

Village of Glenview 2022 Annual Budget





The Village of Glenview

Fiscal Year 2022 Adopted Annual Budget

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Illinois**

For the Fiscal Year Beginning

January 01, 2021

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:

Staff is pleased to present the adopted annual budget for Fiscal Year 2022. This budget represents considerable staff effort and analysis and a significant amount of time that was focused on review and discussion by the Village Board.

Overview

The budget process begins in April with the development of a five-year forecast. Village staff then create next year's budget using a zero-based system, meaning rather than drawing from last year's budget, the Village starts from scratch to ensure a ground-up approach to all expenditures on an annual basis. Once those individual budgets are developed, the Village Board meets three times in the fall at a series of public budget workshops to review revenues, expenses and ongoing capital improvement projects. These workshops are open for public participation, and the Village encourages residents to get involved in the process and voice their feedback about spending priorities. Following the workshops, the Board meets once in November to review the tax levy and again in December to finalize the property tax levy and formally adopt the next year's budget.

The 2022 budget continues the focus on four strategic priorities which are fiscal sustainability, infrastructure investment, challenging the status quo and a 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 long-term sustainability of a structurally balanced budget, and proactively develop the Village organization in order to maximize the level of service that can be provided with the current level of resources.

The Glen TIF was closed in 2021. The Village of Glenview established The Glen TIF via ordinance in 1998 following the closure of the Glenview Naval Air Station. The 1,360-acre TIF boundary includes an area roughly bound by Willow Road, Lehigh Avenue and Shermer Road. The Glen TIF produced substantial infrastructure improvements such as roadways and storm water detention facilities, and numerous public developments, including Gallery Park, Attea Middle School, the Park Center, the Glen of North Glenview Metra Station, Fire Station 14 and the Northeastern Illinois Public Safety Training Academy. Closing the TIF in 2021 will afford the local tax jurisdictions the opportunity to request the County to redirect the previously levied and paid property taxes that were distributed to the TIF to their individual jurisdictions. Local tax jurisdictions include, but are not limited to, the Glenview Public Library, Glenview Park District, Village of Glenview, and School Districts 30, 34, and 225.

Closure of the TIF will not result in any tax increases for property owners inside or outside the TIF district boundaries. The Village's share of redirected property taxes are offset by ongoing expenditures such as personnel costs, snow and ice maintenance, and landscape services that will be absorbed by the Village and included in the Corporate Fund.

The Village does not levy a property tax rate but rather levies a specific dollar amount. For the 2021 property tax levy to be collected in 2022, the levy includes a \$129,683 increase to capture the Equalized Assessed Value (EAV) associated with newly annexed, constructed, or improved

property, which represents a 1.05% increase from the 2020 tax year. As a result of the closing of the Glen TIF, the levy also included an increase of \$2,588,722 due to the redirection of TIF property taxes from being deposited into the TIF Fund to being deposited into the Village Corporate Fund. It is important to note that collecting taxes for the new EAV and the redirection of TIF revenues 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 compared with neighboring communities.

The adopted budget includes Village-wide revenues of \$173,133,229, of which \$82,111,497 are in the Corporate Fund. The Village-wide expenditures are \$184,904,031, of which \$83,092,480 are in the Corporate Fund and include a one-time \$1,000,000 planned use of fund balance and a one-time \$300,000 planned use of ARPA funds for investment in community infrastructure and business support programs. It should be noted that, removing the one-time planned use of fund balance results in an operating surplus of \$319,017 in the Corporate Fund. Ending fund balances for all Village funds remain within the approved Village fund balance policies.

2022 Financial Position

The Village of Glenview has maintained a stable financial position even though the COVID-19 pandemic has impacted the economic forecast for the 2021 fiscal year. Evidence of the Village's stability is in the following financial indicators:

- Moody's Credit Rating remains at the 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 Village funds
- The Village continues to prioritize investment in Village infrastructure replacement with the development of the \$29.8M 2022 Capital Improvements Program (CIP)
- Sales Tax revenue has regained strength slightly as the COVID-19 pandemic impacts have lessened
- The Village continues its commitment to appropriately fund employee pension benefits

In a sustained effort to be prepared for both State budget actions and shifts in the economy, the Village Board gave direction to change the Corporate Fund Balance Policy from between 30% and 40% of expenditures to 35% to 45% of expenditures. The Village continues to rely on economically sensitive revenues such as Sales Tax, Home Rule Sales Tax, Income Tax, Building Permits, and Interest Income to fund core operations and a change in economic conditions could impact the Village's overall fiscal health. Increasing the fund balance would allow the Village to be in a better position to absorb an economic downturn which would most likely be evidenced by reduced levels of revenues coming into the Corporate Fund as seen during the pandemic.

The 2022 Budget continues the Village's ongoing commitment to challenge 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 helpful in responding to the changing economic environment during the ongoing COVID-19 pandemic. The Village's original COVID-19 financial plan cut operating expenses, deferred capital projects, and used cash reserves to make it through the uncertainty of 2020 and 2021. However, sales and income tax receipts recovered more quickly than anticipated which allowed for certain program expenditures that were cut or reduced to be reestablished to keep desired service levels intact.

On March 11, 2021, President Biden signed H.R. 1319, entitled the American Rescue Plan (ARP) Act of 2021. The law provides \$1.9 trillion in economic stimulus and COVID-19 relief to be used for immediate recovery needs and long-term initiatives. Included in ARPA is \$65.1 billion in financial assistance for municipalities, nationwide. Of that, \$45.57 billion will be allocated to metropolitan municipalities, which either are the central city of a metropolitan area or have a population above 50,000. Funds will be distributed based on the Community Development Block Grant formula. The remaining \$19.53 billion will be sent to state governments to distribute directly to nonmetropolitan municipalities (also known as non-entitlement units) based on population.

The Village of Glenview is considered a non-entitlement municipality and will receive their allocation of \$6,437,892.62 based on population through the State of Illinois. All municipalities will receive their funds in two distributions, with 50% provided in 2021 and the balance delivered approximately one year later. The Village received their first distribution of \$3,218,946.31 in 2021.

One of the ways the Village continues to manage costs is by leading the Municipal Partnering Initiative (MPI). Since 2010, the Village has collaborated with neighboring communities and agencies on bidding contracts. This has resulted in significant savings by leveraging economies of scale for procurement of 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.

Another ongoing success story is the Village's significant Capital Improvement Program (CIP) and the aggressive pursuit of outside funding for these capital projects. Specifically, from 2014 to 2021, the Village received over \$42,200,000 in federal, state and local funds to support a number of infrastructure projects. The Village was also able to secure \$2,807,756 in state and federal funds for 2022 projects. Staff continues to have project-ready plans to submit for outside funding as additional opportunities become available.

After the economic recession from 2008 to 2013, annual revenue trends showed continued improvement in many areas such as general and home rule sales taxes growing up until the decline experienced during the initial period of COVID-19. Fortunately, 2022 general sales tax is projected to be \$4,190,056 higher than the original 2021 budgeted amount. Home rule sales tax is projected to be \$2,026,726 higher than the 2021 budget. Both general sales tax and home rule sales tax receipts are expected to increase by 5% in 2022.

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, have become more stable. For 2022, building permit revenues are budgeted to decrease by \$400,000 or 18.4% as compared to the 2021 projection, due to a decrease in the number of scheduled construction projects. Another revenue stream that continues to decrease each year is the telecommunication 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 include the following:

- ✓ Continue efforts to implement and build upon the Village’s Community Engagement Strategic Plan
- ✓ Continuously improve the customer, business owner, and general public’s experience when interacting with the Village of Glenview
- ✓ Recruit, retain and train high quality talent
- ✓ Advocate for residents and businesses to experience a high quality of life by maintaining long-term financial sustainability, and engaging legislators, and other agencies to identify additional funding sources for Glenview
- ✓ Continue efforts to enhance the community as a desirable place for residents, business owners, customers and visitors

Yearly, the Village of Glenview forecast team meets with each department to discuss the purpose of the financial forecast and identify anticipated key department initiatives and priorities. Departments are instructed to think about what may change over the next five years and how they would respond to community needs. Each department developed a line item forecast for 2022-2026 that incorporates the key items identified during the forecast meetings. The financial forecast team analyzed the forecasted expenditures and revenues for key factors causing the greatest impact, and detailed assumptions used by the departments in creating the forecast. The information was compiled into a detailed forecast report.

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 come 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 that 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. The Village of Glenview’s 2022 proposed budget was made available for display for public inspection at the Village Hall within the Resolution Center, Glenview Public Library and the Village of Glenview’s website 10 days prior to the passage of the final 2022 budget. There were no changes between the 2022 proposed and final adopted budget.

In closing, I would like to acknowledge the Village's Management Team for their continued 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 Glenview employees for their dedication to the Village. TRUST – THINK - SERVE continue to be the important cornerstones in every department.

Sincerely,



Erika Smith
Finance Director

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, Strategic Priorities 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 2022 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 Management Services Department reports on eight divisions: Administration, Communications, Human Resources, Legal Services, Joint Dispatch, Finance, Resolution Center and Records, 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 2022 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 2022 Budget Resolution, 2021 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 which can be reviewed at Village Hall, the Village of Glenview Public Library, or online at www.glenview.il.us.

Village of Glenview History

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. The Treaty of Chicago in 1833 opened up the area to settlement by early pioneers. 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. 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.

Based on voting restrictions consistent with the times, 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.



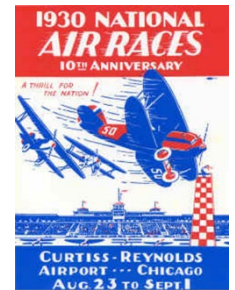
Originally the village was called South Northfield, then for a time North Branch. In 1878, Fred Hutchings named it Oak Glen. But the railroad already had a stop by that name, so another designation had to be found. After an attempt to call it Hutchings after the donor of the land (Sara Hutchings didn't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

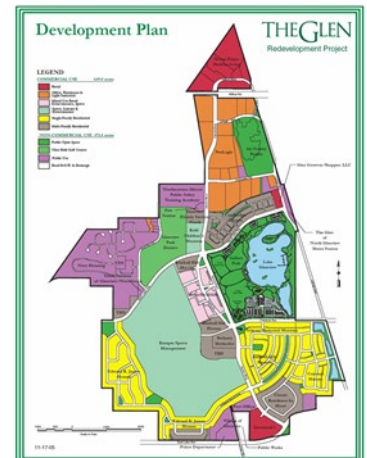


From 1937-1995, the Glenview Naval Air Station was an integral part of the Village of Glenview. For 58 years, the Village enjoyed a strong, friendly and productive relationship with the Navy men and women stationed at the Base. U.S. Naval air power came of age in the years prior to and during World War 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. The Village's population at the 2020 Census was 48,705.

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. 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 Community Development 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. The restaurant opened in 2019.
- Crafted in 2016 by a 16-member committee, the Village's Comprehensive Plan (see right) updates the 2004 Comprehensive Plan and became the latest "road map" for future development decisions. The Plan Commission held public hearings on the final draft during the fall of 2016 and the Glenview Village Board of Trustees approved the plan in 2017, which 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 2022.
- 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 2022.
- 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.
- 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 was completed in 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 2022.
- 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 and is expected to be complete in 2022.
- North Shore Country Club received approval in 2020 of renovations to the existing pool area, accessory buildings and modifications to the existing parking area with construction expected to

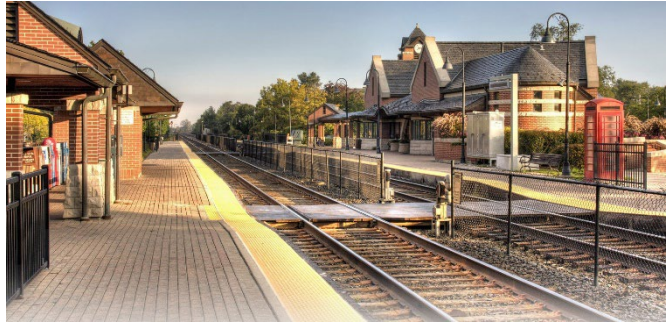
be completed in 2022.

- A new senior center catering to the needs of an aging community was approved for the vacant parcel at 3355 Milwaukee Avenue. The 13,138 square foot Glenview Center for Seniors was approved in 2021 and is currently under construction.
- The Fields Lexus auto dealer at 2000 Waukegan is expanding their sales operations through a 5,000 square foot building addition. Approved in 2021, the new portion of the building is expected to be in use in early 2022.
- The former Pioneer Press office buildings are proposed to be repurposed into a self-storage facility occupied by Life Storage at 3701 West Lake Avenue. A new building in the middle of the two office towers will link the buildings that would now contain storage units in a total project consisting of 123,340 square feet of building. Conversion of the space is anticipated to occur in Summer 2022.
- In 2021, an existing Burger King restaurant at 1834 Waukegan Road was approved to be completely remodeled and rebranded with construction of an additional drive-thru lane anticipated to begin operations in Summer 2022.
- A new Big Bowl restaurant received approval to occupy a vacant outlot at 1320 Patriot Boulevard. This Lettuce Entertain You restaurant will be 6,775 square feet and seat 209 patrons with an expected opening in Fall 2022.

The Village's 2020 equalized assessed valuation was \$2,770,391,387; of this amount, 74.6% was classified as residential, and 26.3% was farm, commercial, industrial and railroad.

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 48,705 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 Village President, with the Trustees, appoints the Village Manager, responsible for implementing Board policies and handling day-to-day operations, including overseeing a staff of 280 full-time employees in five municipal departments: Management Services, Community Development, Fire, Police, and Public Works.

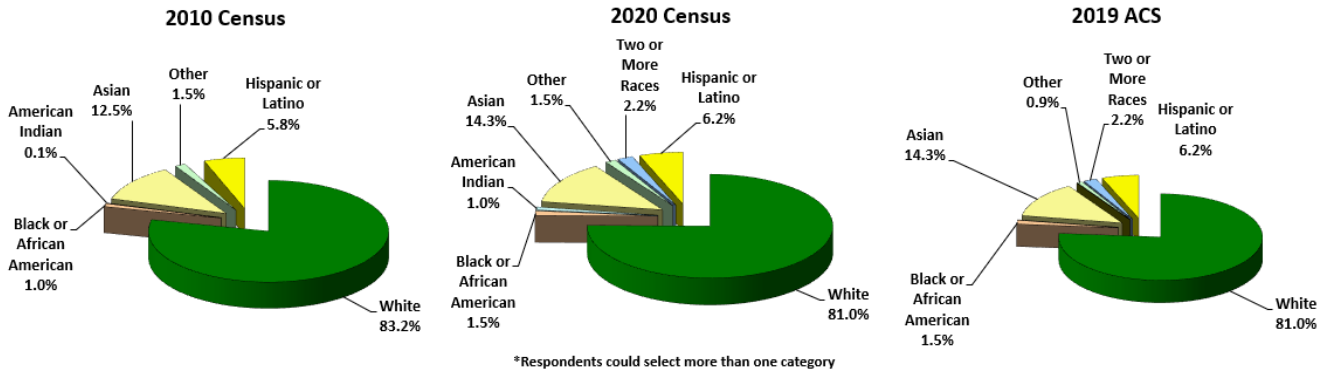
Village of Glenview Demographics

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
2020	48,705	49%	23,817	51%	24,888					

Source: ACS 2010 to 2019 Estimates and 2020 Special Census. 2020 ACS will be released by the US Census on March 17, 2022

Population Diversity*

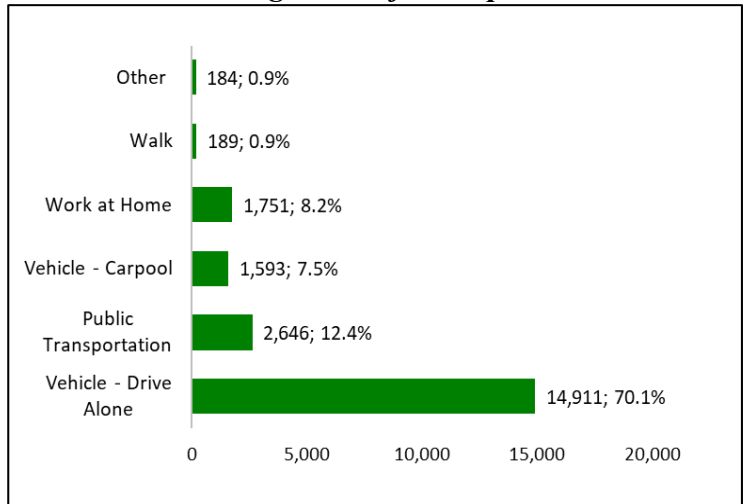


Age Breakdown of Village Population

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

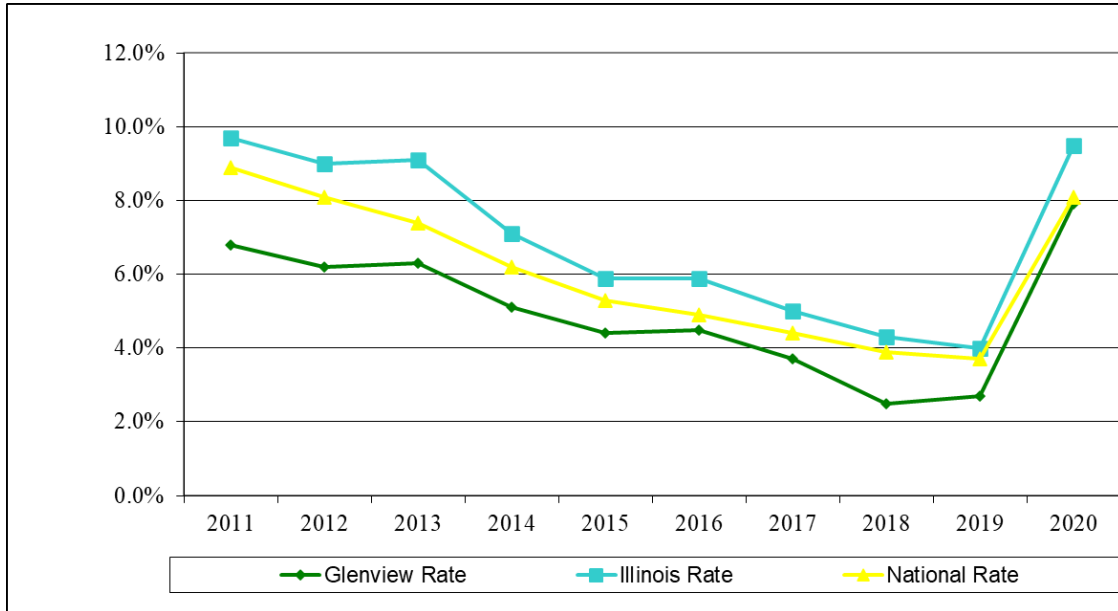


Source: ACS 2019 Estimates

*The U.S. Census Bureau will release the 2020 ACS on March 17, 2022

Unemployment Rates

The Village's most recent unemployment figure as of November 2021 indicates a rate of 2.7%, which is 1.8% below the State of Illinois rate of 4.5% and 1.2% below the National rate of 3.9%.



Source: Illinois Department of Employment Security

Principal Employers

Employer	Number of Employees	Percentage of Total Village Population
Astellas	2,551	5.39%
Abt Electronics	1,620	3.42%
Glenbrook Hospital	1,099	2.32%
Anixter, Inc.	950	2.01%
Glenview Comm. School Dist 34	732	1.55%
Kraft Foods Technology Center	580	1.23%
ITW	550	1.16%
Glenbrook South High School	405	0.86%
Glenview Terrace Nursing Home	400	0.85%
Signode	393	0.83%

Principal Property Taxpayers

Taxpayer	Taxable Assessed Valuation (TAV)	Percentage of Total Village TAV
Illinois Tool Corp	45,965,932	1.63%
Abt Electronics	28,823,625	1.02%
The Glenview Center	23,355,481	0.83%
Kimco Realty Corp.	21,623,925	0.77%
CPUS Glen Pointe LP	20,474,193	0.73%
Northshore University	20,311,363	0.72%
Astellas US Holdings	19,930,332	0.71%
Signode, Division of ITW	19,428,486	0.69%
Abingdon of Glenview	19,101,206	0.68%
Glen Gate Retail LLC	18,791,075	0.67%

Source: Village of Glenview 2020 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

*The U.S. Census Bureau will release the 2020 ACS on March 17, 2022

Budget Process Overview

The operating budget process usually spans 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 Management 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 and expenditure trends are analyzed as well as other foreseeable economic impacts.

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's strategic priorities.

Board Work Sessions

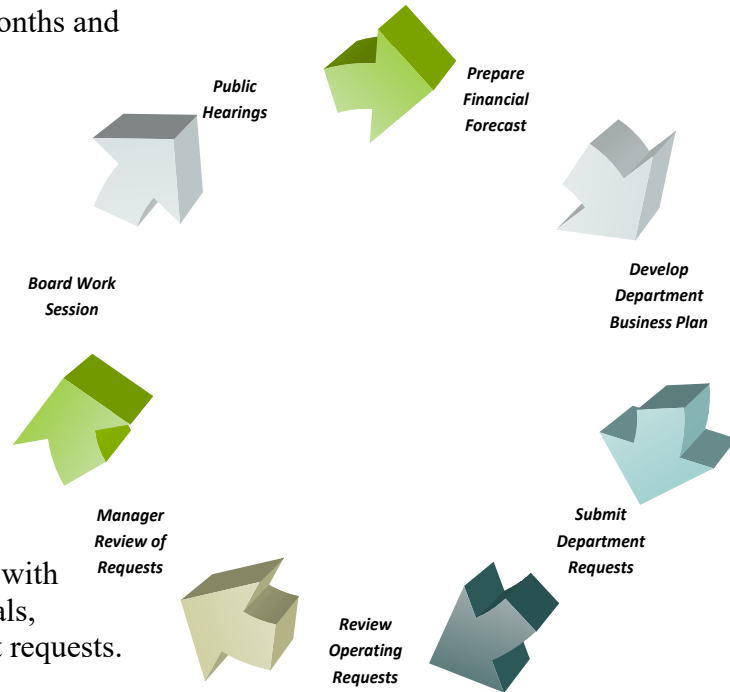
The Village Board holds several workshop sessions and invites the public to attend. Each workshop has a different focus and all funds are presented.

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.



2021 Schedule for FY 2022 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 2021 Projections and 2022 Budget
Budget Team Reviews 2021 Projections and 2022 Budget - All Funds
2022 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 13, 2021 Public Presentation of Capital Improvement Program
September 30, 2021 Public Presentation of Corporate Fund Projections, Corporate Fund Department Budgets and Miscellaneous Funds
October 28, 2021 Public Presentation of Water and Sewer Rates and Remaining Funds

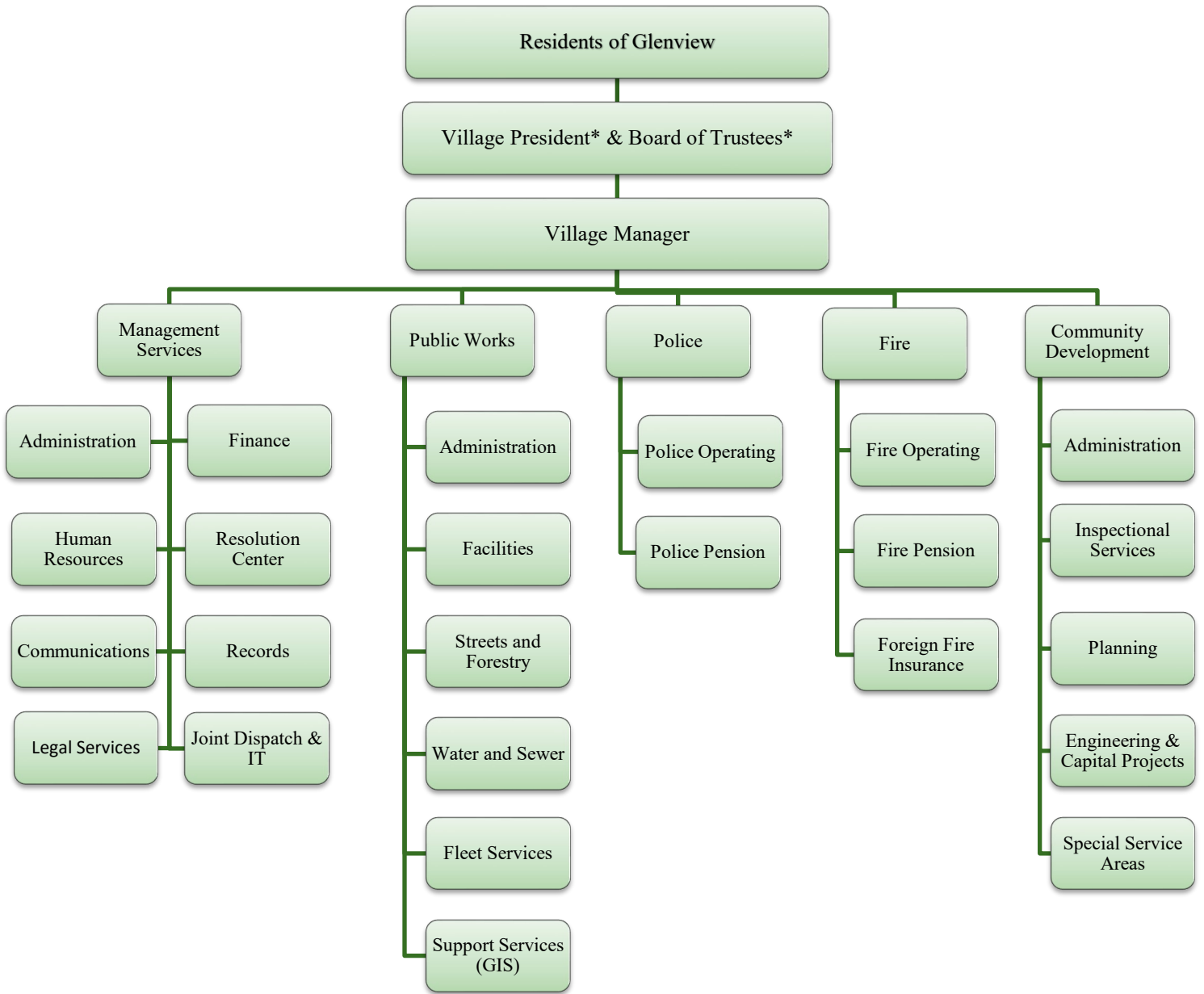
Level 4 - Levy Hearing and Public Budget Display

November 16, 2021 Public Hearing on Proposed 2021 Tax Levy Ordinance (First Reading)
November 16, 2021 Proposed 2021 Tax Levy Abatement Ordinances (First Reading)
November 16, 2021 Proposed 2021 SSA Tax Levy Ordinances (First Reading); adoption of same
November 24, 2021 Proposed Budget on Display for Public Inspection at Village Hall, Library and on the Village's Website
December 1, 2021 2022 Public Employee Total Compensation Packages posted on Village Website

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

December 7, 2021 Public Hearing on the Proposed 2021 Budget; adoption of same
December 7, 2021 Proposed 2021 Tax Levy Abatement Ordinances (Second Reading); adoption of same
December 7, 2021 Proposed 2021 Tax Levy Ordinance (Second Reading); adoption of same
December 28, 2021 File 2022 Budget Resolution, 2021 Tax Levy Ordinance, 2021 Tax Levy Abatement Ordinances, and 2021 SSA Levy Ordinances with the Cook County Clerk
December 28, 2021 File 2022 Certificate of Estimated Revenue by Source with the Cook County Clerk
December 28, 2021 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 a 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.
- 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. 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 2022 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 30
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 25
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 7
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 7
Public Hearing on the Proposed Tax Levy	Prior to Adoption	Prior to Adoption	Nov 16
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 7
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 21
Filing the Truth in Taxation Certification	On or before the last Tuesday in December	Filed with the Tax Levy	Dec 21
Filing the Budget Ordinance with the County Clerk's Office		Within 30 days of adoption by the Board of Trustees	Dec 21

Revenues

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

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

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

Matching Revenues to Expenditures

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

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

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

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

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

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

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

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

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

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

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

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

Budget and Financial Policies

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

Budget Policies

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

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

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

Fund Balance Policies

- The Corporate Fund reserve (fund balance) will be maintained at 35% - 45% of total expenditures. Total expenditures include transfers out of the fund.
- The fund balance of the Utility Enterprise Funds (Water and Sanitary Sewer) includes fixed assets, capital, debt and cash. The goal of the utility funds is to remain self-sufficient. A reserve cash balance policy has been put into place to ensure positive cash flow for operations. This reserve balance is 90 days of operating expenditures, excluding capital and debt service.
- The Maintenance Equipment Replacement Fund (MERF) cash reserves are to be maintained at a zero balance. In the event the fund experiences a negative or positive cash balance, a plan is to be put into place to recover or draw down cash to a zero balance.
- The Capital Equipment Replacement Fund (CERF) cash reserves are to be maintained at 37% of the calculated accumulated reserves.
- The facilities Repair and Replacement Fund (FRRF) cash reserves are to be maintained at 35% of the calculated accumulated reserves.
- No minimum fund balance has been established for the Special Tax Allocation Fund, Insurance and Risk Fund, Commuter Parking Fund, Corporate Purpose Bonds Fund, and Capital Project Funds.

Revenues

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

Capital Projects

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

Debt Management

- The Village is a 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 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 2022 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 2022 Village Management Team Goals are detailed on the following few pages and linked to the strategic priorities.

The 2022 Village Management Team Goals are developed within the following categories:

- **Continue efforts to implement and build upon the Village’s Community Engagement Strategic Plan**
- **Continuously improve the customer, business owner, and general public’s experience when interacting with the Village of Glenview**
- **Recruit, retain and train high qualify talent**
- **Advocate for residents and businesses to experience a high quality of life by maintaining long-term financial sustainability, and engaging legislators, and other agencies to identify additional funding sources for Glenview**
- **Continue efforts to enhance the community as a desirable place for residents, business owners, customers, and visitors**

2022 Village Management Team Goals

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

1. Continue efforts to implement and build upon the Village's Community Engagement Strategic Plan

1.a Implement the Communication Strategic Plan (3,4)

1. Ensure the Village's social media channels are "verified" to establish social media streams as trusted and reliable. **(Q1 Communications)**
2. Evaluate and improve the Weekly Update process to better meet the needs of Trustees and all levels of staff based on feedback from stakeholders. **(Q1 Communications)**
3. Develop and implement revised scopes of work and workflow procedures to best leverage the use of outside communications services. **(Q2 Communications)**
4. Develop and execute new process, workflow and layout for Village Newsletter. **(Q3 Communications)**
5. Develop long-standing, educational materials (1-pager, infographics, social stories) around key Village touchpoints such as the annual budget, CIP, etc. **(Q4 Communications)**

1.b Identify strategies and methods to create and sustain two-way dialog with the community (3,4)

1. Evaluate Board of Trustees agenda and staff reports for opportunities to better summarize items in plain language to increase public understanding and transparency. **(Q1 Communications)**
2. Implement community engagement priorities including establishing set schedule for Coffee with the Council dates and identification of large community events for Trustee participation. **(Q1 Communications)**
3. Prepare education materials for the public to better understand how the Village's Boards/Commissions work and ways in which the public can participate **(Q2 Communications)**
4. Implement rotating Resolution Center "pop up office hours" where staff sets up at public setting (Library, Park Center, community event, etc.) to educate residents on Village services and provide assistance, (2x in 2022). **(Q2 Management Services)**

1.c Work with the business community and partner agencies to promote events, activities and other initiatives through videos, social media, and other outlets (3,4)

1. Work with the business community to launch "local business spotlight" video program highlighting new or unique businesses in Glenview. **(Q2 Communications)**
2. Create formal process, policy, guidelines and criteria to allow local businesses, and agencies to submit requests to the Village to be highlighted and promoted through various communication channels. **(Q3 Communications)**

2022 Village Management Team Goals

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

1.d Implement a redesign of the Village's external and internal websites for the purpose of making information more accessible, intuitive to navigate and easy to update in real time (3,4)

1. Transfer information, files and appropriate workflows from the EIC to SharePoint and Teams and promote new sites and access to information **(Q2 O365 Team)**
2. Complete the external website re-design RFP and vendor evaluation and selection. **(Q4 2021, Information Technology)**
3. Design and deploy a website that is concise, consistent formatting and design, easy searchability for the public, interoperability with third party platforms, improved analytics and generally user friendly to provide relevant and timely updates to the public. **(Q4 Communications)**

1.e Implement body-worn cameras for police officers and comply with applicable legislation (4)

1. Develop policies for the appropriate use of body-worn cameras. **(Q2 Police)**
2. Develop training program to ensure ongoing compliance regarding the use of body-worn cameras. **(Q2 Police)**
3. Purchase, implement and train the police officers on the appropriate use of body-worn cameras. **(Q3 Police)**

2. Continuously improve the customer, business owner, and general public's experience when interacting with the Village of Glenview

2.a Commission a redesign of the Village Hall main entrance and police lobby to provide a more efficient and pleasant customer experience (2, 4)

1. Develop conceptual plans to address improvements to customer service experience. **(Q1 Comm. Dev)**
2. Consideration of RFP to develop construction drawings for bid purposes. **(Q2 Comm. Dev)**
3. Consideration of award to contractor for FY2022 construction. **(Q3 Comm. Dev)**

2.b Update Public Works Campus site plan and develop implementation schedule to improve site layout, drainage and storage to improve staff efficiency and project outcomes (2, 4)

1. Recommend project budget for implementation in 2023 and brief board. **(Q3 Public Works)**
2. Work with architect to develop a pre-site plan and evaluate design options. **(Q4 2021 Public Works)**
3. Develop final recommended site plan, develop a project plan, and start regulatory review process. **(Q4 Public Works)**

2022 Village Management Team Goals

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

2.c Develop and implement a data collection strategy (including but not limited to PMP, TOPS and KPI programs) and use data to inform decisions to improve and enhance the customer service experience and department resource allocations (3, 4)

1. Establish customer service standards and gather feedback to determine performance via customer telephone surveys, survey link on Emails, survey links on receipts, and relaunch of Survey Stance tool in Village Hall Lobby. **(Q1 Management Services)**
2. Finalize Key Performance Indicators (KPI's) for departments and begin distribution of formal monthly report to elected officials and Village staff. KPI's will continuously be evaluated and modified as needed. **(Q1 Management Services)**
3. Collaborate with communications team to develop public facing analytics information including an abridged KPI report and social media graphics. **(Q2 Management Services)**
4. Develop and finalize scope of work for Business Analytics team and identify skills, abilities, and support required. **(Q2 Management Services)**

2.d Improve the level of service provided to dispatch communities that have fractionalized police and fire dispatch services by implementing CAD to CAD interfaces (3, 4)

1. Evaluate, select, and purchase a software programs that will interface applicable systems. **(Q1 Joint Dispatch)**
2. Implement selected software to provide for more seamless transfers for dispatch customers. **(Q3 Joint Dispatch)**

2.e Continue to proactively monitor and adapt network and data security and implement solutions (2, 3)

1. Implement Auvik, third party monitoring services, to provide greater network optimization. **(Q1 Information Technology)**
2. Establish a ransomware response plan, including data recovery, and educate staff. **(Q2 Information Technology)**
3. Update the Computer Security Incident Response Plan (CSIRP) and ensure policies, procedures and practices adhere to the Plan. **(Q3 Information Technology)**
4. Evaluate and select password repository services and implement village wide. **(Q3 Information Technology)**

2.f Implement cloud migration strategic plan, including data, business processes, and applications (2, 3).

1. Evaluate Village VOIP software functionality and administer formal bidding and selection process. **(Q2 Information Technology)**
2. Implementation of Village VOIP software and purchase and deployment of hardware. **(Q4 Information Technology)**
3. Implement cloud migration recommendations from the "Cloud Journey Assessment" by Sentinel, including SentinelOne (end point data protection), VEEAM (data back up software), SharePoint, in-vehicle police cameras with Axon, and MUNIS migration to the cloud. **(Q4 Information Technology)**

2022 Village Management Team Goals

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

2.g Develop Fire Department long-term strategic plan (3, 4)

1. Develop RFP to select a consultant to facilitate and design the strategic planning process. **(Q1 Fire)**
2. Incorporate a public communication and engagement process component into the design of the strategic planning process. **(Q2 Fire)**
3. Continue to analyze and evaluate EMS response determinates and gradually implement changes in responses. **(Q4 Fire)**

3. Recruit, retain and train high quality talent

3.a Develop and implement a comprehensive training program, including but not limited to, training of new employees, supervisors, succession planning, and routine skill training (4)

1. Evaluate RFP responses and make a recommendation regarding a Learning Management System. **(Q1 Management Services)**
2. Define the role of a Fire Department Training Officer, recruit and select a Training Officer **(Q1 Fire)**
3. Review and evaluate the Fire Department's Training Program to ensure regularly scheduled training occurs and OSFM objectives are met **(Q2, Fire)**
4. Review and evaluate the Police Department Sergeant Promotional process; recommend and implement approved enhancements to the process. **(Q2 Police)**
5. Conduct the 2nd Annual New Supervisor Training - 7-week course **(Q2/Q3 Management Services)**
6. Implement regularly scheduled Incident Command Training for Battalion Chiefs and Acting Battalion Chiefs **(Q3, Fire)**
7. Identify training opportunities to enhance story-telling skills (e.g., good news board, monthly story-telling session, etc.) **(Q3 Management Services)**
8. Cross train management services staff in the areas of benefits and payroll administration, FOIA and risk management. **(Q4, Management Services)**
9. Ensure compliance with training mandates in the SAFE/T ACT, including the selection and implementation of software to track training records and ongoing compliance. **(Q4 Police)**

3.b Develop a strategy to further incorporate the values of diversity, equity and inclusion into the Village's organizational practices, policies, and organizational culture (3, 4)

1. Design and provide recruitment and selection process training to hiring managers **(Q1 Management Services)**
2. Finalize diversity, equity and inclusion plan. **(Q2 Management Services)**
3. Develop employee communication plan of key elements of the DEI plan, implementation and accountability. **(Q3 Management Services)**

2022 Village Management Team Goals

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

4. Advocate for residents and businesses to experience a high quality of life by maintaining long-term financial sustainability, and engaging legislators, and other agencies to identify additional funding sources for Glenview

4.a Work with local legislators and consultants on draft and potential legislation that would impact Glenview (2, 3, 4)

1. Continue to monitor and lead state-wide discussions on any proposals relating to sales tax sourcing. **(Q4 Management Services, Community Development)**
2. Continue to participate on the Fly Quiet Committee of the O'Hare Noise Compatibility Commission to address community noise issues related to aircraft operations at O'Hare. **(Q4 Management Services, Public Works and Community Development)**
3. Continue to monitor the regional discussions on railway traffic. **(Q4 Management Services, Public Works and Community Development)**

4.b Continue to monitor and secure any and all federal and state funds available for Glenview CIP Projects (1)

1. Review Federal and State actions and work with consultants and legislators to obtain, to the greatest extent possible, any resulting funds that would be available for Glenview. **(Q4 Management Services, Community Development and Public Works)**

4.c. Initiate any fiscal actions items necessary to secure financial sustainability for the Village of Glenview (1)

1. Finalize the Board approval of the uses of the \$6.4M American Rescue Plan (ARPA) funding to Glenview and comply with ARPA reporting requirements. **(Q4 Management Services)**
2. Analyze the options for closing the Waukegan/Golf TIF District in 2022. **(Q1 Management Services)**
3. Continue to be a state-wide leader in discussions on sales tax sourcing. **(Q4 Management Services and Community Development)**
4. **If approved by Village Board, close the Waukegan/Golf TIF District by the end of 2022 (Q4 Management Services)**
5. Review all financial policies and bring forward any recommended changes. **(Q3 Management Services)**

2022 Village Management Team Goals

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

5. Continue efforts to enhance the community as a desirable place for residents, business owners, customers, and visitors

5.a Implementation of the short-term goals identified in the economic development strategic plan, such as the establishment of new programs (façade, tenant improvements, etc.) and incorporation of infrastructure, streetscape and landscaping recommendations into the CIP (2, 4)

1. Adoption of the Downtown Development Code updates by the Village Board. **(Q1 Comm. Dev.)**
2. Obtain Board direction on spark site opportunities identified on the 1700 (cleaners lot) and 1800 (demo building and coordinate parking) blocks of Glenview Road. **(Q1 Comm. Dev.)**
3. Obtain Board direction regarding possibilities for creating a Downtown Merchants Association in partnership with the Chamber or a Main Street Program. **(Q1 Comm. Dev.)**
4. Have conversations with Downtown business owners to determine how their vision may be aligned with the vision established in the Downtown Strategic Plan. **(Q1 Comm. Dev.)**
5. Develop policies and application criteria for the administration of a facade and tenant improvement grant/loan process. **(Q1 Comm. Dev.)**
6. Design streetscape, landscaping and outdoor dining enhancements for the GTC and Downtown districts for construction. **(Q2 Comm. Dev.)**
7. Evaluate various consultants and hire a development advisor to consult on redevelopment proposals and a business recruiter to assist in bringing new businesses to Glenview. **(Q2 Comm. Dev.)**
8. Evaluate and participate in the process to determine feasibility of additional 294 off ramps. **(Q4 Comm. Dev.)**
9. Evaluate potential changes to the development review process, including review of advantages and disadvantages of a preliminary development review by the Village Board.

5.b Coordination with IDOT, Cook County, D225 and Glenbrook Hospital on improvements to Pfingsten/E. Lake/W. Lake intersection (2, 4)

1. Coordinate with Cook County and IDOT on stoplight timing modifications based on a detailed analysis of the intersection operations. **(Q1 Comm. Dev.)**
2. Coordinate with District 225 on the design and potential funding opportunities to improve the school's parking lot circulation and access. **(Q1 Comm. Dev.)**
3. Obtain direction from the Village Board on opportunities to incorporate adaptive traffic technologies (AI vs. human intervention | join Lake County Passage, coordinate Village vs. Cook County). **(Q1 Comm. Dev.)**
4. Design roadway improvements enhancing the intersection congestion through a new northbound dedicated right turn lane on Pfingsten Road to West Lake Avenue. **(Q1 Comm. Dev.)**

2022 Village Management Team Goals

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

5.c Village Board adoption of sign code updates prepared by a consultant before the end of 2022 that are reflective of the desired community characteristics as determined through the Commission public hearing process and consistent with the recent signage ruling by the U.S. Supreme Court (3, 4)

1. Conduct research on best sign code practices and model ordinances. **(Q1 Comm. Dev.)**
2. Hire a sign consultant to create graphics to be used in ordinance and design guidelines. **(Q1 Comm. Dev.)**
3. Staff and the Village Attorney to produce draft regulations for public review and input and Commission consideration. **(Q2 Comm. Dev.)**
4. Following the Commission's recommendation, the Village Board would consider approval of updated sign code regulations and associated graphics. **(Q4 Comm. Dev.)**

5.d Village Board consideration of updates by the Environment and Natural Resources Commission to a Plan for Nature that include potential green infrastructure improvements throughout the Village and recommendations on sustainability policies (2, 3, 4)

1. Hire a consultant to host public input process and update plan. **(Q1 Comm. Dev.)**
2. Following the Commission's recommendation, the Village Board would consider approval of updated plan and policies. **(Q3 Comm. Dev.)**

5.e Village Board consideration of updates to the Bike and Sidewalk Master Plan that include bike lane/route opportunities, readjustments of sidewalk priorities in designated neighborhoods, and a transition plan for ADA sidewalks enhancements (2, 3, 4)

1. Village President to create ad-hoc committee to review draft plan and make recommendation to Village Board. **(Q1 Comm. Dev.)**
2. Hire a consultant to host public input process and update plan. **(Q1 Comm. Dev.)**
3. Following the committee's recommendation, the Village Board would consider approval of updated bike and sidewalk policies, and ADA improvements. **(Q3 Comm. Dev.)**

5.f Develop process for routine maintenance and analysis of business costs of Dispatch Center (1)

1. Develop a Dispatch Center financial modeling tool to project long term costs of the center and to meet financial sustainability of the Center. **(Q2 Joint Dispatch)**

5.g Market the Glenview Public Safety Dispatch Center to attract and retain prospective and current customers (1)

1. Utilize existing data and stakeholder feedback, to develop a strategic vision and planning document for the Dispatch Center that addresses growth, service model, and potential customers. **(Q4 Joint Dispatch)**

5.h Develop and implement a potable water system strategic plan to address changing demands on the system for the next 5 – 10 years (2, 4)

1. Finalize Water Strategic Plan and provide update to Village Board. **(Q1 Public Works)**

2022 Village Management Team Goals

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

2. Update five-year CIP and other necessary budgets to implement Plan recommendations. **(Q3 Public Works)**

5.i Continue lead water services inventory, notification, and replacement plan to meet and exceed federal and state requirements (2, 4)

1. Provide IEPA initial inventory of potential public and private lead services. **(due April 15, 2022 Public Works)**
2. Develop project to replace known public lead services and start outreach with impacted residents. **(Q2 Public Works)**
3. Finalize partnering opportunities for residents on replacement of private lead services. **(Q2 Public Works)**

5.j Develop a routine programmatic approach for public fence replacement and repair (2, 4)

1. Finalize public fence inventory and existing condition assessment. **(Q1 Public Works)**
2. Develop budget and five-year fence replacement plan. **(Q3 Public Works)**

5.k Develop a routine programmatic approach to inspect and replace all roadway signage (2, 4)

1. Confirm final inventory and condition assessment to develop new sign replacement program. **(Q2 Public Works)**
2. Develop budget to support new ongoing program. **(Q3 Public Works)**

5.l Implement opportunities identified in the Urban Forestry Management Plan to further improve and enhance the Village's Tree Program (2, 4)

1. Evaluate Plan recommendations and incorporate into the Village's existing tree program. **(Q2 Public Works)**
2. Evaluate budgetary impact of the selected recommendations and include as a 2023 budget request. **(Q3 Public Works)**

VILLAGE OF GLENVIEW



PERFORMANCE MEASURES

Division / Goal	Performance Measure	2020 Actual	2021 Target	2021 Projected	2022 Target
Management Services					
Administration / 4	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 / 1	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 / 3	Number of Safety/Loss Prevention trainings conducted per year	2	3	2	3
	Number of property/casualty claims	15	10	19	15
	Number of OSHA recordable injuries per year	11	5	12	10
	Number of Equal Employment Opportunity compliance training topics conducted per year	1	1	1	1
	HMO Health plan claims loss ratio	102.1%	94.0%	100.1%	94.0%
	PPO Health plan claims loss ratio	99.20%	99.00%	91.50%	99.00%
	Percent change in Rx cost per employee per month	3.41%	7.50%	6.79%	9.00%
	Percent change in generic prescription Rx utilization	0.27%	1.00%	-4.19%	1.00%
Joint Dispatch / 2	Percent change in 90 day mail order Rx utilization	2.89%	1.00%	-4.34%	0.75%
	Process 90% of Fire and EMS calls within 2 minutes (ISO standard) Note: All Fire calls process within 90 seconds	95%	95%	95%	95%
	Answer 95% of calls within 10 seconds (2 rings)	99%	99%	99%	99%
Information Technology and GIS	# of Helpdesk Tickets	2,815	3,500	3,250	3,500
	Helpdesk Ticket Response Service Level Agreement % [90%]	90%	90%	94%	90%
	Helpdesk Ticket Resolution Service Level Agreement % [90%]	97%	97%	97%	97%
	Server Anti-Virus Coverage %	96%	96%	96%	96%
	Workstation Anti-Virus Coverage % [90%]	94%	94%	94%	94%
Finance / 4	Consecutive years for receiving the Certificate of Achievement for Excellence in Financial Reporting	39	40	40	41
	Consecutive years for receiving the Distinguished Budget Presentation Award	13	14	14	15
	Auditor issued unmodified "clean" audit opinion (Y/N)	Y	Y	Y	Y
Resolution Center / 2	# of payments made by customers using Citizen Self Service	20,892	16,500	22,697	22,000
	# of online bank bill payments processed	15,893	16,150	14,969	16,150
	# of phone calls answered	40,720	50,000	39,306	40,000
	# of times a call is re-queued	9,233	6,000	9,500	6,000
	# of Public Works work order requests	3,360	3,000	3,600	3,000
	# of property violations reported and entered	833	600	735	600
	# of residents notified of continuous water usage	4,105	3,000	4,366	4,000
	# of apartments notified of continuous water usage	580	500	654	500
Police Records / 2	# of commercial properties notified of continuous water usage	161	100	152	100
	# Police-related FOIA's processed	1,553	1,500	1,400	1,450
	# Police Non-emergency calls handled	11,250	13,000	10,000	10,000
	# Subpoenas processed	182	300	200	250
	# Ticket payments processed	618	900	665	1,200
Public Works Department					
Administration / 2	Start work orders including including initial resident response within 2 business days	n/a	95%	91%	95%
	Achieve full utilization of Staff via Performance Mangement Program (PMP)	n/a	100%	107%	100%
	Bidding/extending contracts for goods/services	n/a	20	35	35
	Reviewing department policies each year	n/a	10	10	10
	Preventative maintenance schedules for Public Works	n/a	90%	93%	90%
Fleet / 2	Fleet Chargeback Hours	n/a	65%	62%	65%
	Achieve all Fleet preventative maintenance schedules	n/a	80%	85%	80%
Police Department					
Police Department / 2	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	2,166	3,212	1,579	1,885
	Number of residents that participated in child safety seat programs	27	180	110	150
	Selective enforcement efforts at school zones, hazardous intersections and speeding "hot spots"	2,087	4,155	4,520	5,041
	Missing person cases referred to Detective Bureau within 2 hours of receipt	11	13	9	10
	Number of self-initiated (directed) patrols	15,467	18,890	10,284	12,993
	Number of domestic violence victims supported/assisted within 24 hours of notification	25	25	16	25

Division / Goal	Performance Measure	2020 Actual	2021 Target	2021 Projected	2022 Target
Fire Department					
Fire Department / 2	Percentage of Fire Department standard operating procedures are reviewed & updated	60%	75%	60%	100%
	Percentage of K-6 classrooms to present a specific message	100%	100%	15%	75%
	EMS Turnout Time (the time between dispatch notification and vehicle(s) enroute). A time of 1:53 is the benchmark for the Glenview Fire Department based on historical performance at the 90th percentile.	89%	85%	90%	90%
	Fire Turnout Time (the time interval between dispatch notification and vehicle(s) enroute). A time of 1:54 is the benchmark for the Glenview Fire Department which is based on historical performance at the 90th percentile	90%	78%	90%	90%
	Fire & EMS Travel Time (the time interval from enroute until on scene, based on urban population) with a benchmark of 4:55 at the 90th percentile.	91.0%	95%	90.0%	90%
	Total Response Time: EMS (Call creation to arrive, first unit on scene) with a benchmark of 7:08 at the 90th percentile	93%	99%	90%	90%
	Total Baseline Response Time: Fire (Call creation to arrive, first unit on scene) with a benchmark of 7:24 at the 90th percentile	93%	97%	90%	90%
<i>*Travel times are affected by weather conditions thus no percentage change in the performance target</i>					
Community Development					
Departmental / 2, 5	Percentage of annual CIP budget that is expended in the budgeted year	97%	98%	98%	96%
	Average resident and business owner satisfaction with Village outreach and management of CIP projects on a scale of one to five (five being highest)	4.5	4.3	4.3	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	80.0	78.0	79.0	78.0
	Initial Building Plan Reviews within 14 days	81%	85%	92%	85%
	Building Re-reviews within 7 days	68%	85%	90%	85%
	Initial Engineering Reviews within 14 days	72%	85%	90%	85%
	Engineering Re-reviews within 7 days	62%	85%	85%	85%
	Inspections available within 2 business days	91%	90%	95%	90%
Work Load Indicators / 2, 4	Number of building permits issued	4,205	4,000	4,000	4,000
	Number of inspections completed (including code enforcement)	10,839	12,300	10,000	11,000
	Number of Appearance Commission cases processed annually	115	110	55	-
	Number of Plan Commission cases processed annually	35	35	17	-
	Number of Zoning Board of Appeals cases processed annually	32	35	16	-
	Number of New Development Commission cases processed annually	-	8	10	15
	Number of Development Adjustments Commission cases processed annually	-	75	90	150
	Total value of CIP projects awarded	\$18.80	\$21.30	\$19.3M	\$29.8M

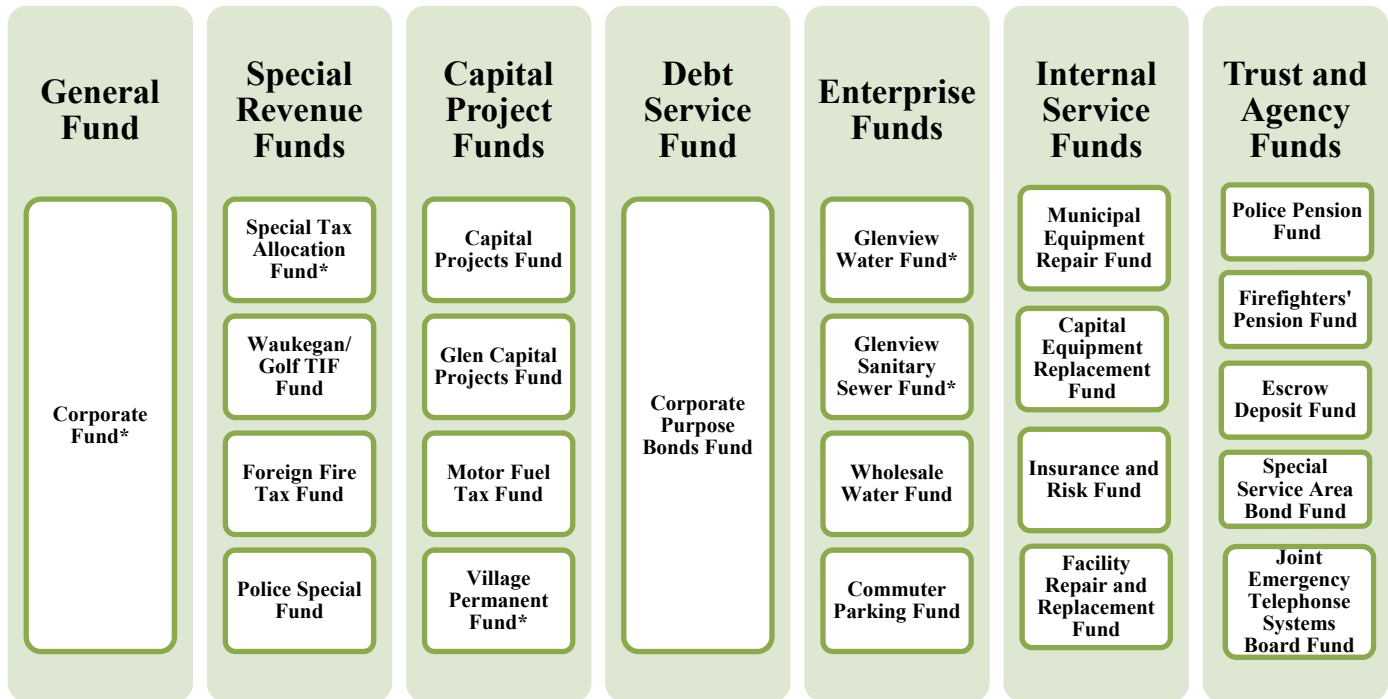
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VILLAGE OF GLENVIEW



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.

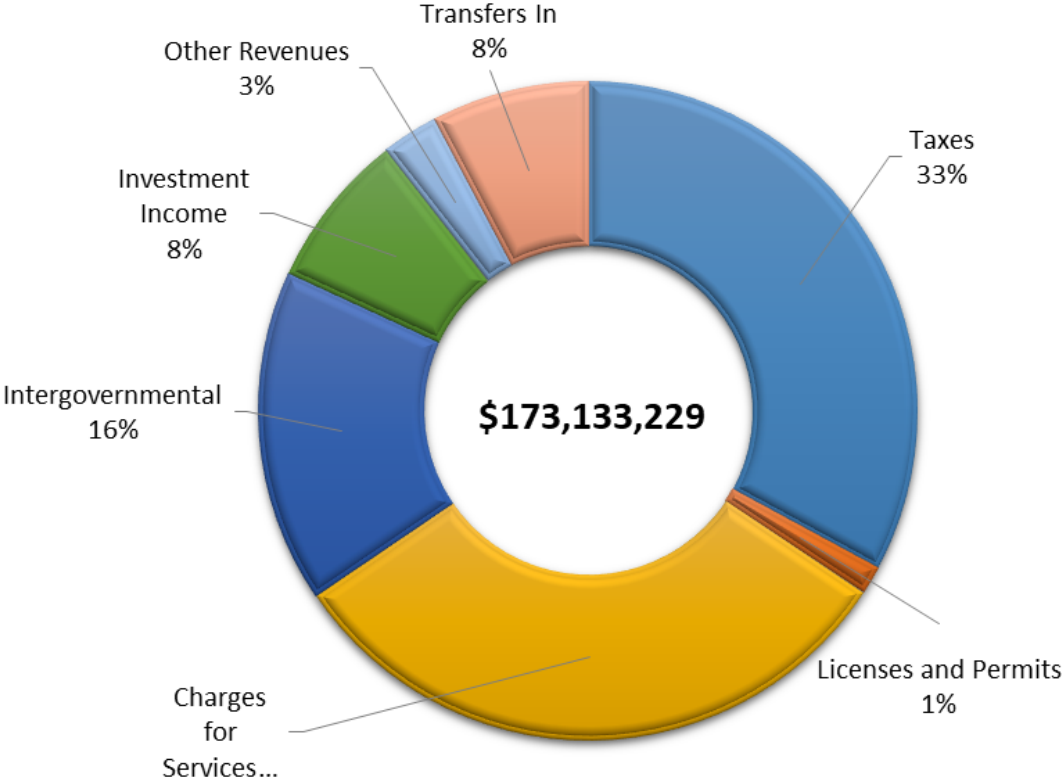
Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies.

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.

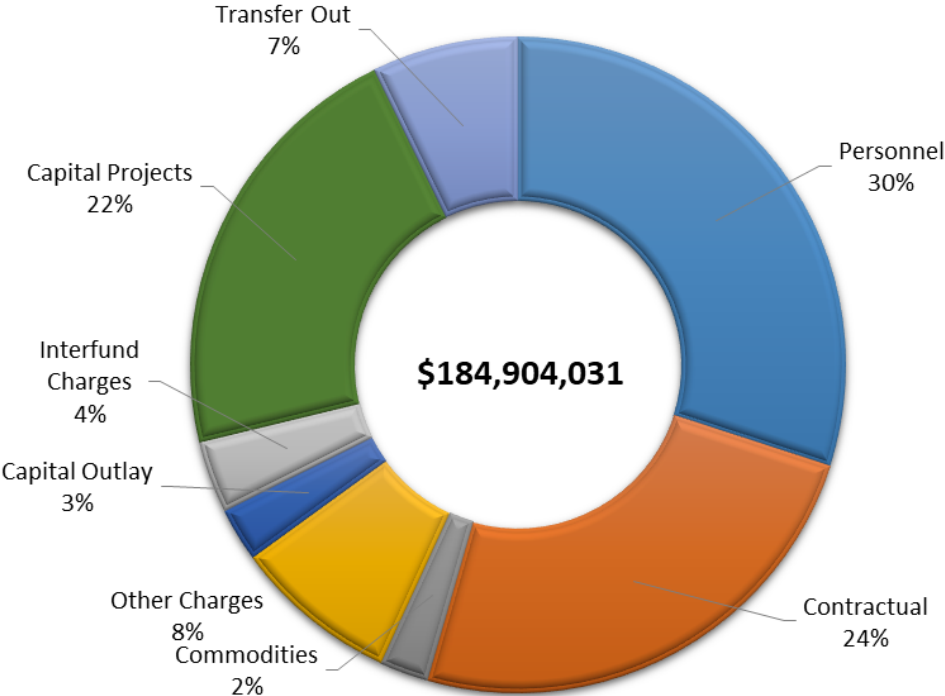
All Funds Summary

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020 Actual	Revised Budget	Projected Actual	2022 Budget
<i>Beginning Fund Balance/ Net Position</i>	337,959,384	\$375,715,138	\$375,715,138	\$404,614,632
<i>Budgeted Revenues</i>				
Taxes	85,736,695	84,832,269	92,564,106	56,984,046
Licenses and Permits	2,221,789	2,790,442	2,571,092	2,378,766
Fines and Forfeits	93,007	125,500	135,500	126,000
Charges for Services	48,200,020	52,151,208	52,456,024	53,861,311
Intergovernmental	22,551,257	21,606,353	28,339,332	28,408,451
Investment Income	25,257,365	14,008,770	15,086,017	13,198,374
Other Revenues	4,007,074	4,877,228	3,602,791	4,832,608
Transfers In	15,276,805	11,774,575	10,604,575	13,343,674
<i>Total Revenues</i>	203,344,013	192,166,345	205,359,437	173,133,229
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	52,484,613	52,030,626	55,285,219	55,482,013
Contractual	49,844,176	56,891,874	59,008,128	45,187,059
Commodities	3,488,295	3,953,044	3,719,366	4,446,059
Other Charges	20,911,881	22,139,032	22,103,826	15,056,977
Capital Outlay	1,924,689	2,294,424	2,793,017	4,872,063
<i>Total Operating Expenditures</i>	128,653,654	137,308,999	142,909,557	125,044,170
<i>Other Expenditures</i>				
Interfund Charges	5,763,708	6,623,464	6,624,968	6,636,878
Capital Projects	15,894,092	21,581,148	16,320,843	39,879,310
Transfer Out	15,276,805	11,774,575	10,604,575	13,343,674
<i>Total Other Expenditures</i>	36,934,605	39,979,187	33,550,386	59,859,862
<i>Total Expenditures</i>	165,588,260	177,288,186	176,459,943	184,904,031
<i>Surplus/(Deficit)</i>	37,755,754	14,878,159	28,899,494	(11,770,802)
<i>Ending Fund Balance/ Net Position</i>	\$375,715,138	\$390,593,297	\$404,614,632	\$392,843,830

2022 Sources of Village Funds



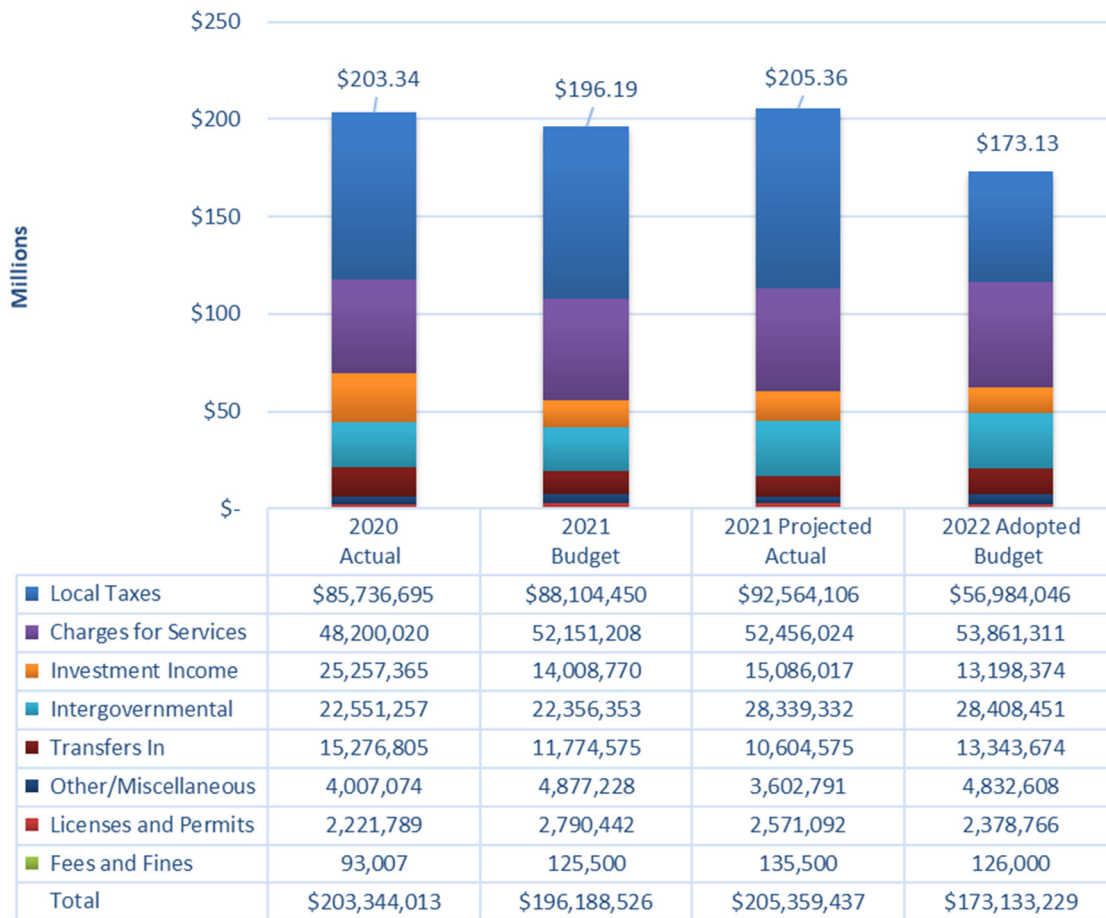
2022 Uses of Village Funds



Revenue Highlights

The Village of Glenview appropriations are supported by a number of different sources. The primary revenue categories are Local Taxes, Licenses and Permits, Fees and Fines, Charges for Services, Intergovernmental, Investment Income, Other/Miscellaneous, Transfers In and Debt Proceeds and Premiums. In addition to these revenues, the Village can propose a planned spend-down of available reserves, making sure that fund balance remains within Village policy.

Village of Glenview Total Revenues and Other Sources All Village Funds (excluding Library Funds)



For Fiscal Year 2022, Village-wide revenues are projected to decrease by \$32,226,208 as compared to the 2021 Projection. This decrease is planned for as it is mostly attributed to the closing of the Glen TIF at the end of fiscal year 2021. The 2022 budget assumes increases in the Charges for Services, Transfers In and Other/Miscellaneous revenue categories and decreases in the Investment Income and Licenses and Permits revenue categories compared to the 2021 projection.

Local taxes are projected at \$92,564,106 in 2021 and budgeted at \$56,984,046 in 2022, a decrease of \$35,50,060 mostly due to the conclusion of the Glen TIF. Incremental property taxes will no

longer be received due to the redirection to the various taxing jurisdictions. However, it should be noted that the vast majority of corresponding expenditures will also no longer be incurred due to the TIF closure.

Charges for Services are projected to increase \$1,405,287 in 2022 compared to the 2021 projection primarily due to increases in Village and Library health insurance premiums and Special Service Area projects.

Transfers in are increased in 2022 by \$2,739,099 due to an increase in the transfer for capital projects and a transfer from the Permanent Fund to the Corporate Fund for downtown parking improvements and professional services.

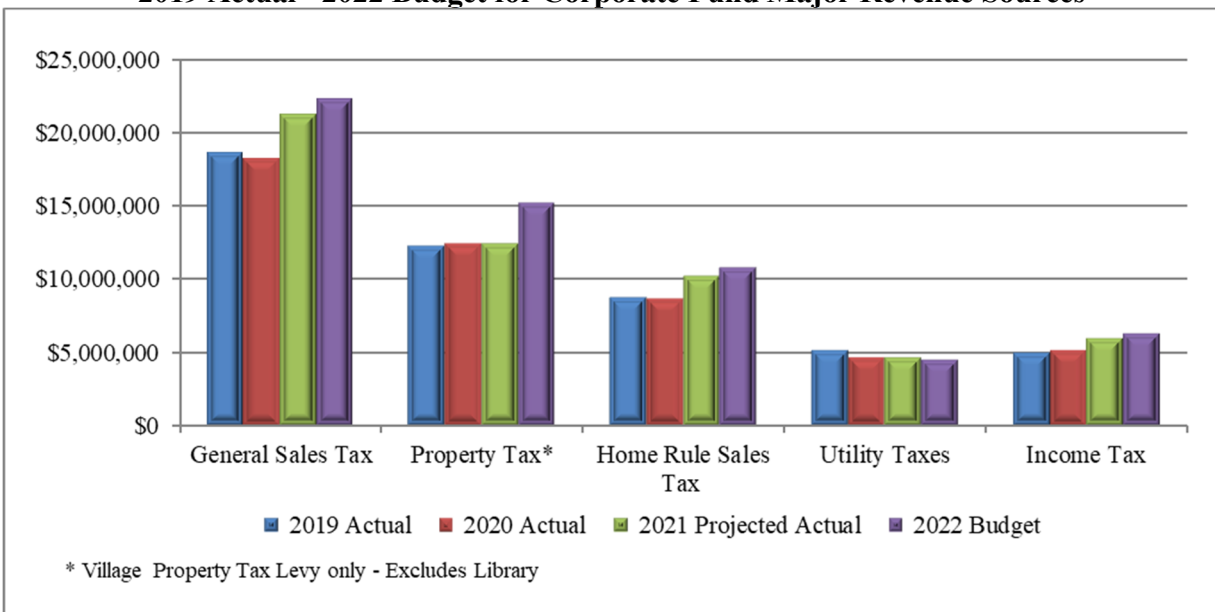
Investment Income is decreased in 2022 as interest rates have remained very low.

Other/Miscellaneous revenues increased in 2022 by \$1,229,817 compared to the 2021 projection mostly due to the expected closing on the sale of a site in downtown Glenview previously home to Bess Hardware store.

Corporate Fund

General Sales Tax, Property Tax, Utility Taxes (Electricity, Natural Gas and Telephone), Home Rule Sales Tax and State Shared Income Tax account for approximately 67.0% of the revenue collected in the Corporate Fund. As depicted in the chart below, the 2021 projection for General Sales Tax and Home Rule Sales Tax was increased by 17% from 2020 actuals while the 2022 budget is a 5% increase over the 2021 projection. The 2021 property taxes only increased by \$129,689 which is the new EAV growth associated with newly annexed, constructed, or improved property for the 2021 tax year. State Shared Income Tax is projected to increase conservatively in 2022 as economic conditions are expected to continue to improve.

2019 Actual - 2022 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%.

At 25%, Sales Tax is the Corporate Fund's largest revenue source. It was originally anticipated that sales tax would be the revenue most negatively impacted by the COVID-19 pandemic and the resulting stay at home order. Unexpectedly, 2020 Sales Tax revenue saw a less than 1.0% decrease when compared to 2019. Even more significantly, the first nine months of 2021 have seen a dramatic increase of 14.75% as compared to the same period in 2020. This increase can partially be attributed to the new Sales Tax legislation that was passed at the state level now requiring online retailers to collect both state and local taxes resulting in higher sales tax revenue collections.

	2017	2018	2019	2020	2021 Estimate	2022 Budget
Sales Tax Revenue	\$17,223,884	\$18,072,001	\$18,360,660	\$18,206,509	\$21,210,583	\$22,271,112
Percentage Change	6.39%	4.92%	1.60%	(0.84%)	16.50%	5.00%

The 2022 budget of \$22,271,112 in Sales Tax receipts next year reflects the trend of continued growth in collected revenues. The Village estimates a substantial rise of 16.50% from 2020 to 2021 and then a moderate increase of 5.00% in 2022.

Home Rule Sales Tax

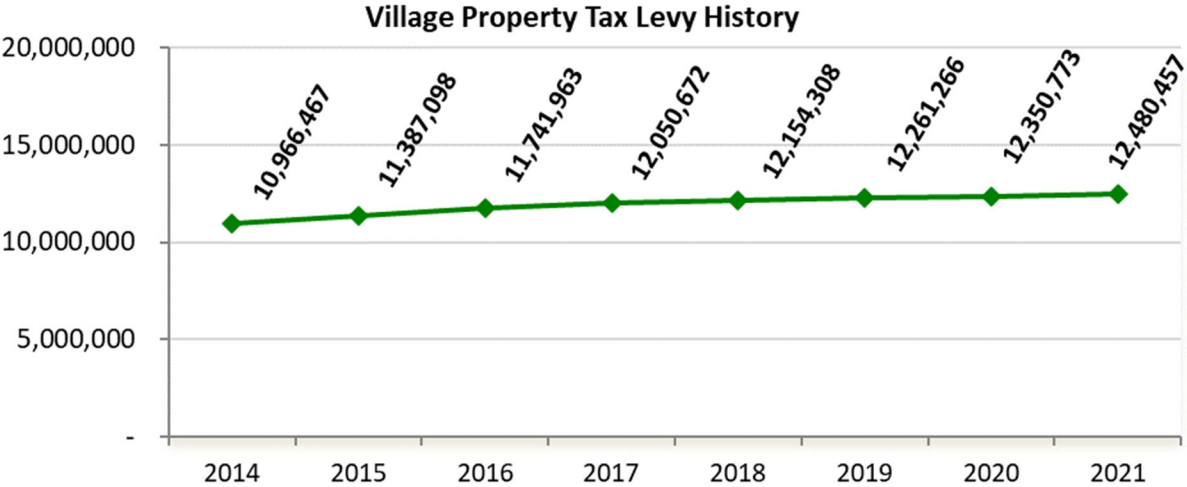
Accounts for the Home Rule Sales Tax assessed by the Village to be imposed on the sale and consumption of goods and services with the exception of vehicles, food for human consumption that is to be consumed off the premises where it is sold and prescription and non-prescription medicine and drugs. Home 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 continues to be in effect in the State's most recent budget.

Home Rule Sales Tax is the Corporate Fund's third largest source of revenue. Like Sales Tax, the Village expected a significant decrease in Home Rule Sales Tax in 2020 due to COVID-19. However, Home Rule Sales Tax for 2020 only saw a 1.44% decrease as compared to 2019. The first seven months of 2021 have seen a significant increase of 15.02% when compared to 2020 Home Rule Sales tax collections. The Village estimates a substantial rise of 18.50% from 2020 to 2021 and then a moderate increase of 5% in 2022. Home Rule Sales Tax has also increased due to new Sales Tax legislation passed at the state level.

	2017	2018	2019	2020	2021 Estimate	2022 Budget
Home Rule Sales Tax Revenue	\$8,401,525	\$8,849,722	\$8,756,960	\$8,630,650	\$10,227,320	\$10,738,686
Percentage Change	5.70%	5.33%	(1.05%)	(1.44%)	18.50%	5.00%

Property Taxes

Property taxes are the second largest source of revenue for the Village Corporate Fund and represent 19% 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 most of its property tax revenue corresponding to the two installment due dates of these taxes which have typically been March 1 and August 1 in the past several years. It should be noted that in 2020, the second installment payment could be made by October 1 with no penalties due to the COVID-19 pandemic. In 2021, the second installment due date was moved from August 1 to October 1. 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.



The 2021 total property tax levy is projected to increase by \$2,718,406 or 22.01%. New EAV growth associated with newly annexed, constructed or improved property in the Village for the 2020 tax year attributes to 1.05% of this increase. The other 20.96% of the increase is due to the closing of the Glen TIF, which will result in the reallocation of property taxes to the Village Corporate Fund. As such there should not be any Village portion property tax increase to the typical property owner in the Village in 2022. 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 2021 for collection in 2022 total \$15,069,179 which is 22.01%, or \$2,718,406 greater than the property taxes levied in 2020 (\$12,350,773).

The 2021 property tax levy is as follows:

Tax Levy	1.05% Increase of 2020	Loss	2021 Extended	2022 Budgeted
	Original Levy	Provision	Tax Levy	Collections
Corporate	\$2,288,364	\$68,651	\$2,357,015	\$2,309,874
IMRF	\$1,324,000	\$39,720	\$1,363,720	\$1,344,286
Debt	\$1,789,300	\$89,465	\$1,878,765	\$1,841,190
Police Pension	\$3,852,850	\$115,586	\$3,968,436	\$3,889,067
Fire Pension	<u>\$5,814,665</u>	<u>\$174,440</u>	<u>\$5,989,105</u>	<u>\$5,869,323</u>
Total	\$15,069,179	\$487,861	\$15,557,040	\$15,253,740

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 2021 levy for Library operations increased by the same 1.05% or \$67,133 for the new EAV growth plus \$1,712,485 due to redirection of property taxes as a result of the Glen TIF closure to \$8,173,195. After adding the full debt obligation related to the new building, \$1,763,002 the total Library 2021 tax levy to be collected in 2022 is \$9,936,197.

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 monthly.

The Village’s Electricity Utility Tax revenue has remained consistent over the past few years. The first seven months of 2021 have seen a growth of 2.67% compared to the previous year. This growth may be attributable to more residents returning to work offices during the summer months as COVID 19 restrictions were eased. However, the 2022 budget of \$2,062,700 remains flat as mitigation efforts change throughout the pandemic.

	2017	2018	2019	2020	2021 Estimate	2022 Budget
Electricity Revenue	\$2,137,495	\$2,240,268	\$2,104,169	\$2,042,277	\$2,062,700	\$2,062,700
Percentage Change	(4.97%)	4.81%	(6.08%)	(2.94%)	1.00%	0%

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. The telecommunication tax is collected on cell phone usage but is not applicable to the data plan which usually makes up the largest portion of the bill. Considering these factors, the Village predicts a continued decrease of 15% in 2021 as well as in 2022.

	2017	2018	2019	2020	2021 Estimate	2022 Budget
Telecommunications Revenue	\$1,841,387	\$1,684,979	\$1,526,415	\$1,283,383	\$1,090,876	\$927,244
Percentage Change	(7.95%)	(9.00%)	(9.41%)	(15.92)	(15.00%)	(15.00%)

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.

The 2022 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 34,677,401 of taxable therms in 2021, which is an 11.89% increase over the 2020 actual amount of 30,991,548. January, February, and March of 2021 recorded lower temperatures than the first three months of 2020, resulting in increased 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%).

	2018	2019	2020	2021 Estimate	2022 Budget
Nicor Gas Use Tax Revenue	\$1,544,189	\$1,545,899	\$1,351,213	\$1,515,669	\$1,515,669
Percentage Change	15.94%	0.11%	(12.59)	8.50%	0%

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.

	2017	2018	2019	2020	2021 Estimate	2022 Budget
Income Tax Revenue	\$4,075,812	\$4,508,718	\$5,014,901	\$5,147,028	\$5,949,332	\$6,253,722
Percentage Change	5.07%	10.62%	11.23%	2.63%	15.59%	5.12%
Per Capita Basis	\$90.85	\$96.46	\$107.29	\$110.12	\$127.29	\$128.40

The Village originally anticipated a steep decline in income tax revenue because of the negative economic impact of the COVID-19 pandemic which included pay cuts, furloughs, and work-hour reductions. Despite these factors, Illinois has reported much better than expected revenues in 2020 and in 2021. The federal government offered fiscal support of businesses through both the Paycheck Protection Program (PPP) and the CARES Act. The Paycheck Protection Program offered small businesses relief funds to cover up to 8 weeks of payroll and other essential costs, and the CARES Act allowed extensive taxable unemployment benefits for those individuals who lost income due to the pandemic. Illinois fully taxes unemployment benefits so the high unemployment rate did not significantly affect Income Tax distributions.

As the above chart indicates, the Village saw a 2.63% increase in income tax revenue for 2020 and expects this increase to continue, projecting a growth of 15.59% for 2021.

It is important to also note that on August 12th, the US Census Bureau released new municipal population counts from the 2020 Census. As a result of the new count, the Village population increased by 1,965 to 48,705 which will provide additional income tax revenue on a 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 offered discounted annual and semi-annual parking permits and added a monthly option in 2021. In 2022 prices will increase to 75% of pre-pandemic levels as a portion of commuters have begun to return and to better align revenue collection with related expenditures. Additionally, based on commuter feedback, permits will not be interchangeable between the two stations. 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. 2022 budgeted revenues are \$167,668, about a 10% increase from 2021 projected revenue. The 2022 budget is based on a slight increase in parking fees and permits as compared to 2021. Revenues are not expected to return to pre-pandemic levels as COVID-19 has had a drastic impact on commuter behavior.

Permit Type	2020 Permit Cost	2021 Permit Cost (50% Discount)	Recommended 2022 Permit Cost (25% Discount)

Resident Annual	\$300	\$150	\$225
Resident Semi-Annual	\$150	\$75	\$112.50
Resident Monthly	N/A	\$12.50	\$18.75
Resident Motorcycle Annual	\$100	\$50	\$75
Resident Motorcycle Monthly	N/A	\$4.25	\$6.25
Non-Resident Annual	\$400	\$200	\$300
Non-Resident Semi-Annual	\$200	\$100	\$150
Non-Resident Monthly	N/A	\$16.75	\$25
Non-Resident Motorcycle Annual	\$135	\$68	\$101.25
Non-Resident Motorcycle Monthly	N/A	\$5.75	\$8.44

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 \$1,960,000 and \$917,891 respectively for the resurfacing of Village roadways in 2022. The budgeted revenues account for any enduring effects of the COVID-19 pandemic on 2022 fuel consumption.

Special Tax Allocation Fund (STAF)

Tax Increment Financing Property Tax

The former Glenview Naval Air Station closed in 1995 and was redeveloped by the Village of Glenview. The redevelopment project is called The Glen, which established a Tax Increment Financing (TIF) district. The Special Tax Allocation Fund (STAF) is the primary fund used to account for The Glen's annual revenues and expenditures.

The Glen TIF will conclude as of December 31, 2021 causing STAF revenues and expenses to either be redirected to other funds or to be eliminated altogether. The largest revenue source was incremental property taxes which will now be directed to the individual taxing jurisdictions including the Village of Glenview. A total of \$308,632 of revenues from reimbursements, lease fees, and service fees were absorbed by the Village, while \$22,105,474 of expenses from contracts, commodities, and other charges were eliminated.

The 2022 STAF budget only includes expenditures totaling \$12,237,983, which were planned one-time costs. The majority of these costs include economic development agreements of \$5,663,587, engineering services of \$361,400, repair and replacement of traffic signals of \$590,000, and development and rehab of parking facilities of \$5,610,496.

Glenview Water and Sanitary Sewer Funds

Sale of Water and Sewer Services

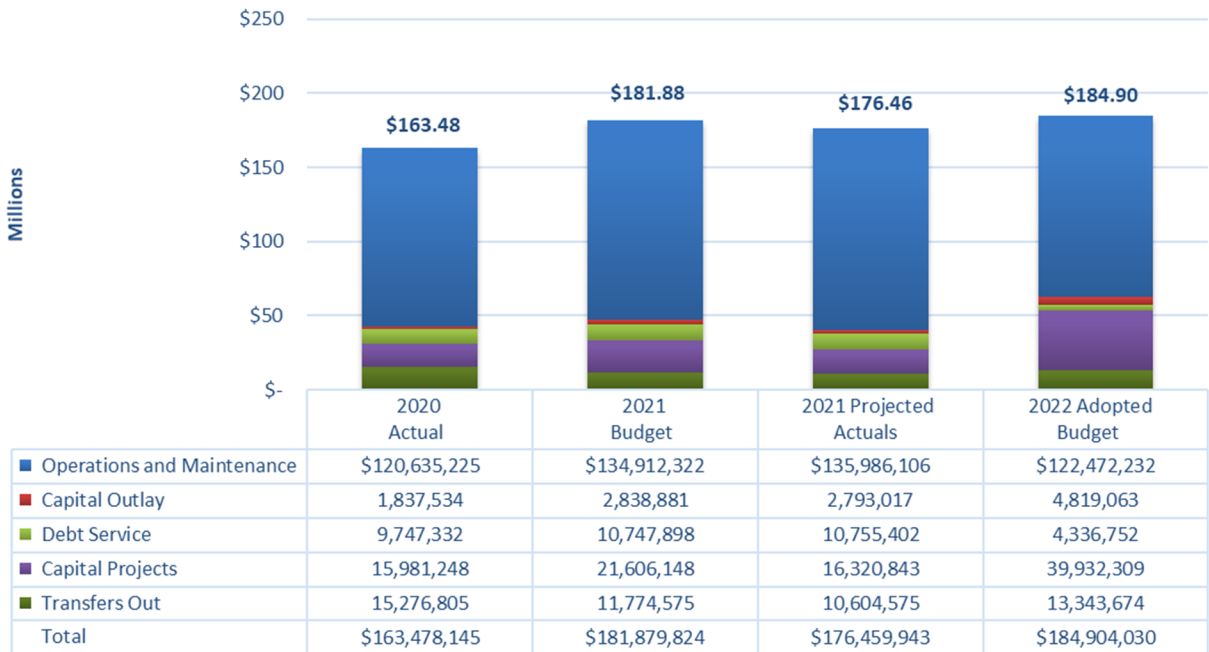
The Village's water customer base includes approximately 16,320 customers, 1,630 of whom are in unincorporated Glenview. The sanitary sewer system has approximately 11,950 customers, all of them within the corporate boundaries of the Village. Some properties in the Village receive water service but are 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 2022 water quarterly fixed rate increased to bring the total cost recovery to 15% and no increase in the consumption rate. The 2022 sewer quarterly fixed rate increased to maintain the total cost recovery of approximately 35% and a 1% increase in the consumption rate. The 2021 revenue projection for Glenview water services is \$15,706,259 and the 2022 budget estimated at \$15,225,200 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 \$19,212,567. The 2021 revenue projection for sewer services is \$2,624,792 and the 2022 budget is increasing slightly to \$2,789,771. The total revenue budgeted in the Glenview Sanitary Sewer Fund is \$2,863,391.

Expenditure Highlights

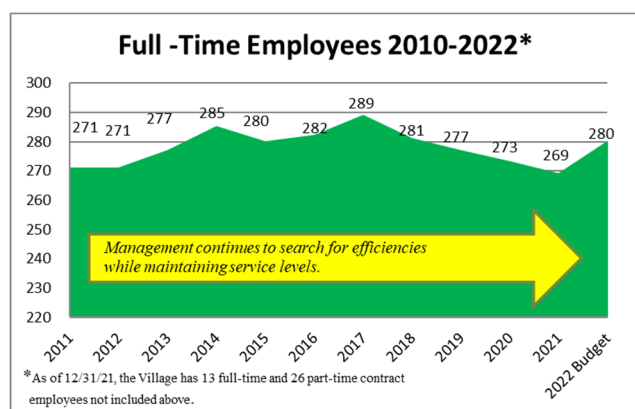
Major expenditures for the Village include Operations and Maintenance costs, Capital Outlay and Capital Projects, Debt Service expenditures, and Transfers Out.

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



Operations and Maintenance

The 2021 Operations and Maintenance (O&M) costs are projected to be 0.80% or \$1,073,784 more than the adopted budget amount of \$134,912,322. O&M Costs include costs such as personnel, contractual, commodities, interfund charges and other expenses. The 2022 O&M budget is 9.94% or \$13,513,873 lower than 2021 projections for a total of \$122,472,232. The 2022 budget has eleven more full-time employees than the 2021 final number as the Village filled open vacancies from 2021. Personnel costs for 2022 are anticipated to be 0.36% or \$196,794 higher than the 2021 projections primarily due to offsetting salary increases. The \$55,482,013 budgeted amount includes estimated salary increases for all employees.



Contractual costs include items such as software licensing, economic development agreements and maintenance agreements. Contractual costs of \$45,187,059 in the 2022 budget are \$13,821,069 or 23.42% lower than the 2021 projections. Building repairs decreased \$357,106 in 2022 for planned repairs at the West Pump Station. Water purchases are expected to decrease \$222,636 in 2022 from the 2021 projection. For 2022, Make-Whole Payments of \$21,493,613 for The Glen TIF are not budgeted due to the closure of the Glen TIF. Insurance premiums increased \$457,540 in 2022.

The Commodities budget for 2022 is \$4,446,059. This is an increase of \$726,962 from the 2021 projections due to increased prices for fuel, salt, and electricity.

Other Charges in 2022 are \$7,046,850 less than the 2021 projection. This is primarily due to the reduction in bond principle and interest of \$6,458,400 not being paid for the Glen TIF and reimbursable expenses related to COVID-19 of \$603,479.

Interfund Charges make up the remaining \$6,636,878 of O&M expenditures in the 2021 budget which are \$11,910 more than the 2021 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 2022 of \$4,918,063 represent a \$2,079,046 increase from 2022 projections. The increase is primarily due to the replacement of Fire and Police department vehicles to be purchased in 2022.

Debt Service

Debt service payments are based on debt schedules determined at the time of debt issuance. The 2022 budget for debt service totals \$4,336,752, a decrease of \$6,418,650 from 2021 projections. This is due primarily to the final Glen TIF debt service payment in 2021.

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 2022

budgeted amount for road resurfacing and reconstruction is \$16,494,189. The total capital projects budget is \$39,932,309 which includes \$29,808,024 budgeted for the 2022 CIP projects for core infrastructure, water and sewer utilities. The balance of \$10,124,285 consists of prior year CIP projects and facility improvements costs in 2022.

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.

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 2022.

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 prorated 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 2022 Transfers between Funds

2022 Summary of Transfers In and Out								
Transfers In								
Transfers Out	Corporate Fund	Glen Capital Projects Fund	Capital Projects Fund	Glenview Sewer Fund	Glenview Water Fund	STAF	FRRF	Corporate Purpose Bonds
Corporate Fund			7,760,000					2,218,332
STAF								
Insurance and Risk Fund	250,000							
Permanent Fund			1,420,000					
Wholesale Water Fund	325,000		607,921		629,340			
Special Service Areas			45,075	60,520	27,486			

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2022 Summary of Estimated Sources and Uses of Funds

	General Fund	Special Revenue Funds			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
Beginning Estimated Fund Balance/ Net Position	35,832,767	18,647	244,581	22,902,005	6,033,222
Budgeted Revenues					
Taxes	53,973,151	-	-	-	2,674,563
Licenses and Permits	2,278,066	-	-	-	-
Fines and Forfeits	126,000	-	-	-	-
Charges for Services	5,389,885	-	-	-	-
Intergovernmental	18,465,931	-	-	-	-
Investment Income	215,000	130	600	-	4,380
Other Revenues	1,088,464	-	140,000	-	-
Transfers In	575,000	-	-	-	-
Total Revenues	82,111,497	130	140,600	-	2,678,943
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	36,355,744	-	-	-	9,640
Contractual	18,749,802	-	15,710	6,024,987	471,629
Commodities	2,142,961	-	123,000	12,500	-
Other Charges	10,685,865	-	-	-	706,000
Capital Outlay	176,000	10,000	-	590,000	-
Total Operating Expenditures	68,110,372	10,000	138,710	6,627,487	1,187,269
<i>Other Expenditures</i>					
Interfund Charges	5,003,775	-	-	-	-
Capital Projects	-	-	-	5,610,496	-
Transfer Out	9,978,332	-	-	-	-
Total Other Expenditures	14,982,107	-	-	5,610,496	-
Total Expenditures	83,092,480	10,000	138,710	12,237,983	1,187,269
Surplus/(Deficit)	(980,983)	(9,870)	1,890	(12,237,983)	1,491,674
Ending Estimated Fund Balance/ Net Position	34,851,784	8,777	246,471	10,664,022	7,524,896

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
46,281,511	20,643,201	3,170,874	4,201,670	519,238	7,527,246
-	-	-	-	-	-
87,700	13,000	-	-	-	-
-	-	-	-	-	-
15,241,000	2,789,771	167,418	6,007,859	1,295,687	2,342,693
3,000,000	-	-	-	-	-
1,000	100	250	40	50	3,000
226,041	-	-	-	108,500	29,500
656,826	60,520	-	-	-	-
19,212,567	2,863,391	167,668	6,007,899	1,404,237	2,375,193
2,969,234	536,980	83,520	241,048	442,192	-
5,423,014	425,980	213,081	2,847,886	340,355	-
782,206	82,446	53,875	55,855	531,625	659,840
1,093,354	119,610	-	-	2,500	-
-	-	-	-	-	4,071,063
10,267,807	1,165,016	350,477	3,144,789	1,316,672	4,730,903
1,099,490	179,542	225,680	40,825	87,565	-
8,752,243	1,839,406	-	-	-	-
-	-	-	1,562,261	-	-
9,851,733	2,018,948	225,680	1,603,086	87,565	-
20,119,541	3,183,964	576,157	4,747,875	1,404,237	4,730,903
(906,974)	(320,573)	(408,489)	1,260,024	-	(2,355,710)
45,374,537	20,322,628	2,762,385	5,461,694	519,238	5,171,536

2022 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	6,573,915	3,652,895	100,128,666	111,526,036	96,262
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	8,968,042	1,101,445	-	-	-
Intergovernmental	-	-	3,852,850	5,814,665	-
Investment Income	2,000	4,800	6,150,000	6,800,000	120
Other Revenues	-	-	901,380	803,205	-
Transfers In	-	-	-	-	-
Total Revenues	8,970,042	1,106,245	10,904,230	13,417,870	120
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	814,319	29,774	6,076,655	7,922,907	-
Contractual	8,310,683	1,648,939	207,266	332,514	-
Commodities	1,750	-	-	-	-
Other Charges	15,000	-	-	-	-
Capital Outlay	-	25,000	-	-	-
Total Operating Expenditures	9,141,752	1,703,713	6,283,921	8,255,421	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	250,000	-	-	-	-
Total Other Expenditures	250,000	-	-	-	-
Total Expenditures	9,391,752	1,703,713	6,283,921	8,255,421	-
Surplus/(Deficit)	(421,710)	(597,468)	4,620,309	5,162,449	120
Ending Estimated Fund Balance/ Net Assets	6,152,205	3,055,427	104,748,975	116,688,485	96,382

<u>Continued</u>	<u>Capital Project Funds</u>				<u>Debt Funds</u>
SSA Bond Fund	Capital Projects Fund	Glen Capital Projects Fund	Permanent Fund	Motor Fuel Tax Fund	Corporate Purpose Bonds Fund
(117,263)	6,617,421	104,333	29,844,055	1,093,952	554,097
336,332	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	733,996	-	156,000	-	-
-	4,034,629	-	-	2,907,891	-
960	2,500	-	9,334	3,400	710
-	-	-	1,535,518	-	-
-	9,832,996	-	-	-	2,218,332
337,292	14,604,121	-	1,700,852	2,911,291	2,219,042
-	-	-	-	-	-
-	-	-	174,773	-	440
-	-	-	-	-	-
190,445	24,371	-	-	-	2,219,832
-	-	-	-	-	-
190,445	24,371	-	174,773	-	2,220,272
-	-	-	-	-	-
-	20,769,274	-	-	2,907,891	-
133,081	-	-	1,420,000	-	-
133,081	20,769,274	-	1,420,000	2,907,891	-
323,526	20,793,645	-	1,594,773	2,907,891	2,220,272
13,766	(6,189,524)	-	106,080	3,400	(1,230)
(103,497)	427,897	104,333	29,950,134	1,097,352	552,867

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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

During the 2022 budget development workshops, the Village of Glenview Board of Trustees gave direction that requires the Corporate Fund year-end unassigned fund balance to be maintained at 35% to 45% of the total expenditures of that year. Previously, unassigned fund balance was to be maintained at 30% to 40% of total expenditures for that year. This was due to the Village of Glenview's response to the COVID-19 pandemic. 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 2021 is projected to be \$35,832,768 or 45.6% of total Corporate Fund expenditures. The 2022 Unassigned Fund Balance is projected to be 41.9% of total Corporate Fund expenditures. The 2022 Corporate Fund budget is a balanced budget with a \$319,017 operating surplus and a \$980,983 deficit after a planned use of fund balance. During 2022, the Village is continuing its commitment to funding infrastructure needs with a \$7,760,000 transfer to the Capital Improvement Program (CIP). Please find all fund balance policies in the *Budget and Financial Policies* section.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Projection	2024 Projection	2025 Projection
Beginning Fund Balance	36,392,205	33,514,854	33,514,854	35,832,768	34,851,785	21,955,227	7,738,457
General Revenues	72,679,474	73,514,658	80,916,260	82,111,497	69,486,734	70,063,604	70,660,763
Ongoing Operating Expenditures	65,556,825	68,195,575	72,098,346	74,032,480	75,883,292	77,780,374	79,724,884
Capital Expenditures	6,500,000	6,500,000	6,500,000	7,760,000	6,500,000	6,500,000	6,500,000
Annual Surplus/(Deficit)	622,649	(1,180,917)	2,317,914	319,017	(12,896,558)	(14,216,770)	(15,564,121)
<i>Planned Use of Fund Balance:</i>							
Capital Projects	3,500,000	-	-	1,300,000			
One-Time Expenditures							
Total Expenditures	75,556,825	74,695,575	78,598,346	83,092,480	82,383,292	84,280,374	86,224,884
Net Surplus/(Deficit)	(2,877,351)	(1,180,917)	2,317,914	(980,983)	(12,896,558)	(14,216,770)	(15,564,121)
Total Ending Fund Balance	33,514,854	32,333,937	35,832,768	34,851,785	21,955,227	7,738,457	(7,825,664)
<i>Less: Fund Balance Assignments:</i>							
-Capital Projects							
Unassigned Fund Balance	33,514,854	32,333,937	35,832,768	34,851,785	21,955,227	7,738,457	(7,825,664)
Fund Balance as a % of Total	44.4%	43.3%	45.6%	41.9%	26.7%	9.2%	-9.1%

Revenues

The 2022 Budget estimates \$82,111,497 in revenues for the Corporate Fund, an increase of \$1,195,237 or 1.4% above 2021 projections. For 2022, the Property Tax Levy was increased by 1.05% or \$129,683 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 5% increase of \$1,571,895 over the 2021 projection. Dispatch revenue for 2022 is budgeted to increase \$70,443 or 1% from the 2021 projection, mainly based on agreed upon payment schedules. Building permit revenues are budgeted \$407,676 or 18.4% under the 2021 projection due to the reduction of several large, one-time projects that are scheduled for 2021.

Expenditures

The 2022 Budget estimates \$83,092,480 in expenditures for the Corporate Fund, an increase of \$4,494,134 or 5.7% from 2021 projections which includes \$1,300,000 of unplanned use of fund balance.

Personnel costs were held relatively level with decreases of \$84,945 or 0.23% under the 2021 projection.

Contractual costs are anticipated to increase by \$3,208,999 or 17% primarily due to one-time projects, increases in economic development agreements, software licensing, maintenance costs and outsourced services.

Other Charges costs are decreasing by \$420,214 from 2021 projections primarily due to decreases in the Police and Fire Pension Funds contributions and expenses associated for the 9-1-1 Consolidation Grant Program in 2021 not budgeted in 2022.

Capital Outlay costs are anticipated to increase by \$96,000 or 54.5%, which includes improvements to the Highland Park Dispatch Center and the Village of Glenview tree planting program.

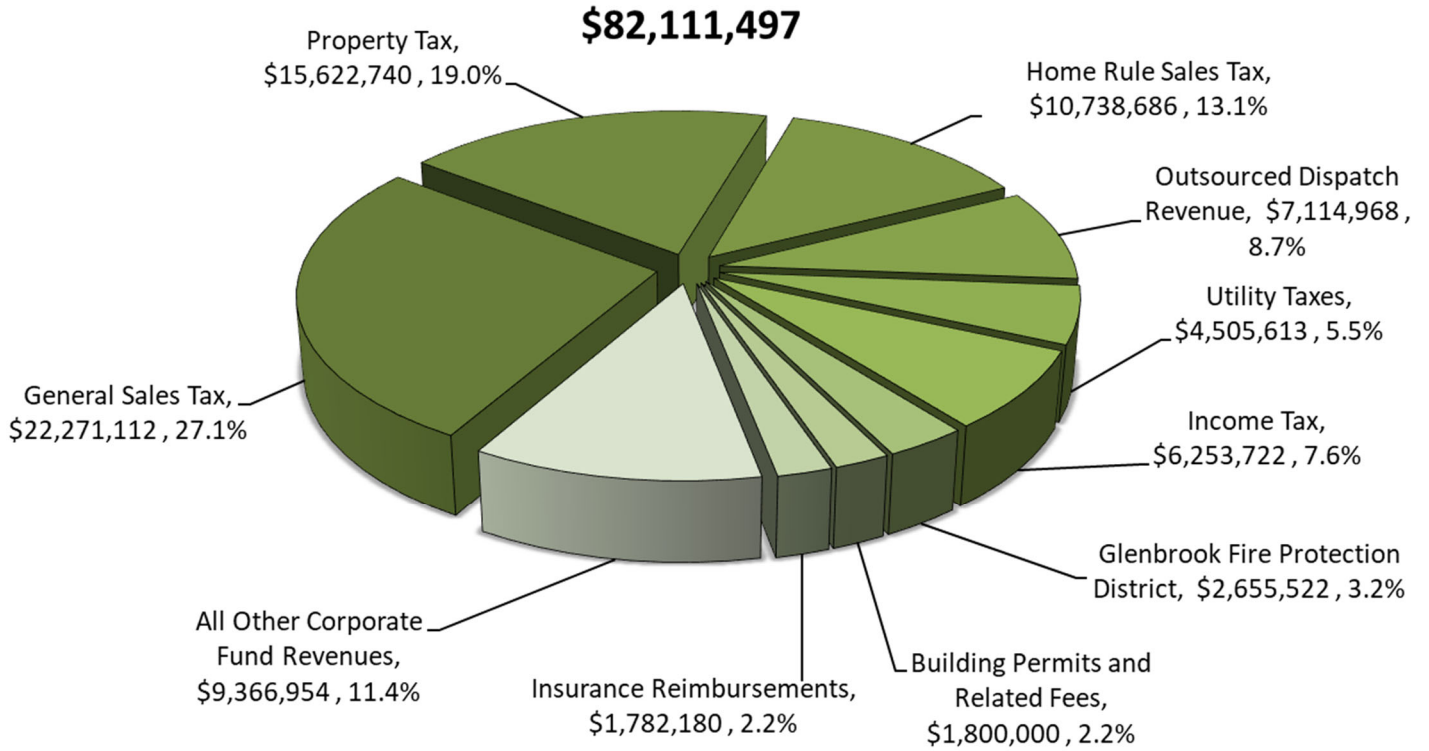
Commodities costs are anticipated to increase by \$254,538 or 11.88%, which includes increases in the purchase of salt, electricity and electronic equipment.

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

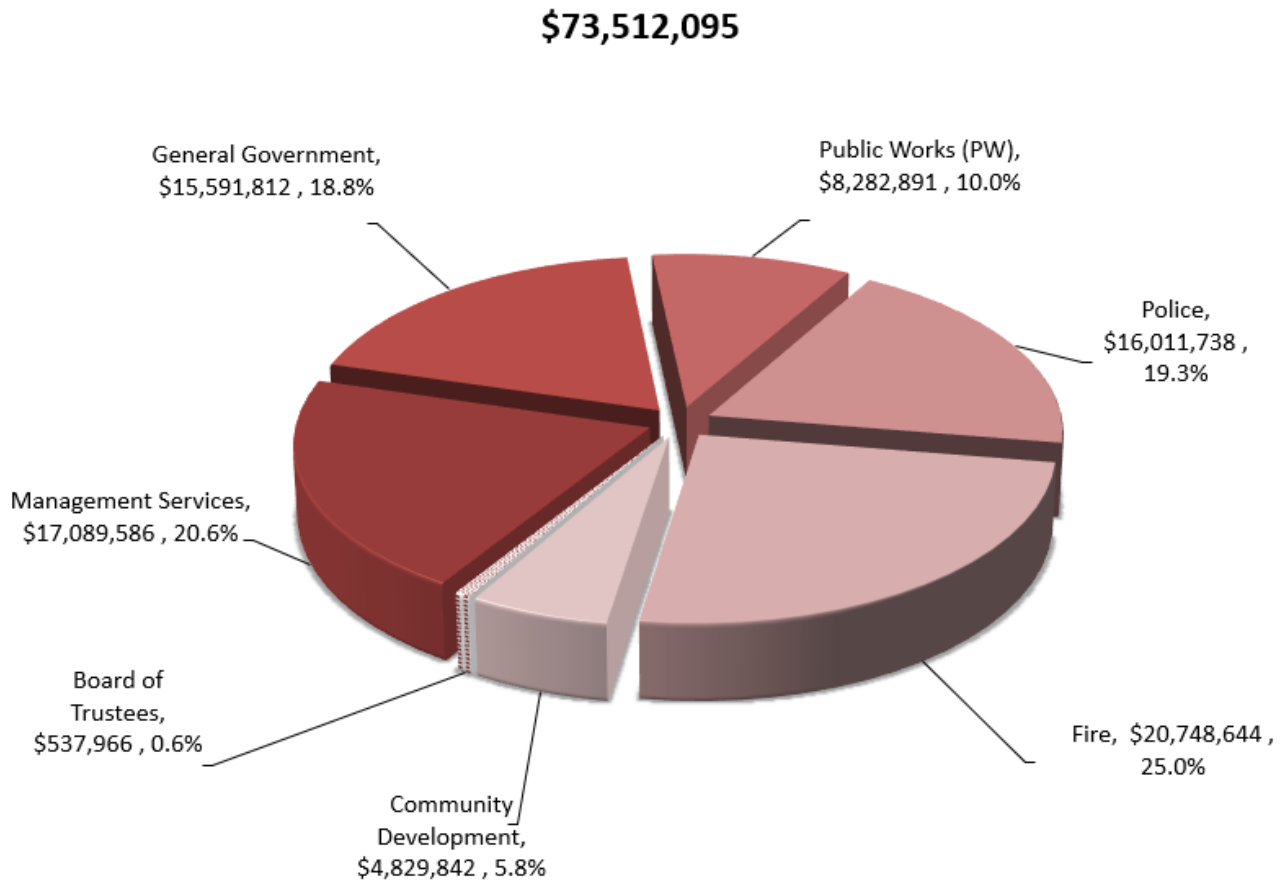
Transfer out costs increased \$265,300 or 2.95%, primarily due to an increase of \$250,000 for the CIP bringing the total transfer to \$7,760,000 for 2022.

The Corporate Fund year-end fund balance has been and continues to be projected to be within the policy range of 35% to 45% of total expenditures in 2022.

Corporate Fund Revenue Summary



Corporate Fund Expenditure Summary



Corporate Fund Summary

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020 Actual	Budget	Projected Actual	2022 Budget
<i>Beginning Fund Balance</i>	\$36,392,205	\$33,514,853	\$33,514,853	\$35,832,767
<i>Budgeted Revenues</i>				
Taxes	44,897,782	45,566,437	49,758,834	53,973,151
Licenses and Permits	2,112,604	2,689,742	2,470,392	2,278,066
Fines and Forfeits	93,007	125,500	135,500	126,000
Charges for Services	4,889,020	5,213,460	5,217,960	5,389,885
Intergovernmental	18,882,944	18,059,208	21,683,574	18,465,931
Investment Income	371,938	375,000	190,000	215,000
Other Revenues	871,891	910,311	885,000	1,088,464
Transfers In	560,288	575,000	575,000	575,000
<i>Total Revenues</i>	72,679,473	73,514,658	80,916,260	82,111,497
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	35,228,065	34,212,868	36,440,689	36,355,744
Contractual	12,986,090	13,810,216	15,540,804	18,749,802
Commodities	1,767,183	1,911,174	1,888,423	2,142,961
Other Charges	8,797,174	11,138,966	11,106,079	10,685,865
Capital Outlay	88,054	80,000	80,000	176,000
<i>Total Operating Expenditures</i>	58,866,565	61,153,224	65,055,995	68,110,372
<i>Other Expenditures</i>				
Interfund Charges	4,444,224	4,829,319	4,829,319	5,003,775
Capital Projects	-	-	-	-
Transfer Out	12,246,036	8,713,032	8,713,032	9,978,332
<i>Total Other Expenditures</i>	16,690,260	13,542,351	13,542,351	14,982,107
<i>Total Expenditures</i>	75,556,825	74,695,575	78,598,346	83,092,480
<i>Surplus/(Deficit)</i>	(2,877,352)	(1,180,917)	2,317,914	(980,983)
<i>Ending Fund Balance</i>	\$33,514,853	\$32,333,936	\$35,832,767	\$34,851,784

Corporate Fund Balance Summary by Department and Division

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020 Actual	Revised Budget	Projected Actual	20212 Budget
<i>Beginning Fund Balance/ Net Assets</i>	\$36,392,205	\$33,514,853	\$33,514,853	\$35,832,767
<i>Budgeted Revenues</i>				
Taxes	44,897,782	45,566,437	49,758,834	53,973,151
Licenses and Permits	2,112,604	2,689,742	2,470,392	2,278,066
Fines and Forfeits	93,007	125,500	135,500	126,000
Charges for Services	4,889,020	5,213,460	5,217,960	5,389,885
Intergovernmental	18,882,944	18,059,208	21,683,574	18,465,931
Investment Income	371,938	375,000	190,000	215,000
Other Revenues	871,891	910,311	885,000	1,088,464
Transfers In	560,288	575,000	575,000	575,000
<i>Total Revenues</i>	72,679,474	73,514,658	80,916,260	82,111,497
<i>Budgeted by Department and Division</i>				
<i>Board of Trustees</i>				
Board of Trustees	794	-	-	-
Special Appropriations	352,820	505,280	473,278	537,966
<i>General Government</i>	15,656,855	12,125,518	13,224,408	15,591,812
<i>Administrative Services</i>				
Administration	1,152,793	1,015,374	1,469,217	1,267,259
Communications	386,957	370,332	429,927	677,021
Legal	481,010	440,875	453,270	440,220
Human Resources Administration	1,443,858	1,914,805	1,981,746	2,191,822
Joint Dispatch	6,418,666	7,732,439	8,056,057	7,026,899
Finance	1,098,723	1,099,120	1,035,448	1,146,577
Records	395,243	422,916	445,628	473,361
Information Technology	2,394,089	2,911,449	2,941,009	3,458,260
Resolution Center	410,377	399,685	391,673	408,167
<i>Public Works</i>				
Administration	2,841,494	2,504,947	2,606,385	2,493,239
GIS and CADD	185,619	193,981	193,981	226,378
Facilities Management	1,148,209	849,792	825,087	941,495
Streets and Forestry	3,562,922	3,778,165	3,666,666	4,621,779
<i>Police</i>	14,680,334	15,172,886	15,469,867	16,011,738
<i>Fire</i>	19,639,091	19,731,070	20,744,743	20,748,644
<i>Community Development</i>				
Administration	447,186	304,408	812,523	866,450
Planning	642,750	828,442	829,664	1,413,507
Engineering	726,014	748,315	750,878	908,625
Capital Projects	254	-	-	-
Inspectional Services	1,490,767	1,645,776	1,796,893	1,641,260
<i>Total Expenditures</i>	75,556,825	74,695,575	78,598,346	83,092,480
<i>Surplus/(Deficit)</i>	(2,877,352)	(1,180,917)	2,317,914	(980,983)
<i>Ending Fund Balance/ Net Assets</i>	\$33,514,853	\$32,333,937	\$35,832,767	\$34,851,784

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 2020 Actual	Fiscal Year 2021		Fiscal Year 2022 Budget
		Budget	Projected Actual	
<i>Beginning Fund Balance</i>	<i>\$26,110</i>	<i>\$26,570</i>	<i>\$26,570</i>	<i>\$18,647</i>
<i>Budgeted Revenues</i>				
Investment Income	214	310	77	130
Other Revenues	246	-	-	-
<i>Total Revenues</i>	<i>460</i>	<i>310</i>	<i>77</i>	<i>130</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Capital Outlay	-	19,890	8,000	10,000
<i>Total Operating Expenditures</i>	-	19,890	8,000	10,000
<i>Total Expenditures</i>	<i>-</i>	<i>19,890</i>	<i>8,000</i>	<i>10,000</i>
<i>Surplus/(Deficit)</i>	<i>460</i>	<i>(19,580)</i>	<i>(7,923)</i>	<i>(9,870)</i>
<i>Ending Fund Balance</i>	<i>\$26,570</i>	<i>\$6,990</i>	<i>\$18,647</i>	<i>\$8,777</i>

Foreign Fire Fund

The Foreign Fire Fund was established in 2002. The revenues accounted for in this fund are restricted for use by the 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 2020	Fiscal Year 2021		Fiscal Year 2022
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance</i>	<i>\$250,484</i>	<i>\$214,235</i>	<i>\$214,235</i>	<i>\$244,581</i>
<i>Budgeted Revenues</i>				
Investment Income	1,614	1,800	510	600
Other Revenues	144,761	155,000	145,000	140,000
<i>Total Revenues</i>	<i>146,374</i>	<i>156,800</i>	<i>145,510</i>	<i>140,600</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	13,899	15,053	13,877	15,710
Commodities	168,724	99,090	101,287	123,000
<i>Total Operating Expenditures</i>	<i>182,623</i>	<i>114,143</i>	<i>115,164</i>	<i>138,710</i>
<i>Total Expenditures</i>	<i>182,623</i>	<i>114,143</i>	<i>115,164</i>	<i>138,710</i>
<i>Surplus/(Deficit)</i>	<i>(36,249)</i>	<i>42,657</i>	<i>30,346</i>	<i>1,890</i>
<i>Ending Fund Balance</i>	<i>\$214,235</i>	<i>\$256,892</i>	<i>\$244,581</i>	<i>\$246,471</i>

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, 2021, based on current revenue and expense projections.

The primary 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 expenses included 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 are through TIF sunset, which is planned for December 31, 2021.

Closing the TIF in 2021 will afford the local tax jurisdictions the opportunity to request Cook County to redirect the paid property taxes that were distributed to the TIF to their individual jurisdictions.

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 2020 tax revenue totaled \$38,205,897. The Fiscal Year 2021 property tax projection is \$39,779,548. There is no 2022 incremental property tax budget as the TIF is scheduled to be closed December 31, 2021. Therefore, causing the STAF fund balance to change by more than 10%.

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. There is no 2022 budget for most of these, or for the Make-Whole Payments, as the TIF is scheduled to be closed December 31, 2021. The 2022 budget includes expenditures which are planned as one-time costs.

Other Charges include debt payments of \$6,459,300 in 2020 and a projection of \$6,458,400 for 2021; all debt was paid in full in 2021.

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, was made in 2021.

Special Tax Allocation Fund Summary

	Fiscal Year 2020 Actual	Fiscal Year 2021		Fiscal Year 2022 Budget
		Budget	Projected Actual	
<i>Beginning Fund Balance</i>	\$2,862,806	\$13,246,433	\$13,246,433	\$22,902,005
<i>Budgeted Revenues</i>				
Taxes	38,205,897	36,649,470	39,779,548	-
Charges for Services	125,877	129,027	126,588	-
Intergovernmental	40,695	-	208,613	-
Investment Income	315,073	315,000	17,000	-
Other Revenues	180,000	180,000	180,000	-
<i>Total Revenues</i>	38,867,542	37,273,497	40,311,749	-
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	380,776	362,505	434,418	-
Contractual	21,248,042	22,467,404	23,389,727	6,024,987
Commodities	50,756	74,205	104,927	12,500
Other Charges	6,684,825	6,684,449	6,683,663	-
Capital Outlay	-	-	24,874	590,000
<i>Total Operating Expenditures</i>	28,364,400	29,588,563	30,637,608	6,627,487
<i>Other Expenditures</i>				
Interfund Charges	119,516	18,568	18,568	-
Capital Projects	-	-	-	5,610,496
Transfer Out	-	170,000	-	-
<i>Total Other Expenditures</i>	119,516	188,568	18,568	5,610,496
<i>Total Expenditures</i>	28,483,916	29,777,131	30,656,176	12,237,983
<i>Surplus/(Deficit)</i>	10,383,627	7,496,366	9,655,573	(12,237,983)
<i>Ending Fund Balance</i>	\$13,246,433	\$20,742,799	\$22,902,005	\$10,664,022

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 (65ILCS 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 2020, \$2,265,201 in incremental property tax revenue was received. For 2021, property tax revenue is projected at \$2,674,563. The 2022 budget for property tax revenue of \$2,674,563 remains flat at the 2021 projection. The increase in tax revenue from 2021 to 2022 paired with relative flat expenses has caused the fund balance to increase by more than 10%.

Expenditures

The 2021 projection and 2022 budget include costs for general administration, professional services, debt service and Per Capita Tuition Charges.

Waukegan/Golf TIF Fund Summary

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020 Actual	Budget	Projected Actual	2022 Budget
<i>Beginning Fund Balance</i>	\$2,834,698	\$4,249,312	\$4,249,312	\$6,033,222
<i>Budgeted Revenues</i>				
Taxes	2,265,201	2,265,201	2,674,563	2,674,563
Investment Income	27,759	25,500	3,400	4,380
<i>Total Revenues</i>	2,292,960	2,290,701	2,677,963	2,678,943
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	12,004	9,496	9,655	9,640
Contractual	164,402	402,421	179,198	471,629
Other Charges	701,940	705,200	705,200	706,000
<i>Total Operating Expenditures</i>	878,346	1,117,117	894,053	1,187,269
<i>Total Expenditures</i>	878,346	1,117,117	894,053	1,187,269
<i>Surplus/(Deficit)</i>	1,414,614	1,173,584	1,783,910	1,491,674
<i>Ending Fund Balance</i>	\$4,249,312	\$5,422,896	\$6,033,222	\$7,524,896

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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, Management 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 Management 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. 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 16,320 customers, 1,630 of whom are in unincorporated Glenview. The sanitary sewer system has approximately 11,900 customers, 1,750 of whom are in unincorporated Glenview. Some properties in the Village receive water service but are not connected to the Village's sanitary sewer system. The Village separates its customers into five customer classes: residential, commercial, government, industrial and municipal. Approximately 95% of total customers are residential, 4% commercial, and 1% industrial, government and municipal customers. Glenview customers are billed quarterly.

Water Supply and Rate Structure

The Glenview water system receives potable water from Lake Michigan through the Village of Wilmette. Glenview purchases water from the Village of Wilmette for \$1.87/1,000 gallons.

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 2022 budget includes \$15,554,741 in estimated revenue from customer billing; total revenue is estimated to be \$19,212,567. The estimated revenues reflect increases in the quarterly fixed rate to bring the total cost recovery to 15.01% and no increase in the consumption rate. The quarterly fixed rate varies by meter size.

Village Water Rates		
Meter Size	2021	2022
5/8" & 3/4S" – Fixed Rate	\$22.51	\$24.76
3/4" – Fixed Rate	\$22.51	\$24.76
1" – Fixed Rate	\$22.51	\$24.76
1 ½" – Fixed Rate	\$84.17	\$92.59
2" – Fixed Rate	\$175.70	\$193.27
3" – Fixed Rate	\$455.98	\$501.58
4" – Fixed Rate	\$857.49	\$943.24
6" – Fixed Rate	\$1,178.61	\$1,296.47
8" – Fixed Rate	\$1,440.78	\$1,584.86
Consumption Rate (per 1,000 gal)	\$7.08	\$7.08
% Change in Consumption Rates	1.00%	0.00%
% of Revenues - Fixed Charge	13.23%	15.01%

	2021 Consumption Charge/1,000 gals	2022 Consumption Charge/1,000 gals
Incorporated	\$7.08	\$7.08
Unincorporated	\$10.63	\$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 2022 budget includes \$20,119,541 in budgeted expenses. The 2022 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 2022 budget includes \$8,752,243 for water infrastructure projects and \$398,679 towards facility improvements at the pump stations. These infrastructure replacement and repair costs represent 45% of the total water budget. The cost of water purchased from the Village of Wilmette represents another 21% of the water fund budget. The 2022 budgeted expenses also include \$1,012,640 in loan principal payments and \$63,854 in interest expense, for a combined 5% of the total water budget.

The remaining 31% of the 2022 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 2021		Fiscal Year
	2020	Budget	Projected	2022
	Actual		Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$41,391,247	\$44,622,252	\$44,622,252	\$46,281,511
<i>Budgeted Revenues</i>				
Licenses and Permits	85,269	87,700	87,700	87,700
Charges for Services	15,592,158	15,269,004	15,722,059	15,241,000
Intergovernmental	-	-	1,400,000	3,000,000
Investment Income	60,777	45,000	2,000	1,000
Other Revenues	159,384	226,041	226,041	226,041
Transfers In	374,564	655,684	655,684	656,826
<i>Total Revenues</i>	16,272,151	16,283,429	18,093,484	19,212,567
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	2,469,334	2,896,813	3,061,642	2,969,234
Contractual	5,250,706	5,687,788	5,603,454	5,423,014
Commodities	748,891	857,258	774,442	782,206
Other Charges	1,536,734	1,026,555	1,022,672	1,093,354
<i>Total Operating Expenditures</i>	10,005,665	10,468,414	10,462,210	10,267,807
<i>Other Expenditures</i>				
Interfund Charges	743,324	1,273,812	1,275,316	1,099,490
Capital Projects	2,292,158	5,714,098	4,696,700	8,752,243
<i>Total Other Expenditures</i>	3,035,482	6,987,910	5,972,016	9,851,733
<i>Total Expenditures</i>	13,041,146	17,456,324	16,434,226	20,119,541
<i>Surplus/(Deficit)</i>	3,231,005	(1,172,895)	1,659,259	(906,974)
<i>Ending Fund Balance/ Net Position</i>	\$44,622,252	\$43,449,358	\$46,281,511	\$45,374,537

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 2022.

Glenview Water Cash Analysis	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Beginning Cash and Investments	5,680,663	7,448,930	7,448,930	9,172,569
Cash Receipts				
Receipts from Users	15,563,233	15,582,745	16,035,800	15,554,741
Investment Income	92,716	45,000	2,000	1,000
Grants	-	-	1,400,000	3,000,000
Transfer In	336,337	655,684	655,684	656,826
Total Cash Receipts	15,992,286	16,283,429	18,093,484	19,212,567
Non-Capital Cash Outlays				
Operating Expenses	11,464,041	10,731,554	10,662,473	10,290,804
Interest Expense	97,341	82,419	82,419	63,854
Principal Payments	843,866	928,253	928,253	1,012,640
Total Non-Capital Cash Outlays	12,405,248	11,742,226	11,673,145	11,367,298
Subtotal Net Change in Cash	3,587,038	4,541,203	6,420,339	7,845,269
Capital Cash Expenses				
Capital	1,818,771	5,714,098	4,696,700	8,752,243
Total Capital Cash Outlays	1,818,771	5,714,098	4,696,700	8,752,243
Total Net Change in Cash	1,768,267	(1,172,895)	1,723,639	(906,974)
Ending Cash and Investments	7,448,930	6,276,035	9,172,569	8,265,595

Glenview Sanitary Sewer Fund

Revenues

The 2022 budget includes \$2,789,771 in estimated revenue from customer billing, total revenue is estimated to be \$2,863,391. The estimated revenues reflect no increase in the quarterly fixed rate to maintain the total cost recovery of approximately 34.65% and a 1.00% increase in the consumption rate.

Village Sewer Rates		
Meter Size	2021	2022
5/8" & 3/4" – Fixed Rate	\$10.59	\$10.59
3/4" – Fixed Rate	\$10.59	\$10.59
1" – Fixed Rate	\$10.59	\$10.59
1 ½" – Fixed Rate	\$38.35	\$38.35
2" – Fixed Rate	\$80.07	\$80.07
3" – Fixed Rate	\$207.79	\$207.79
4" – Fixed Rate	\$390.76	\$390.76
6" – Fixed Rate	\$537.09	\$537.09
8" – Fixed Rate	\$656.56	\$656.56
Usage Rate (per 1,000 gal)	\$1.44	\$1.45
% Change in Usage Rates	2.00%	1.00%
% of Revenues - Fixed Charge	32.38%	34.65%

	2021	2022
Charge/1,000 gals	\$1.44	\$1.45
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 2022 budget includes \$3,183,964 in budgeted expenses. The 2022 budget continues to plan for the funding of capital projects to meet standards. Standards are calculated by considering the useful life of infrastructure and determining how much needs to be invested each year. The 2022 budget includes a capital projects investment of \$1,839,406. These infrastructure improvement costs represent 58% of the budget. The budget also includes \$112,515 in loan principal payments and \$7,095 in interest payments, which represent 4% of the total sewer budget.

The remaining 38% of the 2022 budget is used to fund day-to-day operations of the system. Day-to-day operations include sewer cleaning, sewer grate repairs and replacements, sewer line repairs, energy costs, facility improvements, GIS mapping, information technology, and financial support.

Glenview Sanitary Sewer Fund Summary

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
	Actual	Budget	Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	<i>\$20,292,484</i>	<i>\$20,774,920</i>	<i>\$20,774,920</i>	<i>\$20,643,201</i>
<i>Budgeted Revenues</i>				
Licenses and Permits	23,917	13,000	13,000	13,000
Charges for Services	2,467,581	2,467,592	2,624,792	2,789,771
Investment Income	13,097	4,000	140	100
Transfers In	73,073	70,644	70,644	60,520
<i>Total Revenues</i>	<i>2,577,668</i>	<i>2,555,236</i>	<i>2,708,576</i>	<i>2,863,391</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	522,675	502,083	540,235	536,980
Contractual	188,588	423,203	422,592	425,980
Commodities	57,275	71,663	67,063	82,446
Other Charges	541,296	112,297	112,297	119,610
<i>Total Operating Expenditures</i>	<i>1,309,834</i>	<i>1,109,246</i>	<i>1,142,187</i>	<i>1,165,016</i>
<i>Other Expenditures</i>				
Interfund Charges	114,152	153,296	153,296	179,542
Capital Projects	586,859	1,883,877	1,544,812	1,839,406
Transfer Out	84,387	-	-	-
<i>Total Other Expenditures</i>	<i>785,397</i>	<i>2,037,173</i>	<i>1,698,108</i>	<i>2,018,948</i>
<i>Total Expenditures</i>	<i>2,095,232</i>	<i>3,146,419</i>	<i>2,840,295</i>	<i>3,183,964</i>
<i>Surplus/(Deficit)</i>	<i>482,436</i>	<i>(591,183)</i>	<i>(131,719)</i>	<i>(320,573)</i>
<i>Ending Fund Balance/ Net Position</i>	<i>\$20,774,920</i>	<i>\$20,183,737</i>	<i>\$20,643,201</i>	<i>\$20,322,628</i>

Glenview Sanitary Fund - Cash Analysis

The cash policy for the Sanitary Sewer Fund is to maintain 90 days of cash and investments on hand. This cash analysis differs from the fund balance statement by separating cash from the net assets. The following cash flow displays a positive cash balance at the end of 2022.

Sanitary Sewer Cash Analysis	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Beginning Cash and Investments	1,366,562	1,991,064	1,991,064	1,859,345
Cash Receipts				
Receipts from Users	2,544,616	2,480,592	2,637,792	2,802,771
Investment Income	7,179	4,000	140	100
Transfer In	-	70,644	70,644	60,520
Total Cash Receipts	2,551,795	2,555,236	2,708,576	2,863,391
Non-Capital Cash Outlays				
Operating Expenses	1,390,346	1,150,245	1,183,186	1,224,948
Interest Expense	10,816	9,158	9,158	7,095
Principal Payments	-	103,139	103,139	112,515
Transfer Out	84,387	-	-	-
Total Non-Capital Cash Outlays	1,485,549	1,262,542	1,295,483	1,344,558
Subtotal Net Change in Cash	1,066,246	1,292,694	1,413,093	1,518,833
Capital Cash Expenses				
Capital	441,744	1,883,877	1,544,812	1,839,406
Total Capital Cash Outlays	441,744	1,883,877	1,544,812	1,839,406
Total Net Change in Cash	624,502	(591,183)	(131,719)	(320,573)
Ending Cash and Investments	1,991,064	1,399,881	1,859,345	1,538,772

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. 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 55% of all expenses within the fund. The 2022 budgeted revenues are \$6,007,899 and budgeted expenses are \$4,747,875. A surplus of \$1,260,024 caused by an increase in projected revenues has caused the Wholesale Water fund balance to increase by more than 10%.

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 2022. This cash analysis differs from the fund balance statement by separating cash from the net assets.

Wholesale Water Cash Analysis	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Beginning Cash and Investments	482,564	1,075,297	1,075,297	2,670,294
Cash Receipts				
Receipts from Users	4,040,028	6,241,615	6,102,380	6,007,859
Investment Income	2,280	4,000	20	40
Transfer In	-	-	-	-
Total Cash Receipts	4,042,308	6,245,615	6,102,400	6,007,899
Non-Capital Cash Outlays				
Operating Expenses	2,299,601	3,366,557	2,975,188	3,185,614
Change in Investments	-	-	-	-
Transfer Out	1,149,974	1,532,215	1,532,215	1,562,261
Total Non-Capital Cash Outlays	3,449,575	4,898,772	4,507,403	4,747,875
Subtotal Net Change in Cash	592,733	1,346,843	1,594,997	1,260,024
Total Net Change in Cash	592,733	1,346,843	1,594,997	1,260,024
Ending Cash and Investments	1,075,297	2,422,140	2,670,294	3,930,318

Wholesale Water Fund Summary

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020 Actual	Budget	Projected Budget	2022 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$1,682,716	\$2,606,673	\$2,606,673	\$4,201,670
<i>Budgeted Revenues</i>				
Charges for Services	4,408,384	6,241,615	6,102,380	6,007,859
Investment Income	2,284	4,000	20	40
<i>Total Revenues</i>	4,410,668	6,245,615	6,102,400	6,007,899
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	121,095	125,479	128,844	241,048
Contractual	2,121,121	3,107,619	2,806,561	2,847,886
Commodities	11,033	105,426	11,750	55,855
Other Charges	62,816	-	-	-
<i>Total Operating Expenditures</i>	2,316,064	3,338,524	2,947,155	3,144,789
<i>Other Expenditures</i>				
Interfund Charges	20,673	28,033	28,033	40,825
Transfer Out	1,149,974	1,532,215	1,532,215	1,562,261
<i>Total Other Expenditures</i>	1,170,647	1,560,248	1,560,248	1,603,086
<i>Total Expenditures</i>	3,486,711	4,898,772	4,507,403	4,747,875
<i>Surplus/(Deficit)</i>	923,957	1,346,843	1,594,997	1,260,024
<i>Ending Fund Balance/ Net Position</i>	\$2,606,673	\$3,953,516	\$4,201,670	\$5,461,694

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. 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 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 offered discounted parking annual and semi-annual permits and added a monthly option in 2021. In 2022 prices will increase to 75% of pre-pandemic levels as a portion of commuters have begun to return and to better align revenue collections with related expenditures. Additionally, based on commuter feedback, permits will not be interchangeable between the two stations. The daily parking fee of \$2.00 per day will remain the same in 2022. 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. The table below shows the 2021 and 2022 rates.

PERMIT TYPE	2021 Permit Cost - 50% Discount*	2022 Permit Cost - 25% Discount*
<i>Resident Annual</i>	\$ 150	\$ 225
<i>Resident Semi-Annual</i>	\$ 75	\$ 112.50
<i>Resident Motorcycle Annual</i>	\$ 50	\$ 75
<i>Resident Monthly</i>	\$ 12.50	\$ 18.75
<i>Resident Motorcycle Monthly</i>	\$ 4.25	\$ 6.25
<i>Non-Resident Annual</i>	\$ 200	\$ 300
<i>Non-Resident Semi-Annual</i>	\$ 100	\$ 150
<i>Non-Resident Motorcycle Annual</i>	\$ 68	\$ 102.25
<i>Non-Resident Monthly</i>	\$ 16.75	\$ 25
<i>Non-Resident Motorcycle Monthly</i>	\$ 5.75	\$ 8.44
Daily Fee	\$ 2.00	\$ 2.00

*Temporary discount for parking permits due to decreased demand

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 Management Services Department manages parking permit sales and parking citation collections. The 2022 expense budget is \$576,157 and estimated revenues are \$167,668. Commuter Parking revenues are down due to significant and historic underutilization.

Commuter Parking Fund - Cash Analysis

The following cash flow displays a positive cash balance at the end of 2022. This cash analysis differs from the fund balance statement by separating cash from the net assets.

Commuter Parking Cash Analysis	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Beginning Cash and Investments	1,838,369	1,362,631	1,362,631	1,128,518
Cash Receipts				
Receipts from Users	153,008	210,940	320,181	167,418
Investment Income	32,613	17,900	350	250
Transfer In	-	-	-	-
Total Cash Receipts	185,621	228,840	320,531	167,668
Non-Capital Cash Outlays				
Operating Expenses	484,255	572,660	554,644	576,157
Change in Investments	-	-	-	-
Transfer Out	-	-	-	-
Total Non-Capital Cash Outlays	484,255	572,660	554,644	576,157
Subtotal Net Change in Cash	(298,634)	(343,820)	(234,113)	(408,489)
Capital Cash Expenses				
Capital	177,104	-	-	-
Total Capital Cash Outlays	177,104	-	-	-
Total Net Change in Cash	(475,738)	(343,820)	(234,113)	(408,489)
Ending Cash and Investments	1,362,631	1,018,811	1,128,518	720,029

Commuter Parking Fund Summary

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020	Budget	Projected	2022
	Actual		Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$3,930,276	\$3,404,987	\$3,404,987	\$3,170,874
<i>Budgeted Revenues</i>				
Charges for Services	153,167	210,940	320,181	167,418
Investment Income	7,879	17,900	350	250
Other Revenues	120	-	-	-
<i>Total Revenues</i>	161,166	228,840	320,531	167,668
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	91,862	68,586	68,081	83,520
Contractual	210,084	197,576	196,065	213,081
Commodities	42,517	58,560	42,560	53,875
Other Charges	92,892	-	-	-
<i>Total Operating Expenditures</i>	437,354	324,722	306,706	350,477
<i>Other Expenditures</i>				
Interfund Charges	249,101	247,938	247,938	225,680
<i>Total Other Expenditures</i>	249,101	247,938	247,938	225,680
<i>Total Expenditures</i>	686,455	572,660	554,644	576,157
<i>Surplus/(Deficit)</i>	(525,289)	(343,820)	(234,113)	(408,489)
<i>Ending Fund Balance/ Net Position</i>	\$3,404,987	\$3,061,167	\$3,170,874	\$2,762,385

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 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. Staff is expecting the average price per gallon of fuel to increase to normal use levels in FY 2021 and FY2022.

Fuel Expenditures					
Year	Total billing by Fleet Services	Fuel (Wholesale)	Percentage of total	Total gallons billed	Average price per gallon (Wholesale)
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
2022	\$1,282,138	\$315,000	24.56%	126,506.02	\$2.49

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 2021		Fiscal Year
	2020 Actual	Budget	Projected Actual	2022 Budget
<i>Beginning Fund Balance/ Net Position</i>	<i>\$614,002</i>	<i>\$420,477</i>	<i>\$420,477</i>	<i>\$519,238</i>
<i>Budgeted Revenues</i>				
Charges for Services	951,083	1,316,910	1,316,910	1,295,687
Investment Income	185	50	50	50
Other Revenues	76,141	113,500	113,500	108,500
<i>Total Revenues</i>	<i>1,027,409</i>	<i>1,430,460</i>	<i>1,430,460</i>	<i>1,404,237</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	438,534	437,454	451,346	442,192
Contractual	320,877	365,355	300,355	340,355
Commodities	387,435	551,625	505,000	531,625
Other Charges	1,370	3,500	2,500	2,500
<i>Total Operating Expenditures</i>	<i>1,148,215</i>	<i>1,357,934</i>	<i>1,259,201</i>	<i>1,316,672</i>
<i>Other Expenditures</i>				
Interfund Charges	72,718	72,498	72,498	87,565
<i>Total Other Expenditures</i>	<i>72,718</i>	<i>72,498</i>	<i>72,498</i>	<i>87,565</i>
<i>Total Expenditures</i>	<i>1,220,933</i>	<i>1,430,432</i>	<i>1,331,699</i>	<i>1,404,237</i>
<i>Surplus/(Deficit)</i>	<i>(193,525)</i>	<i>28</i>	<i>98,761</i>	<i>-</i>
<i>Ending Fund Balance/ Net Position</i>	<i>\$420,477</i>	<i>\$420,505</i>	<i>\$519,238</i>	<i>\$519,238</i>

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 2022 Budget appropriates \$4,730,903 for the replacement of assets, including IT electronic equipment and workstation components, a fuel management system, 70 police body cameras, a Police SUV, a Fire engine, a Fire ladder truck, an ambulance, two Fire SUVs, two Public Works trucks, one Public Works asphalt reclaimer, and one Public Works multi-purpose trailer.

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 2022 Budget.

An increase in the amount of CERF expenditures from 2021 to 2022 has resulted in a decrease in fund balance greater than 10%.

Capital Equipment Replacement Fund Summary

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020 Actual	Budget	Projected Actual	2022 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$7,768,034	\$8,229,412	\$8,229,412	\$7,527,246
<i>Budgeted Revenues</i>				
Charges for Services	2,153,193	2,153,193	2,153,193	2,342,693
Investment Income	88,990	56,000	16,400	3,000
Other Revenues	91,714	7,000	32,298	29,500
<i>Total Revenues</i>	2,333,897	2,216,193	2,201,891	2,375,193
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Commodities	254,481	224,043	223,914	659,840
Capital Outlay	1,618,039	2,169,534	2,680,143	4,071,063
<i>Total Operating Expenditures</i>	1,872,520	2,393,577	2,904,057	4,730,903
<i>Total Expenditures</i>	1,872,520	2,393,577	2,904,057	4,730,903
<i>Surplus/(Deficit)</i>	461,378	(177,384)	(702,166)	(2,355,710)
<i>Ending Fund Balance/ Net Position</i>	\$8,229,412	\$8,052,028	\$7,527,246	\$5,171,536

Insurance and Risk Fund

Description

Internal service funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost recovery basis. The Insurance and Risk Fund accounts for the financial activity of the Village’s employee benefits and risk management programs. These programs are subdivisions of the Human Resources Division.

Revenues

The primary revenue of the fund is Charges for Services received from operating departments, which funds health insurance, general liability premiums, property casualty claims, workers’ compensation premiums and claims, as well as operating costs within the fund. The long-term model of the fund is for revenues to cover all expenditures in a given year. The SaveonSp prescription drug program and enhanced EAP services were implemented in 2022, of which reduced the overall health insurance premium annual increase. 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 an Non-Sworn	Non-Union and Sworn	Dispatch Union	Fire Union	Police Union	PW Union
<i>2022 Health Insurance Employee Contributions</i>						
HMO Illinois	15%	15%	15%	15%	15%	15%
PPO	15%	15%	15%	15%	15%	15%
<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%

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 2022 budgeted adjustment is a debit to expense in the amount of \$137,778. The 2022 health insurance premiums are \$6,519,232, which is 70% of the budgeted expenditures. The 2022 premiums are budgeted to increase over the 2021 projection by 6.3%, mainly due to premium increases.

Insurance and Risk Fund Summary

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020	Budget	Projected	2022
	Actual		Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$6,125,042	\$7,330,299	\$7,330,299	\$6,573,915
<i>Budgeted Revenues</i>				
Charges for Services	7,602,559	8,009,818	8,005,512	8,968,042
Investment Income	1,018,973	43,000	1,800	2,000
<i>Total Revenues</i>	8,621,532	8,052,818	8,007,312	8,970,042
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	546,687	610,731	617,324	814,319
Contractual	6,616,494	7,622,003	7,893,527	8,310,683
Commodities	-	-	-	1,750
Other Charges	3,095	7,260	2,845	15,000
<i>Total Operating Expenditures</i>	7,166,275	8,239,994	8,513,696	9,141,752
<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>	7,416,275	8,489,994	8,763,696	9,391,752
<i>Surplus/(Deficit)</i>	1,205,258	(437,176)	(756,384)	(421,710)
<i>Ending Fund Balance/ Net Position</i>	\$7,330,299	\$6,893,123	\$6,573,915	\$6,152,205

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

For 2022, 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. 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 2022 budget appropriates \$1,703,713 to be spent on capital facility improvements. This budget includes flooring and trench drain repairs at Fire Station 13, interior improvements to the Laramie pump station, Phase III Public Works interior improvements, Municipal Center flooring replacements, 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 2022 Budget calculated Charges for Services to the operating departments using the 35% of accumulated reserves as the fund balance target.

A decrease in charges for services from 2021 to 2022 has resulted in a decrease in fund balance greater than 10%.

Facility Repair and Replacement Fund Summary

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020 Actual	Budget	Projected Actual	2022 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$3,264,484	\$4,189,890	\$4,189,890	\$3,652,895
<i>Budgeted Revenues</i>				
Charges for Services	1,249,568	1,520,018	1,520,018	1,101,445
Investment Income	40,713	18,000	19,000	4,800
Transfers In	-	170,000	-	-
<i>Total Revenues</i>	1,290,281	1,708,018	1,539,018	1,106,245
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	15,823	25,642	18,545	29,774
Contractual	261,896	2,227,468	2,057,468	1,648,939
Capital Outlay	87,155	25,000	-	25,000
<i>Total Operating Expenditures</i>	364,875	2,278,110	2,076,013	1,703,713
<i>Other Expenditures</i>				
Transfer Out	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-
<i>Total Expenditures</i>	364,875	2,278,110	2,076,013	1,703,713
<i>Surplus/(Deficit)</i>	925,406	(570,092)	(536,995)	(597,468)
<i>Ending Fund Balance/ Net Position</i>	\$4,189,890	\$3,619,798	\$3,652,895	\$3,055,427

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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 2021		Fiscal Year
	2020 Actual	Budget	Projected Actual	2022 Budget
<i>Beginning Fund Balance/ Net Position</i>	<i>\$85,370,349</i>	<i>\$93,209,672</i>	<i>\$93,209,672</i>	<i>\$100,128,666</i>
<i>Budgeted Revenues</i>				
Investment Income	8,764,595	6,150,000	8,271,062	6,150,000
Other Revenues	1,397,725	841,596	1,259,620	901,380
Contributions & Transfers	3,466,223	3,428,510	3,428,510	3,852,850
<i>Total Revenues</i>	<i>13,628,543</i>	<i>10,420,106</i>	<i>12,959,192</i>	<i>10,904,230</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	5,592,217	5,659,900	5,851,774	6,076,655
Contractual	197,003	176,785	188,424	207,266
<i>Total Operating Expenditures</i>	<i>5,789,220</i>	<i>5,836,685</i>	<i>6,040,198</i>	<i>6,283,921</i>
<i>Total Expenditures</i>	<i>5,789,220</i>	<i>5,836,685</i>	<i>6,040,198</i>	<i>6,283,921</i>
<i>Surplus/(Deficit)</i>	<i>7,839,323</i>	<i>4,583,421</i>	<i>6,918,994</i>	<i>4,620,309</i>
<i>Ending Fund Balance/ Net Position</i>	<i>\$93,209,672</i>	<i>\$97,793,093</i>	<i>\$100,128,666</i>	<i>\$104,748,975</i>

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 2020	Fiscal Year 2021		Fiscal Year 2022
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$93,470,656	\$106,424,788	\$106,424,788	\$111,526,036
<i>Budgeted Revenues</i>				
Investment Income	14,216,922	6,800,000	6,542,946	6,800,000
Other Revenues	926,080	908,262	761,332	803,205
Contributions & Transfers	5,141,206	5,761,921	5,761,921	5,814,665
<i>Total Revenues</i>	20,284,208	13,470,183	13,066,199	13,417,870
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	7,065,541	7,119,069	7,662,666	7,922,907
Contractual	264,535	257,122	302,285	332,514
<i>Total Operating Expenditures</i>	7,330,076	7,376,191	7,964,951	8,255,421
<i>Total Expenditures</i>	7,330,076	7,376,191	7,964,951	8,255,421
<i>Surplus/(Deficit)</i>	12,954,132	6,093,992	5,101,248	5,162,449
<i>Ending Fund Balance/ Net Position</i>	\$106,424,788	\$112,518,780	\$111,526,036	\$116,688,485

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 2020 Actual	Fiscal Year 2021 Budget Projected Actual		Fiscal Year 2022 Budget
<i>Beginning Fund Balance/ Net Position</i>	<i>\$81,113</i>	<i>\$96,062</i>	<i>\$96,062</i>	<i>\$96,262</i>
<i>Budgeted Revenues</i>				
Investment Income	14,949	10,000	200	120
<i>Total Revenues</i>	<i>14,949</i>	<i>10,000</i>	<i>200</i>	<i>120</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>14,949</i>	<i>10,000</i>	<i>200</i>	<i>120</i>
<i>Ending Fund Balance/ Net Position</i>	<i>\$96,062</i>	<i>\$106,062</i>	<i>\$96,262</i>	<i>\$96,382</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 2021		Fiscal Year
	2020 Actual	Budget	Projected Actual	2022 Budget
<i>Beginning Fund Balance/ Net Position</i>	<i>(\$142,694)</i>	<i>(\$130,305)</i>	<i>(\$130,305)</i>	<i>(\$117,263)</i>
<i>Budgeted Revenues</i>				
Taxes	367,815	351,161	351,161	336,332
Investment Income	2,665	2,800	876	960
<i>Total Revenues</i>	<i>370,480</i>	<i>353,961</i>	<i>352,037</i>	<i>337,292</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Other Charges	243,753	221,901	229,667	190,445
<i>Total Operating Expenditures</i>	<i>243,753</i>	<i>221,901</i>	<i>229,667</i>	<i>190,445</i>
<i>Other Expenditures</i>				
Transfer Out	114,338	109,328	109,328	133,081
<i>Total Other Expenditures</i>	<i>114,338</i>	<i>109,328</i>	<i>109,328</i>	<i>133,081</i>
<i>Total Expenditures</i>	<i>358,091</i>	<i>331,229</i>	<i>338,995</i>	<i>323,526</i>
<i>Surplus/(Deficit)</i>	<i>12,389</i>	<i>22,732</i>	<i>13,042</i>	<i>13,766</i>
<i>Ending Fund Balance/ Net Position</i>	<i>-\$130,305</i>	<i>-\$107,573</i>	<i>-\$117,263</i>	<i>-\$103,497</i>

Joint Emergency Telephone Systems Board Fund

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

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

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VILLAGE OF GLENVIEW



CAPITAL PROJECT FUNDS

Capital Project Funds

These funds account for the expenditures related to capital improvement projects for governmental funds. Revenues include anticipated or actual bond proceeds and transfers from other funds for their respective projects. Expenditures for capital projects of Enterprise Funds are shown within that section. A list of capital projects is included within the Capital Spending Section of this document.

For the Capital Projects Fund, a series of public meetings and presentations to the Board of Trustees occur with this portion of the budget. The Capital Improvement Program (CIP) is developed separately from the operating budget. However, while separate, this budget is not independent, as it relies on revenues from the operating funds for its capital sources. Accordingly, operational needs of the departments come first in determining use of expendable resources. Other sources of revenue for this fund include governmental activity long-term debt proceeds and developer deposits. These are the primary reasons why the fund ends a given year with a fund balance, as these proceeds are not always spent in the year received.

Capital Projects Fund: This fund is supported primarily by a Transfer In from the Corporate Fund. The Capital Projects Fund has \$20,769,274 in expenditures for 2022 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, was closed in 2021. This led to zero expenditures budgeted for 2022.

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 Motor Fuel Tax (MFT) Fund includes both Illinois Motor Fuel taxes and local Motor Fuel taxes. The state motor fuel tax is based on the consumption of motor fuel. In 2019, the State of Illinois doubled the motor fuel tax from 19.0 cents per gallon to 38.0 cents per gallon. The diesel motor fuel tax also increased by an additional 5.0 cents to a new rate of 45.5 cents per gallon. The State of Illinois distributes 54.4% of the monies to local taxing districts based on a statutory formula. The Local Motor Fuel Tax (LMFT) was initially approved by the Village Board in 2010 at a rate of \$0.02 per gallon. During the 2017 budget process, the Village Board approved an additional \$0.02 per gallon, making the LMFT rate \$0.04 per gallon beginning January 1, 2017. The MFT and LMFT are expected to generate approximately \$1,960,000 and \$917,891, respectively for the resurfacing of Village roadways in 2022. The budgeted revenues take into account any enduring effects of the COVID-19 pandemic on 2022 fuel consumption. A list of roadways that will be resurfaced is included within the Capital Improvement Program (CIP) Section of this document.

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. In 2020 the Village appropriated \$1,700,000 of prior year Motor Fuel Tax fund balances for 2020 projects. Annually, the Village Board is presented with a resolution appropriating MFT funds based on anticipated revenues and expenditures.

Capital Projects Fund Summary

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020	Budget	Projected	2022
	Actual		Actual	Budget
<i>Beginning Fund Balance</i>	\$2,275,560	\$4,863,265	\$4,863,265	\$6,617,421
<i>Budgeted Revenues</i>				
Intergovernmental	144,522	927,043	2,427,043	4,034,629
Investment Income	9,331	10,000	2,600	2,500
Other Revenues	159,014	-	-	-
SSA Contribution	-	273,200	-	733,996
Transfers In	11,599,807	8,090,215	7,090,215	9,832,996
<i>Total Revenues</i>	11,912,674	9,300,458	9,519,858	14,604,121
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Other Charges	34,504	24,371	24,371	24,371
Capital Outlay	131,442	-	-	-
<i>Total Operating Expenditures</i>	165,946	24,371	24,371	24,371
<i>Other Expenditures</i>				
Capital Projects	8,739,023	11,363,071	7,741,331	20,769,274
Transfer Out	420,000	-	-	-
<i>Total Other Expenditures</i>	9,159,023	11,363,071	7,741,331	20,769,274
<i>Total Expenditures</i>	9,324,969	11,387,442	7,765,702	20,793,645
<i>Surplus/(Deficit)</i>	2,587,705	(2,086,984)	1,754,156	(6,189,524)
<i>Ending Fund Balance</i>	\$4,863,265	\$2,776,281	\$6,617,421	\$427,897

Glen Capital Projects Fund Summary

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020 Actual	Budget	Projected Actual	2022 Budget
<i>Beginning Fund Balance</i>	<i>\$100,172</i>	<i>\$104,033</i>	<i>\$104,033</i>	<i>\$104,333</i>
<i>Budgeted Revenues</i>				
Investment Income	823	1,000	300	-
Transfers In	3,038	-	-	-
<i>Total Revenues</i>	<i>3,861</i>	<i>1,000</i>	<i>300</i>	<i>-</i>
<i>Budgeted Expenditures</i>				
<i>Other Expenditures</i>				
Capital Projects	-	-	-	-
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>3,861</i>	<i>1,000</i>	<i>300</i>	<i>-</i>
<i>Ending Fund Balance</i>	<i>\$104,033</i>	<i>\$105,033</i>	<i>\$104,333</i>	<i>\$104,333</i>

Permanent Fund Summary

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020 Actual	Budget	Projected Actual	2022 Budget
<i>Beginning Fund Balance</i>	\$29,515,258	\$29,787,340	\$29,787,340	\$29,844,055
<i>Budgeted Revenues</i>				
Charges for Services	-	156,000	156,000	156,000
Investment Income	272,082	100,000	14,066	9,334
Other Revenues	-	1,535,518	-	1,535,518
<i>Total Revenues</i>	272,082	1,791,518	170,066	1,700,852
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	-	131,421	113,352	174,773
<i>Total Operating Expenditures</i>	-	131,421	113,352	174,773
<i>Other Expenditures</i>				
Transfer Out	-	1,000,000	-	1,420,000
<i>Total Other Expenditures</i>	-	1,000,000	-	1,420,000
<i>Total Expenditures</i>	-	1,131,421	113,352	1,594,773
<i>Surplus/(Deficit)</i>	272,082	660,097	56,715	106,080
<i>Ending Fund Balance</i>	\$29,787,340	\$30,447,437	\$29,844,055	\$29,950,134

Motor Fuel Tax Fund Summary

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
	Actual	Budget	Actual	Budget
<i>Beginning Fund Balance</i>	\$2,188,607	\$809,250	\$809,250	\$1,093,952
<i>Budgeted Revenues</i>				
Intergovernmental	3,483,096	2,620,102	2,620,102	2,907,891
Investment Income	20,383	22,400	2,600	3,400
Transfers In	420,000	-	-	-
<i>Total Revenues</i>	3,923,479	2,642,502	2,622,702	2,911,291
<i>Budgeted Expenditures</i>				
<i>Other Expenditures</i>				
Capital Projects	4,276,053	2,620,102	2,338,000	2,907,891
Transfer Out	1,026,783	-	-	-
<i>Total Other Expenditures</i>	5,302,836	2,620,102	2,338,000	2,907,891
<i>Total Expenditures</i>	5,302,836	2,620,102	2,338,000	2,907,891
<i>Surplus/(Deficit)</i>	(1,379,357)	22,400	284,702	3,400
<i>Ending Fund Balance</i>	\$809,250	\$831,650	\$1,093,952	\$1,097,352

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 2022 budgeted expenditures are \$2,220,272.

	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2021 Projected Actual	Fiscal Year 2022 Budget
<i>Beginning Fund Balance</i>	\$500,473	\$555,417	\$555,417	\$554,097
<i>Budgeted Revenues</i>				
Investment Income	6,119	7,010	620	710
Transfers In	2,246,036	2,213,032	2,213,032	2,218,332
<i>Total Revenues</i>	2,252,155	2,220,042	2,213,652	2,219,042
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	440	440	440	440
Other Charges	2,211,483	2,214,532	2,214,532	2,219,832
<i>Total Operating Expenditures</i>	2,211,923	2,214,972	2,214,972	2,220,272
<i>Other Expenditures</i>				
Transfer Out	(14,712)	-	-	-
<i>Total Other Expenditures</i>	(14,712)	-	-	-
<i>Total Expenditures</i>	2,197,210	2,214,972	2,214,972	2,220,272
<i>Surplus/(Deficit)</i>	54,944	5,070	(1,320)	(1,230)
<i>Ending Fund Balance</i>	\$555,417	\$560,487	\$554,097	\$552,867

VILLAGE OF GLENVIEW



BUDGETS BY DEPARTMENT

Department Summary

The Village of Glenview's 2022 Budget represents a compilation of all departments working together to present a structurally balanced budget. The Village has five 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				
		Management Services	Public Works	Police	Fire	Community Development
<i>General</i>	Corporate Fund*	✓	✓	✓	✓	✓
	Police Special Fund	✓		✓		
<i>Special Revenue</i>	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

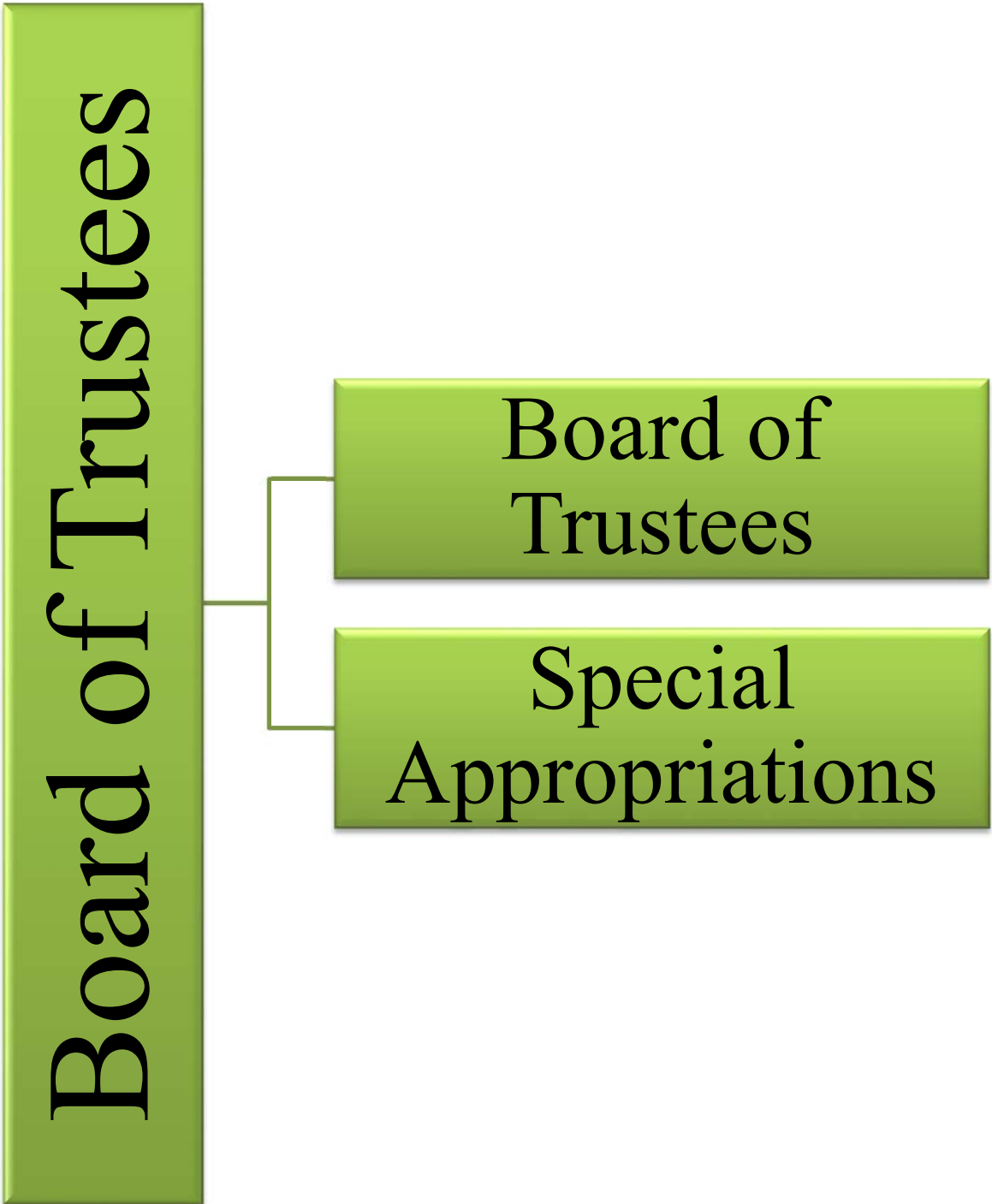
All Funds and Departments

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	52,484,613	52,030,626	55,285,219	55,482,013
Contractual	49,844,176	56,891,874	59,008,128	45,187,059
Commodities	3,488,295	3,953,044	3,719,366	4,446,059
Other Charges	18,801,766	22,139,032	22,103,826	15,056,977
Capital Outlay	1,924,689	2,294,424	2,793,017	4,872,063
Total Operating Expenditures	126,543,539	137,308,999	142,909,557	125,044,170
<i>Other Expenditures</i>				
Interfund Charges	5,763,708	6,623,464	6,624,968	6,636,878
Capital Projects	15,894,092	21,581,148	16,320,843	39,879,310
Depreciation	2,110,115	-	-	-
Transfer Out	15,276,805	11,774,575	10,604,575	13,343,674
Total Other Expenditures	39,044,721	39,979,187	33,550,386	59,859,862
Total Expenditures	165,588,260	177,288,186	176,459,943	184,904,031
<i>Funding Sources</i>				
Corporate Fund	75,556,825	74,695,575	78,598,346	83,092,480
Police Special Fund	-	19,890	8,000	10,000
Foreign Fire Fund	182,623	114,143	115,164	138,710
Waukegan/Golf TIF Fund	878,346	1,117,117	894,053	1,187,269
Special Tax Allocation Fund	28,483,916	29,777,131	30,656,176	12,237,983
Glenview Water Fund	13,041,146	17,456,324	16,434,226	20,119,541
Glenview Sanitary Fund	2,095,232	3,146,419	2,840,295	3,183,964
Wholesale Water Fund	3,486,711	4,898,772	4,507,403	4,747,875
Commuter Parking Fund	686,455	572,660	554,644	576,157
Municipal Equipment Replacement Fund	1,220,933	1,430,432	1,331,699	1,404,237
Capital Equipment Replacement Fund	1,872,520	2,393,577	2,904,057	4,730,903
Insurance and Risk Fund	7,416,275	8,489,994	8,763,696	9,391,752
Facility Repair and Replacement Fund	364,875	2,278,110	2,076,013	1,703,713
Police Pension Fund	5,789,220	5,836,685	6,040,198	6,283,921
Firefighters' Pension Fund	7,330,076	7,376,191	7,964,951	8,255,421
Special Service Area Bond Fund	358,091	331,229	338,995	323,526
Capital Projects Fund	9,324,969	11,387,442	7,765,702	20,793,645
Village Permanent Fund	-	1,131,421	113,352	1,594,773
Motor Fuel Tax Fund	5,302,836	2,620,102	2,338,000	2,907,891
Corporate Purpose Bonds Fund	2,197,210	2,214,972	2,214,972	2,220,272
Total Funds Sources	165,588,260	177,288,186	176,459,943	184,904,031

Department Summary Continued

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020 Actual	Budget	Projected Actual	2022 Budget
<i>Expenditures By Department</i>				
Board of Trustees	353,614	505,280	473,278	537,966
General Government	45,908,956	44,919,742	45,445,922	32,212,796
Management Services	24,544,109	28,359,186	30,146,040	32,197,117
Public Works	23,397,262	28,255,709	27,690,818	27,564,052
Police	20,488,898	21,048,371	21,537,426	22,325,863
Fire	27,151,790	27,221,404	28,824,858	29,142,775
Community Development	23,743,630	26,978,493	22,341,601	40,923,462
<i>Total Expenditures</i>	165,588,260	177,288,186	176,459,943	184,904,031
	0	-	-	-
<i>Full Time Positions by Department</i>				
Management Services	63.50	64.10	64.70	70.74
Public Works	38.78	39.03	38.58	35.85
Police	75.00	75.00	75.00	75.00
Fire	81.00	81.00	82.00	85.00
Community Development	13.05	14.05	13.05	13.02
<i>Total Full Time Positions</i>	271.33	273.18	273.33	279.60
<i>Part Time Positions by Department</i>				
Board of Trustees	-	-	-	-
Management Services	7.76	7.29	6.87	6.12
Public Works	0.75	0.75	0.75	6.25
Community Development	2.72	2.72	2.25	3.00
<i>Total Part Time Positions</i>	11.23	10.76	9.87	15.37
<i>Total Full Time Equivalents</i>	282.55	283.93	283.19	294.97

*Board of Trustees positions were moved to the Management Services budget beginning in 2020



Village Board of Trustees Department Summary

Board of Trustees and Special Appropriations

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020 Actual	Budget	Projected Actual	2022 Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	5,450	105,243	72,288	99,557
Contractual	348,164	399,125	399,091	437,609
Commodities	-	912	1,899	800
<i>Total Operating Expenditures</i>	353,614	505,280	473,278	537,966
<i>Total Expenditures</i>	353,614	505,280	473,278	537,966
<i>Funding Sources</i>				
Corporate Fund	353,614	505,280	473,278	537,966
<i>Total Funds Sources</i>	353,614	505,280	473,278	537,966
<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*	-	-	-	-
Special Appropriations	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalent</i>	-	-	-	-

*Board of Trustees positions are included in the Management Services Department 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 Management Services Department's budget beginning and are no longer reflected as a standalone budget.

Board of Trustees

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	-	-	-	-
Contractual	794	-	-	-
Commodities	-	-	-	-
<i>Total Operating Expenditures</i>	794	-	-	-
<i>Total Expenditures</i>	794	-	-	-
<i>Funding Sources</i>				
Corporate Fund	794	-	-	-
<i>Total Funds Sources</i>	794	-	-	-
 <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*	-	-	-	-
Trustees*	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalent</i>	-	-	-	-

*Board of Trustees positions are included in the Management Services Department budget beginning in 2020

Special Appropriations

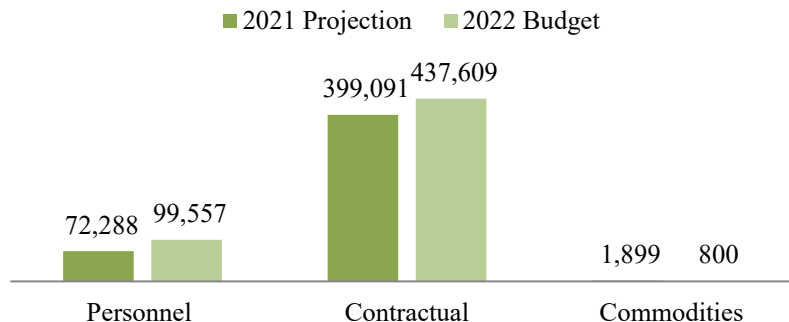
The Village Board of Trustees has historically allocated funds for certain social services as part of the annual budget cycle. Agencies requesting funding in the 2022 budget were required to complete a comprehensive request for funding application. The applications were evaluated and scored by a staff committee and recommendations for funding were presented to the Board for consideration. In 2022, the Village Board approved funding for four agencies across three service categories as seen below:

<i>Agency</i>	<i>Service Category</i>	<i>2022 Funding</i>
Youth Services of Glenview Northbrook	Youth Mental Health Services/Programming	\$155,000 plus continuation of landscaping services
North Shore Senior Center	Senior Assistance	\$167,235
The Josselyn Center	Family Mental Health Services/Programming	\$55,000
Family Service Center	Family Mental Health Services/Programming	\$25,000
Family Service Center	Family Mental Health Services/Programming (one-time expenditure)	\$23,500

Non-profit Funding 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. Additionally, the Village Board approved a one-time expenditure of \$23,500 with Family Service Center as a supplement to their \$25,000 request for counseling services, crisis response, outreach and education.

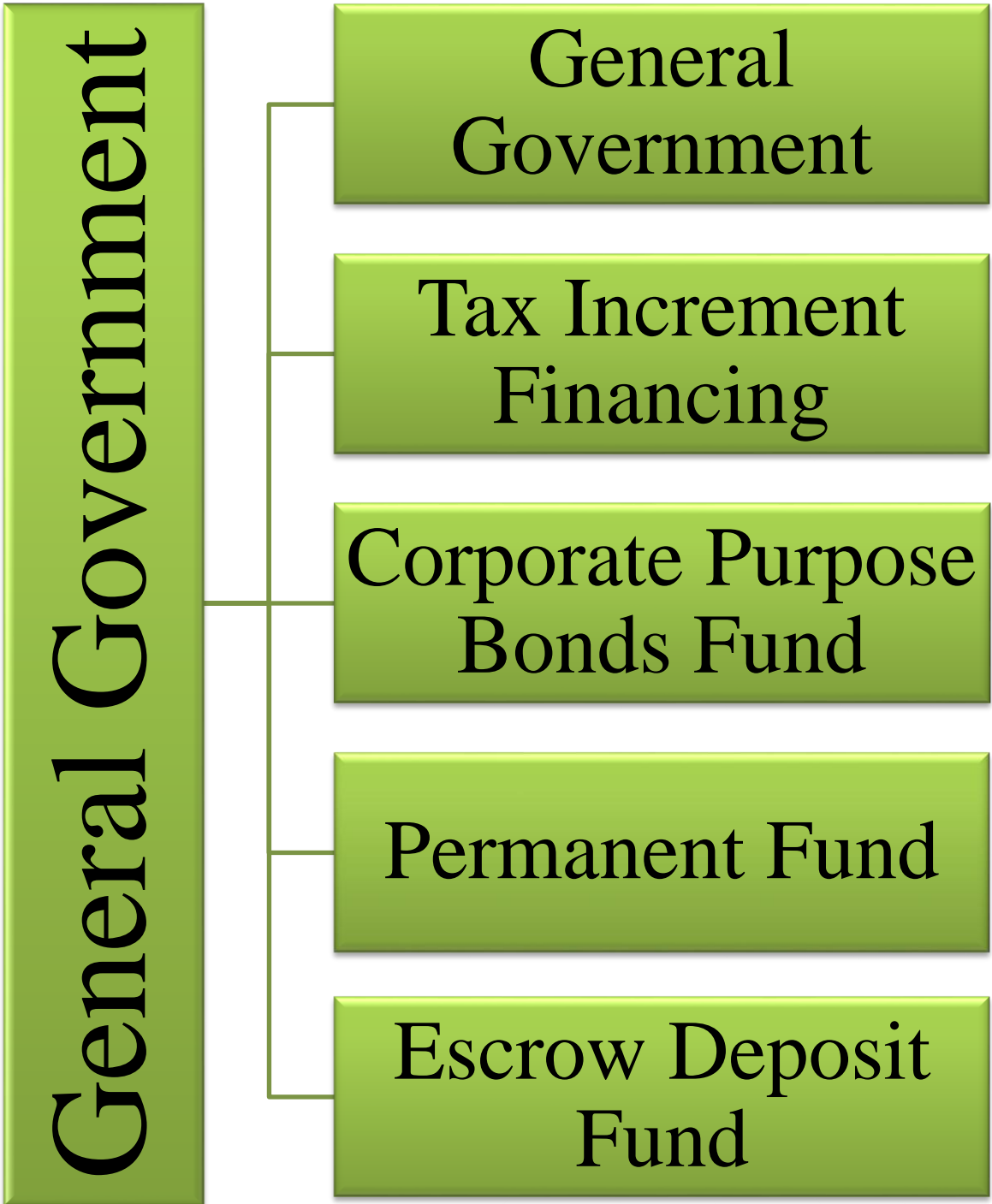
Expenditure Analysis

- Appropriations for social service agencies increased from \$360,095 in 2020 to \$425,735 in 2022.
- 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 2021		Fiscal Year
	2020	Budget	Projected	2022
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	5,450	105,243	72,288	99,557
Contractual	347,370	399,125	399,091	437,609
Commodities	-	912	1,899	800
<i>Total Operating Expenditures</i>	352,820	505,280	473,278	537,966
<i>Total Expenditures</i>	352,820	505,280	473,278	537,966
<i>Funding Sources</i>				
Corporate Fund	352,820	505,280	473,278	537,966
<i>Total Funds Sources</i>	352,820	505,280	473,278	537,966



General Government Department Summary

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

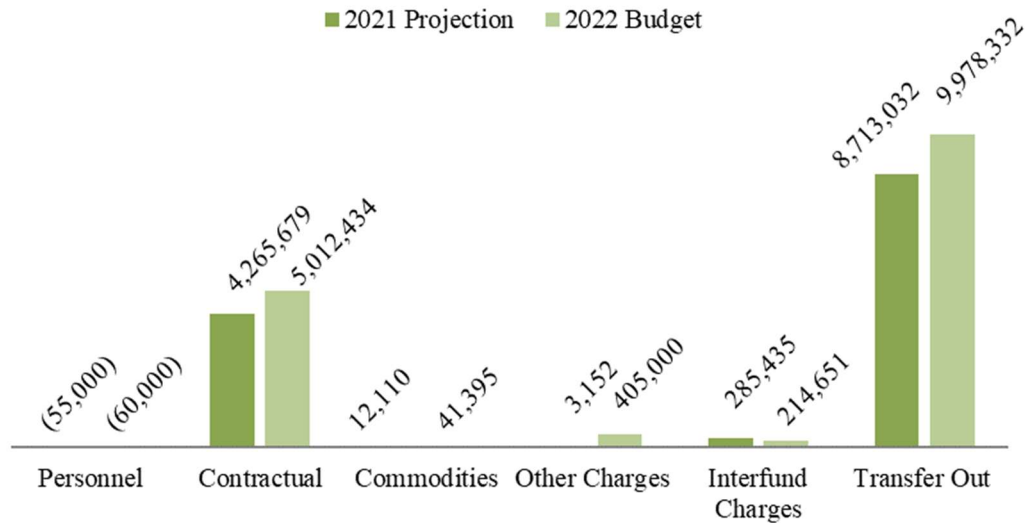
	Fiscal Year 2020	Fiscal Year 2021		Fiscal Year 2022
	Actual	Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	-	(65,000)	(55,000)	(60,000)
Contractual	23,651,647	25,075,277	26,883,798	11,677,090
Commodities	34,432	47,250	12,110	41,395
Other Charges	9,602,826	9,693,748	9,606,547	3,330,832
<i>Total Operating Expenditures</i>	33,288,904	34,751,275	36,447,455	14,989,317
<i>Other Expenditures</i>				
Interfund Charges	388,728	285,435	285,435	214,651
Transfer Out	12,231,324	9,883,032	8,713,032	11,398,332
<i>Total Other Expenditures</i>	12,620,052	10,168,467	8,998,467	17,223,479
<i>Total Expenditures</i>	45,908,956	44,919,742	45,445,922	32,212,796
<i>Funding Sources</i>				
Corporate Fund	15,651,819	12,125,518	13,224,408	15,591,812
Waukegan/Golf TIF	858,998	1,100,073	877,200	1,170,456
Special Tax Allocation Fund	27,200,929	28,347,758	29,015,991	11,635,483
Village Permanent Fund	-	1,131,421	113,352	1,594,773
Debt Service Fund	2,197,210	2,214,972	2,214,972	2,220,272
<i>Total Funds Sources</i>	45,908,956	44,919,742	45,445,922	32,212,796

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 2022 budget for Transfers Out includes the Capital Projects fund transfer of \$7,760,000 and transfers for debt service payments of \$2,218,332. The 2022 amount is higher than 2021 due to a \$1,000,000 one-time transfer for Capital Projects from appropriated prior year fund balance in 2020.
- Contractual expenditures include funding for economic development agreements and other professional services



General Government - Corporate Fund

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	-	(65,000)	(55,000)	(60,000)
Contractual	3,079,467	3,054,710	4,265,679	5,012,434
Commodities	34,432	47,250	12,110	41,395
Other Charges	4,578	90,091	3,152	405,000
<i>Total Operating Expenditures</i>	<u>3,118,477</u>	<u>3,127,051</u>	<u>4,225,941</u>	<u>5,398,829</u>
<i>Other Expenditures</i>				
Interfund Charges	287,306	285,435	285,435	214,651
Transfer Out	12,246,036	8,713,032	8,713,032	9,978,332
<i>Total Other Expenditures</i>	<u>12,533,342</u>	<u>8,998,467</u>	<u>8,998,467</u>	<u>10,192,983</u>
<i>Total Expenditures</i>	<u><u>15,651,819</u></u>	<u><u>12,125,518</u></u>	<u><u>13,224,408</u></u>	<u><u>15,591,812</u></u>
<i>Funding Sources</i>				
Corporate Fund	15,651,819	12,125,518	13,224,408	15,591,812
<i>Total Funds Sources</i>	<u><u>15,651,819</u></u>	<u><u>12,125,518</u></u>	<u><u>13,224,408</u></u>	<u><u>15,591,812</u></u>

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 is expected to be closed in 2021. The Village of Glenview established The Glen TIF via ordinance in 1998 following the closure of the Glenview Naval Air Station. The 1,360-acre TIF boundary includes an area roughly bound by Willow Road, Lehigh Avenue, Shermer Road and East Lake Avenue. The Glen TIF produced substantial infrastructure improvements such as roadways and storm water detention facilities, and numerous public developments, including Gallery Park, Air Station Prairie, Attea Middle School, the Park Center, The Glen of North Glenview Metra Station, Fire Station 14 and the Northeastern Illinois Public Safety Training Academy. Closing the TIF in 2021 will afford the local tax jurisdictions the opportunity to request Cook County to redirect the paid property taxes that were distributed to the TIF to their individual jurisdictions. 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 Economic Development Agreements and Other Expenditures includes Capital Projects.

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 in Contractual are per capita tuition charges paid to School Districts 34 and 219 and debt service in Other Charges.

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020	Budget	Projected	2022
	Actual	Budget	Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	20,571,740	21,888,706	22,504,328	6,489,443
Other Charges	7,386,765	7,389,125	7,388,863	706,000
<i>Total Operating Expenditures</i>	<u>27,958,505</u>	<u>29,277,831</u>	<u>29,893,191</u>	<u>7,195,443</u>
<i>Other Expenditures</i>				
Interfund Charges	101,422	-	-	-
Capital Projects	-	-	-	5,610,496
Transfer Out	-	170,000	-	-
<i>Total Other Expenditures</i>	<u>101,422</u>	<u>170,000</u>	<u>-</u>	<u>5,610,496</u>
<i>Total Expenditures</i>	<u>28,059,927</u>	<u>29,447,831</u>	<u>29,893,191</u>	<u>12,805,939</u>
<i>Funding Sources</i>				
Waukegan/Golf TIF Fund	858,998	1,100,073	877,200	1,170,456
Special Tax Allocation Fund	27,200,929	28,347,758	29,015,991	11,635,483
<i>Total Funds Sources</i>	<u>28,059,927</u>	<u>29,447,831</u>	<u>29,893,191</u>	<u>12,805,939</u>

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 2022, the projected \$1,594,773 expense is related to the closing costs for the sale of the former Bess Hardware site (a property the Village purchased in 2017), a feasibility study and preliminary design for Interstate 294 tollway access, and downtown parking improvements. The payment of \$16,157,479, 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 the TIF issuing additional bonds, was received in 2021.

	Fiscal Year 2020	Fiscal Year 2021		Fiscal Year 2022
<i>Budgeted Expenditures</i>	Actual	Budget	Projected Actual	Budget
<i>Operating Expenditures</i>				
Contractual	-	131,421	113,352	174,773
Other Charges	-	-	-	-
<i>Total Operating Expenditures</i>	-	131,421	113,352	174,773
 <i>Other Expenditures</i>				
Transfer Out	-	1,000,000	-	1,420,000
<i>Total Other Expenditures</i>	-	1,000,000	-	1,420,000
 <i>Total Expenditures</i>	-	1,131,421	113,352	1,594,773
 <i>Funding Sources</i>				
Village Permanent Fund	-	1,131,421	113,352	1,594,773
<i>Total Funds Sources</i>	-	1,131,421	113,352	1,594,773

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.

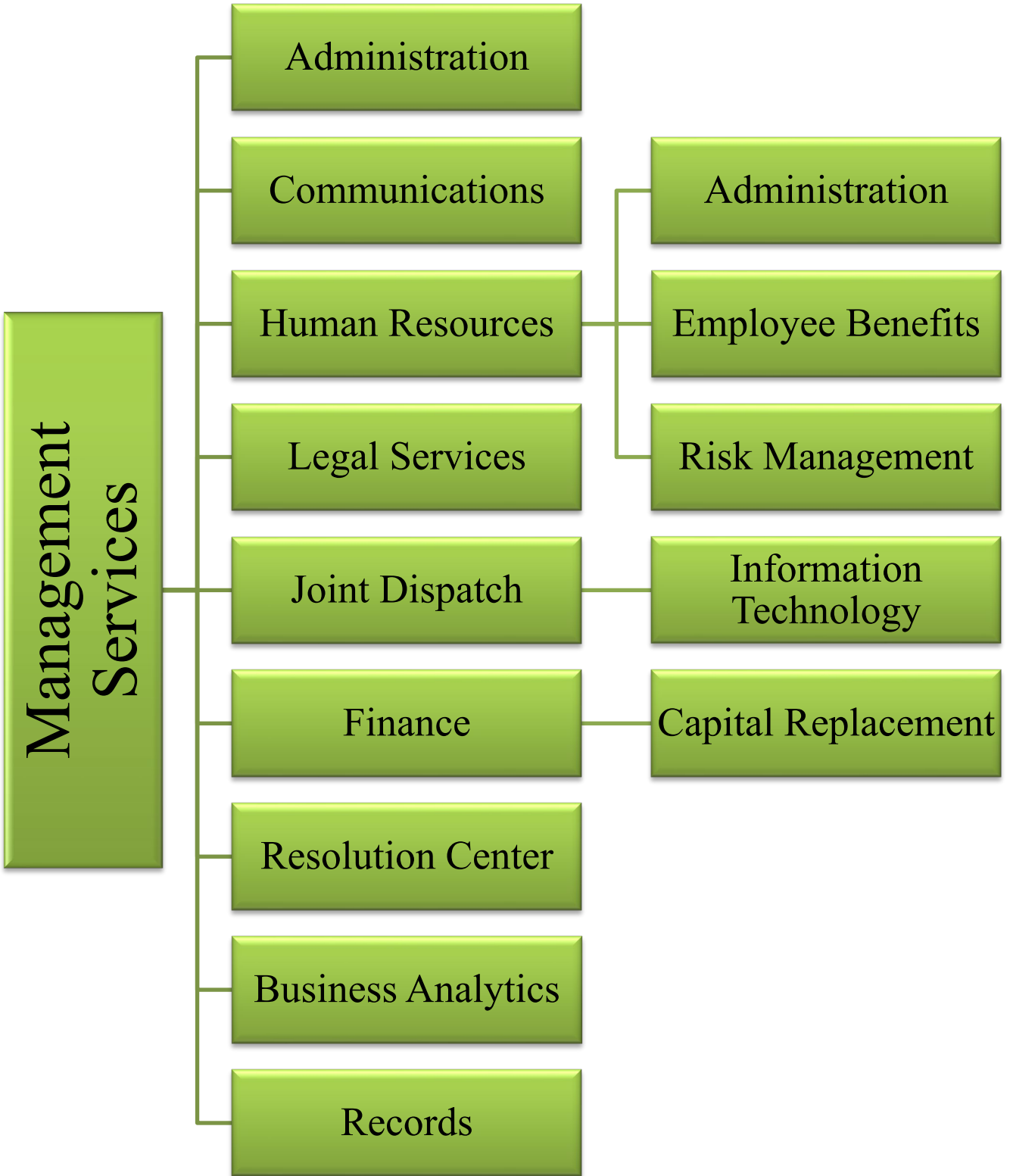
Currently, there are two outstanding Corporate Purpose Bonds Fund debt issuances, General Obligation Refunding Bond Series 2012B and General Obligation Bond Series 2013A. Bond Series 2004B was issued to provide resources for the construction of the police headquarters and was partially defeased in December 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 \$2,220,272 in 2022.

	Fiscal Year 2020 Actual	Fiscal Year 2021		Fiscal Year 2022 Budget
		Budget	Projected Actual	
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	440	440	440	440
Other Charges	2,211,483	2,214,532	2,214,532	2,219,832
<i>Total Operating Expenditures</i>	2,211,923	2,214,972	2,214,972	2,220,272
<i>Other Expenditures</i>				
Transfer Out	(14,712)	-	-	-
<i>Total Other Expenditures</i>	(14,712)	-	-	-
<i>Total Expenditures</i>	2,197,210	2,214,972	2,214,972	2,220,272
<i>Funding Sources</i>				
Debt Service Fund	2,197,210	2,214,972	2,214,972	2,220,272
<i>Total Funds Sources</i>	2,197,210	2,214,972	2,214,972	2,220,272

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 2020 through 2022 for the Escrow Deposit Fund.



Management Services Department Summary

Administration, Communications, Human Resources, Employee Benefits, Risk Management, Legal, Joint Dispatch, Information Technology, Finance, Capital Replacement, Resolution Center and Records

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020	Budget	Projected	2022
<i>Budgeted Expenditures</i>	<i>Actual</i>		<i>Actual</i>	<i>Budget</i>
<i>Operating Expenditures</i>				
Personnel	9,407,490	9,719,779	10,689,717	10,782,433
Contractual	10,966,284	12,574,240	12,900,383	13,917,440
Commodities	375,140	405,575	375,439	851,763
Other Charges	64,313	1,283,105	1,293,404	231,735
Capital Outlay	1,618,039	2,169,534	2,680,143	4,099,063
<i>Total Operating Expenditures</i>	<i>22,431,265</i>	<i>26,152,232</i>	<i>27,939,086</i>	<i>29,882,433</i>
<i>Other Expenditures</i>				
Interfund Charges	1,862,844	1,956,954	1,956,954	2,064,684
Transfer Out	250,000	250,000	250,000	250,000
<i>Total Other Expenditures</i>	<i>2,112,844</i>	<i>2,206,954</i>	<i>2,206,954</i>	<i>2,314,684</i>
<i>Total Expenditures</i>	<i>24,544,109</i>	<i>28,359,186</i>	<i>30,146,040</i>	<i>32,197,117</i>
<i>Funding Sources</i>				
Corporate Fund	14,181,717	16,306,994	17,203,974	17,089,586
Police Special Fund	19,348	17,044	16,853	16,813
Special Tax Allocation Fund	114,855	143,943	211,452	-
Glenview Water Fund	532,259	569,120	608,082	466,774
Glenview Sanitary Fund	197,225	186,366	196,566	204,013
Wholesale Water Fund	64,742	95,889	94,343	129,665
Commuter Parking Fund	117,170	113,624	111,937	121,158
North Maine Water & Sewer Fund	12,175	16,993	16,535	16,680
Capital Equipment Replacement Fund	1,872,520	2,393,577	2,904,057	4,730,903
Insurance and Risk Fund	7,416,275	8,489,994	8,763,696	9,391,752
Facility Repair and Replacement Fund	15,823	25,642	18,545	29,774
<i>Total Funds Sources</i>	<i>24,544,109</i>	<i>28,359,186</i>	<i>30,146,040</i>	<i>32,197,117</i>
<i>Personnel Budget by Division</i>				
<i>Full Time Positions</i>				
Administration	4.93	5.08	6.08	6.79
Communications	2.00	2.00	2.00	4.00
Human Resources Administration	1.80	1.80	1.40	1.55
Risk Management	0.90	1.35	1.35	1.53
Joint Dispatch	45.00	45.00	45.00	48.00
Finance	0.48	0.48	0.48	0.48
Resolution Center	5.20	5.20	4.20	4.20
Records	3.20	3.20	4.20	4.20
<i>Total Full Time</i>	<i>63.50</i>	<i>64.10</i>	<i>64.70</i>	<i>70.74</i>
<i>Part Time Positions</i>				
Administration	1.56	1.00	1.00	1.00
Communications	0.75	0.75	0.75	-
Risk Management	-	0.09	-	-
Joint Dispatch	2.85	2.85	2.85	2.85
Resolution Center	1.10	1.10	0.97	0.97
Records	1.50	1.50	1.30	1.30
<i>Total Part Time</i>	<i>7.76</i>	<i>7.29</i>	<i>6.87</i>	<i>6.12</i>
<i>Total Full Time Equivalents</i>	<i>71.26</i>	<i>71.39</i>	<i>71.57</i>	<i>76.86</i>

Administration

The Village Manager, appointed by the Board of Trustees, provides overall coordination of municipal functions provided through the Village’s various Departments. The Manager’s Office, a division of the Management Services department, staffs the Board of Trustees and provides Finance/Accounting, Human Resources/Risk Management, 9-1-1 Emergency Dispatch, Freedom of Information Act Requests, Information Technology, and Senior Services functions.

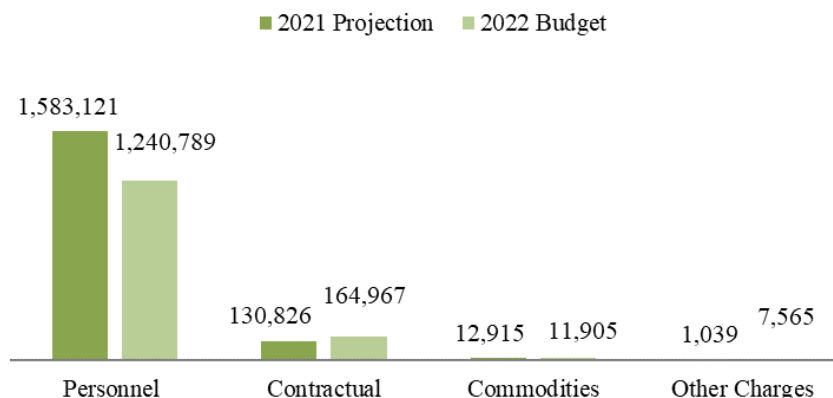
The Management Services Department consists of five divisions, including the Village Manager’s Office (see above). The Resolution Center is the primary customer service hub which provides answers to general questions and requests. Police Records division handles non-emergency calls and responds to Police-related requests for information. Communications oversees the Village’s GVTV station, monthly newsletter, eGlenview, social media, and media inquiries. The Business Analytics division oversees the Village’s performance measurement program. and works collaboratively with all departments on establishment and tracking of key organizational objectives.

2021 Accomplishments

- Continued to manage the Village’s response to the COVID-19 pandemic, which included key operational changes, procurement of necessary supplies, transitioned to in-person public meetings, informing residents and businesses of state and local regulations, organization of mass vaccination clinics.
- Oversaw the successful closure of The Glen TIF effective December 31, 2021.
- Completed a reorganization of Village divisions resulting in the creation of the Management Services department which manages the various administrative functions of the Village.
- Continued to work with departments on the development and refinement of a monthly performance report that includes key performance indicators (KPI) for all Village departments.
- Wellness Committee successfully completed a Request for Proposals for a new wellness program with a final recommendation scheduled for early 2022.

Expenditure Analysis

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



Administration

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020	Budget	Projected	2022
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	1,188,987	1,026,131	1,583,121	1,240,789
Contractual	125,525	118,373	130,826	164,967
Commodities	1,735	12,915	12,915	11,905
Other Charges	967	1,475	1,039	7,565
Capital Outlay	-	-	-	-
<i>Total Operating Expenditures</i>	1,317,214	1,158,894	1,727,901	1,425,225
<i>Total Expenditures</i>	1,317,214	1,158,894	1,727,901	1,425,225
<i>Funding Sources</i>				
Corporate Fund	1,152,793	1,015,374	1,469,217	1,267,259
Special Tax Allocation Fund	77,327	74,397	141,906	-
Glenview Water Fund	38,198	18,464	59,028	41,882
Glenview Sanitary Fund	10,186	4,924	15,740	18,254
Wholesale Water Fund	20,340	18,862	19,529	58,415
Commuter Parking Fund	2,547	1,231	3,936	9,641
Facility Repair and Replacement Fund	15,823	25,642	18,545	29,774
<i>Total Funds Sources</i>	1,317,214	1,158,894	1,727,901	1,425,225
<i>Full Time Positions</i>				
Village Manager	1.00	1.00	1.00	1.00
Deputy Village Manager	1.00	1.00	1.00	1.00
Assistant to the Village Manager	0.50	0.50	0.50	0.45
Special Projects Manager	0.30	0.30	0.30	0.36
Executive Assistant	1.00	1.00	1.00	1.00
Administrative Coordinator	-	-	1.00	1.00
Director of Management Services	1.00	1.00	1.00	0.70
Deputy Director of Management Services	0.13	0.13	0.13	0.13
Business Analytics	-	-	-	1.00
Management Analyst I	-	0.10	0.10	0.10
Management Analyst II	-	0.05	0.05	0.05
<i>Total Full Time</i>	4.93	5.08	6.08	6.79
<i>Part Time Positions</i>				
Board President	0.40	0.40	0.40	0.40
Trustees	0.60	0.60	0.60	0.60
Administration Intern	0.56	-	-	-
<i>Total Part Time</i>	1.56	1.00	1.00	1.00
<i>Total Full Time Equivalent</i>	6.49	6.08	7.08	7.79

*Board of Trustees positions were moved to the Management Services budget beginning in 2020

Communications

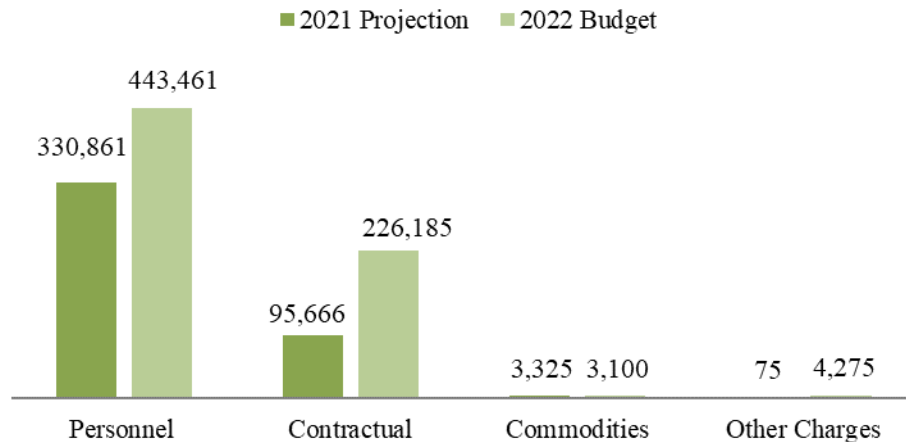
The Communications Division is responsible for managing media relations, the Village printed and emailed newsletters, the Village website and Glenview Television (GVTV). The printed Village newsletter is mailed to all residents 10 times during the year and e-Glenview is produced weekly on Fridays. Glenview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

2021 Accomplishments

- Finalized creation and approval of the Community Engagement Plan, the guiding document to improve two-way dialogue with the community.
- Successfully recruited and hired a new Community Engagement Manager.
- Coordinated and produced continued coverage of the novel coronavirus pandemic, including 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.
- Contracted with external service provider for supplemental communications services including print newsletter assistance, social media posts, and press releases.
- Released Request for Proposals for updated design of the Village’s website. Project scheduled to be completed in 2022.

Expenditure Analysis

- Personnel expenditures includes a full-time Community Engagement Manager and two full-time Cable Production positions. The Community Engagement Manager is a new position for the 2022 budget.
- Contractual expenditures include the printing and mailing of the Glenview Village Report Newsletter and the creation of the Community Engagement Plan which is new for 2022.



Communications

	Fiscal Year 2020	Fiscal Year 2021		Fiscal Year 2022
	Actual	Budget	Projected Actual	Budget
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Personnel	292,028	276,414	330,861	443,461
Contractual	92,447	90,518	95,666	226,185
Commodities	2,157	3,325	3,325	3,100
Other Charges	325	75	75	4,275
<i>Total Operating Expenditures</i>	<u>386,957</u>	<u>370,332</u>	<u>429,927</u>	<u>677,021</u>
Total Expenditures	<u><u>386,957</u></u>	<u><u>370,332</u></u>	<u><u>429,927</u></u>	<u><u>677,021</u></u>
Funding Sources				
Corporate Fund	386,957	370,332	429,927	677,021
Total Funds Sources	<u><u>386,957</u></u>	<u><u>370,332</u></u>	<u><u>429,927</u></u>	<u><u>677,021</u></u>
Full Time Positions				
Cable TV Coordinator	1.00	1.00	1.00	1.00
Cable Video Producer	1.00	1.00	1.00	1.00
Communications Analyst	-	-	-	1.00
Community Engagement Director	-	-	-	1.00
<i>Total Full Time</i>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>4.00</u>
Part Time Positions				
Communications Manager	0.75	0.75	0.75	-
<i>Total Part Time</i>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>-</u>
Total Full Time Equivalent	<u><u>2.75</u></u>	<u><u>2.75</u></u>	<u><u>2.75</u></u>	<u><u>4.00</u></u>

Human Resources Administration

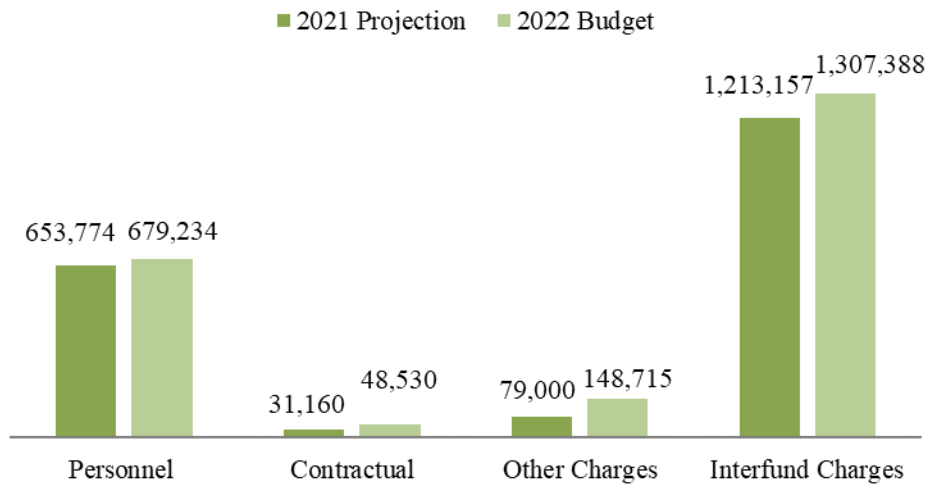
The Human Resources Division includes two subdivisions; Employee Benefits and Risk Management. The administrative arm of the division is responsible for coordinating personnel related activities. Areas of responsibility include employee recruitment and retention, implementation and interpretation of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

2021 Accomplishments

- Provided sexual harassment training virtually to comply with state requirements.
- Successfully settled the Collective Bargaining Agreement for Glenview Public Safety Dispatch Center.
- Administered a Voluntary Separation Program that ran from July 2020 through August 2021 which included calculating separation packages in accordance with the program as outlined.
- Created a recruitment guidebook and provided biannual training to hiring managers to support the decentralization of recruitments.

Expenditure Analysis

- Other Charges include Village wide training
- 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 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	284,325	630,403	653,774	679,234
Contractual	4,938	7,469	31,160	48,530
Commodities	55	776	4,655	7,955
Other Charges	35,493	63,000	79,000	148,715
<i>Total Operating Expenditures</i>	324,811	701,648	768,589	884,434
<i>Other Expenditures</i>				
Interfund Charges	1,119,047	1,213,157	1,213,157	1,307,388
<i>Total Other Expenditures</i>	1,119,047	1,213,157	1,213,157	1,307,388
<i>Total Expenditures</i>	1,443,858	1,914,805	1,981,746	2,191,822
<i>Funding Sources</i>				
Corporate Fund	1,443,858	1,914,805	1,981,746	2,191,822
<i>Total Funds Sources</i>	1,443,858	1,914,805	1,981,746	2,191,822
<i>Full Time Positions</i>				
Assistant Village Manager	0.70	0.70	0.70	0.85
Assistant to the Village Manager	0.40	0.40	-	-
Human Resources Generalist	0.70	0.70	0.70	0.70
<i>Total Full Time</i>	1.80	1.80	1.40	1.55
<i>Part Time Positions</i>				
N/A	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalent</i>	1.80	1.80	1.40	1.55

Employee Benefits

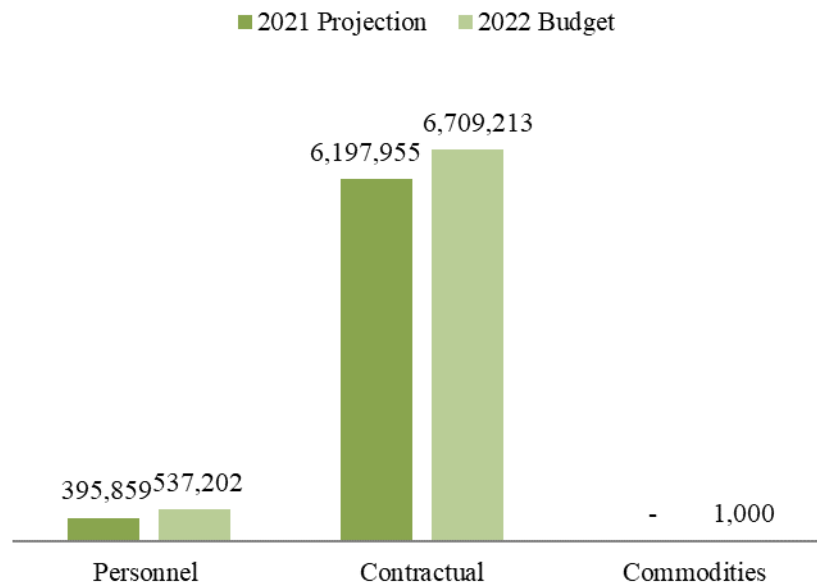
Employee Benefits is a subdivision of Human Resources. This subdivision is responsible for managing costs related to the personnel benefits provided by the Village. Such benefits include health, dental and life insurance, and the dental reimbursement and flex spending programs. Employee Benefits also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

2021 Accomplishments

- Continued meeting with the Village-wide Insurance Committee to review the Village’s insurance program including the opt out incentive program for 2022.
- Successfully completed special enrollment period for Glenview Public Safety Dispatch Center union group after contract ratification.
- Completed an audit to review dependents on the Village’s health insurance as required by the IPBC.
- Wellness Committee successfully completed a Request for Proposals for a new wellness program with a final recommendation scheduled for early 2022.
- Implemented new dental benefit provider, Delta Dental, effective July 31, 2021.

Expenditure Analysis

- Personnel expenses are budgeted to be \$537,202 in 2022 for the Insurance Opt-Out program.
- Contractual expenditures include increased to health insurance premiums which are projected to be \$6,197,955 in 2021, while the 2022 Budget is \$6,709,213.
- Contractual expenditures also include claim administration for the dental reimbursement program, flexible spending and the employee assistance program.



Employee Benefits

<i>Budgeted Expenditures</i>	Fiscal Year 2020 Actual	Fiscal Year 2021		Fiscal Year 2022 Budget
<i>Operating Expenditures</i>		Budget	Projected Actual	
Personnel	384,549	354,611	395,859	537,202
Contractual	5,840,759	6,195,595	6,197,955	6,709,213
Commodities	-	-	-	1,000
<i>Total Operating Expenditures</i>	6,225,307	6,550,206	6,593,814	7,247,415
<i>Total Expenditures</i>	6,225,307	6,550,206	6,593,814	7,247,415
<i>Funding Sources</i>				
Insurance and Risk Fund	6,225,307	6,550,206	6,593,814	7,247,415
<i>Total Funds Sources</i>	6,225,307	6,550,206	6,593,814	7,247,415

Risk Management

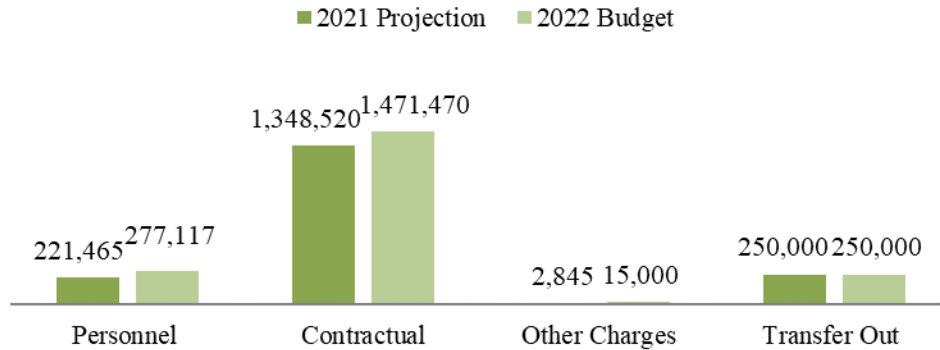
Risk Management is a subdivision of Human Resources. This subdivision is responsible for managing costs related to insurance liabilities. Such costs include insurance premiums, workers' compensation and general liability claims paid, claims liabilities, and third party administrator services. A portion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

2021 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.
- Selected an intergovernmental consortium, Illinois Public Risk Fund (IPRF), to manage worker's compensation claims to more efficiently manage claims.
- Released a Request For Quotations (RFQ) for new actuary services with vendor to be selected in early 2022.

Expenditure Analysis

- Contractual expenditures include insurance premiums and claim expenses. The 2021 Projections are based on actual experience and outstanding claims; the 2022 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 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	162,138	256,120	221,465	277,117
Contractual	565,278	1,306,408	1,348,520	1,471,470
Commodities	-	-	-	750
Other Charges	3,095	7,260	2,845	15,000
<i>Total Operating Expenditures</i>	730,511	1,569,788	1,572,830	1,764,337
<i>Total Expenditures</i>	980,511	1,819,788	1,822,830	2,014,337
<i>Funding Sources</i>				
Insurance and Risk Fund	980,511	1,819,788	1,822,830	2,014,337
<i>Total Funds Sources</i>	980,511	1,819,788	1,822,830	2,014,337
<i>Full Time Positions</i>				
Assistant Village Manager	0.30	0.30	0.30	0.15
Assistant to the Village Manager	0.30	0.30	0.30	0.33
Director of Management Services	-	-	-	0.30
Management Analyst I	-	0.30	0.30	0.30
Management Analyst II	-	0.15	0.15	0.15
Human Resources Generalist	0.30	0.30	0.30	0.30
<i>Total Full Time</i>	0.90	1.35	1.35	1.53
<i>Part Time Positions</i>				
Administrative Intern	-	0.09	-	-
<i>Total Part Time</i>	-	0.09	-	-
<i>Total Full Time Equivalentents</i>	0.90	1.44	1.35	1.53

Legal Services

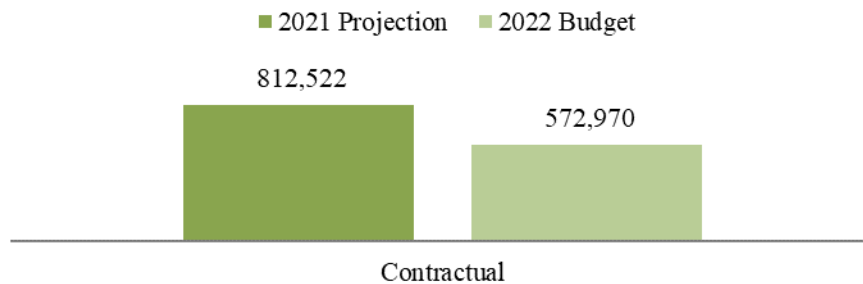
The Village of Glenview hires outside legal firms to represent the Village. The outside agencies are subject matter experts, readily available for use by the Village, and an efficient and effective use of the taxpayers' dollars. The main areas of concentration are, general legal counsel, FOIA consultation,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

2021 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.

Expenditure Analysis

- The 2021 projection is based on open claim reserve estimates. The 2022 budget anticipates a decrease in litigation as claims are resolved.



Legal Services

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	692,543	572,525	812,522	572,970
<i>Total Operating Expenditures</i>	692,543	572,525	812,522	572,970
<i>Total Expenditures</i>	692,543	572,525	812,522	572,970
<i>Funding Sources</i>				
Corporate Fund	481,010	440,875	453,270	440,220
Special Tax Allocation Fund	-	10,000	10,000	-
Glenview Water Fund	841	1,290	1,720	2,150
Glenview Sanitary Fund	235	360	480	600
Insurance and Risk Fund	210,457	120,000	347,052	130,000
<i>Total Funds Sources</i>	692,543	572,525	812,522	572,970

Joint Dispatch

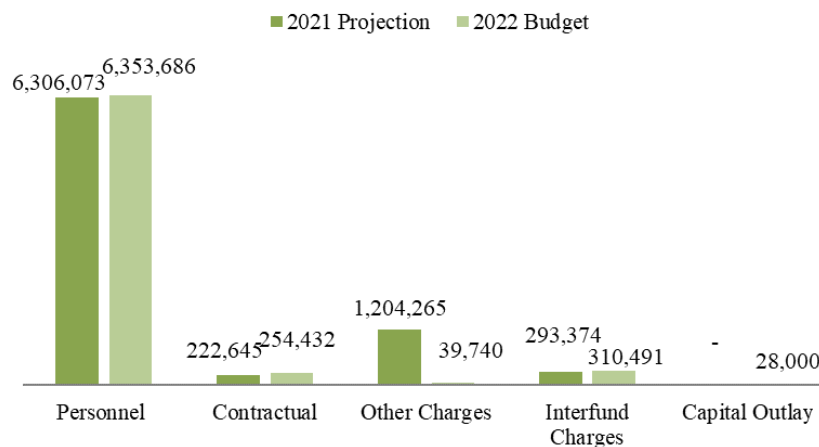
The Village of Glenview provides emergency and non-emergency dispatch services. In 2009, the Village began contracting its services to the Grayslake Police Department and then expanded services in 2010 to also include the Village of Hainesville. In 2012, the Village entered into contracts with the Villages of Niles and Morton Grove to provide police dispatch services beginning in 2013. In 2014, the Village entered into police and fire dispatch agreements with the communities of Lake Bluff, Lake Forest, and Highland Park, and a police dispatch agreement with Highwood. This venture included operating a second dispatch center in Highland Park to provide geographical diversity and redundancy for Glenview and the other communities served by Glenview. In 2016, the Village entered into fire and police dispatch agreements with the Village of Glencoe and police dispatch agreements with the Villages of Kenilworth, Northfield, Winnetka, and Lindenhurst for services that began in 2017. Currently, Glenview provides 9-1-1 and police and fire dispatch services for 19 agencies in 14 communities, serving a population of approximately 235,000 citizens.

2021 Accomplishments

- Received \$1.4 Million in Grant funding to reimburse Glenview and customer agencies for prior year expenses related to consolidation.
- Renewed IGAs with Lake Bluff, Highwood, Highland Park, and Lake Forest (the North center agencies).
- Transitioned 13 police departments from Summary Uniform Crime Reporting to Incident Based Reporting as required by Federal Mandate.
- Recruited six Telecommunicators and one Shift Supervisor to fill vacancies created by the Village's VSP and filling vacant positions that were previously cut during the pandemic.

Expenditure Analysis

- Personnel expenditures increased due to the 2022 Budget adding back full-time positions that were vacant and eliminated from the 2021 budget.
- Contractual expenditures increased in 2022 due to quality assurance review initiatives.
- 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 2021		Fiscal Year
	2020	Budget	Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	5,878,826	5,990,757	6,306,073	6,353,686
Contractual	200,418	213,368	222,645	254,432
Commodities	29,380	30,425	29,700	40,550
Other Charges	16,667	1,204,515	1,204,265	39,740
Capital Outlay	-	-	-	28,000
<i>Total Operating Expenditures</i>	6,125,292	7,439,065	7,762,683	6,716,408
<i>Other Expenditures</i>				
Interfund Charges	293,374	293,374	293,374	310,491
<i>Total Other Expenditures</i>	293,374	293,374	293,374	310,491
<i>Total Expenditures</i>	6,418,666	7,732,439	8,056,057	7,026,899
<i>Funding Sources</i>				
Corporate Fund	6,418,666	7,732,439	8,056,057	7,026,899
<i>Total Funds Sources</i>	6,418,666	7,732,439	8,056,057	7,026,899
<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	7.00
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	4.00
Telecommunicator II*	29.00	29.00	29.00	33.00
<i>Total Full Time</i>	45.00	45.00	45.00	48.00
<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 Equivalents</i>	47.85	47.85	47.85	50.85

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

Information Technology

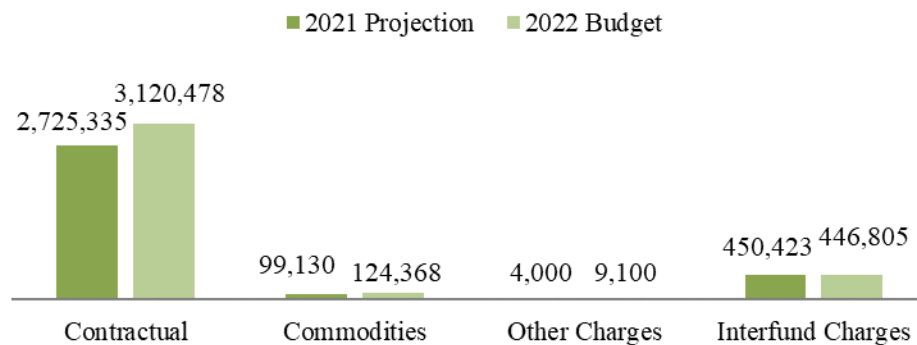
Information Technology services are currently provided by an outside contractor. The contractor supports user administration, data center services, network and backup services, vendor contract management, and application support for the Village’s New World public safety software application, the Village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

2021 Accomplishments

- Security measures taken to protect from multiple security threats including 4LogJ, Exchange Hafnium, and Print Nightmare preventing Glenview network and data compromise
- Completed email cloud migration to Microsoft Office 365 and upgraded the Microsoft Office desktop suite for desktops and laptops as part of ongoing initiative to migrate to cloud computing
- Deployed DUO multi factor authentication for Microsoft Office 365 and VPN login in order to further secure Glenview computing environment (network access and data protection)
- Supported system upgrades and implementations of MUNIS, ImageTrend, Microsoft Teams, LAMA, New World, LEADS 3.0, and others across Village departments
- Supported Village COVID Vaccine clinics by setting up and managing multiple impromptu call centers for resident sign up and working with the Village Park District for technical support on the vaccination clinics
- Migrated the Village’s internet connection to the Northfield Township Technology Consortium network to improve network capacity, speed, and reliability
- Commenced migration of intranet (EIC) and network files to Microsoft Office 365 (Teams and SharePoint Online) to offload internal requirements while at the same time allowing remote access to data in a more collaborative manner

Expenditure Analysis

- Contractual expenditures are projected to increase in 2022 due to implementation of cloud computing strategies, additional services added for network security and endpoint protection, replacement of selected core network components, and anticipated increases to existing service contracts.
- Interfund Charges include expenditures for future replacement of information technology and audio-visual equipment



Information Technology

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	2,079,944	2,662,914	2,725,335	3,120,478
Commodities	85,411	132,291	99,130	124,368
Other Charges	6,469	4,000	4,000	9,100
<i>Total Operating Expenditures</i>	2,171,824	2,799,205	2,828,465	3,253,946
<i>Other Expenditures</i>				
Interfund Charges	450,423	450,423	450,423	446,805
<i>Total Other Expenditures</i>	450,423	450,423	450,423	446,805
<i>Total Expenditures</i>	2,622,247	3,249,628	3,278,888	3,700,751
<i>Funding Sources</i>				
Corporate Fund	2,394,089	2,911,449	2,941,009	3,458,260
Special Tax Allocation Fund	37,528	59,546	59,546	-
Glenview Water Fund	146,470	215,116	214,816	188,092
Glenview Sanitary Fund	26,135	39,548	39,548	36,195
Commuter Parking Fund	18,025	23,969	23,969	18,204
<i>Total Funds Sources</i>	2,622,247	3,249,628	3,278,888	3,700,751

Finance

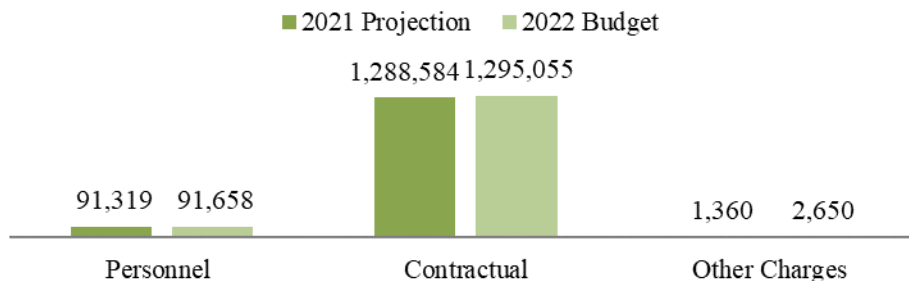
The Finance Division of the Administrative Services Department is responsible for all financial reporting and accounting functions for the Village. Areas of responsibility include budget, audit, payroll, purchasing, debt management, accounting and financial reporting. Upon the closure of the fiscal year, the Finance Division is responsible for the coordination of the audit process and preparation of the Comprehensive Annual Financial Report. The Finance Division also manages the budget process and develops priorities based on the goals of the Village Board.

2021 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 2020
- Submitted and received the Government Finance Officers Association annual Certificate of Achievement for Excellence in Financial Reporting Award for the year ending December 31, 2020
- Submitted and received the Government Finance Officers Association annual Distinguished Budget Presentation Award for FY 2021
- Continued implementation of the COVID-19 Financial Response Plan
- Developed a 2021 – 2026 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
- Managed the Illinois Municipal Retirement Fund (IMRF) audit

Expenditure Analysis

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



Finance

	Fiscal Year 2020	Fiscal Year 2021		Fiscal Year 2022
	Actual	Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	114,035	90,209	91,319	91,658
Contractual	1,322,956	1,360,154	1,288,584	1,295,055
Other Charges	600	1,960	1,360	2,650
<i>Total Operating Expenditures</i>	1,437,590	1,452,323	1,381,263	1,389,363
<i>Total Expenditures</i>	1,437,590	1,452,323	1,381,263	1,389,363
<i>Funding Sources</i>				
Corporate Fund	1,098,723	1,099,120	1,035,448	1,146,577
Waukegan/Golf TIF Fund	19,348	17,044	16,853	16,813
Special Tax Allocation Fund	121,772	108,036	104,950	-
Glenview Water Fund	142,520	136,372	135,663	137,401
Wholesale Water Fund	18,267	37,479	35,266	35,054
Glenview Sanitary Fund	24,786	37,279	36,548	36,838
Commuter Parking Fund	12,175	16,993	16,535	16,680
<i>Total Funds Sources</i>	1,437,590	1,452,323	1,381,263	1,389,363
<i>Personnel Budget by Position</i>				
<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

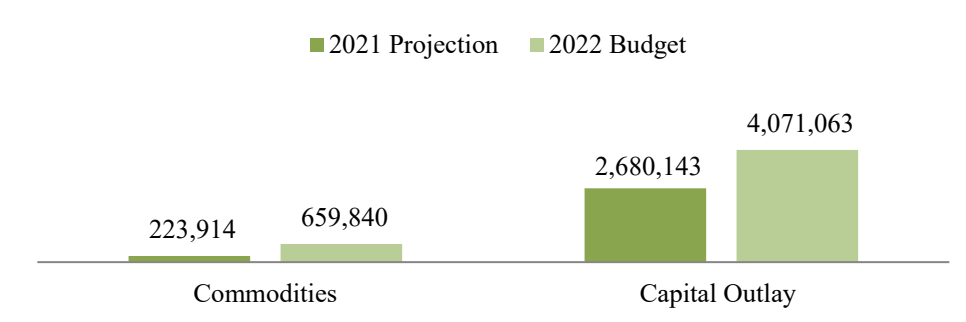
The Capital Equipment Replacement Fund (CERF) is an internal service fund that reserves funds for the future replacement of vehicles, equipment, and information technology equipment. In addition to the management of CERF, staff analyzes the additions and reductions made to capital assets on an annual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

2021 Accomplishments

- Completed the replacement of the Glenview Fire Station alerting system.
- Implemented Duo two-factor authentication software
- Upgraded monitors and laptops for Dispatch

Expenditure Analysis

- Commodity expenditures include replacement of information technology equipment such as workstation components, networking equipment, servers, and copiers
- The 2022 Capital Outlay expenditures include one heavy duty truck, one medium duty truck, one multi-purpose trailer and one asphalt box reclaimer for the Public Works Department, a ladder truck, a fire engine, an ambulance two SUV's and a dive boat for the Fire Department, 30 ballistic shields, body worn cameras and one new squad vehicle for the Police Department



Capital Replacement

	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2021 Projected Actual	Fiscal Year 2022 Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Commodities	254,481	224,043	223,914	659,840
Capital Outlay	1,618,039	2,169,534	2,680,143	4,071,063
<i>Total Operating Expenditures</i>	1,872,520	2,393,577	2,904,057	4,730,903
<i>Total Expenditures</i>	1,872,520	2,393,577	2,904,057	4,730,903
<i>Funding Sources</i>				
Capital Equipment Replacement Fund	1,872,520	2,393,577	2,904,057	4,730,903
<i>Total Funds Sources</i>	1,872,520	2,393,577	2,904,057	4,730,903

Resolution Center

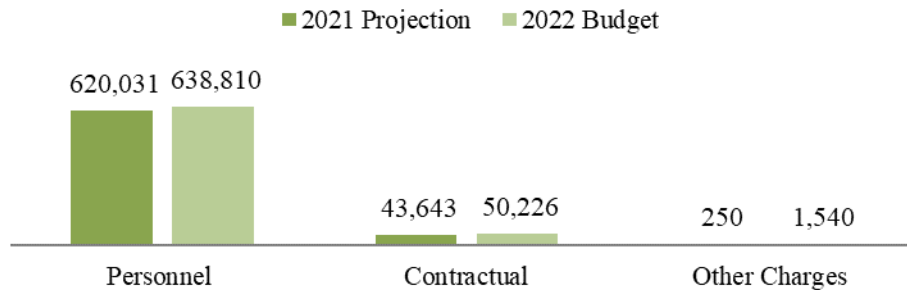
The Resolution Center is a convenient and efficient way for citizens to contact the Village for questions and service requests. The Resolution Center is organized to centralize the call taking and response function for the administrative, Public Works, Community Development, and finance general service operations.

2021 Accomplishments

- Staff transitioned to a rotating working onsite and work from home schedule to limit the number of staff onsite due to the COVID-19 pandemic
- Staff continued to use soft phone technology to answer the Village’s main phone line from in the office and from home
- Staff learned how to use the new work order and complaint software named LAMA
- Staff assisted during COVID-19 vaccination events in numerous ways such as participating in a call center event and volunteering at different vaccination sites

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 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	641,221	627,093	620,031	638,810
Contractual	38,420	43,266	43,643	50,226
Other Charges	-	250	250	1,540
Total Operating Expenditures	679,641	670,609	663,924	690,576
Total Expenditures	679,641	670,609	663,924	690,576
<i>Funding Sources</i>				
Corporate Fund	410,377	399,685	391,673	408,167
Glenview Water Fund	224,979	226,214	227,568	234,651
Glenview Sanitary Fund	44,284	44,710	44,683	47,758
Total Funds Sources	679,641	670,609	663,924	690,576
<i>Personnel Budget by Position</i>				
<i>Full Time</i>				
Deputy Director of Management Services	0.20	0.20	0.20	0.20
Customer Service Supervisor	1.00	1.00	1.00	1.00
Customer Service Representative	4.00	4.00	3.00	3.00
Total Full Time	5.20	5.20	4.20	4.20
<i>Part Time</i>				
Customer Service Representative	1.10	1.10	0.97	0.97
Total Part Time	1.10	1.10	0.97	0.97
Total Full Time Equivalent	6.30	6.30	5.17	5.17

Records

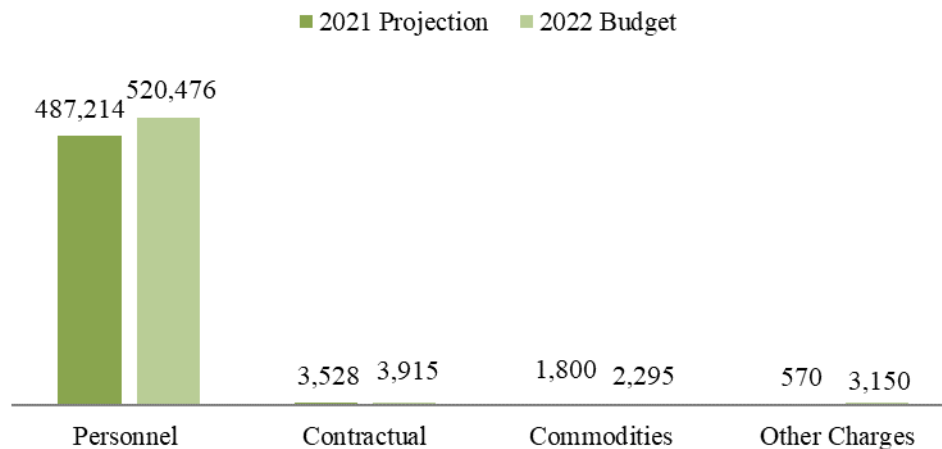
The Records Division of the Management Services Department is responsible for administrative and customer service functions. This is accomplished by compiling, updating and maintaining accurate records of Police Department files and providing quality customer service for internal and external customers. 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 administers local administrative adjudication involving citations for juvenile and police matters. 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.

2021 Accomplishments

- Finalized implementation of Brazos p-ticket processing which replaces handwritten local ordinance violation tickets with electronic tickets
- Implemented a temporary monthly commuter parking permit process to provide commuters a flexible parking option during the COVID-19 Pandemic
- Complied with the nationwide crime reporting mandate of detailed crime statistics; NIBRS (National Incident-Based Reporting System). Completed analysis and community survey regarding commuter parking and the continuing impacts of the COVID-19 pandemic resulting in updated recommendations regarding parking permit prices.

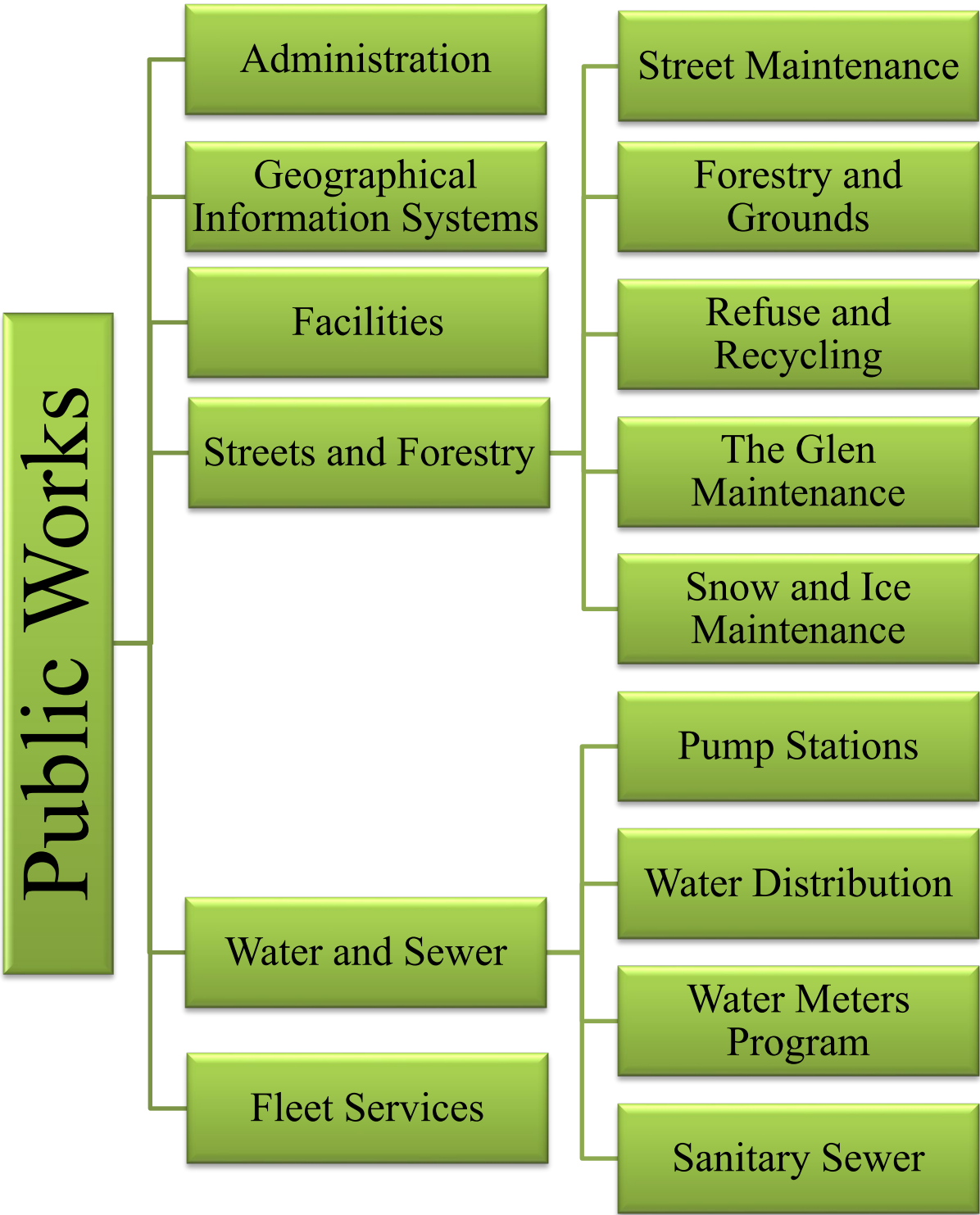
Expenditure Analysis

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



Records

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	461,383	468,041	487,214	520,476
Contractual	3,056	3,650	3,528	3,915
Commodities	1,920	1,800	1,800	2,295
Other Charges	697	570	570	3,150
<i>Total Operating Expenditures</i>	467,056	474,061	493,112	529,836
<i>Total Expenditures</i>	467,056	474,061	493,112	529,836
<i>Funding Sources</i>				
Corporate Fund	395,243	422,916	445,628	473,361
Commuter Parking Fund	71,812	51,145	47,484	56,475
<i>Total Funds Sources</i>	467,056	474,061	493,112	529,836
<i>Full Time Positions</i>				
Deputy Director of Administrative Services	0.20	0.20	0.20	0.20
Records Supervisor	1.00	1.00	1.00	1.00
Records Clerk	-	-	2.00	2.00
Administrative Coordinator	1.00	1.00	-	-
Records Coordinator	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	3.20	3.20	4.20	4.20
<i>Part Time Positions</i>				
Customer Service Representative	1.50	1.50	1.30	1.30
<i>Total Part Time</i>	1.50	1.50	1.30	1.30
<i>Total Full Time Equivalentts</i>	4.70	4.70	5.50	5.50



Public Works Department Summary

Administration, Geographical Information Systems, Facilities, Streets and Forestry, Water and Sewer, and Fleet Services

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020	Budget	Projected	2022
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	5,425,863	5,115,004	5,342,891	5,065,731
Contractual	12,170,605	15,817,993	15,237,885	14,652,393
Commodities	2,447,587	2,955,508	2,745,843	2,918,008
Other Charges	13,028	30,513	26,130	33,240
Capital Outlay	145,269	105,000	104,874	735,000
<i>Total Operating Expenditures</i>	20,202,353	24,024,018	23,457,623	23,404,372
<i>Other Expenditures</i>				
Interfund Charges	1,960,549	2,699,476	2,700,980	2,597,418
Transfer Out	1,234,361	1,532,215	1,532,215	1,562,261
<i>Total Other Expenditures</i>	3,194,910	4,231,691	4,233,195	4,159,679
<i>Total Expenditures</i>	23,397,262	28,255,709	27,690,818	27,564,052
<i>Funding Sources</i>				
Corporate Fund	7,738,243	7,326,885	7,292,119	8,282,891
Special Tax Allocation Fund	918,944	1,011,986	1,195,403	602,500
Glenview Water Fund	8,523,746	9,975,415	9,937,135	9,497,498
Glenview Sanitary Fund	791,396	955,680	981,027	993,628
Wholesale Water Fund	3,385,289	4,842,431	4,452,608	4,654,406
Commuter Parking Fund	469,660	460,412	443,359	454,953
Municipal Equipment Replacement Fund	1,220,933	1,430,432	1,331,699	1,404,237
Facility Repair and Replacement Fund	349,051	2,252,468	2,057,468	1,673,939
<i>Total Funds Sources</i>	23,397,262	28,255,709	27,690,818	27,564,052
<i>Personnel Budget by Division</i>				
<i>Full Time Positions</i>				
Administration	4.40	4.65	4.20	4.85
Streets and Forestry	9.10	9.10	9.10	8.83
Facilities	3.38	3.38	3.38	-
Water and Sewer	18.90	18.90	18.90	19.17
Fleet Services	3.00	3.00	3.00	3.00
<i>Total Full Time</i>	38.78	39.03	38.58	35.85
<i>Part Time Positions</i>				
Streets and Forestry	0.50	0.50	0.50	1.74
Facilities	0.25	0.25	0.25	0.25
Water and Sewer	-	-	-	4.26
<i>Total Part Time</i>	0.75	0.75	0.75	6.25
<i>Total Full Time Equivalent</i>	39.53	39.78	39.33	42.10

Administration Services

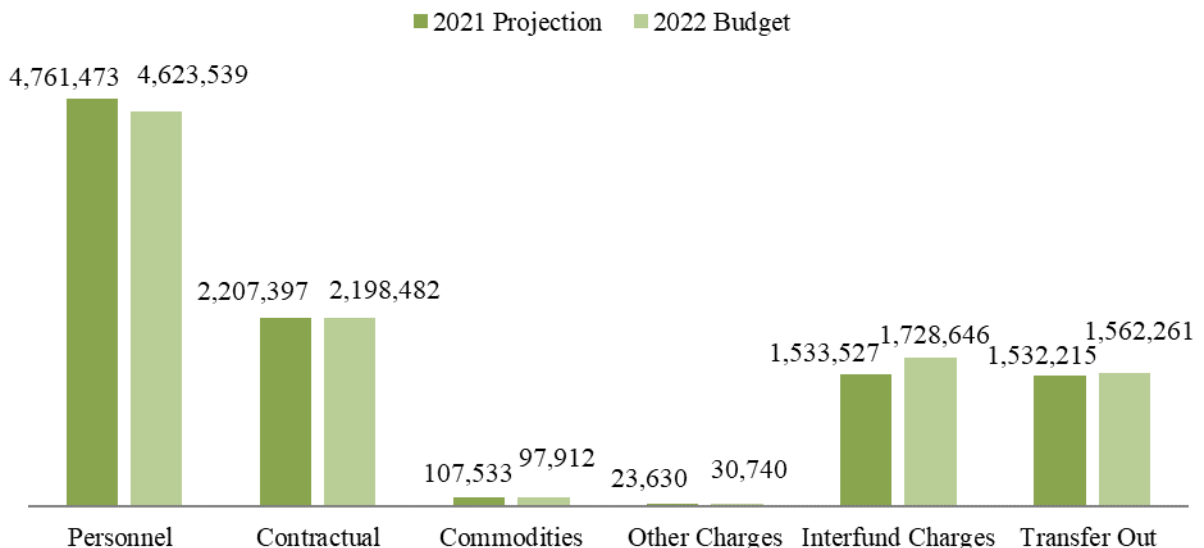
The Public Works Department is responsible for administering, developing, and implementing the departments training program, standard operating procedures, and safety committee. The division also supports the budget, procurement, and financial reporting processes for the department.

2021 Accomplishments

- Implemented year 2 of a multi-year, programmatic approach to numerous ongoing maintenance functions including: hydrant painting, hydrant flushing, tree trimming, tree/stump removal, sewer televising, concrete flatwork, pavement marking, valve exercising, streetlight maintenance, traffic signal maintenance, leak detection, street sweeping and crack sealing
- Continued to realize cost savings by participating in several Municipal Partnering Initiative (MPI) contracts including bidding out or extending ten maintenance contracts
- Organized and conducted the annual MPI meeting in Q4 2021 with 39 municipalities participating and discussed the schedule and project leaf for 24 planned 2022 projects
- Continued tracking departmental efficiency using the performance management program (PMP) – closed out 2021 at 107% utilization of in-house staff time (beyond the goal of 100%) with over 24,033 labor hours earned
- Completed over 3,700 work orders based on the Village’s Key Performance Indicator (KPI) reporting method

Expenditure Analysis

- Personnel expenditures are decreasing due to attrition
- Contractual expenditures are decreasing in 2022 from the 2021 projection due to continuing a hybrid model which uses a combination of Village staff combined with contractors to provide high-level cost-efficient services
- Transfers out include a reimbursement to the Water Fund for shared operations and maintenance costs



Administration

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	4,384,241	4,550,905	4,761,473	4,623,539
Contractual	1,449,603	2,431,287	2,207,397	2,198,482
Commodities	84,519	148,423	107,533	97,912
Other Charges	10,309	26,013	23,630	30,740
<i>Total Operating Expenditures</i>	5,928,673	7,156,628	7,100,033	6,950,673
<i>Other Expenditures</i>				
Interfund Charges	1,215,951	1,532,023	1,533,527	1,728,646
Transfer Out	1,234,361	1,532,215	1,532,215	1,562,261
<i>Total Other Expenditures</i>	2,450,312	3,064,238	3,065,742	3,290,907
<i>Total Expenditures</i>	8,378,985	10,220,866	10,165,775	10,241,580
<i>Funding Sources</i>				
Corporate Fund	2,841,494	2,504,947	2,606,385	2,493,239
Glenview Water Fund	2,727,134	3,518,895	3,697,256	3,630,482
Glenview Sanitary Fund	551,674	551,703	580,950	588,045
Wholesale Water Fund	2,258,683	3,645,321	3,281,184	3,529,814
<i>Total Funds Sources</i>	8,378,985	10,220,866	10,165,775	10,241,580
<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	-	-	-	-
Part Time Customer Service Representative	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalents</i>	4.40	4.65	4.20	4.85

GIS Services

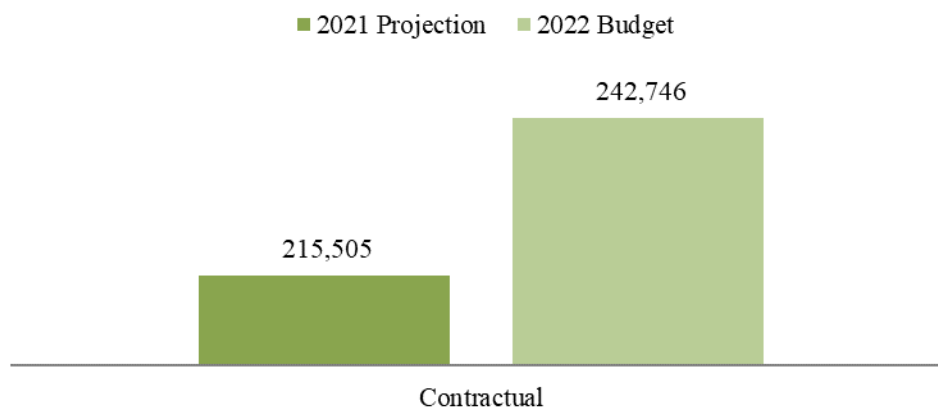
The Village of Glenview is a member of the GIS Consortium, a public entity consisting of thirty-eight (38) municipalities working together to provide GIS and technology solutions to local government challenges. The GIS program supports mandated municipal mapping, data maintenance, analysis, and interactive search and map tools for the public. The GIS program also supports address updates for Village public safety dispatching and its contract partners.

2021 Accomplishments

- Maintained the Capital Improvement Projects Story Map for 2021 projects as well as future projects
- Supported the Community Development Department with the implementation of Permit and Work Order software (LAMA)
- Created an application for Lead Services to be tracked going forward along with updating all the existing records to identify those properties that still may have lead water services
- Created two applications that allow staff to digitally track the sidewalk repairs and estimate the cost of those repairs
- Successfully migrated everyone over from Map Office to myGIS and provided continuous training and support where needed
- Provided the Dispatch Department with the data requested for a new AVL project and made sure that it would work in Computer Aided Dispatch (CAD) for the Village's data
- Provided Management Services with a TIF (Tax Increment Financing) interactive map that shows the Glen TIF district in 1998 and then in 2020
- Created a Police protection area web application
- Created a Liquor Licensing web application
- Created a Planning Basemap web application
- Completed the annual Cook County Parcel integration for the new parcel geometry

Expenditure Analysis

- Contractual expenditures increased due to photogrammetric mapping and GIS/GPS Field Data Collection Project which occurs every five years



Geographic Information Systems (GIS) Services

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	281,594	215,505	215,505	242,746
<i>Total Operating Expenditures</i>	281,594	215,505	215,505	242,746
<i>Total Expenditures</i>	281,594	215,505	215,505	242,746
<i>Funding Sources</i>				
Corporate Fund	185,619	193,981	193,981	226,378
Special Tax Allocation Fund	13,688	6,995	6,995	-
Glenview Water Fund	63,826	10,762	10,762	12,124
Glenview Sanitary Fund	17,033	2,152	2,152	2,425
Commuter Parking Fund	1,429	1,615	1,615	1,819
<i>Total Funds Sources</i>	281,594	215,505	215,505	242,746

Facilities Management Services

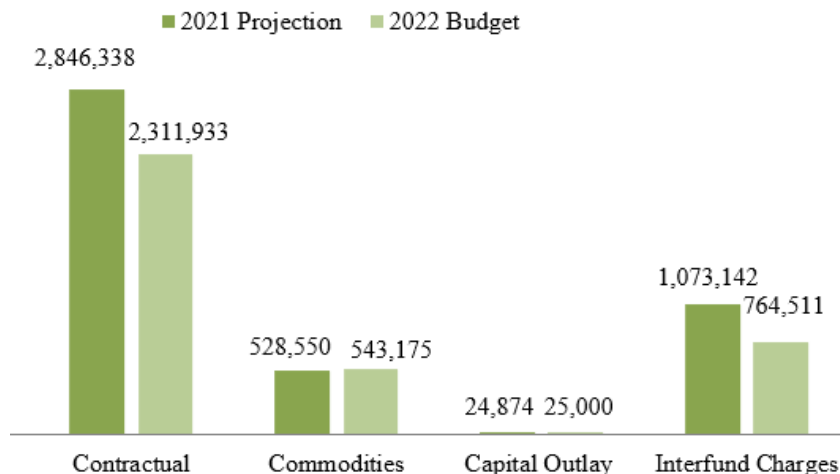
The Village currently owns and maintains 31 facilities including 300,000 square feet of buildings and 640,000 square feet of parking decks. Beyond annual operating maintenance, these 31 facilities require capital maintenance and improvements to ensure they meet and exceed their useful life and provide 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 budgeted in the Facilities Repair and Replacement Fund (FRRF) and are considered to be significant and non-routine in regards to construction and on-going replacement/repair costs.

2021 Accomplishments

- Substantially completed a new exterior repair project at the West Lake Reservoir Pump Station which included a new roofing system, brick tuck-pointing, and various interior improvements
- Completed and installed a new apparatus trench and flooring system at Fire Station 14
- Completed the Municipal Center valve replacement project which installed isolation valves in the HVAC system to allow for easier maintenance
- Awarded a contract and received specifications for the North and South parking deck mid-life rehabilitation project (construction to be funded by Glen TIF cash reserves)
- After absorbing the facilities division in 2021 the PW supervisors and field inspectors have taken over contract management and facilities works orders

Expenditure Analysis

- Contractual expenditures are decreasing in 2022 from the 2021 projection due to a new facilities-based needs assessment and repair strategy; the results are from the recently modified FRRF funding model
- Contractual projects scheduled for 2022 include Fire Station 13 repairs, Laramie Pump Station interior improvements, Municipal Center radio room cooling, and the mid-life rehabilitation project for the North and South parking decks
- Commodities include electricity and natural gas which can fluctuate with the price of fuel and weather
- Interfund charges decreased in order to fund future repair work in subsequent years based on upcoming projects and the modified FRRF model



Facilities Management Services

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	476,912	-	-	-
Contractual	937,645	2,864,663	2,846,338	2,311,933
Commodities	477,848	549,155	528,550	543,175
Other Charges	1,349	1,000	-	-
Capital Outlay	87,155	25,000	24,874	25,000
<i>Total Operating Expenditures</i>	1,980,910	3,439,818	3,399,762	2,880,108
<i>Other Expenditures</i>				
Interfund Charges	649,244	1,073,142	1,073,142	764,511
<i>Total Other Expenditures</i>	649,244	1,073,142	1,073,142	764,511
<i>Total Expenditures</i>	2,630,153	4,512,960	4,472,904	3,644,619
<i>Funding Sources</i>				
Corporate Fund	1,148,209	849,792	825,087	941,495
Special Tax Allocation Fund	75,257	90,000	292,234	-
Glenview Water Fund	640,854	961,916	956,731	681,934
Glenview Sanitary Fund	90,238	45,807	41,907	66,483
Wholesale Water Fund	15,223	20,244	15,744	17,123
Commuter Parking Fund	311,321	292,733	283,733	263,645
Facility Repair and Replacement Fund	349,051	2,252,468	2,057,468	1,673,939
<i>Total Funds Sources</i>	2,630,153	4,512,960	4,472,904	3,644,619
<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 Services

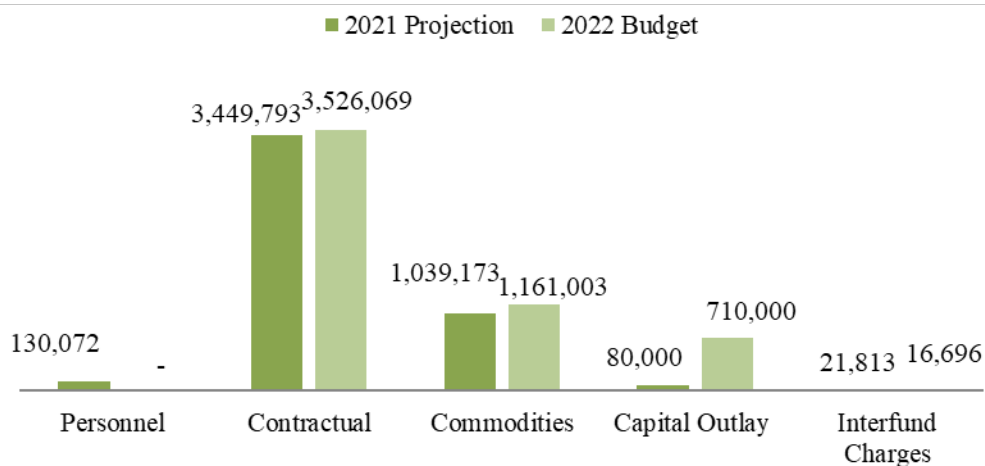
The Public Works Department is responsible for pothole patching, street sign maintenance, street sweeping, snow plowing, street lighting maintenance, traffic signal maintenance, concrete/sidewalk repair and maintenance, parkway tree removals and plantings, and brush pick up. The Department also responds directly to resident requests as well as manages a preventative maintenance schedule for a number of contracts.

2021 Accomplishments

- Right-sized the Village’s tree program and increased its budget by \$70,600 (23.7%) and continued the six-year cycle (2021 is Year 2) for the Village-wide tree program including trimming, removal and condition survey
- Hosted four volunteer workdays and/or educational events focused on litter cleanup, brush removal and native plant installations
- Received the Tree City USA award for the 36th consecutive year
- Rebid one sidewalk snow removal contract and awarded one additional section to two current contractors in order to improve service delivery
- Completed Year 2 of outsourced pavement patching building on the department’s hybrid service delivery model

Expenditure Analysis

- Contractual expenses include snow & ice maintenance and landscaping services
- Commodity expenditures include an increase in salt purchases
- Capital outlay expenditures include parkway tree planting and streetlight maintenance associated with the closure of the Glen TIF have increased from the 2021 projection to the 2022 budget
- Personnel costs for 1 FTE moved from the Public Works Department to the Community Development Department



*Streets and Forestry Services**

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

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020	Budget	Projected	2022
Budgeted Expenditures	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	126,176	126,645	130,072	-
Contractual	3,379,623	3,563,044	3,449,793	3,526,069
Commodities	963,282	1,067,718	1,039,173	1,161,003
Capital Outlay	58,114	80,000	80,000	710,000
Total Operating Expenditures	4,527,195	4,837,407	4,699,038	5,397,072
<i>Other Expenditures</i>				
Interfund Charges	22,636	21,813	21,813	16,696
Total Other Expenditures	22,636	21,813	21,813	16,696
Total Expenditures	4,549,831	4,859,220	4,720,851	5,413,768
Funding Sources				
Corporate Fund	3,562,922	3,778,165	3,666,666	4,621,779
Special Tax Allocation Fund	829,999	914,991	896,174	602,500
Commuter Parking Fund	156,910	166,064	158,011	189,489
Total Funds Sources	4,549,831	4,859,220	4,720,851	5,413,768
<u>Personnel Budget by Position</u>				
Full Time Positions				
Superintendent	0.30	0.30	0.30	0.29
Natural Resource Manager	1.00	1.00	1.00	1.00
Supervisor	1.80	1.80	1.50	1.45
Field Inspector	0.60	0.60	0.60	0.58
Maintenance Equipment Operator	5.40	5.40	5.70	5.51
Total Full Time	9.10	9.10	9.10	8.83
Part Time Positions				
Natural Resource Seasonals	0.50	0.50	0.50	1.74
Total Part Time	0.50	0.50	0.50	1.74
Total Full Time Equivalents	9.60	9.60	9.60	10.57

* 29% 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 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	610,991	679,209	623,040	679,223
Commodities	507,362	558,089	549,389	561,773
Total Operating Expenditures	1,118,353	1,237,298	1,172,429	1,240,996
<i>Other Expenditures</i>				
Interfund Charges	16,817	15,654	15,654	16,696
Total Other Expenditures	16,817	15,654	15,654	16,696
Total Expenditures	1,135,170	1,252,952	1,188,083	1,257,692
<i>Funding Sources</i>				
Corporate Fund	1,072,428	1,189,136	1,126,320	1,187,028
Commuter Parking Fund	62,741	63,816	61,763	70,664
Total Funds Sources	1,135,170	1,252,952	1,188,083	1,257,692

Forestry and Grounds

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	485,190	497,215	497,215	944,559
Commodities	39,029	48,469	48,300	79,880
Capital Outlay	58,114	80,000	80,000	120,000
Total Operating Expenditures	582,333	625,684	625,515	1,144,439
Total Expenditures	582,333	625,684	625,515	1,144,439
<i>Funding Sources</i>				
Corporate Fund	574,797	609,832	609,663	1,127,940
Commuter Parking Fund	7,536	15,852	15,852	16,499
Total Funds Sources	582,333	625,684	625,515	1,144,439

Refuse and Recycling

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	538,349	572,983	572,983	601,827
Commodities	48,952	52,000	52,000	64,000
<i>Total Operating Expenditures</i>	587,301	624,983	624,983	665,827
<i>Total Expenditures</i>	587,301	624,983	624,983	665,827
<i>Funding Sources</i>				
Corporate Fund	587,301	624,983	624,983	665,827
<i>Total Funds Sources</i>	587,301	624,983	624,983	665,827

The Glen Maintenance

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	126,176	126,645	130,072	-
Contractual	395,363	453,387	453,471	-
Commodities	6,842	13,000	10,672	12,500
Capital Outlay	-	-	-	590,000
<i>Total Operating Expenditures</i>	528,380	593,032	594,215	602,500
<i>Other Expenditures</i>				
Interfund Charges	5,819	6,159	6,159	-
<i>Total Other Expenditures</i>	5,819	6,159	6,159	-
<i>Total Expenditures</i>	534,199	599,191	600,374	602,500
<i>Funding Sources</i>				
Special Tax Allocation Fund	534,199	599,191	600,374	602,500
<i>Total Funds Sources</i>	534,199	599,191	600,374	602,500

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	1,349,730	1,360,250	1,303,084	1,300,460
Commodities	361,098	396,160	378,812	442,850
<i>Total Operating Expenditures</i>	1,710,828	1,756,410	1,681,896	1,743,310
<i>Total Expenditures</i>	1,710,828	1,756,410	1,681,896	1,743,310
<i>Funding Sources</i>				
Corporate Fund	1,328,396	1,354,214	1,305,700	1,640,984
Special Tax Allocation Fund	295,800	315,800	295,800	-
Commuter Parking Fund	86,633	86,396	80,396	102,326
<i>Total Funds Sources</i>	1,710,828	1,756,410	1,681,896	1,743,310

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Water and Sewer Services

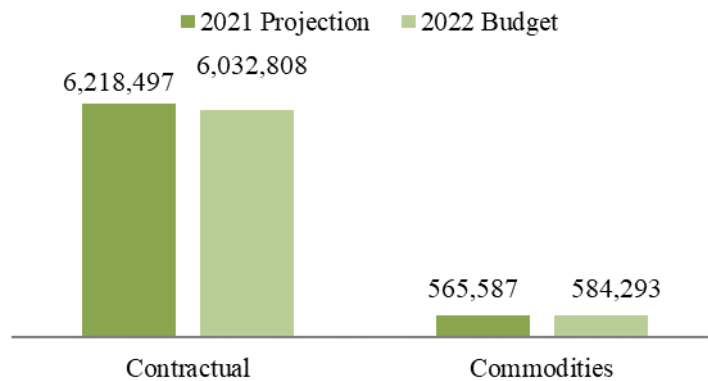
The Public Works Department maintains and manages the Village’s potable (drinking) water supply and maintains water and sewer infrastructure. This includes repair of water main breaks, hydrant flushing, hydrant painting, meter installations and replacements, valve exercising, pump house management, and sewer televising, and sewer cleaning.

2021 Accomplishments

- Managed the repair of 86 water main breaks utilizing either in-house staff or contractors
- Processed 1,112 water meter service calls including meter tests, final reads, repairs and replacements as well as new installations
- Cleaned 322,551 linear feet of sanitary sewer and 4,862 linear feet of storm sewer
- Televised 140,846 linear feet of sanitary sewer and 28,175 linear feet of storm sewer

Expenditure Analysis

- Contractual expenses decreased slightly due to water distribution costs being re-allocated to wholesale water customers
- Commodity expenses increased in 2022 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 Services**

Pump Stations, Water Distribution, Meter Program, and Sanitary Sewer

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
	Actual	Budget	Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	5,801,263	6,378,139	6,218,497	6,032,808
Commodities	534,502	638,587	565,587	584,293
Other Charges	-	-	-	-
Capital Outlay	-	-	-	-
<i>Total Operating Expenditures</i>	6,335,766	7,016,726	6,784,084	6,617,101
<i>Total Expenditures</i>	6,335,766	7,016,726	6,784,084	6,617,101
<i>Funding Sources</i>				
Glenview Water Fund	5,091,932	5,483,842	5,272,386	5,172,957
Glenview Sanitary Fund	132,450	356,018	356,018	336,675
Wholesale Water Fund	1,111,383	1,176,866	1,155,680	1,107,469
<i>Total Funds Sources</i>	6,335,766	7,016,726	6,784,084	6,617,101
<u><i>Personnel Budget by Position</i></u>				
<i>Full Time Positions</i>				
Superintendent	0.70	0.70	0.70	0.71
Supervisor	4.20	4.20	3.50	3.55
Field Inspector	1.40	1.40	1.40	1.42
Maintenance Equipment Operator	12.60	12.60	13.30	13.49
<i>Total Full Time</i>	18.90	18.90	18.90	19.17
<i>Part Time Positions</i>				
Natural Resource Seasonals	-	-	-	4.26
<i>Total Part Time</i>	-	-	-	4.26
<i>Total Full Time Equivalents</i>	18.90	18.90	18.90	23.43

* 71% of Full-time salaries for Superintendent, Supervisor, Field Inspector and Maintenance Equipment Operators are budgeted in Water and Sewer in 2022. 70% were budgeted in 2021

Pump Stations

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	35,415	19,800	19,900	18,788
Commodities	20,597	32,000	32,000	24,512
<i>Total Operating Expenditures</i>	56,012	51,800	51,900	43,300
<i>Total Expenditures</i>	56,012	51,800	51,900	43,300
<i>Funding Sources</i>				
Glenview Water Fund	55,399	51,100	51,100	42,500
Wholesale Water Fund	613	700	800	800
<i>Total Funds Sources</i>	56,012	51,800	51,900	43,300

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	512,284	588,160	588,960	686,899
Commodities	428,543	498,627	425,627	441,837
<i>Total Operating Expenditures</i>	940,827	1,086,787	1,014,587	1,128,736
<i>Total Expenditures</i>	940,827	1,086,787	1,014,587	1,128,736
<i>Funding Sources</i>				
Glenview Water Fund	940,827	1,086,787	1,014,587	1,128,736
<i>Total Funds Sources</i>	940,827	1,086,787	1,014,587	1,128,736

Supply and Metering

	Fiscal Year	Fiscal Year 2020		Fiscal Year
	2019		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	5,167,651	5,467,371	5,306,829	5,053,640
Commodities	38,826	54,750	54,750	54,750
<i>Total Operating Expenditures</i>	5,206,477	5,522,121	5,361,579	5,108,390
<i>Total Expenditures</i>	5,206,477	5,522,121	5,361,579	5,108,390
<i>Funding Sources</i>				
Glenview Water Fund	4,095,706	4,345,955	4,206,699	4,001,721
Wholesale Water Fund	1,110,770	1,176,166	1,154,880	1,106,669
<i>Total Funds Sources</i>	5,206,477	5,522,121	5,361,579	5,108,390

*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		Projected	2021
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	85,913	302,808	302,808	273,481
Commodities	46,537	53,210	53,210	63,194
<i>Total Operating Expenditures</i>	132,450	356,018	356,018	336,675
<i>Total Expenditures</i>	132,450	356,018	356,018	336,675
<i>Funding Sources</i>				
Glenview Sanitary Fund	132,450	356,018	356,018	336,675
<i>Total Funds Sources</i>	132,450	356,018	356,018	336,675

Fleet Services

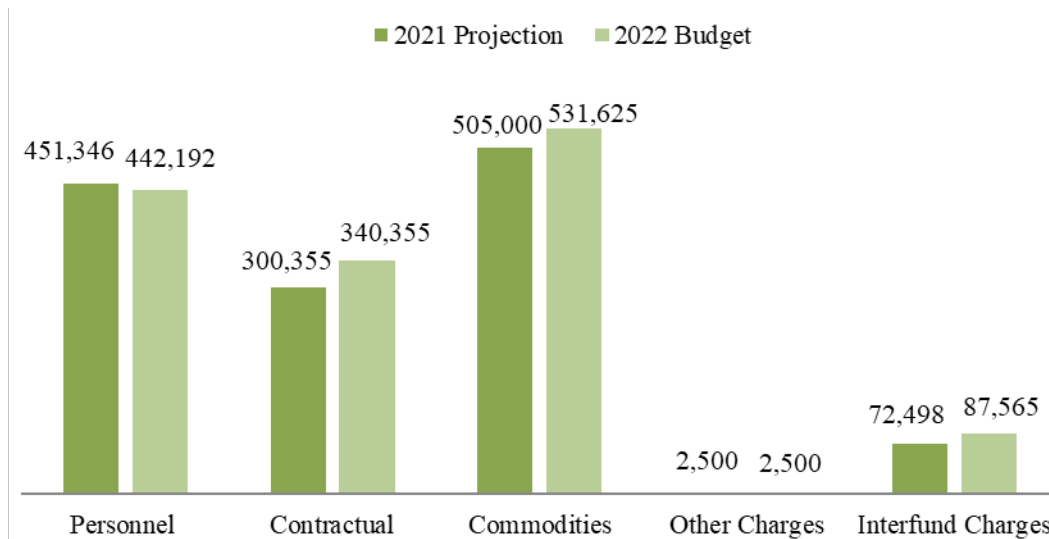
The Fleet Services Division of the Public Works Department is responsible for all preventative maintenance and repair activities for the Village's vehicles and equipment. Proper preventative maintenance is necessary to ensure that all vehicles and equipment meet their full useful life expectancy. The Division utilizes a hybrid-model balancing contractor repairs with in-house staff.

2021 Accomplishments

- Installed all snowplows, calibrated all salt spreaders and had all plow trucks ready to go by October 31, 2021, in advance of the 2021-2022 snow season
- Sold 7 surplus vehicles and a trailer at a municipal auction generating funds for the Capital Equipment Replacement Fund (CERF)
- Purchased and took delivery of one new sewer truck used for core business services
- Completed all annual garage safety inspections, fuel tank inspections, and vehicle safety inspections (performed by Safety Lane)

Expenditure Analysis

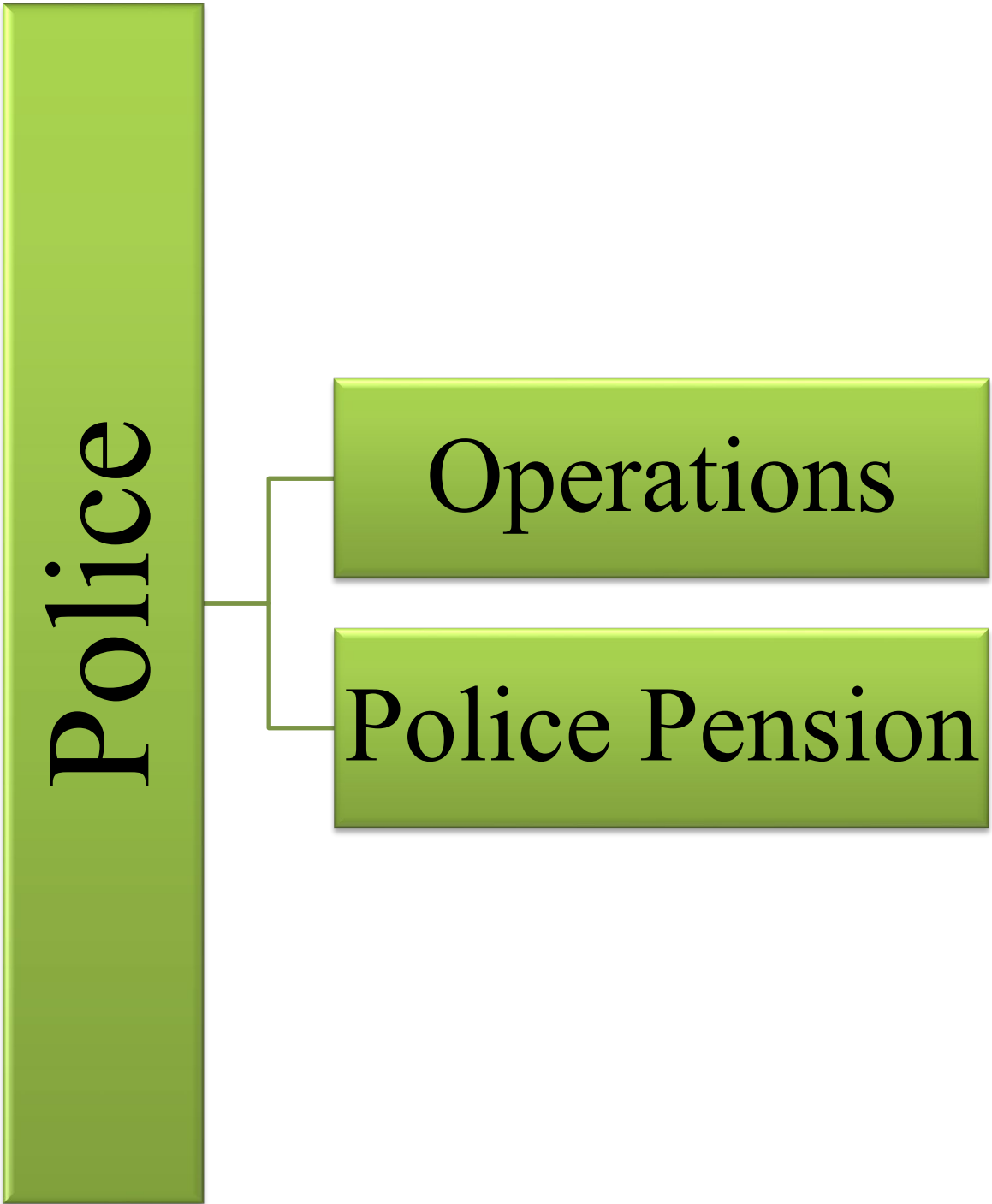
- The 2022 budget is higher than the 2021 projections due to commodity and contractual purchases returning to pre-COVID-19 levels (fuel, commodities, and professional services)



Fleet Services Division

Fleet Services

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	438,534	437,454	451,346	442,192
Contractual	320,877	365,355	300,355	340,355
Commodities	387,435	551,625	505,000	531,625
Other Charges	1,370	3,500	2,500	2,500
<i>Total Operating Expenditures</i>	1,148,215	1,357,934	1,259,201	1,316,672
<i>Other Expenditures</i>				
Interfund Charges	72,718	72,498	72,498	87,565
<i>Total Other Expenditures</i>	72,718	72,498	72,498	87,565
<i>Total Expenditures</i>	1,220,933	1,430,432	1,331,699	1,404,237
<i>Funding Sources</i>				
Municipal Equipment Replacement Fund	1,220,933	1,430,432	1,331,699	1,404,237
<i>Total Funds Sources</i>	1,220,933	1,430,432	1,331,699	1,404,237
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Supervisor	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00
<i>Total Full Time</i>	3.00	3.00	3.00	3.00
<i>Part Time Positions</i>				
NA	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalent</i>	3.00	3.00	3.00	3.00



Police Department Summary

Police Operations, Special, and Pension

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020	Budget	Projected	2022
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	15,716,787	15,867,901	16,377,495	16,783,432
Contractual	747,947	770,329	763,577	873,731
Commodities	124,613	139,778	137,675	136,690
Other Charges	3,552,114	3,867,738	3,867,944	4,036,486
Capital Outlay	-	19,890	8,000	10,000
<i>Total Operating Expenditures</i>	20,141,461	20,665,636	21,154,691	21,840,339
<i>Other Expenditures</i>				
Interfund Charges	347,438	382,735	382,735	485,524
<i>Total Other Expenditures</i>	347,438	382,735	382,735	485,524
<i>Total Expenditures</i>	20,488,898	21,048,371	21,537,426	22,325,863
<i>Funding Sources</i>				
Corporate Fund	14,680,334	15,172,886	15,469,867	16,011,738
Police Special Fund	-	19,890	8,000	10,000
Commuter Parking Fund	19,344	18,910	19,361	20,204
Police Pension Fund	5,789,220	5,836,685	6,040,198	6,283,921
<i>Total Funds Sources</i>	20,488,898	21,048,371	21,537,426	22,325,863
<i>Personnel Budget by Division</i>				
<i>Full Time Positions</i>				
Police Services	75.00	75.00	75.00	75.00
<i>Total Full Time</i>	75.00	75.00	75.00	75.00
<i>Part Time Positions</i>				
NA	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalents</i>	75.00	75.00	75.00	75.00

Police Operations

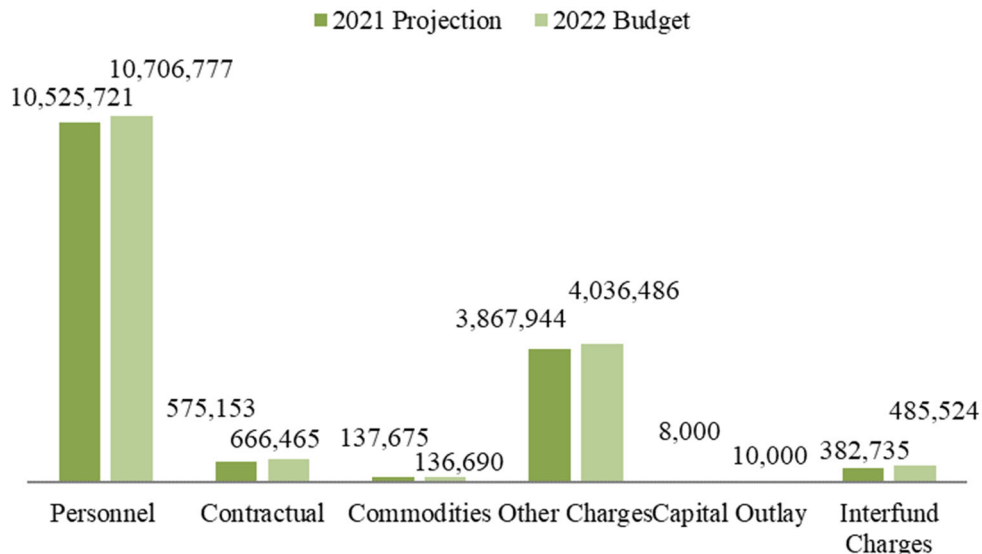
The Glenview Police Department provides quality law enforcement services to residents and businesses that promotes a safe and secure environment and fosters a strong sense of security. The Police Department services include crime investigations, juvenile crime investigations, patrol operations, traffic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

2021 Accomplishments

- Applied for and received \$36,036 in Illinois Department of Transportation (IDOT) Grant monies used for national holiday safety awareness campaigns and DUI enforcements conducted by the Traffic Unit. The Traffic Unit participated in all IDOT 2021 enforcement campaigns that included occupant protection (seatbelt) enforcements, impaired driving, distracted driving, and speeding
- Recognized by the Illinois Association of Chiefs of Police (ILACP) and the Illinois Law Enforcement Accreditation Program (ILEAP) certifying the Glenview Police met the federal Use of Force eligibility requirements set forth by the U.S. Department of Justice for discretionary federal grants
- Police staff were issued new modernized rifle caliber ballistic vests in 2021. The new vests have the capability of handling rifle caliber rounds and incorporate mounting for body-worn cameras
- Transitioned to the newly implemented Brazos P-Ticketing System, an electronic local ordinance citation system with an auto-entry feature
- 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 for the officers in the Field Training Program

Expenditure Analysis

- Personnel expenditures assume full staffing in 2022 while the 2021 projection is lower due to unplanned retirements occurring throughout the year in 2021
- Other Charges include the Village's pension contribution which is based on the actuarially determined contribution



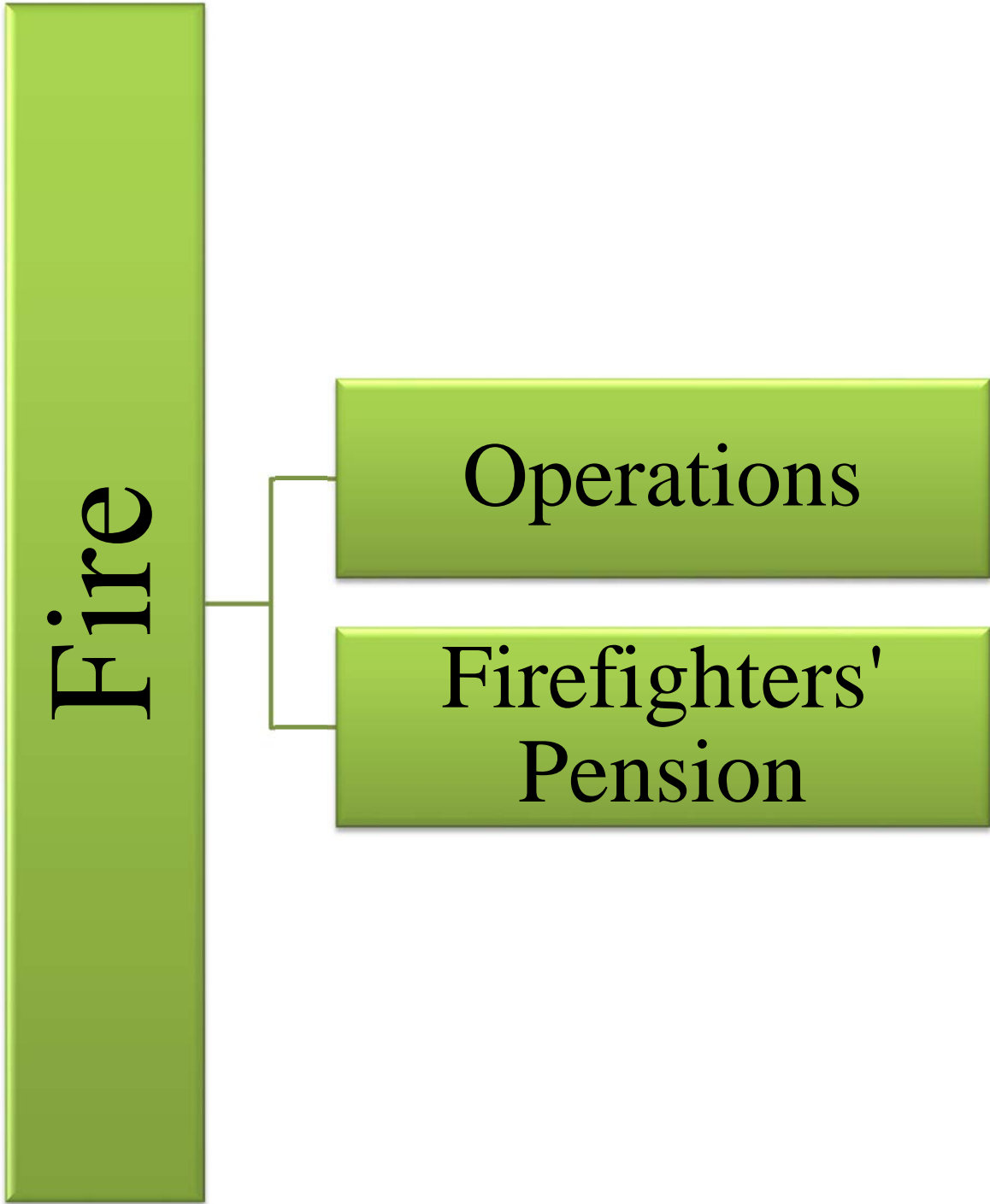
Police Operations

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	10,124,570	10,208,001	10,525,721	10,706,777
Contractual	550,944	593,544	575,153	666,465
Commodities	124,613	139,778	137,675	136,690
Other Charges	3,552,114	3,867,738	3,867,944	4,036,486
Capital Outlay	-	19,890	8,000	10,000
<i>Total Operating Expenditures</i>	14,352,240	14,828,951	15,114,493	15,556,418
<i>Other Expenditures</i>				
Interfund Charges	347,438	382,735	382,735	485,524
Capital Projects	-	-	-	-
Special Service Areas	-	-	-	-
Transfer Out	-	-	-	-
<i>Total Other Expenditures</i>	347,438	382,735	382,735	485,524
<i>Total Expenditures</i>	14,699,678	15,211,686	15,497,228	16,041,942
<i>Funding Sources</i>				
Corporate Fund	14,680,334	15,172,886	15,469,867	16,011,738
Police Special Fund	-	19,890	8,000	10,000
Commuter Parking Fund	19,344	18,910	19,361	20,204
<i>Total Funding Sources</i>	14,699,678	15,211,686	15,497,228	16,041,942
<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	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Commander	4.00	4.00	4.00	4.00
Sergeant	12.00	12.00	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	75.00	75.00	75.00
<i>Part Time Positions</i>				
Police Officer	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalent</i>	75.00	75.00	75.00	75.00

Police Pension

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020	Budget	Projected	2022
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	5,592,217	5,659,900	5,851,774	6,076,655
Contractual	197,003	176,785	188,424	207,266
<i>Total Operating Expenditures</i>	5,789,220	5,836,685	6,040,198	6,283,921
<i>Total Expenditures</i>	5,789,220	5,836,685	6,040,198	6,283,921
<i>Funding Sources</i>				
Police Pension Fund	5,789,220	5,836,685	6,040,198	6,283,921
<i>Total Funds Sources</i>	5,789,220	5,836,685	6,040,198	6,283,921

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Fire Department Summary

Fire Operations, Foreign Fire, and Pension

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
	Actual	Budget	Actual	Budget
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Personnel	19,783,698	19,138,249	20,535,448	20,574,151
Contractual	540,853	568,864	686,257	851,502
Commodities	502,866	394,366	435,077	486,699
Other Charges	5,152,683	5,865,643	5,913,794	5,965,068
Total Operating Expenditures	25,980,099	25,967,122	27,570,576	27,905,420
<i>Other Expenditures</i>				
Interfund Charges	1,171,691	1,254,282	1,254,282	1,237,355
Total Other Expenditures	1,171,691	1,254,282	1,254,282	1,237,355
Total Expenditures	27,151,790	27,221,404	28,824,858	29,142,775
Funding Sources				
Corporate Fund	19,639,091	19,731,070	20,744,743	20,748,644
Foreign Fire Fund	182,623	114,143	115,164	138,710
Firefighters' Pension Fund	7,330,076	7,376,191	7,964,951	8,255,421
Total Funds Sources	27,151,790	27,221,404	28,824,858	29,142,775
<u>Personnel Budget by Division</u>				
Full Time Positions				
Fire Services	81.00	81.00	82.00	85.00
Total Full Time	81.00	81.00	82.00	85.00
Part Time Positions				
NA	-	-	-	-
Total Part Time	-	-	-	-
Total Full Time Equivalents	81.00	81.00	82.00	85.00

Fire Operations

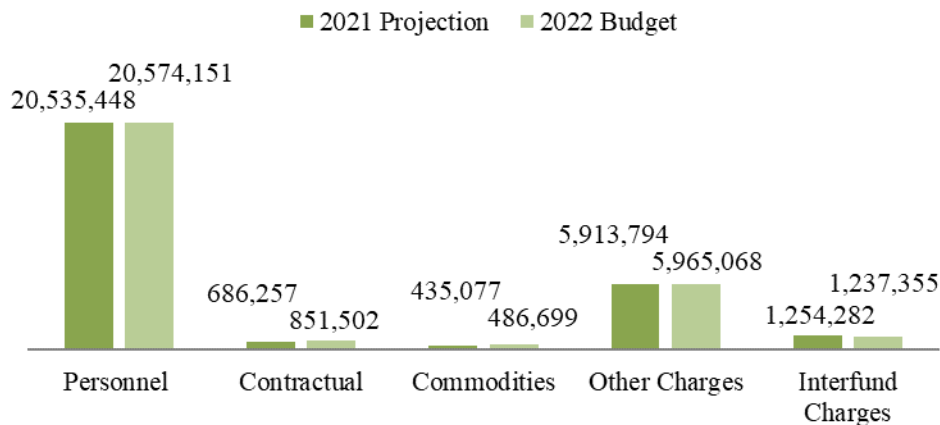
The Glenview Fire Department provides high quality fire suppression and emergency medical services to residents and businesses residing in the Village of Glenview, Village of Golf, and unincorporated areas of Cook County located within the Glenbrook Fire Protection District. Fire Department services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

2021 Accomplishments

- Implemented new electronic patient care reporting software in accordance with Lutheran General Hospital guidelines
- Implementation of electronic staffing software which has been integrated with payroll

Expenditure Analysis

- Personnel expenditures are increasing due to the hiring of 4 additional personnel
- Other charges include the Village's contribution to fire pensions which are transferred to the Firefighter's Pension Fund. The 2021 projected pension contribution is \$5,785,405 and the 2022 budget is \$5,869,323



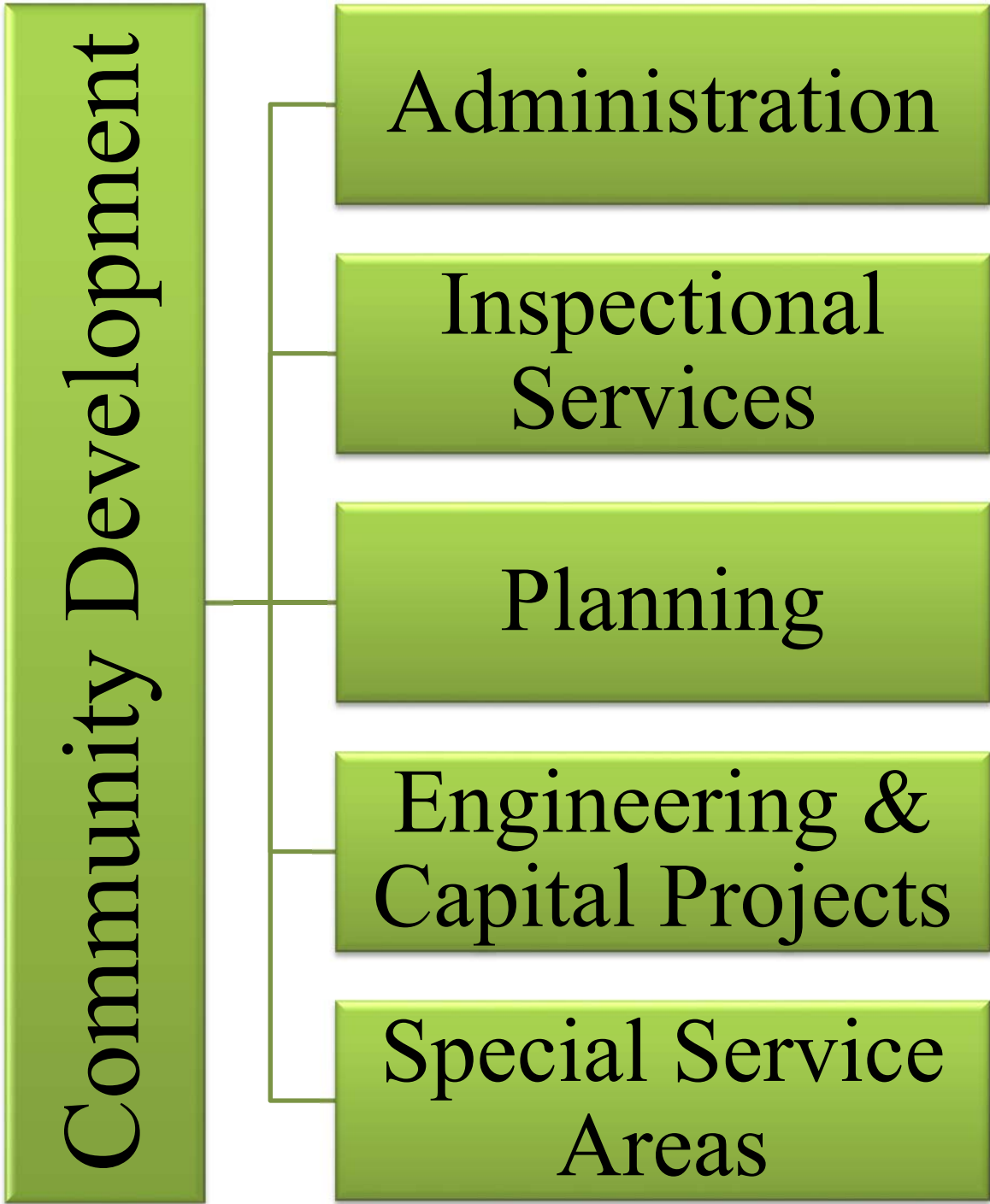
Fire Operations

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020	Budget	Projected	2022
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	12,718,157	12,019,180	12,872,782	12,651,244
Contractual	276,318	311,742	383,972	518,988
Commodities	502,866	394,366	435,077	486,699
Other Charges	5,152,683	5,865,643	5,913,794	5,965,068
Capital Outlay	-	-	-	28,000
<i>Total Operating Expenditures</i>	18,650,023	18,590,931	19,605,625	19,649,999
<i>Other Expenditures</i>				
Interfund Charges	1,171,691	1,254,282	1,254,282	1,237,355
<i>Total Other Expenditures</i>	1,171,691	1,254,282	1,254,282	1,237,355
<i>Total Expenditures</i>	19,821,714	19,845,213	20,859,907	20,887,354
<i>Funding Sources</i>				
Corporate Fund	19,639,091	19,731,070	20,744,743	20,748,644
Foreign Fire Fund	182,623	114,143	115,164	138,710
<i>Total Funds Sources</i>	19,821,714	19,845,213	20,859,907	20,887,354
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Fire Chief	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Fire Battalion Chief	4.00	3.00	1.00	4.00
Fire Captain	3.00	3.00	3.00	3.00
Fire Lieutenant	12.00	12.00	12.00	12.00
Firefighter/Paramedic	56.00	57.00	51.00	51.00
Firefighter	3.00	3.00	12.00	12.00
<i>Total Full Time</i>	81.00	81.00	82.00	85.00
<i>Part Time Positions</i>				
NA	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Total Full Time Equivalents</i>	81.00	81.00	82.00	85.00

Fire Pension

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	7,065,541	7,119,069	7,662,666	7,922,907
Contractual	264,535	257,122	302,285	332,514
<i>Total Operating Expenditures</i>	7,330,076	7,376,191	7,964,951	8,255,421
 <i>Total Expenditures</i>	 7,330,076	 7,376,191	 7,964,951	 8,255,421
 <i>Funding Sources</i>				
Firefighters' Pension Fund	7,330,076	7,376,191	7,964,951	8,255,421
<i>Total Funds Sources</i>	7,330,076	7,376,191	7,964,951	8,255,421

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Community Development Department

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

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020	Budget	Projected	2022
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	2,145,325	2,149,450	2,322,380	2,236,708
Contractual	1,418,119	1,686,046	2,137,138	2,777,294
Commodities	3,658	9,655	11,323	10,704
Other Charges	388,165	1,398,284	1,396,007	1,459,616
Capital Outlay	161,382	-	-	-
Total Operating Expenditures	4,116,649	5,243,435	5,866,848	6,484,322
<i>Other Expenditures</i>				
Interfund Charges	32,458	44,582	44,582	37,245
Capital Projects	15,894,092	21,581,148	16,320,843	34,268,814
Depreciation	2,110,115	-	-	-
Transfer Out	114,338	109,328	109,328	133,081
Total Other Expenditures	18,151,003	21,735,058	16,474,753	34,439,140
Total Expenditures	22,267,653	26,978,493	22,341,601	40,923,462
<i>Funding Sources</i>				
Corporate Fund	3,306,415	3,526,941	4,189,958	4,829,842
Special Tax Allocation Fund	127,415	165,408	128,381	-
Glenview Water Fund	3,955,561	6,883,453	5,858,296	10,017,867
Glenview Sanitary Fund	1,194,075	2,063,918	1,722,269	2,050,691
Wholesale Water Fund	62,816	-	-	-
Commuter Parking Fund	92,392	-	-	-
Special Service Area Bond Fund	358,091	331,229	338,995	323,526
Capital Projects Fund	8,894,836	11,387,442	7,765,702	20,793,645
Glen Capital Projects	-	-	-	-
Motor Fuel Tax Fund	4,276,053	2,620,102	2,338,000	2,907,891
Total Funds Sources	22,267,653	26,978,493	22,341,601	40,923,462
<i>Personnel Budget by Division</i>				
<i>Full Time Positions</i>				
Administration	1.75	1.75	2.75	2.75
Inspectional Services	6.00	6.00	5.00	5.00
Planning	3.30	3.30	3.30	3.27
Engineering & Capital Projects	2.00	3.00	2.00	2.00
Total Full Time	13.05	14.05	13.05	13.02
<i>Part Time Positions</i>				
Administration	0.47	0.47	-	-
Inspectional Services	2.25	2.25	2.25	3.00
Total Part Time	2.72	2.72	2.25	3.00
Total Full Time Equivalents	15.77	16.77	15.30	16.02

Administration

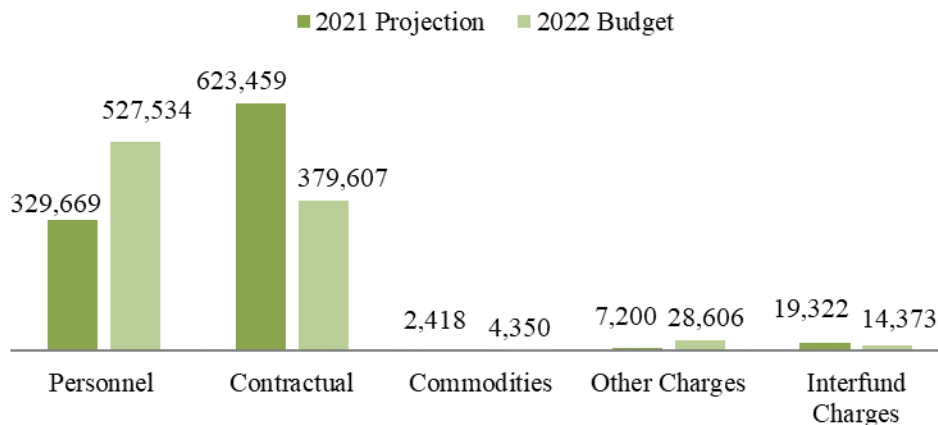
The Administration division of the Community Development Department supports the day-to-day operations. This division includes the Director, Administrative Coordinator and Management Analyst and oversight of any Department-wide operations.

2021 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 FY2022 CIP

Expenditure Analysis

- Personnel increased with the addition of a FT Administrative Coordinator and redirection of salaries from the closing of the Glen TIF
- Contractual expenditures increased in 2021 due to restaurant business support, development advisor assistance, communications support and study of high-speed rail
- Contractual expenditures decreased in 2022 due to the Economic Development and Downtown Strategic Plans and the amendments to the Downtown Development (D-D) Code being completed in 2021, which were replaced with funding for implementation of the Economic Development Strategic Plan implementation initiatives and streetscape improvements to The Glen Town Center and Downtown Districts
- Commodities include funding for general office supplies
- Other Charges include funding for trainings which are returning to pre-COVID level
- Interfund Charges include the insurance and risk liability for the Special Tax Allocation Fund Coordinator and redirection of CERF from the closing of the Glen TIF



Administration

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020	Budget	Projected	2022
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	383,889	333,149	329,669	527,534
Contractual	166,741	169,512	623,459	379,607
Commodities	-	750	2,418	4,350
Other Charges	1,880	9,053	7,200	28,606
<i>Total Operating Expenditures</i>	582,450	512,464	962,746	940,097
<i>Other Expenditures</i>				
Interfund Charges	19,415	19,322	19,322	14,373
<i>Total Other Expenditures</i>	19,415	19,322	19,322	14,373
<i>Total Expenditures</i>	601,865	531,786	982,068	954,470
<i>Funding Sources</i>				
Corporate Fund	447,186	304,408	812,523	866,450
Special Tax Allocation Fund	97,085	135,699	98,619	-
Glenview Water Fund	39,336	69,128	51,198	65,841
Glenview Sanitary Fund	18,257	22,551	19,728	22,178
<i>Total Funds Sources</i>	601,865	531,786	982,068	954,470
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Director	1.00	1.00	1.00	1.00
Administrative Coordinator	-	-	1.00	1.00
Management Analyst I	0.75	0.75	0.75	0.75
<i>Total Full Time</i>	1.75	1.75	2.75	2.75
<i>Part Time Positions</i>				
Administrative Intern	0.47	0.47	-	-
<i>Total Part Time</i>	0.47	0.47	-	-
<i>Total Full Time Equivalents</i>	2.22	2.22	2.75	2.75

Inspectional Services

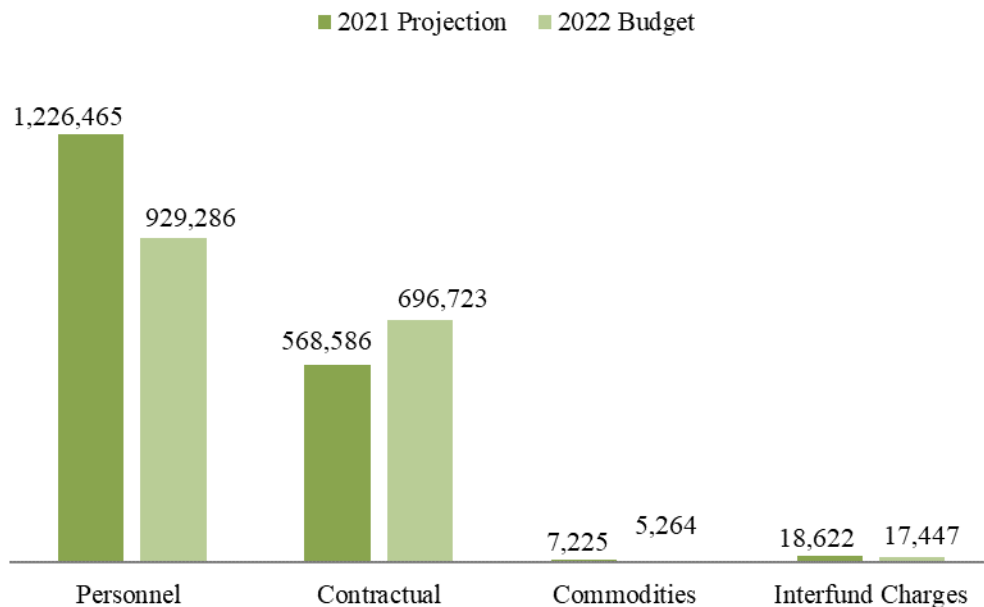
The Inspectional Services Division of the Community Development Department enforces Glenview’s building, health, fire, property maintenance and zoning codes. It reviews, approves, inspects, and issues permits for all construction throughout the Village. Inspectional Services staff also follows up on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

2021 Accomplishments

- Preparations were made to introduce a new permitting and inspection software for 2022
- Through staffing adjustments customer service enhancements were created to lessen the amount of reviews necessary to obtain a permit
- The Development Center processed the issuance of 691 “same-day” permits while the customer was waiting, and 1131 permits were processed within 1 business day.
- Inspectional Services issued 4,006 permits and performed over 10,024 inspections in 2021

Expenditure Analysis

- Personnel expenditures will be reduced through the retirement of several positions and partially offset through amended contracts
- Contractual expenditures are budgeted based on a normal workload; if additional resources are needed for special projects or situations, additional funding would be requested, which would be offset with additional permit revenue
- Commodities include funding for safety shoes and training materials and equipment
- Interfund Charges include funding for maintenance and repair of vehicles and reserving for their future replacement



Inspectional Services

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	1,031,006	1,063,576	1,226,465	929,286
Contractual	459,597	570,586	568,586	696,723
Commodities	3,658	7,225	7,225	5,264
<i>Total Operating Expenditures</i>	1,494,261	1,641,387	1,802,276	1,631,273
<i>Other Expenditures</i>				
Interfund Charges	10,534	18,622	18,622	17,447
<i>Total Other Expenditures</i>	10,534	18,622	18,622	17,447
<i>Total Expenditures</i>	1,504,795	1,660,009	1,820,898	1,648,720
<i>Funding Sources</i>				
Corporate Fund	1,490,767	1,645,776	1,796,893	1,641,260
Glenview Water Fund	14,028	14,233	24,005	7,460
<i>Total Funds Sources</i>	1,504,795	1,660,009	1,820,898	1,648,720
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Inspector	1.00	1.00	1.00	1.00
Sanitarian	2.00	2.00	1.00	1.00
Plan Review Manager	1.00	1.00	-	-
Plan Examiner	-	-	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	5.00	5.00
<i>Part Time Positions</i>				
Customer Service Representative	1.00	1.00	1.00	1.50
Inspector	1.25	1.25	1.25	1.50
<i>Total Part Time</i>	2.25	2.25	2.25	3.00
<i>Total Full Time Equivalent</i>	8.25	8.25	7.25	8.00

Planning

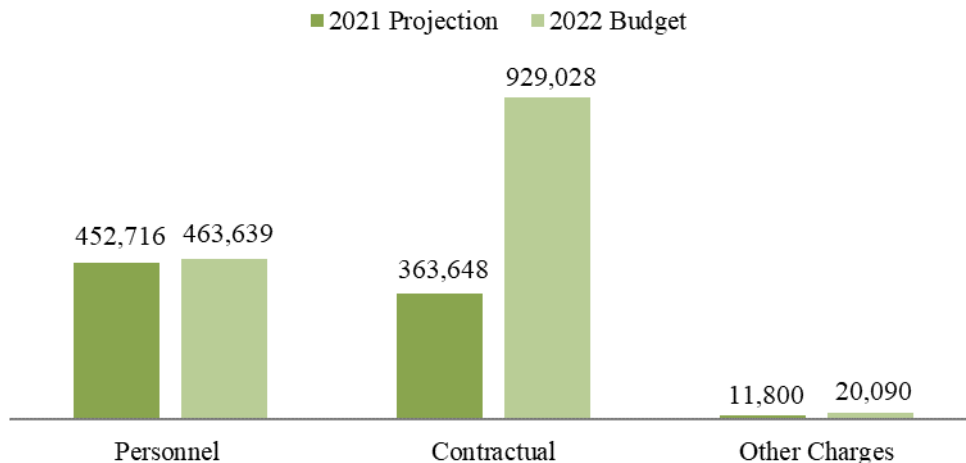
The Planning Division of the Community Development Department leads the economic development of the Village and reviews proposed land uses and development projects to ensure compatibility with the Village's Comprehensive Plan and ordinance requirements. The Division implements major planning initiatives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

2021 Accomplishments

- The development review process of the Plan Commission, Appearance Commission and Zoning Board of Appeals was consolidated into the Development Review and Development Adjustments Commissions
- Staff coordinated the reviews of 67 Appearance Commission cases, 20 Plan Commission cases and 19 Zoning Board of Appeals cases
- Staff coordinated the reviews of 7 New Development Commission cases and 86 Development Adjustments Commission cases.
- Major projects included the review of the retail development at the former Hart site, amendments to the Downtown Development District and Industrial District regulations, the review of new Design Guidelines and the redevelopment of an office building into a self-storage facility and other similar types of developments

Expenditure Analysis

- Contractual expenditures include a one-time sign code updates, Plan for Nature updates, and a Tree Assistance Planting program, and funding for third-party consultants for traffic and fiscal impact studies (typically reimbursable by developers).
- Other Charges include funding for various commission minute taking as well as Commission training and memberships



Planning

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020		Projected	2022
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	379,788	442,449	452,716	463,639
Contractual	250,206	364,503	363,648	929,028
Commodities	-	1,500	1,500	750
Other Charges	12,200	19,990	11,800	20,090
<i>Total Operating Expenditures</i>	642,194	828,442	829,664	1,413,507
<i>Total Expenditures</i>	642,194	828,442	829,664	1,413,507
<i>Funding Sources</i>				
Corporate Fund	642,194	828,442	829,664	1,413,507
<i>Total Funds Sources</i>	642,194	828,442	829,664	1,413,507
<u><i>Personnel Budget by Position</i></u>				
<i>Full Time Positions</i>				
Deputy Director of Comm. Dev.	1.00	1.00	1.00	1.00
Special Projects Manager	0.30	0.30	0.30	0.27
Planner II	2.00	2.00	2.00	2.00
<i>Total Full Time</i>	3.30	3.30	3.30	3.27
<i>Part Time Positions</i>				
Administrative Secretary	-	-	-	-
Part Time Seasonal Intern	-	-	-	-
<i>Total Part Time</i>	-	-	-	-
<i>Full Time Equivalent</i>	3.30	3.30	3.30	3.27

Engineering & Capital Projects

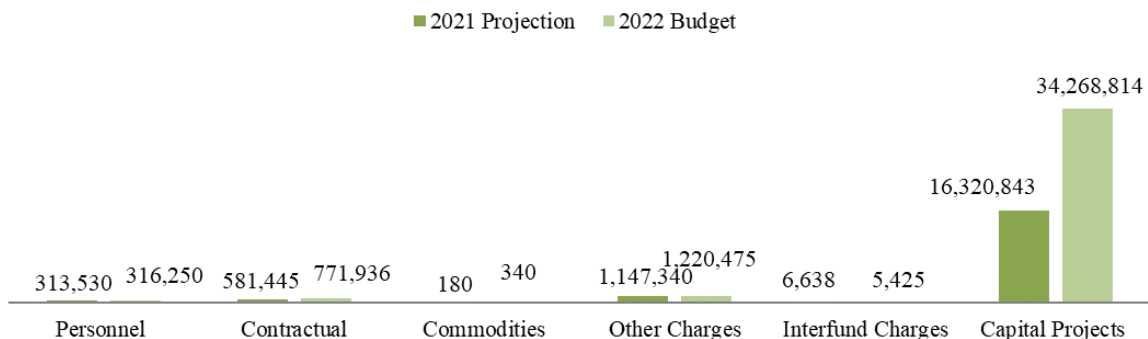
The Engineering Division of the Community Development Department is responsible for developing the Village’s Capital Improvement Program (CIP), which includes the planning and funding for the capital maintenance of the Village’s core infrastructure including roadways, potable water mains, sanitary and storm sewers along with other components. Annually the Village Board reviews and approves a five-year CIP to ensure these critical components of the Village’s public infrastructure are adequately maintained. As part of this annual review, the Village hosts various public workshops to ensure that the public has an open forum for input on the five-year plan. Additionally, the division provides engineering services (plan review, inspections and drainage complaints) for all private projects.

2021 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)
- \$21 million was dedicated to CIP projects constructed in 2021
- Major infrastructure projects that were bid and constructed include Pleasant Lane reconstruction, Glenview Road and River Road watermain improvements and Pine Street Riverbank Stabilization project
- 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, increased with the additional services to provide grant and CIP assistance. 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 2022 Capital Projects can be found in Capital Spending and Debt Management section



Engineering & Capital Projects

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020	Budget	Projected	2022
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	350,642	310,276	313,530	316,250
Contractual	541,575	581,445	581,445	771,936
Commodities	-	180	180	340
Other Charges	130,332	1,147,340	1,147,340	1,220,475
Capital Outlay	131,442	-	-	-
Total Operating Expenditures	1,153,991	2,039,241	2,042,495	2,309,001
<i>Other Expenditures</i>				
Interfund Charges	2,510	6,638	6,638	5,425
Capital Projects	15,894,092	21,581,148	16,320,843	34,268,814
Depreciation	2,110,115	-	-	-
Total Other Expenditures	18,006,717	21,587,786	16,327,481	34,274,239
Total Expenditures	19,160,708	23,627,027	18,369,976	36,583,240
<i>Funding Sources</i>				
Corporate Fund	726,268	748,315	750,878	908,625
Special Tax Allocation Fund	30,330	29,709	29,762	-
Glenview Water Fund	3,902,197	6,800,092	5,783,093	9,944,566
Glenview Sanitary Fund	1,175,818	2,041,367	1,702,541	2,028,513
Wholesale Water Fund	62,816	-	-	-
Commuter Parking Fund	92,392	-	-	-
Capital Projects Fund	8,894,836	11,387,442	7,765,702	20,793,645
Motor Fuel Tax Fund	4,276,053	2,620,102	2,338,000	2,907,891
Total Funds Sources	19,160,708	23,627,027	18,369,976	36,583,240
<u>Personnel Budget by Position</u>				
<i>Full Time Positions</i>				
Engineering Division Manager	1.00	1.00	1.00	1.00
Project Manager/CIP Coordinator	1.00	1.00	1.00	1.00
Total Full Time	2.00	3.00	2.00	2.00
Total Full Time Equivalents	2.00	3.00	2.00	2.00

Special Service Areas

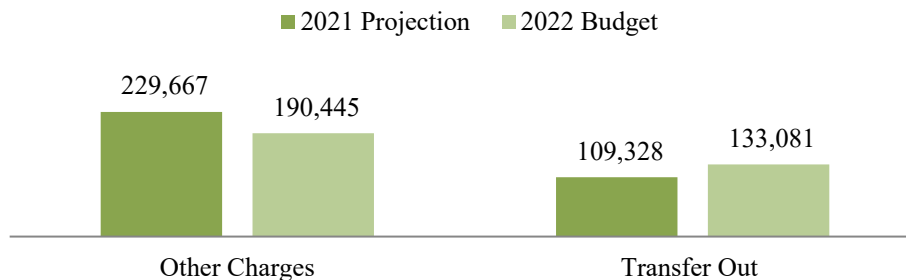
By State Statute, Special Service Area (SSA) financing is an available funding mechanism for residents to voluntarily fund (by a voting process) infrastructure improvements and repay the costs, plus interest, as part of their property tax bill over a period of time. The Village offers 10 or 20 years (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 2020 Actual	Fiscal Year 2021		Fiscal Year 2022 Budget
		Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Other Charges	243,753	221,901	229,667	190,445
<i>Total Operating Expenditures</i>	243,753	221,901	229,667	190,445
 <i>Other Expenditures</i>				
Transfer Out	114,338	109,328	109,328	133,081
<i>Total Other Expenditures</i>	114,338	109,328	109,328	133,081
 <i>Total Expenditures</i>	 358,091	 331,229	 338,995	 323,526
 <i>Funding Sources</i>				
Special Service Area Bond Fund	358,091	331,229	338,995	323,526
<i>Total Funds Sources</i>	358,091	331,229	338,995	323,526

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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 2022-2026 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 2022-2026 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 2022 if the project began in 2023 and was completed in 2026.

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 2022 with design of the roadway and then construction of the roadway in 2023, 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 2022-2026, the Village currently plans to directly transfer \$36,614,341 from the Corporate Fund for capital projects.

There is also a minimal impact on the 2022 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

\$18,335,150

Design

\$1,840,961

Annual activities include road surveying, clean construction and demolition debris soil testing, material testing, Capital Improvement Program (CIP) design (road, water, sanitary, storm and natural resources), inspectional and project management services, bridge and retaining wall inspection, drainage analysis and assessment, and associated design contingencies.

Road Resurfacing

\$3,963,398

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. In addition, Robincrest and surrounding streets will consist of replacement of the water main piping. 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 2.3 miles resurfaced in 2022. The roadways include:

- Harrison Street (Greenwood Road to Warren Road)
- Warren Road (Harrison Road to West End)
- Iroquois Drive (Mohawk Lane to Mohawk Lane)
- Robincrest Lane (Harlem Avenue to Spruce Street)
- Lincoln Street (Robincrest Lane to Central Road)
- Garden Court (Robincrest Lane to North End)
- Robincrest Lane (Shermer Road to Spruce Street)
- Spruce Street (Robincrest Lane to Central Road)
- Wissing Lane (Robincrest Lane to South End)
- Pfingsten CDS Curb Improvements
- Alley Reconstruction (Waukegan/South of Colfax)
- MARS Asphalt (various locations Village-wide)
- MARS Concrete (supplemental to Public Works budget)

Road Reconstruction

\$12,530,791

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 3.12 miles reconstructed in 2022. The roadways include:

- Basswood Court & Circle (Sequoia Trail to Silverwillow Drive)
- Redbud Lane (Blackthorn Drive to Sequoia Trail)
- Silverwillow Drive (Blackthorn Drive to Sequoia Trail)
- Blackthorn Drive (Sequoia Trail to 1505 Blackthorn)
- Chatham Road (Glenview Road to South End)
- Woodlawn Road (SSA) (Brandon Road to Wagner Road)
- Ferndale Road & CDS (Harms Road to Hunter Road)
- Parkview Road (Golf Road to North CDS)
- Central Road (SSA) (Harlem Avenue to Lehigh Avenue)
- Spruce Street (Harrison Street to Colfax Avenue)
- Birchwood Court (Shermer Road to Harrison Street)

SPECIAL PROJECTS

\$5,452,456

Bike and Sidewalk Master Plan Updates and ADA Transition Plan \$95,000

This project consists of updating the 2007 Bicycle and Sidewalk Master Plan (Plan) including reviewing the projects completed and infrastructure added since the Plan was adopted. An additional component of the Plan will be the inclusion of an ADA Transition Plan (ADA Improvements). The Plan and ADA Improvements will inform the Village of the current conditions and make recommendations to enhance the safety of the community, ensure the Village is fully ADA compliant, increase pedestrian and bicyclist access to multi-use paths and sidewalks, and provide better network connections to neighboring communities. The Plan and ADA Improvements will be utilized to prioritize areas of improvements on future network conditions or existing assets.

East Lake and Waukegan Road Intersection Phase II \$317,146

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 modifications 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 FY2022 and be completed in FY2023.

Chestnut Avenue and Bike Path Design Phase II \$90,940

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. This project also included design of the lighting system that was added to the project. Phase II Engineering was approved and started in FY2021 and is to be completed in FY2022.

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 modifications 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 FY2023.

Outdoor Dining, Parklets and Streetscape Improvements \$500,000

This project consists of designing and improving streetscape areas in the business districts of the Village (GTC and Downtown) to accommodate and improve outdoor dining in the public right-of-way or any other public property and the streetscape appearance, including such features decorative barriers/bollards, temporary parklets, parking bump outs/landscape islands, decorative lighting, signage and new/enhanced landscaping.

Glenview Road Bridge Middle Fork Phase I **\$150,000**

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. This project started in FY2021 and will continue in FY2022.

I-294 Ramps at Milwaukee Phase I **\$420,000**

The project consists of completing an Engineering Study of Tollway ramp alternatives and review the findings prior to consideration of any next steps related to any final designs or construction of potential ramp improvements at Milwaukee. The ramp alternatives would include a review of potential northbound exit ramp designs that could be implemented in a 5-10-year timeframe and potential southbound entrance ramp designs that could be implemented in a 10-20-year timeframe. The project consists of two components of the Phase I Engineering Study: 1) Pre-Phase I Engineering Analysis that has started in FY2021 and will be completed in FY2022 and 2) Phase I Engineering and Preliminary Design Report, if Village Board direction is provided to proceed in FY2022 and FY2023.

Miscellaneous Restoration / Tree Trimming & Removal **\$133,843**

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. Capital Projects staff will re-inspect all current and previous year capital projects and utilize this project funding to address any follow-up restoration measures and residents' reimbursements before transferring parkway maintenance responsibilities back to the adjacent residents and the Public Works Department.

Construction Project Contingency **\$200,709**

This budget is reserved as contingency funds related to any of the reconstruction or special projects programmed for construction in FY2022 and localized quick-win improvements (landscaping, grading, drainage, repairs) to the Village's infrastructure on public property or within public right-of-way, or under mitigating circumstances on private property.

Illinois Department of Transportation Willow Road/Pfingsten Improvements **\$47,048**

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 remaining Village cost share for the improvements, including construction of a multi-use path, upgrading traffic signal with new Emergency Vehicle Preemption system and other improvements requested by the Village. The construction of this project started in FY2021 and will be completed in FY2022

Glenview Road and Harlem Avenue Streetscape Phase I and II **\$200,000**

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, streetlight replacement, and traffic signal replacement at Harlem and Glenview. This project started in FY2021 and will continue next year.

Sign Design and Construction **\$200,000**

Following finalization by the Board of Trustees of gateway and downtown signage designs and locations for downtown Glenview and various community gateway locations, construction would include the

removal of existing signage and installation of signage on the public right-of-way. Additional community gateway and downtown signs could be constructed in a future phase.

Reach 1 Payback (Year 12) \$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 2022 CIP reflects year twelve of the twenty-year payback schedule.

Patriot Boulevard and Independence Intersection Phase I \$30,000

This project consists of evaluating and completing a traffic study and concept plan for the intersection of Patriot Boulevard and Independence Avenue to identified options to improve traffic flow and safety.

Pedestrian Crossing Enhancement \$90,000

This project consists of improving uncontrolled pedestrian crossings on Pfingsten Road at Miller Drive and Keenen Lane by installing push-button activated yellow flashing signs and upgrading the sidewalk approach ramps.

Chestnut Avenue Widening Construction & Inspections \$1,200,000

This construction project consists of improving Chestnut Avenue between Lehigh Avenue and Waukegan Road. The planned improvements include widening of the roadway to provide a continuous center left-turn lane or green 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. Phase II Engineering was approved and started in FY2021 and completed in FY2022. Construction is scheduled for FY2022 and it's supported by the Surface Transportation Program Grant in the amount of \$2,480,000 for the construction and construction engineering.

Pfingsten/East Lake/West Lake Intersection (Rebuild Public Infrastructure) \$400,000

This project consists of implementing traffic flow and safety improvements at the intersection of East Lake, West Lake, Pfingsten and Glenbrook HS based on the 2021 traffic study and coordination with multiple agencies and School District 225.

Downtown Parking \$1,000,000

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

Benchmark Updates \$20,000

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

Longvalley River Bank - Natural Resources Project Design \$55,000

This is a water quality project for the West Fork of the North Branch of the Chicago River on the 1200 block of Longvalley on the floodplain buyout property, where structures were removed in 2015 due to frequent and excessive flooding. The Village applied for 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 project consists of design of the proposed improvements, which follow best management practices, include removing invasive plan

species along the west riverbank, installing a bio-swale and rain garden along and within 40 feet of the river and stabilizing the riverbank. 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 riverbank. The proposed west bank stabilization project is expected to be design in FY2022 and constructed in FY2023.

Crack Sealing **\$98,400**
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 **\$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 ***\$2,357,770***

Water Main Replacement Projects **\$2,357,770**
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 2022 program will replace 21,700 feet (4.1 miles) of water main as proposed, which includes the planned reconstruction streets as well as the additional water main replacements added to those streets to be resurfaced based on the recommendations of the ongoing Water Main Master Plan.

Larch Avenue (Magnolia Street to Maple Street)
Linneman Street (Greenwood Road to Wendel Lane)

SANITARY SEWER PROJECTS ***\$228,957***

Sanitary Sewer Television Inspections **\$107,630**
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 **\$91,327**
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 **\$30,000**
This budget is reserved as cost-sharing with homeowners who convert private “gravity” sanitary sewer service to “overhead”. This reduces the risk of sanitary sewer backup into homes. The program funds projects 50/50 with a Village participation cap of \$7,500.

STORMWATER PROJECTS

\$3,433,692

Storm Sewer TV Inspections

\$95,692

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 Project Design

\$50,000

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

\$2,930,000

The proposed future project will include storm sewer improvements, within Tall Trees Subdivision, to reduce flooding issues. The improvements will include construction of underground, in-line detention and pump station. It is anticipated the project will receive support and funding from Metropolitan Water Reclamation District (MWRD) and the United States Army Corps of Engineers (USACE). Currently this project is programmed within FY2022 and FY2023. This project also includes conceptual design for Phase III which is anticipated to be constructed in FY2026.

Stormwater Master Plan Updates

\$275,000

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 recommendations. The goal is to update the Plan, including modeling and mapping, and review the existing programs to provide recommendations for future implementation of drainage improvement programs including cost sharing programs.

Rain Garden Program

\$8,000

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 will 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

\$55,000

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.

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	2022	2023	2024	2025	2026	TOTAL
Design						
Design/(Pavement Testing, Surveying)/Contingency	120,000	-	-	-	-	120,000
CCDD Testing	50,000	-	-	-	-	50,000
Road Design (B&W)	770,609	-	-	-	-	770,609
CIP Inspections (B&W)	700,352	-	-	-	-	700,352
CIP Project Management (B&W)	15,000	-	-	-	-	15,000
Core CIP Design/Project Management (2023-2025)	120,000	-	-	-	-	120,000
Bridge and Retaining Wall Inspection and Assessment	10,000	-	-	-	-	10,000
Natural Resource Project Design (Longvalley)	55,000	-	-	-	-	55,000
Design Subtotal	1,840,961	1,394,289	1,591,463	1,413,135	1,643,415	\$ 7,883,263
Road Resurfacing						
Harrison Street/Warren Road	220,000	-	-	-	-	220,000
Warren Road	257,500	-	-	-	-	257,500
Iroquois Drive	182,000	-	-	-	-	182,000
Robincrest Lane	1,143,766	-	-	-	-	1,143,766
Lincoln Street	94,950	-	-	-	-	94,950
Garden Court	165,194	-	-	-	-	165,194
Robincrest Lane	1,183,745	-	-	-	-	1,183,745
Spruce Street	202,096	-	-	-	-	202,096
Wissing Lane	135,995	-	-	-	-	135,995
Pfingsten CDS Curb Improvements	105,000	-	-	-	-	105,000
Alley Reconstruction (Waukegan/South of Colfax)	167,800	-	-	-	-	167,800
MARS Asphalt	80,433	-	-	-	-	80,433
MARS Concrete Supplemental to PW	24,918	-	-	-	-	24,918
Road Resurfacing Subtotal	3,963,397	1,913,084	3,638,072	4,656,435	4,625,101	\$ 18,796,089
Road Reconstruction						
Basswood Court & Circle	1,405,300	-	-	-	-	1,405,300
Redbud Lane	279,500	-	-	-	-	279,500
Silverwillow Drive	741,100	-	-	-	-	741,100
Blackthorn Drive	1,701,750	-	-	-	-	1,701,750
Chatham Road	2,137,049	-	-	-	-	2,137,049
Woodlawn Road (SSA)	1,378,092	-	-	-	-	1,378,092
Ferndale Road & CDS	1,517,000	-	-	-	-	1,517,000
Parkview Road	1,207,000	-	-	-	-	1,207,000
Central Road (SSA)	1,012,000	-	-	-	-	1,012,000
Spruce Street	743,000	-	-	-	-	743,000
Birchwood Court	409,000	-	-	-	-	409,000
Birchwood Court	12,530,791	10,311,876	9,978,546	3,726,950	7,311,443	\$ 43,859,606
Special Projects						
ADA Transition Plan	55,000	-	-	-	-	55,000
Adaptive Traffic Study	-	50,000	-	-	-	50,000
Chestnut Avenue and Bike Path Design Phase II	90,940	-	-	-	-	90,940
Crack Sealing (managed by PW & Baxter)	98,400	63,600	88,400	88,400	88,400	427,200
East Lake / Waukegan Construction (CMAQ)	-	-	500,000	-	-	500,000
East Lake / Waukegan Intersection Phase II (2021-2022)	317,146	440,000	-	-	-	757,146
Glenview Harlem Streetscape Phase I & II	200,000	-	-	300,000	-	500,000
Glenview Road Bridge - Middle Fork NBCR (Phase 1)	150,000	-	220,000	-	-	370,000
I-294 Ramps (Phase I)	420,000	-	-	-	-	420,000
Longvalley River Stabilization Project	-	400,000	-	-	-	400,000
Milwaukee/Zenith Intersection (ITEP)	-	500,000	-	-	-	500,000
Miscellaneous Restoration / Tree Trimming & Removal & Landscaping	133,843	20,800	90,000	21,632	95,000	361,275
Outdoor Dining, Parklets and Streetscape Improvements	500,000	-	-	-	-	500,000
Patriot Boulevard / Independence Intersection Phase I	30,000	-	-	-	-	30,000
Pedestrian Crossings Enhancement	90,000	-	-	-	-	90,000
Project Contingency	200,709	-	-	-	-	200,709
Reach 1 payback(year 12)	24,370	24,370	24,370	24,557	24,557	122,224
Rebuild Public Infrastructure/Pfingsten/E Lake/W lake Intersection	400,000	-	-	-	-	400,000
Seal Coating/ADA Ramp Replacement (PW)	20,000	20,000	25,000	25,000	25,000	115,000
Sign Design and Construction	200,000	-	-	-	-	200,000
Streetscape Improvements (Westside) - Glenview	-	2,700,000	-	-	-	2,700,000
Transfer from Permanent Fund (Parking)	1,000,000	-	-	-	-	1,000,000
Transportation Plan - Bike and Sidewalk Master Plan Updates	95,000	-	-	-	-	95,000
Waukegan Road Streetscape Phase 1	-	250,000	-	-	-	250,000
Willow Pfingsten Right Turn Lane	47,048	-	-	-	-	47,048
Willow-Shermer Intersection	160,000	-	-	250,000	-	410,000
Shermer Road Resurfacing - Phase I	-	-	-	-	305,080	305,080
Depot Parking Lot (West)	-	-	-	-	300,000	300,000
Depot Parking Lot (East)	-	-	-	-	350,000	350,000

CORE INFRASTRUCTURE	2022	2023	2024	2025	2026	TOTAL
Benchmark Updates	20,000	-	-	-	-	20,000
Chestnut Avenue Widening Const. & CE (STP/ITEP)	1,200,000	-	-	-	-	1,200,000
Comprehensive Plan Initiative to Coordinate Street Lighting	-	50,000	-	-	-	50,000
Lake/Milwaukee (IDOT) Path (TAP)	-	-	-	1,019,000	-	1,019,000
Natural Resource Project Construction	-	44,000	150,000	44,000	44,000	282,000
Willow Road Bridge Replacement at Techny Basin	-	-	50,000	-	-	50,000
Willow/Sanders (IDOT)	-	-	97,200	-	-	97,200
Special Projects Subtotal	5,452,456	4,562,770	1,244,970	1,772,589	1,232,037	\$ 14,264,822
Water System Projects						
Larch Ave	1,163,977	-	-	-	-	1,163,977
Linneman Street	1,193,793	-	-	-	-	1,193,793
Mary Kay Lane	-	2,793,993	-	-	-	2,793,993
Lilac Ave	-	918,320	-	-	-	918,320
Greendale Road	-	-	618,906	-	-	618,906
Wagner Road	-	-	1,486,861	-	-	1,486,861
Maple Leaf Drive	-	-	-	2,198,879	-	2,198,879
Raleigh Road	-	-	-	2,069,603	-	2,069,603
Grove Street	-	-	-	647,360	-	647,360
Vernon Road	-	-	-	-	1,303,732	1,303,732
Accelerated Water Main Project	-	2,000,000	3,000,000	1,225,000	-	6,225,000
Country Lane	-	-	-	-	1,611,431	1,611,431
Water System Projects Subtotal	2,357,770	5,712,313	5,105,767	6,140,842	2,915,163	\$ 22,231,856
CORE INFRASTRUCTURE	2022	2023	2024	2025	2026	TOTAL
Sanitary Sewer Projects						
Sanitary Sewer TV Inspections (review & report)	107,630	120,000	124,800	124,800	124,800	602,030
Sanitary Sewer and Manhole Lining	91,327	227,060	281,282	432,378	246,908	1,278,955
Cost Sharing Program - Overhead Sanitary Conversion	30,000	40,000	40,000	50,000	50,000	210,000
Sanitary Sewer Projects Subtotal	228,957	387,060	446,082	607,178	421,708	\$ 2,090,985
Storm Water Projects						
Storm Sewer TV Inspections (review & report)	95,692	100,495	104,514	104,514	104,514	509,729
Quickwin Storm and Special Project Design	20,000	19,673	20,000	25,000	30,000	114,673
Tall Trees Phase III Study	30,000	-	-	-	-	30,000
Tall Trees Flood Prevention Project	2,900,000	-	-	-	1,000,000	3,900,000
Storm Water Master Plan	275,000	-	-	-	-	275,000
Quickwin Storm construction	30,000	30,000	63,155	30,000	30,000	183,155
Cost Sharing - Rain Garden Program	8,000	10,000	15,000	5,000	15,000	53,000
Storm Water Lining	55,000	30,000	59,643	129,950	51,000	325,593
Cost Sharing Program - Engineering Inspections	20,000	15,000	20,000	15,000	20,000	90,000
Lehigh / Swainwood Detention	-	-	-	1,200,000	-	1,200,000
Phillips Drive Stormwater Improvements	-	-	-	-	500,000	500,000
Storm Water Projects Subtotal	3,433,692	205,168	282,312	1,509,464	1,750,514	\$ 7,181,150
TOTAL CORE INFRASTRUCTURE USES	29,808,024	24,486,560	22,287,212	19,826,593	19,899,381	\$ 116,307,770
PUBLIC WORKS	2022	2023	2024	2025	2026	TOTAL
Facilities Management						
Municipal Center	190,805	-	-	-	-	190,805
North Glen Train Station	-	-	-	207,548	-	207,548
North Parking Garage	1,866,520	-	-	-	-	1,866,520
South Parking Garage	2,799,780	-	-	-	-	2,799,780
Public Works Ph I	-	-	750,000	-	-	750,000
Public Works Ph III	613,795	-	-	-	-	613,795
Fire Station 13	224,347	-	76,432	-	-	300,779
Fire Station 14	-	-	76,432	-	-	76,432
Facilities Management Subtotal	5,695,247	-	902,864	207,548	-	\$ 6,805,659
Water Facilities and Train Stations						
West Lake Pump Station	-	-	-	170,040	-	170,040
Rugen Sr. Pump Station	-	762,711	-	-	-	762,711
Rugen Jr. Pump Station	-	-	-	784,160	-	784,160
Laramie Pump Station	431,848	-	-	-	-	431,848
Citizens Booster Station	-	-	-	35,880	-	35,880
Water Facilities and Train Stations Subtotal	431,848	762,711	-	990,080	-	\$ 2,184,639
Total Public Works	6,127,095	762,711	902,864	1,197,628	-	\$ 8,990,298
TOTAL 2021-2025 CAPITAL IMPROVEMENT PROGRAM	\$ 35,935,119	\$ 25,249,271	\$ 23,190,076	\$ 21,024,221	\$ 19,899,381	\$ 125,298,068

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

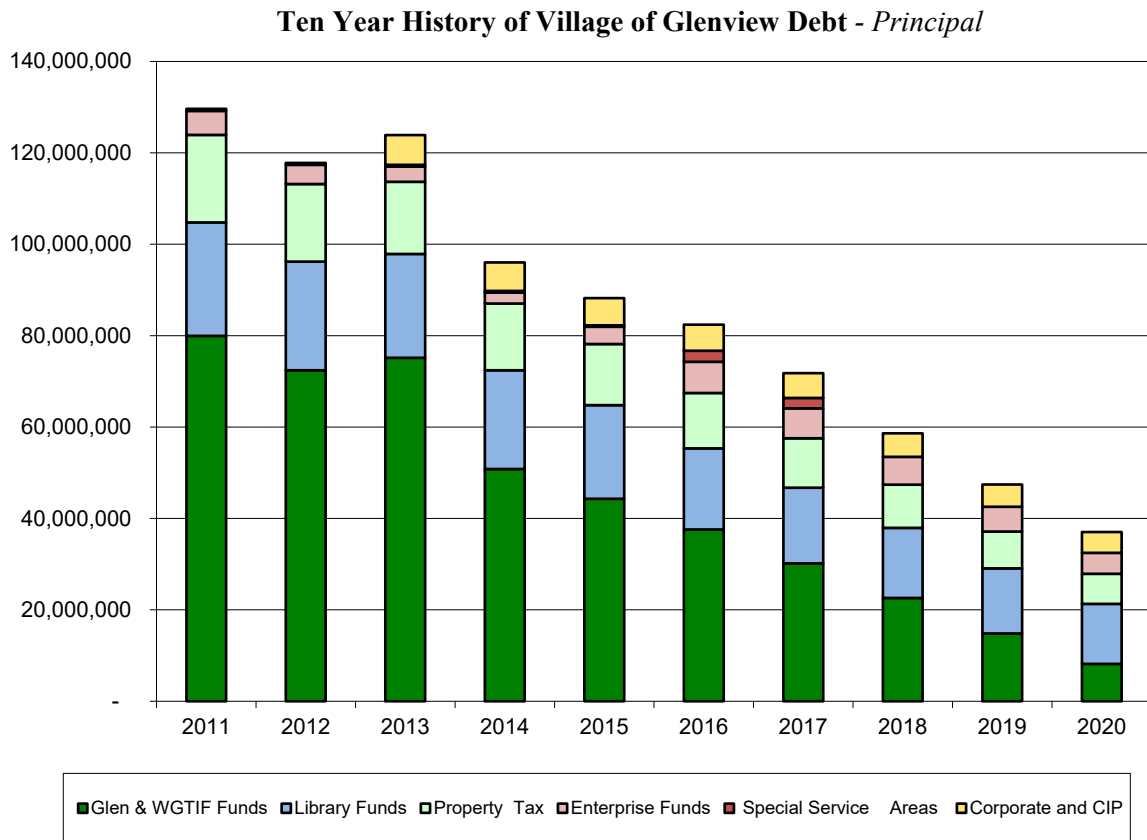
These bonds are similar to general obligation bonds except that they do not have the support of local property tax base for repayment. Instead, a source of revenue related to the project is pledged for repayment of the bonds. A typical revenue bond is related to the Water Fund. The user charges of the 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, 2020, 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, 2020 is:

Principal	\$ 37,035,075
Interest	\$ 5,271,383
Total	\$ 42,306,458

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
6,585,000	4,570,892	13,110,350	4,578,833	8,190,000	37,035,075

The 2021 Tax Levy requirement to meet debt service payments on the outstanding bonds is \$4,686,584; although \$1,134,282 is abated leaving a net requirement of \$3,552,302. 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.

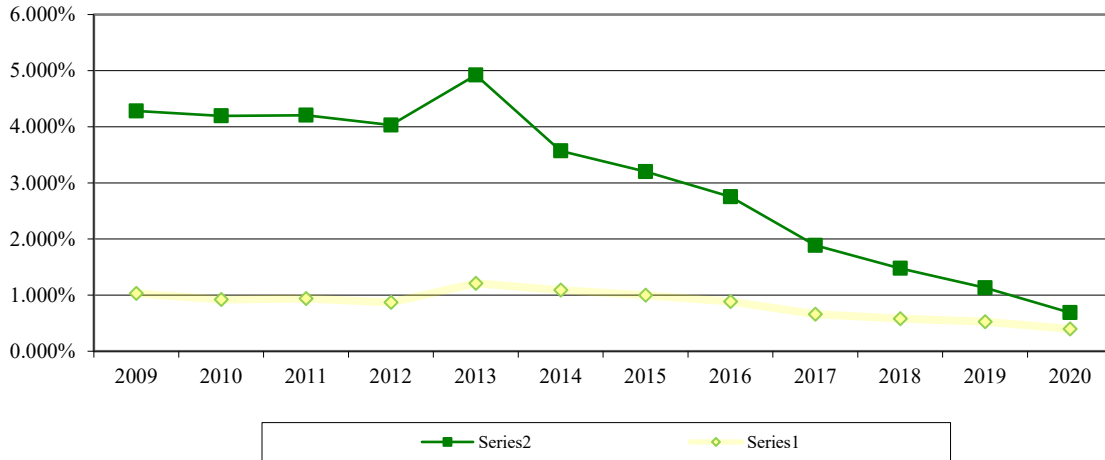
There are no set standards for the three guidelines because each community has a different set of circumstances. Communities that are growing must fund infrastructure projects before development can occur and will have higher debt burdens until businesses and people move-in, allowing the local economy 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 0.688%, 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)

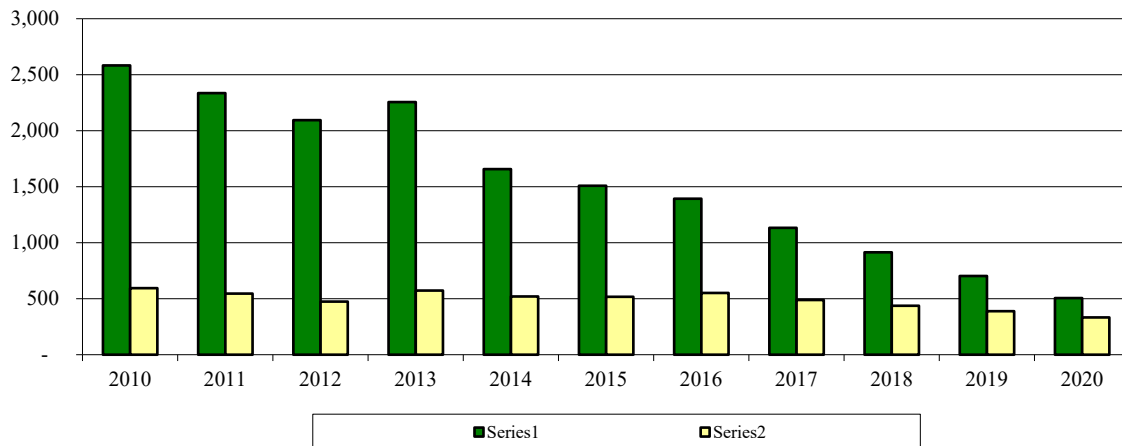


* Source: Cook County Clerk’s Office and Village of Glenview Finance Department Records

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 \$506 with TIF related debt and \$333 without TIF related debt.

Total Debt per Capita

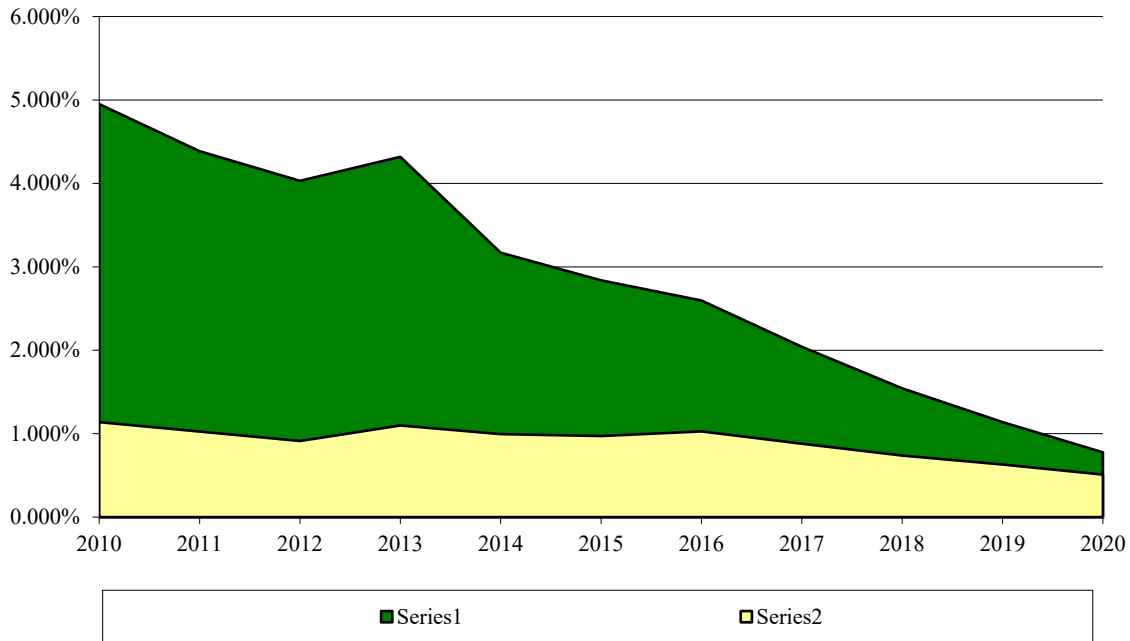


* Source: Cook County Clerk’s Office, U.S. Census Bureau, and Village of Glenview Finance Department Records

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 0.776% and without TIF related debt the ratio is 0.510%.

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 2021. 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, 2020 (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	\$ 6,210,000
GO Refunding Bond Series 2012B	Refunding of Series 2004B	Property Tax Levy (Debt Service)	3.000% 4.000%	2024	\$14,575,000	\$ 6,585,000
GO Bond Series 2013A	Village Hall Relocation Project	Corporate Fund	2.000% 4.000%	2033	\$ 6,065,000	\$ 4,315,000
GO Bond Series 2013B	Waukegan/Golf Intersection Improvements	Waukegan/Golf Project Revenues (TIF)	1.500% 3.500%	2023	\$ 4,385,000	\$ 1,980,000
GO Refunding Bond Series 2016A	Refunding of Series 2009A	Property Tax Levy (Debt Service)	4.450% 5.910%	2029	\$15,326,600	\$ 13,110,350
Notes Payable						
Draw/Term Note	AMI Meter Installation	Waterworks and Sewerage Funds	2.000%	2025	\$ 6,876,024	\$ 4,578,833
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	\$ 255,892

VILLAGE OF GLENVIEW

LONG-TERM DEBT REQUIREMENTS ILLINOIS ENVIRONMENT PROTECTION AGENCY LOAN December 31, 2020

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

Future Principal and Interest Requirements

Fiscal Year Ending December 31,	Requirements		
	April 14	October 14	Total
2021	\$ 12,186	\$ 12,185	\$ 24,371
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	12,188	-	12,188
Total	\$ 134,039	\$ 121,850	\$ 255,889

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, 2020

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
2021	\$ 6,210,000	\$ 248,400	\$ 6,458,400	2021	\$ 124,200	2021	\$ 124,200
Total	\$ 6,210,000	\$ 248,400	\$ 6,458,400		\$ 124,200		\$ 124,200

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, 2020

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
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	\$ 6,585,000	\$ 602,800	\$ 7,187,800		\$ 301,400		\$ 301,400

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, 2020

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
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	<u>\$ 4,315,000</u>	<u>\$ 1,241,936</u>	<u>\$ 5,556,936</u>		<u>\$ 620,968</u>		<u>\$ 620,968</u>

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, 2020

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
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	<u>\$ 1,980,000</u>	<u>\$ 133,500</u>	<u>\$ 2,113,500</u>		<u>\$ 66,750</u>		<u>\$ 66,750</u>

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, 2020

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
2021	\$ 1,191,850	\$ 571,644	\$ 1,763,494	2021	\$ 285,822	2021	\$ 285,822
2022	1,250,950	512,052	1,763,002	2022	256,026	2022	256,026
2023	1,314,975	449,504	1,764,479	2023	224,752	2023	224,752
2024	1,383,925	383,756	1,767,681	2024	191,878	2024	191,878
2025	1,452,875	314,560	1,767,435	2025	157,280	2025	157,280
2026	1,521,825	241,916	1,763,741	2026	120,958	2026	120,958
2027	1,600,625	165,824	1,766,449	2027	82,912	2027	82,912
2028	1,669,575	101,800	1,771,375	2028	50,900	2028	50,900
2029	1,723,750	51,712	1,775,462	2029	25,856	2029	25,856
Total	\$ 13,110,350	\$ 2,792,768	\$ 15,903,118		\$ 1,396,384		\$ 1,396,384

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, 2020

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
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	\$ 4,578,833	\$ 251,979	\$ 4,830,812		\$ 125,644		\$ 126,335

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 2020 Actual	Fiscal Year 2021 Projected		Fiscal Year 2022 Budget
		Budget	Actual	
<i>Beginning Fund Balance/ Net Position</i>	\$ 5,427,616	\$4,776,688	\$4,776,688	\$4,667,480
<i>Budgeted Revenues</i>				
Local Taxes	6,393,333	6,352,768	6,503,677	8,190,023
Fees and Fines	30,585	24,000	24,000	-
Charges for Services	19,079	26,300	23,117	31,300
Intergovernmental	1,191,756	1,193,334	1,216,758	1,233,618
Investment Income	36,395	51,500	2,688	4,000
Other/Miscellaneous	27,277	22,000	25,000	22,000
Transfers In	50,000	-	17,000	40,000
<i>Total Revenues</i>	7,748,425	7,669,902	7,812,240	9,520,941
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	5,471,967	5,825,111	5,631,045	5,824,604
Contractual Services	996,942	1,227,843	987,706	1,399,670
Commodities	492,189	591,115	558,343	614,365
Other Operating Costs	71,134	88,570	83,694	55,150
Capital Outlay	828,298	313,377	303,435	117,700
<i>Total Operating Expenditures</i>	7,860,530	8,046,016	7,564,223	8,011,489
<i>Other Expenditures</i>				
Transfer Out	538,824	357,224	357,224	350,000
<i>Total Other Expenditures</i>	538,824	357,224	357,224	350,000
<i>Total Expenditures</i>	8,399,354	8,403,240	7,921,447	8,361,489
<i>Ending Fund Balance/ Net Position</i>	\$ 4,776,688	\$ 4,043,350	\$ 4,667,480	\$ 5,826,933

Library Debt Service Bond Fund

	Fiscal Year 2020	Fiscal Year 2021		Fiscal Year 2022
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ 538,499	\$ 593,261	\$ 593,261	\$ 592,119
<i>Budgeted Revenues</i>				
Property Tax	1,806,842	1,781,129	1,758,873	1,780,632
Investment Income	10,173	10,500	4,700	4,700
<i>Total Revenues</i>	1,817,014	1,791,629	1,763,573	1,785,332
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual Services	220	220	220	220
Bond Principal	1,132,750	1,191,850	1,191,850	1,250,950
Bond Interest	628,282	571,644	571,645	512,052
Escrow Agent Fee	1,000	1,000	1,000	1,000
<i>Total Operating Expenditures</i>	1,762,252	1,764,714	1,764,715	1,764,222
<i>Total Expenditures</i>	1,762,252	1,764,714	1,764,715	1,764,222
<i>Surplus/(Deficit)</i>	54,762	26,915	(1,142)	21,110
<i>Ending Fund Balance/ Net Position</i>	\$ 593,261	\$ 620,176	\$ 592,119	\$ 613,229

Library Special Reserve Fund

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020 Actual	Budget	Projected Actual	2022 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$ 795,042	\$ 261,110	\$ 261,110	\$ 446,673
<i>Budgeted Revenues</i>				
Investment Income	4,097	4,000	130	1,030
Transfer In	538,824	357,224	357,224	350,000
Other Revenues	-	-	339	-
<i>Total Revenues</i>	542,921	361,224	357,693	351,030
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	149,185	10,500	52,155	41,000
Capital Outlay	927,669	149,964	119,974	319,000
<i>Total Operating Expenditures</i>	1,076,854	160,464	172,129	360,000
<i>Total Expenditures</i>	1,076,854	160,464	172,129	360,000
<i>Surplus/(Deficit)</i>	(533,932)	200,760	185,564	(8,970)
<i>Ending Fund Balance/ Net Position</i>	\$ 261,110	\$ 461,870	\$ 446,673	\$ 437,703

2022 Gift Funds

	Fiscal Year	Fiscal Year 2021		Fiscal Year
	2020 Actual	Budget	Projected Actual	2022 Budget
<u>Fund 810 Friends of the Library</u>				
<i>Beginning Fund Balance</i>	\$ 51,466	\$ 40,755	\$ 40,755	\$ 78,855
<i>Budgeted Revenues</i>				
Investment Income	424	100	100	100
Donations	40,000	40,000	40,000	40,000
<i>Total Revenues</i>	40,424	40,100	40,100	40,100
<i>Budgeted Expenditures</i>				
Miscellaneous	1,134	2,000	2,000	3,000
Transfer to Library Operating	50,000	-	-	40,000
<i>Total Expenditures</i>	51,134	2,000	2,000	43,000
<i>Ending Fund Balance</i>	\$ 40,755	\$ 78,855	\$ 78,855	\$ 75,955
<u>Fund 820 Gift</u>				
<i>Beginning Fund Balance</i>	\$ 85,494	\$ 107,849	\$ 107,849	\$ 109,934
<i>Budgeted Revenues</i>				
Investment Income	837	750	375	400
Donations	1,748	800	2,170	2,000
Transfer from Foundation Fund	20,000	-	-	-
<i>Total Revenues</i>	22,585	1,550	2,545	2,400
<i>Budgeted Expenditures</i>				
Capital Outlay	230	1,000	460	1,000
<i>Total Expenditures</i>	230	1,000	460	1,000
<i>Ending Fund Balance</i>	\$ 107,849	\$ 108,399	\$ 109,934	\$ 111,334

2022 Gift Funds Continued

	Fiscal Year 2020 Actual	Fiscal Year 2021 Budget	Fiscal Year 2021 Projected Actual	Fiscal Year 2022 Budget
<u>Fund 825 GPL Foundation Fund</u>				
<i>Beginning Fund Balance</i>	\$ 50,625	\$ 48,335	\$ 48,335	\$ 44,035
<i>Budgeted Revenues</i>				
Investment Income	515	500	250	250
Donations	18,051	25,000	13,500	15,000
<i>Total Revenues</i>	18,567	25,500	13,750	15,250
<i>Budgeted Expenditures</i>				
Other Professional	339	-	500	500
Miscellaneous	518	20,000	250	43,785
Transfer to Fund 805	20,000	-	17,300	15,000
<i>Total Expenditures</i>	20,857	20,000	18,050	59,285
<i>Ending Fund Balance</i>	\$ 48,335	\$ 53,835	\$ 44,035	\$ (0)

VILLAGE OF GLENVIEW



BUDGET RESOLUTION

RESOLUTION NO. 21-139

A RESOLUTION ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF GLENVIEW FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2022

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, 2022, as prepared by the Budget Officer and submitted to the corporate authorities, was placed on file at the Village Hall, Management Services Department, at the Glenview Public Library and on the Village’s website on November 24, 2021, for public inspection as provided by Statute;

WHEREAS, pursuant to notice duly published in a newspaper of general circulation in the Village on November 25, 2021, the corporate authorities held a public hearing on the 2022 tentative annual budget on December 7, 2021; 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, 2022 and ending December 31, 2022.

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, 2022 and ending December 31, 2022, 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 2022, 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.

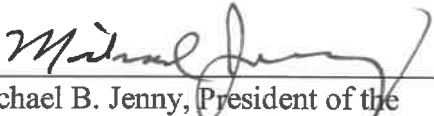
PASSED this 7th day of December, 2021.

AYES: Bland Cooper DeBoni Doron Gitles Sidoti

NAYS: None

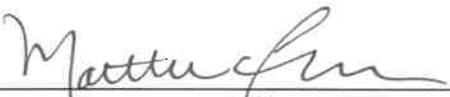
ABSENT: None

APPROVED by me this 7th day of December, 2021



Michael B. Jenny, President of the
Village of Glenview, Cook County, Illinois

ATTEST:



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

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VILLAGE OF GLENVIEW



2021 TAX LEVY CALCULATION

Village of Glenview
2021 Property Tax Levy Calculation

Levy Component	2021				2020		% Change
	Proposed Levy	Less Abatement Ordinance	Net Levy	Plus Loss Provision	Proposed Extended Levy	Final Extended Levy	
Corporate Operations	\$2,288,364	\$0	\$2,288,364	\$68,651	\$2,357,015	\$0	0.00%
IMRF	1,324,000	0	1,324,000	39,720	1,363,720	1,102,209	23.73%
Police Pension	3,852,850	0	3,852,850	115,586	3,968,436	3,845,861	3.19%
Fire Pension	5,814,665	0	5,814,665	174,440	5,989,105	5,933,749	0.93%
Subtotal	\$13,279,879	\$0	\$13,279,879	\$398,396	\$13,678,275	\$10,881,819	25.70%
Debt Service							
2012B Refunding Bonds	1,789,300	0	1,789,300	89,465	1,878,765	1,875,195	0.19%
2013A Corporate Purpose Bonds	429,032	(429,032)	0	0	0	0	0.00%
2013B Corporate Purpose Bonds	705,250	(705,250)	0	0	0	0	0.00%
Total Village Debt Service	\$2,923,582	(\$1,134,282)	\$1,789,300	\$89,465	\$1,878,765	\$1,875,195	0.19%
Total Village Tax Levy	\$16,203,461	(\$1,134,282)	\$15,069,179	\$487,861	\$15,557,040	\$12,757,014	21.95%
Library Operations	\$8,173,195	-	\$8,173,195	\$245,196	\$8,418,391	\$6,585,384	27.83%
2016A Refunding Bonds	\$1,763,002	-	\$1,763,002	\$88,150	\$1,851,152	1,851,669	-0.03%
Total Library Tax Levy	\$9,936,197	\$0	\$9,936,197	\$333,346	\$10,269,543	\$8,437,053	21.72%
COMBINED TOTAL LEVY	\$26,139,658	(\$1,134,282)	\$25,005,376	\$821,207	\$25,826,583	\$21,194,067	21.86%

TAX LEVY ORDINANCE 2021
ORDINANCE NO. 6454

AN ORDINANCE LEVYING TAXES FOR THE 2021 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 2021 tax year to be collected in fiscal year 2022.

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 2021 tax year is hereby ascertained to be the sum of \$26,139,658.00 (Twenty-Six Million One Hundred Thirty Nine Thousand Six Hundred Fifty Eight and No/100 Dollars).

Section 3: That the sum of \$26,139,658.00 (Twenty-Six Million One Hundred Thirty Nine Thousand Six Hundred Fifty Eight and No/100 Dollars) is the total 2021 Tax Levy for the Operations, Pensions and Debt Service of The Village of Glenview and the Glenview Public Library as follows:

Corporate	\$2,288,364
IMRF Pension, Included in Corporate	1,324,000
Police Pension	3,852,850
Firefighters’ Pension	5,814,665
2012-B Refunding Bonds	1,789,300
2013-A G.O. Bonds	429,032
2013-B G.O. Bonds	705,250
Glenview Public Library	8,173,195
Library Debt Service 2016-A Refunding Bonds	<u>1,763,002</u>
 Total 2021 Tax Levy	 \$26,139,658

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 \$26,139,658.00 (Twenty-Six Million One Hundred Thirty Nine Thousand Six Hundred Fifty Eight 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 \$26,139,658.00 (Twenty-Six Million One Hundred Thirty Nine Thousand Six Hundred Fifty Eight and No/100 Dollars), which said total amount the Village required to be raised by taxation for the 2021 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 7th day of December, 2021.

AYES: Bland Cooper DeBoni Doron Gitles Sidoti

NAYS: None

ABSENT: None

APPROVED by me this 7th day of December, 2021



Michael B. Jenny, President of the
Village of Glenview, Cook County, Illinois

ATTESTED and FILED in my office the
7th day of December, 2021.



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

Appendix A

Appendix A

<u>GENERAL CORPORATE FUND</u>	<u>2022 Budget</u>	<u>2021 Levy Amount</u>
Personnel	\$36,619,171	\$3,612,364
Contractual	18,285,857	
Commodities	2,133,956	
Other Charges	10,685,865	
Capital Outlay	176,000	
Internal Service Charges	4,973,775	
Transfers Out	8,978,332	
TOTAL GENERAL CORPORATE FUND	\$81,852,956	\$3,612,364
<u>POLICE PENSION FUND</u>		
Personnel	\$6,076,655	\$3,852,850
Contractual	207,266	
TOTAL POLICE PENSION FUND	\$6,283,921	\$3,852,850
<u>FIREFIGHTER'S PENSION FUND</u>		
Personnel	\$7,922,907	\$5,814,665
Contractual	332,514	
TOTAL FIREFIGHTER'S PENSION FUND	\$8,255,421	\$5,814,665
<u>WAUKEGAN/GOLF TIF FUND</u>		
2013-B G.O. - Principal and Interest	\$705,250	\$705,250
TOTAL WAUKEGAN/GOLF TIF FUND	\$705,250	\$705,250
<u>CORPORATE PURPOSE BONDS FUND</u>		
2012-B G.O. - Principal and Interest	\$1,789,300	\$1,789,300
2013-A G.O. - Principal and Interest	\$429,032	\$429,032
TOTAL CORPORATE PURPOSE BONDS FUND	\$2,218,332	\$2,218,332
<u>LIBRARY FUND</u>		
Personnel	\$5,824,603	\$5,824,603
Contractual	1,469,670	1,469,670
Commodities	594,365	594,365
Other Charges	55,150	55,150
Capital Outlay	117,700	117,700
Transfers Out	500,000	111,707
TOTAL LIBRARY FUND	\$8,561,488	\$8,173,195
<u>LIBRARY DEBT SERVICE FUND</u>		
2016-A G.O. - Principal and Interest	\$1,763,002	\$1,763,002
TOTAL LIBRARY DEBT SERVICE FUND	\$1,763,002	\$1,763,002

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
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