Total Other Expenditures	13,979,247	7,194,749	7,194,749	7,116,235	7,191,269
Total Expenditures	16,908,421	10,939,038	10,386,600	10,296,928	11,162,711
Funding Sources					
Corporate Fund	16,908,421	10,939,038	10,386,600	10,296,928	11,162,711
Total Funds Sources	16,908,421	10,939,038	10,386,600	10,296,928	11,162,711

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 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	19,456,274	22,904,366	22,904,366	21,745,663	22,106,962
Other Charges	18,310,381	8,109,979	8,109,979	8,109,504	8,703,812
Capital Outlay	51,500	247,664	523,762	302,306	-
<i>Total Operating Expenditures</i>	37,818,156	31,262,009	31,538,107	30,157,473	30,810,774
<i>Other Expenditures</i>					
Interfund Charges	5,860	-	-	-	-
Transfer Out	294,178	277,288	277,288	277,288	308,798
<i>Total Other Expenditures</i>	300,038	277,288	277,288	277,288	308,798
<i>Total Expenditures</i>	38,118,194	31,539,297	31,815,395	30,434,761	31,119,572
<i>Funding Sources</i>					
Waukegan/Golf TIF Fund	181,458	474,737	750,835	484,276	827,930
Special Tax Allocation Fund	37,936,736	31,064,560	31,064,560	29,950,485	30,291,642
<i>Total Funds Sources</i>	38,118,194	31,539,297	31,815,395	30,434,761	31,119,572

Permanent Fund

The Permanent Fund is mainly 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 2016 Transfer Out included \$85,743 to Capital Projects for use towards the Village Hall relocation project as well as \$850,704 for Storm Water Task Force initiatives. The 2017 Transfer Out includes \$2,625,600 to the Capital Projects Fund and \$61,250 to the Sanitary Sewer Fund for stormwater initiatives.

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	-	-	-	25,000	95,000
Other Charges	-	-	-	8,781	-
<i>Total Operating Expenditures</i>	-	-	-	33,781	95,000
<i>Other Expenditures</i>					
Transfer Out	5,525,021	910,704	910,704	935,457	2,686,850
<i>Total Other Expenditures</i>	5,525,021	910,704	910,704	935,457	2,686,850
<i>Total Expenditures</i>	5,525,021	910,704	910,704	969,238	2,781,850
<i>Funding Sources</i>					
Village Permanent Fund	5,525,021	910,704	910,704	969,238	2,781,850
<i>Total Funds Sources</i>	5,525,021	910,704	910,704	969,238	2,781,850

Corporate Purpose Bonds Fund

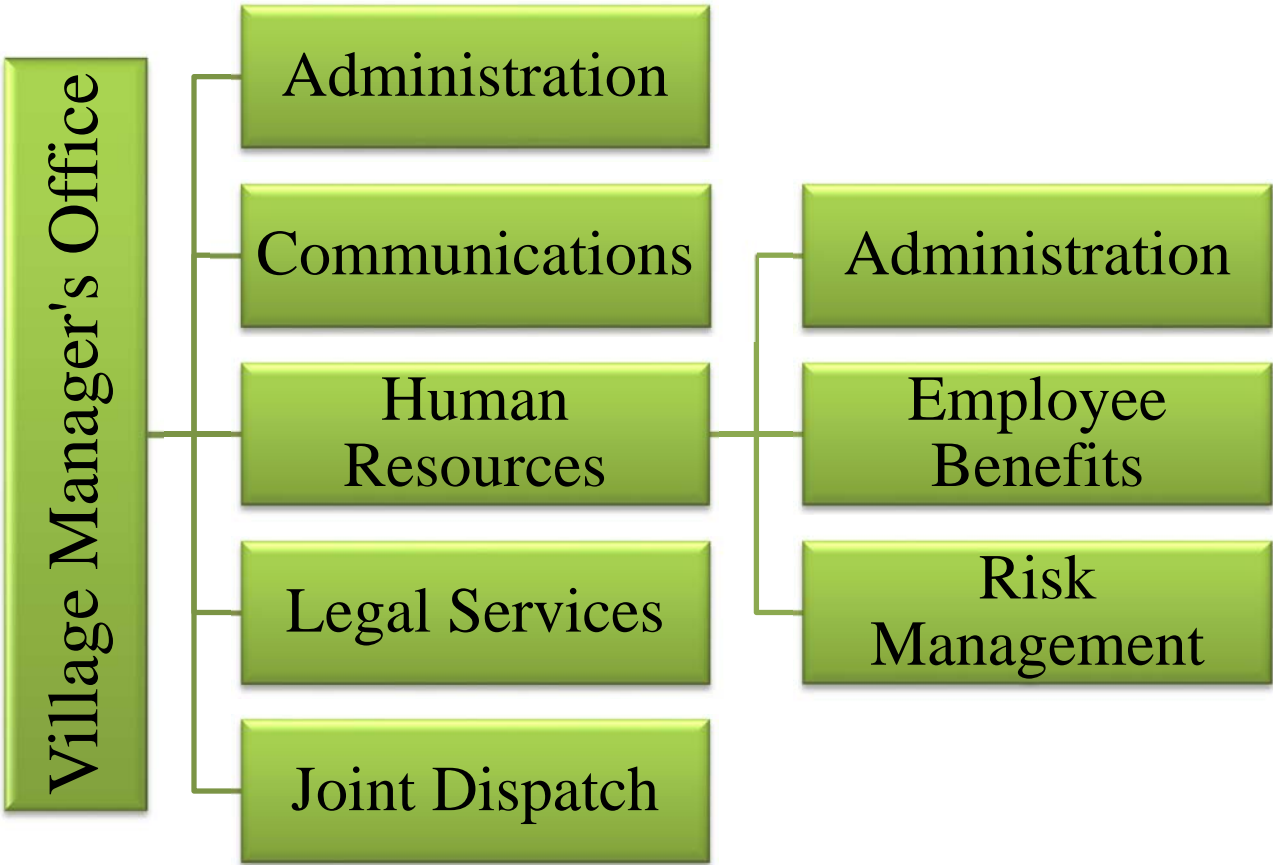
There are two outstanding Corporate Purpose Bonds Fund debt issuances, General Obligation Refunding Bond Series 2012B and General Obligation Bond Series 2013A. Bond Series 2004B was issued to provide resources for the construction of the police headquarters and was partially defeased in December of 2012 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 debt service payments. All other Village Corporate Purpose Bonds or General Obligation Bonds are abated. The Corporate Purpose Bonds Fund has budgeted expenditures of \$2,189,382 in 2017.

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015	Original	Revised	Projected	2017
	Actual	Budget	Budget	Actual	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Other Charges	2,196,883	2,193,832	2,193,832	2,194,082	2,189,382
<i>Total Operating Expenditures</i>	2,196,883	2,193,832	2,193,832	2,194,082	2,189,382
<i>Total Expenditures</i>	2,196,883	2,193,832	2,193,832	2,194,082	2,189,382
<i>Funding Sources</i>					
Debt Service Fund	2,196,883	2,193,832	2,193,832	2,194,082	2,189,382
<i>Total Funds Sources</i>	2,196,883	2,193,832	2,193,832	2,194,082	2,189,382

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.

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Other Expenditures</i>					
Transfer Out	4,991	1,000	1,000	1,000	1,000
<i>Total Other Expenditures</i>	4,991	1,000	1,000	1,000	1,000
<i>Total Expenditures</i>	4,991	1,000	1,000	1,000	1,000
<i>Funding Sources</i>					
Escrow Deposit Fund	4,991	1,000	1,000	1,000	1,000
<i>Total Funds Sources</i>	4,991	1,000	1,000	1,000	1,000



Village Manager's Department Summary

Administration, Communications, Human Resources, Legal, and Joint Dispatch

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	6,530,682	6,329,975	6,444,372	6,360,561	7,155,049
Contractual	6,937,253	7,953,878	8,023,428	7,865,243	8,101,872
Commodities	31,571	33,359	33,359	34,021	36,960
Other Charges	169,130	181,385	239,705	225,505	242,135
Capital Outlay	2,066,831	-	7,815	7,815	750,000
<i>Total Operating Expenditures</i>	15,735,467	14,498,597	14,748,679	14,493,145	16,286,016
<i>Other Expenditures</i>					
Interfund Charges	1,437,077	1,673,056	1,673,056	1,673,056	1,613,469
Capital Projects	-	-	-	-	-
Transfer Out	682,540	250,000	250,000	396,567	403,917
<i>Total Other Expenditures</i>	2,119,617	1,923,056	1,923,056	2,069,623	2,017,386
<i>Total Expenditures</i>	17,855,084	16,421,653	16,671,735	16,562,768	18,303,402
<i>Funding Sources</i>					
Corporate Fund	10,469,799	8,507,714	8,757,796	8,534,271	9,992,660
Special Tax Allocation Fund	86,023	92,069	92,069	92,403	92,501
Glenview Water Fund	-	16,500	16,500	3,300	3,300
Glenview Sanitary Fund	-	4,125	4,125	1,200	1,200
Wholesale Water Fund	19,576	20,467	20,467	20,964	20,634
North Maine Water & Sewer Fund	(17,683)	-	-	-	-
Insurance and Risk Fund	7,297,368	7,780,778	7,780,778	7,910,629	8,193,107
<i>Total Funds Sources</i>	17,855,084	16,421,653	16,671,735	16,562,768	18,303,402
<i>Personnel Budget by Division</i>					
<i>Full Time Positions</i>					
Administration	4.00	4.00	4.00	4.00	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	39.00	39.00	39.00	40.00	46.00
<i>Total Full Time</i>	45.00	45.00	45.00	46.00	52.00
<i>Part Time Positions</i>					
Administration	-	-	-	-	-
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
<i>Total Part Time</i>	5.75	5.75	5.75	5.75	5.75
<i>Total Full Time Equivalents</i>	50.75	50.75	50.75	51.75	57.75

Village Manager's Office

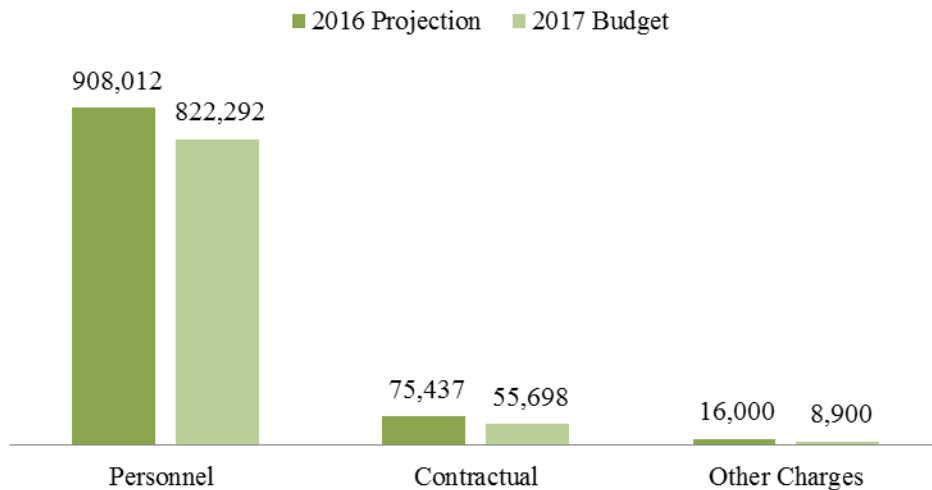
The Village Manager is the Chief Administrative Officer of the Village of Glenview and is responsible for implementing policies established by the Village Board. All departments are under the administrative authority of the Village Manager. The Village Manager's Office oversees the day to day operations 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.

2016 Accomplishments

- Analyzed projected electric rates and savings with the Village's alternative supplier and recommended returning participating customers to Com Ed for electric supply in June 2016

Expenditure Analysis

- It is common for contractual expenditure projections to be higher than the next year budget. This results from budget transfers being made to fund special projects throughout the year. The 2017 budget includes funding for professional service contracts



Village Manager's Office

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	1,114,906	807,171	899,302	908,012	822,292
Contractual	68,188	59,073	105,973	75,437	55,698
Other Charges	9,084	8,400	16,000	16,000	8,900
<i>Total Operating Expenditures</i>	1,192,178	874,644	1,021,275	999,449	886,890
<i>Total Expenditures</i>	1,192,178	874,644	1,021,275	999,449	886,890
<i>Funding Sources</i>					
Corporate Fund	1,108,358	784,324	930,955	908,297	796,415
Special Tax Allocation Fund	64,243	69,853	69,853	70,187	69,841
Wholesale Water Fund	19,576	20,467	20,467	20,964	20,634
<i>Total Funds Sources</i>	1,192,178	874,644	1,021,275	999,449	886,890
<i>Full Time Positions</i>					
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
Assistant to the Village Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	-	-	-	-
Executive Assistant	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	4.00	4.00	4.00	4.00	4.00
<i>Part Time Positions</i>					
Village Manager	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalents</i>	4.00	4.00	4.00	4.00	4.00

Communications

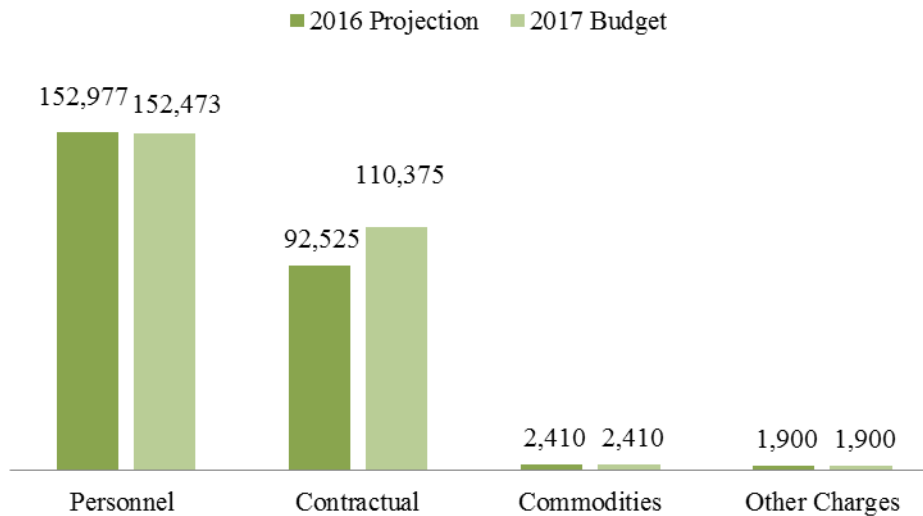
The Communications Division is responsible for managing media relations, the Village printed and emailed newsletters, the Village website and Glenview Television (GVTV). The printed Village newsletter is mailed to all residents 10 times during the year and e-Glenview is produced weekly on Fridays. Glenview 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 4th of July Parade and annual veterans' parades. The volunteers of GVTV dedicate over 4,000 hours of their time annually.

2016 Accomplishments

- Refreshed “It’s our Town, Please Slow Down” campaign with new logo and renewed publicity
- Implemented mobile-friendly design for e-Glenview

Expenditure Analysis

- There are no significant changes between the 2016 Projections and the 2017 Budget
- Contractual expenditures include the printing and mailing of the Glenview Village Report Newsletter



Communications

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	150,257	150,200	151,700	152,977	152,473
Contractual	72,897	74,875	82,525	92,525	110,375
Commodities	1,357	2,410	2,410	2,410	2,410
Other Charges	405	1,900	1,900	1,900	1,900
Total Operating Expenditures	224,916	229,385	238,535	249,812	267,158
Total Expenditures	224,916	229,385	238,535	249,812	267,158
Funding Sources					
Corporate Fund	224,916	229,385	238,535	249,812	267,158
Total Funds Sources	224,916	229,385	238,535	249,812	267,158
Full Time Positions					
NA	-	-	-	-	-
Total Full Time	-	-	-	-	-
Part Time Positions					
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
Total Part Time	1.65	1.65	1.65	1.65	1.65
Total Full Time Equivalents	1.65	1.65	1.65	1.65	1.65

Human Resources Administration

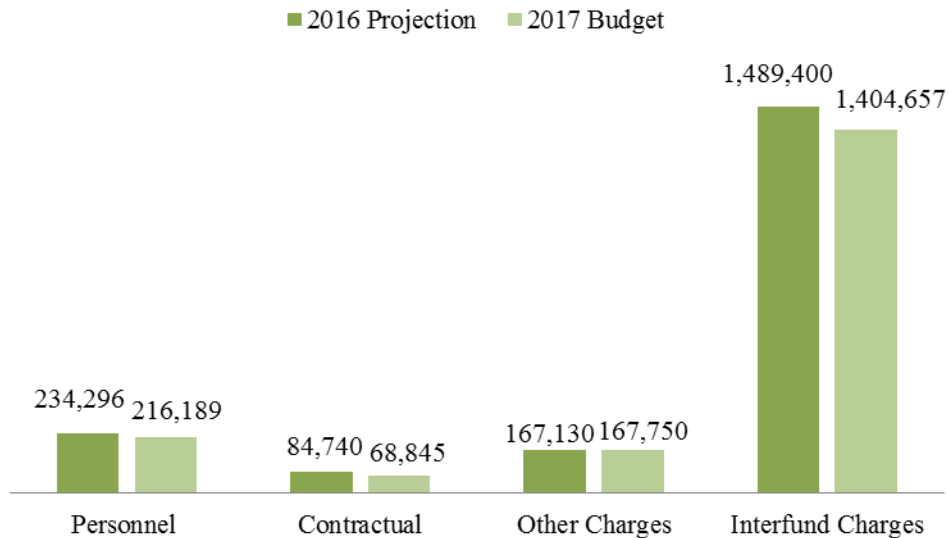
The Human Resources Division includes two subdivisions; Employee Benefits and Risk Management. The administrative arm of the division is responsible for coordinating personnel related activities. Areas of responsibility include employee recruitment and retention, implementation and interpretation of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

2016 Accomplishments

- Managed and supported several recruitments

Expenditure Analysis

- 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 Resources Administration

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	230,965	212,761	227,250	234,296	216,189
Contractual	59,433	80,702	92,702	84,740	68,845
Commodities	1,276	1,500	1,500	1,500	1,500
Other Charges	120,989	112,700	163,420	167,130	167,750
Total Operating Expenditures	412,663	407,663	484,872	487,666	454,284
<i>Other Expenditures</i>					
Interfund Charges	1,309,221	1,489,400	1,489,400	1,489,400	1,404,657
Total Other Expenditures	1,309,221	1,489,400	1,489,400	1,489,400	1,404,657
Total Expenditures	1,721,884	1,897,063	1,974,272	1,977,066	1,858,941
Funding Sources					
Corporate Fund	1,721,884	1,897,063	1,974,272	1,977,066	1,858,941
Total Funds Sources	1,721,884	1,897,063	1,974,272	1,977,066	1,858,941
Full Time Positions					
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
Total Full Time	1.40	1.40	1.40	1.40	1.40
Part Time Positions					
Human Resources Assistant	0.53	0.53	0.53	0.53	0.53
Total Part Time	0.53	0.53	0.53	0.53	0.53
Total Full Time Equivalents	1.93	1.93	1.93	1.93	1.93

Employee Benefits

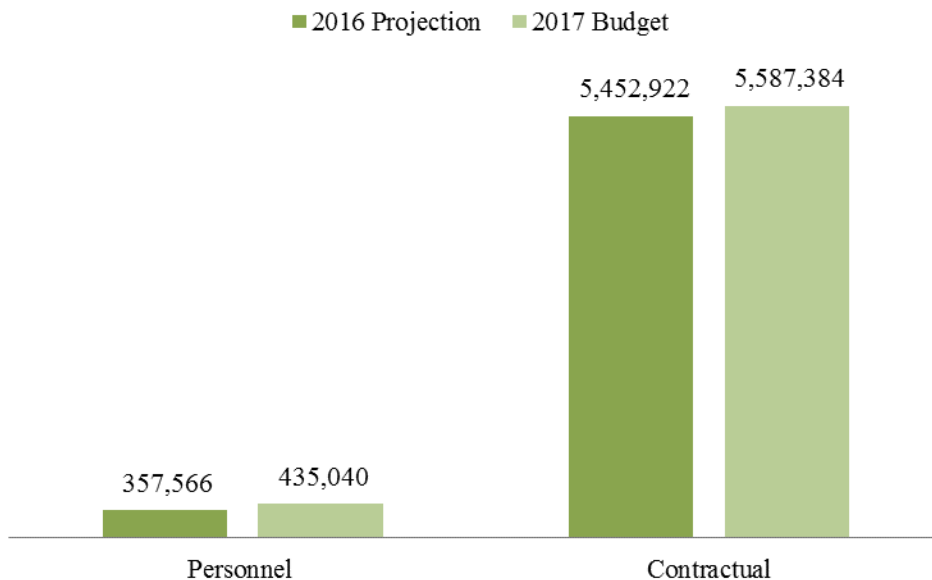
Employee Benefits is a subdivision of Human Resources. This subdivision is responsible for managing costs related to the personnel benefits provided by the Village. Such benefits include health, dental and life insurance, and the dental reimbursement and flex spending programs. Employee Benefits also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

2016 Accomplishments

- Implemented an incentive based wellness program
- Successfully managed and supported the 2017 open enrollment process

Expenditure Analysis

- Personnel expenses are budgeted to be \$435,040 in 2017 for the Insurance Opt-Out program, Dental Reimbursement program and the new incentive based Wellness Program implemented in 2016
- Health insurance premiums are projected to be \$5,565,763 in 2017, while the 2016 Projection is \$5,431,598, which is a 2.5% increase, in part due to the increase in health insurance premiums for 2017
- Contractual expenditures also include claim administration for the dental reimbursement program, flexible spending and employee assistance program



Employee Benefits

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015	Original	Revised	Projected	2017
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	327,824	343,297	343,297	357,566	435,040
Contractual	5,327,841	5,336,494	5,336,494	5,452,922	5,587,384
Other Charges	1,838	-	-	-	-
<i>Total Operating Expenditures</i>	5,657,503	5,679,791	5,679,791	5,810,488	6,022,424
<i>Total Expenditures</i>	5,657,503	5,679,791	5,679,791	5,810,488	6,022,424
<i>Funding Sources</i>					
Insurance and Risk Fund	5,657,503	5,679,791	5,679,791	5,810,488	6,022,424
<i>Total Funds Sources</i>	5,657,503	5,679,791	5,679,791	5,810,488	6,022,424

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.

2016 Accomplishments

- Managed the change in Occupational Health providers
- Implemented monthly touch-base meetings with high-risk departments to provide more real-time data and status updates regarding accidents and injuries
- Evaluated the Village's excess liability insurance options for 2017 consideration

Expenditure Analysis

- Contractual expenditures include insurance premiums and claim expenses. The 2016 Projections are based on actual experience and outstanding claims. The 2017 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 2016			Fiscal Year
	2015	Original	Revised	Projected	2017
	Actual	Budget	Budget	Actual	Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	266,191	244,607	244,607	250,997	254,245
Contractual	535,157	1,489,880	1,489,880	1,303,577	1,388,521
Other Charges	295	6,500	6,500	9,000	9,000
Total Operating Expenditures	801,643	1,740,987	1,740,987	1,563,574	1,651,766
<i>Other Expenditures</i>					
Transfer Out	682,540	250,000	250,000	396,567	403,917
Total Other Expenditures	682,540	250,000	250,000	396,567	403,917
Total Expenditures	1,484,183	1,990,987	1,990,987	1,960,141	2,055,683
Funding Sources					
Insurance and Risk Fund	1,484,183	1,990,987	1,990,987	1,960,141	2,055,683
Total Funds Sources	1,484,183	1,990,987	1,990,987	1,960,141	2,055,683
Full Time Positions					
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
Total Full Time	0.60	0.60	0.60	0.60	0.60
Part Time Positions					
Human Resources Assistant	0.23	0.23	0.23	0.23	0.23
Total Part Time	0.23	0.23	0.23	0.23	0.23
Total Full Time Equivalent	0.83	0.83	0.83	0.83	0.83

Legal Services

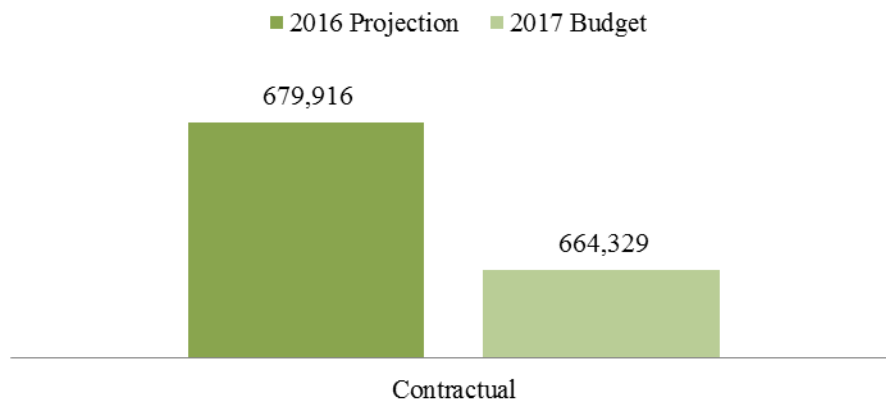
The Village of Glenview hires outside legal firms to represent the Village. The outside agencies are subject matter experts, readily available for use by the Village, and an efficient and effective use of the taxpayer's dollars. The main areas of concentration are labor union negotiations, labor matters, 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.

2016 Accomplishments

- Completed fire union negotiations for a 5-year contract
- Negotiated Purchase and Sale Agreement for old Village Hall site and 1850 Glenview Road
- Negotiated and drafted agreements for downtown Metra station facility maintenance and Metra land swap
- Obtained dismissals, with prejudice, of several personal injury complaints filed against Village

Expenditure Analysis

- Contractual expenditures are expected to decrease in 2017 with labor contract negotiations settled



Legal Services

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	732,399	737,041	740,041	679,916	664,329
<i>Total Operating Expenditures</i>	732,399	737,041	740,041	679,916	664,329
<i>Total Expenditures</i>					
732,399 737,041 740,041 679,916 664,329					
<i>Funding Sources</i>					
Corporate Fund	572,620	584,200	587,200	513,200	522,169
Special Tax Allocation Fund	21,780	22,216	22,216	22,216	22,660
Glenview Water Fund	-	16,500	16,500	3,300	3,300
Glenview Sanitary Fund	-	4,125	4,125	1,200	1,200
North Maine Water & Sewer Fund	(17,683)	-	-	-	-
Insurance and Risk Fund	155,682	110,000	110,000	140,000	115,000
<i>Total Funds Sources</i>	732,399	737,041	740,041	679,916	664,329

Joint Dispatch

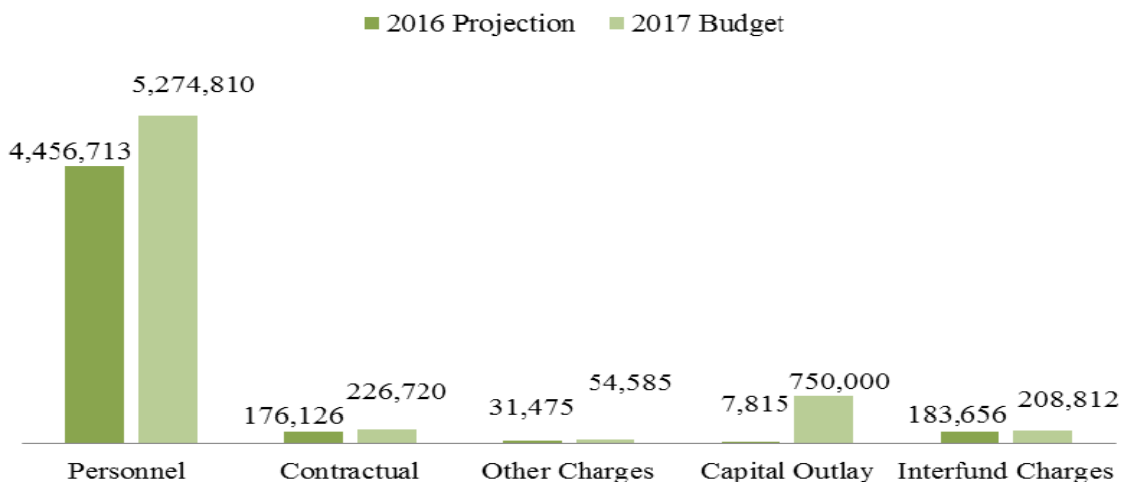
The Village of Glenview provides emergency and non-emergency dispatch services. In 2009, the Village began contracting its services to the Grayslake Police Department and then expanded services in 2010 to also include the Village of Hainesville. In 2012, the Village entered into contracts with the Villages 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 Highwood. 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. In 2016, the Village entered into fire and police dispatch agreements with the Village of Glencoe and police dispatch agreements with the Villages of Kenilworth, Northfield and Winnetka that will begin in 2017. As of July 2017, Glenview will provide 9-1-1 and police and fire dispatch services for 16 agencies in 12 communities, serving a population of approximately 235,000 citizens.

2016 Accomplishments

- Purchased and implemented portable and mobile radios for the Glenview Police and Fire Departments to transition radio operations to the STARCOM state-wide network
- Completed New World data conversion of legacy records into one system for Glenview and Dispatch Agencies
- Trained Application Support to an expert level in dispatch, police and fire operations as well as use of New World Software

Expenditure Analysis

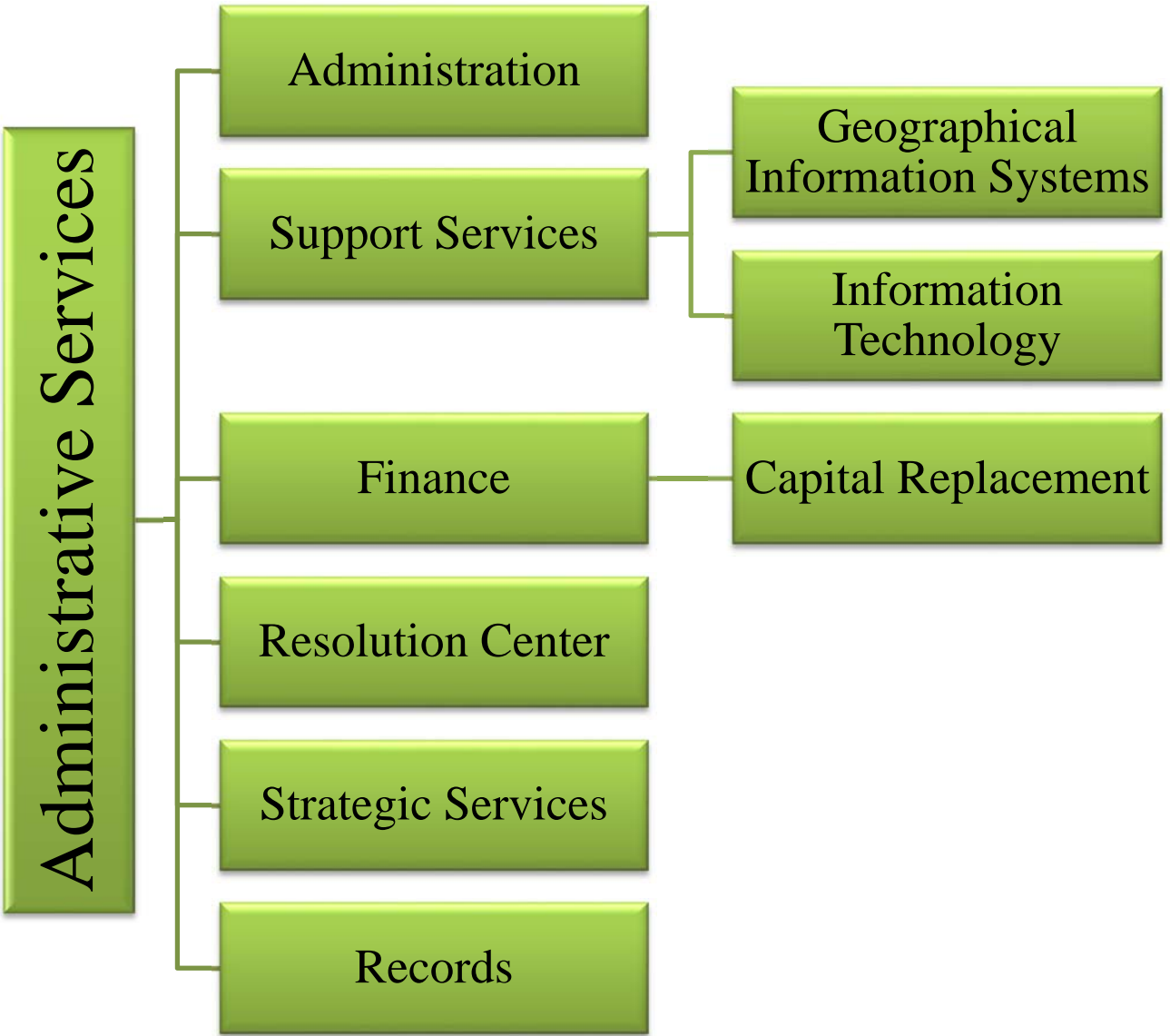
- Personnel expenditures increased from the 2016 Projection to the 2017 Budget as 1 new Supervisor and 5 new Telecommunicators will be hired due to expanded Joint Dispatch services
- 2017 will also see a large increase in capital expenditures to update facilities for the upcoming expanded Joint Dispatch services
- 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 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	4,440,540	4,571,939	4,578,217	4,456,713	5,274,810
Contractual	141,338	175,813	175,813	176,126	226,720
Commodities	28,938	29,449	29,449	30,111	33,050
Other Charges	36,519	51,885	51,885	31,475	54,585
Capital Outlay	2,066,831	-	7,815	7,815	750,000
Total Operating Expenditures	6,714,165	4,829,086	4,843,179	4,702,240	6,339,165
<i>Other Expenditures</i>					
Interfund Charges	127,856	183,656	183,656	183,656	208,812
Total Other Expenditures	127,856	183,656	183,656	183,656	208,812
Total Expenditures	6,842,021	5,012,742	5,026,835	4,885,896	6,547,977
Funding Sources					
Corporate Fund	6,842,021	5,012,742	5,026,835	4,885,896	6,547,977
Total Funds Sources	6,842,021	5,012,742	5,026,835	4,885,896	6,547,977
Full Time Positions					
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	6.00
QA Training Officer	-	-	-	1.00	1.00
Telecommunicator I	9.00	9.00	9.00	8.00	8.00
Telecommunicator II	23.00	23.00	23.00	24.00	29.00
Total Full Time	39.00	39.00	39.00	40.00	46.00
Part Time Positions					
Telecommunicator	3.35	3.35	3.35	3.35	3.35
Total Part Time	3.35	3.35	3.35	3.35	3.35
Total Full Time Equivalent	42.35	42.35	42.35	43.35	49.35

* A Quality Assurance (QA) Officer was hired during 2016 to oversee the department's hiring and training program
 1 additional 911 Shift Supervisor will be hired during 2017 due to expanded Joint Dispatch Services
 5 additional Telecommunicators will be hired during 2017 due to expanded Joint Dispatch Services



Administrative Services Department Summary

Administration, Geographic Information Systems, Information Technology, Finance, Capital Replacement, Resolution Center, Strategic Services and Records

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	2,049,412	1,810,807	1,886,213	1,903,946	1,814,929
Contractual	3,847,333	3,823,830	3,805,882	3,729,517	3,987,009
Commodities	352,676	380,573	398,521	400,006	364,262
Other Charges	30,870	49,325	49,325	47,555	52,320
Capital Outlay	1,827,539	2,366,632	2,366,632	2,366,632	1,469,053
<i>Total Operating Expenditures</i>	8,107,830	8,431,167	8,506,573	8,447,657	7,687,573
<i>Other Expenditures</i>					
Interfund Charges	271,782	381,267	381,267	381,267	447,376
<i>Total Other Expenditures</i>	271,782	381,267	381,267	381,267	447,376
<i>Total Expenditures</i>	8,379,612	8,812,434	8,887,840	8,828,924	8,134,949
<i>Funding Sources</i>					
Corporate Fund	5,565,226	5,408,530	5,483,936	5,515,240	5,649,338
Waukegan/Golf TIF Fund	-	11,946	11,946	11,819	12,005
Special Tax Allocation Fund	132,604	140,722	140,722	141,862	147,459
Glenview Water Fund	468,908	527,114	527,114	551,655	563,265
Glenview Sanitary Fund	24,201	15,834	15,834	22,311	47,501
Wholesale Water Fund	11,736	14,314	14,314	14,314	10,223
Commuter Parking Fund	7,680	7,680	7,680	7,680	7,680
North Maine Water & Sewer Fund	131,943	134,700	134,700	12,448	-
Capital Equipment Replacement Fund	2,037,314	2,551,594	2,551,594	2,551,594	1,697,478
<i>Total Funds Sources</i>	8,379,612	8,812,434	8,887,840	8,828,924	8,134,949
<i>Personnel Budget by Division</i>					
<i>Full Time Positions</i>					
Administration	2.35	2.35	2.35	2.35	2.35
GIS and CADD	1.00	1.00	1.00	1.00	1.00
Finance	1.45	1.45	1.45	1.45	1.45
Resolution Center	4.63	4.63	4.63	4.63	4.63
Strategic Services	2.00	2.00	2.00	2.00	2.00
Records	2.20	2.20	2.20	3.20	3.20
<i>Total Full Time</i>	13.63	13.63	13.63	14.63	14.63
<i>Part Time Positions</i>					
Administration	-	-	-	-	-
GIS and CADD	-	-	-	-	-
Finance	-	-	-	-	-
Resolution Center	0.75	0.75	0.75	0.30	0.30
Strategic Services	-	-	-	-	-
Records	2.40	2.40	2.40	1.80	1.80
<i>Total Part Time</i>	3.15	3.15	3.15	2.10	2.10
<i>Total Full Time Equivalents</i>	16.78	16.78	16.78	16.73	16.73

Administration

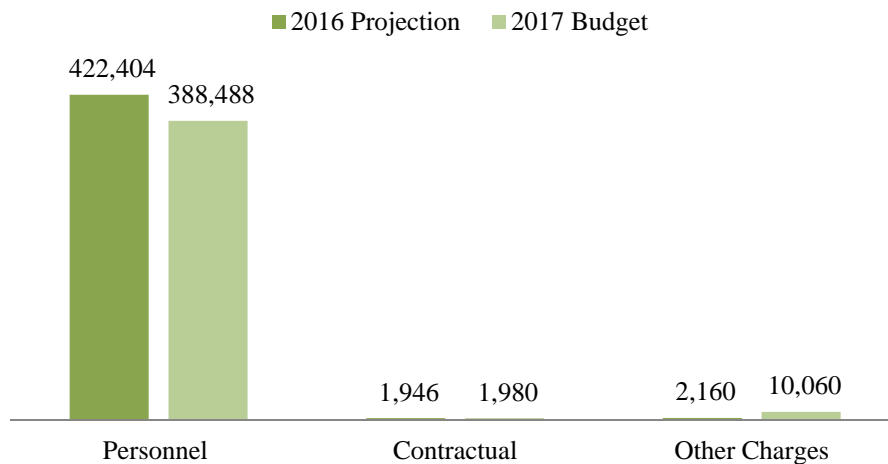
The executive function of the Administrative Services Department includes two full-time positions, the Director and Deputy Director and thirty-two point five percent of the Administrative Services Manager position. This office oversees activities of the divisions and provides project management support.

2016 Accomplishments

- Conducted a thorough analysis of ambulance billing policy
- Established financial reporting and computer standards for the GovIT Consortium
- Led the development and Board adoption of an updated Debt Management Policy for the Village
- Worked with Finance, Facilities, and Public Works Departments to develop a model for the long-term financial sustainability of the Facilities Repair and Replacement Fund
- Worked with Departments to configure, test and launch the new Kronos time and attendance system

Expenditure Analysis

- Contractual expenditures include dues and memberships, and printing
- Other Charges include funding for training



Administration

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	408,431	380,787	417,302	422,404	388,488
Contractual	3,157	2,181	2,181	1,946	1,980
Other Charges	1,948	3,435	3,435	2,160	10,060
<i>Total Operating Expenditures</i>	413,536	386,403	422,918	426,510	400,528
<i>Total Expenditures</i>	413,536	386,403	422,918	426,510	400,528
<i>Funding Sources</i>					
Corporate Fund	381,915	353,493	390,008	393,440	367,529
Glenview Water Fund	28,063	32,910	32,910	33,070	32,999
North Maine Water & Sewer Fund	3,558	-	-	-	-
<i>Total Funds Sources</i>	413,536	386,403	422,918	426,510	400,528
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time</i>					
Director of Administrative Services	1.00	1.00	1.00	1.00	1.00
Assistant Director of Administrative Services	1.00	1.00	1.00	1.00	1.00
Administrative Services Manager	0.35	0.35	0.35	0.35	0.35
<i>Total Full Time</i>	2.35	2.35	2.35	2.35	2.35
<i>Part Time</i>					
NA	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalent</i>	2.35	2.35	2.35	2.35	2.35

Geographic Information Systems (GIS)

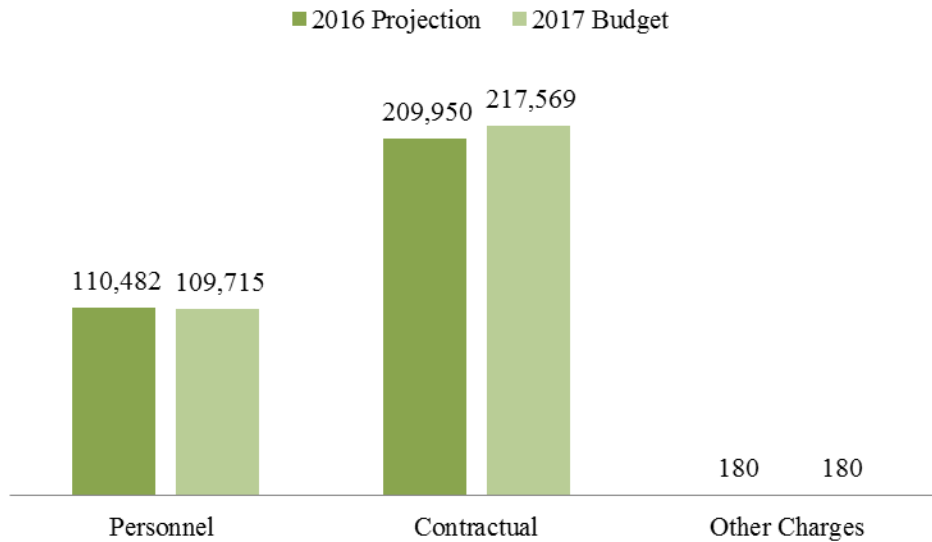
The Village of Glenview is a member of the GIS Consortium, a public entity consisting of thirty-three (33) municipalities working together to provide GIS and technology solutions to local government challenges. The consortium has a vendor to provide GIS services to its members. The GIS program supports mandated municipal mapping, data maintenance, analysis, and interactive search and map tools for the public. The GIS program also supports address update for Village public safety dispatching and its contract partners.

2016 Accomplishments

- Implemented fixed asset update strategy to further populate utility install dates prior to 1988 and to more favorably align with the annual audit schedule
- Updated subdivision and created homeowner association overlays
- Integrated the 2015 pavement management system data (IMS)
- Implemented new database architecture for MapOffice to support field editing

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 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	110,743	109,937	109,937	110,482	109,715
Contractual	214,779	218,877	218,877	209,950	217,569
Commodities	-	-	-	-	-
Other Charges	737	175	175	180	180
Capital Outlay					
<i>Total Operating Expenditures</i>	326,259	328,989	328,989	320,612	327,464
<i>Total Expenditures</i>	326,259	328,989	328,989	320,612	327,464
<i>Funding Sources</i>					
Corporate Fund	292,896	297,751	297,751	289,292	296,347
Special Tax Allocation Fund	6,967	7,100	7,100	7,100	7,060
Glenview Water Fund	22,296	23,046	23,046	23,127	22,971
Glenview Sanitary Fund	1,072	1,092	1,092	1,092	1,086
North Maine Water & Sewer Fund	3,028	-	-	-	-
<i>Total Funds Sources</i>	326,259	328,989	328,989	320,612	327,464
<u>Personnel Budget by Position</u>					
<i>Full Time</i>					
CADD/GIS Technician	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	1.00	1.00	1.00	1.00	1.00
<i>Part Time</i>					
NA	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalent</i>	1.00	1.00	1.00	1.00	1.00

Information Technology

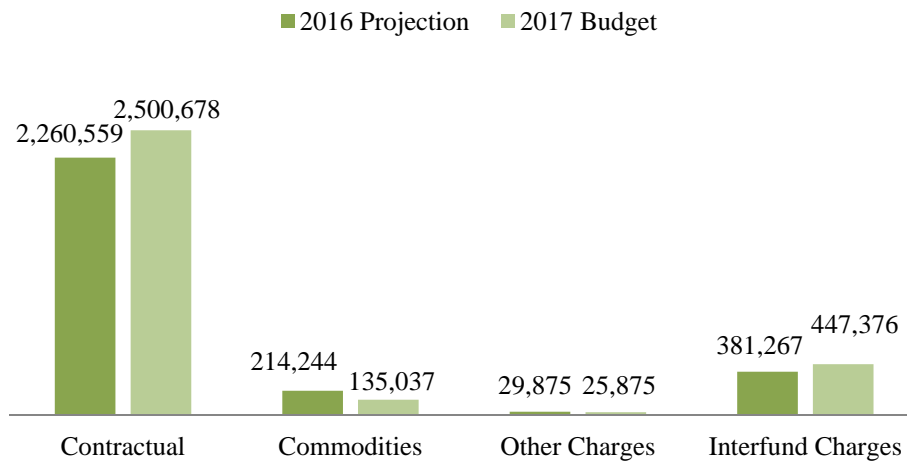
The Information Technology services are currently provided by an outside contractor. The contractor supports user administration, data center services, network and backup services, vendor contract management, and application support for the Village’s New World public safety software application, the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

2016 Accomplishments

- Installed new antennas for Police, Public Works and Fire vehicles
- Prepared a three-year IT strategic plan prioritized based on efficiency, risk, impacted number of users, and frequency of request
- Installed all hardware and software for SCADA upgrade
- Implemented service-level reporting
- Increased server virtualization to 83%

Expenditure Analysis

- Contractual expenditures are projected to increase in 2017 due to expenses related to new Dispatch customers for which there is an offsetting revenue
- Interfund Charges include expenditures for future replacement of information technology and audio visual equipment



Information Technology

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Contractual	2,180,169	2,215,424	2,197,476	2,260,559	2,500,678
Commodities	141,063	194,461	212,409	214,244	135,037
Other Charges	16,370	29,875	29,875	29,875	25,875
Total Operating Expenditures	2,337,602	2,439,760	2,439,760	2,504,679	2,661,590
<i>Other Expenditures</i>					
Interfund Charges	271,782	381,267	381,267	381,267	447,376
Total Other Expenditures	271,782	381,267	381,267	381,267	447,376
Total Expenditures	2,609,384	2,821,027	2,821,027	2,885,946	3,108,966
Funding Sources					
Corporate Fund	2,458,685	2,625,011	2,625,011	2,668,194	2,830,127
Special Tax Allocation Fund	46,848	51,424	51,424	51,449	56,119
Glenview Water Fund	61,554	123,028	123,028	138,261	179,142
Wholesale Water Fund	2,295	4,200	4,200	4,200	-
Glenview Sanitary Fund	18,408	9,684	9,684	16,161	35,898
Commuter Parking Fund	7,680	7,680	7,680	7,680	7,680
North Maine Water & Sewer Fund	13,914	-	-	-	-
Total Funds Sources	2,609,384	2,821,027	2,821,027	2,885,946	3,108,966

Finance

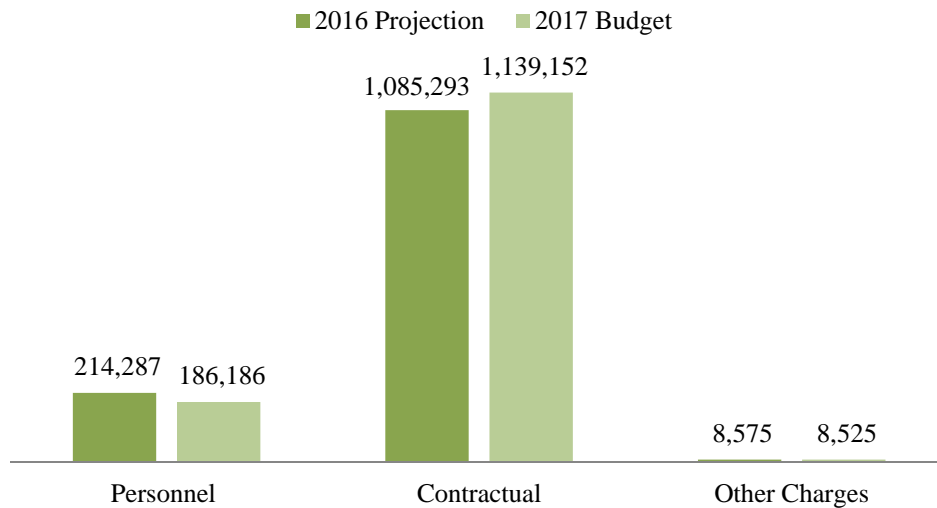
The Finance Division of the Administrative Services Department is responsible for all financial reporting and accounting functions for the Village. Areas of responsibility include budget, audit, payroll, purchasing, debt management, accounting and financial reporting. Upon the closure of the fiscal year, 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.

2016 Accomplishments

- Received an unqualified “clean” audit opinion for the Village for FY 2015
- Submitted and received the Government Finance Officers Association annual Certificate of Achievement for Excellence in Financial Reporting Award for year ending December 31, 2015
- Submitted and received the Government Finance Officers Association annual Distinguished Budget Presentation Award for FY 2016
- Implemented GASB 68 - Full pension liability in the 2015 Comprehensive Annual Financial Report
- Formalized the capital asset policy and established debt disclosure compliance, debt management and Police and Fire Pension funding policies
- Stabilized fluctuating Gas Utility Tax revenues with the adoption of a Straight Gas Use Tax

Expenditure Analysis

- Contractual expenditures include services for accounting, accounts receivable, accounts payable, financial reporting and other financial support



Finance

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015	Original	Revised	Projected	2017
	Actual	Budget	Budget	Actual	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	228,844	220,184	215,069	214,287	186,186
Contractual	1,289,717	1,212,645	1,212,645	1,085,293	1,139,152
Other Charges	2,150	8,575	8,575	8,575	8,525
<i>Total Operating Expenditures</i>	1,520,711	1,441,404	1,436,289	1,308,155	1,333,863
<i>Total Expenditures</i>	1,520,711	1,441,404	1,436,289	1,308,155	1,333,863
<i>Funding Sources</i>					
Corporate Fund	1,363,321	1,145,671	1,140,556	1,133,608	1,138,148
Waukegan/Golf TIF Fund	-	11,946	11,946	11,819	12,005
Special Tax Allocation Fund	78,789	82,198	82,198	83,312	84,280
Glenview Water Fund	49,868	51,717	51,717	51,795	78,690
Wholesale Water Fund	9,441	10,114	10,114	10,114	10,223
Glenview Sanitary Fund	4,720	5,058	5,058	5,058	10,517
North Maine Water & Sewer Fund	14,572	134,700	134,700	12,448	-
<i>Total Funds Sources</i>	1,520,711	1,441,404	1,436,289	1,308,155	1,333,863
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time</i>					
Purchasing Manager	1.00	1.00	1.00	1.00	1.00
Administrative Services Manager	0.45	0.45	0.45	0.45	0.45
<i>Total Full Time</i>	1.45	1.45	1.45	1.45	1.45
<i>Part Time</i>					
NA	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalent</i>	1.45	1.45	1.45	1.45	1.45

Capital Replacement

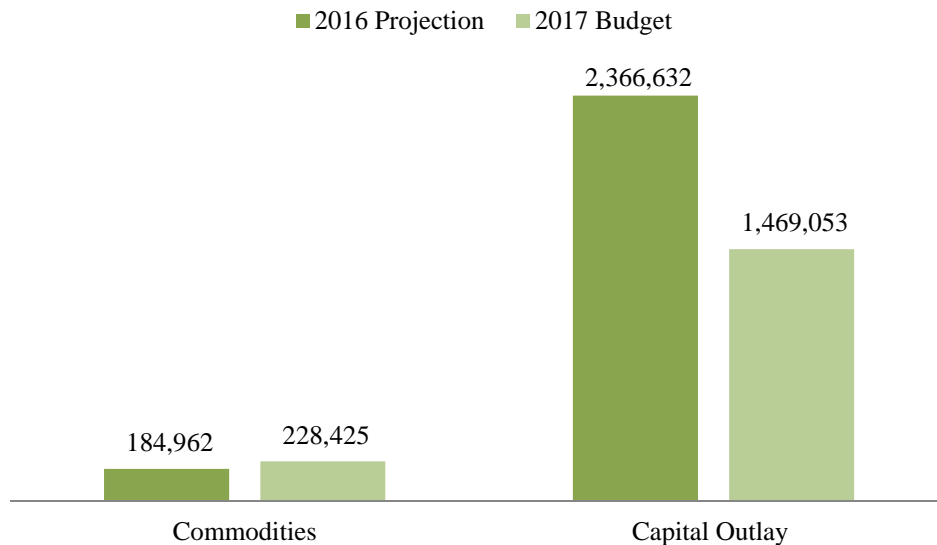
The Capital Equipment Replacement Fund (CERF) is an internal service fund that reserves funds for the future replacement of vehicles, equipment, and information technology equipment. In addition to the management of CERF, staff analyzes the additions and reductions made to capital assets on an annual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

2016 Accomplishments

- Performed annual review of replacement costs and scheduled replacements of all vehicles and equipment
- Developed a point system to determine vehicles' life cycle, replacing the current system where vehicle replacement is primarily based on the number of years in service
- 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 2017 Capital Outlay expenditures include three squad cars for the Police Department and seven trucks, loader/excavator, van and a heavy duty pressure washer for the Public Works Department, including vehicle outfitting



Capital Replacement

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015	Original	Revised	Projected	2017
	Actual	Budget	Budget	Actual	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Commodities	209,776	184,962	184,962	184,962	228,425
Capital Outlay	1,827,539	2,366,632	2,366,632	2,366,632	1,469,053
<i>Total Operating Expenditures</i>	2,037,314	2,551,594	2,551,594	2,551,594	1,697,478
<i>Total Expenditures</i>	2,037,314	2,551,594	2,551,594	2,551,594	1,697,478
<i>Funding Sources</i>					
Capital Equipment Replacement Fund	2,037,314	2,551,594	2,551,594	2,551,594	1,697,478
<i>Total Funds Sources</i>	2,037,314	2,551,594	2,551,594	2,551,594	1,697,478

Resolution Center

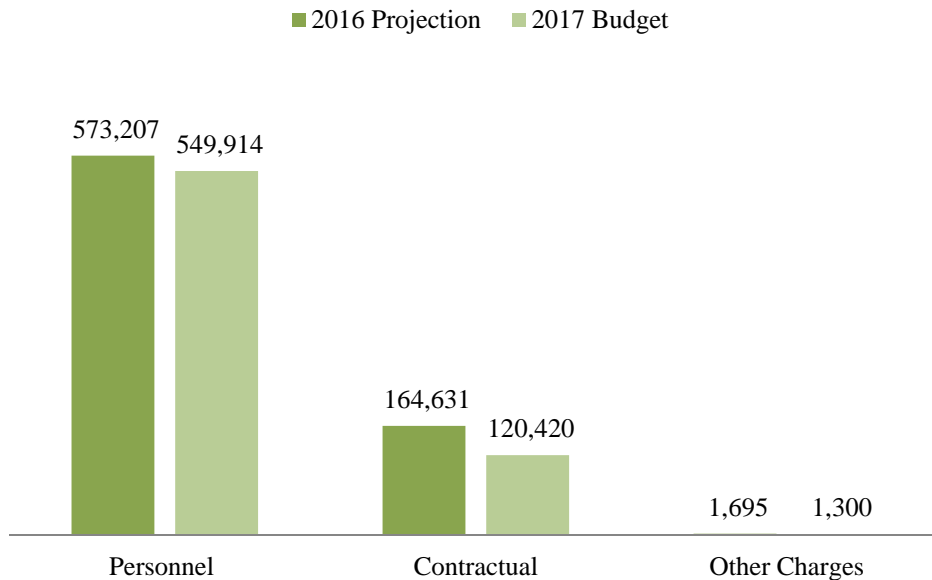
The Resolution Center is a convenient and efficient way for citizens to contact the Village for questions and service requests. The Resolution Center is organized to centralize the call taking and response function for the administrative, public works, community development, and finance general service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

2016 Accomplishments

- Completed Village-wide water meter change out and established procedures to respond to stale/stopped meter and zero consumption meter reads
- Implemented notification program for water accounts with continuous consumption for resident, apartment, and commercial properties

Expenditure Analysis

- The 2017 Budget includes a reduction of 1 part-time personnel due to attrition
- Contractual expenditures include utility billing printing services, postage for utility bills and part time staffing services. Meter reading services are not budgeted in 2017 as automated meters were installed in 2016 and meters are now read electronically
- Other Charges includes funding for staff training



Resolution Center *

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	746,292	568,580	579,392	573,207	549,914
Contractual	152,522	167,565	167,565	164,631	120,420
Other Charges	-	1,695	1,695	1,695	1,300
Total Operating Expenditures	898,814	737,840	748,652	739,533	671,634
Total Expenditures	898,814	737,840	748,652	739,533	671,634
Funding Sources					
Corporate Fund	494,816	441,427	452,239	434,131	422,171
Glenview Water Fund	307,127	296,413	296,413	305,402	249,463
North Maine Water & Sewer Fund	96,871	-	-	-	-
Total Funds Sources	898,814	737,840	748,652	739,533	671,634
Personnel Budget by Position					
<i>Full Time</i>					
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	3.63	3.63	3.63	3.63	3.63
Total Full Time	4.63	4.63	4.63	4.63	4.63
<i>Part Time</i>					
Customer Service Representative	0.75	0.75	0.75	0.30	0.30
Total Part Time	0.75	0.75	0.75	0.30	0.30
Total Full Time Equivalent	5.38	5.38	5.38	4.93	4.93

* During 2016, there was a reduction of 1 Part Time Customer Service Representative due to attrition

Strategic Services

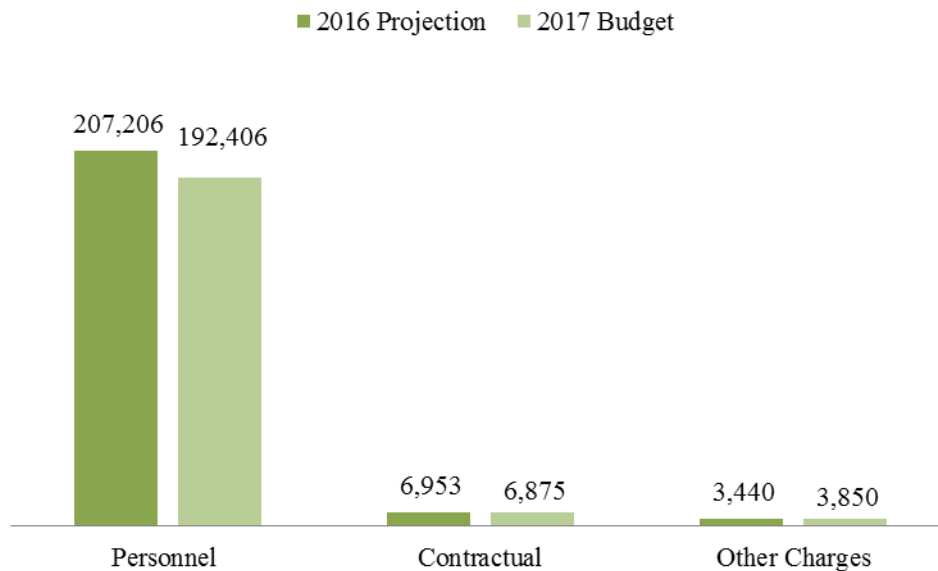
The Strategic Services Division of the Administrative Services Department is responsible for evaluating and implementing business process efficiencies and document management initiatives throughout the Village.

2016 Accomplishments

- Released a Glenview mobile app for Android and Apple offering numerous public services
- Led the design and implementation of the Sharepoint internal document collaboration site
- Led two Munis enterprise system upgrades replacing client-based licensing with a web-based dashboard

Expenditure Analysis

- Current staffing of the division includes two full-time administrative staff



Strategic Services

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	224,130	203,632	203,632	207,206	192,406
Contractual	6,611	6,953	6,953	6,953	6,875
Commodities	327	550	550	200	200
Other Charges	8,776	3,940	3,940	3,440	3,850
Total Operating Expenditures	239,843	215,075	215,075	217,799	203,331
Total Expenditures	239,843	215,075	215,075	217,799	203,331
Funding Sources					
Corporate Fund	239,843	215,075	215,075	217,799	203,331
Total Funds Sources	239,843	215,075	215,075	217,799	203,331
Full Time Positions					
Strategic Services Manager	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Total Full Time	2.00	2.00	2.00	2.00	2.00
Part Time Positions					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalent	2.00	2.00	2.00	2.00	2.00

Records

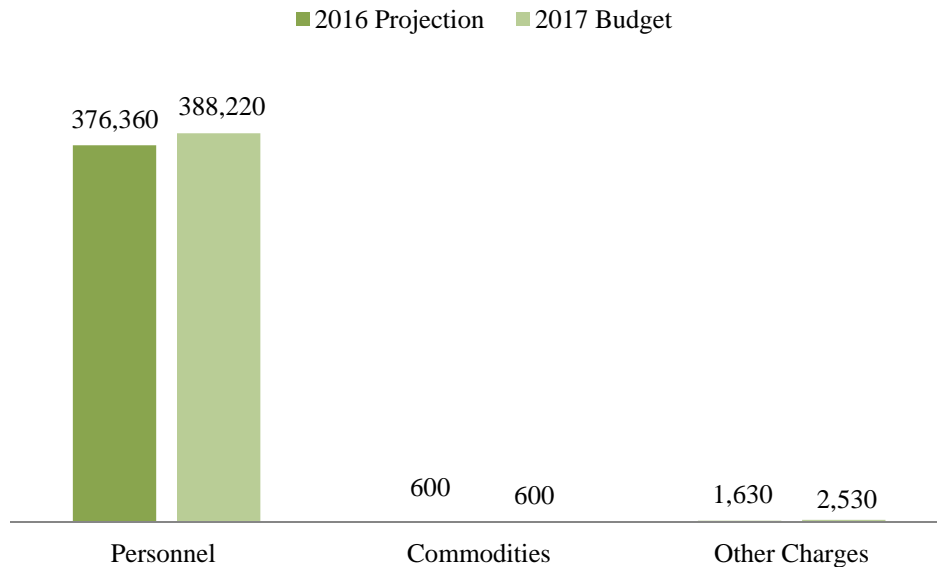
The Records Division of the Administrative Services Department is responsible for the management of all case reports, arrest reports, tickets, payment of judgments, liquor licensing, and court communications for the Police Department. Additionally, the Records Division answers all non-emergency lines 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.

2016 Accomplishments

- Established Sharepoint subpoena log and processing site; began administering false alarm billing
- Amended Commuter Parking Ordinance and established procedures for Amtrak permits and daily fees

Expenditure Analysis

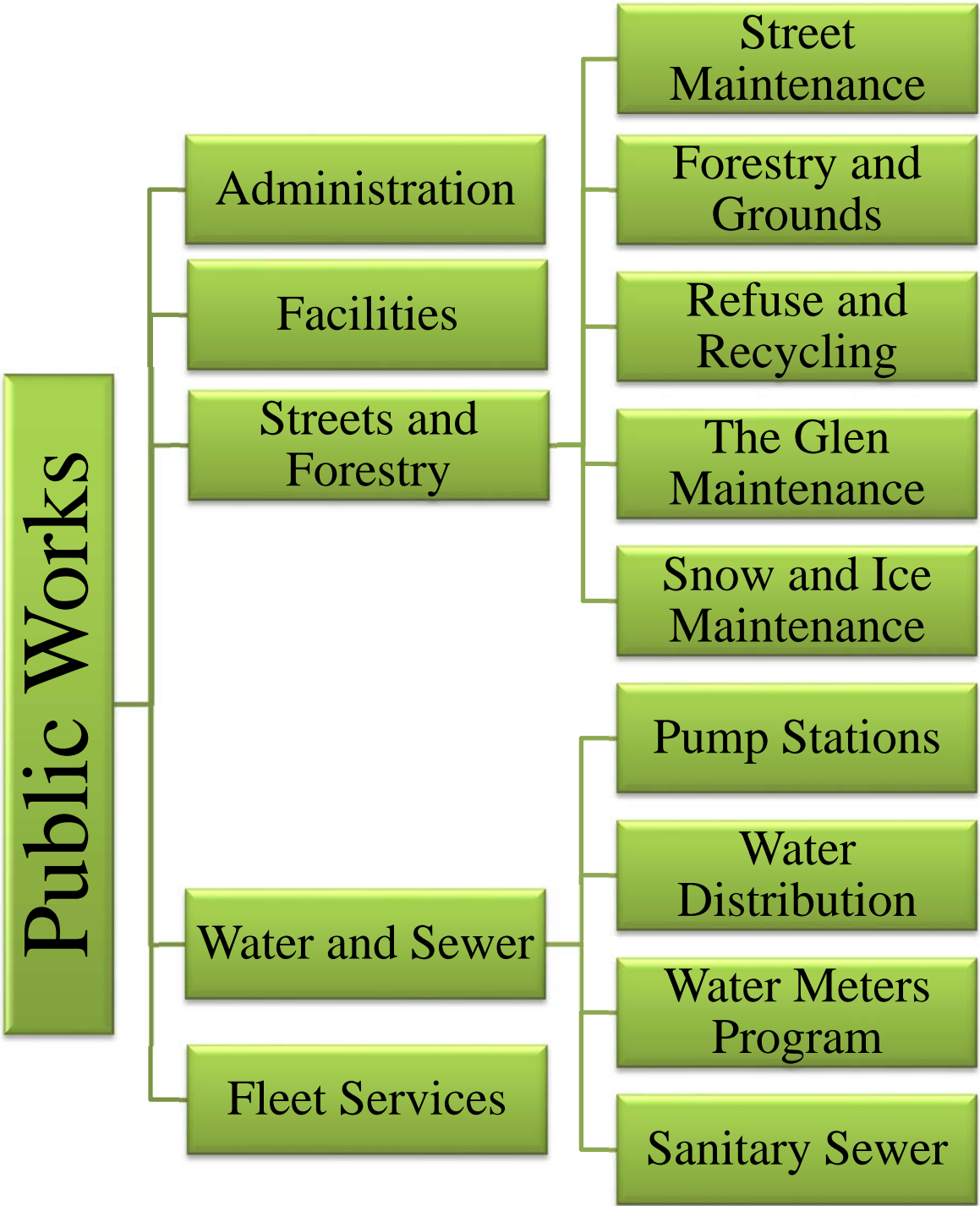
- Current staffing of the division includes three full-time administrative staff, twenty percent of one full-time administrative staff and three part-time Customer Service Representatives; during 2016, one part-time staff position was converted to a full-time position



Records*

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	330,973	327,687	360,881	376,360	388,220
Contractual	378	185	185	185	335
Commodities	1,511	600	600	600	600
Other Charges	888	1,630	1,630	1,630	2,530
Total Operating Expenditures	333,750	330,102	363,296	378,775	391,685
Total Expenditures	333,750	330,102	363,296	378,775	391,685
Funding Sources					
Corporate Fund	333,750	330,102	363,296	378,775	391,685
Total Funds Sources	333,750	330,102	363,296	378,775	391,685
Full Time Positions					
Administrative Services Manager	0.20	0.20	0.20	0.20	0.20
Customer Service Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
Records Clerk	-	-	-	1.00	1.00
Total Full Time	2.20	2.20	2.20	3.20	3.20
Part Time Positions					
Customer Service Representative	2.40	2.40	2.40	1.80	1.80
Total Part Time	2.40	2.40	2.40	1.80	1.80
Total Full Time Equivalent	4.60	4.60	4.60	5.00	5.00

* During 2016, a part time Customer Service Representative position was promoted to a full time Records Clerk position



Public Works Department Summary

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

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	6,802,556	6,129,840	6,214,077	6,184,766	6,252,762
Contractual	13,691,231	12,980,129	12,907,633	12,942,345	10,871,692
Commodities	4,709,354	4,251,581	4,386,244	4,221,869	3,211,767
Other Charges	12,464,303	120,192	125,292	118,567	303,849
Capital Outlay	607,247	1,968,170	1,954,587	1,217,654	2,050,996
Total Operating Expenditures	38,274,691	25,449,912	25,587,833	24,685,202	22,691,066
<i>Other Expenditures</i>					
Interfund Charges	1,594,549	2,130,164	2,116,396	1,978,981	2,829,051
Transfer Out	11,554,046	1,459,124	1,459,124	1,615,624	849,398
Total Other Expenditures	13,148,595	3,589,288	3,575,520	3,594,605	3,678,449
Total Expenditures	51,423,286	29,039,200	29,163,353	28,279,807	26,369,515
Funding Sources					
Corporate Fund	9,260,770	9,012,758	9,107,995	8,964,222	9,308,182
Special Tax Allocation Fund	698,861	972,048	972,048	971,605	983,196
Glenview Water Fund	11,162,452	11,999,605	11,999,605	11,822,463	9,209,384
Glenview Sanitary Fund	674,984	775,854	775,854	715,156	796,774
Wholesale Water Fund	1,935,671	1,959,921	1,959,921	1,983,582	2,167,688
Commuter Parking Fund	341,950	818,509	818,509	623,234	501,493
North Maine Water & Sewer Fund	25,293,086	657,000	657,000	807,000	-
Municipal Equipment Replacement Fund	1,535,518	1,683,005	1,683,005	1,689,701	1,686,122
Facility Repair and Replacement Fund	519,994	1,160,500	1,189,416	702,845	1,716,676
Total Funds Sources	51,423,286	29,039,200	29,163,353	28,279,807	26,369,515
Personnel Budget by Division					
<i>Full Time Positions</i>					
Administration	4.00	4.00	4.00	5.00	5.00
Streets and Forestry	20.60	20.60	20.60	20.60	20.60
Facilities	3.38	3.38	3.38	3.38	3.38
Water and Sewer	16.40	16.40	16.40	16.40	16.40
Fleet Services	3.00	3.00	3.00	3.00	3.00
Total Full Time	47.38	47.38	47.38	48.38	48.38
<i>Part Time Positions</i>					
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	0.25
Fleet Services	0.75	0.75	0.75	0.75	0.75
Total Part Time	2.00	2.00	2.00	2.00	2.00
Total Full Time Equivalents	49.38	49.38	49.38	50.38	50.38

Administration

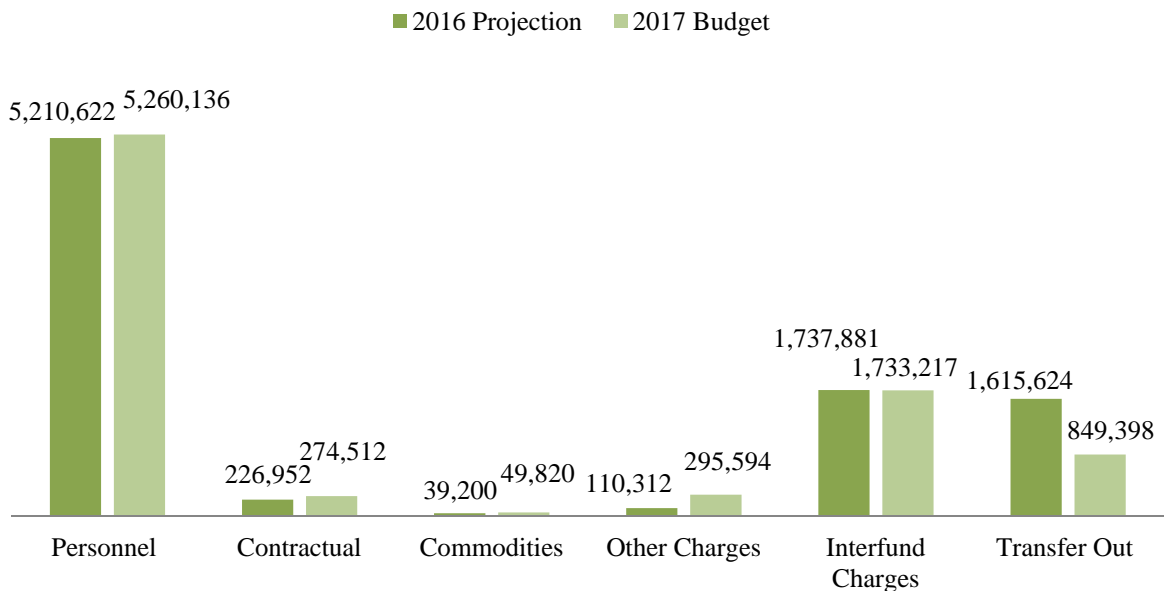
The Administration Division of Public Works is responsible for developing and implementing the departments training program, standard operating procedures, and safety committee. The division also supports the budget, procurement and financial reporting processes for the department.

2016 Accomplishments

- Coordinated a full upgrade to the Village’s SCADA system, including server installation and new equipment at 21 stations
- Aided in the planning and public outreach of the Glen Town Center streetscape replacement
- Worked with the contractor to keep the Water Meter Replacement Program on track and ensure Village interests and standards were being met
- Secured a \$30,000 sub-grant from the Morton Arboretum for tree planting; greatly helping to reduce the outstanding tree planting list and the wait time for residents
- Worked with Administrative Services to develop a FRRF funding model for major building improvements and system components
- Negotiated extension of refuse, recycling and refuse collection services with Groot Industries until 2026
- Coordinated the replacement of the Rugen Jr. sump pump
- Began implementation of the Active Supervisor Training Program giving MEOs the opportunity to shadow the Field Inspector and Supervisors to receive IT, purchasing and administrative training, complete field reports, and fulfill Supervisor duties

Expenditure Analysis

- 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. The 2017 Transfer out is lower due to the closing of the North Maine Water and Sewer Fund



Administration*

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	5,716,800	5,149,550	5,232,018	5,210,622	5,260,136
Contractual	237,846	236,798	226,016	226,952	274,512
Commodities	35,222	43,000	38,500	39,200	49,820
Other Charges	12,343,279	111,937	116,437	110,312	295,594
Capital Outlay	6,213	-	-	-	-
Total Operating Expenditures	18,339,360	5,541,285	5,612,971	5,587,086	5,880,062
<i>Other Expenditures</i>					
Interfund Charges	1,439,972	1,732,681	1,718,913	1,737,881	1,733,217
Transfer Out	11,366,473	1,459,124	1,459,124	1,615,624	849,398
Total Other Expenditures	12,806,445	3,191,805	3,178,037	3,353,505	2,582,615
Total Expenditures	31,145,805	8,733,090	8,791,008	8,940,591	8,462,677
Funding Sources					
Corporate Fund	4,203,970	4,031,254	4,095,172	4,107,909	4,068,214
Glenview Water Fund	2,396,458	2,583,120	2,577,120	2,561,743	2,836,453
Glenview Sanitary Fund	524,651	576,769	576,769	552,029	553,565
Wholesale Water Fund	883,931	884,947	884,947	911,910	1,004,445
North Maine Water & Sewer Fund	23,136,795	657,000	657,000	807,000	-
Total Funds Sources	31,145,805	8,733,090	8,791,008	8,940,591	8,462,677
Personnel Budget by Position					
<i>Full Time Positions</i>					
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	2.00	2.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
Total Full Time	4.00	4.00	4.00	5.00	5.00
<i>Part Time Positions</i>					
Part Time Customer Service Representative	0.50	0.50	0.50	0.50	0.50
Total Part Time	0.50	0.50	0.50	0.50	0.50
Total Full Time Equivalent	4.50	4.50	4.50	5.50	5.50

* During 2016, an Assistant to the Director position was moved from the Community Development Department to Public Works

Facilities Management

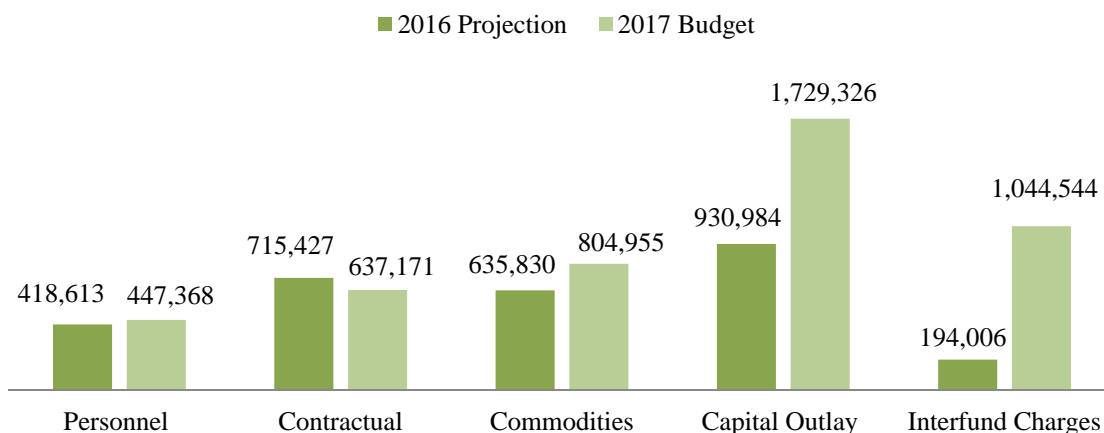
The Village currently owns and maintains 31 facilities including 300,000 square feet of buildings and 640,000 square feet of parking decks. Beyond annual operating maintenance, these 31 facilities require capital maintenance and improvements to ensure they meet and exceed their useful life and provide 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.

2016 Accomplishments

- Mold remediation and installation of a new roof at Fire Stations 13 and 14
- Coordinated replacement of Rugen Jr. sump pump
- Oversaw the removal of decommissioned cell tower at 1225 Waukegan Road
- Completed installation of tent structure in the yard of Phase III
- Completed installation of electronic locking doors and substantially completed Kiss and Ride concrete steps and railings at the Downtown Metra Train Station
- Managed the installation of panic alarms in key locations throughout the Village Hall
- Secured grant funding from the Department of Commerce and Energy to purchase LED lights to retrofit the fixtures in the Police Station Basement

Expenditure Analysis

- Contractual expenditures are decreasing in 2017 from the 2016 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 2017 budget includes an office remodel of the Public Works Administration building, a new air conditioner, light fixtures and door at the Public Works Garage and a new roof, fencing, concrete, electrical upgrades and rest room renovations at Fire Station 8
- Interfund Charges for 2017 are significantly higher than 2016 Projections as a new Facilities Repair and Replacement funding model for major building improvements and system components is being implemented in 2017



Facilities Management

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	509,977	441,501	443,270	418,613	447,368
Contractual	708,221	623,551	661,451	715,427	637,171
Commodities	593,616	675,330	679,330	635,830	804,955
Other Charges	2,224	2,500	3,100	2,500	2,500
Capital Outlay	239,015	1,681,500	1,667,917	930,984	1,729,326
<i>Total Operating Expenditures</i>	2,053,054	3,424,382	3,455,068	2,703,355	3,621,320
<i>Other Expenditures</i>					
Interfund Charges	108,075	350,389	350,389	194,006	1,044,544
Transfer Out	187,573	-	-	-	-
<i>Total Other Expenditures</i>	295,648	350,389	350,389	194,006	1,044,544
<i>Total Expenditures</i>	2,348,702	3,774,771	3,805,457	2,897,361	4,665,864
<i>Funding Sources</i>					
Corporate Fund	1,107,435	1,078,708	1,080,477	1,036,533	1,311,783
Special Tax Allocation Fund	89,765	101,500	101,500	101,500	103,500
Glenview Water Fund	409,232	659,186	659,186	516,602	1,023,068
Glenview Sanitary Fund	74,678	132,960	132,960	98,433	177,823
Wholesale Water Fund	10,806	25,020	25,020	20,552	29,883
Commuter Parking Fund	127,679	616,897	616,897	420,897	303,131
North Maine Water & Sewer Fund	9,113	-	-	-	-
Facility Repair and Replacement Fund	519,994	1,160,500	1,189,416	702,845	1,716,676
<i>Total Funds Sources</i>	2,348,702	3,774,771	3,805,457	2,897,361	4,665,864
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
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
<i>Total Full Time</i>	3.38	3.38	3.38	3.38	3.38
<i>Part Time Positions</i>					
Part Time Seasonal Intern	0.25	0.25	0.25	0.25	0.25
<i>Total Part Time</i>	0.25	0.25	0.25	0.25	0.25
<i>Full Time Equivalents</i>	3.63	3.63	3.63	3.63	3.63

Streets and Forestry

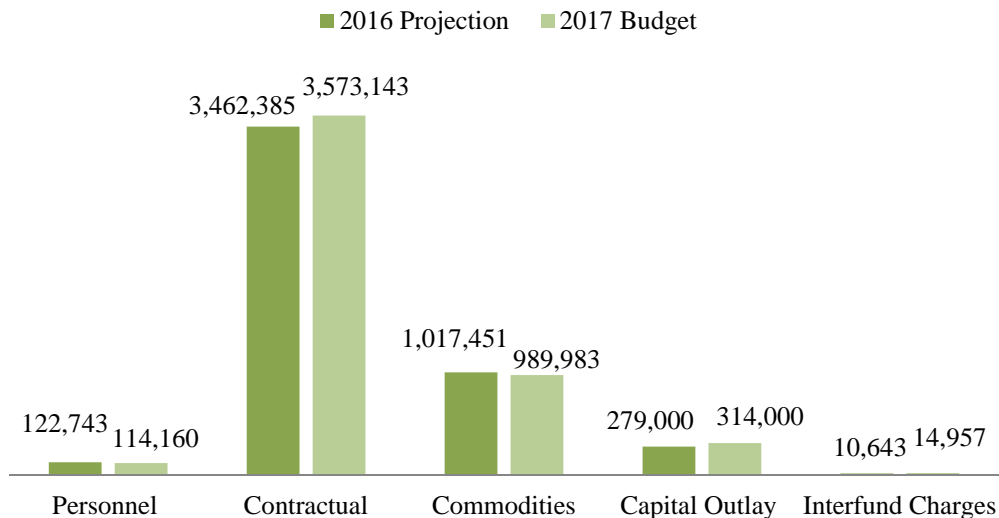
The Streets and Forestry Division is responsible for pothole patching, street sign maintenance, street sweeping, snow plowing, street lighting maintenance, sidewalk repair and maintenance, parkway tree removals and plantings, Emerald Ash Borer (EAB) management, and brush pick up. The division responds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

2016 Accomplishments

- Removed 792 hazardous or diseased parkway trees, including 209 trees infested with EAB as a part of the EAB management plan; 3,178 parkway trees were pruned, and 791 parkway trees were planted
- Hosted four volunteer work days and/or educational events focused on litter cleanup, green infrastructure, and natural resources such as Heritage Trees
- Awarded designation as a Tree City USA by the Illinois Department of Natural Resources for the 31st consecutive year
- Metropolitan Water Reclamation District Sustainable City Award
- Received the Friends of the Chicago River Silver Ribbon Award for the Riverwalk project; the award is to honor the work of municipalities for their creative approaches to projects within the Chicago River watershed and to recognize these who strive for the ideal in sustainable design that takes people, water and wildlife into account
- Coordinated five adopt-a-highway events with four separate groups for a total of 5.3 miles

Expenditure Analysis

- Contractual expenditures are increasing in 2017 from the 2016 Projection due to the awarding of new contracts for street light maintenance, ongoing landscape maintenance of the floodway homes, and banner/flag /wreath installation and removal services for The Glen Town Center and the Central Business District
- Commodity expenditures decreased in 2017 from the 2016 Projections due to more favorable rock salt price
- 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 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	110,634	112,697	112,697	122,743	114,160
Contractual	3,230,633	3,568,753	3,425,115	3,462,385	3,573,143
Commodities	1,060,268	1,003,863	1,177,051	1,017,451	989,983
Capital Outlay	355,984	279,000	279,000	279,000	314,000
Total Operating Expenditures	4,757,518	4,964,313	4,993,863	4,881,578	4,991,286
<i>Other Expenditures</i>					
Interfund Charges	15,213	10,643	10,643	10,643	14,957
Total Other Expenditures	15,213	10,643	10,643	10,643	14,957
Total Expenditures	4,772,731	4,974,956	5,004,506	4,892,221	5,006,243
<i>Funding Sources</i>					
Corporate Fund	3,949,365	3,902,796	3,932,346	3,819,780	3,928,185
Special Tax Allocation Fund	609,096	870,548	870,548	870,105	879,696
Commuter Parking Fund	214,270	201,612	201,612	202,337	198,362
Total Funds Sources	4,772,731	4,974,956	5,004,506	4,892,221	5,006,243
<u>Personnel Budget by Position</u>					
<i>Full Time Positions</i>					
Superintendent	1.12	1.12	1.12	1.12	1.12
Natural Resource Manager	1.00	1.00	1.00	1.00	1.00
Supervisor	1.68	1.68	1.68	1.68	1.68
Field Inspector	0.56	0.56	0.56	1.12	1.12
Maintenance Equipment Operator	16.24	16.24	16.24	15.68	15.68
Total Full Time	20.60	20.60	20.60	20.60	20.60
<i>Part Time Positions</i>					
Natural Resource Seasonals	0.50	0.50	0.50	0.50	0.50
Total Part Time	0.50	0.50	0.50	0.50	0.50
Total Full Time Equivalent	21.10	21.10	21.10	21.10	21.10

* 1 Maintenance Equipment Operator position was replaced with a Field Inspector position in 2016
56% of Full-time salaries for Superintendents, Supervisors, Field Inspectors and Maintenance Equipment Operators are budgeted in Streets and Forestry

Street Maintenance

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015	Original	Revised	Projected	2017
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Contractual	435,735	503,153	449,630	470,965	623,072
Commodities	694,289	656,213	732,169	669,801	688,937
Total Operating Expenditures	1,130,024	1,159,366	1,181,799	1,140,766	1,312,009
<i>Other Expenditures</i>					
Interfund Charges	10,142	5,708	5,708	5,708	9,072
Total Other Expenditures	10,142	5,708	5,708	5,708	9,072
Total Expenditures	1,140,166	1,165,074	1,187,507	1,146,474	1,321,081
<i>Funding Sources</i>					
Corporate Fund	1,096,175	1,117,445	1,142,895	1,101,149	1,268,148
Commuter Parking Fund	43,991	47,629	44,612	45,325	52,933
Total Funds Sources	1,140,166	1,165,074	1,187,507	1,146,474	1,321,081

Forestry and Grounds

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015	Original	Revised	Projected	2017
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Contractual	786,499	766,882	760,505	741,762	751,534
Commodities	18,170	15,500	23,665	15,500	15,500
Capital Outlay	355,984	279,000	279,000	279,000	314,000
Total Operating Expenditures	1,160,652	1,061,382	1,063,170	1,036,262	1,081,034
Total Expenditures	1,160,652	1,061,382	1,063,170	1,036,262	1,081,034
<i>Funding Sources</i>					
Corporate Fund	1,137,141	1,036,100	1,040,200	1,013,280	1,050,448
Commuter Parking Fund	23,511	25,282	22,970	22,982	30,586
Total Funds Sources	1,160,652	1,061,382	1,063,170	1,036,262	1,081,034

Refuse and Recycling

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015	Original	Revised	Projected	2017
	Actual	Budget	Budget	Actual	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	606,909	575,500	575,500	531,600	518,800
Commodities	24,384	40,000	57,283	40,000	25,000
<i>Total Operating Expenditures</i>	631,293	615,500	632,783	571,600	543,800
<i>Total Expenditures</i>	631,293	615,500	632,783	571,600	543,800
<i>Funding Sources</i>					
Corporate Fund	631,293	615,500	632,783	571,600	543,800
<i>Total Funds Sources</i>	631,293	615,500	632,783	571,600	543,800

The Glen Maintenance

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015	Original	Revised	Projected	2017
	Actual	Budget	Budget	Actual	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	110,634	112,697	112,697	122,743	114,160
Contractual	296,505	438,340	429,165	427,851	378,168
Commodities	2,237	23,730	32,905	23,730	19,750
<i>Total Operating Expenditures</i>	409,375	574,767	574,767	574,324	512,078
<i>Other Expenditures</i>					
Interfund Charges	5,071	4,935	4,935	4,935	5,885
<i>Total Other Expenditures</i>	5,071	4,935	4,935	4,935	5,885
<i>Total Expenditures</i>	414,446	579,702	579,702	579,259	517,963
<i>Funding Sources</i>					
Special Tax Allocation Fund	414,446	579,702	579,702	579,259	517,963
<i>Total Funds Sources</i>	414,446	579,702	579,702	579,259	517,963

Snow and Ice Maintenance

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015	Original	Revised	Projected	2017
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Contractual	1,104,985	1,284,878	1,210,315	1,290,207	1,301,569
Commodities	321,188	268,420	331,030	268,420	240,796
<i>Total Operating Expenditures</i>	1,426,174	1,553,298	1,541,345	1,558,627	1,542,365
 <i>Total Expenditures</i>	 1,426,174	 1,553,298	 1,541,345	 1,558,627	 1,542,365
 <i>Funding Sources</i>					
Corporate Fund	1,084,755	1,133,751	1,116,469	1,133,751	1,065,789
Special Tax Allocation Fund	194,649	290,846	290,846	290,846	361,733
Commuter Parking Fund	146,769	128,701	134,030	134,030	114,843
<i>Total Funds Sources</i>	1,426,174	1,553,298	1,541,345	1,558,627	1,542,365

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Water and Sewer

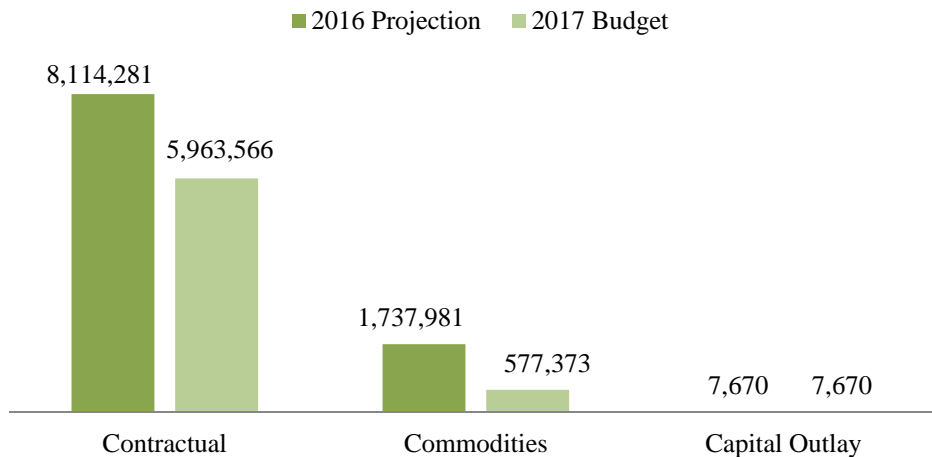
The Water and Sewer Division of the Public Works Department maintains and manages the Village's water supply and maintains water and sewer infrastructure. This includes repair of water main breaks, hydrant flushing, meter installations and replacements, pump house management, and sewer cleaning.

2016 Accomplishments

- Managed the repair of 63 water main breaks during the extremely harsh winter
- Processed 2,809 water meter service calls, including meter tests, final reads, repairs and replacements as well as new installations
- Cleaned 272,144 feet of sanitary sewer in the Glenview system and 44,141 feet of storm sewer in the Glenview system
- Began acting as Water Operator for the Village of Golf for IPEA testing and reporting as part of the Wholesale Water Supply Agreement
- Substantially completed the implementation of the SCADA Master Plan

Expenditure Analysis

- Contractual expenditures will be significantly lower in 2017 than 2016 mostly due to the final implementation of the automatic meter reading system (AMI) and the Supervisory Control and Data Acquisition (SCADA) projections in 2016. Contractual expenditures for 2017 include \$5,441,426 for the purchase of water from the Village of Wilmette
- Commodity expenses will also be significantly lower in 2017 than 2016 due to the purchase of new meters during the implementation of the AMI program in 2016. Commodity expenses for 2017 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 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Contractual	9,069,989	8,127,727	8,149,752	8,114,281	5,963,566
Commodities	2,431,942	1,737,981	1,721,956	1,737,981	577,373
Other Charges	112,564	-	-	-	-
Capital Outlay	6,035	7,670	7,670	7,670	7,670
Total Operating Expenditures	11,620,530	9,873,378	9,879,378	9,859,932	6,548,609
Total Expenditures	11,620,530	9,873,378	9,879,378	9,859,932	6,548,609
Funding Sources					
Glenview Water Fund	8,356,762	8,757,299	8,763,299	8,744,118	5,349,863
Glenview Sanitary Fund	75,656	66,125	66,125	64,695	65,386
Wholesale Water Fund	1,040,934	1,049,954	1,049,954	1,051,119	1,133,360
North Maine Water & Sewer Fund	2,147,178	-	-	-	-
Total Funds Sources	11,620,530	9,873,378	9,879,378	9,859,932	6,548,609
Personnel Budget by Position					
Full Time Positions					
Superintendent	0.88	0.88	0.88	0.88	0.88
Supervisor	1.32	1.32	1.32	1.32	1.32
Water Utilities Manager	1.00	1.00	1.00	1.00	1.00
Field Inspector	0.44	0.44	0.44	0.88	0.88
Maintenance Equipment Operator	12.76	12.76	12.76	12.32	12.32
Total Full Time	16.40	16.40	16.40	16.40	16.40
Part Time Positions					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	16.40	16.40	16.40	16.40	16.40

* 1 Maintenance Equipment Operator position was replaced with a Field Inspector position in 2016
44% of Full-time salaries for Superintendent, Supervisor, Field Inspector and Maintenance Equipment Operators are budgeted in Water and Sewer

Pump Stations

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	104,165	565,473	559,423	564,853	48,886
Commodities	34,520	53,500	64,500	53,500	60,500
<i>Total Operating Expenditures</i>	138,686	618,973	623,923	618,353	109,386
<i>Total Expenditures</i>	138,686	618,973	623,923	618,353	109,386
<i>Funding Sources</i>					
Glenview Water Fund	120,159	613,782	618,732	613,703	104,736
Wholesale Water Fund	12,339	5,191	5,191	4,650	4,650
North Maine Water & Sewer Fund	6,188	-	-	-	-
<i>Total Funds Sources</i>	138,686	618,973	623,923	618,353	109,386

Water Distribution

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	347,799	338,197	387,052	325,095	350,751
Commodities	380,346	493,072	468,822	493,072	435,062
Capital Outlay	6,035	7,670	7,670	7,670	7,670
<i>Total Operating Expenditures</i>	734,180	838,939	863,544	825,837	793,483
<i>Total Expenditures</i>	734,180	838,939	863,544	825,837	793,483
<i>Funding Sources</i>					
Glenview Water Fund	669,932	838,939	863,544	825,837	793,483
Glenview Sanitary Fund	-	-	-	-	-
Wholesale Water Fund	62,816	62,816	62,816	62,816	62,816
North Maine Water & Sewer Fund	64,248	-	-	-	-
<i>Total Funds Sources</i>	796,996	901,755	926,360	888,653	856,299

Supply and Metering

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015	Original	Revised	Projected	2017
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Contractual	8,561,968	7,185,652	7,167,272	7,187,358	5,526,354
Commodities	1,996,081	1,163,689	1,158,514	1,163,689	54,000
Other Charges	112,564	-	-	-	-
<i>Total Operating Expenditures</i>	10,670,612	8,349,341	8,325,786	8,351,047	5,580,354
<i>Total Expenditures</i>	10,670,612	8,349,341	8,325,786	8,351,047	5,580,354
<i>Funding Sources</i>					
Glenview Water Fund	7,566,671	7,304,578	7,281,023	7,304,578	4,451,644
Glenview Sanitary Fund	(1,396)	-	-	-	-
Wholesale Water Fund	1,028,595	1,044,763	1,044,763	1,046,469	1,128,710
North Maine Water & Sewer Fund	2,076,742	-	-	-	-
<i>Total Funds Sources</i>	10,670,612	8,349,341	8,325,786	8,351,047	5,580,354

* 98% of the FY 2017 Budget for Contractual expenditures is for the purchase of water.

Sanitary Sewer System

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015	Original	Revised	Projected	2017
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Contractual	56,057	38,405	36,005	36,975	37,575
Commodities	20,995	27,720	30,120	27,720	27,811
<i>Total Operating Expenditures</i>	77,052	66,125	66,125	64,695	65,386
<i>Total Expenditures</i>	77,052	66,125	66,125	64,695	65,386
<i>Funding Sources</i>					
Glenview Sanitary Fund	77,052	66,125	66,125	64,695	65,386
North Maine Water & Sewer Fund	-	-	-	-	-
<i>Total Funds Sources</i>	77,052	66,125	66,125	64,695	65,386

Fleet Services

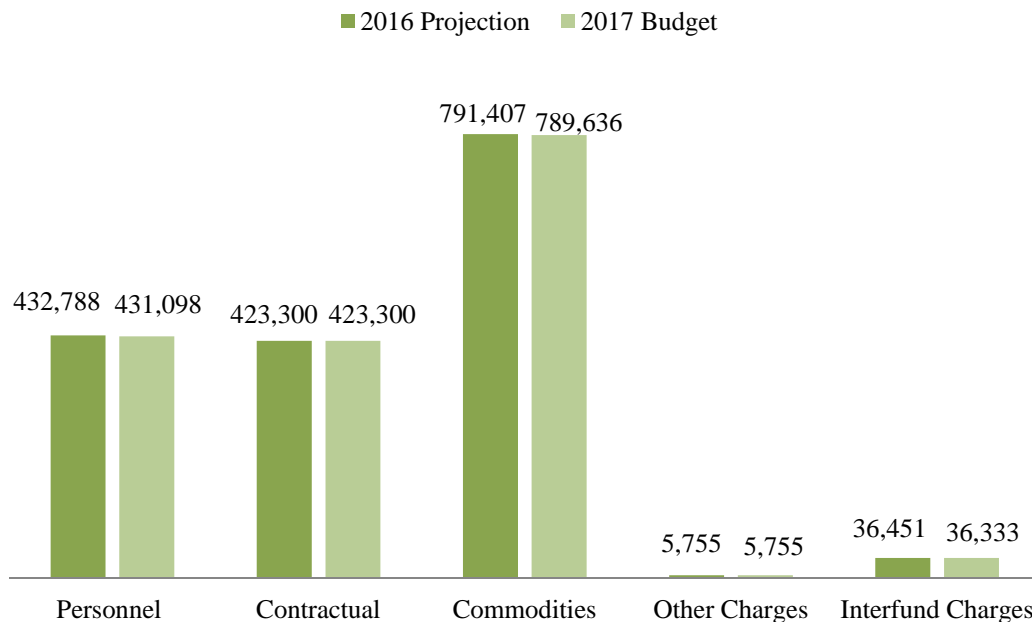
The Fleet Services Division of the Public Works Department is responsible for all preventative maintenance and repair activities for the Village's vehicles and equipment. Proper preventative maintenance is necessary to ensure that all vehicles and equipment meet their full useful life expectancy.

2016 Accomplishments

- Completed annual Underground Storage Tank (UST) 3rd party testing per the Office of the State Fire Marshal (OSFM) for both public works fuel pumps and municipal center generator locations. The municipal center generator UST also passed its biennial OSFM inspection
- Entered into a contact with a new vendor to supply fuel for the Village's fleet
- Prepared 23 vehicles and a variety of equipment for sale via online auctions
- 1,906 vehicle/equipment repair orders completed (1,012 in-house and 864 contractually) on 209 vehicles and prices of equipment belonging to the Village and its external customers
- Outfitted and introduced 17 new vehicles and pieces of equipment into the Village's fleet

Expenditure Analysis

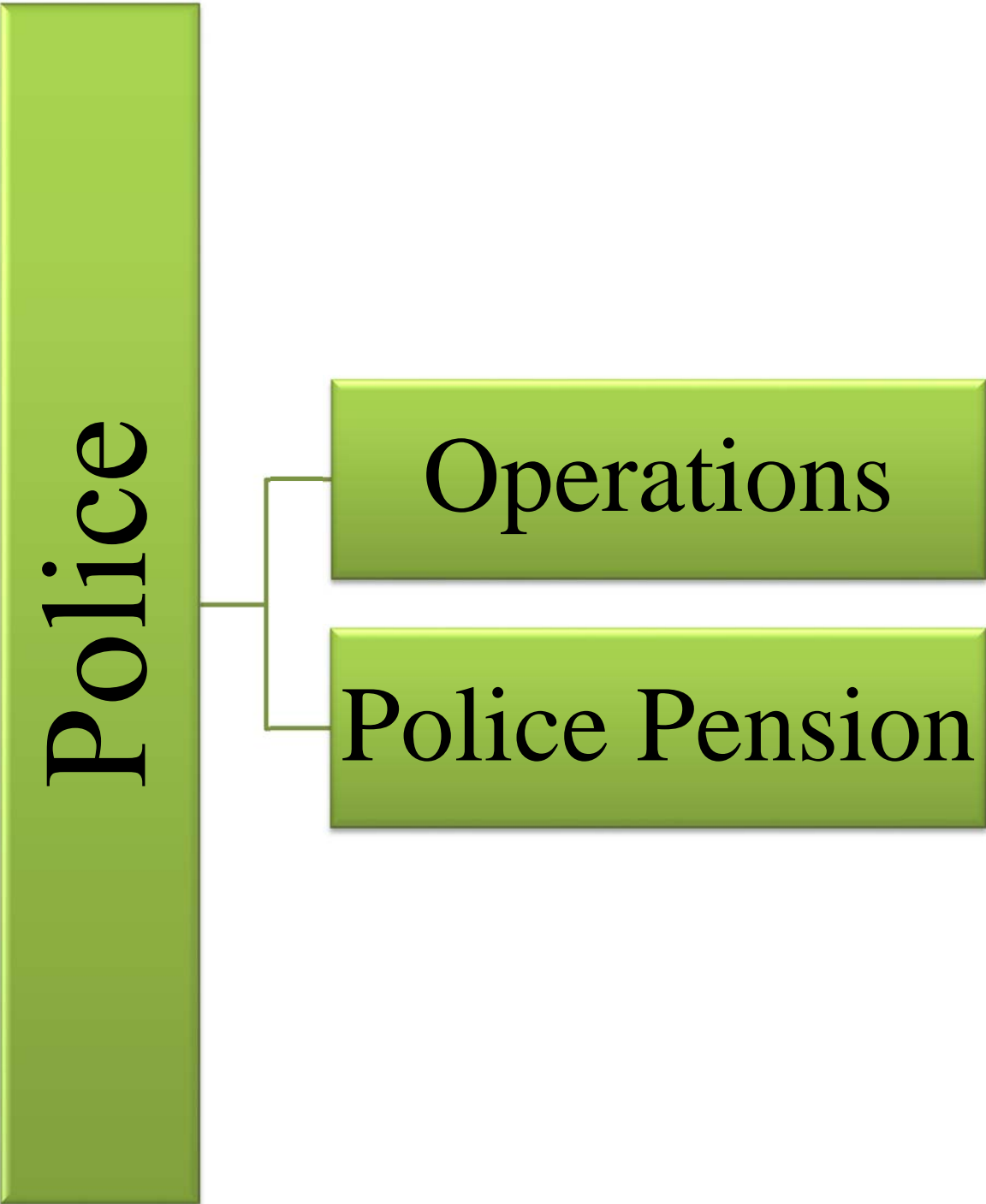
- There are no significant changes between the 2016 Projections and the 2017 Budget
- Commodities include \$527,729 for fuel and \$253,843 to purchase various auto parts and supplies in 2017



Fleet Services Division

Fleet Services

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	465,145	426,092	426,092	432,788	431,098
Contractual	444,541	423,300	445,300	423,300	423,300
Commodities	588,307	791,407	769,407	791,407	789,636
Other Charges	6,237	5,755	5,755	5,755	5,755
Total Operating Expenditures	1,504,229	1,646,554	1,646,554	1,653,250	1,649,789
<i>Other Expenditures</i>					
Interfund Charges	31,289	36,451	36,451	36,451	36,333
Total Other Expenditures	31,289	36,451	36,451	36,451	36,333
Total Expenditures	1,535,518	1,683,005	1,683,005	1,689,701	1,686,122
Funding Sources					
Municipal Equipment Replacement Fund	1,535,518	1,683,005	1,683,005	1,689,701	1,686,122
Total Funds Sources	1,535,518	1,683,005	1,683,005	1,689,701	1,686,122
<u>Personnel Budget by Position</u>					
Full Time Positions					
Supervisor	1.00	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00	2.00
Total Full Time	3.00	3.00	3.00	3.00	3.00
Part Time Positions					
Fleet Assistant	0.75	0.75	0.75	0.75	0.75
Total Part Time	0.75	0.75	0.75	0.75	0.75
Total Full Time Equivalent	3.75	3.75	3.75	3.75	3.75



Police Department Summary

Police Operations, Special, and Pension

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	13,206,329	12,927,004	13,028,859	13,452,645	13,700,074
Contractual	531,432	779,731	785,206	754,771	773,850
Commodities	114,250	133,530	131,386	140,461	130,918
Other Charges	2,108,545	2,600,375	2,607,475	2,617,520	2,599,366
Capital Outlay	-	32,834	32,834	697	32,137
Total Operating Expenditures	15,960,557	16,473,474	16,585,760	16,966,095	17,236,345
<i>Other Expenditures</i>					
Interfund Charges	391,441	549,266	549,266	552,903	394,794
Total Other Expenditures	391,441	549,266	549,266	552,903	394,794
Total Expenditures	16,351,998	17,022,740	17,135,026	17,518,998	17,631,139
Funding Sources					
Corporate Fund	12,568,282	13,123,643	13,235,929	13,458,463	13,361,570
Police Special Fund	-	32,834	32,834	697	32,137
Police Pension Fund	3,783,716	3,866,263	3,866,263	4,059,838	4,237,432
Total Funds Sources	16,351,998	17,022,740	17,135,026	17,518,998	17,631,139
 Personnel Budget by Division					
Full Time Positions					
Police Services	75.00	75.00	75.00	75.00	75.00
Total Full Time	75.00	75.00	75.00	75.00	75.00
 Part Time Positions					
Police Services	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	75.00	75.00	75.00	75.00	75.00

Police Operations

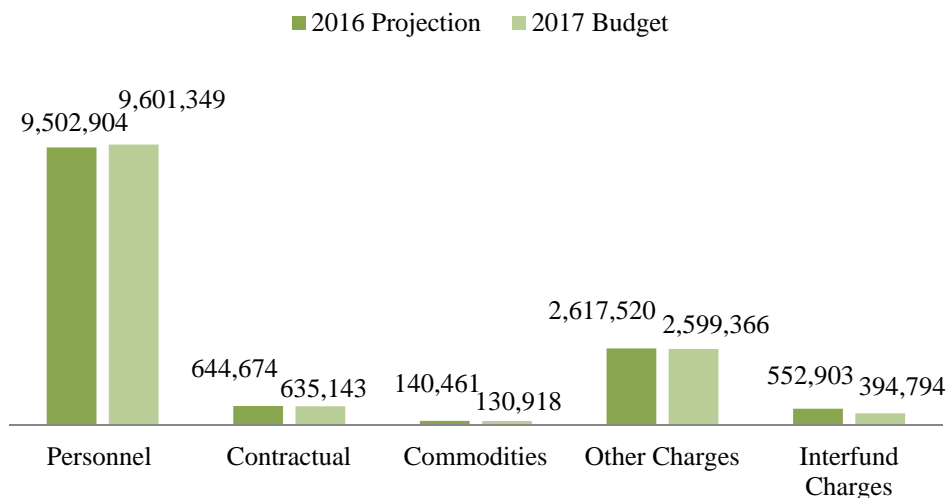
The Glenview Police Department provides quality law enforcement services to residents and businesses and provides them with a safe and secure environment that fosters a sense of security. The Police Department services include crime investigations, juvenile crime investigations, patrol operations, traffic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

2016 Accomplishments

- Completed a first ever pre-certified list of police applicants, resulting in an expedited hiring process and pre-trained officers with law enforcement knowledge and no police academy; four new officers were hired under this new program
- The Police Department ventured into two core training themes under its training program and department goals; de-escalation and crisis intervention training
- Police Community Relations was restructured to include a team of officers dedicated to providing services for block parties, tours, schools, businesses, senior groups, etc., providing opportunities for positive and harmonious interactions between the police and community. In 2016, the community relations team participated in 60 requests from the community
- The Department has been identified as eligible to receive funding and participate in the Naval Criminal Investigative Services (NCIS) Law Enforcement Information Exchange (LInX) Program, which is a multi-regional collaboration of law enforcement information sharing between local, state and federal law enforcement agencies

Expenditure Analysis

- Other Charges include the Village's contribution to police pensions. These expenditures are transferred to the Police Pension Fund. The 2016 projected pension contribution is \$2,505,502 and the 2017 budget is \$2,456,386, a decrease of \$49,116, or 2.0% but is an amount totaling \$118,503 higher than the actuarially recommended contribution for the year. The 2017 budget also includes additional training for crisis intervention, de-escalation and diversity awareness
- Interfund Charges include the maintenance and repair of the department's fleet and reserves for future vehicle replacement



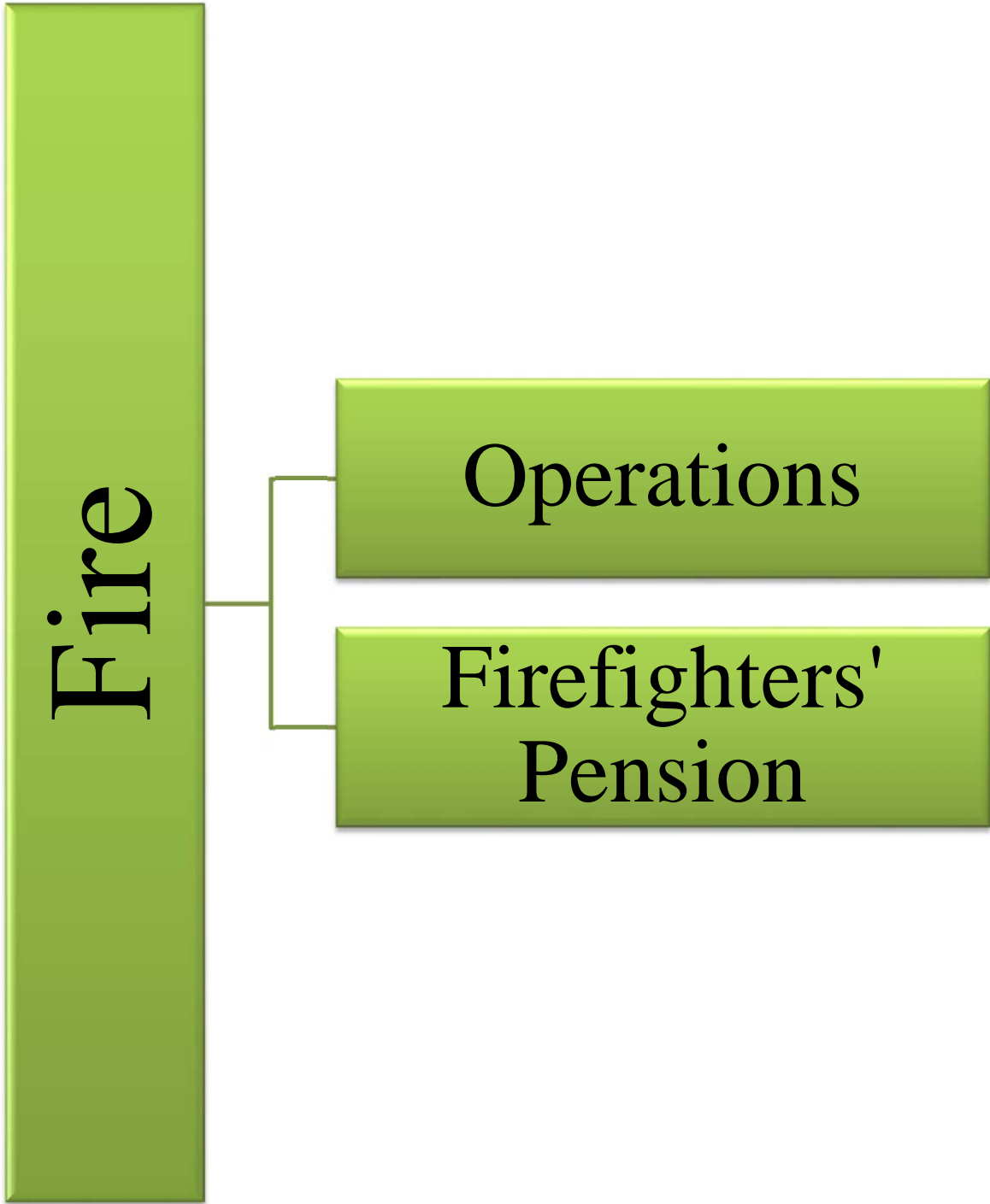
Police Operations

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015	Original	Revised	Projected	2017
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	9,541,097	9,193,456	9,295,311	9,502,904	9,601,349
Contractual	412,948	647,016	652,491	644,674	635,143
Commodities	114,250	133,530	131,386	140,461	130,918
Other Charges	2,108,545	2,600,375	2,607,475	2,617,520	2,599,366
Capital Outlay	-	32,834	32,834	697	32,137
<i>Total Operating Expenditures</i>	12,176,841	12,607,211	12,719,497	12,906,257	12,998,913
<i>Other Expenditures</i>					
Interfund Charges	391,441	549,266	549,266	552,903	394,794
<i>Total Other Expenditures</i>	391,441	549,266	549,266	552,903	394,794
<i>Total Expenditures</i>	12,568,282	13,156,477	13,268,763	13,459,160	13,393,707
<i>Funding Sources</i>					
Corporate Fund	12,568,282	13,123,643	13,235,929	13,458,463	13,361,570
Police Special Fund	-	32,834	32,834	697	32,137
<i>Total Funding Sources</i>	12,568,282	13,156,477	13,268,763	13,459,160	13,393,707
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
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
<i>Total Full Time</i>	75.00	75.00	75.00	75.00	75.00
<i>Part Time Positions</i>					
NA	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalent</i>	75.00	75.00	75.00	75.00	75.00

Police Pension

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015	Original	Revised	Projected	2017
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	3,665,232	3,733,548	3,733,548	3,949,740	4,098,725
Contractual	118,485	132,715	132,715	110,098	138,707
<i>Total Operating Expenditures</i>	3,783,716	3,866,263	3,866,263	4,059,838	4,237,432
 <i>Total Expenditures</i>	 3,783,716	 3,866,263	 3,866,263	 4,059,838	 4,237,432
 <i>Funding Sources</i>					
Police Pension Fund	3,783,716	3,866,263	3,866,263	4,059,838	4,237,432
<i>Total Funds Sources</i>	3,783,716	3,866,263	3,866,263	4,059,838	4,237,432

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Fire Department Summary

Fire Operations, Foreign Fire, and Pension

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	15,725,479	16,083,746	16,044,941	16,338,036	16,351,366
Contractual	435,154	602,326	603,026	563,674	548,910
Commodities	399,863	342,995	341,995	340,495	323,141
Other Charges	3,827,674	4,021,187	4,021,187	4,060,929	3,848,358
Total Operating Expenditures	20,388,170	21,050,254	21,011,149	21,303,135	21,071,775
<i>Other Expenditures</i>					
Interfund Charges	1,002,621	989,892	989,192	988,967	1,197,803
Total Other Expenditures	1,002,621	989,892	989,192	988,967	1,197,803
Total Expenditures	21,390,791	22,040,146	22,000,341	22,292,102	22,269,578
Funding Sources					
Corporate Fund	15,756,543	16,199,339	16,159,534	16,349,691	16,136,648
Foreign Fire Fund	96,522	110,000	110,000	110,000	110,000
Firefighters' Pension Fund	5,537,726	5,730,807	5,730,807	5,832,411	6,022,930
Total Funds Sources	21,390,791	22,040,146	22,000,341	22,292,102	22,269,578
<u>Personnel Budget by Division</u>					
Full Time Positions					
Fire Services	81.00	81.00	81.00	81.00	81.00
Total Full Time	81.00	81.00	81.00	81.00	81.00
Part Time Positions					
Fire Services	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	81.00	81.00	81.00	81.00	81.00

Fire Operations

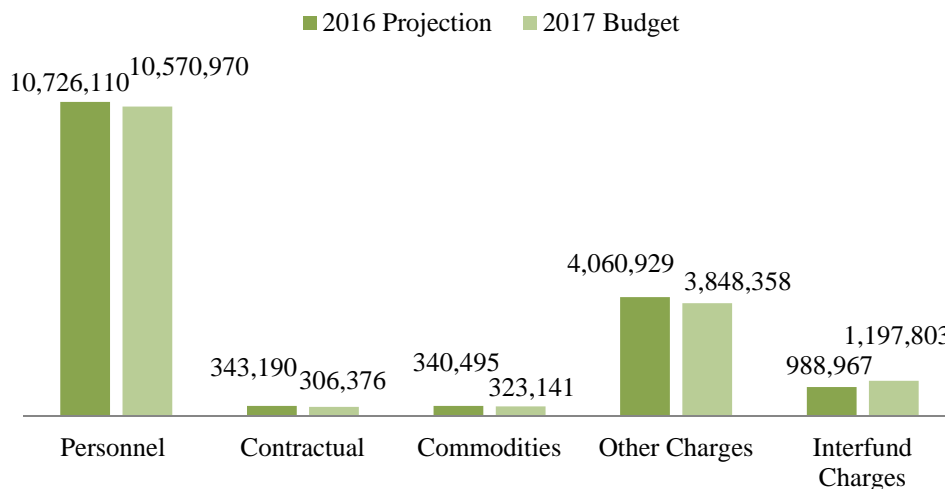
The Glenview Fire Department provides high quality fire suppression and emergency medical services to residents and businesses residing in the Village of Glenview, Village of Golf, and unincorporated areas of Cook County. The Fire Department services include emergency medical services, which provides rapid advanced life support 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.

2016 Accomplishments

- Successfully negotiated a contract with the Glenview Professional Firefighters Association
- All Glenview fire personnel completed active shooter training conducted at NIPSTA
- Participated in a division-wide active shooter scenario at Techny Towers involving fire, police and Cook County with 40 victims
- Participated in a physician ride-a-long program through Lutheran General Hospital that exposes doctors to field EMS work
- Began the transition to New World records management upgrades as well as the Village's new Kronos Time and Attendance software
- The training division monitors classes required for each rank and all department officers have achieved the state required training level

Expenditure Analysis

- The 2016 projection for personnel expenditures includes costs related to the retirement of two 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 2016 projected pension contribution is \$4,013,979 and the 2017 budget is \$3,798,546, a decrease of \$215,433, or 5.4% but is an amount totaling \$208,370 higher than the actuarially recommended contribution for the year
- Interfund charges for 2017 are significantly higher than 2016 projections as a new Facilities Repair and Replacement Funding model for major building improvements and system components is being implemented; there are five fire stations included in this funding model



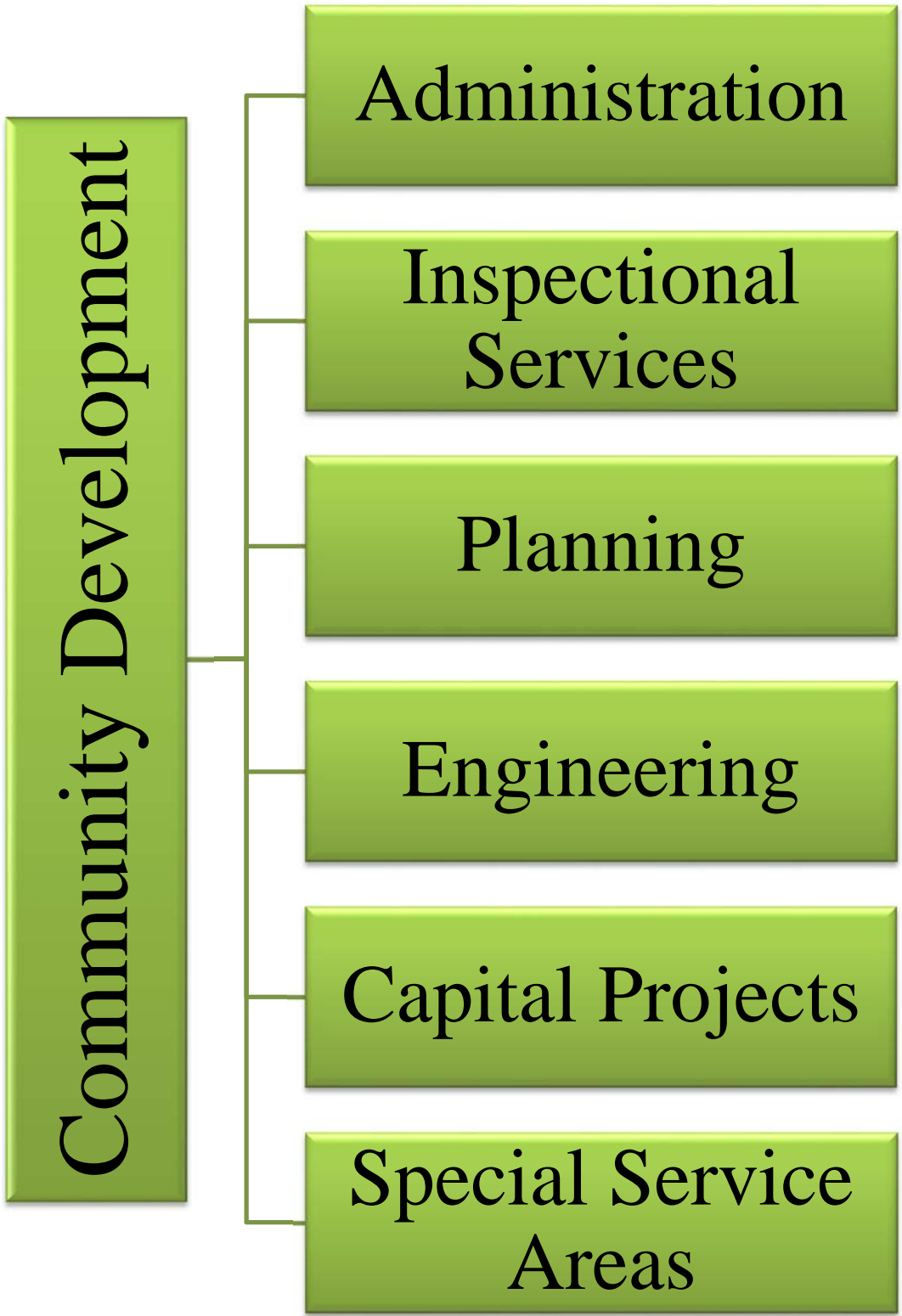
Fire Operations

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	10,397,531	10,613,294	10,574,489	10,726,110	10,570,970
Contractual	225,376	341,971	342,671	343,190	306,376
Commodities	399,863	342,995	341,995	340,495	323,141
Other Charges	3,827,674	4,021,187	4,021,187	4,060,929	3,848,358
<i>Total Operating Expenditures</i>	14,850,444	15,319,447	15,280,342	15,470,724	15,048,845
<i>Other Expenditures</i>					
Interfund Charges	1,002,621	989,892	989,192	988,967	1,197,803
<i>Total Other Expenditures</i>	1,002,621	989,892	989,192	988,967	1,197,803
<i>Total Expenditures</i>	15,853,066	16,309,339	16,269,534	16,459,691	16,246,648
<i>Funding Sources</i>					
Corporate Fund	15,756,543	16,199,339	16,159,534	16,349,691	16,136,648
Foreign Fire Fund	96,522	110,000	110,000	110,000	110,000
<i>Total Funds Sources</i>	15,853,066	16,309,339	16,269,534	16,459,691	16,246,648
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
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
Fire Battalion Chief	3.00	3.00	3.00	3.00	3.00
Fire Captain	3.00	3.00	3.00	3.00	3.00
Fire Lieutenant	12.00	12.00	12.00	12.00	12.00
Firefighter/Paramedic	56.00	56.00	56.00	58.00	58.00
Firefighter	4.00	4.00	4.00	2.00	2.00
<i>Total Full Time</i>	81.00	81.00	81.00	81.00	81.00
<i>Part Time Positions</i>					
NA	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalent</i>	81.00	81.00	81.00	81.00	81.00

Fire Pension

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015	Original	Revised	Projected	2017
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	5,327,947	5,470,452	5,470,452	5,611,926	5,780,396
Contractual	209,779	260,355	260,355	220,485	242,534
<i>Total Operating Expenditures</i>	5,537,726	5,730,807	5,730,807	5,832,411	6,022,930
<i>Total Expenditures</i>	5,537,726	5,730,807	5,730,807	5,832,411	6,022,930
<i>Funding Sources</i>					
Firefighters' Pension Fund	5,537,726	5,730,807	5,730,807	5,832,411	6,022,930
<i>Total Funds Sources</i>	5,537,726	5,730,807	5,730,807	5,832,411	6,022,930

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Community Development Department

Administration, Inspectional Services, Planning, Engineering, Capital Projects and Special Service Areas

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	2,631,386	2,537,780	2,682,374	2,636,149	2,458,524
Contractual	1,725,307	1,567,200	1,566,200	1,512,720	1,420,733
Commodities	13,412	13,923	14,923	12,923	12,053
Other Charges	182,902	1,028,431	1,028,431	1,036,762	576,819
Capital Outlay	19,817,678	-	-	250,668	-
Total Operating Expenditures	24,370,685	5,147,334	5,291,928	5,449,222	4,468,129
<i>Other Expenditures</i>					
Interfund Charges	58,170	76,070	76,070	76,070	74,744
Capital Projects	24,033,867	19,473,572	21,232,989	20,773,072	17,199,756
Depreciation	1,879,681	1,731,030	1,731,030	1,810,955	1,810,956
Transfer Out	2,009,594	235,855	235,855	2,665,559	103,644
Total Other Expenditures	27,981,311	21,516,527	23,275,944	25,325,657	19,189,100
Total Expenditures	52,351,996	26,663,861	28,567,871	30,774,879	23,657,229
Funding Sources					
Corporate Fund	3,912,812	3,659,123	3,803,717	3,801,826	3,494,708
Special Tax Allocation Fund	235,093	297,674	297,674	374,883	219,834
Glenview Water Fund	3,537,185	6,079,765	6,751,564	6,951,688	5,901,257
Glenview Sanitary Fund	1,337,024	2,388,020	2,457,907	2,484,756	2,131,048
Wholesale Water Fund	62,816	62,816	62,816	62,816	62,816
Commuter Parking Fund	74,900	67,585	67,585	74,900	74,901
North Maine Water & Sewer Fund	79,957	130,000	130,000	130,000	-
Special Service Area Bond Fund	242,357	273,171	273,171	277,043	369,075
Capital Projects Fund	40,819,872	7,131,867	8,149,598	10,285,593	9,190,584
Glen Capital Projects	429,465	5,113,677	5,113,677	4,859,628	273,006
Motor Fuel Tax Fund	1,620,514	1,460,163	1,460,163	1,471,747	1,940,000
Total Funds Sources	52,351,996	26,663,861	28,567,871	30,774,879	23,657,229
Personnel Budget by Division					
<i>Full Time Positions</i>					
Administration	2.78	2.78	2.78	1.78	1.78
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	3.22	3.22	3.22	3.22	3.22
Total Full Time	18.00	18.00	18.00	17.00	17.00
<i>Part Time Positions</i>					
Inspectional Services	1.80	1.80	1.80	1.80	1.80
Total Part Time	1.80	1.80	1.80	1.80	1.80
Total Full Time Equivalents	19.80	19.80	19.80	18.80	18.80

Administration

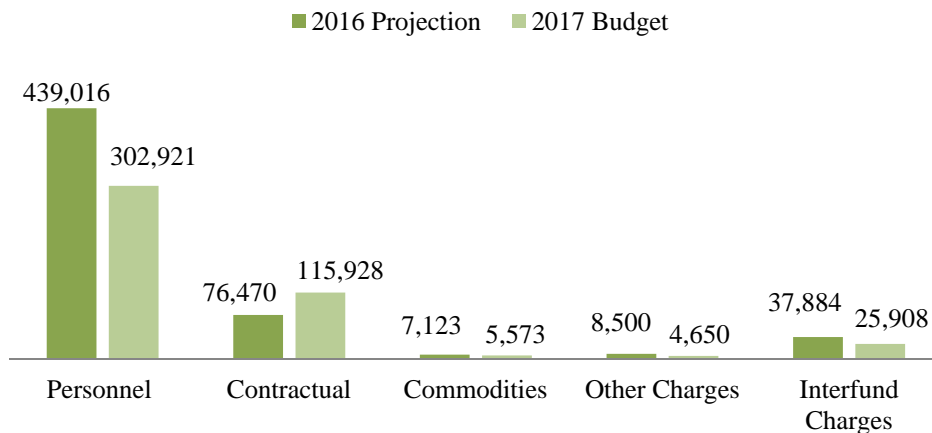
The Administration division of the Community Development Department supports the day-to-day operations. This division includes the Director and Management Analyst. A portion of the personnel costs for staff in the Administration division are directly charged to the Special Tax Allocation Fund per the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

2016 Accomplishments

- Negotiated an agreement with the Village of Golf for water sales and the water switch over was successfully completed during October 2016
- Continued the implementation of stormwater improvement projects including the Northfield Woods area detention project and Ronald/Glendale inline detention project benefitting 400 homes
- Awarded over \$19.5 million in 2016 Capital Improvement Program (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; during 2016, the Assistant to the Director was moved to the Public Works Department
- 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 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	548,701	441,272	520,737	439,016	302,921
Contractual	71,599	118,470	117,470	76,470	115,928
Commodities	5,765	7,123	8,123	7,123	5,573
Other Charges	8,323	8,500	8,500	8,500	4,650
<i>Total Operating Expenditures</i>	634,388	575,365	654,830	531,109	429,072
<i>Other Expenditures</i>					
Interfund Charges	16,485	37,884	37,884	37,884	25,908
<i>Total Other Expenditures</i>	16,485	37,884	37,884	37,884	25,908
<i>Total Expenditures</i>	650,873	613,249	692,714	568,993	454,980
<i>Funding Sources</i>					
Corporate Fund	449,186	361,316	440,781	388,104	234,952
Special Tax Allocation Fund	135,956	202,764	202,764	131,485	170,713
Glenview Water Fund	42,696	33,524	33,524	33,685	33,624
Glenview Sanitary Fund	19,949	15,645	15,645	15,719	15,691
North Maine Water & Sewer Fund	3,088	-	-	-	-
<i>Total Funds Sources</i>	650,873	613,249	692,714	568,993	454,980
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Director	0.78	0.78	0.78	0.78	0.78
Assistant to the Director	1.00	1.00	1.00	-	-
Management Analyst	1.00	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	2.78	2.78	2.78	1.78	1.78
<i>Part Time Positions</i>					
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalents</i>	2.78	2.78	2.78	1.78	1.78

* During 2016, the Assistant to the Director position was moved from Community Development to Public Works

Inspectional Services

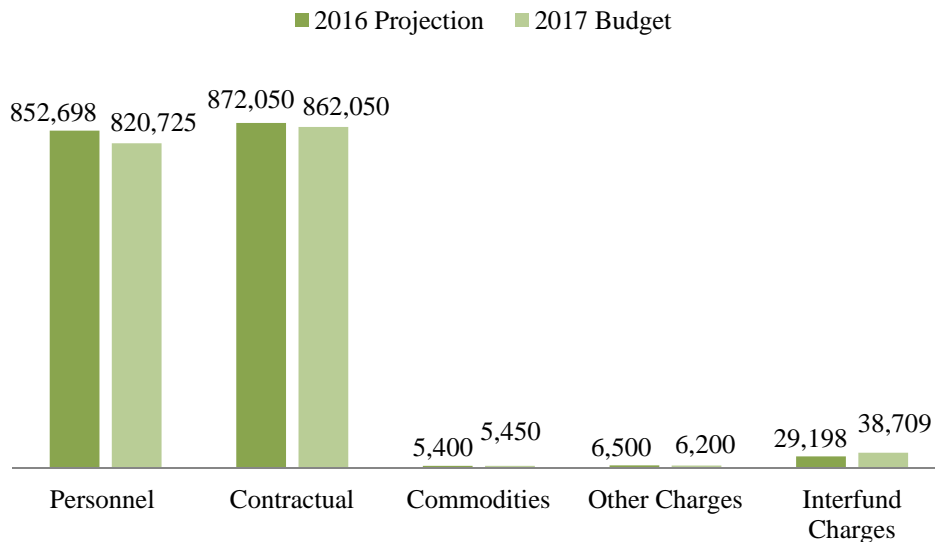
The Inspectional Services Division of the Community Development Department enforces Glenview’s building, health, fire, property maintenance and zoning codes. It reviews, approves, inspects, and issues permits for all construction throughout the Village. Inspectional Services staff also follows up on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

2016 Accomplishments

- Began the “epermits” process by expanding the use of online tools, allowing customers to apply for building permits, check status of reviews and inspections and pay fees online
- Inspectional Services issued over 3,800 permits and performed over 14,500 inspections in 2016

Expenditure Analysis

- Personnel expenditures reflect a reduction in costs for part-time inspectors in 2017
- 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 2017 due to an anticipated decrease in the number of yearly building inspections



Inspectional Services

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	804,777	837,074	857,251	852,698	820,725
Contractual	861,169	872,050	872,050	872,050	862,050
Commodities	5,584	6,400	6,400	5,400	5,450
Other Charges	3,313	7,500	7,500	6,500	6,200
<i>Total Operating Expenditures</i>	1,674,842	1,723,024	1,743,201	1,736,648	1,694,425
<i>Other Expenditures</i>					
Interfund Charges	31,278	29,198	29,198	29,198	38,709
<i>Total Other Expenditures</i>	31,278	29,198	29,198	29,198	38,709
<i>Total Expenditures</i>	1,706,120	1,752,222	1,772,399	1,765,846	1,733,134
<i>Funding Sources</i>					
Corporate Fund	1,706,120	1,752,222	1,772,399	1,765,846	1,733,134
<i>Total Funds Sources</i>	1,706,120	1,752,222	1,772,399	1,765,846	1,733,134
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
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
<i>Total Full Time</i>	5.00	5.00	5.00	5.00	5.00
<i>Part Time Positions</i>					
Inspector	1.80	1.80	1.80	1.80	1.80
<i>Total Part Time</i>	1.80	1.80	1.80	1.80	1.80
<i>Total Full Time Equivalent</i>	6.80	6.80	6.80	6.80	6.80

Planning

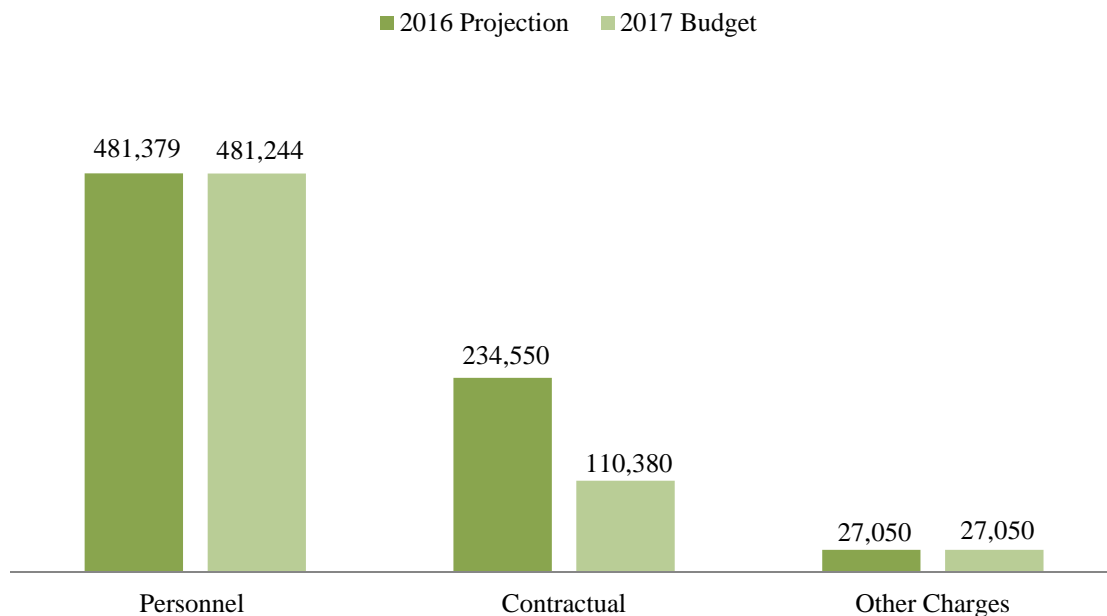
The Planning Division of the Community Development Department leads the economic development of the Village and reviews proposed land uses and development projects to ensure compatibility with the Village's Comprehensive Plan and ordinance requirements. The Division implements major planning initiatives 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.

2016 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
- The Comprehensive Plan was substantially complete only pending final Village Board approval
- Supported the process for the Village Board to acquire the former Bess Hardware site
- Helped coordinate 149 Appearance Commission cases, 54 Plan Commission cases and 48 Zoning Board of Appeals cases

Expenditure Analysis

- Personnel expenditures reflect no significant changes in 2017
- 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 2017 Budget is lower than the 2016 projection as the update to the Village's Comprehensive Plan was completed in 2016
- Other Charges include funding for various commissions and boards



*Planning**

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	416,545	399,583	432,391	481,379	481,244
Contractual	235,860	229,680	229,680	234,550	110,380
Commodities	428	400	400	400	-
Other Charges	24,788	27,050	27,050	27,050	27,050
<i>Total Operating Expenditures</i>	677,621	656,713	689,521	743,379	618,674
<i>Total Expenditures</i>	677,621	656,713	689,521	743,379	618,674
<i>Funding Sources</i>					
Corporate Fund	677,621	656,713	689,521	743,379	618,674
<i>Total Funds Sources</i>	677,621	656,713	689,521	743,379	618,674
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Director of Planning	1.00	1.00	1.00	1.00	1.00
Planning Manager	-	-	-	1.00	1.00
Planner I	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
<i>Part Time Positions</i>					
<i>Total Part Time</i>	-	-	-	-	-
<i>Full Time Equivalents</i>	4.00	4.00	4.00	4.00	4.00

* During 2016, the Planner I position became vacant due to attrition and the Planning Manager position was added

Engineering

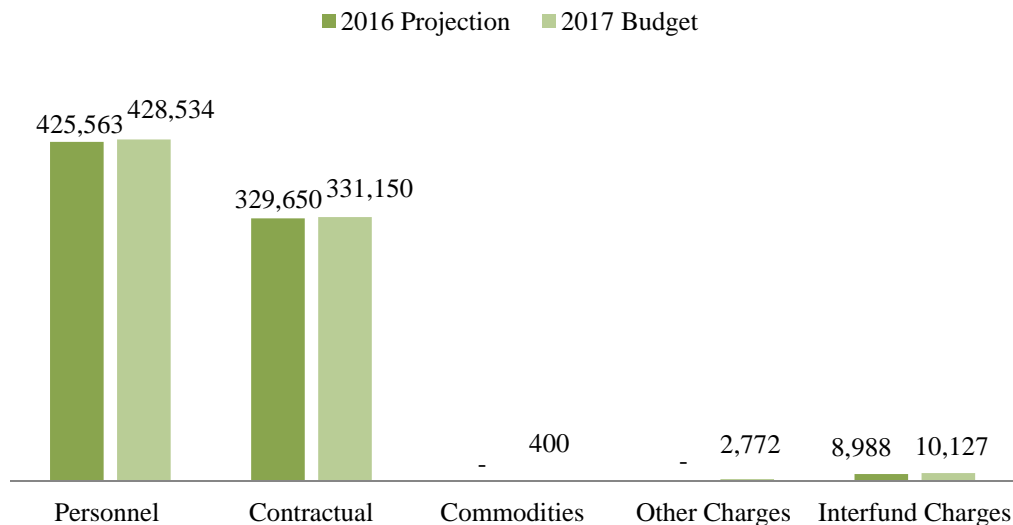
The Engineering Division of the Community Development Department is responsible for developing and implementing plans for the Village's infrastructure, including streets, and sidewalks. Additionally, the division provides engineering services (plan review, inspections and complaints) for all private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

2016 Accomplishments

- Awarded the Glen Main Stem roads (phase 1) resurfacing project supported by federal Surface Transportation Program (STP) funds, awarded the Chestnut Bridge replacement supported by federal Bridge funds, and awarded all local core Capital Improvement Program (CIP) projects by May 1, 2016
- Coordinated with IDOT for the planned 2017 Glenview Road Streetscape and Harlem Avenue resurfacing – both supported by federal STP funds
- Negotiated an easement agreement with School District 34 to install new stormwater detention at Lyon School to support over 130 homes in the Bonnie Glen area
- Awarded \$19.5 million of 2016 CIP projects and successfully managed the regulatory engineering function for local private projects

Expenditure Analysis

- Personnel expenditures reflect no significant changes in 2017
- Contractual expenditures include funding for engineering services, currently supplied by the staff of Baxter and Woodman
- Commodities and Other Charges were added to the Engineering budget in 2017 to reflect actual charges of Engineering personnel; these costs include supplies and staff training
- Interfund Charges include the maintenance and repair of the department's fleet and reserves for future vehicle replacement



Engineering

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	412,310	435,535	435,535	425,563	428,534
Contractual	534,284	347,000	347,000	329,650	331,150
Commodities	-	-	-	-	400
Other Charges	28	-	-	-	2,772
<i>Total Operating Expenditures</i>	946,622	782,535	782,535	755,213	762,856
<i>Other Expenditures</i>					
Interfund Charges	10,407	8,988	8,988	8,988	10,127
<i>Total Other Expenditures</i>	10,407	8,988	8,988	8,988	10,127
<i>Total Expenditures</i>	957,029	791,523	791,523	764,201	772,983
<i>Funding Sources</i>					
Corporate Fund	837,968	663,616	663,616	640,717	647,484
Glenview Water Fund	77,166	85,003	85,003	82,106	83,436
Glenview Sanitary Fund	38,539	42,904	42,904	41,378	42,063
North Maine Water & Sewer Fund	3,354	-	-	-	-
<i>Total Funds Sources</i>	957,029	791,523	791,523	764,201	772,983
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
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
<i>Total Full Time</i>	3.00	3.00	3.00	3.00	3.00
<i>Part Time Positions</i>					
Administrative Secretary	-	-	-	-	-
<i>Full Time Equivalents</i>	3.00	3.00	3.00	3.00	3.00

Capital Projects

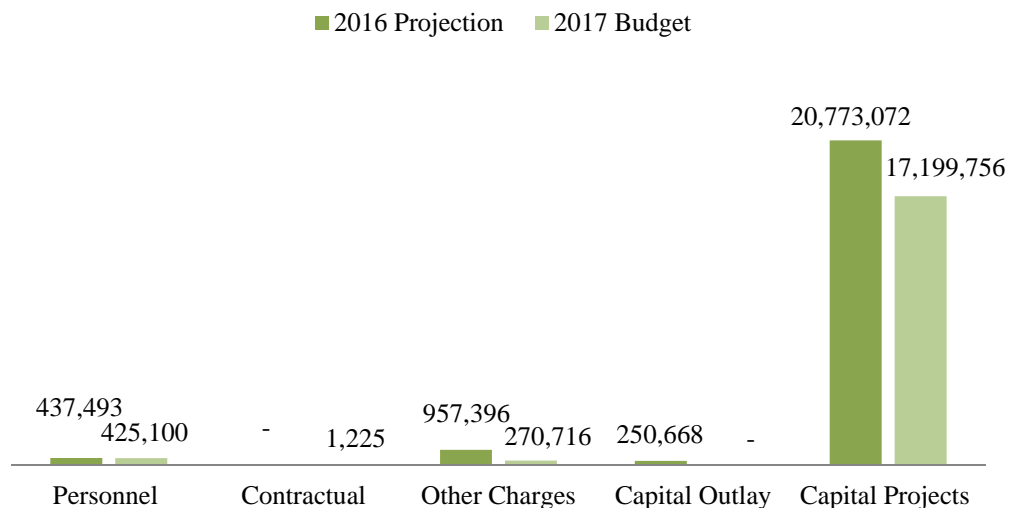
The Capital Projects Division of the Community Development Department is responsible for developing and implementing the Village’s Capital Improvement Program (CIP), which includes the planning and funding for the capital maintenance of the Village’s core infrastructure including roadways, potable water 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.

2016 Accomplishments

- The Capital Projects Division was responsible for the construction of over \$19.5 million in public infrastructure improvements in 2016. 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. The costs for 2017 are significantly lower than the 2016 projection as General Obligation Bonds, Series 20017A and 2007B were retired in 2016
- Capital Outlay charges decreased due to the completion of the expansion and remodel of the Police Station into the new Municipal Center. There is no capital outlay budgeted for 2017
- Capital Projects expenditures for 2017 are budgeted at \$17,199,756



Capital Projects

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015	Original	Revised	Projected	2017
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	449,054	424,316	436,460	437,493	425,100
Contractual	22,396	-	-	-	1,225
Commodities	1,635	-	-	-	630
Other Charges	113,686	948,065	948,065	957,396	270,716
Capital Outlay	19,817,678	-	-	250,668	-
Total Operating Expenditures	20,404,449	1,372,381	1,384,525	1,645,557	697,671
<i>Other Expenditures</i>					
Capital Projects	24,033,867	19,473,572	21,232,989	20,773,072	17,199,756
Depreciation	1,879,681	1,731,030	1,731,030	1,810,955	1,810,956
Transfer Out	1,800,000	-	-	2,425,832	-
Total Other Expenditures	27,713,548	21,204,602	22,964,019	25,009,860	19,010,712
Total Expenditures	48,117,996	22,576,983	24,348,543	26,655,417	19,708,383
<i>Funding Sources</i>					
Corporate Fund	241,917	225,256	237,400	263,780	260,464
Special Tax Allocation Fund	99,138	94,910	94,910	243,397	49,121
Glenview Water Fund	3,417,323	5,961,238	6,633,037	6,835,897	5,784,197
Glenview Sanitary Fund	1,278,536	2,329,471	2,399,358	2,427,659	2,073,294
Wholesale Water Fund	62,816	62,816	62,816	62,816	62,816
Commuter Parking Fund	74,900	67,585	67,585	74,900	74,901
North Maine Water & Sewer Fund	73,515	130,000	130,000	130,000	-
Capital Projects Fund	40,819,872	7,131,867	8,149,598	10,285,593	9,190,584
Glen Capital Projects	429,465	5,113,677	5,113,677	4,859,628	273,006
Motor Fuel Tax Fund	1,620,514	1,460,163	1,460,163	1,471,747	1,940,000
Total Funds Sources	48,117,996	22,576,983	24,348,543	26,655,417	19,708,383
<i>Personnel Budget by Position</i>					
<i>Full Time Positions</i>					
Director	0.22	0.22	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
Total Full Time	3.22	3.22	3.22	3.22	3.22
<i>Part Time Positions</i>					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	3.22	3.22	3.22	3.22	3.22

Special Service Areas

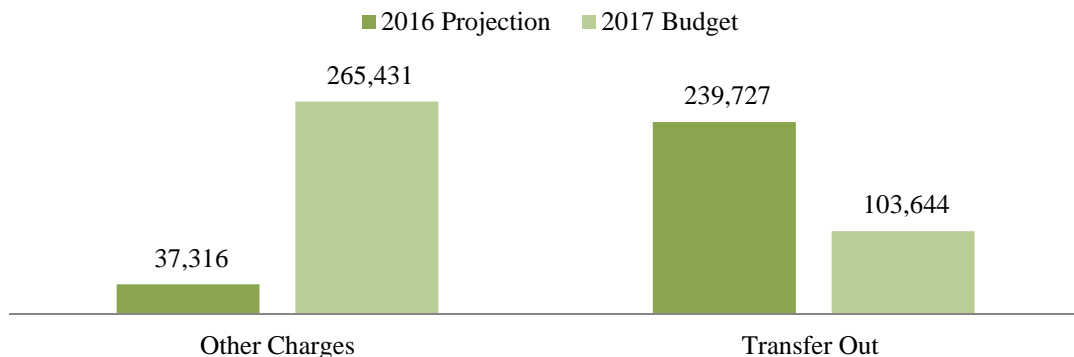
By State Statute, Special Service Area (SSA) financing is an available funding mechanism for residents to voluntarily fund (by a voting process) infrastructure improvements and repay the costs, plus interest, as part of their property tax bill over a period of time. The Village offers 10 or 20 years (as determined by a majority vote of the property owners) at the current Village borrowing rate at the time of the project. The Village has worked with various neighborhoods and has established many SSAs to build new infrastructure, including stormwater sewers, sanitary sewers, watermains and curb & gutter, in areas that were developed without that infrastructure. The ability to establish new SSAs has been a successful tool for the infrastructure cost to be covered directly by those who receive the benefits.

As part of the SSA setup, a boundary is established by Ordinance that is filed and recorded with Cook County. SSAs have very specific benefitting parcels that are included within the SSA boundary. After project completion, the final costs are recouped annually with each property paying their proportionate share of the repayment costs based on their Equalized Assessed Value (“EAV”) percentage share of the total EAV of the SSA.

The SSA projects are 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 property owners. 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 four year moratorium for re-consideration of the Special Service Area improvement.

Expenditure Analysis

- Other Charges are made up of debt service payments. The costs for 2017 are significantly higher than the 2016 projection as the Village will begin paying back a \$2,183,495 loan that was secured in 2016 to replenish previously incurred SSA project costs. The loan is to be repaid in its entirety with the annual SSA tax levy receipts.
- Transfers Out is to repay other funds for SSA projects by transferring the property taxes collected for various special service areas. The 2017 costs are significantly lower than the 2016 projections as the Village will not be transferring the taxes received to the Capital Projects Fund as that fund was made-whole from the 2016 loan. The property tax receipts will remain in the SSA Fund and will be used to pay the 2016 loan debt service payments. 2017 Transfers Out still include transfers to other funds for SSA project reimbursement.



Special Service Areas

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Other Charges	32,763	37,316	37,316	37,316	265,431
<i>Total Operating Expenditures</i>	32,763	37,316	37,316	37,316	265,431
<i>Other Expenditures</i>					
Transfer Out	209,594	235,855	235,855	239,727	103,644
<i>Total Other Expenditures</i>	209,594	235,855	235,855	239,727	103,644
<i>Total Expenditures</i>	242,357	273,171	273,171	277,043	369,075
<i>Funding Sources</i>					
Special Service Area Bond Fund	242,357	273,171	273,171	277,043	369,075
<i>Total Funds Sources</i>	242,357	273,171	273,171	277,043	369,075

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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 2017-2021 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 2017-2021 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.

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

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 project 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 2017 if the project began in 2018 and was completed in 2021.

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 2017 with design of the roadway and then construction of the roadway in 2018, 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 2017-2021, 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 2017 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

Project	Description	Impact on Operating Budget
Crack Sealing	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
Restoration and Tree Trimming & Removal	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
Seal Coating Pilot Project	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.
Water Main Lining	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
Sanitary Sewer Lining	The lining of the sewer mains extends the life of the main and prevents infiltration.	Significant Reduction – Greater than \$100K in sewer main repairs
Sanitary Sewer Television Inspections	Sewer televising identifies areas of concern and preventative maintenance is performed	Small Reduction – Less than \$10K in routine maintenance costs
Navy Bypass Sewer Phase II	This project will prevent flooding in various locations	Small Reduction – Less than \$10K in routine maintenance costs
Public Works	Repairs to the facility HVAC system.	Moderate Reduction - \$25K to \$100K for reduced energy costs.
Fire Station 8	Repair of roof that is experiencing rusting and weather corrosion	Moderate Reduction - \$25K to \$100K for reduced emergency repairs
Pump Stations	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

\$812,600

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

\$2,218,833

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 4.3 miles resurfaced in 2017. The roadways include:

- Rolling Pass (Glenview Road to north cul-de-sac)
- Keenan Lane (Pfingsten Road to east end)
- Halina Drive (Keenan Lane to north cul-de-sac)
- Pfingsten Road (East Lake Avenue to south end of Knight)
- Sheryl Lane (Harrison Street to Covert Road)
- Somerset Drive (East Lake Avenue to southwest cul-de-sac)
- Oxford Lane (Somerset Drive to north cul-de-sac)
- Rugen Road (Springdale Avenue to Pfingsten Road)
- Springdale Avenue/Bette Lane (Gloria Court to west of Castle Drive)
- Concord Lane (Sanders Road to cul-de-sac)
- Avalon Court (Concord Lane to cul-de-sac)
- Cambria Court (Concord Lane to cul-de-sac)
- Beech (MARS/Inlets/Connection)
- MARS Asphalt (various locations Village-wide)
- MARS Concrete (supplemental to Public Works budget)

Road Reconstruction

\$3,549,528

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 of 1.6 miles reconstructed in 2017. The roadways include:

- Raleigh Road (Hudson Road to south end)
- Hudson Road (Raleigh Road to northeast end)
- York Road (Raleigh Road to Hudson Road)
- Happy Hollow Road (Maple Leaf Drive to Lawson Road)
- Becker Road (Wagner Road to east end)
- Parkview Road (Colfax Avenue to south cul-de-sac)

ANCILLARY PROJECTS

Crack Sealing

\$94,759

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

\$729,678

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

\$81,120

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.

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. 2017 reflects year seven of the twenty year payback schedule.

Harlem Avenue Construction

\$2,984,810

This project includes installation of approximately 8,000 feet of new water pipes, resurfacing the roadway from Glenview Road to Golf Road, replacing sections of sidewalk and sidewalk ramps, upgrading pedestrian signals to push button and LED countdown models and replacing curb and gutter sections. This budget reflects the Village's local share for a federal grant. The federal grant, administered by IDOT, covers 70% of the pavement-related costs.

Glenview Road (Downtown) Construction

\$1,376,191

This project includes the resurfacing of Glenview Road from Waukegan Road to the Metra railroad tracks, replacement of the water main (Waukegan to Church), storm and sewer inlets to be replaced and other streetscape improvements including sidewalk, street lighting and landscaping improvements. The budget reflects the Village's local share to match a 70% federal grant (administered by IDOT).

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

Queens Lane **\$374,461**

This project includes the installation of a new Special Service Area (SSA) funded water main for approximately ten homes on Queens Lane east of Wagner Road. After installation of the new potable water main, the roadway will be resurfaced.

Linneman Street **\$377,989**

This project includes the replacement of water main along Linneman Street east of Harlem Avenue. The roadway’s other utilities including storm and sanitary will also be maintained prior to resurfacing the entire stretch of roadway.

SANITARY SEWER PROJECTS

High Priority Smoke Testing **\$123,300**

As part of the countywide MWRD Inflow/Infiltration (I/I) reduction initiatives, the Village will smoke test high-priority sanitary sewer areas to help determine where issues exist that need to be corrected. The smoke testing will highlight areas both public and private that, with repairs, can eliminate clean stormwater from entering the sanitary sewer system.

Sanitary Sewer Lining **\$540,450**

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 **\$116,986**

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.

Cost Sharing Program - Overhead Sanitary Conversion **\$50,000**

This budget is set aside to partner with homeowners who wish to convert their private “gravity” sanitary sewer service to “overhead”. This will greatly reduce the risk of sanitary sewer backup into homes where that issue could exist. The program funds projects 50/50 with a Village participation cap of \$7,500.

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**\$93,589**

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**\$58,300**

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.

Quick-win Stormwater Projects**\$340,000**

As identified in the Village's stormwater master plan, the Flood Risk Reduction Program, there are multiple projects that are moving forward to improve the stormwater level of service for local neighborhoods. The areas targeted for 2017 improvement include an area North of Cole Park (in Glenoak Acres) and on Golfview Lane (west of Wagner).

Lyon Detention Stormwater Project Construction and Engineering**\$2,875,600**

This project includes construction of an underground stormwater detention vault that will help prevent flooding for the Bonnie Glen neighborhood as well as the school. This project includes a cost share agreement with School District 34 that will include an expanded parking lot and drop off area. The goal is providing up to five acre-feet of new stormwater detention as part of a two-year project benefitting 340 homes.

THE GLEN**Development Department Fees****\$198,006**

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.

Design**\$75,000**

This line item includes the final design for The Glen Main Stem Roads Resurfacing Project Phase II. Construction for this project is planned for 2018 (Phase I was completed during 2016).

FACILITIES MANAGEMENT

Public Works – Phase I **\$1,034,000**

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 office remodel, life line safety system and regrading of the roof.

Public Works – Phase II **\$20,817**

This phase of the campus houses a restroom and fuel filling station, materials, equipment and the Village's road salt supply. Light poles and fixture replacements are scheduled for 2017.

Public Works – Phase III **\$72,701**

This phase of the campus is the main garage that houses the department's vehicles, equipment, materials, etc. 2017 projects include replacements of the air conditioning unit, metal doors and light fixtures.

Fire Station 8 **\$518,158**

Projects include an interior remodel, electrical upgrades, a new wood fence, replacement of floor coverings, a life line safety system, rest room renovations, concrete replacement and roof repairs.

Fire Station 13

A re-build of the concrete drains is scheduled for 2017. **\$40,000**

Reserve Study **\$60,000**

A facilities reserve study is scheduled for 2017 for the Municipal Center, Downtown Train Station, North Glenview Train Station, Waukegan Road Elevated Tank, Citizen's Pump Station, and lift stations at Harms Road, Cunliff Park, Glenview Road and Cariann Lane.

Downtown Train Station **\$28,443**

This station, built in the mid-1990's, requires needed interior element repairs. Renovation of the restrooms, doors, sidelights and the air handling and condensing units are planned for 2017.

North Glenview Train Station **\$27,270**

Replacement of doors, sidelights, floor coverings and the station's heater are scheduled in 2017.

Laramie Pump Station **\$23,906**

Replacement of wood fencing is scheduled in 2017.

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CORE INFRASTRUCTURE	2017	2018	2019	2020	2021	TOTAL
Design						
Roadway Design (Pavement Testing, IMS, Surveying)	89,600	-	-	-	-	89,600
CCDD Testing	50,000	-	-	-	-	50,000
Road Design (B&W)	495,000	-	-	-	-	495,000
Shermer Road Path II Design	72,000	-	-	-	-	72,000
Chestnut Widening Phase I Design	60,000	-	-	-	-	60,000
Bridge and Retaining Wall Inspection and Assessment	20,000	-	-	-	-	20,000
Flick Ped Bridge/Glenview Road Bridge	16,000	-	-	-	-	16,000
Natural Resource Project Design	10,000	-	-	-	-	10,000
Design Subtotal	812,600	610,000	605,000	605,000	605,000	\$ 3,237,600
Road Resurfacing						
Rolling Pass	158,299	-	-	-	-	158,299
Keenan Lane	324,332	-	-	-	-	324,332
Halina Drive	52,217	-	-	-	-	52,217
Pfingsten Road	190,308	-	-	-	-	190,308
Sheryl Lane	270,452	-	-	-	-	270,452
Somerset Drive	248,344	-	-	-	-	248,344
Oxford	98,693	-	-	-	-	98,693
Rugen Road	401,504	-	-	-	-	401,504
Springdale Avenue/Bette Lane	64,584	-	-	-	-	64,584
Concord Lane	118,404	-	-	-	-	118,404
Avalon Court	71,042	-	-	-	-	71,042
Cambria Court	77,501	-	-	-	-	77,501
Beech (MARSInlets/Connection)	33,307	-	-	-	-	33,307
MARS Asphalt	89,565	-	-	-	-	89,565
MARS Concrete Supplemental to PW	20,280	-	-	-	-	20,280
Road Resurfacing Subtotal	2,218,833	4,504,243	3,557,977	3,034,049	2,905,688	\$ 16,220,790
Road Reconstruction						
Raleigh (Phase I)	906,272	-	-	-	-	906,272
Hudson (Phase I)	195,230	-	-	-	-	195,230
York (Phase I)	466,788	-	-	-	-	466,788
Happy Hollow (Phase II)	898,511	-	-	-	-	898,511
Becker Road	750,658	-	-	-	-	750,658
Parkview Road	332,068	-	-	-	-	332,068
Road Reconstruction Subtotal	3,549,527	5,483,128	6,109,424	6,385,076	7,969,156	\$ 29,496,311
Ancillary Projects						
Reach 1 Payback (year 7)	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
Harlem Ave (Glenview to Golf) Construction (STP)	2,984,810	-	-	-	-	2,984,810
Ph III Inspectional Services (B&W) - Glenview Road Downtown (STP)	264,306	-	-	-	-	264,306
Glenview Road (Downtown) Construction (STP)	1,376,191	-	-	-	-	1,376,191
Ph III Inspectional Services (B&W) - Harlem (Glenview to Golf) (STP)	211,500	-	-	-	-	211,500
Miscellaneous Restoration / Tree Trimming & Removal	81,120	84,365	84,365	84,365	84,365	418,580
Crack Sealing (Managed by PW & Baxter)	94,759	94,759	94,759	94,759	94,759	473,795
Seal Coating/ADA Ramp Replacement (PW)	25,000	25,000	-	25,000	25,000	100,000
Inspectional Services(B&W)	253,872	410,309	407,275	425,432	449,644	1,946,532
Shermer Rd Path Construction	-	247,406	-	-	-	247,406
Shermer Rd Path Construction Engineering	-	123,700	-	-	-	123,700
Harlem Avenue Water Main Year 2 payments	-	890,322	-	-	-	890,322
Glenview Road Additional Streetscape	-	-	-	-	-	-
Willow/Sanders (IDOT)	-	-	250,000	-	-	250,000
Willow/Pfingsten (IDOT)	-	-	57,500	-	-	57,500
Lake/Milwaukee (IDOT)	-	-	-	1,019,000	-	1,019,000
Techny Basin Trail	-	-	-	110,000	-	-
Baxter Trail/Fence-Connection from Chestnut to N' end of Loyola Academy fields split rail)	-	-	-	-	140,000	140,000
Ancillary Projects Subtotal	5,360,115	1,944,418	962,456	1,827,113	862,325	\$ 10,956,427
Water System Projects						
Queens Lane (SSA)	374,461	-	-	-	-	374,461
Linneman (Harlem to East End)	377,989	-	-	-	-	377,989
Linden (Maple to Magnolia)	-	497,387	-	-	-	497,387
Locust (Maple to Magnolia)	-	471,660	-	-	-	471,660
Beech Drive Water Main (AVOCA)	-	-	200,000	-	-	200,000
Willow Road Relocation	-	-	140,000	-	-	140,000
Greenwillow/Woodview (West of Tinker Way)	-	-	386,276	-	-	386,276
Tinker Way/Pine Court	-	-	316,044	-	-	316,044
Laurel (Magnolia to Maple)	-	-	471,660	-	-	471,660
Lilac (Magnolia to Maple)	-	-	497,387	-	-	497,387
Linneman (Elmgate to Golf Parking Lot)	-	-	-	250,000	-	250,000
Woodlawn Road (Milwaukee to Maple)	-	-	-	693,600	-	693,600
Lilac Avenue	-	-	-	471,660	-	471,660
High Priority Water Main Lining	-	-	-	172,000	-	172,000
Elmdale and Pickwick (North of W Lake)	-	-	-	-	965,000	965,000
Water Contingency	-	10,500	2,800	-	-	13,300
Water System Projects Subtotal	752,450	979,547	2,014,167	1,587,260	965,000	6,298,424

CORE INFRASTRUCTURE	2017	2018	2019	2020	2021	TOTAL
Sanitary Sewer Projects						
Sanitary Sewer TV Inspections (review & report)	116,986	116,986	116,986	116,986	116,986	584,930
Sanitary Sewer Lining	540,450	37,400	143,000	310,000	450,000	1,480,850
High Priority Smoke Testing	123,300	-	-	-	-	123,300
Cost Sharing Program - Overhead Sanitary Conversion	50,000	50,000	50,000	50,000	50,000	250,000
MWRD IICP	-	-	-	-	250,000	250,000
Sanitary Sewer Projects Subtotal	830,736	204,386	309,986	476,986	866,986	2,689,080
Storm Water Projects						
Storm Sewer TV Inspections (review & report)	93,589	93,589	93,589	93,589	93,589	467,945
Quickwin Stormwater Design	60,000	-	-	-	-	60,000
Cost Sharing - Rain Garden Program	15,000	15,000	15,000	15,000	15,000	75,000
Storm Water Lining	2,765,000	-	197,300	-	50,000	3,012,300
Lyon Detention	110,600	-	-	70,000	-	180,600
Lyon Construction Engineering	200,000	-	-	-	-	200,000
North of Cole Park Quickwin	58,300	75,000	-	-	-	133,300
Golfview Quickwin	80,000	-	-	-	-	80,000
Cost Sharing Program - Engineering Inspections	20,000	20,000	20,000	20,000	20,000	100,000
Storm Water Projects Subtotal	3,402,489	203,589	325,889	198,589	178,589	4,309,145
TOTAL CORE INFRASTRUCTURE USES	16,926,750	13,929,311	13,884,899	14,114,073	14,352,744	\$ 73,207,777
THE GLEN						
Development Department Fees	198,006	131,723	-	-	-	329,729
West Lake Ave (GLEN)	-	748,800	-	-	-	748,800
Lehigh Avenue (GLEN)	-	1,328,470	-	-	-	1,328,470
Compass (GLEN)	-	222,000	-	-	-	222,000
Tower & Navy Boulevard (GLEN) & Parking Spaces	-	495,139	-	-	-	495,139
Shermer (GLEN)	-	400,583	-	-	-	400,583
Valor/Sable/Aviator	-	190,400	-	-	-	190,400
Glen Main Stem Roads Phase III Inspections	-	120,000	-	-	-	120,000
TOTAL GLEN USES	198,006	3,637,115	-	-	-	3,835,121
PUBLIC WORKS						
Facilities Management						
Village Hall	-	-	-	-	-	-
Reserve Study	31,000	-	-	-	-	31,000
Inspection Annex	-	-	-	-	-	-
Support Services	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Public Works Ph I	1,034,000	47,582	23,706	-	65,349	1,170,637
Public Works Ph II	20,817	-	-	-	38,542	59,359
Public Works Ph III	72,701	97,541	273,199	-	1,137,134	1,580,575
Police Station	-	-	-	-	-	-
Fire Station 6	-	-	-	19,271	-	19,271
Fire Station 7	-	-	-	-	17,004	17,004
Fire Station 8	518,158	-	199,365	-	-	717,523
Fire Station 13	40,000	-	77,996	-	-	117,996
Fire Station 14	-	-	70,875	17,986	-	88,861
Gallery Park Well House	-	-	-	-	-	-
North Parking Garage	-	-	-	-	-	-
South Parking Garage	-	-	-	-	-	-
Salt Storage Structure	-	-	-	-	-	-
Facilities Management Subtotal	1,716,676	145,123	645,141	37,257	1,258,029	3,802,226
Water Facilities and Train Stations						
Downtown Train Station	33,443	43,571	-	-	72,366	149,380
Downtown Train Station West Platform Warming Shelter	-	-	-	-	-	-
North Glen Train Station	32,270	29,290	122,159	-	19,772	203,491
North Glen Train Station Warming House	-	-	-	-	-	-
Citizens Pump Station	5,500	-	-	-	-	5,500
West Lake Pump Station	-	-	73,052	738,360	-	811,412
Rugen Sr. Pump Station	-	-	122,241	-	-	122,241
Rugen Jr. Pump Station	-	-	-	-	-	-
Laramie Pump Station	23,906	-	-	-	-	23,906
Glenview Lift Station	4,000	-	-	-	-	4,000
Cariann Lift Station	4,000	-	-	-	-	4,000
East Lake Lift Station	-	-	-	-	-	-
Heatherfield Lift Station	-	-	-	-	-	-
Waukegan Road Elevated Tank	5,500	-	-	-	-	5,500
Water Facilities and Train Stations Subtotal	108,619	72,861	317,452	738,360	92,138	1,329,430
Total Public Works	1,825,295	217,984	962,593	775,617	1,350,167	5,131,656
TOTAL 2017-2021 CAPITAL IMPROVEMENT PROGRAM	\$ 18,950,051	\$ 17,784,410	\$ 14,847,492	\$ 14,889,690	\$ 15,702,911	\$ 82,174,553

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

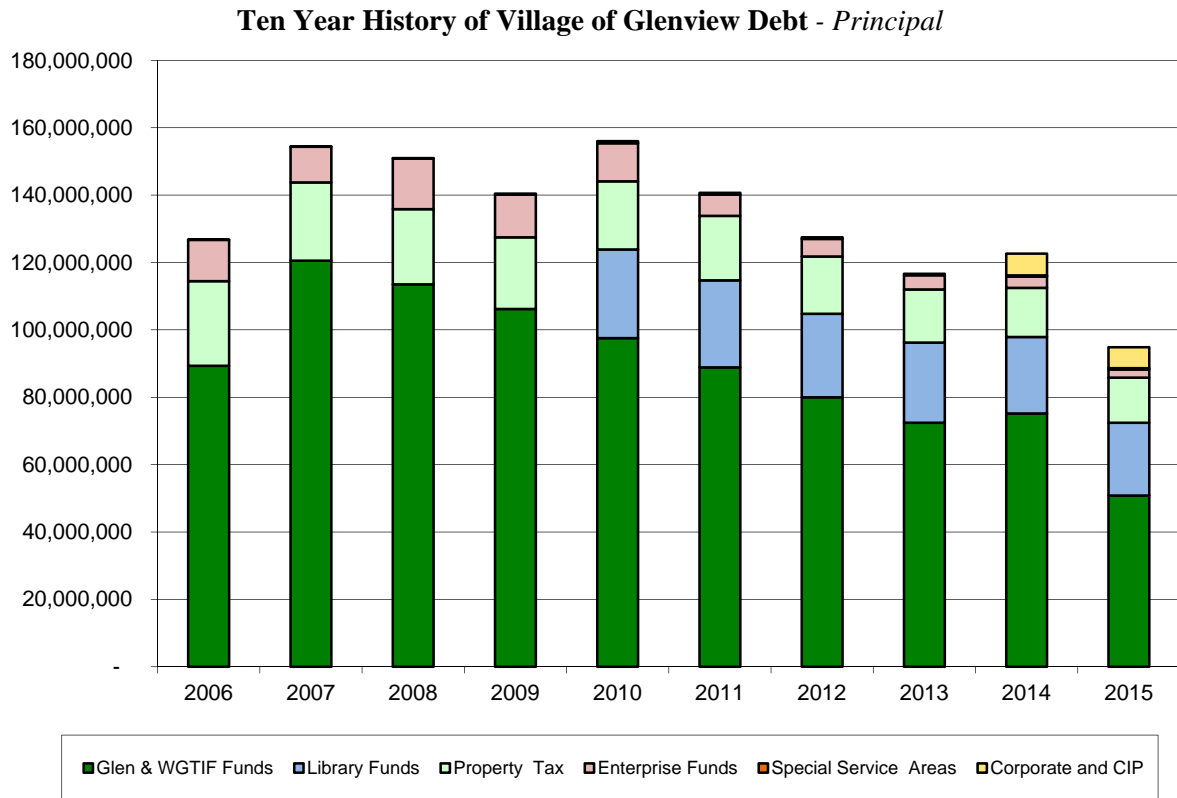
These bonds are similar to general obligation bonds except that they do not have the support of local property tax base for repayment. Instead, a source of revenue related to the project is pledged for repayment of the bonds. A typical revenue bond is related to the Water Fund. The user charges of the 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, 2015, the Village has borrowed \$119,131,931 through ten bonds, one note payable and two loans. Of that amount, the Village’s current outstanding debt at December 31, 2015 is:

Principal	\$ 87,900,088
Interest	\$ 16,968,988
Total	\$ 104,869,076

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
13,375,000	5,957,746	20,485,000	3,768,592	44,313,750	87,900,088

The 2015 Tax Levy requirement to meet debt service payments on the outstanding bonds is \$11,283,983; although \$7,586,352 is abated leaving a net requirement of \$3,697,631. 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.

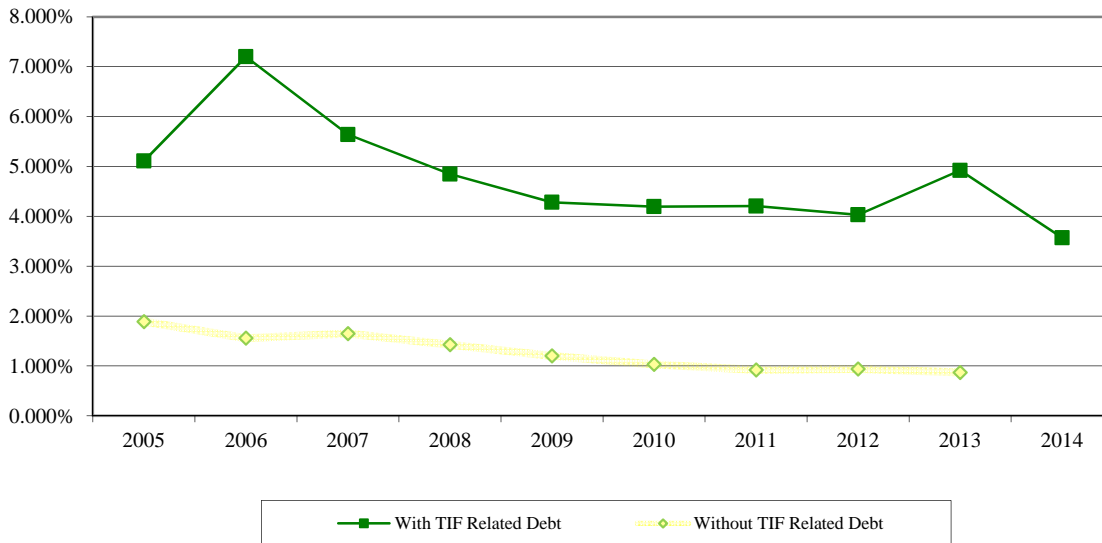
There are no set standards for the three guidelines because each community has a different set of circumstances. Communities that are growing must fund infrastructure projects before development can occur and will have higher debt burdens until businesses and people move-in, allowing the local economy 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 3.570%, 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)

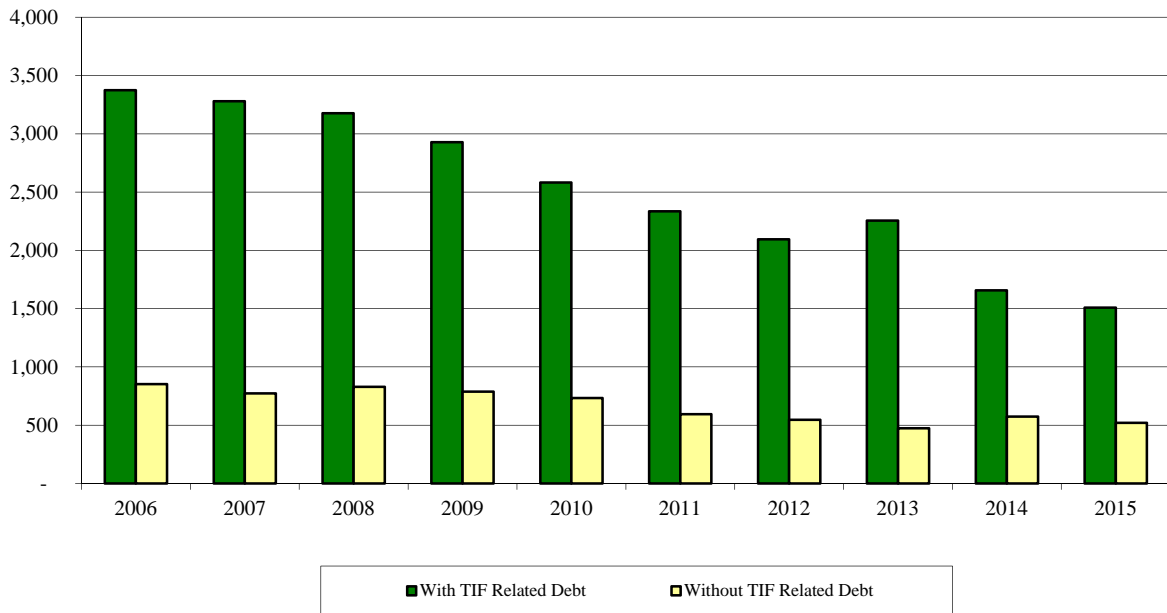


* Source: Cook County Clerk's Office and Village of Glenview Finance Department Records

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 \$1,508 with TIF related debt and \$517 without TIF related debt.

Total Debt per Capita

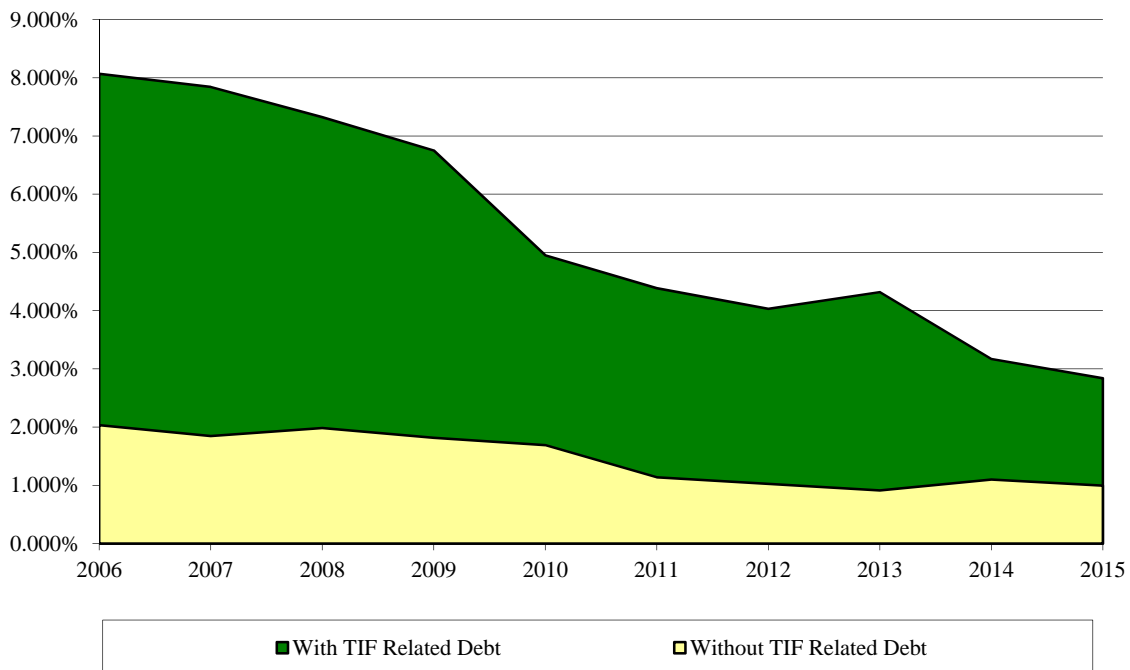


* Source: Cook County Clerk's Office, U.S. Census Bureau, and Village of Glenview Finance Department Records

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 2.838% and without TIF related debt the ratio is 0.972%.

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, 2015 (the latest audited information available):

General Obligation and Corporate Purpose Bonds						
Debt Title	Purpose	Source of Repayment	Interest Rate(s)	Date of Maturity	Authorized Issue	Principal Outstanding
GO Bond Series 2007A	Infrastructure Improvements	Waterworks and Sewerage Funds	3.500% 3.750%	2016	\$ 5,000,000	\$ 635,000
GO Bond Taxable Series 2007B	Infrastructure Improvements	North Maine Water and Sewerage Fund	4.800% 5.000%	2016	\$ 1,200,000	\$ 130,000
GO Bond Series 2009A	New Library Building	Property Tax Levy (Debt Service)	3.000% 4.125%	2029	\$ 26,300,000	\$ 20,485,000
GO Refunding Bond Series 2009D	Glen Development	Glen Development Project Revenues (TIF)	2.000% 4.000%	2018	\$ 11,290,000	\$ 4,085,000
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	\$ 13,375,000
GO Refunding Bond Series 2012C	Refunding of Series 2005	Glen Development Project Revenues (TIF)	2.000% 3.000%	2018	\$ 7,730,000	\$ 4,925,000
GO Bond Series 2013A	Village Hall Relocation Project	Corporate Fund	2.000% 4.000%	2033	\$ 6,065,000	\$ 5,580,000
GO Bond Series 2013B	Waukegan/Golf Intersection Improvements	Waukegan/Golf Project Revenues (TIF)	2.000% 3.500%	2023	\$ 4,385,000	\$ 4,385,000
GO Bond Series 2015	Refunding of Series 2006A	Glen Development Project Revenues (TIF)	0.440% 1.050%	2018	\$ 10,000,000	\$ 7,605,000
Notes Payable						
Draw/Term Note	AMI Meter Installation	Waterworks and Sewerage Funds	2.000%	2025	\$ 7,333,416	\$ 3,003,592
Loans Payable						
Taxable-Term Loan	Glen Development Property Acquisition	Glen Development Project Revenues (TIF)	1.850%	2019	\$ 6,529,688	\$ 5,223,750
IEPA Wastewater, American Recovery and Reinvestment Act of 2009 (ARA) Loan	Waste Water Project	Capital Projects Fund	0.000%	2031	\$ 633,827	\$ 377,746

Village of Glenview, Illinois

General Obligation Bond Series 2007A

Long-term Debt Requirements

December 31, 2015

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			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
December 31 2016	\$ 635,000	\$ 23,812	\$ 658,812	2016	\$ 11,906	2016	\$ 11,906

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, 2015

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
2016	\$ 130,000	\$ 6,500	\$ 136,500	2016	\$ 3,250	2016	\$ 3,250

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, 2015

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
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>\$ 20,485,000</u>	<u>\$ 6,541,678</u>	<u>\$ 27,026,678</u>		<u>\$ 3,270,842</u>		<u>\$ 3,270,842</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, 2015

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
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>\$ 4,085,000</u>	<u>\$ 285,750</u>	<u>\$ 4,370,750</u>		<u>\$ 142,875</u>		<u>\$ 142,875</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, 2015

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
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>\$ 194,966</u>	<u>\$ 182,780</u>	<u>\$ 377,746</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, 2015

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
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>\$ 3,096,900</u>	<u>\$ 21,186,900</u>		<u>\$ 1,548,450</u>		<u>\$ 1,548,450</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, 2015

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
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>\$ 13,375,000</u>	<u>\$ 2,670,100</u>	<u>\$ 16,045,100</u>		<u>\$ 1,335,050</u>		<u>\$ 1,335,050</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, 2015

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
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>\$ 4,925,000</u>	<u>\$ 301,350</u>	<u>\$ 5,226,350</u>		<u>\$ 150,675</u>		<u>\$ 150,675</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, 2015

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
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>\$ 5,580,000</u>	<u>\$ 2,117,846</u>	<u>\$ 7,697,846</u>		<u>\$ 1,058,923</u>		<u>\$ 1,058,923</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, 2015

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
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>\$ 649,570</u>	<u>\$ 5,034,570</u>		<u>\$ 324,785</u>		<u>\$ 324,785</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, 2015

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

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2016	\$ 1,305,938	\$ 98,250	\$ 1,404,188	2016	\$ 49,125	2016	\$ 49,125
2017	1,305,937	73,486	1,379,423	2017	36,642	2017	36,844
2018	1,305,938	48,991	1,354,929	2018	24,428	2018	24,563
2019	1,305,937	24,495	1,330,432	2019	12,214	2019	12,281
	<u>\$ 5,223,750</u>	<u>\$ 245,222</u>	<u>\$ 5,468,972</u>		<u>\$ 122,409</u>		<u>\$ 122,813</u>

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

Village of Glenview, Illinois

General Obligation Bonds, Series 2015

Long-term Debt Requirements

December 31, 2015

Date of issue: 42215
 Date of maturity: December 1, 2018
 Authorized issue: \$ 10,000,000
 Denomination of bonds: \$ 5,000
 Interest rates: 0.44% - 1.05%
 Interest dates: June 1 and December 1
 Principal maturity date: December 1
 Payable at: Glenview State Bank

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2016	\$ 2,505,000	\$ 62,258	\$ 2,567,258	2016	\$ 31,129	2016	\$ 31,129
2017	2,535,000	48,480	2,583,480	2017	24,240	2017	24,240
2018	2,565,000	26,932	2,591,932	2018	13,466	2018	13,466
	<u>\$ 7,605,000</u>	<u>\$ 137,670</u>	<u>\$ 7,742,670</u>		<u>\$ 68,835</u>		<u>\$ 68,835</u>

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

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VILLAGE OF GLENVIEW



COMPONENT UNIT

Glenview Public Library Fund

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
Beginning Fund Balance/ Net Position	\$ 2,924,859	\$3,229,841	\$3,229,841	\$3,229,841	\$3,215,149
Budgeted Revenues					
Local Taxes	5,891,847	6,135,143	6,135,143	6,135,143	6,219,261
Fees and Fines	67,737	64,000	64,000	59,018	59,000
Charges for Services	75,478	65,250	65,250	68,500	68,250
Intergovernmental	1,167,510	1,074,216	1,074,216	1,091,919	1,150,392
Investment Income	11,751	11,500	11,500	15,000	13,000
Other/Miscellaneous	48,405	39,500	39,500	39,500	43,500
Total Revenues	7,262,727	7,389,609	7,389,609	7,409,080	7,553,403
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	5,136,072	5,331,915	5,331,915	5,241,150	5,360,790
Contractual Services	943,468	949,230	993,230	1,030,534	1,042,801
Commodities	564,492	642,855	598,855	589,129	625,385
Other Operating Costs	59,613	74,300	74,300	82,714	51,115
Capital Outlay	254,099	367,100	367,100	405,245	245,685
Total Operating Expenditures	6,957,744	7,365,400	7,365,400	7,348,772	7,325,776
<i>Other Expenditures</i>					
Transfer Out	-	75,000	75,000	75,000	122,224
Total Other Expenditures	-	75,000	75,000	75,000	122,224
Total Expenditures	6,957,744	7,440,400	7,440,400	7,423,772	7,448,000
Ending Fund Balance/ Net Position	\$ 3,229,841	\$ 3,179,050	\$ 3,179,050	\$ 3,215,149	\$ 3,320,552

Library Debt Service Bond Fund

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ 276,066	\$ 350,745	\$ 350,745	\$ 350,745	\$ 425,190
<i>Budgeted Revenues</i>					
Property Tax	2,006,818	1,954,482	1,954,482	1,996,089	1,953,718
Bond Proceeds	-	-	-	15,326,600	-
Bond Premium	-	-	-	2,696,945	-
Investment Income	7,243	5,100	5,100	8,397	8,250
<i>Total Revenues</i>	2,014,061	1,959,582	1,959,582	20,028,031	1,961,968
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Bond Principal	1,125,000	1,155,000	1,155,000	1,155,000	1,190,000
Bond Interest	813,881	780,131	780,131	449,608	831,548
Payment to Escrow	-	-	-	18,276,297	-
Cost of Issue	-	-	-	72,181	-
Escrow Agent Fee	500	500	500	500	500
<i>Total Operating Expenditures</i>	1,939,381	1,935,631	1,935,631	19,953,586	2,022,048
<i>Total Expenditures</i>	1,939,381	1,935,631	1,935,631	19,953,586	2,022,048
<i>Surplus/(Deficit)</i>	74,680	23,951	23,951	74,445	(60,080)
<i>Ending Fund Balance/ Net Position</i>	\$ 350,745	\$ 374,696	\$ 374,696	\$ 425,190	\$ 365,110

Library Special Reserve Fund

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ 551,836	\$ 503,120	\$ 503,120	\$ 503,120	\$ 549,472
<i>Budgeted Revenues</i>					
Investment Income	1,106	2,150	2,150	895	1,100
Transfer In	-	75,000	75,000	75,000	122,224
<i>Total Revenues</i>	1,106	77,150	77,150	75,895	123,324
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Capital Outlay	49,822	27,306	27,306	29,543	98,303
<i>Total Operating Expenditures</i>	49,822	27,306	27,306	29,543	98,303
<i>Total Expenditures</i>	49,822	27,306	27,306	29,543	98,303
<i>Surplus/(Deficit)</i>	(48,716)	49,844	49,844	46,352	25,021
<i>Ending Fund Balance/ Net Position</i>	\$ 503,120	\$ 552,964	\$ 552,964	\$ 549,472	\$ 574,493

2017 Gift Funds

	Fiscal Year 2015 Actual	Fiscal Year 2016			Fiscal Year 2017 Budget
		Original Budget	Revised Budget	Projected Actual	
<u>Fund 810 Friends of the Library</u>					
<i>Beginning Fund Balance</i>	\$ 70,641	\$ 86,888	\$ 86,888	\$ 86,888	\$ 97,473
<i>Budgeted Revenues</i>					
Investment Income	449	250	250	585	650
Donations	40,000	30,000	30,000	40,000	35,000
<i>Total Revenues</i>	40,449	30,250	30,250	40,585	35,650
<i>Budgeted Expenditures</i>					
Miscellaneous	24,202	30,000	30,000	30,000	40,000
<i>Total Expenditures</i>	24,202	30,000	30,000	30,000	40,000
<i>Ending Fund Balance</i>	\$ 86,888	\$ 87,138	\$ 87,138	\$ 97,473	\$ 93,123
<u>Fund 820 Gift</u>					
<i>Beginning Fund Balance</i>	\$ 117,710	\$ 118,458	\$ 118,458	\$ 118,458	\$ 102,296
<i>Budgeted Revenues</i>					
Investment Income	748	500	500	783	600
<i>Total Revenues</i>	748	500	500	783	600
<i>Budgeted Expenditures</i>					
Contractual Services	-	35,000	35,000	16,945	25,000
<i>Total Expenditures</i>	-	35,000	35,000	16,945	25,000
<i>Ending Fund Balance</i>	\$ 118,458	\$ 83,958	\$ 83,958	\$ 102,296	\$ 77,896

2017 Gift Funds Continued

	Fiscal Year	Fiscal Year 2016			Fiscal Year
	2015 Actual	Original Budget	Revised Budget	Projected Actual	2017 Budget
<u>Fund 825 GPL Foundation Fund</u>					
<i>Beginning Fund Balance</i>	\$ 48,542	\$ 56,814	\$ 56,814	\$ 56,814	\$ 51,477
<i>Budgeted Revenues</i>					
Donations	18,762	2,000	2,000	3,223	2,000
Investment Income	376	175	175	375	175
<i>Total Revenues</i>	19,138	2,175	2,175	3,598	2,175
<i>Budgeted Expenditures</i>					
Other Professional	10,116	10,000	10,000	8,185	1,250
Building Expense	750	-	-	750	750
<i>Total Expenditures</i>	10,866	10,000	10,000	8,935	2,000
<i>Ending Fund Balance</i>	\$ 56,814	\$ 48,989	\$ 48,989	\$ 51,477	\$ 51,652

VILLAGE OF GLENVIEW



BUDGET RESOLUTION

RESOLUTION NO. 16-178

A RESOLUTION ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF GLENVIEW FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2017 AND ENDING DECEMBER 31, 2017

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, 2017, as prepared by the Budget Officer and submitted to the corporate authorities, was placed on file at the Village Hall, Administrative Services Department, at the Glenview Public Library and on the Village's website on November 21, 2016, for public inspection as provided by Statute;

WHEREAS, pursuant to notice duly published in a newspaper of general circulation in the Village on November 24, 2016, the corporate authorities held a public hearing on the 2017 tentative annual budget on December 6, 2016; 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, 2017 and ending December 31, 2017.

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, 2017 and ending December 31, 2017, 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 2017, 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.

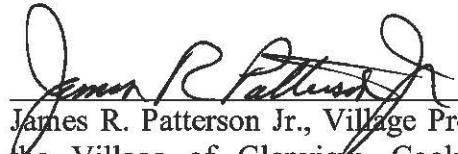
PASSED this 6th day of December, 2016.

AYES: Britton Detlefs Hinkamp Jenny Karton White

NAYS: None

ABSENT: None

APPROVED by me this 6th day of December, 2016.


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

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VILLAGE OF GLENVIEW



2016 TAX LEVY CALCULATION

Village of Glenview
2016 Property Tax Levy Calculation

Levy Component	2016				2015		% Change
	Proposed Levy Requirements	Less Abatement Ordinance	Net Levy Requirements	Plus Loss Provision	Proposed Extended Levy	Final Extended Levy	
Corporate Operations	2,014,071	\$0	\$2,014,071	\$60,422	\$2,074,493	\$1,523,141	36.20%
IMRF	1,710,260	0	1,710,260	51,308	1,761,568	1,741,615	1.15%
Police Pension	2,456,386	0	2,456,386	73,692	2,530,078	2,555,116	-0.98%
Fire Pension	3,798,546	0	3,798,546	113,956	3,912,502	4,093,464	-4.42%
Subtotal	\$9,979,263	\$0	\$9,979,263	\$299,378	\$10,278,641	\$9,913,336	3.68%
Debt Service							
2009D Refunding Bonds	1,455,200	(1,455,200)	0	0	0	0	0.00%
2012A Refunding Bonds	604,800	(604,800)	0	0	0	0	0.00%
2012B Refunding Bonds	1,762,700	0	1,762,700	88,135	1,850,835	1,850,625	0.01%
2012C Refunding Bonds	1,751,550	(1,751,550)	0	0	0	0	0.00%
2013A Corporate Purpose Bonds	425,182	(425,182)	0	0	0	0	0.00%
2013B Corporate Purpose Bonds	701,082	(701,082)	0	0	0	0	0.00%
2015 Refunding Bonds	2,583,480	(2,583,480)	0	0	0	0	0.00%
Total Village Debt Service	\$9,283,994	(\$7,521,294)	\$1,762,700	\$88,135	\$1,850,835	\$1,850,625	0.01%
Total Village Tax Levy	\$19,263,257	(\$7,521,294)	\$11,741,963	\$387,513	\$12,129,476	\$11,763,961	3.11%
Library Operations	\$6,207,189	-	\$6,207,189	\$186,216	\$6,393,405	\$6,307,621	1.36%
2009A Corporate Purpose Bonds	\$1,274,636	-	\$1,274,636	\$63,732	\$1,338,368	\$2,031,888	-34.13%
2016A Refunding Bonds	\$659,738	-	\$659,738	\$32,987	\$692,725		
Total Library Tax Levy	\$8,141,563	\$0	\$8,141,563	\$282,934	\$8,424,498	\$8,339,509	1.02%
COMBINED TOTAL LEVY	\$27,404,820	(\$7,521,294)	\$19,883,526	\$670,447	\$20,553,974	\$20,103,470	2.24%

ORDINANCE NO. 6049

AN ORDINANCE LEVYING TAXES FOR THE 2016 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 2016 tax year to be collected in fiscal year 2017.

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 2016 tax year is hereby ascertained to be the sum of \$27,404,820.00 (Twenty-Seven Million Four Hundred Four Thousand Eight Hundred Twenty and No/100 Dollars).

Section 2: That the sum of \$27,404,820.00 (Twenty-Seven Million Four Hundred Four Thousand Eight Hundred Twenty and No/100 Dollars) is the total 2016 Tax Levy for the Operations, Pensions and Debt Service of The Village of Glenview and the Glenview Public Library as follows:

Corporate Fund	\$2,014,071
IMRF Pension, Included in Corporate Fund	1,710,260
Police Pension Fund	2,456,386
Firefighters' Pension Fund	3,798,546
2009-D G.O. Debt Service Fund	1,455,200
2012-A Refunding Bonds	604,800
2012-B Refunding Bonds	1,762,700
2012-C Refunding Bonds	1,751,550
2013-A G.O. Debt Service Fund	425,182
2013-B G.O. Bonds	701,082
2015 Refunding Bonds	2,583,480
Library Debt Service 2009-A Fund	1,274,636
Library Debt Service 2016-A Refunding Bonds	659,738
Glenview Public Library Fund	<u>6,207,189</u>
Total 2016 Tax Levy	\$27,404,820

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 \$27,404,820.00 (Twenty-Seven Million Four Hundred Four Thousand Eight Hundred Twenty 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 \$27,404,820.00 (Twenty-Seven Million Four Hundred Four Thousand Eight Hundred Twenty and No/100 Dollars), which said total amount the Village required to be raised by taxation for the 2016 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 6th day of December, 2016.

AYES: Britton Detlefs Hinkamp Jenny Karton White

NAYS: None


ABSENT: None

APPROVED by me this 6th day of December, 2016.



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

ATTESTED and FILED in my office
this 6th day of December, 2016.



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

Appendix A

<u>GENERAL CORPORATE FUND</u>	<u>2017 Budget</u>	<u>2016 Levy Amount</u>
Personnel	\$33,694,473	\$3,724,331
Contractual	13,513,361	
Commodities	1,901,565	
Other Charges	7,239,189	
Capital Outlay	1,060,000	
Internal Service Charges	4,950,942	
Transfers Out	7,187,882	
TOTAL GENERAL CORPORATE FUND	\$69,547,412	\$3,724,331
<u>POLICE PENSION FUND</u>		
Personnel	\$3,733,548	\$2,456,386
Contractual	132,715	
TOTAL POLICE PENSION FUND	\$3,866,263	\$2,456,386
<u>FIREFIGHTER'S PENSION FUND</u>		
Personnel	\$5,470,452	\$3,798,546
Contractual	260,355	
TOTAL FIREFIGHTER'S PENSION FUND	\$5,730,807	\$3,798,546
<u>2009-D G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$1,455,200	\$1,455,200
TOTAL 2009-D G.O. DEBT SERVICE FUND	\$1,455,200	\$1,455,200
<u>2012-A G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$604,800	\$604,800
TOTAL 2012-A G.O. DEBT SERVICE FUND	\$604,800	\$604,800
<u>2012-B G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$1,762,700	\$1,762,700
TOTAL 2012-B G.O. DEBT SERVICE FUND	\$1,762,700	\$1,762,700
<u>2012-C G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$1,751,550	\$1,751,550
TOTAL 2012-C G.O. DEBT SERVICE FUND	\$1,751,550	\$1,751,550
<u>2013-A G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$425,182	\$425,182
TOTAL 2013-A G.O. DEBT SERVICE FUND	\$425,182	\$425,182
<u>2013-B G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$701,082	\$701,082
TOTAL 2013-B G.O. DEBT SERVICE FUND	\$701,082	\$701,082
<u>2015 G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$2,583,480	\$2,583,480
TOTAL 2015 G.O. DEBT SERVICE FUND	\$2,583,480	\$2,583,480
<u>LIBRARY FUND</u>		
Personnel	\$5,360,790	\$5,360,790
Contractual	1,042,800	846,399
Commodities	625,390	
Other Charges	51,110	
Capital Outlay	245,686	
Transfers Out	122,224	
TOTAL LIBRARY FUND	\$7,448,000	\$6,207,189
<u>2009-A G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$1,274,636	\$1,274,636
TOTAL 2009-A G.O. DEBT SERVICE FUND	\$1,274,636	\$1,274,636
<u>2016-A G.O. DEBT SERVICE FUND</u>		
Principal and Interest	\$659,738	\$659,738
TOTAL 2016-A G.O. DEBT SERVICE FUND	\$659,738	\$659,738

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VILLAGE OF GLENVIEW



BUDGET BY DEPARTMENT, FUND AND COST CATEGORY

FY 2017 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
Board of Trustees					
<i>Board of Trustees</i>					
Personnel	8,720	-	-	-	-
Contractual	48,000	-	-	-	-
Commodities	350	-	-	-	-
Other Charges	-	-	-	-	-
Subtotal	57,070	-	-	-	-
<i>Special Appropriations</i>					
Personnel	58,042	-	-	-	-
Contractual	308,483	-	-	-	-
Commodities	18,000	-	-	-	-
Subtotal	384,525	-	-	-	-
Board of Trustees Total	441,595	-	-	-	-
General Government					
<i>General Government</i>					
Personnel	333,800	-	-	-	-
Contractual	3,133,135	-	-	-	-
Commodities	55,257	-	-	-	-
Other Charges	449,250	-	-	-	-
Interfund Charges	3,387	-	-	-	-
Transfer Out	7,187,882	-	-	-	-
Subtotal	11,162,711	-	-	-	-
<i>Tax Increment Financing</i>					
Contractual	-	-	-	21,980,865	126,097
Other Charges	-	-	-	8,001,979	701,833
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	308,798	-
Subtotal	-	-	-	30,291,642	827,930
<i>Permanent Fund</i>					
Contractual	-	-	-	-	-
Transfer Out	-	-	-	-	-
Subtotal	-	-	-	-	-
<i>Corporate Purpose Bonds</i>					
Other Charges	-	-	-	-	-
Subtotal	-	-	-	-	-
<i>Escrow Deposits</i>					
Contractual	-	-	-	-	-
Subtotal	-	-	-	-	-
General Government Total	11,162,711	-	-	30,291,642	827,930

FY 2017 Budget by Fund, Department and Cost Category

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

FY 2017 Budget by Fund, Department and Cost Category

Capital Project Funds		Debt Funds	Trust and Agency Funds				
Village Permanent Fund	Motor Fuel Tax Fund	Corporate Purpose Bond Fund	Police Pension	Fire Fighters' Pension	Escrow Deposit Fund	SSA Bond Fund	
-	-	-	-	-	-	-	-
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FY 2017 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
Village Manager's Office					
Administration					
Personnel	731,817	-	-	69,841	-
Contractual	55,698	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	8,900	-	-	-	-
Subtotal	796,415	-	-	69,841	-
Communications					
Personnel	152,473	-	-	-	-
Contractual	110,375	-	-	-	-
Commodities	2,410	-	-	-	-
Other Charges	1,900	-	-	-	-
Subtotal	267,158	-	-	-	-
Human Resources Administration					
Personnel	216,189	-	-	-	-
Contractual	68,845	-	-	-	-
Commodities	1,500	-	-	-	-
Other Charges	167,750	-	-	-	-
Interfund Charges	1,404,657	-	-	-	-
Subtotal	1,858,941	-	-	-	-
Employee Benefits					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Subtotal	-	-	-	-	-
Risk Management					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Other Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
Subtotal	-	-	-	-	-
Legal					
Personnel	-	-	-	-	-
Contractual	522,169	-	-	22,660	-
Subtotal	522,169	-	-	22,660	-
Joint Dispatch					
Personnel	5,274,810	-	-	-	-
Contractual	226,720	-	-	-	-
Commodities	33,050	-	-	-	-
Other Charges	54,585	-	-	-	-
Capital Outlay	750,000	-	-	-	-
Interfund Charges	208,812	-	-	-	-
Subtotal	6,547,977	-	-	-	-
Village Manager's Office Total	9,992,660	-	-	92,501	-

FY 2017 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 Replacment Fund
-	-	-	20,634	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	20,634	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
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3,300	1,200	-	-	-	-	-
3,300	1,200	-	-	-	-	-
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-	-	-	-	-	-	-
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3,300	1,200	-	20,634	-	-	-

FY 2017 Budget by Fund, Department and Cost Category

	Internal Service Funds		Capital Project Funds	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
Village Manager's Office				
Administration				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Communications				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Human Resources Administration				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Employee Benefits				
Personnel	435,040	-	-	-
Contractual	5,587,384	-	-	-
Subtotal	6,022,424	-	-	-
Risk Management				
Personnel	254,245	-	-	-
Contractual	1,388,521	-	-	-
Other Charges	9,000	-	-	-
Transfer Out	403,917	-	-	-
Subtotal	2,055,683	-	-	-
Legal				
Personnel	-	-	-	-
Contractual	115,000	-	-	-
Subtotal	115,000	-	-	-
Joint Dispatch				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Village Manager's Office Total	8,193,107	-	-	-

FY 2017 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
Administrative Services					
Administration					
Personnel	355,489	-	-	-	-
Contractual	1,980	-	-	-	-
Other Charges	10,060	-	-	-	-
Subtotal	367,529	-	-	-	-
GIS and CADD					
Personnel	93,259	-	-	-	-
Contractual	202,908	-	-	7,060	-
Other Charges	180	-	-	-	-
Subtotal	296,347	-	-	7,060	-
Information Technology					
Contractual	2,270,471	-	-	56,119	-
Commodities	130,537	-	-	-	-
Other Charges	25,875	-	-	-	-
Interfund Charges	403,244	-	-	-	-
Subtotal	2,830,127	-	-	56,119	-
Finance					
Personnel	111,241	-	-	49,933	8,323
Contractual	1,018,382	-	-	34,347	3,682
Other Charges	8,525	-	-	-	-
Subtotal	1,138,148	-	-	84,280	12,005
Capital Replacement					
Commodities	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Subtotal	-	-	-	-	-
Resolution Center					
Personnel	361,778	-	-	-	-
Contractual	59,093	-	-	-	-
Other Charges	1,300	-	-	-	-
Subtotal	422,171	-	-	-	-
Strategic Services					
Personnel	192,406	-	-	-	-
Contractual	6,875	-	-	-	-
Commodities	200	-	-	-	-
Other Charges	3,850	-	-	-	-
Subtotal	203,331	-	-	-	-
Records					
Personnel	388,220	-	-	-	-
Contractual	335	-	-	-	-
Commodities	600	-	-	-	-
Other Charges	2,530	-	-	-	-
Subtotal	391,685	-	-	-	-
Administrative Services Total	5,649,338	-	-	147,459	12,005

FY 2017 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 Replacment Fund
32,999	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
32,999	-	-	-	-	-	-
16,456	-	-	-	-	-	-
6,515	1,086	-	-	-	-	-
-	-	-	-	-	-	-
22,971	1,086	-	-	-	-	-
140,690	25,718	-	-	7,680	-	-
3,960	540	-	-	-	-	-
-	-	-	-	-	-	-
34,492	9,640	-	-	-	-	-
179,142	35,898	-	-	7,680	-	-
16,689	-	-	-	-	-	-
62,001	10,517	-	10,223	-	-	-
-	-	-	-	-	-	-
78,690	10,517	-	10,223	-	-	-
-	-	-	-	-	-	228,425
-	-	-	-	-	-	1,469,053
-	-	-	-	-	-	1,697,478
188,136	-	-	-	-	-	-
61,327	-	-	-	-	-	-
-	-	-	-	-	-	-
249,463	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
563,265	47,501	-	10,223	7,680	-	1,697,478

FY 2017 Budget by Fund, Department and Cost Category

	Internal Service Funds		Capital Project Funds	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
Administrative Services				
Administration				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
GIS and CADD				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Information Technology				
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Finance				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Capital Replacement				
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
Resolution Center				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Strategic Services				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Records				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Administrative Services Total	-	-	-	-

FY 2017 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
Public Works					
Administration					
Personnel	2,878,915	-	-	-	-
Contractual	102,919	-	-	-	-
Commodities	22,095	-	-	-	-
Other Charges	13,910	-	-	-	-
Interfund Charges	1,050,375	-	-	-	-
Transfer Out	-	-	-	-	-
Subtotal	4,068,214	-	-	-	-
Facilities					
Personnel	317,252	-	-	-	-
Contractual	440,966	-	-	3,500	-
Commodities	326,075	-	-	100,000	-
Other Charges	2,500	-	-	-	-
Capital Outlay	-	-	-	-	-
Interfund Charges	224,990	-	-	-	-
Transfer Out	-	-	-	-	-
Subtotal	1,311,783	-	-	103,500	-
Streets and Forestry Division					
Personnel	-	-	-	114,160	-
Contractual	2,669,813	-	-	739,901	-
Commodities	948,372	-	-	19,750	-
Interfund Charges	-	-	-	5,885	-
Capital Outlay	310,000	-	-	-	-
Subtotal	3,928,185	-	-	879,696	-
Water and Sewer Division					
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
Subtotal	-	-	-	-	-
MERF					
MERF					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Interfund Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
Subtotal	-	-	-	-	-
Public Works Total	9,308,182	-	-	983,196	-

FY 2017 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 Replacment Fund
1,895,795	406,218	-	79,208	-	-	-
107,646	1,000	-	10,000	-	-	-
26,575	500	-	650	-	-	-
363,596	27,304	-	-	-	-	-
552,057	118,543	-	12,242	9,072	-	-
-	-	-	824,398	-	-	-
2,945,669	553,565	-	926,498	9,072	-	-
85,402	44,714	-	-	-	-	-
36,863	2,500	-	355	57,018	-	-
300,000	15,000	-	15,000	48,880	-	-
-	-	-	-	-	-	-
34,906	8,000	-	-	65,713	-	-
565,897	107,609	-	14,528	131,520	-	-
-	-	-	-	-	-	-
1,023,068	177,823	-	29,883	303,131	-	-
-	-	-	-	-	-	-
-	-	-	-	163,429	-	-
-	-	-	-	21,861	-	-
-	-	-	-	-	-	-
-	-	-	-	4,000	-	-
-	-	-	-	189,290	-	-
4,793,631	37,575	-	1,185,307	-	-	-
548,562	27,811	-	1,000	-	-	-
-	-	-	-	-	-	-
7,670	-	-	-	-	-	-
-	-	-	25,000	-	-	-
5,349,863	65,386	-	1,211,307	-	-	-
-	-	-	-	-	431,098	-
-	-	-	-	-	423,300	-
-	-	-	-	-	789,636	-
-	-	-	-	-	5,755	-
-	-	-	-	-	36,333	-
-	-	-	-	-	-	-
-	-	-	-	-	1,686,122	-
8,295,532	618,951	-	2,137,805	198,362	1,686,122	-

FY 2017 Budget by Fund, Department and Cost Category

	Internal Service Funds		Capital Project Funds	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
Public Works				
Administration				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
Facilities				
Personnel	-	-	-	-
Contractual	-	95,969	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	1,620,707	-	-
Interfund Charges	-	-	-	-
Transfer Out	-	-	-	-
Subtotal	-	1,716,676	-	-
Streets and Forestry Division				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
Water and Sewer Division				
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
MERF				
MERF				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
Public Works Total	-	-	-	-

FY 2017 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
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

FY 2017 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
Police					
<i>Police</i>					
Personnel	9,601,349	-	-	-	-
Contractual	635,143	-	-	-	-
Commodities	130,918	-	-	-	-
Other Charges	2,599,366	-	-	-	-
Capital Outlay	-	32,137	-	-	-
Interfund Charges	394,794	-	-	-	-
Subtotal	13,361,570	32,137	-	-	-
<i>Police Pension</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Subtotal	-	-	-	-	-
Police Total	13,361,570	32,137	-	-	-
Fire					
<i>Fire</i>					
Personnel	10,570,970	-	-	-	-
Contractual	295,546	-	10,830	-	-
Commodities	223,971	-	99,170	-	-
Other Charges	3,848,358	-	-	-	-
Interfund Charges	1,197,803	-	-	-	-
Subtotal	16,136,648	-	110,000	-	-
<i>Firefighter's Pension</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Subtotal	-	-	-	-	-
Fire Total	16,136,648	-	110,000	-	-

FY 2017 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 Replacment Fund	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	

FY 2017 Budget by Fund, Department and Cost Category

	Internal Service Funds		Capital Project Funds	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
POLICE				
<i>Police</i>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
<i>Police Pension</i>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Subtotal	-	-	-	-
Police Total	-	-	-	-
FIRE				
<i>Administration</i>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
<i>Firefighter's Pension</i>				
Personnel	-	-	-	-
Contractual	-	-	-	-
Subtotal	-	-	-	-
Fire Total	-	-	-	-

FY 2017 Budget by Fund, Department and Cost Category

Capital Project Funds		Debt Funds	Trust and Agency Funds			
Village Permanent Fund	Motor Fuel Tax Fund	Corporate Purpose Bond Fund	Police Pension	Fire Fighters' Pension	Escrow Deposit Fund	SSA Bond Fund
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	4,098,725	-	-	-
-	-	-	138,707	-	-	-
-	-	-	4,237,432	-	-	-
-	-	-	4,237,432	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	5,780,396	-	-
-	-	-	-	242,534	-	-
-	-	-	-	6,022,930	-	-
-	-	-	-	6,022,930	-	-

FY 2017 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
Community Development					
Administration					
Personnel	186,358	-	-	67,248	-
Contractual	30,700	-	-	85,228	-
Commodities	1,750	-	-	3,823	-
Other Charges	2,100	-	-	2,550	-
Interfund Charges	14,044	-	-	11,864	-
Subtotal	234,952	-	-	170,713	-
Planning					
Personnel	481,244	-	-	-	-
Contractual	110,380	-	-	-	-
Other Charges	27,050	-	-	-	-
Subtotal	618,674	-	-	-	-
Engineering					
Personnel	303,035	-	-	-	-
Contractual	331,150	-	-	-	-
Commodities	400	-	-	-	-
Other Charges	2,772	-	-	-	-
Capital Outlay	-	-	-	-	-
Interfund Charges	10,127	-	-	-	-
Subtotal	647,484	-	-	-	-
Inspectional Services					
Personnel	820,725	-	-	-	-
Contractual	862,050	-	-	-	-
Commodities	5,450	-	-	-	-
Other Charges	6,200	-	-	-	-
Interfund Charges	38,709	-	-	-	-
Subtotal	1,733,134	-	-	-	-
Capital Improvements Program					
Personnel	256,381	-	-	49,121	-
Contractual	1,225	-	-	-	-
Commodities	630	-	-	-	-
Other Charges	2,228	-	-	-	-
Capital Outlay	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Subtotal	260,464	-	-	49,121	-
Special Service Areas					
Other Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
Subtotal	-	-	-	-	-
Community Development Total	3,494,708	-	-	219,834	-
Fund Total	69,547,412	32,137	110,000	31,734,632	839,935

FY 2017 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 Replacment Fund
33,624	15,691	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
33,624	15,691	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
83,436	42,063	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
83,436	42,063	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
79,407	40,191	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,277,488	530,652	-	62,816	74,901	-	-
-	-	-	-	-	-	-
4,318,086	1,502,451	-	-	-	-	-
-	-	-	-	-	-	-
5,674,981	2,073,294	-	62,816	74,901	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,792,041	2,131,048	-	62,816	74,901	-	-
15,677,206	2,976,523	-	2,261,361	584,074	1,686,122	1,697,478

FY 2017 Budget by Fund, Department and Cost Category

	Internal Service Funds		Capital Project Funds	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
Community Development				
Administration				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Planning				
Personnel	-	-	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	-	-	-
Engineering				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Inspectional Services				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Capital Improvements Program				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	24,371	-
Capital Outlay	-	-	-	-
Capital Projects	-	-	9,166,213	273,006
Transfer Out	-	-	-	-
Subtotal	-	-	9,190,584	273,006
Special Service Areas				
Other Charges	-	-	-	-
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
Community Development Total	-	-	9,190,584	273,006
Fund Total	8,193,107	1,716,676	# 9,190,584	273,006

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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, and 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.

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.

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
MPI: Municipal Partnering Initiative
NPDES: National Pollutant Discharge Elimination System
OSHA: Occupational Safety & Health Administration
RFP: Request for Proposal
RFI: Request for Information
RFQ: Request for Qualifications
STAF: Special Tax Allocation Fund
TIF: Tax Increment Financing
USEPA: United States Environmental Protection Agency
VMO: Village Manager's Office
VSP: Voluntary Separation Program