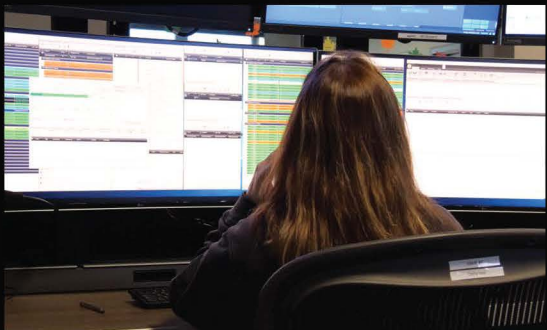


Village of Glenview

2023 Adopted Annual Budget



Making Life Better



The Village of Glenview

Fiscal Year 2023 Adopted Annual Budget

Presented to:

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**Village of Glenview
Illinois**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director

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The Village of Glenview

December 6, 2022

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 2023. 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 2023 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 Village does not levy a property tax rate but rather levies a specific dollar amount. For the 2022 property tax levy to be collected in 2023, the levy includes a \$75,346 increase to capture the Equalized Assessed Value (EAV) associated with newly annexed, constructed, or improved property, which represents a 0.50% increase from the 2021 tax year. In 2022, the Village annexed a large area which normally would not be included in the EAV until the 2023 levy year, however since services are being provided now, an amount was estimated and added to the 2022 levy of \$326,913. It is important to note that the total increase of \$402,259 for the new EAV will have no impact on current taxpayers. Glenview's long history of holding the line on property tax increases has established Glenview as one of the lowest Village property tax amounts paid to the municipality when compared with neighboring communities.

The adopted budget includes Village-wide revenues of \$186,811,567, of which \$88,291,764 are in the Corporate Fund. The Village-wide expenditures are \$185,686,857, of which \$87,954,152 are in the Corporate Fund. This results in a Village-wide surplus of \$1,124,710 and a Corporate Fund surplus of \$337,612. Ending fund balances for all Village funds remain within the approved Village fund balance policies.

2023 Financial Position

The Village of Glenview has maintained a stable financial position even though inflation was at a 40-year high in 2022. 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 \$35.6M 2023 Capital Improvements Program (CIP)
- The Village continues its commitment to appropriately fund employee pension benefits

In a sustained effort to be prepared for potential shifts in the economy, the Village Board gave direction to temporarily change the Corporate Fund Balance Policy from between 35% and 45% of expenditures to 40% to 50% 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. Temporarily increasing the fund balance allows the Village to be in a better position to absorb a potential economic downturn which would most likely be evidenced by reduced levels of revenues coming into the Corporate Fund as seen during the pandemic.

The 2023 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 including recovering from the pandemic while mitigating high inflation. Economists are predicting a recession however the severity, length, and timing is unknown. The Village prepared a financial response plan to respond should their predictions come to fruition. The plan includes use of cash reserves and a reduction in operating expenses. The plan does not include reductions in service levels or staffing levels. Sales and income tax receipts continue to come in higher than expectations, but staff is keeping a close eye on them.

On March 11, 2021, President Biden signed H.R. 1319, entitled the American Rescue Plan (ARP) Act of 2021. The law provided \$1.9 trillion in economic stimulus and COVID-19 relief to be used for immediate recovery needs and long-term initiatives. The Village of Glenview received their allocation of \$6,431,248.66 based on population through the State of Illinois. The Village Board has given direction to invest in multiple projects including lead service line replacement, water main replacement in accordance with the water strategic plan, business support programs, and a downtown streetscape project.

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 2023, the Village has been awarded over \$51,800,000 in federal, state and local funds to support a number of infrastructure projects, of which \$8,640,000 was secured for 2022 and 2023. Staff continues to have project-ready plans to submit for outside funding as additional opportunities become available.

During the pandemic, sales and home rule sales taxes declined but have shown continued improvement. Fortunately, 2023 general sales tax is projected to be \$732,509 higher than the original 2022 budgeted amount, a 3.3% increase. 2023 home rule sales tax is projected to be \$915,671 higher than the 2022 budget, an 8.5% increase.

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 2023, building permit and related fee revenues are budgeted to remain relatively flat with the 2022 projection, at \$2,921,767 and \$3,076,713, respectively. One 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

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. Yearly, the Village of Glenview forecast team meets with each department to discuss the purpose of the financial forecast, identify anticipated key department initiatives and priorities, and consider potential operational and financial impacts of pending legislation, opportunities, and threats. 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 2023-2027 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 which includes a summary of the projected surplus or deficit for each of the five years. For any year within the five-year forecast that is showing a deficit, a plan is included on how the deficit will be addressed.

Any significant impacts would be brought to the Board. This report also included a response plan should there be an economic downturn soon which was accepted by the Village Board and used as support to temporarily increase the Corporate Fund Balance Policy.

The financial goals come from the strategic priorities (see page 37) 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:

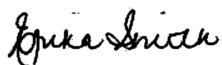
- ✓ Pay-as-you-go method for capital projects to avoid the costs associated with debt issuances when possible. Programs that are currently funded on a pay-as-you-go basis include capital projects, capital equipment replacement, and facility repair and replacement
- ✓ Continue to fully fund required pension 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 2023 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 2023 budget. There were no changes between the 2023 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. 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 and "Make Life Better" continue to be the important cornerstones in every department.

Sincerely,



Erika Smith
Finance Director

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VILLAGE OF GLENVIEW



INTRODUCTION AND OVERVIEW

How to Use This Document

The goal of the Annual Budget is to describe how estimated resources available to the Village will be used to provide services to the community during the budget period. The budget document illustrates the Village's projected revenues, operational expenditures, capital expenditures, and expected financial results for the budget period. The Annual Budget also serves as a legal document that provides staff the authority to expend village funds. Lastly, the budget document serves as a goal setting and policy document and includes the Village goals, policies, and procedures approved by the Village Board as part of the budget approval process.

The document is presented in a format that provides several levels of financial and operational detail; by fund and by department. This budget is divided into seven sections: Introduction and Overview, 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 2023 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.

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 2023 Budget Resolution, 2022 Tax Levy documents, 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 Annual Comprehensive 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.



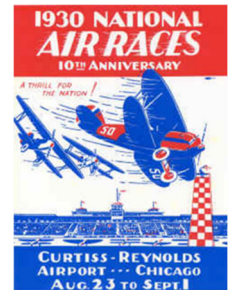
Originally the village was called South Northfield, then for a time North Branch. In 1878, Fred Hutchings named it Oak Glen. But the railroad already had a stop by that name, so another designation had to be found. After an attempt to call it Hutchings after the donor of the land (Sara Hutchings didn't 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 44,692 at the 2010 Census. The 2020 Census recorded a population of 48,705, up 8.9% from the 2010 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.

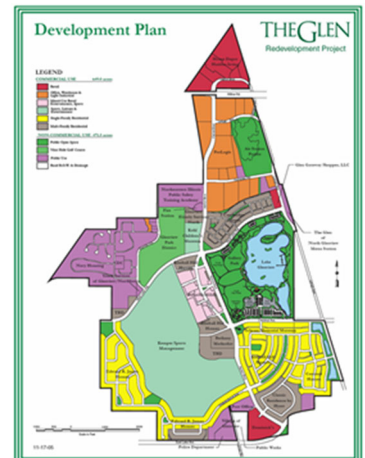


From 1937-1995, the Glenview Naval Air Station was an integral part of the Village of Glenview. For 58 years, the Village enjoyed a strong, friendly and productive relationship with the Navy men and women stationed at the Base. U.S. Naval air power came of age in the years prior to and during World War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



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 2023.
- 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 was completed for the 2022 school year.
- North Shore Country Club received approval in 2020 of renovations to the existing pool area, accessory buildings and modifications to the existing parking area and construction was completed in 2022.
- A new senior center catering to the needs of an aging community was approved for the vacant

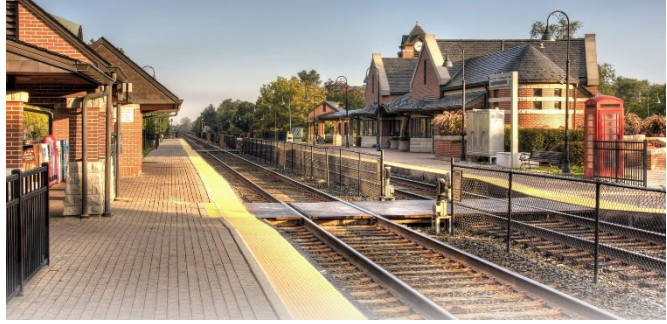
parcel at 3355 Milwaukee Avenue. The 13,138 square foot Glenview Center for Seniors was approved in 2021 and is expected to be occupied in 2023.

- 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 summer 2023.
- 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. Completion of the construction is expected to occur in summer 2023.
- A new 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 Winter 2023.
- Almost 300 acres of former Allstate Insurance Headquarters property was annexed into the Village of Glenview in 2022. A 230-acre Dermody Logistics campus is proposed on the site along Sanders Road, Willow Road and I-294 and would be made up of 3.2M square feet of space once all three phases of the development is complete. The project is expected to take five years to construction and mass grading and work on Phase 1 is ongoing.
- The Willow Crossing Shopping Center received approval and would consist of 5 commercial buildings at 2660 Pfingsten Road. The 57,000 s.f. development is expected to have medical office, Montessori school, restaurant, service and retail uses, with construction beginning in the summer of 2023.
- A new 13-unit Dearlove Apartment building is proposed at 10335 Dearlove Road. Each unit has four bedrooms that would be rented out and construction is anticipated to begin this summer.

The Village's 2021 equalized assessed valuation was \$3,066,000,015; of this amount, 72.2% was classified as residential, and 27.8% 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 48,150 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, Anixter, Kraft Foods Technology Center, Beltone, and North American Corporation. 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.

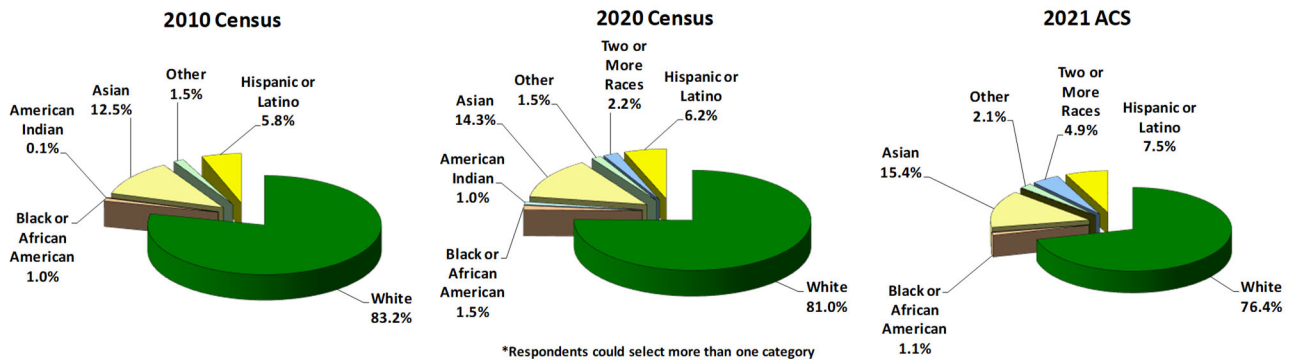
Village of Glenview Demographics

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
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	46.2	66,098	118,019	148,277	51,546
2021	48,150	48% 23,146	52% 25,004	46.0	70,217	123,771	153,186	58,182

Source: ACS 2012 to 2021 Estimates and 2020 Special Census.

Population Diversity*

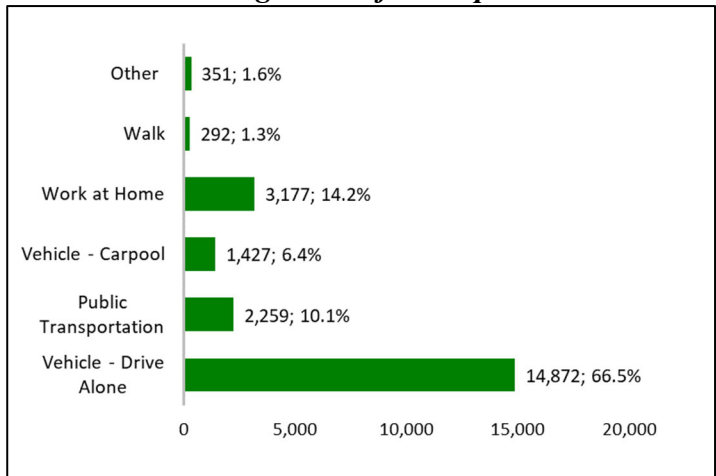


Age Breakdown of Village Population

Age	Amount
0-9 Years	5,891
10-14 Years	3,425
15-24 Years	5,137
25-34 Years	3,084
35-44 Years	5,736
45-54 Years	7,036
55-64 Years	6,714
65-74 Years	5,976
75-84 Years	2,904
85 Years & Over	2,247

Source: ACS 2021 Estimates

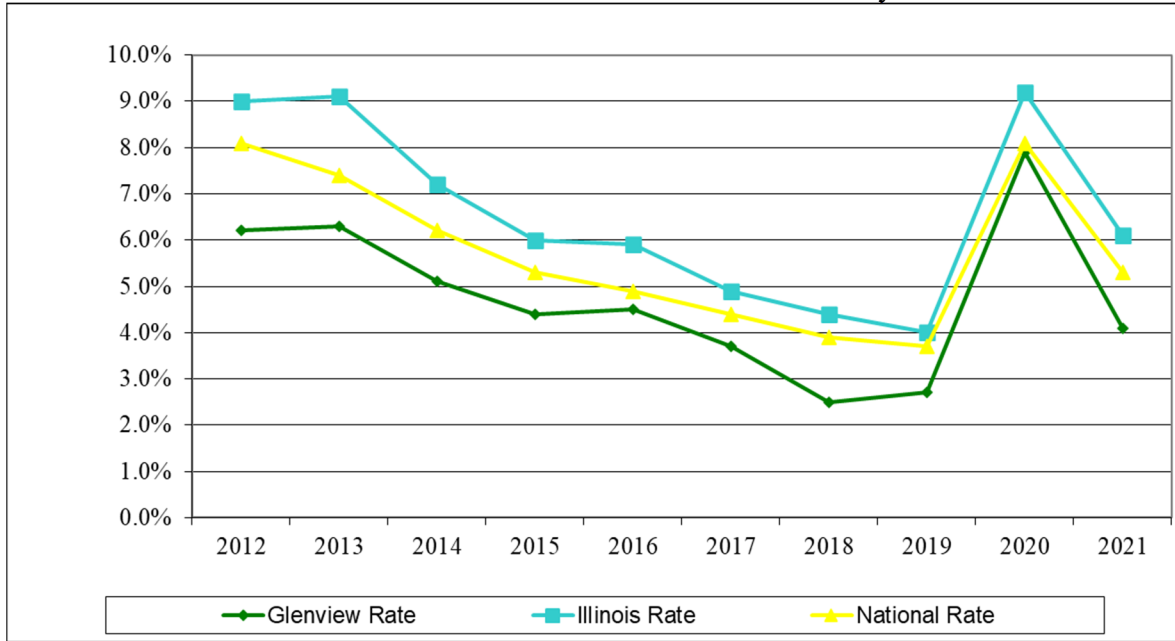
Commuting Mode of Transportation



Source: ACS 2021 Estimates

Unemployment Rates

The Village's 2021 unemployment rate was 4.1%, which was 2% below the State of Illinois rate of 6.1% and 1.2% below the National rate of 5.3%. Historical rates for the last ten years are shown below.



Source: Illinois Department of Employment Security

Principal Employers

Employer	Number of Employees	Percentage of Total Village Population
Astellas	2,448	5.03%
Abt Electronics	1,660	3.41%
Glenbrook Hospital	1,000	2.05%
Anixter, Inc.	916	1.88%
Glenview Comm. School Dist 34	740	1.52%
ITW	640	1.31%
Kraft Foods Technology Center	580	1.19%
Glenbrook South High School	405	0.83%
Signode	393	0.81%
Glenview Terrace Nursing Home	351	0.72%

Principal Property Taxpayers

Taxpayer	Taxable Assessed Valuation (TAV)	Percentage of Total Village TAV
Illinois Tool Corp	50,811,585	1.83%
Abt Electronics	33,546,524	1.21%
The Glenview Center	23,611,869	0.85%
Astellas US Holdings	22,031,355	0.80%
CPUS Glen Pointe LP	20,964,516	0.76%
Signode, Division of ITW	20,699,583	0.75%
Glen Gate Retail LLC	20,087,027	0.73%
Kimco Realty Corp.	19,121,202	0.69%
Globe Patriot LLC	18,436,803	0.67%
Cole of Glenview IL LLC	16,700,993	0.60%

Source: Village of Glenview 2021 Annual Comprehensive Financial Report

Housing Statistics Last Ten Fiscal Years

Year	Average Household Size	Median Home Value	Owner Occupied Housing	Renter Occupied Housing
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
2020	2.57	498,000	79% 14,269	21% 3,789
2021	2.58	529,500	79% 14,568	21% 3,838

Source: ACS 2012 to 2021 Estimates

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 along with 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, review upcoming projects, and consider ongoing resident feedback and requests 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

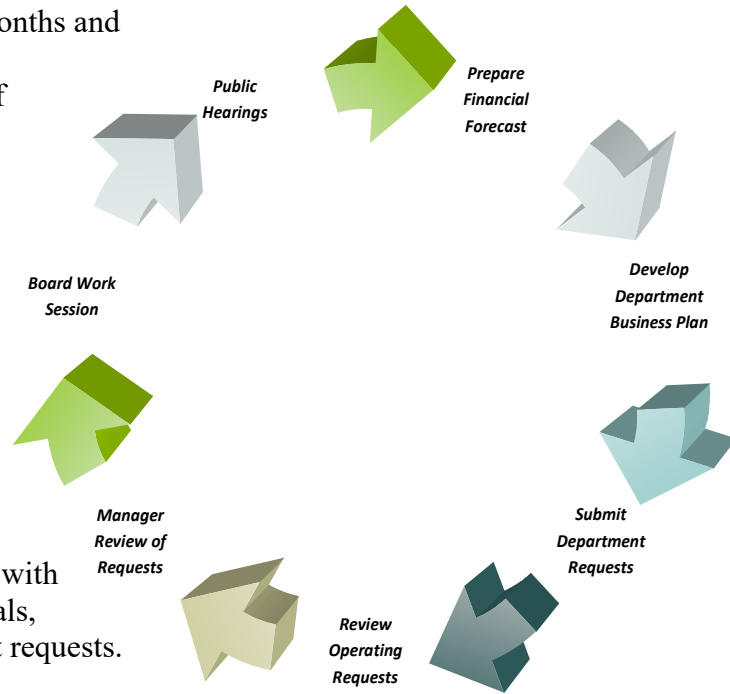
The Village Board holds several workshop sessions and invites the public to attend. Each workshop has a different focus and all funds are presented.

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 require a Resolution.



2022 Schedule for FY 2023 Budget Preparation

Goal Setting/Planning

January	Development of strategic priorities and Management Team goals
February - March	Creation of five-year financial forecasts for 2023 - 2027

Schedule Kick-off

May	Department Head Budget Priorities Development
	Budget Entry Training

Department Budget Development

July	Departments complete budget entry for 2022 Projections and 2023 Budget
	Budget Team Reviews 2022 Projections and 2023 Budget - All Funds
	2023 Personnel Initial Projections Complete

Village Manager Review

August	Village Manager, Village Departments and Budget Team Review Department Budgets
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Budget Workshops/Board Review

September 8, 2022	Public Presentation of Capital Improvement Program, Corporate Fund Overview, and Financial Response Plan for a Potential Economic Downturn
October 11, 2022	Public Presentation of Corporate Fund Department Budgets, Miscellaneous Funds, and Water and Sewer Rates
October 27, 2022	Public Presentation of Remaining Funds

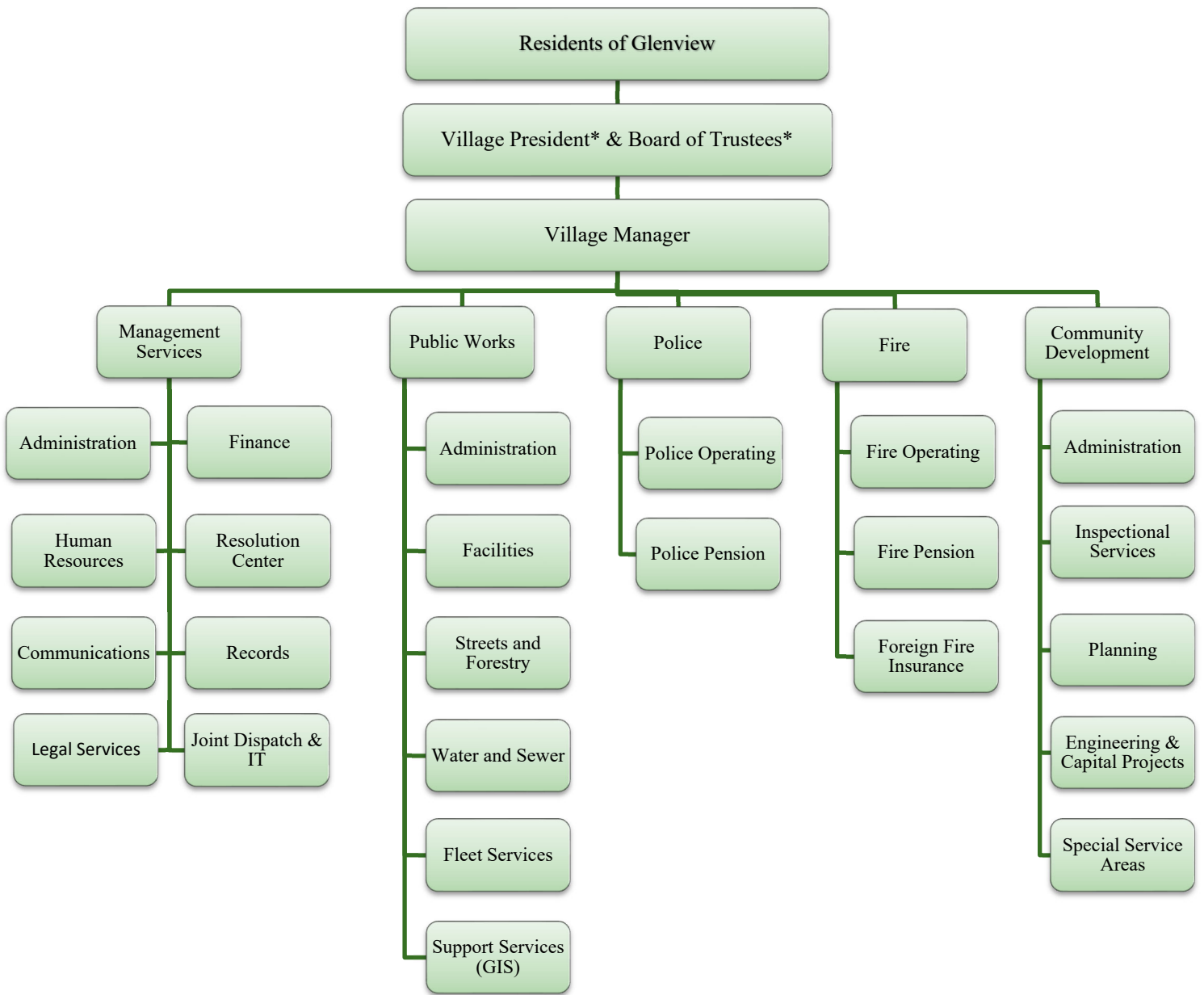
Levy Hearing and Public Budget Display

November 15, 2022	Public Hearing on Proposed 2022 Tax Levy Ordinance (First Reading)
November 15, 2022	Proposed 2022 Tax Levy Abatement Ordinances (First Reading)
November 15, 2022	Proposed 2022 SSA Tax Levy Ordinances (First Reading); adoption of same
November 23, 2022	Proposed Budget on Display for Public Inspection at Village Hall, Library and on the Village's Website
November 30, 2022	2023 Public Employee Total Compensation Packages posted on Village Website

Budget Hearing, Levy and Budget Adoption and Legal Filings

November 28, 2022	File 2022 SSA Levy Ordinances with the Cook County Clerk
December 6, 2022	Public Hearing on the Proposed 2023 Budget; adoption of same
December 6, 2022	Proposed 2022 Tax Levy Abatement Ordinances (Second Reading); adoption of same
December 6, 2022	Proposed 2022 Tax Levy Ordinance (Second Reading); adoption of same
December 16, 2022	File 2022 Tax Levy Ordinance and 2022 Tax Levy Abatement Ordinances with the Cook County Clerk
December 16, 2022	File Truth in Taxation Certification with the Cook County Clerk
December 22, 2022	File 2023 Certificate of Estimated Revenue by Source with the Cook County Clerk
December 22, 2022	File 2023 Budget Ordinance 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 Annual Comprehensive 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 Annual Comprehensive 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 Annual Comprehensive 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 2023 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	N/A	Sept 8
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 23
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 24
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 6
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 6
Public Hearing on the Proposed Tax Levy	Prior to Adoption	Prior to Adoption	Nov 15
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 6
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 16
Filing the Truth in Taxation Certification	On or before the last Tuesday in December	Filed with the Tax Levy	Dec 16
Filing the Budget Ordinance with the County Clerk's Office	On or before the last Tuesday in December	Within 30 days of adoption by the Board of Trustees	Dec 22

Revenues

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

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

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

Matching Revenues to Expenditures

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

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

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

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

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

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

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

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

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

	Revenues	Corporate	Special Revenue	Enterprise	Capital Projects
Departments	Public Works	√	√	√	
	Police	√	√		
	Fire	√	√		
	Community Development	√	√	√	√
	Management Services	√	√	√	

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 day 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.
 - 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.
 - Actual or estimated revenues and expenditures for the two years immediately preceding the fiscal year for which the budget is prepared.
 - 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 Municipal Equipment Repair Fund (MERF) cash reserves are to be maintained at a balance approximating the expenditures for the first four months of the following year. 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.
- The Insurance and Risk Fund cash reserves are to be maintained at 60 days of operating expenses plus an additional \$2,000,000.
- No minimum fund balance has been established for the Special Tax Allocation 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 2023 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 2023 Village Management Team Goals are detailed on the following few pages and linked to the strategic priorities.

The 2023 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**

2023 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. Evaluate opportunities to become “verified” on the Village’s social media channels to establish social media streams as trusted and reliable. **(Q1 Communications)**
2. Write and design evergreen, full-page content for seasonal items for inclusion in the Village’s print newsletter including winter weather, budget process, police programming (i.e. vacant house watch, child seat installation, etc.) **(Q2 Communication)**
3. Establish a formal brand ambassador program internally where staff is trained and empowered to record short vignettes of their everyday stories that showcase the functions of the various departments to be shared on social media **(Q2 Communications)**
4. Provide crisis response/media training to staff to ensure they have the tools necessary to respond to media inquiries **(Q3 Communications)**
5. Recruit, hire, and onboard Digital Media Specialist to further expand the Village’s storytelling efforts on social media and eGlenview **(Q1/Q2 Communication)**

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

1. Evaluate Board of Trustees staff reports workflow for opportunities to streamline production of the Board Brief which better summarizes items in plain language to increase public understanding and transparency. **(Q1 Communications)**
2. Implement Sustainability Corner section of the print newsletter to inform the public on key sustainability initiatives and provide opportunities for public involvement. **(Q1 Communications)**
3. Expand the successful 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 by increasing to six sessions per year and expanding partnership with local non-profit agencies. **(Q2 Management Services)**
4. Develop additional written strategies to highlight local businesses including additional social media storytelling and the addition of a business spotlight in the print newsletter. **(Q3 Communications)**

1.c Implement a redesign of the Village’s website for the purpose of making information more accessible, intuitive to navigate and easy to update in real time (3,4)

1. 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. **(Q1 Communications)**
2. Provide training to staff and create formal process to ensure information on new website remains up-to-date and dynamic for the reader **(Q2 Communications)**

2023 Village Management Team Goals

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

3. Create a process to conduct seasonal Village photo shoots to capture staff “Making Life Better” for the community and incorporate photos on the website **(Q2 Communications)**

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, police lobby, VMO, and rear parking outdoor area to provide a more efficient and pleasant customer experience (2, 4)

1. Develop conceptual plans to address improvements to customer service experience. **(Q2 Comm. Dev)**
2. Consideration of RFP to develop construction drawings for bid purposes. **(Q3 Comm. Dev)**
3. Consideration of award to contractor for FY2023 construction. **(Q1 2024 Comm. Dev)**

2.b Further development of Public Works Campus site plan to improve site layout, drainage and storage to improve staff efficiency and project outcomes for final construction in 2024 (2, 4)

1. Confirm architect design scope to complete design, site plan approval submittals and permitting. **(Q1 Public Works)**
2. Finalize project plans and complete site plan review process. **(Q3 Public Works)**
3. Bid project for early 2024 award and start. **(Q4 Public Works)**

2.c Continue to improve the Village’s data collection/distribution and use data to inform decisions to improve and enhance the customer service experience and department resource allocations (3, 4)

1. Implement quarterly meetings with internal Key Performance Indicator (KPI) team to routinely discuss performance and resource allocation **(Q1 Management Services)**
2. Incorporate public facing KPI data in the new Village website including a centralized dashboard of specific metrics and publication of the full internal report. **(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 software solution used based upon cooperation with regional dispatch center **(Q2 Joint Dispatch)**
2. Implementation of CAD to CAD Interface software. **(Q4 Joint Dispatch)**

2023 Village Management Team Goals

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

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

3. Evaluate Village (voice override IP) VOIP software functionality and administer formal bidding and selection process. **(Q2 Information Technology)**
4. Implementation of Village VOIP software and purchase and deployment of hardware. **(Q4 Information Technology)**
5. 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/Police)**
6. Seek board approval to purchase and implement Flock safety system, a security camera system that will incorporate license plate reading technology and provide advanced warning on vehicles entering the community that have been entered into LEADS or NCIC as a wanted vehicle. This is a multijurisdictional system implemented by surrounding communities. **(Q3 Police)**

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

1. Finalize contract with consultant to facilitate and design the strategic planning process, including a public communication and engagement process component. **(Q1 Fire)**
2. Implement strategic planning process and present results to the Village Manager **(Q3 Fire)**
3. Continue to analyze and evaluate EMS response determinates and gradually implement changes in responses. **(Q4 Fire)**

2.g Leverage software upgrades to improve the customer experience

1. Complete the implementation of Tyler Cashiering software to streamline internal processes when taking payments **(Q1 Management Services)**.
2. Research and implement additional functionality in Tyler Incode to improve the Administrative Law Judge (ALJ) process. Potential improvements include implementation of streamlined online pay function, ability for customers pay tickets at any customer service counter, and virtual court appointments. **(Q2 Management Services)**
3. Evaluate additional flexibility options through Passport Parking for the commuter parking lots, including exploring expansion of daily fee parking locations within certain permit only lots. **(Q2 Management Services)**

3. Recruit, retain and train high quality talent

3.a Continue to foster a culture that works to Make Life Better for our residents and employees

1. Directors and Deputy Directors will create and implement specific action plans focused on creating interaction, engaging with staff and managers, and creating time for 1-on-1 conversations **(Q1 Village-wide)**

2023 Village Management Team Goals

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

2. Enhance and expand appreciation and recognition of employees including expanding Make Life Better board Village-wide and celebrating coworkers in the Weekly Update (**Q1 Village-wide**)
3. Create an events calendar for the year to facilitate regular gatherings that are available and inclusive to all employees (**Q1 Management Services**)
4. Evaluate the onboarding process and recommend modifications to better align new employees with the organizational values, practices, procedures, and policies, including cross-department exposure (**Q3 Management Services**)

3.b 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. Review and evaluate the Fire Department's Training Program to ensure regularly scheduled training occurs and OSFM objectives are met (**Q4 Fire**)
2. Implement regularly scheduled Incident Command Training for Battalion Chiefs and Acting Battalion Chiefs (**Q1 Fire**)
3. Finalize and implement through training the updated Fire Department operational policies (**Q4 Fire**)
4. Evaluate promotional process, implement and administer Police Department Sergeant Promotional process (**Q2 Police**)
5. Administer Police Department Commander Promotional Process (**Q3 Police**)
6. Establish guidelines and select and train team members of a Safety Response Team (**Q4 Police**)
7. Conduct the 3rd Annual New Supervisor Training (**Q2/Q3 Management Services**)

3.c 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. Provide regular recruitment and selection process training to hiring managers (**Q1 Management Services**)
2. Conduct training in the areas of diversity, equity, and inclusion for all managers (**Q2 Management Services**)
3. Develop strategy to continue the implementation of the Village's diversity, equity and inclusion plan. (**Q4 Management Services**)

3.d Research and implement new processes and programs to improve the lives of our employees and make life better

1. Evaluate potential benefit enhancements to support our employees in times of need, including increased leave flexibility and financial resources, and provide recommendations to leadership team (**Q2 Management Services**)
2. Increase mental health resources available to first responders including formal peer support training for team members and mental health training to all public safety employees (**Q3 Police, Fire, Dispatch, Management Services**)
3. Launch recruitment support site on internal SharePoint to provide departments the resources needed to manage recruitments and promotions (Q4 Management Services) more effectively

2023 Village Management Team Goals

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

4. Complete mental health first aid training for leadership staff to provide tools to recognize and respond to employees in crisis (**Q1 Management Services**)
5. Migrate benefit administration software from Benefit Solver to Plan Source to streamline benefit administration and explore potential integration with existing software (**Q3 Management Services**)
6. Evaluate medical providers for the Village's workers' compensation and non-public safety pre-employment screenings to ensure the selected provider is convenient for employee's and provides a high level of service (**Q3 Management Services**)

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, state, and county funds available to implement 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**)
2. Coordinate with State and County officials to proactively implement capital improvement projects such as major intersection, bridge, and roadway improvements. (**Q4 Management Services, Community Development and Public Works**)

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

1. Track the Board approved uses of the \$6.4M American Rescue Plan (ARPA) funding to Glenview and comply with ARPA reporting requirements. (**Q4 Management Services**)
2. Continue to be a state-wide leader in discussions on sales tax sourcing. (**Q4 Management Services and Community Development**)

2023 Village Management Team Goals

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

3. Oversee the final debt payment of the Waukegan/Golf TIF and bring forward analysis and recommendation, if appropriate, to close the TIF by December 31, 2023 **(Q4 Management Services)**
4. Manage the transfer of the Heinen's property to Heinen's following the final lease payment. **(Q3 Management Services)**
5. Complete a comprehensive review of the Village's procurement policy and practices and present policy recommendations to the Board of Trustees **(Q2 Management Services)**
6. Begin reporting vendor payments in accordance with PA 102-265 which mandates that the Village make a good faith effort to collect and publish certain demographic information (i.e. minority-, women-, or veteran-owned business) for vendors and subcontractors doing business with the Village **(Q1 Management Services)**
7. Evaluate and implement, if deemed practical, producing and delivering W-2s electronically to employees replacing printing physical copies **(Q4 Management Services)**
8. Research ability to remit payment to vendors electronically via ACH payments as an alternative to processing paper checks **(Q2 Management Services)**

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 downtown and economic development strategic plans (2, 4)

1. Develop a project list that includes Capital and Economic Development projects for use of the Permanent Fund in compliance with the current policy for the Village Board to consider.
2. Evaluate opportunities and hire an event planner to increase downtown special events and activities **(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. **(Q2 Comm. Dev.)**
4. Implement streetscape, landscaping, and outdoor dining enhancements for the GTC and Downtown districts. **(Q3 Comm. Dev.)**
5. Obtain Board direction on spark site opportunities identified in the downtown and other areas of the Village. **(Q4 Comm. Dev.)**
6. Have conversations with Downtown business owners to determine how their vision may be aligned with the vision established in the Downtown Strategic Plan. **(Q4 Comm. Dev.)**
7. Work with the Village's development advisor on redevelopment proposals and the review of development incentives in conjunction with the implementation of the Village's business recruitment and retention plan to maintain and bring new businesses to Glenview. **(Q4 Comm. Dev.)**

2023 Village Management Team Goals

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

5.b Establish an Adaptive Transportation Network throughout the major transportation corridors in the Village (2, 4)

1. Coordinate jurisdictional issues with IDOT and Cook County to pave the way for a pilot adaptive transportation system in Glenview. **(Q1 Comm. Dev. and Public Works)**
2. Consideration of a contract with an engineering firm to implement adaptive traffic technologies at the six intersections surrounding the GBS and Glenbrook Hospital campuses as a pilot program. **(Q1 Comm. Dev. and Public Works)**
3. Evaluate the pilot program to determine expansion areas for the adaptive transportation network. **(Q4 Comm. Dev. and Public Works)**

5.c 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. The Village Board would consider approval of updated bike and sidewalk policies, and ADA improvements. **(Q1 Comm. Dev.)**

5.d Village Board adoption of sign code updates prepared by a consultant 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. Staff and the Village Attorney to produce draft regulations for public review and input and Commission consideration. **(Q1 Comm. Dev.)**
2. Following the Commission's recommendation, the Village Board would consider approval of updated sign code regulations and associated graphics. **(Q2 Comm. Dev.)**

5.e 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 (2, 3, 4)

1. Following the Commission's recommendation, the Village Board would consider approval of updated plan and policies. **(Q2 Comm. Dev.)**

5.f Village Board consideration of a Sustainability Plan as recommended by the Environment and Natural Resources Commission (2, 3, 4)

1. Hire a consultant to host public input process and craft plan. **(Q1 Comm. Dev.)**
2. Following the Commission's recommendation, the Village Board would consider approval of sustainability plan and policies. **(Q4 Comm. Dev.)**

5.g Village Board consideration of updated building and liquor codes that are reflective of the latest building, fire protection and energy efficient code best practices (2, 3, 4)

1. Staff to craft local amendments and bring code updates to the Building Commission for consideration. **(Q2 Comm. Dev.)**

2023 Village Management Team Goals

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

2. Make recommendations to the liquor code to improve and streamline the renewal and granting of new license process.
3. Following the Commission's recommendation, the Village Board would consider approval of updated codes. **(Q4 Comm. Dev.)**
4. Post a RFP for a unified development code (coalescing duplicative and outdated municipal code requirements) process that would begin in 2024. **(Q4 Comm. Dev)**

5.h Village Board consideration of updated storm water master plan that evaluates the progress on storm water management efforts to date, prioritizes remaining projects, and recommends policy updates (2, 3, 4)

1. Consultants and staff to craft updates to the storm water master plan. **(Q3 Comm. Dev. and Public Works)**
2. Village Board consideration of master plan. **(Q4 Comm. Dev. and Public Works)**

5.i Village Board consideration of a feasibility study regarding potential Tollway on- and off-ramps at Milwaukee Avenue (2, 3, 4)

1. The Village Board would consider next steps in the process following review and consideration of the Tollway Ramp Feasibility Study. **(Q1 Comm. Dev.)**

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

1. Continue to refine local inventory and rebid contractor assistance for inventory and lead service line replacement **(Q1 Public Works)**
2. Provide IEPA updated inventory of known public and private lead services. **(Due April 15, 2023 Public Works)**
3. Develop project to replace known public lead services and continue outreach with impacted residents. **(Q2 Public Works)**
4. Provide Village Board update on lead service inventory and replacement as part of 2024 Budget process to document progress and remaining needs **(Q3 Public Works)**

VILLAGE OF GLENVIEW



PERFORMANCE MEASURES

Division	Management Team Goal	Performance Measure	2021 Actual	2022 Target	2022 Projected	2023 Target
Management Services						
Administration	3	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	10%	10%	5%	10%
		Average number of web visits each month	47,500	50,000	20,600	30,000
Human Resources	3	Number of Safety/Loss Prevention trainings conducted per year	2	3	2	2
		Number of property/casualty claims	19	15	17	15
		Number of OSHA recordable injuries per year	12	10	10	10
		Number of Equal Employment Opportunity compliance training topics conducted per year	1	1	1	1
		HMO Health plan claims loss ratio	106.70%	94.00%	102.20%	94.00%
		PPO Health plan claims loss ratio	100.90%	99.00%	104.20%	99.00%
		Percent change in Rx cost per employee per month	6.79%	9.00%	1.10%	9.00%
		Percent change in generic prescription Rx utilization	-4.19%	1.00%	-2.00%	1.00%
Joint Dispatch	2	Percent change in 90 day mail order Rx utilization	-4.34%	75.00%	6.50%	75.00%
		Process Fire calls (Non-EMD) within 104 seconds, at the 90th percentile, based on National Fire Protection Association Standards	62	104	79	104
Information Technology and GIS	2	Answer 95% of calls within 10 seconds (2 rings)	99%	95%	99%	95%
		# of Helpdesk Tickets	3,500	3,500	2,760	2,600
		Helpdesk Ticket Response Service Level Agreement % [90%]	90%	90%	98%	95%
		Helpdesk Ticket Resolution Service Level Agreement % [90%]	97%	97%	94%	95%
		Server Anti-Virus Coverage %	96%	96%	97%	100%
Finance	4	Workstation Anti-Virus Coverage % [90%]	94%	94%	90%	95%
		Consecutive years for receiving the Certificate of Achievement for Excellence in Financial Reporting	40	41	41	42
		Consecutive years for receiving the Distinguished Budget Presentation Award	14	15	15	16
Resolution Center	2	Auditor issued unmodified "clean" audit opinion (Y/N)	Y	Y	Y	Y
		# of payments made by customers using Citizen Self Service	20,562	22,000	20,159	20,000
		# of online bank bill payments processed	14,846	16,150	14,906	15,000
		# of phone calls answered	38,846	40,000	35,042	36,000
		# of times a call is re-queued	9,506	6,000	8,850	8,000
		# of Public Works work order requests	3,336	3,000	2,640	2,500
		# of property violations reported and entered	719	600	584	600
		# of residents notified of continuous water usage	4,216	4,000	3,652	3,500
Police Records	2	# of apartments notified of continuous water usage	654	500	643	650
		# of commercial properties notified of continuous water usage	152	100	117	125
		# Police-related FOIA's processed	1,391	1,450	1,429	1,400
		# Police Non-emergency calls handled	10,057	10,000	8,861	9,000
Police Records	2	# Subpoenas processed	216	250	201	200
		# Ticket payments processed	668	1,200	708	700
Public Works Department						
Administration	2	Start work orders including including initial resident response within 2 business days	91%	95%	88%	95%
		Achieve full utilization of Staff via Performance Mangement Program (PMP)	107%	100%	113%	100%
		Bidding/extending contracts for goods/services	35	35	37	35
		Reviewing department policies each year	10	10	10	10
		Preventative maintenance schedules for Public Works	93%	90%	90%	90%
Fleet	2	Fleet Chargeback Hours	62%	65%	57%	65%
		Achieve all Fleet preventative maintenance schedules	85%	80%	87%	80%
Police Department						
Police Department	5	Use of traffic calming devices (<i>use of equipment is limited by winter temperatures, battery power, and charging system timelines of one week to fully charge</i>)	17	15	15	18
		Officer initiated non-traffic activities - includes citizen/business contacts through walk & talks, directed patrols, premise checks, residential/foot patrols, extra watch, and house/vacation checks.	20,153	23,824	22,898	26,208
		Number of residents that partaicipated in Child Safety Seat Program	108	93	104	115
		Selective enforcement efforts at school zones, hazardous intersections and speeding "hot spots"	5,877	5,041	4,800	5,200
		Missing person cases referred to Detective Bureau within 2 hours of receipt	22	10	21	22
		Number of domestic violence victims supported/assisted within 24 hours of notification	14	25	17	20

Division	Management Team Goal	Performance Measure	2021 Actual	2022 Target	2022 Projected	2023 Target
Fire Department						
Fire Department	2	Percentage of Fire Department standard operating procedures are reviewed & updated	50%	100%	85%	100%
		Percentage of K-6 classrooms to present a specific message	COVID	100%	90%	100%
		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.	1:24	1:53	1:45	1:40
		Fire Turnout Time (the time internal 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	1:37	1:54	1:52	1:54
		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.	4:45	4:45	4:46	4:45
		Total Response Time: EMS (Call creation to arrive, first unit on scene) with a benchmark of 7:08 at the 90th percentile	7:22	7:03	7:30	7:03
		Total Baseline Response Time: Fire (Call creation to arrive, first unit on scene) with a benchmark of 7:24 at the 90th percentile	7:29	7:29	7:41	7:29
<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	98%	96%	96%	95%
		Average resident and business owner satisfaction with Village outreach and management of CIP projects on a scale of one to five (five being highest)	4.3	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	79	78	78	75
		Initial Building Plan Reviews within 14 days	93%	85%	91%	85%
		Building Re-reviews within 7 days	90%	85%	93%	85%
		Initial Engineering Reviews within 14 days	90%	85%	89%	85%
		Engineering Re-reviews within 7 days	85%	85%	92%	85%
		Inspections available within 2 business days	95%	90%	92%	90%
Work Load Indicators	2, 4	Number of building permits issued	4,000	2,500	2,534	2,500
		Number of inspections completed (including code enforcement)	10,024	11,500	11,659	11,500
		Number of New Development Commission cases processed annually	14	15	17	15
		Number of Development Adjustments Commission cases processed annually	174	150	154	150
		Total value of CIP projects awarded	\$22.4M	\$27.5M	\$27.5M	\$28M

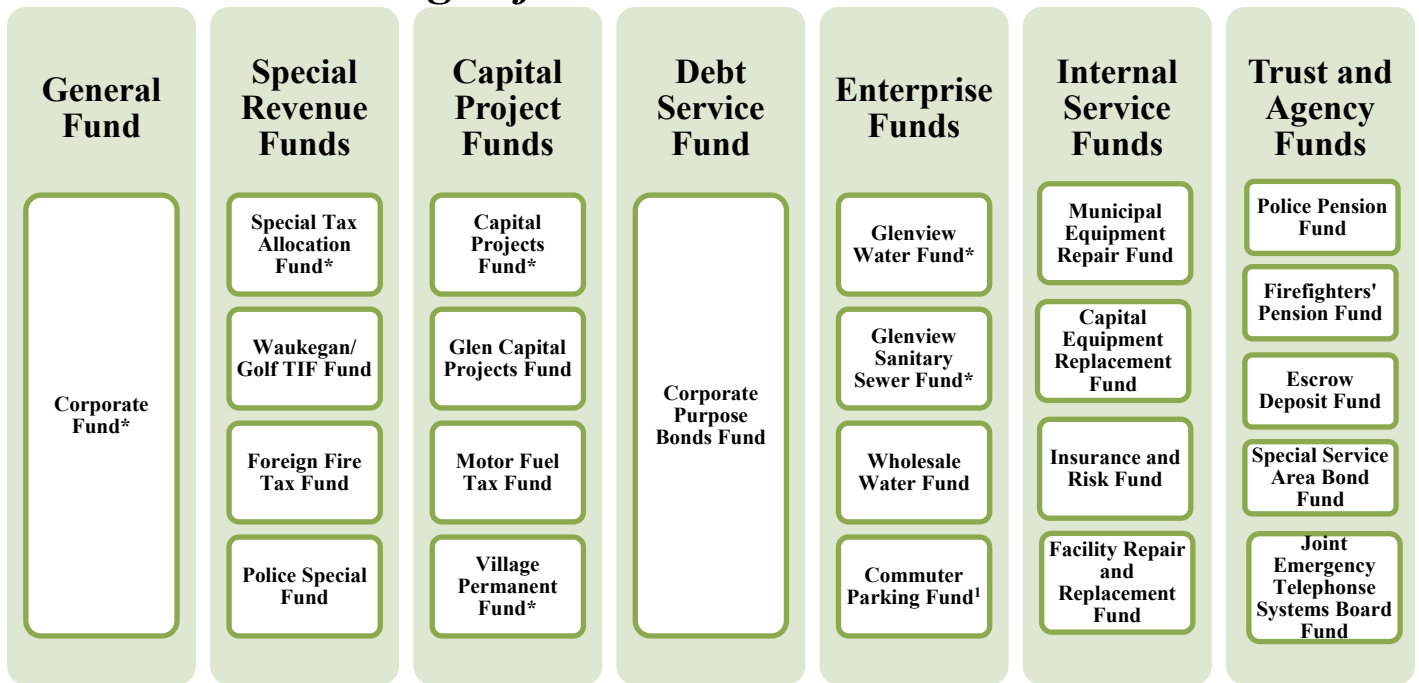
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VILLAGE OF GLENVIEW



SUMMARY BY FUND

Village of Glenview Fund Structure



*Major Fund

¹Activity has been absorbed into the Corporate Fund beginning in 2023

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.

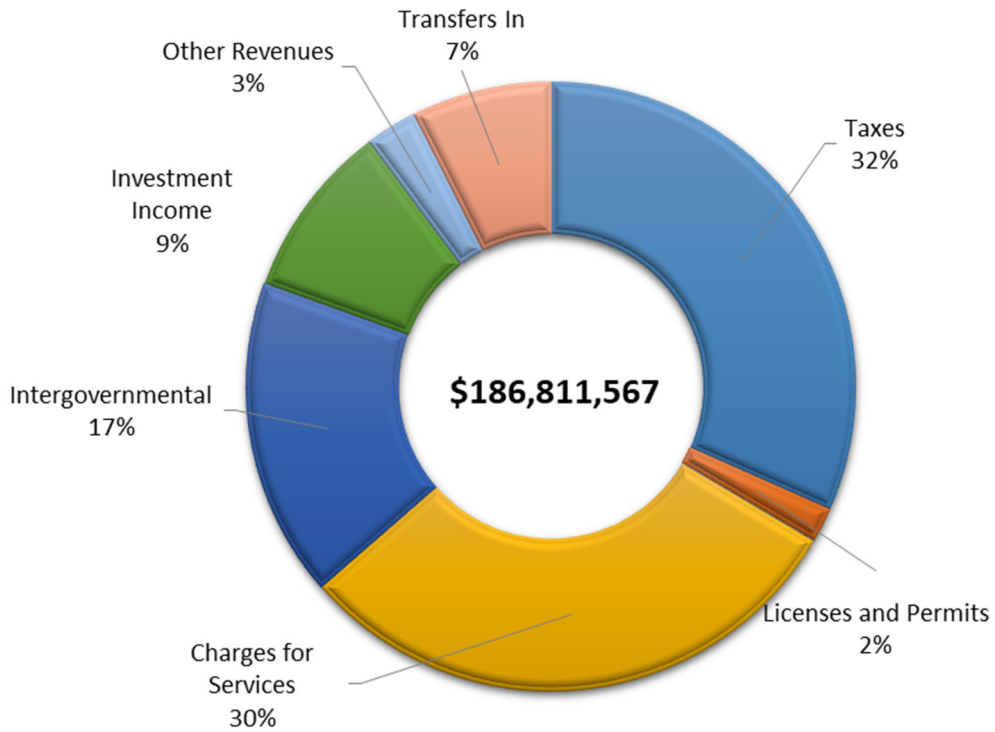
Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies.

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.

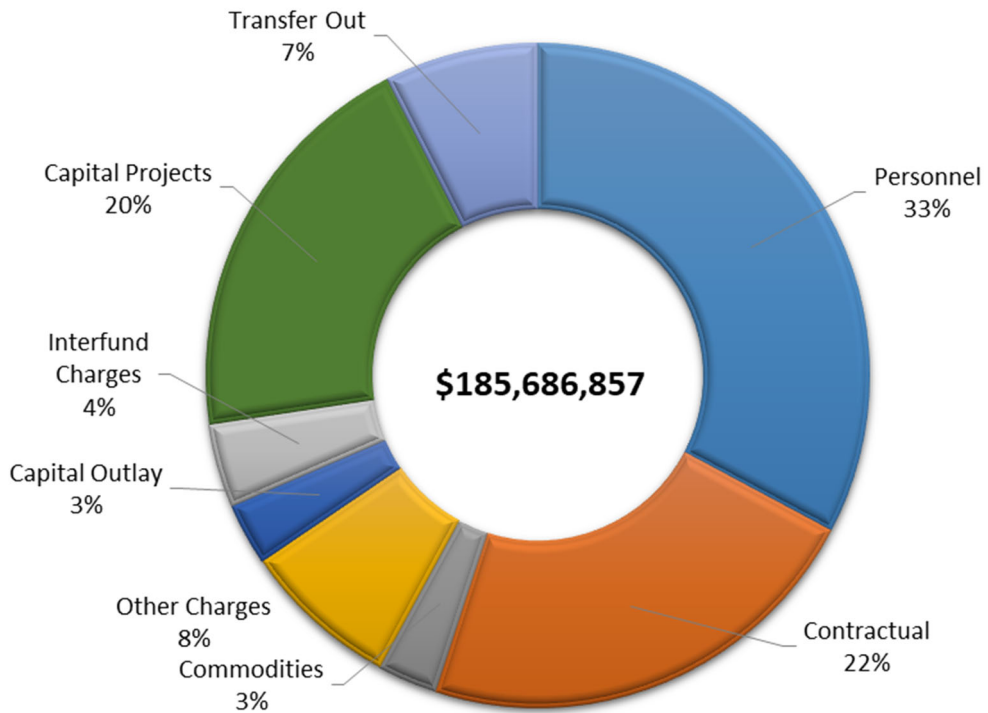
All Funds Summary

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
	Actual	Budget	Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	378,549,840	\$418,115,951	\$418,115,951	\$352,943,537
<i>Budgeted Revenues</i>				
Taxes	91,820,875	56,984,046	58,962,489	59,090,106
Licenses and Permits	2,908,208	2,378,766	3,491,103	3,353,317
Fines and Forfeits	129,329	126,000	102,100	108,600
Charges for Services	53,650,943	53,861,311	54,071,274	56,211,838
Intergovernmental	26,074,174	28,408,451	25,388,730	31,638,479
Investment Income	23,764,908	13,198,374	(49,413,940)	17,296,607
Other Revenues	4,029,188	4,832,608	3,718,006	5,176,238
Transfers In	10,814,732	13,343,674	13,235,211	13,936,382
<i>Total Revenues</i>	213,192,355	173,133,229	109,554,973	186,811,567
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	55,369,140	55,482,013	55,714,396	60,855,469
Contractual	56,324,655	46,874,659	44,611,473	41,250,442
Commodities	3,500,633	4,656,059	4,629,860	5,390,305
Other Charges	25,490,830	17,636,007	17,408,055	14,157,045
Capital Outlay	2,765,472	4,872,063	1,835,797	5,645,900
<i>Total Operating Expenditures</i>	143,450,731	129,520,800	124,199,581	127,299,161
<i>Other Expenditures</i>				
Interfund Charges	6,681,444	6,636,878	6,919,544	7,532,468
Capital Projects	12,679,338	43,408,309	31,395,222	36,918,846
Transfer Out	10,814,732	13,343,674	12,213,040	13,936,382
<i>Total Other Expenditures</i>	30,175,514	63,388,861	50,527,806	58,387,696
<i>Total Expenditures</i>	173,626,244	192,909,660	174,727,387	185,686,857
<i>Surplus/(Deficit)</i>	39,566,111	(19,776,431)	(65,172,414)	1,124,710
<i>Ending Fund Balance/ Net Position</i>	\$418,115,951	\$398,339,520	\$352,943,537	\$354,068,247

2023 Sources of Village Funds



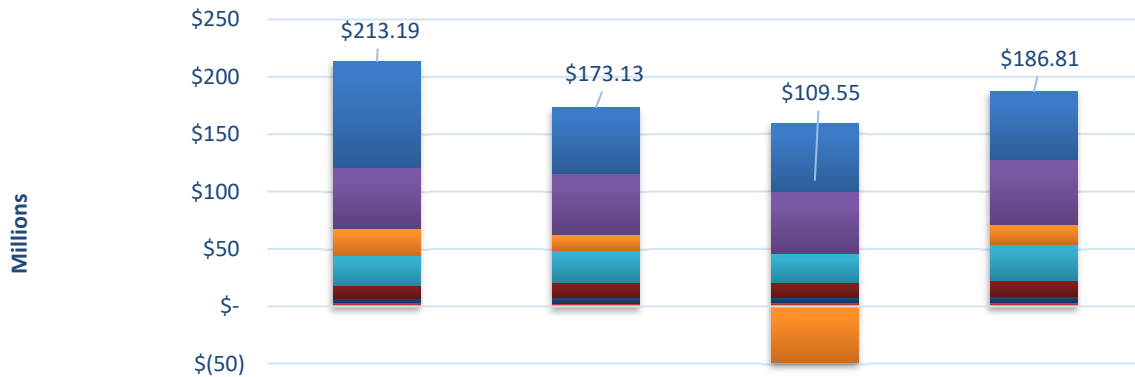
2023 Uses of Village Funds



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)



	2021 Actual	2022 Budget	2022 Projected Actual	2023 Adopted Budget
Local Taxes	\$91,820,875	\$56,984,046	\$58,962,489	\$59,090,106
Charges for Services	53,650,943	53,861,311	54,071,274	56,211,838
Investment Income	23,764,908	13,198,374	(49,413,940)	17,296,607
Intergovernmental	26,074,174	28,408,451	25,388,730	31,638,479
Transfers In	10,814,732	13,343,674	13,235,211	13,936,382
Other/Miscellaneous	4,029,188	4,832,608	3,718,006	5,176,238
Licenses and Permits	2,908,208	2,378,766	3,491,103	3,353,317
Fees and Fines	129,329	126,000	102,100	108,600
Total	\$213,192,355	\$173,133,229	\$109,554,973	\$186,811,567

For Fiscal Year 2023, Village-wide revenues are projected to increase by \$77,256,594 as compared to the 2022 Projection, of which approximately \$50 million is in estimated investment losses in 2022, primarily in the Police and Fire Pension Funds. The 2023 budget assumes increases in all revenue categories except Licenses and Permits compared to the 2022 projection.

Local taxes are projected at \$58,962,489 in 2022 and budgeted at \$59,090,106 in 2023, an increase of \$127,617 primarily due to property taxes.

Charges for Services are projected to increase \$2,140,564 in 2023 compared to the 2022 projection primarily due to increases in Village and Library health insurance premiums and water charges.

Transfers In are increased in 2023 by \$701,171 due to an increase in the transfers for various capital projects.

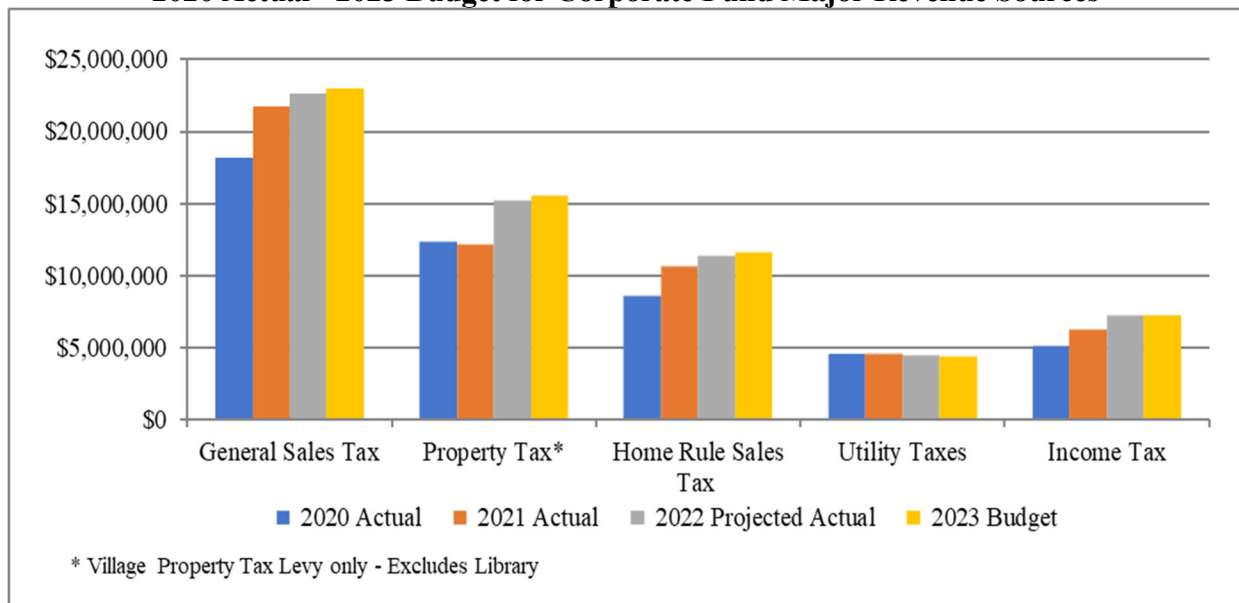
Investment Income is estimated to increase in 2023 as interest rates have increased.

Other/Miscellaneous revenues increased in 2023 by \$1,458,232 compared to the 2022 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 71% of the revenue collected in the Corporate Fund. As depicted in the chart below, the 2022 projection for General Sales Tax and Home Rule Sales Tax are both expected to increase by 1.8% from 2022 projections. The 2022 property tax levy increased \$402,260 which includes the new EAV growth associated with newly annexed, constructed, or improved property for the 2022 tax year. State Shared Income Tax is projected to increase conservatively in 2023 as economic conditions continue to be uncertain but spending trends have remained stable.

2020 Actual - 2023 Budget for Corporate Fund Major Revenue Sources



General Sales Tax

Accounts for the Village’s 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 26%, Sales Tax is the Corporate Fund’s largest revenue source. The Village has seen continued increases in sales tax revenue in 2021 and 2022. This increase can partially be attributed to the 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. The first nine months of 2022, sales tax receipts were up about 7%. With many economists predicting a recession, 2022 estimates are conservative and only include a 4% increase over 2021 actuals as sales tax was impacted the most during the Great Recession (2007-2009).

	2018	2019	2020	2021	2022 Estimate	2023 Budget
Sales Tax Revenue	\$18,072,001	\$18,360,660	\$18,206,509	\$21,727,766	\$22,596,877	\$23,003,621
Percentage Change	4.92%	1.60%	-0.84%	19.34%	4.00%	1.80%

The 2023 budget of \$23,003,621 in sales tax receipts reflects the trend of continued growth in collected revenues but at a conservative rate of 1.8% over 2022 projections.

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 except for 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 is still in place.

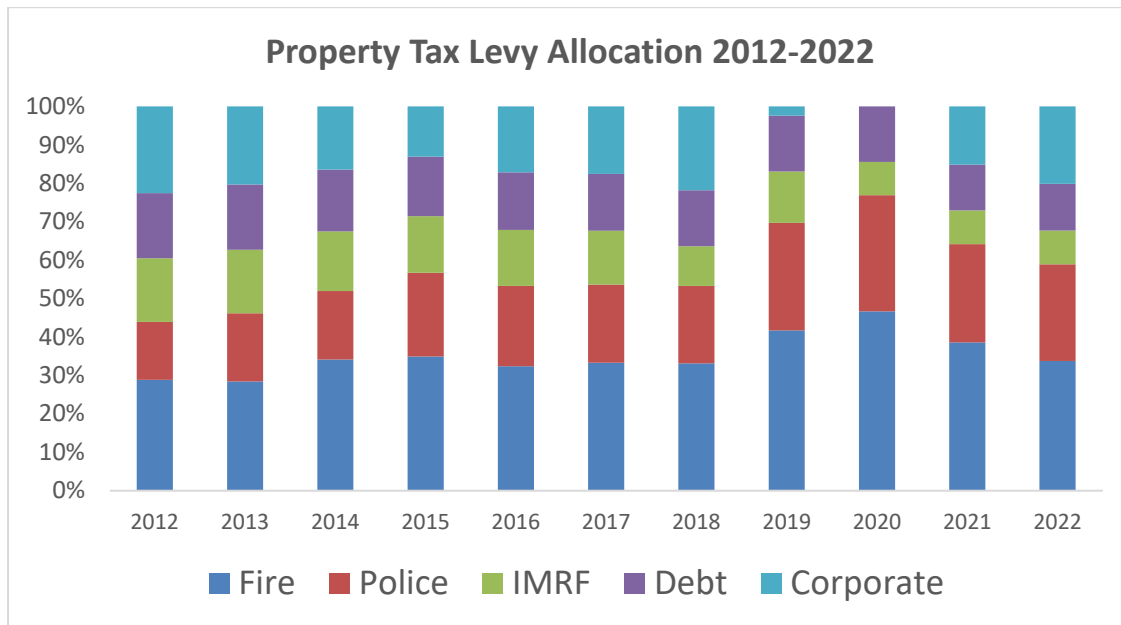
Home Rule Sales Tax is the Corporate Fund’s third largest source of revenue. Like sales tax revenue, the Village has seen consistent increases in home rules sales tax revenues which is also impacted by the sales tax legislation passed at the state level related to online sales. The first nine months of 2022 have seen an increase of just under 10% when compared to 2021 home rule sales tax collections. The Village estimates a conservative increase of 7% in 2022 and 1.8% in 2023 as home rules sales tax would likely be affected if there was a recession.

	2018	2019	2020	2021	2022 Estimate	2023 Budget
Home Rule Sales Tax Revenue	\$8,849,722	\$8,756,960	\$8,630,650	\$10,699,335	\$11,448,288	\$11,654,357
Percentage Change	5.33%	-1.05%	-1.44%	23.97%	7.00%	1.80%

Property Taxes

Property taxes are the second largest source of revenue for the Village Corporate Fund and represent 18% 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 2022 the second

installment due date was moved from August 1 to December 30. 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 2022 total property tax levy is projected to increase by \$402,260 or 2.67%. A portion (0.50%) of this increase is attributed to new EAV growth associated with newly annexed, constructed, or improved property in the Village for the 2022 tax year. The remaining 2.17% increase in 2022 is due to the annexation of approximately 290 acres of land to the Village of Glenview, which resulted in the reallocation of property taxes to the Village Corporate Fund. Because the increase is due to a redistribution of property taxes collected there should not be any Village portion property tax increase to the typical property owner in the Village in 2023. 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 2022 for collection in 2023 total \$15,652,348 which is 2.67%, or \$402,260 greater than the property taxes levied in 2022 (\$15,069,179).

The 2022 property tax levy is as follows:

Tax Levy	0.50% Increase of 2021 Original Levy	Loss Provision	2022 Extended Tax Levy	2023 Budgeted Collections
Corporate	\$3,636,676	\$109,100	\$3,745,777	\$3,670,861
IMRF	\$1,081,487	\$32,445	\$1,113,932	\$1,091,653
Debt	\$1,810,100	\$90,505	\$1,900,605	\$1,862,593
Police Pension	\$3,814,106	\$114,423	\$3,928,529	\$3,849,959
Fire Pension	\$5,129,069	\$153,872	\$5,282,941	\$5,177,282
Total	\$15,471,438	\$500,345	\$15,971,783	\$15,652,348

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. 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 2022 levy for Library operations has also increased by the same 0.50% or \$40,866 for the new EAV growth plus \$216,288 due to the annexation of the former Allstate property for a total of \$8,430,349. After adding the full debt obligation related to the new building, \$1,764,479 the total Library 2022 tax levy to be collected in 2023 is \$10,194,828.

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 2022 projection is estimated to be 1.6% higher than 2021 actuals and the 2023 budget assumes a 1.6% increase over 2022 projections for a total of \$2,160,0894.

	2018	2019	2020	2021	2022 Estimate	2023 Budget
Electricity Revenue	\$2,240,268	\$2,104,169	\$2,042,277	\$2,093,370	\$2,126,864	\$2,160,894
Percentage Change	4.81%	-6.08%	-2.94%	-2.50%	-1.60%	-1.60%

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 monthly 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 which usually make up the largest portion of the bill. Considering these factors, the Village predicts a continued decrease of 15% in 2022 and in 2023.

	2018	2019	2020	2021	2022 Estimate	2023 Budget
Telecommunications Revenue	\$1,684,979	\$1,526,415	\$1,283,383	\$1,153,485	\$980,463	\$833,393
Percentage Change	-9.15%	-9.41%	-15.92%	-10.12%	-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 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 monthly.

The 2023 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 32,433,578 of taxable therms in 2022, which is an increase over the 2021 actual amount of 31,159,132. January, March, and April of 2022 recorded lower temperatures than the same three months of 2021, resulting in increased gas usage. The estimated number of therms is based on analysis of historical therms and average monthly temperatures in past years. 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%).

	2019	2020	2021	2022 Estimate	2023 Budget
Nicor Gas Use Tax Revenue	\$1,545,899	\$1,351,213	\$1,359,737	\$1,459,511	\$1,517,891
Percentage Change	0.11%	(12.59%)	0.63%	7.34%	4.00%

Income Tax

Accounts for monthly Income Tax distributions from the Illinois Department of Revenue. The Village receives a portion of the State’s 4.95% personal income tax on individuals, trusts, and estates, and 7.00% tax on corporations. Income tax is distributed to the Village on a per capita basis and the Village’s current population based on the 2020 census is 48,705.

	2018	2019	2020	2021	2022 Estimate	2023 Budget
Income Tax Revenue	\$4,508,718	\$5,014,901	\$5,147,028	\$6,356,983	\$7,354,455	\$7,354,455
Percentage Change	10.62%	11.23%	2.63%	23.51%	15.69%	0.00%
Per Capita Basis	\$96.46	\$107.29	\$110.12	\$127.29	\$151.00	\$151.00

As the chart above indicates, the Village saw a 23.51% increase in income tax revenue for 2021. Income tax in 2022 has continued to benefit from positive factors including an improving labor market, extraordinary Corporate Income Tax receipts, and higher than estimated tax payments from individuals with pass-through entities. These elevated levels are not expected to be the new baseline but there is no additional information to support or refute this. As such, the 2022 projection and 2023 budget are estimated to be \$151 per capita.

Motor Fuel Tax Fund

State and Local Motor Fuel Tax

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 2022, the State of Illinois set the motor fuel tax to 55.9 cents per gallon. The diesel motor fuel tax rate was set to 62.7 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 \$2,134,056 and \$801,373, respectively for the resurfacing of Village roadways in 2023.

Glenview Water and Sanitary Sewer Funds

Sale of Water and Sewer Services

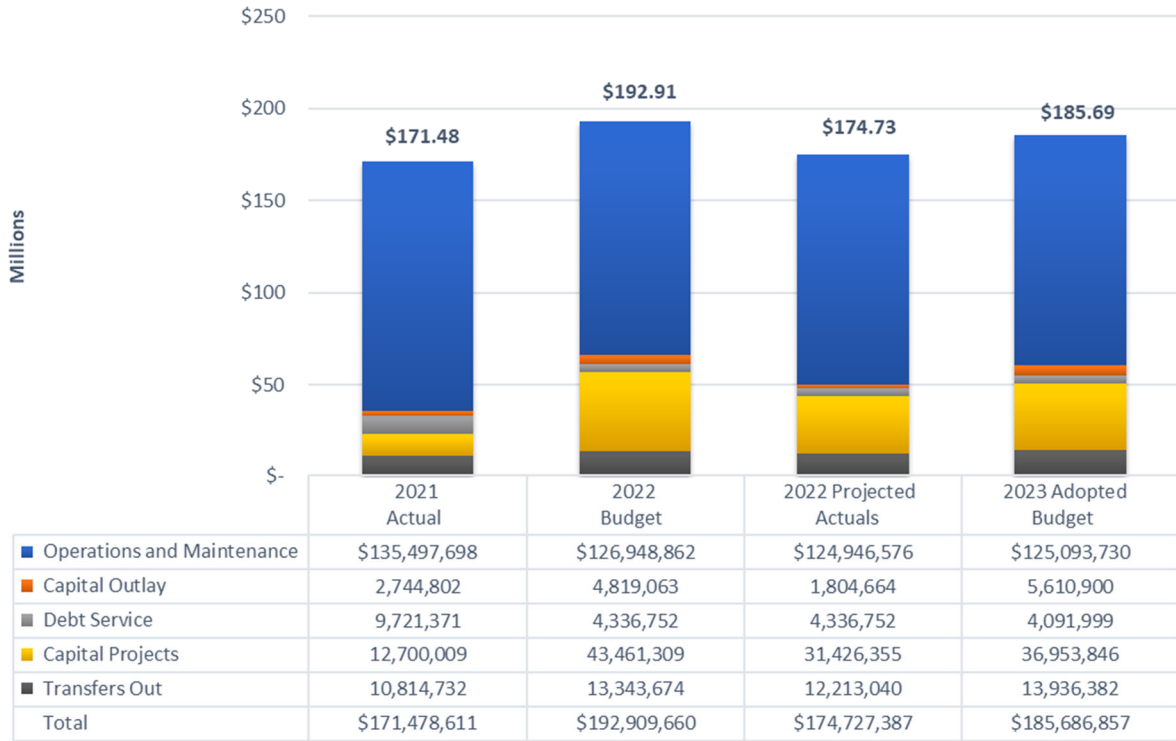
The Village's water customer base includes approximately 16,320 customers, 1,630 of whom are in unincorporated Glenview. The sanitary sewer system has approximately 11,950 customers, all of them within the corporate boundaries of the Village. Some properties in the Village receive water service but are 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 usage is assumed to be the same as water consumption. The 2023 water quarterly fixed rate increased to maintain a total cost recovery of 15% and a 3% increase in the consumption rate. There was no change in the 2023 sewer quarterly fixed rate and a 1.75% increase in the consumption rate. The 2022 revenue projection for Glenview water services is \$15,091,142 and the 2023 budget estimated at \$15,956,359 primarily due to scheduled rate increases. The total revenue budgeted in the Glenview Water Fund is \$20,843,527. The 2022 revenue projection for sewer services is \$2,789,771 and the 2023 budget is increasing slightly to \$2,884,077. The total revenue budgeted in the Glenview Sanitary Sewer Fund is \$2,980,717.

Expenditure Highlights

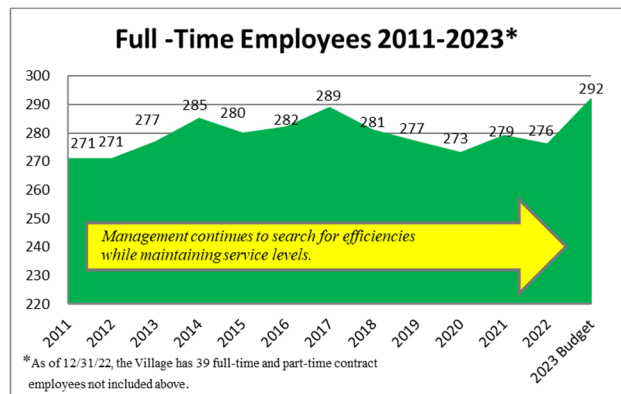
Major expenditures for the Village include Operations and Maintenance costs, Capital Outlay and Capital Projects, Debt Service expenditures, and Transfers Out.

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



Operations and Maintenance

The 2022 Operations and Maintenance (O&M) costs are projected to be 1.58% or \$2,002,286 less than the adopted budget amount of \$126,948,862. O&M Costs include costs such as personnel, contractual, commodities, interfund charges and other expenses. The 2023 O&M budget is 0.12% or \$147,154 higher than 2022 projections for a total of \$125,093,730. The 2023 budget has 16 more full-time employees than the 2022 final number due to four vacancies and twelve new 2023 positions. Personnel costs for 2023 are anticipated to be 9.23% or \$5,141,073 higher than the 2022 projections due to salary increases and new positions. The \$60,855,469 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 \$41,250,442 in the 2023 budget are \$3,361,031 or 7.53% lower than the 2022 projections. Economic development agreements decreased \$6,497,000 in 2023 due to agreements being completed in 2022. This decrease was offset by increases in software licensing, building repairs and maintenance, landscape services, and insurance premiums and claims.

The Commodities budget for 2023 is \$5,390,305. This is an increase of \$760,445 from the 2022 projections due to increases in electronic equipment and supplies and electricity costs.

Other Charges in the 2023 budget are \$3,006,257 less than the 2022 projection. This is primarily due to a reduction in pension expense of \$731,149 and the portion of fund balance that was declared a surplus in the Waukegan/Golf TIF Fund.

Interfund Charges make up the remaining \$7,532,468 of O&M expenditures in the 2022 budget which are \$612,924 more than the 2022 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, these purchases are planned for and funds are set aside for the purchases on an even-based methodology. Capital outlay expenditures for 2023 of \$5,610,900 represent a \$3,806,236 increase from 2022 projections. The increase is primarily due to the replacement of Fire and Police department vehicles and IT equipment to be purchased in 2023.

Debt Service

Debt service payments are based on debt schedules determined at the time of debt issuance. The 2023 budget for debt service totals \$4,091,999, a decrease of \$244,753 from 2022 projections.

Capital Projects

The Board has adopted two primary planning tools to assist in identifying sources necessary to maintain current service levels: (1) Capital Improvement Program (CIP) Standards and (2) Infrastructure Management Services (IMS) Ratings for pavement conditions. The CIP Standards were established to estimate the annual investment needed to maintain a stable replacement program for each core infrastructure component. For example, the asphalt roads are planned to be resurfaced every 20 years (for 2 cycles) and then fully reconstructed at 60 years (the third cycle). Historically, each road segment is tested and rated every five years which provides technical information as to the quality of the surface and subsurface of the road. The Board has adopted a goal of maintaining an average IMS rating of 75 for all roads in Glenview. Additional investment from the Corporate Fund in 2012 to 2014 allowed the Village to take advantage of the favorable bidding environment by accelerating several projects and qualifying for additional outside funds. Consequently, the Village's estimated 2017 IMS rating of 76 exceeds the goal of 75. The 2023 budgeted amount for road resurfacing and reconstruction is \$22.7 million. The total capital

projects budget is \$35.6 million which includes \$29.9 million budgeted for the 2023 CIP projects for core infrastructure, water and sewer utilities. The balance of \$5.7 million consists of prior year CIP projects and facility improvements costs in 2023.

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 and the I-294 tollway Phase I Preliminary Design for 2023.

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 2023 Transfers between Funds

2023 Summary of Transfers In and Out								
Transfers In								
	Corporate Fund	Glen Capital Projects Fund	Capital Projects Fund	Glenview Sewer Fund	Glenview Water Fund	STAF	FRRF	Corporate Purpose Bonds
Transfers Out								
Corporate Fund			7,030,400					2,235,732
STAF								
Insurance and Risk Fund	250,000							
Permanent Fund			1,160,000					
Wholesale Water Fund	325,000		626,159		1,641,927			
FRRF			519,500					
Special Service Areas			59,804	60,520	27,340			

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2023 Summary of Estimated Sources and Uses of Funds

	General Fund	Special Revenue Funds			
	Corporate Fund	Police Special Fund	Foreign Fire Fund	Special Tax Allocation Fund	Waukegan/Golf TIF Fund
<i>Beginning Estimated Fund Balance/ Net Position</i>	42,082,885	25,892	242,296	10,380,961	4,958,985
<i>Budgeted Revenues</i>					
Taxes	56,067,785	-	-	-	2,674,563
Licenses and Permits	3,245,617	-	-	-	-
Fines and Forfeits	108,600	-	-	-	-
Charges for Services	6,781,309	-	-	-	-
Intergovernmental	20,358,204	-	-	-	-
Investment Income	170,070	-	-	93,060	26,640
Other Revenues	985,179	-	140,000	-	-
Transfers In	575,000	-	-	-	-
<i>Total Revenues</i>	88,291,764	-	140,000	93,060	2,701,203
<i>Budgeted Expenditures</i>					
<i>Operating Expenditures</i>					
Personnel	39,688,544	-	-	-	9,665
Contractual	20,158,747	-	23,010	85,004	472,014
Commodities	2,915,868	-	118,000	-	-
Other Charges	10,030,890	5,650	-	-	704,550
Capital Outlay	394,000	-	-	220,569	-
<i>Total Operating Expenditures</i>	73,188,049	5,650	141,010	305,573	1,186,229
<i>Other Expenditures</i>					
Interfund Charges	5,499,971	-	-	-	-
Capital Projects	-	-	-	1,371,913	-
Transfer Out	9,266,132	-	-	-	-
<i>Total Other Expenditures</i>	14,766,103	-	-	1,371,913	-
<i>Total Expenditures</i>	87,954,152	5,650	141,010	1,677,486	1,186,229
<i>Surplus/(Deficit)</i>	337,612	(5,650)	(1,010)	(1,584,426)	1,514,974
<i>Plus: Commuter Fund Closeout</i>	2,769,258	-	-	-	-
<i>Ending Estimated Fund Balance/ Net Position*</i>	45,189,755	20,242	241,286	8,796,535	6,473,959

* Detailed information on changes to fund balance can be found on the following pages:
 General Fund - 71-75, Special Revenue Funds - 77-82, Enterprise Funds - 85-96, Internal Service Funds - 99-106, Trust and Agency Funds - 109-114, Capital Project Funds - 117-121, Debt Funds - 123

Enterprise Funds			Internal Service Funds	
Glenview Water Fund	Glenview Sewer Fund	Wholesale Water Fund	Municipal Equipment Repair Fund	Capital Equipment Replacement Fund
45,308,676	20,675,718	5,412,087	819,127	8,556,172
-	-	-	-	-
87,700	20,000	-	-	-
-	-	-	-	-
15,972,159	2,884,077	5,944,987	1,444,575	2,752,652
2,800,000	-	-	-	-
88,360	16,120	17,290	-	30,360
226,041	-	-	132,500	87,000
1,669,267	60,520	-	-	-
20,843,527	2,980,717	5,962,277	1,577,075	2,870,012
3,136,270	558,778	248,912	443,239	-
5,400,308	435,225	2,862,316	347,955	-
986,120	100,808	54,270	700,725	514,014
863,521	94,179	-	2,500	-
-	-	-	-	5,006,331
10,386,219	1,188,990	3,165,498	1,494,419	5,520,345
1,736,935	151,448	43,927	100,187	-
10,721,507	1,842,781	-	-	-
-	-	2,593,086	-	-
12,458,442	1,994,229	2,637,013	100,187	-
22,844,661	3,183,219	5,802,511	1,594,606	5,520,345
(2,001,134)	(202,502)	159,766	(17,531)	(2,650,333)
-	-	-	-	-
43,307,542	20,473,216	5,571,853	801,596	5,905,839

2023 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	7,416,816	3,910,763	83,270,078	83,236,856	107,416
Budgeted Revenues					
Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Charges for Services	9,481,464	1,193,810	-	-	-
Intergovernmental	-	-	3,970,000	5,656,805	-
Investment Income	44,300	20,780	8,230,000	8,230,000	5,360
Other Revenues	-	-	810,000	1,260,000	-
Transfers In	-	-	-	-	-
Total Revenues	9,525,764	1,214,590	13,010,000	15,146,805	5,360
Budgeted Expenditures					
<i>Operating Expenditures</i>					
Personnel	828,798	43,563	7,205,700	8,692,000	-
Contractual	8,693,170	2,272,297	190,100	198,300	-
Commodities	500	-	-	-	-
Other Charges	7,500	-	-	-	-
Capital Outlay	-	25,000	-	-	-
Total Operating Expenditures	9,529,968	2,340,860	7,395,800	8,890,300	-
<i>Other Expenditures</i>					
Interfund Charges	-	-	-	-	-
Capital Projects	-	-	-	-	-
Transfer Out	250,000	519,500	-	-	-
Total Other Expenditures	250,000	519,500	-	-	-
Total Expenditures	9,779,968	2,860,360	7,395,800	8,890,300	-
Surplus/(Deficit)	(254,204)	(1,645,770)	5,614,200	6,256,505	5,360
	-	-	-	-	-
Ending Estimated Fund Balance/ Net Assets*	7,162,612	2,264,993	88,884,278	89,493,361	112,776

* Detailed information on changes to fund balance can be found on the following pages:
 General Fund - 71-75, Special Revenue Funds - 77-82, Enterprise Funds - 85-96, Internal Service Funds - 99-106, Trust and Agency Funds - 109-114, Capital Project Funds - 117-121, Debt Funds - 123

Continued	Capital Project Funds				Debt Funds
SSA Bond Fund	Capital Projects Fund	Glen Capital Projects Fund	Permanent Fund	Motor Fuel Tax Fund	Corporate Purpose Bonds Fund
(98,666)	1,419,418	0	29,641,192	2,237,760	569,845
347,758	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	130,000	-	-
-	5,544,846	-	-	2,935,429	-
900	61,060	-	236,047	25,600	660
-	-	-	1,535,518	-	-
-	9,395,863	-	-	-	2,235,732
348,658	15,001,769	-	1,901,565	2,961,029	2,236,392
-	-	-	-	-	-
-	-	-	111,421	-	575
-	-	-	-	-	-
186,652	24,371	-	-	-	2,237,232
-	-	-	-	-	-
186,652	24,371	-	111,421	-	2,237,807
-	-	-	-	-	-
-	19,020,434	-	-	3,962,211	-
147,664	-	-	1,160,000	-	-
147,664	19,020,434	-	1,160,000	3,962,211	-
334,316	19,044,805	-	1,271,421	3,962,211	2,237,807
14,342	(4,043,036)	-	630,144	(1,001,182)	(1,415)
-	-	-	-	-	-
(84,324)	(2,623,618)	0	30,271,336	1,236,578	568,430

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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, commuter parking, 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 71% of the 2023 Corporate Fund revenue budget.

Fund Balance Policy

Annually, a five-year financial forecast is prepared. Expenditures are expected to be in excess of revenues in 2027 however, several economists have predicted the possibility of an economic downturn. The timing and severity are unknown however, a plan was developed and presented to the Village Board of Trustees during the 2023 budget development workshops. The plan included a recommendation to maintain the Corporate Fund year-end unassigned fund balance at 40% to 50% of the total expenditures of that year, up from 35% to 45%. The temporary increase would allow for the Village to continue operating without reductions in service levels should there be an economic downturn. The Corporate Fund Unassigned Balance at the end of 2022 is projected to be \$42,082,885 or 50% of total Corporate Fund expenditures. The 2023 Unassigned Fund Balance is projected to be 51% of total Corporate Fund expenditures. The 2023 Corporate Fund budget is a balanced budget with a \$337,612 surplus. During 2023, the Village is continuing its commitment to funding infrastructure needs with a \$7,030,400 transfer to the Capital Improvement Program (CIP). Please find all fund balance policies in the *Budget and Financial Policies* section.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Projection	2025 Projection	2026 Projection
Beginning Fund Balance	33,514,854	38,592,508	38,592,508	42,082,885	45,189,755	47,452,463	48,268,993
General Revenues	81,999,188	82,111,497	87,560,680	88,291,764	87,844,893	87,312,036	88,626,553
Ongoing Operating Expenditures	70,421,534	74,032,480	75,310,303	80,923,752	78,270,569	78,891,425	80,599,526
Capital Expenditures	6,500,000	7,760,000	7,760,000	7,030,400	7,311,616	7,604,081	7,908,244
Annual Surplus/(Deficit)	5,077,654	319,017	4,490,377	337,612	2,262,708	816,530	118,783
<i>Planned Use of Fund Balance:</i>							
Capital Projects	-	1,300,000	1,000,000	-			
One-Time Expenditures							
Total Expenditures	76,921,534	83,092,480	84,070,303	87,954,152	85,582,185	86,495,506	88,507,770
Net Surplus/(Deficit)	5,077,654	(980,983)	3,490,377	337,612	2,262,708	816,530	118,783
Total Ending Fund Balance	38,592,508	37,611,525	42,082,885	42,420,497	47,452,463	48,268,993	48,387,776
Plus: Commuter Fund Closeout				2,769,258			
Unassigned Fund Balance	38,592,508	37,611,525	42,082,885	45,189,755	47,452,463	48,268,993	48,387,776
Fund Balance as a % of Total Expenditures	50.2%	46.0%	50.7%	51.4%	55.4%	55.8%	54.7%

Revenues

The 2023 Budget estimates \$88,291,764 in revenues for the Corporate Fund, an increase of \$731,084 or 0.8% above 2022 projections. For 2023, the Property Tax Levy was increased by 2.7% or \$402,260 to capture the Village's EAV for new growth and a large annexation. General Sales Tax and Home Rule Sales Tax receipts combined are budgeted with a 1.8% increase of \$612,813 over the 2022 projection. Dispatch revenue for 2023 is budgeted to increase \$329,963 or 4.5% from the 2022 projection, mainly based on agreed upon payment schedules.

Expenditures

The 2023 Budget estimates \$87,954,152 in expenditures for the Corporate Fund, an increase of \$4,883,849 or 5.9% from 2022 projections.

Personnel costs increased \$3,522,399 or 9.7% over the 2022 projection due to salary increases, four vacant positions, and twelve additional positions, including eight for public safety initiatives.

Contractual costs are anticipated to increase by \$439,336 or 2.2% primarily due to commuter parking expenditures being absorbed into the Corporate Fund with the closure of the Commuter Parking Fund and half of the Ground Emergency Medical Transport (GEMT) revenues of \$1.1 million that must be remitted to the state.

Other Charges costs are decreasing by \$437,189 from 2022 projections primarily due to decreases in the Police and Fire Pension Funds contributions.

Capital Outlay costs are anticipated to increase by \$221,000 which includes equipment for the Police Department and a vehicle for the Fire Department.

Commodities costs are anticipated to increase by \$641,584 or 28.2%, which includes increases in electricity costs, streetlight and storm sewer parts, electronic equipment, and expenditures that had previously been budgeted in the Commuter Parking Fund that were rolled into the Corporate Fund in 2023.

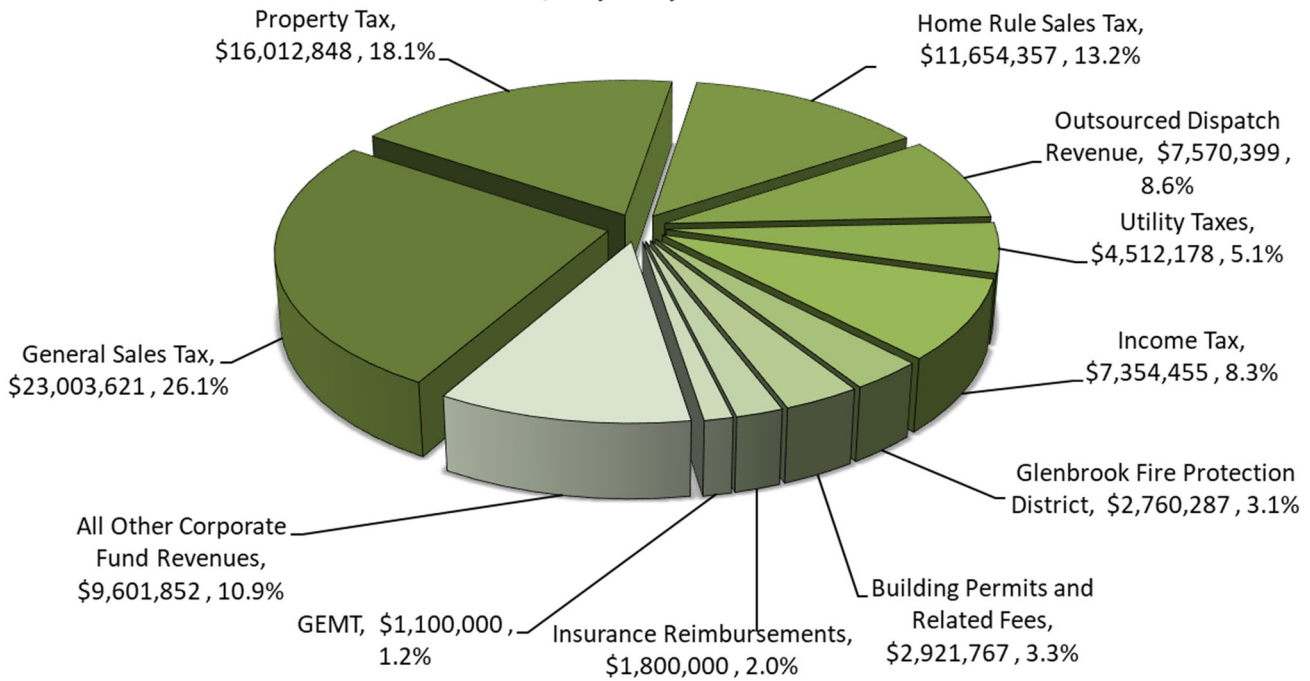
Interfund Charges are anticipated to increase by \$213,530 or 4%, which includes new capital equipment replacement charges to accumulate funds for machinery and equipment. These charges budgeted in the Corporate Fund will be transferred to the Capital Equipment Replacement Fund, an Internal Service Fund.

Transfer out costs decreased \$716,811 or 8%, primarily due to a one-time use of fund balance for the CIP in 2022.

The Corporate Fund year-end fund balance has been and continues to be projected to be within the temporary policy range of 40% to 50% of total expenditures in 2023.

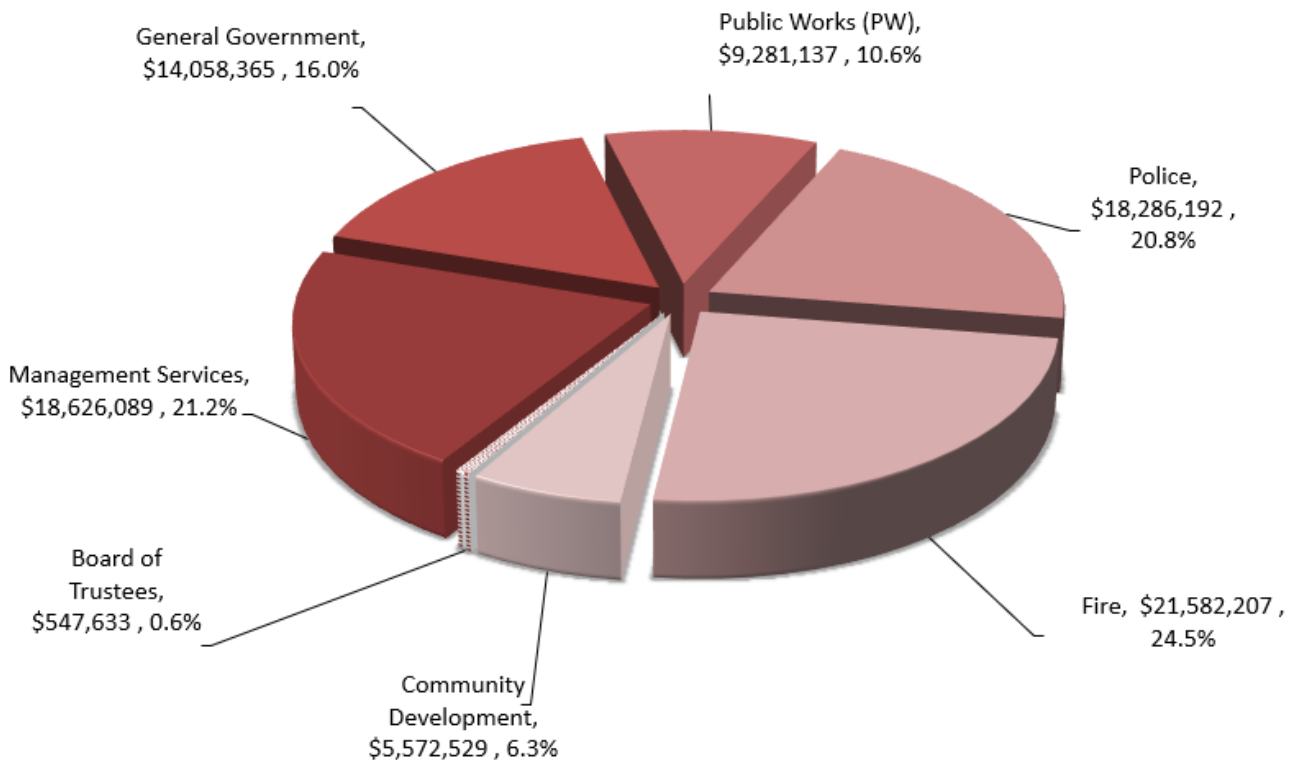
Corporate Fund Revenue Summary

\$88,291,764



Corporate Fund Expenditure Summary

\$87,954,152



Corporate Fund Summary

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021 Actual	Budget	Projected Actual	2023 Budget
<i>Beginning Fund Balance</i>	33,514,854	\$38,592,508	\$38,592,508	\$42,082,885
<i>Budgeted Revenues</i>				
Taxes	50,587,448	53,973,151	55,149,717	56,067,785
Licenses and Permits	2,749,693	2,278,066	3,369,903	3,245,617
Fines and Forfeits	129,329	126,000	80,500	108,600
Charges for Services	5,020,990	5,389,885	6,419,914	6,781,309
Intergovernmental	21,920,211	18,465,931	20,655,842	20,358,204
Investment Income	29,600	215,000	172,200	170,070
Other Revenues	994,714	1,088,464	1,137,604	985,179
Transfers In	567,203	575,000	575,000	575,000
<i>Total Revenues</i>	81,999,188	82,111,497	87,560,680	88,291,764
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	36,380,044	36,355,744	36,166,145	39,688,544
Contractual	14,130,502	20,429,802	19,719,411	20,158,747
Commodities	1,825,916	2,142,961	2,274,284	2,915,868
Other Charges	10,880,125	10,685,865	10,468,079	10,030,890
Capital Outlay	104,499	176,000	173,000	394,000
<i>Total Operating Expenditures</i>	63,321,086	69,790,372	68,800,918	73,188,049
<i>Other Expenditures</i>				
Interfund Charges	4,878,399	5,003,775	5,286,441	5,499,971
Transfer Out	8,722,049	9,978,332	9,982,943	9,266,132
<i>Total Other Expenditures</i>	13,600,448	14,982,107	15,269,384	14,766,103
<i>Total Expenditures</i>	76,921,534	84,772,480	84,070,303	87,954,152
<i>Surplus/(Deficit)</i>	5,077,654	(2,660,983)	3,490,377	337,612
<i>Plus: Commuter Fund Closeout</i>	-	-	-	2,769,258
<i>Ending Fund Balance</i>	\$38,592,508	\$35,931,525	\$42,082,885	\$45,189,755

* Fiscal year 2022 budgeted deficit includes \$1.3 million planned use of fund balance and a \$1.68 million board-approved budget amendment, also for planned use of fund balance

Corporate Fund Balance Summary by Department and Division

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021 Actual	Budget	Projected Actual	2023 Budget
Beginning Fund Balance/ Net Assets	\$33,514,854	\$38,592,508	\$38,592,508	\$42,082,885
Budgeted Revenues				
Taxes	50,587,448	53,973,151	55,149,717	56,067,785
Licenses and Permits	2,749,693	2,278,066	3,369,903	3,245,617
Fines and Forfeits	129,329	126,000	80,500	108,600
Charges for Services	5,020,990	5,389,885	6,419,914	6,781,309
Intergovernmental	21,920,211	18,465,931	20,655,842	20,358,204
Investment Income	29,600	215,000	172,200	170,070
Other Revenues	994,714	1,088,464	1,137,604	985,179
Transfers In	567,203	575,000	575,000	575,000
Total Revenues	81,999,188	82,111,497	87,560,680	88,291,764
Budgeted by Department and Division				
<i>Board of Trustees</i>				
Board of Trustees	286	-	-	-
Special Appropriations	422,209	537,966	534,275	547,633
<i>General Government</i>	12,761,066	17,271,812	16,031,574	14,058,365
<i>Management Services</i>				
Administration	1,565,925	1,267,259	1,180,077	1,358,303
Communications	429,829	677,021	562,436	690,141
Legal	431,234	440,220	488,020	455,118
Human Resources Administration	1,559,632	2,191,822	2,192,199	2,178,817
Joint Dispatch	8,046,949	7,026,899	6,903,857	7,544,585
Finance	1,036,830	1,146,577	1,135,253	1,176,266
Records	458,017	473,361	398,317	620,372
Information Technology	2,680,380	3,458,260	3,405,831	4,262,414
Resolution Center	406,940	408,167	388,038	340,073
<i>Public Works</i>				
Administration	2,531,642	2,493,239	2,645,059	2,560,647
GIS and CADD	194,007	226,378	226,378	219,398
Facilities Management	790,747	941,495	1,060,319	1,078,828
Streets and Forestry	3,653,631	4,621,779	4,785,086	5,422,264
<i>Police</i>	15,333,383	16,011,738	15,906,062	18,286,192
<i>Fire</i>	20,732,894	20,748,644	21,380,145	21,582,207
<i>Community Development</i>				
Administration	617,986	866,450	866,216	896,336
Planning	751,053	1,413,507	1,423,084	1,434,201
Engineering	714,159	908,625	897,716	964,011
Inspectional Services	1,802,737	1,641,260	1,660,361	2,277,981
Total Expenditures	76,921,534	84,772,480	84,070,303	87,954,152
Surplus/(Deficit)	5,077,654	(2,660,983)	3,490,377	337,612
Plus: Commuter Fund Closeout	-	-	-	2,769,258
Ending Fund Balance/ Net Assets	\$38,592,508	\$35,931,525	\$42,082,885	\$45,189,755

* Fiscal year 2022 budgeted deficit includes \$1.3 million planned use of fund balance and a \$1.68 million board-approved budget amendment, also for planned use of fund balance

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 2021 Actual	Fiscal Year 2022		Fiscal Year 2023 Budget
		Budget	Projected Actual	
<i>Beginning Fund Balance</i>	\$26,570	\$22,221	\$22,221	\$25,892
<i>Budgeted Revenues</i>				
Investment Income	80	130	-	-
Other Revenues	3,359	-	4,500	-
<i>Total Revenues</i>	3,439	130	4,500	-
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Other Charges	-	-	-	5,650
Capital Outlay	7,788	10,000	829	-
<i>Total Operating Expenditures</i>	7,788	10,000	829	5,650
<i>Total Expenditures</i>	7,788	10,000	829	5,650
<i>Surplus/(Deficit)</i>	(4,349)	(9,870)	3,671	(5,650)
<i>Ending Fund Balance</i>	\$22,221	\$12,351	\$25,892	\$20,242

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 2021 Actual	Fiscal Year 2022		Fiscal Year 2023 Budget
		Budget	Projected Actual	
<i>Beginning Fund Balance</i>	\$214,235	\$240,706	\$240,706	\$242,296
<i>Budgeted Revenues</i>				
Investment Income	546	600	-	-
Other Revenues	143,172	140,000	140,000	140,000
<i>Total Revenues</i>	143,718	140,600	140,000	140,000
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	13,768	15,710	20,410	23,010
Commodities	103,479	123,000	118,000	118,000
<i>Total Operating Expenditures</i>	117,247	138,710	138,410	141,010
<i>Total Expenditures</i>	117,247	138,710	138,410	141,010
<i>Surplus/(Deficit)</i>	26,470	1,890	1,590	(1,010)
 <i>Ending Fund Balance</i>	\$240,706	\$242,596	\$242,296	\$241,286

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 was closed on December 31, 2021. The largest revenue source was incremental property taxes which is now directed to the individual taxing jurisdictions including the Village of Glenview.

The closure ordinance included the establishment of The Glen TIF Cash Reserve Account to fund the following:

- Specific development projects and Glen TIF related capital projects approved by the Board prior to closure
- Paying property tax refunds ordered by Cook County post-closure for the tax years that The Glen TIF was open
- Administrative costs incurred by the Village for professional, legal, and other services related to the administration of this fund and The Glen TIF Cash Reserve Account.

As the approved expenditures above are paid, the fund balance in STAF will decline over time, which may be in excess of 10% each year, as is the case with the 2023 ending fund balance projection.

Revenues

Revenues of the STAF were generated from incremental property taxes resulting from the growth of the assessed valuation within The Glen TIF District. The Fiscal Year 2022 property tax projection is \$800,000. There is no 2023 incremental property tax budget as the TIF was closed on December 31, 2021.

Expenditures

As described above, the STAF also records all expenditures associated with The Glen TIF. The TIF was closed on December 31, 2021. The 2023 budget includes \$1,677,486 for expenditures approved in the closure ordinance.

Special Tax Allocation Fund Summary

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021 Actual	Budget	Projected Actual	2023 Budget
<i>Beginning Fund Balance</i>	\$13,246,433	\$19,123,887	\$19,123,887	\$10,380,961
<i>Budgeted Revenues</i>				
Taxes	38,202,573	-	800,000	-
Charges for Services	126,588	-	-	-
Intergovernmental	208,613	-	152,493	-
Investment Income	72,827	-	66,200	93,060
Other Revenues	194,989	-	-	-
Transfers In	104,290	-	-	-
<i>Total Revenues</i>	38,909,880	-	1,018,693	93,060
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	451,359	-	-	-
Contractual	23,307,500	6,024,987	5,582,920	85,004
Commodities	38,216	12,500	12,500	-
Other Charges	9,185,717	-	-	-
Capital Outlay	24,874	590,000	369,431	220,569
<i>Total Operating Expenditures</i>	33,007,666	6,627,487	5,964,851	305,573
<i>Other Expenditures</i>				
Interfund Charges	24,760	-	-	-
Capital Projects	-	5,610,496	3,796,767	1,371,913
<i>Total Other Expenditures</i>	24,760	5,610,496	3,796,767	1,371,913
<i>Total Expenditures</i>	33,032,426	12,237,983	9,761,618	1,677,486
<i>Surplus/(Deficit)</i>	5,877,454	(12,237,983)	(8,742,925)	(1,584,426)
<i>Ending Fund Balance</i>	\$19,123,887	\$6,885,904	\$10,380,961	\$8,796,535

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, and 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 included \$4,003,390 for project costs, \$342,443 for three years (2014-2016) of capitalized interest and \$39,167 for costs of issuance. For 2022, property tax revenue is projected at \$2,674,563. The 2023 budget for property tax revenue of \$2,674,563 remains flat with the 2022 projection.

Expenditures

The 2022 projection and 2023 budget include costs for general administration, professional services, debt service and Per Capita Tuition Charges. The 2022 projection also includes a \$2,579,030 payment for the portion of fund balance that was declared a surplus.

Waukegan/Golf TIF Fund Summary

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021 Actual	Budget	Projected Actual	2023 Budget
<i>Beginning Fund Balance</i>	<i>\$4,249,312</i>	<i>\$6,012,201</i>	<i>\$6,012,201</i>	<i>\$4,958,985</i>
<i>Budgeted Revenues</i>				
Taxes	2,674,563	2,674,563	2,674,563	2,674,563
Investment Income	1,836	4,380	38,390	26,640
<i>Total Revenues</i>	<i>2,676,400</i>	<i>2,678,943</i>	<i>2,712,953</i>	<i>2,701,203</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	9,601	9,640	9,526	9,665
Contractual	198,709	471,629	471,613	472,014
Other Charges	705,200	3,285,030	3,285,030	704,550
<i>Total Operating Expenditures</i>	<i>913,510</i>	<i>3,766,299</i>	<i>3,766,169</i>	<i>1,186,229</i>
<i>Total Expenditures</i>	<i>913,510</i>	<i>3,766,299</i>	<i>3,766,169</i>	<i>1,186,229</i>
<i>Surplus/(Deficit)</i>	<i>1,762,889</i>	<i>(1,087,356)</i>	<i>(1,053,216)</i>	<i>1,514,974</i>
<i>Ending Fund Balance</i>	<i>\$6,012,201</i>	<i>\$4,924,845</i>	<i>\$4,958,985</i>	<i>\$6,473,959</i>

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VILLAGE OF GLENVIEW



ENTERPRISE FUNDS

Enterprise Funds

Enterprise funds are used by governments to account for operations in which user charges are the main source of revenue. Taxes and other general revenues are not used to finance these operations for a number of reasons:

- The beneficiary of services of an enterprise-related activity can be readily identified and the service provision can be measured to determine charges.
- Village general revenues have legal or statutory limitations and cannot cover all the services required by residents.
- General revenues are historically used to finance expenses for services in which the ultimate beneficiary cannot be readily identified.

Enterprise funds account for activities using accounting principles similar to commercial businesses. For financial reporting purposes, each fund records transactions on an accrual basis. Capital purchases are not recorded as expenses when purchased, but as assets. The costs of these assets are then amortized over their useful lives as depreciation. Similarly, any debt of an enterprise fund is recorded as a long-term liability within the fund where the only expense recognition is interest on the debt.

For budget purposes, however, spending related to these activities must be accounted for like those of governmental funds. As such, the expenses are generally reported when expended, irrespective of the long-term use of the underlying asset. Village policy requires the budgeting of all non-capital project funds to be expended in a fiscal year. This leads to a budget basis of reporting that is not in accordance with generally accepted accounting principals (GAAP). This “budget basis” results in two types of reporting for Enterprise Funds on the Village’s financial statements. That basis shows operating budgets that are similar to GAAP and capital budgets that report in a more traditional governmental display. This display includes budgets for depreciation.

Glenview Water & Sanitary Sewer Funds

Description

The Glenview Water and Sanitary Sewer Funds are enterprise funds which mean the revenues, expenses, transfers and financial results are accounted for through full accrual accounting. These funds are used to account for the revenue and expense activities associated with the delivery and disposal of water from customers. The financial positions of the Funds are determined by the Change in Net Assets at year-end. Net Assets are equal to total assets (including all capital assets) less total liabilities (including long-term debt). Net Assets reflect the total productive investment in the utility system.

Operating Activities

The Water and Sanitary Sewer Funds include operational activities performed by the following departments: Public Works, 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, and 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 to a recovery percentage of 15% by 2022, which was achieved. 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. In 2021, the Board gave direction to amend the fixed charges for the three smallest meter sizes, so that the fee was the same. This adjustment caused an increase in the recovery percentage, which will level out over time. 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 2023 budget includes \$16,285,900 in estimated revenue from customer billing; total revenue is estimated to be \$20,843,527. The estimated revenues reflect increases in the quarterly fixed rate to bring the total cost recovery to 15.01% with a 3.00% increase in the consumption rate. The quarterly fixed rate varies by meter size.

Village Water Rates			
Meter Size	2021	2022	2023
1" & smaller – Fixed Rate	\$22.51	\$24.76	\$25.44
1 ½" – Fixed Rate	\$84.17	\$92.59	\$95.13
2" – Fixed Rate	\$175.70	\$193.27	\$198.58
3" – Fixed Rate	\$455.98	\$501.58	\$515.37
4" – Fixed Rate	\$857.49	\$943.24	\$969.18
6" – Fixed Rate	\$1,178.61	\$1,296.47	\$1,332.12
8" – Fixed Rate	\$1,440.78	\$1,584.86	\$1,628.44
Consumption Rate (per 1,000 gal)	\$7.08	\$7.08	\$7.29
% Change in Consumption Rates	1.00%	0.00%	3.00%
% of Revenues - Fixed Charge	13.23%	15.14%	15.01%

	2022 Consumption Charge/1,000 gals	2023 Consumption Charge/1,000 gals
Incorporated	\$7.08	\$7.29
Unincorporated	\$10.64	\$10.96

*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 2023 budget includes \$22,844,661 in budgeted expenses. The 2023 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 2023 budget includes \$10,721,507 for water infrastructure projects, including the 2023 costs in the 10-year Water Strategic Plan, and \$1,017,501 towards facility improvements at the pump stations. These infrastructure replacement and repair costs represent 51% of the total water budget. The cost of water purchased from the Village of Wilmette represents another 19% of the water fund budget. The 2023 budgeted expenses also include \$801,673 in loan principal payments and \$43,601 in interest expense, for a combined 4% of the total water budget.

The remaining 26% of the 2023 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 2022		Fiscal Year
	2021	Budget	Projected	2023
	Actual		Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$44,622,253	\$48,600,917	\$48,600,917	\$45,308,676
<i>Budgeted Revenues</i>				
Licenses and Permits	136,286	87,700	97,700	87,700
Charges for Services	16,870,285	15,241,000	15,116,116	15,972,159
Intergovernmental	-	3,000,000	100,000	2,800,000
Investment Income	2,359	1,000	69,790	88,360
Other Revenues	212,422	226,041	171,200	226,041
Transfers In	759,577	656,826	657,964	1,669,267
<i>Total Revenues</i>	17,980,929	19,212,567	16,212,770	20,843,527
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	2,756,900	2,969,234	2,907,669	3,136,270
Contractual	5,387,154	5,423,014	5,389,145	5,400,308
Commodities	776,732	782,206	849,480	986,120
Other Charges	1,552,728	1,093,354	1,093,354	863,521
<i>Total Operating Expenditures</i>	10,473,514	10,267,807	10,239,648	10,386,219
<i>Other Expenditures</i>				
Interfund Charges	1,275,316	1,099,490	1,099,491	1,736,935
Capital Projects	2,253,436	9,827,243	8,165,871	10,721,507
<i>Total Other Expenditures</i>	3,528,752	10,926,733	9,265,362	12,458,442
<i>Total Expenditures</i>	14,002,265	21,194,541	19,505,010	22,844,661
<i>Surplus/(Deficit)</i>	3,978,664	(1,981,974)	(3,292,241)	(2,001,134)
<i>Ending Fund Balance/ Net Position</i>	\$48,600,917	\$46,618,943	\$45,308,676	\$43,307,542

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 2023. The fund balance is decreasing from the prior year due to a planned use of cash for Water Fund infrastructure projects.

Glenview Water Cash Analysis	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget
Beginning Cash and Investments	7,448,930	10,486,155	10,486,155	7,193,915
Cash Receipts				
Receipts from Users	18,590,727	15,554,741	15,385,016	16,285,900
Investment Income	27,879	1,000	69,790	88,360
Grants	-	3,000,000	100,000	2,800,000
Transfer In	720,139	656,826	657,964	1,669,267
Total Cash Receipts	19,338,745	19,212,567	16,212,770	20,843,527
Non-Capital Cash Outlays				
Operating Expenses	13,035,831	19,105,407	17,415,876	21,197,714
Interest Expense	82,068	63,854	63,854	43,601
Principal Payments	1,031,392	1,012,640	1,012,640	801,673
Total Non-Capital Cash Outlays	14,149,291	20,181,901	18,492,370	22,042,988
Subtotal Net Change in Cash	5,189,454	(969,334)	(2,279,600)	(1,199,461)
Capital Cash Expenses				
Capital	2,152,229	1,012,640	1,012,640	801,673
Total Capital Cash Outlays	2,152,229	1,012,640	1,012,640	801,673
Total Net Change in Cash	3,037,225	(1,981,974)	(3,292,240)	(2,001,134)
Ending Cash and Investments	10,486,155	8,504,181	7,193,915	5,192,781

Glenview Sanitary Sewer Fund

Revenues

The 2023 budget includes \$2,884,077 in estimated revenue from customer billing. Total revenue is estimated to be \$2,980,717. The estimated revenues reflect no increase in the quarterly fixed rate to maintain the total cost recovery of approximately 34% and a 1.75% increase in the consumption rate.

Village Sewer Rates			
Meter Size	2021	2022	2023
1" & Smaller – Fixed Rate	\$10.59	\$10.59	\$10.59
1 ½" – Fixed Rate	\$38.35	\$38.35	\$38.35
2" – Fixed Rate	\$80.07	\$80.07	\$80.07
3" – Fixed Rate	\$207.79	\$207.79	\$207.79
4" – Fixed Rate	\$390.76	\$390.76	\$390.76
6" – Fixed Rate	\$537.09	\$537.09	\$537.09
8" – Fixed Rate	\$656.56	\$656.56	\$656.56
Usage Rate (per 1,000 gal)	\$1.44	\$1.45	\$1.48
% Change in Usage Rates	2.00%	1.00%	1.75%
% of Revenues - Fixed Charge	32%	35%	34%

	2022	2023
Charge/1,000 gals	\$1.45	\$1.48
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 2023 budget includes \$3,183,219 in budgeted expenses. The 2023 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 2023 budget includes a capital projects investment of \$1,842,781. These infrastructure improvement costs represent 58% of the budget. The budget also includes \$89,075 in loan principal payments and \$4,845 in interest payments, which represent 3% of the total sewer budget.

The remaining 39% of the 2023 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 2021	Fiscal Year 2022		Fiscal Year 2023
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$20,774,921	\$21,110,389	\$21,110,389	\$20,675,718
<i>Budgeted Revenues</i>				
Licenses and Permits	22,229	13,000	23,500	20,000
Charges for Services	2,619,668	2,789,771	2,789,771	2,884,077
Investment Income	(3,123)	100	7,060	16,120
Other Revenues	857	-	-	-
Transfers In	71,398	60,520	60,787	60,520
<i>Total Revenues</i>	2,711,030	2,863,391	2,881,118	2,980,717
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	436,220	536,980	474,029	558,778
Contractual	298,075	425,980	427,028	435,225
Commodities	53,799	82,446	82,446	100,808
Other Charges	540,523	119,610	119,610	94,179
<i>Total Operating Expenditures</i>	1,328,616	1,165,016	1,103,113	1,188,990
<i>Other Expenditures</i>				
Interfund Charges	154,499	179,542	179,542	151,448
Capital Projects	789,307	1,931,406	2,033,134	1,842,781
Transfer Out	103,139	-	-	-
<i>Total Other Expenditures</i>	1,046,945	2,110,948	2,212,676	1,994,229
<i>Total Expenditures</i>	2,375,561	3,275,964	3,315,789	3,183,219
<i>Surplus/(Deficit)</i>	335,469	(412,573)	(434,671)	(202,502)
<i>Ending Fund Balance/ Net Position</i>	\$21,110,389	\$20,697,817	\$20,675,718	\$20,473,216

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 2023.

Sanitary Sewer Cash Analysis	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget
Beginning Cash and Investments	1,991,064	2,686,972	2,686,972	2,252,301
Cash Receipts				
Receipts from Users	2,698,035	2,802,771	2,813,271	2,904,077
Investment Income	3,297	100	7,060	16,120
Transfer In	-	60,520	60,787	60,520
Total Cash Receipts	2,701,332	2,863,391	2,881,118	2,980,717
Non-Capital Cash Outlays				
Operating Expenses	1,663,556	1,224,948	1,163,045	1,246,518
Interest Expense	9,119	7,095	7,095	4,845
Principal Payments	-	112,515	112,515	89,075
Transfer Out	103,139	-	-	-
Total Non-Capital Cash Outlays	1,775,814	1,344,558	1,282,655	1,340,438
Subtotal Net Change in Cash	925,518	1,518,833	1,598,463	1,640,279
Capital Cash Expenses				
Capital	229,610	1,931,406	2,033,134	1,842,781
Total Capital Cash Outlays	229,610	1,931,406	2,033,134	1,842,781
Total Net Change in Cash	695,908	(412,573)	(434,671)	(202,502)
Ending Cash and Investments	2,686,972	2,274,399	2,252,301	2,049,799

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 45% of all expenses within the fund. The 2023 budgeted revenues are \$5,962,277 and budgeted expenses are \$5,802,511, for a surplus of \$159,766.

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 2023. This cash analysis differs from the fund balance statement by separating cash from the net assets.

Wholesale Water Cash Analysis	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Budget
Beginning Cash and Investments	94,185	1,947,345	1,947,345	3,272,623
Cash Receipts				
Receipts from Users	6,124,785	6,007,859	5,858,509	5,944,987
Investment Income	(8,530)	40	16,080	17,290
Transfer In	-	-	-	-
Total Cash Receipts	6,116,255	6,007,899	5,874,589	5,962,277
Non-Capital Cash Outlays				
Operating Expenses	2,730,880	3,185,614	2,987,050	3,209,425
Change in Investments	-	-	-	-
Transfer Out	1,532,215	1,562,261	1,562,261	2,593,086
Total Non-Capital Cash Outlays	4,263,095	4,747,875	4,549,311	5,802,511
Subtotal Net Change in Cash	1,853,160	1,260,024	1,325,278	159,766
Total Net Change in Cash	1,853,160	1,260,024	1,325,278	159,766
Ending Cash and Investments	1,947,345	3,207,369	3,272,623	3,432,389

Wholesale Water Fund Summary

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021	Budget	Projected	2023
	Actual	Budget	Budget	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$2,606,672	\$4,086,809	\$4,086,809	\$5,412,087
<i>Budgeted Revenues</i>				
Charges for Services	5,996,829	6,007,859	5,858,509	5,944,987
Investment Income	(887)	40	16,080	17,290
Other Revenues	296	-	-	-
<i>Total Revenues</i>	5,996,238	6,007,899	5,874,589	5,962,277
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	127,383	241,048	229,592	248,912
Contractual	2,754,790	2,847,886	2,700,883	2,862,316
Commodities	10,864	55,855	15,750	54,270
Other Charges	62,816	-	-	-
<i>Total Operating Expenditures</i>	2,955,853	3,144,789	2,946,225	3,165,498
<i>Other Expenditures</i>				
Interfund Charges	28,033	40,825	40,825	43,927
Transfer Out	1,532,215	1,562,261	1,562,261	2,593,086
<i>Total Other Expenditures</i>	1,560,248	1,603,086	1,603,086	2,637,013
<i>Total Expenditures</i>	4,516,101	4,747,875	4,549,311	5,802,511
<i>Surplus/(Deficit)</i>	1,480,137	1,260,024	1,325,278	159,766
<i>Ending Fund Balance/ Net Position</i>	\$4,086,809	\$5,346,832	\$5,412,087	\$5,571,853

Commuter Parking Fund

The Village maintains commuter parking lots and the related facilities at both train stations located in downtown Glenview and at The Glen. The downtown station offers both Metra and Amtrak service, while The Glen station only offers Metra service. The Village offers a daily parking option and monthly, semi-annual, or annual permits. Parking fees and parking violation fees from these lots are the primary Commuter Fund revenue sources. Additional revenue has been collected sporadically in prior years through reimbursements from Metra for significant building maintenance projects. Expenditures include costs of services to maintain the parking lots and facilities, snow and ice control, interfund charges for future repairs and replacements, and a portion of personnel costs. The Commuter Parking Fund has historically been designated as a Village enterprise fund, meaning that revenues generated by fund activity were adequate to cover fund expenditures.

Cash reserves of the Commuter Parking Fund are being depleted due to the low revenue collections and were projected to run out during 2024. This is a result of lower ridership due to the work from home philosophy that was mandatory for many during COVID and has remained as the pandemic mandates disappear. Based on this analysis and the inability for the fund to remain self-sustaining, commuter parking revenues and expenditures have been absorbed into the Corporate Fund beginning in 2023.

Commuter Parking Fund Summary

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021	Budget	Projected	2023
	Actual		Actual	Budget*
<i>Beginning Fund Balance/ Net Position</i>	\$3,404,987	\$3,125,068	\$3,125,068	\$0
<i>Budgeted Revenues</i>				
Fines and Forfeits	-	-	21,600	-
Charges for Services	356,884	167,418	186,958	-
Investment Income	254	250	4,481	-
Other Revenues	332	-	-	-
<i>Total Revenues</i>	357,469	167,668	213,039	-
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	76,877	83,520	81,641	-
Contractual	180,732	213,081	203,759	-
Commodities	39,450	53,875	57,769	-
Other Charges	92,392	-	-	-
<i>Total Operating Expenditures</i>	389,450	350,477	343,169	-
<i>Other Expenditures</i>				
Interfund Charges	247,938	225,680	225,680	-
<i>Total Other Expenditures</i>	247,938	225,680	225,680	-
<i>Total Expenditures</i>	637,388	576,157	568,849	-
<i>Surplus/(Deficit)</i>	(279,919)	(408,489)	(355,810)	-
<i>Ending Fund Balance/ Net Position</i>	\$3,125,068	\$2,716,579	\$2,769,258	\$0

*The Commuter Parking fund was absorbed into the Corporate Fund in 2023

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VILLAGE OF GLENVIEW



INTERNAL SERVICE FUNDS

Municipal Equipment Repair Fund

Description

Internal service funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost recovery basis.

The Village of Glenview, Illinois, has established a Maintenance Equipment Repair Fund (MERF) to account for the cost of labor, equipment, parts and contracted professional services. These resources are used to maintain and repair all of the Village’s vehicles and pieces of equipment, as well as the cost of fuel consumed by these assets. The Fleet Services staff is responsible for the development, implementation and maintenance of a preventative maintenance schedule for all vehicles and equipment, as well as all other repairs that are needed. Proper preventative maintenance is necessary to ensure all vehicles and equipment meet 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, School District #34, Northern Illinois Public Safety Training Academy (NIPSTA), and Mutual Aid Box Alarm System (MABAS) – that use its services and fuel.

Expenditures

After numerous years of fairly steady fuel costs, substantial increases were experienced during the first half of 2022 requiring a mid-year budget amendment. The cost has since steadied, and staff continues to monitor on a monthly basis and with each fuel purchase.

Fuel Expenditures				
<u>Year</u>	<u>Gallons billed</u>	<u>Avg. price/gallon</u>	<u>Total cost</u>	
2018	134,870	\$ 2.27	\$	305,974
2019	140,700	\$ 2.26	\$	318,528
2020	115,600	\$ 1.85	\$	213,996
2021	140,800	\$ 2.28	\$	321,215
2022	147,100	\$ 3.53	\$	519,663
<i>(est.) 2023</i>	<i>144,000</i>	<i>\$ 3.45</i>	<i>\$</i>	<i>496,800</i>

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 2022		Fiscal Year
	2021 Actual	Budget	Projected Actual	2023 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$420,477	\$576,354	\$576,354	\$819,127
<i>Budgeted Revenues</i>				
Charges for Services	1,366,206	1,295,687	1,638,862	1,444,575
Investment Income	23	50	63	-
Other Revenues	118,178	108,500	228,985	132,500
<i>Total Revenues</i>	1,484,408	1,404,237	1,867,910	1,577,075
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	454,911	442,192	445,492	443,239
Contractual	319,216	347,955	347,955	347,955
Commodities	481,290	741,625	741,625	700,725
Other Charges	617	2,500	2,500	2,500
<i>Total Operating Expenditures</i>	1,256,033	1,534,272	1,537,572	1,494,419
<i>Other Expenditures</i>				
Interfund Charges	72,498	87,565	87,565	100,187
<i>Total Other Expenditures</i>	72,498	87,565	87,565	100,187
<i>Total Expenditures</i>	1,328,531	1,621,837	1,625,137	1,594,606
<i>Surplus/(Deficit)</i>	155,877	(217,600)	242,773	(17,531)
<i>Ending Fund Balance/ Net Position</i>	\$576,354	\$358,754	\$819,127	\$801,596

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 funded through Charges for Services in previous years. The 2023 Budget includes the replacement or purchase of IT electronic equipment and workstation components, three Police SUVs, 4 Police squad cars, one Police van, one Fire engine, one Fire ladder truck, two Public Works trucks, and one Public Works overhead hoist.

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 2023 Budget.

An increase in the amount of CERF expenditures from the 2022 projections to the 2023 has resulted in a projected decrease in fund balance of 3.1%.

Capital Equipment Replacement Fund Summary

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021	Budget	Projected	2023
	Actual		Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	\$8,229,412	\$7,650,684	\$7,650,684	\$8,556,172
<i>Budgeted Revenues</i>				
Charges for Services	2,153,193	2,342,693	2,342,693	2,752,652
Investment Income	13,690	3,000	22,990	30,360
Other Revenues	32,918	29,500	23,365	87,000
<i>Total Revenues</i>	2,199,801	2,375,193	2,389,048	2,870,012
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Commodities	170,888	659,840	477,506	514,014
Capital Outlay	2,607,641	4,071,063	1,006,054	5,006,331
<i>Total Operating Expenditures</i>	2,778,529	4,730,903	1,483,560	5,520,345
<i>Total Expenditures</i>	2,778,529	4,730,903	1,483,560	5,520,345
<i>Surplus/(Deficit)</i>	(578,728)	(2,355,710)	905,488	(2,650,333)
<i>Ending Fund Balance/ Net Position</i>	\$7,650,684	\$5,294,974	\$8,556,172	\$5,905,839

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, which reduced the overall health insurance premium annual increase. The chart below illustrates the percentage of employee contributions budgeted for their health insurance plan.

	Non-Union an Non-Sworn	Non-Union and Sworn	Dispatch Union	Fire Union	Police Union	PW Union
<i>2023 Health Insurance Employee Contributions</i>						
HMO Illinois	15%	15%	15%	15%	15%	15%
PPO	15%	15%	15%	15%	15%	15%
<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%

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 2023 budgeted adjustment is a debit to expense in the amount of \$125,190. The 2023 health insurance premiums are \$6,863,026, which is 70% of the budgeted expenditures. The 2023 premiums are budgeted to increase over the 2022 budget by 3.36%, mainly due to premium increases.

Insurance and Risk Fund Summary

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021	Budget	Projected	2023
	Actual		Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	<i>\$7,330,300</i>	<i>\$7,451,483</i>	<i>\$7,451,483</i>	<i>\$7,416,816</i>
<i>Budgeted Revenues</i>				
Charges for Services	8,150,891	8,968,042	8,793,491	9,481,464
Investment Income	451,091	2,000	71,000	44,300
Other Revenues	3,118	-	-	-
<i>Total Revenues</i>	<i>8,605,100</i>	<i>8,970,042</i>	<i>8,864,491</i>	<i>9,525,764</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	616,287	814,319	688,830	828,798
Contractual	7,614,785	8,310,683	7,954,994	8,693,170
Commodities	-	1,750	500	500
Other Charges	2,845	15,000	4,834	7,500
<i>Total Operating Expenditures</i>	<i>8,233,917</i>	<i>9,141,752</i>	<i>8,649,158</i>	<i>9,529,968</i>
<i>Other Expenditures</i>				
Transfer Out	250,000	250,000	250,000	250,000
<i>Total Other Expenditures</i>	<i>250,000</i>	<i>250,000</i>	<i>250,000</i>	<i>250,000</i>
<i>Total Expenditures</i>	<i>8,483,917</i>	<i>9,391,752</i>	<i>8,899,158</i>	<i>9,779,968</i>
<i>Surplus/(Deficit)</i>	<i>121,183</i>	<i>(421,710)</i>	<i>(34,667)</i>	<i>(254,204)</i>
<i>Ending Fund Balance/ Net Position</i>	<i>\$7,451,483</i>	<i>\$7,029,773</i>	<i>\$7,416,816</i>	<i>\$7,162,612</i>

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 2023, 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 2023 budget appropriates \$2,484,826 to be spent on capital facility improvements. This budget includes pump replacements at the Laramie Pump Station and pump replacements and exterior masonry repairs at the Rugen Senior Pump Station. Architectural design work will also start on planned 2024 FRRF projects including the Public Works Campus Improvements and kitchen remodels at Fire Stations 13 and 14.

Fund Balance

FRRF is to maintain a fund balance target of 35% of accumulated reserves according to the replacement schedule; this amount has been determined to be sufficient to meet the Village’s annual building component repair and replacement needs. The 2023 Budget calculated Charges for Services to the operating departments using the 35% of accumulated reserves as the fund balance target.

Fund balance is projected to decrease by 4.2% from 2022 to 2023, primarily due to construction of the planned 2023 FRRF projects.

Facility Repair and Replacement Fund Summary

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021 Actual	Budget	Projected Actual	2023 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$4,189,890	\$4,121,406	\$4,121,406	\$3,910,763
<i>Budgeted Revenues</i>				
Charges for Services	1,520,018	1,101,445	1,101,445	1,193,810
Investment Income	7,874	4,800	26,500	20,780
Other Revenues	1,794	-	-	-
Transfers In	-	-	-	-
<i>Total Revenues</i>	1,529,686	1,106,245	1,127,945	1,214,590
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	19,123	29,774	28,379	43,563
Contractual	1,558,376	1,648,939	1,307,076	2,272,297
Capital Outlay	20,671	25,000	3,133	25,000
<i>Total Operating Expenditures</i>	1,598,170	1,703,713	1,338,588	2,340,860
<i>Other Expenditures</i>				
Transfer Out	-	-	-	519,500
<i>Total Other Expenditures</i>	-	-	-	519,500
<i>Total Expenditures</i>	1,598,170	1,703,713	1,338,588	2,860,360
<i>Surplus/(Deficit)</i>	(68,484)	(597,468)	(210,643)	(1,645,770)
<i>Ending Fund Balance/ Net Position</i>	\$4,121,406	\$3,523,938	\$3,910,763	\$2,264,993

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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 2021 Actual	Fiscal Year 2022		Fiscal Year 2023 Budget
		Budget	Projected Actual	
<i>Beginning Fund Balance/ Net Position</i>	\$93,209,673	\$102,463,434	\$102,463,434	\$83,270,078
<i>Budgeted Revenues</i>				
Investment Income	10,486,148	6,150,000	(17,371,170)	8,230,000
Other Revenues	1,418,993	901,380	786,610	810,000
Contributions & Transfers	3,727,912	3,852,850	3,852,850	3,970,000
<i>Total Revenues</i>	15,633,052	10,904,230	(12,731,710)	13,010,000
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	6,172,268	6,076,655	6,277,148	7,205,700
Contractual	207,022	207,266	184,498	190,100
<i>Total Operating Expenditures</i>	6,379,290	6,283,921	6,461,646	7,395,800
<i>Total Expenditures</i>	6,379,290	6,283,921	6,461,646	7,395,800
<i>Surplus/(Deficit)</i>	9,253,761	4,620,309	(19,193,356)	5,614,200
<i>Ending Fund Balance/ Net Position</i>	\$102,463,434	\$107,083,743	\$83,270,078	\$88,884,278

Firefighters' Pension Fund

The Village's firefighters participate in the Firefighters' Pension. The pension provides retirement benefits to firefighters and is governed by a five-member pension board consisting of the two Village President appointees, two elected fire employees, and one elected pension beneficiary. The Village and the participants are obligated to fund all pension costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it possesses many of the characteristics of a legally separate government, the Firefighters' Pension Fund is reported as if it were part of the Village for budgetary purposes because of the Village's fiduciary responsibility to the Pension.

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021	Budget	Projected	2023
	Actual		Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	<i>\$106,424,788</i>	<i>\$117,570,207</i>	<i>\$117,570,207</i>	<i>\$83,236,856</i>
<i>Budgeted Revenues</i>				
Investment Income	12,707,395	6,800,000	(32,783,151)	8,230,000
Other Revenues	858,274	803,205	1,225,742	1,260,000
Contributions & Transfers	5,741,479	5,814,665	5,814,665	5,656,805
<i>Total Revenues</i>	<i>19,307,148</i>	<i>13,417,870</i>	<i>(25,742,744)</i>	<i>15,146,805</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	7,868,165	7,922,907	8,405,945	8,692,000
Contractual	293,564	332,514	184,662	198,300
<i>Total Operating Expenditures</i>	<i>8,161,729</i>	<i>8,255,421</i>	<i>8,590,607</i>	<i>8,890,300</i>
<i>Total Expenditures</i>	<i>8,161,729</i>	<i>8,255,421</i>	<i>8,590,607</i>	<i>8,890,300</i>
<i>Surplus/(Deficit)</i>	<i>11,145,419</i>	<i>5,162,449</i>	<i>(34,333,351)</i>	<i>6,256,505</i>
<i>Ending Fund Balance/ Net Position</i>	<i>\$117,570,207</i>	<i>\$122,732,656</i>	<i>\$83,236,856</i>	<i>\$89,493,361</i>

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 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2022 Projected Actual	Fiscal Year 2023 Budget
<i>Beginning Fund Balance/ Net Position</i>	\$96,062	\$97,156	\$97,156	\$107,416
<i>Budgeted Revenues</i>				
Investment Income	517	120	10,260	5,360
Other Revenues	577	-	-	-
<i>Total Revenues</i>	1,094	120	10,260	5,360
<i>Budgeted Expenditures</i>				
<i>Other Expenditures</i>				
Transfer Out	-	-	-	-
<i>Total Other Expenditures</i>	-	-	-	-
<i>Total Expenditures</i>	-	-	-	-
<i>Surplus/(Deficit)</i>	1,094	120	10,260	5,360
<i>Ending Fund Balance/ Net Position</i>	\$97,156	\$97,276	\$107,416	\$112,776

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 2022		Fiscal Year
	2021 Actual	Budget	Projected Actual	2023 Budget
<i>Beginning Fund Balance/ Net Position</i>	<i>(\$130,305)</i>	<i>(\$112,847)</i>	<i>(\$112,847)</i>	<i>(\$98,666)</i>
<i>Budgeted Revenues</i>				
Taxes	356,291	336,332	338,209	347,758
Investment Income	969	960	903	900
<i>Total Revenues</i>	<i>357,259</i>	<i>337,292</i>	<i>339,112</i>	<i>348,658</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Other Charges	228,966	190,445	190,445	186,652
<i>Total Operating Expenditures</i>	<i>228,966</i>	<i>190,445</i>	<i>190,445</i>	<i>186,652</i>
<i>Other Expenditures</i>				
Transfer Out	110,836	133,081	134,486	147,664
<i>Total Other Expenditures</i>	<i>110,836</i>	<i>133,081</i>	<i>134,486</i>	<i>147,664</i>
<i>Total Expenditures</i>	<i>339,801</i>	<i>323,526</i>	<i>324,931</i>	<i>334,316</i>
<i>Surplus/(Deficit)</i>	<i>17,458</i>	<i>13,766</i>	<i>14,181</i>	<i>14,342</i>
<i>Ending Fund Balance/ Net Position</i>	<i>(\$112,847)</i>	<i>(\$99,081)</i>	<i>(\$98,666)</i>	<i>(\$84,324)</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 \$19,020,434 in expenditures for 2023 projects. These projects are primarily road reconstruction and related underground infrastructure improvements, road resurfacing and storm water projects.

Glen Capital Projects Fund: The Tax Increment Financing District supports the Glen Capital Projects Fund, which was closed in 2021. This led to zero expenditures budgeted for 2023.

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 \$2,104,056 and \$801,373, respectively for the resurfacing of Village roadways in 2023. 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 2022 the Village appropriated \$1,990,000 of prior year Motor Fuel Tax fund balances for 2022 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 2022		Fiscal Year
	2021	Budget	Projected	2023
	Actual		Actual	Budget
<i>Beginning Fund Balance</i>	\$4,863,266	\$4,844,190	\$4,844,190	\$1,419,418
<i>Budgeted Revenues</i>				
Intergovernmental	209,243	4,034,629	1,618,266	5,544,846
Investment Income	2,568	2,500	48,200	61,060
Other Revenues	40,357	-	-	-
SSA Contribution	-	733,996	-	-
Transfers In	7,090,215	9,832,996	9,723,129	9,395,863
<i>Total Revenues</i>	7,342,383	14,604,121	11,389,595	15,001,769
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Other Charges	24,371	24,371	24,371	24,371
Capital Outlay	-	-	283,350	-
<i>Total Operating Expenditures</i>	24,371	24,371	307,721	24,371
<i>Other Expenditures</i>				
Capital Projects	7,337,088	23,131,273	14,506,646	19,020,434
<i>Total Other Expenditures</i>	7,337,088	23,131,273	14,506,646	19,020,434
<i>Total Expenditures</i>	7,361,459	23,155,644	14,814,367	19,044,805
<i>Surplus/(Deficit)</i>	(19,076)	(8,551,523)	(3,424,772)	(4,043,036)
<i>Ending Fund Balance*</i>	\$4,844,190	(\$3,707,333)	\$1,419,418	(\$2,623,618)

* The 2023 ending fund balance is projected to be -\$2.6 million, which is a decrease greater than 10% from the 2022 projected actual. This is planned for as the Village has been awarded a future grant in the amount of \$2.9 million.

Glen Capital Projects Fund Summary

	Fiscal Year 2021 Actual	Fiscal Year 2022		Fiscal Year 2023 Budget
		Budget	Projected Actual	
<i>Beginning Fund Balance</i>	<i>\$104,033</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
<i>Budgeted Revenues</i>				
Investment Income	257	-	-	-
<i>Total Revenues</i>	<i>257</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Budgeted Expenditures</i>				
<i>Other Expenditures</i>				
Transfer Out	104,290	-	-	-
<i>Total Other Expenditures</i>	<i>104,290</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Total Expenditures</i>	<i>104,290</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Surplus/(Deficit)</i>	<i>(104,033)</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Ending Fund Balance</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>

Permanent Fund Summary

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021	Budget	Projected	2023
	Actual		Actual	Budget
<i>Beginning Fund Balance</i>	\$29,787,340	\$29,719,178	\$29,719,178	\$29,641,192
<i>Budgeted Revenues</i>				
Charges for Services	-	156,000.00	156,000.00	130,000.00
Investment Income	(12,178)	9,334	166,044	236,047
Other Revenues	4,039	1,535,518	-	1,535,518
<i>Total Revenues</i>	(8,139)	1,700,852	322,044	1,901,565
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	60,023	174,773	116,680	111,421
<i>Total Operating Expenditures</i>	60,023	174,773	116,680	111,421
<i>Other Expenditures</i>				
Transfer Out	-	1,420,000	283,350	1,160,000
<i>Total Other Expenditures</i>	-	1,420,000	283,350	1,160,000
<i>Total Expenditures</i>	60,023	1,594,773	400,030	1,271,421
<i>Surplus/(Deficit)</i>	(68,162)	106,080	(77,986)	630,144
<i>Ending Fund Balance</i>	\$29,719,178	\$29,825,258	\$29,641,192	\$30,271,336

Motor Fuel Tax Fund Summary

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021 Actual	Budget	Projected Actual	2023 Budget
<i>Beginning Fund Balance</i>	<i>\$809,250</i>	<i>\$2,249,035</i>	<i>\$2,249,035</i>	<i>\$2,237,760</i>
<i>Budgeted Revenues</i>				
Intergovernmental	3,736,106	2,907,891	2,862,129	2,935,429
Investment Income	2,388	3,400	19,400	25,600
Other Revenues	799	-	-	-
<i>Total Revenues</i>	<i>3,739,293</i>	<i>2,911,291</i>	<i>2,881,529</i>	<i>2,961,029</i>
<i>Budgeted Expenditures</i>				
<i>Other Expenditures</i>				
Capital Projects	2,299,508	2,907,891	2,892,804	3,962,211
<i>Total Other Expenditures</i>	<i>2,299,508</i>	<i>2,907,891</i>	<i>2,892,804</i>	<i>3,962,211</i>
<i>Total Expenditures</i>	<i>2,299,508</i>	<i>2,907,891</i>	<i>2,892,804</i>	<i>3,962,211</i>
<i>Surplus/(Deficit)</i>	<i>1,439,785</i>	<i>3,400</i>	<i>(11,275)</i>	<i>(1,001,182)</i>
<i>Ending Fund Balance</i>	<i>\$2,249,035</i>	<i>\$2,252,435</i>	<i>\$2,237,760</i>	<i>\$1,236,578</i>

VILLAGE OF GLENVIEW



DEBT FUND

Corporate Purpose Bonds Fund

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

There are two outstanding Corporate Purpose Bonds Fund debt issuances, General Obligation Refunding Bond Series 2012B and General Obligation Purpose Bond Series 2013A, which was issued for the purpose of financing the Municipal Building expansion, including the Village Hall relocation. The 2013A bonds are abated every year as there are budgeted funds available in the Corporate Fund for the debt service payment.

The Corporate Fund transfers to the Corporate Purpose Bonds Fund for both the 2012B and 2013A debt. The 2012B debt amount is funded from property taxes and the 2013A debt amount is funded from Corporate Fund revenues. The Corporate Purpose Bonds Fund then records the debt service payments. The total 2023 budgeted expenditures are \$2,237,807.

	Fiscal Year 2021	Fiscal Year 2022		Fiscal Year 2023
	Actual	Budget	Projected Actual	Budget
<i>Beginning Fund Balance</i>	<i>\$555,417</i>	<i>\$570,965</i>	<i>\$570,965</i>	<i>\$569,845</i>
<i>Budgeted Revenues</i>				
Investment Income	674	710	820	660
Transfers In	2,222,049	2,218,332	2,218,332	2,235,732
<i>Total Revenues</i>	<i>2,222,723</i>	<i>2,219,042</i>	<i>2,219,152</i>	<i>2,236,392</i>
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	440	440	440	575
Other Charges	2,214,533	2,219,832	2,219,832	2,237,232
<i>Total Operating Expenditures</i>	<i>2,214,973</i>	<i>2,220,272</i>	<i>2,220,272</i>	<i>2,237,807</i>
<i>Other Expenditures</i>				
Transfer Out	(7,797)	-	-	-
<i>Total Other Expenditures</i>	<i>(7,797)</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Total Expenditures</i>	<i>2,207,175</i>	<i>2,220,272</i>	<i>2,220,272</i>	<i>2,237,807</i>
<i>Surplus/(Deficit)</i>	<i>15,548</i>	<i>(1,230)</i>	<i>(1,120)</i>	<i>(1,415)</i>
<i>Ending Fund Balance</i>	<i>\$570,965</i>	<i>\$569,735</i>	<i>\$569,845</i>	<i>\$568,430</i>

VILLAGE OF GLENVIEW



BUDGETS BY DEPARTMENT

Department Summary

The Village of Glenview's 2023 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

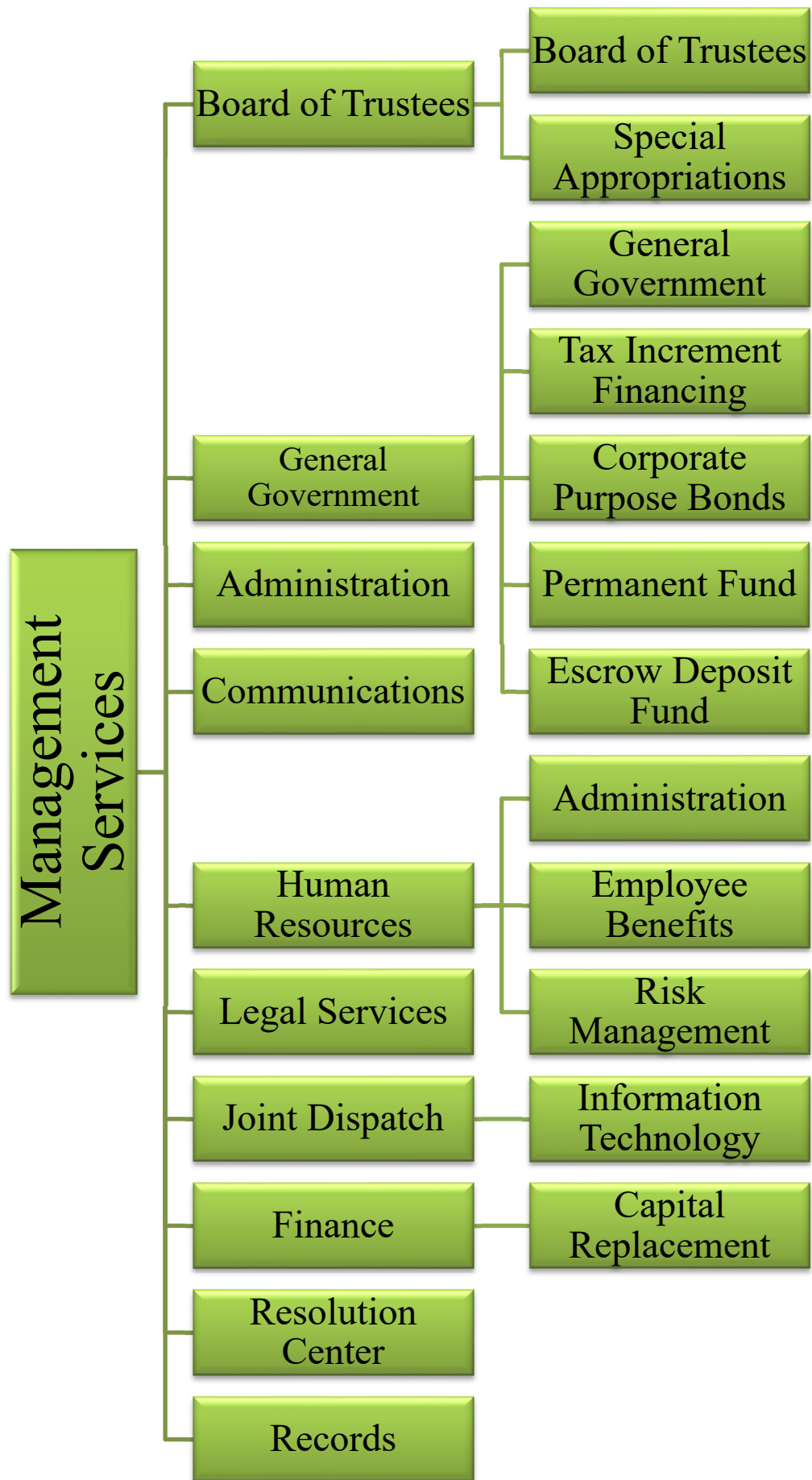
All Funds and Departments

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021	Budget	Projected	2023
Budgeted Expenditures	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	55,369,140	55,482,013	55,714,396	60,855,469
Contractual	56,324,655	46,874,659	44,611,473	41,250,442
Commodities	3,500,633	4,656,059	4,629,860	5,390,305
Other Charges	23,343,197	17,636,007	17,408,055	14,157,045
Capital Outlay	2,765,472	4,872,063	1,835,797	5,645,900
Total Operating Expenditures	141,303,098	129,520,800	124,199,581	127,299,161
<i>Other Expenditures</i>				
Interfund Charges	6,681,444	6,636,878	6,919,544	7,532,468
Capital Projects	12,679,338	43,408,309	31,395,222	36,918,846
Depreciation	2,147,633	-	-	-
Transfer Out	10,814,732	13,343,674	12,213,040	13,936,382
Total Other Expenditures	32,323,147	63,388,861	50,527,806	58,387,696
Total Expenditures	173,626,244	192,909,660	174,727,387	185,686,857
<i>Funding Sources</i>				
Corporate Fund	76,921,534	84,772,480	84,070,303	87,954,152
Police Special Fund	7,788	10,000	829	5,650
Foreign Fire Fund	117,247	138,710	138,410	141,010
Waukegan/Golf TIF Fund	913,510	3,766,299	3,766,169	1,186,229
Special Tax Allocation Fund	33,032,426	12,237,983	9,761,618	1,677,486
Glenview Water Fund	14,002,265	21,194,541	19,505,010	22,844,661
Glenview Sanitary Fund	2,375,561	3,275,964	3,315,789	3,183,219
Wholesale Water Fund	4,516,101	4,747,875	4,549,311	5,802,511
Commuter Parking Fund	637,388	576,157	568,849	-
Municipal Equipment Replacement Fund	1,328,531	1,621,837	1,625,137	1,594,606
Capital Equipment Replacement Fund	2,778,529	4,730,903	1,483,560	5,520,345
Insurance and Risk Fund	8,483,917	9,391,752	8,899,158	9,779,968
Facility Repair and Replacement Fund	1,598,170	1,703,713	1,338,588	2,860,360
Police Pension Fund	6,379,290	6,283,921	6,461,646	7,395,800
Firefighters' Pension Fund	8,161,729	8,255,421	8,590,607	8,890,300
Special Service Area Bond Fund	339,801	323,526	324,931	334,316
Capital Projects Fund	7,361,459	23,155,644	14,814,367	19,044,805
Glen Capital Projects Fund	104,290	-	-	-
Village Permanent Fund	60,023	1,594,773	400,030	1,271,421
Motor Fuel Tax Fund	2,299,508	2,907,891	2,892,804	3,962,211
Corporate Purpose Bonds Fund	2,207,175	2,220,272	2,220,272	2,237,807
Total Funds Sources	173,626,244	192,909,660	174,727,387	185,686,857

Department Summary Continued

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
	Actual	Budget	Actual	Budget
<i>Expenditures By Department</i>				
Management Services	77,121,378	69,206,909	60,306,883	55,574,970
Public Works	26,131,019	27,781,652	27,393,258	31,140,695
Police	21,740,480	22,325,863	22,388,814	25,687,642
Fire	29,011,870	29,142,775	30,109,162	30,613,517
Community Development	19,621,498	44,452,461	34,529,270	42,670,033
<i>Total Expenditures</i>	173,626,244	192,909,660	174,727,387	185,686,857
<i>Full Time Positions by Department</i>				
Management Services	66.85	71.37	66.77	72.77
Public Works	39.10	34.62	35.97	35.97
Police	75.00	75.00	75.00	83.00
Fire	85.00	85.00	85.00	85.00
Community Development	13.05	14.01	13.26	15.26
<i>Total Full Time Positions*</i>	279.00	280.00	276.00	292.00
<i>Part Time Positions by Department</i>				
Management Services	6.87	5.99	4.70	4.95
Public Works	0.75	6.25	6.25	6.25
Community Development	2.25	3.00	3.23	3.23
<i>Total Part Time Positions</i>	9.87	15.24	14.18	14.43
<i>Total Full Time Equivalents</i>	288.87	295.24	290.18	306.43

* The 2023 budget has 16 more full-time positions than the 2022 projected actual and 12 more than the 2022 budget. Four positions budgeted for in 2022 are vacant, and 12 positions budgeted for in 2023 are new. These new positions include Director of Public Works (previously contractual), HR Manager, Executive Assistant, Customer Service Representative, and eight positions for public safety initiatives.



Management Services Department Summary

Board of Trustees, Special Appropriations, General Government, Tax Increment Financing, Permanent Fund, Corporate Purpose Bonds Fund, Escrow Deposits, Administration, Communications, Human Resources, Employee Benefits, Risk Management, Legal, Joint Dispatch, Information Technology, Finance, Capital Replacement, Resolution Center and Records

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	10,547,136	10,821,990	10,369,421	11,194,824
Contractual	39,055,725	27,712,138	25,654,328	20,234,648
Commodities	308,371	893,958	679,730	919,782
Other Charges	13,389,671	6,141,597	5,976,954	3,586,832
Capital Outlay	2,607,641	4,099,063	1,034,054	5,016,331
<i>Total Operating Expenditures</i>	65,908,544	49,668,746	43,714,488	40,952,417
<i>Other Expenditures</i>				
Interfund Charges	2,248,581	2,279,335	2,279,335	2,574,508
Capital Projects	-	5,610,496	3,796,767	1,371,913
Transfer Out	8,964,252	11,648,332	10,516,293	10,676,132
<i>Total Other Expenditures</i>	11,212,833	19,538,163	16,592,395	14,622,553
<i>Total Expenditures</i>	77,121,378	69,206,909	60,306,883	55,574,970
<i>Funding Sources</i>				
Corporate Fund	29,799,296	34,899,364	33,219,876	33,232,087
Special Tax Allocation Fund	31,944,945	11,635,483	9,347,157	1,456,917
Glenview Water Fund	623,356	604,175	610,014	609,392
Glenview Sanitary Fund	136,301	139,645	141,696	141,704
Wholesale Water Fund	57,261	93,469	92,532	95,537
Commuter Parking Fund	97,941	101,000	98,041	-
Capital Equipment Replacement Fund	2,778,529	4,730,903	1,483,560	5,520,345
Insurance and Risk Fund	8,483,917	9,391,752	8,899,158	9,779,968
Facility Repair and Replacement Fund	19,123	29,774	28,379	43,563
Village Permanent Fund	60,023	1,594,773	400,030	1,271,421
Debt Service Fund	2,207,175	2,220,272	2,220,272	2,237,807
Waukegan/Golf TIF Fund	913,510	3,766,299	3,766,169	1,186,229
<i>Total Funds Sources</i>	77,121,378	69,206,909	60,306,883	55,574,970
<u><i>Personnel Budget by Division</i></u>				
<i>Full Time Positions</i>				
Administration	5.93	6.60	6.00	6.00
Communications	3.00	4.00	3.00	4.00
Human Resources Administration	1.70	1.55	2.25	2.25
Risk Management	1.35	1.35	1.65	1.65
Joint Dispatch	45.00	48.00	44.00	48.00
Finance	0.48	0.48	0.48	0.48
Resolution Center	5.20	5.20	5.25	5.25
Records	4.20	4.20	4.15	5.15
<i>Total Full Time</i>	66.85	71.37	66.77	72.77
<i>Part Time Positions</i>				
Administration	1.00	1.00	1.00	1.00
Communications	0.75	-	-	-
Joint Dispatch	2.85	2.85	2.60	2.85
Resolution Center	0.97	0.97	0.44	0.44
Records	1.30	1.17	0.66	0.66
<i>Total Part Time</i>	6.87	5.99	4.70	4.95
<i>Total Full Time Equivalents</i>	73.72	77.36	71.47	77.72

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 and are no longer reflected as a standalone budget.

Board of Trustees

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021	Budget	Projected	2023
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	24	-	-	-
Contractual	262	-	-	-
<i>Total Operating Expenditures</i>	286	-	-	-
<i>Total Expenditures</i>	286	-	-	-
<i>Funding Sources</i>				
Corporate Fund	286	-	-	-
<i>Total Funds Sources</i>	286	-	-	-

*Board of Trustees expenditures are included in the Management Services Department's budget beginning in 2020

Special Appropriations

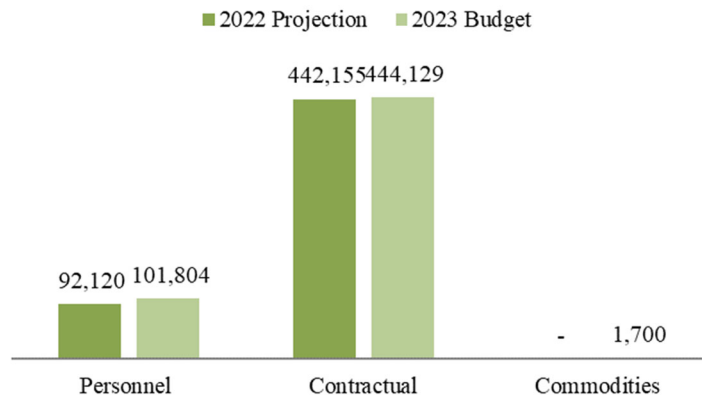
The Village Board of Trustees has historically allocated funds for certain social services as part of the annual budget cycle. Agencies requesting funding in the 2023 budget were required to complete a comprehensive request for funding application. The applications were evaluated and scored by a staff committee and recommendations for funding were presented to the Board for consideration. In 2023, the Village Board approved funding for four agencies across three service categories as seen below:

<i>Agency</i>	<i>Service Category</i>	<i>2023 Funding</i>
Youth Services of Glenview Northbrook	Youth Mental Health Services/Programming	\$165,540 plus continuation of landscaping services and reintroduction of snowplow services
North Shore Senior Center	Senior Assistance	\$167,235
The Josselyn Center	Family Mental Health Services/Programming	\$58,991
Family Service Center	Family Mental Health Services/Programming	\$35,450

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.

Expenditure Analysis

- Appropriations for social service agencies increased from \$425,735 in 2022 to \$427,216 in 2023.
- 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

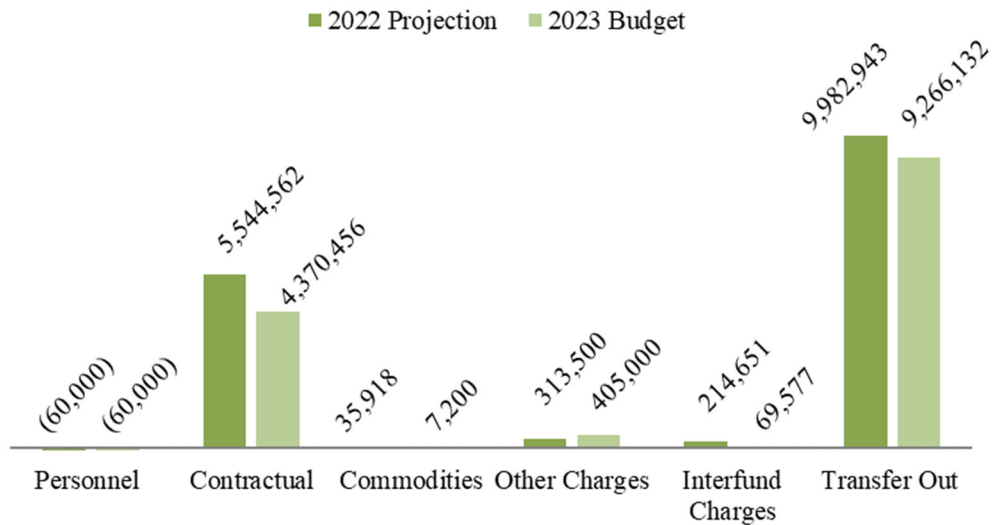
	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	20,757	99,557	92,120	101,804
Contractual	398,206	437,609	442,155	444,129
Commodities	3,245	800	-	1,700
<i>Total Operating Expenditures</i>	422,209	537,966	534,275	547,633
<i>Total Expenditures</i>	422,209	537,966	534,275	547,633
<i>Funding Sources</i>				
Corporate Fund	422,209	537,966	534,275	547,633
<i>Total Funds Sources</i>	422,209	537,966	534,275	547,633

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 2023 budget for Transfers Out includes the Capital Projects fund transfer of \$7,030,400 and transfers for debt service payments of \$2,235,732.
- Contractual expenditures include funding for economic development agreements and other professional services



General Government - Corporate Fund

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021	Budget	Projected	2023
	Actual		Actual	Budget
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Personnel*	-	(60,000)	(60,000)	(60,000)
Contractual	3,725,724	6,692,434	5,544,562	4,370,456
Commodities	11,122	41,395	35,918	7,200
Other Charges	16,735	405,000	313,500	405,000
Total Operating Expenditures	3,753,582	7,078,829	5,833,980	4,722,656
<i>Other Expenditures</i>				
Interfund Charges	285,435	214,651	214,651	69,577
Transfer Out	8,722,049	9,978,332	9,982,943	9,266,132
Total Other Expenditures	9,007,484	10,192,983	10,197,594	9,335,709
Total Expenditures	12,761,066	17,271,812	16,031,574	14,058,365
Funding Sources				
Corporate Fund	12,761,066	17,271,812	16,031,574	14,058,365
Total Funds Sources	12,761,066	17,271,812	16,031,574	14,058,365

* The FY 2022 and 2023 amounts are negative because an overall fund adjustment is budgeted in General Gov't to account for a year-end interfund transfer for workers compensation salaries.

Tax Increment Financing

There are two Tax Increment Financing (TIF) Districts in the Village of Glenview - The Glen TIF and the Waukegan/Golf TIF. The Glen TIF closed on December 31, 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 afforded 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 projected Waukegan/Golf TIF sunset date is anticipated to be December 31, 2023.

The Glen TIF

The Special Tax Allocation Fund revenues and expenditures previously accounted for in this fund were evaluated and were either eliminated or absorbed by the Village of Glenview Corporate Fund in 2022. The closure ordinance included the establishment of The Glen TIF Cash Reserve Account to fund specific development projects and Glen TIF related capital projects approved by the Board prior to closure, paying property tax refunds ordered by Cook County post-closure for the tax years that The Glen TIF was open, and administrative costs incurred by the Village for professional, legal, and other services related to the administration of this fund and The Glen TIF Cash Reserve Account. Projects that started in 2022 with final completion in 2023 are included in the 2023 budget.

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.

Tax Increment Financing

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021	Budget	Projected	2023
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Contractual	22,601,907	6,489,443	5,992,798	534,460
Other Charges	9,890,836	3,285,030	3,285,030	704,550
<i>Total Operating Expenditures</i>	32,492,743	9,774,473	9,277,828	1,239,010
<i>Other Expenditures</i>				
Interfund Charges	6,192	-	-	-
Capital Projects	-	5,610,496	3,796,767	1,371,913
<i>Total Other Expenditures</i>	6,192	5,610,496	3,796,767	1,371,913
 <i>Total Expenditures</i>	 32,498,936	 15,384,969	 13,074,595	 2,610,923
 <i>Funding Sources</i>				
Special Tax Allocation Fund	31,602,182	11,635,483	9,325,109	1,441,917
Waukegan/Golf TIF Fund	896,754	3,749,486	3,749,486	1,169,006
<i>Total Funds Sources</i>	32,498,936	15,384,969	13,074,595	2,610,923

Permanent Fund

Pursuant to the September 3, 1996, Business/Operational Plan prepared by Deloitte & Touche for the Glenview Naval Air Station redevelopment project (now known as “The Glen”), the Village of Glenview established a Permanent Fund to receive a Master Developer fee totaling approximately \$40 million defined as 20% of the gross proceeds of land sold within the project, excluding the approximate 44-acre Navy Disposition Parcel that was purchased in 2006 and resold in 2014. A formal policy regarding use of the fund’s assets was established by Resolution No. 05-16 on March 15, 2005 and updated on April 16, 2013. 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 2023, the projected \$1,271,421 expense is related to the closing costs for the sale of the former Bess Hardware site (a property the Village purchased in 2017), a feasibility study and preliminary design for Interstate 294 tollway access, and downtown parking improvements.

	Fiscal Year 2021	Fiscal Year 2022		Fiscal Year 2023
	Actual	Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	60,023	174,773	116,680	111,421
<i>Total Operating Expenditures</i>	60,023	174,773	116,680	111,421
<i>Other Expenditures</i>				
Transfer Out	-	1,420,000	283,350	1,160,000
<i>Total Other Expenditures</i>	-	1,420,000	283,350	1,160,000
<i>Total Expenditures</i>	60,023	1,594,773	400,030	1,271,421
<i>Funding Sources</i>				
Village Permanent Fund	60,023	1,594,773	400,030	1,271,421
<i>Total Funds Sources</i>	60,023	1,594,773	400,030	1,271,421

Corporate Purpose Bonds Fund

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

Currently, there are two outstanding Corporate Purpose Bonds Fund debt issuances, General Obligation Refunding Bond Series 2012B and General Obligation Bond Series 2013A. Bond Series 2004B was issued to provide resources for the construction of the police headquarters and was partially defeased in December of 2012 with the issuance of Bond Series 2012B. Bond Series 2004B was paid off in 2014. Bond Series 2013A was issued for the purpose of financing the Municipal Building expansion, including the Village Hall relocation.

The Corporate Fund transfers to the Corporate Purpose Bonds Fund for both the 2012B and 2013A debt. The 2012B debt amount is funded from property taxes and the 2013A debt amount is funded from Corporate Fund revenues. The Corporate Purpose Bonds Fund records the debt service payments. All other Village Corporate Purpose Bonds or General Obligation Bonds are abated. The Corporate Purpose Bonds Fund has budgeted expenditures of \$2,237,807 in 2023.

	Fiscal Year 2021	Fiscal Year 2022		Fiscal Year 2023
	Actual	Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	440	440	440	575
Other Charges	2,214,533	2,219,832	2,219,832	2,237,232
<i>Total Operating Expenditures</i>	2,214,973	2,220,272	2,220,272	2,237,807
<i>Other Expenditures</i>				
Transfer Out	(7,797)	-	-	-
<i>Total Other Expenditures</i>	(7,797)	-	-	-
<i>Total Expenditures</i>	2,207,175	2,220,272	2,220,272	2,237,807
<i>Funding Sources</i>				
Debt Service Fund	2,207,175	2,220,272	2,220,272	2,237,807
<i>Total Funds Sources</i>	2,207,175	2,220,272	2,220,272	2,237,807

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 2021 through 2023 for the Escrow Deposit Fund.

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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.

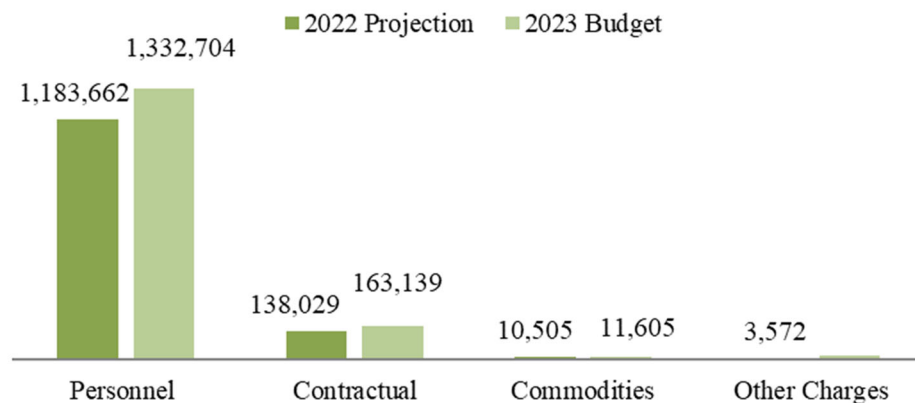
The Management Services Department consists of five divisions, including the Village Manager’s Office (see above). The Resolution Center is the primary customer service hub which provides answers to general questions and requests. Police Records division handles non-emergency calls and responds to Police-related 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.

2022 Accomplishments

- Continued to manage the Village’s response to the COVID-19 pandemic, which included key operational changes, procurement of necessary supplies, managing hybrid work environment, and informing residents and businesses of state and local regulations.
- Oversaw the successful negotiation of collective bargaining agreements between the Village and the Police and Dispatch bargaining units.
- Business Analytics division finalized format of monthly performance report that includes key performance indicators (KPI) for all Village departments and began internal distribution.
- Wellness Committee selected a vendor, CHC Wellbeing, and launched wellness program available to all employees.

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 2022		Fiscal Year
	2021	Budget	Projected	2023
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	1,708,541	1,240,789	1,183,662	1,332,704
Contractual	119,054	164,967	138,029	163,139
Commodities	11,111	11,905	10,505	11,605
Other Charges	2,141	7,565	3,572	14,975
<i>Total Operating Expenditures</i>	1,840,847	1,425,225	1,335,768	1,522,423
<i>Total Expenditures</i>	1,840,847	1,425,225	1,335,768	1,522,423
<i>Funding Sources</i>				
Corporate Fund	1,565,925	1,267,259	1,180,077	1,358,303
Special Tax Allocation Fund	147,855	-	-	-
Glenview Water Fund	64,413	41,882	41,875	42,689
Glenview Sanitary Fund	17,176	18,254	18,142	18,554
Wholesale Water Fund	22,059	58,415	57,630	59,314
Commuter Parking Fund	4,295	9,641	9,665	-
Facility Repair and Replacement Fund	19,123	29,774	28,379	43,563
<i>Total Funds Sources</i>	1,840,847	1,425,225	1,335,768	1,522,423
<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	0.40	0.80	0.80
Special Projects Manager	0.30	0.37	0.37	0.37
Executive Assistant	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Director of Management Services	1.00	0.70	0.70	0.70
Deputy Director of Management Services	0.13	0.13	0.13	0.13
Business Analytics	-	1.00	-	-
<i>Total Full Time</i>	5.93	6.60	6.00	6.00
<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	-	-	-	-
<i>Total Part Time</i>	1.00	1.00	1.00	1.00
<i>Total Full Time Equivalents</i>	6.93	7.60	7.00	7.00

Communications

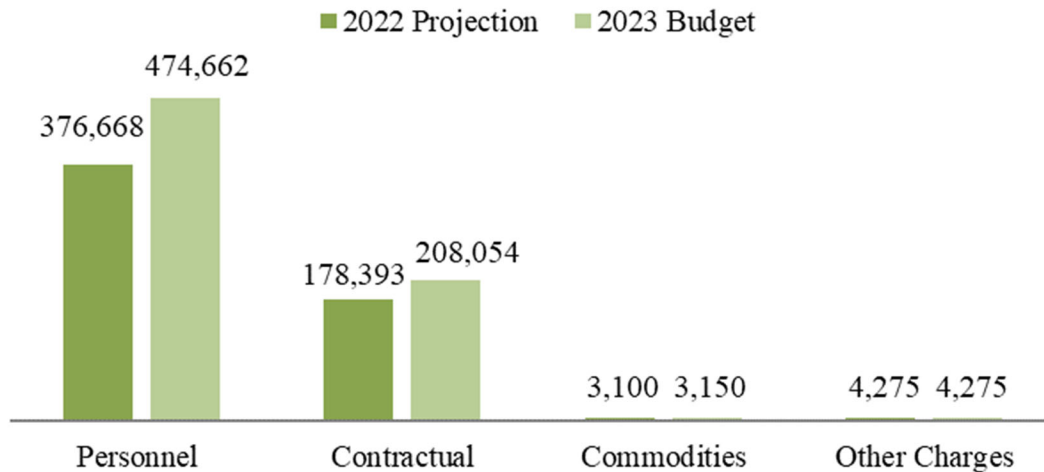
The Communications Division is responsible for managing media relations, the Village printed and emailed newsletters, the Village website and Glenview Television (GVTV). The printed Village newsletter is mailed to all residents 10 times during the year and e-Glenview is produced weekly on Fridays. Glenview TV staff and volunteers produce an average of 10 hours of original programming every week, including 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.

2022 Accomplishments

- Glenview TV launched three new video series focused on storytelling of Village employees and local businesses.
- Began production of Agenda Brief document for all Board of Trustees meetings to explain agenda items in plain language.
- Launched Coffee with the Council initiative.
- Hosted second annual Citizen’s Academy.
- Redesigned several sections of the print newsletter to incorporate community partners and promote “All Things Glenview.”

Expenditure Analysis

- Personnel expenditures includes a full-time Community Engagement Manager, two full-time Cable Production positions, and a full-time Communications Analyst position. The Communications Analyst is a new position for the 2023 budget.
- Contractual expenditures include the printing and mailing of the Glenview Village Report.



Communications

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	335,999	443,461	376,668	474,662
Contractual	91,961	226,185	178,393	208,054
Commodities	1,869	3,100	3,100	3,150
Other Charges	-	4,275	4,275	4,275
<i>Total Operating Expenditures</i>	429,829	677,021	562,436	690,141
<i>Total Expenditures</i>	429,829	677,021	562,436	690,141
<i>Funding Sources</i>				
Corporate Fund	429,829	677,021	562,436	690,141
<i>Total Funds Sources</i>	429,829	677,021	562,436	690,141
<i>Full Time Positions</i>				
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	-	1.00
Community Engagement Manager	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	3.00	4.00	3.00	4.00
<i>Part Time Positions</i>				
Communications Manager	0.75	-	-	-
<i>Total Part Time</i>	0.75	-	-	-
<i>Total Full Time Equivalent</i>	3.75	4.00	3.00	4.00

Human Resources Administration

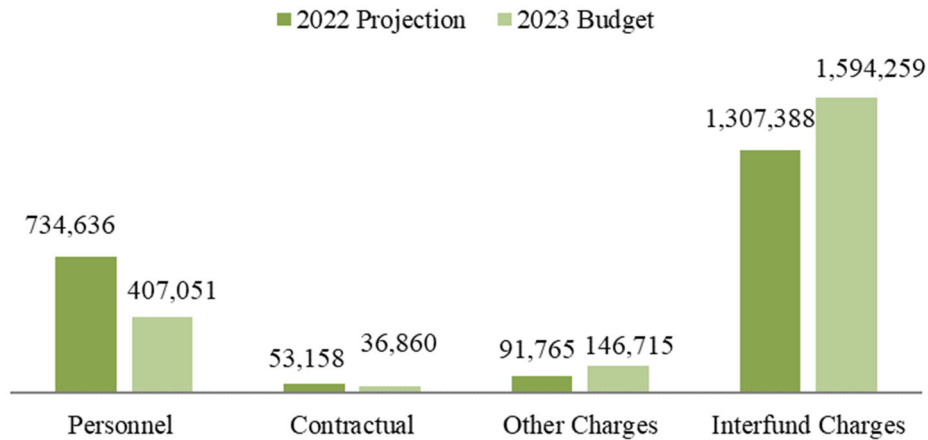
The Human Resources Division includes two subdivisions; Employee Benefits and Risk Management. The administrative arm of the division is responsible for coordinating personnel related activities. Areas of responsibility include employee recruitment and retention, implementation and interpretation of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

2022 Accomplishments

- Provided sexual harassment training virtually to comply with state requirements.
- Successfully settled the Collective Bargaining Agreement for Glenview Public Safety Dispatch Center and Police Officers.
- Onboarded a new Human Resources Manager and Human Resource Generalist.

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 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	240,747	679,234	734,636	407,051
Contractual	40,089	48,530	53,158	36,860
Commodities	4,380	7,955	5,252	5,205
Other Charges	61,259	148,715	91,765	146,715
<i>Total Operating Expenditures</i>	346,475	884,434	884,811	595,831
<i>Other Expenditures</i>				
Interfund Charges	1,213,157	1,307,388	1,307,388	1,594,259
<i>Total Other Expenditures</i>	1,213,157	1,307,388	1,307,388	1,594,259
<i>Total Expenditures</i>	1,559,632	2,191,822	2,192,199	2,190,090
<i>Funding Sources</i>				
Corporate Fund	1,559,632	2,191,822	2,192,199	2,190,090
<i>Total Funds Sources</i>	1,559,632	2,191,822	2,192,199	2,190,090
<i>Full Time Positions</i>				
Assistant Village Manager	0.70	0.85	0.85	0.85
Assistant to the Village Manager	0.30	-	-	-
Human Resources Manager	-	-	0.70	0.70
Human Resources Generalist	0.70	0.70	0.70	0.70
<i>Total Full Time</i>	1.70	1.55	2.25	2.25
<i>Total Full Time Equivalentts</i>	1.70	1.55	2.25	2.25

Employee Benefits

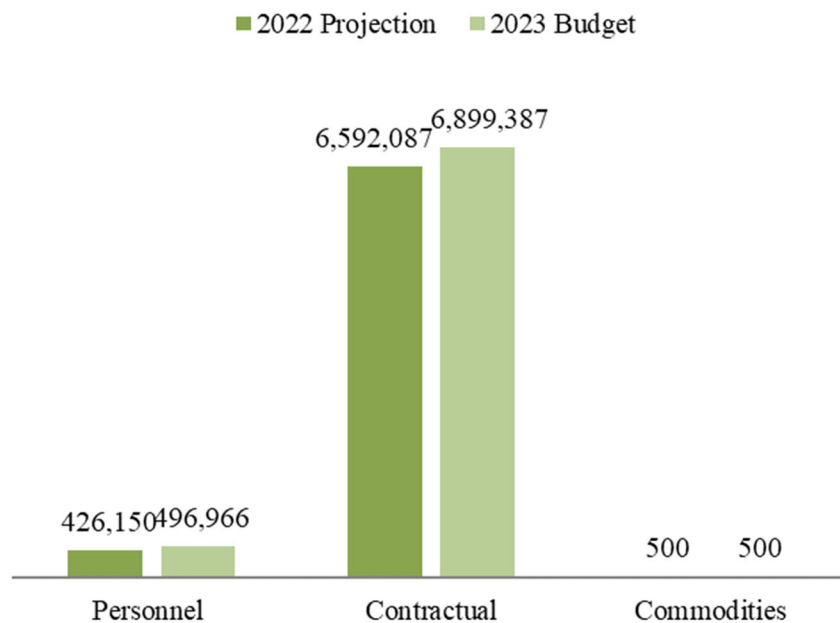
Employee Benefits is a subdivision of Human Resources. This subdivision is responsible for managing costs related to the personnel benefits provided by the Village. Such benefits include health, dental and life insurance, and the dental reimbursement and flex spending programs. Employee Benefits also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

2022 Accomplishments

- Continued meeting with the Village-wide Insurance Committee to review the Village’s insurance program and implemented recommended changes to the PPO plan.
- Successfully completed the “Employee Benefits” page on the new EIC.
- Wellness Committee representatives implemented a robust program with an online portal, regular health activities and continues to meet regularly.

Expenditure Analysis

- Personnel expenditures related to the insurance opt-out program are budgeted to be \$172,800 in 2023.
- Contractual expenditures include increases to health insurance premiums which are projected to be \$6,566,388 in 2022, while the 2023 budget is \$6,863,026.
- Contractual expenditures also include claim administration for the dental reimbursement program, flexible spending and the employee assistance program.



Employee Benefits

	Fiscal Year 2021	Fiscal Year 2022		Fiscal Year 2023
<i>Budgeted Expenditures</i>	Actual	Budget	Projected	Budget
<i>Operating Expenditures</i>				
Personnel	401,878	537,202	426,150	496,966
Contractual	6,270,283	6,709,213	6,592,087	6,899,387
Commodities	-	1,000	500	500
<i>Total Operating Expenditures</i>	6,672,161	7,247,415	7,018,737	7,396,853
 <i>Total Expenditures</i>	6,672,161	7,247,415	7,018,737	7,396,853
 <i>Funding Sources</i>				
Insurance and Risk Fund	6,672,161	7,247,415	7,018,737	7,396,853
<i>Total Funds Sources</i>	6,672,161	7,247,415	7,018,737	7,396,853

Risk Management

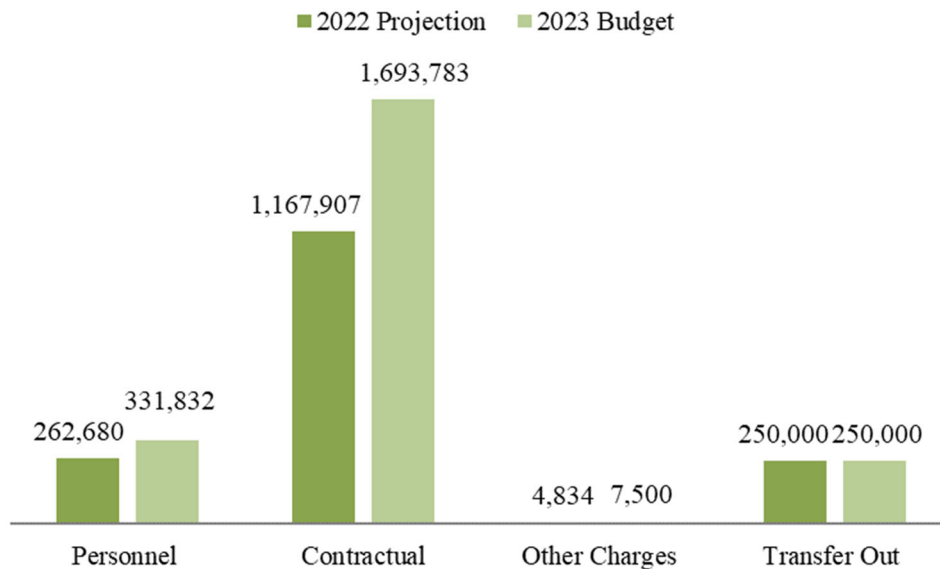
Risk Management is a subdivision of Human Resources. This subdivision is responsible for managing costs related to insurance liabilities. Such costs include insurance premiums, workers' compensation and general liability claims paid, claims liabilities, and third party administrator services. A portion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

2022 Accomplishments

- Continue to support the Fire, Police, and Public Works departments in their management of 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.
- Released a Request For Quotations (RFQ) for new actuary services.
- Completed a Request for Proposal to select and complete an updated property appraisal.
- Completed a Request for Proposal to select and renew a contract for public safety annual and quadrennial physicals.

Expenditure Analysis

- Contractual expenditures include insurance premiums and claim expenses. The 2022 Projections are based on actual experience and outstanding claims; the 2023 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 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	214,409	277,117	262,680	331,832
Contractual	1,168,575	1,471,470	1,167,907	1,693,783
Commodities	-	750	-	-
Other Charges	2,845	15,000	4,834	7,500
<i>Total Operating Expenditures</i>	1,385,829	1,764,337	1,435,421	2,033,115
<i>Other Expenditures</i>				
Transfer Out	250,000	250,000	250,000	250,000
<i>Total Other Expenditures</i>	250,000	250,000	250,000	250,000
<i>Total Expenditures</i>	1,635,829	2,014,337	1,685,421	2,283,115
<i>Funding Sources</i>				
Insurance and Risk Fund	1,635,829	2,014,337	1,685,421	2,283,115
<i>Total Funds Sources</i>	1,635,829	2,014,337	1,685,421	2,283,115
<i>Full Time Positions</i>				
Assistant Village Manager	0.30	0.15	0.15	0.15
Assistant to the Village Manager	0.30	0.15	0.45	0.45
Director of Management Services	-	0.30	0.30	0.30
Management Analyst I	0.30	0.30	0.15	0.15
Management Analyst II	0.15	0.15	-	-
Human Resources Manager	-	-	0.30	0.30
Human Resources Generalist	0.30	0.30	0.30	0.30
<i>Total Full Time</i>	1.35	1.35	1.65	1.65
<i>Total Full Time Equivalent</i>	1.35	1.35	1.65	1.65

Legal Services

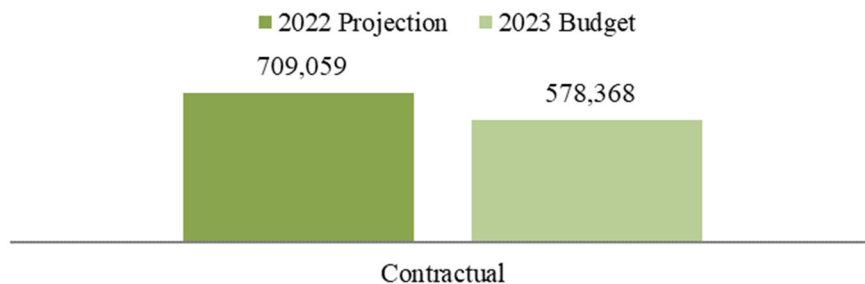
The Village of Glenview hires outside legal firms to represent the Village. The outside agencies are subject matter experts, readily available for use by the Village, and an efficient and effective use of the taxpayers' dollars. The main areas of concentration are general legal counsel, FOIA consultation,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

2022 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.
- Provided counsel during the negotiation of collective bargaining agreements with Dispatch, Police and Fire.

Expenditure Analysis

- The 2022 projection is based on open claim reserve estimates. Based on a claims analysis, the 2023 budget anticipates a decrease from 2023 projections.



Legal Services

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	651,905	572,970	709,059	578,368
<i>Total Operating Expenditures</i>	651,905	572,970	709,059	578,368
<i>Total Expenditures</i>	651,905	572,970	709,059	578,368
<i>Funding Sources</i>				
Corporate Fund	431,234	440,220	488,020	455,118
Special Tax Allocation Fund	41,985	-	22,048	15,000
Glenview Water Fund	2,156	2,150	3,120	6,450
Glenview Sanitary Fund	602	600	871	1,800
Insurance and Risk Fund	175,927	130,000	195,000	100,000
<i>Total Funds Sources</i>	651,905	572,970	709,059	578,368

Joint Dispatch

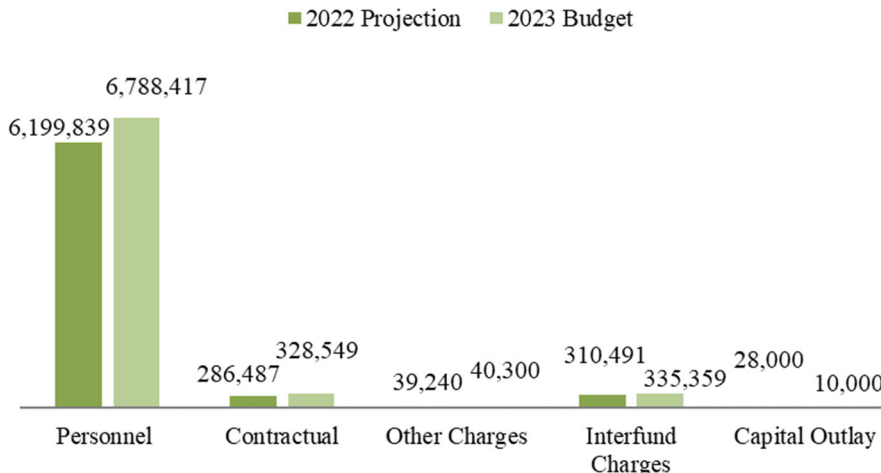
The Village of Glenview provides emergency and non-emergency dispatch services. Currently, Glenview also has agreements to provide 9-1-1 and police and/or fire dispatch services for 19 agencies in 14 communities, serving a population of approximately 235,000 citizens. These communities include Grayslake, Hainesville, Niles, Morton Grove, Lake Bluff, Lake Forest, Highland Park, Highwood, Lake Bluff, Lake Forest, and Highland Park, Glencoe, Kenilworth, Northfield, Winnetka, and Lindenhurst. The Village operates a second dispatch center in Highland Park to provide geographical diversity and redundancy for Glenview and the other communities served by Glenview.

2022 Accomplishments

- Completed transition to Automatic Voice Dispatching for the fire departments. The technology allows Telecommunicators to stay on the phone line with caller providing medical instructions or providing other life-saving information
- Remodeled the North Dispatch center, updating paint, flooring, and 24/7 dispatch consoles
- Implemented Artificial Intelligence (AI) based training tools to provide interactive training for Emergency Medical Dispatch
- Renewed agreements with the Village of Grayslake, Village of Lindenhurst, and added Grayslake Fire Protection District to our agencies, for a period of 10 years
- Renewed an IGA with Morton Grove and Niles for Dispatch services and an agreement with the Village of Wilmette to provide public safety software for a period of 10 years.
- Renegotiated the Collective Bargaining Agreement with the Telecommunicators represented by the Fraternal Order of Police (FOP)

Expenditure Analysis

- Personnel expenditures increased due to increases in salaries from 2022 to 2023
- Contractual expenditures increased in 2023 due to additional cloud based services for documenting training of new hired telecommunicators and general year-to-year cost increases in other software subscriptions.
- The Interfund Charges are for reserving funds to replace the Joint Dispatch Center fixed assets (i.e. radio consoles, workstations, and phone system).
- Capital Outlay decreased as the North center remodel is complete.



Joint Dispatch

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
	Actual	Budget	Actual	Budget
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Personnel	6,386,442	6,353,686	6,199,839	6,788,417
Contractual	140,957	254,432	286,487	328,549
Commodities	26,934	40,550	39,800	41,960
Other Charges	1,199,241	39,740	39,240	40,300
Capital Outlay	-	28,000	28,000	10,000
Total Operating Expenditures	7,753,575	6,716,408	6,593,366	7,209,226
<i>Other Expenditures</i>				
Interfund Charges	293,374	310,491	310,491	335,359
Capital Projects	-	-	-	-
Special Service Areas	-	-	-	-
Transfer Out	-	-	-	-
Total Other Expenditures	293,374	310,491	310,491	335,359
Total Expenditures	8,046,949	7,026,899	6,903,857	7,544,585
Funding Sources				
Corporate Fund	8,046,949	7,026,899	6,903,857	7,544,585
Total Funds Sources	8,046,949	7,026,899	6,903,857	7,544,585
Full Time Positions				
Director	1.00	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00
911 Shift Supervisor	6.00	7.00	7.00	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	4.00	3.00	3.00
Telecommunicator II*	29.00	33.00	30.00	34.00
Total Full Time	45.00	48.00	44.00	48.00
Part Time Positions				
Telecommunicator	2.85	2.85	2.60	2.85
Total Part Time	2.85	2.85	2.60	2.85
Total Full Time Equivalents	47.85	50.85	46.60	50.85

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

Information Technology

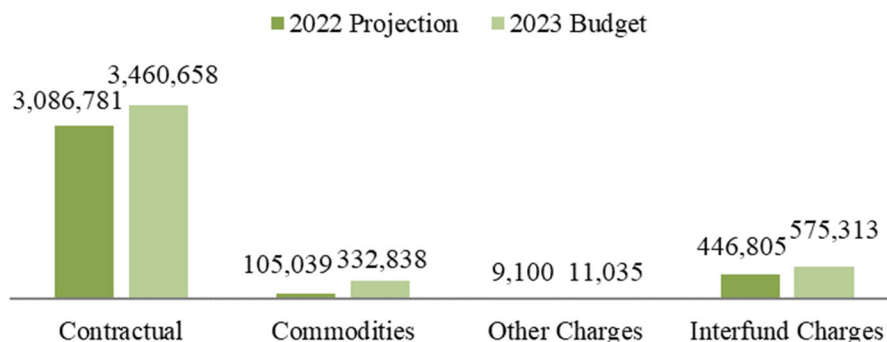
Information Technology services are currently provided by an outside contractor. The contractor supports user administration, data center services, network and backup services, vendor contract management, the Village enterprise software application “MUNIS,” and other business software.

2022 Accomplishments

- Transitioned the MUNIS to a cloud based Software as a Service (SaaS) solution
- Transitioned staff from desktop computers to laptops making the workforce more mobile.
- Purchased and deployed Enterprise licensing for Police Mobility apps for mobile phones and tablets allowing for more police personnel to have immediate access to live police activity
- Expanded use of dual factor authentication to server and cloud applications, further securing Glenview's IT infrastructure
- Updated various components of the Village’s network infrastructure including network switches, Storage Area Network (SAN), and wireless access points throughout the facilities
- Supported Police in the implementation of Body Cameras by coordinating the installation of docking stations and facilitating network connectivity to the cloud for video storage
- Supported Public Works in the changeover of SCADA monitoring to an updated system.

Expenditure Analysis

- Contractual expenditures are projected to increase in 2023 due to the addition of off-site storage solutions, network penetration testing, adding software to increase staff efficiency in payroll, and a general high inflation rate from supply chain issues in the tech industry
- Interfund Charges include expenditures for future replacement of information technology and audio-visual equipment. 2023 includes large projects such as the replacement of microwave (wireless) data equipment that connects various facilities throughout the Village.
- Commodities are increasing due to a combination of the increased cost of Network equipment as well as the need to replace the Uninterrupted Power Supply (UPS) of the Village at a budgeted cost of \$150,000. The UPS replacement occurs every 7-10 years and is due in 2024. Revamping the IT workspace is budgeted and also impacts this budget category.



Information Technology

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	2,406,468	3,120,478	3,086,781	3,460,658
Commodities	77,288	124,368	105,039	332,838
Other Charges	1,504	9,100	9,100	11,035
<i>Total Operating Expenditures</i>	2,485,260	3,253,946	3,200,921	3,804,531
<i>Other Expenditures</i>				
Interfund Charges	450,423	446,805	446,805	575,313
<i>Total Other Expenditures</i>	450,423	446,805	446,805	575,313
<i>Total Expenditures</i>	2,935,683	3,700,751	3,647,726	4,379,844
<i>Funding Sources</i>				
Corporate Fund	2,680,380	3,458,260	3,405,831	4,176,433
Special Tax Allocation Fund	46,345	-	-	-
Glenview Water Fund	158,121	188,092	188,092	167,530
Glenview Sanitary Fund	29,869	36,195	36,195	35,881
Commuter Parking Fund	20,968	18,204	17,608	-
<i>Total Funds Sources</i>	2,935,683	3,700,751	3,647,726	4,379,844

Finance

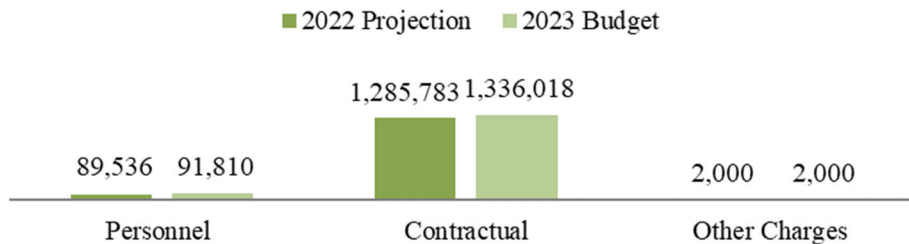
The Finance Division of the Management Services Department is responsible for all financial reporting and accounting functions for the Village. Areas of responsibility include budget, audit, payroll, debt management, accounting and financial reporting. Upon the closure of the fiscal year, the Finance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

2022 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 2021
- Submitted and received the Government Finance Officers Association annual Certificate of Achievement for Excellence in Financial Reporting Award for the year ending December 31, 2021
- Submitted and received the Government Finance Officers Association annual Distinguished Budget Presentation Award for FY 2022
- Developed a Financial Response Plan for a potential economic downturn
- Developed a 2023 – 2027 multi-year financial forecast for the Corporate Fund
- Continued improving the budget format including more detailed narrative descriptions and assumptions for all revenue and expenditure line items

Expenditure Analysis

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



Finance

	Fiscal Year 2021	Fiscal Year 2022		Fiscal Year 2023
	Actual	Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	92,179	91,658	89,536	91,810
Contractual	1,318,293	1,295,055	1,285,783	1,336,018
Other Charges	54	2,650	2,000	2,000
<i>Total Operating Expenditures</i>	1,410,525	1,389,363	1,377,319	1,429,828
<i>Total Expenditures</i>	1,410,525	1,389,363	1,377,319	1,429,828
<i>Funding Sources</i>				
Corporate Fund	1,036,830	1,146,577	1,135,253	1,176,266
Special Tax Allocation Fund	106,578	-	-	-
Glenview Water Fund	156,274	137,401	137,112	158,703
Glenview Sanitary Fund	40,652	36,838	36,740	41,413
Wholesale Water Fund	35,201	35,054	34,902	36,223
Commuter Parking Fund	18,235	16,680	16,629	-
Waukegan/Golf TIF Fund	16,757	16,813	16,683	17,223
<i>Total Funds Sources</i>	1,410,525	1,389,363	1,377,319	1,429,828
<u><i>Personnel Budget by Position</i></u>				
<i>Full Time</i>				
Deputy Director of Administrative Services	0.48	0.48	0.48	0.48
<i>Total Full Time</i>	0.48	0.48	0.48	0.48
<i>Total Full Time Equivalents</i>	0.48	0.48	0.48	0.48

Capital Replacement

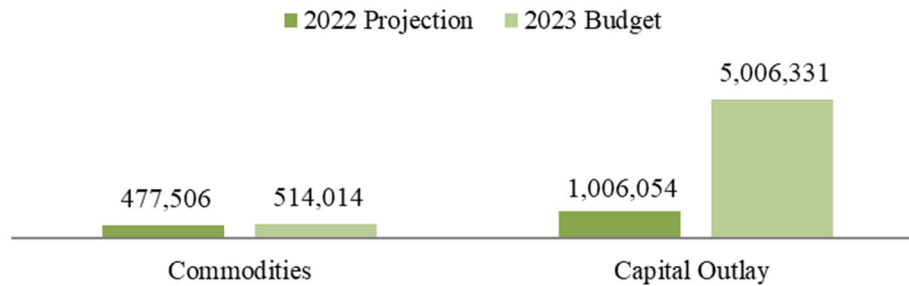
The Capital Equipment Replacement Fund (CERF) is an internal service fund that reserves funds for the future replacement of vehicles, equipment, and information technology equipment. In addition to the management of CERF, staff analyzes the additions and reductions made to capital assets on an annual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

2022 Accomplishments

- Added a drone to the Fire Department
- Fire Department replaced 2 SUVs
- Police Department replaced a drone
- Ballistic Shields were purchased for the Police Department
- Public Works replaced 2 multi-purpose trailers and purchased a new Asphalt Recycler
- Upgraded desks and workstations for Dispatch

Expenditure Analysis

- Commodity expenditures include replacement of information technology equipment such as workstation components, networking equipment, servers, and copiers
- The 2023 Capital Outlay expenditures include two heavy duty trucks for the Public Works Department, a ladder truck and a fire engine for the Fire Department, 4 squad vehicles, 3 SUVs and one transport van for the Police Department



Capital Replacement

	Fiscal Year 2021 Actual	Fiscal Year 2022 Budget	Fiscal Year 2022 Projected Actual	Fiscal Year 2023 Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Commodities	170,888	659,840	477,506	514,014
Capital Outlay	2,607,641	4,071,063	1,006,054	5,006,331
<i>Total Operating Expenditures</i>	2,778,529	4,730,903	1,483,560	5,520,345
<i>Total Expenditures</i>	2,778,529	4,730,903	1,483,560	5,520,345
<i>Funding Sources</i>				
Capital Equipment Replacement Fund	2,778,529	4,730,903	1,483,560	5,520,345
<i>Total Funds Sources</i>	2,778,529	4,730,903	1,483,560	5,520,345

Resolution Center

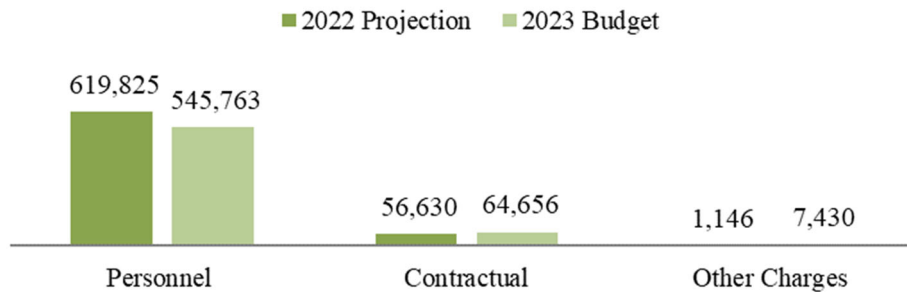
The Resolution Center is a convenient and efficient way for citizens to contact the Village for questions and service requests. The Resolution Center is organized to centralize the call taking and response function for the administrative, Public Works, Community Development, and finance general service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

2022 Accomplishments

- Staff hosted three “Pop-Up” shops where Village staff were available at different locations to answer citizen questions, sign-up utility customers for the WaterSmart program and e-Glenview, and spread awareness about the Village services.
- A new staff member was hired and trained to be cross-trained on both the Resolution Center and Police Records teams.
- Established customer service standards and implemented several survey methods to measure performance.
- Established Customer Service Manager position which oversees both the Resolution Center and Records divisions.

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 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	637,954	638,810	619,825	545,763
Contractual	59,382	50,226	56,630	64,656
Other Charges	-	1,540	1,146	7,430
Total Operating Expenditures	697,335	690,576	677,601	618,149
Total Expenditures	697,335	690,576	677,601	618,149
<i>Funding Sources</i>				
Corporate Fund	406,940	408,167	388,038	340,073
Glenview Water Fund	242,392	234,651	239,815	234,020
Glenview Sanitary Fund	48,003	47,758	49,748	44,056
Total Funds Sources	697,335	690,576	677,601	618,149
<i>Personnel Budget by Position</i>				
<i>Full Time</i>				
Deputy Director of Management Services	0.20	0.20	0.20	0.20
Resolution Center Supervisor	1.00	1.00	-	-
Customer Service Supervisor	-	-	0.55	0.55
Customer Service Representative	3.00	3.00	3.50	3.50
Utility Billing Representative	1.00	1.00	1.00	1.00
Total Full Time	5.20	5.20	5.25	5.25
<i>Part Time</i>				
Customer Service Representative	0.97	0.97	0.44	0.44
Total Part Time	0.97	0.97	0.44	0.44
Total Full Time Equivalents	6.17	6.17	5.69	5.69

Records

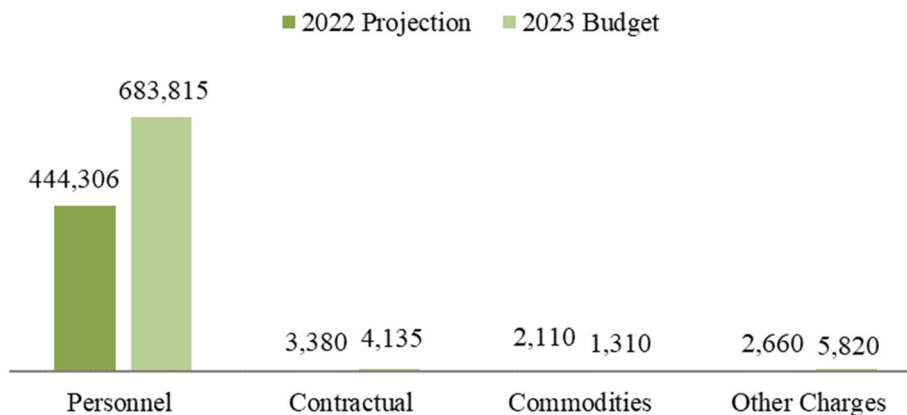
The Records Division of the Management Services Department is responsible for administrative and customer service functions. This is accomplished by compiling, updating and maintaining accurate records of Police Department files and providing quality customer service for internal and external customers. 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, and 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, and educating customers on Village programs, policies or ordinances.

2022 Accomplishments

- Implemented Incode which is the program that houses all documentation for Police and Juvenile Administrative Adjudication in order to streamline processes.
- A new staff member was specifically hired and trained to be cross trained on both the Resolution Center and Police Records teams.
- Cross-trained staff on completing Freedom of Information Act Requests
- Complied with the nationwide crime reporting mandate of detailed crime statistics; NIBRS (National Incident-Based Reporting System).
- Established Customer Service Manager position which oversees both the Resolution Center and Records divisions.

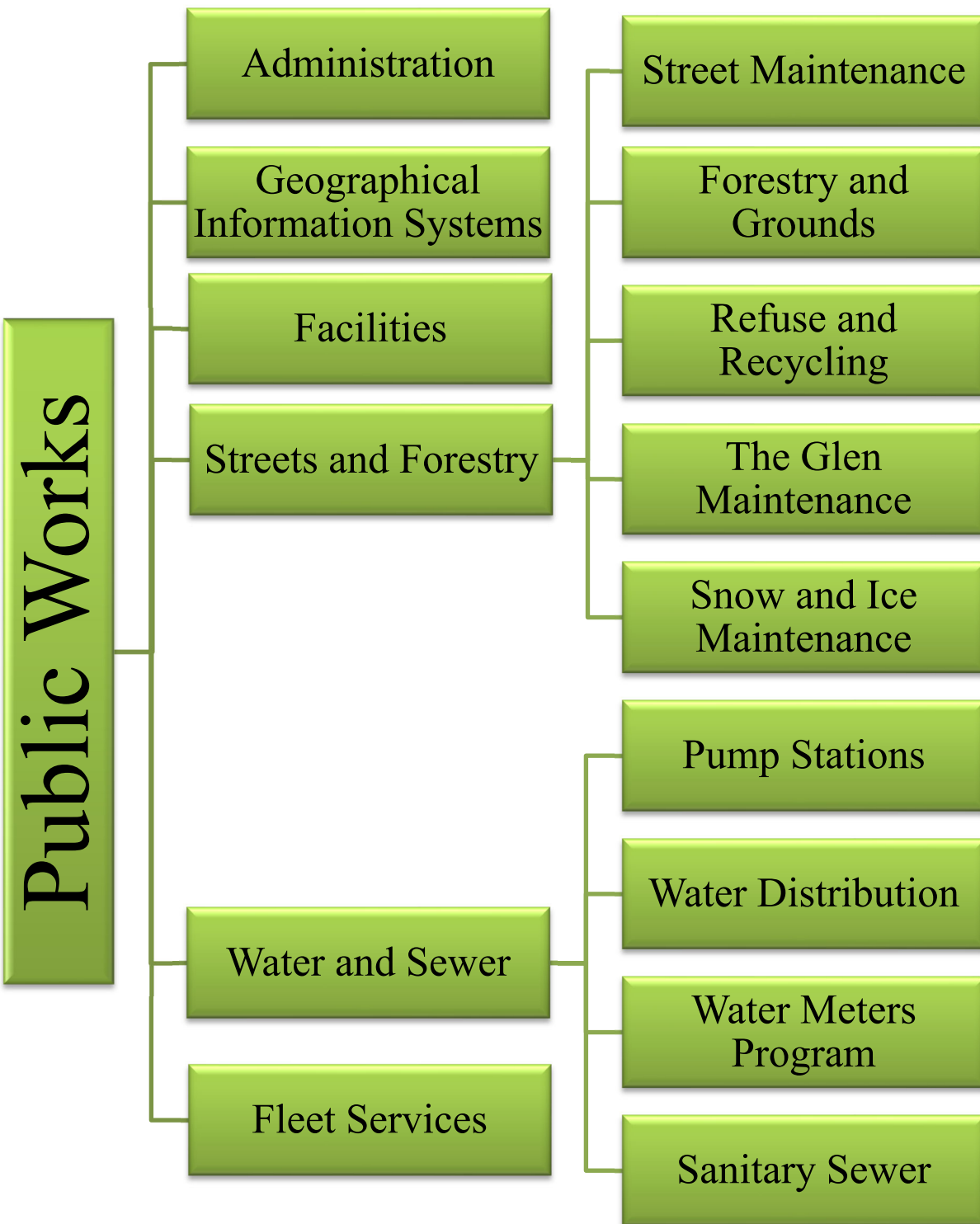
Expenditure Analysis

- Current staffing of the division includes three full-time administrative staff, one full-time administrative staff split between Resolution Center and Police Records, one full-time Customer Service Manager split between Resolution Center and Police Records and one part-time Customer Service Representative



Records

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	508,207	520,476	444,306	683,815
Contractual	2,197	3,915	3,380	4,135
Commodities	1,533	2,295	2,110	1,310
Other Charges	524	3,150	2,660	5,820
<i>Total Operating Expenditures</i>	512,460	529,836	452,456	695,080
<i>Total Expenditures</i>	512,460	529,836	452,456	695,080
<i>Funding Sources</i>				
Corporate Fund	458,017	473,361	398,317	695,080
Commuter Parking Fund	54,443	56,475	54,139	-
<i>Total Funds Sources</i>	512,460	529,836	452,456	695,080
<i>Full Time Positions</i>				
Deputy Director of Administrative Services	0.20	0.20	0.20	0.20
Customer Service Supervisor	-	-	0.45	0.45
Customer Service Representative	-	-	0.50	0.50
Records Supervisor	1.00	1.00	-	-
Records Clerk	2.00	2.00	2.00	3.00
Records Coordinator	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	4.20	4.20	4.15	5.15
<i>Part Time Positions</i>				
Customer Service Representative	1.30	1.17	0.66	0.66
<i>Total Part Time</i>	1.30	1.17	0.66	0.66
<i>Total Full Time Equivalents</i>	5.50	5.37	4.81	5.81



Public Works Department Summary

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

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021	Budget	Projected	2023
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	4,849,095	5,065,731	4,997,338	5,454,500
Contractual	14,153,957	14,659,993	14,245,566	15,555,523
Commodities	2,619,653	3,128,008	3,348,952	3,672,647
Other Charges	20,647	33,240	33,240	35,425
Capital Outlay	150,043	735,000	492,564	395,569
<i>Total Operating Expenditures</i>	21,793,396	23,621,972	23,117,660	25,113,664
<i>Other Expenditures</i>				
Interfund Charges	2,702,268	2,597,418	2,713,337	2,914,445
Transfer Out	1,635,354	1,562,261	1,562,261	3,112,586
<i>Total Other Expenditures</i>	4,337,623	4,159,679	4,275,598	6,027,031
<i>Total Expenditures</i>	26,131,019	27,781,652	27,393,258	31,140,695
<i>Funding Sources</i>				
Corporate Fund	7,170,026	8,282,891	8,716,842	9,281,137
Special Tax Allocation Fund	952,382	602,500	414,462	220,569
Glenview Water Fund	9,435,574	9,497,498	9,485,403	10,504,564
Glenview Sanitary Fund	842,396	993,628	933,895	1,016,048
Wholesale Water Fund	4,396,025	4,654,406	4,456,779	5,706,974
Commuter Parking Fund	427,038	454,953	450,531	-
Municipal Equipment Replacement Fund	1,328,531	1,621,837	1,625,137	1,594,606
Facility Repair and Replacement Fund	1,579,046	1,673,939	1,310,209	2,816,797
<i>Total Funds Sources</i>	26,131,019	27,781,652	27,393,258	31,140,695
<i>Personnel Budget by Division</i>				
<i>Full Time Positions</i>				
Administration	5.10	4.62	4.97	5.97
Streets and Forestry	9.10	7.83	8.12	7.83
Facilities	3.00	-	-	-
Water and Sewer	18.90	19.17	19.88	19.17
Fleet Services	3.00	3.00	3.00	3.00
<i>Total Full Time</i>	39.10	34.62	35.97	35.97
<i>Part Time Positions</i>				
Streets and Forestry	0.50	1.74	1.74	1.74
Facilities	0.25	0.25	0.25	0.25
Water and Sewer	-	4.26	4.26	4.26
<i>Total Part Time</i>	0.75	6.25	6.25	6.25
<i>Total Full Time Equivalents</i>	39.85	40.87	42.22	42.22

Administration Services

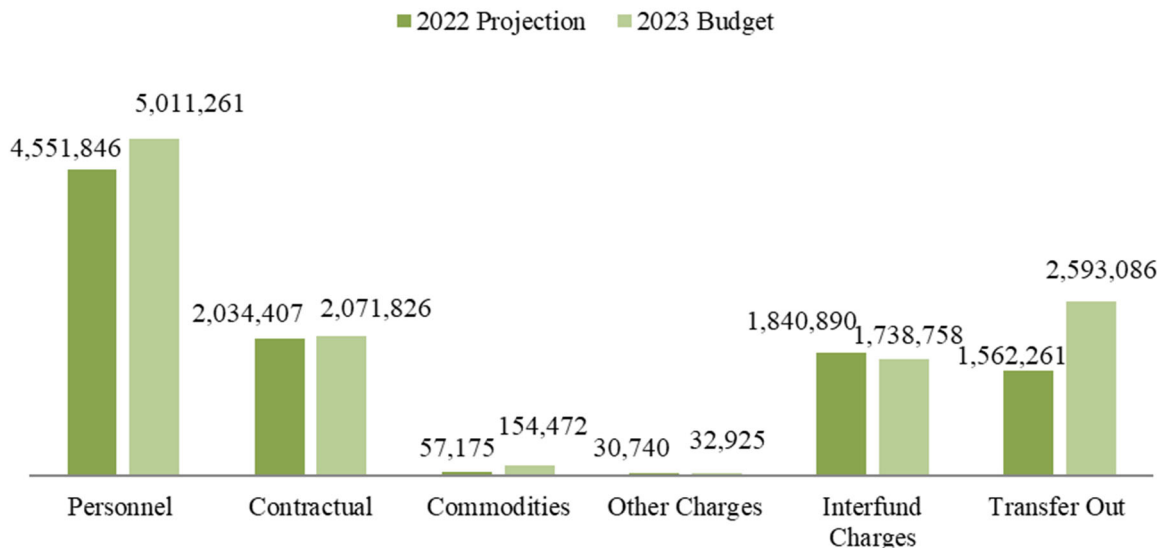
The Public Works Department is responsible for administering, developing, and implementing the department’s training program, standard operating procedures, and safety committee. The division also supports the budget, procurement, and financial reporting processes for the department.

2022 Accomplishments

- Implemented year 3 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 seven maintenance contracts
- Organized and conducted the annual MPI meeting in Q4 2022 with 41 municipalities participating and discussed the schedule and project leads for 21 planned 2023 projects
- Continued tracking departmental efficiency using the performance management program (PMP) – closed out 2022 at 113% utilization of in-house staff time (beyond the goal of 100%) with over 28,000 labor hours earned
- Completed over 2,600 work orders based on the Village’s Key Performance Indicator (KPI) reporting method

Expenditure Analysis

- Personnel expenditures are increasing due to addition of 1 FTE (Director role moving from Contractual to Personnel) and annual (Union and merit) salary increases
- Contractual expenditures are increasing in 2023 from the 2022 projection due to contract cost increases due to economic factors experienced during 2022
- Transfers out include a reimbursement to the Water Fund from the Wholesale Water Fund for shared operations, maintenance costs, and support of the water strategic plan



Administration

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	4,261,552	4,623,539	4,551,846	5,011,261
Contractual	1,999,484	2,198,482	2,034,407	2,071,826
Commodities	101,217	97,912	57,175	154,472
Other Charges	20,031	30,740	30,740	32,925
<i>Total Operating Expenditures</i>	6,382,284	6,950,673	6,674,168	7,270,484
<i>Other Expenditures</i>				
Interfund Charges	1,534,815	1,728,646	1,840,890	1,738,758
Transfer Out	1,635,354	1,562,261	1,562,261	2,593,086
<i>Total Other Expenditures</i>	3,170,170	3,290,907	3,403,151	4,331,844
<i>Total Expenditures</i>	9,552,454	10,241,580	10,077,319	11,602,328
<i>Funding Sources</i>				
Corporate Fund	2,531,642	2,493,239	2,645,059	2,653,849
Glenview Water Fund	3,211,293	3,630,482	3,593,950	3,798,077
Glenview Sanitary Fund	577,016	588,045	528,312	594,123
Wholesale Water Fund	3,232,503	3,529,814	3,309,998	4,556,279
<i>Total Funds Sources</i>	9,552,454	10,241,580	10,077,319	11,602,328
<u><i>Personnel Budget by Position</i></u>				
<i>Full Time Positions</i>				
Director	-	-	-	1.00
Deputy Director	1.00	1.00	1.00	1.00
Assistant to the Village Manager	0.90	0.45	1.75	1.75
Management Analyst I	0.95	0.95	0.85	0.85
Management Analyst II	0.85	0.85	-	-
Special Projects Manager	0.40	0.37	0.37	0.37
Executive Assistant	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	5.10	4.62	4.97	5.97
<i>Total Full Time Equivalent</i>	5.10	4.62	4.97	5.97

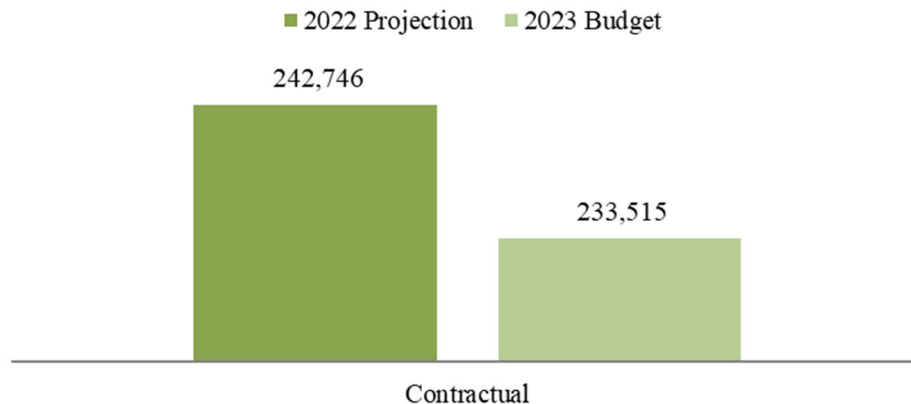
The Village of Glenview is a member of the GIS Consortium, a public entity consisting of forty-five (45) municipalities working together to provide GIS and technology solutions to local government challenges. The GIS program supports mandated municipal mapping, data maintenance, analysis, and interactive search and map tools for the public. The GIS program also supports address updates for Village public safety dispatching and its contract partners.

2022 Accomplishments

- Maintained the Capital Improvement Projects Story Map for 2022 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
- Integrated high-priority water main replacement projects with existing IMS roadway data to support Capital Improvement Program (CIP) project prioritization and selection
- Created an address stakeholder team to streamline formatting of local addresses and resolve discrepancies and update addresses in a timelier manner. Also, implemented a new software for property ownership, replacing County data, which now updates in weeks rather than years.
- Worked closely with Joint Dispatch to provide needed updates from the State’s Next Generation 911 directives and continued monthly system address updates for all 15 agencies that the Village’s Joint Dispatch provide service to.
- Developed an interactive map for the Village’s Bike and Sidewalk Master Plan update for residents to review progress and provide input. Over 200 resident responses were received from this interactive map.

Expenditure Analysis

- Contractual expenditures decreased this year as the photogrammetric aerial mapping and GIS/GPS Field Data Collection Project which occurs every five years was completed in 2022.



Geographic Information Systems (GIS) Services

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	214,858	242,746	242,746	233,515
<i>Total Operating Expenditures</i>	214,858	242,746	242,746	233,515
<i>Total Expenditures</i>	214,858	242,746	242,746	233,515
<i>Funding Sources</i>				
Corporate Fund	194,007	226,378	226,378	219,398
Special Tax Allocation Fund	6,776	-	-	-
Glenview Water Fund	10,426	12,124	12,124	11,764
Glenview Sanitary Fund	2,085	2,425	2,425	2,353
Commuter Parking Fund	1,564	1,819	1,819	-
<i>Total Funds Sources</i>	214,858	242,746	242,746	233,515

Facilities Management Services

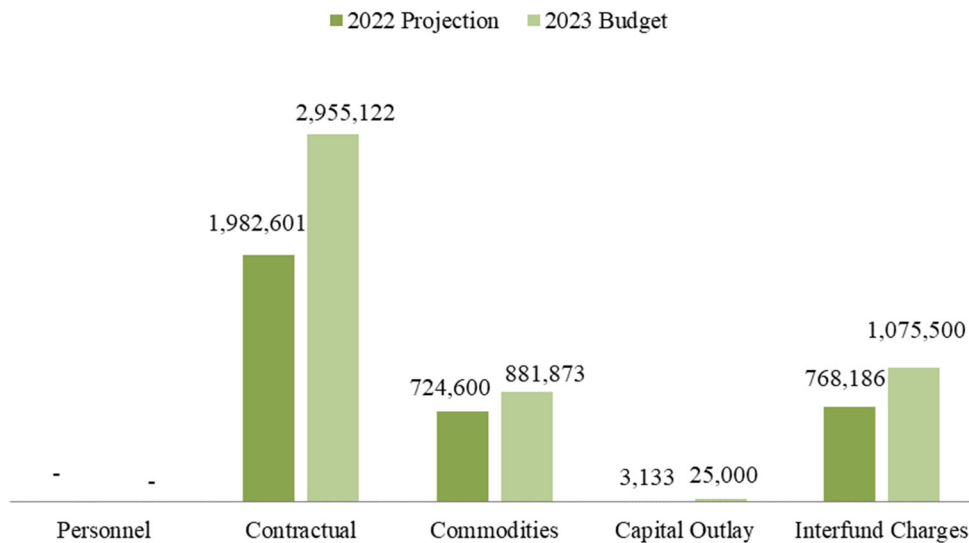
The Village currently owns and maintains 31 facilities including 300,000 square feet of buildings and 640,000 square feet of parking decks. Beyond annual operating maintenance, these 31 facilities require capital maintenance and improvements to ensure they meet and exceed their useful life and provide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

2022 Accomplishments

- Designed, bid and awarded multiple FRRF projects including the Public Works Phase III heating and windows, the Municipal Center flooring and painting (primarily in areas of the original Police Department) and Fire Station 13’s planned improvements
- Started The Glen Town Center North and South Parking Deck rehabilitation project including all repairs to make the parking decks “like new” utilizing approved Glen TIF cash reserves; the project is expected to be 85% complete by the end of 2022 with construction wrapping-up in Spring 2023
- Completed and approved an update to the Village’s Potable (drinking) Water Strategic Plan which identifies many water facility FRRF projects needed over the next ten years
- Commenced tracking the internal facilities work orders in the newly implemented LAMA work order software to better track workload and trends

Expenditure Analysis

- Contractual expenditures are increasing in 2023 from the 2022 projection due to water facility projects identified in the updated Water Strategic Plan including projects at the Laramie and Rugen Pump Stations and the design for the planned 2024 Public Works Campus project
- Commodities include electricity and natural gas which can fluctuate with the price of fuel and weather
- Interfund charges increased in order to fund future repair work in subsequent years based on upcoming projects and the modified FRRF model



Facilities Management Services

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	2,254,893	2,311,933	1,982,601	2,955,122
Commodities	506,470	543,175	724,600	881,873
Capital Outlay	45,545	25,000	3,133	25,000
Total Operating Expenditures	2,806,907	2,880,108	2,710,334	3,861,995
<i>Other Expenditures</i>				
Interfund Charges	1,073,142	764,511	768,186	1,075,500
Transfer Out	-	-	-	519,500
Total Other Expenditures	1,073,142	764,511	768,186	1,595,000
Total Expenditures	3,880,049	3,644,619	3,478,520	5,456,995
<i>Funding Sources</i>				
Corporate Fund	790,747	941,495	1,060,319	1,078,828
Special Tax Allocation Fund	163,846	-	32,531	-
Glenview Water Fund	1,007,604	681,934	718,935	1,467,695
Glenview Sanitary Fund	36,721	66,483	66,483	72,101
Wholesale Water Fund	15,108	17,123	20,123	21,574
Commuter Parking Fund	286,978	263,645	269,920	-
Facility Repair and Replacement Fund	1,579,046	1,673,939	1,310,209	2,816,797
Total Funds Sources	3,880,049	3,644,619	3,478,520	5,456,995
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Facilities Technician	1.00	-	-	-
Facilities Manager	1.00	-	-	-
Lead Facilities Technician	1.00	-	-	-
Total Full Time	3.00	-	-	-
<i>Part Time Positions</i>				
Part Time Seasonal Intern	0.25	0.25	0.25	0.25
Total Part Time	0.25	0.25	0.25	0.25
Total Full Time Equivalent	3.25	0.25	0.25	0.25

Streets and Forestry Services

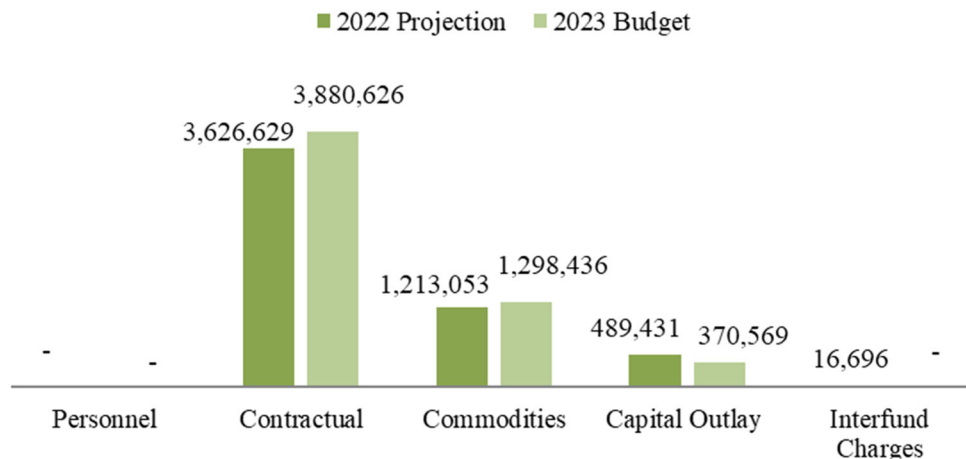
The Public Works Department is responsible for pothole patching, street sign maintenance, street sweeping, snow plowing, street lighting maintenance, traffic signal maintenance, concrete/sidewalk repair and maintenance, parkway tree removals and plantings, and brush pick up. The Department also responds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

2022 Accomplishments

- The Village Board approved an Urban Forest Management Plan to provide a roadmap for maintenance of public parkway trees and identified species for replacement to further diversify the Village’s public tree canopy
- Hosted the first local TreeKeepers meeting to educate the public and allow trained volunteers to support maintenance of public trees
- Hosted five volunteer workdays and/or educational events focused on litter cleanup, brush removal and native plant installations
- Received the Tree City USA award for the 37th consecutive year
- Rebid three sidewalk snow removal contracts selecting a new contractor for Village facilities, The Glen Town Center and two sidewalk sections
- Completed Year 3 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 primarily due to vehicle knockdowns



*Streets and Forestry Services**

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

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021	Budget	Projected	2023
Budgeted Expenditures	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	132,633	-	-	-
Contractual	3,303,528	3,526,069	3,626,629	3,880,626
Commodities	1,011,415	1,161,003	1,213,053	1,298,436
Capital Outlay	104,499	710,000	489,431	370,569
Total Operating Expenditures	4,552,074	5,397,072	5,329,113	5,549,631
<i>Other Expenditures</i>				
Interfund Charges	21,813	16,696	16,696	-
Total Other Expenditures	21,813	16,696	16,696	-
Total Expenditures	4,573,887	5,413,768	5,345,809	5,549,631
Funding Sources				
Corporate Fund	3,653,631	4,621,779	4,785,086	5,329,062
Special Tax Allocation Fund	781,760	602,500	381,931	220,569
Commuter Parking Fund	138,496	189,489	178,792	-
Total Funds Sources	4,573,887	5,413,768	5,345,809	5,549,631
<u>Personnel Budget by Position</u>				
Full Time Positions				
Superintendent	0.30	0.29	0.29	0.29
Natural Resource Manager	1.00	-	-	-
Supervisor	1.50	1.45	1.45	1.45
Field Inspector	0.60	0.58	0.58	0.58
Maintenance Equipment Operator	5.70	5.51	5.80	5.51
Total Full Time	9.10	7.83	8.12	7.83
Part Time Positions				
Natural Resource Seasonals	0.50	1.74	1.74	1.74
Total Part Time	0.50	1.74	1.74	1.74
Total Full Time Equivalent	9.60	9.57	9.86	9.57

* 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 2022		Fiscal Year
	2021	Budget	Projected	2023
	Actual		Actual	Budget
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Contractual	615,077	679,223	716,289	687,177
Commodities	487,807	561,773	596,273	639,251
Total Operating Expenditures	1,102,885	1,240,996	1,312,562	1,326,428
<i>Other Expenditures</i>				
Interfund Charges	15,654	16,696	16,696	-
Total Other Expenditures	15,654	16,696	16,696	-
Total Expenditures	1,118,539	1,257,692	1,329,258	1,326,428
Funding Sources				
Corporate Fund	1,063,794	1,187,028	1,260,028	1,326,428
Commuter Parking Fund	54,744	70,664	69,230	-
Total Funds Sources	1,118,539	1,257,692	1,329,258	1,326,428

Forestry and Grounds

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021	Budget	Projected	2023
	Actual		Actual	Budget
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Contractual	532,534	944,559	1,010,027	1,068,063
Commodities	53,790	79,880	79,580	116,080
Capital Outlay	104,499	120,000	120,000	150,000
Total Operating Expenditures	690,823	1,144,439	1,209,607	1,334,143
Total Expenditures	690,823	1,144,439	1,209,607	1,334,143
Funding Sources				
Corporate Fund	682,986	1,127,940	1,200,397	1,334,143
Commuter Parking Fund	7,837	16,499	9,210	-
Total Funds Sources	690,823	1,144,439	1,209,607	1,334,143

Refuse and Recycling

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	566,917	601,827	601,827	640,498
Commodities	57,548	64,000	81,850	84,170
<i>Total Operating Expenditures</i>	624,465	665,827	683,677	724,668
<i>Total Expenditures</i>	624,465	665,827	683,677	724,668
<i>Funding Sources</i>				
Corporate Fund	624,465	665,827	683,677	724,668
<i>Total Funds Sources</i>	624,465	665,827	683,677	724,668

The Glen Maintenance

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	132,633	-	-	-
Contractual	339,787	-	-	-
Commodities	7,382	12,500	12,500	-
Capital Outlay	-	590,000	369,431	220,569
<i>Total Operating Expenditures</i>	479,801	602,500	381,931	220,569
<i>Other Expenditures</i>				
Interfund Charges	6,159	-	-	-
<i>Total Other Expenditures</i>	6,159	-	-	-
<i>Total Expenditures</i>	485,960	602,500	381,931	220,569
<i>Funding Sources</i>				
Special Tax Allocation Fund	485,960	602,500	381,931	220,569
<i>Total Funds Sources</i>	485,960	602,500	381,931	220,569

Snow and Ice Maintenance

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021	Budget	Projected	2023
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Contractual	1,249,212	1,300,460	1,298,486	1,484,888
Commodities	404,888	442,850	442,850	458,935
<i>Total Operating Expenditures</i>	1,654,101	1,743,310	1,741,336	1,943,823
<i>Total Expenditures</i>	1,654,101	1,743,310	1,741,336	1,943,823
<i>Funding Sources</i>				
Corporate Fund	1,282,385	1,640,984	1,640,984	1,943,823
Special Tax Allocation Fund	295,800	-	-	-
Commuter Parking Fund	75,915	102,326	100,352	-
<i>Total Funds Sources</i>	1,654,101	1,743,310	1,741,336	1,943,823

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Water and Sewer Services

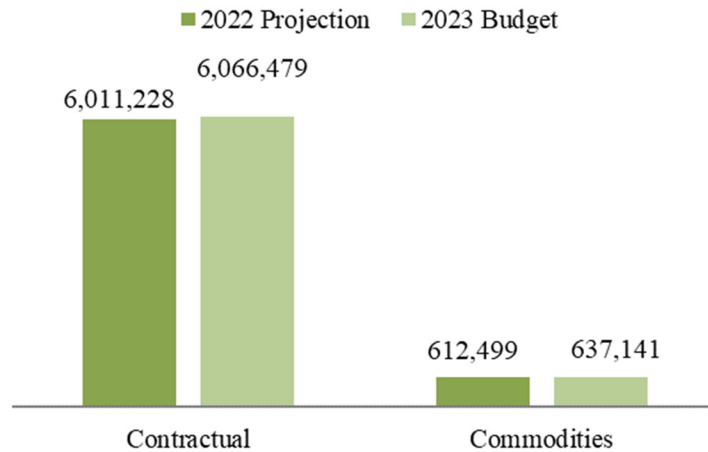
The Public Works Department maintains and manages the Village’s potable (drinking) water supply and maintains water and sewer infrastructure. This includes repair of water main breaks, hydrant flushing, hydrant painting, meter installations and replacements, valve exercising, pump house management, sewer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

2022 Accomplishments

- Managed the repair of 75 water main breaks utilizing either in-house staff or contractors
- Processed over 1,200 water meter service calls including meter tests, final reads, repairs and replacements as well as new installations
- Cleaned over 280,000 linear feet of sanitary sewer and 9,000 linear feet of storm sewer
- Televised over 155,000 linear feet of sanitary sewer and 19,000 linear feet of storm sewer
- Updated and approved the Village’s Water Strategic Plan which provides a roadmap for maintaining the Village’s water system for the next ten years

Expenditure Analysis

- Operating costs for the water and sanitary sewer systems are projected to be consistent from 2022 to 2023 with only nominal cost increases



*Water and Sewer Services**

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

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	6,061,979	6,032,808	6,011,228	6,066,479
Commodities	519,260	584,293	612,499	637,141
<i>Total Operating Expenditures</i>	6,581,239	6,617,101	6,623,727	6,703,620
<i>Total Expenditures</i>	6,581,239	6,617,101	6,623,727	6,703,620
<i>Funding Sources</i>				
Glenview Water Fund	5,206,251	5,172,957	5,160,394	5,227,028
Glenview Sanitary Fund	226,574	336,675	336,675	347,471
Wholesale Water Fund	1,148,414	1,107,469	1,126,658	1,129,121
<i>Total Funds Sources</i>	6,581,239	6,617,101	6,623,727	6,703,620
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Superintendent	0.70	0.71	0.71	0.71
Supervisor	3.50	3.55	3.55	3.55
Field Inspector	1.40	1.42	1.42	1.42
Maintenance Equipment Operator	13.30	13.49	14.20	13.49
<i>Total Full Time</i>	18.90	19.17	19.88	19.17
<i>Part Time Positions</i>				
Natural Resource Seasonals	-	4.26	4.26	4.26
<i>Total Part Time</i>	-	4.26	4.26	4.26
<i>Total Full Time Equivalent</i>	18.90	23.43	24.14	23.43

*71% of full-time salaries for Superintendent, Supervisor, Field Inspector and Maintenance Equipment Operators are budgeted in Water and Sewer in 2022 and 2023. 70% were budgeted in 2021.

Pump Stations

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	11,884	18,788	18,638	19,963
Commodities	13,955	24,512	24,512	27,640
<i>Total Operating Expenditures</i>	25,839	43,300	43,150	47,603
<i>Total Expenditures</i>	25,839	43,300	43,150	47,603
<i>Funding Sources</i>				
Glenview Water Fund	25,461	42,500	42,500	45,179
Wholesale Water Fund	378	800	650	2,424
<i>Total Funds Sources</i>	25,839	43,300	43,150	47,603

Water Distribution

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	531,263	686,899	686,399	610,708
Commodities	409,822	441,837	464,043	474,559
<i>Total Operating Expenditures</i>	941,085	1,128,736	1,150,442	1,085,267
<i>Total Expenditures</i>	941,085	1,128,736	1,150,442	1,085,267
<i>Funding Sources</i>				
Glenview Water Fund	941,085	1,128,736	1,150,442	1,085,267
<i>Total Funds Sources</i>	941,085	1,128,736	1,150,442	1,085,267

Supply and Metering

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	5,336,151	5,053,640	5,032,710	5,156,454
Commodities	51,590	54,750	60,750	66,825
<i>Total Operating Expenditures</i>	5,387,741	5,108,390	5,093,460	5,223,279
<i>Total Expenditures</i>	5,387,741	5,108,390	5,093,460	5,223,279
<i>Funding Sources</i>				
Glenview Water Fund	4,239,705	4,001,721	3,967,452	4,096,582
Wholesale Water Fund	1,148,036	1,106,669	1,126,008	1,126,697
<i>Total Funds Sources</i>	5,387,741	5,108,390	5,093,460	5,223,279

*98% of the FY 2023 Budget for Contractual expenditures is for the purchase of water.

Sanitary Sewer System

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Contractual	182,680	273,481	273,481	279,354
Commodities	43,893	63,194	63,194	68,117
<i>Total Operating Expenditures</i>	226,574	336,675	336,675	347,471
<i>Total Expenditures</i>	226,574	336,675	336,675	347,471
<i>Funding Sources</i>				
Glenview Sanitary Fund	226,574	336,675	336,675	347,471
<i>Total Funds Sources</i>	226,574	336,675	336,675	347,471

Fleet Services

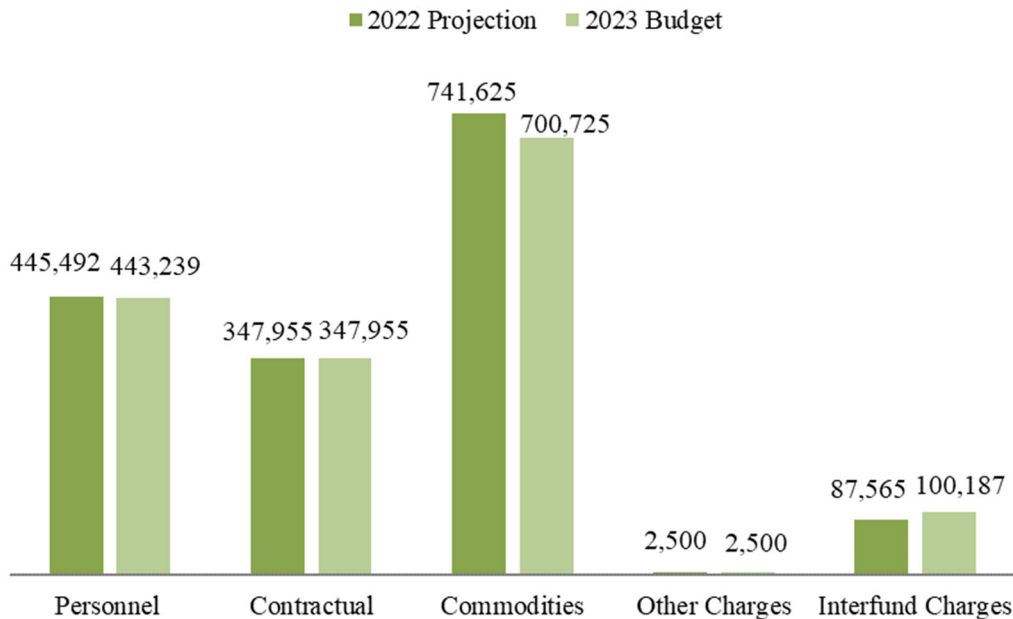
The Fleet Services Division of the Public Works Department is responsible for all preventative maintenance and repair activities for the Village’s vehicles and equipment. Proper preventative maintenance is necessary to ensure that all vehicles and equipment meet their full useful life expectancy. The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

2022 Accomplishments

- Installed all snowplows, calibrated all salt spreaders and had all plow trucks ready to go by October 31, 2022, in advance of the 2022-2023 snow season
- Sold 3 surplus vehicles at a municipal auction generating funds for the Capital Equipment Replacement Fund (CERF)
- Completed all required annual garage safety inspections, fuel tank inspections, and vehicle safety inspections (performed by a third party)

Expenditure Analysis

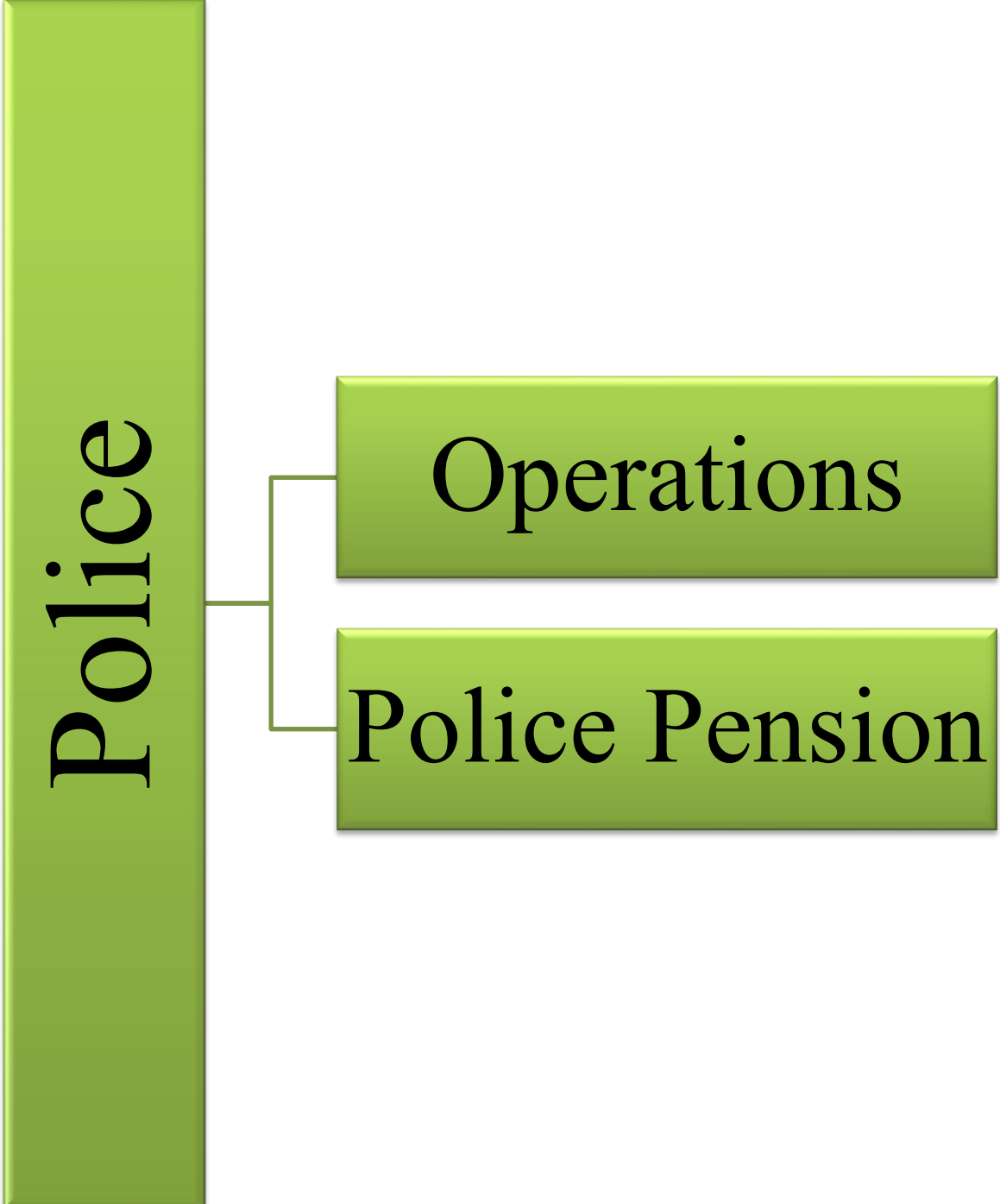
- The Commodities budget is down slightly from the 2022 projection primarily due to fuel costs which spiked in early/mid 2022 but have come back down over the course of 2022; this volatility of fuel cost is closely monitored by Public Works staff



Fleet Services Division

Fleet Services

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
	Actual	Budget	Actual	Budget
Budgeted Expenditures				
<i>Operating Expenditures</i>				
Personnel	454,911	442,192	445,492	443,239
Contractual	319,216	347,955	347,955	347,955
Commodities	481,290	741,625	741,625	700,725
Other Charges	617	2,500	2,500	2,500
Total Operating Expenditures	1,256,033	1,534,272	1,537,572	1,494,419
<i>Other Expenditures</i>				
Interfund Charges	72,498	87,565	87,565	100,187
Total Other Expenditures	72,498	87,565	87,565	100,187
Total Expenditures	1,328,531	1,621,837	1,625,137	1,594,606
Funding Sources				
Municipal Equipment Replacement Fund	1,328,531	1,621,837	1,625,137	1,594,606
Total Funds Sources	1,328,531	1,621,837	1,625,137	1,594,606
Personnel Budget by Position				
Full Time Positions				
Supervisor	1.00	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00	2.00
Total Full Time	3.00	3.00	3.00	3.00
Total Full Time Equivalent	3.00	3.00	3.00	3.00



Police Department Summary

Police Operations, Special, and Pension

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	16,619,382	16,783,432	16,910,363	19,603,571
Contractual	774,046	873,731	809,796	1,061,911
Commodities	152,238	136,690	135,850	201,130
Other Charges	3,799,692	4,036,486	3,986,967	4,033,804
Capital Outlay	7,788	10,000	829	131,000
<i>Total Operating Expenditures</i>	21,353,146	21,840,339	21,843,805	25,031,416
<i>Other Expenditures</i>				
Interfund Charges	387,333	485,524	545,009	656,226
<i>Total Other Expenditures</i>	387,333	485,524	545,009	656,226
<i>Total Expenditures</i>	21,740,480	22,325,863	22,388,814	25,687,642
<i>Funding Sources</i>				
Corporate Fund	15,333,383	16,011,738	15,906,062	18,286,192
Police Special Fund	7,788	10,000	829	5,650
Commuter Parking Fund	20,018	20,204	20,277	-
Police Pension Fund	6,379,290	6,283,921	6,461,646	7,395,800
<i>Total Funds Sources</i>	21,740,480	22,325,863	22,388,814	25,687,642
<i>Personnel Budget by Division</i>				
<i>Full Time Positions</i>				
Police Services	75.00	75.00	75.00	83.00
<i>Total Full Time</i>	75.00	75.00	75.00	83.00
<i>Total Full Time Equivalents</i>	75.00	75.00	75.00	83.00

Police Operations

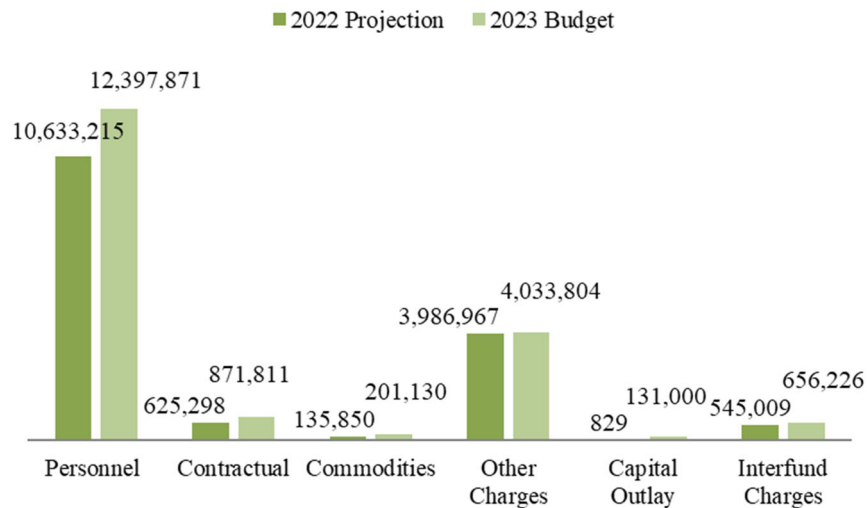
The Glenview Police Department provides quality law enforcement services to residents and businesses that promotes a safe and secure environment and fosters a strong sense of security. The Police Department services include crime investigations, juvenile crime investigations, patrol operations, traffic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

2022 Accomplishments

- ✓ Received \$40,000 from the 2022 Illinois Department of Transportation (IDOT) Illinois Traffic Safety Grant Program. Funds were used to support all IDOT 2022 national holiday safety awareness campaigns and DUI enforcements conducted by the Traffic Unit.
- ✓ Police body-worn camera program has been fully implemented and aims at giving officers in the field tools to better support their community safety efforts while providing greater transparency.
- ✓ Members of the NIPAS Service Team responded to the Highland Park active shooter incident on July 4, 2022. Four Glenview officers responded and the police social worker also provided assistance.
- ✓ Three supervisory staff members graduated from the Northwestern University School of Public Safety Staff and Command School (SPSC). The SPSC is an intensive leadership and management education program that helps prepare experienced law enforcement professionals for success in senior command positions.
- ✓ Transitioned to the Front-Line Training and Tracking Program which will monitor hours officers need to remain certified under the Safe-T Act
- ✓ Submitted approximately 70 guns to the Northeastern Illinois Regional Crime Laboratory for proper destruction.
- ✓ Completed Class #15 of the Citizen’s Police Academy and executed the High-Five Friday program throughout the school year. The Glenview program was featured on the website of the Police Executive Research Forum (PERF) as their “photo of the day.”

Expenditure Analysis

- Personnel expenditures assume full staffing in 2023 and the addition of eight new positions for public safety initiatives.
- Other Charges include the Village’s pension contribution which is based on the actuarially determined contribution.



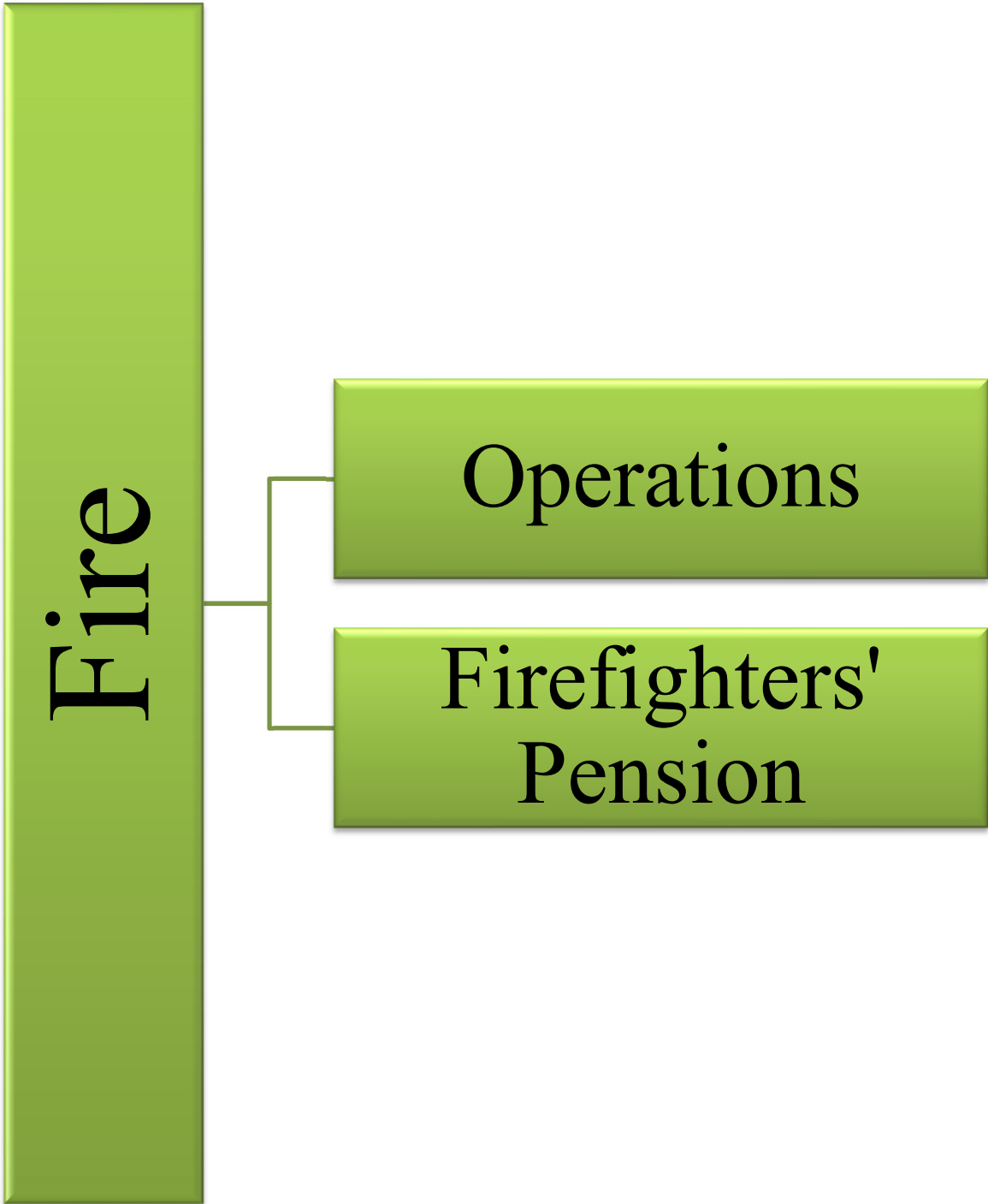
Police Operations

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	10,447,114	10,706,777	10,633,215	12,397,871
Contractual	567,024	666,465	625,298	871,811
Commodities	152,238	136,690	135,850	201,130
Other Charges	3,799,692	4,036,486	3,986,967	4,033,804
Capital Outlay	7,788	10,000	829	131,000
<i>Total Operating Expenditures</i>	14,973,856	15,556,418	15,382,159	17,635,616
<i>Other Expenditures</i>				
Interfund Charges	387,333	485,524	545,009	656,226
<i>Total Other Expenditures</i>	387,333	485,524	545,009	656,226
<i>Total Expenditures</i>	15,361,189	16,041,942	15,927,168	18,291,842
<i>Funding Sources</i>				
Corporate Fund	15,333,383	16,011,738	15,906,062	18,286,192
Police Special Fund	7,788	10,000	829	5,650
Commuter Parking Fund	20,018	20,204	20,277	-
<i>Total Funding Sources</i>	15,361,189	16,041,942	15,927,168	18,291,842
<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	3.00	4.00
Sergeant	12.00	12.00	11.00	12.00
Police Officer	52.00	52.00	54.00	59.00
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	2.00
<i>Total Full Time</i>	75.00	75.00	75.00	83.00
<i>Total Full Time Equivalents</i>	75.00	75.00	75.00	83.00

Police Pension

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
	Actual	Budget	Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	6,172,268	6,076,655	6,277,148	7,205,700
Contractual	207,022	207,266	184,498	190,100
<i>Total Operating Expenditures</i>	6,379,290	6,283,921	6,461,646	7,395,800
<i>Total Expenditures</i>	6,379,290	6,283,921	6,461,646	7,395,800
<i>Funding Sources</i>				
Police Pension Fund	6,379,290	6,283,921	6,461,646	7,395,800
<i>Total Funds Sources</i>	6,379,290	6,283,921	6,461,646	7,395,800

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Fire Department Summary

Fire Operations, Foreign Fire, and Pension

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021	Budget	Projected	2023
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	20,940,144	20,574,151	21,174,144	22,034,744
Contractual	583,365	851,502	1,162,552	1,247,354
Commodities	411,983	486,699	454,964	579,093
Other Charges	5,779,903	5,965,068	5,954,038	5,297,937
Capital Outlay	-	28,000	25,000	103,000
<i>Total Operating Expenditures</i>	27,715,395	27,905,420	28,770,698	29,262,128
<i>Other Expenditures</i>				
Interfund Charges	1,296,475	1,237,355	1,338,464	1,351,389
<i>Total Other Expenditures</i>	1,296,475	1,237,355	1,338,464	1,351,389
<i>Total Expenditures</i>	29,011,870	29,142,775	30,109,162	30,613,517
<i>Funding Sources</i>				
Corporate Fund	20,732,894	20,748,644	21,380,145	21,582,207
Foreign Fire Fund	117,247	138,710	138,410	141,010
Firefighters' Pension Fund	8,161,729	8,255,421	8,590,607	8,890,300
<i>Total Funds Sources</i>	29,011,870	29,142,775	30,109,162	30,613,517
<i>Personnel Budget by Division</i>				
<i>Full Time Positions</i>				
Fire Services	85.00	85.00	85.00	85.00
<i>Total Full Time</i>	85.00	85.00	85.00	85.00
<i>Total Full Time Equivalents</i>	85.00	85.00	85.00	85.00

Fire Operations

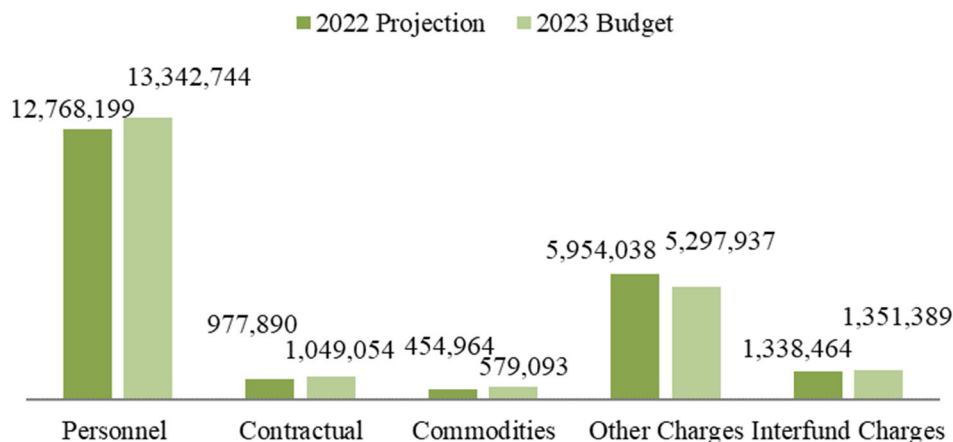
The Glenview Fire Department provides high quality fire suppression and emergency medical services to residents and businesses residing in the Village of Glenview, Village of Golf, and unincorporated areas of Cook County located within the Glenbrook Fire Protection District. Fire Department services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

2022 Accomplishments

- Conducted an RFP and selection process for a new medical transport billing vendor. The transition to the new vendor has since been completed and continues to be evaluated for revenue trends.
- Evaluation and overhaul of the Fire Department Training Division

Expenditure Analysis

- There is an increase in contractual services due to participation in the Ground Emergency Medical Transport Program for reimbursements for Medicaid transports with Health and Family Services.
- Other charges include the Village’s contribution to fire pensions which are transferred to the Firefighter’s Pension Fund. The 2022 projected pension contribution is \$5,869,323 and the 2023 budget is \$5,177,282, a \$692,041 decrease from 2022.



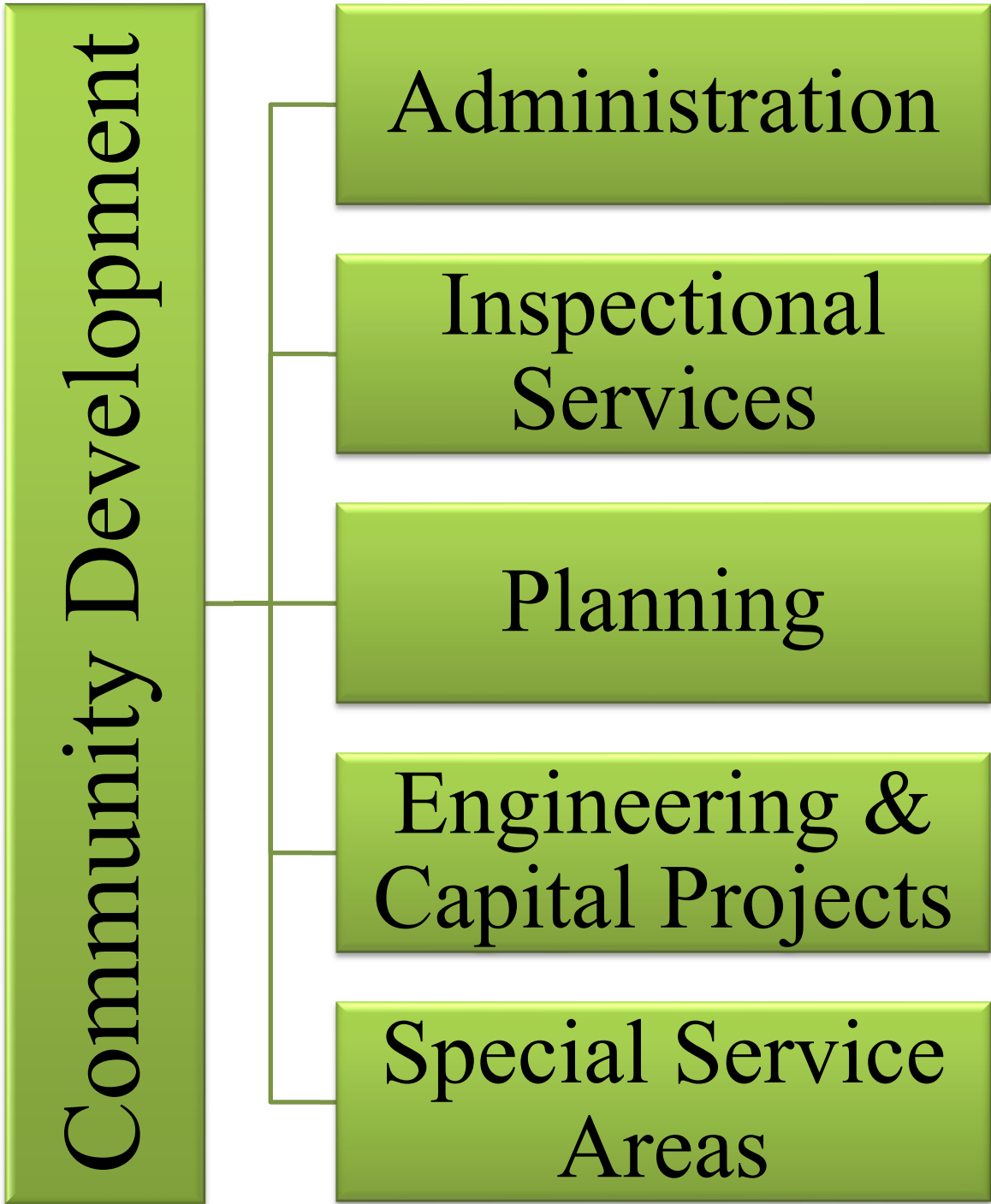
Fire Operations

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	13,071,980	12,651,244	12,768,199	13,342,744
Contractual	289,801	518,988	977,890	1,049,054
Commodities	411,983	486,699	454,964	579,093
Other Charges	5,779,903	5,965,068	5,954,038	5,297,937
Capital Outlay	-	28,000	25,000	103,000
<i>Total Operating Expenditures</i>	19,553,666	19,649,999	20,180,091	20,371,828
<i>Other Expenditures</i>				
Interfund Charges	1,296,475	1,237,355	1,338,464	1,351,389
<i>Total Other Expenditures</i>	1,296,475	1,237,355	1,338,464	1,351,389
<i>Total Expenditures</i>	20,850,141	20,887,354	21,518,555	21,723,217
<i>Funding Sources</i>				
Corporate Fund	20,732,894	20,748,644	21,380,145	21,582,207
Foreign Fire Fund	117,247	138,710	138,410	141,010
<i>Total Funds Sources</i>	20,850,141	20,887,354	21,518,555	21,723,217
<u><i>Personnel Budget by Position</i></u>				
<i>Full Time Positions</i>				
Fire Chief	1.00	1.00	1.00	1.00
Deputy Fire Chief	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Fire Battalion Chief	4.00	4.00	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	48.00	48.00	51.00	51.00
Firefighter	15.00	15.00	14.00	12.00
<i>Total Full Time</i>	85.00	85.00	84.00	85.00
<i>Total Full Time Equivalents</i>	85.00	85.00	84.00	85.00

Fire Pension

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	7,868,165	7,922,907	8,405,945	8,692,000
Contractual	293,564	332,514	184,662	198,300
<i>Total Operating Expenditures</i>	8,161,729	8,255,421	8,590,607	8,890,300
<i>Total Expenditures</i>	8,161,729	8,255,421	8,590,607	8,890,300
<i>Funding Sources</i>				
Firefighters' Pension Fund	8,161,729	8,255,421	8,590,607	8,890,300
<i>Total Funds Sources</i>	8,161,729	8,255,421	8,590,607	8,890,300

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Community Development Department

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

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	2,413,382	2,236,708	2,263,130	2,567,830
Contractual	1,757,562	2,777,294	2,739,230	3,151,006
Commodities	8,389	10,704	10,364	17,653
Other Charges	353,283	1,459,616	1,456,856	1,203,047
Capital Outlay	-	-	283,350	-
Total Operating Expenditures	4,532,616	6,484,322	6,752,930	6,939,536
<i>Other Expenditures</i>				
Interfund Charges	46,785	37,245	43,399	35,900
Capital Projects	12,679,338	37,797,813	27,598,455	35,546,933
Depreciation	2,147,633	-	-	-
Transfer Out	215,126	133,081	134,486	147,664
Total Other Expenditures	15,088,882	37,968,139	27,776,340	35,730,497
Total Expenditures	19,621,498	44,452,461	34,529,270	42,670,033
<i>Funding Sources</i>				
Corporate Fund	3,885,935	4,829,842	4,847,377	5,572,529
Special Tax Allocation Fund	135,098	-	-	-
Glenview Water Fund	3,943,335	11,092,867	9,409,593	11,730,705
Glenview Sanitary Fund	1,396,865	2,142,691	2,240,198	2,025,467
Wholesale Water Fund	62,816	-	-	-
Commuter Parking Fund	92,392	-	-	-
Special Service Area Bond Fund	339,801	323,526	324,931	334,316
Capital Projects Fund	7,361,459	23,155,644	14,814,367	19,044,805
Glen Capital Projects	104,290	-	-	-
Motor Fuel Tax Fund	2,299,508	2,907,891	2,892,804	3,962,211
Total Funds Sources	19,621,498	44,452,461	34,529,270	42,670,033
<u>Personnel Budget by Division</u>				
<i>Full Time Positions</i>				
Administration	2.75	3.75	3.00	4.00
Inspectional Services	5.00	5.00	5.00	6.00
Planning	3.30	3.26	3.26	3.26
Engineering & Capital Projects	2.00	2.00	2.00	2.00
Total Full Time	13.05	14.01	13.26	15.26
<i>Part Time Positions</i>				
Inspectional Services	2.25	3.00	3.23	3.23
Total Part Time	2.25	3.00	3.23	3.23
Total Full Time Equivalents	15.30	17.01	16.49	18.49

Administration

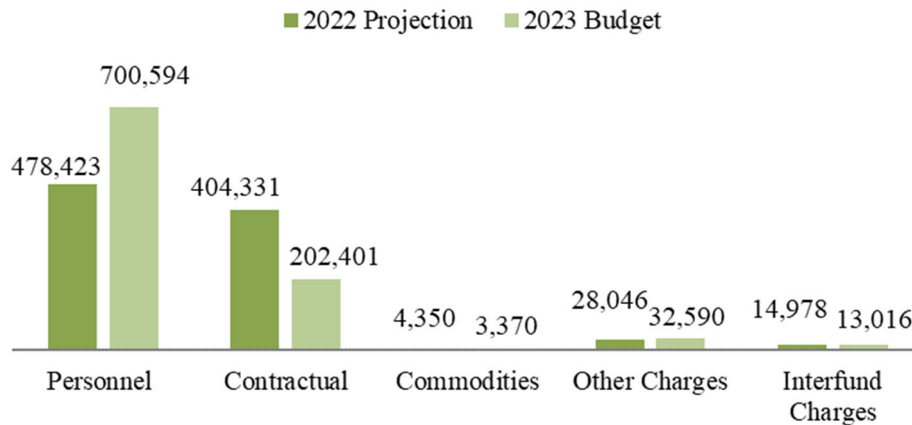
The Administration division of the Community Development Department supports the day-to-day operations. This division includes the Director, Deputy Director and Administrative Coordinator and oversight of any Department-wide operations.

2022 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 FY2023 CIP

Expenditure Analysis

- Personnel increased with the assignment of Deputy Director salary from the Planning Division
- Contractual expenditures decreased in 2022 due to the Economic Development and Downtown Strategic Plan process wrapping up, which were replaced with funding for implementation of special events and increase in business support.
- Commodities include funding for general office supplies and Other Charges include funding for trainings



Administration

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	367,335	527,534	478,423	700,594
Contractual	404,961	379,607	404,331	202,401
Commodities	1,899	4,350	4,350	3,370
Other Charges	1,027	28,606	28,046	32,590
<i>Total Operating Expenditures</i>	775,222	940,097	915,150	938,955
<i>Other Expenditures</i>				
Interfund Charges	21,525	14,373	14,978	13,016
<i>Total Other Expenditures</i>	21,525	14,373	14,978	13,016
<i>Total Expenditures</i>	796,747	954,470	930,128	951,971
<i>Funding Sources</i>				
Corporate Fund	617,986	866,450	866,216	896,336
Special Tax Allocation Fund	103,352	-	-	-
Glenview Water Fund	54,359	65,841	45,159	37,932
Glenview Sanitary Fund	21,050	22,178	18,753	17,703
<i>Total Funds Sources</i>	796,747	954,470	930,128	951,971
<u><i>Personnel Budget by Position</i></u>				
<i>Full Time Positions</i>				
Director	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Executive Assistant	-	-	-	1.00
Natural Resources Manager	-	1.00	1.00	1.00
Management Analyst I	0.75	0.75	-	-
<i>Total Full Time</i>	2.75	3.75	3.00	4.00
<i>Total Full Time Equivalents</i>	2.75	3.75	3.00	4.00

Inspectional Services

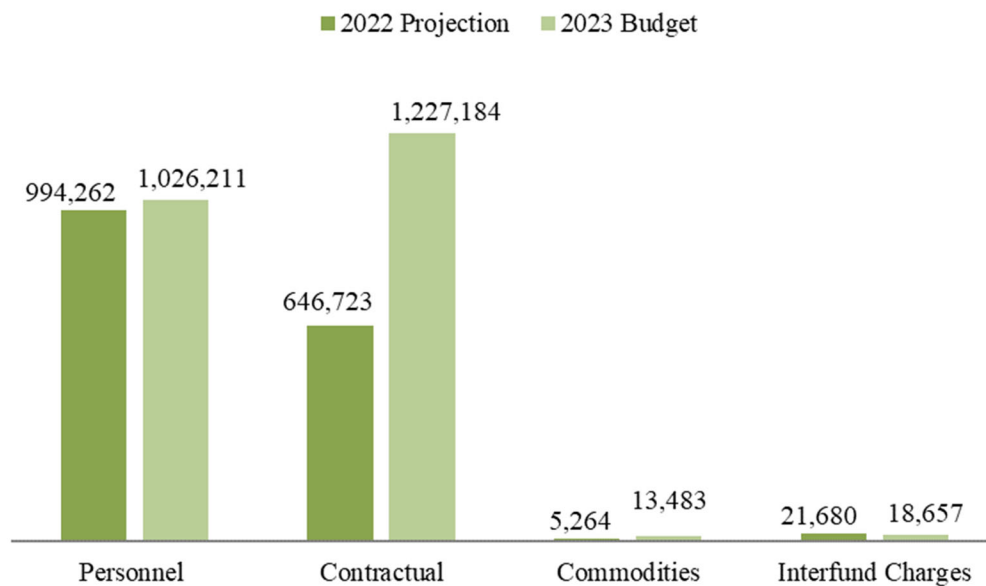
The Inspectional Services Division of the Community Development Department enforces Glenview’s building, health, fire, property maintenance and zoning codes. It reviews, approves, inspects, and issues permits for all construction throughout the Village. Inspectional Services staff also follows up on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

2022 Accomplishments

- A new permitting and inspection software was introduced, and adjustments are ongoing to improve the customer experience
- The Development Center processed the issuance of over 2,300 permits, and conducted over 2,200 plan reviews, over 5,300 building inspections and over 2,000 property maintenance inspections

Expenditure Analysis

- 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 2022		Fiscal Year
	2021		Projected	2023
<i>Budgeted Expenditures</i>	Actual	Budget	Actual	Budget
<i>Operating Expenditures</i>				
Personnel	1,256,680	929,286	994,262	1,026,211
Contractual	539,070	696,723	646,723	1,227,184
Commodities	5,720	5,264	5,264	13,483
<i>Total Operating Expenditures</i>	1,801,470	1,631,273	1,646,249	2,266,878
<i>Other Expenditures</i>				
Interfund Charges	18,622	17,447	21,680	18,657
<i>Total Other Expenditures</i>	18,622	17,447	21,680	18,657
<i>Total Expenditures</i>	1,820,092	1,648,720	1,667,929	2,285,535
<i>Funding Sources</i>				
Corporate Fund	1,802,737	1,641,260	1,660,361	2,277,981
Glenview Water Fund	17,355	7,460	7,568	7,554
<i>Total Funds Sources</i>	1,820,092	1,648,720	1,667,929	2,285,535
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Inspector	1.00	1.00	1.00	1.00
Sanitarian	1.00	1.00	1.00	1.00
Sustainability Coordinator	-	-	-	1.00
Plan Examiner	1.00	1.00	1.00	1.00
Development Center Manager	1.00	1.00	1.00	1.00
Inspectional Services Manager	1.00	1.00	1.00	1.00
<i>Total Full Time</i>	5.00	5.00	5.00	6.00
<i>Part Time Positions</i>				
Customer Service Representative	1.00	1.50	1.50	1.50
Inspector	1.25	1.50	1.73	1.73
<i>Total Part Time</i>	2.25	3.00	3.23	3.23
<i>Total Full Time Equivalent</i>	7.25	8.00	8.23	9.23

Planning

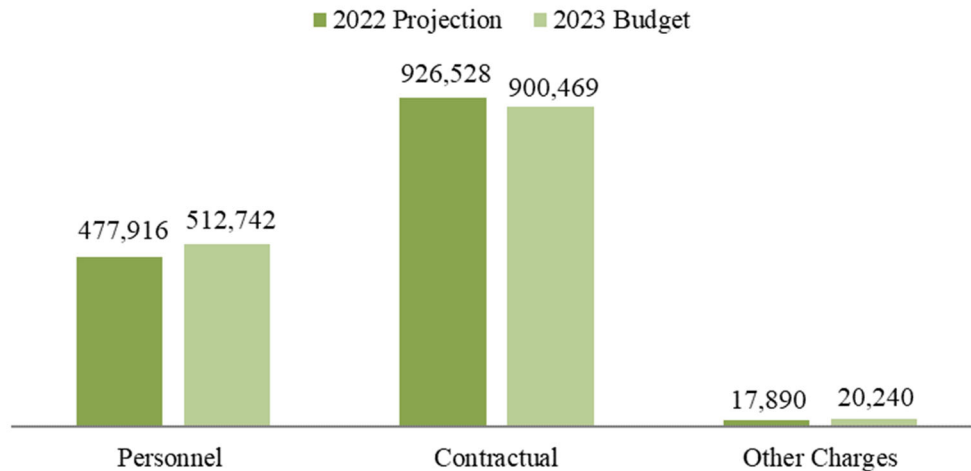
The Planning Division of the Community Development Department leads the economic development of the Village and reviews proposed land uses and development projects to ensure compatibility with the Village's Comprehensive Plan and ordinance requirements. The Division implements major planning initiatives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

2022 Accomplishments

- Staff coordinated the reviews of 20 New Development Commission cases and 160 Development Adjustments Commission cases.
- Major projects included the review of the Allstate property annexation and Dermody Logistics Campus, Glenbrook Hospital, the GW property commercial development, and numerous text amendments to the various use districts

Expenditure Analysis

- Contractual expenditures include a one-time sign code updates, completion of design guidelines, completion of the Plan for Nature, oversight of the Glenview History Center, and funding of 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 2022		Fiscal Year
	2021	Budget	Projected	2023
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	467,941	463,639	477,916	512,742
Contractual	273,321	929,028	926,528	900,469
Commodities	591	750	750	750
Other Charges	9,200	20,090	17,890	20,240
<i>Total Operating Expenditures</i>	751,053	1,413,507	1,423,084	1,434,201
<i>Total Expenditures</i>	751,053	1,413,507	1,423,084	1,434,201
<i>Funding Sources</i>				
Corporate Fund	751,053	1,413,507	1,423,084	1,434,201
<i>Total Funds Sources</i>	751,053	1,413,507	1,423,084	1,434,201
<i>Personnel Budget by Position</i>				
<i>Full Time Positions</i>				
Deputy Director of Comm. Dev.	1.00	1.00	1.00	1.00
Special Projects Manager	0.30	0.26	0.26	0.26
Senior Planner	2.00	2.00	2.00	2.00
<i>Total Full Time</i>	3.30	3.26	3.26	3.26
<i>Full Time Equivalent</i>	3.30	3.26	3.26	3.26

Engineering & Capital Projects

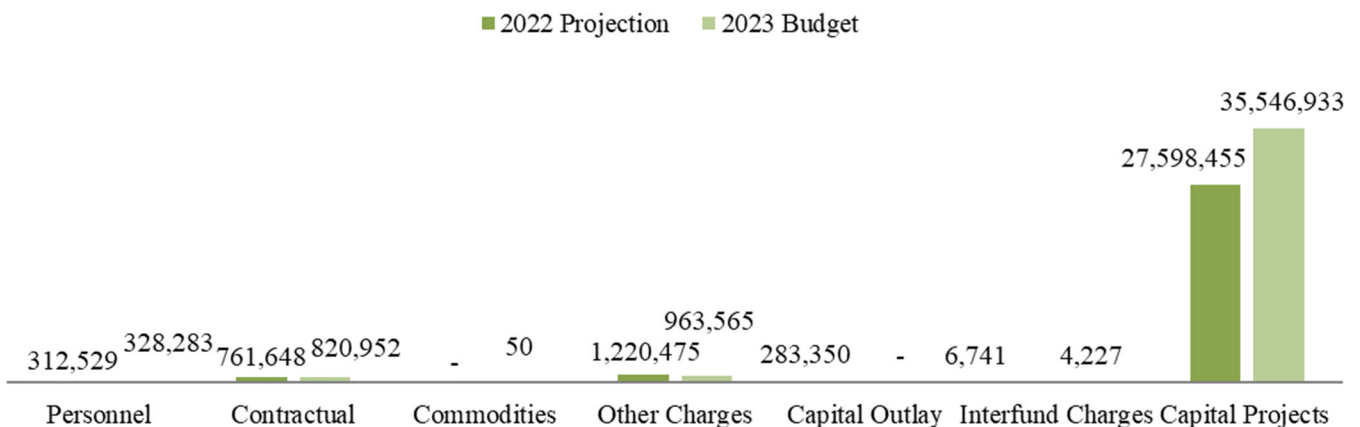
The Engineering Division of the Community Development Department is responsible for developing the Village’s Capital Improvement Program (CIP), which includes the planning and funding for the capital maintenance of the Village’s core infrastructure including roadways, potable water mains, sanitary and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

2022 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)
- \$27 million was dedicated to CIP projects constructed in 2022
- Major infrastructure projects that were bid and constructed include Tall Trees Storm Water improvements, Linneman water main extension, Central and Woodlawn storm sewer and curb and gutter improvements, and Patriot/Costco-Home Depot Roundabout
- Successfully managed the regulatory engineering function for local private projects

Expenditure Analysis

- Contractual expenditures for Baxter and Woodman, whose services 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 2023 Capital Projects can be found in the Capital Spending and Debt Management section



Engineering & Capital Projects

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021	Budget	Projected	2023
<i>Budgeted Expenditures</i>	Actual		Actual	Budget
<i>Operating Expenditures</i>				
Personnel	321,426	316,250	312,529	328,283
Contractual	540,210	771,936	761,648	820,952
Commodities	179	340	-	50
Other Charges	114,091	1,220,475	1,220,475	963,565
Capital Outlay	-	-	283,350	-
<i>Total Operating Expenditures</i>	975,906	2,309,001	2,578,002	2,112,850
<i>Other Expenditures</i>				
Interfund Charges	6,638	5,425	6,741	4,227
Capital Projects	12,679,338	37,797,813	27,598,455	35,546,933
Depreciation	2,147,633	-	-	-
Transfer Out	104,290	-	-	-
<i>Total Other Expenditures</i>	14,937,899	37,803,238	27,605,196	35,551,160
<i>Total Expenditures</i>	15,913,805	40,112,239	30,183,198	37,664,010
<i>Funding Sources</i>				
Corporate Fund	714,159	908,625	897,716	964,011
Special Tax Allocation Fund	31,746	-	-	-
Glenview Water Fund	3,871,621	11,019,566	9,356,866	11,685,219
Glenview Sanitary Fund	1,375,815	2,120,513	2,221,445	2,007,764
Wholesale Water Fund	62,816	-	-	-
Commuter Parking Fund	92,392	-	-	-
Capital Projects Fund	7,361,459	23,155,644	14,814,367	19,044,805
Glen Capital Projects	104,290	-	-	-
Motor Fuel Tax Fund	2,299,508	2,907,891	2,892,804	3,962,211
<i>Total Funds Sources</i>	15,913,805	40,112,239	30,183,198	37,664,010
<u><i>Personnel Budget by Position</i></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
<i>Total Full Time</i>	2.00	2.00	2.00	2.00
<i>Full Time Equivalent</i>	2.00	2.00	2.00	2.00

Special Service Areas

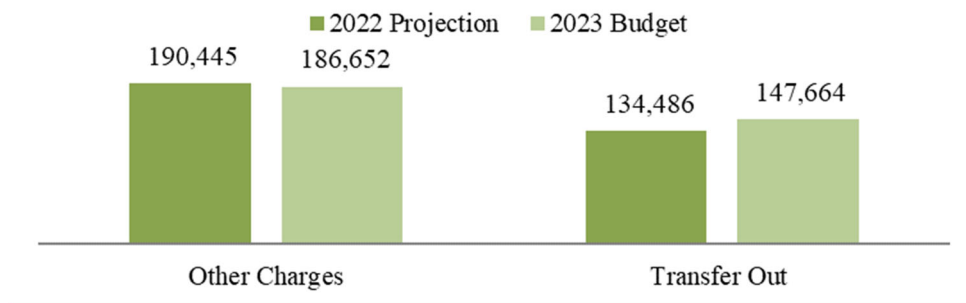
By State Statute, Special Service Area (SSA) financing is an available funding mechanism for residents to voluntarily fund (by a voting process) infrastructure improvements and repay the Village the costs, plus interest, as part of their property tax bill over a period of time. The Village offers 10 or 20 years (as determined by a majority vote of the property owners) at the Village borrowing rate at the time of project completion. 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 establishment.

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 2021 Actual	Fiscal Year 2022		Fiscal Year 2023 Budget
		Budget	Projected Actual	Budget
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Other Charges	228,966	190,445	190,445	186,652
<i>Total Operating Expenditures</i>	228,966	190,445	190,445	186,652
<i>Other Expenditures</i>				
Transfer Out	110,836	133,081	134,486	147,664
<i>Total Other Expenditures</i>	110,836	133,081	134,486	147,664
<i>Total Expenditures</i>	339,801	323,526	324,931	334,316
<i>Funding Sources</i>				
Special Service Area Bond Fund	339,801	323,526	324,931	334,316
<i>Total Funds Sources</i>	339,801	323,526	324,931	334,316

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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 2023-2027 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 2023-2027 CIP.

Project Type

The independent CIP document is divided into sections based upon project type. This classification refers to the general project purpose. The different project types for the Village of Glenview are: planning, design and construction projects, road resurfacing, road reconstruction, ancillary projects, water 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 2023 if the project began in 2024 and was completed in 2027.

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 2023 with design of the roadway and then construction of the roadway in 2024, 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 2023-2027, the Village currently plans to directly transfer \$37,762,585 from the Corporate Fund for capital projects.

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
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

Project	Description	Impact on Operating Budget
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

\$16,569,376

Design

\$2,214,570

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

\$2,242,806

Road resurfacing projects involve grinding of street surface, underground utility spot repairs, minor concrete work including sidewalk and curb and gutter replacement, roadway patching, new street surface placement, and landscape restoration. In addition, Minor Area Repair Strategy – Asphalt (MARS-A) and Minor Area Repair Strategy - Concrete (MARS-C) patching is included throughout the Village. There will be a total of 4.6 miles resurfaced in 2023. The roadways include:

- Gladish Lane (Glenview Road to North End)
- Thistle Road (Independence Avenue to Lehigh Avenue)
- Thistle Road (Annapolis Drive to Independence Avenue)
- Bluestem Lane (Chestnut Avenue to Cottonwood Drive)
- Cottonwood Drive/Fielding Drive (Thistle Road to Primrose Lane)
- Timothy Drive (Primrose Lane to Cottonwood Drive)
- Daisy Avenue (Bluestem Lane to Primrose Lane)
- Independence Avenue (Fielding Drive to Patriot Boulevard)
- Indian Ridge (Mohawk Lane to Osage Drive)
- Indian Ridge CDS (Indian Ridge to end of CDS)
- Prairie Lawn Road (Independence Avenue to East Lake Ave)
- Peachgate Road/Lane & CDS's (Prairie Lawn Road to Peachgate Lane)
- Huber Lane (East Lake Avenue to North CDS)
- Monroe Avenue (North End to Chestnut Avenue)
- Jefferson Avenue (Monroe Avenue to West End)
- Rogers Avenue (Monroe Avenue to West End)
- Huber Lane (Harrison Street to Central Road)
- Alley Reconstruction (Waukegan Road to Maplewood Lane)
- MARS Asphalt (various locations Village-wide)
- MARS Concrete (supplemental to Public Works budget)

Road Reconstruction

\$12,112,000

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 3.1 miles reconstructed in 2023. The roadways include:

- Blackthorn Drive (Sequoia Trail to Silverwillow Drive)
- Redbud Lane (Basswood Circle to Blackthorn Drive)
- Macleam Court (West End to Waukegan Road)
- Linneman Street (Larkdale Drive to Elm Street)
- Spruce Street & Alleys (Linneman Street to Henley Street)
- Spruce Street (Glenview Road to Fir Street)

Washington Street (Golf Road to Colfax Avenue)
Lincoln Street (Colfax Avenue to Harrison Street)
Prairie Lawn Road (Linneman Street to Glenview Road)

SPECIAL PROJECTS

\$5,096,930

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

This project consists of completing preliminary design (Phase I Engineering) and plans for the Glenview Road adjacent to the Library and Harlem Avenue between Dewes Street and Washington Road. The planned improvements will include upgraded streetscape, streetlight replacement, and traffic signal replacement at Harlem and Glenview. This project started in FY2022 and will continue next year. Streetscape improvements and enhancements to the landscaping were raised as desired outcomes in the Economic Development Strategic Plan and including these CIP components would allow for a consistent streetscape design (e.g., street, and pedestrian lighting, landscaping, sidewalk, street furniture, and potential public parking) throughout the downtown along Glenview Road.

Intelligent Traffic Management Program **\$500,000**

This project consists of completing Phase I of a local Intelligent Traffic Management Program (or SMART intersections) for the Village to implement on areas and intersections surrounding Glenbrook South High School (GBS). This project would include new technology with cameras that would adapt and adjust signal timing to actual needs in the field. Staff met with multiple consultants and communities that have implemented new SMART intersections and will have a recommendation to start this Phase I before the end of this year with implementation in FY 2023. Coordination will be required with both the state (IDOT) and the count (Cook County Highway Department) who maintain the impacted signals. With lessons learned after implementation of Phase I, the project could expand to cover additional intersections and corridors of concern.

Streetscape Improvements for Waukegan Road – Phase I Engineering **\$400,000**

This CIP project consists of completing Phase I Engineering (concept design), to begin in FY2023 and be completed in FY2024 in coordination with IDOT. This CIP streetscape project plan would include updated street and pedestrian lighting, sidewalks, street furniture and landscaping, and other features consistent with the streetscape design for the Waukegan Road corridor and make it consistent with the other downtown streetscape enhancements along Glenview Road.

East Lake and Waukegan Road Intersection Phase II **\$225,000**

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 began in FY2022 and is anticipated to be completed by 2024.

Milwaukee-Zenith Intersection- Pedestrian Improvements Construction and Inspections **\$550,000**

The intersection of Milwaukee Avenue and Zenith Drive serves as the entrance to the Glenview Park District's Community Park West, which is home to numerous Park District sports fields, a dog park, skate park, and existing multi-use paths. The existing signalized intersection at this location currently lacks

pedestrian signals and marked crosswalks which have been requested for several years. The proposed project at this intersection is to improve pedestrian safety by replacing the existing traffic signal with modern and decorative equipment including pedestrian countdown signals. The existing ADA deficient pedestrian crossings will be replaced with ADA compliant sidewalk ramps, crosswalks, and associated signage. Curbs will be replaced at the intersection corners to widen and improve vehicle turning movement capabilities for Zenith Drive traffic. This project is supported by Illinois Transportation Enhancement Program (ITEP) grant funding in the amount of \$175,500 and by the Invest in Cook in the amount of \$142,000. The construction for these improvements is scheduled to be completed in FY2023.

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

This project consists of completing a preliminary design (Phase I) and plans for the future reconstruction of the Glenview Road Bridge over the Middle Fork of the North Branch of the Chicago River, which is located west of Harms Road. This project started in FY2022 and will continue in FY2023.

**Illinois Department of Transportation Willow Road/Pfingsten Improvements
And Willow Road Resurfacing Project** **\$250,000**

The Willow Road and Pfingsten Road Intersection improvements and Willow Road Resurfacing are managed by IDOT. The intersection project is anticipated to be finalized next year and consisted 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. The Willow Road Resurfacing consists of repaving the Willow Road between Landwehr and Waukegan Road as well as traffic signal improvements and replacement of some concrete medians with landscape medians. This project is anticipated to be completed next year. This cost represents the 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 both improvements will be completed in FY2023.

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 2023 CIP reflects year thirteen of the twenty-year payback schedule.

Chestnut Avenue Widening Construction & Inspections **\$690,000**

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 \$823,780, which includes construction costs. Phase II Engineering was approved and started in FY2021 and completed and bid in FY2022. Start of construction will begin in Spring of 2023. This project is supported by the Surface Transportation Program Grant in the amount of \$3,003,000 for the construction and construction engineering.

Pfingsten/East Lake/West Lake Intersection – Phase I Engineering **\$225,000**

The intersection of Pfingsten Road, West Lake Avenue and East Lake Avenue provides connectivity between existing trail, residential, business, and multiple school destinations. This project consists of

completing Phase I Engineering for reconstruction of the West Lake Avenue and Pfingsten Road intersection to provide improved traffic flow, vehicle safety, and pedestrian/bicycle safety. New right turn lane channelization is proposed at West Lake Avenue going northbound on Pfingsten, as well as reconfiguration of the lanes of the West Lake Avenue and GBS main entrance. The existing traffic signal will be replaced, and the existing pedestrian/school crossing at the intersection will be enhanced with new pedestrian countdown timers and high visibility crosswalks. This project is supported by the Invest in Cook funding in the amount of 112,500 and Phase I Engineering is scheduled to be completed in FY2023.

1700 Block Glenview Parking – Downtown

\$800,000

As part of the Downtown Revitalization Plan, funding has been allocated to provide additional parking within the downtown area. This project consists of adding and improving parking at 1700 block of Glenview Road.

Pebbleford/Mary Kay Pond Fence

\$25,000

This project consists of replacing of approximately 100 linear feet of deteriorated fence, including the gate surrounding the Village’s detention pond. This fence replacement is scheduled in conjunction with the improvements on Pebbleford and Mary Kay Lane.

Longvalley Riverbank - Natural Resources Project Construction

\$400,000

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 construction of the proposed improvements, which follow best management practices, include removing invasive plant 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 design for this project is anticipated to be completed in FY2022 and constructed in FY2023.

Public Works Campus Project

\$519,500

Design and permitting costs to confirm the project design, secure site plan approval and complete an updated pre-bid cost estimate for the improvements to the campus. The proposed improvements will be made in 2024 to expand operational efficiencies and address current maintenance needs.

Construction Project Contingency

\$314,961

This budget is reserved as contingency funds related to any of the reconstruction or special projects programmed for construction in FY2023 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.

The Glen and Glenview Road Landscaping

\$100,000

This budget is reserved to improve and replace landscaping areas in the Glen Town Center and Downtown Glenview, an inventory for the Village-wide streetlights and identify recommended improvements in the future plan.

Comprehensive Plan Initiative to Coordinate Street Lighting **\$25,000**
This budget is reserved to initiate and conduct an inventory for the Village-wide streetlights and identify recommended improvements in the future plan.

Miscellaneous Restoration / Landscaping **\$65,000**
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.

Crack Sealing **\$63,600**
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 ***\$7,164,000***

Water Main Replacement Projects **\$7,164,000**
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 2023 program will replace 20,100 feet (3.8 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 approved Water System Strategic Plan.

- Mary Kay Lane (Maple Leaf Drive to Greenwood Road)
- Lilac Avenue (Maple Street to Milwaukee Avenue)
- Dearlove Road (Central Road to Milwaukee Avenue)
- Wildberry Drive (South CDS to 1820 Wildberry Drive)

SANITARY SEWER PROJECTS ***\$497,075***

Sanitary Sewer Television Inspections **\$110,000**
This project will televise sections of sanitary sewer throughout the Village to assist in prioritizing future capital improvement projects primarily with road reconstruction programs. Additional high-concern sanitary televising is also included as directed by Public Works.

Sanitary Sewer and Manhole Lining **\$372,075**
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 **\$15,000**

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

\$566,032

Storm Sewer TV Inspections **\$91,032**

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 and Construction **\$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. This funding is reserved for design and construction of the improvements.

Stormwater Master Plan Updates **\$315,000**

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. The work on the plan started in FY2022 and it’s anticipated to be completed in FY2023.

Rain Garden Program **\$5,000**

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 **\$95,000**

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 **\$10,000**

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	2023	2024	2025	2026	2027	TOTAL
Design						
Design/(Pavement Testing, Surveying)/Contingency	100,000	-	-	-	-	100,000
CCDD Testing	60,000	-	-	-	-	60,000
Road Design (B&W)	864,192	-	-	-	-	864,192
CIP Inspections and Project Management (B&W)	1,181,878	-	-	-	-	1,181,878
Core CIP Design/Project Management (2023-2025)	10,000	-	-	-	-	10,000
Bridge and Retaining Wall Inspection and Assessment	329,961	-	-	-	-	329,961
Natural Resource Project Design (Longvalley)	8,000	-	-	-	-	8,000
Design Subtotal	2,554,031	1,812,840	1,581,610	1,762,509	1,685,000	\$ 9,395,990
Road Resurfacing						
Blustem Lane	171,267	-	-	-	-	220,000
Cottonwood Drive/Fielding	292,000	-	-	-	-	257,500
Daisy Avenue	34,111	-	-	-	-	182,000
Gladish Lane	58,000	-	-	-	-	1,143,766
Huber Lane	134,000	-	-	-	-	94,950
Independence Avenue	356,000	-	-	-	-	165,194
Indian Ridge and CDS	398,000	-	-	-	-	1,183,745
Jefferson Avenue	62,000	-	-	-	-	135,995
Monroe Avenue	113,000	-	-	-	-	105,000
Peachgate Road & CDS's	192,000	-	-	-	-	105,000
Prarie Lawn Road	67,000	-	-	-	-	105,000
Rogers Avenue	62,000	-	-	-	-	105,000
Thistle Road	127,692	-	-	-	-	105,000
Timothy Drive	34,067	-	-	-	-	105,000
Alley Paving (Maplewood)	71,670	-	-	-	-	167,800
MARS Asphalt and Concrete	70,000	-	-	-	-	80,433
Road Resurfacing Subtotal	2,242,806	3,524,467	3,809,964	4,657,243	1,384,879	\$ 15,619,359
Road Reconstruction						
Blackthorn Drive	1,937,000	-	-	-	-	1,937,000
Lincoln Street	828,000	-	-	-	-	828,000
Linneman Street	2,053,000	-	-	-	-	2,053,000
Maclean Court	782,000	-	-	-	-	782,000
Prairie Lawn Road	1,620,000	-	-	-	-	1,620,000
Redbud Lane	467,000	-	-	-	-	467,000
Spruce Street and Alleys	2,018,000	-	-	-	-	2,018,000
Washington Street	2,407,000	-	-	-	-	2,407,000
Road Reconstruction Subtotal	12,112,000	12,663,833	4,723,147	8,748,766	7,066,645	\$ 45,314,391
Special Projects						
Downtown Parking Improvements	800,000	-	-	-	-	800,000
East Lake / Waukegan Intersection Phase II	225,000	-	990,000	-	-	1,215,000
Glenview Harlem Streetscape Phase II	50,000	250,000	-	1,000,000	-	1,300,000
Glenview Road Bridge - Middle Fork NBCR (Phase 1)	50,000	-	-	-	-	50,000
Intelligent Traffic Management Program	500,000	-	-	-	-	500,000
Lead Service Lines	100,000	-	-	-	-	100,000
Longvalley River Stabilization Project	400,000	-	-	-	-	400,000
Milwaukee/Zenith Intersection (ITEP)	550,000	-	-	-	-	550,000
Miscellaneous Restoration / Tree Trimming & Removal & Landscaping	50,000	95,000	52,000	95,000	52,000	344,000
Pebbleford/Mary Kay Pond Fence	25,000	-	-	-	-	25,000
Public Work Campus Project	519,500	-	-	-	-	519,500
Reach 1 payback(year 13)	24,370	24,370	24,557	24,557	24,557	122,411
Rebuild Public Infrastructure/Pfinsten/E Lake/W lake Intersection	225,000	-	-	450,000	700,000	1,375,000
Seal Coating/ADA Ramp Replacement (PW)	-	15,000	15,000	15,000	15,000	60,000
Shermer Road Resurfacing - Phase I	-	-	-	350,000	400,000	750,000
Tall Trees Flood Prevention - Phase III	-	-	-	-	1,000,000	1,000,000
Baxter Trail/Fence	-	-	-	-	20,000	20,000
The Glen & Glenview Road Landscape	100,000	-	-	-	-	100,000
Waukegan Road Streetscape Phase 1	400,000	300,000	350,000	455,000	350,000	1,855,000
Willow Pfingsten Traffic Signal & Willow Road Resurfacing	250,000	-	-	-	-	250,000
Willow-Shermer Intersection	-	-	-	250,000	-	250,000
Crack Sealing (managed by PW & Baxter)	63,600	85,000	88,400	88,400	88,400	413,800
CORE INFRASTRUCTURE	2023	2024	2025	2026	2027	TOTAL
Comprehensive Plan Initiative to Coordinate Street Lighting	25,000	-	-	-	-	25,000
Lake/Milwaukee (IDOT) Path (TAP)	-	-	1,220,000	-	-	1,220,000
Natural Resource Project Construction	-	150,000	-	-	10,000	160,000
Willow Road Bridge Replacement at Techny Basin	-	-	50,000	-	-	50,000
Willow/Sanders (IDOT)	-	-	100,000	-	-	100,000
Special Projects Subtotal	4,357,470	919,370	2,889,957	2,727,957	2,659,957	\$ 13,554,711
Water System Projects						
Lead Service Lines Project (ARPA funds)	400,000	-	-	-	-	400,000

Wildberry Drive	416,000	749,000	-	-	-	1,165,000
Mary Kay Lane	3,142,000	-	-	-	-	3,142,000
Lilac Ave	1,070,000	-	-	-	-	1,070,000
Dearlove Road	1,846,000	-	-	-	-	1,846,000
Chestnut Water Main Crossings & Roadway	690,000	-	-	-	-	690,000
Wager Road	-	1,289,695	-	-	-	1,289,695
Greendale Road	-	70,400	-	-	-	70,400
Maple Leaf Drive	-	-	1,343,000	-	-	1,343,000
Raleigh Road	-	-	2,250,000	-	-	2,250,000
Glenview Road	-	-	325,000	-	-	325,000
Meadow Lane	-	-	1,050,255	-	-	1,050,255
Hillside Road	-	-	-	515,000	-	515,000
Revere Road	-	-	-	510,000	-	510,000
Grove Street	-	-	-	715,000	-	715,000
Vernon Drive	-	-	-	1,085,000	-	1,085,000
Valley Lo Lane	-	-	-	1,080,000	-	1,080,000
Park Drive	-	-	-	-	1,865,716	1,865,716
Windsor Drive	-	-	-	-	687,000	687,000
Golfview Road	-	-	-	-	898,000	898,000
Pam Anne Drive	-	-	-	-	1,090,250	1,090,250
Laramie Avenue	-	-	-	-	1,222,000	1,222,000
Maple Street	-	-	-	-	1,379,000	1,379,000
Bel-Air Drive	-	-	-	-	329,000	329,000
Water System Projects Subtotal	7,564,000	2,109,095	4,968,255	3,905,000	7,470,966	\$ 26,017,316
CORE INFRASTRUCTURE	2023	2024	2025	2026	2027	TOTAL
Sanitary Sewer Projects						
Sanitary Sewer TV Inspections (review & report)	110,000	120,000	130,000	114,400	114,000	588,400
Sanitary Sewer and Manhole Lining	372,075	365,911	502,067	447,439	561,794	2,249,286
Cost Sharing Program - Overhead Sanitary Conversion	15,000	15,000	40,000	50,000	50,000	170,000
Sanitary Sewer Projects Subtotal	497,075	500,911	672,067	611,839	725,794	\$ 3,007,686
Storm Water Projects						
Storm Sewer TV Inspections (review & report)	91,032	101,500	94,673	94,673	94,673	476,551
Quickwin Storm and Special Project Design	25,000	20,000	30,000	20,000	25,000	120,000
Storm Water Master Plan	315,000	-	-	-	-	315,000
Quickwin Storm construction	25,000	63,155	30,000	30,000	25,000	173,155
Cost Sharing - Rain Garden Program	5,000	15,000	5,000	10,000	10,000	45,000
Storm Water Lining	95,000	59,643	77,272	29,743	51,441	313,099
Cost Sharing Program - Engineering Inspections	10,000	15,000	15,000	15,000	15,000	70,000
Lehigh / Swainwood Detention	-	-	1,305,437	-	-	1,305,437
Phillips Drive Stormwater Improvements	-	-	-	-	900,000	900,000
Storm Water Projects Subtotal	566,032	274,298	1,557,382	199,416	1,121,114	\$ 3,718,242
TOTAL CORE INFRASTRUCTURE USES	29,893,414	21,804,814	20,202,382	22,612,730	22,114,355	\$ 116,627,695
PUBLIC WORKS	2023	2024	2025	2026	2027	TOTAL
Facilities Management						
Municipal Center	-	-	267,500	360,590	-	628,090
Public Works Ph I	-	5,195,000	-	219,350	-	5,414,350
Public Works Ph II	-	-	-	77,040	-	77,040
Fire Station 6	-	-	-	-	107,000	107,000
Fire Station 7	-	-	-	107,000	-	107,000
Fire Station 13	-	81,782	-	-	-	81,782
Fire Station 14	-	81,782	-	-	-	81,782
Facilities Management Subtotal	-	5,358,564	267,500	763,980	107,000	\$ 6,497,044
Water Facilities and Train Stations						
Downtown Train Station	-	-	-	-	513,600	513,600
North Glen Train Station	-	-	222,076	-	936,250	1,158,326
West Lake Pump Station	-	-	1,161,943	-	-	1,161,943
Rugen Sr. Pump Station	1,135,453	-	-	-	-	1,135,453
Rugen Jr. Pump Station	-	-	839,040	-	-	839,040
Laramie Pump Station	646,000	-	-	-	-	646,000
Cariann Lift Station	-	-	-	75,000	-	75,000
Arbor Lift Station	-	-	-	75,000	-	75,000
East Lake Lift Station	-	-	-	69,550	-	69,550
Waukegan Road Elevated Tank	-	-	-	374,500	-	374,500
Citizens Booster Station	-	-	74,000	-	-	74,000
Water Facilities and Train Stations Subtotal	1,781,453	-	2,297,059	594,050	1,449,850	\$ 6,122,412
Total Public Works	1,781,453	5,358,564	2,564,559	1,358,030	1,556,850	\$ 12,619,456
TOTAL 2023-2027 CAPITAL IMPROVEMENT PROGRAM	\$ 31,674,867	\$ 27,163,378	\$ 22,766,941	\$ 23,970,760	\$ 23,671,205	\$ 129,247,151

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.

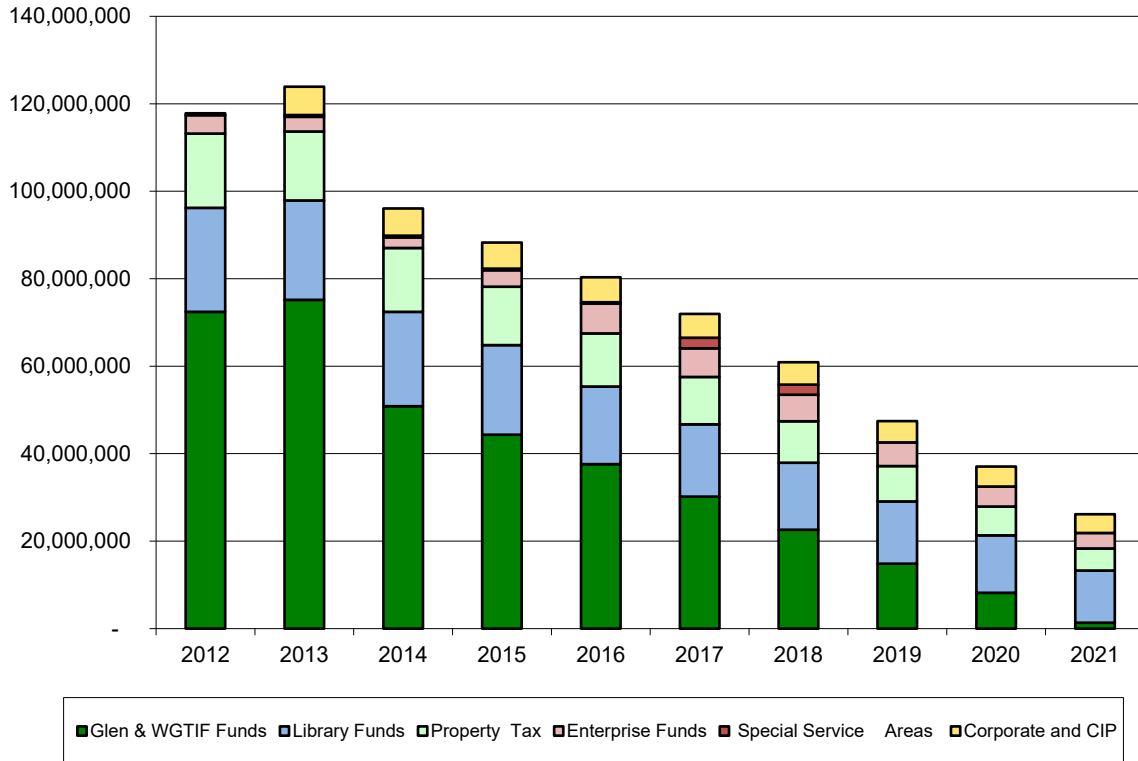
Special Service Area Bonds

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.

Ten Year History of Village of Glenview Debt - Principal



* Source: Village of Glenview Finance Department Records

As of December 31, 2021, the Village has borrowed \$48,318,843 through four bonds and two loans. Of that amount, the Village’s current outstanding debt at December 31, 2021 is:

Principal	\$ 26,127,458
Interest	\$ 3,892,280
Total	\$ 30,019,738

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
5,045,000	4,276,517	11,918,500	3,547,441	1,340,000	26,127,458

The 2022 Tax Levy requirement to meet debt service payments on the outstanding bonds is \$4,704,011; although \$1,129,432 is abated leaving a net requirement of \$3,574,579. 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.

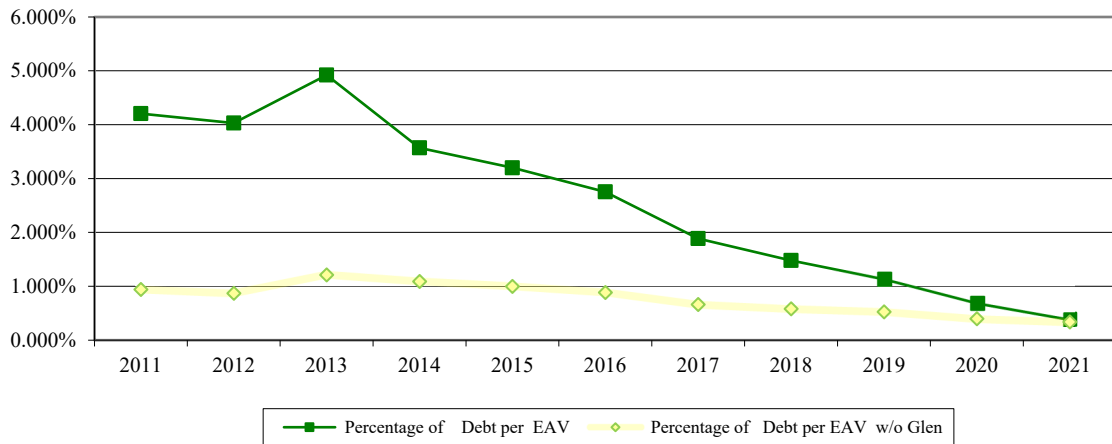
There are no set standards for the three guidelines because each community has a different set of circumstances. Communities that are growing must fund infrastructure projects before development can occur and will have higher debt burdens until businesses and people move-in, allowing the local economy 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 long-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 0.385%, 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)

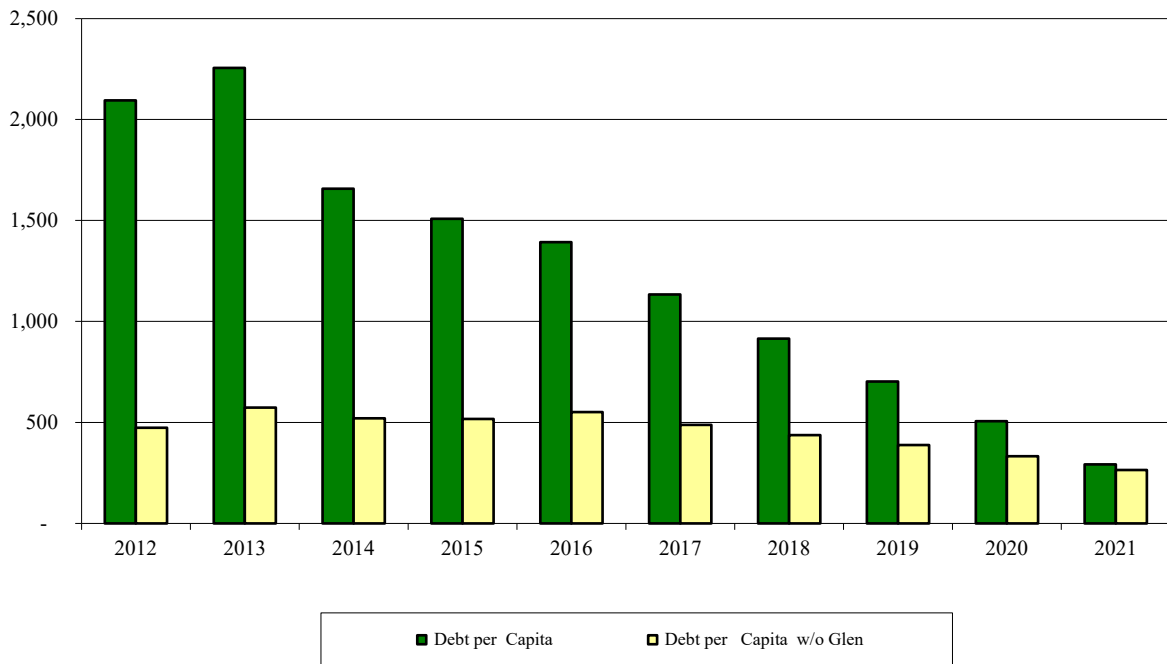


* Source: Cook County Clerk's Office and Village of Glenview Finance Department Records

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 \$292 with TIF related debt and \$264 without TIF related debt.

Total Debt per Capita

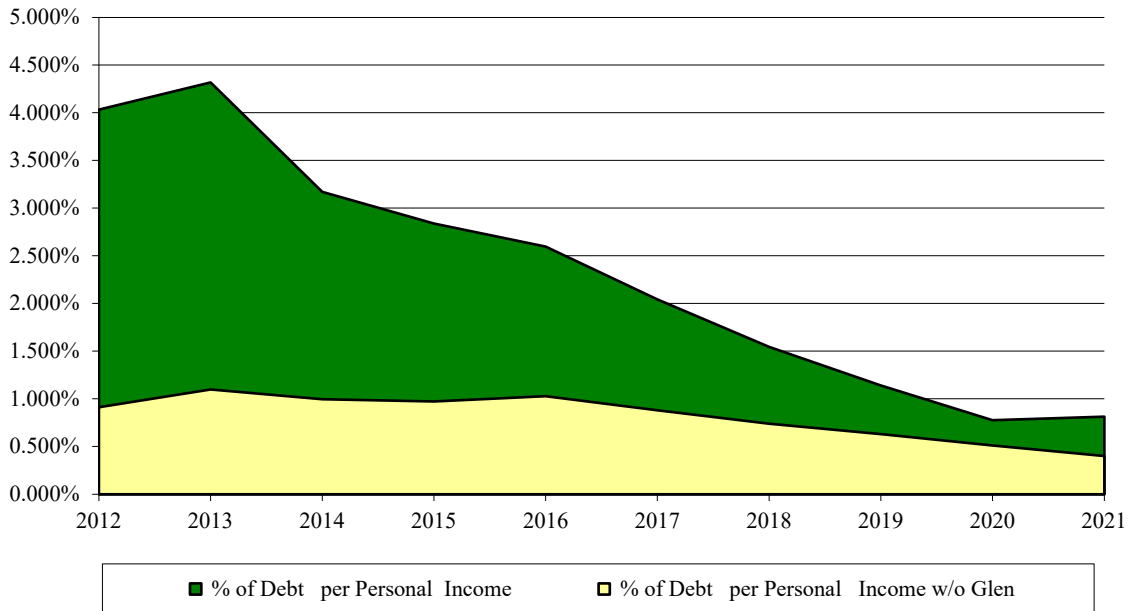


* Source: Cook County Clerk's Office, U.S. Census Bureau, and Village of Glenview Finance Department Records

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 0.812% and without TIF related debt the ratio is 0.400%.

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 on December 31, 2021 (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 2012B	Refunding of Series 2004B	Property Tax Levy (Debt Service)	3.000% 4.000%	2024	\$14,575,000	\$ 5,045,000
GO Bond Series 2013A	Village Hall Relocation Project	Corporate Fund	2.000% 4.000%	2033	\$ 6,065,000	\$ 4,045,000
GO Bond Series 2013B	Waukegan/Golf Intersection Improvements	Waukegan/Golf Project Revenues (TIF)	1.500% 3.500%	2023	\$ 4,385,000	\$ 1,340,000
GO Refunding Bond Series 2016A	Refunding of Series 2009A	Property Tax Levy (Debt Service)	4.450% 5.910%	2029	\$15,326,600	\$ 11,918,500
Notes Payable						
Draw/Term Note	AMI Meter Installation	Waterworks and Sewerage Funds	2.000%	2025	\$ 6,876,024	\$ 3,547,441
Loans Payable						
IEPA Wastewater, American Recovery and Reinvestment Act of 2009 (ARA) Loan	Waste Water Project	Capital Projects Fund	0.000%	2031	\$ 633,827	\$ 231,521

VILLAGE OF GLENVIEW

LONG-TERM DEBT REQUIREMENTS ILLINOIS ENVIRONMENT PROTECTION AGENCY LOAN December 31, 2021

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
2022	\$ 12,185	\$ 12,186	\$ 24,371
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	12,187	-	12,187
Total	\$ 121,852	\$ 109,666	\$ 231,518

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

VILLAGE OF GLENVIEW

LONG-TERM DEBT REQUIREMENTS GENERAL OBLIGATION REFUNDING BOND SERIES 2012B December 31, 2021

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
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	\$ 5,045,000	\$ 356,900	\$ 5,401,900		\$ 178,450		\$ 178,450

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, 2021

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
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>\$ 4,045,000</u>	<u>\$ 1,084,804</u>	<u>\$ 5,129,804</u>		<u>\$ 542,402</u>		<u>\$ 542,402</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, 2021

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
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	\$ 1,340,000	\$ 69,050	\$ 1,409,050		\$ 34,525		\$ 34,525

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, 2021

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
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	<u>\$ 11,918,500</u>	<u>\$ 2,221,124</u>	<u>\$ 14,139,624</u>		<u>\$ 1,110,562</u>		<u>\$ 1,110,562</u>

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

VILLAGE OF GLENVIEW

LONG-TERM DEBT REQUIREMENTS ADVANCE METERING INFRASTRUCTURE LOAN December 31, 2021

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
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	\$ 3,547,441	\$ 160,402	\$ 3,707,843		\$ 79,981		\$ 80,421

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

VILLAGE OF GLENVIEW



COMPONENT UNIT

Glenview Public Library Fund

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021 Actual	Budget	Projected Actual	2023 Budget
<i>Beginning Fund Balance/ Net Position</i>	4,776,688	4,676,988	4,676,988	5,070,969
<i>Budgeted Revenues</i>				
Local Taxes	6,322,072	8,190,023	8,250,023	8,449,594
Fees and Fines	43,322	-	-	-
Charges for Services	23,587	31,300	41,260	21,600
Intergovernmental	1,237,510	145,500	233,425	180,000
Investment Income	4,077	4,000	8,000	4,000
Other/Miscellaneous	39,037	22,000	22,000	20,000
Transfers In	17,300	40,000	40,000	10,000
<i>Total Revenues</i>	7,686,906	8,432,823	8,594,708	8,685,194
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Personnel	5,469,893	5,824,604	5,699,530	5,858,240
Contractual Services	1,051,047	1,399,670	1,363,313	1,493,238
Commodities	520,653	614,365	426,685	634,450
Other Operating Costs	38,252	55,150	56,000	62,220
Capital Outlay	349,537	317,700	305,200	149,500
<i>Total Operating Expenditures</i>	7,429,382	8,211,489	7,850,728	8,197,648
<i>Other Expenditures</i>				
Transfer Out	357,224	350,000	350,000	480,000
<i>Total Other Expenditures</i>	357,224	350,000	350,000	480,000
<i>Total Expenditures</i>	7,786,606	8,561,489	8,200,728	8,677,648
<i>Ending Fund Balance/ Net Position</i>	4,676,988	4,548,323	5,070,969	5,078,515

Library Debt Service Bond Fund

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021	Budget	Projected	2023
	Actual		Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	593,260	604,213	604,213	624,714
<i>Budgeted Revenues</i>				
Property Tax	1,771,234	1,780,632	1,780,632	1,815,649
Investment Income	4,434	4,700	4,091	4,620
<i>Total Revenues</i>	1,775,668	1,785,332	1,784,723	1,820,269
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual Services	220	220	220	-
Bond Principal	1,191,850	1,250,950	1,250,950	1,314,975
Bond Interest	571,645	512,052	512,052	449,504
Escrow Agent Fee	1,000	1,000	1,000	1,000
<i>Total Operating Expenditures</i>	1,764,715	1,764,222	1,764,222	1,765,479
<i>Total Expenditures</i>	1,764,715	1,764,222	1,764,222	1,765,479
<i>Surplus/(Deficit)</i>	10,953	21,110	20,501	54,790
<i>Ending Fund Balance/ Net Position</i>	604,213	625,323	624,714	679,504

Library Special Reserve Fund

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021		Projected	2023
	Actual	Budget	Actual	Budget
<i>Beginning Fund Balance/ Net Position</i>	261,109	438,250	438,250	343,757
<i>Budgeted Revenues</i>				
Investment Income	334	1,030	952	1,200
Transfer In	357,224	350,000	350,000	480,000
Other Revenues	339	-	-	-
<i>Total Revenues</i>	357,896	351,030	350,952	481,200
<i>Budgeted Expenditures</i>				
<i>Operating Expenditures</i>				
Contractual	180,756	41,000	20,000	48,000
Capital Outlay	-	319,000	425,445	291,000
<i>Total Operating Expenditures</i>	180,756	360,000	445,445	339,000
<i>Total Expenditures</i>	180,756	360,000	445,445	339,000
<i>Surplus/(Deficit)</i>	177,141	(8,970)	(94,493)	142,200
<i>Ending Fund Balance/ Net Position</i>	438,250	429,280	343,757	485,957

2023 Gift Funds

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021 Actual	Budget	Projected Actual	2023 Budget
<u>Fund 810 Friends of the Library</u>				
<i>Beginning Fund Balance</i>	40,757	78,919	78,919	77,987
<i>Budgeted Revenues</i>				
Investment Income	126	100	235	240
Donations	40,000	40,000	40,000	40,000
<i>Total Revenues</i>	40,126	40,100	40,235	40,240
<i>Budgeted Expenditures</i>				
Miscellaneous	1,964	3,000	1,167	2,000
Transfer to Library Operating	-	40,000	40,000	-
<i>Total Expenditures</i>	1,964	43,000	41,167	2,000
<i>Ending Fund Balance</i>	78,919	76,019	77,987	116,227
<u>Fund 820 Gift</u>				
<i>Beginning Fund Balance</i>	107,849	111,527	111,527	122,985
<i>Budgeted Revenues</i>				
Investment Income	390	400	328	360
Donations	3,748	2,000	11,630	2,000
<i>Total Revenues</i>	4,138	2,400	11,958	2,360
<i>Budgeted Expenditures</i>				
Miscellaneous	460	-	-	-
Capital Outlay	-	1,000	500	1,000
<i>Total Expenditures</i>	460	1,000	500	1,000
<i>Ending Fund Balance</i>	111,527	112,927	122,985	124,345

2023 Gift Funds Continued

	Fiscal Year	Fiscal Year 2022		Fiscal Year
	2021	Budget	Projected	2023
	Actual		Actual	Budget
<u>Fund 825 GPL Foundation Fund</u>				
<i>Beginning Fund Balance</i>	48,334	44,860	44,860	5
<i>Budgeted Revenues</i>				
Investment Income	139	250	106	-
Donations	14,761	15,000	7,994	-
<i>Total Revenues</i>	14,900	15,250	8,100	-
<i>Budgeted Expenditures</i>				
Other Professional	538	500	-	-
Contractual	300	-	-	-
Miscellaneous	236	43,785	52,955	6
Transfer to Fund 805	17,300	15,000	-	-
<i>Total Expenditures</i>	18,374	59,285	52,955	6
<i>Ending Fund Balance</i>	44,860	825	5	(1)

VILLAGE OF GLENVIEW



BUDGET RESOLUTION

RESOLUTION NO. 22-148

A RESOLUTION ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF GLENVIEW FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023

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, 2023, 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 23, 2022, for public inspection as provided by Statute;

WHEREAS, pursuant to notice duly published in a newspaper of general circulation in the Village on November 24, 2022, the corporate authorities held a public hearing on the 2023 tentative annual budget on December 6, 2022; 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, 2023 and ending December 31, 2023.

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, 2023 and ending December 31, 2023, 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 2023, 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 6th day of December, 2022.

AYES: Bland Cooper DeBoni Doron Gitles Sidoti

NAYS: None

ABSENT: None

APPROVED by me this 6th day of December, 2022.



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

ATTEST:



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

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VILLAGE OF GLENVIEW



2021 TAX LEVY CALCULATION

Village of Glenview
2022 Property Tax Levy Calculation

Levy Component	2022				2021		% Change
	Proposed Levy	Less Abatement Ordinance	Net Levy	Plus Loss Provision	Proposed Extended Levy	Final Extended Levy	
Corporate Operations	\$3,636,676	\$0	\$3,636,676	\$109,100	\$3,745,776	\$2,357,015	0.00%
IMRF	1,081,487	0	1,081,487	32,445	1,113,932	1,363,720	-18.32%
Police Pension	3,814,106	0	3,814,106	114,423	3,928,529	3,968,436	-1.01%
Fire Pension	5,129,069	0	5,129,069	153,872	5,282,941	5,989,105	-11.79%
Subtotal	\$13,661,338	\$0	\$13,661,338	\$409,840	\$14,071,178	\$13,678,275	2.87%
Debt Service							
2012B Refunding Bonds	1,810,100	0	1,810,100	90,505	1,900,605	1,878,765	1.16%
2013A Corporate Purpose Bonds	425,632	(425,632)	0	0	0	0	0.00%
2013B Corporate Purpose Bonds	703,800	(703,800)	0	0	0	0	0.00%
Total Village Debt Service	\$2,939,532	(\$1,129,432)	\$1,810,100	\$90,505	\$1,900,605	\$1,878,765	1.16%
Total Village Tax Levy	\$16,600,870	(\$1,129,432)	\$15,471,438	\$500,345	\$15,971,783	\$15,557,040	2.67%
Library Operations	\$8,430,349	-	\$8,430,349	\$252,910	\$8,683,259	\$8,418,391	3.15%
2016A Refunding Bonds	\$1,764,479	-	\$1,764,479	\$88,224	\$1,852,703	1,851,152	0.08%
Total Library Tax Levy	\$10,194,828	\$0	\$10,194,828	\$341,134	\$10,535,962	\$10,269,543	2.59%
COMBINED TOTAL LEVY	\$26,795,698	(\$1,129,432)	\$25,666,266	\$841,480	\$26,507,746	\$25,826,583	2.64%

TAX LEVY ORDINANCE 2022
ORDINANCE NO. 6526

AN ORDINANCE LEVYING TAXES FOR THE 2022 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 2022 tax year to be collected in fiscal year 2023.

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 2022 tax year is hereby ascertained to be the sum of \$26,795,698.00 (Twenty-Six Million Seven Hundred Ninety Five Thousand Six Hundred Ninety Eight and No/100 Dollars).

Section 3: That the sum of \$26,795,698.00 (Twenty-Six Million Seven Hundred Ninety Five Thousand Six Hundred Ninety Eight and No/100 Dollars) is the total 2022 Tax Levy for the Operations, Pensions and Debt Service of The Village of Glenview and the Glenview Public Library as follows:

Corporate	\$3,636,676
IMRF Pension, Included in Corporate	1,081,487
Police Pension	3,814,106
Firefighters’ Pension	5,129,069
2012-B Refunding Bonds	1,810,100
2013-A G.O. Bonds	425,632
2013-B G.O. Bonds	703,800
Glenview Public Library	8,430,349
Library Debt Service 2016-A Refunding Bonds	<u>1,764,479</u>
 Total 2022 Tax Levy	 \$26,795,698

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 \$26,795,698.00 (Twenty-Six Million Seven Hundred Ninety Five Thousand Six Hundred Ninety 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 \$26,795,698.00 (Twenty-Six Million Seven Hundred Ninety Five Thousand Six Hundred Ninety Eight and No/100 Dollars) which said total amount the Village required to be raised by taxation for the 2022 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.

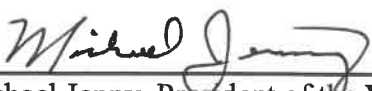
PASSED this 6th day of December, 2022.

AYES: Bland Cooper DeBoni Doron Gitles Sidoti

NAYS: None


ABSENT: None

APPROVED by me this 6th day of December, 2022.



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

ATTESTED and FILED in my office
this 6th day of December, 2022.



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

Appendix A

Appendix A

<u>GENERAL CORPORATE FUND</u>	<u>2023 Budget</u>	<u>2022 Levy Amount</u>
Personnel	\$39,687,759	\$4,718,163
Contractual	20,102,704	
Commodities	2,929,398	
Other Charges	10,030,890	
Capital Outlay	394,000	
Internal Service Charges	5,499,971	
Transfers Out	9,266,132	
TOTAL GENERAL CORPORATE FUND	\$87,910,854	\$4,718,163
<u>POLICE PENSION FUND</u>		
Personnel	\$7,205,700	\$3,814,106
Contractual	190,100	
TOTAL POLICE PENSION FUND	\$7,395,800	\$3,814,106
<u>FIREFIGHTER'S PENSION FUND</u>		
Personnel	\$8,692,000	\$5,129,069
Contractual	198,300	
TOTAL FIREFIGHTER'S PENSION FUND	\$8,890,300	\$5,129,069
<u>WAUKEGAN/GOLF TIF FUND</u>		
2013-B G.O. - Principal and Interest	\$703,800	\$703,800
TOTAL WAUKEGAN/GOLF TIF FUND	\$703,800	\$703,800
<u>CORPORATE PURPOSE BONDS FUND</u>		
2012-B G.O. - Principal and Interest	\$1,810,100	\$1,810,100
2013-A G.O. - Principal and Interest	\$425,632	\$425,632
TOTAL CORPORATE PURPOSE BONDS FUND	\$2,235,732	\$2,235,732
<u>LIBRARY FUND</u>		
Personnel	\$5,858,240	\$5,858,240
Contractual	1,493,238	1,493,328
Commodities	636,450	636,450
Other Charges	62,220	62,220
Capital Outlay	152,500	152,500
Transfers Out	480,000	227,611
TOTAL LIBRARY FUND	\$8,682,648	\$8,430,349
<u>LIBRARY DEBT SERVICE FUND</u>		
2016-A G.O. - Principal and Interest	\$1,764,479	\$1,764,479
TOTAL LIBRARY DEBT SERVICE FUND	\$1,764,479	\$1,764,479

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.

COMPONENT UNIT:

A legally separate entity that the primary government is financially accountable for.

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

MAJOR FUND:

A fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Any other fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

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.

M – Continued

MILLAGE:

The tax rate on real property based on \$1.00 per \$1,000 of assessed property value.

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.

**Glossary was compiled using the following sources: GASB, GFOA, Merriam-Webster, Village Records*

Commonly Used Acronyms

ADA: Americans with Disabilities Act
APWA: American Public Works Association
ARPA: American Rescue Plan Act
CAD: Computer Aided Dispatch, Computer Aided Design
CBD: Central Business District
CERF: Capital Equipment Replacement Fund
COVID-19: Coronavirus Disease 2019
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