

Village of Glenview
2021
Annual Budget





The Village of Glenview

Fiscal Year 2021 Adopted Annual Budget

Presented to:

Village Board of Trustees

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and
The Staff of the
Village of Glenview

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For the Fiscal Year Beginning

January 1, 2020

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 2021. The Board of Trustees held three public budget workshops throughout the months of September and October, as well as a Capital Improvement Program (CIP) workshop seeking resident input, which was held in October. This budget represents considerable staff effort and analysis and a significant contribution of time for review and discussion on the part of the Village Board.

Overview

The 2021 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 2020 property tax levy to be collected in 2021, 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 .73% increase from the 2019 tax year, or \$89,507. 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 \$192,166,345, of which \$73,514,658 are in the Corporate Fund. The Village-wide expenditures are \$175,510,932, of which \$73,512,095 are in the Corporate Fund resulting in an operating surplus of \$2,563 in the Corporate Fund. Ending fund balances for all Village funds remain within the approved Village fund balance policies.

2021 Financial Position

The Village of Glenview continues to maintain a stable financial position even though it has been negatively impacted over the past nine months by the COVID-19 pandemic. Evidence of the Village's stability is in the following financial indicators:

- Moody's Credit Rating remains at highest possible level – Aaa
- The Village continues to implement cost containment strategies in order 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 2021 Capital Improvements Program (CIP) Budget of \$21.6M
- The Village continues the commitment to appropriately fund employee pension benefits which includes an increase of \$825,815 to the 2021 contributions resulting in a total contribution in 2021 to the Police and Fire Pension Funds of \$9,535,120

The 2021 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. While these are standard practices within the Village, it has been necessary now more than ever to continue these practices to respond to the COVID-19 pandemic. In May 2020, staff presented a COVID-19 Financial Response Plan which outlined the estimates of the projected revenue impact to the FY2020 budget as a result of the pandemic. In those estimates there was a range of revenue loss from \$7.6M to \$13.6M which were all dependent on the timing and impacts of an economic recovery. The economy gradually reopened beginning in June but began to decline and closed down again in November due to the resurgence of COVID-19. The Village's COVID-19 Financial Response Plan called for cuts in operating expenses, deferral of certain capital projects and the use of cash reserves in order to offset these negative revenue impacts.

The Village continues to monitor the potential economic and financial impacts of the federal, state, and local actions in mitigating the COVID-19 pandemic. Throughout the pandemic and the 2021 budget development process, Sales Tax and Home Rule Sales have continuously performed better than initially anticipated in the COVID-19 Financial Response Plan. One of the main reasons that the Village has seen stronger than anticipated sales tax figures is the diversification of the Village's sales tax base. The wide range of business types and industries throughout the Village have helped to limit the Village's economic sensitivity to the COVID-19 pandemic.

As the Village developed a response plan to the COVID-19 pandemic, the Village Board gave direction to change the Corporate Fund Balance Policy from between 35% and 45% of expenditures to 30% to 40% of expenditures. The Municipal Partnering Initiative (MPI) that was established in 2010 has continued to present opportunities to collaborate with neighboring communities and agencies 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 \$5,445,900 in state and federal funds for projects for 2020 – 2021. The 2021 CIP budget contains approximately \$21,600,000 in total planned projects. Staff continues to have project-ready plans to submit for outside funding as opportunities are made available.

After the economic recession from 2008 to 2013, 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 was significantly negatively impacted by COVID. The 2021 budget assumes a slight increase over 2020 actual receipts received for Sales Tax and Home Rule Sales Tax. 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 2021 budget for building permits is projected to increase from the 2020 level due to a number of construction projects that are scheduled to take place in 2021. 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 especially in response to the COVID-19 Pandemic. 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

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 2021 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 2021 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 2021 Budget Resolution, 2020 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.



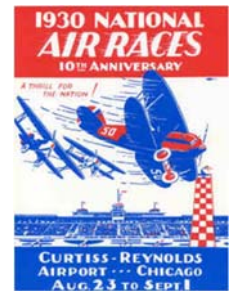
Originally the village was called South Northfield, then for a time North Branch. In 1878, Fred Hutchings named it Oak Glen. But the railroad already had a stop by that name, so another designation had to be found. After an attempt to call it Hutchings after the donor of the land (Sara Hutchings didn't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

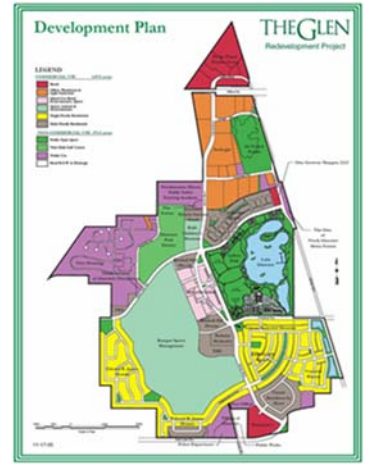


From 1937-1995, the Glenview Naval Air Station was an integral part of the Village of Glenview. For 58 years, the Village enjoyed a strong, friendly and productive relationship with the Navy men and women stationed at the Base. U.S. Naval air power came of age in the years prior to and during World War 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 was 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 in mid-2020.
- In 2017, Fertility Centers of Illinois received approvals for a 30,000 square foot office building at 2555 Patriot Boulevard. The project was completed and occupied by summer 2019.
- In 2018, an 18,000 square foot new retail building was approved for a Goodwill retail store. The building was occupied 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 was constructed and completed 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 completed 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 2021.

- Parkside of Glenview, a 29 unit single-family cluster home development on the former Gibson site, was granted approval in 2019 and is currently awaiting 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 2021.
- Capital Car Wash was approved in 2019 to include an automated car wash facility for 5 vehicles at the same time, as well as a self-service detailing area. The project at 9800 Milwaukee Avenue was constructed and ultimately opened in 2020.
- North American Corporation pulled permits in 2019 for their 135,000 square foot office and warehouse addition to their existing facility in the North Shore Corporate Park which was completed in late 2020.
- Abt Electronics received approval in 2019 to construct a 420,000 square foot addition of their existing warehouse. Other improvements include a recycling building, new fueling station and additional loading docks which will be constructed in phases in 2020 and 2021.
- The Drake Group is proposing a 5-story mixed use building with a new bakery on the ground floor and 67 apartment units at 1850 Glenview Road. The approved project in Downtown Glenview is expected to start construction in summer 2021.
- Several local elementary and middle schools in District 34 received approvals in 2020 for significant building additions and site modifications associated with a \$119M referendum to update Henking, Lyon, Springman and Westbrook Schools. Construction is expected during summer 2021
- North Shore Country Club received approval in 2020 of renovations to the existing pool area, accessory buildings and modifications to the existing parking area. Construction is expected to commence in 2021.



The Village's 2019 equalized assessed valuation was \$2,812,363,119; of this amount, 73.7% was classified as residential, and 26.3% 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 47,416 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 269 full-time employees in six municipal departments; Administrative Services, Community Development, Fire, Village Manager's Office, Police, and Public Works.

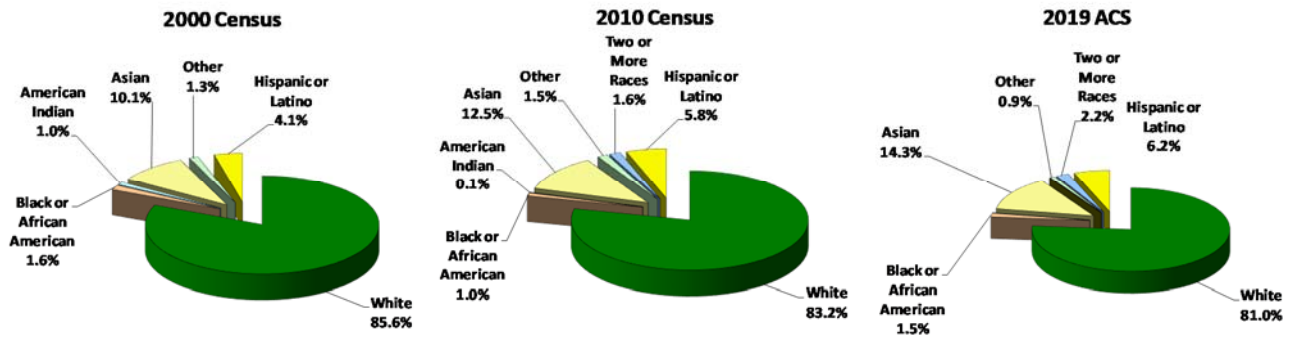
Village of Glenview Demographics

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
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
2019	47,416	49% 23,185	51% 24,231	46.5	65,170	115,198	145,928	50,456

Source: ACS 2010 to 2019 Estimates and 2017 Special Census

Population Diversity*

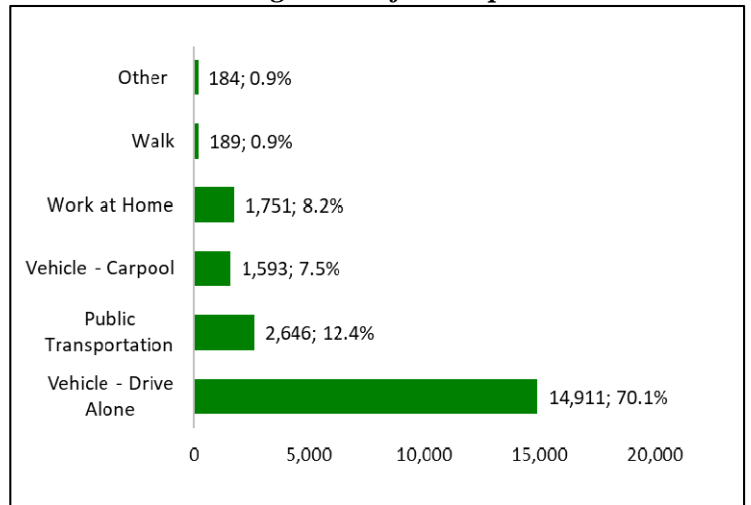


Age Breakdown of Village Population

Age	Amount
0-9 Years	5,656
10-14 Years	3,495
15-24 Years	4,948
25-34 Years	3,581
35-44 Years	5,071
45-54 Years	7,064
55-64 Years	7,110
65-74 Years	5,293
75-84 Years	3,227
85 Years & Over	1,971

Source: ACS 2019 Estimates

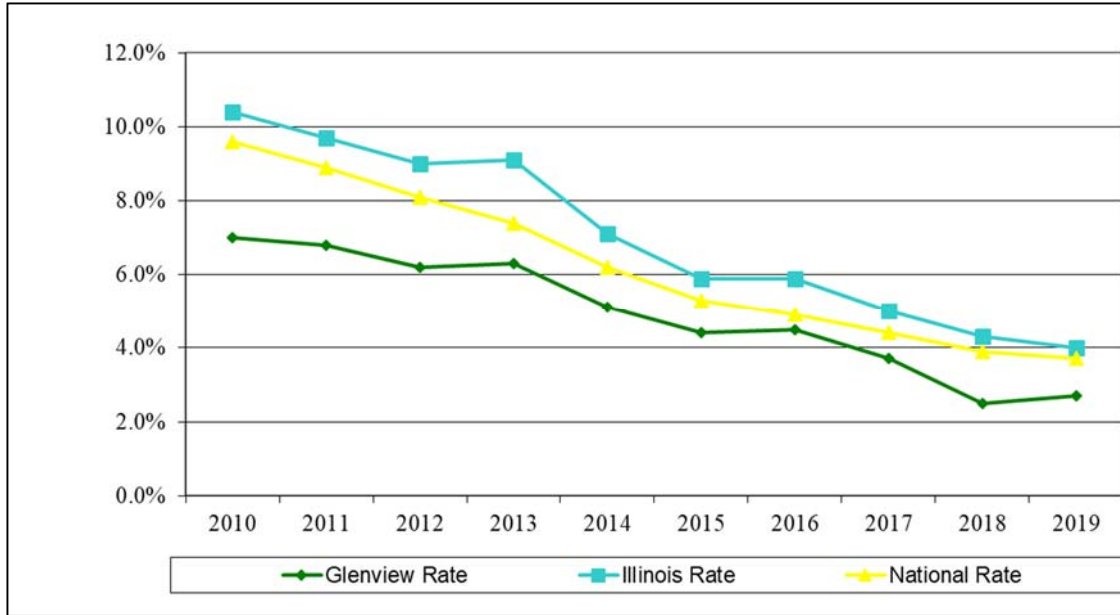
Commuting Mode of Transportation



Source: ACS 2019 Estimates

Unemployment Rates

The Village's most recent unemployment figure as of December 2020 indicates a rate of 7%, which is 0.6% below the State of Illinois rate of 7.6% and 0.3% above the National rate of 6.7%.



Source: Illinois Department of Employment Security

Principal Employers

Employer	Number of Employees	Percentage of Total Village Population
Astellas	2,551	5.40%
Abt Electronics	1,405	2.97%
Glenbrook Hospital	1,099	2.33%
Anixter, Inc.	950	2.01%
Glenview Comm. School Dist 34	768	1.63%
Kraft Foods Technology Center	600	1.27%
ITW/Signode	535	1.13%
Signode	435	0.92%
Glenbrook South High School	433	0.92%
Glenview Terrace Nursing Home	400	0.85%

Principal Property Taxpayers

Taxpayer	Taxable Assessed Valuation (TAV)	Percentage of Total Village TAV
Illinois Tool Corp	38,780,692	1.58%
Astellas US Holdings	21,776,736	0.89%
The Glenview Center	18,366,942	0.75%
Abt Electronics	17,292,164	0.70%
Northshore University	17,017,116	0.69%
RJA Property Holdings	15,329,066	0.62%
Thomson Reuters Pts	13,489,125	0.55%
CPUS Glen Pointe LP	13,336,506	0.54%
Signode, Division of ITW	12,697,486	0.52%
Kimco Realty Corp.	12,565,855	0.51%

Source: Village of Glenview 2019 Comprehensive Annual Financial Report

Housing Statistics Last Ten Fiscal Years

Year	Average Household Size	Median Home Value	Owner Occupied Housing	Renter Occupied Housing
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
2019	2.65	499,900	82% 14,405	18% 3,225

Source: ACS 2010 to 2019 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

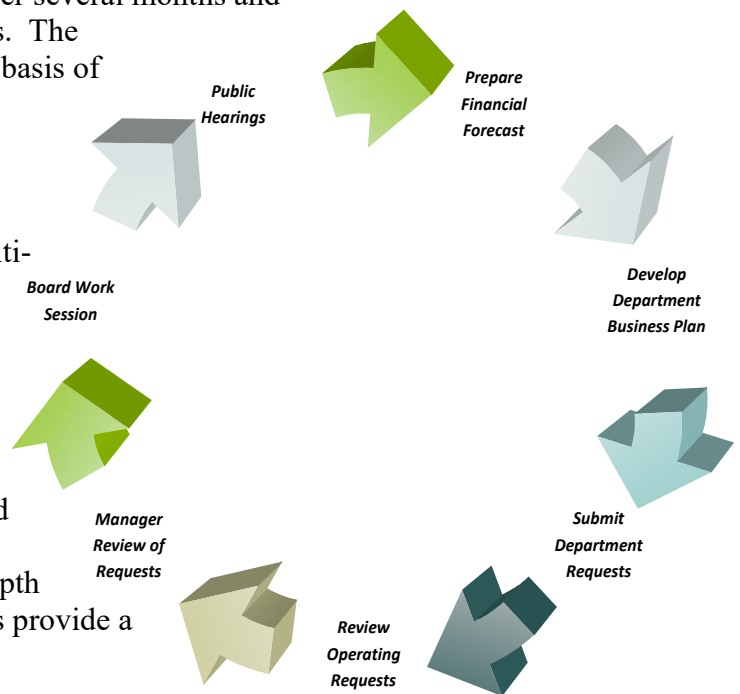
The Village Board holds several workshop sessions and invites the public to attend. Each workshop has a different focus and all funds are presented.

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.



2020 Schedule for FY 2021 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 2020 Projections and 2021 Budget
Budget Team Reviews 2020 Projections and 2021 Budget - All Funds
2021 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 14, 2020 Public Presentation of Capital Improvement Program
October 14, 2020 Public Presentation of Corporate Fund Projections, Corporate Fund Department Budgets and Miscellaneous Funds
October 29, 2020 Public Presentation of Water and Sewer Rates and Remaining Funds

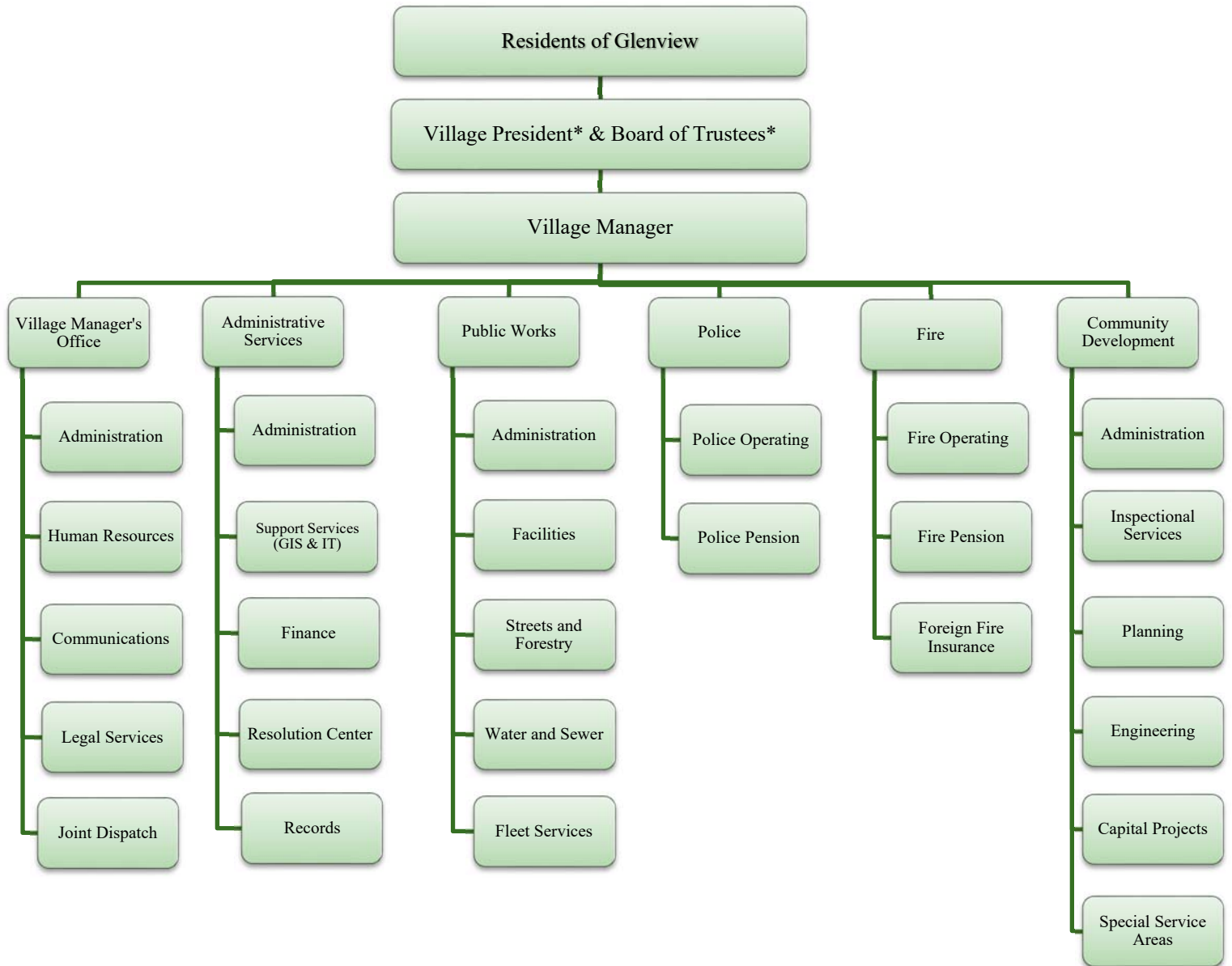
Level 4 - Levy Hearing and Public Budget Display

November 17, 2020 Public Hearing on Proposed 2020 Tax Levy Ordinance (First Reading)
November 17, 2020 Proposed 2020 Tax Levy Abatement Ordinances (First Reading)
November 17, 2020 Proposed 2020 SSA Tax Levy Ordinances (First Reading); adoption of same
November 17, 2020 Proposed Budget on Display for Public Inspection at Village Hall, Library and on the Village's Website
December 2, 2020 2021 Public Employee Total Compensation Packages posted on Village Website

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

December 8, 2020 Public Hearing on the Proposed 2021 Budget; adoption of same
December 8, 2020 Proposed 2020 Tax Levy Abatement Ordinances (Second Reading); adoption of same
December 8, 2020 Proposed 2020 Tax Levy Ordinance (Second Reading); adoption of same
December 22, 2020 File 2021 Budget Resolution, 2020 Tax Levy Ordinance, 2020 Tax Levy Abatement Ordinances, and 2020 SSA Levy Ordinances with the Cook County Clerk
December 22, 2020 File 2021 Certificate of Estimated Revenue by Source with the Cook County Clerk
December 22, 2020 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 2021 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 17
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 26
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 8
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 8
Public Hearing on the Proposed Tax Levy	Prior to Adoption	Prior to Adoption	Nov 17
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 8
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 22
Filing the Truth in Taxation Certification	On or before the last Tuesday in December	Filed with the Tax Levy	Dec 22
Filing the Budget Ordinance with the County Clerk's Office		Within 30 days of adoption by the Board of Trustees	Dec 22

Revenues

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

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

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

Matching Revenues to Expenditures

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

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

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

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

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

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

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

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

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

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

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

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

Budget and Financial Policies

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

Budget Policies

- The fiscal year of the Village of Glenview will begin on January 1 of each calendar year and end on December 31 of the same calendar year. All accounting and budgeting functions of the Village will occur in conjunction with this fiscal time period.
- The Budget will be prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP). Any exceptions to preparing the budget on a basis consistent with GAAP will be disclosed in the *Basis of Budgeting Section* of this document.
- The Budget Officer of the Village, on or prior to the first Friday of October of the year preceding the first year of the forthcoming budget period, will submit to the Village Board a Proposed Budget.
- The Proposed Budget, submitted to the Board of Trustees for adoption shall contain:
 - Estimates of revenues available for the Village for the fiscal year for which the budget is drafted, together with recommended expenditures for the Village.
 - Revenue estimates and expenditure recommendations shall be presented in a manner which is in conformity with good fiscal management practices.
 - There must be substantial conformity to a chart of accounts recommended by the National Committee on Governmental Accounting, the comptroller of the State or the department of local government affairs of the State or successor agencies shall be deemed proof of such conformity.
 - The budget shall contain actual or estimated revenues and expenditures for the two years immediately preceding the fiscal year for which the budget is prepared;
 - Each budget shall show the specific fund from which the anticipated expenditures shall be made.
- Expenditures from the capital equipment replacement fund shall be budgeted in the fiscal year in which the purchase, repair or replacement of capital equipment will occur.
- The President and Board of Trustees shall make the tentative annual budget conveniently available to public inspection for at least ten days prior to the passage of the annual budget.
- Not less than one week after the tentative annual budget is made available for public inspection, and prior to final action on the budget, the president and board of trustees shall hold a public hearing on the tentative annual budget, after which hearing, the tentative budget, without any further inspection, notice or hearing, may be further revised and adopted by vote of the president and board of trustees. Notice of the public hearing shall

be given by publication of a legal notice in a newspaper having a general circulation in the Village at least one week prior to the time of the hearing.

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

Fund Balance Policies

- The Corporate Fund reserve (fund balance) will be maintained at 30% - 40% of total expenditures. Total expenditures include transfers out of the fund.
- The fund balance of the Utility Enterprise Funds (Water and Sanitary Sewer) includes fixed assets, capital, debt and cash. The goal of the utility funds is to remain self-sufficient. A reserve cash balance policy has been put into place to ensure positive cash flow for operations. This reserve balance is 90 days of operating expenditures, excluding capital and debt service.
- The Maintenance Equipment Replacement Fund (MERF) cash reserves are to be maintained at a zero balance. In the event the fund experiences a negative or positive cash balance, a plan is to be put into place to recover or draw down cash to a zero balance.
- The Capital Equipment Replacement Fund (CERF) cash reserves are to be maintained at 37% of the calculated accumulated reserves.
- The facilities Repair and Replacement Fund (FRRF) cash reserves are to be maintained at 35% of the calculated accumulated reserves.
- No minimum fund balance has been established for the Special Tax Allocation Fund, Insurance and Risk Fund, Commuter Parking Fund, Corporate Purpose Bonds Fund, and Capital Project Funds.

Revenues

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

Capital Projects

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

Debt Management

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

Investments

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

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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 2021 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 2021 Village Management Team Goals are detailed on the following few pages and linked to the strategic priorities.

The 2021 Village Management Team Goals are developed within the following categories:

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

2021 Village Management Team Goals

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

	Goal (Strategic Priority)	Department
Financial Policies and Practices	Continue to develop a multi-year financial forecasting program (1)	Village-Wide
	Discuss and present Board options for Aqua wholesale revenue (1)	Administrative Services Village Manager's Office
	Continue to update the COVID-19 Financial Response Plan as needed (1)	Village-Wide
	Refine the purchase order process to create efficiencies (1, 3, 4)	Administrative Services
	Plan for the early closure of the Waukegan/Golf TIF (1)	Village-Wide
	Review and update (if necessary) Financial Policy Manual (1)	Administrative Services
	Operations	Implement recommendations from the Fire Department response approach study (1, 3, 4)
Implement recommendations from the Police Department operations consulting study (1, 3, 4)		Police
Implement recommendations from the Dispatch Services strategic plan. (1, 3, 4)		Village Manager's Office
Evaluate restarting Village's Wellness Program (4)		Village Manager's Office
Finalize format for Key Performance Indicator Report and establish routine distribution (1, 4)		Village Manager's Office
Develop a Diversity and Inclusion Strategy (3, 4)		Village-Wide
Evaluate the Downtown and The Glen commuter parking program (1, 4)		Administrative Services
Fire Department completion of the community risk assessment (4)		Fire
Continue to evaluate the redevelopment Fire Station #8 (1, 2, 4)		Fire
Release request for proposal for a refresh of the Village public website and conduct the project (4)		Administrative Services
Finalize the review of public spaces within the Village Hall (lobbies, entrances, etc.) to determine potential modifications to enhance customer interactions and accommodate COVID recommendations (4)		Public Works

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

	Goal (Strategic Priority)	Department
Communications	Extend Citizens Police Academy as a 2021 virtual class (3, 4)	Police
	Develop and implement the recommendations of the new community communications plan to increase community engagement and outreach (1, 4)	Community Development
	Communicate outcomes regarding the US 2020 Census (3)	Village Manager's Office
	Locally address the national view of the state of policing (3, 4)	Police
Organizational Development	Continue to actively communicate the Village Trust-Think-Serve pillars (3, 4)	Village-Wide
	Conduct Village-wide succession planning efforts (1)	Village-Wide
	Continue to solicit ideas and identify ways that the Village can improve in various areas by maintaining an open dialogue with the Supervisors (3, 4)	Village-Wide
	Develop a formal employee training program/academy (3, 4)	Village Manager's Office
Economic Development	Conduct a feasibility analysis study to determine if on/off-ramps from Milwaukee Avenue to I-294 can be added (2, 3)	Community Development
	Continue to support the Village's economic development efforts by implementing recommendations to be included in an economic development strategic plan (1, 3, 4)	Community Development
	Update the Downtown Development District zoning in accordance with the recommendations to be included in the updated Downtown Revitalization Plan (1, 3, 4)	Community Development
	Manage ongoing development projects such as Hart site, Signode property, Pearson Education Campus, Pfungsten/West Lake office building, former Harley Davidson, and the Glen Town Center (2, 4)	Community Development
	Manage the redevelopment of 1850 Glenview Road, the former Bess Hardware site, consistent with the 2006 Downtown Revitalization Plan (2, 4)	Community Development
	Review and adopt modifications to the development review process including the combination of several Commission processes for efficiencies (3)	Community Development
	Review and adopt design guidelines related to the prescribing the Village's lighting, landscaping, signage and architectural aesthetics and any associated administrative approval procedures (2, 3)	Community Development
	Review and construct the Village's gateway and the Downtown's wayfinding signage (2, 3)	Community Development
	Complete a study to locate and document kit homes located within the Village and review opportunities for property owners to utilize historic designations of these residences (2, 4)	Community Development

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

Intergovernmental Relations	Goal (Strategic Priority)	Department
	Continue to monitor the removal of the A-20 staging area from the Environmental Assessment associated with the Amtrak Hiawatha service expansion, which would significantly impact many Glenview neighborhoods, schools and businesses. Multi-Year Initiative (3, 4)	Village Manager’s Office
	Submit a request to Amtrak to move of the Hiawatha train stop from the Downtown station to The Glen of North Glenview station; facilitate meetings with affected stakeholders including Metra to review the request. Multi-Year Initiative (3, 4)	Village Manager’s Office
	Coordinate efforts to support and track IML’s, NWMC’s, and the Village’s legislative initiatives throughout the year. Ongoing (3, 4)	Village Manager’s Office
	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 (1, 3, 4)	Public Works
	Implement station alerting in the Police and Fire Stations (2, 4)	Village Manager’s Office
	Review the Glenbrook Fire Protection District agreement to ensure the Village is being properly compensated for services to the District (1, 4)	Administrative Services Village Manager’s Office
	Monitor and mitigate noise impacts from O'Hare International Airport, with a focus on the Interim Fly Quiet program. Ongoing (4)	Village Manager’s Office
	Monitor and mitigate impacts of the proposed Chicago Executive Airport (CEA) expansion. Ongoing (4)	Village Manager’s Office
	Monitor and mitigate the impacts of environmental contamination and potential odor from a new composting facility proposed on the former Sexton Landfill called Patriot Acres. Multi-year Initiative (2,4)	Village Manager’s Office
Monitor the State budget process to ensure high-priority IDOT intersections get programmed and constructed; Intersection Design Studies (IDS) are needed for Lake/Waukegan and Shermer/Willow (2,4)	Community Development	

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

	Goal (Strategic Priority)	Department
Information Technology	Implement the launch of the new Village website (4)	Administrative Services
	Implement software for multi-factor authentication (4)	Administrative Services
	Implement new permit and work order tracking system (3, 4)	Administrative Services Public Works
	Evaluate the use of electronic signatures (3, 4)	Village-Wide
	Implement body-worn cameras for Police (2, 4)	Police
	Implement new administration adjudication software for Police (2, 4)	Administrative Services
	Implement Fire Crew Sense (time reporting) and Crew Force (in vehicle CAD data) software (2, 4)	Fire
	Implement ImageTrend Patient Care Reporting for Fire (4)	Fire
	Implement Automatic Voice Dispatching (2, 4)	Village Manager's Office
	Continue Office 365 migration (4)	Administrative Services
	Implement recommendations from the Village hybrid cloud assessment (1, 2)	Administrative Services
	Finalize the transfer of data communication network to the Northfield Township Technology Consortium (2)	Administrative Services
	Conduct the Munis 2019.1 upgrade and calibrate the utility billing address with GIS (2, 4)	Village-Wide
	Conduct the Kronos upgrade (4)	Village-Wide
	Finalize recommendation for live website chat feature (3, 4)	Administrative Services
	Develop strategy and timeline for replacement of the aging VoIP telephone system (2)	Administrative Services
Capital Improvement Program (CIP)	Continue advocating for a long-term solution for the Tall Trees neighborhood flooding with the use of Army Corps of Engineers (ACE) and the Metropolitan Water Reclamation District (MWRD) funding (1, 2, 4)	Community Development
	Update drainage complaint process that establishes criteria for Village involvement in localized drainage improvements (4)	Community Development
	Update the Village Stormwater Management Plan and continue implementation of the accelerated stormwater improvements as approved by the Village Board (2, 4)	Community Development
	Continue the implementation of the 2017 Comprehensive Plan recommendations (2, 3, 4)	Community Development
	Evaluate and implement traffic improvements at the intersection of Patriot Boulevard and the access road accessing Costco and Home Depot. (2, 4)	Community Development
	Continue studying and coordinating with District 225 to identify traffic roadway and intersection improvements in the area of East Lake Avenue/West Lake Avenue/Pfingsten Road (2, 4)	Community Development

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

CIP (Continued)	Goal (Strategic Priority)	Department
	After updating the potable (drinking) water model, the Village will update the Water Strategic Plan for use in prioritizing water main replacement projects prior to development of the 2021-2025 Capital Improvement Program (CIP) (2, 4)	Public Works
	Utilize The Glen Town Center (GTC) parking garage structural analysis and report to program any required repairs prior to the end of The Glen TIF (STAF) (2, 4)	Public Works
	Evaluate Intelligent Traffic Management Control System (1, 2, 4)	Community Development

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VILLAGE OF GLENVIEW



PERFORMANCE MEASURES

Division	Performance Measure	2019 Actual	2020 Target	2020 Projected	2021 Target
Village Manager's Office					
Administration	Percent of monthly meetings held with department directors to provide evaluations relating to budget progress on business plans, work plans and project lists	100%	100%	100%	100%
Communications	Percent increase in E-Glenview subscriptions	4%	10%	10%	10%
	Average number of web visits each month	45,830	50,000	47,500	50,000
Human Resources	Number of Safety/Loss Prevention trainings conducted per year	3	3	2	3
	Number of property/casualty claims	21	5	15	10
	Number of OSHA recordable injuries per year	22	5	4	5
	Number of medical only workers' compensation claims per year	21	10	9	10
	Number of Equal Employment Opportunity compliance training topics conducted per year	1	1	1	1
	HMO Health plan claims loss ratio	100.8%	94.0%	98.0%	94.0%
	PPO Health plan claims loss ratio	86.50%	99.00%	98.00%	99.00%
	Percent change in Rx cost per employee per month	66.30%	7.50%	4.71%	7.50%
	Percent change in generic prescription Rx utilization	2.00%	1.00%	0.60%	1.00%
Joint Dispatch	Percent change in 90 day mail order Rx utilization	3.70%	1.00%	0.10%	1.00%
	Process 90% of Fire and EMS calls within 2 minutes (ISO standard) Note: All Fire calls process within 90 seconds	95%	80%	95%	95%
	Answer 95% of calls within 10 seconds (2 rings)	99%	98%	99%	99%
Administrative Services Department					
Information Technology and GIS	# of Helpdesk Tickets	2,993	3,000	2,766	3,500
	Helpdesk Ticket Response Service Level Agreement % [90%]	97%	90%	90%	90%
	Helpdesk Ticket Resolution Service Level Agreement % [90%]	98%	90%	97%	97%
	Server Anti-Virus Coverage %	96%	96%	96%	96%
	Workstation Anti-Virus Coverage % [90%]	93%	90%	94%	94%
Finance	Consecutive years for receiving the Certificate of Achievement for Excellence in Financial Reporting	38	39	39	40
	Consecutive years for receiving the Distinguished Budget Presentation Award	12	13	13	14
	Auditor issued unmodified "clean" audit opinion (Y/N)	Y	Y	Y	Y
Resolution Center	# of payments made by customers using Citizen Self Service	15,887	16,000	16,347	16,500
	# of online bank bill payments processed	16,053	16,100	16,091	16,150
	# of phone calls answered	44,366	44,500	49,732	50,000
	# of times a call is re-queued	8,195	6,230	7,022	6,000
	# of Public Works work order requests	3,352	3,350	2,845	3,000
	# of property violations reported and entered	593	600	510	600
	# of residents notified of continuous water usage	3,259	3,300	3,100	3,000
	# of apartments notified of continuous water usage	592	600	389	500
Police Records	# of commercial properties notified of continuous water usage	144	150	101	100
	# Police-related FOIA's processed	1,364	1,400	1,500	1,500
	# Police Non-emergency calls handled	17,209	18,000	11,200	13,000
	# Subpoenas processed	317	350	200	300
	# Ticket payments processed	1,868	1,900	590	900
Public Works Department					
Administration	Review 10% of standard operating procedures annually	100%	100%	100%	100%
	90% adherence to training schedules	100%	100%	50%	100%
	Number of average hours of training per Maintenance Worker	24	24	12	24
	Number of work orders completed	3,404	3,400	2,750	3,200
	Number of utility hits	0	0	0	0
Fleet	Percent of minimum billable hours	57.0%	>65%	59.1%	>65%
	Percent of repairs completed in 1 day	99.3%	>80%	99.6%	>80%
	Percent of repairs completed in 3 days or less	99.6%	>90%	99.9%	>90%
	Percent compliance with scheduled preventative maintenance schedules	84.2%	>80%	84.9%	>80%
Streets and Forestry	Percent of "comeback/repeat" repairs	0%	<1%	0%	<1%
	Number of volunteer events (e.g. clean up litter, remove brush and install native plants)	6	4	4	6
	Number of inches during the December - January snow season	49.5	45	34.8	45.0
	Number of plow events during the December - January snow season	11	8	10	10
	Number of salt runs during the December - January snow season	19	12	13	15
	Tons of salt used during the December - January snow season	4,423	3,500	4,888	5,000
Loads of snow hauled to various sites during the December - January snow season	617	300	85	300	
Number of trees infested with EAB removed	25	40	19	20	

Division	Performance Measure	2019 Actual	2020 Target	2020 Projected	2021 Target
Public Works Department					
Water and Sewer	Number of meter service calls (e.g. meter tests, installations, final reads and repairs)	1,208	2,000	1,030	1,500
	Number of sanitary sewer feet cleaned (Glenview System)	163,672	190,000	180,532	185,000
Facilities	Percent of budgeted funds committed in Facility Repair and Replacement Fund for fiscal year	33%	50%	95%	90%
	Number of work orders completed (Facilities Division no longer exist in 2021)	603	500	516	0
Police Department					
Police Department	Use of traffic calming devices (<i>traffic unit has been affected by manpower - less one officer</i>)	13	15	9	15
	Implementation of citizen/business contact through Walk & Talks	6,499	6,826	2,190	3,212
	Number of residents that participated in child safety seat programs	153	200	50	180
	Selective enforcement efforts at school zones, hazardous intersections and speeding "hot spots"	3,957	4,155	1,690	4,155
	Missing person cases referred to Detective Bureau within 2 hours of receipt	14	16	11	13
	Number of self-initiated (directed) patrols	10,693	11,019	15,330	18,890
	Number of domestic violence victims supported/assisted within 24 hours of notification	25	28	16	25
Fire Department					
Fire Department	Percentage of Fire Department standard operating procedures are reviewed & updated	60%	75%	60%	75%
	Percentage of K-6 classrooms to present a specific message	100%	100%	5-10%	75%
	EMS baseline Turnout Time (the time between dispatch notification and vehicle(s) enroute) of 90 seconds	76%	85%	80%	85%
	Fire Baseline Turnout Time (the time interval between dispatch notification and vehicle(s) enroute) of 90 seconds	70%	80%	75%	78%
	Fire & EMS Baseline Travel Time (the time interval from enroute until on scene, based on urban population) of 5 minutes 12 seconds*	90.0%	95%	92.0%	95%
	Total Baseline Response Time: EMS (Call creation to arrive, first unit on scene) of 8 minutes 12 seconds	99%	98%	99%	99%
	Total Baseline Response Time: Fire (Call creation to arrive, first unit on scene) of 8 minutes 27 seconds	96%	98%	96%	97%
*Travel times are affected by weather conditions thus no percentage change in the performance target					
Community Development					
Departmental	Percentage of annual CIP budget that is expended in the budgeted year	99%	96%	97%	98%
	Average resident and business owner satisfaction with Village outreach and management of CIP projects on a scale of one to five (five being highest)	4.2	4.2	4.2	4.3
	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	76.4
	Initial Building Plan Reviews within 14 days	78%	85%	75%	85%
	Building Re-reviews within 7 days	71%	85%	64%	85%
	Initial Engineering Reviews within 14 days	83%	85%	71%	85%
	Engineering Re-reviews within 7 days	73%	85%	62%	85%
	Inspections available within 2 business days	91%	90%	95%	90%
Work Load Indicators	Number of building permits issued	3,750	3,000	4,300	4,000
	Number of inspections completed (including code enforcement)	13,500	11,250	11,850	12,300
	Number of Appearance Commission cases processed annually	111	110	113	110
	Number of Plan Commission cases processed annually	50	45	33	35
	Number of Zoning Board of Appeals cases processed annually	31	30	32	35
Total value of CIP projects awarded	\$18.5M	\$20.0M	\$19.4M	\$21.3M	

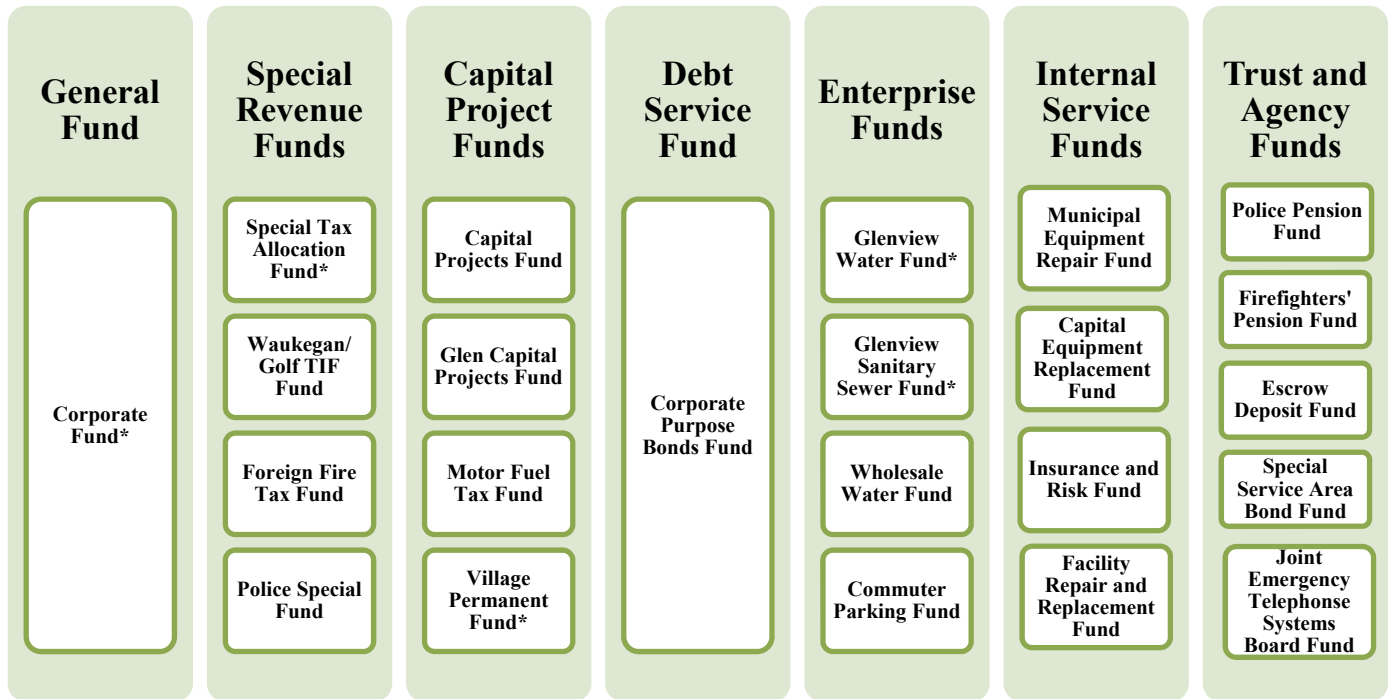
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VILLAGE OF GLENVIEW



SUMMARY BY FUND

Village of Glenview Fund Structure



*Major Fund

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.

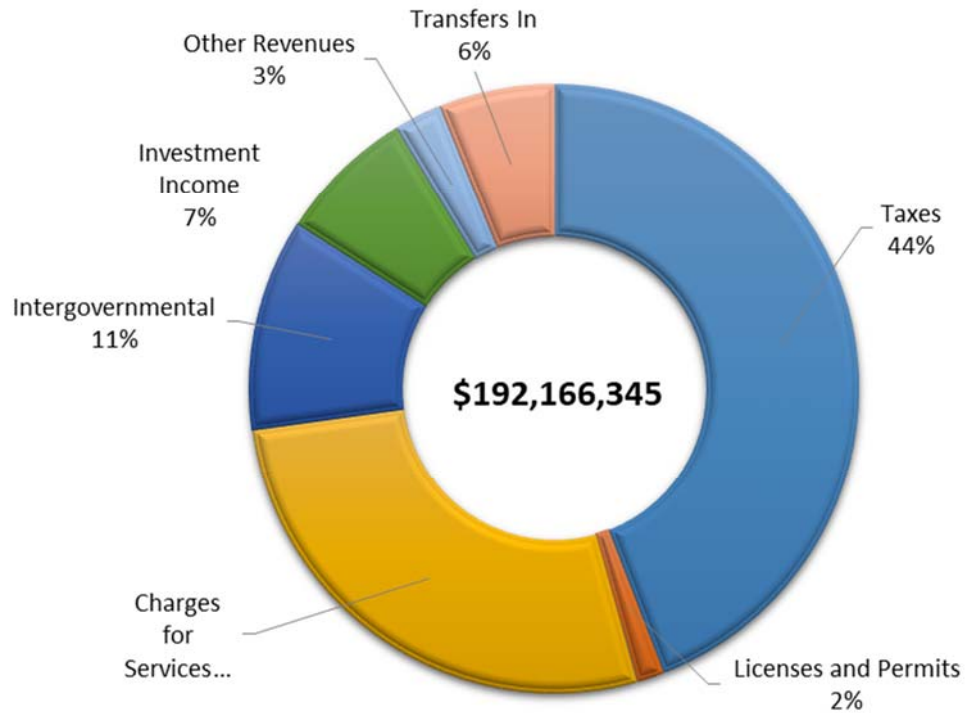
Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies.

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.

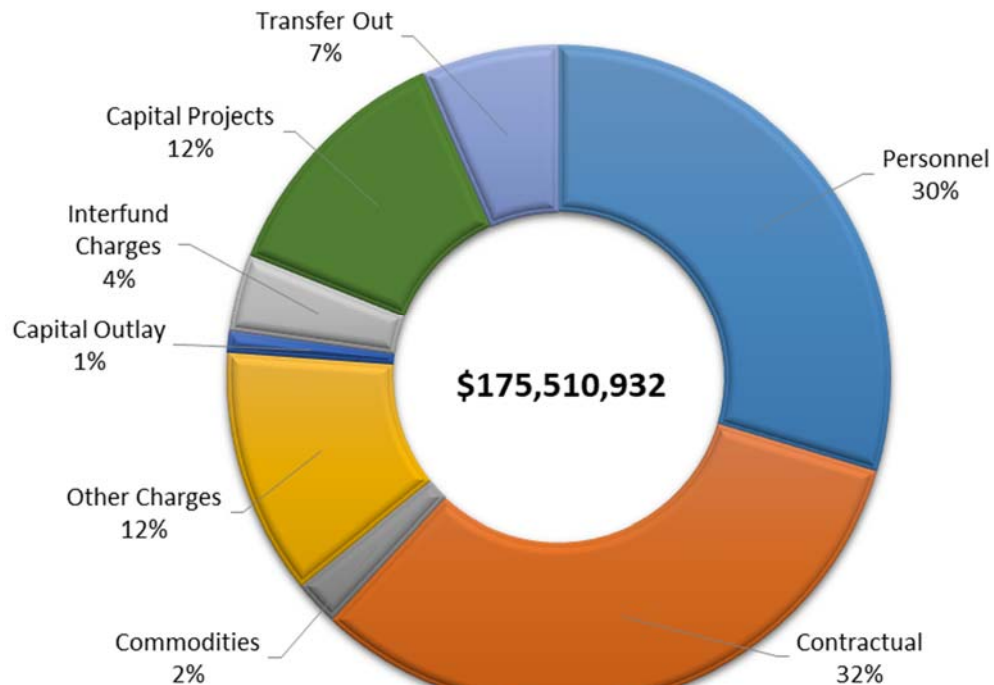
All Funds Summary

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019 Actual	Revised Budget	Projected Actual	2021 Budget
<i>Beginning Fund Balance/ Net Position</i>	302,125,610	\$342,591,865	\$342,591,865	\$362,975,498
<i>Budgeted Revenues</i>				
Taxes	83,783,101	83,689,933	83,111,435	84,832,269
Licenses and Permits	1,972,162	3,048,309	2,200,700	2,790,442
Fines and Forfeits	121,708	146,778	84,500	125,500
Charges for Services	43,915,463	48,369,640	48,476,004	52,151,208
Intergovernmental	21,072,618	21,444,343	21,870,171	21,606,353
Investment Income	31,929,473	13,460,770	15,110,117	14,008,770
Other Revenues	4,417,789	4,684,518	3,151,068	4,877,228
Transfers In	14,383,686	15,722,325	14,142,325	11,774,575
<i>Total Revenues</i>	201,595,998	190,566,616	188,146,320	192,166,345
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	49,659,749	51,460,139	50,416,116	52,030,626
Contractual	49,741,195	53,454,731	52,039,894	56,635,325
Commodities	3,274,108	3,968,882	3,665,803	3,935,875
Other Charges	20,412,604	20,473,083	19,941,418	21,034,960
Capital Outlay	1,467,198	3,512,204	2,553,817	1,894,959
<i>Total Operating Expenditures</i>	124,554,853	132,869,039	128,617,048	135,531,745
<i>Other Expenditures</i>				
Interfund Charges	6,716,841	6,032,787	6,032,787	6,623,464
Capital Projects	15,474,364	26,516,594	19,390,527	21,581,148
Transfer Out	14,383,686	15,722,325	13,722,325	11,774,575
<i>Total Other Expenditures</i>	36,574,890	48,271,706	39,145,639	39,979,187
<i>Total Expenditures</i>	161,129,743	181,140,744	167,762,687	175,510,932
<i>Surplus/(Deficit)</i>	40,466,255	9,425,872	20,383,633	16,655,413
<i>Ending Fund Balance/ Net Position</i>	\$342,591,865	\$352,017,736	\$362,975,498	\$379,630,911

2021 Sources of Village Funds

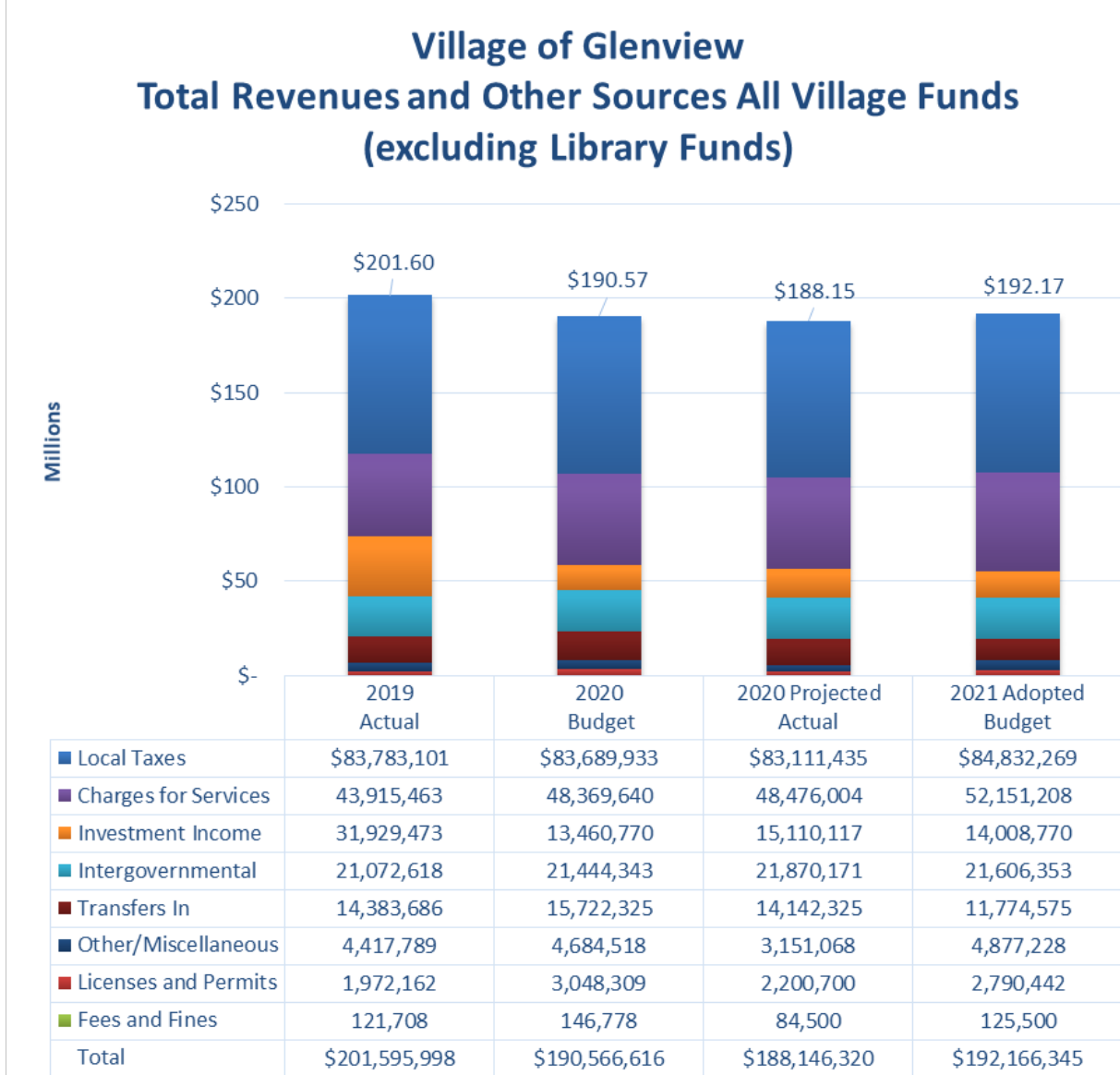


2021 Uses of Village Funds



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.



For Fiscal Year 2021, Village-wide revenues are projected to increase by \$4,020,025 over the 2020 Projection. The 2021 budget assumes increases in the Local Taxes, Charges for Services, and Other/Miscellaneous revenue categories and decreases in the Investment Income, Intergovernmental, and Transfers In revenue categories over the 2020 projection. Although the 2021 budget is higher than the 2020 projection, there is still a conservative approach in the 2021 revenue budget as revenues have been negatively affected by COVID-19 during 2020 with a thought that there will be some remaining negative effect carried forward into 2021.

Local taxes are projected at \$83,111,435 in 2020 and budgeted at \$84,832,269 in 2021, an increase of \$1,720,834, mostly due to increases in General Sales Tax and Home Rule Sales Tax in the Corporate Fund due to an anticipated increase in consumer activity as the economy reopens.

Charges for Services are projected to increase \$3,675,204 in 2021 compared to the 2020 Projection due to increases in water and sewer charges, increases in health insurance costs, and increases to the Village’s police and fire pension contributions as a result of lower investment results and enhanced benefits for Tier II members.

Intergovernmental Revenues are projected to decrease in 2021 by \$263,818 from the 2020 projection primarily due to a decrease in Income Tax in the Corporate Fund as the Village assumed no additional federal unemployment supplement in 2021. The federal government provided a temporary federal unemployment supplement in response to COVID-19 in 2020. Additionally, although not factored into the Village budget, the State of Illinois’ proposed budget for their fiscal year 2022 cuts municipalities’ share of Income Tax receipts by 10%.

Transfers in are decreased in 2021 primarily due to the one-time transfer of \$3,500,000 from appropriated prior year fund balance for capital projects that took place in 2020.

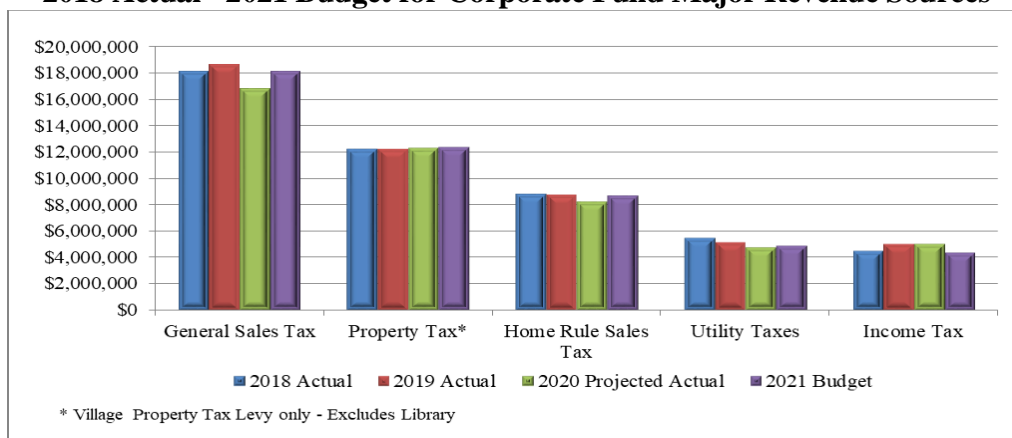
Investment Income is decreased in 2021 as the federal government has drastically cut benchmark interest rates in order to help stimulate the economy in response to COVID-19.

Other/Miscellaneous revenues increased in 2021 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 66.0% of the revenue collected in the Corporate Fund. As depicted in the chart below, the 2020 projection for General Sales Tax and Home Rule Sales Tax was decreased by 8.7% from 2019 actuals while the 2021 budget is a 7.1% increase over the 2020 projection. The 2020 property taxes only increased by \$89,507 which is the new EAV growth associated with newly annexed, constructed or improved property for the 2019 tax year. State Shared Income Tax is projected to increase in 2020 primarily due to the federal government’s temporary unemployment supplement in response to COVID-19 and then decrease in 2021 due to continued negative impacts of the pandemic.

2018 Actual - 2021 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 seven months of 2020, the Village’s Sales Tax receipts were down by 1.60% compared to the same period in 2019. It is anticipated that sales tax will be the revenue most negatively impacted by the COVID-19 pandemic and the resulting stay-at-home order. 2020 revenues are currently anticipated to be 5% less than the 2020 budget. This figure was developed by examining each business in Glenview by sector (i.e. restaurants, big box retail, gas stations, etc.) and using available information to determine potential impacts. The forecast assumes a recovery in 2021 but with revenues still being below 2020 budget levels.

	2016	2017	2018	2019	2020 Estimate	2021 Budget
Sales Tax Revenue	\$16,189,240	\$17,223,884	\$18,072,001	\$17,931,360	\$16,793,272	\$18,081,056
Percentage Change	3.54%	6.39%	4.92%	4.92%	(6.35%)	7.67%

The 2021 budget of \$18,081,056 in Sales Tax receipts next year is a slight increase from 2019 actuals. As a result of new Sales Tax legislation passed at the state level regarding online retailers, the Sales Tax revenue distribution might change in 2021 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**

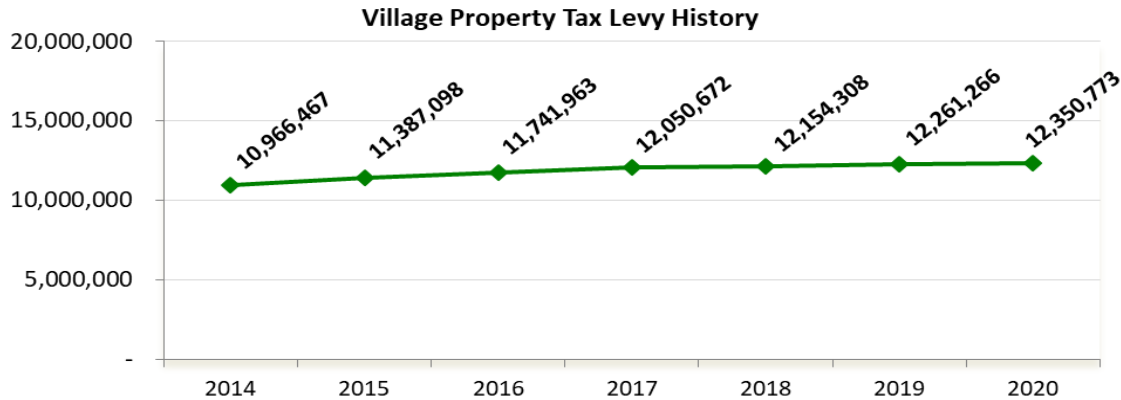
Accounts for Home Rule Sales Tax assessed by the Village to be imposed on the sale and consumption of goods and services with the exception of vehicles, food for human consumption that is to be consumed off the premises where it is sold and prescription and non-prescription medicine and drugs. Home Rule 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. The 1.5% administrative fee remained in the State’s July 1, 2020 Budget.

Home Rule Sales Tax is the Corporate Fund’s third largest source of revenue. Similar to Sales Tax, the Village also expects a decrease in Home Rule Sales Tax in 2020 due to COVID-19. As the Village anticipates an increase in consumer spending next year due to the reopening of the economy, the 2021 budget is only a slight decrease from 2019 actuals. Similar to Sales Tax revenue, Home Rule Sales Tax may also be impacted by new Sales Tax legislation passed at the state level.

	2016	2017	2018	2019	2020 Estimate	2021 Budget
Home Rule Sales Tax Revenue	\$7,948,198	\$8,401,525	\$8,849,722	\$8,756,960	\$8,214,751	\$8,711,960
Percentage Change	1.61%	5.70%	5.33%	5.33%	(6.19%)	6.05%

*** 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. It should be noted that this past year of 2020, the second installment due date was temporarily moved from August 1st to October 1st due to the COVID-19 pandemic. The property tax levy historically has been assigned to pay for a portion of the Corporate Fund operating expenditures, specific debt obligations and the Village portion of the Police, Fire and IMRF pension contributions. With the increases in the Police and Fire Pension portions of this year's 2020 levy, the portion of the levy assigned to Corporate Fund operating expenditures has fully declined to zero and the portion assigned to IMRF has declined and now only funds approximately 30% of the IMRF 2021 cost.



The 2020 Total Property Tax Levy is projected to increase by only \$89,507, or .73%, which is the new EAV growth associated with newly annexed, constructed or improved property in the Village for the 2019 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 2021. 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 2020 for collection in 2021 total \$12,350,773 which is 0.73%, or \$89,507 greater than the property taxes levied in 2019 (\$12,261,266).

The 2020 property tax levy is as follows:

Tax Levy	0.73% Increase of 2019 Original Levy	Loss Provision	2020 Extended Tax Levy	2021 Budgeted Collections
Corporate	\$0	\$0	\$0	\$0
IMRF	\$1,070,106	\$32,103	\$1,102,210	\$1,085,676
Debt	\$1,785,900	\$89,295	\$1,875,195	\$1,847,067
Police Pension	\$3,733,846	\$112,015	\$3,845,861	\$3,749,715
Fire Pension	<u>\$5,760,921</u>	<u>\$172,828</u>	<u>\$5,933,749</u>	<u>\$5,785,405</u>
Total	\$12,350,773	\$406,241	\$12,757,015	\$12,467,863

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 2020 levy for Library operations increased by the same 0.73% used by the Village, an increase of \$46,335, to \$6,393,577. After adding the full debt obligation related to the new building, \$1,763,494, the total Library 2020 tax levy to be collected in 2021 is \$8,157,071.

*** Utility Taxes - Electricity Tax**

Accounts for taxes on electricity, which are 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 first seven months of 2020 have seen a decline of 3.73% compared to the previous year. A significant amount of residents will be at home exercising social distance during the pandemic, which could increase the usage of residential utilities. However, any residential increase may be offset by the decrease in usage at corporate offices and businesses throughout the Village. Therefore, the Village is estimating a 7% reduction from 2019 for 2020 receipts. The 2021 budget of \$2,100,000 assumes the revenue will return close to the 2019 level before the onset of COVID-19.

	2016	2017	2018	2019	2020 Estimate	2021 Budget
Electricity Revenue	\$2,249,217	\$2,137,495	\$2,240,268	\$2,104,169	\$1,955,754	\$2,100,000
Percentage Change	2.71%	(4.97%)	4.81%	(6.08%)	(7.05%)	7.38%

*** Utility Taxes - Telecommunications Tax**

Accounts for a 6.0% tax on telecommunication services. This tax is collected and distributed by the Illinois Department of Revenue on a monthly basis and is imposed on voice lines, cellular phones, and any other telecommunication devices. The tax can be imposed in quarter-percent increments and cannot exceed 6.0%. The Simplified Municipal Telecommunications Tax Act was passed by Illinois legislature in 2002. It repealed Glenview’s 5% municipal telecommunications tax and 1% telecommunications infrastructure maintenance fee and replaced it with a single tax for telecommunications services. The Illinois Department of Revenue has been collecting the 6.0% tax on the Village’s behalf since January 1, 2003.

The Village, along with other governmental agencies, has continued to see a decline in the telecommunications tax distributions over the past several years. This is due in large part to the decline in the number of land line services residents are maintaining in their homes and businesses. Additionally, the decrease in the tax is due to the fact that the tax is not applied to the data portion

of the cell phone usage which currently tends to not be billed on a limited capped amount of data, while the texting and voice calls on the cell phone tend to be capped and those items are subject to the telecommunication tax. In light of these factors, the Village is estimating a 9.03% decrease in 2020 and an additional 7.14% decrease in 2021.

	2016	2017	2018	2019	2020 Estimate	2021 Budget
Telecommunications Revenue	\$2,000,427	\$1,841,387	\$1,684,979	\$1,526,415	\$1,400,000	\$1,300,000
Percentage Change	(11.94%)	(7.95%)	(9.00%)	(9.41%)	(9.03%)	(7.14%)

*** Utility Taxes - Gas Use Tax**

Accounts for a tax imposed on the privilege of using or consuming gas in the Village at the rate of \$0.045 per therm which is called a Straight Gas Utility Tax.

Historically, the Village had been using a Municipal Use Tax which was based on the price per therm. Then the Gas Use Tax (“GUT”) was implemented and made available on a national basis after deregulation of the natural gas utilities in 1998. As Glenview customers began to purchase their gas from out of state vendors under this deregulation, it was not taxed by the Village’s Municipal Utility Tax. The Village’s analysis of the available Gas Use Tax showed that an additional tax of \$0.045 per therm would equalize the Municipal Utility Tax. The Village Board adopted the Gas Use Tax on October 21, 2008 and collections began on November 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 3.00% administrative fee and remits the tax to the Village on a monthly basis.

	2017	2018	2019	2020 Estimate	2021 Budget
Nicor Gas Use Tax Revenue	\$1,331,886	\$1,544,189	\$1,545,899	\$1,396,898	\$1,515,669
Percentage Change	-	15.94%	0.11%	(9.64%)	8.50%

The 2021 budget for Nicor Gas Receipts is based on an estimated number of taxable therms that the Village expects to receive from Nicor. The Village estimates 34,723,230 of taxable therms in 2021, which is an 8.50% increase over the 2020 estimate. The Village is estimating taxable therms of 32,002,255 in 2020, which is lower than 2021 due to higher than normal average temperature in January, February, and March, resulting in decreased gas usage. The estimated number of therms is based on analysis of historical therms 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**

Accounts for monthly Income Tax distributions from the Illinois Department of Revenue. 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.

	2016	2017	2018	2019	2020 Estimate	2021 Budget
Income Tax Revenue	\$4,293,596	\$4,075,812	\$4,508,718	\$5,014,901	\$5,047,920	\$4,409,919
Percentage Change	(11.15%)	(5.07%)	10.62%	11.23%	0.66%	(12.64%)
Per Capita Basis	\$96.07	\$90.85	\$96.46	\$107.29	\$108.00	\$94.35

As the above chart indicates, the Village expects income tax revenue to increase by 0.66% during 2020. The slight increase is largely due to additional unemployment benefits, including a \$600 weekly supplement provided by the federal government, offset by pay cuts, furloughs, and work-hour reductions in response to the COVID-19 pandemic. The budget of \$4,409,919 in 2021 is a decrease from both 2019 actuals and the 2020 projection due to the continued effects of the pandemic and no anticipated additional federal unemployment supplement. A significant portion of claimants' unemployment insurance benefits received during the pandemic actually exceeded their pre-unemployment earnings. Since Illinois fully taxes unemployment benefits, the high unemployment rate did not significantly negatively affect the Income Tax distribution until the supplement initially expired in July 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 has continued 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. In response to the decline in commuter parking permit purchases due to COVID-19, the Village is offering discounted parking annual and semi-annual permits and adding a monthly option in 2021. 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. 2021 budgeted revenues are \$228,840. The 2021 budget is based on a significant decrease in parking fees and permits due to the COVID-19 pandemic. In 2020, there was been a 78% decrease in revenues. Staff anticipates a slight increase in 2021 from COVID-19 figures but still significantly less since many commuters are working from home.

Permit Type	2020 Permit Cost	Temporary 2021 Semi Annual or Annual Permit Cost (50% Discount)	Temporary 2021 Monthly Permit Cost (50% Discount)
Resident Semi-Annual	\$150	\$75	\$12.50
Non-Resident Semi-Annual	\$200	\$100	\$16.75
Resident Annual	\$300	\$150	\$12.50
Non-Resident Annual	\$400	\$200	\$16.75
Resident Motorcycle Annual	\$100	\$50	\$4.25
Non-Resident Motorcycle Annual	\$135	\$68	\$5.75

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 and increased the diesel motor fuel tax by an additional \$0.24 to a new rate of \$0.455 per gallon. The State legislation also included a provision to automatically raise the tax every July 1 by the rate of inflation prior to March of that year, and not to exceed 1 cent. The new rates effective July 1, 2020 are \$0.387 per gallon of gasoline and \$0.462 per gallon of diesel fuel. 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. In 2020 the Village appropriated \$1,700,000 of prior year Motor Fuel Tax fund balances for 2020 projects. MFT and LMFT are expected to generate approximately \$1,764,000 and \$826,102, respectively for the resurfacing of Village roadways in 2021. The budgeted revenues take into account any enduring effects of the COVID-19 pandemic on 2021 fuel consumption. Although the 2021 MFT and LMFT budgets are slightly higher than the 2020 estimate, they remain lower than the 2020 budget level.

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 2021 budget of \$36,649,470 is the anticipated Tax Year 2019 property taxes collected in 2020, per Cook County, of \$39,238,040 at a 98.5% collection factor, less \$2,000,000 of potential prior year tax collections/refunds.

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.

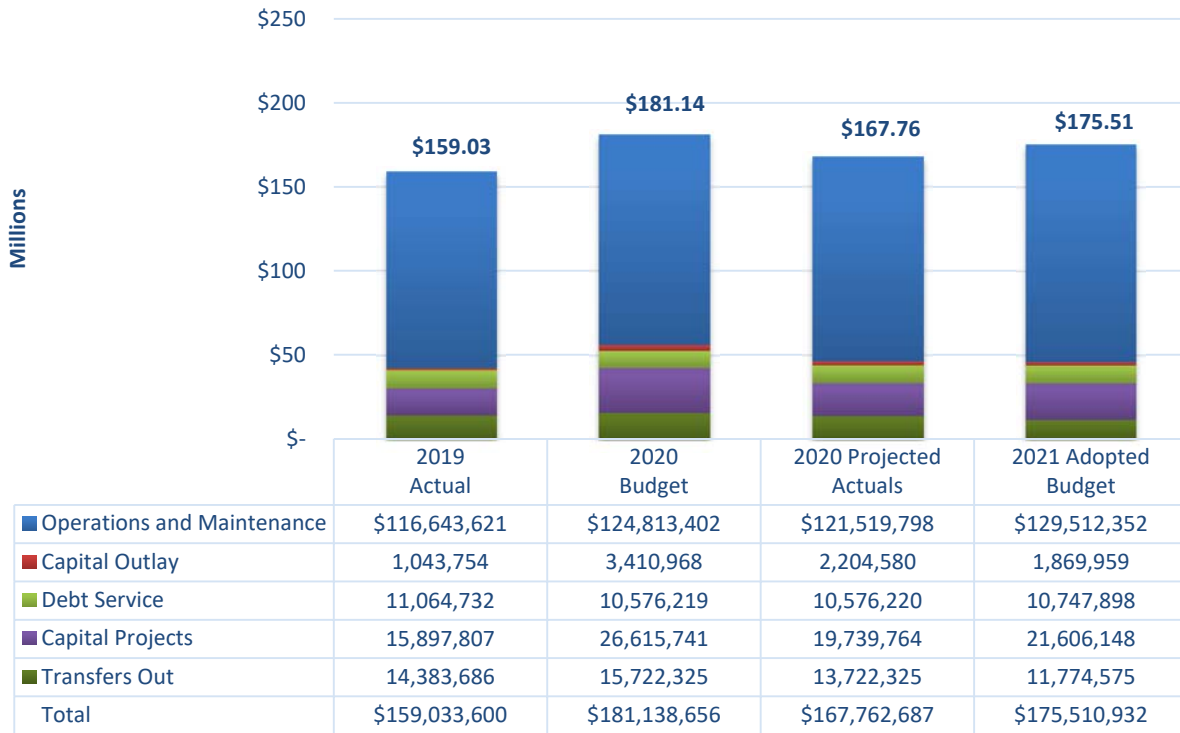
During 2017 the Village completed a water and sanitary sewer rate study which resulted in a recommendation to maintain the current water and sanitary sewer rate structures of a fixed component plus a consumption component. The study further recommended that the Water Fund fixed component should recover 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 2021 water quarterly fixed rate increased to bring the total cost recovery to 13.5% and a 1% increase in the consumption rate. The 2021 sewer quarterly fixed rate increased to maintain the total cost recovery of approximately 28% and a 2% increase in the consumption rate. The 2020 revenue projection for Glenview water services is \$14,648,077, with the 2021 budget increasing to \$15,253,004 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 \$16,283,429. The 2020 revenue projection for sewer services is \$2,381,574 and the 2021 budget is increasing slightly to \$2,467,592. The total revenue budgeted in the Glenview Sanitary Sewer Fund is \$2,555,236.

Expenditure Highlights

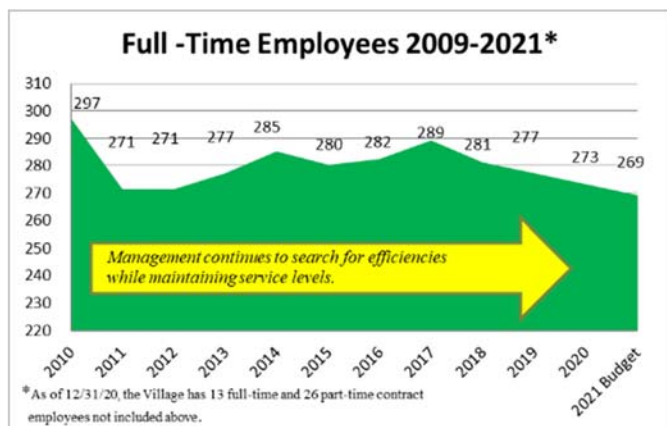
Major expenditures for the Village include Operations and Maintenance costs, Capital Outlay and Capital Projects, Debt Service expenditures, and Transfers Out.

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



Operations and Maintenance

The 2020 Operations and Maintenance (O&M) costs are projected to be 2.64% or \$3,293,605 less than the adopted budget amount of \$124,813,402. The 2021 O&M budget is 6.58% or \$7,992,554 higher than 2020 projections for a total of \$129,512,352. The 2021 budget has four less full-time employee than the 2020 final number as the Village held open vacancies from 2020. Personnel costs for 2021 are anticipated to be 3.2% or \$1,614,510 higher than the 2020 projections primarily due to salary increases. The \$52,030,626 budgeted amount includes estimated salary increases for all employees.



Contractual costs of \$56,635,325 in the 2021 budget are \$4,595,431 or 8.9% higher than the 2020 projections. Building repairs increased \$1,476,611 in 2021 for planned repairs at the West Pump Station. Water purchases are expected to increase \$1,235,742 in 2021 from the 2020 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 \$706,347 more than 2020. An additional \$115,829 is budgeted for Economic Development Agreements in 2021. Insurance premiums increased \$307,608 in 2021.

The Commodities budget for 2021 is \$3,935,875. This is an increase of \$270,072 from the 2020 projections due to increased prices for fuel, salt, and electricity.

Other Charges in 2021 are \$1,093,542 more than the 2020 projection due to increases in the contributions to the Fire and Police pensions.

Interfund Charges make up the remaining \$6,623,464 of O&M expenditures in the 2021 budget which are \$590,677 more than the 2020 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 2021 of \$1,869,959 represent a \$334,621 decrease from 2020 projections. The decrease is primarily due to the completion of a one-time fire station alerting project which was completed in 2020.

Debt Service

Debt service payments are based on debt schedules determined at the time of debt issuance. The 2021 budget for debt service totals \$10,747,898, an increase of \$171,678 over 2020 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 2021 budgeted amount for road resurfacing and reconstruction is \$11,437,608. The total capital

improvements budget is \$21,606,148 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 reconstruction program.

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.

STAF to FRRF: This transfer is for Architectural Services for The Glen Town Center Parking Deck 2022 project.

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

Permanent Fund to Capital Projects Fund: This transfer is to fund a one-time capital project related to downtown parking improvements for 2021.

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.

Wholesale Water Fund to Glenview Water Fund: This transfer is a reimbursement of the prorate portion of the shared operating and maintenance costs between the Wholesale Water Fund and the Water Fund related to the sale of water.

Special Service Areas Transfers: 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 2021 Transfers between Funds

2021 Summary of Transfers In and Out								
Transfers In								
	Corporate Fund	Glen Capital Projects Fund	Capital Projects Fund	Glenview Sewer Fund	Glenview Water Fund	STAF	FRRF	Corporate Purpose Bonds
Transfers Out								
Corporate Fund			6,500,000					2,213,032
STAF							170,000	
Insurance and Risk Fund	250,000							
Permanent Fund			1,000,000					
Wholesale Water Fund	325,000		590,215		617,000			
Special Service Areas				70,644.00	38,684.00			

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2021 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>	31,716,963	19,621	247,342	11,993,999	4,029,199
<i>Budgeted Revenues</i>					
Taxes	45,566,437	-	-	36,649,470	2,265,201
Licenses and Permits	2,689,742	-	-	-	-
Fines and Forfeits	125,500	-	-	-	-
Charges for Services	5,213,460	-	-	129,027	-
Intergovernmental	18,059,208	-	-	-	-
Investment Income	375,000	310	1,800	315,000	25,500
Other Revenues	910,311	-	155,000	180,000	-
Transfers In	575,000	-	-	-	-
<i>Total Revenues</i>	73,514,658	310	156,800	37,273,497	2,290,701
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	34,212,868	-	-	362,505	9,496
Contractual	13,747,976	-	15,053	22,467,404	402,421
Commodities	1,894,005	-	99,090	74,205	-
Other Charges	10,034,895	-	-	6,684,449	705,200
Capital Outlay	80,000	19,890	-	-	-
<i>Total Operating Expenditures</i>	59,969,744	19,890	114,143	29,588,563	1,117,117
<i>Other Expenditures</i>					
Interfund Charges	4,829,319	-	-	18,568	-
Capital Projects	-	-	-	-	-
Transfer Out	8,713,032	-	-	170,000	-
<i>Total Other Expenditures</i>	13,542,351	-	-	188,568	-
<i>Total Expenditures</i>	73,512,095	19,890	114,143	29,777,131	1,117,117
<i>Surplus/(Deficit)</i>	2,563	(19,580)	42,657	7,496,366	1,173,584
<i>Ending Estimated Fund Balance/ Net Position</i>	31,719,526	41	289,999	19,490,365	5,202,783

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
42,236,373	20,598,755	3,607,686	2,470,836	736,379	7,666,004
-	-	-	-	-	-
87,700	13,000	-	-	-	-
-	-	-	-	-	-
15,269,004	2,467,592	210,940	6,241,615	1,316,910	2,153,193
-	-	-	-	-	-
45,000	4,000	17,900	4,000	50	56,000
226,041	-	-	-	113,500	7,000
655,684	70,644	-	-	-	-
16,283,429	2,555,236	228,840	6,245,615	1,430,460	2,216,193
2,896,813	502,083	68,586	125,479	437,454	-
5,687,788	423,203	197,576	3,107,619	365,355	-
857,258	71,663	58,560	105,426	551,625	224,043
1,026,555	112,297	-	-	3,500	-
-	-	-	-	-	1,770,069
10,468,414	1,109,246	324,722	3,338,524	1,357,934	1,994,112
1,273,812	153,296	247,938	28,033	72,498	-
5,714,098	1,883,877	-	-	-	-
-	-	-	1,532,215	-	-
6,987,910	2,037,173	247,938	1,560,248	72,498	-
17,456,324	3,146,419	572,660	4,898,772	1,430,432	1,994,112
(1,172,895)	(591,183)	(343,820)	1,346,843	28	222,081
41,063,479	20,007,572	3,263,866	3,817,679	736,407	7,888,085

2021 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	5,907,626	3,649,596	91,125,016	98,795,404	1,258,316
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	8,009,818	1,520,018	-	-	-
Intergovernmental	-	-	3,428,510	5,761,921	-
Investment Income	43,000	18,000	6,150,000	6,800,000	10,000
Other Revenues	-	-	841,596	908,262	-
Transfers In	-	170,000	-	-	-
Total Revenues	8,052,818	1,708,018	10,420,106	13,470,183	10,000
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	610,731	25,642	5,659,900	7,119,069	-
Contractual	7,622,003	2,033,159	176,785	257,122	-
Commodities	-	-	-	-	-
Other Charges	7,260	-	-	-	-
Capital Outlay	-	25,000	-	-	-
Total Operating Expenditures	8,239,994	2,083,801	5,836,685	7,376,191	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	250,000	-	-	-	-
Total Other Expenditures	250,000	-	-	-	-
Total Expenditures	8,489,994	2,083,801	5,836,685	7,376,191	-
Surplus/(Deficit)	(437,176)	(375,783)	4,583,421	6,093,992	10,000
Ending Estimated Fund Balance/ Net Assets	5,470,450	3,273,813	95,708,437	104,889,396	1,268,316

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
519,701	5,282,399	104,265	29,846,259	658,119	505,642
351,161	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	273,200	-	156,000	-	-
-	927,043	-	-	2,620,102	-
2,800	10,000	1,000	100,000	22,400	7,010
-	-	-	1,535,518	-	-
-	8,090,215	-	-	-	2,213,032
353,961	9,300,458	1,000	1,791,518	2,642,502	2,220,042
-	-	-	-	-	-
-	-	-	131,421	-	440
-	-	-	-	-	-
221,901	24,371	-	-	-	2,214,532
-	-	-	-	-	-
221,901	24,371	-	131,421	-	2,214,972
-	-	-	-	-	-
-	11,363,071	-	-	2,620,102	-
109,328	-	-	1,000,000	-	-
109,328	11,363,071	-	1,000,000	2,620,102	-
331,229	11,387,442	-	1,131,421	2,620,102	2,214,972
22,732	(2,086,984)	1,000	660,097	22,400	5,070
542,433	3,195,415	105,265	30,506,356	680,519	510,712

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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 70.16% of the 2021 Corporate Fund revenue budget.

Fund Balance Policy

As the Village prepared its response to the COVID-19 pandemic, the Village of Glenview Board of Trustees gave direction that requires the Corporate Fund year-end unassigned fund balance to be maintained at 30% to 40% of the total expenditures of that year. Previously, unassigned fund balance was to be maintained at 35% to 45% 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 2020 is projected to be \$31,716,963 or 44.1% of total Corporate Fund expenditures. The 2021 Unassigned Fund Balance is projected to be 43.1% of total Corporate Fund expenditures. The 2020 and 2021 projected unassigned fund balances are slightly above the policy, however given the uncertain economic environment, the projected fund balances are appropriate. The 2021 Corporate Fund budget is a balanced budget with a \$2,563 operating surplus. During 2021, the Village is continuing its commitment to funding infrastructure needs with a \$6,500,000 transfer to the Capital Improvement Program (CIP). Please find all fund balance policies in the *Budget and Financial Policies* section.

	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2022 Projection	2023 Projection	2024 Projection
Beginning Fund Balance	35,850,115	36,392,207	36,392,207	31,716,961	31,719,524	28,867,299	23,061,682
General Revenues	74,210,479	74,945,775	70,683,939	73,514,658	72,335,172	71,098,965	71,541,727
Ongoing Operating Expenditures	62,918,387	68,388,697	65,359,185	67,012,095	68,687,397	70,404,582	72,164,697
Capital Expenditures	7,750,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
Annual Surplus/(Deficit)	3,542,092	57,078	(1,175,246)	2,563	(2,852,225)	(5,805,617)	(7,122,970)
<i>Planned Use of Fund Balance:</i>							
Capital Projects	3,000,000	4,500,000	3,500,000	-			
One-Time Expenditures							
Total Expenditures	73,668,387	79,388,697	75,359,185	73,512,095	75,187,397	76,904,582	78,664,697
Net Surplus/(Deficit)	542,092	(4,442,922)	(4,675,246)	2,563	(2,852,225)	(5,805,617)	(7,122,970)
Total Ending Fund Balance	36,392,207	31,949,285	31,716,961	31,719,524	28,867,299	23,061,682	15,938,712
<i>Less: Fund Balance Assignments:</i>							
-Capital Projects							
Unassigned Fund Balance	36,392,207	31,949,285	31,716,961	31,719,524	28,867,299	23,061,682	15,938,712
Fund Balance as a % of Total Expenditures	49.4%	42.7%	44.1%	43.1%	38.4%	30.0%	20.3%

Revenues

The 2021 Budget estimates \$73,514,658 in revenues for the Corporate Fund, an increase of \$2,830,719 or 4% above 2020 projections. The 2021 budget assumes revenues will return almost to pre-COVID levels. For 2021, the Property Tax Levy was increased by 0.73% or \$89,507 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 7.14% increase of \$1,784,993 over the 2020 projection due to the expectation of almost reaching pre-COVID levels. Dispatch revenue for 2021 is budgeted to decrease \$109,143 or 1.5% from the 2020 projection, mainly based on agreed

upon payment schedules. Building permit revenues are budgeted \$547,676 or 33% over the 2020 projection due to several large, one-time construction projects that are scheduled for 2021.

Expenditures

The 2021 Budget estimates \$73,512,095 in expenditures for the Corporate Fund, a decrease of \$1,847,090 or 2.45% from 2020 projections primarily due to the transfer to CIP going back to the normal level of \$6,500,000 with no additional funding. Corporate Fund expenditures only increased 2.6% or \$1,649,860 over the 2020 projection excluding transfers out.

Personnel costs are increasing in 2021 by \$720,869 from 2020 projections mainly due to contractual salary increases and the 2021 assumes full staffing compared to the 2020 projections including vacancies.

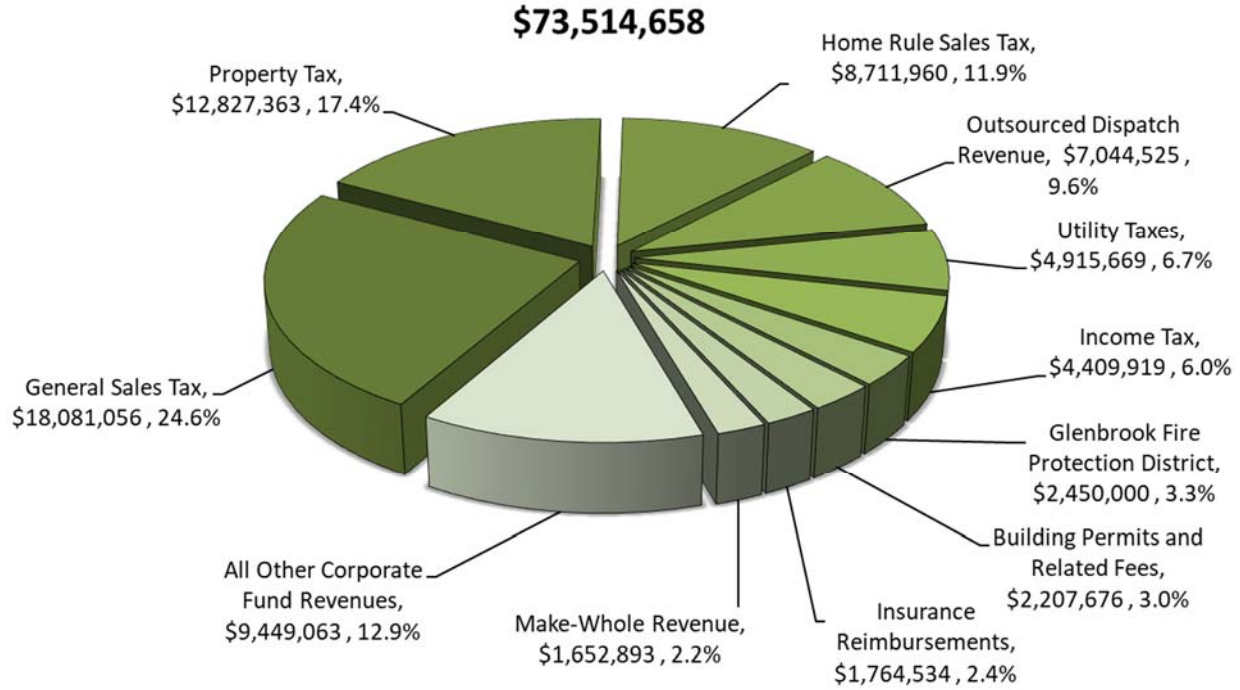
Contractual costs are anticipated to decrease by \$176,988 or 1.3% primarily due to one-time projects in 2020 being completed, reductions in the tree program due to EAB replacements substantially complete, and lower costs for snow/ice removal.

Other Charges costs are increasing by \$906,092 from 2020 projections primarily due to increases in the Police and Fire Pension Funds contributions.

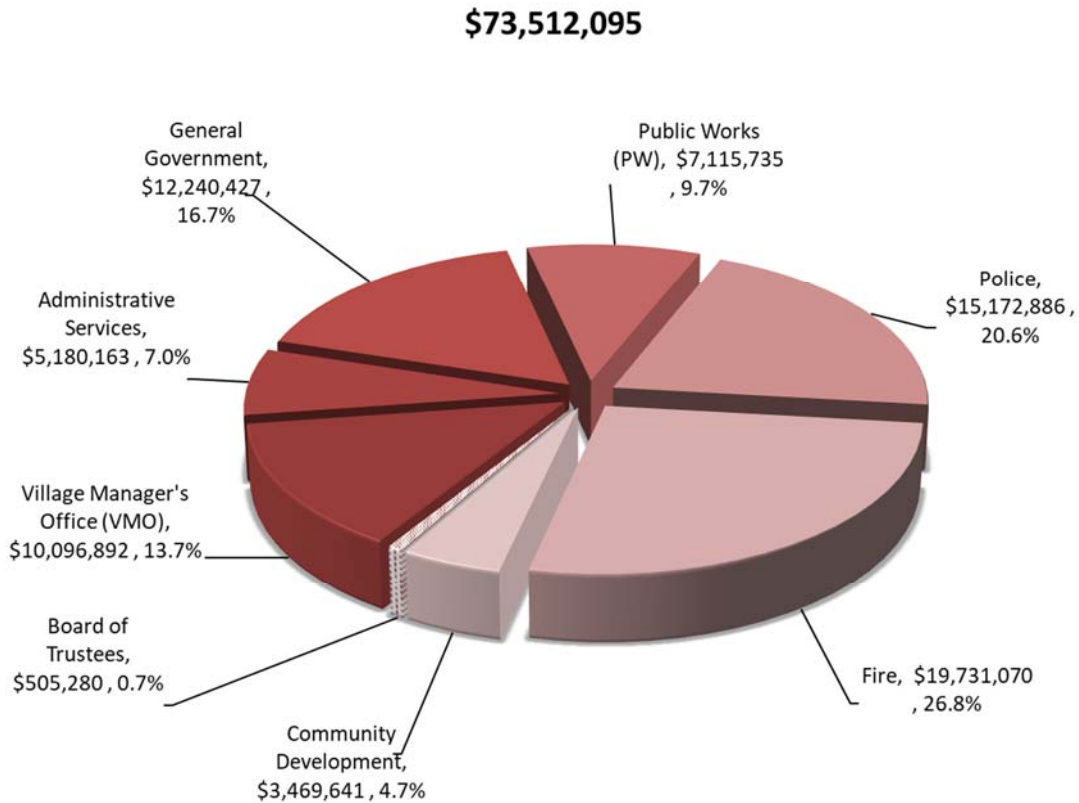
Commodities, Capital Outlay, Interfund Charges, and Transfers out were held relatively level with a combined increase of \$202,937 or 1.33%.

The Corporate Fund year-end fund balance is projected to be just above the policy range of 30% to 40% of total expenditures in 2021 which is appropriate given the uncertain economic environment. The Village is working with staff annually to review the forecast for years beyond 2021 to ensure that ongoing revenues continue to support ongoing expenses.

Corporate Fund Revenue Summary



Corporate Fund Expenditure Summary



Corporate Fund Summary

	Fiscal Year 2019 Actual	Fiscal Year 2020		Fiscal Year 2021 Budget
		Budget	Projected Actual	
<i>Beginning Fund Balance</i>	\$35,850,116	\$36,392,208	\$36,392,208	\$31,716,963
<i>Budgeted Revenues</i>				
Taxes	46,685,275	46,678,908	43,169,933	45,566,437
Licenses and Permits	1,863,868	2,933,109	2,101,000	2,689,742
Fines and Forfeits	121,708	146,778	84,500	125,500
Charges for Services	5,273,232	5,179,740	5,014,913	5,213,460
Intergovernmental	17,761,606	17,907,452	18,456,419	18,059,208
Investment Income	852,331	629,400	375,000	375,000
Other Revenues	1,066,441	895,388	907,174	910,311
Transfers In	586,018	575,000	575,000	575,000
<i>Total Revenues</i>	74,210,479	74,945,775	70,683,939	73,514,658
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	33,913,732	35,078,779	33,491,999	34,212,868
Contractual	12,916,404	14,659,258	13,924,964	13,747,976
Commodities	1,622,272	1,854,512	1,826,493	1,894,005
Other Charges	7,060,267	9,641,222	9,128,803	10,034,895
Capital Outlay	236,531	228,000	60,000	80,000
<i>Total Operating Expenditures</i>	55,749,207	61,461,771	58,432,259	59,969,744
<i>Other Expenditures</i>				
Interfund Charges	4,940,191	4,716,944	4,716,944	4,829,319
Capital Projects	-	-	-	-
Transfer Out	12,978,989	13,209,982	12,209,982	8,713,032
<i>Total Other Expenditures</i>	17,919,180	17,926,926	16,926,926	13,542,351
<i>Total Expenditures</i>	73,668,387	79,388,697	75,359,185	73,512,095
<i>Surplus/(Deficit)</i>	542,092	(4,442,922)	(4,675,246)	2,563
<i>Ending Fund Balance</i>	\$36,392,208	\$31,949,286	\$31,716,963	\$31,719,526

Corporate Fund Balance Summary by Department and Division

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019 Actual	Revised Budget	Projected Actual	2021 Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$35,850,116	\$36,392,208	\$36,392,208	\$31,716,963
<i>Budgeted Revenues</i>				
Taxes	46,685,275	46,678,908	43,169,933	45,566,437
Licenses and Permits	1,863,868	2,933,109	2,101,000	2,689,742
Fines and Forfeits	121,708	146,778	84,500	125,500
Charges for Services	5,273,232	5,179,740	5,014,913	5,213,460
Intergovernmental	17,761,606	17,907,452	18,456,419	18,059,208
Investment Income	852,331	629,400	375,000	375,000
Other Revenues	1,066,441	895,388	907,174	910,311
Transfers In	586,018	575,000	575,000	575,000
<i>Total Revenues</i>	74,210,479	74,945,775	70,683,939	73,514,658
<i>Budgeted by Department and Division</i>				
<i>Board of Trustees</i>				
Board of Trustees	56,384	-	-	-
Special Appropriations	387,258	477,911	439,607	505,280
<i>General Government</i>	16,321,264	17,079,792	15,637,452	12,240,427
<i>Village Manager's Office</i>				
Administration	908,125	883,163	826,396	857,422
Communications	296,241	367,025	381,121	370,332
Legal	455,710	468,250	457,119	440,875
Human Resources Administration	1,643,337	1,917,817	1,800,158	1,879,305
Joint Dispatch	6,652,970	7,321,415	6,768,172	6,548,959
<i>Administrative Services</i>				
Administration	287,468	240,308	236,342	157,952
Finance	1,082,552	1,129,085	1,090,135	1,099,120
Records	425,273	408,930	374,988	422,916
GIS and CADD	213,193	221,682	245,655	193,981
Information Technology	2,454,913	2,789,167	2,689,851	2,906,509
Resolution Center	364,910	446,635	394,289	399,685
<i>Public Works</i>				
Administration	3,097,519	3,086,720	2,828,686	2,504,947
Facilities Management	1,175,251	1,080,329	1,066,607	849,792
Streets and Forestry	3,511,118	3,994,644	3,699,830	3,760,996
<i>Police</i>	13,602,616	15,192,270	14,402,672	15,172,886
<i>Fire</i>	17,546,240	18,598,415	18,551,971	19,731,070
<i>Community Development</i>				
Administration	435,075	403,239	433,082	247,108
Planning	563,816	747,917	713,418	828,442
Engineering	714,290	829,177	641,035	748,315
Capital Projects	15	-	-	-
Inspectional Services	1,472,851	1,704,806	1,680,599	1,645,776
<i>Total Expenditures</i>	73,668,387	79,388,697	75,359,185	73,512,095
<i>Surplus/(Deficit)</i>	542,092	(4,442,922)	(4,675,246)	2,563
<i>Ending Fund Balance/ Net Assets</i>	\$36,392,208	\$31,949,286	\$31,716,963	\$31,719,526

VILLAGE OF GLENVIEW



SPECIAL REVENUE FUNDS

Police Special Fund

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

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Projected		2021
	Actual	Budget	Actual	Budget
<i>Beginning Fund Balance</i>	\$33,589	\$26,111	\$26,111	\$19,621
<i>Budgeted Revenues</i>				
Investment Income	518	565	310	310
Other Revenues	2,101	-	-	-
<i>Total Revenues</i>	2,619	565	310	310
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Capital Outlay	10,097	15,000	6,800	19,890
<i>Total Operating Expenditures</i>	10,097	15,000	6,800	19,890
<i>Total Expenditures</i>	10,097	15,000	6,800	19,890
<i>Surplus/(Deficit)</i>	(7,478)	(14,435)	(6,490)	(19,580)
<i>Ending Fund Balance</i>	\$26,111	\$11,676	\$19,621	\$41

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 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2020 Projected Actual	Fiscal Year 2021 Budget
<i>Beginning Fund Balance</i>	\$298,537	\$250,484	\$250,484	\$247,342
<i>Budgeted Revenues</i>				
Investment Income	3,997	4,000	2,000	1,800
Other Revenues	119,285	120,000	144,761	155,000
<i>Total Revenues</i>	123,282	124,000	146,761	156,800
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	13,674	14,460	13,403	15,053
Commodities	157,661	99,170	136,500	99,090
<i>Total Operating Expenditures</i>	171,335	113,630	149,903	114,143
<i>Total Expenditures</i>	171,335	113,630	149,903	114,143
<i>Surplus/(Deficit)</i>	(48,053)	10,370	(3,142)	42,657
<i>Ending Fund Balance</i>	\$250,484	\$260,854	\$247,342	\$289,999

Special Tax Allocation Fund

Description

The former Glenview Naval Air Station closed in 1995 and is being redeveloped by the Village of Glenview. The redevelopment project is called The Glen, and the Special Tax Allocation Fund (STAF) is the primary fund used to account for its annual revenues and expenditures. The project established a Tax Increment Financing (TIF) district, which is scheduled to be closed on December 31, 2022, based on current revenue and expense projections.

The primary remaining revenues are property taxes collected through the TIF, reimbursements for The Glen Town Center maintenance, lease payments for the 40-year ground lease to the Kohl Children's Museum, investment income, and service fees from Willow Creek Community Church.

As the project is substantially complete from the construction standpoint, the primary remaining expenses include management costs (personnel), minor contracting costs, Make Whole Payments (further described below), commodities, and debt service.

Pursuant to Intergovernmental Agreements signed in 1998 by the Village of Glenview, School Districts 30, 34 and 225, the Glenview Park District, and the Glenview Public Library, the Village of Glenview agreed to fund annual "Jurisdictional Payments" also known more commonly as "Make-Whole Payments" to these six core jurisdictions to cover increased service costs from The Glen. These payments will continue through TIF sunset.

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 2019 tax revenue totaled \$35,174,564. The Fiscal Year 2020 property tax projection is \$37,317,929; the 2021 budget has estimated property taxes at \$36,649,470.

Expenditures

As described above, the STAF also records all expenditures associated with the TIF for general administration, professional services and road, parkway and facility maintenance. The 2021 Make-Whole Payments are projected to be \$21,493,613.

Other Charges include debt payments of \$8,009,953 in 2019 and a projection of \$6,684,825 for 2020. During 2021, debt payments are budgeted at \$6,683,925.

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>	(\$2,770,450)	\$2,862,806	\$2,862,806	\$11,993,999
<i>Budgeted Revenues</i>				
Taxes	35,174,564	35,098,875	37,317,929	36,649,470
Charges for Services	124,033	125,001	126,474	129,027
Intergovernmental	89,573	-	-	-
Investment Income	822,737	534,800	338,000	315,000
Other Revenues	343,023	180,000	180,000	180,000
<i>Total Revenues</i>	36,553,930	35,938,676	37,962,403	37,273,497
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	342,678	348,222	365,749	362,505
Contractual	22,059,833	21,577,192	21,696,766	22,467,404
Commodities	54,409	84,789	65,776	74,205
Other Charges	8,009,953	6,685,349	6,684,825	6,684,449
<i>Total Operating Expenditures</i>	30,466,873	28,695,552	28,813,116	29,588,563
<i>Other Expenditures</i>				
Interfund Charges	367,605	18,094	18,094	18,568
Transfer Out	86,196	-	-	170,000
<i>Total Other Expenditures</i>	453,801	18,094	18,094	188,568
<i>Total Expenditures</i>	30,920,674	28,713,646	28,831,210	29,777,131
<i>Surplus/(Deficit)</i>	5,633,256	7,225,030	9,131,193	7,496,366
<i>Ending Fund Balance</i>	\$2,862,806	\$10,087,836	\$11,993,999	\$19,490,365

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 2019, \$1,558,070 in property tax revenue was received. For 2020, property tax revenue is projected at \$2,265,201. The 2021 budget for property tax revenue of \$2,265,201 remains flat with the 2020 projection.

Expenditures

The 2020 projection and 2021 budget include costs for general administration, professional services, debt service and Per Capita Tuition Charges.

Waukegan/Golf TIF Fund Summary

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
	Actual	Budget	Actual	Budget
<i>Beginning Fund Balance</i>	\$2,227,554	\$2,834,698	\$2,834,698	\$4,029,199
<i>Budgeted Revenues</i>				
Taxes	1,558,070	1,553,778	2,265,201	2,265,201
Investment Income	69,607	49,600	33,500	25,500
<i>Total Revenues</i>	1,627,678	1,603,378	2,298,701	2,290,701
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	8,580	9,183	9,994	9,496
Contractual	310,797	322,040	392,266	402,421
Other Charges	701,158	701,940	701,940	705,200
<i>Total Operating Expenditures</i>	1,020,534	1,033,163	1,104,200	1,117,117
<i>Total Expenditures</i>	1,020,534	1,033,163	1,104,200	1,117,117
<i>Surplus/(Deficit)</i>	607,144	570,215	1,194,501	1,173,584
<i>Ending Fund Balance</i>	\$2,834,698	\$3,404,913	\$4,029,199	\$5,202,783

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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, 1,835 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 \$1.87/1,000 gallons. This rate is valid thru December 2020 with the next contractual increase taking effect January 2021.

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 2021 budget includes \$15,269,004 in estimated revenue from customer billing; total revenue is estimated to be \$16,283,429. The estimated revenues reflect increases in the quarterly fixed rate to bring the total cost recovery to 13.49% and a 1.00% increase in the consumption rate. The quarterly fixed rate varies by meter size.

Village Water Rates		
Meter Size	2020	2021
5/8" & 3/4" – Fixed Rate	\$14.30	\$17.38
3/4" – Fixed Rate	\$19.90	\$23.59
1" – Fixed Rate	\$29.17	\$33.13
1 ½" – Fixed Rate	\$69.80	\$84.17
2" – Fixed Rate	\$136.34	\$175.70
3" – Fixed Rate	\$331.50	\$455.98
4" – Fixed Rate	\$595.19	\$857.49
6" – Fixed Rate	\$898.50	\$1,178.61
8" – Fixed Rate	\$1,174.82	\$1,440.78
Consumption Rate (per 1,000 gal)	\$7.01	\$7.08
% Change in Consumption Rates	2.00%	1.00%
% of Revenues - Fixed Charge	11.97%	13.49%

	2020 Consumption Charge/1,000 gals	2021 Consumption Charge/1,000 gals
Incorporated	\$7.01	\$7.08
Unincorporated	\$10.53	\$10.63

*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 2021 budget includes \$17,456,324 in budgeted expenses. The 2021 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 2021 budget includes \$5,714,098 for water infrastructure projects and \$683,136 towards facility improvements at the pump stations. These infrastructure replacement and repair costs represent 37% of the total water budget. The cost of water purchased from the Village of Wilmette represents another 24% of the water fund budget. The 2021 budgeted expenses also include \$928,253 in loan principal payments and \$82,419 in interest expense, for a combined 6% of the total water budget.

The remaining 33% of the 2021 budget is used to fund day-to-day operations of the system. Day-to-day operations include repairing water main breaks, service line leaks, hydrant flushing, installing new water connections, monitoring of pump stations, water quality testing, meter replacements and repairs, water billing, energy costs, facility repairs, GIS mapping, information technology, financial, and customer service support.

Glenview Water Fund Summary

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Budget	Projected	2021
	Actual		Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$37,988,676	\$41,391,245	\$41,391,245	\$42,236,373
<i>Budgeted Revenues</i>				
Licenses and Permits	94,762	102,700	86,700	87,700
Charges for Services	14,349,997	14,205,531	14,656,277	15,269,004
Investment Income	127,340	86,000	92,000	45,000
Other Revenues	741,954	164,082	70,000	226,041
Transfers In	104,411	290,781	290,781	655,684
<i>Total Revenues</i>	15,418,464	14,849,094	15,195,758	16,283,429
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	2,305,366	2,574,355	2,401,070	2,896,813
Contractual	4,984,426	5,315,371	5,264,814	5,687,788
Commodities	564,959	894,204	763,057	857,258
Other Charges	1,498,897	870,872	859,224	1,026,555
Capital Outlay	1,808	-	-	-
<i>Total Operating Expenditures</i>	9,355,457	9,654,801	9,288,165	10,468,414
<i>Other Expenditures</i>				
Interfund Charges	908,034	820,529	820,529	1,273,812
Capital Projects	1,752,404	4,908,600	4,241,936	5,714,098
<i>Total Other Expenditures</i>	2,660,438	5,729,129	5,062,465	6,987,910
<i>Total Expenditures</i>	12,015,895	15,383,930	14,350,630	17,456,324
<i>Surplus/(Deficit)</i>	3,402,569	(534,836)	845,128	(1,172,895)
<i>Ending Fund Balance/ Net Position</i>	\$41,391,245	\$40,856,409	\$42,236,373	\$41,063,479

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 2021.

Glenview Water Cash Analysis	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Beginning Cash and Investments	4,567,412	5,680,663	5,680,663	6,355,742
Cash Receipts				
Receipts from Users	14,828,500	14,472,313	14,812,977	15,582,745
Investment Income	78,443	86,000	92,000	45,000
Note Proceeds	-	-	-	-
Transfer In	65,634	290,781	290,781	655,684
Total Cash Receipts	14,972,577	14,849,094	15,195,758	16,283,429
Non-Capital Cash Outlays				
Operating Expenses	10,528,752	9,618,241	9,421,654	9,597,950
Interest Expense	109,353	97,610	97,610	82,419
Principal Payments	656,341	759,479	759,479	928,253
Change in Investments	-	-	-	-
Transfer Out	-	-	-	-
Total Non-Capital Cash Outlays	11,294,446	10,475,330	10,278,743	10,608,622
Subtotal Net Change in Cash	3,678,131	4,373,764	4,917,015	5,674,807
Capital Cash Expenses				
Capital	2,564,880	4,908,600	4,241,936	4,775,308
Total Capital Cash Outlays	2,564,880	4,908,600	4,241,936	4,775,308
Total Net Change in Cash	1,113,251	(534,836)	675,079	899,499
Ending Cash and Investments	5,680,663	5,145,827	6,355,742	7,255,241

Glenview Sanitary Sewer Fund

Revenues

The 2021 budget includes \$2,467,592 in estimated revenue from customer billing, total revenue is estimated to be \$3,146,419. The estimated revenues reflect increases in the quarterly fixed rate to maintain the total cost recovery of approximately 28.1% and a 2.00% increase in the consumption rate.

Village Sewer Rates		
Meter Size	2020	2021
5/8" & 3/4S" – Fixed Rate	\$7.78	\$7.92
3/4" – Fixed Rate	\$10.83	\$10.75
1" – Fixed Rate	\$15.87	\$15.10
1 ½" – Fixed Rate	\$37.97	\$38.35
2" – Fixed Rate	\$74.17	\$80.07
3" – Fixed Rate	\$180.35	\$207.79
4" – Fixed Rate	\$323.80	\$390.76
6" – Fixed Rate	\$488.80	\$537.09
8" – Fixed Rate	\$639.13	\$656.56
Usage Rate (per 1,000 gal)	\$1.41	\$1.44
% Change in Usage Rates	1.75%	2.00%
% of Revenues - Fixed Charge	27%	28.1%

	2020	2021
Charge/1,000 gals	\$1.41	\$1.44
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 2021 budget includes \$3,146,419 in budgeted expenses. The 2021 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 2021 budget includes a capital projects investment of \$1,883,877. These infrastructure improvement costs represent 60% of the budget. The budget also includes \$103,139 in loan principal payments and \$9,158 in interest payments, which represent 3.6% of the total sewer budget.

The remaining 37% of the 2021 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 2019	Fiscal Year 2020		Fiscal Year 2021
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$19,847,735	\$20,292,484	\$20,292,484	\$20,598,755
<i>Budgeted Revenues</i>				
Licenses and Permits	13,531	12,500	13,000	13,000
Charges for Services	2,312,551	2,542,227	2,381,574	2,467,592
Investment Income	15,606	9,000	7,000	4,000
Other Revenues	279,398	-	-	-
Transfers In	68,576	70,644	70,644	70,644
<i>Total Revenues</i>	2,689,663	2,634,371	2,472,218	2,555,236
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	472,107	545,603	494,348	502,083
Contractual	141,879	244,276	186,301	423,203
Commodities	25,987	84,111	69,003	71,663
Other Charges	529,661	95,232	95,232	112,297
<i>Total Operating Expenditures</i>	1,169,634	969,222	844,884	1,109,246
<i>Other Expenditures</i>				
Interfund Charges	145,489	134,728	134,728	153,296
Capital Projects	864,156	1,638,226	1,186,335	1,883,877
Transfer Out	65,634	-	-	-
<i>Total Other Expenditures</i>	1,075,279	1,772,954	1,321,063	2,037,173
<i>Total Expenditures</i>	2,244,914	2,742,176	2,165,947	3,146,419
<i>Surplus/(Deficit)</i>	444,749	(107,805)	306,271	(591,183)
<i>Ending Fund Balance/ Net Position</i>	\$20,292,484	\$20,184,679	\$20,598,755	\$20,007,572

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 2021.

Sanitary Sewer Cash Analysis	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Beginning Cash and Investments	1,274,685	1,366,562	1,366,562	1,672,833
Cash Receipts				
Receipts from Users	2,420,825	2,554,727	2,394,574	2,480,592
Investment Income	15,177	9,000	7,000	4,000
Transfer In	-	70,644	70,644	70,644
Total Cash Receipts	2,436,002	2,634,371	2,472,218	2,555,236
Non-Capital Cash Outlays				
Operating Expenses	1,832,281	1,008,718	884,380	1,150,245
Interest Expense	12,150	10,845	10,845	9,158
Principal Payments	-	84,387	84,387	103,139
Change in Investments	-	-	-	-
Transfer Out	65,634	-	-	-
Total Non-Capital Cash Outlays	1,910,065	1,103,950	979,612	1,262,542
Subtotal Net Change in Cash	525,937	1,530,421	1,492,606	1,292,694
Capital Cash Expenses				
Capital	434,060	1,638,226	1,186,335	1,883,877
Total Capital Cash Outlays	434,060	1,638,226	1,186,335	1,883,877
Total Net Change in Cash	91,877	(107,805)	306,271	(591,183)
Ending Cash and Investments	1,366,562	1,258,757	1,672,833	1,081,650

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 \$1.87/1,000 gallons. This rate is valid through December 2020 with the next contractual increase taking effect January 2021. 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 59% of all expenses within the fund. The 2021 budgeted revenues are \$6,245,615 and budgeted expenses are \$4,898,772.

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.

Wholesale Water Fund - Cash Analysis

The following cash flow displays a positive cash balance at the end of 2021. This cash analysis differs from the fund balance statement by separating cash from the net assets.

Wholesale Water Cash Analysis	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Beginning Cash and Investments	238,363	482,564	482,564	1,270,686
Cash Receipts				
Receipts from Users	2,427,469	3,868,458	4,302,162	6,241,615
Investment Income	6,350	9,000	7,000	4,000
Transfer In	-	-	-	-
Total Cash Receipts	2,433,819	3,877,458	4,309,162	6,245,615
Non-Capital Cash Outlays				
Operating Expenses	1,308,284	2,441,396	2,372,066	3,366,557
Change in Investments	-	-	-	-
Transfer Out	881,334	1,149,974	1,148,974	1,532,215
Total Non-Capital Cash Outlays	2,189,618	3,591,370	3,521,040	4,898,772
Subtotal Net Change in Cash	244,201	286,088	788,122	1,346,843
Capital Cash Expenses				
Capital	-	-	-	-
Total Capital Cash Outlays	-	-	-	-
Total Net Change in Cash	244,201	286,088	788,122	1,346,843
Ending Cash and Investments	482,564	768,652	1,270,686	2,617,529

Wholesale Water Fund Summary

	Fiscal Year 2019	Fiscal Year 2020		Fiscal Year 2021
	Actual	Budget	Projected Budget	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$1,699,248	\$1,682,714	\$1,682,714	\$2,470,836
<i>Budgeted Revenues</i>				
Charges for Services	2,283,297	3,868,458	4,302,162	6,241,615
Investment Income	6,350	9,000	7,000	4,000
Other Revenues	3,266	-	-	-
<i>Total Revenues</i>	2,292,913	3,877,458	4,309,162	6,245,615
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	119,997	121,177	116,499	125,479
Contractual	1,215,778	2,241,833	2,179,181	3,107,619
Commodities	10,233	57,713	54,713	105,426
Other Charges	62,816	-	-	-
<i>Total Operating Expenditures</i>	1,408,825	2,420,723	2,350,393	3,338,524
<i>Other Expenditures</i>				
Interfund Charges	19,289	20,673	20,673	28,033
Transfer Out	881,334	1,149,974	1,149,974	1,532,215
<i>Total Other Expenditures</i>	900,623	1,170,647	1,170,647	1,560,248
<i>Total Expenditures</i>	2,309,448	3,591,370	3,521,040	4,898,772
<i>Surplus/(Deficit)</i>	(16,534)	286,088	788,122	1,346,843
<i>Ending Fund Balance/ Net Position</i>	\$1,682,714	\$1,968,802	\$2,470,836	\$3,817,679

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. In response to the decline in commuter parking permit purchases due to COVID-19, the Village is offering discounted parking annual and semi-annual permits and adding a monthly option in 2021. The Village offers a daily parking fee of \$2.00 per day which will remain the same in 2021. The table below shows the 2020 rates and 2021 rates. METRA allows the sale of a limited number of parking permits.

PERMIT TYPE	2020 Permit Cost	Temporary 2021 Permit Cost - 50% Discount	Temporary 2021 Monthly Amount*
<i>Resident Semi-Annual</i>	\$ 150	\$ 75	\$ 12.50
<i>Non-Resident Semi-Annual</i>	\$ 200	\$ 100	\$ 16.75
<i>Resident Annual</i>	\$ 300	\$ 150	\$ 12.50
<i>Non-Resident Annual</i>	\$ 400	\$ 200	\$ 16.75
<i>Resident Motorcycle Annual</i>	\$ 100	\$ 50	\$ 4.25
<i>Non-Resident Motorcycle Annual</i>	\$ 135	\$ 68	\$ 5.75
<i>Daily Fee</i>	\$ 2	\$ 2	
<i>*Rounded for processing simplicity</i>			

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 2021 expense budget is \$572,660 and estimated revenues are \$228,840. Commuter Parking revenues are down due to significant and historic underutilization. The Village has worked with some vendors to reduce service and costs related to snow plowing and hauling that will not be needed.

Commuter Parking Fund - Cash Analysis

The following cash flow displays a positive cash balance at the end of 2021. This cash analysis differs from the fund balance statement by separating cash from the net assets.

Commuter Parking Cash Analysis	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Beginning Cash and Investments	1,673,954	1,838,369	1,838,369	1,515,778
Cash Receipts				
Receipts from Users	688,617	658,897	221,910	210,940
Investment Income	21,277	29,600	33,300	17,900
Transfer In	-	-	-	-
Total Cash Receipts	709,894	688,497	255,210	228,840
Non-Capital Cash Outlays				
Operating Expenses	545,479	865,385	577,801	572,660
Change in Investments	-	-	-	-
Transfer Out	-	-	-	-
Total Non-Capital Cash Outlays	545,479	865,385	577,801	572,660
Subtotal Net Change in Cash	164,415	(176,888)	(322,591)	(343,820)
Capital Cash Expenses				
Capital	-	-	-	-
Total Capital Cash Outlays	-	-	-	-
Total Net Change in Cash	164,415	(176,888)	(322,591)	(343,820)
Ending Cash and Investments	1,838,369	1,661,481	1,515,778	1,171,958

Commuter Parking Fund Summary

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Budget	Projected	2021
	Actual		Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$3,848,578	\$3,930,277	\$3,930,277	\$3,607,686
<i>Budgeted Revenues</i>				
Charges for Services	686,160	658,897	221,910	210,940
Investment Income	42,430	29,600	33,300	17,900
Other Revenues	2,651	-	-	-
<i>Total Revenues</i>	731,241	688,497	255,210	228,840
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	87,847	89,599	87,919	68,586
Contractual	269,408	456,611	192,463	197,576
Commodities	23,193	70,074	48,318	58,560
Other Charges	84,979	-	-	-
Capital Outlay	(76,800)	-	-	-
<i>Total Operating Expenditures</i>	388,627	616,284	328,700	324,722
<i>Other Expenditures</i>				
Interfund Charges	260,914	249,101	249,101	247,938
<i>Total Other Expenditures</i>	260,914	249,101	249,101	247,938
<i>Total Expenditures</i>	649,542	865,385	577,801	572,660
<i>Surplus/(Deficit)</i>	81,699	(176,888)	(322,591)	(343,820)
<i>Ending Fund Balance/ Net Position</i>	\$3,930,277	\$3,753,389	\$3,607,686	\$3,263,866

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 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. The 2020 rate decreased due to the impact of COVID with the demand for fuel decreasing.

Fuel Expenditures					
Year	Total billing by Fleet Services	Fuel (Wholesale)	Percentage of total	Total gallons billed	Average price per gallon (Wholesale)
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	\$787,730	\$200,000	25.37%	108,108.11	\$1.85
2021	\$1,288,370	\$315,000	24.44%	137,766.30	\$2.28

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 2020		Fiscal Year
	2019 Actual	Budget	Projected Actual	2021 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$389,215	\$614,003	\$614,003	\$736,379
<i>Budgeted Revenues</i>				
Charges for Services	1,471,409	1,323,761	1,321,761	1,316,910
Investment Income	70	50	100	50
Other Revenues	111,311	113,250	80,500	113,500
<i>Total Revenues</i>	1,582,790	1,437,061	1,402,361	1,430,460
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	410,838	437,521	433,912	437,454
Contractual	332,107	360,502	315,355	365,355
Commodities	537,658	562,070	455,500	551,625
Other Charges	2,080	3,500	2,500	3,500
<i>Total Operating Expenditures</i>	1,282,683	1,363,593	1,207,267	1,357,934
<i>Other Expenditures</i>				
Interfund Charges	75,319	72,718	72,718	72,498
<i>Total Other Expenditures</i>	75,319	72,718	72,718	72,498
<i>Total Expenditures</i>	1,358,002	1,436,311	1,279,985	1,430,432
<i>Surplus/(Deficit)</i>	224,788	750	122,376	28
<i>Ending Fund Balance/ Net Position</i>	\$614,003	\$614,753	\$736,379	\$736,407

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 2021 Budget appropriates \$1,994,112 for the replacement of assets, including IT electronic equipment and work station components, 70 police body cameras, a sidewalk plow, 2 pressure washers, a step-van, a multi-purpose trailer, a fire engine truck, and an ambulance.

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 2021 Budget.

Capital Equipment Replacement Fund Summary

	Fiscal Year 2019	Fiscal Year 2020		Fiscal Year 2021
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$6,305,809	\$7,768,034	\$7,768,034	\$7,666,004
<i>Budgeted Revenues</i>				
Charges for Services	2,217,594	2,153,193	2,153,193	2,153,193
Intergovernmental	187,715	-	-	-
Investment Income	134,757	102,000	119,000	56,000
Other Revenues	7,526	78,600	10,000	7,000
<i>Total Revenues</i>	2,547,593	2,333,793	2,282,193	2,216,193
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Commodities	277,643	262,239	246,443	224,043
Capital Outlay	807,725	3,167,968	2,137,780	1,770,069
<i>Total Operating Expenditures</i>	1,085,368	3,430,207	2,384,223	1,994,112
<i>Total Expenditures</i>	1,085,368	3,430,207	2,384,223	1,994,112
<i>Surplus/(Deficit)</i>	1,462,225	(1,096,414)	(102,030)	222,081
<i>Ending Fund Balance/ Net Position</i>	\$7,768,034	\$6,671,620	\$7,666,004	\$7,888,085

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 in 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. The HMO Blue Advantage plan was eliminated in 2021.

	Non Union and Non-Sworn	Non Union and Sworn	Dispatch Union	Fire Union	Police Union	PW Union
<i>2021 Health Insurance Employee Contributions</i>						
HMO Illinois	15%	15%	15%	15%	15%	15%
PPO	15%	15%	15%	15%	15%	15%
<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%

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 2021 budgeted adjustment is a debit to expense in the amount of \$69,846. The 2021 health insurance premiums are \$6,163,321, which is 72% of the budgeted expenditures. The 2021 premiums are budgeted to increase over the 2020 projection by 4.6%, mainly due to premium increases.

Insurance and Risk Fund Summary

	Fiscal Year 2019	Fiscal Year 2020		Fiscal Year 2021
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$5,786,479	\$6,125,044	\$6,125,044	\$5,907,626
<i>Budgeted Revenues</i>				
Charges for Services	7,592,208	7,625,470	7,610,378	8,009,818
Investment Income	476,720	128,000	106,000	43,000
Other Revenues	34,154	-	-	-
<i>Total Revenues</i>	8,103,081	7,753,470	7,716,378	8,052,818
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	598,561	670,594	589,498	610,731
Contractual	6,911,258	7,205,568	7,087,539	7,622,003
Commodities	91	-	-	-
Other Charges	4,606	12,835	6,760	7,260
<i>Total Operating Expenditures</i>	7,514,516	7,888,997	7,683,797	8,239,994
<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>	7,764,516	8,138,997	7,933,797	8,489,994
<i>Surplus/(Deficit)</i>	338,566	(385,527)	(217,419)	(437,176)
<i>Ending Fund Balance/ Net Position</i>	\$6,125,044	\$5,739,517	\$5,907,626	\$5,470,450

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 2021, 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 2021 budget appropriates \$2,058,159 to be spent on capital facility improvements. This budget includes roof, masonry, and HVAC improvements to the West Lake Pump Station and cost estimates for use in future updates to the FRRF implementation.

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 2021 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 2020		Fiscal Year
	2019		Projected	2021
	Actual	Budget	Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$2,628,479	\$3,264,484	\$3,264,484	\$3,649,596
<i>Budgeted Revenues</i>				
Charges for Services	1,107,390	1,108,316	1,108,316	1,520,018
Investment Income	51,318	42,000	34,000	18,000
Other Revenues	19,662	-	-	-
Transfers In	-	-	-	170,000
<i>Total Revenues</i>	1,178,370	1,150,316	1,142,316	1,708,018
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	16,824	17,722	16,026	25,642
Contractual	204,528	535,059	391,941	2,033,159
Capital Outlay	321,014	101,236	349,237	25,000
<i>Total Operating Expenditures</i>	542,365	654,017	757,204	2,083,801
<i>Other Expenditures</i>				
Transfer Out	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-
<i>Total Expenditures</i>	542,365	654,017	757,204	2,083,801
<i>Surplus/(Deficit)</i>	636,005	496,299	385,112	(375,783)
<i>Ending Fund Balance/ Net Position</i>	\$3,264,484	\$3,760,783	\$3,649,596	\$3,273,813

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VILLAGE OF GLENVIEW



TRUST AND AGENCY FUNDS

Overview of Trust and Agency Funds

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

- Pension Trust Funds – used to report resources that are required to be held in trust for the members and beneficiaries of defined contribution plans, other post employment benefit plans, or other employee benefit plans
 - Police Pension Fund
 - Firefighters' Pension Fund

- Escrow Funds – deposits held by the government as surety that contractors complete work they have committed to
 - Escrow Deposit Fund

- Agency Funds – used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments
 - Special Service Area Bond Fund
 - Joint Emergency Telephone Systems Board Fund

Police Pension Fund

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

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
	Actual	Budget	Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$74,378,023	\$85,370,350	\$85,370,350	\$91,125,016
<i>Budgeted Revenues</i>				
Charges for Services	2,460,430	3,428,510	3,428,510	3,428,510
Investment Income	12,993,371	5,550,000	7,140,351	6,150,000
Other Revenues	701,306	736,313	797,721	841,596
<i>Total Revenues</i>	16,155,107	9,714,823	11,366,582	10,420,106
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	5,015,960	5,126,004	5,451,203	5,659,900
Contractual	146,821	151,913	160,713	176,785
<i>Total Operating Expenditures</i>	5,162,780	5,277,917	5,611,916	5,836,685
<i>Total Expenditures</i>	5,162,780	5,277,917	5,611,916	5,836,685
<i>Surplus/(Deficit)</i>	10,992,327	4,436,906	5,754,666	4,583,421
<i>Ending Fund Balance/ Net Position</i>	\$85,370,350	\$89,807,256	\$91,125,016	\$95,708,437

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 2019	Fiscal Year 2020		Fiscal Year 2021
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$79,578,281	\$93,470,657	\$93,470,657	\$98,795,404
<i>Budgeted Revenues</i>				
Charges for Services	4,036,671	5,112,536	5,112,536	5,761,921
Investment Income	15,588,494	6,000,000	6,542,946	6,800,000
Other Revenues	868,289	861,367	860,912	908,262
<i>Total Revenues</i>	20,493,453	11,973,903	12,516,394	13,470,183
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	6,367,260	6,441,380	6,957,899	7,119,069
Contractual	233,818	238,787	233,748	257,122
<i>Total Operating Expenditures</i>	6,601,078	6,680,167	7,191,647	7,376,191
<i>Total Expenditures</i>	6,601,078	6,680,167	7,191,647	7,376,191
<i>Surplus/(Deficit)</i>	13,892,376	5,293,736	5,324,747	6,093,992
<i>Ending Fund Balance/ Net Position</i>	\$93,470,657	\$98,764,393	\$98,795,404	\$104,889,396

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 2019 Actual	Fiscal Year 2020 Projected		Fiscal Year 2021 Budget
	Budget	Actual	Budget	
<i>Beginning Fund Balance/ Net Position</i>	<i>\$1,203,408</i>	<i>\$1,239,317</i>	<i>\$1,239,317</i>	<i>\$1,258,317</i>
<i>Budgeted Revenues</i>				
Investment Income	29,576	28,000	19,000	10,000
Other Revenues	6,333	-	-	-
<i>Total Revenues</i>	<i>35,909</i>	<i>28,000</i>	<i>19,000</i>	<i>10,000</i>
<i>Budgeted Expenditures</i>				
<i>Other Expenditures</i>				
Transfer Out	-	-	-	-
<i>Total Other Expenditures</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Total Expenditures</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Surplus/(Deficit)</i>	<i>35,909</i>	<i>28,000</i>	<i>19,000</i>	<i>10,000</i>
<i>Ending Fund Balance/ Net Position</i>	<i>\$1,239,317</i>	<i>\$1,267,317</i>	<i>\$1,258,317</i>	<i>\$1,268,317</i>

Special Service Area Bond Fund

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

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Budget	Projected	2021
	Actual		Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$466,974	\$496,878	\$496,878	\$519,701
<i>Budgeted Revenues</i>				
Taxes	365,191	358,372	358,372	351,161
Investment Income	5,962	4,650	3,100	2,800
<i>Total Revenues</i>	371,153	363,022	361,472	353,961
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Other Charges	230,734	226,280	226,280	221,901
<i>Total Operating Expenditures</i>	230,734	226,280	226,280	221,901
<i>Other Expenditures</i>				
Transfer Out	110,515	112,369	112,369	109,328
<i>Total Other Expenditures</i>	110,515	112,369	112,369	109,328
<i>Total Expenditures</i>	341,249	338,649	338,649	331,229
<i>Surplus/(Deficit)</i>	29,904	24,373	22,823	22,732
<i>Ending Fund Balance/ Net Position</i>	\$496,878	\$521,251	\$519,701	\$542,433

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 \$11,363,071 in expenditures for 2021 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 2021.

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 legislation also included a provision to automatically raise the tax every July 1 by the rate of inflation prior to March of that year, and not to exceed 1 cent. The new rates effective July 1, 2020 are \$0.387 per gallon of gasoline and \$0.462 per gallon of diesel fuel. The State of Illinois distributes 54.4% of the monies to local taxing districts based on a statutory formula. In 2020 the Village appropriated \$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 \$1,764,000 and \$826,102, respectively for the resurfacing of village roadways in 2021.

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 2020		Fiscal Year
	2019 Actual	Budget	Projected Actual	2021 Budget
<i>Beginning Fund Balance</i>	<i>\$1,070,619</i>	<i>\$2,275,561</i>	<i>\$2,275,561</i>	<i>\$5,282,399</i>
<i>Budgeted Revenues</i>				
Intergovernmental	671,615	629,000	1,067,694	927,043
Investment Income	35,333	29,000	24,000	10,000
Other Revenues	58,665	-	100,000	-
SSA Contribution	-	882,000	882,000	273,200
Transfers In	11,306,334	12,573,024	10,573,024	8,090,215
<i>Total Revenues</i>	<i>12,071,947</i>	<i>14,113,024</i>	<i>12,646,718</i>	<i>9,300,458</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Other Charges	24,371	24,370	24,371	24,371
Capital Outlay	166,822	-	-	-
<i>Total Operating Expenditures</i>	<i>191,193</i>	<i>24,370</i>	<i>24,371</i>	<i>24,371</i>
<i>Other Expenditures</i>				
Capital Projects	10,675,812	15,361,879	9,615,509	11,363,071
<i>Total Other Expenditures</i>	<i>10,675,812</i>	<i>15,361,879</i>	<i>9,615,509</i>	<i>11,363,071</i>
<i>Total Expenditures</i>	<i>10,867,004</i>	<i>15,386,249</i>	<i>9,639,880</i>	<i>11,387,442</i>
<i>Surplus/(Deficit)</i>	<i>1,204,942</i>	<i>(1,273,225)</i>	<i>3,006,838</i>	<i>(2,086,984)</i>
<i>Ending Fund Balance</i>	<i>\$2,275,561</i>	<i>\$1,002,337</i>	<i>\$5,282,399</i>	<i>\$3,195,415</i>

Glen Capital Projects Fund Summary

	Fiscal Year 2019 Actual	Fiscal Year 2020		Fiscal Year 2021 Budget
		Budget	Projected Actual	
<i>Beginning Fund Balance</i>	\$94,319	\$100,171	\$100,171	\$104,265
<i>Budgeted Revenues</i>				
Investment Income	2,986	3,600	1,200	1,000
Transfers In	89,358	2,894	2,894	-
<i>Total Revenues</i>	92,344	6,494	4,094	1,000
<i>Budgeted Expenditures</i>				
<i>Other Expenditures</i>				
Capital Projects	86,492	-	-	-
<i>Total Other Expenditures</i>	86,492	-	-	-
<i>Total Expenditures</i>	86,492	-	-	-
<i>Surplus/(Deficit)</i>	5,852	6,494	4,094	1,000
<i>Ending Fund Balance</i>	\$100,171	\$106,665	\$104,265	\$105,265

Permanent Fund Summary

	Fiscal Year 2019	Fiscal Year 2020		Fiscal Year 2021
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance</i>	\$28,877,556	\$29,515,259	\$29,515,259	\$29,846,259
<i>Budgeted Revenues</i>				
Charges for Services	-	156,000	156,000	156,000
Investment Income	593,534	150,000	175,000	100,000
Other Revenues	44,193	1,535,518	-	1,535,518
<i>Total Revenues</i>	637,727	1,841,518	331,000	1,791,518
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	24	131,421	-	131,421
<i>Total Operating Expenditures</i>	24	131,421	-	131,421
<i>Other Expenditures</i>				
Transfer Out	-	1,000,000	-	1,000,000
<i>Total Other Expenditures</i>	-	1,000,000	-	1,000,000
<i>Total Expenditures</i>	24	1,131,421	-	1,131,421
<i>Surplus/(Deficit)</i>	637,703	710,097	331,000	660,097
<i>Ending Fund Balance</i>	\$29,515,259	\$30,225,356	\$29,846,259	\$30,506,356

Motor Fuel Tax Fund Summary

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
	Actual	Budget	Actual	Budget
<i>Beginning Fund Balance</i>	<i>\$1,854,138</i>	<i>\$2,188,608</i>	<i>\$2,188,608</i>	<i>\$658,119</i>
<i>Budgeted Revenues</i>				
Intergovernmental	2,362,109	2,907,891	2,346,058	2,620,102
Investment Income	59,139	49,600	50,200	22,400
Other Revenues	8,721	-	-	-
Transfers In	-	-	420,000	-
<i>Total Revenues</i>	<i>2,429,970</i>	<i>2,957,491</i>	<i>2,816,258</i>	<i>2,642,502</i>
<i>Budgeted Expenditures</i>				
<i>Other Expenditures</i>				
Capital Projects	2,095,500	4,607,889	4,346,747	2,620,102
<i>Total Other Expenditures</i>	<i>2,095,500</i>	<i>4,607,889</i>	<i>4,346,747</i>	<i>2,620,102</i>
<i>Total Expenditures</i>	<i>2,095,500</i>	<i>4,607,889</i>	<i>4,346,747</i>	<i>2,620,102</i>
<i>Surplus/(Deficit)</i>	<i>334,470</i>	<i>(1,650,398)</i>	<i>(1,530,489)</i>	<i>22,400</i>
<i>Ending Fund Balance</i>	<i>\$2,188,608</i>	<i>\$538,210</i>	<i>\$658,119</i>	<i>\$680,519</i>

VILLAGE OF GLENVIEW



DEBT FUND

Corporate Purpose Bonds Fund

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

There are two outstanding Corporate Purpose Bonds Fund debt issuances, General Obligation Refunding Bond Series 2012B and General Obligation Purpose Bond Series 2013A, which was issued for the purpose of financing the Municipal Building expansion, including the Village Hall relocation. The 2013A bonds are abated 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 2021 budgeted expenditures are \$2,214,532.

	Fiscal Year 2019 Actual	Fiscal Year 2020		Fiscal Year 2021 Budget
		Budget	Projected Actual	
<i>Beginning Fund Balance</i>	\$468,727	\$500,473	\$500,473	\$505,642
<i>Budgeted Revenues</i>				
Investment Income	17,298	21,905	7,110	7,010
Transfers In	2,228,989	2,209,982	2,209,982	2,213,032
<i>Total Revenues</i>	2,246,286	2,231,887	2,217,092	2,220,042
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	440	440	440	440
Other Charges	2,203,083	2,211,483	2,211,483	2,214,532
<i>Total Operating Expenditures</i>	2,203,523	2,211,923	2,211,923	2,214,972
<i>Other Expenditures</i>				
Transfer Out	11,018	-	-	-
<i>Total Other Expenditures</i>	11,018	-	-	-
<i>Total Expenditures</i>	2,214,541	2,211,923	2,211,923	2,214,972
<i>Surplus/(Deficit)</i>	31,746	19,964	5,169	5,070
<i>Ending Fund Balance</i>	\$500,473	\$520,437	\$505,642	\$510,712

VILLAGE OF GLENVIEW



BUDGETS BY DEPARTMENT

Department Summary

The Village of Glenview's 2021 Budget represents a compilation of all departments working together to present a structurally balanced budget. The Village has eight departments and a budget spanning 23 funds. The Village has a fiduciary responsibility to be prudent in the expenditure of public funds. In order to ensure that public funds are being spent efficiently and effectively and to maintain the fund balance benchmarks set by Village policy, the goal is to present proposed budgets that reflect controlled expenditures at the lowest level possible while still providing the targeted level of service.

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

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

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

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

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

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

Department/Fund Relationship

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

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

* Major Fund

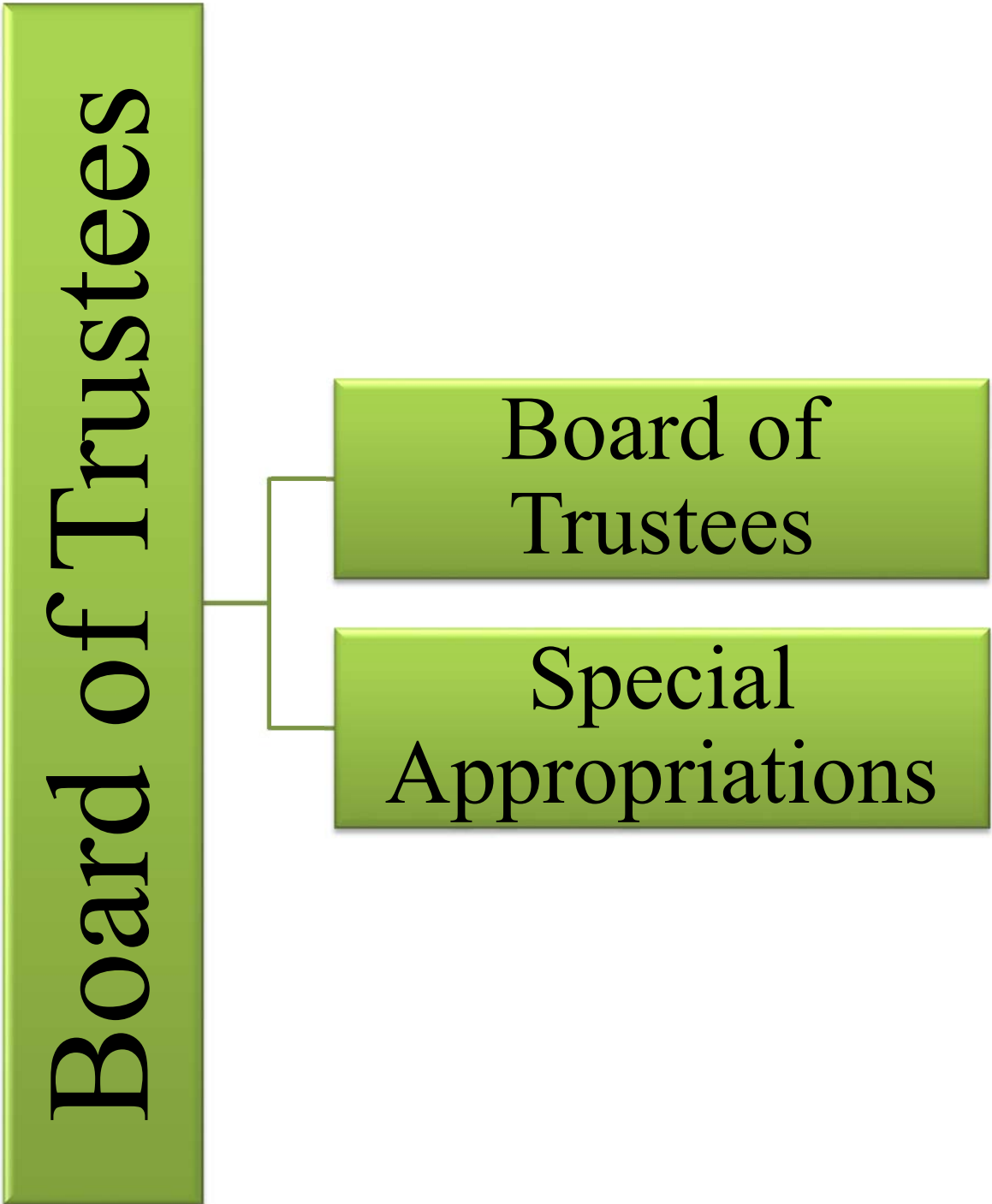
Department Summary

All Funds and Departments

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Budget	Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	49,659,749	51,460,139	50,416,116	52,030,626
Contractual	49,741,195	53,454,731	52,039,894	56,635,325
Commodities	3,274,108	3,968,882	3,665,803	3,935,875
Other Charges	18,316,460	20,473,083	19,941,418	21,034,960
Capital Outlay	1,467,198	3,512,204	2,553,817	1,894,959
Total Operating Expenditures	122,458,710	132,869,039	128,617,048	135,531,745
<i>Other Expenditures</i>				
Interfund Charges	6,716,841	6,032,787	6,032,787	6,623,464
Capital Projects	15,474,364	26,516,594	19,390,527	21,581,148
Depreciation	2,096,143	-	-	-
Transfer Out	14,383,686	15,722,325	13,722,325	11,774,575
Total Other Expenditures	38,671,033	48,271,706	39,145,639	39,979,187
Total Expenditures	161,129,743	181,140,744	167,762,687	175,510,932
<i>Funding Sources</i>				
Corporate Fund	73,668,387	79,388,697	75,359,185	73,512,095
Police Special Fund	10,097	15,000	6,800	19,890
Foreign Fire Fund	171,335	113,630	149,903	114,143
Waukegan/Golf TIF Fund	1,020,534	1,033,163	1,104,200	1,117,117
Special Tax Allocation Fund	30,920,674	28,713,646	28,831,210	29,777,131
Glenview Water Fund	12,015,895	15,383,930	14,350,630	17,456,324
Glenview Sanitary Fund	2,244,914	2,742,176	2,165,947	3,146,419
Wholesale Water Fund	2,309,448	3,591,370	3,521,040	4,898,772
Commuter Parking Fund	649,542	865,385	577,801	572,660
Municipal Equipment Replacement Fund	1,358,002	1,436,311	1,279,985	1,430,432
Capital Equipment Replacement Fund	1,085,368	3,430,207	2,384,223	1,994,112
Insurance and Risk Fund	7,764,516	8,138,997	7,933,797	8,489,994
Facility Repair and Replacement Fund	542,365	654,017	757,204	2,083,801
Police Pension Fund	5,162,780	5,277,917	5,611,916	5,836,685
Firefighters' Pension Fund	6,601,078	6,680,167	7,191,647	7,376,191
Escrow Deposit Fund	-	-	-	-
Special Service Area Bond Fund	341,249	338,649	338,649	331,229
Capital Projects Fund	10,867,004	15,386,249	9,639,880	11,387,442
Glen Capital Projects Fund	86,492	-	-	-
Village Permanent Fund	24	1,131,421	-	1,131,421
Motor Fuel Tax Fund	2,095,500	4,607,889	4,346,747	2,620,102
Corporate Purpose Bonds Fund	2,214,541	2,211,923	2,211,923	2,214,972
Total Funds Sources	161,129,743	181,140,744	167,762,687	175,510,932

Department Summary Continued

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2018		Projected	2021
	Actual	Budget	Actual	Budget
<i>Expenditures By Department</i>				
Board of Trustees	443,641	477,911	439,607	505,280
General Government	49,378,932	48,740,170	46,408,499	45,034,651
Village Manager's Office	17,820,166	19,203,102	18,258,581	18,691,795
Administrative Services	7,068,667	9,873,944	8,478,354	8,259,511
Public Works	21,561,817	24,999,399	23,752,065	27,828,726
Police	18,792,229	20,502,444	20,039,606	21,048,371
Fire	24,318,652	25,392,212	25,893,521	27,221,404
Community Development	21,745,639	31,951,562	24,492,454	26,921,193
<i>Total Expenditures</i>	161,129,743	181,140,744	167,762,687	175,510,932
	-	-	-	-
<i>Full Time Positions by Department</i>				
Village Manager's Office	54.55	55.55	53.00	53.85
Administrative Services	10.65	10.15	10.10	10.25
Public Works	40.98	41.03	40.58	35.85
Police	75.00	76.00	75.00	75.00
Fire	81.00	81.00	81.00	81.00
Community Development	14.30	15.30	13.30	13.05
<i>Total Full Time Positions</i>	276.48	279.03	272.98	269.00
<i>Part Time Positions by Department</i>				
Board of Trustees	1.00	-	-	-
Village Manager's Office	4.31	5.16	5.16	4.69
Administrative Services	2.95	3.64	2.65	2.63
Public Works	1.25	0.75	0.75	0.78
Community Development	2.25	2.25	2.25	2.72
<i>Total Part Time Positions</i>	11.76	11.80	10.81	10.82
<i>Total Full Time Equivalent</i>	288.24	290.83	283.79	279.82



Village Board of Trustees Department Summary

Board of Trustees and Special Appropriations

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Budget	Projected	2021
	Actual		Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	68,809	78,316	67,300	105,243
Contractual	373,715	397,995	371,395	399,125
Commodities	1,116	1,600	912	912
<i>Total Operating Expenditures</i>	443,641	477,911	439,607	505,280
<i>Total Expenditures</i>	443,641	477,911	439,607	505,280
<i>Funding Sources</i>				
Corporate Fund	443,641	477,911	439,607	505,280
<i>Total Funds Sources</i>	443,641	477,911	439,607	505,280
<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	-	-	-
Special Appropriations	-	-	-	-
<i>Total Part Time</i>	1.00	-	-	-
<i>Total Full Time Equivalents</i>	1.00	-	-	-

*Board of Trustees positions are included in the Village Manager's Office budget beginning 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. The Board of Trustee expenses have been incorporated into the Village Manager’s Office budget beginning in 2020.

	Fiscal Year 2019	Fiscal Year 2020		Fiscal Year 2021
	Actual	Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	9,391	-	-	-
Contractual	46,993	-	-	-
Commodities	-	-	-	-
<i>Total Operating Expenditures</i>	56,384	-	-	-
<i>Total Expenditures</i>	56,384	-	-	-
<i>Funding Sources</i>				
Corporate Fund	56,384	-	-	-
<i>Total Funds Sources</i>	56,384	-	-	-
<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	-	-	-
Trustees*	0.60	-	-	-
<i>Total Part Time</i>	1.00	-	-	-
<i>Total Full Time Equivalents</i>	1.00	-	-	-

Board of Trustees

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019 Actual	Budget	Projected Actual	2021 Budget
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Personnel	9,391	-	-	-
Contractual	46,993	-	-	-
Commodities	-	-	-	-
Total Operating Expenditures	56,384	-	-	-
Total Expenditures	56,384	-	-	-
Funding Sources				
Corporate Fund	56,384	-	-	-
Total Funds Sources	56,384	-	-	-
<u>Personnel Budget by Position</u>				
Full Time Positions				
NA	-	-	-	-
Total Full Time	-	-	-	-
Part Time Positions				
Board President*	0.40	-	-	-
Trustees*	0.60	-	-	-
Total Part Time	1.00	-	-	-
Total Full Time Equivalent	1.00	-	-	-

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

Special Appropriations

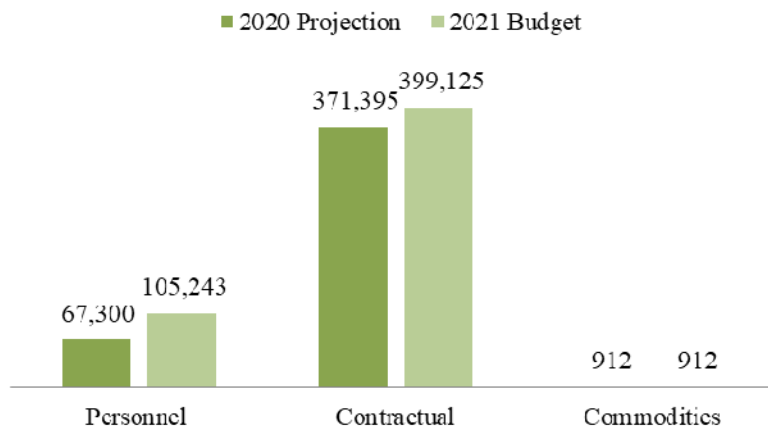
The Village Board of Trustees has historically allocated funds for certain social services as part of the annual budget cycle. Agencies requesting funding in the 2021 budget were required to complete a comprehensive request for funding application. The applications were evaluated and scored by a staff committee and recommendations for funding were presented to the Board for consideration. In 2021, the Village Board approved funding for four agencies across three service categories as seen below:

<i>Agency</i>	<i>Service Category</i>	<i>2021 Funding</i>
Youth Services of Glenview Northbrook	Youth Mental Health Services/Programming	\$155,000 plus continuation of landscape & snow/ice removal services
North Shore Senior Center	Senior Assistance	\$157,510
The Josselyn Center	Family Mental Health Services/Programming	\$50,000
Family Service Center	Family Mental Health Services/Programming	\$25,000

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.

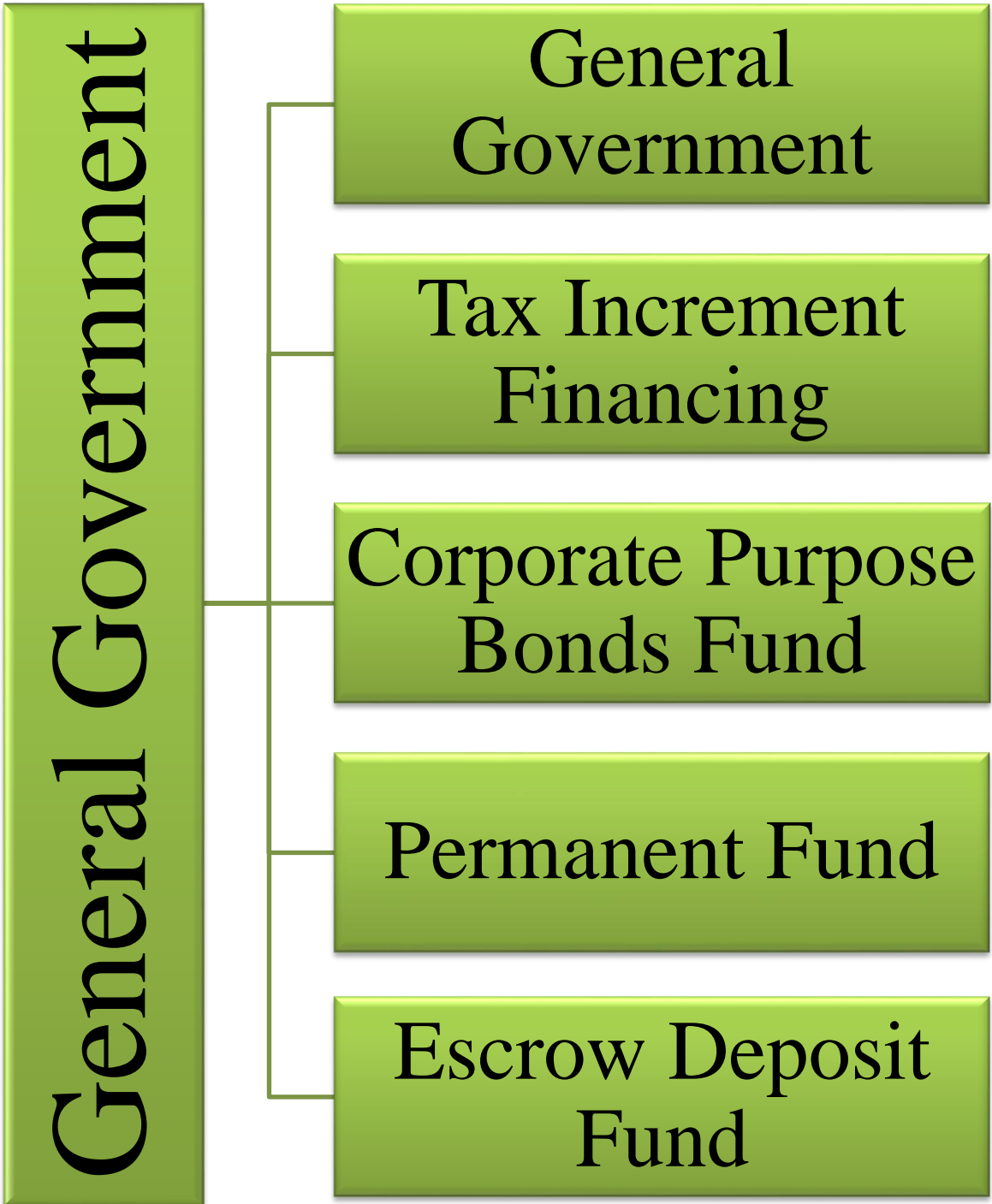
Expenditure Analysis

- Appropriations for social service agencies increased from \$360,095 in 2020 to \$387,510 in 2021
- 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 2020		Fiscal Year
	2019	Budget	Projected	2021
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	59,418	78,316	67,300	105,243
Contractual	326,723	397,995	371,395	399,125
Commodities	1,116	1,600	912	912
<i>Total Operating Expenditures</i>	387,258	477,911	439,607	505,280
<i>Total Expenditures</i>	387,258	477,911	439,607	505,280
 <i>Funding Sources</i>				
Corporate Fund	387,258	477,911	439,607	505,280
<i>Total Funds Sources</i>	387,258	477,911	439,607	505,280



General Government Department Summary

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

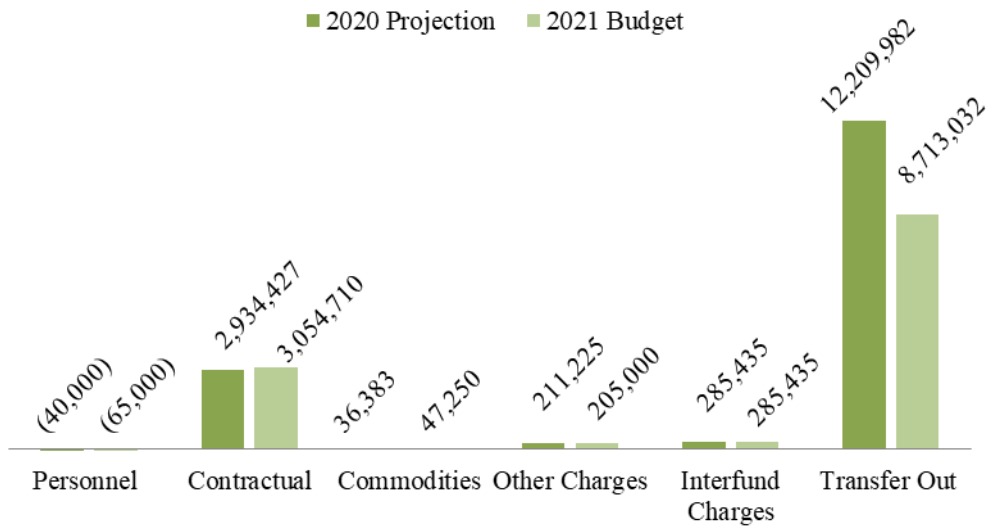
	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019 Actual	Budget	Projected Actual	2021 Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	-	(70,000)	(40,000)	(65,000)
Contractual	24,748,253	24,252,880	24,107,226	25,075,277
Commodities	80,895	53,625	36,383	47,250
Other Charges	10,915,297	10,008,248	9,809,473	9,808,657
<i>Total Operating Expenditures</i>	35,744,445	34,244,753	33,913,082	34,866,184
<i>Other Expenditures</i>				
Interfund Charges	558,285	285,435	285,435	285,435
Transfer Out	13,076,203	14,209,982	12,209,982	9,883,032
<i>Total Other Expenditures</i>	13,634,488	14,495,417	12,495,417	10,168,467
<i>Total Expenditures</i>	49,378,932	48,740,170	46,408,499	45,034,651
<i>Funding Sources</i>				
Corporate Fund	16,321,264	17,079,792	15,637,452	12,240,427
Waukegan/Golf TIF	1,005,696	1,016,478	1,086,813	1,100,073
Special Tax Allocation Fund	29,837,408	27,300,556	27,472,311	28,347,758
Village Permanent Fund	24	1,131,421	-	1,131,421
Debt Service Fund	2,214,541	2,211,923	2,211,923	2,214,972
<i>Total Funds Sources</i>	49,378,932	48,740,170	46,408,499	45,034,651

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 2021 budget for Transfers Out includes the Capital Projects fund transfer of \$6,500,000 and transfers for debt service payments of \$2,213,032. The 2021 amount is lower than 2020 due to a one-time transfer for Capital Projects in 2020 that is not included in the 2021 budget.
- Contractual expenditures include funding for economic development agreements and other professional services



General Government - Corporate Fund

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	-	(70,000)	(40,000)	(65,000)
Contractual	3,052,160	3,190,750	2,934,427	3,054,710
Commodities	80,895	53,625	36,383	47,250
Other Charges	1,104	410,000	211,225	205,000
Total Operating Expenditures	3,134,159	3,584,375	3,142,035	3,241,960
<i>Other Expenditures</i>				
Interfund Charges	208,116	285,435	285,435	285,435
Transfer Out	12,978,989	13,209,982	12,209,982	8,713,032
Total Other Expenditures	13,187,105	13,495,417	12,495,417	8,998,467
Total Expenditures	16,321,264	17,079,792	15,637,452	12,240,427
<i>Funding Sources</i>				
Corporate Fund	16,321,264	17,079,792	15,637,452	12,240,427
Total Funds Sources	16,321,264	17,079,792	15,637,452	12,240,427

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 original projected Waukegan/Golf TIF sunset date of December 31, 2023 is currently being reviewed for an accelerated closure date, if feasible.

The Glen TIF

The Special Tax Allocation Fund accounts for the revenues and expenditures of The Glen TIF. Contractual expenses include the distribution of \$21,493,613 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 is \$170,000 budgeted in 2021 for architectural services for the Glen Town Center parking deck project.

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 2019	Fiscal Year 2020		Fiscal Year 2021
	Actual	Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	21,695,629	20,930,269	21,172,359	21,888,706
Other Charges	8,711,110	7,386,765	7,386,765	7,389,125
<i>Total Operating Expenditures</i>	30,406,739	28,317,034	28,559,124	29,277,831
<i>Other Expenditures</i>				
Interfund Charges	350,169	-	-	-
Transfer Out	86,196	-	-	170,000
<i>Total Other Expenditures</i>	436,365	-	-	170,000
 <i>Total Expenditures</i>	 30,843,104	 28,317,034	 28,559,124	 29,447,831
 <i>Funding Sources</i>				
Waukegan/Golf TIF Fund	1,005,696	1,016,478	1,086,813	1,100,073
Special Tax Allocation Fund	29,837,408	27,300,556	27,472,311	28,347,758
<i>Total Funds Sources</i>	30,843,104	28,317,034	28,559,124	29,447,831

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 initiatives *outside* of The Glen. The fund is also allowed to provide short-term liquidity for TIF District expenses.

For 2021, the projected \$1,131,421 expense is related to the closing costs for the sale of the former Bess Hardware site (a property the Village purchased in 2017), a tollway feasibility study for Interstate 294, and downtown parking improvements. 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 2019	Fiscal Year 2020		Fiscal Year 2021
	Actual	Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	24	131,421	-	131,421
Other Charges	-	-	-	-
<i>Total Operating Expenditures</i>	24	131,421	-	131,421
<i>Other Expenditures</i>				
Transfer Out	-	1,000,000	-	1,000,000
<i>Total Other Expenditures</i>	-	1,000,000	-	1,000,000
<i>Total Expenditures</i>	24	1,131,421	-	1,131,421
<i>Funding Sources</i>				
Village Permanent Fund	24	1,131,421	-	1,131,421
<i>Total Funds Sources</i>	24	1,131,421	-	1,131,421

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.

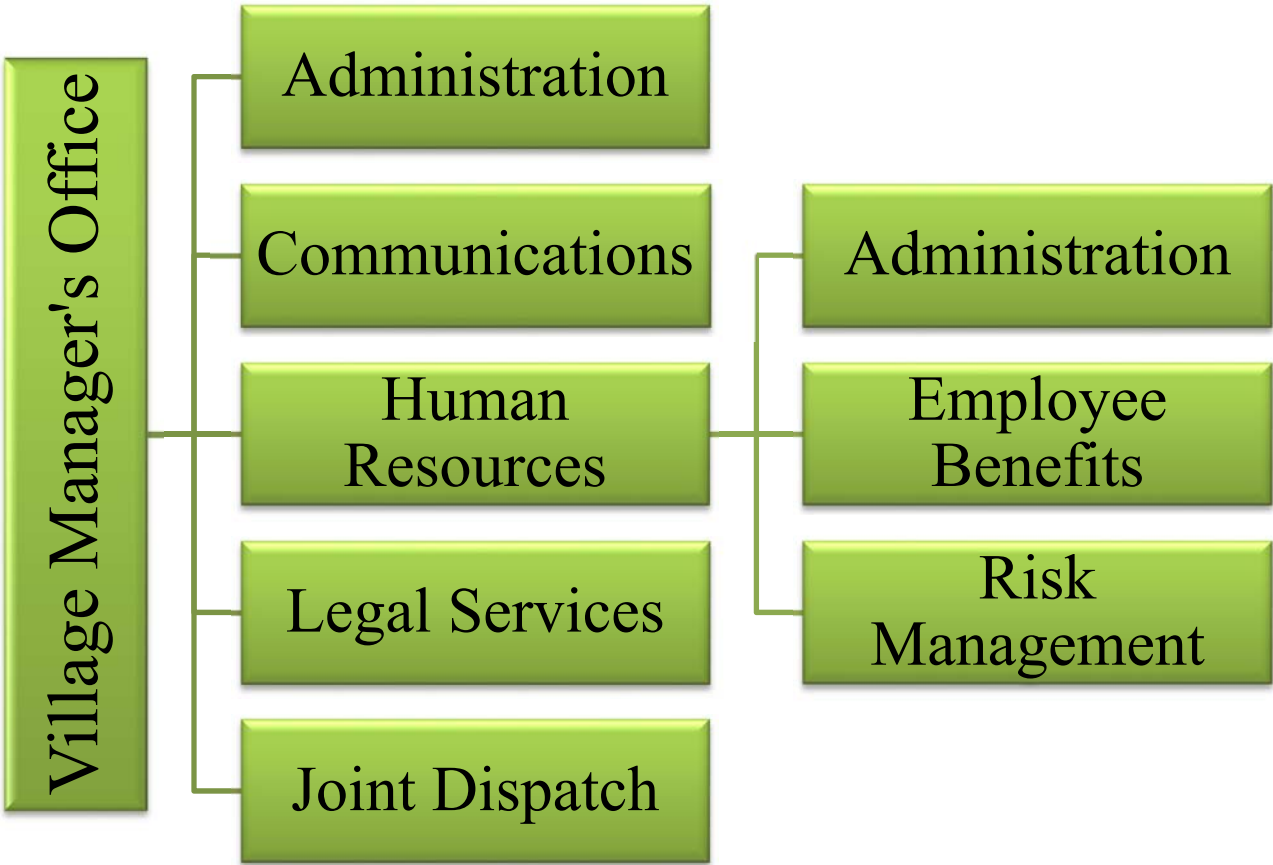
Currently, there are two outstanding Corporate Purpose Bonds Fund debt issuances, General Obligation Refunding Bond Series 2012B and General Obligation Bond Series 2013A. Bond Series 2004B was issued to provide resources for the construction of the police headquarters and was partially defeased in December 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 \$2,214,972 in 2021.

	Fiscal Year 2019	Fiscal Year 2020		Fiscal Year 2021
	Actual	Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	440	440	440	440
Other Charges	2,203,083	2,211,483	2,211,483	2,214,532
<i>Total Operating Expenditures</i>	2,203,523	2,211,923	2,211,923	2,214,972
<i>Other Expenditures</i>				
Transfer Out	11,018	-	-	-
<i>Total Other Expenditures</i>	11,018	-	-	-
<i>Total Expenditures</i>	2,214,541	2,211,923	2,211,923	2,214,972
<i>Funding Sources</i>				
Debt Service Fund	2,214,541	2,211,923	2,211,923	2,214,972
<i>Total Funds Sources</i>	2,214,541	2,211,923	2,211,923	2,214,972

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 2019 through 2021 for the Escrow Deposit Fund.



Village Manager's Department Summary

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

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019 Actual	Budget	Projected Actual	2021 Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	7,597,070	8,628,912	8,051,704	8,342,523
Contractual	7,949,236	8,657,359	8,437,677	8,498,471
Commodities	29,867	37,679	34,670	37,776
Other Charges	410,445	216,731	72,109	56,495
<i>Total Operating Expenditures</i>	15,986,618	17,540,681	16,596,160	16,935,264
<i>Other Expenditures</i>				
Interfund Charges	1,583,548	1,412,421	1,412,421	1,506,531
Transfer Out	250,000	250,000	250,000	250,000
<i>Total Other Expenditures</i>	1,833,548	1,662,421	1,662,421	1,756,531
<i>Total Expenditures</i>	17,820,166	19,203,102	18,258,581	18,691,795
<i>Funding Sources</i>				
Corporate Fund	9,956,383	10,957,670	10,232,966	10,096,892
Special Tax Allocation Fund	72,251	82,499	71,882	84,397
Glenview Water Fund	3,486	4,125	1,290	1,290
Glenview Sanitary Fund	1,268	1,500	360	360
Wholesale Water Fund	22,263	18,311	18,286	18,862
Insurance and Risk Fund	7,764,516	8,138,997	7,933,797	8,489,994
<i>Total Funds Sources</i>	17,820,166	19,203,102	18,258,581	18,691,795
<u><i>Personnel Budget by Division</i></u>				
<i>Full Time Positions</i>				
Administration	3.30	3.30	3.30	3.70
Communications	1.00	2.00	2.00	2.00
Human Resources Administration	2.20	2.20	1.80	1.80
Risk Management	1.05	1.05	0.90	1.35
Joint Dispatch	47.00	47.00	45.00	45.00
<i>Total Full Time</i>	54.55	55.55	53.00	53.85
<i>Part Time Positions</i>				
Administration	0.56	1.56	1.56	1.00
Communications	0.90	0.75	0.75	0.75
Risk Management	-	-	-	0.09
Joint Dispatch	2.85	2.85	2.85	2.85
<i>Total Part Time</i>	4.31	5.16	5.16	4.69
<i>Total Full Time Equivalents</i>	58.86	60.71	58.16	58.54

Village Manager's Office

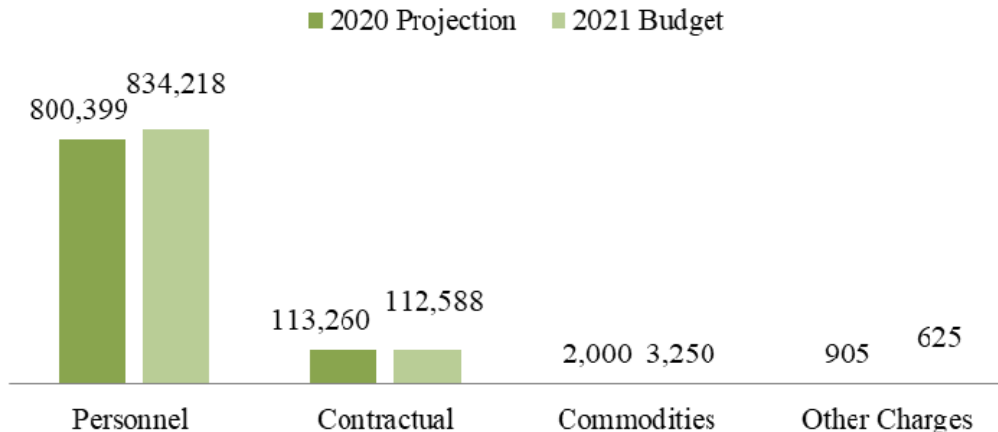
The Village Manager is the Chief Administrative Officer of the Village of Glenview and is responsible for implementing policies established by the Village Board. All departments are under the administrative authority of the Village Manager. The Village Manager's Office oversees the day to day operations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

2020 Accomplishments

- Managed the Village's response to the COVID-19 pandemic, which included key operational changes, procurement of necessary supplies, virtual public meetings, informing residents and businesses of state and local regulations, and reopening Village Hall to the public.
- Oversaw the successful negotiation of collective bargaining agreements with Public Works, Police and Fire.
- Developed monthly performance report that includes key performance indicators (KPI) for all Village departments.
- Coordinated with Cook County to facilitate safe and socially distanced early voting at Village Hall during the 2020 presidential primary and general election.

Expenditure Analysis

- The majority of expenses are personnel and contractual to manage the day-to-day operations of the Village



Village Manager's Office

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
	Actual	Budget	Actual	Budget
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Personnel	804,885	783,965	800,399	834,218
Contractual	191,841	168,933	113,260	112,588
Commodities	1,674	2,000	2,000	3,250
Other Charges	4,239	19,075	905	625
Total Operating Expenditures	1,002,639	973,973	916,564	950,681
Total Expenditures	1,002,639	973,973	916,564	950,681
Funding Sources				
Corporate Fund	908,125	883,163	826,396	857,422
Special Tax Allocation Fund	72,251	72,499	71,882	74,397
Wholesale Water Fund	22,263	18,311	18,286	18,862
Total Funds Sources	1,002,639	973,973	916,564	950,681
Full Time Positions				
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	-	-	-	0.40
Special Projects Manager	0.30	0.30	0.30	0.30
Executive Assistant	1.00	1.00	1.00	1.00
Total Full Time	3.30	3.30	3.30	3.70
Part Time Positions				
Board President	-	0.40	0.40	0.40
Trustees	-	0.60	0.60	0.60
Administration Intern	0.56	0.56	0.56	-
Total Part Time	0.56	1.56	1.56	1.00
Total Full Time Equivalent	3.86	4.86	4.86	4.70

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

Communications

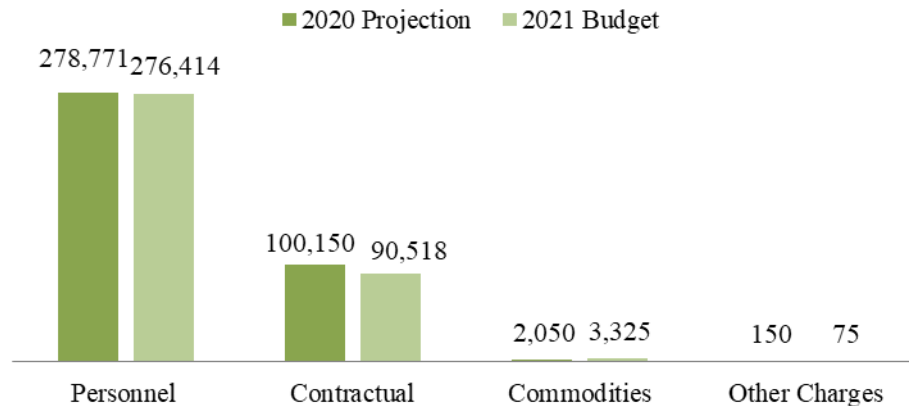
The Communications Division is responsible for managing media relations, the Village printed and emailed newsletters, the Village website and Glenview Television (GVTV). The printed Village newsletter is mailed to all residents 10 times during the year and e-Glenview is produced weekly on Fridays. Glenview TV staff and volunteers produce an average of 10 hours of original programming every week, including eight live Village meetings a month. Glenview TV also provides coverage of special events, such as the annual 4th of July parade and Veterans Day and Memorial Day ceremonies.

2020 Accomplishments

- Coordinated and produced a comprehensive communications campaign regarding the emergence, spread and impacts of the novel coronavirus pandemic, including two months of daily E-Glenview newsletters, construction and maintenance of three web pages, social media posts, production of informational videos for the Village and Glenview Chamber of Commerce, and photos and articles for print newsletters.
- Coordinated communications for the 2020 U.S. Census, including construction and maintenance of a dedicated web page, creation and production of foreign language advertisements and three banners, a promotional video, newsletter and e-newsletter articles, and local memes for social media posts.
- Created an internal directory of all Village website pages and assigned responsibilities for updates to ensure information is available to the public in a timely fashion.

Expenditure Analysis

- Personnel expenditures include two full-time Cable Production positions and one part-time Communications Manager
- Contractual expenditures include the printing and mailing of the Glenview Village Report Newsletter



Communications

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
	Actual	Budget	Actual	Budget
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Personnel	205,920	272,105	278,771	276,414
Contractual	88,396	89,570	100,150	90,518
Commodities	1,538	2,250	2,050	3,325
Other Charges	387	3,100	150	75
Total Operating Expenditures	296,241	367,025	381,121	370,332
Total Expenditures	296,241	367,025	381,121	370,332
Funding Sources				
Corporate Fund	296,241	367,025	381,121	370,332
Total Funds Sources	296,241	367,025	381,121	370,332
Full Time Positions				
Cable TV Coordinator	1.00	1.00	1.00	1.00
Cable Production Assistant	-	1.00	1.00	1.00
Total Full Time	1.00	2.00	2.00	2.00
Part Time Positions				
Communications Manager	0.75	0.75	0.75	0.75
Cable TV Technician	0.15	-	-	-
Total Part Time	0.90	0.75	0.75	0.75
Total Full Time Equivalent	1.90	2.75	2.75	2.75

Human Resources Administration

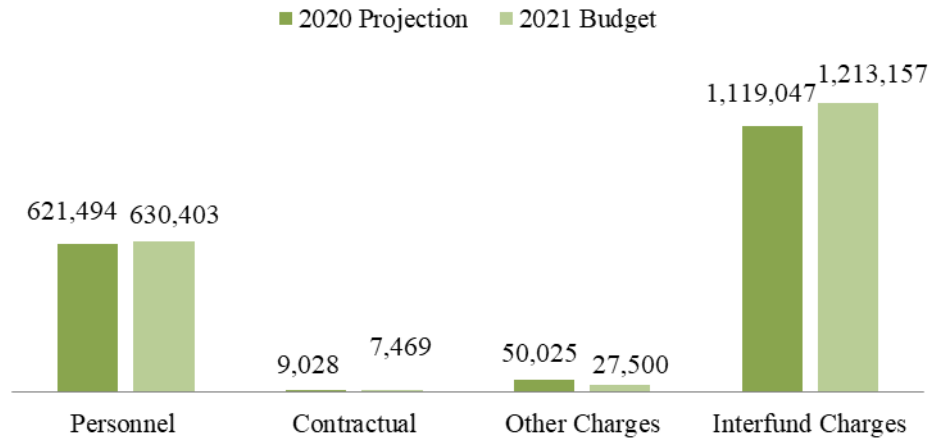
The Human Resources Division includes two subdivisions; Employee Benefits and Risk Management. The administrative arm of the division is responsible for coordinating personnel related activities. Areas of responsibility include employee recruitment and retention, implementation and interpretation of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

2020 Accomplishments

- Provided sexual harassment training to comply with new state requirements.
- The Collective Bargaining Agreements for the Police, Fire and Public Works units were settled.
- Implemented an Applicant Tracking and New Hire Onboarding software to eliminate paper processes and improve the applicant/ new hire experience. This software includes: an online application, automated system to schedule interviews and a tracking mechanism for workflow processing.
- Developed workplace policies and guidance for the COVID 19 pandemic to protect the safety of individuals working on behalf of the Village and the public.

Expenditure Analysis

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



Human Resource Administration

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	260,418	670,846	621,494	630,403
Contractual	36,282	12,629	9,028	7,469
Commodities	907	729	564	776
Other Charges	46,880	114,566	50,025	27,500
<i>Total Operating Expenditures</i>	344,487	798,770	681,111	666,148
<i>Other Expenditures</i>				
Interfund Charges	1,298,850	1,119,047	1,119,047	1,213,157
<i>Total Other Expenditures</i>	1,298,850	1,119,047	1,119,047	1,213,157
<i>Total Expenditures</i>	1,643,337	1,917,817	1,800,158	1,879,305
<i>Funding Sources</i>				
Corporate Fund	1,643,337	1,917,817	1,800,158	1,879,305
<i>Total Funds Sources</i>	1,643,337	1,917,817	1,800,158	1,879,305
<i>Full Time Positions</i>				
Assistant Village Manager	0.70	0.70	0.70	0.70
Assistant to the Village Manager	0.80	0.80	0.40	0.40
Human Resources Generalist	0.70	0.70	0.70	0.70
<i>Total Full Time</i>	2.20	2.20	1.80	1.80
<i>Part Time Positions</i>				
N/A	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalent</i>	2.20	2.20	1.80	1.80

Employee Benefits

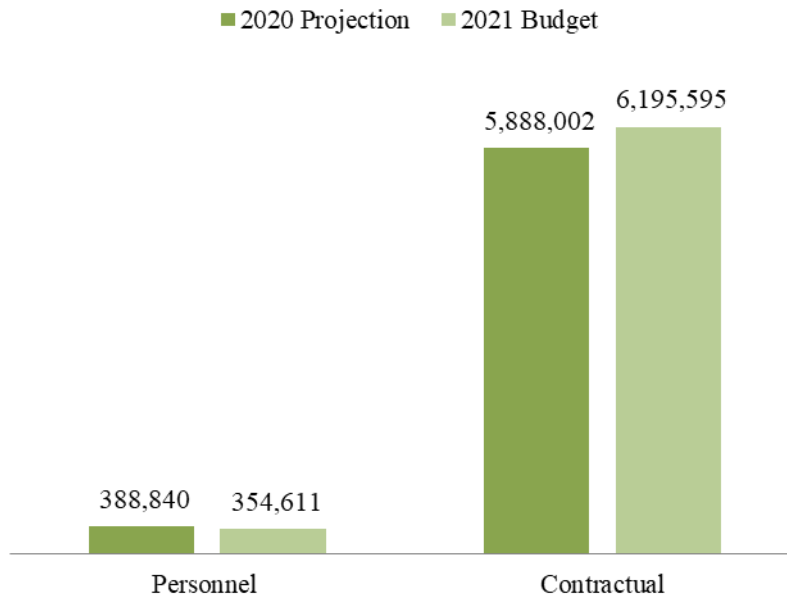
Employee Benefits is a subdivision of Human Resources. This subdivision is responsible for managing costs related to the personnel benefits provided by the Village. Such benefits include health, dental and life insurance, and the dental reimbursement and flex spending programs. Employee Benefits also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

2020 Accomplishments

- The Village-wide Insurance Committee continued to meet to review the Village’s insurance program.
- Eliminated the HMO BA plan effective January 1, 2021 and communicated these changes successfully to all impacted work groups.
- Successfully completed special enrollment periods for Public Works, Police, and Fire union groups as contracts were ratified.
- Streamlined ability for employees to update their personal information (legal name changes, address changes, contact information) using Employee Self Service.
-

Expenditure Analysis

- Personnel expenses are budgeted to be \$354,611 in 2021 for the Insurance Opt-Out program and Dental Reimbursement program
- Contractual expenditures include health insurance premiums which are projected to be \$5,855,713 in 2020, while the 2021 Budget is \$6,163,321
- Contractual expenditures also include claim administration for the dental reimbursement program, flexible spending and the employee assistance program



Employee Benefits

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	368,115	436,522	388,840	354,611
Contractual	5,840,009	5,951,960	5,888,002	6,195,595
Other Charges	(4)	-	-	-
<i>Total Operating Expenditures</i>	6,208,121	6,388,482	6,276,842	6,550,206
<i>Total Expenditures</i>	6,208,121	6,388,482	6,276,842	6,550,206
<i>Funding Sources</i>				
Insurance and Risk Fund	6,208,121	6,388,482	6,276,842	6,550,206
<i>Total Funds Sources</i>	6,208,121	6,388,482	6,276,842	6,550,206

Risk Management

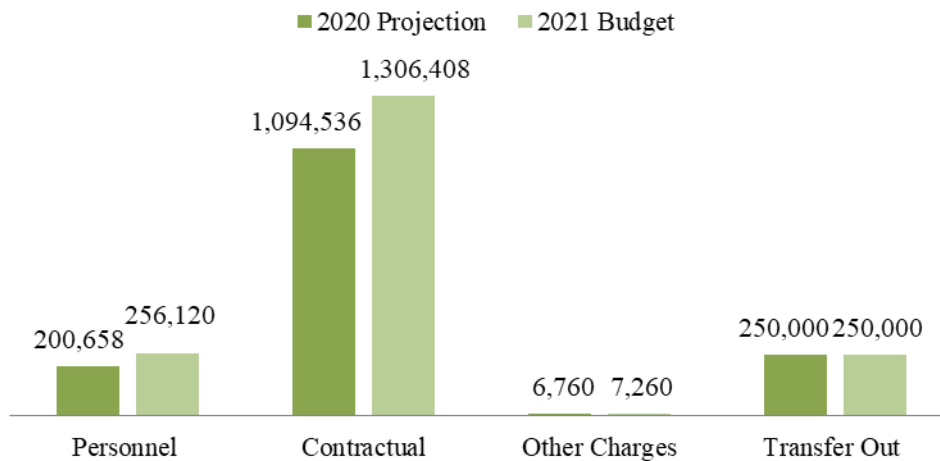
Risk Management is a subdivision of Human Resources. This subdivision is responsible for managing costs related to insurance liabilities. Such costs include insurance premiums, workers' compensation and general liability claims paid, claims liabilities, and third party administrator services. A portion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

2020 Accomplishments

- 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 2020 Projections are based on actual experience and outstanding claims; the 2021 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 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	230,446	234,072	200,658	256,120
Contractual	969,640	1,133,608	1,094,536	1,306,408
Commodities	91	-	-	-
Other Charges	4,610	12,835	6,760	7,260
<i>Total Operating Expenditures</i>	1,204,787	1,380,515	1,301,954	1,569,788
<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>	1,454,787	1,630,515	1,551,954	1,819,788
<i>Funding Sources</i>				
Insurance and Risk Fund	1,454,787	1,630,515	1,551,954	1,819,788
<i>Total Funds Sources</i>	1,454,787	1,630,515	1,551,954	1,819,788
<i>Full Time Positions</i>				
Assistant Village Manager	0.30	0.30	0.30	0.30
Assistant to the Village Manager	0.45	0.45	0.30	0.30
Management Analyst I	-	-	-	0.30
Management Analyst II	-	-	-	0.15
Human Resources Generalist	0.30	0.30	0.30	0.30
<i>Total Full Time</i>	1.05	1.05	0.90	1.35
<i>Part Time Positions</i>				
Administrative Intern	-	-	-	0.09
<i>Total Part Time</i>	-	-	-	0.09
<i>Total Full Time Equivalents</i>	1.05	1.05	0.90	1.44

Legal Services

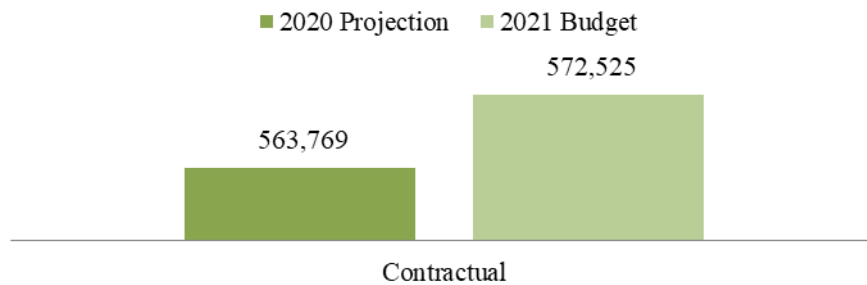
The Village of Glenview hires outside legal firms to represent the Village. The outside agencies are subject matter experts, readily available for use by the Village, and an efficient and effective use of the taxpayers' dollars. The main areas of concentration are, general legal counsel, FOIA consultation,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

2020 Accomplishments

- Provided day-to-day general legal counsel including FOIA consultation and attendance at required Village Board and Commission meetings.
- Provided legal support for the Village's Administrative Adjudication process for property code violations and local ordinance violations.
- Provided prosecutorial services for traffic citations at the Circuit Court and provided as needed review of expungement requests.
- Continued to pursue reimbursement from the IMET investment.

Expenditure Analysis

- There is are no significant changes in the 2020 projection and 2021 budget



Legal Services

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	562,072	603,875	563,769	572,525
<i>Total Operating Expenditures</i>	562,072	603,875	563,769	572,525
<i>Total Expenditures</i>	562,072	603,875	563,769	572,525
<i>Funding Sources</i>				
Corporate Fund	455,710	468,250	457,119	440,875
Special Tax Allocation Fund	-	10,000	-	10,000
Glenview Water Fund	3,486	4,125	1,290	1,290
Glenview Sanitary Fund	1,268	1,500	360	360
Insurance and Risk Fund	101,609	120,000	105,000	120,000
<i>Total Funds Sources</i>	562,072	603,875	563,769	572,525

Joint Dispatch

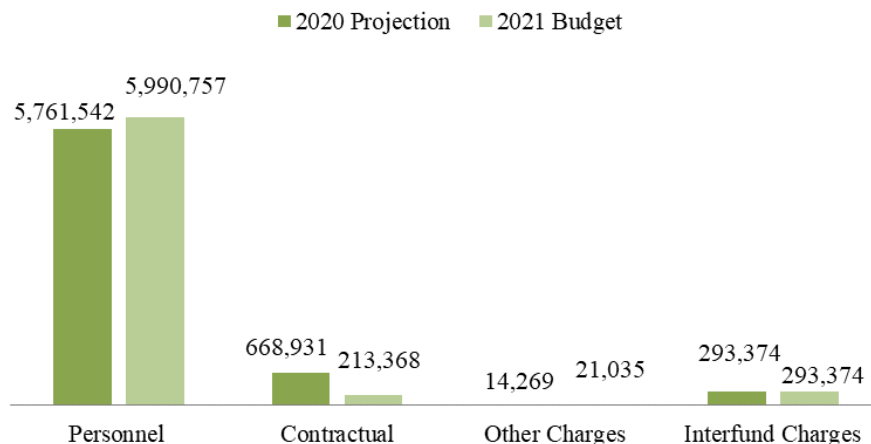
The Village of Glenview provides emergency and non-emergency dispatch services. In 2009, the Village began contracting its services to the Grayslake Police Department and then expanded services in 2010 to also include the Village of Hainesville. In 2012, the Village entered into contracts with the Villages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

2020 Accomplishments

- Utilizing State of Illinois grants, updated existing and created additional GIS data layers required to be Next Gen 911 ready.
- Updated the nine dispatch positions in the south center with new monitors and layout to best display dispatch data.
- In coordination with the Village Manager’s Office, Joint Dispatch achieved a 97% FTE staffing level.
- Implemented, monitored, and regularly updated the Emerging Infectious Disease Surveillance (EIDS) tool in our Emergency Medical Dispatch program to screen callers for COVID-19 symptoms prior to responder arrival.

Expenditure Analysis

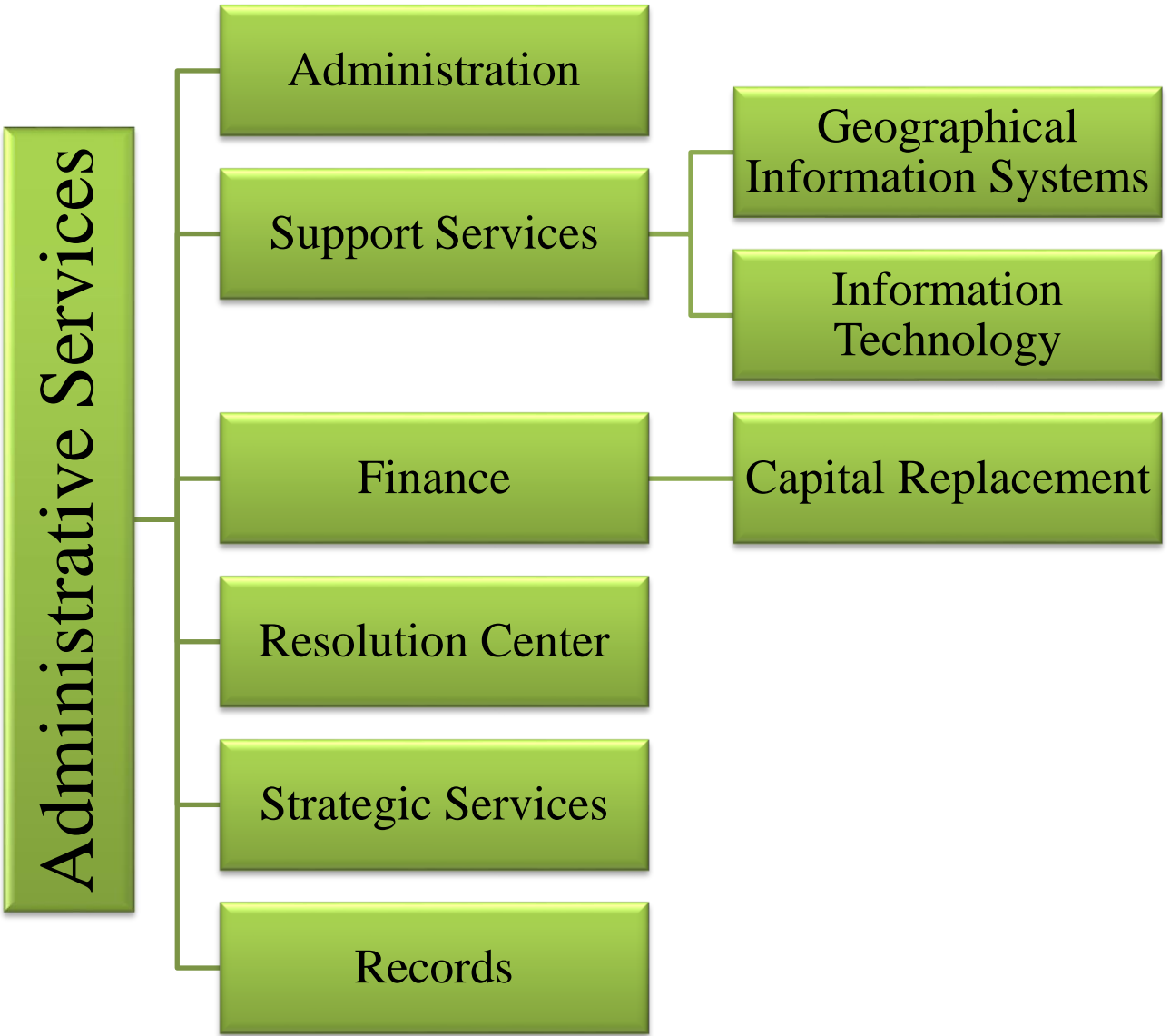
- Personnel expenditures increased due to the 2021 Budget including full staffing compared to the 2020 projection
- Contractual expenditures decreased in 2021 due to a one-time project in 2020 being completed
- The Interfund Charges are for reserving funds to replace the Joint Dispatch Center fixed assets (i.e. radio consoles, workstations, and phone system)



Joint Dispatch

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	5,727,287	6,231,402	5,761,542	5,990,757
Contractual	260,995	696,784	668,931	213,368
Commodities	25,657	32,700	30,056	30,425
Other Charges	354,333	67,155	14,269	21,035
<i>Total Operating Expenditures</i>	6,368,272	7,028,041	6,474,798	6,255,585
<i>Other Expenditures</i>				
Interfund Charges	284,698	293,374	293,374	293,374
<i>Total Other Expenditures</i>	284,698	293,374	293,374	293,374
<i>Total Expenditures</i>	6,652,970	7,321,415	6,768,172	6,548,959
 <i>Funding Sources</i>				
Corporate Fund	6,652,970	7,321,415	6,768,172	6,548,959
<i>Total Funds Sources</i>	6,652,970	7,321,415	6,768,172	6,548,959
 <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	1.00
Telecommunicator I*	6.00	6.00	6.00	6.00
Telecommunicator II*	31.00	31.00	29.00	29.00
<i>Total Full Time</i>	47.00	47.00	45.00	45.00
 <i>Part Time Positions</i>				
Telecommunicator	2.85	2.85	2.85	2.85
<i>Total Part Time</i>	2.85	2.85	2.85	2.85
<i>Total Full Time Equivalent</i>	49.85	49.85	47.85	47.85

* 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, and Resolution Center

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Budget	Projected	2021
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	1,536,082	1,533,861	1,439,860	1,377,256
Contractual	3,848,532	4,294,795	4,084,081	4,286,334
Commodities	380,715	392,897	358,866	367,799
Other Charges	15,884	34,000	7,344	7,630
Capital Outlay	807,725	3,167,968	2,137,780	1,770,069
<i>Total Operating Expenditures</i>	6,588,937	9,423,521	8,027,931	7,809,088
<i>Other Expenditures</i>				
Interfund Charges	479,730	450,423	450,423	450,423
<i>Total Other Expenditures</i>	479,730	450,423	450,423	450,423
<i>Total Expenditures</i>	7,068,667	9,873,944	8,478,354	8,259,511
<i>Funding Sources</i>				
Corporate Fund	4,828,309	5,235,807	5,031,260	5,180,163
Waukegan/Golf TIF Fund	14,839	16,685	17,387	17,044
Special Tax Allocation Fund	159,112	172,669	169,967	174,577
Glenview Water Fund	698,305	708,823	605,584	606,928
Glenview Sanitary Fund	140,868	156,362	129,815	128,613
Wholesale Water Fund	18,252	18,776	18,302	37,479
Commuter Parking Fund	106,789	116,893	105,790	94,953
Capital Equipment Replacement Fund	1,085,368	3,430,207	2,384,223	1,994,112
<i>Total Funds Sources</i>	7,068,667	9,873,944	8,478,354	8,259,511
<i><u>Personnel Budget by Division</u></i>				
<i>Full Time Positions</i>				
Administration	1.95	1.28	1.23	1.38
Finance	0.48	0.48	0.48	0.48
Resolution Center	4.83	5.20	5.20	5.20
Records	3.40	3.20	3.20	3.20
<i>Total Full Time</i>	10.65	10.15	10.10	10.25
<i>Part Time Positions</i>				
Resolution Center	1.15	1.84	1.15	1.09
Records	1.80	1.80	1.50	1.50
<i>Total Part Time</i>	2.95	3.64	2.65	2.63
<i>Total Full Time Equivalents</i>	13.60	13.79	12.75	12.88

Administration

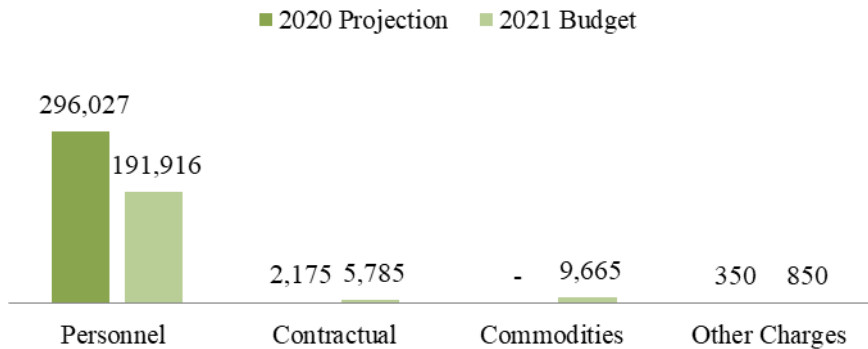
The executive function of the Administrative Services Department includes two full-time positions which are the Director and the Deputy Director positions. This office oversees activities of the Administrative Services divisions and provides project management support.

2020 Accomplishments

- Completed capital improvements coordination and began to serve wholesale water to Aqua on June 8, 2020
- Supported the development and implementation of a COVID Facility Reopening Plan
- Developed monthly Village-wide performance report that measure effectiveness of service delivery

Expenditure Analysis

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



Administration

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	378,113	291,474	297,117	191,913
Contractual	3,590	3,163	2,175	5,785
Commodities	-	-	-	9,665
Other Charges	3,129	10,915	350	850
<i>Total Operating Expenditures</i>	384,833	305,552	299,642	208,213
<i>Total Expenditures</i>	384,833	305,552	299,642	208,213
<i>Funding Sources</i>				
Corporate Fund	287,468	240,308	236,342	157,952
Glenview Water Fund	69,011	35,641	35,456	18,464
Glenview Sanitary Fund	9,053	9,504	9,454	4,924
Commuter Parking Fund	2,477	2,377	2,364	1,231
Facility Repair and Replacement Fund	16,824	17,722	16,026	25,642
<i>Total Funds Sources</i>	384,833	305,552	299,642	208,213
<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	0.85	0.15	0.10	0.10
Deputy Director of Administrative Services	-	0.13	0.13	0.13
Administrative Services Manager	0.10	-	-	-
Management Analyst I	-	-	-	0.10
Management Analyst II	-	-	-	0.05
<i>Total Full Time</i>	1.95	1.28	1.23	1.38
<i>Part Time</i>				
Administrative Intern	-	-	-	0.03
<i>Total Part Time</i>	-	-	-	0.03
<i>Total Full Time Equivalents</i>	1.95	1.28	1.23	1.41

Geographic Information Systems (GIS)

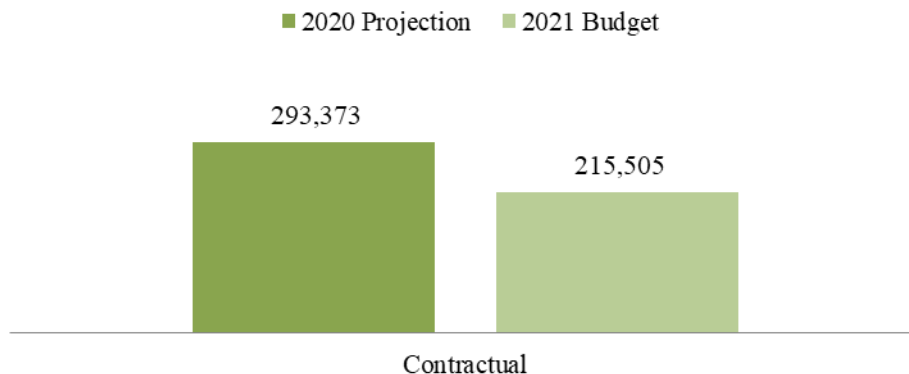
The Village of Glenview is a member of the GIS Consortium, a public entity consisting of thirty-eight (38) municipalities working together to provide GIS and technology solutions to local government challenges. The consortium has a vendor to provide GIS services to its members. The GIS program supports 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.

2020 Accomplishments

- The GIS staff worked with Dispatch and the surrounding communities that the Village provides dispatch services and made the required data updates and submitted them to the State by the July 1, 2020 deadline
- Configured the Tree Inventory Data in Asset Management for ongoing planning and maintenance
- Created COVID-19 Food Service and Restaurant Interactive Map for the Village website
- Created a 2020 CIP StoryMap and CIP Public Comment Interactive Map for the Village website
- Conducted myGIS and myGIS Advanced training for Village staff
- Completed final Corporate Limit Verification for the 2020 Census BVP program
- Prepared new police beats maps for Police
- Conducted GIS tasks related to the Tyler New World upgrade to 2020.1
- Created a custom collector app for Public Works to build an inventory of the banner and flag locations
- Created “Get Outside in Glenview” map displaying green spaces in the Village

Expenditure Analysis

- Contractual expenditures decreased due to pausing the GIS/GPS Field Data Collection Project as a means to address the financial revenue loss due to COVID-19



Geographic Information Systems (GIS)

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	373,080	312,678	293,373	215,505
<i>Total Operating Expenditures</i>	373,080	312,678	293,373	215,505
 <i>Total Expenditures</i>	 373,080	 312,678	 293,373	 215,505
 <i>Funding Sources</i>				
Corporate Fund	213,193	221,682	245,655	193,981
Special Tax Allocation Fund	20,347	14,164	12,606	6,995
Glenview Water Fund	108,550	59,441	28,311	10,762
Glenview Sanitary Fund	29,419	15,645	5,273	2,152
Commuter Parking Fund	1,571	1,746	1,528	1,615
<i>Total Funds Sources</i>	373,080	312,678	293,373	215,505

Information Technology

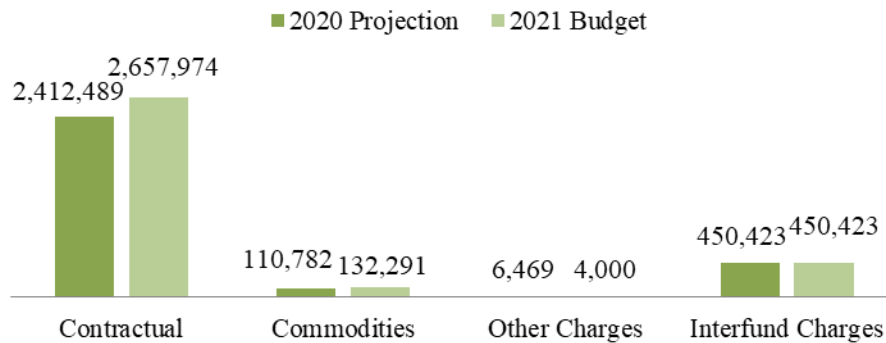
The Information Technology services are currently provided by an outside contractor. The contractor supports user administration, data center services, network and backup services, vendor contract management, and application support for the Village’s New World public safety software application, the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

2020 Accomplishments

- Supported rapid deployment of laptops, cell phones, and softphones for telework due to COVID-19
- The majority of the equipment is installed and the final networking is under development for the microwave solution connecting all Glenview Fire Stations and the Village Hall with the Northfield Township Technology Consortium high speed redundant internet connectivity
- Staff developed a Hybrid Cloud Migration Plan prioritizing and scheduling which applications could be migrated to the cloud
- Commenced Office 365 migration of mailboxes
- Implemented security awareness training and a simulated phishing platform
- Coordinated the upgrade of all Village phone system controllers
- Supported the equipment acquisition and set up for Fire’s Crewforce deployment
- Completed the redundancy set up for the Illinois Century Network which consolidated all dispatch agencies reducing costs and improving availability
- Upgraded dispatch server infrastructure to high availability hardware
- Refreshed >80 Village cell phones

Expenditure Analysis

- Contractual expenditures are projected to increase in 2020 due to software licensing expenditures and the transfer of capital costs to operational costs with the cloud migration.
- Interfund Charges include expenditures for future replacement of information technology and audio visual equipment



Information Technology

	Fiscal Year 2019	Fiscal Year 2020		Fiscal Year 2021
	Actual	Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	2,108,133	2,554,598	2,412,489	2,657,974
Commodities	98,502	128,458	110,782	132,291
Other Charges	8,450	15,775	6,469	4,000
<i>Total Operating Expenditures</i>	2,215,085	2,698,831	2,529,740	2,794,265
<i>Other Expenditures</i>				
Interfund Charges	479,730	450,423	450,423	450,423
<i>Total Other Expenditures</i>	479,730	450,423	450,423	450,423
<i>Total Expenditures</i>	2,694,815	3,149,254	2,980,163	3,244,688
<i>Funding Sources</i>				
Corporate Fund	2,454,913	2,789,167	2,689,851	2,906,509
Special Tax Allocation Fund	38,972	52,302	52,890	59,546
Glenview Water Fund	153,683	239,364	187,131	215,116
Glenview Sanitary Fund	27,817	45,234	35,032	39,548
Commuter Parking Fund	19,430	23,187	15,259	23,969
<i>Total Funds Sources</i>	2,694,815	3,149,254	2,980,163	3,244,688

Finance

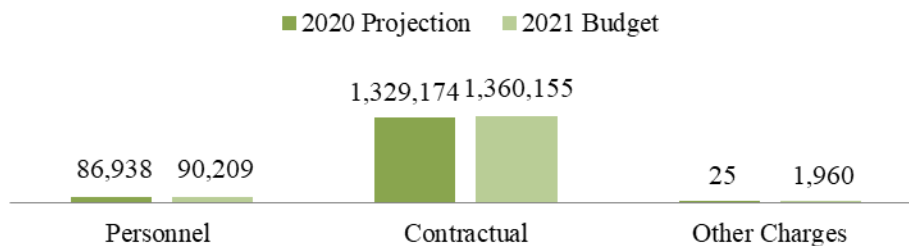
The Finance Division of the Administrative Services Department is responsible for all financial reporting and accounting functions for the Village. Areas of responsibility include budget, audit, payroll, purchasing, debt management, accounting and financial reporting. Upon the closure of the fiscal year,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

2020 Accomplishments

- The Village of Glenview received an annual credit report from Moody’s which reports that the Village has maintained its credit rating of Aaa (which is the highest credit rating available to municipalities)
- Received an unqualified “clean” audit opinion for the Village for FY 2019
- Submitted and received the Government Finance Officers Association annual Certificate of Achievement for Excellence in Financial Reporting Award for year ending December 31, 2019
- Submitted and received the Government Finance Officers Association annual Distinguished Budget Presentation Award for FY 2020
- Established and implemented a COVID-19 Financial Response Plan
- Develop a 2020 – 2025 multi-year financial forecast for the Corporate Fund
- Supported the Department of Insurance (DOI) Police and Fire Pension Fund audits
- Continued improving the budget format including more detailed narrative descriptions and assumptions for all revenue and expenditure line items
- Staff released an RFP for banking services and awarded a five–year contract with Glenview State Bank in June

Expenditure Analysis

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



Finance

	Fiscal Year 2019	Fiscal Year 2020		Fiscal Year 2021
	Actual	Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	91,506	87,231	87,831	90,209
Contractual	1,312,776	1,370,311	1,329,174	1,360,154
Other Charges	2,684	3,140	25	1,960
<i>Total Operating Expenditures</i>	1,406,966	1,460,682	1,417,030	1,452,323
<i>Total Expenditures</i>	1,406,966	1,460,682	1,417,030	1,452,323
<i>Funding Sources</i>				
Corporate Fund	1,082,552	1,129,085	1,090,135	1,099,120
Waukegan/Golf TIF Fund	14,839	16,685	17,387	17,044
Special Tax Allocation Fund	99,793	106,203	104,471	108,036
Glenview Water Fund	146,926	135,710	133,865	136,372
Wholesale Water Fund	18,252	18,776	18,302	37,479
Glenview Sanitary Fund	32,527	37,305	36,268	37,279
Commuter Parking Fund	12,078	16,918	16,602	16,993
<i>Total Funds Sources</i>	1,406,966	1,460,682	1,417,030	1,452,323
<u><i>Personnel Budget by Position</i></u>				
<i>Full Time</i>				
Deputy Director of Administrative Services	0.48	0.48	0.48	0.48
<i>Total Full Time</i>	0.48	0.48	0.48	0.48
<i>Total Full Time Equivalent</i>	0.48	0.48	0.48	0.48

Capital Replacement

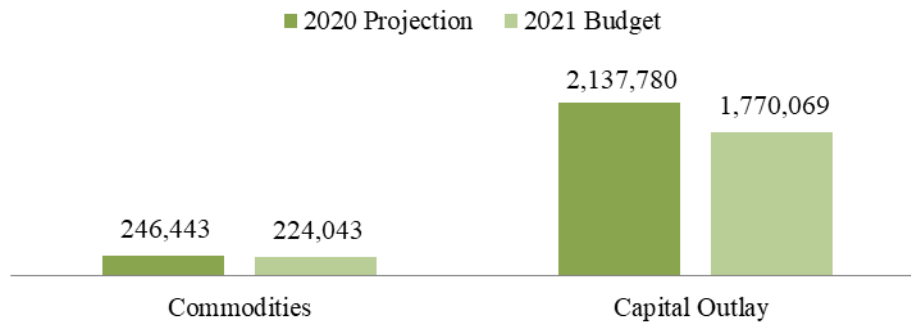
The Capital Equipment Replacement Fund (CERF) is an internal service fund that reserves funds for the future replacement of vehicles, equipment, and information technology equipment. In addition to the management of CERF, staff analyzes the additions and reductions made to capital assets on an annual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

2020 Accomplishments

- Completed updating computers from Windows 7 to Windows 10
- Implemented user password reset software
- Specified, purchased, and setup the Village Hall Video Conferencing solution in four conference rooms
- Upgraded monitors and camera system for Dispatch

Expenditure Analysis

- Commodity expenditures include replacement of information technology equipment such as workstation components, networking equipment, servers, and copiers
- The 2021 Capital Outlay expenditures include a sidewalk plow, one step-van, two pressure washers, and a multi-purpose Trailer for the Public Works Department, a fire engine and ambulance for the Fire Department, and 70 body cameras for the Police Department



Capital Replacement

	Fiscal Year 2019 Actual	Fiscal Year 2020		Fiscal Year 2021 Budget
		Budget	Projected Actual	
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Commodities	277,643	262,239	246,443	224,043
Capital Outlay	807,725	3,167,968	2,137,780	1,770,069
<i>Total Operating Expenditures</i>	1,085,368	3,430,207	2,384,223	1,994,112
<i>Total Expenditures</i>	1,085,368	3,430,207	2,384,223	1,994,112
<i>Funding Sources</i>				
Capital Equipment Replacement Fund	1,085,368	3,430,207	2,384,223	1,994,112
<i>Total Funds Sources</i>	1,085,368	3,430,207	2,384,223	1,994,112

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.

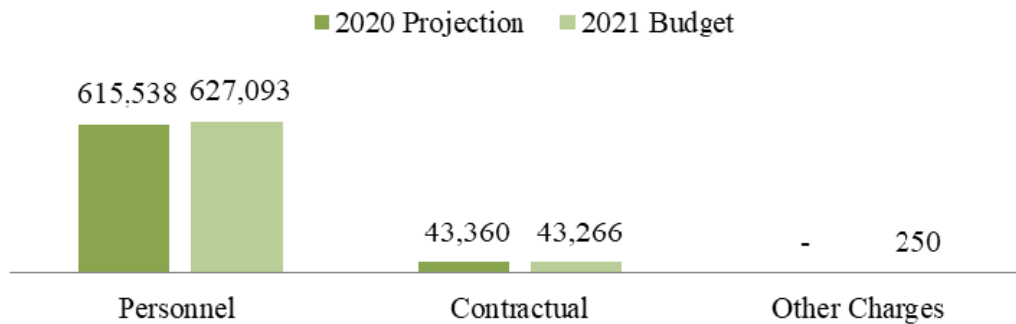
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2020 Accomplishments

- Staff transitioned to a work from home schedule to limit the amount of staff onsite due to the COVID-19 pandemic
- Staff learned how to utilize softphones and continued to answer the Village’s main phone line from in the office and from home
- Staff created protocols for contact tracing related to COVID-19 exposure
- Staff adapted the water utility billing cycle to accommodate customers during the pandemic. Late fees were waived for 3 months and a new protocol for waiving late fees was put into place
- Staff assisted voters during the 2020 election with voter registration and other voting related questions

Expenditure Analysis

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



Resolution Center

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	576,480	682,121	615,538	627,093
Contractual	49,367	50,375	43,360	43,266
Other Charges	1,252	1,480	-	250
Total Operating Expenditures	627,099	733,976	658,898	670,609
Total Expenditures	627,099	733,976	658,898	670,609
<i>Funding Sources</i>				
Corporate Fund	364,910	446,635	394,289	399,685
Glenview Water Fund	220,135	238,667	220,821	226,214
Glenview Sanitary Fund	42,053	48,674	43,788	44,710
Total Funds Sources	627,099	733,976	658,898	670,609
<i>Personnel Budget by Position</i>				
<i>Full Time</i>				
Deputy Director of Administrative Services	0.20	0.20	0.20	0.20
Customer Service Supervisor	1.00	1.00	1.00	1.00
Customer Service Representative	3.63	4.00	4.00	4.00
Total Full Time	4.83	5.20	5.20	5.20
<i>Part Time</i>				
Customer Service Representative	1.15	1.84	1.15	1.09
Total Part Time	1.15	1.84	1.15	1.09
Total Full Time Equivalents	5.98	7.04	6.35	6.29

Records

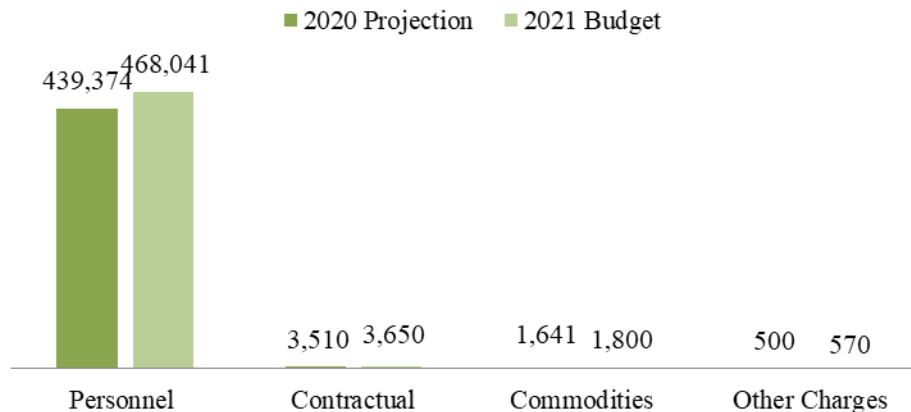
The Records Division of the Administrative Services Department is responsible for administrative and customer service functions. This is accomplished by compiling, updating and maintaining accurate records of Police Department files and providing quality customer service for internal and external customers.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

2020 Accomplishments

- Implemented automatic expungement requirements for juvenile law enforcement records
- Supported the ongoing implementation of Brazos p-ticket processing which replaces hand written local ordinance violation tickets with electronic tickets
- Updated the Village ordinance to no longer require residents obtain a Village of Glenview issued animal tag
- Implemented a temporary monthly commuter parking permit process to provide commuters a flexible parking option during the COVID-19 Pandemic
- All businesses with liquor licenses were permitted to sell packaged alcohol in conjunction with food carry out orders through 12/31/20 as part of the COVID-19 response

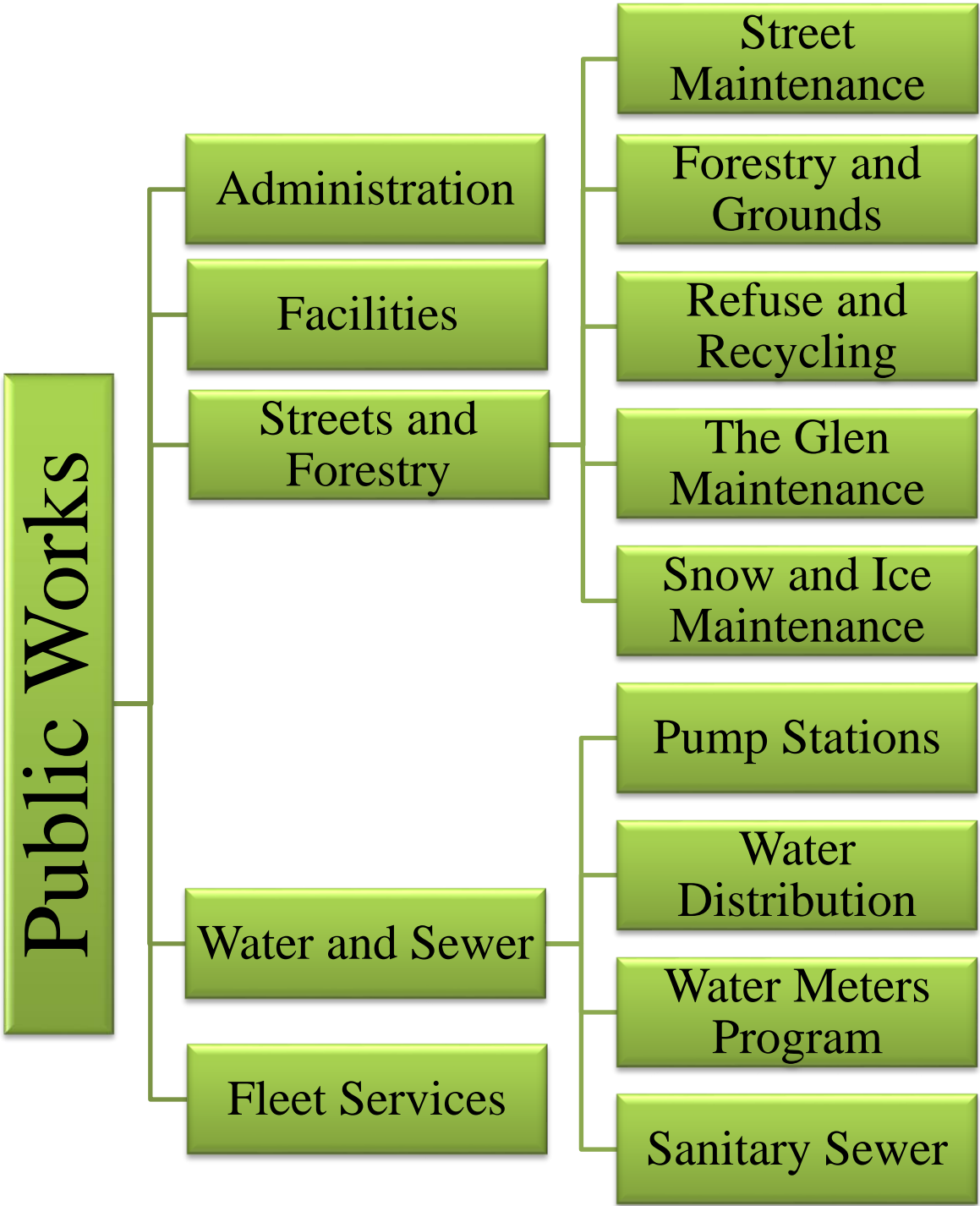
Expenditure Analysis

- Current staffing of the division includes three full-time administrative staff and one part-time Customer Service Representative and one temporary part-time Customer Service Representative.



Records

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	489,983	473,035	439,374	468,041
Contractual	1,585	3,670	3,510	3,650
Commodities	4,570	2,200	1,641	1,800
Other Charges	368	2,690	500	570
<i>Total Operating Expenditures</i>	496,506	481,595	445,025	474,061
<i>Total Expenditures</i>	496,506	481,595	445,025	474,061
<i>Funding Sources</i>				
Corporate Fund	425,273	408,930	374,988	422,916
Commuter Parking Fund	71,233	72,665	70,037	51,145
<i>Total Funds Sources</i>	496,506	481,595	445,025	474,061
<i>Full Time Positions</i>				
Deputy Director of Administrative Services	-	0.20	0.20	0.20
Administrative Services Manager	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>	3.40	3.20	3.20	3.20
<i>Part Time Positions</i>				
Customer Service Representative	1.80	1.80	1.50	1.50
<i>Total Part Time</i>	1.80	1.80	1.50	1.50
<i>Total Full Time Equivalent</i>	5.20	5.00	4.70	4.70



Public Works Department Summary

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

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Budget	Projected	2021
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	5,143,825	5,517,727	5,207,669	5,115,004
Contractual	10,244,476	12,807,077	12,098,995	15,408,179
Commodities	2,280,595	2,954,798	2,642,256	2,938,339
Other Charges	(27,603)	38,663	14,009	30,513
Capital Outlay	482,553	301,236	409,237	105,000
Total Operating Expenditures	18,123,846	21,619,500	20,372,166	23,597,035
<i>Other Expenditures</i>				
Interfund Charges	2,491,003	2,229,925	2,229,925	2,699,476
Transfer Out	946,968	1,149,974	1,149,974	1,532,215
Total Other Expenditures	3,437,971	3,379,899	3,379,899	4,231,691
Total Expenditures	21,561,817	24,999,399	23,752,065	27,828,726
<i>Funding Sources</i>				
Corporate Fund	7,783,888	8,161,693	7,595,123	7,115,735
Special Tax Allocation Fund	728,055	1,001,637	992,937	1,004,991
Glenview Water Fund	7,882,160	8,723,492	8,515,323	9,964,653
Glenview Sanitary Fund	637,016	754,454	689,274	953,528
Wholesale Water Fund	2,206,117	3,554,283	3,484,452	4,842,431
Commuter Parking Fund	441,038	731,235	453,793	458,797
Municipal Equipment Replacement Fund	1,358,002	1,436,311	1,279,985	1,430,432
Facility Repair and Replacement Fund	525,542	636,295	741,178	2,058,159
Total Funds Sources	21,561,817	24,999,399	23,752,065	27,828,726
<i>Personnel Budget by Division</i>				
<i>Full Time Positions</i>				
Administration	4.40	4.65	4.20	4.85
Streets and Forestry	15.08	13.76	13.76	9.10
Facilities	3.38	3.38	3.38	-
Water and Sewer	15.12	16.24	16.24	18.90
Fleet Services	3.00	3.00	3.00	3.00
Total Full Time	40.98	41.03	40.58	35.85
<i>Part Time Positions</i>				
Administration	0.50	-	-	0.03
Streets and Forestry	0.50	0.50	0.50	0.50
Facilities	0.25	0.25	0.25	0.25
Total Part Time	1.25	0.75	0.75	0.78
Total Full Time Equivalent	42.23	41.78	41.33	36.63

Administration

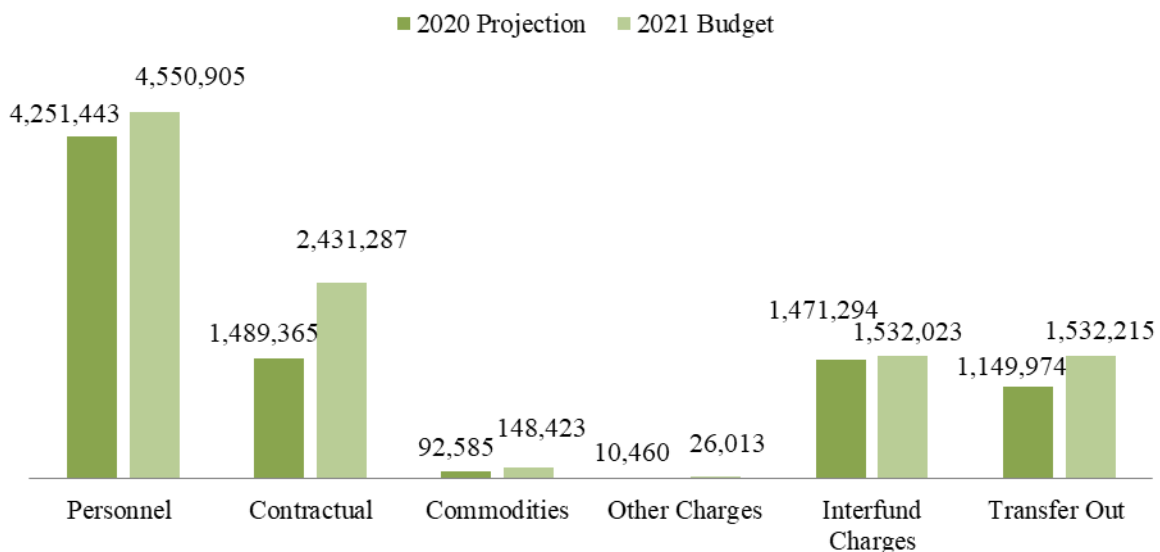
The Administration Division of Public Works is responsible for developing and implementing the departments training program, standard operating procedures, and safety committee. The division also supports the budget, procurement and financial reporting processes for the department.

2020 Accomplishments

- Administered the Scenario 2 COVID-19 budget reductions for a FY 2020 Corporate fund savings of \$493,168
- Implemented year 1 of a multi-year, programmatic approach to numerous ongoing maintenance functions including tree trimming, tree removal, sewer televising, concrete flatwork, pavement marking, valve exercising among others
- Continued to realize cost savings by participating in several Municipal Partnering Initiative (MPI) contracts including bidding out or extending twelve new contracts
- Continued tracking departmental efficiency by the use of the performance management program (PMP) – closed out 2020 at 114% utilization of in-house staff time (beyond the goal of 100%) with over 21,078 labor hours earned

Expenditure Analysis

- Personnel expenditures are increasing due to a more positions being allocated to Public Works in 2021
- Contractual expenditures are increasing in 2021 from the 2020 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 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	4,180,258	4,561,846	4,251,443	4,550,905
Contractual	418,772	1,598,289	1,489,365	2,431,287
Commodities	23,488	107,633	92,585	148,423
Other Charges	(29,819)	34,163	10,460	26,013
<i>Total Operating Expenditures</i>	4,592,698	6,301,931	5,843,853	7,156,628
<i>Other Expenditures</i>				
Interfund Charges	1,595,527	1,471,294	1,471,294	1,532,023
Transfer Out	946,968	1,149,974	1,149,974	1,532,215
<i>Total Other Expenditures</i>	2,542,495	2,621,268	2,621,268	3,064,238
<i>Total Expenditures</i>	7,135,193	8,923,199	8,465,121	10,220,866
<i>Funding Sources</i>				
Corporate Fund	3,097,519	3,086,720	2,828,686	2,504,947
Glenview Water Fund	2,513,790	2,952,325	2,831,792	3,518,895
Glenview Sanitary Fund	509,723	479,263	463,432	551,703
Wholesale Water Fund	1,014,161	2,404,892	2,341,211	3,645,321
<i>Total Funds Sources</i>	7,135,193	8,923,199	8,465,121	10,220,866
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Deputy Director	1.00	1.00	1.00	1.00
Assistant to the Village Manager	1.00	1.25	0.80	0.80
Management Analyst I	-	-	-	0.85
Management Analyst II	1.00	1.00	1.00	0.80
Special Projects Manager	0.40	0.40	0.40	0.40
Administrative Coordinator	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	4.40	4.65	4.20	4.85
<i>Part Time Positions</i>				
Administrative Intern	-	-	-	0.03
Part Time Customer Service Representative	0.50	-	-	-
<i>Total Part Time</i>	0.50	-	-	0.03
<i>Total Full Time Equivalent</i>	4.90	4.65	4.20	4.88

Facilities Management

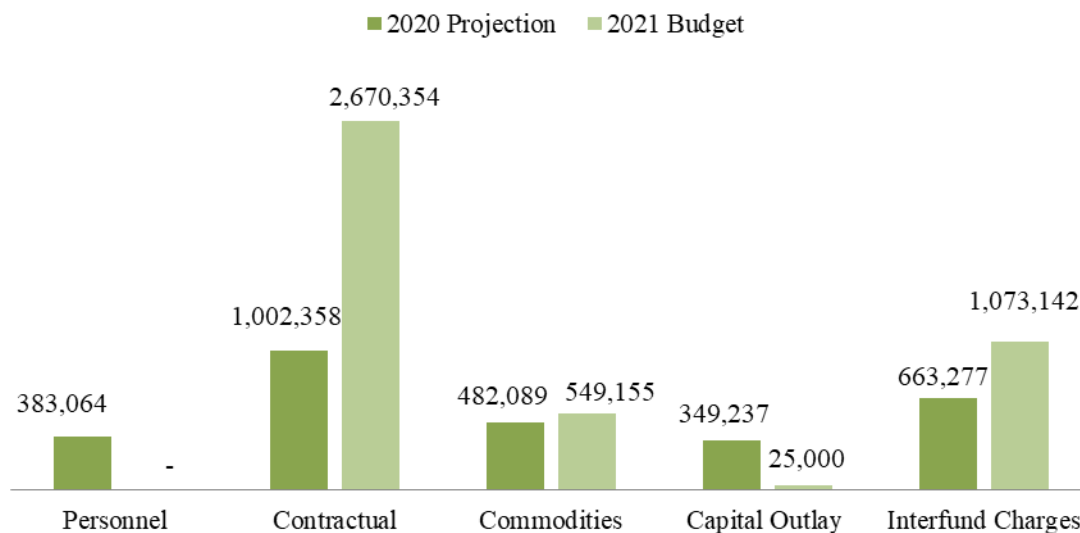
The Village currently owns and maintains 31 facilities including 300,000 square feet of buildings and 640,000 square feet of parking decks. Beyond annual operating maintenance, these 31 facilities require capital maintenance and improvements to ensure they meet and exceed their useful life and provide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

2020 Accomplishments

- Improved the Downtown Metra Train Station by repairing the station’s interior, refinishing doors, and making significant roof repairs
- Completed the environmental clean-up and painting at the West Lake Pump Station
- Successfully bid out new contracts for fire system maintenance, gun range maintenance, Fire Station 14 repairs, and the municipal center valve replacement project

Expenditure Analysis

- Contractual expenditures are increasing in 2021 from the 2020 projection due to a new facilities based needs assessment and repair strategy; the result is the recently approved 2021-2025 Facilities Repair and Replacement Fund (FRRF) plan
- Contractual projects scheduled for 2021 include Fire Station 14 repairs, West Lake Pump Station roof replacement and masonry repairs, along with the municipal center valve replacement project
- Commodities include electricity and natural gas which can fluctuate with the price of fuel and weather
- Interfund charges increased in order to fund future repair work in subsequent years



Facilities Management

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Budget	Projected	2021
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	428,697	393,229	383,064	-
Contractual	866,774	1,339,010	1,002,358	2,670,354
Commodities	462,785	600,360	482,089	549,155
Other Charges	136	1,000	1,049	1,000
Capital Outlay	262,973	101,236	349,237	25,000
<i>Total Operating Expenditures</i>	2,021,365	2,434,835	2,217,797	3,245,509
<i>Other Expenditures</i>				
Interfund Charges	795,919	663,277	663,277	1,073,142
<i>Total Other Expenditures</i>	795,919	663,277	663,277	1,073,142
<i>Total Expenditures</i>	2,817,284	3,098,112	2,881,074	4,318,651
<i>Funding Sources</i>				
Corporate Fund	1,175,251	1,080,329	1,066,607	849,792
Special Tax Allocation Fund	69,592	98,000	104,314	90,000
Glenview Water Fund	726,246	643,671	591,685	961,916
Glenview Sanitary Fund	80,713	93,529	81,813	45,807
Wholesale Water Fund	15,230	16,544	14,244	20,244
Commuter Parking Fund	224,710	529,744	281,233	292,733
Facility Repair and Replacement Fund	525,542	636,295	741,178	2,058,159
<i>Total Funds Sources</i>	2,817,284	3,098,112	2,881,074	4,318,651
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Facilities Technician	1.00	1.00	1.00	-
Facilities Manager	1.00	1.00	1.00	-
Lead Facilities Technician	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	-
<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	0.25

Streets and Forestry

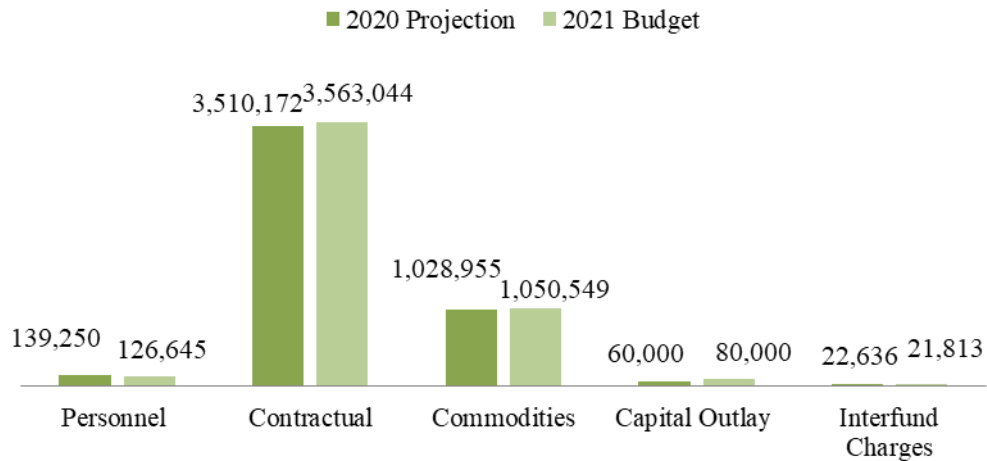
The Streets and Forestry Division is responsible for pothole patching, street sign maintenance, street sweeping, snow plowing, street lighting maintenance, sidewalk repair and maintenance, parkway tree removals and plantings, Emerald Ash Borer (EAB) management, and brush pick up. The division responds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

2020 Accomplishments

- Right-sized the Village’s tree program and reduced its budget by \$132,827 (29%) and continued the six-year cycle (2020 is Year 1) for the Village-wide tree program including trimming, removal and condition survey
- Hosted four volunteer work days and/or educational events focused on litter cleanup, brush removal and native plant installations
- Received the Tree City USA award for the 35th consecutive year
- Rebid five contractual snow removal sections for a savings of \$61,584 during the 2020-2021 snow season
- Started Year 1 of outsourced pavement patching building on the departments hybrid service delivery model

Expenditure Analysis

- Contractual expenditures in FY 2021 return to pre-COVID-19 levels
- Capital outlay expenditures include funding for parkway tree -planting



*Streets and Forestry Division**

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

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Budget	Projected	2021
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	124,032	125,131	139,250	126,645
Contractual	3,119,331	3,734,577	3,510,172	3,563,044
Commodities	900,536	1,017,428	1,028,955	1,050,549
Capital Outlay	217,771	200,000	60,000	80,000
Total Operating Expenditures	4,361,670	5,077,136	4,738,377	4,820,238
<i>Other Expenditures</i>				
Interfund Charges	24,238	22,636	22,636	21,813
Total Other Expenditures	24,238	22,636	22,636	21,813
Total Expenditures	4,385,908	5,099,772	4,761,013	4,842,051
<i>Funding Sources</i>				
Corporate Fund	3,511,118	3,994,644	3,699,830	3,760,996
Special Tax Allocation Fund	658,463	903,637	888,623	914,991
Commuter Parking Fund	216,327	201,491	172,560	166,064
Total Funds Sources	4,385,908	5,099,772	4,761,013	4,842,051
<u>Personnel Budget by Position</u>				
<i>Full Time Positions</i>				
Superintendent	0.88	0.88	0.88	0.30
Natural Resource Manager	1.00	1.00	1.00	1.00
Supervisor	1.32	2.20	2.20	1.80
Field Inspector	0.88	0.88	0.88	0.60
Maintenance Equipment Operator	11.00	8.80	8.80	5.40
Total Full Time	15.08	13.76	13.76	9.10
<i>Part Time Positions</i>				
Natural Resource Seasonals	0.50	0.50	0.50	0.50
Total Part Time	0.50	0.50	0.50	0.50
Total Full Time Equivalents	15.58	14.26	14.26	9.60

* 30% of Full-time salaries for Superintendent, Supervisor, Field Inspector and Maintenance Equipment Operators are budgeted in Streets and Forestry

Street Maintenance

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
	Actual	Budget	Actual	Budget
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Contractual	634,936	652,029	629,726	679,209
Commodities	626,625	618,896	552,958	558,089
Total Operating Expenditures	1,261,561	1,270,925	1,182,684	1,237,298
<i>Other Expenditures</i>				
Interfund Charges	19,948	16,817	16,817	15,654
Total Other Expenditures	19,948	16,817	16,817	15,654
Total Expenditures	1,281,509	1,287,742	1,199,501	1,252,952
Funding Sources				
Corporate Fund	1,157,764	1,217,923	1,134,854	1,189,136
Commuter Parking Fund	123,745	69,819	64,647	63,816
Total Funds Sources	1,281,509	1,287,742	1,199,501	1,252,952

Forestry and Grounds

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
	Actual	Budget	Actual	Budget
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Contractual	535,394	582,321	523,143	497,215
Commodities	14,355	40,300	41,044	31,300
Capital Outlay	217,771	200,000	60,000	80,000
Total Operating Expenditures	767,520	822,621	624,187	608,515
Total Expenditures	767,520	822,621	624,187	608,515
Funding Sources				
Corporate Fund	751,111	803,283	604,849	592,663
Commuter Parking Fund	16,409	19,338	19,338	15,852
Total Funds Sources	767,520	822,621	624,187	608,515

Refuse and Recycling

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Budget	Projected	2021
	Actual		Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	523,687	545,444	545,444	572,983
Commodities	53,399	47,892	47,892	52,000
<i>Total Operating Expenditures</i>	577,085	593,336	593,336	624,983
<i>Total Expenditures</i>	577,085	593,336	593,336	624,983
<i>Funding Sources</i>				
Corporate Fund	577,085	593,336	593,336	624,983
<i>Total Funds Sources</i>	577,085	593,336	593,336	624,983

The Glen Maintenance

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Budget	Projected	2021
	Actual		Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	124,032	125,131	139,250	126,645
Contractual	228,970	436,993	435,623	453,387
Commodities	9,238	17,000	12,931	13,000
<i>Total Operating Expenditures</i>	362,240	579,124	587,804	593,032
<i>Other Expenditures</i>				
Interfund Charges	4,290	5,819	5,819	6,159
<i>Total Other Expenditures</i>	4,290	5,819	5,819	6,159
<i>Total Expenditures</i>	366,530	584,943	593,623	599,191
<i>Funding Sources</i>				
Special Tax Allocation Fund	366,530	584,943	593,623	599,191
<i>Total Funds Sources</i>	366,530	584,943	593,623	599,191

Snow and Ice Maintenance

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	1,196,345	1,517,790	1,376,236	1,360,250
Commodities	196,919	293,340	374,130	396,160
<i>Total Operating Expenditures</i>	1,393,264	1,811,130	1,750,366	1,756,410
<i>Total Expenditures</i>	1,393,264	1,811,130	1,750,366	1,756,410
<i>Funding Sources</i>				
Corporate Fund	1,025,158	1,380,102	1,366,791	1,354,214
Special Tax Allocation Fund	291,933	318,694	295,000	315,800
Commuter Parking Fund	76,173	112,334	88,575	86,396
<i>Total Funds Sources</i>	1,393,264	1,811,130	1,750,366	1,756,410

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Water and Sewer

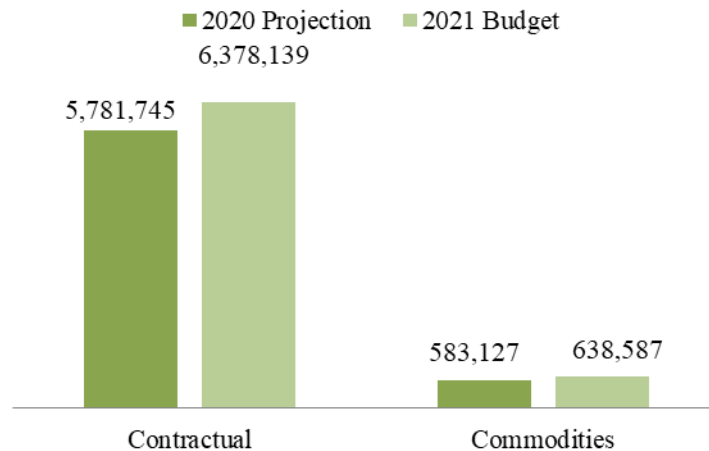
The Water and Sewer Division of the Public Works Department maintains and manages the Village's water supply and maintains water and sewer infrastructure. This includes repair of water main breaks, hydrant flushing, meter installations and replacements, pump house management, and sewer cleaning.

2020 Accomplishments

- Managed the repair of 106 water main breaks utilizing either in-house staff or contractors
- Processed 1,030 water meter service calls including meter tests, final reads, repairs and replacements as well as new installations
- Cleaned 180,532 feet of sanitary sewer and 13,738 feet of storm sewer

Expenditure Analysis

- Contractual expenses increased due to increased water distribution costs as a result of a new wholesale water customer (Aqua IL)
- Commodity expenses increased in 2021 due to the continued implementation of systematic programs for concrete and asphalt repairs combined with increased water treatment chemicals for the potable water system. 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 2019	Fiscal Year 2020		Fiscal Year 2021
	Actual	Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	5,507,493	5,774,698	5,781,745	6,378,139
Commodities	356,129	667,307	583,127	638,587
Other Charges	0	-	-	-
Capital Outlay	1,808	-	-	-
<i>Total Operating Expenditures</i>	5,865,430	6,442,005	6,364,872	7,016,726
<i>Total Expenditures</i>	5,865,430	6,442,005	6,364,872	7,016,726
<i>Funding Sources</i>				
Glenview Water Fund	4,642,124	5,127,496	5,091,846	5,483,842
Glenview Sanitary Fund	46,580	181,662	144,029	356,018
Wholesale Water Fund	1,176,726	1,132,847	1,128,997	1,176,866
<i>Total Funds Sources</i>	5,865,430	6,442,005	6,364,872	7,016,726
<u><i>Personnel Budget by Position</i></u>				
<i>Full Time Positions</i>				
Superintendent	1.12	1.12	1.12	0.70
Supervisor	1.68	2.80	2.80	4.20
Field Inspector	1.12	1.12	1.12	1.40
Maintenance Equipment Operator	11.20	11.20	11.20	12.60
<i>Total Full Time</i>	15.12	16.24	16.24	18.90
<i>Part Time Positions</i>				
NA	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalent</i>	15.12	16.24	16.24	18.90

* 70% of Full-time salaries for Superintendent, Supervisor, Field Inspector and Maintenance Equipment Operators are budgeted in Water and Sewer

Pump Stations

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	30,504	36,000	34,700	19,800
Commodities	19,978	36,100	35,600	32,000
<i>Total Operating Expenditures</i>	50,481	72,100	70,300	51,800
<i>Total Expenditures</i>	50,481	72,100	70,300	51,800
<i>Funding Sources</i>				
Glenview Water Fund	49,488	70,100	69,600	51,100
Wholesale Water Fund	993	2,000	700	700
<i>Total Funds Sources</i>	50,481	72,100	70,300	51,800

Water Distribution

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	342,165	584,058	582,408	588,160
Commodities	206,827	532,476	452,429	498,627
Capital Outlay	1,808	-	-	-
<i>Total Operating Expenditures</i>	550,800	1,116,534	1,034,837	1,086,787
<i>Total Expenditures</i>	550,800	1,116,534	1,034,837	1,086,787
<i>Funding Sources</i>				
Glenview Water Fund	550,800	1,116,534	1,034,837	1,086,787
<i>Total Funds Sources</i>	550,800	1,116,534	1,034,837	1,086,787

Supply and Metering

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Budget	Projected	2021
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Contractual	5,105,628	5,031,709	5,075,706	5,467,371
Commodities	111,941	40,000	40,000	54,750
<i>Total Operating Expenditures</i>	5,217,569	5,071,709	5,115,706	5,522,121
<i>Total Expenditures</i>	5,217,569	5,071,709	5,115,706	5,522,121
 <i>Funding Sources</i>				
Glenview Water Fund	4,041,837	3,940,862	3,987,409	4,345,955
Wholesale Water Fund	1,175,733	1,130,847	1,128,297	1,176,166
<i>Total Funds Sources</i>	5,217,569	5,071,709	5,115,706	5,522,121

*98% of the FY 2021 Budget for Contractual expenditures is for the purchase of water.

Sanitary Sewer System

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Budget	Projected	2021
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Contractual	29,196	122,931	88,931	302,808
Commodities	17,383	58,731	55,098	53,210
Other Charges	0	-	-	-
<i>Total Operating Expenditures</i>	46,580	181,662	144,029	356,018
<i>Total Expenditures</i>	46,580	181,662	144,029	356,018
 <i>Funding Sources</i>				
Glenview Sanitary Fund	46,580	181,662	144,029	356,018
<i>Total Funds Sources</i>	46,580	181,662	144,029	356,018

Fleet Services

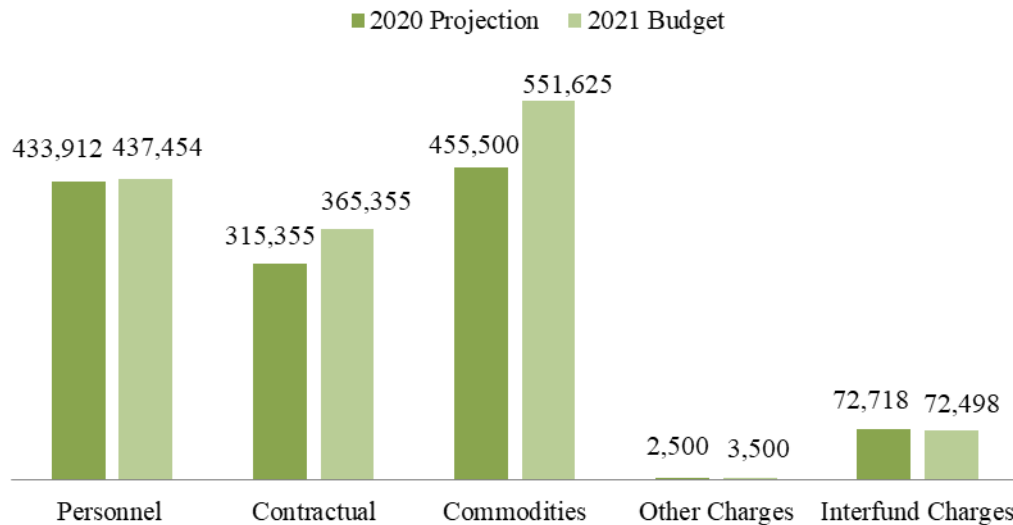
The Fleet Services Division of the Public Works Department is responsible for all preventative maintenance and repair activities for the Village’s vehicles and equipment. Proper preventative maintenance is necessary to ensure that all vehicles and equipment meet their full useful life expectancy.

2020 Accomplishments

- Installed all snow plows, calibrated all salt spreaders and had all plow trucks ready to go by October 31, 2020 in advance of the 2020-2021 snow season
- Sold 15 surplus vehicles and a large variety of surplus equipment at a municipal auction generating over \$90,000 for the Capital Equipment Replacement Fund (CERF)
- Purchased and took delivery of two new dump trucks used for core business services
- Completed all annual garage safety inspections, fuel tank inspections, and completed the safety lane training (as required every six months)

Expenditure Analysis

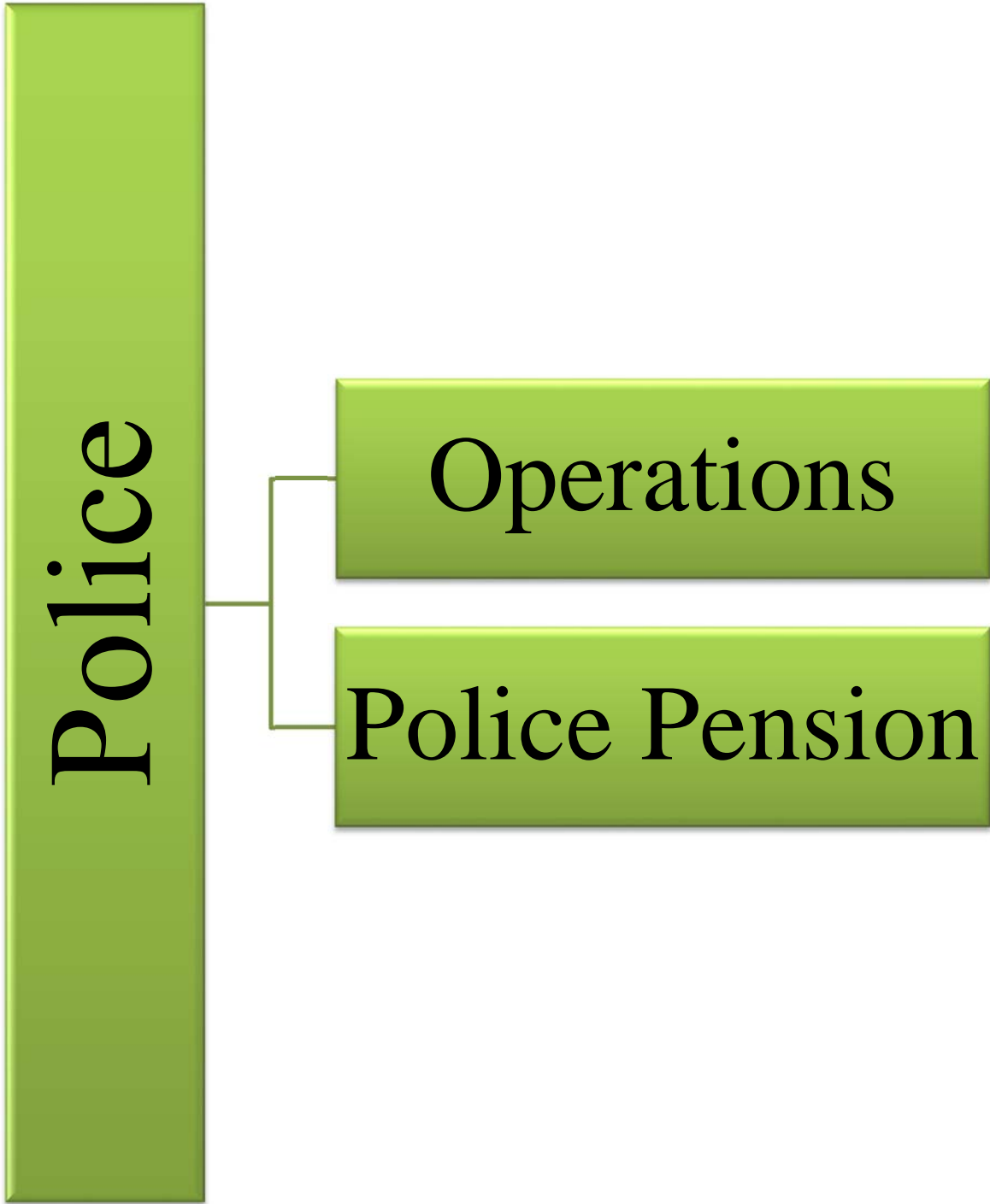
- The 2021 budget is higher than 2020 projections due to commodity and contractual purchases returning to pre-COVID-19 levels



Fleet Services Division

Fleet Services

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Budget	Projected	2021
Budgeted Expenditures	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	410,838	437,521	433,912	437,454
Contractual	332,107	360,502	315,355	365,355
Commodities	537,658	562,070	455,500	551,625
Other Charges	2,080	3,500	2,500	3,500
Total Operating Expenditures	1,282,683	1,363,593	1,207,267	1,357,934
<i>Other Expenditures</i>				
Interfund Charges	75,319	72,718	72,718	72,498
Total Other Expenditures	75,319	72,718	72,718	72,498
Total Expenditures	1,358,002	1,436,311	1,279,985	1,430,432
Funding Sources				
Municipal Equipment Replacement Fund	1,358,002	1,436,311	1,279,985	1,430,432
Total Funds Sources	1,358,002	1,436,311	1,279,985	1,430,432
Personnel Budget by Position				
<i>Full Time Positions</i>				
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
<i>Part Time Positions</i>				
NA	-	-	-	-
Total Part Time	-	-	-	-
Total Full Time Equivalents	3.00	3.00	3.00	3.00



Police Department Summary

Police Operations, Special, and Pension

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
	Actual	Budget	Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	15,032,523	15,522,344	15,166,150	15,867,901
Contractual	732,788	812,553	803,760	770,329
Commodities	115,392	134,130	121,530	139,778
Other Charges	2,531,730	3,657,402	3,580,351	3,867,738
Capital Outlay	10,097	15,000	6,800	19,890
<i>Total Operating Expenditures</i>	18,422,530	20,141,429	19,678,591	20,665,636
<i>Other Expenditures</i>				
Interfund Charges	369,699	361,015	361,015	382,735
<i>Total Other Expenditures</i>	369,699	361,015	361,015	382,735
<i>Total Expenditures</i>	18,792,229	20,502,444	20,039,606	21,048,371
<i>Funding Sources</i>				
Corporate Fund	13,602,616	15,192,270	14,402,672	15,172,886
Police Special Fund	10,097	15,000	6,800	19,890
Commuter Parking Fund	16,736	17,257	18,218	18,910
Police Pension Fund	5,162,780	5,277,917	5,611,916	5,836,685
<i>Total Funds Sources</i>	18,792,229	20,502,444	20,039,606	21,048,371
<i>Personnel Budget by Division</i>				
<i>Full Time Positions</i>				
Police Services	75.00	76.00	75.00	75.00
<i>Total Full Time</i>	75.00	76.00	75.00	75.00
<i>Part Time Positions</i>				
NA	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalent</i>	75.00	76.00	75.00	75.00

Police Operations

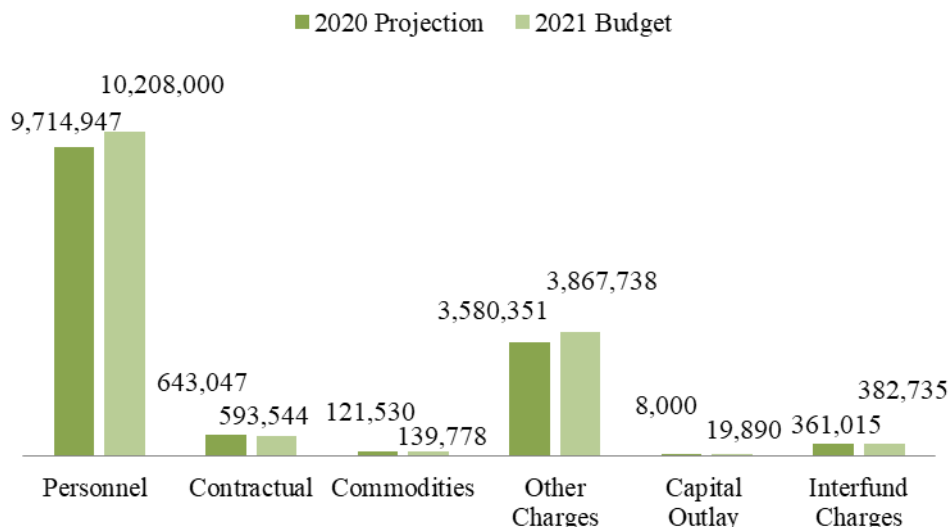
The Glenview Police Department provides quality law enforcement services to residents and businesses and provides them with a safe and secure environment that fosters a sense of security. The Police Department services include crime investigations, juvenile crime investigations, patrol operations, traffic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

2020 Accomplishments

- The Community Relations Unit continues to build strong relationships with the community. This has been done through social media exchanges of critical information and crime prevention notices that keep residents, business owners, and visitors updated on important information, hosting the first virtual Citizen’s Police Academy class, participating in 168 birthday drive-by’s during COVID-19 stay order, organization of frontline healthcare worker tribute at Glenbrook Hospital, presentation of ALICE active shooter training to employees, and more.
- The Traffic Unit Officer completed the Crash Investigation I & II courses through the Northwestern University Center for Public Safety. The completion of both classes certify him as a Technical Crash Investigator which will assist the unit when handling crashes and determining potential causes of collisions. (2) The Unit participated in all IDOT 2020 holiday grant enforcement campaigns. The efforts included occupant protection, speeding, unbuckled and impaired driving enforcements; (3) The Police Department applied for and received \$36,036.00 in IDOT Grant monies used for national holiday safety awareness campaigns and DUI enforcements conducted by the Traffic Unit.
- Transitioned to a complete computer-based Field Training Officer reporting system. The FTO-360 and San Jose model - Field Training Evaluations Program (FTEP) operate together and provides more narrative, a grading system, and additional training steps.

Expenditure Analysis

- Personnel expenditures assume full staffing in 2021 while the 2020 projection is lower due to unplanned retirements occurring throughout the year in 2020.
- Other Charges include the Village’s pension contribution which is based on the actuarially determined contribution.



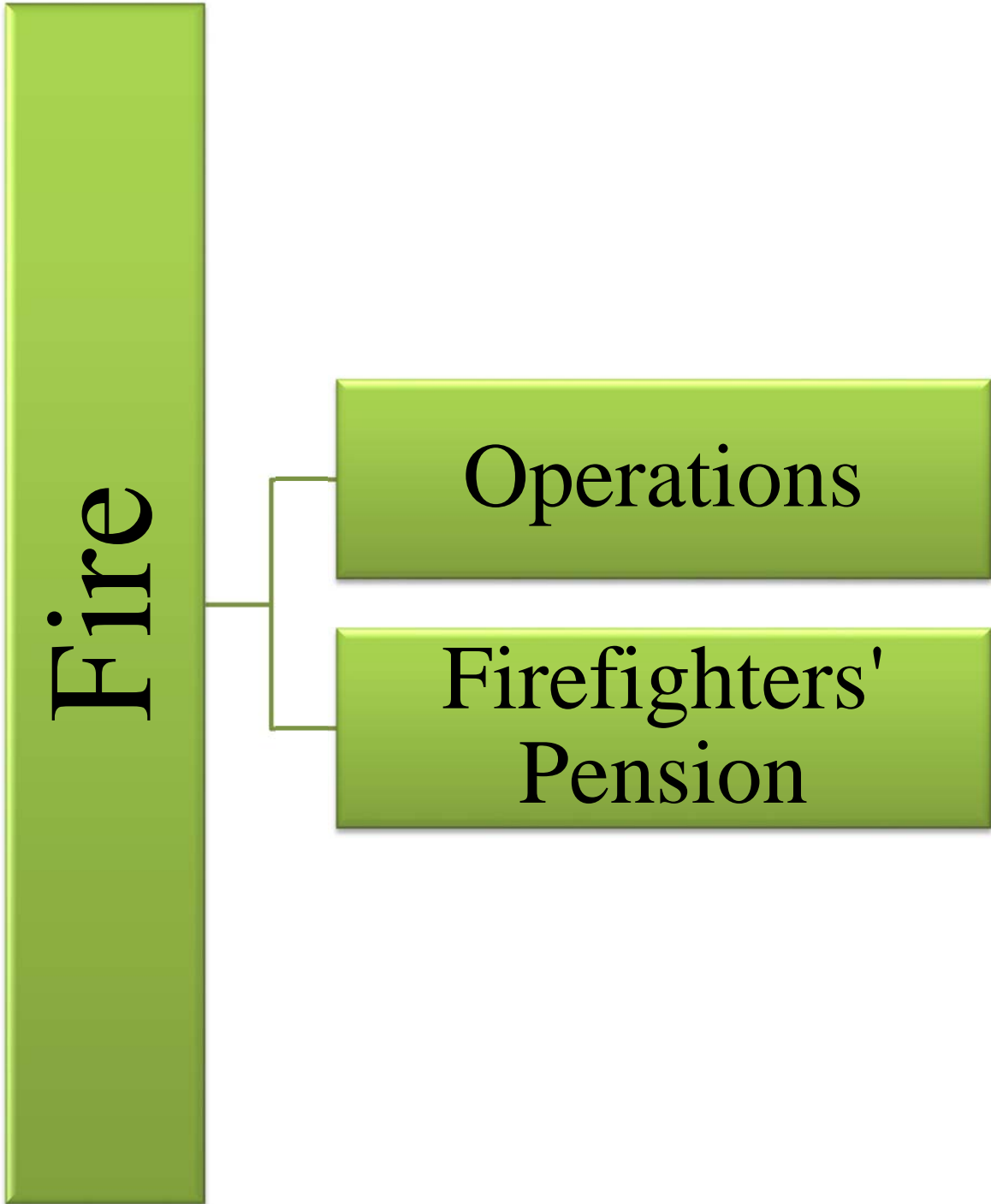
Police Operating

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	10,016,564	10,396,340	9,714,947	10,208,001
Contractual	585,967	660,640	643,047	593,544
Commodities	115,392	134,130	121,530	139,778
Other Charges	2,531,730	3,657,402	3,580,351	3,867,738
Capital Outlay	10,097	15,000	6,800	19,890
<i>Total Operating Expenditures</i>	13,259,750	14,863,512	14,066,675	14,828,951
<i>Other Expenditures</i>				
Interfund Charges	369,699	361,015	361,015	382,735
<i>Total Other Expenditures</i>	369,699	361,015	361,015	382,735
<i>Total Expenditures</i>	13,629,449	15,224,527	14,427,690	15,211,686
<i>Funding Sources</i>				
Corporate Fund	13,602,616	15,192,270	14,402,672	15,172,886
Police Special Fund	10,097	15,000	6,800	19,890
Commuter Parking Fund	16,736	17,257	18,218	18,910
<i>Total Funding Sources</i>	13,629,449	15,224,527	14,427,690	15,211,686
<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	2.00	2.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Commander	4.00	4.00	4.00	4.00
Sergeant	12.00	12.00	11.00	11.00
Police Officer	52.00	52.00	53.00	53.00
Property/Evidence Officer	1.00	1.00	1.00	1.00
Public Service Officer	1.00	2.00	2.00	2.00
Social Worker	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	75.00	76.00	75.00	75.00
<i>Part Time Positions</i>				
NA	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalent</i>	75.00	76.00	75.00	75.00

Police Pension

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Budget	Projected	2021
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	5,015,960	5,126,004	5,451,203	5,659,900
Contractual	146,821	151,913	160,713	176,785
<i>Total Operating Expenditures</i>	5,162,780	5,277,917	5,611,916	5,836,685
<i>Total Expenditures</i>	5,162,780	5,277,917	5,611,916	5,836,685
<i>Funding Sources</i>				
Police Pension Fund	5,162,780	5,277,917	5,611,916	5,836,685
<i>Total Funds Sources</i>	5,162,780	5,277,917	5,611,916	5,836,685

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Fire Department Summary

Fire Operations, Foreign Fire, and Pension

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
	Actual	Budget	Actual	Budget
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Personnel	18,133,777	17,939,423	18,431,529	19,138,249
Contractual	561,478	523,767	517,369	568,864
Commodities	382,586	384,783	462,801	394,366
Other Charges	4,062,134	5,270,263	5,235,846	5,865,643
Total Operating Expenditures	23,139,975	24,146,236	24,647,545	25,967,122
<i>Other Expenditures</i>				
Interfund Charges	1,178,677	1,245,976	1,245,976	1,254,282
Total Other Expenditures	1,178,677	1,245,976	1,245,976	1,254,282
Total Expenditures	24,318,652	25,392,212	25,893,521	27,221,404
Funding Sources				
Corporate Fund	17,546,240	18,598,415	18,551,971	19,731,070
Foreign Fire Fund	171,335	113,630	149,903	114,143
Firefighters' Pension Fund	6,601,078	6,680,167	7,191,647	7,376,191
Total Funds Sources	24,318,652	25,392,212	25,893,521	27,221,404
<u>Personnel Budget by Division</u>				
Full Time Positions				
Fire Services	81.00	81.00	81.00	81.00
Total Full Time	81.00	81.00	81.00	81.00
Part Time Positions				
NA	-	-	-	-
Total Part Time	-	-	-	-
Total Full Time Equivalents	81.00	81.00	81.00	81.00

Fire Operations

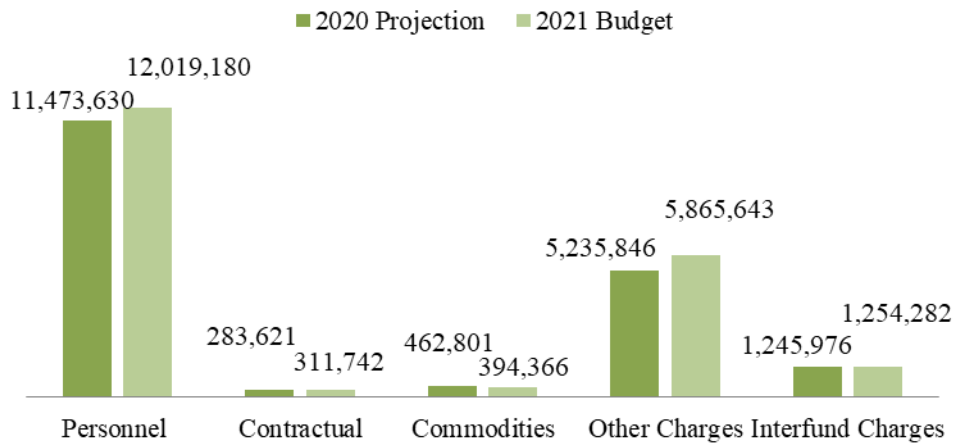
The Glenview Fire Department provides high quality fire suppression and emergency medical services to residents and businesses residing in the Village of Glenview, Village of Golf, and unincorporated areas of Cook County located within the Glenbrook Fire Protection District. Fire Department services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

2020 Accomplishments

- Purchase and in-service of new self-contained breathing apparatus
- Implementation and training of electronic staffing software which has been integrated with payroll
- Designed specifications for a new engine and ambulance which will be delivered in early 2021
- Rolled out new mobile data terminal software which has been installed in all frontline response apparatus
- Placed in service new Zoll Cardiac monitors and Lucas CPR devices

Expenditure Analysis

- Personnel expenditures are increasing due to the settlement of a new union contract
- Other charges include the Village's contribution to fire pensions which are transferred to the Firefighter's Pension Fund. The 2020 projected pension contribution is \$5,213,253 and the 2021 budget is \$5,785,405.



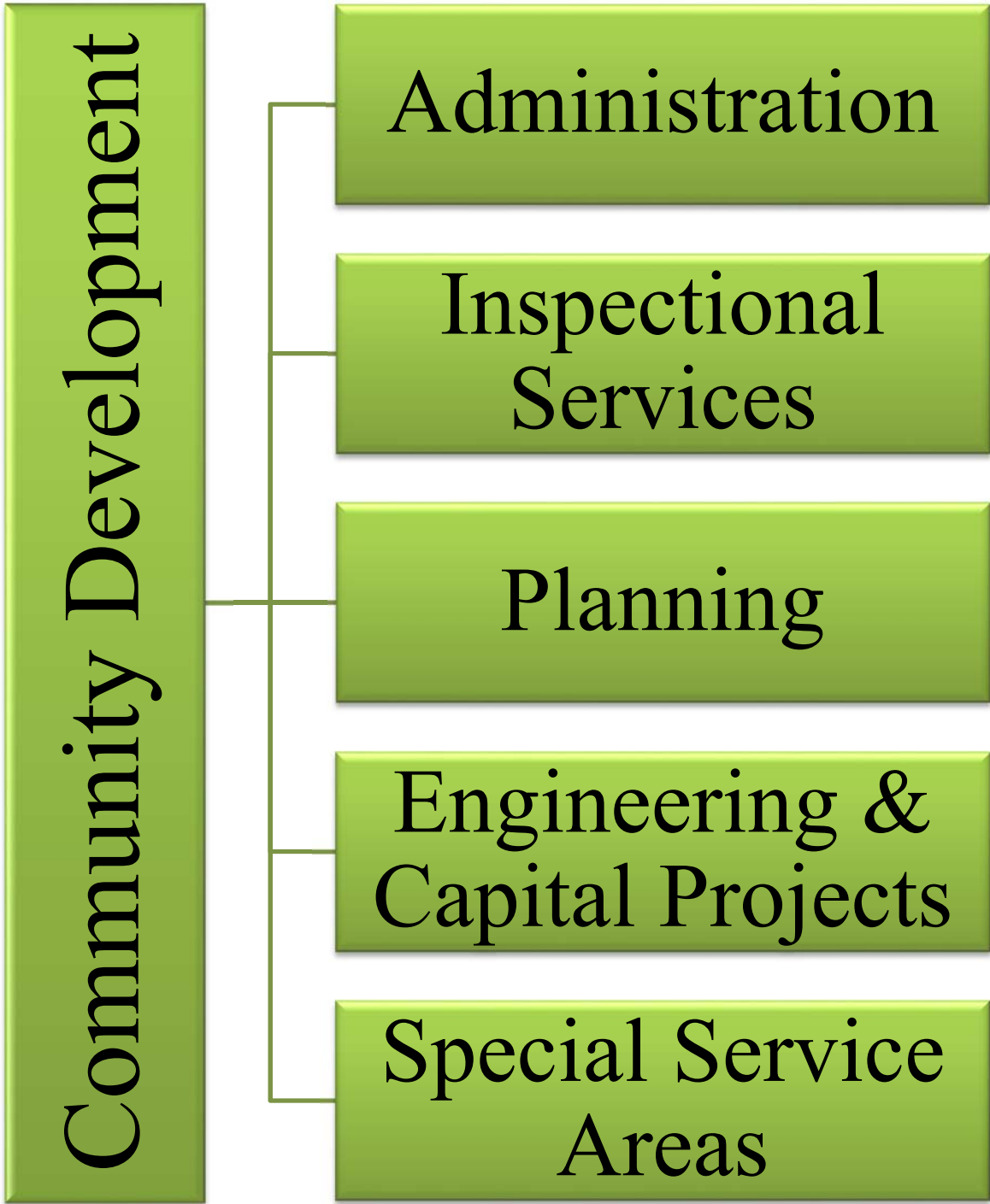
Fire Operations

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Budget	Projected	2021
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	11,766,518	11,498,043	11,473,630	12,019,180
Contractual	327,660	284,980	283,621	311,742
Commodities	382,586	384,783	462,801	394,366
Other Charges	4,062,134	5,270,263	5,235,846	5,865,643
Capital Outlay	-	28,000	-	-
<i>Total Operating Expenditures</i>	16,538,897	17,466,069	17,455,898	18,590,931
<i>Other Expenditures</i>				
Interfund Charges	1,178,677	1,245,976	1,245,976	1,254,282
<i>Total Other Expenditures</i>	1,178,677	1,245,976	1,245,976	1,254,282
<i>Total Expenditures</i>	17,717,575	18,712,045	18,701,874	19,845,213
<i>Funding Sources</i>				
Corporate Fund	17,546,240	18,598,415	18,551,971	19,731,070
Foreign Fire Fund	171,335	113,630	149,903	114,143
<i>Total Funds Sources</i>	17,717,575	18,712,045	18,701,874	19,845,213
<u><i>Personnel Budget by Position</i></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	4.00	4.00	4.00	3.00
Fire Captain	3.00	3.00	3.00	3.00
Fire Lieutenant	12.00	12.00	12.00	12.00
Firefighter/Paramedic	56.00	56.00	56.00	57.00
Firefighter	3.00	3.00	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 Equivalent</i>	81.00	81.00	81.00	81.00

Fire Pension

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
	Actual	Budget	Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	6,367,260	6,441,380	6,957,899	7,119,069
Contractual	233,818	238,787	233,748	257,122
<i>Total Operating Expenditures</i>	6,601,078	6,680,167	7,191,647	7,376,191
<i>Total Expenditures</i>	6,601,078	6,680,167	7,191,647	7,376,191
<i>Funding Sources</i>				
Firefighters' Pension Fund	6,601,078	6,680,167	7,191,647	7,376,191
<i>Total Funds Sources</i>	6,601,078	6,680,167	7,191,647	7,376,191

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Community Development Department

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

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	2,147,663	2,309,556	2,091,904	2,149,450
Contractual	1,282,717	1,708,305	1,619,391	1,628,746
Commodities	2,941	9,370	8,385	9,655
Other Charges	408,575	1,247,776	1,222,286	1,398,284
Capital Outlay	166,822	-	-	-
Total Operating Expenditures	4,008,718	5,275,007	4,941,966	5,186,135
<i>Other Expenditures</i>				
Interfund Charges	55,899	47,592	47,592	44,582
Capital Projects	15,474,364	26,516,594	19,390,527	21,581,148
Depreciation	2,096,143	-	-	-
Transfer Out	110,515	112,369	112,369	109,328
Total Other Expenditures	17,736,921	26,676,555	19,550,488	21,735,058
Total Expenditures	21,745,639	31,951,562	24,492,454	26,921,193
<i>Funding Sources</i>				
Corporate Fund	3,186,046	3,685,139	3,468,134	3,469,641
Special Tax Allocation Fund	123,848	156,285	124,113	165,408
Glenview Water Fund	3,431,944	5,947,491	5,228,433	6,883,453
Glenview Sanitary Fund	1,465,761	1,829,860	1,346,498	2,063,918
Wholesale Water Fund	62,816	-	-	-
Commuter Parking Fund	84,979	-	-	-
Special Service Area Bond Fund	341,249	338,649	338,649	331,229
Capital Projects Fund	10,867,004	15,386,249	9,639,880	11,387,442
Glen Capital Projects	86,492	-	-	-
Motor Fuel Tax Fund	2,095,500	4,607,889	4,346,747	2,620,102
Total Funds Sources	21,745,639	31,951,562	24,492,454	26,921,193
<u>Personnel Budget by Division</u>				
<i>Full Time Positions</i>				
Administration	2.00	2.00	2.00	1.75
Inspectional Services	6.00	6.00	6.00	6.00
Planning	3.30	3.30	3.30	3.30
Engineering & Capital Projects	3.00	4.00	2.00	2.00
Total Full Time	14.30	15.30	13.30	13.05
<i>Part Time Positions</i>				
Administration	-	-	-	0.47
Inspectional Services	2.25	2.25	2.25	2.25
Total Part Time	2.25	2.25	2.25	2.72
Total Full Time Equivalents	16.55	17.55	15.55	15.77

Administration

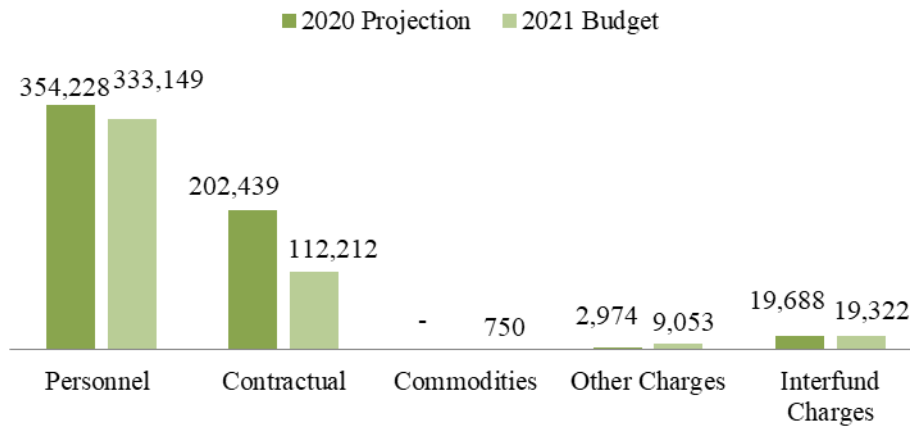
The Administration division of the Community Development Department supports the day-to-day operations. This division includes the Director and Management Analyst.

2020 Accomplishments

- Successful oversight of Community Development activities which includes the Village’s Traffic Committee, numerous special projects and development approvals, updates to Village codes and creation of FY2021 CIP

Expenditure Analysis

- Contractual expenditures decreased due to the Economic Development Strategic Plan being mostly completed in 2020
- Other Charges include funding for virtual trainings
- 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 2020		Fiscal Year
	2019	Budget	Projected	2021
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	348,185	328,040	354,228	333,149
Contractual	206,466	207,330	202,439	112,212
Commodities	117	750	-	750
Other Charges	3,922	24,865	2,974	9,053
<i>Total Operating Expenditures</i>	558,689	560,985	559,641	455,164
<i>Other Expenditures</i>				
Interfund Charges	20,636	19,688	19,688	19,322
<i>Total Other Expenditures</i>	20,636	19,688	19,688	19,322
<i>Total Expenditures</i>	579,325	580,673	579,329	474,486
<i>Funding Sources</i>				
Corporate Fund	435,075	403,239	433,082	247,108
Special Tax Allocation Fund	95,473	128,463	95,606	135,699
Glenview Water Fund	33,258	33,389	34,488	69,128
Glenview Sanitary Fund	15,519	15,582	16,153	22,551
<i>Total Funds Sources</i>	579,325	580,673	579,329	474,486
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Director	1.00	1.00	1.00	1.00
Management Analyst I	1.00	1.00	1.00	0.75
<i>Total Full Time</i>	2.00	2.00	2.00	1.75
<i>Part Time Positions</i>				
Administrative Intern	-	-	-	0.47
<i>Total Part Time</i>	-	-	-	0.47
<i>Total Full Time Equivalent</i>	2.00	2.00	2.00	2.22

Inspectional Services

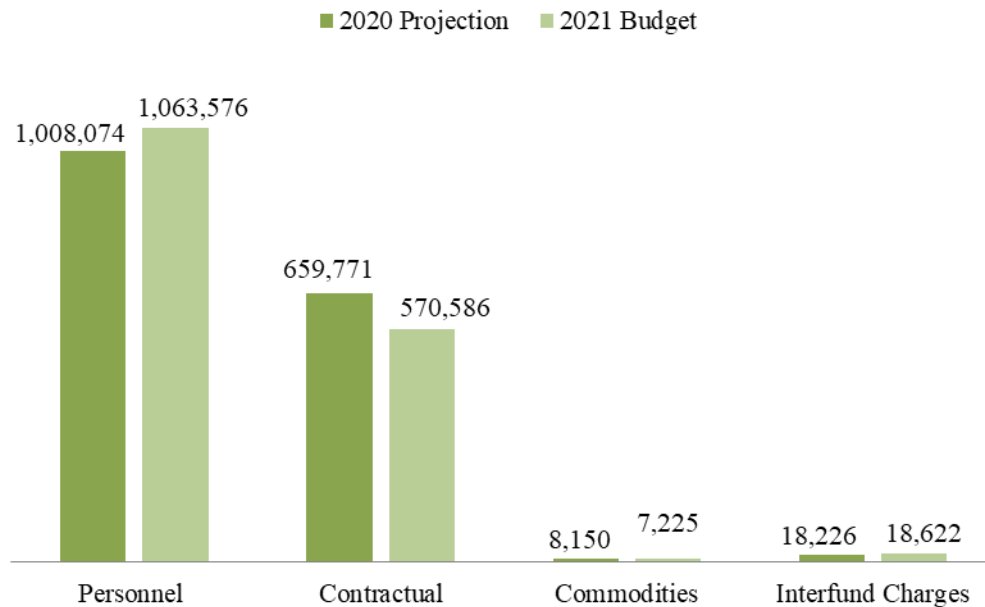
The Inspectional Services Division of the Community Development Department enforces Glenview’s building, health, fire, property maintenance and zoning codes. It reviews, approves, inspects, and issues permits for all construction throughout the Village. Inspectional Services staff also follows up on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

2020 Accomplishments

- Due to COVID, the Development Center modified its service delivery at times to provide an online and remote customer service experience
- The Development Center processed the issuance of 1,332 same-day permit reviews
- Inspectional Services issued 4,307 permits and performed over 11,016 inspections in 2020

Expenditure Analysis

- 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
- Interfund Charges include funding for maintenance and repair of vehicles and reserving for their future replacement



Inspectional Services

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	1,003,182	1,030,540	1,008,074	1,063,576
Contractual	455,525	661,604	659,771	570,586
Commodities	2,824	8,150	8,150	7,225
Other Charges	1,605	-	-	-
<i>Total Operating Expenditures</i>	1,463,136	1,700,294	1,675,995	1,641,387
<i>Other Expenditures</i>				
Interfund Charges	23,552	18,226	18,226	18,622
<i>Total Other Expenditures</i>	23,552	18,226	18,226	18,622
<i>Total Expenditures</i>	1,486,688	1,718,520	1,694,221	1,660,009
<i>Funding Sources</i>				
Corporate Fund	1,472,851	1,704,806	1,680,599	1,645,776
Glenview Water Fund	13,838	13,714	13,622	14,233
<i>Total Funds Sources</i>	1,486,688	1,718,520	1,694,221	1,660,009
<u><i>Personnel Budget by Position</i></u>				
<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	1.00
Inspectional Services Manager	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	6.00	6.00	6.00	6.00
<i>Part Time Positions</i>				
Customer Service Representative	1.00	1.00	1.00	1.00
Inspector	1.25	1.25	1.25	1.25
<i>Total Part Time</i>	2.25	2.25	2.25	2.25
<i>Total Full Time Equivalent</i>	8.25	8.25	8.25	8.25

Planning

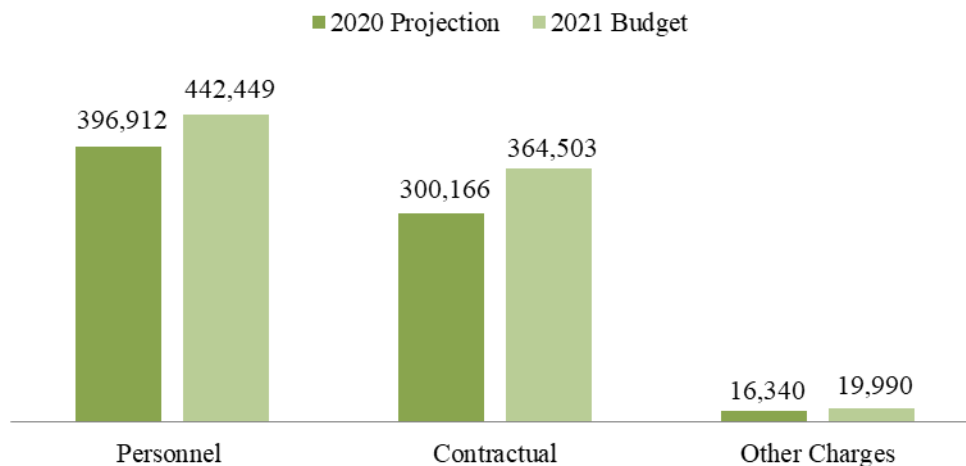
The Planning Division of the Community Development Department leads the economic development of the Village and reviews proposed land uses and development projects to ensure compatibility with the Village's Comprehensive Plan and ordinance requirements. The Division implements major planning initiatives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

2020 Accomplishments

- Staff coordinated the reviews of 113 Appearance Commission cases, 33 Plan Commission cases and 32 Zoning Board of Appeals cases.
- Major projects included the review of the retail development at the former Hart site, the redevelopment of the former Bess Hardware site, a moratorium on downtown development, consideration of consolidation of development review commissions, and several significant additions to school sites within District 34 and District 31.

Expenditure Analysis

- Personnel expenditures increased due to a promotion and merit based increases.
- Contractual expenditures include a one-time economic development strategic plan project, a one-time community engagement and communication plan project, funding for 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 virtual training.



Planning

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Budget	Projected	2021
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	396,227	394,111	396,912	442,449
Contractual	140,720	333,866	300,166	364,503
Commodities	-	-	-	1,500
Other Charges	26,869	19,940	16,340	19,990
<i>Total Operating Expenditures</i>	563,816	747,917	713,418	828,442
<i>Total Expenditures</i>	563,816	747,917	713,418	828,442
<i>Funding Sources</i>				
Corporate Fund	563,816	747,917	713,418	828,442
<i>Total Funds Sources</i>	563,816	747,917	713,418	828,442
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Deputy Director of Comm. Dev.	-	-	-	1.00
Planning Manager	1.00	1.00	1.00	-
Special Projects Manager	0.30	0.30	0.30	0.30
Planner II	2.00	2.00	2.00	2.00
<i>Total Full Time</i>	3.30	3.30	3.30	3.30
<i>Full Time Equivalent</i>	3.30	3.30	3.30	3.30

Engineering & Capital Projects

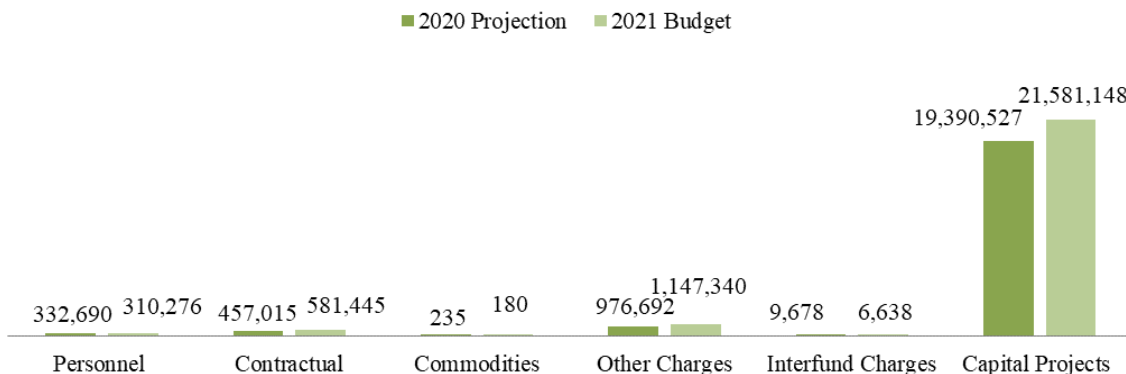
The Engineering & Capital Projects Division of the Community Development Department is responsible for developing the Village’s Capital Improvement Program (CIP), which includes the planning and funding for the capital maintenance of the Village’s core infrastructure including roadways, potable water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

2020 Accomplishments

- Coordinated the 5-year CIP process which includes the allocation of funds for resurfacing and reconstruction of roadways, and the replacement or addition of infrastructure (storm water, sanitary, water)
- \$24 million was dedicated to CIP projects constructed in 2020
- Major infrastructure projects that were bid and constructed include Woodland Lane south of Central and Longvally Road east of Harlem reconstruction (SSA’s for curb and gutter and storm sewer system), The Glen Oak Storm Sewer Improvements (funded through Army Corps of Engineers), Montgomery-Washington-Parkview reconstruction and utility upgrades in Park Manor neighborhood, Hunter and Church roads reconstruction, Briarhill-Cover-Greenbrier reconstruction and utility improvements, Lilac water main replacement and Techny Basin path rehabilitation.
- Successfully managed the regulatory engineering function for local private projects

Expenditure Analysis

- Contractual expenditures supplied by the staff of Baxter and Woodman, which include plan review for permits, and design and project management associated with CIP projects, remain relatively flat. Contractual expenditures also include funding for dues and memberships, and mailing costs associated with major infrastructure projects
- Interfund Charges include the maintenance and repair of the department’s fleet and reserves for future vehicle replacement
- Details of the 2021 Capital Projects can be found in Capital Spending and Debt Management section



Engineering & Capital Projects

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019	Budget	Projected	2021
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	400,069	556,865	332,690	310,276
Contractual	480,006	505,505	457,015	581,445
Commodities	-	470	235	180
Other Charges	145,445	976,691	976,692	1,147,340
Capital Outlay	166,822	-	-	-
Total Operating Expenditures	1,192,342	2,039,531	1,766,632	2,039,241
<i>Other Expenditures</i>				
Interfund Charges	11,711	9,678	9,678	6,638
Capital Projects	15,474,364	26,516,594	19,390,527	21,581,148
Depreciation	2,096,143	-	-	-
Transfer Out	-	-	-	-
Total Other Expenditures	17,582,218	26,526,272	19,400,205	21,587,786
Total Expenditures	18,774,560	28,565,803	21,166,837	23,627,027
<i>Funding Sources</i>				
Corporate Fund	714,305	829,177	641,035	748,315
Special Tax Allocation Fund	28,375	27,822	28,507	29,709
Glenview Water Fund	3,384,848	5,900,388	5,180,323	6,800,092
Glenview Sanitary Fund	1,450,242	1,814,278	1,330,345	2,041,367
Wholesale Water Fund	62,816	-	-	-
Commuter Parking Fund	84,979	-	-	-
Capital Projects Fund	10,867,004	15,386,249	9,639,880	11,387,442
Glen Capital Projects	86,492	-	-	-
Motor Fuel Tax Fund	2,095,500	4,607,889	4,346,747	2,620,102
Total Funds Sources	18,774,560	28,565,803	21,166,837	23,627,027
<u>Personnel Budget by Position</u>				
<i>Full Time Positions</i>				
Village Engineer	1.00	1.00	-	-
Engineering Division Manager	1.00	1.00	1.00	1.00
Project Manager/CIP Coordinator	1.00	1.00	1.00	1.00
Engineering Technician	-	1.00	-	-
Total Full Time	3.00	4.00	2.00	2.00
Total Full Time Equivalents	3.00	4.00	2.00	2.00

Special Service Areas

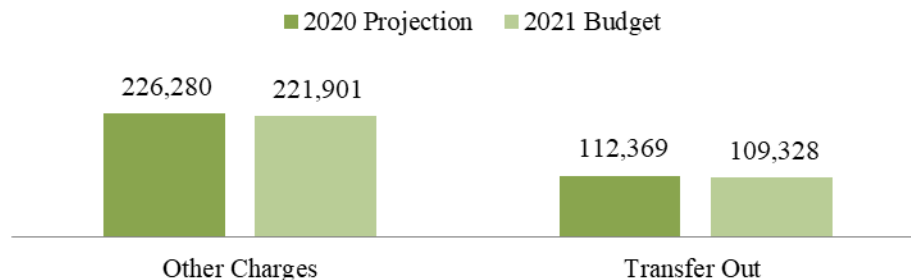
By State Statute, Special Service Area (SSA) financing is an available funding mechanism for residents to voluntarily fund (by a voting process) infrastructure improvements and repay the costs, plus interest, as part of their property tax bill over a period of time. The Village offers 10 or 20 years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

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

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

Expenditure Analysis

- Other Charges are made up of debt service payments
- Transfers Out is to repay other funds for SSA projects by transferring the property taxes collected, or other funding sources available, for various special service areas



Special Service Areas

	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2020 Projected Actual	Fiscal Year 2021 Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Other Charges	230,734	226,280	226,280	221,901
<i>Total Operating Expenditures</i>	230,734	226,280	226,280	221,901
 <i>Other Expenditures</i>				
Transfer Out	110,515	112,369	112,369	109,328
<i>Total Other Expenditures</i>	110,515	112,369	112,369	109,328
 <i>Total Expenditures</i>	 341,249	 338,649	 338,649	 331,229
 <i>Funding Sources</i>				
Special Service Area Bond Fund	341,249	338,649	338,649	331,229
<i>Total Funds Sources</i>	341,249	338,649	338,649	331,229

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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 2021-2025 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 2021-2025 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 2021 if the project began in 2022 and was completed in 2025.

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 2021 with design of the roadway and then construction of the roadway in 2022, 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 2021-2025, the Village currently plans to directly transfer \$35,206,097 from the Corporate Fund for capital projects.

There is also a minimal impact on the 2021 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.	Moderate Reduction – \$85K 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 \$20K 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.	Moderate Reduction – \$65K in water main repairs
Sanitary Sewer Lining	The lining of the sewer mains extends the life of the main and prevents infiltration.	Significant Reduction – Greater than \$100K in sewer main repairs
Sanitary Sewer Television Inspections	Sewer televising identifies areas of concern and preventative maintenance is performed	Significant Reduction – Greater than \$100K in routine maintenance costs
Public Works	Repairs of sealants surrounding exterior windows and doors, control joints, phased walls and masonry in order to maintain or improve the energy efficiency of the facility	Small Reduction – Less than \$10K for reduced energy costs.

Capital Improvement Program

CORE INFRASTRUCTURE

\$13,269,128

Design

\$1,831,520

Annual activities include road surveying, clean construction and demolition debris soil testing, material testing, Capital Improvement Program (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

\$1,828,657

Road resurfacing projects involve grinding of street surface, underground utility spot repairs, minor concrete work including sidewalk and curb and 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 2.97 miles resurfaced in 2021. The roadways include:

- Pynsky Road (Potter Road to East End)
- Wilmette Avenue (West End to Long Road)
- Saratoga Lane (Monterey Drive to Kittyhawk Lane)
- Cabot Lane (Saratoga Lane to Monterey Drive)
- Monterey Drive (West Lake Avenue to Independence Avenue)
- Westleigh Drive South Circle (Westleigh Drive South Circle to Waukegan Road)
- Summit Drive (Westleigh Drive South Circle to Aberdeen Drive)
- Aberdeen Drive (Summit Drive to Summit Drive)
- Brush Hill Lane (Summit Drive to Westleigh Drive)
- Fir Street (Shermer Road to East Cul-De-Sac)
- Hill Circle (Central Road to North Cul-De-Sac)
- Sumac Circle (West Cul-De-Sac to East Cul-De-Sac)
- Cedarwood Lane (Linden Leaf Drive to North Cul-De-Sac)
- Crescent Lane (Potter Road to West Cul-De-Sac)
- Ardmore Avenue (Long Road to West End)
- Dale Street (Long Road to West End)
- MARS Asphalt (various locations Village-wide)
- MARS Concrete (supplemental to Public Works budget)

Road Reconstruction

\$9,608,951

Typical work involves street removal, curb removal, underground utility installation/replacement/relining/repairs, public utility relocations, curb installation, sidewalk replacement, roadway base repair, street pavement installation, parkway grading, and landscape restoration. There will be a total of 2.62 miles reconstructed in 2021. The roadways include:

- Russet Way (Crestwood Drive to Carousel Drive)
- Juniper Road (Wilmette Avenue to Glenview Road)
- Montgomery Lane, Golf Court, and Cedar Court (Golf Court to McArthur Drive)
- North Glenayre Drive (Glenview Road to North Dead End)
- Pleasant Lane (Waukegan Road to Sunset Ridge)
- Spruce Street & Alley (Glenview Road to Dewes Street)
- Beaver Lane (Wilmette Avenue to North End)
- Surrey Lane (Central Road to Glenview Road)
- Forestview Lane (Surrey Lane to West End)
- Barton Court (Surrey Lane to West End)

SPECIAL PROJECTS

\$3,782,732

Natural Resources Project Reach 1 Payback (Year 11)

\$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 2021 CIP reflects year eleven of the twenty-year payback schedule.

East Lake and Waukegan Road 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 FY2021 and be completed in FY2022.

Skokie Valley Trail Phase II Design

\$25,000

In FY 2019 the Village, jointly with the Villages of Wilmette, Northfield, and Skokie, led the 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 County. The Villages of Wilmette and Northfield are the lead agencies for this phase, and this amount represents Glenview's share. Phase II is anticipated to start in FY2021.

Patriot Boulevard and Costco Intersection Phase I Design

\$35,000

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

Chestnut Avenue and Bike Path Design Phase II

\$250,000

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 improvements 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. Additionally, 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.

Willow Road and Shermer Road Intersection

\$160,000

This project consists of completing a preliminary design (Phase I) and plans for the intersection of Willow Road and Shermer Road, which is supported by the Invest in Cook grant funding. 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, and pedestrian crossing safety improvement. Phase II Engineering is anticipated to start in FY2021.

Glenview Road Bridge – Middle Fork Phase I **\$50,000**

This project consists of completing a preliminary design (Phase I) and plans for the future reconstruction of the Glenview Road Bridge over the Middle Fork of the North Branch of the Chicago River, which is located west of Harms Road.

Illinois Department of Transportation Willow Road and Pfingsten Road Improvements **\$74,520**

The Willow Road and Pfingsten Road Intersection is scheduled for improvements by IDOT. The proposed project consists of adding eastbound and westbound dedicated right-turn lanes on Willow Road, improving the sightlines for the eastbound and westbound left-turn movements on Willow Road by incorporating a 4' striped median between left-turn lanes and the adjacent thru lanes to align the opposing left-turn lanes. Additional improvements include widening the sidewalks on the south side of Willow Road to 8-feet, upgrading the pedestrian crossings/traffic signal at the intersection, and upgrading and replacing the traffic signal with decorative posts and mast arms. This represents the Village's share of the improvement costs, including construction of a multi-use path, upgrading a traffic signal with new Emergency Vehicle Preemption system and other improvements requested by the Village.

Glenview Road and Harlem Avenue Streetscape Phase I **\$50,000**

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. The planned improvements will include upgraded streetscape, street light replacement, and traffic signal replacement at Harlem and Glenview.

Glenview Streetscape STP **\$167,389**

This project consisted of completing streetscape improvements and water main replacement along Glenview Road between Waukegan Road and the Metra railroad tracks. This project was constructed in FY2017. The Village received Surface Transportation Program (STP) funding through IDOT. This represents the Village's remaining share for these improvements, which will be paid upon receiving a final state invoice.

Gateway Sign Construction Phase I **\$383,842**

Following finalization by the Board of Trustees of wayfinding signage designs for downtown Glenview and various community gateway locations, Phase 1 construction would include the installation of wayfinding signage on the public right-of-way throughout the downtown, removal of existing gateway signage, and installation of initial community gateway signs. Additional community gateway signs and landmark waypoint signage would be constructed in a future phase.

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

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

Patriot Boulevard and Costco Entrance Intersection Improvements **\$500,000**

The purpose of this project is to improve traffic flow and reduce congestion at the intersection of Patriot Boulevard and the Costco entrance.

Depot Street / New Railroad Signal / Gates / Parking Lot **\$342,350**

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. Additionally, the existing parking lot adjacent to Depot Street will be reconfigured to add additional parking.

Techny Basin Trail Resurfacing **\$233,525**

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).

Tree Planting Swainwood / Lehigh Avenue **\$20,000**

This project consists of removing of dead trees and planting new trees along Lehigh Avenue adjacent to the Metra parking lot.

Miscellaneous Restoration / Tree Trimming & Removal **\$124,589**

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. Also included is the monthly maintenance of new landscaping projects at Village owned properties.

Crack Sealing **\$85,000**

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.

WATER SYSTEM PROJECTS ***\$3,040,520***

Water Main Replacement Projects **\$3,040,520**

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 2021 program, as proposed and including the reconstruction streets will replace 15,400 feet of water main.

- Strawberry Lane (Maple Leaf Drive to Winnetka Road)
- Glenview Road (Pfungsten Road to Milwaukee Avenue)
- Larch Avenue (Maple Street to East End)
- River Drive (Glenview Road to Dewes Street)

SANITARY SEWER PROJECTS ***\$451,820***

Sanitary Sewer Television Inspections **\$112,600**

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 and Manhole Lining **\$299,220**

Sanitary sewer and manhole lining is a cost-effective rehabilitation program that lines sewers without requiring excavation and extends the life of the sewer. These funds are for use in areas throughout the Village.

Cost Sharing Program - Overhead Sanitary Conversion **\$40,000**

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.

STORMWATER PROJECTS ***\$1,061,317***

Storm Sewer TV Inspections **\$105,000**

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 **\$100,000**

As identified in the Village’s stormwater master plan, the Flood Risk Reduction Program, there are multiple projects that are moving forward to improve the storm water level of service for local neighborhoods.

Tall Trees Flood Prevention Project **\$0**

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 in FY2022.

Pine Street Bank Stabilization **\$423,000**

This is a water quality project for the West Fork of the North Branch of the Chicago River on the 1300 block of Pine Street, where 11 residences were removed in 2015 due to frequent and excessive flooding. The Village has secured a grant from the Illinois Environmental Protection Agency’s 319(h) program that will cover approximately half of the improvement costs on Village-owned property that will reduce pollutants in the river. The proposed improvements, which follow best management practices, include removing invasive plant species along the west river bank, installing a bio-swale and rain garden along and within 40 feet of the river, and stabilizing the river bank. The bank will be stabilized using rock armoring and vegetation and a rock riffle structure. These improvements will improve the immediate area by creating naturalized flora which will encourage native fauna. Additionally, the reduced pollutant runoff to the river will further improve the water quality of this scenic waterway. There is no anticipated impact to the east river bank. The proposed west bank stabilization project is expected to take place in FY2021.

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

This is a continuation of a program started in FY2007 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 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 **\$248,317**

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

Stormwater Master Plan Updates**\$150,000**

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 sharing programs.

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).

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CORE INFRASTRUCTURE	2021	2022	2023	2024	2025	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)	828,176	-	-	-	-	828,176
CIP Inspections (B&W)	592,375	-	-	-	-	592,375
CIP Project Management (B&W)	142,970	-	-	-	-	142,970
Core CIP Design/Project Management (2023-2024)	100,000	-	-	-	-	100,000
Bridge and Retaining Wall Inspection and Assessment	8,000	-	-	-	-	8,000
Natural Resource Project Design	8,000	-	-	-	-	8,000
Design Subtotal	1,831,521	1,621,976	1,410,633	1,585,547	1,331,608	\$ 7,781,285
Road Resurfacing						
Pynsky Road	54,000	-	-	-	-	54,000
Wilmette Avenue	115,000	-	-	-	-	115,000
Saratoga Lane	178,000	-	-	-	-	178,000
Cabot Lane	83,000	-	-	-	-	83,000
Monterey Drive	253,000	-	-	-	-	253,000
Westleigh Drive (South Circle)	168,000	-	-	-	-	168,000
Summit Drive	186,000	-	-	-	-	186,000
Aberdeen Drive	78,000	-	-	-	-	78,000
Brush Hill Lane	54,000	-	-	-	-	54,000
Fir Street	119,000	-	-	-	-	119,000
Hill Circle	83,000	-	-	-	-	83,000
Sumac Circle	184,000	-	-	-	-	184,000
Cedarwood Lane	117,000	-	-	-	-	117,000
Crescent Lane	29,000	-	-	-	-	29,000
Ardmore Avenue	21,000	-	-	-	-	21,000
Dale Street	15,000	-	-	-	-	15,000
MARS Asphalt	66,657	-	-	-	-	66,657
MARS Concrete Supplemental to PW	25,000	-	-	-	-	25,000
Road Resurfacing Subtotal	1,828,656	1,378,787	1,413,649	2,327,100	2,181,716	\$ 9,129,910
Road Reconstruction						
Russet Way	679,937	-	-	-	-	679,937
Juniper Road	1,265,657	-	-	-	-	1,265,657
Montgomery Road, Golf Court, and Cedar Court	1,502,037	-	-	-	-	1,502,037
North Glenayre Drive	1,095,000	-	-	-	-	1,095,000
Pleasant Lane	2,060,000	-	-	-	-	2,060,000
Spruce Street & Alley	489,120	-	-	-	-	489,120
Beaver Lane	309,600	-	-	-	-	309,600
Surrey Lane	1,596,600	-	-	-	-	1,596,600
Forestview Lane	367,000	-	-	-	-	367,000
Barton Court	244,000	-	-	-	-	244,000
Road Reconstruction Subtotal	9,608,951	13,200,982	10,336,851	8,280,591	5,091,669	\$ 46,519,044
Special Projects						
Reach 1 Payback	24,370	24,370	24,370	24,370	24,557	122,037
East Lake Avenue and Waukegan Road Intersection	237,146	-	440,000	500,000	200,000	1,377,146
Skokie Valley Trail Phase II Design	25,000	-	-	-	-	25,000
Patriot Boulevard and Costco Intersection Design	35,000	25,000	-	-	-	60,000
Patriot Boulevard and Costco Entrance Intersection Improvements	500,000	-	-	-	-	500,000
Chestnut Avenue and Bike Path Design Phase II	250,000	-	-	-	-	250,000
Willow Road and Shermer Road Intersection	160,000	-	-	-	450,000	610,000
Glenview Road Bridge - Middle Fork NBCR	50,000	-	-	-	400,000	450,000
Willow Road and Pfingsten Road Right Turn Lane	74,520	-	-	-	-	74,520
Glenview Road and Harlem Avenue Streetscape Phase I	50,000	-	-	-	-	50,000
Glenview Road Streetscape STP	167,389	-	-	275,000	-	442,389
Gateway Sign Construction Phase I	383,842	-	-	-	-	383,842
Downtown Parking	1,000,000	-	-	-	-	1,000,000
Depot Road and Railroad Gates Improvements	342,350	-	-	-	-	342,350
Techny Basin Trail Resurfacing Phase II	233,525	-	-	-	-	233,525
Adaptive Traffic Signal Study	-	-	-	-	-	-
Tree Planting Swainwood	20,000	-	-	-	-	20,000
Miscellaneous Restoration / Tree Trimming & Removal	94,899	98,695	102,643	106,748	106,748	509,733
Landscaping at Village Hall	29,690	-	-	-	-	29,690
Crack Sealing	85,000	88,400	63,600	88,400	88,400	413,800
Seal Coating and ADA Ramp Replacement	20,000	15,000	20,000	25,000	25,000	105,000
Transportation Plan - Bike and Sidewalk Master Plan Updates	-	60,000	-	-	-	60,000
ADA Transition Plan	-	30,000	-	-	-	30,000
Glenview Road Streetscape Phase II Engineering	-	45,000	-	-	260,000	305,000
Depot Parking Lot (West)	-	300,000	-	-	-	300,000
Depot Parking Lot (East)	-	400,000	-	-	-	400,000

CORE INFRASTRUCTURE	2021	2022	2023	2024	2025	TOTAL
Depot Parking Lot Street Lights	-	60,000	-	-	-	60,000
Benchmark Updates	-	25,000	-	-	-	25,000
Natural Resources Project	-	20,000	44,000	44,000	44,000	152,000
Comprehensive Plan Initiative to Coordinate Street Lighting	-	-	50,000	-	-	50,000
Chestnut Avenue Widening (STP Funds)	-	-	-	1,145,000	-	1,145,000
Willow Road and Sanders Road Improvements	-	-	-	97,200	270,000	367,200
Willow Road Bridge Replacement at Techny Basin	-	-	-	50,000	-	50,000
Lead Services and Repairs	-	-	-	25,000	-	25,000
Lake Avenue and Milwaukee Avenue Path Improvements	-	-	-	-	1,019,000	1,019,000
Special Projects Subtotal	3,782,731	1,191,465	744,613	2,380,718	2,887,705	\$ 10,987,232
Water System Projects						
Strawberry Lane	999,200	-	-	-	-	999,200
Glenview Road	1,091,000	-	-	-	-	1,091,000
Larch Avenue	471,000	1,103,760	-	-	-	1,574,760
River Drive	479,320	-	-	-	-	479,320
Lilac Ave	-	-	875,840	-	-	875,840
Mary Kay Lane	-	-	2,554,720	-	-	2,554,720
Wagner Road	-	-	-	1,892,308	-	1,892,308
Linneman Street	-	-	-	1,455,800	-	1,455,800
Greendale Road	-	-	-	360,485	-	360,485
Maple Leaf Drive	-	-	-	-	2,356,800	2,356,800
Raleigh Road	-	-	-	-	2,374,176	2,374,176
Grove Street	-	-	-	-	693,600	693,600
Water System Projects Subtotal	3,040,520	1,103,760	3,430,560	3,708,593	5,424,576	\$ 16,708,009
CORE INFRASTRUCTURE						
Sanitary Sewer Projects	2021	2022	2023	2024	2025	TOTAL
Sanitary Sewer TV Inspections (review & report)	112,600	113,864	130,000	135,200	135,200	626,864
Sanitary Sewer and Manhole Lining	299,220	213,234	443,993	369,147	524,650	1,850,244
Cost Sharing Program - Overhead Sanitary Conversion	40,000	50,000	50,000	50,000	50,000	240,000
Sanitary Sewer Projects Subtotal	451,820	377,098	623,993	554,347	709,850	\$ 2,717,108
Storm Water Projects						
Storm Sewer TV Inspections (review & report)	105,000	95,692	100,495	104,514	104,514	510,215
Quickwin Storm and Special Project Design	25,000	30,000	20,000	20,000	30,000	125,000
Tall Trees Flood Prevention Project (2022-2023)	1,400,000	2,775,000	-	-	-	4,175,000
Quickwin Storm Construction	75,000	50,000	50,000	63,155	100,000	338,155
Pine Street Bank Stabilization (Natural Resource Project)	423,000	-	-	-	-	423,000
Cost Sharing - Rain Garden Program	15,000	15,000	15,000	15,000	15,000	75,000
Storm Water Lining	248,317	-	52,482	59,643	129,950	490,392
Stormwater Master Plan Updates	150,000	-	-	-	-	150,000
Cost Sharing Program - Engineering Inspections	20,000	20,000	20,000	20,000	20,000	100,000
Lehigh Avenue and Swainwood Drive Detention Project	-	-	-	-	1,200,000	1,200,000
Storm Water Projects Subtotal	2,461,317	2,985,692	257,977	282,312	1,599,464	\$ 7,586,762
TOTAL CORE INFRASTRUCTURE USES	23,005,516	21,859,761	18,218,275	19,119,209	19,226,588	\$ 101,429,350
PUBLIC WORKS						
Facilities Management	2021	2022	2023	2024	2025	TOTAL
Municipal Center	30,000	190,805	-	-	-	220,805
North Glen Train Station	-	-	-	-	127,548	127,548
North Parking Garage	-	725,000	-	-	-	725,000
South Parking Garage	-	975,000	-	-	-	975,000
Public Works Ph I	-	-	-	750,000	-	750,000
Public Works Ph III	-	333,795	-	-	-	333,795
Fire Station 13	-	204,347	-	76,432	-	280,779
Fire Station 14	-	-	-	76,432	-	76,432
Facilities Management Subtotal	30,000	2,428,947	-	902,864	127,548	\$ 3,489,359
Water Facilities and Train Stations						
West Lake Pump Station	1,593,592	-	-	-	170,040	1,763,632
Rugen Sr. Pump Station	-	-	762,711	-	-	762,711
Rugen Jr. Pump Station	-	-	-	-	212,160	212,160
Laramie Pump Station	-	367,848	-	-	-	367,848
Citizens Booster Station	-	-	-	-	35,880	35,880
Water Facilities and Train Stations Subtotal	1,593,592	367,848	762,711	-	418,080	\$ 3,142,231
Total Public Works	1,623,592	2,796,795	762,711	902,864	545,628	\$ 6,631,590
TOTAL 2021-2025 CAPITAL IMPROVEMENT PROGRAM	\$ 24,629,108	\$ 24,656,556	\$ 18,980,986	\$ 20,022,073	\$ 19,772,216	\$ 108,060,940

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

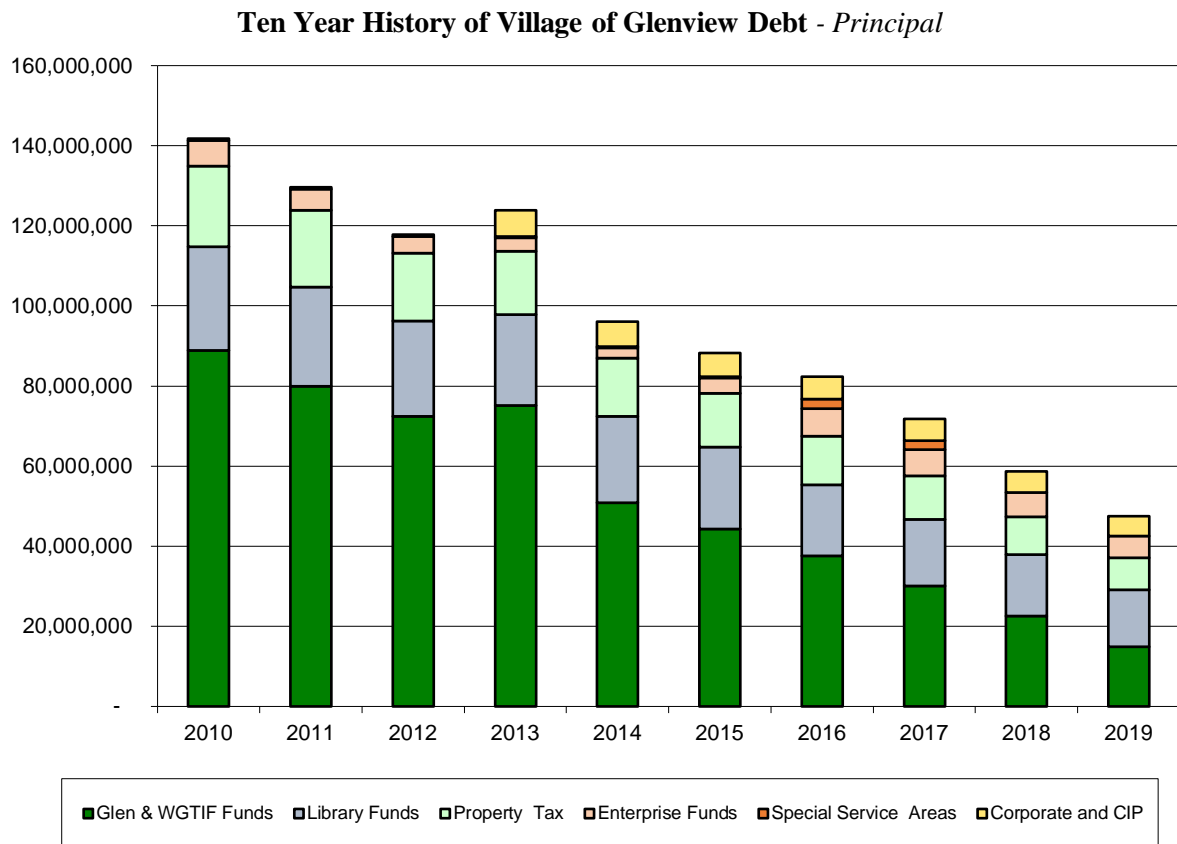
These bonds are similar to general obligation bonds except that they do not have the support of local property tax base for repayment. Instead, a source of revenue related to the project is pledged for repayment of the bonds. A typical revenue bond is related to the Water Fund. The user charges of the 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, 2019, the Village has borrowed \$66,408,843 through nine bonds, one note payable and two loans. Of that amount, the Village’s current outstanding debt at December 31, 2019 is:

Principal	\$ 47,426,061
Interest	\$ 6,988,593
Total	\$ 54,414,654

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
8,060,000	4,860,262	14,243,100	5,422,699	14,840,000	47,426,061

The 2020 Tax Levy requirement to meet debt service payments on the outstanding bonds is \$11,139,376; although \$7,589,982 is abated leaving a net requirement of \$3,549,394. 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.

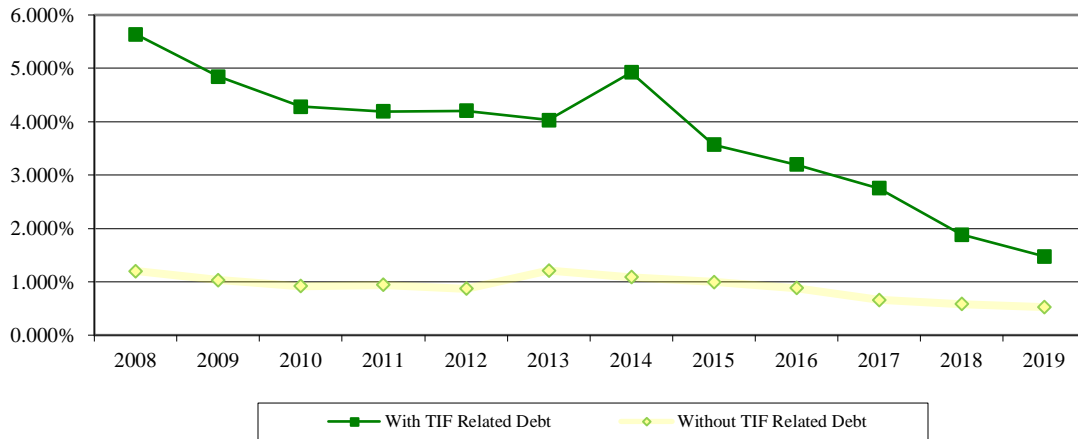
There are no set standards for the three guidelines because each community has a different set of circumstances. Communities that are growing must fund infrastructure projects before development can occur and will have higher debt burdens until businesses and people move-in, allowing the local economy 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 1.130%, 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)

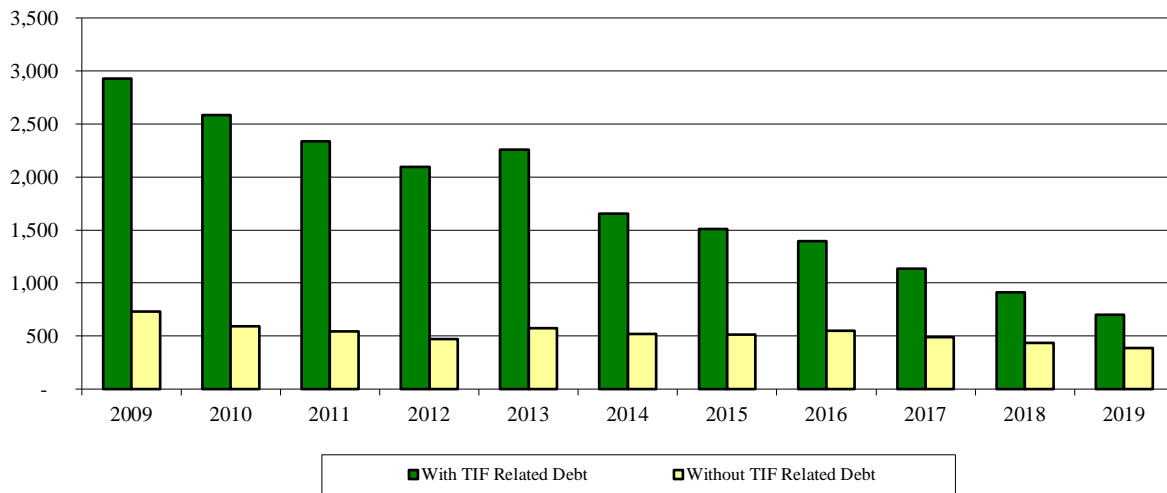


*Source: Cook County Clerk’s Office and Village of Glenview Finance Department Records

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 \$702 with TIF related debt and \$388 without TIF related debt.

Total Debt per Capita

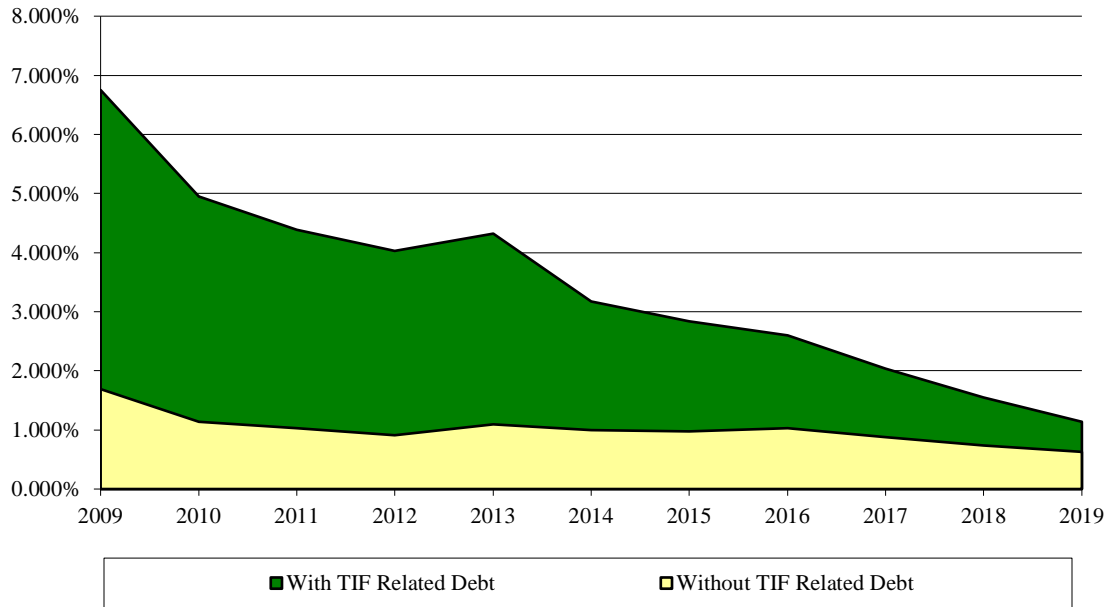


*Source: Cook County Clerk’s Office, U.S. Census Bureau, and Village of Glenview Finance Department Records

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 1.139% and without TIF related debt the ratio is 0.630%.

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 2020. 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, 2019 (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	\$ 12,240,000
GO Refunding Bond Series 2012B	Refunding of Series 2004B	Property Tax Levy (Debt Service)	3.000% 4.000%	2024	\$14,575,000	\$ 8,060,000
GO Bond Series 2013A	Village Hall Relocation Project	Corporate Fund	2.000% 4.000%	2033	\$ 6,065,000	\$ 4,580,000
GO Bond Series 2013B	Waukegan/Golf Intersection Improvements	Waukegan/Golf Project Revenues (TIF)	1.500% 3.500%	2023	\$ 4,385,000	\$ 2,600,000
GO Refunding Bond Series 2016A	Refunding of Series 2009A	Property Tax Levy (Debt Service)	4.450% 5.910%	2029	\$15,326,600	\$ 14,243,100
Notes Payable						
Draw/Term Note	AMI Meter Installation	Waterworks and Sewerage Funds	2.000%	2025	\$ 6,876,024	\$ 5,422,699
Loans Payable						
Taxable-Term Loan	Glen Development Property Acquisition	Glen Development Project Revenues (TIF)	1.850%	2019	\$ 6,529,688	\$ -
IEPA Wastewater, American Recovery and Reinvestment Act of 2009 (ARA) Loan	Waste Water Project	Capital Projects Fund	0.000%	2031	\$ 633,827	\$ 280,262

VILLAGE OF GLENVIEW

LONG-TERM DEBT REQUIREMENTS ILLINOIS ENVIRONMENT PROTECTION AGENCY LOAN December 31, 2019

Date of Issue	October 1, 2010
Date of Maturity	April 14, 2031
Amount of Issue	\$ 633,827
Interest Rates	0.00%
Principial Maturity Date	April 14 and October 14
Paying Agent	Illinois Enviornmental Protection Agency
	Loan Number: L17-4483

Future Principal and Interest Requirements

Fiscal Year Ending December 31,	Requirements		
	April 14	October 14	Total
2020	\$ 12,185	\$ 12,185	\$ 24,370
2021	12,185	12,185	24,370
2022	12,185	12,185	24,370
2023	12,185	12,185	24,370
2024	12,185	12,185	24,370
2025	12,185	12,185	24,370
2026	12,185	12,185	24,370
2027	12,185	12,185	24,370
2028	12,185	12,185	24,370
2029	12,185	12,185	24,370
2030	12,185	12,185	24,370
2031	12,190	-	12,190
Total	\$ 146,225	\$ 134,035	\$ 280,260

Note: Principal will be paid by the Capital Projects Fund.

VILLAGE OF GLENVIEW

LONG-TERM DEBT REQUIREMENTS GENERAL OBLIGATION REFUNDING BOND SERIES 2012A December 31, 2019

Date of Issue	June 14, 2012
Date of Maturity	December 1, 2021
Amount of Issue	\$ 18,090,000
Denomination of Bonds	\$ 5,000
Interest Rates	3.00% to 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Paying Agent	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
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
Total	\$ 12,240,000	\$ 677,700	\$ 12,917,700		\$ 338,850		\$ 338,850

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

VILLAGE OF GLENVIEW

LONG-TERM DEBT REQUIREMENTS GENERAL OBLIGATION REFUNDING BOND SERIES 2012B December 31, 2019

Date of Issue	December 18, 2012
Date of Maturity	December 1, 2024
Amount of Issue	\$ 14,575,000
Denomination of Bonds	\$ 5,000
Interest Rates	3.00% to 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Paying Agent	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
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
Total	<u>\$ 8,060,000</u>	<u>\$ 907,700</u>	<u>\$ 8,967,700</u>		<u>\$ 453,850</u>		<u>\$ 453,850</u>

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

VILLAGE OF GLENVIEW

LONG-TERM DEBT REQUIREMENTS GENERAL OBLIGATION BOND SERIES 2013A December 31, 2019

Date of Issue	December 19, 2013
Date of Maturity	December 1, 2033
Amount of Issue	\$ 6,065,000
Denomination of Bonds	\$ 5,000
Interest Rates	2.00% to 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Paying Agent	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
2020	\$ 265,000	\$ 165,083	\$ 430,083	2020	\$ 82,541	2020	\$ 82,541
2021	270,000	157,132	427,132	2021	78,566	2021	78,566
2022	280,000	149,032	429,032	2022	74,516	2022	74,516
2023	285,000	140,632	425,632	2023	70,316	2023	70,316
2024	295,000	132,082	427,082	2024	66,041	2024	66,041
2025	305,000	123,232	428,232	2025	61,616	2025	61,616
2026	315,000	113,626	428,626	2026	56,813	2026	56,813
2027	325,000	102,600	427,600	2027	51,300	2027	51,300
2028	340,000	89,600	429,600	2028	44,800	2028	44,800
2029	350,000	76,000	426,000	2029	38,000	2029	38,000
2030	365,000	62,000	427,000	2030	31,000	2030	31,000
2031	380,000	47,400	427,400	2031	23,700	2031	23,700
2032	395,000	32,200	427,200	2032	16,100	2032	16,100
2033	410,000	16,400	426,400	2033	8,200	2033	8,200
Total	\$ 4,580,000	\$ 1,407,019	\$ 5,987,019		\$ 703,509		\$ 703,509

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

VILLAGE OF GLENVIEW

LONG-TERM DEBT REQUIREMENTS GENERAL OBLIGATION BOND SERIES 2013B December 31, 2019

Date of Issue	December 19, 2013
Date of Maturity	December 1, 2023
Amount of Issue	\$ 4,385,000
Denomination of Bonds	\$ 5,000
Interest Rates	1.50% to 3.50%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Paying Agent	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
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
Total	\$ 2,600,000	\$ 214,690	\$ 2,814,690		\$ 107,345		\$ 107,345

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

VILLAGE OF GLENVIEW

LONG-TERM DEBT REQUIREMENTS GENERAL OBLIGATION REFUNDING BOND SERIES 2016A December 31, 2019

Date of Issue	October 27, 2016
Date of Maturity	December 1, 2029
Amount of Issue	\$ 15,326,600
Denomination of Bonds	\$ 5,000
Interest Rates	4.45% to 5.91%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Paying Agent	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
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	<u>1,723,750</u>	<u>51,712</u>	<u>1,775,462</u>	2029	<u>25,856</u>	2029	<u>25,856</u>
Total	<u>\$ 14,243,100</u>	<u>\$ 3,421,050</u>	<u>\$ 17,664,150</u>		<u>\$ 1,710,525</u>		<u>\$ 1,710,525</u>

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

VILLAGE OF GLENVIEW

LONG-TERM DEBT REQUIREMENTS ADVANCE METERING INFRASTRUCTURE LOAN December 31, 2019

Date of Issue	May 1, 2015
Date of Maturity	December 1, 2025
Amount of Issue	\$ 6,876,024
Interest Rates	2.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Paying Agent	Glenview Bank

Future Principal and Interest Requirements

Fiscal Year Ending December 31,	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2020	\$ 843,866	\$ 108,455	\$ 952,321	2020	\$ 54,079	2020	\$ 54,376
2021	1,031,392	91,577	1,122,969	2021	45,663	2021	45,914
2022	1,125,155	70,949	1,196,104	2022	35,377	2022	35,572
2023	890,748	48,445	939,193	2023	24,156	2023	24,289
2024	1,012,639	30,630	1,043,269	2024	15,273	2024	15,357
2025	518,899	10,378	529,277	2025	5,175	2025	5,203
Total	<u>\$ 5,422,699</u>	<u>\$ 360,434</u>	<u>\$ 5,783,133</u>		<u>\$ 179,723</u>		<u>\$ 180,711</u>

Note: Principal and interest will be paid by the Water Fund and Sewer Fund.

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VILLAGE OF GLENVIEW



COMPONENT UNIT

Glenview Public Library Fund

	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget Projected		Fiscal Year 2021 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ 4,587,476	\$5,427,614	\$5,427,614	\$4,491,872
<i>Budgeted Revenues</i>				
Local Taxes	6,310,691	6,394,187	6,368,319	6,352,768
Fees and Fines	50,285	48,000	12,000	24,000
Charges for Services	87,134	52,200	13,035	26,300
Intergovernmental	1,225,207	1,190,766	1,198,766	1,193,334
Investment Income	134,319	72,000	83,400	51,500
Other/Miscellaneous	86,277	22,000	22,000	22,000
Transfers In	150,828	-	-	-
<i>Total Revenues</i>	8,044,741	7,779,153	7,697,520	7,669,902
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	5,097,940	5,818,554	5,623,810	5,825,111
Contractual Services	1,048,376	1,102,874	1,097,318	1,227,843
Commodities	525,676	638,640	587,958	591,115
Other Operating Costs	37,704	84,580	73,899	88,570
Capital Outlay	277,684	905,628	963,053	313,377
<i>Total Operating Expenditures</i>	6,987,380	8,550,276	8,346,038	8,046,016
<i>Other Expenditures</i>				
Transfer Out	217,224	287,224	287,224	357,224
<i>Total Other Expenditures</i>	217,224	287,224	287,224	357,224
<i>Total Expenditures</i>	7,204,604	8,837,500	8,633,262	8,403,240
<i>Ending Fund Balance/ Net Position</i>	\$ 5,427,614	\$ 4,369,267	\$ 4,491,872	\$ 3,758,534

Library Debt Service Bond Fund

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019 Actual	Budget	Projected Actual	2021 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ 481,758	\$ 538,499	\$ 538,499	\$ 576,747
<i>Budgeted Revenues</i>				
Property Tax	1,802,754	1,796,253	1,790,000	1,781,129
Investment Income	21,164	20,000	10,500	10,500
Total Revenues	1,823,918	1,816,253	1,800,500	1,791,629
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual Services	220	-	220	220
Bond Principal	1,083,500	1,132,750	1,132,750	1,191,850
Bond Interest	682,457	628,282	628,282	571,644
Escrow Agent Fee	1,000	1,000	1,000	1,000
Total Operating Expenditures	1,767,177	1,762,032	1,762,252	1,764,714
Total Expenditures	1,767,177	1,762,032	1,762,252	1,764,714
<i>Surplus/(Deficit)</i>	56,741	54,221	38,248	26,915
Ending Fund Balance/ Net Position	\$ 538,499	\$ 592,720	\$ 576,747	\$ 603,662

Library Special Reserve Fund

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019 Actual	Budget	Projected Actual	2021 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ 598,994	\$ 795,042	\$ 795,042	\$ 234,351
<i>Budgeted Revenues</i>				
Investment Income	12,882	11,000	4,000	4,000
Transfer In	217,224	287,224	538,824	357,224
Other Revenues	3,714	-	-	-
<i>Total Revenues</i>	233,820	298,224	542,824	361,224
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	5,500	-	-	10,500
Other Operating Costs	-	-	-	-
Capital Outlay	32,272	882,195	1,103,515	149,964
<i>Total Operating Expenditures</i>	37,772	882,195	1,103,515	160,464
<i>Total Expenditures</i>	37,772	882,195	1,103,515	160,464
<i>Surplus/(Deficit)</i>	196,048	(583,971)	(560,691)	200,760
<i>Ending Fund Balance/ Net Position</i>	\$ 795,042	\$ 211,071	\$ 234,351	\$ 435,111

2021 Gift Funds

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
	Actual	Budget	Actual	Budget
<u>Fund 810 Friends of the Library</u>				
<i>Beginning Fund Balance</i>	\$ 131,080	\$ 51,466	\$ 51,466	\$ 40,666
<i>Budgeted Revenues</i>				
Investment Income	1,695	1,600	400	100
Donations	50,000	40,000	40,000	40,000
<i>Total Revenues</i>	51,695	41,600	40,400	40,100
<i>Budgeted Expenditures</i>				
Miscellaneous	6,309	5,750	1,200	2,000
Transfer to Library Operating	125,000	-	50,000	-
<i>Total Expenditures</i>	131,309	5,750	51,200	2,000
<i>Ending Fund Balance</i>	\$ 51,466	\$ 87,316	\$ 40,666	\$ 78,766
<u>Fund 820 Gift</u>				
<i>Beginning Fund Balance</i>	\$ 105,494	\$ 85,494	\$ 85,494	\$ 106,640
<i>Budgeted Revenues</i>				
Investment Income	1,746	1,600	750	750
Donations	4,082	1,500	726	800
Transfer from Foundation Fund	-	20,000	20,000	-
<i>Total Revenues</i>	5,828	23,100	21,476	1,550
<i>Budgeted Expenditures</i>				
Capital Outlay	-	2,000	330	1,000
Transfer to Library Operating	25,828	-	-	-
<i>Total Expenditures</i>	25,828	2,000	330	1,000
<i>Ending Fund Balance</i>	\$ 85,494	\$ 106,594	\$ 106,640	\$ 107,190

2021 Gift Funds Continued

	Fiscal Year 2019 Actual	Fiscal Year 2020 Budget	Fiscal Year 2020 Projected Actual	Fiscal Year 2021 Budget
<u>Fund 825 GPL Foundation Fund</u>				
<i>Beginning Fund Balance</i>	\$ 86,303	\$ 50,625	\$ 50,625	\$ 45,378
<i>Budgeted Revenues</i>				
Investment Income	1,228	1,400	500	500
Donations	2,018	25,000	15,000	25,000
<i>Total Revenues</i>	3,246	26,400	15,500	25,500
<i>Budgeted Expenditures</i>				
Other Professional	-	-	339	-
Building Expense	-	5,000	-	-
Miscellaneous	38,924	-	408	20,000
Transfer to Fund 820 Gift	-	20,000	20,000	-
<i>Total Expenditures</i>	38,924	25,000	20,747	20,000
<i>Ending Fund Balance</i>	\$ 50,625	\$ 52,025	\$ 45,378	\$ 50,878

VILLAGE OF GLENVIEW



BUDGET RESOLUTION

RESOLUTION NO. 20-149

A RESOLUTION ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF GLENVIEW FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2021 AND ENDING DECEMBER 31, 2021

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, 2021, 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 25, 2020, for public inspection as provided by Statute;

WHEREAS, pursuant to notice duly published in a newspaper of general circulation in the Village on November 26, 2020, the corporate authorities held a public hearing on the 2021 tentative annual budget on December 8, 2020; 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, 2021 and ending December 31, 2021.

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, 2021 and ending December 31, 2021, 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 2021, as certified by the Finance Director.

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

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

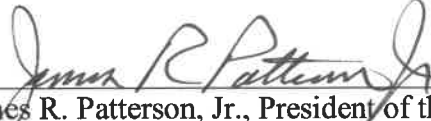
PASSED this 8th day of December, 2020.

AYES: Cooper Gitles Hinkamp Jenny Karton Khoja

NAYS: None

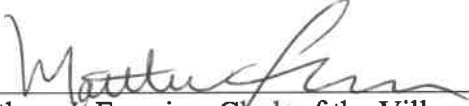
ABSENT: None

APPROVED by me this 8th day of December, 2020.



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
2020 Property Tax Levy Calculation

Levy Component	2020				2019		% Change
	Proposed Levy	Less Abatement Ordinance	Net Levy	Plus Loss Provision	Proposed Extended Levy	Final Extended Levy	
Corporate Operations	\$0	\$0	\$0	\$0	\$0	\$308,594	-100.00%
IMRF	1,070,106	0	1,070,106	32,103	1,102,209	1,689,935	-34.78%
Police Pension	3,733,846	0	3,733,846	112,015	3,845,861	3,531,365	8.91%
Fire Pension	5,760,921	0	5,760,921	172,828	5,933,749	5,265,912	12.68%
Subtotal	\$10,564,873	\$0	\$10,564,873	\$316,946	\$10,881,819	\$10,795,807	0.80%
Debt Service							
2012A Refunding Bonds	6,458,400	(6,458,400)	0	0	0	0	0.00%
2012B Refunding Bonds	1,785,900	0	1,785,900	89,295	1,875,195	1,868,895	0.34%
2013A Corporate Purpose Bonds	427,133	(427,133)	0	0	0	0	0.00%
2013B Corporate Purpose Bonds	704,450	(704,450)	0	0	0	0	0.00%
Total Village Debt Service	\$9,375,883	(\$7,589,983)	\$1,785,900	\$89,295	\$1,875,195	\$1,868,895	0.34%
Total Village Tax Levy	\$19,940,756	(\$7,589,983)	\$12,350,773	\$406,241	\$12,757,014	\$12,664,702	0.73%
Library Operations	\$6,393,577	-	\$6,393,577	\$191,807	\$6,585,384	\$6,537,659	0.73%
2016A Refunding Bonds	\$1,763,494	-	\$1,763,494	\$88,175	\$1,851,669	1,849,084	0.14%
Total Library Tax Levy	\$8,157,071	\$0	\$8,157,071	\$279,982	\$8,437,053	\$8,386,743	0.60%
COMBINED TOTAL LEVY	\$28,097,827	(\$7,589,983)	\$20,507,844	\$686,223	\$21,194,067	\$21,051,445	0.68%

TAX LEVY ORDINANCE 2020
ORDINANCE NO. 6386

AN ORDINANCE LEVYING TAXES FOR THE 2020 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 2020 tax year to be collected in fiscal year 2021.

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 2020 tax year is hereby ascertained to be the sum of \$28,097,826.00 (Twenty-Eight Million Ninety Seven Thousand Eight Hundred Twenty Six and No/100 Dollars).

Section 3: That the sum of \$28,097,826.00 (Twenty-Eight Million Ninety Seven Thousand Eight Hundred Twenty Six and No/100 Dollars) is the total 2020 Tax Levy for the Operations, Pensions and Debt Service of The Village of Glenview and the Glenview Public Library as follows:

Corporate	\$ 0	\$ 299,606
IMRF Pension, Included in Corporate	1,070,106	1,640,714
Police Pension	3,733,846	3,428,510
Firefighters’ Pension	5,760,921	5,112,536
2012-A Refunding Bonds	6,458,400	6,459,300
2012-B Refunding Bonds	1,785,900	1,779,900
2013-A G.O. Bonds	427,132	430,083
2013-B G.O. Bonds	704,450	701,190
Glenview Public Library	6,393,577	6,347,242
Library Debt Service 2016-A Refunding Bonds	<u>1,763,494</u>	<u>1,761,032</u>
Total 2020 Tax Levy	\$28,097,826	\$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 \$28,097,826.00 (Twenty-Eight Million Ninety Seven Thousand Eight Hundred Twenty Six 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 \$28,097,826.00 (Twenty-Eight Million Ninety Seven Thousand Eight Hundred Twenty Six and No/100 Dollars), which said total amount the Village required to be raised by taxation for the 2020 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 8th day of December, 2020.

AYES: Cooper Gitles Hinkamp Jenny Karton Khoja

NAYS: None

ABSENT: None

APPROVED by me this 8th day of December, 2020.


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

ATTESTED and FILED in my office
this 8th day of December, 2020.


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

Appendix A

<u>GENERAL CORPORATE FUND</u>	<u>2021 Budget</u>	<u>2020 Levy Amount</u>
Personnel	\$34,075,399	\$1,070,106
Contractual	13,681,667	
Commodities	1,894,005	
Other Charges	10,034,895	
Capital Outlay	80,000	
Internal Service Charges	4,829,319	
Transfers Out	8,713,032	
TOTAL GENERAL CORPORATE FUND	\$73,308,317	\$1,070,106
<u>POLICE PENSION FUND</u>		
Personnel	\$5,659,900	\$3,733,846
Contractual	176,785	
TOTAL POLICE PENSION FUND	\$5,836,685	\$3,733,846
<u>FIREFIGHTER'S PENSION FUND</u>		
Personnel	\$7,119,069	\$5,760,921
Contractual	257,122	
TOTAL FIREFIGHTER'S PENSION FUND	\$7,376,191	\$5,760,921
<u>SPECIAL TAX ALLOCATION FUND</u>		
2012-A G.O. Bonds - Principal and Interest	\$6,458,400	\$6,458,400
TOTAL SPECIAL TAX ALLOCATION FUND	\$6,458,400	\$6,458,400
<u>WAUKEGAN/GOLF TIF FUND</u>		
2013-B G.O. - Principal and Interest	\$704,450	\$704,450
TOTAL WAUKEGAN/GOLF TIF FUND	\$704,450	\$704,450
<u>CORPORATE PURPOSE BONDS FUND</u>		
2012-B G.O. - Principal and Interest	\$1,785,900	\$1,785,900
2013-A G.O. - Principal and Interest	\$427,132	\$427,132
TOTAL CORPORATE PURPOSE BONDS FUND	\$2,213,032	\$2,213,032
<u>LIBRARY FUND</u>		
Personnel	\$5,825,111	\$5,825,111
Contractual	1,227,843	568,466
Commodities	591,115	
Other Charges	88,570	
Capital Outlay	313,377	
Transfers Out	357,224	
TOTAL LIBRARY FUND	\$8,403,240	\$6,393,577
<u>LIBRARY DEBT SERVICE FUND</u>		
2016-A G.O. - Principal and Interest	\$1,763,494	\$1,763,494
TOTAL LIBRARY DEBT SERVICE FUND	\$1,763,494	\$1,763,494

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 (CIP):

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

ADA: Americans with Disabilities Act
APWA: American Public Works Association
CAD: Computer Aided Dispatch, Computer Aided Design
CBD: Central Business District
CERF: Capital Equipment Replacement Fund
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
FRRF: Facility Repair and Replacement Fund
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