



2018 ADOPTED ANNUAL BUDGET



VILLAGE OF GLENVIEW



The Village of Glenview

Fiscal Year 2018 Adopted Annual Budget

Presented to:

Village Board of Trustees

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President**

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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 46,740 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 286 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, 2017

Christopher P. Morill

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, 2017.

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 2018. 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 2018 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 2017 property tax levy to be collected in 2018, the levy includes an increase to capture the Equalized Assessed Value (EAV) associated with newly annexed, constructed or improved property, which is .50% from the 2016 tax year, or \$58,709. It is important to note that collecting taxes for this new EAV will have no impact on current taxpayers. An additional \$250,000 will also be added to the levy which will be dedicated to the Capital Improvement Program (CIP) to partially address the funding gap between the currently dedicated funding sources and ongoing infrastructure needs.

The adopted budget includes Village-wide revenues of \$170,920,780, of which \$69,060,746 are in the Corporate Fund. The Village-wide expenditures are \$159,616,279, of which \$69,396,622 are in the Corporate Fund. It should be noted that the \$335,876 of expenditures which are in excess of revenues in the Corporate Fund are covered through a planned use of fund balances for one-time expenditures. Ending fund balances for all Village funds remain within the approved Village fund balance policies.

2018 Financial Position

The Village's financial goal is to achieve and maintain a structurally balanced budget, which includes an annual cash transfer to the CIP, with a healthy Corporate Fund reserve of 30% - 40% of expenditures. The 2018 Budget achieves this goal with a projected ending fund balance of 38.1%, including, as indicated above, a transfer to the Capital Projects Fund of \$5,250,000 which is \$250,000 higher than the past several years.

As stated, the 2018 Budget represents a healthy financial position for the Village's Corporate Fund despite the significant revenues that were diverted from the Village through the adoption of the State of Illinois 2018-2019 Budget. In adopting their budget in July 2017, state legislators approved revenue diversions from local governmental units including the Village of Glenview. The State revenue diversions from the Village of Glenview are detailed as follows:

Village of Glenview - Impact of State Diversions			
	2017	2018	2019
Income Tax (10% Reduction)	220,000	220,000	-
Home Rule Sales Tax (2% Administrative Fee)	80,000	160,000	166,000
Personal Property Replacement Tax (23% Reduction)	-	51,000	56,100
TOTAL DIVERSIONS BY STATE	300,000	431,000	222,100

The financial position of the State of Illinois is a major concern as state elected officials continue to explore ideas that 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.

The Village Board directed staff to identify additional cost cutting measures to make up for the State’s revenue diversions in the 2018 budget. Staff was successful in identifying these cuts while presenting a budget that maintained the high service levels offered to the residents. This process was a continuation of the efforts performed over the past several years by the Village Board and management in demonstrating 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 and implementing two-tier wage structures.

Another success story is the Village’s aggressive pursuit of outside funding for capital projects. From 2014 to 2017, the Village received over \$33,500,000 in federal, state and local funds to support a number of infrastructure projects. Additionally, the Village has been able to secure \$17,500,000 in state and federal funds for projects for 2018 – 2023 (approximately \$1,900,000 for roadways, \$12,500,000 for stormwater infrastructure, \$2,400,000 for bike/pedestrian improvements, and \$700,000 for miscellaneous projects). The 2018 CIP budget contains approximately \$14,100,000 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. Major commercial developments boosted Building Permits and Annexation Fees in 2014 and 2015 and these developments will contribute to growth in 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 2018 budget are projected to remain the same as they were in 2017 as they have returned to normal levels of year-over-year growth. However, due to the decrease in the use of landline telephone service, the telecommunications utility tax revenue continues to decline each year.

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.
- ✓ Develop long-term financial projections to account for known revenue and cost impacts in future years; conduct strategic goal setting to plan for business changes and infrastructure and technology needs.
- ✓ 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 maximize partnership projects, expedite infrastructure improvements, and achieve economies of scale.
- ✓ 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 changing economic environment and the legislative actions taken by the State of Illinois.
- ✓ 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,



Matthew Formica
Village Manager

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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 Village Manager, which discusses the economic and fiscal challenges facing the Village as the 2018 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 2018 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 2018 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 2018 Budget Resolution, 2017 Tax Levy documents, Summary Sheet of the FY 2018 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.

The Village's population at the 2010 Census was 44,692 and is currently estimated to be 46,559 as 2016. A Special Census was conducted in 2017 to account for the growth in five geographic areas within the Village that had seen significant new residential development over the past several years. This resulted in a new population of 46,740.

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
- 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.

- 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. The Village's second brewery and tasting room, Machusla Brewing Company, was approved in 2016 and opened in 2017 opening on East Lake Avenue next to Hackney's.
- A new 15,000 square foot children's daycare named the Kensington School for 140 infants to preschoolers was also approved in 2016 along Chestnut Road to the west near Lehigh Avenue. Construction began in 2017 and the facility is scheduled to open in 2018.
- 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.
- Anthem Memory Care, a 43,000 square foot senior memory care facility, was approved in 2016 at 1879 Chestnut Avenue. The 66 bed project named Emerald Place began construction that same year with occupation of the building occurring in late 2017.
- Illinois Tool Works, a Fortune 500 company, purchased the 40 acre former Kraft Foods campus and undertook a significant remodeling of the two office tower in 2016 prior to consolidating over 600 employees into the office and lab space.
- 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. In 2017, the Culver's plans were revised to eliminate the outlot building and place all the stormwater detention above-ground. Construction is expected to take place in 2018.
- Crafted in 2016 by a 16-member committee, the Village's Comprehensive Plan updates the 2004 Comprehensive Plan and become the latest "road map" for future development decisions. The Plan Commission held public hearings on the final draft during the fall of 2016 and once approved by the Glenview Village Board of Trustees in 2017, the Comprehensive Plan is intended to guide the Village in its planning efforts for the next 10 to 20 years.
- Park Place Glenview, a 26-unit residential development consisting of 14 rowhomes, 4 duplexes, and 8 small-lot single-family homes of the former Village Hall site was approved in 2017 and construction will commence in 2018.
- In 2017, Capital Senior Housing development was approved for a 73,000 square foot assisted living and memory care facility named Atria Senior Housing with 83 units at 4700 West Lake Avenue.
- The entire streetscape of downtown Glenview was reconstructed in 2017, leading to additional parking, enhanced landscaping and lighting, and dedicated zones for pedestrians and outdoor diners.
- In 2017, Costco Wholesale added 6 new gas pumps to their existing fueling station on Patriot Boulevard to meet customer demand.
- The Goddard School, a 9,600 square foot, 1-story day-care facility, on Milwaukee Avenue was approved in 2017 and expected to be occupied in the fall of 2018.
- Abt Electronics was granted authority to construct additional loading docks, a truck service building, employee parking, and truck parking expansion at 1200 Milwaukee Avenue.
- A 169-unit rental apartment development for persons 55-years and older was approved in 2017 at 624 Waukegan Road. The four-story, amenity filled project includes a mix of high-quality building materials and a majority of the parking will be underground, below the building.
- In 2017, Fertility Centers of Illinois received approvals for a 30,000 square foot office building at 2555 Patriot Boulevard. The project is under construction and anticipated to be occupied by summer 2018.

The Village's 2016 assessed valuation was \$2,461,599,597; of this amount, 76.5% was classified as residential, and 23.5% was commercial/industrial.

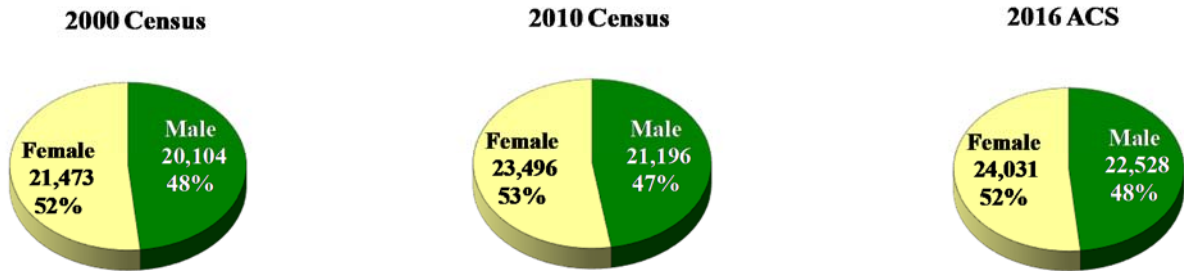
Village of Glenview Demographics

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	2016	46,559

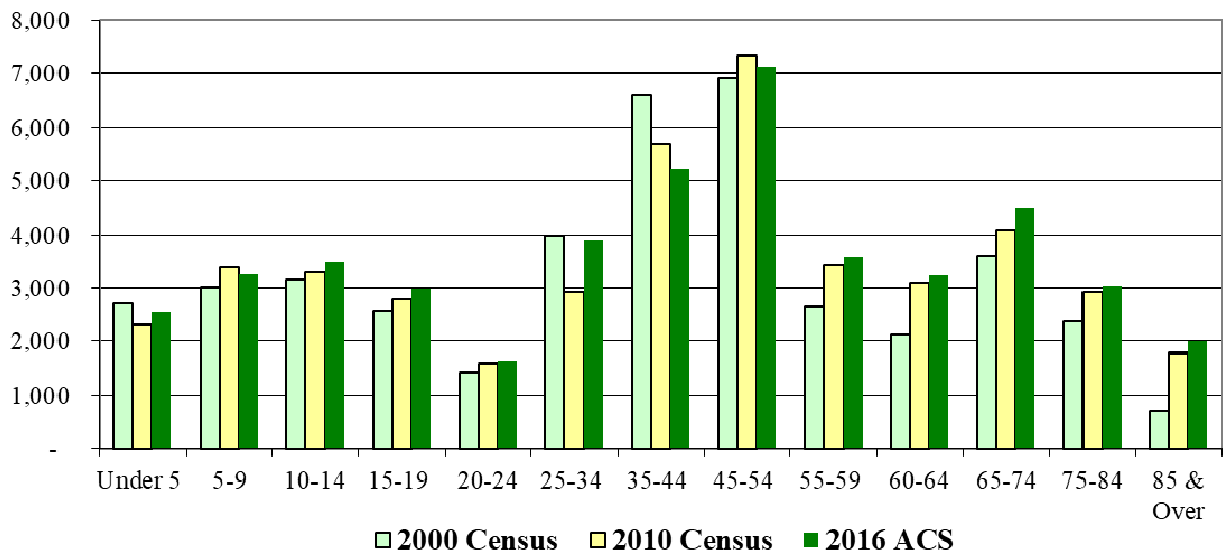
* Source: U.S. Census Bureau and American Communities Survey Estimates

Gender

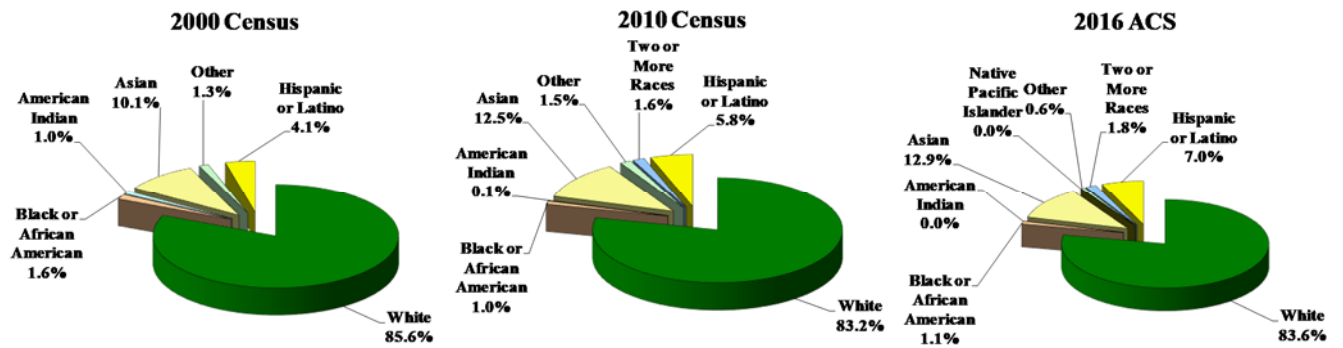


Age Information

	2000 Census	2010 Census	2016 ACS
Median Age	41.3	45.5	45.3



Population Diversity*



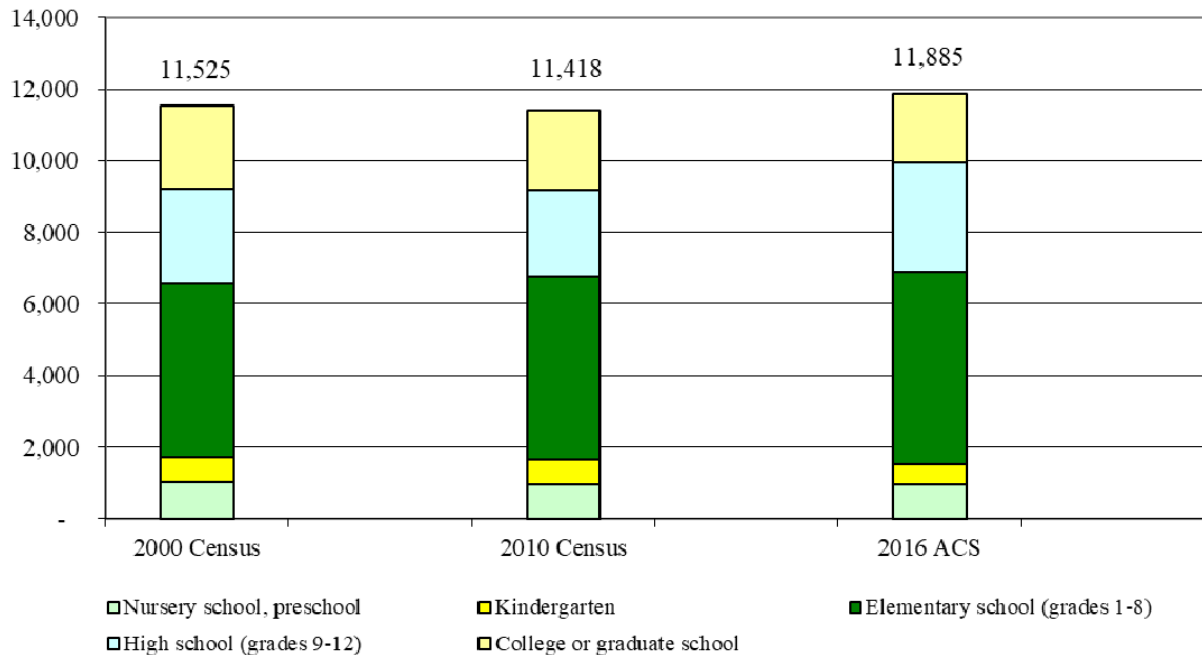
*Respondents could select more than one category

Education*

	2000 Census		2010 Census		2016 ACS	
High School Graduate or Higher	27,215	94.30%	29,723	95.70%	31,322	96.1%
Bachelor's Degree or Higher	16,140	55.90%	19,474	62.70%	20,664	63.4%

*Population over the age of 25

School Enrollment*



Notes:

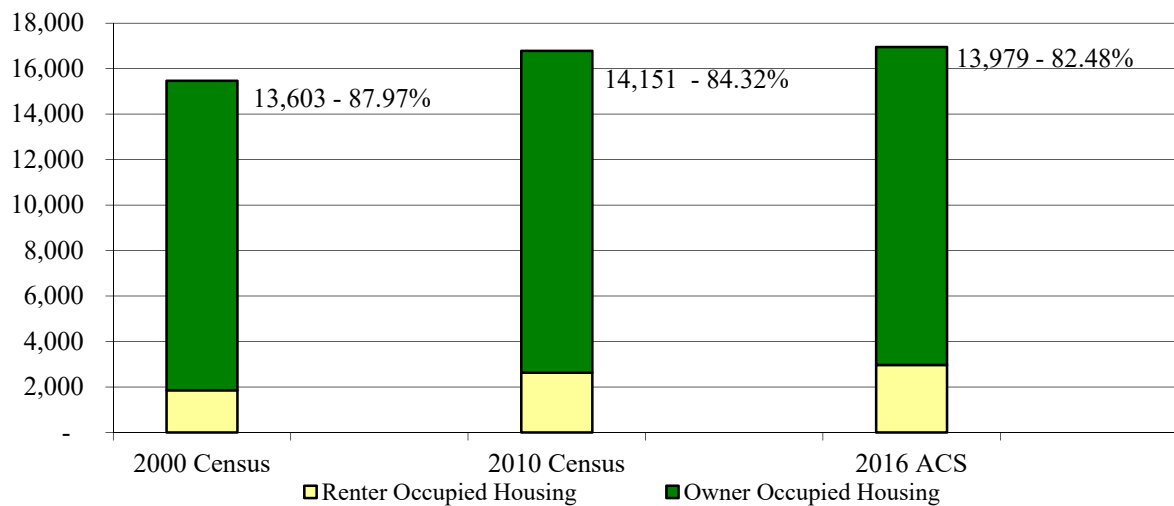
*Population over the Age of 3

Number at top indicates total school enrollment

Housing Characteristics

	2000 Census	2010 Census	2016 ACS
Average Household Size	2.67	2.62	2.81
Median Home Value	\$336,000	\$534,700	\$478,400

Owner versus Renter Occupied Housing



Principal Property Taxpayers

Taxpayer	Taxable Assessed Valuation (TAV)	Percentage of Total Village TAV
CLF (formerly Grubb & Ellis)	\$ 27,512,833	1.37%
ITW	25,651,074	1.27%
Oliver McMillan LLC	24,217,379	1.20%
Astella US Holdings	18,967,364	0.94%
Mid America Asset	18,838,420	0.94%
Northshore University	17,047,480	0.85%
Anixter, Inc.	14,854,261	0.74%
Abt Electronics	14,756,479	0.73%
Thomson Reuters Pts	14,343,179	0.71%
AGF Sanders Office	11,367,364	0.56%

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

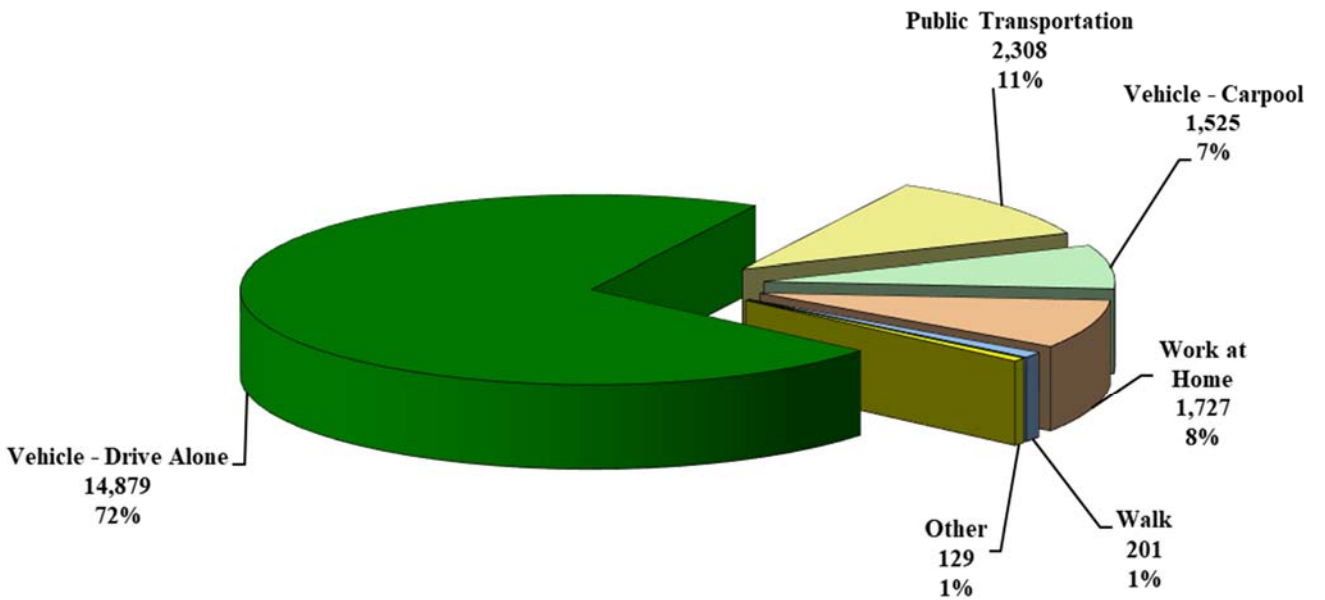
Airports

O’Hare International Airport

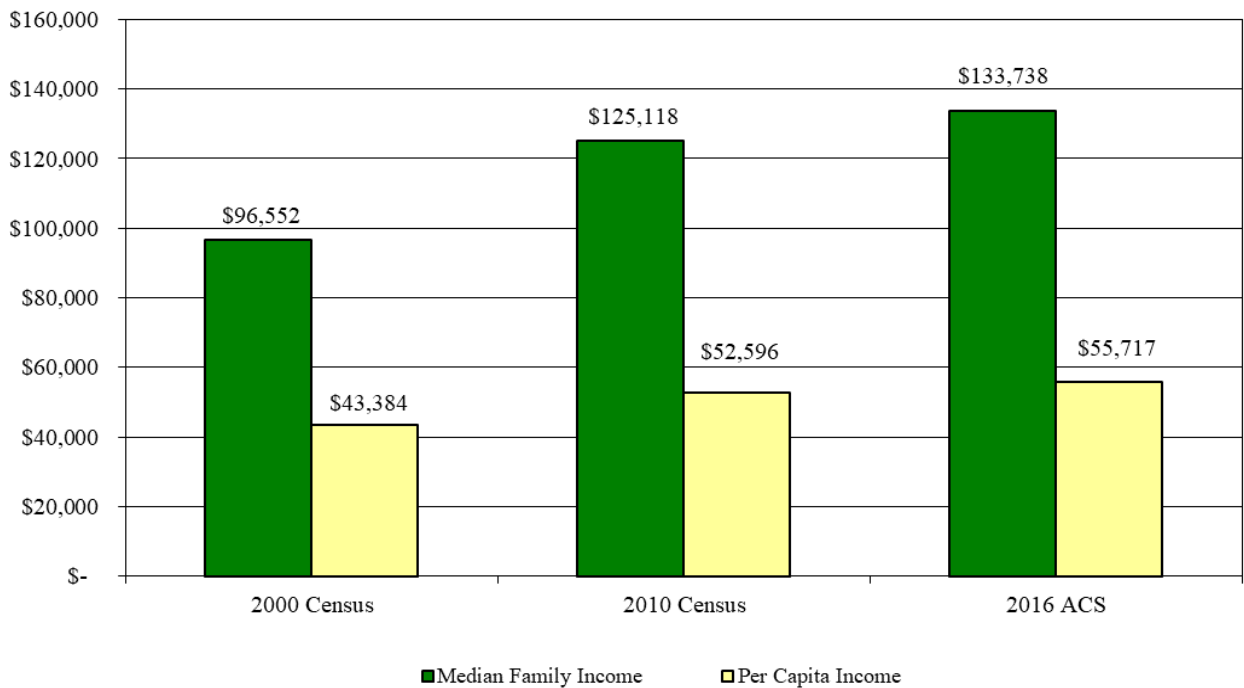
Commute Time

	2000 Census	2010 Census	2016 ACS
Mean Travel Time (in minutes)	29.4	29.8	39.9

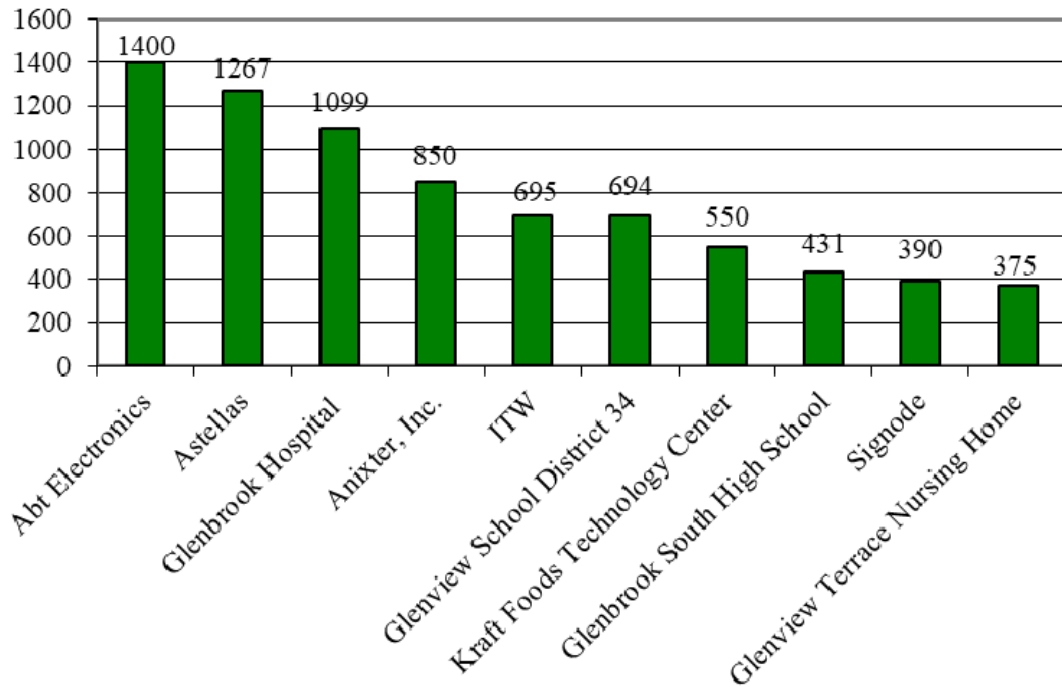
Commuting Mode of Transportation



Economic Characteristics



Principal Area Employers

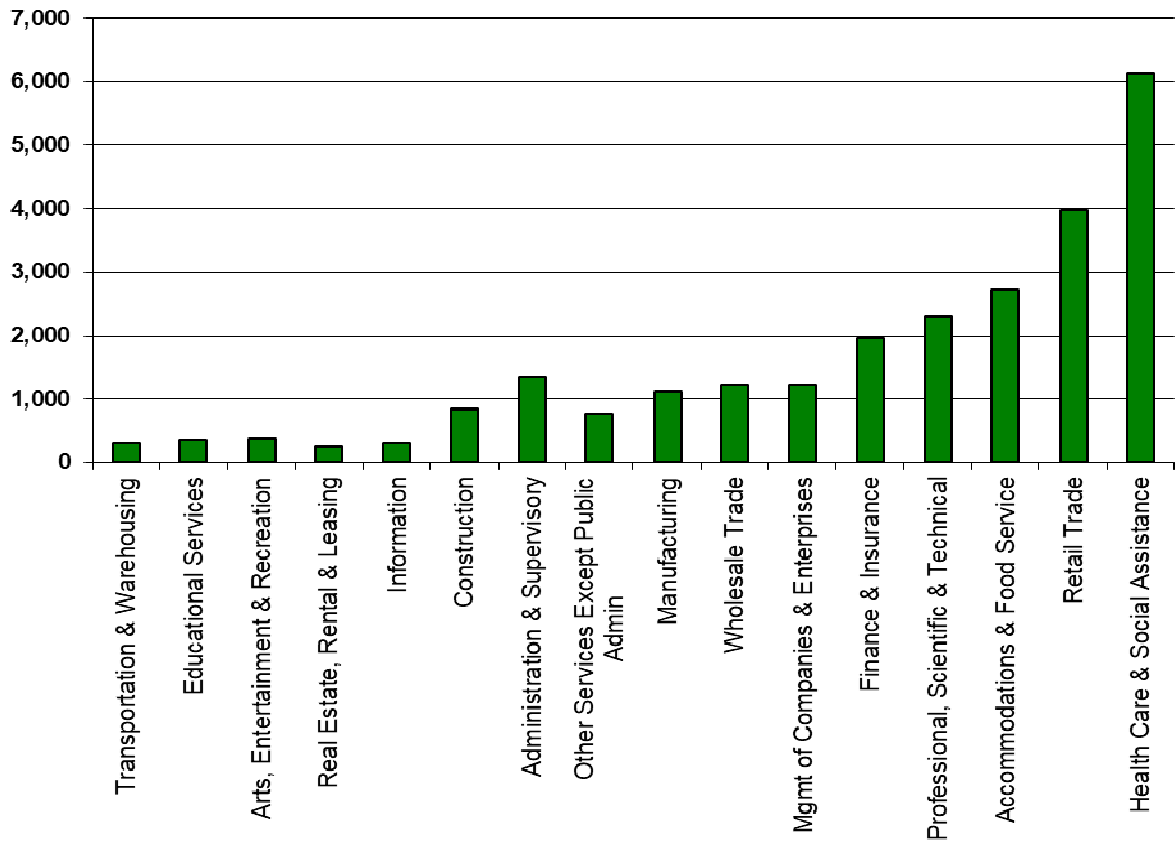


Private Employment in the Village of Glenview*

Year	Number of Private Companies	Percent Change	Number of Private Company Jobs	Percent Change
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%
2016	2,254	0.89%	25,301	-1.21%

*Source: Illinois Department of Employment Security

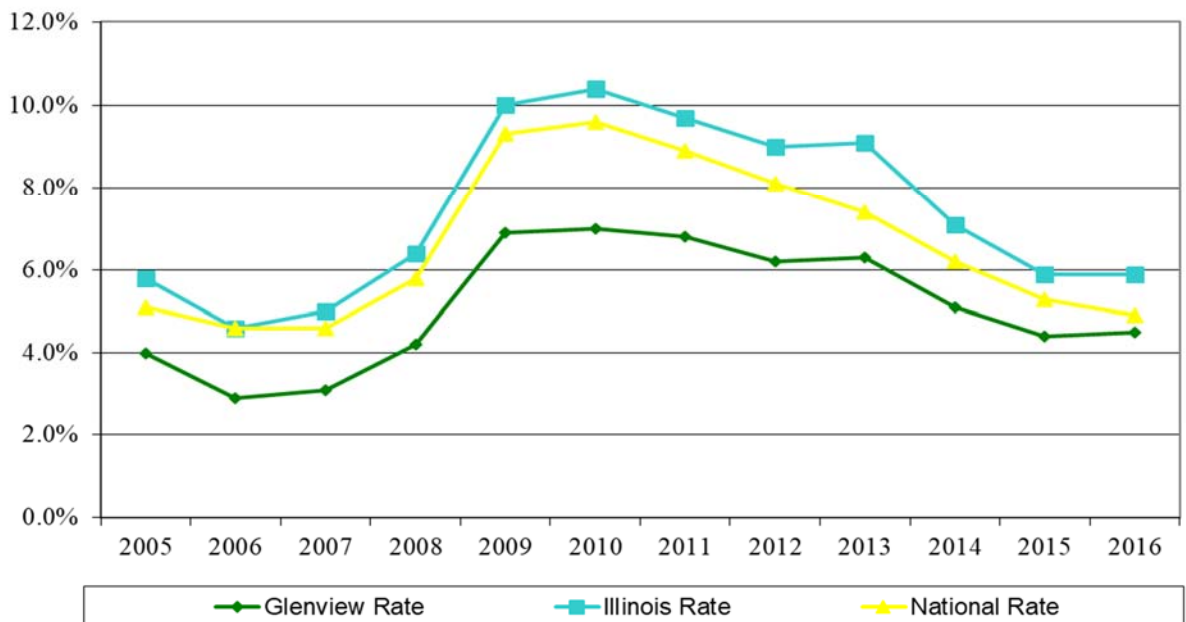
Private Area Employers by Job Sector*



*Source: Where Workers Work

Unemployment Rates*

The Village's most recent unemployment figure indicates a rate of 3.4%, which is 1.4% below the State of Illinois rate of 4.8% and 0.7% below the National rate of 4.1%.



*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

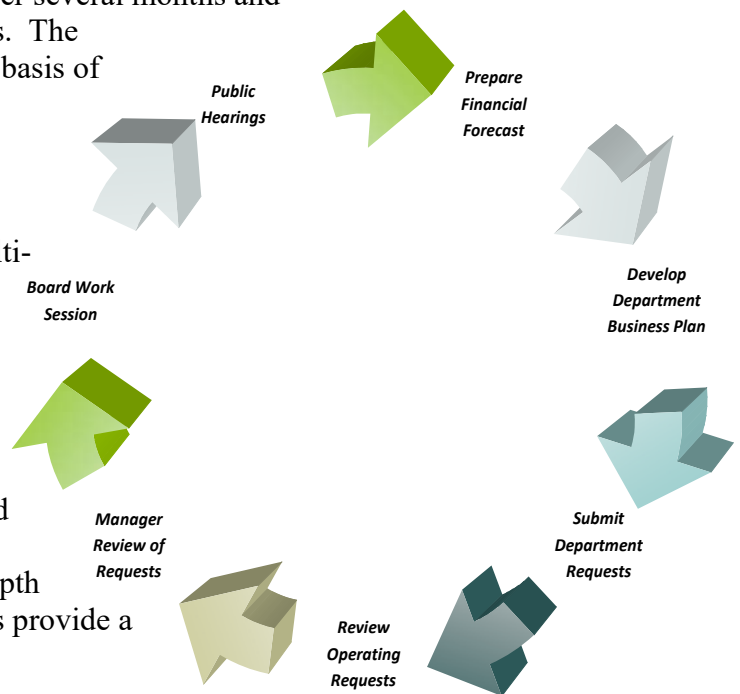
The Village Board holds several workshop sessions and invites the public to attend. Each workshop has a different focus and all funds are presented.

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.



2017 Schedule for FY 2018 Budget Preparation

Schedule Kick-off

June Department Head Retreat

 Budget Entry Training

Level 1 - Department Budget Development

August Departments complete budget entry for 2017 Projections and 2018 Budget

 Budget Team Reviews 2017 Projections and 2018 Budget - All Funds

Level 2 - Manager Review

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

 2018 Personnel Initial Projections Complete

Level 3 - Budget Workshops/Board Review

September 11, 2017 Public Presentation of Corporate Fund Projections

October 5, 2017 Public Presentation of Corporate Fund Department Budgets and Miscellaneous Funds

October 26, 2017 Public Presentation of Capital Improvement Program, Water and Sewer Rates, and Remaining Funds

Level 4 - Levy Hearing and Public Budget Display

November 21, 2017 Public Hearing on Proposed 2017 Tax Levy Ordinance (First Reading)

November 21, 2017 Public Hearing on Proposed 2017 SSA Tax Levy Ordinances (First Reading); adoption of same

November 21, 2017 Proposed Budget on Display for Public Inspection at Village Hall, Library and on the Village's Website

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

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

December 5, 2017 Public Hearing on the Proposed 2018 Budget; adoption of same

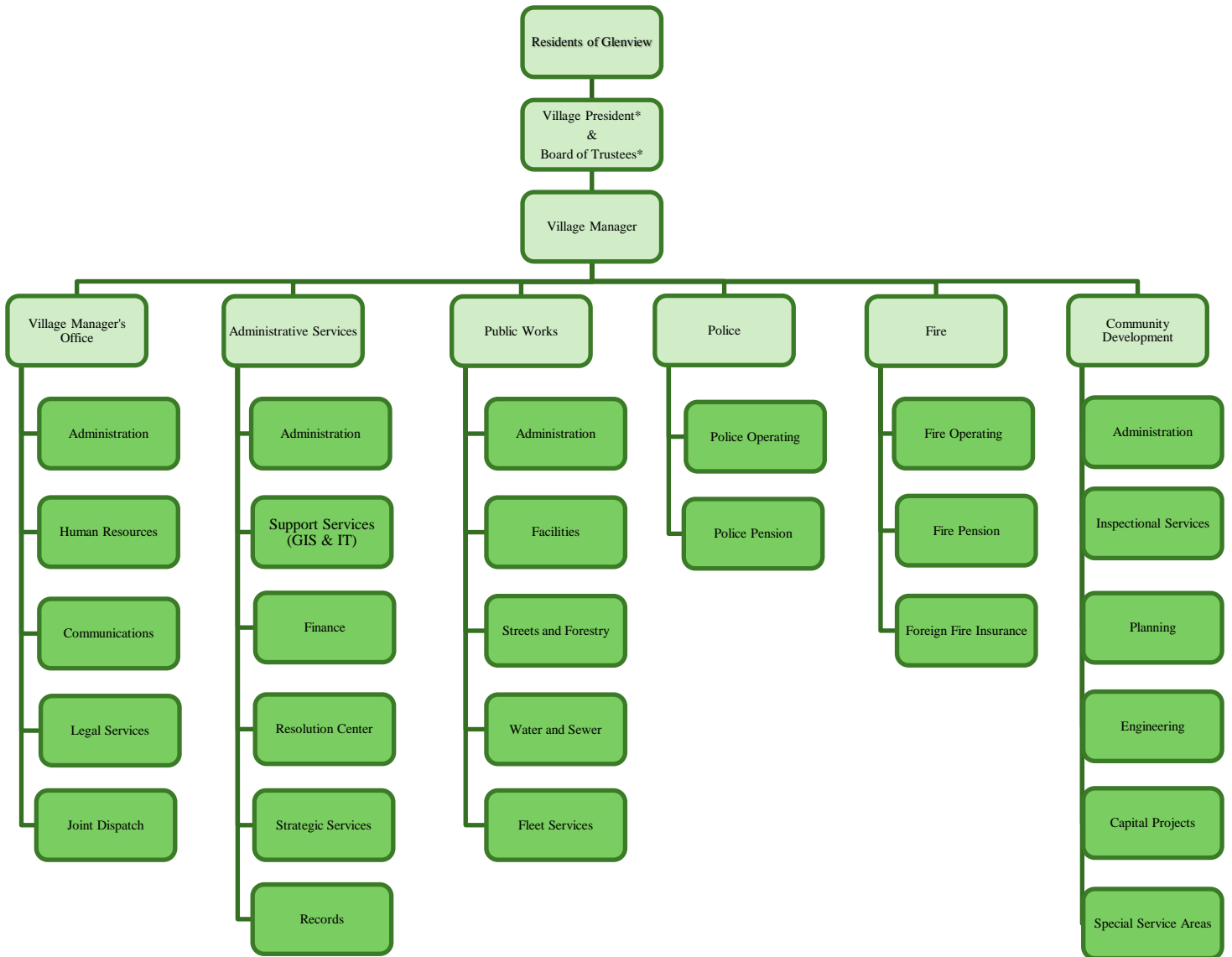
December 5, 2017 Proposed 2017 Tax Levy Ordinance (Second Reading); adoption of same

December 20, 2017 File 2018 Budget Resolution, 2017 Tax Levy Ordinance and 2017 SSA Levy Ordinances with the Cook County Clerk

December 20, 2017 File 2018 Certificate of Estimated Revenue by Source with the Cook County Clerk

December 20, 2017 File Truth in Taxation Certification with the Cook County Clerk

Village of Glenview Organization Chart



**Elected Officials*

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 2018 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 5
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 23
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 5
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 5
Public Hearing on the Proposed Tax Levy	Prior to Adoption	Prior to Adoption	Nov 21
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 5
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 and Sanitary Sewer) 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 90 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.
- The facilities Repair and Replacement Fund (FRRF) cash reserves are to be maintained at 35% 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 2018 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	Develop purchasing agreement templates for professional services and construction projects	Administrative Services	Ongoing
		Review financial policies (Purchasing and Insurance/Risk Management Fund Balance) with the Board of Trustees	Administrative Services	Ongoing
		Complete the redesign of a new list of bills reporting format to be more descriptive and specify Department and Fund payments	Administrative Services	Q1 2018
		Redesign the monthly financial report expanding presentation of yearly comparisons and projections	Administrative Services	Q2 2018
		Design (Q1) and implement improvements to the budget format. Develop a five-year financial forecast and detailed line item descriptions and assumptions.	Administrative Services	Q3 2018
		As part of the 10-year financial planning process, investigate the feasibility of a stormwater utility fee as a dedicated CIP funding source	Administrative Services	Q4 2018
Operations	Continue analyzing operations, staffing, and programs to ensure cost-effective, efficient, and quality service is provided to residents and businesses	Continue Certified Crisis Intervention Team (CIT) Training	Police	Ongoing
		Establish and manage performance metrics and goals to ensure the efficient delivery of services	Public Works	Ongoing
		Manage software for residents to view their water consumption online and receive water use alerts	Administrative Services	Ongoing
		Review Village-wide telephone system auto attendants	Administrative Services	Q1 2018
		Develop Union negotiation goals and strategies in preparation for the 2018 and 2019 contract negotiations with Police, Fire, Dispatch, and Public Works	Village Manager's Office	Q2 2018
		Conduct Sports Utility Vehicle Driving Training for police officers	Police	Q3 2018
		Develop a replacement plan for Fire Station #8	Fire	Q3 2018
		Develop Dispatch Services Strategic Plan. Planned	Village Manager's Office	Q3 2018
		Implement process for new juvenile record expungement law	Administrative Services	Q4 2018
		Improve the request for service response time and reporting	Administrative Services	Q4 2018
		Oversee RFP process and selection of a consultant to provide building plan review and inspection services from 2019-2023	Community Development	Q4 2018
		Renegotiate the Glenbrook Fire Protection District contract	Village Manager's Office	Q4 2018
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	Coordinate GIS presentation for Board of Trustees	Administrative Services	Q1 2018
		Research and develop solution for video redaction	Administrative Services	Q1 2018
		Continue to enhance and expand the offering of public and internal fillable forms	Administrative Services	Q2 2018
		Continue expansion of electronic distribution of Commission packets	Administrative Services	Q2 2018
		Provide free Wi-Fi at the two train station depots	Administrative Services	Q2 2018
		Conduct a Munis enterprise upgrade review	Administrative Services	Q3 2018
		Continue to develop next three-year IT strategic plan	Administrative Services	Q4 2018
		Evaluate the IT services contract	Administrative Services	Q4 2018
		Continue implementation of 2016 - 2018 IT strategic plan	Administrative Services	Q4 2018

Administrative Goal		Department Action Steps	Primary Department	Target Date
Economic Development	Enhance the Village's community planning and economic development efforts to continue improving the quality of life in the Village of Glenview	Manage ongoing development projects such as Grove/Waukegan, WGA site, Red's Towing, Abt Electronics, Old Willow/Paddock site, and the Glen Town Center	Community Development	Ongoing
		Implement the 2017 Comprehensive Plan recommendations	Community Development	Ongoing
		Conduct a feasibility analysis study to determine if on/off-ramps from Milwaukee Avenue to I-294 can be added	Community Development	Q4 2018
		Manage the Gateway and Wayfinding Signage Program and associated advisory Committee	Community Development	Q4 2018
		Support the Village's economic development and business retention efforts by crafting an economic development strategic plan and toolbox (e.g. tenant and façade improvement loans or grants)	Community Development	Q4 2018
		Redevelop 1850 Glenview Road, the former Bess Hardware site, consistent with the Downtown Revitalization Plan	Community Development	Q4 2018
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 containment by leveraging economies of scale	Public Works	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
		Monitor and mitigate noise impacts from O'Hare International Airport	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
		Develop legislative agendas, monitor federal and state legislative issues, and advocate action where necessary. Focus particularly on pension reform, streamlined sales tax, state-shared revenues, and other potential revenue and budgetary impacts	Village Manager's Office	Ongoing
		Work with the Chamber of Commerce to create and provide municipal and public safety modules for the Leadership Glenview program	Village Manager's Office	Q1 2018
		Develop and pursue legislative agendas with the NWMC and IML in support of Glenview's mission and goals	Village Manager's Office	Q4 2018
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	Ongoing
		Implement the 2018-2022 Capital Improvement Program (CIP) including the three year design process to ensure that project estimates are accurate and project's ready for letting	Community Development	Ongoing
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	Expand succession planning efforts which include developing employees' skill sets in order to plan for future organizational needs to also include career development opportunities	Village Manager's Office	Ongoing
		Complete an organizational review seeking opportunities for improvement and efficiency	Village Manager's Office	Q1 2018
		Update the Village's Employee Handbook that outlines policies, procedures and benefits for all Village employees	Village Manager's Office	Q2 2018
		Develop comprehensive performance dashboard reporting plan and align management goals/business plans. Planned	Village Manager's Office	Q3 2018
		Continue to update and develop features on the Village of Glenview mobile application that was released in Spring 2016	Village Manager's Office	Q4 2018
		Develop recommended ordinance modifications to better integrate sustainability practices, including green stormwater management and the use of native vegetation in landscaping, with a focus on limiting significant fiscal impacts	Community Development	Q4 2018
		Establish a more efficient front counter service delivery method through a "development center" focused on same-day reviews and shorter plan review times	Community Development	Q4 2018

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
Monitor Village impacts following Environmental Assessment of Amtrak Hiawatha service expansion process and modifications to A-20 staging area	Q2 - Q4 2018
Monitor and mitigate noise impacts from O'Hare International Airport	Q1 - Q4 2018
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 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 2018
Ensure legal and legislative support is used efficiently	Financial Health
Evaluate and streamline legal services	Q3 2018
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 village-wide compensation and classification study that includes a review of existing job descriptions, compliance with FLSA, and compensation model that includes opportunities for merit pay and bonus	Q4 2018
Continue to market the PUSH wellness program to increase employee participation	Ongoing
Develop Union negotiation goals and strategies in preparation for the 2018 and 2019 contract negotiations with Police, Fire, Dispatch, and Public Works	Q2 2018
Comply with federal reporting requirements for the Affordable Care Act for benefit year 2017	Q1 2018
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
Complete evaluations and process improvements identified in organizational review seeking opportunities for improvement and efficiency	Q1 - Q4 2018
Update Employee Handbook	Q4 2018
Facilitate Police Officer recruitment process and establish eligibility list	Q3 2018
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 monthly feedback on risk management trends for high risk departments	Ongoing
Oversee the Village's discontinuation in the High Excess Liability Pool (HELP) and manage RFP to select a broker and place lines of coverage	Q2 2018
Support the communications goals and action steps of each Department/Division's Business Plan, the Village Manager, and Board of Trustees	Organization
Continue producing and improving Village Report, E-Glenview, relevant web content, and printed materials as requested by Departments	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

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
Produce regular reports with performance metrics for 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
Develop Dispatch Services Strategic Plan	Q3 2018
Rollout ASAP to PSAP alarm interface in New World	Q1 2018
Administrative Services Department	
Manage the Villages accounts to ensure compliance with applicable regulations and adoption of best practices	Financial Health
Complete the redesign of a new list of bills reporting format to be more descriptive and specify Department and Fund payments	Q1 2018
Review all outstanding accounts receivables for potential close-out	Q1 2018
Review Village private activity uses on public property for bond compliance	Q1 2018
Implement positive pay through Glenview State Bank	Q2 2018
Review financial policies with the Board of Trustees as needed	Q1 2018
Continue to cross-train and further document payroll, accounts payable, budget, accounts receivable, and monthly general ledger close functions	Q3 2018
Evaluate opportunity to acquire expertise to actively manage a portion of the Village's investment portfolio	Q4 2018
Continue to manage the accounts for the Joint Emergency Telephone System Board	Ongoing
Integrate lease and agreement monitoring schedule with billing schedule (coffee shops, Joint Dispatch, private benefit signals, etc.)	Q4 2018
Continue to monitor the requirements of adopted GASB pronouncements	Ongoing
Coordinate with CD and PW to update the policies and procedures for tree escrow accounts	Q4 2018
Monitor Aqua's progress on infrastructure improvements required in our Water Supply Agreement	Q4 2018
Budget to meet the Village's operating needs and management objectives while maintaining compliance with applicable regulations and using best practices	Financial Health
Redesign the monthly financial report expanding presentation of yearly comparisons and projections.	Q2 2018
Design (Q1) and implement improvements to the budget format and develop a five-year financial forecast with detailed line item descriptions and assumptions.	Q3 2018
Coordinate the completion of the budget documents and the GFOA Distinguished Budget Award submission	Q4 2018
As part of the 10-year financial planning process, investigate the feasibility of a storm water utility fee as a dedicated CIP funding source	Q4 2018
Support the renegotiation of the Glenbrook Fire Protection District contract	Q4 2018
Conduct Police records reporting and customer service functions	Operations
Implement and train staff to use secure sharing solution for legal documents	Q1 2018
Research and develop solution for video redaction	Q1 2018
Offer customers ability to pay P-tickets online	Q2 2018
Implement software monitoring solution for Criminal Justice Information System (CJIS) compliance	Q2 2018
Develop plan to categorize incident and accident record retention	Q2 2018
Evaluate false alarm billing process and look for efficiencies	Q3 2018
Update Police Records Training Manual to include updated and new processing and filing procedures	Q4 2018
Implement procedures for station reporting for incident types that can be reported to Records staff or online	Q4 2018
Implement process for new juvenile record expungement law	Q4 2018
Transition Uniform Crime Reporting to National Incident Based Reporting System by 2021	Q4 2021

Department Business Plan	Category and Target Date
Administrative Services Department	
Continue to improve policies and procedures related to the management of the Village's capital improvement funding and capital asset tracking	Capital Improvements
Continue to improve capital asset tracking in consultation with the auditor and GIS staff to develop a more integrated solution to add and remove assets	Q2 2018
Complete an update to the Glen Tax Increment Financing Proforma and TIF Management and Retirement Plan	Q3 2018
Manage schedule, prepare and file the Waukegan/Golf TIF annual report	Q4 2018
Actively manage cash flow for Capital Projects and Special Service Area Funds	Q4 2018
Improve utilization of integrated automated financial system to support the procurement of goods and services in accordance with requirements and best practices	Information Technology
Develop purchasing agreement templates for professional services and construction projects	Q1 2018
Manage prevailing wage act compliance as it applies to Village procurements and monitoring of legislative activity	Q2 2018
Evaluate software to implement public bid distribution site	Q4 2018
Target opportunities to participate in local, state and national cooperative purchasing contracts.	Q4 2018
Continue and expand Municipal Partnering Initiative (MPI) projects / participation in order to achieve cost containment by leveraging economies of scale	Q4 2018
Guide the analysis, design and implementation of information assets leveraging projects across multiple departments to support the technology goals of the Village	Information Technology
Review GovITC computer and network standards on an annual basis	Q1 2018
Support Dispatch technology and New World upgrades	Q2 2018
Continue rollout for Kronos, Workforce Central, and Telestaff	Q3 2018
Conduct a Munis enterprise upgrade review	Q3 2018
Develop next three-year IT strategic plan	Q4 2018
Implement 2016 - 2018 IT strategic plan	Q4 2018
Evaluate online permitting software programs (e.g. work flow, track plan changes, monitoring (internal/external), scheduling, payment, mobile, coordination w/ MUNIS, etc.)	Q4 2018
Govern Village information assets to control standards and ensure reliability and security	Information Technology
Continue to build and expand the network monitoring solution to include all Village devices	Q1 2018
Continue to match mobile implementation to business needs	Q1 2018
Evaluate two-factor authentication software	Q2 2018
Bid and deploy a fully automated and redundant internet connection	Q2 2018
Continue to migrate all computers to Windows 10	Q4 2018
Manage technology to enable effective collaboration and communication	Information Technology
Provide free Wi-Fi at the two train station depots	Q2 2018
Evaluate Office 365, Skype for Business (Instant Messaging, video conferencing, presentation over the internet)	Q2 2018
Pilot Toughpads for Fire Ambulance, Engine, and Battalion Chief vehicles	Q2 2018
Evaluate the IT services contract	Q4 2018
Continue to update and develop features on the Village of Glenview mobile application	Q4 2018
Manage programs and processes to continue to improve business processes	Information Technology
Coordinate GIS presentation for Board of Trustees	Q1 2018
Continue to enhance and expand the offering of public and internal fillable forms	Q2 2018
Expand electronic distribution of Commission packets	Q2 2018
Export from SharePoint to Laserfiche	Q2 2018
Support the removal of lists, reports and document storage from the web site, and set up links to folders in Laserfiche set up to archive them	Q3 2018
Migrate Village owned deeds and documentation to Laserfiche	Q4 2018
Continue GIS data development and analysis	Q4 2018
Develop and implement Enterprise Resource Planning (ERP) training program	Q4 2018
Track department performance metrics	Q4 2018
Continue to support staff reporting requirements from Enterprise Resource Planning applications	Q4 2018
Develop SharePoint 2019 plan	Q4 2018
Simplify document retention guidelines	Q4 2018
Continue to review Village's website for improvements (project tracking, EIC coordination, contact information, ease of use, up-to-date content, etc.)	Q4 2018

Department Business Plan	Category and Target Date
Administrative Services Department	
Manage citizen requests through the Resolution Center (RC) and Police Records monitor and evaluate Village response	Customer Service
Review Village-wide telephone system auto attendants	Q1 2018
Design and implement a process to track the meter installation lifecycle between Community Development, Administrative Services, and Public Works	Q2 2018
Improve the request for service response time and reporting	Q4 2018
Manage software for residents to view their water consumption online and receive water use alerts	Q4 2018
Update the Glenview Municipal Code to align with utility billing changes	Q4 2018
Migrate Munis Utility Billing from UB Classic to UB CIS - manage data conversion and customer information system implementation	Q4 2018
Continue to manage the AMI program	Q4 2018
Public Works Department	
Manage SCADA System	Project Management
Manage programming and software management	Ongoing
Manage improvements at the Metra Facilities in order to protect the integrity of the facilities and extend their useful life	Project Management
Develop and release an RFP for the design of the new furnace for warming shelter	Q2 2018
Develop and release an RFP the repair exterior masonry	Q2 2018
Develop and release an RFP for the restroom renovation	Q3 2018
Develop and release an RFP for the replace doors, sidelights, replace benches	Q3 2018
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
Continue to work with MGP on enhancing the Collector App scope of work	Ongoing
Establish and manage performance metrics and goals to ensure the efficient delivery of services	Q4 2018 - Ongoing
Identify technology improvements to support and enhance operations	Ongoing
Provide opportunities for continued employee training and accountability	Organization
Continue to conduct MEO one-on-ones, performance evaluations, based on job site inspections and cross-training	Ongoing
Continue to train select MEOs for Pump House duties	Ongoing
Find opportunities for optional technology training for MEOs for training	Ongoing
Fleet Opportunities	Organization
Continue to manage the Leaking Underground Storage Tank Investigation in the Public Works yard	Ongoing
Review Village fleet replacement/use analysis	Q1 2018
Water System Updates	Organization
Provide oversight of water operations for the Village of Golf	Ongoing
Review water rate model	In Progress
Study the usage of pumps at the Village's pump stations	Q4 2018
Managed Competition	Organization
Water Distribution Jobs, including: breaks, hydrants, valves	Q3 2018
Glen Town Center	Organization
Manage the annual repairs to the two Glen Town Center parking decks	Q2 2018
Financial Management	Organization
Budget oversight and implementation of budget tracking system	Q1 2018 - Ongoing
Manage budget expenditures in order to provide the best value to residents by utilizing competitive quotes, request for quotes, and request for bids to obtain goods and services.	Ongoing
Police Department	
Advanced First Aid Training	Organization
Determine equipment options and needs of the department	Q1 2018
Evaluate training options available ensuring proper training with a reputable source	Q1 2018
Incorporate training into the department's already established CPR and AED training programs	Q1 2018
After training has been completed, evaluate officer knowledge and proficiency	Q1 2018

Department Business Plan	Category and Target Date
Police Department	
Sports Utility Vehicle Driving Training	Organization
Train all sworn officers using classrooms and practical experience stressing low speed and high stress	Q2 - Q3 2018
Review the number of accidents in 2018 against prior years and those numbers for other jurisdictions. Evaluate relationship between accident data and training data.	Q4 2018
Certified Crisis Intervention Team (CIT) 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	Q1 - Q4 2018
Ensure all officers receive training and become certified	Q1 - Q4 2018
Seek out and secure training paid for by the Department of Justice therefore covering the initial cost of training	Q1 - Q4 2018
Selective Enforcements	Organization
Continue frequent dissemination of selective enforcement Hot Spots" to the Patrol Unit through use of the police daily log and Village email	Q1 - Q4 2018
Increase selective enforcements in the Traffic Unit by moving additional officers into the Unit	Q1 - Q4 2018
Educate residents on the selective enforcement request process through social media, Village publications, and direct contact with residents	Q1 - Q4 2018
Increase the number of speed calming devices	Q4 2018
Department Procedure Review	Organization
Meet with supervisors to verify the procedures currently in use	Q1 2018
Work with IT and management analyst to condense the current police operational procedures into one readable and accessible format	Q2 2018
Determine best searchable format for key wording and electronic accessibility by officers	Q3 2018
Criminal Investigations Measuring System	Organization
Work with Management Analyst to assist in researching and developing an Excel basis activity log system to replace the current manual system	Q2 2018
Work with Public Safety Support Services to assist in researching, developing, and implementing a custom New World Mobile CAD based activity log system	Q2 2018
Look at options and use the most effective tool to measure work load in order to determine productivity within the Unit	Q3 2018
Beat Structure Reorganization	Organization
Construct new beat structure based on call trends and geographical barriers	Q2 2018
Implement new beat structure to increase efficiency and utilization of patrol resources; review call response times	Q2 2018
Create new beat maps for all police vehicles, police staff, and Glenview Public Safety personnel	Q2 2018
Update communications, New World CAD system, and Police New World Mobile to reflect new beat structure	Q2 2018
Increase visibility of Police Social Services	Organization
Social Worker will contact victims and provide support, resources, and discuss court advocacy	Q1 - Q4 2018
Social Worker will reach out to all Department Heads to provide short in-service to staff about social work role within the police department and community	Q1 - Q4 2018
Social Worker will continue to attend community meetings and provide public presentations upon request	Q1 - Q4 2018
Fire Department	
Guide the analysis, design and implementation of information and technology assets to support department operations	Information Technology
Establish IT liaison to improve communications between IT and the Fire Department	Q2 2018
Work with Glenview Public Safety Dispatch to evaluate station alerting system upgrades to stations 7, 8, 13, 14	Q3 2018
Fully implement Kronos time and attendance software as well as Telestaff notification system. Provide training to supervisors as required	Q3 2018
Fully implement New World software upgrades to the most recent version	Ongoing
Maintain sound financial practices to promote efficient service delivery, fiscal responsibility, and transparency	Financial Health
Expand the information exchange between Inspectional Services and the Fire Department liaison to improve hazard notification	Q2 2018
Develop replacement plans for Self-Contained Breathing Apparatus (SCBA) in 2019 through the FEMA grant process	Q3 2018

Department Business Plan	Category and Target Date
Fire Department	
Implement processes and programs to maximize the quality of service delivery to the residents	Organization
Complete a comprehensive analysis of the Glenbrook Fire District utilizing improved data collection	Q2 2018
Prepare and complete promotional process for the rank of Captain	Q3 2018
Prepare and submit all documentation for an Insurance Service Office (ISO) Public Protection Class evaluation	Q3 - Q4 2018
Manage facilities projects in an effective, fiscally-responsible manner	
Financial Health	
Manage the evaluation and installation of supplemental air conditioners in Fire Station #13 and #14 bunk rooms	Q2 2018
Manage the apparatus room floor repair project and HVAC evaluation at Fire Station #6	Q3 2018
Develop a replacement plan for Fire Station #8 on Landwehr Road	Q3 2018
Community Development	
Incorporate public feedback while delivering CIP projects on-time and on-budget.	Construction
Implement the 2018 - 2022 Capital Improvement Program (CIP) including the three-year design process to ensure that project estimates are accurate and ready for letting	Q4 2018
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	Q4 2018
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	Q4 2018
Successfully manage the Crestwood Drive, Dewes Street, Topp Lane reconstruction, and Glen main stem roads (phase II) resurfacing	Q4 2018
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	Q4 2018
Actively track and apply for CIP grants	Q4 2018
As part of the 10-year financial planning process, investigate the feasibility of a stormwater utility fee as a dedicated CIP funding source	Q1 - Q2 2018
Manage economic development initiatives to ensure the viability of Glenview's diverse tax base.	
Planning	
Support the Village's economic development and business retention efforts by crafting an economic development strategic plan and toolbox (e.g. tenant and façade improvement loans or grants)	Q4 2018
Manage the Gateway and Wayfinding Signage Program and associated advisory Committee	Q4 2018
Conduct a feasibility analysis study to determine if on/off-ramps from Milwaukee Avenue to I-294 can be added	Q4 2018
Manage the redevelopment of 1850 Glenview Road, the former Bess Hardware site, to ensure it is consistent with the Downtown Revitalization Plan	Q4 2018
Implement the 2017 Comprehensive Plan recommendations	Q4 2018
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	Q4 2018
Manage the Village's Planning initiatives to deliver timely and efficient regulatory reviews of development proposals and special projects.	
Planning	
Manage ongoing development projects such as Grove/Waukegan, WGA site, Red's Towing, Abt Electronics, Old Willow/Paddock site, and the Glen Town Center	Q4 2018
Develop recommended ordinance modifications to better integrate sustainability practices, including green stormwater management and the use of native vegetation in landscaping, with a focus on limiting significant fiscal impacts	Q4 2018
Manage the adoption of text amendments to streamline the approval process (unified development code, tree preservation, sign code and design guidelines, P-1, D-D and PD zoning modifications)	Q4 2018
Provide timely and efficient permitting and inspection services.	
Insp. Services	
Establish a more efficient front counter service delivery method through a "development center" focused on same-day reviews and shorter plan review times.	Q4 2018
Restructure the operations of a combined Engineering and Capital Projects Divisions.	Q4 2018
Reduction of permit types/inspections to streamline building permit process.	Q4 2018
Review permit fees and development escrow process.	Q4 2018
Continue to identify and implement service level efficiencies that generate transparent communication and foster better customer relationships (i.e. A to Z development process transitions).	Q4 2018
Oversee RFP process and selection of a consultant to provide building plan review and inspection services from 2019-2023.	Q4 2018
Continue to review Village's website for improvements (project tracking, EIC coordination, contact information, ease of use, up-to-date content, etc.).	Q4 2019

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VILLAGE OF GLENVIEW



PERFORMANCE METRICS

Division	Performance Measure	2016 Actual	2017 Projected	2018 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	3.40%	4%	5%
	Average number of web visits each month	50,100	48,400	50,000
Human Resources	Number of Safety/Loss Prevention trainings conducted per year	2	2	3
	Percent Change of Total Number of property/casualty claims	-5.00%	-58%	-5%
	Percent change in number of OSHA recordable injuries per year	-32%	0%	-5%
	Percent change in medical only workers' compensation claims per year	5%	-33%	-5%
	Number of Equal Employment Opportunity compliance training topics conducted per year	1	0	1
	HMO Health plan claims loss ratio	93.20%	100%	94%
	PPO Health plan claims loss ratio	91.90%	108%	100%
	Percent change in Rx cost per employee per month	-1.30%	17%	9%
	Percent change in generic prescription Rx utilization	2.00%	1%	2%
Joint Dispatch	Percent change in 90 day mail order Rx utilization	-6.60%	-2%	1%
	Telecommunicator average quality assurance score*		88%	92%
	Process 90% of Fire and EMS calls within 2 minutes (ISO standard) Note: All Fire calls process within 90 seconds	100%	100%	100%
	Answer 95% of calls within 10 seconds (2 rings)	97%	96%	98%

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

Administrative Services Department				
Information Technology and GIS	Percent of IT service level agreement response for Helpdesk support (ticket response, back-up completion and security patch update)	97%	98%	99%
	IT Helpdesk service satisfaction and courtesy rating	3	3.16	3.5
	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	91%	96%	98%
	Percent of system and service availability	99%	99%	99%
	Percent of IT service level agreement on-hour Priority One response	100%	100%	99%
	Percentage of environmentally friendly registered projects (EPAT) technology products purchased	99%	99%	99%
	Management teams' satisfaction rating on the enterprise systems' management dashboard	3.5	3.5	3.50
	Percent confidence gained on document scanning volume and value	80%	80%	80%
Finance	Consecutive years for receiving the Certificate of Achievement for Excellence in Financial Reporting	35	36	37
	Consecutive years for receiving the Distinguished Budget Presentation Award	9	10	11
	Auditor issued unmodified "clean" audit opinion (Y/N)	Y	Y	Y
Resolution Center	# of payments made by customers using Citizen Self Service	11,084	12,794	12,800
	# of online bank bill payments processed	15,918	15,980	15,900
	# of phone calls answered	33,907	31,145	31,000
	# of times a call is re-queued	4,446	4,643	4,600
	# of Public Works work order requests	3,453	3,142	3,100
	# of property violations reported and entered	731	829	800
	# of residents notified of continuous water usage	79	1,544	3,500
	# of apartments notified of continuous water usage	21	197	700
Police Records	# of commercial properties notified of continuous water usage	23	188	550
	# Police-related FOIA's processed	1,558	1,349	1,641
	# Police Non-emergency calls handled	18,746	17,136	18,035
	# Subpoenas processed	439	436	455
	# Ticket payments processed	1,605	2,022	1,786

Division	Performance Measure	2016 Actual	2017 Projected	2018 Target
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	27	24	30
	Number of work orders completed	3,419	3,466	4,000
	Number of utility hits	0	0	2
Fleet	Percent of minimum billable hours	64.91%	63%	>70%
	Percent of repairs completed in 1 day	88.83%	89%	>80%
	Percent of repairs completed in 3 days or less	95.73%	96%	>90%
	Percent compliance with scheduled preventative maintenance schedules	77%	76%	90%
	Percent of "comeback/repeat" repairs	<1%	0%	<1%
Streets and Forestry	Number of volunteer events (e.g. clean up litter, remove brush and install native plants)	5	3	4
	Number of inches during the December - January snow season	31.2	26.1	47
	Number of plow events during the December - January snow season	6	3	10
	Number of salt runs during the December - January snow season	18	10	18
	Tons of salt used during the December - January snow season	3,557	2,358	4,000
	Loads of snow hauled to various sites during the December - January snow season	350	17	325
	Number of trees infested with EAB removed	792	698	600
Water and Sewer	Number of meter service calls (e.g. meter tests, installations, final reads and repairs)	2,809	3,340	3,500
	Number of sanitary sewer feet cleaned (Glenview System)	272,144	373,491	375,000
Facilities	Percent of budgeted funds committed in Facility Repair and Replacement Fund for fiscal year	49%	43%	80%
	Number of work orders completed	719	398	400
Police Department				
Police Department	Use of traffic calming devices (<i>traffic unit has been affected by manpower - less one officer</i>)	20	24	26
	Implementation of citizen/business contact through Walk & Talks	4,075	3,770	4,277
	Number of residents that participated in child safety seat programs	275	260	268
	Selective enforcement efforts at school zones, hazardous intersections and speeding "hot spots"	2,542	1,731	2,276
	Missing person cases referred to Detective Bureau within 2 hours of receipt	28	28	29
	Number of self initiated (directed) patrols	6,835	6,294	6,576
	Number of domestic violence victims supported/assisted within 24 hours of notification	66	68	69
Fire Department				
	Percentage of Fire Department standard operating procedures are reviewed & updated	30%	50%	50%
	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	Not Tested	1 Hour*
	EMS baseline Turnout Time (the time between dispatch notification and vehicle(s) enroute) of 90 seconds	70%**	82%	85%
	Fire Baseline Turnout Time (the time interval between dispatch notification and vehicle(s) enroute) of 90 seconds	70%**	80%	80%
	Fire & EMS Baseline Travel Time (the time interval from enroute until on scene, based on urban population) of 5 minutes 12 seconds	92%	92%	90%***
	Total Baseline Response Time: EMS (Call creation to arrive, first unit on scene) of 8 minutes 12 seconds	92%	95%	90%***
	Total Baseline Response Time: Fire (Call creation to arrive, first unit on scene) of 8 minutes 27 seconds	92%	95%	90%***
	Number of emergency responses	8,220	8,636	8,850
	*Operational readiness needs to be tested in 2018			
**2016 response times were combined for EMS and Fire				
***Travel times are affected by weather conditions thus no percentage change in the performance target				
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%	87.0%	90.0%
	Aggregate health inspection score for restaurants within the Village on a scale of 100	95.0	96.0	95.0
	Percentage of annual CIP budget that is expended in the budgeted year	96%	96%	97%
	Average resident and business owner satisfaction with Village outreach and management of CIP projects on a scale of one to five (five being highest)	4.0	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	76.4	76.4	76.4

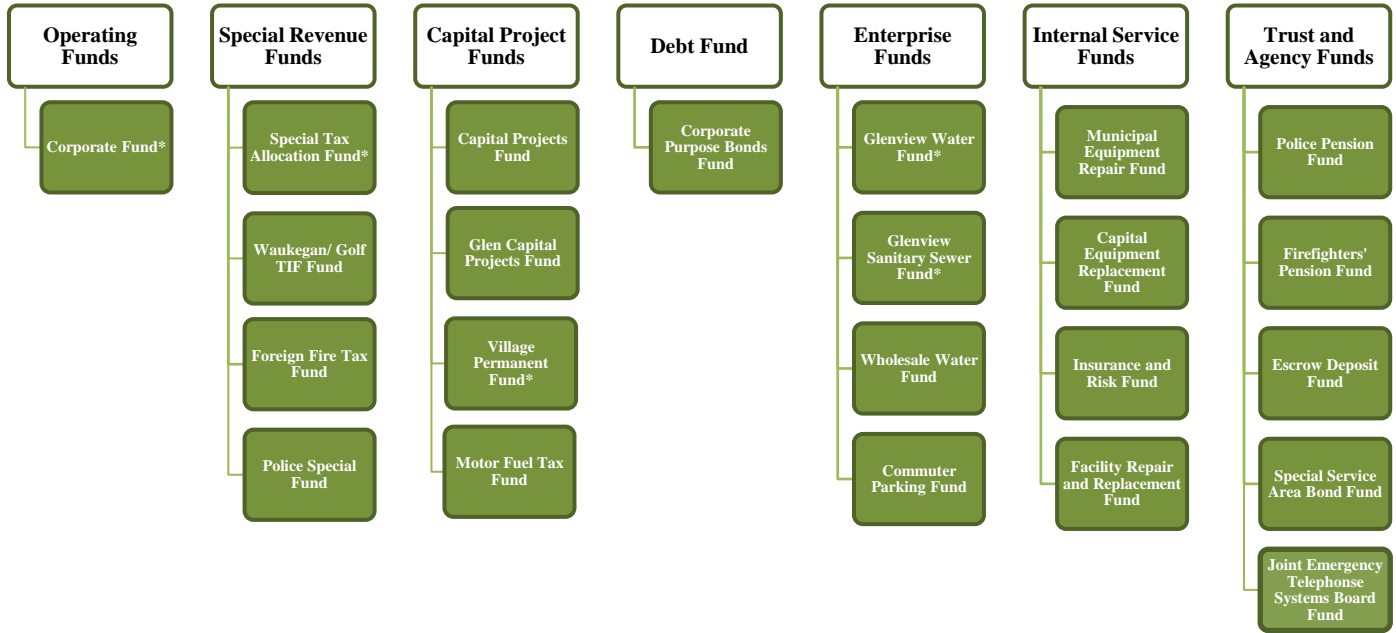
Division	Performance Measure	2016 Actual	2017 Projected	2018 Target
Community Development				
Work Load Indicators	Number of building permits issued	2,042	2,457	2,500
	Number of inspections completed (including code enforcement)	12,000	9,000	9,200
	Total permit value of new construction in the Village	\$111M	\$94M	\$96M
	Number of Appearance Commission cases processed annually	164	139	125
	Number of Plan Commission cases processed annually	56	49	40
	Number of Zoning Board of Appeals cases processed annually	49	56	50
	Total value of CIP projects awarded	\$14.3M	\$19.5M	\$15.8M

VILLAGE OF GLENVIEW



SUMMARY BY FUND

Village of Glenview Fund Structure

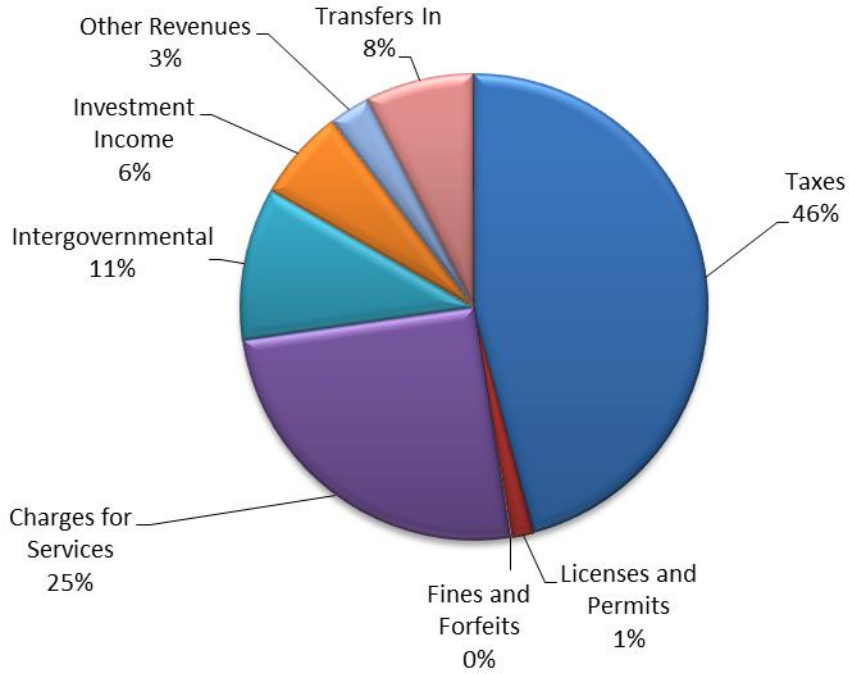


***Major Fund**

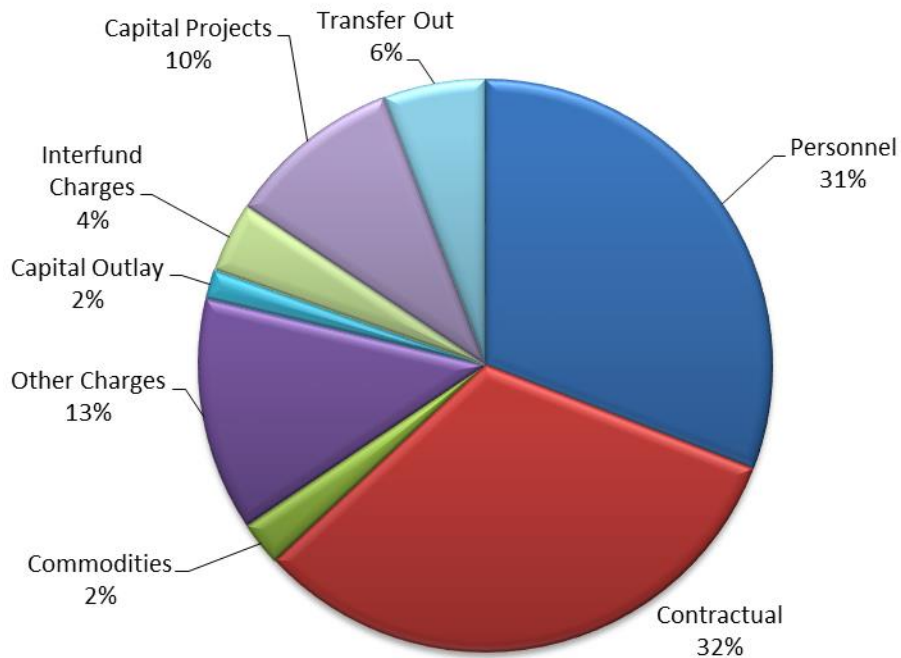
All Funds Summary

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$266,925,241	\$271,994,943	\$271,994,943	\$271,994,943	\$286,305,773
<i>Budgeted Revenues</i>					
Taxes	75,959,783	76,051,566	76,051,566	78,213,489	78,540,396
Licenses and Permits	2,251,948	2,607,700	2,607,700	2,584,700	2,574,700
Fines and Forfeits	209,061	162,357	162,357	194,000	199,500
Charges for Services	40,379,696	42,301,564	42,301,564	42,588,090	43,200,185
Intergovernmental	16,933,358	18,411,503	18,411,503	19,509,073	18,063,251
Investment Income	10,077,216	8,668,096	8,668,096	18,913,114	10,884,431
Other Revenues	8,594,152	6,118,038	6,118,038	5,943,203	4,849,290
Transfers In	10,977,994	11,541,489	11,541,489	11,766,489	12,859,027
<i>Total Revenues</i>	165,383,208	165,862,313	165,862,313	179,712,158	171,170,780
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	46,893,915	48,133,266	48,147,197	47,355,670	49,353,350
Contractual	49,928,131	51,395,646	51,579,529	51,007,081	51,528,855
Commodities	5,506,417	4,152,708	4,149,968	4,231,772	3,970,342
Other Charges	19,643,716	20,776,247	20,774,637	20,687,159	21,024,961
Capital Outlay	3,045,001	4,302,186	4,302,186	4,192,019	2,628,178
<i>Total Operating Expenditures</i>	125,017,180	128,760,053	128,953,517	127,473,701	128,505,686
<i>Other Expenditures</i>					
Interfund Charges	5,362,347	6,560,624	6,560,624	6,405,991	6,346,435
Capital Projects	16,730,153	17,199,756	19,803,867	19,741,616	15,796,645
Transfer Out	13,203,825	11,541,489	11,803,989	11,780,020	9,217,513
<i>Total Other Expenditures</i>	35,296,325	35,301,869	38,168,480	37,927,627	31,360,593
<i>Total Expenditures</i>	160,313,505	164,061,922	167,121,997	165,401,328	159,866,279
<i>Surplus/(Deficit)</i>	5,069,703	1,800,391	(1,259,684)	14,310,830	11,304,501
<i>Ending Fund Balance/ Net Position</i>	\$271,994,943	\$273,795,334	\$270,735,259	\$286,305,773	\$297,610,274

2018 Sources of Village Funds



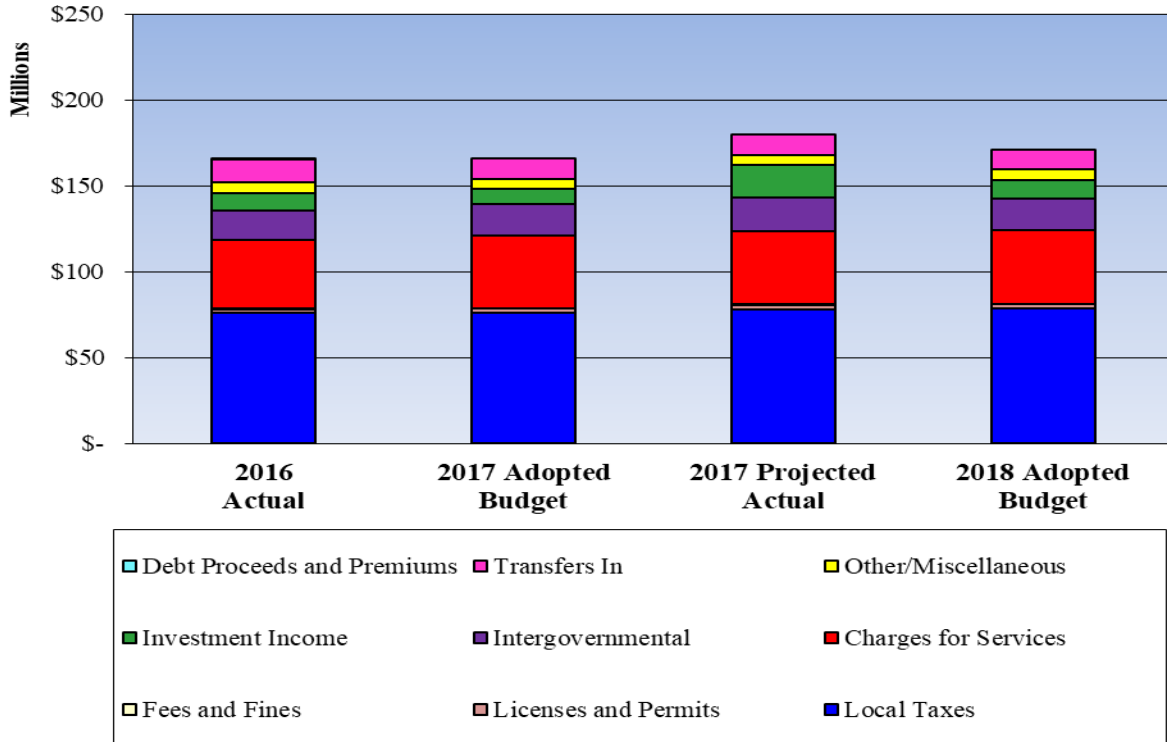
2018 Uses of Village Funds



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 Revenue Sources	2016 Actual	2017 Adopted Budget	2017 Projected Actual	2018 Adopted Budget
Local Taxes	\$ 75,959,783	\$ 76,051,566	\$ 78,213,489	\$ 78,540,396
Licenses and Permits	2,251,949	2,607,700	2,584,700	2,574,700
Fees and Fines	209,061	162,357	194,000	199,500
Charges for Services	40,398,251	42,301,564	42,588,090	43,200,185
Intergovernmental	16,915,147	18,411,503	19,509,073	18,063,251
Investment Income	10,077,218	8,668,096	18,913,114	10,884,431
Other/Miscellaneous	6,093,508	6,118,038	5,943,203	6,041,293
Transfers In	13,203,827	11,541,489	11,766,489	11,667,024
Debt Proceeds and Premiums	274,470	-	-	-
Total	\$ 165,383,213	\$ 165,862,313	\$ 179,712,157	\$ 171,170,780

For Fiscal Year 2018, Village-wide revenues are projected to decrease by \$8,541,377 over the 2017 Projection. Local taxes are projected at \$78,213,489 in 2017 and budgeted at \$78,540,396 in 2018, an increase of \$326,907; mostly due to increases in corporate fund property taxes of \$318,334 (explained below).

Intergovernmental Revenues are projected to decrease in 2018 by \$1,445,822 from the 2017 Projection primarily due to a one-time payment of \$1,166,260 received from the Glenbrook Fire Protection District in 2017. Dispatch revenue is projected to decrease by \$218,269 in 2018, mainly due to the one-time capital costs associated with the Village entering into agreements to provide dispatch services with four new communities in 2017.

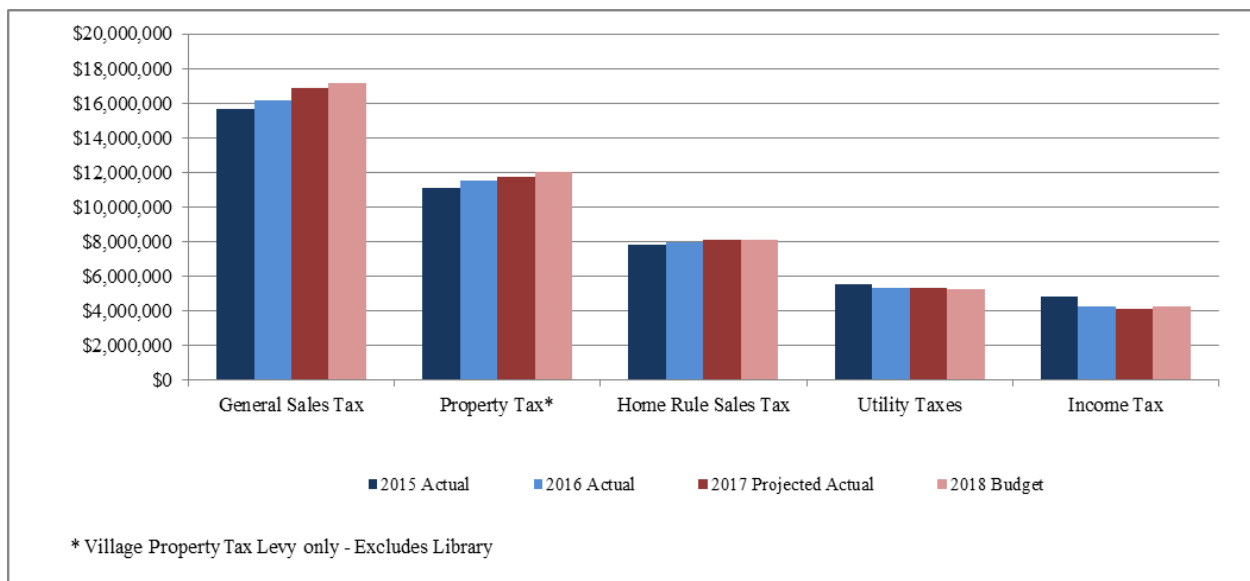
Investment Income is projected to decrease by \$8,028,683 from the 2017 Projection as a result of Police and Firefighter’s Pension Funds realizing greater returns on investments in 2017 than what is expected in 2018.

These decreases are offset by increases in Charges for Services of \$612,095 due primarily to more funds being contributed to the Police and Firefighter’s Pension Funds and projected increases in water and sewer charges.

Corporate Fund

General Sales Tax, Property Tax, Utility Taxes (Electricity, Natural Gas and Telephone), Home Rule Sales Tax and State Shared Income Tax account for approximately 68.04% of the revenue collected in the Corporate Fund. As depicted in the chart below, the 2017 projection and 2018 budget for General Sales Tax increased incrementally over the past two years receipts. Home Rule Sales Tax remains relatively flat in the past two years and in 2018. State Shared Income Tax is projected to decrease slightly in 2017, and increase very slightly in 2018. Property taxes are projected to increase in both 2017 and 2018 as the Village Board voted to increase the property tax by \$200,000 and \$250,000, respectively.

2015 Actual - 2018 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. 2017 General Sales Tax receipts have grown slightly with projections of \$16,836,809 increasing by 4% compared to 2016 actuals. The 2018 budget includes anticipated growth of 2.0% from the 2017 projections, bringing the General Sales Tax budget to \$17,173,545.

*** Home Rule Sales Tax**

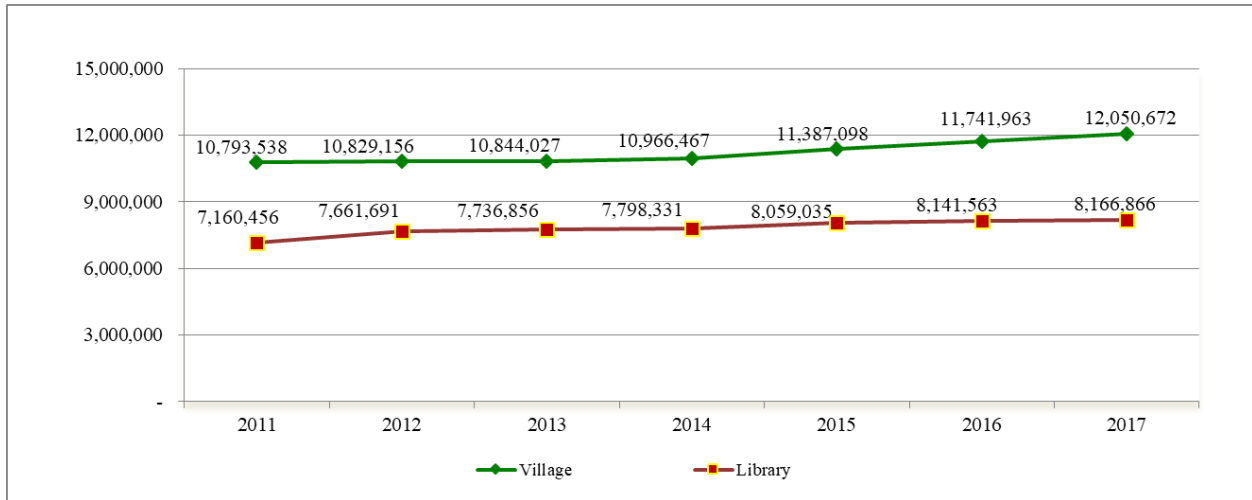
Glenview implemented a Home Rule Sales Tax effective July 2004 at a rate of 0.50%. In December 2007 the Village Board approved a 0.25% increase in the Home Rule Sales Tax rate, bringing the new rate to 0.75% effective July 2008. Home Rule Sales Tax does not apply to the sale of vehicles or qualifying food and drugs, like the General Sales Tax, but it remains relatively flat when comparing the 2018 budget of \$8,141,249 to the 2017 projection of \$8,104,778. This is a direct result of the State of Illinois imposing a 2% Administrative Fee on Home Rule Sales Tax collections effective July 1, 2017 with the adoption of their budget. The estimated cost of the fee is \$80,000 in 2017 and \$160,000 in 2018.

*** Property Taxes**

Property Taxes account for 17.5% of the 2018 Corporate Fund revenue budget. The Village's 2017 property tax levy to be collected in 2017 is \$12,050,672. \$1,780,900 is assigned to pay specific debt obligations while \$8,152,917 is levied to pay for the Village portion of Police, Fire and IMRF pension contributions. This leaves only 17.56% or \$2,116,855 to be applied to Corporate Fund operating expenditures. For the 2017 property tax levy to be collected in 2018, the levy includes the EAV associated with newly annexed, constructed or improved property, which is 0.50% for the 2016 tax year, or \$58,709 and should have the effect of a \$0 increase to current taxpayers on average. The levy also includes an additional \$250,000 which will be dedicated to the Capital Improvement Program (CIP) to partially address the funding gap between the currently dedicated funding sources and ongoing infrastructure needs.

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. In 2016, the 2016A General Obligation Refunding Bonds were issued to refund the 2009A Corporate Purpose Bonds. The 2017 levy for Library operations increased by the same 0.50% used by the Village, an increase of \$31,036, to \$6,238,225. After adding the full debt obligation related to the new building, \$1,928,641, the total Library 2017 tax levy to be collected in 2018 is \$8,166,866.

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 2018 budget of \$2,249,217 is flat with the 2017 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 2018 budget of \$1,710,365 is a decrease of 5% from the 2017 projections due to a downward trend in receipts. This downward trend in telecommunications tax receipts can be attributed to: 1) more customers 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 - 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. In 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 in an effort to stabilize the revenue stream by taking price per therm out of the equation and be more predictable for budgeting purposes. The 2017 projection of Straight GUT Tax totals \$1,306,000 which reflects the first full year of a Straight GUT Tax. The 2018 budget is remains flat at \$1,306,000.

*** *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. In July 2017, the adopted budget for the State of Illinois included diversions of some local government revenues. Income Tax revenue was reduced by 10% which amounts to \$220,000 of the Village's 2017 and 2018 budget for a total impact of \$440,000 in reduced revenues for the Village. The 2017 projection of \$4,139,597 is \$154,000 less than the 2016 actual. The 2018 budget is projected to increase by only \$131,000 or 3.2% for a budget of \$4,271,968 as result of the State diversions. 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. 2018 budgeted revenues are \$649,747.

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 2017 MFT revenue is \$1,100,000. Based on the information from the Illinois Municipal League and historical trend data, staff is holding MFT revenue flat at \$1,100,000 for the 2018 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 2017 LMFT revenue is \$840,000, based on revenue from eleven total gas stations. The 2018 budget for LMFT includes a projected increase of 3% for a total of \$865,000.

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 2016 tax revenue includes \$35,411,238 from current year taxes and \$2,001,014 in refunds of prior year taxes (net of collections and refunds). The FY 2017 property tax projection is \$34,892,404 for current year taxes and \$1,864,456 in refunds of prior year taxes (net of collections and refunds); the 2018 budget has estimated property taxes at \$32,802,680.

Glenview Water and Sewer Funds

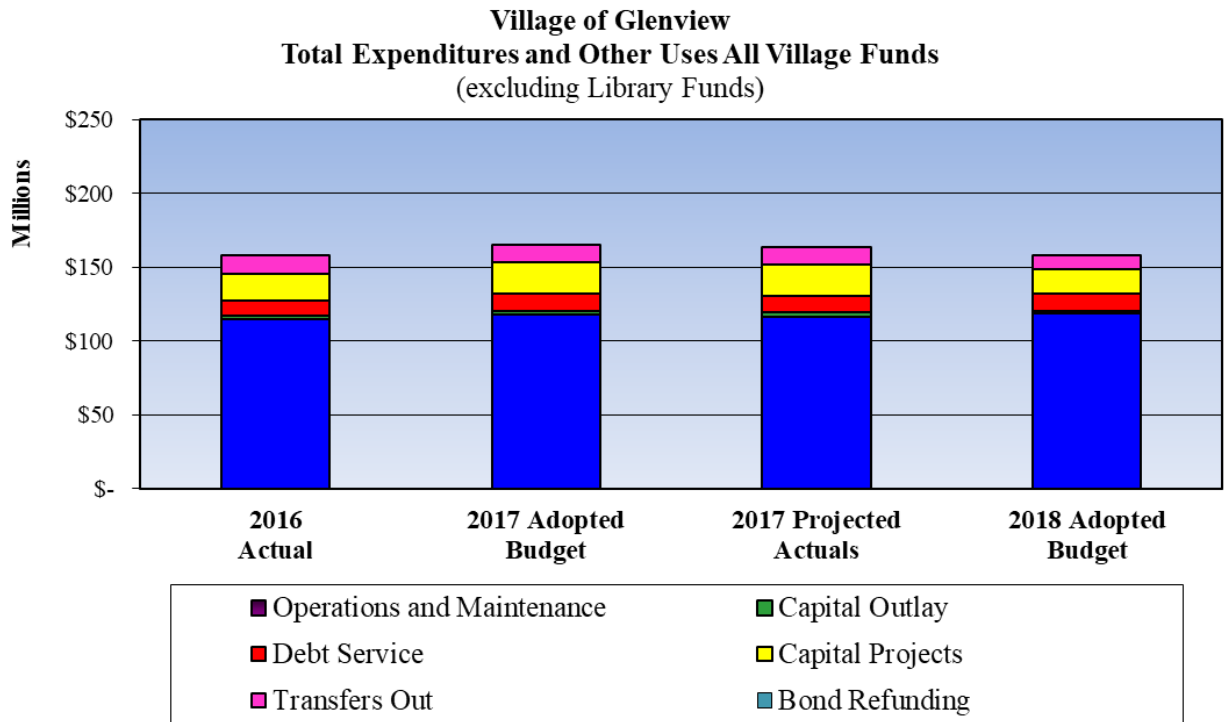
*** *Sale of Water and Sewer Services***

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, 4.0% 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.

During 2017 the Village completed a water and sanitary sewer rate study which resulted in a recommendation to maintain the current water and sanitary sewer rate structures of a fixed component plus a consumption component. The study further recommended that the Water Fund fixed component should recover more than the current 6.7% of total water fund costs by increasing this portion of the rate structure over the next five years to a recovery percentage of 15% by 2022. The study also suggested that the fixed rate component for the Sewer Fund rate structure be maintained at the cost recovery level of 27%. All of these recommendations were reviewed and approved by the Village Board. The fixed charges for water and sewer service continue to be 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 2018 budget assumes a small decrease in water consumption due in large part to new appliances providing water usage efficiencies. The 2018 quarterly fixed rate increased to bring the total cost recovery to approximately 8% and a 5.1% increase in the consumption rate. The 2018 sewer quarterly fixed rate increased to maintain the total cost recovery of approximately 27% and a 1.5% increase in the consumption rate. The 2017 revenue projection for Glenview water services is \$14,115,426, with the 2018 budget increasing to \$14,378,859 and total revenue budgeted to be \$14,679,665. The 2017 revenue projection for sewer services is \$2,418,417, the 2018 budget is increasing slightly to \$2,457,722 and total revenue is \$2,541,366.

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

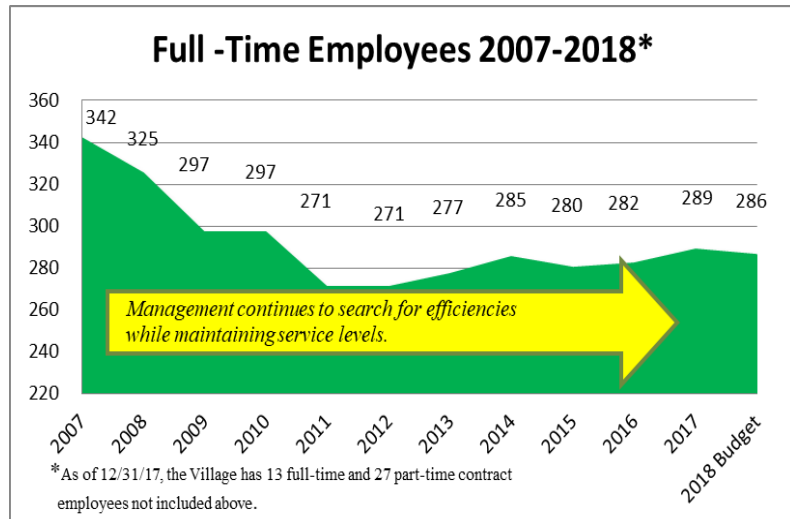
TOTAL VILLAGE Expenditures*	2016 Actual	2017 Adopted Budget	2017 Projected Actuals	2018 Adopted Budget
Operations and Maintenance	\$ 114,878,320	\$ 117,931,583	\$ 116,414,476	\$ 118,793,470
Capital Outlay	1,928,702	2,572,860	2,960,196	1,688,092
Debt Service	10,533,865	11,394,516	11,375,119	11,529,110
Capital Projects	17,846,451	21,533,193	20,973,439	16,736,731
Transfers Out	13,203,827	11,803,989	11,780,020	11,541,489
Total	\$ 158,391,165	\$ 165,236,141	\$ 163,503,250	\$ 160,288,892

*Note: Excludes depreciation

Operations and Maintenance

The 2017 Operations and Maintenance (O&M) costs are projected to be 1.29% or \$1,517,107 less than the adopted budget amount of \$117,931,583. The 2018 O&M budget includes an anticipated increase over 2017 projections of 2.00% or \$2,378,995 for a total of \$118,793,470.

The 2018 budget has three less full-time employees than the 2017 final number as the Village reduced full-time staff through attrition. Personnel costs for 2018 are anticipated to be 4.22% or \$1,997,680 higher than the 2017 projections primarily due to increases in healthcare costs of 4.1%. The \$49,353,350 budgeted amount includes cost of living increases for all eligible non-union employees as well as those increases that are mandated by current union contracts.



Contractual costs of \$51,556,417 in the 2018 budget are \$549,717 or 1.07% higher than the 2017 projections. Insurance premiums increased \$226,141 over 2017 projections. This is offset by an expected decrease in property/casualty and workers compensation claims of \$300,230 from the 2017 projection. Water purchases are expected to decrease \$158,363 in 2018 from the 2017 projection, due to an expectation of lower consumption. For 2018, Make-Whole Payments for The Glen TIF are budgeted at \$306,642 above 2017. Software licensing is budgeted to increase by \$141,688 over the 2017 projection, mostly due to additional software required for the new dispatch customers added in 2017. An additional \$168,190 is budgeted for Economic Development Agreements in 2018.

The Commodities budget for 2018 is \$3,970,342. This is a reduction of \$261,430 from the 2017 projections due to an increase in sidewalk replacements in 2017.

Other Charges and Interfund Charges combine for the remaining \$13,913,361 of O&M expenditures in the 2018 budget. This represents a \$93,028 increase over the 2017 projections.

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 2018 of \$1,688,092 represent a \$1,272,104 decrease from 2017 projections. The decrease is primarily due to one-time capital costs in 2017 for new dispatch agreements and reduced vehicle replacements needed in 2018.

Debt Service

Debt service payments are based on debt schedules determined at the time of debt issuance. The 2018 budget for debt service totals \$11,529,110, an increase of \$153,991 over 2017 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 2017 IMS rating of 76 exceeds the goal of 75. The 2018 budgeted amount for road resurfacing and reconstruction is \$9,708,502. The total capital improvements budget is \$15,796,645 and includes core infrastructure, water and sewer utilities, The Glen TIF and facility improvements.

Bond Refunding

There are no expected bond refundings in 2018.

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.

Special Tax Allocation Fund (STAF) to Glen Capital Projects Fund: This transfer is fund infrastructure projects in the Glen Town Center.

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

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.

Commuter Parking Fund to Capital Projects Fund: This transfer is for capital improvements to the two Metra train station facilities and parking lots.

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

The table below summarizes the 2018 Transfers between Funds

2018 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			5,250,000			2,206,182
Special Tax Allocation Fund (STAF)	297,321	2,499,073				
Insurance and Risk Fund	250,000					
Wholesale Water Fund	325,000		540,130			
Commuter Parking Fund			22,000			
Special Service Areas		2,894		70,644	30,106	

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2018 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	\$26,612,480	\$35,839	\$232,255	(\$6,618,897)	\$1,512,921
Budgeted Revenues					
Taxes	44,178,055	-	-	32,802,680	1,230,176
Licenses and Permits	2,461,000	-	-	-	-
Fines and Forfeits	199,500	-	-	-	-
Charges for Services	4,516,358	-	-	123,791	-
Intergovernmental	15,714,091	-	-	-	-
Investment Income	264,209	295	2,400	84,000	7,000
Other Revenues	857,354	-	90,000	482,871	-
Transfers In	870,178	-	-	-	-
Total Revenues	69,060,745	295	92,400	33,493,342	1,237,176
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	33,794,577	-	-	353,789	8,491
Contractual	13,626,286	-	10,830	22,758,617	224,456
Commodities	1,821,774	-	99,170	115,950	-
Other Charges	7,304,886	-	-	7,980,186	703,058
Capital Outlay	405,000	10,000	-	-	-
Total Operating Expenditures	56,952,523	10,000	110,000	31,208,542	936,005
<i>Other Expenditures</i>					
Interfund Charges	4,987,917	-	-	16,818	-
Capital Projects	-	-	-	-	-
Transfer Out	7,456,182	-	-	324,883	-
Total Other Expenditures	12,444,099	-	-	341,701	-
Total Expenditures	69,396,622	10,000	110,000	31,550,243	936,005
Surplus/(Deficit)	(335,877)	(9,705)	(17,600)	1,943,099	301,171
Ending Estimated Fund Balance/ Net Position	26,276,603	26,134	214,655	(4,675,798)	1,814,092
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	Wholesale Water Fund	Municipal Equipment Repair Fund	Capital Equipment Replacement Fund
\$33,482,013	\$18,958,705	\$3,870,148	\$1,715,654	\$463,752	\$5,082,091
-	-	-	-	-	-
101,700	12,000	-	-	-	-
-	-	-	-	-	-
14,378,859	2,457,722	636,117	2,199,522	1,471,405	2,176,436
-	-	-	-	-	-
5,000	1,000	13,630	2,500	-	56,400
164,000	-	-	-	165,000	71,400
30,106	70,644	-	-	-	-
14,679,665	2,541,366	649,747	2,202,022	1,636,405	2,304,236
2,834,898	582,848	58,013	141,221	440,802	-
5,030,462	129,296	329,824	1,220,374	428,300	-
873,756	44,263	77,561	17,850	677,065	242,953
1,796,634	602,447	81,485	62,816	6,825	-
29,406	-	19,970	-	-	1,263,592
10,565,156	1,358,854	566,853	1,442,261	1,552,992	1,506,545
930,257	145,635	167,293	20,092	78,423	-
3,976,133	1,314,240	-	-	-	-
-	-	217,674	865,130	-	-
4,906,390	1,459,875	384,967	885,222	78,423	-
15,471,546	2,818,729	951,820	2,327,483	1,631,415	1,506,545
(791,881)	(277,363)	(302,073)	(125,461)	4,990	797,691
32,690,132	18,681,342	3,568,075	1,590,193	468,742	5,879,782
(\$479,818)	(119,954)	-	-	-	-
(\$1,302,131)	(\$482,493)	-	-	-	-
(1,781,949)	(602,447)	-	-	-	-

2018 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	\$4,887,109	\$1,525,617	\$79,205,582	\$83,898,696	\$1,227,144
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	7,630,067	994,699	2,448,164	4,011,045	-
Intergovernmental	-	-	-	-	-
Investment Income	150,750	9,000	4,850,000	5,300,000	11,200
Other Revenues	-	-	738,383	780,282	-
Transfers In	-	195,674	-	-	-
Total Revenues	7,780,817	1,199,373	8,036,547	10,091,327	11,200
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	705,478	11,170	4,280,156	6,141,907	-
Contractual	7,190,890	110,293	158,829	250,398	-
Commodities	-	-	-	-	-
Other Charges	15,230	-	-	-	-
Capital Outlay	-	900,210	-	-	-
Total Operating Expenditures	7,911,598	1,021,673	4,438,985	6,392,305	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	250,000	-	-	-	-
Total Other Expenditures	250,000	-	-	-	-
Total Expenditures	8,161,598	1,021,673	4,438,985	6,392,305	-
Surplus/(Deficit)	(380,781)	177,700	3,597,562	3,699,022	11,200
Ending Estimated Fund Balance/ Net Assets	4,506,328	1,703,317	82,803,144	87,597,718	1,238,344
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
\$403,954	(\$1,118,998)	\$473,493	\$28,735,094	\$1,381,397	\$339,725
329,485	-	-	-	-	-
-	-	-	-	-	-
-	-	-	156,000	-	-
-	383,960	-	-	1,965,200	-
1,000	2,100	4,800	87,742	20,000	11,405
-	-	-	1,500,000	-	-
-	5,790,130	3,696,113	-	-	2,206,182
330,485	6,176,190	3,700,913	1,743,742	1,985,200	2,217,587
-	-	-	-	-	-
-	-	-	60,000	-	-
-	-	-	-	-	-
239,341	24,371	-	-	-	2,207,682
-	-	-	-	-	-
239,341	24,371	-	60,000	-	2,207,682
-	-	-	-	-	-
-	4,694,959	3,696,113	-	2,115,200	-
103,644	-	-	-	-	-
103,644	4,694,959	3,696,113	-	2,115,200	-
342,985	4,719,330	3,696,113	60,000	2,115,200	2,207,682
(12,500)	1,456,860	4,800	1,683,742	(130,000)	9,905
391,454	337,862	478,293	30,418,836	1,251,397	349,630
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

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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 68.04% of the 2018 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 2017 is projected to be \$26,612,480 or 39.1% of total Corporate Fund expenditures. The 2018 Unassigned Fund Balance is 38.1% of total Corporate Fund expenditures. The 2018 Corporate Fund budget is a balanced budget with a \$38,936 operating surplus and a \$335,876 deficit after a planned use of fund balance. During 2018, the Village attempts to maintain infrastructure standards with a \$5,250,000 transfer to the Capital Improvement Program (CIP). With this plan, the fund balance remains within the fund balance policy, but is brought down to 36.7% at the end of 2019 and 33.5% by the end of 2019. Please find all fund balance policies in the *Budget and Financial Policies* section.

	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget	2019 Projection	2020 Projection
Beginning Fund Balance	30,696,862	26,238,872	25,490,346	25,490,346	26,612,480	26,276,604	25,913,869
General Revenues	69,382,221	65,778,151	69,168,902	68,782,817	69,060,746	70,253,370	70,526,010
Non-Recurring Revenue	981,452			1,132,000			
Tax Levy Increase Revenue							
Total Revenues	70,363,673	65,778,151	69,168,902	69,914,817	69,060,746	70,253,370	70,526,010
Expenditures-Ongoing	62,135,569	60,911,757	64,168,902	63,146,773	63,771,810	65,366,105	67,000,258
Expenditures-Capital Lease	981,452						
Transfer to CIP	5,292,166	5,000,000	5,000,000	5,000,000	5,250,000	5,250,000	5,250,000
Annual Operating Surplus/(Deficit)	1,954,486	(133,606)	-	1,768,044	38,936	(362,735)	(1,724,248)
<i>Planned Use of Fund Balance:</i>							
Transfer to CIP - Floodway Buyout	562,476						
Transfer to CIP-Glenview Park	850,000						
Transfer to CIP-Stormwater Program	5,000,000						
One-Time Expenditures		614,920	378,510	645,910	374,812		
Total Expenditures	74,821,663	66,526,677	69,547,412	68,792,683	69,396,622	70,616,105	72,250,258
Net Surplus/(Deficit)	(4,457,990)	(748,526)	(378,510)	1,122,134	(335,876)	(362,735)	(1,724,248)
Total Ending Unassigned Fund Balance	26,238,872	25,490,346	25,111,836	26,612,480	26,276,604	25,913,869	24,189,621
Fund Balance as a % of Total Expenditures	38.9%	38.7%	36.3%	39.1%	38.1%	36.7%	33.5%

Revenues

The 2018 Budget estimates \$69,060,746 in revenues for the Corporate Fund, a decrease of \$854,071 or 1.22% below 2017 projections. For 2018, the Property Tax Levy was increased by 2.62% or \$318,334, to correspond with the Village's new EAV reported by the County, plus an

additional \$250,000 for the Village's 2018 Capital Improvement Program (CIP) to partially address the widening gap between dedicated funding sources and infrastructure needs. General Sales Tax and Home Rule Sales Tax receipts combine for a 1.5% increase of \$373,208 which is lower than originally anticipated due to a new 2% Administrative Fee on Home Rule Sales Tax implemented by the State of Illinois in the 2018 budget. Income Taxes are budgeted to only increase by \$131,435 or 3.17% from 2017 projections due again to the State of Illinois 2018 budget which included a diversion of 10% or \$220,000. Personal Property Replacement Taxes are budgeted to decrease \$51,101 as a result of the State of Illinois diversions. Intergovernmental revenue also decreased in 2018 due to the Village receiving a one-time payment from the Glenbrook Fire Protection District of \$1,166,260 in 2017 for their accumulation of property taxes in their fund balance in accordance with the agreement. Dispatch revenue for 2018 is budgeted to decrease \$218,269 or 3.5% from the 2017 projection, mainly due to 2017 revenues including four new communities and the corresponding first-year capital charges that will not be included in 2018.

Expenditures

The 2018 Budget estimates \$69,396,622 in expenditures for the Corporate Fund, an increase of \$603,939 or 0.88% over 2017 projections.

Personnel costs are increasing in 2018 by \$713,897 from 2017 projections mainly due to contractual salary increases and healthcare cost increases.

Capital Outlay costs are anticipated to decrease by \$629,520 or 60.85% primarily due to one-time capital expenditures in 2017 that were needed to improve and expand the Dispatch Center to accommodate the four additional communities.

Commodities costs are expected to decrease by \$324,242 or 15.11% from 2017 projections due to more favorable road salt prices and \$250,000 in additional concrete work in 2017.

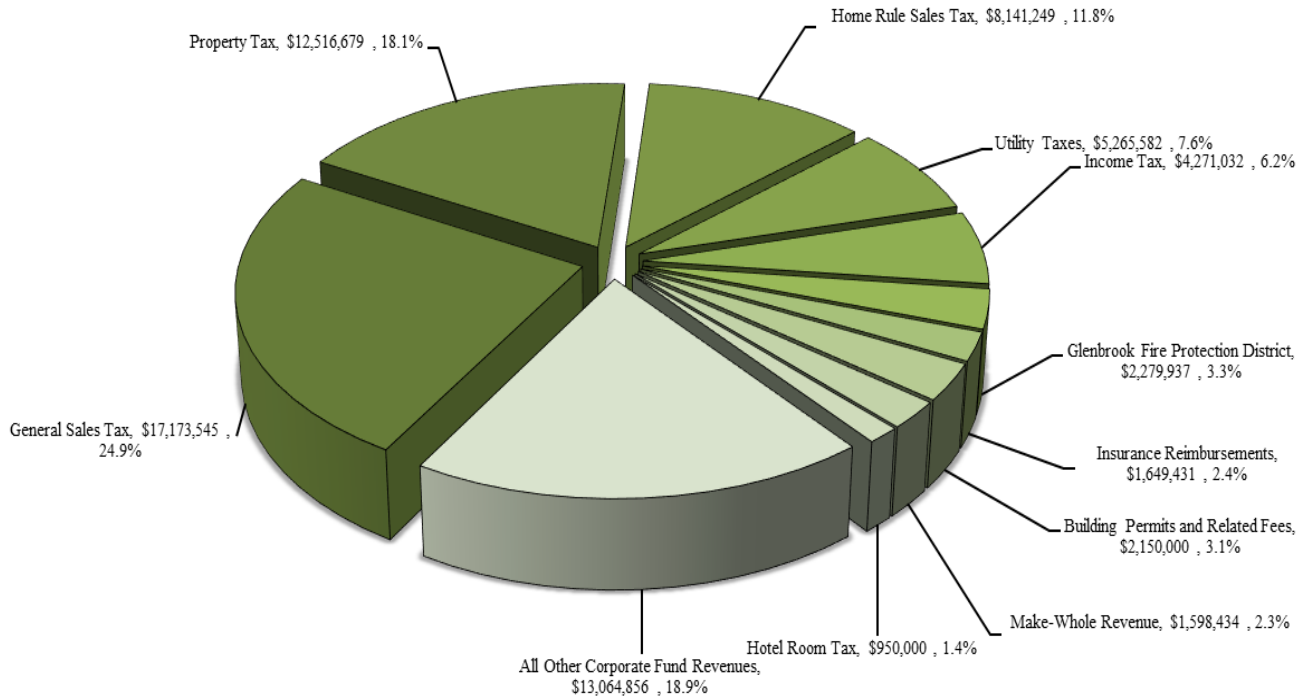
Interfund Charges are anticipated to increase by \$164,955 or 3.42% in 2018, which includes new facility repair and replacement charges to accumulate funds for major repairs and system replacements to Village-owned facilities. These charges budgeted in the Corporate Fund will be transferred to the Facility Repair and Replacement Fund, an Internal Service Fund.

Transfer out costs increased \$293,300 or 4.09% over 2017 projections primarily due to an increase of \$250,000 for the CIP bringing the total transfer to \$5,250,000 for 2018.

Contractual costs and Other Charges were held relatively level with increases of \$244,418 or 1.82% and \$141,131 or 1.97%, respectively.

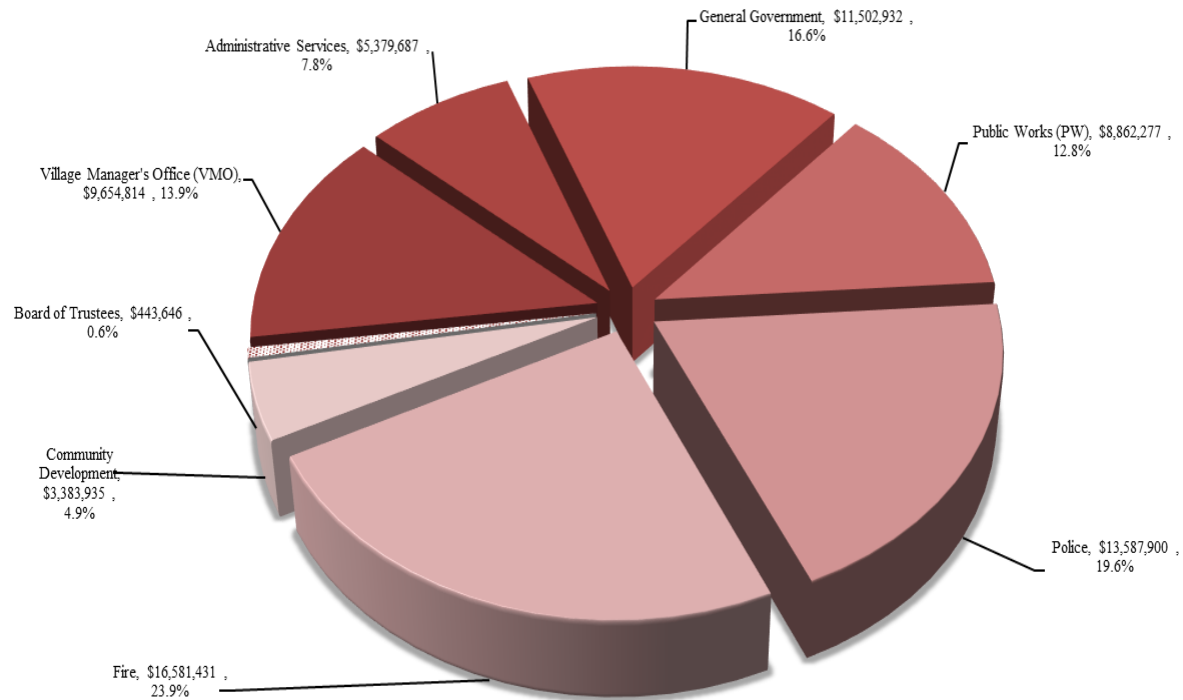
The Corporate Fund year-end fund balance has been and continues to be projected to be within the policy range of 30% to 40% of total expenditures in 2018 and beyond.

Corporate Fund Revenue Summary



	2016 Actual	2017 Adopted Budget	2017 Projected Actual	2018 Adopted Budget	% Change Adopted to Adopted	% of Total
General Sales Tax	\$ 16,189,240	\$ 16,668,443	\$ 16,836,809	\$ 17,173,545	3.0%	24.9%
Property Tax	12,000,704	12,131,463	12,202,740	12,516,679	3.2%	18.1%
Home Rule Sales Tax	7,948,198	8,349,023	8,104,778	8,141,249	-2.5%	11.8%
Utility Taxes	5,301,854	5,463,985	5,355,601	5,265,582	-3.6%	7.6%
Income Tax	4,293,596	4,647,968	4,139,597	4,271,032	-8.1%	6.2%
Glenbrook Fire Protection District	2,342,799	2,279,937	3,446,197	2,279,937	0.0%	3.3%
Insurance Reimbursements	1,761,370	1,719,133	1,633,100	1,649,431	-4.1%	2.4%
Building Permits and Related Fees	1,706,950	2,160,000	2,150,000	2,150,000	-0.5%	3.1%
Make-Whole Revenue	1,424,994	1,522,313	1,599,393	1,598,434	5.0%	2.3%
Hotel Room Tax	973,344	967,408	935,000	950,000	-1.8%	1.4%
Top 10 Subtotal	53,943,049	55,909,673	56,403,215	55,995,889	0.2%	81.1%
All Other Corporate Fund Revenues	11,835,102	13,259,229	13,511,602	13,064,856	-1.5%	18.9%
Total Corporate Fund Revenues	\$65,778,151	\$69,168,902	\$69,914,817	\$ 69,060,745	-0.2%	100.0%

Corporate Fund Expenditure Summary



Corporate Fund Departments	2016 Actual	2017 Adopted Budget	2017 Projected Actual	2018 Adopted Budget	% Change Adopted to Adopted	% of Total
Board of Trustees	\$ 389,463	\$ 441,595	\$ 450,909	\$ 443,646	0.5%	0.6%
Village Manager's Office	8,646,625	9,992,660	10,025,278	9,654,814	-3.4%	13.9%
Administrative Services	5,391,438	5,649,338	5,388,282	5,379,687	-4.8%	7.8%
General Government	10,008,664	11,162,711	10,450,717	11,502,932	3.0%	16.6%
Public Works	8,873,791	9,308,182	9,453,254	8,862,277	-4.8%	12.8%
Police	13,401,239	13,361,570	13,459,134	13,587,900	1.7%	19.6%
Fire	16,105,742	16,136,648	16,070,408	16,581,431	2.8%	23.9%
Community Development	3,709,714	3,494,708	3,494,701	3,383,935	0.0%	4.9%
Total Corporate Fund Expenditures	\$ 66,526,676	\$ 69,547,412	\$ 68,792,683	\$ 69,396,622	-0.2%	100.0%

Corporate Fund Summary

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance</i>	\$26,238,872	\$25,490,346	\$25,490,346	\$25,490,346	\$26,612,480
<i>Budgeted Revenues</i>					
Taxes	42,557,622	43,701,322	43,701,322	43,565,928	44,178,055
Licenses and Permits	2,080,606	2,466,000	2,466,000	2,461,000	2,461,000
Fines and Forfeits	209,061	162,357	162,357	194,000	199,500
Charges for Services	4,628,025	4,747,284	4,747,284	4,584,185	4,516,358
Intergovernmental	14,005,175	16,058,838	16,058,838	16,980,945	15,714,091
Investment Income	164,974	140,000	140,000	240,190	264,209
Other Revenues	930,645	854,386	854,386	849,854	857,354
Transfers In	1,202,043	1,038,715	1,038,715	1,038,715	870,178
<i>Total Revenues</i>	65,778,151	69,168,902	69,168,902	69,914,817	69,060,745
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	32,830,526	33,694,473	33,708,404	33,080,680	33,794,577
Contractual	12,927,197	13,513,361	13,697,269	13,381,868	13,626,286
Commodities	1,982,071	1,901,565	1,898,875	2,146,016	1,821,774
Other Charges	6,920,667	7,239,189	7,237,504	7,163,755	7,304,886
Capital Outlay	302,426	1,060,000	1,060,000	1,034,520	405,000
<i>Total Operating Expenditures</i>	54,962,887	57,408,588	57,602,052	56,806,839	56,952,523
<i>Other Expenditures</i>					
Interfund Charges	4,455,053	4,950,942	4,950,942	4,822,962	4,987,917
Capital Projects	-	-	-	-	-
Transfer Out	7,108,737	7,187,882	7,187,882	7,162,882	7,456,182
<i>Total Other Expenditures</i>	11,563,790	12,138,824	12,138,824	11,985,844	12,444,099
<i>Total Expenditures</i>	66,526,677	69,547,412	69,740,876	68,792,683	69,396,622
<i>Surplus/(Deficit)</i>	(748,526)	(378,510)	(571,974)	1,122,134	(335,877)
<i>Ending Fund Balance</i>	\$25,490,346	\$25,111,836	\$24,918,372	\$26,612,480	\$26,276,603

Corporate Fund Balance Summary by Department and Division

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
Beginning Fund Balance/ Net Assets	\$26,238,872	\$25,490,347	\$25,490,347	\$25,490,347	\$26,612,481
Budgeted Revenues					
Taxes	42,557,622	43,701,322	43,701,322	43,565,928	44,178,055
Licenses and Permits	2,080,607	2,466,000	2,466,000	2,461,000	2,461,000
Fines and Forfeits	209,061	162,357	162,357	194,000	199,500
Charges for Services	4,628,025	4,747,284	4,747,284	4,584,185	4,516,358
Intergovernmental	14,005,175	16,058,838	16,058,838	16,980,945	15,714,091
Investment Income	164,974	140,000	140,000	240,190	264,209
Other Revenues	930,645	854,386	854,386	849,854	855,211
Transfers In	1,202,043	1,038,715	1,038,715	1,038,715	872,321
Total Revenues	65,778,151	69,168,902	69,168,902	69,914,817	69,060,745
Budgeted by Department and Division					
<i>Board of Trustees</i>					
Board of Trustees	49,739	57,070	69,294	67,536	58,363
Special Appropriations	339,725	384,525	384,525	383,373	385,283
<i>General Government</i>	10,008,664	11,162,711	10,666,532	10,450,717	11,502,932
<i>Village Manager's Office</i>					
Administration	977,086	796,415	783,937	775,886	721,498
Communications	223,498	267,158	267,158	271,457	275,476
Legal	523,752	522,169	595,169	633,544	548,044
Human Resources Administration	1,984,273	1,858,941	1,916,953	1,918,023	1,918,287
Joint Dispatch	4,938,017	6,547,977	6,759,439	6,426,368	6,191,509
<i>Administrative Services</i>					
Administration	390,562	367,529	381,240	386,567	288,566
Finance	1,119,453	1,138,148	1,145,373	1,155,185	1,074,580
Strategic Services	214,970	203,331	204,933	140,421	141,122
Records	374,685	391,685	421,808	419,992	428,930
GIS and CADD	285,500	296,347	296,347	267,587	237,612
Information Technology	2,580,041	2,830,127	2,839,212	2,604,771	2,813,168
Resolution Center	426,228	422,171	422,171	413,759	395,709
<i>Public Works</i>					
Administration	3,978,523	4,068,214	4,123,617	3,929,660	3,504,659
Facilities Management	1,093,051	1,311,783	1,344,196	1,369,455	1,300,508
Streets and Forestry	3,802,217	3,928,185	3,918,185	4,154,139	4,057,110
<i>Police</i>	13,401,239	13,361,570	13,476,433	13,459,134	13,587,900
<i>Fire</i>	16,105,742	16,136,648	16,155,987	16,070,408	16,581,431
<i>Community Development</i>					
Administration	376,706	234,952	248,009	213,317	110,641
Planning	725,559	618,674	654,277	631,838	610,345
Engineering	646,271	647,484	648,660	635,355	671,506
Capital Projects	262,588	260,464	275,797	276,149	260,505
Inspectional Services	1,698,590	1,733,134	1,741,623	1,738,042	1,730,938
Total Expenditures	66,526,676	69,547,412	69,740,877	68,792,683	69,396,622
Surplus/(Deficit)	(748,525)	(378,510)	(571,975)	1,122,134	(335,877)
Ending Fund Balance/ Net Assets	\$25,490,347	\$25,111,837	\$24,918,372	\$26,612,481	\$26,276,604

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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 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance</i>	\$33,012	\$33,261	\$33,261	\$33,261	\$35,839
<i>Budgeted Revenues</i>					
Investment Income	283	155	155	345	295
Other Revenues	-	-	-	2,233	-
<i>Total Revenues</i>	283	155	155	2,578	295
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Capital Outlay	34	32,137	32,137	-	10,000
<i>Total Operating Expenditures</i>	34	32,137	32,137	-	10,000
<i>Total Expenditures</i>	34	32,137	32,137	-	10,000
<i>Surplus/(Deficit)</i>	249	(31,982)	(31,982)	2,578	(9,705)
<i>Ending Fund Balance</i>	\$33,261	\$1,279	\$1,279	\$35,839	\$26,134

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 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance</i>	\$231,010	\$250,155	\$250,155	\$250,155	\$232,255
<i>Budgeted Revenues</i>					
Investment Income	1,620	800	800	2,100	2,400
Other Revenues	111,630	90,000	90,000	90,000	90,000
<i>Total Revenues</i>	113,250	90,800	90,800	92,100	92,400
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	12,266	10,830	10,830	10,830	10,830
Commodities	81,839	99,170	99,170	99,170	99,170
<i>Total Operating Expenditures</i>	94,105	110,000	110,000	110,000	110,000
<i>Total Expenditures</i>	94,105	110,000	110,000	110,000	110,000
<i>Surplus/(Deficit)</i>	19,145	(19,200)	(19,200)	(17,900)	(17,600)
<i>Ending Fund Balance</i>	\$250,155	\$230,955	\$230,955	\$232,255	\$214,655

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 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 2016 tax revenue totaled \$32,262,381. The Fiscal Year 2017 property tax projection is \$33,027,948; the 2018 budget has estimated property taxes at \$32,802,680.

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 2018 Make-Whole Payments are projected to be \$21,169,782.

Other Charges include debt payments of \$7,764,340 in 2016 and a projection of \$7,774,454 for 2017. During 2018, debt payments are budgeted at \$7,753,111.

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 before the end of the TIF.

Special Tax Allocation Fund Summary

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
Beginning Fund Balance	(\$11,541,420)	(\$8,916,294)	(\$8,916,294)	(\$8,916,294)	(\$6,618,897)
Budgeted Revenues					
Taxes	32,262,381	31,074,965	31,074,965	33,027,948	32,802,680
Charges for Services	24,945	120,221	120,221	137,815	123,791
Intergovernmental	138,636	-	-	124,965	-
Investment Income	188,773	25,000	25,000	120,000	84,000
Other Revenues	180,000	180,000	180,000	180,000	482,871
Total Revenues	32,794,735	31,400,186	31,400,186	33,590,728	33,493,342
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	361,232	350,303	350,303	356,164	353,789
Contractual	21,175,110	22,929,680	22,915,855	22,470,763	22,758,617
Commodities	104,214	123,573	137,323	136,125	115,950
Other Charges	7,992,178	8,004,529	8,004,604	8,003,732	7,980,186
Capital Outlay	186,451	-	-	-	-
Total Operating Expenditures	29,819,185	31,408,085	31,408,085	30,966,784	31,208,542
<i>Other Expenditures</i>					
Interfund Charges	73,136	17,749	17,749	17,749	16,818
Transfer Out	277,288	308,798	308,798	308,798	324,883
Total Other Expenditures	350,424	326,547	326,547	326,547	341,701
Total Expenditures	30,169,609	31,734,632	31,734,632	31,293,331	31,550,243
Surplus/(Deficit)	2,625,126	(334,446)	(334,446)	2,297,397	1,943,099
Ending Fund Balance	(\$8,916,294)	(\$9,250,740)	(\$9,250,740)	(\$6,618,897)	(\$4,675,798)

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. In 2016, \$859,557 in property tax revenue was received. For 2017, property tax revenue is projected at \$1,255,281. The 2018 budget for property tax revenue is \$1,230,176.

Expenditures

The 2017 projection and 2018 budget include costs for general administration, professional services, debt service and Per Capita Tuition Charges.

Waukegan/Golf TIF Fund Summary

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance</i>	\$737,125	\$1,172,479	\$1,172,479	\$1,172,479	\$1,512,921
<i>Budgeted Revenues</i>					
Taxes	859,557	915,582	915,582	1,255,281	1,230,176
Investment Income	7,774	600	600	14,003	7,000
<i>Total Revenues</i>	867,331	916,182	916,182	1,269,284	1,237,176
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	8,150	8,323	8,323	8,335	8,491
Contractual	29,907	129,779	129,779	218,674	224,456
Other Charges	116,833	701,833	701,833	701,833	703,058
Capital Outlay	277,087	-	-	-	-
<i>Total Operating Expenditures</i>	431,977	839,935	839,935	928,842	936,005
<i>Total Expenditures</i>	431,977	839,935	839,935	928,842	936,005
<i>Surplus/(Deficit)</i>	435,354	76,247	76,247	340,442	301,171
<i>Ending Fund Balance</i>	\$1,172,479	\$1,248,726	\$1,248,726	\$1,512,921	\$1,814,092

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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 \$1.86/1,000 gallons. This rate is valid thru December 2018.

During 2017 the Village completed a water and sanitary sewer rate study which resulted in a recommendation to maintain the current water and sanitary sewer rate structures of a fixed component plus a consumption component. The study further recommended that the Water Fund fixed component should recover more than the current 6.7% of total water fund costs by increasing this portion of the rate structure over the next five years to a recovery percentage of 15% by 2022. The study also suggested that the fixed rate component for the Sewer Fund rate structure be maintained at the cost recovery level of 27%. All of these recommendations were reviewed and approved by the Village Board. The fixed charges for water and sewer service continue to be 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 2018 budget assumes a small decrease in water consumption due in large part to new appliances providing water usage efficiencies.

Glenview Water Fund

Revenues

The 2018 budget includes \$14,378,859 in estimated revenue from customer billing; total revenue is estimated to be \$14,679,665. The estimated revenues reflect increases in the quarterly fixed rate to bring the total cost recovery to approximately 8% and a 5.1% increase in the consumption rate. The quarterly fixed rate varies by meter size.

Meter Size	2017 Quarterly Fixed Charge	2018 Quarterly Fixed Charge
0.625"/0.75"S	\$7.86	\$9.74
0.75"	\$11.80	\$14.25
1.0"	\$19.66	\$22.75
1.5"	\$39.32	\$48.31
2.0"	\$62.92	\$82.62
3.0"	\$125.83	\$176.36
4.0"	\$196.61	\$288.62
6.0"	\$393.23	\$525.59
8.0"	\$629.16	\$786.21

	2017 Consumption Charge/1,000 gals	2018 Consumption Charge/1,000 gals
Incorporated	\$6.47	\$6.80
Unincorporated	\$9.72	\$10.22

*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 2018 budget includes \$15,471,546 in budgeted expenses. The 2018 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 2018 budget includes \$3,976,133 for water infrastructure projects and \$368,966 for facility improvements at the Downtown and North Glen Metra stations. These infrastructure replacement and repair costs represent 28% of the total water budget. The cost of water purchased from the Village of Wilmette represents another 27% of the water fund budget. The 2018 budgeted expenses also include \$375,052 in loan principal payments and \$1,302,131 for depreciation of the system's assets, for a combined 11% of the total water budget.

The remaining 34% of the 2018 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 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$35,974,002	\$34,542,552	\$34,542,552	\$34,542,552	\$33,482,013
<i>Budgeted Revenues</i>					
Licenses and Permits	153,168	125,700	125,700	111,700	101,700
Charges for Services	13,541,198	13,638,465	13,638,465	14,115,426	14,378,859
Investment Income	7,214	6,015	6,015	6,000	5,000
Other Revenues	549,902	200,000	200,000	171,000	164,000
Transfers In	693,154	30,106	30,106	30,106	30,106
<i>Total Revenues</i>	14,944,636	14,000,286	14,000,286	14,434,232	14,679,665
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	2,520,160	2,431,944	2,431,944	2,270,218	2,834,898
Contractual	6,464,022	5,211,973	5,196,973	5,164,212	5,030,462
Commodities	2,540,468	879,097	894,097	847,987	873,756
Other Charges	1,411,674	1,641,084	1,641,084	1,623,267	1,796,634
Capital Outlay	1,496	42,576	42,576	40,406	29,406
<i>Total Operating Expenditures</i>	12,937,820	10,206,674	10,206,674	9,946,090	10,565,156
<i>Other Expenditures</i>					
Interfund Charges	635,968	1,152,446	1,152,446	1,129,671	930,257
Capital Projects	2,802,298	4,318,086	4,925,281	4,419,010	3,976,133
<i>Total Other Expenditures</i>	3,438,266	5,470,532	6,077,727	5,548,681	4,906,390
<i>Total Expenditures</i>	16,376,086	15,677,206	16,284,401	15,494,771	15,471,546
<i>Surplus/(Deficit)</i>	(1,431,450)	(1,676,920)	(2,284,115)	(1,060,539)	(791,881)
<i>Ending Fund Balance/ Net Position</i>	\$34,542,552	\$32,865,632	\$32,258,437	\$33,482,013	\$32,690,132

Glenview Water Fund - Cash Analysis

The cash policy for the Water Fund is to maintain 90 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 2018.

	FY 2016 Actual	FY 2017 Original	FY 2017 Revised	FY 2017 Projected	FY 2018 Budget
Beginning Cash and Investments	2,670,189	1,315,419	1,315,419	1,315,419	1,532,368
Cash Receipts					
Receipts from Users	13,725,670	13,964,165	13,964,165	14,398,126	14,644,559
Investment Income	4,500	6,015	6,015	6,000	5,000
Note Proceeds	3,872,432	-	-	-	-
Transfer In	661,329	30,106	30,106	30,106	30,106
Total Cash Receipts	18,263,931	14,000,286	14,000,286	14,434,232	14,679,665
Non-Capital Cash Outlays					
Operating Expenses	15,585,850	9,732,416	9,732,416	9,463,974	9,713,464
Interest Expense	80,243	109,216	109,216	109,267	104,766
Principal Payments	402,481	240,000	240,000	225,032	375,052
Change in Investments	744,500	-	-	-	-
Transfer Out	-	-	-	-	-
Total Non-Capital Cash Outlays	16,813,074	10,081,632	10,081,632	9,798,273	10,193,282
Subtotal Net Change in Cash	1,450,857	3,918,654	3,918,654	4,635,959	4,486,383
Capital Cash Expenses					
Capital	2,805,627	4,318,086	4,925,281	4,419,010	3,976,133
Total Capital Cash Outlays	2,805,627	4,318,086	4,925,281	4,419,010	3,976,133
Total Net Change in Cash	(1,354,770)	(399,432)	(1,006,627)	216,949	510,250
Ending Cash and Investments	1,315,419	915,987	308,792	1,532,368	2,042,618

Glenview Sanitary Sewer Fund

Revenues

The 2018 budget includes \$2,457,722 in estimated revenue from customer billing, total revenue is estimated to be \$2,541,366. The estimated revenues reflect increases in the quarterly fixed rate to maintain the total cost recovery of approximately 27% and a 1.5% increase in the consumption rate.

Meter Size	2017 Quarterly Fixed Charge	2018 Quarterly Fixed Charge
0.625"	\$7.35	\$7.49
0.75"	\$11.03	\$10.97
1.0"	\$18.38	\$17.51
1.5"	\$36.75	\$37.17
2.0"	\$58.80	\$63.56
3.0"	\$117.60	\$135.68
4.0"	\$183.75	\$222.06
6.0"	\$367.50	\$404.36
8.0"	\$588.00	\$604.88

	2017	2018
Charge/1,000 gals	\$1.35	\$1.37
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 2018 budget includes \$2,818,729 in budgeted expenses. The 2018 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 2018 budget includes a capital projects investment of \$1,314,240. These infrastructure improvement costs represent 47% of the budget. The budget also includes \$93,763 in loan principal payments and \$482,493 for depreciation of the system's assets, for a combined 20% of the total sewer budget.

The remaining 33% of the 2018 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 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
	Actual	Budget	Budget	Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$19,232,902	\$19,475,969	\$19,475,969	\$19,475,969	\$18,958,705
<i>Budgeted Revenues</i>					
Licenses and Permits	18,174	16,000	16,000	12,000	12,000
Charges for Services	2,322,170	2,400,737	2,400,737	2,418,417	2,457,722
Investment Income	970	1,500	1,500	1,000	1,000
Other Revenues	164,279	-	-	-	-
Transfers In	72,923	131,894	131,894	131,894	70,644
<i>Total Revenues</i>	2,578,516	2,550,131	2,550,131	2,563,311	2,541,366
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	567,265	548,877	548,877	511,231	582,848
Contractual	49,123	79,596	79,596	78,070	129,296
Commodities	41,722	43,851	43,851	43,851	44,263
Other Charges	510,468	557,956	557,956	566,068	602,447
Capital Outlay	-	8,000	8,000	8,000	-
<i>Total Operating Expenditures</i>	1,168,578	1,238,280	1,238,280	1,207,220	1,358,854
<i>Other Expenditures</i>					
Interfund Charges	134,840	235,792	235,792	231,914	145,635
Capital Projects	1,022,655	1,502,451	1,735,736	1,641,441	1,314,240
Transfer Out	9,376	-	-	-	-
<i>Total Other Expenditures</i>	1,166,871	1,738,243	1,971,528	1,873,355	1,459,875
<i>Total Expenditures</i>	2,335,449	2,976,523	3,209,808	3,080,575	2,818,729
<i>Surplus/(Deficit)</i>	243,067	(426,392)	(659,677)	(517,264)	(277,363)
<i>Ending Fund Balance/ Net Position</i>	\$19,475,969	\$19,049,577	\$18,816,292	\$18,958,705	\$18,681,342

Glenview Sanitary Fund - Cash Analysis

The cash policy for the Sanitary Sewer Fund is to maintain 90 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 2018.

	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018
	Actual	Original	Revised	Projected	Budget
Beginning Cash and Investments	2,670,189	1,315,419	1,315,419	1,315,419	1,532,368
Cash Receipts					
Receipts from Users	13,725,670	13,964,165	13,964,165	14,398,126	14,644,559
Investment Income	4,500	6,015	6,015	6,000	5,000
Note Proceeds	3,872,432	-	-	-	-
Transfer In	661,329	30,106	30,106	30,106	30,106
Total Cash Receipts	18,263,931	14,000,286	14,000,286	14,434,232	14,679,665
Non-Capital Cash Outlays					
Operating Expenses	15,585,850	9,732,416	9,732,416	9,463,974	9,713,464
Interest Expense	80,243	109,216	109,216	109,267	104,766
Principal Payments	402,481	240,000	240,000	225,032	375,052
Change in Investments	744,500	-	-	-	-
Transfer Out	-	-	-	-	-
Total Non-Capital Cash Outlays	16,813,074	10,081,632	10,081,632	9,798,273	10,193,282
Subtotal Net Change in Cash	1,450,857	3,918,654	3,918,654	4,635,959	4,486,383
Capital Cash Expenses					
Capital	2,805,627	4,318,086	4,925,281	4,419,010	3,976,133
Total Capital Cash Outlays	2,805,627	4,318,086	4,925,281	4,419,010	3,976,133
Total Net Change in Cash	(1,354,770)	(399,432)	(1,006,627)	216,949	510,250
Ending Cash and Investments	1,315,419	915,987	308,792	1,532,368	2,042,618

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 \$1.86/1,000 gallons. This rate is valid thru December 2018. 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 2018 budgeted revenues are \$2,202,022 and budgeted expenses are \$2,327,483, 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 2018. This cash analysis differs from the fund balance statement by separating cash from the net assets.

	FY 2016 Actual	FY 2017 Original	FY 2017 Revised	FY 2017 Projected	FY 2018 Budget
Beginning Cash and Investments	638,760	335,585	335,585	335,585	345,987
Cash Receipts					
Receipts from Users	1,716,856	2,218,389	2,218,389	2,209,122	2,199,522
Investment Income	80	150	150	1,200	2,500
Transfer In	-	-	-	-	-
Total Cash Receipts	1,716,936	2,218,539	2,218,539	2,210,322	2,202,022
Non-Capital Cash Outlays					
Operating Expenses	1,204,487	1,349,147	1,349,147	1,350,522	1,399,537
Transfer Out	815,624	849,398	849,398	849,398	865,130
Total Non-Capital Cash Outlays	2,020,111	2,198,545	2,198,545	2,199,920	2,264,667
Subtotal Net Change in Cash	(303,175)	19,994	19,994	10,402	(62,645)
Capital Cash Expenses					
Capital	-	-	-	-	-
Total Capital Cash Outlays	-	-	-	-	-
Total Net Change in Cash	(303,175)	19,994	19,994	10,402	(62,645)
Ending Cash and Investments	335,585	355,579	355,579	345,987	283,342

Wholesale Water Fund Summary

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Budget	2018 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$1,784,746	\$1,768,068	\$1,768,068	\$1,768,068	\$1,715,654
<i>Budgeted Revenues</i>					
Charges for Services	2,075,114	2,198,389	2,198,389	2,209,122	2,199,522
Investment Income	80	150	150	1,200	2,500
Other Revenues	-	20,000	20,000	-	-
<i>Total Revenues</i>	2,075,194	2,218,539	2,218,539	2,210,322	2,202,022
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	92,105	99,842	99,842	87,161	141,221
Contractual	1,089,323	1,205,885	1,204,685	1,219,041	1,220,374
Commodities	10,813	16,650	17,850	17,550	17,850
Other Charges	62,816	62,816	62,816	62,816	62,816
<i>Total Operating Expenditures</i>	1,255,057	1,385,193	1,385,193	1,386,568	1,442,261
<i>Other Expenditures</i>					
Interfund Charges	21,191	26,770	26,770	26,770	20,092
Transfer Out	815,624	849,398	849,398	849,398	865,130
<i>Total Other Expenditures</i>	836,815	876,168	876,168	876,168	885,222
<i>Total Expenditures</i>	2,091,872	2,261,361	2,261,361	2,262,736	2,327,483
<i>Surplus/(Deficit)</i>	(16,678)	(42,822)	(42,822)	(52,414)	(125,461)
<i>Ending Fund Balance/ Net Position</i>	\$1,768,068	\$1,725,246	\$1,725,246	\$1,715,654	\$1,590,193

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 Records division within the Administrative Services Department manages parking permit sales and parking citation collections. The 2018 expense budget is \$951,820 and estimated revenues are \$649,747.

Cash Analysis

The following cash flow displays a positive cash balance at the end of 2018. This cash analysis differs from the fund balance statement by separating cash from the net assets.

	FY 2016 Actual	FY 2017 Original	FY 2017 Revised	FY 2017 Projected	FY 2018 Budget
Beginning Cash and Investments	1,170,179	1,466,998	1,466,998	1,466,998	1,801,356
Cash Receipts					
Receipts from Users	640,282	624,499	624,499	886,684	636,117
Investment Income	625	465	465	6,820	13,630
Transfer In	-	-	-	-	-
Total Cash Receipts	640,907	624,964	624,964	893,504	649,747
Non-Capital Cash Outlays					
Operating Expenses	221,292	439,460	439,460	440,229	850,365
Change in Investments	-	-	-	-	-
Transfer Out	-	-	-	-	217,674
Total Non-Capital Cash Outlays	221,292	439,460	439,460	440,229	1,068,039
Subtotal Net Change in Cash	419,615	185,504	185,504	453,275	(418,292)
Capital Cash Expenses					
Capital	122,796	69,713	69,713	118,917	19,970
Total Capital Cash Outlays	122,796	69,713	69,713	118,917	19,970
Total Net Change in Cash	296,819	115,791	115,791	334,358	(438,262)
Ending Cash and Investments	1,466,998	1,582,789	1,582,789	1,801,356	1,363,094

Commuter Parking Fund Summary

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$3,398,359	\$3,610,691	\$3,610,691	\$3,610,691	\$3,870,148
<i>Budgeted Revenues</i>					
Charges for Services	640,382	624,499	624,499	648,175	636,117
Investment Income	625	465	465	6,820	13,630
Other Revenues	-	-	-	238,509	-
<i>Total Revenues</i>	641,007	624,964	624,964	893,504	649,747
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	58,013
Contractual	210,839	228,127	228,127	228,892	329,824
Commodities	68,827	70,741	70,741	70,741	77,561
Other Charges	74,900	74,901	74,901	74,905	81,485
Capital Outlay	68,401	69,713	69,713	118,917	19,970
<i>Total Operating Expenditures</i>	422,967	443,482	443,482	493,455	566,853
<i>Other Expenditures</i>					
Interfund Charges	5,708	140,592	140,592	140,592	167,293
Transfer Out	-	-	-	-	217,674
<i>Total Other Expenditures</i>	5,708	140,592	140,592	140,592	384,967
<i>Total Expenditures</i>	428,675	584,074	584,074	634,047	951,820
<i>Surplus/(Deficit)</i>	212,332	40,890	40,890	259,457	(302,073)
<i>Ending Fund Balance/ Net Position</i>	\$3,610,691	\$3,651,581	\$3,651,581	\$3,870,148	\$3,568,075

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 was an enterprise fund which means the revenues, expenses, transfers and financial results were accounted for through full accrual accounting. These funds were 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 were equal to total assets (including all capital assets) less total liabilities. Net Assets reflected 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 was closed at the end of 2016 in alignment with the final 2007B debt payment.

Revenues and Expenses

As the North Maine Fund was closed at the end of 2016, there was no budget in 2017 and there is no budget in 2018 for the North Maine Fund.

North Maine Water and Sewer Fund Summary

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$826,861	\$0	\$0	\$0	\$0
<i>Budgeted Revenues</i>					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Investment Income	747	-	-	-	-
Other Revenues	(2,369)	-	-	-	-
Transfers In	-	-	-	-	-
<i>Total Revenues</i>	(1,621)	-	-	-	-
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	10,496	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	6,454	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	16,950	-	-	-	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	808,289	-	-	-	-
<i>Total Other Expenditures</i>	808,289	-	-	-	-
<i>Total Expenditures</i>	825,239	-	-	-	-
<i>Surplus/(Deficit)</i>	(826,861)	-	-	-	-
<i>Ending Fund Balance/ Net Position</i>	\$0	\$0	\$0	\$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 decreased each year between 2014 and 2016 however the cost of fuel increased in 2017.

Fuel Expenditures					
Year	Total billing by Fleet Services	Fuel (Wholesale)	Percentage of total	Total gallons billed	Average price per gallon (Wholesale)
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
2017	\$1,300,337	\$292,863	22.52%	137,609.30	\$2.13

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 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$455,577	\$452,852	\$452,852	\$452,852	\$463,752
<i>Budgeted Revenues</i>					
Charges for Services	1,249,639	1,526,112	1,526,112	1,366,478	1,471,405
Investment Income	11	10	10	10	-
Other Revenues	91,647	160,000	160,000	165,900	165,000
<i>Total Revenues</i>	1,341,297	1,686,122	1,686,122	1,532,388	1,636,405
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	421,834	431,098	431,098	414,090	440,802
Contractual	379,449	423,300	453,300	423,300	428,300
Commodities	504,940	789,636	759,636	641,907	677,065
Other Charges	1,348	5,755	5,755	5,755	6,825
Capital Outlay	-	-	-	103	-
<i>Total Operating Expenditures</i>	1,307,571	1,649,789	1,649,789	1,485,155	1,552,992
<i>Other Expenditures</i>					
Interfund Charges	36,451	36,333	36,333	36,333	78,423
<i>Total Other Expenditures</i>	36,451	36,333	36,333	36,333	78,423
<i>Total Expenditures</i>	1,344,022	1,686,122	1,686,122	1,521,488	1,631,415
<i>Surplus/(Deficit)</i>	(2,725)	-	-	10,900	4,990
<i>Ending Fund Balance/ Net Position</i>	\$452,852	\$452,852	\$452,852	\$463,752	\$468,742

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 2018 Budget appropriates \$1,506,545 for the replacement of assets, including IT electronic equipment and work station components, four police squad cars, a police interceptor utility SUV, five public works trucks, and a skid steer.

Fund Balance

CERF is to maintain a fund balance target of 37% 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%.

During 2017, a review of the current CERF policy was performed and it was concluded that a lower accumulated reserve of 37% is suitable to maintain an adequate fund balance. The 2018 Budget calculated Charges for Services to the operating departments using 37% of accumulated reserves as the fund balance target.

Capital Equipment Replacement Fund Summary

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$4,444,248	\$4,988,118	\$4,988,118	\$4,988,118	\$5,082,091
<i>Budgeted Revenues</i>					
Charges for Services	2,139,664	2,096,256	2,096,256	2,096,256	2,176,436
Investment Income	29,627	20,000	20,000	47,000	56,400
Other Revenues	102,961	80,100	80,100	95,215	71,400
<i>Total Revenues</i>	2,272,252	2,196,356	2,196,356	2,238,471	2,304,236
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Commodities	171,523	228,425	228,425	228,425	242,953
Capital Outlay	1,556,859	1,469,053	1,469,053	1,916,073	1,263,592
<i>Total Operating Expenditures</i>	1,728,382	1,697,478	1,697,478	2,144,498	1,506,545
<i>Total Expenditures</i>	1,728,382	1,697,478	1,697,478	2,144,498	1,506,545
<i>Surplus/(Deficit)</i>	543,870	498,878	498,878	93,973	797,691
<i>Ending Fund Balance/ Net Position</i>	\$4,988,118	\$5,486,996	\$5,486,996	\$5,082,091	\$5,879,782

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. In 2018, employee contributions for PW Union staff changed in accordance with their collective bargaining agreement. Non-Union and Sworn employee contributions were aligned with Non-Union and Non-Sworn staff contributions.

	Non Union and Non-Sworn	Non Union and Sworn	Dispatch Union	Fire Union	Police Union	PW Union
<i>2018 Health Insurance Employee Contributions</i>						
HMO Blue Advantage	12%	12%	16%	12%	16%	16%
HMO Illinois	14%	14%	16%	14%	16%	16%
PPO	18%	18%	19%	18%	20%	20%
<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%

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 2018 budgeted adjustment is a debit to expense in the amount of \$48,441. The 2018 health insurance premiums are \$5,692,618, which is 70% of the budgeted expenditures. The 2018 premiums are budgeted to increase over the 2017 projection by 4%, 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

In 2017, annual Charges for Services were calculated by department 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 2018 budget appropriates \$1,021,673 to be spent on capital facility improvements. This budget includes a replacement of exterior doors at the Downtown and North Glen Metra stations, a restroom renovation at the Downtown Metra station, exterior repairs and bench replacement at the North Glen Metra station, plumbing and exterior repairs to the Municipal Center, replacement of the overhead garage door at Public Works, supplemental air conditioning in bunkrooms at Fire Station 13 & 14, and Fire Station 8 repairs that were not completed in 2017.

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 2018 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 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$1,903,943	\$1,508,927	\$1,508,927	\$1,508,927	\$1,525,617
<i>Budgeted Revenues</i>					
Charges for Services	119,588	1,209,586	1,209,586	1,209,586	994,699
Investment Income	3,574	10,000	10,000	6,000	9,000
Other Revenues	4,701	-	-	-	-
Transfers In	146,020	-	-	-	195,674
<i>Total Revenues</i>	273,883	1,219,586	1,219,586	1,215,586	1,199,373
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	11,170
Contractual	84,790	95,969	95,969	124,896	110,293
Capital Outlay	584,109	1,620,707	1,620,707	1,074,000	900,210
<i>Total Operating Expenditures</i>	668,899	1,716,676	1,716,676	1,198,896	1,021,673
<i>Total Expenditures</i>	668,899	1,716,676	1,716,676	1,198,896	1,021,673
<i>Surplus/(Deficit)</i>	(395,016)	(497,090)	(497,090)	16,690	177,700
<i>Ending Fund Balance/ Net Position</i>	\$1,508,927	\$1,011,837	\$1,011,837	\$1,525,617	\$1,703,317

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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
 - Joint Emergency Telephone Systems Board 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 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$68,756,534	\$72,005,464	\$72,005,464	\$72,005,464	\$79,205,582
<i>Budgeted Revenues</i>					
Charges for Services	2,497,041	2,456,386	2,456,386	2,458,470	2,448,164
Investment Income	4,009,384	4,200,000	4,200,000	8,301,707	4,850,000
Other Revenues	812,961	846,858	846,858	699,889	738,383
Total Revenues	7,319,386	7,503,244	7,503,244	11,460,066	8,036,547
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	3,948,282	4,098,725	4,098,725	4,115,558	4,280,156
Contractual	122,174	138,707	138,707	144,390	158,829
<i>Total Operating Expenditures</i>	4,070,456	4,237,432	4,237,432	4,259,948	4,438,985
Total Expenditures	4,070,456	4,237,432	4,237,432	4,259,948	4,438,985
<i>Surplus/(Deficit)</i>	3,248,930	3,265,812	3,265,812	7,200,118	3,597,562
<i>Ending Fund Balance/ Net Position</i>					
	72,005,464	75,271,276	75,271,276	79,205,582	82,803,144

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 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$71,792,553	\$75,661,953	\$75,661,953	\$75,661,953	\$83,898,696
<i>Budgeted Revenues</i>					
Charges for Services	4,016,250	3,798,546	3,798,546	3,789,571	4,011,045
Investment Income	4,900,509	3,900,000	3,900,000	9,865,827	5,300,000
Other Revenues	782,515	816,694	816,694	739,603	780,282
Total Revenues	9,699,274	8,515,240	8,515,240	14,395,001	10,091,327
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	5,627,277	5,780,396	5,780,396	5,930,624	6,141,907
Contractual	202,597	242,534	242,534	227,634	250,398
Total Operating Expenditures	5,829,874	6,022,930	6,022,930	6,158,258	6,392,305
Total Expenditures	5,829,874	6,022,930	6,022,930	6,158,258	6,392,305
Surplus/(Deficit)	3,869,400	2,492,310	2,492,310	8,236,743	3,699,022
Ending Fund Balance/ Net Position	\$75,661,953	\$78,154,263	\$78,154,263	\$83,898,696	\$87,597,718

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 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$1,207,985	\$1,217,744	\$1,217,744	\$1,217,744	\$1,227,144
<i>Budgeted Revenues</i>					
Investment Income	9,759	1,000	1,000	10,400	11,200
Total Revenues	9,759	1,000	1,000	10,400	11,200
<i>Budgeted Expenditures</i>					
<i>Other Expenditures</i>					
Transfer Out	-	1,000	1,000	1,000	-
Total Other Expenditures	-	1,000	1,000	1,000	-
Total Expenditures	-	1,000	1,000	1,000	-
Surplus/(Deficit)	9,759	-	-	9,400	11,200
Ending Fund Balance/ Net Position	\$1,217,744	\$1,217,744	\$1,217,744	\$1,227,144	\$1,238,344

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 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$407,130	\$409,657	\$409,657	\$409,657	\$403,954
<i>Budgeted Revenues</i>					
Taxes	280,223	359,697	359,697	364,332	329,485
Investment Income	2,577	1,000	1,000	2,012	1,000
Other Revenues	274,470	-	-	-	-
<i>Total Revenues</i>	557,270	360,697	360,697	366,344	330,485
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Other Charges	311,698	265,431	265,431	265,430	239,341
<i>Total Operating Expenditures</i>	311,698	265,431	265,431	265,430	239,341
<i>Other Expenditures</i>					
Transfer Out	243,045	103,644	103,644	106,617	103,644
<i>Total Other Expenditures</i>	243,045	103,644	103,644	106,617	103,644
<i>Total Expenditures</i>	554,743	369,075	369,075	372,047	342,985
<i>Surplus/(Deficit)</i>	2,527	(8,378)	(8,378)	(5,703)	(12,500)
<i>Ending Fund Balance/ Net Position</i>	\$409,657	\$401,279	\$401,279	\$403,954	\$391,454

Joint Emergency Telephone Systems Board Fund

The Joint Emergency Telephone Systems Board (JETSBS) fund was established in 2017 to comply with the 9-1-1 Consolidation Legislation (P.A. 99-0006). Major points of the legislation included the requirement for any 9-1-1 center serving less than a population of 25,000 consolidate by July 1, 2017; the creation a uniform statewide 9-1-1 surcharge and centralized collection and distribution of 9-1-1 surcharges under the Illinois State Police (ISP); and the requirement that any emergency telephone systems board (ETSB) without a public safety answering point (PSAP) in its jurisdiction be consolidated through an intergovernmental agreement with an existing ETSB to create a joint ETSB. The JETSBS Board is comprised of one member per municipality.

The JETSBS fund is used to account for 9-1-1 surcharge fees received monthly from the ISP for each member municipality. Municipalities submit 9-1-1 eligible expenditures (per the legislation) to the JETSBS Board to request disbursement of its respective surcharge revenues. The funds received and disbursed from this fund are revenues and expenditures of the member agencies and are not included in the Village's budget.

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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 \$4,719,330 in expenditures for 2018 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 \$3,696,113 in expenditures for 2018.

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 2018 Budget includes expenditures of \$60,000 for contractual services related to the sale of the Bess Hardware site.

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 is expected to generate approximately \$865,200 for the resurfacing of village roadways in 2018.

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 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance</i>	\$291,965	\$487,743	\$487,743	\$487,743	(\$1,118,998)
<i>Budgeted Revenues</i>					
Intergovernmental	1,131,267	412,665	412,665	412,665	383,960
Investment Income	3,725	3,250	3,250	410	2,100
Other Revenues	2,364,978	250,000	250,000	250,000	-
Transfers In	6,622,221	8,149,998	8,149,998	8,399,998	5,790,130
<i>Total Revenues</i>	10,122,191	8,815,913	8,815,913	9,063,073	6,176,190
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	173,915	-	-	-	-
Other Charges	26,838	24,371	24,371	24,371	24,371
Capital Outlay	68,138	-	-	-	-
<i>Total Operating Expenditures</i>	268,891	24,371	24,371	24,371	24,371
<i>Other Expenditures</i>					
Capital Projects	7,231,690	9,166,213	10,929,844	10,645,443	4,694,959
Transfer Out	2,425,832	-	-	-	-
<i>Total Other Expenditures</i>	9,657,522	9,166,213	10,929,844	10,645,443	4,694,959
<i>Total Expenditures</i>	9,926,413	9,190,584	10,954,215	10,669,814	4,719,330
<i>Surplus/(Deficit)</i>	195,778	(374,671)	(2,138,302)	(1,606,741)	1,456,860
<i>Ending Fund Balance</i>	\$487,743	\$113,072	(\$1,650,559)	(\$1,118,998)	\$337,862

Glen Capital Projects Fund Summary

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance</i>	\$5,675,390	\$1,417,487	\$1,417,487	\$1,417,487	\$473,493
<i>Budgeted Revenues</i>					
Intergovernmental	51,215	-	-	33,240	-
Investment Income	5,325	760	760	11,625	4,800
Transfers In	3,050	2,894	2,894	2,894	3,696,113
<i>Total Revenues</i>	59,590	3,654	3,654	47,759	3,700,913
<i>Budgeted Expenditures</i>					
<i>Other Expenditures</i>					
Capital Projects	4,317,493	273,006	273,006	991,753	3,696,113
<i>Total Other Expenditures</i>	4,317,493	273,006	273,006	991,753	3,696,113
<i>Total Expenditures</i>	4,317,493	273,006	273,006	991,753	3,696,113
<i>Surplus/(Deficit)</i>	(4,257,903)	(269,352)	(269,352)	(943,994)	4,800
<i>Ending Fund Balance</i>	\$1,417,487	\$1,148,135	\$1,148,135	\$473,493	\$478,293

Permanent Fund Summary

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance</i>	\$27,869,210	\$29,078,694	\$29,078,694	\$29,078,694	\$28,735,094
<i>Budgeted Revenues</i>					
Charges for Services	-	156,000	156,000	156,000	156,000
Investment Income	159,326	39,036	39,036	66,110	87,742
Other Revenues	2,225,832	2,620,000	2,620,000	2,461,000	1,500,000
<i>Total Revenues</i>	2,385,158	2,815,036	2,815,036	2,683,110	1,743,742
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	59,196	95,000	95,000	79,302	60,000
Other Charges	8,781	-	-	-	-
<i>Total Operating Expenditures</i>	67,977	95,000	95,000	79,302	60,000
<i>Other Expenditures</i>					
Transfer Out	1,107,697	2,686,850	2,949,350	2,947,408	-
<i>Total Other Expenditures</i>	1,107,697	2,686,850	2,949,350	2,947,408	-
<i>Total Expenditures</i>	1,175,674	2,781,850	3,044,350	3,026,710	60,000
<i>Surplus/(Deficit)</i>	1,209,484	33,186	(229,314)	(343,600)	1,683,742
<i>Ending Fund Balance</i>	\$29,078,694	\$29,111,880	\$28,849,380	\$28,735,094	\$30,418,836

Motor Fuel Tax Fund Summary

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance</i>	<i>\$1,193,345</i>	<i>\$1,451,108</i>	<i>\$1,451,108</i>	<i>\$1,451,108</i>	<i>\$1,381,397</i>
<i>Budgeted Revenues</i>					
Intergovernmental	1,607,065	1,940,000	1,940,000	1,957,258	1,965,200
Investment Income	6,715	5,000	5,000	17,000	20,000
<i>Total Revenues</i>	<i>1,613,780</i>	<i>1,945,000</i>	<i>1,945,000</i>	<i>1,974,258</i>	<i>1,985,200</i>
<i>Budgeted Expenditures</i>					
<i>Other Expenditures</i>					
Capital Projects	1,356,017	1,940,000	1,940,000	2,043,969	2,115,200
<i>Total Other Expenditures</i>	<i>1,356,017</i>	<i>1,940,000</i>	<i>1,940,000</i>	<i>2,043,969</i>	<i>2,115,200</i>
<i>Total Expenditures</i>	<i>1,356,017</i>	<i>1,940,000</i>	<i>1,940,000</i>	<i>2,043,969</i>	<i>2,115,200</i>
<i>Surplus/(Deficit)</i>	<i>257,763</i>	<i>5,000</i>	<i>5,000</i>	<i>(69,711)</i>	<i>(130,000)</i>
<i>Ending Fund Balance</i>	<i>\$1,451,108</i>	<i>\$1,456,108</i>	<i>\$1,456,108</i>	<i>\$1,381,397</i>	<i>\$1,251,397</i>

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 2018 budgeted expenditures are \$2,207,682.

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance</i>	\$319,316	\$357,620	\$357,620	\$357,620	\$339,725
<i>Budgeted Revenues</i>					
Investment Income	5,721	2,605	2,605	8,605	11,405
Transfers In	2,238,583	2,187,882	2,187,882	2,162,882	2,206,182
<i>Total Revenues</i>	2,244,304	2,190,487	2,190,487	2,171,487	2,217,587
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Other Charges	2,194,083	2,189,382	2,189,382	2,189,382	2,207,682
<i>Total Operating Expenditures</i>	2,194,083	2,189,382	2,189,382	2,189,382	2,207,682
<i>Other Expenditures</i>					
Transfer Out	11,917	-	-	-	-
<i>Total Other Expenditures</i>	11,917	-	-	-	-
<i>Total Expenditures</i>	2,206,000	2,189,382	2,189,382	2,189,382	2,207,682
<i>Surplus/(Deficit)</i>	38,304	1,105	1,105	(17,895)	9,905
<i>Ending Fund Balance</i>	\$357,620	\$358,725	\$358,725	\$339,725	\$349,630

VILLAGE OF GLENVIEW



BUDGETS BY DEPARTMENT

Department Summary

The Village of Glenview's 2018 Budget represents a compilation of all departments working together to present a structurally balanced budget. The Village has eight departments and a budget spanning 23 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 three pages provide a synopsis of the relationship between departments and funds, 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/Fund Relationship

The following matrix shows the relationship between each Village Department and its associated funds (excluding the Library).

		Departments						
		Village Manager's Office	Administrative Services	Public Works	Police	Fire	Community Development	
Funds								
<i>General</i>	Corporate Fund*	√	√	√	√	√	√	
<i>Special Revenue</i>	Police Special Fund				√			
	Foreign Fire Fund					√		
	Special Tax Allocation Fund (TIF)*	√						
	Waukegan/Golf TIF Fund	√						
<i>Enterprise</i>	Glenview Water Fund*			√				
	Glenview Sanitary Sewer Fund*			√				
	Wholesale Water Fund			√				
	Commuter Parking Fund	√						
<i>Internal Service</i>	Municipal Equipment Repair Fund			√				
	Capital Equipment Replacement Fund		√					
	Insurance and Risk Fund	√						
	Facility Repair and Replacement Fund			√				
<i>Trust & Agency</i>	Police Pension Fund				√			
	Firefighters' Pension Fund					√		
	Escrow Deposit Fund	√						
	Special Service Area Bond Fund	√						
	Joint Emergency Telephone Systems Board Fund	√						
<i>Capital Projects</i>	Capital Projects Fund						√	
	Glen Capital Projects Fund						√	
	Permanent Fund*						√	
	Motor Fuel Tax Fund						√	
<i>Debt</i>	Corporate Purpose Bonds Fund	√						

* Major Fund

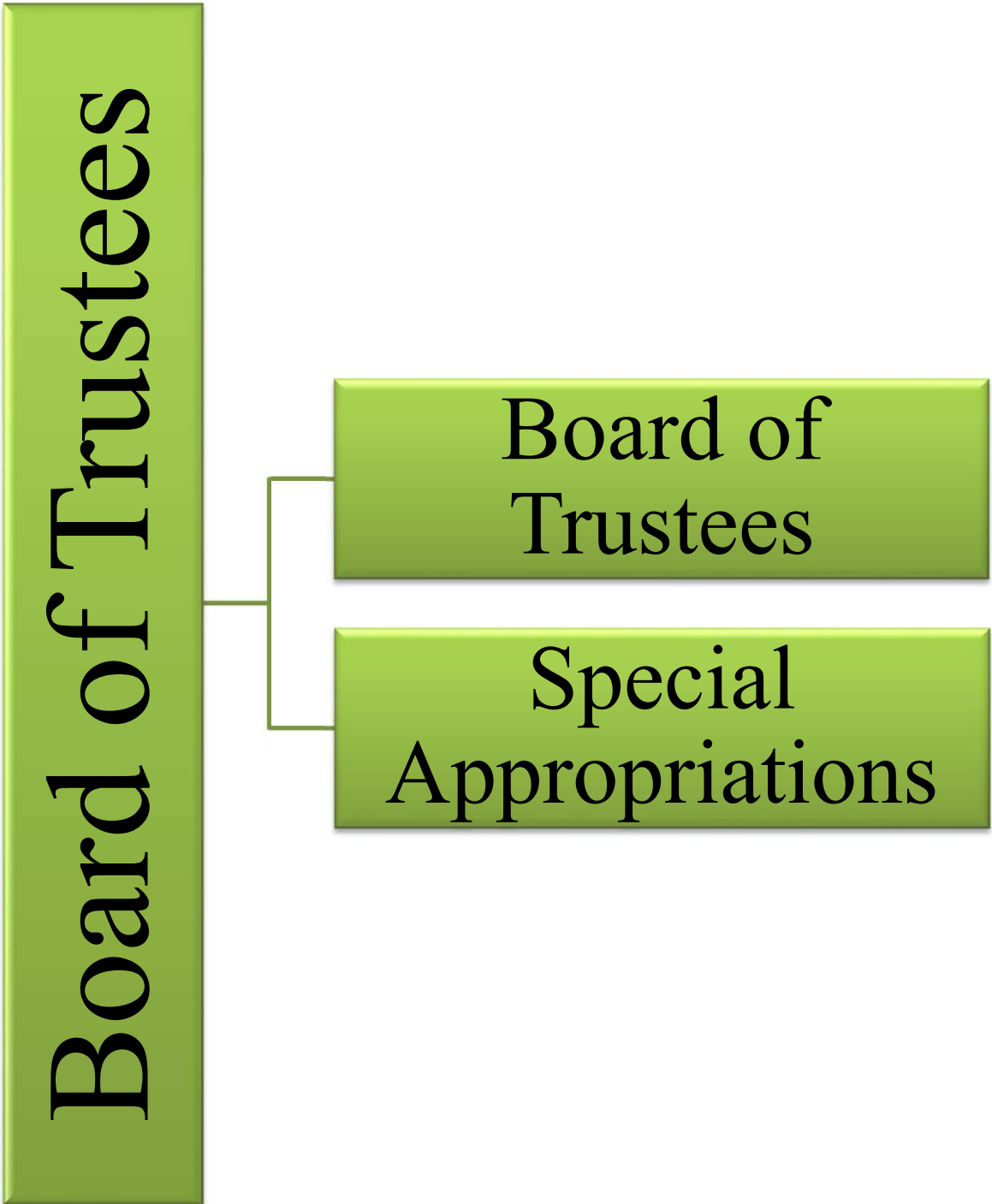
Department Summary

All Funds and Departments

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	46,893,914	48,133,266	48,147,197	47,355,670	49,353,350
Contractual	49,928,132	51,395,646	51,579,529	51,007,080	51,556,417
Commodities	5,506,418	4,152,708	4,149,968	4,231,772	3,970,342
Other Charges	17,796,274	18,965,291	18,963,681	18,864,362	19,177,521
Capital Outlay	2,733,278	4,302,186	4,302,186	4,192,019	2,628,178
Total Operating Expenditures	122,858,017	126,949,097	127,142,562	125,650,904	126,685,808
<i>Other Expenditures</i>					
Interfund Charges	5,362,346	6,560,624	6,560,624	6,405,991	6,346,435
Capital Projects	15,528,080	17,199,756	19,803,867	19,741,616	15,796,645
Depreciation	1,847,440	1,810,956	1,810,956	1,822,797	1,847,440
Transfer Out	13,203,827	11,541,489	11,803,989	11,780,020	9,189,951
Total Other Expenditures	35,941,693	37,112,825	39,979,436	39,750,424	33,180,471
Total Expenditures	158,799,710	164,061,922	167,121,998	165,401,328	159,866,279
Funding Sources					
Corporate Fund	66,526,676	69,547,412	69,740,877	68,792,683	69,396,622
Police Special Fund	34	32,137	32,137	-	10,000
Foreign Fire Fund	94,105	110,000	110,000	110,000	110,000
Waukegan/Golf TIF Fund	129,671	839,935	839,935	928,842	936,005
Special Tax Allocation Fund	30,169,608	31,734,632	31,734,632	31,293,331	31,550,243
Glenview Water Fund	16,226,859	15,677,206	16,284,401	15,494,771	15,471,546
Glenview Sanitary Fund	2,255,563	2,976,523	3,209,808	3,080,575	2,818,729
Wholesale Water Fund	2,091,871	2,261,361	2,261,361	2,262,736	2,327,483
Commuter Parking Fund	428,675	584,074	584,074	634,047	951,820
North Maine Water & Sewer Fund	825,239	-	-	-	-
Municipal Equipment Replacement Fund	1,344,023	1,686,122	1,686,122	1,521,488	1,631,415
Capital Equipment Replacement Fund	1,728,381	1,697,478	1,697,478	2,144,498	1,506,545
Insurance and Risk Fund	7,855,810	8,193,107	8,193,107	8,226,580	8,161,598
Facility Repair and Replacement Fund	659,483	1,716,676	1,716,676	1,198,896	1,021,673
Police Pension Fund	4,070,456	4,237,432	4,237,432	4,259,948	4,438,985
Firefighters' Pension Fund	5,829,874	6,022,930	6,022,930	6,158,258	6,392,305
Escrow Deposit Fund	-	1,000	1,000	1,000	-
Special Service Area Bond Fund	554,744	369,075	369,075	372,047	342,985
Capital Projects Fund	8,953,455	9,190,584	10,954,215	10,669,814	4,719,330
Glen Capital Projects Fund	4,317,493	273,006	273,006	991,753	3,696,113
Village Permanent Fund	1,175,674	2,781,850	3,044,350	3,026,710	60,000
Motor Fuel Tax Fund	1,356,017	1,940,000	1,940,000	2,043,969	2,115,200
Corporate Purpose Bonds Fund	2,206,000	2,189,382	2,189,382	2,189,382	2,207,682
Total Funds Sources	158,799,710	164,061,922	167,121,998	165,401,328	159,866,279

Department Summary Continued

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Expenditures By Department</i>					
Board of Trustees	389,463	441,595	453,819	450,909	443,646
General Government	42,293,298	47,254,515	47,020,836	46,472,364	44,855,966
Village Manager's Office	16,616,606	18,303,402	18,633,399	18,362,438	17,932,730
Administrative Services	7,788,848	8,134,949	8,196,695	8,306,856	7,755,082
Public Works	27,077,463	26,129,515	26,180,028	25,322,028	25,177,890
Police	17,471,728	17,631,139	17,746,002	17,719,082	18,055,284
Fire	22,029,721	22,269,578	22,288,917	22,338,666	23,083,736
Community Development	25,132,582	23,897,229	26,602,302	26,428,985	22,561,945
<i>Total Expenditures</i>	158,799,710	164,061,922	167,121,998	165,401,328	159,866,279
<i>Full Time Positions by Department</i>					
Board of Trustees	-	-	-	-	-
General Government	-	-	-	-	-
Village Manager's Office	45.00	52.00	53.00	54.00	54.00
Administrative Services	14.63	14.63	14.63	14.63	12.62
Public Works	48.38	48.38	48.38	48.38	47.38
Police	75.00	75.00	75.00	75.00	75.00
Fire	81.00	81.00	81.00	81.00	81.00
Community Development	17.00	17.00	17.00	16.00	16.00
<i>Total Full Time Positions</i>	281.00	288.00	289.00	289.00	286.00
<i>Part Time Positions by Department</i>					
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	5.00	5.00
Administrative Services	2.55	2.55	2.55	2.10	3.20
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
<i>Total Part Time Positions</i>	13.10	13.10	13.10	11.90	13.00
<i>Total Full Time Equivalents</i>	294.10	301.10	302.10	300.90	299.00



Village Board of Trustees Department Summary

Board of Trustees and Special Appropriations

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	49,562	66,762	66,762	67,621	75,461
Contractual	339,522	356,483	356,408	352,639	365,835
Commodities	379	18,350	30,649	30,649	2,350
Other Charges	-	-	-	-	-
Total Operating Expenditures	389,463	441,595	453,819	450,909	443,646
Total Expenditures	389,463	441,595	453,819	450,909	443,646
Funding Sources					
Corporate Fund	389,463	441,595	453,819	450,909	443,646
Total Funds Sources	389,463	441,595	453,819	450,909	443,646
<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 council-manager form of municipal government that includes a Board of Trustees (Village President and six Trustees all of which are elected at large) that acts as the corporate authority, and a Village Manager who acts as the Chief Administrative Officer and is appointed by the Village President with the concurrence of the Village Board. 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 advice and 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.

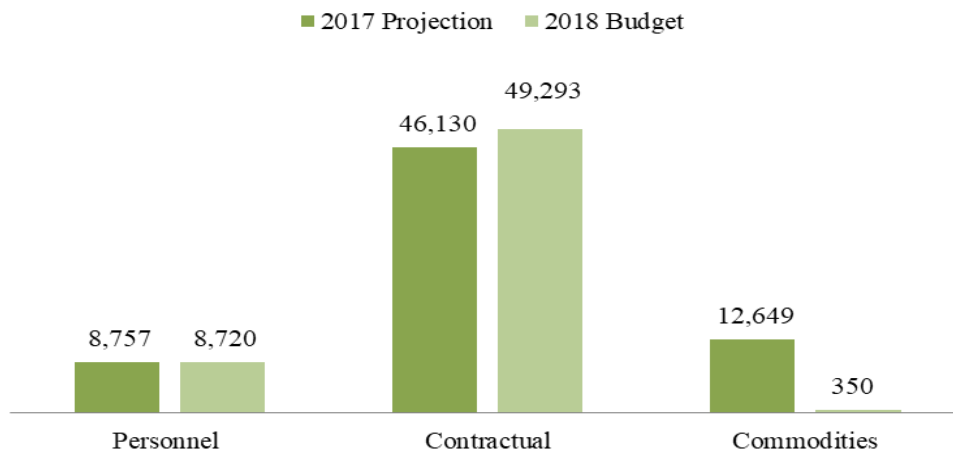
The Board of Trustees is responsible for ensuring the Village, as an organization, has effective and responsive leadership to meet community and organizational needs. The Board also establishes local laws and policies to provide for efficient operations of the municipal government. Accomplishments, initiatives,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

2017 Accomplishments

- Continued focus on strong budget and financial management for overall fiscal health and the development of a balanced 2017 budget within fund balance policies
- Authorized reconstruction of the Downtown streetscape.
- 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 restaurant 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
- Hired a new Village Manager

Expenditure Analysis

- There are no significant changes between the 2017 Projections and 2018 Budget
- Contractual expenditures include a membership to the Northwest Municipal Conference, Illinois Municipal League, and funding for the Recording Secretary



Board of Trustees

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	8,767	8,720	8,720	8,757	8,720
Contractual	40,592	48,000	47,925	46,130	49,293
Commodities	379	350	12,649	12,649	350
Other Charges	-	-	-	-	-
<i>Total Operating Expenditures</i>	49,739	57,070	69,294	67,536	58,363
<i>Total Expenditures</i>	49,739	57,070	69,294	67,536	58,363
<i>Funding Sources</i>					
Corporate Fund	49,739	57,070	69,294	67,536	58,363
<i>Total Funds Sources</i>	49,739	57,070	69,294	67,536	58,363
<i>Personnel Budget by Position</i>					
<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

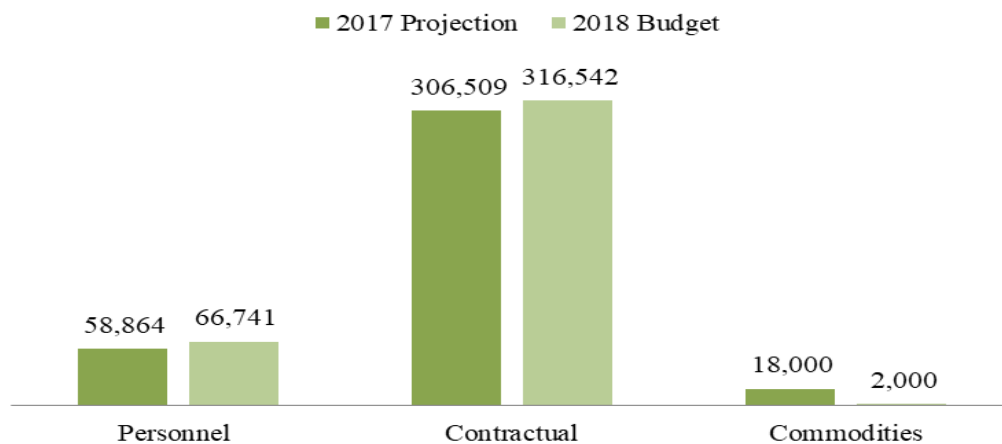
On an annual basis, the Village Board considers funding for special projects or services provided by outside agencies that are valued by the Glenview community. Two of these programs have been funded for over twenty-five years (Youth Services of Glenview Northbrook and the North Shore Senior Services) while others are often temporary or limited in nature, 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 Summer Fest, and the 4th of July Parade and Twilight Show as well as various supplies needed for these events. For the 2018 budget, four organizations made a request to the Village Board for funding: Youth Services of Glenview and Northbrook; the 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 site Monday – Friday but limited to certain hours each day. The Senior Services Coordinator assists seniors in locating the services they need as well as running the loan closet and various assistance funds.

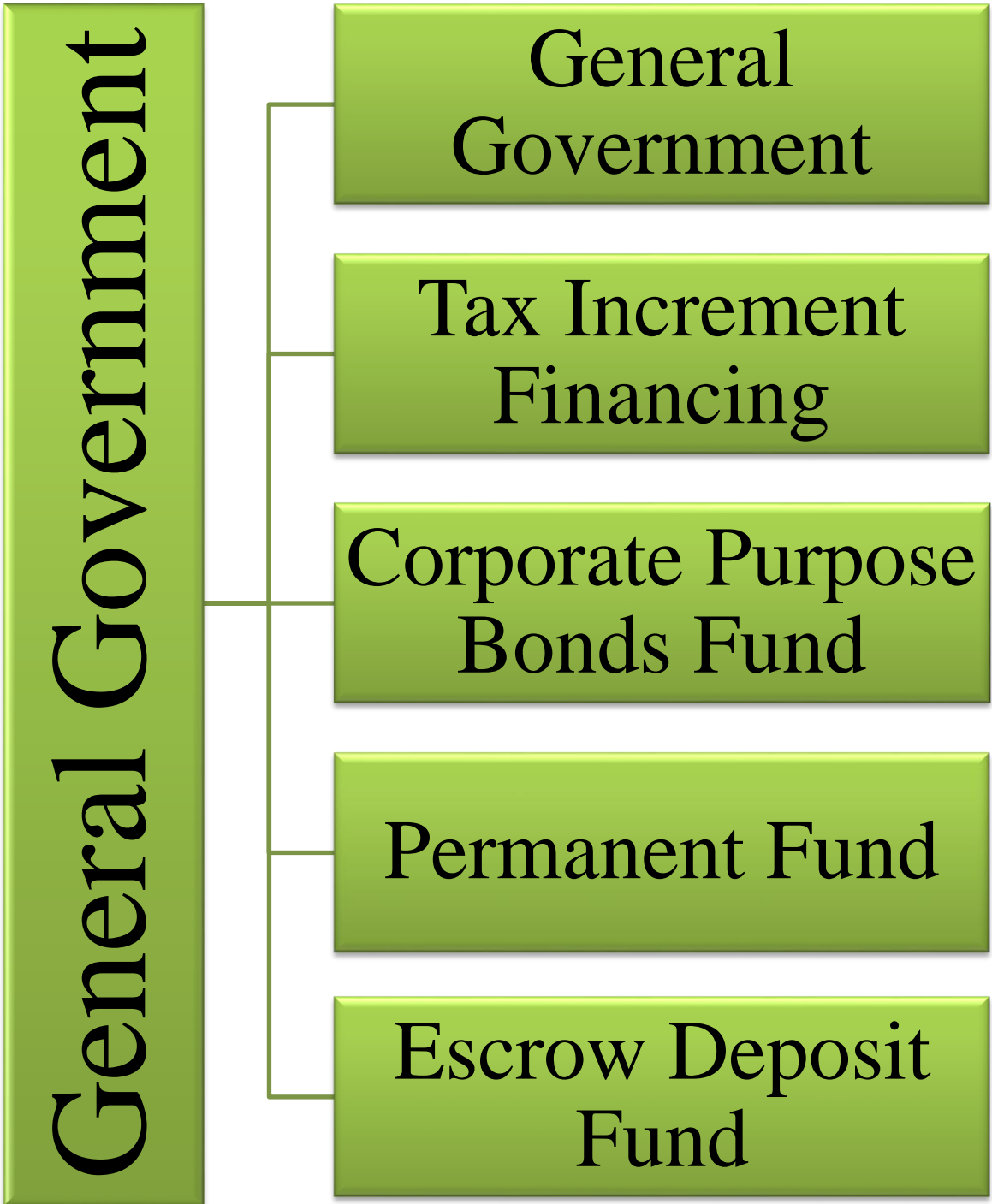
Expenditure Analysis

- The Youth Services appropriation for 2018 remains at the 2017 level of \$130,000
- The Senior Services appropriation includes funding for a Senior Services Coordinator, Angel Fund and housing grants. The 2017 appropriation was \$144,483 and the 2018 appropriation is \$147,292
- The 2018 budget also includes a special appropriation of \$30,000 for funding mental and/or behavioral health services based on an application process; these funds have been divided with Family Service Center receiving \$18,000 and Josselyn Center receiving \$12,000
- Personnel expenditures include funding for Police, Fire and Public Works overtime to provide assistance at special events, including the 4th of July festivities and the Summer Fest



Special Appropriations

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	40,795	58,042	58,042	58,864	66,741
Contractual	298,930	308,483	308,483	306,509	316,542
Commodities	-	18,000	18,000	18,000	2,000
<i>Total Operating Expenditures</i>	339,725	384,525	384,525	383,373	385,283
<i>Total Expenditures</i>	339,725	384,525	384,525	383,373	385,283
<i>Funding Sources</i>					
Corporate Fund	339,725	384,525	384,525	383,373	385,283
<i>Total Funds Sources</i>	339,725	384,525	384,525	383,373	385,283



General Government Department Summary

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

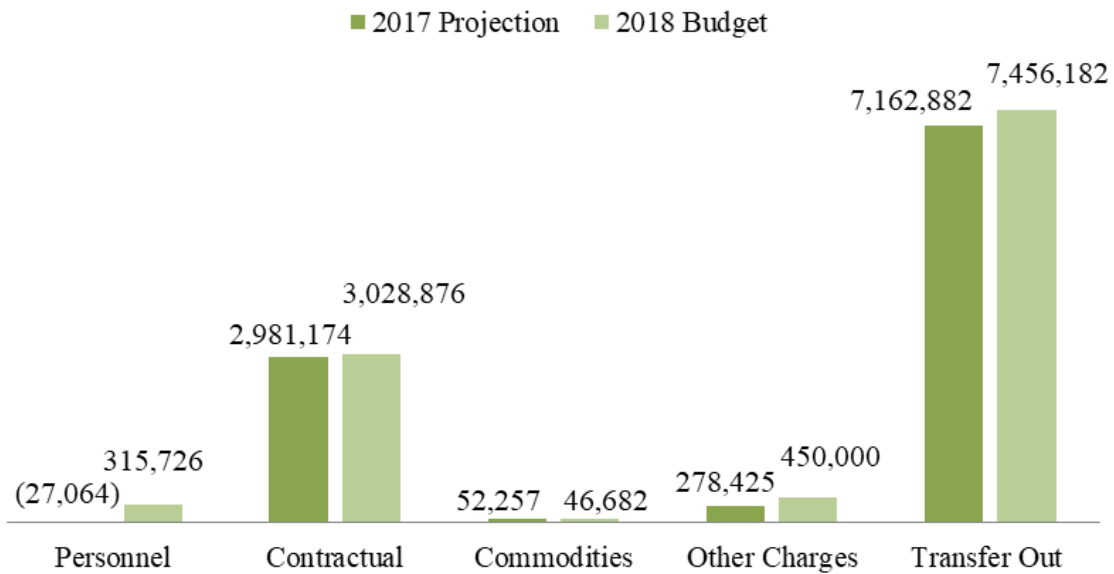
	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	333,800	40,377	(27,064)	315,726
Contractual	23,441,737	25,335,097	25,312,161	24,853,171	25,193,963
Commodities	51,963	55,257	55,257	52,257	46,682
Other Charges	10,265,262	11,342,444	11,162,624	11,179,650	11,340,626
Capital Outlay	(25,219)	-	-	-	-
<i>Total Operating Expenditures</i>	33,733,743	37,066,598	36,570,419	36,058,014	36,896,997
<i>Other Expenditures</i>					
Interfund Charges	53,916	3,387	3,387	3,043	205,466
Transfer Out	8,493,722	10,184,530	10,447,030	10,420,088	7,753,503
<i>Total Other Expenditures</i>	8,547,638	10,187,917	10,450,417	10,423,131	7,958,969
<i>Total Expenditures</i>	42,281,381	47,254,515	47,020,836	46,481,145	44,855,966
<i>Funding Sources</i>					
Corporate Fund	10,008,664	11,162,711	10,666,532	10,450,717	11,502,932
Waukegan/Golf TIF	117,931	827,930	827,930	916,825	923,800
Special Tax Allocation Fund	28,785,029	30,291,642	30,291,642	29,887,730	30,161,552
Escrow Deposit Fund	-	1,000	1,000	1,000	-
Village Permanent Fund	1,175,674	2,781,850	3,044,350	3,035,491	60,000
Debt Service Fund	2,194,083	2,189,382	2,189,382	2,189,382	2,207,682
<i>Total Funds Sources</i>	42,281,381	47,254,515	47,020,836	46,481,145	44,855,966

General Government

The purpose of General Government is to account for expenses that do not formally fall under a traditional operating department. These expenses include general personnel programs, economic incentives, budget contingency, and interfund transfers. The department also accounts for commodities used by staff located in Village Hall, such as office supplies and postage.

Expenditure Analysis (Corporate Fund Only)

- There are no significant changes between the 2017 Projection and the 2018 Budget
- Contractual expenditures include funding for economic development agreements and other professional services



General Government - Corporate Fund

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	-	333,800	40,377	(27,064)	315,726
Contractual	2,892,284	3,133,135	3,110,199	2,981,174	3,028,876
Commodities	51,963	55,257	55,257	52,257	46,682
Other Charges	(45,549)	449,250	269,430	278,425	450,000
<i>Total Operating Expenditures</i>	2,898,698	3,971,442	3,475,263	3,284,792	3,841,284
<i>Other Expenditures</i>					
Interfund Charges	1,229	3,387	3,387	3,043	205,466
Transfer Out	7,108,737	7,187,882	7,187,882	7,162,882	7,456,182
<i>Total Other Expenditures</i>	7,109,966	7,191,269	7,191,269	7,165,925	7,661,648
<i>Total Expenditures</i>	10,008,664	11,162,711	10,666,532	10,450,717	11,502,932
<i>Funding Sources</i>					
Corporate Fund	10,008,664	11,162,711	10,666,532	10,450,717	11,502,932
<i>Total Funds Sources</i>	10,008,664	11,162,711	10,666,532	10,450,717	11,502,932

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 first Glen TIF property tax collection year was 2000, and the projected Glen TIF sunset date is December 31, 2022. The Waukegan/Golf TIF was established in 2013 to fund infrastructure improvements required for redevelopment of the former Avon site located at the northeast corner of Waukegan and Golf roads. The first Waukegan/Golf TIF property tax collection year was 2016, and the projected Waukegan/Golf TIF sunset date is December 31, 2023.

The Glen TIF

The Special Tax Allocation Fund accounts for the revenues and expenditures of The Glen TIF. Contractual expenses include the distribution of \$21,169,782 in 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 include nearly \$8 million in debt principal, interest expense, and other 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 TIF

As part of the redevelopment plan approved with this TIF, the Village Board agreed to provide a \$3,500,000 incentive to the development to construct off-site infrastructure improvements on Waukegan Road and at the intersection of Waukegan/Golf that were needed to address current and projected traffic. The main expenses are per capita tuition charges paid to School Districts 34 and 219 and debt service.

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	20,490,258	22,106,962	22,106,962	21,792,695	22,105,087
Other Charges	8,107,947	8,703,812	8,703,812	8,703,062	8,682,944
Capital Outlay	(25,219)	-	-	-	-
<i>Total Operating Expenditures</i>	28,572,986	30,810,774	30,810,774	30,495,757	30,788,031
<i>Other Expenditures</i>					
Interfund Charges	52,687	-	-	-	-
Transfer Out	277,288	308,798	308,798	308,798	297,321
<i>Total Other Expenditures</i>	329,975	308,798	308,798	308,798	297,321
<i>Total Expenditures</i>	28,902,961	31,119,572	31,119,572	30,804,555	31,085,352
<i>Funding Sources</i>					
Waukegan/Golf TIF Fund	117,931	827,930	827,930	916,825	923,800
Special Tax Allocation Fund	28,785,029	30,291,642	30,291,642	29,887,730	30,161,552
<i>Total Funds Sources</i>	28,902,961	31,119,572	31,119,572	30,804,555	31,085,352

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 \$2,207,682 in 2018.

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Other Charges	2,194,083	2,189,382	2,189,382	2,189,382	2,207,682
<i>Total Operating Expenditures</i>	2,194,083	2,189,382	2,189,382	2,189,382	2,207,682
<i>Other Expenditures</i>					
Transfer Out	11,917	-	-	-	-
<i>Total Other Expenditures</i>	11,917	-	-	-	-
<i>Total Expenditures</i>	2,206,000	2,189,382	2,189,382	2,189,382	2,207,682
<i>Funding Sources</i>					
Debt Service Fund	2,206,000	2,189,382	2,189,382	2,189,382	2,207,682
<i>Total Funds Sources</i>	2,206,000	2,189,382	2,189,382	2,189,382	2,207,682

Permanent Fund

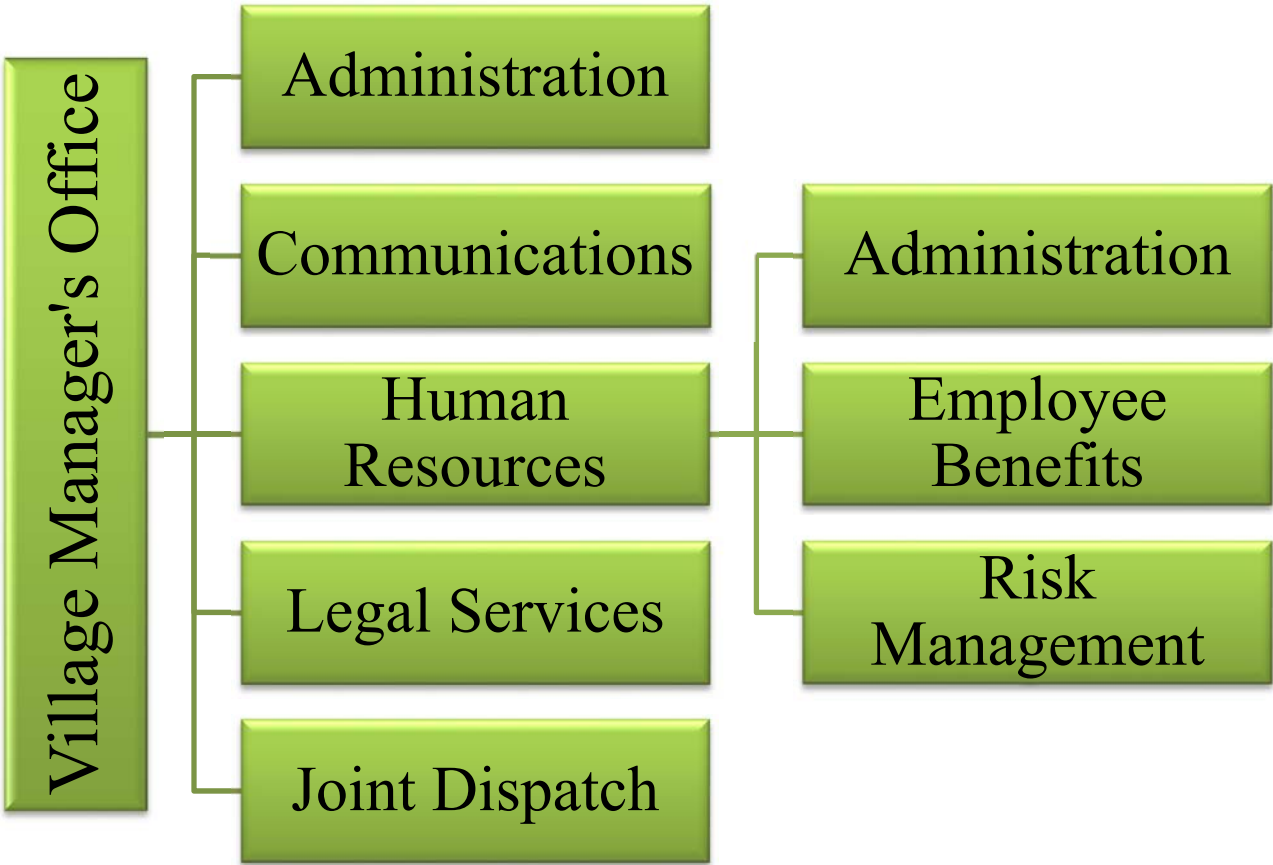
The Permanent Fund is mainly used to deposit the developer fee collected by the Village for serving as Master Developer for The Glen, and to provide resources for Village-wide improvements and economic development outside of The Glen TIF District. The fund is allowed to provide short-term liquidity for TIF District expenses. The developer fee was established as twenty percent of all land sales in The Glen TIF District, which is dedicated revenue to the Permanent Fund. For 2018, the projected \$60,000 expense is related to planned closing costs for the sale of the former Bess Hardware site, a property the Village purchased in 2017. A final deposit in the approximate amount of \$16 million is planned in 2022, which relates to an \$11.2 million interdepartmental loan plus approximately \$5 million in interest that the Village previously provided to the TIF District to avoid issuing additional bonds.

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	59,196	95,000	95,000	79,302	60,000
Other Charges	8,781	-	-	8,781	-
<i>Total Operating Expenditures</i>	67,976	95,000	95,000	88,083	60,000
<i>Other Expenditures</i>					
Transfer Out	1,107,697	2,686,850	2,949,350	2,947,408	-
<i>Total Other Expenditures</i>	1,107,697	2,686,850	2,949,350	2,947,408	-
<i>Total Expenditures</i>	1,175,674	2,781,850	3,044,350	3,035,491	60,000
<i>Funding Sources</i>					
Village Permanent Fund	1,175,674	2,781,850	3,044,350	3,035,491	60,000
<i>Total Funds Sources</i>	1,175,674	2,781,850	3,044,350	3,035,491	60,000

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 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Other Charges	-	-	-	-	-
<i>Total Operating Expenditures</i>	-	-	-	-	-
<i>Other Expenditures</i>					
Transfer Out	-	1,000	1,000	1,000	-
<i>Total Other Expenditures</i>	-	1,000	1,000	1,000	-
<i>Total Expenditures</i>	-	1,000	1,000	1,000	-
<i>Funding Sources</i>					
Escrow Deposit Fund	-	1,000	1,000	1,000	-
<i>Total Funds Sources</i>	-	1,000	1,000	1,000	-



Village Manager's Department Summary

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

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	6,364,723	7,155,049	7,193,581	6,800,570	7,680,140
Contractual	7,924,389	8,101,872	8,224,872	8,410,427	8,191,130
Commodities	31,883	36,960	36,960	33,922	37,610
Other Charges	199,109	242,135	410,600	375,613	176,915
Capital Outlay	27,426	750,000	750,000	724,520	-
<i>Total Operating Expenditures</i>	14,547,530	16,286,016	16,616,013	16,345,052	16,085,795
<i>Other Expenditures</i>					
Interfund Charges	1,673,056	1,613,469	1,613,469	1,613,469	1,596,935
Capital Projects	-	-	-	-	-
Transfer Out	396,020	403,917	403,917	403,917	250,000
<i>Total Other Expenditures</i>	2,069,077	2,017,386	2,017,386	2,017,386	1,846,935
<i>Total Expenditures</i>	16,616,606	18,303,402	18,633,399	18,362,438	17,932,730
<i>Funding Sources</i>					
Corporate Fund	8,646,625	9,992,660	10,322,657	10,025,278	9,654,814
Special Tax Allocation Fund	90,542	92,501	92,501	93,685	94,090
Glenview Water Fund	2,790	3,300	3,300	3,300	3,300
Glenview Sanitary Fund	698	1,200	1,200	1,200	1,200
Wholesale Water Fund	20,142	20,634	20,634	12,395	17,728
North Maine Water & Sewer Fund	-	-	-	-	-
Insurance and Risk Fund	7,855,810	8,193,107	8,193,107	8,226,580	8,161,598
<i>Total Funds Sources</i>	16,616,606	18,303,402	18,633,399	18,362,438	17,932,730
<i>Personnel Budget by Division</i>					
<i>Full Time Positions</i>					
Administration	4.00	4.00	4.00	4.00	4.00
Communications	-	-	-	1.00	1.00
Human Resources Administration	1.40	1.40	2.10	2.10	1.90
Risk Management	0.60	0.60	0.90	0.90	1.10
Joint Dispatch	39.00	46.00	46.00	46.00	46.00
<i>Total Full Time</i>	45.00	52.00	53.00	54.00	54.00
<i>Part Time Positions</i>					
Administration	-	-	-	-	-
Communications	1.65	1.65	1.65	0.90	0.90
Human Resources Administration	0.53	0.53	0.53	0.53	0.38
Risk Management	0.23	0.23	0.23	0.23	0.38
Joint Dispatch	3.35	3.35	3.35	3.35	3.35
<i>Total Part Time</i>	5.75	5.75	5.75	5.00	5.00
<i>Total Full Time Equivalents</i>	50.75	57.75	58.75	59.00	59.00

Village Manager's Office

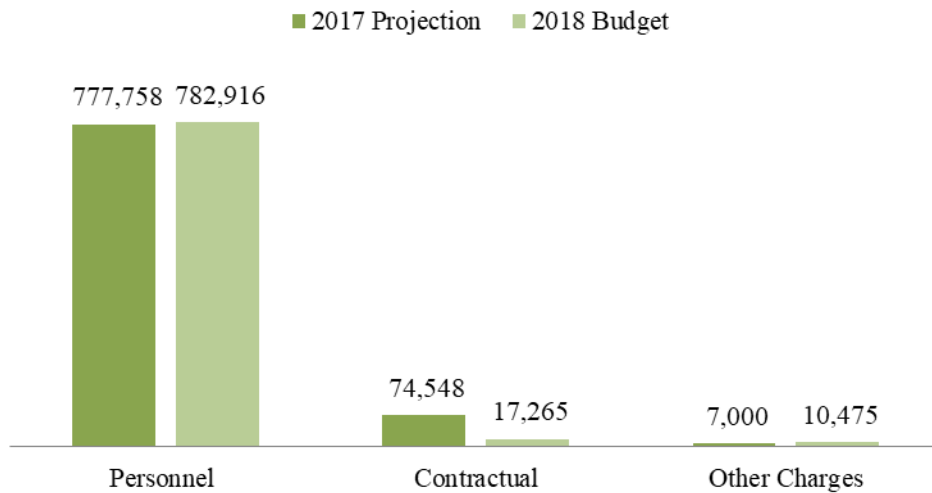
The Village Manager is the Chief Administrative Officer of the Village of Glenview and is responsible for implementing policies established by the Village Board. All departments are under the administrative authority of the Village Manager. The Village Manager's Office oversees the day to day operations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

2017 Accomplishments

- Coordinated 100th Celebration of the Glenview Bear statue

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.



Village Manager's Office

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	947,704	822,292	784,814	777,758	782,916
Contractual	105,345	55,698	80,698	74,548	17,265
Other Charges	12,505	8,900	8,900	7,000	10,475
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	1,065,554	886,890	874,412	859,306	810,656
<i>Total Expenditures</i>	1,065,554	886,890	874,412	859,306	810,656
<i>Funding Sources</i>					
Corporate Fund	977,086	796,415	783,937	775,886	721,498
Special Tax Allocation Fund	68,327	69,841	69,841	71,025	71,430
Wholesale Water Fund	20,142	20,634	20,634	12,395	17,728
<i>Total Funds Sources</i>	1,065,554	886,890	874,412	859,306	810,656
<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
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>					
N/A	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalent</i>	4.00	4.00	4.00	4.00	4.00

Communications

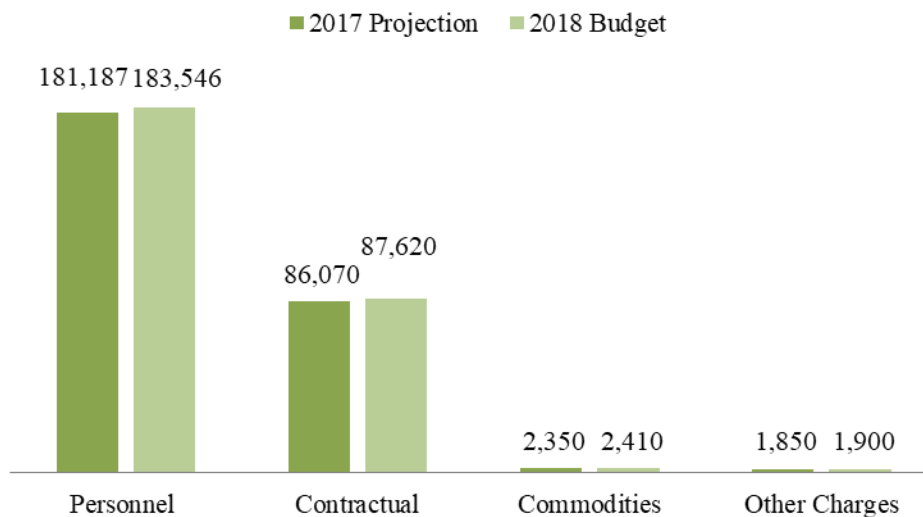
The Communications Division is responsible for managing media relations, the Village printed and emailed newsletters, the Village website and Glenview Television (GVTV). The printed Village newsletter is mailed to all residents 10 times during the year and e-Glenview is produced weekly on Fridays. Glenview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

2017 Accomplishments

- Coordinated 100th year Celebration of the Glenview Bear statue
- 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 2017 Projections and the 2018 Budget
- Contractual expenditures include the printing and mailing of the Glenview Village Report Newsletter



Communications

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	152,406	152,473	152,473	181,187	183,546
Contractual	67,955	110,375	110,375	86,070	87,620
Commodities	1,942	2,410	2,410	2,350	2,410
Other Charges	1,195	1,900	1,900	1,850	1,900
Total Operating Expenditures	223,498	267,158	267,158	271,457	275,476
Total Expenditures	223,498	267,158	267,158	271,457	275,476
Funding Sources					
Corporate Fund	223,498	267,158	267,158	271,457	275,476
Total Funds Sources	223,498	267,158	267,158	271,457	275,476
Full Time Positions					
Cable TV Coordinator	-	-	-	1.00	1.00
Total Full Time	-	-	-	1.00	1.00
Part Time Positions					
Communications Manager	0.75	0.75	0.75	0.75	0.75
Cable TV Technician	0.90	0.90	0.90	0.15	0.15
Total Part Time	1.65	1.65	1.65	0.90	0.90
Total Full Time Equivalent	1.65	1.65	1.65	1.90	1.90

Human Resources Administration

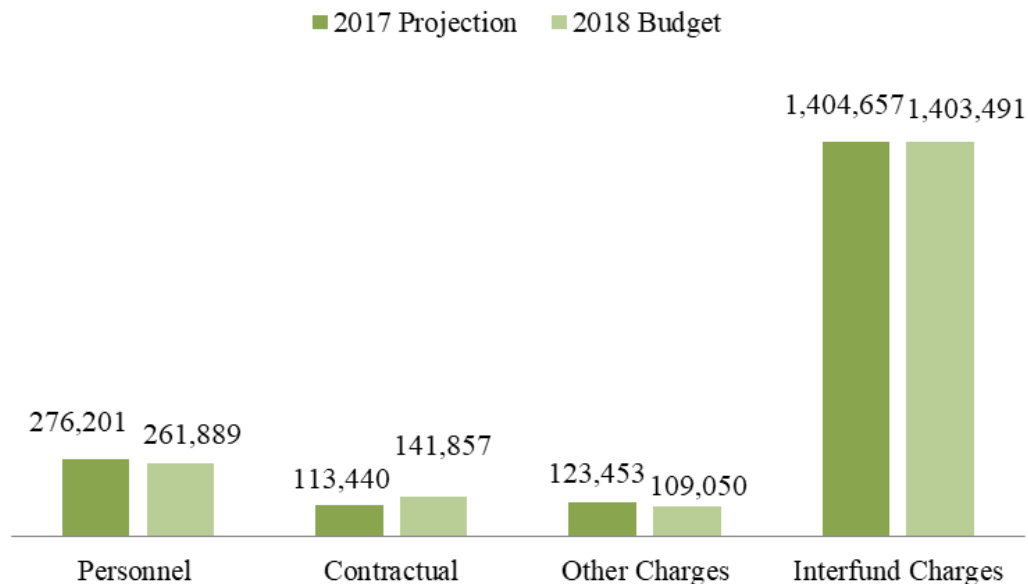
The Human Resources Division includes two subdivisions; Employee Benefits and Risk Management. The administrative arm of the division is responsible for coordinating personnel related activities. Areas of responsibility include employee recruitment and retention, implementation and interpretation of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

2017 Accomplishments

- Managed and supported several recruitments
- Updated existing job descriptions, including the physical requirements of each position
- Updated several employee policies, including but not limited to the Harassment, Discrimination, Bullying and Anti-Retaliation, Unpaid Leave of Absences and FMLA, Computer Use and Social Media Policies.

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 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	235,154	216,189	274,201	276,201	261,889
Contractual	103,460	68,845	93,845	113,440	141,857
Commodities	1,149	1,500	1,500	272	2,000
Other Charges	155,109	167,750	142,750	123,453	109,050
<i>Total Operating Expenditures</i>	494,873	454,284	512,296	513,366	514,796
<i>Other Expenditures</i>					
Interfund Charges	1,489,400	1,404,657	1,404,657	1,404,657	1,403,491
<i>Total Other Expenditures</i>	1,489,400	1,404,657	1,404,657	1,404,657	1,403,491
<i>Total Expenditures</i>	1,984,273	1,858,941	1,916,953	1,918,023	1,918,287
<i>Funding Sources</i>					
Corporate Fund	1,984,273	1,858,941	1,916,953	1,918,023	1,918,287
<i>Total Funds Sources</i>	1,984,273	1,858,941	1,916,953	1,918,023	1,918,287
<i>Full Time Positions</i>					
Human Resources Director	0.70	0.70	0.70	0.70	0.70
Human Resources Assistant Director	0.70	0.70	0.70	0.70	0.50
Human Resources Generalist	-	-	0.70	0.70	0.70
<i>Total Full Time</i>	1.40	1.40	2.10	2.10	1.90
<i>Part Time Positions</i>					
Human Resources Assistant	0.53	0.53	0.53	0.53	0.38
<i>Total Part Time</i>	0.53	0.53	0.53	0.53	0.38
<i>Total Full Time Equivalents</i>	1.93	1.93	2.63	2.63	2.28

Employee Benefits

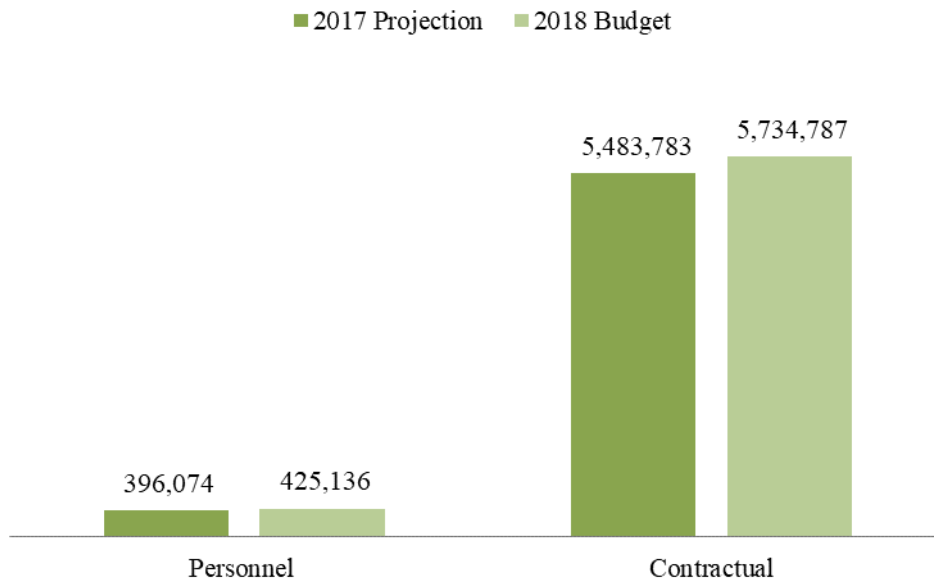
Employee Benefits is a subdivision of Human Resources. This subdivision is responsible for managing costs related to the personnel benefits provided by the Village. Such benefits include health, dental and life insurance, and the dental reimbursement and flex spending programs. Employee Benefits also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

2017 Accomplishments

- Executed an incentive and outcome based wellness program
- Implemented a supplemental Medicare plan for retirees
- Introduced two new voluntary benefits to employees, including a vision and supplemental life insurance plan
- Successfully managed and supported the 2018 open enrollment process

Expenditure Analysis

- Personnel expenses are budgeted to be \$425,136 in 2018 for the Insurance Opt-Out program, Dental Reimbursement program and the incentive based Wellness Program
- Contractual expenditures include health insurance premiums which are projected to be \$5,466,477 in 2017, while the 2018 Budget is \$5,692,618, which is a 4% increase, in part due to the increase in health insurance premiums for 2018
- Contractual expenditures also include claim administration for the dental reimbursement program, flexible spending and employee assistance program



Employee Benefits

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
	Actual	Budget	Budget	Actual	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	335,224	435,040	435,040	396,074	425,136
Contractual	5,451,782	5,587,384	5,587,384	5,483,783	5,734,787
Other Charges	1,638	-	-	-	-
<i>Total Operating Expenditures</i>	5,788,644	6,022,424	6,022,424	5,879,857	6,159,923
<i>Total Expenditures</i>	5,788,644	6,022,424	6,022,424	5,879,857	6,159,923
<i>Funding Sources</i>					
Insurance and Risk Fund	5,788,644	6,022,424	6,022,424	5,879,857	6,159,923
<i>Total Funds Sources</i>	5,788,644	6,022,424	6,022,424	5,879,857	6,159,923

Risk Management

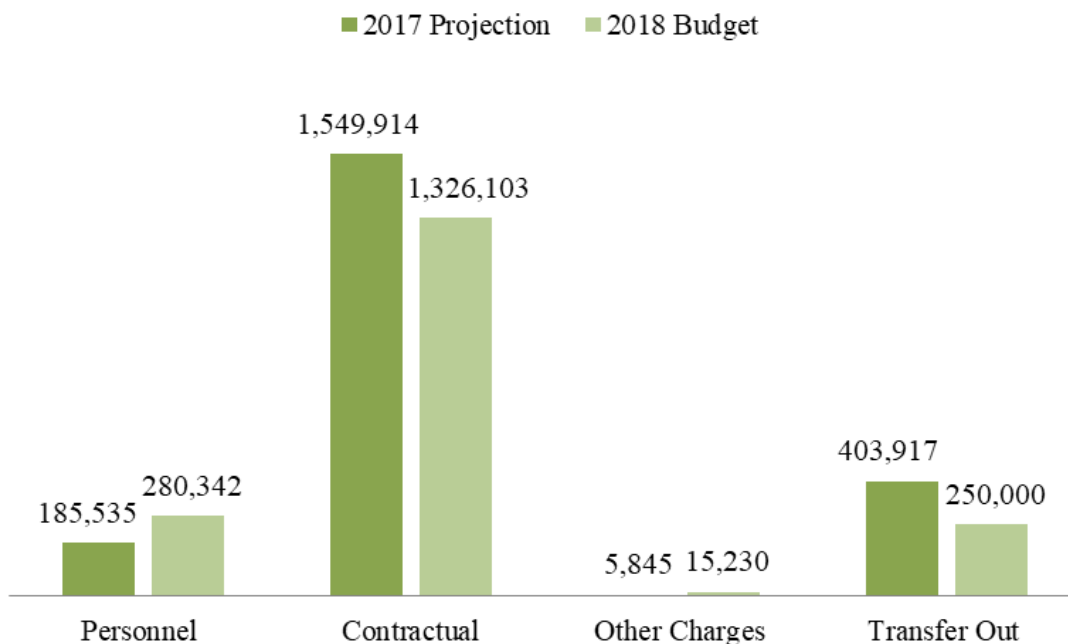
Risk Management is a subdivision of Human Resources. This subdivision is responsible for managing costs related to insurance liabilities. Such costs include insurance premiums, workers' compensation and general liability claims paid, claims liabilities, and third party administrator services. A portion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

2017 Accomplishments

- Evaluated the Village's excess liability insurance options for 2018 Village Board consideration
- Implemented a new workplace injury and property damage incident reporting form
- Offered ALICE/Active Shooter training to all employees
- Evaluated service providers to provide the annual physicals for Firefighters' and Police Officers
- Assessed service providers for Third Party Claims Administration

Expenditure Analysis

- Contractual expenditures include insurance premiums and claim expenses. The 2017 Projections are based on actual experience and outstanding claims. The 2018 Budget is based on the actuarial estimates that use a 55% confidence interval
- Other Charges include funding for injury prevention



Risk Management

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	181,859	254,245	254,245	185,535	280,342
Contractual	1,346,075	1,388,521	1,388,521	1,549,914	1,326,103
Other Charges	3,340	9,000	9,000	5,845	15,230
<i>Total Operating Expenditures</i>	1,531,274	1,651,766	1,651,766	1,741,294	1,621,675
<i>Other Expenditures</i>					
Transfer Out	396,020	403,917	403,917	403,917	250,000
<i>Total Other Expenditures</i>	396,020	403,917	403,917	403,917	250,000
<i>Total Expenditures</i>	1,927,295	2,055,683	2,055,683	2,145,211	1,871,675
<i>Funding Sources</i>					
Insurance and Risk Fund	1,927,295	2,055,683	2,055,683	2,145,211	1,871,675
<i>Total Funds Sources</i>	1,927,295	2,055,683	2,055,683	2,145,211	1,871,675
<i>Full Time Positions</i>					
Human Resources Director	0.30	0.30	0.30	0.30	0.30
Human Resources Assistant Director	0.30	0.30	0.30	0.30	0.50
Human Resources Generalist	-	-	0.30	0.30	0.30
<i>Total Full Time</i>	0.60	0.60	0.90	0.90	1.10
<i>Part Time Positions</i>					
Human Resources Assistant	0.23	0.23	0.23	0.23	0.38
<i>Total Part Time</i>	0.23	0.23	0.23	0.23	0.38
<i>Total Full Time Equivalents</i>	0.83	0.83	1.13	1.13	1.48

Legal Services

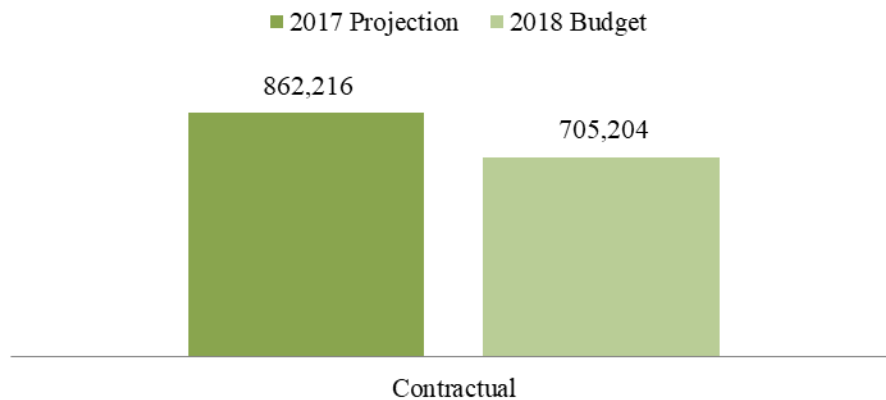
The Village of Glenview hires outside legal firms to represent the Village. The outside agencies are subject matter experts, readily available for use by the Village, and an efficient and effective use of the taxpayers' dollars. The main areas of concentration are labor union negotiations, labor matters,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

2017 Accomplishments

- Negotiated Purchase and Sale Agreement for the former Village Hall site and the former Bess Hardware site
- Negotiated and drafted agreements for Metra land swap
- Obtained dismissals, with prejudice, of several personal injury complaints filed against Village

Expenditure Analysis

- Contractual expenditures are expected to decrease in 2018 with major litigation concluded



Legal Services

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	689,326	664,329	737,329	862,216	705,204
<i>Total Operating Expenditures</i>	689,326	664,329	737,329	862,216	705,204
<i>Total Expenditures</i>	689,326	664,329	737,329	862,216	705,204
<i>Funding Sources</i>					
Corporate Fund	523,752	522,169	595,169	633,544	548,044
Special Tax Allocation Fund	22,215	22,660	22,660	22,660	22,660
Glenview Water Fund	2,790	3,300	3,300	3,300	3,300
Glenview Sanitary Fund	698	1,200	1,200	1,200	1,200
North Maine Water & Sewer Fund	-	-	-	-	-
Insurance and Risk Fund	139,871	115,000	115,000	201,512	130,000
<i>Total Funds Sources</i>	689,326	664,329	737,329	862,216	705,204

Joint Dispatch

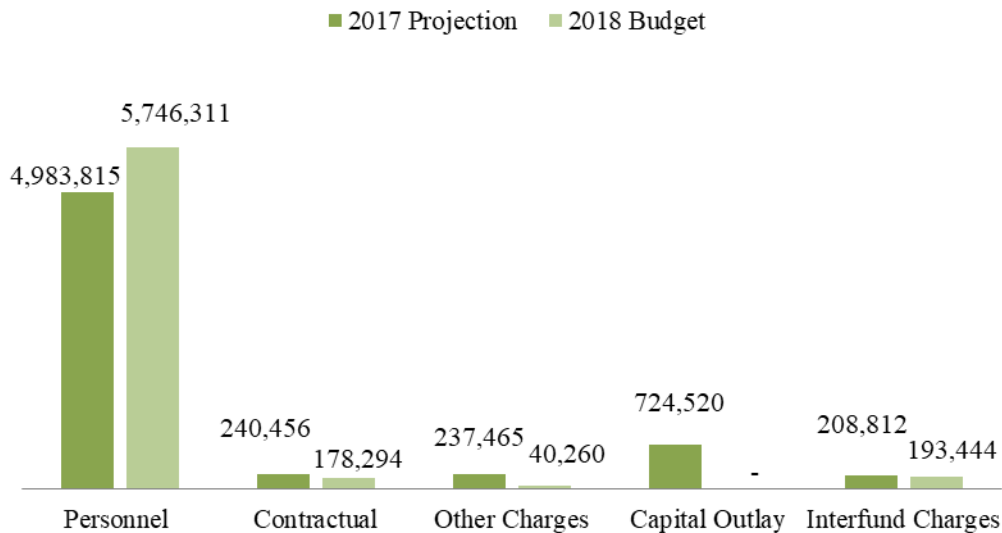
The Village of Glenview provides emergency and non-emergency dispatch services. In 2009, the Village began contracting its services to the Grayslake Police Department and then expanded services in 2010 to also include the Village of Hainesville. In 2012, the Village entered into contracts with the Villages of Niles and Morton Grove to provide police dispatch services beginning in 2013. In 2014, the Village entered into police and fire dispatch agreements with the communities of Lake Bluff, Lake Forest, and Highland Park, and a police dispatch agreement with Highland. This venture included operating a second dispatch center in Highland Park to provide geographical diversity and redundancy for Glenview and the other communities served by Glenview. 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, Winnetka, and Lindenhurst for services that began in 2017. As of June 2017, Glenview provides 9-1-1 and police and fire dispatch services for 19 agencies in 14 communities, serving a population of approximately 235,000 citizens.

2017 Accomplishments

- Consolidated Glencoe Public Safety and Northfield, Kenilworth, Winnetka, and Lindenhurst Police Departments and 9-1-1 into Glenview Public Safety Dispatch Center
- Successfully submitted consolidation plan for Joint Emergency Telephone Systems Board (JETSBS); established JETSBS fund; coordinated meetings for all dispatch communities

Expenditure Analysis

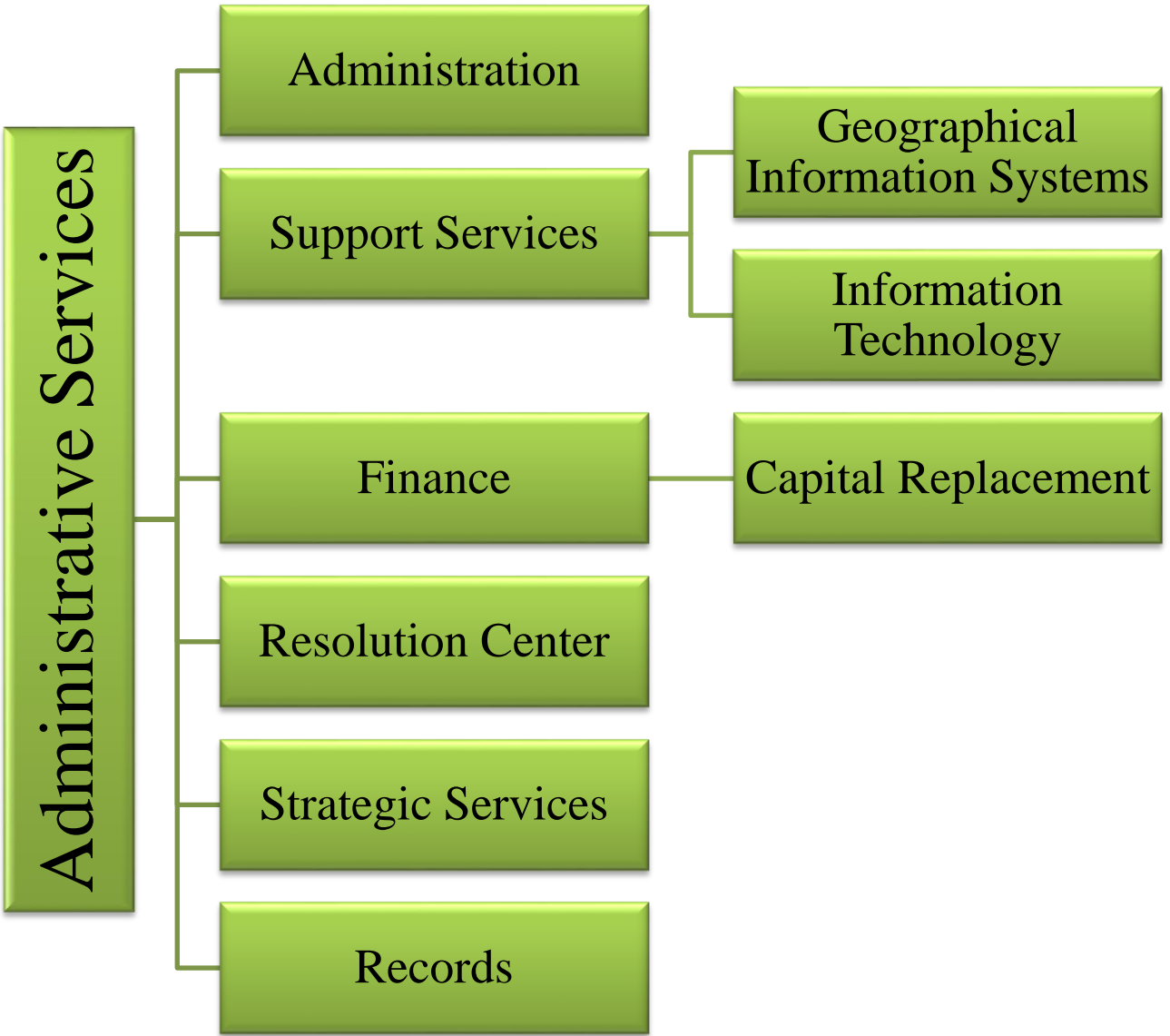
- Personnel expenditures increased from the 2017 Projection to the 2018 Budget as a full year's salary of 1 new Supervisor and 5 new Telecommunicators is included due to expanded Joint Dispatch services
- The Interfund Charges are for reserving funds to replace the Joint Dispatch Center fixed assets (i.e. radio consoles, workstations, and phone system)



Joint Dispatch *

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	4,512,376	5,274,810	5,292,808	4,983,815	5,746,311
Contractual	160,446	226,720	226,720	240,456	178,294
Commodities	28,791	33,050	33,050	31,300	33,200
Other Charges	25,321	54,585	248,050	237,465	40,260
Capital Outlay	27,426	750,000	750,000	724,520	-
Total Operating Expenditures	4,754,361	6,339,165	6,550,627	6,217,556	5,998,065
<i>Other Expenditures</i>					
Interfund Charges	183,656	208,812	208,812	208,812	193,444
Total Other Expenditures	183,656	208,812	208,812	208,812	193,444
Total Expenditures	4,938,017	6,547,977	6,759,439	6,426,368	6,191,509
Funding Sources					
Corporate Fund	4,938,017	6,547,977	6,759,439	6,426,368	6,191,509
Total Funds Sources	4,938,017	6,547,977	6,759,439	6,426,368	6,191,509
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	6.00	6.00	6.00	6.00
QA Training Officer	-	1.00	1.00	1.00	1.00
Telecommunicator I	9.00	8.00	8.00	7.00	7.00
Telecommunicator II	23.00	29.00	29.00	30.00	30.00
Total Full Time	39.00	46.00	46.00	46.00	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	49.35	49.35	49.35	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 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	1,887,593	1,814,929	1,867,590	1,751,220	1,697,802
Contractual	3,561,210	3,987,009	3,996,019	3,781,163	3,916,528
Commodities	374,198	364,262	364,262	361,435	354,079
Other Charges	27,722	52,320	52,395	49,585	41,306
Capital Outlay	1,556,858	1,469,053	1,469,053	1,916,073	1,263,592
<i>Total Operating Expenditures</i>	7,407,581	7,687,573	7,749,319	7,859,476	7,273,307
<i>Other Expenditures</i>					
Interfund Charges	381,267	447,376	447,376	447,376	481,775
<i>Total Other Expenditures</i>	381,267	447,376	447,376	447,376	481,775
<i>Total Expenditures</i>	7,788,848	8,134,949	8,196,695	8,306,852	7,755,082
<i>Funding Sources</i>					
Corporate Fund	5,391,438	5,466,338	5,711,084	5,388,282	5,379,687
Waukegan/Golf TIF Fund	11,740	12,005	12,005	12,017	12,205
Special Tax Allocation Fund	129,287	147,459	147,459	141,639	137,190
Glenview Water Fund	485,887	563,265	563,265	555,439	529,067
Glenview Sanitary Fund	17,461	47,501	47,501	47,074	105,653
Wholesale Water Fund	14,158	10,223	10,223	10,223	10,355
Commuter Parking Fund	-	7,680	7,680	7,680	21,296
North Maine Water & Sewer Fund	10,496	-	-	-	-
Capital Equipment Replacement Fund	1,728,381	1,697,478	1,697,478	2,144,498	1,506,545
<i>Total Funds Sources</i>	7,788,848	7,951,949	8,196,695	8,306,852	7,713,168
<u><i>Personnel Budget by Division</i></u>					
<i>Full Time Positions</i>					
Administration	2.35	2.35	2.35	2.35	2.05
GIS and CADD	1.00	1.00	1.00	1.00	-
Finance	1.45	1.45	1.45	1.45	1.20
Resolution Center	4.63	4.63	4.63	4.63	4.62
Strategic Services	2.00	2.00	2.00	2.00	1.35
Records	3.20	3.20	3.20	3.20	3.40
<i>Total Full Time</i>	14.63	14.63	14.63	14.63	12.62
<i>Part Time Positions</i>					
Administration	-	-	-	-	-
GIS and CADD	-	-	-	-	-
Finance	-	-	-	-	-
Resolution Center	0.75	0.75	0.75	0.30	1.40
Strategic Services	-	-	-	-	-
Records	1.80	1.80	1.80	1.80	1.80
<i>Total Part Time</i>	2.55	2.55	2.55	2.10	3.20
<i>Total Full Time Equivalents</i>	17.18	17.18	17.18	16.73	15.82

Administration

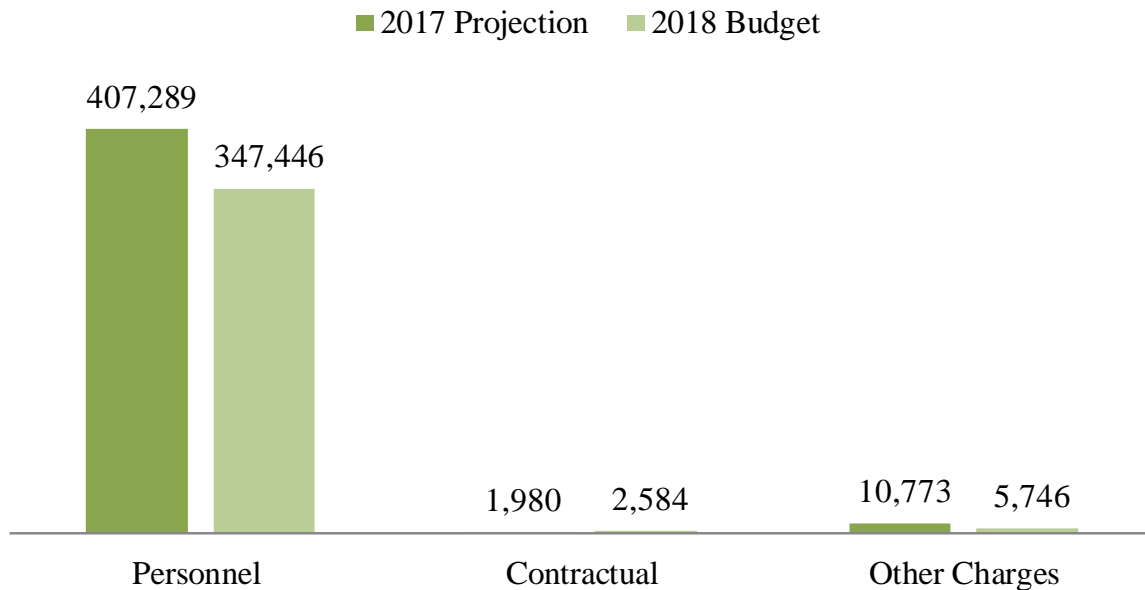
The executive function of the Administrative Services Department includes two full-time positions, the Director and Deputy Director and 32.5% of the Administrative Services Manager position. This office oversees activities of the divisions and provides project management support.

2017 Accomplishments

- Finalized service-level reporting and updated the computer standards for the GovIT Consortium
- Coordinated the update of the Facilities Repair and Replacement fund including the addition of seven facilities
- Managed the Village's participation in the Illinois Comptroller's Local Debt Recovery Program

Expenditure Analysis

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



Administration

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	416,771	388,488	402,199	407,289	347,446
Contractual	2,746	1,980	1,980	1,980	2,584
Other Charges	3,297	10,060	10,060	10,773	5,746
<i>Total Operating Expenditures</i>	422,813	400,528	414,239	420,042	355,776
<i>Total Expenditures</i>	422,813	400,528	414,239	420,042	355,776
<i>Funding Sources</i>					
Corporate Fund	390,562	367,529	381,240	386,567	288,566
Glenview Water Fund	32,251	32,999	32,999	33,475	44,823
Glenview Sanitary Fund	-	-	-	-	11,217
Facility Repair and Replacement Fund	-	-	-	-	11,170
<i>Total Funds Sources</i>	422,813	400,528	414,239	420,042	355,776
<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	0.95
Administrative Services Manager	0.35	0.35	0.35	0.35	0.10
<i>Total Full Time</i>	2.35	2.35	2.35	2.35	2.05
<i>Part Time</i>					
NA	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalentents</i>	2.35	2.35	2.35	2.35	2.05

Geographic Information Systems (GIS)

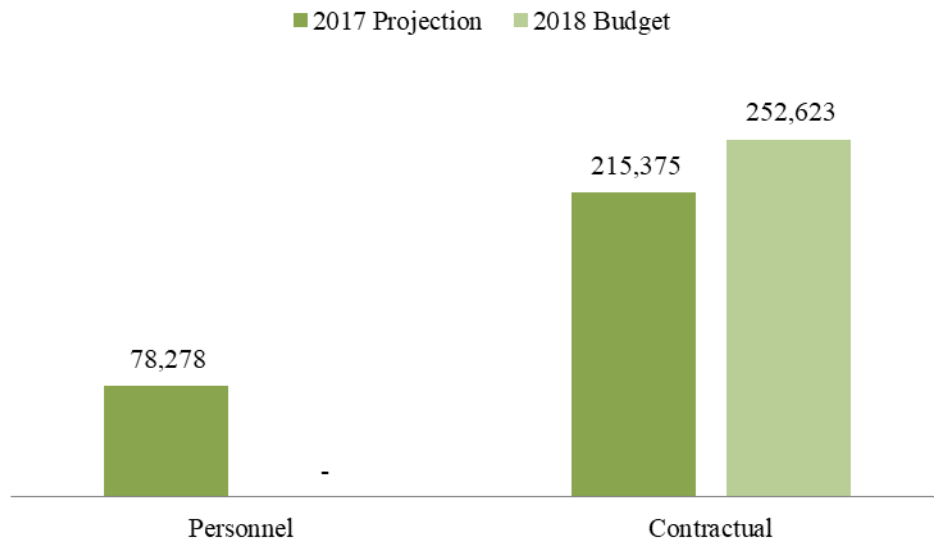
The Village of Glenview is a member of the GIS Consortium, a public entity consisting of thirty-three (33) municipalities working together to provide GIS and technology solutions to local government challenges. The consortium has a vendor to provide GIS services to its members. The GIS program supports 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.

2017 Accomplishments

- Updated the data model with new dispatch customer street addresses and intersections
- Supported a customer water and sewer connection analysis to ensure accurate billing
- Presented the Heritage Tree and Green Infrastructure Story Maps at the Natural Resources Commission

Expenditure Analysis

- Personnel expenditures decreased due to attrition of the 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 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	110,351	109,715	109,715	78,278	-
Contractual	205,523	217,569	217,569	215,375	252,623
Commodities	-	-	-	-	-
Other Charges	-	180	180	285	-
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	315,874	327,464	327,464	293,938	252,623
Total Expenditures	315,874	327,464	327,464	293,938	252,623
Funding Sources					
Corporate Fund	285,500	296,347	296,347	267,587	237,612
Special Tax Allocation Fund	6,655	7,060	7,060	6,987	7,228
Glenview Water Fund	22,696	22,971	22,971	18,289	6,672
Glenview Sanitary Fund	1,024	1,086	1,086	1,075	1,111
Total Funds Sources	315,874	327,464	327,464	293,938	252,623
Personnel Budget by Position					
<i>Full Time</i>					
CADD/GIS Technician	1.00	1.00	1.00	1.00	-
Total Full Time	1.00	1.00	1.00	1.00	-
<i>Part Time</i>					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalent	1.00	1.00	1.00	1.00	-

Information Technology

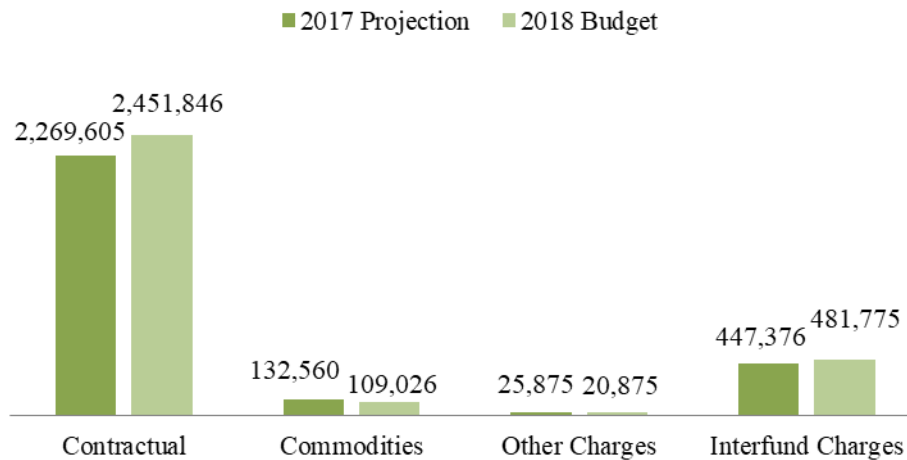
The Information Technology services are currently provided by an outside contractor. The contractor supports user administration, data center services, network and backup services, vendor contract management, and application support for the Village’s New World public safety software application, the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

2017 Accomplishments

- Installed equipment for the Dispatch expansion and the Dispatch communications kiosk in the Police Lobby
- Migrated Police to new crash reporting software
- Renegotiated the cellular contract to aggregate and reduce data usage for a 5% ongoing monthly savings
- Updated the phone system hardware and wireless access point firmware
- Coordinated final phone circuit disconnects as the Starcomm radio migration completed

Expenditure Analysis

- Contractual expenditures are projected to increase in 2018 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 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	2,132,163	2,500,678	2,509,763	2,269,605	2,451,846
Commodities	202,553	135,037	135,037	132,560	109,026
Other Charges	18,928	25,875	25,875	25,875	20,875
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	2,353,644	2,661,590	2,670,675	2,428,040	2,581,747
<i>Other Expenditures</i>					
Interfund Charges	381,267	447,376	447,376	447,376	481,775
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	381,267	447,376	447,376	447,376	481,775
Total Expenditures	2,734,911	3,108,966	3,118,051	2,875,416	3,063,522
Funding Sources					
Corporate Fund	2,580,041	2,830,127	2,839,212	2,604,771	2,813,168
Special Tax Allocation Fund	40,202	56,119	56,119	50,267	44,237
Glenview Water Fund	102,185	179,142	179,142	177,138	153,714
Wholesale Water Fund	4,200	-	-	-	-
Glenview Sanitary Fund	8,283	35,898	35,898	35,560	31,107
Commuter Parking Fund	-	7,680	7,680	7,680	21,296
Total Funds Sources	2,734,911	3,108,966	3,118,051	2,875,416	3,063,522

Finance

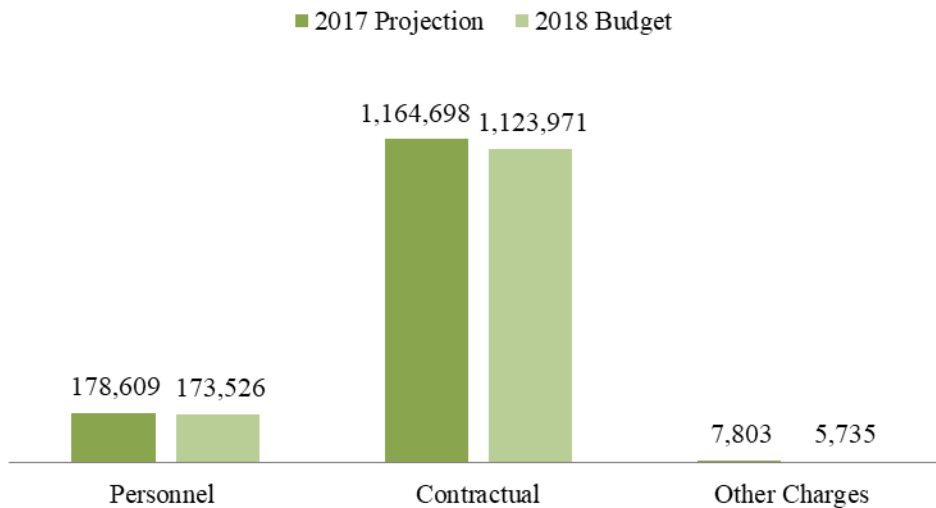
The Finance Division of the Administrative Services Department is responsible for all financial reporting and accounting functions for the Village. Areas of responsibility include budget, audit, payroll, purchasing, debt management, accounting and financial reporting. Upon the closure of the fiscal year,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

2017 Accomplishments

- Received an unqualified “clean” audit opinion for the Village for FY 2016
- Submitted and received the Government Finance Officers Association annual Certificate of Achievement for Excellence in Financial Reporting Award for year ending December 31, 2016
- Submitted and received the Government Finance Officers Association annual Distinguished Budget Presentation Award for FY 2017
- Participated in the formation and conducted the financial management for the Glenview Joint ETSB
- Implemented a Local Motor Fuel Tax increase from 2 to 4 cents per gallon effective January 1, 2017 to address rising road construction costs

Expenditure Analysis

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



Finance

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
	Actual	Budget	Budget	Actual	Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	213,557	186,186	193,411	178,609	173,526
Contractual	1,098,223	1,139,152	1,139,077	1,164,698	1,123,971
Other Charges	1,067	8,525	8,600	7,803	5,735
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	1,312,847	1,333,863	1,341,088	1,351,110	1,303,232
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	1,312,847	1,333,863	1,341,088	1,351,110	1,303,232
Funding Sources					
Corporate Fund	1,119,453	1,138,148	1,145,373	1,155,185	1,074,580
Waukegan/Golf TIF Fund	11,740	12,005	12,005	12,017	12,205
Special Tax Allocation Fund	82,430	84,280	84,280	84,385	85,725
Glenview Water Fund	70,616	78,690	78,690	78,861	93,297
Wholesale Water Fund	9,958	10,223	10,223	10,223	10,355
Glenview Sanitary Fund	8,154	10,517	10,517	10,439	27,070
North Maine Water & Sewer Fund	10,496	-	-	-	-
Total Funds Sources	1,312,847	1,333,863	1,341,088	1,351,110	1,303,232
<u>Personnel Budget by Position</u>					
Full Time					
Assistant Director of Administrative Services	-	-	-	-	0.05
Purchasing Manager	1.00	1.00	1.00	1.00	0.50
Management Analyst	-	-	-	-	0.15
Administrative Services Manager	0.45	0.45	0.45	0.45	0.50
Total Full Time	1.45	1.45	1.45	1.45	1.20
Part Time					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalent	1.45	1.45	1.45	1.45	1.20

Capital Replacement

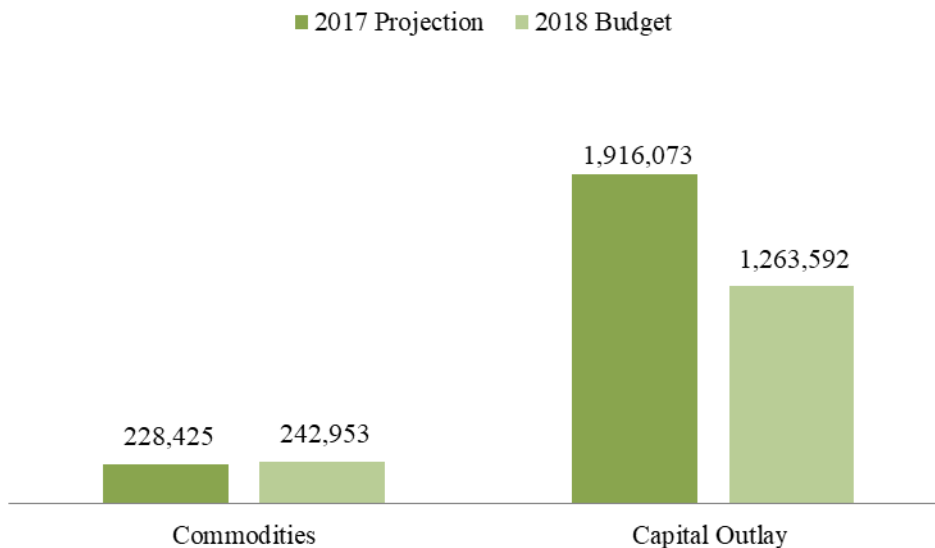
The Capital Equipment Replacement Fund (CERF) is an internal service fund that reserves funds for the future replacement of vehicles, equipment, and information technology equipment. In addition to the management of CERF, staff analyzes the additions and reductions made to capital assets on an annual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

2017 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 maintaining a fund balance of 37% (down from 40% in 2016) 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 2018 Capital Outlay expenditures include four squad cars and one SUV for the Police Department, and five trucks and a skid steer for the Public Works Department, including vehicle outfitting



Capital Replacement

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	171,523	228,425	228,425	228,425	242,953
Other Charges	-	-	-	-	-
Capital Outlay	1,556,858	1,469,053	1,469,053	1,916,073	1,263,592
Total Operating Expenditures	1,728,381	1,697,478	1,697,478	2,144,498	1,506,545
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	1,728,381	1,697,478	1,697,478	2,144,498	1,506,545
<i>Funding Sources</i>					
Capital Equipment Replacement Fund	1,728,381	1,697,478	1,697,478	2,144,498	1,506,545
Total Funds Sources	1,728,381	1,697,478	1,697,478	2,144,498	1,506,545

Resolution Center

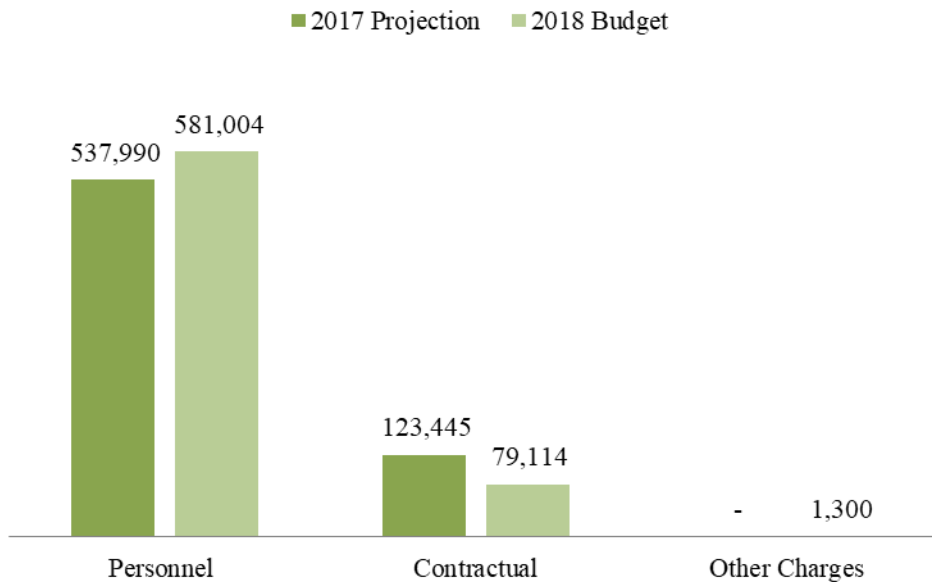
The Resolution Center is a convenient and efficient way for citizens to contact the Village for questions and service requests. The Resolution Center is organized to centralize the call taking and response function for the administrative, public works, community development, and finance general service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

2017 Accomplishments

- Implemented online portal where water customers can view their consumption, see past bills, and usage notifications including leak alerts
- Supported 2017 implementation of new restaurant inspection fees and business license fees

Expenditure Analysis

- The 2018 Budget includes an increase of 2 part-time personnel. Those positions were previously in the contractual category
- Contractual expenditures include utility billing printing services and postage for utility bills.
- Other Charges include funding for staff training



Resolution Center

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	566,849	549,914	549,914	537,990	581,004
Contractual	117,363	120,420	120,420	123,445	79,114
Commodities	-	-	-	-	-
Other Charges	156	1,300	1,300	-	1,300
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	684,367	671,634	671,634	661,435	661,418
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	684,367	671,634	671,634	661,435	661,418
<i>Funding Sources</i>					
Corporate Fund	426,228	422,171	422,171	413,759	395,709
Glenview Water Fund	258,139	249,463	249,463	247,676	230,561
Glenview Sanitary Fund	-	-	-	-	35,148
<i>Total Funds Sources</i>	684,367	671,634	671,634	661,435	661,418
<u><i>Personnel Budget by Position</i></u>					
<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	3.62
<i>Total Full Time</i>	4.63	4.63	4.63	4.63	4.62
<i>Part Time</i>					
Customer Service Representative	0.75	0.75	0.75	0.30	0.30
Cashier	-	-	-	-	1.10
<i>Total Part Time</i>	0.75	0.75	0.75	0.30	1.40
<i>Total Full Time Equivalents</i>	5.38	5.38	5.38	4.93	6.02

Strategic Services

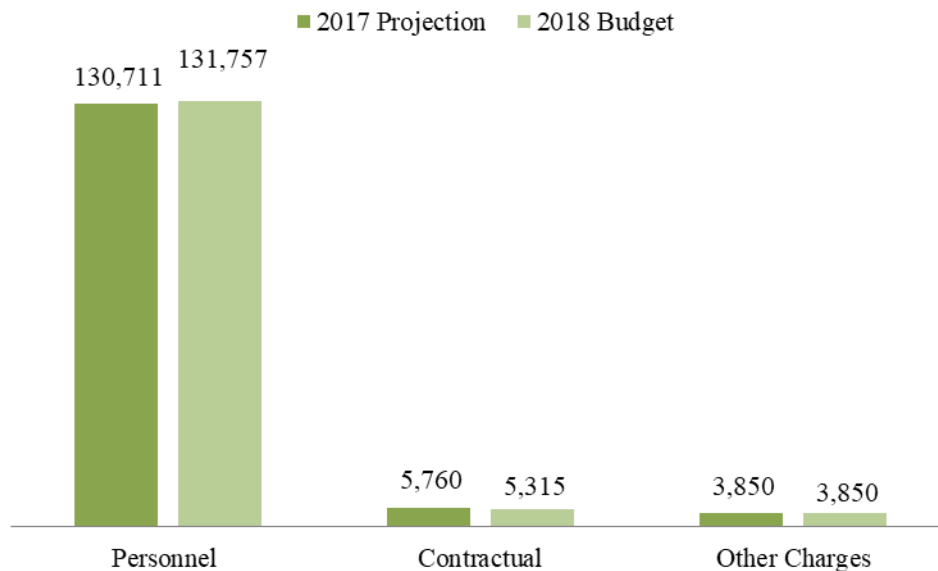
The Strategic Services Division of the Administrative Services Department is responsible for evaluating and implementing business process efficiencies and document management initiatives throughout the Village.

2017 Accomplishments

- Managed the spring recruitment and hiring for the Partial Special Census which commenced in June and was finalized in December
- Built internal collaboration sites for fulfilling subpoenas, managing agreements and tracking new applicants for hire
- Deployed tablets for commission members to pilot electronic delivery of commission agenda packets
- Continue to manage the Kronos/Workforce Central and Telestaff automated timekeeping and scheduling project
- Created centralized fileshare for the collection and management of certificates of insurance

Expenditure Analysis

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



Strategic Services

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	206,582	192,406	194,008	130,711	131,757
Contractual	4,929	6,875	6,875	5,760	5,315
Commodities	-	200	200	100	200
Other Charges	3,459	3,850	3,850	3,850	3,850
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	214,970	203,331	204,933	140,421	141,122
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	-	-	-	-	-
Total Expenditures	214,970	203,331	204,933	140,421	141,122
Funding Sources					
Corporate Fund	214,970	203,331	204,933	140,421	141,122
Total Funds Sources	214,970	203,331	204,933	140,421	141,122
Full Time Positions					
Strategic Services Manager	1.00	1.00	1.00	1.00	0.50
Management Analyst	1.00	1.00	1.00	1.00	0.85
Total Full Time	2.00	2.00	2.00	2.00	1.35
Part Time Positions					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	2.00	2.00	2.00	2.00	1.35

Records

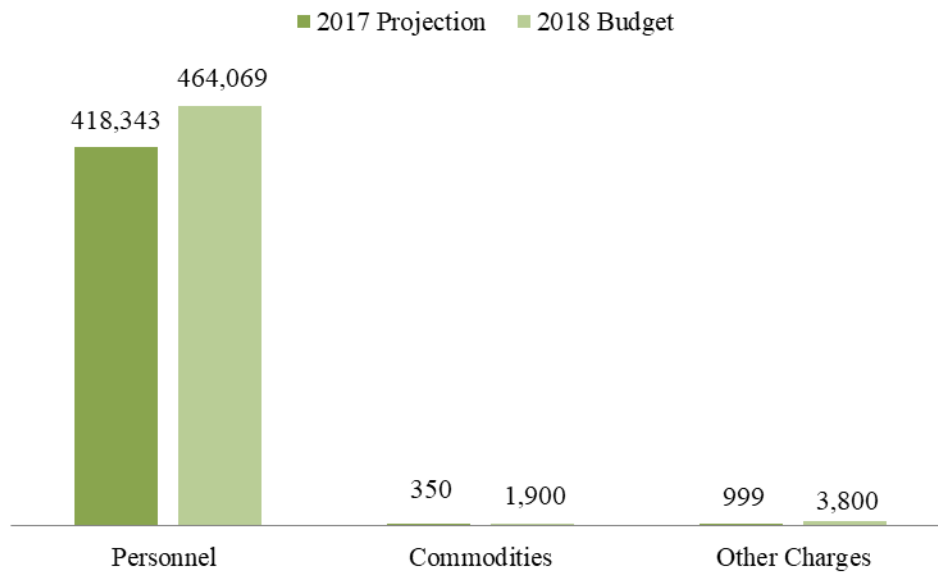
The Records Division of the Administrative Services Department is responsible for the management of all case reports, arrest reports, tickets, payment of judgments, liquor licensing, and court communications for the Police Department. Additionally, the Records Division answers all non-emergency lines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

2017 Accomplishments

- Established a non-suit ticket process for when the Cale commuter parking system is down for update
- Assumed responsibilities for Chauffeur Licensing
- Added commuter flexible spending cards as a payment option for online services

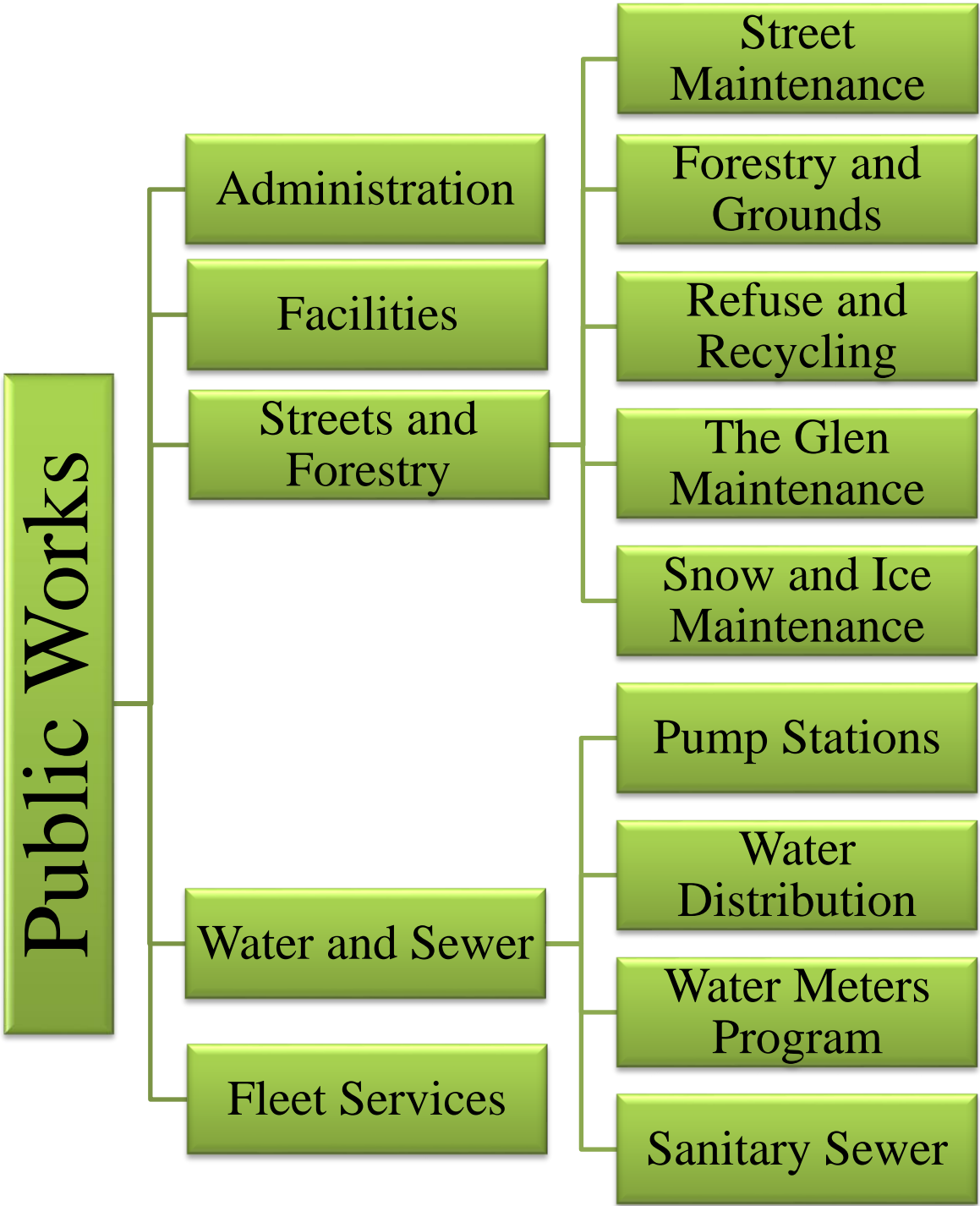
Expenditure Analysis

- Current staffing of the division includes three full-time administrative staff, 20% of one full-time administrative staff and three part-time Customer Service Representatives



Records

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	373,484	388,220	418,343	418,343	464,069
Contractual	263	335	335	300	1,075
Commodities	122	600	600	350	1,900
Other Charges	816	2,530	2,530	1,003	3,800
Total Operating Expenditures	374,685	391,685	421,808	419,996	470,844
Total Expenditures	374,685	391,685	421,808	419,996	470,844
Funding Sources					
Corporate Fund	374,685	391,685	421,808	419,992	428,930
Commuter Parking Fund	-	-	-	4	41,914
Total Funds Sources	374,685	391,685	421,808	419,996	470,844
Full Time Positions					
Administrative Services Manager	0.20	0.20	0.20	0.20	0.40
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	1.00	1.00	1.00
Total Full Time	3.20	3.20	3.20	3.20	3.40
Part Time Positions					
Customer Service Representative	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	5.00	5.00	5.00	5.00	5.20



Public Works Department Summary

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

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	6,337,808	6,252,762	6,316,513	6,016,699	6,177,704
Contractual	11,729,875	10,871,692	10,896,193	10,837,872	11,008,259
Commodities	4,625,727	3,211,767	3,201,331	3,292,566	3,046,461
Other Charges	74,852	63,849	36,545	33,645	37,870
Capital Outlay	919,590	2,050,996	2,050,996	1,551,426	1,354,586
Total Operating Expenditures	23,687,852	22,451,066	22,501,579	21,732,208	21,624,880
<i>Other Expenditures</i>					
Interfund Charges	1,756,321	2,829,051	2,829,051	2,740,422	2,492,206
Transfer Out	1,633,290	849,398	849,398	849,398	1,060,804
Total Other Expenditures	3,389,610	3,678,449	3,678,449	3,589,820	3,553,010
Total Expenditures	27,077,463	26,129,515	26,180,028	25,322,028	25,177,890
Funding Sources					
Corporate Fund	8,873,791	9,308,182	9,385,999	9,453,254	8,862,277
Special Tax Allocation Fund	822,454	983,196	983,196	953,356	943,233
Glenview Water Fund	11,513,981	8,969,384	8,969,384	8,729,653	9,015,560
Glenview Sanitary Fund	700,458	796,774	769,470	736,617	711,592
Wholesale Water Fund	1,994,755	2,167,688	2,167,688	2,177,302	2,236,584
Commuter Parking Fund	353,775	501,493	501,493	551,462	766,726
North Maine Water & Sewer Fund	814,743	-	-	-	-
Municipal Equipment Replacement Fund	1,344,023	1,686,122	1,686,122	1,521,488	1,631,415
Facility Repair and Replacement Fund	659,483	1,716,676	1,716,676	1,198,896	1,010,503
Total Funds Sources	27,077,463	26,129,515	26,180,028	25,322,028	25,177,890
Personnel Budget by Division					
<i>Full Time Positions</i>					
Administration	5.00	5.00	5.00	5.00	5.00
Streets and Forestry	20.60	20.60	20.60	20.60	15.96
Facilities	3.38	3.38	3.38	3.38	3.38
Water and Sewer	16.40	16.40	16.40	16.40	20.04
Fleet Services	3.00	3.00	3.00	3.00	3.00
Total Full Time	48.38	48.38	48.38	48.38	47.38
<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	50.38	50.38	50.38	50.38	49.38

Administration

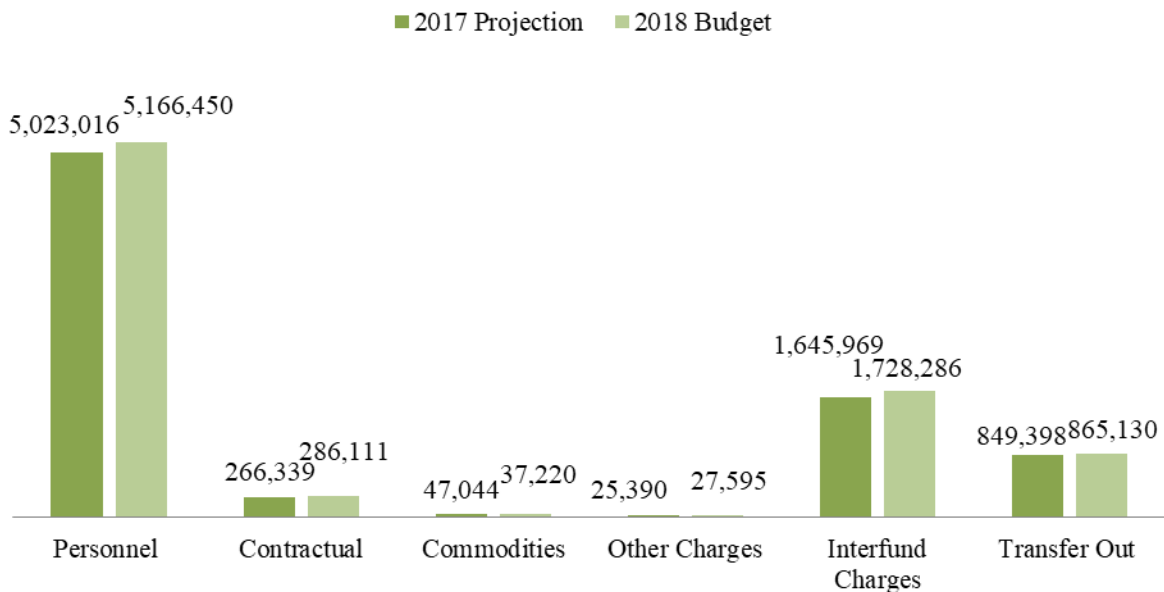
The Administration Division of Public Works is responsible for developing and implementing the departments training program, standard operating procedures, and safety committee. The division also supports the budget, procurement and financial reporting processes for the department.

2017 Accomplishments

- Established and managed performance metrics and goals to ensure the efficient delivery of services by tracking resources, productivity, and efficiency targets monthly to determine progress
- Completed Automated Meter Infrastructure Project to upgrade 16,000 water meters
- Managed the transition of the management of the Glen Town Center parking decks and landscaping from outside vendors to Village staff
- Reviewed staffing levels and through attrition eliminated one full-time Maintenance Equipment Operator (MEO) position

Expenditure Analysis

- Cost of living increases resumed for MEOs in 2018 per bargaining unit agreement
- Contractual expenditures are increasing in 2018 from the 2017 projection due to an anticipated increase to contracts based on 3 percent or the Consumer Price Index (CPI)



Administration

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	5,369,096	5,260,136	5,315,539	5,023,016	5,166,450
Contractual	194,180	274,512	259,692	266,339	286,111
Commodities	33,191	49,820	49,820	47,044	37,220
Other Charges	70,512	55,594	28,290	25,390	27,595
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	5,666,979	5,640,062	5,653,341	5,361,789	5,517,376
<i>Other Expenditures</i>					
Interfund Charges	1,567,766	1,733,217	1,733,217	1,645,969	1,728,286
Transfer Out	1,633,290	849,398	849,398	849,398	865,130
Total Other Expenditures	3,201,056	2,582,615	2,582,615	2,495,367	2,593,416
Total Expenditures	8,868,035	8,222,677	8,235,956	7,857,156	8,110,792
Funding Sources					
Corporate Fund	3,978,523	4,068,214	4,123,617	3,929,660	3,504,659
Glenview Water Fund	2,607,057	2,596,453	2,584,133	2,427,732	3,011,670
Glenview Sanitary Fund	560,434	553,565	526,261	493,954	520,789
Wholesale Water Fund	907,598	1,004,445	1,001,945	1,005,810	1,073,674
North Maine Water & Sewer Fund	814,423	-	-	-	-
Total Funds Sources	8,868,035	8,222,677	8,235,956	7,857,156	8,110,792
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	2.00	2.00	2.00	2.00	2.00
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00
Total Full Time	5.00	5.00	5.00	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 Equivalents	5.50	5.50	5.50	5.50	5.50

Facilities Management

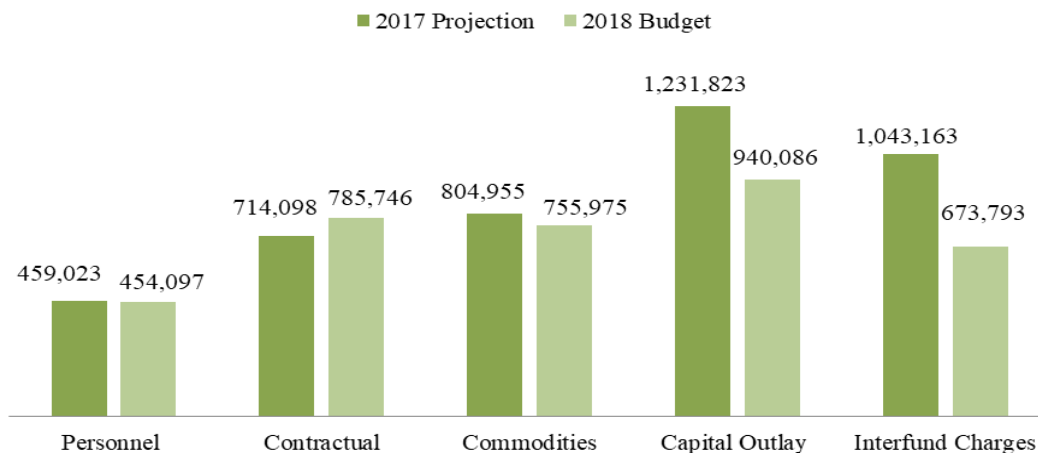
The Village currently owns and maintains 31 facilities including 300,000 square feet of buildings and 640,000 square feet of parking decks. Beyond annual operating maintenance, these 31 facilities require capital maintenance and improvements to ensure they meet and exceed their useful life and provide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

2017 Accomplishments

- Public Works interior renovation of Phase 3 was completed in August of 2017
- Completed Phase I of the Reserve Study in order to develop a 10-year maintenance, repair, and replacement investment strategy for the Village's facilities
- Completed the close-out of the former Village Hall and transitioned it to the new owners.
- Received a DECO grant for replacement of inside lighting in Phase 3 and outside bollard and Downtown Metra station replacement of all soffit lights on warming shelters and station
- Conducted a Humidity study at Fire Station 6 due to high humidity problems followed up by recommendations for improvements
- Replaced the furnace and A/C unit at Downtown Metra station
- Managed the repair of the back-up generator at the Municipal Center
- Upgraded basement lighting to LED at Westlake pump station
- Oversaw the emergency repairs of masonry and electrical service of the south warming shelter at the Downtown Metra station

Expenditure Analysis

- Contractual expenditures are increasing in 2018 from the 2017 projection due to an anticipated increase to contracts based on 3 percent or the Consumer Price Index (CPI)
- 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, Fire Station 8 and the Police Station; the 2018 budget includes the replacement of station platforms, benches and refuse containers, exterior doors, the renovation of the men's and women's washrooms of the Downtown station to improve accessibility



Facilities Management

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
	Actual	Budget	Budget	Actual	Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	424,465	447,368	455,716	459,023	454,097
Contractual	737,624	637,171	680,157	714,098	785,746
Commodities	584,405	804,955	786,034	804,955	755,975
Other Charges	3,981	2,500	2,500	2,500	3,450
Capital Outlay	639,094	1,729,326	1,729,326	1,231,823	940,086
Total Operating Expenditures	2,389,569	3,621,320	3,653,733	3,212,399	2,939,354
<i>Other Expenditures</i>					
Interfund Charges	141,460	1,044,544	1,044,544	1,043,163	673,793
Transfer Out	-	-	-	-	-
Total Other Expenditures	141,460	1,044,544	1,044,544	1,043,163	673,793
Total Expenditures	2,531,029	4,665,864	4,698,277	4,255,562	3,613,147
Funding Sources					
Corporate Fund	1,093,051	1,311,783	1,344,196	1,369,455	1,300,508
Special Tax Allocation Fund	69,023	103,500	103,500	103,500	110,151
Glenview Water Fund	429,380	1,023,068	1,023,068	1,023,117	816,310
Glenview Sanitary Fund	91,853	177,823	177,823	177,876	90,712
Wholesale Water Fund	14,229	29,883	29,883	29,883	20,101
Commuter Parking Fund	174,011	303,131	303,131	352,835	264,862
Facility Repair and Replacement Fund	659,483	1,716,676	1,716,676	1,198,896	1,010,503
Total Funds Sources	2,531,029	4,665,864	4,698,277	4,255,562	3,613,147
Personnel Budget by Position					
<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
Total Full Time	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
Total Part Time	0.25	0.25	0.25	0.25	0.25
Full Time Equivalents	3.63	3.63	3.63	3.63	3.63

Streets and Forestry

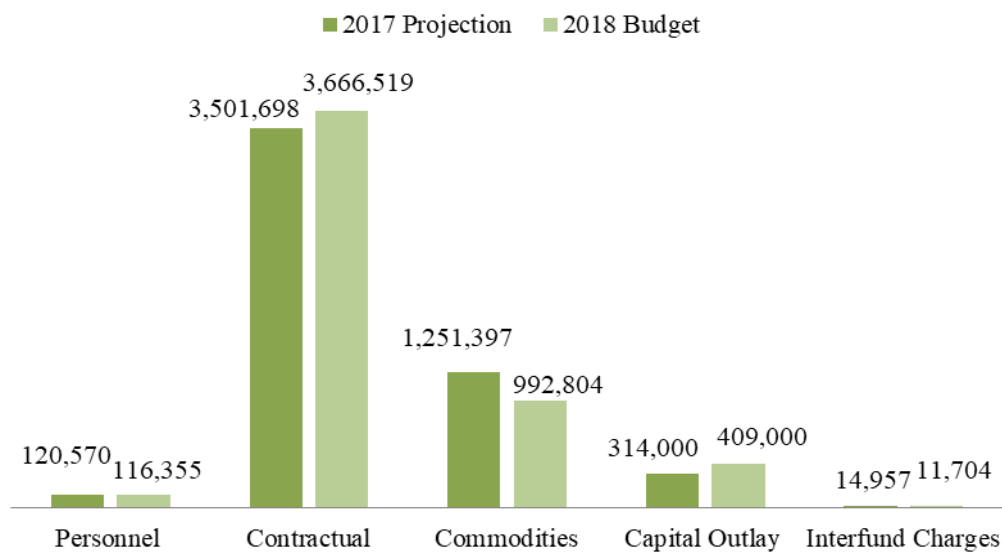
The Streets and Forestry Division is responsible for pothole patching, street sign maintenance, street sweeping, snow plowing, street lighting maintenance, sidewalk repair and maintenance, parkway tree removals and plantings, Emerald Ash Borer (EAB) management, and brush pick up. The division responds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

2017 Accomplishments

- Removed 817 hazardous or diseased parkway trees, including 130 trees infested with EAB, removed 521 tree stumps; 2,295 parkway trees were pruned, and 882 parkway trees were planted
- Hosted six volunteer work days and/or educational events focused on litter cleanup, pollinators and milkweed plants, river ecology, and natural resources
- Awarded designation as a Tree City USA by the Illinois Department of Natural Resources for the 32nd consecutive year; awarded Growth Award for improvements to urban forestry program
- Completed requirements of the Mayors' Monarch Pledge, including creating new habitats and partnering with schools, and coordinated with the Field Museum to census the milkweed population in Glenview
- Coordinated three adopt-a-highway events cleaning a total of 3.72 miles
- Outsourced street light maintenance and banner/holiday installation/removal

Expenditure Analysis

- Contractual expenditures are decreasing in 2018 from the 2017 Projection due to the rebidding of tree removal services which resulted in a \$24k savings and the rebid of 7 residential snow plowing sections to include salting services
- Commodity expenditures decreased in 2018 from the 2017 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 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	122,413	114,160	114,160	120,570	116,355
Contractual	3,123,670	3,573,143	3,540,858	3,501,698	3,666,519
Commodities	1,199,687	989,983	1,012,268	1,251,397	992,804
Capital Outlay	279,000	314,000	314,000	314,000	409,000
<i>Total Operating Expenditures</i>	4,724,770	4,991,286	4,981,286	5,187,665	5,184,678
<i>Other Expenditures</i>					
Interfund Charges	10,643	14,957	14,957	14,957	11,704
Transfer Out	-	-	-	-	195,674
<i>Total Other Expenditures</i>	10,643	14,957	14,957	14,957	207,378
<i>Total Expenditures</i>	4,735,413	5,006,243	4,996,243	5,202,622	5,392,056
<i>Funding Sources</i>					
Corporate Fund	3,802,217	3,928,185	3,918,185	4,154,139	4,057,110
Special Tax Allocation Fund	753,432	879,696	879,696	849,856	833,082
Commuter Parking Fund	179,764	198,362	198,362	198,627	501,864
<i>Total Funds Sources</i>	4,735,413	5,006,243	4,996,243	5,202,622	5,392,056
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
Superintendent	1.12	1.12	1.12	1.12	0.88
Natural Resource Manager	1.00	1.00	1.00	1.00	1.00
Supervisor	1.68	1.68	1.68	1.68	1.32
Field Inspector	1.12	1.12	1.12	1.12	0.88
Maintenance Equipment Operator	15.68	15.68	15.68	15.68	11.88
<i>Total Full Time</i>	20.60	20.60	20.60	20.60	15.96
<i>Part Time Positions</i>					
Natural Resource Seasonals	0.50	0.50	0.50	0.50	0.50
<i>Total Part Time</i>	0.50	0.50	0.50	0.50	0.50
<i>Total Full Time Equivalents</i>	21.10	21.10	21.10	21.10	16.46

* 44% of Full-time salaries for Superintendent, Supervisor, Field Inspector and Maintenance Equipment Operators are budgeted in Streets and Forestry

Street Maintenance

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
	Actual	Budget	Budget	Actual	Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Contractual	401,806	623,072	613,072	603,037	709,616
Commodities	671,758	688,937	688,937	931,101	697,634
Total Operating Expenditures	1,073,564	1,312,009	1,302,009	1,534,138	1,407,250
<i>Other Expenditures</i>					
Interfund Charges	5,708	9,072	9,072	9,072	6,203
Transfer Out	-	-	-	-	195,674
Total Other Expenditures	5,708	9,072	9,072	9,072	201,877
Total Expenditures	1,079,272	1,321,081	1,311,081	1,543,210	1,609,127
Funding Sources					
Corporate Fund	1,036,455	1,268,148	1,258,148	1,490,012	1,259,189
Commuter Parking Fund	42,817	52,933	52,933	53,198	349,938
Total Funds Sources	1,079,272	1,321,081	1,311,081	1,543,210	1,609,127

Forestry and Grounds

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
	Actual	Budget	Budget	Actual	Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Contractual	739,560	751,534	752,034	750,534	734,665
Commodities	34,021	15,500	15,000	15,500	21,000
Capital Outlay	279,000	314,000	314,000	314,000	409,000
Total Operating Expenditures	1,052,582	1,081,034	1,081,034	1,080,034	1,164,665
Total Expenditures	1,052,582	1,081,034	1,081,034	1,080,034	1,164,665
Funding Sources					
Corporate Fund	1,029,410	1,050,448	1,050,448	1,049,448	1,133,614
Commuter Parking Fund	23,172	30,586	30,586	30,586	31,051
Total Funds Sources	1,052,582	1,081,034	1,081,034	1,080,034	1,164,665

Refuse and Recycling

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
	Actual	Budget	Budget	Actual	Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Contractual	531,512	518,800	518,800	518,500	534,760
Commodities	53,750	25,000	34,035	34,500	34,500
<i>Total Operating Expenditures</i>	585,262	543,800	552,835	553,000	569,260
Total Expenditures	585,262	543,800	552,835	553,000	569,260
Funding Sources					
Corporate Fund	585,262	543,800	552,835	553,000	569,260
Total Funds Sources	585,262	543,800	552,835	553,000	569,260

The Glen Maintenance

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
	Actual	Budget	Budget	Actual	Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	122,413	114,160	114,160	120,570	116,355
Contractual	371,874	378,168	364,418	328,168	301,593
Commodities	32,959	19,750	33,500	33,500	38,500
<i>Total Operating Expenditures</i>	527,246	512,078	512,078	482,238	456,448
<i>Other Expenditures</i>					
Interfund Charges	4,935	5,885	5,885	5,885	5,501
<i>Total Other Expenditures</i>	4,935	5,885	5,885	5,885	5,501
Total Expenditures	532,181	517,963	517,963	488,123	461,949
Funding Sources					
Special Tax Allocation Fund	532,181	517,963	517,963	488,123	461,949
Total Funds Sources	532,181	517,963	517,963	488,123	461,949

Snow and Ice Maintenance

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
	Actual	Budget	Budget	Actual	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	1,078,917	1,301,569	1,292,534	1,301,459	1,385,885
Commodities	407,198	240,796	240,796	236,796	201,170
<i>Total Operating Expenditures</i>	1,486,115	1,542,365	1,533,330	1,538,255	1,587,055
<i>Total Expenditures</i>	1,486,115	1,542,365	1,533,330	1,538,255	1,587,055
<i>Funding Sources</i>					
Corporate Fund	1,151,090	1,065,789	1,056,754	1,061,679	1,095,047
Special Tax Allocation Fund	221,250	361,733	361,733	361,733	371,133
Commuter Parking Fund	113,775	114,843	114,843	114,843	120,875
<i>Total Funds Sources</i>	1,486,115	1,542,365	1,533,330	1,538,255	1,587,055

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Water and Sewer

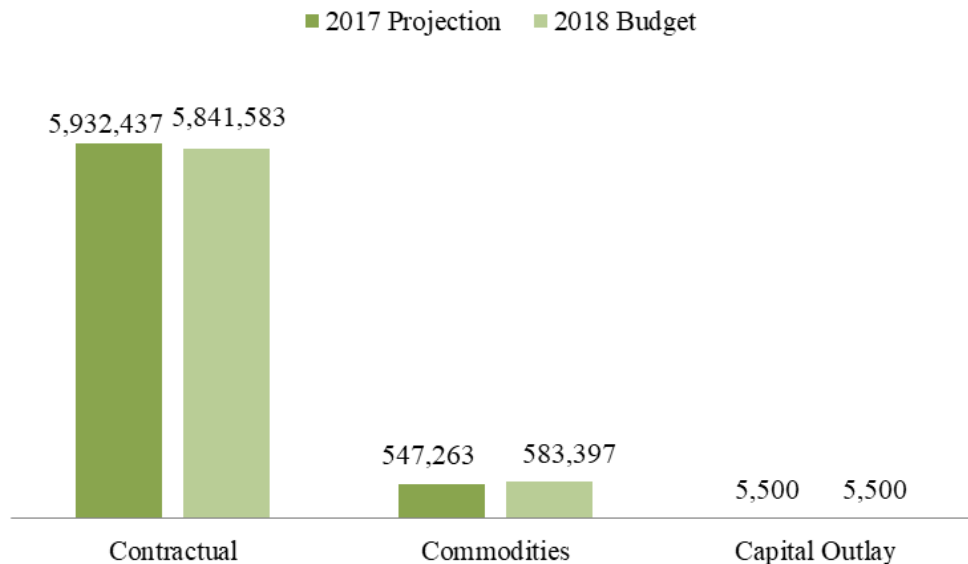
The Water and Sewer Division of the Public Works Department maintains and manages the Village's water supply and maintains water and sewer infrastructure. This includes repair of water main breaks, hydrant flushing, meter installations and replacements, pump house management, and sewer cleaning.

2017 Accomplishments

- Managed the repair of 91 water main breaks, 17 occurred during the water infrastructure SCADA system upgrade project
- Processed 3,340 water meter service calls, including meter tests, final reads, repairs and replacements as well as new installations
- Cleaned 373,491 feet of sanitary sewer in the Glenview system and 136,854 feet of storm sewer in the Glenview system
- Began acting as Water Operator for the Village of Golf for IEPA testing and reporting as part of the Wholesale Water Supply Agreement between the Village of Glenview and Village of Golf
- Completed emergency repair of a 30" Village owned water transmission main
- Managed the lining of 29 manholes to repair and address ground water infiltration

Expenditure Analysis

- Commodity expenses for 2018 include temporary and permanent asphalt patch and concrete for water and sewer main breaks, limestone, water parts and 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
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	7,294,952	5,963,566	5,962,186	5,932,437	5,841,583
Commodities	2,303,505	577,373	593,573	547,263	583,397
Other Charges	(989)	-	-	-	-
Capital Outlay	1,496	7,670	7,670	5,500	5,500
<i>Total Operating Expenditures</i>	9,598,963	6,548,609	6,563,429	6,485,200	6,430,480
<i>Total Expenditures</i>	9,598,963	6,548,609	6,563,429	6,485,200	6,430,480
<i>Funding Sources</i>					
Glenview Water Fund	8,477,544	5,349,863	5,362,183	5,278,804	5,187,580
Glenview Sanitary Fund	48,171	65,386	65,386	64,787	100,091
Wholesale Water Fund	1,072,928	1,133,360	1,135,860	1,141,609	1,142,809
North Maine Water & Sewer Fund	320	-	-	-	-
<i>Total Funds Sources</i>	9,598,963	6,548,609	6,563,429	6,485,200	6,430,480
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
Superintendent	0.88	0.88	0.88	0.88	1.12
Supervisor	1.32	1.32	1.32	1.32	1.68
Water Utilities Manager	1.00	1.00	1.00	1.00	1.00
Field Inspector	0.44	0.44	0.44	0.88	1.12
Maintenance Equipment Operator	12.76	12.76	12.76	12.32	15.12
<i>Total Full Time</i>	16.40	16.40	16.40	16.40	20.04
<i>Part Time Positions</i>					
NA	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalent</i>	16.40	16.40	16.40	16.40	20.04

* 56% 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 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
	Actual	Budget	Budget	Actual	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Contractual	30,121	48,886	56,006	51,186	60,996
Commodities	49,292	60,500	59,200	64,200	64,100
<i>Total Operating Expenditures</i>	79,413	109,386	115,206	115,386	125,096
<i>Total Expenditures</i>	79,413	109,386	115,206	115,386	125,096
<i>Funding Sources</i>					
Glenview Water Fund	79,035	104,736	110,556	110,736	119,846
Wholesale Water Fund	377	4,650	4,650	4,650	5,250
<i>Total Funds Sources</i>	79,413	109,386	115,206	115,386	125,096

Water Distribution

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
	Actual	Budget	Budget	Actual	Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	-	-	-	-	-
Contractual	402,476	350,751	340,751	334,521	355,918
Commodities	411,123	435,062	451,562	400,552	437,186
Other Charges	-	-	-	-	-
Capital Outlay	1,496	7,670	7,670	5,500	5,500
<i>Total Operating Expenditures</i>	815,095	793,483	799,983	740,573	798,604
<i>Total Expenditures</i>	815,095	793,483	799,983	740,573	798,604
<i>Funding Sources</i>					
Glenview Water Fund	815,095	793,483	799,983	740,573	798,604
<i>Total Funds Sources</i>	815,095	793,483	799,983	740,573	798,604

Supply and Metering

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Contractual	6,833,853	5,526,354	5,527,854	5,509,754	5,352,389
Commodities	1,824,318	54,000	55,000	54,700	54,300
Other Charges	(2,956)	-	-	-	-
<i>Total Operating Expenditures</i>	8,655,215	5,580,354	5,582,854	5,564,454	5,406,689
<i>Total Expenditures</i>	8,655,215	5,580,354	5,582,854	5,564,454	5,406,689
<i>Funding Sources</i>					
Glenview Water Fund	7,583,414	4,451,644	4,451,644	4,427,495	4,269,130
Glenview Sanitary Fund	(1,070)	-	-	-	-
Wholesale Water Fund	1,072,550	1,128,710	1,131,210	1,136,959	1,137,559
North Maine Water & Sewer Fund	320	-	-	-	-
<i>Total Funds Sources</i>	8,655,215	5,580,354	5,582,854	5,564,454	5,406,689

* 98% of the FY 2018 Budget for Contractual expenditures is for the purchase of water

Sanitary Sewer System

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Contractual	28,503	37,575	37,575	36,976	72,280
Commodities	18,771	27,811	27,811	27,811	27,811
Other Charges	1,968	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	49,241	65,386	65,386	64,787	100,091
<i>Total Expenditures</i>	49,241	65,386	65,386	64,787	100,091
<i>Funding Sources</i>					
Glenview Sanitary Fund	49,241	65,386	65,386	64,787	100,091
<i>Total Funds Sources</i>	49,241	65,386	65,386	64,787	100,091

Fleet Services

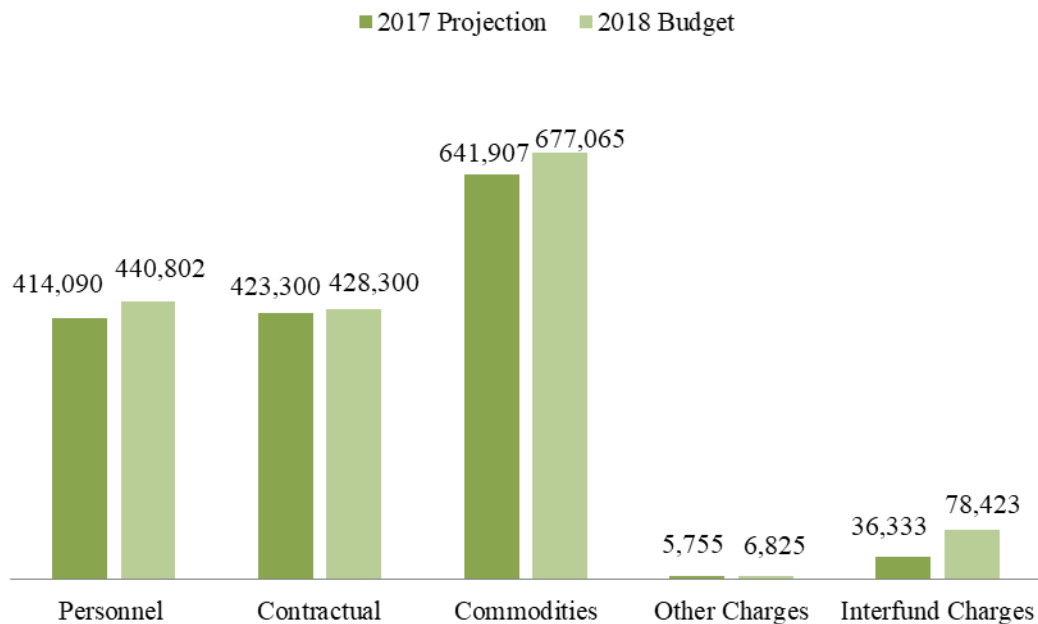
The Fleet Services Division of the Public Works Department is responsible for all preventative maintenance and repair activities for the Village's vehicles and equipment. Proper preventative maintenance is necessary to ensure that all vehicles and equipment meet their full useful life expectancy.

2017 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 Public Works fuel UST also passed its biennial OSFM inspection
- Prepared 13 vehicles and a variety of equipment for sale via online auctions
- 1,646 vehicle/equipment repair orders completed (778 in-house and 868 contractually) on 197 vehicles and prices of equipment belonging to the Village and its external customers
- Outfitted and introduced 11 new vehicles and pieces of equipment into the Village's fleet
- Completed Stage 2 (Part 1) Leaking Underground Storage Tank Investigation in Public Works yard

Expenditure Analysis

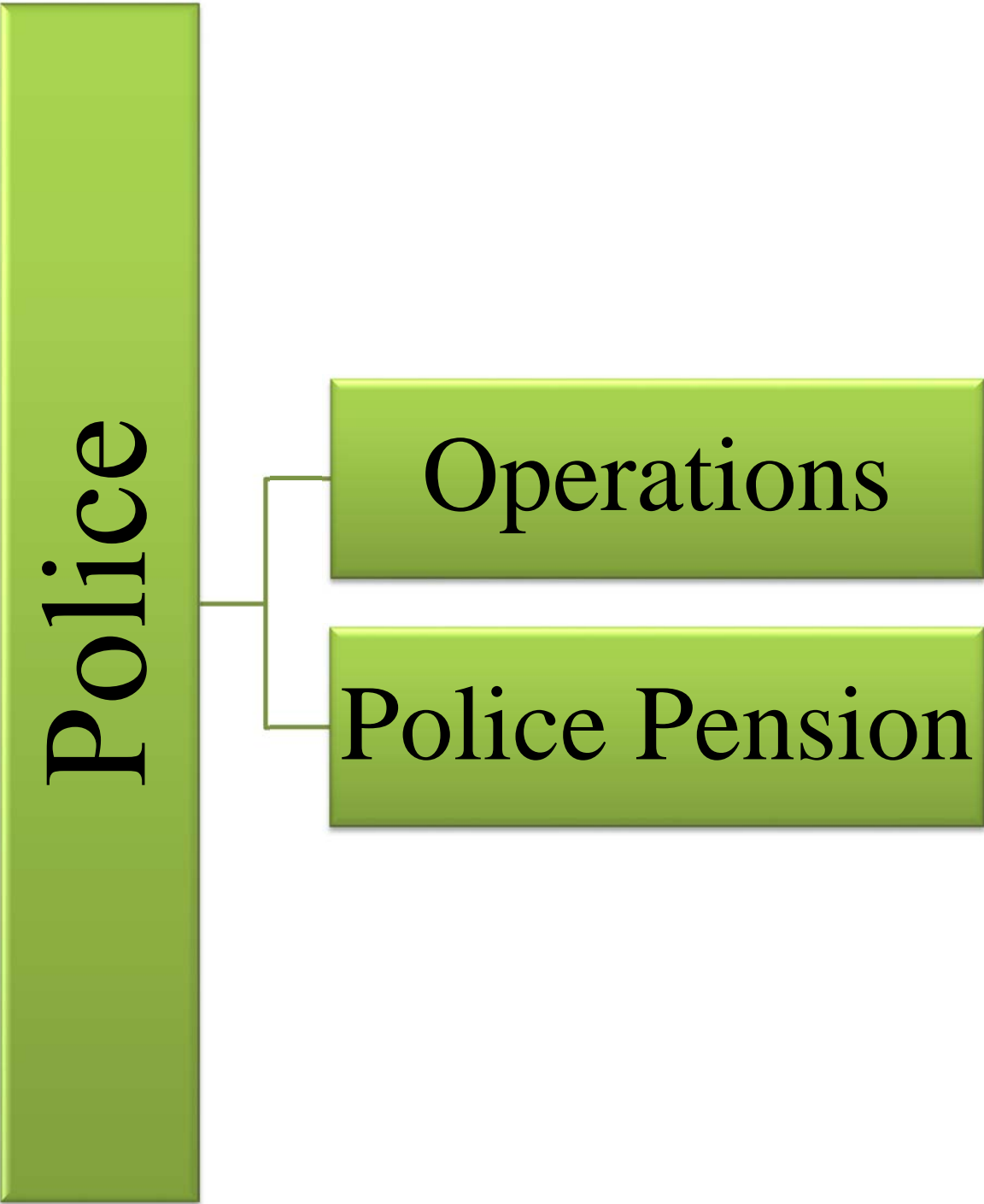
- There are no significant changes between the 2017 Projections and the 2018 Budget
- Mild increase to the 2018 commodities budget versus the 2017 projection due to 2018 fuel cost increase projections in 2018



Fleet Services Division

Fleet Services

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	421,834	431,098	431,098	414,090	440,802
Contractual	379,449	423,300	453,300	423,300	428,300
Commodities	504,940	789,636	759,636	641,907	677,065
Other Charges	1,348	5,755	5,755	5,755	6,825
Capital Outlay	-	-	-	103	-
<i>Total Operating Expenditures</i>	1,307,572	1,649,789	1,649,789	1,485,155	1,552,992
<i>Other Expenditures</i>					
Interfund Charges	36,451	36,333	36,333	36,333	78,423
<i>Total Other Expenditures</i>	36,451	36,333	36,333	36,333	78,423
<i>Total Expenditures</i>	1,344,023	1,686,122	1,686,122	1,521,488	1,631,415
<i>Funding Sources</i>					
Municipal Equipment Replacement Fund	1,344,023	1,686,122	1,686,122	1,521,488	1,631,415
<i>Total Funds Sources</i>	1,344,023	1,686,122	1,686,122	1,521,488	1,631,415
<u><i>Personnel Budget by Position</i></u>					
<i>Full Time Positions</i>					
Supervisor	1.00	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00	2.00
<i>Total Full Time</i>	3.00	3.00	3.00	3.00	3.00
<i>Part Time Positions</i>					
Fleet Assistant	0.75	0.75	0.75	0.75	0.75
<i>Total Part Time</i>	0.75	0.75	0.75	0.75	0.75
<i>Total Full Time Equivalents</i>	3.75	3.75	3.75	3.75	3.75



Police Department Summary

Police Operations, Special, and Pension

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	13,471,268	13,700,074	13,789,237	13,866,219	14,167,258
Contractual	788,579	773,850	792,982	792,873	808,413
Commodities	123,360	130,918	127,815	128,447	138,324
Other Charges	2,636,365	2,599,366	2,609,037	2,560,957	2,542,145
Capital Outlay	34	32,137	32,137	-	10,000
<i>Total Operating Expenditures</i>	17,019,607	17,236,345	17,351,208	17,348,496	17,666,140
<i>Other Expenditures</i>					
Interfund Charges	452,121	394,794	394,794	370,586	370,745
<i>Total Other Expenditures</i>	452,121	394,794	394,794	370,586	370,745
<i>Total Expenditures</i>	17,471,728	17,631,139	17,746,002	17,719,082	18,036,885
<i>Funding Sources</i>					
Corporate Fund	13,401,239	13,361,570	13,476,433	13,459,134	13,587,900
Police Special Fund	34	32,137	32,137	-	10,000
Police Pension Fund	4,070,456	4,237,432	4,237,432	4,259,948	4,438,985
<i>Total Funds Sources</i>	17,471,728	17,631,139	17,746,002	17,719,082	18,036,885
 <i>Personnel Budget by Division</i>					
<i>Full Time Positions</i>					
Police Services	75.00	75.00	76.00	76.00	76.00
<i>Total Full Time</i>	75.00	75.00	76.00	76.00	76.00
 <i>Total Part Time</i>					
Police Services	-	-	-	-	-
<i>Total Part Time</i>	-	-	-	-	-
<i>Total Full Time Equivalent</i>	75.00	75.00	76.00	76.00	76.00

Police Operations

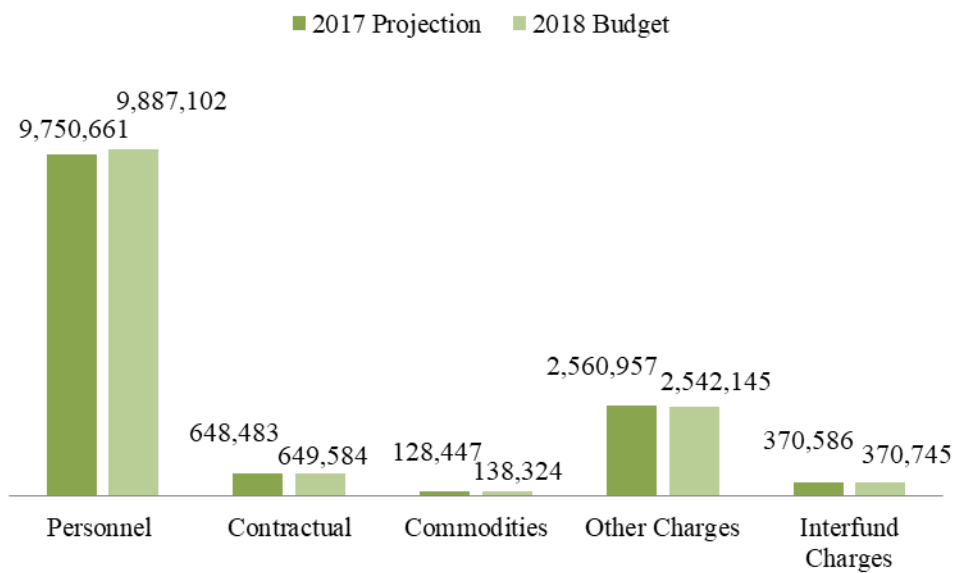
The Glenview Police Department provides quality law enforcement services to residents and businesses and provides them with a safe and secure environment that fosters a sense of security. The Police Department services include crime investigations, juvenile crime investigations, patrol operations, traffic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

2017 Accomplishments

- A new school resource officer has been assigned to Glenbrook South to better fit the appropriate needs of the new school administration.
- The department launched the CareTrak tracking system program which is available to residents who have loved ones with medical conditions causing them to wander away from home. The system is free to residents and currently being utilized by five Glenview families.
- The Police Department currently has 21 “state-certified” officers that received intensive training in recognizing and addressing individuals with mental illness/behavioral disability. The training was obtained through the Illinois Law Enforcement Training and Standards Board at no cost to the department with a savings of \$11,500.

Expenditure Analysis

- Other Charges include the Village’s contribution to police pensions which is transferred to the Police Pension Fund. The 2017 projected pension contribution is \$2,456,386 and the 2018 budget is \$2,448,164, a decrease of \$8,222, which is the actuarially recommended contribution for the year. The 2018 budget also provides for advanced medical training in the use of tourniquets, bandages, and occlusive dressing; continued training in crisis intervention focused on mental health issues; and participation in SUV driving training which will equip officers with skills to safely operate department vehicles.
- Interfund Charges include the maintenance and repair of the department’s fleet and reserves for future vehicle replacement



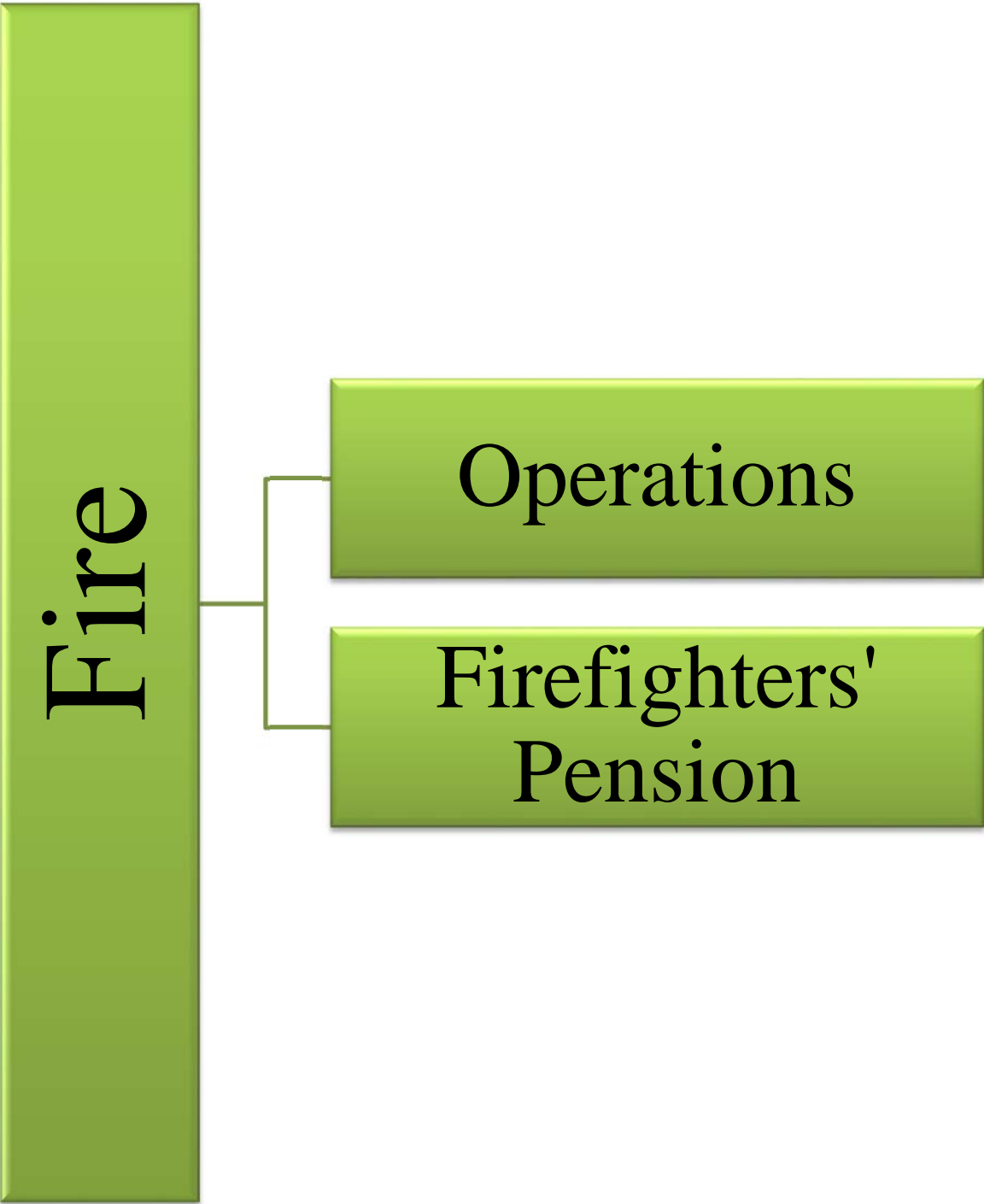
Police Operating

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	9,522,987	9,601,349	9,690,512	9,750,661	9,905,501
Contractual	666,405	635,143	654,275	648,483	649,584
Commodities	123,360	130,918	127,815	128,447	138,324
Other Charges	2,636,365	2,599,366	2,609,037	2,560,957	2,542,145
Capital Outlay	34	32,137	32,137	-	10,000
Total Operating Expenditures	12,949,151	12,998,913	13,113,776	13,088,548	13,245,554
<i>Other Expenditures</i>					
Interfund Charges	452,121	394,794	394,794	370,586	370,745
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Total Other Expenditures	452,121	394,794	394,794	370,586	370,745
Total Expenditures	13,401,273	13,393,707	13,508,570	13,459,134	13,616,299
Funding Sources					
Corporate Fund	13,401,239	13,361,570	13,476,433	13,459,134	13,587,900
Police Special Fund	34	32,137	32,137	-	10,000
Commuter Parking Fund	-	-	-	-	18,399
Total Funding Sources	13,401,273	13,393,707	13,508,570	13,459,134	13,616,299
Personnel Budget by Position					
<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
Total Full Time	75.00	75.00	75.00	75.00	75.00
<i>Part Time Positions</i>					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	75.00	75.00	75.00	75.00	75.00

Police Pension

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	3,948,282	4,098,725	4,098,725	4,115,558	4,280,156
Contractual	122,174	138,707	138,707	144,390	158,829
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Operating Expenditures</i>	4,070,456	4,237,432	4,237,432	4,259,948	4,438,985
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-	-
<i>Total Expenditures</i>	4,070,456	4,237,432	4,237,432	4,259,948	4,438,985
<i>Funding Sources</i>					
Police Pension Fund	4,070,456	4,237,432	4,237,432	4,259,948	4,438,985
<i>Total Funds Sources</i>	4,070,456	4,237,432	4,237,432	4,259,948	4,438,985

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Fire Department Summary

Fire Operations, Foreign Fire, and Pension

	Fiscal Year	Fiscal Year 2018			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	16,180,163	16,351,366	16,370,705	16,472,597	16,928,370
Contractual	530,308	548,910	548,910	534,010	619,735
Commodities	289,232	323,141	323,141	323,141	336,786
Other Charges	4,054,727	3,848,358	3,848,358	3,848,358	4,054,245
Total Operating Expenditures	21,054,430	21,071,775	21,091,114	21,178,106	21,939,136
<i>Other Expenditures</i>					
Interfund Charges	975,291	1,197,803	1,197,803	1,160,560	1,144,600
Total Other Expenditures	975,291	1,197,803	1,197,803	1,160,560	1,144,600
Total Expenditures	22,029,721	22,269,578	22,288,917	22,338,666	23,083,736
Funding Sources					
Corporate Fund	16,105,742	16,136,648	16,155,987	16,070,408	16,581,431
Foreign Fire Fund	94,105	110,000	110,000	110,000	110,000
Firefighters' Pension Fund	5,829,874	6,022,930	6,022,930	6,158,258	6,392,305
Total Funds Sources	22,029,721	22,269,578	22,288,917	22,338,666	23,083,736
<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

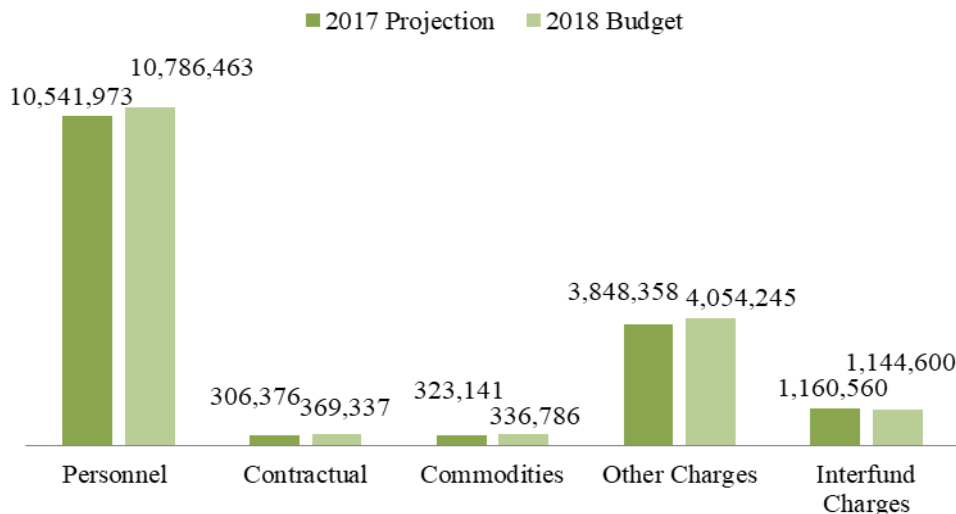
The Glenview Fire Department provides high quality fire suppression and emergency medical services to residents and businesses residing in the Village of Glenview, Village of Golf, and unincorporated areas of Cook County located within the Glenbrook Fire Protection District. Fire Department services include emergency medical, 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, vehicle extrications, hazardous materials incidents, above and below ground rescues, water and ice rescues, and miscellaneous hazard investigations. The department also provides a wide range of public education programs and services to educate and promote fire safety the community. Fire department administrative responsibilities include managing the department’s financial matters, budget requests, budget compliance, short and long term goal development, relations with public and private entities, as well as personnel matters including, staffing, discipline and labor relations.

2017 Accomplishments

- Successfully developed and implemented an expanded recruiting program to attract a more diverse applicant pool. This was accomplished thru ten events at Chicago city colleges and civic organizations
- All fire personnel completed an introductory program on behavioral health. This program was expanded to include police and public safety dispatch personnel
- Implemented total response time analytics to make sure total response time components are within industry best practices
- Implemented a smoke detector installation program for those occupancies found to not have operating units
- Completed training with Glenview police on rescue task force incidents and participated in an area-wide rescue task force training scenario at Fort Sheridan involving fire, police, military and federal agencies

Expenditure Analysis

- The 2017 personnel expenditures include costs related contractual obligations and increases in health insurance
- Other charges include the Village’s contribution to fire pensions which are transferred to the Firefighter’s Pension Fund. The 2017 projected pension contribution is \$3,798,546 and the 2018 budget is \$4,011,045, an increase of \$212,499, or 5.6% which is the actuarially recommended contribution for the year



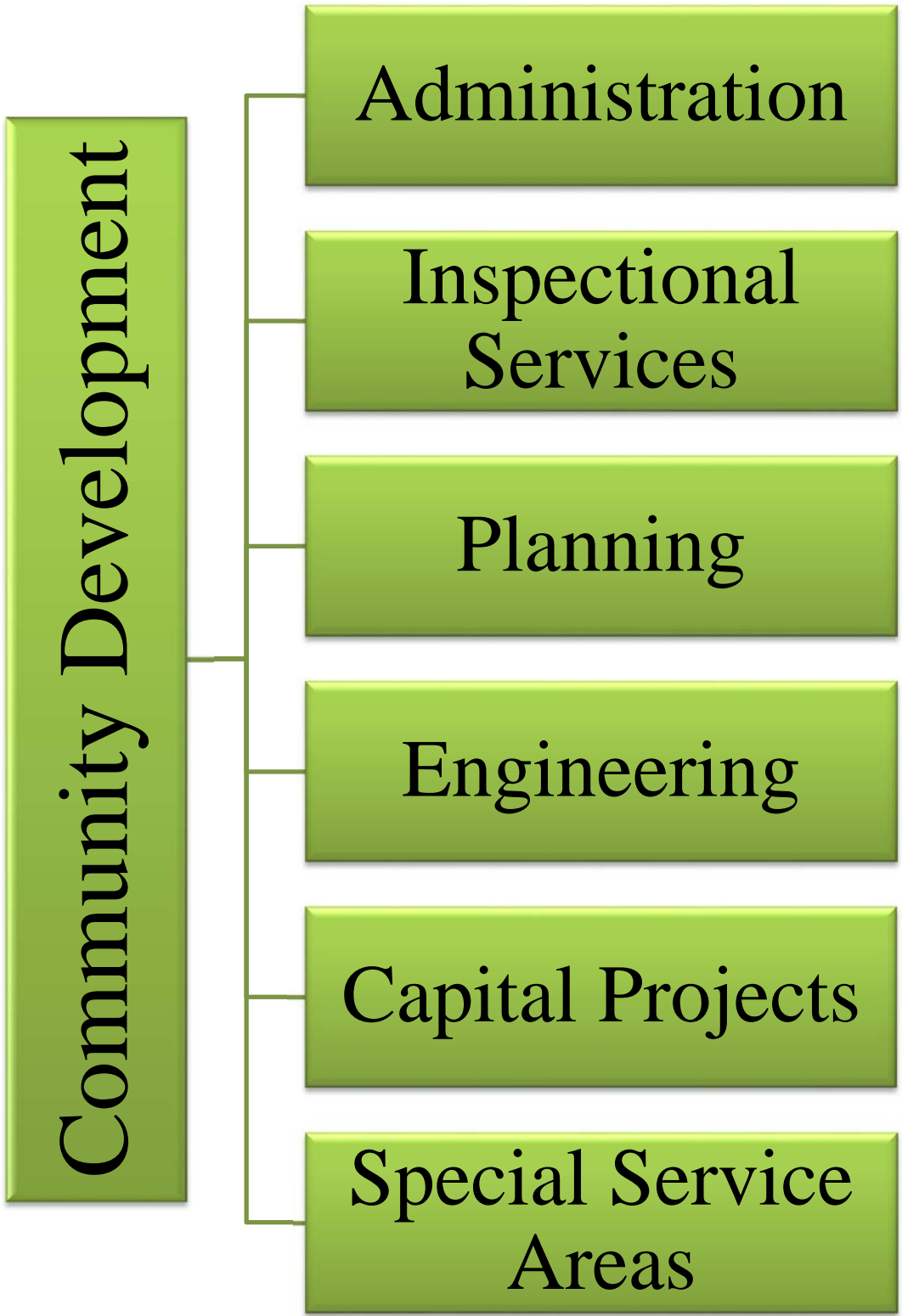
Fire Operations

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	10,552,886	10,570,970	10,590,309	10,541,973	10,786,463
Contractual	327,711	306,376	306,376	306,376	369,337
Commodities	289,232	323,141	323,141	323,141	336,786
Other Charges	4,054,727	3,848,358	3,848,358	3,848,358	4,054,245
Total Operating Expenditures	15,224,556	15,048,845	15,068,184	15,019,848	15,546,831
<i>Other Expenditures</i>					
Interfund Charges	975,291	1,197,803	1,197,803	1,160,560	1,144,600
Total Other Expenditures	975,291	1,197,803	1,197,803	1,160,560	1,144,600
Total Expenditures	16,199,847	16,246,648	16,265,987	16,180,408	16,691,431
<i>Funding Sources</i>					
Corporate Fund	16,105,742	16,136,648	16,155,987	16,070,408	16,581,431
Foreign Fire Fund	94,105	110,000	110,000	110,000	110,000
Total Funds Sources	16,199,847	16,246,648	16,265,987	16,180,408	16,691,431
<u>Personnel Budget by Position</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
Total Full Time	81.00	81.00	81.00	81.00	81.00
<i>Part Time Positions</i>					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	81.00	81.00	81.00	81.00	81.00

Fire Pension

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
<i>Budgeted Expenditures</i>	Actual	Budget	Budget	Actual	Budget
<i>Operating Expenditures</i>					
Personnel	5,627,277	5,780,396	5,780,396	5,930,624	6,141,907
Contractual	202,597	242,534	242,534	227,634	250,398
<i>Total Operating Expenditures</i>	5,829,874	6,022,930	6,022,930	6,158,258	6,392,305
<i>Total Expenditures</i>	5,829,874	6,022,930	6,022,930	6,158,258	6,392,305
<i>Funding Sources</i>					
Firefighters' Pension Fund	5,829,874	6,022,930	6,022,930	6,158,258	6,392,305
<i>Total Funds Sources</i>	5,829,874	6,022,930	6,022,930	6,158,258	6,392,305

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Community Development Department

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

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	2,602,797	2,458,524	2,502,431	2,407,808	2,292,490
Contractual	1,612,512	1,420,733	1,451,984	1,444,926	1,452,554
Commodities	9,677	12,053	10,553	9,355	8,050
Other Charges	538,236	816,819	844,123	825,331	984,414
Capital Outlay	254,588	-	-	-	-
Total Operating Expenditures	5,017,811	4,708,129	4,809,091	4,687,420	4,737,508
<i>Other Expenditures</i>					
Interfund Charges	70,373	74,744	74,744	70,535	54,708
Capital Projects	15,528,080	17,199,756	19,803,867	19,741,616	15,796,645
Depreciation	1,847,440	1,810,956	1,810,956	1,822,797	1,847,440
Transfer Out	2,668,877	103,644	103,644	106,617	125,644
Total Other Expenditures	20,114,771	19,189,100	21,793,211	21,741,565	17,824,437
Total Expenditures	25,132,582	23,897,229	26,602,302	26,428,985	22,561,945
Funding Sources					
Corporate Fund	3,709,714	3,494,708	3,568,366	3,494,701	3,383,935
Special Tax Allocation Fund	342,295	219,834	219,834	216,921	214,178
Glenview Water Fund	4,224,201	6,141,257	6,748,452	6,206,379	5,923,619
Glenview Sanitary Fund	1,536,946	2,131,048	2,391,637	2,295,684	2,000,284
Wholesale Water Fund	62,816	62,816	62,816	62,816	62,816
Commuter Parking Fund	74,900	74,901	74,901	74,901	103,485
Special Service Area Bond Fund	554,744	369,075	369,075	372,047	342,985
Capital Projects Fund	8,953,455	9,190,584	10,954,215	10,669,814	4,719,330
Glen Capital Projects	4,317,493	273,006	273,006	991,753	3,696,113
Motor Fuel Tax Fund	1,356,017	1,940,000	1,940,000	2,043,969	2,115,200
Total Funds Sources	25,132,582	23,897,229	26,602,302	26,428,985	22,561,945
Personnel Budget by Division					
<i>Full Time Positions</i>					
Administration	2.78	1.78	1.78	1.00	1.33
Inspectional Services	5.00	5.00	5.00	5.00	5.00
Planning	3.00	4.00	4.00	4.00	3.67
Engineering	3.00	3.00	3.00	3.00	3.00
Capital Improvements	3.22	3.22	3.22	3.00	3.00
Total Full Time	17.00	17.00	17.00	16.00	16.00
<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 Equivalent	18.80	18.80	18.80	17.80	17.80

Administration

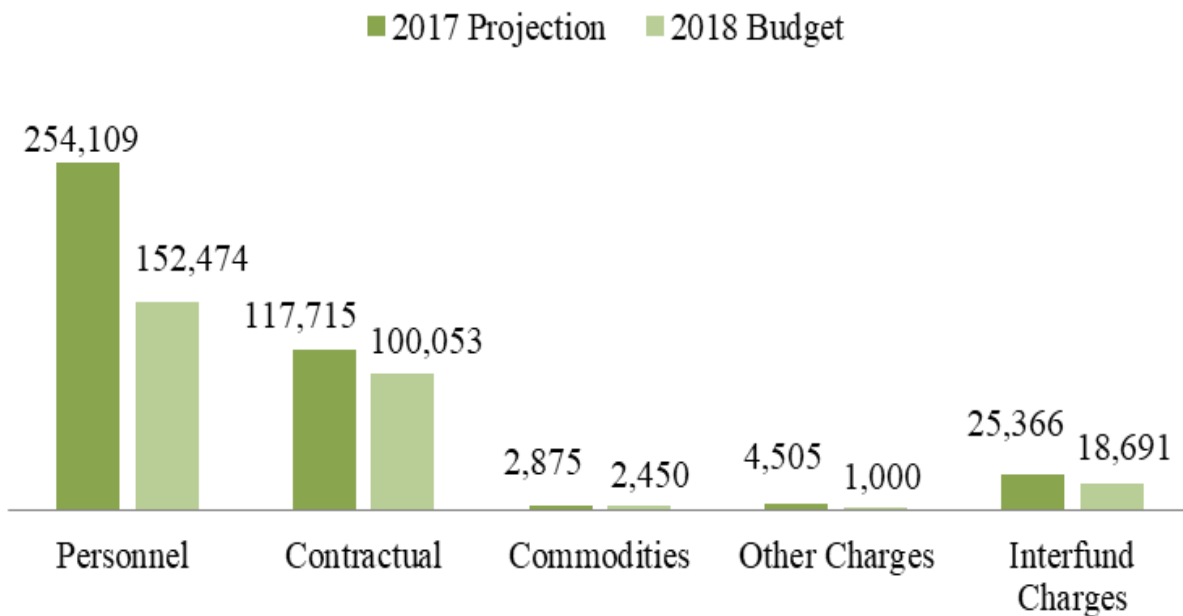
The Administration division of the Community Development Department supports the day-to-day operations. This division includes the Director and Management Analyst.

2017 Accomplishments

- Successful transition of the management team which is focused on creating opportunities to enhance the customer's permitting experience and the methods by which engineering services are delivered.

Expenditure Analysis

- Contractual expenditures include funding for dues and memberships.
- Commodity expenditures include funding for training.
- 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 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	433,160	302,921	315,978	254,109	152,474
Contractual	49,478	115,928	117,428	117,715	100,053
Commodities	5,288	5,573	4,073	2,875	2,450
Other Charges	4,831	4,650	4,650	4,505	1,000
Total Operating Expenditures	492,757	429,072	442,129	379,204	255,977
<i>Other Expenditures</i>					
Interfund Charges	32,015	25,908	25,908	25,366	18,691
Total Other Expenditures	32,015	25,908	25,908	25,366	18,691
Total Expenditures	524,772	454,980	468,037	404,570	274,668
Funding Sources					
Corporate Fund	376,706	234,952	248,009	213,317	110,641
Special Tax Allocation Fund	99,943	170,713	170,713	167,665	164,027
Glenview Water Fund	32,812	33,624	33,624	16,083	-
Glenview Sanitary Fund	15,312	15,691	15,691	7,505	-
Total Funds Sources	524,772	454,980	468,037	404,570	274,668
Personnel Budget by Position					
<i>Full Time Positions</i>					
Director	0.78	0.78	0.78	-	0.33
Assistant to the Director	1.00	-	-	-	-
Management Analyst	1.00	1.00	1.00	1.00	1.00
Total Full Time	2.78	1.78	1.78	1.00	1.33
<i>Part Time Positions</i>					
NA	-	-	-	-	-
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	2.78	1.78	1.78	1.00	1.33

Inspectional Services

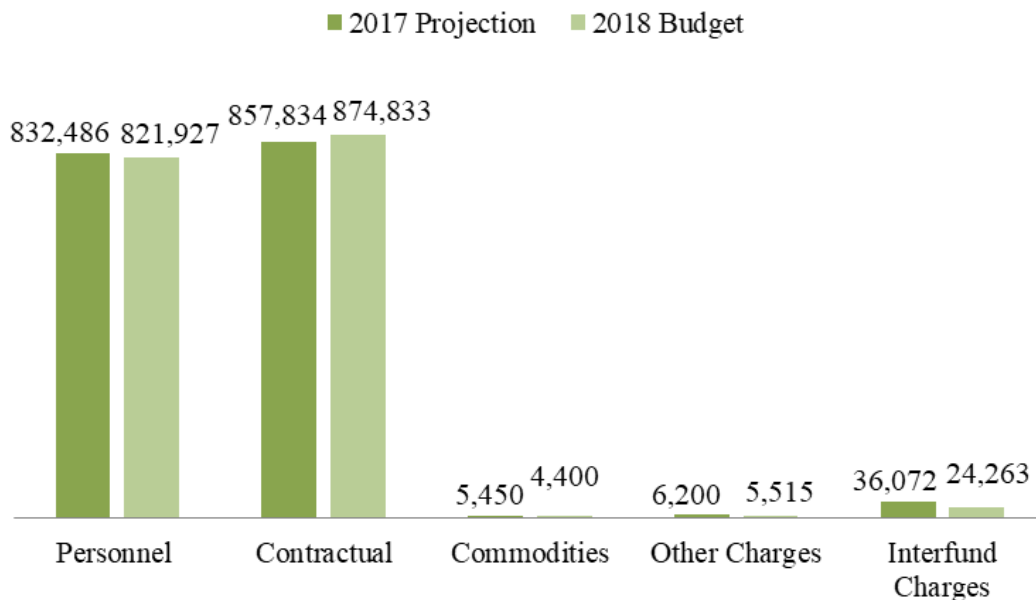
The Inspectional Services Division of the Community Development Department enforces Glenview’s building, health, fire, property maintenance and zoning codes. It reviews, approves, inspects, and issues permits for all construction throughout the Village. Inspectional Services staff also follows up on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

2017 Accomplishments

- A more efficient and less burdensome process for customers and the permit technicians was created by streamlining the insurance and bonding requirements.
- Inspectional Services issued over 3,100 permits and performed over 9,000 inspections in 2017.

Expenditure Analysis

- Personnel expenditures remain flat with no staffing modifications.
- Contractual expenditures are budgeted based on a normal workload. If additional resources are needed for special projects or situations, additional funding which would be offset with additional permit revenue would be requested. Contractual expenditures are expected to increase slightly in 2018 due to an anticipated minor increase in the number of yearly building inspections.
- Commodities include funding for safety shoes and testing equipment.
- Other Charges include funding for required certifications and training.
- Interfund Charges include funding for maintenance and repair of vehicles and reserving for their future replacement.



Inspectional Services

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	840,697	820,725	829,214	832,486	821,927
Contractual	826,807	862,050	862,050	857,834	874,833
Commodities	4,052	5,450	5,450	5,450	4,400
Other Charges	2,057	6,200	6,200	6,200	5,515
<i>Total Operating Expenditures</i>	1,673,612	1,694,425	1,702,914	1,701,970	1,706,675
<i>Other Expenditures</i>					
Interfund Charges	24,978	38,709	38,709	36,072	24,263
<i>Total Other Expenditures</i>	24,978	38,709	38,709	36,072	24,263
<i>Total Expenditures</i>	1,698,590	1,733,134	1,741,623	1,738,042	1,730,938
<i>Funding Sources</i>					
Corporate Fund	1,698,590	1,733,134	1,741,623	1,738,042	1,730,938
<i>Total Funds Sources</i>	1,698,590	1,733,134	1,741,623	1,738,042	1,730,938
<i>Personnel Budget by Position</i>					
<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 Equivalents</i>	6.80	6.80	6.80	6.80	6.80

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Planning

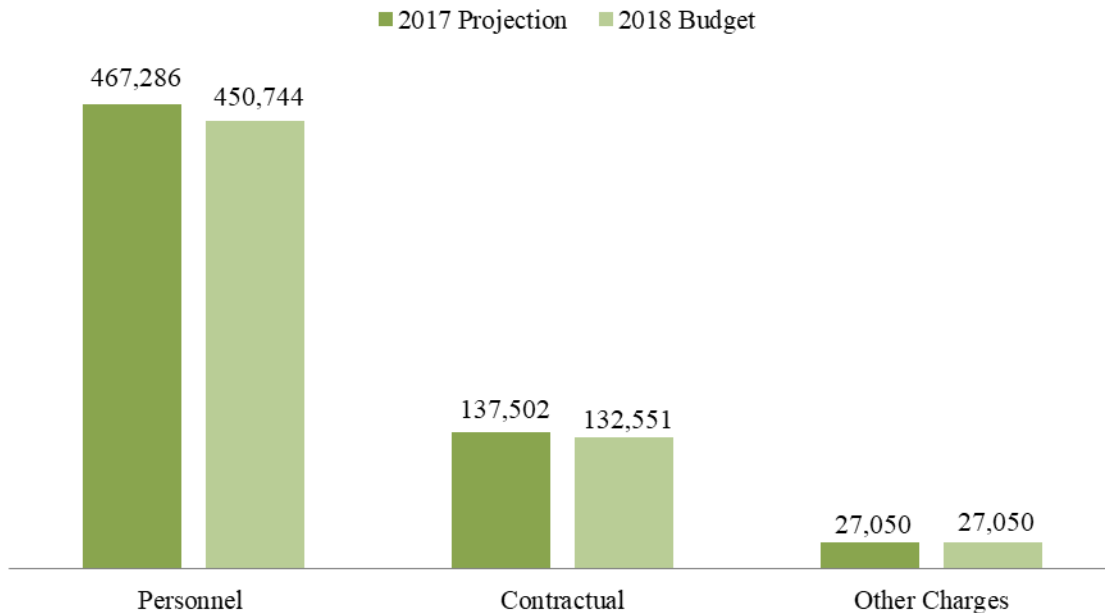
The Planning Division of the Community Development Department leads the economic development of the Village and reviews proposed land uses and development projects to ensure compatibility with the Village's Comprehensive Plan and ordinance requirements. The Division implements major planning initiatives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

2017 Accomplishments

- The Comprehensive Plan was adopted by the Village Board.
- An agreement with Drake Homes was approved to redevelop the former Village Hall site with a new 26 unit residential development. The regulatory review occurred during the spring and the site was sold to Drake in July.
- Supported the process for the Village Board to sell the former Bess Hardware site to a developer to construct an iconic mixed-use building on the property.
- Coordinated the reviews of 139 Appearance Commission cases, 49 Plan Commission cases and 56 Zoning Board of Appeals cases.

Expenditure Analysis

- Personnel expenditures remain flat with a portion of the Director salary listed in Administration Division.
- Contractual expenditures include funding for specialized development advisory services, memberships, document recording, third-party consultants for traffic and fiscal impact studies (typically reimbursable by developers), environmental reviews, membership in the Chicago North Shore Visitor and Convention Bureau, and copies for recording.
- Other Charges include funding for various commissions and boards, Commission minutes, and required certifications and training.



Planning

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	480,467	481,244	487,096	467,286	450,744
Contractual	221,371	110,380	140,131	137,502	132,551
Commodities	337	-	-	-	-
Other Charges	23,384	27,050	27,050	27,050	27,050
Capital Outlay	-	-	-	-	-
Total Operating Expenditures	725,559	618,674	654,277	631,838	610,345
Total Expenditures	725,559	618,674	654,277	631,838	610,345
Funding Sources					
Corporate Fund	725,559	618,674	654,277	631,838	610,345
Total Funds Sources	725,559	618,674	654,277	631,838	610,345
<u>Personnel Budget by Position</u>					
Full Time Positions					
Director of Planning	1.00	1.00	1.00	1.00	0.67
Planning Manager	1.00	1.00	1.00	1.00	1.00
Planner II	2.00	2.00	2.00	2.00	2.00
Total Full Time	4.00	4.00	4.00	4.00	3.67
Part Time Positions					
Total Part Time	-	-	-	-	-
Full Time Equivalents	4.00	4.00	4.00	4.00	3.67

Engineering

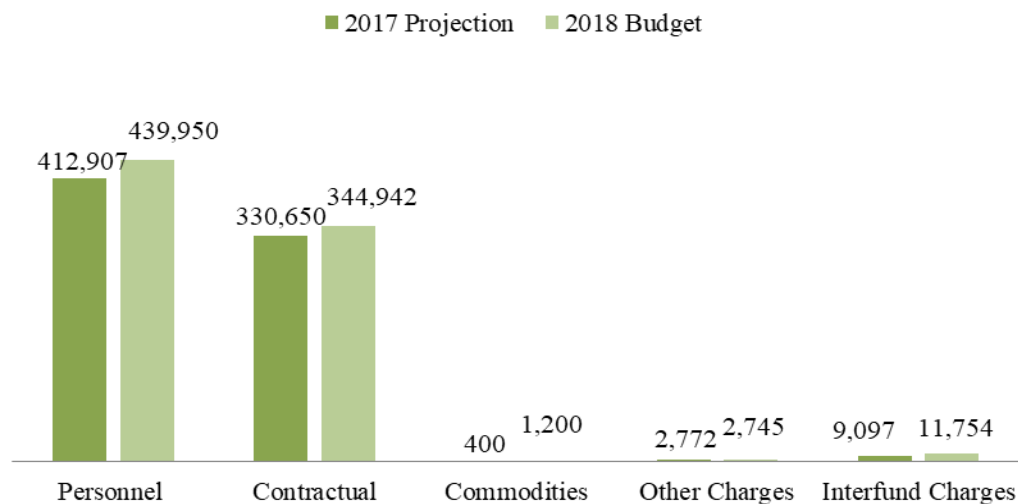
The Engineering Division of the Community Development Department is responsible for developing the Village's Capital Improvement Program (CIP), which includes the planning and funding for the capital maintenance of the Village's core infrastructure including roadways, potable water mains, sanitary and 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. Additionally, the division provides engineering services (plan review, inspections and complaints) for all private projects.

2017 Accomplishments

- Coordinated the 5-year CIP process which includes the allocation of funds for resurfacing and reconstruction of roadways, and the reconstruction or addition of infrastructure (storm water, sanitary, water).
- Awarded the Glenview Road Streetscape and Harlem Avenue resurfacing – both supported by federal STP funds.
- \$19.5 million was dedicated to 2017 CIP projects.
- Successfully managed the regulatory engineering function for local private projects.

Expenditure Analysis

- Personnel expenditures remain flat with no staffing modifications.
- Contractual expenditures for engineering services, currently supplied by the staff of Baxter and Woodman, are projected to increase due to the continued rising demand for plan review and design work associated with CIP projects.
- Contractual expenditures also include funding for dues and memberships, and mailing costs associated with major infrastructure projects.
- 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 2017			Fiscal Year
	2016	Original	Revised	Projected	2018
	Actual	Budget	Budget	Actual	Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	413,222	428,534	429,710	412,907	439,950
Contractual	340,941	331,150	331,150	330,650	344,942
Commodities	-	400	400	400	1,200
Other Charges	-	2,772	2,772	2,772	2,745
Total Operating Expenditures	754,163	762,856	764,032	746,729	788,837
<i>Other Expenditures</i>					
Interfund Charges	13,380	10,127	10,127	9,097	11,754
Total Other Expenditures	13,380	10,127	10,127	9,097	11,754
Total Expenditures	767,544	772,983	774,159	755,826	800,591
Funding Sources					
Corporate Fund	646,271	647,484	648,660	635,355	671,506
Glenview Water Fund	80,615	83,436	83,436	80,024	85,814
Glenview Sanitary Fund	40,657	42,063	42,063	40,447	43,271
Total Funds Sources	767,544	772,983	774,159	755,826	800,591
<u>Personnel Budget by Position</u>					
Full Time Positions					
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
Total Full Time	3.00	3.00	3.00	3.00	3.00
Part Time Positions					
Total Part Time	-	-	-	-	-
Full Time Equivalents	3.00	3.00	3.00	3.00	3.00

Capital Projects

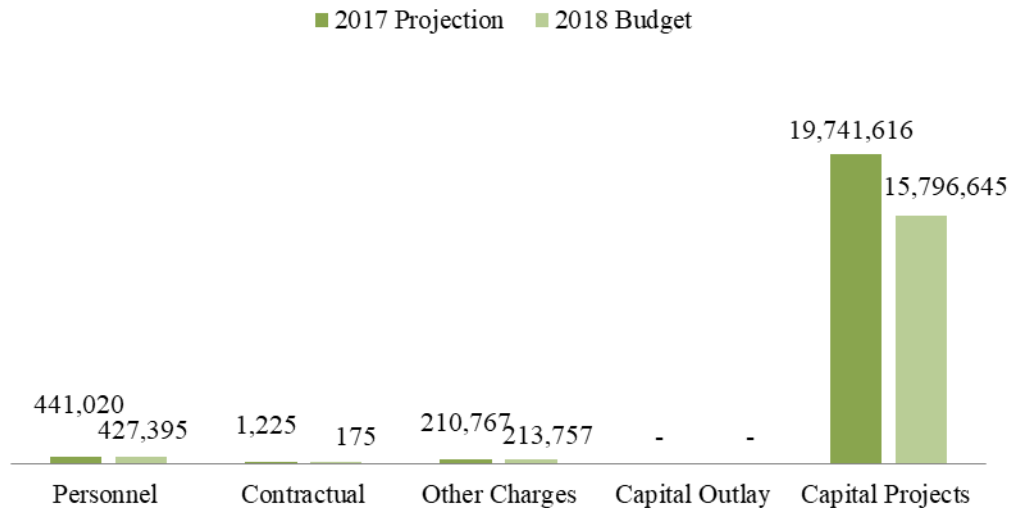
The Capital Projects Division of the Community Development Department is responsible for implementing the Village’s Capital Improvement Program (CIP), which includes the oversight and inspection of the Village’s implementation of the core infrastructure including roadways, potable water mains, sanitary and storm sewers along with other components. As part of the implementation process for the CIP, the Village manages the projects through active outreach with local residents including pre-project meetings, ongoing project emails, first class mail updates and blog posts.

2017 Accomplishments

- The Capital Projects Division was responsible for the construction of over \$19.5 million in public infrastructure improvements in 2017.
- Three major construction projects were bid and constructed: downtown Glenview Road resurfacing and streetscape, the Lyon (Bonnie Glen) School detention project, and the Harlem Avenue watermain and resurfacing project.

Expenditure Analysis

- Personnel expenditures remain flat with no staffing modifications. The division is supported by contractual staff that oversees the daily operations of the construction projects, currently supplied by Baxter & Woodman.
- Contractual expenditures include funding for dues and memberships, and training.
- Capital Projects expenditures for 2018 are budgeted at \$15,796,645.



Capital Projects

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	435,251	425,100	440,433	441,020	427,395
Contractual	173,915	1,225	1,225	1,225	175
Commodities	-	630	630	630	-
Other Charges	179,637	270,716	210,716	210,767	213,757
Capital Outlay	254,588	-	-	-	-
Total Operating Expenditures	1,043,391	697,671	653,004	653,642	641,327
<i>Other Expenditures</i>					
Capital Projects	15,528,080	17,199,756	19,803,867	19,741,616	15,796,645
Depreciation	1,847,440	1,810,956	1,810,956	1,822,797	1,847,440
Transfer Out	2,425,832	-	-	-	22,000
Total Other Expenditures	19,801,352	19,010,712	21,614,823	21,564,413	17,666,085
Total Expenditures	20,844,743	19,708,383	22,267,827	22,218,055	18,307,412
Funding Sources					
Corporate Fund	262,588	260,464	275,797	276,149	260,505
Special Tax Allocation Fund	242,352	49,121	49,121	49,256	50,151
Glenview Water Fund	4,110,774	5,784,197	6,391,392	5,885,240	5,462,753
Glenview Sanitary Fund	1,464,348	2,073,294	2,246,579	2,164,157	1,837,059
Wholesale Water Fund	62,816	62,816	62,816	62,816	62,816
Commuter Parking Fund	74,900	74,901	74,901	74,901	103,485
Capital Projects Fund	8,953,455	9,190,584	10,954,215	10,669,814	4,719,330
Glen Capital Projects	4,317,493	273,006	273,006	991,753	3,696,113
Motor Fuel Tax Fund	1,356,017	1,940,000	1,940,000	2,043,969	2,115,200
Total Funds Sources	20,844,743	19,708,383	22,267,827	22,218,055	18,307,412
Personnel Budget by Position					
<i>Full Time Positions</i>					
Director	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	3.00	3.00
<i>Part Time Positions</i>					
Total Part Time	-	-	-	-	-
Total Full Time Equivalents	3.22	3.22	3.22	3.00	3.00

Special Service Areas

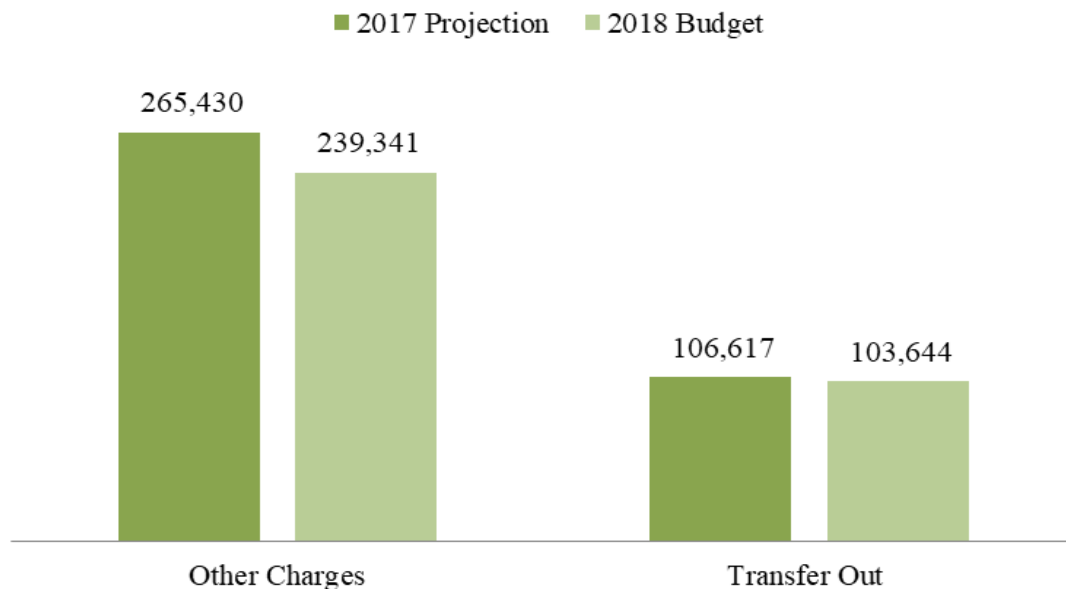
By State Statute, Special Service Area (SSA) financing is an available funding mechanism for residents to voluntarily fund (by a voting process) infrastructure improvements and repay the costs, plus interest, as part of their property tax bill over a period of time. The Village offers 10 or 20 years (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.
- Transfers Out is to repay other funds for SSA projects by transferring the property taxes collected for various special service areas.



Special Service Areas

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Other Charges	311,698	265,431	265,431	265,430	239,341
<i>Total Operating Expenditures</i>	311,698	265,431	265,431	265,430	239,341
<i>Other Expenditures</i>					
Transfer Out	243,045	103,644	103,644	106,617	103,644
<i>Total Other Expenditures</i>	243,045	103,644	103,644	106,617	103,644
<i>Total Expenditures</i>	554,744	369,075	369,075	372,047	342,985
<i>Funding Sources</i>					
Special Service Area Bond Fund	554,744	369,075	369,075	372,047	342,985
<i>Total Funds Sources</i>	554,744	369,075	369,075	372,047	342,985

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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 2018-2022 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 2018-2022 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 2018 if the project began in 2019 and was completed in 2022.

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 2018 with design of the roadway and then construction of the roadway in 2019, 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 2018-2022, the Village currently plans to directly transfer \$25,250,000 from the Corporate Fund for capital projects.

There is also a minimal impact on the 2018 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 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.	Not applicable as none proposed during this cycle
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
Public Works	Repairs of sealants surrounding exterior windows and doors, control joints, phased walls and masonry in order to maintain or improve the energy efficiency of the facility	Small Reduction – Less than \$10K 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

Capital Improvement Program

CORE INFRASTRUCTURE

Design

\$607,000

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

Road Resurfacing

\$1,617,665

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 2.0 miles resurfaced in 2017. The roadways include:

- Railroad Avenue (Glenview Road to Linneman Street)
- Leanne Court (Blake Lane to Glenway Drive)
- Blake Lane (Landwehr Road to east cul-de-sac)
- Pflingsten Road (Sheryl Lane to Michael Manor)
- Timber Edge Lane (east cul-de-sac to west cul-de-sac)
- Magnolia Street/Merle Lane (West Lake Avenue to Gregory Drive)
- Merle Lane (Gregory Drive to Carol Lane)
- Lakewood Court (Greenwood Road to cul-de-sac)
- Springdale Avenue/Bette Lane (Gloria Court to west of Castle Drive)
- Pflingsten Road (Linneman Street to east end)
- Prairie Lawn Road (Independence Avenue to cul-de-sac)
- Sioux Trail (Willow Road to cul-de-sac)
- Spruce/Larkdale drives (Robincrest Lane to Linneman Street)
- Linden Leaf Drive (Glenview Road to Roosevelt Avenue)
- MARS Asphalt (various locations Village-wide)
- MARS Concrete (supplemental to Public Works budget)

Road Reconstruction

\$8,090,837

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 1.5 miles reconstructed in 2018. The roadways include:

- Crestwood Lane (Pflingsten Road to Landwehr Road)
- Dewes Street (Shermer Road to Spruce Street)
- Blackthorn Drive (Sequoia Trail to 1505 Blackthorn)
- Topp Lane (Waukegan Road to Hollywood Avenue)

ANCILLARY PROJECTS

Crack Sealing **\$96,654**

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 **\$430,135**

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 **\$84,365**

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. 2018 reflects year eight of the twenty-year payback schedule.

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.

East Lake Pedestrian Overpass and Glenview Road over Middle Fork of NBCR Bridge Repairs **\$213,303**

This item consists of necessary repairs to two bridges maintained by the village.

Skokie Valley Trail – Phase I **\$290,000**

The Village has obtained approval of *Invest in Cook County* grant funding to complete a Phase I Engineering study of the 3.9-mile segment of the Skokie Valley Trail from the northernmost border of Northfield to the south side of Old Orchard Road. This is a joint project with the Villages of Wilmette, Northfield, and Skokie. The Invest in Cook County program will fund \$188,000. The remaining balance of \$102,000 will be equally divided between all four villages and reimbursed to the Village upon completion of the project.

Shermer Road Multi-use path Construction **\$247,406**

This project includes construction of concrete shared-use path that will be located on the east side of Shermer between West Lake and Willow Road. It will be a continuation and connection to the path along West Lake. This is a joint project with the Village of Northbrook. This project is supported by an approved Illinois Transportation Enhancement Program (ITEP) grant funding in the amount of \$916,320.00.

Shermer Road Multi-use path Construction Engineering- Inspections **\$123,700**

This funding provides the field observation and inspection support necessary to construct the Shermer Road Multi-Use Path Project. This out-source contract work includes daily site records of activities and field notes, project quantities, and all necessary related documentation. This project is supported by ITEP grant funding in the amount of \$91,630.

WATER SYSTEM PROJECTS

Locust Avenue and Linden Avenue **\$1,188,804**

This project includes the replacement of approximately 2,200 feet of new water from Maple Street to Magnolia Street. The roadway's other utilities including storm will also be maintained prior to resurfacing the entire stretch of roadway.

Willow Road Main Relocation **\$490,903**

This project includes the relocation of the village maintained water main that is in located with the IDOT Willow Road bridge widening project.

SANITARY SEWER PROJECTS

Sanitary Sewer Lining **\$182,660**

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 **\$121,665**

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 **\$97,332**

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 **\$48,000**

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

Quick-win Storm Water Projects **\$165,000**

As identified in the Village's storm water master plan, the Flood Risk Reduction Program, there are multiple projects that are moving forward to improve the storm water level of service for local neighborhoods. The areas targeted for 2018 improvement include an area at the northwest corner of Wagner Farm. The project consists of the installation of the overland drainage swale, benefiting the Glen Oak Acres subdivision.

THE GLEN

The Glen Main Stem Roads – Phase II **\$3,486,647**

This project includes the second phase of resurfacing of the main stem roads throughout The Glen, which includes West Lake Avenue, Tower Drive, Compass Road, Shermer Avenue, and the remaining section of Chestnut Avenue in The Glen Town Center. TIF funds are being used for the project.

Design and Construction Inspections **\$210,000**

This line item includes the final design and construction inspections for the Glen Main Stem Road Resurfacing Project Phase II. Phase I was completed in 2016

FACILITIES MANAGEMENT

Municipal Center

\$79,403

Staff will manage the inspection and repairs of sealants surrounding exterior windows and doors, control joints, phased walls and masonry in order to maintain or improve the energy efficiency of the facility. The concrete ramp to the underground garage will also be inspected and repaired as needed. The expansion tank in the police garage will also be replaced to absorb water pressure and prevent broken pipes.

Public Works – Phase I

\$42,108

Replacement of two large overhead garage doors and systems required to operate the doors at each entrance.

Public Works – Phase III

\$41,108

Replacement of two large overhead garage doors and systems required to operate the doors at each entrance.

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. This work was carried over from 2017.

Fire Station 13

\$15,000

The installation of a supplemental air conditioning unit for the bunkroom is scheduled for 2018.

Fire Station 14

\$15,000

The installation of a supplemental air conditioning unit for the bunkroom is scheduled for 2018.

Architectural Services

\$34,618

The Village will submit task orders to its four, prequalified architectural firms, to design and manager construction of projects outlined in the 2018 FRRF budget. The lowest most responsive bidder will be selected to manage the project.

Downtown Train Station

\$146,360

This station, built in the mid-1990's, requires needed exterior and interior element repairs. Renovation of the restrooms, doors, sidelights and wood frames are planned for 2018.

North Glenview Train Station

\$92,750

Exterior renovation to include roof repairs, repointing, repainting and lighting fixtures. Wooden benches, refuse containers will be replaced. Exterior doors and sidelights will also be replaced.

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CORE INFRASTRUCTURE	2018	2019	2020	2021	2022	TOTAL
Design						
Roadway Design (Pavement Testing, IMS, Surveying)	102,000	-	-	-	-	102,000
CCDD Testing	50,000	-	-	-	-	50,000
Road Design (B&W)	435,000	-	-	-	-	435,000
Bridge and Retaining Wall Inspection and Assessment	10,000	-	-	-	-	10,000
Natural Resource Project Design	10,000	-	-	-	-	10,000
Design Subtotal	607,000	712,000	607,000	669,000	607,000	\$ 3,202,000
Road Resurfacing						
Railroad Avenue	302,375	-	-	-	-	302,375
Leanne Court	96,805	-	-	-	-	96,805
Jerrie Lane	189,941	-	-	-	-	189,941
Blake Lane	165,065	-	-	-	-	165,065
Timber Edge Lane	146,608	-	-	-	-	146,608
Magnolia Street/Merle Lane	36,652	-	-	-	-	36,652
Lakewood Court	69,023	-	-	-	-	69,023
Pfingsten Road	49,514	-	-	-	-	49,514
Prairie Lawn Road	28,869	-	-	-	-	28,869
Sioux Trail	39,424	-	-	-	-	39,424
Spruce/Larkdale drives	200,956	-	-	-	-	200,956
Merle Lane	67,670	-	-	-	-	67,670
Linden Leaf Drive	80,870	-	-	-	-	80,870
MARS Asphalt	101,507	-	-	-	-	101,507
MARS Concrete Supplemental to PW	42,385	-	-	-	-	42,385
Road Resurfacing Subtotal	1,617,665	1,929,903	2,850,921	2,396,624	1,482,396	\$ 10,277,509
Road Reconstruction						
Topp Lane	775,537	-	-	-	-	775,537
Crestwood Drive	2,436,214	-	-	-	-	2,436,214
Blackthorn Drive	1,268,937	-	-	-	-	1,268,937
Dewes Street	1,415,811	-	-	-	-	1,415,811
Circles (Phase II)	2,194,338	-	-	-	-	2,194,338
Road Reconstruction Subtotal	8,090,837	5,833,367	7,321,673	7,934,415	7,614,154	\$ 36,794,446
Ancillary Projects						
Reach 1 Payback (year 8)	24,557	24,557	24,557	24,557	24,557	122,785
Natural Resource Project Construction	44,000	44,000	44,000	44,000	44,000	220,000
Miscellaneous Restoration / Tree Trimming & Removal	84,365	87,739	91,249	94,899	98,694	456,946
Crack Sealing (Managed by PW & Baxter)	96,654	98,587	76,303	105,692	109,920	487,156
Seal Coating/ADA Ramp Replacement (PW)	25,000	25,000	25,000	25,000	75,000	175,000
Inspectional Services(B&W)	430,135	332,548	423,875	427,590	365,542	1,979,690
Shermer Rd Path Construction	247,406	-	-	-	-	247,406
Shermer Rd Path Construction Engineering	123,700	-	-	-	-	123,700
Skokie Valley Trail, Phase I (Invest in Cook)	290,000	-	-	-	-	290,000
Village wide bike wayfinding signage	25,704	-	-	-	-	25,704
East Lake Pedestrian overpass bridge repairs	137,000	-	-	-	-	137,000
Glenview Road over MFNBC River bridge repairs	76,303	-	-	-	-	76,303
River Drive/WFNBC SW of Glenview wall replacement	-	400,000	-	-	-	400,000
Willow/Sanders (IDOT)	-	270,000	-	-	-	270,000
Willow/Pfingsten (IDOT)	-	68,000	-	-	-	68,000
Lake/Milwaukee (IDOT)	-	-	1,019,000	-	-	1,019,000
Techny Basin Trail	-	-	110,000	-	-	110,000
Chestnut Avenue Widening	-	-	-	-	137,000	137,000
Chestnut Avenue Widening Phase II Engineering	-	-	-	130,000	-	130,000
Glenview Road Streetscape (west of RR)	-	-	-	-	260,000	260,000
Baxter Trail/Fence-Connection from Chestnut to N' end of Loyola	-	-	-	-	76,303	76,303
Academy fields split rail)	-	-	-	-	-	76,303
Ancillary Projects Subtotal	1,604,824	1,350,431	1,813,984	851,738	1,191,016	\$ 6,811,993
Water System Projects						
Linden (Maple to Magnolia)	570,438	-	-	-	-	570,438
Locust (Maple to Magnolia)	618,366	-	-	-	-	618,366
Beech Drive Water Main (AVOCA)	-	250,000	-	-	-	250,000
Willow Road Main Relocation	490,903	-	-	-	-	490,903
Greenwillow/Woodview (West of Tinker Way)	-	562,933	-	-	-	562,933
Tinker Way/Pine Court	-	588,521	-	-	-	588,521
Laurel (Magnolia to Maple)	-	561,686	-	-	-	561,686
Lilac (Magnolia to Maple)	-	537,485	-	-	-	537,485
Linneman (Elmgate to Golf Parking Lot)	-	-	275,000	-	-	275,000
Lilac Avenue (Milwaukee to Maple)	-	-	537,485	-	-	537,485
Grove Street (east of Waukegan)	-	-	-	354,051	-	354,051
Raleigh Road	-	-	-	1,082,725	-	1,082,725
Vernon Road	-	-	-	560,997	-	560,997
Glenview Road (west of Greenwood)	-	-	-	-	1,166,240	1,166,240
Mary Kay Lane	-	-	-	-	1,144,642	1,144,642
Maple Leaf Drive	-	-	-	-	1,001,190	1,001,190
Pebbleford Lane	-	-	-	-	290,822	290,822
High Priority Water Main Lining	-	-	150,000	100,000	61,925	311,925
Water Contingency	52,952	149,355	116,026	73,191	40,000	431,524
Water System Projects Subtotal	1,732,659	2,649,980	1,078,511	2,170,964	3,704,819	\$ 11,336,933

CORE INFRASTRUCTURE	2018	2019	2020	2021	2022	TOTAL
Sanitary Sewer Projects						
Sanitary Sewer TV Inspections (review & report)	121,665	126,532	131,593	136,857	142,331	658,978
Sanitary Sewer Lining	182,660	98,611	506,234	2,504	117,957	907,966
Cost Sharing Program - Overhead Sanitary Conversion	50,000	50,000	50,000	50,000	50,000	250,000
MWRD IICP (Smoke Testing)	-	-	-	250,000	250,000	500,000
Sanitary Sewer Projects Subtotal	354,325	275,143	687,827	439,361	560,288	\$ 2,316,944
Storm Water Projects						
Storm Sewer TV Inspections (review & report)	97,332	101,226	105,275	109,486	113,865	527,184
Quickwin Stormwater Design	30,000	50,146	-	-	-	80,146
Cost Sharing - Rain Garden Program	15,000	15,000	15,000	15,000	15,000	75,000
Storm Water Lining	48,000	108,862	-	50,000	50,000	256,862
Wagner Farm storm sewer installation/grading	165,000	-	188,944	-	-	353,944
MWRD Green Infrastructure (Northfield Woods & Pflingsten)	-	393,000	-	-	-	393,000
Wilmette Storm Sewer Extension	-	895,208	-	-	-	895,208
Tall Trees Storm Water Improvements	-	-	-	10,000,000	-	10,000,000
Cost Sharing Program - Engineering Inspections	20,000	20,000	20,000	20,000	20,000	100,000
Storm Water Projects Subtotal	375,332	1,583,442	329,219	10,194,486	198,865	\$ 12,681,344
TOTAL CORE INFRASTRUCTURE USES	14,382,643	14,334,266	14,689,135	24,656,588	15,358,538	\$ 83,421,170
THE GLEN						
Development Department Fees	3,288	152,054	-	14,020	-	169,362
West Lake Ave (GLEN)	603,932	-	-	-	-	603,932
Lehigh Avenue (GLEN)	1,302,985	-	-	-	-	1,302,985
Compass (GLEN)	238,015	-	-	-	-	238,015
Tower & Navy Boulevard (GLEN) & Parking Spaces	626,423	-	-	-	-	626,423
Shermer (GLEN)	366,504	-	-	-	-	366,504
Valor/Sable/Aviator	210,500	-	-	-	-	210,500
Glen Main Stem Roads Phase III Inspections	135,000	-	-	-	-	135,000
Willow Road Path (ITEP) Design Phase II Engineering	-	112,000	-	-	-	112,000
Willow Road Path (ITEP) Construction	-	-	280,400	-	-	280,400
Willow Road Path (ITEP) Inspections Phase III Engineering	-	-	140,300	-	-	140,300
TOTAL GLEN USES	3,486,647	264,054	420,700	14,020	-	\$ 4,185,421
PUBLIC WORKS						
Facilities Management						
Village Hall	79,403	106,000	61,219	482,389	-	729,011
Reserve Study/Architecture design/Unplanned projects	59,618	-	-	-	-	59,618
Inspection Annex	-	-	-	-	-	-
Support Services	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Public Works Ph I	42,108	-	-	57,831	206,692	306,631
Public Works Ph II	-	-	-	34,108	28,987	63,095
Public Works Ph III	42,107	241,769	-	1,006,313	354,040	1,644,229
Police Station	-	-	-	-	-	-
Fire Station 6	-	-	-	-	10,831	10,831
Fire Station 7	-	-	-	15,048	33,243	48,291
Fire Station 8 Station remodel	518,156	148,010	-	-	-	666,166
Fire Station 13 Supplemental	15,000	51,929	-	-	33,909	100,838
Fire Station 14 Supplemental	15,000	83,434	-	-	11,490	109,924
Gallery Park Well House	-	-	-	-	-	-
North Parking Garage	-	-	-	-	-	-
South Parking Garage	-	-	-	-	-	-
Salt Storage Structure	-	-	-	-	-	-
Facilities Management Subtotal	771,393	631,142	61,219	1,595,689	679,192	\$ 3,738,635
Water Facilities and Train Stations						
Downtown Train Station	81,360	67,596	76,236	61,340	15,778	302,310
Downtown Train Station	65,000	-	-	-	-	65,000
North Glen Train Station	60,206	39,924	-	16,046	-	116,176
North Glen Train Station	32,544	-	-	-	-	32,544
Citizens Pump Station	-	-	-	176,509	-	176,509
West Lake Pump Station	-	134,648	653,416	-	-	788,064
Rugen Sr. Pump Station	-	108,178	-	-	14,779	122,957
Rugen Jr. Pump Station	-	-	-	-	14,485	14,485
Laramie Pump Station	-	-	-	-	47,204	47,204
Glenview Lift Station	-	-	-	-	-	-
Cariann Lift Station	-	-	-	-	17,407	17,407
East Lake Lift Station	-	-	-	-	-	-
Heatherfield Lift Station	-	-	-	-	-	-
Waukegan Road Elevated Tank	-	-	-	-	-	-
Water Facilities and Train Stations Subtotal	239,110	350,346	729,652	253,895	109,653	\$ 1,682,656
Total Public Works	1,010,503	981,488	790,871	1,849,584	788,845	\$ 5,421,290
TOTAL 2018-2022 CAPITAL IMPROVEMENT PROGRAM	\$ 18,879,793	\$ 15,579,808	\$ 15,900,706	\$ 26,520,192	\$ 16,147,383	\$ 93,027,881

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

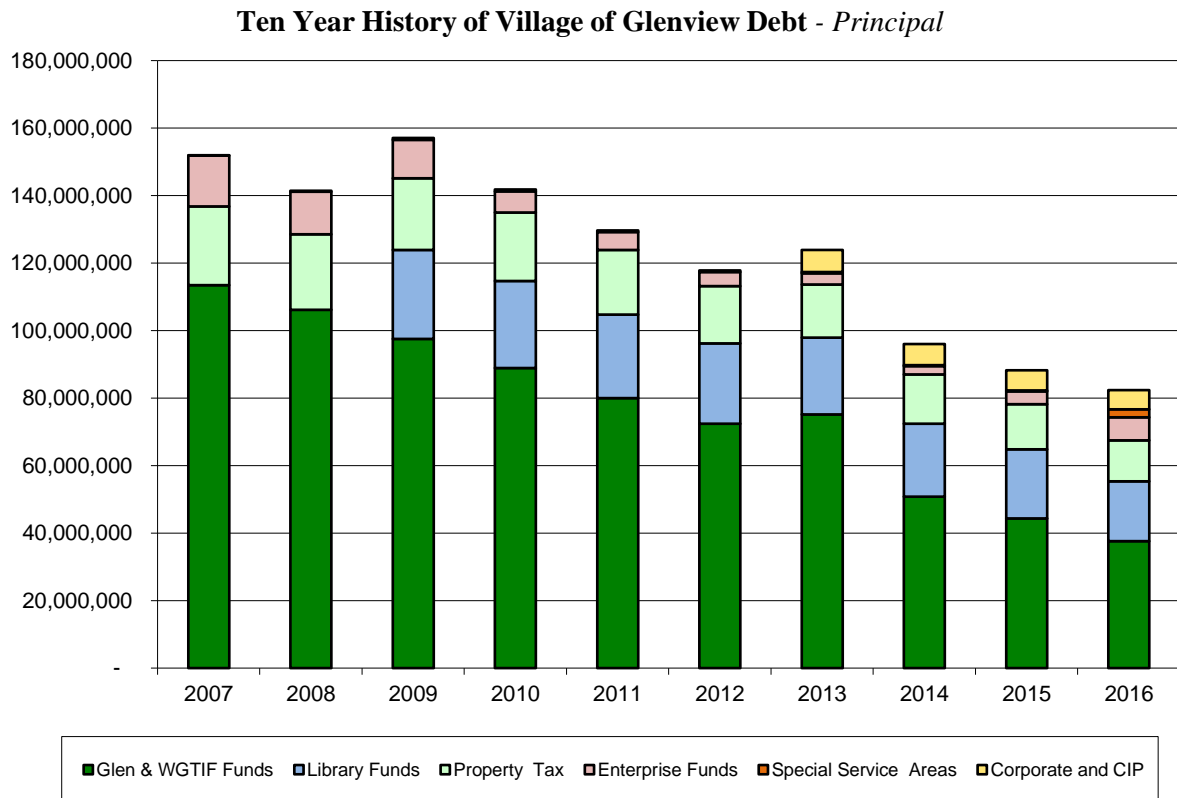
These bonds are similar to general obligation bonds except that they do not have the support of local property tax base for repayment. Instead, a source of revenue related to the project is pledged for repayment of the bonds. A typical revenue bond is related to the Water Fund. The user charges of the 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, 2016, the Village has borrowed \$128,258,531 through nine bonds, one note payable and two loans. Of that amount, the Village’s current outstanding debt at December 31, 2016 is:

Principal	\$ 79,986,975
Interest	\$ 14,046,482
Total	\$ 94,033,457

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
12,130,000	5,688,375	17,741,645	6,829,143	37,597,812	79,986,975

The 2016 Tax Levy requirement to meet debt service payments on the outstanding bonds is \$11,218,368; although \$7,521,294 is abated leaving a net requirement of \$3,697,074. 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.

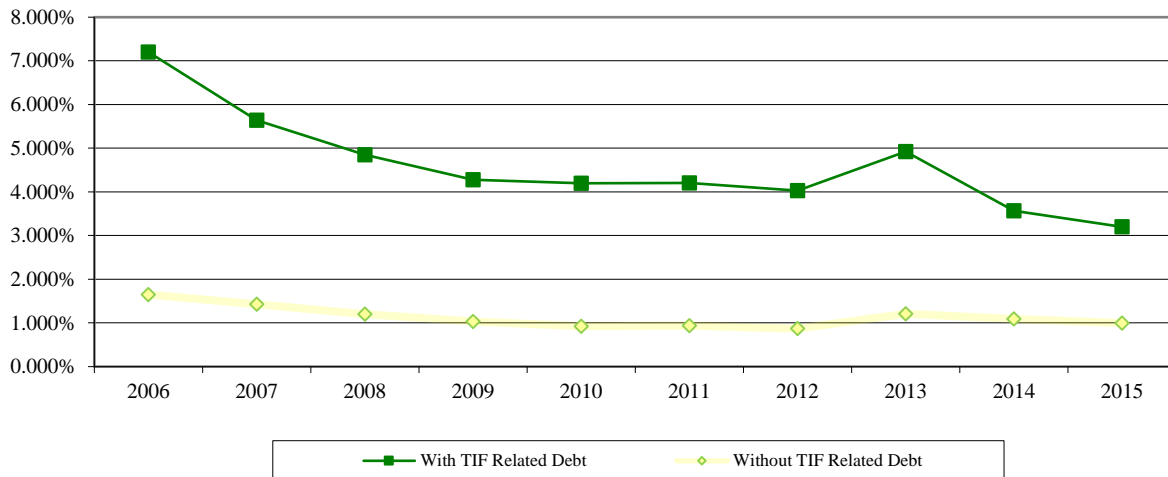
There are no set standards for the three guidelines because each community has a different set of circumstances. Communities that are growing must fund infrastructure projects before development can occur and will have higher debt burdens until businesses and people move-in, allowing the local economy 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 3.200%, 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)

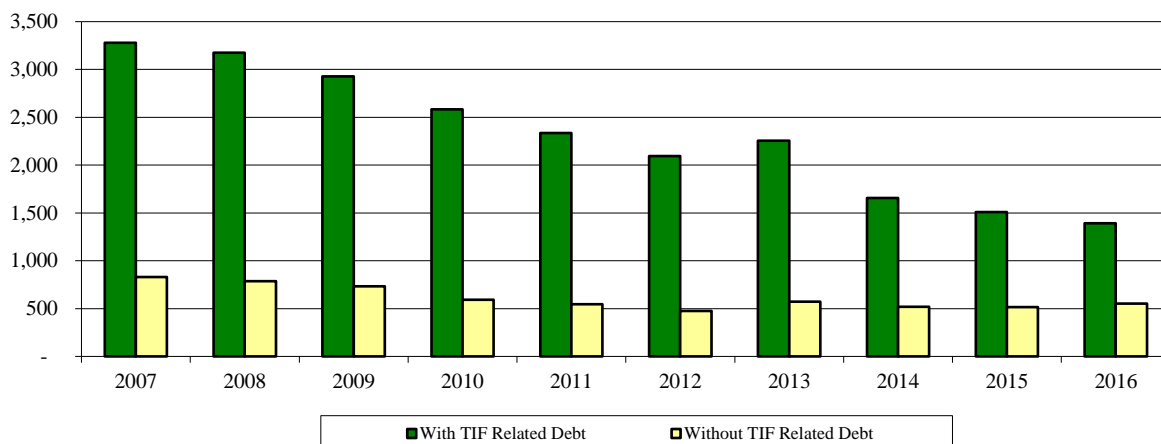


* Source: Cook County Clerk’s Office and Village of Glenview Finance Department Records

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 \$1,393 with TIF related debt and \$551 without TIF related debt.

Total Debt per Capita

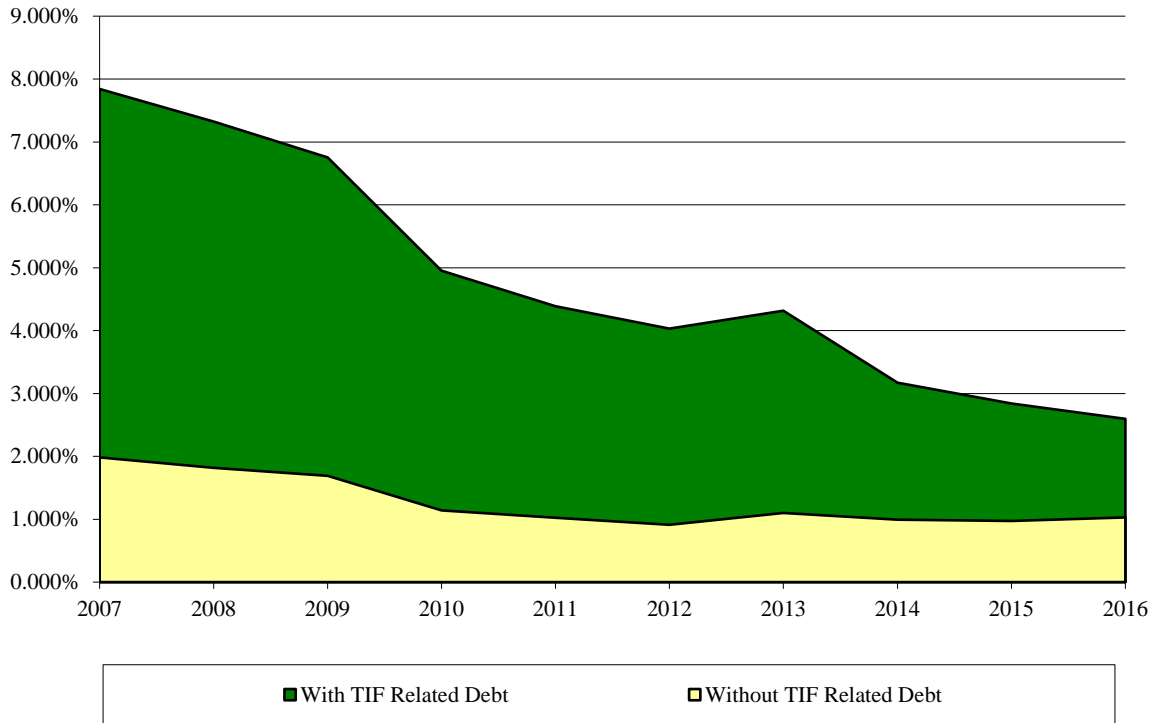


* Source: Cook County Clerk’s Office, U.S. Census Bureau, and Village of Glenview Finance Department Records

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 2.596% and without TIF related debt the ratio is 1.028%.

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. The following table lists the Village's outstanding debt.

Table A – Outstanding Debt

This table lists the Village’s outstanding debt at December 31, 2016 (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 2009A	New Library Building	Property Tax Levy (Debt Service)	3.000% 4.125%	2018	\$26,300,000	\$ 2,415,045
GO Refunding Bond Series 2009D	Glen Development	Glen Development Project Revenues (TIF)	2.000% 4.000%	2018	\$11,290,000	\$ 2,720,000
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	\$ 12,130,000
GO Refunding Bond Series 2012C	Refunding of Series 2005	Glen Development Project Revenues (TIF)	2.000% 3.000%	2018	\$ 7,730,000	\$ 3,385,000
GO Bond Series 2013A	Village Hall Relocation Project	Corporate Fund	2.000% 4.000%	2033	\$ 6,065,000	\$ 5,335,000
GO Bond Series 2013B	Waukegan/Golf Intersection Improvements	Waukegan/Golf Project Revenues (TIF)	1.500% 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	\$ 5,100,000
GO Refunding Bond Series 2016A	Refunding of Series 2009A	Property Tax Levy (Debt Service)	4.450% 5.910%	2029	\$15,326,600	\$ 15,326,600
Notes Payable						
Draw/Term Note	AMI Meter Installation	Waterworks and Sewerage Funds	2.000%	2025	\$ 6,876,024	\$ 6,829,143
Loans Payable						
Taxable-Term Loan	Glen Development Property Acquisition	Glen Development Project Revenues (TIF)	1.850%	2019	\$ 6,529,688	\$ 3,917,812
IEPA Wastewater, American Recovery and Reinvestment Act of 2009 (ARA) Loan	Waste Water Project	Capital Projects Fund	0.000%	2031	\$ 633,827	\$ 353,375

Village of Glenview, Illinois

General Obligation Bond Series 2009A

Long-term Debt Requirements

December 31, 2016

Date of issue:	May 5, 2009
Date of maturity:	December 1, 2018
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	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2017	1,190,000	84,636	1,274,636	2017	42,318	2017	42,318
2018	1,225,000	42,876	1,267,876	2018	21,438	2018	21,438
	<u>\$ 2,415,000</u>	<u>\$ 127,512</u>	<u>\$ 2,542,512</u>		<u>\$ 63,756</u>		<u>\$ 63,756</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, 2016

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	Requirements			Interest Due on				
	December 31	Principal	Interest	Total	June 1	Amount	December 1	Amount
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>\$ 2,720,000</u>	<u>\$ 149,600</u>	<u>\$ 2,869,600</u>		<u>\$ 74,800</u>		<u>\$ 74,800</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, 2016

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
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>\$ 182,780</u>	<u>\$ 170,595</u>	<u>\$ 353,375</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, 2016

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
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>\$ 2,492,100</u>	<u>\$ 20,582,100</u>		<u>\$ 1,246,050</u>		<u>\$ 1,246,050</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, 2016

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	Requirements			Interest Due on			
	December 31	Principal	Interest	Total	June 1	Amount	December 1
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>\$ 12,130,000</u>	<u>\$ 2,152,600</u>	<u>\$ 14,282,600</u>		<u>\$ 1,076,300</u>		<u>\$ 1,076,300</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, 2016

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	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
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>\$ 3,385,000</u>	<u>\$ 153,600</u>	<u>\$ 3,538,600</u>		<u>\$ 76,800</u>		<u>\$ 76,800</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, 2016

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
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>\$ 5,335,000</u>	<u>\$ 1,932,764</u>	<u>\$ 7,267,764</u>		<u>\$ 966,382</u>		<u>\$ 966,382</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, 2016

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
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>\$ 533,488</u>	<u>\$ 4,918,488</u>		<u>\$ 266,744</u>		<u>\$ 266,744</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, 2016

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
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>\$ 3,917,812</u>	<u>\$ 146,972</u>	<u>\$ 4,064,784</u>		<u>\$ 73,284</u>		<u>\$ 73,688</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, 2016

Date of issue:	July 30, 2015
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	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
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>\$ 5,100,000</u>	<u>\$ 75,412</u>	<u>\$ 5,175,412</u>		<u>\$ 37,706</u>		<u>\$ 37,706</u>

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

Village of Glenview, Illinois

General Obligation Refunding Bonds, Series 2016A

Long-term Debt Requirements

December 31, 2016

Date of issue:	October 27, 2016
Date of maturity:	December 1, 2018
Authorized issue:	\$ 15,326,600
Denomination of bonds:	\$ 5,000
Interest rates:	4.45% - 5.91%
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
2017	-	746,912	746,912	2017	405,683	2017	341,229
2018	-	682,458	682,458	2018	341,229	2018	341,229
2019	1,083,500	682,458	1,765,958	2019	341,229	2019	341,229
2020	1,132,750	628,282	1,761,032	2020	314,141	2020	314,141
2021	1,191,850	571,644	1,763,494	2021	285,822	2021	285,822
2022	1,250,950	512,052	1,763,002	2022	256,026	2022	256,026
2023	1,314,975	449,504	1,764,479	2023	224,752	2023	224,752
2024	1,383,925	383,756	1,767,681	2024	191,878	2024	191,878
2025	1,452,875	314,560	1,767,435	2025	157,280	2025	157,280
2026	1,521,825	241,916	1,763,741	2026	120,958	2026	120,958
2027	1,600,625	165,824	1,766,449	2027	82,912	2027	82,912
2028	1,669,575	101,800	1,771,375	2028	50,900	2028	50,900
2029	1,723,750	51,712	1,775,462	2029	25,856	2029	25,856
	<u>\$ 15,326,600</u>	<u>\$ 5,532,878</u>	<u>\$ 20,859,478</u>		<u>\$ 2,798,666</u>		<u>\$ 2,734,212</u>

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

Village of Glenview, Illinois

Advanced Metering Infrastructure Loan

Long-term Debt Requirements

December 31, 2016

Date of issue: May 1, 2015
 Date of maturity: December 1, 2025
 Authorized issue: \$ 6,876,024
 Interest rates: 2.000%
 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
2017	281,289	136,583	417,872	2017	68,292	2017	68,292
2018	468,815	130,957	599,772	2018	65,479	2018	65,479
2019	656,340	121,581	777,921	2019	60,791	2019	60,791
2020	843,866	108,454	952,320	2020	54,227	2020	54,227
2021	1,031,392	91,577	1,122,969	2021	45,789	2021	45,789
2022	1,125,155	70,949	1,196,104	2022	35,475	2022	35,475
2023	890,748	48,446	939,194	2023	24,223	2023	24,223
2024	1,012,639	30,631	1,043,270	2024	15,316	2024	15,316
2025	518,899	10,378	529,277	2025	5,189	2025	5,189
	<u>\$ 6,829,143</u>	<u>\$ 749,556</u>	<u>\$ 7,578,699</u>		<u>\$ 374,778</u>		<u>\$ 374,778</u>

Note: Principal and interest is payable from the water fund.

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VILLAGE OF GLENVIEW



COMPONENT UNIT

Glenview Public Library Fund

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ 3,229,842	\$3,571,323	\$3,571,323	\$3,571,323	\$3,785,020
<i>Budgeted Revenues</i>					
Local Taxes	6,179,973	6,219,261	6,219,261	6,199,261	6,230,607
Fees and Fines	72,169	59,000	59,000	61,000	61,000
Charges for Services	57,192	68,250	68,250	70,700	68,100
Intergovernmental	1,105,699	1,150,392	1,150,392	1,197,965	1,193,963
Investment Income	28,123	13,000	13,000	32,000	32,000
Other/Miscellaneous	50,727	43,500	43,500	43,000	43,000
<i>Total Revenues</i>	7,493,883	7,553,403	7,553,403	7,603,926	7,628,670
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	5,112,372	5,360,790	5,360,790	5,318,948	5,495,419
Contractual Services	977,247	1,042,801	1,042,801	1,034,250	1,072,270
Commodities	579,949	625,385	625,385	620,382	626,160
Other Operating Costs	52,969	51,115	51,115	50,706	66,895
Capital Outlay	354,865	245,685	245,685	243,720	263,063
<i>Total Operating Expenditures</i>	7,077,402	7,325,776	7,325,776	7,268,005	7,523,807
<i>Other Expenditures</i>					
Transfer Out	75,000	122,224	122,224	122,224	172,224
<i>Total Other Expenditures</i>	75,000	122,224	122,224	122,224	172,224
<i>Total Expenditures</i>	7,152,402	7,448,000	7,448,000	7,390,229	7,696,031
<i>Ending Fund Balance/ Net Position</i>	\$ 3,571,323	\$ 3,676,726	\$ 3,676,726	\$ 3,785,020	\$ 3,717,659

Library Debt Service Bond Fund

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ 350,745	\$ 445,838	\$ 445,838	\$ 445,838	\$ 455,290
<i>Budgeted Revenues</i>					
Property Tax	2,015,815	1,953,718	1,953,718	2,020,000	1,947,927
Bond Proceeds	15,326,600	-	-	-	-
Bond Premium	2,696,945	-	-	-	-
Investment Income	9,319	8,250	8,250	12,500	13,500
<i>Total Revenues</i>	20,048,679	1,961,968	1,961,968	2,032,500	1,961,427
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Bond Principal	1,155,000	1,190,000	1,190,000	1,190,000	1,225,045
Bond Interest	449,608	831,548	831,548	831,548	725,333
Payment to Escrow	18,276,297	-	-	-	-
Cost of Issue	72,181	-	-	-	-
Escrow Agent Fee	500	500	500	1,500	1,500
<i>Total Operating Expenditures</i>	19,953,586	2,022,048	2,022,048	2,023,048	1,951,878
<i>Total Expenditures</i>	19,953,586	2,022,048	2,022,048	2,023,048	1,951,878
<i>Surplus/(Deficit)</i>	95,093	(60,080)	(60,080)	9,452	9,549
<i>Ending Fund Balance/ Net Position</i>	\$ 445,838	\$ 385,758	\$ 385,758	\$ 455,290	\$ 464,839

Library Special Reserve Fund

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ 503,119	\$ 556,262	\$ 556,262	\$ 556,262	\$ 454,079
<i>Budgeted Revenues</i>					
Investment Income	3,186	1,100	1,100	4,850	5,600
Transfer In	75,000	122,224	122,224	122,224	172,224
<i>Total Revenues</i>	78,186	123,324	123,324	127,074	177,824
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Capital Outlay	25,043	98,303	98,303	229,257	76,716
<i>Total Operating Expenditures</i>	25,043	98,303	98,303	229,257	76,716
<i>Total Expenditures</i>	25,043	98,303	98,303	229,257	76,716
<i>Surplus/(Deficit)</i>	53,143	25,021	25,021	(102,183)	101,108
<i>Ending Fund Balance/ Net Position</i>	\$ 556,262	\$ 581,283	\$ 581,283	\$ 454,079	\$ 555,187

2018 Gift Funds

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<u>Fund 810 Friends of the Library</u>					
<i>Beginning Fund Balance</i>	\$ 86,889	\$ 119,512	\$ 119,512	\$ 119,512	\$ 127,486
<i>Budgeted Revenues</i>					
Investment Income	716	650	650	1,000	1,500
Donations	40,000	35,000	35,000	40,000	40,000
<i>Total Revenues</i>	40,716	35,650	35,650	41,000	41,500
<i>Budgeted Expenditures</i>					
Miscellaneous	8,093	40,000	40,000	33,026	35,500
<i>Total Expenditures</i>	8,093	40,000	40,000	33,026	35,500
<i>Ending Fund Balance</i>	\$ 119,512	\$ 115,162	\$ 115,162	\$ 127,486	\$ 133,486
<u>Fund 820 Gift</u>					
<i>Beginning Fund Balance</i>	\$ 118,458	\$ 102,467	\$ 102,467	\$ 102,467	\$ 102,342
<i>Budgeted Revenues</i>					
Investment Income	954	600	600	850	1,250
<i>Total Revenues</i>	954	600	600	850	1,250
<i>Budgeted Expenditures</i>					
Contractual Services	16,945	25,000	25,000	975	25,000
<i>Total Expenditures</i>	16,945	25,000	25,000	975	25,000
<i>Ending Fund Balance</i>	\$ 102,467	\$ 78,067	\$ 78,067	\$ 102,342	\$ 78,592

2018 Gift Funds Continued

	Fiscal Year	Fiscal Year 2017			Fiscal Year
	2016 Actual	Original Budget	Revised Budget	Projected Actual	2018 Budget
<u>Fund 825 GPL Foundation Fund</u>					
<i>Beginning Fund Balance</i>	\$ 56,814	\$ 51,794	\$ 51,794	\$ 51,794	\$ 69,345
<i>Budgeted Revenues</i>					
Donations	3,623	2,000	2,000	19,300	22,000
Investment Income	442	400	400	540	875
<i>Total Revenues</i>	4,065	2,400	2,400	19,840	22,875
<i>Budgeted Expenditures</i>					
Other Professional		750	750	150	-
Building Expense	9,085	1,250	1,250	2,139	7,000
<i>Total Expenditures</i>	9,085	2,000	2,000	2,289	7,000
<i>Ending Fund Balance</i>	\$ 51,794	\$ 52,194	\$ 52,194	\$ 69,345	\$ 85,220

VILLAGE OF GLENVIEW



BUDGET RESOLUTION

RESOLUTION NO. 17-134

A RESOLUTION ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF GLENVIEW FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2018 AND ENDING DECEMBER 31, 2018

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, 2018, 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, 2017, for public inspection as provided by Statute;

WHEREAS, pursuant to notice duly published in a newspaper of general circulation in the Village on November 23, 2017, the corporate authorities held a public hearing on the 2018 tentative annual budget on December 5, 2017; 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, 2018 and ending December 31, 2018.

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, 2018 and ending December 31, 2018, 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 2018, as certified by the Finance Director.

DAVID ORR
VILLAGE CLERK

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.

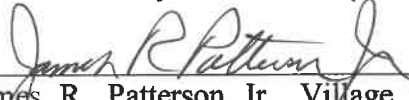
PASSED this 5th day of December, 2017.

AYES: Britton Hinkamp Karton Khoja

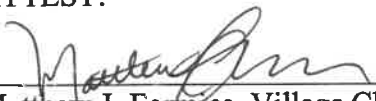
NAYS: None

ABSENT: Jenny White

APPROVED by me this 5th day of December, 2017.


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

ATTEST:


Matthew J. Formica, Village Clerk of the
Village of Glenview, Cook County, Illinois

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VILLAGE OF GLENVIEW

2017 TAX LEVY CALCULATION

Village of Glenview
2017 Property Tax Levy Calculation

Levy Component	2017				2016		% Change
	Proposed Levy Requirements	Less Abatement Ordinance	Net Levy Requirements	Plus Loss Provision	Proposed Extended Levy	Final Extended Levy	
Corporate Operations	2,116,855	\$0	\$2,116,855	\$63,506	\$2,180,361	\$2,074,493	5.10%
IMRF	1,693,708	0	1,693,708	50,811	1,744,519	1,761,568	-0.97%
Police Pension	2,448,164	0	2,448,164	73,445	2,521,609	2,530,078	-0.33%
Fire Pension	4,011,045	0	4,011,045	120,331	4,131,376	3,912,502	5.59%
Subtotal	\$10,269,772	\$0	\$10,269,772	\$308,093	\$10,577,865	\$10,278,641	2.91%
Debt Service							
2009D Refunding Bonds	1,414,400	(1,414,400)	0	0	0	0	0.00%
2012A Refunding Bonds	604,800	(604,800)	0	0	0	0	0.00%
2012B Refunding Bonds	1,780,900	0	1,780,900	89,045	1,869,945	1,850,835	1.03%
2012C Refunding Bonds	1,787,050	(1,787,050)	0	0	0	0	0.00%
2013A Corporate Purpose Bonds	425,282	(425,282)	0	0	0	0	0.00%
2013B Corporate Purpose Bonds	702,308	(702,308)	0	0	0	0	0.00%
2015 Refunding Bonds	2,591,932	(2,591,932)	0	0	0	0	0.00%
Total Village Debt Service	\$9,306,672	(\$7,525,772)	\$1,780,900	\$89,045	\$1,869,945	\$1,850,835	1.03%
Total Village Tax Levy	\$19,576,444	(\$7,525,772)	\$12,050,672	\$397,138	\$12,447,810	\$12,129,476	2.62%
Library Operations	\$6,238,225	-	\$6,238,225	\$187,147	\$6,425,372	\$6,393,405	0.50%
2009A Corporate Purpose Bonds	\$1,267,921	-	\$1,267,921	\$63,396	\$1,331,317	\$1,338,368	-0.53%
2016A Refunding Bonds	\$660,720	-	\$660,720	\$33,036	\$693,756	692,725	0.15%
Total Library Tax Levy	\$8,166,866	\$0	\$8,166,866	\$283,579	\$8,450,445	\$8,424,498	0.31%
COMBINED TOTAL LEVY	\$27,743,310	(\$7,525,772)	\$20,217,538	\$680,717	\$20,898,255	\$20,553,974	1.68%

ORDINANCE NO. 6141

AN ORDINANCE LEVYING TAXES FOR THE 2017 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 2017 tax year to be collected in fiscal year 2018.

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 2017 tax year is hereby ascertained to be the sum of \$27,743,310.00 (Twenty-Seven Million Seven Hundred Forty-Three Thousand Three Hundred Ten and No/100 Dollars).

Section 2: That the sum of \$27,743,310.00 (Twenty-Seven Million Seven Hundred Forty-Three Thousand Three Hundred Ten and No/100 Dollars) is the total 2017 Tax Levy for the Operations, Pensions and Debt Service of The Village of Glenview and the Glenview Public Library as follows:

Corporate	\$2,116,855
IMRF Pension, Included in Corporate	1,693,708
Police Pension	2,448,164
Firefighters' Pension	4,011,045
2009-D G.O. Bonds	1,414,400
2012-A Refunding Bonds	604,800
2012-B Refunding Bonds	1,780,900
2012-C Refunding Bonds	1,787,050
2013-A G.O. Bonds	425,282
2013-B G.O. Bonds	702,308
2015 Refunding Bonds	2,591,932
Glenview Public Library	6,238,225
Library Debt Service 2009-A G.O. Bonds	1,267,921
Library Debt Service 2016-A Refunding Bonds	<u>660,720</u>
Total 2017 Tax Levy	\$27,743,310

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

Section 4: That the total sum of \$27,743,310.00 (Twenty-Seven Million Seven Hundred Forty-Three Thousand Three Hundred Ten 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 DAVID ORR
TAX COLLECTION DIVISION

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 \$27,743,310.00 (Twenty-Seven Million Seven Hundred Forty-Three Thousand Three Hundred Ten and No/100 Dollars), which said total amount the Village required to be raised by taxation for the 2017 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 5th day of December, 2017.

AYES: Hinkamp Karton Khoja Patterson

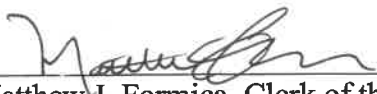
NAYS: Britton

ABSENT: Jenny White

APPROVED by me this 5th day of December, 2017.


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

ATTESTED and FILED in my office
this 5th day of December, 2017.


Matthew J. Formica, Clerk of the Village
of Glenview, Cook County, Illinois

RECEIVED BY
COOK CO. CLERKS OFFICE

DAVID ORR
TAX COLLECTOR'S DIVISION

Appendix A

<u>GENERAL CORPORATE FUND</u>	<u>2018 Budget</u>	<u>2017 Levy Amount</u>
Personnel	\$33,754,577	\$3,810,563
Contractual	13,666,286	
Commodities	1,821,774	
Other Charges	7,304,886	
Capital Outlay	405,000	
Internal Service Charges	4,987,917	
Transfers Out	7,206,182	
TOTAL GENERAL CORPORATE FUND	\$69,146,622	\$3,810,563
<u>POLICE PENSION FUND</u>		
Personnel	\$4,280,156	\$2,448,164
Contractual	158,829	
TOTAL POLICE PENSION FUND	\$4,438,985	\$2,448,164
<u>FIREFIGHTER'S PENSION FUND</u>		
Personnel	\$6,141,907	\$4,011,045
Contractual	250,398	
TOTAL FIREFIGHTER'S PENSION FUND	\$6,392,305	\$4,011,045
<u>SPECIAL TAX ALLOCATION FUND</u>		
2009-D G.O. Bonds - Principal and Interest	\$1,414,400	\$1,414,400
2012-A G.O. Bonds - Principal and Interest	\$604,800	\$604,800
2012-C G.O. Bonds - Principal and Interest	\$1,787,050	\$1,787,050
2015 G.O. Bonds - Principal and Interest	\$2,591,932	\$2,591,932
TOTAL SPECIAL TAX ALLOCATION FUND	\$6,398,182	\$6,398,182
<u>WAUKEGAN/GOLF TIF FUND</u>		
2013-B G.O. - Principal and Interest	\$702,308	\$702,308
TOTAL WAUKEGAN/GOLF TIF FUND	\$702,308	\$702,308
<u>CORPORATE PURPOSE BONDS FUND</u>		
2012-B G.O. - Principal and Interest	\$1,780,900	\$1,780,900
2013-A G.O. - Principal and Interest	\$425,282	\$425,282
TOTAL CORPORATE PURPOSE BONDS FUND	\$2,206,182	\$2,206,182
<u>LIBRARY FUND</u>		
Personnel	\$5,495,419	\$5,495,419
Contractual	1,072,270	742,806
Commodities	626,160	
Other Charges	66,895	
Capital Outlay	263,063	
Transfers Out	172,224	
TOTAL LIBRARY FUND	\$7,696,031	\$6,238,225
<u>LIBRARY DEBT SERVICE FUND</u>		
2009-A G.O. - Principal and Interest	\$1,267,921	\$1,267,921
2016-A G.O. - Principal and Interest	\$660,720	\$660,720
TOTAL LIBRARY DEBT SERVICE FUND	\$1,928,641	\$1,928,641

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VILLAGE OF GLENVIEW



BUDGET BY DEPARTMENT, FUND AND COST CATEGORY

FY 2018 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	49,293	-	-	-	-
Commodities	350	-	-	-	-
Subtotal	58,363	-	-	-	-
<i>Special Appropriations</i>					
Personnel	66,741	-	-	-	-
Contractual	316,542	-	-	-	-
Commodities	2,000	-	-	-	-
Subtotal	385,283	-	-	-	-
Board of Trustees Total	443,646	-	-	-	-
General Government					
<i>General Government</i>					
Personnel	315,726	-	-	-	-
Contractual	3,028,876	-	-	-	-
Commodities	46,682	-	-	-	-
Other Charges	450,000	-	-	-	-
Interfund Charges	205,466	-	-	-	-
Transfer Out	7,456,182	-	-	-	-
Subtotal	11,502,932	-	-	-	-
<i>Tax Increment Financing</i>					
Contractual	-	-	-	21,884,345	220,742
Other Charges	-	-	-	7,979,886	703,058
Transfer Out	-	-	-	297,321	-
Subtotal	-	-	-	30,161,552	923,800
<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	11,502,932	-	-	30,161,552	923,800

FY 2018 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	-	-	-	-
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	-	-	-	-
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 2018 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	693,758	-	-	71,430	-
Contractual	17,265	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	10,475	-	-	-	-
Subtotal	721,498	-	-	71,430	-
Communications					
Personnel	183,546	-	-	-	-
Contractual	87,620	-	-	-	-
Commodities	2,410	-	-	-	-
Other Charges	1,900	-	-	-	-
Subtotal	275,476	-	-	-	-
Human Resources Administration					
Personnel	261,889	-	-	-	-
Contractual	141,857	-	-	-	-
Commodities	2,000	-	-	-	-
Other Charges	109,050	-	-	-	-
Interfund Charges	1,403,491	-	-	-	-
Subtotal	1,918,287	-	-	-	-
Employee Benefits					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Subtotal	-	-	-	-	-
Risk Management					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Other Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
Subtotal	-	-	-	-	-
Legal					
Personnel	-	-	-	-	-
Contractual	548,044	-	-	22,660	-
Subtotal	548,044	-	-	22,660	-
Joint Dispatch					
Personnel	5,746,311	-	-	-	-
Contractual	178,294	-	-	-	-
Commodities	33,200	-	-	-	-
Other Charges	40,260	-	-	-	-
Capital Outlay	-	-	-	-	-
Interfund Charges	193,444	-	-	-	-
Subtotal	6,191,509	-	-	-	-
Village Manager's Office Total	9,654,814	-	-	94,090	-

FY 2018 Budget by Fund, Department and Cost Category

	<u>Internal Service Funds</u>		<u>Capital Project Funds</u>	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
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	425,136	-	-	-
Contractual	5,734,787	-	-	-
Subtotal	6,159,923	-	-	-
Risk Management				
Personnel	280,342	-	-	-
Contractual	1,326,103	-	-	-
Other Charges	15,230	-	-	-
Transfer Out	250,000	-	-	-
Subtotal	1,871,675	-	-	-
Legal				
Personnel	-	-	-	-
Contractual	130,000	-	-	-
Subtotal	130,000	-	-	-
Joint Dispatch				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Village Manager's Office Total	8,161,598	-	-	-

FY 2018 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	280,236	-	-	-	-
Contractual	2,584	-	-	-	-
Other Charges	5,746	-	-	-	-
Subtotal	288,566	-	-	-	-
GIS and CADD					
Contractual	237,612	-	-	7,228	-
Other Charges	-	-	-	-	-
Subtotal	237,612	-	-	7,228	-
Information Technology					
Contractual	2,259,509	-	-	44,237	-
Commodities	104,429	-	-	-	-
Other Charges	20,875	-	-	-	-
Interfund Charges	428,355	-	-	-	-
Subtotal	2,813,168	-	-	44,237	-
Finance					
Personnel	83,526	-	-	50,946	8,491
Contractual	985,319	-	-	34,779	3,714
Other Charges	5,735	-	-	-	-
Subtotal	1,074,580	-	-	85,725	12,205
Capital Replacement					
Commodities	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Subtotal	-	-	-	-	-
Resolution Center					
Personnel	377,680	-	-	-	-
Contractual	16,729	-	-	-	-
Other Charges	1,300	-	-	-	-
Subtotal	395,709	-	-	-	-
Strategic Services					
Personnel	131,757	-	-	-	-
Contractual	5,315	-	-	-	-
Commodities	200	-	-	-	-
Other Charges	3,850	-	-	-	-
Subtotal	141,122	-	-	-	-
Records					
Personnel	424,455	-	-	-	-
Contractual	75	-	-	-	-
Commodities	600	-	-	-	-
Other Charges	3,800	-	-	-	-
Subtotal	428,930	-	-	-	-
Administrative Services Total	5,379,687	-	-	137,190	12,205

FY 2018 Budget by Fund, Department and Cost Category

Enterprise Funds				Internal Service Funds	
Glenview Water Fund	Glenview Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacment Fund
44,823	11,217	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
44,823	11,217	-	-	-	-
6,672	1,111	-	-	-	-
-	-	-	-	-	-
6,672	1,111	-	-	-	-
116,179	24,241	-	7,680	-	-
4,045	552	-	-	-	-
-	-	-	-	-	-
33,490	6,314	-	13,616	-	-
153,714	31,107	-	21,296	-	-
8,671	21,892	-	-	-	-
84,626	5,178	10,355	-	-	-
-	-	-	-	-	-
93,297	27,070	10,355	-	-	-
-	-	-	-	-	242,953
-	-	-	-	-	1,263,592
-	-	-	-	-	1,506,545
179,117	24,207	-	-	-	-
51,444	10,941	-	-	-	-
-	-	-	-	-	-
230,561	35,148	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	39,614	-	-
-	-	-	1,000	-	-
-	-	-	1,300	-	-
-	-	-	-	-	-
-	-	-	41,914	-	-
529,067	105,653	10,355	63,210	-	1,506,545

FY 2018 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	-	11,170	-	-
Contractual	-	-	-	-
Other Charges	-	-	-	-
Subtotal	-	11,170	-	-
GIS and CADD				
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	-	11,170	-	-

FY 2018 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	2,296,088	-	-	-	-
Contractual	102,527	-	-	-	-
Commodities	19,345	-	-	-	-
Other Charges	12,910	-	-	-	-
Interfund Charges	1,073,789	-	-	-	-
Transfer Out	-	-	-	-	-
Subtotal	3,504,659	-	-	-	-
Facilities					
Personnel	322,281	-	-	-	-
Contractual	543,566	-	-	35,151	-
Commodities	306,575	-	-	75,000	-
Other Charges	3,450	-	-	-	-
Capital Outlay	-	-	-	-	-
Interfund Charges	124,636	-	-	-	-
Subtotal	1,300,508	-	-	110,151	-
Streets and Forestry Division					
Personnel	-	-	-	116,355	-
Contractual	2,729,667	-	-	672,726	-
Commodities	922,443	-	-	38,500	-
Capital Outlay	405,000	-	-	-	-
Interfund Charges	-	-	-	5,501	-
Transfer Out	-	-	-	-	-
Subtotal	4,057,110	-	-	833,082	-
Water and Sewer Division					
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Subtotal	-	-	-	-	-
MERF					
MERF					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Interfund Charges	-	-	-	-	-
Subtotal	-	-	-	-	-
Public Works Total	8,862,277	-	-	943,233	-

FY 2018 Budget by Fund, Department and Cost Category

Enterprise Funds				Internal Service Funds	
Glenview Water Fund	Glenview Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacment Fund
2,350,175	396,694	123,493	-	-	-
102,984	11,845	68,755	-	-	-
16,025	900	950	-	-	-
389,737	119,954	-	-	-	-
527,801	111,350	15,346	-	-	-
-	-	865,130	-	-	-
3,386,722	640,743	1,073,674	-	-	-
86,575	45,241	-	-	-	-
36,863	2,500	355	57,018	-	-
300,000	15,000	15,000	44,400	-	-
-	-	-	-	-	-
23,906	-	-	15,970	-	-
368,966	27,971	4,746	147,474	-	-
816,310	90,712	20,101	264,862	-	-
-	-	-	-	-	-
-	-	-	264,126	-	-
-	-	-	31,861	-	-
-	-	-	4,000	-	-
-	-	-	6,203	-	-
-	-	-	195,674	-	-
-	-	-	501,864	-	-
4,628,394	72,280	1,140,909	-	-	-
553,686	27,811	1,900	-	-	-
-	-	-	-	-	-
5,500	-	-	-	-	-
5,187,580	100,091	1,142,809	-	-	-
-	-	-	-	440,802	-
-	-	-	-	428,300	-
-	-	-	-	677,065	-
-	-	-	-	6,825	-
-	-	-	-	78,423	-
-	-	-	-	1,631,415	-
9,390,612	831,546	2,236,584	766,726	1,631,415	-

FY 2018 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	-	110,293	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	900,210	-	-
Interfund Charges	-	-	-	-
Subtotal	-	1,010,503	-	-
Streets and Forestry Division				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Capital Outlay	-	-	-	-
Interfund Charges	-	-	-	-
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
Water and Sewer Division				
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
MERF				
MERF				
Personnel	-	-	-	-
Contractual	-	-	-	-
Commodities	-	-	-	-
Other Charges	-	-	-	-
Interfund Charges	-	-	-	-
Subtotal	-	-	-	-
Public Works Total	-	1,010,503	-	-

FY 2018 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	9,887,102	-	-	-	-
Contractual	649,584	-	-	-	-
Commodities	138,324	-	-	-	-
Other Charges	2,542,145	-	-	-	-
Capital Outlay	-	10,000	-	-	-
Interfund Charges	370,745	-	-	-	-
Subtotal	13,587,900	10,000	-	-	-
<i>Police Pension</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Subtotal	-	-	-	-	-
Police Total	13,587,900	10,000	-	-	-
Fire					
<i>Fire</i>					
Personnel	10,786,463	-	-	-	-
Contractual	358,507	-	10,830	-	-
Commodities	237,616	-	99,170	-	-
Other Charges	4,054,245	-	-	-	-
Interfund Charges	1,144,600	-	-	-	-
Subtotal	16,581,431	-	110,000	-	-
<i>Firefighter's Pension</i>					
Personnel	-	-	-	-	-
Contractual	-	-	-	-	-
Subtotal	-	-	-	-	-
Fire Total	16,581,431	-	110,000	-	-

FY 2018 Budget by Fund, Department and Cost Category

Enterprise Funds				Internal Service Funds	
Glenview Water Fund	Glenview Sewer Fund	Wholesale Water Fund	Commuter Parking Fund	Municipal Equipment Repair Fund	Capital Equipment Replacment Fund
-	-	-	18,399	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	18,399	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	18,399	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

FY 2018 Budget by Fund, Department and Cost Category

	<u>Internal Service Funds</u>		<u>Capital Project Funds</u>	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
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 2018 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
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	4,280,156	-	-	-
-	-	-	158,829	-	-	-
-	-	-	4,438,985	-	-	-
-	-	-	4,438,985	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	6,141,907	-	-
-	-	-	-	250,398	-	-
-	-	-	-	6,392,305	-	-
-	-	-	-	6,392,305	-	-

FY 2018 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	87,567	-	-	64,907	-
Contractual	15,000	-	-	85,053	-
Commodities	-	-	-	2,450	-
Other Charges	700	-	-	300	-
Interfund Charges	7,374	-	-	11,317	-
Subtotal	110,641	-	-	164,027	-
Planning					
Personnel	450,744	-	-	-	-
Contractual	132,551	-	-	-	-
Other Charges	27,050	-	-	-	-
Subtotal	610,345	-	-	-	-
Engineering					
Personnel	310,865	-	-	-	-
Contractual	344,942	-	-	-	-
Commodities	1,200	-	-	-	-
Other Charges	2,745	-	-	-	-
Capital Outlay	-	-	-	-	-
Interfund Charges	11,754	-	-	-	-
Subtotal	671,506	-	-	-	-
Inspectional Services					
Personnel	821,927	-	-	-	-
Contractual	874,833	-	-	-	-
Commodities	4,400	-	-	-	-
Other Charges	5,515	-	-	-	-
Interfund Charges	24,263	-	-	-	-
Subtotal	1,730,938	-	-	-	-
Capital Improvements Program					
Personnel	257,195	-	-	50,151	-
Contractual	175	-	-	-	-
Other Charges	3,135	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	-	-	-	-	-
Subtotal	260,505	-	-	50,151	-
Special Service Areas					
Other Charges	-	-	-	-	-
Transfer Out	-	-	-	-	-
Subtotal	-	-	-	-	-
Community Development Total	3,383,935	-	-	214,178	-
Fund Total	69,396,622	10,000	110,000	31,550,243	936,005

FY 2018 Budget by Fund, Department and Cost Category

	<u>Internal Service Funds</u>		<u>Capital Project Funds</u>	
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Capital Projects Fund	Glen Capital Projects Fund
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	-	-	-	-
Other Charges	-	-	24,371	-
Capital Projects	-	-	4,694,959	3,696,113
Transfer Out	-	-	-	-
Subtotal	-	-	4,719,330	3,696,113
Special Service Areas				
Other Charges	-	-	-	-
Transfer Out	-	-	-	-
Subtotal	-	-	-	-
Community Development Total	-	-	4,719,330	3,696,113
Fund Total	8,161,598	1,021,673	4,719,330	3,696,113

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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
JETSB: Joint Emergency Telephone Systems Board
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