



2019 Adopted Annual Budget



Village of Glenview





The Village of Glenview

Fiscal Year 2019 Adopted Annual Budget

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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, 2018

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, 2018.

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.

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The Village of Glenview

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

We are pleased to present the adopted annual budget for Fiscal Year 2019. The Board of Trustees held three public budget workshops throughout the months of August, September and October, as well as a Capital Improvement Program (CIP) workshop seeking 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 2019 budget focuses primarily on four strategic priorities which are fiscal sustainability, infrastructure investment, challenging the status quo, and commitment to customer service. The Village continues to 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.

Specifically as it relates to the Village's property tax revenue, the Village does not levy a tax rate but rather levies a specific dollar amount. For the 2018 property tax levy to be collected in 2019, the levy remained flat from the previous year and only includes an increase to capture the Equalized Assessed Value (EAV) associated with newly annexed, constructed or improved property, which represents a .86% increase from the 2017 tax year, or \$103,636. It is important to note that collecting taxes for this new EAV will have no impact on current taxpayers. Glenview's long history of holding the line on property tax increases has established Glenview as one of the lowest Village property tax amounts paid to the municipality when comparing with neighboring communities.

The adopted budget includes Village-wide revenues of \$183,833,501, of which \$72,702,031 are in the Corporate Fund. The Village-wide expenditures are \$175,172,265, of which \$75,444,262 are in the Corporate Fund and include a one-time \$3,000,000 planned use of fund balance for investment in community infrastructure. It should be noted that, removing the one-time planned use of fund balance results in an operating surplus of \$257,769 in Corporate Fund. Ending fund balances for all Village funds remain within the approved Village fund balance policies.

2019 Financial Position

The Village continues to maintain a healthy financial position which is partially reflected in the continued achievement of their financial goal to maintain a structurally balanced budget. The Corporate Fund, which is the main operating fund of the Village, again includes an annual cash transfer to the CIP, with a healthy Corporate Fund reserve of 30% - 40% of expenditures. Specifically, the projected ending 2019 Corporate Fund balance is 40.8%, which includes a transfer to the Capital Projects Fund of \$7,750,000 plus the additional \$3,000,000 appropriated from the prior year's available fund balance. The 2019 transfer to Capital Projects is \$5,500,000 higher than last year's transfer.

As stated, the 2019 Budget represents a strong financial position for the Village's Corporate Fund despite the significant revenues that were, for a second budget year, diverted from the Village through the adoption of the State of Illinois 2018-2019 Budget. In adopting their budget in July 2018, state legislators again 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 Diversion (10% in 2017; 5% in 2018)	181,000	384,000	115,000
Home Rule Sales Tax Admin Fee (2.0% in 2017; 1.50% in 2018)	91,000	143,000	136,000
Personal Property Replacement Tax (23% Reduction)	-	51,000	56,100
TOTAL DIVERSIONS BY STATE	272,000	578,000	307,100

The financial position of the State of Illinois is a major concern as state elected officials continue to explore scenarios that shift costs to local governments and develop legislative proposals to decrease state shared revenues to local governments. The Village will continue to closely monitor this situation.

In a sustained effort to be prepared for both State budget actions and shifts in the economy, the Village Board and management continue to demonstrate considerable effort to hold the line on operating expenses while also identifying and taking 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 analyzing service delivery options, implementing outsourcing when appropriate and implementing two-tier wage structures.

Another continuing success story is the Village’s significant Capital Improvement Program (CIP) and their aggressive pursuit of outside funding for these capital projects. Specifically, from 2014 to 2019, the Village received over \$39,200,000 in federal, state and local funds to support a number of infrastructure projects. Additionally, the Village has been able to secure \$11,000,000 in state and federal funds for projects for 2020 – 2023. Staff continues to have project-ready plans to submit for outside funding as opportunities are made available. The 2019 CIP budget contains approximately \$21,900,000 in total planned projects which includes \$5,500,000 in projects that were accelerated to be included in 2019. This acceleration is the direction by the Village Board in response to their preferred source-based funding approach for the CIP which is consistent with the Village’s efforts to maintain their infrastructure at a level that will help to ensure the vitality of the community.

After the economic recession from 2008 to 2013, recent revenue trends have shown continued improvement in many areas, with, for example, Sales Tax and Local Use Tax growing in each of the last few years. Major commercial developments significantly boosted Building Permits and Annexation Fees in 2014 and 2015 and these developments will contribute to growth in sales tax revenues in the future. However, 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, while they will naturally fluctuate from year to year, tend to be more stable. The 2019 budget for building permits is projected to decline 15.48% from the 2018 level as the commercial projects are expected to be lower in 2019. Another revenue stream that continues to decrease each year is the telecommunications utility tax due primarily to the decrease of the use of landline telephone services.

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 and budget 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 priorities and are reinforced through the Management Team Goals and 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 fully fund required 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,

Maggie Bosley

Maggie Bosley
Finance Director

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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 continued strong financial position of the Village and its ability to address the economic and fiscal challenges facing the Village as the 2019 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.

Strategic Priorities and Village Management Goals

This section contains an explanation of the relationship between the Village Board's strategic priorities and Village management goals 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 2019 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 Joint Dispatch 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 2019 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 2019 Budget Resolution, 2018 Tax Levy documents, Summary Sheet of the FY 2019 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. 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.

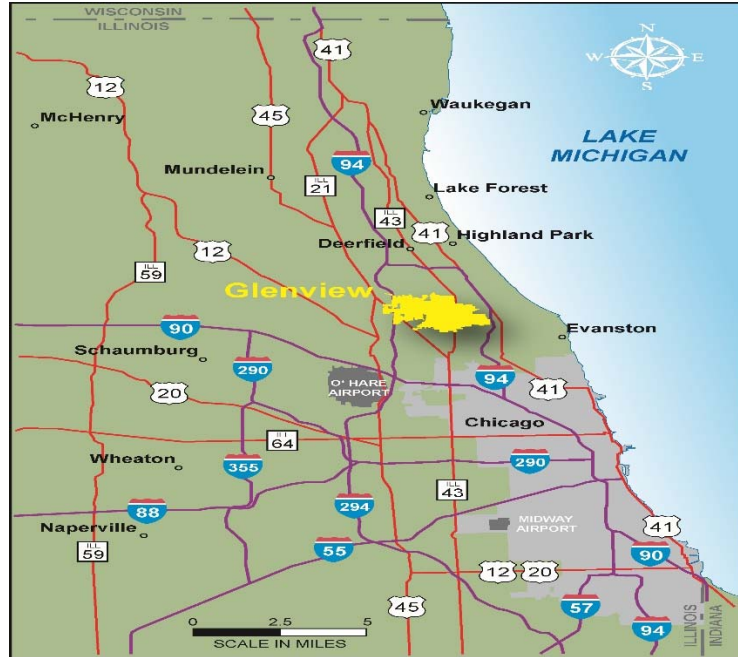
- A new 15,000 square foot children's daycare named the Kensington School for 140 infants to preschoolers was also approved in 2016 along Chestnut Road to the west near Lehigh Avenue. Construction began in 2017 and the facility opened in 2018.
- The entire streetscape of The Glen Town Center was reconstructed 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 has started and the building is expected to be operation in 2019.
- 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 began in 2018. Full occupancy of all the units is expected in early 2020.
- 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. Construction began in 2018 and the building is expected to be occupied in 2019.
- 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 received approval for 6 new gas pumps to their existing fueling station on Patriot Boulevard to meet customer demand. In 2018, Costco amended the plan to add four additional gas pumps, for a total of 22 fueling positions. Construction is expected to be completed in 2019.
- Abt Electronics was granted authority in 2017 to construct additional loading docks, a truck service building, employee parking, and truck parking expansion at 1200 Milwaukee Avenue and those improvements were completed in 2018.
- 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 named Avidor Glenview includes a mix of high-quality building materials and a majority of the parking will be underground, below the building. Construction began in 2018 with occupancy expected in early 2020.
- 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 2019.
- In 2018, an 18,000 square foot new retail building was approved for a Goodwill retail store. The building is expected to open in early 2019.

- A new 2,400 square foot outlet building was approved for the Glenbrook Marketplace shopping center in 2018. The drive-thru Starbucks coffee restaurant is proposed to be constructed and open in 2019.
- In 2018, the Western Golf Association (WGA) received approval for a new 25,000 square foot office building in the Prairie Glen Corporate Park. The WGA runs the Evans Scholars Foundation for golf cadies and will sponsor a Web.com golf tournament at the Glen Club. The building construction has started and is expected to be complete by the end of 2019.
- The Children's Land Day Care, a 14,135 square foot, 1-story day-care facility, on Milwaukee Avenue was approved in 2018 and is expected to be occupied in the fall of 2019.

The Village's 2017 assessed valuation was \$2,519,134,378; of this amount, 76.2% was classified as residential, and 23.8% was commercial/industrial.

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. The Village is serviced by two Amtrak routes, the Empire Builder and Hiawatha, and Metra's Milwaukee District North line commuter rail.

Glenview is an affluent community and is home to successful and well-educated professionals. It also serves as the home to such corporations as Abt Electronics, Illinois Tool Works, Astellas Pharma, CVS Health, Anixter, Kraft Foods Technology Center, Pearson Education, Beltone, North American Corporation and Signode. 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 280 full-time employees in six municipal departments; Administrative Services, Community Development, Fire, Village Manager's Office, Police, and Public Works.

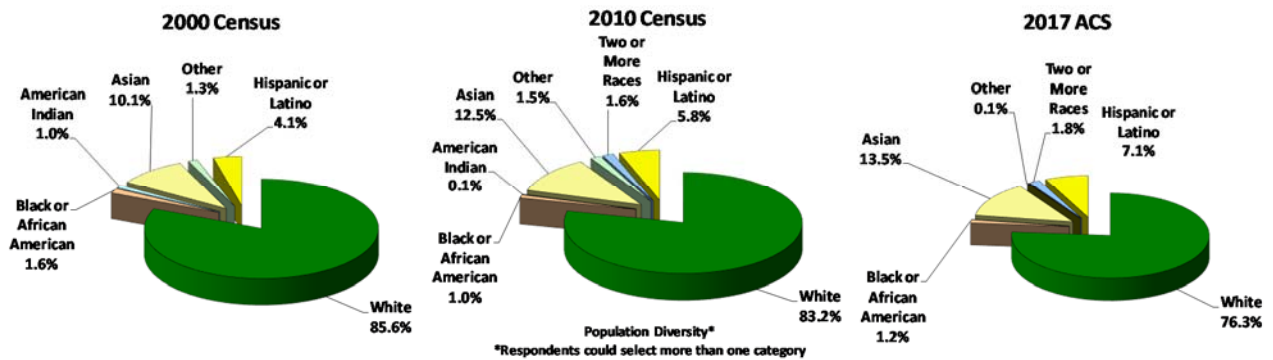
Village of Glenview Demographics

Demographics Last Ten Fiscal Years

Year	Population	Gender - Male	Gender - Female	Median Age	Per Capita Income	Median Household Income	Median Family Household Income	Median Nonfamily Household Income
2008	46,096	47% 21,703	53% 24,393	44.1	43,384	105,879	123,987	60,227
2009	45,549	46% 21,156	54% 24,393	43.6	52,161	105,059	125,138	50,099
2010	43,649	46% 20,292	54% 23,357	44.6	53,246	107,037	127,815	46,935
2011	44,134	47% 20,766	53% 23,368	45.0	51,953	103,080	122,931	46,399
2012	44,478	48% 21,139	52% 23,339	45.7	52,227	99,841	125,102	48,234
2013	44,863	47% 21,308	53% 23,555	45.4	51,455	92,350	122,967	44,956
2014	45,400	48% 21,794	52% 23,606	45.5	52,326	92,304	124,143	45,655
2015	45,969	48% 22,140	52% 23,829	45.7	52,167	93,240	122,724	45,358
2016	46,559	48% 22,528	52% 24,031	45.3	55,717	102,009	133,738	45,197
2017	46,740	49% 22,843	51% 24,223	45.7	59,571	103,773	136,892	45,855

Source: ACS 2008 to 2017 Estimates and 2017 Special Census

Population Diversity*

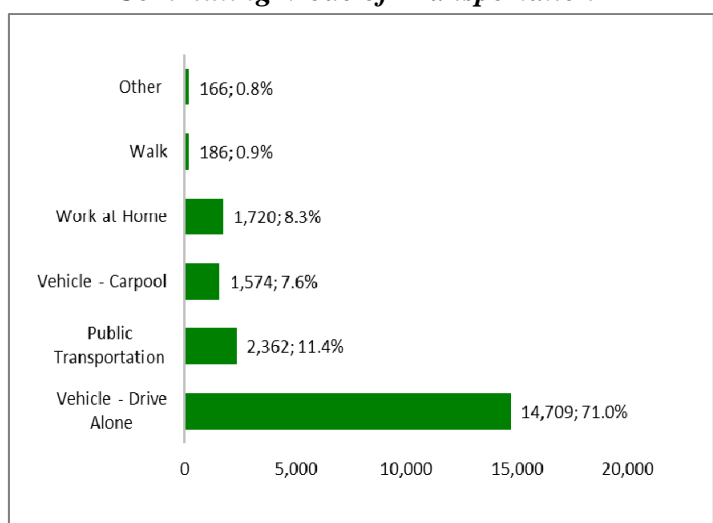


Age Breakdown of Village Population

Age	Amount
0-9 Years	5,578
10-14 Years	3,692
15-24 Years	4,872
25-34 Years	3,854
35-44 Years	5,106
45-54 Years	7,092
55-64 Years	6,856
65-74 Years	4,768
75-84 Years	3,164
85 Years & Over	2,084

Source: ACS 2017 Estimates

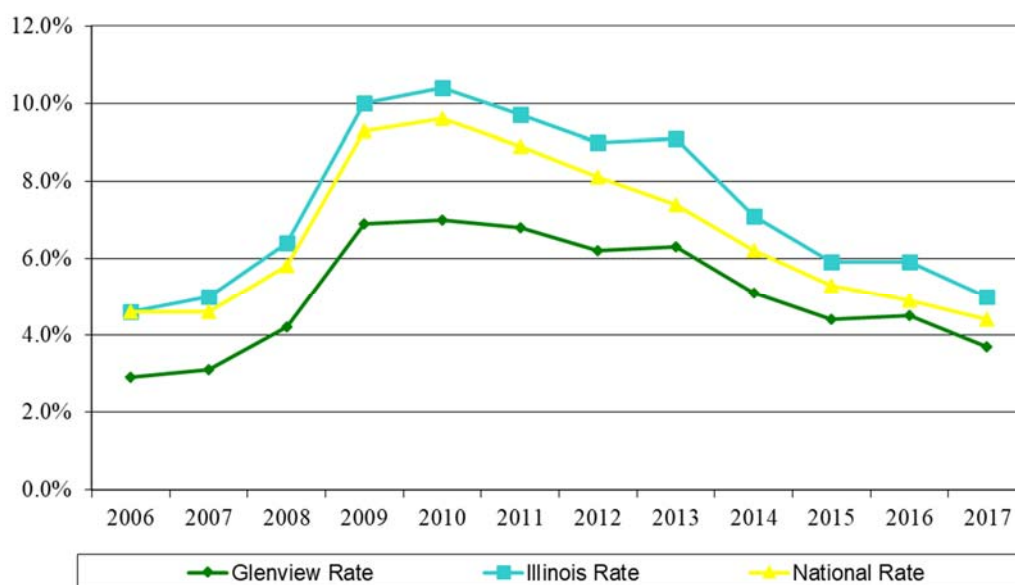
Commuting Mode of Transportation



Source: ACS 2017 Estimates

Unemployment Rates

The Village's most recent unemployment figure as of December 2018 indicates a rate of 2.6%, which is 1.8% below the State of Illinois rate of 4.4% and 1.1% below the National rate of 3.7%.



Source: Illinois Department of Employment Security

Principal Employers

Employer	Number of Employees	Percentage of Total Village Employment
Abt Electronics	1,455	3.1%
Astellas	1,267	2.7%
Glenbrook Hospital	1,099	2.3%
Anixter, Inc.	968	2.1%
ITW/Signode	695	1.5%
Glenview Comm. School Dist 34	694	1.5%
Kraft Foods Technology Center	550	1.2%
Glenbrook South High School	433	0.9%
Signode	390	0.8%
Glenview Terrace Nursing Home	375	0.8%

Principal Property Taxpayers

Taxpayer	Taxable Assessed Valuation (TAV)	Percentage of Total Village TAV
Illinois Tool Corp	\$ 34,722,899	1.41%
CLF (formerly Grubb & Ellis)	27,333,849	1.11%
The Glenview Center	21,700,756	0.88%
Astellas US Holdings	20,507,556	0.83%
Northshore University	18,144,758	0.74%
Abt Electronics	16,429,544	0.67%
Thomson Reuters Pts	12,990,043	0.53%
Cambridge Realty Capital	12,354,599	0.50%
Kimco Realty Corp.	12,100,932	0.49%
Signode, Division of ITW	11,910,099	0.48%

Source: Village of Glenview 2017 Comprehensive Annual Financial Report

Housing Statistics Last Ten Fiscal Years

Year	Average Household Size	Median Home Value	Owner Occupied Housing	Renter Occupied Housing
2008	2.82	567,300	89% 14,789	11% 1,899
2009	2.81	545,400	88% 14,580	12% 1,910
2010	2.77	551,700	87% 13,884	13% 2,129
2011	2.78	530,000	85% 13,699	15% 2,458
2012	2.72	494,500	84% 13,840	16% 2,709
2013	2.75	474,500	82% 13,587	18% 3,015
2014	2.75	469,200	82% 13,706	18% 3,095
2015	2.76	473,600	82% 13,797	18% 3,066
2016	2.81	478,400	82% 13,979	18% 2,970
2017	2.81	488,300	83% 14,174	17% 2,983

Source: ACS 2008 to 2017 Estimates

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 Management Goals

Departments are required to update and expand their Management Goals 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 strategic priorities.

Board Work Sessions

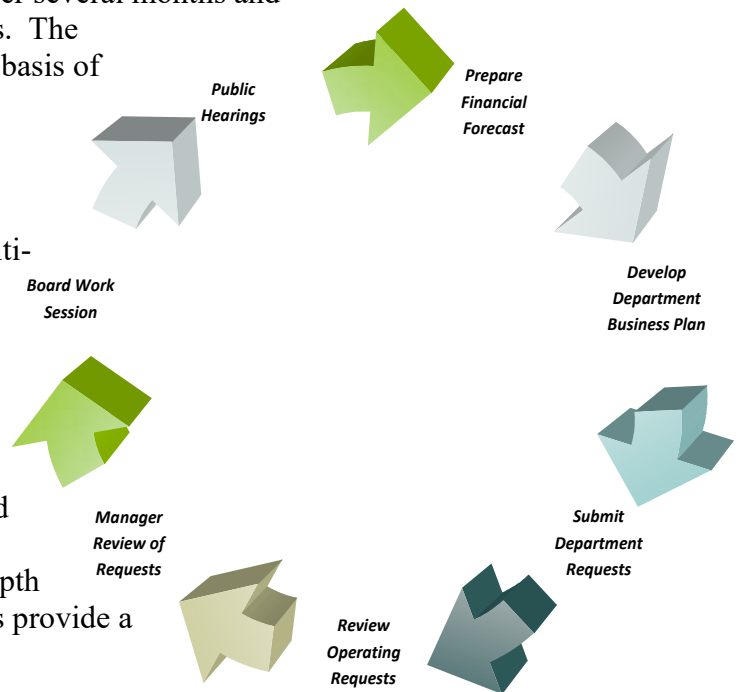
The Village Board holds several workshop sessions and invites the public to attend. Each workshop has a different focus and all funds are presented.

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.



2018 Schedule for FY 2019 Budget Preparation

Schedule Kick-off

May Department Head Budget Priorities Development
Budget Entry Training

Level 1 - Department Budget Development

August Departments complete budget entry for 2018 Projections and 2019 Budget
Budget Team Reviews 2018 Projections and 2019 Budget - All Funds
2019 Personnel Initial Projections Complete

Level 2 - Manager Review

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

Level 3 - Budget Workshops/Board Review

August 27, 2018 Public Presentation of Capital Improvement Program
September 24, 2018 Public Presentation of Corporate Fund Projections, Corporate Fund Department Budgets and Miscellaneous Funds
October 22, 2018 Public Presentation of Water and Sewer Rates and Remaining Funds

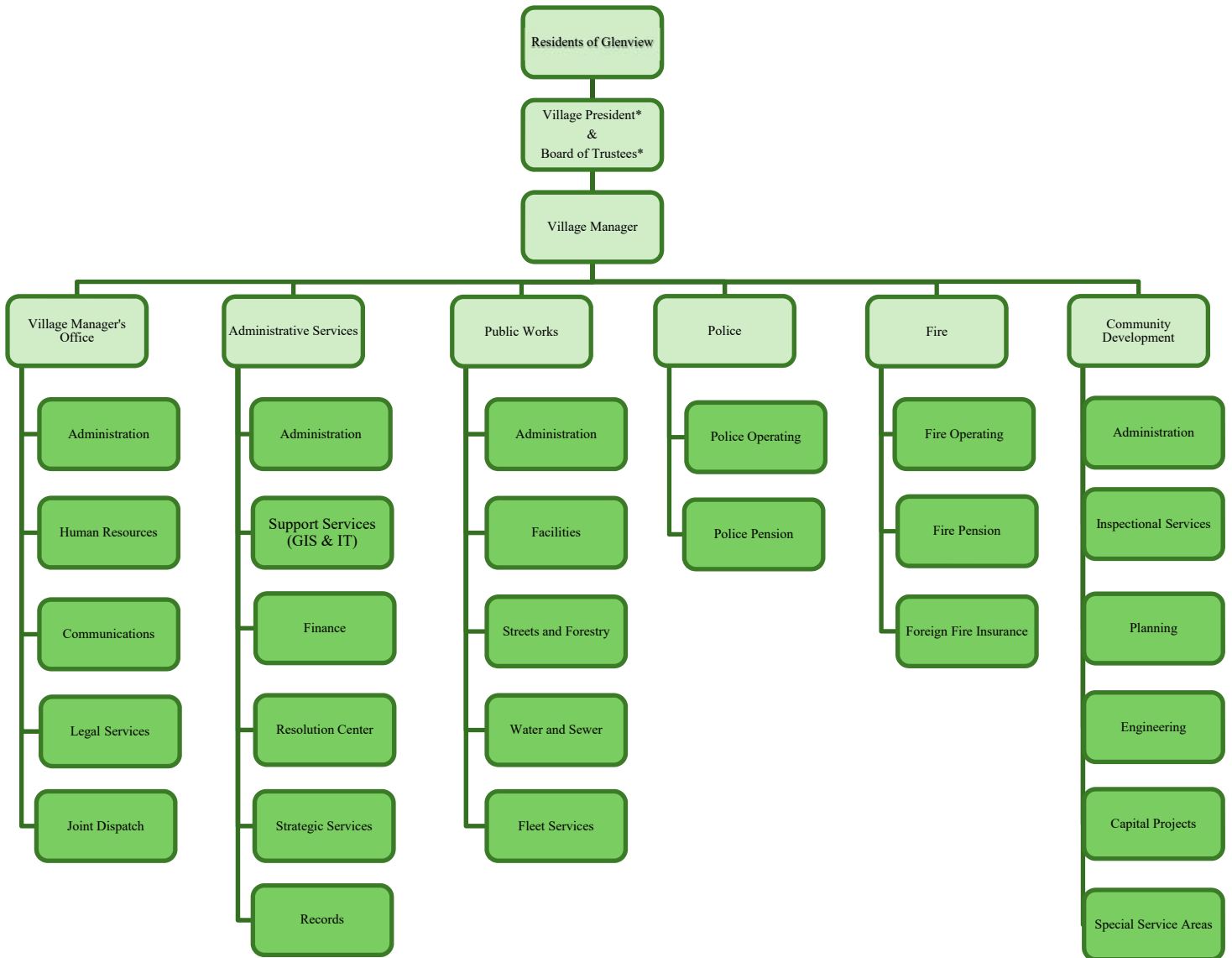
Level 4 - Levy Hearing and Public Budget Display

November 20, 2018 Public Hearing on Proposed 2018 Tax Levy Ordinance (First Reading)
November 20, 2018 Proposed 2018 SSA Tax Levy Ordinances (First Reading); adoption of same
November 20, 2018 Proposed Budget on Display for Public Inspection at Village Hall, Library and on the Village's Website
November 26, 2018 2019 Public Employee Total Compensation Packages posted on Village Website

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

December 4, 2018 Public Hearing on the Proposed 2019 Budget; adoption of same
December 4, 2018 Proposed 2018 Tax Levy Ordinance (Second Reading); adoption of same
December 19, 2018 File 2019 Budget Resolution, 2018 Tax Levy Ordinance and 2018 SSA Levy Ordinances with the Cook County Clerk
December 19, 2018 File 2019 Certificate of Estimated Revenue by Source with the Cook County Clerk
December 19, 2018 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 2019 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 24
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 20
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 4
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 4
Public Hearing on the Proposed Tax Levy	Prior to Adoption	Prior to Adoption	Nov 20
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 4
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 19
Filing the Truth in Taxation Certification	On or before the last Tuesday in December	Filed with the Tax Levy	Dec 19
Filing the Budget Ordinance with the County Clerk's Office		Within 30 days of adoption by the Board of Trustees	Dec 19

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 37% 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



*STRATEGIC PRIORITIES AND VILLAGE
MANAGEMENT GOALS*

Strategic Priorities and Village Management Team Goals

The Village of Glenview Budget is developed using the **Strategic Priorities** and **Village Management Team Goals** as the road map for administrative and financial efforts are to be targeted in the upcoming year. The Village Management Team goals support the Strategic Priorities and also address additional initiatives that are needed within the department. These priorities are reviewed and updated annually by management and the Board of Trustees.

The 2019 Strategic Priorities are:

- **1: Fiscal Sustainability** – Evaluate budgetary decisions based on adherence to Village fiscal policies with a focus on a 3-5 year outlook (is the current approach sustainable?) including maintaining a balanced budget while preserving appropriate fund balance levels, ensuring diversified revenues streams, and reducing operational reliance on economically sensitive revenues.
- **2: Infrastructure Investment** – Invest in the basic physical systems of the Village including but not limited to critical equipment, roads, buildings, bridges, utility systems, parking areas and sidewalks to keep them vital for the Village’s economic development and long-term prosperity.
- **3: Challenge the Status Quo** – Identify new and better ways of providing services to businesses and residents that add value and continually question current approaches for optimal effectiveness.
- **4: Commitment to Customer Service** – Serve all Village customers with integrity, professionalism, and effectively communicate with a focus on solving problems and building and sustaining a great community.



As part of the budget process, the Village Manager, Department Heads and other department representatives attend several strategic planning sessions where the long term financial plan is reviewed and the goals for the Village Departments are established. This session includes an update of the current year’s goals and setting goals for the next fiscal year. The FY 2019 Village Management Team Goals are detailed on the following few pages and linked to the strategic priorities.

The 2019 Village Management Team Goals are developed within the following categories:

- **Financial Policies and Practices**
- **Operations**
- **Information Technology**
- **Economic Development**
- **Intergovernmental Relations**
- **Capital Improvement Program and Capital Projects**
- **Communications**
- **Organization Development**

2019 Village Management Team Goals

**1: Fiscal Sustainability, 2: Infrastructure Investment
3: Challenge the Status Quo, 4: Commitment to Customer Service**

Financial Policies and Practices

1	Develop a multi-year financial forecasting program	Staff will prepare a multi-year financial forecast to include the additional Aqua wholesale revenue starting in 2020 and the revenue and expenses that will be impacted by closure of the Glen TIF in 2022/3
1, 2	Identify potential revenue enhancements to the Commuter Parking Fund	In order to plan for capital improvements to Village owned parking infrastructure, staff will analyze additional revenue options and obtain feedback from the Board
1	Combine and centralize the purchasing and accounting procedures of the Public Works Department and Community Development Department	With the assistance of Administrative Services, centralize the purchasing associated with Public Works operations and the Community Development and develop consistent annual budgeting
1	Refine the purchase order process	Staff is evaluating opportunities for efficiency in the purchase order process and offer solutions to more timely see budget status when an invoice is received for payment
1	Plan for the early closure of the Waukegan/Golf TIF	The TIF is scheduled to close in 2023. Due to the positive financial performance of the TIF, staff will prepare a plan for early closure for consideration
1, 2, 4	Monitor Aqua's progress on infrastructure improvements required in our Water Supply Agreement	Key dates: June 1, 2019 substantial construction completion; September 1, 2019 final construction completion; June 8, 2020 Village commences wholesale water delivery
1	Review ambulance billing collection procedures	Evaluate the current ambulance billing collection process and identify opportunities for collection of billed services
1	Obtain Financial Advisor Services	Solicit market for Financial Advisor services

1: Fiscal Sustainability, 2: Infrastructure Investment, 3: Challenge the Status Quo, 4: Commitment to Customer Service

Operations

1, 4	Finalize negotiations and present analysis to the Village Board on the Police Collective Bargaining Agreement	The Police agreement is set to expire on 12/31/2018. Negotiations began in October 2018. Analysis and recommendation to be presented in the near future
1, 4	Develop Union negotiation goals and strategies in preparation for the 2019 contract negotiations with Fire, Dispatch and Public Works	All three negotiations are to expire on 12/31/2019. VMO and the related departments will coordinate issues and present analysis to the Village Board
1, 4	Complete a Fire Department response approach study and evaluate the results	Staff will identify a consultant, provide input and data, discuss the study's findings, and evaluate the next steps

1: Fiscal Sustainability, 2: Infrastructure Investment, 3: Challenge the Status Quo, 4: Commitment to Customer Service

Operations (continued)

1, 3, 4	Develop a Dispatch Services strategic plan	The plan will include long-term financial analysis of costs and revenues, new customer evaluation, upcoming service needs, maintenance and equipment contract evaluations, and development of overall vision and strategy for competitive, high-service level dispatching
3, 4	Establish and manage performance metrics and the appropriate training to ensure the efficient delivery of contracted services (Baxter & Woodman and SAFEbuilt)	Staff to work with vendors to develop metrics, and support their efforts to meet or exceed established metrics
4	Plan a new trustee orientation	Staff to plan and execute a new trustee orientation session to introduce new Board members to Village programs and staff
1, 4	Evaluate the establishment of a Public Safety Employee Benefits Act (PSEBA) hearing process	If a Fire and Police Officer suffers a catastrophic injury or is killed in the line of duty, by law, certain benefits may be afforded to the employee and/or their family. Staff will evaluate the establishment of a hearing process for PSEBA applicants
3, 4	Develop a Public Works Core Business Plan	Staff to evaluate exactly what services the department is providing and how they are providing it to the residents
3, 4	Maintain and report on Public Works Performance Management program	Staff is continually seeking ways to measure the work and report the outcomes
1, 4	Select the appropriate health insurance model and implement the changes	Staff is working with a consultant to evaluate the current health insurance program and comparing it to other viable health insurance models
3, 4	Focus succession planning efforts in the Police and Fire Departments	Prepare for the transition of the Police Chief position. Complete the sergeant's (Police) and lieutenant's (Fire) promotional examinations. Identify and train employees for key front-line leadership positions
1, 3, 4	Develop policies and organizational infrastructure regarding the use of part-time Police Officers	Staff is currently negotiating the use of part-time Police Officers, which will enhance the full-time force. Development of the program is in anticipation of the finalization of the Union's CBA
1	Assess risk insurance retention levels and manage the annual renewal process	In coordination with an independent risk insurance consultant, staff will analyze the Village's current liability retention levels and make change recommendations if appropriate
4	Develop the Village-wide Risk Committee	In 2018, the Village established an interdepartmental Risk Committee to increase safety awareness, identify trends, recommend training and equipment, and review workplace accident information. This committee will be further developed and trained in 2019
3, 4	Outsource Family and Medical Leave Act (FMLA) administration	Staff identified multiple vendors that can provide the Village with cost competitive FMLA administrative support and staff will implement the new process through program setup and employee training

1: Fiscal Sustainability, 2: Infrastructure Investment, 3: Challenge the Status Quo, 4: Commitment to Customer Service

Operations (continued)

4	Oversee the RFQ for a background check vendor	Staff will release an RFQ to identify a vendor that can manage the Village's pre-employment background check processes
3,4	Evaluate the use of a third party vendor for employment verifications	Staff will analyze the use of a vendor to complete routine employment and wage verifications of past and current employees
4	Implement process for new juvenile record expungement law	Create and review procedures to ensure compliance with the law
1,4	Evaluate the Downtown and The Glen commuter parking program	Review options on reviewing the merchant processing fees and encourage parking at The Glen commuter parking lot to alleviate pressure on Downtown parking
4	Conduct a Village-wide Emergency Operations Center Drill	The Fire Department will lead an EOC drill to facilitate training of new personnel and re-inventory equipment to ensure continued readiness
3,4	Initiate a basic community risk assessment	The Fire Department, in coordination with GIS will assign a risk factor to each building in the Village to assist with pre-planning for potential public safety concerns at each location in the event of an emergency
2,4	Replace the Fire Department's self-contained breathing apparatus equipment	Solicit multiple manufacturers, identify grant opportunities, field test equipment, survey personnel and purchase replacement units
1,2,4	Redevelop Fire Station #8	Continued interdepartmental coordination in the planning and construction of a new Station #8

1: Fiscal Sustainability, 2: Infrastructure Investment, 3: Challenge the Status Quo, 4: Commitment to Customer Service

Information Technology

2	Implement the 2019-2021 IT and GovIT Strategic Plan projects	Key initiatives in 2019 include migrating the Village's website and intranet to Sharepoint 2019 and installing a web application firewall for increased security
2	Prepare for a Cook County Next Gen 911 initiative	Over the next few years, Cook County is requesting dispatch centers implement Next Gen 911. This multi-step process requires GIS to buildout and map multi-unit address for more accurate location information when someone calls 911
4	Pilot New World CrewForce for the Fire Department	This is an application that assists first responders by providing information on a mobile platform that is more portable and for a lower equipment cost
4	Obtain and implement Fire Department training program tracking software	Purchase software and train department personnel on software that tracks training requirements of each fire department employee to ensure compliance
1,4	Identify software that will assist in streamlining the creation of the new budget format	The goal is to offer a solution that eliminates the need for duplicate entry of information and provide easy to understand budgeting reports
4	Implement bucket reporting software in the Police Department	The purpose of the software is to obtain the data required to do a full staffing analysis of the Police Department

1: Fiscal Sustainability, 2: Infrastructure Investment, 3: Challenge the Status Quo, 4: Commitment to Customer Service

Information Technology (continued)

3,4	Evaluate software or applications that allow Village customers to file less than lethal police reports online	Reports that fall into this category are those that are filed for insurance purposes only
4	Participate in mobile applications that support obtaining at risk resident information	Applications like Vital provide the Police and Fire Departments with information regarding residents that have autism, mental disorders, and Alzheimer's disease
2,4	Upgrade the Portable Radio software to reflect new capabilities	The portable radios purchased three years ago offer enhancements through a software upgrade, which include new personal accountability reporting features
4	Oversee RFP process and selection of a consultant to provide a permit and work order tracking system	Identify a consultant to assist in the development of a permit and work order tracking system that provides more status information to the permit applicant or homeowner requesting work from the Village
2,4	Oversee RFP process and selection of a consultant to provide Field Data Collection services	Identify a consultant to assist in the collection of above-ground infrastructure assets to improve the locational accuracy and attribution of Glenview's utility data
4	Expand electronic distribution of Commission packets	Staff to continue developing the EIC to support the expansion of commission packets electronically
4	Evaluate the use of electronic signatures	Staff to review the legal and software requirements of using electronic signatures to eliminate the need for paper and scanning processes
4	Continue to expand the use of Employee Self Service (ESS) module and evaluate the use of the Life Events module	In an effort to reduce paperwork, Human Resources will expand the use of ESS to have employees report address, bank, and tax changes through the module. Staff will also evaluate adding a module for employees to report life events that could alter their previous benefit selections

1: Fiscal Sustainability, 2: Infrastructure Investment, 3: Challenge the Status Quo, 4: Commitment to Customer Service

Economic Development

2,3,4	Conduct a feasibility analysis study to determine if on/off-ramps from Milwaukee Avenue to I-294 can be added	Coordinate with the Illinois Tollway Authority, IDOT, and adjacent property owners on the feasibility of tollway access to Milwaukee Avenue and evaluate potential funding sources for the regional transportation improvements
1,2,4	Support the Village's economic development efforts by developing an economic development strategic plan	Staff will gather and analyze information and seek Village Board input on a SWOT analysis, evaluating corridor plans and strategies for Downtown, The Glen Town Center, and other business corridors, and consider development of an economic incentive framework
1,2,4	Manage ongoing development projects such as Gibson Property, Abt Electronics expansion (including access road to Central Avenue), Pfingsten/West Lake office building, and the Glen Town Center	Staff will continue to efficiently guide applicants through the Village's regulatory review process

1: Fiscal Sustainability, 2: Infrastructure Investment, 3: Challenge the Status Quo, 4: Commitment to Customer Service

Economic Development (continued)

2, 4	Manage the Gateway and Wayfinding Signage Program and associated advisory Committee	Staff will work with the Committee and Village Board to finalize a signage package that can be implemented
2, 4	Manage the redevelopment of 1850 Glenview Road, the former Bess Hardware site, consistent with the Downtown Revitalization Plan	Staff will continue to efficiently guide the redevelopment through the Village's regulatory review process
4	Promote the Village's business community through sponsorship of Glenview special events and activities	Staff will coordinate the Village's efforts with the Glenview Chamber of Commerce and the Chicago North Shore Convention and Visitors Bureau
2, 4	Review and adopt modifications to the regulatory review process	Assess the Village's regulations to remove obsolete requirements that may hamper redevelopment or are not reflective of the latest development trends, and establish a development escrow process in lieu of the traditional fee-based application process
3, 4	Evaluate the combination of several Commission processes for efficiencies	Evaluation could include combining the Electrical and Building Commissions, combining the Plan and Appearance Commissions (following adoption of new Appearance Code and Design Guideline requirements), and the transferring of multi-family and commercial variations to the Plan Commission
3, 4	Streamline the permit review and inspection process	Evaluate the possibility of reducing the number of permit and inspection types

1: Fiscal Sustainability, 2: Infrastructure Investment, 3: Challenge the Status Quo, 4: Commitment to Customer Service

Intergovernmental Relations

3, 4	Finalize the removal of the A-20 staging area associated with the Amtrak Hiawatha service expansion, which would significantly impact many Glenview neighborhoods, schools and businesses	Continue to coordinate with IDOT, FRA and legislators on alternatives that would result in the canceling of the proposed holding track
3, 4	Facilitate the move of the Amtrak Hiawatha train stop from the Downtown station to the North Glenview station	Obtain Federal Railroad Administration grant funding to move the Amtrak stop location
3, 4	Coordinate efforts to pursue a legislative agenda and track initiatives throughout the year	Work with the Illinois Municipal League and the Northwest Municipal Conference to coordinate efforts and ensure the Villages' mission, goals, and initiatives are represented
1, 3, 4	Continue and expand Municipal Partnering Initiative (MPI) projects / participation (e.g. coordinated CIP projects) in order to achieve cost containment by leveraging economies of scale	Refresh core MPI bid and proposal documents with updated scope, standards, and requirements. Identify additional programs and projects that would benefit from MPI participation

1: Fiscal Sustainability, 2: Infrastructure Investment, 3: Challenge the Status Quo, 4: Commitment to Customer Service

Intergovernmental Relations (continued)

1, 3, 4	Participate in a multi-jurisdictional project that will enhance station alerting in the Police and Fire Stations	Work with project partners to evaluate station alerting systems, identify grant opportunities and enter into a joint agreement to ensure a quality system at an economical cost
1, 4	Review the Glenbrook Fire Protection District agreement	Analyze the percentage of Fire Department support based on call volume and GIS data, compare it to the total revenue received by the district, solicit feedback from the Village Board and work to revise the agreement accordingly
3, 4	Monitor and mitigate noise impacts from O'Hare International Airport	Maintain membership in the O'Hare Noise Compatibility Commission and provide and monitor new and continuing programs
3, 4	Monitor and mitigate impacts of the proposed Chicago Executive Airport expansion	Maintain participation in the planning process and monitor changes that may impact the Village
3, 4	Monitor and mitigate the impacts of odor from Patriot Acres	Work to ensure the consideration of replacement solar versus the use of compost on the site
1, 2	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	Advocate for project funding and coordinate with IDOT District 1 to complete the Intersection Design Study (IDS) that will allow the Village, in partnership with IDOT, to pursue federal grant funds for the projects

1: Fiscal Sustainability, 2: Infrastructure Investment, 3: Challenge the Status Quo, 4: Commitment to Customer Service

Capital Improvement Program and Capital Projects

1, 2, 4	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) funding	In April 2017, the Army Corps of Engineers approved a Federal Interest Determination (FID) for the project. With the FID's approval, the Corps will continue engineering design as part of a cost-share and Village staff will continue to push towards an implementable project utilizing federal and MWRD funds. MWRD has sent a letter to the Village confirming \$6.6 million of MWRD funding support to implement a project for the Tall Trees neighborhood
1, 2, 4	Update the Village Stormwater Management Plan and continue implementation of the accelerated stormwater improvements as approved by the Village Board	Staff to conduct a process to update the Plan and obtain Board input on project funding priorities
1, 2, 4	Implement the 2020-2024 Capital Improvement Program (CIP) including the three-year design process to ensure that project estimates are accurate and ready for letting	In conjunction with the CIP process, staff will conduct a historical review of the Village's infrastructure replacement program, evaluate the infrastructure replacement standards and formally adopt a Complete Streets policy
2, 4	Continue the implementation of the 2017 Comprehensive Plan recommendations	Staff is working to update the Bike and Sidewalk Master Plan, evaluate the Village's public street light design, and influence consideration of green infrastructure techniques for new developments

1: Fiscal Sustainability, 2: Infrastructure Investment, 3: Challenge the Status Quo, 4: Commitment to Customer Service

Communications

4	Complete a Community Survey and present findings to the Village Board	The Village last completed a community survey in 2015. An update is recommended every four to five years
3,4	Locally address the national view of the state of policing	Focus more time and effort on Community Relations programing
4	Enhance Community Development communication opportunities with Village customers	This includes enhancements to the Village website, the creation of a phone app for updating CIP project status, and a dedicated website portal designed to reach the business customer base (GoGlenview)

1: Fiscal Sustainability, 2: Infrastructure Investment, 3: Challenge the Status Quo, 4: Commitment to Customer Service

Organizational Development

2, 3,4	Develop a strategy for the Village to become a leading SmartCity	A smart city used electronic data collection to enhance the quality, performance and interactivity of services and infrastructure, which will in turn reduce costs and resources. It also increases contact between the Village and residents
3,4	Evaluate the customer service delivery enhancements of the Development Center and the Resolution Center	Determine if modifications to the process and/or a significant remodeling of the Village Hall office space is necessary to better serve customer needs
1,4	Develop comprehensive performance dashboard reporting plan and align management goals/business plans	Solicit software that supports creation of a performance dashboard that is easy to access, update, and pull regular reports
4	Continue to implement the employee performance review process through the selection and implementation of an employee performance management software program in conjunction with establishing and managing meaningful employee metrics and goals	Staff will ensure the proper infrastructure and management support is in place to implement the merit based pay program consistently
4	Research alternative organizational structures for Village administration	Provide alternative structures that spread management, assignments, and workloads in the organization
1,4	Identify areas to increase public safety employee's wellness	Public safety staff will evaluate internal protocols and procedures, mindfulness training opportunities, implement a cancer awareness program and identify equipment needs to further the health and wellness of the Village's first responders

1: Fiscal Sustainability, 2: Infrastructure Investment, 3: Challenge the Status Quo, 4: Commitment to Customer Service

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VILLAGE OF GLENVIEW



PERFORMANCE MEASURES

Division	Performance Measure	2017 Actual	2018 Projected	2019 Target
Village Manager's Office				
Administration	Percent of quarterly meetings held with department directors to provide evaluations relating to budget progress on business plans, work plans and project lists	100%	100%	100%
Communications	Percent increase in E-Glenview subscriptions	4.0%	11%	10%
	Average number of web visits each month	48,400	47,350	50,000
Human Resources	Number of Safety/Loss Prevention trainings conducted per year	2	3	3
	Percent Change of Total Number of property/casualty claims	-58.00%	4%	-5%
	Percent change in number of OSHA recordable injuries per year	0%	0%	-5%
	Percent change in medical only workers' compensation claims per year	-33%	0%	-5%
	Number of Equal Employment Opportunity compliance training topics conducted per year	0	1	0
	HMO Health plan claims loss ratio	99.40%	92.70%	94.00%
	PPO Health plan claims loss ratio	127.60%	61.80%	100.00%
	Percent change in Rx cost per employee per month	13.60%	-15.50%	7.30%
	Percent change in generic prescription Rx utilization	1.00%	1.78%	2.00%
	Percent change in 90 day mail order Rx utilization	-2.00%	3.90%	1.00%
	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)	98%	98%	98%
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)	98%	98%	99%
	IT Helpdesk service satisfaction and courtesy rating	3.2	3.5	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	94%	96%	98%
	Percent of system and service availability	99%	99%	99%
	Percent of IT service level agreement on-hour Priority One response	99%	99%	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	3.5
	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	36	37	38
	Consecutive years for receiving the Distinguished Budget Presentation Award	10	11	12
	Auditor issued unmodified "clean" audit opinion (Y/N)	Y	Y	Y
Resolution Center	# of payments made by customers using Citizen Self Service	12,794	13,881	14,000
	# of online bank bill payments processed	15,980	16,137	16,200
	# of phone calls answered	31,145	39,042	39,000
	# of times a call is re-queued	4,643	5,226	5,000
	# of Public Works work order requests	3,143	3,294	3,200
	# of property violations reported and entered	829	668	700
	# of residents notified of continuous water usage	1,544	3,008	3,100
	# of apartments notified of continuous water usage	197	351	500
Police Records	# of commercial properties notified of continuous water usage	188	156	200
	# Police-related FOIA's processed	1,349	1,914	1,650
	# Police Non-emergency calls handled	17,136	20,317	19,000
	# Subpoenas processed	436	369	375
	# Ticket payments processed	2,022	1,914	1,900

Division	Performance Measure	2017 Actual	2018 Projected	2019 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	24	22	24
	Number of work orders completed	3,143	3,305	3,390
	Number of utility hits	0	0	0
Fleet	Percent of minimum billable hours	62.5%	57.8%	>65%
	Percent of repairs completed in 1 day	81.0%	90.9%	>80%
	Percent of repairs completed in 3 days or less	93.4%	95.8%	>90%
	Percent compliance with scheduled preventative maintenance schedules	76.0%	84.2%	>80%
	Percent of "comeback/repeat" repairs	0%	0%	<1%
Streets and Forestry	Number of volunteer events (e.g. clean up litter, remove brush and install native plants)	3	6	4
	Number of inches during the December - January snow season	22.8	40.6	45
	Number of plow events during the December - January snow season	3	8	8
	Number of salt runs during the December - January snow season	11	18	11
	Tons of salt used during the December - January snow season	2,800	3,553	3,500
	Loads of snow hauled to various sites during the December - January snow season	48	411	300
	Number of trees infested with EAB removed	179	80	277
Water and Sewer	Number of meter service calls (e.g. meter tests, installations, final reads and repairs)	3,340	2,707	2,900
	Number of sanitary sewer feet cleaned (Glenview System)	373,491	231,493	270,000
Facilities	Percent of budgeted funds committed in Facility Repair and Replacement Fund for fiscal year	42%	23%	47%
	Number of work orders completed	323	509	450
Police Department				
Police Department	Use of traffic calming devices (<i>traffic unit has been affected by manpower - less one officer</i>)	4	13	24
	Implementation of citizen/business contact through Walk & Talks	3,770	3,578	3,756
	Number of residents that participated in child safety seat programs	262	215	225
	Selective enforcement efforts at school zones, hazardous intersections and speeding "hot spots"	1,796	1,615	1,647
	Missing person cases referred to Detective Bureau within 2 hours of receipt	17	13	13
	Number of self initiated (directed) patrols	6,279	6,706	6,719
	Number of domestic violence victims supported/assisted within 24 hours of notification	68	68	68
	Fire Department			
Fire Department	Percentage of Fire Department standard operating procedures are reviewed & updated	60%	70%	75%
	Percentage of K-8 classrooms and senior facilities visited to present a specific message	100%	100%	100%
	Operational readiness of Emergency Operations Center	Not Tested	100%	Table Top
	EMS baseline Turnout Time (the time between dispatch notification and vehicle(s) enroute) of 90 seconds	82%	79%	85%
	Fire Baseline Turnout Time (the time interval between dispatch notification and vehicle(s) enroute) of 90 seconds	65%	72%	80%
	Fire & EMS Baseline Travel Time (the time interval from enroute until on scene, based on urban population) of 5 minutes 12 seconds	90%	91%	90%
	Total Baseline Response Time: EMS (Call creation to arrive, first unit on scene) of 8 minutes 12 seconds	98%	100%	95%
	Total Baseline Response Time: Fire (Call creation to arrive, first unit on scene) of 8 minutes 27 seconds	93%	96%	95%
	Number of emergency responses	8636	8676	8800
	*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				

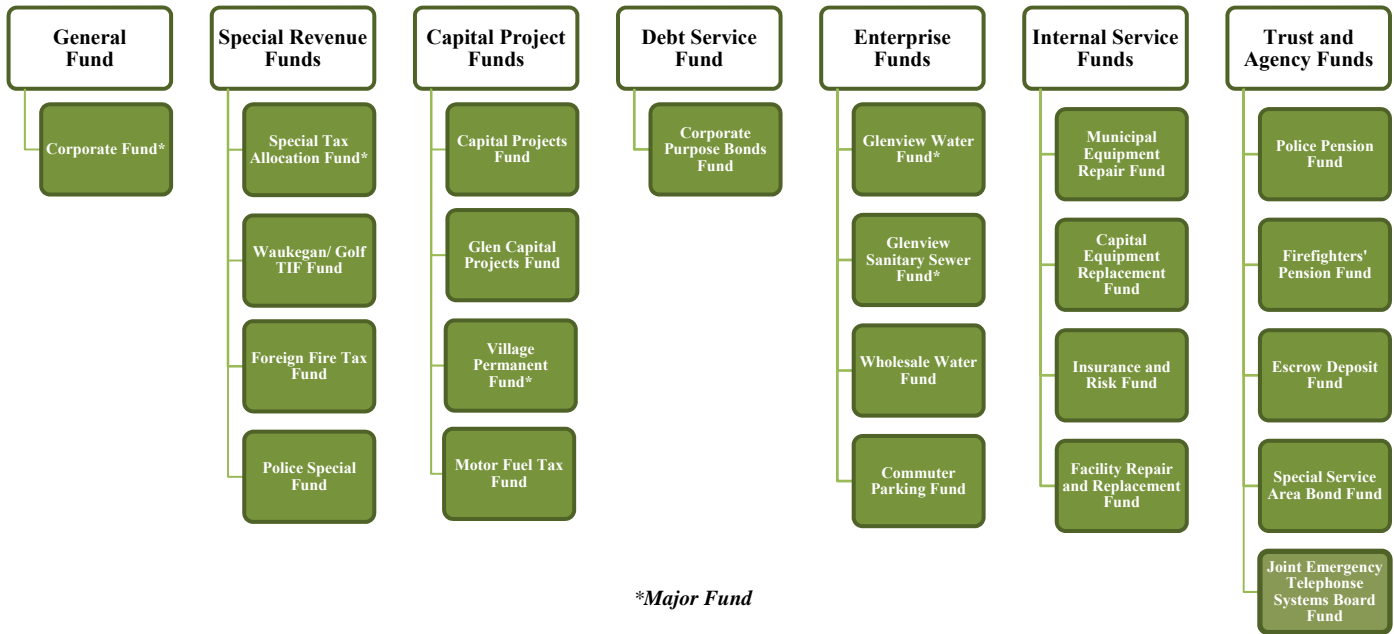
Division	Performance Measure	2017 Actual	2018 Projected	2019 Target
Community Development				
Departmental	Percentage of small permits meeting first target reviews (e.g. fence or driveway) should be reviewed within five days and medium permits (e.g. single family residential additions) should be reviewed within ten days	87%	88%	92%
	Aggregate health inspection score for restaurants within the Village on a scale of 100	96.0	96.0	96.0
	Percentage of annual CIP budget that is expended in the budgeted year	96%	100.0%	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	4.1
	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	75.4
Work Load Indicators	Number of building permits issued	3,100	3,400	3,000
	Number of inspections completed (including code enforcement)	9,000	11,800	10,000
	Number of Appearance Commission cases processed annually	139	133	125
	Number of Plan Commission cases processed annually	49	48	45
	Number of Zoning Board of Appeals cases processed annually	56	40	40
	Total value of CIP projects awarded	\$19.5M	\$15.5M	\$21.7M

VILLAGE OF GLENVIEW



SUMMARY BY FUND

Village of Glenview Fund Structure



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.

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.

Capital Project 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).

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.

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.

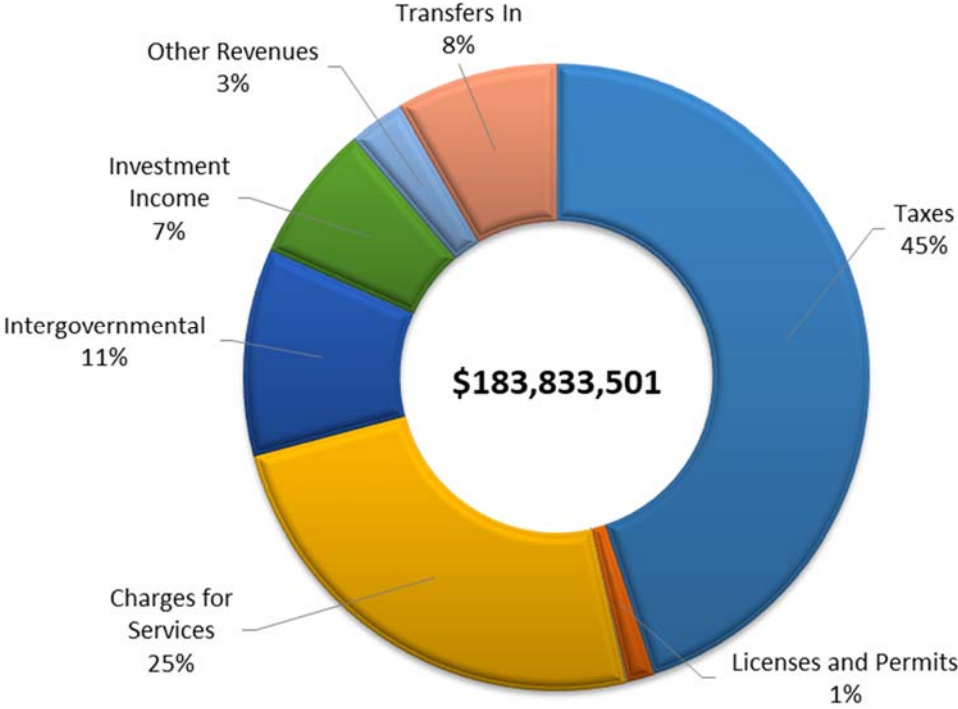
Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies.

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.

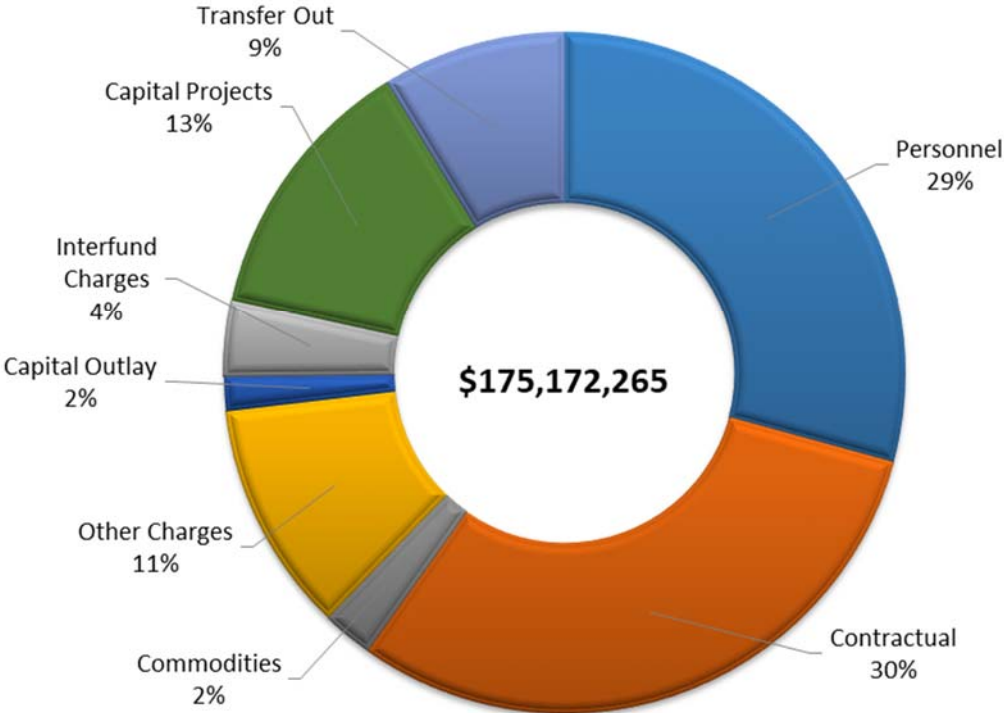
All Funds Summary

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017 Actual	Revised Budget	Projected Actual	2019 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$272,163,796	\$297,147,626	\$297,147,626	\$310,324,522
<i>Budgeted Revenues</i>				
Taxes	79,437,680	78,540,396	81,209,867	82,638,779
Licenses and Permits	2,592,147	2,574,700	3,045,328	2,554,490
Fines and Forfeits	211,593	199,500	205,725	205,725
Charges for Services	43,057,854	43,200,185	43,857,563	44,911,864
Intergovernmental	20,005,252	18,063,251	18,081,672	19,804,332
Investment Income	20,440,941	10,884,431	11,362,005	13,132,220
Other Revenues	6,111,736	6,041,293	3,746,347	5,280,851
Transfers In	11,951,217	11,857,655	12,361,045	15,305,240
<i>Total Revenues</i>	183,808,421	171,361,411	173,869,552	183,833,501
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	47,562,860	49,353,350	49,827,288	51,247,603
Contractual	48,936,653	52,186,509	51,242,310	53,504,749
Commodities	3,515,507	4,007,422	3,944,069	4,196,016
Other Charges	20,156,118	21,014,961	21,053,779	19,307,858
Capital Outlay	4,418,825	3,255,442	1,221,369	2,826,992
<i>Total Operating Expenditures</i>	124,589,962	129,817,685	127,288,815	131,083,219
<i>Other Expenditures</i>				
Interfund Charges	6,346,742	6,346,435	6,346,435	6,335,425
Capital Projects	15,936,669	16,943,881	14,696,362	22,448,381
Transfer Out	11,951,217	12,136,515	12,361,045	15,305,240
<i>Total Other Expenditures</i>	34,234,628	35,426,831	33,403,842	44,089,046
<i>Total Expenditures</i>	158,824,590	165,244,515	160,692,657	175,172,265
<i>Surplus/(Deficit)</i>	24,983,830	6,116,895	13,176,896	8,661,237
<i>Ending Fund Balance/ Net Position</i>	\$297,147,626	\$303,264,522	\$310,324,522	\$318,985,759

2019 Sources of Village Funds



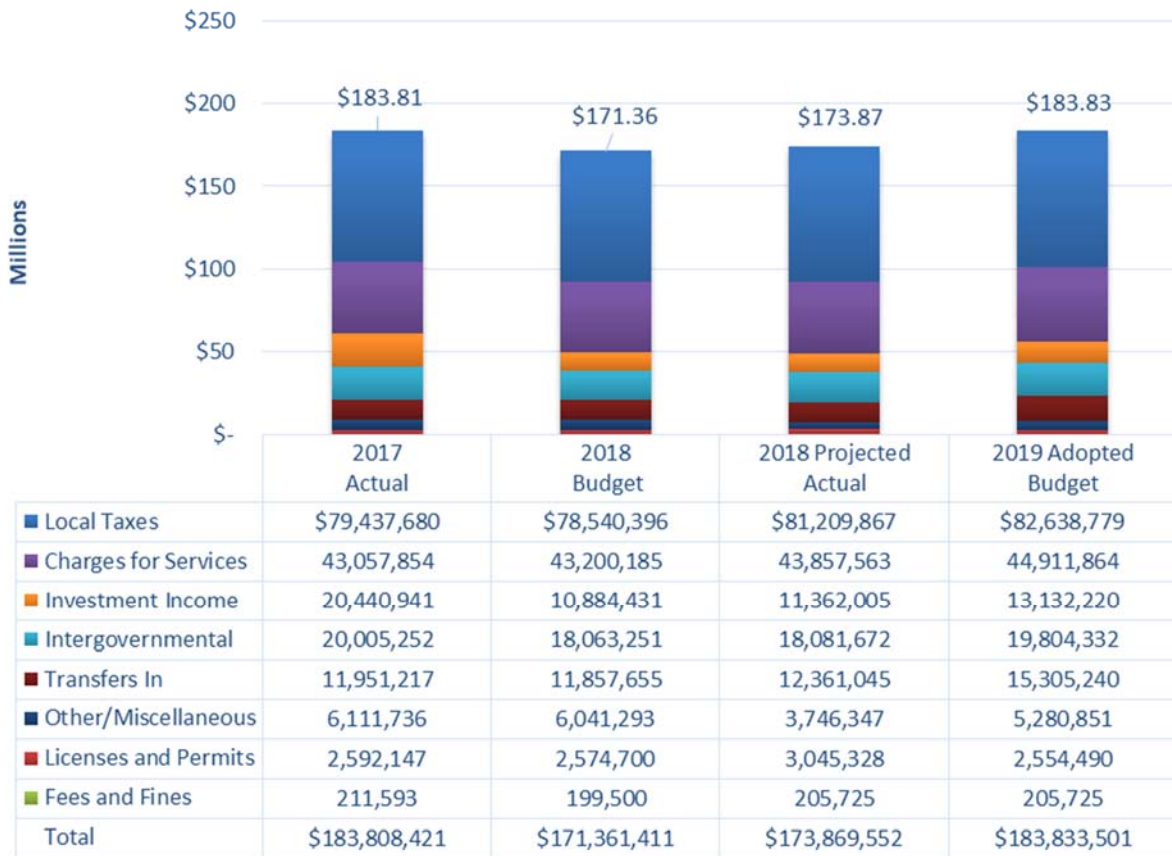
2019 Uses of Village Funds



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)



For Fiscal Year 2019, Village-wide revenues are projected to increase by \$9,963,949 over the 2018 Projection. The 2019 budget assumes increases in most of the primary revenue categories with the exception of Fees and Fines which is projected to remain flat and Licenses and Permits which is expected to decrease \$490,838 compared to the 2018 Projection.

Local taxes are projected at \$81,209,867 in 2018 and budgeted at \$82,638,779 in 2019, an increase of \$1,428,912; mostly due to increases in sales taxes and home rule sales taxes in the Corporate Fund of \$666,261 (explained below) and incremental property taxes in the Special Tax Allocation Fund (explained below).

Charges for Services are projected to increase \$1,054,301 in 2019 compared to the 2018 Projection due to increases in water and sewer charges, increases in health insurance costs, and development fees.

Intergovernmental Revenues are projected to increase in 2019 by \$1,722,660 from the 2018 Projection primarily due to grants awarded to the Village for capital projects (\$814,000) and upgrading the Dispatch phone system (\$515,383). Dispatch revenue is projected to increase by \$185,681 in 2019, mainly due to contractual cost increases. Local use taxes also increased \$165,726 as a result of a US Supreme Court ruling requiring out-of-state companies that have greater than \$100,000 in sales or greater than 200 transactions in Illinois to collect use tax.

Investment Income is projected to increase by \$1,770,215 from the 2018 Projection as a result of Police and Firefighter’s Pension Funds expecting positive returns on investments in 2019.

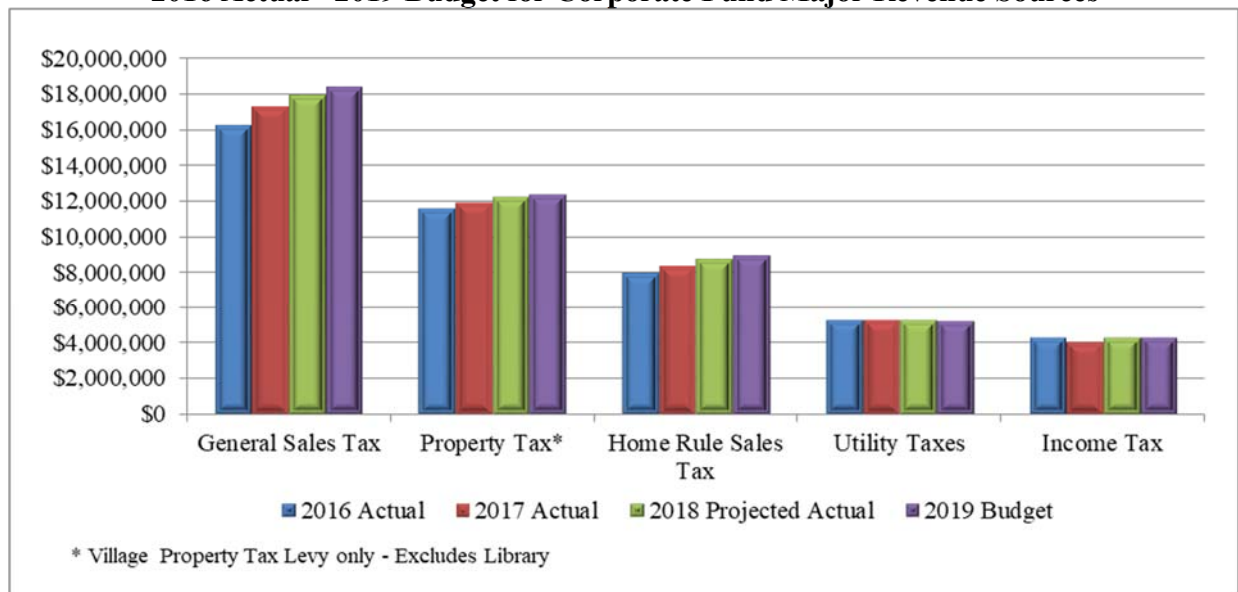
Transfers in are increased in 2019 due to the one-time transfer of \$3,000,000 from appropriated prior year fund balance for capital projects.

Other/Miscellaneous revenues increased in 2019 due to the expected closing on the sale of a site in downtown Glenview previously home to Bess Hardware store.

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 67.7% of the revenue collected in the Corporate Fund. As depicted in the chart below, the 2018 projection and 2019 budget for General Sales Tax and Home Rule Sales Tax increased incrementally each year over the past two years receipts. Property taxes are projected to increase in 2018 and 2019 as the Village Board voted to increase the property tax by \$250,000 in 2018. The 2019 property taxes only increased by \$103,636 which is the new EAV growth associated with newly annexed, constructed or improved property for the 2017 tax year. State Shared Income Tax is projected to increase slightly in 2018, and remain flat in 2019.

2016 Actual - 2019 Budget for Corporate Fund Major Revenue Sources



*** General Sales Tax**

The Village receives one percentage point (1.0%) share of the State sales tax rate. The sales tax is imposed on the sale and consumption of goods. Sales tax proceeds are collected by the State of Illinois and remitted to the Village monthly. The Village’s sales tax of 9.75% consists of a State Retail Tax of 6.25% (of which the Village receives 1%), a Cook County Tax of 1.75% (raised by 1% on Jan 1, 2016), a Regional Transit Authority Tax of 1.0% and the Village’s Home Rule Sales Tax of 0.75%.

Sales tax is the largest source at 24% of Corporate Fund Revenues. Through nine months of FY 2018, the Village’s sales tax receipts were up 5.80% compared to the same period in 2017. As detailed in the table below, sales tax revenue has been increasing year-over-year dating back to 2014. Factors that may be contributing to the growth include consumer confidence due to a robust economy and stronger, though still modest, wage growth. In addition, Illinois’ unemployment rate was 5.00% in 2017, down from 5.80% in the previous year and at its lowest since 2007. Glenview’s unemployment rate was 3.7% in 2017, also its lowest since 2007.

	2014	2015	2016	2017	2018 Estimate	2019 Budget
Sales Tax Revenue	14,972,367	15,635,705	16,189,240	17,223,884	17,912,839	18,360,660
Percentage Change	8.23%	4.43%	3.54%	6.39%	4.00%	2.50%

The Village has taken a cautious approach to projecting sales tax revenue for FY 2019. The budget of \$18,360,660 in sales tax receipts next year reflects an increase of only 2.50% to the existing sales tax base.

*** Home Rule Sales Tax**

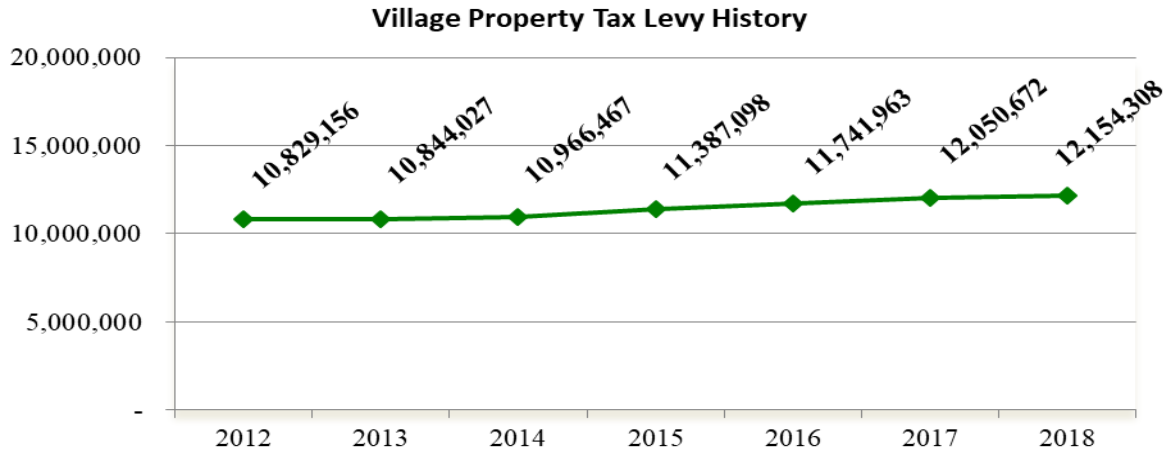
Home rule sales tax is assessed by the Village to be imposed on the sale and consumption of goods with the exception of vehicles, food for human consumption that is to be consumed off the premises where it is sold and prescription and non-prescription medicine and drugs. Home Rule Sales Tax is distributed by the Illinois Department of Revenue. The Village 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. The Home Rule Sales Tax may be imposed in 0.25% increments with no maximum rate limit. The Village’s Home Rule Sales Tax still stands at 0.75%. The State imposed a 2% administrative fee effective July 1, 2017 for the distribution of this tax. With legislative pressures from local municipalities, the State reduced this administrative fee from the 2% to 1.5% with the adoption of the July 1, 2018 Budget.

Home rule sales tax is the Corporate Fund’s third largest source of revenue. Similar to sales tax, the Village also expects home rule sales tax to continue increasing in 2019. The 2019 budget includes an increase of 2.50% compared to 2018 estimated receipts which reflects the strong economy and consumer confidence.

	2014	2015	2016	2017	2018 Estimate	2019 Budget
Home Rule Sales Tax Revenue	7,468,617	7,821,912	7,948,198	8,401,525	8,737,586	8,956,026
Percentage Change	5.87%	4.73%	1.61%	5.70%	4.00%	2.50%

*** Property Taxes**

Property taxes are the second largest source of revenue for the Village Corporate Fund and represent 17% of the total Corporate Fund revenues. The Village Board approves a tax levy in December each year, and the following year the Cook County Treasurer collects the funds from the property taxpayers and remits them to the Village. The Village receives the majority of its property tax revenue corresponding to the two installment due dates of these taxes which have been March 1st and August 1st in the past several years. The Property tax levy is assigned to pay for a portion of the Corporate Fund operating expenditures specific debt obligations and the Village portion of the Police, Fire and IMRF pension contributions.



The 2018 Total Property Tax Levy is projected to increase by only \$103,636, or .86%, which is the new EAV growth associated with newly annexed, constructed or improved property in the Village for the 2017 tax year. Since this new tax levy increase is the exact increase in the EAV growth, there should not be any Village portion property tax increase to the typical property owner in the Village in 2019. If there were an increase to one’s property tax bill, it would be attributable to the property valuation which is assigned at the County level.

Property taxes levied by the Village in 2018 for collection in 2019 total \$12,154,308 which is .86%, or \$103,636, greater than the property taxes levied in 2017 (\$12,050,672).

The 2018 property tax levy is as follows:

Tax Levy	0.86% Increase of 2017 Original Levy	Loss Provision	2018 Extended Tax Levy	2019 Budgeted Collections at 99%
Corporate	2,651,361	79,541	2,730,902	2,703,593
IMRF	1,256,146	37,684	1,293,830	1,280,892
Debt	1,771,300	88,565	1,859,865	1,841,266
Police Pension	2,448,009	73,440	2,521,449	2,496,234
Fire Pension	<u>4,027,492</u>	<u>120,825</u>	<u>4,148,317</u>	<u>4,106,834</u>
Total	12,154,308	400,055	12,554,364	12,428,819

The Village is statutorily required to levy property taxes for the Glenview Public Library. 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 2018 levy for Library operations increased by the same 0.86% used by the Village, an increase of \$55,258, to \$6,291,874. After adding the full debt obligation related to the new building, \$1,765,958, the total Library 2018 tax levy to be collected in 2019 is \$8,057,832.

*** Utility Taxes - Electricity Tax**

The Village imposes a tax on electricity, which is based upon established rates per kilowatt-hours used or consumed in a month. The Village Board adopted a tax on the purchase of electricity in August of 1998. Revenues received from these taxes are generated based on actual usage and largely depend on fluctuations in temperatures and populations. The taxes are collected by ComEd and remitted to the Village on a monthly basis.

The Village’s Electricity Utility Tax revenue has remained consistent over the past few years. The Village expects the minimal year-over-year change in revenue since 2014 to continue into 2019. Thus, the 2019 Budget is kept level with the 2018 estimate of \$2,201,620.

	2014	2015	2016	2017	2018 Estimate	2019 Budget
Electricity Revenue	2,230,618	2,189,830	2,249,217	2,137,495	2,201,620	2,201,620
Percentage Change	(0.01%)	(0.02%)	0.03%	0.05%	0.03%	-

*** 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 2019 budget of \$1,591,879 is a decrease of 5% from the 2018 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.

	2014	2015	2016	2017	2018 Estimate	2019 Budget
Telecommunications Revenue	2,175,833	2,271,699	2,000,427	1,841,387	1,675,662	1,591,879
Percentage Change	(13.87%)	4.40%	(11.94%)	(7.95%)	(9.00%)	(5.00%)

*** 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 tax is collected by Nicor, who imposes a 3.0% administrative fee and remits the tax to the Village on a monthly basis. The Village estimates 33,030,160 of taxable therms in 2019, which is based on analysis of historical therms and average monthly temperatures in past years. The 2019 budget of \$1,441,766 is calculated by multiplying estimated taxable therms by the Village imposed tax and then reduced by Nicor’s administrative fee.

*** Income Tax**

The Village receives a portion of the State’s 4.95% personal income tax on individuals, trusts and estates, and 7.00% tax on corporations. Income tax is distributed to the Village on a per capita basis.

	2014	2015	2016	2017	2018 Estimate	2019 Budget
Income Tax Revenue	4,232,425	4,832,506	4,293,596	4,075,812	4,300,080	4,300,080
Percentage Change	(1.79%)	14.18%	(11.15%)	(5.07%)	5.50%	0.00%
Per Capita Basis	94.70	108.13	96.07	90.85	92.00	92.00

As the above chart indicates, the Village expects income tax revenue to increase by 5.50% during 2018. The increase is due to multiple factors. Although the State imposed a one-time 10% reduction of the income tax revenue distributed to local governments in their FY2018 budget, there are one-time revenues arising because of changes to the federal tax code and new laws enacted at the State level. Additionally, in November 2017, the Village completed a Special Census with the U.S. Census Bureau as there were geographic areas within the Village that had seen significant new residential development over the past several years. As a result of this Special Census, the Village population increased by 2,048 from 44,692 to 46,740 which will provide additional income tax revenue on the per capita basis.

When the State adopted their FY2019 budget, they continued the diversion of income taxes to local governments but decreased the reduction from 10% to 5%. The 2019 budget of \$4,300,080 remains flat with the 2018 estimate but the Village continues to monitor 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 707 parking spaces at the downtown station and 1,292 spaces at The Glen of North Glenview train station. 2019 budgeted revenues are \$644,728.

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 2019 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 2019 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 2019 budget for LMFT includes a projected increase of 3% for a total of \$891,156.

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 of properties within The Glen Tax Increment Financing (TIF) District. The 2019 budget of \$34,133,766 is based on the net incremental property taxes estimated to be received in 2018 (\$33,464,477) grown at 2%, which is slightly below the 2.2% historical annual property tax increase for the taxing jurisdictions.

Glenview Water and Sewer Funds

*** Sale of Water and Sewer Services**

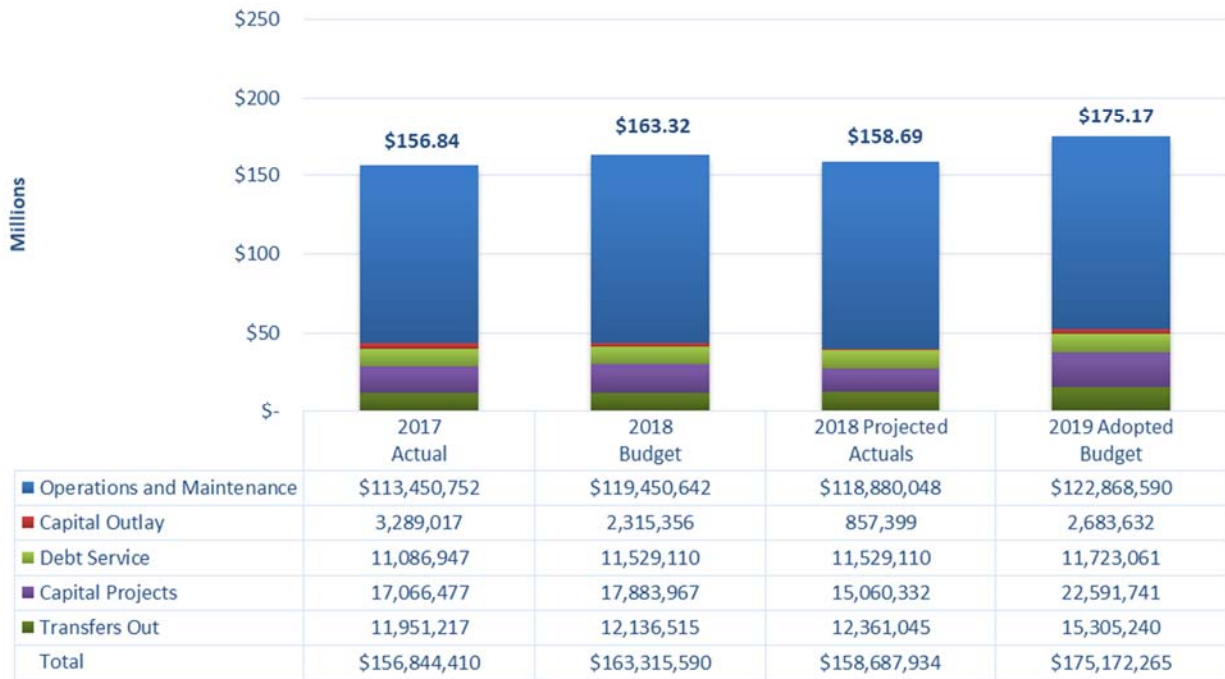
The Village's water customer base includes approximately 16,000 customers, 1,820 of whom are in unincorporated Glenview. The sanitary sewer system has approximately 9,700 customers, all of them within the corporate boundaries of the Village. Some properties in the Village receive water service but are not connected to the Village's sanitary sewer system. Approximately 95% of total customers are residential, 4% are commercial, and about 1% 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 and increases began in 2018. 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 2019 quarterly fixed rate increased to bring the total cost recovery to 9.4% and a 1% increase in the consumption rate. The 2019 sewer quarterly fixed rate increased to maintain the total cost recovery of approximately 27% and a 1.5% increase in the consumption rate. The 2018 revenue projection for Glenview water services is \$14,726,119, with the 2019 budget increasing to \$15,123,469 primarily due to the increased efficiency of the automated water meters, combined with the scheduled rate increases. The total revenue budgeted in the Glenview Water Fund is \$15,589,586. The 2018 revenue projection for sewer services is \$2,468,103 and the 2019 budget is increasing slightly to \$2,503,860. The total revenue budgeted in the Glenview Sanitary Sewer Fund is \$2,597,504.

Expenditure Highlights

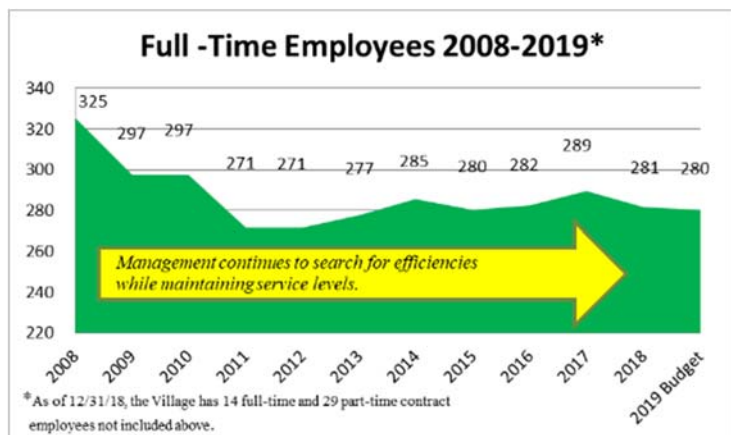
Major expenditures for the Village include Operations and Maintenance costs, Capital Outlay and Capital Projects, Debt Service expenditures, and Transfers Out.

Village of Glenview Total Expenditures and Other Uses All Village Funds (excluding Library Funds and Depreciation)



Operations and Maintenance

The 2018 Operations and Maintenance (O&M) costs are projected to be 0.48% or \$570,595 less than the adopted budget amount of \$119,450,642. The 2019 O&M budget is 3.36% or \$3,988,543 higher than 2018 projections for a total of \$122,868,590. The 2019 budget has one less full-time employee than the 2018 final number as the Village reduced full-time staff through attrition. Personnel costs for 2019 are anticipated to be 2.85% or \$1,420,315



higher than the 2018 projections primarily due to increases in healthcare costs. The \$51,247,603 budgeted amount includes estimated salary increases for all eligible non-union employees as well as those increases that are mandated by current union contracts.

Contractual costs of \$53,504,749 in the 2019 budget are \$2,262,440 or 4.427% higher than the 2018 projections. Insurance premiums increased \$351,456 over 2018 projections. Water purchases and are expected to increase \$546,188 in 2019 from the 2018 projection, primarily due to a projected rate increase. For 2019, Make-Whole Payments for The Glen TIF are budgeted at \$1,391,140 less than 2018. One-time economic development projects total \$563,800 in the Permanent Fund in 2019. An additional \$200,028 is budgeted for Economic Development Agreements in 2019. There are also significant scheduled building repairs totaling \$1,141,140 budgeted for Village-owned facilities in 2019.

The Commodities budget for 2019 is \$4,196,016. This is an increase of \$251,947 from the 2018 projections due to increased fuel rates and scheduled IT equipment upgrades.

Other Charges and Interfund Charges combine for the remaining \$13,920,222 of O&M expenditures in the 2019 budget. This represents a \$53,841 increase over the 2018 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 2019 of \$2,683,632 represent a \$1,826,233 increase from 2018 projections. The decrease is primarily due to purchases of vehicles for Police, Fire, and Public Works based on vehicle replacement schedules and a one-time Dispatch phone system upgrade.

Debt Service

Debt service payments are based on debt schedules determined at the time of debt issuance. The 2019 budget for debt service totals \$11,723,061, an increase of \$193,951 over 2018 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 2019 budget includes an additional \$5,500,000 for core infrastructure in an effort to close the gap between funding sources and needs. The 2019 budgeted amount for road resurfacing and

reconstruction is \$10,513,113. The total capital improvements budget is \$22,591,741 and includes core infrastructure, water and sewer utilities, and facility improvements.

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.

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

Permanent Fund to Capital Projects Fund: This transfer is to fund one-time capital projects related to economic development which are downtown parking improvements for 2019.

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.

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

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 2019 Transfers between Funds

2019 Summary of Transfers In and Out							
Transfers In							
Transfers Out	Corporate Fund	Glen Capital Projects Fund	Capital Projects Fund	Glenview Sewer Fund	Glenview Water Fund	STAF	Corporate Purpose Bonds
Corporate Fund			10,750,000				2,201,582
Special Tax Allocation Fund (STAF)		97,309					
Insurance and Risk Fund	250,000						
Permanent Fund			1,012,500				
Wholesale Water Fund	325,000		556,334				
Special Service Areas		2,894		70,644	38,977		

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2019 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	\$33,556,506	\$29,904	244,107	(4,678,417)	2,175,328
Budgeted Revenues					
Taxes	46,586,082	-	-	34,133,766	1,556,130
Licenses and Permits	2,388,350	-	-	-	-
Fines and Forfeits	205,725	-	-	-	-
Charges for Services	5,132,152	-	-	125,139	-
Intergovernmental	16,453,793	-	-	-	-
Investment Income	496,000	565	4,000	438,000	36,350
Other Revenues	864,929	-	100,000	180,000	-
Transfers In	575,000	-	-	-	-
Total Revenues	72,702,031	565	104,000	34,876,905	1,592,480
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	34,015,369	-	-	344,801	8,341
Contractual	13,858,421	-	10,830	21,352,520	316,648
Commodities	1,954,106	-	99,170	114,250	-
Other Charges	7,327,445	-	-	8,011,257	701,158
Capital Outlay	420,000	12,700	-	-	-
Total Operating Expenditures	57,575,341	12,700	110,000	29,822,828	1,026,147
<i>Other Expenditures</i>					
Interfund Charges	4,917,339	-	-	17,436	-
Capital Projects	-	-	-	-	-
Transfer Out	12,951,582	-	-	97,309	-
Total Other Expenditures	17,868,921	-	-	114,745	-
Total Expenditures	75,444,262	12,700	110,000	29,937,573	1,026,147
Surplus/(Deficit)	(2,742,231)	(12,135)	(6,000)	4,939,332	566,333
Ending Estimated Fund Balance/ Net Position	30,814,275	17,769	238,107	260,915	2,741,661

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
35,970,578	19,230,047	3,676,921	1,742,553	507,604	6,422,945
-	-	-	-	-	-
152,140	14,000	-	-	-	-
-	-	-	-	-	-
15,123,469	2,503,860	644,728	2,258,410	1,444,310	2,217,489
-	-	-	-	-	515,383
100,000	9,000	27,500	6,000	50	117,000
175,000	-	-	-	128,250	61,900
38,977	70,644	-	-	-	-
15,589,586	2,597,504	672,228	2,264,410	1,572,610	2,911,772
2,633,464	534,956	83,124	145,970	407,045	-
5,677,951	183,522	355,828	1,323,467	418,300	-
879,965	81,938	63,925	16,750	664,765	321,147
715,296	77,792	-	-	6,825	-
5,500	-	41,000	-	-	2,241,432
9,912,176	878,208	543,877	1,486,187	1,496,935	2,562,579
901,960	143,168	260,914	19,289	75,319	-
4,769,808	1,587,829	-	-	-	-
-	-	-	881,334	-	-
5,671,768	1,730,997	260,914	900,623	75,319	-
15,583,944	2,609,205	804,791	2,386,810	1,572,254	2,562,579
5,642	(11,701)	(132,563)	(122,400)	356	349,193
35,976,220	19,218,346	3,544,358	1,620,153	507,960	6,772,138

2019 Summary of Estimated Sources and Uses of Funds

	Internal Service Funds		Trust and Agency Funds		
	Insurance and Risk Fund	Facility Replacement and Repair Fund	Police Pension	Fire Fighters' Pension	Escrow Deposit Fund
Beginning Estimated Fund Balance/ Net Assets	5,021,465	2,158,093	80,232,344	89,690,992	1,328,159
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	7,723,416	1,107,390	2,448,009	4,027,492	-
Intergovernmental	-	-	-	-	-
Investment Income	124,000	17,000	5,350,000	6,100,000	23,000
Other Revenues	-	-	973,775	986,997	-
Transfers In	-	-	-	-	-
Total Revenues	7,847,416	1,124,390	8,771,784	11,114,489	23,000
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	636,097	16,766	5,346,081	7,075,589	-
Contractual	7,373,066	1,481,003	208,934	306,739	-
Commodities	-	-	-	-	-
Other Charges	9,860	-	-	-	-
Capital Outlay	-	106,360	-	-	-
Total Operating Expenditures	8,019,023	1,604,129	5,555,015	7,382,328	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	250,000	-	-	-	-
Total Other Expenditures	250,000	-	-	-	-
Total Expenditures	8,269,023	1,604,129	5,555,015	7,382,328	-
Surplus/(Deficit)	(421,607)	(479,739)	3,216,769	3,732,161	23,000
Ending Estimated Fund Balance/ Net Assets	4,599,857	1,678,354	83,449,113	93,423,153	1,351,159

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
146,094	1,017,687	1,072,281	28,630,323	1,745,456	407,954
362,801	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	156,000	-	-
-	814,000	-	-	2,021,156	-
7,150	19,000	2,100	200,000	41,000	14,505
-	-	-	1,810,000	-	-
-	12,318,834	100,203	-	-	2,201,582
369,951	13,151,834	102,303	2,166,000	2,062,156	2,216,087
-	-	-	-	-	-
-	-	-	636,200	-	1,320
-	-	-	-	-	-
230,771	24,371	-	-	-	2,203,083
-	-	-	-	-	-
230,771	24,371	-	636,200	-	2,204,403
-	-	-	-	-	-
-	13,934,485	97,309	-	2,058,950	-
112,515	-	-	1,012,500	-	-
112,515	13,934,485	97,309	1,012,500	2,058,950	-
343,286	13,958,856	97,309	1,648,700	2,058,950	2,204,403
26,665	(807,022)	4,994	517,300	3,206	11,684
172,759	210,665	1,077,275	29,147,623	1,748,662	419,638

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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 68.22% of the 2019 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 2018 is projected to be \$33,556,506 or 48.8% of total Corporate Fund expenditures as a result of revenues exceeding expectations and expenditures expected to be less than budget. The 2019 Unassigned Fund Balance is 40.8% of total Corporate Fund expenditures. The 2019 Corporate Fund budget is a balanced budget with a \$257,769 operating surplus and a \$2,742,231 deficit after a planned use of fund balance. During 2019, the Village is increasing its investment to infrastructure needs with a \$10,750,000 transfer to the Capital Improvement Program (CIP). With this plan, the fund balance remains within the fund balance policy, but is brought down to 40.8% at the end of 2019 and 40.1% by the end of 2021. Please find all fund balance policies in the *Budget and Financial Policies* section.

	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget	2020 Projection	2021 Projection
Beginning Fund Balance	26,238,872	25,490,346	29,758,893	29,758,893	33,556,505	30,814,274	30,769,086
General Revenues	65,778,151	71,836,775	69,060,746	72,551,821	72,702,031	73,071,986	74,036,973
Ongoing Operating Expenditures	60,911,757	62,189,718	63,581,179	62,479,666	64,992,365	66,617,174	68,282,603
Capital Expenditures	5,000,000	5,000,000	5,440,631	5,440,631	7,250,000	6,500,000	6,500,000
Annual Surplus/(Deficit)	(133,606)	4,647,057	38,936	4,631,524	459,666	(45,188)	(745,630)
<i>Planned Use of Fund Balance:</i>							
Capital Projects					3,000,000		
One-Time Expenditures	614,920	378,510	833,912	833,912	201,897		
Total Expenditures	66,526,677	67,568,228	69,855,722	68,754,209	75,444,262	73,117,174	74,782,603
Net Surplus/(Deficit)	(748,526)	4,268,547	(794,976)	3,797,612	(2,742,231)	(45,188)	(745,630)
Total Ending Fund Balance	25,490,346	29,758,893	28,963,917	33,556,505	30,814,274	30,769,086	30,023,456
<i>Less: Fund Balance Assignments:</i>							
-Capital Projects		3,000,000		3,000,000			
Unassigned Fund Balance	25,490,346	26,758,893	28,963,917	30,556,505	30,814,274	30,769,086	30,023,456
Fund Balance as a % of Total Expenditures	38.7%	39.8%	42.0%	45.0%	40.8%	42.1%	40.1%

Revenues

The 2019 Budget estimates \$72,402,031 in revenues for the Corporate Fund, an increase of \$150,210 or 0.21% above 2018 projections. For 2019, the Property Tax Levy was increased by 0.86% or \$106,553 to correspond with the Village's new EAV reported by the County. General Sales Tax and Home Rule Sales Tax receipts combined are budgeted with a 2.5% increase of \$666,261 over the 2018 projection. Local Use Taxes are budgeted to increase \$165,726 as a result of a US Supreme Court ruling requiring out-of-state companies that have greater than \$100,000 in sales or greater than 200 transactions in Illinois to collect use tax which expands the tax base.

Dispatch revenue for 2019 is budgeted to increase \$185,681 or 3% from the 2018 projection, mainly due to the new communities added in 2017 and the scheduled contractual increases for dispatch services.

Expenditures

The 2019 Budget estimates \$75,444,262 in expenditures for the Corporate Fund, an increase of \$6,690,053 or 9.73% over 2018 projections primarily due to the increased investment in capital improvements. Corporate Fund expenditures only increased 1.7% or \$1,190,053 over the 2018 projection excluding the \$5,500,000 additional transfer for capital projects.

Personnel costs are increasing in 2019 by \$917,144 from 2018 projections mainly due to contractual salary increases and healthcare cost increases.

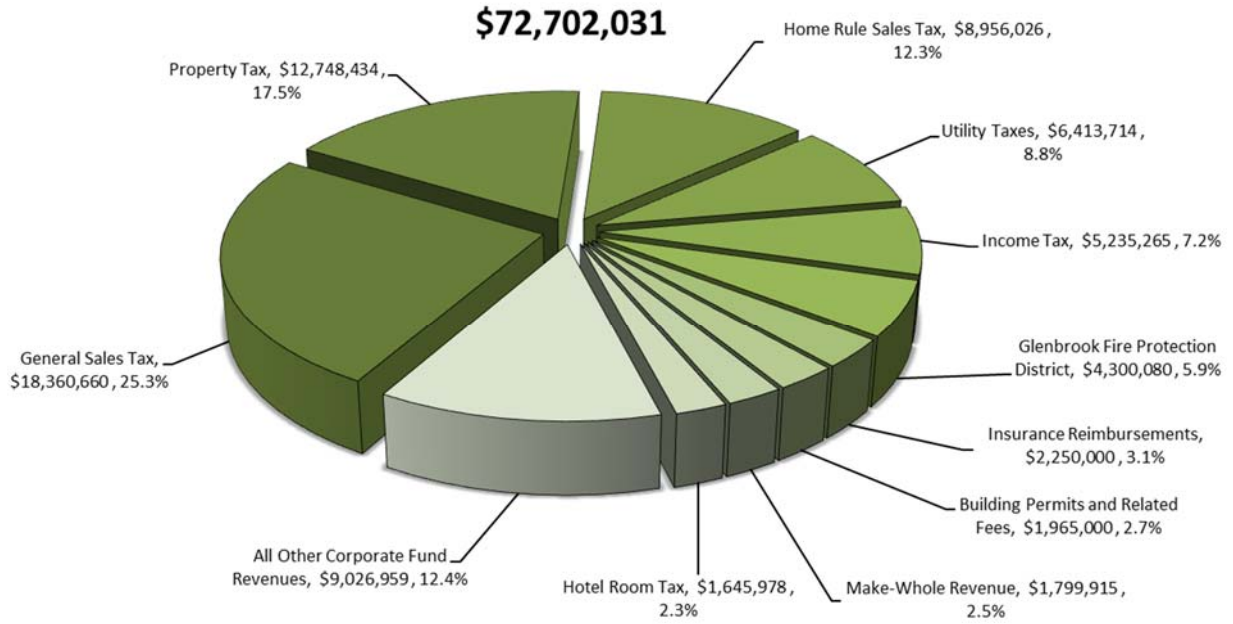
Contractual costs are anticipated to increase by \$430,709 or 3.21% primarily due to one-time projects, increases in maintenance costs and outsourced services.

Transfer out costs increased \$5,308,731 or 69.5% over 2018 projections primarily due to an increase of \$5,500,000 for the CIP bringing the total transfer to \$10,750,000 for 2019.

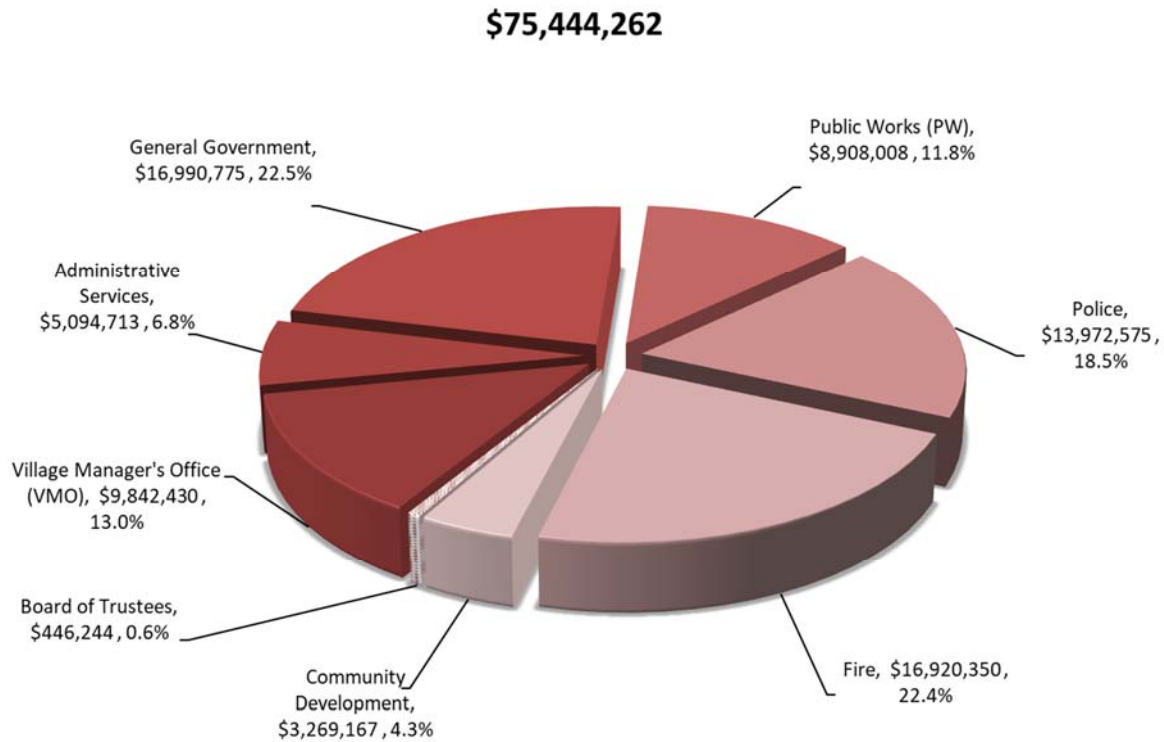
Commodities, Other Charges, Capital Outlay and Interfund Charges were held relatively level with combined increases of \$33,469 or 0.23%.

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 2019 and beyond.

Corporate Fund Revenue Summary



Corporate Fund Expenditure Summary



Corporate Fund Summary

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017 Actual	Budget	Projected Actual	2019 Budget
<i>Beginning Fund Balance</i>	\$25,490,346	\$29,758,894	\$29,758,894	\$33,556,506
<i>Budgeted Revenues</i>				
Taxes	44,402,868	44,178,055	45,885,865	46,586,082
Licenses and Permits	2,443,585	2,461,000	2,828,350	2,388,350
Fines and Forfeits	211,593	199,500	205,725	205,725
Charges for Services	5,023,148	4,516,358	4,958,021	5,132,152
Intergovernmental	17,445,979	15,714,091	16,034,215	16,453,793
Investment Income	332,454	264,209	445,768	496,000
Other Revenues	936,464	855,211	873,336	864,929
Transfers In	1,040,684	872,321	1,320,541	575,000
<i>Total Revenues</i>	71,836,775	69,060,745	72,551,821	72,702,031
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	33,040,519	33,794,577	33,098,225	34,015,369
Contractual	12,843,763	14,170,306	13,427,712	13,858,421
Commodities	1,789,400	1,858,854	1,920,749	1,954,106
Other Charges	6,847,306	7,294,886	7,257,755	7,327,445
Capital Outlay	1,035,372	405,000	419,000	420,000
<i>Total Operating Expenditures</i>	55,556,360	57,523,623	56,123,441	57,575,341
<i>Other Expenditures</i>				
Interfund Charges	4,712,052	4,987,917	4,987,917	4,917,339
Capital Projects	-	-	-	-
Transfer Out	7,299,815	7,646,813	7,642,851	12,951,582
<i>Total Other Expenditures</i>	12,011,867	12,634,730	12,630,768	17,868,921
<i>Total Expenditures</i>	67,568,228	70,158,353	68,754,209	75,444,262
<i>Surplus/(Deficit)</i>	4,268,548	(1,097,608)	3,797,612	(2,742,231)
<i>Ending Fund Balance</i>	\$29,758,894	\$28,661,286	\$33,556,506	\$30,814,275

Corporate Fund Balance Summary by Department and Division

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017 Actual	Budget	Projected Actual	2019 Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$25,490,346	\$29,758,894	\$29,758,894	\$33,556,506
<i>Budgeted Revenues</i>				
Taxes	44,402,868	44,178,055	45,885,865	46,586,082
Licenses and Permits	2,443,585	2,461,000	2,828,350	2,388,350
Fines and Forfeits	211,593	199,500	205,725	205,725
Charges for Services	5,023,148	4,516,358	4,958,021	5,132,152
Intergovernmental	17,445,979	15,714,091	16,034,215	16,453,793
Investment Income	332,454	264,209	445,768	496,000
Other Revenues	936,464	855,211	873,336	864,929
Transfers In	1,040,684	872,321	1,320,541	575,000
<i>Total Revenues</i>	71,836,775	69,060,745	72,551,821	72,702,031
<i>Budgeted by Department and Division</i>				
<i>Board of Trustees</i>				
Board of Trustees	61,156	58,363	51,997	57,332
Special Appropriations	369,975	385,283	376,644	388,912
<i>General Government</i>	10,347,837	11,385,580	11,401,476	16,990,775
<i>Village Manager's Office</i>				
Administration	744,055	731,979	716,842	676,892
Communications	255,009	280,476	277,109	292,105
Legal	564,008	548,044	459,936	404,200
Human Resources Administration	1,878,102	1,921,285	1,886,778	1,935,750
Joint Dispatch	6,453,657	6,207,925	6,199,144	6,533,483
<i>Administrative Services</i>				
Administration	394,613	299,908	300,494	263,769
Finance	1,130,710	1,080,061	1,079,541	1,096,108
Strategic Services	128,968	141,122	64,316	-
Records	418,602	432,535	416,346	436,055
GIS and CADD	264,963	237,612	207,632	221,735
Information Technology	2,430,638	2,813,168	2,703,529	2,722,921
Resolution Center	403,563	397,872	376,949	354,125
<i>Public Works</i>				
Administration	3,676,809	3,537,485	3,392,248	3,276,800
Facilities Management	1,286,240	1,313,166	1,308,710	1,406,047
Streets and Forestry	3,792,941	4,179,990	4,071,838	4,225,161
<i>Police</i>	13,318,429	13,725,516	13,350,653	13,972,575
<i>Fire</i>	16,140,445	16,610,286	16,633,462	16,920,350
<i>Community Development</i>				
Administration	218,981	516,939	131,734	237,563
Planning	667,182	662,908	691,947	530,898
Engineering	612,348	671,506	686,468	734,303
Capital Projects	286,328	264,245	257,224	-
Inspectional Services	1,722,669	1,755,099	1,711,192	1,766,403
<i>Total Expenditures</i>	67,568,228	70,158,353	68,754,209	75,444,262
<i>Surplus/(Deficit)</i>	4,268,548	(1,097,608)	3,797,612	(2,742,231)
<i>Ending Fund Balance/ Net Assets</i>	\$29,758,894	\$28,661,286	\$33,556,506	\$30,814,275

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 2017 Actual	Fiscal Year 2018		Fiscal Year 2019 Budget
		Budget	Projected Actual	
<i>Beginning Fund Balance</i>	\$33,261	\$35,839	\$35,839	\$29,904
<i>Budgeted Revenues</i>				
Investment Income	345	295	565	565
Other Revenues	2,233	-	-	-
<i>Total Revenues</i>	2,578	295	565	565
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Capital Outlay	-	10,000	6,500	12,700
<i>Total Operating Expenditures</i>	-	10,000	6,500	12,700
<i>Total Expenditures</i>	-	10,000	6,500	12,700
<i>Surplus/(Deficit)</i>	2,578	(9,705)	(5,935)	(12,135)
<i>Ending Fund Balance</i>	\$35,839	\$26,134	\$29,904	\$17,769

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 2017 Actual	Fiscal Year 2018 Budget	Projected Actual	Fiscal Year 2019 Budget
<i>Beginning Fund Balance</i>	\$250,154	\$250,377	\$250,377	\$244,107
<i>Budgeted Revenues</i>				
Investment Income	2,117	2,400	3,500	4,000
Other Revenues	117,667	90,000	100,000	100,000
<i>Total Revenues</i>	119,784	92,400	103,500	104,000
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	12,540	10,830	10,600	10,830
Commodities	107,021	99,170	99,170	99,170
<i>Total Operating Expenditures</i>	119,561	110,000	109,770	110,000
<i>Total Expenditures</i>	119,561	110,000	109,770	110,000
<i>Surplus/(Deficit)</i>	223	(17,600)	(6,270)	(6,000)
<i>Ending Fund Balance</i>	\$250,377	\$232,777	\$244,107	\$238,107

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 of The Glen TIF activity 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 2017 tax revenue totaled \$33,410,224. The Fiscal Year 2018 property tax projection is \$33,464,477; the 2019 budget has estimated property taxes at \$34,133,766.

Expenditures

In addition to the expenditures described previously, the STAF also records all expenditures associated with the TIF for general administration, professional services and road, parkway and facility maintenance. The 2019 Make-Whole Payments are projected to be \$19,508,059.

Other Charges include debt payments of \$7,773,581 in 2017 and a projection of \$7,753,111 for 2018. During 2019, debt payments are budgeted at \$7,785,232.

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 at the end of the TIF.

Special Tax Allocation Fund Summary

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017 Actual	Budget	Projected Actual	2019 Budget
<i>Beginning Fund Balance</i>	(\$8,916,293)	(\$5,729,382)	(\$5,729,382)	(\$4,678,417)
<i>Budgeted Revenues</i>				
Taxes	33,410,224	32,802,680	33,464,477	34,133,766
Charges for Services	143,215	123,791	123,682	125,139
Intergovernmental	197,552	-	-	-
Investment Income	336,292	84,000	423,197	438,000
Other Revenues	180,000	482,871	517,714	180,000
<i>Total Revenues</i>	34,267,284	33,493,342	34,529,070	34,876,905
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	332,281	353,789	338,917	344,801
Contractual	22,206,443	22,786,179	22,553,526	21,352,520
Commodities	78,166	115,950	114,250	114,250
Other Charges	8,000,460	7,980,186	7,980,186	8,011,257
<i>Total Operating Expenditures</i>	30,617,350	31,236,104	30,986,879	29,822,828
<i>Other Expenditures</i>				
Interfund Charges	154,225	16,818	16,818	17,436
Transfer Out	308,798	2,605,034	2,474,408	97,309
<i>Total Other Expenditures</i>	463,023	2,621,852	2,491,226	114,745
<i>Total Expenditures</i>	31,080,373	33,857,956	33,478,105	29,937,573
<i>Surplus/(Deficit)</i>	3,186,911	(364,614)	1,050,965	4,939,332
<i>Ending Fund Balance</i>	(\$5,729,382)	(\$6,093,996)	(\$4,678,417)	\$260,915

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. Regency partnered with Focus Development who constructed a 238 unit apartment building on the northern portion of the site.

Regency requested assistance from the Village as extraordinary off-site infrastructure improvements were needed, most of which were roadway and traffic signal improvements on Waukegan Road 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. In 2017, \$1,255,320 in property tax revenue was received. For 2018, property tax revenue is projected at \$1,525,617. The 2019 budget for property tax revenue is \$1,556,130.

Expenditures

The 2018 projection and 2019 budget include costs for general administration, professional services, debt service and Per Capita Tuition Charges.

Waukegan/Golf TIF Fund Summary

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017		Projected	2019
	Actual	Budget	Actual	Budget
<i>Beginning Fund Balance</i>	<i>\$1,172,476</i>	<i>\$1,630,111</i>	<i>\$1,630,111</i>	<i>\$2,175,328</i>
<i>Budgeted Revenues</i>				
Taxes	1,255,320	1,230,176	1,525,617	1,556,130
Investment Income	18,285	7,000	31,350	36,350
<i>Total Revenues</i>	<i>1,273,606</i>	<i>1,237,176</i>	<i>1,556,967</i>	<i>1,592,480</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	8,306	8,491	8,520	8,341
Contractual	105,832	224,456	300,172	316,648
Other Charges	701,833	703,058	703,058	701,158
<i>Total Operating Expenditures</i>	<i>815,971</i>	<i>936,005</i>	<i>1,011,750</i>	<i>1,026,147</i>
<i>Total Expenditures</i>	<i>815,971</i>	<i>936,005</i>	<i>1,011,750</i>	<i>1,026,147</i>
<i>Surplus/(Deficit)</i>	<i>457,635</i>	<i>301,171</i>	<i>545,217</i>	<i>566,333</i>
<i>Ending Fund Balance</i>	<i>\$1,630,111</i>	<i>\$1,931,282</i>	<i>\$2,175,328</i>	<i>\$2,741,661</i>

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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 (including long-term debt). 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, budget, 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 16,200 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. The rate increase from Wilmette will not be known until mid-year 2019, but will be effective January 1, 2019 and billed retroactively.

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.

Glenview Water Fund

Revenues

The 2019 budget includes \$15,123,469 in estimated revenue from customer billing; total revenue is estimated to be \$15,589,586. The estimated revenues reflect increases in the quarterly fixed rate to bring the total cost recovery to 9.41% and a 1.00% increase in the consumption rate. The quarterly fixed rate varies by meter size.

Meter Size	2018 Quarterly Fixed Charge	2019 Quarterly Fixed Charge
0.625"/0.75"S	\$9.74	\$12.00
0.75"	\$14.25	\$17.13
1.0"	\$22.75	\$26.20
1.5"	\$48.31	\$59.06
2.0"	\$82.62	\$107.95
3.0"	\$176.36	\$245.93
4.0"	\$288.62	\$421.57
6.0"	\$525.59	\$698.97
8.0"	\$786.21	\$977.53

	2018 Consumption Charge/1,000 gals	2019 Consumption Charge/1,000 gals
Incorporated	\$6.80	\$6.87
Unincorporated	\$10.22	\$10.32

*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 2019 budget includes \$15,583,944 in budgeted expenses. The 2019 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 2019 budget includes \$4,769,808 for water infrastructure projects and \$380,547 for facility improvements at the pump stations and public works building (phase III). These infrastructure replacement and repair costs represent 33% of the total water budget. The cost of water purchased from the Village of Wilmette represents another 28% of the water fund budget. The 2019 budgeted expenses also include \$590,706 in loan principal payments and \$109,423 in interest expense, for a combined 4% of the total water budget.

The remaining 35% of the 2019 budget is used to fund day-to-day operations of the system. Day-to-day operations include repairing water main 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 2018		Fiscal Year
	2017 Actual	Budget	Projected Actual	2019 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$34,542,554	\$36,112,836	\$36,112,836	\$35,967,103
<i>Budgeted Revenues</i>				
Licenses and Permits	131,502	101,700	202,978	152,140
Charges for Services	14,274,722	14,378,859	14,726,119	15,123,469
Investment Income	8,124	5,000	59,000	100,000
Other Revenues	186,605	164,000	175,000	175,000
Transfers In	87,778	30,106	30,610	38,977
<i>Total Revenues</i>	14,688,731	14,679,665	15,193,707	15,589,586
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	2,436,701	2,834,898	2,588,431	2,633,464
Contractual	4,774,174	5,079,784	4,921,552	5,677,951
Commodities	765,430	873,756	833,171	879,965
Other Charges	1,463,915	1,796,634	1,854,263	715,296
Capital Outlay	22,289	29,406	29,406	5,500
<i>Total Operating Expenditures</i>	9,462,508	10,614,478	10,226,823	9,912,176
<i>Other Expenditures</i>				
Interfund Charges	1,044,637	930,257	930,257	901,960
Capital Projects	2,611,304	4,382,150	4,182,360	4,769,808
<i>Total Other Expenditures</i>	3,655,941	5,312,407	5,112,617	5,671,768
<i>Total Expenditures</i>	13,118,449	15,926,885	15,339,440	15,583,944
<i>Surplus/(Deficit)</i>	1,570,282	(1,247,220)	(145,733)	5,642
<i>Ending Fund Balance/ Net Position</i>	\$36,112,836	\$34,865,616	\$35,967,103	\$35,972,745

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 2019 budget includes \$2,503,860 in estimated revenue from customer billing, total revenue is estimated to be \$2,597,504. 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	2018 Quarterly Fixed Charge	2019 Quarterly Fixed Charge
0.625"	\$7.49	\$7.64
0.75"	\$10.97	\$10.90
1.0"	\$17.51	\$16.67
1.5"	\$37.17	\$37.58
2.0"	\$63.56	\$68.68
3.0"	\$135.68	\$156.46
4.0"	\$222.06	\$268.20
6.0"	\$404.36	\$444.68
8.0"	\$604.88	\$621.90

	2018	2019
Charge/1,000 gals	\$1.37	\$1.39
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 2019 budget includes \$2,609,205 in budgeted expenses. The 2019 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 2019 budget includes a capital projects investment of \$1,587,829. These infrastructure improvement costs represent 61% of the budget. The budget also includes \$65,634 in loan principal payments, which represents 3% of the total sewer budget.

The remaining 36% of the 2019 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 2017	Fiscal Year 2018		Fiscal Year 2019
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$19,475,969	\$19,679,670	\$19,679,670	\$19,229,122
<i>Budgeted Revenues</i>				
Licenses and Permits	17,061	12,000	14,000	14,000
Charges for Services	2,414,525	2,457,722	2,468,103	2,503,860
Investment Income	1,054	1,000	8,000	9,000
Other Revenues	-	-	-	-
Transfers In	120,310	70,644	83,970	70,644
<i>Total Revenues</i>	2,552,950	2,541,366	2,574,073	2,597,504
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	566,242	582,848	520,812	534,956
Contractual	66,256	129,296	125,767	183,522
Commodities	43,183	44,263	33,911	81,938
Other Charges	512,688	602,447	619,954	77,792
Capital Outlay	5,540	-	-	-
<i>Total Operating Expenditures</i>	1,193,909	1,358,854	1,300,444	878,208
<i>Other Expenditures</i>				
Interfund Charges	232,793	145,635	145,635	143,168
Capital Projects	866,288	1,358,707	1,578,542	1,587,829
Transfer Out	56,258	-	-	-
<i>Total Other Expenditures</i>	1,155,339	1,504,342	1,724,177	1,730,997
<i>Total Expenditures</i>	2,349,248	2,863,196	3,024,621	2,609,205
<i>Surplus/(Deficit)</i>	203,701	(321,830)	(450,548)	(11,701)
<i>Ending Fund Balance/ Net Position</i>	\$19,679,670	\$19,357,840	\$19,229,122	\$19,217,421

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 2019.

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Budget	Projected	Budget
Beginning Cash and Investments	1,081,625	1,550,991	1,550,991	1,600,443
Cash Receipts				
Receipts from Users	2,509,328	2,540,366	2,553,884	2,588,504
Investment Income	1,057	1,000	8,000	9,000
Transfer In	47,119	-	12,189	-
Total Cash Receipts	2,557,504	2,541,366	2,574,073	2,597,504
Non-Capital Cash Outlays				
Operating Expenses	1,635,769	941,846	826,125	1,217,173
Interest Expense	27,304	26,191	26,191	12,158
Principal Payments	56,258	93,763	93,763	65,634
Change in Investments	-	-	-	-
Transfer Out	-	-	-	-
Total Non-Capital Cash Outlays	1,719,331	1,061,800	946,079	1,294,965
Subtotal Net Change in Cash	838,173	1,479,566	1,627,994	1,302,539
Capital Cash Expenses				
Capital	368,807	1,318,903	1,578,542	1,314,240
Total Capital Cash Outlays	368,807	1,318,903	1,578,542	1,314,240
Total Net Change in Cash	469,366	160,663	49,452	(11,701)
Ending Cash and Investments	1,550,991	1,711,654	1,600,443	1,588,742

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 estimated rate effective January 2019 and valid thru December 2020 is \$2.01/1,000 gallons. 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 2019 budgeted revenues are \$2,264,410 and budgeted expenses are \$2,386,810.

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 2019. This cash analysis differs from the fund balance statement by separating cash from the net assets.

	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Beginning Cash and Investments	335,585	589,105	589,105	506,507
Cash Receipts				
Receipts from Users	2,369,406	2,199,522	2,109,522	2,258,410
Investment Income	1,341	2,500	5,000	6,000
Transfer In	-	-	-	-
Total Cash Receipts	2,370,747	2,202,022	2,114,522	2,264,410
Non-Capital Cash Outlays				
Operating Expenses	1,267,829	1,399,537	1,331,990	1,505,476
Change in Investments	-	-	-	-
Transfer Out	849,398	865,130	865,130	881,334
Total Non-Capital Cash Outlays	2,117,227	2,264,667	2,197,120	2,386,810
Subtotal Net Change in Cash	253,520	(62,645)	(82,598)	(122,400)
Capital Cash Expenses				
Capital	-	-	-	-
Total Capital Cash Outlays	-	-	-	-
Total Net Change in Cash	253,520	(62,645)	(82,598)	(122,400)
Ending Cash and Investments	589,105	526,460	506,507	384,107

Wholesale Water Fund Summary

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017		Projected	2019
	Actual	Budget	Budget	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$1,768,068	\$1,887,967	\$1,887,967	\$1,742,553
<i>Budgeted Revenues</i>				
Charges for Services	2,361,124	2,199,522	2,109,522	2,258,410
Investment Income	1,503	2,500	5,000	6,000
<i>Total Revenues</i>	2,362,627	2,202,022	2,114,522	2,264,410
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	88,947	141,221	133,043	145,970
Contractual	1,196,373	1,220,374	1,161,655	1,323,467
Commodities	19,084	17,850	17,200	16,750
Other Charges	62,816	62,816	62,816	-
<i>Total Operating Expenditures</i>	1,367,220	1,442,261	1,374,714	1,486,187
<i>Other Expenditures</i>				
Interfund Charges	26,110	20,092	20,092	19,289
Transfer Out	849,398	865,130	865,130	881,334
<i>Total Other Expenditures</i>	875,508	885,222	885,222	900,623
<i>Total Expenditures</i>	2,242,727	2,327,483	2,259,936	2,386,810
<i>Surplus/(Deficit)</i>	119,899	(125,461)	(145,414)	(122,400)
<i>Ending Fund Balance/ Net Position</i>	\$1,887,967	\$1,762,506	\$1,742,553	\$1,620,153

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 2019 expense budget is \$804,791 and estimated revenues are \$672,228.

Cash Analysis

The following cash flow displays a positive cash balance at the end of 2019. This cash analysis differs from the fund balance statement by separating cash from the net assets.

	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Budget
Beginning Cash and Investments	1,466,998	1,784,034	1,784,034	1,520,463
Cash Receipts				
Receipts from Users	893,678	636,117	640,669	644,728
Investment Income	1,866	13,630	24,882	27,500
Transfer In	-	-	-	-
Total Cash Receipts	895,544	649,747	665,551	672,228
Non-Capital Cash Outlays				
Operating Expenses	526,136	632,691	537,128	763,791
Change in Investments	-	-	-	-
Transfer Out	-	217,674	217,674	-
Total Non-Capital Cash Outlays	526,136	850,365	754,802	763,791
Subtotal Net Change in Cash	369,408	(200,618)	(89,251)	(91,563)
Capital Cash Expenses				
Capital	52,372	174,320	174,320	41,000
Total Capital Cash Outlays	52,372	174,320	174,320	41,000
Total Net Change in Cash	317,036	(374,938)	(263,571)	(132,563)
Ending Cash and Investments	1,784,034	1,409,096	1,520,463	1,387,900

Commuter Parking Fund Summary

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
	Actual		Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$3,610,690	\$4,022,399	\$4,022,399	\$3,676,921
<i>Budgeted Revenues</i>				
Charges for Services	655,069	636,117	640,669	644,728
Investment Income	7,562	13,630	24,882	27,500
Other Revenues	238,509	-	-	-
<i>Total Revenues</i>	901,140	649,747	665,551	672,228
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	-	58,013	56,541	83,124
Contractual	179,031	329,824	245,694	355,828
Commodities	51,528	77,561	67,600	63,925
Other Charges	81,911	81,485	81,907	-
Capital Outlay	36,368	19,970	19,970	41,000
<i>Total Operating Expenditures</i>	348,839	566,853	471,712	543,877
<i>Other Expenditures</i>				
Interfund Charges	140,592	167,293	167,293	260,914
Capital Projects	-	154,350	154,350	-
Transfer Out	-	217,674	217,674	-
<i>Total Other Expenditures</i>	140,592	539,317	539,317	260,914
<i>Total Expenditures</i>	489,431	1,106,170	1,011,029	804,791
<i>Surplus/(Deficit)</i>	411,709	(456,423)	(345,478)	(132,563)
<i>Ending Fund Balance/ Net Position</i>	\$4,022,399	\$3,565,976	\$3,676,921	\$3,544,358

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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 both 2017 and 2018.

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
2018	\$1,282,647	\$305,974	23.85%	134,870.71	\$2.27

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 2018		Fiscal Year
	2017 Actual	Budget	Projected Actual	2019 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$452,851	\$426,929	\$426,929	\$507,603
<i>Budgeted Revenues</i>				
Charges for Services	1,196,425	1,471,405	1,471,405	1,444,310
Investment Income	27	-	50	50
Other Revenues	118,639	165,000	165,000	128,250
<i>Total Revenues</i>	1,315,091	1,636,405	1,636,455	1,572,610
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	415,375	440,802	427,168	407,045
Contractual	416,742	428,300	428,300	418,300
Commodities	472,000	677,065	615,065	664,765
Other Charges	460	6,825	6,825	6,825
Capital Outlay	103	-	-	-
<i>Total Operating Expenditures</i>	1,304,680	1,552,992	1,477,358	1,496,935
<i>Other Expenditures</i>				
Interfund Charges	36,333	78,423	78,423	75,319
<i>Total Other Expenditures</i>	36,333	78,423	78,423	75,319
<i>Total Expenditures</i>	1,341,013	1,631,415	1,555,781	1,572,254
<i>Surplus/(Deficit)</i>	(25,922)	4,990	80,674	356
<i>Ending Fund Balance/ Net Position</i>	\$426,929	\$431,919	\$507,603	\$507,959

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 2019 Budget appropriates \$2,562,579 for the replacement of assets, including IT electronic equipment and work station components, four police squad cars, eleven public works trucks, two public works SUV’s, a sidewalk plow, a fork lift, a hydraulic press, a chop saw, a fire SUV, multiple fire breathing apparatuses and the Next Generation 9-1-1 phone system upgrade.

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 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. The accumulated reserve of 37% was maintained for the 2019 Budget.

Capital Equipment Replacement Fund Summary

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017 Actual	Budget	Projected Actual	2019 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$4,988,118	\$4,805,197	\$4,805,197	\$6,422,945
<i>Budgeted Revenues</i>				
Charges for Services	2,113,246	2,176,436	2,176,436	2,732,872
Investment Income	44,590	56,400	73,364	117,000
Other Revenues	97,900	71,400	47,300	61,900
<i>Total Revenues</i>	2,255,736	2,304,236	2,297,100	2,911,772
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Commodities	189,695	242,953	242,953	321,147
Other Charges	105	-	-	-
Capital Outlay	2,248,857	1,890,856	436,399	2,241,432
<i>Total Operating Expenditures</i>	2,438,657	2,133,809	679,352	2,562,579
<i>Total Expenditures</i>	2,438,657	2,133,809	679,352	2,562,579
<i>Surplus/(Deficit)</i>	(182,921)	170,427	1,617,748	349,193
<i>Ending Fund Balance/ Net Position</i>	\$4,805,197	\$4,975,623	\$6,422,945	\$6,772,138

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 2019, employee contributions for PW Union staff changed in accordance with their collective bargaining agreement.

	Non Union and Non-Sworn	Non Union and Sworn	Dispatch Union	Fire Union	Police Union	PW Union
<i>2019 Health Insurance Employee Contributions</i>						
HMO Blue Advantage	12%	16%	16%	16%	16%	16%
HMO Illinois	14%	16%	16%	16%	16%	16%
PPO	18%	20%	19%	20%	20%	20%
<i>2018 Health Insurance Employee Contributions</i>						
HMO Blue Advantage	12%	16%	16%	12%	16%	16%
HMO Illinois	14%	16%	16%	14%	16%	16%
PPO	18%	20%	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%

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 2019 budgeted adjustment is a debit to expense in the amount of \$96,174. The 2019 health insurance premiums are \$5,892,486, which is 71% of the budgeted expenditures. The 2019 premiums are budgeted to increase over the 2018 projection by 6.3%, mainly due to a net increase in premium costs.

Insurance and Risk Fund Summary

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
	Actual		Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$5,530,350	\$5,498,077	\$5,498,077	\$5,020,953
<i>Budgeted Revenues</i>				
Charges for Services	7,353,916	7,630,067	7,573,698	7,723,416
Investment Income	242,253	150,750	115,268	124,000
<i>Total Revenues</i>	7,596,169	7,780,817	7,688,966	7,847,416
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	574,639	705,478	614,185	636,097
Contractual	6,643,211	7,227,640	7,287,065	7,373,066
Commodities	513	-	-	-
Other Charges	6,163	15,230	14,840	9,860
<i>Total Operating Expenditures</i>	7,224,526	7,948,348	7,916,090	8,019,023
<i>Other Expenditures</i>				
Transfer Out	403,917	250,000	250,000	250,000
<i>Total Other Expenditures</i>	403,917	250,000	250,000	250,000
<i>Total Expenditures</i>	7,628,443	8,198,348	8,166,090	8,269,023
<i>Surplus/(Deficit)</i>	(32,273)	(417,531)	(477,124)	(421,607)
<i>Ending Fund Balance/ Net Position</i>	\$5,498,077	\$5,080,546	\$5,020,953	\$4,599,346

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 2019, 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 2019 budget appropriates \$1,604,129 to be spent on capital facility improvements. This budget includes replacing vendor countertops and cabinets and slate roof repairs at the Downtown and North Glen Metra stations, wood bench refinishing at the Downtown Metra station, wall repairs and painting at the West Pump and Rugen Sr. Pump stations, replacement of floor covering and mold remediation at the West Pump Station, carpeting replacements, floor repairs and boiler room repairs to the Municipal Center, replacement of air handling units, ceiling tiles, condensing units and tile floors at Public Works, epoxy floor coverings, painting of living space, corridors and exterior walls, and replacement of water heater and air conditioning units at Fire Station 13 & 14, and carpet replacement at Fire Station 14.

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 2019 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 2018		Fiscal Year
	2017		Projected	2019
	Actual	Budget	Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	<i>\$1,508,113</i>	<i>\$1,579,551</i>	<i>\$1,579,551</i>	<i>\$2,158,093</i>
<i>Budgeted Revenues</i>				
Charges for Services	1,190,586	994,699	994,699	1,107,390
Investment Income	7,689	9,000	20,000	17,000
Other Revenues	2,000	-	-	-
Transfers In	-	195,674	195,674	-
<i>Total Revenues</i>	<i>1,200,275</i>	<i>1,199,373</i>	<i>1,210,373</i>	<i>1,124,390</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	-	11,170	11,212	16,766
Contractual	58,542	110,293	310,525	1,481,003
Capital Outlay	1,070,295	900,210	310,094	106,360
<i>Total Operating Expenditures</i>	<i>1,128,836</i>	<i>1,021,673</i>	<i>631,831</i>	<i>1,604,129</i>
<i>Total Expenditures</i>	<i>1,128,836</i>	<i>1,021,673</i>	<i>631,831</i>	<i>1,604,129</i>
<i>Surplus/(Deficit)</i>	<i>71,438</i>	<i>177,700</i>	<i>578,542</i>	<i>(479,739)</i>
<i>Ending Fund Balance/ Net Position</i>	<i>\$1,579,551</i>	<i>\$1,757,251</i>	<i>\$2,158,093</i>	<i>\$1,678,354</i>

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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 2017	Fiscal Year 2018		Fiscal Year 2019
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$72,005,465	\$79,413,973	\$79,413,973	\$80,232,344
<i>Budgeted Revenues</i>				
Charges for Services	2,492,386	2,448,164	2,448,164	2,448,009
Investment Income	8,516,172	4,850,000	2,827,616	5,350,000
Other Revenues	712,432	738,383	923,010	973,775
<i>Total Revenues</i>	11,720,989	8,036,547	6,198,790	8,771,784
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	4,178,349	4,280,156	5,190,479	5,346,081
Contractual	134,132	158,829	189,940	208,934
<i>Total Operating Expenditures</i>	4,312,481	4,438,985	5,380,419	5,555,015
<i>Total Expenditures</i>	4,312,481	4,438,985	5,380,419	5,555,015
<i>Surplus/(Deficit)</i>	7,408,508	3,597,562	818,371	3,216,769
<i>Ending Fund Balance/ Net Position</i>	\$79,413,973	\$83,011,535	\$80,232,344	\$83,449,113

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 2017	Fiscal Year 2018		Fiscal Year 2019
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$75,661,953	\$84,767,604	\$84,767,604	\$89,690,992
<i>Budgeted Revenues</i>				
Charges for Services	3,839,494	4,011,045	4,011,045	4,027,492
Investment Income	10,602,555	5,300,000	7,095,408	6,100,000
Other Revenues	801,858	780,282	935,542	986,997
<i>Total Revenues</i>	15,243,908	10,091,327	12,041,995	11,114,489
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	5,921,500	6,141,907	6,839,755	7,075,589
Contractual	216,756	250,398	278,852	306,739
<i>Total Operating Expenditures</i>	6,138,256	6,392,305	7,118,607	7,382,328
<i>Total Expenditures</i>	6,138,256	6,392,305	7,118,607	7,382,328
<i>Surplus/(Deficit)</i>	9,105,651	3,699,022	4,923,388	3,732,161
<i>Ending Fund Balance/ Net Position</i>	\$84,767,604	\$88,466,626	\$89,690,992	\$93,423,153

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 2017 Actual	Fiscal Year 2018		Fiscal Year 2019 Budget
		Budget	Projected Actual	
<i>Beginning Fund Balance/ Net Position</i>	<i>\$1,217,744</i>	<i>\$1,227,403</i>	<i>\$1,227,403</i>	<i>\$1,244,358</i>
<i>Budgeted Revenues</i>				
Investment Income	9,659	11,200	16,955	23,000
<i>Total Revenues</i>	<i>9,659</i>	<i>11,200</i>	<i>16,955</i>	<i>23,000</i>
<i>Budgeted Expenditures</i>				
<i>Other Expenditures</i>				
Transfer Out	-	-	-	-
<i>Total Other Expenditures</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Total Expenditures</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Surplus/(Deficit)</i>	<i>9,659</i>	<i>11,200</i>	<i>16,955</i>	<i>23,000</i>
<i>Ending Fund Balance/ Net Position</i>	<i>\$1,227,403</i>	<i>\$1,238,603</i>	<i>\$1,244,358</i>	<i>\$1,267,358</i>

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 2018		Fiscal Year
	2017 Actual	Budget	Projected Actual	2019 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$409,657	\$410,184	\$410,184	\$60,225
<i>Budgeted Revenues</i>				
Taxes	369,268	329,485	333,908	362,801
Investment Income	3,313	1,000	6,047	7,150
<i>Total Revenues</i>	372,580	330,485	339,955	369,951
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Other Charges	264,709	239,341	239,341	230,771
<i>Total Operating Expenditures</i>	264,709	239,341	239,341	230,771
<i>Other Expenditures</i>				
Transfer Out	107,344	103,644	450,573	112,515
<i>Total Other Expenditures</i>	107,344	103,644	450,573	112,515
<i>Total Expenditures</i>	372,053	342,985	689,914	343,286
<i>Surplus/(Deficit)</i>	527	(12,500)	(349,959)	26,665
<i>Ending Fund Balance/ Net Position</i>	\$410,184	\$397,684	\$60,225	\$86,890

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 \$13,958,856 in expenditures for 2019 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 \$97,309 in expenditures for 2019.

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.

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 \$891,156 for the resurfacing of village roadways in 2019.

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 2018		Fiscal Year
	2017 Actual	Budget	Projected Actual	2019 Budget
<i>Beginning Fund Balance</i>	\$487,742	(\$881,337)	(\$881,337)	\$1,017,687
<i>Budgeted Revenues</i>				
Intergovernmental	333,074	383,960	-	814,000
Investment Income	415	2,100	18,000	19,000
Other Revenues	251,628	-	-	-
Transfers In	8,473,844	5,980,761	6,347,901	12,318,834
<i>Total Revenues</i>	9,058,961	6,366,821	6,365,901	13,151,834
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Other Charges	24,371	24,371	24,371	24,371
<i>Total Operating Expenditures</i>	24,371	24,371	24,371	24,371
<i>Other Expenditures</i>				
Capital Projects	10,403,669	5,157,361	4,442,506	13,934,485
<i>Total Other Expenditures</i>	10,403,669	5,157,361	4,442,506	13,934,485
<i>Total Expenditures</i>	10,428,040	5,181,732	4,466,877	13,958,856
<i>Surplus/(Deficit)</i>	(1,369,079)	1,185,089	1,899,024	(807,022)
<i>Ending Fund Balance</i>	(\$881,337)	\$303,752	\$1,017,687	\$210,665

Glen Capital Projects Fund Summary

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017 Actual	Budget	Projected Actual	2019 Budget
<i>Beginning Fund Balance</i>	\$1,417,487	\$1,135,238	\$1,135,238	\$1,072,281
<i>Budgeted Revenues</i>				
Intergovernmental	33,596	-	-	-
Investment Income	12,417	4,800	14,000	2,100
Other Revenues	-	1,194,146	-	-
Transfers In	2,632	2,501,967	2,180,130	100,203
<i>Total Revenues</i>	48,645	3,700,913	2,194,130	102,303
<i>Budgeted Expenditures</i>				
<i>Other Expenditures</i>				
Capital Projects	330,894	3,776,113	2,257,087	97,309
<i>Total Other Expenditures</i>	330,894	3,776,113	2,257,087	97,309
<i>Total Expenditures</i>	330,894	3,776,113	2,257,087	97,309
<i>Surplus/(Deficit)</i>	(282,249)	(75,200)	(62,957)	4,994
<i>Ending Fund Balance</i>	\$1,135,238	\$1,060,038	\$1,072,281	\$1,077,275

Permanent Fund Summary

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
	Actual		Actual	Budget
<i>Beginning Fund Balance</i>	\$29,078,693	\$28,804,051	\$28,804,051	\$28,630,323
<i>Budgeted Revenues</i>				
Charges for Services	-	156,000	156,000	156,000
Investment Income	265,134	87,742	122,017	200,000
Other Revenues	2,465,800	1,500,000	9,445	1,810,000
<i>Total Revenues</i>	2,730,934	1,743,742	287,462	2,166,000
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	82,858	60,000	-	636,200
Other Charges	-	-	781	-
<i>Total Operating Expenditures</i>	82,858	60,000	781	636,200
<i>Other Expenditures</i>				
Transfer Out	2,922,719	448,220	460,409	1,012,500
<i>Total Other Expenditures</i>	2,922,719	448,220	460,409	1,012,500
<i>Total Expenditures</i>	3,005,577	508,220	461,190	1,648,700
<i>Surplus/(Deficit)</i>	(274,642)	1,235,522	(173,728)	517,300
<i>Ending Fund Balance</i>	\$28,804,051	\$30,039,573	\$28,630,323	\$29,147,623

Motor Fuel Tax Fund Summary

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017 Actual	Budget	Projected Actual	2019 Budget
<i>Beginning Fund Balance</i>	<i>\$1,451,108</i>	<i>\$1,741,503</i>	<i>\$1,741,503</i>	<i>\$1,745,456</i>
<i>Budgeted Revenues</i>				
Intergovernmental	1,995,052	1,965,200	2,047,457	2,021,156
Investment Income	19,857	20,000	38,013	41,000
<i>Total Revenues</i>	<i>2,014,909</i>	<i>1,985,200</i>	<i>2,085,470</i>	<i>2,062,156</i>
<i>Budgeted Expenditures</i>				
<i>Other Expenditures</i>				
Capital Projects	1,724,514	2,115,200	2,081,517	2,058,950
<i>Total Other Expenditures</i>	<i>1,724,514</i>	<i>2,115,200</i>	<i>2,081,517</i>	<i>2,058,950</i>
<i>Total Expenditures</i>	<i>1,724,514</i>	<i>2,115,200</i>	<i>2,081,517</i>	<i>2,058,950</i>
<i>Surplus/(Deficit)</i>	<i>290,395</i>	<i>(130,000)</i>	<i>3,953</i>	<i>3,206</i>
<i>Ending Fund Balance</i>	<i>\$1,741,503</i>	<i>\$1,611,503</i>	<i>\$1,745,456</i>	<i>\$1,748,662</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 records the debt service payments. The total 2019 budgeted expenditures are \$2,204,403.

	Fiscal Year 2017	Fiscal Year 2018		Fiscal Year 2019
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance</i>	<i>\$357,621</i>	<i>\$400,361</i>	<i>\$400,361</i>	<i>\$407,954</i>
<i>Budgeted Revenues</i>				
Investment Income	9,123	11,405	14,005	14,505
Transfers In	2,225,969	2,206,182	2,202,220	2,201,582
<i>Total Revenues</i>	<i>2,235,092</i>	<i>2,217,587</i>	<i>2,216,225</i>	<i>2,216,087</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	-	-	950	1,320
Other Charges	2,189,383	2,207,682	2,207,682	2,203,083
<i>Total Operating Expenditures</i>	<i>2,189,383</i>	<i>2,207,682</i>	<i>2,208,632</i>	<i>2,204,403</i>
<i>Other Expenditures</i>				
Transfer Out	2,969	-	-	-
<i>Total Other Expenditures</i>	<i>2,969</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Total Expenditures</i>	<i>2,192,352</i>	<i>2,207,682</i>	<i>2,208,632</i>	<i>2,204,403</i>
<i>Surplus/(Deficit)</i>	<i>42,740</i>	<i>9,905</i>	<i>7,593</i>	<i>11,684</i>

VILLAGE OF GLENVIEW



BUDGETS BY DEPARTMENT

Department Summary

The Village of Glenview's 2019 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).

		Funds						
		Departments	Village Manager's Office	Administrative Services	Public Works	Police	Fire	Community Development
<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

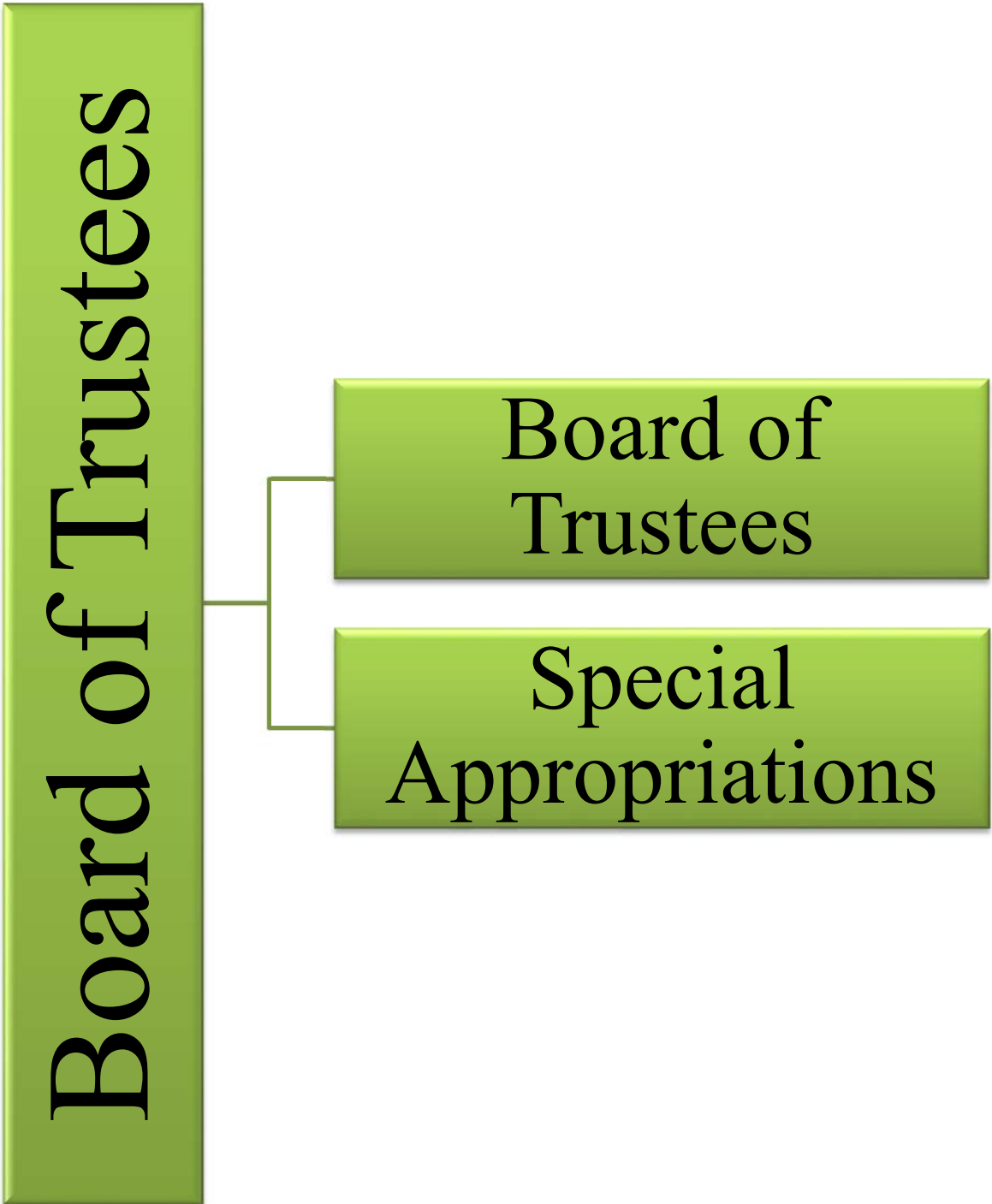
Department Summary

All Funds and Departments

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017		Projected	2019
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	47,562,860	49,353,350	49,827,288	51,247,603
Contractual	48,936,653	52,186,509	51,242,310	53,504,749
Commodities	3,515,507	4,007,422	3,944,069	4,196,016
Other Charges	18,257,845	19,167,521	19,130,963	19,307,858
Capital Outlay	4,418,825	3,255,442	1,221,369	2,826,992
Total Operating Expenditures	122,691,689	127,970,245	125,365,999	131,083,219
<i>Other Expenditures</i>				
Interfund Charges	6,346,742	6,346,435	6,346,435	6,335,425
Capital Projects	15,932,268	16,943,881	14,696,362	22,448,381
Depreciation	1,898,273	1,847,440	1,922,816	-
Transfer Out	11,951,217	12,136,515	12,361,045	15,305,240
Total Other Expenditures	36,128,500	37,274,271	35,326,658	44,089,046
Total Expenditures	158,820,190	165,244,515	160,692,657	175,172,265
<i>Funding Sources</i>				
Corporate Fund	67,568,228	70,158,353	68,754,209	75,444,262
Police Special Fund	-	10,000	6,500	12,700
Foreign Fire Fund	119,561	110,000	109,770	110,000
Waukegan/Golf TIF Fund	815,971	936,005	1,011,750	1,026,147
Special Tax Allocation Fund	31,080,373	33,857,956	33,478,105	29,937,573
Glenview Water Fund	13,114,973	15,926,885	15,339,440	15,583,944
Glenview Sanitary Fund	2,348,324	2,863,196	3,024,621	2,609,205
Wholesale Water Fund	2,242,727	2,327,483	2,259,936	2,386,810
Commuter Parking Fund	489,431	1,106,170	1,011,029	804,791
Municipal Equipment Replacement Fund	1,341,013	1,631,415	1,555,781	1,572,254
Capital Equipment Replacement Fund	2,438,657	2,133,809	679,352	2,562,579
Insurance and Risk Fund	7,627,930	8,198,348	8,166,090	8,269,023
Facility Repair and Replacement Fund	1,128,836	1,021,673	631,831	1,604,129
Police Pension Fund	4,312,481	4,438,985	5,380,419	5,555,015
Firefighters' Pension Fund	6,138,256	6,392,305	7,118,607	7,382,328
Escrow Deposit Fund	-	-	-	-
Special Service Area Bond Fund	372,053	342,985	689,914	343,286
Capital Projects Fund	10,428,040	5,181,732	4,466,877	13,958,856
Glen Capital Projects Fund	330,894	3,776,113	2,257,087	97,309
Village Permanent Fund	3,005,577	508,220	461,190	1,648,700
Motor Fuel Tax Fund	1,724,514	2,115,200	2,081,517	2,058,950
Corporate Purpose Bonds Fund	2,192,352	2,207,682	2,208,632	2,204,403
Total Funds Sources	158,820,190	165,244,515	160,692,657	175,172,265

Department Summary Continued

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017		Projected	2019
	Actual	Budget	Actual	Budget
Expenditures By Department				
Board of Trustees	431,131	443,646	428,641	446,244
General Government	46,338,430	47,494,546	47,241,048	50,286,418
Village Manager's Office	17,628,831	18,004,375	17,820,783	18,228,938
Administrative Services	8,339,647	8,404,937	6,665,074	8,900,604
Public Works	23,726,060	25,395,577	24,075,112	26,063,937
Police	17,630,911	18,192,900	18,756,040	19,557,029
Fire	22,398,263	23,112,591	23,861,839	24,412,678
Community Development	22,326,918	24,195,944	21,844,120	27,276,416
Total Expenditures	158,820,190	165,244,515	160,692,657	175,172,265
Full Time Positions by Department				
Board of Trustees	-	-	-	-
General Government	-	-	-	-
Village Manager's Office	54.00	54.00	54.00	54.15
Administrative Services	14.63	12.62	10.62	10.52
Public Works	48.38	47.38	45.38	44.03
Police	75.00	75.00	75.00	75.00
Fire	81.00	81.00	81.00	81.00
Community Development	16.00	16.00	15.00	15.30
Total Full Time Positions	289.00	286.00	281.00	280.00
Part Time Positions by Department				
Board of Trustees	1.00	1.00	1.00	1.00
General Government	-	-	-	-
Village Manager's Office	5.01	5.57	5.11	4.61
Administrative Services	2.10	3.20	2.95	2.95
Public Works	2.00	2.00	1.25	1.25
Police	-	-	-	-
Fire	-	-	-	-
Community Development	1.80	1.80	2.69	2.69
Total Part Time Positions	11.91	13.57	13.00	12.50
Total Full Time Equivalents	300.91	299.57	294.00	292.50



Village Board of Trustees Department Summary

Board of Trustees and Special Appropriations

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017 Actual	Budget	Projected Actual	2019 Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	59,345	75,461	69,750	66,402
Contractual	341,420	365,835	357,641	378,242
Commodities	30,366	2,350	1,250	1,600
<i>Total Operating Expenditures</i>	431,131	443,646	428,641	446,244
<i>Total Expenditures</i>	431,131	443,646	428,641	446,244
<i>Funding Sources</i>				
Corporate Fund	431,131	443,646	428,641	446,244
<i>Total Funds Sources</i>	431,131	443,646	428,641	446,244
<i>Personnel Budget by Division</i>				
<i>Full Time Positions</i>				
Board of Trustees	-	-	-	-
Special Appropriations	-	-	-	-
<i>Total Full Time</i>	-	-	-	-
<i>Part Time Positions</i>				
Board of Trustees	1.00	1.00	1.00	1.00
Special Appropriations	-	-	-	-
<i>Total Part Time</i>	1.00	1.00	1.00	1.00
<i>Total Full Time Equivalents</i>	1.00	1.00	1.00	1.00
<i>Division</i>				
Board of Trustees	1.00	1.00	1.00	1.00
Special Appropriations	-	-	-	-
<i>Total FTE's</i>	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.

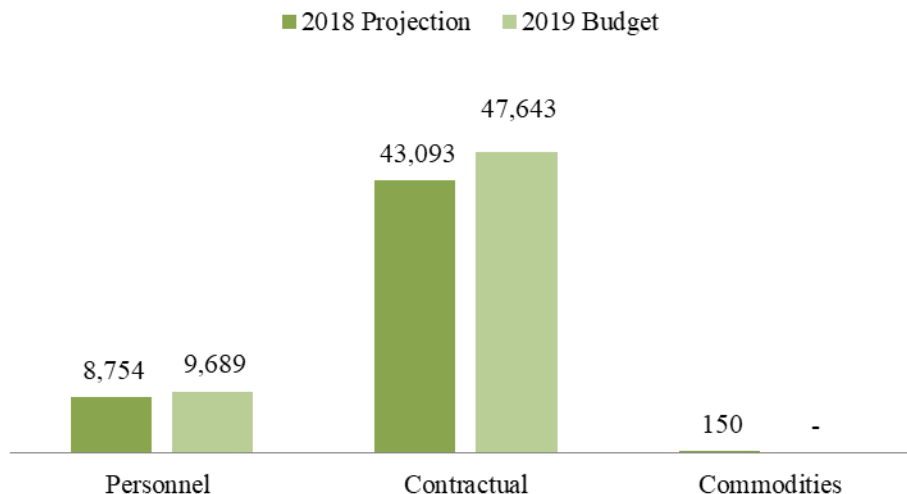
The Board of Trustees is responsible for ensuring the Village, as an organization, has effective and responsive leadership to meet community and organizational needs. The Board also establishes local laws and policies to provide for efficient operations of the municipal government. Accomplishments, initiatives,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

2018 Accomplishments

- Continued focus on strong budget and financial management for overall fiscal health and development of a balanced 2018 budget within fund balance policies
- Fostered increased intergovernmental cooperation and communication through efforts such as municipal partnering, joint purchasing, and other shared service opportunities

Expenditure Analysis

- There are no significant changes between the 2018 Projections and 2019 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 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	8,758	8,720	8,754	9,689
Contractual	39,943	49,293	43,093	47,643
Commodities	12,456	350	150	-
<i>Total Operating Expenditures</i>	61,156	58,363	51,997	57,332
<i>Total Expenditures</i>	61,156	58,363	51,997	57,332
<i>Funding Sources</i>				
Corporate Fund	61,156	58,363	51,997	57,332
<i>Total Funds Sources</i>	61,156	58,363	51,997	57,332
<u>Personnel Budget by Position</u>				
<i>Full Time Positions</i>				
NA	-	-	-	-
<i>Total Full Time</i>	-	-	-	-
<i>Part Time Positions</i>				
Board President	0.40	0.40	0.40	0.40
Trustees	0.60	0.60	0.60	0.60
<i>Total Part Time</i>	1.00	1.00	1.00	1.00
<i>Total Full Time Equivalents</i>	1.00	1.00	1.00	1.00

Special Appropriations

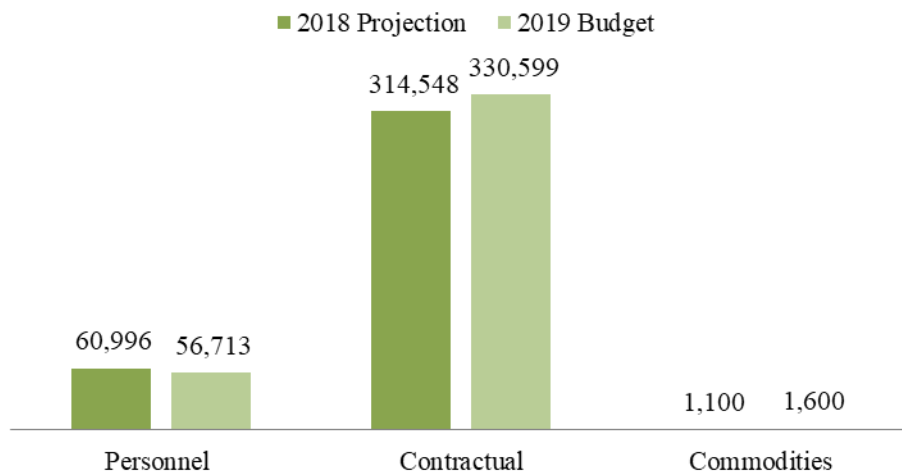
On an annual basis, the Village Board considers funding for special projects or services provided by outside agencies that are valued by the Glenview community. Two of these programs have been funded for over twenty-five years (Youth Services of Glenview Northbrook and the North Shore Senior Services) 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. The Village Board approved four organizations for funding for the 2019 budget: 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.

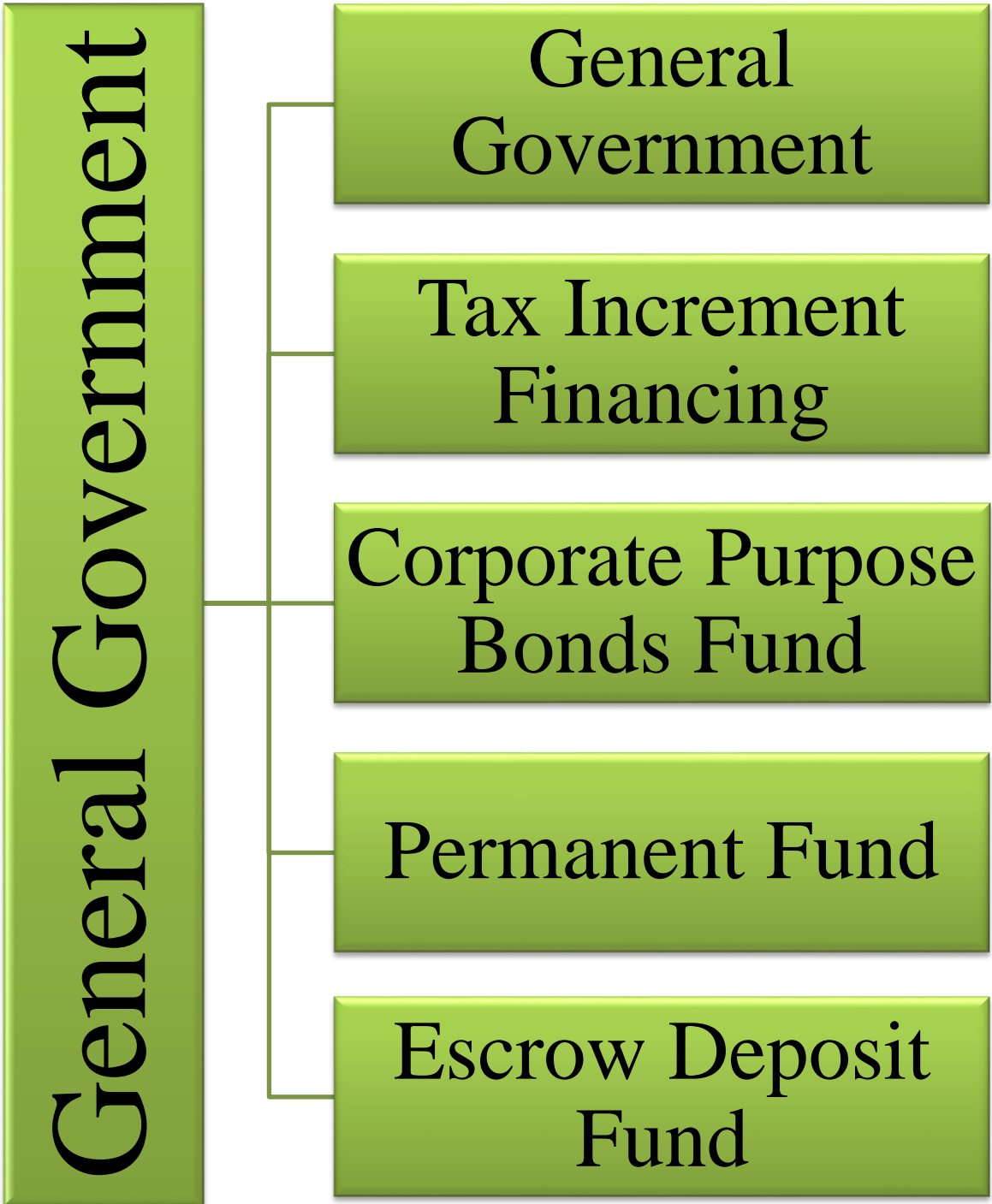
Expenditure Analysis

- The Youth Services appropriation increased from \$130,000 in 2018 to \$135,000 in 2019
- The Senior Services appropriation includes funding for a Senior Services Coordinator, Angel Fund and housing grants; the 2018 appropriation was \$147,292 and the 2019 appropriation is \$150,174
- The 2019 budget also includes a special appropriation of \$34,000 for funding mental and/or behavioral health services; these funds have been divided with Family Service Center receiving \$14,000 and Josselyn Center receiving \$20,000
- 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 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	50,588	66,741	60,996	56,713
Contractual	301,478	316,542	314,548	330,599
Commodities	17,910	2,000	1,100	1,600
<i>Total Operating Expenditures</i>	369,975	385,283	376,644	388,912
<i>Total Expenditures</i>	369,975	385,283	376,644	388,912
<i>Funding Sources</i>				
Corporate Fund	369,975	385,283	376,644	388,912
<i>Total Funds Sources</i>	369,975	385,283	376,644	388,912



General Government Department Summary

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

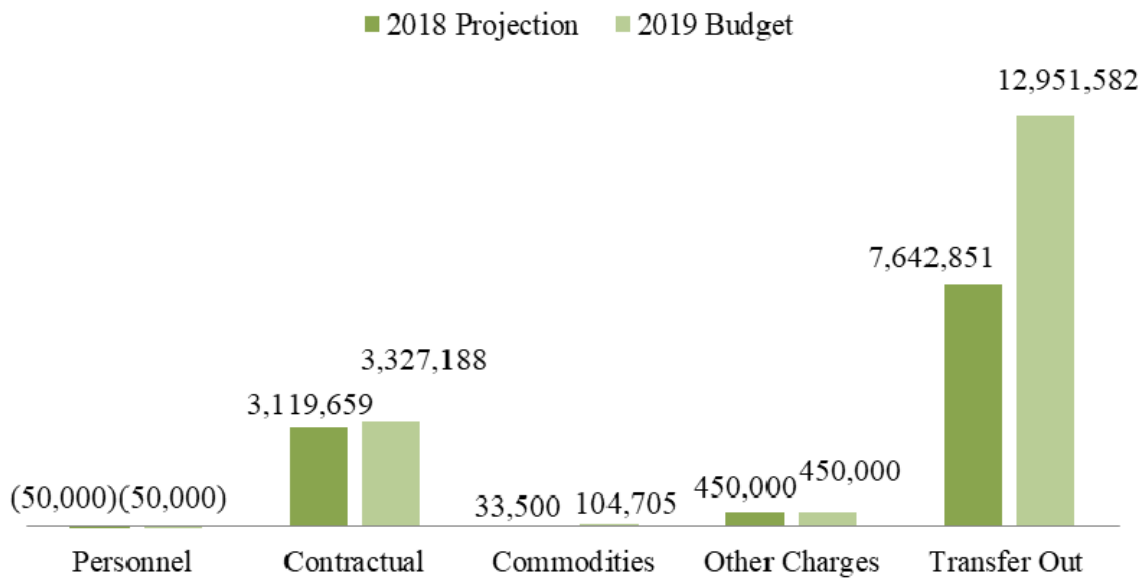
	Fiscal Year 2017	Fiscal Year 2018		Fiscal Year 2019
	Actual	Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	19,846	17,743	(50,000)	(50,000)
Contractual	24,699,544	25,193,963	25,133,007	24,598,024
Commodities	49,369	46,682	33,500	104,705
Other Charges	10,897,282	11,330,626	11,341,407	11,364,998
<i>Total Operating Expenditures</i>	35,666,040	36,589,014	36,457,914	36,017,727
<i>Other Expenditures</i>				
Interfund Charges	138,090	205,466	205,466	207,300
Transfer Out	10,534,300	10,700,067	10,577,668	14,061,391
<i>Total Other Expenditures</i>	10,672,391	10,905,533	10,783,134	14,268,691
<i>Total Expenditures</i>	46,338,430	47,494,546	47,241,048	50,286,418
<i>Funding Sources</i>				
Corporate Fund	10,347,837	11,385,580	11,401,476	16,990,775
Waukegan/Golf TIF	804,023	923,800	999,180	1,010,103
Special Tax Allocation Fund	29,988,642	32,469,265	32,170,570	28,432,437
Village Permanent Fund	3,005,577	508,220	461,190	1,648,700
Debt Service Fund	2,192,352	2,207,682	2,208,632	2,204,403
<i>Total Funds Sources</i>	46,338,430	47,494,546	47,241,048	50,286,418

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)

- The 2019 Budget for Transfer Out includes Capital Projects fund transfer of \$7,750,000 and an additional \$3,000,000 which was assigned from the prior year's available fund balance in an effort to reduce the gap between available sources and capital improvement needs
- Contractual expenditures include funding for economic development agreements and other professional services



General Government - Corporate Fund

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	19,846	17,743	(50,000)	(50,000)
Contractual	2,971,484	3,028,876	3,119,659	3,327,188
Commodities	49,369	46,682	33,500	104,705
Other Charges	5,710	440,000	450,000	450,000
<i>Total Operating Expenditures</i>	3,046,408	3,533,301	3,553,159	3,831,893
<i>Other Expenditures</i>				
Interfund Charges	1,614	205,466	205,466	207,300
Transfer Out	7,299,815	7,646,813	7,642,851	12,951,582
<i>Total Other Expenditures</i>	7,301,429	7,852,279	7,848,317	13,158,882
<i>Total Expenditures</i>	10,347,837	11,385,580	11,401,476	16,990,775
<i>Funding Sources</i>				
Corporate Fund	10,347,837	11,385,580	11,401,476	16,990,775
<i>Total Funds Sources</i>	10,347,837	11,385,580	11,401,476	16,990,775

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 \$19,508,059 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 \$8 million in debt principal, interest expense, and other fees. The Transfer Out was primarily the transfer to the Corporate Fund for the maintenance of the main stem roads in The Glen (the roads were completely resurfaced and turned over in 2018). Beginning in 2018, the STAF transfers are to The Glen Capital Projects Fund (prior to 2018, The Glen Capital Projects were financed by bond proceeds).

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 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	21,645,202	22,105,087	22,012,398	20,633,316
Other Charges	8,702,189	8,682,944	8,682,944	8,711,915
Total Operating Expenditures	30,347,391	30,788,031	30,695,342	29,345,231
<i>Other Expenditures</i>				
Interfund Charges	136,476	-	-	-
Transfer Out	308,798	2,605,034	2,474,408	97,309
Total Other Expenditures	445,274	2,605,034	2,474,408	97,309
Total Expenditures	30,792,665	33,393,065	33,169,750	29,442,540
<i>Funding Sources</i>				
Waukegan/Golf TIF Fund	804,023	923,800	999,180	1,010,103
Special Tax Allocation Fund	29,988,642	32,469,265	32,170,570	28,432,437
Total Funds Sources	30,792,665	33,393,065	33,169,750	29,442,540

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 \$2,204,403 in 2019.

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	-	-	950	1,320
Other Charges	2,189,383	2,207,682	2,207,682	2,203,083
<i>Total Operating Expenditures</i>	2,189,383	2,207,682	2,208,632	2,204,403
<i>Other Expenditures</i>				
Transfer Out	2,969	-	-	-
<i>Total Other Expenditures</i>	2,969	-	-	-
<i>Total Expenditures</i>	2,192,352	2,207,682	2,208,632	2,204,403
<i>Funding Sources</i>				
Debt Service Fund	2,192,352	2,207,682	2,208,632	2,204,403
<i>Total Funds Sources</i>	2,192,352	2,207,682	2,208,632	2,204,403

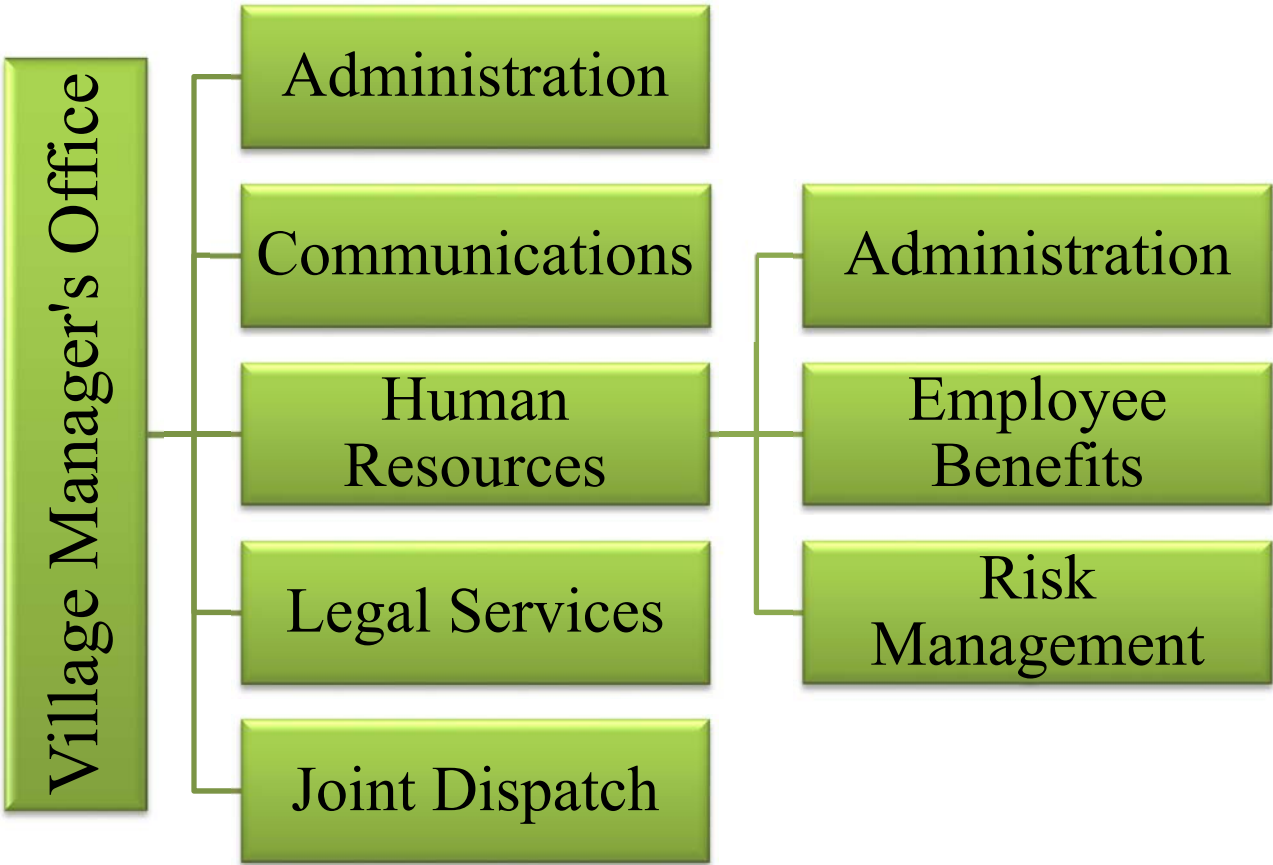
Permanent Fund

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 2019, the projected \$636,200 expense is related to multiple projects, including closing costs for the sale of the former Bess Hardware site (a property the Village purchased in 2017), O’Hare flight pattern opposition, economic development toolbox, streetlight inventory/technology/location study, sign design guidelines, Village banners, Gateway Sign Construction Phase One and downtown wayfinding sign construction. 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 accrued interest that the Village previously provided to The Glen TIF District instead of issuing additional bonds.

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	82,858	60,000	-	636,200
Other Charges	-	-	781	-
<i>Total Operating Expenditures</i>	82,858	60,000	781	636,200
<i>Other Expenditures</i>				
Transfer Out	2,922,719	448,220	460,409	1,012,500
<i>Total Other Expenditures</i>	2,922,719	448,220	460,409	1,012,500
<i>Total Expenditures</i>	3,005,577	508,220	461,190	1,648,700
<i>Funding Sources</i>				
Village Permanent Fund	3,005,577	508,220	461,190	1,648,700
<i>Total Funds Sources</i>	3,005,577	508,220	461,190	1,648,700

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. There are no actual or budgeted expenditures for 2017 through 2019 for the Escrow Deposit Fund.



Village Manager's Department Summary

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

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	6,843,239	7,710,035	7,585,386	8,019,514
Contractual	7,681,468	8,232,880	8,194,547	8,162,515
Commodities	28,904	37,610	29,415	38,400
Other Charges	332,436	176,915	164,500	174,961
Capital Outlay	725,399	-	-	-
<i>Total Operating Expenditures</i>	15,611,445	16,157,440	15,973,848	16,395,390
<i>Other Expenditures</i>				
Interfund Charges	1,613,469	1,596,935	1,596,935	1,583,548
Transfer Out	403,917	250,000	250,000	250,000
<i>Total Other Expenditures</i>	2,017,386	1,846,935	1,846,935	1,833,548
<i>Total Expenditures</i>	17,628,831	18,004,375	17,820,783	18,228,938
<i>Funding Sources</i>				
Corporate Fund	9,894,830	9,689,709	9,539,809	9,842,430
Special Tax Allocation Fund	91,882	94,090	92,553	91,851
Glenview Water Fund	1,246	3,300	3,300	5,940
Glenview Sanitary Fund	453	1,200	1,200	2,160
Wholesale Water Fund	12,489	17,728	17,831	17,534
Insurance and Risk Fund	7,627,930	8,198,348	8,166,090	8,269,023
<i>Total Funds Sources</i>	17,628,831	18,004,375	17,820,783	18,228,938
<i>Personnel Budget by Division</i>				
<i>Full Time Positions</i>				
Administration	4.00	4.00	4.00	3.30
Communications	1.00	1.00	1.00	1.00
Human Resources Administration	2.10	1.90	1.90	1.80
Risk Management	0.90	1.10	1.10	1.05
Joint Dispatch	46.00	46.00	46.00	47.00
<i>Total Full Time</i>	54.00	54.00	54.00	54.15
<i>Part Time Positions</i>				
Administration	-	0.56	0.56	0.56
Communications	0.90	0.90	1.20	1.20
Human Resources Administration	0.53	0.38	-	-
Risk Management	0.23	0.38	-	-
Joint Dispatch	3.35	3.35	3.35	2.85
<i>Total Part Time</i>	5.01	5.57	5.11	4.61
<i>Total Full Time Equivalents</i>	59.01	59.57	59.11	58.76

Village Manager's Office

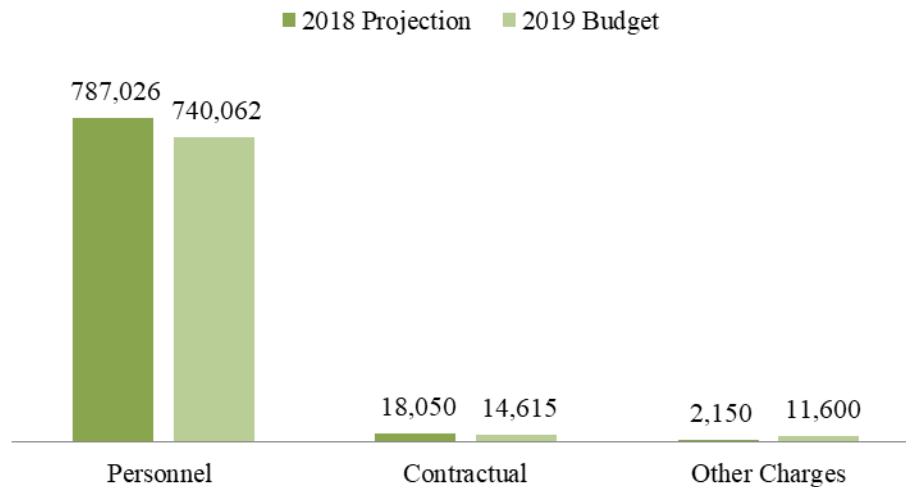
The Village Manager is the Chief Administrative Officer of the Village of Glenview and is responsible for implementing policies established by the Village Board. All departments are under the administrative authority of the Village Manager. The Village Manager's Office oversees the day to day operations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

2018 Accomplishments

- Provided strategic and operational guidance to the Board of Trustees for review and approval
- Coordinated efforts to oppose the freight Holding Track proposed as part of the Amtrak Hiawatha project
- Facilitated several community updates and briefings regarding the O'Hare International Airport modernization program and Interim Fly Quiet program
- Commenced participation in the potential expansion of Chicago Executive Airport via their master planning process
- Completed a review of the Joint Dispatch business plan
- Implemented a new merit-based performance review process for exempt employees

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 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	776,042	793,397	787,026	740,062
Contractual	44,951	17,265	18,050	14,615
Other Charges	4,772	10,475	2,150	11,600
<i>Total Operating Expenditures</i>	825,766	821,137	807,226	766,277
<i>Total Expenditures</i>	825,766	821,137	807,226	766,277
<i>Funding Sources</i>				
Corporate Fund	744,055	731,979	716,842	676,892
Special Tax Allocation Fund	69,222	71,430	72,553	71,851
Wholesale Water Fund	12,489	17,728	17,831	17,534
<i>Total Funds Sources</i>	825,766	821,137	807,226	766,277
<i>Full Time Positions</i>				
Village Manager	1.00	1.00	1.00	1.00
Deputy Village Manager	1.00	1.00	1.00	1.00
Assistant to the Village Manager	1.00	1.00	1.00	-
Special Projects Manager	-	-	-	0.30
Executive Assistant	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	4.00	4.00	4.00	3.30
<i>Part Time Positions</i>				
Administration Intern	-	0.56	0.56	0.56
<i>Total Part Time</i>	-	0.56	0.56	0.56
<i>Total Full Time Equivalent</i>	4.00	4.56	4.56	3.86

Communications

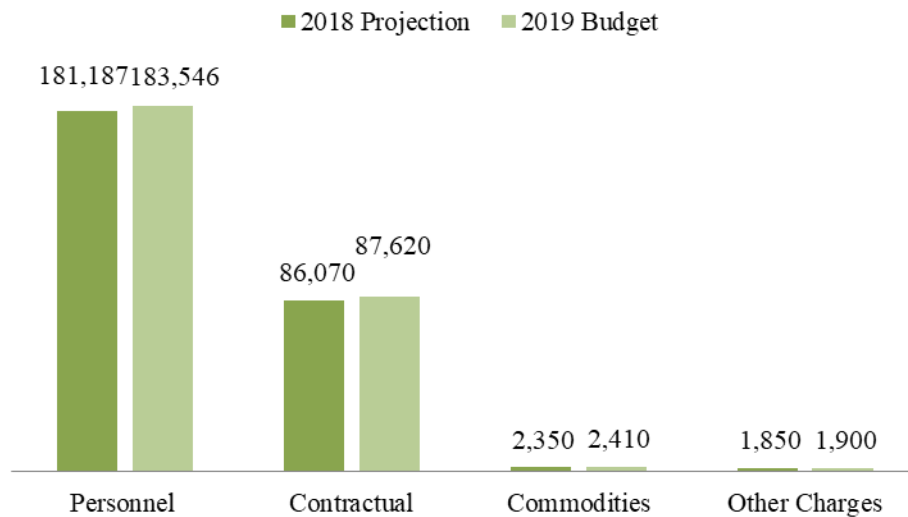
The Communications Division is responsible for managing media relations, the Village printed and emailed newsletters, the Village website and Glenview Television (GVTV). The printed Village newsletter is mailed to all residents 10 times during the year and e-Glenview is produced weekly on Fridays. Glenview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

2018 Accomplishments

- Worked with Community Development Department to publicize launch of the Development Center
- Coordinated/facilitated communications on the proposed Amtrak Hiawatha rail expansion, including the March 12, 2018 public forum; the former Bess Hardware site sale; the O’Hare Interim Fly Quiet program; and the Smart911 program
- Produced a 10-minute video for the “State of the Village” presentation
- Developed and produced new video feature, “History in a Heartbeat”
- Coordinated implementation of a web site link testing service and social media archiving service

Expenditure Analysis

- There are no significant changes between the 2018 Projections and the 2019 Budget
- Contractual expenditures include the printing and mailing of the Glenview Village Report Newsletter



Communications

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	172,729	183,546	198,419	203,075
Contractual	79,758	92,620	74,690	84,680
Commodities	2,159	2,410	2,250	2,250
Other Charges	362	1,900	1,750	2,100
<i>Total Operating Expenditures</i>	255,009	280,476	277,109	292,105
<i>Total Expenditures</i>	255,009	280,476	277,109	292,105
<i>Funding Sources</i>				
Corporate Fund	255,009	280,476	277,109	292,105
<i>Total Funds Sources</i>	255,009	280,476	277,109	292,105
<i>Full Time Positions</i>				
Cable TV Coordinator	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	1.00	1.00	1.00	1.00
<i>Part Time Positions</i>				
Communications Manager	0.75	0.75	0.75	0.75
Cable TV Technician	0.15	0.15	0.45	0.45
<i>Total Part Time</i>	0.90	0.90	1.20	1.20
<i>Total Full Time Equivalents</i>	1.90	1.90	2.20	2.20

Human Resources Administration

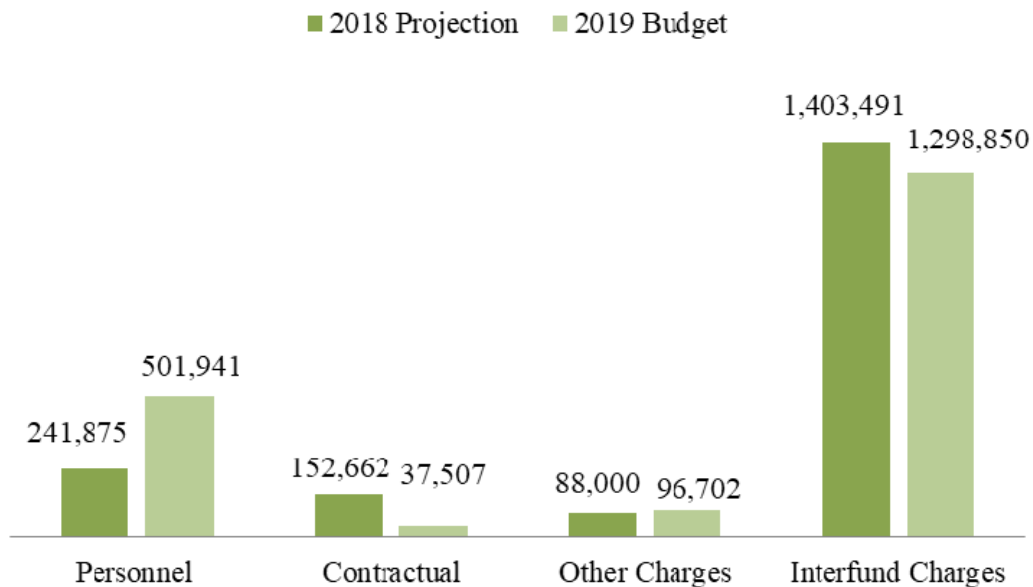
The Human Resources Division includes two subdivisions; Employee Benefits and Risk Management. The administrative arm of the division is responsible for coordinating personnel related activities. Areas of responsibility include employee recruitment and retention, implementation and interpretation of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

2018 Accomplishments

- Managed the comprehensive review and update of the Village’s employee classification and compensation structure
- Updated several employee policies, including but not limited to, Harassment, Discrimination, Bullying, and Anti-Retaliation Policies, Military Leave Policy, and Alcohol and Controlled Substances Policy and Testing Procedures.
- Managed and supported the hiring and onboarding process for multiple recruitments

Expenditure Analysis

- The Interfund Charges are from the Insurance and Risk Fund. These charges represent the entire Corporate Fund portion for general liability, workers’ compensation premiums and claims, and Risk Management operating expenditures



Human Resource Administration

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
Budgeted Expenditures	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	290,772	264,887	241,875	501,941
Contractual	94,668	141,857	152,662	37,507
Commodities	652	2,000	750	750
Other Charges	87,353	109,050	88,000	96,702
Total Operating Expenditures	473,445	517,794	483,287	636,900
<i>Other Expenditures</i>				
Interfund Charges	1,404,657	1,403,491	1,403,491	1,298,850
Total Other Expenditures	1,404,657	1,403,491	1,403,491	1,298,850
Total Expenditures	1,878,102	1,921,285	1,886,778	1,935,750
<i>Funding Sources</i>				
Corporate Fund	1,878,102	1,921,285	1,886,778	1,935,750
Total Funds Sources	1,878,102	1,921,285	1,886,778	1,935,750
<i>Full Time Positions</i>				
Human Resources Director	0.70	0.70	0.70	0.70
Assistant to the Village Manager	-	-	-	0.40
Human Resources Assistant Director	0.70	0.50	0.50	-
Human Resources Generalist	0.70	0.70	0.70	0.70
Total Full Time	2.10	1.90	1.90	1.80
<i>Part Time Positions</i>				
Human Resources Assistant	0.53	0.38	-	-
Total Part Time	0.53	0.38	-	-
Total Full Time Equivalent	2.63	2.28	1.90	1.80

Employee Benefits

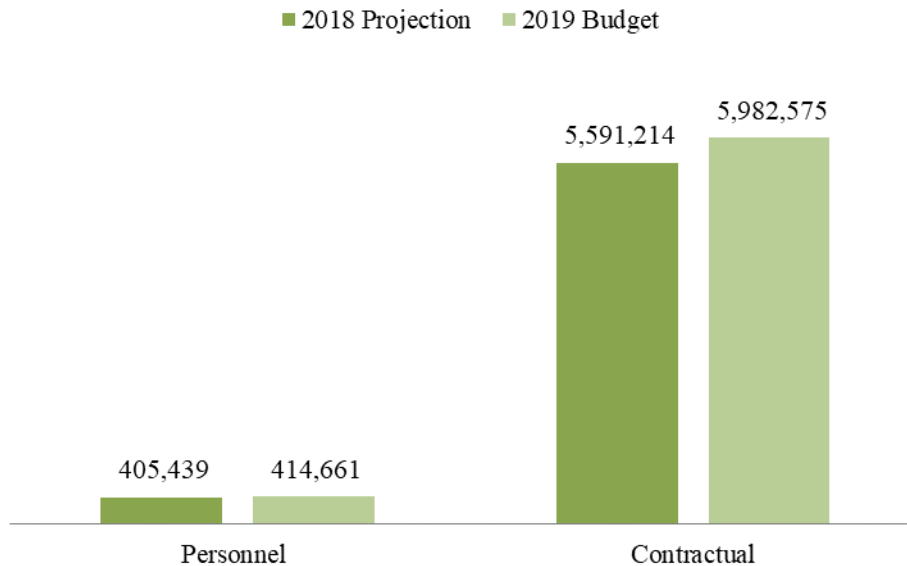
Employee Benefits is a subdivision of Human Resources. This subdivision is responsible for managing costs related to the personnel benefits provided by the Village. Such benefits include health, dental and life insurance, and the dental reimbursement and flex spending programs. Employee Benefits also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

2018 Accomplishments

- Created a Village-wide Insurance Committee to review the Village’s insurance structure and offerings
- Successfully managed, streamlined, and supported the 2019 open enrollment process

Expenditure Analysis

- Personnel expenses are budgeted to be \$414,661 in 2019 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 \$5,541,030 in 2018, while the 2019 Budget is \$5,892,486
- Contractual expenditures also include claim administration for the dental reimbursement program, flexible spending and employee assistance program



Employee Benefits

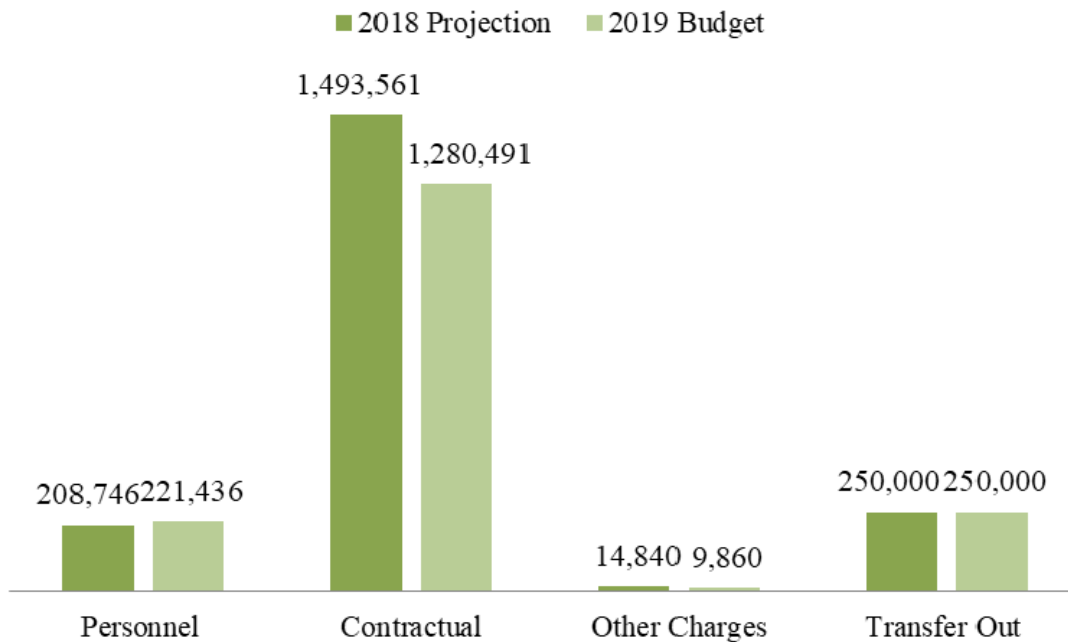
	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	365,483	425,136	405,439	414,661
Contractual	5,464,424	5,771,537	5,591,214	5,982,575
Other Charges	1,658	-	-	-
<i>Total Operating Expenditures</i>	5,831,565	6,196,673	5,996,653	6,397,236
<i>Total Expenditures</i>	5,831,565	6,196,673	5,996,653	6,397,236
<i>Funding Sources</i>				
Insurance and Risk Fund	5,831,565	6,196,673	5,996,653	6,397,236
<i>Total Funds Sources</i>	5,831,565	6,196,673	5,996,653	6,397,236

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.

2018 Accomplishments

- Evaluated the Village's excess liability insurance options for Village Board consideration
 - Implemented a Village-wide Risk and Safety Committee responsible for reviewing all workplace injuries and accidents
 - Offered ALICE/Active Shooter training to all employees
 - Updated and presented the Village's Annual Risk Management Report to the Department Head Team; the data in this report assists in targeting areas that need to be addressed
- **Expenditure Analysis**
- Contractual expenditures include insurance premiums and claim expenses. The 2018 Projections are based on actual experience and outstanding claims; the 2019 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 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	209,156	280,342	208,746	221,436
Contractual	908,777	1,326,103	1,493,561	1,280,491
Other Charges	4,505	15,230	14,840	9,860
<i>Total Operating Expenditures</i>	1,122,438	1,621,675	1,717,147	1,511,787
<i>Other Expenditures</i>				
Transfer Out	403,917	250,000	250,000	250,000
<i>Total Other Expenditures</i>	403,917	250,000	250,000	250,000
Total Expenditures	1,526,355	1,871,675	1,967,147	1,761,787
<i>Funding Sources</i>				
Insurance and Risk Fund	1,526,355	1,871,675	1,967,147	1,761,787
Total Funds Sources	1,526,355	1,871,675	1,967,147	1,761,787
<i>Full Time Positions</i>				
Human Resources Director	0.30	0.30	0.30	0.30
Assistant to the Village Manager	-	-	0.50	0.45
Human Resources Assistant Director	0.30	0.50	-	-
Human Resources Generalist	0.30	0.30	0.30	0.30
<i>Total Full Time</i>	0.90	1.10	1.10	1.05
<i>Part Time Positions</i>				
Human Resources Assistant	0.23	0.38	-	-
<i>Total Part Time</i>	0.23	0.38	-	-
Total Full Time Equivalent	1.13	1.48	1.10	1.05

Legal Services

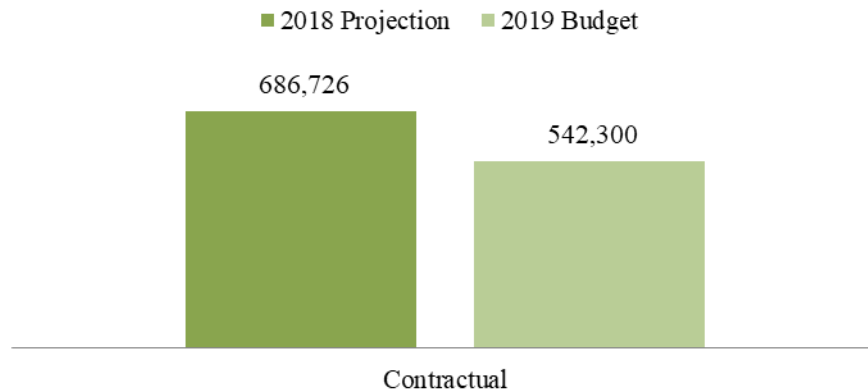
The Village of Glenview hires outside legal firms to represent the Village. The outside agencies are subject matter experts, readily available for use by the Village, and an efficient and effective use of the taxpayers' dollars. The main areas of concentration are labor union negotiations, labor matters,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

2018 Accomplishments

- Prepared various purchasing agreements including SafeBuilt, Baxter & Woodman, Williams Architect, and W.B. Olson
- Drafted a Purchase and Sale Agreement between the Village and a developer for the sale of 657 Harmony Lane
- Crafted modifications to the Village's Small Cell Ordinances and provided assistance with development ordinance reviews
- Provided legal support for the Village's ALJ process

Expenditure Analysis

- Contractual expenditures are expected to decrease in 2019 with major litigation concluded



Legal Services

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Contractual	858,377	705,204	686,726	542,300
<i>Total Operating Expenditures</i>	858,377	705,204	686,726	542,300
<i>Total Expenditures</i>	858,377	705,204	686,726	542,300
<i>Funding Sources</i>				
Corporate Fund	564,008	548,044	459,936	404,200
Special Tax Allocation Fund	22,660	22,660	20,000	20,000
Glenview Water Fund	1,246	3,300	3,300	5,940
Glenview Sanitary Fund	453	1,200	1,200	2,160
Insurance and Risk Fund	270,010	130,000	202,290	110,000
<i>Total Funds Sources</i>	858,377	705,204	686,726	542,300

Joint Dispatch

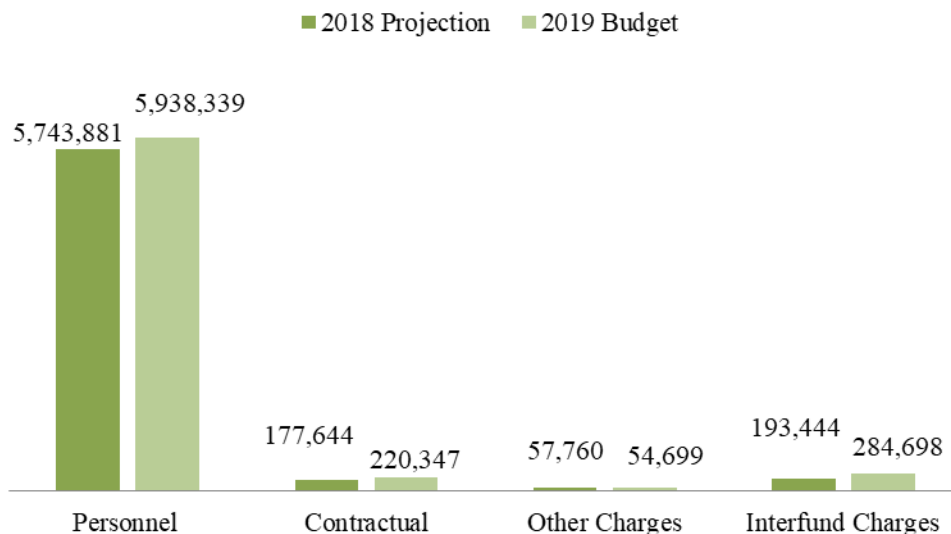
The Village of Glenview provides emergency and non-emergency dispatch services. In 2009, the Village began contracting its services to the Grayslake Police Department and then expanded services in 2010 to also include the Village of Hainesville. In 2012, the Village entered into contracts with the Villages of Niles and Morton Grove to provide police dispatch services beginning in 2013. In 2014, the Village entered into police and fire dispatch agreements with the communities of Lake Bluff, Lake Forest, and Highland Park, and a police dispatch agreement with Highwood. This venture included operating a second dispatch center in Highland Park to provide geographical diversity and redundancy for Glenview and the other communities served by Glenview. In 2016, the Village entered into fire and police dispatch agreements with the Village of Glencoe and police dispatch agreements with the Villages of Kenilworth, Northfield, Winnetka, and Lindenhurst for services that began in 2017. Currently, 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.

2018 Accomplishments

- Implemented Pro QA to provide Emergency Medical Dispatch (EMD) instructions to callers in medical situation; this interactive software walks the Telecommunicator through the caller interaction and provides crucial pre-arrival instructions to the caller
- Implemented Aqua quality assurance software that allows for the identification of any areas of improved performance while insuring each Telecommunicator is following the proper protocol on EMD calls
- 70% of staff completed Crisis Intervention Training (CIT) training designed to identify callers who are experiencing a mental health emergency requiring a non-traditional police/fire response. Remaining staff to receive training in 2019
- Increased necessary staffing through improved recruitment program

Expenditure Analysis

- The Interfund Charges are for reserving funds to replace the Joint Dispatch Center fixed assets (i.e. radio consoles, workstations, and phone system)

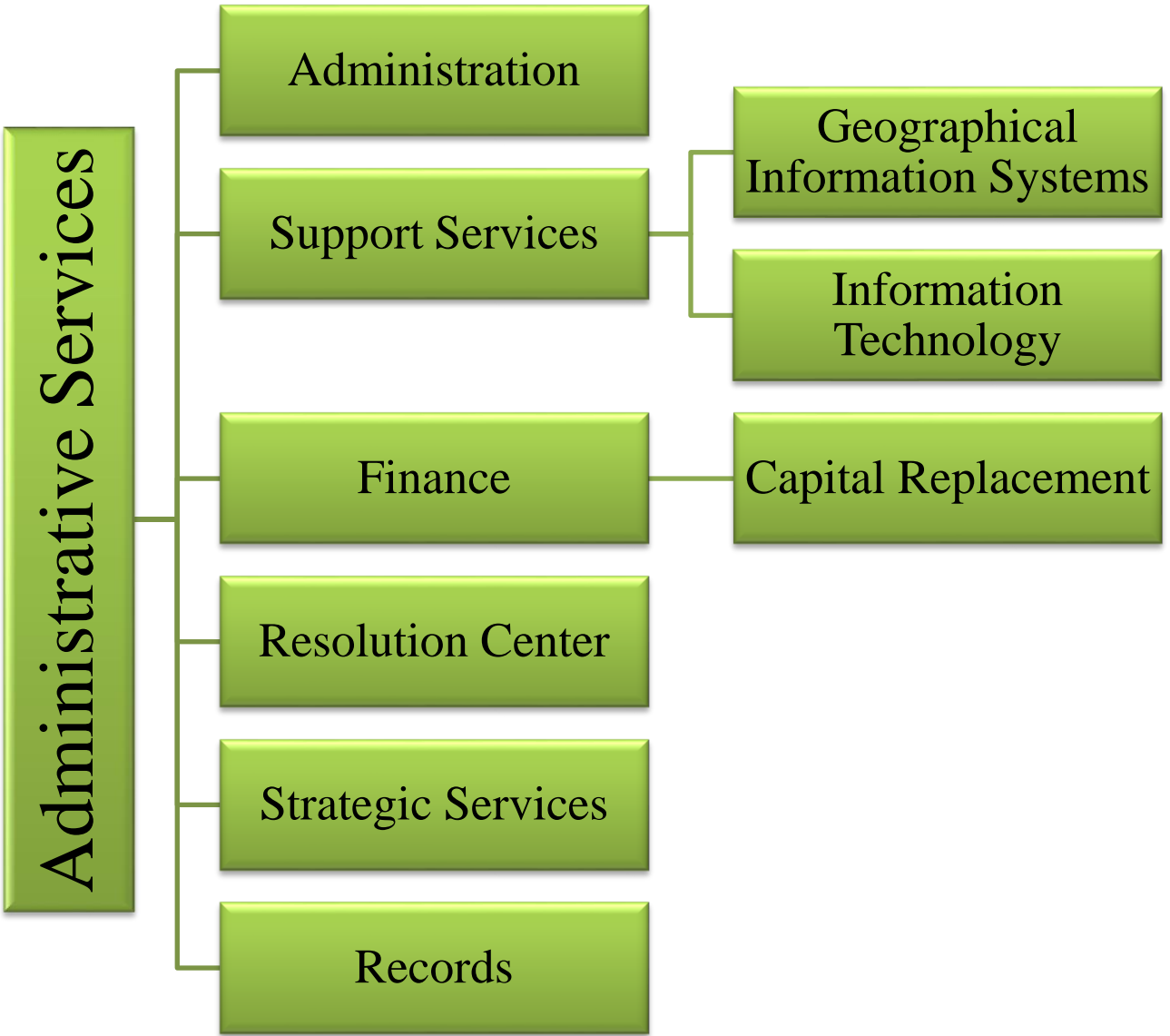


Joint Dispatch

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
Budgeted Expenditures	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	5,029,057	5,762,727	5,743,881	5,938,339
Contractual	230,512	178,294	177,644	220,347
Commodities	26,093	33,200	26,415	35,400
Other Charges	233,785	40,260	57,760	54,699
Capital Outlay	725,399	-	-	-
Total Operating Expenditures	6,244,845	6,014,481	6,005,700	6,248,785
<i>Other Expenditures</i>				
Interfund Charges	208,812	193,444	193,444	284,698
Total Other Expenditures	208,812	193,444	193,444	284,698
Total Expenditures	6,453,657	6,207,925	6,199,144	6,533,483
<i>Funding Sources</i>				
Corporate Fund	6,453,657	6,207,925	6,199,144	6,533,483
Total Funds Sources	6,453,657	6,207,925	6,199,144	6,533,483
<i>Full Time Positions</i>				
Director	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00
911 Shift Supervisor	6.00	6.00	6.00	6.00
QA Training Officer	1.00	1.00	1.00	1.00
New World Application Support	-	-	-	1.00
Telecommunicator I*	7.00	7.00	7.00	6.00
Telecommunicator II**	30.00	30.00	30.00	31.00
Total Full Time	46.00	46.00	46.00	47.00
<i>Part Time Positions</i>				
Telecommunicator	3.35	3.35	3.35	2.85
Total Part Time	3.35	3.35	3.35	2.85
Total Full Time Equivalents	49.35	49.35	49.35	49.85

* The Telecommunicator I position consists of staff hired before 10/01/2011.

** The Telecommunicator II position consists of staff hired after 10/01/2011.



Administrative Services Department Summary

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

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	1,778,180	1,720,393	1,622,376	1,496,058
Contractual	3,564,943	3,916,528	3,748,096	4,215,998
Commodities	280,069	354,079	350,053	434,534
Other Charges	20,221	41,306	26,375	32,852
Capital Outlay	2,248,857	1,890,856	436,399	2,241,432
<i>Total Operating Expenditures</i>	7,892,271	7,923,162	6,183,299	8,420,874
<i>Other Expenditures</i>				
Interfund Charges	447,376	481,775	481,775	479,730
<i>Total Other Expenditures</i>	447,376	481,775	481,775	479,730
<i>Total Expenditures</i>	8,339,647	8,404,937	6,665,074	8,900,604
<i>Funding Sources</i>				
Corporate Fund	5,172,057	5,402,278	5,148,807	5,094,713
Waukegan/Golf TIF Fund	11,948	12,205	12,570	16,044
Special Tax Allocation Fund	129,078	137,190	134,839	188,562
Glenview Water Fund	522,411	529,067	509,575	754,866
Glenview Sanitary Fund	40,321	105,653	96,334	143,872
Wholesale Water Fund	17,491	10,355	10,391	18,221
Commuter Parking Fund	7,684	63,210	61,994	104,981
Capital Equipment Replacement Fund	2,438,657	2,133,809	679,352	2,562,579
<i>Total Funds Sources</i>	8,339,647	8,404,937	6,665,074	8,900,604
<i>Personnel Budget by Division</i>				
<i>Full Time Positions</i>				
Administration	2.35	2.30	2.30	1.95
GIS and CADD	1.00	-	-	-
Finance	1.45	1.15	0.50	0.55
Resolution Center	4.63	4.62	4.62	4.62
Strategic Services	2.00	1.35	-	-
Records	3.20	3.20	3.20	3.40
<i>Total Full Time</i>	14.63	12.62	10.62	10.52
<i>Part Time Positions</i>				
Strategic Services	0.30	1.40	1.15	1.15
Records	1.80	1.80	1.80	1.80
<i>Total Part Time</i>	2.10	3.20	2.95	2.95
<i>Total Full Time Equivalents</i>	16.73	15.82	13.57	13.47

Administration

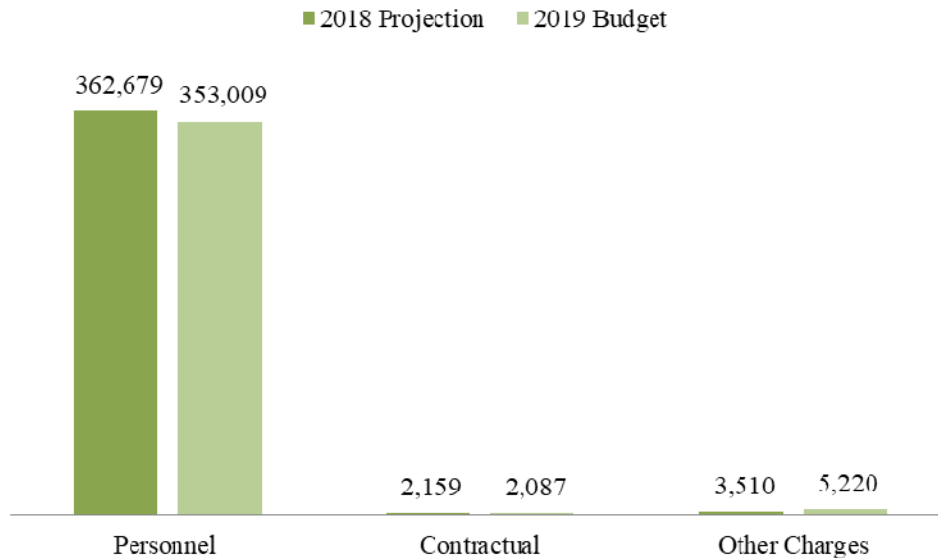
The executive function of the Administrative Services Department includes three full-time positions which are the Director, an Assistant to the Village Manager, the Administrative Services Manager position. These positions are allocated to the executive function in the amounts of 80%, 40%, and 10%, respectively. This office oversees activities of the divisions and provides project management support.

2018 Accomplishments

- Administrative Services contributed to the overall Village goal to develop a more content, story-driven budget format
- Conducted an update to the Village Procurement Policy including the creation of purchasing agreement templates, updated credit card guidelines, and training for staff

Expenditure Analysis

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



Administration

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	419,506	358,788	362,679	353,009
Contractual	2,344	2,584	2,159	2,087
Other Charges	9,929	5,746	3,510	5,220
<i>Total Operating Expenditures</i>	431,778	367,118	368,348	360,316
<i>Total Expenditures</i>	431,778	367,118	368,348	360,316
<i>Funding Sources</i>				
Corporate Fund	394,613	299,908	300,494	263,769
Glenview Water Fund	37,166	44,823	45,279	68,484
Glenview Sanitary Fund	-	11,217	11,363	9,038
Commuter Parking Fund	-	-	-	2,259
Facility Repair and Replacement Fund	-	11,170	11,212	16,766
<i>Total Funds Sources</i>	431,778	367,118	368,348	360,316
<i>Personnel Budget by Position</i>				
<i>Full Time</i>				
Director of Administrative Services	1.00	1.00	1.00	1.00
Assistant to the Village Manager	-	-	0.95	0.85
Assistant Director of Administrative Services	1.00	0.95	-	-
Administrative Services Manager	0.35	0.35	0.35	0.10
<i>Total Full Time</i>	2.35	2.30	2.30	1.95
<i>Part Time</i>				
NA	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalents</i>	2.35	2.30	2.30	1.95

Geographic Information Systems (GIS)

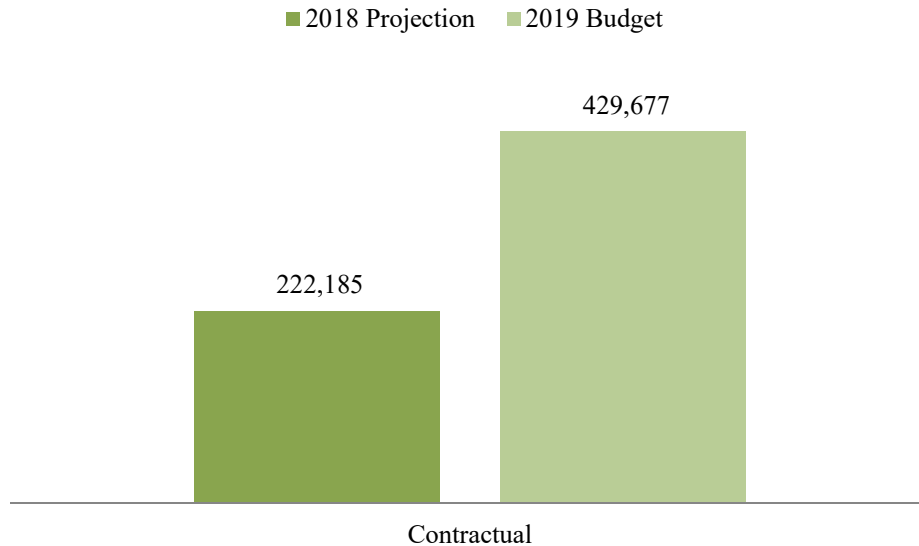
The Village of Glenview is a member of the GIS Consortium, a public entity consisting of thirty-three (33) municipalities working together to provide GIS and technology solutions to local government challenges. The consortium has a vendor to provide GIS services to its members. The GIS program supports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

2018 Accomplishments

- Provided Local Update of Census Addresses for the U.S. 2020 Census
- Created a 2018 story map of the Capital Improvement Plan for the Village website
- Created new field data collection applications for sidewalk analysis and restrictor inspections
- Conducted analyses of police beats resulting in a restructure of the boundaries
- Provided maps and statistical metrics to support the Fire ISO Rating evaluation
- Began update of water utility data with diameter, ownership, and maintenance attributes

Expenditure Analysis

- 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 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	77,795	-	-	-
Contractual	212,585	252,623	222,185	429,677
Other Charges	285	-	-	-
<i>Total Operating Expenditures</i>	290,665	252,623	222,185	429,677
<i>Total Expenditures</i>	290,665	252,623	222,185	429,677
<i>Funding Sources</i>				
Corporate Fund	264,963	237,612	207,632	221,735
Special Tax Allocation Fund	6,907	7,228	7,228	39,806
Glenview Water Fund	17,732	6,672	6,214	142,471
Glenview Sanitary Fund	1,063	1,111	1,111	24,094
Commuter Parking Fund	-	-	-	1,571
<i>Total Funds Sources</i>	290,665	252,623	222,185	429,677
<i>Personnel Budget by Position</i>				
<i>Full Time</i>				
CADD/GIS Technician	1.00	-	-	-
<i>Total Full Time</i>	1.00	-	-	-
<i>Part Time</i>				
NA	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalent</i>	1.00	-	-	-

Information Technology

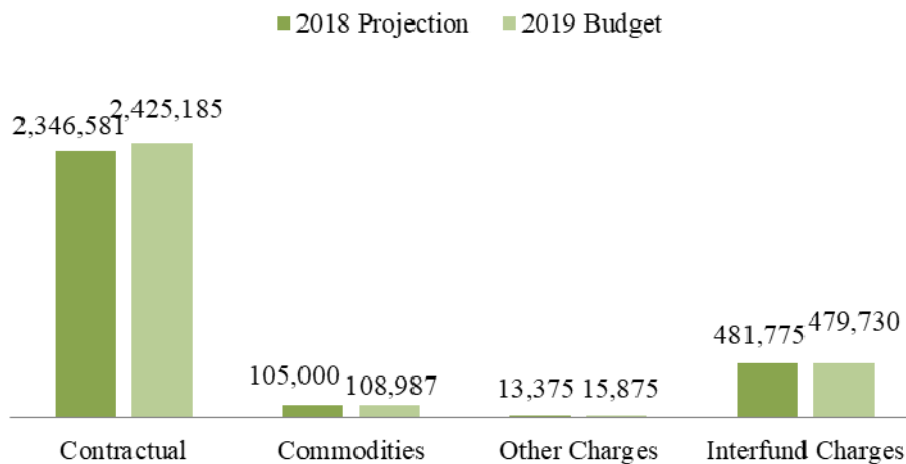
The Information Technology services are currently provided by an outside contractor. The contractor supports user administration, data center services, network and backup services, vendor contract management, and application support for the Village’s New World public safety software application, the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

2018 Accomplishments

- Coordinated an interdepartmental effort to develop the 2019-2021 IT Strategic Plan
- Specified and installed free Wi-Fi at the two Village train stations
- Installed new mobile device management software to increase security on mobile devices
- Continued with the Windows 10 migration for all workstations and laptops
- Implemented and trained staff on new solution to meet Criminal Justice Information System reporting requirements
- Executed a Computer Security Response Plan to increase security
- Created a catalog of IT services and a corresponding pricing model

Expenditure Analysis

- Contractual expenditures are projected to increase in 2019 primarily due to software licensing expenditures
- Interfund Charges include expenditures for future replacement of information technology and audio visual equipment



Information Technology

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
Budgeted Expenditures	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Contractual	2,102,349	2,451,846	2,346,581	2,425,185
Commodities	90,375	109,026	105,000	108,987
Other Charges	8,721	20,875	13,375	15,875
Total Operating Expenditures	2,201,445	2,581,747	2,464,956	2,550,047
<i>Other Expenditures</i>				
Interfund Charges	447,376	481,775	481,775	479,730
Total Other Expenditures	447,376	481,775	481,775	479,730
Total Expenditures	2,648,821	3,063,522	2,946,731	3,029,777
<i>Funding Sources</i>				
Corporate Fund	2,430,638	2,813,168	2,703,529	2,722,921
Special Tax Allocation Fund	38,392	44,237	41,737	49,433
Glenview Water Fund	142,817	153,714	150,300	197,934
Glenview Sanitary Fund	29,295	31,107	29,869	36,740
Commuter Parking Fund	7,680	21,296	21,296	22,749
Total Funds Sources	2,648,821	3,063,522	2,946,731	3,029,777

Finance

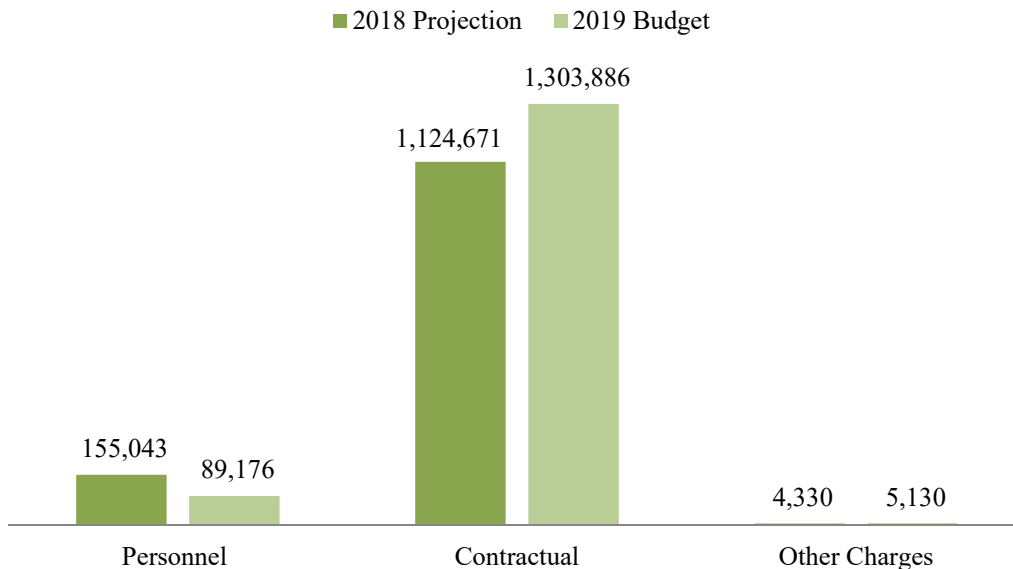
The Finance Division of the Administrative Services Department is responsible for all financial reporting and accounting functions for the Village. Areas of responsibility include budget, audit, payroll, purchasing, debt management, accounting and financial reporting. Upon the closure of the fiscal year,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

2018 Accomplishments

- Received an unqualified “clean” audit opinion for the Village for FY 2017
- Submitted and received the Government Finance Officers Association annual Certificate of Achievement for Excellence in Financial Reporting Award for year ending December 31, 2017
- Submitted and received the Government Finance Officers Association annual Distinguished Budget Presentation Award for FY 2018
- Redesigned the list of bills report format to be more descriptive and specify department and fund payments
- Redesigned the monthly financial report expanding presentation of yearly comparisons and projections
- Designed and implemented improvements to the budget format including detailed narrative descriptions and assumptions for all revenue and expenditure line items

Expenditure Analysis

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



Finance

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
	Actual		Actual	Budget
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Personnel	178,208	166,999	155,043	89,176
Contractual	1,146,139	1,123,971	1,124,671	1,303,886
Other Charges	708	5,735	4,330	5,130
Total Operating Expenditures	1,325,055	1,296,705	1,284,044	1,398,192
Total Expenditures	1,325,055	1,296,705	1,284,044	1,398,192
Funding Sources				
Corporate Fund	1,130,710	1,080,061	1,079,541	1,096,108
Waukegan/Golf TIF Fund	11,948	12,205	12,570	16,044
Special Tax Allocation Fund	83,779	85,725	85,874	99,323
Glenview Water Fund	71,956	93,297	84,725	126,759
Wholesale Water Fund	17,491	10,355	10,391	18,221
Glenview Sanitary Fund	9,172	15,062	10,943	30,149
Commuter Parking Fund	-	-	-	11,588
Total Funds Sources	1,325,055	1,296,705	1,284,044	1,398,192
Personnel Budget by Position				
Full Time				
Assistant Director of Administrative Services	-	0.05	0.05	-
Assistant to the Village Manager	-	-	-	0.05
Purchasing Manager	1.00	0.50	-	-
Management Analyst	-	0.15	-	-
Administrative Services Manager	0.45	0.45	0.45	0.50
Total Full Time	1.45	1.15	0.50	0.55
Part Time				
NA	-	-	-	-
Total Part Time	-	-	-	-
Total Full Time Equivalents	1.45	1.15	0.50	0.55

Capital Replacement

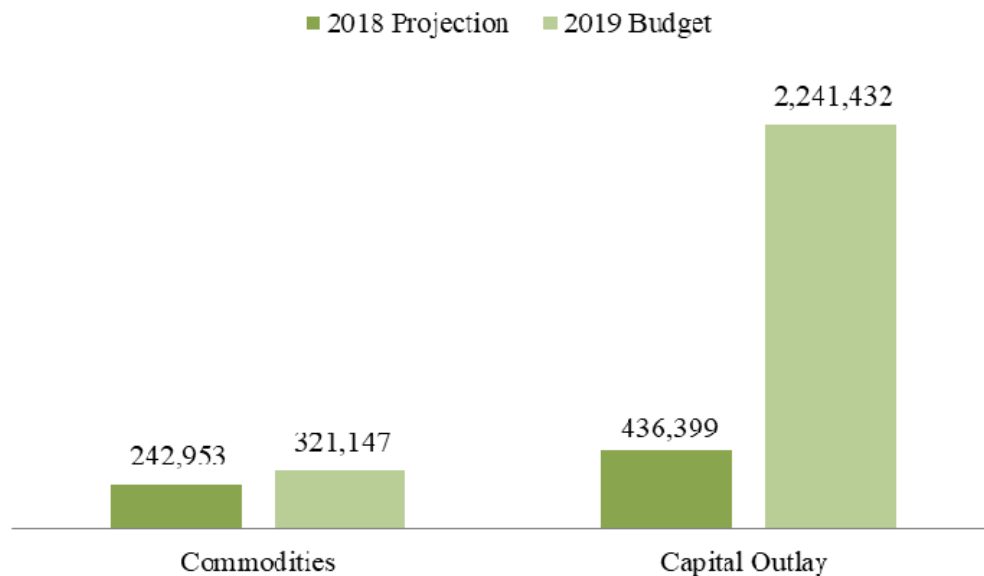
The Capital Equipment Replacement Fund (CERF) is an internal service fund that reserves funds for the future replacement of vehicles, equipment, and information technology equipment. In addition to the management of CERF, staff analyzes the additions and reductions made to capital assets on an annual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

2018 Accomplishments

- Performed annual review of replacement costs and scheduled replacements of all vehicles and equipment
- Added building camera and electronic door security systems to replacement schedule
- Reviewed current CERF policy and concluded that maintaining a fund balance of 37% (level with 2017) 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 2019 Capital Outlay expenditures include the Joint Dispatch Next Generation 9-1-1 phone system upgrade, ten medium duty trucks, one heavy duty truck, two SUVs and a sidewalk plow for the Public Works Department, breathing apparatuses and one SUV for the Fire Department, four squad cars 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 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Commodities	189,695	242,953	242,953	321,147
Other Charges	105	-	-	-
Capital Outlay	2,248,857	1,890,856	436,399	2,241,432
<i>Total Operating Expenditures</i>	2,438,657	2,133,809	679,352	2,562,579
<i>Total Expenditures</i>	2,438,657	2,133,809	679,352	2,562,579
<i>Funding Sources</i>				
Capital Equipment Replacement Fund	2,438,657	2,133,809	679,352	2,562,579
<i>Total Funds Sources</i>	2,438,657	2,133,809	679,352	2,562,579

Resolution Center

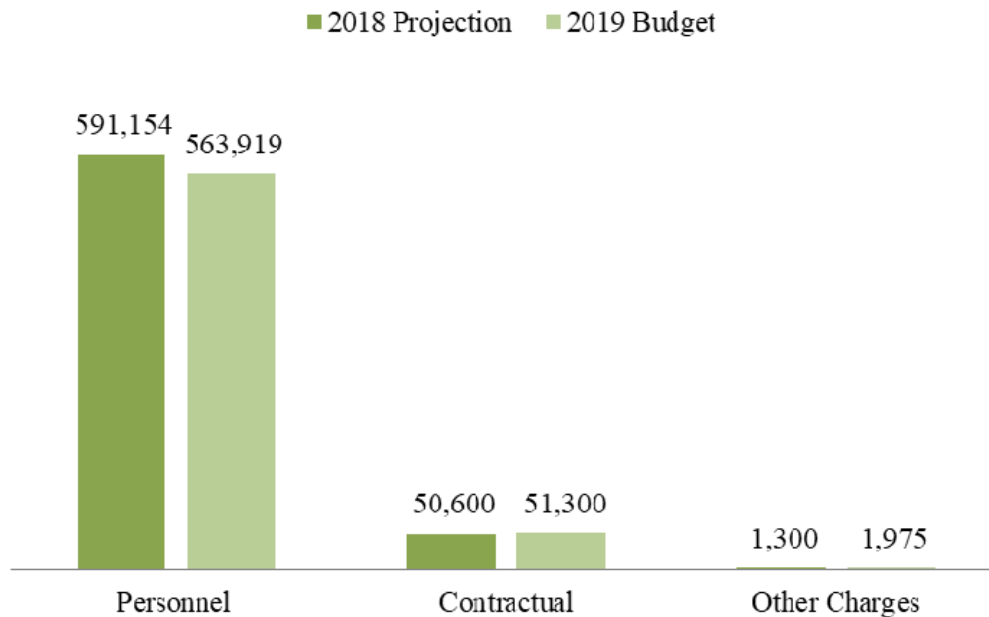
The Resolution Center is a convenient and efficient way for citizens to contact the Village for questions and service requests. The Resolution Center is organized to centralize the call taking and response function for the administrative, public works, community development, and finance general service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

2018 Accomplishments

- A comprehensive review of the work order system was conducted resulting in a performance measurement report that reflects call response, work order closure, and customer satisfaction surveying
- The telephone system automated call attendant scripts were replaced and calls were centralized in the Resolution Center
- Targeted mailings were sent to increase residents WaterSmart sign up for water use monitoring; a video series of how to use the smart meter as a tool to check for leaks was also produced
- Instituted a survey tool to objectively measure the Resolution Center’s customer service performance in person.

Expenditure Analysis

- Contractual expenditures include utility billing printing services and postage for utility bills
- Other Charges include funding for staff training

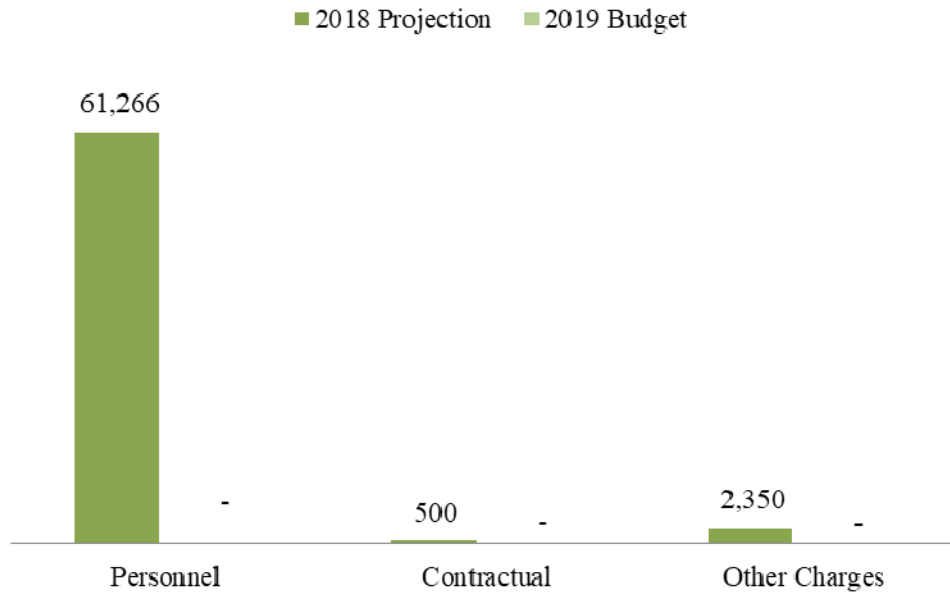


Resolution Center

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
Budgeted Expenditures	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	555,914	595,175	591,154	563,919
Contractual	101,181	79,114	50,600	51,300
Commodities	-	-	-	-
Other Charges	-	1,300	1,300	1,975
Total Operating Expenditures	657,095	675,589	643,054	617,194
Total Expenditures	657,095	675,589	643,054	617,194
<i>Funding Sources</i>				
Corporate Fund	403,563	397,872	376,949	354,125
Glenview Water Fund	252,740	230,561	223,057	219,218
Glenview Sanitary Fund	792	47,156	43,048	43,851
Total Funds Sources	657,095	675,589	643,054	617,194
<u>Personnel Budget by Position</u>				
<i>Full Time</i>				
Customer Service Supervisor	1.00	1.00	1.00	1.00
Customer Service Representative	3.63	3.62	3.62	3.62
Total Full Time	4.63	4.62	4.62	4.62
<i>Part Time</i>				
Customer Service Representative	0.30	0.30	0.30	0.30
Cashier	-	1.10	0.85	0.85
Total Part Time	0.30	1.40	1.15	1.15
Total Full Time Equivalents	4.93	6.02	5.77	5.77

Strategic Services

The Strategic Services Division of the Administrative Services Department was previously responsible for evaluating and implementing business process efficiencies and document management initiatives throughout the Village. Ongoing projects of the Strategic Services Division are being managed by the Resolution Center Supervisor. Future responsibilities of the Strategic Services Division will be decentralized to other staff. Effective November 2018, the Administrative Services Department no longer has a Strategic Services Division.



Strategic Services

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	128,786	131,757	61,266	-
Contractual	216	5,315	500	-
Commodities	-	200	200	-
Other Charges	(34)	3,850	2,350	-
<i>Total Operating Expenditures</i>	128,968	141,122	64,316	-
<i>Total Expenditures</i>	128,968	141,122	64,316	-
<i>Funding Sources</i>				
Corporate Fund	128,968	141,122	64,316	-
<i>Total Funds Sources</i>	128,968	141,122	64,316	-
<i>Full Time Positions</i>				
Strategic Services Manager	1.00	0.50	-	-
Management Analyst	1.00	0.85	-	-
<i>Total Full Time</i>	2.00	1.35	-	-
<i>Part Time Positions</i>				
NA	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalent</i> s	2.00	1.35	-	-

Records

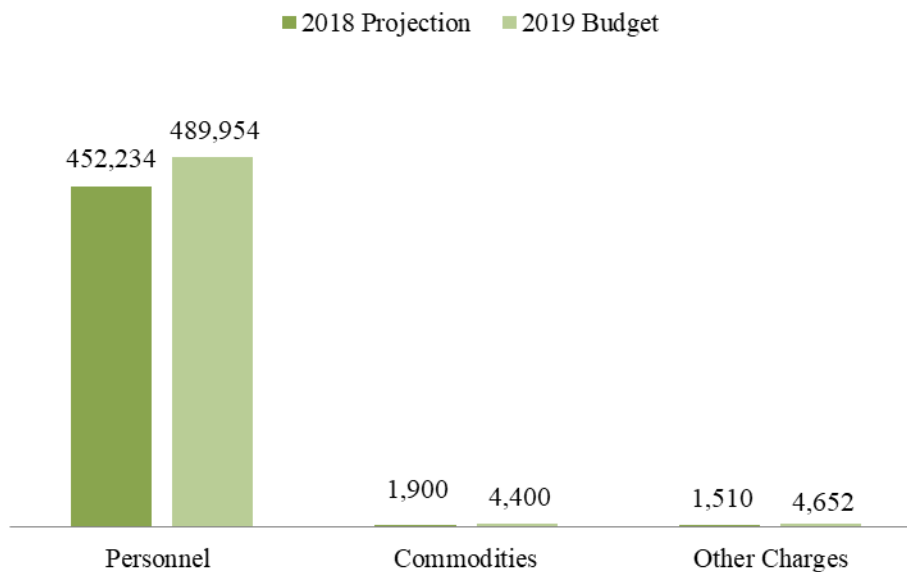
The Records Division of the Administrative Services Department is responsible for administrative and customer service functions. This is accomplished by compiling, updating and maintaining accurate records of Police Department files and providing quality customer service for internal and external customers. Functions include the management of case reports, arrest reports and tickets; processing subpoenas and expungements; Police Freedom of Information Act (FOIA) requests; completing local background checks; processing various payments, commuter parking permits, false alarm billing and liquor licensing; and local and county court communications for the Police Department. 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 all visitors to the Police Department; providing for customer concerns, educating customers on Village programs, policies or ordinances.

2018 Accomplishments

- Records and Police implemented new and improved resident process for retrieving pets during non-business hours
- Procured video redaction software and developed corresponding business process for FOIA support
- Implemented the new electronic ticketing software, New World Brazos
- Upgraded commuter parking permit online payment system and updated the online daily fee payment program extending multi-day parking at the downtown train station
- Implemented new expungement requirements under the Cannabis Control Act

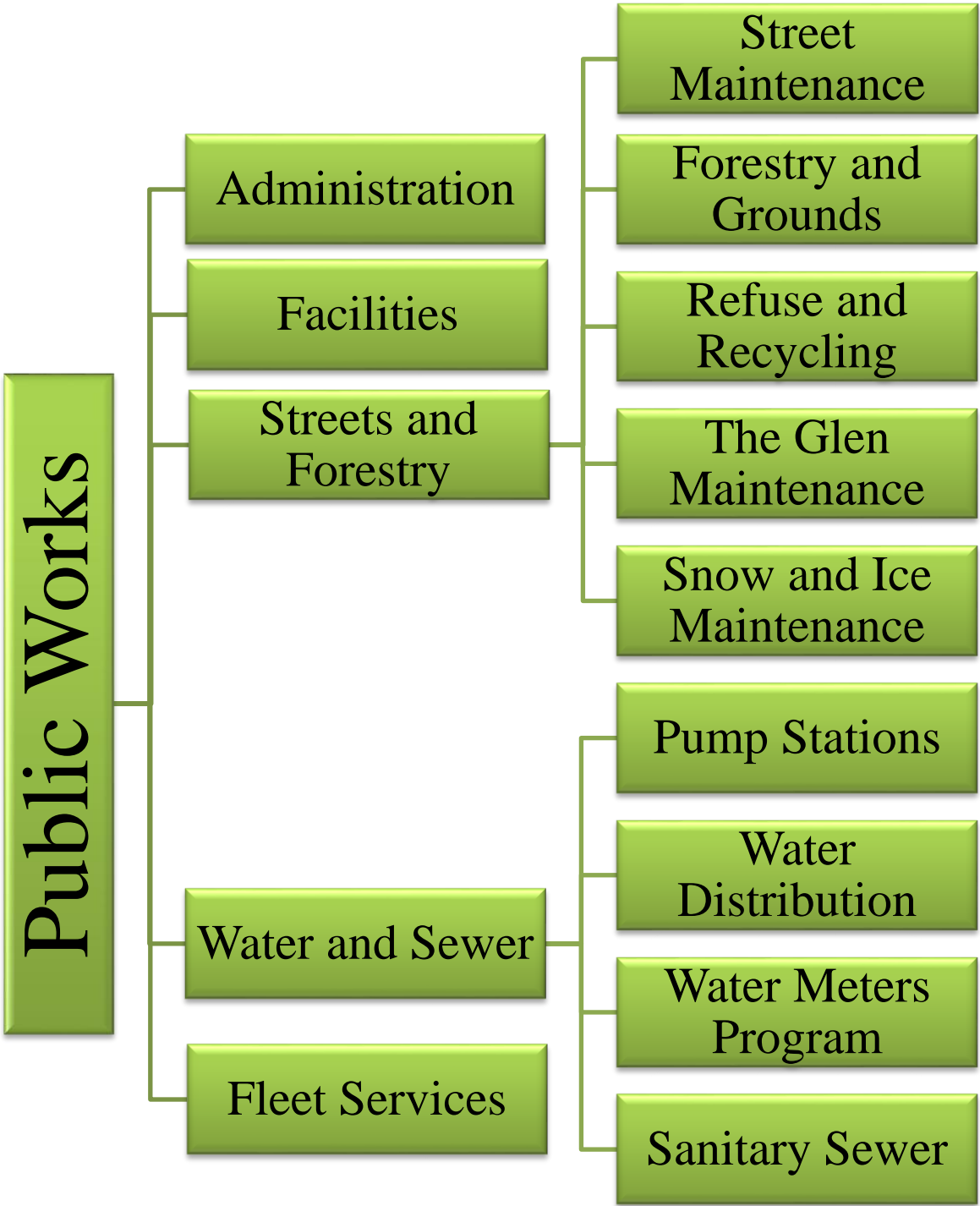
Expenditure Analysis

- Current staffing of the division includes three full-time administrative staff, 40% of one full-time administrative staff and three part-time Customer Service Representatives



Records

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	417,971	467,674	452,234	489,954
Contractual	129	1,075	1,400	3,863
Commodities	-	1,900	1,900	4,400
Other Charges	507	3,800	1,510	4,652
<i>Total Operating Expenditures</i>	418,606	474,449	457,044	502,869
<i>Total Expenditures</i>	418,606	474,449	457,044	502,869
<i>Funding Sources</i>				
Corporate Fund	418,602	432,535	416,346	436,055
Commuter Parking Fund	4	41,914	40,698	66,814
<i>Total Funds Sources</i>	418,606	474,449	457,044	502,869
<i>Full Time Positions</i>				
Administrative Services Manager	0.20	0.20	0.20	0.40
Customer Service Coordinator	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Records Coordinator	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	3.20	3.20	3.20	3.40
<i>Part Time Positions</i>				
Customer Service Representative	1.80	1.80	1.80	1.80
<i>Total Part Time</i>	1.80	1.80	1.80	1.80
<i>Total Full Time Equivalent</i>	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 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	6,171,329	6,223,188	5,809,217	5,689,972
Contractual	10,019,083	11,143,381	10,853,317	13,276,672
Commodities	2,685,236	3,083,541	3,060,033	3,124,446
Other Charges	25,880	37,870	35,065	36,522
Capital Outlay	1,444,569	1,354,586	764,470	572,860
<i>Total Operating Expenditures</i>	20,346,098	21,842,566	20,522,102	22,700,472
<i>Other Expenditures</i>				
Interfund Charges	2,474,306	2,492,206	2,492,206	2,482,131
Transfer Out	905,656	1,060,804	1,060,804	881,334
<i>Total Other Expenditures</i>	3,379,962	3,553,010	3,553,010	3,363,465
<i>Total Expenditures</i>	23,726,060	25,395,576	24,075,112	26,063,937
<i>Funding Sources</i>				
Corporate Fund	8,755,991	9,030,641	8,772,796	8,908,008
Special Tax Allocation Fund	758,688	943,233	945,480	1,062,437
Glenview Water Fund	8,353,687	9,064,882	8,676,504	9,188,797
Glenview Sanitary Fund	838,074	711,592	662,724	710,952
Wholesale Water Fund	2,149,932	2,236,584	2,168,898	2,351,055
Commuter Parking Fund	399,840	766,726	672,310	683,071
Municipal Equipment Replacement Fund	1,341,013	1,631,415	1,555,781	1,572,254
Facility Repair and Replacement Fund	1,128,836	1,010,503	620,619	1,587,363
<i>Total Funds Sources</i>	23,726,060	25,395,576	24,075,112	26,063,937
<i>Personnel Budget by Division</i>				
<i>Full Time Positions</i>				
Administration	5.00	5.00	5.00	3.65
Streets and Forestry	20.60	15.96	15.08	15.08
Facilities	3.38	3.38	3.38	3.38
Water and Sewer	16.40	20.04	18.92	18.92
Fleet Services	3.00	3.00	3.00	3.00
<i>Total Full Time</i>	48.38	47.38	45.38	44.03
<i>Part Time Positions</i>				
Administration	0.50	0.50	0.50	0.50
Streets and Forestry	0.50	0.50	0.50	0.50
Facilities	0.25	0.25	0.25	0.25
Fleet Services	0.75	0.75	-	-
<i>Total Part Time</i>	2.00	2.00	1.25	1.25
<i>Total Full Time Equivalents</i>	50.38	49.38	46.63	45.28

Administration

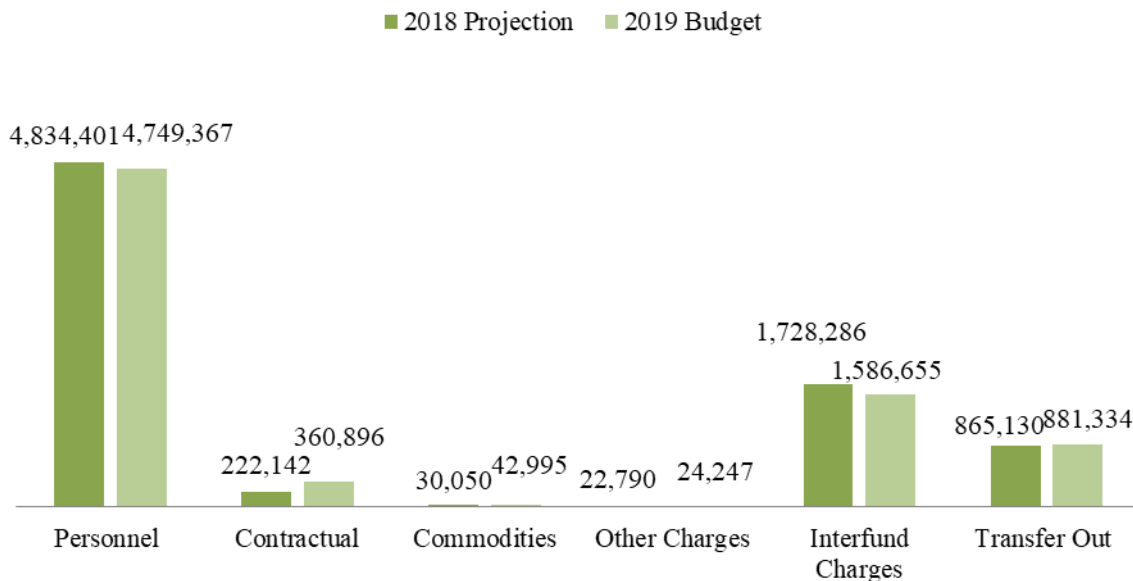
The Administration Division of Public Works is responsible for developing and implementing the departments training program, standard operating procedures, and safety committee. The division also supports the budget, procurement and financial reporting processes for the department.

2018 Accomplishments

- Managed 8 plowing operations, 18 salting operations and the hauling of 822 loads of snow in response to the 23 inches of snow that fell during the 2017/2018 snow season
- Continued to realize cost savings by participating in several Municipal Partnering Initiative contracts, including parkway tree trimming, sewer televising and roadway pavement marking
- Maintenance and Equipment Operators (MEOs) completed classroom training in back safety, bloodborne pathogens, electrical safety and Personal Protective Equipment (PPE)

Expenditure Analysis

- Cost of living increases resumed for MEOs in 2019 per bargaining unit agreement
- Contractual expenditures are increasing in 2019 from the 2018 projection due to an anticipated increase to contracts based on 3 percent or the Consumer Price Index (CPI)



Administration

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
Budgeted Expenditures	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	5,155,561	5,199,276	4,834,401	4,749,367
Contractual	233,691	286,111	222,142	360,896
Commodities	37,676	37,220	30,050	42,995
Other Charges	26,405	27,595	22,790	24,247
Total Operating Expenditures	5,453,333	5,550,202	5,109,383	5,177,505
<i>Other Expenditures</i>				
Interfund Charges	1,400,265	1,728,286	1,728,286	1,586,655
Transfer Out	905,656	865,130	865,130	881,334
Total Other Expenditures	2,305,921	2,593,416	2,593,416	2,467,989
Total Expenditures	7,759,253	8,143,618	7,702,799	7,645,494
<i>Funding Sources</i>				
Corporate Fund	3,676,809	3,537,485	3,392,248	3,276,800
Glenview Water Fund	2,494,248	3,011,670	2,818,068	2,818,886
Glenview Sanitary Fund	605,112	520,789	486,495	498,159
Wholesale Water Fund	983,084	1,073,674	1,005,988	1,051,649
Total Funds Sources	7,759,253	8,143,618	7,702,799	7,645,494
<u>Personnel Budget by Position</u>				
<i>Full Time Positions</i>				
Director	1.00	1.00	1.00	-
Deputy Director	1.00	1.00	1.00	-
Assistant to the Village Manager	-	-	1.00	1.25
Management Analyst II	-	-	1.00	1.00
Special Projects Manager	-	-	-	0.40
Assistant To The Director	2.00	2.00	-	-
Administrative Coordinator	1.00	1.00	1.00	1.00
Total Full Time	5.00	5.00	5.00	3.65
<i>Part Time Positions</i>				
Part Time Customer Service Representative	0.50	0.50	0.50	0.50
Total Part Time	0.50	0.50	0.50	0.50
Total Full Time Equivalents	5.50	5.50	5.50	4.15

Facilities Management

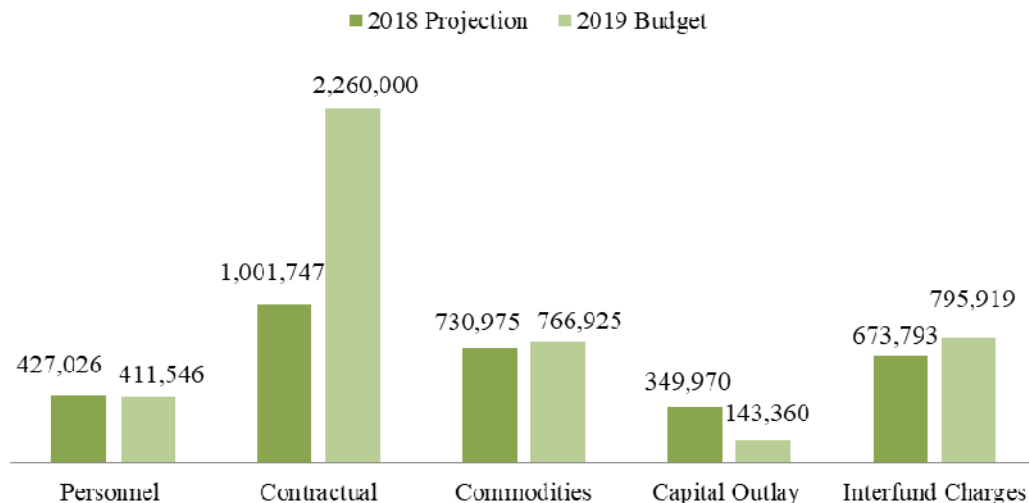
The Village currently owns and maintains 31 facilities including 300,000 square feet of buildings and 640,000 square feet of parking decks. Beyond annual operating maintenance, these 31 facilities require capital maintenance and improvements to ensure they meet and exceed their useful life and provide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

2018 Accomplishments

- Upgraded the mechanics' shop with LED lighting as part of the ComEd Energy Efficiency Program
- Removed and installed all of the benches, garbage cans, and bike racks at the North Glen Metra train station
- Improved the downtown Metra station by remodeling the bathrooms, refinishing the benches and installing new bike racks

Expenditure Analysis

- Contractual expenditures are increasing in 2019 from the 2018 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 2019 budget includes the replacement of exterior doors and emergency repairs and replacements for all three locations



Facilities Management

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
Budgeted Expenditures	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	475,345	466,755	427,026	411,546
Contractual	658,715	785,746	1,001,747	2,260,000
Commodities	613,212	755,975	730,975	766,925
Other Charges	983	3,450	5,450	5,450
Capital Outlay	1,129,808	940,086	349,970	143,360
Total Operating Expenditures	2,878,063	2,952,012	2,515,168	3,587,281
<i>Other Expenditures</i>				
Interfund Charges	1,022,751	673,793	673,793	795,919
Total Other Expenditures	1,022,751	673,793	673,793	795,919
Total Expenditures	3,900,814	3,625,805	3,188,961	4,383,200
Funding Sources				
Corporate Fund	1,286,240	1,313,166	1,308,710	1,406,047
Special Tax Allocation Fund	56,391	110,151	110,151	106,651
Glenview Water Fund	954,018	816,310	798,698	786,828
Glenview Sanitary Fund	185,007	90,712	77,938	105,343
Wholesale Water Fund	31,786	20,101	20,101	20,359
Commuter Parking Fund	258,536	264,862	252,744	370,609
Facility Repair and Replacement Fund	1,128,836	1,010,503	620,619	1,587,363
Total Funds Sources	3,900,814	3,625,805	3,188,961	4,383,200
Personnel Budget by Position				
<i>Full Time Positions</i>				
Facilities Technician	1.00	1.00	1.00	1.00
Facilities Manager	1.00	1.00	1.00	1.00
Lead Facilities Technician	1.00	1.00	1.00	1.00
Customer Service Representative I	0.38	0.38	0.38	0.38
Total Full Time	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
Total Part Time	0.25	0.25	0.25	0.25
Total Full Time Equivalents	3.63	3.63	3.63	3.63

Streets and Forestry

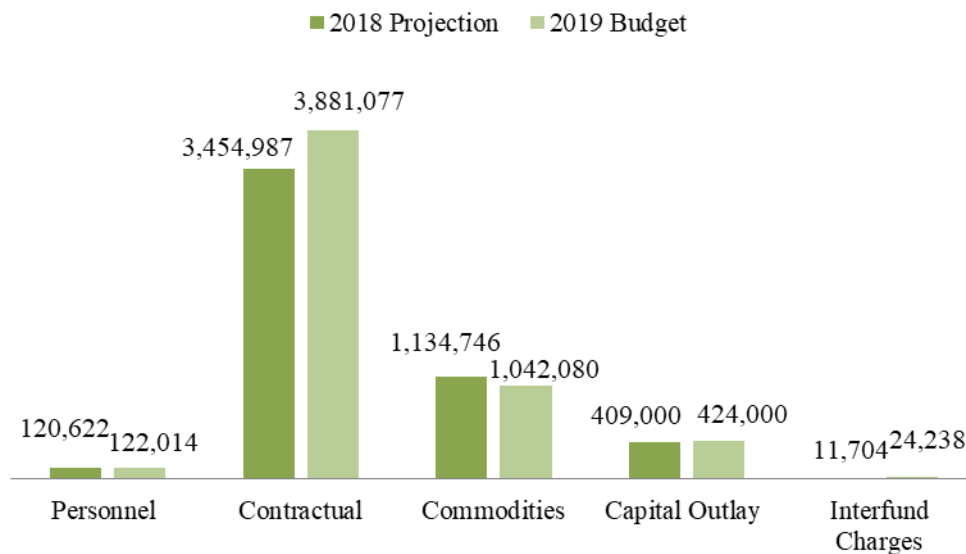
The Streets and Forestry Division is responsible for pothole patching, street sign maintenance, street sweeping, snow plowing, street lighting maintenance, sidewalk repair and maintenance, parkway tree removals and plantings, Emerald Ash Borer (EAB) management, and brush pick up. The division responds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

2018 Accomplishments

- Removed 828 hazardous or diseased parkway trees, including 80 trees infested with EAB as a part of the EAB management plan; 1,144 parkway trees were planted.
- Completed roadway signage standardization throughout the Village.
- Obtained two grants: 1) the ComEd Green Region grant to create butterfly gardens to support monarch butterflies and 2) the National Wildlife Federation grant to sow supplemental milkweed seed in natural areas to support monarch butterflies.
- Hosted six volunteer work days and/or educational events focused on litter cleanup, brush removal and native plant installations including a world environment event.

Expenditure Analysis

- Commodity expenditures decreased in 2019 from the 2018 Projections due to more favorable prices
- Capital outlay expenditures include funding for parkway tree trimming and planting



*Streets and Forestry Division**

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

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017		Projected	2019
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	125,048	116,355	120,622	122,014
Contractual	3,120,552	3,752,319	3,454,987	3,881,077
Commodities	1,062,011	1,029,884	1,134,746	1,042,080
Capital Outlay	313,973	409,000	409,000	424,000
Total Operating Expenditures	4,621,585	5,307,558	5,119,355	5,469,171
<i>Other Expenditures</i>				
Interfund Charges	14,957	11,704	11,704	24,238
Transfer Out	-	195,674	195,674	-
Total Other Expenditures	14,957	207,378	207,378	24,238
Total Expenditures	4,636,542	5,514,936	5,326,733	5,493,409
<i>Funding Sources</i>				
Corporate Fund	3,792,941	4,179,990	4,071,838	4,225,161
Special Tax Allocation Fund	702,297	833,082	835,329	955,786
Commuter Parking Fund	141,304	501,864	419,566	312,462
Total Funds Sources	4,636,542	5,514,936	5,326,733	5,493,409
<u>Personnel Budget by Position</u>				
<i>Full Time Positions</i>				
Superintendent	1.12	0.88	0.88	0.88
Natural Resource Manager	1.00	1.00	1.00	1.00
Supervisor	1.68	1.32	1.32	1.32
Field Inspector	1.12	0.88	0.88	0.88
Maintenance Equipment Operator	15.68	11.88	11.00	11.00
Total Full Time	20.60	15.96	15.08	15.08
<i>Part Time Positions</i>				
Natural Resource Seasonals	0.50	0.50	0.50	0.50
Total Part Time	0.50	0.50	0.50	0.50
Total Full Time Equivalents	21.10	16.46	15.58	15.58

* 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 2018		Fiscal Year
	2017	Budget	Projected	2019
Budgeted Expenditures	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Contractual	517,300	795,416	628,834	733,138
Commodities	817,770	723,834	707,171	728,300
Total Operating Expenditures	1,335,071	1,519,250	1,336,005	1,461,438
<i>Other Expenditures</i>				
Interfund Charges	9,072	6,203	6,203	19,948
Transfer Out	-	195,674	195,674	-
Total Other Expenditures	9,072	201,877	201,877	19,948
Total Expenditures	1,344,143	1,721,127	1,537,882	1,481,386
Funding Sources				
Corporate Fund	1,303,232	1,371,189	1,270,242	1,338,375
Commuter Parking Fund	40,910	349,938	267,640	143,011
Total Funds Sources	1,344,143	1,721,127	1,537,882	1,481,386

Forestry and Grounds

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
Budgeted Expenditures	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Contractual	753,780	734,665	732,665	766,216
Commodities	18,257	21,000	23,080	26,880
Capital Outlay	313,973	409,000	409,000	424,000
Total Operating Expenditures	1,086,010	1,164,665	1,164,745	1,217,096
Total Expenditures	1,086,010	1,164,665	1,164,745	1,217,096
Funding Sources				
Corporate Fund	1,055,956	1,133,614	1,133,694	1,185,166
Commuter Parking Fund	30,054	31,051	31,051	31,930
Total Funds Sources	1,086,010	1,164,665	1,164,745	1,217,096

Refuse and Recycling

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Contractual	508,524	534,760	534,760	534,760
Commodities	33,535	34,500	54,500	64,500
<i>Total Operating Expenditures</i>	542,059	569,260	589,260	599,260
<i>Total Expenditures</i>	542,059	569,260	589,260	599,260
 <i>Funding Sources</i>				
Corporate Fund	542,059	569,260	589,260	599,260
<i>Total Funds Sources</i>	542,059	569,260	589,260	599,260

The Glen Maintenance

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	125,048	116,355	120,622	122,014
Contractual	272,929	301,593	299,573	431,482
Commodities	20,101	38,500	38,500	38,500
<i>Total Operating Expenditures</i>	418,079	456,448	458,695	591,996
 <i>Other Expenditures</i>				
Interfund Charges	5,885	5,501	5,501	4,290
<i>Total Other Expenditures</i>	5,885	5,501	5,501	4,290
<i>Total Expenditures</i>	423,964	461,949	464,196	596,286
 <i>Funding Sources</i>				
Special Tax Allocation Fund	423,964	461,949	464,196	596,286
<i>Total Funds Sources</i>	423,964	461,949	464,196	596,286

Snow and Ice Maintenance

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Contractual	1,068,019	1,385,885	1,259,155	1,415,481
Commodities	172,349	212,050	311,495	183,900
<i>Total Operating Expenditures</i>	1,240,368	1,597,935	1,570,650	1,599,381
<i>Total Expenditures</i>	1,240,368	1,597,935	1,570,650	1,599,381
<i>Funding Sources</i>				
Corporate Fund	891,695	1,105,927	1,078,642	1,102,360
Special Tax Allocation Fund	278,333	371,133	371,133	359,500
Commuter Parking Fund	70,339	120,875	120,875	137,521
<i>Total Funds Sources</i>	1,240,368	1,597,935	1,570,650	1,599,381

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Water and Sewer

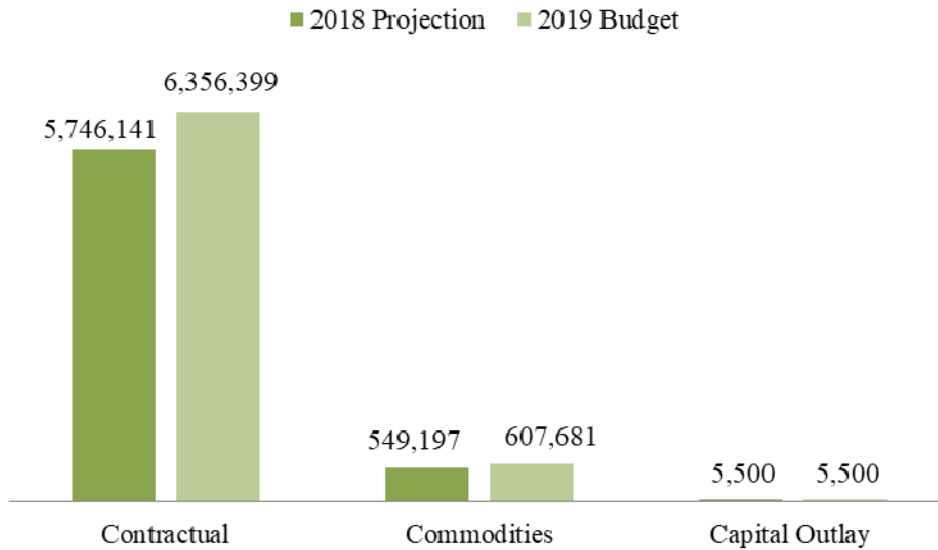
The Water and Sewer Division of the Public Works Department maintains and manages the Village's water supply and maintains water and sewer infrastructure. This includes repair of water main breaks, hydrant flushing, meter installations and replacements, pump house management, and sewer cleaning.

2018 Accomplishments

- Managed the repair of 142 water main breaks
- Processed 2,619 water meter service calls, including meter tests, final reads, repairs and replacements as well as new installations
- Cleaned 231,493 feet of sanitary sewer and 27,213 feet of storm sewer

Expenditure Analysis

- Commodity expenses for 2019 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 2018		Fiscal Year
	2017		Projected	2019
	Actual	Budget	Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	5,589,383	5,890,905	5,746,141	6,356,399
Commodities	500,337	583,397	549,197	607,681
Other Charges	(1,968)	-	-	-
Capital Outlay	685	5,500	5,500	5,500
<i>Total Operating Expenditures</i>	6,088,437	6,479,802	6,300,838	6,969,580
<i>Total Expenditures</i>	6,088,437	6,479,802	6,300,838	6,969,580
<i>Funding Sources</i>				
Glenview Water Fund	4,905,421	5,236,902	5,059,738	5,583,083
Glenview Sanitary Fund	47,955	100,091	98,291	107,450
Wholesale Water Fund	1,135,061	1,142,809	1,142,809	1,279,047
<i>Total Funds Sources</i>	6,088,437	6,479,802	6,300,838	6,969,580
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Superintendent	0.88	1.12	1.12	1.12
Supervisor	1.32	1.68	1.68	1.68
Water Utilities Manager	1.00	1.00	1.00	1.00
Field Inspector	0.88	1.12	1.12	1.12
Maintenance Equipment Operator	12.32	15.12	14.00	14.00
<i>Total Full Time</i>	16.40	20.04	18.92	18.92
<i>Part Time Positions</i>				
NA	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalent</i>	16.40	20.04	18.92	18.92

* 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 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Contractual	37,238	60,996	60,496	100,420
Commodities	45,878	64,100	64,100	58,925
<i>Total Operating Expenditures</i>	83,116	125,096	124,596	159,345
<i>Total Expenditures</i>	83,116	125,096	124,596	159,345
<i>Funding Sources</i>				
Glenview Water Fund	81,474	119,846	119,346	154,595
Wholesale Water Fund	1,642	5,250	5,250	4,750
<i>Total Funds Sources</i>	83,116	125,096	124,596	159,345

Water Distribution

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Contractual	261,927	405,240	405,240	428,727
Commodities	405,152	437,186	404,786	450,970
Other Charges	62,816	62,816.00	62,816.00	-
Capital Outlay	685	5,500	5,500	5,500
<i>Total Operating Expenditures</i>	730,580	910,742	878,342	885,197
<i>Total Expenditures</i>	730,580	910,742	878,342	885,197
<i>Funding Sources</i>				
Glenview Water Fund	667,764	847,926	815,526	885,197
Wholesale Water Fund	62,816	62,816	62,816	-
<i>Total Funds Sources</i>	730,580	910,742	878,342	885,197

Supply and Metering

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Contractual	5,259,524	5,352,389	5,208,125	5,763,288
Commodities	30,078	54,300	54,300	54,300
<i>Total Operating Expenditures</i>	5,289,602	5,406,689	5,262,425	5,817,588
Total Expenditures	5,289,602	5,406,689	5,262,425	5,817,588
<i>Funding Sources</i>				
Glenview Water Fund	4,156,182	4,269,130	4,124,866	4,543,291
Wholesale Water Fund	1,133,419	1,137,559	1,137,559	1,274,297
Total Funds Sources	5,289,602	5,406,689	5,262,425	5,817,588

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

Sanitary Sewer System

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Contractual	30,694	72,280	72,280	63,964
Commodities	19,228	27,811	26,011	43,486
Other Charges	(1,968)	-	-	-
<i>Total Operating Expenditures</i>	47,955	100,091	98,291	107,450
Total Expenditures	47,955	100,091	98,291	107,450
<i>Funding Sources</i>				
Glenview Sanitary Fund	47,955	100,091	98,291	107,450
Total Funds Sources	47,955	100,091	98,291	107,450

Fleet Services

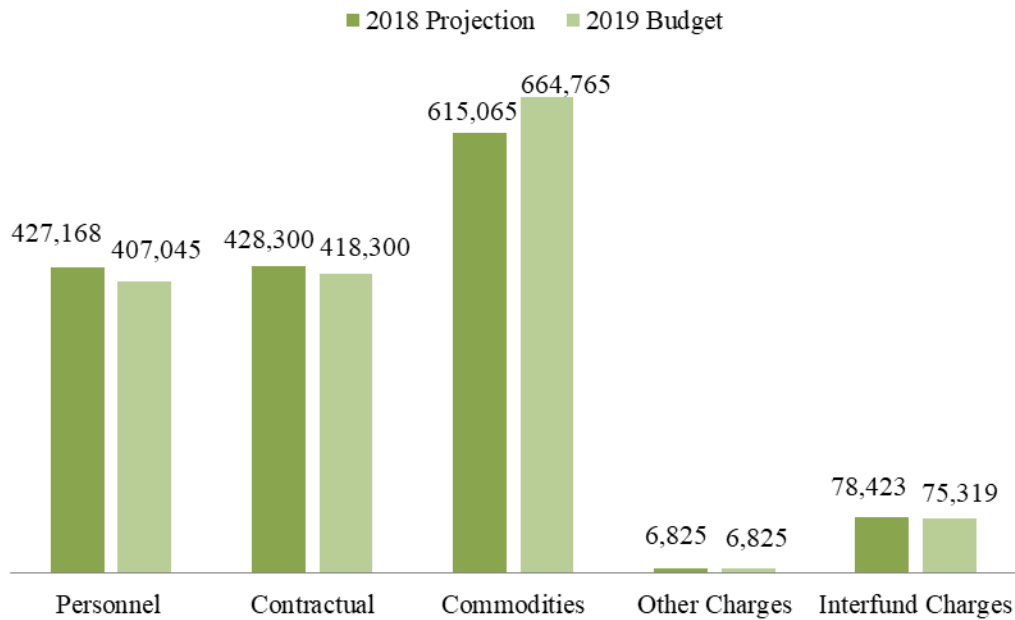
The Fleet Services Division of the Public Works Department is responsible for all preventative maintenance and repair activities for the Village's vehicles and equipment. Proper preventative maintenance is necessary to ensure that all vehicles and equipment meet their full useful life expectancy.

2018 Accomplishments

- Prepared 9 vehicles and a variety of equipment for sale via online auctions
- 1,876 vehicle/equipment repair orders completed on 209 vehicles and pieces of equipment belonging to the Village and its external customers

Expenditure Analysis

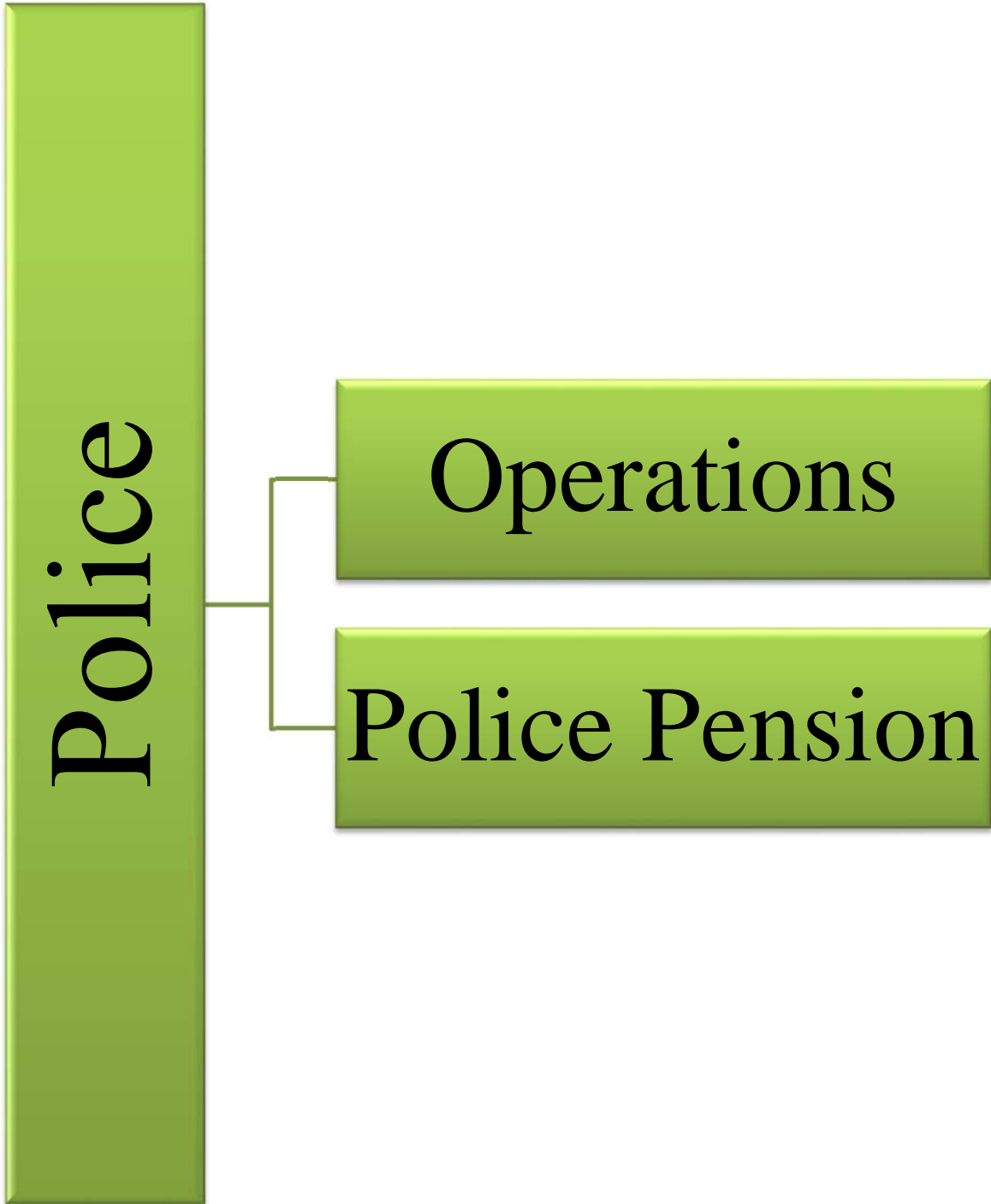
- There are no significant changes between the 2018 Projections and the 2019 Budget
- Mild increase to the 2019 commodities budget versus the 2018 projection due to a projected fuel cost increase



Fleet Services Division

Fleet Services

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017 Actual	Budget	Projected Actual	2019 Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	415,375	440,802	427,168	407,045
Contractual	416,742	428,300	428,300	418,300
Commodities	472,000	677,065	615,065	664,765
Other Charges	460	6,825	6,825	6,825
Capital Outlay	103	-	-	-
<i>Total Operating Expenditures</i>	1,304,680	1,552,992	1,477,358	1,496,935
<i>Other Expenditures</i>				
Interfund Charges	36,333	78,423	78,423	75,319
<i>Total Other Expenditures</i>	36,333	78,423	78,423	75,319
<i>Total Expenditures</i>	1,341,013	1,631,415	1,555,781	1,572,254
<i>Funding Sources</i>				
Municipal Equipment Replacement Fund	1,341,013	1,631,415	1,555,781	1,572,254
<i>Total Funds Sources</i>	1,341,013	1,631,415	1,555,781	1,572,254
<u><i>Personnel Budget by Position</i></u>				
<i>Full Time Positions</i>				
Supervisor	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00
<i>Total Full Time</i>	3.00	3.00	3.00	3.00
<i>Part Time Positions</i>				
Fleet Assistant	0.75	0.75	-	-
<i>Total Part Time</i>	0.75	0.75	-	-
<i>Total Full Time Equivalent</i>	3.75	3.75	3.00	3.00



Police Department Summary

Police Operations, Special, and Pension

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017 Actual	Budget	Projected Actual	2019 Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	13,844,017	14,323,273	14,893,919	15,657,448
Contractual	778,862	808,413	816,047	851,006
Commodities	115,972	138,324	132,184	127,190
Other Charges	2,574,395	2,542,145	2,536,645	2,554,005
Capital Outlay	-	10,000	6,500	12,700
<i>Total Operating Expenditures</i>	17,313,246	17,822,155	18,385,295	19,202,349
<i>Other Expenditures</i>				
Interfund Charges	317,664	370,745	370,745	354,680
<i>Total Other Expenditures</i>	317,664	370,745	370,745	354,680
<i>Total Expenditures</i>	17,630,911	18,192,900	18,756,040	19,557,029
<i>Funding Sources</i>				
Corporate Fund	13,318,429	13,725,516	13,350,653	13,972,575
Police Special Fund	-	10,000	6,500	12,700
Commuter Parking Fund	-	18,399	18,468	16,739
Police Pension Fund	4,312,481	4,438,985	5,380,419	5,555,015
<i>Total Funds Sources</i>	17,630,911	18,192,900	18,756,040	19,557,029
<i>Personnel Budget by Division</i>				
<i>Full Time Positions</i>				
Police Services	75.00	75.00	75.00	75.00
<i>Total Full Time</i>	75.00	75.00	75.00	75.00
Police Services	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalents</i>	75.00	75.00	75.00	75.00

Police Operations

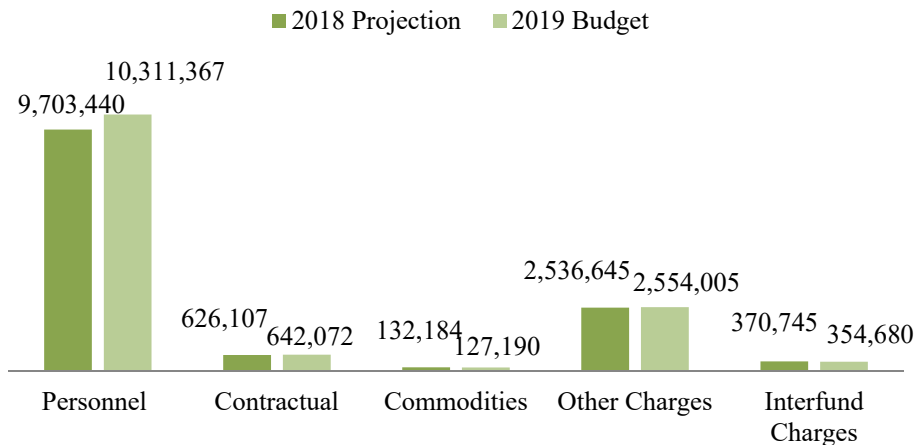
The Glenview Police Department provides quality law enforcement services to residents and businesses and provides them with a safe and secure environment that fosters a sense of security. The Police Department services include crime investigations, juvenile crime investigations, patrol operations, traffic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

2018 Accomplishments

- Class 12 of the annual Citizen's Police Academy was completed
- National Missing Children's Day Event was a success with over 500 residents in attendance
- Received \$16,111 in IDOT Grant monies for holiday safety and DUI enforcements
- Approximately 983 pounds of unwanted prescription drugs were collected through the permanent Drug Take Back box located in the police lobby as well as DEA sponsored Drug Take Back events
- Police have stayed active in the community through numerous Community Relations events such as; Coffee with a Cop, High-Five Friday and Car Seat Saturday, which is a yearly event sponsored by IDOT; social media platforms continue to keep citizens informed and engaged at all times
- Hosting training at the police department and consolidating printing efforts saved the department over \$2,500

Expenditure Analysis

- Personnel expenditures include estimated salary increases for all eligible non-union employees as well as those increases that are mandated by current union contracts; the 2019 budget also assumes a fully staffed department throughout the year, as opposed to the 2018 projection which included vacancies throughout the year



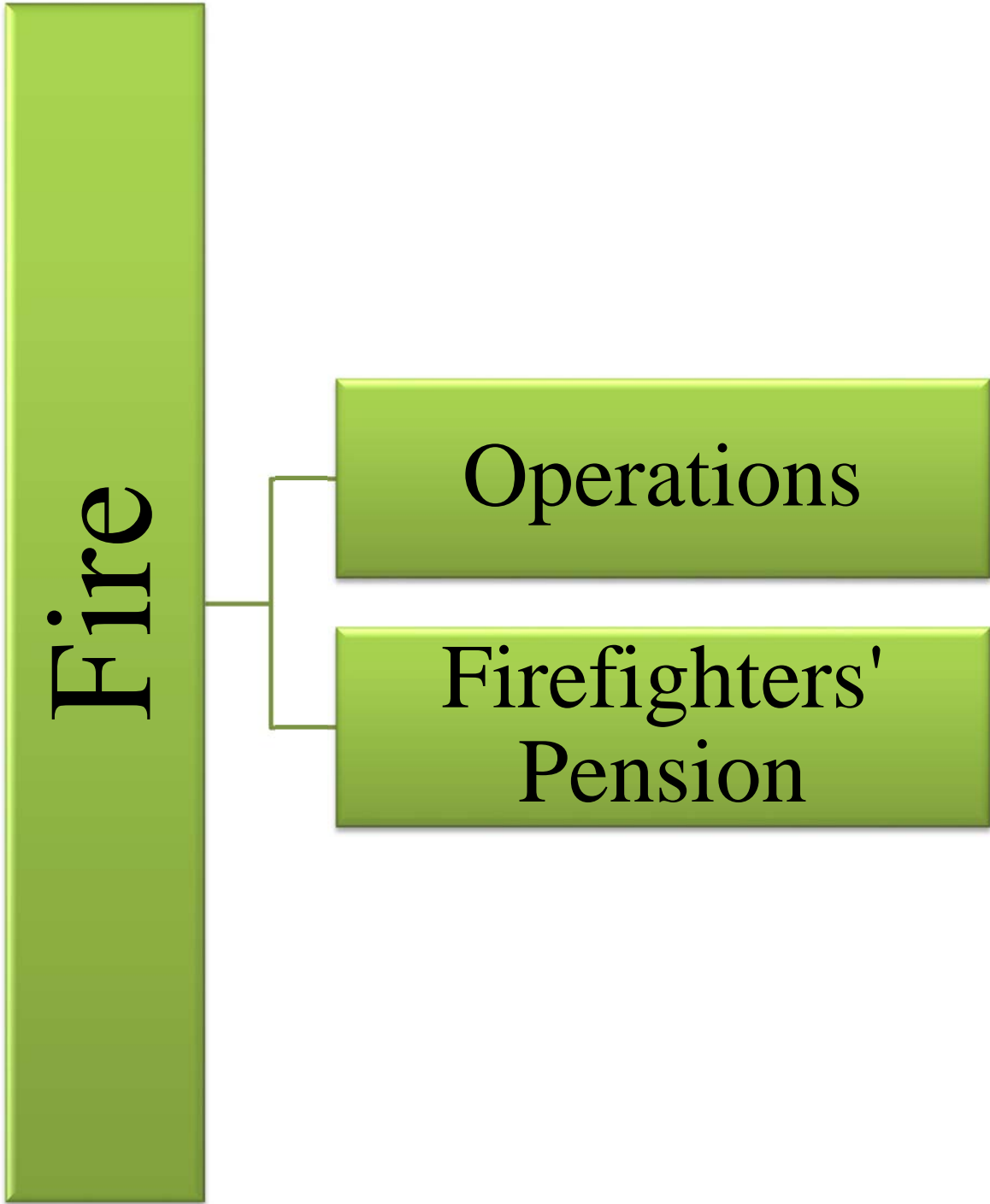
Police Operating

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
Budgeted Expenditures	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	9,665,668	10,043,117	9,703,440	10,311,367
Contractual	644,730	649,584	626,107	642,072
Commodities	115,972	138,324	132,184	127,190
Other Charges	2,574,395	2,542,145	2,536,645	2,554,005
Capital Outlay	-	10,000	6,500	12,700
Total Operating Expenditures	13,000,765	13,383,170	13,004,876	13,647,334
<i>Other Expenditures</i>				
Interfund Charges	317,664	370,745	370,745	354,680
Total Other Expenditures	317,664	370,745	370,745	354,680
Total Expenditures	13,318,429	13,753,915	13,375,621	14,002,014
<i>Funding Sources</i>				
Corporate Fund	13,318,429	13,725,516	13,350,653	13,972,575
Police Special Fund	-	10,000	6,500	12,700
Commuter Parking Fund	-	18,399	18,468	16,739
Total Funding Sources	13,318,429	13,753,915	13,375,621	14,002,014
<u>Personnel Budget by Position</u>				
<i>Full Time Positions</i>				
Chief of Police	1.00	1.00	1.00	1.00
Deputy Chief of Police	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Commander	4.00	4.00	4.00	4.00
Sergeant	12.00	12.00	12.00	12.00
Police Officer	52.00	52.00	52.00	52.00
Property/Evidence Officer	1.00	1.00	1.00	1.00
Public Service Officer	1.00	2.00	2.00	2.00
Animal Control Officer	1.00	-	-	-
Social Worker	1.00	1.00	1.00	1.00
Total Full Time	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

Police Pension

	Fiscal Year 2017 Actual	Fiscal Year 2018		Fiscal Year 2019 Budget
		Budget	Projected Actual	
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	4,178,349	4,280,156	5,190,479	5,346,081
Contractual	134,132	158,829	189,940	208,934
<i>Total Operating Expenditures</i>	4,312,481	4,438,985	5,380,419	5,555,015
<i>Total Expenditures</i>	4,312,481	4,438,985	5,380,419	5,555,015
 <i>Funding Sources</i>				
Police Pension Fund	4,312,481	4,438,985	5,380,419	5,555,015
<i>Total Funds Sources</i>	4,312,481	4,438,985	5,380,419	5,555,015

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Fire Department Summary

Fire Operations, Foreign Fire, and Pension

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	16,429,246	16,957,225	17,711,309	18,182,070
Contractual	487,359	619,735	626,761	627,028
Commodities	317,610	336,786	330,984	355,921
Other Charges	3,866,526	4,054,245	4,048,185	4,075,522
Total Operating Expenditures	21,100,742	21,967,991	22,717,239	23,240,541
<i>Other Expenditures</i>				
Interfund Charges	1,297,521	1,144,600	1,144,600	1,172,137
Total Other Expenditures	1,297,521	1,144,600	1,144,600	1,172,137
Total Expenditures	22,398,263	23,112,591	23,861,839	24,412,678
<i>Funding Sources</i>				
Corporate Fund	16,140,445	16,610,286	16,633,462	16,920,350
Foreign Fire Fund	119,561	110,000	109,770	110,000
Firefighters' Pension Fund	6,138,256	6,392,305	7,118,607	7,382,328
Total Funds Sources	22,398,263	23,112,591	23,861,839	24,412,678
<u>Personnel Budget by Division</u>				
<i>Full Time Positions</i>				
Fire Services	81.00	81.00	81.00	81.00
Total Full Time	81.00	81.00	81.00	81.00
<i>Part Time Positions</i>				
Fire Services	-	-	-	-
Total Part Time	-	-	-	-
Total Full Time Equivalents	81.00	81.00	81.00	81.00

Fire Operations

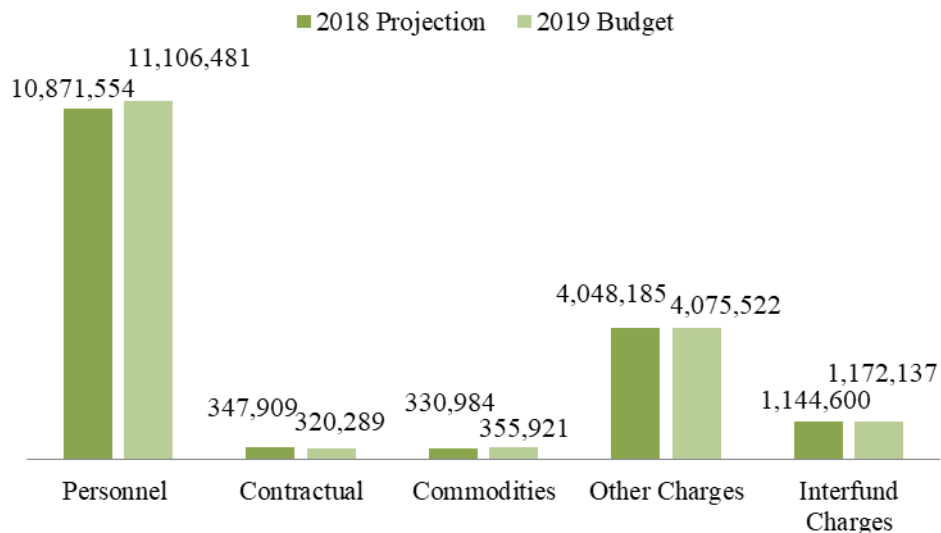
The Glenview Fire Department provides high quality fire suppression and emergency medical services to residents and businesses residing in the Village of Glenview, Village of Golf, and unincorporated areas of Cook County located within the Glenbrook Fire Protection District. Fire Department services 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 in 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.

2018 Accomplishments

- Submitted all documentation required for the Insurance Services Office (ISO) review
Public classification was lowered from a Class 3 to a Class 2
- Completed promotional process for the position of Captain
- Initiated a Lieutenant’s promotional process and new hire entrance exam
- Initiated the design phase for the fire station 8 replacement project
- Initiated a contract extension with the Village of Golf
- Implemented data analysis processes for the Glenbrook Fire District

Expenditure Analysis

- The 2018 personnel expenditures include costs related to 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 2018 projected pension contribution is \$4,011,045 and the 2019 budget is \$4,027,492, an increase of \$16,447, or 0.4% which is the actuarially recommended contribution for the year



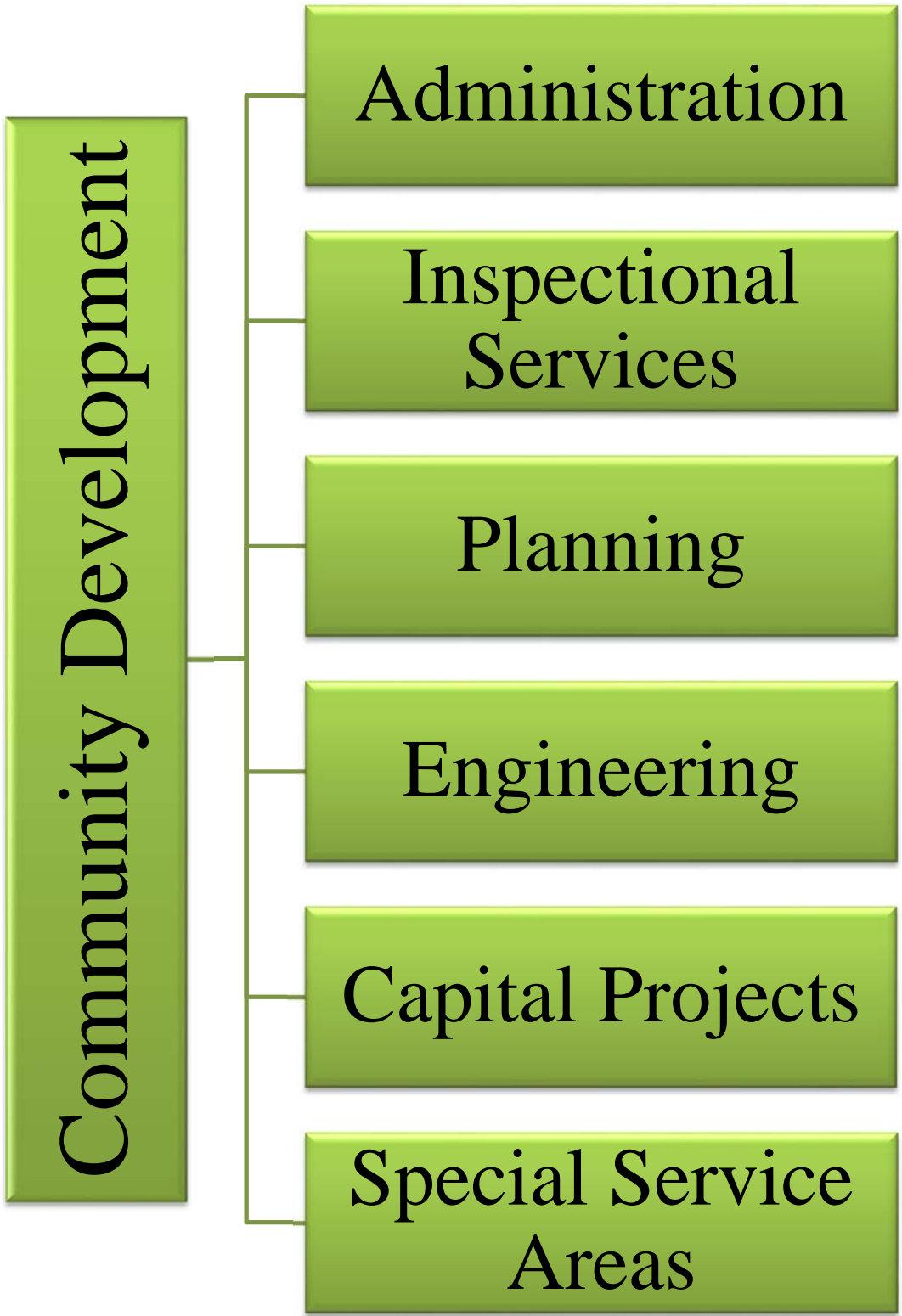
Fire Operations

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	10,507,746	10,815,318	10,871,554	11,106,481
Contractual	270,603	369,337	347,909	320,289
Commodities	317,610	336,786	330,984	355,921
Other Charges	3,866,526	4,054,245	4,048,185	4,075,522
<i>Total Operating Expenditures</i>	14,962,485	15,575,686	15,598,632	15,858,213
<i>Other Expenditures</i>				
Interfund Charges	1,297,521	1,144,600	1,144,600	1,172,137
<i>Total Other Expenditures</i>	1,297,521	1,144,600	1,144,600	1,172,137
<i>Total Expenditures</i>	16,260,006	16,720,286	16,743,232	17,030,350
<i>Funding Sources</i>				
Corporate Fund	16,140,445	16,610,286	16,633,462	16,920,350
Foreign Fire Fund	119,561	110,000	109,770	110,000
<i>Total Funds Sources</i>	16,260,006	16,720,286	16,743,232	17,030,350
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Fire Chief	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Fire Battalion Chief	3.00	3.00	3.00	3.00
Fire Captain	3.00	3.00	3.00	3.00
Fire Lieutenant	12.00	12.00	12.00	12.00
Firefighter/Paramedic	56.00	56.00	58.00	58.00
Firefighter	4.00	4.00	2.00	2.00
<i>Total Full Time</i>	81.00	81.00	81.00	81.00
<i>Part Time Positions</i>				
NA	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalents</i>	81.00	81.00	81.00	81.00

Fire Pension

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017 Actual	Revised Budget	Projected Actual	2019 Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	5,921,500	6,141,907	6,839,755	7,075,589
Contractual	216,756	250,398	278,852	306,739
Commodities	-	-	-	-
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Operating Expenditures</i>	6,138,256	6,392,305	7,118,607	7,382,328
<i>Total Expenditures</i>	6,138,256	6,392,305	7,118,607	7,382,328
<i>Funding Sources</i>				
Firefighters' Pension Fund	6,138,256	6,392,305	7,118,607	7,382,328
<i>Total Funds Sources</i>	6,138,256	6,392,305	7,118,607	7,382,328

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Community Development Department

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

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
Budgeted Expenditures	Actual		Actual	Budget
Operating Expenditures				
Personnel	2,417,658	2,326,033	2,185,331	2,186,139
Contractual	1,363,973	1,905,774	1,512,894	1,395,264
Commodities	7,982	8,050	6,650	9,220
Other Charges	541,106	984,414	978,786	1,068,998
Capital Outlay	-	-	14,000	-
Total Operating Expenditures	4,330,718	5,224,271	4,697,661	4,659,621
Other Expenditures				
Interfund Charges	58,315	54,708	54,708	55,899
Capital Projects	15,932,268	16,943,881	14,696,362	22,448,381
Depreciation	1,898,273	1,847,440	1,922,816	-
Transfer Out	107,344	125,644	472,573	112,515
Total Other Expenditures	17,996,200	18,971,673	17,146,459	22,616,795
Total Expenditures	22,326,918	24,195,944	21,844,120	27,276,416
Funding Sources				
Corporate Fund	3,507,508	3,870,698	3,478,565	3,269,167
Special Tax Allocation Fund	112,083	214,178	134,663	162,286
Glenview Water Fund	4,237,629	6,329,636	6,150,061	5,634,341
Glenview Sanitary Fund	1,469,476	2,044,751	2,264,363	1,752,221
Wholesale Water Fund	62,816	62,816	62,816	-
Commuter Parking Fund	81,907	257,835	258,257	-
Special Service Area Bond Fund	372,053	342,985	689,914	343,286
Capital Projects Fund	10,428,040	5,181,732	4,466,877	13,958,856
Glen Capital Projects	330,894	3,776,113	2,257,087	97,309
Village Permanent Fund	-	-	-	-
Motor Fuel Tax Fund	1,724,514	2,115,200	2,081,517	2,058,950
Total Funds Sources	22,326,918	24,195,944	21,844,120	27,276,416
Personnel Budget by Division				
Full Time Positions				
Administration	1.00	1.33	1.33	2.00
Inspectional Services	5.00	5.00	5.00	6.00
Planning	4.00	3.67	3.67	3.30
Engineering	3.00	3.00	3.00	4.00
Capital Improvements	3.00	3.00	2.00	-
Total Full Time	16.00	16.00	15.00	15.30
Part Time Positions				
Inspectional Services	1.80	1.80	2.69	2.69
Total Part Time	1.80	1.80	2.69	2.69
Total Full Time Equivalents	17.80	17.80	17.69	17.99

Administration

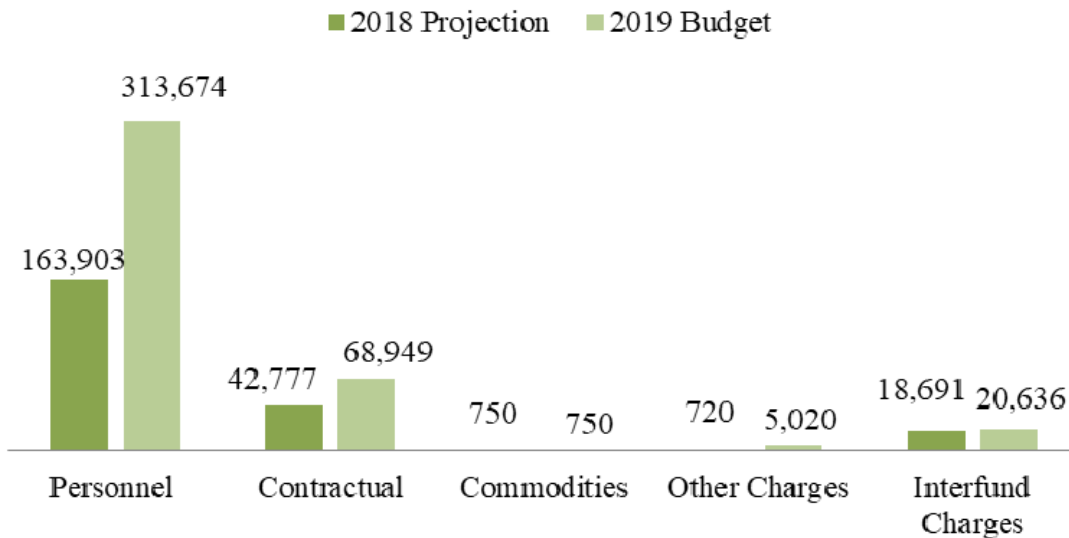
The Administration division of the Community Development Department supports the day-to-day operations. This division includes the Director and Management Analyst.

2018 Accomplishments

- Hiring of a new Management Analyst
- Successful oversight of Community Development activities which includes implementation of the Development Center, numerous special projects and development approvals, and creation of FY 2019 CIP

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 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	252,220	153,772	163,903	313,674
Contractual	33,687	505,053	42,777	68,949
Commodities	1,808	2,450	750	750
Other Charges	2,199	1,000	720	5,020
Capital Outlay	-	-	14,000	-
<i>Total Operating Expenditures</i>	289,914	662,275	222,150	388,393
<i>Other Expenditures</i>				
Interfund Charges	21,814	18,691	18,691	20,636
<i>Total Other Expenditures</i>	21,814	18,691	18,691	20,636
<i>Total Expenditures</i>	311,728	680,966	240,841	409,029
<i>Funding Sources</i>				
Corporate Fund	218,981	516,939	131,734	237,563
Special Tax Allocation Fund	63,150	164,027	109,107	124,898
Glenview Water Fund	20,180	-	-	31,751
Glenview Sanitary Fund	9,417	-	-	14,817
<i>Total Funds Sources</i>	311,728	680,966	240,841	409,029
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Director	-	0.33	0.33	1.00
Management Analyst I	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	1.00	1.33	1.33	2.00
<i>Part Time Positions</i>				
NA	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalent</i>	1.00	1.33	1.33	2.00

Inspectional Services

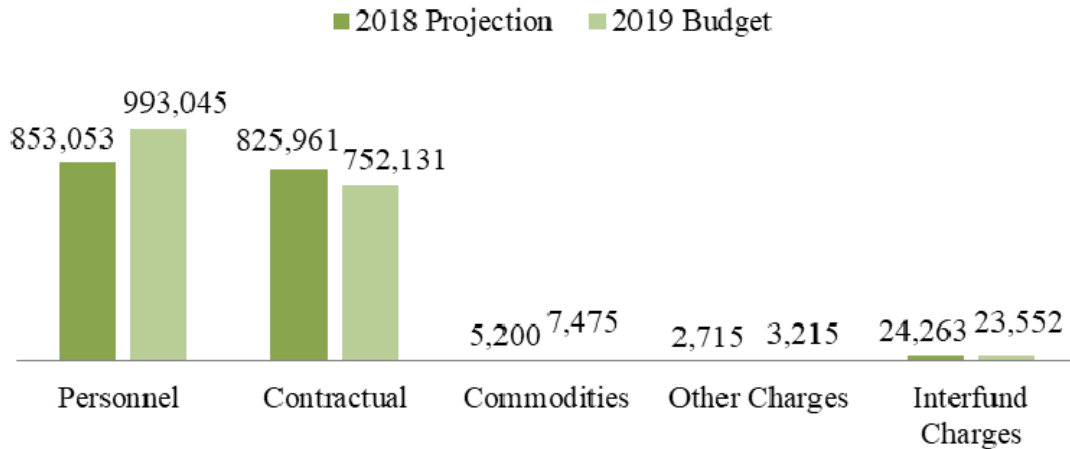
The Inspectional Services Division of the Community Development Department enforces Glenview’s building, health, fire, property maintenance and zoning codes. It reviews, approves, inspects, and issues permits for all construction throughout the Village. Inspectional Services staff also follows up on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

2018 Accomplishments

- The Development Center was established to enhance Community Development’s customer service experience and increase the effectiveness of the building permit process; customer service inquiries are now centralized, staffing modifications created flexibility to seamlessly address peak demands, and the issuance of same-day permits has increased significantly (over 80% during a three month period in 2018 over the same period in 2017)
- Inspectional Services issued over 3,400 permits and performed over 11,800 inspections in 2018

Expenditure Analysis

- Personnel expenditures increased in part due to a new position of Development Center Manager which was filled by a current Village employee
- 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
- 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 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	831,198	846,088	853,053	993,045
Contractual	852,411	874,833	825,961	752,131
Commodities	5,206	4,400	5,200	7,475
Other Charges	4,111	5,515	2,715	3,215
<i>Total Operating Expenditures</i>	1,692,927	1,730,836	1,686,929	1,755,866
<i>Other Expenditures</i>				
Interfund Charges	29,742	24,263	24,263	23,552
<i>Total Other Expenditures</i>	29,742	24,263	24,263	23,552
<i>Total Expenditures</i>	1,722,669	1,755,099	1,711,192	1,779,418
<i>Funding Sources</i>				
Corporate Fund	1,722,669	1,755,099	1,711,192	1,766,403
Glenview Water Fund	-	-	-	13,015
<i>Total Funds Sources</i>	1,722,669	1,755,099	1,711,192	1,779,418
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Inspector	1.00	1.00	1.00	1.00
Sanitarian	2.00	2.00	2.00	2.00
Plan Review Manager	1.00	1.00	1.00	1.00
Development Center Manager	-	-	-	1.00
Inspectional Services Manager	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	5.00	5.00	5.00	6.00
<i>Part Time Positions</i>				
Customer Service Representative	-	-	1.44	1.44
Inspector	1.80	1.80	1.25	1.25
<i>Total Part Time</i>	1.80	1.80	2.69	2.69
<i>Total Full Time Equivalents</i>	6.80	6.80	7.69	8.69

Planning

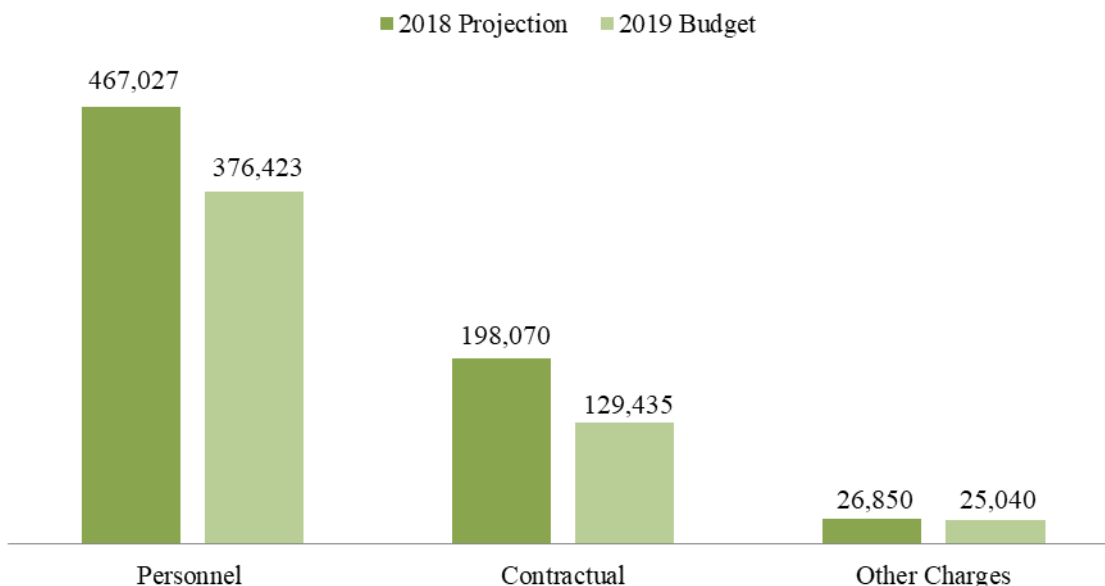
The Planning Division of the Community Development Department leads the economic development of the Village and reviews proposed land uses and development projects to ensure compatibility with the Village's Comprehensive Plan and ordinance requirements. The Division implements major planning initiatives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

2018 Accomplishments

- Coordinated the reviews of 133 Appearance Commission cases, 48 Plan Commission cases and 40 Zoning Board of Appeals cases
- Major projects included a Goodwill retail store, a drive-thru Starbucks, an office building for the Western Golf Association, and the redevelopment of the Glenview Ice Center

Expenditure Analysis

- Personnel expenditures decreased with the entire Director salary listed in Administration Division starting in 2019, offset by a portion of a Special Projects Manager's salary now listed in the Planning 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 2018		Fiscal Year
	2017	Budget	Projected	2019
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	498,655	455,088	467,027	376,423
Contractual	138,343	180,771	198,070	129,435
Commodities	49	-	-	-
Other Charges	30,135	27,050	26,850	25,040
<i>Total Operating Expenditures</i>	667,182	662,908	691,947	530,898
<i>Total Expenditures</i>	667,182	662,908	691,947	530,898
<i>Funding Sources</i>				
Corporate Fund	667,182	662,908	691,947	530,898
<i>Total Funds Sources</i>	667,182	662,908	691,947	530,898
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Director of Planning	1.00	0.67	0.67	-
Planning Manager	1.00	1.00	1.00	1.00
Special Projects Manager	-	-	-	0.30
Planner II	2.00	2.00	2.00	2.00
<i>Total Full Time</i>	4.00	3.67	3.67	3.30
<i>Part Time Positions</i>				
<i>Total Part Time</i>	-	-	-	-
<i>Full Time Equivalent</i>	4.00	3.67	3.67	3.30

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

Engineering

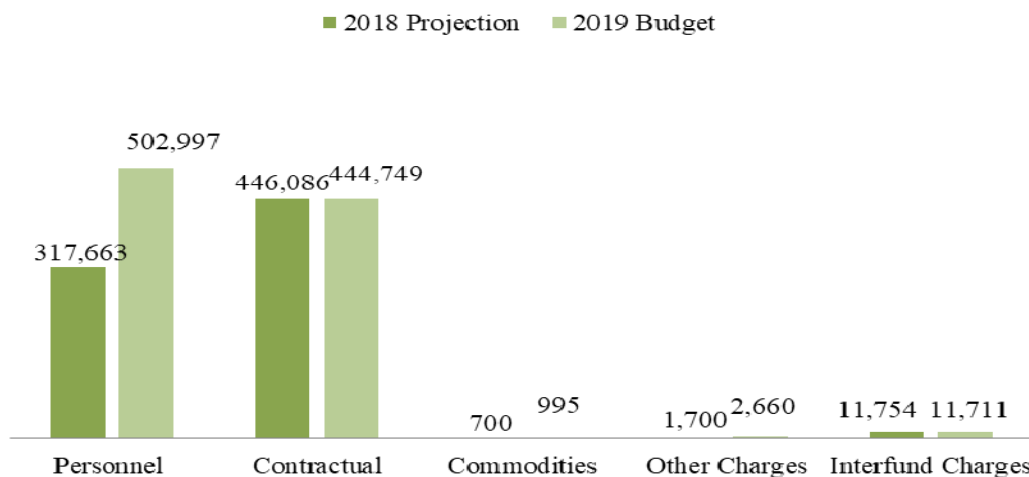
The Engineering Division of the Community Development Department is responsible for developing the Village's Capital Improvement Program (CIP), which includes the planning and funding for the capital maintenance of the Village's core infrastructure including roadways, potable water mains, sanitary and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

2018 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)
- \$14.4 million was dedicated to CIP projects constructed in 2018
- Major infrastructure projects that were bid and constructed include Dewes Street, Topp Lane, Linden/Locust Lanes, Crestwood Lane, The Glen Main Stem roads, and Blackthorn Drive culvert
- Successfully managed the regulatory engineering function for local private projects

Expenditure Analysis

- Personnel expenditures saw an increase in part due to the Project Manager/CIP Coordinator salary now being recorded here
- Contractual expenditures supplied by the staff of Baxter and Woodman, which include plan review for permits, and design and project management associated with CIP projects, remain flat
- Contractual expenditures also include funding for dues and memberships, and mailing costs associated with major infrastructure projects
- Interfund Charges include the maintenance and repair of the department's fleet and reserves for future vehicle replacement



Engineering

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
	Actual		Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	373,655	439,950	317,663	502,997
Contractual	339,532	344,942	446,086	444,749
Commodities	323	1,200	700	995
Other Charges	1,946	2,745	1,700	2,660
<i>Total Operating Expenditures</i>	715,455	788,837	766,149	951,401
<i>Other Expenditures</i>				
Interfund Charges	6,759	11,754	11,754	11,711
<i>Total Other Expenditures</i>	6,759	11,754	11,754	11,711
<i>Total Expenditures</i>	722,214	800,591	777,903	963,112
<i>Funding Sources</i>				
Corporate Fund	612,348	671,506	686,468	734,303
Special Tax Allocation Fund	-	-	-	37,388
Glenview Water Fund	72,765	85,814	60,259	119,638
Glenview Sanitary Fund	37,101	43,271	31,176	71,783
<i>Total Funds Sources</i>	722,214	800,591	777,903	963,112
<u><i>Personnel Budget by Position</i></u>				
<i>Full Time Positions</i>				
Village Engineer	1.00	1.00	1.00	1.00
Engineering Division Manager	1.00	1.00	1.00	1.00
Project Manager/CIP Coordinator	-	-	-	1.00
Engineering Technician	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	3.00	3.00	3.00	4.00
<i>Part Time Positions</i>				
Administrative Secretary	-	-	-	-
<i>Full Time Equivalents</i>	3.00	3.00	3.00	4.00

Capital Projects

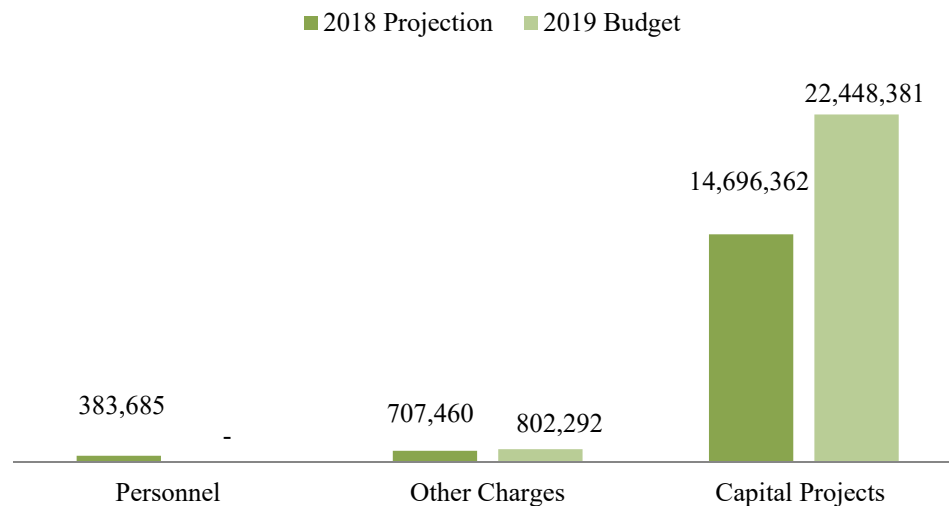
The Capital Projects Division of the Community Development Department was merged into the Engineering Division of the Community Development Department. The remaining funds are associated with the implementation of the core infrastructure projects including roadways, potable water mains, sanitary and storm sewers, along with other components that are planned to be constructed as part of the FY 2019 Capital Improvement Program (CIP). All expenditures, except for those relating to capital projects and debt repayment, are now combined with the Engineering Division.

2018 Accomplishments

- The Capital Projects Division was responsible for the construction of over \$14.4 million in public infrastructure improvements in 2018
- Major infrastructure projects that were bid and constructed include Dewes Street, Topp Lane, Linden/Locust Lanes, Crestwood Lane, The Glen Main Stem roads, and Blackthorn Drive culvert

Expenditure Analysis

- Personnel expenditures decreased due to the Project Manager/CIP Coordinator salary now being recorded in the Engineering Division; the division is supported by contractual staff that oversees the daily operations of the construction projects, currently supplied by Baxter & Woodman
- Capital Projects expenditures for 2019 are budgeted at \$22,448,381



Capital Projects

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
Budgeted Expenditures	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	461,930	431,135	383,685	-
Contractual	-	175	-	-
Commodities	596	-	-	-
Other Charges	238,005	708,763	707,460	802,292
Capital Outlay	-	-	-	-
Total Operating Expenditures	700,531	1,140,073	1,091,145	802,292
<i>Other Expenditures</i>				
Capital Projects	15,932,268	16,943,881	14,696,362	22,448,381
Depreciation	1,898,273	1,847,440	1,922,816	-
Transfer Out	-	22,000	22,000	-
Total Other Expenditures	17,830,541	18,813,321	16,641,178	22,448,381
Total Expenditures	18,531,072	19,953,394	17,732,323	23,250,673
<i>Funding Sources</i>				
Corporate Fund	286,328	264,245	257,224	-
Special Tax Allocation Fund	48,933	50,151	25,556	-
Glenview Water Fund	4,144,685	6,243,822	6,089,802	5,469,937
Glenview Sanitary Fund	1,422,957	2,001,480	2,233,187	1,665,621
Wholesale Water Fund	62,816	62,816	62,816	-
Commuter Parking Fund	81,907	257,835	258,257	-
Capital Projects Fund	10,428,040	5,181,732	4,466,877	13,958,856
Glen Capital Projects	330,894	3,776,113	2,257,087	97,309
Motor Fuel Tax Fund	1,724,514	2,115,200	2,081,517	2,058,950
Total Funds Sources	18,531,072	19,953,394	17,732,323	23,250,673
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Capital Project Senior Manager	1.00	1.00	-	-
Project Manager/CIP Coordinator	1.00	1.00	1.00	-
Project Manager	1.00	1.00	1.00	-
	3.00	3.00	2.00	-
<i>Part Time Positions</i>				
NA	-	-	-	-
	-	-	-	-
Total Full Time Equivalent	3.00	3.00	2.00	-

Special Service Areas

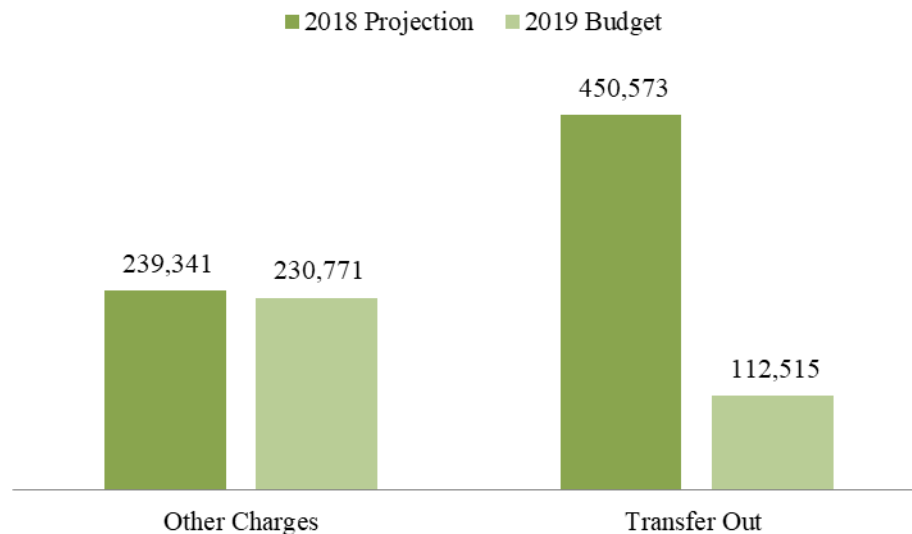
By State Statute, Special Service Area (SSA) financing is an available funding mechanism for residents to voluntarily fund (by a voting process) infrastructure improvements and repay the costs, plus interest, as part of their property tax bill over a period of time. The Village offers 10 or 20 years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



Special Service Areas

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
	Actual		Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Other Charges	264,709	239,341	239,341	230,771
<i>Total Operating Expenditures</i>	<u>264,709</u>	<u>239,341</u>	<u>239,341</u>	<u>230,771</u>
<i>Other Expenditures</i>				
Transfer Out	107,344	103,644	450,573	112,515
<i>Total Other Expenditures</i>	<u>107,344</u>	<u>103,644</u>	<u>450,573</u>	<u>112,515</u>
<i>Total Expenditures</i>	<u><u>372,053</u></u>	<u><u>342,985</u></u>	<u><u>689,914</u></u>	<u><u>343,286</u></u>
<i>Funding Sources</i>				
Special Service Area Bond Fund	372,053	342,985	689,914	343,286
<i>Total Funds Sources</i>	<u><u>372,053</u></u>	<u><u>342,985</u></u>	<u><u>689,914</u></u>	<u><u>343,286</u></u>

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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 2019-2023 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 2019-2023 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 2019 if the project began in 2020 and was completed in 2023.

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 2019 with design of the roadway and then construction of the roadway in 2020, 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 2019-2023, the Village currently plans to directly transfer \$36,750,000 from the Corporate Fund for capital projects.

There is also a minimal impact on the 2019 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.

Capital Improvement Program

CORE INFRASTRUCTURE

\$13,153,207

Design

\$2,640,094

Annual activities include road scoring (IMS), clean construction and demolition debris soil testing, CIP core and storm water design, inspectional services, bridge and retaining wall inspection and assessment, natural resource project design, and Chestnut Avenue Widening and Path Phase II Engineering.

Road Resurfacing

\$1,759,287

Road resurfacing projects involve 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 miles resurfaced in 2019. The roadways include:

- Warren Road Cul-de-Sac (Harrison Street to Central Road)
- Crystal Court (Glenview Road to the North Cul-De-Sac)
- Indigo Lane (Primrose Lane to Primrose Lane)
- Indian Ridge Drive (Mohawk Lane to the South Cul-De-Sac)
- Langley Circle (Independence Avenue to Independence Avenue)
- Silverpine Drive (Pinehurst Street to the West End)
- Lurilane Drive (Lawrence Drive to Carol Lane)
- Lawrence Avenue (Gregory Lane to the North End)
- Seminole Drive and Pawnee Circle (Indian Ridge to Indian Ridge)
- MARS Asphalt (various locations Village-wide)
- MARS Concrete (supplemental to Public Works budget)

Road Reconstruction

\$8,753,826

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 2019. The roadways include:

- Meadow Lane (Lake Avenue to Elmwood Avenue)
- Brandon Road (Lake Avenue to Forest Avenue)
- Heatherfield Lane with Cul-De-Sac (Wilmette Avenue to Ferndale Road)
- Sherwood Road (East Lake Avenue to Ferndale Road)
- Elmgate Drive and Cul-De-Sac (Linneman Street to Robincrest Lane)
- Robincrest Lane (Shermer Road to Elmgate Drive)
- Henley Street (West End to Spruce Street)
- Harvest Lane (Pfungsten Road to West Cul-De-Sac)
- Washington Street /George Court (Harlem Avenue to Harrison Avenue)

SPECIAL PROJECTS

\$2,293,968

Natural Resources Project Reach 1 Payback (Year 9)

\$24,371

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. The 2019 CIP reflects year nine of the twenty-year payback schedule.

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.	
River Drive/West Fork of the North Branch of the Chicago River Southwest of the Glenview Road Wall Replacement	\$560,000
This project includes the replacement of the existing retaining wall along the south bank of the West Fork of the North Branch of the Chicago River, between Glenview Road and Waukegan Road. The existing gabion retaining wall is nearing the end of its lifecycle and the new wall will provide additional streambank stabilization.	
Shermer Road Multi-Use Path Construction	\$247,406
This project includes construction of a 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 and the total project is supported by an approved Illinois Transportation Enhancement Program (ITEP) grant funding in the amount of \$916,320.	
Illinois Department of Transportation Willow Bridge over Lehigh/Railroad	\$1,865
The Willow Road Bridge over Lehigh Avenue/Metra railroad, located east of Patriot Avenue is scheduled for replacement by IDOT during the 2020-2021 construction season. As part of the overall IDOT project, the additional design is required to extend the retaining wall to accommodate a wider sidewalk on the south side.	
Downtown Parking Improvements	\$1,000,000
As part of the Downtown Revitalization Plan, funding has been allocated to provide additional parking within downtown area.	
Crack Sealing	\$98,587
This is the Village's annual crack-sealing program managed by Public Works funded from the CIP. Crack-sealing is an important maintenance strategy to protect the roadway base course from early failure.	
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.	
Miscellaneous Restoration/Tree Trimming & Removal	\$117,739
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. Monthly maintenance of new landscaping projects at Village owned properties.	
Lead Services and Repairs (Public Works)	\$25,000
As a part of the Village's program to address lead services, the Public Works Department uses these funds to replace lead lines from the water main to the buffalo box when a homeowner replaces a lead line from the buffalo box to a private residence. The Capital Improvement Program includes funding to replace lead services lines from the water main to the buffalo box as a standard.	

Landscaping at Village Hall and Irrigation of Patriot Boulevard Medians **\$150,000**
Various landscaping projects at the Village Hall and irrigation at Patriot Boulevard medians adjacent to the Glen Town Center.

WATER SYSTEM PROJECTS ***\$2,764,134***

Water Main Replacement Projects **\$2,764,134**
The Village prioritizes replacements of aged water mains that have a record of breaking and causing water service interruption. Whenever possible, water mains are replaced in coordination with other necessary capital improvements. The 2019 program as proposed will replace 4,500 feet of water main.

- Laurel Avenue (Magnolia to Maple Street)
- Greenwillow Ln/Woodview Ln (Tinker Way to Tinker Way)
- Tinker Way/Pine Court (Depot Street to North End)
- Beech Drive (Sherwood to Avoca School Park)
- Linneman Street (Shermer Road to Elmgate Drive)

SANITARY SEWER PROJECTS ***\$211,898***

Sanitary Sewer Television Inspections **\$161,898**
This project will televise sections of sanitary sewer throughout the Village to assist in prioritizing future capital improvement projects primarily with road reconstruction programs. Additional high-concern sanitary televising is also included as directed by Public Works.

Cost Sharing Program - Overhead Sanitary Conversion **\$50,000**
This budget is reserved as cost-sharing with homeowners who convert private “gravity” sanitary sewer service to “overhead”. This reduces the risk of sanitary sewer backup into homes. The program funds projects 50/50 with a Village participation cap of \$7,500.

STORM WATER PROJECTS ***\$3,480,186***

Storm Sewer TV Inspections **\$101,225**
This project will televise sections of sanitary sewer throughout the Village to assist in prioritizing future capital improvement projects primarily with road reconstruction programs. Additional high-concern storm sewer televising is also included as directed by Public Works.

Quick-win Storm Water Projects **\$106,000**
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.

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 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

Storm Water Lining	\$100,000
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.	
Wilmette Storm Sewer Extension (MWRD Funding)	\$1,354,930
This project is the next phase of improvements in the East of Harms neighborhood to address conveyance limitations of existing storm sewers with the installation of larger diameter storm sewer pipes. The project includes installation of 54” and 48” storm sewers along Wilmette Avenue. Road reconstruction and utility improvements will be coordinated with this project. MWRD will fund a portion of the storm sewer related infrastructure improvements.	
Cariann Storm Sewer Extension (MWRD Funding)	\$220,000
This project is in conjunction with the above described Wilmette Storm Sewer Extension. The project includes the installation of storm sewer improvements in the Cariann Lane and Mark Drive cul-de-sac, to improve drainage conveyance.	
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).	
Magnolia Street Storm Sewer Improvements	\$938,000
This project was identified in the Flood Risk Reduction Program to reduce flooding within the Northfield Woods neighborhood. This is the first phase of the improvements that include installation of 48” storm sewer pipe along Magnolia Street between Linden Avenue and Lilac Avenue. Road reconstruction and utility improvements will be coordinated with this project.	
North Glen Oak Acres Storm Sewer (ACE Funding)	\$325,000
The proposed improvements will include construction of a new trunk storm sewer within the western parkway of Wagner Road (Kenilworth Lane to Burton Terrace). This proposed storm sewer will provide the Village with a storm sewer outfall for relief storm sewers to address historical flooding along streets to the west of Wagner Road, including Woodlawn Road, Huckleberry Lane, and Kenilworth Lane. This project will be funded at 75% by the U.S. Army Corps of Engineers (ACE) Section 219 program.	
Green Infrastructure Projects (MWRD Funding)	\$300,031
Improvements to reduce flooding conditions following several studies of these areas to determine solutions for both private residents and public improvements: converting the Pfingsten Road and Pam Anne Drive cul-de-sac medians into depressed bio-infiltration basins (rain gardens) and the lowering of the parkway on Elm Court to provide a basin for local stormwater to flow to and for a private pump station to eject to without causing additional problems downstream. The Village will receive a \$150,000 MWRD matching grant to help fund these projects.	
<i>THE GLEN</i>	<i>\$97,309</i>
Development Department Fees	\$97,309
Village staff has estimated the cost of engineering plan review and inspection fees related to the installation of public infrastructure at The Glen and have carried it as a cost to the project.	

FACILITIES MANAGEMENT

\$1,587,363

Municipal Center

\$106,000

Staff will manage the replacement of office carpeting, vinyl floor coverings and rubber floor coverings in the Fitness Center. The penthouse boiler room floor sealant will also be repaired.

Public Works – Phase III

\$340,069

Replacement of air handling units, ceiling tiles, doors, condensing units, rubber floor coverings, and tiled floor.

Fire Station 8

\$25,000

Reserve for emergency repairs and plumbing only due to the planned rebuild of Fire Station 8.

Fire Station 13

\$101,929

Replacement of epoxy floor coverings, water heater, and air conditioning. Living spaces will also be painted including corridors and exterior walls.

Fire Station 14

\$133,434

Replacement of carpet, epoxy floor coverings, water heater, and air conditioning. Living spaces will also be painted including corridors and exterior walls.

Architectural Services/Unplanned projects

\$364,863

The Village will submit task orders to its three prequalified architectural firms to design and manage construction of projects as outlined in the FY2019 FRRF Budget. A \$207,000 budget allocation for design services for Fire Station 8 is also included.

Downtown Train Station

\$141,318

Refinishing of wood benches, replacement of vendor countertops and cabinets, and slate roof repairs. Replacement of Metra doors is carried over from 2018.

North Glenview Train Station

\$61,924

Replacement of vendor countertops and cabinets and slate roof repairs.

Rugen Sr. Pump Station

\$108,178

Staff will manage the sealing of windows/doors and repairs to walls/masonry.

West Pump Station

\$204,648

Replacement of epoxy floor coverings, wall repairs, painting, and mold remediation.

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CORE INFRASTRUCTURE	2019	2020	2021	2022	2023	TOTAL
Design						
Roadway Design (Pavement Testing, IMS, Surveying)	102,000	-	-	-	-	102,000
IMS Retesting (TBD)	105,000	-	-	-	-	105,000
CCDD Testing (B&W)	50,000	-	-	-	-	50,000
CIP Core Design (B&W)	684,307	-	-	-	-	684,307
CIP Inspections (B&W)	580,644	-	-	-	-	580,644
CIP Project Management (B&W)	160,911	-	-	-	-	160,911
Core CIP Design/Project Management (2021-2022)	250,371	-	-	-	-	250,371
Bridge and Retaining Wall Inspection and Assessment	10,000	-	-	-	-	10,000
Natural Resource Project Design	10,000	-	-	-	-	10,000
Chesnut Avenue Widening and Path Phase II Eng	141,860	-	-	-	-	141,860
Willow/Shermer Intersection Phase I Engineering	160,000	-	-	-	-	160,000
CIP Design (Accelerated)	385,000	-	-	-	-	385,000
Design Subtotal	2,640,094	1,372,925	1,383,561	1,448,474	1,400,340	\$ 8,245,394
Road Resurfacing						
Warren Road w/Cul-de-sac	737,359	-	-	-	-	737,359
Crystal Court	58,269	-	-	-	-	58,269
Indigo Lane	138,856	-	-	-	-	138,856
Indian Ridge Drive	147,252	-	-	-	-	147,252
Langley Circle	96,876	-	-	-	-	96,876
Silverpine Drive	43,953	-	-	-	-	43,953
Lurilane Drive	22,986	-	-	-	-	22,986
Lawrence Avenue	133,765	-	-	-	-	133,765
Seminole Drive S & N	197,972	-	-	-	-	197,972
MARS Asphalt	93,600	-	-	-	-	93,600
MARS Concrete Supplemental to PW	88,400	-	-	-	-	88,400
Road Resurfacing Subtotal	1,759,287	1,922,377	2,298,423	1,579,622	1,514,054	\$ 9,073,763
Road Reconstruction						
Meadow Lane	831,468	-	-	-	-	831,468
Brandon Road	514,325	-	-	-	-	514,325
Heatherfield Ln w/CDS	1,702,071	-	-	-	-	1,702,071
Sherwood Road	1,121,522	-	-	-	-	1,121,522
Elmgate Dr & CDS	936,191	-	-	-	-	936,191
Robincrest Lane	477,308	-	-	-	-	477,308
Linneman Street (WM)	307,646	-	-	-	-	307,646
Henley Street	951,227	-	-	-	-	951,227
Harvest Lane	1,012,468	-	-	-	-	1,012,468
Washington/George Ct.	899,600	-	-	-	-	899,600
Road Reconstruction Subtotal	8,753,825	10,994,248	7,347,264	8,265,493	6,920,730	\$ 42,281,560
Special Projects						
National Resource Project - Reach 1 payback(year 9)	24,371	24,557	24,557	24,557	24,557	122,599
Natural Resource Project Construction	44,000	44,000	44,000	44,000	44,000	220,000
River Drive/WFNBCR SW of Glenview Wall Replacement	560,000	-	-	-	-	560,000
Shermer Rd Path Construction	247,406	-	-	-	-	247,406
IDOT Willow Bridge Over Lehigh / RR	1,865	-	-	-	-	1,865
Downtown Parking Improvements	1,000,000	-	-	-	-	1,000,000
Miscellaneous Restoration / Tree Trimming & Removal	117,739	91,249	94,899	98,695	98,695	501,277
Crack Sealing (managed by PW & Baxter)	98,587	76,303	105,692	109,920	109,920	500,422
Seal Coating/ADA Ramp Replacement (PW)	25,000	25,000	25,000	75,000	25,000	175,000
Lead services and repairs (PW)	25,000	-	-	-	-	25,000
Landscaping at Village Hall	50,000	-	-	-	-	50,000
Irrigation of Patriot Boulevard Medians adjacent to Glen Town Center	100,000	-	-	-	-	100,000
Techny Basin Trail Resurfacing	-	110,000	-	-	-	110,000
Willow/Sanders (IDOT)	-	270,000	-	-	-	270,000
Willow/Pfingsten (IDOT) Right Turn Lane/TC & EVP	-	68,000	-	-	-	68,000
Lake/Milwaukee (IDOT) Path (TAP)	-	-	1,019,000	-	-	1,019,000
Glenview Road Streetscape West of RR	-	-	-	260,000	-	260,000
Chestnut Avenue Widening (STP Funds)	-	-	-	1,200,000	-	1,200,000
Baxter Trail/Fence	-	-	-	76,303	-	76,303
Waukegan/East Lake Intersection (IDOT)	-	-	-	-	200,000	200,000
Special Projects Subtotal	2,293,968	709,109	1,313,148	1,888,475	502,172	\$ 6,706,872
Water System Projects						
Laurel Ave	722,776	-	-	-	-	722,776
Greenwillow/Woodview	647,033	-	-	-	-	647,033
Tinker Way/Pine Court	971,446	-	-	-	-	971,446
Beech Drive/Cariann	422,878	-	-	-	-	422,878
Lilac (Magnolia to Maple)	-	774,680	-	-	-	774,680
Grove Street (east of Waukegan)	-	-	401,190	-	-	401,190
Vernon Road	-	-	635,648	-	-	635,648
Glenview Road (west of Greenwood)	-	-	1,569,026	-	-	1,569,026
Larch Avenue	-	-	848,556	-	-	848,556
Lilac (Milwaukee to Maple)	-	-	-	623,483	-	623,483
Pebbleford Lane	-	-	-	338,882	-	338,882
Raleigh Road	-	-	-	1,270,614	-	1,270,614
Maple Leaf Drive	-	-	-	1,136,302	-	1,136,302
Mary Kay Lane	-	-	-	-	1,943,635	1,943,635
Henley Street	-	-	-	-	899,736	899,736
Maple Street	-	-	-	-	1,140,704	1,140,704
Wagner Road	-	-	-	-	1,181,900	1,181,900
Water System Projects Subtotal	2,764,133	774,680	3,454,419	3,369,281	5,165,976	\$ 15,528,490

CORE INFRASTRUCTURE	2019	2020	2021	2022	2023	TOTAL
Sanitary Sewer Projects						
Sanitary Sewer TV Inspections (review & report)	120,898	131,593	136,857	142,449	142,331	674,128
Sanitary Sewer TV Inspections (MWRD)	41,000	-	-	-	-	41,000
Sanitary Sewer Lining / Manhole lining	-	268,597	80,207	215,000	396,063	959,867
Cost Sharing Program - Overhead Sanitary Conversion	50,000	50,000	50,000	50,000	50,000	250,000
MWRD HICP	-	-	250,000	250,000	250,000	750,000
Sanitary Sewer Projects Subtotal	211,898	450,190	517,064	657,449	838,394	\$ 2,674,995
Storm Water Projects						
Storm Sewer TV Inspections (review & report)	101,225	105,275	109,486	113,865	113,865	543,716
Quickwin Storm and Special Project Design	50,000	30,000	-	30,000	30,000	140,000
Quickwin Storm construction	56,000	60,000	-	30,000	30,000	176,000
Green Infrastructure Projects (MWRD Funding)	300,031	-	-	-	-	300,031
Cost Sharing - Rain Garden Program	15,000	15,000	15,000	15,000	15,000	75,000
Storm Water Lining	100,000	193,500	50,000	30,000	51,000	424,500
Wilmette Storm Sewer Extension (MWRD Funding)	1,354,930	-	-	-	-	1,354,930
Cariann Storm Sewer Extension (MWRD Funding)	220,000	-	-	-	-	220,000
Cost Sharing Program - Engineering Inspections	20,000	20,000	20,000	20,000	20,000	100,000
Magnolia Improvements	938,000	-	-	-	-	938,000
North Glen Oak Acres Storm Sewer (ACE funding)	325,000	-	-	-	-	325,000
Phillips Drive Stormwater Improvements	-	-	-	-	300,000	300,000
Storm Water Projects Subtotal	3,480,185	423,775	194,486	238,865	559,865	\$ 4,897,176
TOTAL CORE INFRASTRUCTURE USES	21,903,393	16,647,304	16,508,365	17,447,659	16,901,531	\$ 89,408,252
THE GLEN						
Development Department Fees	97,309	-	14,020	-	-	111,329
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	97,309	112,000	434,720	-	-	\$ 644,029
PUBLIC WORKS						
Facilities Management						
Municipal Center	106,000	61,219	482,389	-	-	649,608
Reserve Study/Architecture design/Unplanned projects	364,863	-	-	-	-	364,863
Public Works Ph I	-	-	19,247	206,692	-	225,939
Public Works Ph II	-	-	34,108	28,987	-	63,095
Public Works Ph III	340,069	-	906,263	354,040	205,249	1,805,621
Fire Station 6	-	-	-	10,831	-	10,831
Fire Station 7	-	-	15,048	33,243	-	48,291
Fire Station 8 Station remodel	25,000	-	-	-	-	25,000
Fire Station 13 Supplemental	101,929	35,000	-	33,909	25,480	196,318
Fire Station 14 Supplemental	133,434	-	-	11,490	12,740	157,664
Facilities Management Subtotal	1,071,295	96,219	1,457,055	679,192	243,469	\$ 3,547,230
Water Facilities and Train Stations						
Downtown Train Station	141,318	76,236	61,340	15,778	297,908	592,580
North Glen Train Station	61,924	-	274,974	10,000	233,177	580,075
Citizens Pump Station	-	-	176,509	-	-	176,509
West Lake Pump Station	204,648	692,204	-	-	-	896,852
Rugen Sr. Pump Station	108,178	-	-	14,485	-	122,663
Rugen Jr. Pump Station	-	-	-	14,779	17,089	31,868
Laramie Pump Station	-	-	-	47,204	-	47,204
Cariann Lift Station	-	-	-	17,407	-	17,407
Water Facilities and Train Stations Subtotal	516,068	768,440	512,823	119,653	548,174	\$ 2,465,158
Total Public Works	1,587,363	864,659	1,969,878	798,845	791,643	\$ 6,012,388
TOTAL 2019-2023 CAPITAL IMPROVEMENT PROGRAM	\$ 23,588,065	\$ 17,623,963	\$ 18,912,963	\$ 18,246,504	\$ 17,693,174	\$ 96,064,669

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

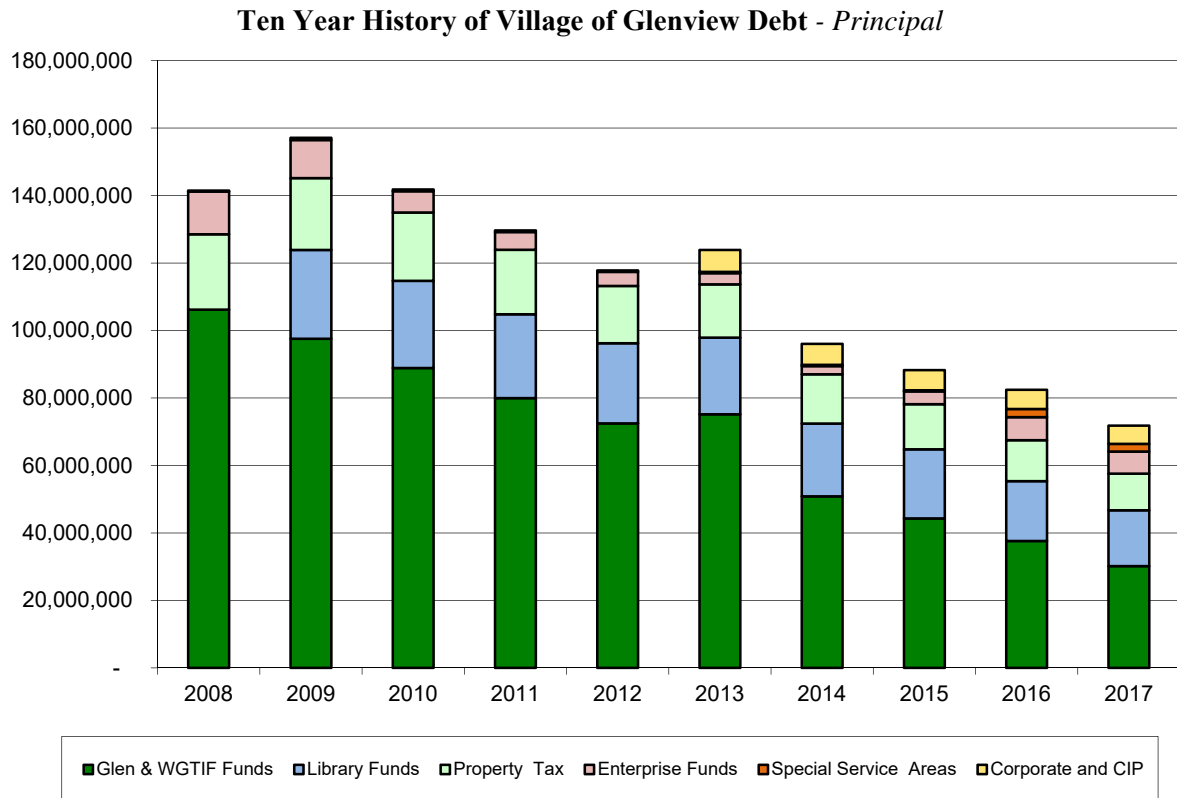
These bonds are similar to general obligation bonds except that they do not have the support of local property tax base for repayment. Instead, a source of revenue related to the project is pledged for repayment of the bonds. A typical revenue bond is related to the Water Fund. The user charges of the 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, 2017, 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, 2017 is:

Principal	\$ 69,515,377
Interest	\$ 11,390,922
Total	\$ 80,906,299

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
10,835,000	5,419,004	16,551,645	6,547,854	30,161,874	69,515,377

The 2018 Tax Levy requirement to meet debt service payments on the outstanding bonds is \$11,122,749; although \$7,585,491 is abated leaving a net requirement of \$3,537,258. 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.

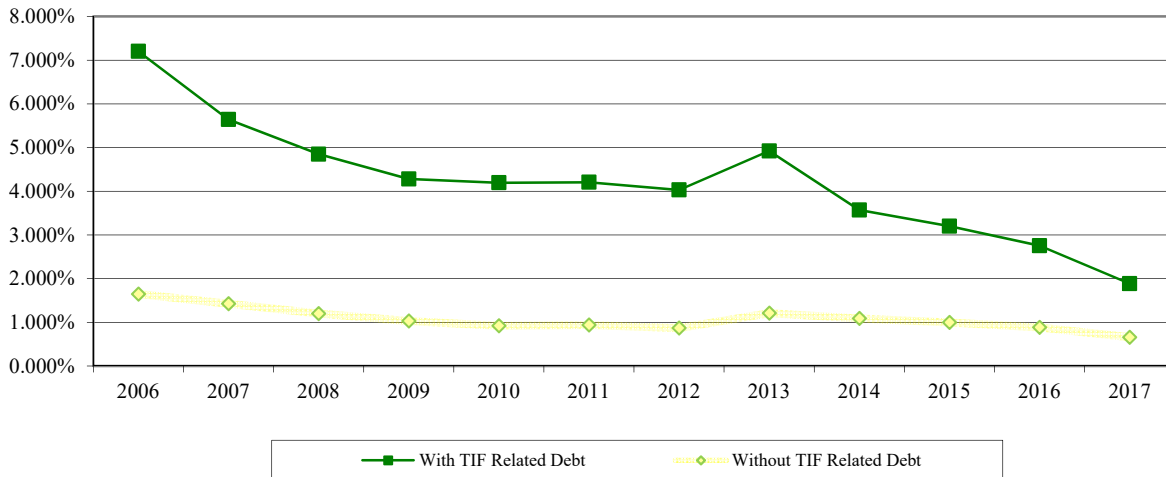
There are no set standards for the three guidelines because each community has a different set of circumstances. Communities that are growing must fund infrastructure projects before development can occur and will have higher debt burdens until businesses and people move-in, allowing the local economy 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 1.886%, 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)

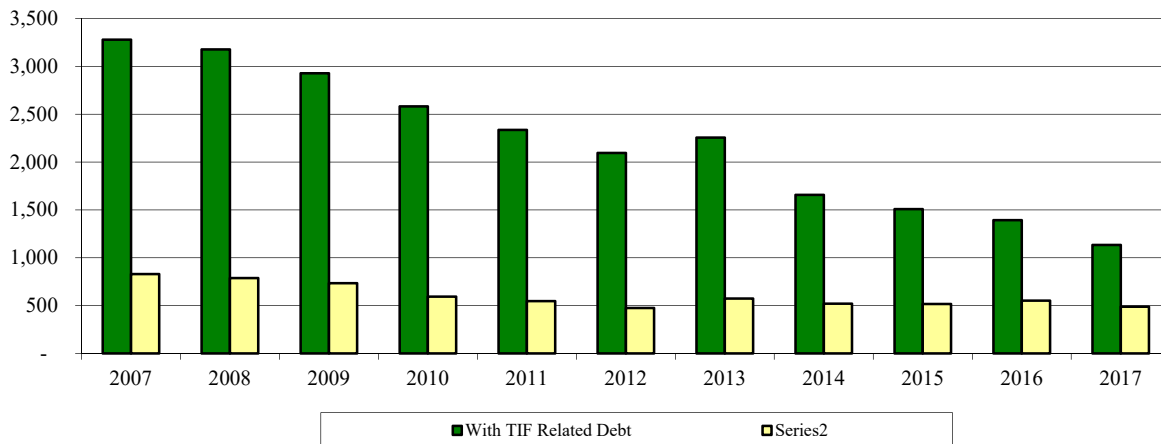


* Source: Cook County Clerk’s Office and Village of Glenview Finance Department Records

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 \$1,133 with TIF related debt and \$488 without TIF related debt.

Total Debt per Capita

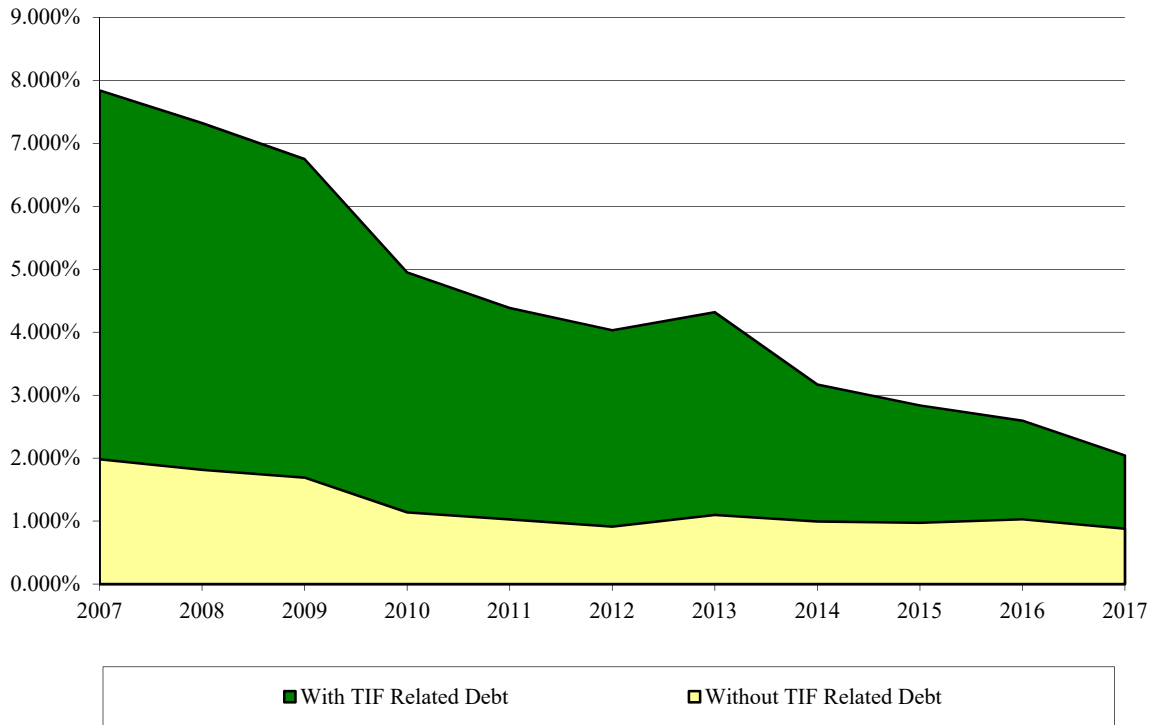


* Source: Cook County Clerk’s Office, U.S. Census Bureau, and Village of Glenview Finance Department Records

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 2.042% and without TIF related debt the ratio is 0.879%.

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 and reaffirmed this rating in 2018. 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, 2017 (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	\$ 1,225,045
GO Refunding Bond Series 2009D	Glen Development	Glen Development Project Revenues (TIF)	2.000% 4.000%	2018	\$11,290,000	\$ 1,360,000
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	\$ 10,835,000
GO Refunding Bond Series 2012C	Refunding of Series 2005	Glen Development Project Revenues (TIF)	2.000% 3.000%	2018	\$ 7,730,000	\$ 1,735,000
GO Bond Series 2013A	Village Hall Relocation Project	Corporate Fund	2.000% 4.000%	2033	\$ 6,065,000	\$ 5,090,000
GO Bond Series 2013B	Waukegan/Golf Intersection Improvements	Waukegan/Golf Project Revenues (TIF)	1.500% 3.500%	2023	\$ 4,385,000	\$ 3,800,000
GO Bond Series 2015	Refunding of Series 2006A	Glen Development Project Revenues (TIF)	0.440% 1.050%	2018	\$10,000,000	\$ 2,565,000
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	\$ 6,547,854
Loans Payable						
Taxable-Term Loan	Glen Development Property Acquisition	Glen Development Project Revenues (TIF)	1.850%	2019	\$ 6,529,688	\$ 2,611,874
IEPA Wastewater, American Recovery and Reinvestment Act of 2009 (ARA) Loan	Waste Water Project	Capital Projects Fund	0.000%	2031	\$ 633,827	\$ 329,004

Village of Glenview, Illinois

General Obligation Bond Series 2009A

Long-term Debt Requirements

December 31, 2017

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
December 31 2018	1,225,045	42,922	1,267,967	2018	21,461	2018	21,461
	<u>\$ 1,225,045</u>	<u>\$ 42,922</u>	<u>\$ 1,267,967</u>		<u>\$ 21,461</u>		<u>\$ 21,461</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, 2017

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

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2018	1,360,000	54,400	1,414,400	2018	27,200	2018	27,200
	<u>\$ 1,360,000</u>	<u>\$ 54,400</u>	<u>\$ 1,414,400</u>		<u>\$ 27,200</u>		<u>\$ 27,200</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, 2017

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
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	12,194	-	12,194
	<u>\$ 170,599</u>	<u>\$ 158,405</u>	<u>\$ 329,004</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, 2017

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
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>\$ 1,887,300</u>	<u>\$ 19,977,300</u>		<u>\$ 943,650</u>		<u>\$ 943,650</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, 2017

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

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
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>\$ 10,835,000</u>	<u>\$ 1,684,900</u>	<u>\$ 12,519,900</u>		<u>\$ 842,450</u>		<u>\$ 842,450</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, 2017

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

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2018	1,735,000	52,050	1,787,050	2018	26,025	2018	26,025
	<u>\$ 1,735,000</u>	<u>\$ 52,050</u>	<u>\$ 1,787,050</u>		<u>\$ 26,025</u>		<u>\$ 26,025</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, 2017

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
2018	250,000	175,284	425,284	2018	87,642	2018	87,642
2019	260,000	170,283	430,283	2019	85,142	2019	85,141
2020	265,000	165,083	430,083	2020	82,542	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>\$ 5,090,000</u>	<u>\$ 1,752,586</u>	<u>\$ 6,842,586</u>		<u>\$ 876,294</u>		<u>\$ 876,292</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, 2017

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
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>\$ 3,800,000</u>	<u>\$ 417,406</u>	<u>\$ 4,217,406</u>		<u>\$ 208,703</u>		<u>\$ 208,703</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, 2017

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
2018	1,305,937	48,991	1,354,928	2018	24,428	2018	24,563
2019	1,305,937	24,495	1,330,432	2019	12,214	2019	12,281
	<u>\$ 2,611,874</u>	<u>\$ 73,486</u>	<u>\$ 2,685,360</u>		<u>\$ 36,642</u>		<u>\$ 36,844</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, 2017

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 December 31	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2018	2,565,000	26,933	2,591,933	2018	13,467	2018	13,466
	<u>\$ 2,565,000</u>	<u>\$ 26,933</u>	<u>\$ 2,591,933</u>		<u>\$ 13,467</u>		<u>\$ 13,466</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, 2017

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
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>\$ 4,785,966</u>	<u>\$ 20,112,566</u>		<u>\$ 2,392,983</u>		<u>\$ 2,392,983</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, 2017

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
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>\$ 6,547,854</u>	<u>\$ 612,973</u>	<u>\$ 7,160,827</u>		<u>\$ 306,489</u>		<u>\$ 306,489</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 2017	Fiscal Year 2018		Fiscal Year 2019
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ 3,571,323	\$4,088,977	\$4,088,977	\$4,416,658
<i>Budgeted Revenues</i>				
Local Taxes	6,278,384	6,230,607	6,286,118	6,279,792
Fees and Fines	67,634	61,000	61,000	61,000
Charges for Services	69,669	68,100	70,895	66,100
Intergovernmental	1,165,427	1,193,963	1,255,481	1,203,667
Investment Income	46,650	32,000	85,959	68,500
Other/Miscellaneous	45,992	43,000	65,000	43,000
Transfers In	-	-	-	150,828
<i>Total Revenues</i>	7,673,756	7,628,670	7,824,453	7,872,887
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	5,241,239	5,495,419	5,427,325	5,486,551
Contractual Services	1,005,812	1,072,270	1,048,478	1,102,830
Commodities	540,804	626,160	576,410	613,410
Other Operating Costs	32,998	66,895	31,924	68,870
Capital Outlay	213,025	263,063	240,410	941,114
<i>Total Operating Expenditures</i>	7,033,878	7,523,807	7,324,548	8,212,775
<i>Other Expenditures</i>				
Transfer Out	122,224	172,224	172,224	217,224
<i>Total Other Expenditures</i>	122,224	172,224	172,224	217,224
<i>Total Expenditures</i>	7,156,102	7,696,031	7,496,772	8,429,999
<i>Ending Fund Balance/ Net Position</i>	\$ 4,088,977	\$ 4,021,616	\$ 4,416,658	\$ 3,859,546

Library Debt Service Bond Fund

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017 Actual	Budget	Projected Actual	2019 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ 445,838	\$ 427,596	\$ 427,596	\$ 442,311
<i>Budgeted Revenues</i>				
Property Tax	1,993,109	1,947,927	1,947,069	1,765,957
Investment Income	11,696	13,500	20,000	21,000
<i>Total Revenues</i>	2,004,805	1,961,427	1,967,069	1,786,957
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual Services	-	-	475	660
Bond Principal	1,190,000	1,225,045	1,225,045	1,083,500
Bond Interest	831,547	725,334	725,334	682,457
Escrow Agent Fee	1,500	1,500	1,500	1,000
<i>Total Operating Expenditures</i>	2,023,047	1,951,879	1,952,354	1,767,617
<i>Total Expenditures</i>	2,023,047	1,951,879	1,952,354	1,767,617
<i>Surplus/(Deficit)</i>	(18,242)	9,548	14,715	19,340
<i>Ending Fund Balance/ Net Position</i>	\$ 427,596	\$ 437,144	\$ 442,311	\$ 461,651

Library Special Reserve Fund

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017 Actual	Budget	Projected Actual	2019 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ 556,262	\$ 457,092	\$ 457,092	\$ 595,741
<i>Budgeted Revenues</i>				
Investment Income	5,372	5,600	8,500	8,800
Transfer In	122,224	172,224	172,224	217,224
<i>Total Revenues</i>	127,596	177,824	180,724	226,024
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	6,430	-	-	-
Other Operating Costs	-	76,716	-	-
Capital Outlay	220,336	-	42,075	476,340
<i>Total Operating Expenditures</i>	226,766	76,716	42,075	476,340
<i>Total Expenditures</i>	226,766	76,716	42,075	476,340
<i>Surplus/(Deficit)</i>	(99,170)	101,108	138,649	(250,316)
<i>Ending Fund Balance/ Net Position</i>	\$ 457,092	\$ 558,200	\$ 595,741	\$ 345,425

2019 Gift Funds

	Fiscal Year	Fiscal Year 2018		Fiscal Year
	2017	Budget	Projected	2019
	Actual		Actual	Budget
<u>Fund 810 Friends of the Library</u>				
<i>Beginning Fund Balance</i>	\$ 119,512	\$ 127,340	\$ 127,340	\$ 130,570
<i>Budgeted Revenues</i>				
Investment Income	1,042	1,500	1,550	1,600
Donations	40,000	40,000	40,000	40,000
<i>Total Revenues</i>	41,042	41,500	41,550	41,600
<i>Budgeted Expenditures</i>				
Miscellaneous	33,214	35,500	38,320	5,000
Transfer to Library Operating	-	-	-	125,000
<i>Total Expenditures</i>	33,214	35,500	38,320	130,000
<i>Ending Fund Balance</i>	\$ 127,340	\$ 133,340	\$ 130,570	\$ 42,170
<u>Fund 820 Gift</u>				
<i>Beginning Fund Balance</i>	\$ 102,467	\$ 103,286	\$ 103,286	\$ 104,876
<i>Budgeted Revenues</i>				
Investment Income	1,044	1,250	1,590	1,600
Donations	750	-	-	-
<i>Total Revenues</i>	1,794	1,250	1,590	1,600
<i>Budgeted Expenditures</i>				
Contractual Services	34	-	-	-
Miscellaneous	942	-	-	-
Capital Outlay	-	25,000	-	-
Transfer to Library Operating	-	-	-	25,828
<i>Total Expenditures</i>	975	25,000	-	25,828
<i>Ending Fund Balance</i>	\$ 103,286	\$ 79,536	\$ 104,876	\$ 80,648

2019 Gift Funds Continued

	Fiscal Year 2017 Actual	Fiscal Year 2018 Budget	Fiscal Year 2018 Projected Actual	Fiscal Year 2019 Budget
<u>Fund 825 GPL Foundation Fund</u>				
<i>Beginning Fund Balance</i>	\$ 51,794	\$ 64,904	\$ 64,904	\$ 84,454
<i>Budgeted Revenues</i>				
Investment Income	558	875	1,350	1,400
Donations	14,842	22,000	27,000	25,000
<i>Total Revenues</i>	15,399	22,875	28,350	26,400
<i>Budgeted Expenditures</i>				
Other Professional	150	-	-	35,000
Building Expense	2,139	7,000	8,800	5,000
<i>Total Expenditures</i>	2,289	7,000	8,800	40,000
<i>Ending Fund Balance</i>	\$ 64,904	\$ 80,779	\$ 84,454	\$ 70,854

VILLAGE OF GLENVIEW



BUDGET RESOLUTION

RESOLUTION NO. 18-144

A RESOLUTION ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF GLENVIEW FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2019 AND ENDING DECEMBER 31, 2019

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, 2019, 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 20, 2018, for public inspection as provided by Statute;

WHEREAS, pursuant to notice duly published in a newspaper of general circulation in the Village on November 22, 2018, the corporate authorities held a public hearing on the 2019 tentative annual budget on December 4, 2018; 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, 2019 and ending December 31, 2019.

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, 2019 and ending December 31, 2019, 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 2019, as certified by the Finance Director.

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

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


PASSED this 4th day of December, 2018

AYES: Hinkamp Jenny Karton Khoja

NAYS: None

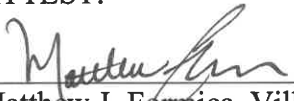
ABSENT: White

APPROVED by me this 4th day of December, 2018



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



2018 TAX LEVY CALCULATION

Village of Glenview
2018 Property Tax Levy Calculation

Levy Component	2018				2017		% Change
	Proposed Levy	Less Abatement Ordinance	Net Levy	Plus Loss Provision	Proposed Extended Levy	Final Extended Levy	
Corporate Operations	2,651,361	\$0	\$2,651,361	\$79,541	\$2,730,902	\$2,180,361	25.25%
IMRF	1,256,146	0	1,256,146	37,684	1,293,830	1,744,519	-25.83%
Police Pension	2,448,009	0	2,448,009	73,440	2,521,449	2,521,609	-0.01%
Fire Pension	4,027,492	0	4,027,492	120,825	4,148,317	4,131,376	0.41%
Subtotal	\$10,383,008	\$0	\$10,383,008	\$311,490	\$10,694,498	\$10,577,865	1.10%
Debt Service							
2012A Refunding Bonds	6,454,800	(6,454,800)	0	0	0	0	0.00%
2012B Refunding Bonds	1,771,300	0	1,771,300	88,565	1,859,865	1,869,945	-0.54%
2013A Corporate Purpose Bonds	430,283	(430,283)	0	0	0	0	0.00%
2013B Corporate Purpose Bonds	700,408	(700,408)	0	0	0	0	0.00%
Total Village Debt Service	\$9,356,791	(\$7,585,491)	\$1,771,300	\$88,565	\$1,859,865	\$1,869,945	-0.54%
Total Village Tax Levy	\$19,739,799	(\$7,585,491)	\$12,154,308	\$400,055	\$12,554,363	\$12,447,810	0.86%
Library Operations	\$6,291,874	-	\$6,291,874	\$188,756	\$6,480,630	\$6,425,372	0.86%
2009A Corporate Purpose Bonds	\$0	-	\$0	\$0	\$0	\$1,331,317	-100.00%
2016A Refunding Bonds	\$1,765,958	-	\$1,765,958	\$88,298	\$1,854,256	693,756	167.28%
Total Library Tax Levy	\$8,057,832	\$0	\$8,057,832	\$277,054	\$8,334,886	\$8,450,445	-1.37%
COMBINED TOTAL LEVY	\$27,797,631	(\$7,585,491)	\$20,212,140	\$677,109	\$20,889,249	\$20,898,255	-0.04%

ORDINANCE NO. 6231

**AN ORDINANCE LEVYING TAXES FOR THE 2018 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 2018 tax year to be collected in fiscal year 2019.

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

Section 1: That the recitals set forth hereinabove are incorporated herein by reference as substantive provisions of this Ordinance.

Section 2: That the total budgeted amount for all corporate purposes legally made and to be collected from the tax levy of the 2018 tax year is hereby ascertained to be the sum of \$27,797,631.00 (Twenty-Seven Million Seven Hundred Ninety-Seven Thousand Six Hundred Thirty-One and No/100 Dollars).

Section 3: That the sum of \$27,797,631.00 (Twenty-Seven Million Seven Hundred Ninety-Seven Thousand Six Hundred Thirty-One and No/100 Dollars) is the total 2018 Tax Levy for the Operations, Pensions and Debt Service of The Village of Glenview and the Glenview Public Library as follows:

Corporate	\$2,651,361
IMRF Pension, Included in Corporate	1,256,146
Police Pension	2,448,009
Firefighters’ Pension	4,027,492
2012-A Refunding Bonds	6,454,800
2012-B Refunding Bonds	1,771,300
2013-A G.O. Bonds	430,283
2013-B G.O. Bonds	700,408
Glenview Public Library	6,291,874
Library Debt Service 2016-A Refunding Bonds	<u>1,765,958</u>
 Total 2018 Tax Levy	 \$27,797,631

Section 4: That the purposes and the corresponding amounts budgeted to be collected from the tax levy, are detailed in Appendix A.

Section 5: That the total sum of \$27,797,631.00 (Twenty-Seven Million Seven Hundred Ninety-Seven Thousand Six Hundred Thirty-One and No/100 Dollars) be ascertained, budgeted and detailed as aforesaid, and the same is hereby levied and assessed on all property subject to taxation within the Village according to the value of said property as it is assessed and equalized for State and County purposes for the current year.

Section 6: That there is hereby certified to the County Clerk of Cook County, Illinois, the several sums aforesaid constituting said total amount of \$27,797,631.00 (Twenty-Seven Million Seven Hundred Ninety-Seven Thousand Six Hundred Thirty-One and No/100 Dollars), which said total amount the Village required to be raised by taxation for the 2018 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 7: If any section, paragraph, clause, sentence or provision of this Ordinance shall be found and determined to be invalid by a court of competent jurisdiction, all valid parts that are severable from the invalid parts shall remain in full force and effect.

Section 8: All ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of such conflict, hereby repealed.

Section 9: This ordinance shall be in full force and effect ten (10) days after its passage, approval and publication in pamphlet form.


PASSED this 4th day of December, 2018

AYES: Hinkamp Jenny Karton Khoja


NAYS: None

ABSENT: White

APPROVED by me this 4th day of December, 2018


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

ATTESTED and FILED in my office
this 4th day of December, 2018.


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

Appendix A

<u>GENERAL CORPORATE FUND</u>	<u>2019 Budget</u>	<u>2018 Levy Amount</u>
Personnel	\$33,935,742	\$3,907,507
Contractual	13,907,097	
Commodities	1,954,106	
Other Charges	7,327,175	
Capital Outlay	420,000	
Internal Service Charges	4,950,456	
Transfers Out	12,951,582	
TOTAL GENERAL CORPORATE FUND	\$75,446,158	\$3,907,507
<u>POLICE PENSION FUND</u>		
Personnel	\$5,346,081	\$2,448,009
Contractual	208,934	
TOTAL POLICE PENSION FUND	\$5,555,015	\$2,448,009
<u>FIREFIGHTER'S PENSION FUND</u>		
Personnel	\$7,075,589	\$4,027,492
Contractual	306,739	
TOTAL FIREFIGHTER'S PENSION FUND	\$7,382,328	\$4,027,492
<u>SPECIAL TAX ALLOCATION FUND</u>		
2012-A G.O. Bonds - Principal and Interest	\$6,454,800	\$6,454,800
TOTAL SPECIAL TAX ALLOCATION FUND	\$6,454,800	\$6,454,800
<u>WAUKEGAN/GOLF TIF FUND</u>		
2013-B G.O. - Principal and Interest	\$700,408	\$700,408
TOTAL WAUKEGAN/GOLF TIF FUND	\$700,408	\$700,408
<u>CORPORATE PURPOSE BONDS FUND</u>		
2012-B G.O. - Principal and Interest	\$1,771,300	\$1,771,300
2013-A G.O. - Principal and Interest	\$430,283	\$430,283
TOTAL CORPORATE PURPOSE BONDS FUND	\$2,201,583	\$2,201,583
<u>LIBRARY FUND</u>		
Personnel	\$5,486,547	\$5,486,547
Contractual	1,102,830	805,327
Commodities	613,410	
Other Charges	68,870	
Capital Outlay	280,286	
Transfers Out	217,224	
TOTAL LIBRARY FUND	\$7,769,167	\$6,291,874
<u>LIBRARY DEBT SERVICE FUND</u>		
2016-A G.O. - Principal and Interest	\$1,765,958	\$1,765,958
TOTAL LIBRARY DEBT SERVICE FUND	\$1,765,958	\$1,765,958

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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