



Village of Glenview 2020 Annual Budget





The Village of Glenview

Fiscal Year 2020 Adopted Annual Budget

Presented to:

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

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morill

Executive Director

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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 2020. The Board of Trustees held three public budget workshops throughout the months of September and October, as well as two Capital Improvement Program (CIP) workshops seeking resident input, which were both 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 2020 budget continues to focus 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 2019 property tax levy to be collected in 2020, 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 .88% increase from the 2018 tax year, or \$106,958. 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 \$190,566,616, of which \$74,945,775 are in the Corporate Fund. The Village-wide expenditures are \$180,914,159, of which \$79,388,697 are in the Corporate Fund and include a one-time \$4,500,000 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 \$57,078 in the Corporate Fund. Ending fund balances for all Village funds remain within the approved Village fund balance policies.

2020 Financial Position

The Village of Glenview continues to maintain a stable financial position, however, we are beginning to see flattening of some major revenue streams, including sales tax. In addition, during the 2020 budget development process the Village Board affirmed the previous direction, given earlier in the year, to adopt a new open funding policy for the Police and Fire Pension Funds resulting in a FY2020 contribution increase of \$2.1 million. This decision was made, based on the recommendation of the Police and Fire Pension Boards, in order to establish a more financially sound pension funding plan that over time reduces unfunded liability and creates greater Village funding stability. While the Police and Fire Pension contributions are included in the property tax levy, it is important to note that even with this substantial increase to the Pensions in FY2020, there is NO increase to the total Village property tax levy. Funding of this increase was made possible through the Village's zero-based budgeting approach and strong commitment to holding the line on cost increases.

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 35% - 45% of expenditures. Specifically, the projected ending 2020 Corporate Fund balance is 38.9%, which includes a transfer to the Capital Projects Fund of \$6,500,000 plus the additional \$4,500,000 appropriated from the prior year's available fund balance. The 2020 transfer to Capital Projects includes an increase in the additional funding of \$1,500,000 compared to 2019.

The 2020 Budget continues the Village's ongoing commitment to challenging the status quo, evaluating opportunities for alternative service delivery models, and holding the line on cost increases. The Village's overall stable financial position is evidenced by the following financial indicators:

- ✓ Moody's Credit Rating remains at highest possible level – Aaa
- ✓ The Village continues to adopt a balanced budget where revenues and available fund balance meet or exceed the budgeted expenditures
- ✓ The Village maintains the required reserve levels as defined by policy in each of the funds
- ✓ The Village continues to prioritize investment in the Village infrastructure replacements with the development of a 2020 CIP Budget of \$25.4M
- ✓ The Village continues its strong commitment to appropriately fund employee pension benefits through an increased 2020 contribution to the Police and Fire Pension Funds

In a sustained effort to be prepared for both State budget actions and shifts in the economy, the Village Board gave direction to change the Corporate Fund Balance Policy from between 30% and 40% of expenditures to 35% to 45% of expenditures. 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 \$14,100,000 in state and federal funds for projects for 2020 – 2024. Staff continues to have project-ready plans to submit for outside funding as opportunities are made available. The 2020 CIP budget contains approximately \$25,400,000 in total planned projects which includes \$4,500,000 in projects that were accelerated to be included in 2020. 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, revenue trends showed continued improvement in many areas such as general and home rule sales tax growing in each of the last few years. However, 2019 showed a flattening in sales tax revenue and the 2020 budget assumes a 1% increase. Major commercial developments significantly boosted Building Permits and Annexation Fees in 2014 and 2015 and these developments will contribute to 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 are less frequent, Building Permits and related development revenues, while they will naturally fluctuate from year to year, tend to be more stable. The 2020 budget for building permits is projected to increase from the 2019 level due to a number of commercial projects being held over from 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 embrace opportunities and address the challenges continue to have 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.

Sincerely, .



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, which discusses the continued strong financial position of the Village, what actions were taken to maintain a healthy financial position, and the Village's ability to be prepared for economic and fiscal challenges as they arise. 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 2020 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 2020 budget by division, category 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 2020 Budget Resolution, 2019 Tax Levy documents, and 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.



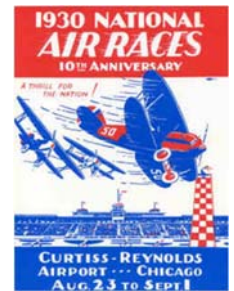
Originally the village was called South Northfield, then for a time North Branch. In 1878, Fred Hutchings named it Oak Glen. But the railroad already had a stop by that name, so another designation had to be found. After an attempt to call it Hutchings after the donor of the land (Sara Hutchings didn't 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.

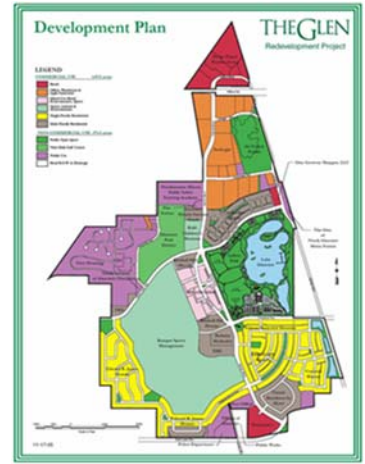


From 1937-1995, the Glenview Naval Air Station was an integral part of the Village of Glenview. For 58 years, the Village enjoyed a strong, friendly and productive relationship with the Navy men and women stationed at the Base. U.S. Naval air power came of age in the years prior to and during World War 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 (*see right*), 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.

Over the last decade, 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 (*see right*)



- 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 (see below), 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 (see right) 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 (see right) 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 (see right) 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 (see left) in the Prairie Glen Corporate Park. The WGA runs the Evans Scholars Foundation for golf cadies and will sponsor a Korn Ferry 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.

- Parkside of Glenview, a 29 unit single-family cluster home development on the former Gibson site, was granted approval in 2019 and is currently under construction.
- The 8 acre Hart Estate was approved for a 35,000 square foot grocery store and three retail outlot buildings at the corner of Willow and Pfingsten Roads (see right) with construction anticipated to start in the spring of 2020.
- North American Corporation has pulled permits in 2019 for their proposed 135,000 square foot office and warehouse addition to their existing facility in the North Shore Corporate Park.
- Abt Electronics received approval in 2019 to construct a 420,000 square foot addition of their existing warehouse. Other improvement include a recycling building, new fueling station and additional loading docks which will be constructed in phases in 2020 and 2021.



The Village's 2018 equalized assessed valuation was \$2,455,812,778; of this amount, 76.3% was classified as residential, and 23.7% 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 14 square miles and has a population of approximately 47,333 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 278 full-time employees in six municipal departments; Administrative Services, Community Development, Fire, Village Manager's Office, Police, and Public Works.

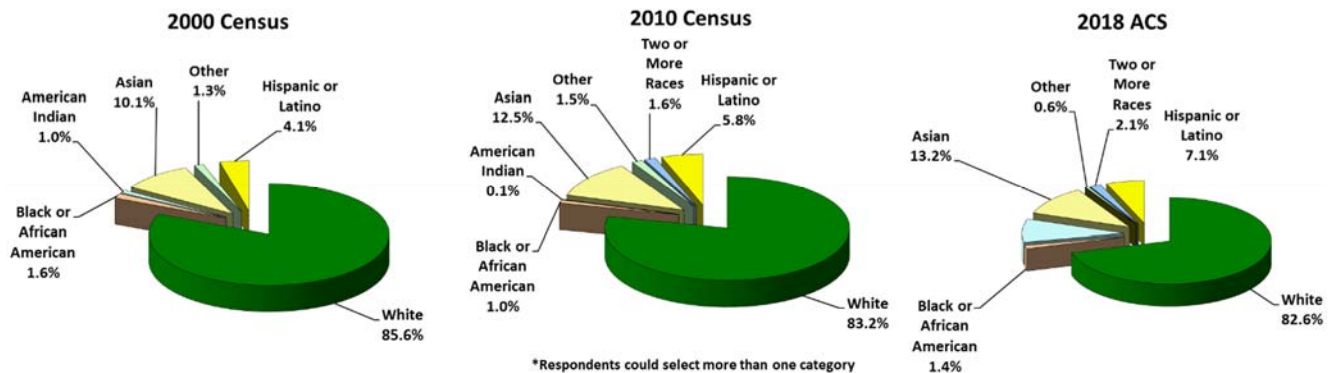
Village of Glenview Demographics

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
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
2018	47,333	49% 22,960	51% 24,373	46.1	61,644	110,402	142,391	49,051

Source: ACS 2008 to 2018 Estimates and 2017 Special Census

Population Diversity*

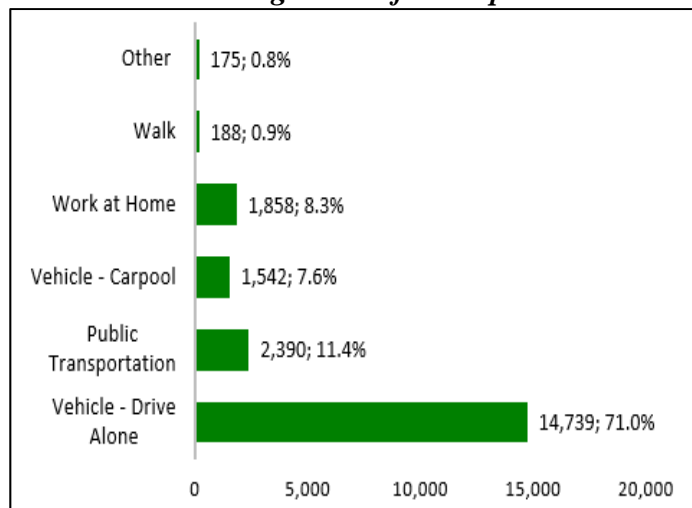


Age Breakdown of Village Population

Age	Amount
0-9 Years	5,742
10-14 Years	3,582
15-24 Years	4,670
25-34 Years	3,900
35-44 Years	5,073
45-54 Years	7,058
55-64 Years	6,894
65-74 Years	5,264
75-84 Years	3,164
85 Years & Over	1,986

Source: ACS 2018 Estimates

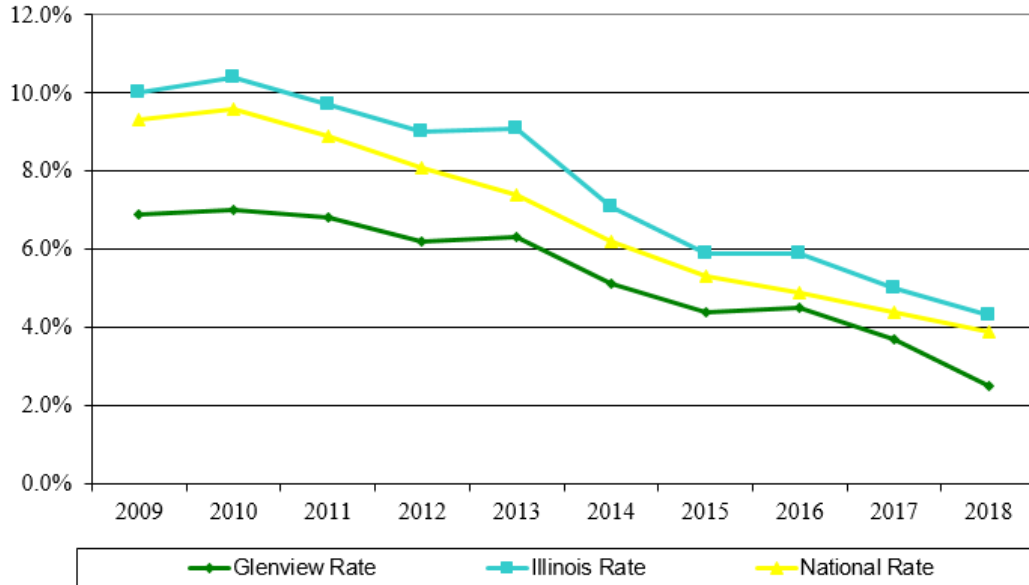
Commuting Mode of Transportation



Source: ACS 2018 Estimates

Unemployment Rates

The Village's most recent unemployment figure as of December 2018 indicates a rate of 1.9%, which is 1.6% below the State of Illinois rate of 3.5% and 1.5% below the National rate of 3.4%.



Source: Illinois Department of Employment Security

Principal Employers

Employer	Number of Employees	Percentage of Total Village Population
Abt Electronics	1,573	3.34%
Astellas	1,449	3.08%
Glenbrook Hospital	1,099	2.34%
Anixter, Inc.	726	1.54%
ITW/Signode	695	1.48%
Glenview Comm. School Dist 34	695	1.48%
Kraft Foods Technology Center	600	1.27%
Glenbrook South High School	433	0.92%
Glenview Terrace Nursing Home	418	0.89%
Signode	400	0.85%

Principal Property Taxpayers

Taxpayer	Taxable Assessed Valuation (TAV)	Percentage of Total Village TAV
Illinois Tool Corp	\$ 36,698,607	1.46%
Astellas US Holdings	22,164,258	0.88%
Northshore University	20,103,569	0.80%
The Glenview Center	18,693,783	0.74%
Abt Electronics	17,554,644	0.70%
RJA Property Holdings	15,329,066	0.61%
Thomson Reuters Pts	13,729,167	0.54%
CPUS Glen Pointe LP	13,585,970	0.54%
Signode, Division of ITW	12,923,436	0.51%
Kimco Realty Corp.	12,789,466	0.51%

Source: Village of Glenview 2018 Comprehensive Annual Financial Report

Housing Statistics Last Ten Fiscal Years

Year	Average Household Size	Median Home Value	Owner Occupied Housing	Renter Occupied Housing
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
2018	2.77	491,200	83% 14,471	17% 3,011

Source: ACS 2008 to 2018 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

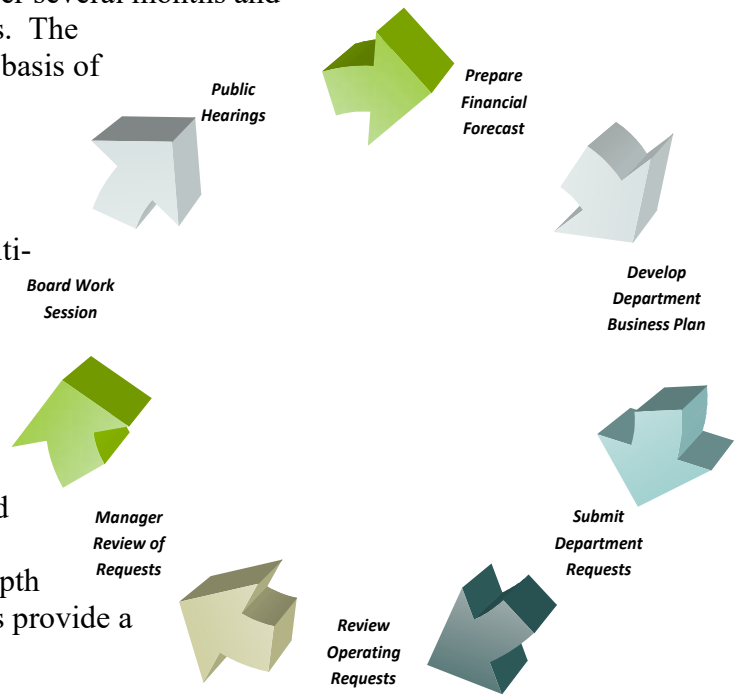
The Village Board holds several workshop sessions and invites the public to attend. Each workshop has a different focus and all funds are presented.

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.



2019 Schedule for FY 2020 Budget Preparation

Schedule Kick-off

May Department Head Budget Priorities Development
Budget Entry Training

Level 1 - Department Budget Development

July Departments complete budget entry for 2019 Projections and 2020 Budget
Budget Team Reviews 2019 Projections and 2020 Budget - All Funds
2020 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

September 12, 2019 Public Presentation of Capital Improvement Program
September 24, 2019 Public Presentation of Corporate Fund Projections, Corporate Fund Department Budgets and Miscellaneous Funds
October 29, 2019 Public Presentation of Water and Sewer Rates and Remaining Funds

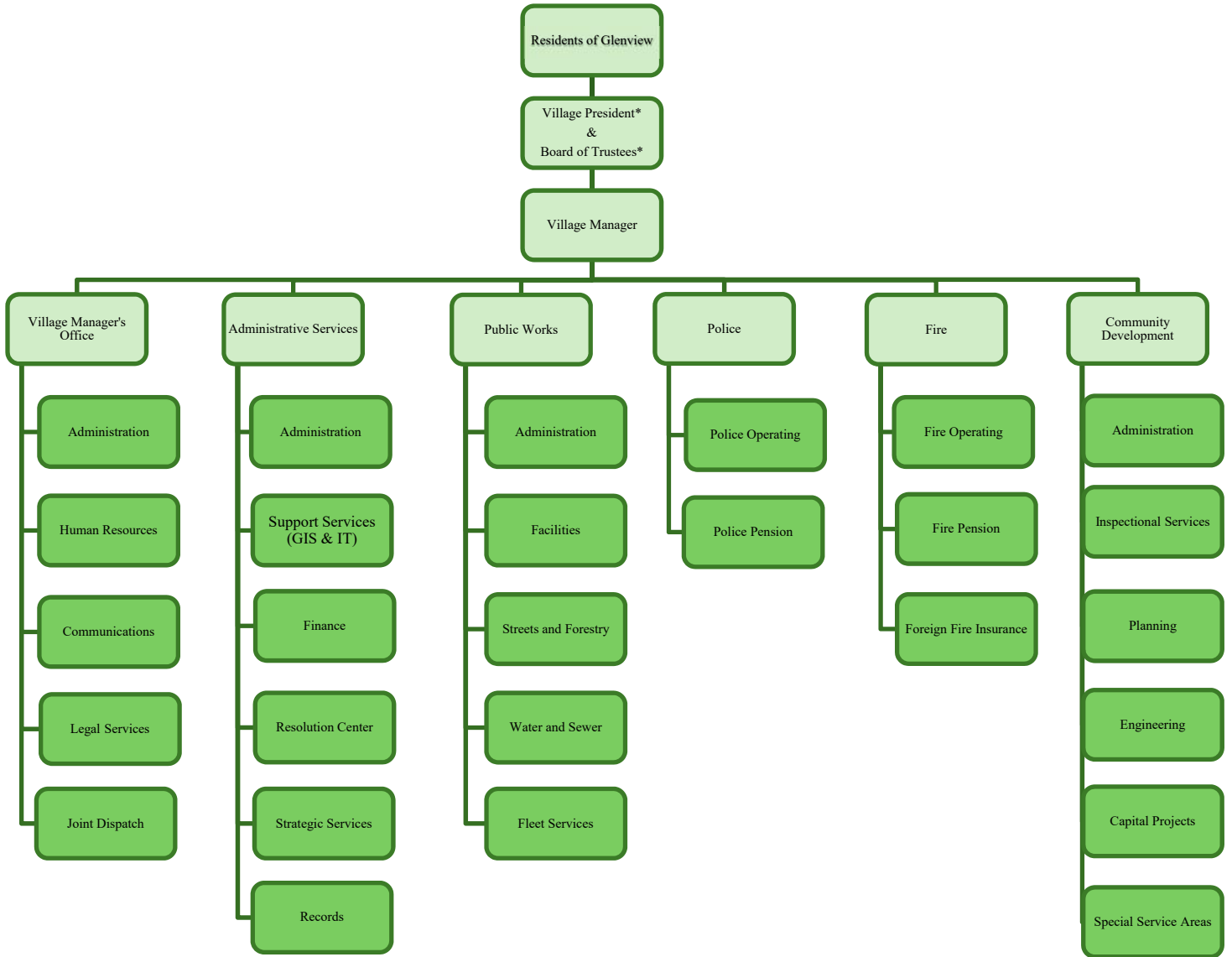
Level 4 - Levy Hearing and Public Budget Display

November 21, 2019 Public Hearing on Proposed 2019 Tax Levy Ordinance (First Reading)
November 21, 2019 Proposed 2019 Tax Levy Abatement Ordinances (First Reading)
November 21, 2019 Proposed 2019 SSA Tax Levy Ordinances (First Reading); adoption of same
November 21, 2019 Proposed Budget on Display for Public Inspection at Village Hall, Library and on the Village's Website
November 26, 2019 2020 Public Employee Total Compensation Packages posted on Village Website

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

December 3, 2019 Public Hearing on the Proposed 2020 Budget; adoption of same
December 3, 2019 Proposed 2019 Tax Levy Abatement Ordinances (Second Reading); adoption of same
December 3, 2019 Proposed 2019 Tax Levy Ordinance (Second Reading); adoption of same
December 26, 2019 File 2020 Budget Resolution, 2019 Tax Levy Ordinance and 2019 SSA Levy Ordinances with the Cook County Clerk
December 26, 2019 File 2020 Certificate of Estimated Revenue by Source with the Cook County Clerk
December 26, 2019 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 2020 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 21
Legal Notice of Public Hearing	At least one week prior to the public hearing	At least 7 days prior to the required public hearing	Nov 21
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 3
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 3
Public Hearing on the Proposed Tax Levy	Prior to Adoption	Prior to Adoption	Nov 21
Adoption of the Annual Tax Levy by the Board of Trustees	In time to meet the filing requirement of the last Tuesday in December	In time to meet the filing deadline	Dec 3
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 26
Filing the Truth in Taxation Certification	On or before the last Tuesday in December	Filed with the Tax Levy	Dec 26
Filing the Budget Ordinance with the County Clerk's Office		Within 30 days of adoption by the Board of Trustees	Dec 26

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 35% - 45% 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.

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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 2020 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 2020 Village Management Team Goals are detailed on the following few pages and linked to the strategic priorities.

The 2020 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**

2020 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 mid-year 2020 and the revenue and expenses that will be impacted by closure of the Glen TIF in 2022
1	Conduct a banking services pricing	Release a Request for Proposals for banking services
1	Onboard Aqua as a wholesale customer	Add meters to billing system, program meters for AMI system and WaterSmart portal, bid and install SCADA, commences wholesale water delivery by June 8, 2020
1, 4	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	Financial Policy review	The Financial Policy Manual compiled in 2013 will be reviewed for general update

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

Operations

3, 4	Develop monthly Village-wide performance report that measures effectiveness of service delivery	Evaluate market for tools to support data collection and reporting, including dashboard
4	2020 state primary and general election early voting community support	Identify and implement parking and customer service strategies for anticipated voter volume
4	Complete the required juvenile record expungements	Staff has developed the process to identify, review and expunge records that meet the amended Juvenile Court Act
1, 4	Continue Union negotiations for contract negotiations with Police, Fire, Dispatch and Public Works	The Village is currently engaged in collective bargaining negotiations with all four unions (Fire, Police, Dispatch and Public Works). The Police contract expired on 12/31/2018 and Fire, Dispatch and Public Works expire on 12/31/2019
3, 4	Complete a Fire Department response approach consulting study and evaluate the results	Fire staff will identify a consultant, provide input and data, discuss the study's findings, and evaluate the next steps
3, 4	Complete a Police Department operations consulting study and evaluate the results	Police staff will identify a consultant, provide input and data, discuss the study's findings, and evaluate the next steps
3, 4	Develop a Dispatch Services strategic plan	The Dispatch team has started working on the center review and strategic plan with our consultant Mission Critical Partners. The completion of the dispatch study and strategic plan is targeted for April of 2020

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

Operations (continued)

4	Evaluate Village's Wellness Program and Select Wellness Vendor	Staff has established an interdepartmental team to evaluate and select a vendor focused on offering a dynamic wellness program, of which includes monetary incentives. The RFP has been released and responses will be received in early December. Upon selection of a vendor that meets the Village's needs, staff will coordinate with the interdepartmental team to establish the key parameters of the program and implement the selected program
1, 3, 4	Develop policies and organizational infrastructure regarding the use of part-time Police Officers	Pursuant to the existing Collective Bargaining Agreement, the department has the authority to use part-time Police Officers to enhance the full-time force. Police staff will evaluate the use of part-time officers in connection with their operations study
1, 4	Modernization of Recruitment through applicant tracking and onboarding software	At the December 3, 2019 Board meeting an agreement with ClearCompany was approved to provide applicant tracking and onboarding software services. The applicant tracking program will result in time efficiencies for staff and a more user friendly experience for the applicant. The onboarding system will also result in time efficiencies when enrolling new employee in benefits and providing them with pertinent paperwork
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. Conduct a commuter parking survey to obtain feedback from commuter parking customers
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	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 State of Illinois Next Generation 911 network by July 1, 2020	The Dispatch team is coordinating map data updates with GIS. The project with MGP is on track to be completed by July 1, 2020
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
4	Evaluate software or applications that allow Village customers to file less than lethal use of force police reports online	Reports that fall into this category are those that are filed for insurance purposes only
4	Oversee RFP process and selection of a vendor for 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

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

Information Technology (continued)

3,4	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	Further develop the Village SmartCity strategy and integrate within a 2020-2022 new technology strategic plan	A smart city uses electronic data collection to enhance the quality, performance and interactivity of services and infrastructure to reduce costs and increase contact between the Village and residents
4	Continue Office 365 planning as a phase in the Village cloud migration strategy	System bandwidth, licensing, security, outages, and related activities including a transition plan, procurement, implementation, installation and support are to be prepared
2,3,4	Conduct a multi-year FY 2020-2022 technology strategic planning process	The Village currently has a 2019-2021 Technology Strategic Plan. An intradepartmental team will review the plan, update priorities, and discuss potential 2022 projects
2,4	Support the transfer of data communication network from third-party provider to microwave solution connected to the Northfield Township Technology Consortium	The Village is in the process of installing redundant 500 MB connections for all public buildings through the Northfield Township Technology Consortium which will further secure the Village network and provide faster connection speeds
4	Purchase, image and replace remaining Windows 7 computers with Windows 10	The Village will complete the priority phase 1 upgrades by mid-January (96 computers) and will complete the remaining phase 2 non-priority upgrades as time permits in 2020

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
3,4	Support the Village's economic development efforts by developing an economic development strategic plan	Staff is in the process of hiring a consultant who will assist in gathering and analyzing information to seek Village Board input on a SWOT analysis, corridor plans and strategies for Downtown, The Glen Town Center, and other business corridors, and consider development of an economic incentive framework
2,4	Manage ongoing development projects such as Pffingsten/West Lake office building, and the Glen Town Center	Staff will continue to efficiently guide applicants through the Village's regulatory review process. Additionally, staff will meet regularly with the owners of the Glen Town Center to discuss and promote status of tenants
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; following development approvals, if applicable, staff will proceed with closing the sale to the Drake group
3,4	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
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

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

Economic Development (continued)

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
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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 permanent removal of the proposed holding track from the project; staff will closely monitor the progress of the project through completion of the Environmental Assessment and FRA review
3, 4	Facilitate the move of the Amtrak Hiawatha train stop from the Downtown station to the North Glenview station	Staff will commence discussions with Amtrak and Metra to relocate the Amtrak stop to The Glen of North Glenview. If progress can be made with the agencies, staff will coordinate with legislators and seek Federal 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, the Northwest Municipal Conference, and selected consultants 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
2, 4	Participate in a multi-jurisdictional project that will enhance station alerting in the Fire Stations	The plans for station alerting have been completed. The purchasing phase will begin in Q1 2020, with implementation in Q3 – Q4
1, 4	Revise the Glenbrook Fire Protection District agreement	Analyze the percentage of Fire Department support provided to the unincorporated areas from the former Glenbrook Fire Protection District 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
4	Monitor and mitigate noise impacts from O'Hare International Airport	Maintain membership in the O'Hare Noise Compatibility Commission, attend the various committee meetings, and provide the Board and community with updates and recommendations, as appropriate
4	Monitor and mitigate impacts of the proposed Chicago Executive Airport (CEA) expansion	Maintain participation in the CEA planning process and monitor changes that may impact the Village
2, 4	Monitor and mitigate the impacts of potential odor from a new composting facility proposed on the former Sexton Landfill called Patriot Acres	Work to enforce proper landfill closeout actions are taken prior to secondary projects such as Patriot Acres composting being approved. Seek alternate consideration of a solar panel project versus the more intense use of composting on the site

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

Intergovernmental Relations (continued)

2, 4	Monitor the State budget process to ensure high-priority IDOT intersections get programmed and constructed; push for construction of the Milwaukee/Lake intersection; pursue completion of Intersection Design Studies (IDS) for Lake/Waukegan and Shermer/Willow	Use legislative support to advocate for project funding for all Glenview intersections listed above, 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
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1: Fiscal Sustainability, 2: Infrastructure Investment, 3: Challenge the Status Quo, 4: Commitment to Customer Service

Capital Improvement Program

1, 2, 4	Continue advocating for an improvement project for the Tall Trees neighborhood to mitigate 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
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
2, 3, 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

3, 4	Develop new community communication plan to increase community engagement	Staff will transmit an RFP to solicit a consulting firm to develop a master community engagement plan that will form the basis of improving communications with residents and businesses. This could involve more involvement in community events, branding, etc.
4	Communicate information regarding the US 2020 Census	Continue to provide public information on the Village website and work with jurisdictions to spread communications regarding the purpose of the census
4	Complete a Community Survey and present findings to the Village Board	The Village last completed a community survey in 2015. ETC was hired to complete the survey in 2019, and will present findings to the Board in Q1 2020. 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 internally with the department to discuss ways to enhance the local view of our police force; coordinate with the Community Engagement initiative and programing

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

Organizational Development

3, 4	Continue to actively communicate the Village Trust-Think-Serve leadership pillars	A publication describing the Village’s leadership pillars, Trust-Think-Serve has been developed and will be shared with all employees. Training and support will continue to be provided to supervisors and management to put the pillars into practice and to reinforce them on a daily basis. The Village has also implemented a system to track and share the feedback given to employees on a daily basis
3, 4	Conduct Village-wide succession planning efforts	Staff will analyze current demographics, identify skill gaps and training needs, as well as identify areas of valuable institutional knowledge, and engaging with employees about their career goals and aspirations
3, 4	Continue to solicit ideas and identify ways that the Village can improve in various areas by maintaining an open dialogue with the Supervisors	The Village has established a recurring opportunity for Supervisors to meet and collaborate with one another, as well as the Village Manager. Through this process, the Supervisors have identified the following areas as ones they would like to see the Village work on: Improve internal communications, improve the work order process through technology enhancements, and recruit and retain high quality employees

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	2018 Actual	2019 Projected	2020 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	12%	4%	10%
	Average number of web visits each month	48,845	45,830	50,000
Human Resources	Number of Safety/Loss Prevention trainings conducted per year	3	3	3
	Number of property/casualty claims	13	13	5
	Number of OSHA recordable injuries per year	5	7	5
	Number of medical only workers' compensation claims per year	12	23	10
	Number of Equal Employment Opportunity compliance training topics conducted per year	1	0	1
	HMO Health plan claims loss ratio	93.5%	100.8%	94.0%
	PPO Health plan claims loss ratio	59.20%	86.50%	99.00%
	Percent change in Rx cost per employee per month	-11.00%	66.30%	7.50%
	Percent change in generic prescription Rx utilization	2.00%	-1.00%	1.00%
	Percent change in 90 day mail order Rx utilization	3.70%	-0.87%	1.00%
	Process 90% of Fire and EMS calls within 2 minutes (ISO standard) Note: All Fire calls process within 90 seconds	76%	76%	80%
	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	0.035	0.036	0.0365
	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	95%	96%	96%
	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	85%	85%	85%
Finance	Consecutive years for receiving the Certificate of Achievement for Excellence in Financial Reporting	37	38	39
	Consecutive years for receiving the Distinguished Budget Presentation Award	11	12	13
	Auditor issued unmodified "clean" audit opinion (Y/N)	Y	Y	Y
Resolution Center	# of payments made by customers using Citizen Self Service	13,881	15,887	16,000
	# of online bank bill payments processed	16,137	16,053	16,100
	# of phone calls answered	39,042	44,366	44,500
	# of times a call is re-queued	5,226	8,195	6,230
	# of Public Works work order requests	3,294	3,352	3,350
	# of property violations reported and entered	668	593	600
	# of residents notified of continuous water usage	3,008	3,259	3,300
	# of apartments notified of continuous water usage	351	592	600
	# of commercial properties notified of continuous water usage	156	144	150
Police Records	# Police-related FOIA's processed	1,482	1,364	1,400
	# Police Non-emergency calls handled	20,074	17,504	18,000
	# Subpoenas processed	369	317	350
	# Ticket payments processed	1,914	1,868	1,900

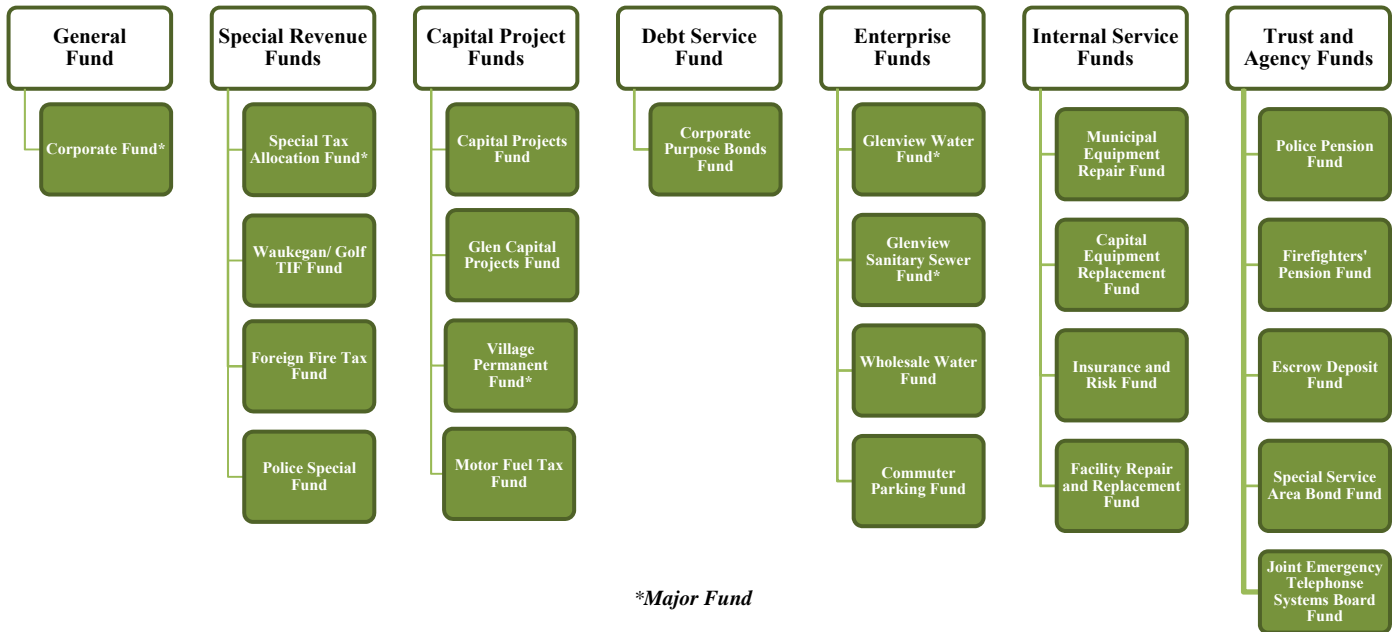
Division	Performance Measure	2018 Actual	2019 Projected	2020 Target
Public Works Department				
Administration	Review 10% of standard operating procedures annually	100%	100%	100%
	90% adherence to training schedules	100%	100%	100%
	Number of average hours of training per Maintenance Worker	22	24	24
	Number of work orders completed	3,305	3,338	3,400
	Number of utility hits	0	0	0
Fleet	Percent of minimum billable hours	57.8%	57.0%	>65%
	Percent of repairs completed in 1 day	90.9%	99.3%	>80%
	Percent of repairs completed in 3 days or less	95.8%	99.6%	>90%
	Percent compliance with scheduled preventative maintenance schedules	84.2%	84.0%	>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)	6	6	4
	Number of inches during the December - January snow season	40.6	49.8	45
	Number of plow events during the December - January snow season	8	10	8
	Number of salt runs during the December - January snow season	18	16	12
	Tons of salt used during the December - January snow season	3,553	3,423	3,500
	Loads of snow hauled to various sites during the December - January snow season	411	617	300
	Number of trees infested with EAB removed	80	60	40
Water and Sewer	Number of meter service calls (e.g. meter tests, installations, final reads and repairs)	2,707	1,573	2,000
	Number of sanitary sewer feet cleaned (Glenview System)	231,493	163,672	190,000
Facilities	Percent of budgeted funds committed in Facility Repair and Replacement Fund for fiscal year	23%	35%	50%
	Number of work orders completed	509	606	500
Police Department				
Police Department	Use of traffic calming devices (<i>traffic unit has been affected by manpower - less one officer</i>)	27	13	15
	Implementation of citizen/business contact through Walk & Talks	3,578	6,501	6,826
	Number of residents that participated in child safety seat programs	213	187	200
	Selective enforcement efforts at school zones, hazardous intersections and speeding "hot spots"	1,614	3,957	4,155
	Missing person cases referred to Detective Bureau within 2 hours of receipt	14	14	16
	Number of self-initiated (directed) patrols	6,721	10,698	11,019
	Number of domestic violence victims supported/assisted within 24 hours of notification	34	25	28
Fire Department				
Fire Department	Percentage of Fire Department standard operating procedures are reviewed & updated	60%	70%	75%
	Percentage of K-6 classrooms to present a specific message	100%	100%	100%
	EMS baseline Turnout Time (the time between dispatch notification and vehicle(s) enroute) of 90 seconds	75%	77%	85%
	Fire Baseline Turnout Time (the time interval between dispatch notification and vehicle(s) enroute) of 90 seconds	75%	77%	80%
	Fire & EMS Baseline Travel Time (the time interval from enroute until on scene, based on urban population) of 5 minutes 12 seconds*	93.5%	94.5%	95%
	Total Baseline Response Time: EMS (Call creation to arrive, first unit on scene) of 8 minutes 12 seconds	95%	95%	98%
	Total Baseline Response Time: Fire (Call creation to arrive, first unit on scene) of 8 minutes 27 seconds	95%	95%	98%
	*Travel times are affected by weather conditions thus no percentage change in the performance target			
Community Development				
Departmental	Percentage of small permits meeting first target reviews (e.g. fence or driveway) should be reviewed within five days and medium permits (e.g. single family residential additions) should be reviewed within ten days	88%	86%	88%
	Percentage of annual CIP budget that is expended in the budgeted year	100%	96%	96%
	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	4.1	4.2
	Infrastructure Management Services (IMS) Village-wide roadway rating exceeding Village goal of 75 out of 100, meaning a vast majority of roadways are in fair or better condition	76.4	76.4	76.4
Work Load Indicators	Number of building permits issued	3,400	3,400	3,000
	Number of inspections completed (including code enforcement)	11,800	11,850	11,250
	Number of Appearance Commission cases processed annually	133	111	110
	Number of Plan Commission cases processed annually	48	50	45
	Number of Zoning Board of Appeals cases processed annually	40	31	30
	Total value of CIP projects awarded	\$15.5M	\$18.7M	\$20.0M

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.

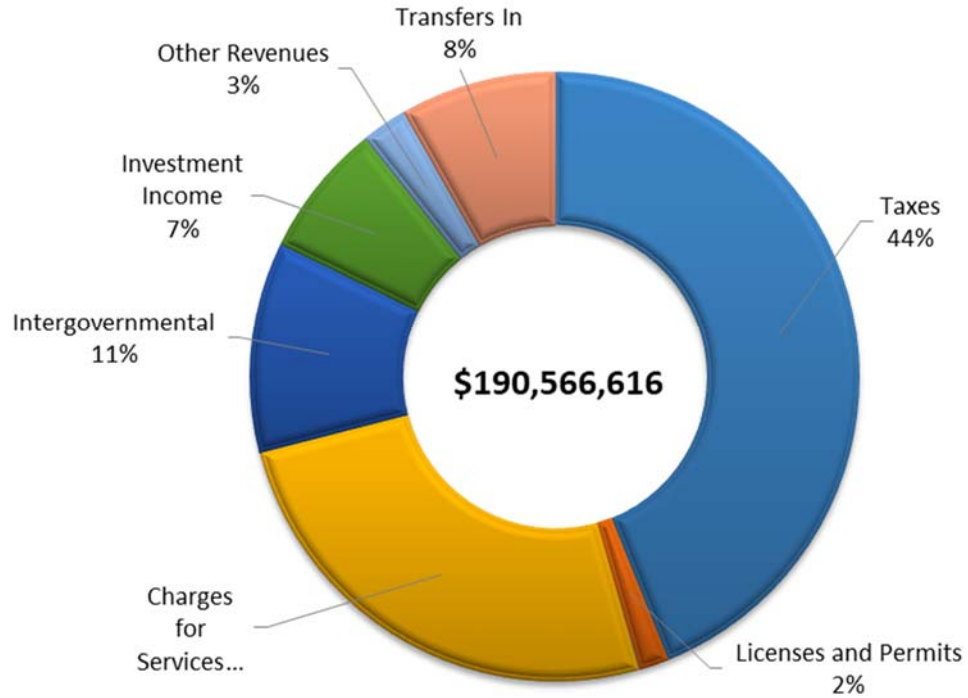
Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies.

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.

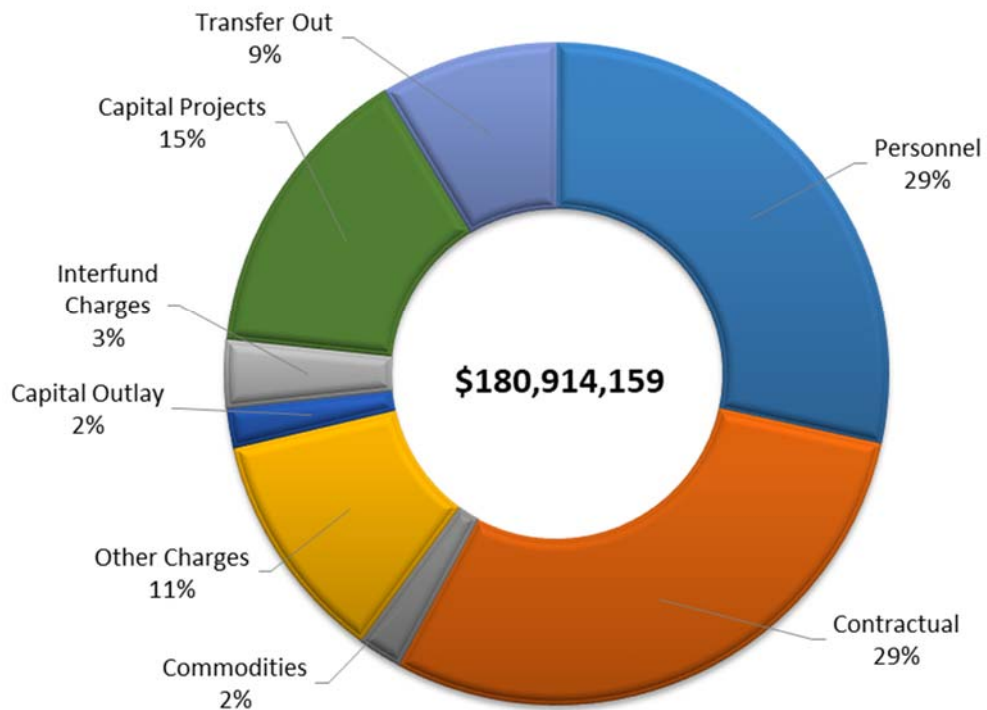
All Funds Summary

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018 Actual	Revised Budget	Projected Actual	2020 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$306,479,840	\$311,538,535	\$311,538,535	\$330,767,876
<i>Budgeted Revenues</i>				
Taxes	82,539,600	82,638,779	83,122,658	83,689,933
Licenses and Permits	3,022,531	2,554,490	2,227,925	3,048,309
Fines and Forfeits	130,280	205,725	128,867	146,778
Charges for Services	43,282,967	44,911,864	43,311,549	48,369,640
Intergovernmental	19,185,665	19,804,332	20,753,482	21,444,343
Investment Income	(5,099,319)	13,132,220	15,844,412	13,460,770
Other Revenues	3,547,435	5,280,851	3,727,428	4,684,518
Transfers In	11,444,981	15,305,240	14,282,744	15,722,325
<i>Total Revenues</i>	158,054,140	183,833,501	183,399,066	190,566,616
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	48,139,561	51,247,603	49,615,563	51,460,139
Contractual	49,733,657	54,197,749	50,472,287	53,224,720
Commodities	3,393,632	4,197,131	3,772,737	3,968,882
Other Charges	20,080,585	19,073,109	18,889,860	20,473,083
Capital Outlay	1,556,447	2,826,992	1,465,085	3,512,204
<i>Total Operating Expenditures</i>	122,903,883	131,542,584	124,215,532	132,639,028
<i>Other Expenditures</i>				
Interfund Charges	6,368,439	6,335,425	6,337,425	6,032,787
Capital Projects	12,278,143	22,448,381	19,334,023	26,520,019
Transfer Out	11,444,981	15,305,240	14,282,744	15,722,325
<i>Total Other Expenditures</i>	30,091,563	44,089,046	39,954,192	48,275,131
<i>Total Expenditures</i>	152,995,445	175,631,630	164,169,724	180,914,159
<i>Surplus/(Deficit)</i>	5,058,695	8,201,872	19,229,342	9,652,457
<i>Ending Fund Balance/ Net Position</i>	\$311,538,535	\$319,740,406	\$330,767,876	\$340,420,333

2020 Sources of Village Funds



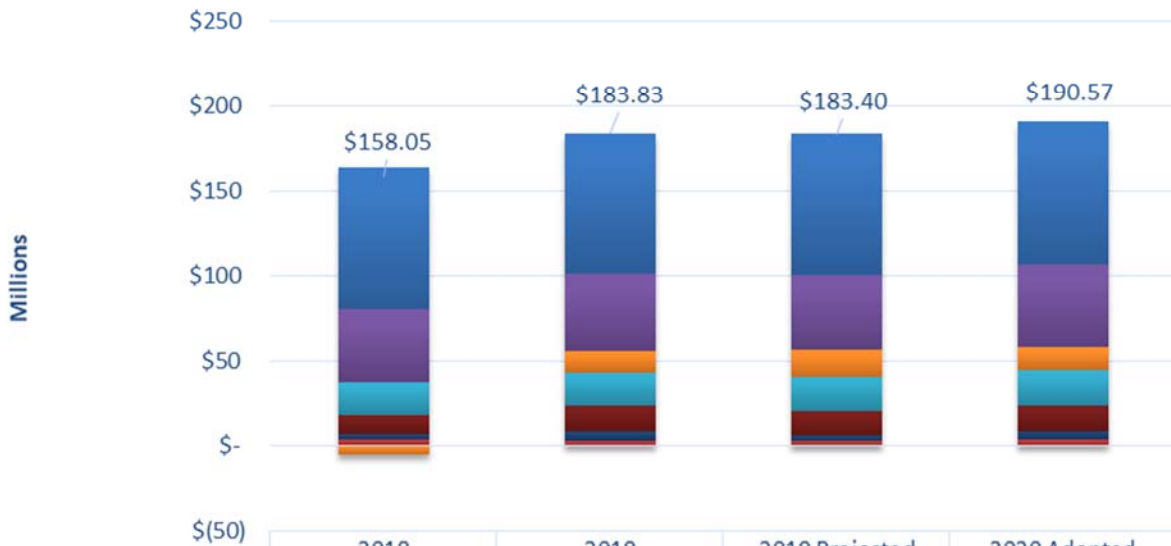
2020 Uses of Village Funds



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)



	2018 Actual	2019 Budget	2019 Projected Actual	2020 Adopted Budget
Local Taxes	\$82,539,600	\$82,638,779	\$83,122,658	\$83,689,933
Charges for Services	43,282,967	44,911,864	43,311,549	48,369,640
Investment Income	(5,099,319)	13,132,220	15,844,412	13,460,770
Intergovernmental	19,185,665	19,804,332	20,753,482	21,444,343
Transfers In	11,444,981	15,305,240	14,282,744	15,722,325
Other/Miscellaneous	3,547,435	5,280,851	3,727,428	4,684,518
Licenses and Permits	3,022,531	2,554,490	2,227,925	3,048,309
Fees and Fines	130,280	205,725	128,867	146,778
Total	\$158,054,140	\$183,833,501	\$183,399,066	\$190,566,616

For Fiscal Year 2020, Village-wide revenues are projected to increase by \$7,167,550 over the 2019 Projection. The 2020 budget assumes increases in most of the primary revenue categories with the exception of Investment Income, which is expected to decrease \$2,383,642 compared to the 2019 Projection. The 2019 Projection includes very positive portfolio returns for both the Police and Fire Pension funds and these high returns are not anticipated in 2020.

Local taxes are projected at \$83,122,658 in 2019 and budgeted at \$83,689,933 in 2020, an increase of \$567,275; mostly due to slight increases in General Sales Tax and Home Rule Sales Tax in the

Corporate Fund along with a slight increase in the incremental property taxes in the Special Tax Allocation Fund (explained below).

Charges for Services are projected to increase \$5,058,091 in 2020 compared to the 2019 Projection due to increases in water and sewer charges, increases in health insurance costs, and the increased Village pension contribution due to a change in the pension funding policy adopted during 2019.

Intergovernmental Revenues are projected to increase in 2020 by \$690,861 from the 2019 projection primarily due to contractual increases in dispatch revenue and additional revenue from the State Motor Fuel Tax, which was increased during 2019. In June 2019, the Leveling the Playing Field for Illinois Retail Act was signed into law by Gov. Pritzker. As a result of this law, the Use Tax revenue distribution might change in 2020 in some type of correlation with the Sales Tax revenues. However, the change has been deemed to be too complex to compute by state economic officials and, therefore, the Use Tax budget was kept flat with the 2019 projection.

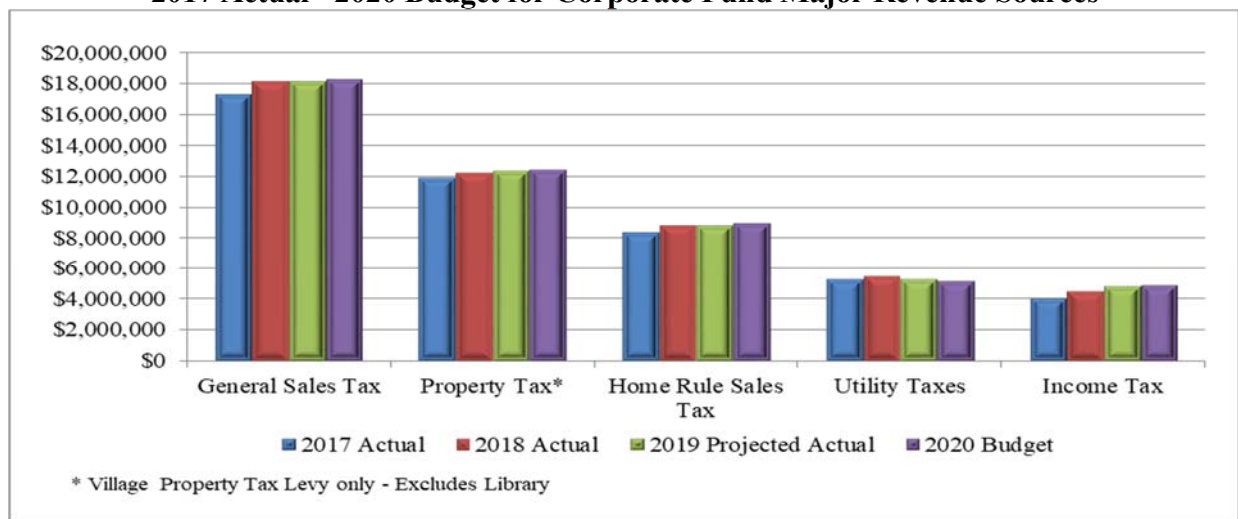
Transfers in are increased in 2020 primarily due to the one-time transfer from appropriated prior year fund balance for capital projects increasing from \$3,000,000 to \$4,500,000.

Other/Miscellaneous revenues increased in 2020 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 66.4% of the revenue collected in the Corporate Fund. As depicted in the chart below, the 2019 projection for General Sales Tax and Home Rule Sales Tax was kept flat with 2018 actuals while the 2020 budget is a 1.0% increase over the 2019 projection. The 2019 property taxes only increased by \$106,958 which is the new EAV growth associated with newly annexed, constructed or improved property for the 2018 tax year. State Shared Income Tax is projected to increase slightly in 2019 and 2020.

2017 Actual - 2020 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 2019, the Village’s Sales Tax receipts were up only 0.18% compared to the same period in 2018. Although the Village is hoping for continued improved growth, this is significantly lower than the annual growth in Sales Tax that the Village has seen since 2014.

	2015	2016	2017	2018	2019 Estimate	2020 Budget
Sales Tax Revenue	15,635,705	16,189,240	17,223,884	18,072,001	18,072,001	18,252,721
Percentage Change	4.43%	3.54%	6.39%	4.92%	-	1.00%

The Village has taken a conservative approach to projecting Sales Tax revenue for FY 2020. The budget of \$18,252,721 in Sales Tax receipts next year reflects an increase of only 1.00% to the existing 2019 projected Sales Tax base. In June 2019, the Leveling the Playing Field for Illinois Retail Act was signed into law by Gov. Pritzker. As a result of this law, the Sales Tax revenue distribution might change in 2020 in some type of correlation with the Use Tax revenues. However, the change has been deemed to be too complex to compute by state economic officials.

*** Home Rule Sales Tax**

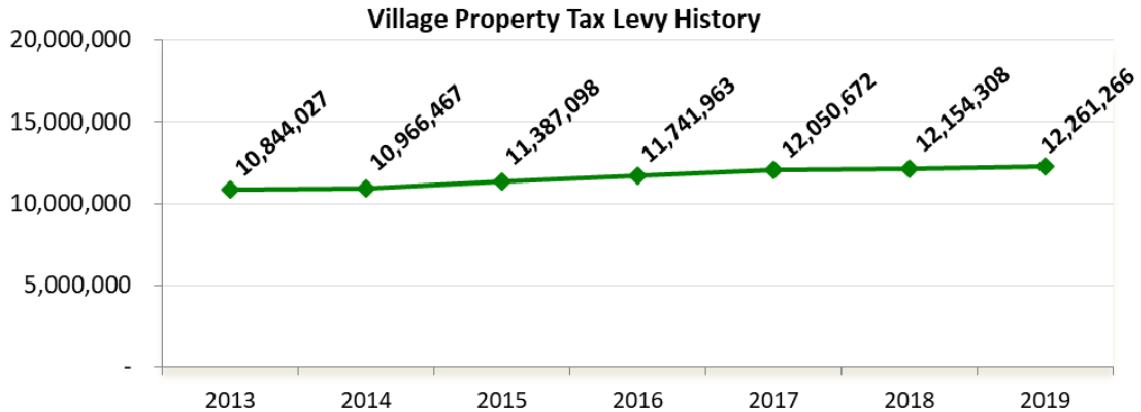
Home rule sales tax is assessed by the Village to be imposed on the sale and consumption of goods with the exception of vehicles, food for human consumption that is to be consumed off the premises where it is sold and prescription and non-prescription medicine and drugs. Home Rule Sales Tax is distributed 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 a minimal Home Rule Sales Tax increase in 2020. The 2020 budget includes a conservative increase of 1.00% compared to 2019 estimated receipts. The small increase compared to the growth seen in prior years reflects the drop in receipts that the Village has seen so far during 2019. Home Rule Sales Tax receipts are down 0.15% through the first nine months of 2019 compared to the prior year.

	2015	2016	2017	2018	2019 Estimate	2020 Budget
Home Rule Sales Tax Revenue	7,821,912	7,948,198	8,401,525	8,849,722	8,849,722	8,938,219
Percentage Change	4.73%	1.61%	5.70%	5.33%	-	1.00%

*** 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 contributions to the Police, Fire and IMRF pensions.



The 2019 Total Property Tax Levy is projected to increase by only \$106,958, or .88%, which is the new EAV growth associated with newly annexed, constructed or improved property in the Village for the 2018 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 2020. 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 2019 for collection in 2020 total \$12,261,266 which is .88%, or \$106,958, greater than the property taxes levied in 2018 (\$12,154,308).

The 2019 property tax levy is as follows:

Tax Levy	0.88% Increase of 2018 Original Levy	Loss Provision	2019 Extended Tax Levy	2020 Budgeted Collections at 99%
Corporate	299,606	8,988	308,594	305,508
IMRF	1,640,714	49,221	1,689,935	1,673,036
Debt	1,779,900	88,995	1,868,895	1,850,206
Police Pension	3,428,510	102,855	3,531,365	3,496,051
Fire Pension	<u>5,112,536</u>	<u>153,376</u>	<u>5,265,912</u>	<u>5,213,253</u>
Total	12,261,266	403,436	12,664,702	12,538,054

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 2019 levy for Library operations increased by the same 0.88% used by the Village, an increase of \$57,029, to \$6,347,242. After adding the full debt obligation related to the new building, \$1,761,032, the total Library 2019 tax levy to be collected in 2020 is \$8,108,274.

*** 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 2020. Thus, the 2020 budget is kept level with the 2019 estimate of \$2,173,060.

	2015	2016	2017	2018	2019 Estimate	2020 Budget
Electricity Revenue	2,189,830	2,249,217	2,137,495	2,240,268	2,173,060	2,173,060
Percentage Change	(1.83%)	2.71%	(4.97%)	4.81%	(3.00%)	-

*** 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 2020 budget of \$1,520,693 is a decrease of 5% from the 2019 projection 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.

	2015	2016	2017	2018	2019 Estimate	2020 Budget
Telecommunications Revenue	2,271,699	2,000,427	1,841,387	1,684,979	1,600,730	1,520,693
Percentage Change	4.40%	(11.94%)	(7.95%)	(8.50%)	(5.00%)	(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

34,453,623 of taxable therms in 2020, which is flat with the 2019 estimate. The estimated number of therms is based on analysis of historical therms used and average monthly temperatures in past years. In order to calculate budgeted tax revenue, taxable therms are multiplied by the Village imposed tax (\$0.045 per therm) and then reduced by Nicor’s administrative fee (3.00%).

*** 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.

	2015	2016	2017	2018	2019 Estimate	2020 Budget
Income Tax Revenue	4,832,506	4,293,596	4,075,812	4,508,718	4,860,960	4,907,700
Percentage Change	14.18%	(11.15%)	(5.07%)	10.62%	7.81%	0.96%
Per Capita Basis	108.13	96.07	90.85	96.46	104.00	105.00

As the above chart indicates, the Village expects income tax revenue to increase by 7.81% during 2019. The increase is due to multiple factors. Although the State currently has imposed a 5% reduction of the income tax revenue distributed to local governments, there are one-time income tax revenues arising because of changes to the federal tax code and new laws enacted at the State level. The effect of the new tax laws, both individual and corporate, are predicted to continue to positively affect the income tax revenues received in the beginning of 2020 and thus, the budget has been increased on a per capita basis from \$104/capita in 2019 to \$105/capita in 2020.

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 from 44,692 to 46,740 which will continue to provide additional income tax revenue on the per capita basis.

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. 2020 budgeted revenues are \$688,497.

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. Effective July 1, 2019, the State of Illinois doubled the motor fuel tax from \$0.19 per gallon to \$0.38 per gallon. The diesel motor fuel tax also increased by an additional \$0.24 to a new rate of \$0.455 per gallon. Due to the increase in motor fuel tax, the Village is anticipating to receive an additional \$860,000 of revenue in 2020. Taking into account the increased MFT, staff set the 2020 budget at \$1,960,000. 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 2020 budget for LMFT includes a projected increase of 3% for a total of \$917,891.

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 2020 budget of \$35,098,875 is based on the net incremental property taxes estimated to be received in 2019 (\$34,751,361) grown at 1%, which is below the 2.2% historical annual property tax increase for the taxing jurisdictions.

Glenview Water and Sewer Funds

*** Sale of Water and Sewer Services**

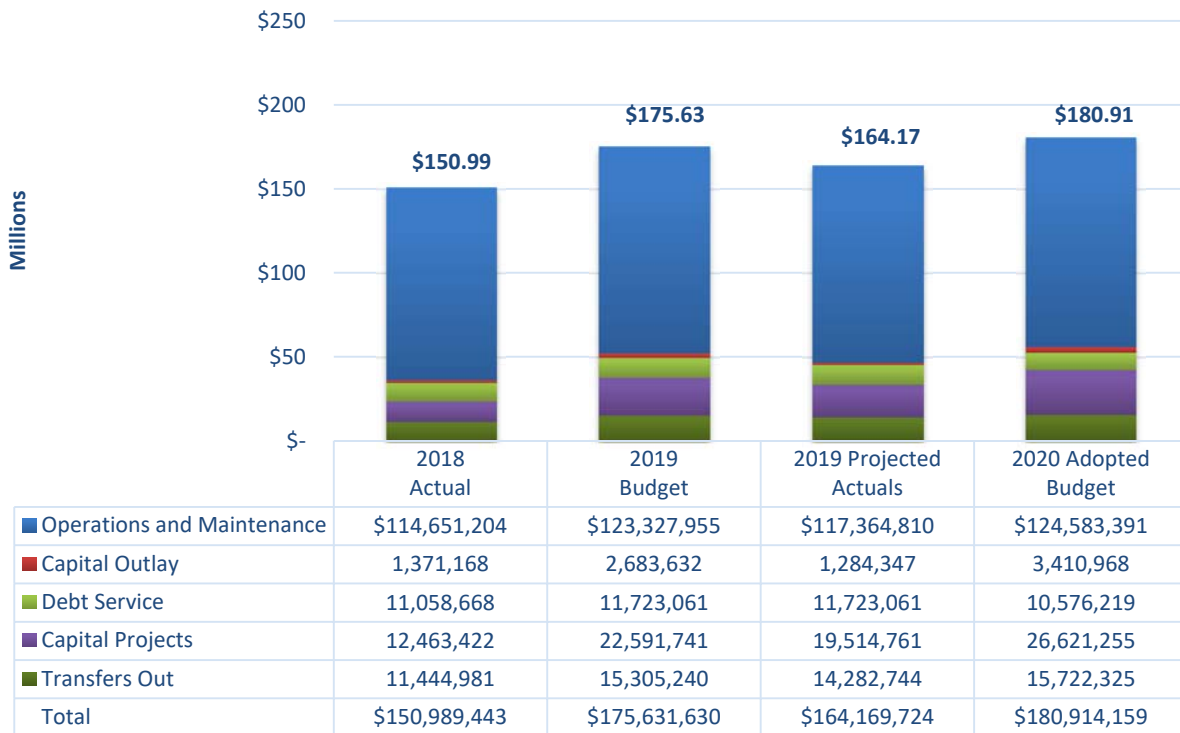
The Village's water customer base includes approximately 16,300 customers, 1,635 of whom are in unincorporated Glenview. The sanitary sewer system has approximately 11,950 customers, all of them within the corporate boundaries of the Village. Some properties in the Village receive water service but are not connected to the Village's sanitary sewer system. Approximately 95% of total customers are residential, 4% are commercial, and about 1% are irrigation, 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 2020 water quarterly fixed rate increased to bring the total cost recovery to 12% and a 2% increase in the consumption rate. The 2020 sewer quarterly fixed rate increased to maintain the total cost recovery of approximately 27% and a 1.75% increase in the consumption rate. The 2019 revenue projection for Glenview water services is \$13,704,558, with the 2020 budget increasing to \$14,205,531 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 \$14,849,094. The 2019 revenue projection for sewer services is \$2,503,860 and the 2020 budget is increasing slightly to \$2,542,227. The total revenue budgeted in the Glenview Sanitary Sewer Fund is \$2,634,371.

Expenditure Highlights

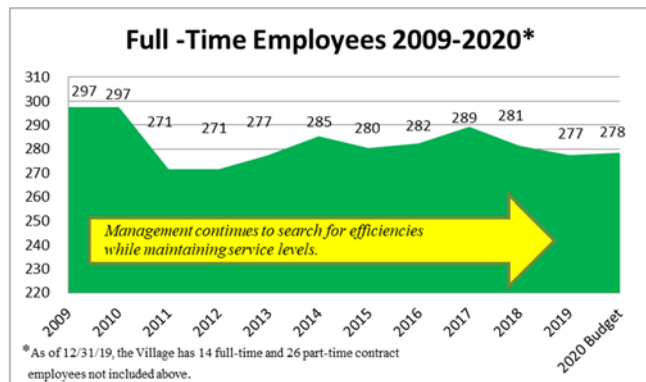
Major expenditures for the Village include Operations and Maintenance costs, Capital Outlay and Capital Projects, Debt Service expenditures, and Transfers Out.

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



Operations and Maintenance

The 2019 Operations and Maintenance (O&M) costs are projected to be 4.84% or \$5,963,145 less than the adopted budget amount of \$123,327,955. The 2020 O&M budget is 6.15% or \$7,218,581 higher than 2019 projections for a total of \$124,583,391. The 2020 budget has one more full-time employee than the 2019 final number as the Village promoted one part-time employee to full-time. Personnel costs for 2020 are anticipated to be 3.72% or \$1,844,576 higher



than the 2019 projections due to salary increases and a significant increase in the IMRF employer rate. The \$51,460,139 budgeted amount includes estimated salary increases for all employees.

Contractual costs of \$53,224,720 in the 2020 budget are \$2,752,433 or 5.45% higher than the 2019 projections. Equipment maintenance increased \$458,368 in 2020 for a one-time project of updating the fire station alerting system. Water purchases and water distribution costs are expected to increase \$899,952 in 2020 from the 2019 projection, primarily due to the Village taking on a new wholesale water customer, Aqua in July 2020. For 2020, Make-Whole Payments for The Glen TIF are budgeted at \$237,951 more than 2019. An additional \$249,178 is budgeted for Economic Development Agreements in 2020. Snow and ice maintenance costs increased \$319,792 in 2020.

The Commodities budget for 2020 is \$3,968,882. This is an increase of \$196,145 from the 2019 projections due to increased asphalt purchases.

Other Charges in 2020 are \$2,730,065 more than the 2019 projection due to the increase in the contributions to the Fire and Police pensions.

Interfund Charges make up the remaining \$6,032,787 of O&M expenditures in the 2020 budget which are \$304,638 less than the 2019 projection.

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 2020 of \$3,410,968 represent a \$2,126,621 increase from 2019 projections. The increase is primarily due to purchases of vehicles for Police, Fire, and Public Works based on vehicle replacement schedules and a one-time fire station alerting system upgrade.

Debt Service

Debt service payments are based on debt schedules determined at the time of debt issuance. The 2020 budget for debt service totals \$10,576,219 a decrease of \$1,146,842 over 2019 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 2020 budget includes an additional \$4,500,000 for core infrastructure in an effort to close the gap between funding sources and needs. The 2020 budgeted amount for road resurfacing and reconstruction is \$15,180,751. The total capital improvements budget is \$26,621,255 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 a one-time capital project related to downtown parking improvements for 2020.

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 2020 Transfers between Funds

2020 Summary of Transfers In and Out							
Transfers In							
	Corporate Fund	Glen Capital Projects Fund	Capital Projects Fund	Glenview Sewer Fund	Glenview Water Fund	STAF	Corporate Purpose Bonds
Transfers Out							
Corporate Fund			11,000,000				2,209,982
Insurance and Risk Fund	250,000						
Permanent Fund			1,000,000				
Wholesale Water Fund	325,000		573,024		251,950		
Special Service Areas		2,894		70,644	38,831		

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2020 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
<i>Beginning Estimated Fund Balance/ Net Position</i>	35,330,236	24,059	308,969	3,366,793	2,816,195
<i>Budgeted Revenues</i>					
Taxes	46,678,908	-	-	35,098,875	1,553,778
Licenses and Permits	2,933,109	-	-	-	-
Fines and Forfeits	146,778	-	-	-	-
Charges for Services	5,179,740	-	-	125,001	-
Intergovernmental	17,907,452	-	-	-	-
Investment Income	629,400	565	4,000	534,800	49,600
Other Revenues	895,388	-	120,000	180,000	-
Transfers In	575,000	-	-	-	-
<i>Total Revenues</i>	74,945,775	565	124,000	35,938,676	1,603,378
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	35,078,779	-	-	348,222	9,183
Contractual	14,659,258	-	14,460	21,577,192	322,040
Commodities	1,854,512	-	99,170	84,789	-
Other Charges	9,641,222	-	-	6,685,349	701,940
Capital Outlay	228,000	15,000	-	-	-
<i>Total Operating Expenditures</i>	61,461,771	15,000	113,630	28,695,552	1,033,163
<i>Other Expenditures</i>					
Interfund Charges	4,716,944	-	-	18,094	-
Capital Projects	-	-	-	-	-
Transfer Out	13,209,982	-	-	-	-
<i>Total Other Expenditures</i>	17,926,926	-	-	18,094	-
<i>Total Expenditures</i>	79,388,697	15,000	113,630	28,713,646	1,033,163
<i>Surplus/(Deficit)</i>	(4,442,922)	(14,435)	10,370	7,225,030	570,215
<i>Ending Estimated Fund Balance/ Net Position</i>	30,887,314	9,624	319,339	10,591,823	3,386,410

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
37,601,108	20,018,029	3,837,191	1,709,312	580,952	7,610,876
-	-	-	-	-	-
102,700	12,500	-	-	-	-
-	-	-	-	-	-
14,205,531	2,542,227	658,897	3,868,458	1,323,761	2,153,193
-	-	-	-	-	-
86,000	9,000	29,600	9,000	50	102,000
164,082	-	-	-	113,250	78,600
290,781	70,644	-	-	-	-
14,849,094	2,634,371	688,497	3,877,458	1,437,061	2,333,793
2,574,355	545,603	89,599	121,177	437,521	-
5,315,371	244,276	226,600	2,241,833	360,502	-
894,204	84,111	70,074	57,713	562,070	262,239
870,872	95,232	-	-	3,500	-
-	-	-	-	-	3,167,968
9,654,801	969,222	386,273	2,420,723	1,363,593	3,430,207
820,529	134,728	249,101	20,673	72,718	-
4,908,600	1,638,226	-	-	-	-
-	-	-	1,149,974	-	-
5,729,129	1,772,954	249,101	1,170,647	72,718	-
15,383,930	2,742,176	635,374	3,591,370	1,436,311	3,430,207
(534,836)	(107,805)	53,123	286,088	750	(1,096,414)
37,066,271	19,910,223	3,890,313	1,995,400	581,702	6,514,462

2020 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	5,319,205	2,973,063	79,099,175	84,996,519	1,257,612
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	7,625,470	1,108,316	-	-	-
Intergovernmental	-	-	3,428,510	5,112,536	-
Investment Income	128,000	42,000	5,550,000	6,000,000	28,000
Other Revenues	-	-	736,313	861,367	-
Transfers In	-	-	-	-	-
Total Revenues	7,753,470	1,150,316	9,714,823	11,973,903	28,000
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	670,594	17,722	5,126,004	6,441,380	-
Contractual	7,205,568	535,059	151,913	238,787	-
Commodities	-	-	-	-	-
Other Charges	12,835	-	-	-	-
Capital Outlay	-	101,236	-	-	-
Total Operating Expenditures	7,888,997	654,017	5,277,917	6,680,167	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	250,000	-	-	-	-
Total Other Expenditures	250,000	-	-	-	-
Total Expenditures	8,138,997	654,017	5,277,917	6,680,167	-
Surplus/(Deficit)	(385,527)	496,299	4,436,906	5,293,736	28,000
Ending Estimated Fund Balance/ Net Assets	4,933,678	3,469,362	83,536,081	90,290,255	1,285,612

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
150,900	2,051,432	100,378	29,162,755	2,236,250	488,492
358,372	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	882,000	-	156,000	-	-
-	629,000	-	-	2,907,891	-
4,650	29,000	3,600	150,000	49,600	21,905
-	-	-	1,535,518	-	-
-	12,573,024	2,894	-	-	2,209,982
363,022	14,113,024	6,494	1,841,518	2,957,491	2,231,887
-	-	-	-	-	-
-	-	-	131,421	-	440
-	-	-	-	-	-
226,280	24,370	-	-	-	2,211,483
-	-	-	-	-	-
226,280	24,370	-	131,421	-	2,211,923
-	-	-	-	-	-
-	15,365,304	-	-	4,607,889	-
112,369	-	-	1,000,000	-	-
112,369	15,365,304	-	1,000,000	4,607,889	-
338,649	15,389,674	-	1,131,421	4,607,889	2,211,923
24,373	(1,276,650)	6,494	710,097	(1,650,398)	19,964
175,273	774,782	106,872	29,872,852	585,852	508,456

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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, Outsourced Dispatch Revenue, and Utility Taxes. These five sources make up 69.87% of the 2020 Corporate Fund revenue budget.

Fund Balance Policy

During the 2020 budget development workshops, the Village of Glenview Board of Trustees gave direction that requires the Corporate Fund year-end unassigned fund balance to be maintained at 35% to 45% of the total expenditures of that year. Previously, unassigned fund balance was to be maintained at 30% to 40% of the total expenditures for 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 2019 is projected to be \$29,330,237 or 39.4% of total Corporate Fund expenditures which is within the policy. The 2020 Unassigned Fund Balance is 38.9% of total Corporate Fund expenditures. The 2020 Corporate Fund budget is a balanced budget with a \$57,078 operating surplus and a \$4,442,922 deficit after a planned use of fund balance. During 2020, the Village is continuing to increase its investment to infrastructure needs with an \$11,000,000 transfer to the Capital Improvement Program (CIP). Please find all fund balance policies in the *Budget and Financial Policies* section.

	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	2021 Projection	2022 Projection
Beginning Fund Balance	25,490,346	29,758,893	35,850,115	35,850,115	35,330,237	33,010,129	30,887,315
General Revenues	71,836,775	73,505,849	72,912,031	73,889,580	74,945,775	74,787,291	75,276,915
Ongoing Operating Expenditures	62,189,718	61,973,996	65,002,017	63,659,458	68,388,697	70,098,414	71,850,875
Capital Expenditures	5,000,000	5,440,631	7,750,000	7,750,000	6,500,000	6,500,000	6,500,000
Annual Surplus/(Deficit)	4,647,057	6,091,222	160,014	2,480,122	57,078	(1,811,123)	(3,073,960)
<i>Planned Use of Fund Balance:</i>							
Capital Projects			3,000,000	3,000,000	4,500,000		
One-Time Expenditures	378,510						
Total Expenditures	67,568,228	67,414,627	75,752,017	74,409,458	79,388,697	76,598,414	78,350,875
Net Surplus/(Deficit)	4,268,547	6,091,222	(2,839,986)	(519,878)	(4,442,922)	(1,811,123)	(3,073,960)
Total Ending Fund Balance	29,758,893	35,850,115	33,010,129	35,330,237	30,887,315	31,199,006	27,813,355
<i>Less: Fund Balance Assignments:</i>							
-Capital Projects	3,100,000	9,000,000	6,000,000	6,000,000	-		
Unassigned Fund Balance	26,658,893	26,850,115	27,010,129	29,330,237	30,887,315	31,199,006	27,813,355
Fund Balance as a % of Total Expenditures	39.7%	39.8%	35.7%	39.4%	38.9%	40.7%	35.5%

Revenues

The 2020 Budget estimates \$74,945,775 in revenues for the Corporate Fund, an increase of \$1,056,195 or 1.43% above 2019 projections. For 2020, the Property Tax Levy was increased by 0.88% or \$106,958 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 1% increase of \$269,217 over the 2019 projection. Dispatch revenue for 2020 is budgeted to increase \$901,848 or 14.4% from the 2019 projection, mainly due to scheduled contractual increases for dispatch services and a share of the fire station alerting system upgrade project. Building permit revenue

are budgeted \$823,224 or 44.7% over the 2019 projection due to a number of commercial projects being held over from 2019.

Expenditures

The 2020 Budget estimates \$79,388,697 in expenditures for the Corporate Fund, an increase of \$4,979,239 or 6.69% over 2019 projections primarily due to the additional \$2.1M expenditure for Police and Fire Pension contributions. Corporate Fund expenditures only increased 2% or \$1,278,280 over the 2019 projection excluding transfers out and the additional pension contribution.

Personnel costs are increasing in 2020 by \$1,240,023 from 2019 projections mainly due to contractual salary increases and a significant increase in the Villages IMRF employer rate.

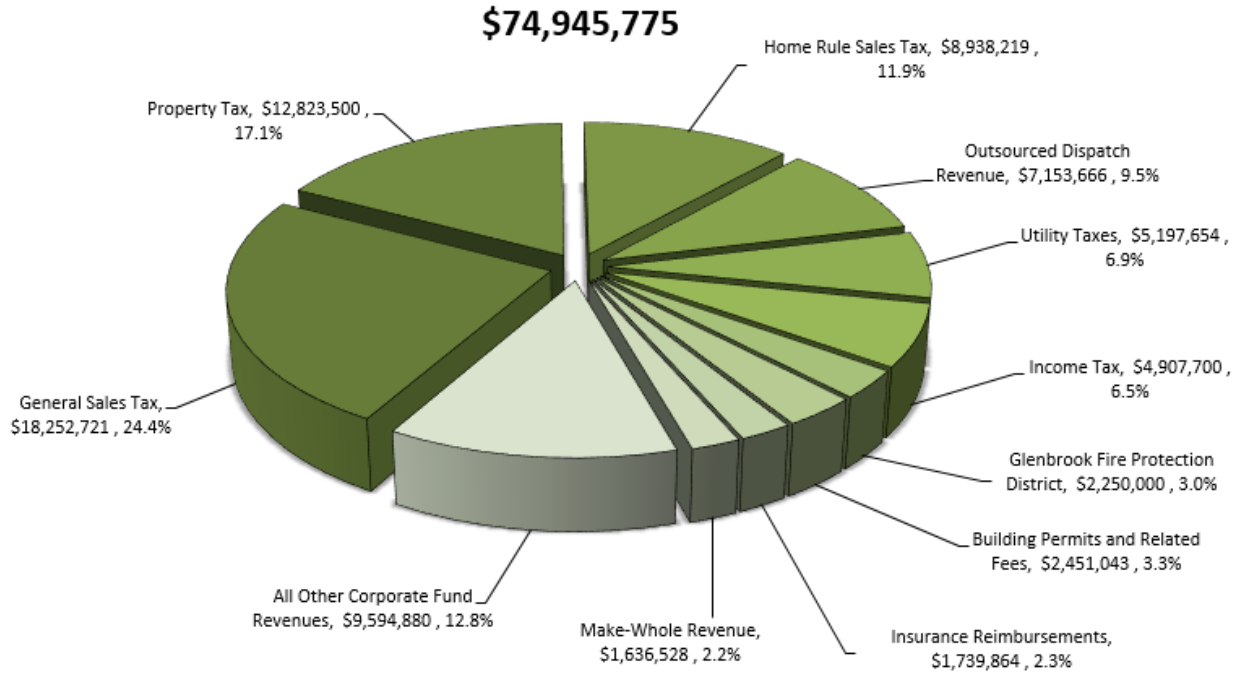
Contractual costs are anticipated to increase by \$1,078,557 or 7.94% primarily due to one-time projects, increases in maintenance costs and outsourced services.

Other Charges costs are increasing by \$2,722,804 from 2019 projections due to the Village Board adopting a new open funding policy for the Police and Fire Pension Funds resulting in a FY2020 contribution increase of \$2.1 million.

Commodities, Capital Outlay, Interfund Charges, and Transfers out were held relatively level with a combined decrease of \$62,144 or 0.31%.

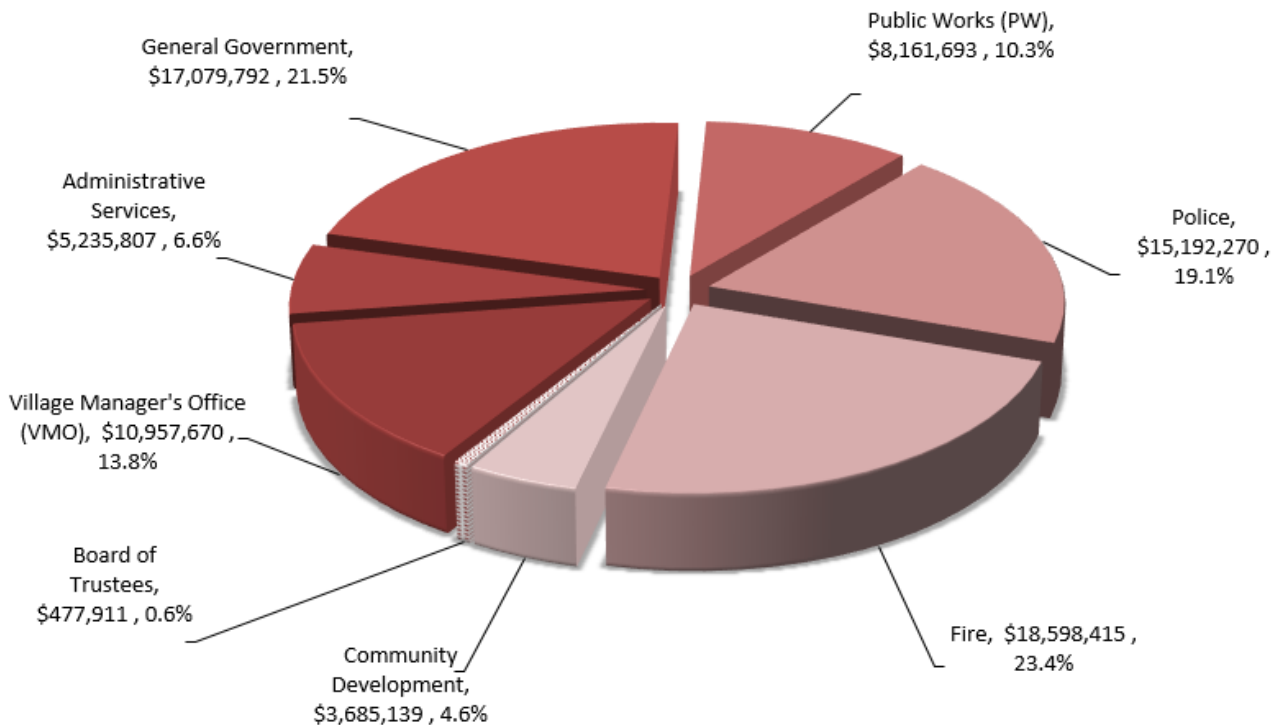
The Corporate Fund year-end fund balance has been and continues to be projected to be within the policy range of 35% to 45% of total expenditures in 2020 and beyond.

Corporate Fund Revenue Summary



Corporate Fund Expenditure Summary

\$79,388,697



Corporate Fund Summary

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
	Actual	Budget	Actual	Budget
<i>Beginning Fund Balance</i>	\$29,758,894	\$35,850,116	\$35,850,116	\$35,330,238
<i>Budgeted Revenues</i>				
Taxes	46,334,044	46,586,082	46,448,186	46,678,908
Licenses and Permits	2,804,726	2,388,350	2,110,625	2,933,109
Fines and Forfeits	130,280	205,725	128,867	146,778
Charges for Services	5,065,914	5,132,152	5,188,206	5,179,740
Intergovernmental	16,373,976	16,453,793	17,210,508	17,907,452
Investment Income	607,286	496,000	632,800	629,400
Other Revenues	905,459	864,929	1,595,388	895,388
Transfers In	1,284,164	575,000	575,000	575,000
<i>Total Revenues</i>	73,505,849	72,702,031	73,889,580	74,945,775
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	32,738,133	34,015,369	33,838,756	35,078,779
Contractual	13,273,829	14,339,376	13,580,702	14,659,258
Commodities	1,737,479	1,955,221	1,870,661	1,854,512
Other Charges	6,764,974	7,153,131	6,918,418	9,641,222
Capital Outlay	420,687	420,000	330,000	228,000
<i>Total Operating Expenditures</i>	54,935,102	57,883,096	56,538,537	61,461,771
<i>Other Expenditures</i>				
Interfund Charges	4,779,862	4,917,339	4,919,339	4,716,944
Capital Projects	-	-	-	-
Transfer Out	7,699,663	12,951,582	12,951,582	13,209,982
<i>Total Other Expenditures</i>	12,479,525	17,868,921	17,870,921	17,926,926
<i>Total Expenditures</i>	67,414,627	75,752,017	74,409,458	79,388,697
<i>Surplus/(Deficit)</i>	6,091,222	(3,049,986)	(519,878)	(4,442,922)
<i>Ending Fund Balance</i>	\$35,850,116	\$32,800,130	\$35,330,238	\$30,887,316

Corporate Fund Balance Summary by Department and Division

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018 Actual	Revised Budget	Projected Actual	2020 Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$29,758,892	\$35,850,114	\$35,850,114	\$35,330,236
<i>Budgeted Revenues</i>				
Taxes	46,334,044	46,586,082	46,448,186	46,678,908
Licenses and Permits	2,804,726	2,388,350	2,110,625	2,933,109
Fines and Forfeits	130,280	205,725	128,867	146,778
Charges for Services	5,065,914	5,132,152	5,188,206	5,179,740
Intergovernmental	16,373,976	16,453,793	17,210,508	17,907,452
Investment Income	607,286	496,000	632,800	629,400
Other Revenues	905,459	864,929	1,595,388	895,388
Transfers In	1,284,164	575,000	575,000	575,000
<i>Total Revenues</i>	73,505,849	72,702,031	73,889,580	74,945,775
<i>Budgeted by Department and Division</i>				
<i>Board of Trustees</i>				
Board of Trustees	55,296	57,332	56,392	-
Special Appropriations	328,175	388,912	409,054	477,911
<i>General Government</i>	10,990,155	16,756,026	16,340,104	17,079,792
<i>Village Manager's Office</i>				
Administration	733,999	890,892	899,047	883,163
Communications	280,403	292,105	300,889	367,025
Legal	434,661	404,200	501,059	468,250
Human Resources Administration	1,838,346	1,936,075	1,908,103	1,917,817
Joint Dispatch	5,996,814	6,592,818	6,387,200	7,321,415
<i>Administrative Services</i>				
Administration	329,031	263,769	258,190	240,308
Finance	1,070,934	1,096,108	1,089,908	1,129,085
Strategic Services	45,915	-	-	-
Records	452,492	436,055	417,346	408,930
GIS and CADD	204,546	248,490	248,490	221,682
Information Technology	2,515,585	2,722,921	2,746,742	2,789,167
Resolution Center	363,937	354,125	359,120	446,635
<i>Public Works</i>				
Administration	3,155,041	3,277,590	3,147,327	3,086,720
Facilities Management	1,104,424	1,406,047	1,192,674	1,080,329
Streets and Forestry	3,978,283	4,247,568	3,832,120	3,994,644
<i>Police</i>	13,185,331	13,972,575	13,516,831	15,192,270
<i>Fire</i>	16,596,864	16,965,345	17,509,628	18,598,415
<i>Community Development</i>				
Administration	539,080	393,563	391,630	403,239
Planning	665,824	548,796	541,963	747,917
Engineering	641,370	734,303	696,432	829,177
Capital Projects	263,585	-	-	-
Inspectional Services	1,644,534	1,766,403	1,659,210	1,704,806
<i>Total Expenditures</i>	67,414,627	75,752,017	74,409,458	79,388,697
<i>Surplus/(Deficit)</i>	6,091,222	(3,049,986)	(519,878)	(4,442,922)
<i>Ending Fund Balance/ Net Assets</i>	\$35,850,114	\$32,800,128	\$35,330,236	\$30,887,314

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 2018 Actual	Fiscal Year 2019		Fiscal Year 2020 Budget
		Budget	Projected Actual	
<i>Beginning Fund Balance</i>	\$35,839	\$33,588	\$33,588	\$24,057
<i>Budgeted Revenues</i>				
Investment Income	575	565	565	565
<i>Total Revenues</i>	575	565	565	565
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Capital Outlay	2,826	12,700	10,096	15,000
<i>Total Operating Expenditures</i>	2,826	12,700	10,096	15,000
<i>Total Expenditures</i>	2,826	12,700	10,096	15,000
<i>Surplus/(Deficit)</i>	(2,250)	(12,135)	(9,531)	(14,435)
<i>Ending Fund Balance</i>	\$33,588	\$21,453	\$24,057	\$9,622

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 2018 Actual	Fiscal Year 2019		Fiscal Year 2020 Budget
		Budget	Projected Actual	
<i>Beginning Fund Balance</i>	\$250,377	\$298,536	\$298,536	\$308,967
<i>Budgeted Revenues</i>				
Investment Income	3,557	4,000	4,000	4,000
Other Revenues	120,049	100,000	119,285	120,000
<i>Total Revenues</i>	123,606	104,000	123,285	124,000
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	11,936	10,830	13,684	14,460
Commodities	63,511	99,170	99,170	99,170
<i>Total Operating Expenditures</i>	75,447	110,000	112,854	113,630
<i>Total Expenditures</i>	75,447	110,000	112,854	113,630
<i>Surplus/(Deficit)</i>	48,159	(6,000)	10,431	10,370
<i>Ending Fund Balance</i>	\$298,536	\$292,536	\$308,967	\$319,337

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 2018 tax revenue totaled \$34,341,818. The Fiscal Year 2019 property tax projection is \$34,751,361; the 2020 budget has estimated property taxes at \$35,098,875.

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 2020 Make-Whole Payments are projected to be \$20,615,511.

Other Charges include debt payments of \$7,753,044 in 2018 and a projection of \$7,785,232 for 2019. During 2020, debt payments are budgeted at \$6,459,300.

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 2019		Fiscal Year
	2018 Actual	Budget	Projected Actual	2020 Budget
<i>Beginning Fund Balance</i>	(\$5,729,382)	(\$2,770,451)	(\$2,770,451)	\$3,366,791
<i>Budgeted Revenues</i>				
Taxes	34,341,818	34,133,766	34,751,361	35,098,875
Charges for Services	123,682	125,139	124,033	125,001
Intergovernmental	62,236	-	-	-
Investment Income	640,013	438,000	730,700	534,800
Other Revenues	517,714	180,000	180,000	180,000
<i>Total Revenues</i>	35,685,463	34,876,905	35,786,094	35,938,676
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	340,381	344,801	336,216	348,222
Contractual	22,620,554	21,352,520	21,104,547	21,577,192
Commodities	66,047	114,250	93,200	84,789
Other Charges	7,979,069	8,011,257	8,011,257	6,685,349
<i>Total Operating Expenditures</i>	31,006,051	29,822,828	29,545,220	28,695,552
<i>Other Expenditures</i>				
Interfund Charges	299,948	17,436	17,436	18,094
Transfer Out	1,420,533	97,309	86,196	-
<i>Total Other Expenditures</i>	1,720,481	114,745	103,632	18,094
<i>Total Expenditures</i>	32,726,532	29,937,573	29,648,852	28,713,646
<i>Surplus/(Deficit)</i>	2,958,931	4,939,332	6,137,242	7,225,030
<i>Ending Fund Balance</i>	(\$2,770,451)	\$2,168,881	\$3,366,791	\$10,591,821

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 2018, \$1,525,617 in property tax revenue was received. For 2019, property tax revenue is projected at \$1,553,778. The 2020 budget for property tax revenue of \$1,553,778 remains flat with the 2019 projection.

Expenditures

The 2019 projection and 2020 budget include costs for general administration, professional services, debt service and Per Capita Tuition Charges.

Waukegan/Golf TIF Fund Summary

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
	Actual	Budget	Actual	Budget
<i>Beginning Fund Balance</i>	<i>\$1,630,111</i>	<i>\$2,227,551</i>	<i>\$2,227,551</i>	<i>\$2,816,192</i>
<i>Budgeted Revenues</i>				
Taxes	1,525,617	1,556,130	1,553,778	1,553,778
Investment Income	46,511	36,350	50,200	49,600
<i>Total Revenues</i>	<i>1,572,128</i>	<i>1,592,480</i>	<i>1,603,978</i>	<i>1,603,378</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	8,444	8,341	8,549	9,183
Contractual	263,186	316,648	305,630	322,040
Other Charges	703,058	701,158	701,158	701,940
<i>Total Operating Expenditures</i>	<i>974,688</i>	<i>1,026,147</i>	<i>1,015,337</i>	<i>1,033,163</i>
<i>Total Expenditures</i>	<i>974,688</i>	<i>1,026,147</i>	<i>1,015,337</i>	<i>1,033,163</i>
<i>Surplus/(Deficit)</i>	<i>597,441</i>	<i>566,333</i>	<i>588,641</i>	<i>570,215</i>
<i>Ending Fund Balance</i>	<i>\$2,227,551</i>	<i>\$2,793,884</i>	<i>\$2,816,192</i>	<i>\$3,386,407</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 16,300 customers, 1,635 of whom are in unincorporated Glenview. The sanitary sewer system has approximately 11,950 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% irrigation, 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 \$1.97/1,000 gallons. This rate is valid thru June 30, 2020. Once the Village begins selling water to a new wholesale customer, Aqua, in July of 2020, the water purchase agreement includes a rate reduction of five percent for a new rate of \$1.87 through December 2020.

The Village completed a water and sanitary sewer rate study in 2017 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 2020 budget includes \$14,205,531 in estimated revenue from customer billing; total revenue is estimated to be \$14,849,094. The estimated revenues reflect increases in the quarterly fixed rate to bring the total cost recovery to 11.97% and a 2.00% increase in the consumption rate. The quarterly fixed rate varies by meter size.

Meter Size	2019 Quarterly Fixed Charge	2020 Quarterly Fixed Charge
0.625"/0.75"S	\$12.00	\$14.30
0.75"	\$17.13	\$19.90
1.0"	\$26.20	\$29.17
1.5"	\$59.06	\$69.80
2.0"	\$107.95	\$136.34
3.0"	\$245.93	\$331.50
4.0"	\$421.57	\$595.19
6.0"	\$698.97	\$898.50
8.0"	\$977.53	\$1,174.82

	2019 Consumption Charge/1,000 gals	2020 Consumption Charge/1,000 gals
Incorporated	\$6.87	\$7.01
Unincorporated	\$10.32	\$10.53

*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 2020 budget includes \$15,383,930 in budgeted expenses. The 2020 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 2020 budget includes \$4,908,600 for water infrastructure projects and \$70,000 for facility improvements at the pump stations. These infrastructure replacement and repair costs represent 32% of the total water budget. The cost of water purchased from the Village of Wilmette represents another 25% of the water fund budget. The 2020 budgeted expenses also include \$759,479 in loan principal payments and \$97,610 in interest expense, for a combined 5% of the total water budget.

The remaining 38% of the 2020 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 2018	Fiscal Year 2019		Fiscal Year 2020
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$35,905,445	\$37,988,677	\$37,988,677	\$37,601,108
<i>Budgeted Revenues</i>				
Licenses and Permits	204,391	152,140	104,800	102,700
Charges for Services	14,394,782	15,123,469	13,704,558	14,205,531
Investment Income	57,294	100,000	110,000	86,000
Other Revenues	205,284	175,000	174,082	164,082
Transfers In	124,130	38,977	39,669	290,781
<i>Total Revenues</i>	14,985,880	15,589,586	14,133,109	14,849,094
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	2,714,131	2,633,464	2,493,770	2,574,355
Contractual	4,782,551	5,784,970	5,240,959	5,315,371
Commodities	704,945	879,965	739,133	894,204
Other Charges	1,472,753	715,296	712,024	870,872
Capital Outlay	4,872	5,500	1,500	-
<i>Total Operating Expenditures</i>	9,679,251	10,019,195	9,187,386	9,654,801
<i>Other Expenditures</i>				
Interfund Charges	873,594	901,960	901,960	820,529
Capital Projects	2,349,803	4,769,808	4,431,333	4,908,600
<i>Total Other Expenditures</i>	3,223,397	5,671,768	5,333,293	5,729,129
<i>Total Expenditures</i>	12,902,648	15,690,963	14,520,679	15,383,930
<i>Surplus/(Deficit)</i>	2,083,232	(101,377)	(387,570)	(534,836)
<i>Ending Fund Balance/ Net Position</i>	\$37,988,677	\$37,887,300	\$37,601,108	\$37,066,271

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 2020.

	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Beginning Cash and Investments	3,463,362	4,567,412	4,567,412	4,179,842
Cash Receipts				
Receipts from Users	14,850,783	15,450,609	13,983,440	14,763,094
Investment Income	52,459	100,000	110,000	86,000
Note Proceeds	-	-	-	-
Transfer In	93,763	38,977.00	39,669.00	-
Total Cash Receipts	14,997,005	15,589,586	14,133,109	14,849,094
Non-Capital Cash Outlays				
Operating Expenses	11,402,852	10,221,026	9,608,784	9,751,533
Interest Expense	104,753	109,423	109,423	97,610
Principal Payments	468,814	590,706	590,706	759,479
Change in Investments	-	-	-	-
Transfer Out	-	-	-	-
Total Non-Capital Cash Outlays	11,976,419	10,921,155	10,308,913	10,608,622
Subtotal Net Change in Cash	3,020,586	4,668,431	3,824,196	4,240,472
Capital Cash Expenses				
Capital	1,916,536	4,769,808	4,211,766	4,775,308
Total Capital Cash Outlays	1,916,536	4,769,808	4,211,766	4,775,308
Total Net Change in Cash	1,104,050	(101,377)	(387,570)	(534,836)
Ending Cash and Investments	4,567,412	4,466,035	4,179,842	3,645,006

Glenview Sanitary Sewer Fund

Revenues

The 202 budget includes \$2,542,277 in estimated revenue from customer billing, total revenue is estimated to be \$2,634,371. The estimated revenues reflect increases in the quarterly fixed rate to maintain the total cost recovery of approximately 27% and a 1.75% increase in the consumption rate.

Meter Size	2019 Quarterly Fixed Charge	2020 Quarterly Fixed Charge
0.625"	\$7.64	\$7.78
0.75"	\$10.90	\$10.83
1.0"	\$16.67	\$15.87
1.5"	\$37.58	\$37.97
2.0"	\$68.68	\$74.17
3.0"	\$156.46	\$180.35
4.0"	\$268.20	\$323.80
6.0"	\$444.68	\$488.80
8.0"	\$621.90	\$639.13

	2019	2020
Charge/1,000 gals	\$1.39	\$1.41
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 2020 budget includes \$2,742,176 in budgeted expenses. The 2020 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 2020 budget includes a capital projects investment of \$1,638,226. These infrastructure improvement costs represent 60% of the budget. The budget also includes \$84,387 in loan principal payments, which represents 3% of the total sewer budget.

The remaining 37% of the 2020 budget is used to fund day-to-day operations of the system. Day-to-day operations include sewer cleaning, sewer grate repairs and replacements, sewer line repairs, energy costs, facility improvements, GIS mapping, information technology, and financial support.

Glenview Sanitary Sewer Fund Summary

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
	Actual	Budget	Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	<i>\$19,643,148</i>	<i>\$19,847,735</i>	<i>\$19,847,735</i>	<i>\$20,018,029</i>
<i>Budgeted Revenues</i>				
Licenses and Permits	13,413	14,000	12,500	12,500
Charges for Services	2,353,849	2,503,860	2,503,860	2,542,227
Investment Income	10,317	9,000	12,600	9,000
Other Revenues	2,011	-	-	-
Transfers In	71,554	70,644	70,801	70,644
<i>Total Revenues</i>	<i>2,451,144</i>	<i>2,597,504</i>	<i>2,599,761</i>	<i>2,634,371</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	545,815	534,956	514,920	545,603
Contractual	92,968	228,113	208,917	244,276
Commodities	28,950	81,938	48,878	84,111
Other Charges	529,741	77,792	77,792	95,232
<i>Total Operating Expenditures</i>	<i>1,197,474</i>	<i>922,799</i>	<i>850,507</i>	<i>969,222</i>
<i>Other Expenditures</i>				
Interfund Charges	149,681	143,168	143,168	134,728
Capital Projects	805,639	1,587,829	1,435,792	1,638,226
Transfer Out	93,763	-	-	-
<i>Total Other Expenditures</i>	<i>1,049,084</i>	<i>1,730,997</i>	<i>1,578,960</i>	<i>1,772,954</i>
<i>Total Expenditures</i>	<i>2,246,557</i>	<i>2,653,796</i>	<i>2,429,468</i>	<i>2,742,176</i>
<i>Surplus/(Deficit)</i>	<i>204,587</i>	<i>(56,292)</i>	<i>170,293</i>	<i>(107,805)</i>
<i>Ending Fund Balance/ Net Position</i>	<i>\$19,847,735</i>	<i>\$19,791,443</i>	<i>\$20,018,029</i>	<i>\$19,910,223</i>

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 2020.

	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Beginning Cash and Investments	1,550,991	1,274,685	1,274,685	1,444,978
Cash Receipts				
Receipts from Users	2,459,677	2,517,860	2,516,360	2,554,727
Investment Income	10,316	9,000	12,600	9,000
Transfer In	-	70,644	70,801	70,644
Total Cash Receipts	2,469,993	2,597,504	2,599,761	2,634,371
Non-Capital Cash Outlays				
Operating Expenses	1,579,536	988,175	915,884	1,008,718
Interest Expense	26,188	12,158	12,158	10,845
Principal Payments	0	65,634	65,634	84,387
Change in Investments	-	-	-	-
Transfer Out	93,763	-	-	-
Total Non-Capital Cash Outlays	1,699,487	1,065,967	993,676	1,103,950
Subtotal Net Change in Cash	770,506	1,531,537	1,606,085	1,530,421
Capital Cash Expenses				
Capital	1,046,812	1,587,829	1,435,792	1,638,226
Total Capital Cash Outlays	1,046,812	1,587,829	1,435,792	1,638,226
Total Net Change in Cash	(276,306)	(56,292)	170,293	(107,805)
Ending Cash and Investments	1,274,685	1,218,393	1,444,978	1,337,173

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 \$1.97/1,000 gallons. This rate is valid thru June 30, 2020. In July of 2020, upon the commencement of selling water to Aqua, the Wilmette water purchase rate will be reduced by five percent. The new rate effective July 2020 and valid thru December 2020 is \$1.87/1,000 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 57% of all expenses within the fund. The 2020 budgeted revenues are \$3,877,458 and budgeted expenses are \$3,591,370.

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 2020. This cash analysis differs from the fund balance statement by separating cash from the net assets.

	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Beginning Cash and Investments	589,105	238,363	238,363	248,427
Cash Receipts				
Receipts from Users	1,814,356	2,258,410	2,278,404	3,868,458
Investment Income	5,220	6,000	9,400	9,000
Transfer In	-	-	-	-
Total Cash Receipts	1,819,576	2,264,410	2,287,804	3,877,458
Non-Capital Cash Outlays				
Operating Expenses	1,305,188	1,505,476	1,396,406	2,441,396
Change in Investments	-	-	-	-
Transfer Out	865,130	881,334	881,334	1,149,974
Total Non-Capital Cash Outlays	2,170,318	2,386,810	2,277,740	3,591,370
Subtotal Net Change in Cash	(350,742)	(122,400)	10,064	286,088
Capital Cash Expenses				
Capital	-	-	-	-
Total Capital Cash Outlays	-	-	-	-
Total Net Change in Cash	(350,742)	(122,400)	10,064	286,088
Ending Cash and Investments	238,363	115,963	248,427	534,515

Wholesale Water Fund Summary

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
	Actual	Budget	Budget	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$1,876,314	\$1,699,248	\$1,699,248	\$1,709,312
<i>Budgeted Revenues</i>				
Charges for Services	2,087,267	2,258,410	2,278,404	3,868,458
Investment Income	5,055	6,000	9,400	9,000
Other Revenues	698	-	-	-
<i>Total Revenues</i>	2,093,020	2,264,410	2,287,804	3,877,458
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	131,482	145,970	121,643	121,177
Contractual	1,177,364	1,323,467	1,242,124	2,241,833
Commodities	13,202	16,750	13,350	57,713
Other Charges	62,816	-	-	-
<i>Total Operating Expenditures</i>	1,384,864	1,486,187	1,377,117	2,420,723
<i>Other Expenditures</i>				
Interfund Charges	20,092	19,289	19,289	20,673
Transfer Out	865,130	881,334	881,334	1,149,974
<i>Total Other Expenditures</i>	885,222	900,623	900,623	1,170,647
<i>Total Expenditures</i>	2,270,086	2,386,810	2,277,740	3,591,370
<i>Surplus/(Deficit)</i>	(177,066)	(122,400)	10,064	286,088
<i>Ending Fund Balance/ Net Position</i>	\$1,699,248	\$1,576,848	\$1,709,312	\$1,995,400

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 2020 expense budget is \$635,374 and estimated revenues are \$688,497.

Cash Analysis

The following cash flow displays a positive cash balance at the end of 2020. This cash analysis differs from the fund balance statement by separating cash from the net assets.

	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Beginning Cash and Investments	1,784,034	1,673,955	1,673,955	1,662,569
Cash Receipts				
Receipts from Users	696,594	644,728	626,230	658,897
Investment Income	30,936	27,500	43,400	29,600
Transfer In	-	-	-	-
Total Cash Receipts	727,530	672,228	669,630	688,497
Non-Capital Cash Outlays				
Operating Expenses	619,935	804,791	681,016	635,374
Change in Investments	-	-	-	-
Transfer Out	217,674	-	-	-
Total Non-Capital Cash Outlays	837,609	804,791	681,016	635,374
Subtotal Net Change in Cash	(110,079)	(132,563)	(11,386)	53,123
Capital Cash Expenses				
Capital	-	-	-	-
Total Capital Cash Outlays	-	-	-	-
Total Net Change in Cash	(110,079)	(132,563)	(11,386)	53,123
Ending Cash and Investments	1,673,955	1,541,392	1,662,569	1,715,692

Commuter Parking Fund Summary

	Fiscal Year 2018	Fiscal Year 2019		Fiscal Year 2020
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$4,019,184	\$3,848,576	\$3,848,576	\$3,837,191
<i>Budgeted Revenues</i>				
Charges for Services	696,024	644,728	626,130	658,897
Investment Income	28,816	27,500	43,400	29,600
Other Revenues	570	-	100	-
<i>Total Revenues</i>	725,410	672,228	669,630	688,497
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	62,192	83,124	87,070	89,599
Contractual	169,813	355,828	288,432	226,600
Commodities	43,248	63,925	44,600	70,074
Other Charges	81,907	-	-	-
Capital Outlay	-	41,000	-	-
<i>Total Operating Expenditures</i>	357,159	543,877	420,102	386,273
<i>Other Expenditures</i>				
Interfund Charges	167,210	260,914	260,914	249,101
Capital Projects	153,975	-	-	-
Transfer Out	217,674	-	-	-
<i>Total Other Expenditures</i>	538,859	260,914	260,914	249,101
<i>Total Expenditures</i>	896,018	804,791	681,016	635,374
<i>Surplus/(Deficit)</i>	(170,608)	(132,563)	(11,386)	53,123
<i>Ending Fund Balance/ Net Position</i>	\$3,848,576	\$3,716,013	\$3,837,191	\$3,890,313

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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 2015 and 2016, however the cost of fuel increased in both 2017 and continued that trend into 2018. In July of 2019, the State's new gas tax went into effect and raised the price of gasoline by \$0.19 and diesel by \$0.24.

Fuel Expenditures					
Year	Total billing by Fleet Services	Fuel (Wholesale)	Percentage of total	Total gallons billed	Average price per gallon (Wholesale)
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
2019	\$1,291,103	\$318,528	24.67%	140,701.17	\$2.26
2020	\$1,291,362	\$327,620	25.37%	137,727.06	\$2.38

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 cash balance approximating the expenditures for the first four months of the following year. Operating costs are an estimate and actual results may slightly fluctuate from the budget on an annual basis.

Municipal Equipment Repair Fund Summary

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018 Actual	Budget	Projected Actual	2020 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$426,929	\$389,213	\$389,213	\$580,952
<i>Budgeted Revenues</i>				
Charges for Services	1,215,519	1,444,310	1,442,310	1,323,761
Investment Income	58	50	50	50
Other Revenues	113,277	128,250	114,082	113,250
<i>Total Revenues</i>	1,328,854	1,572,610	1,556,442	1,437,061
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	427,326	407,045	409,507	437,521
Contractual	331,805	418,300	330,443	360,502
Commodities	527,692	664,765	546,424	562,070
Other Charges	1,695	6,825	3,010	3,500
Capital Outlay	-	-	-	-
<i>Total Operating Expenditures</i>	1,288,517	1,496,935	1,289,384	1,363,593
<i>Other Expenditures</i>				
Interfund Charges	78,053	75,319	75,319	72,718
<i>Total Other Expenditures</i>	78,053	75,319	75,319	72,718
<i>Total Expenditures</i>	1,366,570	1,572,254	1,364,703	1,436,311
<i>Surplus/(Deficit)</i>	(37,716)	356	191,739	750
<i>Ending Fund Balance/ Net Position</i>	\$389,213	\$389,569	\$580,952	\$581,702

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. During 2017, a review of the current CERF policy was performed and it was concluded that a lower accumulated reserve of 37% was suitable to maintain an adequate fund balance.

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 2020 Budget appropriates \$3,430,207 for the replacement of assets, including IT electronic equipment and work station components, five police squad cars, four public works trucks, one public works loader/excavator, a step-van, a fire engine truck, an ambulance, multiple fire breathing apparatuses and the replacement of the Glenview Fire Station alerting system.

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. The accumulated reserve of 37% was maintained for the 2020 Budget.

Capital Equipment Replacement Fund Summary

	Fiscal Year 2018	Fiscal Year 2019		Fiscal Year 2020
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$4,805,197	\$6,305,808	\$6,305,808	\$7,610,875
<i>Budgeted Revenues</i>				
Charges for Services	2,176,436	2,217,489	2,217,489	2,153,193
Intergovernmental	327,667	515,383	187,715	-
Investment Income	89,595	117,000	129,000	102,000
Other Revenues	53,909	61,900	30,935	78,600
<i>Total Revenues</i>	2,647,607	2,911,772	2,565,139	2,333,793
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Commodities	208,105	321,147	317,321	262,239
Capital Outlay	938,890	2,241,432	942,751	3,167,968
<i>Total Operating Expenditures</i>	1,146,995	2,562,579	1,260,072	3,430,207
<i>Total Expenditures</i>	1,146,995	2,562,579	1,260,072	3,430,207
<i>Surplus/(Deficit)</i>	1,500,611	349,193	1,305,067	(1,096,414)
<i>Ending Fund Balance/ Net Position</i>	\$6,305,808	\$6,655,001	\$7,610,875	\$6,514,461

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. Plan design changes were implemented for 2020 based on feedback from employees and contributions were adjust for non-union staff. The chart below illustrates the percentage of employee contributions budgeted for their health insurance plan. All four collective bargaining agreements are currently being negotiated.

	Non Union and Non-Sworn	Non Union and Sworn	Dispatch Union	Fire Union	Police Union	PW Union
<i>2020 Health Insurance Employee Contributions</i>						
HMO Blue Advantage	15%	15%	15%	15%	15%	15%
HMO Illinois	15%	15%	15%	15%	15%	15%
PPO	15%	15%	15%	15%	15%	15%
<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%

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 2020 budgeted adjustment is a debit to expense in the amount of \$62,288. The 2020 health insurance premiums are \$5,894,628, which is 72% of the budgeted expenditures. The 2020 premiums are budgeted to increase over the 2019 projection by 1.6%, mainly due to qualifying life event changes.

Insurance and Risk Fund Summary

	Fiscal Year 2018	Fiscal Year 2019		Fiscal Year 2020
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$5,498,075	\$5,786,478	\$5,786,478	\$5,319,205
<i>Budgeted Revenues</i>				
Charges for Services	7,586,910	7,723,416	7,486,837	7,625,470
Investment Income	117,625	124,000	88,000	128,000
Other Revenues	7,300	-	-	-
<i>Total Revenues</i>	7,711,835	7,847,416	7,574,837	7,753,470
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	558,044	636,097	629,875	670,594
Contractual	6,602,418	7,373,066	7,154,260	7,205,568
Commodities	454	-	-	-
Other Charges	12,515	9,860	7,975	12,835
<i>Total Operating Expenditures</i>	7,173,431	8,019,023	7,792,110	7,888,997
<i>Other Expenditures</i>				
Transfer Out	250,000	250,000	250,000	250,000
<i>Total Other Expenditures</i>	250,000	250,000	250,000	250,000
<i>Total Expenditures</i>	7,423,431	8,269,023	8,042,110	8,138,997
<i>Surplus/(Deficit)</i>	288,404	(421,607)	(467,273)	(385,527)
<i>Ending Fund Balance/ Net Position</i>	\$5,786,478	\$5,364,871	\$5,319,205	\$4,933,678

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 2020, 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 2020 budget appropriates \$654,017 to be spent on capital facility improvements. This budget includes completing an updated facility assessment with the support of a consultant to confirm project priorities and cost estimates for use in future updates to the FRRF implementation. Also included are floor drain replacements and new flooring in the apparatus bays for Fire Station 13 and 14 along with new water heaters at each. The third (and final) phase of mold remediation is planned at the West Lake Pump Station Building. And, two parking lots adjacent to the Downtown Metra Station at the northeast corner of Depot and Grove Streets will be resurfaced.

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 2020 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 2019		Fiscal Year
	2018		Projected	2020
	Actual	Budget	Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$1,579,551	\$2,628,480	\$2,628,480	\$2,973,065
<i>Budgeted Revenues</i>				
Charges for Services	1,062,428	1,107,390	1,107,390	1,108,316
Investment Income	28,854	17,000	47,000	42,000
Other Revenues	4,202	-	-	-
Transfers In	195,674	-	-	-
<i>Total Revenues</i>	1,291,158	1,124,390	1,154,390	1,150,316
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	11,201	16,766	16,898	17,722
Contractual	41,856	1,481,003	612,169	535,059
Capital Outlay	153,106	106,360	180,738	101,236
<i>Total Operating Expenditures</i>	206,164	1,604,129	809,805	654,017
<i>Other Expenditures</i>				
Transfer Out	36,066	-	-	-
<i>Total Other Expenditures</i>	36,066	-	-	-
<i>Total Expenditures</i>	242,230	1,604,129	809,805	654,017
<i>Surplus/(Deficit)</i>	1,048,928	(479,739)	344,585	496,299
<i>Ending Fund Balance/ Net Position</i>	\$2,628,480	\$2,148,741	\$2,973,065	\$3,469,364

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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 2018	Fiscal Year 2019		Fiscal Year 2020
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$79,413,974	\$74,378,025	\$74,378,025	\$79,099,176
<i>Budgeted Revenues</i>				
Charges for Services	2,470,705	2,448,009	2,448,009	3,428,510
Investment Income	(3,507,513)	5,350,000	6,647,823	5,550,000
Other Revenues	751,474	973,775	697,927	736,313
<i>Total Revenues</i>	(285,334)	8,771,784	9,793,759	9,714,823
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	4,607,357	5,346,081	4,934,506	5,126,004
Contractual	143,258	208,934	138,102	151,913
<i>Total Operating Expenditures</i>	4,750,615	5,555,015	5,072,608	5,277,917
<i>Total Expenditures</i>	4,750,615	5,555,015	5,072,608	5,277,917
<i>Surplus/(Deficit)</i>	(5,035,949)	3,216,769	4,721,151	4,436,906
<i>Ending Fund Balance/ Net Position</i>	\$74,378,025	\$77,594,794	\$79,099,176	\$83,536,082

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 2018	Fiscal Year 2019		Fiscal Year 2020
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$84,767,605	\$79,578,280	\$79,578,280	\$84,996,520
<i>Budgeted Revenues</i>				
Charges for Services	4,048,725	4,027,492	4,027,492	5,112,536
Investment Income	(3,834,919)	6,100,000	7,015,219	6,000,000
Other Revenues	814,043	986,997	816,461	861,367
<i>Total Revenues</i>	1,027,849	11,114,489	11,859,172	11,973,903
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	5,995,055	7,075,589	6,223,853	6,441,380
Contractual	222,119	306,739	217,079	238,787
<i>Total Operating Expenditures</i>	6,217,174	7,382,328	6,440,932	6,680,167
<i>Total Expenditures</i>	6,217,174	7,382,328	6,440,932	6,680,167
<i>Surplus/(Deficit)</i>	(5,189,325)	3,732,161	5,418,240	5,293,736
<i>Ending Fund Balance/ Net Position</i>	\$79,578,280	\$83,310,441	\$84,996,520	\$90,290,256

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 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year Projected Actual	Fiscal Year 2020 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$1,203,408	\$1,233,612	\$1,233,612	\$1,257,612
<i>Budgeted Revenues</i>				
Investment Income	28,850	23,000	24,000	28,000
Other Revenues	1,354	-	-	-
<i>Total Revenues</i>	30,204	23,000	24,000	28,000
<i>Budgeted Expenditures</i>				
<i>Other Expenditures</i>				
Transfer Out	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-
<i>Total Expenditures</i>	-	-	-	-
<i>Surplus/(Deficit)</i>	30,204	23,000	24,000	28,000
<i>Ending Fund Balance/ Net Position</i>	\$1,233,612	\$1,256,612	\$1,257,612	\$1,285,612

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 2019		Fiscal Year
	2018	Budget	Projected	2020
	Actual		Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	<i>\$466,974</i>	<i>\$121,321</i>	<i>\$121,321</i>	<i>\$150,901</i>
<i>Budgeted Revenues</i>				
Taxes	338,121	362,801	369,333	358,372
Investment Income	5,863	7,150	4,650	4,650
<i>Total Revenues</i>	<i>343,984</i>	<i>369,951</i>	<i>373,983</i>	<i>363,022</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Other Charges	239,328	230,771	230,771	226,280
<i>Total Operating Expenditures</i>	<i>239,328</i>	<i>230,771</i>	<i>230,771</i>	<i>226,280</i>
<i>Other Expenditures</i>				
Transfer Out	450,309	112,515	113,632	112,369
<i>Total Other Expenditures</i>	<i>450,309</i>	<i>112,515</i>	<i>113,632</i>	<i>112,369</i>
<i>Total Expenditures</i>	<i>689,637</i>	<i>343,286</i>	<i>344,403</i>	<i>338,649</i>
<i>Surplus/(Deficit)</i>	<i>(345,653)</i>	<i>26,665</i>	<i>29,580</i>	<i>24,373</i>
<i>Ending Fund Balance/ Net Position</i>	<i>\$121,321</i>	<i>\$147,986</i>	<i>\$150,901</i>	<i>\$175,274</i>

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 reasons 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 \$15,389,674 in expenditures for 2020 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 no expenditures budgeted for 2020.

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. In 2019, the State of Illinois doubled the motor fuel tax from \$0.19 per gallon to \$0.38 per gallon. The diesel motor fuel tax also increased by an additional \$0.24 to a new rate of \$0.455 per gallon. The State of Illinois distributes 54.4% of the monies to local taxing districts based on a statutory formula. Due to the increase in motor fuel tax, the Village anticipates receiving an additional \$860,000 of revenue in 2020. The Village is also appropriating \$1,700,000 of prior year Motor Fuel Tax fund balances for 2020 projects. 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 MFT and LMFT are expected to generate approximately \$1,960,000 and \$917,891, respectively for the resurfacing of village roadways in 2020.

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 2019		Fiscal Year
	2018		Projected	2020
	Actual	Budget	Actual	Budget
<i>Beginning Fund Balance</i>	<i>(\$881,338)</i>	<i>\$1,070,618</i>	<i>\$1,070,618</i>	<i>\$2,051,431</i>
<i>Budgeted Revenues</i>				
Intergovernmental	289,993	814,000	996,738	629,000
Investment Income	30,093	19,000	40,600	29,000
Other Revenues	39,614	-	-	-
SSA Contribution	-	-	-	882,000
Transfers In	6,383,967	12,318,834	11,306,334	12,573,024
<i>Total Revenues</i>	<i>6,743,667</i>	<i>13,151,834</i>	<i>12,343,672</i>	<i>14,113,024</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Other Charges	24,371	24,371	24,371	24,371
Capital Outlay	36,066	-	-	-
<i>Total Operating Expenditures</i>	<i>60,437</i>	<i>24,371</i>	<i>24,371</i>	<i>24,371</i>
<i>Other Expenditures</i>				
Capital Projects	4,731,274	13,934,485	11,338,488	15,365,304
<i>Total Other Expenditures</i>	<i>4,731,274</i>	<i>13,934,485</i>	<i>11,338,488</i>	<i>15,365,304</i>
<i>Total Expenditures</i>	<i>4,791,711</i>	<i>13,958,856</i>	<i>11,362,859</i>	<i>15,389,675</i>
<i>Surplus/(Deficit)</i>	<i>1,951,956</i>	<i>(807,022)</i>	<i>980,813</i>	<i>(1,276,651)</i>
<i>Ending Fund Balance</i>	<i>\$1,070,618</i>	<i>\$263,596</i>	<i>\$2,051,431</i>	<i>\$774,780</i>

Glen Capital Projects Fund Summary

	Fiscal Year 2018 Actual	Fiscal Year 2019		Fiscal Year 2020 Budget
		Budget	Projected Actual	
<i>Beginning Fund Balance</i>	<i>\$1,135,238</i>	<i>\$94,319</i>	<i>\$94,319</i>	<i>\$100,377</i>
<i>Budgeted Revenues</i>				
Intergovernmental	437	-	-	-
Investment Income	10,232	2,100	3,600	3,600
Transfers In	1,126,459	100,203	89,358	100,203
<i>Total Revenues</i>	<i>1,137,128</i>	<i>102,303</i>	<i>92,958</i>	<i>103,803</i>
<i>Budgeted Expenditures</i>				
<i>Other Expenditures</i>				
Capital Projects	2,178,047	97,309	86,900	97,309
<i>Total Other Expenditures</i>	2,178,047	97,309	86,900	97,309
<i>Total Expenditures</i>	<i>2,178,047</i>	<i>97,309</i>	<i>86,900</i>	<i>97,309</i>
<i>Surplus/(Deficit)</i>	<i>(1,040,919)</i>	<i>4,994</i>	<i>6,058</i>	<i>6,494</i>
 <i>Ending Fund Balance</i>	<i>\$94,319</i>	<i>\$99,313</i>	<i>\$100,377</i>	<i>\$106,871</i>

Permanent Fund Summary

	Fiscal Year 2018	Fiscal Year 2019		Fiscal Year 2020
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance</i>	\$28,804,052	\$28,877,555	\$28,877,555	\$29,162,755
<i>Budgeted Revenues</i>				
Charges for Services	-	156,000	156,000	156,000
Investment Income	477,186	200,000	164,000	150,000
Other Revenues	9,445	1,810,000	-	1,535,518
<i>Total Revenues</i>	486,631	2,166,000	320,000	1,841,518
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	-	636,200	34,800	131,421
Other Charges	781	-	-	-
<i>Total Operating Expenditures</i>	781	636,200	34,800	131,421
<i>Other Expenditures</i>				
Transfer Out	412,347	1,012,500	-	1,000,000
<i>Total Other Expenditures</i>	412,347	1,012,500	-	1,000,000
<i>Total Expenditures</i>	413,128	1,648,700	34,800	1,131,421
<i>Surplus/(Deficit)</i>	73,503	517,300	285,200	710,097
<i>Ending Fund Balance</i>	\$28,877,555	\$29,394,855	\$29,162,755	\$29,872,852

Motor Fuel Tax Fund Summary

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
	Actual	Budget	Actual	Budget
<i>Beginning Fund Balance</i>	\$1,741,503	\$1,854,139	\$1,854,139	\$2,236,250
<i>Budgeted Revenues</i>				
Intergovernmental	2,131,356	2,021,156	2,358,521	2,907,891
Investment Income	38,820	41,000	65,100	49,600
Other Revenues	1,864	-	-	-
<i>Total Revenues</i>	2,172,040	2,062,156	2,423,621	2,957,491
<i>Budgeted Expenditures</i>				
<i>Other Expenditures</i>				
Capital Projects	2,059,404	2,058,950	2,041,510	4,607,889
<i>Total Other Expenditures</i>	2,059,404	2,058,950	2,041,510	4,607,889
<i>Total Expenditures</i>	2,059,404	2,058,950	2,041,510	4,607,889
<i>Surplus/(Deficit)</i>	112,636	3,206	382,111	(1,650,398)
<i>Ending Fund Balance</i>	\$1,854,139	\$1,857,345	\$2,236,250	\$585,852

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 every year as there are budgeted funds available in the Corporate Fund for the debt service payment.

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 2020 budgeted expenditures are \$2,211,483.

	Fiscal Year 2018 Actual	Fiscal Year 2019		Fiscal Year 2020 Budget
		Budget	Projected Actual	
<i>Beginning Fund Balance</i>	\$400,361	\$468,727	\$468,727	\$488,491
<i>Budgeted Revenues</i>				
Investment Income	16,513	14,505	21,705	21,905
Transfers In	2,259,032	2,201,582	2,201,582	2,209,982
<i>Total Revenues</i>	2,275,545	2,216,087	2,223,287	2,231,887
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	-	1,320	440	440
Other Charges	2,207,683	2,203,083	2,203,083	2,211,483
<i>Total Operating Expenditures</i>	2,207,683	2,204,403	2,203,523	2,211,923
<i>Other Expenditures</i>				
Transfer Out	(504)	-	-	-
<i>Total Other Expenditures</i>	(504)	-	-	-
<i>Total Expenditures</i>	2,207,179	2,204,403	2,203,523	2,211,923
<i>Surplus/(Deficit)</i>	68,366	11,684	19,764	19,964
<i>Ending Fund Balance</i>	\$468,727	\$480,411	\$488,491	\$508,455

VILLAGE OF GLENVIEW



BUDGETS BY DEPARTMENT

Department Summary

The Village of Glenview's 2020 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						
		Department's 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

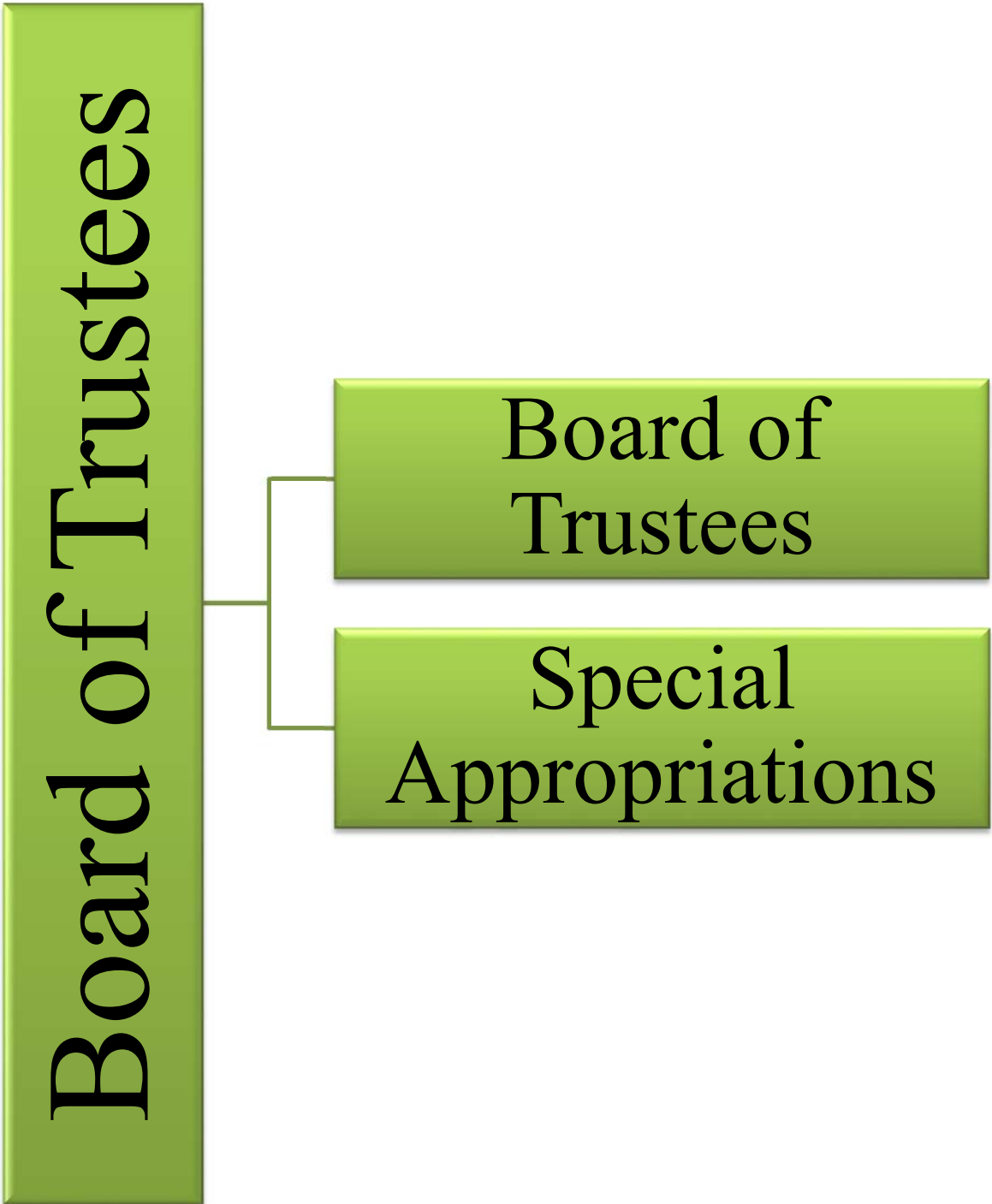
Department Summary

All Funds and Departments

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	48,139,561	51,247,603	49,615,563	51,460,139
Contractual	49,733,657	54,137,314	50,472,287	53,224,720
Commodities	3,393,632	4,197,131	3,772,737	3,968,882
Other Charges	18,074,582	19,133,544	18,889,860	20,473,083
Capital Outlay	1,556,447	2,826,992	1,465,085	3,512,204
Total Operating Expenditures	120,897,880	131,542,584	124,215,532	132,639,028
<i>Other Expenditures</i>				
Interfund Charges	6,368,439	6,335,425	6,337,425	6,032,787
Capital Projects	12,278,143	22,448,381	19,334,023	26,520,019
Depreciation	2,006,003	-	-	-
Transfer Out	11,444,981	15,305,240	14,282,744	15,722,325
Total Other Expenditures	32,097,565	44,089,046	39,954,192	48,275,131
Total Expenditures	152,995,445	175,631,630	164,169,724	180,914,159
<i>Funding Sources</i>				
Corporate Fund	67,414,627	75,752,017	74,409,458	79,388,697
Police Special Fund	2,826	12,700	10,096	15,000
Foreign Fire Fund	75,447	110,000	112,854	113,630
Waukegan/Golf TIF Fund	974,688	1,026,147	1,015,337	1,033,163
Special Tax Allocation Fund	32,726,532	29,937,573	29,648,852	28,713,646
Glenview Water Fund	12,902,648	15,690,963	14,520,679	15,383,930
Glenview Sanitary Fund	2,246,557	2,653,796	2,429,468	2,742,176
Wholesale Water Fund	2,270,086	2,386,810	2,277,740	3,591,370
Commuter Parking Fund	896,018	804,791	681,016	635,374
Municipal Equipment Replacement Fund	1,366,570	1,572,254	1,364,703	1,436,311
Capital Equipment Replacement Fund	1,146,890	2,562,579	1,260,072	3,430,207
Insurance and Risk Fund	7,423,431	8,269,023	8,042,110	8,138,997
Facility Repair and Replacement Fund	242,230	1,604,129	809,805	654,017
Police Pension Fund	4,750,616	5,555,015	5,072,608	5,277,917
Firefighters' Pension Fund	6,217,174	7,382,328	6,440,932	6,680,167
Escrow Deposit Fund	-	-	-	-
Special Service Area Bond Fund	689,637	343,286	344,403	338,649
Capital Projects Fund	4,791,711	13,958,856	11,362,859	15,389,674
Glen Capital Projects Fund	2,178,047	97,309	86,900	-
Village Permanent Fund	413,128	1,648,700	34,800	1,131,421
Motor Fuel Tax Fund	2,059,404	2,058,950	2,041,510	4,607,889
Corporate Purpose Bonds Fund	2,207,178	2,204,403	2,203,523	2,211,923
Total Funds Sources	152,995,445	175,631,630	164,169,724	180,914,159

Department Summary Continued

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
	Actual	Budget	Actual	Budget
<i>Expenditures By Department</i>				
Board of Trustees	383,472	446,244	465,446	477,911
General Government	46,284,731	50,112,104	48,052,245	48,740,170
Village Manager's Office	16,804,257	18,443,263	18,143,846	19,203,102
Administrative Services	6,916,546	9,078,969	7,779,100	9,873,944
Public Works	22,520,161	26,086,034	22,927,066	24,769,388
Police	17,959,318	19,557,029	18,616,104	20,502,444
Fire	22,889,485	24,457,673	24,063,414	25,392,212
Community Development	19,237,475	27,450,314	24,122,503	31,954,987
<i>Total Expenditures</i>	152,995,445	175,631,630	164,169,724	180,914,159
<i>Full Time Positions by Department</i>				
Board of Trustees	-	-	-	-
General Government	-	-	-	-
Village Manager's Office	54.20	54.55	54.55	55.55
Administrative Services	11.63	10.52	10.52	9.95
Public Works	46.10	42.91	40.15	40.65
Police	75.00	75.00	75.00	75.00
Fire	81.00	81.00	81.00	81.00
Community Development	15.00	15.30	15.30	15.30
<i>Total Full Time Positions</i>	282.92	279.28	276.52	277.50
<i>Part Time Positions by Department</i>				
Board of Trustees	1.00	1.00	1.00	-
General Government	-	-	-	-
Village Manager's Office	4.25	4.61	4.61	4.66
Administrative Services	2.54	2.95	2.95	3.64
Public Works	2.00	1.25	1.25	0.75
Police	-	-	-	-
Fire	-	-	-	-
Community Development	2.69	2.69	2.69	2.69
<i>Total Part Time Positions</i>	12.48	12.50	12.50	11.74
<i>Total Full Time Equivalents</i>	295.40	291.78	289.02	289.24



Village Board of Trustees Department Summary

Board of Trustees and Special Appropriations

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018	Budget	Projected	2020
	Actual		Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	27,774	66,402	85,038	78,316
Contractual	354,887	378,242	378,808	397,995
Commodities	810	1,600	1,600	1,600
<i>Total Operating Expenditures</i>	383,472	446,244	465,446	477,911
<i>Total Expenditures</i>	383,472	446,244	465,446	477,911
<i>Funding Sources</i>				
Corporate Fund	383,472	446,244	465,446	477,911
<i>Total Funds Sources</i>	383,472	446,244	465,446	477,911
<u><i>Personnel Budget by Division</i></u>				
<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	-
Special Appropriations	-	-	-	-
<i>Total Part Time</i>	1.00	1.00	1.00	-
<i>Total Full Time Equivalents</i>	1.00	1.00	1.00	-

*Board of Trustees positions are included in the Village Manager's Office budget in 2020

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.

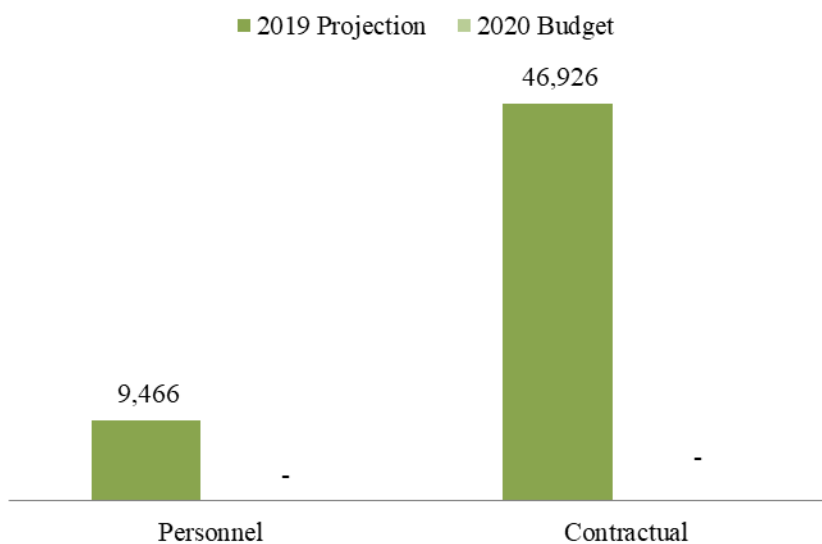
The Board of Trustees is responsible for ensuring the Village, as an organization, has effective and responsive leadership to meet community and organizational needs. The Board also establishes local laws and policies to provide for efficient operations of the municipal government. Accomplishments, initiatives,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

2019 Accomplishments

- Continued focus on strong budget and financial management for overall fiscal health and development of a balanced 2019 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

- Personnel costs for the Board of Trustees and contractual expenditures including a membership to the Northwest Municipal Conference, Illinois Municipal League, and funding for the Recording Secretary have been moved to the Village Manager's Office Administration budget in 2020



Board of Trustees

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018	Budget	Projected	2020
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	11,478	9,689	9,466	-
Contractual	43,818	47,643	46,926	-
Commodities	-	-	-	-
<i>Total Operating Expenditures</i>	55,296	57,332	56,392	-
<i>Total Expenditures</i>	55,296	57,332	56,392	-
<i>Funding Sources</i>				
Corporate Fund	55,296	57,332	56,392	-
<i>Total Funds Sources</i>	55,296	57,332	56,392	-
<u><i>Personnel Budget by Position</i></u>				
<i>Full Time Positions</i>				
NA	-	-	-	-
<i>Total Full Time</i>	-	-	-	-
<i>Part Time Positions</i>				
Board President*	0.40	0.40	0.40	-
Trustees*	0.60	0.60	0.60	-
<i>Total Part Time</i>	1.00	1.00	1.00	-
<i>Total Full Time Equivalent</i>	1.00	1.00	1.00	-

*Board of Trustees positions are included in the Village Manager's Office budget in 2020

Special Appropriations

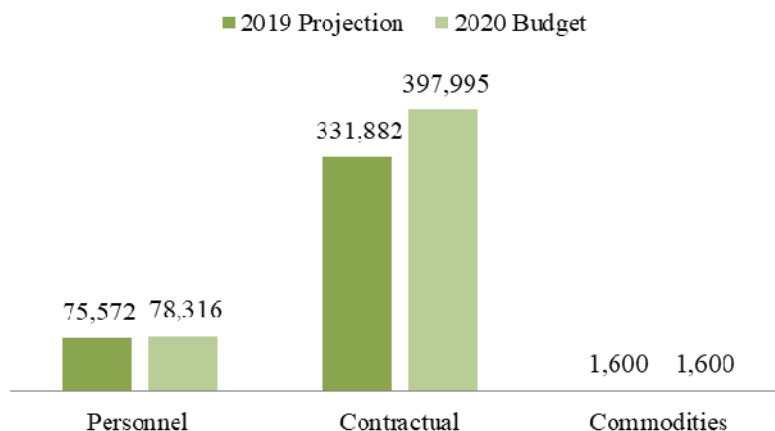
On an annual basis, the Village Board considers funding for special projects or services provided by outside agencies that are valued by the Glenview community. Two of these programs have been funded for over twenty-five years (Youth Services of Glenview Northbrook and the North Shore Senior Services) 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, the 4th of July Parade and Twilight Show, and Blocktoberfest as well as various supplies needed for these events. The Village Board approved five organizations for funding for the 2020 budget: Youth Services of Glenview and Northbrook; the North Shore Senior Center; the Family Service Center of Wilmette, Glenview, Northbrook and Kenilworth; the Josselyn Center; and Arts of Life.

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.

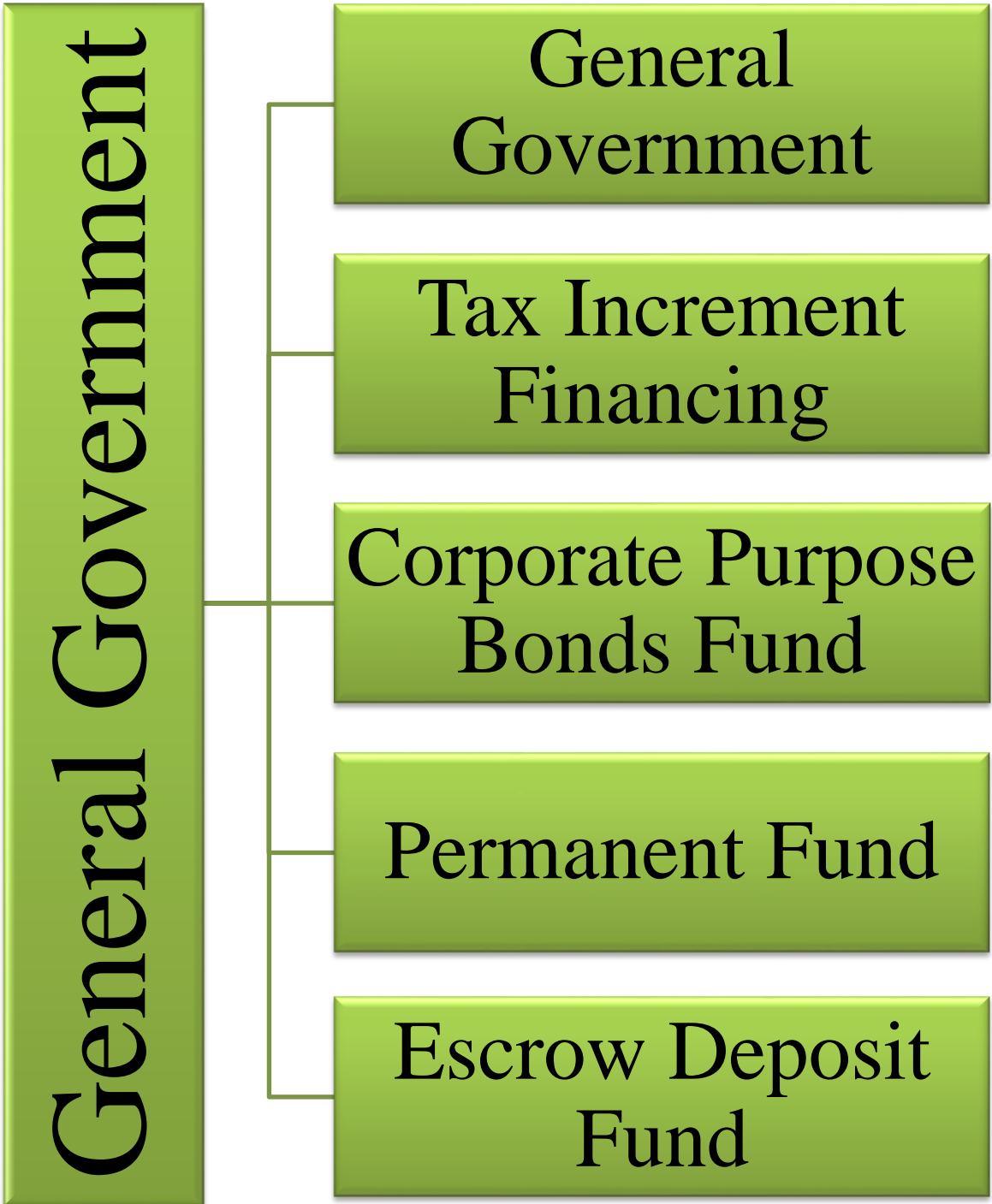
Expenditure Analysis

- The Youth Services appropriation remained the same as prior year at \$135,000 in 2020
- The Senior Services appropriation includes funding for a Senior Services Coordinator, Angel Fund and housing grants; the 2019 appropriation was \$150,174 and the 2020 appropriation is \$157,510
- The 2020 budget also includes a special appropriation of \$67,585 for funding mental and/or behavioral health services; these funds have been divided among three organizations with Family Service Center receiving \$25,000, Josselyn Center receiving \$42,585, and Arts of Life receiving \$15,000
- Personnel expenditures include funding for Police, Fire and Public Works overtime to provide assistance at special events, including the 4th of July festivities, the Summer Fest, and Blocktoberfest



Special Appropriations

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018	Budget	Projected	2020
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	16,296	56,713	75,572	78,316
Contractual	311,069	330,599	331,882	397,995
Commodities	810	1,600	1,600	1,600
<i>Total Operating Expenditures</i>	328,175	388,912	409,054	477,911
 <i>Total Expenditures</i>	 328,175	 388,912	 409,054	 477,911
 <i>Funding Sources</i>				
Corporate Fund	328,175	388,912	409,054	477,911
<i>Total Funds Sources</i>	328,175	388,912	409,054	477,911



General Government Department Summary

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

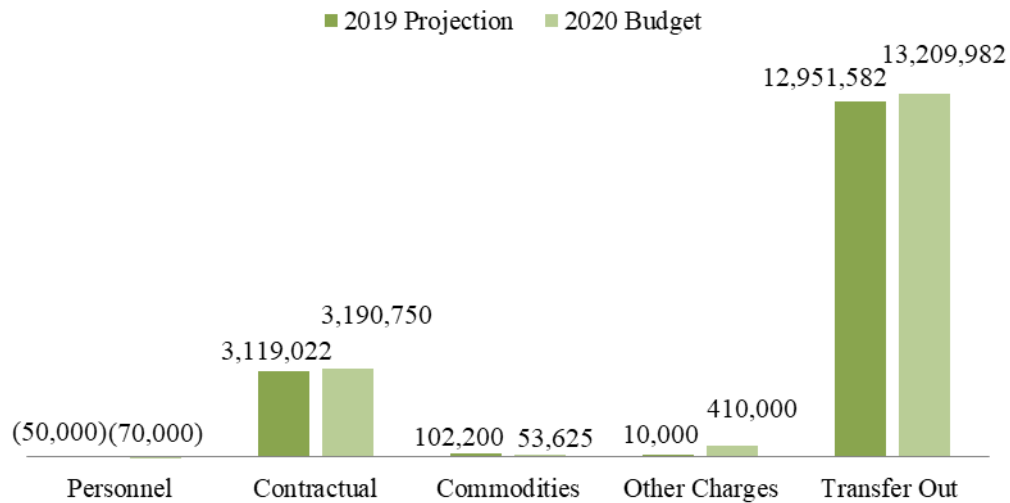
	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018	Budget	Projected	2020
	Actual		Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	-	(50,000)	(50,000)	(70,000)
Contractual	25,336,051	24,598,024	23,829,969	24,252,880
Commodities	36,316	104,705	102,200	53,625
Other Charges	10,894,428	11,190,684	10,924,998	10,008,248
<i>Total Operating Expenditures</i>	36,266,795	35,843,413	34,807,167	34,244,753
<i>Other Expenditures</i>				
Interfund Charges	485,897	207,300	207,300	285,435
Transfer Out	9,532,039	14,061,391	13,037,778	14,209,982
<i>Total Other Expenditures</i>	10,017,936	14,268,691	13,245,078	14,495,417
<i>Total Expenditures</i>	46,284,731	50,112,104	48,052,245	48,740,170
<i>Funding Sources</i>				
Corporate Fund	10,990,155	16,816,461	16,340,104	17,079,792
Waukegan/Golf TIF	962,666	1,010,103	999,085	1,016,478
Special Tax Allocation Fund	31,711,603	28,432,437	28,474,733	27,300,556
Village Permanent Fund	413,128	1,648,700	34,800	1,131,421
Debt Service Fund	2,207,178	2,204,403	2,203,523	2,211,923
<i>Total Funds Sources</i>	46,284,731	50,112,104	48,052,245	48,740,170

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 2020 budget for Transfers Out includes the Capital Projects fund transfer of \$6,500,000 and an additional \$4,500,000 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 2019		Fiscal Year
	2018	Budget	Projected	2020
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	-	(50,000)	(50,000)	(70,000)
Contractual	3,047,630	3,327,188	3,119,022	3,190,750
Commodities	36,316	104,705	102,200	53,625
Other Charges	3,838	275,686	10,000	410,000
Total Operating Expenditures	3,087,783	3,657,579	3,181,222	3,584,375
<i>Other Expenditures</i>				
Interfund Charges	202,709	207,300	207,300	285,435
Transfer Out	7,699,663	12,951,582	12,951,582	13,209,982
Total Other Expenditures	7,902,372	13,158,882	13,158,882	13,495,417
Total Expenditures	10,990,155	16,816,461	16,340,104	17,079,792
<i>Funding Sources</i>				
Corporate Fund	10,990,155	16,816,461	16,340,104	17,079,792
Total Funds Sources	10,990,155	16,816,461	16,340,104	17,079,792

* The FY 2019 and 2020 amounts are negative because an overall fund adjustment is budgeted in General Gov't to account for a year end interfund transfer for workers compensation salaries.

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 \$19,750,511 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 \$6.7 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) and the final transfer was completed in 2019. There are no transfers budgeted in 2020.

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 2019		Fiscal Year
	2018	Budget	Projected	2020
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	22,288,421	20,633,316	20,675,707	20,930,269
Other Charges	8,682,126	8,711,915	8,711,915	7,386,765
Total Operating Expenditures	30,970,548	29,345,231	29,387,622	28,317,034
<i>Other Expenditures</i>				
Interfund Charges	283,188	-	-	-
Transfer Out	1,420,533	97,309	86,196	-
Total Other Expenditures	1,703,721	97,309	86,196	-
Total Expenditures	32,674,269	29,442,540	29,473,818	28,317,034
<i>Funding Sources</i>				
Waukegan/Golf TIF Fund	962,666	1,010,103	999,085	1,016,478
Special Tax Allocation Fund	31,711,603	28,432,437	28,474,733	27,300,556
Total Funds Sources	32,674,269	29,442,540	29,473,818	28,317,034

Corporate Purpose Bonds Fund

Debt service funds are used to account for payment of principal and interest on debt and the associated fees paid from governmental fund resources. Long-term debt of enterprise and TIF funds are recorded and paid directly from the respective fund.

Currently, 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 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 records 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 \$2,211,923 in 2020.

	Fiscal Year 2018	Fiscal Year 2019		Fiscal Year 2020
	Actual	Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	-	1,320	440	440
Other Charges	2,207,683	2,203,083	2,203,083	2,211,483
<i>Total Operating Expenditures</i>	2,207,683	2,204,403	2,203,523	2,211,923
<i>Other Expenditures</i>				
Transfer Out	(504)	-	-	-
<i>Total Other Expenditures</i>	(504)	-	-	-
<i>Total Expenditures</i>	2,207,178	2,204,403	2,203,523	2,211,923
<i>Funding Sources</i>				
Debt Service Fund	2,207,178	2,204,403	2,203,523	2,211,923
<i>Total Funds Sources</i>	2,207,178	2,204,403	2,203,523	2,211,923

Permanent Fund

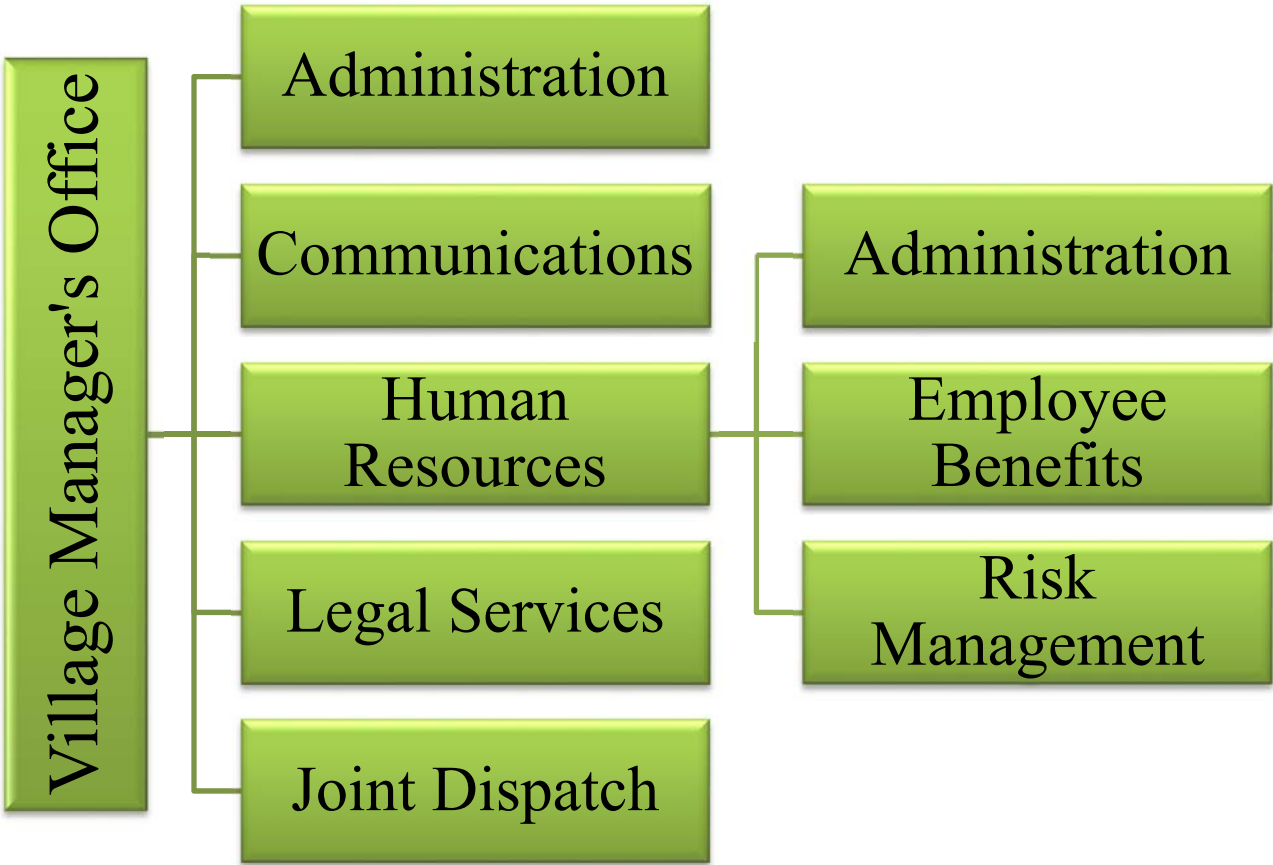
Pursuant to the September 3, 1996, Business/Operational Plan prepared by Deloitte & Touche for the Glenview Naval Air Station redevelopment project (now known as “The Glen”), the Village of Glenview established a Permanent Fund to receive a Master Developer fee totaling approximately \$40 million defined as 20% of the gross proceeds of land sold within the project, excluding the approximate 44-acre Navy Disposition Parcel that was purchased in 2006 and resold in 2014. A formal policy regarding use of the fund’s assets was established by Resolution No. 05-16 on March 15, 2005. The general goal of the fund was to provide resources for Village-wide capital expenditures and economic development improvements *outside* of The Glen., and to provide resources for Village-wide improvements and economic development outside of The Glen TIF District. The fund is also allowed to provide short-term liquidity for TIF District expenses.

For 2020, the projected \$131,421 expense is related to the closing costs for the sale of the former Bess Hardware site (a property the Village purchased in 2017) and a tollway feasibility study for Interstate 294. 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 2018	Fiscal Year 2019		Fiscal Year 2020
	Actual	Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	-	636,200	34,800	131,421
Other Charges	781	-	-	-
<i>Total Operating Expenditures</i>	781	636,200	34,800	131,421
<i>Other Expenditures</i>				
Transfer Out	412,347	1,012,500	-	1,000,000
<i>Total Other Expenditures</i>	412,347	1,012,500	-	1,000,000
<i>Total Expenditures</i>	413,128	1,648,700	34,800	1,131,421
<i>Funding Sources</i>				
Village Permanent Fund	413,128	1,648,700	34,800	1,131,421
<i>Total Funds Sources</i>	413,128	1,648,700	34,800	1,131,421

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 2018 through 2020 for the Escrow Deposit Fund.



Village Manager's Department Summary

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

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018	Budget	Projected	2020
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	7,368,736	8,019,514	7,902,227	8,628,912
Contractual	7,449,252	8,376,515	8,251,854	8,657,359
Commodities	28,794	38,725	37,560	37,679
Other Charges	110,539	174,961	118,657	216,731
Capital Outlay	-	-	-	-
<i>Total Operating Expenditures</i>	14,957,322	16,609,715	16,310,298	17,540,681
<i>Other Expenditures</i>				
Interfund Charges	1,596,935	1,583,548	1,583,548	1,412,421
Transfer Out	250,000	250,000	250,000	250,000
<i>Total Other Expenditures</i>	1,846,935	1,833,548	1,833,548	1,662,421
<i>Total Expenditures</i>	16,804,257	18,443,263	18,143,846	19,203,102
<i>Funding Sources</i>				
Corporate Fund	9,284,224	10,056,755	9,996,298	10,957,670
Special Tax Allocation Fund	76,651	91,851	82,573	82,499
Glenview Water Fund	1,177	5,940	2,970	4,125
Glenview Sanitary Fund	428	2,160	2,160	1,500
Wholesale Water Fund	18,345	17,534	17,735	18,311
Insurance and Risk Fund	7,423,431	8,269,023	8,042,110	8,138,997
<i>Total Funds Sources</i>	16,804,257	18,443,263	18,143,846	19,203,102
<u><i>Personnel Budget by Division</i></u>				
<i>Full Time Positions</i>				
Administration	4.00	3.30	3.30	3.30
Communications	1.00	1.00	1.00	2.00
Human Resources Administration	2.10	2.20	2.20	2.20
Risk Management	1.10	1.05	1.05	1.05
Joint Dispatch	46.00	47.00	47.00	47.00
<i>Total Full Time</i>	54.20	54.55	54.55	55.55
<i>Part Time Positions</i>				
Administration	-	0.56	0.56	1.56
Communications	0.90	1.20	1.20	0.75
Human Resources Administration	-	-	-	-
Risk Management	-	-	-	-
Joint Dispatch	3.35	2.85	2.85	2.35
<i>Total Part Time</i>	4.25	4.61	4.61	4.66
<i>Total Full Time Equivalent</i>	58.45	59.16	59.16	60.21

Village Manager's Office

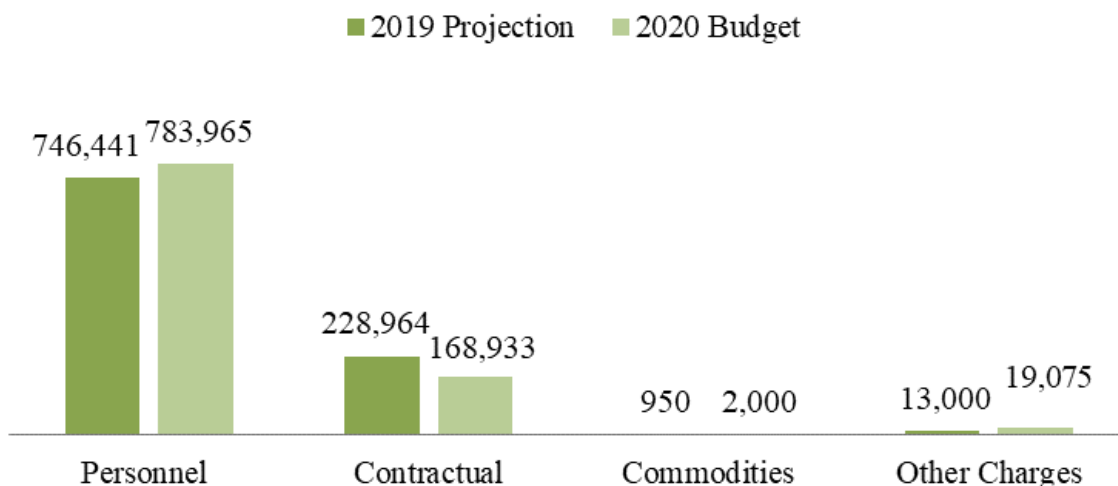
The Village Manager is the Chief Administrative Officer of the Village of Glenview and is responsible for implementing policies established by the Village Board. All departments are under the administrative authority of the Village Manager. The Village Manager's Office oversees the day to day operations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

2019 Accomplishments

- Monitoring of State of Illinois sales tax legislation.
- Coordinated efforts to successfully oppose the freight Holding Track proposed as part of the Amtrak Hiawatha project.
- Facilitated several community updates and briefings, including continuous website updates, regarding the O'Hare International Airport modernization program and Interim Fly Quiet program.
- Developed in part by Village employees, the Village created "A Culture of Leadership" guide to help team members develop and demonstrate their leadership abilities within their current role and to further their own growth and the growth of the Village. The guide centers around three main Pillars: Trust-Think-Serve, which establish the foundation for how work is completed in the Village and drive team members and Village success.
- Commenced an assessment and strategic plan development program for Joint Dispatch.
- Implemented the merit-based performance review process for non-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 2019		Fiscal Year
	2018	Budget	Projected	2020
	Actual		Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	791,201	740,062	746,441	783,965
Contractual	31,548	228,615	228,964	168,933
Commodities	-	-	950	2,000
Other Charges	582	11,600	13,000	19,075
<i>Total Operating Expenditures</i>	823,330	980,277	989,355	973,973
<i>Total Expenditures</i>	823,330	980,277	989,355	973,973
<i>Funding Sources</i>				
Corporate Fund	733,999	890,892	899,047	883,163
Special Tax Allocation Fund	70,986	71,851	72,573	72,499
Wholesale Water Fund	18,345	17,534	17,735	18,311
<i>Total Funds Sources</i>	823,330	980,277	989,355	973,973
<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	-	-	-
Special Projects Manager	-	0.30	0.30	0.30
Executive Assistant	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	4.00	3.30	3.30	3.30
<i>Part Time Positions</i>				
Board President*	-	-	-	0.40
Trustees*	-	-	-	0.60
Administration Intern	-	0.56	0.56	0.56
<i>Total Part Time</i>	-	0.56	0.56	1.56
<i>Total Full Time Equivalent</i>	4.00	3.86	3.86	4.86

*Board of Trustees positions were moved to the Village Manager's Office budget in 2020

Communications

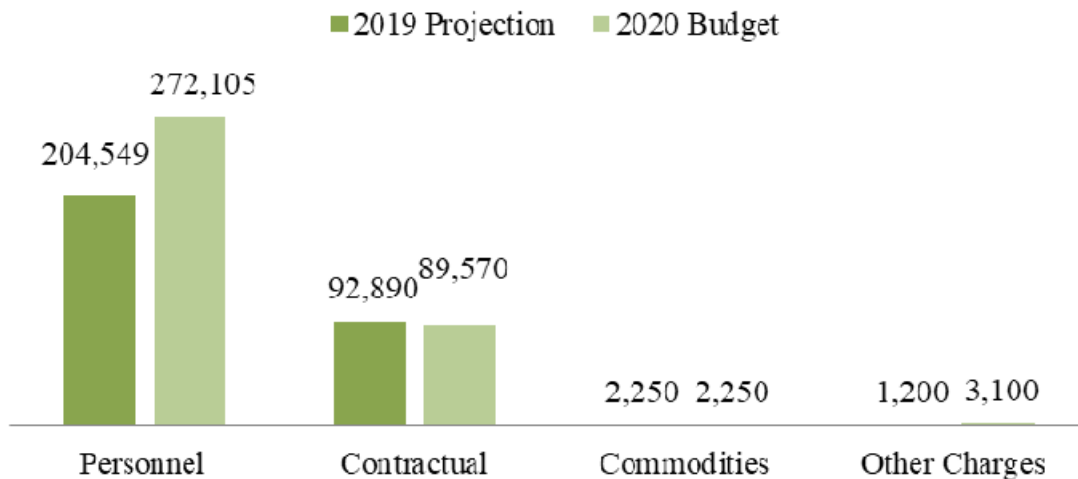
The Communications Division is responsible for managing media relations, the Village printed and emailed newsletters, the Village website and Glenview Television (GVTV). The printed Village newsletter is mailed to all residents 10 times during the year and e-Glenview is produced weekly on Fridays. Glenview 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.

2019 Accomplishments

- Assisted with development of a Crisis Communications policy.
- Supported the development and implementation of the 2019 Citizen Survey.
- Helped coordinate an EPA award ceremony recognizing the reuse and redevelopment of the former Glenview Naval Air Station into The Glen.
- Facilitated communications on the impact of new State of Illinois and Cook County laws regarding minimum wage, sick leave, recreational marijuana and Rebuild Illinois; the Skokie Valley Trail hearing; and the Fly Quiet O’Hare program.
- Produced and edited videos regarding employee benefit information and how to use various AV systems in Village Hall.

Expenditure Analysis

- Personnel expenditures increased due to the part-time Cable Productions Assistant position becoming a full-time position in the 2020 budget
- Contractual expenditures include the printing and mailing of the Glenview Village Report Newsletter



Communications

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018	Budget	Projected	2020
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	199,877	203,075	204,549	272,105
Contractual	78,394	84,680	92,890	89,570
Commodities	1,622	2,250	2,250	2,250
Other Charges	510	2,100	1,200	3,100
<i>Total Operating Expenditures</i>	280,403	292,105	300,889	367,025
<i>Total Expenditures</i>	280,403	292,105	300,889	367,025
<i>Funding Sources</i>				
Corporate Fund	280,403	292,105	300,889	367,025
<i>Total Funds Sources</i>	280,403	292,105	300,889	367,025
<i>Full Time Positions</i>				
Cable TV Coordinator	1.00	1.00	1.00	1.00
Cable Production Assistant	-	-	-	1.00
<i>Total Full Time</i>	1.00	1.00	1.00	2.00
<i>Part Time Positions</i>				
Communications Manager	0.75	0.75	0.75	0.75
Cable TV Technician	0.15	0.45	0.45	-
<i>Total Part Time</i>	0.90	1.20	1.20	0.75
<i>Total Full Time Equivalent</i>	1.90	2.20	2.20	2.75

Human Resources Administration

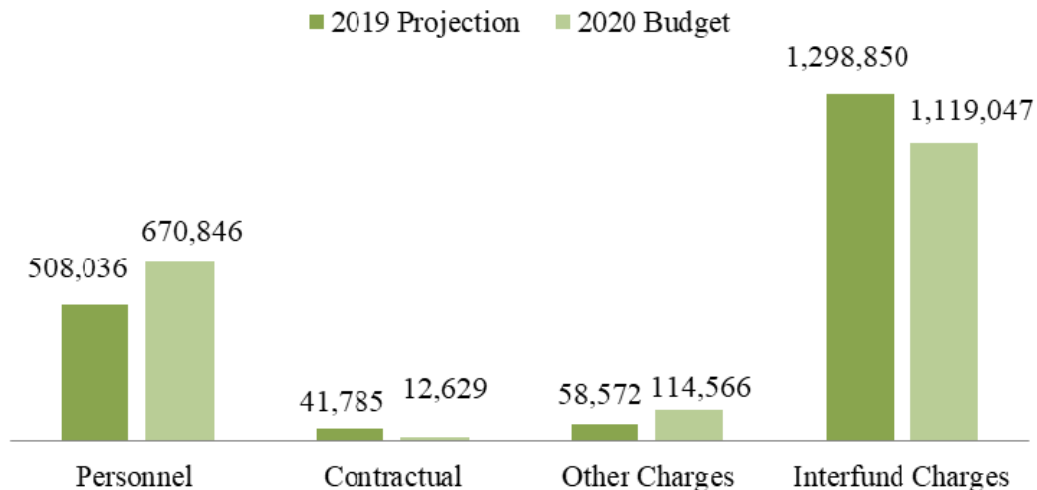
The Human Resources Division includes two subdivisions; Employee Benefits and Risk Management. The administrative arm of the division is responsible for coordinating personnel related activities. Areas of responsibility include employee recruitment and retention, implementation and interpretation of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

2019 Accomplishments

- Established interdepartmental Health Insurance Committee and completed evaluation of the Village’s health and dental plan design based on consultant recommendations. The Committee’s work resulted in the adoption of a revised insurance program that increases access to preventative care and offers additional options to employees.
- Implemented online feedback module Talent Space to all employees. Talent Space offers employees and supervisors a platform for ongoing performance management and feedback.
- Led interdepartmental committee in the evaluation of the Village’s current wellness program. Committee drafted and released a request for proposals for these services with rollout of new vendor anticipated in 2020.

Expenditure Analysis

- Personnel expenditures increased due to the merit-based recognition program being expanded to include non-union non-exempt staff. The program previously only included non-union exempt staff.
- 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 2018	Fiscal Year 2019		Fiscal Year 2020
	Actual	Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	264,893	501,941	508,036	670,846
Contractual	125,124	37,507	41,785	12,629
Commodities	492	1,075	860	729
Other Charges	44,345	96,702	58,572	114,566
<i>Total Operating Expenditures</i>	434,855	637,225	609,253	798,770
<i>Other Expenditures</i>				
Interfund Charges	1,403,491	1,298,850	1,298,850	1,119,047
<i>Total Other Expenditures</i>	1,403,491	1,298,850	1,298,850	1,119,047
<i>Total Expenditures</i>	1,838,346	1,936,075	1,908,103	1,917,817
<i>Funding Sources</i>				
Corporate Fund	1,838,346	1,936,075	1,908,103	1,917,817
<i>Total Funds Sources</i>	1,838,346	1,936,075	1,908,103	1,917,817
<i>Full Time Positions</i>				
Assistant Village Manager	-	0.70	0.70	0.70
Assistant to the Village Manager	-	0.80	0.80	0.80
Human Resources Director	0.70	-	-	-
Human Resources Assistant Director	0.70	-	-	-
Human Resources Generalist	0.70	0.70	0.70	0.70
<i>Total Full Time</i>	2.10	2.20	2.20	2.20
<i>Part Time Positions</i>				
N/A	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalent</i>	2.10	2.20	2.20	2.20

Employee Benefits

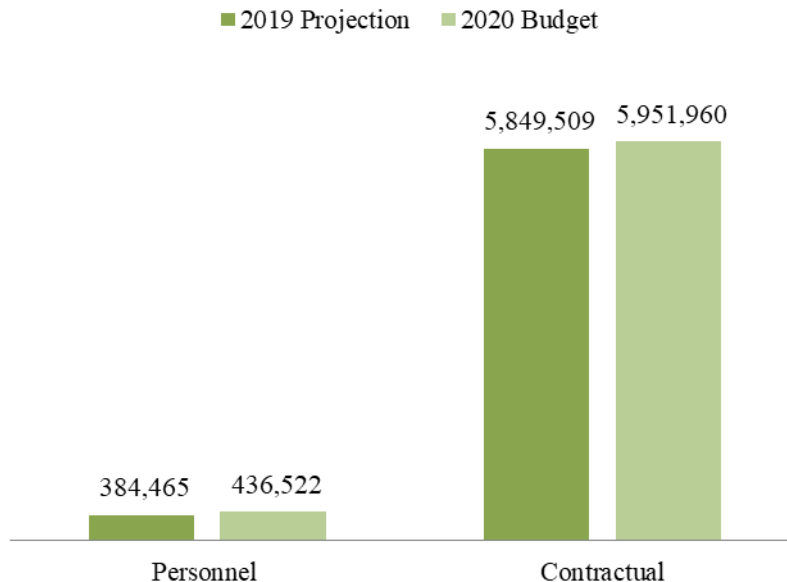
Employee Benefits is a subdivision of Human Resources. This subdivision is responsible for managing costs related to the personnel benefits provided by the Village. Such benefits include health, dental and life insurance, and the dental reimbursement and flex spending programs. Employee Benefits also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

2019 Accomplishments

- Created a Village-wide Insurance Committee to review the Village’s insurance program.
- The Insurance Committee worked with a consultant to evaluate both the insurance delivery model and the Village’s HMO and PPO health insurance plan designs for 2020 implementation.
- Successfully managed and streamlined employee selection of benefits during a qualifying life event through Employee Self Service.
- The Village’s Wellness Committee evaluated the Village’s Wellness Program and released a request for proposals to implement planned changes in 2020.

Expenditure Analysis

- Personnel expenses are budgeted to be \$436,522 in 2020 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 \$5,849,509 in 2019, while the 2020 Budget is \$5,951,960
- Contractual expenditures also include claim administration for the dental reimbursement program, flexible spending and the employee assistance program



Employee Benefits

	Fiscal Year 2018 Actual	Fiscal Year 2019		Fiscal Year 2020 Budget
		Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	376,992	414,661	384,465	436,522
Contractual	5,692,505	5,982,575	5,849,509	5,951,960
Other Charges	-	-	-	-
<i>Total Operating Expenditures</i>	<u>6,069,496</u>	<u>6,397,236</u>	<u>6,233,974</u>	<u>6,388,482</u>
<i>Total Expenditures</i>	<u><u>6,069,496</u></u>	<u><u>6,397,236</u></u>	<u><u>6,233,974</u></u>	<u><u>6,388,482</u></u>
 <i>Funding Sources</i>				
Insurance and Risk Fund	6,069,496	6,397,236	6,233,974	6,388,482
<i>Total Funds Sources</i>	<u><u>6,069,496</u></u>	<u><u>6,397,236</u></u>	<u><u>6,233,974</u></u>	<u><u>6,388,482</u></u>

Risk Management

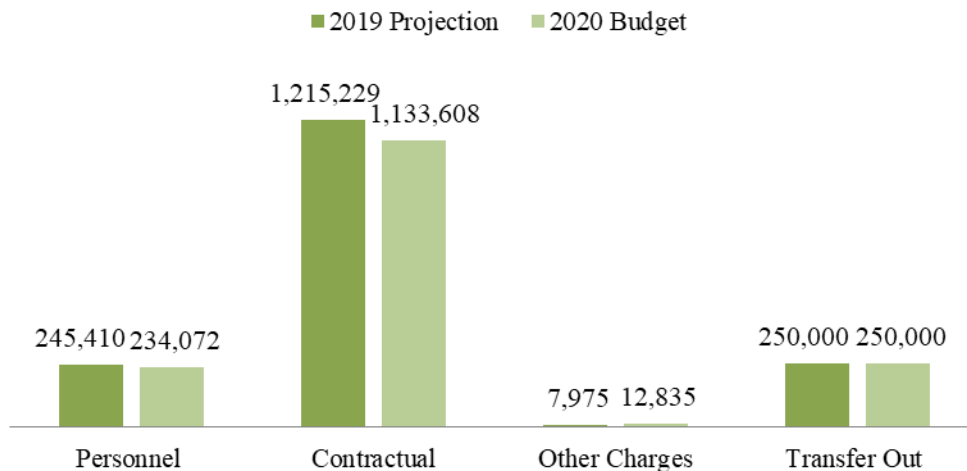
Risk Management is a subdivision of Human Resources. This subdivision is responsible for managing costs related to insurance liabilities. Such costs include insurance premiums, workers' compensation and general liability claims paid, claims liabilities, and third party administrator services. A portion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

2019 Accomplishments

- Implemented a Village-wide Risk and Safety Committee responsible for reviewing all workplace injuries and accidents
- Completed training in the Fire, Police, and Public Works department to allow for the day-to-day management of workers' compensation claims within the responsible department.
- Offered reasonable suspicion training to all supervisors and ALICE/Active Shooter training to all employees

Expenditure Analysis

- Contractual expenditures include insurance premiums and claim expenses. The 2019 Projections are based on actual experience and outstanding claims; the 2020 Budget is based on the actuarial estimates that use a 55% confidence interval
- Other Charges includes funding for training related to the Village's safety and risk programs.



Risk Management

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
	Actual	Budget	Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	181,053	221,436	245,410	234,072
Contractual	768,804	1,280,491	1,215,229	1,133,608
Commodities	454	-	-	-
Other Charges	12,515	9,860	7,975	12,835
<i>Total Operating Expenditures</i>	962,826	1,511,787	1,468,614	1,380,515
<i>Other Expenditures</i>				
Transfer Out	250,000	250,000	250,000	250,000
<i>Total Other Expenditures</i>	250,000	250,000	250,000	250,000
<i>Total Expenditures</i>	1,212,826	1,761,787	1,718,614	1,630,515
<i>Funding Sources</i>				
Insurance and Risk Fund	1,212,826	1,761,787	1,718,614	1,630,515
<i>Total Funds Sources</i>	1,212,826	1,761,787	1,718,614	1,630,515
<i>Full Time Positions</i>				
Assistant Village Manager	-	0.30	0.30	0.30
Assistant to the Village Manager	0.50	0.45	0.45	0.45
Human Resources Director	0.30	-	-	-
Human Resources Assistant Director	-	-	-	-
Human Resources Generalist	0.30	0.30	0.30	0.30
<i>Total Full Time</i>	1.10	1.05	1.05	1.05
<i>Part Time Positions</i>				
N/A	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalent</i>	1.10	1.05	1.05	1.05

Legal Services

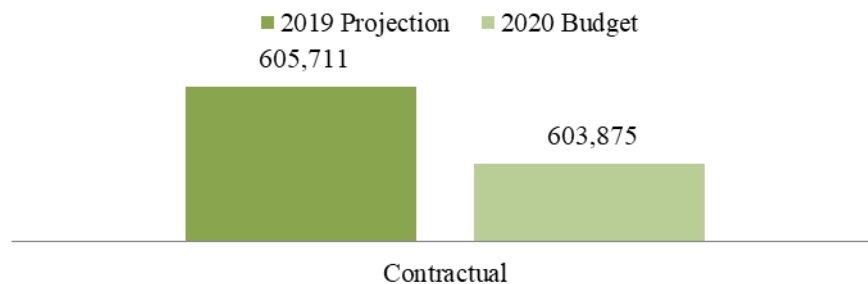
The Village of Glenview hires outside legal firms to represent the Village. The outside agencies are subject matter experts, readily available for use by the Village, and an efficient and effective use of the taxpayers' dollars. The main areas of concentration are labor union negotiations, labor matters,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

2019 Accomplishments

- Continued to pursue reimbursement from the IMET investment.
- Drafted and reviewed several agreements from various agencies and contracted vendors including the Glenview Park District, the Glenbrook Fire Protection District and the collective bargaining process.
- Provided legal support for the Village's ALJ process

Expenditure Analysis

- There is are no significant changes in the 2019 projection and 2020 budget



Legal Services

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
	Actual	Budget	Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	583,041	542,300	605,711	603,875
<i>Total Operating Expenditures</i>	583,041	542,300	605,711	603,875
<i>Total Expenditures</i>	583,041	542,300	605,711	603,875
<i>Funding Sources</i>				
Corporate Fund	434,661	404,200	501,059	468,250
Special Tax Allocation Fund	5,665	20,000	10,000	10,000
Glenview Water Fund	1,177	5,940	2,970	4,125
Glenview Sanitary Fund	428	2,160	2,160	1,500
Insurance and Risk Fund	141,109	110,000	89,522	120,000
<i>Total Funds Sources</i>	583,041	542,300	605,711	603,875

Joint Dispatch

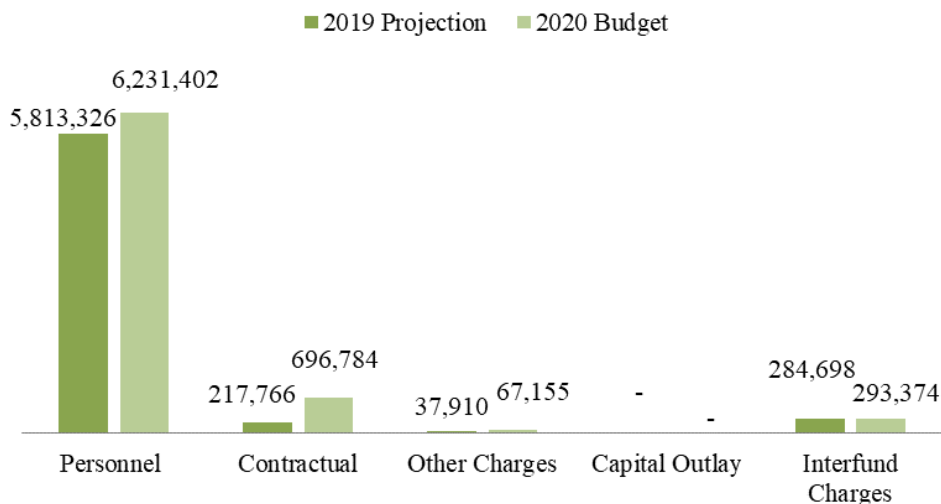
The Village of Glenview provides emergency and non-emergency dispatch services. In 2009, the Village began contracting its services to the Grayslake Police Department and then expanded services in 2010 to also include the Village of Hainesville. In 2012, the Village entered into contracts with the Villages 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.

2019 Accomplishments

- Utilizing State of Illinois grants, the Village upgraded 911 system hardware to support Next Gen 911.
- Upgraded the STARCOM radio hardware in dispatch.
- Started the Accredited Center of Excellence (ACE) certification process with a Emergency Medical Dispatch vendor.
- Completed the first major recertification of personnel with Illinois Department of Public Health Emergency Medical Dispatch Licenses.
- In coordination with the Village Manager’s Office, Joint Dispatch achieved a 95% FTE staffing level.

Expenditure Analysis

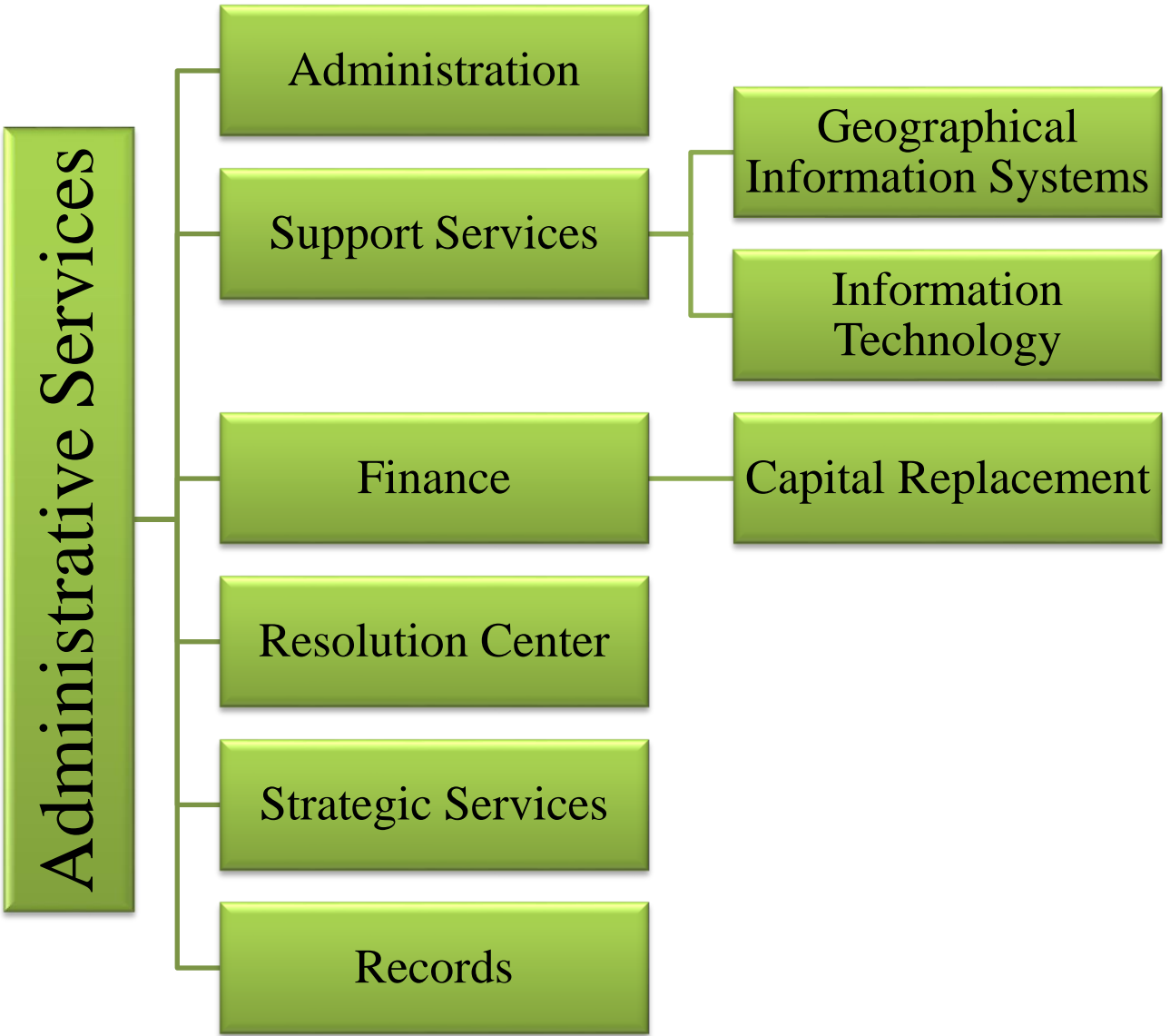
- Personnel expenditures increased due the 2020 Budget includes full staffing and a significant increase in the IMRF employer rate
- The Interfund Charges are for reserving funds to replace the Joint Dispatch Center fixed assets (i.e. radio consoles, workstations, and phone system)



Joint Dispatch

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018	Budget	Projected	2020
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	5,554,720	5,938,339	5,813,326	6,231,402
Contractual	169,837	220,347	217,766	696,784
Commodities	26,226	35,400	33,500	32,700
Other Charges	52,587	54,699	37,910	67,155
Capital Outlay	-	-	-	-
<i>Total Operating Expenditures</i>	5,803,370	6,248,785	6,102,502	7,028,041
<i>Other Expenditures</i>				
Interfund Charges	193,444	284,698	284,698	293,374
<i>Total Other Expenditures</i>	193,444	284,698	284,698	293,374
<i>Total Expenditures</i>	5,996,814	6,533,483	6,387,200	7,321,415
<i>Funding Sources</i>				
Corporate Fund	5,996,814	6,533,483	6,387,200	7,321,415
<i>Total Funds Sources</i>	5,996,814	6,533,483	6,387,200	7,321,415
<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	1.00	1.00
Telecommunicator I*	7.00	6.00	6.00	6.00
Telecommunicator II*	30.00	31.00	31.00	31.00
<i>Total Full Time</i>	46.00	47.00	47.00	47.00
<i>Part Time Positions</i>				
Telecommunicator	3.35	2.85	2.85	2.35
<i>Total Part Time</i>	3.35	2.85	2.85	2.35
<i>Total Full Time Equivalent</i>	49.35	49.85	49.85	49.35

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



Administrative Services Department Summary

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

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018	Budget	Projected	2020
Budgeted Expenditures	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	1,637,434	1,496,058	1,487,403	1,533,861
Contractual	3,540,284	4,394,363	4,397,494	4,294,795
Commodities	312,174	434,534	447,242	392,897
Other Charges	8,940	32,852	24,480	34,000
Capital Outlay	938,890	2,241,432	942,751	3,167,968
Total Operating Expenditures	6,437,723	8,599,239	7,299,370	9,423,521
<i>Other Expenditures</i>				
Interfund Charges	478,824	479,730	479,730	450,423
Total Other Expenditures	478,824	479,730	479,730	450,423
Total Expenditures	6,916,546	9,078,969	7,779,100	9,873,944
Funding Sources				
Corporate Fund	4,982,440	5,121,468	5,119,796	5,235,807
Waukegan/Golf TIF Fund	12,022	16,044	16,252	16,685
Special Tax Allocation Fund	125,699	188,562	187,953	172,669
Glenview Water Fund	472,073	861,885	865,054	708,823
Glenview Sanitary Fund	90,404	188,463	186,407	156,362
Wholesale Water Fund	10,392	18,221	18,286	18,776
Commuter Parking Fund	65,424	104,981	108,383	116,893
Capital Equipment Replacement Fund	1,146,890	2,562,579	1,260,072	3,430,207
Total Funds Sources	6,916,546	9,078,969	7,779,100	9,873,944
Personnel Budget by Division				
<i>Full Time Positions</i>				
Administration	2.30	1.95	1.95	1.28
Finance	1.00	0.55	0.55	0.48
Resolution Center	4.63	4.62	4.62	5.00
Strategic Services	0.50	-	-	-
Records	3.20	3.40	3.40	3.20
Total Full Time	11.63	10.52	10.52	9.95
<i>Part Time Positions</i>				
Resolution Center	0.74	1.15	1.15	1.84
Records	1.80	1.80	1.80	1.80
Total Part Time	2.54	2.95	2.95	3.64
Total Full Time Equivalents	14.16	13.47	13.47	13.59

Administration

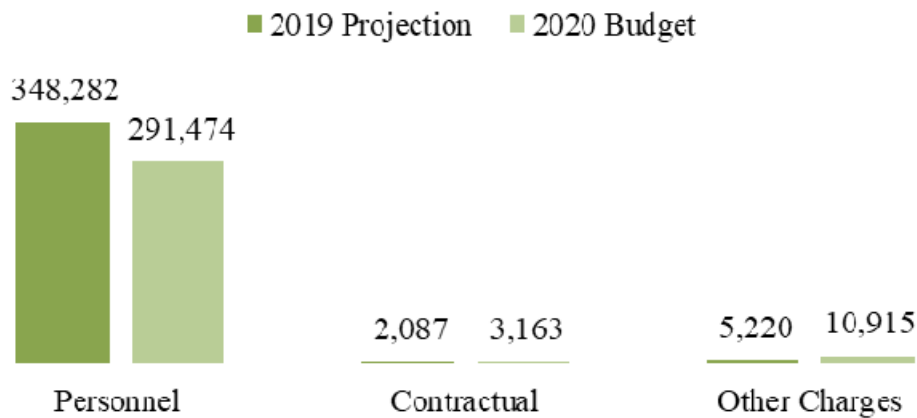
The executive function of the Administrative Services Department includes two full-time positions which are the Director and the Deputy Director positions. This office oversees activities of the Administrative Services divisions and provides project management support.

2019 Accomplishments

- Joined the Community Solar Clearinghouse CS2 Program and began enrolling municipal electric accounts eligible for community solar cost savings
- Coordinated work scope and bid to update Municipal Center cameras and doors
- Executed a Glenview Public Library Memorandum of Understanding for the Village to provide human resources, finance, and public works services for 2020-2022
- Coordinated schedule of improvements to onboard and serve Aqua customers in 2020

Expenditure Analysis

- Personnel expenditures decreased due to staff rotating to other departments
- Contractual expenditures include dues and memberships, and printing
- Other Charges include funding for training and unforeseen expenses



Administration

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018	Budget	Projected	2020
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	390,577	353,009	348,282	291,474
Contractual	3,022	2,087	2,087	3,163
Other Charges	3,045	5,220	5,220	10,915
<i>Total Operating Expenditures</i>	396,644	360,316	355,589	305,552
<i>Total Expenditures</i>	396,644	360,316	355,589	305,552
<i>Funding Sources</i>				
Corporate Fund	329,031	263,769	258,190	240,308
Glenview Water Fund	44,048	68,484	69,102	35,641
Glenview Sanitary Fund	12,356	9,038	9,127	9,504
Commuter Parking Fund	7	2,259	2,272	2,377
Facility Repair and Replacement Fund	11,201	16,766	16,898	17,722
<i>Total Funds Sources</i>	396,644	360,316	355,589	305,552
<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	0.85	0.15
Deputy Director of Administrative Services	-	-	-	0.13
Administrative Services Manager	0.35	0.10	0.10	-
<i>Total Full Time</i>	2.30	1.95	1.95	1.28
<i>Part Time</i>				
NA	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalents</i>	2.30	1.95	1.95	1.28

Geographic Information Systems (GIS)

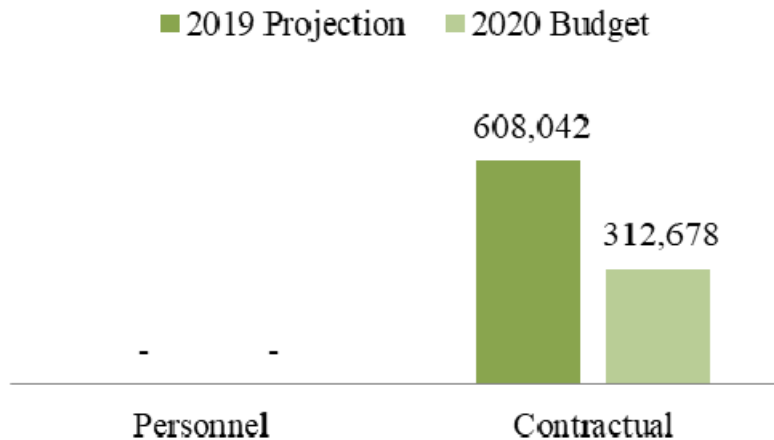
The Village of Glenview is a member of the GIS Consortium, a public entity consisting of thirty-three (33) municipalities working together to provide GIS and technology solutions to local government challenges. The consortium has a vendor to provide GIS services to its members. The GIS program supports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

2019 Accomplishments

- Completed 60% of the GIS/GPS Field Data Collection Project
- Created a 2019 story map of the Capital Improvement Plan for the Village website
- Applied for and received a NextGen 911 grant award in the amount of \$65,878.40 and began modifying GIS data to be in compliance with the standards required for the implementation of a statewide Next Gen 911 system in 2020
- Completed LUCA 2020 Census data address review approval process
- Completed data buildout for Historical CIP Tracking
- Migrated ADA data to GISC data model
- Created methodology and added base addresses into multi-unit parcels

Expenditure Analysis

- Contractual expenditures decreased due to the completion of the GIS/GPS Field Data Collection Project



Geographic Information Systems (GIS)

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018	Budget	Projected	2020
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Contractual	219,335	608,042	608,042	312,678
<i>Total Operating Expenditures</i>	219,335	608,042	608,042	312,678
 <i>Total Expenditures</i>	 219,335	 608,042	 608,042	 312,678
 <i>Funding Sources</i>				
Corporate Fund	204,546	248,490	248,490	221,682
Special Tax Allocation Fund	7,121	39,806	39,806	14,164
Glenview Water Fund	6,573	249,490	249,490	59,441
Glenview Sanitary Fund	1,095	68,685	68,685	15,645
Commuter Parking Fund	-	1,571	1,571	1,746
<i>Total Funds Sources</i>	219,335	608,042	608,042	312,678

Information Technology

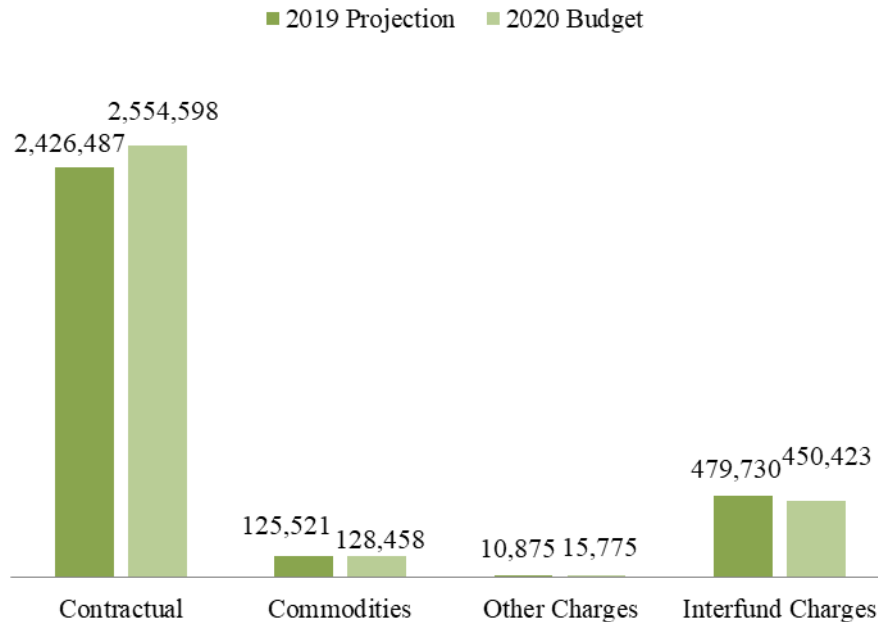
The Information Technology services are currently provided by an outside contractor. The contractor supports user administration, data center services, network and backup services, vendor contract management, and application support for the Village’s New World public safety software application, the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

2019 Accomplishments

- Renegotiated telecommunications and fiber contracts
- Retired Windows Server 2008
- Installed Web Application Firewall and email security appliance to increase security management capabilities
- Migrated to Sharepoint 2019
- Issued proposals for IT Services
- Updated majority of computers from Windows 7 to Windows 10
- Specified, purchased, and setup the Fire Video Conferencing solution
- Deployed secure browser technology for cell phones
- Improved disaster recovery within the dispatch systems through server replication

Expenditure Analysis

- Contractual expenditures are projected to increase in 2020 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 2019		Fiscal Year
	2018		Projected	2020
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	2,124,223	2,425,185	2,426,487	2,554,598
Commodities	102,402	108,987	125,521	128,458
Other Charges	2,840	15,875	10,875	15,775
<i>Total Operating Expenditures</i>	2,229,465	2,550,047	2,562,883	2,698,831
<i>Other Expenditures</i>				
Interfund Charges	478,824	479,730	479,730	450,423
<i>Total Other Expenditures</i>	478,824	479,730	479,730	450,423
<i>Total Expenditures</i>	2,708,289	3,029,777	3,042,613	3,149,254
<i>Funding Sources</i>				
Corporate Fund	2,515,585	2,722,921	2,746,742	2,789,167
Special Tax Allocation Fund	33,159	49,433	47,930	52,302
Glenview Water Fund	117,979	197,934	192,338	239,364
Glenview Sanitary Fund	20,353	36,740	33,531	45,234
Commuter Parking Fund	21,213	22,749	22,073	23,187
<i>Total Funds Sources</i>	2,708,289	3,029,777	3,042,613	3,149,254

Finance

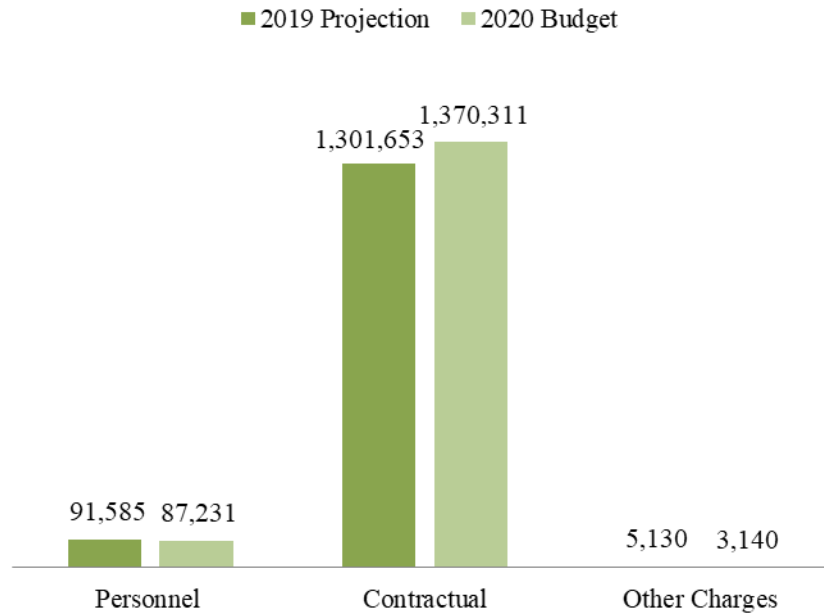
The Finance Division of the Administrative Services Department is responsible for all financial reporting and accounting functions for the Village. Areas of responsibility include budget, audit, payroll, purchasing, debt management, accounting and financial reporting. Upon the closure of the fiscal year,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

2019 Accomplishments

- Received an unqualified “clean” audit opinion for the Village for FY 2018
- Submitted and received the Government Finance Officers Association annual Certificate of Achievement for Excellence in Financial Reporting Award for year ending December 31, 2018
- Submitted and received the Government Finance Officers Association annual Distinguished Budget Presentation Award for FY 2019
- Solicited Municipal Advisor proposals and entered into a contract
- Further improved the budget format including more detailed narrative descriptions and assumptions for all revenue and expenditure line items
- Prepared communications and instructions for the new 2020 IRS W-4 Form

Expenditure Analysis

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



Finance

	Fiscal Year 2018 Actual	Fiscal Year 2019		Fiscal Year 2020 Budget
		Budget	Projected Actual	
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	134,695	89,176	91,585	87,231
Contractual	1,140,300	1,303,886	1,301,653	1,370,311
Other Charges	612	5,130	5,130	3,140
<i>Total Operating Expenditures</i>	1,275,608	1,398,192	1,398,368	1,460,682
<i>Total Expenditures</i>	1,275,608	1,398,192	1,398,368	1,460,682
<i>Funding Sources</i>				
Corporate Fund	1,070,934	1,096,108	1,089,908	1,129,085
Waukegan/Golf TIF Fund	12,022	16,044	16,252	16,685
Special Tax Allocation Fund	85,419	99,323	100,217	106,203
Glenview Water Fund	85,910	126,759	131,846	135,710
Wholesale Water Fund	10,392	18,221	18,286	18,776
Glenview Sanitary Fund	10,930	30,149	30,271	37,305
Commuter Parking Fund	-	11,588	11,588	16,918
<i>Total Funds Sources</i>	1,275,608	1,398,192	1,398,368	1,460,682
<i>Personnel Budget by Position</i>				
<i>Full Time</i>				
Assistant Director of Administrative Services	0.05	-	-	-
Assistant to the Village Manager	-	0.05	0.05	-
Purchasing Manager	0.50	-	-	-
Deputy Director of Administrative Services	-	-	-	0.48
Administrative Services Manager	0.45	0.50	0.50	-
<i>Total Full Time</i>	1.00	0.55	0.55	0.48
<i>Total Full Time Equivalent</i>	1.00	0.55	0.55	0.48

Capital Replacement

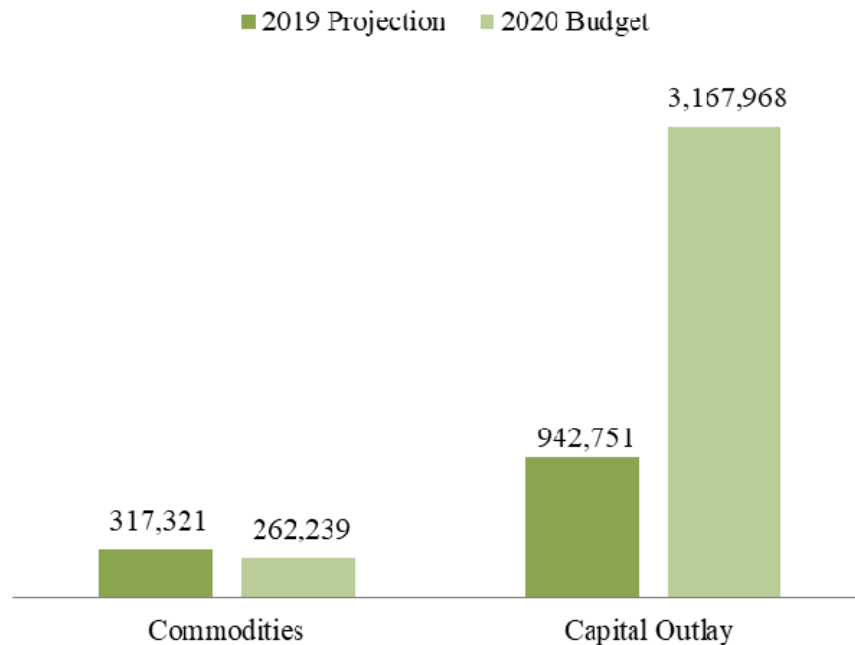
The Capital Equipment Replacement Fund (CERF) is an internal service fund that reserves funds for the future replacement of vehicles, equipment, and information technology equipment. In addition to the management of CERF, staff analyzes the additions and reductions made to capital assets on an annual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

2019 Accomplishments

- Performed annual review of replacement costs and scheduled replacements of all vehicles and equipment
- Reviewed current CERF policy and concluded that maintaining a fund balance of 37% (level with 2018) 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, networking equipment, servers, and copiers
- The 2020 Capital Outlay expenditures include the Joint Dispatch fire station alerting system upgrade, three medium duty trucks, one heavy duty truck, one step-van, and one loader/excavator for the Public Works Department, a fire engine and ambulance for the Fire Department, and five squad cars for the Police Department



Capital Replacement

	Fiscal Year 2018 Actual	Fiscal Year 2019		Fiscal Year 2020 Budget
		Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Commodities	208,105	321,147	317,321	262,239
Other Charges	(105)	-	-	-
Capital Outlay	938,890	2,241,432	942,751	3,167,968
<i>Total Operating Expenditures</i>	1,146,890	2,562,579	1,260,072	3,430,207
<i>Total Expenditures</i>	1,146,890	2,562,579	1,260,072	3,430,207
<i>Funding Sources</i>				
Capital Equipment Replacement Fund	1,146,890	2,562,579	1,260,072	3,430,207
<i>Total Funds Sources</i>	1,146,890	2,562,579	1,260,072	3,430,207

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.

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2019 Accomplishments

- Staff worked with Sensus to upgrade to the RNI smart meter software and subsequently test the Watersmart import file
- Staff hosted Leak Week to help educate water customers on water use, water leak detection, the Village watering Ordinance, and encourage WaterSmart signups for water use monitoring
- Implemented a furniture reconfiguration to improve customer service
- Evaluated and selected new vendor to provide a greater variety of music in the Village Hall lobby

Expenditure Analysis

- Personnel expenditures increased due to allocating salaries for two positions, one part-time customer service representative and full-time Customer Service Representative, previously shared with PW Facilities to the Resolution Center
- 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 2019		Fiscal Year
	2018 Actual	Budget	Projected Actual	2020 Budget
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Personnel	578,020	563,919	568,816	682,121
Contractual	49,150	51,300	55,400	50,375
Other Charges	-	1,975	1,975	1,480
Total Operating Expenditures	627,170	617,194	626,191	733,976
Total Expenditures	627,170	617,194	626,191	733,976
Funding Sources				
Corporate Fund	363,937	354,125	359,120	446,635
Glenview Water Fund	217,562	219,218	222,278	238,667
Glenview Sanitary Fund	45,670	43,851	44,793	48,674
Total Funds Sources	627,170	617,194	626,191	733,976
Personnel Budget by Position				
Full Time				
Customer Service Supervisor	1.00	1.00	1.00	1.00
Customer Service Representative	3.63	3.62	3.62	4.00
Total Full Time	4.63	4.62	4.62	5.00
Part Time				
Customer Service Representative	0.74	1.15	1.15	1.84
Total Part Time	0.74	1.15	1.15	1.84
Total Full Time Equivalent	5.36	5.77	5.77	6.84

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.

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
	Actual	Budget	Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	41,693	-	-	-
Contractual	2,872	-	-	-
Commodities	-	-	-	-
Other Charges	1,350	-	-	-
<i>Total Operating Expenditures</i>	45,915	-	-	-
<i>Total Expenditures</i>	45,915	-	-	-
<i>Funding Sources</i>				
Corporate Fund	45,915	-	-	-
<i>Total Funds Sources</i>	45,915	-	-	-
<i>Full Time Positions</i>				
Strategic Services Manager	0.50	-	-	-
Management Analyst	-	-	-	-
<i>Total Full Time</i>	0.50	-	-	-
<i>Total Full Time Equivalent</i>	0.50	-	-	-

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Records

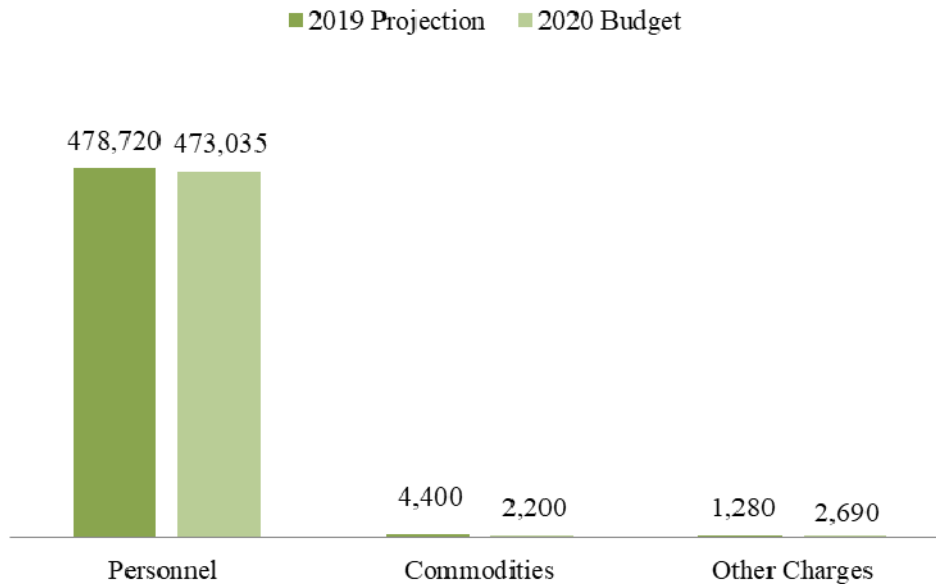
The Records Division of the Administrative Services Department is responsible for administrative and customer service functions. This is accomplished by compiling, updating and maintaining accurate records of Police Department files and providing quality customer service for internal and external customers. 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.

2019 Accomplishments

- Implemented automatic expungement requirements for juvenile law enforcement records
- Supported Brazos p-ticket processing which replaces hand written local ordinance violation tickets with electronic tickets
- Coordinated steps to implement January 1, 2020 expungement of records for cannabis-related violations

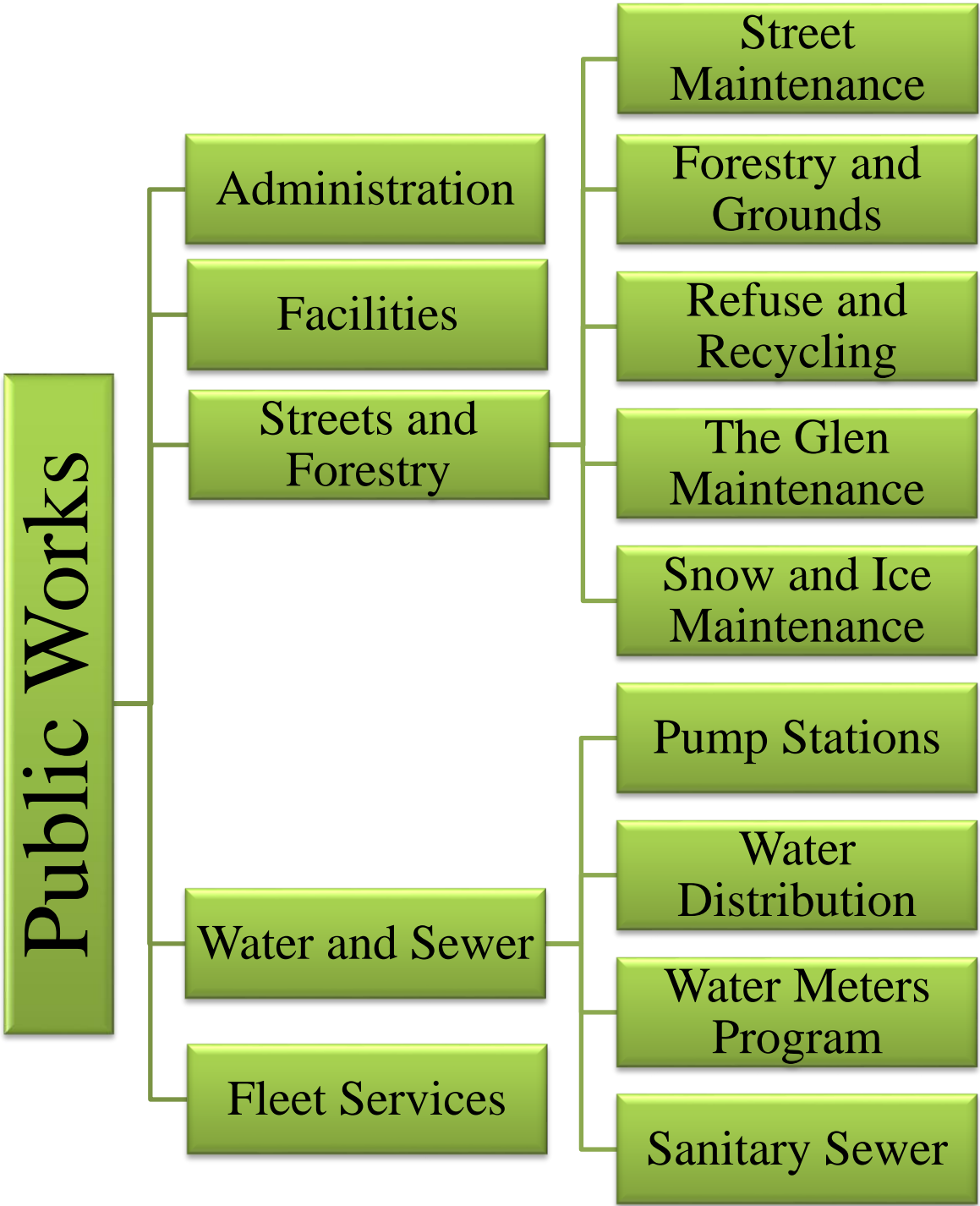
Expenditure Analysis

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



Records

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	492,449	489,954	478,720	473,035
Contractual	1,382	3,863	3,825	3,670
Commodities	1,668	4,400	4,400	2,200
Other Charges	1,198	4,652	1,280	2,690
<i>Total Operating Expenditures</i>	496,697	502,869	488,225	481,595
<i>Total Expenditures</i>	496,697	502,869	488,225	481,595
<i>Funding Sources</i>				
Corporate Fund	452,492	436,055	417,346	408,930
Commuter Parking Fund	44,205	66,814	70,879	72,665
<i>Total Funds Sources</i>	496,697	502,869	488,225	481,595
<i>Full Time Positions</i>				
Deputy Director of Administrative Services	-	-	-	0.20
Administrative Services Manager	0.20	0.40	0.40	-
Records Supervisor	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	3.40	3.40	3.20
<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	5.20	5.20	5.00



Public Works Department Summary

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

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018	Budget	Projected	2020
	Actual		Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	5,898,560	5,689,972	5,400,405	5,517,727
Contractual	9,990,443	13,297,979	10,926,036	12,577,066
Commodities	2,599,983	3,125,236	2,695,817	2,954,798
Other Charges	20,735	36,522	29,104	38,663
Capital Outlay	564,665	572,860	512,238	301,236
<i>Total Operating Expenditures</i>	19,074,386	22,722,569	19,563,601	21,389,489
<i>Other Expenditures</i>				
Interfund Charges	2,255,142	2,482,131	2,482,131	2,229,925
Transfer Out	1,190,633	881,334	881,334	1,149,974
<i>Total Other Expenditures</i>	3,445,775	3,363,465	3,363,465	3,379,899
<i>Total Expenditures</i>	22,520,161	26,086,034	22,927,066	24,769,388
<i>Funding Sources</i>				
Corporate Fund	8,237,748	8,930,105	8,172,120	8,161,693
Special Tax Allocation Fund	698,731	1,062,437	777,079	1,001,637
Glenview Water Fund	8,497,380	9,188,797	8,372,234	8,723,492
Glenview Sanitary Fund	758,004	710,952	650,239	754,454
Wholesale Water Fund	2,178,533	2,351,055	2,241,719	3,554,283
Commuter Parking Fund	552,166	683,071	556,064	501,224
Municipal Equipment Replacement Fund	1,366,570	1,572,254	1,364,703	1,436,311
Facility Repair and Replacement Fund	231,028	1,587,363	792,907	636,295
<i>Total Funds Sources</i>	22,520,161	26,086,034	22,927,066	24,769,388
<u><i>Personnel Budget by Division</i></u>				
<i>Full Time Positions</i>				
Administration	6.00	3.65	4.65	4.65
Streets and Forestry	15.92	15.08	12.88	13.76
Facilities	3.38	3.38	3.38	3.00
Water and Sewer	17.80	17.80	16.24	16.24
Fleet Services	3.00	3.00	3.00	3.00
<i>Total Full Time</i>	46.10	42.91	40.15	40.65
<i>Part Time Positions</i>				
Administration	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	-	-	-
<i>Total Part Time</i>	2.00	1.25	1.25	0.75
<i>Total Full Time Equivalents</i>	48.10	44.16	41.40	41.40

Administration

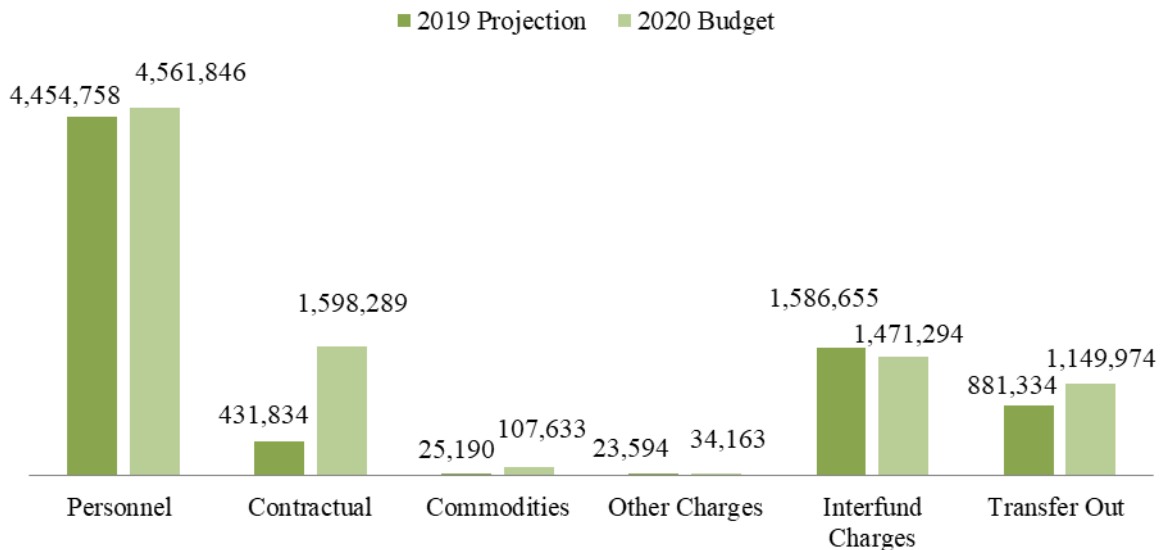
The Administration Division of Public Works is responsible for developing and implementing the departments training program, standard operating procedures, and safety committee. The division also supports the budget, procurement and financial reporting processes for the department.

2019 Accomplishments

- Developed new budgeting approach which resulted in \$671,000 (or 7.5%) of savings in the Public Works operating budget
- Developed a multi-year, programmatic approach to numerous ongoing maintenance functions including tree trimming, sewer televising, valve exercising amongst others
- Continued to realize cost savings by participating in several Municipal Partnering Initiative (MPI) contracts including bidding out or extending forty new contracts
- Improved departmental efficiency by expanding the use of the performance management program (PMP) – closed out 2019 at 102% utilization of in-house staff time (beyond the goal of 100%) with over 29,800 labor hours earned

Expenditure Analysis

- Contractual expenditures are increasing in 2020 from the 2019 projection due to continuing a hybrid model which uses a combination of Village staff combined with contractors to provide high-level cost-efficient services and expenses associated with the new water customer, Aqua
- Transfers out include a reimbursement to the Water Fund for shared operations and maintenance costs



Administration

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
	Actual	Budget	Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	4,922,938	4,749,367	4,454,758	4,561,846
Contractual	321,762	360,896	431,834	1,598,289
Commodities	25,440	43,785	25,190	107,633
Other Charges	16,148	24,247	23,594	34,163
<i>Total Operating Expenditures</i>	5,286,289	5,178,295	4,935,376	6,301,931
<i>Other Expenditures</i>				
Interfund Charges	1,492,637	1,586,655	1,586,655	1,471,294
Transfer Out	958,893	881,334	881,334	1,149,974
<i>Total Other Expenditures</i>	2,451,530	2,467,989	2,467,989	2,621,268
<i>Total Expenditures</i>	7,737,818	7,646,284	7,403,365	8,923,199
<i>Funding Sources</i>				
Corporate Fund	3,155,041	3,277,590	3,147,327	3,086,720
Glenview Water Fund	2,923,943	2,818,886	2,739,816	2,952,325
Glenview Sanitary Fund	611,444	498,159	480,345	479,263
Wholesale Water Fund	1,047,390	1,051,649	1,035,877	2,404,892
<i>Total Funds Sources</i>	7,737,818	7,646,284	7,403,365	8,923,199
<u><i>Personnel Budget by Position</i></u>				
<i>Full Time Positions</i>				
Director	1.00	-	-	-
Deputy Director	1.00	-	1.00	1.00
Assistant to the Village Manager	1.00	1.25	1.25	1.25
Management Analyst II	-	1.00	1.00	1.00
Special Projects Manager	-	0.40	0.40	0.40
Assistant To The Director	2.00	-	-	-
Administrative Coordinator	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	6.00	3.65	4.65	4.65
<i>Part Time Positions</i>				
Part Time Customer Service Representative	0.50	0.50	0.50	-
<i>Total Part Time</i>	0.50	0.50	0.50	-
<i>Total Full Time Equivalents</i>	6.50	4.15	5.15	4.65

Facilities Management

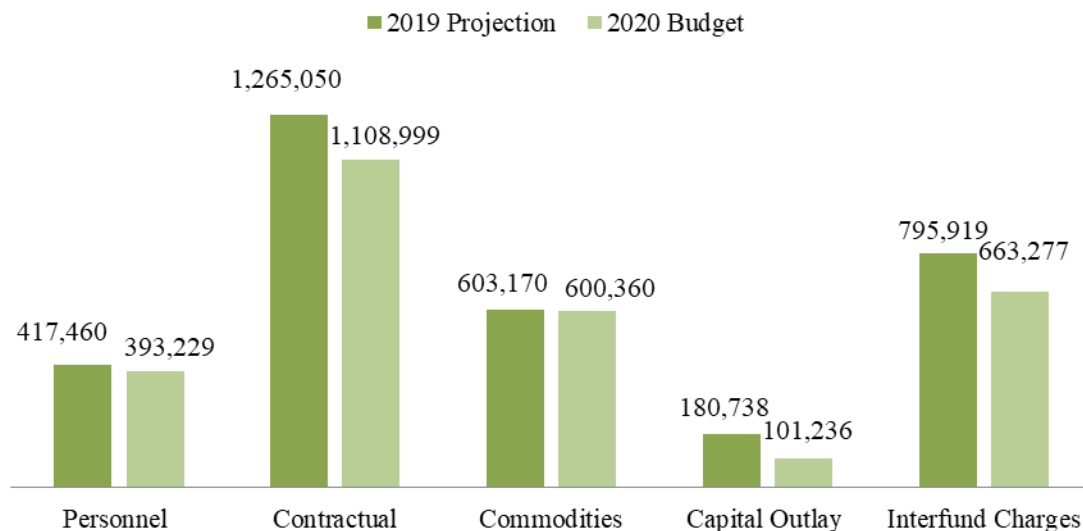
The Village currently owns and maintains 31 facilities including 300,000 square feet of buildings and 640,000 square feet of parking decks. Beyond annual operating maintenance, these 31 facilities require capital maintenance and improvements to ensure they meet and exceed their useful life and provide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

2019 Accomplishments

- Improved the Downtown Metra Train Station by repairing and resealing the pedestrian platform
- Completed supplemental air conditioning and painting at Fire Stations 13 & 14
- Completed multiple architectural reviews of various Village facilities in order to help update the short- and long-term FRRF

Expenditure Analysis

- Contractual expenditures are decreasing in 2020 from the 2019 projection due to a need-based approach
- 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 Fire Stations 13, and 14, West Lake Pump Station; the 2020 budget includes the replacement of floor coverings, drain and water heaters at the fire stations and mold remediation at West Lake Pump Station



Facilities Management

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018	Budget	Projected	2020
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	423,789	411,546	417,460	393,229
Contractual	595,534	2,260,000	1,265,050	1,108,999
Commodities	534,284	766,925	603,170	600,360
Other Charges	2,892	5,450	2,500	1,000
Capital Outlay	157,724	143,360	180,738	101,236
<i>Total Operating Expenditures</i>	1,714,224	3,587,281	2,468,918	2,204,824
<i>Other Expenditures</i>				
Interfund Charges	672,748	795,919	795,919	663,277
Transfer Out	36,066	-	-	-
<i>Total Other Expenditures</i>	708,814	795,919	795,919	663,277
<i>Total Expenditures</i>	2,423,038	4,383,200	3,264,837	2,868,101
<i>Funding Sources</i>				
Corporate Fund	1,104,424	1,406,047	1,192,674	1,080,329
Special Tax Allocation Fund	78,568	106,651	100,000	98,000
Glenview Water Fund	716,142	786,828	753,138	643,671
Glenview Sanitary Fund	81,267	105,343	94,330	93,529
Wholesale Water Fund	17,447	20,359	17,304	16,544
Commuter Parking Fund	194,162	370,609	314,484	299,733
Facility Repair and Replacement Fund	231,028	1,587,363	792,907	636,295
<i>Total Funds Sources</i>	2,423,038	4,383,200	3,264,837	2,868,101
<i>Personnel Budget by Position</i>				
<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	-
<i>Total Full Time</i>	3.38	3.38	3.38	3.00
<i>Part Time Positions</i>				
Part Time Seasonal Intern	0.25	0.25	0.25	0.25
<i>Total Part Time</i>	0.25	0.25	0.25	0.25
<i>Full Time Equivalents</i>	3.63	3.63	3.63	3.25

Streets and Forestry

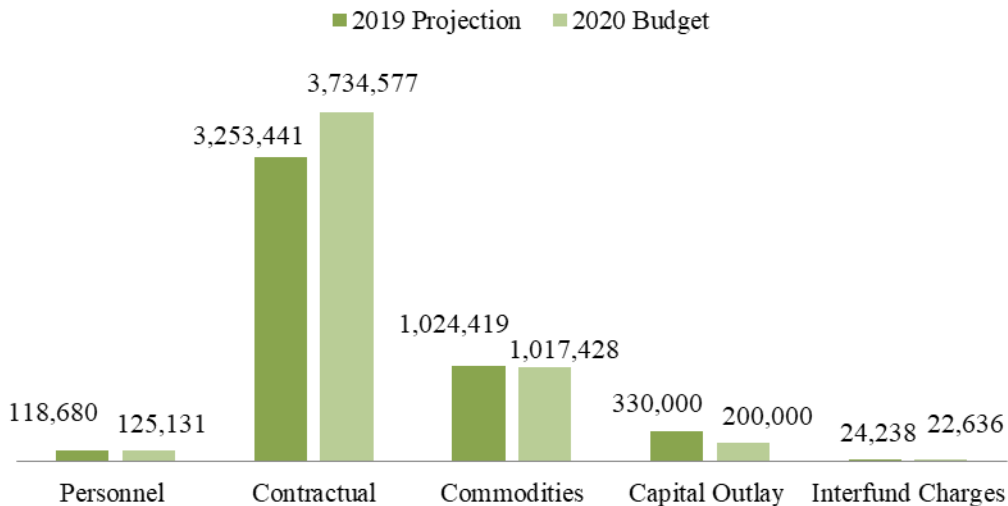
The Streets and Forestry Division is responsible for pothole patching, street sign maintenance, street sweeping, snow plowing, street lighting maintenance, sidewalk repair and maintenance, parkway tree removals and plantings, Emerald Ash Borer (EAB) management, and brush pick up. The division responds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

2019 Accomplishments

- Moved from active to passive oversight of the Village’s EAB program monitoring trees that have been previously treated
- Hosted six volunteer work days and/or educational events focused on litter cleanup, brush removal and native plant installations
- Started a six-year cycle (2020 is Year 1) for the Village-wide tree program including trimming, removal and condition survey
- Received the Tree City USA award for the 34th consecutive year

Expenditure Analysis

- Contractual expenditures increased in 2020 from the 2019 Projections primarily due to increased snow and ice maintenance costs
- 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 2018	Fiscal Year 2019		Fiscal Year 2020
	Actual	Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	124,506	122,014	118,680	125,131
Contractual	3,182,773	3,902,384	3,253,441	3,734,577
Commodities	1,039,723	1,042,080	1,024,419	1,017,428
Capital Outlay	402,069	424,000	330,000	200,000
<i>Total Operating Expenditures</i>	4,749,071	5,490,478	4,726,540	5,077,136
<i>Other Expenditures</i>				
Interfund Charges	11,704	24,238	24,238	22,636
Transfer Out	195,674	-	-	-
<i>Total Other Expenditures</i>	207,378	24,238	24,238	22,636
<i>Total Expenditures</i>	4,956,449	5,514,716	4,750,778	5,099,772
<i>Funding Sources</i>				
Corporate Fund	3,978,283	4,246,468	3,832,120	3,994,644
Special Tax Allocation Fund	620,163	955,786	677,079	903,637
Commuter Parking Fund	358,003	312,462	241,580	201,491
<i>Total Funds Sources</i>	4,956,449	5,514,716	4,750,778	5,099,772
<u><i>Personnel Budget by Position</i></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	2.20
Field Inspector	1.12	0.88	0.88	0.88
Maintenance Equipment Operator	11.00	11.00	8.80	8.80
<i>Total Full Time</i>	15.92	15.08	12.88	13.76
<i>Part Time Positions</i>				
Natural Resource Seasonals	0.50	0.50	0.50	0.50
<i>Total Part Time</i>	0.50	0.50	0.50	0.50
<i>Total Full Time Equivalents</i>	16.42	15.58	13.38	14.26

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

Street Maintenance

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	639,495	733,138	649,815	652,029
Commodities	635,008	728,300	670,500	618,896
Total Operating Expenditures	1,274,504	1,461,438	1,320,315	1,270,925
<i>Other Expenditures</i>				
Interfund Charges	6,203	19,948	19,948	16,817
Transfer Out	195,674	-	-	-
Total Other Expenditures	201,877	19,948	19,948	16,817
Total Expenditures	1,476,381	1,481,386	1,340,263	1,287,742
<i>Funding Sources</i>				
Corporate Fund	1,237,618	1,338,375	1,211,306	1,217,923
Commuter Parking Fund	238,763	143,011	128,957	69,819
Total Funds Sources	1,476,381	1,481,386	1,340,263	1,287,742

Forestry and Grounds

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	682,548	787,523	640,553	582,321
Commodities	44,671	26,880	45,500	40,300
Capital Outlay	402,069	424,000	330,000	200,000
Total Operating Expenditures	1,129,288	1,238,403	1,016,053	822,621
Total Expenditures	1,129,288	1,238,403	1,016,053	822,621
<i>Funding Sources</i>				
Corporate Fund	1,103,299	1,206,473	998,856	803,283
Commuter Parking Fund	25,989	31,930	17,197	19,338
Total Funds Sources	1,129,288	1,238,403	1,016,053	822,621

Refuse and Recycling

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
	Actual	Budget	Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	516,894	534,760	525,728	545,444
Commodities	54,919	64,500	54,500	47,892
<i>Total Operating Expenditures</i>	571,812	599,260	580,228	593,336
<i>Total Expenditures</i>	571,812	599,260	580,228	593,336
<i>Funding Sources</i>				
Corporate Fund	571,812	599,260	580,228	593,336
<i>Total Funds Sources</i>	571,812	599,260	580,228	593,336

The Glen Maintenance

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
	Actual	Budget	Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	124,506	122,014	118,680	125,131
Contractual	195,707	431,482	236,109	436,993
Commodities	9,115	38,500	28,000	17,000
<i>Total Operating Expenditures</i>	329,329	591,996	382,789	579,124
<i>Other Expenditures</i>				
Interfund Charges	5,501	4,290	4,290	5,819
<i>Total Other Expenditures</i>	5,501	4,290	4,290	5,819
<i>Total Expenditures</i>	334,830	596,286	387,079	584,943
<i>Funding Sources</i>				
Special Tax Allocation Fund	334,830	596,286	387,079	584,943
<i>Total Funds Sources</i>	334,830	596,286	387,079	584,943

Snow and Ice Maintenance

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018	Budget	Projected	2020
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Contractual	1,148,128	1,415,481	1,201,237	1,517,790
Commodities	296,010	183,900	225,919	293,340
<i>Total Operating Expenditures</i>	1,444,138	1,599,381	1,427,156	1,811,130
<i>Total Expenditures</i>	1,444,138	1,599,381	1,427,156	1,811,130
<i>Funding Sources</i>				
Corporate Fund	1,065,553	1,102,360	1,041,730	1,380,102
Special Tax Allocation Fund	285,333	359,500	290,000	318,694
Commuter Parking Fund	93,252	137,521	95,426	112,334
<i>Total Funds Sources</i>	1,444,138	1,599,381	1,427,156	1,811,130

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Water and Sewer

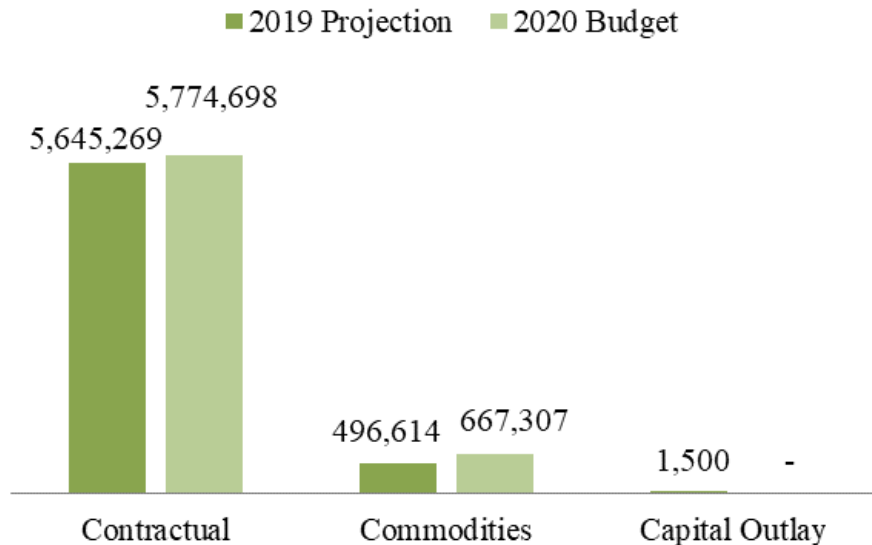
The Water and Sewer Division of the Public Works Department maintains and manages the Village's water supply and maintains water and sewer infrastructure. This includes repair of water main breaks, hydrant flushing, meter installations and replacements, pump house management, and sewer cleaning.

2019 Accomplishments

- Managed the repair of 108 water main breaks utilizing either in-house staff or contractors
- Processed 1,573 water meter service calls including meter tests, final reads, repairs and replacements as well as new installations
- Cleaned 163,672 feet of sanitary sewer and 18,144 feet of storm sewer

Expenditure Analysis

- Contractual expenses increased due to increased water distribution costs as a result of a new wholesale water customer
- Commodity expenses increased in 2020 due to implementation of systematic programs for concrete and asphalt repairs. Commodities 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 2019		Fiscal Year
	2018 Actual	Budget	Projected Actual	2020 Budget
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Contractual	5,558,569	6,356,399	5,645,269	5,774,698
Commodities	472,844	607,681	496,614	667,307
Other Charges	-	-	-	-
Capital Outlay	4,872	5,500	1,500.00	-
Total Operating Expenditures	6,036,284	6,969,580	6,143,383	6,442,005
Total Expenditures	6,036,284	6,969,580	6,143,383	6,442,005
Funding Sources				
Glenview Water Fund	4,857,295	5,583,083	4,879,280	5,127,496
Glenview Sanitary Fund	65,293	107,450	75,564	181,662
Wholesale Water Fund	1,113,697	1,279,047	1,188,538	1,132,847
Total Funds Sources	6,036,284	6,969,580	6,143,383	6,442,005
<u>Personnel Budget by Position</u>				
Full Time Positions				
Superintendent	1.12	1.12	1.12	1.12
Supervisor	1.68	1.68	2.80	2.80
Water Utilities Manager	1.00	1.00	-	-
Field Inspector	1.12	1.12	1.12	1.12
Maintenance Equipment Operator	12.88	12.88	11.20	11.20
Total Full Time	17.80	17.80	16.24	16.24
Part Time Positions				
NA	-	-	-	-
Total Part Time	-	-	-	-
Total Full Time Equivalent	17.80	17.80	16.24	16.24

* 56% of Full-time salaries for Superintendent, Supervisor, Field Inspector and Maintenance Equipment Operator budgeted in Water and Sewer

Pump Stations

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
	Actual	Budget	Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	28,110	100,420	35,120	36,000
Commodities	25,851	58,925	32,200	36,100
<i>Total Operating Expenditures</i>	53,961	159,345	67,320	72,100
<i>Total Expenditures</i>	53,961	159,345	67,320	72,100
<i>Funding Sources</i>				
Glenview Water Fund	52,810	154,595	64,820	70,100
Wholesale Water Fund	1,151	4,750	2,500	2,000
<i>Total Funds Sources</i>	53,961	159,345	67,320	72,100

Water Distribution

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
	Actual	Budget	Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	381,822	428,727	376,352	584,058
Commodities	370,402	450,970	394,088	532,476
Capital Outlay	4,872	5,500	1,500	-
<i>Total Operating Expenditures</i>	757,096	885,197	771,940	1,116,534
<i>Total Expenditures</i>	757,096	885,197	771,940	1,116,534
<i>Funding Sources</i>				
Glenview Water Fund	757,096	885,197	771,940	1,116,534
<i>Total Funds Sources</i>	757,096	885,197	771,940	1,116,534

Supply and Metering

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	5,100,358	5,763,288	5,182,558	5,031,709
Commodities	59,576	54,300	46,000	40,000
<i>Total Operating Expenditures</i>	5,159,934	5,817,588	5,228,558	5,071,709
<i>Total Expenditures</i>	5,159,934	5,817,588	5,228,558	5,071,709
<i>Funding Sources</i>				
Glenview Water Fund	4,047,388	4,543,291	4,042,520	3,940,862
Wholesale Water Fund	1,112,546	1,274,297	1,186,038	1,130,847
<i>Total Funds Sources</i>	5,159,934	5,817,588	5,228,558	5,071,709

*98% of the FY 2020 Budget for Contractual expenditures is for the purchase of water.

Sanitary Sewer System

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	48,279	63,964	51,238	122,931
Commodities	17,015	43,486	24,326	58,731
Other Charges	-	-	-	-
<i>Total Operating Expenditures</i>	65,293	107,450	75,564	181,662
<i>Total Expenditures</i>	65,293	107,450	75,564	181,662
<i>Funding Sources</i>				
Glenview Sanitary Fund	65,293	107,450	75,564	181,662
<i>Total Funds Sources</i>	65,293	107,450	75,564	181,662

Fleet Services

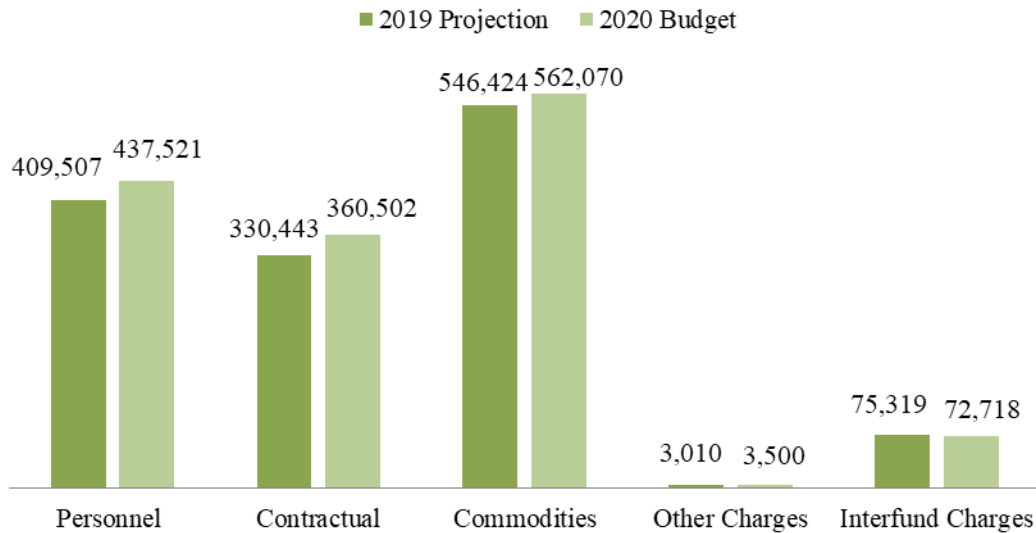
The Fleet Services Division of the Public Works Department is responsible for all preventative maintenance and repair activities for the Village's vehicles and equipment. Proper preventative maintenance is necessary to ensure that all vehicles and equipment meet their full useful life expectancy.

2019 Accomplishments

- Installed all snow plows, calibrated all salt spreaders and had all plow trucks ready to go by October 31, 2019 in advance of the 2019-2020 snow season
- Researched and secured a new hydraulic press and metal cutting saw
- Completed all annual garage safety inspections and completed the safety line training (as required every six months)

Expenditure Analysis

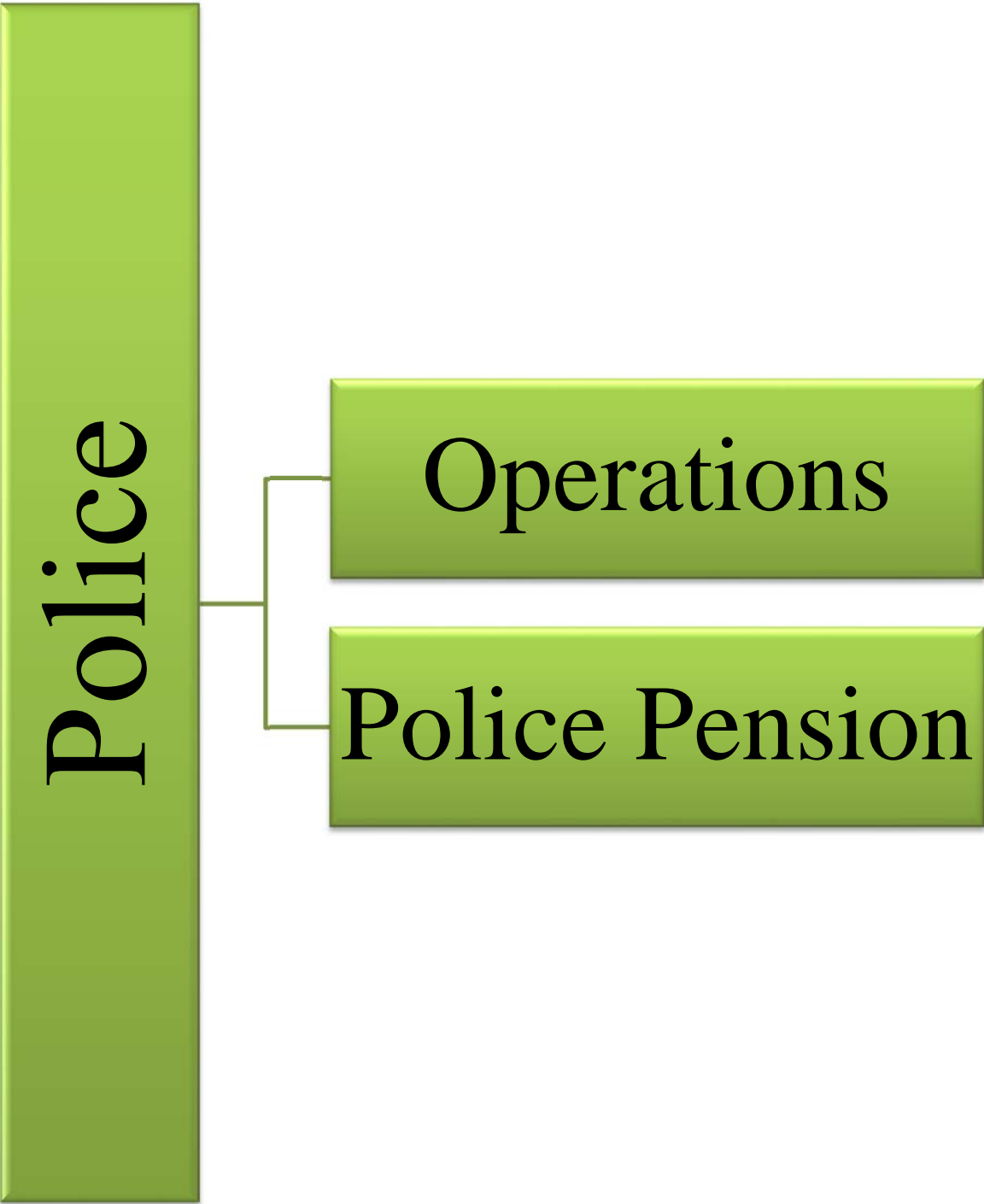
- There are no significant changes between the 2019 Projections and the 2020 Budget



Fleet Services Division

Fleet Services

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
	Actual	Budget	Actual	Budget
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Personnel	427,326	407,045	409,507	437,521
Contractual	331,805	418,300	330,443	360,502
Commodities	527,692	664,765	546,424	562,070
Other Charges	1,695	6,825	3,010	3,500
Total Operating Expenditures	1,288,517	1,496,935	1,289,384	1,363,593
<i>Other Expenditures</i>				
Interfund Charges	78,053	75,319	75,319	72,718
Total Other Expenditures	78,053	75,319	75,319	72,718
Total Expenditures	1,366,570	1,572,254	1,364,703	1,436,311
Funding Sources				
Municipal Equipment Replacement Fund	1,366,570	1,572,254	1,364,703	1,436,311
Total Funds Sources	1,366,570	1,572,254	1,364,703	1,436,311
Personnel Budget by Position				
Full Time Positions				
Supervisor	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00
Total Full Time	3.00	3.00	3.00	3.00
Part Time Positions				
Fleet Assistant	0.75	-	-	-
Total Part Time	0.75	-	-	-
Total Full Time Equivalents	3.75	3.00	3.00	3.00



Police Department Summary

Police Operations, Special, and Pension

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	14,149,746	15,657,448	14,864,320	15,522,344
Contractual	759,855	851,006	691,758	812,553
Commodities	127,864	127,190	125,227	134,130
Other Charges	2,534,131	2,554,005	2,570,023	3,657,402
Capital Outlay	2,826	12,700	10,096	15,000
Total Operating Expenditures	17,574,422	19,202,349	18,261,424	20,141,429
<i>Other Expenditures</i>				
Interfund Charges	384,897	354,680	354,680	361,015
Total Other Expenditures	384,897	354,680	354,680	361,015
Total Expenditures	17,959,318	19,557,029	18,616,104	20,502,444
<i>Funding Sources</i>				
Corporate Fund	13,185,331	13,972,575	13,516,831	15,192,270
Police Special Fund	2,826	12,700	10,096	15,000
Commuter Parking Fund	20,546	16,739	16,569	17,257
Police Pension Fund	4,750,616	5,555,015	5,072,608	5,277,917
Total Funds Sources	17,959,318	19,557,029	18,616,104	20,502,444
<u>Personnel Budget by Division</u>				
<i>Full Time Positions</i>				
Police Services	75.00	75.00	75.00	75.00
Total Full Time	75.00	75.00	75.00	75.00
<i>Part Time Positions</i>				
N/A	-	-	-	-
Total Part Time	-	-	-	-
Total Full Time Equivalents	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.

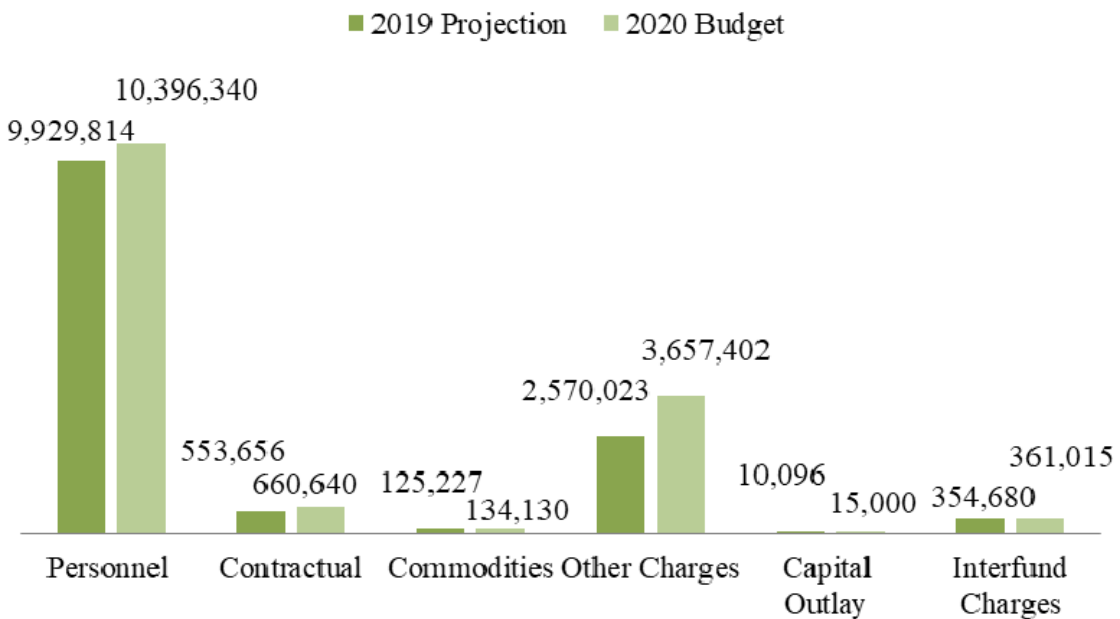
2019 Accomplishments

- The Department continues to direct all ordinance related citations issued to juveniles to the in-house Administration Adjudication Court. This process keeps juveniles out of the Skokie Court system and allows us to assign community service in lieu of fines. For 2019, 144 cases went through the Adjudication court process.
- Third Annual National Missing Children’s Day Event was a success with over 700 residents in attendance
- The Police Department received \$16,111 in IDOT Grant monies used for national holiday safety awareness campaigns and DUI enforcements conducted by the Traffic Unit.
- The Video Sharing Partnership Program (VSPP) allows residents and business owners with private video security cameras that record public areas to provide access to police of the recordings that can be used during incident investigations. This is a great collaborative partnership between police and the community in an effort of being more effective, efficient, and addressing crime reduction.
- Patch challenges – Officers proudly wore patches to promote Autism and Breast Cancer Awareness.



Expenditure Analysis

- Personnel expenditures include estimated salary increases for all eligible non-union employees as well as those increases that are anticipated once union contracts are settled; the 2020 budget also assumes a fully staffed department throughout the year, as opposed to the 2019 projection which included vacancies throughout the year



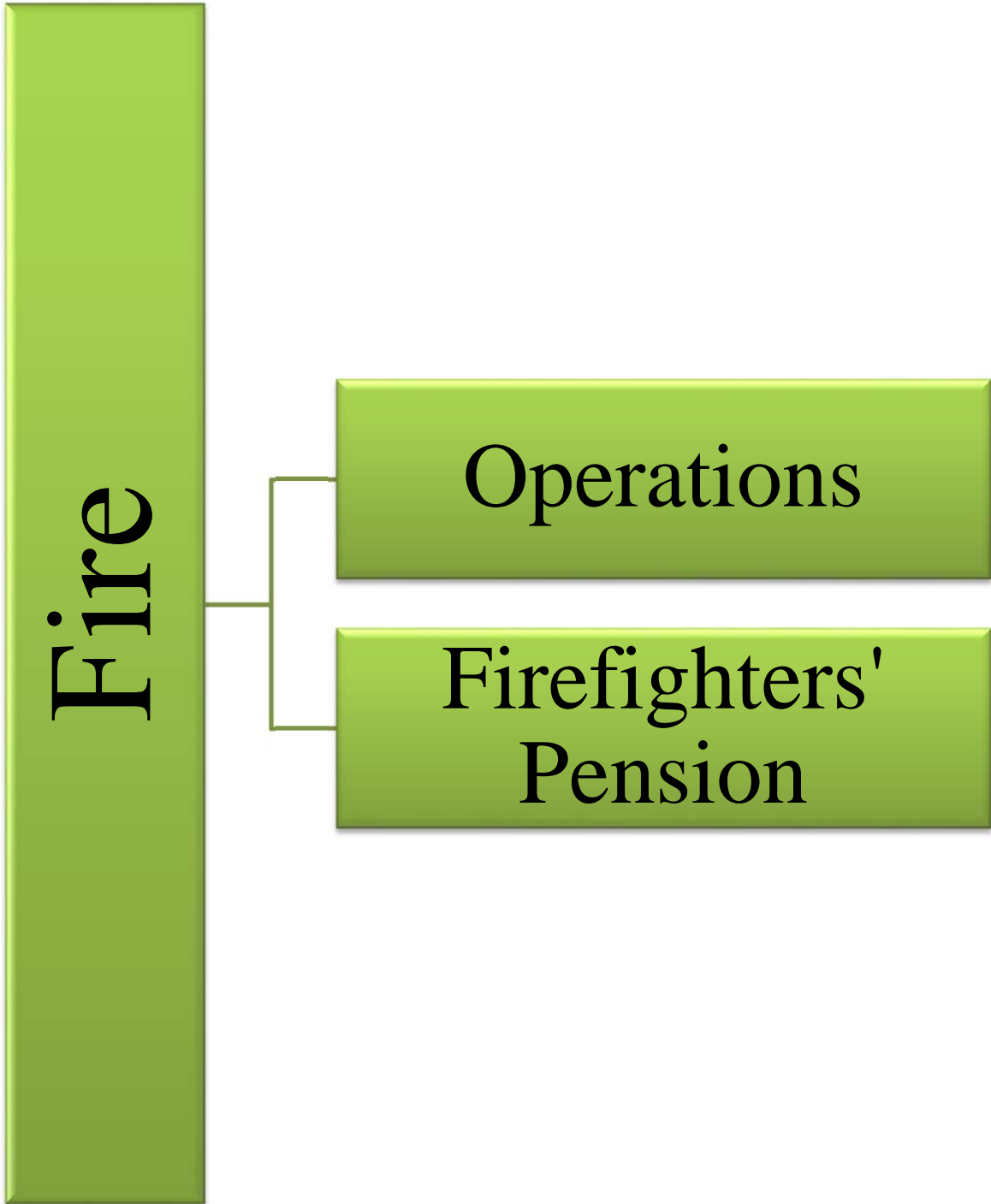
Police Operating

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	9,542,388	10,311,367	9,929,814	10,396,340
Contractual	616,597	642,072	553,656	660,640
Commodities	127,864	127,190	125,227	134,130
Other Charges	2,534,131	2,554,005	2,570,023	3,657,402
Capital Outlay	2,826	12,700	10,096	15,000
<i>Total Operating Expenditures</i>	12,823,806	13,647,334	13,188,816	14,863,512
<i>Other Expenditures</i>				
Interfund Charges	384,897	354,680	354,680	361,015
<i>Total Other Expenditures</i>	384,897	354,680	354,680	361,015
<i>Total Expenditures</i>	13,208,703	14,002,014	13,543,496	15,224,527
<i>Funding Sources</i>				
Corporate Fund	13,185,331	13,972,575	13,516,831	15,192,270
Police Special Fund	2,826	12,700	10,096	15,000
Commuter Parking Fund	20,546	16,739	16,569	17,257
<i>Total Funding Sources</i>	13,208,703	14,002,014	13,543,496	15,224,527
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Chief of Police	1.00	1.00	1.00	1.00
Deputy Chief of Police	1.00	1.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00	1.00
Commander	4.00	4.00	4.00	4.00
Sergeant	12.00	12.00	11.00	11.00
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
<i>Total Full Time</i>	75.00	75.00	75.00	75.00
<i>Part Time Positions</i>				
NA	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalent</i>	75.00	75.00	75.00	75.00

Police Pension

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	4,607,357	5,346,081	4,934,506	5,126,004
Contractual	143,258	208,934	138,102	151,913
<i>Total Operating Expenditures</i>	4,750,616	5,555,015	5,072,608	5,277,917
<i>Total Expenditures</i>	4,750,616	5,555,015	5,072,608	5,277,917
<i>Funding Sources</i>				
Police Pension Fund	4,750,616	5,555,015	5,072,608	5,277,917
<i>Total Funds Sources</i>	4,750,616	5,555,015	5,072,608	5,277,917

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Fire Department Summary

Fire Operations, Foreign Fire, and Pension

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018		Projected	2020
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	16,860,728	18,182,070	17,810,889	17,939,423
Contractual	543,528	672,023	567,603	523,767
Commodities	282,341	355,921	355,921	384,783
Other Charges	4,076,231	4,075,522	4,154,864	5,270,263
Total Operating Expenditures	21,762,828	23,285,536	22,889,277	24,146,236
<i>Other Expenditures</i>				
Interfund Charges	1,126,657	1,172,137	1,174,137	1,245,976
Total Other Expenditures	1,126,657	1,172,137	1,174,137	1,245,976
Total Expenditures	22,889,485	24,457,673	24,063,414	25,392,212
<i>Funding Sources</i>				
Corporate Fund	16,596,864	16,965,345	17,509,628	18,598,415
Foreign Fire Fund	75,447	110,000	112,854	113,630
Firefighters' Pension Fund	6,217,174	7,382,328	6,440,932	6,680,167
Total Funds Sources	22,889,485	24,457,673	24,063,414	25,392,212
<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

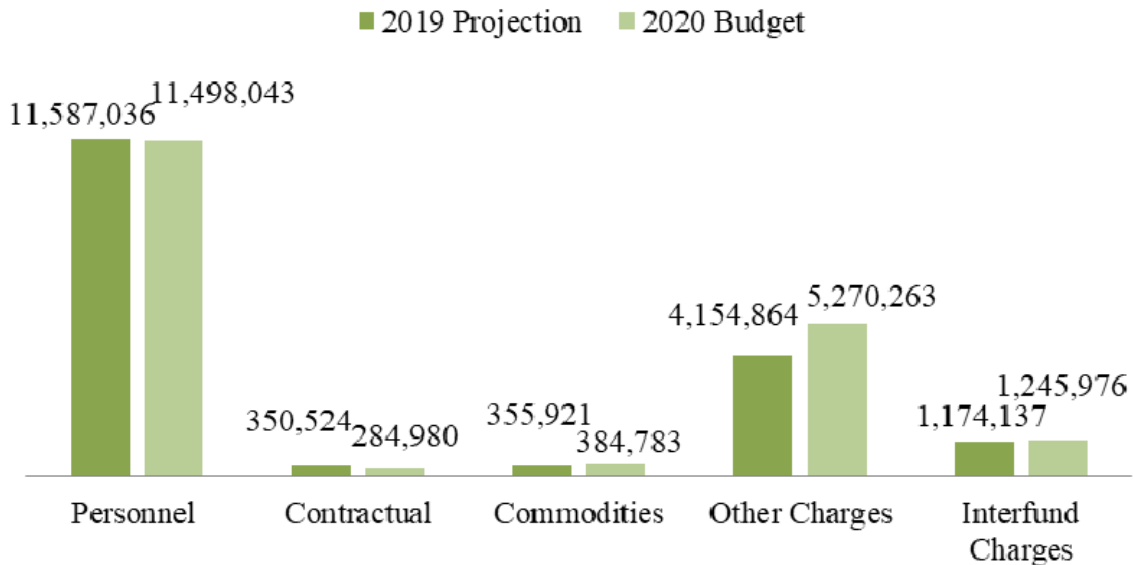
The Glenview Fire Department provides high quality fire suppression and emergency medical services to residents and businesses residing in the Village of Glenview, Village of Golf, and unincorporated areas of Cook County located within the Glenbrook Fire Protection District. Fire Department services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

2019 Accomplishments

- Completed 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

- Other charges include the Village’s contribution to fire pensions which are transferred to the Firefighter’s Pension Fund. The Village adopted a new open funding policy which resulted in a \$1.1M increase in the actuarially recommended contribution. The 2019 projected pension contribution is \$4,106,834 and the 2020 budget is \$5,213,252.



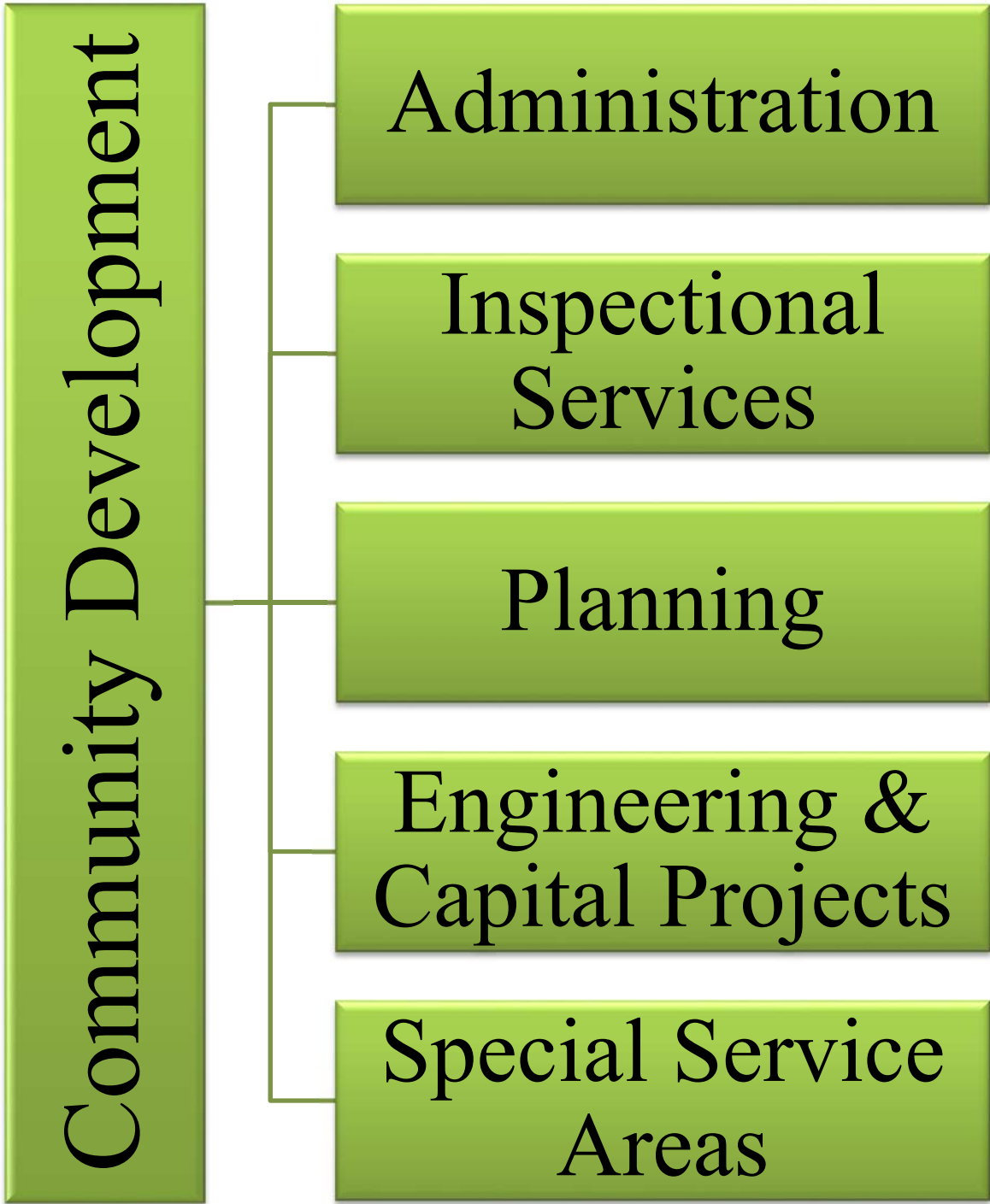
Fire Operations

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018	Budget	Projected	2020
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	10,865,673	11,106,481	11,587,036	11,498,043
Contractual	321,409	365,284	350,524	284,980
Commodities	282,341	355,921	355,921	384,783
Other Charges	4,076,231	4,075,522	4,154,864	5,270,263
Capital Outlay	-	-	-	28,000
<i>Total Operating Expenditures</i>	15,545,654	15,903,208	16,448,345	17,466,069
<i>Other Expenditures</i>				
Interfund Charges	1,126,657	1,172,137	1,174,137	1,245,976
<i>Total Other Expenditures</i>	1,126,657	1,172,137	1,174,137	1,245,976
<i>Total Expenditures</i>	16,672,311	17,075,345	17,622,482	18,712,045
<i>Funding Sources</i>				
Corporate Fund	16,596,864	16,965,345	17,509,628	18,598,415
Foreign Fire Fund	75,447	110,000	112,854	113,630
<i>Total Funds Sources</i>	16,672,311	17,075,345	17,622,482	18,712,045
<u>Personnel Budget by Position</u>				
<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	4.00	4.00
Fire Captain	3.00	3.00	3.00	3.00
Fire Lieutenant	12.00	12.00	12.00	12.00
Firefighter/Paramedic	56.00	58.00	56.00	56.00
Firefighter	4.00	2.00	3.00	3.00
<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	Revised	Projected	2019
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<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 2019		Fiscal Year
	2018 Actual	Budget	Projected Actual	2020 Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	2,196,583	2,186,139	2,115,281	2,309,556
Contractual	1,759,356	1,569,162	1,428,765	1,708,305
Commodities	5,350	9,220	7,170	9,370
Other Charges	429,577	1,068,998	1,067,733	1,247,776
Capital Outlay	50,066	-	-	-
<i>Total Operating Expenditures</i>	4,440,933	4,833,519	4,618,949	5,275,007
<i>Other Expenditures</i>				
Interfund Charges	40,088	55,899	55,899	47,592
Capital Projects	12,278,143	22,448,381	19,334,023	26,520,019
Depreciation	2,006,003	-	-	-
Transfer Out	472,309	112,515	113,632	112,369
<i>Total Other Expenditures</i>	14,796,542	22,616,795	19,503,554	26,679,980
<i>Total Expenditures</i>	19,237,475	27,450,314	24,122,503	31,954,987
<i>Funding Sources</i>				
Corporate Fund	3,754,393	3,443,065	3,289,235	3,685,139
Special Tax Allocation Fund	113,847	162,286	126,514	156,285
Glenview Water Fund	3,932,018	5,634,341	5,280,421	5,947,491
Glenview Sanitary Fund	1,397,720	1,752,221	1,590,661	1,829,860
Wholesale Water Fund	62,816	-	-	-
Commuter Parking Fund	257,882	-	-	-
Special Service Area Bond Fund	689,637	343,286	344,403	338,649
Capital Projects Fund	4,791,711	13,958,856	11,362,859	15,389,674
Glen Capital Projects	2,178,047	97,309	86,900	-
Motor Fuel Tax Fund	2,059,404	2,058,950	2,041,510	4,607,889
<i>Total Funds Sources</i>	19,237,475	27,450,314	24,122,503	31,954,987
<u>Personnel Budget by Division</u>				
<i>Full Time Positions</i>				
Administration	1.33	2.00	2.00	2.00
Inspectional Services	5.00	6.00	6.00	6.00
Planning	3.67	3.30	3.30	3.30
Engineering & Capital Projects	5.00	4.00	4.00	4.00
<i>Total Full Time</i>	15.00	15.30	15.30	15.30
<i>Part Time Positions</i>				
Inspectional Services	2.69	2.69	2.69	2.69
<i>Total Part Time</i>	2.69	2.69	2.69	2.69
<i>Total Full Time Equivalents</i>	17.69	17.99	17.99	17.99

Administration

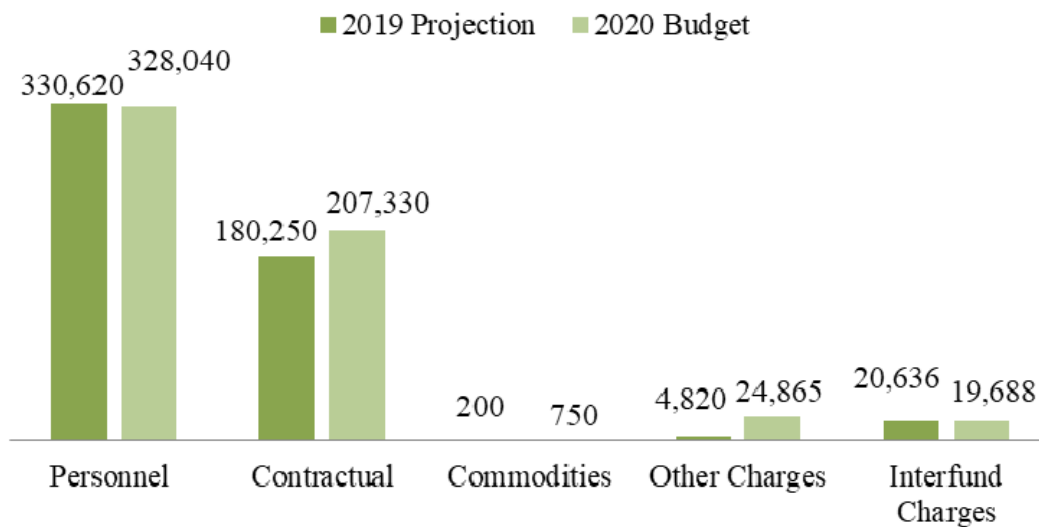
The Administration division of the Community Development Department supports the day-to-day operations. This division includes the Director and Management Analyst.

2019 Accomplishments

- Successful oversight of Community Development activities which includes the Village's Traffic Committee, numerous special projects and development approvals, and creation of FY 2020 CIP

Expenditure Analysis

- Contractual expenditures include funding for dues and memberships
- Other Charges 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 2019		Fiscal Year
	2018	Budget	Projected	2020
	Actual		Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	166,527	313,674	330,620	328,040
Contractual	424,391	224,949	180,250	207,330
Commodities	235	750	200	750
Other Charges	2,920	5,020	4,820	24,865
Capital Outlay	14,000	-	-	-
<i>Total Operating Expenditures</i>	608,073	544,393	515,890	560,985
<i>Other Expenditures</i>				
Interfund Charges	18,542	20,636	20,636	19,688
<i>Total Other Expenditures</i>	18,542	20,636	20,636	19,688
<i>Total Expenditures</i>	626,615	565,029	536,526	580,673
<i>Funding Sources</i>				
Corporate Fund	539,080	393,563	391,630	403,239
Special Tax Allocation Fund	88,216	124,898	98,029	128,463
Glenview Water Fund	(464)	31,751	32,060	33,389
Glenview Sanitary Fund	(217)	14,817	14,807	15,582
<i>Total Funds Sources</i>	626,615	565,029	536,526	580,673
<u><i>Personnel Budget by Position</i></u>				
<i>Full Time Positions</i>				
Director	0.33	1.00	1.00	1.00
Management Analyst I	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	1.33	2.00	2.00	2.00
<i>Part Time Positions</i>				
NA	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalent</i>	1.33	2.00	2.00	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.

2019 Accomplishments

- The Development Center continues to enhance Community Development’s customer service experience and increase the effectiveness of the building permit process through the issuance of 1,199 same-day permit reviews
- Inspectional Services issued 2,965 permits and performed over 11,194 inspections in 2019

Expenditure Analysis

- Personnel expenditures increased primarily due to an increase in the Village’s employer contribution rate for IMRF
- 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 2019		Fiscal Year
	2018	Budget	Projected	2020
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	856,735	993,045	976,955	1,030,540
Contractual	764,022	752,131	662,528	661,604
Commodities	3,985	7,475	6,075	8,150
Other Charges	4,260	3,215	3,215	-
<i>Total Operating Expenditures</i>	1,629,003	1,755,866	1,648,773	1,700,294
<i>Other Expenditures</i>				
Interfund Charges	15,574	23,552	23,552	18,226
<i>Total Other Expenditures</i>	15,574	23,552	23,552	18,226
<i>Total Expenditures</i>	1,644,577	1,779,418	1,672,325	1,718,520
<i>Funding Sources</i>				
Corporate Fund	1,644,534	1,766,403	1,659,210	1,704,806
Glenview Water Fund	43	13,015	13,115	13,714
<i>Total Funds Sources</i>	1,644,577	1,779,418	1,672,325	1,718,520
<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	1.00	1.00
Inspectional Services Manager	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	5.00	6.00	6.00	6.00
<i>Part Time Positions</i>				
Customer Service Representative	1.44	1.44	1.44	1.44
Inspector	1.25	1.25	1.25	1.25
<i>Total Part Time</i>	2.69	2.69	2.69	2.69
<i>Total Full Time Equivalents</i>	7.69	8.69	8.69	8.69

Planning

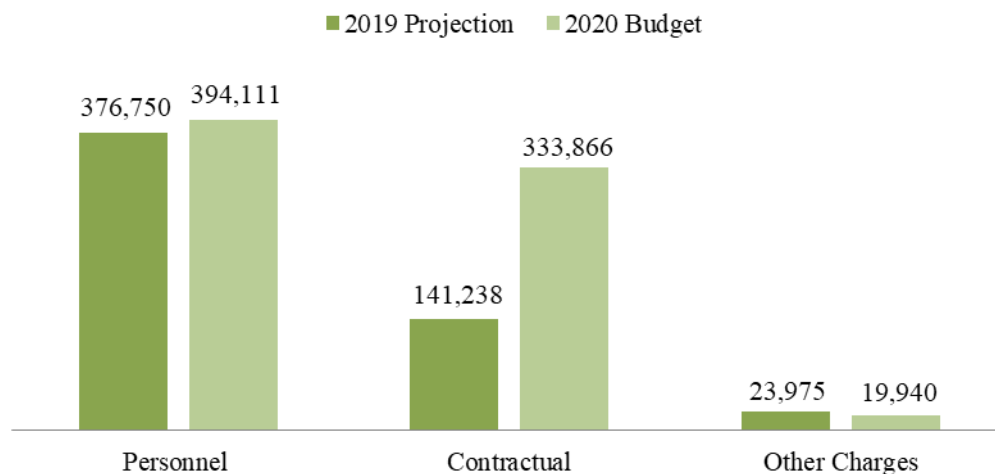
The Planning Division of the Community Development Department leads the economic development of the Village and reviews proposed land uses and development projects to ensure compatibility with the Village's Comprehensive Plan and ordinance requirements. The Division implements major planning initiatives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

2019 Accomplishments

- Coordinated the reviews of 111 Appearance Commission cases, 50 Plan Commission cases and 31 Zoning Board of Appeals cases
- Major projects included the significant expansion of the Abt Electronics warehouse, the new Parkside cluster home development on the former Gibson site, the retail development at the former Hart site, a building addition to the North American Corporation, a Panera drive-thru, the redevelopment of the former Bess Hardware site, and several text amendments (Alternative Nicotine products, banning of cannabis uses, and signage)

Expenditure Analysis

- Personnel expenditures remain relatively flat in 2020
- Contractual expenditures include a one-time economic development strategic plan project, 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 2019		Fiscal Year
	2018		Projected	2020
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	485,081	376,423	376,750	394,111
Contractual	154,194	147,333	141,238	333,866
Commodities	-	-	-	-
Other Charges	26,549	25,040	23,975	19,940
<i>Total Operating Expenditures</i>	<u>665,824</u>	<u>548,796</u>	<u>541,963</u>	<u>747,917</u>
<i>Total Expenditures</i>	<u>665,824</u>	<u>548,796</u>	<u>541,963</u>	<u>747,917</u>
<i>Funding Sources</i>				
Corporate Fund	665,824	548,796	541,963	747,917
<i>Total Funds Sources</i>	<u>665,824</u>	<u>548,796</u>	<u>541,963</u>	<u>747,917</u>
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Director of Planning	0.67	-	-	-
Planning Manager	1.00	1.00	1.00	1.00
Special Projects Manager	-	0.30	0.30	0.30
Planner II	2.00	2.00	2.00	2.00
<i>Total Full Time</i>	<u>3.67</u>	<u>3.30</u>	<u>3.30</u>	<u>3.30</u>
<i>Full Time Equivalents</i>	<u>3.67</u>	<u>3.30</u>	<u>3.30</u>	<u>3.30</u>

Engineering & Capital Projects

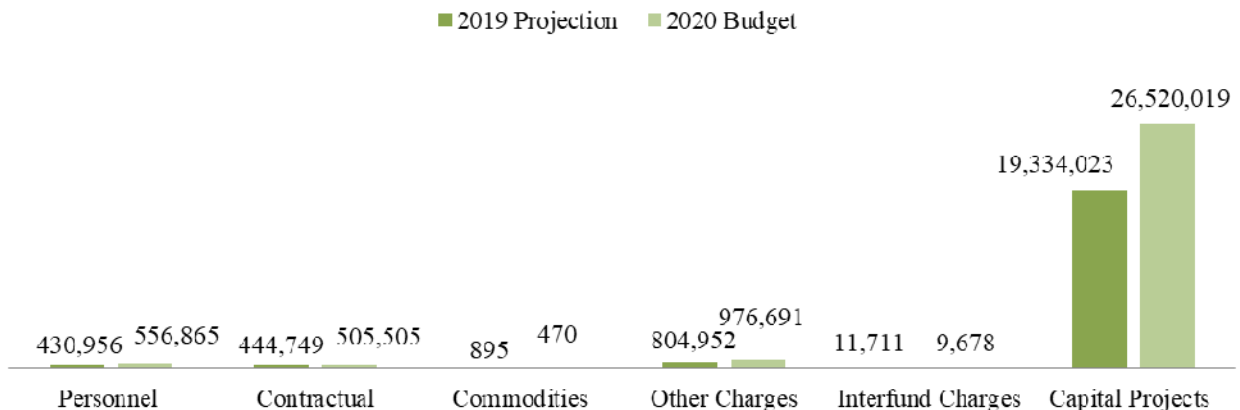
The Engineering & Capital Projects Division of the Community Development Department is responsible for developing the Village’s Capital Improvement Program (CIP), which includes the planning and funding for the capital maintenance of the Village’s core infrastructure including roadways, potable water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

2019 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)
- \$21.9 million was dedicated to CIP projects constructed in 2019
- Major infrastructure projects that were bid and constructed include retaining wall replacement along West Fork of North Branch of Chicago River, East of Harm Storm Sewer improvements, and Robincrest-Elmgate and Henley-Linneman reconstruction
- Successfully managed the regulatory engineering function for local private projects

Expenditure Analysis

- Personnel expenditures saw an increase in part due to vacancies in 2019 that are expected to be filled in 2020
- 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, increased slightly. 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
- Details of the 2020 Capital Projects can be found in Capital Spending and Debt Management section



Engineering & Capital Projects

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018	Budget	Projected	2020
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	688,239	502,997	430,956	556,865
Contractual	416,749	444,749	444,749	505,505
Commodities	1,130	995	895	470
Other Charges	156,520	804,952	804,952	976,691
Capital Outlay	36,066	-	-	-
<i>Total Operating Expenditures</i>	1,298,704	1,753,693	1,681,552	2,039,531
<i>Other Expenditures</i>				
Interfund Charges	5,972	11,711	11,711	9,678
Capital Projects	12,278,143	22,448,381	19,334,023	26,520,019
Depreciation	2,006,003	-	-	-
Transfer Out	22,000	-	-	-
<i>Total Other Expenditures</i>	14,312,117	22,460,092	19,345,734	26,529,697
<i>Total Expenditures</i>	15,610,822	24,213,785	21,027,286	28,569,228
<i>Funding Sources</i>				
Corporate Fund	904,955	734,303	696,432	829,177
Special Tax Allocation Fund	25,631	37,388	28,485	27,822
Glenview Water Fund	3,932,439	5,589,575	5,235,246	5,900,388
Glenview Sanitary Fund	1,397,937	1,737,404	1,575,854	1,814,278
Wholesale Water Fund	62,816	-	-	-
Commuter Parking Fund	257,882	-	-	-
Capital Projects Fund	4,791,711	13,958,856	11,362,859	15,389,674
Glen Capital Projects	2,178,047	97,309	86,900	-
Motor Fuel Tax Fund	2,059,404	2,058,950	2,041,510	4,607,889
<i>Total Funds Sources</i>	15,610,822	24,213,785	21,027,286	28,569,228
	-	-	-	-
<i>Personnel Budget by Position</i>				
<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	2.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	5.00	4.00	4.00	4.00
<i>Full Time Equivalents</i>	5.00	4.00	4.00	4.00

Special Service Areas

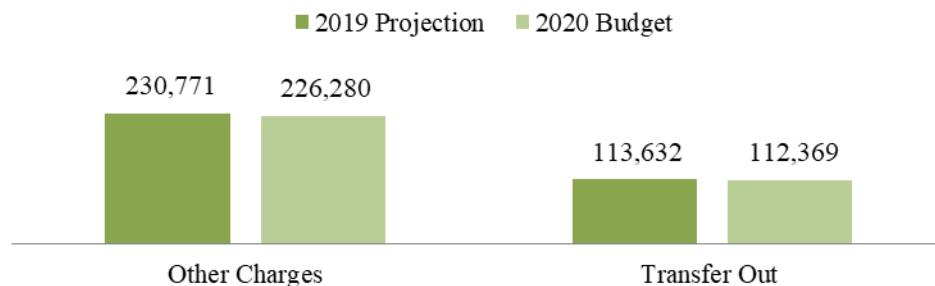
By State Statute, Special Service Area (SSA) financing is an available funding mechanism for residents to voluntarily fund (by a voting process) infrastructure improvements and repay the costs, plus interest, as part of their property tax bill over a period of time. The Village offers 10 or 20 years (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 2018	Fiscal Year 2019		Fiscal Year 2020
	Actual	Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Other Charges	239,328	230,771	230,771	226,280
<i>Total Operating Expenditures</i>	239,328	230,771	230,771	226,280
 <i>Other Expenditures</i>				
Transfer Out	450,309	112,515	113,632	112,369
<i>Total Other Expenditures</i>	450,309	112,515	113,632	112,369
 <i>Total Expenditures</i>	 689,637	 343,286	 344,403	 338,649
 <i>Funding Sources</i>				
Special Service Area Bond Fund	689,637	343,286	344,403	338,649
<i>Total Funds Sources</i>	689,637	343,286	344,403	338,649

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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 2020-2024 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 2020 if the project began in 2021 and was completed in 2024.

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 2020 with design of the roadway and then construction of the roadway in 2021, 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 \$37,000,000 from the Corporate Fund for capital projects.

There is also a minimal impact on the 2020 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

\$17,139,576

Design

\$1,958,825

Annual activities include road surveying, clean construction and demolition debris soil testing, material testing, CIP core, storm, and water design, inspectional and project management services, bridge and retaining wall inspection, drainage analysis and assessment and natural resource project design.,

Road Resurfacing

\$3,058,172

Road resurfacing projects involve grinding of street surface, underground utility spot repairs, minor concrete work including sidewalk and curb & gutter replacement, roadway patching, street surface placement, and landscape restoration. Minor Area Repair Strategy – Asphalt (MARS-A) and Minor Area Repair Strategy - Concrete (MARS-C) used throughout the Village is included. There will be a total of 5.1 miles resurfaced in 2020. The roadways include:

- Pinehurst Street (Roosevelt Avenue to North End)
- Westfield Lane (Miller Drive to East Cul-De-Sac)
- Miller Drive (Pfingsten Road to Westfield Lane)
- Kittyhawk Lane (Monterey Drive to Independence Avenue)
- Midway Lane (Monterey Drive to Independence Drive)
- Westleigh Drive Phase I (Willow Road to Westleigh Drive South)
- Westleigh Drive (Westleigh Drive South to Westleigh Drive)
- Aberdeen Drive (Westleigh Drive to Summit Drive)
- Aberdeen Drive North (Aberdeen Drive to Aberdeen Drive)
- Camden Drive North (Aberdeen Drive to Camden Drive)
- Mulberry Lane (Long Road to Larmie Avenue)
- Saranac Lane (Indian Ridge Drive to Indian Ridge Drive)
- Beverly Lane (Long Road to Laramie Avenue)
- Wildberry Drive (Waukegan Road to West End)
- Independence Avenue (Patriot Boulevard to Kittyhawk Lane)
- Bennington Court (Independence Drive to South End)
- Laramie Avenue (Glenview Road to Wilmette Avenue)
- Redwood Lane (Coronet Road to East End)
- Edgewood Lane (Coronet Road to East End)
- Lindenwood Lane (Rugen Road to East End)
- Long Road (Glenview Road to Wilmette Avenue)
- Leamington Drive (Wilmette Avenue to Beverly Lane)
- MARS Asphalt (various locations Village-wide)
- MARS Concrete (supplemental to Public Works budget)

Road Reconstruction

\$12,122,579

Typical work involves underground utility installation/replacement/relining/repairs, street removal, curb removal, public utility relocations, curb installation, sidewalk replacement, roadway base repair, street pavement installation, parkway grading, and landscape restoration. There will be a total of 3.4 miles reconstructed in 2020. The roadways include:

- Hunter Road & Hunter Court (Heatherfield Lane to Ferndale Road)
- Church Street (Grove Street to Pine Street)
- Juniper Road (Wilmette Avenue to Glenview Road)

Montgomery Lane (Colfax Avenue to Harrison Street)
 Montgomery Lane & Walnut Court (Colfax Avenue to South of Walnut Court)
 Longvalley Road (Harlem Avenue to Lehigh Avenue)
 Greenbriar Drive (Greenwood Road to Locust Lane)
 Woodland Drive (Central Road to Coronet Road)
 Longvalley Road (Woodland Drive to West End)
 Parkview Road (Colfax Avenue to Harrison Street)
 Covert Road (Shermer Road to Briarhill Road)
 Briarhill Road (Central Road to South Cul-De-Sac)
 Washington Street (Colfax Avenue to Harrison Street)
 Alley Reconstructions (South of Harrison Street / West of Waukegan Road)

SPECIAL PROJECTS

\$4,093,418

Natural Resources Project Reach 1 Payback (Year 10)

\$24,370

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 2020 CIP reflects year ten of the twenty-year payback schedule.

East Lake / Waukegan Intersection Phase II

\$237,146

This project consists of engineering design (Phase II) and plans for the intersection of East Lake Avenue and Waukegan Road, which is supported by the Congestion Mitigation and Air Quality (CMAQ) grant funding, and Illinois Department of Transportation (IDOT). The planned intersection and pedestrian improvements will increase capacity, level of service, and safety of this regionally significant intersection. The proposed project will include geometry modification to add right turn lanes and improved left turn channelization, traffic signal upgrades, pedestrian crossing safety improvement, multi-use sidewalk construction, and lighting improvements. Phase II Engineering is anticipated to start in FY 2020 and be completed in FY 2021.

Glenview / Harlem Streetscape Phase I

\$75,000

This project consists of completing preliminary design (Phase I Engineering) and plans for the Glenview Road adjacent to the Library and Harlem Avenue between Dewes Street and Washington Road, which is the remaining section of Downtown. The planned improvements will include upgraded streetscape, street light replacement, and traffic signal replacement at Harlem and Glenview.

Skokie Valley Trail Phase II Design

\$25,000

In FY 2018/2019 jointly with the Villages of Wilmette, Northfield, and Skokie, Glenview led preliminary design for the Skokie Valley Trail Phase I, which was supported by Invest in Cook County Grant. All Villages jointly submitted for the final engineering (Phase II) for the Skokie Valley Trail and secured funding from CMAQ and Invest in Cook. Villages of Wilmette and Northfield are the lead agencies for this phase, and this amount represents Glenview's share.

Transportation Plan – Bike and Sidewalk Master Plan Updates and ADA Transition Plan

\$115,000

This project consists of updating the 2007 Bicycle and Sidewalk Master Plan (Plan) including reviewing the projects completed and infrastructure added since the Plan was adopted. An additional component of the Bicycle and Sidewalk Master Plan will be the inclusion of an ADA Transition Plan. The Plan update along with the ADA Transition Plan will inform the Village of the current conditions of the Village in order to plan for projects which will enhance the safety of the community, ensure the Village of fully ADA

compliant, increase pedestrian and bicyclist access to multi-use paths and sidewalks, and provide better network connections to neighboring communities. The Bicycle and Sidewalk Master Plan along with the ADA Transition Plan will be utilized to prioritize areas of improvements on future network conditions or existing assets.

Chestnut Avenue and Bike Path Design Phase II **\$60,000**

This project consists of completing final design (Phase II Engineering) and plans for the Chestnut Avenue widening and multi-use path project between Lehigh Avenue and Waukegan Road. The planned improvement include widening of the roadway to provide a continuous center left-turn lane/median as well as storm sewer upgrade to improve drainage for both the roadway and adjacent properties. In addition, a 10 ft-wide multi-use path is proposed on the north side of Chestnut, supported by Illinois Transportation Enhancement Program (ITEP) grant funding in the amount of \$624,000, which includes construction costs.

Patriot Boulevard / Independence Avenue Intersection Phase I **\$60,000**

This project consists of completing a preliminary traffic study and design (Phase I) for the intersection of Patriot Boulevard and Independence Lane to identify options to reduce traffic congestion.

Patriot and Costco Intersection Phase I Design **\$35,000**

This project consists of completing a preliminary traffic study and design for the intersection at Patriot Boulevard and the Costco entrance to identify options to reduce traffic congestion.

East Lake/West Lake/Pfingsten/Glenbrook South Traffic & Preliminary Study **\$45,000**

This project consists of completing a preliminary traffic study and design to analyze traffic patterns impacting congestion at the intersection of East Lake, West Lake, Pfingsten, Glenbrook HS, and Hospital Drive intersection to undertake future improvements.

Benchmark Updates **\$25,000**

This project consists of reviewing and updating Village-wide benchmarks that are utilized for the Capital Improvement Projects and Development projects.

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

This project includes the 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.

Techny Basin Trail Resurfacing **\$400,000**

This project consists of rehabilitation of the Techny Trail, which is located along the perimeter of the Techny Basin. The project will replace the existing asphalt pavement with new surface and base repair. The Village secured funding in the amount of \$200,000 to complete these improvements from the Illinois Department of Natural Resources (IDNR).

Chatham Sidewalk **\$20,000**

This project consists of construction of a sidewalk gap east of Chatham Lane. The existing gravel path will be replaced with concrete and connect to the existing section adjacent to Glenayre Subdivision, which was constructed in 2015.

Downtown Parking **\$1,000,000**

As part of the Downtown Revitalization Plan, funding has been allocated to provide additional parking within the downtown area.

Illinois Department of Transportation Willow Road/Pfingsten Road Improvements **\$68,000**

The Willow Road and Pfingsten Road Intersection is scheduled for improvements by IDOT, during the 2020 construction season. This represents the Village cost share, for the improvements. Improvements include construction of a multi-use path on the south side of Willow, upgrading traffic signal with new Emergency Vehicle Preemption system and other improvements requested by the Village.

Pine Street Utilities Relocation **\$270,000**

This project consists of underground utility relocations on Pine Street, just north of Glenview Road, as part of the redevelopment of the Bess Hardware site.

Depot Street / New Railroad Signal / Gates / Parking Lot **\$942,350**

As part of the Bess Hardware site redevelopment new access road and railroad gates will be proposed just east of the railroad at Glenview Road. In addition, the existing parking lot adjacent to Depot Street will be reconfigured to add additional parking.

Miscellaneous Restoration / Tree Trimming & Removal **\$91,249**

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.

Crack Sealing **\$76,303**

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 / ADA Ramp Replacement **\$20,000**

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.

Lead Services and Repairs (Public Works) **\$10,000**

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.

WATER SYSTEM PROJECTS

\$882,374

Water Main Replacement Projects

\$882,374

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 2020 program, as proposed and including the reconstruction streets will replace 15,000 feet of water main.

Lilac Avenue (Magnolia Street to Maple Street)
Russet Way (Crestwood Drive to Carousel Drive)

SANITARY SEWER PROJECTS

\$204,885

Sanitary Sewer Television Inspections

\$105,275

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.

Sanitary Sewer Lining

\$69,610

Sanitary 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 areas throughout the Village.

Cost Sharing Program - Overhead Sanitary Conversion

\$30,000

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

\$3,122,857

Storm Sewer TV Inspections

\$105,275

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

\$200,000

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. One of the project is to improve storm sewer system on Brett Lane located within the public right-of-way

Stormwater Master Plan Updates

\$160,000

This project will consist of updating the Village-wide Stormwater Master Plan, including reviewing and updating the projects completed as part of the Stormwater Task Force 2010 recommendation. The goal is to update the Plan and review the existing programs to provide recommendations for future implementation of drainage improvement programs including cost co-sharing programs.

Tall Trees Study

\$40,000

This project component includes necessary storm sewer studies and coordination with public agencies such as Metropolitan Water Reclamation District (MWRD) and the United States Army Corps of Engineers (USACE) for the Tall Trees neighborhood.

Tall Trees Flood Prevention Project **\$1,400,000**

The proposed future project will include storm sewer improvements, within Tall Trees Subdivision, to reduce flooding issues. The improvements will include construction of underground, in-line detention and pump station. It is anticipated the project will receive support and funding from Metropolitan Water Reclamation District (MWRD) and the United States Army Corps of Engineers (USACE). Currently this project is programmed within FY2021 & 2022.

North Glen Oak Acres Stormwater (De'Logier / Wagner Road) **\$912,582**

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.

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.

Green Infrastructure Projects (MWRD Funding) **\$170,000**

Project includes improvements on Forest Drive to reduce flooding conditions following several studies of this area. The Forest Drive cul-de-sac is proposed to be reconstructed with permeable pavers to reduce street flooding in the area. The permeable pavers will provide retention and detention in the area. Forest Drive is at the border of Glenview and Cook County Forest preserve near the Des Plaines River. This project is anticipated to be supported by MWRD Green Infrastructure grant funding.

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 Drainage Engineer. The Village has negotiated rates and pays 50% of the cost (or \$400).

FACILITIES MANAGEMENT

\$636,295

Architectural Services/Unplanned Projects

\$148,059

The Village will submit task orders to its three prequalified architectural firms to design and manage construction of projects as outlined in the FY2020 FRRF Budget. A \$117,000 budget allocation for design services of Fire Station 8 is also included.

Facilities Evaluation Study

\$50,000

During the first half of FY2020, the Village plans to update the long-term FRRF priorities including consultant support in updating facility needs and project cost estimates. The updated FRRF plan will be presented to the Village Board for consideration as part of the FY 2021 budget process.

Fire Station 8

\$25,000

Reserve for emergency repairs only due to the pending rebuild of Fire Station 8.

Fire Station 13

\$115,000

The floor drain within the apparatus bay is corroded and needs replacement. Upon replacement of the floor drain, the epoxy floor covering within the apparatus bay is also at the end of its service life and will be replaced. The station's water heater will also be replaced as part of this budget.

Fire Station 14

\$115,000

Similar to Fire Station 13, the apparatus bay floor drain and epoxy flooring is planned for replacement along with replacement of the station's water heater.

Public Works

\$12,000

This project includes security and key fob improvements at the Public Works main entrance to match the entry protocol of other Village facilities.

West Lake Pump Station

\$70,000

This project will include the final (third) phase of mold remediation and clean-up at the West Lake Pump Station Building.

Unplanned/Emergency Replacements

\$25,000

Reserve for unplanned and emergency repairs at various Village facilities.

Depot Parking Lot

\$35,057

The Depot Street Parking Lot, just north of Grove Street, will be resurfaced including grinding and replacing two inches of asphalt surface course along with restriping. This lot includes approximately 75 commuter parking spots adjacent to the Downtown Metra Station.

Grove Parking Lot

\$41,179

The Grove Street Parking Lot, at the northeast corner of Grove and Depot Streets, will be resurfaced including grinding and replacing two inches of asphalt surface course along with restriping. This lot includes approximately 70 commuter parking spots adjacent to the Downtown Metra Station.

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CORE INFRASTRUCTURE	2020	2021	2022	2023	2024	TOTAL
Design						
Roadway Design (Pavement Testing, IMS, Surveying)	102,000	-	-	-	-	102,000
CCDD Testing (B&W)	50,000	-	-	-	-	50,000
CIP Core Design (B&W)	832,942	-	-	-	-	832,942
CIP Inspections (B&W)	644,944	-	-	-	-	644,944
CIP Project Management (B&W)	160,939	-	-	-	-	160,939
Core CIP Design/Project Management (2022-2023)	150,000	-	-	-	-	150,000
Bridge and Retaining Wall Inspection and Assessment	10,000	-	-	-	-	10,000
Natural Resource Project Design	8,000	-	-	-	-	8,000
Design Subtotal	1,958,825	1,598,496	1,691,147	1,538,352	1,652,049	\$ 8,438,869
Road Resurfacing						
Pinehurst Street	138,856	-	-	-	-	138,856
Westfield Lane	59,458	-	-	-	-	59,458
Miller Drive	105,702	-	-	-	-	105,702
Kittyhawk Lane	119,660	-	-	-	-	119,660
Midway Lane	90,776	-	-	-	-	90,776
Westleigh Drive (Phase I)	354,853	-	-	-	-	354,853
Aberdeen Drive	78,398	-	-	-	-	78,398
Aberdeen Drive North	62,790	-	-	-	-	62,790
Camden Drive North	80,730	-	-	-	-	80,730
Westleigh Drive	65,481	-	-	-	-	65,481
Mulberry Lane	65,470	-	-	-	-	65,470
Saranac Ln	243,087	-	-	-	-	243,087
Beverly Lane	73,393	-	-	-	-	73,393
Wildberry Drive	312,203	-	-	-	-	312,203
Independence Avenue	347,318	-	-	-	-	347,318
Bennington Court	63,149	-	-	-	-	63,149
Laramie Avenue	179,300	-	-	-	-	179,300
Redwood Lane	74,198	-	-	-	-	74,198
Edgewood Lane	32,947	-	-	-	-	32,947
Lindenwood Lane	172,907	-	-	-	-	172,907
Long Road	175,741	-	-	-	-	175,741
Leamington Drive	57,408	-	-	-	-	57,408
MARS Asphalt	26,348	-	-	-	-	26,348
MARS Concrete Supplemental to PW	78,000	-	-	-	-	78,000
Road Resurfacing Subtotal	3,058,172	2,456,672	1,984,026	941,905	2,489,102	\$ 10,929,877
Road Reconstruction						
Russet Way	697,132	-	-	-	-	697,132
Hunter Road & Hunter Court	1,057,727	-	-	-	-	1,057,727
Church Street	739,603	-	-	-	-	739,603
Juniper Road	1,058,970	-	-	-	-	1,058,970
Montgomery Lane	672,158	-	-	-	-	672,158
Montgomery Lane & Walnut Ct	750,256	-	-	-	-	750,256
Longvalley Road (SSA 70 & 98)	1,036,468	-	-	-	-	1,036,468
Greenbriar Drive	1,111,971	-	-	-	-	1,111,971
Woodland Drive (SSA 96)	1,459,090	-	-	-	-	1,459,090
Longvalley Road	871,255	-	-	-	-	871,255
Parkview Road	773,500	-	-	-	-	773,500
Covert Road	440,762	-	-	-	-	440,762
Briarhill Road	652,003	-	-	-	-	652,003
Washington Street	671,892	-	-	-	-	671,892
Alley Reconstructions (South of Harrison / West of Waukegan)	129,792	-	-	-	-	129,792
Road Reconstruction Subtotal	12,122,579	8,125,943	8,835,327	8,641,924	8,884,786	\$ 46,610,559
Special Projects						
East Lake / Waukegan Intersection Phase II (2020-2021)	237,146	440,000	-	500,000	200,000	1,377,146
Glenview / Harlem Streetscape Phase I	75,000	-	-	-	-	75,000
Skokie Valley Trail Phase II Design	25,000	-	-	-	-	25,000
Transportation Plan - Bike and Sidewalk Master Plan Updates	80,000	-	-	-	-	80,000
ADA Transition Plan	35,000	-	-	-	-	35,000
Chestnut Avenue and Bike Path Design Phase II	60,000	-	-	1,145,000	-	1,205,000
Patriot Boulevard / Independence Intersection Phase I	60,000	-	-	-	-	60,000
Patriot-Costco Intersection Design and Improvements	35,000	200,000	-	-	-	235,000
Glenbrook High School Traffic Study	45,000	-	-	-	-	45,000
Benchmark Updates	25,000	-	-	-	-	25,000
Comprehensive Plan Initiative to Coordinate Street Lighting	50,000	-	-	-	-	50,000
Gateway Sign Construction Phase I	200,000	-	-	-	-	200,000
Downtown Wayfinding Sign Construction	200,000	-	-	-	-	200,000
Reach I payback(year 10)	-	-	-	-	24,557	24,557
Natural Resource Project Construction	44,000	44,000	44,000	44,000	44,000	220,000
Techny Basin Trail Resurfacing	400,000	-	-	-	-	400,000
Chatham Sidewalk	20,000	-	-	-	-	20,000
Downtown Parking	1,000,000	-	-	-	-	1,000,000
Willow/Pfingsten (IDOT) Right Turn Lane/TC & EVP	68,000	-	-	-	-	68,000
Pine Street Utilities Relocation	270,000	-	-	-	-	270,000
Depot Street / New Railroad Signal/Gates	242,350	-	-	-	-	242,350
Depot Parking Lot (West)	300,000	-	-	-	-	300,000
Depot Parking Lot (East)	400,000	-	-	-	-	400,000
Adaptive Traffic Signal Study	-	69,530	-	-	-	69,530
Glenview Road Streetscape West of RR (Phase II Eng)	-	65,000	-	250,000	-	315,000
Glenview Road Bridge - Middle Fork NBCR (Phase 1)	-	50,000	-	-	-	50,000
Lake/Milwaukee (IDOT) Path (TAP)	-	1,019,000	-	-	-	1,019,000

CORE INFRASTRUCTURE	2020	2021	2022	2023	2024	TOTAL
Willow/Sanders (IDOT)	-	270,000	-	-	-	270,000
Sequoia Trail Covert Replacement	-	-	500,000	-	-	500,000
Skokie Valley Trail Phase III Engineering and Construction	-	-	217,400	-	-	217,400
Waukegan Road Streetscape Phase I	-	-	200,000	-	-	200,000
Willow / Shermer Intersection Improvements Phase II	-	-	200,000	-	450,000	650,000
Miscellaneous Restoration / Tree Trimming & Removal	91,249	94,899	98,695	102,643	106,748	494,234
Crack Sealing (managed by PW & Baxter)	76,303	100,000	175,077	79,200	104,000	534,580
Seal Coating/ADA Ramp Replacement (PW)	20,000	25,000	75,000	25,000	25,000	170,000
Lead services and repairs (PW)	10,000	25,000	25,000	-	25,000	85,000
Special Projects Subtotal	4,069,048	2,402,429	1,535,172	2,145,843	979,305	\$ 11,131,797
Water System Projects						
Lilac (Magnolia to Maple)/(Milwaukee to Maple)	882,374	-	-	794,860	-	1,677,234
Glenview Road	-	1,510,364	-	-	-	1,510,364
Linneman Street	-	583,200	-	-	-	583,200
Strawberry Lane	-	703,598	-	-	-	703,598
Grove Street (east of Waukegan)	-	-	442,820	-	-	442,820
Vernon Road	-	-	749,504	-	-	749,504
Larch Avenue	-	-	685,400	-	-	685,400
Pebbleford Lane	-	-	-	407,979	-	407,979
Raleigh Road	-	-	-	1,548,748	-	1,548,748
Maple Leaf Drive	-	-	1,596,289	-	-	1,596,289
Mary Kay Lane	-	-	-	2,443,938	-	2,443,938
Maple Street	-	-	-	-	1,660,632	1,660,632
Wagner Road	-	-	-	-	1,941,386	1,941,386
Water System Projects Subtotal	882,374	2,797,162	3,474,013	5,195,525	3,602,018	\$ 15,951,093
CORE INFRASTRUCTURE						
Sanitary Sewer Projects	2020	2021	2022	2023	2024	TOTAL
Sanitary Sewer TV Inspections (review & report)	105,275	109,486	113,865	118,420	123,157	570,203
Sanitary Sewer Lining	69,610	255,000	71,057	92,187	336,406	824,260
Cost Sharing Program - Overhead Sanitary Conversion	30,000	295,191	50,000	50,000	50,000	475,191
MWRD IICP	-	50,000	142,041	50,000	250,000	492,041
Sanitary Sewer Projects Subtotal	204,885	709,677	376,963	310,607	759,563	\$ 2,361,695
Storm Water Projects						
Storm Sewer TV Inspections (review & report)	105,275	109,142	113,508	118,048	122,770	568,743
Quickwin Storm and Hydraulic Study	30,000	30,000	30,000	30,000	30,000	150,000
Stormwater Master Plan Updates	160,000	-	-	-	-	160,000
Tall Trees Study (MWRD)	40,000	-	-	-	-	40,000
Tall Trees Flood Prevention Project (2021-2022)	1,400,000	2,250,000	2,300,000	-	-	5,950,000
Quickwin Storm Construction Projects	170,000	150,000	50,000	150,000	50,000	570,000
North Glen Oak Acres Stormwater (De'Logier/Wagner Road)	912,582	-	-	-	-	912,582
Cost Sharing - Rain Garden Program	15,000	15,000	15,000	15,000	15,000	75,000
Storm Water Lining	100,000	100,000	30,000	63,866	97,694	391,560
MWRD Green Infrastructure (Northfield Woods CDS)	170,000	-	-	-	-	170,000
Cost Sharing Program - Engineering Inspections	20,000	20,000	20,000	20,000	20,000	100,000
Phillips Drive Stormwater Improvements	-	-	-	-	228,691	228,691
Storm Water Projects Subtotal	3,122,856	2,674,142	2,558,508	396,914	564,155	\$ 9,316,575
TOTAL CORE INFRASTRUCTURE USES	25,418,740	20,764,521	20,455,156	19,171,070	18,930,978	\$ 104,740,466
PUBLIC WORKS						
Facilities Management	2020	2021	2022	2023	2024	TOTAL
Municipal Center	-	321,961	160,428	45,500	443,454	971,343
Reserve Study/Architecture design/Unplanned projects	173,059	174,661	141,216	151,986	72,756	713,678
Facilities Evaluation Study	50,000	-	-	-	-	50,000
Public Works Ph I	12,000	-	225,939	-	24,987	262,926
Public Works Ph II	-	34,108	28,987	-	-	63,095
Public Works Ph III	-	906,263	694,109	205,249	-	1,805,621
Fire Station 6	-	-	10,831	-	60,474	71,305
Fire Station 7	-	15,048	33,243	-	-	48,291
Fire Station 8	25,000	-	-	-	-	25,000
Fire Station 13	115,000	-	68,909	25,480	30,237	239,626
Fire Station 14	115,000	11,000	11,490	12,740	37,796	188,026
Facilities Management Subtotal	490,059	1,463,041	1,375,152	440,955	669,704	\$ 4,438,911
Water Facilities and Train Stations						
Downtown Train Station	76,236	90,978	41,635	297,908	-	506,757
North Glen Train Station	-	314,898	10,000	233,177	-	558,075
Citizens Pump Station	-	176,509	-	-	-	176,509
West Lake Pump Station	70,000	-	73,260	642,000	-	785,260
Rugen Sr. Pump Station	-	-	14,485	108,178	-	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	146,236	582,385	218,770	1,298,352	-	\$ 2,245,743
Total Public Works	636,295	2,045,426	1,593,922	1,739,307	669,704	\$ 6,684,654
TOTAL 2020-2024 CAPITAL IMPROVEMENT PROGRAM	\$ 26,055,035	\$ 22,809,947	\$ 22,049,078	\$ 20,910,377	\$ 19,600,682	\$ 111,425,120

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

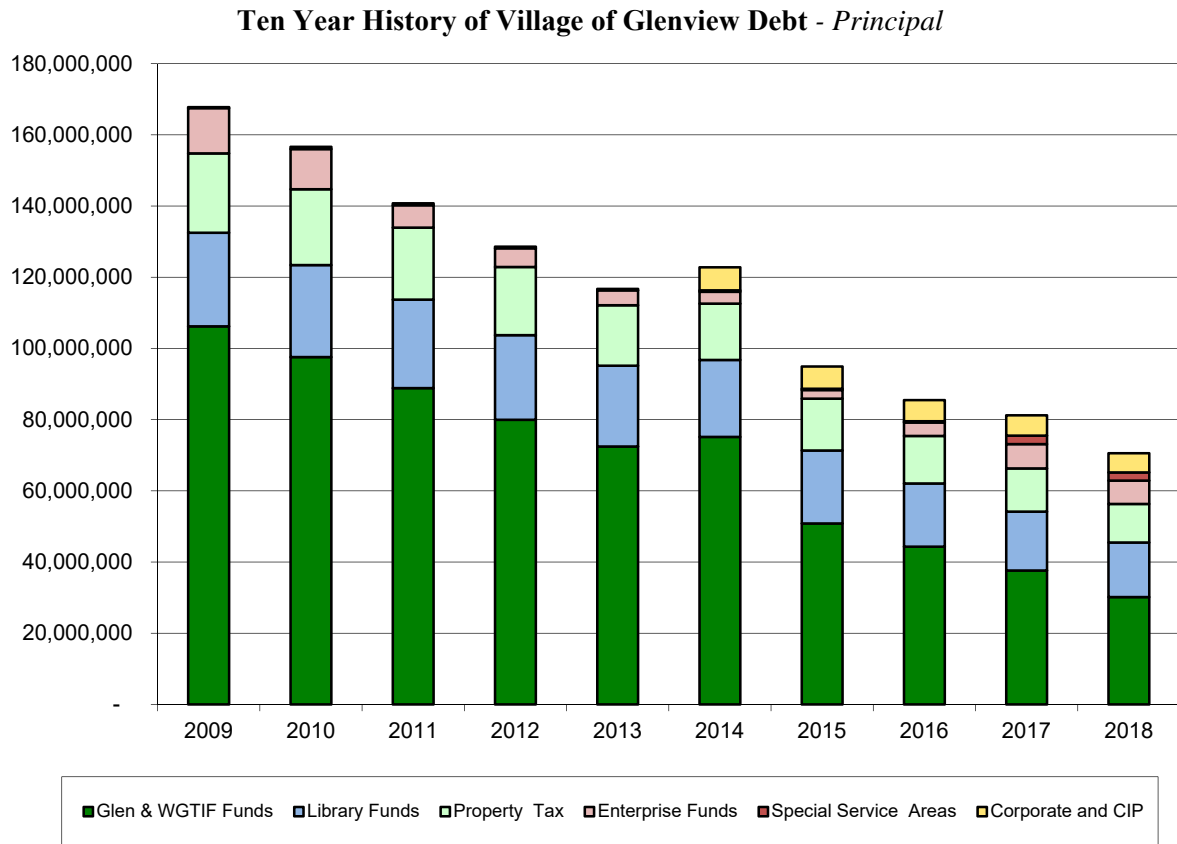
These bonds are similar to general obligation bonds except that they do not have the support of local property tax base for repayment. Instead, a source of revenue related to the project is pledged for repayment of the bonds. A typical revenue bond is related to the Water Fund. The user charges of the 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, 2018, the Village has borrowed \$72,938,531 through nine bonds, one note payable and two loans. Of that amount, the Village’s current outstanding debt at December 31, 2018 is:

Principal	\$ 58,621,207
Interest	\$ 9,048,919
Total	\$ 67,670,126

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
9,470,000	5,144,633	15,326,600	6,079,039	22,600,935	58,621,207

The 2019 Tax Levy requirement to meet debt service payments on the outstanding bonds is \$11,131,505; although \$7,590,573 is abated leaving a net requirement of \$3,540,932. 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.

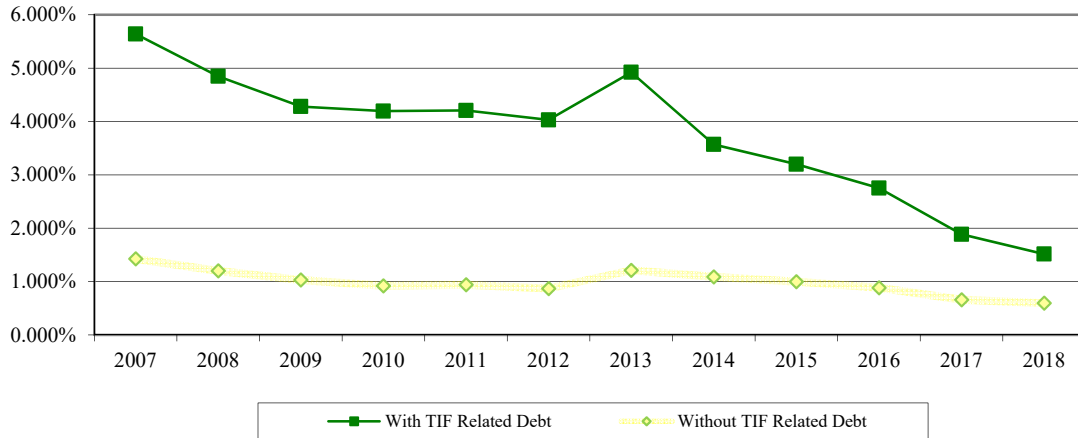
There are no set standards for the three guidelines because each community has a different set of circumstances. Communities that are growing must fund infrastructure projects before development can occur and will have higher debt burdens until businesses and people move-in, allowing the local economy 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 1.515%, 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)

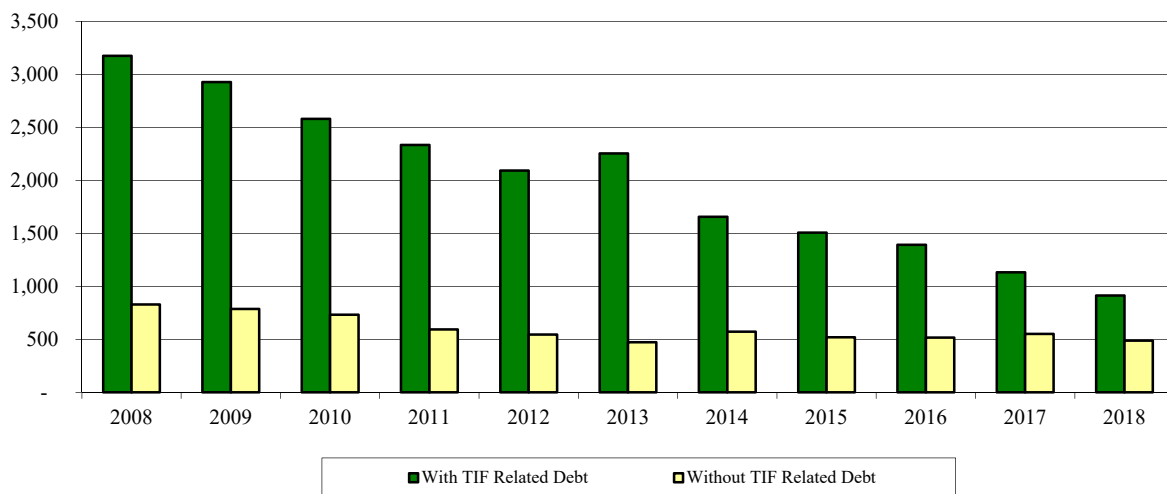


* Source: Cook County Clerk’s Office and Village of Glenview Finance Department Records

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 \$915 with TIF related debt and \$437 without TIF related debt.

Total Debt per Capita

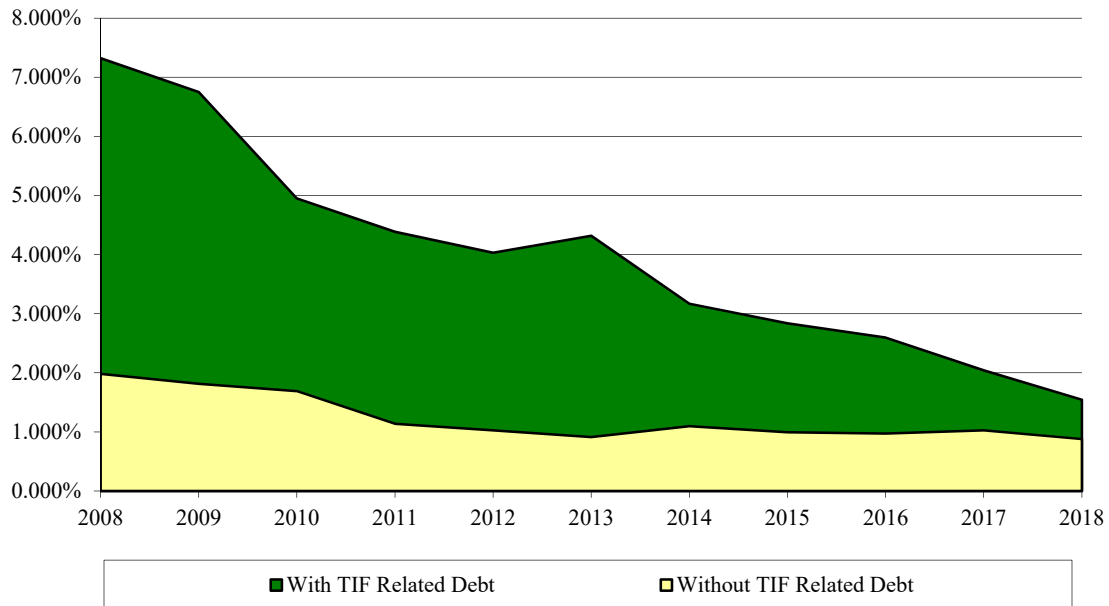


* Source: Cook County Clerk’s Office, U.S. Census Bureau, and Village of Glenview Finance Department Records

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 1.544% and without TIF related debt the ratio is 0.738%.

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 2019. 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, 2018 (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 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	\$ 9,470,000
GO Bond Series 2013A	Village Hall Relocation Project	Corporate Fund	2.000% 4.000%	2033	\$ 6,065,000	\$ 4,840,000
GO Bond Series 2013B	Waukegan/Golf Intersection Improvements	Waukegan/Golf Project Revenues (TIF)	1.500% 3.500%	2023	\$ 4,385,000	\$ 3,205,000
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	\$ 6,079,039
Loans Payable						
Taxable-Term Loan	Glen Development Property Acquisition	Glen Development Project Revenues (TIF)	1.850%	2019	\$ 6,529,688	\$ 1,305,935
IEPA Wastewater, American Recovery and Reinvestment Act of 2009 (ARA) Loan	Waste Water Project	Capital Projects Fund	0.000%	2031	\$ 633,827	\$ 304,633

Village of Glenview, Illinois

Illinois Environmental Protection Agency Loan

Long-term Debt Requirements

December 31, 2018

Date of issue:	October 1, 2010
Date of maturity:	April 14, 2031
Authorized issue:	\$ 633,827
Interest rates:	0.00%
Interest dates:	June 1 and December 1
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
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>\$ 158,413</u>	<u>\$ 146,219</u>	<u>\$ 304,634</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, 2018

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
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>\$ 1,282,500</u>	<u>\$ 19,372,500</u>		<u>\$ 641,250</u>		<u>\$ 641,250</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, 2018

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
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>\$ 9,470,000</u>	<u>\$ 1,269,000</u>	<u>\$ 10,739,000</u>		<u>\$ 634,500</u>		<u>\$ 634,500</u>

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

Village of Glenview, Illinois

General Obligation Bonds, Series 2013A

Long-term Debt Requirements

December 31, 2018

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	Requirements			Interest Due on			
	December 31	Principal	Interest	Total	June 1	Amount	December 1
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>\$ 4,840,000</u>	<u>\$ 1,577,302</u>	<u>\$ 6,417,302</u>		<u>\$ 788,652</u>		<u>\$ 788,650</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, 2018

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	Requirements			Interest Due on				
	December 31	Principal	Interest	Total	June 1	Amount	December 1	Amount
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>\$ 3,205,000</u>	<u>\$ 310,098</u>	<u>\$ 3,515,098</u>		<u>\$ 155,049</u>		<u>\$ 155,049</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, 2018

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
2019	1,305,937	24,495	1,330,432	2019	12,214	2019	12,281
	<u>\$ 1,305,937</u>	<u>\$ 24,495</u>	<u>\$ 1,330,432</u>		<u>\$ 12,214</u>		<u>\$ 12,281</u>

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

Village of Glenview, Illinois

General Obligation Refunding Bonds, Series 2016A

Long-term Debt Requirements

December 31, 2018

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
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>\$ 4,103,508</u>	<u>\$ 19,430,108</u>		<u>\$ 2,051,754</u>		<u>\$ 2,051,754</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, 2018

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
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>\$ 6,079,039</u>	<u>\$ 482,016</u>	<u>\$ 6,561,055</u>		<u>\$ 241,010</u>		<u>\$ 241,010</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 2018 Actual	Fiscal Year 2019 Budget Projected		Fiscal Year 2020 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ 4,088,977	\$4,587,476	\$4,587,476	\$4,870,329
<i>Budgeted Revenues</i>				
Local Taxes	6,300,738	6,279,792	6,337,711	6,394,187
Fees and Fines	55,747	61,000	47,000	48,000
Charges for Services	95,360	87,100	79,414	52,200
Intergovernmental	1,260,936	1,203,667	1,217,432	1,190,766
Investment Income	98,157	68,500	106,600	72,000
Other/Miscellaneous	44,594	22,000	22,000	22,000
Transfers In	-	150,828	150,828	-
<i>Total Revenues</i>	7,855,533	7,872,887	7,960,985	7,779,153
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	5,325,197	5,486,551	5,376,819	5,818,554
Contractual Services	1,055,137	1,102,830	1,080,774	1,102,874
Commodities	558,919	613,410	601,142	638,640
Other Operating Costs	27,825	68,870	67,493	84,580
Capital Outlay	217,732	941,114	334,680	905,628
<i>Total Operating Expenditures</i>	7,184,810	8,212,775	7,460,908	8,550,276
<i>Other Expenditures</i>				
Transfer Out	172,224	217,224	217,224	287,224
<i>Total Other Expenditures</i>	172,224	217,224	217,224	287,224
<i>Total Expenditures</i>	7,357,034	8,429,999	7,678,132	8,837,500
<i>Ending Fund Balance/ Net Position</i>	\$ 4,587,476	\$ 4,030,364	\$ 4,870,329	\$ 3,811,982

Library Debt Service Bond Fund

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018 Actual	Budget	Projected Actual	2020 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ 427,596	\$ 481,757	\$ 481,757	\$ 545,303
<i>Budgeted Revenues</i>				
Property Tax	1,985,208	1,783,618	1,807,504	1,796,253
Investment Income	20,832	21,000	23,000	20,000
<i>Total Revenues</i>	2,006,040	1,804,618	1,830,504	1,816,253
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual Services	-	660	-	-
Bond Principal	1,225,000	1,083,500	1,083,500	1,132,750
Bond Interest	725,379	682,458	682,458	628,282
Escrow Agent Fee	1,500	1,500	1,000	1,000
<i>Total Operating Expenditures</i>	1,951,879	1,768,118	1,766,958	1,762,032
<i>Total Expenditures</i>	1,951,879	1,768,118	1,766,958	1,762,032
<i>Surplus/(Deficit)</i>	54,161	36,500	63,546	54,221
<i>Ending Fund Balance/ Net Position</i>	\$ 481,757	\$ 518,257	\$ 545,303	\$ 599,524

Library Special Reserve Fund

	Fiscal Year 2018	Fiscal Year 2019		Fiscal Year 2020
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ 457,092	\$ 598,995	\$ 598,995	\$ 782,268
<i>Budgeted Revenues</i>				
Investment Income	8,739	8,800	11,500	11,000
Transfer In	172,224	217,224	217,224	287,224
Other Revenues	794	-	-	-
<i>Total Revenues</i>	181,757	226,024	228,724	298,224
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	-	-	-	-
Other Operating Costs	-	-	-	-
Capital Outlay	39,853	476,340	45,451	882,195
<i>Total Operating Expenditures</i>	39,853	476,340	45,451	882,195
<i>Total Expenditures</i>	39,853	476,340	45,451	882,195
<i>Surplus/(Deficit)</i>	141,903	(250,316)	183,273	(583,971)
<i>Ending Fund Balance/ Net Position</i>	\$ 598,995	\$ 348,679	\$ 782,268	\$ 198,297

2020 Gift Funds

	Fiscal Year	Fiscal Year 2019		Fiscal Year
	2018	Budget	Projected	2020
	Actual		Actual	Budget
<u>Fund 810 Friends of the Library</u>				
<i>Beginning Fund Balance</i>	\$ 127,340	\$ 131,081	\$ 131,081	\$ 51,781
<i>Budgeted Revenues</i>				
Investment Income	1,572	1,600	1,700	1,600
Donations	40,000	40,000	50,000	40,000
<i>Total Revenues</i>	41,572	41,600	51,700	41,600
<i>Budgeted Expenditures</i>				
Miscellaneous	37,831	5,000	6,000	5,750
Transfer to Library Operating	-	125,000	125,000	-
<i>Total Expenditures</i>	37,831	130,000	131,000	5,750
<i>Ending Fund Balance</i>	\$ 131,081	\$ 42,681	\$ 51,781	\$ 87,631
<u>Fund 820 Gift</u>				
<i>Beginning Fund Balance</i>	\$ 103,286	\$ 105,493	\$ 105,493	\$ 85,265
<i>Budgeted Revenues</i>				
Investment Income	1,707	1,600	1,600	1,600
Donations	500	-	4,000	1,500
<i>Total Revenues</i>	2,207	1,600	5,600	3,100
<i>Budgeted Expenditures</i>				
Capital Outlay	-	-	-	2,000
Transfer to Library Operating	-	25,828	25,828	-
<i>Total Expenditures</i>	-	25,828	25,828	2,000
<i>Ending Fund Balance</i>	\$ 105,493	\$ 81,265	\$ 85,265	\$ 86,365

2020 Gift Funds Continued

	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Projected Actual	Fiscal Year 2020 Budget
<u>Fund 825 GPL Foundation Fund</u>				
<i>Beginning Fund Balance</i>	\$ 64,904	\$ 86,303	\$ 86,303	\$ 59,197
<i>Budgeted Revenues</i>				
Investment Income	1,352	1,400	1,400	1,400
Donations	28,652	25,000	918	25,000
<i>Total Revenues</i>	30,004	26,400	2,318	26,400
<i>Budgeted Expenditures</i>				
Other Professional	-	35,000	29,424	-
Building Expense	8,604	5,000	-	5,000
<i>Total Expenditures</i>	8,604	40,000	29,424	5,000
<i>Ending Fund Balance</i>	\$ 86,303	\$ 72,703	\$ 59,197	\$ 80,597

VILLAGE OF GLENVIEW



BUDGET RESOLUTION

RESOLUTION NO. 19-144

A RESOLUTION ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF GLENVIEW FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2020 AND ENDING DECEMBER 31, 2020

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, 2020, as prepared by the Budget Officer and submitted to the corporate authorities, was placed on file at the Village Hall, Administrative Services Department, at the Glenview Public Library and on the Village’s website on November 21, 2019, for public inspection as provided by Statute;

WHEREAS, pursuant to notice duly published in a newspaper of general circulation in the Village on November 21, 2019, the corporate authorities held a public hearing on the 2020 tentative annual budget on December 3, 2019; 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, 2020 and ending December 31, 2020.

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, 2020 and ending December 31, 2020, 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 2020, 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 3rd day of December, 2019.

AYES: Cooper Gitles Hinkamp Jenny Karton Khoja

NAYS: None

ABSENT: None

APPROVED by me this 3rd day of December, 2019.



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

ATTEST:



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

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VILLAGE OF GLENVIEW



2018 TAX LEVY CALCULATION

Village of Glenview
2019 Property Tax Levy Calculation

Levy Component	2019				2018		
	Proposed Levy	Less Abatement Ordinance	Net Levy	Plus Loss Provision	Proposed Extended Levy	Final Extended Levy	% Change
Corporate Operations	299,606	\$0	\$299,606	\$8,988	\$308,594	\$2,730,902	-88.70%
IMRF	1,640,714	0	1,640,714	49,221	1,689,935	1,293,830	30.61%
Police Pension	3,428,510	0	3,428,510	102,855	3,531,365	2,521,449	40.05%
Fire Pension	5,112,536	0	5,112,536	153,376	5,265,912	4,148,317	26.94%
Subtotal	\$10,481,366	\$0	\$10,481,366	\$314,441	\$10,795,807	\$10,694,498	0.95%
Debt Service							
2012A Refunding Bonds	6,459,300	(6,459,300)	0	0	0	0	0.00%
2012B Refunding Bonds	1,779,900	0	1,779,900	88,995	1,868,895	1,859,865	0.49%
2013A Corporate Purpose Bonds	430,083	(430,083)	0	0	0	0	0.00%
2013B Corporate Purpose Bonds	701,190	(701,190)	0	0	0	0	0.00%
Total Village Debt Service	\$9,370,473	(\$7,590,573)	\$1,779,900	\$88,995	\$1,868,895	\$1,859,865	0.49%
Total Village Tax Levy	\$19,851,839	(\$7,590,573)	\$12,261,266	\$403,436	\$12,664,702	\$12,554,363	0.88%
Library Operations	\$6,347,242	-	\$6,347,242	\$190,417	\$6,537,659	\$6,480,630	0.88%
2016A Refunding Bonds	\$1,761,032	-	\$1,761,032	\$88,052	\$1,849,084	1,854,256	-0.28%
Total Library Tax Levy	\$8,108,274	\$0	\$8,108,274	\$278,469	\$8,386,743	\$8,334,886	0.62%
COMBINED TOTAL LEVY	\$27,960,113	(\$7,590,573)	\$20,369,540	\$681,905	\$21,051,445	\$20,889,249	0.78%

TAX LEVY ORDINANCE 2019
ORDINANCE NO. 6311

AN ORDINANCE LEVYING TAXES FOR THE 2019 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 2019 tax year to be collected in fiscal year 2020.

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 2019 tax year is hereby ascertained to be the sum of \$27,960,113.00 (Twenty-Seven Million Nine Hundred Sixty Thousand One Hundred Thirteen and No/100 Dollars).

Section 3: That the sum of \$27,960,113.00 (Twenty-Seven Million Nine Hundred Sixty Thousand One Hundred Thirteen and No/100 Dollars) is the total 2019 Tax Levy for the Operations, Pensions and Debt Service of The Village of Glenview and the Glenview Public Library as follows:

Corporate	\$ 299,606
IMRF Pension, Included in Corporate	1,640,714
Police Pension	3,428,510
Firefighters’ Pension	5,112,536
2012-A Refunding Bonds	6,459,300
2012-B Refunding Bonds	1,779,900
2013-A G.O. Bonds	430,083
2013-B G.O. Bonds	701,190
Glenview Public Library	6,347,242
Library Debt Service 2016-A Refunding Bonds	<u>1,761,032</u>
 Total 2019 Tax Levy	 \$27,960,113

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 \$27,960,113.00 (Twenty-Seven Million Nine Hundred Sixty

Thousand One Hundred Thirteen 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 \$27,960,113.00 (Twenty-Seven Million Nine Hundred Sixty Thousand One Hundred Thirteen and No/100 Dollars), which said total amount the Village required to be raised by taxation for the 2019 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.

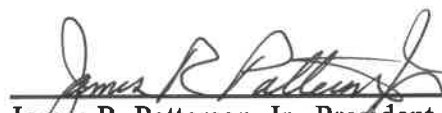
PASSED this 3rd day of December, 2019.

AYES: Cooper Gitles Hinkamp Jenny Karton Khoja

NAYS: None


ABSENT: None

APPROVED by me this 3rd day of December, 2019.



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

ATTESTED and FILED in my office
this 3rd day of December, 2019.



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

Appendix A

GENERAL CORPORATE FUND	2020 Budget	2019 Levy Amount
Personnel	\$35,019,613	\$1,940,320
Contractual	14,659,258	
Commodities	1,854,512	
Other Charges	9,641,222	
Capital Outlay	228,000	
Internal Service Charges	4,716,944	
Transfers Out	13,209,982	
TOTAL GENERAL CORPORATE FUND	\$79,329,531	\$1,940,320
POLICE PENSION FUND		
Personnel	\$5,126,004	\$3,428,510
Contractual	151,913	
TOTAL POLICE PENSION FUND	\$5,277,917	\$3,428,510
FIREFIGHTER'S PENSION FUND		
Personnel	\$6,441,380	\$5,112,536
Contractual	238,787	
TOTAL FIREFIGHTER'S PENSION FUND	\$6,680,167	\$5,112,536
SPECIAL TAX ALLOCATION FUND		
2012-A G.O. Bonds - Principal and Interest	\$6,459,300	\$6,459,300
TOTAL SPECIAL TAX ALLOCATION FUND	\$6,459,300	\$6,459,300
WAUKEGAN/GOLF TIF FUND		
2013-B G.O. - Principal and Interest	\$701,190	\$701,190
TOTAL WAUKEGAN/GOLF TIF FUND	\$701,190	\$701,190
CORPORATE PURPOSE BONDS FUND		
2012-B G.O. - Principal and Interest	\$1,779,900	\$1,779,900
2013-A G.O. - Principal and Interest	\$430,083	\$430,083
TOTAL CORPORATE PURPOSE BONDS FUND	\$2,209,983	\$2,209,983
LIBRARY FUND		
Personnel	\$5,818,554	\$5,818,554
Contractual	1,102,874	528,688
Commodities	638,640	
Other Charges	84,580	
Capital Outlay	905,628	
Transfers Out	287,224	
TOTAL LIBRARY FUND	\$8,837,500	\$6,347,242
LIBRARY DEBT SERVICE FUND		
2016-A G.O. - Principal and Interest	\$1,761,032	\$1,761,032
TOTAL LIBRARY DEBT SERVICE FUND	\$1,761,032	\$1,761,032

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 difference between assets and liabilities in a governmental fund.

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
FOIA: Freedom of Information Act
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