

Village of Glenview
2021
Annual Budget



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Corporate Fund Summary

| Corporate Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|--------------------------------------|-------------------|--------------------|--------------------|-------------------|-------------------------------|
| Revenues | | | | | |
| Taxes | 46,685,275 | 46,678,908 | 43,169,933 | 45,566,437 | (1,112,471) |
| Licenses & Permits | 1,863,868 | 2,933,109 | 2,101,000 | 2,689,742 | (243,367) |
| Fines & Forfeits | 121,708 | 146,778 | 84,500 | 125,500 | (21,278) |
| Charges For Services | 5,056,519 | 5,050,016 | 4,885,189 | 5,081,142 | 31,126 |
| Intergovernmental | 17,761,606 | 17,907,452 | 18,456,419 | 18,059,208 | 151,756 |
| Investment Income | 852,331 | 629,400 | 375,000 | 375,000 | (254,400) |
| Other Revenues | 1,066,441 | 895,388 | 907,174 | 910,311 | 14,923 |
| Contributions & Transfers | 216,713 | 129,724 | 129,724 | 132,318 | 2,594 |
| Transfers In | 586,018 | 575,000 | 575,000 | 575,000 | - |
| Total Revenues | 74,210,479 | 74,945,775 | 70,683,939 | 73,514,658 | (1,431,117) |
| Expenditures | | | | | |
| Village Manager's Office (VMO)* | 13,742,299 | 15,305,391 | 14,100,043 | 14,129,567 | (1,175,824) |
| Administrative Services | 4,828,309 | 5,235,807 | 5,031,260 | 5,180,163 | (55,644) |
| Public Works | 7,783,888 | 8,161,693 | 7,595,123 | 7,115,735 | (1,045,958) |
| Police | 13,602,616 | 15,192,270 | 14,402,672 | 15,172,886 | (19,384) |
| Fire | 17,546,240 | 18,598,415 | 18,551,971 | 19,731,070 | 1,132,655 |
| Community Development | 3,186,046 | 3,685,139 | 3,468,134 | 3,469,641 | (215,498) |
| Transfers Out | 12,978,989 | 8,709,982 | 8,709,982 | 8,713,032 | 3,050 |
| Total Operating Expenditures | 73,668,387 | 74,888,697 | 71,859,185 | 73,512,095 | (1,376,602) |
| Operating Performance | 542,092 | 57,078 | (1,175,246) | 2,563 | (54,515) |
| Appropriated Prior Year Fund Balance | - | 4,500,000 | 3,500,000 | - | (4,500,000) |
| Total Expenditures | 73,668,387 | 79,388,697 | 75,359,185 | 73,512,095 | (5,876,602) |
| Total Fund Performance | 542,092 | (4,442,922) | (4,675,246) | 2,563 | 4,445,485 |

Corporate Fund Revenues

| Revenues | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|-----------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| Taxes | | | | | |
| 410110 - Property Tax/Current | 2,698,045 | 305,508 | 303,965 | - | (305,508) |
| 410115 - Property Tax/Prior | (29,389) | (36,000) | (36,000) | (36,000) | - |
| 410120 - Property Tax Debt Service | 1,837,615 | 1,850,206 | 1,840,862 | 1,847,067 | (3,139) |
| 410125 - Prior PT - Debt Service | (27,231) | (40,000) | (30,000) | (30,000) | 10,000 |
| 410130 - Property Tax/Pensions | 6,497,101 | 8,709,304 | 8,577,345 | 9,535,120 | 825,816 |
| 410140 - Property Tax/IMRF | 1,278,263 | 1,673,036 | 1,664,586 | 1,085,676 | (587,360) |
| 410141 - Prior PT - IMRF | (25,556) | (20,000) | (20,000) | (20,000) | - |
| 410160 - Road & Bridge Tax - Current | 487,719 | 385,946 | 450,000 | 450,000 | 64,054 |
| 410170 - Road & Bridge Tax - Prior | (5,220) | (4,500) | (4,500) | (4,500) | - |
| 410210 - Utility Tax-Comed | 2,104,169 | 2,173,060 | 1,955,754 | 2,100,000 | (73,060) |
| 410220 - Utility Tax-Telecom | 1,526,415 | 1,520,693 | 1,400,000 | 1,300,000 | (220,693) |
| 410230 - Utility Tax-Nicor- Gas Use Tax | 1,545,899 | 1,503,901 | 1,396,898 | 1,515,669 | 11,768 |
| 410310 - Sales Tax | 18,631,360 | 18,252,721 | 16,793,272 | 18,081,056 | (171,665) |
| 410320 - Home Rule Sales Tax | 8,756,960 | 8,938,219 | 8,214,751 | 8,711,960 | (226,259) |
| 410330 - Business District Tax | 58,922 | 42,000 | 42,000 | 42,000 | - |
| 410410 - Hotel Room Tax | 1,250,053 | 1,313,814 | 600,000 | 925,026 | (388,788) |
| 410420 - Amusement Tax | 99,781 | 110,000 | 20,000 | 62,363 | (47,637) |
| 410490 - Miscellaneous Tax | - | 1,000 | 1,000 | 1,000 | - |
| Total Taxes | 46,684,905 | 46,678,908 | 43,169,933 | 45,566,437 | (1,112,471) |
| Licenses & Permits | | | | | |
| 420110 - Business License | 27,840 | 16,000 | 12,000 | 16,000 | - |
| 420115 - Health Inspections | 9,975 | 12,350 | 2,000 | 12,350 | - |
| 420120 - Liquor License | 203,696 | 200,000 | 150,000 | 200,000 | - |
| 420130 - Contractors' License | 10,620 | 25,000 | 15,000 | 25,000 | - |
| 420210 - Oversized Vehicle Permits | 24,830 | 16,000 | 12,000 | 16,000 | - |
| 420310 - Building Permits | 1,438,691 | 2,451,043 | 1,660,000 | 2,207,676 | (243,367) |
| 420315 - Engineering Review Fee | 148,217 | 212,716 | 250,000 | 212,716 | - |
| Total Licenses & Permits | 1,863,868 | 2,933,109 | 2,101,000 | 2,689,742 | (243,367) |
| Fines & Forfeits | | | | | |
| 430110 - Traffic/Parking Fines | 62,958 | 100,000 | 45,000 | 80,000 | (20,000) |
| 430160 - DUI Court Fines | 11,277 | 14,000 | 8,000 | 14,000 | - |
| 430290 - Other Fines | 47,472 | 32,778 | 31,500 | 31,500 | (1,278) |
| Total Fines & Forfeits | 121,708 | 146,778 | 84,500 | 125,500 | (21,278) |
| Charges For Services | | | | | |
| 440220 - Yard Waste Sticker Sales | 3,625 | 3,500 | 1,000 | 3,000 | (500) |
| 440230 - Tipping Fees | 887,608 | 890,000 | 890,000 | 890,000 | - |
| 440240 - Swancc Host Community | 117,644 | 116,227 | 116,227 | 116,227 | - |
| 440410 - Planning Application Fee | 7,723 | 8,000 | 1,000 | 5,500 | (2,500) |
| 440425 - Reimbursements | 50,229 | 60,000 | 50,000 | 80,000 | 20,000 |
| 440510 - Alarm Monitoring Charge | 5,550 | 9,000 | 6,000 | 9,000 | - |
| 440540 - Police Extra Duty | 215,692 | 235,400 | 175,000 | 175,000 | (60,400) |
| 440605 - 911 Surcharge | 1,050,063 | 1,020,000 | 1,020,000 | 1,020,000 | - |
| 440615 - Insurance Reimbursement | 1,788,889 | 1,739,864 | 1,684,395 | 1,764,534 | 24,670 |
| 440625 - Dog Impounding Fees | 1,080 | 1,000 | 1,000 | 1,000 | - |
| 440630 - Fire Comm Sub. Service | - | 15,889 | - | - | (15,889) |
| 440635 - Lease Fees | 829,550 | 938,567 | 938,567 | 979,881 | 41,314 |
| 440650 - Special Event Fee | 975 | 1,000 | 1,000 | 1,000 | - |
| 440655 - Supervision Fees | 2,922 | 8,069 | 1,000 | 6,000 | (2,069) |
| 440660 - Ground Emergency Medical Trans | - | - | - | 30,000 | 30,000 |

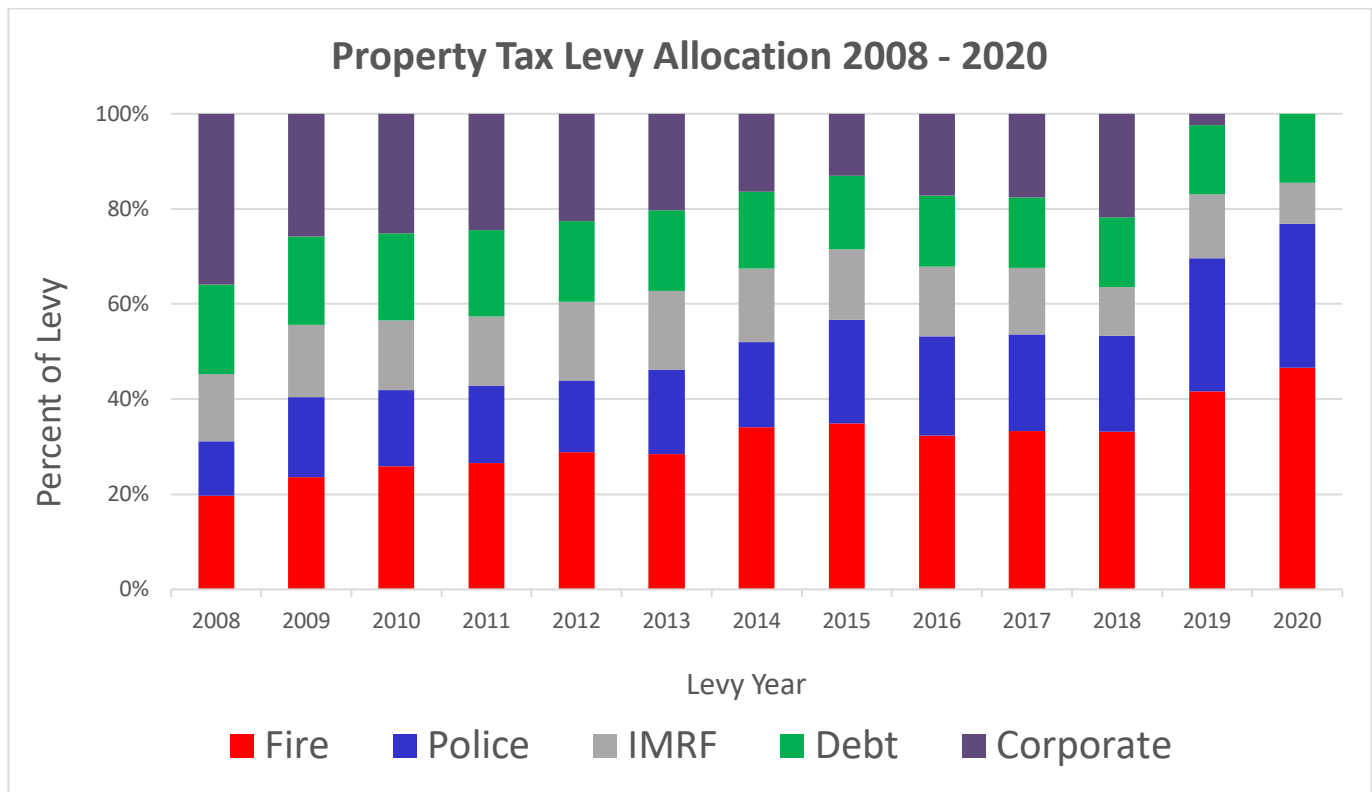
| Revenues | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|----------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| 440820 - Copies | - | 3,500 | - | - | (3,500) |
| Total Charges For Services | 4,961,548 | 5,050,016 | 4,885,189 | 5,081,142 | 31,126 |
| Intergovernmental | | | | | |
| 450105 - Property Replacement Tax | 248,039 | 213,000 | 208,352 | 185,434 | (27,566) |
| 450110 - State Income Tax | 5,014,901 | 4,907,700 | 5,047,920 | 4,409,919 | (497,781) |
| 450115 - Local Use Tax | 1,577,084 | 1,495,680 | 1,722,369 | 1,851,371 | 355,691 |
| 450120 - Glenbrook FPD | 2,230,919 | 2,250,000 | 2,426,388 | 2,450,000 | 200,000 |
| 450125 - Village of Golf Fire Protection | 143,000 | 143,000 | 143,000 | 143,000 | - |
| 450135 - Grant Proceeds | 367,155 | 65,878 | 65,878 | 250,000 | 184,122 |
| 450140 - Cannabis Tax | - | - | 31,316 | 42,066 | 42,066 |
| 450151 - Village of Lincolnwood Inspections | 15,360 | 22,000 | 9,500 | 15,000 | (7,000) |
| 450152 - Village of Morton Grove Inspections | 17,760 | 20,000 | 11,500 | 15,000 | (5,000) |
| 450165 - Make-Whole Revenue | 1,631,339 | 1,636,528 | 1,636,528 | 1,652,893 | 16,365 |
| 450170 - Outsourced Dispatch Revenue | 6,516,049 | 7,153,666 | 7,153,668 | 7,044,525 | (109,141) |
| Total Intergovernmental | 17,761,606 | 17,907,452 | 18,456,419 | 18,059,208 | 151,756 |
| Investment Income | | | | | |
| 460110 - Interest-Savings | 104,161 | 92,400 | 75,000 | 75,000 | (17,400) |
| 460120 - Interest-Investment | 748,170 | 537,000 | 300,000 | 300,000 | (237,000) |
| Total Investment Income | 852,331 | 629,400 | 375,000 | 375,000 | (254,400) |
| Other Revenues | | | | | |
| 470110 - Franchise Tax-Nicor | 35,449 | 35,449 | 37,174 | 35,000 | (449) |
| 470120 - Franchise Tax-Cable | 815,311 | 800,000 | 800,000 | 815,311 | 15,311 |
| 470915 - Bidders' Fees | - | 1,000 | - | - | (1,000) |
| 470999 - Miscellaneous Revenue | 166,917 | 58,939 | 70,000 | 60,000 | 1,061 |
| Total Other Revenues | 1,017,677 | 895,388 | 907,174 | 910,311 | 14,923 |
| Contributions & Transfers | | | | | |
| 480350 - Administrative Charges - Library | 125,851 | 129,724 | 129,724 | 132,318 | 2,594 |
| Total Contributions & Transfers | 125,851 | 129,724 | 129,724 | 132,318 | 2,594 |
| Transfers In | | | | | |
| 490520 - Transfer From Wholesale Water Fund | 325,000 | 325,000 | 325,000 | 325,000 | - |
| 490630 - Transfer From Insurance Fund | 250,000 | 250,000 | 250,000 | 250,000 | - |
| Total Transfers In | 575,000 | 575,000 | 575,000 | 575,000 | - |
| Total Corporate Fund Revenues | 73,964,494 | 74,945,775 | 70,683,939 | 73,514,658 | (1,431,117) |

Corporate Fund Revenues

The Corporate Fund accounts for most of the essential operating functions of the Village and has the most diverse sources of revenue. The primary sources of revenue are sales tax, property tax, home rule sales tax, joint dispatch charges, utility taxes and income tax.

Taxes

Property taxes are the second largest source of revenue for the Village Corporate Fund and represent 17% of the total Corporate Fund revenues. The Village Board approves a tax levy in December each year, and the following year the Cook County Treasurer collects the funds from the property taxpayers and remits them to the Village. The Village receives the majority of its property tax revenue corresponding to the two installment due dates of these taxes which have been March 1st and August 1st in the past several years. It should be noted that this past year of 2020, the second installment due date temporarily was moved from August 1st to October 1st due to the COVID-19 pandemic. The property tax levy historically has been assigned to pay for a portion of the Corporate Fund operating expenditures, specific debt obligations and the Village portion of the Police, Fire and IMRF pension contributions. With the increases in the Police and Fire Pension portions of this year's 2020 levy, the portion of the levy assigned to Corporate Fund operating expenditures has fully declined to zero and the portion assigned to IMRF has declined and now only funds approximately 30% of the IMRF 2021 cost as the following chart details:

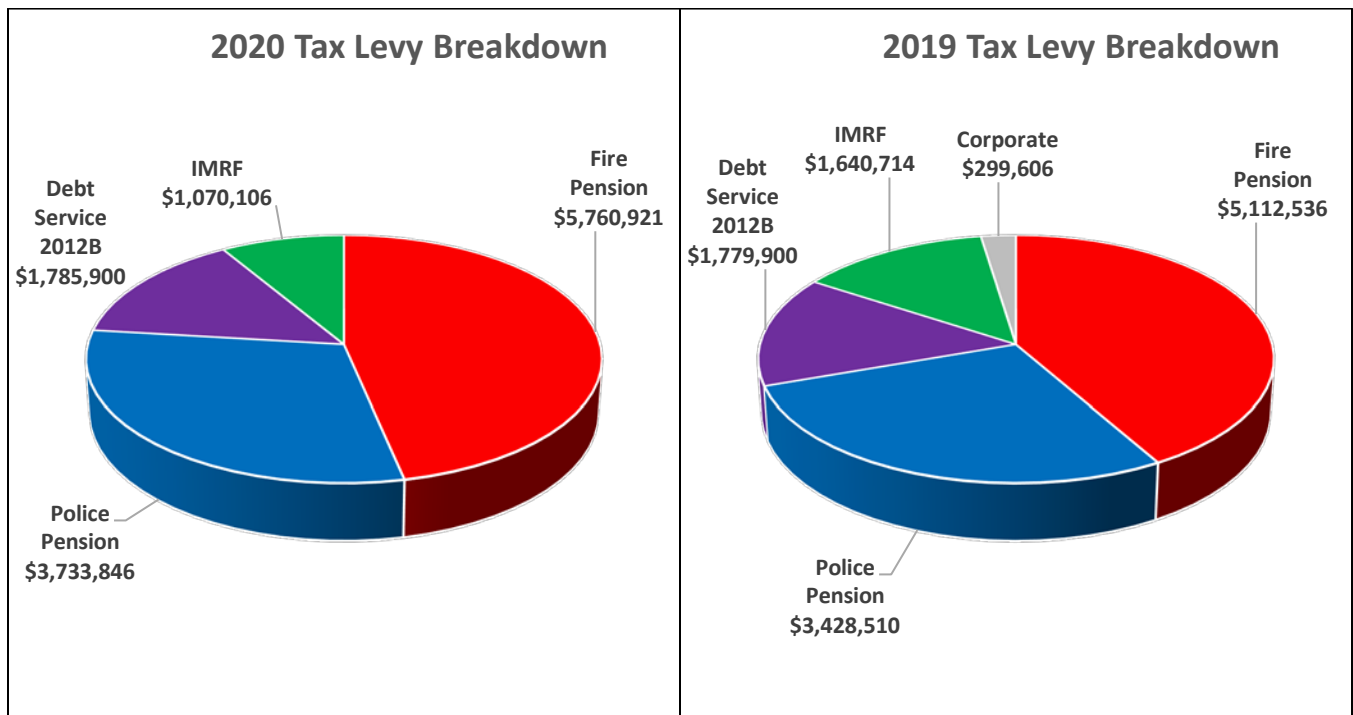


The 2020 Total Property Tax Levy is projected to increase by only \$89,507, or 0.73%, which is the new EAV growth associated with newly annexed, constructed or improved property in the Village for the 2019 tax year. Since this new tax levy increase is the exact increase in the EAV growth, there should not be any Village portion property tax increase to the typical property owner in the Village in 2021. If there were an increase to one's property tax bill, it would be attributable to the property valuation which is assigned at the County level.

Property taxes levied by the Village in 2020 for collection in 2021 total \$12,350,773 which is 0.73%, or \$89,507 greater than the property taxes levied in 2019 (\$12,261,266).

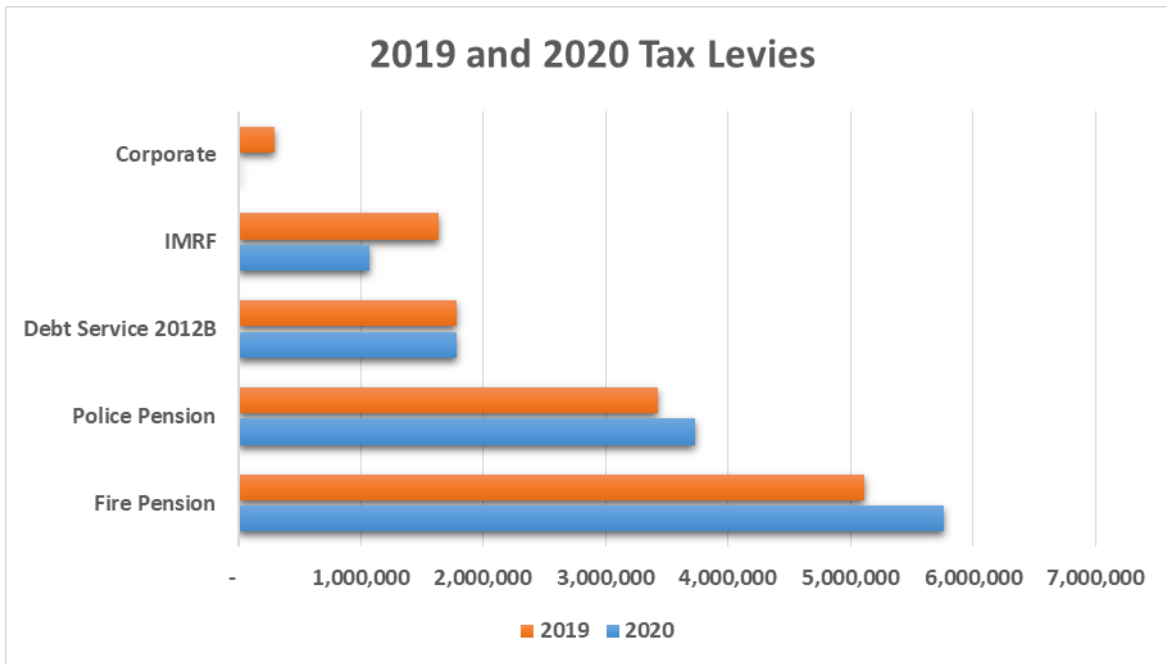
The 2020 property tax levy is as follows:

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



| | | |
|--------------------------------------|--------------------|--------------------|
| Current Property Taxes 410110 | 2020 Budget | 2021 Budget |
| | \$305,508 | \$0 |

Accounts for the corporate line item on the annual Village of Glenview levy. There is no 2020 corporate line item estimated to be collected in 2021. This is down from last year’s amount of \$305,508 due to continued increases in the Police and Fire Pension portions of the levy which correspondingly decreases this corporate portion. (See section below on Property Tax – Pensions for further explanation).



| | | |
|----------------------------------|--------------------|--------------------|
| Prior Property Tax 410115 | 2020 Budget | 2021 Budget |
| | (\$36,000) | (\$36,000) |

Accounts for current year collections and refunds on prior years' corporate line item levies. During each year the County both collects delinquent property taxes from prior years' levies (receipts to the Village) and refunds prior years' levies to property owners due to corrections at the County level (dollars taken from the Village). In recent years the corrections/refunds have been greater than the receipts to the Village for the prior years' levies so the 2021 budget of (\$36,000) is based on the most recent prior years' trends of prior property tax receipts and refunds.

| | | |
|-----------------------------------------|--------------------|--------------------|
| Property Tax Debt Service 410120 | 2020 Budget | 2021 Budget |
| | \$1,850,206 | \$1,847,067 |

Accounts for an annual levy for the 2012B Refunding Bonds which were originally issued for the construction of the Police Station in 2004. The Debt Service property tax levy estimated to be collected in 2021 is \$1,847,067 which corresponds to the required 2021 principal and interest payment due per the bond ordinance. It should be noted that the amount estimated to be collected equals 98.5% of the extended levy amount as the County adds "loss and cost" of 5% to the debt service levy line item to account for the uncollectable amounts.

| | | |
|-------------------------------------------------|--------------------|--------------------|
| Prior Property Tax – Debt Service 410125 | 2020 Budget | 2021 Budget |
| | (\$40,000) | (\$30,000) |

Accounts for current year collections and refunds on prior years' debt service line item levies. During each year the County both collects delinquent property taxes from prior years' levies (receipts to the Village) and refunds prior years' levies to property owners due to corrections at the County level (dollars taken from the Village). In recent years the corrections/refunds have been greater than the receipts to the Village for the prior years' levies so the 2021 budget of (\$30,000) is based on the most recent prior years' trends of prior property tax receipts and refunds.

| | | |
|---------------------------------------|--------------------|--------------------|
| Property Tax – Pensions 410130 | 2020 Budget | 2021 Budget |
| | \$8,709,304 | \$9,535,120 |

Accounts for the annual Police Pension and Fire Pension levies. The 2020 Police Pension and Fire Pension property tax levies estimated to be collected in 2021 are \$3,749,715 and \$5,785,405, respectively which are \$825,816 greater than the 2019 levy as a result of lower investment results and enhanced benefits for Tier II members. During the 2020 budget process, the funding policy was changed from a closed policy to an open policy. Previously the policy required each of the public safety pension funds to be 90% funded by 2040. However, both the Fire and Police Pension Boards and the Village Board determined this closed method to be unsustainable due to extreme escalations in annual Village contributions leading up to 2040. The new open funding policy will stabilize the annual required Village contributions over time while still achieving a funding percentage of approximately 87% by 2040 due to the positive results of compounding interest and a decreasing pension liability. The Actuarially Required Contributions/Levies for the pension funds for the past two years are as follows:

| Tax Levy | 2019 Collected Levy in 2020 | 2020 Collected Levy in 2021 |
|-----------------------|----------------------------------------|----------------------------------------|
| Police Pension | \$3,496,051 | \$3,749,715 |
| Fire Pension | <u>\$5,213,253</u> | <u>\$5,785,405</u> |
| Total | \$8,709,304 | \$9,535,120 |

It should be noted that the amount estimated to be collected equals 97.5% of the extended levy amount as the County adds “loss and cost” of 3% to the pension levy line items to account for the uncollectable amounts.

| | | |
|-----------------------------------|--------------------|--------------------|
| Property Tax – IMRF 410140 | 2020 Budget | 2021 Budget |
| | \$1,673,036 | \$1,085,676 |

Accounts for the annual Illinois Municipal Retirement Fund (“IMRF”) levy. The 2020 IMRF property tax levy estimated to be collected in 2021 is \$1,085,676 based on a 2021 IMRF Employer Contribution Rate of 11.79%. The prior year IMRF levy collection is estimated to be \$1,673,036 and the \$570,608 decrease in the IMRF property tax levy in 2021 is due to the increase in the Police and Fire Pension portions of the 2020 levy (see Property Tax – Pensions above). Additionally, the Employer Contribution Rate decreased in 2021 to 11.79% from the previous rate of 12.27%. It should be noted that the amount estimated to be collected equals 98.5% of the extended levy amount as the County adds “loss and cost” of 3% to the IMRF levy line items to account for the uncollectable amounts.

| | | |
|-----------------------------------------|--------------------|--------------------|
| Prior Property Tax – IMRF 410141 | 2020 Budget | 2021 Budget |
| | (\$20,000) | (\$20,000) |

Accounts for current year collections and refunds on prior years’ IMRF line item levies. During each year the County both collects delinquent property taxes from prior years’ levies (receipts to the Village) and refunds prior years’ levies to property owners due to corrections at the County level (dollars taken from the Village). In recent years the corrections/refunds have been greater than the receipts to the Village for the prior years’ levies so the 2021 budget of (\$20,000) is based on the most recent prior years’ trends of prior property tax receipts and refunds.

| | | |
|---------------------------------------------|--------------------|--------------------|
| Current Road & Bridge Tax 410160 | 2020 Budget | 2021 Budget |
| | \$385,946 | \$450,000 |

Accounts for Road & Bridge property tax collections which are distributed from Maine Township and Northfield Township through Cook County. The Village anticipates Township distributions in 2021 to be approximately \$450,000 which is based on the trend of Road & Bridge Tax received in recent years. The Village collected \$487,719 in 2019 and is estimating collections of \$450,000 in 2020.

| | | |
|-------------------------------------------|--------------------|--------------------|
| Prior Road & Bridge Tax 410170 | 2020 Budget | 2021 Budget |
| | (\$4,500) | (\$4,500) |

Accounts for current year collections and refunds on prior years' Road & Bridge levies and the 2021 budget of (\$4,500) is based on the most recent trends for prior years' collections.

| | | |
|-----------------------------------------|--------------------|--------------------|
| Utility Tax – Electricity 410210 | 2020 Budget | 2021 Budget |
| | \$2,173,060 | \$2,100,000 |

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

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

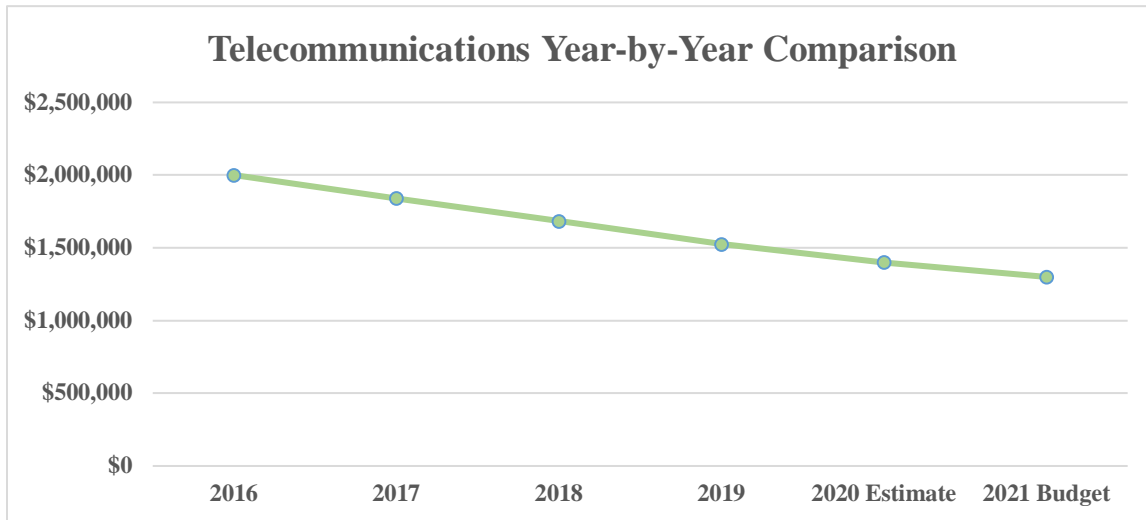
| | 2016 | 2017 | 2018 | 2019 | 2020 Estimate | 2021 Budget |
|----------------------------|-------------|-------------|-------------|-------------|---------------|-------------|
| Electricity Revenue | \$2,249,217 | \$2,137,495 | \$2,240,268 | \$2,104,169 | \$1,955,754 | \$2,100,000 |
| Percentage Change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

| | | |
|------------------------------------------------|--------------------|--------------------|
| Utility Tax – Telecommunications 410220 | 2020 Budget | 2021 Budget |
| | \$1,520,693 | \$1,300,000 |

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

The Village, along with other governmental agencies, has continued to see a decline in the telecommunications tax distributions over the past several years. This is due in large part to the decline in the number of land line services residents are maintaining in their homes and businesses. Additionally, the decrease in the tax is due to the fact that the tax is not applied to the data portion of the cell phone usage which currently tends to not be billed on a limited capped amount of data, while the texting and voice calls on the cell phone tend to be capped and those items are subject to the telecommunication tax. In light of these factors, the Village is estimating a 9.03% decrease in 2020 and an additional 7.14% decrease in 2021.

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



| Utility Tax – Nicor 410230 | 2020 Budget | 2021 Budget |
|-----------------------------------|--------------------|--------------------|
| | \$1,503,901 | \$1,515,669 |

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

Historically, the Village had been using a Municipal Use Tax which was based on the price per therm. Then the Gas Use Tax (“GUT”) was implemented and made available on a national basis after deregulation of the natural gas utilities in 1998. As Glenview customers began to purchase their gas from out of state vendors under this deregulation, it was not taxed by the Village’s Municipal Utility Tax. The Village’s analysis of the available Gas Use Tax showed that an additional tax of \$0.045 per therm would equalize the Municipal Utility Tax. The Village Board adopted the Gas Use Tax on October 21, 2008 and collections began on November 1, 2008. In 2016, the Village Board amended the agreement with Nicor Gas from a combined Municipal Utility Tax (MUT – based on price) and Gas Utility Tax (GUT – based on number of therms) to a straight GUT Tax in an effort to stabilize the revenue stream by taking price per therm out of the equation and be more predictable for budgeting purposes. The tax is collected by Nicor, who imposes a 3.00% administrative fee and remits the tax to the Village on a monthly basis.

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

The 2021 budget for Nicor Gas Receipts is based on an estimated number of taxable therms that the Village expects to receive from Nicor. The Village estimates 34,723,230 of taxable therms in 2021, which is a 8.50% increase over the 2020 estimate. The Village is estimating taxable therms of 32,002,255 in 2020, which is lower than 2021 due to higher than normal average temperature in January, February, and March, resulting in decreased gas usage. The estimated number of therms is based on analysis of historical therms and average monthly temperatures in past years. In order to calculate budgeted tax revenue, taxable therms are multiplied by the Village imposed tax (\$0.045 per therm) and then reduced by Nicor’s administrative fee (3.00%).

| | | |
|-------------------------|---------------------|---------------------|
| Sales Tax 410310 | 2020 Budget | 2021 Budget |
| | \$18,252,721 | \$18,081,056 |

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

Sales Tax is the largest source at 24% of Corporate Fund Revenues. Through seven months of 2020, the Village’s Sales Tax receipts were down by 1.60% compared to the same period in 2019. It is anticipated that sales tax will be the revenue most negatively impacted by the COVID-19 pandemic and the resulting stay-at-home order. 2020 revenues are currently anticipated to be 5% less than the 2020 budget. This figure was developed by examining each business in Glenview by sector (i.e. restaurants, big box retail, gas stations, etc.) and using available information to determine potential impacts. The forecast assumes a recovery in 2021 but with revenues still being below 2020 budget levels.

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

The 2021 budget of \$18,081,056 in Sales Tax receipts next year is a slight increase from 2019 actuals. As a result of new Sales Tax legislation passed at the state level regarding online retailers, the Sales Tax revenue distribution might change in 2021 in some type of correlation with the Use Tax revenues. However, the change has been deemed to be too complex to compute by state economic officials.

| | | |
|-----------------------------------|--------------------|--------------------|
| Home Rule Sales Tax 410320 | 2020 Budget | 2021 Budget |
| | \$8,938,219 | \$8,711,960 |

Accounts for Home Rule Sales Tax assessed by the Village to be imposed on the sale and consumption of goods and services with the exception of vehicles, food for human consumption that is to be consumed off the premises where it is sold and prescription and non-prescription medicine and drugs. Home Rule Sales Tax is distributed by the Illinois Department of Revenue. The Village implemented a Home Rule Sales Tax effective July 2004 at a rate of 0.50%. In December 2007 the Village Board approved a 0.25% increase in the Home Rule Sales Tax rate, bringing the new rate to 0.75% effective July 2008. The Home Rule Sales Tax may be imposed in 0.25% increments with no maximum rate limit. The Village’s Home Rule Sales Tax still stands at 0.75%. The State imposed a 2% administrative fee effective July 1, 2017 for the distribution of this tax. With legislative pressures from local municipalities, the State reduced this

administrative fee from the 2% to 1.5% with the adoption of the July 1, 2018 Budget. The 1.5% administrative fee remained in the State’s July 1, 2019 Budget.

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

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

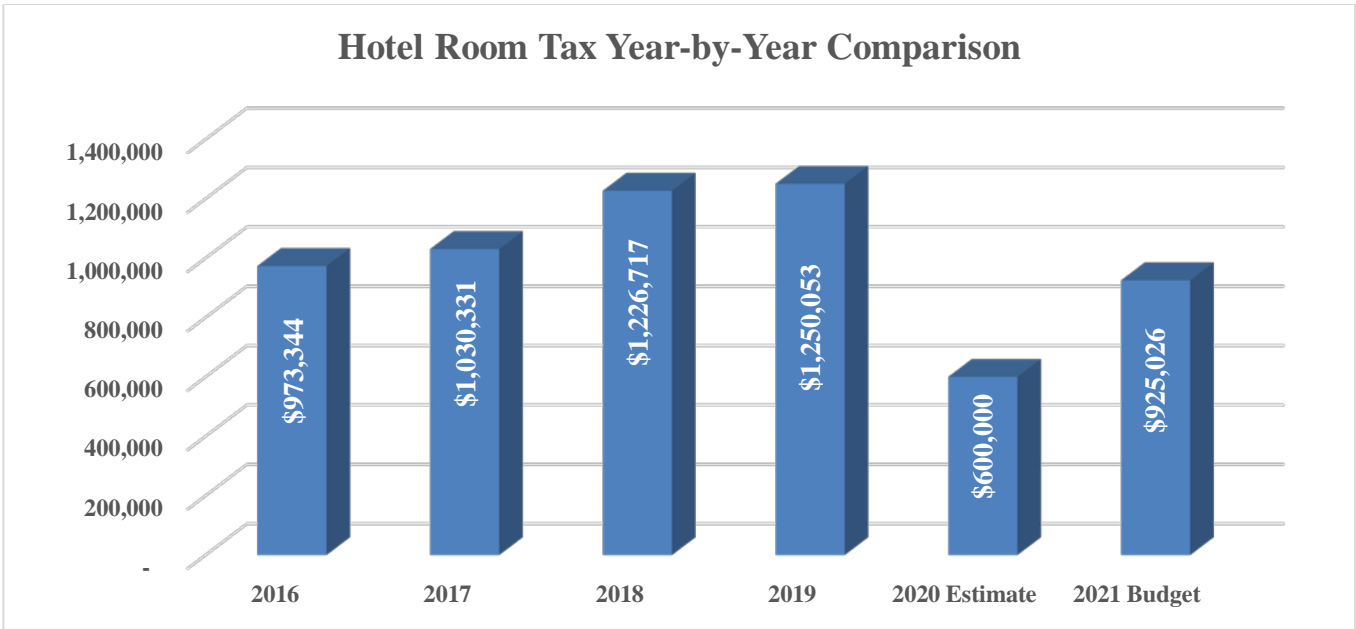
| | | |
|-------------------------------------|--------------------|--------------------|
| Business District Tax 410330 | 2020 Budget | 2021 Budget |
| | \$42,000 | \$42,000 |

Accounts for monthly Business District Tax distributions from the Illinois Department of Revenue. The Village Board adopted the Business District Tax for the Chestnut Waukegan Business District in November of 2012 to fund the development or redevelopment in that designated area. The Business District Tax may be imposed in 0.25% increments and cannot exceed 1.0%. The Village’s Business District Tax is 1.0%. The tax has a maximum duration of twenty-three years. Unlike sales tax and home rule sales tax, Business District Tax has seen strong growth over the prior year. Through the first seven months in 2020, Business District Tax receipts have increased by 42.32% compared to 2019. The Village is estimating the 2021 budget to remain flat with the 2020 budget at \$42,000.

| | | |
|------------------------------|--------------------|--------------------|
| Hotel Room Tax 410410 | 2020 Budget | 2021 Budget |
| | \$1,313,814 | \$925,026 |

Accounts for collections of a tax imposed by the Village upon the use and privilege of renting, leasing or letting of rooms in a motel or hotel in the Village at the rate of 6.0% of the gross room sale revenues from such rental, leasing or letting, exclusive of revenues received from food, beverage and other sales. A 5.0% tax was first implemented by the Village in May of 1985. The Village Board agreed to increase the tax from 5.0% to 6.0% in February of 2008. There are seven hotels and motels that remit this tax to the Village on a monthly basis.

Hotel Room Tax Year-by-Year Comparison



Hotel Room Tax receipts have seen a sharp decline through the first seven months of 2020. As a result of the sharp drop in travel demand from COVID-19, occupancy rates have declined at all of the hotels and motels located in the Village. Although the Village anticipates a decline in revenue to \$600,000 in 2020, the Village is anticipating an increase in 2021 over the 2020 estimate as the pandemic-related restrictions are lessened through the Restore Illinois Plan. The 2021 budget of \$925,026 is the average of the 2019 actual (\$1,250,053) and 2020 estimate (\$600,000).

| Amusement Tax 410420 | 2020 Budget | 2021 Budget |
|----------------------|------------------|-----------------|
| | \$110,000 | \$62,363 |

Accounts for collections of a 4.0% tax imposed by the Village upon the admission fee or charge upon every amusement patron for the privilege of admission to any qualifying amusement in the Village. The Village Board adopted the Amusement Tax in January of 1998. Currently, only the ArcLight Cinema remits the tax to the Village on a monthly basis. Due to COVID-19, no tax receipts were collected by the Village for the months of March and April. As of June of this year, receipts are down by 75% compared to the prior year. The Village is anticipating receipts to rebound slightly in 2021 but to still be considerably less than the 2019 amount of \$99,781. The 2021 budget of \$62,363 is based on the 2019 actual of \$99,781 and 2020 estimate of \$20,000.

| Miscellaneous Tax 410490 | 2020 Budget | 2021 Budget |
|--------------------------|----------------|----------------|
| | \$1,000 | \$1,000 |

Accounts for miscellaneous taxes that cannot be classified elsewhere, including an annual distribution of Charitable Games and Pull Tabs/Jar Games tax and license fees from the Illinois Department of Revenue. The 2021 budget of \$1,000 is based on actual receipts from the previous three years.

Licenses & Permits

| | | |
|--------------------------------|--------------------|--------------------|
| Business License 420110 | 2020 Budget | 2021 Budget |
| | \$16,000 | \$16,000 |

Accounts for purchases of licenses to operate a business within the Village. The Business License account consists of a \$45.00 fee for new businesses and a \$95.00 fee for restaurants (in addition to the annual \$95.00 health inspection fee). Business licenses are required for all businesses which have locations within the corporate limits of the Village. Effective January 1, 2017, Glenview businesses are no longer required to annually renew their business licenses. The license fee is only required for new businesses. The Village is estimating \$12,000 in receipts for 2020 based on year-to-date activity and analysis of previous years. As the Village anticipate receipts to rebound next year, the 2021 budget has been kept flat with the 2020 budget at \$16,000.

| | | |
|----------------------------------|--------------------|--------------------|
| Health Inspections 420115 | 2020 Budget | 2021 Budget |
| | \$12,350 | \$12,350 |

Accounts for restaurant inspection fees, which are \$95.00 annually. The invoices for these inspections are typically mailed out by the Village near the end of the year. The 2021 budget was kept flat with the 2020 budget of \$12,350.

| | | |
|------------------------------|--------------------|--------------------|
| Liquor License 420120 | 2020 Budget | 2021 Budget |
| | \$200,000 | \$200,000 |

Accounts for purchases of liquor licenses. Liquor license renewal forms are mailed out by the Village near the end of the year. Liquor license annual fees range from \$550.00 to \$2,400.00. All fees are listed in Chapter 30 of the Village's municipal code. The Village is budgeting \$200,000 for 2021, which is flat with the 2020 budget. Although receipts are estimated to drop in 2020 due to the impact of COVID-19, the Village is anticipating an increase in 2021. The 2021 budget has been kept flat with the 2020 budget at \$200,000.

| | | |
|------------------------------------|--------------------|--------------------|
| Contractors' License 420130 | 2020 Budget | 2021 Budget |
| | \$25,000 | \$25,000 |

Accounts for contractor license registrations. General Contractor License annual Fees are \$50.00, while Demolition License Fees are \$35.00. Receipts are not consistent and can vary on a year-to-year basis. 2020 is trending lower than what was budgeted, likely due to COVID-19. As the Village is anticipating an increase in receipts in 2021, the 2021 budget was kept flat with the 2020 budget at \$25,000.

| | | |
|-----------------------------------------|--------------------|--------------------|
| Oversized Vehicle Permits 420210 | 2020 Budget | 2021 Budget |
| | \$16,000 | \$16,000 |

Accounts for purchases of oversized vehicle permits. Permit costs vary depending on the weight of the vehicle and the trip duration. All fees are listed in Chapter 30 of the Village's municipal code. As the year-to-date 2020 receipts have not been impacted by COVID-19, the 2021 budget has been kept flat with the 2020 budget of \$16,000.

| | | |
|--------------------------------|--------------------|--------------------|
| Building Permits 420310 | 2020 Budget | 2021 Budget |
| | \$2,451,043 | \$2,207,676 |

Accounts for purchases of building permits for any work in connection with the construction, erection, enlargement, remodeling, altering, repairing, raising, lowering, underpinning, moving or wrecking of any building or structure. The 2021 budget is up 32.99% from the projected 2020 amount of \$1,660,000. This large increase is due to several large, one-time construction projects that are scheduled to take place in 2021.

| | 2016 | 2017 | 2018 | 2019 | 2020 Estimate | 2021 Budget |
|---------------------------------|-------------|-------------|-------------|-------------|---------------|-------------|
| Building Permits Revenue | \$1,655,399 | \$2,018,060 | \$2,335,045 | \$1,438,691 | \$1,660,000 | \$2,207,676 |
| Percentage Change | (34.92%) | 21.91% | 15.71% | (38.39%) | 15.38% | 32.99% |

| | | |
|--------------------------------------|--------------------|--------------------|
| Engineering Review Fee 420315 | 2020 Budget | 2021 Budget |
| | \$212,716 | \$212,716 |

Accounts for engineering review fees. The fee is calculated as 1% of engineering costs estimate, with a \$200.00 minimum for the first three lots and \$100.00 for every lot greater than three lots. Based on an analysis of previous years, the Village’s 2021 budget for Engineering Review Fees is \$212,716. 2020 year-to-date receipts have not seen a COVID-19 impact as of yet.

Fines & Fees

| | | |
|-----------------------------|--------------------|--------------------|
| Traffic Fines 430110 | 2020 Budget | 2021 Budget |
| | \$100,000 | \$80,000 |

Accounts for traffic fines issued by the Village and the monthly traffic fines distribution from the Clerk of the Circuit Court of Cook County. The 2021 budget of \$20,000 is lower than what was budgeted in 2020 due to COVID-19.

| | | |
|-------------------------------|--------------------|--------------------|
| DUI Court Fines 430160 | 2020 Budget | 2021 Budget |
| | \$14,000 | \$14,000 |

Accounts for the Clerk of the Circuit Court of Cook County’s monthly distribution of DUI court fines. The 2021 budget has been kept flat with the 2020 budget at \$14,000.

| | | |
|---------------------------|--------------------|--------------------|
| Other Fines 430290 | 2020 Budget | 2021 Budget |
| | \$32,778 | \$31,500 |

Accounts for court fines and fees from the Village’s Administrative Adjudication process. The Village’s Administrative Adjudication, or hearing, process is a quasi-judicial tribunal for the expedient, independent and impartial adjudication of municipal ordinance violations that were previously heard only in the Cook County Circuit Court. In 2011, the Village Board adopted Ordinance 5454 that amended Chapter 2 of the Glenview Municipal Code, which added Article VII, establishing the office of Administrative Adjudication.

The Administrative Hearing process is independent from Village departments that investigate, initiate and prosecute Code violations. It hears cases involving Building Code violations, Fire Code violations,

unlicensed businesses, health and sanitation, parking, inappropriate conduct and other ordinance matters involving the quality of life in the Village.

Revenue for this account fluctuates and is dependent on the number of court cases during a given year. The Village is forecasting the 2021 budget to decrease slightly from the 2020 budget to \$31,500.

Charges for Services

| | | |
|----------------------------------------|--------------------|--------------------|
| Yard Waste Sticker Sales 440220 | 2020 Budget | 2021 Budget |
| | \$3,500 | \$3,000 |

Accounts for yard waste sticker sales. Landscape waste stickers should be attached to 30-gallon paper yard waste bags. Effective January 1, 2018, stickers cost \$3.05 each and can be purchased at the Village Hall and various other locations in Glenview. Stickers can also be purchased online at Groot’s website. The budget is based on previous year activity and is a slight decrease compared to the 2020 estimate.

| | | |
|----------------------------|--------------------|--------------------|
| Tipping Fees 440230 | 2020 Budget | 2021 Budget |
| | \$890,000 | \$890,000 |

Accounts for waste management fees from Groot Industries, Inc. Groot collects a contract service charge plus a \$6.05 monthly SWANCC fee from each residential customer. Only the \$6.05 monthly SWANCC fee is remitted to the Village; Groot keeps the contract service charge. Groot remits the payments to the Village on a quarterly basis. The Village is anticipating receipts to remain at the same level as the previous few years. COVID-19 has not impacted Tipping Fee revenue. Through the first six months of 2020, receipts are 0.14% higher than the same period in the previous year. The 2021 budget has been kept flat with the 2020 budget at \$890,000.

| | 2016 | 2017 | 2018 | 2019 | 2020 Estimate | 2021 Budget |
|--------------------------|-----------|-----------|-----------|-----------|---------------|-------------|
| Tipping Fees | \$848,417 | \$892,642 | \$890,300 | \$887,608 | \$890,000 | \$890,000 |
| Percentage Change | (3.30%) | 5.21% | (0.26%) | (0.30%) | 0.27% | - |

| | | |
|--------------------------------------|--------------------|--------------------|
| Host Community Revenue 440240 | 2020 Budget | 2021 Budget |
| | \$116,227 | \$116,227 |

Accounts for a hosting fee that the Village receives from SWANCC on a monthly basis to operate a transfer station in Glenview. SWANCC pays the Village \$0.40 per ton of municipal solid waste coming into the Glenview Transfer Station. Recycling is not counted in this calculation. The Village’s 2021 budget and 2020 estimate have both been kept flat with the 2020 budget.

| | | |
|----------------------------------------|--------------------|--------------------|
| Planning Application Fee 440410 | 2020 Budget | 2021 Budget |
| | \$8,000 | \$5,500 |

Accounts for fees charged to process applications. The 2021 budget, which is based on the previous three years of actual receipts, is a decrease from the 2020 budget. Receipts have declined in 2020 due to COVID-19.

| | | |
|------------------------------|--------------------|--------------------|
| Reimbursements 440425 | 2020 Budget | 2021 Budget |
| | \$60,000 | \$80,000 |

Accounts for various reimbursements and refunds. Revenue in this account is typically offset by a correlating expenditure. Reimbursements vary on a year-to-year basis and are difficult to estimate. The 2021 budget is a \$20,000 increase over the 2020 budget due to anticipated additional reimbursement for Village personnel training.

| | | |
|---------------------------------------|--------------------|--------------------|
| Alarm Monitoring Charge 440510 | 2020 Budget | 2021 Budget |
| | \$9,000 | \$9,000 |

Accounts for false alarm fees. If the Village of Glenview Police Department responds to more than three residential false burglar alarms per residential system at the same premises within any twelve month period, the owner/lessee of such residential burglar alarm system shall pay the Village \$50.00 for alarms numbered four through eight, and \$100.00 for each subsequent alarm. With regard to alarms for commercial premises, there is a flat charge of \$25.00 per false burglar alarm after the third false burglar alarm. The Village anticipates a decrease in the 2020 estimate compared to prior years due to COVID-19 and then an increase in 2021. The 2021 budget is kept flat with the 2020 budget at \$9,000.

| | | |
|---------------------------------|--------------------|--------------------|
| Police Extra Duty 440540 | 2020 Budget | 2021 Budget |
| | \$235,400 | \$175,000 |

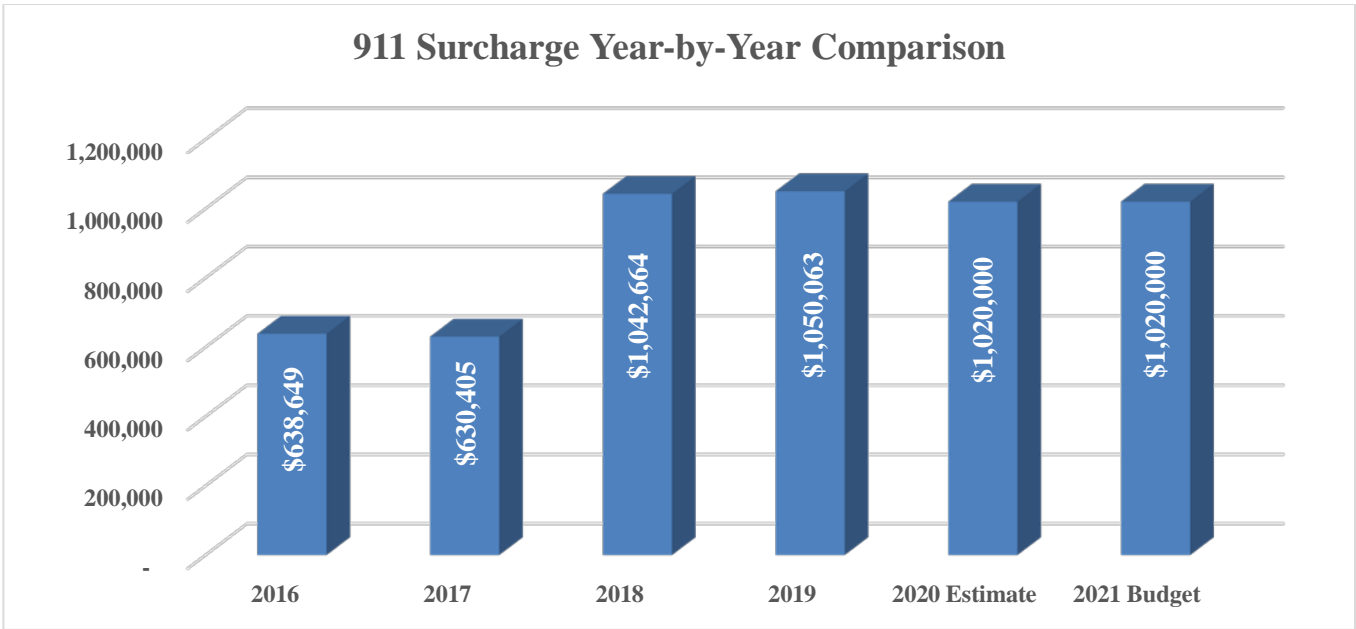
Accounts for police supplementary services provided by the Village’s Police Department to the public. These services may include police officers assigned to special events, traffic control or special escorts. 2020 receipts are trending lower than the prior year due to COVID-10. These services vary on a year-to-year basis depending on the amount of events held during the year that the services are requested at. As there will likely be fewer events were the supplementary services are needed due to COVID-19, the 2021 budget is kept flat with the 2020 estimate at \$175,000.

| | | |
|-----------------------------|--------------------|--------------------|
| 911 Surcharge 440605 | 2020 Budget | 2021 Budget |
| | \$1,020,000 | \$1,020,000 |

Accounts for monthly 9-1-1 surcharge distributions from the Illinois Comptroller. This surcharge covers the costs of Glenview providing 9-1-1 emergency response services to its residents. In July of 2017, Illinois House and Senate lawmakers passed HB1811, which increased the fee that phone user’s pay for 9-1-1 service to \$1.50 per month per line from \$0.87. Telecommunications companies impose the 9-1-1 fees on their customers and then remit the collected fees to the Illinois Comptroller.

The current 9-1-1 surcharge rate of \$1.50 per device (which was increased from \$.87 per device effective January 1, 2018 in an effort to fund the transition to Next Generation 9-1-1 and also cover increasing costs) is scheduled to sunset on December 31, 2021. Legislation was passed in 2020 to extend the original sunset of December 31, 2020. The 2021 budget has been kept flat with the 2020 budget and 2020 estimate at \$1,020,000.

911 Surcharge Year-by-Year Comparison



| | | |
|-----------------------------------------------------------|--------------------|--------------------|
| Insurance Reimbursement (Ambulance Billing) 440615 | 2020 Budget | 2021 Budget |
| | \$1,739,864 | \$1,764,534 |

Accounts for billing for the ambulance services. The Village’s Fire Department provides emergency medical services to residents and businesses residing in the Village and its unincorporated areas. The department operates two paramedic ambulances 24 hours per day and one paramedic ambulance 12 hours per day, during peak hours from 7 a.m. to 7 p.m. On average, the department responds to 4,800 requests for emergency medical services annually.

The ambulance transport fees increase 3% annually and are approved by the Village Board as part of the fee ordinance. The current fees, as reflected in the Village’s municipal code, are included below:

| Ambulance Transport Fees | | | |
|---------------------------------|------------|------------------------------|------------|
| 2020 | | 2021 (Estimate) | |
| Resident | \$1,093.54 | Resident | \$1,126.35 |
| Non-Resident | \$1,231.96 | Non-Resident | \$1,268.92 |
| Per Mile of Transport | \$13.84 | Per Mile of Transport | \$14.26 |

The budget of \$1,764,534 is based on historical reimbursements while also factoring in the decline in reimbursements due to the pandemic in 2020.

| | | |
|-----------------------------------|--------------------|--------------------|
| Dog Impounding Fees 440625 | 2020 Budget | 2021 Budget |
| | \$1,000 | \$1,000 |

Accounts for animal impound and animal impound redemption fees. Animal impound fees are \$50.00 per day and animal impound redemption fees are \$10.00. There is no charge for animal/pet identification tags. The budget of \$1,000 is based on the previous three years of receipts.

| | | |
|--------------------------------------------------------|--------------------|--------------------|
| Fire Communications Subscription Service 440630 | 2020 Budget | 2021 Budget |
| | \$15,889 | \$0 |

Accounted for reimbursements from Lake Bluff, Lake Forest and Highland Park for their portion of the Code Red contract payment. Code Red is a high-speed mass notification platform. The transition to RAVE Alert in 2019 eliminated Code Red.

| | | |
|--------------------------|--------------------|--------------------|
| Lease Fees 440635 | 2020 Budget | 2021 Budget |
| | \$938,567 | \$979,881 |

Accounts for lease payments for the Village’s cell towers and gun firing range. The cell towers are leased by Sprint, T-Mobile, SiriusXM, Verizon and AT&T. Depending on the lease agreement, payments are made either on a monthly or annual basis. The Cell Towers are used for the operation of radio equipment, antennas and other equipment for transmitting and receiving communication signals. The Village lease agreements are with AT&T, Sprint, T-Mobile, Verizon and XM Satellite. The budget, which is based on the scheduled lease payments due to the Village, is \$979,881.

| | | |
|----------------------------------|--------------------|--------------------|
| Special Event Fees 440650 | 2020 Budget | 2021 Budget |
| | \$1,000 | \$1,000 |

Accounts for fees paid to hold special events. Any outdoor event conducted on Village owned, leased or maintained property and any indoor or outdoor event that has a significant impact on the community are considered special events. The budget of \$1,000 is based on the previous three years of activity.

| | | |
|--------------------------------|--------------------|--------------------|
| Supervision Fees 440655 | 2020 Budget | 2021 Budget |
| | \$8,069 | \$6,000 |

Accounts for court supervision fees distributed by the Clerk of the Circuit Court of Cook County on a monthly basis. The budget of \$6,000 is based on previous year activity.

| | | |
|--------------------------------------------------|--------------------|--------------------|
| Ground Emergency Medical Transport 440660 | 2020 Budget | 2021 Budget |
| | \$0 | \$30,000 |

Accounts for reimbursement for the Ground Emergency Medical Transport (GEMT) reimbursement program which will provide increased cost reimbursement to the Village for services related to Medicaid ambulance transports provided by the Village. The Village anticipates to receive reimbursement of \$30,000 in 2021.

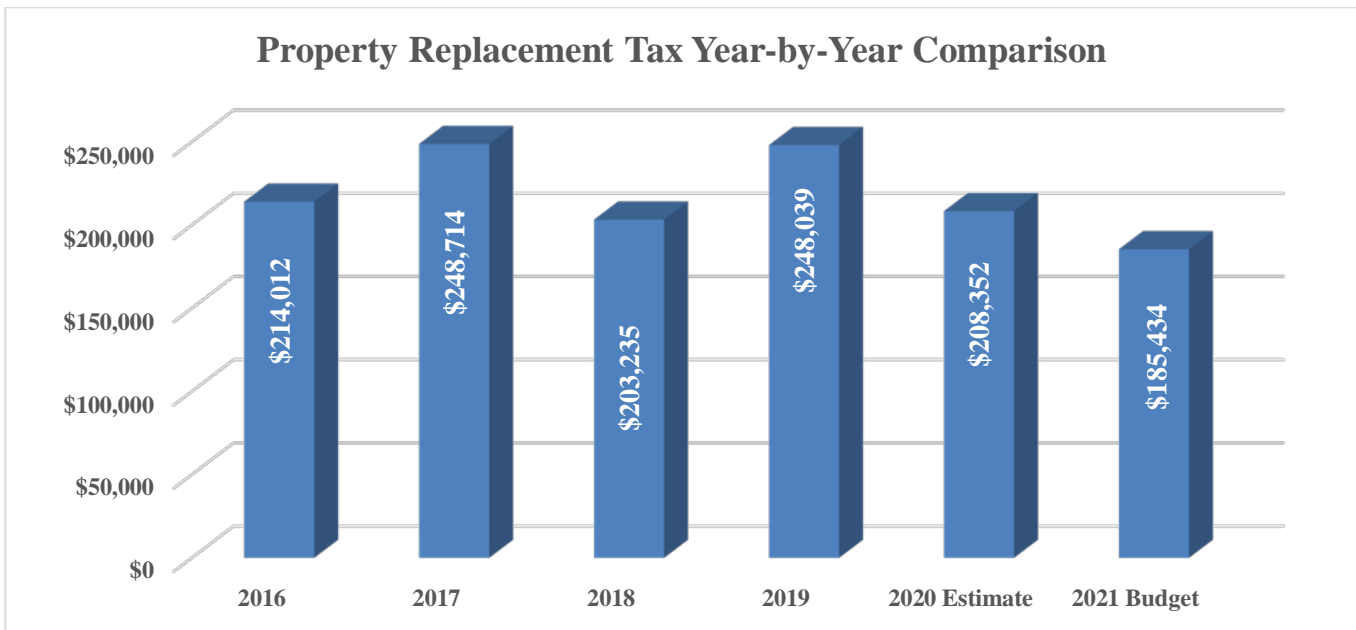
| | | |
|----------------------|--------------------|--------------------|
| Copies 440820 | 2020 Budget | 2021 Budget |
| | \$3,500 | \$0 |

Accounts for fees charged for use of the Village’s copier or scanner. As no fees have been collected since 2017, the budget is \$0.

Intergovernmental

| | | |
|----------------------------------------|--------------------|--------------------|
| Property Replacement Tax 450105 | 2020 Budget | 2021 Budget |
| | \$213,000 | \$185,434 |

Accounts for Personal Property Replacement Tax (PPRT) distributions from the Illinois Department of Revenue. PPRT are revenues collected by the State and paid to the Village to replace money that was lost when the State discontinued local municipalities’ authority to impose personal taxes on corporations, partnerships and other business entities. Tax receipts are distributed in eight installments: January, March, April, May, July, August, October and December. During the past several years the State has continued to divert millions of dollars away from the PPRT revenues and there has been local legislative pressures to fight to retain this funding. Due to the significant decrease in consumer purchasing and the economic downturn caused by government efforts to contain COVID-19, the Village is estimating 2020 receipts to come in 16% lower than the 2019 receipts. The 2021 budget of \$185,434 is an 11% decrease from the 2020 estimate due to continued pandemic-related economic downturns.



| | | |
|--------------------------------|--------------------|--------------------|
| State Income Tax 450110 | 2020 Budget | 2021 Budget |
| | \$4,907,700 | \$4,409,919 |

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

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

As the above chart indicates, the Village expects income tax revenue to decrease by 4.93% during 2020. The decrease is due to the pay cuts, furloughs, and work-hour reductions in response to the COVID-19

pandemic. Additionally, income for corporations and trusts is anticipated to decrease significantly. The budget of \$4,409,919 in 2021 is a decrease from both 2019 actuals and the 2020 projection due to the continued effects of the pandemic and no anticipated additional federal unemployment supplement. Most unemployment claimants temporarily received a \$600 weekly supplement from the federal government. A significant portion of claimants' unemployment insurance actually exceeded their pre-unemployment earnings. Since Illinois fully taxes unemployment benefits, the high unemployment rate did not significantly affect the Income Tax distribution until the supplement expired in July 2020. Staff is closely monitoring any new legislation that potentially extends the weekly federal unemployment assistance past July.

It is important to also note that in November 2017, the Village completed a Special Census with the U.S. Census Bureau as there were geographic areas within the Village that had seen significant new residential development over the past several years. As a result of this Special Census, the Village population increased by 2,048 to 46,740 (*see chart below*) which will provide additional income tax revenue on the per capita basis.

| Village Population | |
|-------------------------------|--------|
| January 2010 to November 2017 | 44,692 |
| December 2017 to Present | 46,740 |

| Local Use Tax 450115 | 2020 Budget | 2021 Budget |
|----------------------|-------------|-------------|
| | \$1,495,680 | \$1,851,371 |

Accounts for monthly Use Tax distributions from the Illinois Department of Revenue. Use tax is a tax imposed on the privilege of using, in Illinois, any item of tangible personal property that is purchased anywhere at retail. In most instances, registered retailers act as the collectors of use tax and pay the tax to the Illinois Department of Revenue when they file their monthly sales tax return. The Illinois Department of Revenue then distributes 20.00% of the collections for general merchandise and 100.00% of the collections on qualifying food, drugs and medical appliances to local governments on a per capita basis.

In June 2019, the Leveling the Playing Field for Illinois Retail Act was signed into law by Gov. Pritzker. Starting on January 1, 2020, marketplace facilitators such as Amazon are required to collect the 6.25% Use Tax on marketplace sales from certain retailers. Starting on January 1, 2021, marketplace facilitators and eligible remote retailers are required to collect both Illinois' 6.25% Retailer's Occupation Tax (ROT) and any locally imposed ROT, instead of the 6.25% Use Tax, on online purchases from sellers based on where the product is delivered. This change could result in a decrease in Use Tax receipts and a corresponding increase in Sales Tax receipts for the Village. However, the impact on the Village is not possible to predict at this time due to the differences in how Use Tax and Sales Tax receipts are distributed to local governments. Additionally, it is not clear how this legislation will withstand a possible legal challenge. Use Tax has experienced growth during the pandemic because of the significant changes in consumer purchasing behavior. Use Tax receipts are expected to moderate for the remainder of 2020 and through 2021, albeit at a higher growth rate than prior to COVID-19 due to new purchasing habits. The 2021 budget of \$1,851,371 is a 7.5% increase over the 2020 projection.

| | 2016 | 2017 | 2018 | 2019 | 2020 Estimate | 2021 Budget |
|------------------------------|-------------|-------------|-------------|-------------|---------------|-------------|
| Local Use Tax Revenue | \$1,085,498 | \$1,172,235 | \$1,373,010 | \$1,577,084 | \$1,722,369 | \$1,851,371 |
| Percentage Change | 9.20% | 7.99% | 17.13% | 14.86% | 9.21% | 7.49% |
| Per Capita Basis | \$24.29 | \$25.87 | \$29.38 | \$33.74 | \$36.85 | \$39.61 |

| | | |
|--------------------------------------------------|--------------------|--------------------|
| Glenbrook Fire Protection District 450120 | 2020 Budget | 2021 Budget |
| | \$2,250,000 | \$2,450,000 |

Accounts for payments to the Village by Glenbrook Fire Protection District for fire suppression services, and emergency medical services. The Village calculates the amount due based on the EAV and submits an invoice to the Fire District on an annual basis. The budget is based on what the Village has historically billed the Glenbrook Fire Protection District. The estimated 2020 revenue increased to \$2,426,388 largely due to an increase in the actuarial required Village pension contribution, which is budgeted in the Fire Department’s Corporate Fund budget. This increase was due to a change in the pension funding policy adopted by the Village board in 2019 from a closed policy to an open policy.

| | 2016 | 2017 | 2018 | 2019 | 2020 Estimate | 2021 Budget |
|--------------------------------|-------------|-------------|-------------|-------------|---------------|-------------|
| Glenbrook Fire Services | \$2,342,799 | \$3,446,197 | \$2,220,662 | \$2,230,919 | \$2,426,388 | \$2,450,000 |

| | | |
|-----------------------------------------------|--------------------|--------------------|
| Village of Golf Fire Protection 450125 | 2020 Budget | 2021 Budget |
| | \$143,000 | \$143,000 |

Accounts for the Village of Golf fire protection service fee per an intergovernmental agreement where the Village provides fire protection and emergency medical services to the Village of Golf. Based on the agreement between the Village and the Village of Golf, the Village of Golf will compensate the Village \$143,000 for these services in 2021.

| | | |
|------------------------------|--------------------|--------------------|
| Grant Proceeds 450135 | 2020 Budget | 2021 Budget |
| | \$65,878 | \$250,000 |

Accounts for grant proceeds, such as Illinois Comptroller Joint ETSB consolidation grants anticipated to be received in 2021.

| | | |
|----------------------------------|--------------------|--------------------|
| State Cannabis Tax 450140 | 2020 Budget | 2021 Budget |
| | \$0 | \$42,066 |

Accounts for monthly Cannabis Tax distributions from the Illinois Department of Revenue. The first distribution for taxes collected by the State in January was received in March of this year. With the legalization of cannabis effective January 1, 2020 there is a new state excise tax on all adult-use cannabis sales, and a portion of this revenue is allocated to local governments based on population. This is an allocation local governments will receive regardless of whether there is a dispensary located in the government’s jurisdiction or if the government imposes a local tax on adult-use cannabis sales. The first distribution for taxes collected by the State in January was received in March of this year. Collections through the first seven months of 2020 total \$19,963.60. The Village is budgeting \$42,066 for 2021.

| | | |
|--------------------------------------------------|--------------------|--------------------|
| Village of Lincolnwood Inspections 450151 | 2020 Budget | 2021 Budget |
| | \$22,000 | \$15,000 |

Accounts for the Village of Lincolnwood’s use of the Village’s sanitarians for health inspections at the rate of \$80 per inspection, re-inspection, complaint or complaint re-inspection per the memorandum of understanding between the two villages dated March 1, 2015. The Village of Lincolnwood is billed by the

Village every six months. Based on actual previous year receipts and the impact that COVID-19 will have on inspections, the Village’s 2021 budget of \$15,000 is a decrease from the 2020 budget.

| | | |
|---------------------------------------------------|--------------------|--------------------|
| Village of Morton Grove Inspections 450152 | 2020 Budget | 2021 Budget |
| | \$20,000 | \$15,000 |

Accounts for the Village of Morton Grove’s use of the Village’s sanitarians for health inspections at the rate of \$80 per inspection, re-inspection, complaint or complaint re-inspection per the memorandum of understanding between the two villages dated May 9, 2016. The Village of Morton Grove is billed by the Village every four months. Based on actual previous year receipts and the impact that COVID-19 will have on inspections, the Village’s 2021 budget of \$15,000 is a decrease from the 2020 budget.

| | | |
|----------------------------------|--------------------|--------------------|
| Make-Whole Revenue 450165 | 2020 Budget | 2021 Budget |
| | \$1,636,528 | \$1,652,893 |

Accounts for make-whole payments from the Special Tax Allocation Fund (TIF). In 1993, Congress shut down the Glenview Naval Air Station, which resulted in the Village inheriting responsibility. After due consideration, the Village decided to act as the master developer of the site, now named “The Glen.” A key part of the financial strategy to pay for redevelopment by using revenues generated from the base was the establishment of a TIF district. Village Trustees worked with State legislator to create the TIF under an Illinois military base closure TIF law, which labeled any military base closure in Illinois greater than 500 acres as being blighted and eligible for TIF dollars.

As the TIF district population grew, it placed increasing demands on local entities such as parks and schools. Yet these entities received no increase in property tax revenue to cover rising service costs. Thus, language was included in the TIF law that allowed the Village to provide “make-whole” payments (a portion of the new property taxes) to these jurisdictions to cover these growing costs. These payments are now made annually to six jurisdictions that serve The Glen, including: High School District 225, Village of Glenview, Glenview School District 34, Glenview Park District, Glenview Library and Northbrook/Glenview School District 30. The budgeted make-whole payment for 2021 is \$1,652,893.

| | | |
|-------------------------------------------|--------------------|--------------------|
| Outsourced Dispatch Revenue 450170 | 2020 Budget | 2021 Budget |
| | \$7,153,666 | \$7,044,525 |

Accounts for quarterly payments received by the Village for providing emergency 911 dispatching services to other municipalities’ residents and businesses. The Village currently has dispatch service agreements with the following municipalities: Grayslake, Highland Park, Highwood, Lake Bluff, Lake Forest, Morton Grove, Niles, Glencoe, Kenilworth, Northfield, Winnetka, Lindenhurst and Wilmette. The budget of \$7,044,523 is based on the agreed upon payment schedules with each municipality for the dispatch services that the Village provides.

The State of Illinois passed Public Act 99-0006 (Act) on June 29, 2015. The Act requires all communities with populations of less than 25,000 to consolidate their emergency telephone system boards with other communities that either alone, or in combination, exceed the 25,000 population threshold. The Village operates a Joint Emergency Telephone System Board (Joint ETSB) with the above municipalities.

Investment Income

| | | |
|----------------------------------|--------------------|--------------------|
| Interest – Savings 460110 | 2020 Budget | 2021 Budget |
| | \$92,400 | \$75,000 |

Accounts for interest income from the Village’s savings accounts at Glenview State Bank. The revenue from this account is dependent on short-term interest rates and investable funds. Based on the anticipated interest rates and investable funds, the Village’s budget is \$75,000.

| | | |
|-------------------------------------|--------------------|--------------------|
| Interest – Investment 460120 | 2020 Budget | 2021 Budget |
| | \$537,000 | \$300,000 |

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. and Illinois Funds. Interest from the Cook County Treasurer (property taxes) is also recorded to this account. Benchmark interest rates have been drastically cut in order to help stimulate the economy in response to COVID-19. As a result, the 2021 budget of \$300,000 is significantly lower than the 2020 budget.

Other Revenues

| | | |
|-------------------------------------|--------------------|--------------------|
| Franchise Tax – Nicor 470110 | 2020 Budget | 2021 Budget |
| | \$35,449 | \$35,000 |

Accounts for franchise gas payments to the Village. The payment is currently only made by Nicor Gas on an annual basis, and is typically received in January each year. The payment is calculated by taking the Village’s therm allocation of 74,692 (based on the Village’s population) and multiplying it by the rolling three-year average of gas costs rate. The Village Board adopted an ordinance granting Nicor the right to construct, operate and maintain a gas distribution system in the Village for a term of 50 years from July 2, 1973. The 2021 budget of \$35,000 is based on prior year payments.

| | | |
|-------------------------------------|--------------------|--------------------|
| Franchise Tax – Cable 470120 | 2020 Budget | 2021 Budget |
| | \$800,000 | \$815,311 |

Accounts cable franchise payments to the Village. According to Sec. 74-6. Of the Village’s Municipal Code, “any telecommunications carrier or provider that desires to construct, install, operate, maintain or locate telecommunications facilities in any public way or other was for the purpose of providing cable service to persons within the Village shall first obtain a cable franchise from the Village.” The payment is currently made by AT&T, Wide Open West and Comcast on a quarterly basis. The Village has received a nearly identical amount through the first two quarter of 2019 compared to the previous year. The Village does not anticipate a large fluctuation in payment amounts and therefore is keeping the budget flat with 2019 actuals at \$815,311.

| | | |
|-----------------------------|--------------------|--------------------|
| Bidders' Fees 470915 | 2020 Budget | 2021 Budget |
| | \$1,000 | \$0 |

Accounts for a \$60.00 bidder fee paid by vendors when making a bid for a project. As there were no fees paid in 2019 or through the first seven months of 2020, the Village is budgeting \$0 for Bidders' Fees in 2021.

| | | |
|-------------------------------------|--------------------|--------------------|
| Miscellaneous Revenue 470999 | 2020 Budget | 2021 Budget |
| | \$58,939 | \$60,000 |

A portion of the revenue in this account comes from electronic citation fees from the Clerk of the Circuit Court, fees for FOIA requests, and other revenues that tend to be one time in nature. Additionally in 2019 there is a one-time sales tax recognition of \$700,000. This amount is due to an adjustment prompted by the Illinois Department of Revenue's communication of a previous sales tax payor multi-year revision. The 2021 budget of \$60,000 is based on prior year activity.

Contributions & Transfers

| | | |
|------------------------------------------------|--------------------|--------------------|
| Administrative Charges – Library 480350 | 2020 Budget | 2021 Budget |
| | \$129,724 | \$132,318 |

Accounts for payments from the Glenview Public Library in exchange for administrative and maintenance support provided by the Village. Glenview Public Library pays the Village for the cost of these services on a monthly basis. The 2021 budget of \$132,318 is a 2% increase over the 2020 budget.

| | | |
|--------------------------------------------------|--------------------|--------------------|
| Transfer from Wholesale Water Fund 490520 | 2020 Budget | 2021 Budget |
| | \$325,000 | \$325,000 |

Accounts for transfer from the Wholesale Water Fund for the reallocation of wholesale water costs.

| | | |
|--------------------------------------------|--------------------|--------------------|
| Transfer from Insurance Fund 490630 | 2020 Budget | 2021 Budget |
| | \$250,000 | \$250,000 |

Accounts for transfers from the Insurance & Risk Fund.

Corporate Fund Transfers Out

| Corporate Fund Transfers | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|--------------------------------------------|------------------------|------------------------|--------------------------|------------------------|----------------------------------------|
| Transfers Out | | | | | |
| 590310 - Transfer To CPBS | 2,228,989 | 2,209,982 | 2,209,982 | 2,213,032 | 3,050 |
| 590410 - Transfer To Capital Projects Fund | 10,750,000 | 11,000,000 | 10,000,000 | 6,500,000 | (4,500,000) |
| Total Transfers Out | 12,978,989 | 13,209,982 | 12,209,982 | 8,713,032 | (4,496,950) |

Transfers Out

| | | |
|--------------------------------------------------------|--------------------|--------------------|
| Transfer to Corporate Purpose Bonds Fund 590310 | 2020 Budget | 2021 Budget |
| | \$2,209,982 | \$2,213,032 |

Accounts for the transfer to move property tax revenue to the correct fund to pay the General Obligation Refund Bond Series 2012B and the General Obligation Bond Series 2013A. On December 18, 2012, the Village issued the 2012B bonds in the amount of \$14,575,000. This debt helped finance the construction of the Municipal Building, which was originally planned to be used as the Village’s Police Station. On December 19, 2013, the Village issued the 2013A bonds in the amount of \$6,065,000. This second debt issuance was issued for the purpose of financing the Municipal Building expansion, including the Village Hall relocation.

The Corporate Fund transfers out all property taxes received for the 2012B and 2013A bonds to the Corporate Purpose Bonds Fund where it is recorded as revenue. The Corporate Purpose Bonds Fund then makes the debt service payments. The 2021 budget, which is based on the agreed upon debt repayment schedule, is \$1,785,900 for the 2012B bonds and \$427,132 for the 2013A bonds.

| Debt Issuance | 2021 Budget |
|----------------------------------------------------|--------------------|
| General Obligation Refund Bond Series 2012B | \$1,785,900 |
| General Obligation Bond Series 2013A | <u>\$427,132</u> |
| Total | \$2,213,032 |

| | | |
|-------------------------------------------------|---------------------|--------------------|
| Transfer to Capital Projects Fund 590410 | 2020 Budget | 2021 Budget |
| | \$11,000,000 | \$6,500,000 |

Accounts for the transfer to support the annual Capital Improvement Program. The budgeted 2021 transfer is the on-going amount to the Capital Projects Fund of \$6,500,000. The 2021 budget is less than the 2020 budget as a result of a one-time transfer of \$4,500,000 from appropriated prior year fund balance in 2020.

Village Manager's Office Summary

| VMO | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|-------------------|------------------------|------------------------|--------------------------|------------------------|----------------------------------------|
| Personnel | 6,972,804 | 7,875,824 | 7,399,338 | 7,678,776 | (197,048) |
| Contractual | 4,459,100 | 5,024,911 | 4,654,310 | 4,318,653 | (706,258) |
| Commodities | 111,788 | 92,904 | 71,965 | 85,938 | (6,966) |
| Other Charges | 406,943 | 613,896 | 276,574 | 254,235 | (359,661) |
| Interfund Charges | 1,791,664 | 1,697,856 | 1,697,856 | 1,791,966 | 94,110 |
| VMO Total | 13,742,299 | 15,305,391 | 14,100,043 | 14,129,567 | (1,175,824) |

Village Manager's Office Line Item Budget

| VMO | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|-------------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Personnel | | | | | |
| 511110 - Regular Salaries | 3,982,865 | 4,183,458 | 4,140,591 | 4,220,976 | 37,518 |
| 511120 - Part Time Salaries | 279,000 | 254,967 | 210,418 | 275,452 | 20,485 |
| 511210 - Overtime Salaries | 1,018,724 | 1,076,466 | 780,404 | 840,123 | (236,343) |
| 511230 - Holiday Pay | 75,422 | 90,216 | 87,285 | 89,681 | (535) |
| 511240 - Longevity Pay | 17,869 | 22,610 | 22,610 | 23,672 | 1,062 |
| 511270 - Vacation Buy Back | 20,239 | 27,500 | 26,794 | 27,450 | (50) |
| 511280 - Sick Buy Back | 295 | - | - | - | - |
| 511285 - Sick Leave Incentive | 5,040 | - | 3,378 | - | - |
| 512110 - Deferred Comp | 10,118 | 10,319 | 10,236 | 18,820 | 8,501 |
| 512120 - Auto Allowance | 19,452 | 19,368 | 19,070 | 24,768 | 5,400 |
| 514110 - FICA Payments | 381,650 | 444,694 | 416,219 | 440,848 | (3,846) |
| 514210 - IMRF Payments | 521,399 | 712,857 | 676,572 | 680,952 | (31,905) |
| 514410 - Health Insurance | 639,251 | 704,409 | 704,409 | 700,194 | (4,215) |
| 515300 - Incentives And Recognition | 1,480 | 3,460 | 2,970 | 2,200 | (1,260) |
| 515305 - Bonus Program | - | 325,500 | 298,382 | 333,640 | 8,140 |
| Total Personnel | 6,972,804 | 7,875,824 | 7,399,338 | 7,678,776 | (197,048) |
| Contractual | | | | | |
| 521171 - Economic Development Agreement | 2,994,614 | 3,140,198 | 2,888,433 | 3,004,262 | (135,936) |
| 521172 - Business District Distribution | 29,461 | 23,500 | 29,000 | 30,000 | 6,500 |
| 521180 - Contractual Settlements | 2,038 | 1,200 | 4,265 | 1,200 | - |
| 521230 - Medical Services | 928 | 5,075 | 3,075 | 675 | (4,400) |
| 521275 - Special Appropriations | 316,424 | 360,095 | 360,095 | 387,510 | 27,415 |
| 521290 - Other Professional Service | 410,939 | 287,187 | 190,312 | 179,394 | (107,793) |
| 521510 - Court Reporting Services | - | 500 | 250 | 500 | - |
| 521520 - Legal Service/Retainer | 366,000 | 324,000 | 324,000 | 324,000 | - |
| 521540 - Outside Litigation | 32,143 | 82,500 | 53,254 | 38,000 | (44,500) |
| 521550 - Prosecutor Service/Retainer | 33,802 | 48,000 | 72,000 | 58,625 | 10,625 |
| 522125 - Dues, Memberships, Subscriptions | 36,373 | 41,382 | 42,185 | 42,607 | 1,225 |
| 522145 - Postage | 62,816 | 72,974 | 72,151 | 68,670 | (4,304) |
| 522150 - Printing And Publishing | 29,129 | 35,610 | 37,815 | 32,820 | (2,790) |
| 522155 - Rentals | 3,447 | 3,448 | 3,448 | 3,448 | - |
| 522230 - Equipment Maintenance | 110,969 | 570,652 | 564,407 | 124,695 | (445,957) |
| 523020 - Selection & Promotions | 10,023 | 19,100 | 6,427 | 13,891 | (5,209) |
| 523030 - Trustee Expenses | 11,122 | 9,490 | 3,193 | 8,356 | (1,135) |
| 524010 - Association Fees Lot 16 | 8,873 | - | - | - | - |
| Total Contractual | 4,459,100 | 5,024,911 | 4,654,310 | 4,318,653 | (706,258) |
| Commodities | | | | | |
| 531080 - Electronic Eqpt & Supplies | 1,538 | 2,250 | 2,050 | 3,325 | 1,075 |
| 531110 - General Office Supplies | 19,419 | 19,250 | 13,000 | 2,575 | (16,675) |
| 531140 - Meeting Supplies | 698 | - | - | - | - |
| 531225 - Traffic Control Supplies | 1,116 | 1,600 | 912 | 912 | (688) |
| 531230 - Uniforms/Shoe | 23,950 | 26,700 | 24,056 | 25,700 | (1,000) |
| 535050 - Other Supplies/Tools | 65,067 | 43,104 | 31,947 | 53,426 | 10,322 |
| Total Commodities | 111,788 | 92,904 | 71,965 | 85,938 | (6,966) |

| VMO | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|----------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| Other Charges | | | | | |
| 540070 - Contingencies | - | 400,000 | 200,000 | 200,000 | (200,000) |
| 540190 - Other Expenses | - | 8,725 | 10,250 | 1,725 | (7,000) |
| 540195 - Bad Debt Expense | 1,104 | 10,000 | 5,000 | 5,000 | (5,000) |
| 540280 - Reimbursable Expense | 325,326 | - | - | - | - |
| 540300 - Training | 64,622 | 152,571 | 31,324 | 26,935 | (125,636) |
| 540305 - Tuition Reimbursement | 13,959 | 40,000 | 30,000 | 20,000 | (20,000) |
| 540310 - Travel Reimbursement | 1,932 | 2,600 | - | 575 | (2,025) |
| Total Other Charges | 406,943 | 613,896 | 276,574 | 254,235 | (359,661) |
| Interfund Charges | | | | | |
| 560010 - CERF Charges | 284,698 | 293,374 | 293,374 | 293,374 | - |
| 560040 - FRRF Charges | 207,300 | 285,435 | 285,435 | 285,435 | - |
| 560070 - General Liability Insurance | 642,106 | 619,911 | 619,911 | 723,651 | 103,740 |
| 560090 - MERF Charges | 816 | - | - | - | - |
| 560100 - Risk Management Fixed Charges | 656,744 | 499,136 | 499,136 | 489,506 | (9,630) |
| Total Interfund Charges | 1,791,664 | 1,697,856 | 1,697,856 | 1,791,966 | 94,110 |
| VMO Total | 13,742,299 | 15,305,391 | 14,100,043 | 14,129,567 | (1,175,824) |

Village Manager's Office

The Village Manager's Office (VMO) provides overall coordination of municipal functions while operating with a structure of two divisions (Administration and Joint Dispatch). The Department includes the Village Manager, appointed by the Board of Trustees, who is the Chief Administrative Officer of the Village of Glenview and is responsible for implementing policies established by the Village Board. All Village departments are under the administrative authority of the Village Manager. These functions are primarily accounted for in the Corporate, Water and the Insurance and Risk Funds.

The Village Manager's Office is staffed with ten (10) full-time and one (1) part-time in Administration (Village Manager, Deputy Village Manager, Assistant Village Manager, (2) Assistants to the Village Manager, Deputy Village Clerk/Executive Assistant, Special Projects Manager, Human Resources (HR) Generalist, Cable TV Coordinator, Cable Production Assistant, and Communications Manager) and 45 full-time and 8 part-time in Joint Dispatch (Director of Public Safety Support Services, Deputy Director of Public Safety Support Services, Quality Assurance Training Supervisor, Application Support Specialist, six (6) Shift Supervisors, 35 Telecommunicators, and eight (8) part-time Telecommunicators).

Personnel Expenditures

| | | |
|--------------------------------|--------------------|--------------------|
| Regular Salaries 511110 | 2020 Budget | 2021 Budget |
| | \$4,183,458 | \$4,220,976 |

Accounts for the salary expense of the full-time employees in the Village Manager's Office. The 2021 budget includes a 2.5% merit pay pool for non-union employees. There is a net decrease of two telecommunicator positions and one Assistant to the Village Manager position in the 2021 budget vs. the 2020 budget.

| Salary Allocation by Fund | | | | | | | |
|------------------------------------------|-------------|-------------|--------------|------------------------|-----------------------|------------------------|-------------|
| Position | Corp | STAF | Water | Wholesale Water | Sanitary Sewer | Ins. & Risk | FRRF |
| Village Manager | 94% | - | - | 6% | - | - | - |
| Deputy Village Manager | 70% | 30% | - | - | - | - | - |
| Assistant Village Manager | 70% | - | - | - | - | 30% | - |
| Special Projects Manager | 90% | - | 10% | - | - | - | - |
| Deputy Village Clerk/Exec Assistant | 100% | - | - | - | - | - | - |
| Director of Public Safety Support | 100% | - | - | - | - | - | - |
| Deputy Director of Public Safety Support | 100% | - | - | - | - | - | - |
| New World Application Support | 100% | - | - | - | - | - | - |
| QA Training Supervisor | 100% | - | - | - | - | - | - |
| (6) Shift Supervisor | 100% | - | - | - | - | - | - |
| (35) Telecommunicator | 100% | - | - | - | - | - | - |
| (2) Assistant to the Village Manager | 40% | - | 30% | 5% | 5% | 15% | 5% |
| Cable TV Coordinator | 100% | - | - | - | - | - | - |
| Cable Production Assistant | 100% | - | - | - | - | - | - |
| Human Resources Generalist | 70% | - | - | - | - | 30% | - |

| | | |
|---------------------------------|--------------------|--------------------|
| Part Time Salaries 51120 | 2020 Budget | 2021 Budget |
| | \$254,967 | \$275,452 |

Accounts for the salary expense of the Village President, six (6) Trustees, Communications Manager, and eight (8) PT Telecommunicators. The 2021 budget includes a 2.5% merit pay pool for non-exempt part-time employees.

| | | |
|---------------------------------|--------------------|--------------------|
| Overtime Salaries 511210 | 2020 Budget | 2021 Budget |
| | \$1,076,466 | \$840,123 |

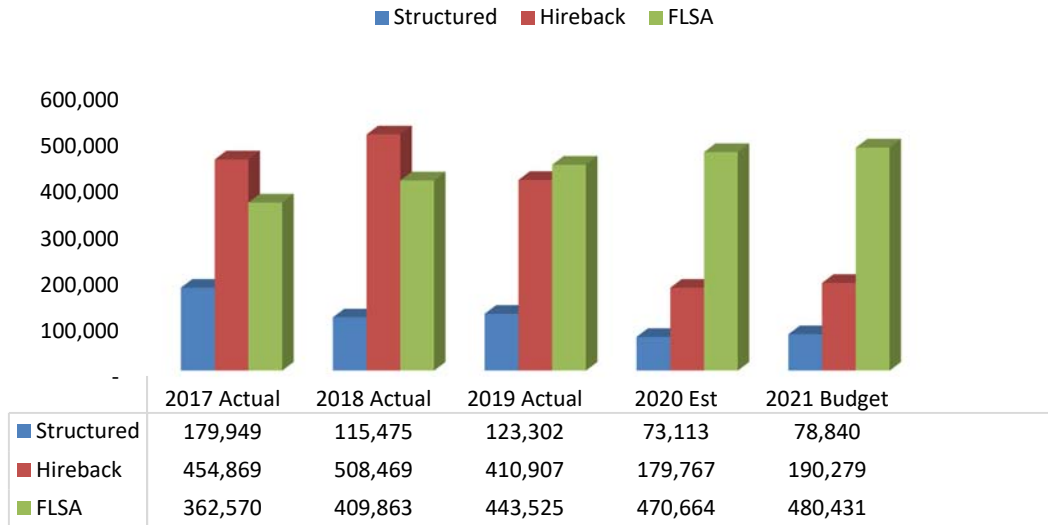
Accounts for the overtime salaries associated with Joint Dispatch for Telecommunicators and supervisors, GVTV and overtime costs incurred for special appropriations events:

| | |
|----------------|------------------|
| Joint Dispatch | \$749,550 |
| GVTV | \$1,373 |
| Special Events | \$89,200 |
| TOTAL | \$840,123 |

Joint Dispatch Overtime:

- **Structured \$78,840** – Overtime related to staff attending meetings, training, drills, festivals, public education events, and for holiday pay for staff working their regular shift on holidays. The 2021 budgeted amount represents a 36% decrease over 2020 largely due to anticipated changes to in-person training and meetings as a result of the coronavirus pandemic.
- **Hireback \$190,279** –The 2021 Hireback amount is a 51% decrease from 2020 budget. The coronavirus pandemic has resulted in some significant changes in how the center operates and covers positions. Use of the STARCOM radio system allows Joint Dispatch to operate more efficiently by combining talk groups and allowing minimum staffing to be adjusted as needed, based on call volume rather than coverage. The changes made during Illinois’ Flattening (phase 2) are being carried over into Illinois’ Recovery (Phase 3). It is expected that operational changes will carry over into 2021. This amount may need to be reviewed and possibly adjusted if there is turnover within the dispatch center.
- **FLSA \$480,431** - Overtime due to being on a 12-hour schedule. Per the Fair Labor Standards Act (FLSA), Telecommunicators must be paid overtime for every hour worked over 40 hours in a week. Each Telecommunicator works 36-48 hour weeks each year, resulting in 208 hours of overtime pay per employee on the 12-hour schedule).

Joint Dispatch Overtime 2016 - 2021



GVTV Overtime:

- Afterhours and weekend coverage of special events for GVTV broadcasting in a total 2021 budget amount of \$1,373, which is based on an anticipated 60 hours of overtime for GVTV staff for Memorial Day, July 4th and other community events that require GVTV coverage.

Community Special Events Overtime:

- Overtime related to Police, Fire and Public Works work at Glenview Memorial Day Parade, Summerfest, July 4th Festivities (Twilight Show partially offset by the Park District) Blocktoberfest, Holiday in the Park, and two additional community events hosted by the Chamber of Commerce in the total amount of \$89,200.

| Event | Amount |
|--------------------------------|-----------------|
| Memorial Day Parade | \$1,700 |
| Glenview Summerfest | \$17,500 |
| Glenview Fourth of July (July) | \$37,000 |
| Blocktoberfest (September) | \$16,500 |
| Holiday in the Park | \$5,500 |
| Two Planned Community Events | \$11,000 |
| TOTAL | \$89,200 |

| | | |
|---------------------------|--------------------|--------------------|
| Holiday Pay 511230 | 2020 Budget | 2021 Budget |
| | \$90,216 | \$89,681 |

Accounts for the costs of 56 hours of holiday pay for Joint Dispatch Supervisors, full-time Telecommunicators (per the union contract), and one part-time Telecommunicator.

| | | |
|-----------------------------|--------------------|--------------------|
| Longevity Pay 511240 | 2020 Budget | 2021 Budget |
| | \$22,610 | \$23,672 |

Longevity amount is paid to non-exempt VMO employees with 7 or more years of service hired prior to 7/17/2012 per the Employee Handbook (8 employees) and to Telecommunicators hired prior to 10/1/2011 with 7 or more years of service per the union contract (8 employees). Longevity amounts are included in union contracts and the employee handbook at a specific point in time and are increased annually based on the annual September change in CPI. The estimated change in CPI is 1.7% based on the prior years. Longevity is allocated across funds in the same proportions as regular salaries.

| | | |
|---------------------------------|--------------------|--------------------|
| Vacation Buy Back 511270 | 2020 Budget | 2021 Budget |
| | \$27,500 | \$27,450 |

Accounts for the vacation time compensation paid to Village employees for a certain number of accrued and unused vacation hours in accordance with union contracts and the Employee Handbook.

| | | |
|-------------------------------------|--------------------|--------------------|
| Deferred Compensation 512110 | 2020 Budget | 2021 Budget |
| | \$10,319 | \$18,820 |

Accounts for a portion of the deferred compensation provided to the Village Manager (94%) and Deputy Village Manager (70%), Assistant Village Manager (70%), and Director of Public Safety Support (100%) at 3% of their base salary. Deferred compensation is allocated across funds in the same proportions as regular salaries.

| | | |
|------------------------------|--------------------|--------------------|
| Auto Allowance 512120 | 2020 Budget | 2021 Budget |
| | \$19,368 | \$24,768 |

Accounts for a portion of the vehicle allowance provided to the Village Manager (\$7,200), Deputy Village Manager, Assistant Village Manager, and Director of Public Safety Support at \$6,000 per year each, and to the Deputy Director of Public Safety Support Services at \$3,600 per year respectively. Auto allowance is allocated across funds in the same proportions as regular salaries.

| | | |
|-----------------------------|--------------------|--------------------|
| FICA Payments 514110 | 2020 Budget | 2021 Budget |
| | \$444,694 | \$440,848 |

Accounts for the employer portion of FICA (Social Security (6.2%) and Medicare (1.45%)) payments for salaries, longevity, deferred compensation, auto allowance, and the Vacation Buy Back program.

| | | |
|-----------------------------|--------------------|--------------------|
| IMRF Payments 514210 | 2020 Budget | 2021 Budget |
| | \$712,857 | \$680,952 |

Accounts for the employer's share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions related to the salaries, longevity, deferred compensation, and the Vacation Buy Back program for eligible

employees. The 2021 employer rate is 11.79% of IMRF wages. The 2021 rate is 3.9% lower than the 2020 rate of 12.27%.

| | | |
|--------------------------------|--------------------|--------------------|
| Health Insurance 514410 | 2020 Budget | 2021 Budget |
| | \$704,409 | \$700,194 |

Accounts for the employer portion of the health and dental insurance coverage for eligible participants. The Village offers employees choices between two plans which include an HMO option and a PPO option.

| | | |
|-----------------------------------------|--------------------|--------------------|
| Incentive and Recognition 515300 | 2020 Budget | 2021 Budget |
| | \$3,460 | \$2,200 |

Accounts for employee recognition within Dispatch. Includes supplies for National Telecommunicator Week (\$1,000), years of service recognition (\$400), and purchase of holiday meals on Christmas Day and Thanksgiving Day (\$800).

| | | |
|-----------------------------|--------------------|--------------------|
| Bonus Program 515305 | 2020 Budget | 2021 Budget |
| | \$325,500 | \$333,640 |

Accounts for the Village-wide employee bonus program.

Contractual Expenditures

| | | |
|----------------------------------------------|--------------------|--------------------|
| Economic Development Agreement 521171 | 2020 Budget | 2021 Budget |
| | \$3,140,198 | \$3,004,262 |

Accounts for contractual agreements for economic development.

| | | |
|----------------------------------------------|--------------------|--------------------|
| Business District Distribution 521172 | 2020 Budget | 2021 Budget |
| | \$23,500 | \$30,000 |

Accounts for the tax distribution for the Chestnut/Waukegan Business District to the developer per the incentive agreement. The 2021 budget was increased to \$30,000 account for additional food and beverage sales in the district.

| | | |
|---------------------------------------|--------------------|--------------------|
| Contractual Settlements 521180 | 2020 Budget | 2021 Budget |
| | \$1,200 | \$1,200 |

Accounts for costs for legal services not related to professional legal services (i.e. county filing fees, legal paid shipping, etc.).

| | | |
|--------------------------------|--------------------|--------------------|
| Medical Services 521230 | 2020 Budget | 2021 Budget |
| | \$5,075 | \$675 |

Accounts for random drug testing, fitness for duty assessments, and other tests for cause/agreements to test for Joint Dispatch, Administrative Services, Community Development and the Village Manager’s Office. Medical services for Public Works, Police, and Fire departments can be found in those individual department budgets.

| Function | Services | Qty | Unit Cost | Total Cost |
|-----------------|-------------------------------------------------|------------|------------------|-------------------|
| Dispatch | Random Drug Testing | 4 | \$100 | \$400 |
| Dispatch | Random Drug Testing – Annual Administrative Fee | 1 | \$275 | \$275 |
| TOTAL | | | | \$675 |

| | | |
|--------------------------------------|--------------------|--------------------|
| Special Appropriations 521275 | 2020 Budget | 2021 Budget |
| | \$360,095 | \$387,510 |

Accounts for the cost of supporting non-profits and Village-sponsored programs that benefit Village residents. Grant applications are evaluated by a staff committee and funding recommendations are provided to the Village Board for final review and approval.

| | | |
|-------------------------------------------|--------------------|--------------------|
| Other Professional Services 521290 | 2020 Budget | 2021 Budget |
| | \$287,187 | \$179,394 |

Accounts for the service fees for outside firms and agencies that support the work of the Village Manager’s Office Department. For a more detailed description of non-routine expenditures, please see the content below the chart.

| Function | Professional Services | Qty | Unit Cost | Total Cost |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------------|-------------------|
| VMO | Glenkirk Recycling Agreement – Paid monthly for removal of aluminum cans by Glenkirk residents. | 4 | \$200 | \$800 |
| VMO | Twilight Show (July 4 th fireworks) Traffic Control Vendor Agreement - to augment Police personnel for traffic control related to the Park District fireworks display | 1 | \$10,815 | \$10,815 |
| VMO | Other Professional Service Consultation Contracts <i>(see below)</i> | 12 | \$5,000 | \$60,000 |
| VMO | Recording Secretary for regular and special Village Board meetings | 30 | \$300 | \$9,000 |
| Communications | Public Relations Consulting Services | 1 | \$5,000 | \$5,000 |
| Legal | Municipal Code update | 1 | \$5,200 | \$5,200 |
| Legal | Municipal Code Administration Fee | 1 | \$1,350 | \$1,350 |
| Legal | Administrative Law Judge for adult and juvenile administrative proceedings related to legal violations | 12 | \$1,250 | \$15,000 |
| HR | Recording Secretary Board of Fire and Police Commissioners | 6 | \$350 | \$2,100 |

| Function | Professional Services | Qty | Unit Cost | Total Cost |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------|------------|------------------|-------------------|
| Dispatch | Rapid Notification license fee (<i>see below</i>) | 1 | \$24,491 | \$24,000 |
| Dispatch | Language line translation service vendor agreement. | 1 | \$2,000 | \$2,000 |
| Dispatch | Smart 911 (<i>see below</i>) | 1 | \$15,546 | \$15,546 |
| Dispatch | Power DMS | 1 | \$5,098 | \$5,098 |
| Dispatch | ProQA Annual Software Licensing for Emergency Medical Dispatch Programs (Medical Protocols) and Aqua (Quality Assurance) (<i>see below</i>) | 1 | \$16,660 | \$16,660 |
| Dispatch | Frontline Parking and Vacation Watch system (<i>see below</i>) | 1 | \$6,825 | \$6,825 |
| | | | TOTAL | \$179,394 |

Consultation Services

\$60,000

From time to time, the Village works with consultants in a specialized field of work to provide data analysis, legislative support and consultation on County, State and Federal projects that impact the residents of Glenview. The 2021 budget was developed based on anticipated needs in addressing Federal, State and regional initiatives.

Rapid Notification

\$24,000

Rapid notification systems are used to disseminate information to large groups of people via phone call, text message, and email. Information can be for boil orders, water main breaks, missing persons, or other information that may have a time sensitive component to the message. The Village is using Rave Alert for rapid notification. In 2019 staff negotiated a shared purchase amongst Joint Dispatch Customers. The 2021 amount is represented as Glenview’s share of the annual licensing agreement. The total cost of Rave Alert for all agencies in the purchase is \$24,000 of which Glenview pays \$3,333. Glenview pays the annual license fees each agency and is then reimbursed by the agency for their share of the fee.

Smart 911

\$15,546

Smart 911 is a service that allows residents to voluntarily register and provide medical and family information that would be beneficial for public safety to have access to in the event of the person calling 911. Smart 911 is owned by Rave, the same company operating our rapid notification system. Smart 911 is a shared purchase of which Glenview pays \$3,039 of the \$15,546 annual license fee. Glenview pays the annual license fees for each agency and is then reimbursed by the agency for their share of the fee.

Emergency Medical Dispatch ProQA and Aqua Software

\$16,660

In 2018, Glenview purchased ProQA software for the Emergency Medical Dispatch program. In 2020, 4 additional licenses were added. The annual license fee is regularly \$1,500 per license. Also in 2020, Glenview signed a multi-year agreement for support which resulted in a discount in licensing. The discount for the multi-year agreement is 20% resulting in a license cost of \$1,190 per license per year for 14 licenses.

Frontline

\$6,825

Frontline is a public safety tool for tracking parking permission and vacation watches. Allows for public access to enter their own information rather than call into the police department or dispatch. Taking phone calls for parking permission occupies a significant amount of time.

| | | |
|----------------------------------------|--------------------|--------------------|
| Court Reporting Services 521510 | 2020 Budget | 2021 Budget |
| | \$500 | \$500 |

Accounts for the cost of court reporting services as needed for depositions or other litigation events. Historically, these expenditures have ranged from \$0-\$1,500 based on need. Due to the infrequent usage of court reporting, the 2021 budget remains at one session at \$500.

| | | |
|--------------------------------------|--------------------|--------------------|
| Legal Service/Retainer 521520 | 2020 Budget | 2021 Budget |
| | \$324,000 | \$324,000 |

Accounts for the cost of the Village Attorney (Ancel/Glink) retainer for general work, FOIA consultation, attended required Village Board and Commission meetings and other work per the terms of their agreement.

In 2019, the Village completed a review of legal services related to general legal counsel, prosecutorial services, employment law, and labor management. The evaluation considered a number factors including experience, size and depth of the firm, concentration on municipal law, practices areas, and potential cost. Based on the evaluation, the Village’s Board of Trustees appointed Ancel/Glink as the Village Attorney.

| | | |
|----------------------------------|--------------------|--------------------|
| Outside Litigation 521540 | 2020 Budget | 2021 Budget |
| | \$82,500 | \$38,000 |

This account records the cost of general labor for advice and special litigation in the 2021 amount of \$35,000 based on 2021 project initiatives and trend history. Joint Dispatch includes \$3,000 for general labor and personnel costs.

| | | |
|----------------------------------|--------------------|--------------------|
| Prosecutor Service 521550 | 2020 Budget | 2021 Budget |
| | \$48,000 | \$58,625 |

Accounts for prosecutorial services (Robbins, Salomon & Patt) for traffic citations, including moving violations and other petty offenses at the Circuit Court of Cook County’s Second Municipal District in Skokie as well as review of all requests for expungement and/or sealing of traffic records (\$21,000). Also accounts for prosecutorial services related to the Village’s Administrative Adjudication for property code violations, local ordinance police violations, and other local ordinance police violations committed by juveniles (\$37,625).

| | | |
|----------------------------------------------------|--------------------|--------------------|
| Dues, Memberships, and Subscriptions 522125 | 2020 Budget | 2021 Budget |
| | \$41,382 | \$42,607 |

Accounts for the Village Manager’s Office and Village Board of Trustee’s participation in various organizations. These organizational memberships provide services such as training, professional development, and useful information.

| Function | Membership | Qty | Unit Cost | Total Cost |
|-----------------|-------------------------------------------------------------|------------|------------------|-------------------|
| VMO | Northwest Municipal Conference (NWMC) annual membership fee | 1 | \$22,793 | \$22,793 |
| VMO | Illinois Municipal League (IML) | 1 | \$2,500 | \$2,500 |

| Function | Membership | Qty | Unit Cost | Total Cost |
|-----------------|-------------------------------------------------------------------------------------------------------------|-----|--------------|-----------------|
| VMO | Metropolitan Mayors Caucus | 1 | \$2,100 | \$2,100 |
| VMO | Localgovnews.org subscription | 1 | \$1,920 | \$1,920 |
| VMO | Capitol Fax Online Newsletter Subscription | 1 | \$500 | \$500 |
| VMO | Crain's Annual Subscription | 1 | \$169 | \$169 |
| VMO | International City/County Management Association (ICMA) dues for Village Manager and Deputy Village Manager | 2 | \$1,400 | \$2,800 |
| VMO | Illinois City/County Management Association (ILCMA) dues for Village Manager | 1 | \$500 | \$500 |
| VMO/ HR | International City/County Management Association (ICMA) dues for (2) VMO staff and (3) HR staff | 5 | \$190 | \$950 |
| VMO/ HR | Illinois City/County Management Association (ILCMA) dues for (3) VMO staff and (3) HR staff | 6 | \$205 | \$1,230 |
| Communi cations | Online Newspaper Subscriptions | 1 | \$150 | \$150 |
| Communi cations | City-County Communications & Marketing Association (3CMA) Awards Entry | 1 | \$300 | \$300 |
| Communi cations | Illinois National Association of Telecommunications Officers and Advisors (NATOA) | 1 | \$90 | \$90 |
| Communi cations | Adobe Stock Image Library for Social Media/Marketing | 12 | \$99 | \$1,188 |
| HR | IPELRA/NPELRA Membership dues Assistant Village Manager/Generalist | 2 | \$250 | \$500 |
| HR | SHRM membership – Assistant Village Manager | 1 | \$219 | \$219 |
| HR | CityTech USA - PublicSalary.com | 1 | \$720 | \$720 |
| Dispatch | Assoc. of Public Safety Communications Officials (APCO) | 1 | \$339 | \$339 |
| Dispatch | National Emergency Number Association Membership | 2 | \$142 | \$284 |
| Dispatch | Licenses with IL Dept. of Public Health for Emergency Medical Dispatch certifications | 5 | \$40 | \$200 |
| Dispatch | IL Public Employer Labor Relations Association (IPELRA) membership | 1 | \$230 | \$230 |
| Dispatch | CPR and AED certifications and renewals | 15 | \$125 | \$1,875 |
| Dispatch | Priority Dispatch Emergency Medical Dispatch renewals | 1 | \$1,050 | \$1,050 |
| | | | TOTAL | \$42,607 |

| Postage 522145 | 2020 Budget | 2021 Budget |
|----------------|-------------|-------------|
| | \$72,974 | \$68,670 |

Accounts for the postage costs for routine outgoing mail Village-wide and mailing 10 issues of the Village Newsletter and bulk mailing for special event notifications. Additional expenses include routine shipping costs and mailings for new resident information.

| Function | Postage | Qty | Unit Cost | Total Cost |
|----------------|------------------------------|-----|-----------|------------|
| General Gov't | Routine Village Hall postage | 12 | \$1,416 | \$17,000 |
| VMO | Routine shipping postage | 1 | \$700 | \$700 |
| Communications | Village newsletter | 10 | \$4,840 | \$48,400 |
| Communications | Open house postcard mailing | 1 | \$350 | \$350 |

| Function | Postage | Qty | Unit Cost | Total Cost |
|----------------|-----------------------------------------------------------------------------------|-----|-----------|-----------------|
| Communications | New resident packet postage shared between the Village, Park District and Chamber | 750 | \$2.96 | \$2,220 |
| TOTAL | | | | \$68,670 |

| Printing and Publishing 522150 | 2020 Budget | 2021 Budget |
|--------------------------------|-----------------|-----------------|
| | \$35,610 | \$32,820 |

Accounts for the cost of printing the following items:

| Function | Description | Qty | Unit Cost | Total Cost |
|----------------|------------------------------------------------------------------------------|-----|-----------|-----------------|
| Communications | 10 issues of Village Report | 10 | \$3,000 | \$30,000 |
| Communications | Constant Contact subscription for e-newsletters | 1 | \$1,050 | \$1,050 |
| Communications | New resident packet folders and inserts | 1 | \$1,150 | \$1,150 |
| Communications | Resident handbook cover stock paper | 3 | \$65 | \$195 |
| Communications | Resident open house postcards | 1 | \$175 | \$175 |
| Communications | Resident open house and visitor table promotional items for community events | 1 | \$250 | \$250 |
| TOTAL | | | | \$32,820 |

| Rentals 522155 | 2020 Budget | 2021 Budget |
|----------------|----------------|----------------|
| | \$3,448 | \$3,448 |

Accounts for the cost of one Digital Mailing System lease agreement located at Village Hall in the quarterly amount of \$862.

| Equipment Maintenance 522230 | 2020 Budget | 2021 Budget |
|------------------------------|------------------|------------------|
| | \$570,652 | \$124,695 |

Accounts for the cost of regularly scheduled maintenance to existing or newly purchase equipment in Joint Dispatch.

| Description | 2020 Budget | 2021 Budget |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|
| Maintenance Agreement and software and hardware upgrade for dispatch MCC7500 radio consoles. The cost represents the third year of a three-year contract to provide a required software update, and maintenance to the dispatch radio consoles. Total three year cost of \$240,000 represents approximately \$40,000 less than the cost would be to purchase the software and hardware, plus individual year maintenance agreements annually. | \$80,000 | \$80,000 |
| Maintenance agreement for non-STARCOM and STARCOM radio equipment. Cost is an estimate pending receiving quote from the vendor. | \$7,080 | \$6,840 |
| Purchase, replacement, and repair of headsets and parts, used by Telecommunicators. | \$6,400 | \$3,200 |

| Description | 2020 Budget | 2021 Budget |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
| Outdoor weather warning system maintenance | \$4,300 | \$4,555 |
| Maintenance Agreement for Dispatch portion of Fire Station Alerting | \$0 | \$25,100 |
| Maintenance Agreement for 15 Dispatch furniture positions | \$0 | \$5,000 |
| Westnet Station Alerting maintenance (one-time 2020 project). | \$5,000 | \$0 |
| Replacing the Fire Station alerting system for Fire Department customers of Joint Dispatch. Other agency portion offset by revenue (one-time 2020 project). | \$467,872 | \$0 |
| TOTAL | \$570,652 | \$124,695 |

| Selections and Promotions 523020 | 2020 Budget | 2021 Budget |
|-----------------------------------------|--------------------|--------------------|
| | \$19,100 | \$13,891 |

Accounts for the costs of pre-employment tests and processes used during the selection process for new hires and promotions for Village Hall and Dispatch departments. Selections and promotions services for Public Works, Police, and Fire departments can be found in those individual department budgets.

| Function | Selections and Promotions | Quantity | Unit Cost | Total Cost |
|-----------------|--------------------------------------------|-----------------|------------------|-------------------|
| HR | Village Hall Job Advertisements | 10 | \$100 | \$1,000 |
| HR | Village Hall Background Check | 10 | \$200 | \$2,000 |
| Dispatch | Background Check | 10 | \$200 | \$2,000 |
| Dispatch | Polygraph | 10 | \$200 | \$2,000 |
| Dispatch | Psychological Evaluation | 7 | \$625 | \$4,375 |
| Dispatch | Pre-employment Physical | 7 | \$223 | \$1,561 |
| Dispatch | Job Advertisements | 7 | \$100 | \$700 |
| Dispatch | Expedited Pre-employment results as needed | 3 | \$85 | \$255 |
| TOTAL | | | | \$13,891 |

| Trustee Expenses 523030 | 2020 Budget | 2021 Budget |
|--------------------------------|--------------------|--------------------|
| | \$9,490 | \$8,356 |

Accounts for expenses incurred and programs led by the Village Board of Trustees.

| Function | Description | Qty | Unit Cost | Total Cost |
|-----------------|--------------------------------------------------------------------------|------------|------------------|-------------------|
| VMO | Civic Awards dinner | 1 | \$500 | \$500 |
| VMO | Northwest Municipal Conference – Legislative Activities | 1 | \$675 | \$675 |
| VMO | President’s Scholarship to Glenbrook South student | 1 | \$1,000 | \$1,000 |
| VMO | Board of Trustees meeting supplies | 1 | \$600 | \$600 |
| VMO | Officials’ Dinner | 1 | \$3,500 | \$3,500 |
| VMO | 25-Year Employee Recognition Gift Card and Engraved Plaque | 7 | \$203 | \$1,418 |
| VMO | Recognition for retiring Board and Commission members | 7 | \$25 | \$175 |
| VMO | New Trustee materials including photos, shirts, and orientation supplies | 4 | \$122 | \$488 |
| TOTAL | | | | \$8,356 |

Commodities

| | | |
|---------------------------------------------------|--------------------|--------------------|
| Electronic Equipment & Supplies 531080 | 2020 Budget | 2021 Budget |
| | \$2,250 | \$3,325 |

Accounts for items such as DVDs, SD cards, video cables, connectors, and adapters and batteries for GVTV based on three year trend data.

| | | |
|---------------------------------------|--------------------|--------------------|
| General Office Supplies 531110 | 2020 Budget | 2021 Budget |
| | \$19,250 | \$2,575 |

Accounts for office supplies used in the Village Manager’s Office (\$1,100) and Dispatch (\$725) as well as postage machine supplies for the Municipal Center postage machine (\$750). These figures were developed through a review of previous year expenditures and anticipated 2021 needs. This account previously accounted for office supplies across all Village departments however those expenditures have been moved to the responsible departments.

| | | |
|----------------------------------------|--------------------|--------------------|
| Traffic Control Supplies 531225 | 2020 Budget | 2021 Budget |
| | \$1,600 | \$912 |

Accounts for 4th of July Twilight Show (fireworks) crowd and traffic control supplies (i.e. signs, cones, flares and direction glow-sticks), which is based on historical two year spend.

| | | |
|--------------------------------|--------------------|--------------------|
| Uniform and Shoe 531230 | 2020 Budget | 2021 Budget |
| | \$26,700 | \$25,700 |

Full-time uniform allowance, \$600 per Telecommunicator. Part-time uniforms are initially provided and then replaced as needed. Reductions are due to eliminating two positions, and reducing purchases for part-time staff.

| Function | Description | Qty | Unit Cost | Total Cost |
|-----------------|----------------------------------------------|------------|------------------|-------------------|
| Dispatch | Full-Time Telecommunicator Uniform Allowance | 42 | \$600 | \$25,200 |
| Dispatch | Part-Time Telecommunicator Uniform Allowance | 1 | \$500 | \$500 |
| | | | TOTAL | \$25,700 |

| | | |
|------------------------------------|--------------------|--------------------|
| Other Supplies/Tools 535050 | 2020 Budget | 2021 Budget |
| | \$43,104 | \$53,426 |

Accounts for office and miscellaneous supplies used by the Board, Manger’s Office, and Dispatch. The 2021 budget also includes expenditures for Municipal Center furniture replacement for the tables and chairs in the Appleyard Training Room. This account previously accounted for coffee supplies across all Village departments however those expenditures have been moved to the responsible departments.

| Function | Other Supplies/Tools | Qty | Unit Cost | Total Cost |
|-----------------|------------------------------------------|------------|------------------|-------------------|
| General Gov't | Village logo apparel | 125 | \$52 | \$6,500 |
| General Gov't | Appleyard Conference Room Furniture | 1 | \$40,000 | \$40,000 |
| VMO | Biannual all supervisor meeting supplies | 2 | \$1,000 | \$2,000 |
| VMO | Coffee Supplies for Manager's Office | 1 | \$150 | \$150 |
| HR | Labor law posters | 14 | \$34 | \$476 |
| HR | Meeting supplies | 3 | \$100 | \$300 |
| Dispatch | Dispatch center chairs repair parts | 1 | \$4,000 | \$4,000 |
| | | | TOTAL | \$53,426 |

Other Charges

| Contingencies 540070 | 2020 Budget | 2021 Budget |
|-----------------------------|--------------------|--------------------|
| | \$400,000 | \$200,000 |

Accounts for the reserve established for unforeseen expenses to be used at the Village Manager's direction. The 2021 budget was decreased to \$200,000 in response to the COVID-19 pandemic.

| Other Expenses 540190 | 2020 Budget | 2021 Budget |
|------------------------------|--------------------|--------------------|
| | \$8,725 | \$1,725 |

Accounts for acknowledgement of employee life events such as bereavement arrangements or cards for welcoming a new child (\$625), 9-1-1 public education material (\$800), and supplies including food for meetings hosted by Joint Dispatch (\$300).

| Bad Debt Expense 540195 | 2020 Budget | 2021 Budget |
|--------------------------------|--------------------|--------------------|
| | \$10,000 | \$5,000 |

Accounts for adjustments made to customer accounts that are older than one year. This is an estimate based on historical trend data.

| | | |
|------------------------|--------------------|--------------------|
| Training 540300 | 2020 Budget | 2021 Budget |
| | \$152,571 | \$26,935 |

Accounts for the employee development and professional development in specific areas. The training not only enhances the employees' career, but maintains and develops additional skills for the benefit of the organization and the residents served. Due to the COVID-19 pandemic, any training deemed non-essential has been eliminated from the 2021 budget.

| Function | Training | Qty | Unit Training Cost | Subtotal Training Cost | Unit Travel Cost | Subtotal Travel Cost | Total Travel & Training Cost |
|-----------------|----------------------------------------------------------|------------|---------------------------|-------------------------------|-------------------------|-----------------------------|-----------------------------------------|
| HR | Employee 1:1 coaching sessions | 1 | \$1,000 | \$1,000 | - | - | \$1,000 |
| HR | Harassment and discrimination live training sessions | 6 | \$1,000 | \$6,000 | - | - | \$6,000 |
| HR | Harassment and discrimination recorded training sessions | 1 | \$500 | \$500 | - | - | \$500 |
| Dispatch | IPSTA-911 Annual Conference | 4 | \$150 | \$600 | \$725 | \$2,900 | \$3,500 |
| Dispatch | New World Annual Conference | 3 | \$1,200 | \$3,600 | \$1,933 | \$5,800 | \$9,400 |
| Dispatch | Navigator Emergency Medical Dispatch Conference | 1 | \$535 | \$535 | \$1,900 | \$1,900 | \$2,435 |
| Dispatch | Emergency Medical Dispatch initial certification | 4 | \$400 | \$1,600 | - | - | \$1,600 |
| Dispatch | Software for creating in-house eLearning content | 1 | \$2,500 | \$2,500 | - | - | \$2,500 |
| TOTALS | | | | \$16,335 | | \$10,600 | \$26,935 |

| | | |
|-------------------------------------|--------------------|--------------------|
| Tuition Reimbursement 540305 | 2020 Budget | 2021 Budget |
| | \$40,000 | \$20,000 |

Accounts for the Village's tuition reimbursement program which is outlined in the Employee Handbook. The budgeted amount is based on historic utilization of this program.

| | | |
|------------------------------------|--------------------|--------------------|
| Travel Reimbursement 540310 | 2020 Budget | 2021 Budget |
| | \$2,600 | \$575 |

Accounts travel expenses associated with GVTV staff traveling to events (\$75) and Dispatch staff traveling to non-training functions including downstate and regional meetings (\$500).

Interfund Charges

| | | |
|----------------------------|--------------------|--------------------|
| CERF Charges 560010 | 2020 Budget | 2021 Budget |
| | \$293,374 | \$293,374 |

Accounts for charges from the Capital Equipment Replacement Fund (CERF) for future replacement of the Village Joint Dispatch equipment such as furniture, voice loggers, telephones, radios, and microwave communication equipment

| | | |
|----------------------------|--------------------|--------------------|
| FRRF Charges 560040 | 2020 Budget | 2021 Budget |
| | \$285,435 | \$285,435 |

Accounts for charges from the Facility Repair and Replacement Fund (FRRF) which sets aside resources for the major repairs and replacement of Village building components.

| | | |
|-------------------------------------------|--------------------|--------------------|
| General Liability Insurance 560070 | 2020 Budget | 2021 Budget |
| | \$619,911 | \$723,651 |

Accounts for the portion of the Village’s general liability insurance costs allocated to the Corporate Fund.

| | | |
|---------------------------------------------|--------------------|--------------------|
| Risk Management Fixed Charges 560100 | 2020 Budget | 2021 Budget |
| | \$499,136 | \$489,506 |

Accounts for the portion of the worker’s compensation insurance costs allocated to the Corporate Fund.

Administrative Services Department Summary

| | 2019 | 2020 | 2020 | 2021 | 2021 Bud. |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Administrative Services | Actual | Budget | Estimate | Budget | vs. |
| | | | | | 2020 Bud. |
| Personnel | 1,091,465 | 1,097,011 | 1,023,014 | 984,332 | (112,679) |
| Contractual | 3,193,281 | 3,586,325 | 3,501,528 | 3,662,359 | 76,034 |
| Commodities | 100,324 | 118,484 | 99,387 | 125,855 | 7,371 |
| Other Charges | 15,884 | 34,000 | 7,344 | 7,630 | (26,370) |
| Interfund Charges | 427,356 | 399,987 | 399,987 | 399,987 | - |
| Administrative Services Total | 4,828,309 | 5,235,807 | 5,031,260 | 5,180,163 | (55,644) |

Administrative Services Department Line Item Budget

| Administrative Services | 2019 | 2020 | 2020 | 2021 | 2021 Bud. |
|-------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Budget | Estimate | Budget | vs. |
| | | | | | 2020 Bud. |
| Personnel | | | | | |
| 511110 - Regular Salaries | 747,076 | 693,042 | 666,466 | 637,156 | (55,886) |
| 511120 - Part Time Salaries | 98,679 | 128,113 | 87,367 | 101,292 | (26,821) |
| 511210 - Overtime Salaries | 4,700 | 3,387 | 2,468 | 3,387 | - |
| 511240 - Longevity Pay | 4,542 | 5,454 | 5,454 | 4,261 | (1,193) |
| 511270 - Vacation Buy Back | 13,767 | 16,000 | 17,066 | 17,650 | 1,650 |
| 511280 - Sick Buy Back | 1,298 | 3,000 | 3,411 | 3,500 | 500 |
| 512110 - Deferred Comp | 4,095 | 4,182 | 4,182 | 1,076 | (3,106) |
| 512120 - Auto Allowance | 4,817 | 4,800 | 4,800 | 2,400 | (2,400) |
| 514110 - FICA Payments | 62,254 | 63,382 | 57,858 | 59,581 | (3,801) |
| 514210 - IMRF Payments | 82,443 | 102,862 | 101,153 | 89,278 | (13,584) |
| 514410 - Health Insurance | 67,792 | 72,789 | 72,789 | 64,751 | (8,038) |
| Total Personnel | 1,091,465 | 1,097,011 | 1,023,014 | 984,332 | (112,679) |
| Contractual | | | | | |
| 521110 - Actuarial Services | 2,100 | 4,250 | 4,250 | 1,500 | (2,750) |
| 521140 - Audit Services | 44,753 | 48,138 | 45,925 | 49,471 | 1,333 |
| 521150 - Bank Service Charges | 16,841 | 16,460 | 16,800 | 16,800 | 340 |
| 521290 - Other Professional Service | 255,971 | 362,365 | 417,322 | 327,322 | (35,043) |
| 521205 - Finance and Accounting Services | 985,574 | 1,019,415 | 995,030 | 997,362 | (22,053) |
| 521215 - Information Technology | 497,078 | 621,867 | 634,953 | 670,620 | 48,753 |
| 522115 - Cell Phone Service & Equipment | 118,965 | 121,815 | 121,815 | 114,543 | (7,272) |
| 522120 - Document Destruction | 1,778 | 1,800 | 1,800 | 1,800 | - |
| 522125 - Dues, Memberships, Subscriptions | 4,457 | 4,704 | 4,039 | 3,848 | (856) |
| 522145 - Postage | - | - | - | 3,360 | 3,360 |
| 522150 - Printing And Publishing | 2,784 | 4,695 | 2,020 | 5,720 | 1,025 |
| 522160 - Software Licensing | 938,426 | 1,087,847 | 964,605 | 1,175,823 | 87,976 |
| 522170 - Telephone | 324,554 | 292,969 | 292,969 | 294,190 | 1,221 |
| Total Contractual | 3,193,281 | 3,586,325 | 3,501,528 | 3,662,359 | 76,034 |
| Commodities | | | | | |
| 531025 - Audio Visual Supplies | 10,467 | 5,200 | 5,200 | 4,000 | (1,200) |
| 531030 - Batteries (Specialized) | 3,236 | 2,880 | 2,880 | 11,880 | 9,000 |
| 531060 - Computer Supplies | 2,546 | 6,500 | 6,500 | 6,500 | - |
| 531070 - Computer/Printer/Copier Toner | 48,582 | 39,600 | 22,050 | 28,575 | (11,025) |
| 531080 - Electronic Eqpt & Supplies | 32,171 | 63,404 | 62,416 | 64,735 | 1,331 |
| 531110 - General Office Supplies | - | - | - | 6,665 | 6,665 |
| 531140 - Meeting Supplies | - | 100 | - | - | (100) |
| 535050 - Other Supplies/Tools | 3,322 | 800 | 341 | 3,500 | 2,700 |
| Total Commodities | 100,324 | 118,484 | 99,387 | 125,855 | 7,371 |
| Other Charges | | | | | |
| 540190 - Miscellaneous Expense | - | 5,350 | 350 | 350 | (5,000) |
| 540300 - Training | 13,945 | 28,250 | 6,994 | 7,280 | (20,970) |
| 540310 - Travel Reimbursement | 1,938 | 400 | - | - | (400) |
| Total Other Charges | 15,884 | 34,000 | 7,344 | 7,630 | (26,370) |
| Interfund Charges | | | | | |
| 560010 - CERF Charges | 427,356 | 399,987 | 399,987 | 399,987 | - |
| Total Interfund Charges | 427,356 | 399,987 | 399,987 | 399,987 | - |
| Administrative Services Total | 4,828,309 | 5,235,807 | 5,031,260 | 5,180,163 | (55,644) |

Administrative Services Department

The Glenview Administrative Services (AS) Department provides various support services functions including the Geographic Information Systems (GIS), Information Technology (IT) responsibilities, Finance, Resolution Center and Police Records.

The Administrative Services Department is staffed with 10 full-time positions, five (5) part-time Customer Service Representatives, and 11.35 full-time equivalent (FTE) contracted staff. Overall staffing is down 2.4 FTE from 2020 due to reductions in staff and not backfilling of open positions. The combined staffing model distribution is shown at the right in Table 1: 2021 Staff Model.

| Table 1 : 2021 Staff Model | | |
|-----------------------------------|----------|------------|
| | Employee | Contractor |
| Full-time | 10 | 7 |
| Part-time | 5 | 11 |
| FTE's | 12.65 | 11.35 |

Personnel Expenditures

| | | |
|--------------------------------|--------------------|--------------------|
| Regular Salaries 511110 | 2020 Budget | 2021 Budget |
| | \$693,042 | \$637,156 |

Accounts for a portion of the salary expense for full-time Administrative Services employees. The FY 2021 budget includes a 2.5% merit pay pool for employees.

| Salary Allocation by Fund | | | | | | |
|----------------------------------------|-------------|-------------------------------|-------------|--------------|---------------------------|-----------------|
| Position | Corp | Waukegan/ Golf TIF | STAF | Water | Sanitary Sewer | Commuter |
| Director | 80% | - | - | 15% | 4% | 1% |
| Deputy Director | 58% | 5% | 30% | 3% | 1% | 3% |
| Resolution Center Supervisor | 80% | - | - | 15% | 5% | - |
| (3) Customer Service Representative II | 80% | - | - | 15% | 5% | - |
| Utility Billing Representative | - | - | - | 90% | 10% | - |
| Administrative Coordinator | 90% | - | - | - | - | 10% |
| Police Records Supervisor | 90% | - | - | - | - | 10% |
| Police Records Coordinator | 90% | - | - | - | - | 10% |

| | | |
|----------------------------------|--------------------|--------------------|
| Part Time Salaries 511120 | 2020 Budget | 2021 Budget |
| | \$128,113 | \$101,292 |

Accounts for salary expense for five (5) Part-Time Customer Service Representatives. The FY 2021 budget includes a 2.5% increase for these positions. Changes in the 2021 budget include not filling one part-time Resolution Center Customer Service Representative.

| | | |
|---------------------------------|--------------------|--------------------|
| Overtime Salaries 511210 | 2020 Budget | 2021 Budget |
| | \$3,387 | \$3,387 |

Accounts for overtime salary expense for non-exempt personnel.

| | | |
|-----------------------------|--------------------|--------------------|
| Longevity Pay 511240 | 2020 Budget | 2021 Budget |
| | \$5,454 | \$4,261 |

Longevity is paid to non-exempt employees with 7 or more years of service hired prior to 7/17/2012 (4 employees). Longevity amounts are included in the employee handbook at a specific point in time and are increased annually based on the annual September change in CPI. The estimated change in CPI is 1.7% based on prior years. Longevity is allocated across funds in the same proportions as regular salaries.

| | | |
|---------------------------------|--------------------|--------------------|
| Vacation Buy Back 511270 | 2020 Budget | 2021 Budget |
| | \$16,000 | \$17,650 |

Accounts for the vacation time compensation paid to AS Department employees for a certain number of accrued and unused vacation hours in accordance with the Employee Handbook.

| | | |
|-----------------------------|--------------------|--------------------|
| Sick Buy Back 511280 | 2020 Budget | 2021 Budget |
| | \$3,000 | \$3,500 |

Accounts for the sick time compensation paid to AS Department employees for a certain number of accrued and unused sick hours in accordance with the Employee Handbook.

| | | |
|-------------------------------------|--------------------|--------------------|
| Deferred Compensation 512110 | 2020 Budget | 2021 Budget |
| | \$4,182 | \$1,076 |

Accounts for the deferred compensation given to the Director at 3% of base salary. Deferred compensation is allocated across funds in the same proportions as regular salaries.

| | | |
|------------------------------|--------------------|--------------------|
| Auto Allowance 512120 | 2020 Budget | 2021 Budget |
| | \$4,800 | \$2,400 |

Accounts for the auto allowance given to the Director per the Employee Handbook. Auto allowance is allocated across funds in the same proportions as regular salaries.

| | | |
|-----------------------------|--------------------|--------------------|
| FICA Payments 514110 | 2020 Budget | 2021 Budget |
| | \$63,382 | \$59,581 |

Accounts for the employer FICA (Social Security (6.2%) and Medicare (1.45%)) payments applied to the FICA Wages (salaries, vacation and sick buy back, deferred compensation and auto allowance).

| | | |
|-----------------------------|--------------------|--------------------|
| IMRF Payments 514210 | 2020 Budget | 2021 Budget |
| | \$102,862 | \$89,278 |

Accounts for a portion of the employers share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2021 employer rate is 11.79% of IMRF wages which include salaries, OT wages, vacation and sick buy back, longevity and deferred compensation. The 2021 rate is 3.9% lower than the 2020 rate of 12.27%.

| | | |
|--------------------------------|--------------------|--------------------|
| Health Insurance 514410 | 2020 Budget | 2021 Budget |
| | \$72,789 | \$64,751 |

Accounts for a portion of the health and dental insurance coverage for all full-time Administrative Services personnel. The Village offers employees choices between two plans which include an HMO option and a PPO option.

Contractual Expenditures

| | | |
|----------------------------------|--------------------|--------------------|
| Actuarial Services 521110 | 2020 Budget | 2021 Budget |
| | \$4,250 | \$1,500 |

Each year the Village budgets to provide resources to respond to actuarial questions or provide actuarial analysis. Questions or analyses historically have been related to providing financial support to the Police and Fire Pension Funds and in 2021 staff anticipates there may be a need related to staffing and state consolidation.

| | | |
|------------------------------|--------------------|--------------------|
| Audit Services 521140 | 2020 Budget | 2021 Budget |
| | \$48,138 | \$49,471 |

Audit services were competitively bid in 2017 and a five-year contract with a five-year extension was entered into with Baker Tilly Virchow Krause, LLP (“Baker Tilly”). The financial charge for service is calculated by resource demand across funds and updated annually and are shown in Table 2. Fund specific accounts are charged for special projects such as the annual Waukegan/Golf TIF report and The Glen TIF Compliance Report. The 2021 allocation to the enterprise funds were increased by 1.5% with a commensurate reduction in the Corporate Fund allocation reflecting the increase in water rate modeling work. The FY 2021 continues last year’s new line item detail for GATA¹ Audit Services. The total budget for audit services is \$58,850, with a \$49,471 proposed Corporate Fund FY 2021 budget.

| Financial Services Fund Allocation | |
|-------------------------------------------|---------|
| Corporate Fund | 83.50% |
| Waukegan/Golf TIF Fund | 0.50% |
| Special Tax Allocation Fund | 4.00% |
| Water Fund | 6.00% |
| Wholesale Water Fund | 3.00% |
| Commuter Parking Fund | 1.00% |
| Sanitary Sewer Fund | 2.00% |
| | 100.00% |

| FY 2020 Audit and Related Reporting | Corporate Fund Allocation | Total Cost | Corporate Fund Cost |
|--------------------------------------------|----------------------------------|-------------------|----------------------------|
| Audit Services (Baker Tilly) | 83.5% | \$46,950 | \$39,203 |

¹ GATA Grant Accountability and Transparency Act (GATA) became Illinois law in 2014 to establish consistent federal compliance requirements for all grants regardless of the source of funding. GATA sets statewide lifecycle grant management requirements. The new State of Illinois reporting and auditing requirements resulted in additional audit work beginning in FY 2019 with the FY 2018 audit. These requirements will continue in the future for years the Village needs to conduct grant reporting.

| | | | |
|----------------------------------------------------------|-------|-----------------|-----------------|
| GATA Grant Audit Services (Baker Tilly) | 83.5% | \$1,750 | \$1,470 |
| Single Audit Services/Federal Grant (Baker Tilly) | 83.5% | \$4,920 | \$4,108 |
| State of IL Comptroller's Report (Baker Tilly) | 83.5% | \$1,200 | \$1,000 |
| Other Post-Employment Benefits Update (Actuary) | 82% | \$4,500 | \$3,690 |
| Continuing Debt Disclosure Annual Report (Piper Sandler) | 0% | \$1,100 | - |
| TIF Reports (The Glen and Waukegan/Golf) | 0% | \$2,180 | - |
| TOTAL | | \$62,600 | \$49,471 |

| | | |
|------------------------------------|--------------------|--------------------|
| Bank Service Charges 521150 | 2020 Budget | 2021 Budget |
| | \$16,460 | \$16,800 |

The Village provides various methods to give citizens a range of payment options for commuter parking permits, building permits, Police p-tickets (which are citations issued for violations of local ordinances), ambulance billing and other miscellaneous payments, some of which can be processed on-line. An annual transaction receipt analysis of accounts charged to each fund began in 2017 to determine the subsequent years fund allocation. Table 3 shows the outcome of the receipt activity analysis and the corresponding fund allocations. The total credit card fees are \$94,200, of which the Corporate Fund supports 17% or \$16,800. For FY 2021, fee increases range from 0-7%.

| Table 3: Fund Allocations | | | |
|----------------------------------|---------------------|---------------|-----------------------|
| | <u>Credit Cards</u> | <u>Checks</u> | <u>Ambulance Fees</u> |
| Corporate Fund | 17% | | 100% |
| Water Fund | 65% | 83% | |
| Sanitary Sewer Fund | 13% | 17% | |
| Commuter Parking | 5% | | |

| FY 2021 Bank Service Charges | Corporate Fund Allocation | Total Cost | Corporate Fund Cost |
|-------------------------------------|----------------------------------|-------------------|----------------------------|
| Ambulance credit card fees | 100% | \$1,500 | \$1,500 |
| American Express | 17% | \$11,000 | \$1,870 |
| Credit cards | 17% | \$77,500 | \$13,175 |
| Vanco check processing | 0% | \$2,700 | \$0 |
| Paypal | 17% | \$1,500 | \$255 |
| TOTAL | | \$94,200 | \$16,800 |

| | | |
|-------------------------------------------|--------------------|--------------------|
| Other Professional Services 521290 | 2020 Budget | 2021 Budget |
| | \$362,365 | \$327,322 |

The Village executes other financial and technical contracts to support programs such as debt related matters, project wiring, and maintaining municipal records. Special projects to implement software solutions are also budgeted in this account. The total FY 2021 proposed budget is \$380,813 of which \$327,322 is supported by the Corporate Fund. The main variation between the FY 2020 and FY 2021 budgets are due to the completion of the one-time NextGeneration 911 GIS data enhancement project. The proposed programs are summarized below.

| Service Description | Corporate Fund Allocation | Total Cost | Corporate Fund Cost |
|------------------------------------------------------------------------------------------|----------------------------------|-------------------|----------------------------|
| Finance Support <i>Includes GFOA budget and CAFR fees, vendor credit reports, and</i> | Varies | \$3,745 | \$3,745 |

| Service Description | Corporate Fund Allocation | Total Cost | Corporate Fund Cost |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|----------------------|----------------------------|
| <i>\$2,000 is for any required Municipal Advisory or Bond Counsel records services required during the year exclusive of debt issuance.</i> | | | |
| Geographic Information System (GIS) <i>The Village joined the GIS Consortium in 2006. GIS staffing through Municipal GIS Partners and planimetric mapping services are contracted through Ayres Associates on an annual basis. The program staffing level and services annually reviewed. Once needs are determined, the budget is allocated across funds based on general technology resource demands. Aerial photography is typically acquired each year in high development areas and orthophotography is sourced approximately every 10 years. Aerial photography is not proposed to be collected in FY 2021 and will be reevaluated for the FY 2022 Budget.</i> | Varies | \$215,245 | \$193,721 |
| Technology Support <i>This budget category includes document scanning (\$20,000), software implementation for projects including work orders and permits (\$76,226), implementation of Tyler Incode for Police ALJ (\$21,400), implementation services for electronic signature software (\$2,400), and miscellaneous technology support contracts (3,400).</i> | | | |
| <i>Microwave maintenance including radio warranties for all sites and two emergency tower climbs in the total amount of \$10,770.</i> | Varies JDPSC | \$128,296 \$5,400 | \$117,856 \$5,400 |
| <i>TIME records activities related to the time and attendance program. Proposed FY 2021 improvements of \$6,600 include continued consolidation of the Police time and attendance systems.</i> | | \$6,600 | \$6,600 |
| Resolution Center <i>This budget category summarizes expenditures for utility bill print and mail services, purchasing meter tickets, and communications for the leak alert mailer program. These programs are supported in the Enterprise Funds (83% Water Fund and 17% Sanitary Sewer Fund).</i> | | | |
| | 0% | \$19,426 | - |
| TOTAL (including other miscellaneous minor projects) | | \$380,813 | \$327,322 |

| Finance and Accounting Services 521205 | 2020 Budget | 2021 Budget |
|-----------------------------------------------|--------------------|--------------------|
| | \$1,019,415 | \$997,362 |

The Village outsourced financial services to Lauterbach & Amen in 2009. The FY 2021 budget includes comprehensive finance management services provided through 8 full-time on-site staff as well as additional Chief Financial Officer and managerial staff support. The financial charge for service is annually calculated by resource demand across funds as shown in Table 2. The greatest amounts of activity is in the Corporate Fund. The remaining 15% represents work effort in the other funds. FY 2021 is proposed as a 2.5% base contract increase, for a total contract value of \$1,194,446 with the Corporate Fund allocation being \$997,362.

| Information Technology Service 521215 | 2020 Budget | 2021 Budget |
|----------------------------------------------|--------------------|--------------------|
| | | |

| | | |
|--|------------------|------------------|
| | \$621,867 | \$670,620 |
|--|------------------|------------------|

Information technology (IT) functions are supported through contracted services. The primary IT contract is a managed service provider with on-site technical resources during business hours and after hour's emergency support. The program staffing level is annually reviewed and allocated across funds based on general technology resource demands as shown in Table 4. The proposed 2021 Budget including the one-time projects is not significantly different than the 2020 budget because there was not a service provider transition cost in 2020.

| | |
|-----------------------------|---------|
| Corporate Fund | 90.00% |
| Special Tax Allocation Fund | 3.25% |
| Water Fund | 5.00% |
| Sanitary Sewer Fund | 1.00% |
| Commuter Parking Fund | 0.75% |
| | 100.00% |

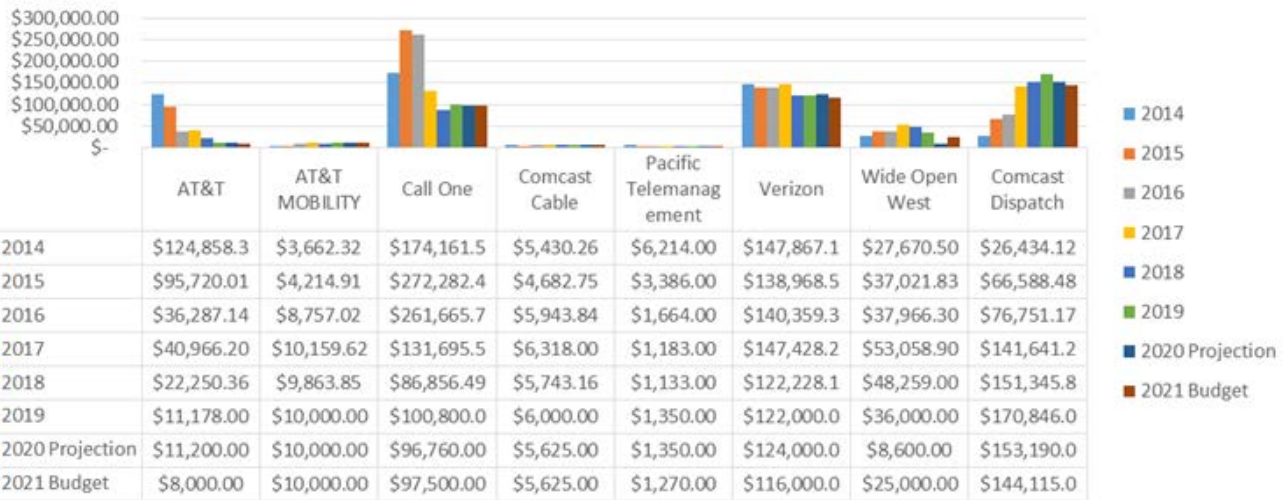
| | Corporate Fund Allocation | Total Cost | Corporate Fund Cost |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-------------------|----------------------------|
| Information Technology | | | |
| <i>The IT contract was outsourced in three solicitations in 2007, 2013 and 2019. The FY 2021 budget proposes \$663,669 for information technology support. The budget anticipates a first phase of transition to a cloud service provider with a total data center service fee of \$20,000, applying the IT funds allocations.</i> | | | |
| <i>One-Time: Also proposed in FY 2021 is a one-time item to redesign the Village website (which was last updated in 2014) in the total amount of \$61,465, applying the IT funds allocations.</i> | | | |
| | 90% | \$745,134 | \$670,620 |

| | | |
|------------------------------------------------|--------------------|--------------------|
| Cell Phone Service and Equipment 522115 | 2020 Budget | 2021 Budget |
| | \$121,815 | \$114,543 |

The FY 2021 budget of \$127,702 for cell phones was projected based on the average FY 2020 expenditures, plus a 2% increase for taxes and account changes. The FY 2021 budget is 6.3% less than the FY 2020 budget due to the reduction in staff use of in-field equipment resulting from smaller staff on-site teams during COVID-19 shelter in place phases. The charges are allocated across funds based on general technology resource demands shown on Table 4. Chart 1 below shows the 2016-2020 spend on mobile devices.

| | Corporate Fund Allocation | Total Cost | Corporate Fund Cost |
|-------------------------------------------------------------|----------------------------------|-------------------|----------------------------|
| Cell Phone Service | | | |
| Cellular service for phones and field computers (Verizon) | 90% | \$116,000 | \$104,400 |
| Cellular emergency phones and Board Epacket service (AT&T) | 90% | \$10,000 | \$9,000 |
| Payphone service at depot stations (Pacific Telemanagement) | 90% | \$1,270 | \$1,143 |
| Wi-Fi maintenance for depot stations (AT&T) | 0% | \$432 | \$0 |
| TOTAL | | \$127,702 | \$114,543 |

Chart 1: 2016 - 2021 Mobile Device Spend (522115)



| Document Destruction 522120 | 2020 Budget | 2021 Budget |
|-----------------------------|-------------|-------------|
| | \$1,800 | \$1,800 |

The FY 2021 total budget of \$2,000 supports the biannual destruction of paper documents after they have been scanned and filed electronically following the approval of the Illinois Department of Archives. \$1,800 is supported through the Corporate Fund and the balance of funds is calculated using the Table 4 Technology Allocation Fund.

| Dues, Memberships, Subscriptions 522125 | 2020 Budget | 2021 Budget |
|-----------------------------------------|-------------|-------------|
| | \$4,704 | \$3,848 |

This budget accounts for staff participation in various organizations. The budget is based on confirming annual dues with each organization on an annual basis.

| Description | Qty | Total Cost |
|---------------------------------------------------------------------------|-----|------------|
| Administration | | |
| American Planning Association, AICP, and Planning & Law Division | 1 | \$641 |
| ILCMA -Illinois City/County Management Association Dues | 2 | \$404 |
| ICMA - International City/County Management Association Dues | 2 | \$1,050 |
| Illinois National Association of Telecommunications Officers and Advisors | 1 | \$80 |
| Finance | | |
| Illinois GFOA Membership (2) | 3 | \$400 |
| Midwest Association of Public Procurement (MAPP) | 1 | \$45 |
| National Institute of Governmental Purchasing (NIGP) | 1 | \$190 |
| Chicago Business by Crain's (2) | 2 | \$69 |
| GFOA Membership (2) | 2 | \$305 |
| Local Press (1) | 1 | \$39 |
| Illinois Association of Public Procurement Officials | 1 | \$45 |
| Records | | |

| Description | Qty | Total Cost |
|-----------------------------------------------------------------------------------------------------------------------|-----|----------------|
| Law Enforcement Records Managers of Illinois (LERMI) annual membership for Records Supervisor and Records Coordinator | 2 | \$50 |
| Records Coordinator Notary Renewal and PT Records Clerk Initial Notary | 1 | \$180 |
| GIS | | |
| Illinois GIS Association | 1 | \$65 |
| Urban Regional Information Systems Association (URISA) | 1 | \$195 |
| Resolution Center | | |
| One Notary Fee Resolution Center Staff Member | 1 | \$90 |
| | | \$3,848 |

| Postage 522145 | 2020 Budget | 2021 Budget |
|----------------|-------------|-------------|
| | \$0 | \$3,360 |

Accounts for the cost of shipping of FedEx envelopes and packages for contract documents, subpoena responses, and various shipping needs. These expenses were previously budgeted in General Government and are proposed to be in each department for 2021.

| Printing and Publishing 522150 | 2020 Budget | 2021 Budget |
|--------------------------------|-------------|-------------|
| | \$4,695 | \$5,720 |

Accounts for the cost of printing custom printing and presentation materials in the total amount of \$5,270, approximately 18% more than FY 2020, primarily due to \$1,500 added for the posting of the budget and Treasurer’s Report that has previously been budgeted for in General Government. . The FY 2021 budget is based on the previous year’s actuals for printing the Certified Annual Financial Report (CAFR), the budget, presentation materials, and the purchase of case jackets, envelopes and handicap permits to support Police Records. The Corporate Fund supports 100% of these costs.

| Software Licensing 522160 | 2020 Budget | 2021 Budget |
|---------------------------|-------------|-------------|
| | \$1,087,847 | 1,175,823 |

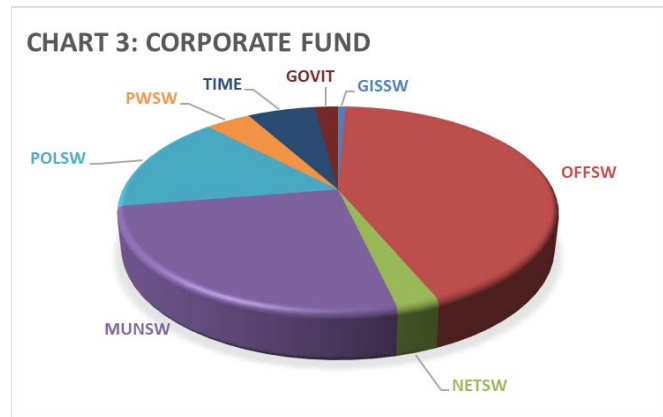
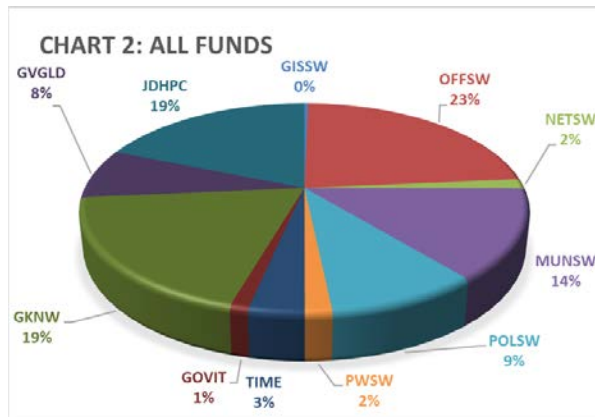
This account includes ongoing software maintenance charges as well as any proposed projects that require software. The selection of new software is competitively bid and awarded. The charges are allocated across funds based on general technology resource demands using Table 4, updated annually, and summarized below by function. Software that supports a specific function is charged directly to the appropriate account. For example, utility billing software is charged toward the Water and Sanitary Sewer Funds and New World software is offset through Joint Dispatch revenue.

FY 2020 will come in under budget with the pause on some software implementations as part of the COVID-19 Financial Response Plan. Proposed additional software for FY 2021 supports the following projects: telephone, video and network software for remote work; security awareness training; police ALJ software; and LAMA permits and work order software. Software to support Performance Metric / Budget Tracking / Dashboards will continue to remain on hold and will be evaluated with the 2022 Budget.

| Description | Qty | Total Cost | Corporate Fund Cost |
|------------------------------------------------------|-----|------------|---------------------|
| Geographic System Information (GIS) Software - GISSW | 90% | \$4,300 | \$3,330 |

| Description | Qty | Total Cost | Corporate Fund Cost |
|-------------------------------------------------------------|--------------|------------|---------------------|
| Office Software - OFFSW | Varies | \$277,863 | \$250,078 |
| Network Software – NETSW | 90% | \$17,428 | \$15,685 |
| Tyler Munis Software - MUNSW | Varies | \$168,345 | \$150,664 |
| Police Software – POLSW | 100% | \$99,897 | \$99,897 |
| Public Works Software – PWSW | Varies | \$25,976 | \$17,631 |
| Timekeeping Software - TIME | Varies | \$38,790 | \$36,394 |
| GovIT Consortium Software - GOVIT | 90% | \$13,514 | \$12,163 |
| Glencoe/Kenilworth/Northfield/Winnetka Software - GKNW | 100% | \$204,693 | \$204,693 |
| Glenview/Grayslake Software - GVGLD | 100% | \$82,901 | \$82,901 |
| Joint Dispatch Highland Park Consolidation Software - JDHPC | 100% | \$201,524 | \$201,524 |
| Joint Dispatch Public Safety Consolidation Software - JDPSC | 100% | \$30,586 | \$30,586 |
| Niles/Morton Grove Software - NIMGD | 100% | \$65,774 | \$65,774 |
| Lindenhurst Software - LINDN | 100% | \$2,143 | \$2,143 |
| Glenview Public Television – GVTV | 100% | \$2,360 | \$2,360 |
| | TOTAL | | \$1,175,823 |

The pie charts below illustrate the distribution of software by category and funds. Chart 2 - All Funds on the left shows all Joint Dispatch partners grouped together (“All Dispatch”) and detail of the remaining Village software by their percent of all contributing funds. Chart 3 - Corporate Fund on the right shows only Village software by their percent of the Corporate Fund.



| | | |
|-------------------------|--------------------|--------------------|
| Telephone 522170 | 2020 Budget | 2021 Budget |
| | \$292,969 | \$294,190 |

The FY 2021 budget for general telephone service, 911 lines, and fiber connection charges is for the Village and its Dispatch partners. The budget was projected based on the average FY 2020 expenditures, reduced by savings from renegotiated contracts. The charges are allocated across funds based on general technology resource demands shown on Table 4. Joint Dispatch charges are offset by chargeback revenue. The total FY 2021 total proposed budget is \$308,326 of which \$294,190 is supported by the Corporate Fund. The programs are summarized below.

| | Corporate Fund | Total | Corporate Fund |
|--|----------------|-------|----------------|
| | | | |

| Voice and Data Services | Allocation | Cost | Cost |
|---------------------------------------------------------------|-------------------|------------------|------------------|
| Telephone Services (AT&T, Call One, moves/adds/changes) | 90% | \$105,500 | \$94,950 |
| Cable Television (Comcast) | 90% | \$5,625 | \$5,063 |
| Village Facility Data Service (Wide Open West, NT Consortium) | 90% | \$30,220 | \$27,198 |
| Glencoe/Kenilworth/Northfield/Winnetka Data (Comcast) | 100% | \$49,025 | \$49,025 |
| Glenview/Grayslake Data Connection (Comcast) | 100% | \$12,260 | \$12,260 |
| Joint Dispatch Highland Park Consolidation Data (Comcast) | 100% | \$58,310 | \$58,310 |
| Lindenhurst Data Connection (Comcast) | 100% | \$12,260 | \$12,260 |
| Niles/Morton Grove Data Connection (Comcast) | 100% | \$12,260 | \$12,260 |
| Fiber Connection (Illinois Century Network) | 100% | \$22,864 | \$22,864 |
| TOTAL | | \$308,324 | \$294,190 |

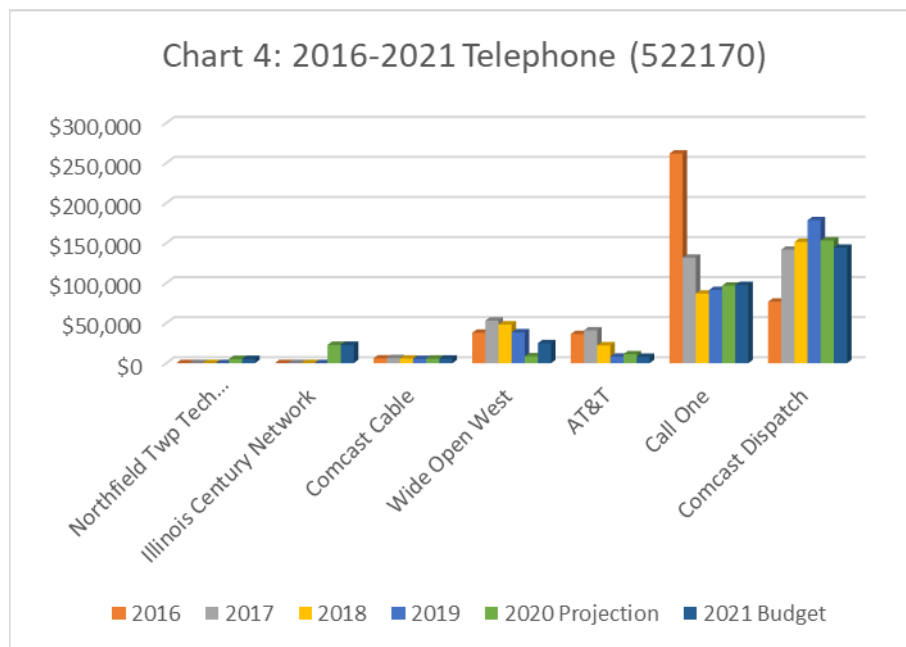


Chart 4 shows the expenditures for 2016-2020 and the budget for 2021. The impact of Quarter 3 2019 renegotiation of data communication contracts is evident through decreasing 2020 total projected spend. The chart also shows the one-time increase to Village Hall access speed from 100MB to 200MB in March due to COVID-19 teleworking of employees accessing the network from the outside in the Wide Open West column.

Commodities

| | | |
|-------------------------------------|--------------------|--------------------|
| Audio Visual Supplies 531025 | 2020 Budget | 2021 Budget |
| | \$5,200 | \$4,000 |

Accounts for the supplies for the Glenview TV production. Each year GVTV provides an updated equipment request to support annual programming. The 2021 budget includes replacement of a camcorder. A small reserve for general audio visual support is also included in the budget.

| | | |
|---------------------------------------|--------------------|--------------------|
| Batteries (Specialized) 531030 | 2020 Budget | 2021 Budget |
| | \$2,880 | \$11,880 |

Accounts for battery backup uninterruptible power supply (UPS) batteries for computer equipment which provides power in a main power failure. The budget is based on replacing one larger unit per year. In FY 2021, a \$10,000 expense is proposed to replace lead batteries in the UPS in the main server room for a total budget of \$14,000.

| | | |
|---------------------------------|--------------------|--------------------|
| Computer Supplies 531060 | 2020 Budget | 2021 Budget |
| | \$6,500 | \$6,500 |

Accounts for the provision of computer operational supplies to replace older or broken equipment such as headsets, flash drives, mouse, keyboards, speakers, wiring and laptop batteries. The FY 2020 budget is based on an average of previous year’s expenditures.

| | | |
|---------------------------------------------|--------------------|--------------------|
| Computer/Printer/Copier Toner 531070 | 2020 Budget | 2021 Budget |
| | \$39,600 | \$28,575 |

Accounts for consumable printer supplies (toners and fusers) for thirteen (13) copiers – 5 large heavy duty, 8 small/medium duty and fifty-five (55) other Village printers, and supplies for a large format color plotter and a blueprint machine. The FY 2020 Projection anticipates a significant reduction in printing due to COVID-19. The FY 2021 budget is based on the reduced previous year’s actuals. The total budget of \$31,750 is allocated across funds based on the Table 4 Technology Allocation Fund.

| | | |
|-------------------------------------------------|--------------------|--------------------|
| Electronic Equipment and Supplies 531080 | 2020 Budget | 2021 Budget |
| | \$63,404 | 64,735 |

This account includes expenditures for extended warranties and maintenance agreements for network hardware (servers, data storage devices, routers, and wireless access points), audio visual video equipment, and Kronos Time Clocks. It also includes anticipated expenditures for Voice-over IP and conference phone replacements and leasing of GPS hardware/software. The total budget of \$74,119 is allocated across funds based on the Table 4 Technology Allocation Fund.

| | | |
|---------------------------------------|--------------------|--------------------|
| General Office Supplies 531110 | 2020 Budget | 2021 Budget |
| | \$0 | \$6,665 |

Accounts for Munis forms, office supplies, stamps, and business cards. Previously accounted for in the General Government budget.

| | | |
|--------------------------------|--------------------|--------------------|
| Meeting Supplies 531140 | 2020 Budget | 2021 Budget |
| | \$100 | \$0 |

Accounts for supplies for multi-agency meetings hosted by Glenview. This budget was decreased from FY 2020 to FY 2021 due to Financial Response Plan for COVID-19 pandemic.

| | | |
|------------------------------|--------------------|--------------------|
| Other Supplies 535050 | 2020 Budget | 2021 Budget |
| | \$800 | \$3,500 |

Accounts for miscellaneous equipment required to support various programs and coffee supplies which was previously included in the General Government budget.

Other Charges

| | | |
|-----------------------------|--------------------|--------------------|
| Other Expense 540190 | 2020 Budget | 2021 Budget |
| | \$5,350 | \$350 |

This was a new account for FY 2020 to support internal programs. A budget of \$350 is proposed to pay for meals when staff is working for extended hours or after-hours such as extreme weather events and year-end closing of the financial system. It also includes anticipated expenditures for special employee recognition events and any contingency amount for unplanned/unforeseen expenses was removed from the budget in accordance with the COVID-19 Financial Response Plan and will be evaluated again in the FY 2022 Budget.

| | | |
|------------------------|--------------------|--------------------|
| Training 540300 | 2020 Budget | 2021 Budget |
| | \$28,250 | \$7,280 |

Accounts for the employee development and career-pathing in specific areas. The training not only enhances the employees’ career, but maintains and develops additional skills for the benefit of the organization and the residents served. The FY 2020 projection is based on travel expenses that were incurred before the COVID-19 Financial Response Plan took effect. The FY 2021 budget is based on targeting necessary training to support an employee’s ability to conduct specific Village operations.

| Essential Training | Qty | Unit Training Cost | Subtotal Training Cost | Unit Travel Cost | Subtotal Travel Cost | Total Travel & Training Cost |
|----------------------------------------------------------------------|------------|---------------------------|-------------------------------|-------------------------|-----------------------------|-----------------------------------------|
| Leadership training | 1 | \$500 | \$0 | \$0 | \$0 | \$500 |
| Purchasing courses | 2 | \$680 | \$1,360 | - | - | \$1,360 |
| IGFOA training seminars | 2 | \$300 | \$600 | - | - | \$600 |
| LERMI annual conference Q2 2021 | 2 | \$35 | \$70 | - | - | \$70 |
| Police Records conferences, seminars and webinars | 2 | \$250 | \$500 | - | - | \$500 |
| New World application | 2 | \$500 | \$1,000 | - | - | \$1,000 |
| Business applications (Microsoft Office, SharePoint, and Laserfiche) | 1 | \$3,000 | \$3,000 | - | - | \$3,000 |
| Resolution Center seminars and webinars | 1 | \$250 | \$250 | - | - | \$250 |
| TOTAL | | | | | | \$7,280 |

Travel and Training Cut due to COVID-19

| |
|-------------------------------------------------------------------------------------------------------------|
| ICMA Conference |
| Legacy conference registration |
| American Planning Association IL conference registration |
| Midwest Leadership Institute |
| Munis Pace-05 (five training days, three connect conference passes, one triennial assessment) |
| Finance Munis Tyler 2021 conference |
| Resolution Center Munis Tyler 2021 conference |
| Law Enforcement Records Management (LERMS) Annual Conference – New World/Tyler Technologies 2021 conference |

| | | |
|------------------------------------|--------------------|--------------------|
| Travel Reimbursement 540310 | 2020 Budget | 2021 Budget |
| | \$400 | \$0 |

Accounts for the travel costs reimbursed to employees. The FY 2021 budget assumes that there will be no travel costs.

Interfund Charges

| | | |
|----------------------------|--------------------|--------------------|
| CERF Charges 560010 | 2020 Budget | 2021 Budget |
| | \$399,987 | \$399,987 |

Accounts for charges to the Capital Equipment Replacement Fund (CERF) for future replacement of the Village IT equipment such as copiers, computers, laptops, network servers and storage, printers, the telephone system, audio visual, and SCADA equipment. The total equipment value and replacement cycles are reviewed and updated annually. There were no new items added for FY 2021.

Public Works Department Summary

| | 2019 | 2020 | 2020 | 2021 | 2021 Bud. |
|---------------------------|------------------|------------------|------------------|------------------|--------------------|
| Public Works | Actual | Budget | Estimate | Budget | vs. 2020 Bud. |
| Personnel | 2,242,730 | 2,292,966 | 2,101,734 | 1,522,955 | (770,011) |
| Contractual | 3,170,323 | 3,455,793 | 3,248,297 | 3,295,221 | (160,572) |
| Commodities | 1,067,020 | 1,214,761 | 1,198,925 | 1,238,253 | 23,492 |
| Other Charges | 10,542 | 21,380 | 9,374 | 11,130 | (10,250) |
| Capital Outlay | 163,231 | 200,000 | 60,000 | 80,000 | (120,000) |
| Interfund Charges | 1,130,042 | 976,793 | 976,793 | 968,176 | (8,617) |
| Public Works Total | 7,783,888 | 8,161,693 | 7,595,123 | 7,115,735 | (1,045,958) |

Public Works Department Line Item Budget

| Public Works | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|---------------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Personnel | | | | | |
| 511110 - Regular Salaries | 1,476,091 | 1,477,897 | 1,348,102 | 871,617 | (606,280) |
| 511120 - Part Time Salaries | 7,063 | - | 3,889 | - | - |
| 511130 - Temporary/Seasonal Salaries | 5,248 | 24,800 | - | 40,000 | 15,200 |
| 511210 - Overtime Salaries | 163,808 | 142,600 | 142,600 | 177,232 | 34,632 |
| 511240 - Longevity Pay | 23,997 | 23,382 | 23,382 | 13,904 | (9,478) |
| 511270 - Vacation Buy Back | 28,916 | 34,000 | 27,042 | 22,500 | (11,500) |
| 511280 - Sick Buy Back | - | 1,500 | 2,523 | 1,500 | - |
| 511285 - Sick Leave Incentive | 681 | - | - | - | - |
| 514110 - FICA Payments | 126,045 | 132,241 | 118,268 | 86,731 | (45,510) |
| 514210 - IMRF Payments | 174,885 | 209,251 | 189,883 | 130,545 | (78,706) |
| 514410 - Health Insurance | 235,246 | 245,295 | 245,295 | 177,876 | (67,419) |
| 515300 - Incentives And Recognition | - | - | - | 300 | 300 |
| 515700 - Certification Pay | 750 | 2,000 | 750 | 750 | (1,250) |
| Total Personnel | 2,242,730 | 2,292,966 | 2,101,734 | 1,522,955 | (770,011) |
| Contractual | | | | | |
| 521130 - Architectural Services | - | 10,000 | 832 | - | (10,000) |
| 521230 - Medical Services | 1,721 | 2,000 | 2,000 | 2,000 | - |
| 521290 - Other Professional Service | 308,214 | 292,101 | 290,947 | 315,911 | 23,810 |
| 521295 - PW Outsourced Svcs & Contract Mgmt | 529,060 | 400,178 | 361,726 | 317,218 | (82,960) |
| 521540 - Outside Litigation | 4,049 | 6,875 | 1,350 | 1,350 | (5,525) |
| 522125 - Dues, Memberships, Subscriptions | 3,271 | 5,289 | 4,789 | 3,855 | (1,434) |
| 522145 - Postage | 81 | 330 | 100 | 200 | (130) |
| 522150 - Printing And Publishing | 1,758 | - | - | - | - |
| 522155 - Rentals | 1,059 | 500 | 500 | 500 | - |
| 522210 - Building Maintenance | 415,037 | 335,659 | 379,911 | 386,115 | 50,456 |
| 522215 - Building Repairs | 76,756 | 80,000 | 60,000 | 80,000 | - |
| 522225 - Electrical Repairs | 2,736 | - | - | - | - |
| 522230 - Equipment Maintenance | 2,894 | 10,200 | 5,800 | 18,800 | 8,600 |
| 522245 - Grounds Maintenance | 188,628 | 243,723 | 147,993 | 106,843 | (136,880) |
| 522260 - Mechanical Repairs | 37,304 | 28,000 | 34,980 | 43,000 | 15,000 |
| 522280 - Roadways Maintenance | 86,811 | 126,548 | 127,915 | 124,708 | (1,840) |
| 522285 - Snow And Ice Maintenance | 815,184 | 1,079,585 | 985,638 | 954,466 | (125,119) |
| 522295 - Vehicle Eqpt Maintenance & Rep | 783 | - | - | - | - |
| 523020 - Selections & Promotions | 936 | 4,318 | 277 | 2,359 | (1,959) |
| 524031 - Harms Rd Lift Station | 1,323 | 3,000 | 3,000 | 3,000 | - |
| 524032 - Cunliff Park Lift Station | 1,923 | 3,000 | 3,000 | 3,000 | - |
| 524040 - PW Disposal Fees | 44,449 | 75,480 | 54,480 | 55,150 | (20,330) |
| 524046 - Locates | 1,290 | 38,291 | 38,291 | 38,291 | - |
| 524050 - Storm Water Maintenance | - | 5,000 | 2,500 | 5,000 | - |
| 524055 - Street Sweeping | 48,070 | 98,490 | 98,490 | 119,972 | 21,482 |
| 524065 - SWANCC Dumping Fees | 523,687 | 545,444 | 545,444 | 572,983 | 27,539 |
| 524155 - Tree Trimming | 70,919 | 61,782 | 98,334 | 140,500 | 78,718 |
| Total Contractual | 3,167,942 | 3,455,793 | 3,248,297 | 3,295,221 | (160,572) |

| | 2019 | 2020 | 2020 | 2021 | 2021 Bud. |
|---------------------------------------|------------------|------------------|------------------|------------------|--------------------|
| Public Works | Actual | Budget | Estimate | Budget | vs. |
| Commodities | | | | | 2020 Bud. |
| 531015 - Appliances | 7,819 | 10,000 | 9,000 | 9,000 | (1,000) |
| 531020 - Asphalt | 28,341 | 76,488 | 74,292 | 74,292 | (2,196) |
| 531021 - Concrete | 375,900 | 288,040 | 240,000 | 241,954 | (46,086) |
| 531045 - Liquid De-Icing | 12,806 | 13,490 | 15,693 | 16,340 | 2,850 |
| 531047 - Salt | 181,343 | 278,000 | 356,941 | 378,470 | 100,470 |
| 531085 - Eqpt Mnce/Repair Supplies | 4,772 | - | - | - | - |
| 531100 - Fuel | - | 5,000 | 5,000 | 5,000 | - |
| 531110 - General Office Supplies | - | - | - | 8,200 | 8,200 |
| 531125 - Janitorial Supplies | 43,201 | 55,000 | 49,946 | 50,000 | (5,000) |
| 531135 - Limestone | 4,170 | 6,846 | 6,846 | 6,846 | - |
| 531136 - Topsoil | 1,993 | 1,520 | 1,520 | 1,535 | 15 |
| 531145 - Natural Gas | 78,077 | 110,000 | 100,000 | 100,000 | (10,000) |
| 531150 - Operational Parts And Tools | 534 | - | - | - | - |
| 531155 - Operational Supplies | 97,895 | 110,980 | 95,769 | 110,980 | - |
| 531186 - Refuse Carts | 49,087 | 43,392 | 43,392 | 47,500 | 4,108 |
| 531205 - Safety Equipment | 2,064 | 7,870 | 7,845 | 6,670 | (1,200) |
| 531210 - Signs-Street & Traffic | 9,782 | 20,000 | 16,200 | 16,200 | (3,800) |
| 531225 - Traffic Control Supplies | 1,228 | 2,000 | 1,100 | 1,100 | (900) |
| 531230 - Uniforms/Shoe | 7,045 | 14,785 | 7,549 | 7,316 | (7,469) |
| 531235 - Electricity | 126,999 | 125,000 | 120,000 | 120,000 | (5,000) |
| 531255 - Yard Waste Sticker Purchases | 4,312 | 4,500 | 4,500 | 4,500 | - |
| 535050 - Other Supplies/Tools | 29,652 | 41,850 | 43,332 | 32,350 | (9,500) |
| Total Commodities | 1,067,020 | 1,214,761 | 1,198,925 | 1,238,253 | 23,492 |
| Other Charges | | | | | |
| 540190 - Other Expenses | - | 6,900 | 3,900 | 1,900 | (5,000) |
| 540300 - Training | 6,295 | 13,480 | 5,474 | 8,480 | (5,000) |
| 540310 - Travel Reimbursement | 4,247 | 1,000 | - | 750 | (250) |
| Total Other Charges | 10,542 | 21,380 | 9,374 | 11,130 | (10,250) |
| Capital Outlay | | | | | |
| 550040 - Building Improvements | 18,760 | - | - | - | - |
| 550150 - Tree Planting Program | 146,852 | 200,000 | 60,000 | 80,000 | (120,000) |
| Total Capital Outlay | 165,612 | 200,000 | 60,000 | 80,000 | (120,000) |
| Interfund Charges | | | | | |
| 560010 - CERF Charges | 444,600 | 392,486 | 392,486 | 392,486 | - |
| 560040 - FRRF Charges | 122,322 | 109,091 | 109,091 | 109,091 | - |
| 560090 - MERF Charges | 562,643 | 475,216 | 475,216 | 466,599 | (8,617) |
| 560095 - MERF-Accident Charges | 477 | - | - | - | - |
| Total Interfund Charges | 1,130,042 | 976,793 | 976,793 | 968,176 | (8,617) |
| Public Works Total | 7,783,888 | 8,161,693 | 7,595,123 | 7,115,735 | (1,045,958) |

Public Works

The Public Works Department is responsible for maintaining the high quality and safety of Glenview's infrastructure and facilities. The Village owns and maintains 154 lane miles of roadway, 288 miles of sidewalk, 2,159 street lights and 30,593 public trees. Public Works is responsible for pothole patching, street sign maintenance, street sweeping, snow plowing, street lighting and traffic signal maintenance, sidewalk repair and maintenance, parkway tree removals and plantings, and brush pick up. 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 lives and provide safe and clean environments for use by Village residents and staff. Annually, the Village Board reviews and approves the facilities capital improvement plan to ensure that Village facilities are properly maintained. Facility capital expenditures are considered to be significant and non-routine in regards to construction and on-going operating costs. These functions are accounted for in several Village Funds (Corporate Fund, Glenview Water Fund, Glenview Sanitary Fund, Commuter Fund, Wholesale Water fund, Capital Equipment Repair Fund, Municipal Equipment Repair Fund and Facility Repair and Replacement Fund).

The Public Works Department is staffed with one full-time contracted position (Director) and 34 full-time positions including a Deputy Director of Public Works, Public Works Superintendent, (7) Public Works Supervisors, (17) Maintenance and Equipment Operators (MEO's), an Administrative Coordinator, (2) Management Analysts, a Facilities Technician, (2) Field Inspectors, and (2) Mechanic Technicians. The department also has one part-time contracted Water Operator position.

Personnel Expenditures

| | | |
|--------------------------------|--------------------|--------------------|
| Regular Salaries 511110 | 2020 Budget | 2021 Budget |
| | \$1,477,897 | \$871,617 |

Accounts for a portion of the salary expense for full-time Public Works positions. The 2021 budget includes a 2.5% merit pay pool for non-union employees and a 2.75% increase for union positions. The 2021 budget has a net decrease of six positions (three MEOs, one superintendent, a Lead Facilities Technician, and one Natural Resources Manager). The Natural Resources Manager was moved to the Community Development Department. The other positions are vacant through attrition and will not be filled. Salary allocations were updated to reflect current responsibilities with a reduction to the Corporate Fund allocation by 14%.

| Salary Allocation by Fund | | | | | | | |
|----------------------------------|-------------|--------------|------------------------|-----------------------|-------------|------------------------|-------------|
| Position | Corp | Water | Wholesale Water | Sanitary Sewer | MERF | Ins. & Risk | FRRF |
| Deputy Director of PW | 30% | 59% | 2% | 9% | - | - | - |
| Management Analyst II | 40% | 30% | 5% | 5% | - | 15% | 5% |
| Management Analyst I | 40% | 30% | 5% | 5% | - | 15% | 5% |
| Admin. Coordinator | 30% | 59% | 2% | 9% | - | - | - |
| Public Works Superintendent | 30% | 59% | 2% | 9% | - | - | - |
| (2) Field Inspector | 30% | 59% | 2% | 9% | - | - | - |
| (17) MEO | 30% | 59% | 2% | 9% | - | - | - |
| (5) Supervisor | 30% | 59% | 2% | 9% | - | - | - |
| (1) Fleet Supervisor | - | - | - | - | 100% | - | - |
| (2) Mechanic Technician | - | - | - | - | 100% | - | - |
| (1) Facilities Supervisor | 68% | 21% | - | 11% | - | - | - |
| Facilities Technician | 68% | 21% | - | 11% | - | - | - |

| | | |
|---------------------------------|--------------------|--------------------|
| Part Time Salaries 51120 | 2020 Budget | 2021 Budget |
| | \$0 | \$0 |

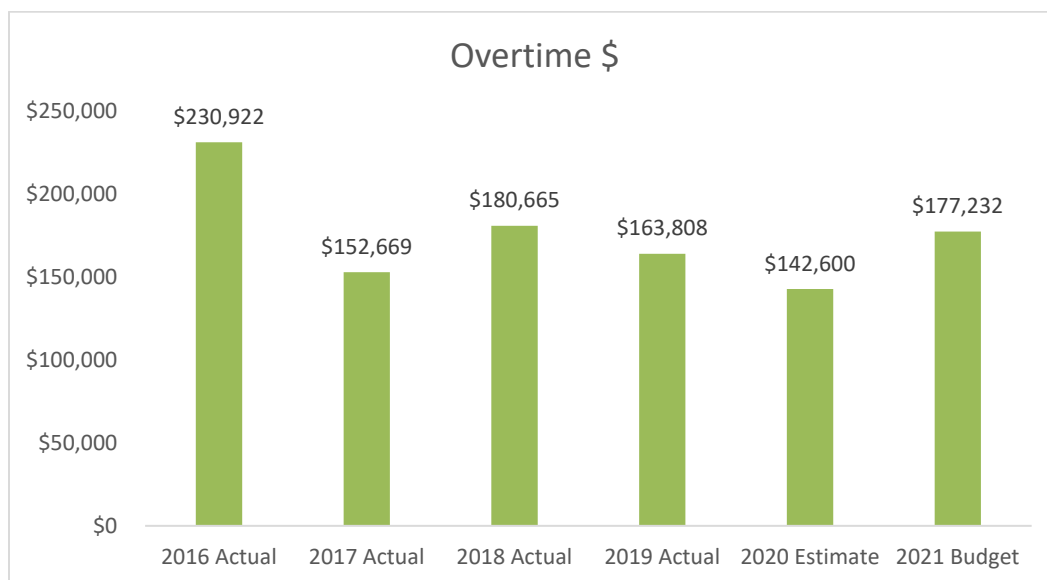
Part time salaries in prior years included a portion of the salary expense for one part-time Customer Service clerk that was shared between Public Works and Administrative Services. Beginning in 2019, the position was reallocated 100% to Administrative Services so there is no budget for 2020 or 2021.

| | | |
|------------------------------------------|--------------------|--------------------|
| Temporary/Seasonal Salaries 51130 | 2020 Budget | 2021 Budget |
| | \$24,800 | \$40,000 |

Accounts for the cost of two seasonal employees used to assist Public Works staff with snow plowing and salting and/or additional Snow Bird (hourly) support. Staff is budgeting for two seasonal employees at \$20,000 each for the months of December through March @ 40 hours per week. Hourly Snow Bird support may be used in addition to or in lieu of seasonal employees.

| | | |
|---------------------------------|--------------------|--------------------|
| Overtime Salaries 511210 | 2020 Budget | 2021 Budget |
| | \$142,600 | \$177,232 |

Accounts for overtime salaries and on-call pay for non-exempt Public Works employees that primarily results from the commitment to maintain appropriate service levels during unscheduled occurrences. Examples of such circumstances include inclement weather, water main breaks, and other infrastructure emergencies. The 2021 budget is based on the Village’s hybrid model that leverages the value of in-house PW staff and outside contractors through outsourcing to perform typical PW functions such as locate services, asphalt repairs, etc. This is based on the three-year average plus the changes negotiated to the collective bargaining agreement. Winter on-call pay was revised per the new collective bargaining agreement. Winter on-call pay will be provided to all on-call staff at an additional \$37,440 in FY 2021. This amount was distributed proportionally across all staff salary accounts.



| | | |
|-----------------------------|--------------------|--------------------|
| Longevity Pay 511240 | 2020 Budget | 2021 Budget |
| | \$23,382 | \$13,904 |

Longevity is paid to Public Works union employees per the union contract with 7 or more years of service hired prior to 1/1/15 (16 employees) and Public Works non-union non-exempt employees per the employee handbook with 7 or more years of service hired prior to 7/17/2012 (10 employees). Longevity amounts are included in union contracts and the employee handbook at a specific point in time and are increased annually based on the annual September change in CPI. The estimated change in CPI is 1.7% based on prior years. Longevity is allocated across funds in the same proportions as regular salaries. The 2021 budget is less than the 2020 budget due to fewer positions and a change in allocations.

| | | |
|---------------------------------|--------------------|--------------------|
| Vacation Buy Back 511270 | 2020 Budget | 2021 Budget |
| | \$34,000 | \$22,500 |

Accounts for the vacation time compensation paid to Public Works employees for a certain number of accrued and unused vacation hours in accordance with the Public Works Union contract and the Employee Handbook.

| | | |
|-----------------------------|--------------------|--------------------|
| Sick Buy Back 511280 | 2020 Budget | 2021 Budget |
| | \$1,500 | \$1,500 |

Accounts for the sick time compensation paid to Public Works employees for a certain number of accrued and unused sick hours in accordance with the Public Works Union contract and the Employee Handbook.

| | | |
|-----------------------------|--------------------|--------------------|
| FICA Payments 514110 | 2020 Budget | 2021 Budget |
| | \$132,241 | \$86,731 |

Accounts for a portion of the employer portion of FICA (Social Security (6.2%) and Medicare (1.45%)) payments for Salaries, Deferred Compensation, Holiday Pay and Longevity. All Public Works employees are subject to Social Security and Medicare taxes.

| | | |
|-----------------------------|--------------------|--------------------|
| IMRF Payments 514210 | 2020 Budget | 2021 Budget |
| | \$209,251 | \$130,545 |

Accounts for a portion of the employers share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2021 employer rate is 11.79% of IMRF wages which include salaries, OT wages, and longevity. The 2021 rate is 3.9% higher than the 2020 rate of 12.27%.

| | | |
|--------------------------------|--------------------|--------------------|
| Health Insurance 514410 | 2020 Budget | 2021 Budget |
| | \$245,295 | \$177,876 |

Accounts for a portion of the health and dental insurance coverage for all full-time Public Works personnel. The Village offers employees choices between two plans which include an HMO option and a PPO option.

| | | |
|------------------------------------------|--------------------|--------------------|
| Incentives and Recognition 515300 | 2020 Budget | 2021 Budget |
| | \$0 | \$300 |

Accounts for the Thanksgiving certificates per the union contract.

| | | |
|---------------------------------|--------------------|--------------------|
| Certification Pay 515700 | 2020 Budget | 2021 Budget |
| | \$2,000 | \$750 |

Account for incentive pay for employees who maintain an Arborist certification.

Contractual Expenditures

| | | |
|--------------------------------------|--------------------|--------------------|
| Architectural Services 521130 | 2020 Budget | 2021 Budget |
| | \$10,000 | \$0 |

Accounts for small-scope engineering and architectural support that exceeds the in-house capability of the Facilities division. The 2021 budget was reduced to \$0 based on the COVID-19 Financial Response Plan.

| | | |
|--------------------------------|--------------------|--------------------|
| Medical Services 521230 | 2020 Budget | 2021 Budget |
| | \$2,000 | \$2,000 |

Accounts for random drug testing of Public Works employees per the union contract and Federal Department of Transportation regulations for employees who hold CDLs.

| | Qty | Unit Price | Total |
|----------------------------------------------------------|------------|-------------------|----------------|
| Random Drug Testing (three employees selected quarterly) | 12 | \$100 | \$1,200 |
| Random Drug Testing – Annual Administrative Fee | 1 | \$275 | \$275 |
| Annual Lead Testing for Facilities Employees | 3 | \$175 | \$525 |
| | | TOTAL | \$2,000 |

| | | |
|-------------------------------------------|--------------------|--------------------|
| Other Professional Services 521290 | 2020 Budget | 2021 Budget |
| | \$292,101 | \$315,911 |

Accounts for the service fees for outside firms and agencies that support the work of the Public Works Department. Some services are associated with repair of vehicle accidents which damage Village property. The Village seeks recovery to the full extent allowed from insurance coverage related to any property damage.

| Service Description | Contractor | Contract Term | Unit Measure | Qty | Unit Cost | Total Cost |
|--------------------------------------------------------------------|------------------------|---------------|------------------------------|-----------|-----------|------------------|
| Monthly testing and repairs of portable radios | Chicago Communications | 2021-2022 | Monthly | 12 | \$729 | \$8,748 |
| As-needed service for radio repairs on base stations & portables | Chicago Communications | 2021-2022 | Average cost | 5 | \$200 | \$1,000 |
| Installation of downtown banner and holiday tree lighting services | B & B Holiday Lighting | 2019-2022 | Annual service | 1 | \$60,000 | \$60,000 |
| Street light maintenance | TBD | TBD | Monthly | 12 | \$8,740 | \$104,880 |
| Emergency street light repairs (poles and underground faults) | TBD | TBD | Hourly | 957 hours | \$54.60 | \$52,252 |
| Routine traffic signal maintenance | TBD | TBD | Monthly | 12 | \$2,936 | \$35,232 |
| Emergency traffic signal repair | TBD | TBD | Hourly | 626 hours | \$54.60 | \$34,200 |
| Repair and maintenance of emergency vehicle pre-emption system | Meade Electric | 2021 | Service request | 3 | \$5,000 | \$15,000 |
| SCADA planning review, repair, and preventative maintenance | TBD | TBD | Monthly and service requests | 12 | \$377 | \$4,524 |
| Drug and Alcohol Clearinghouse | TBD | 2021 | As-needed | 60 | \$1.25 | \$75 |
| TOTAL | | | | | | \$315,911 |

| Public Works Outsourced Management 521295 | 2020 Budget | 2021 Budget |
|-------------------------------------------|-------------|-------------|
| | \$400,178 | \$317,218 |

Accounts for the outsourced professional services under the Baxter & Woodman contract to perform the services in the tables below. The Village began using Baxter & Woodman for various services in 2010. Over the years, the services have expanded and/or contracted based on the Village's needs. Staff reallocated contract management services and the Public Works Director allocation for the 2021 budget. Additionally, landscape management services are being brought in-house.

Public Works Outsourced Management Fund Allocation Table

| | Corporate | Water | Sanitary | Wholesale Water | Commuter | Glen-TIF | 2021 Budget |
|----------------------------|-------------------|-------------------|-----------------|-----------------|-----------------|----------|-------------|
| Contract Management | (30%) \$19,500 | (59%) \$38,350 | (9%) \$5,850 | (2%) \$1,300 | - | - | \$65,000 |
| Sod Restoration | (10%) \$3,588 | (80%) \$28,715 | (5%) \$1,796 | - | (5%) \$1,796 | - | \$35,895 |

| | Corporate | Water | Sanitary | Wholesale Water | Commuter | Glen-TIF | 2021 Budget |
|---------------------------------------|--------------------|--------------------|------------------|-------------------|-----------------|------------------|------------------|
| General Landscaping | (79%) \$180,429 | (9%) \$20,555 | - | - | (3%) \$6,852 | (9%) \$20,555 | \$228,391 |
| Landscaping & Weed Control | (100%) \$27,712 | - | - | - | - | - | \$27,712 |
| Landscaping Special Projects | (100%) \$26,179 | - | - | - | - | - | \$26,179 |
| Public Works Director | (30%) \$59,810 | (59%) \$117,626 | (9%) \$17,943 | (2%) \$3,987 | - | - | \$199,366 |
| Water Operator | - | (80%) \$99,860 | - | (20%) \$24,966 | - | - | \$124,826 |
| Total Cost | \$317,218 | \$305,106 | \$25,589 | \$30,253 | \$8,648 | \$20,555 | \$707,369 |

Public Works Outsourced Management Corporate Fund Detail

| Description | Unit Measure | Qty | Unit Cost | Total Cost | Corporate Fund Cost |
|-----------------------------------------------------------------|--------------|-------|-----------|------------------|---------------------|
| Contract management for routine monthly maintenance | Monthly | 12 | \$5,417 | \$65,000 | \$19,500 |
| Sod restoration services | Hourly | 180 | \$199 | \$35,895 | \$3,588 |
| General landscape monthly maintenance (mowing, watering, etc.) | Monthly | 12 | \$19,033 | \$228,391 | \$180,429 |
| Landscaping and weed control for the floodway buyout properties | Hourly | 200 | \$139 | \$27,712 | \$27,712 |
| Landscaping T*M (special projects) | Hourly | 141 | \$186 | \$26,179 | \$26,179 |
| Public Works Director | Hourly | 2,080 | \$96 | \$199,366 | \$59,810 |
| Water Operator | Hourly | 1,200 | \$104 | \$124,826 | \$0 |
| TOTAL | | | | \$707,369 | \$317,218 |

| Outside Litigation 521540 | 2020 Budget | 2021 Budget |
|---------------------------|----------------|----------------|
| | \$6,875 | \$1,350 |

Accounts for the cost of labor attorneys for personnel matters and special projects. The 2021 total cost is estimated to be \$3,000 and is allocated to the Corporate Fund (45% or \$1,350), Water Fund (43% or \$1,290), and Sewer Fund (12% or \$360).

| Dues, Memberships, and Subscriptions 522125 | 2020 Budget | 2021 Budget |
|---------------------------------------------|----------------|----------------|
| | \$5,289 | \$3,855 |

Accounts for the participation in various organizations. These memberships provide services such as training, professional development, and valuable information.

| Description | Qty | Unit Cost | Total |
|--------------------------------------------------------|-----|-----------|---------|
| American Public Works Assoc. (APWA) membership | 12 | \$170 | \$2,040 |
| Illinois City County Management Association membership | 2 | \$130 | \$260 |
| International City Management Association membership | 1 | \$150 | \$150 |
| Illinois Society of Arboriculture | 1 | \$180 | \$180 |

| Description | Qty | Unit Cost | Total |
|----------------------------------|-----|-----------|----------------|
| Suburban Tree Consortium | 1 | \$575 | \$575 |
| Illinois Public Works Mutual Aid | 1 | \$250 | \$250 |
| CDL renewals | 5 | \$65 | \$325 |
| IASFM membership | 1 | \$75 | \$75 |
| TOTAL | | | \$3,855 |

| Postage 522145 | 2020 Budget | 2021 Budget |
|----------------|-------------|-------------|
| | \$330 | \$200 |

Accounts for the cost of express shipping for packages to IDOT and other suppliers. The 2021 budget is based on a three-year average.

| Rentals 522155 | 2020 Budget | 2021 Budget |
|----------------|-------------|-------------|
| | \$500 | \$500 |

Accounts for renting equipment to support the Facilities function on an as-needed basis. Staff estimates the 2021 budget will be \$500.

| Building Maintenance 522210 | 2020 Budget | 2021 Budget |
|-----------------------------|-------------|-------------|
| | \$335,659 | \$386,115 |

Accounts for maintenance costs of Village-owned facilities, but not limited to, the items in the table below. Staff has added building automation and building security monitoring into the FY 2021 budget that were not included in the FY 2020 budget.

| Description | Contractor | Contract Term | Unit Measure | Qty | Unit Cost | Total Cost |
|---------------------------------------------------------|-------------------|-----------------|----------------|-----|-----------|------------|
| Backflow testing | DeFranco Plumbing | 2021-2022 | Annual service | 1 | \$3,519 | \$3,519 |
| Custodial services | Advanced Cleaning | 2020-2022 | Monthly | 12 | \$20,833 | \$212,500 |
| Elevator preventative maintenance | Otis Elevator | 2020-2025 | Monthly | 12 | \$375 | \$4,500 |
| Fire extinguisher inspection | TBD | Bid in 2020 | Annual service | 1 | \$7,000 | \$7,000 |
| Fire systems and security certification and inspections | TBD | Bid in 2020 | Annual service | 1 | \$8,000 | \$8,000 |
| Generator preventative maintenance | Midwest | 2021 | Monthly | 12 | \$2,525 | \$30,300 |
| Gun range maintenance and repair | Best Technologies | 2020-2023 | Quarterly | 4 | \$8,101 | \$32,405 |
| HVAC preventative maintenance | TBD | Bid in 2020 | Annual service | 1 | \$29,172 | \$29,172 |
| Pest control | TBD | Quoted annually | Occurrence | 20 | \$100 | \$2,000 |
| Uninterrupted power supply preventative maintenance | Nationwide Power | 2021 | Annual service | 1 | \$3,978 | \$3,978 |

| Description | Contractor | Contract Term | Unit Measure | Qty | Unit Cost | Total Cost |
|------------------------------|------------|-----------------|----------------|-----|-----------|------------------|
| Trane building automation | Trane | 2019-2023 | Annual service | 1 | \$37,741 | \$37,741 |
| Building security monitoring | Tyco | Annual contract | Annual service | 1 | \$15,000 | \$15,000 |
| TOTAL | | | | | | \$386,115 |

| | | |
|--------------------------------|--------------------|--------------------|
| Building Repairs 522215 | 2020 Budget | 2021 Budget |
| | \$80,000 | \$80,000 |

Accounts for costs associated with Village-owned facility repairs. The 2021 budget is based on a three-year average. Typical items include roof repairs, garage door repairs, plumbing repair and electrical repairs.

| | | |
|-------------------------------------|--------------------|--------------------|
| Equipment Maintenance 522230 | 2020 Budget | 2021 Budget |
| | \$10,200 | \$18,800 |

Accounts for maintenance of the scissor lift, air compressors, and all fitness equipment maintenance.

| Description | Contractor | Contract Term | Unit Measure | Qty | Unit Cost | Total Cost |
|-----------------------------------------------|--------------------------|---------------|--------------|-----|-----------|-----------------|
| Scissor Lift | Quoted annually | N/A | As-needed | 1 | \$800 | \$800 |
| Air Compressors | Quoted annually | N/A | As-needed | 2 | \$500 | \$1,000 |
| Aerial Work Platform Maintenance | Three-year average | N/A | As-needed | 1 | \$400 | \$400 |
| Fitness Equipment Maintenance | Direct Fitness Solutions | 2019-2022 | As-needed | 4 | \$900 | \$3,600 |
| Garage Door Maintenance - New Contract | Quoted in 2020 | TBD | As-needed | 2 | \$5,000 | \$10,000 |
| AED Maintenance – Battery and Pad Replacement | Managed by Fire Dept. | TBD | As-needed | 1 | \$3,000 | \$3,000 |
| TOTAL | | | | | | \$18,800 |

| | | |
|-----------------------------------|--------------------|--------------------|
| Grounds Maintenance 522245 | 2020 Budget | 2021 Budget |
| | \$243,723 | \$106,843 |

Accounts for the maintenance of Village grounds, such as fence repairs and replacements along with tree and stump removal. The fence repair services are based on a three year average.

Fence Repair

The Village will be soliciting a new contract in 2020 for contract years 2021-2023. The 2021 budget is based on three-year average. The costs are allocated to multiple funds as shown in the table.

| Fence Repairs and Replacement | |
|--------------------------------------|-----------------|
| Corporate (90%) | \$30,600 |
| Water (5%) | \$1,700 |
| Commuter (5%) | \$1,700 |
| 2021 Budget | \$34,000 |

Tree and Stump Removal

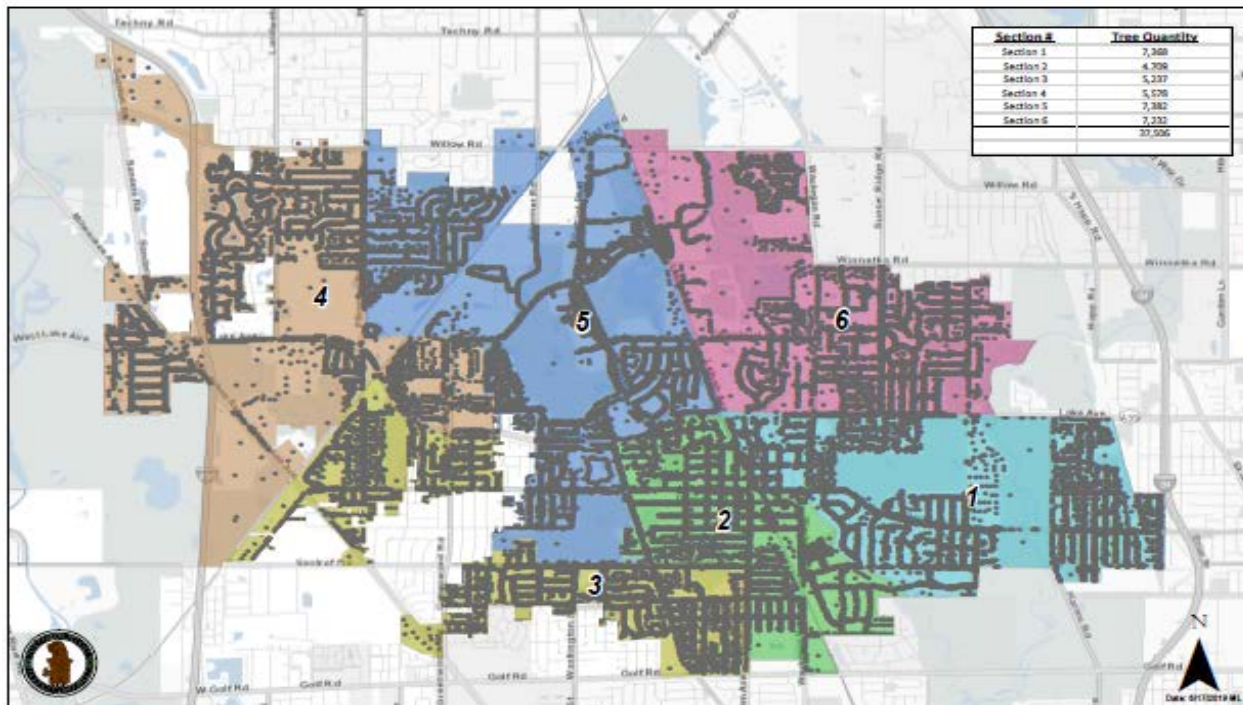
Staff has developed a six-year program to remove dead and diseased trees and stumps throughout the Village. Starting in 2020, the Village was separated into six geographic sections (shown below) and trees and stumps are removed from one section annually. Additionally the Village receives routine tree and stump removal requests and emergency tree and stump removal requests via the work order program. Based on the six-year program, staff projects the removal of 161 trees/stumps in the selected program section at approximately \$168 a tree. The unit costs will range from \$6.00 to \$22.00 per inch which is based on the diameter at breast height (dbh) for tree removal. Stump removal costs \$4.30 per inch. Staff projects 231 trees/stumps will be removed that are outside of the program section and that there will be 51 hours of emergency removal requests. The current contract expires 12/31/2022. This line item was reduced due to the COVID-19 Financial Response Plan reductions.

The Village’s tree program as a whole includes: tree and stump removal, tree trimming, and tree planting. Staff developed a six-year programmatic approach to the tree program in FY 2019 for implementation in FY 2020. During FY 2020 staff has made note that tree trimming is the largest need of the tree program and that the Village’s need for tree and stump removal along with tree plantings have reduced over the years. One reason for the decreased tree/stump removal budget over time is that tree affected by Emerald Ash Borer (EAB) have largely been removed from the Village. The number of yearly EAB tree removals has gone down approximately 95% since 2016. Since fewer trees/stumps are being removed fewer new trees need to be planted in their place, thus reducing the demand for new trees in the Village.

Additionally, staff has been focusing on a “needs based” approach to budgeting which has helped to contain costs in the tree program while delivering the high service level expected by our residents.

| Tree and Stump Removals | | |
|---------------------------------------|----------------------|---------------------------|
| Description | Budget Amount | Unit Price |
| Tree/Stump Removal Program | \$27,113 | \$10.00 - \$22.00 per dbh |
| Tree/Stump Removal Requests | \$38,930 | \$4.30 per inch |
| Tree/Stump Emergency Removal Requests | \$10,200 | \$200/hour |
| TOTAL | | \$76,243 |

dbh = Diameter breast height



| | | |
|----------------------------------|--------------------|--------------------|
| Mechanical Repairs 522260 | 2020 Budget | 2021 Budget |
| | \$28,000 | \$43,000 |

Accounts for maintenance and repairs to HVAC equipment, generators, elevators and boilers. The 2021 budget is based on a three-year average.

| Description | 2020 | 2021 |
|-------------------------------|-----------------|-----------------|
| Generator Repair Services | \$10,000 | \$15,000 |
| Elevator Repair Services | \$3,000 | \$3,000 |
| HVAC Repair Services | \$10,000 | \$15,000 |
| Additional Mechanical Repairs | \$5,000 | \$10,000 |
| TOTAL | \$28,000 | \$43,000 |

| | | |
|-----------------------------------|--------------------|--------------------|
| Roadway Maintenance 522280 | 2020 Budget | 2021 Budget |
| | \$126,548 | \$124,708 |

Accounts for the maintenance of Village roadways and pavement and thermoplastic marking (see below). This includes monthly electrical inspections of traffic signals, maintenance of State and County traffic signals, and disposal of dead animals.

| Description | Contractor | Contract Term | Unit Measure | Qty | Unit Cost | Total Cost |
|----------------------------------|---------------------|---------------|-----------------|-----|-----------|-----------------|
| Maint. of county traffic signals | Cook County | N/A | Quarterly | 4 | \$6,456 | \$25,824 |
| Maint. of state traffic signals | State of Illinois | N/A | Quarterly | 4 | \$9,452 | \$37,808 |
| Disposal of dead animals | Saint Francis Group | N/A | Service request | 12 | \$100 | \$1,200 |
| TOTAL | | | | | | \$64,832 |

Pavement and Thermoplastic Marking

Staff has developed a three-year program for pavement marking and thermoplastic services. There are 449 crosswalks, 455 stop bars and 791 pavement symbols in the Village of Glenview. High traffic areas (schools, Central Business District, and the Glen) which represent 10% of the Village need to be replaced annually. The remaining 90% of the Village will be replaced on a three-year cycle.

| Description | Contractor | Contract Term | Unit Measure | Qty | Unit Cost | Total Cost |
|-------------------------------------------------|----------------------------|---------------|--------------|-------|-----------|-----------------|
| Thermoplastic services for high traffic areas | Precision Pavement Marking | 2020-2021 | Foot | 3,045 | \$3.89 | \$11,845 |
| Annual thermoplastic service (three-year cycle) | Precision Pavement Marking | 2020-2021 | Foot | 9,134 | \$3.89 | \$35,531 |
| Pavement marking services | Precision Pavement Marking | 2020-2021 | Foot | 5,000 | \$2.50 | \$12,500 |
| TOTAL | | | | | | \$59,876 |

| | | |
|------------------------------------------|--------------------|--------------------|
| Snow & Ice Maintenance 522285 | 2020 Budget | 2021 Budget |
| | \$1,079,585 | \$954,466 |

Accounts for plowing, hauling, and salting Village owned public parking lots, residential plowing, and hauling from the library parking deck. The 2021 budget is based on contract agreements.

| Description | Contractor | Contract Term | Unit Measure | Qty | Unit Cost | Total Cost |
|--------------------------------------------------------------|------------------------------------------------|---------------|--------------|-----|-----------|------------------|
| Residential Snow Plowing (5 sections) | Snow Systems and Landscape Concepts Management | 2020-2023 | Monthly | 6 | \$64,536 | \$387,216 |
| Hauling from the Library Parking Deck and Village Facilities | Snow Systems | 2019-2022 | As-needed | 1 | \$25,000 | \$25,000 |
| Public Parking Lot and Walkway Snow Plowing | Snow Systems | 2019-2022 | Monthly | 6 | \$21,900 | \$131,400 |
| Residential Snow Plowing (3 sections) | Langton | 2019-2022 | Monthly | 6 | \$50,725 | \$304,350 |
| Sidewalk Plowing (2 of 4 Sidewalk Sections) | Snow Systems | 2019-2022 | Monthly | 6 | \$17,750 | \$106,500 |
| TOTAL | | | | | | \$954,466 |

| | | |
|-----------------------------------------|--------------------|--------------------|
| Selections and Promotions 523020 | 2020 Budget | 2021 Budget |
| | \$4,318 | \$2,359 |

Accounts for the costs of pre-employment tests and processes used during the selection process for new Public Works hires.

| | Qty | Unit Cost | Total |
|----------------------------------------|-----|-----------|----------------|
| Background Check | 3 | \$200 | \$600 |
| Pre-Employment Physical | 3 | \$278 | \$834 |
| Skills Based Pre-Employment Assessment | 15 | \$35 | \$525 |
| Job Advertisements | 4 | \$100 | \$400 |
| TOTAL | | | \$2,359 |

| | | |
|----------------------------------|--------------------|--------------------|
| Harms Lift Station 524031 | 2020 Budget | 2021 Budget |
| | \$3,000 | \$3,000 |

Accounts for the annual maintenance of the Harms pump station. The 2021 budget is based on a three-year average.

| | | |
|-----------------------------------------|--------------------|--------------------|
| Cunliff Park Lift Station 524032 | 2020 Budget | 2021 Budget |
| | \$3,000 | \$3,000 |

Accounts for the annual maintenance of the Cunliff Park pump station. The 2021 budget is based on a three-year average.

| | | |
|--------------------------------|--------------------|--------------------|
| PW Disposal Fees 524040 | 2020 Budget | 2021 Budget |
| | \$75,480 | \$55,150 |

Accounts for the hauling of spoil from street sweeping and street excavations. Based on a three-year average of work, 20% of the hauling of spoil is allocated to the Corporate Fund.

Hauling Fund Allocation Table

| | Hauling of Spoil | Hauling of Spoil - Asphalt | Hauling from Street Sweeping | Total Cost |
|------------------------|-------------------------|-----------------------------------|-------------------------------------|-------------------|
| Corporate (20%) | \$33,048 | \$1,102 | \$21,000 | \$55,150 |
| Water (70%) | \$115,668 | \$3,856 | - | \$119,524 |
| Sanitary (10%) | \$16,524 | \$551 | - | \$17,075 |
| 2021 Budget | \$165,240 | \$5,509 | \$21,000 | \$191,749 |

| Description | Contractor | Unit Measure | Qty | Unit Price | Total Cost | Corporate Fund Cost |
|--------------------------------|-------------------|---------------------|-------------|-------------------|-------------------|----------------------------|
| Hauling of spoil (20%) | TBD | Tons | 600 tons | \$275 | \$165,240 | \$33,048 |
| Hauling of spoil-asphalt (20%) | TBD | Tons | 27 tons | \$204 | \$5,509 | \$1,102 |
| Hauling from street sweeping | Groot | Average cost | 12 pick-ups | \$1,750 | \$21,000 | \$21,000 |
| TOTAL | | | | | \$191,749 | \$55,150 |

| | | |
|-----------------------|--------------------|--------------------|
| Locates 524046 | 2020 Budget | 2021 Budget |
| | \$38,291 | \$38,291 |

Locate Subscription

Accounts for the cost associated with locating underground utilities prior to digging or excavating. The 2021 budget is based on an annual subscription with JULIE locates.

| Locates Subscription Fund Allocation table | |
|---------------------------------------------------|-----------------|
| Corporate (10%) | \$1,389 |
| Water (80%) | \$11,112 |
| Sanitary (10%) | \$1,389 |
| 2021 Budget | \$13,890 |

Locate Services

Accounts for utility locating services performed by a contractor. The estimated annual cost is \$36,902 for the Corporate Fund.

| Locates Services Fund Allocation table | |
|-------------------------------------------|------------------|
| Corporate (20%) | \$36,902 |
| Water (50%) | \$92,255 |
| Sanitary (20%) | \$36,902 |
| Wholesale (10%) | \$18,451 |
| 2021 Budget | \$184,510 |

| Stormwater Maintenance 524050 | 2020 Budget | 2021 Budget |
|-------------------------------|-------------|-------------|
| | | \$5,000 |

Accounts for emergency contractor assistance for storm sewer maintenance and repairs in easements. This account also includes emergency contractor assistance for maintenance and repairs for sluice gate which is a sliding gate that controls the flow of water at Techny basin. The 2021 budget is based on a three-year average.

| Street Sweeping 524055 | 2020 Budget | 2021 Budget |
|------------------------|-------------|-------------|
| | | \$98,490 |

Accounts for contractual street sweeping services for roadways and Village-owned properties. The emergency and special request sweepings projected is based on the last three years.

| Sweeping sections | Unit Measure | Qty | Unit Cost | Estimated Cost |
|-------------------------------------|----------------|-----|-----------|------------------|
| Central Business District | Complete sweep | 13 | \$327 | \$4,251 |
| North and South Parking Decks | Complete sweep | 1 | \$2,786 | \$2,786 |
| State & county roads | Complete sweep | 1 | \$2,750 | \$2,750 |
| Curbed roadways | Complete sweep | 6 | \$13,700 | \$82,200 |
| Uncurbed roadways | Complete sweep | 5 | \$3,422 | \$17,110 |
| Municipal parking lots & properties | Complete sweep | 4 | \$1,260 | \$5,040 |
| Emergency sweeping | Hours | 12 | \$160 | \$1,920 |
| Special request sweepings | Hours | 29 | \$135 | \$3,915 |
| TOTAL | | | | \$119,972 |

| SWANCC Dumping Fees 524065 | 2020 Budget | 2021 Budget |
|----------------------------|-------------|-------------|
| | | \$545,444 |

Accounts for fees paid to the Solid Waste Agency of Northern Cook County (SWANCC) for dumping and disposal. SWANCC annually calculates the Village’s fee (billed monthly) based on the amount of waste (Committed Tonnage) multiplied by the Operations and Maintenance Tipping Fee. The 2021 budget is based on an estimated tonnage of 11,414 and a price of \$50.20 per ton which was provided by SWANCC. This represents a 3.5% increase in for 2021.

| | | |
|-----------------------------|--------------------|--------------------|
| Tree Trimming 524155 | 2020 Budget | 2021 Budget |
| | \$61,782 | \$140,500 |

Staff developed a six-year program to trim and prune all trees throughout the Village starting in 2020. Staff was able to complete the majority of section 4 in 2020. During 2021 staff projects 1,169 trees to be trimmed in section 4 and 6,254 trees need to be trimmed in section 1. Section 4 has some remaining work from 2020. The unit costs will range from \$2.10 to \$3.90 per inch which is based on the tree diameter at breast height (dbh). Staff also projects 466 trees will be trimmed that are based on service requests and there will be 50 hours of emergency removal requests.

The Village’s tree program as a whole includes: tree and stump removal, tree trimming, and tree planting. Staff developed a six-year programmatic approach to the tree program in FY 2019 for implementation in FY 2020. During FY 2020 staff has made note that tree trimming is the largest need of the tree program and that the Village’s need for tree and stump removal along with tree plantings have reduced over the years. One reason for the decreased tree/stump removal budget over time is that tree affected by Emerald Ash Borer (EAB) have largely been removed from the Village. The number of yearly EAB tree removals has gone down approximately 95% since 2016. Since fewer trees/stumps are being removed fewer new trees need to be planted in their place, thus reducing the demand for new trees in the Village.

Additionally, staff has been focusing on a “needs based” approach to budgeting which has helped to contain costs in the tree program while delivering the high service level expected by our residents.

| Tree Trimming | | |
|------------------------------------------|----------------------|---------------------|
| Description | Budget Amount | Unit Price |
| Tree Trimming Program | \$115,500 | \$2.10 - \$3.90 dbh |
| Tree Trimming Requests | \$20,250 | \$2.10 - \$3.90 dbh |
| Tree Trimming Emergency Removal Requests | \$4,750 | \$95/hour |

dbh = Diameter breast height

Commodities

| | | |
|--------------------------|--------------------|--------------------|
| Appliances 531015 | 2020 Budget | 2021 Budget |
| | \$10,000 | \$9,000 |

Accounts for the replacement of major appliances such as stoves, refrigerators and microwaves at Village facilities. The 2021 budget is based on a three-year average.

| | | |
|-----------------------|--------------------|--------------------|
| Asphalt 531020 | 2020 Budget | 2021 Budget |
| | \$76,488 | \$74,292 |

Asphalt material

Accounts for the cost of hot patch and cold patch asphalt used to fill potholes in roadways. Hot patch is a more permanent fix to potholes and requires excavating to address the underlying problem that caused the pothole. Cold patch is used to temporarily fill potholes as a “quick fix.” Below is the amount of hot patch and cold patch that has been used since 2017. The 2021 amounts are less due to outsourcing asphalt repair services.

| | Corporate | Water | Sanitary | 2020 Budget |
|----------------------------|------------------|-----------------|-----------------|--------------------|
| Hot patch- binder | \$846 | \$1,692 | \$282 | \$2,820 |
| Hot patch - surface | \$1,350 | \$2,700 | \$450 | \$4,500 |
| Cold patch | \$12,096 | \$18,144 | - | \$30,240 |
| Total cost | \$14,292 | \$22,536 | \$732 | \$37,560 |

| | Tons | Unit Cost | Total |
|------|-------------|------------------|--------------|
| 2017 | 361 | \$43 | \$15,552 |
| 2018 | 390 | \$50 | \$19,500 |
| 2019 | 250 | \$47 | \$11,750 |
| 2020 | 120 | \$47 | \$5,640 |
| 2021 | 60 | \$47 | \$2,820 |

| | Tons | Unit Cost | Total |
|------|-------------|------------------|--------------|
| 2017 | 634 | \$47 | \$29,798 |
| 2018 | 585 | \$54 | \$31,590 |
| 2019 | 350 | \$50 | \$17,500 |
| 2020 | 180 | \$50 | \$9,000 |
| 2021 | 90 | \$50 | \$4,500 |

| | Tons | Unit Cost | Total |
|------|-------------|------------------|--------------|
| 2017 | 230 | \$122 | \$28,060 |
| 2018 | 237 | \$135 | \$32,095 |
| 2019 | 200 | \$144 | \$28,800 |
| 2020 | 210 | \$144 | \$30,240 |
| 2021 | 210 | \$144 | \$30,240 |

Asphalt repair services

Accounts for asphalt repair services performed by a contractor. This work includes the contractor purchasing asphalt and repair roads that are requested by Village staff. The estimated annual cost is \$60,000 for the Corporate Fund.

| | |
|------------------------|------------------|
| Corporate (30%) | \$60,000 |
| Water (60%) | \$120,000 |
| Sanitary (10%) | \$20,000 |
| 2021 Budget | \$200,000 |

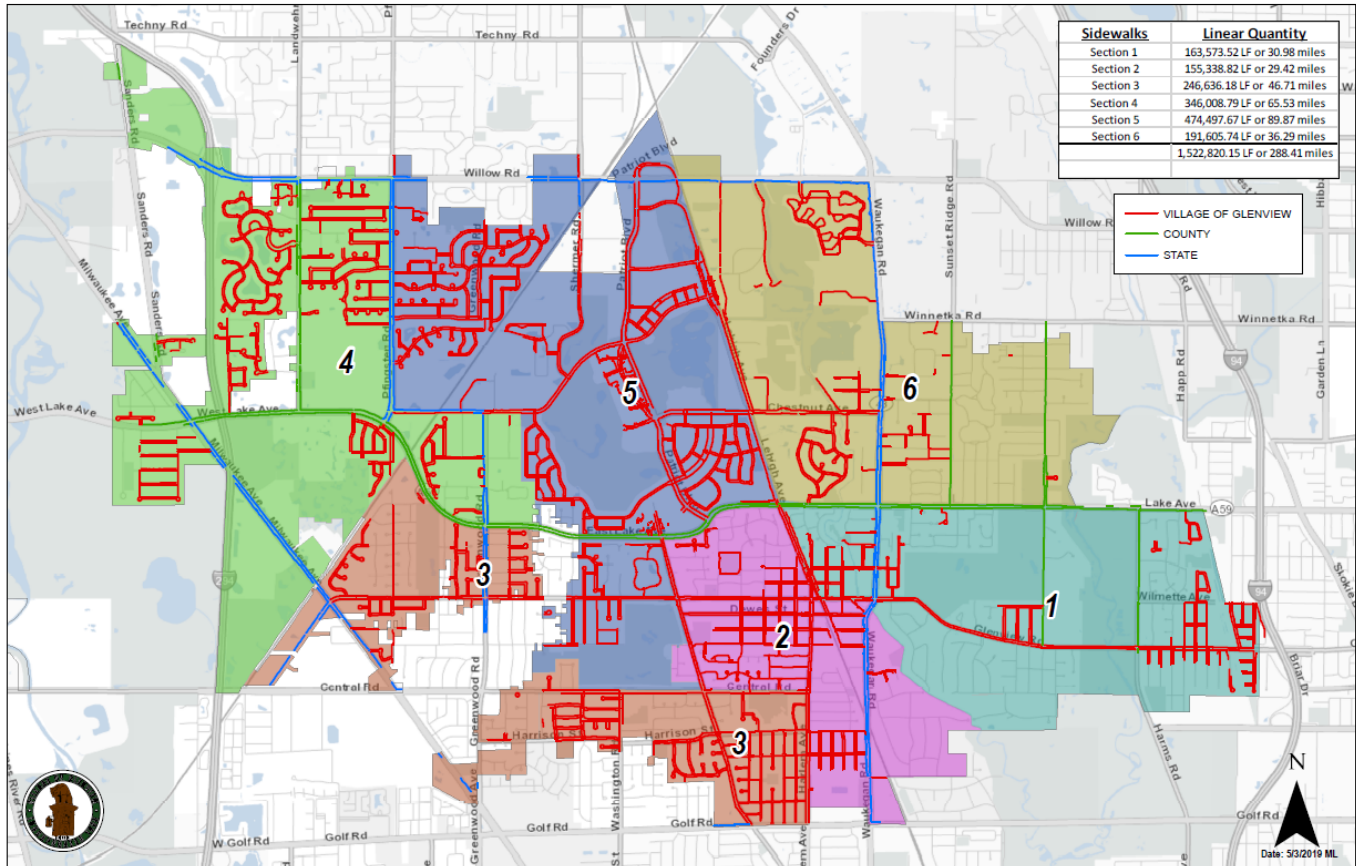
| | | |
|------------------------|--------------------|--------------------|
| Concrete 531021 | 2020 Budget | 2021 Budget |
| | \$288,040 | \$241,954 |

Accounts for contractual services to repair and replace concrete related to public property.

Concrete Repair Fund Allocation Table

| | Corporate (60%) | Water (32%) | Sanitary (3%) | Commuter (5%) | 2021 Budget |
|----------------------------|------------------------|--------------------|----------------------|----------------------|--------------------|
| Sidewalk | \$82,999 | \$44,265 | \$4,150 | \$6,917 | \$138,331 |
| Curb | \$24,219 | \$12,917 | \$1,210 | \$2,018 | \$40,365 |
| Driveway | \$7,056 | \$3,763 | \$353 | \$588 | \$11,760 |
| Pavement Patch | \$67,200 | \$35,839 | \$3,360 | \$5,599 | \$112,000 |
| Utility Restoration | \$60,480 | \$32,256 | \$3,024 | \$5,040 | \$100,800 |
| Total | \$241,954 | \$129,041 | \$12,097 | \$20,162 | \$403,256 |

Staff has developed a twelve-year program to repair and maintain **sidewalks** and **curbs** within the Village’s limits. Starting in 2020, Public Works staff began surveying section 1 for sidewalk and curb repair. This program will result in a decrease in 2021 but each year will be based on the evaluation of the upcoming section. Staff will continue to repair **driveways**, **pavement patches** and **utility restorations** through work orders and resident requests.



Staff estimates that 5% of all Village sidewalks are deteriorating. Based on the last three-years of service requests from residents, staff estimates there will be 5,765 sq. feet of sidewalk repair outside of Section 2.

Staff estimates that 1% of all

| Sidewalk Repair | | | | |
|------------------------|--------------|--------|-----------|------------------|
| Program Type | Unit Measure | Qty | Unit Cost | Total |
| Section-based | Square feet | 16,838 | \$6.12 | \$103,051 |
| Resident request | Square feet | 5,765 | \$6.12 | \$35,280 |
| TOTAL | | | | \$138,331 |

Village curbs are deteriorating. Based on the last three-years of service requests from residents, staff estimates there will be 412 feet of curb repair outside of Section 2.

| Curb Repair | | | | |
|--------------------|--------------|-------|-----------|-----------------|
| Program Type | Unit Measure | Qty | Unit Cost | Total |
| Section-based | Linear feet | 1,347 | \$22.95 | \$30,915 |
| Resident request | Linear feet | 412 | \$22.95 | \$9,450 |
| TOTAL | | | | \$40,365 |

Based on the last three years of resident requests and work orders submitted, staff estimates the following projects for driveway repair, pavement patch and utility restoration repair:

| Driveway Repair | | | | |
|------------------------|---------------------|------------|------------------|-----------------|
| Program Type | Unit Measure | Qty | Unit Cost | Total |
| Resident request | Square yards | 206 | \$57.12 | \$11,760 |

| Pavement Patch | | | | |
|-----------------------|---------------------|------------|------------------|------------------|
| Program Type | Unit Measure | Qty | Unit Cost | Total |
| Resident request | Square yards | 1,830 | \$61.20 | \$112,000 |

| Utility Restoration Repair | | | | |
|-----------------------------------|---------------------|------------|------------------|------------------|
| Program Type | Unit Measure | Qty | Unit Cost | Total |
| Resident request | Square feet | 16,471 | \$6.12 | \$100,800 |

| Liquid De-Icing 531045 | 2020 Budget | 2021 Budget |
|-------------------------------|--------------------|--------------------|
| | \$13,490 | \$16,340 |

Accounts for all of calcium chloride, organic accelerator and repairs to the calcium chloride tank. The Village will be shifting towards organic accelerator for 2021 de-icing operations because it is more environmentally friendly

| Description | Unit measure | Qty | Unit Cost | Total Cost |
|---------------------|---------------------|------------|------------------|-------------------|
| Calcium Chloride | Gallons | 6,000 | \$0.64 | \$3,840 |
| Organic Accelerator | Gallons | 8,000 | \$1.50 | \$12,000 |
| Equipment repair | As Needed | 1 | \$500 | \$500 |
| TOTAL | | | | \$16,340 |

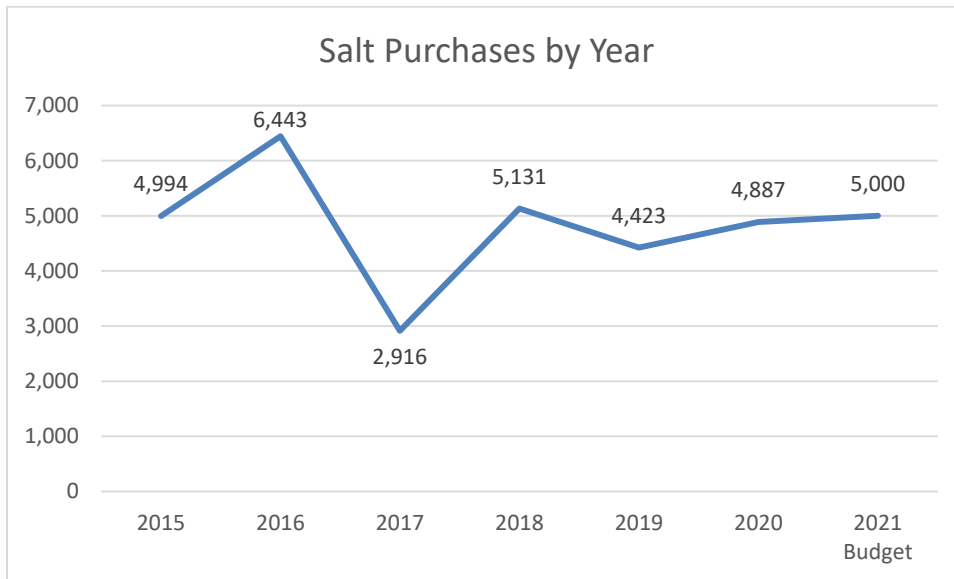
however, calcium chloride is kept on hand for more severe events. The 2021 budget is based on projected use in 2021.

| Salt 531047 | 2020 Budget | 2021 Budget |
|--------------------|--------------------|--------------------|
| | \$278,000 | \$378,470 |

Accounts for the purchase of rock salt for Village roadways. The charts below show historical purchases each snow season and the salt inventory from the 2019/2020 season through the 2021/2022 season.

| | Vendor | Tons | Unit Cost | Total Cost |
|------|------------------|-------------|------------------|-------------------|
| 2015 | Cargill | 2,612.42 | \$58.60 | \$318,430 |
| | Compass Minerals | 2,381.77 | \$69.42 | |
| 2016 | Compass Minerals | 1,366.09 | \$69.42 | \$392,227 |
| | Morton Salt | 5,077.58 | \$58.57 | |
| 2017 | Compass Minerals | 1,024.52 | \$45.05 | \$160,835 |
| | Morton Salt | 1,892.11 | \$60.61 | |
| 2018 | Cargill | 998.65 | \$73.75 | \$284,978 |
| | Compass Minerals | 2,539.47 | \$45.04 | |
| | Morton Salt | 1,593 | \$60.86 | |
| 2019 | Compass Minerals | 3,640 | \$45.04 | \$211,648 |
| | Morton Salt | 783.21 | \$60.86 | |

| | | | | |
|------|-------------------|----------|---------|-----------|
| 2020 | Lake County | 2,373.14 | \$63.90 | \$356,941 |
| | State of Illinois | 2,514.98 | \$81.63 | |
| 2021 | Lake County | 2,000 | \$66.79 | \$378,470 |
| | State of Illinois | 3,000 | \$81.63 | |



| Salt Inventory | | | | |
|------------------------|-----------------------------|-------------|-----------------------------|-------------|
| | 2020/2021 Snow & Ice Season | | 2021/2022 Snow & Ice Season | |
| | Date | Amount | Date | Amount |
| Beginning Inventory | 11/1/2020 | 2,000 tons | 11/1/2021 | 2,000 tons |
| Plus: Salt Purchases | 01/2021 | +5,000 tons | 01/2022 | +5,000 tons |
| Less: Usage | 11/2020 – 04/2021 | -5,000 tons | 11/2021 – 04/2022 | -5,000 tons |
| Est. Ending Inventory* | 4/30/2021 | 2,000 tons | 4/30/2022 | 2,000 tons |

*Storage capacity = 2,500 ton

| Fuel 531100 | 2020 Budget | 2021 Budget |
|-------------|-------------|-------------|
| | \$5,000 | \$5,000 |

Accounts for fuel for seven diesel generators and additives for Fire Station 6, Fire Station 8, the Municipal Center, and Public Works. The 2021 budget is based on a three-year average of expenditures.

| General Office Supplies 531110 | 2020 Budget | 2021 Budget |
|--------------------------------|-------------|-------------|
| | \$0 | \$8,200 |

Accounts for the office supplies used by the Public Works Department. Office supplies were previously in a centralized General Government account.

| | | |
|-----------------------------------|--------------------|--------------------|
| Janitorial Supplies 531125 | 2020 Budget | 2021 Budget |
| | \$55,000 | \$50,000 |

Accounts for supplies needed for janitorial services to Village facilities such as light bulbs, paper products, and sanitation supplies for Police, Village Hall, and Public Works. The 2021 budget is based on a three-year average of expenditures.

| | | |
|--------------------------------|--------------------|--------------------|
| Limestone (CA-7) 531135 | 2020 Budget | 2021 Budget |
| | \$6,846 | \$6,846 |

Accounts for the purchase and delivery services for limestone material (crushed aggregate also referred to as CA-7) which is used by Village staff for property restorations.

| Limestone Fund Allocation | | Limestone Purchases | | | |
|----------------------------------|-----------------|----------------------------|------------------|-------------------|----------|
| Fund | Amount | Tons used | Unit Cost | Total cost | |
| Corporate (10%) | \$6,846 | 2016 | 4,544 | \$18.40 | \$83,622 |
| Water (80%) | \$54,768 | 2017 | 3,518 | \$18.87 | \$66,401 |
| Sanitary (10%) | \$6,846 | 2018 | 4,259 | \$19.17 | \$81,647 |
| 2021 Budget | \$68,460 | 2019 | 4,250 | \$16.30 | \$69,275 |
| | | 2020 | 4,200 | \$16.30 | \$68,460 |
| | | 2021 | 4,200 | \$16.30 | \$68,460 |

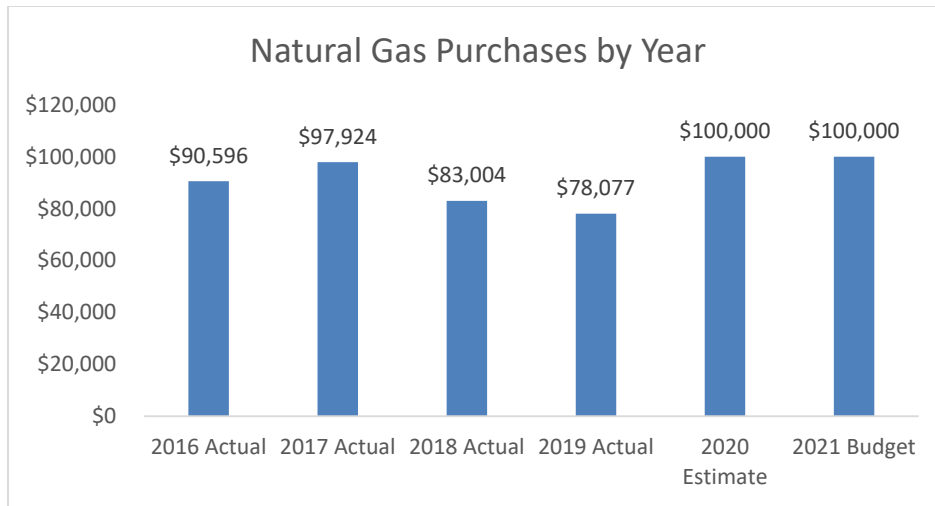
| | | |
|-----------------------|--------------------|--------------------|
| Topsoil 531136 | 2020 Budget | 2021 Budget |
| | \$1,520 | \$1,535 |

Accounts for topsoil and sand used for property restorations.

| Topsoil Fund Allocation | | Topsoil Purchases | | | |
|--------------------------------|-----------------|------------------------------|------------------|-------------------|----------|
| Fund | Amount | 21-ton truckload used | Unit Cost | Total cost | |
| Corporate (10%) | \$1,535 | 2016 | 40 | \$362.37 | \$14,495 |
| Water (80%) | \$12,282 | 2017 | 48 | \$393.17 | \$18,479 |
| Sanitary (10%) | \$1,535 | 2018 | 35 | \$410 | \$14,357 |
| 2021 Budget | \$15,352 | 2019 | 38 | \$400 | \$15,200 |
| | | 2020 | 38 | \$400 | \$15,200 |
| | | 2021 | 38 | \$404 | \$15,352 |

| | | |
|---------------------------|--------------------|--------------------|
| Natural Gas 531145 | 2020 Budget | 2021 Budget |
| | \$110,000 | \$100,000 |

Accounts for the cost of natural gas to heat Village facilities. The 2021 budget is based on a three-year average. The Village pays for natural gas at the Municipal Center, all five fire stations, Public Works, the Capital Projects Trailer, and the Village's Stormwater Lift Stations.



| | | |
|------------------------------------|--------------------|--------------------|
| Operational Supplies 531155 | 2020 Budget | 2021 Budget |
| | \$110,980 | \$110,980 |

Accounts for supplies for maintenance of facilities such as storage units, repair parts and replacement of fitness equipment, light bulbs, paint and supplies, and moving supplies.

| Description | Justification | Qty | Unit Cost | Total Cost |
|-------------------------------------------------------------------------------|--------------------|-----|-----------|------------------|
| Street lighting repair parts | Three-year average | N/A | N/A | \$53,000 |
| Storm sewer parts and supplies | Three-year average | N/A | N/A | \$19,000 |
| Temporary storage unit | Monthly cost | 12 | \$290 | \$3,480 |
| Repair and replacement of fitness equipment | Three-year average | N/A | N/A | \$3,000 |
| Hardware and small tools for facilities repairs | Three-year average | N/A | N/A | \$7,500 |
| Hardware and small tools for streets, forestry and water and sewer operations | Three-year average | N/A | N/A | 10,000 |
| Equipment parts, supplies and tools for plumbing, HVAC and electrical repairs | Three-year average | N/A | N/A | \$15,000 |
| TOTAL | | | | \$110,980 |

| | | |
|----------------------------|--------------------|--------------------|
| Refuse Carts 531186 | 2020 Budget | 2021 Budget |
| | \$43,392 | \$47,500 |

Accounts for the cost of new and replacement residential refuse carts and lids. The 2021 budget is based on a three-year average, including 2020, of carts purchased and a review of existing inventory.

| | | |
|--------------------------------|--------------------|--------------------|
| Safety Equipment 531205 | 2020 Budget | 2021 Budget |
| | \$7,870 | \$6,670 |

Accounts for cost of safety upgrades, supplies, or minor repairs based on the Safety Committee recommendations. This account also includes prescription safety glasses (per the Public Works Collective

Bargaining Agreement), first aid kits and supplies, gloves, protective eyewear, disinfectant supplies, barricades, traffic cones, and high visibility safety vests. The 2021 budget is based on a three-year average.

| | | |
|--------------------------------------------|--------------------|--------------------|
| Signs – Street & Traffic 531210 | 2020 Budget | 2021 Budget |
| | \$20,000 | \$16,200 |

Accounts for materials for street sign repairs and replacement including posts, anchors, sign blanks, and reflective paper. The 2021 budget is based on a three-year average.

| | | |
|----------------------------------------|--------------------|--------------------|
| Traffic Control Supplies 531225 | 2020 Budget | 2021 Budget |
| | \$2,000 | \$1,100 |

Accounts for traffic calming devices and supplies such as speed boards, batteries, and thermoplastic. The 2020 budget is based on a three-year average.

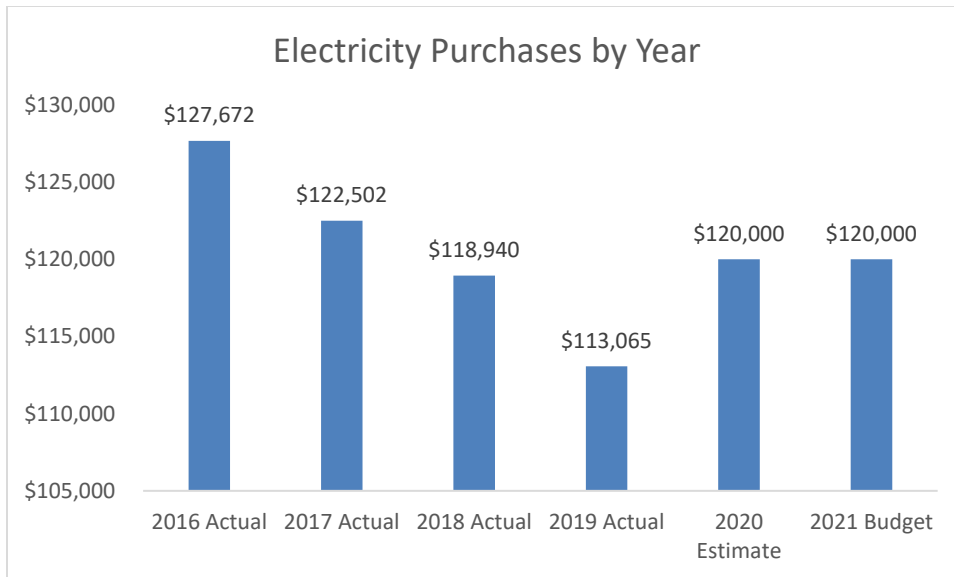
| | | |
|------------------------------|--------------------|--------------------|
| Uniforms/Shoes 531230 | 2020 Budget | 2021 Budget |
| | \$14,785 | \$7,316 |

Accounts for the uniform and boot allowances for certain Public Works employees. These costs are split evenly between the Corporate and Water Fund.

| | # of Employees | Unit Cost | Total cost |
|-----------------------------------------------------------------------------------|-----------------------|-----------------------------------|-------------------|
| MEO uniform and boot allowance | 17 | \$450 | \$7,650 |
| Supervisor uniform and boot allowance | 5 | \$476 | \$2,380 |
| Superintendent uniform and boot allowance | 1 | \$300 | \$300 |
| Field Inspectors uniforms and boot allowance | 2 | \$476 | \$952 |
| Facilities Supervisor, Lead Technician and Technician uniforms and boot allowance | 3 | \$450 | \$1,350 |
| Other Village apparel for admin staff and seasonal staff | As-needed | \$2,000 | \$2,000 |
| | | TOTAL | \$14,632 |
| | | CORPORATE FUND TOTAL (50%) | \$7,316 |

| | | |
|---------------------------|--------------------|--------------------|
| Electricity 531235 | 2020 Budget | 2021 Budget |
| | \$125,000 | \$120,000 |

Accounts for electricity for street lights. This is a contract bid through the Northern Illinois Municipal Electric Collaborative. Staff projects the annual budget based on a three-year average.



This item includes electricity for the Echo Lane lift station, the Harms Road pump station and the following streetlights:

| Streetlight Locations: |
|-----------------------------------|
| Buttonwood and Swainwood |
| Harrison and Lehigh |
| Old Willow Road (siren) |
| Waukegan Road and Golf Road |
| Lehigh Avenue and Chestnut Avenue |
| Greenwood Road and Lake Avenue |
| Compass Road and Lehigh Avenue |
| Lake Avenue and Milwaukee Avenue |
| Huber Lane and Lake Avenue |
| Harrison Street and Lehigh Avenue |

| Yard Waste Stickers 531255 | 2020 Budget | 2021 Budget |
|-----------------------------------|--------------------|--------------------|
| | \$4,500 | \$4,500 |

Accounts for the cost of yard waste stickers. Stickers are resold to residents for proper disposal of landscaping waste. The 2021 budget remains flat with the prior year.

| Other Supplies/Tools 535050 | 2020 Budget | 2021 Budget |
|------------------------------------|--------------------|--------------------|
| | \$41,850 | \$32,350 |

Accounts for mail box replacements and special events costs for decorations.

| Description | Justification | Qty | Unit Cost | Total cost |
|-----------------------------------------------------------------------------|----------------------|------------|------------------|-------------------|
| Materials for the repair and replacement of mail boxes (posts, screws, etc) | Three-year average | N/A | N/A | \$1,000 |
| Mail box replacement reimbursement | Three-year average | N/A | N/A | \$350 |

| Description | Justification | Qty | Unit Cost | Total cost |
|----------------------------------------------------------------------|-----------------|-----|-----------|-----------------|
| Holiday decorations (i.e. wreaths, replacement lights, banners, etc) | Contracted rate | N/A | N/A | \$29,000 |
| Gator Bags | As-Needed | TBD | TBD | \$2,000 |
| TOTAL | | | | \$32,350 |

Other Charges

| Other Expenses 540190 | 2020 Budget | 2021 Budget |
|-----------------------|-------------|-------------|
| | \$6,900 | \$1,900 |

Accounts for meals related to shift work during major weather events (\$1,700) and I-pass replenishment (\$200).

| Training 540300 | 2020 Budget | 2021 Budget |
|-----------------|-------------|-------------|
| | \$13,480 | \$8,480 |

Accounts for the employee development and professional development in specific areas. The training not only enhances the employees' career, but maintains and develops additional skills for the benefit of the organization and the residents served.

Professional seminars and management training includes courses for administrative staff including snow and ice control, maintaining asphalt pavements, and labor and employee relations. The Annual Professional Safety Training is from the Village's safety consultant. This is done on an annual basis to maintain skills and compliance with industry safety standards.

| | Qty | Unit Training Cost | Subtotal Training Cost | Unit Travel Cost | Subtotal Travel Cost | Total Travel & Training Cost |
|--------------------------------------------------------|-----|--------------------|------------------------|------------------|----------------------|------------------------------|
| APWA conference attendees | 20 | \$35 | \$700 | - | - | \$700 |
| APWA conference competitors | 5 | \$60 | \$300 | - | - | \$300 |
| Annual Professional Safety Training | 5 | \$1,000 | \$5,000 | - | - | \$5,000 |
| Illinois Public Service Institute (three-year program) | 2 | \$500 | \$1,000 | - | - | \$1,000 |
| IASFM Conference | 1 | \$430 | \$430 | \$50 | \$50 | \$480 |
| HVAC, plumbing and electrical training | 1 | \$1,000 | \$1,000 | - | - | \$1,000 |
| TOTAL | | | | | | \$8,480 |

| Travel Reimbursement 540310 | 2020 Budget | 2021 Budget |
|-----------------------------|-------------|-------------|
| | \$1,000 | \$750 |

Accounts travel expenses associated with local meetings. Staff estimates the 2021 expenditures are estimated to be \$750.

Capital Outlay

| | | |
|-------------------------------------|--------------------|--------------------|
| Tree Planting Program 550150 | 2020 Budget | 2021 Budget |
| | \$200,000 | \$80,000 |

Accounts for the purchase of approximately 320 trees at an average cost of \$250 per tree to replace dead or diseased parkway trees throughout the Village. See tree removal program in the Contractual section above.

The Village's tree program as a whole includes: tree and stump removal, tree trimming, and tree planting. Staff developed a six-year programmatic approach to the tree program in FY 2019 for implementation in FY 2020. During FY 2020 staff has made note that tree trimming is the largest need of the tree program and that the Village's need for tree and stump removal along with tree plantings have reduced over the years. Due to the Village's proactive approach in past years to removing and replacing trees infected with the Emerald Ash Borer, dollars for tree/stump removal and tree plantings can now be returned to more typical levels and a continued emphasis can be put on tree maintenance.

Additionally, staff has been focusing on a "needs based" approach to budgeting which has helped to contain costs in the tree program while delivering the high service level expected by our residents.

Interfund Charges

| | | |
|----------------------------|--------------------|--------------------|
| CERF Charges 560010 | 2020 Budget | 2021 Budget |
| | \$392,486 | \$392,486 |

Accounts for charges from the Capital Equipment Replacement Fund (CERF) for future replacement of vehicles and equipment used by the Public Works department.

| | | |
|----------------------------|--------------------|--------------------|
| FRRF Charges 560040 | 2020 Budget | 2021 Budget |
| | \$109,091 | \$109,091 |

Accounts for charges from the Facility Repair and Replacement Fund (FRRF) which sets aside resources for the major repairs and replacement of Village building components.

| | | |
|----------------------------|--------------------|--------------------|
| MERF Charges 560090 | 2020 Budget | 2021 Budget |
| | \$475,216 | \$466,599 |

Accounts for charges from the Municipal Equipment Repair Fund (MERF) for maintenance and repair of Public Works fleet.

Police Department Summary

| | 2019 | 2020 | 2020 | 2021 | 2021 Bud. |
|---------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Police | Actual | Budget | Estimate | Budget | vs. 2020 Bud. |
| Personnel | 9,999,828 | 10,379,083 | 9,696,729 | 10,189,091 | (189,992) |
| Contractual | 585,967 | 660,640 | 643,047 | 593,544 | (67,096) |
| Commodities | 115,392 | 134,130 | 121,530 | 139,778 | 5,648 |
| Other Charges | 2,531,730 | 3,657,402 | 3,580,351 | 3,867,738 | 210,336 |
| Interfund Charges | 369,699 | 361,015 | 361,015 | 382,735 | 21,720 |
| Police Total | 13,602,616 | 15,192,270 | 14,402,672 | 15,172,886 | (19,384) |

Police Department Line Item Budget

| Police | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|-------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| Personnel | | | | | |
| 511110 - Regular Salaries | 7,650,235 | 7,849,426 | 7,536,068 | 7,633,146 | (216,280) |
| 511120 - Part Time Salaries | - | 150,000 | - | 150,000 | - |
| 511210 - Overtime Salaries | 661,340 | 656,918 | 506,000 | 650,000 | (6,918) |
| 511225 - Reimbursed Overtime Salaries | 59,601 | 70,000 | 23,000 | 70,000 | - |
| 511230 - Holiday Pay | 297,449 | 279,698 | 279,699 | 294,508 | 14,810 |
| 511240 - Longevity Pay | 62,921 | 65,953 | 65,953 | 60,407 | (5,546) |
| 511270 - Vacation Buy Back | 72,215 | 65,000 | 55,092 | 50,000 | (15,000) |
| 511280 - Sick Buy Back | 2,732 | 5,000 | 2,616 | 2,500 | (2,500) |
| 511285 - Sick Leave Incentive | 15,112 | - | - | - | - |
| 512110 - Deferred Comp | 5,179 | 5,289 | 5,289 | 5,443 | 154 |
| 514110 - FICA Payments | 148,061 | 158,321 | 147,694 | 166,576 | 8,255 |
| 514210 - IMRF Payments | 38,381 | 46,722 | 47,762 | 47,032 | 310 |
| 514410 - Health Insurance | 986,157 | 1,026,256 | 1,026,256 | 1,058,279 | 32,023 |
| 515300 - Incentives And Recognition | 444 | 500 | 1,300 | 1,200 | 700 |
| Total Personnel | 9,999,828 | 10,379,083 | 9,696,729 | 10,189,091 | (189,992) |
| Contractual | | | | | |
| 521230 - Medical Services | 13,263 | 14,045 | 11,724 | 11,811 | (2,234) |
| 521290 - Other Professional Service | 441,988 | 121,407 | 124,500 | 124,728 | 3,321 |
| 521405 - Crossing Guard Services | - | 340,000 | 315,950 | 340,000 | - |
| 521540 - Outside Litigation | 52,042 | 17,500 | 44,000 | 9,250 | (8,250) |
| 522125 - Dues, Memberships, Subscriptions | 2,509 | 3,748 | 3,450 | 3,637 | (111) |
| 522140 - Pagers And Radio | 34,045 | 36,816 | 71,728 | 32,228 | (4,588) |
| 522145 - Postage | - | - | 150 | 250 | 250 |
| 522150 - Printing And Publishing | 3,100 | 3,680 | 4,560 | 5,885 | 2,205 |
| 522155 - Rentals | 4,889 | - | - | - | - |
| 522230 - Equipment Maintenance | 3,758 | 9,721 | 8,200 | 13,475 | 3,754 |
| 522295 - Vehicle Eqpt Maintenance & Rep | 3,452 | 6,200 | 4,800 | 5,700 | (500) |
| 523020 - Selections & Promotions | 26,921 | 107,523 | 53,985 | 46,580 | (60,943) |
| Total Contractual | 585,967 | 660,640 | 643,047 | 593,544 | (67,096) |
| Commodities | | | | | |
| 531010 - Ammunition | 7,992 | 8,000 | 8,000 | 8,000 | - |
| 531030 - Batteries (Specialized) | - | 800 | 600 | 800 | - |
| 531110 - General Office Supplies | - | - | - | 575 | 575 |
| 531140 - Meeting Supplies | 904 | 2,330 | 1,300 | 2,300 | (30) |
| 531230 - Uniforms/Shoes | 85,696 | 91,670 | 85,500 | 88,630 | (3,040) |
| 535050 - Other Supplies/Tools | 20,801 | 31,330 | 26,130 | 39,473 | 8,143 |
| Total Commodities | 115,392 | 134,130 | 121,530 | 139,778 | 5,648 |
| Other Charges | | | | | |
| 540190 - Other Expenses | - | 5,000 | - | - | (5,000) |
| 540240 - Pension Expense | 2,460,430 | 3,496,051 | 3,496,051 | 3,749,715 | 253,664 |
| 540300 - Training | 54,232 | 120,908 | 55,000 | 109,123 | (11,785) |
| 540310 - Travel Reimbursement | 9,102 | - | - | - | - |
| 540320 - DUI Court Fine Expenditures | 7,966 | 35,443 | 29,300 | 8,900 | (26,543) |
| Total Other Charges | 2,531,730 | 3,657,402 | 3,580,351 | 3,867,738 | 210,336 |
| Interfund Charges | | | | | |
| 560010 - CERF Charges | 162,559 | 164,612 | 164,612 | 164,612 | - |
| 560090 - MERF Charges | 207,053 | 196,403 | 196,403 | 218,123 | 21,720 |
| 560095 - MERF-Accident Charges | 87 | - | - | - | - |
| Total Interfund Charges | 369,699 | 361,015 | 361,015 | 382,735 | 21,720 |
| Police Total | 13,602,616 | 15,192,270 | 14,402,672 | 15,172,886 | (19,384) |

Police Department

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

The Police Department is staffed with 70 sworn positions (including a Chief, Deputy Chief, (4) Commanders, (11) Sergeants and (53) Police Officers). Additionally, the Police Department employs (2) Public Service Officers, (1) Property Evidence Officer, (1) Police Social Worker and an Administrative Assistant to the Chief.

Personnel Expenditures

| | | |
|--------------------------------|--------------------|--------------------|
| Regular Salaries 511110 | 2020 Budget | 2021 Budget |
| | \$7,849,426 | \$7,633,146 |

Accounts for the salary expense for union police officers per the Police Union contract and the non-union full-time Police Department employees allocated to the Corporate Fund. The 2021 budget includes a 2.5% merit pay pool for non-union positions and union positions hired prior to 7/15/14 and a 3.25% increase for union positions hired after 7/15/14.

| Position | Corporate Fund | Commuter Fund |
|------------------------------------------|-----------------------|----------------------|
| Police Chief | 100% | - |
| (1) Deputy Police Chief | 100% | - |
| Administrative Assistant to Police Chief | 100% | - |
| (4) Police Commander | 100% | - |
| (11) Police Sergeant | 100% | - |
| (53) Police Officer | 100% | - |
| Property Evidence Officer | 100% | - |
| (2) Public Service Officers | 90% | 10% |
| Social Worker | 100% | - |

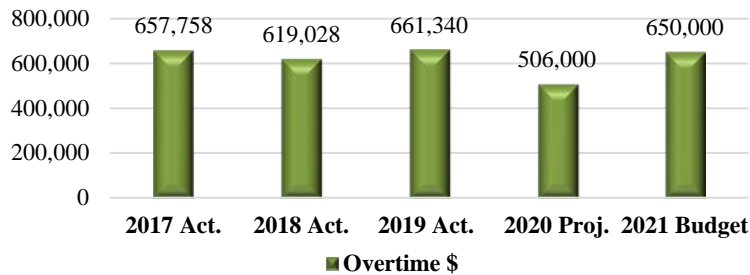
| | | |
|---------------------------|--------------------|--------------------|
| Part Time Salaries | 2020 Budget | 2021 Budget |
| | \$150,000 | \$150,000 |

Accounts for the estimated salaries for new part-time police officers. This program was planned for 2020 but was not explored due to COVID-19.

| | | |
|---------------------------------|--------------------|--------------------|
| Overtime Salaries 511210 | 2020 Budget | 2021 Budget |
| | \$656,918 | \$650,000 |

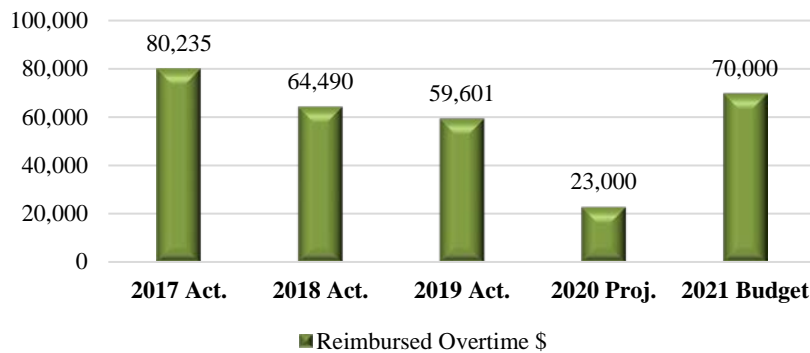
Accounts for overtime salaries for non-exempt Police Department employees which primarily results from the commitment to maintain appropriate staffing levels. Overtime pay is also an essential element in sustaining the minimum number of personnel during unscheduled occurrences. Examples of such circumstances include sick time, officer injury, unforeseen court delays, etc. Furthermore, overtime is

unavoidable due to ongoing investigations, mandatory court appearances, training, vacations, and incidents that may take place towards the end of an officer’s shift. The overtime trend from 2017-2021 is as follows:



| | | |
|-----------------------------------|--------------------|--------------------|
| Reimbursed Overtime 511225 | 2020 Budget | 2021 Budget |
| | \$70,000 | \$70,000 |

Accounts for the overtime salary expense expected to be covered and reimbursed by outside parties that have requested police presence for their event and will pay for that service through an invoice issued by the Village. The overtime trend from 2017-2021 is as follows:



| | | |
|---------------------------|--------------------|--------------------|
| Holiday Pay 511230 | 2020 Budget | 2021 Budget |
| | \$279,698 | \$294,508 |

Accounts for the costs of 96 hours of holiday pay for Police Officers in accordance with the Police Union Contract and 56 hours of holiday pay for Sergeants at their base hourly rate

| | | |
|-------------------------|--------------------|--------------------|
| Longevity 511240 | 2020 Budget | 2021 Budget |
| | \$65,953 | \$60,407 |

Longevity is paid to Police Officers per the union contract with 7 or more years of service (28 employees) and Police Department non-union non-exempt employees per the employee handbook with 7 or more years of service hired prior to 7/17/2012 (13 employees). Longevity amounts are included in union contracts and the employee handbook at a specific point in time and are increased annually based on the annual September change in CPI. The estimated change in CPI is 1.7% based on prior years. Longevity is allocated across funds in the same proportions as regular salaries.

| | | |
|---------------------------------|--------------------|--------------------|
| Vacation Buy Back 511270 | 2020 Budget | 2021 Budget |
| | \$65,000 | \$50,000 |

Accounts for the vacation time compensation paid to Police Department employees for a certain number of accrued and unused vacation hours in accordance with the Police Union contract and the Employee Handbook. The 2021 budget is based on a three-year trend.

| | | |
|-----------------------------|--------------------|--------------------|
| Sick Buy Back 511280 | 2020 Budget | 2021 Budget |
| | \$5,000 | \$2,500 |

Accounts for the sick time compensation paid to Police Department employees for a certain number of accrued and unused sick hours in accordance with the Police Union contract and the Employee Handbook. The 2021 budget is based on a three-year trend.

| | | |
|-------------------------------------|--------------------|--------------------|
| Deferred Compensation 512110 | 2020 Budget | 2021 Budget |
| | \$5,289 | \$5,443 |

Accounts for the deferred compensation given to the Police Chief at 3% of his base salary.

| | | |
|-----------------------------|--------------------|--------------------|
| FICA Payments 514110 | 2020 Budget | 2021 Budget |
| | \$158,321 | \$166,576 |

Accounts for the employer FICA (Social Security (6.2%) and Medicare (1.45%)) payments for Salaries, Deferred Compensation, Holiday Pay and Longevity. All Police Department employees are subject to Medicare only while non-sworn employees are subject to Social Security and Medicare.

| | | |
|-----------------------------|--------------------|--------------------|
| IMRF Payments 514210 | 2020 Budget | 2021 Budget |
| | \$46,722 | \$47,032 |

Accounts for the employers share of IMRF Pension Contributions for non-sworn Police Department staff. The 2021 employer rate is 11.79% of IMRF wages which include salaries, OT wages, and longevity. The 2021 rate is 3.9% higher than the 2020 rate of 12.27%.

| | | |
|--------------------------------|--------------------|--------------------|
| Health Insurance 514410 | 2020 Budget | 2021 Budget |
| | \$1,026,256 | \$1,058,279 |

Accounts for the employer portion of health and dental insurance coverage for eligible Fire Department participants. The Village offers employees two health insurance plans which include an HMO option and a PPO option.

| | | |
|------------------------------------------|--------------------|--------------------|
| Incentives and Recognition 515300 | 2020 Budget | 2021 Budget |
| | \$500 | \$1,200 |

Accounts for the expenses associated with Police academy graduations, retirements and promotions. This fund has a significant increase due to scheduled and unexpected retirements, promotions, and academy graduations within the police department.

Contractual Expenditures

| | | |
|--------------------------------|--------------------|--------------------|
| Medical Services 521230 | 2020 Budget | 2021 Budget |
| | \$14,045 | \$11,811 |

Accounts for hospital medical services for prisoners, quadrennial police physical exam program with stress test and the annual Northern Illinois Police Alarm System (NIPAS) member's physical as provided for in the Union Contract and Employee Handbook. In the coming year, although there is one additional NIPAS physical, there are six less quadrennials therefore a decrease in the medical services budget.

| Description | Qty | Unit Cost | Total |
|--------------------------------------------------------|------------|------------------|-----------------|
| Hospital medical services for prisoners | 1 | \$1,000 | \$1,000 |
| Quadrennial Police physical program – with stress test | 13 | \$601 | \$7,813 |
| Lead testing for Range Officers | 7 | \$175 | \$1,225 |
| Annual NIPAS Physical | 3 | \$591 | \$1,773 |
| TOTAL | | | \$11,811 |

| | | |
|-------------------------------------------|--------------------|--------------------|
| Other Professional Services 521290 | 2020 Budget | 2021 Budget |
| | \$121,047 | \$124,728 |

Accounts for the service fees for outside firms and agencies that support the work of the Police Department. This account has a slight increase with variations that adjusts with changes in volume and activity. Changes include a decrease of \$2,200 for the Agency 360 program, decrease of \$600 in kennel fees, increase of \$2,500 for miscellaneous professional services, increase of Crime Lab fees of \$1,365, and an increase of \$7,700 for the TOPS Program used to monitor police service calls.

| Description | 2020 Amount | 2021 Amount |
|-------------------------------------------------------------------------------|--------------------|--------------------|
| Agency 360 Field Training Officer (FTO) paperless program | \$3,400 | \$1,200 |
| Animal kennel services | \$1,800 | \$1,200 |
| Beast Evidence Collection annual fee | \$1,214 | \$1,214 |
| Children's Advocacy Center annual fee | \$3,150 | \$3,150 |
| Criminal Investigations Car Rentals | \$500 | \$500 |
| Critical Reach Crime Bulletin annual fee | \$685 | \$750 |
| Evaluation and Count of Property Room Inventory (one-time expense) | \$8,500 | \$5,000 |
| Experian annual user fee | \$330 | \$330 |
| Law Enforcement Agencies Data System (LEADS On-Line) annual fee | \$4,400 | \$4,400 |
| LEAD Text-a-Tip mobile phone crisis intervention reporting service annual fee | \$3,397 | \$3,400 |
| Misc. prof. services - funeral home transports, towing services, and cleaning | \$3,500 | \$5,000 |
| North Regional Major Crimes Task Force (NORTAF) annual fee | \$5,650 | \$5,650 |

| Description | 2020 Amount | 2021 Amount |
|-------------------------------------------------------------------------------|--------------------|--------------------|
| Northern Illinois Police Alarm System (NIPAS) annual fee | \$6,500 | \$6,500 |
| NIPAS language interpretation line annual fee | \$1,500 | \$1,500 |
| Northeastern Illinois Regional Crime Laboratory (NIPCL) annual membership fee | \$63,835 | \$65,200 |
| Police social services Glenview resident assistance | \$872 | \$634.00 |
| TOPS Program | \$4,800 | \$12,500 |
| West/Clear Thomson Reuters background check annual fee | \$6,374 | \$6,600 |
| TOTAL | \$121,407 | \$124,728 |

| Crossing Guard Services 521405 | 2020 Budget | 2021 Budget |
|---------------------------------------|--------------------|--------------------|
| | \$340,000 | \$340,000 |

Accounts for the yearly contract with Andy Frain Services, Inc., to provide Crossing Guard services within the Village. On May 21, 2019, the Village Board authorized a three-year contract with two optional one-year renewals. These services were previously included in the Other Professional Services line item prior to 2020.

| Outside Litigation 521540 | 2020 Budget | 2021 Budget |
|----------------------------------|--------------------|--------------------|
| | \$17,500 | \$9,250 |

Accounts for the cost of labor attorneys for union negotiations, personnel matters, and special projects. The Police Union contract expired in 2018 and negotiations which were completed in Q2 of 2020. Personnel matters and special projects costs will vary upon needs.

| Dues, Memberships, Subscriptions 522125 | 2020 Budget | 2021 Budget |
|------------------------------------------------|--------------------|--------------------|
| | \$3,748 | \$3,637 |

Accounts for Police Department participation in various professional organizations. These organizational memberships provide services such as training and professional development.

| Description | Qty | Unit Cost | Total |
|---------------------------------------------------------------------------|------------|------------------|--------------|
| ALICE re-certification fee | 2 | \$10 | \$20 |
| Arson Investigation Bulletin | 1 | \$159 | \$159 |
| Association of Police Social Workers | 1 | \$60 | \$60 |
| Center for Education & Law Enforcement Bulletin | 1 | \$159 | \$159 |
| COSTCO | 1 | \$120 | \$120 |
| Crain's | 1 | \$139 | \$139 |
| Glenview Lantern | 1 | \$39 | \$39 |
| Illinois Association of Chiefs of Police (ILACP) Chief | 1 | \$220 | \$220 |
| Illinois Association of Chiefs of Police (ILACP) Deputy Chief | 1 | \$220 | \$220 |
| Illinois Association of Property and Evidence Managers (IAPEM) | 3 | \$35 | \$105 |
| Illinois Citizen Police Academy Association | 2 | \$100 | \$200 |
| Illinois Division of International Association for Identification (IDIAI) | 2 | \$25 | \$50 |
| Illinois Law Enforcement Alarm System (ILEAS) | 1 | \$240 | \$240 |

| Description | Qty | Unit Cost | Total |
|---------------------------------------------------------------------------|------------|------------------|----------------|
| International Association of Chiefs of Police (IACP) Chief | 1 | \$0 | \$0 |
| International Association of Chiefs of Police (IACP) Deputy Chief | 1 | \$190 | \$190 |
| International Association of Property and Evidence (IAPE) | 3 | \$50 | \$150 |
| International City/County Management Association (ICMA) | 1 | \$200 | \$200 |
| International Law Enforcement Educators and Trainers Association (ILEETA) | 4 | \$50 | \$200 |
| National Association of School Resource Officers | 1 | \$40 | \$40 |
| Northern Illinois Police Alarm System (NIPAS) annual meeting | 6 | \$29 | \$174 |
| Northwest Police Academy | 1 | \$50 | \$50 |
| Police Executive Research Forum (PERF) Chief | 1 | \$475 | \$475 |
| Police Executive Research Forum (PERF) Deputy Chief | 1 | \$200 | \$200 |
| Social Worker Licensing Fee | 1 | \$62 | \$62 |
| Safe Kids Membership and Certification | 3 | \$55 | \$165 |
| TOTAL | | | \$3,637 |

| Pagers and Radio 522140 | 2020 Budget | 2021 Budget |
|--------------------------------|--------------------|--------------------|
| | \$36,816 | \$32,228 |

Accounts for the Starcom radio equipment and user fee of \$55,333 based on how many radios are in use by Police and Fire with an allocation of 58% to Police (\$32,228) and 42% to Fire (\$23,105).

| Postage 522145 | 2020 Budget | 2021 Budget |
|-----------------------|--------------------|--------------------|
| | - | \$250 |

Account is for the use of postage/mailing through FedEx, UPS, and/or US Postal Services in the delivery of evidence sent to other departments and locations by Criminal Investigations. In prior years, postage was centralized in the General Government budget.

| Printing and Publishing 522150 | 2020 Budget | 2021 Budget |
|---------------------------------------|--------------------|--------------------|
| | \$3,680 | \$5,885 |

Accounts for the printing of business cards, stationary, event signage, adjudication hearing forms, Police Department forms, taxi license printing, on-street permits and ordinance ticket printing. A new item to this account are weatherproof citation envelopes used with the new Brazos ticketing system.

| Description | 2020 Amount | 2021 Amount |
|--------------------------------------------------|--------------------|--------------------|
| IL Criminal & Traffic Law Manuals | \$0 | \$225 |
| Method of Appearance – Adjudication | \$320 | \$330 |
| Miscellaneous forms for use by Police Department | \$300 | \$300 |
| On-street parking permits | \$230 | \$230 |
| Overtime Slips | \$275 | \$280 |
| Case Jackets (moved to Records) | \$1,000 | \$0 |
| Expungement Jackets (moved to Records) | \$135 | \$0 |

| Description | 2020 Amount | 2021 Amount |
|--------------------------------|--------------------|--------------------|
| P-tickets for local ordinances | \$1,200 | \$1,300 |
| P-Ticket Envelopes – Records | \$0 | \$3,000 |
| Taxi licenses | \$220 | \$220 |
| TOTAL | \$3,680 | \$5,885 |

| Equipment Maintenance 522230 | 2020 Budget | 2021 Budget |
|-------------------------------------|--------------------|--------------------|
| | | \$9,721 |

Accounts for the maintenance of equipment used in Police Department operations and enforcement. The escalation is due to a substantial increase to the StarCom radio maintenance fees.

| Description | 2020 Amount | 2021 Amount |
|-----------------------------------|--------------------|--------------------|
| Office equipment maintenance | \$325 | \$325 |
| Portable radio maintenance | \$1,000 | \$500 |
| Radar and speed cart repairs | \$1,000 | \$1,000 |
| STARCOM radio maintenance | \$4,446 | \$9,000 |
| Truck scale quarterly maintenance | \$2,750 | \$2,450 |
| Truck scale annual inspection | \$200 | \$200 |
| TOTAL | \$9,721 | \$13,475 |

| Vehicle Equipment Maintenance & Repairs 522295 | 2020 Budget | 2021 Budget |
|-----------------------------------------------------------|--------------------|--------------------|
| | | \$6,200 |

Accounts for the maintenance of after-market vehicle equipment and costs associated with vehicle markings. Average yearly payments made from this account can vary depending on necessary maintenance.

| Selections & Promotions 523020 | 2020 Budget | 2021 Budget |
|-------------------------------------------|--------------------|--------------------|
| | | \$107,523 |

Accounts for costs associated with new hires as well as interdepartmental promotions. There will be no Sergeant's exam in 2021 (conducted in 2019 and only done every three years), so all costs are for new hires. This account was decrease by \$60,000 due to the removal of the Kentech background investigations system.

| Description | Quantity | Unit Cost | Total |
|-----------------------------------------------------|-----------------|------------------|--------------|
| Police Polygraph | 25 | \$200 | \$5,000 |
| Police pre-certified and entry level (PEAC) process | 4 | \$2,600 | \$10,400 |
| Police job advertisement | 2 | \$300 | \$600 |
| Police Psychological Evaluation | 10 | \$625 | \$6,250 |
| Police Pre-employment Physical (Health Endeavors) | 10 | \$1,308 | \$13,080 |
| Expedited Psychological Evaluations | 3 | \$200 | \$600 |
| Police Pre-employment vaccinations (as needed) | 10 | \$95 | \$950 |
| Police Testing – Administration of Test and Scoring | 200 | \$42 | \$8,400 |

| | | | |
|---------------------------------------------------------------|-----|-------|-----------------|
| Police Testing – Collection of Applications (includes credit) | 400 | \$2 | \$800 |
| Psychological Assessment Room Rental Fee | 1 | \$500 | \$500 |
| TOTAL | | | \$46,580 |

Commodities

| | | |
|--------------------------|--------------------|--------------------|
| Ammunition 531010 | 2020 Budget | 2021 Budget |
| | \$8,000 | \$8,000 |

Accounts for ammunition for handguns and rifles and for duty and training purposes.

| | Qty | Unit Cost | Total |
|-------------------------------------------------|------------|------------------|----------------|
| .40 caliber ammunition for on-duty and training | 1 | \$4,500 | \$4,500 |
| 223 ammunition for on-duty and training | 1 | \$3,500 | \$3,500 |
| TOTAL | | | \$8,000 |

| | | |
|-------------------------------------|--------------------|--------------------|
| Batteries Specialized 531030 | 2020 Budget | 2021 Budget |
| | \$800 | \$800 |

Accounts for the replacement batteries for the department issued gun mounted flashlights (100 gun mounted lights) and Starcom replacement batteries for the portable radios.

| | Qty | Unit Cost | Total |
|---------------------------------------------------|------------|------------------|--------------|
| Specialized batteries for gun-mounted flashlights | 1 | \$200 | \$200 |
| Starcom replacement batteries | 1 | \$600 | \$600 |
| TOTAL | | | \$800 |

| | | |
|---------------------------------------|--------------------|--------------------|
| General Office Supplies 531110 | 2020 Budget | 2021 Budget |
| | \$0 | \$575 |

Accounts for the office supplies used by the Police Department. Office supplies were previously in a centralized General Government account.

| | | |
|--------------------------------|--------------------|--------------------|
| Meeting Supplies 531140 | 2020 Budget | 2021 Budget |
| | \$2,330 | \$2,300 |

Accounts for the meeting supplies for departmental staff and monthly detective meetings as well as supplies for training programs hosted by the Police Department.

| | | |
|------------------------------|--------------------|--------------------|
| Uniforms/Shoes 531230 | 2020 Budget | 2021 Budget |
| | \$91,670 | \$88,630 |

Accounts for the uniform and shoe allowance provided for eligible Police Department personnel per the Union contract or the Employee Handbook. Also includes ballistic vest replacement for officers, NIPAS

members and uniforms for new hires. Team member replacement ballistic vests and helmets have a 5-year life – next replacement will be in 2025.

| Description | Qty | Unit Cost | Total |
|-------------------------------------------------------------------|-----|-----------|-----------------|
| Evidence Technician Uniform Allowance | 26 | \$950 | \$24,700 |
| Exempt officers and detectives uniform allowance | 16 | \$1,000 | \$16,000 |
| Sergeant and Officers (non-evidence technician) uniform allowance | 25 | \$750 | \$18,750 |
| Officer ballistic vest replacement | 9 | \$700 | \$6,300 |
| Uniforms for new officers | 6 | \$3,500 | \$21,000 |
| Public Service Officer Uniform Allowance | 2 | \$550 | \$1,100 |
| Police Academy Specialty Uniforms | 6 | \$130 | \$780 |
| TOTAL | | | \$88,630 |

| Other Supplies/Tools 535050 | 2020 Budget | 2021 Budget |
|-----------------------------|-----------------|-----------------|
| | \$31,330 | \$39,473 |

Accounts for the supplies and tools used in the Police Department. Changes to this account include an increase in animal supplies for the police therapy dog, a new line item for coffee, and replacement of the current industrial shredder that is 30-years old and can no longer be repaired due to obsolete parts.

| Description | 2020 Amount | 2021 Amount |
|---------------------------------------------------------|-----------------|-----------------|
| Animal supplies | \$2,000 | \$3,800 |
| Beast evidence collection | \$900 | \$900 |
| Camera supplies and Evidence equipment | \$1,000 | \$1,000 |
| Child safety seat supplies | \$1,000 | \$1,000 |
| Citizen’s Police Academy | \$1,600 | \$1,600 |
| Coffee and coffee supplies - Police | \$0 | \$1,500 |
| Community Relations supplies | \$5,000 | \$5,000 |
| Defensive tactics equipment and supplies | \$500 | \$500 |
| Evidence collection supplies | \$6,000 | \$6,000 |
| Field Directory | \$1,080 | \$823 |
| First aid supplies | \$500 | \$500 |
| Flares and safety equipment | \$500 | \$500 |
| Hazardous materials protection and clean up equipment | \$1,500 | \$1,500 |
| In car printer receipt paper | \$1,000 | \$1,000 |
| Police Department Open House and Missing Children’s Day | \$4,000 | \$4,000 |
| Prisoner Disposable Blankets | \$750 | \$750 |
| Prisoner meals | \$2,000 | \$2,000 |
| Range Supplies | \$2,000 | \$2,000 |
| Shredder – Police Administration | \$0 | \$5,100 |
| TOTAL | \$31,330 | \$39,473 |

Other Charges

| Other Expenses 540190 | 2020 Budget | 2021 Budget |
|-----------------------|-------------|-------------|
|-----------------------|-------------|-------------|

| | | |
|--|----------------|------------|
| | \$5,000 | \$0 |
|--|----------------|------------|

This account is intended to be used for unforeseen/unplanned departmental expenses as needed. This account was reduced due to COVID-19 Financial Response Plan.

| | | |
|-------------------------------|--------------------|--------------------|
| Pension Expense 540240 | 2020 Budget | 2021 Budget |
| | \$3,496,051 | \$3,749,715 |

Accounts for the 2021 Village Police Pension Contribution to the Police Pension Fund. This employer contribution is funded through a separate line item on the 2020 Property Tax Levy. During 2018 and 2019, the Police and Fire Pension Boards, in cooperation with the Village Board, revised the Pension Funding Policy from a closed policy to an open policy. Previously their policy required the fund to be 90% funded by 2040. However, the Boards determined the closed method to be unsustainable due to extreme escalations in annual Village contribution leading up to 2040. The change to the new open funding policy, lower investment results, and enhanced benefits for Tier II members accounts for the increase from the 2020 budget to the 2021 budget. The switch to the open funding policy will stabilize the annual contribution over time while still achieving a funding percentage of approximately 87% by 2040 due to the positive result of compounding interest and a decreasing pension liability.

| | | |
|------------------------|--------------------|--------------------|
| Training 540300 | 2020 Budget | 2021 Budget |
| | \$120,908 | \$109,123 |

Accounts for employee and professional development in specific areas. The training not only enhances the employees' career, but maintains and develops additional skills for the benefit of the organization and the services provided to residents. The training budget reflects a more precise account of actual required training which decreased the budget significantly.

| Description | Qty | Unit Training Cost | Subtotal Training Cost | Unit Travel Cost | Subtotal Travel Cost | Total Travel & Training Cost |
|-----------------------------------------------------------------------------------------------|------------|---------------------------|-------------------------------|-------------------------|-----------------------------|-----------------------------------------|
| Advanced Interview and Interrogation | 4 | \$125 | \$500 | \$80 | \$320 | \$820 |
| Advanced School Resource Officer Course | 1 | \$400 | \$400 | \$420 | \$420 | \$820 |
| Arrest and Control tactics | 1 | \$450 | \$450 | \$230 | \$230 | \$680 |
| Background Investigations | 2 | \$250 | \$500 | \$50 | \$100 | \$600 |
| Basic Evidence & Crime Scene Photography | 4 | \$300 | \$1,200 | \$130 | \$520 | \$1,720 |
| Basic Interview and Interrogation | 4 | \$400 | \$1,600 | \$75 | \$300 | \$1,900 |
| BEAST Training – Porter Lee | 2 | \$2,500 | \$5,000 | \$125 | \$250 | \$5,250 |
| Blue Line Learning Group hazardous materials and blood borne pathogen training (on-line) | 70 | \$30 | \$2,100 | \$0 | \$0 | \$2,100 |
| Breath Operational School | 4 | \$125 | \$500 | \$50 | \$200 | \$700 |
| Civilian personnel training, public service officers, and property evidence officer (on-line) | 4 | \$250 | \$1,000 | \$25 | \$100 | \$1,100 |
| Court Smart monthly (online) training | 70 | \$50 | \$3,500 | \$0 | \$0 | \$3,500 |
| Crash Investigation Training I & II | 1 | \$2,400 | \$2,400 | \$680 | \$680 | \$3,080 |
| Crime Scene Photography | 1 | \$1,350 | \$1,350 | \$170 | \$170 | \$1,520 |
| Field Training Officer training | 4 | \$275 | \$1,100 | \$170 | \$680 | \$1,780 |
| Financial Crimes Investigation | 2 | \$150 | \$300 | \$50 | \$100 | \$400 |
| Firearms training and development | 1 | \$450 | \$450 | \$785 | \$785 | \$1,235 |

| Description | Qty | Unit Training Cost | Subtotal Training Cost | Unit Travel Cost | Subtotal Travel Cost | Total Travel & Training Cost |
|--------------------------------------------------------------------------------------|-----|--------------------|------------------------|------------------|----------------------|------------------------------|
| Homicide Investigators Association Conference | 2 | \$250 | \$500 | \$170 | \$340 | \$840 |
| Homicide Investigators Course | 3 | \$225 | \$675 | \$20 | \$60 | \$735 |
| Illinois Association of Chief of Police Conference (ILACP) | 2 | \$370 | \$740 | \$0 | \$0 | \$740 |
| Illinois Tactical Officers Association conference (ITOA) | 4 | \$325 | \$1,300 | \$20 | \$80 | \$1,380 |
| Incident Command System 300 ICS300 | 3 | \$300 | \$900 | \$75 | \$225 | \$1,125 |
| Incident Command System 400 ICS400 | 3 | \$200 | \$600 | \$50 | \$150 | \$750 |
| International Association of Chiefs of Police conference (IACP) | 2 | \$475 | \$950 | \$1,275 | \$2,550 | \$3,500 |
| International Law Enforcement Educators and Trainers Association (ILEETA) conference | 1 | \$420 | \$420 | \$1,100 | \$1,100 | \$1,520 |
| Lexipol Law Enforcement Procedure Manual | 70 | \$70 | \$4,900 | \$0 | \$0 | \$4,900 |
| Lexipol Policy Manual (online) | 1 | \$1,367 | \$1,367 | \$0 | \$0 | \$1,367 |
| New Detective Basic Course | 2 | \$225 | \$450 | \$50 | \$100 | \$550 |
| New Recruit Law Enforcement/Family training | 6 | \$50 | \$300 | \$0 | \$0 | \$300 |
| New World Conference | 1 | \$1,200 | \$1,200 | \$1,800 | \$1,800 | \$3,000 |
| North East Multi-Regional Training (NEMERT) association | 70 | \$100 | \$7,000 | \$0 | \$0 | \$7,000 |
| Northwest Police Academy training | 16 | \$25 | \$400 | \$0 | \$0 | \$400 |
| Northwestern University Center for Public Safety School of Staff and Command | 2 | \$4,000 | \$8,000 | \$1,000 | \$2,000 | \$10,000 |
| Northwestern University Center for Public Safety Supervision of Police Personnel | 3 | \$1,000 | \$3,000 | \$240 | \$720 | \$3,720 |
| Peer Support Group training | 5 | \$100 | \$500 | \$52 | \$260 | \$760 |
| Police academy for new hires | 6 | \$3,750 | \$22,500 | \$0 | \$0 | \$22,500 |
| Police Law Institute monthly legal update fee | 70 | \$125 | \$8,750 | \$0 | \$0 | \$8,750 |
| Press Information Officer | 1 | \$195 | \$195 | \$50 | \$50 | \$245 |
| Report Writing Development | 6 | \$200 | \$1,200 | \$0 | \$0 | \$1,200 |
| Street Crimes | 4 | \$399 | \$1,596 | \$60 | \$240 | \$1,836 |
| SUV Driver training | 10 | \$335 | \$3,350 | \$40 | \$400 | \$3,750 |
| Tactical De-escalation Nonviolent Encounters | 6 | \$150 | \$900 | \$25 | \$150 | \$1,050 |
| TOTAL | | | | | | \$109,123 |

| DUI Court Fine Expenditures 540320 | 2020 Budget | 2021 Budget |
|------------------------------------|-------------|-------------|
| | \$35,443 | \$8,900 |

Accounts for equipment and training used in the enforcement of impaired driving. This includes the annual Drug Recognition Enforcement Re-Certification for the DRG officer, and the purchase of two Stalker Radars.

| Description | Qty | Unit Training Cost | Subtotal Training Cost | Unit Travel Cost | Subtotal Travel Cost | Total Travel & |
|-------------|-----|--------------------|------------------------|------------------|----------------------|----------------|
|-------------|-----|--------------------|------------------------|------------------|----------------------|----------------|

| | | | | | | |
|-----------------------------------|---|---------|---------|---------|---------|----------------------|
| | | | | | | Training Cost |
| Drug Recognition Re-Certification | 1 | \$500 | \$500 | \$1,400 | \$1,400 | \$1,900 |
| Stalker Dual Radar | 2 | \$3,500 | \$7,000 | - | - | \$7,000 |
| TOTAL | | | | | | \$ 8,900 |

Interfund Charges

| | | |
|----------------------------|--------------------|--------------------|
| CERF Charges 560010 | 2020 Budget | 2021 Budget |
| | \$164,612 | \$164,612 |

Accounts for charges from the Capital Equipment Replacement Fund (CERF) for future replacement of vehicles and equipment used by the Police Department.

| | | |
|----------------------------|--------------------|--------------------|
| MERF Charges 560090 | 2020 Budget | 2021 Budget |
| | \$196,403 | \$218,123 |

Accounts for charges from the Municipal Equipment Repair Fund (MERF) for maintenance and repair of Police Department fleet.

Fire Department Summary

| Fire | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|-------------------|------------------------|------------------------|--------------------------|------------------------|----------------------------------------|
| Personnel | 11,766,518 | 11,498,043 | 11,473,630 | 12,019,180 | 521,137 |
| Contractual | 313,986 | 270,520 | 270,218 | 296,689 | 26,169 |
| Commodities | 224,925 | 285,613 | 326,301 | 295,276 | 9,663 |
| Other Charges | 4,062,134 | 5,270,263 | 5,235,846 | 5,865,643 | 595,380 |
| Capital Outlay | - | 28,000 | - | - | (28,000) |
| Interfund Charges | 1,178,677 | 1,245,976 | 1,245,976 | 1,254,282 | 8,306 |
| Fire Total | 17,546,240 | 18,598,415 | 18,551,971 | 19,731,070 | 1,132,655 |

Fire Department Line Item Budget

| Fire | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|-------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| Personnel | | | | | |
| 511110 - Regular Salaries | 8,759,120 | 8,848,373 | 8,757,888 | 9,196,779 | 348,406 |
| 511210 - Overtime Salaries | 1,401,545 | 959,845 | 1,029,387 | 1,072,881 | 113,036 |
| 511230 - Holiday Pay | 200,508 | 196,866 | 196,866 | 245,756 | 48,890 |
| 511240 - Longevity Pay | 90,949 | 94,413 | 94,413 | 93,666 | (747) |
| 511270 - Vacation Buy Back | 35,010 | 40,000 | 42,424 | 40,000 | - |
| 511280 - Sick Buy Back | 8,695 | 10,000 | 7,052 | 7,000 | (3,000) |
| 512110 - Deferred Comp | 3,347 | 4,524 | 2,746 | 5,228 | 704 |
| 514110 - FICA Payments | 150,532 | 153,371 | 152,493 | 165,458 | 12,087 |
| 514210 - IMRF Payments | 9,287 | 11,361 | 11,071 | 11,294 | (67) |
| 514410 - Health Insurance | 1,107,525 | 1,179,290 | 1,179,290 | 1,181,118 | 1,828 |
| Total Personnel | 11,766,518 | 11,498,043 | 11,473,630 | 12,019,180 | 521,137 |
| Contractual | | | | | |
| 521230 - Medical Services | 34,879 | 43,635 | 43,635 | 44,628 | 993 |
| 521290 - Other Professional Service | 165,548 | 107,720 | 107,720 | 107,720 | - |
| 521540 - Outside Litigation | 13,855 | 12,500 | 40,000 | 5,000 | (7,500) |
| 522125 - Dues, Memberships, Subscriptions | 708 | 2,600 | 2,600 | 3,150 | 550 |
| 522140 - Pagers And Radio | 20,411 | 22,428 | - | 23,105 | 677 |
| 522145 - Postage | 164 | 550 | 550 | 750 | 200 |
| 522230 - Equipment Maintenance | 45,115 | 62,335 | 62,213 | 55,336 | (6,999) |
| 523020 - Selection & Promotions | 33,307 | 18,752 | 13,500 | 57,000 | 38,248 |
| Total Contractual | 313,986 | 270,520 | 270,218 | 296,689 | 26,169 |
| Commodities | | | | | |
| 531015 - Appliances | 1,137 | 1,250 | 1,250 | 1,250 | - |
| 531110 - General Office Supplies | 2,100 | 4,000 | 3,000 | 7,100 | 3,100 |
| 531125 - Janitorial Supplies | 12,250 | 20,800 | 23,000 | 24,000 | 3,200 |
| 531155 - Operational Supplies | 4,974 | 5,000 | 5,000 | 5,000 | - |
| 531180 - Quartermaster Supplies | 99,113 | 103,163 | 126,163 | 109,036 | 5,873 |
| 535050 - Other Supplies/Tools | 105,350 | 151,400 | 167,888 | 148,890 | (2,510) |
| Total Commodities | 224,925 | 285,613 | 326,301 | 295,276 | 9,663 |
| Other Charges | | | | | |
| 540190 - Other Expenses | - | 5,000 | 373 | - | (5,000) |
| 540240 - Pension Expense | 4,036,671 | 5,213,253 | 5,213,253 | 5,785,405 | 572,152 |
| 540300 - Training | 25,463 | 52,010 | 22,220 | 80,238 | 28,228 |
| Total Other Charges | 4,062,134 | 5,265,263 | 5,235,473 | 5,865,643 | 600,380 |
| Capital Outlay | | | | | |
| 550020 - Furniture & Fixtures | - | 28,000 | - | - | (28,000) |
| Total Capital Outlay | - | 28,000 | - | - | (28,000) |
| Interfund Charges | | | | | |
| 560010 - CERF Charges | 610,994 | 644,959 | 644,959 | 644,959 | - |
| 560040 - FRRF Charges | 123,152 | 179,072 | 179,072 | 179,072 | - |
| 560090 - MERF Charges | 437,991 | 421,945 | 421,945 | 430,251 | 8,306 |
| 560095 - MERF-Accident Charges | 6,540 | - | - | - | - |
| Total Interfund Charges | 1,178,677 | 1,245,976 | 1,245,976 | 1,254,282 | 8,306 |
| Fire Total | 17,546,240 | 18,598,415 | 18,551,971 | 19,731,070 | 1,132,655 |

Fire Department

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. The Fire Department services include emergency medical services, 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, hazardous materials incidents, below or above ground rescues, water and ice rescues and miscellaneous hazard investigations; and administrative responsibilities, including managing the department’s financial matters, budget requests, budget compliance, short term and long term goal development, relations with public and private entities, as well as personnel matters including, staffing, discipline and labor relations.

The Fire Department is staffed with 81 positions (including a Fire Chief, Deputy Fire Chief, four Fire Battalion Chiefs, three Fire Captains, 12 Fire Lieutenants, 59 Firefighters/Paramedics and one Executive Assistant).

Personnel Expenditures

| | | |
|--------------------------------|--------------------|--------------------|
| Regular Salaries 511110 | 2020 Budget | 2021 Budget |
| | \$8,848,373 | \$9,196,779 |

Accounts for salary expense for union Firefighters/Paramedics, Fire Lieutenants, and Fire Captains per the Fire Union Contract and the non-union full-time fire department employees. The 2021 budget includes a 2.75% for union positions and 2.5% merit pay pool for non-union positions.

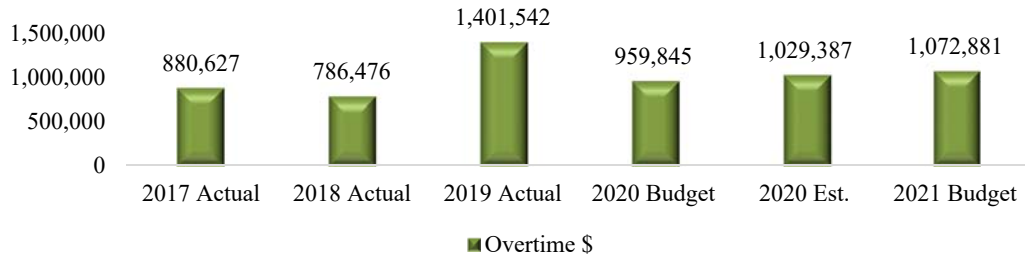
| Position | Corp Fund |
|----------------------------|------------------|
| Fire Chief | 100% |
| Deputy Fire Chief | 100% |
| Executive Assistant | 100% |
| (4) Fire Battalion Chief | 100% |
| (3) Fire Captain | 100% |
| (12) Fire Lieutenant | 100% |
| (59) Firefighter Paramedic | 100% |

| | | |
|---------------------------------|--------------------|--------------------|
| Overtime Salaries 511210 | 2020 Budget | 2021 Budget |
| | \$959,845 | \$1,072,881 |

The Fire Department currently staffs and operates two advanced life support (ALS) ambulances 24 hours a day, one ALS ambulance 12 hours per day (7am to 7pm), and five ALS fire suppression apparatus. As part of our current staffing approach, overtime hire backs are used daily to staff the 12 hour ALS ambulance and other personnel shortages that may occur. In 2021, we are anticipating similar hours worked to 2020 with an increase due to a 4.5% salary increase and added preceptor pay in the new CBA. We will however be able to potentially cut money from our overtime budget with changes to internal programs related to new member training, monthly comps and our training officer being from an exempt rank. We currently have three members on IL-TF 1 Urban Search and rescue. 86% or approximately \$20,000 of their training costs are reimbursed. Our department members on the Cook County Swiftwater team have a similar reimbursement percentage with a training reimbursement amount of approximately \$22,000. With the addition of new personnel who do not have their paramedic certification, we will also incur an increase to cover students while in class.

Overtime (511210)

2016 - 2021



| Description | Qty | Unit Cost | Total |
|--------------------------------------------------------------------------------|----------|-----------|--------------------|
| One additional FTE per shift (\$62.18 x 12 hrs.) | 365 days | \$746 | \$272,348 |
| Additional leave/shift = 12-hr hire back (\$62.18 x 12 hrs.) | 365 days | \$746 | \$272,348 |
| Additional OT based on 3.5 yr. trend (62.18 x 24 hrs.) | 75 | \$1,495 | \$111,924 |
| Acting Company Officer Pay | 1 | \$61,068 | \$61,068 |
| Admin OT (transports of apparatus / sp. details) | 1 | \$16,432 | \$18,500 |
| Emergency Medical Services (EMS) | 1 | \$74,382 | \$74,382 |
| HAZMAT | 1 | \$15,996 | \$15,996 |
| Fire Investigations | 1 | \$25,300 | \$25,300 |
| Public Education (Fall Program / CPR / School Resp.) | 1 | \$33,500 | \$33,500 |
| Self-Contained Breathing Apparatus and Breathing Apparatus Systems (SCBA & BA) | 1 | \$1,750 | \$1,750 |
| Training | 1 | \$60,761 | \$60,761 |
| Technical Response Team | 1 | \$52,467 | \$52,467 |
| Dive Team | 1 | \$35,825 | \$35,825 |
| Wellness | 1 | \$1,500 | \$1,500 |
| Apparatus Maint. And Build Outs | 1 | \$24,332 | \$24,332 |
| Unmanned Aircraft (Drone) | 1 | \$10,880 | \$10,880 |
| TOTAL | | | \$1,072,881 |

| Holiday Pay 511230 | 2020 Budget | 2021 Budget |
|--------------------|------------------|------------------|
| | \$196,866 | \$245,756 |

Accounts for the holiday pay that is 3% of base salary for Firefighters, Lieutenants, Captains and Battalion Chiefs per the union contract. The amount increased from 2.5% to 3% with the settlement of a new contract in 2020. This amount is paid out annually in one lump sum.

| Longevity 511240 | 2020 Budget | 2021 Budget |
|------------------|-----------------|-----------------|
| | \$94,413 | \$93,666 |

Longevity is paid to Fire union employees with 7 or more years of service per the union contract (58 employees) and Fire Department non-union non-exempt employees with 7 or more years of service hired prior to 7/17/2012 per the Employee Handbook (1 employee). Longevity amounts are included in union contracts and the employee handbook at a specific point in time and are increased annually based on the annual September change in CPI. The estimated change in CPI is 1.7% based on an average of prior years.

| | | |
|---------------------------------|--------------------|--------------------|
| Vacation Buy Back 511270 | 2020 Budget | 2021 Budget |
| | \$40,000 | \$40,000 |

Accounts for the vacation time compensation paid to Fire Department employees for a certain number of accrued and unused vacation hours in accordance with the Fire Union contract and the Employee Handbook. The 2021 budget is based on a review of the trend of the last three years.

| | | |
|-----------------------------|--------------------|--------------------|
| Sick Buy Back 511280 | 2020 Budget | 2021 Budget |
| | \$10,000 | \$7,000 |

Accounts for the sick time compensation paid to Fire Department employees for a certain number of accrued and unused sick hours in accordance with the Fire Union contract and the Employee Handbook. The 2021 budget is based on a review of the trend of the last three years.

| | | |
|-------------------------------------|--------------------|--------------------|
| Deferred Compensation 512110 | 2020 Budget | 2021 Budget |
| | \$4,524 | \$5,228 |

Accounts for the deferred compensation given to the Fire Chief at 3% of their base salary.

| | | |
|-----------------------------|--------------------|--------------------|
| FICA Payments 514110 | 2020 Budget | 2021 Budget |
| | \$153,371 | \$165,458 |

Accounts for the employer FICA (Social Security (6.2%) and Medicare (1.45%)) payments for Salaries, Deferred Compensation, Holiday Pay and Longevity. All Fire Department employees are subject to Medicare while non-sworn employees are subject to both Social Security and Medicare.

| | | |
|-----------------------------|--------------------|--------------------|
| IMRF Payments 514210 | 2020 Budget | 2021 Budget |
| | \$11,361 | \$11,294 |

Accounts for the employers share of IMRF Pension Contributions for non-sworn Fire Department Staff. The 2021 IMRF rate is 12.27% of IMRF wages (salaries, OT wages and longevity). The 2021 rate is 3.9% lower than the 2020 rate of 11.79%.

| | | |
|--------------------------------|--------------------|--------------------|
| Health Insurance 514410 | 2020 Budget | 2021 Budget |
| | \$1,179,290 | \$1,181,118 |

Accounts for the employer portion of health and dental insurance coverage for eligible Fire Department participants. The Village offers employees two health insurance plans which include an HMO option and a PPO option.

Contractual Expenditures

| | | |
|--------------------------------|--------------------|--------------------|
| Medical Services 521230 | 2020 Budget | 2021 Budget |
| | \$43,635 | \$44,628 |

Accounts for the annual fire physical program, physicals and stress tests (required by contract Ages 40-49 every 3 years, Age 50 every year). Meets National Fire Protection Association recommendations. The cost of physicals will slightly increase, but with the adjustment in physical types, there will only see a slight increase for 2021.

| Description | Qty | Unit Cost | Total |
|-------------------------------------------------|------------|------------------|-----------------|
| Stress Tests | 34 | \$594 | \$20,196 |
| Basic Physical (No Stress Test) | 47 | \$456 | \$21,432 |
| Tests and Titers (Based on past year estimates) | 1 | \$3,000 | \$3,000 |
| TOTAL | | | \$44,628 |

| | | |
|-------------------------------------------|--------------------|--------------------|
| Other Professional Services 521290 | 2020 Budget | 2021 Budget |
| | \$107,720 | \$107,720 |

Accounts for the service fees for outside firms and agencies that support the work of the Fire Department. The 2021 budget remains flat with the 2020 budget.

| Description | Amount |
|------------------------------------------------------------------------|------------------|
| Lutheran General Hospital Administrative Fee | \$1,000 |
| Annual MABAS Division III Assessment | \$5,695 |
| Ambulance Insurance Reimbursement Service | \$100,000 |
| Emergency Medical Services Paramedic Licenses (25 members X \$40 each) | \$1,025 |
| TOTAL | \$107,720 |

| | | |
|----------------------------------|--------------------|--------------------|
| Outside Litigation 521540 | 2020 Budget | 2021 Budget |
| | \$12,500 | \$5,000 |

Accounts for outside litigation costs related to the fire department. The 2021 budget is lower due to the union contract being settled in 2020.

| | | |
|------------------------------------------------|--------------------|--------------------|
| Dues, Memberships, Subscriptions 522125 | 2020 Budget | 2021 Budget |
| | \$2,600 | \$3,150 |

Accounts for the Fire Department participation in various organizations. These organizational memberships provide services such as training and program donations; as well as supporting groups involved in community activities.

| Description | 2020 Amount | 2021 Amount |
|---------------------------------------------------------------------------------|--------------------|--------------------|
| Illinois Fire Chief's Association Fee (Chief & DC & Dept. Assoc. Fees - Annual) | \$940 | \$940 |
| IL Dept. of Public Health Annual Ambulance Fee (5 Ambulances X \$226 ea.) | \$1,130 | \$1,180 |
| American Heart Association membership Fee (Annual Dues) | \$100 | \$100 |
| Investigation – Strike Force Subscription (Annual Dues) | \$100 | \$100 |

| Description | 2020 Amount | 2021 Amount |
|------------------------------------------------------------------------------------|------------------------|------------------------|
| Training-IL Society of Fire Service Instructor Membership (Annual Dues) | \$55 | \$55 |
| Illinois Fire Service Admin. Professionals (IFSAP) Annual Membership (Annual Dues) | \$75 | \$75 |
| Great Lakes Fire Accreditation Managers (Annual Dues) | \$100 | \$100 |
| Drone Fees and Storage (Annual Fee) | \$100 | \$100 |
| International Association of Women in Fire and Emergency Services | | \$500 |
| TOTAL | \$2,600 | \$3,150 |

| Pagers and Radio 522140 | 2020 Budget | 2021 Budget |
|--------------------------------|--------------------|--------------------|
| | \$22,428 | \$23,105 |

Accounts for the Starcom radio annual user fee of \$55,333 (this fee is shared by the Fire Department at \$23,105 and the Police Department at \$32,228).

| Postage 522145 | 2020 Budget | 2021 Budget |
|-----------------------|--------------------|--------------------|
| | \$550 | \$750 |

Accounts for the Fire Department postage costs to send turnout gear/equipment out for repair and other miscellaneous mailing and shipping costs. The increase was due to the inability to deliver because of COVID-19.

| Equipment Maintenance 522230 | 2020 Budget | 2021 Budget |
|-------------------------------------|--------------------|--------------------|
| | \$62,335 | \$55,336 |

Accounts for the maintenance of equipment used in Fire Department operations. The department's portable radio batteries are at the end of their life cycle and will need replacement in 2021 (\$7,675). Apparatus underbody power washing and protective coating was completed in 2020.

| Description | 2020 Amount | 2021 Amount |
|-----------------------------------------------------------|------------------------|------------------------|
| Administration – ChiComm Agreement (Radios) | \$3,000 | \$3,900 |
| Administration – STARCOM maintenance agreement | \$3,702 | \$3,400 |
| EMS – stretchers, defibrillator calibration and equipment | \$5,600 | \$6,300 |
| Apparatus and Equip – Ladder, Pump, generator testing | \$28,965 | \$15,871 |
| SCBA & BA Systems – Compressor maintenance, flow testing | \$10,900 | \$12,440 |
| Dive Team – Regulator maintenance, tank visual inspection | \$3,468 | \$4,000 |
| Vehicles – Headset and portable radio repairs | \$3,000 | \$7,675 |
| Fitness Equipment Maintenance (5 stations) | \$2,500 | \$750 |
| Drone Maintenance and Repair | \$1,200 | \$1,000 |
| TOTAL | \$62,335 | \$55,336 |

| | | |
|-------------------------------------------|--------------------|--------------------|
| Selections & Promotions 523020 | 2020 Budget | 2021 Budget |
| | \$18,752 | \$57,000 |

Accounts for recruitment/selection services, pre-employment physicals and psychological evaluations, polygraph testing and background checks. This account includes a maintenance fee for management or reporting of testing results from current Lieutenant and Captain's eligibility exams and is noted with a *. In 2021, the current new hire eligibility list will expire and testing is required every two years by statute unless the list is exhausted. This account also includes a Captain's exam in 2021 and an increase in the number of new hires as it relates to pre-employment costs.

| | Qty | Unit Cost | Total |
|----------------------------------------------|------------|------------------|-----------------|
| Fire Background Check | 25 | \$100 | \$2,500 |
| Fire Polygraph | 10 | \$175 | \$1,750 |
| Fire Psychological Evaluation | 10 | \$625 | \$6,250 |
| Fire Pre-employment Physical | 10 | \$1,400 | \$14,000 |
| Fire Pre-employment Vaccinations (as needed) | 1 | \$1,500 | \$1,500 |
| Fire Pre-employment Fingerprinting | 1 | \$1,500 | \$1,500 |
| Fire Job Advertisement | 1 | \$500 | \$500 |
| Expedited Pre-Employment Results (as needed) | 1 | \$2,500 | \$2,500 |
| Entry Examination | 1 | \$16,000 | \$16,000 |
| Captain's Exam | 1 | \$10,500 | \$10,500 |
| | | TOTAL | \$57,000 |

Commodities

| | | |
|--------------------------|--------------------|--------------------|
| Appliances 531015 | 2020 Budget | 2021 Budget |
| | \$1,250 | \$1,250 |

Accounts for the small appliances in the fire stations such as toasters, microwaves, etc.

| | Qty | Unit Cost | Total |
|----------------------------------------|------------|------------------|----------------|
| Kitchen items (dishes, flatware, etc.) | 6 | \$25 | \$150 |
| Cooking utensils | 6 | \$40 | \$240 |
| Plates and bowls | 4 | \$100 | \$400 |
| Toasters | 3 | \$40 | \$120 |
| Crockpot | 4 | \$40 | \$160 |
| Blenders | 6 | \$30 | \$180 |
| | | TOTAL | \$1,250 |

| | | |
|---------------------------------------|--------------------|--------------------|
| General Office Supplies 531110 | 2020 Budget | 2021 Budget |
| | \$4,000 | \$7,100 |

Accounts for the office supplies in the Fire Department and is based on a 3 year annual trend. Includes misc. supplies for day to day operations (pens, pencils, folders, binders, flash drives, etc.). Coffee has been decentralized in 2021 and will be managed by the respective department. These costs (\$6,000) were previously included in the General Government budget.

| | | |
|-----------------------------------|--------------------|--------------------|
| Janitorial Supplies 531125 | 2020 Budget | 2021 Budget |
| | 20,800 | \$24,000 |

Accounts for the department cleaning supplies. State regulatory agencies (IDPH) require medical equipment to be cleaned and disinfected to a certain standard. Turn-out gear must be cleaned within manufacturer’s recommendations to honor warranty. An increase in cleaning supplies is anticipated due to COVID cleaning procedures.

| | | |
|------------------------------------|--------------------|--------------------|
| Operational Supplies 531155 | 2020 Budget | 2021 Budget |
| | \$5,000 | \$5,000 |

Accounts for the station maintenance supplies in the Fire Department budgeted at \$1,000/station for five stations.

| | | |
|-----------------------------|--------------------|--------------------|
| Quartermaster 531180 | 2020 Budget | 2021 Budget |
| | \$103,163 | \$109,036 |

Accounts for the uniforms, shoes, and other staff gear provided for each of the sworn Fire Department personnel in the union contract or the Employee Handbook.

| | Qty. | Unit Cost | Total |
|---------------------------------------------------------|-------------|------------------|------------------|
| Personal Uniforms | 80 | ~\$540 | \$43,194 |
| Shoe/Station Boot Stipend | 78 | \$100 | \$7,800 |
| Turnout Gear – 16 per year | 16 | \$2,452 | \$39,232 |
| Miscellaneous Gear (Boots, Helmets, Gloves and repairs) | 1 | \$14,810 | \$14,810 |
| Turnout Gear Repairs | 1 | \$4,000 | \$4,000 |
| TOTAL | | | \$109,036 |

| | | |
|------------------------------------|--------------------|--------------------|
| Other Supplies/Tools 535050 | 2020 Budget | 2021 Budget |
| | \$151,400 | \$148,890 |

Accounts for the supplies and tools used in the Fire Department operations. These are front line supplies and equipment used on a daily basis. Beginning with the 2020 budget, Apparatus and Equipment includes the cost to replace one thermal imaging camera (\$7,500) with a goal of replacing one each year through 2024. The current units are losing their screen clarity and are reaching the end of their warranty. Additional expenses due to the implementation of our LUCAS devices are also included in the 2021 budget. These are automatic CPR devices that have been approved and strongly encouraged by the hospital system. Data has shown an improvement in survivability for victims on cardiac arrest. The hospital does not currently supply consumables for the LUCAS.

| Function | 2020 Amount | 2021 Amount |
|-----------------------------------------------------------------|--------------------|--------------------|
| Admin/Maps/Knox/Detectors | \$14,700 | \$3,700 |
| EMS – Consumables (specialty dressings and laryngoscope blades) | \$3,000 | \$3,500 |
| EMS – Sharps Tubes | \$2,000 | \$2,000 |
| EMS – Disposable Gloves | \$2,000 | \$3,500 |
| EMS – Suction Units (5 units @ \$950 each) | \$4,750 | \$1,600 |
| EMS – Replacement bags and Med Boxes | \$3,600 | \$3,600 |

| Function | 2020 Amount | 2021 Amount |
|--------------------------------------------------------------------------------------|------------------------|------------------------|
| EMS – Oxygen | \$9,000 | \$10,000 |
| EMS – Replacement Immobilizers | \$750 | \$1,050 |
| EMS – Electric Clipper Heads | \$1,500 | \$1,500 |
| EMS – I/O Drill Replacement | \$3,000 | \$2,800 |
| EMS – Zoll Equipment (SPO2 Sensors and 12 Lead Cables) | \$2,000 | \$8,500 |
| EMS – Zoll Batteries | \$1,000 | \$1,000 |
| EMS – Medical Equipment | \$2,500 | \$2,500 |
| EMS – Stryker Batteries | \$800 | \$800 |
| EMS – LUCAS Device Suction Cups | \$1,500 | \$1,500 |
| EMS – AED Maintenance | \$3,500 | \$3,500 |
| Fire – Rescue Equipment (Axes/Shove Knives/Pike Poles) | \$4,500 | \$4,500 |
| Fire – Apparatus Cleaning Supplies (Vehicle Wash/Brushes/Pads/WD40) | \$4,200 | \$4,200 |
| Fire – Intake Valves (4” and 5”) | \$4,100 | \$4,100 |
| Fire – Salvage Tarps and Floor Runners | \$950 | \$950 |
| Fire – Saw Blades (Rotary Saw/Chainsaw and Reciprocating Saw) | \$2,594 | \$2,600 |
| Fire – Foam Class A and B | \$5,060 | \$5,100 |
| Fire – Batteries (Apparatus Flashlights) | \$5,000 | \$4,000 |
| Fire – Hose (15 lengths @ \$350 each) | \$5,250 | \$5,250 |
| Fire – Nozzles (Trash and Attack) | \$4,005 | \$4,010 |
| Fire – Fittings and Reducers | \$740 | \$740 |
| Fire – Atmospheric Meters (3 meters @ Approx. \$584) | \$1,750 | \$1,750 |
| Fire – Asst. Mounting Brackets and Hardware | \$3,000 | \$3,000 |
| Fire – Replacement Cribbing and Wedges | \$500 | \$500 |
| Fire – Tool Maint. Supplies (Wire Brushes, Abrasive Wheels, etc. 5 stations @ \$600) | \$3,000 | \$3,000 |
| Fire – Hand Tool Replacements (Asst. Based on Age and Condition) | \$500 | \$500 |
| Fire – Replacement Foam Delivery Devices (Fog Nozzles/Horns and Eductors) | \$4,500 | \$4,500 |
| Fire – Replacement LED Floodlight | \$1,600 | \$1,600 |
| Fire – Fuel Cans (Saws and Extrication Power Units) | \$400 | \$400 |
| Fire – Gas Trac Meters | \$750 | \$750 |
| Fire – Thermal Imager | \$7,500 | \$7,500 |
| Fire – Replacement Apparatus Flashlights (4 @ \$175 each) | \$700 | \$700 |
| Fire – Atmospheric Meter Calibration Station | \$1,500 | \$1,750 |
| Fire – Forcible Entry Equipment (Sledge Hammers/Pry Bars/Marrying Straps) | \$1,100 | \$1,100 |
| Facilities (Includes Maint. Supplies and Bedding Needs) | \$4,100 | \$850 |
| Fire Investigations (NFPA required texts 6 @ \$150 each) | \$900 | \$900 |
| Public Education | \$7,000 | \$7,000 |
| SCBA & BA Systems | \$14,222 | \$12,450 |
| Training | \$2,586 | \$3,900 |
| Technical Rescue Team | \$1,988 | \$1,240 |
| Dive Team | \$900 | \$5,600 |
| Wellness | \$500 | \$500 |
| Drone Supplies and Tools (Includes Cloud Storage fees and Supplies) | \$2,900 | \$2,900 |
| TOTAL | \$151,400 | \$148,890 |

Other Charges

| | | |
|------------------------------|--------------------|--------------------|
| Other Expenses 540190 | 2020 Budget | 2021 Budget |
| | \$5,000 | \$0 |

This account is intended to be used for unforeseen/unplanned departmental expenses as needed. The 2021 budget was reduced as result of the COVID-19 Financial Response Plan.

| | | |
|-------------------------------|--------------------|--------------------|
| Pension Expense 540240 | 2020 Budget | 2021 Budget |
| | \$5,213,253 | \$5,785,405 |

Accounts for the 2020 Village Fire Pension Contribution to the Firefighters’ Pension Fund. This employer contribution is funded through a separate line item on the 2019 Property Tax Levy. During 2018 and 2019, the Police and Fire Pension Boards, in cooperation with the Village Board, revised the Pension Funding Policy from a closed policy to an open policy. Previously their policy required the fund to be 90% funded by 2040. However, the Boards determined the closed method to be unsustainable due to extreme escalations in annual Village contribution leading up to 2040. The change to the new open funding policy, lower investment results, and enhanced benefits for Tier II members accounts for the increase from the 2020 budget to the 2021 budget. The switch to the open funding policy will stabilize the annual contribution over time while still achieving a funding percentage of approximately 87% by 2040 due to the positive result of compounding interest and a decreasing pension liability.

| | | |
|------------------------|--------------------|--------------------|
| Training 540300 | 2020 Budget | 2021 Budget |
| | \$52,010 | \$80,238 |

Accounts for the employee development and career-pathing in specific areas. The training not only enhances the employees’ career, but maintains and develops additional skills for the benefit of the organization, special teams and the residents served.

| | Qty | Unit Training Cost | Subtotal Training Cost | Unit Travel Cost | Subtotal Travel Cost | Total Travel & Training Cost |
|----------------------------------------------------------------------------|------------|---------------------------|-------------------------------|-------------------------|-----------------------------|-----------------------------------------|
| Admin.- Fire Chief and Command Officer Training (Asst. Classes / Seminars) | 1 | \$1,000 | \$1,000 | - | - | \$1,000 |
| Admin. – New World Conference | 1 | \$4,000 | \$4,000 | \$2,000 | \$2,000 | \$6,000 |
| Admin – Fire Chief Conference | 1 | \$2,000 | \$2,000 | | | \$2,000 |
| EMS – Continuing Education (hours) | 50 | \$60 | \$3,000 | - | - | \$3,000 |
| EMS – PALS and ACLS | 20 | \$100 | \$2,000 | - | - | \$2,000 |
| EMS – CPR Recert. | 7 | \$80 | \$560 | - | - | \$560 |
| EMS – EMT-B School | 2 | \$3,000 | \$6,000 | - | - | \$6,000 |
| EMS – Paramedic School | 2 | \$5,000 | \$10,000 | - | - | \$10,000 |
| Fire – Invest. Strike Force | 10 | \$45 | \$450 | - | - | \$450 |
| Fire – Invest. Vehicle Fires | 2 | \$745 | \$1,490 | - | - | \$1,490 |
| MABAS 3 Training | 1 | \$6,500 | \$6,500 | - | - | \$6,500 |
| Fire – Smoke Divers OR Truck Ops | 2 | \$1,500 | \$3,000 | \$1,261 | \$2,522 | \$5,522 |
| Fire – Command / Comp. Off. | 2 | \$2,000 | \$4,000 | \$255 | \$510 | \$4,510 |
| Fire – RIT Technician | 2 | \$1,600 | \$3,200 | \$1,261 | \$2,521 | \$5,721 |

| | Qty | Unit Training Cost | Subtotal Training Cost | Unit Travel Cost | Subtotal Travel Cost | Total Travel & Training Cost |
|-----------------------------------|-----|--------------------|------------------------|------------------|----------------------|------------------------------|
| Fire – Instructor Conf. | 4 | \$675 | \$2,700 | \$1,345 | \$5,380 | \$8,080 |
| Fire – Turnout Gear Symposium | 1 | \$500 | \$500 | - | - | \$500 |
| Fire – Incident Safety Officer | 2 | \$380 | \$760 | - | - | \$760 |
| Fire – Various Seminars | 1 | \$5,000 | \$5,000 | - | - | \$5,000 |
| Fire – Tech Rescue Certification | 1 | \$5,425 | \$5,425 | - | - | \$5,425 |
| Fire - Wellness Recertification | 3 | \$400 | \$1200 | - | - | \$1,200 |
| Fire – Wellness Cont. Educ. | 4 | \$180 | \$720 | - | - | \$720 |
| Fire – Ace Training | 4 | \$75 | \$300 | - | - | \$300 |
| Fire – Drone | 3 | \$167 | \$500 | - | - | \$500 |
| Fire – Drone (Specialist Courses) | 3 | \$1,000 | \$3,000 | - | - | \$3,000 |
| TOTAL | | | | | | \$80,238 |

Capital Outlay

| Furniture & Fixtures | 2020 Budget | 2021 Budget |
|----------------------|-------------|-------------|
| | \$28,000 | \$0 |

Accounts for charges related to the replacement of worn and damaged furniture which has passed its useful life expectancy. Furniture replacement has been deferred to 2022.

Interfund Charges

| CERF Charges 560010 | 2020 Budget | 2021 Budget |
|---------------------|-------------|-------------|
| | \$644,959 | \$644,959 |

Accounts for charges from the Capital Equipment Replacement Fund (CERF) for future replacement of vehicles and equipment used by the Fire department. There is speculation that the price of vehicles could go up an additional 4% due to the tariffs being proposed. Staff will monitor trends in this area and update once political direction has been finalized and the new costs have been reflected in pricing.

| FRRF Charges 560040 | 2020 Budget | 2021 Budget |
|---------------------|-------------|-------------|
| | \$179,072 | \$179,072 |

Accounts for charges from the Facility Repair and Replacement Fund (FRRF) which sets aside resources for the major repairs and replacement of Village building components.

| | | |
|----------------------------|--------------------|--------------------|
| MERF Charges 560090 | 2020 Budget | 2021 Budget |
| | \$421,945 | \$430,251 |

Accounts for charges from the Municipal Equipment Repair Fund (MERF) for maintenance and repair of Fire Department fleet.

Community Development Department Summary

| | 2019 | 2020 | 2020 | 2021 | 2021 Bud. vs. 2020 Bud. |
|------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Community Development | Actual | Budget | Estimate | Budget | |
| Personnel | 1,840,387 | 1,935,852 | 1,797,554 | 1,818,534 | (117,318) |
| Contractual | 1,267,047 | 1,661,069 | 1,607,564 | 1,581,510 | (79,559) |
| Commodities | 2,824 | 8,620 | 8,385 | 8,905 | 285 |
| Other Charges | 33,035 | 44,281 | 19,314 | 28,519 | (15,762) |
| Interfund Charges | 42,753 | 35,317 | 35,317 | 32,173 | (3,144) |
| Community Development Total | 3,186,046 | 3,685,139 | 3,468,134 | 3,469,641 | (215,498) |

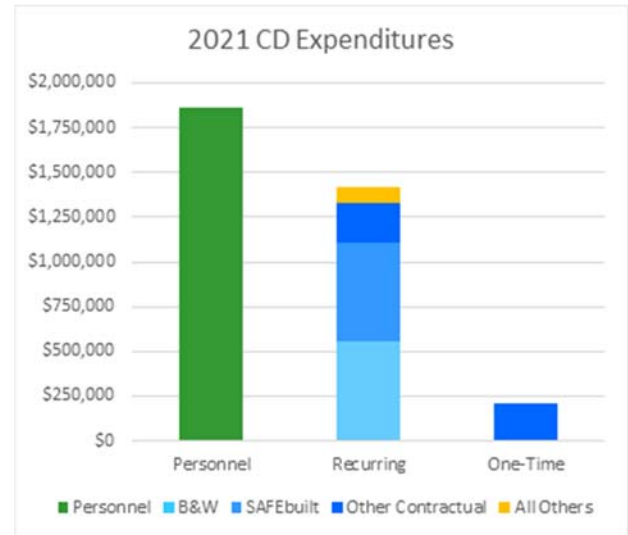
Community Development Department Line Item Budget

| Community Development | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|------------------------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Personnel | | | | | |
| 511110 - Regular Salaries | 1,281,839 | 1,295,713 | 1,197,268 | 1,234,388 | (61,325) |
| 511120 - Part Time Salaries | 109,605 | 127,067 | 119,910 | 111,568 | (15,499) |
| 511130 - Temporary/Seasonal Salaries | 13,746 | 19,400 | 12,900 | 19,925 | 525 |
| 511210 - Overtime Salaries | 6,977 | 4,500 | 3,000 | - | (4,500) |
| 511240 - Longevity Pay | 4,848 | 5,242 | 5,242 | 5,379 | 137 |
| 511270 - Vacation Buy Back | 11,715 | 18,000 | 17,145 | 17,800 | (200) |
| 511280 - Sick Buy Back | 4,279 | 7,500 | 3,535 | 3,625 | (3,875) |
| 512110 - Deferred Comp | 1,810 | 2,325 | 2,534 | 2,583 | 258 |
| 512120 - Auto Allowance | 2,294 | 2,880 | 2,991 | 2,880 | - |
| 514110 - FICA Payments | 104,892 | 112,557 | 102,086 | 105,753 | (6,804) |
| 514210 - IMRF Payments | 129,734 | 170,431 | 160,706 | 155,720 | (14,711) |
| 514410 - Health Insurance | 168,648 | 170,237 | 170,237 | 158,913 | (11,324) |
| Total Personnel | 1,840,387 | 1,935,852 | 1,797,554 | 1,818,534 | (117,318) |
| Contractual | | | | | |
| 521170 - Business Retention - Econ Dev | 69,670 | 251,500 | 251,500 | 259,652 | 8,152 |
| 521270 - Traffic Engineering Services | 73,990 | 40,396 | 27,914 | 45,095 | 4,699 |
| 521290 - Other Professional Service | 631,064 | 200,750 | 208,050 | 127,075 | (73,675) |
| 521295 - Engineering Services | 470,636 | 481,970 | 441,970 | 553,075 | 71,105 |
| 521315 - Building, Plan Review & Inspection Services | - | 642,769 | 642,769 | 551,866 | (90,903) |
| 522125 - Dues, Memberships, Subscriptions | 15,528 | 28,834 | 20,344 | 28,947 | 113 |
| 522150 - Printing And Publishing | 6,160 | 14,850 | 15,017 | 15,800 | 950 |
| Total Contractual | 1,267,047 | 1,661,069 | 1,607,564 | 1,581,510 | (79,559) |
| Commodities | | | | | |
| 531230 - Uniforms/Shoe | 150 | 1,520 | 1,285 | 1,505 | (15) |
| 535020 - Books, Pamphlets, Materials | 2,372 | 5,500 | 5,500 | 5,500 | - |
| 535050 - Other Supplies/Tools | 301 | 1,600 | 1,600 | 1,900 | 300 |
| Total Commodities | 2,824 | 8,620 | 8,385 | 8,905 | 285 |
| Other Charges | | | | | |
| 540050 - Commissions | 22,542 | 19,940 | 16,340 | 19,990 | 50 |
| 540190 - Other Expenses | - | 5,000 | - | - | (5,000) |
| 540300 - Training | 6,737 | 18,781 | 2,924 | 8,329 | (10,452) |
| 540310 - Travel Reimbursement | 3,756 | 560 | 50 | 200 | (360) |
| Total Other Charges | 33,035 | 44,281 | 19,314 | 28,519 | (15,762) |
| Interfund Charges | | | | | |
| 560010 - CERF Charges | 5,341 | 4,955 | 4,955 | 4,955 | - |
| 560090 - MERF Charges | 37,412 | 30,362 | 30,362 | 27,218 | (3,144) |
| Total Interfund Charges | 42,753 | 35,317 | 35,317 | 32,173 | (3,144) |
| Community Development Total | 3,186,046 | 3,685,139 | 3,468,134 | 3,469,641 | (215,498) |

Community Development Department

The Glenview Community Development (“CD”) Department provides various development, building and engineering related services including economic development, land use planning, building permits, building and engineering plan review and inspections, engineering design and capital project management. These functions are accounted for in several Village Funds (Corporate Fund, Special Tax Allocation Fund, Glenview Water Fund, Glenview Sanitary Fund, Wholesale Water fund, Commuter Parking Fund, Glen Capital Projects Fund and Motor Fuel Tax Fund).

The CD Department is staffed with 14 FT and 9 PT positions including a Director, Management Analyst, Deputy Director, Inspectional Services Division Manager, Engineering Division Manager, Plan Review Manager, Development Center Manager, Engineering Project Manager, Natural Resources Manager, Fire Inspector, (2) Senior Planners, (2) Sanitarians, (6) part-time Fire Inspectors, (2) part-time Permit Clerks and a part-time Administrative Intern. Approximately 25 contracted employees also perform engineering and inspectional service functions within the CD Department.



Personnel Expenditures

| | | |
|--------------------------------|--------------------|--------------------|
| Regular Salaries 511110 | 2020 Budget | 2021 Budget |
| | \$1,295,713 | \$1,234,388 |

Accounts for a portion of the salary expense for full-time CD employees. The 2021 budget includes a 2.5% merit pay pool for employees but is lower than the 2021 budget due to the elimination of the Village Engineer and Engineering Technician positions, offset by moving the Natural Resources Manager from Public Works to Community Development. The table below shows how the salaries are allocated.

| Salary Allocation by Fund | | | | | | | |
|----------------------------------------|-------------|-------------|--------------|------------------------|-----------------------|------------------------|-------------|
| Position | Corp | STAF | Water | Wholesale Water | Sanitary Sewer | Ins. & Risk | FRRF |
| Director | 48% | 30% | 15% | - | 7% | - | - |
| Management Analyst I | 40% | - | 30% | 5% | 5% | 15% | 5% |
| Deputy Director | 100% | - | - | - | - | - | - |
| Inspectional Services Division Manager | 100% | - | - | - | - | - | - |
| Plan Review Manager | 100% | - | - | - | - | - | - |
| Development Center Manager | 100% | - | - | - | - | - | - |
| Engineering Division Manager | 40% | 20% | 25% | - | 15% | - | - |
| Engineering Project Manager | 60% | - | 25% | - | 15% | - | - |
| Natural Resources Manager | - | 100% | - | - | - | - | - |
| Fire Inspector | 100% | - | - | - | - | - | - |
| (2) Senior Planners | 100% | - | - | - | - | - | - |
| (2) Sanitarians | 95% | - | 5% | - | - | - | - |

| | | |
|----------------------------------|--------------------|--------------------|
| Part Time Salaries 511120 | 2020 Budget | 2021 Budget |
| | \$127,067 | \$111,568 |

Accounts for the salary expenses for (5) part-time Fire Inspectors (2,600 total hours totaling \$63,033), (2) part-time Permit Clerks (2,080 total hours totaling \$39,207), and an Administrative Intern (1,300 hours totaling \$23,319 of which \$9,328 is allocated to Corporate Fund). The 2021 budget includes a 2.5% increase for these positions.

| | | |
|--------------------------------------|--------------------|--------------------|
| Temporary/Seasonal Pay 511130 | 2020 Budget | 2021 Budget |
| | \$19,400 | \$19,925 |

Accounts for (1) Development Center Intern (360 hours totaling \$5,400), (1) Ecological Intern (450 hours totaling \$6,525), and (1) Engineering Intern (480 hours totaling \$8,000).

| | | |
|---------------------------------|--------------------|--------------------|
| Overtime Salaries 511210 | 2020 Budget | 2021 Budget |
| | \$4,500 | \$0 |

Accounts for overtime costs (\$4,500) of non-exempt CD staff performing health and building inspections for special events conducted after normal business hours. No overtime is anticipated in 2021.

| | | |
|-----------------------------|--------------------|--------------------|
| Longevity Pay 511240 | 2020 Budget | 2021 Budget |
| | \$5,242 | \$5,379 |

Longevity amount is paid to CD non-exempt employees with 7 or more years of service hired prior to 7/17/2012 per the Employee Handbook (3 employees). Longevity amounts are included in union contracts and the employee handbook at a specific point in time and are increased annually based on the annual September change in CPI. The estimated change in CPI is 1.7% based on prior years. Longevity is allocated across funds in the same proportions as regular salaries.

| | | |
|---------------------------------|--------------------|--------------------|
| Vacation Buy Back 511270 | 2020 Budget | 2021 Budget |
| | \$18,000 | \$17,800 |

Accounts for the vacation time compensation paid to CD department employees for a certain number of accrued and unused vacation hours in accordance with the Employee Handbook. The 2021 budget is based on a review of the trend over the last three years.

| | | |
|-----------------------------|--------------------|--------------------|
| Sick Buy Back 511280 | 2020 Budget | 2021 Budget |
| | \$7,500 | \$3,625 |

Accounts for the sick time compensation paid to CD department employees for a certain number of accrued and unused sick hours in accordance with the Employee Handbook. The 2021 budget is based on a review of the trend over the last three years.

| | | |
|-------------------------------------|--------------------|--------------------|
| Deferred Compensation 512110 | 2020 Budget | 2021 Budget |
| | \$2,325 | \$2,583 |

Accounts for the deferred compensation given to the Director at 3% of base salary. Deferred compensation is allocated across funds in the same proportions as regular salaries.

| | | |
|------------------------------|--------------------|--------------------|
| Auto Allowance 512120 | 2020 Budget | 2021 Budget |
| | \$2,880 | \$2,880 |

Accounts for the auto allowance given to the Director per the Employee Handbook. Auto allowance is allocated across funds in the same proportions as regular salaries.

| | | |
|-----------------------------|--------------------|--------------------|
| FICA Payments 514110 | 2020 Budget | 2021 Budget |
| | \$112,557 | \$105,753 |

Accounts for the employer FICA (Social Security (6.2%) and Medicare (1.45%) payments applied to the FICA Wages (salaries, vacation and sick buy back, deferred compensation and auto allowance).

| | | |
|-----------------------------|--------------------|--------------------|
| IMRF Payments 514210 | 2020 Budget | 2021 Budget |
| | \$170,431 | \$155,720 |

Accounts for a portion of the employers share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2021 employer rate is 11.79% of IMRF wages which include salaries, OT wages, vacation and sick buy back, longevity and deferred compensation. The 2021 rate is 3.9% lower than the 2020 rate of 12.27%.

| | | |
|--------------------------------|--------------------|--------------------|
| Health Insurance 514410 | 2020 Budget | 2021 Budget |
| | \$170,237 | \$158,913 |

Accounts for a portion of the health and dental insurance coverage for all full-time Community Development personnel. The Village offers employees choices between two plans which include an HMO option and a PPO option.

Contractual Expenditures

| | | |
|----------------------------------|--------------------|--------------------|
| Business Retention 521170 | 2020 Budget | 2021 Budget |
| | \$251,500 | \$259,652 |

This account includes costs for services related to retaining and/or growing the business environment in Glenview.

CNSCVB

The membership for Chicago North Shore Convention and Visitors Bureau (CNSCVB)

allows Glenview hoteliers the opportunity to participate in a regional advertising and networking.

| Description | Amount |
|--------------------------------------------|------------------|
| CNSCVB Membership | \$66,500 |
| Village/Chamber Business Support Services | \$51,152 |
| Economic Development Strategic Plan (EDSP) | \$66,000 |
| Downtown Revitalization Plan Update | \$26,000 |
| Downtown Development Code Updates | \$50,000 |
| TOTAL | \$259,652 |

Village/Chamber Business Support Services

Through an agreement, the Village and the Glenview Chamber of Commerce are coordinating annual economic development and business support services. Services provided by the Chamber include management and promotion of four (4) community events annually, maintenance of a commercial and office property data base to enhance business retention and recruitment in Glenview, and production of educational and training events for the business community.

Economic Development Strategic Plan (EDSP)

Creation of Plan over two budget cycles, with remaining \$66,000 funds allocated in the 2020 line item budgeted for 2021 to complete the Village’s strategic plan for the retention and recruitment of businesses. Based on the plan recommendations, new one-time professional services may need to be allocated as directed by the Village Board towards the implementation of anticipated EDSP initiatives.

Downtown Revitalization Plan Update

Creation of Plan over two budget cycles, with remaining \$26,000 funds originally allocated in the 2020 line item re-budgeted for 2021 to complete the Village’s update of the 2006 Downtown Revitalization Plan.

Downtown Development Code Updates

In 2020, the Board began the process to update the Downtown Revitalization Plan. Updates to the D-D Downtown Development zoning district will be necessary in accordance with the Plan’s recommendations and as directed by the Village Board.

| | | |
|--------------------------------------------|--------------------|--------------------|
| Traffic Engineering Services 521270 | 2020 Budget | 2021 Budget |
| | \$40,396 | \$45,095 |

Accounts for the traffic engineering services utilized by the department.

Traffic Committee

The Village’s Traffic Committee utilizes a traffic engineer to review Village-wide traffic calming concerns (i.e. speeding, engineering design, intersection control, traffic regulatory signage, parking regulations, sight distance evaluations, traffic studies, etc.). Studies and analysis are needed to address resident’s traffic concerns and attendance is often required at neighborhood open houses to relay the results of a study.

| Description | Qty | Unit Cost | Total Cost |
|-----------------------------------|------------|------------------|-------------------|
| Traffic Committee | 1 | \$20,000 | \$20,000 |
| Yard Signs | 1 | \$2,000 | \$2,000 |
| Battery Powered Speed Board | 1 | \$4,426 | \$4,426 |
| Speed Board Software Subscription | 1 | \$8,669 | \$8,669 |
| Traffic Engineering Consultant | 1 | \$10,000 | \$10,000 |
| | | TOTAL | \$45,095 |

Yard Signs

A one-time request to purchase 200-250 neighborhood “It’s our town slow-down” yard signs.

Battery Powered Speed Board

A one-time request for one (1) battery powered speed board to rotate around residential public streets to educate drivers on their speed compared to the speed limit.

Speed Board Software Subscription

Annual subscription fee for the Traffic Suite Application software were moved from Administrative Services to monitor and report on seven (7) speed boards which will allow the Traffic Committee and the Police Department to monitor speeds and collect data throughout the Village.

Traffic Engineering Consultant

A traffic engineer reviews the traffic engineering studies submitted by applicants for proposed developments to determine their impacts on the existing traffic conditions and may need to attend Commission/Board meetings to answer questions. An estimated 15 studies are anticipated to be reviewed in 2021 and a majority of these costs are passed through to developers.

| | | |
|-------------------------------------------|--------------------|--------------------|
| Other Professional Services 521290 | 2020 Budget | 2021 Budget |
| | \$200,750 | \$127,075 |

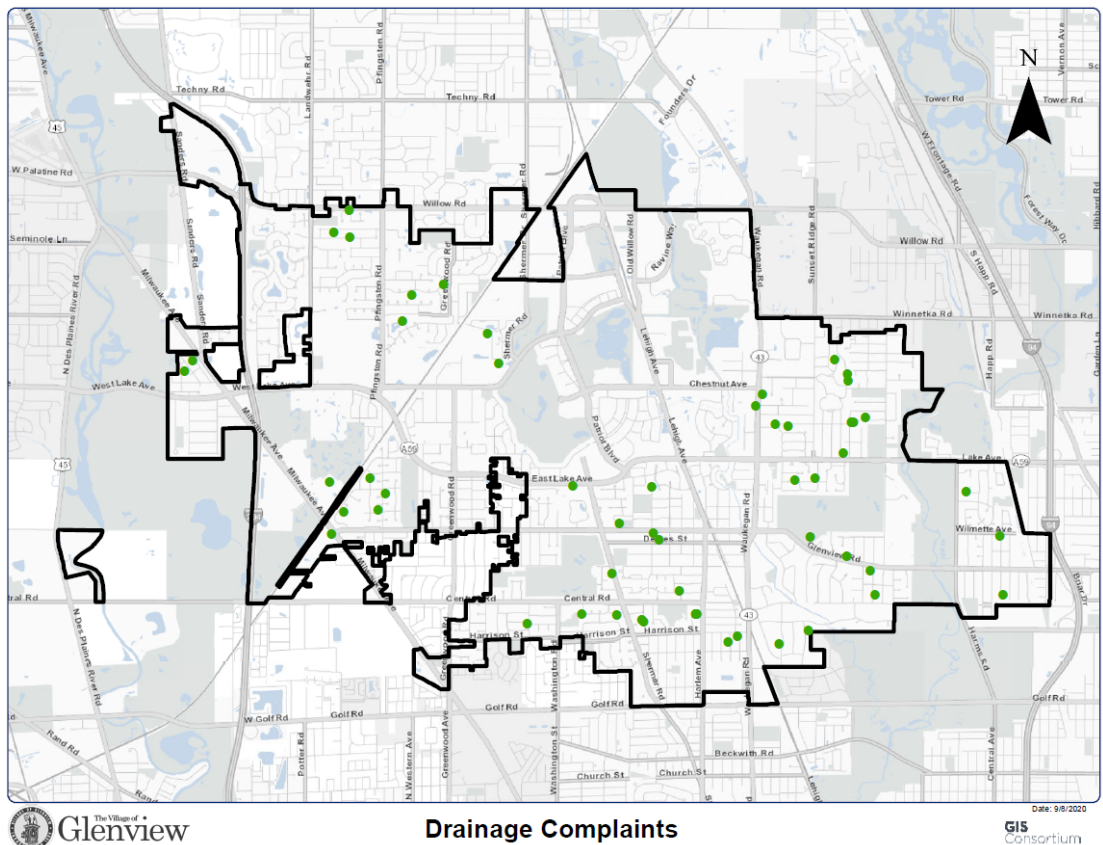
Accounts for the service fees for outside firms and agencies that support the work of the Community Development Department.

| Inspectional Services | Amount |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| Elevator Inspections (annual required inspections for safety compliance) | \$5,000 |
| Administrative Law Judge Rulings (i.e. grass cutting, fencing, roof repairs, etc.) | \$5,000 |
| Ecological Sustainability Awards | \$350 |
| TOTAL INSPECTIONAL SERVICES | \$10,350 |
| Planning | |
| General Consulting (i.e. fiscal study reviews, surveyors, appraisals, etc.) | \$15,000 |
| Commission Code and Design Guidelines Updates (updates to existing regulations) | \$45,000 |
| Public Lobby Floor Plan Evaluation Study (architectural design services) | \$12,950 |
| Historic Structures Survey (mapping and inventory of historic kit homes) | \$9,775 |
| TOTAL PLANNING | \$82,725 |
| Engineering | |
| National Pollutants Discharge Elimination System Annual Reporting (IEPA required compliance report for stormwater discharges) | \$9,000 |
| Community Rating System Reporting (updates confirming compliance with floodplain requirements) | \$5,000 |
| TOTAL ENGINEERING | \$14,000 |
| Unplanned Requests | |
| Professional services to address unforeseen initiatives (e.g, specialty consulting services, planning services, engineering and traffic services, surveys, plats, easements, environmental studies, etc.) | \$20,000 |
| TOTAL UNPLANNED REQUESTS | \$20,000 |
| GRAND TOTAL | \$127,075 |

| | | |
|------------------------------------|--------------------|--------------------|
| Engineering Services 521295 | 2020 Budget | 2021 Budget |
| | \$481,970 | \$553,075 |

Accounts for the outsourced professional services under the Baxter & Woodman contract to perform the services outlined in the table below. The Village began using Baxter & Woodman for various services in 2010. Over the years, the services have expanded and/or been reduced based on the Village’s needs. The 2021 budget is based on an estimate of 1,800 hours to conduct approximately 1,050 engineering reviews for single-family, multifamily and commercial properties, 200 utility reviews, and an estimated 1,400 hours of associated inspections. A new category has been added to detail the estimated 1,150 hours of service associated with the backfilling of needs and increased scope to effectively manage localized and neighborhood storm water engineering management tasks (see below map of complaints), in addition to the 150 drainage remediation reviews and inspections. A cost increase based on the Consumer Price Index (CPI) growth is accounted for in accordance with the contract.

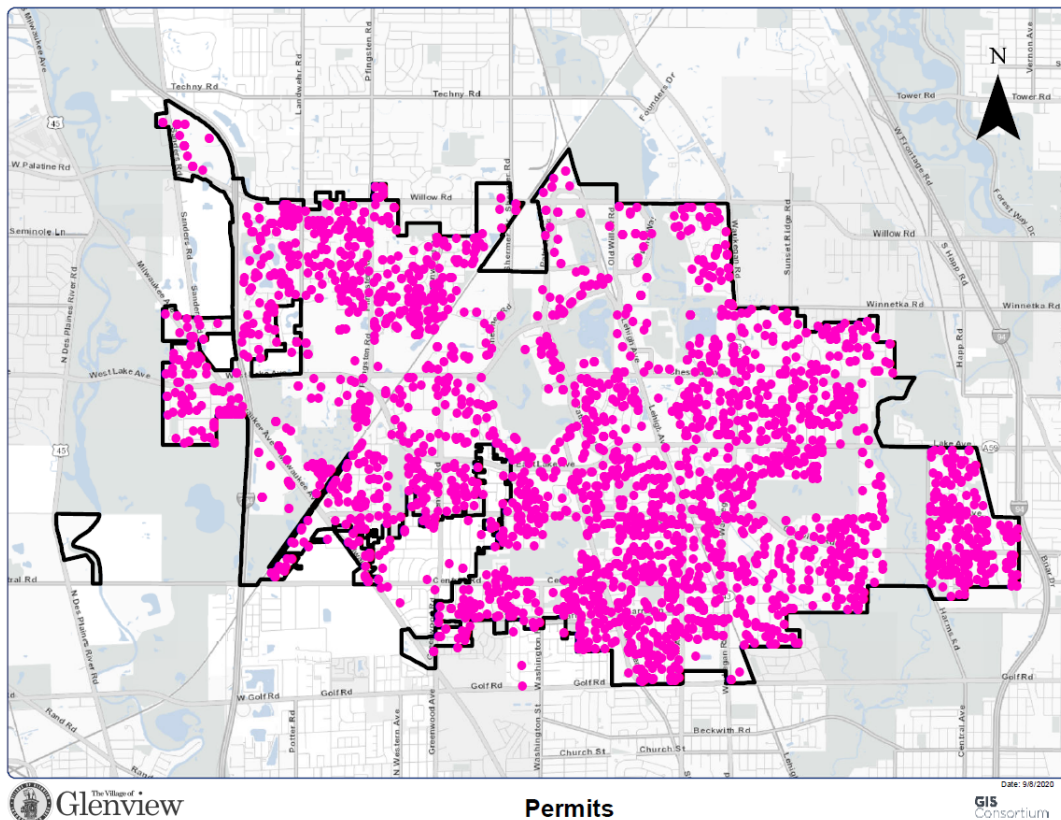
| Services | 2020 Amount | 2021 Amount |
|----------------------------------------------------------------------------|--------------------|--------------------|
| Plan Reviews (Engineering plan compliance with standards and requirements) | \$290,300 | \$226,075 |
| Localized Stormwater Management and Inspections | \$0 | \$145,000 |
| Engineering Inspections (Confirming compliance with approved permits) | \$191,670 | \$182,000 |
| TOTAL | \$481,970 | \$553,075 |



| | | |
|--------------------------------------------------------------|--------------------|--------------------|
| Building, Plan Review, and Inspection Services 521315 | 2020 Budget | 2021 Budget |
| | \$642,769 | \$551,866 |

Accounts for the outsourced professional services under the Safebuilt contract to perform the services in the table below. The Village began using Safebuilt for these services in 2013. The contract was extended in 2018 for another five years. The volume of services is projected by analyzing the amount of anticipated core and large permits (see map for 2020 permit locations). Core permits are associated with small and medium projects, which are typically issued by the Development Center, and consist of small projects like decks, patios, sheds and fences, as well as medium-sized projects like residential and commercial remodelings, detached garages and house additions. The large permit volume is projected based on the anticipated construction of developments such as new residential projects and new retail or office buildings. The 2021 budget is based on an estimate of approximately 2,000 plan reviews for the single-family, multifamily and commercial properties and 9,500 building permit and complaint inspections. Performance measures in the contract outline the cost for each task. A cost increase based on the Consumer Price Index (CPI) growth is accounted for in accordance with the contract.

| Services | 2020 Amount | 2021 Amount |
|---------------------------------------------------------------------------|--------------------|--------------------|
| Plan Reviews (building plan compliance with zoning and codes) | \$192,000 | \$199,430 |
| Building Inspections (confirming compliance with approved permits) | \$261,000 | \$196,031 |
| Code Enforcement (complaint-based zoning and code compliance inspections) | \$98,000 | \$62,800 |
| Permit Technician (staffing in Development Center) | \$91,769 | \$93,605 |
| TOTAL | \$642,769 | \$551,866 |



| | | |
|--------------------------------------|--------------------|--------------------|
| Dues and Subscriptions 522125 | 2020 Budget | 2021 Budget |
| | \$28,834 | \$28,947 |

Accounts for the CD Department participation in various organizations. These organizational memberships provide services such as training, professional development and useful information. List includes new items transferred from PW.

Key: A – Administration, IS – Inspectional Services, P – Planning, E – Engineering

| Description | Qty | Unit Cost | Total Cost |
|-----------------------------------------------------------------------|------------|------------------|-------------------|
| A-American Planning Association/AICP (80%, 20% in STAF) | 1 | \$628 | \$628 |
| A-International City/County Management Association (80%, 20% in STAF) | 1 | \$160 | \$160 |
| A-International City/County Management Association | 1 | \$200 | \$200 |
| A-Lambda Alpha Membership (80%) | 1 | \$224 | \$224 |
| A-International Council of Shopping Centers (ICSC) | 1 | \$100 | \$100 |
| A-Urban Land Institute (ULI) | 1 | \$225 | \$225 |
| A-Congress for the New Urbanism | 1 | \$125 | \$125 |
| A-Crain's Business Magazine | 1 | \$119 | \$119 |
| A-Glenview North Shore Park Association annual dues (Lot 16) | 1 | \$8,000 | \$8,000 |
| A-Chicago Tribune Subscription | 1 | \$100 | \$100 |
| IS-IL Environmental Health Association | 2 | \$55 | \$110 |
| IS-National Fire Protection Association | 1 | \$1,600 | \$1,600 |
| IS-Indoor Air Quality Association | 1 | \$100 | \$100 |
| IS-American Institute of Architect | 1 | \$900 | \$900 |
| IS-IL Department of Public Health | 2 | \$175 | \$350 |
| IS-International Code Council | 3 | \$135 | \$405 |
| IS-Northwest Building Officials and Code Administrators | 6 | \$27 | \$160 |
| IS-IL Association of Code Enforcement | 4 | \$50 | \$200 |
| IS-National Environmental | 2 | \$130 | \$260 |
| IS-International Department of Professional Regulations License | 3 | \$225 | \$675 |
| IS-Illinois Fire Inspector | 1 | \$125 | \$125 |
| IS-Suburban Building Officials Counsel | 6 | \$75 | \$450 |
| IS-Arbor Day Foundation | 1 | \$45 | \$45 |
| IS-International Society of Arboriculture | 1 | \$185 | \$185 |
| IS-Illinois Chapter Dues | 1 | \$55 | \$55 |
| IS-Chicago Wilderness | 1 | \$100 | \$100 |
| IS-Pesticide License with Training | 1 | \$150 | \$150 |
| P-American Planning Association (APA) | 3 | \$625 | \$1,875 |
| P-Chicago Metropolitan Agency for Planning (CMAP) | 1 | \$1,751 | \$1,751 |
| E-American Civil Society of Engineers | 1 | \$245 | \$245 |
| E-Certified Floodplain Manager License | 1 | \$50 | \$50 |
| E-National Pollutant Discharge Elimination System Membership | 1 | \$1,200 | \$1,200 |
| E-North Branch Chicago River Watershed | 1 | \$8,075 | \$8,075 |
| | | TOTAL | \$28,947 |

| | | |
|-----------------------------------------|--------------------|--------------------|
| Printing and Publications 522150 | 2020 Budget | 2021 Budget |
| | \$14,850 | \$15,800 |

Accounts for printing of various supplies, including door hangers, inspection forms, and architectural plans (\$2,500), public notices in the local paper for Commission meetings (\$8,500 - most of which is reimbursable by the applicant proposing a development), notices posting capital project bids (\$3,200), and printing of CIP maps (\$1,600) for neighborhood meetings.

Commodities

| | | |
|----------------------------------|--------------------|--------------------|
| Uniforms and Shoes 531230 | 2020 Budget | 2021 Budget |
| | \$1,520 | \$1,505 |

Accounts for a uniform (\$125), safety vests (\$60) and safety boots (\$1,320) distributed to staff each year.

| | | |
|-------------------------------------------|--------------------|--------------------|
| Books, Pamphlets, Materials 535020 | 2020 Budget | 2021 Budget |
| | \$5,500 | \$5,500 |

Accounts for code enforcement books/materials, training manuals, Building Safety month materials, and public notice signs.

| | | |
|------------------------------|--------------------|--------------------|
| Other Supplies 535050 | 2020 Budget | 2021 Budget |
| | \$1,600 | \$1,900 |

Accounts for cameras, thermometers, testing supplies, herbicide equipment (transferred from PW), and various field supplies.

Other Charges

| | | |
|--------------------------|--------------------|--------------------|
| Commission 540050 | 2020 Budget | 2021 Budget |
| | \$19,940 | \$19,990 |

Accounts for secretarial services for the five (5) commissions (Plan, Appearance, Zoning Board of Appeals, Historic Preservation, and Natural Resources) which is dependent on the number of commission meetings that take place (\$18,000). Additional items include commissioner training, Board/Commissioner name plaques and memberships to Landmark Preservations Council of IL and IL Association of Historic Preservation Commission.

| Description | 2020 Amount | 2021 Amount |
|------------------------------------------------------------|--------------------|--------------------|
| Secretarial services for the five commissions | \$18,000 | \$18,000 |
| Commissioner training | \$1,500 | \$1,500 |
| Board/commissioner name plaques | \$350 | \$400 |
| Landmark Preservations Council membership | \$40 | \$40 |
| Association of Historic Preservation Commission membership | \$50 | \$50 |
| TOTAL | \$19,940 | \$19,990 |

| | | |
|------------------------------|--------------------|--------------------|
| Other Expenses 540190 | 2020 Budget | 2021 Budget |
| | \$5,000 | \$0 |

Accounts for unforeseen/unplanned departmental expenses as needed. This account was cut as a result of the COVID-19 Financial Response Plan.

| | | |
|------------------------|--------------------|--------------------|
| Training 540300 | 2020 Budget | 2021 Budget |
| | \$18,781 | \$8,329 |

Accounts for the training and travel costs for employee development and career-pathing in specific areas. This training helps to maintain and develop additional skills for the benefit of the organization and the residents served. For 2021 only, the training costs included are those associated with training necessary to maintain various certifications or continuing education credits, as well as training opportunities associated with the economic development of the Village. The training opportunities typically utilized to keep the Department current with best practices and procedures would be anticipated to resume in 2021.

Key: A – Administration, IS – Inspectional Services, P – Planning, E – Engineering

| | Qty | Unit Training Cost | Subtotal Training Cost | Unit Travel Cost | Subtotal Travel Cost | Total Travel & Training Cost |
|-----------------------------------------------------------------------|------------|---------------------------|-------------------------------|-------------------------|-----------------------------|-----------------------------------------|
| A - International City Management Association (80%, 20% in STAF) | 2 | \$288 | \$576 | - | - | \$576 |
| A - National American Planning Conference (80%, 20% in STAF) | 1 | \$668 | \$668 | \$0 | \$0 | \$668 |
| P - National American Planning Conference | 2 | \$835 | \$1,670 | \$0 | \$0 | \$1,670 |
| A - Department Training | 3 | \$125 | \$375 | - | - | \$375 |
| IS - Illinois Environmental Health Association | 2 | \$105 | \$210 | \$0 | \$0 | \$210 |
| IS - Suburban Building Officials | 6 | \$125 | \$750 | \$0 | \$0 | \$750 |
| IS - Northwest Building Officials & Code Admin. | 6 | \$125 | \$750 | \$0 | \$0 | \$750 |
| IS - Indoor Air Quality Conference | 0 | \$75 | \$0 | - | - | \$0 |
| IS - Illinois Association of Code Enforcement | 5 | \$120 | \$600 | \$0 | \$0 | \$600 |
| IS - Illinois Fire Association Fall Safety | 1 | \$225 | \$225 | \$0 | \$0 | \$225 |
| IS - National Fire Protection Association | 1 | \$250 | \$250 | - | - | \$250 |
| IS – Illinois Arborist Association Conference | 1 | \$135 | \$135 | - | - | \$135 |
| IS – Chicago Wilderness Conference | 0 | \$50 | \$0 | - | - | \$0 |
| E - Project Management Profession Training | 0 | \$1,500 | \$0 | - | - | \$0 |
| E - Illinois Association of Floodplain Managers | 0 | \$550 | \$0 | - | - | \$0 |
| E - Metropolitan Water Reclamation District of Greater Chicago | 2 | \$50 | \$100 | - | - | \$100 |
| A/P - Chaddick/Municipal Design Review Network/CMAP/ILAPA Conferences | 4 | \$30 | \$120 | - | - | \$120 |
| A/P - State APA Conference | 4 | \$277.50 | \$1,110 | \$0 | \$0 | \$1,100 |
| A/P - International Council of Shopping Centers | 2 | \$400 | \$800 | - | - | \$800 |
| TOTAL | | | \$5,415 | | \$0 | \$8,329 |

| | | |
|------------------------------------|--------------------|--------------------|
| Travel Reimbursement 540310 | 2020 Budget | 2021 Budget |
| | \$560 | \$200 |

Accounts for the travel costs reimbursed to employees including train tickets, parking and mileage.

Interfund Charges

| | | |
|----------------------------|--------------------|--------------------|
| CERF Charges 560010 | 2020 Budget | 2021 Budget |
| | \$4,955 | \$4,955 |

Accounts for charges from the Capital Equipment Replacement Fund (CERF) for future replacement of vehicles and equipment used by Community Development.

| | | |
|----------------------------|--------------------|--------------------|
| MERF Charges 560090 | 2020 Budget | 2021 Budget |
| | \$30,362 | \$27,218 |

Accounts for charges from the Municipal Equipment Repair Fund (MERF) for maintenance and repair of Community Development fleet.

Municipal Equipment Repair Fund Summary

| MERF | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|---------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Revenues | | | | | |
| Charges For Services | 1,471,409 | 1,323,761 | 1,321,761 | 1,316,910 | (6,851) |
| Investment Income | 70 | 50 | 100 | 50 | - |
| Other Revenues | 111,311 | 113,250 | 80,500 | 113,500 | 250 |
| Total Revenues | 1,582,790 | 1,437,061 | 1,402,361 | 1,430,460 | (6,601) |
| Expenditures | | | | | |
| Personnel | 410,838 | 437,521 | 433,912 | 437,454 | (67) |
| Contractual | 332,107 | 360,502 | 315,355 | 365,355 | 4,853 |
| Commodities | 537,658 | 562,070 | 455,500 | 551,625 | (10,445) |
| Other Charges | 2,080 | 3,500 | 2,500 | 3,500 | - |
| Interfund Charges | 75,319 | 72,718 | 72,718 | 72,498 | (220) |
| Total Expenditures | 1,358,002 | 1,436,311 | 1,279,985 | 1,430,432 | (5,879) |
| Surplus/(Deficit) | 224,788 | 750 | 122,376 | 28 | (722) |

Municipal Equipment Repair Fund Revenue Line Item Budget

| Revenues | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|-----------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Charges for Service | | | | | |
| 480310 - Fleet Maintenance Charges | 1,470,557 | 1,320,761 | 1,320,761 | 1,313,910 | (6,851) |
| 480350 - Charges for Services - Library | 852 | 3,000 | 1,000 | 3,000 | - |
| Total Charges for Service | 1,471,409 | 1,323,761 | 1,321,761 | 1,316,910 | (6,851) |
| Investment Income | | | | | |
| 460120 - Interest - Investment | 70 | 50 | 100 | 50 | - |
| Total Investment Income | 70 | 50 | 100 | 50 | - |
| Other Revenues | | | | | |
| 440425 - Reimbursements | 491 | - | - | - | - |
| 470930 - Expense Reimbursement | 9,294 | 8,250 | 8,500 | 8,500 | 250 |
| 470999 - Miscellaneous Revenue | 101,526 | 105,000 | 72,000 | 105,000 | - |
| Total Other Revenues | 9,785 | 8,250 | 8,500 | 8,500 | 250 |
| Total MERF Revenues | 1,582,790 | 1,437,061 | 1,402,361 | 1,430,460 | (6,601) |

Municipal Equipment Repair Fund Expenditure Line Item Budget

| Expenditures | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|-----------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Personnel | | | | | |
| 511110 - Regular Salaries | 284,451 | 280,966 | 284,001 | 286,265 | 5,299 |
| 511210 - Overtime Salaries | 30,850 | 35,000 | 31,506 | 30,000 | (5,000) |
| 511240 - Longevity Pay | 3,493 | 3,559 | 3,559 | 3,696 | 137 |
| 511270 - Vacation Buy Back | 3,888 | 4,150 | 2,251 | 1,900 | (2,250) |
| 514110 - FICA Payments | 24,171 | 24,876 | 24,096 | 24,783 | (93) |
| 514210 - IMRF Payments | 31,245 | 39,900 | 39,429 | 38,195 | (1,705) |
| 514410 - Health Insurance | 31,241 | 48,320 | 48,320 | 51,865 | 3,545 |
| 515700 - Certification Pay | 1,500 | 750 | 750 | 750 | - |
| Total Personnel | 410,838 | 437,521 | 433,912 | 437,454 | (67) |
| Contractual | | | | | |
| 521290 - Other Professional Services | 332,077 | 360,147 | 315,000 | 365,000 | 4,853 |
| 522125 - Dues/Memberships/Subscriptions | 30 | 355 | 355 | 355 | - |
| Total Contractual | 332,107 | 360,502 | 315,355 | 365,355 | 4,853 |
| Commodities | | | | | |
| 531100 - Fuel | 314,366 | 327,620 | 250,000 | 315,000 | (12,620) |
| 531230 - Uniforms/Shoes | 4,427 | 5,971 | 5,500 | 5,425 | (546) |
| 535050 - Other Supplies/Tools | 218,865 | 228,479 | 200,000 | 231,200 | 2,721 |
| Total Commodities | 537,658 | 562,070 | 455,500 | 551,625 | (10,445) |
| Other Charges | | | | | |
| 540190 - Miscellaneous Expense | 2,010 | - | - | - | - |
| 540300 - Training | 70 | 3,500 | 2,500 | 3,500 | - |
| Total Other Charges | 2,080 | 3,500 | 2,500 | 3,500 | - |
| Interfund Charges | | | | | |
| 560010 - CERF Charges | 60,167 | 57,376 | 57,376 | 57,376 | - |
| 560070 - General Liability Insurance | 12,469 | 12,787 | 12,787 | 12,780 | (7) |
| 560100 - Risk Management Fixed Charges | 2,683 | 2,555 | 2,555 | 2,342 | (213) |
| Total Interfund Charges | 75,319 | 72,718 | 72,718 | 72,498 | (220) |
| Total MERF Expenditures | 1,358,002 | 1,436,311 | 1,279,985 | 1,430,432 | (5,879) |

Municipal Equipment Repair Fund

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, which includes a Supervisor and two Mechanic Technicians, is responsible for the development, implementation and maintenance of a preventative maintenance schedule for all vehicles and equipment, as well as all other repairs that are needed. Proper preventative maintenance is necessary to ensure all vehicles and equipment meets their full useful life expectancy.

The Charges for Services rendered through MERF are intended to cover the operating expenses of the Fleet Services Division. The MERF fund balance is to be managed to a zero cash balance. Operating costs are an estimate and actual results may slightly fluctuate from the budget on an annual basis. Remaining fund balance at the end of the year is to be used toward the next years' expenses.

Revenues

Charges for Services

| | | |
|-----------------------------------------|--------------------|--------------------|
| Fleet Maintenance Charges 480310 | 2020 Budget | 2021 Budget |
| | \$1,320,761 | \$1,313,910 |

Accounts for charges for maintenance and repair of vehicles and equipment. These charges include an administration fee, labor, fuel, parts, and outside repairs billed to departments that use MERF services. The outside agencies include the Village of Golf Police Department, Glenview Park District, Glenview Library, School District #34, Northern Illinois Public Safety Training Academy (NIPSTA), and Mutual Aid Box Alarm System (MABAS).

| | | |
|----------------------------------------------|--------------------|--------------------|
| Charges for Services – Library 480350 | 2020 Budget | 2021 Budget |
| | \$3,000 | \$3,000 |

Accounts for charges for maintenance and repair of vehicles and equipment for the Glenview Public Library. These charges also include an administration fee, labor, fuel, parts, and outside repairs.

Investment Income

| | | |
|-------------------------------------|--------------------|--------------------|
| Interest – Investment 460120 | 2020 Budget | 2021 Budget |
| | \$50 | \$50 |

Accounts for interest earned on cash within fund balance.

Other Revenues

| | | |
|-------------------------------------|--------------------|--------------------|
| Expense Reimbursement 470930 | 2020 Budget | 2021 Budget |
| | \$8,250 | \$8,500 |

Accounts for reimbursement of Cook County gasoline tax municipal rebate.

| | | |
|-------------------------------------|--------------------|--------------------|
| Miscellaneous Revenue 470999 | 2020 Budget | 2021 Budget |
| | \$105,000 | \$105,000 |

These charges include an administration fee, labor, fuel, parts, and outside repairs billed to outside agencies that use MERF services. The outside agencies include the Village of Golf Police Department, Glenview Park District, Glenview Library, School District #34, Northern Illinois Public Safety Training Academy (NIPSTA), and Mutual Aid Box Alarm System (MABAS).

Expenditures

Personnel Expenditures

| | | |
|--------------------------------|--------------------|--------------------|
| Regular Salaries 511110 | 2020 Budget | 2021 Budget |
| | \$280,966 | \$286,265 |

Accounts for the salary expense for Fleet Services employees. The 2021 budget includes a 2.5% merit pool for the following positions.

| Salary Allocation by Fund | |
|----------------------------------|-------------|
| Positions | MERF |
| Fleet Services Supervisor | 100% |
| (2) Mechanic Technician | 100% |

| | | |
|---------------------------------|--------------------|--------------------|
| Overtime Salaries 511210 | 2020 Budget | 2021 Budget |
| | \$35,000 | \$30,000 |

Accounts for overtime salary expense for non-exempt personnel. The 2021 budget is based on a three-year average.

| | | |
|-------------------------|--------------------|--------------------|
| Longevity 511240 | 2020 Budget | 2021 Budget |
| | \$3,559 | \$3,696 |

Longevity is paid to non-exempt employees with 7 or more years of service hired prior to 7/17/2012 per the handbook. Longevity amounts are included in the employee handbook at a specific point in time and are increased annually based on the annual September change in CPI. The estimated change in CPI is 1.7% based on the prior year change.

| | | |
|---------------------------------|--------------------|--------------------|
| Vacation Buy Back 511270 | 2020 Budget | 2021 Budget |
| | \$4,150 | \$1,900 |

Accounts for the vacation time compensation paid to Village employees for a certain number of accrued and unused vacation hours in accordance with union contracts and the Employee Handbook. The 2021 budget is based on a trend of participation decreasing each year.

| | | |
|-----------------------------|--------------------|--------------------|
| FICA Payments 514110 | 2020 Budget | 2021 Budget |
| | \$24,876 | \$24,783 |

Accounts for the employer FICA (Social Security (6.2%) and Medicare (1.45%)) payments applied to the FICA Wages (salaries, longevity, and vacation buy back).

| | | |
|-----------------------------|--------------------|--------------------|
| IMRF Payments 514210 | 2020 Budget | 2021 Budget |
| | \$39,900 | \$38,195 |

Accounts for the employer's share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions related to the salaries, longevity, deferred compensation, and the Vacation Buy Back program for eligible employees. The 2021 employer rate is 11.79% of IMRF wages. The 2021 rate is 3.9% lower than the 2020 rate of 12.27%.

| | | |
|--------------------------------|--------------------|--------------------|
| Health Insurance 514410 | 2020 Budget | 2021 Budget |
| | \$48,320 | \$51,865 |

Accounts for the employer portion of the Health Insurance coverage for eligible participants. The Village offers employees choices among three plans which include two HMO options and one PPO option.

| | | |
|---------------------------------|--------------------|--------------------|
| Certification Pay 515700 | 2020 Budget | 2021 Budget |
| | \$750 | \$750 |

Accounts for the lump sum payment of \$250 to fleet employees who maintain an ASE Master Mechanic certification and an EVT certification.

Contractual Expenditures

| | | |
|-------------------------------------------|--------------------|--------------------|
| Other Professional Services 521290 | 2020 Budget | 2021 Budget |
| | \$360,147 | \$365,000 |

Accounts for professional services for vehicle and equipment maintenance that the Village 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 all maintenance for light- and medium-duty vehicles, as it has one (1) local repair shop and one (1) dealership that provide these services at competitive rates.

| | | |
|----------------------------------------------------|--------------------|--------------------|
| Dues, Memberships, and Subscriptions 522125 | 2020 Budget | 2021 Budget |
| | \$355 | \$355 |

Accounts for the Fleet Services participation in various organizations. These organizational memberships provide services such as training, professional development and useful information.

| Membership/Subscription | Qty | Unit Cost | Amount |
|----------------------------------------------|------------|------------------|---------------|
| Municipal Fleet Managers Assoc. | 3 | \$30 | \$90 |
| National Association of Fleet Administration | 1 | \$265 | \$265 |
| TOTAL | | | \$355 |

Commodities

| | | |
|--------------------|--------------------|--------------------|
| Fuel 531100 | 2020 Budget | 2021 Budget |
| | \$327,620 | \$315,000 |

The Village’s total fuel cost and cost per gallon decreased in 2020, however fuel costs are forecasted to increase in 2021 and return to their pre-2020 levels. The 2020 – 2021 figures are projections based on available data and historical fuel purchases.

| Fuel Expenditures | | | | | |
|--------------------------|----------------------------------------|-------------------------|----------------------------|-----------------------------|---------------------------------------------|
| Year | Total billing by Fleet Services | Fuel (Wholesale) | Percentage of total | Total gallons billed | Average price per gallon (Wholesale) |
| 2015 | \$1,462,999 | \$333,998 | 22.83% | 151,138.71 | \$2.21 |
| 2016 | \$1,290,325 | \$250,960 | 19.45% | 149,623.50 | \$1.68 |
| 2017 | \$1,300,337 | \$292,863 | 22.52% | 137,609.30 | \$2.13 |
| 2018 | \$1,282,647 | \$305,974 | 23.85% | 134,870.71 | \$2.27 |
| 2019 | \$1,291,103 | \$318,528 | 24.67% | 140,701.17 | \$2.26 |
| 2020 | \$787,730 | \$200,000 | 25.37% | 108,108.11 | \$1.85 |
| 2021 | \$1,288,370 | \$315,000 | 24.44% | 137,766.30 | \$2.28 |

| | | |
|------------------------------|--------------------|--------------------|
| Uniforms/Shoes 531230 | 2020 Budget | 2021 Budget |
| | \$5,971 | \$5,425 |

Accounts for the uniform and boot allowances for Fleet Services employees.

| | Amount |
|-----------------------------------------------------------|----------------|
| Uniform maintenance | \$4,300 |
| Supervisor uniform and boot allowance | \$475 |
| Mechanic Technician uniform and boot allowance: 2 @ \$325 | \$650 |
| TOTAL | \$5,425 |

| | | |
|------------------------------------|--------------------|--------------------|
| Other Supplies/Tools 535050 | 2020 Budget | 2021 Budget |
| | \$228,479 | \$231,200 |

Accounts for the cost of auto parts and supplies for in-house mechanical maintenance and repairs based on a three-year average (\$230,000) and a tool allowance for mechanics (\$1,200).

Other Charges

| | | |
|------------------------|--------------------|--------------------|
| Training 540300 | 2020 Budget | 2021 Budget |
| | \$3,500 | \$3,500 |

Accounts for the employee development and professional development in specific areas. The training not only enhances the employees' career, but maintains and develops additional skills for the benefit of the organization and the residents served.

| | Qty | Unit Cost | Amount |
|-----------------------------------|------------|------------------|---------------|
| Certifications – ASE and EVT | 3 | \$500 | \$1,500 |
| Professional development seminars | 1 | \$1,000 | \$1,000 |
| Underground Storage Tank training | 1 | \$1,000 | \$1,000 |
| TOTAL | | | 3,500 |

Interfund Charges

| | | |
|----------------------------|--------------------|--------------------|
| CERF Charges 560010 | 2020 Budget | 2021 Budget |
| | \$57,376 | \$57,376 |

Accounts for charges from the Capital Equipment Replacement Fund (CERF) for future replacement of vehicles and equipment used by the Fleet Services.

| | | |
|-------------------------------------------|--------------------|--------------------|
| General Liability Insurance 560070 | 2020 Budget | 2021 Budget |
| | \$12,787 | \$12,780 |

Accounts for 1.78% of the Village's general liability insurance premium costs allocated to MERF.

| | | |
|---------------------------------------------|--------------------|--------------------|
| Risk Management Fixed Charges 560100 | 2020 Budget | 2021 Budget |
| | \$2,555 | \$2,342 |

Accounts for 1.78% of the worker's compensation insurance premium costs allocated to MERF.

Capital Equipment Replacement Fund Summary

| CERF | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|---------------------------|------------------|--------------------|------------------|------------------|-------------------------------|
| Revenues | | | | | |
| Charges For Services | 2,217,594 | 2,153,193 | 2,153,193 | 2,153,193 | - |
| Intergovernmental | 187,715 | - | - | - | - |
| Investment Income | 134,757 | 102,000 | 119,000 | 56,000 | (46,000) |
| Other Revenues | 7,526 | 78,600 | 10,000 | 7,000 | (71,600) |
| Total Revenues | 2,547,593 | 2,333,793 | 2,282,193 | 2,216,193 | (117,600) |
| Expenditures | | | | | |
| Commodities | 277,643 | 262,239 | 246,443 | 224,043 | (38,196) |
| Capital Outlay | 807,725 | 3,167,968 | 2,137,780 | 1,770,069 | (1,397,899) |
| Total Expenditures | 1,085,368 | 3,430,207 | 2,384,223 | 1,994,112 | (1,436,095) |
| Surplus/(Deficit) | 1,462,225 | (1,096,414) | (102,030) | 222,081 | 1,318,495 |

Capital Equipment Replacement Fund Revenue Line Item Budget

| Revenues | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|----------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Charges for Service | | | | | |
| 440425 - Reimbursements | 105 | - | - | - | - |
| 480320 - CERF Charges | 2,217,489 | 2,153,193 | 2,153,193 | 2,153,193 | - |
| Total Charges for Service | 2,217,594 | 2,153,193 | 2,153,193 | 2,153,193 | - |
| Intergovernmental | | | | | |
| 450135 - Grant Proceeds | 187,715 | - | - | - | - |
| Total Charges for Service | 2,405,310 | 2,153,193 | 2,153,193 | 2,153,193 | - |
| Investment Income | | | | | |
| 460120 - Interest - Investment | 134,757 | 102,000 | 119,000 | 56,000 | (46,000) |
| Total Investment Income | 134,757 | 102,000 | 119,000 | 56,000 | (46,000) |
| Other Revenues | | | | | |
| 470935 - Sale of Fixed Assets | 735 | 78,600 | 10,000 | 7,000 | (71,600) |
| 470999 - Miscellaneous Revenue | 6,791 | - | - | - | - |
| Total Other Revenues | 735 | 78,600 | 10,000 | 7,000 | (71,600) |
| Total CERF Revenues | 2,547,593 | 2,333,793 | 2,282,193 | 2,216,193 | (117,600) |

Capital Equipment Replacement Fund Expenditure Line Item Budget

| Expenditures | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|----------------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Commodities | | | | | |
| 531065 - Computer/Printer/Copier Peripherals | 27,757 | 28,979 | 26,974 | 25,328 | (3,651) |
| 531080 - Electronic Equipment & Supplies | 79,365 | 75,454 | 87,046 | 70,737 | (4,717) |
| 531250 - Workstation Components | 170,521 | 157,806 | 132,423 | 127,978 | (29,828) |
| Total Commodities | 277,643 | 262,239 | 246,443 | 224,043 | (38,196) |
| Capital Outlay | | | | | |
| 550015 - Machinery & Equipment | 123,746 | 89,653 | 96,903 | 49,454 | (40,199) |
| 550025 - Vehicles | 314,479 | 2,569,665 | 1,532,253 | 1,630,026 | (939,639) |
| 550035 - Computer Servers | 100,673 | 84,589 | 84,563 | 90,589 | 6,000 |
| 550080 - System Improvements | 268,828 | 424,061 | 424,061 | - | (424,061) |
| Total Capital Outlay | 807,725 | 3,167,968 | 2,137,780 | 1,770,069 | (1,397,899) |
| Total CERF Expenditures | 1,085,368 | 3,430,207 | 2,384,223 | 1,994,112 | (1,436,095) |

Capital Equipment Replacement Fund

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 operations. Vehicles include all of the Village fleet for providing Village services and equipment includes computers, printers, copiers, data storage devices, scanners, and telecommunications 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, 2011, and again in 2017 to smooth annual contributions and to set a revised fund balance level.

The 2017 review of the CERF policy concluded that a lower accumulated reserve of 37% is suitable to maintain an adequate fund balance. The 2021 Budget calculated Charges for Services to the operating departments using 37% of accumulated reserves as the fund balance target.

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.

Charges for Services

| | | |
|----------------------------|--------------------|--------------------|
| CERF Charges 480320 | 2020 Budget | 2021 Budget |
| | \$2,153,193 | \$2,153,193 |

Accounts for monthly transfers from other Village funds to accumulate reserves to pay for asset replacements in future years. CERF charges are calculated based on the Village’s policy of maintaining a fund balance of 37% of accumulated reserves. For the 2021 Budget, CERF will charge other Village Funds a total of \$2,153,193, which has been kept flat with the 2020 Budget. CERF will still maintain a fund balance of 37% accumulated reserves while other Village funds will see no increase in their CERF charges in 2021.

| | 2017 | 2018 | 2019 | 2020 Estimate | 2021 Budget |
|--------------------------|-------------|-------------|-------------|---------------|-------------|
| CERF Charges | \$2,113,156 | \$2,176,436 | \$2,217,489 | \$2,153,193 | \$2,153,193 |
| Percentage Change | (1.24%) | 2.99% | 1.89% | (2.90%) | - |

Intergovernmental

| | | |
|------------------------------|--------------------|--------------------|
| Grant Proceeds 450135 | 2020 Budget | 2021 Budget |
| | \$0 | \$0 |

Accounts for federal and state grant proceeds and disbursements. Such grants are obtained for a variety of purposes and may only be used for the purpose specified in the grant. The Village was awarded a grant from the State of Illinois in the amount of \$515,383 to assist with the implementation and operation of Next Generation 9-1-1 services. The Village received \$327,667 in 2018 and received the remaining \$187,716 in 2019. Next Generation 9-1-1 is an initiative aimed at updating the 9-1-1 service infrastructure throughout the United States to improve public emergency communications services. In addition to calling 9-1-1 from a phone, it will enable the public to transmit text, images, video and data to the Village's dispatch centers.

Investment Income

| | | |
|-------------------------------------|--------------------|--------------------|
| Interest – Investment 460120 | 2020 Budget | 2021 Budget |
| | \$102,000 | \$56,000 |

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Interest rates have been cut drastically by the Federal Reserve in order to mitigate the negative economic impact of the spread of COVID-19. As a result, the 2021 Budget of \$56,000 is lower than the 2020 Estimate of \$119,000.

Other Revenues

| | | |
|------------------------------------|--------------------|--------------------|
| Sale of Fixed Assets 470935 | 2020 Budget | 2021 Budget |
| | \$78,600 | \$7,000 |

Accounts for proceeds from auctions for the sales of replaced vehicles or equipment. Once a vehicle or a piece of equipment has been replaced, the Village

| Asset | 2021 Budget |
|---------------------|--------------------|
| Police – Squads (3) | \$7,000 |
| Total | \$7,000 |

determines the best course of action for it: auctioned, scrapped for parts, disposed of or kept for other Village purposes. The Village auctions obsolete vehicles or equipment two times during the year (May and October). The auction date depends on when an asset is determined to be obsolete. Depending on when the replacement asset is purchased, sales of replaced assets may not always take place in the year in which the asset is replaced (i.e. if an asset isn't replaced until November it cannot be auctioned until May of the following fiscal year).

The asset's salvage value (the estimated resale value of an asset at the end of its useful life) is used to project potential future sale proceeds. The above table details the replaced vehicles or equipment that will be auctioned in 2021.

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 2021 Budget includes the replacement or purchase of IT electronic equipment and work station components, 70 Police body cameras, one Fire engine, one Fire ambulance, one Public Works sidewalk plow, one Public Works step-van, two Public Works pressure washers, and one Public Works multi-purpose trailer.

Commodities

| | | |
|---------------------------------------------------|--------------------|--------------------|
| Computer/Printer/Copier Peripherals 531065 | 2020 Budget | 2021 Budget |
| | \$28,979 | \$25,328 |

Accounts for expenditures to replace computers, printers and copiers. For the 2021 Budget, the expenses detailed in the chart to the right are allocated to this account.

| Description | 2021 Budget |
|-----------------------------------|-----------------|
| Joint Dispatch Kiosks | \$10,144 |
| Office Printer Replacement | \$11,000 |
| Police Department In-Car Printers | \$3,396 |
| Scanners | \$788 |
| Total | \$25,328 |

| | | |
|---------------------------------------------------|--------------------|--------------------|
| Electronic Equipment & Supplies 531080 | 2020 Budget | 2021 Budget |
| | \$75,454 | \$70,737 |

Accounts for expenditures to replace various electronic equipment and supplies used at Village buildings. This includes monitors, shelving racks, tower communications, USB devices, fiber optic cables, television wall mounts and projectors. For the 2021 Budget, the expenses detailed in the chart below are allocated to this account.

| Description | 2020 Budget |
|-----------------------------------------------|-----------------|
| Networking Equipment & Wireless Access Points | \$54,357 |
| Village Hall/Police Security Cameras | \$16,380 |
| Total | \$70,737 |

| | | |
|--------------------------------------|--------------------|--------------------|
| Workstation Components 531250 | 2020 Budget | 2021 Budget |
| | \$157,806 | \$127,978 |

Accounts for replacement purchases and maintenance of various workstation components used at Village buildings. Expenses related to the assets detailed in the chart below are allocated to this account.

| Description | 2021 Budget |
|-----------------------------------------|------------------|
| Laptop (Semi-Rugged Units) | \$44,576 |
| Computers and Monitors | \$37,328 |
| Squad Laptops | \$18,846 |
| Computers and Monitors – Joint Dispatch | \$18,034 |
| Fire iPads | \$9,194 |
| Total | \$127,978 |

Capital Outlay

| | | |
|-----------------------------------------|--------------------|--------------------|
| Machinery & Equipment 550015 | 2020 Budget | 2021 Budget |
| | \$89,653 | \$49,454 |

Accounts for replacement purchases and maintenance of various machinery and equipment used at Village buildings. For the 2021 Budget, expenses related to the assets detailed in the chart below are allocated to this account.

| Description | 2021 Budget |
|----------------------------------|-----------------|
| Replacement Copiers | \$14,643 |
| Dispatch Radios - Counselettes | \$13,600 |
| Arbitrator for Police Squad Cars | \$12,900 |
| Sierra Wireless (PD, Fire & PW) | \$8,311 |
| Total | \$49,454 |

| | | |
|------------------------|--------------------|--------------------|
| Vehicles 550025 | 2020 Budget | 2021 Budget |
| | \$2,569,665 | \$1,630,026 |

Accounts for replacement vehicle purchases. Vehicle replacements for a given year are determined by the vehicle replacement schedule, which is reviewed on an annual basis. The tables below detail the budgeted 2021 vehicle replacements and a summary of replacement purchases by department.

| Department | Asset | Quantity | Cost |
|---------------------|----------------------------------------------|----------|--------------------|
| Fire | Engine Truck (<i>rebudgeted from 2020</i>) | 1 | \$796,155 |
| Fire | Ambulance (<i>rebudgeted from 2020</i>) | 1 | \$342,284 |
| Public Works | Sidewalk Plow | 1 | \$195,000 |
| Public Works | Step-Van | 1 | \$143,412 |
| Public Works | Pressure Washers | 2 | \$20,000 |
| Public Works | Multi-Purpose Trailer | 1 | \$8,000 |
| Police | Body Cameras | 70 | \$125,175 |
| Total | | | \$1,630,026 |

| Department | Budgeted 2021 Replacement Purchases |
|---------------------|-------------------------------------|
| Fire | \$1,138,439 |
| Public Works | \$366,412 |
| Police | \$125,175 |
| Total | \$1,630,026 |

| | | |
|--------------------------------|--------------------|--------------------|
| Computer Servers 550035 | 2020 Budget | 2021 Budget |
| | \$84,589 | \$90,589 |

Accounts for purchases of computer servers and various networking equipment. For the 2021 Budget, expenses related to the assets detailed in the chart below are allocated to this account.

| Description | 2021 Budget |
|------------------------------------------------------------|-----------------|
| Servers (includes tape libraries) | \$34,875 |
| Storage Area Network (SAN) | \$20,714 |
| Servers – Joint Dispatch | \$15,000 |
| Storage Area Network (SAN) – Joint Dispatch | \$12,000 |
| GovIT Consortium Shared Initiative (offsite data recovery) | \$8,000 |
| Total | \$90,589 |

| | | |
|-----------------------------------|--------------------|--------------------|
| System Improvements 550080 | 2020 Budget | 2021 Budget |
| | \$424,061 | \$0 |

Accounts for the replacement of the Glenview Fire Station alerting system. Replacing the Fire Station alerting system is a joint effort by Glenview Fire, Glenview Dispatch, and will possibly involve Fire Departments in Lake Forest, Glencoe, and Highland Park. The amount included is for the Glenview portion of the costs of which \$156,706 is for dispatch components, and \$267,355 is to outfit 4 Glenview Fire Stations. The cost to replace the Fire Station alerting system in other Dispatch customer communities is included in the Corporate Fund Joint Dispatch budget and is 100% offset by Dispatch revenues. The project is projected to be completed in 2020.

Insurance and Risk Fund Summary

| Insurance and Risk Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|---------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Revenues | | | | | |
| Charges For Services | 7,592,208 | 7,625,470 | 7,610,378 | 8,009,818 | 384,348 |
| Investment Income | 476,720 | 128,000 | 106,000 | 43,000 | (85,000) |
| Other Revenues | 34,154 | - | - | - | - |
| Total Revenues | 8,103,081 | 7,753,470 | 7,716,378 | 8,052,818 | 299,348 |
| Expenditures | | | | | |
| Personnel | 598,561 | 670,594 | 589,498 | 610,731 | (59,863) |
| Contractual | 6,911,258 | 7,205,568 | 7,087,539 | 7,622,003 | 416,435 |
| Commodities | 91 | - | - | - | - |
| Other Charges | 4,606 | 12,835 | 6,760 | 7,260 | (5,575) |
| Transfers Out | 250,000 | 250,000 | 250,000 | 250,000 | - |
| Total Expenditures | 7,764,516 | 8,138,997 | 7,933,797 | 8,489,994 | 350,997 |
| Surplus/(Deficit) | 338,565 | (385,527) | (217,419) | (437,176) | (51,649) |

Insurance and Risk Fund Revenue Line Item Budget

| Revenues | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|------------------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Charges for Service | | | | | |
| 480210 - Insurance from Other Funds | 1,571,236 | 1,437,412 | 1,437,412 | 1,636,342 | 198,930 |
| 480220 - Health Premiums - Employees | 825,868 | 737,537 | 737,537 | 729,485 | (8,052) |
| 480230 - Insurance Premiums - Village | 3,642,169 | 3,848,351 | 3,844,351 | 3,896,267 | 47,916 |
| 480240 - Insurance Premiums - Retirees | 979,406 | 1,010,842 | 1,018,703 | 1,146,992 | 136,150 |
| 480250 - Insurance Premiums - Library | 530,109 | 495,756 | 554,109 | 551,014 | 55,258 |
| 480270 - Insurance Recoveries | 36,040 | 50,000 | - | - | (50,000) |
| 480280 - Dental Insurance Premiums - Employees | - | 34,122 | 17,598 | 49,718 | 15,596 |
| 480355 - Reimbursements - Library | 7,380 | 11,450 | 668 | - | (11,450) |
| Total Charges for Service | 7,592,208 | 7,625,470 | 7,610,378 | 8,009,818 | 384,348 |
| Investment Income | | | | | |
| 460120 - Interest - Investment | 476,720 | 128,000 | 106,000 | 43,000 | (85,000) |
| Total Investment Income | 476,720 | 128,000 | 106,000 | 43,000 | (85,000) |
| Other Revenues | | | | | |
| 470999 - Miscellaneous Revenue | 34,154 | - | - | - | - |
| Total Other Revenues | 34,154 | - | - | - | - |
| Total Insurance and Risk Revenues | 8,103,081 | 7,753,470 | 7,716,378 | 8,052,818 | 299,348 |

Insurance and Risk Fund Expenditure Line Item Budget

| Insurance and Risk | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|----------------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Personnel | | | | | |
| 511110 - Regular Salaries | 189,056 | 174,695 | 146,738 | 189,377 | 14,682 |
| 511120 - Part Time Salaries | - | - | - | 3,498 | 3,498 |
| 511290 - Insurance Opt-Out | 139,454 | 147,150 | 138,242 | 115,200 | (31,950) |
| 512110 - Deferred Comp | - | - | - | 1,430 | 1,430 |
| 512120 - Auto Allowance | - | - | - | 1,800 | 1,800 |
| 514110 - FICA Payments | 15,852 | 22,140 | 13,516 | 13,326 | (8,814) |
| 514210 - IMRF Payments | 13,427 | 15,709 | 13,097 | 15,245 | (464) |
| 514310 - Unemployment Benefits | 8,687 | 25,000 | 25,000 | 25,000 | - |
| 514410 - Health Insurance | 8,466 | 8,417 | 8,417 | 10,244 | 1,827 |
| 514420 - Dental Reimbursement | 176,297 | 227,483 | 240,800 | 235,611 | 8,128 |
| 515300 - Incentives and Recognition | 47,323 | 50,000 | 3,688 | - | (50,000) |
| Total Personnel | 598,561 | 670,594 | 589,498 | 610,731 | (59,863) |
| Contractual | | | | | |
| 521230 - Medical Services | 3,456 | - | - | - | - |
| 521290 - Other Professional Services | 105,509 | 160,673 | 107,380 | 120,247 | (40,426) |
| 522125 - Dues, Memberships, Subscriptions | 1,330 | 1,360 | - | - | (1,360) |
| 526030 - General Liability Premiums | 192,049 | 247,418 | 318,022 | 344,314 | 96,896 |
| 526035 - Workers' Comp Premiums | 142,137 | 123,587 | 112,412 | 131,262 | 7,675 |
| 526070 - Insurance Premiums | 5,804,867 | 5,894,628 | 5,855,713 | 6,163,321 | 268,693 |
| 526100 - Insurance - Excess Liability | 64,460 | 69,480 | 68,408 | 73,881 | 4,401 |
| 526140 - Property/Casualty Claims | 257,308 | 194,606 | 194,606 | 256,193 | 61,587 |
| 526160 - Workers' Comp Claims | 340,143 | 513,816 | 430,997 | 532,785 | 18,969 |
| Total Contractual | 6,911,258 | 7,205,568 | 7,087,539 | 7,622,003 | 416,435 |
| Commodities | | | | | |
| 531155 - Other Supplies/Tools | 91 | - | - | - | - |
| Total Commodities | 91 | - | - | - | - |
| Other Charges | | | | | |
| 540195 - Bad Debt Expense | (4) | - | - | - | - |
| 540300 - Training | 4,610 | 12,835 | 6,760 | 7,260 | (5,575) |
| Total Other Charges | 4,606 | 12,835 | 6,760 | 7,260 | (5,575) |
| Transfers Out | | | | | |
| 590100 - Transfer To Corporate Fund | 250,000 | 250,000 | 250,000 | 250,000 | - |
| Total Transfers Out | 250,000 | 250,000 | 250,000 | 250,000 | - |
| Total Insurance and Risk Expenditures | 7,764,516 | 8,138,997 | 7,933,797 | 8,489,994 | 350,997 |

Insurance and Risk Fund

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.

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 primary expenditures of the fund are health insurance, property casualty claims, workers compensation claims, premiums for general liability, workers' compensation, and excess liability insurance coverage, and a non-cash expense for incurred but not reported claims. This non-cash adjustment decreases or increases the liability for incurred but not reported claims based on an annual actuary study, the 2021 budgeted adjustment is an expense in the amount of \$69,846.

In 2019, the Village established an Employee Benefit's Committee, comprised of employees, to evaluate the Village's health and dental plan designs. The Committee worked with an external consultant who completed this analysis and made several recommendations. The consultant recommended that the Village remain with the current healthcare service provider and modify the existing plan designs to increase access to preventative care, to offer additional options in which employees and dependents may seek care, and phase out HMO Blue Advantage by 2021, which has a smaller network than HMO Illinois. The 2021 budget finalizes the Employee Benefit's Committee and consultant's recommendations through the elimination of HMO Blue Advantage. HMO Illinois experienced a 4.10% increase in premium costs and the PPO plan experienced a .6% increase in premium costs for 2021. These premium increases resulted in a \$268,693 or 4.6% increase, to the Village's health insurance program in 2021.

Revenues

Charges for Services

| | | |
|------------------------------------------|--------------------|--------------------|
| Insurance from Other Funds 480210 | 2020 Budget | 2021 Budget |
| | \$1,437,412 | \$1,636,342 |

Accounts for the payments from other funds for their portion of general liability and workers' compensation costs. Charges are calculated based on the 3-year claims history for each fund.

| | | |
|-------------------------------------------|--------------------|--------------------|
| Health Premiums – Employees 480220 | 2020 Budget | 2021 Budget |
| | \$737,537 | \$729,485 |

Accounts for the Village employee's portion of their premiums for health benefits. These revenues are recorded on a bi-weekly basis as part of the payroll process.

| | | |
|--------------------------------------------|--------------------|--------------------|
| Insurance Premiums – Village 480230 | 2020 Budget | 2021 Budget |
| | \$3,848,351 | \$3,896,267 |

Accounts for the Village’s portion of premiums for employee health benefits. These revenues are recorded on a bi-weekly basis as part of the payroll process.

| | | |
|---------------------------------------------|--------------------|--------------------|
| Insurance Premiums – Retirees 480240 | 2020 Budget | 2021 Budget |
| | \$1,010,842 | \$1,146,992 |

Accounts for the retiree’s portion of premiums for retiree health benefits. Retiree’s pay 100% of the premium. These revenues are recorded when they are received from the retiree.

| | | |
|--------------------------------------------|--------------------|--------------------|
| Insurance Premiums – Library 480250 | 2020 Budget | 2021 Budget |
| | \$495,756 | \$551,014 |

Accounts for the Library’s portion of their premiums for health benefits. These revenues are recorded on a bi-weekly basis as part of the payroll process.

| | | |
|------------------------------------|--------------------|--------------------|
| Insurance Recoveries 480270 | 2020 Budget | 2021 Budget |
| | \$50,000 | \$0 |

Usage of this account has been discontinued. Previously funds recovered from an outside party that has damaged Village property were recorded in this account. Beginning in 2020, these recovery revenues are recorded in the fund from which the original expenditure was paid. For example, if a driver damages a Village street light and the repair is paid out of the Corporate Fund, any funds recovered through subrogation of the driver are recorded in the Corporate Fund.

| | | |
|-----------------------------------------------------|--------------------|--------------------|
| Dental Insurance Premiums – Employees 480280 | 2020 Budget | 2021 Budget |
| | \$34,122 | \$49,718 |

Accounts for the Village employee’s portion of their premiums for dental benefits. These revenues are recorded on a bi-weekly basis as part of the payroll process. The employee portion of the premium is 15%.

| | | |
|----------------------------------------|--------------------|--------------------|
| Reimbursements – Library 480355 | 2020 Budget | 2021 Budget |
| | \$11,450 | \$0 |

Accounts for payments from the Library to the Village to pay for employee wellness incentives under a previous program. The program was eliminated in 2020.

Investment Income

| | | |
|--------------------------------------|--------------------|--------------------|
| Interest – Investments 460120 | 2020 Budget | 2021 Budget |
| | \$128,000 | \$43,000 |

Accounts for interest earned on cash within fund balance.

Expenditures

Personnel Expenditures

| | | |
|--------------------------------|--------------------|--------------------|
| Regular Salaries 511110 | 2020 Budget | 2021 Budget |
| | \$174,695 | \$189,377 |

Accounts for a portion of the salary expense of the positions listed below. This account also includes payments for salaries for employees out on worker's compensation.

| Salary Allocation by Fund | | | | | | |
|--------------------------------------|------------------------|------------------|--------------|------------------------|-----------------------|-------------|
| Position | Ins. & Risk | Corporate | Water | Wholesale Water | Sanitary Sewer | FRRF |
| Assistant Village Manager | 30% | 70% | - | - | - | - |
| (2) Assistant to the Village Manager | 15% | 40% | 30% | 5% | 5% | 5% |
| (2) Management Analyst I | 15% | 40% | 30% | 5% | 5% | 5% |
| Management Analyst II | 15% | 40% | 30% | 5% | 5% | 5% |
| Human Resources Generalist | 30% | 70% | - | - | - | - |

| | | |
|----------------------------------|--------------------|--------------------|
| Part Time Salaries 511120 | 2020 Budget | 2021 Budget |
| | \$0 | \$3,498 |

Accounts for 15% of the salary expense of one Administrative Intern. The 2021 budget includes a 2.5% increase.

| | | |
|---------------------------------|--------------------|--------------------|
| Insurance Opt-Out 511290 | 2020 Budget | 2021 Budget |
| | \$147,150 | \$115,200 |

Accounts for the payments made to full-time employees that are eligible for the Village's health insurance but decline coverage.

| | | |
|-------------------------------------|--------------------|--------------------|
| Deferred Compensation 512110 | 2020 Budget | 2021 Budget |
| | \$0 | \$1,430 |

Accounts for a portion of the deferred compensation provided to the Assistant Village Manager (30%) at 3% of their base salary. Deferred compensation is allocated across funds in the same proportions as regular salaries.

| | | |
|------------------------------|--------------------|--------------------|
| Auto Allowance 512120 | 2020 Budget | 2021 Budget |
| | \$0 | \$1,800 |

Accounts for a portion of the vehicle allowance provided to the Assistant Village Manager (30%) at \$6,000 per year. Auto allowance is allocated across funds in the same proportions as regular salaries.

| | | |
|-----------------------------|--------------------|--------------------|
| FICA Payments 514110 | 2020 Budget | 2021 Budget |
| | \$22,140 | \$13,326 |

Accounts for the cost of FICA payments for both the Village's health insurance opt-out program and the Wellness program.

| | | |
|-----------------------------|--------------------|--------------------|
| IMRF Payments 514110 | 2020 Budget | 2021 Budget |
| | \$15,709 | \$15,245 |

Accounts for the employer's share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions related to salaries and the Insurance Opt-Out program. The 2021 employer rate is 11.79% of IMRF wages. The 2021 rate is 3.9% lower than the 2020 rate of 12.27%.

| | | |
|-------------------------------------|--------------------|--------------------|
| Unemployment Benefits 514310 | 2020 Budget | 2021 Budget |
| | \$25,000 | \$25,000 |

Accounts for the cost of unemployment benefits for eligible former employees.

| | | |
|--------------------------------|--------------------|--------------------|
| Health Insurance 514410 | 2020 Budget | 2021 Budget |
| | \$8,417 | \$10,244 |

Accounts for the employer portion of the Health Insurance coverage for eligible participants. The Village offers employees choices among two plans which include an HMO and a PPO option. In 2021, the total premiums for the HMO plans increased 4.10% and the PPO plan increased .60% as a result of plan design changes.

| | | |
|------------------------------------|--------------------|--------------------|
| Dental Reimbursement 514420 | 2020 Budget | 2021 Budget |
| | \$227,483 | \$235,611 |

Accounts for dental premiums and claims under the MetLife PPO Dental Program. In 2021, the premiums for the MetLife dental premiums increased .30%. The cost of the Library dental premiums are now allocated in this account, which is the primary driver of the total line item increase of 3.6% over the 2020 budget. There are revenues associated with these expenses including reimbursement from the Library and premiums from employees.

| | | |
|------------------------------------------|--------------------|--------------------|
| Incentives and Recognition 515300 | 2020 Budget | 2021 Budget |
| | \$50,000 | \$0 |

Accounts for the cost of the Village and Library Wellness program incentives paid to participating employees under a previous program. The program was eliminated in 2020.

Contractual Expenditures

| | | |
|-------------------------------------------|--------------------|--------------------|
| Other Professional Services 521290 | 2020 Budget | 2021 Budget |
| | \$160,673 | \$120,247 |

Accounts for the cost of professional services related to the Village’s health insurance and risk management.

| Service | Qty | Unit Cost | Total |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------------|------------------|
| Risk – Third Party Claims Administrator | 1 | \$44,773 | \$44,773 |
| Risk – Actuarial Study | 1 | \$7,200 | \$7,200 |
| Risk – Insurance Broker Services | 1 | \$26,000 | \$26,000 |
| Risk – Village-wide Risk Management Evaluation – Project includes evaluation of historic Village losses and identification of strategies to improve key performance indicators related to the Village’s risk program. | 1 | \$10,000 | \$10,000 |
| Health – Annual Patient-Centered Outcomes Research Institute Fees assessed by the IRS | 1 | \$45 | \$45 |
| Health – Administration for Flexible Spending Accounts and Health Reimbursement Accounts | 10 | \$1,110 | \$11,100 |
| Health – COBRA Coverage Administration | 4,176 | \$0.65 | \$2,714 |
| Health – Retiree Billing Administration | 84 | \$4.50 | \$378 |
| Health – 1095C Tax Form Administration | 5,160 | \$0.75 | \$3,870 |
| Health – Mandated audit of dependents on health insurance plan (Village) \$25 per eligible employee | 275 | \$25 | \$6,875 |
| Health – Mandated audit of dependents on health insurance plan (Library) \$25 per eligible employee | 50 | \$25 | \$1,250 |
| Health – EAP Services for part-time employees | 14 | \$3 | \$42 |
| Wellness – Flu Shots and Employee Assessments (\$30 per shot) | 200 | \$30 | \$6,000 |
| | | TOTAL | \$120,247 |

| | | |
|----------------------------------------------------|--------------------|--------------------|
| Dues, Memberships, and Subscriptions 522125 | 2020 Budget | 2021 Budget |
| | \$1,360 | \$0 |

All Dues, Memberships, and Subscriptions have been eliminated in the 2021 budget.

| | | |
|------------------------------------------|--------------------|--------------------|
| General Liability Premiums 526030 | 2020 Budget | 2021 Budget |
| | \$247,418 | \$344,314 |

Accounts for the cost of the Village’s annual insurance premiums for General Liability Insurance (\$343,463) and the Village Manager Bond (\$850). The 2020 projection for General Liability Insurance is estimated at \$318,822 for the insurance term approved by the Board at the May 28, 2020 meeting. The variance between the 2020 budget and 2020 projection was based on higher than anticipated increases in the Village’s general liability coverage based on recent claim history, loss ratio and market conditions. The increase in the 2021 budget for General Liability Insurance is based on a conservative evaluation of anticipated market conditions.

| | | |
|----------------------------------------------|--------------------|--------------------|
| Workers' Compensation Premiums 526035 | 2020 Budget | 2021 Budget |
| | \$123,587 | \$131,262 |

Accounts for the cost of Village's annual insurance premiums for Workers' Compensation Liability Insurance (\$118,262), payment to the Illinois Second Injury Fund based on actual claims experience (\$3,000), and the annual Workers' Compensation Audit (\$10,000).

| | | |
|----------------------------------|--------------------|--------------------|
| Insurance Premiums 526070 | 2020 Budget | 2021 Budget |
| | \$5,894,628 | \$6,163,321 |

Accounts for the employer cost of premiums for employee/retiree health insurance and life insurance for both the Village and the Library. There are revenues associated with these expenses including reimbursement from the Library and premiums from employees and retirees.

| Plan | 2020 Amount | 2021 Amount |
|----------------------------------------------------------------------------------|--------------------|--------------------|
| HMO Blue Advantage Premiums for Active Glenview Employees | \$405,904 | \$0 |
| HMO Blue Advantage Premiums for Active Library Employees | \$6,241 | \$0 |
| HMO Blue Advantage Premiums for Retirees | \$13,692 | \$0 |
| HMO Illinois Premiums for Active Glenview Employees | \$2,028,694 | \$2,322,959 |
| HMO Illinois COBRA Premiums | \$33,254 | \$0 |
| HMO Illinois Premiums for Active Library Employees | \$176,391 | \$190,783 |
| HMO Illinois Premiums for Retirees | \$296,804 | \$392,555 |
| HMO Illinois Premiums for Public Safety Employee Benefits Act (PSEBA) Recipients | \$13,692 | \$12,173 |
| PPO Premiums for Active Glenview Employees | \$1,682,995 | \$1,858,931 |
| PPO Premiums for Active Library Employees | \$420,609 | \$478,950 |
| PPO Premiums for Retirees | \$178,583 | \$317,671 |
| PPO COBRA Premiums | \$0 | \$19,265 |
| PPO Premiums for Public Safety Employee Benefits Act (PSEBA) Recipients | \$112,995 | \$107,513 |
| Medicare Supplemental Plan | \$488,509 | \$417,133 |
| Life Insurance Premiums for Village provided \$50,000 Policy | \$19,122 | \$16,834 |
| Life Insurance Premiums for Library provided \$50,000 Policy | \$4,781 | \$5,612 |
| Premiums for Additional Life Insurance Coverage | \$12,362 | \$8,875 |
| Premiums for Vision Coverage (100% Employee Funded) | \$0 | \$14,067 |
| TOTAL | \$5,894,628 | \$6,163,321 |

| | | |
|---------------------------------------------------|--------------------|--------------------|
| Excess Liability Insurance Premiums 526100 | 2020 Budget | 2021 Budget |
| | \$69,480 | \$73,881 |

Accounts for the cost of Village's annual insurance premiums for Excess Liability Insurance.

| | | |
|----------------------------------------|--------------------|--------------------|
| Property/Casualty Claims 526140 | 2020 Budget | 2021 Budget |
| | \$194,606 | \$256,193 |

Accounts for the cost of property and casualty claims, including legal expenses. On an annual basis the Village retains an actuary to examine the Village's past claims experience and provides an estimate of future total claim expenditures for the coming year including expenditures that have been incurred but not reported. This figure is then divided up between Property/Casualty and Workers' Compensation accounts.

| | Amount |
|----------------------------------|------------------|
| Property/Casualty - Claims | \$160,239 |
| Property/Casualty - Legal | \$75,000 |
| Incurred but not Reported (IBNR) | \$20,954 |
| TOTAL | \$256,193 |

| | | |
|--------------------------------------------|--------------------|--------------------|
| Workers' Compensation Claims 526160 | 2020 Budget | 2021 Budget |
| | \$513,816 | \$532,785 |

Accounts for the cost of workers' compensation claims, including legal expenses. On an annual basis the Village retains an actuary to examine the Village's past claims experience and provides an estimate of future total claim expenditures for the coming year including expenditures that have been incurred but not reported. This figure is then divided up between Property/Casualty and Workers' Compensation accounts.

| | Amount |
|----------------------------------|------------------|
| Workers' Compensation - Claims | \$438,893 |
| Workers' Compensation - Legal | \$45,000 |
| Incurred but not Reported (IBNR) | \$48,892 |
| TOTAL | \$532,785 |

Other Charges

| | | |
|------------------------|--------------------|--------------------|
| Training 540300 | 2020 Budget | 2021 Budget |
| | \$12,835 | \$7,260 |

Accounts for the cost of Village-wide training for skills and topics associated with the Village's safety and risk programs.

| Description | Qty | Unit Cost | Amount |
|-----------------------------------------------------------|------------|------------------|----------------|
| Active Shooter Prevention Training | 1 | \$2,760 | \$2,760 |
| Risk Management/Workers' Compensation Supervisor Training | 4 | \$1,500 | \$4,500 |
| | | TOTAL | \$7,260 |

Transfers Out

| | | |
|------------------------------------------|--------------------|--------------------|
| Transfer to Corporate Fund 590100 | 2020 Budget | 2021 Budget |
| | \$250,000 | \$250,000 |

Accounts for the transfer of a portion of excess fund balance to the Corporate Fund.

Facility Repair and Replacement Fund Summary

| FRRF | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|---------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Revenues | | | | | |
| Charges For Services | 1,107,390 | 1,108,316 | 1,108,316 | 1,520,018 | 411,702 |
| Investment Income | 51,318 | 42,000 | 34,000 | 18,000 | (24,000) |
| Other Revenues | 19,662 | - | - | - | - |
| Transfers In | - | - | - | 170,000 | 170,000 |
| Total Revenues | 1,178,370 | 1,150,316 | 1,142,316 | 1,708,018 | 557,702 |
| Expenditures | | | | | |
| Personnel | 16,824 | 17,722 | 16,026 | 25,642 | 7,920 |
| Contractual | 204,528 | 535,059 | 391,941 | 2,033,159 | 1,498,100 |
| Capital Outlay | 321,014 | 101,236 | 349,237 | 25,000 | (76,236) |
| Total Expenditures | 542,365 | 654,017 | 757,204 | 2,083,801 | 1,429,784 |
| Surplus/(Deficit) | 636,005 | 496,299 | 385,112 | (375,783) | (872,082) |

Facility Repair and Replacement Fund Revenue Line Item Budget

| Revenues | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|-------------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Charges for Service | | | | | |
| 480335 - FRRF Charges | 1,018,020 | 1,027,257 | 1,027,257 | 1,438,959 | 411,702 |
| 480345 - Architecture/Contingency Charges | 89,370 | 81,059 | 81,059 | 81,059 | - |
| Total Charges for Service | 1,107,390 | 1,108,316 | 1,108,316 | 1,520,018 | 411,702 |
| Investment Income | | | | | |
| 460120 - Interest - Investment | 51,318 | 42,000 | 34,000 | 18,000 | (24,000) |
| Total Investment Income | 51,318 | 42,000 | 34,000 | 18,000 | (24,000) |
| Other Revenues | | | | | |
| 470999 - Miscellaneous Revenue | 19,662 | - | - | - | - |
| Total Other Revenues | 19,662 | - | - | - | - |
| Transfers In | | | | | |
| 490248 - Transfer from STAF | - | - | - | 170,000 | 170,000 |
| 490550 - Transfer from Commuter Parking | - | - | - | - | - |
| Total Transfers In | - | - | - | 170,000 | 170,000 |
| Total FRRF Revenues | 1,178,370 | 1,150,316 | 1,142,316 | 1,708,018 | 557,702 |

Facility Repair and Replacement Fund Expenditure Line Item Budget

| FRRF | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|--------------------------------------|----------------|----------------|------------------|------------------|-------------------------------|
| Personnel | | | | | |
| 511110 - Regular Salaries | 13,177 | 13,449 | 12,084 | 18,704 | 5,255 |
| 511120 - Part Time Salaries | - | - | - | 1,166 | 1,166 |
| 514110 - FICA Payments | 984 | 1,029 | 865 | 1,520 | 491 |
| 514210 - IMRF Payments | 1,274 | 1,650 | 1,483 | 2,343 | 693 |
| 514410 - Health Insurance | 1,389 | 1,594 | 1,594 | 1,909 | 315 |
| Total Personnel | 16,824 | 17,722 | 16,026 | 25,642 | 7,920 |
| Contractual | | | | | |
| 521130 - Architectural Services | 65,245 | 148,059 | 24,250 | 409,567 | 261,508 |
| 521290 - Other Professional Services | - | 50,000 | - | - | (50,000) |
| 522215 - Building Repairs | 139,283 | 337,000 | 367,691 | 1,623,592 | 1,286,592 |
| Total Contractual | 204,528 | 535,059 | 391,941 | 2,033,159 | 1,498,100 |
| Capital Outlay | | | | | - |
| 550040 - Building Improvements | 321,014 | 101,236 | 349,237 | 25,000 | (76,236) |
| Total Capital Outlay | 321,014 | 101,236 | 349,237 | 25,000 | (76,236) |
| Total FRRF Expenditures | 542,365 | 654,017 | 757,204 | 2,083,801 | 1,429,784 |

Facility Repair and Replacement Fund

The Facility Repair and Replacement Fund (FRRF) is an internal service fund that was created in 2006 for the purpose of setting aside resources for the major repairs and replacement of Village building components. 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 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. The current fund balance policy for FRRF is to maintain a target of 35% of accumulated reserves according to the replacement schedule; this amount has been determined to be sufficient to meet the Village's annual building component repair and replacement needs. The 2021 Budget calculated Charges for Services to the operating departments using the 35% of accumulated reserves as the fund balance target.

Revenues

Charges for Services

| | | |
|-----------------------------------|--------------------|--------------------|
| FRRF Charges 480335/480345 | 2020 Budget | 2021 Budget |
| | \$1,108,316 | \$1,520,018 |

Accounts for the annual charges for service that are calculated by department based on the accumulated reserve needs per asset. The 2021 charges were kept flat with 2020 with the exception of an increase of \$411,502 charged to the Water Fund. The 2021 plan primarily includes improvements to the West Lake Pump Station which were moved up from 2023 to 2021.

Investment Income

| | | |
|-------------------------------------|--------------------|--------------------|
| Interest – Investment 460120 | 2020 Budget | 2021 Budget |
| | \$42,000 | \$18,000 |

Accounts for interest earned on cash within fund balance.

Expenditures

Personnel Expenditures

| | | |
|--------------------------------|--------------------|--------------------|
| Regular Salaries 511110 | 2020 Budget | 2021 Budget |
| | \$13,449 | \$18,704 |

Accounts for a portion of the salary expense for the positions listed below.

| Salary Allocation by Fund | | | | | | | |
|--------------------------------------|-------------|-------------|-------------|--------------|------------------------|-----------------------|------------------------|
| Position | FRRF | Corp | STAF | Water | Wholesale Water | Sanitary Sewer | Ins. & Risk |
| (2) Assistant to the Village Manager | 5% | 40% | - | 30% | 5% | 5% | 15% |
| (2) Management Analyst I | 5% | 40% | - | 30% | 5% | 5% | 15% |
| Management Analyst II | 5% | 40% | - | 30% | 5% | 5% | 15% |

| | | |
|----------------------------------|--------------------|--------------------|
| Part Time Salaries 511120 | 2020 Budget | 2021 Budget |
| | \$0 | \$1,166 |

Accounts for 5% of the salary expense of one Administrative Intern. The 2021 budget includes a 2.5% increase.

| | | |
|-----------------------------|--------------------|--------------------|
| FICA Payments 514110 | 2020 Budget | 2021 Budget |
| | \$1,029 | \$1,520 |

Accounts for the employer FICA (Social Security (6.2%) and Medicare (1.45%)) payments applied to the FICA salaries.

| | | |
|-----------------------------|--------------------|--------------------|
| IMRF Payments 514210 | 2020 Budget | 2021 Budget |
| | \$1,650 | \$2,343 |

Accounts for the employer's share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions related to the salaries. The 2021 employer rate is 11.79% of IMRF wages. The 2021 rate is 3.9% lower than the 2020 rate of 12.27%.

| | | |
|--------------------------------|--------------------|--------------------|
| Health Insurance 514410 | 2020 Budget | 2021 Budget |
| | \$1,594 | \$1,909 |

Accounts for the employer portion of the Health Insurance coverage for eligible participants. The Village offers employees choices among three plans which include two HMO options and one PPO option.

Contractual Expenditures

| | | |
|--------------------------------------|--------------------|--------------------|
| Architectural Services 521130 | 2020 Budget | 2021 Budget |
| | \$148,059 | \$409,567 |

Accounts for architectural and engineering (A&E) service fees for projects to be constructed in 2021 and 2022. This account is calculated at 8% construction administration for the current year (2021) and 10% of design costs for the following construction year (2022) plus. This equates to \$279,680 in construction design costs (for 2022 construction) and \$129,887 in construction administration costs for 2021. The tables below indicate the FRRF projects scheduled for 2021 and 2022:

| Building Repairs Project Description | 2021 Budget |
|----------------------------------------------------------------------|--------------------|
| West Lake Pump Station Improvements Roof, masonry and HVAC | \$1,593,592 |
| Municipal Center (VH/PD) Radio room cooling | \$30,000 |
| TOTAL FOR 2021 | \$1,623,592 |
| A & E SERVICES (8%) FOR 2021 | \$129,887 |

| Building Repairs Project Description | 2022 Budget |
|------------------------------------------------------------------------------------------|--------------------|
| Laramie Pump Station Improvements Pump replacements | \$367,848 |
| Public Works Phase III Windows and HVAC | \$333,795 |
| Municipal Center (VH/PD) Flooring and HVAC | \$190,805 |
| Fire Station 13 Apparatus bay trench, epoxy flooring and furnace | \$204,347 |
| North and South Parking Decks Structural repairs, fire suppression, and lights | \$1,700,000 |
| TOTAL FOR 2022 | \$2,796,795 |
| A & E SERVICES (10%) FOR 2021 | \$279,680 |

| | | |
|-------------------------------------------|--------------------|--------------------|
| Other Professional Services 521290 | 2020 Budget | 2021 Budget |
| | \$50,000 | \$0 |

Accounts for the facilities evaluation study to be performed by a consultant. Staff will evaluate these services on a year by year basis and budget accordingly in years when a facilities evaluation is needed.

| | | |
|--------------------------------|--------------------|--------------------|
| Building Repairs 522215 | 2020 Budget | 2021 Budget |
| | \$337,000 | \$1,623,592 |

Accounts for the following projects:

| Building Repairs Project Description | 2021 Budget |
|----------------------------------------------------------------------|--------------------|
| West Lake Pump Station Improvements Roof, masonry and HVAC | \$1,593,592 |
| Municipal Center (VH/PD) Radio room cooling | \$30,000 |

West Lake Pump Station Improvements (\$1,593,592)-

The West Lake Pump Station, located at the northeast corner of West Lake Avenue and Pfingsten Road, was constructed in 1997/1998 and the roof is approaching the end of its expected service life. The station is 43,800 square feet and a critical part of the potable (drinking) water’s East Pressure Zone. With evidence of exterior masonry, roof and HVAC balancing issues, a Structural Analysis and Report was completed in the second half of 2019.

The Report documented emerging concerns with the roof along with recommending considerable masonry repairs including cracks and spalling at a majority of the exterior joints. It is recommended that the roof and masonry issues be completed together as the existing roof and masonry overlap at the existing parapet wall and completing together will increase the likelihood of a successful long-term repair.

Since construction, this facility has had moisture issues and many of these issues can be rectified with the masonry repairs and roof replacement along with other minor HVAC balancing adjustments and dehumidification in the station’s pipe gallery (basement). The major components of the recommended 2021 project include approximately 12,400 square feet of masonry repair and tuck pointing along with replacement of the 48,300 square foot roof.



Radio Room Cooling (\$30,000)-

This project includes labor and materials for a contractor to provide new cooling to the Radio Room in the basement of the Municipal Center. The room houses important joint dispatch communication and radio equipment along with equipment for the Village’s AMI Tower. The room currently relies on cooling from an adjacent room and due to the sensitive equipment it is recommended to complete this project in 2021.

Capital Outlay

| | | |
|-------------------------------------|--------------------|--------------------|
| Building Improvements 550040 | 2020 Budget | 2021 Budget |
| | \$101,236 | \$25,000 |

Over the last few years, the Village has executed numerous preventative maintenance contracts to stay on top of needed facilities repairs. In addition, over the last two years, nine architectural analyses were completed to identify short- and long-term needs for some of the Village's oldest facilities. With the recent increase in preventative maintenance and a five-year FRRF plan matching local needs, less Unplanned/Emergency Replacements is expected during 2021.

| Project Description | 2021 Budget |
|-----------------------------------------|--------------------|
| Unplanned/Emergency Replacements | \$25,000 |

Special Tax Allocation Fund Summary

| Special Tax Allocation Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| Revenues | | | | | |
| Taxes | 35,174,564 | 35,098,875 | 37,317,929 | 36,649,470 | 1,550,595 |
| Charges For Services | 124,033 | 125,001 | 126,474 | 129,027 | 4,026 |
| Intergovernmental | 89,573 | - | - | - | - |
| Investment Income | 822,737 | 534,800 | 338,000 | 315,000 | (219,800) |
| Other Revenues | 343,023 | 180,000 | 180,000 | 180,000 | - |
| Total Revenues | 36,553,930 | 35,938,676 | 37,962,403 | 37,273,497 | 1,334,821 |
| Expenditures | | | | | |
| Personnel | 342,678 | 348,222 | 365,749 | 362,505 | 14,283 |
| Contractual | 22,059,833 | 21,577,192 | 21,696,766 | 22,467,404 | 890,212 |
| Commodities | 54,409 | 84,789 | 65,776 | 74,205 | (10,584) |
| Other Charges | 8,009,953 | 6,685,349 | 6,684,825 | 6,684,449 | (900) |
| Interfund Charges | 367,605 | 18,094 | 18,094 | 18,568 | 474 |
| Transfers Out | 86,196 | - | - | 170,000 | 170,000 |
| Total Expenditures | 30,920,674 | 28,713,646 | 28,831,210 | 29,777,131 | 1,063,485 |
| Surplus/(Deficit) | 5,633,256 | 7,225,030 | 9,131,193 | 7,496,366 | 271,336 |

Special Tax Allocation Fund Revenue Line Item Budget

| STAF | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|-------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| Taxes | | | | | |
| 410150 - Incremental Property Taxes | 35,613,518 | 35,098,875 | 38,317,929 | 36,649,470 | 1,550,595 |
| 410155 - Property Taxes Incremental/Prior | (438,955) | - | (1,000,000) | - | - |
| Total Taxes | 35,174,564 | 35,098,875 | 37,317,929 | 36,649,470 | 1,550,595 |
| Charges for Services | | | | | |
| 440425 - Reimbursements | 99,527 | 100,641 | 102,114 | 104,667 | 4,026 |
| 440635 - Lease Fees | 24,506 | 24,360 | 24,360 | 24,360 | - |
| Total Charges for Services | 124,033 | 125,001 | 126,474 | 129,027 | 4,026 |
| Intergovernmental | | | | | |
| 450190 - Misc. Intergovernmental | 89,573 | - | - | - | - |
| Total Intergovernmental | 89,573 | - | - | - | - |
| Investment Income | | | | | |
| 460110 - Interest - Savings | 16,580 | 10,800 | 21,000 | 15,000 | 4,200 |
| 460120 - Interest - Investment | 736,157 | 524,000 | 317,000 | 300,000 | (224,000) |
| 460130 - Interest Income on Loans/Notes | 70,000 | - | - | - | - |
| Total Investment Income | 822,737 | 534,800 | 338,000 | 315,000 | (219,800) |
| Other Revenues | | | | | |
| 470951 - Service Fees | 180,000 | 180,000 | 180,000 | 180,000 | - |
| 470999 - Miscellaneous Revenue | 163,023 | - | - | - | - |
| Total Other Revenues | 343,023 | 180,000 | 180,000 | 180,000 | - |
| STAF Revenue Total | 36,553,930 | 35,938,676 | 37,962,403 | 37,273,497 | 1,334,821 |

Special Tax Allocation Fund Line Item Budget

| STAF | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|---------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| Personnel | | | | | |
| 511110 - Regular Salaries | 249,235 | 252,436 | 252,897 | 264,807 | 12,371 |
| 511120 - Part Time Salaries | 454 | 300 | - | 450 | 150 |
| 511130 - Temporary/Seasonal Salaries | 10,773 | 7,000 | 6,300 | 6,300 | (700) |
| 511210 - Overtime Salaries | 605 | 450 | - | 600 | 150 |
| 511270 - Vacation Buy Back | 1,080 | 1,500 | 1,581 | 1,650 | 150 |
| 512110 - Deferred Comp | 3,695 | 3,132 | 3,262 | 3,344 | 212 |
| 512120 - Auto Allowance | 4,411 | 3,600 | 3,656 | 3,600 | - |
| 514110 - FICA Payments | 18,191 | 20,989 | 18,317 | 19,439 | (1,550) |
| 514210 - IMRF Payments | 24,635 | 31,635 | 34,112 | 31,934 | 299 |
| 514410 - Health Insurance | 29,599 | 27,180 | 27,180 | 30,381 | 3,201 |
| 515305 - Bonus Program | - | - | 18,444 | - | - |
| Total Personnel | 342,678 | 348,222 | 365,749 | 362,505 | 14,283 |
| Contractual | | | | | |
| 521140 - Audit Services | 2,152 | 3,359 | 3,260 | 3,503 | 144 |
| 521200 - Engineering Services | - | 10,000 | - | 10,000 | - |
| 521205 - Finance & Accounting Services | 46,380 | 47,972 | 46,825 | 47,779 | (193) |
| 521210 - Financial Advisor Services | 6,000 | 10,000 | - | 10,000 | - |
| 521215 - Information Technology Services | 17,385 | 22,456 | 21,726 | 24,218 | 1,762 |
| 521220 - Landscape Services | 58,679 | 318,902 | 317,532 | 291,267 | (27,635) |
| 521270 - Traffic Engineering Services | - | 10,000 | - | 10,000 | - |
| 521290 - Other Professional Service | 44,206 | 124,189 | 119,898 | 82,703 | (41,486) |
| 521295 - PW Outsourced Svcs & Contract Mgmt | 152,467 | - | - | - | - |
| 521520 - Legal Service/Retainer | - | 10,000 | - | 10,000 | - |
| 522115 - Cell Phone Service & Equipment | 4,206 | 4,399 | 4,399 | 6,036 | 1,637 |
| 522120 - Document Destruction | - | 65 | 65 | 65 | - |
| 522125 - Dues, Memberships, Subscriptions | - | 236 | 202 | 236 | - |
| 522145 - Postage | 3,131 | 4,000 | 4,000 | 4,000 | - |
| 522150 - Printing And Publishing | 915 | 3,000 | 2,000 | 3,000 | - |
| 522160 - Software Licensing | 12,312 | 17,186 | 16,056 | 17,589 | 403 |
| 522170 - Telephone | 4,659 | 4,223 | 4,223 | 4,595 | 372 |
| 522210 - Building Maintenance | 24,538 | 33,000 | 54,314 | 33,000 | - |
| 522270 - Parking Deck Maintenance | - | 20,000 | 20,000 | 100,000 | 80,000 |
| 522285 - Snow and Ice Maintenance | 291,933 | 318,694 | 295,000 | 315,800 | (2,894) |
| 526110 - Make-Whole Payments | 21,390,871 | 20,615,511 | 20,787,266 | 21,493,613 | 878,102 |
| Total Contractual | 22,059,833 | 21,577,192 | 21,696,766 | 22,467,404 | 890,212 |
| Commodities | | | | | |
| 531030 - Batteries (Specialized) | - | - | 104 | 429 | 429 |
| 531070 - Computer/Printer/Copier Toner | - | 1,429 | 796 | 1,032 | (397) |
| 531080 - Electronic Eqpt & Supplies | - | 610 | 1,945 | 1,994 | 1,384 |
| 531110 - General Office Supplies | - | - | - | - | - |
| 531155 - Operational Supplies | 2,897 | 3,000 | 2,931 | 3,000 | - |
| 531230 - Uniforms/Shoes | 97 | 250 | - | 250 | - |
| 531235 - Electricity | 45,054 | 65,000 | 50,000 | 57,000 | (8,000) |
| 535050 - Other Supplies Tools | 6,361 | 14,500 | 10,000 | 10,500 | (4,000) |
| Total Commodities | 54,409 | 84,789 | 65,776 | 74,205 | (10,584) |

| STAF | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|--------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| Other Charges | | | | | |
| 540030 - Bond Interest | 604,800 | 429,300 | 429,300 | 248,400 | (180,900) |
| 540031 - Loan Interest | 23,690 | - | - | - | - |
| 540040 - Bond Principal | 5,850,000 | 6,030,000 | 6,030,000 | 6,210,000 | 180,000 |
| 540210 - MWRD Service Fees | 225,000 | 225,000 | 225,000 | 225,000 | - |
| 540225 - Loan Principal | 1,305,938 | - | - | - | - |
| 540230 - Paying Agent Fees | 525 | 525 | 525 | 525 | - |
| 540300 - Training | - | 524 | - | 524 | - |
| Total Other Charges | 8,009,953 | 6,685,349 | 6,684,825 | 6,684,449 | (900) |
| Interfund Charges | | | | | |
| 560010 - CERF Charges | 11,622 | 11,056 | 11,056 | 11,056 | - |
| 560070 - General Liability Insurance | 4,784 | 5,866 | 5,866 | 6,348 | 482 |
| 560080 - Interest Expense | 350,169 | - | - | - | - |
| 560100 - Risk Management Fixed Charges | 1,030 | 1,172 | 1,172 | 1,164 | (8) |
| Total Interfund Charges | 367,605 | 18,094 | 18,094 | 18,568 | 474 |
| Transfers Out | | | | | |
| 590100 - Transfer to Corporate Fund | - | - | - | - | - |
| 590246 - Transfer to Glen Capital Projects | 86,196 | - | - | - | - |
| 590650 - Transfer to FRRF | - | - | - | 170,000 | 170,000 |
| Total Transfers Out | 86,196 | - | - | 170,000 | 170,000 |
| STAF Expenditure Total | 30,920,674 | 28,713,646 | 28,831,210 | 29,777,131 | 1,063,485 |

Special Tax Allocation Fund

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

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

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

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

Revenues

Taxes

| | | |
|------------------------------------------|---------------------|---------------------|
| Property Tax – Incremental 410150 | 2020 Budget | 2021 Budget |
| | \$35,098,875 | \$36,649,470 |

Accounts for the property taxes generated by the incremental value of the redeveloped property within The Glen TIF District. These revenues are used to pay for the all expenditures for The Glen TIF district.

The 2020 budget of \$35,098,875 is based on the net incremental property taxes estimated to be received in 2019 [\$34,751,361] grown at 1%. The 2021 budget is the anticipated Tax Year 2019 collected in 2020, per Cook County, of \$39,238,040 at a 98.5% collection factor, less \$2,000,000 of potential Prior Year Tax Collections/Refunds.

Charges for Services

| | | |
|------------------------------|--------------------|--------------------|
| Reimbursements 440425 | 2020 Budget | 2021 Budget |
| | \$100,641 | \$104,667 |

Accounts for reimbursement of The Glen Town Center maintenance (landscaping and snow removal services). The 2020 budget of \$100,641 is based on a 1.12% increase to the 2019 amount of \$99,526.70. The 1.12% factor is the January-June 2019 average of the Chicago-Naperville-Elgin (formerly Chicago-Gary-Kenosha) Consumer Price Index. The 2021 budget of \$104,667 is based on a 1.25% increase to the 2020 amount of \$102,114. The 1.25% factor is the January-June 2020 average of the Chicago-Naperville-

Elgin (formerly Chicago-Gary-Kenosha) Consumer Price Index. The 2021 invoice will be based on the actual CPI January 2020 to January 2021 increase, or 2%, whichever is less.

| | | |
|--------------------------|--------------------|--------------------|
| Lease Fees 440635 | 2020 Budget | 2021 Budget |
| | \$24,360 | \$24,360 |

Accounts for monthly lease payments from the Kohl Children’s Museum. The 2020 and 2021 budgets of \$24,360 is based on the agreed upon payment schedule between the Village and the museum.

Investment Income

| | | |
|----------------------------------|--------------------|--------------------|
| Interest – Savings 460110 | 2020 Budget | 2021 Budget |
| | \$10,800 | \$15,000 |

Accounts for interest income from the Village’s savings accounts at Glenview State Bank. The revenue from this account is dependent on short-term interest rates and investable funds. Based on the anticipated interest rates and investable funds, the Village’s budget is \$15,000.

| | | |
|-------------------------------------|--------------------|--------------------|
| Interest – Investment 460120 | 2020 Budget | 2021 Budget |
| | \$524,000 | \$300,000 |

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. and Illinois Funds. Interest from the Cook County Treasurer (property taxes) is also recorded to this account. Benchmark interest rates have been drastically cut in order to help stimulate the economy in response to COVID-19. As a result, the 2021 budget of \$300,000 is significantly lower than the 2020 budget.

Other Revenues

| | | |
|----------------------------|--------------------|--------------------|
| Service Fees 470951 | 2020 Budget | 2021 Budget |
| | \$180,000 | \$180,000 |

Accounts for payments from the Willow Creek Community Church for service fees. Under the agreement between the Village and the Willow Creek Community Church, the Village will receive a total of \$1,780,000 in payments in exchange for services over a period of twenty years. In 2021, the Village will receive \$180,000 from the Willow Creek Community Church.

Expenditures

Personnel Expenditures

| | | |
|--------------------------------|--------------------|--------------------|
| Regular Salaries 511110 | 2020 Budget | 2021 Budget |
| | \$252,436 | \$264,807 |

Accounts for the portion of the salary expense for the full-time positions listed below allocated to STAF. The 2021 budget includes a 2.5% merit pay pool for employees.

| Salary Allocation by Fund | | | | | | |
|--------------------------------------------|-------------|-------------------------------|-------------|--------------|---------------------------|-----------------|
| Position | Corp | Waukegan/ Golf TIF | STAF | Water | Sanitary Sewer | Commuter |
| Natural Resources Manager | - | - | 100% | - | - | - |
| Deputy Village Manager | 70% | - | 30% | - | - | - |
| Deputy Director of Administrative Services | 58% | 5% | 30% | 3% | 1% | 3% |
| Director of Community Development | 48% | - | 30% | 15% | 7% | - |
| Engineer Division Manager | 40% | - | 20% | 25% | 15% | - |

| | | |
|----------------------------------|--------------------|--------------------|
| Part Time Salaries 511120 | 2020 Budget | 2021 Budget |
| | \$300 | \$450 |

Accounts for estimated time spent by part-time staff canvassing for The Glen TIF Census.

| | | |
|--------------------------------------------|--------------------|--------------------|
| Temporary/Seasonal Employees 511130 | 2020 Budget | 2021 Budget |
| | \$7,000 | \$6,300 |

Accounts for the seasonal support to the Natural Resource Manager for special projects, maintenance and studies of natural areas.

| | | |
|---------------------------------|--------------------|--------------------|
| Overtime Salaries 511210 | 2020 Budget | 2021 Budget |
| | \$450 | \$600 |

Accounts for estimated time spent by full-time staff canvassing for The Glen TIF Census.

| | | |
|---------------------------------|--------------------|--------------------|
| Vacation Buy Back 511270 | 2020 Budget | 2021 Budget |
| | \$1,500 | \$1,650 |

Accounts for the vacation time compensation paid to the Natural Resources Manager for a certain number of accrued and unused vacation hours in accordance with the Employee Handbook. The 2021 budget is based on a three-year trend.

| | | |
|-------------------------------------|--------------------|--------------------|
| Deferred Compensation 512110 | 2020 Budget | 2021 Budget |
| | \$3,132 | \$3,344 |

Accounts for a portion the deferred compensation given to the Deputy Village Manager and the Director of Community Development at 3% of their base salary.

| | | |
|------------------------------|--------------------|--------------------|
| Auto Allowance 512120 | 2020 Budget | 2021 Budget |
| | \$3,600 | \$3,600 |

Accounts for a portion of the auto allowance given to the Deputy Village Manager (30% of \$6,000) and the Director of Community Development (30% of \$6,000).

| | | |
|-----------------------------|--------------------|--------------------|
| FICA Payments 514110 | 2020 Budget | 2021 Budget |
| | \$20,989 | \$19,439 |

Accounts for the same portion of the employer’s FICA and Medicare payments for the positions listed in regular salaries and FICA and Medicare for part time salaries, temporary/seasonal salaries and overtime salaries.

| | | |
|-----------------------------|--------------------|--------------------|
| IMRF Payments 514210 | 2020 Budget | 2021 Budget |
| | \$31,635 | \$31,934 |

Accounts for a portion of the employers share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2021 employer rate is 11.79% of IMRF wages which include salaries, OT wages, vacation and sick buy back, longevity and deferred compensation. The 2021 rate is 3.9% lower than the 2020 rate of 12.27%.

| | | |
|--------------------------------|--------------------|--------------------|
| Health Insurance 514410 | 2020 Budget | 2021 Budget |
| | \$27,180 | \$30,381 |

Accounts for the same portion of the employer’s health and dental insurance coverage contribution for the positions listed above in regular salaries. The Village offers employees choices between two plans which include an HMO option and a PPO option.

Contractual Expenditures

| | | |
|------------------------------|--------------------|--------------------|
| Audit Services 521140 | 2020 Budget | 2021 Budget |
| | \$3,359 | \$3,503 |

Audit services were competitively bid in 2017 and a five-year contract with a five-year extension was entered into with Baker Tilly Virchow Krause, LLP (“Baker Tilly”). The financial charge for service is calculated by resource demand across funds and updated annually. However, a few funds, including this TIF Fund, are charged for special projects; in this case, the charges are for audit services for the annual Glen TIF Compliance Report and the Continuing Disclosure services that are allocated per bond series.

| | Quantity | Unit Cost | Total |
|------------------------------------------------------------------|----------|-----------|----------------|
| FY 2020 Baker Tilly – Audit Services | 4% | \$46,950 | \$1,878 |
| FY 2020 Baker Tilly – Single Audit Services/Federal Grant | 4% | \$4,920 | \$197 |
| FY 2020 Baker Tilly – State of IL Comptroller’s Report | 4% | \$1,200 | \$48 |
| FY 2020 Baker Tilly – GATA Grant Audit | 4% | \$1,750 | \$70 |
| FY 2020 Glen TIF Compliance Report | 100% | \$1,090 | \$1,090 |
| FY 2020 Continuing Disclosure Bond Series 2012A | 100% | \$220 | \$220 |
| Total | | | \$3,503 |

| Engineering Services 521200 | 2020 Budget | 2021 Budget |
|------------------------------------|--------------------|--------------------|
| | \$10,000 | \$10,000 |

Accounts for outside engineering services for currently unassigned projects within The Glen, such as storm water mitigation studies.

| Finance & Accounting Services 521205 | 2020 Budget | 2021 Budget |
|-------------------------------------------------|--------------------|--------------------|
| | \$47,972 | \$47,779 |

The Village outsourced financial services to Lauterbach & Amen in 2009. The FY 2020 budget includes comprehensive finance management services provided through 8 full-time and 1 part-time on-site staff as well as Chief Financial Officer and managerial staff support. The financial charge for service is annually calculated by resource demand across funds; 4% is in STAF and the remaining 96% is allocated to other funds as shown in the Financial Services Fund Allocation table. FY 2021 is proposed as a 2.5% base contract increase, and no part-time staff, for a total contract value of \$1,194,446, with the STAF allocation being \$47,779.

| Financial Services Fund Allocation | |
|-------------------------------------------|---------|
| Corporate Fund | 83.50% |
| Waukegan/Golf TIF Fund | 0.50% |
| Special Tax Allocation Fund | 4.00% |
| Water Fund | 6.00% |
| Wholesale Water Fund | 3.00% |
| Commuter Parking Fund | 1.00% |
| Sanitary Sewer Fund | 2.00% |
| | 100.00% |

| Financial Advisor Services 521210 | 2020 Budget | 2021 Budget |
|------------------------------------------|--------------------|--------------------|
| | \$10,000 | \$10,000 |

Accounts for financial advisor services related to currently undetermined, potential debt issuances, financings, or debt related matters.

| Information Technology Service 521215 | 2020 Budget | 2021 Budget |
|----------------------------------------------|--------------------|--------------------|
| | \$22,456 | \$24,218 |

Information technology (IT) functions are supported through contracted services. The primary IT contract is a managed service provider with on-site technical resources during business hours and after hour’s emergency support. Also proposed in FY 2021 is a redesign of the Village website and some migration of services to cloud provider. The program staffing level is annually reviewed and allocated across funds based on general technology resource demands. The STAF share of the 2021 \$745,134 costs is \$24,218, or 3.25%.

| | | |
|----------------------------------|--------------------|--------------------|
| Landscape Services 521220 | 2020 Budget | 2021 Budget |
| | \$318,902 | \$291,267 |

Accounts for the cost of Village owned median maintenance, monthly general landscaping services, monthly landscape services for The Glen Town Center, natural area maintenance, fence repairs, and the Patriot Boulevard median landscaping project.

| Service Description | Unit Measure | Qty | Unit Cost | Amount |
|------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------|------------------|------------------|
| Median restoration maintenance | Annual | 26 | \$255 | \$6,630 |
| Monthly landscape services for The Glen Town Center | Monthly | 12 | \$4,080 | \$48,960 |
| General landscaping monthly maintenance (mowing, watering, etc.) for locations within The Glen TIF – 9% of contract is allocated to STAF | Monthly | 12 | \$1,1713 | \$20,555 |
| Natural areas maintenance | Varies | Varies | Varies | \$196,122 |
| North Navy Ditch Fence Repair | Feet | 1,000' | \$19 LF | \$19,000 |
| Total | | | | \$291,267 |

| | | |
|--------------------------------------------|--------------------|--------------------|
| Traffic Engineering Services 521270 | 2020 Budget | 2021 Budget |
| | \$10,000 | \$10,000 |

Accounts for traffic studies for currently unassigned projects within The Glen, such as intersection and roadway analyses.

| | | |
|-------------------------------------------|--------------------|--------------------|
| Other Professional Services 521290 | 2020 Budget | 2021 Budget |
| | \$124,189 | \$82,703 |

The 2021 budget includes cost shares for a variety of services, along with fees for the annual TIF census report, pavement sweeping, janitorial services, and other professional services.

| Description | Allocation % | Cost | Amount |
|-----------------------------------------------|---------------------|--------------|-----------------|
| GIS Consortium Shared | 3.25% | \$6,344 | \$206 |
| Municipal GIS Partners, Inc. | 3.25% | \$208,901 | \$6,789 |
| Photogrammetric Mapping | 3.25% | \$0 | \$0 |
| Wiring Contract - Electrical wiring for IT | 3.25% | \$1,000 | \$33 |
| Document Scanning Contract | 3.25% | \$20,000 | \$650 |
| Microwave Tower Link | 3.25% | \$10,770 | \$350 |
| Performance Metric/Budget Tracking/Dashboard | 3.25% | \$0 | \$0 |
| Work Orders/Permits Implementation Services | 3.25% | \$76,226 | \$2,477 |
| E-signature Implementation Services | 3.25% | \$2,400 | \$78 |
| The Glen Town Center banner and tree lighting | 100% | \$25,000 | \$25,000 |
| Pavement sweeping services | 100% | \$8,358 | \$8,358 |
| Navy Park Fountain maintenance and repairs | 100% | \$8,162 | \$8,162 |
| Janitorial services contract | 100% | \$20,600 | \$20,600 |
| Lauterbach & Amen LLP Census Fee NTE | 100% | \$5,625 | \$5,625 |
| Other professional services if needed | | \$4,375 | \$4,375 |
| | | TOTAL | \$82,703 |

| | | |
|------------------------------|--------------------|--------------------|
| Legal Services 521520 | 2020 Budget | 2021 Budget |
| | \$10,000 | \$10,000 |

Accounts for legal fees if needed.

| | | |
|--------------------------------------------------|--------------------|--------------------|
| Cell Phone Service & Equipment 522115 | 2020 Budget | 2021 Budget |
| | \$4,399 | \$6,036 |

The FY 2021 budget of \$127,702 for cell phones was projected based on the average FY 2020 expenditures, plus a 2% increase for taxes and account changes. The FY 2021 budget is 6.3% less than the FY 2020 budget. The charges are allocated across funds based on general technology resource demands.

| Cell Phone Service | STAF Allocation | Total Cost | STAF Cost |
|--------------------------------------------------------------------------------------------|------------------------|-------------------|------------------|
| Cellular service for phones and field computers (Verizon) | 3.254% | \$116,000 | \$3,770 |
| Cellular emergency phones and Board Epacket service (AT&T) | 3.25% | \$10,000 | \$325 |
| Pacific Telecom | 3.25% | \$1,270 | \$41 |
| Cell data service for the security cameras at The Glen Town Center parking decks (Verizon) | 100% | \$1,900 | \$1,900 |
| TOTAL | | | \$6,036 |

| | | |
|------------------------------------|--------------------|--------------------|
| Document Destruction 522120 | 2020 Budget | 2021 Budget |
| | \$65 | \$65 |

Accounts for destruction service of approved archives; The STAF share of the 2021 \$2,000 cost is \$65, or 3.25%.

| | | |
|----------------------------------------------------|--------------------|--------------------|
| Dues, Memberships, and Subscriptions 522125 | 2020 Budget | 2021 Budget |
| | \$236 | \$236 |

Accounts for the participation in various organizations. The budget is based on confirming annual dues with each organization on an annual basis. These organizational memberships provide services such as training, professional development, and useful information.

| | | |
|-----------------------|--------------------|--------------------|
| Postage 522145 | 2020 Budget | 2021 Budget |
| | \$4,000 | \$4,000 |

Accounts primarily for the cost of mailing the annual Glen TIF census to Village residents. The total estimate is based on an initial bulk mailing of approximately 1,800 households, a second bulk mailing of a historical trend of approximately 850 households and the business reply postage from a historical trend of approximately \$1,800.

| | | |
|-----------------------------------------|--------------------|--------------------|
| Printing and Publications 522150 | 2020 Budget | 2021 Budget |
| | \$3,000 | \$3,000 |

Accounts for printing and publishing costs related to the annual Glen TIF census and various other.

| | | |
|----------------------------------|--------------------|--------------------|
| Software Licensing 522160 | 2020 Budget | 2021 Budget |
| | \$17,186 | \$17,589 |

This account includes ongoing software maintenance charges as well as any proposed projects that require software. The selection of new software is competitively bid and awarded. The charges are allocated across funds based on general technology resource demands and updated annually.

| Description | Qty | Unit Cost | Total |
|-----------------------------------------|------------|------------------|-----------------|
| General Software Maintenance | 3.25% | \$503,717 | \$16,371 |
| GovIT Strategic Plan Projects | 3.25% | \$13,514 | \$439 |
| Annual Timekeeping Software Maintenance | 3.25% | \$23,960 | \$779 |
| TOTAL | | | \$17,589 |

| | | |
|-------------------------|--------------------|--------------------|
| Telephone 522170 | 2020 Budget | 2021 Budget |
| | \$4,223 | \$4,595 |

Accounts for general telephone service telephone service, 911 lines, and fiber connection charges for the Village. The budget was projected based on the average FY 2020 expenditures, reduced by savings from renegotiated contracts. The charges are allocated across funds based on general technology resource demands. The 2021 STAF budget of \$4,595 represents 3.25% of the cost of most general telephone services.

| | | |
|------------------------------------|--------------------|--------------------|
| Building Maintenance 522210 | 2020 Budget | 2021 Budget |
| | \$33,000 | \$33,000 |

Accounts for maintenance costs of Village-owned facilities listed below. The 2021 budget is based on a three-year average and contractual amounts.

| | Amount |
|-----------------------------------------------------------------------------------------------|-----------------|
| Parking decks elevator maintenance inspections and as needed repairs | \$3,000 |
| North parking garage elevator fire alarm, extinguisher and sprinkler, maintenance and testing | \$15,000 |
| South parking garage elevator fire alarm, extinguisher and sprinkler, maintenance and testing | \$15,000 |
| TOTAL | \$33,000 |

| | | |
|----------------------------------------|--------------------|--------------------|
| Parking Deck Maintenance 522270 | 2020 Budget | 2021 Budget |
| | \$20,000 | \$100,000 |

Accounts for parking deck architectural and engineering services (A & E) conducted by a licensed structural engineering firm. The firm will provide specifications, based on site visit evaluations and the 2020 condition

report, to bring the parking decks to a state of good repair prior to the closure of the Glen TIF. The 2021 budget is based on previous estimates for similar work performed by a consultant or engineering firm.

| | | |
|------------------------------------------|--------------------|--------------------|
| Snow & Ice Maintenance 522285 | 2020 Budget | 2021 Budget |
| | \$318,694 | \$315,800 |

Accounts for plowing, hauling, and salting parking decks, sidewalks and streets within The Glen Town Center. The 2021 budget is based on an annual contract with Tovar.

| | | |
|-----------------------------------|---------------------|---------------------|
| Make-Whole Payments 526110 | 2020 Budget | 2021 Budget |
| | \$20,615,511 | \$21,493,613 |

Accounts for annual Make-Whole Payments to six jurisdictions that serve The Glen: High School District #225, Glenview School District #34, Glenview Park District, Village of Glenview, Glenview Public Library and Northbrook/Glenview School District 30.

| Jurisdictions | Amount |
|-----------------------------------------------------|---------------------|
| High School District #225 | \$8,943,608 |
| Glenview School District #34 | \$6,140,072 |
| Glenview Park District | \$2,016,359 |
| Village of Glenview | \$1,614,072 |
| Glenview Public Library | \$1,069,502 |
| Gallery Park IGA with Glenview Park District | \$1,545,000 |
| Air Station Prairie IGA with Glenview Park District | \$165,000 |
| TOTAL | \$21,493,613 |

In addition to the normal MWP’s, there are two Intergovernmental Agreements between the Village and the Glenview Park District that require the Village to pay the actual cost to the Park District of the operations, maintenance, and capital improvements/replacements for portions of Gallery Park and all of Air Station Prairie on an annual basis until the termination of The Glen TIF.

Commodities

| | | |
|---------------------------------------|--------------------|--------------------|
| Batteries (Specialized) 531030 | 2020 Budget | 2021 Budget |
| | \$0 | \$429 |

Accounts for battery backup uninterruptible power supply (UPS) batteries for computer equipment which provides power in a main power failure. The budget is based on replacing one larger unit per year. In FY 2021, a \$13,200 expense is proposed to replace lead batteries in the UPS in the main server room for a one-time expenditure of \$429 in the STAF budget.

| | | |
|---------------------------------------------|--------------------|--------------------|
| Computer/Printer/Copier Toner 531070 | 2020 Budget | 2021 Budget |
| | \$1,429 | \$1,032 |

Accounts for maintenance and supplies for copiers and plotters. The 2021 STAF budget represents 3.25% of the \$31,750 total budget.

| | | |
|-------------------------------------------------|--------------------|--------------------|
| Electronic Equipment and Supplies 531080 | 2020 Budget | 2021 Budget |
| | \$610 | \$1,994 |

This account has been extended to include expenditures for extended warranties and maintenance agreements for network hardware (servers, data storage devices, routers, and wireless access points), and audio visual video equipment. The 2021 STAF budget represents 3.25% of the \$61,354 total budget.

| | | |
|------------------------------------|--------------------|--------------------|
| Operational Supplies 531155 | 2020 Budget | 2021 Budget |
| | \$3,000 | \$3,000 |

Accounts for supplies to support operations, such as fish stock and supplies for Lake Glenview Bridge. The 2021 budget is based on a three-year average.

| | | |
|-----------------------------|--------------------|--------------------|
| Uniforms/Shoe 531230 | 2020 Budget | 2021 Budget |
| | \$250 | \$250 |

Accounts for the annual Glen TIF Census taker shirts. The 2021 budget is kept flat with the 2020 budget.

| | | |
|---------------------------|--------------------|--------------------|
| Electricity 531235 | 2020 Budget | 2021 Budget |
| | \$65,000 | \$57,000 |

Accounts for electricity for the elevators at both the North and South parking decks; the 2021 budget is based on a three-year average.

| | | |
|------------------------------------|--------------------|--------------------|
| Other Supplies/Tools 535050 | 2020 Budget | 2021 Budget |
| | \$14,500 | \$10,500 |

Estimated costs for supplies for the annual Glen TIF Census taking and the North and South parking decks, including emergency lights and batteries, exit signs, fire extinguishers and cabinets, heaters, door retractors, light poles, ballasts, bulbs and cleaning supplies. These items are based off of a three-year average.

| | Amount |
|-------------------------------|-----------------|
| South parking deck | \$5,000 |
| North parking deck | \$5,000 |
| Annual Glen TIF Census taking | \$500 |
| TOTAL | \$10,500 |

Other Charges

| | | |
|-----------------------------|--------------------|--------------------|
| Bond Interest 540030 | 2020 Budget | 2021 Budget |
| | \$429,300 | \$248,400 |

Bond Series 2012A was issued for the refunding of Bond Series 2004A which was originally issued for improvements within the TIF district. Accounts for the annual interest expense for the Series 2012A bond.

| | | |
|------------------------------|--------------------|--------------------|
| Bond Principal 540040 | 2020 Budget | 2021 Budget |
| | \$6,030,000 | \$6,210,000 |

This is the annual principal payment for the Series 2012A bond per the bond repayment schedule.

| | | |
|---------------------------------|--------------------|--------------------|
| MWRD Service Fees 540210 | 2020 Budget | 2021 Budget |
| | \$225,000 | \$225,000 |

Accounts for the annual service fee to the Metropolitan Water Reclamation District of Greater Chicago (MWRD). Based on an agreement between the Village and the MWRD, the Village must make an annual payment of \$225,000 beginning on November 1, 2001 until The Glen TIF District expires or terminates.

| | | |
|---------------------------------|--------------------|--------------------|
| Paying Agent Fees 540230 | 2020 Budget | 2021 Budget |
| | \$525 | \$525 |

Wells Fargo is the paying agent for Bond Series 2012A (a Paying Agent accepts payments from the issuer of a bond and then distributes the payments to the bondholders). This is the annual fee for Bond Series 2012A.

| | | |
|------------------------|--------------------|--------------------|
| Training 540300 | 2020 Budget | 2021 Budget |
| | \$524 | \$524 |

Accounts for a portion of the employee development and career-pathing in specific areas. The training not only enhances the employees' career, but maintains and develops additional skills for the benefit of the organization and the residents served. The FY 2021 budget is based on confirming annual dues and targeting specific annual conferences that support an employee's ability to conduct specific Village operations.

Interfund Charges

| | | |
|----------------------------|--------------------|--------------------|
| CERF Charges 560010 | 2020 Budget | 2021 Budget |
| | \$11,056 | \$11,056 |

Accounts for charges from the Capital Equipment Replacement Fund (CERF) for future replacement of equipment allocated to STAF. The total equipment value and replacement cycles are reviewed and updated annually.

| | | |
|-------------------------------------------|--------------------|--------------------|
| General Liability Insurance 560070 | 2020 Budget | 2021 Budget |
| | \$5,866 | \$6,348 |

Accounts for the portion of the property and liability insurance costs allocated to STAF.

| | | |
|---------------------------------------------|--------------------|--------------------|
| Risk Management Fixed Charges 560100 | 2020 Budget | 2021 Budget |
| | \$1,172 | \$1,164 |

Accounts for the portion of the worker's compensation insurance costs allocated to STAF.

Transfers Out

| | | |
|------------------------------------------------------|--------------------|--------------------|
| Transfer to Glen Capital Projects Fund 590246 | 2020 Budget | 2021 Budget |
| | \$0 | \$0 |

Accounts for funding of capital projects and development fees. This budget contains development fees that are paid to the Village for capital projects that are completed in the prior year, and to fund any capital projects. There were no capital projects scheduled for 2019; therefore, no development fees to be paid in 2020. There are also no capital projects anticipated to be done in 2020, so no payment in 2021.

| | | |
|--------------------------------|--------------------|--------------------|
| Transfer to FRRF 590650 | 2020 Budget | 2021 Budget |
| | \$0 | \$170,000 |

Accounts for funding for Architectural Services for The Glen Town Center Parking Deck 2022 project at 10% of the budgeted costs. North deck \$72,500; South deck \$97,500.

Waukegan/Golf TIF Fund Summary

| Waukegan/Golf TIF Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|---------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Revenues | | | | | |
| Taxes | 1,558,070 | 1,553,778 | 2,265,201 | 2,265,201 | 711,423 |
| Investment Income | 69,607 | 49,600 | 33,500 | 25,500 | (24,100) |
| Total Revenues | 1,627,678 | 1,603,378 | 2,298,701 | 2,290,701 | 687,323 |
| Expenditures | | | | | |
| Personnel | 8,580 | 9,183 | 9,994 | 9,496 | 313 |
| Contractual | 310,797 | 322,040 | 392,266 | 402,421 | 80,381 |
| Other Charges | 701,158 | 701,940 | 701,940 | 705,200 | 3,260 |
| Total Expenditures | 1,020,534 | 1,033,163 | 1,104,200 | 1,117,117 | 83,954 |
| Surplus/(Deficit) | 607,144 | 570,215 | 1,194,501 | 1,173,584 | 603,369 |

Waukegan Golf TIF Revenue Line Item Budget

| Waukegan/Golf TIF | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|----------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Taxes | | | | | |
| 410150 - Incremental Property Taxes | 1,558,070 | 1,553,778 | 2,265,201 | 2,265,201 | 711,423 |
| Total Taxes | 1,558,070 | 1,553,778 | 2,265,201 | 2,265,201 | 711,423 |
| Investment Income | | | | | |
| 460110 - Interest - Savings | 12,119 | 9,600 | 6,500 | 5,500 | (4,100) |
| 460120 - Interest - Investment | 57,489 | 40,000 | 27,000 | 20,000 | (20,000) |
| Total Investment Income | 69,607 | 49,600 | 33,500 | 25,500 | (24,100) |
| Waukegan/Golf TIF Revenue Total | 1,627,678 | 1,603,378 | 2,298,701 | 2,290,701 | 687,323 |

Waukegan Golf TIF Expenditure Line Item Budget

| Waukegan/Golf TIF | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|--------------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Personnel | | | | | |
| 511110 - Regular Salaries | 6,610 | 6,868 | 7,586 | 7,074 | 206 |
| 514110 - FICA Payments | 467 | 525 | 531 | 541 | 16 |
| 514210 - IMRF Payments | 639 | 843 | 930 | 834 | (9) |
| 514410 - Health Insurance | 864 | 947 | 947 | 1,047 | 100 |
| Total Personnel | 8,580 | 9,183 | 9,994 | 9,496 | 313 |
| Contractual | | | | | |
| 521140 - Audit Services | 462 | 1,505 | 1,540 | 1,576 | 71 |
| 521205 - Finance & Accounting Services | 5,798 | 5,997 | 5,853 | 5,972 | (25) |
| 521290 - Other Professional Service | - | 10,000 | - | 10,000 | - |
| 526112 - Per Capita Tuition Charge | 304,538 | 304,538 | 384,873 | 384,873 | 80,335 |
| Total Contractual | 310,797 | 322,040 | 392,266 | 402,421 | 80,381 |
| Other Charges | | | | | |
| 540030 - Bond Interest | 95,408 | 81,190 | 81,190 | 64,450 | (16,740) |
| 540040 - Bond Principal | 605,000 | 620,000 | 620,000 | 640,000 | 20,000 |
| 540230 - Paying Agent Fees | 750 | 750 | 750 | 750 | - |
| Total Other Charges | 701,158 | 701,940 | 701,940 | 705,200 | 3,260 |
| Waukegan/Golf TIF Expenditure Total | 1,020,534 | 1,033,163 | 1,104,200 | 1,117,117 | 83,954 |

Waukegan/Golf TIF Fund

On December 11, 2012, the Village of Glenview (“Village”) approved a Memorandum of Understanding (“MOU”) with Regency Centers (“Regency”) regarding redevelopment of the former Avon/Baker Development property, a 20.98 acre parcel located at 1601 Overlook Drive and 3 Waukegan Road in Glenview. Regency, a national shopping center developer, proposed and subsequently built a 75,429 square foot Mariano’s Fresh Market grocery store, 15,289 square feet of inline retail, an 8,554 square foot retail outlet building, and a 3,689 square foot Glenview Bank & Trust building. Regency partnered with Focus Development who constructed a 238 unit apartment building called The Reserve 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 and the Waukegan/Golf intersection to address current and projected traffic. In accordance with a redevelopment agreement, the Village funded \$3,500,000 of the off-site infrastructure costs by taking the appropriate steps to establish a redevelopment project area, a redevelopment plan, and tax increment financing pursuant to the Illinois Tax Increment Financing Act (65 ILCS 5/11-74.4) (the “Act”).

Ordinances required to establish the Waukegan Road/Golf Road Tax Increment Finance (“TIF”) District were approved at the Board of Trustees meeting on April 16, 2013:

- a) An Ordinance of the Village of Glenview, Cook County, Illinois, approving a Tax Increment Redevelopment Plan and Redevelopment Project for the Waukegan Road/Golf Road Redevelopment Project Area;
- b) An Ordinance of the Village of Glenview, Cook County, Illinois, Designating the Waukegan Road/Golf Road Redevelopment Project Area a Redevelopment Project Area Pursuant to the Tax Increment Allocation Redevelopment Act;
- c) An Ordinance of the Village of Glenview, Cook County, Illinois, Adopting Tax Increment Allocation Financing for the Waukegan Road/Golf Road Redevelopment Project Area.

The Village of Glenview now manages the project revenues and expenses related to this TIF district as outlined below.

Revenues

Taxes

| | | |
|------------------------------------------|--------------------|--------------------|
| Property Tax – Incremental 410150 | 2020 Budget | 2021 Budget |
| | \$1,553,778 | \$2,265,201 |

Accounts for the property taxes generated by the incremental value of the redeveloped property within the Waukegan/Golf TIF District. These revenues can be used to pay project expenses; the primary expenses are Bond Series 2013B debt service and the Per Capita Tuition Charges.

The 2020 budget of \$1,553,778 is based on the net incremental property taxes estimated to be received in 2019 grown at 0%. The 2021 budget is based on the incremental property taxes reflected on the tax year 2019 collected in 2020 tax bills.

Investment Income

| | | |
|----------------------------------|--------------------|--------------------|
| Interest – Savings 460110 | 2020 Budget | 2021 Budget |
| | \$9,600 | \$5,500 |

Accounts for interest income from the Village’s savings accounts at Glenview State Bank. The revenue from this account is dependent on short-term interest rates and investable funds. Based on the anticipated interest rates and investable funds, the Village’s 2021 budget is \$5,500.

| | | |
|-------------------------------------|--------------------|--------------------|
| Interest – Investment 460120 | 2020 Budget | 2021 Budget |
| | \$40,000 | \$20,000 |

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Interest from the Cook County Treasurer (property taxes) is also recorded to this account. Benchmark interest rates have been drastically cut in order to help stimulate the economy in response to COVID-19. As a result, the 2021 budget of \$20,000 is lower than the 2020 budget.

Expenditures

Personnel Expenditures

| | | |
|--------------------------------|--------------------|--------------------|
| Regular Salaries 511110 | 2020 Budget | 2021 Budget |
| | \$6,868 | \$7,074 |

Accounts for 5% of the salary expense for the Deputy Director of Administrative Services as salaries are allocated across several funds (see below) based on work area demands and are reviewed annually.

| Salary Allocation by Fund | | | | | | |
|----------------------------------|-------------|-------------------------------|-------------|--------------|---------------------------|-----------------|
| Position | Corp | Waukegan/ Golf TIF | STAF | Water | Sanitary Sewer | Commuter |
| Deputy Director Admin. Services | 58% | 5% | 30% | 3% | 1% | 3% |

| | | |
|-----------------------------|--------------------|--------------------|
| FICA Payments 514110 | 2020 Budget | 2021 Budget |
| | \$525 | \$541 |

Accounts for the same portion of the employer’s FICA and Medicare payments for the Deputy Director of Administrative Services position listed above.

| | | |
|-----------------------------|--------------------|--------------------|
| IMRF Payments 514210 | 2020 Budget | 2021 Budget |
| | \$843 | \$834 |

Accounts for the same portion of the employer’s IMRF pension contributions (2021 rate is 11.79%; down from 12.27% in 2020) for the Deputy Director of Administrative Services position listed above.

| | | |
|--------------------------------|--------------------|--------------------|
| Health Insurance 514410 | 2020 Budget | 2021 Budget |
| | \$947 | \$1,047 |

Accounts for the same portion of the employer’s Health Insurance coverage for the Deputy Director of Administrative Services position listed above. The Village offers employees choices between two plans which include an HMO option and a PPO option.

Contractual Expenditures

| | | |
|------------------------------|--------------------|--------------------|
| Audit Services 521140 | 2020 Budget | 2021 Budget |
| | \$1,505 | \$1,576 |

Audit services were competitively bid in 2017 and a five-year contract with a five-year extension was entered into with Baker Tilly Virchow Krause, LLP (“Baker Tilly”). The financial charge for service is calculated by resource demand across funds and updated annually. The fund allocations are shown to the right. However, a few funds, including this TIF Fund, are charged for special projects; in this case, the charges are for audit services for the annual Waukegan/Golf TIF Compliance Report and the Continuing Disclosure services that are allocated per bond series.

| Financial Services Fund Allocation | |
|-------------------------------------------|---------|
| Corporate Fund | 83.50% |
| Waukegan/Golf TIF Fund | 0.50% |
| Special Tax Allocation Fund | 4.00% |
| Water Fund | 6.00% |
| Wholesale Water Fund | 3.00% |
| Commuter Parking Fund | 1.00% |
| Sanitary Sewer Fund | 2.00% |
| | 100.00% |

| | Quantity | Unit Cost | Total |
|------------------------------------------------------------------|-----------------|------------------|----------------|
| FY 2020 Baker Tilly – Audit Services | 0.5% | \$46,950 | \$235 |
| FY 2020 Baker Tilly – Single Audit Services/Federal Grant | 0.5% | \$4,290 | \$25 |
| FY 2020 Baker Tilly – State of IL Comptroller’s Report | 0.5% | \$1,200 | \$6 |
| FY 2020 Waukegan/Golf TIF Compliance Report | 100% | \$1,090 | \$1,090 |
| FY 2020 Continuing Disclosure Bond Series 2013B | 100% | \$220 | \$220 |
| Total | | | \$1,576 |

| | | |
|-------------------------------------------------|--------------------|--------------------|
| Finance & Accounting Services 521205 | 2020 Budget | 2021 Budget |
| | \$5,997 | \$5,972 |

The Village outsourced financial services to Lauterbach & Amen in 2009. The FY 2021 budget includes comprehensive finance management services provided through 8 full-time on-site staff as well as Chief Financial Officer and managerial staff support. The financial charge for service is annually calculated by resource demand across funds; 0.5% is in the Waukegan/Golf TIF Fund and the remaining 99.5% is allocated to other funds as shown in the Financial Services Fund Allocation table above. FY 2021 is proposed as a 2.5% base contract increase, for a total contract value of \$1,194,446, with the Waukegan/Golf TIF Fund allocation being \$5,972.

| | | |
|-------------------------------------------|--------------------|--------------------|
| Other Professional Services 521290 | 2020 Budget | 2021 Budget |
| | \$10,000 | \$10,000 |

The 2020 and 2021 budgets include an unassigned general professional services budget of \$10,000 for unforeseen requirements.

| | | |
|-----------------------------------------|--------------------|--------------------|
| Per Capita Tuition Charge 526112 | 2020 Budget | 2021 Budget |
| | \$304,538 | \$384,873 |

Per Capita Tuition Charges are required by the TIF Act to partially compensate the impacted school districts for additional students that are generated within the development; payments are to Elementary School District 34 and High School District 219. The 2020 budget was based on the net residential TIF revenue of \$761,345, which was the estimated amount to be received in 2019. The 2021 budget is based on the net residential TIF revenue of \$962,183, which is the estimated amount to be received in 2020. As shown below, per the TIF Act, School District 34 receives a maximum of 27% and School District 219 receives a maximum of 13% of the net residential TIF revenue.

| District | 2020 Amount | 2021 Amount |
|---------------------------------|--------------------|--------------------|
| Elementary School District 34 | \$205,563 | \$259,789 |
| Charge High School District 219 | \$98,975 | \$125,084 |
| TOTAL | \$304,538 | \$384,873 |

Other Charges

| | | |
|-----------------------------|--------------------|--------------------|
| Bond Interest 540030 | 2020 Budget | 2021 Budget |
| | \$81,190 | \$64,450 |

To fund the needs of the Waukegan Road/Golf Road Tax Increment Finance District, in December 2013, the Village issued a new taxable bond of \$4,385,000 (“Bond Series 2013B”), 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. The interest expense for Bond Series 2013B for 2021 is \$64,450.

| | | |
|------------------------------|--------------------|--------------------|
| Bond Principal 540040 | 2020 Budget | 2021 Budget |
| | \$620,000 | \$640,000 |

Per the debt repayment schedule, the principal payment for Bond Series 2013B is \$640,000 for 2021.

| | | |
|---------------------------------|--------------------|--------------------|
| Paying Agent Fees 540230 | 2020 Budget | 2021 Budget |
| | \$750 | \$750 |

Wells Fargo is the paying agent for Bond Series 2013B. A paying agent accepts payments from the issuer of a bond and then distributes the payments to the bondholders. For 2021, the annual fee for Bond Series 2013B remains flat with 2020 at \$750.

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. The 2021 budget includes funds to purchase equipment, including ceramic plates for officers.

| Police Special Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|----------------------------|------------------------|------------------------|--------------------------|------------------------|----------------------------------------|
| Revenues | | | | | |
| Investment Income | 518 | 565 | 310 | 310 | (255) |
| Other Revenues | 2,101 | - | - | - | - |
| Total Revenues | 2,619 | 565 | 310 | 310 | (255) |
| Expenditures | | | | | |
| Capital Outlay | 10,097 | 15,000 | 8,000 | 19,890 | 4,890 |
| Total Expenditures | 10,097 | 15,000 | 8,000 | 19,890 | 4,890 |
| Surplus/(Deficit) | (7,478) | (14,435) | (7,690) | (19,580) | (5,145) |

Foreign Fire Fund

The Foreign Fire Fund was established in 2002 in accordance with state statute 65 ILCS 5/11-10-2. Per this statute, the revenues accounted for in this fund are restricted for use by direction of the Foreign Fire Insurance Tax Board. The revenues are derived from a 2% charge on the premiums received from companies that are not incorporated in the State of Illinois, but that are engaged in providing fire insurance within the Village. Expenditures approved by the Foreign Fire Insurance Tax Board must benefit everyone within the Fire Department. The funds will be utilized as required to assist the Fire Department in continuing to deliver its high standard of service.

| Foreign Fire Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|---------------------------|-----------------|----------------|------------------|----------------|-------------------------------|
| Revenues | | | | | |
| Investment Income | 3,997 | 4,000 | 2,000 | 1,800 | (2,200) |
| Other Revenues | 119,285 | 120,000 | 144,761 | 155,000 | 35,000 |
| Total Revenues | 123,282 | 124,000 | 146,761 | 156,800 | 32,800 |
| Expenditures | | | | | |
| Contractual | 13,674 | 14,460 | 13,403 | 15,053 | 593 |
| Commodities | 157,661 | 99,170 | 136,500 | 99,090 | (80) |
| Total Expenditures | 171,335 | 113,630 | 149,903 | 114,143 | 513 |
| Surplus/(Deficit) | (48,053) | 10,370 | (3,142) | 42,657 | 32,287 |

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 Purpose Bond Series 2013A. GO Refunding Bond Series 2012B was originally issued in 2004 to fund the construction of the Municipal Center and GO Purpose Bond Series 2013A was issued in 2013 to finance the Municipal Center 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. The total 2021 budgeted expenditures are \$2,214,972.

| Corporate Purpose Bonds Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Revenues | | | | | |
| Investment Income | 17,298 | 21,905 | 7,110 | 7,010 | (14,895) |
| Transfers In | 2,228,989 | 2,209,982 | 2,209,982 | 2,213,032 | 3,050 |
| Total Revenues | 2,246,286 | 2,231,887 | 2,217,092 | 2,220,042 | (11,845) |
| Expenditures | | | | | |
| Contractual | 440 | 440 | 440 | 440 | - |
| Other Charges | 2,203,083 | 2,211,483 | 2,211,483 | 2,214,532 | 3,049 |
| Transfers Out | 11,018 | - | - | - | - |
| Total Expenditures | 2,214,541 | 2,211,923 | 2,211,923 | 2,214,972 | 3,049 |
| Surplus/(Deficit) | 31,746 | 19,964 | 5,169 | 5,070 | (14,894) |

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.

| Police Pension Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|---------------------------|-------------------|------------------|-------------------|-------------------|-------------------------------|
| Revenues | | | | | |
| Investment Income | 12,993,371 | 5,550,000 | 7,140,351 | 6,150,000 | 600,000 |
| Other Revenues | 701,306 | 736,313 | 797,721 | 841,596 | 105,283 |
| Contributions & Transfers | 2,460,430 | 3,428,510 | 3,428,510 | 3,428,510 | - |
| Total Revenues | 16,155,107 | 9,714,823 | 11,366,582 | 10,420,106 | 705,283 |
| Expenditures | | | | | |
| Personnel | 5,015,960 | 5,126,004 | 5,451,203 | 5,659,900 | 533,896 |
| Contractual | 146,821 | 151,913 | 160,713 | 176,785 | 24,872 |
| Total Expenditures | 5,162,780 | 5,277,917 | 5,611,916 | 5,836,685 | 558,768 |
| Surplus/(Deficit) | 10,992,327 | 4,436,906 | 5,754,666 | 4,583,421 | 146,515 |

Firefighters' Pension Fund

The Village's sworn fire employees 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.

| Firefighters' Pension Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| Revenues | | | | | |
| Investment Income | 15,588,494 | 6,000,000 | 6,542,946 | 6,800,000 | 800,000 |
| Other Revenues | 868,289 | 861,367 | 860,912 | 908,262 | 46,895 |
| Contributions & Transfers | 4,036,671 | 5,112,536 | 5,112,536 | 5,761,921 | 649,385 |
| Total Revenues | 20,493,453 | 11,973,903 | 12,516,394 | 13,470,183 | 1,496,280 |
| Expenditures | | | | | |
| Personnel | 6,367,260 | 6,441,380 | 6,957,899 | 7,119,069 | 677,689 |
| Contractual | 233,818 | 238,787 | 233,748 | 257,122 | 18,335 |
| Total Expenditures | 6,601,078 | 6,680,167 | 7,191,647 | 7,376,191 | 696,024 |
| Surplus/(Deficit) | 13,892,376 | 5,293,736 | 5,324,747 | 6,093,992 | 800,256 |

Escrow Deposit Fund

The Escrow Deposit Fund is used to account for deposits held by the Village from contractors. The deposits are invested by the Village and the income derived is transferred to the Corporate Fund after deposits are either used or returned.

| Escrow Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|----------------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Revenues | | | | | |
| Investment Income | 29,576 | 28,000 | 19,000 | 10,000 | (18,000) |
| Other Revenues | 6,333 | - | - | - | - |
| Total Revenues | 35,909 | 28,000 | 19,000 | 10,000 | (18,000) |
| Expenditures | | | | | |
| Transfers Out | - | - | - | - | - |
| Total Expenditures | - | - | - | - | - |
| Surplus/(Deficit) | 35,909 | 28,000 | 19,000 | 10,000 | (18,000) |
| Ending Fund Balance/ Net Position | 1,239,316 | 1,267,316 | 1,258,316 | 1,268,316 | 1,000 |

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 pay the debt. 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.

| Special Service Area Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|---------------------------|----------------|----------------|------------------|----------------|-------------------------------|
| Revenues | | | | | |
| Taxes | 365,191 | 358,372 | 358,372 | 351,161 | (7,211) |
| Investment Income | 5,962 | 4,650 | 3,100 | 2,800 | (1,850) |
| Total Revenues | 371,153 | 363,022 | 361,472 | 353,961 | (9,061) |
| Expenditures | | | | | |
| Other Charges | 230,734 | 226,280 | 226,280 | 221,901 | (4,380) |
| Transfers Out | 110,515 | 112,369 | 112,369 | 109,328 | (3,041) |
| Total Expenditures | 341,249 | 338,649 | 338,649 | 331,229 | (7,421) |
| Surplus/(Deficit) | 29,904 | 24,373 | 22,823 | 22,733 | (1,640) |

Glenview Water Fund Summary

| Glenview Water Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|------------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------------------|
| Revenues | | | | | |
| Licenses & Permits | 94,762 | 102,700 | 86,700 | 87,700 | (15,000) |
| Charges For Services | 14,349,997 | 14,205,531 | 14,656,277 | 15,269,004 | 1,063,473 |
| Investment Income | 127,340 | 86,000 | 92,000 | 45,000 | (41,000) |
| Other Revenues | 741,954 | 164,082 | 70,000 | 226,041 | 61,959 |
| Transfers In | 104,411 | 290,781 | 290,781 | 655,684 | 364,903 |
| Total Revenues | 15,418,464 | 14,849,094 | 15,195,758 | 16,283,429 | 1,434,335 |
| Expenditures | | | | | |
| Personnel | 2,305,366 | 2,574,355 | 2,401,070 | 2,896,813 | 322,458 |
| Contractual | 4,984,426 | 5,315,371 | 5,264,814 | 5,687,788 | 372,417 |
| Commodities | 564,959 | 894,204 | 763,057 | 857,258 | (36,946) |
| Other Charges | 1,498,897 | 870,872 | 859,224 | 1,026,555 | 155,683 |
| Capital Outlay | 1,808 | - | - | - | - |
| Interfund Charges | 908,034 | 820,529 | 820,529 | 1,273,812 | 453,283 |
| Capital Projects | 1,752,404 | 4,908,600 | 4,241,936 | 5,714,098 | 805,498 |
| Total Expenditures | 12,015,895 | 15,383,930 | 14,350,630 | 17,456,324 | 2,072,393 |
| Surplus/(Deficit) | 3,402,569 | (534,836) | 845,128 | (1,172,895) | (638,058) |
| Ending Cash and Investments | 6,655,366 | 6,120,530 | 7,500,494 | 6,327,600 | 207,070 |

Glenview Water Fund Revenue Line Item Budget

| Revenues | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|---------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|
| Licenses & Permits | | | | | |
| 420330 - Water/Sewer Connection Charges | 89,920 | 100,000 | 85,000 | 85,000 | (15,000) |
| 420335 - Water Meter | 3,652 | 2,000 | 1,000 | 2,000 | - |
| 420340 - Water Permit | 1,190 | 700 | 700 | 700 | - |
| Total Licenses & Permits | 94,762 | 102,700 | 86,700 | 87,700 | (15,000) |
| Charges For Services | | | | | |
| 440105 - Water Charges | 14,304,106 | 14,189,531 | 14,648,077 | 15,253,004 | 1,063,473 |
| 440115 - Water for Construction | 42,711 | 15,000 | 8,000 | 15,000 | - |
| 440120 - Turn on Charge | 930 | 1,000 | 200 | 1,000 | - |
| 440425 - Reimbursements | 232 | - | - | - | - |
| 480270 - Insurance Recoveries | 2,017 | - | - | - | - |
| Total Charges For Services | 14,347,980 | 14,205,531 | 14,656,277 | 15,269,004 | 1,063,473 |
| Investment Income | | | | | |
| 460120 - Interest-Investment | 127,340 | 86,000 | 92,000 | 45,000 | (41,000) |
| Total Investment Income | 127,340 | 86,000 | 92,000 | 45,000 | (41,000) |
| Other Revenues | | | | | |
| 470925 - Contributions | 479,475 | - | - | - | - |
| 470955 - Late Payment Fees | 216,041 | 150,000 | 60,000 | 216,041 | 66,041 |
| 470999 - Miscellaneous Revenue | 46,438 | 14,082 | 10,000 | 10,000 | (4,082) |
| Total Other Revenues | 741,954 | 164,082 | 70,000 | 226,041 | 61,959 |
| Transfers In | | | | | |
| 490520 - Transfer From Wholesale Water Fund | - | 251,950 | 251,950 | 617,000 | 365,050 |
| 490540 - Transfer From Sewer Fund | 65,634 | - | - | - | - |
| 490755 - Transfer From SSA Fund | 38,777 | 38,831 | 38,831 | 38,684 | (147) |
| Total Transfers In | 104,411 | 290,781 | 290,781 | 655,684 | 364,903 |
| Total Water Fund Revenues | 15,418,464 | 14,849,094 | 15,195,758 | 16,283,429 | 1,434,335 |

Glenview Water Fund Expenditure Line Item Budget

| Glenview Water Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|---------------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Personnel | | | | | |
| 511110 - Regular Salaries | 1,612,621 | 1,724,304 | 1,554,040 | 1,901,115 | 176,811 |
| 511120 - Part Time Salaries | 10,789 | 10,659 | 6,944 | 13,633 | 2,974 |
| 511210 - Overtime Salaries | 153,949 | 139,290 | 138,418 | 163,897 | 24,607 |
| 511240 - Longevity Pay | 25,059 | 25,186 | 25,186 | 29,794 | 4,608 |
| 511270 - Vacation Buy Back | 2,104 | 2,500 | 2,706 | 2,775 | 275 |
| 512110 - Deferred Comp | 1,373 | 1,510 | 1,574 | 1,009 | (501) |
| 512120 - Auto Allowance | 1,673 | 1,800 | 1,828 | 1,350 | (450) |
| 514110 - FICA Payments | 132,566 | 144,700 | 131,812 | 161,049 | 16,349 |
| 514210 - IMRF Payments | 177,303 | 232,978 | 215,939 | 249,032 | 16,054 |
| 514212 - Pension Expense - IMRF/GASB 68 | (74,550) | - | - | - | - |
| 514213 - GASB 75 OPEB Expense | (26,583) | - | - | - | - |
| 514410 - Health Insurance | 288,312 | 290,678 | 290,678 | 371,159 | 80,481 |
| 515305 - Bonus Program | - | - | 29,695 | - | - |
| 515700 - Certification Pay | 750 | 750 | 2,250 | 2,000 | 1,250 |
| Total Personnel | 2,305,366 | 2,574,355 | 2,401,070 | 2,896,813 | 322,458 |
| Contractual | | | | | |
| 521140 - Audit Services | 3,574 | 3,810 | 3,078 | 3,964 | 154 |
| 521150 - Bank Service Charges | 60,921 | 59,441 | 60,550 | 60,741 | 1,300 |
| 521205 - Finance & Accounting Services | 69,570 | 71,959 | 70,237 | 71,667 | (292) |
| 521215 - Information Technology Services | 26,746 | 34,549 | 33,424 | 37,256 | 2,707 |
| 521290 - Other Professional Service | 208,802 | 228,108 | 189,901 | 258,188 | 30,080 |
| 521295 - PW Outsourced Svcs & Contract Mgmt | 263,528 | 308,383 | 307,613 | 305,106 | (3,277) |
| 521540 - Outside Litigation | 3,486 | 4,125 | 1,290 | 1,290 | (2,835) |
| 522115 - Cell Phone Service & Equipment | 6,470 | 6,768 | 6,768 | 6,364 | (405) |
| 522120 - Document Destruction | - | 100 | 100 | 100 | - |
| 522125 - Dues, Memberships, Subscriptions | 4,006 | 3,228 | 3,228 | 3,228 | - |
| 522145 - Postage | 27,307 | 25,470 | 20,750 | 19,660 | (5,810) |
| 522150 - Printing And Publishing | 1,405 | 1,500 | 1,500 | 1,650 | 150 |
| 522155 - Rentals | 17,048 | 3,700 | 2,522 | 2,650 | (1,050) |
| 522160 - Software Licensing | 68,733 | 126,147 | 86,963 | 92,767 | (33,380) |
| 522170 - Telephone | 7,158 | 6,495 | 6,495 | 7,067 | 572 |
| 522210 - Building Maintenance | 35,116 | 30,781 | 30,780 | 30,780 | (1) |
| 522215 - Building Repairs | 6,385 | 10,000 | 10,000 | 10,000 | - |
| 522225 - Electrical Repairs | 368 | 500 | 350 | 500 | - |
| 522240 - Gas Detector Maintenance | 509 | 7,000 | 6,500 | 1,600 | (5,400) |
| 522245 - Grounds Maintenance | - | 1,500 | 1,000 | 1,700 | 200 |
| 522260 - Mechanical Repairs | 313 | 1,000 | 500 | 1,000 | - |
| 524025 - East Pump Station Operations | 12,448 | 11,500 | 11,500 | 11,500 | - |
| 524040 - Pw Disposal Fees | 86,973 | 117,180 | 117,180 | 119,524 | 2,344 |
| 524046 - Locates | 10,316 | 103,367 | 103,367 | 103,367 | - |
| 524060 - Supply And Metering | - | 3,000 | 1,500 | 3,000 | - |
| 524070 - Water Distribution Costs | 194,859 | 336,898 | 336,898 | 341,514 | 4,616 |
| 524075 - Water Purchases | 3,862,850 | 3,802,862 | 3,844,820 | 4,185,605 | 382,743 |
| 524080 - Pump Station Operations | 5,537 | 6,000 | 6,000 | 6,000 | - |
| Total Contractual | 4,984,426 | 5,315,371 | 5,264,814 | 5,687,788 | 372,417 |
| Commodities | | | | | |
| 531020 - Asphalt | 29,453 | 146,928 | 142,536 | 142,536 | (4,392) |
| 531021 - Concrete | 17,821 | 153,620 | 127,965 | 129,041 | (24,579) |
| 531030 - Batteries (Specialized) | - | - | 160 | 660 | 660 |
| 531070 - Computer/Printer/Copier Toner | - | 2,200 | 1,225 | 1,588 | (612) |

| | 2019 | 2020 | 2020 | 2021 | 2021 Bud. |
|----------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Glenview Water Fund | Actual | Budget | Estimate | Budget | vs. 2020 Bud. |
| 531080 - Electronic Eqpt & Supplies | 1,500 | 4,983 | 5,583 | 8,647 | 3,664 |
| 531085 - Eqpt Mnce Repair Supplies | 902 | - | - | - | - |
| 531100 - Fuel | - | 1,000 | 500 | 1,000 | - |
| 531135 - Limestone | 54,952 | 54,768 | 54,768 | 54,768 | - |
| 531136 - Topsoil | 5,637 | 12,160 | 12,160 | 12,282 | 122 |
| 531145 - Natural Gas | 10,493 | 11,000 | 11,000 | 11,000 | - |
| 531155 - Operational Supplies | 193,470 | 202,000 | 157,000 | 216,750 | 14,750 |
| 531176 - Hydrants | 24,227 | 45,000 | 40,000 | 40,000 | (5,000) |
| 531200 - Rentals | 442 | - | - | - | - |
| 531205 - Safety Equipment | 7,097 | 11,470 | 11,085 | 6,670 | (4,800) |
| 531230 - Uniforms/Shoes | 7,840 | 9,075 | 9,075 | 7,316 | (1,759) |
| 531235 - Electricity | 199,388 | 240,000 | 190,000 | 225,000 | (15,000) |
| 535050 - Other Supplies Tools | 11,738 | - | - | - | - |
| Total Commodities | 564,959 | 894,204 | 763,057 | 857,258 | (36,946) |
| Other Charges | | | | | |
| 540031 - Loan Interest | 108,284 | 97,610 | 97,610 | 82,419 | (15,191) |
| 540110 - Depreciation | 1,430,838 | - | - | - | - |
| 540195 - Bad Debt Expense | (45,725) | - | - | - | - |
| 540225 - Loan Principal | - | 759,479 | 759,479 | 928,253 | 168,774 |
| 540300 - Training | 5,500 | 13,783 | 2,135 | 15,883 | 2,100 |
| Total Other Charges | 1,498,897 | 870,872 | 859,224 | 1,026,555 | 155,683 |
| Capital Outlay | | | | | |
| 550015 - Machinery & Equipment | 1,808 | - | - | - | - |
| Total Capital Outlay | 1,808 | - | - | - | - |
| Interfund Charges | | | | | |
| 560010 - CERF Charges | 154,002 | 148,046 | 148,046 | 148,046 | - |
| 560040 - FRRF Charges | 380,547 | 271,434 | 271,434 | 683,136 | 411,702 |
| 560070 - General Liability Insurance | 112,232 | 129,421 | 129,421 | 171,705 | 42,284 |
| 560090 - MERF Charges | 179,588 | 163,902 | 163,902 | 132,796 | (31,106) |
| 560095 - MERF Accident Charges | 6,074 | - | - | - | - |
| 560100 - Risk Management Fixed Charges | 75,591 | 107,726 | 107,726 | 138,129 | 30,403 |
| Total Interfund Charges | 908,034 | 820,529 | 820,529 | 1,273,812 | 453,283 |
| Capital Projects | | | | | |
| 572019 - 2019 Capital Projects | 1,752,404 | - | 899 | - | - |
| 572020 - 2020 Capital Projects | - | 4,908,600 | 4,241,037 | 609,154 | (4,299,446) |
| 572021 - 2021 Capital Projects | - | - | - | 5,104,944 | 5,104,944 |
| Total Capital Projects | 1,752,404 | 4,908,600 | 4,241,936 | 5,714,098 | 805,498 |
| Glenview Water Fund Total | 12,015,895 | 15,383,930 | 14,350,630 | 17,456,324 | 2,072,393 |

Glenview Water Fund

The Glenview Water Fund (“Water Fund”) is an enterprise fund which means the fund operates as an independent business with revenues, fully funded expenses, transfers, and financial results. This fund is used to account for the revenue and expense activities associated with the delivery of water to customers.

The Glenview Water Fund includes operational activities performed by the following departments: Public Works, Administrative Services, and Community Development. The Public Works Department performs general maintenance on the system such as water main break repairs, hydrant flushing, meter replacements, and water quality testing. The Administrative Services Department performs support activities to assist with service operations. These activities include responding to water and sewer customer inquiries, water, and sewer billing, accounts payable, payroll, financial support, information technology support and geographic information system (GIS) mapping. The Community Development Department supports long-term infrastructure improvements including planning, design, project management and construction of the water main projects for capital improvements. These projects could include a new water main or replacement of the deteriorated infrastructure.

The Village’s water customer base includes approximately 16,000 customers, 1,820 of whom are in unincorporated Glenview. 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.

Revenues

Licenses & Permits

| | | |
|----------------------------------------|--------------------|--------------------|
| Water Connection Charges 420330 | 2020 Budget | 2021 Budget |
| | \$100,000 | \$85,000 |

Accounts for charges assessed to a homeowner or a business that wishes to connect to the Village water system. A connection charge is assessed per the Village’s Municipal Code and then a permit is issued for construction. Applicants shall be charged as provided in section 30-1 of the Municipal code, in addition to paying and all fees for materials and labor related to such connections at the time the application is made.

Connection charges vary depending on the number of homeowners or businesses that are connecting to the Village’s water system in a given year. Based on an analysis of prior year and year-to-date receipts, the Village is budgeting \$85,000 in Water Connection Charges, which is level with the 2020 Projection. In 2018 there was a large one-time payment of \$58,800. The Village does not anticipate to receive this large of a payment again.

| | 2018 | 2019 | 2020 Estimate | 2021 Budget |
|---------------------------------|-----------|----------|---------------|-------------|
| Water Connection Charges | \$200,549 | \$89,920 | \$85,000 | \$85,000 |
| Percentage Change | - | (55.20%) | (5.47%) | - |

| | | |
|---------------------------|--------------------|--------------------|
| Water Meter 420335 | 2020 Budget | 2021 Budget |
| | \$2,000 | \$2,000 |

Accounts for water meters used for construction by residents, but not returned to the Village. There is a \$96 fee for each water meter that is not returned. Although 2016 only had ten unreturned water meters, the years 2017 through 2019 had more than twenty water meters that were used by residents and not returned. Based on these historical numbers, the Village estimates that approximately twenty water meters used by residents for construction will not be returned, resulting in a 2021 budget of \$2,000.

| | | |
|----------------------------|--------------------|--------------------|
| Water Permit 420340 | 2020 Budget | 2021 Budget |
| | \$700 | \$700 |

Accounts for fire hydrant meter permits to provide convenient access to water from fire hydrants to qualified applicants. Applicants are charged a \$35.00 hydrant permit fee. From 2016 to 2018, the Village received approximately twenty hydrant permit application fees, resulting in around \$700 annually. In 2019, the Village received thirty-four application fees. The Village’s 2021 budget of \$700 is based on historical activity dating back to 2016. The Village is budgeting to receive twenty applications for hydrant meter permits in 2021, resulting in a budget of \$700.

Charges for Services

| | | |
|-----------------------------|---------------------|---------------------|
| Water Charges 440105 | 2020 Budget | 2021 Budget |
| | \$14,189,531 | \$15,253,004 |

Accounts for charges that are associated with the delivery of water to residential, commercial, government, industrial and municipal customers that are connected to the Village’s water supply. The Village’s water customer base includes approximately 16,000 customers, 1,820 of whom are in unincorporated Glenview. Approximately 95% of total customers are residential, 4% commercial, and 1% industrial, government and municipal customers. Glenview customers are billed quarterly. The Glenview water system receives potable water from Lake Michigan through the Village of Wilmette. Glenview purchases water from the Village of Wilmette for \$1.87/1,000 gallons. This rate is valid through December 2020, with the next contractual increase taking effect January 2021.

Between September 2015 and summer 2016, the Village replaced all of the water meters with new automated meters. The new meters allow the Village to implement an automated meter reading process that provides better customer service, greater data accuracy and reduced operational costs. The new meters automatically transmit readings wirelessly. This way, the Village can be more efficient and reduce water system costs by preventing manual device recording errors and eliminating time-consuming manual meter reading altogether.

The percentage of gallons purchased from the Village of Wilmette that have been billed to customers by the Village is detailed below:

| GALLONS PURCHASED | | | | | | |
|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2016 | 2017 | 2018 | 2019 | 2020 Est. | 2021 Est. |
| January | 141,425,759 | 158,920,501 | 172,871,770 | 145,607,950 | 139,713,680 | 154,278,475 |
| February | 194,957,188 | 133,388,211 | 142,513,860 | 136,460,630 | 124,141,820 | 134,126,130 |
| March | 146,815,737 | 142,961,974 | 140,970,683 | 128,495,920 | 143,109,600 | 138,884,544 |
| April | 139,803,661 | 131,080,292 | 150,853,134 | 145,726,100 | 133,947,350 | 140,401,719 |
| May | 181,660,540 | 180,596,040 | 175,863,776 | 151,556,020 | 128,356,050 | 159,092,972 |
| June | 227,103,183 | 244,704,876 | 180,266,995 | 145,395,490 | 219,526,030 | 197,473,348 |
| July | 247,356,395 | 227,567,312 | 267,787,124 | 266,700,890 | 269,796,120 | 257,962,861 |
| August | 270,650,394 | 237,080,444 | 243,400,183 | 236,597,630 | 286,786,190 | 250,966,112 |
| September | 215,065,045 | 243,527,334 | 175,835,796 | 189,006,140 | 189,006,140 | 199,343,852 |
| October | 170,694,387 | 190,508,920 | 166,005,130 | 146,545,160 | 146,545,160 | 162,401,093 |
| November | 143,604,269 | 141,425,112 | 134,604,090 | 145,973,690 | 145,973,690 | 141,994,146 |
| December | 150,911,294 | 137,953,188 | 141,448,290 | 128,110,700 | 128,110,700 | 133,905,720 |
| | 2,230,047,852 | 2,169,714,206 | 2,092,420,830 | 1,966,176,320 | 2,055,012,530 | 2,070,830,972 |
| Percentage Billed | 85.83% | 90.96% | 90.80% | 89.50% | 89.50% | N/A |

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 to a recovery percentage of 15% by 2022. The new rates were adopted and were increased starting in 2018. The fixed and consumption rates for 2019, 2020, and 2021 are detailed in the table below:

| Village Water Rates | | | |
|-----------------------------------------|----------|------------|------------|
| Meter Size | 2019 | 2020 | 2021 |
| 5/8" & 3/4S" – Fixed Rate | \$12.00 | \$14.30 | \$17.38 |
| 3/4" – Fixed Rate | \$17.13 | \$19.90 | \$23.59 |
| 1" – Fixed Rate | \$26.20 | \$29.17 | \$33.13 |
| 1 1/2" – Fixed Rate | \$59.06 | \$69.80 | \$84.17 |
| 2" – Fixed Rate | \$107.95 | \$136.34 | \$175.70 |
| 3" – Fixed Rate | \$245.93 | \$331.50 | \$455.98 |
| 4" – Fixed Rate | \$421.57 | \$595.19 | \$857.49 |
| 6" – Fixed Rate | \$698.97 | \$898.50 | \$1,178.61 |
| 8" – Fixed Rate | \$977.53 | \$1,174.82 | \$1,440.78 |
| Consumption Rate (per 1,000 gal) | \$6.87 | \$7.01 | \$7.08 |
| % Change in Consumption Rates | 1.00% | 2.00% | 1.00% |
| % of Revenues - Fixed Charge | 10.41% | 11.97% | 13.49% |

Water Charges are budgeted to be \$15,253,004 in 2021, which is \$604,927 over the 2020 estimated revenues. The budgeted amount takes an average of the previous four years' water usage. The 2021 budget projects a steady consumption in gallons purchased

| | | |
|--------------------------------------|--------------------|--------------------|
| Water for Construction 440115 | 2020 Budget | 2021 Budget |
| | \$15,000 | \$15,000 |

Accounts for charges assessed to customers for water equipment used for construction. These charges fluctuate depending the amount and type of construction conducted in the Village each year. Since 2014, the Village has received between \$4,000 and \$56,000 in annual receipts due to large, one-time payments for water equipment that are made on an inconsistent basis. In light of this, the Village is budgeting \$15,000 in receipts for 2021, which is higher than the 2020 estimate of \$8,000. 2020 is estimated to be under budget due in part to the effect of COVID on construction.

| | 2018 | 2019 | 2020 Estimate | 2021 Budget |
|-------------------------------|----------|----------|---------------|-------------|
| Water for Construction | \$26,116 | \$42,711 | \$8,000 | \$15,000 |
| Percentage Change | - | 63.50% | (81.30%) | 87.50% |

| | | |
|------------------------------|--------------------|--------------------|
| Turn on Charge 440120 | 2020 Budget | 2021 Budget |
| | \$1,000 | \$1,000 |

Accounts for charges assessed to customers to turn-on and turn-off their water supply. A \$40 service fee is applied to a resident’s account per trip for any call to such premises by a Village employee that is necessary because of the nonpayment of the water or sewer charge. The reinstatement fee varies depending on when the payment is made and when the water is to be turned on. The 2021 budget is being kept flat with 2020.

| Payment Made | Water Turned On | Reinstatement Fee |
|------------------------------------------------------------|---------------------------|-----------------------------------------|
| 8 a.m. to 3 p.m. Monday-Friday | Same Business Day | \$80 (\$40 turn-off and \$40 turn-on) |
| 3 p.m. to 5 p.m. Monday-Friday | Same Business Day | \$290 (\$40 turn-off and \$250 turn-on) |
| 3 p.m. to 5 p.m. Monday-Friday | Next Business Day | \$80 (\$40 turn-off and \$40 turn-on) |
| 5 p.m. to 8 a.m. Monday-Friday or Weekends/Holidays | Same or Next Business Day | \$290 (\$40 turn-off and \$250 turn-on) |

Investment Income

| | | |
|-------------------------------------|--------------------|--------------------|
| Interest – Investment 460120 | 2020 Budget | 2021 Budget |
| | \$86,000 | \$45,000 |

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Benchmark interest rates have been drastically cut in order to help stimulate the economy in response to COVID-19. As a result, the 2021 budget of \$45,000 is lower than the 2020 budget.

Other Revenues

| | | |
|---------------------------------|--------------------|--------------------|
| Late Payment Fees 470955 | 2020 Budget | 2021 Budget |
| | \$150,000 | \$216,041 |

Accounts for late fees assessed to water bills that are not paid by the due date. Based on historical fees, the Village is budgeting \$216,041 in 2021. This is significantly higher than the 2020 estimate of \$60,000, as late payment fees were waived for a portion of 2020 due to COVID. Late payment fees vary on a year-to-year basis and are difficult to predict.

| | 2018 | 2019 | 2020 Estimate | 2021 Budget |
|--------------------------|-----------|-----------|---------------|-------------|
| Late Payment Fees | \$191,608 | \$216,041 | \$60,000 | \$216,041 |
| Percentage Change | - | 12.75% | (72.20%) | 260% |

| | | |
|-------------------------------------|--------------------|--------------------|
| Miscellaneous Revenue 470999 | 2020 Budget | 2021 Budget |
| | \$14,082 | \$10,000 |

Accounts for revenue derived from various sources such as a portion of the water meter equipment and usage charges (the charges are split between the Water for Construction and Miscellaneous Revenue accounts), a \$25 service charges applied to a customer's account for each check that is returned or ACH payment that is not honored by the bank and a \$25 service fee applied to a customer's account each time a water service shut-off notice is issued to the service address.

Transfers In

| | | |
|--------------------------------------------------|--------------------|--------------------|
| Transfer from Wholesale Water Fund 490520 | 2020 Budget | 2021 Budget |
| | \$251,950 | \$617,000 |

Accounts for a transfer from the Wholesale Water Fund for the pro rata share of the operating and maintenance Water Fund costs that are incurred in the service of delivering water to wholesale water customers. The 2021 budget is up from 2020 due to the 2021 budget including a full year of costs for Aqua.

| | | |
|--------------------------------------|--------------------|--------------------|
| Transfer from SSA Fund 490755 | 2020 Budget | 2021 Budget |
| | \$38,831 | \$38,684 |

Accounts for transfers from the Special Service Area Bond Fund for capital projects.

Expenditures

Personnel

| | | |
|--------------------------------|--------------------|--------------------|
| Regular Salaries 511110 | 2020 Budget | 2021 Budget |
| | \$1,724,304 | \$1,901,115 |

Accounts for the portion of the salary expense for the full-time positions listed below allocated to the Water Fund. The 2021 budget includes a 2.5% merit pay pool for non-union positions and 2.75% for union positions. The 2021 budget has decreased by eight positions (three MEOs, one superintendent, one Assistant to the Village Manager, the Lead Facilities Technician, the Village Engineer, and the Engineering Technician). The responsibilities of these positions are being absorbed by current staff and/or fulfilled

through contractual services. These decreases are offset by increasing the allocation for most Public Works positions from 46% to 59% in addition to allocating a portion of two more Management Analysts salaries to the Water Fund.

| Salary Allocation by Fund | | | | | | |
|---------------------------------|------|------------------------|-------|-----------------|-------|--------------------------------|
| Position | Corp | TIF Funds* | Water | Wholesale Water | Sewer | Other Funds |
| (2) Assist. to the Village Mgr. | 40% | | 30% | 5% | 5% | 15% - Ins. & Risk 5% - FRRF |
| Special Projects Mgr. | 90% | | 10% | - | - | - |
| Dir. of Admin. Serv. | 80% | | 15% | - | 4% | 1% - Commuter |
| Deputy Dir. of Admin Serv. | 58% | 5% - WGT 30% - STAF | 3% | - | 1% | 3% - Commuter |
| Resolution Center Supervisor | 80% | | 15% | - | 5% | - |
| (3) Customer Serv. Rep. II | 80% | | 15% | - | 5% | - |
| Utility Billing Rep. | - | | 90% | - | 10% | - |
| Deputy Dir. of Public Works | 30% | | 59% | 2% | 9% | - |
| Management Analyst II | 40% | | 30% | 5% | 5% | 15% - Ins. & Risk 5% - FRRF |
| (2) Management Analyst I | 40% | | 30% | 5% | 5% | 15% - Ins. & Risk 5% - FRRF |
| Admin. Coordinator | 30% | | 59% | 2% | 9% | - |
| (1) PW Supt. | 30% | | 59% | 2% | 9% | - |
| (5) PW Supervisors | 30% | | 59% | 2% | 9% | - |
| (2) Field Inspector | 30% | | 59% | 2% | 9% | - |
| (17) MEO | 30% | | 59% | 2% | 9% | - |
| Facilities Supervisor | 30% | | 59% | 2% | 9% | - |
| Facilities Technician | 30% | | 59% | 2% | 9% | - |
| Dir. of Comm. Dev. | 48% | 30% - STAF | 15% | - | 7% | - |
| Engineering Division Mgr. | 40% | 20% - STAF | 25% | - | 15% | - |
| Engineering Project Mgr. | 60% | | 25% | - | 15% | - |
| (2) Sanitarian | 95% | | 5% | - | - | - |

*TIF Funds include Waukegan/Golf TIF (WGT) and the Special Tax Allocation Fund (STAF)

| Part-Time Salaries 511120 | 2020 Budget | 2021 Budget |
|---------------------------|-------------|-------------|
| | \$10,659 | \$13,633 |

Accounts for 15% of the salary expense for the two part-time Customer Service Representatives and 30% of the salary expense for one Administrative Intern. The 2021 budget includes a 2.5% salary increase.

| | | |
|---------------------------------|--------------------|--------------------|
| Overtime Salaries 511210 | 2020 Budget | 2021 Budget |
| | \$139,290 | \$163,897 |

Accounts for a portion of the overtime salary expense for non-exempt personnel allocated to Water. The 2021 budget is based on the Village's hybrid model that leverages the value of in-house PW staff and outside contractors through outsourcing to perform typical PW functions such as locate services, hydrant flushing, valve exercising, etc. This is based on a three-year average.

| | | |
|-----------------------------|--------------------|--------------------|
| Longevity Pay 511240 | 2020 Budget | 2021 Budget |
| | \$25,186 | \$29,794 |

Accounts for a portion of longevity compensation paid to non-exempt employees. Longevity is paid to Public Works union employees with 7 or more years of service hired prior to 1/1/15 (16 employees) and non-union non-exempt employees with 7 or more years of service hired prior to 7/17/2012 (13 employees). Longevity amounts are included in union contracts and the employee handbook at a specific point in time and are increased annually based on the annual September change in CPI. The estimated change in CPI is 1.7% based on prior year change. Longevity is allocated across funds in the same proportions as regular salaries.

| | | |
|---------------------------------|--------------------|--------------------|
| Vacation Buy Back 511270 | 2020 Budget | 2021 Budget |
| | \$2,500 | \$2,775 |

Accounts for the vacation time compensation paid to employees who are primarily allocated to the Water Fund for a certain number of accrued and unused vacation hours in accordance with the Employee Handbook. The 2021 budget is based on a three-year trend.

| | | |
|-------------------------------------|--------------------|--------------------|
| Deferred Compensation 512110 | 2020 Budget | 2021 Budget |
| | \$1,510 | \$1,009 |

Accounts for the same portion of deferred compensation as the regular salary allocation for the Director of Administrative Services and the Director of Community Development at 3% of their base salary per the employee handbook.

| | | |
|------------------------------|--------------------|--------------------|
| Auto Allowance 512120 | 2020 Budget | 2021 Budget |
| | \$1,800 | \$1,350 |

Accounts for the same portion of the auto allowance as the regular salary allocation for the Director of Administrative Services and the Director of Community Development at \$6,000 each per the employee handbook.

| | | |
|-----------------------------|--------------------|--------------------|
| FICA Payments 514110 | 2020 Budget | 2021 Budget |
| | \$144,700 | \$161,049 |

Accounts for a portion of the employer FICA (Social Security (6.2%) and Medicare (1.45%)) payments applied to the FICA Wages (salaries, longevity pay, vacation buy back, deferred compensation and auto allowance).

| | | |
|-----------------------------|--------------------|--------------------|
| IMRF Payments 514210 | 2020 Budget | 2021 Budget |
| | \$232,978 | \$249,032 |

Accounts for a portion of the employers share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2021 employer rate is 11.79% of IMRF wages. The 2021 rate is 3.9% lower than the 2020 rate of 12.27%.

| | | |
|--------------------------------|--------------------|--------------------|
| Health Insurance 514410 | 2020 Budget | 2021 Budget |
| | \$290,678 | \$371,159 |

Accounts for a portion the health insurance coverage for eligible participants. The Village offers employees choices between two plans which include an HMO option and a PPO option.

| | | |
|---------------------------------|--------------------|--------------------|
| Certification Pay 515700 | 2020 Budget | 2021 Budget |
| | \$750 | \$2,000 |

Accounts for the certification pay for employees maintaining a water license.

Contractual

| | | |
|------------------------------|--------------------|--------------------|
| Audit Services 521140 | 2020 Budget | 2021 Budget |
| | \$3,810 | \$3,964 |

Audit services were competitively bid in 2017 and a five-year contract with a five-year extension was entered into with Baker Tilly Virchow Krause, LLP (“Baker Tilly”). The financial charge for service is calculated by resource demand across funds and updated annually and are shown in the table to the right. Fund specific accounts are charged for special projects such as the annual Waukegan/Golf TIF report and The Glen TIF Compliance Report. The 2021 allocation to the enterprise funds were increased by 1.5% with a commensurate reduction in the Corporate Fund allocation reflecting the increase in water rate modeling work. The FY 2021 continues last year’s new line item detail for GATA¹ Audit Services. The total budget for audit services is \$62,600, with a \$3,964 proposed Water Fund FY 2021 budget.

| Financial Services Fund Allocation | |
|-------------------------------------------|---------|
| Corporate Fund | 83.50% |
| Waukegan/Golf TIF Fund | 0.50% |
| Special Tax Allocation Fund | 4.00% |
| Water Fund | 6.00% |
| Wholesale Water Fund | 3.00% |
| Commuter Parking Fund | 1.00% |
| Sanitary Sewer Fund | 2.00% |
| | 100.00% |

| FY 2020 Audit and Related Reporting | Water Fund Allocation | Total Cost | Water Fund Cost |
|--------------------------------------------|------------------------------|-------------------|------------------------|
| Audit Services (Baker Tilly) | 7% | \$46,950 | \$2,817 |

¹ GATA Grant Accountability and Transparency Act (GATA) became Illinois law in 2014 to establish consistent federal compliance requirements for all grants regardless of the source of funding. GATA sets statewide lifecycle grant management requirements. The new State of Illinois reporting and auditing requirements resulted in additional audit work beginning in FY 2019 with the FY 2018 audit. These requirements will continue in the future for years the Village needs to conduct grant reporting.

| | | | |
|----------------------------------------------------------|-----|-----------------|----------------|
| GATA Grant Audit Services (Baker Tilly) | 7% | \$1,750 | \$105 |
| Single Audit Services/Federal Grant (Baker Tilly) | 7% | \$4,920 | \$295 |
| State of IL Comptroller's Report (Baker Tilly) | 7% | \$1,200 | \$72 |
| Other Post-Employment Benefits Update (Actuary) | 15% | \$4,500 | \$675 |
| Continuing Debt Disclosure Annual Report (Piper Sandler) | 0% | \$1,100 | - |
| TIF Reports (The Glen and Waukegan/Golf) | 0% | \$2,180 | - |
| TOTAL | | \$62,600 | \$3,964 |

| | | |
|------------------------------------|--------------------|--------------------|
| Bank Service Charges 521150 | 2020 Budget | 2021 Budget |
| | \$59,441 | \$60,741 |

The Village engages various methods to provide citizens with a range of payment options for commuter parking permits, building permits, Police p-tickets (which are citations issued for violations of local ordinances), ambulance billing and other miscellaneous payments, some of which can be offered on-line. An annual transaction receipt analysis of accounts charged to each fund began in 2017 to determine the subsequent years fund allocation. The table to the right shows the outcome of the receipt activity analysis and the corresponding fund allocations. The Total credit fees are \$94,200, of which the Water Fund supports 65% or \$60,741. For FY 2021, fee increases range from 0-7%.

| Fund Allocations | | | |
|-------------------------|--------------|--------|----------------|
| | Credit Cards | Checks | Ambulance Fees |
| Corporate Fund | 17% | | 100% |
| Water Fund | 65% | 83% | |
| Sanitary Sewer Fund | 13% | 17% | |
| Commuter Parking | 5% | | |

| FY 2021 Bank Service Charges | Water Fund Allocation | Total Cost | Water Fund Cost |
|-------------------------------------|------------------------------|-------------------|------------------------|
| Ambulance credit card fees | 0% | \$1,500 | - |
| American Express | 65% | \$11,000 | \$7,150 |
| Credit cards | 65% | \$77,500 | \$50,375 |
| Vanco check processing | 83% | \$2,700 | \$2,241 |
| Paypal | 65% | \$1,500 | \$975 |
| TOTAL | | \$94,200 | \$60,741 |

| | | |
|-------------------------------------------------|--------------------|--------------------|
| Finance & Accounting Services 521205 | 2020 Budget | 2021 Budget |
| | \$71,959 | \$71,667 |

The Village outsourced financial services to Lauterbach & Amen in 2009. The FY 2021 budget includes comprehensive finance management services provided through 8 full-time staff as well as additional Chief Financial Officer and managerial staff support. The financial charge for service is annually calculated by resource demand across funds as shown in the Financial Services Fund Allocation table (within the Audit Services description). The greatest amounts of activity is in the Corporate Fund. The remaining 15% represents work effort in the other funds. FY 2021 is proposed as a 2.5% base contract increase, for a total contract value of \$1,194,446, with the Water Fund allocation being \$71,667.

| | | |
|-----------------------------------------------|--------------------|--------------------|
| Information Technology Services 521215 | 2020 Budget | 2021 Budget |
| | \$34,549 | \$37,256 |

Information technology (IT) functions are supported through contracted services. The primary IT contract is a managed service provider with on-site technical resources during business hours and after hour's emergency support. The program staffing level is annually reviewed and allocated across funds based on general technology resource demands as shown in the table to the right (no change from 2020). The proposed 2021 budget including the one-time projects is not significantly different than the 2020 budget because there was not a service provider transition cost in 2020.

| Technology Fund Allocation | |
|-----------------------------------|-------|
| Corporate Fund | 90% |
| Special Tax Allocation Fund | 3.25% |
| Water Fund | 5% |
| Sanitary Sewer Fund | 1% |
| Commuter Parking Fund | 0.75% |
| | 100% |

| | Water Fund Allocation | Total Cost | Water Fund Cost |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------------------|------------------------|
| Information Technology | | | |
| <i>The IT contract was outsourced in three solicitations in 2007, 2013 and 2019. The FY 2021 budget proposes \$663,669 for information technology support. The budget anticipates a first phase of transition to a cloud service provider with a total data center service fee of \$20,000, applying the IT funds allocations.</i> | | | |
| <i>One-Time: Also proposed in FY 2021 is a one-time item to redesign the Village website (which was last updated in 2014) in the total amount of \$61,465, applying the IT funds allocations.</i> | | | |
| | 5% | \$745,134 | \$37,256 |

| | | |
|-------------------------------------------|--------------------|--------------------|
| Other Professional Services 521290 | 2020 Budget | 2021 Budget |
| | \$228,108 | \$258,188 |

Accounts for the service fees for outside firms and agencies that support the work of the Water Fund. This includes services managed by the Administrative Services Department as well as Public Works. The main variation between the FY 2020 and FY 2021 for the technology portion of the budget due to the completion of the one-time NextGeneration 911 GIS data enhancement project.

| Description | Allocation% | Cost | Amount |
|------------------------------------------------------------------|--------------------|-------------|---------------|
| Financial Analysis Consulting - Actuary | 10% | \$0 | \$0 |
| Municipal GIS Partners, Inc. | 5% | 208,901 | \$10,445 |
| GIS Consortium Shared Initiatives | 5% | 6,344 | \$317 |
| Photogrammetric Mapping – 10 quarter sections | 5% | \$0 | \$0 |
| Utility Field Data Collection | 60% | \$0 | \$0 |
| Document Scanning Contract | 5% | \$20,000 | \$1,000 |
| FAMS-XL Water/Sewer Financial Model Consulting Services | 83% | \$1,500 | \$1,245 |
| IT Strategic Plan Project: Esignature Implementation Services | 5% | \$2,400 | \$120 |
| Work Orders and Permits Implementation Services | 5% | \$76,226 | \$3,811 |
| WaterSmart Implementation of Single Sign-on with Munis | 83% | \$12,650 | \$10,500 |
| WaterSmart Update Munis Billing File for Utility Billing Upgrade | 83% | \$3,000 | \$2,490 |
| Performance Metric/Budget Tracking /Dashboard implementation | 5% | \$0 | \$0 |
| Wiring Contract - Electrical wiring for IT | 5% | \$1,000 | \$50 |

| Description | Allocation% | Cost | Amount |
|----------------------------------------------------------------------------------------|-------------|--------------|------------------|
| Microwave Link Maintenance | 5% | \$4,770 | \$539 |
| Utility Billing Mail and Bill Print Services | 83% | \$16,500 | \$13,695 |
| Leak alert mailers thru WaterSmart | 83% | \$2,700 | \$2,241 |
| Water Bill Meter Tickets | 83% | \$226 | \$187 |
| SCADA Preventative maintenance, repair and consulting (3-year average and contractual) | 70% | \$45,240 | \$31,668 |
| Water Model and Master Plan Update (contractual agreement) | 90% | \$50,000 | \$45,000 |
| Preventative maintenance and as-needed repair for pump stations | 60% | \$53,800 | \$32,280 |
| Cross connection services (contractual agreement) | 100% | \$57,600 | \$57,600 |
| Large meter testing (contractual agreement) | 100% | \$45,000 | \$45,000 |
| | | TOTAL | \$258,188 |

| PW Outsourced Svcs & Contract Mgmt 521295 | 2020 Budget | 2021 Budget |
|-------------------------------------------|-------------|-------------|
| | \$308,383 | \$305,106 |

Accounts for the outsourced professional services under the Baxter Woodman contract to perform the services below. The first table shows how services are allocated across funds. The second table shows the detail of what is allocated to the Water Fund. Staff reallocated contract management services and the Public Works position for the 2021 budget. Additionally, landscape management services are being brought in-house.

Public Works Outsourced Management Fund Allocation Table

| | Corporate | Water | Sanitary | Wholesale Water | Commuter | Glen-TIF | 2021 Budget |
|---------------------------------------|--------------------|--------------------|------------------|-------------------|-----------------|------------------|------------------|
| Contract Management | (30%) \$19,500 | (59%) \$38,350 | (9%) \$5,850 | (2%) \$1,300 | - | - | \$65,000 |
| Sod Restoration | (10%) \$3,588 | (80%) \$28,715 | (5%) \$1,796 | - | (5%) \$1,796 | - | \$35,895 |
| General Landscaping | (79%) \$180,429 | (9%) \$20,555 | - | - | (3%) \$6,852 | (9%) \$20,555 | \$228,391 |
| Landscaping & Weed Control | (100%) \$27,712 | - | - | - | - | - | \$27,712 |
| Landscaping Special Projects | (100%) \$26,179 | - | - | - | - | - | \$26,179 |
| Public Works Director | (30%) \$59,810 | (59%) \$117,626 | (9%) \$17,943 | (2%) \$3,987 | - | - | \$199,366 |
| Water Operator | - | (80%) \$99,860 | - | (20%) \$24,966 | - | - | \$124,826 |
| Total Cost | \$317,218 | \$305,106 | \$25,589 | \$30,253 | \$8,648 | \$20,555 | \$707,369 |

Public Works Outsourced Management Water Fund Detail

| Description | Unit Measure | Qty | Unit Cost | Total Cost | Water Fund Cost |
|----------------------------------------------------------------|--------------|-----|-----------|------------|-----------------|
| Contract management for routine monthly maintenance | Monthly | 12 | \$5,417 | \$65,000 | \$38,350 |
| Sod restoration services | Hourly | 200 | \$199 | \$35,895 | \$28,715 |
| General landscape monthly maintenance (mowing, watering, etc.) | Monthly | 12 | \$19,033 | \$228,391 | \$20,555 |

| | | | | | |
|-----------------------------------------------------------------|--------|-------|-------|------------------|------------------|
| Landscaping and weed control for the floodway buyout properties | Hourly | 200 | \$139 | \$27,712 | \$0 |
| Landscaping T*M (special projects) | Hourly | 144 | \$186 | \$26,719 | \$0 |
| Public Works Director | Hourly | 2,080 | \$96 | \$199,366 | \$117,626 |
| Water Operator | Hourly | 1,200 | \$104 | \$124,826 | \$99,860 |
| TOTAL | | | | \$707,369 | \$305,106 |

| | | |
|----------------------------------|--------------------|--------------------|
| Outside Litigation 521540 | 2020 Budget | 2021 Budget |
| | \$4,125 | \$1,290 |

Accounts for the cost of labor attorneys for personnel matters and special projects. The 2021 estimate is \$3,000 and is allocated to the Corporate Fund (45% or \$1,350), Water Fund (43% or \$1,290), and Sewer Fund (12% or \$360).

| | | |
|--------------------------------------------------|--------------------|--------------------|
| Cell Phone Service & Equipment 522115 | 2020 Budget | 2021 Budget |
| | \$6,768 | \$6,364 |

The FY 2021 budget of \$127,702 for cell phones was projected based on the average FY 2020 expenditures, plus a 2% increase for taxes and account changes. The FY 2010 budget is 6.3% less than the FY 2020 budget due to the reduction in staff use of in-field equipment resulting from smaller staff on-site teams during COVID-19 shelter in place phases. The charges are allocated across funds based on general technology resource demands shown on the Information Technology Fund Allocation table.

| | Water Fund Allocation | Total Cost | Water Fund Cost |
|-------------------------------------------------------------|------------------------------|-------------------|------------------------|
| Cell Phone Service | | | |
| Cellular service for phones and field computers (Verizon) | 5% | \$116,000 | \$5,800 |
| Cellular emergency phones and Board Epacket service (AT&T) | 5% | \$10,000 | \$500 |
| Payphone service at depot stations (Pacific Telemanagement) | 5% | \$1,270 | \$64 |
| Wi-Fi maintenance for depot stations (AT&T) | 0% | \$432 | \$0 |
| TOTAL | | \$127,702 | \$6,364 |

| | | |
|------------------------------------|--------------------|--------------------|
| Document Destruction 522120 | 2020 Budget | 2021 Budget |
| | \$100 | \$100 |

The FY 2021 total budget of \$2,000 supports the biannual destruction of paper documents after they have been scanned and filed electronically following the approval of the Illinois Department of Archives. The Water Fund allocation is 5%, or \$100 per the Information Technology Fund Allocation table.

| | | |
|------------------------------------------------|--------------------|--------------------|
| Dues, Memberships, Subscriptions 522125 | 2020 Budget | 2021 Budget |
| | \$3,228 | \$3,228 |

| Description | Amount |
|---------------------------------------------------------------|----------------|
| American Water Works Association (AWWA) department membership | \$3,168 |
| Water Operator certification | \$60 |
| TOTAL | \$3,228 |

Accounts for the participation in various organizations. The budget is based on confirming annual dues with each organization on an annual basis. These organizational memberships provide services such as training, professional

development, and useful information.

| | | |
|-----------------------|--------------------|--------------------|
| Postage 522145 | 2020 Budget | 2021 Budget |
| | \$25,470 | \$19,660 |

Accounts for 83% or \$18,260 of the total postage cost of \$22,000 for water/sewer utility bills mailed to Village customers and 40% or \$1,400 of the total postage machine lease of \$3,500.

| | | |
|---------------------------------------|--------------------|--------------------|
| Printing and Publishing 522150 | 2020 Budget | 2021 Budget |
| | \$1,500 | \$1,650 |

Accounts for the cost of printing and publishing lead hangers, door tag notifications, meter tickets, and maps. Staff estimates 2021 expenditures will be \$1,650.

| | | |
|-----------------------|--------------------|--------------------|
| Rentals 522155 | 2020 Budget | 2021 Budget |
| | \$3,700 | \$2,650 |

Accounts for the Metra easement lease for the right-of-way along Depot Street in the Central Business District. Based on agreements with Metra and three-year average for equipment rentals, staff estimates the 2021 expenditures will be \$2,650.

| | | |
|----------------------------------|--------------------|--------------------|
| Software Licensing 522160 | 2020 Budget | 2021 Budget |
| | \$126,147 | \$92,767 |

This account includes ongoing software maintenance charges as well as any proposed projects that require software. Initial purchases of software licensing are competitively bid and awarded and ongoing maintenance costs are budgeted annually. The major difference between the 2020 and 2021 budgets is the change from a 3-year total maintenance amount for Watersmart to an annual amount. The charges are allocated across funds based on general technology resource demands, updated annually, and summarized below by function. Software that supports a specific function is charged directly to the appropriate account. For example, utility billing software is charged toward the Water and Sanitary Sewer Funds and the New World software is offset through Joint Dispatch revenue.

| Description | Water Fund Allocation | Total Cost | Water Fund Cost |
|-----------------------------------------|------------------------------|-------------------|------------------------|
| General Software Maintenance | 5% | \$503,717 | \$25,186 |
| Tyler Utility Billing Interface and CIS | 83% | \$9,679 | \$8,034 |

| | | | |
|------------------------------------------------------------------|------|----------|-----------------|
| WaterSmart Annual Software Maintenance | 83% | \$21,896 | \$18,174 |
| FAMS-XL Annual Water/Sewer Financial Model License | 83% | \$3,750 | \$3,133 |
| Utility Management Software HD Sensus SAAS Fee (Core & Main) | 83% | \$32,531 | \$27,001 |
| Performance Metric/Budget Tracking/Dashboard Software | 5% | \$60,000 | \$0 |
| GovIT Strategic Plan Implemented Projects - Software Maintenance | 5% | \$13,514 | \$676 |
| SCADA Annual Maintenance | 100% | \$8,215 | \$8,215 |
| WIN-911 SCADA Support Software | 100% | \$1,150 | \$1,150 |
| Annual Timekeeping Software Maintenance | 5% | \$12,720 | \$636 |
| Dispatch Schedule Software Maintenance | 5% | \$3,935 | \$197 |
| Fire Scheduling Software Maintenance | 5% | \$7,305 | \$365 |
| TOTAL | | | \$92,767 |

| | | |
|-------------------------|--------------------|--------------------|
| Telephone 522170 | 2020 Budget | 2021 Budget |
| | \$6,495 | \$7,067 |

The FY 2021 budget for general telephone service, 911 lines, and fiber connection charges for the Village and its Dispatch partners. The budget was projected based on the average FY 2020 expenditures, reduced by savings from renegotiated contracts. The charges are allocated across funds based on general technology resource demands shown on the Information Technology Fund Allocation table. The FY 2021 total proposed budget for general voice and data services is \$141,345 of which 5% or \$7,067 is allocated to the Water Fund.

| | | |
|------------------------------------|--------------------|--------------------|
| Building Maintenance 522210 | 2020 Budget | 2021 Budget |
| | \$30,781 | \$30,780 |

Accounts for maintenance costs of Village-owned facilities including but not limited to the following:

| Description | Contractor | Contract Term | Unit Measure | Qty | Unit Cost | Total Cost |
|------------------------------------------------------|----------------------|-----------------|----------------|-----|-----------|-----------------|
| Backflow Testing | DeFranco Plumbing | 2019-2020 | Annual service | 1 | \$980 | \$980 |
| Custodial Services (5% of contract) | TBD | 2020- | Monthly | 12 | \$1,042 | \$12,500 |
| Fire Protection | U.S. Fire and Safety | Quoted annually | Annual service | 1 | \$1,700 | \$1,700 |
| Generator Preventative Maintenance (30% of contract) | Midwest | 2019-2021 | Monthly | 12 | \$1,250 | \$15,000 |
| Pump Inspection | N/A | N/A | Annual | 1 | \$600 | \$600 |
| TOTAL | | | | | | \$30,780 |

| | | |
|--------------------------------|--------------------|--------------------|
| Building Repairs 522215 | 2020 Budget | 2021 Budget |
| | \$10,000 | \$10,000 |

Accounts for repairs at pump station facilities. Based on a three-year average and estimated future work, staff estimates 2021 expenditures will be \$10,000.

| | | |
|----------------------------------|--------------------|--------------------|
| Electrical Repairs 522225 | 2020 Budget | 2021 Budget |
| | \$500 | \$500 |

Accounts for testing and calibration of utility locate devices and 2% of the cost of electrical repairs of facilities. Based on a three-year average, staff estimates 2021 expenditures will be \$500.

| | | |
|------------------------------------------------------|--------------------|--------------------|
| Gas Detector Maintenance & Repairs 522240 | 2020 Budget | 2021 Budget |
| | \$7,000 | \$1,600 |

Accounts for payments for gas meter maintenance at the Village's East and West pumps. Based on a three-year average, staff estimates 2021 expenditures will be \$1,600.

| | | |
|-----------------------------------|--------------------|--------------------|
| Grounds Maintenance 522245 | 2020 Budget | 2021 Budget |
| | \$1,500 | \$1,700 |

Accounts for fence repairs as a result of water system maintenance. Based on a three-year average and a 5% allocation, staff estimates 2021 expenditures will be \$1,700.

| | | |
|----------------------------------|--------------------|--------------------|
| Mechanical Repairs 522260 | 2020 Budget | 2021 Budget |
| | \$1,000 | \$1,000 |

Accounts for the maintenance and repairs to HVAC equipment, generators, elevators and boilers. Based on a three-year average, staff estimates 2021 expenditures will be \$1,000.

| | | |
|--------------------------------------------|--------------------|--------------------|
| East Pump Station Operations 524025 | 2020 Budget | 2021 Budget |
| | \$11,500 | 11,500 |

Accounts for the following services related to the East Pump Station. The 2021 budget is based on the three-year average and contractual rates.

| Service | Amount |
|------------------------------|-----------------|
| Cathodic protection services | \$5,000 |
| Water quality lab testing | \$5,000 |
| Vibration pump testing | \$1,500 |
| TOTAL | \$11,500 |

| | | |
|--------------------------------|--------------------|--------------------|
| PW Disposal Fees 524040 | 2020 Budget | 2021 Budget |
| | \$117,180 | \$119,524 |

Accounts for the hauling of spoil from street sweeping and spoil from street excavations. Based on a three-year average of work, the hauling of spoil is allocated 20% to the Corporate Fund, 70% to the Water Fund and 10% to the Sanitary Sewer Fund.

| Description | Unit measure | Qty | Unit price | Total cost | Corporate Fund Cost | Water Fund Cost | Sanitary Sewer Fund Cost |
|--------------------------|--------------|----------|------------|------------------|---------------------|------------------|--------------------------|
| Hauling of spoil | Tons | 600 tons | \$275 | \$165,240 | \$33,048 | \$115,668 | \$16,524 |
| Hauling of spoil-asphalt | Tons | 27 tons | \$204 | \$5,509 | \$1,102 | \$3,856 | \$551 |
| TOTAL | | | | \$170,749 | \$34,150 | \$119,524 | \$17,075 |

| | | |
|-----------------------|--------------------|--------------------|
| Locates 524046 | 2020 Budget | 2021 Budget |
| | \$103,367 | \$103,367 |

Locate Subscription

Accounts for the cost associated with locating underground utilities prior to digging or excavating. The 2021 budget is based on an annual subscription with JULIE locates.

| Locates Subscription Fund Allocation table | |
|---------------------------------------------------|-----------------|
| Corporate (10%) | \$1,389 |
| Water (80%) | \$11,112 |
| Sanitary (10%) | \$1,389 |
| 2021 Budget | \$13,890 |

Locate Services

Accounts for utility locating services performed by a contractor. The Village utilizes a hybrid model that leverages the value of in-house Public Works staff and outside contractors through outsourcing to perform typical public works functions. This is the first year that these services are being performed by a contractor. The estimated annual cost is \$92,255 for the Water Fund.

| Locates Services Fund Allocation table | |
|-----------------------------------------------|------------------|
| Corporate (20%) | \$36,902 |
| Water (50%) | \$92,255 |
| Sanitary (20%) | \$36,902 |
| Wholesale (10%) | \$18,451 |
| 2021 Budget | \$184,510 |

| | | |
|-------------------------------------|--------------------|--------------------|
| Supply & Metering 524060 | 2020 Budget | 2021 Budget |
| | \$3,000 | \$3,000 |

Accounts for repair service and maintenance of large meters. Based on a three-year average, staff estimates the 2021 expenditures will be \$3,000.

| | | |
|----------------------------------------|--------------------|--------------------|
| Water Distribution Costs 524070 | 2020 Budget | 2021 Budget |
| | \$336,898 | \$341,514 |

Accounts for service costs related to distributing water including new outsourcing initiatives of hydrant flushing, valve exercising, hydrant painting, and leak detection as shown below. Costs are based on contractual amounts and/or three-year averages:

| <u>Service</u> | <u>Amount</u> |
|--------------------------------------------------------------------------|------------------|
| Hydrant painting | \$28,028 |
| Leak detection contract (full system leak detection and survey services) | \$41,200 |
| As needed leak detection services outside of contract | \$5,000 |
| Contractor assistance to repair emergency water main breaks | \$142,800 |
| Hydrant flushing | \$47,579 |
| Valve exercising | \$76,907 |
| TOTAL | \$341,514 |

| | | |
|-------------------------------|--------------------|--------------------|
| Water Purchases 524075 | 2020 Budget | 2021 Budget |
| | \$3,802,862 | \$4,185,605 |

Accounts for an estimate of 2,070,831 gallons of water which is a four-year average of water gallons purchased at \$2.02 to be purchased from the Village of Wilmette for Glenview’s customers. The current water purchase rate of \$1.87 is effective from July 2020 until December 31, 2020. Wilmette will continue to provide a rate increase on January 1st of every odd numbered year.

| | | |
|---------------------------------------|--------------------|--------------------|
| Pump Station Operations 524080 | 2020 Budget | 2021 Budget |
| | \$6,000 | \$6,000 |

Accounts for the annual maintenance of the Village’s pump stations including vibration pump testing (\$1,000) and water quality testing per the Illinois Environmental Protection Agency (\$5,000).

Commodities

| | | |
|-----------------------|--------------------|--------------------|
| Asphalt 531020 | 2020 Budget | 2021 Budget |
| | \$146,928 | \$142,536 |

Asphalt material

Accounts for the cost of hot patch and cold patch asphalt used to fill potholes in roadways. Hot patch is a more permanent fix to potholes and requires excavating to address the underlying problem that caused the pothole. Cold patch is used to temporarily fill potholes as a “quick fix.” Below is the amount of hot patch and cold patch that has been used since 2017:

| | Corporate | Water | Sanitary | 2020 Budget |
|----------------------------|------------------|-----------------|-----------------|--------------------|
| Hot patch- binder | \$846 | \$1,692 | \$282 | \$2,820 |
| Hot patch - surface | \$1,350 | \$2,700 | \$450 | \$4,500 |
| Cold patch | \$12,096 | \$18,144 | - | \$30,240 |
| Total cost | \$14,292 | \$22,536 | \$732 | \$37,560 |

| | Tons | Unit Cost | Total |
|------|-------------|------------------|--------------|
| 2017 | 361 | \$43 | \$15,552 |
| 2018 | 390 | \$50 | \$19,500 |
| 2019 | 250 | \$47 | \$11,750 |
| 2020 | 120 | \$47 | \$5,640 |
| 2021 | 60 | \$47 | \$2,820 |

| | Tons | Unit Cost | Total |
|------|-------------|------------------|--------------|
| 2017 | 634 | \$47 | \$29,798 |
| 2018 | 585 | \$54 | \$31,590 |
| 2019 | 350 | \$50 | \$17,500 |
| 2020 | 180 | \$50 | \$9,000 |
| 2021 | 90 | \$50 | \$4,500 |

| | Tons | Unit Cost | Total |
|------|-------------|------------------|--------------|
| 2017 | 230 | \$122 | \$28,060 |
| 2018 | 237 | \$135 | \$32,095 |
| 2019 | 200 | \$144 | \$28,800 |
| 2020 | 210 | \$144 | \$30,240 |
| 2021 | 210 | \$144 | \$30,240 |

Asphalt repair services

Accounts for asphalt repair services performed by a contractor. The Village utilizes a hybrid model that leverages the value of in-house Public Works staff and outside contractors through outsourcing to perform typical public works functions. This is the second year that these services are being performed by a contractor. The estimated annual cost is \$120,000 for the Water Fund.

| | |
|------------------------|------------------|
| Corporate (30%) | \$60,000 |
| Water (60%) | \$120,000 |
| Sanitary (10%) | \$10,000 |
| 2021 Budget | \$200,000 |

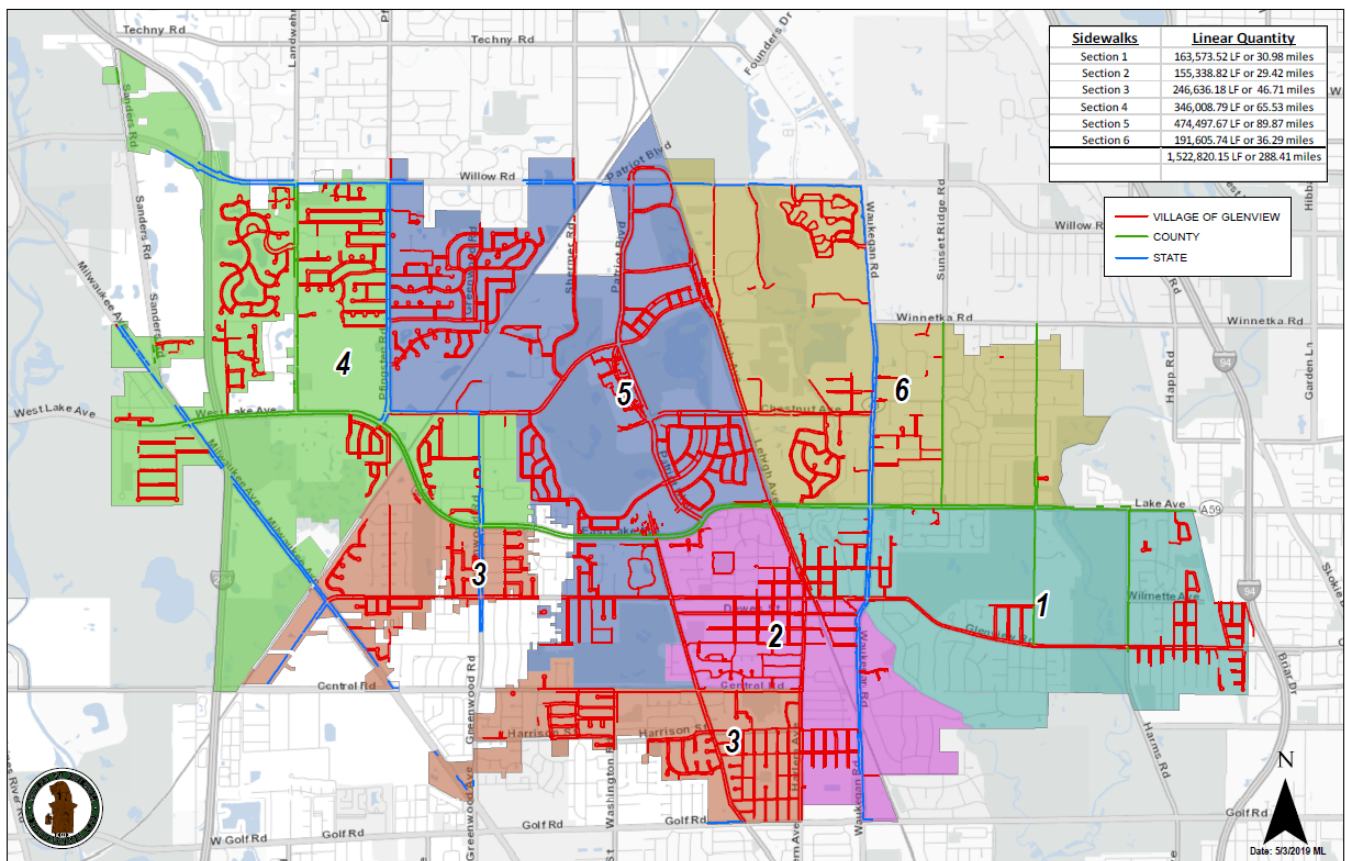
| | | |
|-----------------|-------------|-------------|
| Concrete 531021 | 2020 Budget | 2021 Budget |
| | \$153,620 | \$129,041 |

Accounts for contractual services to repair and replace concrete related to public property.

Concrete Repair Fund Allocation Table

| | Corporate (60%) | Water (32%) | Sanitary (3%) | Commuter (5%) | 2020 Budget |
|----------------------------|--------------------|----------------|------------------|------------------|----------------|
| Sidewalk | \$82,999 | \$44,265 | \$4,150 | \$6,917 | \$138,331 |
| Curb | \$24,219 | \$12,917 | \$1,210 | \$2,018 | \$40,365 |
| Driveway | \$7,056 | \$3,763 | \$353 | \$588 | \$11,760 |
| Pavement Patch | \$67,200 | \$35,839 | \$3,360 | \$5,599 | \$112,000 |
| Utility Restoration | \$60,480 | \$32,256 | \$3,024 | \$5,040 | \$100,800 |
| Total | \$241,954 | \$129,041 | \$12,097 | \$20,162 | \$403,256 |

Staff has developed a twelve-year program to repair and maintain **sidewalks** and **curbs** within the Village’s limits. Starting in 2020, Public Works staff begin surveying section 1 for sidewalk and curb repair. This program will result in decrease in 2021 but each year will be based on the evaluation of the upcoming section. Staff will continue to repair **driveways**, **pavement patches** and **utility restorations** through work orders and resident requests.



Staff estimates that 5% of all Village sidewalks are deteriorating. Based on the last three-years of service requests from residents, staff estimates there will be 5,765 sq. feet of sidewalk repair outside of Section 2.

| Sidewalk Repair | | | | |
|------------------------|---------------------|------------|------------------|------------------|
| Program Type | Unit Measure | Qty | Unit Cost | Total |
| Section-based | Square feet | 16,383 | \$6.12 | \$103,051 |
| Resident request | Square feet | 5,765 | \$6.12 | \$35,280 |
| TOTAL | | | | \$138,331 |

Staff estimates that 1% of all Village curbs are deteriorating. Based on the last three-years of service requests from residents, staff estimates there will be 412 feet of curb repair outside of Section 2.

| Curb Repair | | | | |
|---------------------|---------------------|------------|------------------|-----------------|
| Program Type | Unit Measure | Qty | Unit Cost | Total |
| Section-based | Linear feet | 1,347 | \$22.95 | \$30,915 |
| Resident request | Linear feet | 412 | \$22.95 | \$9,450 |
| TOTAL | | | | \$40,365 |

Based on the last three years of resident requests and work orders submitted, staff estimates the following projects for Driveway repair, Pavement patch and Utility restoration repair:

| Driveway Repair | | | | |
|------------------------|---------------------|------------|------------------|-----------------|
| Program Type | Unit Measure | Qty | Unit Cost | Total |
| Resident request | Square yard | 206 | \$57.12 | \$11,760 |

| Pavement Patch | | | | |
|-----------------------|---------------------|------------|------------------|------------------|
| Program Type | Unit Measure | Qty | Unit Cost | Total |
| Resident request | Square yard | 1,830 | \$61.20 | \$112,000 |

| Utility Restoration Repair | | | | |
|-----------------------------------|---------------------|------------|------------------|------------------|
| Program Type | Unit Measure | Qty | Unit Cost | Total |
| Resident request | Square feet | 16,471 | \$6.12 | \$100,800 |

| Batteries (Specialized) 531030 | 2020 Budget | 2021 Budget |
|---------------------------------------|--------------------|--------------------|
| | \$0 | \$660 |

Accounts for battery backup uninterruptible power supply (UPS) batteries for computer equipment which provides power in a main power failure. The budget is based on replacing one larger unit per year. The 2021 Water Fund budget represents 5% of the \$13,200 total budget. This account was not previously in the Water Fund budget

| Computer/Printer/Copier Toner 531070 | 2020 Budget | 2021 Budget |
|---------------------------------------------|--------------------|--------------------|
| | \$2,200 | \$1,588 |

Accounts for maintenance and supplies for copiers and plotters. The 2021 Water Fund budget represents 5% of the \$31,750 total budget.

| | | |
|---------------------------------------------------|--------------------|--------------------|
| Electronic Equipment & Supplies 531080 | 2020 Budget | 2021 Budget |
| | \$4,983 | \$8,647 |

This account includes expenditures for extended warranties and maintenance agreements for network hardware (servers, data storage devices, routers, and wireless access points), audio visual video equipment, and Kronos Time Clocks. The FY 2021 Budget increase over 2020 is primarily due to the addition of maintenance agreements related to the new Village microwave network.

| | | |
|--------------------|--------------------|--------------------|
| Fuel 531100 | 2020 Budget | 2021 Budget |
| | \$1,000 | \$1,000 |

Accounts for fuel for the Rugen and West Lake pump stations. Based on a three-year average, staff expects 2021 expenditures will be \$1,000.

| | | |
|--------------------------------|--------------------|--------------------|
| Limestone (CA-7) 531135 | 2020 Budget | 2021 Budget |
| | \$54,768 | \$54,768 |

Accounts for aggregate delivery services for limestone material which is used for property restorations.

| Limestone Allocation | |
|-----------------------------|-----------------|
| 2021 Budget | \$68,460 |
| Corporate (10%) | \$6,846 |
| Water (80%) | \$54,768 |
| Sanitary (10%) | \$6,846 |

| | Tons used | Unit price | Total Price |
|------|------------------|-------------------|--------------------|
| 2016 | 4,544 | \$18.40 | \$83,610 |
| 2017 | 3,518 | \$18.87 | \$66,385 |
| 2018 | 4,259 | \$19.17 | \$81,645 |
| 2019 | 4,250 | \$16.30 | \$69,275 |
| 2020 | 4,200 | \$16.30 | \$68,460 |
| 2021 | 4,200 | \$16.30 | \$68,460 |

| | | |
|-----------------------|--------------------|--------------------|
| Topsoil 531136 | 2020 Budget | 2021 Budget |
| | \$12,160 | \$12,282 |

Accounts for topsoil and sand used for property restorations.

| Topsoil Allocation | |
|---------------------------|-----------------|
| 2021 Budget | \$15,352 |
| Corporate (10%) | \$1,535 |
| Water (80%) | \$12,282 |
| Sanitary (10%) | \$1,535 |

| | 21-ton truckload used | Unit price | Total Price |
|------|------------------------------|-------------------|--------------------|
| 2016 | 40 | \$360 | \$14,400 |
| 2017 | 41 | \$372.30 | \$15,264 |
| 2018 | 35 | \$378.26 | \$13,239 |
| 2019 | 38 | \$400 | \$15,200 |
| 2020 | 38 | \$400 | \$15,200 |
| 2021 | 38 | \$404 | \$15,352 |

| | | |
|---------------------------|--------------------|--------------------|
| Natural Gas 531145 | 2020 Budget | 2021 Budget |
| | \$11,000 | \$11,000 |

Accounts for a portion of the cost of natural gas for pump station facilities. Based on a three-year average, staff estimates the 2021 expenditures will be \$11,000.

| | | |
|------------------------------------|--------------------|--------------------|
| Operational Supplies 531155 | 2020 Budget | 2021 Budget |
| | \$202,000 | \$216,750 |

Accounts for supplies for maintenance of facilities such as batteries, sodium hypochlorite, water testing equipment, and pump house supplies. The 2021 budget is based on the three-year average.

| Description | 2020 Amount | 2021 Amount |
|----------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
| Hardware and small tools | \$10,000 | \$10,000 |
| East pump station maintenance and repair | \$5,000 | \$5,000 |
| East pump station - Sodium hypochlorite for disinfecting the water at pumping stations | \$7,000 | \$7,000 |
| East pump station - Equipment and repair parts | \$7,000 | \$7,000 |
| Water distribution - Water repair and replacement parts (structures, lids, and sleeves) | \$120,000 | \$120,000 |
| Water supply and metering - Replacement meters and transmitters | \$25,000 | \$30,000 |
| Water supply and metering - Meters and Transmitters for new developments (Enclave and Park Place subdivisions) | \$15,000 | \$24,750 |
| West pump station - Sodium hypochlorite | \$5,000 | \$5,000 |
| West pump station – Equipment and repair parts | \$5,000 | \$5,000 |
| West pump station maintenance and repair | \$3,000 | \$3,000 |
| TOTAL | \$202,000 | \$216,750 |

| | | |
|------------------------|--------------------|--------------------|
| Hydrants 531176 | 2020 Budget | 2021 Budget |
| | \$45,000 | \$40,000 |

Accounts for the maintenance, repairs and replacement parts for the Village’s hydrants. Based on a three year average, staff estimates the 2021 expenditures will be \$40,000.

| | | |
|--------------------------------|--------------------|--------------------|
| Safety Equipment 531205 | 2020 Budget | 2021 Budget |
| | \$11,470 | \$6,670 |

Accounts for cost of safety upgrades, supplies, or minor repairs based on the Safety Committee recommendations. This account also includes prescription safety glasses (per the Public Works Collective Bargaining Agreement), first aid kits and supplies, gloves, protective eyewear, disinfectant supplies, and high visibility safety vests. Based on a three-year average, staff estimates the 2021 expenditures will be \$6,670.

| Description | 2020 Amount | 2021 Amount |
|---------------------------------------------------------------------------------|--------------------|--------------------|
| Prescription safety glasses (2 @ \$35 each) | \$420 | \$70 |
| Barricades and cones | \$5,850 | \$5,000 |
| Gloves, protective eyewear, and disinfection supplies and high visibility vests | \$900 | \$900 |
| Safety upgrades or supplies for safety improvements or minor repairs | \$500 | \$500 |
| First aid kits and supplies | \$200 | \$200 |
| TOTAL | \$11,470 | \$6,670 |

| | | |
|-----------------------------|--------------------|--------------------|
| Uniforms Shoe 531230 | 2020 Budget | 2021 Budget |
| | \$9,075 | \$7,316 |

Accounts for the uniform and boot allowances for certain Public Works employees. These costs are split evenly between the Corporate and Water Fund.

| | # of Employees | Unit Cost | Total cost |
|-----------------------------------------------------------------------------------|-----------------------|------------------|-------------------|
| MEO uniform and boot allowance | 17 | \$450 | \$7,650 |
| Supervisor uniform and boot allowance | 5 | \$475 | \$2,380 |
| Superintendent uniform and boot allowance | 1 | \$300 | \$300 |
| Field Inspectors uniforms and boot allowance | 2 | \$476 | \$952 |
| Facilities Supervisor, Lead Technician and Technician uniforms and boot allowance | 3 | \$450 | \$1,350 |
| Other Village apparel for admin staff and seasonal staff | As-needed | \$2,000 | \$2,000 |
| TOTAL | | | \$14,632 |
| WATER FUND TOTAL (50%) | | | \$7,316 |

| | | |
|---------------------------|--------------------|--------------------|
| Electricity 531235 | 2020 Budget | 2021 Budget |
| | \$240,000 | \$225,000 |

Accounts for electricity for four pumping stations, four interconnections and one elevated tank. The 2021 budget is based on a three-year average.

Other Charges

| | | |
|-----------------------------|--------------------|--------------------|
| Loan Interest 540031 | 2020 Budget | 2021 Budget |
| | \$97,610 | \$82,419 |

On May 1, 2015, the Village agreed to borrow up to \$7,333,416 from Glenview State Bank in a draw-loan in order to finance water capital improvements for Advanced Metering Infrastructure for the Glenview Water System. The Water Fund is allocated 90% of the principal and interest payments. The remaining 10% is allocated to the Sanitary Sewer Fund. Interest payments are made in June and December on a semi-annual basis each year. Interest on the loan is 2% of the loan balance at the beginning of the year. The total 2021 budget amount is \$91,577 with the Water Fund allocation being \$82,419.

| | | |
|------------------------------|--------------------|--------------------|
| Loan Principal 540225 | 2020 Budget | 2021 Budget |
| | \$759,479 | \$928,253 |

On May 1, 2015, the Village agreed to borrow up to \$7,333,416 from Glenview State Bank in a draw-loan in order to finance water capital improvements for Advanced Metering Infrastructure for the Glenview Water System. This is a Bank Qualified Tax Exempt loan and the Village has drawn a total of \$6,876,024 and has made principal payments in the amount of \$796,985 as of December 31, 2018. The remaining amount will not be drawn. The principal payment is made in November on an annual basis each year. The Water Fund is allocated 90% of the principal and interest payments. The remaining 10% is allocated to the Sanitary Sewer Fund. The total 2021 budget amount is \$1,031,392 with the Water Fund allocation being \$928,253.

| | | |
|------------------------|--------------------|--------------------|
| Training 540300 | 2020 Budget | 2021 Budget |
| | \$13,783 | \$15,883 |

Accounts for employee development and professional development in specific areas. The training enhances the employees' career and develops additional skills for the benefit of the organization and the residents served.

| | Qty | Unit Training Cost | Subtotal Training Cost | Unit Travel Cost | Subtotal Travel Cost | Total Travel & Training Cost |
|--------------------------------------------------------|------------|---------------------------|-------------------------------|-------------------------|-----------------------------|-----------------------------------------|
| Professional seminars | 1 | \$1,500 | \$1,500 | \$1,000 | \$1,000 | \$2,500 |
| CDL renewals | 1 | \$333 | \$333 | - | - | \$333 |
| Illinois Public Service Institute | 2 | \$1,000 | \$2,000 | \$1,050 | \$2,100 | \$4,100 |
| Water Certifications | 1 | \$1,750 | \$1,750 | - | - | \$1,750 |
| IL. American Water Works Association annual conference | 1 | \$300 | \$300 | \$700 | \$700 | \$1,000 |
| American Water Works Association | 1 | \$500 | \$500 | \$700 | \$700 | \$1,200 |
| Safety Training | 1 | \$5,000 | \$5,000 | - | - | \$5,000 |
| TOTAL FOR TRAINING AND TRAVEL | | | | | | \$15,883 |

Interfund Charges

| | | |
|----------------------------|--------------------|--------------------|
| CERF Charges 560010 | 2020 Budget | 2021 Budget |
| | \$148,046 | \$148,046 |

Accounts for charges from the Capital Equipment Replacement Fund (CERF) for future replacement of vehicles and equipment used by the Water Fund. The total equipment value and replacement cycles are reviewed and updated annually.

| | | |
|----------------------------|--------------------|--------------------|
| FRRF Charges 560040 | 2020 Budget | 2021 Budget |
| | \$271,434 | \$683,136 |

Accounts for charges from the Facility Repair and Replacement Fund (FRRF) which sets aside resources for the major repairs and replacement of Village building components.

| | | |
|-------------------------------------------|--------------------|--------------------|
| General Liability Insurance 560070 | 2020 Budget | 2021 Budget |
| | \$129,421 | \$171,705 |

Accounts for the portion of the property and liability insurance costs allocated to the Water Fund.

| | | |
|----------------------------|--------------------|--------------------|
| MERF Charges 560090 | 2020 Budget | 2021 Budget |
| | \$163,902 | \$132,796 |

Accounts for charges from the Municipal Equipment Repair Fund (MERF) for maintenance and repair of Water Fund vehicles.

| | | |
|---------------------------------------------|--------------------|--------------------|
| Risk Management Fixed Charges 560100 | 2020 Budget | 2021 Budget |
| | \$107,726 | \$138,129 |

Accounts for the portion of the worker's compensation insurance costs allocated to the Water Fund.

Capital Projects

| | | |
|---------------------------------------------|--------------------|--------------------|
| Capital Projects 572020 & 572021 | 2020 Budget | 2021 Budget |
| | \$4,241,936 | \$5,714,098 |

Accounts for the capital project expenditures allocated to the Water Fund. The 2021 budget includes design services, road reconstruction projects, stormwater projects, and water system projects.

| Design Services | Amount |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| CIP Core Design (B&W) | \$157,749 |
| Inspectional Services(B&W) | \$158,843 |
| Total Design Services | \$316,592 |
| <i>Road Reconstruction Projects (The Road Reconstruction includes sanitary sewer replacement/lining, water main replacement or installation, and storm sewer installation/replacement/lining. The Road Reconstruction includes the following work: pavement removal, curb removal and replacement or installation, underground utility installation/replacement/repairs, public utility relocations, sidewalk replacement, roadway base repair/replacement, placement of new asphalt pavement, parkway grading, and landscape restoration. Roadway reconstruction projects will typically reestablish the full-service life for all public components included.)</i> | |
| Russet Way (Crestwood Drive to Carousel Drive) | \$379,154 |
| Juniper Road (Wilmette Avenue to Glenview Road) | \$627,534 |
| Montgomery Lane, Golf Court, and Cedar Court (Golf Court to McArthur Drive) | \$594,908 |
| North Glenayre Drive (Glenview Road to North Dead End) | \$434,000 |
| Pleasant Lane (Waukegan Road to Sunset Ridge) | \$605,000 |
| Beaver Lane (Wilmette Avenue to North End) | \$53,000 |
| Surrey Lane (Central Road to Glenview Road) | \$632,000 |
| Forestview Lane (Surrey Lane to West End) | \$87,000 |
| Barton Court (Surrey Lane to West End) | \$83,000 |
| Total Road Reconstruction Projects | \$3,495,596 |
| <i>Water System Projects (As part of the Water Main Study and pipe condition and age the following projects were recommended for replacement or upgrade of the water main system. The projects include the following work: pavement removal, curb removal and replacement as needed, water main replacement or installation, other utility repair or replacement (storm and sanitary sewers), public utility relocations as needed, sidewalk replacement, roadway base repair/replacement, placement of new asphalt pavement, parkway grading, and landscape restoration.)</i> | |
| Strawberry Lane (Maple Leaf Drive to Winnetka Road) | \$266,000 |
| Glenview Road (Pfingsten Road to Milwaukee Avenue) | \$977,590 |
| Larch Avenue (Maple Street to East End) | \$179,000 |
| River Drive (Glenview Road to Dewes Street) | \$479,320 |
| Total Water System Projects | \$1,901,910 |
| Total Water Fund Capital Projects | \$5,714,098 |

Glenview Sanitary Sewer Fund Summary

| Glenview Sanitary Sewer Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|-------------------------------------|------------------------|------------------------|--------------------------|------------------------|----------------------------------------|
| Revenues | | | | | - |
| Licenses & Permits | 13,531 | 12,500 | 13,000 | 13,000 | 500 |
| Charges For Services | 2,312,551 | 2,542,227 | 2,381,574 | 2,467,592 | (74,635) |
| Investment Income | 15,606 | 9,000 | 7,000 | 4,000 | (5,000) |
| Other Revenues | 279,398 | - | - | - | - |
| Transfers In | 68,576 | 70,644 | 70,644 | 70,644 | - |
| Total Revenues | 2,689,663 | 2,634,371 | 2,472,218 | 2,555,236 | (79,135) |
| Expenditures | | | | | |
| Personnel | 472,107 | 545,603 | 494,348 | 502,083 | (43,520) |
| Contractual | 141,879 | 244,276 | 186,301 | 423,203 | 178,927 |
| Commodities | 25,987 | 84,111 | 69,003 | 71,663 | (12,448) |
| Other Charges | 529,661 | 95,232 | 95,232 | 112,297 | 17,065 |
| Capital Outlay | - | - | - | - | - |
| Interfund Charges | 145,489 | 134,728 | 134,728 | 153,296 | 18,568 |
| Capital Projects | 864,156 | 1,638,226 | 1,186,335 | 1,883,877 | 245,651 |
| Transfers Out | 65,634 | - | - | - | - |
| Total Expenditures | 2,244,914 | 2,742,176 | 2,165,947 | 3,146,419 | 404,243 |
| Surplus/(Deficit) | 444,749 | (107,805) | 306,271 | (591,183) | (483,378) |
| Ending Cash and Investments | 1,778,781 | 1,670,976 | 2,085,052 | 1,493,869 | (177,107) |

Sewer Fund Revenue Line Item Budget

| Revenues | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|-----------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Licenses & Permits | | | | | |
| 420330 - Water/Sewer Connection Charges | 7,583 | 10,000 | 8,000 | 8,000 | (2,000) |
| 420350 - Heatherfield | 5,949 | 2,500 | 5,000 | 5,000 | 2,500 |
| Total Licenses & Permits | 13,531 | 12,500 | 13,000 | 13,000 | 500 |
| Charges For Services | | | | | |
| 440110 - Sewer Charges | 2,312,551 | 2,542,227 | 2,381,574 | 2,467,592 | (74,635) |
| Total Charges For Services | 2,312,551 | 2,542,227 | 2,381,574 | 2,467,592 | (74,635) |
| Investment Income | | | | | |
| 460120 - Interest-Investment | 15,606 | 9,000 | 7,000 | 4,000 | (5,000) |
| Total Investment Income | 15,606 | 9,000 | 7,000 | 4,000 | (5,000) |
| Other Revenues | | | | | |
| 470925 - Contributions | 269,988 | - | - | - | - |
| 470999 - Miscellaneous Revenues | 9,410 | - | - | - | - |
| Total Other Revenues | 279,398 | - | - | - | - |
| Transfers In | | | | | |
| 490755 - Transfer From SSA Fund | 68,576 | 70,644 | 70,644 | 70,644 | - |
| Total Transfers In | 68,576 | 70,644 | 70,644 | 70,644 | - |
| Total Sewer Fund Revenues | 2,689,663 | 2,634,371 | 2,472,218 | 2,555,236 | (79,135) |

Glenview Sanitary Sewer Fund Expenditure Line Item Budget

| Glenview Sanitary Sewer Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|---------------------------------------------|----------------|----------------|------------------|----------------|-------------------------------|
| Personnel | | | | | |
| 511110 - Regular Salaries | 338,977 | 371,314 | 330,124 | 330,628 | (40,686) |
| 511120 - Part Time Salaries | 2,628 | 3,553 | 2,423 | 3,378 | (175) |
| 511130 - Temporary/Seasonal Salaries | - | - | - | - | - |
| 511210 - Overtime Salaries | 28,766 | 25,790 | 25,500 | 31,128 | 5,338 |
| 511240 - Longevity Pay | 4,416 | 4,648 | 4,648 | 4,536 | (112) |
| 512110 - Deferred Comp | 515 | 548 | 574 | 431 | (117) |
| 512120 - Auto Allowance | 632 | 660 | 670 | 540 | (120) |
| 514110 - FICA Payments | 27,410 | 30,772 | 27,076 | 28,115 | (2,657) |
| 514210 - IMRF Payments | 36,609 | 49,637 | 44,652 | 43,634 | (6,003) |
| 514212 - Pension Expense - IMRF/GASB 68 | (17,044) | - | - | - | - |
| 514213 - GASB 75 OPEB Expense | (5,216) | - | - | - | - |
| 514410 - Health Insurance | 54,414 | 58,681 | 58,681 | 59,693 | 1,012 |
| Total Personnel | 472,107 | 545,603 | 494,348 | 502,083 | (43,520) |
| Contractual | | | | | |
| 521140 - Audit Services | 966 | 1,170 | 956 | 1,231 | 61 |
| 521150 - Bank Service Charges | 12,195 | 11,899 | 11,899 | 12,159 | 260 |
| 521205 - Finance & Accounting Services | 23,190 | 23,986 | 23,413 | 23,889 | (97) |
| 521215 - Information Technology Services | 5,349 | 6,910 | 6,685 | 7,452 | 542 |
| 521290 - Other Professional Service | 35,217 | 62,674 | 15,373 | 255,115 | 192,441 |
| 521295 - PW Outsourced Svcs & Contract Mgmt | 23,656 | 30,666 | 30,665 | 25,589 | (5,077) |
| 521540 - Outside Litigation | 1,268 | 1,500 | 360 | 360 | (1,140) |
| 522115 - Cell Phone Service & Equipment | 1,294 | 1,354 | 1,354 | 1,273 | (81) |
| 522120 - Document Destruction | - | 20 | 20 | 20 | - |
| 522145 - Postage | 4,194 | 5,280 | 4,250 | 4,090 | (1,190) |
| 522160 - Software Licensing | 12,370 | 23,987 | 16,396 | 16,947 | (7,041) |
| 522170 - Telephone | 1,430 | 1,299 | 1,299 | 1,413 | 114 |
| 522210 - Building Maintenance | 958 | 3,000 | 3,300 | 3,000 | - |
| 522240 - Gas Detector Maintenance | 193 | 500 | 300 | 300 | (200) |
| 524040 - Pw Disposal Fees | 8,459 | 16,740 | 16,740 | 17,075 | 335 |
| 524045 - Sewer Collections | 9,850 | 15,000 | 15,000 | 15,000 | - |
| 524046 - Locates | 1,290 | 38,291 | 38,291 | 38,291 | - |
| Total Contractual | 141,879 | 244,276 | 186,301 | 423,203 | 178,927 |
| Commodities | | | | | |
| 531020 - Asphalt | 2,140 | 21,464 | 20,732 | 20,732 | (732) |
| 531021 - Concrete | 2,080 | 14,401 | 12,000 | 12,097 | (2,304) |
| 531030 - Batteries (Specialized) | - | - | 32 | 132 | 132 |
| 531070 - Computer/Printer/Copier Toner | - | 440 | 184 | 318 | (122) |
| 531080 - Electronic Eqpt & Supplies | - | 740 | 989 | 1,003 | 263 |
| 531135 - Limestone | 1,613 | 6,846 | 6,846 | 6,846 | - |
| 531136 - Topsoil | 2,022 | 1,520 | 1,520 | 1,535 | 15 |
| 531145 - Natural Gas | 2,829 | 5,000 | 3,500 | 4,000 | (1,000) |
| 531155 - Operational Supplies | 8,230 | 16,200 | 16,200 | 14,200 | (2,000) |
| 531200 - Rentals | - | 500 | - | - | (500) |
| 531205 - Safety Equipment | 715 | 2,000 | 2,000 | 1,300 | (700) |
| 531235 - Electricity | 5,060 | 15,000 | 5,000 | 9,500 | (5,500) |
| 535050 - Other Supplies Tools | 1,298 | - | - | - | - |
| Total Commodities | 25,987 | 84,111 | 69,003 | 71,663 | (12,448) |
| Other Charges | | | | | |
| 540031 - Loan Interest | 12,150 | 10,845 | 10,845 | 9,158 | (1,687) |
| 540110 - Depreciation | 517,511 | - | - | - | - |
| 540225 - Loan Principal | - | 84,387 | 84,387 | 103,139 | 18,752 |
| Total Other Charges | 529,661 | 95,232 | 95,232 | 112,297 | 17,065 |

| Glenview Sanitary Sewer Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|-------------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Interfund Charges | | | | | |
| 560010 - CERF Charges | 42,359 | 24,827 | 24,827 | 24,827 | - |
| 560040 - FRRF Charges | 30,781 | 29,307 | 29,307 | 29,307 | - |
| 560070 - General Liability Insurance | 25,944 | 27,858 | 27,858 | 35,743 | 7,885 |
| 560090 - MERF Charges | 30,521 | 32,932 | 32,932 | 38,923 | 5,991 |
| 560095 - MERF Accident Charges | 1,355 | - | - | - | - |
| 560100 - Risk Management Fixed Charges | 14,529 | 19,804 | 19,804 | 24,496 | 4,692 |
| Total Interfund Charges | 145,489 | 134,728 | 134,728 | 153,296 | 18,568 |
| Capital Projects | | | | | |
| 572018 - 2018 Capital Projects | 18,012 | - | - | - | - |
| 572019 - 2019 Capital Projects | 846,144 | - | 200 | - | - |
| 572020 - 2020 Capital Projects | - | 1,638,226 | 1,186,135 | 180,122 | (1,458,104) |
| 572021 - 2021 Capital Projects | - | - | - | 1,703,755 | 1,703,755 |
| Total Capital Projects | 864,156 | 1,638,226 | 1,186,335 | 1,883,877 | 245,651 |
| Transfers Out | | | | | |
| 590510 - Transfer to Water Fund | 65,634 | - | - | - | - |
| Total Transfers Out | 65,634 | - | - | - | - |
| Glenview Sanitary Sewer Fund Total | 2,244,913 | 2,742,176 | 2,165,947 | 3,146,419 | 404,243 |

Sanitary Sewer Fund

The Sanitary Sewer Fund (“Sewer Fund”) is an enterprise fund which means the fund operates as an independent business with revenues, fully funded expenses, transfers and financial results. This fund is used to account for the revenue and expense activities associated with the transmission of waste water from customers.

The Sewer Fund includes operational activities performed by the following departments: Public Works, Administrative Services, and Community Development. The Public Works Department performs operation and general maintenance on the system such sewer line repairs. The Administrative Services Department performs support activities to assist with service operations. These activities include responding to customer inquiries, billing, accounts payable, payroll, financial support, information technology support and geographic information system (GIS) mapping. The Community Development Department supports long-term infrastructure improvements including planning, design, project management and construction of the sanitary sewer main projects for capital improvements. These projects could include a new sanitary sewer main or replacement of the deteriorated infrastructure.

The Village’s sewer customer base includes approximately 9,700 customers, all of them within the corporate boundaries of the Village. Some properties in the Village receive water service, but are not connected to the Village’s sanitary sewer system. The Village separates its customers into five customer classes: residential, commercial, government, industrial and municipal. Approximately 95% of total customers are residential, 4% commercial, and 1% industrial, government and municipal customers. Glenview customers are billed quarterly.

Revenues

Licenses & Permits

| | | |
|----------------------------------------|--------------------|--------------------|
| Sewer Connection Charges 420330 | 2020 Budget | 2021 Budget |
| | \$10,000 | \$8,000 |

Accounts for charges assessed to a homeowner or a business that wishes to connect to the Village sanitary sewer system. A connection charge is assessed per the Village’s Municipal Code and then a permit is used for construction. Applicants shall be charged as provided in section 30-1 of the Municipal code, in addition to paying and all fees for materials and labor related to such connections at the time the application is made.

Connection charges vary depending on the number of homeowners or businesses that are connecting to the Village’s sanitary sewer system in a given year. The 2020 budget remains level with the 2020 projection.

| | | |
|----------------------------|--------------------|--------------------|
| Heatherfield 420350 | 2020 Budget | 2021 Budget |
| | \$2,500 | \$5,000 |

Accounts for quarterly payments under the Cost Sharing Agreement between the Village, the Heatherfield Master Community Association, the Haverford Homeowners Association and Heatherfield LLC. The 1996 Amended and Restated Annexation Agreement between the Village, the Missionary Sisters Servants of the Holy Spirit and Marathon U.S. Realities, Inc., included a requirement that a sanitary lift station be constructed. The agreement provided that the Village would perform ongoing maintenance and repair of

the lift station with the expenses paid by Heatherfield. The Village assesses each of the three associations a proportionate share of the lift station expense (Heatherfield Master Association: 71.10%, Haverford: 22.04%, and Heatherfield Center: 6.86%). For the 2021 budget, the Village is anticipating these revenues to remain level with the 2020 projection.

Charges for Services

| | | |
|-----------------------------|--------------------|--------------------|
| Sewer Charges 440110 | 2020 Budget | 2021 Budget |
| | \$2,542,227 | \$2,467,592 |

Accounts for the sanitary sewer user charges. The charge is intended to require each user of the sanitary sewer system to pay their proportionate share of the operation and maintenance costs, including replacement, of the sanitary sewer system of the Village. The Village currently maintains sewer rates that include a fixed charge and a consumption charge. The fixed charge is assessed quarterly based on the size of the customer's water meter and the consumption charge is based on the quarterly metered water use.

| | 2018 | 2019 | 2020 Projection | 2021 Budget |
|--------------------------|-------------|-------------|-----------------|-------------|
| Sewer Charges | \$2,353,848 | \$2,312,551 | \$2,381,574 | \$2,467,592 |
| Percentage Change | - | (1.75%) | 2.99% | 3.61% |

The level of fixed revenues generated by the Village's old rate model were relatively low and as a result did not avail the Village to many of the benefits associated with higher fixed charges such as a revenue and rate stability. 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 to a recovery percentage of 15% by 2022. The study also suggested that the fixed rate component for the Sewer Fund rate structure be maintained at the cost recovery level of 27%. All of these recommendations were reviewed and approved by the Village Board. The new rates were adopted and were increased starting in 2018. The fixed and usage rates for 2019, 2020, and 2021 are detailed in the table below:

| Village Sewer Rates | | | |
|--------------------------------------|-------------|-------------|-------------|
| Meter Size | 2019 | 2020 | 2021 |
| 5/8" & 3/4S" – Fixed Rate | \$7.64 | \$7.78 | \$7.92 |
| 3/4" – Fixed Rate | \$10.90 | \$10.83 | \$10.75 |
| 1" – Fixed Rate | \$16.67 | \$15.87 | \$15.10 |
| 1 1/2" – Fixed Rate | \$37.58 | \$37.97 | \$38.35 |
| 2" – Fixed Rate | \$68.68 | \$74.17 | \$80.07 |
| 3" – Fixed Rate | \$156.46 | \$180.35 | \$207.79 |
| 4" – Fixed Rate | \$268.20 | \$323.80 | \$390.76 |
| 6" – Fixed Rate | \$444.68 | \$488.80 | \$537.09 |
| 8" – Fixed Rate | \$621.90 | \$639.13 | \$656.56 |
| Usage Rate (per 1,000 gal) | \$1.39 | \$1.41 | \$1.44 |
| % Change in Usage Rates | 1.46% | 1.75% | 2.00% |
| % of Revenues - Fixed Charge | 27% | 27% | 28.1% |

Investment Income

| | | |
|-------------------------------------|--------------------|--------------------|
| Interest – Investment 460120 | 2020 Budget | 2021 Budget |
| | \$9,000 | \$4,000 |

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Benchmark interest rates have been drastically cut in order to help stimulate the economy in response to COVID-19. As a result, the 2021 budget of \$4,000 is lower than the 2020 budget.

Contributions & Transfers

| | | |
|--------------------------------------|--------------------|--------------------|
| Transfer from SSA Fund 490755 | 2020 Budget | 2021 Budget |
| | \$70,644 | \$70,644 |

Accounts for transfers from the Special Service Area Bond Funds for reimbursement for capital projects.

Expenditures

Personnel

| | | |
|--------------------------------|--------------------|--------------------|
| Regular Salaries 511110 | 2020 Budget | 2021 Budget |
| | \$371,314 | \$330,628 |

Accounts for the portion of the salary expense for the full-time positions listed below allocated to the Sewer Fund. The 2021 budget includes a 2.5% merit pay pool for non-union positions and 2.75% for union positions. The 2021 budget has decreased by eight positions (three MEOs, one superintendent, one Assistant to the Village Manager, the Lead Facilities Technician, the Village Engineer, and the Engineering Technician). The responsibilities of these positions are being absorbed by current staff and/or fulfilled through contractual services. These decreases are offset by increasing the allocation for most Public Works positions from 8% to 9% in addition to allocating a portion of two more Management Analysts salaries to the Sewer Fund.

| Salary Allocation by Fund | | | | | | |
|----------------------------------|-------------|------------------------|--------------|------------------------|--------------|--------------------------------|
| Position | Corp | TIF Funds* | Water | Wholesale Water | Sewer | Other Funds |
| (2) Assist. to the Village Mgr. | 40% | - | 30% | 5% | 5% | 15% - Ins. & Risk 5% - FRRF |
| Dir. of Admin. Serv. | 80% | - | 15% | - | 4% | 1% - Commuter |
| Deputy Dir. of Admin Serv. | 58% | 5% - WGT 30% - STAF | 3% | - | 1% | 3% - Commuter |
| Resolution Center Supervisor | 80% | - | 15% | - | 5% | - |
| (3) Customer Serv. Rep. II | 80% | - | 15% | - | 5% | - |
| Utility Billing Rep. | - | - | 90% | - | 10% | - |

| Salary Allocation by Fund | | | | | | |
|-----------------------------|------|------------|-------|-----------------|-------|--------------------------------|
| Position | Corp | TIF Funds* | Water | Wholesale Water | Sewer | Other Funds |
| Deputy Dir. of Public Works | 44% | - | 46% | 2% | 8% | - |
| Management Analyst II | 40% | - | 30% | 5% | 5% | 15% - Ins. & Risk 5% - FRRF |
| (2) Management Analyst I | 40% | - | 30% | 5% | 5% | 15% - Ins. & Risk 5% - FRRF |
| Admin. Coordinator | 30% | - | 59% | 2% | 9% | - |
| (1) PW Supt. | 30% | - | 59% | 2% | 9% | - |
| (5) PW Supervisors | 30% | - | 59% | 2% | 9% | - |
| (2) Field Inspector | 30% | - | 59% | 2% | 9% | - |
| (17) MEO | 30% | - | 59% | 2% | 9% | - |
| Facilities Supervisor | 30% | - | 59% | 2% | 9% | - |
| Facilities Technician | 30% | - | 59% | 2% | 9% | - |
| Dir. of Comm. Dev. | 48% | 30% - STAF | 15% | - | 7% | - |
| Engineering Division Mgr. | 40% | 20% - STAF | 25% | - | 15% | - |
| Engineering Project Mgr. | 60% | - | 25% | - | 15% | - |

*TIF Funds include Waukegan/Golf TIF (WGT) and the Special Tax Allocation Fund (STAF)

| Part-Time Salaries 511120 | 2020 Budget | 2021 Budget |
|---------------------------|-------------|-------------|
| | \$3,553 | \$3,378 |

Accounts for a portion of the salary expense for the two part-time Customer Service Representatives. The 2021 budget includes a 2.5% salary increase.

| Overtime Salaries 511210 | 2020 Budget | 2021 Budget |
|--------------------------|-------------|-------------|
| | \$25,790 | \$31,128 |

Accounts for a portion of the overtime salary expense for non-exempt personnel whose regular salaries are allocated to sewer. The 2021 budget is based on the Village's hybrid model that leverages the value of in-house PW staff and outside contractors through outsourcing to perform typical PW functions such as locate services, hydrant flushing, valve exercising, etc. This is based on a three-year average.

| Longevity Pay 511240 | 2020 Budget | 2021 Budget |
|----------------------|-------------|-------------|
| | \$4,648 | \$4,536 |

Accounts for a portion of longevity compensation paid to non-exempt employees. Longevity is paid to Public Works union employees with 7 or more years of service hired prior to 1/1/15 (16 employees) and non-union non-exempt employees with 7 or more years of service hired prior to 7/17/2012 (11 employees). Longevity amounts are included in union contracts and the employee handbook at a specific point in time and are increased annually based on the annual September change in CPI. The estimated change in CPI is 1.7% based on prior year change. Longevity is allocated across funds in the same proportions as regular salaries.

| | | |
|-----------------------------|--------------------|--------------------|
| Deferred Comp 512110 | 2020 Budget | 2021 Budget |
| | \$548 | \$431 |

Accounts for the same portion of deferred compensation as the regular salary allocation for the Director of Administrative Services and the Director of Community Development at 3% of their base salary per the employee handbook.

| | | |
|------------------------------|--------------------|--------------------|
| Auto Allowance 512120 | 2020 Budget | 2021 Budget |
| | \$660 | \$540 |

Accounts for the same portion of the auto allowance as the regular salary allocation for the Director of Administrative Services and the Director of Community Development at \$6,000 each per the employee handbook.

| | | |
|-----------------------------|--------------------|--------------------|
| FICA Payments 514110 | 2020 Budget | 2021 Budget |
| | \$30,772 | \$28,115 |

Accounts for a portion of the employer FICA (Social Security (6.2%) and Medicare (1.45%)) payments applied to the FICA Wages (salaries, longevity, deferred compensation and auto allowance).

| | | |
|-----------------------------|--------------------|--------------------|
| IMRF Payments 514210 | 2020 Budget | 2021 Budget |
| | \$49,637 | \$43,634 |

Accounts for a portion of the employers share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2020 employer rate is 12.27% (up from 9.54% in 2019) of IMRF wages which include salaries, longevity, and deferred compensation.

| | | |
|--------------------------------|--------------------|--------------------|
| Health Insurance 514410 | 2020 Budget | 2021 Budget |
| | \$58,681 | \$59,693 |

Accounts for the same portion of the Health Insurance coverage for the positions listed in regular salaries. The Village offers employees choices between two plans which include an HMO option and a PPO option.

Contractual

| | | |
|------------------------------|--------------------|--------------------|
| Audit Services 521140 | 2020 Budget | 2021 Budget |
| | \$1,170 | \$1,231 |

Audit services were competitively bid in 2017 and a five-year contract with a five-year extension was entered into with Baker Tilly Virchow Krause, LLP (“Baker Tilly”). The financial charge for service is calculated by resource demand across funds and updated annually and are shown in the table to the right. Fund specific accounts are charged for special projects such as the annual Waukegan/Golf TIF report and The Glen TIF Compliance Report. The FY 2021 continues last year’s new line item detail for GATA¹ Audit Services. The total budget for audit services is \$58,850, with a \$1,231 proposed Sewer Fund FY 2021 budget.

| Financial Services Fund Allocation | |
|-------------------------------------------|---------|
| Corporate Fund | 83.50% |
| Waukegan/Golf TIF Fund | 0.50% |
| Special Tax Allocation Fund | 4.00% |
| Water Fund | 6.00% |
| Wholesale Water Fund | 3.00% |
| Commuter Parking Fund | 1.00% |
| Sanitary Sewer Fund | 2.00% |
| | 100.00% |

| FY 2020 Audit and Related Reporting | Sewer Fund Allocation | Total Cost | Sewer Fund Cost |
|----------------------------------------------------------|------------------------------|-------------------|------------------------|
| Audit Services (Baker Tilly) | 7% | \$46,950 | \$939 |
| GATA Grant Audit Services (Baker Tilly) | 7% | \$1,750 | \$35 |
| Single Audit Services/Federal Grant (Baker Tilly) | 7% | \$4,920 | \$98 |
| State of IL Comptroller’s Report (Baker Tilly) | 7% | \$1,200 | \$24 |
| Other Post-Employment Benefits Update (Actuary) | 15% | \$4,500 | \$135 |
| Continuing Debt Disclosure Annual Report (Piper Sandler) | 0% | \$1,100 | - |
| TIF Reports (The Glen and Waukegan/Golf) | 0% | \$2,180 | - |
| TOTAL | | \$62,600 | \$1,231 |

| | | |
|------------------------------------|--------------------|--------------------|
| Bank Service Charges 521150 | 2020 Budget | 2021 Budget |
| | \$11,899 | \$12,159 |

The Village engages various methods to provide citizens with a range of payment options for commuter parking permits, building permits, Police p-tickets (which are citations issued for violations of local ordinances), ambulance billing and other miscellaneous payments, some of which can be offered on-line. An annual transaction receipt analysis of accounts charged to each fund began in 2017 to determine the subsequent years fund allocation. The table to the right shows the outcome of the receipt activity analysis and the

| Fund Allocations | | | |
|-------------------------|--------------|--------|----------------|
| | Credit Cards | Checks | Ambulance Fees |
| Corporate Fund | 17% | | 100% |
| Water Fund | 65% | 83% | |
| Sanitary Sewer Fund | 13% | 17% | |
| Commuter Parking | 5% | | |

¹ GATA Grant Accountability and Transparency Act (GATA) became Illinois law in 2014 to establish consistent federal compliance requirements for all grants regardless of the source of funding. GATA sets statewide lifecycle grant management requirements. The new State of Illinois reporting and auditing requirements resulted in additional audit work beginning in FY 2019 with the FY 2018 audit. These requirements will continue in the future for years the Village needs to conduct grant reporting.

corresponding fund allocations. The total credit fees are \$94,200, of which the Sewer Fund supports 13% or \$12,159. For FY 2021, fee increases range from 0-7%.

| FY 2021 Bank Service Charges | Sewer Fund Allocation | Total Cost | Sewer Fund Cost |
|-------------------------------------|------------------------------|-------------------|------------------------|
| Ambulance credit card fees | 0% | \$1,500 | - |
| American Express | 13% | \$11,000 | \$1,430 |
| Credit cards | 13% | \$77,500 | \$10,075 |
| Vanco check processing | 17% | \$2,700 | \$459 |
| Paypal | 13% | \$1,500 | \$195 |
| TOTAL | | \$94,200 | \$12,159 |

| Finance & Accounting Services 521205 | 2020 Budget | 2021 Budget |
|-------------------------------------------------|--------------------|--------------------|
| | \$23,986 | \$23,889 |

The Village outsourced financial services to Lauterbach & Amen in 2009. The FY 2021 budget includes comprehensive finance management services provided through 8 full-time staff as well as additional Chief Financial Officer and managerial staff support. The financial charge for service is annually calculated by resource demand across funds as shown in the Financial Services Fund Allocation table (within the Audit Services description). The greatest amounts of activity is in the Corporate Fund. The remaining 15% represents work effort in the other funds. FY 2021 is proposed as a 0% base contract increase, for a total contract value of \$1,194,446, with the Sewer Fund allocation being \$23,889.

| Information Technology Services 521215 | 2020 Budget | 2021 Budget |
|-----------------------------------------------|--------------------|--------------------|
| | \$6,910 | \$7,452 |

Information technology (IT) functions are supported through contracted services. The primary IT contract is a managed service provider with on-site technical resources during business hours and after hour's emergency support. The program staffing level is annually reviewed and allocated across funds based on general technology resource demands as shown in the table to the right (no change from 2020). The proposed 2021 Budget including the one-time projects is not significantly different than the 2020 Budget due because there was not a service provider transition cost in 2020.

| Technology Fund Allocation | |
|-----------------------------------|-------|
| Corporate Fund | 90% |
| Special Tax Allocation Fund | 3.25% |
| Water Fund | 5% |
| Sanitary Sewer Fund | 1% |
| Commuter Parking Fund | 0.75% |
| | 100% |

| Information Technology | Sewer Fund Allocation | Total Cost | Sewer Fund Cost |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------------------|------------------------|
| <p><i>The IT contract was outsourced in three solicitations in 2007, 2013 and 2019. The FY 2021 budget proposes \$663,669 for information technology support. The budget anticipates a first phase of transition to a cloud service provider with a total data center service fee of \$20,000, applying the IT funds allocations.</i></p> <p><i>One-Time: Also proposed in FY 2021 is a one-time item to redesign the Village website (which was last updated in 2014) in the total amount of \$61,465, applying the IT funds allocations.</i></p> | 1% | \$745,134 | \$7,452 |

| | | |
|-------------------------------------------|--------------------|--------------------|
| Other Professional Services 521290 | 2020 Budget | 2021 Budget |
| | \$62,674 | \$255,115 |

Accounts for the service fees for outside firms and agencies that support the work of the Sewer Fund. This includes services managed by the Administrative Services Department as well as Public Works. The main variation between the FY 2020 and FY 2021 for the technology portion of the budget due to the completion of the one-time NextGeneration 911 GIS data enhancement project.

As part of a new mandate from the Metropolitan Water Reclamation District of Greater Chicago (MWRD), the Village is responsible to start a sanitary sewer condition assessment program for the Village’s sanitary sewer system. Starting in 2021, the Village will hire a contractor to televise the Village’s sanitary sewer main lines and provide a written report. This will be above-and-beyond the sewer televising typically completed to support planning for the Village’s five-year Capital Improvement Program (CIP). The full sewer condition assessment program is required to be completed in ten years and the 2021 budget contemplates completing 1/10th (10%) of the program, approximately 100,000 linear feet, which will keep the Village on-schedule to meet this new countywide requirement.

| Description | Allocation | Cost | Amount |
|------------------------------------------------------------------|-------------------|-------------|------------------|
| Financial Analysis Consulting - Actuary | 10% | \$0 | \$0 |
| Municipal GIS Partners, Inc. | 1% | \$208,901 | \$2,089 |
| GIS Consortium Shared Initiatives | 1% | \$6,344 | \$63 |
| Photogrammetric Mapping – 10 quarter sections | 1% | \$0 | \$0 |
| Utility Field Data Collection | 60% | \$0 | \$0 |
| Document Scanning Contract | 1% | \$20,000 | \$200 |
| FAMS-XL Water/Sewer Financial Model Consulting Services | 17% | \$1,500 | \$255 |
| IT Strategic Plan Project: Esignature Implementation Services | 1% | \$2,400 | \$24 |
| Work Orders and Permits Implementation Services | 1% | \$76,226 | \$762 |
| WaterSmart Implementation of Single Sign-on with Munis | 17% | \$12,650 | \$2,151 |
| WaterSmart Update Munis Billing File for Utility Billing Upgrade | 17% | \$3,000 | \$510 |
| Performance Metric/Budget Tracking /Dashboard implementation | 1% | \$0 | \$0 |
| Wiring Contract - Electrical wiring for IT | 1% | \$1,000 | \$8 |
| Microwave Link Maintenance | 1% | \$4,770 | \$108 |
| Utility Billing Mail and Bill Print Services | 17% | \$16,500 | \$2,805 |
| Leak alert mailers thru WaterSmart | 17% | \$2,700 | \$459 |
| Water Bill Meter Tickets | 17% | \$226 | \$39 |
| SCADA planning review, repair, and preventative maintenance | 10% | \$45,240 | \$4,524 |
| Sanitary sewer televising and condition assessment | 100% | \$226,592 | \$226,592 |
| Preventative maintenance and as-needed repairs for lift stations | 27% | \$53,800 | \$14,526 |
| TOTAL | | | \$255,115 |

| | | |
|--------------------------------------------------|--------------------|--------------------|
| Public Works Outsourced Management 521295 | 2020 Budget | 2021 Budget |
| | \$30,666 | \$25,589 |

Accounts for the outsourced professional services under the Baxter Woodman contract to perform the services below. The first table shows how services are allocated across funds. The second table shows the detail of what is allocated to the Sanitary Sewer Fund.

Public Works Outsourced Management Fund Allocation Table

| | Corporate | Water | Sanitary | Wholesale Water | Commuter | Glen-TIF | 2021 Budget |
|---------------------------------------|--------------------|--------------------|------------------|------------------------|-----------------|------------------|--------------------|
| Contract Management | (30%) \$19,500 | (59%) \$38,350 | (9%) \$5,850 | (2%) \$1,300 | - | - | \$65,000 |
| Sod Restoration | (10%) \$3,588 | (80%) \$28,715 | (5%) \$1,796 | - | (5%) \$1,796 | - | \$35,895 |
| General Landscaping | (79%) \$180,429 | (9%) \$20,555 | - | - | (3%) \$6,852 | (9%) \$20,555 | \$228,391 |
| Landscaping & Weed Control | (100%) \$27,712 | - | - | - | - | - | \$27,712 |
| Landscaping Special Projects | (100%) \$26,179 | - | - | - | - | - | \$26,719 |
| Public Works Director | (30%) \$59,810 | (59%) \$117,626 | (9%) \$17,943 | (2%) \$3,987 | - | - | \$199,366 |
| Water Operator | - | (80%) \$99,860 | - | (20%) \$24,966 | - | - | \$124,826 |
| Total Cost | \$317,218 | \$305,106 | \$25,589 | \$30,253 | \$8,648 | \$20,555 | \$707,369 |

| Description | Unit Measure | Qty | Unit Price | Total Cost | Sanitary Cost |
|----------------------------------------------------------------------|---------------------|------------|-------------------|-------------------|----------------------|
| Contract management for routine monthly maintenance (9% of contract) | Monthly | 12 | \$5,417 | \$65,000 | \$5,850 |
| Sod restoration services (5% of contract) | Hours | 180 | \$199 | \$35,895 | \$1,796 |
| Public Works Director (9% of contract) | Hours | 2,080 | \$96 | \$199,366 | \$17,943 |
| TOTAL | | | | \$300,261 | \$25,589 |

| | | |
|----------------------------------|--------------------|--------------------|
| Outside Litigation 521540 | 2020 Budget | 2021 Budget |
| | \$1,500 | \$360 |

Accounts for the cost of labor attorneys for personnel matters and special projects. The 2021 estimate is \$3,000 and is allocated to the Corporate Fund (45% or \$1,350), Water Fund (43% or \$1,290), and Sewer Fund (12% or \$360).

| | | |
|--------------------------------------------------|--------------------|--------------------|
| Cell Phone Service & Equipment 522115 | 2020 Budget | 2021 Budget |
| | \$1,354 | \$1,273 |

The FY 2021 budget of \$127,702 for cell phones was projected based on the average FY 2020 expenditures, plus a 2% increase for taxes and account changes. The FY 2010 budget is 6.3% less than the FY 2020 budget due to the reduction in staff use of in-field equipment resulting from smaller staff on-site teams during COVID-19 shelter in place phases. The charges are allocated across funds based on general technology resource demands shown on the Information Technology Fund Allocation table.

| | Sewer Fund Allocation | Total Cost | Sewer Fund Cost |
|------------------------------------------------------------|------------------------------|-------------------|------------------------|
| Cell Phone Service | | | |
| Cellular service for phones and field computers (Verizon) | 1% | \$116,000 | \$1,160 |
| Cellular emergency phones and Board Epacket service (AT&T) | 1% | \$10,000 | \$100 |

| | Sewer Fund Allocation | Total Cost | Sewer Fund Cost |
|-------------------------------------------------------------|------------------------------|-------------------|------------------------|
| Cell Phone Service | | | |
| Payphone service at depot stations (Pacific Telemanagement) | 1% | \$1,270 | \$13 |
| Wi-Fi maintenance for depot stations (AT&T) | 0% | \$432 | \$0 |
| TOTAL | | \$127,702 | \$1,273 |

| Document Destruction 522120 | 2020 Budget | 2021 Budget |
|------------------------------------|--------------------|--------------------|
| | \$20 | \$20 |

The FY 2021 total budget of \$2,000 supports the biannual destruction of paper documents after they have been scanned and filed electronically following the approval of the Illinois Department of Archives. The Sewer Fund allocation is 1%, or \$20 per the Information Technology Fund Allocation table.

| Postage 522145 | 2020 Budget | 2021 Budget |
|-----------------------|--------------------|--------------------|
| | \$5,280 | \$4,090 |

Accounts for 17% or \$3,740 of the total postage cost of \$22,000 for water/sewer utility bills mailed to Village customers and 10% or \$350 of the total postage machine lease of \$3,500.

| Software Licensing 522160 | 2020 Budget | 2021 Budget |
|----------------------------------|--------------------|--------------------|
| | \$23,987 | \$16,947 |

This account includes ongoing software maintenance charges as well as any proposed projects that require software. Initial purchases of software licensing are competitively bid and awarded and ongoing maintenance costs are budgeted annually. The major difference between the 2020 and 2021 budgets is the change from a 3-year total maintenance amount for Watersmart to an annual amount. The charges are allocated across funds based on general technology resource demands, updated annually, and summarized below by function. Software that supports a specific function is charged directly to the appropriate account. For example, utility billing software is charged toward the Water and Sanitary Sewer Funds and the New World software is offset through Joint Dispatch revenue.

| Description | Sewer Fund Allocation | Total Cost | Sewer Fund Cost |
|------------------------------------------------------------------|------------------------------|-------------------|------------------------|
| General Software Maintenance | 1% | \$503,717 | \$5,037 |
| Tyler Utility Billing Interface and CIS | 17% | \$9,679 | \$1,645 |
| WaterSmart Annual Software Maintenance | 17% | \$21,896 | \$3,722 |
| FAMS-XL Annual Water/Sewer Financial Model License | 17% | \$3,750 | \$638 |
| Utility Mgmt Software HD Sensus SAAS Fee (Core & Main) | 17% | \$32,531 | \$5,530 |
| Performance Metric/Budget Tracking/Dashboard Software | 1% | \$60,000 | \$0 |
| GovIT Strategic Plan Implemented Projects - Software Maintenance | 1% | \$13,514 | \$135 |
| Annual Timekeeping Software Maintenance | 1% | \$12,720 | \$127 |
| Dispatch Schedule Software Maintenance | 1% | \$3,935 | \$39 |
| Fire Scheduling Software Maintenance | 1% | \$7,305 | \$73 |
| TOTAL | | | \$16,947 |

| | | |
|-------------------------|--------------------|--------------------|
| Telephone 522170 | 2020 Budget | 2021 Budget |
| | \$1,299 | \$1,413 |

The FY 2021 budget for general telephone service, 911 lines, and fiber connection charges for the Village and its Dispatch partners. The budget was projected based on the average FY 2020 expenditures, reduced by savings from renegotiated contracts. The charges are allocated across funds based on general technology resource demands shown on the Information Technology Fund Allocation table. The 2021 budget of \$1,413 represents 1% of the cost of general voice and data services.

| | | |
|------------------------------------|--------------------|--------------------|
| Building Maintenance 522210 | 2020 Budget | 2021 Budget |
| | \$3,000 | \$3,000 |

Accounts for maintenance costs of Village generators. The 2021 budget is based on a three-year average.

| | | |
|------------------------------------------------------|--------------------|--------------------|
| Gas Detector Maintenance & Repairs 522240 | 2020 Budget | 2021 Budget |
| | \$500 | \$300 |

Accounts for gas meter maintenance at the Village's East and West pumps. This includes the inspection, testing and maintenance of detection units and sensors. Staff estimates the 2021 expenditures will be \$300.

| | | |
|------------------------------------------|--------------------|--------------------|
| Public Works Disposal Fees 524040 | 2020 Budget | 2021 Budget |
| | \$16,740 | \$17,075 |

Accounts for the hauling of spoil from street sweeping and spoil from street excavations. Based on a three-year average of work, the hauling of spoil is only allocated 10% from the Sanitary Fund.

Hauling Fund Allocation table

| | Hauling of spoil | Hauling of spoil - asphalt | Hauling from street sweeping | Total cost |
|------------------------|-------------------------|-----------------------------------|-------------------------------------|-------------------|
| Corporate (20%) | \$33,048 | \$1,102 | \$21,000 | \$55,150 |
| Water (70%) | \$115,668 | \$3,856 | - | \$119,524 |
| Sanitary (10%) | \$16,524 | \$551 | - | \$17,075 |
| 2021 Budget | \$165,240 | \$5,509 | \$21,000 | \$191,749 |

| Description | Contractor | Unit measure | Qty | Unit price | Total cost | Sanitary cost |
|--------------------------------|-------------------|---------------------|------------|-------------------|-------------------|----------------------|
| Hauling of spoil (10%) | TBD | Tons | 600 tons | \$275 | \$165,240 | \$16,524 |
| Hauling of spoil-asphalt (10%) | TBD | Tons | 27 tons | \$204 | \$5,509 | \$551 |
| TOTAL | | | | | \$170,749 | \$17,075 |

| | | |
|---------------------------------------|--------------------|--------------------|
| Sewer Collection System 524045 | 2020 Budget | 2021 Budget |
| | \$15,000 | \$15,000 |

Accounts for emergency contract assistance for lift station pump repairs. The 2021 budget is based on a three-year average.

| | | |
|-----------------------|--------------------|--------------------|
| Locates 524046 | 2020 Budget | 2021 Budget |
| | \$38,291 | \$38,291 |

Locate Subscription

Accounts for the cost associated with locating underground utilities prior to digging or excavating. The 2021 budget is based on an annual subscription with JULIE locates.

| Locates Subscription Fund Allocation table | |
|---------------------------------------------------|-----------------|
| Corporate (10%) | \$1,389 |
| Water (80%) | \$11,112 |
| Sanitary (10%) | \$1,389 |
| 2021 Budget | \$13,890 |

Locate Services

Accounts for utility locating services performed by a contractor. The Village utilizes a hybrid model that leverages the value of in-house Public Works staff and outside contractors through outsourcing to perform typical public works functions. The estimated annual cost is \$36,902 for the Sanitary Fund. This is based on contract costs.

| Locates Services Fund Allocation table | |
|-----------------------------------------------|------------------|
| Corporate (20%) | \$36,902 |
| Water (50%) | \$92,255 |
| Sanitary (20%) | \$36,902 |
| Wholesale (10%) | \$18,450 |
| 2021 Budget | \$184,510 |

Commodities

| | | |
|-----------------------|--------------------|--------------------|
| Asphalt 531020 | 2020 Budget | 2021 Budget |
| | \$21,464 | \$20,732 |

Asphalt material

Accounts for the cost of hot patch (\$732) asphalt used to fill potholes in roadways. Hot patch is a more permanent fix to potholes and requires excavating to address the underlying problem that caused the pothole. Cold patch is used to temporarily fill potholes as a “quick fix.” Below is the amount of hot patch and cold patch that has been used since 2017:

| Asphalt Fund Allocation table | | | | |
|--------------------------------------|-------------------------|----------------------------|-------------------|-------------------|
| | Hot patch-binder | Hot patch - surface | Cold patch | Total cost |
| Corporate | \$846 | \$1,350 | \$12,096 | \$14,292 |
| Water | \$1,692 | \$2,700 | \$18,144 | \$22,536 |
| Sanitary | \$282 | \$450 | - | \$732 |
| 2021 Budget | \$2,820 | \$4,500 | \$30,240 | \$37,560 |

| Hot Patch – Binder (10% Sewer) | | | |
|---------------------------------------|-------------|------------------|--------------|
| | Tons | Unit Cost | Total |
| 2017 | 361 | \$43 | \$15,552 |
| 2018 | 390 | \$50 | \$19,500 |
| 2019 | 250 | \$47 | \$11,750 |
| 2020 | 120 | \$47 | \$5,640 |
| 2021 | 60 | \$47 | \$2,820 |

| Hot Patch – Surface (10% Sewer) | | | |
|----------------------------------------|-------------|------------------|--------------|
| | Tons | Unit Cost | Total |
| 2017 | 634 | \$47 | \$29,798 |
| 2018 | 585 | \$54 | \$31,590 |
| 2019 | 350 | \$50 | \$17,500 |
| 2020 | 180 | \$50 | \$9,000 |
| 2021 | 90 | \$50 | \$4,500 |

| Cold Patch (0% Sewer) | | | |
|------------------------------|-------------|------------------|--------------|
| | Tons | Unit Cost | Total |
| 2017 | 230 | \$122 | \$28,060 |
| 2018 | 237 | \$135 | \$32,095 |
| 2019 | 200 | \$144 | \$28,800 |
| 2020 | 210 | \$144 | \$30,240 |
| 2021 | 210 | \$144 | \$30,240 |

Asphalt repair services

Accounts for asphalt repair services performed by a contractor. The Village utilizes a hybrid model that leverages the value of in-house Public Works staff and outside contractors through outsourcing to perform typical public works functions. This work includes the contractor purchasing asphalt and repair roads that are requested by Village staff. The estimated annual cost is \$20,000 for the Sanitary Fund.

| Asphalt Repair Services Fund Allocation table | |
|------------------------------------------------------|------------------|
| Corporate (30%) | \$60,000 |
| Water (60%) | \$120,000 |
| Sanitary (10%) | \$20,000 |
| 2021 Budget | \$200,000 |

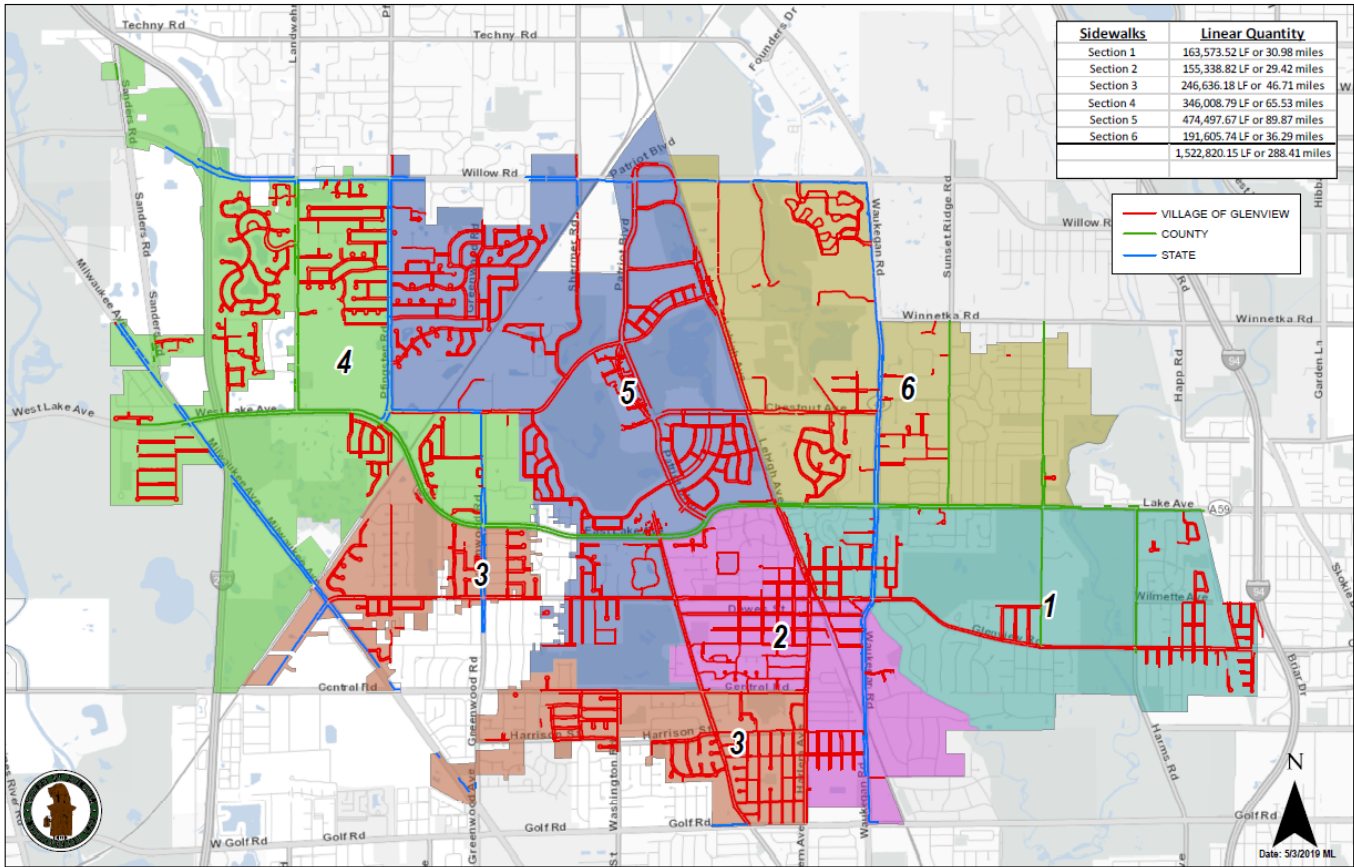
| Concrete 531021 | 2020 Budget | 2021 Budget |
|------------------------|--------------------|--------------------|
| | \$14,401 | \$12,097 |

Accounts for the purchase of concrete for repairs to public property.

Concrete Repair Fund Allocation Table

| | Corporate (60%) | Water (32%) | Sanitary (3%) | Commuter (5%) | 2020 Budget |
|----------------------------|------------------------|--------------------|----------------------|----------------------|--------------------|
| Sidewalk | \$82,999 | \$44,265 | \$4,150 | \$6,917 | \$138,331 |
| Curb | \$24,219 | \$12,917 | \$1,210 | \$2,018 | \$40,365 |
| Driveway | \$7,056 | \$3,763 | \$353 | \$588 | \$11,760 |
| Pavement Patch | \$67,200 | \$35,839 | \$3,360 | \$5,599 | \$112,000 |
| Utility Restoration | \$60,480 | \$32,256 | \$3,024 | \$5,040 | \$100,800 |
| Total | \$241,954 | \$129,041 | \$12,097 | \$20,162 | \$403,256 |

Staff has developed a twelve-year program to repair and maintain sidewalks and curbs within the Village’s limits. Starting in 2020, Public Works staff will begin surveying section 1 for sidewalk and curb repair. This program will result in decrease in 2021 but each year will be based on the evaluation of the upcoming section. Staff will continue to repair **driveways, pavement patches** and **utility restorations** through work orders and resident requests.



Staff estimates that 5% of all Village sidewalks are deteriorating. Based on the last three-years of service requests from residents, staff estimates there will be 5,765 sq. feet of sidewalk repair outside of Section 2.

| Sidewalk Repair | | | | |
|------------------------|--------------|----------|------------|------------------|
| Program Type | Unit Measure | Quantity | Unit Price | Total |
| Section-based | Square feet | 16,383 | \$6.12 | \$103,051 |
| Resident request | Square feet | 5,765 | \$6.12 | \$35,280 |
| TOTAL | | | | \$138,331 |

Staff estimates that 1% of all Village curbs are deteriorating. Based on the last three-years of service requests from residents, staff estimates there will be 412 feet of curb repair outside of Section 2.

| Curb Repair | | | | |
|--------------------|--------------|----------|------------|-----------------|
| Program Type | Unit Measure | Quantity | Unit Price | Total |
| Section-based | Linear feet | 1,347 | \$22.95 | \$30,915 |
| Resident request | Linear feet | 412 | \$22.95 | \$9,450 |
| TOTAL | | | | \$40,365 |

Based on the last three years of resident requests and work orders submitted, staff estimates the following projects for Driveway repair, Pavement patch and Utility restoration repair:

| Driveway Repair | | | | |
|------------------------|--------------|----------|------------|----------|
| Program Type | Unit Measure | Quantity | Unit Price | Total |
| Resident request | Square yard | 206 | \$57.12 | \$11,760 |

| Pavement Patch | | | | |
|-----------------------|---------------------|-----------------|-------------------|------------------|
| Program Type | Unit Measure | Quantity | Unit Price | Total |
| Resident request | Square yard | 1,830 | \$61.20 | \$112,000 |

| Utility Restoration Repair | | | | |
|-----------------------------------|---------------------|-----------------|-------------------|------------------|
| Program Type | Unit Measure | Quantity | Unit Price | Total |
| Resident request | Square feet | 16,471 | \$6.12 | \$100,800 |

| Batteries (Specialized) 531030 | 2020 Budget | 2021 Budget |
|---------------------------------------|--------------------|--------------------|
| | \$0 | \$132 |

Accounts for battery backup uninterruptible power supply (UPS) batteries for computer equipment which provides power in a main power failure. The budget is based on replacing one larger unit per year. The 2021 Water Fund budget represents 1% of the \$13,200 total budget. This account was not previously in the Sewer Fund budget

| Computer/Printer/Copier Toner 531070 | 2020 Budget | 2021 Budget |
|---------------------------------------------|--------------------|--------------------|
| | \$440 | \$318 |

Accounts for maintenance and supplies for copiers and plotters. The 2021 Sewer budget represents 1% of the \$31,750 total budget; this account was not previously in the Sewer budget.

| Electronic Equipment & Supplies 531080 | 2020 Budget | 2021 Budget |
|---------------------------------------------------|--------------------|--------------------|
| | \$740 | \$1,003 |

This account includes expenditures for extended warranties and maintenance agreements for network hardware (servers, data storage devices, routers, and wireless access points), audio visual video equipment, and Kronos Time Clocks. The FY 2021 budget increase over 2020 is primarily due to the addition of maintenance agreements related to the new Village microwave network.

| Limestone (CA-7) 531135 | 2020 Budget | 2021 Budget |
|--------------------------------|--------------------|--------------------|
| | \$6,846 | \$6,846 |

Accounts for aggregate delivery services for limestone material (CA-7) which is used for property restorations.

| Limestone Fund Allocation | |
|----------------------------------|-----------------|
| Corporate (10%) | \$6,846 |
| Water (80%) | \$54,768 |
| Sanitary (10%) | \$6,846 |
| 2021 Budget | \$68,460 |

| Limestone Purchases | | |
|----------------------------|-----------|------------|
| | Tons used | Unit price |
| 2016 | 4,544 | \$18.40 |
| 2017 | 3,518 | \$18.87 |
| 2018 | 4,259 | \$19.17 |
| 2019 | 4,250 | \$16.30 |
| 2020 | 4,200 | \$16.30 |
| 2021 | 4,200 | \$16.30 |

| | | |
|-----------------------|--------------------|--------------------|
| Topsoil 531136 | 2020 Budget | 2021 Budget |
| | \$1,520 | \$1,535 |

Accounts for topsoil and sand used for clean fill for property restorations related to sewer jobs. Services are bid jointly through the Municipal Partnering Initiative.

| Topsoil Fund Allocation | |
|--------------------------------|-----------------|
| Fund | Amount |
| Corporate (10%) | \$1,535 |
| Water (80%) | \$12,282 |
| Sanitary (10%) | \$1,535 |
| 2021 Budget | \$15,352 |

| Topsoil Purchases | | | |
|--------------------------|-----------------------|------------|-----------------|
| | 21-ton truckload used | Unit price | Total Price |
| 2016 | 40 | \$360 | \$14,400 |
| 2017 | 41 | \$372.30 | \$15,264 |
| 2018 | 35 | \$378.26 | \$13,239 |
| 2019 | 38 | \$400 | \$15,200 |
| 2020 | 38 | \$400 | \$15,200 |
| 2021 | 38 | \$404 | \$15,352 |

| | | |
|---------------------------|--------------------|--------------------|
| Natural Gas 531145 | 2020 Budget | 2021 Budget |
| | \$5,000 | \$4,000 |

Accounts for a portion of the cost of natural gas for pump station facilities. The 2021 budget is based on a three-year average.

| | | |
|------------------------------------|--------------------|--------------------|
| Operational Supplies 531155 | 2020 Budget | 2021 Budget |
| | \$16,200 | \$14,200 |

Accounts for supplies for maintenance of facilities such as sewer couplings, manhole flat tops, adjusting rings and various other small supplies. The 2021 budget is based on a three-year average.

| | | |
|-----------------------|--------------------|--------------------|
| Rentals 531200 | 2020 Budget | 2021 Budget |
| | \$500 | \$0 |

Accounts for the cost of renting tools and equipment as needed to support Public Works operations. Staff does not anticipate and expenditures from this account in 2021.

| | | |
|--------------------------------|--------------------|--------------------|
| Safety Equipment 531205 | 2020 Budget | 2021 Budget |
| | \$2,000 | \$1,300 |

Accounts for cost of safety upgrades, supplies, or minor repairs based on the Safety Committee recommendations. This account is used for first aid kits and supplies, gloves, protective eyewear, disinfectant supplies, barricades, traffic cones, and high visibility safety vests. The 2021 budget is based on a three-year average.

| | | |
|---------------------------|--------------------|--------------------|
| Electricity 531235 | 2020 Budget | 2021 Budget |
| | \$15,000 | \$9,500 |

Accounts for electricity for Village street lights and lift stations. The 2021 budget is based on a three-year average.

Other Charges

| | | |
|-----------------------------|--------------------|--------------------|
| Loan Interest 540031 | 2020 Budget | 2021 Budget |
| | \$10,845 | \$9,158 |

On May 1, 2015, the Village agreed to borrow up to \$7,333,416 from Glenview State Bank in a draw-loan in order to finance water capital improvements for Advanced Metering Infrastructure for the Glenview Water System. Principal and interest payments are allocated 90% to the Water Fund and 10% to the Sewer Fund. Interest payments are made in June and December on a semi-annual basis each year. Interest on the loan is 2% of the loan balance at the beginning of the year. The total 2021 budget amount is \$91,577 with the Sewer Fund allocation being \$9,158.

| | | |
|------------------------------|--------------------|--------------------|
| Loan Principal 540225 | 2020 Budget | 2021 Budget |
| | \$84,387 | \$103,139 |

On May 1, 2015, the Village agreed to borrow up to \$7,333,416 from Glenview State Bank in a draw-loan in order to finance water capital improvements for Advanced Metering Infrastructure for the Glenview Water System. This is a Bank Qualified Tax Exempt loan and the Village has drawn a total of \$6,876,024. The remaining amount will not be drawn. The principal payment is made in November on an annual basis each year. Principal and interest payments are allocated 90% to the Water Fund and 10% to the Sewer Fund. The total 2021 budget amount is \$1,031,392 with the Sewer Fund allocation being \$103,139.

Interfund Charges

| | | |
|----------------------------|--------------------|--------------------|
| CERF Charges 560010 | 2020 Budget | 2021 Budget |
| | \$24,827 | \$24,827 |

Accounts for charges from the Capital Equipment Replacement Fund (CERF) for future replacement of vehicles and equipment used by the Sewer Fund. The total equipment value and replacement cycles are reviewed and updated annually.

| | | |
|----------------------------|--------------------|--------------------|
| FRRF Charges 560040 | 2020 Budget | 2021 Budget |
| | \$29,307 | \$29,307 |

Accounts for charges from the Facility Repair and Replacement Fund (FRRF) which sets aside resources for the major repairs and replacement of Village building components.

| | | |
|-------------------------------------------|--------------------|--------------------|
| General Liability Insurance 560070 | 2020 Budget | 2021 Budget |
| | \$27,858 | \$35,743 |

Accounts for the portion of the Village’s general liability insurance costs allocated to the Sewer Fund.

| | | |
|----------------------------|--------------------|--------------------|
| MERF Charges 560090 | 2020 Budget | 2021 Budget |
| | \$32,932 | \$38,923 |

Accounts for charges from the Municipal Equipment Repair Fund (MERF) for maintenance and repair of Sewer Fund vehicles.

| | | |
|---------------------------------------------|--------------------|--------------------|
| Risk Management Fixed Charges 560100 | 2020 Budget | 2021 Budget |
| | \$19,804 | \$24,496 |

Accounts for the portion of the worker’s compensation insurance costs allocated to the Sewer Fund.

Capital Projects

| | | |
|---------------------------------------------|--------------------|--------------------|
| Capital Projects 572020 & 572021 | 2020 Budget | 2021 Budget |
| | \$1,638,225 | \$1,883,877 |

Accounts for the capital project expenditures allocated to the Sewer Fund. The 2021 budget includes design services, road resurfacing program, road reconstruction projects, sanitary sewer projects, and water system projects.

| Design Services | Sewer Fund Cost |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| CIP Core Design (B&W) | \$116,282 |
| Inspectional Services(B&W) | \$94,633 |
| Total Design Services | \$210,915 |
| Road Resurfacing Program <i>(The Road Resurfacing includes sanitary and storm sewers replacement/lining as part of the road resurfacing program. The Road Resurfacing includes the following work: curb removal and replacement, underground utility replacement/repairs, sidewalk replacement, roadway base repair if needed, removal and placement of new asphalt pavement, and landscape restoration. Minor Area Repair Strategy – Asphalt (MARS-A), which consists of the resurfacing of partial street sections throughout the Village is included. Minor Area Repair Strategy - Concrete (MARS-C), which consists of the full slab replacement of concrete streets is also part of this program. Both of these MARS strategies are used to extend the service life of Village roadways until a full resurfacing or reconstruction can be completed).</i> | |
| Wilmette Avenue (West End to Long Road) | \$32,000 |
| Saratoga Lane (Monterey Drive to Kittyhawk Lane) | \$8,000 |
| Cabot Lane (Saratoga Lane to Monterey Drive) | \$4,000 |
| Monterey Drive (West Lake Avenue to Independence Avenue) | \$11,000 |
| Westleigh Drive South Circle (Westleigh Drive South Circle to Waukegan Road) | \$7,000 |
| Summit Drive (Westleigh Drive South Circle to Aberdeen Drive) | \$8,000 |
| Aberdeen Drive (Summit Drive to Summit Drive) | \$4,000 |
| Brush Hill Lane (Summit Drive to Westleigh Drive) | \$3,000 |
| Fir Street (Shermer Road to East Cul-De-Sac) | \$5,000 |

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Hill Circle (Central Road to North Cul-De-Sac) | \$4,000 |
| Sumac Circle (West Cul-De-Sac to East Cul-De-Sac) | \$4,000 |
| Cedarwood Lane (Linden Leaf Drive to North Cul-De-Sac) | \$5,000 |
| Crescent Lane (Potter Road to West Cul-De-Sac) | \$1,000 |
| Ardmore Avenue (Long Road to West End) | \$1,000 |
| Dale Street (Long Road to West End) | \$1,000 |
| Total Road Resurfacing Program | \$98,000 |
| Road Reconstruction Projects <i>(The Road Reconstruction includes sanitary sewer replacement/lining, water main replacement or installation, and storm sewer installation/replacement/lining. The Road Reconstruction includes the following work: pavement removal, curb removal and replacement or installation, underground utility installation/replacement/repairs, public utility relocations, sidewalk replacement, roadway base repair/replacement, placement of new asphalt pavement, parkway grading, and landscape restoration. Roadway reconstruction projects will typically reestablish the full-service life for all public components included.)</i> | |
| Russet Way (Crestwood Drive to Carousel Drive) | \$73,000 |
| Juniper Road (Wilmette Avenue to Glenview Road) | \$198,822 |
| Montgomery Lane, Golf Court, and Cedar Court (Golf Court to McArthur Drive) | \$35,998 |
| North Glenayre Drive (Glenview Road to North Dead End) | \$83,000 |
| Pleasant Lane (Waukegan Road to Sunset Ridge) | \$211,000 |
| Beaver Lane (Wilmette Avenue to North End) | \$43,000 |
| Surrey Lane (Central Road to Glenview Road) | \$79,000 |
| Forestview Lane (Surrey Lane to West End) | \$26,000 |
| Barton Court (Surrey Lane to West End) | \$26,000 |
| Total Road Reconstruction Projects | \$775,820 |
| Sanitary Sewer Projects <i>(This project will televise sections of sanitary sewer throughout the Village to assist in prioritizing future capital improvement projects within the road resurfacing and reconstruction programs. Sanitary sewer lining is a rehabilitation program that lines sewers via trenchless method, without requiring excavating and extends the life and performance of the sewer. As recommended by the Flood Risk Reduction Program, and approved by the Village Board, conversion from gravity to overhead sanitary services will be supported by this cost-sharing program. The Village will pay 50%, up to \$7,500, per property.)</i> | |
| Sanitary Sewer TV Inspections (review & report) | \$112,600 |
| Sanitary Sewer and Manhole Lining | \$299,220 |
| Cost Sharing Program - Overhead Sanitary Conversion | \$40,000 |
| Total Sanitary Sewer Projects | \$451,820 |
| Water System Projects <i>(As part of the Water Main Study and pipe condition and age the following projects were recommended for replacement or upgrade of the water main system. The projects include the following work: pavement removal, curb removal and replacement as needed, water main replacement or installation, other utility repair or replacement (storm and sanitary sewers), public utility relocations as needed, sidewalk replacement, roadway base repair/replacement, placement of new asphalt pavement, parkway grading, and landscape restoration.)</i> | |
| Strawberry Lane (Maple Leaf Drive to Winnetka Road) | \$110,200 |
| Glenview Road (Pfungsten Road to Milwaukee Avenue) | \$31,000 |
| Larch Avenue (Maple Street to East End) | \$26,000 |
| Total Water System Projects | \$167,200 |
| Total Sanitary Sewer Capital Projects | \$1,703,755 |

Wholesale Water Fund Summary

| Wholesale Water Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Revenues | | | | | |
| Charges For Services | 2,283,297 | 3,868,458 | 4,302,162 | 6,241,615 | 2,373,157 |
| Investment Income | 6,350 | 9,000 | 7,000 | 4,000 | (5,000) |
| Other Revenues | 3,266 | - | - | - | - |
| Total Revenues | 2,292,913 | 3,877,458 | 4,309,162 | 6,245,615 | 2,368,157 |
| Expenditures | | | | | |
| Personnel | 119,997 | 121,177 | 116,499 | 125,479 | 4,302 |
| Contractual | 1,215,778 | 2,241,833 | 2,179,181 | 3,107,619 | 865,786 |
| Commodities | 10,233 | 57,713 | 54,713 | 105,426 | 47,713 |
| Other Charges | 62,816 | - | - | - | - |
| Interfund Charges | 19,289 | 20,673 | 20,673 | 28,033 | 7,360 |
| Transfers Out | 881,334 | 1,149,974 | 1,149,974 | 1,532,215 | 382,241 |
| Total Expenditures | 2,309,448 | 3,591,370 | 3,521,040 | 4,898,772 | 1,307,402 |
| Surplus/(Deficit) | (16,534) | 286,088 | 788,122 | 1,346,843 | 1,060,755 |
| Ending Cash and Investments | 866,735 | 1,152,823 | 1,654,857 | 3,001,700 | 1,848,877 |

Wholesale Water Fund Revenue Line Item Budget

| | 2019 | 2020 | 2020 | 2021 | 2021 Bud. |
|--------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues | Actual | Budget | Estimate | Budget | vs. 2020 Bud. |
| Charges For Services | | | | | |
| 440105 - Water Charges | 2,283,297 | 3,868,458 | 4,302,162 | 6,241,615 | 2,373,157 |
| Total Charges For Services | 2,283,297 | 3,868,458 | 4,302,162 | 6,241,615 | 2,373,157 |
| Investment Income | | | | | |
| 460120 - Interest-Investment | 6,350 | 9,000 | 7,000 | 4,000 | (5,000) |
| Total Investment Income | 6,350 | 9,000 | 7,000 | 4,000 | (5,000) |
| Other Revenues | | | | | |
| 470999 - Miscellaneous Revenue | 3,266 | - | - | - | - |
| Total Other Revenues | 3,266 | - | - | - | - |
| Total Wholesale Water Fund Revenues | 2,292,913 | 3,877,458 | 4,309,162 | 6,245,615 | 2,368,157 |

Wholesale Water Fund Expenditure Line Item Budget

| Wholesale Water Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|---------------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Personnel | | | | | |
| 511110 - Regular Salaries | 83,822 | 83,175 | 79,383 | 85,110 | 1,935 |
| 511120 - Part Time Salaries | 114 | - | - | 1,166 | 1,166 |
| 511130 - Temporary/Seasonal Salaries | - | - | - | - | - |
| 511210 - Overtime Salaries | 6,425 | 5,800 | 5,800 | 5,500 | (300) |
| 511240 - Longevity Pay | 940 | 943 | 943 | 927 | (16) |
| 512110 - Deferred Comp | 400 | 409 | 418 | 423 | 14 |
| 512120 - Auto Allowance | 434 | 432 | 439 | 432 | - |
| 514110 - FICA Payments | 6,224 | 6,551 | 6,060 | 6,755 | 204 |
| 514210 - IMRF Payments | 8,866 | 11,084 | 10,673 | 10,979 | (105) |
| 514213 - GASB 75 OPEB Expense | (2,931) | - | - | - | - |
| 514410 - Health Insurance | 15,703 | 12,783 | 12,783 | 14,187 | 1,404 |
| Total Personnel | 119,997 | 121,177 | 116,499 | 125,479 | 4,302 |
| Contractual | | | | | |
| 521140 - Audit Services | 860 | 786 | 743 | 1,646 | 860 |
| 521205 - Finance & Accounting Services | 17,392 | 17,990 | 17,559 | 35,833 | 17,843 |
| 521290 - Other Professional Service | - | 120,300 | 119,800 | 132,418 | 12,118 |
| 521295 - PW Outsourced Svcs & Contract Mgmt | 20,807 | 28,668 | 28,667 | 30,253 | 1,585 |
| 522210 - Building Maintenance | - | 300 | - | - | (300) |
| 522240 - Gas Detector Maintenance | 193 | 500 | 300 | 300 | (200) |
| 524046 - Locates | - | 18,451 | 18,451 | 18,451 | - |
| 524060 - Supply And Metering | - | 1,800 | 1,400 | 1,500 | (300) |
| 524075 - Water Purchases | 1,175,733 | 2,052,038 | 1,991,861 | 2,886,818 | 834,780 |
| 524080 - Pump Station Operations | 793 | 1,000 | 400 | 400 | (600) |
| Total Contractual | 1,215,778 | 2,241,833 | 2,179,181 | 3,107,619 | 865,786 |
| Commodities | | | | | |
| 531155 - Operational Supplies | 7 | 500 | 250 | 250 | (250) |
| 531200 - Rentals | - | 250 | - | 250 | - |
| 531205 - Safety Equipment | - | 500 | - | - | (500) |
| 531235 - Electricity | 10,226 | 56,463 | 54,463 | 104,926 | 48,463 |
| Total Commodities | 10,233 | 57,713 | 54,713 | 105,426 | 47,713 |
| Other Charges | | | | | |
| 540110 - Depreciation | 62,816 | - | - | - | - |
| Total Other Charges | 62,816 | - | - | - | - |
| Interfund Charges | | | | | |
| 560040 - FRRF Charges | 5,004 | 4,244 | 4,244 | 4,244 | - |
| 560070 - General Liability Insurance | 9,915 | 10,726 | 10,726 | 16,414 | 5,688 |
| 560100 - Risk Management Fixed Charges | 4,370 | 5,703 | 5,703 | 7,375 | 1,672 |
| Total Interfund Charges | 19,289 | 20,673 | 20,673 | 28,033 | 7,360 |
| Transfers Out | | | | | |
| 590100 - Transfer to Corporate Fund | 325,000 | 325,000 | 325,000 | 325,000 | - |
| 590410 - Transfer to Capital Projects Fund | 556,334 | 573,024 | 573,024 | 590,215 | 17,191 |
| 590510 - Transfer to Water Fund | - | 251,950 | 251,950 | 617,000 | 365,050 |
| Total Transfers Out | 881,334 | 1,149,974 | 1,149,974 | 1,532,215 | 382,241 |
| Wholesale Water Fund Total | 2,309,448 | 3,591,370 | 3,521,040 | 4,898,772 | 1,307,402 |

Wholesale Water Fund

The Wholesale Water Fund is an enterprise fund which means the fund operates as an independent business with revenues, fully funded expenses, transfers, and financial results. This fund is used to account for the revenue and expense activities associated with the purchase of water from the Village of Wilmette for sale to other water systems.

Revenues

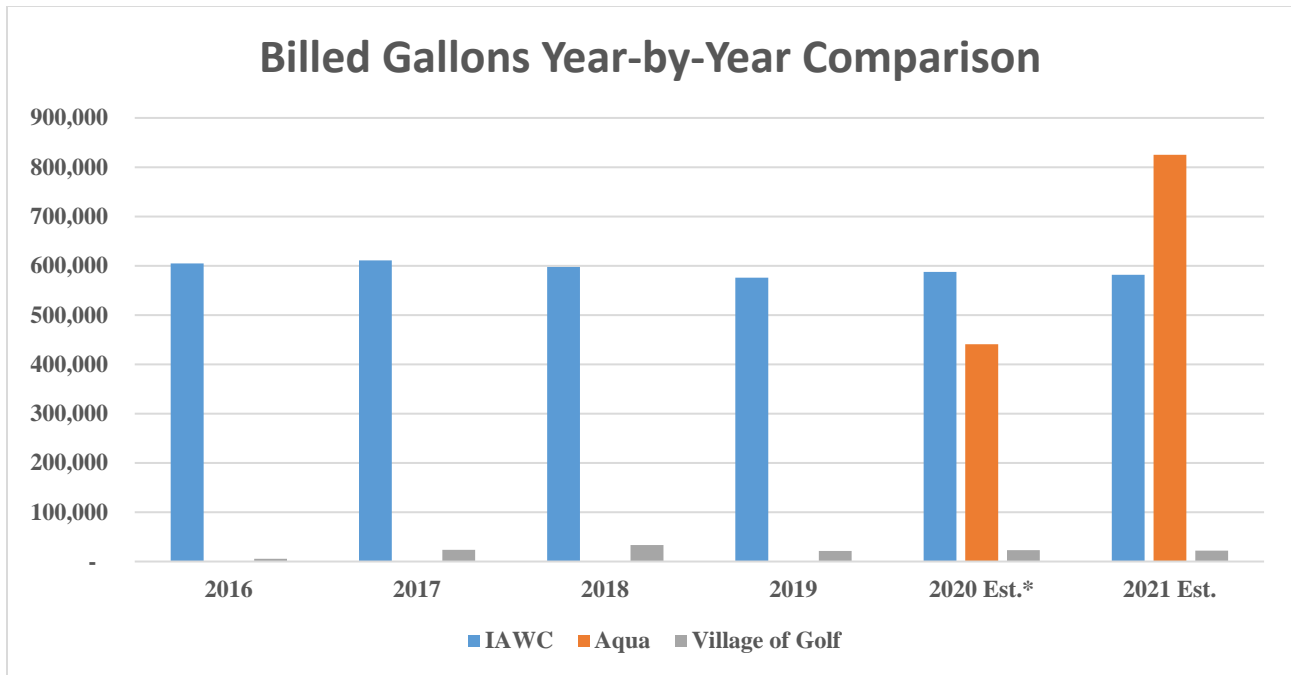
Charges for Services

| | | |
|-----------------------------|--------------------|--------------------|
| Water Charges 440105 | 2020 Budget | 2021 Budget |
| | \$3,868,458 | \$6,241,615 |

Accounts for the sale and delivery of Lake Michigan water to Aqua, Illinois American Water Company (IAWC) and the Village of Golf. The Glenview water system receives potable water from Lake Michigan through the Village of Wilmette. Glenview purchases water from the Village of Wilmette for a current rate of \$1.87/1,000 gallons. In July of 2020, upon the commencement of selling water to Aqua, the Wilmette water purchase rate was reduced by five percent from \$1.97/1,000 gallons to the current rate of \$1.87/1,000 gallons per the 2014 Second Amendment to the 1987 Water Service Contract between the Village of Wilmette and the Village of Glenview and will become the new base rate for calculating the future bi-annual rate adjustments. In 2021, the water purchase rate from the Village of Wilmette will be increasing on January 1, 2021. The wholesale rates charged to Aqua, IAWC and the Village of Golf are based on the terms of each of the water service agreements with the Village.

The water service agreements require periodic (monthly for Aqua and IAWC and quarterly for Village of Golf) billing on several components. These components include a purchase water charge, a charge for maintaining facilities and operations, a return on capital investment, depreciation expense charge and an administrative charge. The billing rates for Aqua, IAWC and the Village of Golf are re-calculated on an annual basis.

The budgets for Aqua, IAWC and the Village of Golf is calculated by multiplying the estimated number of gallons purchased by Aqua, IAWC and the Village of Golf from the Village by the current billing rates. The 2021 estimated number of gallons purchased by Aqua, IAWC and the Village of Golf is 825,315, 581,815 and 22,152, respectively. Aqua’s estimated purchased gallons are based on a combination of estimates received from Aqua combined with the trend of gallons used since June 2020. The IAWC and Village of Golf estimated gallons are based on a two-year average of water gallons purchased. In 2021, Water Charges of \$3,903,740 are budgeted for Aqua, \$2,250,660 are budgeted for IAWC, and \$87,215 are budgeted for the Village of Golf. The Village of Golf began purchasing their wholesale water from the Village in 2016. The chart below details the number of gallons purchased per year by Aqua, IAWC and the Village of Golf.



*Aqua is six months in 2020 (July to December)

Investment Income

| | | |
|-------------------------------------|--------------------|--------------------|
| Interest – Investment 460120 | 2020 Budget | 2021 Budget |
| | \$9,000 | \$4,000 |

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. and Illinois Funds. Interest from the Cook County Treasurer (property taxes) is also recorded to this account. Benchmark interest rates have been drastically cut in order to help stimulate the economy in response to COVID-19. As a result, the 2021 budget of \$4,000 is lower than the 2020 budget.

Expenditures

Personnel

| | | |
|--------------------------------|--------------------|--------------------|
| Regular Salaries 511110 | 2020 Budget | 2021 Budget |
| | \$83,175 | \$85,110 |

Accounts for the Wholesale Water Fund’s portion of the salary expense for the full-time positions listed below. The 2021 budget includes a 2.5% merit pay pool for non-union employees and a 2.75% increase for union employees. The 2021 budget has decreased by five positions (three MEOs, one Public Works Superintendent, and one Assistant to the Village Manager). The decrease is offset by allocating a portion of the salaries of the Facilities Supervisor, the Facilities Technician, and two Management Analyst positions. The responsibilities of the eliminated positions are being absorbed by current staff and/or fulfilled through contractual services.

| Salary Allocation by Fund | | | | | | |
|------------------------------------|------------------|--------------|------------------------|-----------------------|------------------------|-------------|
| Position | Corporate | Water | Wholesale Water | Sanitary Sewer | Ins. & Risk | FRRF |
| Village Manager | 94% | - | 6% | - | - | - |
| (2) Assist. to the Village Manager | 40% | 30% | 5% | 5% | 15% | 5% |
| Deputy Dir. of Public Works | 30% | 59% | 2% | 9% | - | - |
| Management Analyst II | 30% | 59% | 2% | 9% | - | - |
| (2) Management Analyst I | 40% | 30% | 5% | 5% | 15% | 5% |
| Admin. Coordinator | 30% | 59% | 2% | 9% | - | - |
| (1) PW Supt. | 30% | 59% | 2% | 9% | - | - |
| (5) PW Supervisors | 30% | 59% | 2% | 9% | - | - |
| (2) Field Inspector | 30% | 59% | 2% | 9% | - | - |
| Facilities Supervisor | 30% | 59% | 2% | 9% | - | - |
| Facilities Technician | 30% | 59% | 2% | 9% | - | - |
| (17) MEO | 30% | 59% | 2% | 9% | - | - |

| Part Time Salaries 511120 | 2020 Budget | 2021 Budget |
|----------------------------------|--------------------|--------------------|
| | \$0 | \$1,166 |

Accounts for 5% of the salary expense of one Administrative Intern. The 2021 budget includes a 2.5% increase.

| Overtime Salaries 511210 | 2020 Budget | 2021 Budget |
|---------------------------------|--------------------|--------------------|
| | \$5,800 | \$5,500 |

Accounts for a portion of the overtime salary expense for non-exempt personnel whose regular salaries are allocated to Wholesale Water. The 2021 budget is based on the Village's hybrid model that leverages the value of in-house PW staff and outside contractors through outsourcing to perform typical PW functions. This is based on a three-year average.

| Longevity Pay 511240 | 2020 Budget | 2021 Budget |
|-----------------------------|--------------------|--------------------|
| | \$943 | \$927 |

Accounts for a portion of longevity compensation paid to non-exempt employees. Longevity is paid to Public Works union employees with 7 or more years of service hired prior to 1/1/15 (16 employees) and non-union non-exempt employees with 7 or more years of service hired prior to 7/17/2012 (8 employees). Longevity amounts are included in union contracts and the employee handbook at a specific point in time and are increased annually based on the annual September change in CPI. The estimated change in CPI is 1.7% based on prior year change. Longevity is allocated across funds in the same proportions as regular salaries.

| Deferred Compensation 512110 | 2020 Budget | 2021 Budget |
|-------------------------------------|--------------------|--------------------|
| | \$409 | \$423 |

Accounts for 6% of the deferred compensation given to the Village Manager at 3% of his base salary.

| | | |
|------------------------------|--------------------|--------------------|
| Auto Allowance 512120 | 2020 Budget | 2021 Budget |
| | \$432 | \$432 |

Accounts for a 6% of the auto allowance given to the Village Manager at \$7,200.

| | | |
|-----------------------------|--------------------|--------------------|
| FICA Payments 514110 | 2020 Budget | 2021 Budget |
| | \$6,551 | \$6,755 |

Accounts for a portion of the employer FICA (Social Security (6.2%) and Medicare (1.45%)) payments applied to the FICA Wages (salaries, longevity pay, deferred compensation and auto allowance).

| | | |
|-----------------------------|--------------------|--------------------|
| IMRF Payments 514210 | 2020 Budget | 2021 Budget |
| | \$11,084 | \$10,979 |

Accounts for a portion of the employers share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2021 employer rate is 11.79% of IMRF wages. The 2021 rate is 3.9% lower than the 2020 rate of 12.27%.

| | | |
|--------------------------------|--------------------|--------------------|
| Health Insurance 514410 | 2020 Budget | 2021 Budget |
| | \$12,783 | \$14,187 |

Accounts for a portion the health insurance coverage for eligible participants. The Village offers employees choices between two plans which include an HMO option and a PPO option.

Contractual

| | | |
|------------------------------|--------------------|--------------------|
| Audit Services 521140 | 2020 Budget | 2021 Budget |
| | \$786 | \$1,646 |

Audit services were competitively bid in 2017 and a five-year contract with a five-year extension was entered into with Baker Tilly Virchow Krause, LLP (“Baker Tilly”). The financial charge for service is calculated by resource demand across funds and updated annually and are shown in the table to the right. Fund specific accounts are charged for special projects such as the annual Waukegan/Golf TIF report and The Glen TIF Compliance Report. The FY 2021 continues last year’s new line item detail for GATA¹ Audit

| Financial Services Fund Allocation | |
|-------------------------------------------|---------|
| Corporate Fund | 83.50% |
| Waukegan/Golf TIF Fund | 0.50% |
| Special Tax Allocation Fund | 4.00% |
| Water Fund | 6.00% |
| Wholesale Water Fund | 3.00% |
| Commuter Parking Fund | 1.00% |
| Sanitary Sewer Fund | 2.00% |
| | 100.00% |

¹ GATA Grant Accountability and Transparency Act (GATA) became Illinois law in 2014 to establish consistent federal compliance requirements for all grants regardless of the source of funding. GATA sets statewide lifecycle grant management requirements. The new State of Illinois reporting and auditing requirements resulted in additional audit work beginning in FY

Services. The total budget for audit services is \$62,600, with a \$1,646 proposed Wholesale Water Fund FY 2021 budget.

| FY 2020 Audit and Related Reporting | Wholesale Water Fund Allocation | Total Cost | Wholesale Water Fund Cost |
|----------------------------------------------------------|----------------------------------------|-------------------|----------------------------------|
| Audit Services (Baker Tilly) | 7% | \$46,950 | \$1,409 |
| GATA Grant Audit Services (Baker Tilly) | 7% | \$1,750 | \$53 |
| Single Audit Services/Federal Grant (Baker Tilly) | 7% | \$4,920 | \$148 |
| State of IL Comptroller's Report (Baker Tilly) | 7% | \$1,200 | \$36 |
| Other Post-Employment Benefits Update (Actuary) | 0% | \$4,500 | - |
| Continuing Debt Disclosure Annual Report (Piper Sandler) | 0% | \$1,100 | - |
| TIF Reports (The Glen and Waukegan/Golf) | 0% | \$2,180 | - |
| TOTAL | | \$62,600 | \$1,646 |

| Finance & Accounting Services 521205 | 2020 Budget | 2021 Budget |
|-------------------------------------------------|--------------------|--------------------|
| | \$17,990 | \$35,833 |

The Village outsourced financial services to Lauterbach & Amen in 2009. The FY 2021 budget includes comprehensive finance management services provided through 8 full-time staff as well as additional Chief Financial Officer and managerial staff support. The financial charge for service is annually calculated by resource demand across funds as shown in the Financial Services Fund Allocation table (within the Audit Services description). The greatest amounts of activity is in the Corporate Fund. The remaining 15% represents work effort in the other funds. FY 2021 is proposed as a 0% base contract increase, for a total contract value of \$1,194,446 with the Wholesale Water Fund allocation being \$35,833.

| Other Professional Services 521290 | 2020 Budget | 2021 Budget |
|-------------------------------------------|--------------------|--------------------|
| | \$120,300 | \$132,418 |

Accounts for the service fees for outside firms and agencies that support the work of the Wholesale Water Fund. These services are managed by the Public Works department. The 2020 budget included several Aqua service start-up costs that are not included in the 2021 budget.

| Description | Unit Measure | Qty | Unit Cost | Amount |
|-----------------------------------------------------------------------------|----------------------|------------|------------------|---------------|
| Repairs to continuity straps and sample testing in the IAW | As-needed | 3 | \$5,000 | \$15,000 |
| Meter testing for the IAW | As-needed | N/A | \$400 | \$400 |
| Required IEPA sampling (reimbursed by the Village of Golf) | Annual | 1 | \$500 | \$500 |
| SCADA planning review, repair and preventative maintenance (10%) | Annual and as-needed | 1 | \$4,524 | \$4,524 |
| Pump preventative maintenance and as-needed repairs for pump stations (13%) | Annual and as-needed | 1 | \$6,994 | \$6,994 |

2019 with the FY 2018 audit. These requirements will continue in the future for years the Village needs to conduct grant reporting.

| | | | | |
|--------------------------------------------------------|-----------------------|---|-----------|------------------|
| Water Model and Master Plan Update (10%) | Contractual agreement | 1 | \$5,000 | \$5,000 |
| Incremental personnel costs related to Aqua (estimate) | As-needed | 1 | \$100,000 | \$100,000 |
| TOTAL | | | | \$132,418 |

| | | |
|--------------------------------------------------------------|--------------------|--------------------|
| Public Works Outsourced Svcs and Contract Mgmt 521295 | 2020 Budget | 2021 Budget |
| | \$28,668 | \$30,253 |

Accounts for the outsourced professional services under the Baxter & Woodman contract to perform the services in the tables below. The Village began using Baxter & Woodman for various services in 2010. Over the years, the services have expanded and/or contracted based on the Village's needs.

The first table shows how services are allocated across funds. The second table shows the detail of what is allocated to the Water Fund.

Public Works Outsourced Management Fund Allocation Table

| | Corporate | Water | Sanitary | Wholesale Water | Commuter | Glen-TIF | 2021 Budget |
|---------------------------------------|--------------------|--------------------|------------------|-------------------|-----------------|------------------|------------------|
| Contract Management | (30%) \$19,500 | (59%) \$38,350 | (9%) \$5,850 | (2%) \$1,300 | - | - | \$65,000 |
| Sod Restoration | (10%) \$3,588 | (80%) \$28,715 | (5%) \$1,796 | - | (5%) \$1,796 | - | \$35,895 |
| General Landscaping | (79%) \$180,429 | (9%) \$20,555 | - | - | (3%) \$6,852 | (9%) \$20,555 | \$228,391 |
| Landscaping & Weed Control | (100%) \$27,712 | - | - | - | - | - | \$27,712 |
| Landscaping Special Projects | (100%) \$26,179 | - | - | - | - | - | \$26,719 |
| Public Works Director | (30%) \$59,810 | (59%) \$117,626 | (9%) \$17,943 | (2%) \$3,987 | - | - | \$199,366 |
| Water Operator | - | (80%) \$99,860 | - | (20%) \$24,966 | - | - | \$124,826 |
| Total Cost | \$317,218 | \$305,106 | \$25,589 | \$30,253 | \$8,648 | \$20,555 | \$707,369 |

| Description | Unit Measure | Qty | Unit Price | Total cost | Wholesale Water cost |
|-----------------------------------------------------|--------------|-------|------------|------------------|----------------------|
| Contract management for routine monthly maintenance | Monthly | 12 | \$5,417 | \$65,000 | \$1,300 |
| Public Works Director (2% of contract) | Hours | 2,080 | \$96 | \$199,366 | \$3,987 |
| Water Operator (20% of contract) | Hours | 1,200 | \$104 | \$124,826 | \$24,966 |
| TOTAL | | | | \$389,192 | \$30,253 |

| | | |
|------------------------------------|--------------------|--------------------|
| Building Maintenance 522210 | 2020 Budget | 2021 Budget |
| | \$300 | \$0 |

Accounts for general building maintenance for Citizens (1705 Pfingsten Road) and Citizens Meter (1 E. River Road). Staff estimates 2021 expenditures will be \$0.

| | | |
|----------------------------------------|--------------------|--------------------|
| Gas Detector Maintenance 522240 | 2020 Budget | 2021 Budget |
| | \$500 | \$300 |

Accounts for air monitor maintenance and repairs, including inspection, testing and maintenance of detection units and sensors. The 2021 budget is based on the three-year average.

| | | |
|-----------------------|--------------------|--------------------|
| Locates 524046 | 2020 Budget | 2021 Budget |
| | \$18,451 | \$18,451 |

Locate Services

Accounts for utility locating services performed by a contractor. The Village utilizes a hybrid model that leverages the value of in-house Public Works staff and outside contractors through outsourcing to perform typical public works functions. This is the second year that these services are being performed by a contractor. The estimated annual cost is \$18,451 for the Wholesale Water Fund.

| Locates Services Fund Allocation table | |
|---------------------------------------------------|------------------|
| Corporate (20%) | \$36,902 |
| Water (50%) | \$92,255 |
| Sanitary (20%) | \$36,902 |
| Wholesale (10%) | \$18,451 |
| 2021 Budget | \$184,510 |

| | | |
|-------------------------------------|--------------------|--------------------|
| Supply & Metering 524060 | 2020 Budget | 2021 Budget |
| | \$1,800 | \$1,500 |

Accounts for the maintenance and repair services for Village operated large water meters as needed.

| | Total |
|-------------------------------------------------------|----------------|
| Repair service and maintenance of large meters | \$500 |
| Annual testing of two master meters | 1,000 |
| Total | \$1,500 |

| | | |
|-------------------------------|--------------------|--------------------|
| Water Purchases 524075 | 2020 Budget | 2021 Budget |
| | \$2,052,038 | \$2,886,818 |

Accounts for water purchases from the Village of Wilmette for Glenview’s customers. The 2021 estimated number of gallons to be purchased by Aqua, IAWC and the Village of Golf is 825,315, 581,815 and 22,152, respectively. The estimated gallons for IAWC and the Village of Golf are based on a two-year average of water gallons purchased and the estimate for Aqua is based on recent data provided by Aqua. The 2021 budget of \$2,886,818 is calculated by multiplying the estimated number of gallons the Village purchases from the Village of Wilmette by the water purchase rate of \$2.02 per gallon.

The current water purchase rate of \$1.87 is effective from July 1, 2020 until December 31, 2020. In July of 2020, upon the commencement of selling water to Aqua, the Wilmette water purchase rate was reduced by five percent per the 2014 Second Amendment to the 1987 Water Service Contract between the Village of Wilmette and the Village of Glenview and will become the new base rate for calculating the future bi-annual rate adjustments. This resulted in a reduction in the rate from \$1.97 to \$1.87. The new rate of \$2.02 will be effective from January 1, 2021 to December 31, 2022.

| | | |
|---------------------------------------|--------------------|--------------------|
| Pump Station Operations 524080 | 2020 Budget | 2021 Budget |
| | \$1,000 | \$400 |

Accounts for the annual inspection and evaluation of the system. The 2021 budget is based on a three-year average.

Commodities

| | | |
|------------------------------------|--------------------|--------------------|
| Operational Supplies 531155 | 2020 Budget | 2021 Budget |
| | \$500 | \$250 |

Accounts for equipment and supplies for water testing. The 2021 budget is based on a three-year average.

| | | |
|-----------------------|--------------------|--------------------|
| Rentals 531200 | 2020 Budget | 2021 Budget |
| | \$250 | \$250 |

Accounts for the cost of renting tools and equipment as needed to support Public Works operations.

| | | |
|--------------------------------|--------------------|--------------------|
| Safety Equipment 531205 | 2020 Budget | 2021 Budget |
| | \$500 | \$0 |

Accounts for the purchase of an air monitor device to be used within toxic and oxygen deficient atmospheres. Staff estimates no expenses in 2021.

| | | |
|---------------------------|--------------------|--------------------|
| Electricity 531235 | 2020 Budget | 2021 Budget |
| | \$56,463 | \$104,926 |

Accounts for electricity for Citizens (1705 Pfingsten Road) and Citizens Meter (1 E. River Road). These are budgeted at \$16,000 based on a three-year average. The 2020 budget included \$44,463 of incremental electricity costs related to the sale of water to Aqua. Staff estimates that these electricity costs will be \$88,926 in the 2021 budget.

Interfund Charges

| | | |
|----------------------------|--------------------|--------------------|
| FRRF Charges 560040 | 2020 Budget | 2021 Budget |
| | \$4,244 | \$4,244 |

Accounts for charges from the Facility Repair and Replacement Fund (FRRF) which sets aside resources for the major repairs and replacement of Village building components.

| | | |
|-------------------------------------------|--------------------|--------------------|
| General Liability Insurance 560070 | 2020 Budget | 2021 Budget |
| | \$10,726 | \$16,414 |

Accounts for the portion of the property and liability insurance costs allocated to the Wholesale Water Fund.

| | | |
|---------------------------------------------|--------------------|--------------------|
| Risk Management Fixed Charges 560100 | 2020 Budget | 2021 Budget |
| | \$5,703 | \$7,375 |

Accounts for the portion of the worker’s compensation insurance costs allocated to the Wholesale Water Fund.

Transfers Out

| | | |
|------------------------------------------|--------------------|--------------------|
| Transfer to Corporate Fund 590100 | 2020 Budget | 2021 Budget |
| | \$325,000 | \$325,000 |

Accounts for a transfer of \$325,000 to the Corporate Fund.

| | | |
|-------------------------------------------------|--------------------|--------------------|
| Transfer to Capital Projects Fund 590410 | 2020 Budget | 2021 Budget |
| | \$573,024 | \$590,215 |

Accounts for a transfer to the Capital Projects Fund to fund projects that benefit wholesale water customers.

| | | |
|--------------------------------------|--------------------|--------------------|
| Transfer to Water Fund 590410 | 2020 Budget | 2021 Budget |
| | \$251,950 | \$617,000 |

Accounts for a transfer to the Water Fund for the reimbursement of the prorate portion of the shared operating and maintenance costs between the Wholesale Water fund and the Water Fund related to the sale of water.

Commuter Parking Fund Summary

| Commuter Parking Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|------------------------------------|------------------|------------------|------------------|------------------|-------------------------------|
| Revenues | | | | | |
| Charges For Services | 686,160 | 658,897 | 221,910 | 210,940 | (447,957) |
| Investment Income | 42,430 | 29,600 | 33,300 | 17,900 | (11,700) |
| Other Revenues | 2,651 | - | - | - | - |
| Total Revenues | 731,241 | 688,497 | 255,210 | 228,840 | (459,657) |
| Expenditures | | | | | |
| Personnel | 87,847 | 89,599 | 87,919 | 68,586 | (21,013) |
| Contractual | 269,408 | 456,611 | 192,463 | 197,576 | (259,035) |
| Commodities | 23,193 | 70,074 | 48,318 | 58,560 | (11,514) |
| Other Charges | 84,979 | - | - | - | - |
| Capital Outlay | (76,800) | - | - | - | - |
| Interfund Charges | 260,914 | 249,101 | 249,101 | 247,938 | (1,163) |
| Capital Projects | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Total Expenditures | 649,542 | 865,385 | 577,801 | 572,660 | (292,725) |
| Surplus/(Deficit) | 81,699 | (176,888) | (322,591) | (343,820) | (166,932) |
| Ending Cash and Investments | 1,752,700 | 1,575,812 | 1,430,109 | 1,086,289 | (489,523) |

Commuter Parking Fund Revenue Line Item Budget

| Revenues | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|---------------------------------------------|----------------|----------------|------------------|----------------|-------------------------------|
| Charges For Services | | | | | |
| 440310 - Parking Meter Fees | 262,894 | 254,589 | 83,083 | 79,750 | (174,839) |
| 440320 - Commuter Parking Permits | 416,086 | 396,748 | 131,267 | 123,630 | (273,118) |
| 440520 - Vendor Lease Rental | 7,180 | 7,560 | 7,560 | 7,560 | - |
| Total Charges For Services | 686,160 | 658,897 | 221,910 | 210,940 | (447,957) |
| Investment Income | | | | | |
| 460110 - Interest-Savings | 6,456 | 4,000 | 3,300 | 2,400 | (1,600) |
| 460120 - Interest-Investment | 35,974 | 25,600 | 30,000 | 15,500 | (10,100) |
| Total Investment Income | 42,430 | 29,600 | 33,300 | 17,900 | (11,700) |
| Other Revenues | | | | | |
| 470999 - Miscellaneous Revenues | 2,651 | - | - | - | - |
| Total Investment Income | 2,651 | - | - | - | - |
| Total Commuter Parking Fund Revenues | 731,241 | 688,497 | 255,210 | 228,840 | (459,657) |

Commuter Parking Fund Expenditure Line Item Budget

| Commuter Parking Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|------------------------------------------|----------------|----------------|------------------|----------------|-------------------------------|
| Personnel | | | | | |
| 511110 - Regular Salaries | 57,395 | 55,061 | 57,775 | 44,161 | (10,900) |
| 511120 - Part Time Salaries | 10,106 | 12,576 | 8,575 | 7,321 | (5,255) |
| 511210 - Overtime Salaries | 1,257 | 465 | 473 | 465 | - |
| 511240 - Longevity Pay | 238 | 243 | 243 | 174 | (69) |
| 512110 - Deferred Comp | 24 | 52 | 53 | 13 | (39) |
| 512120 - Auto Allowance | 28 | 60 | 61 | 30 | (30) |
| 514110 - FICA Payments | 5,092 | 5,207 | 4,953 | 3,991 | (1,216) |
| 514210 - IMRF Payments | 6,505 | 8,392 | 8,243 | 5,896 | (2,496) |
| 514213 - GASB 75 OPEB Expense | (361) | - | - | - | - |
| 514410 - Health Insurance | 7,562 | 7,543 | 7,543 | 6,535 | (1,008) |
| Total Personnel | 87,847 | 89,599 | 87,919 | 68,586 | (21,013) |
| Contractual | | | | | |
| 521140 - Audit Services | 483 | 525 | 496 | 549 | 24 |
| 521150 - Bank Service Charges | 4,783 | 4,400 | 4,400 | 4,500 | 100 |
| 521205 - Finance & Accounting Services | 11,595 | 11,993 | 11,706 | 11,944 | (49) |
| 521215 - Information Technology Services | 4,012 | 5,182 | 5,014 | 5,588 | 406 |
| 521290 - Other Professional Service | 1,665 | 2,193 | 2,353 | 2,446 | 253 |
| 521295 - Consolidated Contract Expenses | 17,470 | 9,513 | 9,513 | 8,648 | (865) |
| 522115 - Cell Phone Service & Equipment | 971 | 1,448 | 1,448 | 1,387 | (61) |
| 522120 - Document Destruction | - | 15 | 15 | 15 | - |
| 522145 - Postage | 1,350 | 1,400 | 1,400 | 1,400 | - |
| 522155 - Rentals | 7,714 | 8,000 | 7,830 | 8,000 | - |
| 522160 - Software Licensing | 10,600 | 12,097 | 3,713 | 11,739 | (358) |
| 522170 - Telephone | 1,071 | 975 | 975 | 1,061 | 86 |
| 522210 - Building Maintenance | 39,958 | 24,000 | 24,000 | 24,000 | - |
| 522215 - Building Repairs | 2,349 | 235,011 | 3,500 | 5,000 | (230,011) |
| 522225 - Electrical Repairs | - | 1,000 | 1,000 | 1,000 | - |
| 522230 - Equipment Maintenance | 10,880 | 11,000 | 11,000 | 11,000 | - |
| 522245 - Grounds Maintenance | 76,800 | 11,500 | 11,500 | 8,700 | (2,800) |
| 522260 - Mechanical Repairs | 443 | 1,000 | 1,000 | 1,000 | - |
| 522280 - Roadways Maintenance | 2,370 | 5,000 | 5,000 | 5,000 | - |
| 522285 - Snow And Ice Maintenance | 74,893 | 110,359 | 86,600 | 84,600 | (25,759) |
| Total Contractual | 269,408 | 456,611 | 192,463 | 197,576 | (259,035) |
| Commodities | | | | | |
| 531021 - Concrete | - | 24,002 | 20,000 | 20,162 | (3,840) |
| 531030 - Batteries (Specialized) | - | - | 24 | 99 | 99 |
| 531070 - Computer/Printer/Copier Toner | - | 331 | 245 | 239 | (92) |
| 531080 - Electronic Eqpt & Supplies | - | 141 | 449 | 460 | 319 |
| 531125 - Janitorial Supplies | 16 | 1,000 | 1,000 | 1,000 | - |
| 531145 - Natural Gas | 4,352 | 6,000 | 6,000 | 6,000 | - |
| 531155 - Operational Supplies | 1,250 | 5,000 | 4,000 | 4,000 | (1,000) |
| 531235 - Electricity | 16,109 | 32,000 | 15,000 | 25,000 | (7,000) |
| 535050 - Other Supplies/Tools | 1,467 | 1,600 | 1,600 | 1,600 | - |
| Total Commodities | 23,193 | 70,074 | 48,318 | 58,560 | (11,514) |
| Other Charges | | | | | |
| 540110 - Depreciation | 84,979 | - | - | - | - |
| Total Other Charges | 84,979 | - | - | - | - |

| | 2019 | 2020 | 2020 | 2021 | 2021 Bud. |
|----------------------------------------|-----------------|----------------|----------------|----------------|------------------|
| Commuter Parking Fund | Actual | Budget | Estimate | Budget | vs. |
| | | | | | 2020 Bud. |
| Capital Outlay | | | | | - |
| 550040 - Building Improvements | (76,800) | - | - | - | - |
| Total Capital Outlay | (76,800) | - | - | - | - |
| Interfund Charges | | | | | |
| 560010 - CERF Charges | 13,791 | 11,515 | 11,515 | 11,515 | - |
| 560040 - FRRF Charges | 238,284 | 229,733 | 229,733 | 229,733 | - |
| 560070 - General Liability Insurance | 7,274 | 6,545 | 6,545 | 5,654 | (891) |
| 560100 - Risk Management Fixed Charges | 1,565 | 1,308 | 1,308 | 1,036 | (272) |
| Total Interfund Charges | 260,914 | 249,101 | 249,101 | 247,938 | (1,163) |
| Commuter Parking Fund Total | 649,542 | 865,385 | 577,801 | 572,660 | (292,725) |

Commuter Parking Fund

The Commuter Parking Fund (“Commuter Fund”) is an enterprise fund which means the fund operates as an independent business with revenues generated by the business, fully funding expenses, transfers and financial results. These funds are used to account for the operations associated with the two commuter parking lots, stations, and platforms downtown and at the Glen.

The Village maintains commuter parking lots and related facilities at both train stations located downtown and at the Glen. The downtown station offers both METRA and Amtrak service, while the Glen station only offers METRA service. The Village offers a daily parking fee of \$2.00 per day. Annual permit costs are \$300 for Glenview residents and \$400 for non-residents. Semi-annual permit costs are \$150 for Glenview residents and \$200 for non-residents. METRA allows the sale of a limited number of parking permits.

The Public Works Department is primarily responsible for maintaining the buildings and parking lots at the train stations. The Public Works Department manages snow removal, landscaping, tree plantings, parking machine maintenance, asphalt and street lighting repairs and the long term capital improvements of the building structures and general maintenance. The Records division within the Administrative Services Department manages parking permit sales and parking citation collections.

Revenues

Charges for Services

| | | |
|----------------------------------|--------------------|--------------------|
| Parking Meter Fees 440310 | 2020 Budget | 2021 Budget |
| | \$254,589 | \$79,750 |

Accounts for the fees collected at parking meters in the commuter parking lots. Daily fee parking is available at a cost of \$2 per day. Overnight parking for multiple days is available only at the downtown station in designated spaces at a cost of \$2 per day. The 2021 budget is based on a significant decrease in parking fees due to the COVID-19 pandemic. In 2020, there has been a 70% decrease in revenues. Staff anticipates a slight increase from COVID-19 figures but still significantly less since many commuters are working from home.

| | | |
|----------------------------------------|--------------------|--------------------|
| Commuter Parking Permits 440320 | 2020 Budget | 2021 Budget |
| | \$396,748 | \$123,630 |

Accounts for permit parking at the downtown station and The Glen station and parking fines. Permit costs vary depending on whether you live in incorporated Glenview – the annual and semi-annual cost for residents is \$150 and \$300, respectively, and non-residents is \$200 and \$400, respectively. The 2021 budget is based on a significant decrease in parking permit sales due to the COVID-19 pandemic. In 2020, there has been a 70% decrease in revenues. Staff will explore other options such as monthly permit options and discounted permits to better align with the changes in customer needs.

| | | |
|-----------------------------------|--------------------|--------------------|
| Vendor Lease Rental 440520 | 2020 Budget | 2021 Budget |
| | \$7,560 | \$7,560 |

Accounts for the quarterly rental payments received from vendors located in the commuter train stations. The current vendor at the downtown commuter train station is Well Dunne LLC and the vendor at the Glen of North Glenview commuter train station is Lucy and Timothy Burke’s TLC Café. There is no rent increase anticipated in 2021.

Investment Income

| | | |
|----------------------------------|--------------------|--------------------|
| Interest – Savings 460110 | 2020 Budget | 2021 Budget |
| | \$4,000 | \$2,400 |

Accounts for interest income from the Village’s savings accounts at Glenview State Bank. The revenue from this account is dependent on short-term interest rates and investable funds. Based on the anticipated interest rates and investable funds, the Village’s budget is \$2,400.

| | | |
|-------------------------------------|--------------------|--------------------|
| Interest – Investment 460120 | 2020 Budget | 2021 Budget |
| | \$25,600 | \$15,500 |

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Benchmark interest rates have been drastically cut in order to help stimulate the economy in response to COVID-19. As a result, the 2021 budget of \$15,500 is lower than the 2020 budget.

Expenditures

Personnel

| | | |
|--------------------------------|--------------------|--------------------|
| Regular Salaries 511110 | 2020 Budget | 2021 Budget |
| | \$55,061 | \$44,161 |

Accounts for the portion of the salary expense for the full-time positions listed below allocated to the Commuter Fund. The 2021 budget includes a 2.5% increase for all positions. The salary allocation for the Police Records Supervisor, Administrative Coordinator, and the Records Coordinator was reduced from 15% to 10% based on less time being spent on Commuter related tasks.

| Salary Allocation by Fund | | | | | | |
|----------------------------------|------------------|-------------|-------------------------------|--------------|--------------|-----------------|
| Position | Corporate | STAF | Waukegan/ Golf TIF | Water | Sewer | Commuter |
| Dir. of Admin. Serv. | 80% | - | 15% | 15% | 4% | 1% |
| Deputy Dir. of Admin Serv. | 58% | 30% | 5% | 3% | 1% | 3% |
| Police Records Supervisor | 90% | - | - | - | - | 10% |
| Administrative Coordinator | 90% | - | - | - | - | 10% |
| Records Coordinator | 90% | - | - | - | - | 10% |
| (2) Public Service Officer | 90% | - | - | - | - | 10% |

| | | |
|----------------------------------|--------------------|--------------------|
| Part-Time Salaries 511120 | 2020 Budget | 2021 Budget |
| | \$12,576 | \$7,321 |

Accounts for a portion (10%) of the salary expense for the three part-time Customer Service Representatives. The 2021 budget includes a 2.5% cost of living adjustment (COLA). The 2021 budget is less than the 2020 budget due to reducing the allocation to Commuter from 15% to 10% combined with changes to hours.

| | | |
|---------------------------------|--------------------|--------------------|
| Overtime Salaries 511210 | 2020 Budget | 2021 Budget |
| | \$465 | \$465 |

Accounts for 10% of the overtime salary expense for the Administrative Coordinator and the Records Coordinator. The 2021 budget is based on an average of 2 hours per month when necessary for coverage, deadlines, or administrative court.

| | | |
|-----------------------------|--------------------|--------------------|
| Longevity Pay 511240 | 2020 Budget | 2021 Budget |
| | \$243 | \$174 |

Accounts for a portion of longevity compensation paid to non-exempt employees. Longevity is paid to non-union non-exempt employees with 7 or more years of service hired prior to 7/17/2012 (1 employee). Longevity amounts are included in union contracts and the employee handbook at a specific point in time and are increased annually based on the annual September change in CPI. The estimated change in CPI is 1.7% based on the prior years. Longevity is allocated across funds in the same proportions as regular salaries.

| | | |
|-------------------------------------|--------------------|--------------------|
| Deferred Compensation 512110 | 2020 Budget | 2021 Budget |
| | \$52 | \$13 |

Accounts for the same portion of deferred compensation as the regular salary allocation for the Director of Administrative Services at 3% of base salary per the employee handbook.

| | | |
|------------------------------|--------------------|--------------------|
| Auto Allowance 512120 | 2020 Budget | 2021 Budget |
| | \$60 | \$30 |

Accounts for the same portion of the auto allowance as the regular salary allocation for the Director of Administrative Services at \$6,000 per the employee handbook.

| | | |
|-----------------------------|--------------------|--------------------|
| FICA Payments 514110 | 2020 Budget | 2021 Budget |
| | \$5,207 | \$3,991 |

Accounts for a portion of the employer FICA (Social Security (6.2%) and Medicare (1.45%)) payments applied to the FICA Wages (salaries, longevity pay, deferred compensation and auto allowance).

| | | |
|-----------------------------|--------------------|--------------------|
| IMRF Payments 514210 | 2020 Budget | 2021 Budget |
| | \$8,392 | \$5,896 |

Accounts for the employer’s share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions related to the salaries, longevity, and deferred compensation. The 2021 employer rate is 11.79% of IMRF wages. The 2021 rate is 3.9% lower than the 2020 rate of 12.27%.

| | | |
|--------------------------------|--------------------|--------------------|
| Health Insurance 514410 | 2020 Budget | 2021 Budget |
| | \$7,543 | \$6,535 |

Accounts for a portion the health insurance coverage for eligible participants. The Village offers employees choices between two plans which include an HMO option and a PPO option.

Contractual

| | | |
|------------------------------|--------------------|--------------------|
| Audit Services 521140 | 2020 Budget | 2021 Budget |
| | \$525 | \$549 |

Audit services were competitively bid in 2017 and a five-year contract with a five-year extension was entered into with Baker Tilly Virchow Krause, LLP (“Baker Tilly”). The financial charge for service is calculated by resource demand across funds and updated annually and are shown in the table to the right. Fund specific accounts are charged for special projects such as the annual TIF reports. The FY 2021 continues last year’s new line item detail for GATA¹ Audit Services. The total budget for audit services is \$62,600, with a \$549 proposed Commuter Parking Fund FY 2021 budget.

| Financial Services Fund Allocation | |
|-------------------------------------------|---------|
| Corporate Fund | 83.50% |
| Waukegan/Golf TIF Fund | 0.50% |
| Special Tax Allocation Fund | 4.00% |
| Water Fund | 6.00% |
| Wholesale Water Fund | 3.00% |
| Commuter Parking Fund | 1.00% |
| Sanitary Sewer Fund | 2.00% |
| | 100.00% |

| | Commuter Fund Allocation | Total Cost | Commuter Fund Cost |
|---------------------------------------------------|---------------------------------|-------------------|---------------------------|
| FY 2020 Audit and Related Reporting | | | |
| Audit Services (Baker Tilly) | 1% | \$46,950 | \$470 |
| GATA Grant Audit Services (Baker Tilly) | 1% | \$1,750 | \$18 |
| Single Audit Services/Federal Grant (Baker Tilly) | 1% | \$4,920 | \$49 |
| State of IL Comptroller’s Report (Baker Tilly) | 1% | \$1,200 | \$12 |

¹ GATA Grant Accountability and Transparency Act (GATA) became Illinois law in 2014 to establish consistent federal compliance requirements for all grants regardless of the source of funding. GATA sets statewide lifecycle grant management requirements. The new State of Illinois reporting and auditing requirements resulted in additional audit work beginning in FY 2019 with the FY 2018 audit. These requirements will continue in the future for years the Village needs to conduct grant reporting.

| | | | |
|----------------------------------------------------------|----|-----------------|--------------|
| Other Post-Employment Benefits Update (Actuary) | 0% | \$4,500 | - |
| Continuing Debt Disclosure Annual Report (Piper Sandler) | 0% | \$1,100 | - |
| TIF Reports (The Glen and Waukegan/Golf) | 0% | \$2,180 | - |
| TOTAL | | \$62,600 | \$549 |

| | | |
|------------------------------------|--------------------|--------------------|
| Bank Service Charges 521150 | 2020 Budget | 2021 Budget |
| | \$4,400 | \$4,500 |

The Village engages various methods to provide citizens with a range of payment options for commuter parking permits, building permits, Police p-tickets (which are citations issued for violations of local ordinances), ambulance billing and other miscellaneous payments, some of which can be offered on-line. An annual transaction receipt analysis of accounts charged to each fund began in 2017 to determine the subsequent years fund allocation. The table to the right shows the outcome of the receipt activity analysis and the corresponding fund allocations. The Total credit fees are \$94,200, of which the Commuter Parking Fund supports 5% or \$4,500. For FY 2021, fee increases range from 0-7%.

| Table 3: Fund Allocations | | | |
|----------------------------------|--------------|--------|----------------|
| | Credit Cards | Checks | Ambulance Fees |
| Corporate Fund | 17% | | 100% |
| Water Fund | 65% | 83% | |
| Sanitary Sewer Fund | 13% | 17% | |
| Commuter Parking | 5% | | |

| FY 2021 Bank Service Charges | Commuter Fund Allocation | Total Cost | Commuter Fund Cost |
|-------------------------------------|---------------------------------|-------------------|---------------------------|
| Ambulance credit card fees | 0% | \$1,500 | - |
| American Express | 5% | \$11,000 | \$550 |
| Credit cards | 5% | \$77,500 | \$3,875 |
| Vanco check processing | 0% | \$2,700 | - |
| Paypal | 5% | \$1,500 | \$75 |
| TOTAL | | \$94,200 | \$4,500 |

| | | |
|-------------------------------------------------|--------------------|--------------------|
| Finance & Accounting Services 521205 | 2020 Budget | 2021 Budget |
| | \$11,993 | \$11,944 |

The Village outsourced financial services to Lauterbach & Amen in 2009. The FY 2021 budget includes comprehensive finance management services provided through 8 full-time staff as well as additional Chief Financial Officer and managerial staff support. The financial charge for service is annually calculated by resource demand across funds as shown in the Financial Services Fund Allocation table (within the Audit Services description). The greatest amounts of activity is in the Corporate Fund. The remaining 15% represents work effort in the other funds. FY 2021 is proposed as a 0% base contract increase, for a total contract value of \$1,194,446 with the Commuter Parking Fund allocation being \$11,944.

| | | |
|-----------------------------------------------|--------------------|--------------------|
| Information Technology Services 521215 | 2020 Budget | 2021 Budget |
| | \$5,182 | \$5,588 |

Information technology (IT) functions are supported through contracted services. The primary IT contract is a managed service provider with on-site technical resources during business hours and after hour’s emergency support. The program staffing level is annually reviewed and allocated across funds based on general technology resource demands as shown in the table to the right (no change from 2020). The proposed 2021 Budget including the one-time projects is not significantly different than the 2020 Budget due because there was not a service provider transition cost in 2020.

| | |
|-----------------------------|-------|
| Corporate Fund | 90% |
| Special Tax Allocation Fund | 3.25% |
| Water Fund | 5% |
| Sanitary Sewer Fund | 1% |
| Commuter Parking Fund | 0.75% |
| | 100% |

| | Commuter Fund Allocation | Total Cost | Commuter Fund Cost |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------|---------------------------|
| Information Technology | | | |
| <i>The IT contract was outsourced in three solicitations in 2007, 2013 and 2019. The FY 2021 budget proposes \$663,669 for information technology support. The budget anticipates a first phase of transition to a cloud service provider with a total data center service fee of \$20,000, applying the IT funds allocations.</i> | | | |
| <i><u>One-Time:</u> Also proposed in FY 2021 is a one-time item to redesign the Village website (which was last updated in 2014) in the total amount of \$61,465, applying the IT funds allocations.</i> | | | |
| | 0.75% | \$745,134 | \$5,588 |

| | | |
|-------------------------------------------|--------------------|--------------------|
| Other Professional Services 521290 | 2020 Budget | 2021 Budget |
| | \$2,193 | \$2,446 |

Accounts for the service fees for outside firms and agencies that support the work of the Commuter Parking Fund. The main variation between the FY 2020 and FY 2021 for the technology portion of the budget due to the completion of the one-time NextGeneration 911 GIS data enhancement project.

| Description | Allocation% | Cost | Amount |
|---------------------------------------------------------------|--------------------|--------------|----------------|
| Municipal GIS Partners, Inc. | 5% | 208,901 | \$1,567 |
| GIS Consortium Shared Initiatives | 5% | 6,344 | \$48 |
| Photogrammetric Mapping – 10 quarter sections | 5% | 0 | \$0 |
| Document Scanning Contract | 5% | 20,000 | \$150 |
| IT Strategic Plan Project: Esignature Software Implementation | 0.75% | 2,400 | \$18 |
| Performance Metric/Budget Tracking /Dashboard implementation | 0.75% | 0 | \$0 |
| Wiring Contract - Electrical wiring for IT | 0.75% | 1,000 | \$10 |
| Work Orders and Permits Implementation Services | 0.75% | 76,226 | \$572 |
| Microwave Link Maintenance | 0.75% | 4,770 | \$81 |
| | | TOTAL | \$2,446 |

| | | |
|--------------------------------------------------------|--------------------|--------------------|
| PW Outsourced Services and Contract Mgmt 521295 | 2020 Budget | 2021 Budget |
| | \$9,513 | \$8,648 |

Accounts for the outsourced professional services under the Baxter Woodman contract to perform the Services below. The first table shows how services are allocated across funds. The second table shows the detail of what is allocated to the Commuter Parking Fund.

Public Works Outsourced Services & Contract Management Village-Wide Fund Allocation Table

| | Corporate | Water | Sanitary | Wholesale Water | Commuter | Glen-TIF | 2021 Budget |
|---------------------------------------|--------------------|--------------------|------------------|------------------------|-----------------|------------------|--------------------|
| Contract Management | (30%) \$19,500 | (59%) \$38,350 | (9%) \$5,850 | (2%) \$1,300 | - | - | \$65,000 |
| Sod Restoration | (10%) \$3,588 | (80%) \$28,715 | (5%) \$1,796 | - | (5%) \$1,796 | - | \$35,895 |
| General Landscaping | (79%) \$180,429 | (9%) \$20,555 | - | - | (3%) \$6,852 | (9%) \$20,555 | \$228,391 |
| Landscaping & Weed Control | (100%) \$27,712 | - | - | - | - | - | \$27,712 |
| Landscaping Special Projects | (100%) \$26,179 | - | - | - | - | - | \$26,719 |
| Public Works Director | (30%) \$59,810 | (59%) \$117,626 | (9%) \$17,943 | (2%) \$3,987 | - | - | \$199,366 |
| Water Operator | - | (80%) \$99,860 | - | (20%) \$24,966 | - | - | \$124,826 |
| Total Cost | \$317,218 | \$305,106 | \$25,589 | \$30,253 | \$8,648 | \$20,555 | \$707,369 |

Public Works Outsourced Services & Contract Management Commuter Fund Detail

| Description | Unit Measure | Qty | Unit Cost | Total Cost | Commuter Fund Cost |
|-----------------------------------------------------------------|---------------------|------------|------------------|-------------------|---------------------------|
| Contract management for routine monthly maintenance | Monthly | 12 | \$5,417 | \$65,000 | - |
| Sod restoration services | Hourly | 180 | \$199 | \$35,895 | \$1,796 |
| General landscape monthly maintenance (mowing, watering, etc.) | Monthly | 12 | \$19,033 | \$228,391 | \$6,852 |
| Landscaping and weed control for the floodway buyout properties | Hourly | 200 | \$139 | \$27,712 | - |
| Landscaping T*M (special projects) | Hourly | 144 | \$186 | \$26,719 | - |
| Public Works Director | Hourly | 2,080 | \$96 | \$199,366 | - |
| Water Operator | Hourly | 1,200 | \$104 | \$124,826 | - |
| TOTAL | | | | \$707,369 | \$8,648 |

| | | |
|--------------------------------------------------|--------------------|--------------------|
| Cell Phone Service & Equipment 522115 | 2020 Budget | 2021 Budget |
| | \$1,448 | \$1,387 |

The FY 2021 budget of \$127,702 for cell phones was projected based on the average FY 2020 expenditures, plus a 2% increase for taxes and account changes. The FY 2021 budget is 6.3% less than the FY 2020 budget due to the reduction in staff use of in-field equipment resulting from smaller staff on-site teams during COVID-19 shelter in place phases. The charges are allocated across funds based on general technology resource demands shown on the Information Technology Fund Allocation table.

| Cell Phone Service | Commuter Fund Allocation | Total Cost | Commuter Fund Cost |
|-------------------------------------------------------------|---------------------------------|-------------------|---------------------------|
| Cellular service for phones and field computers (Verizon) | 0.75% | \$116,000 | \$870 |
| Cellular emergency phones and Board Epacket service (AT&T) | 0.75% | \$10,000 | \$75 |
| Payphone service at depot stations (Pacific Telemanagement) | 0.75% | \$1,270 | \$10 |
| Wi-Fi maintenance for depot stations (AT&T) | 100% | \$432 | \$432 |
| TOTAL | | \$127,702 | \$1,387 |

| Document Destruction 522120 | 2020 Budget | 2021 Budget |
|------------------------------------|--------------------|--------------------|
| | \$15 | \$15 |

The FY 2021 total budget of \$2,000 supports the biannual destruction of paper documents after they have been scanned and filed electronically following the approval of the Illinois Department of Archives. The Commuter Fund allocation is 0.75%, or \$15 per the Information Technology Fund Allocation table.

| Postage 522145 | 2020 Budget | 2021 Budget |
|-----------------------|--------------------|--------------------|
| | \$1,400 | \$1,400 |

Accounts for the costs of annual and semi-annual courtesy letters (\$950) and parking permits (\$450) mailed to customers. Based on previous years, the 2021 budget estimates that approximately 1,800 courtesy letters will be mailed with a postage cost of \$0.50. Additionally, approximately 75% of parking permits are mailed at a postage cost of \$0.50 per mailing.

| Rentals 522155 | 2020 Budget | 2021 Budget |
|-----------------------|--------------------|--------------------|
| | \$8,000 | \$8,000 |

Accounts for the Metra easement right-of-way leases at the Downtown Station and the North Glen Station. The 2021 budget of \$8,000 is based on an average of the previous three years.

| Software Licensing 522160 | 2020 Budget | 2021 Budget |
|----------------------------------|--------------------|--------------------|
| | \$12,097 | \$11,739 |

This account includes ongoing software maintenance charges as well as any proposed projects that require software. Initial purchases of software licensing are competitively bid and awarded and ongoing maintenance costs are budgeted annually. The charges are allocated across funds based on general technology resource demands, updated annually, and summarized below by function. Software that supports a specific function is charged directly to the appropriate account. For example, utility billing software is charged toward the Water and Sanitary Sewer Funds and the New World software is offset through Joint Dispatch revenue.

| Description | Commuter Fund Allocation | Total Cost | Commuter Fund Cost |
|------------------------------------------------------------------|---------------------------------|-------------------|---------------------------|
| General Software Maintenance | 0.75% | 503,717 | \$3,778 |
| GovIT Strategic Plan Implemented Projects - Software Maintenance | 0.75% | \$13,514 | \$101 |
| Annual Timekeeping Software Maintenance | 0.75% | 12,720 | \$95 |
| Dispatch Schedule Software Maintenance | 0.75% | 3,935 | \$30 |
| Fire Scheduling Software Maintenance | 0.75% | 7,305 | \$55 |
| Annual Support for Parking Lot Daily Fee Machines | 100% | \$7,680 | \$7,680 |
| TOTAL | | | \$11,739 |

| Telephone 522170 | 2020 Budget | 2021 Budget |
|-------------------------|--------------------|--------------------|
| | \$975 | \$1,061 |

The FY 2021 budget for general telephone service, 911 lines, and fiber connection charges for the Village and its Dispatch partners. The budget was projected based on the average FY 2020 expenditures, reduced by savings from renegotiated contracts. The charges are allocated across funds based on general technology resource demands shown on the Information Technology Fund Allocation table. The FY 2021 total proposed budget for general voice and data services is \$141,345 of which 0.75% or \$1,061 is allocated to the Commuter Fund.

| Building Maintenance 522210 | 2020 Budget | 2021 Budget |
|------------------------------------|--------------------|--------------------|
| | \$24,000 | \$24,000 |

Accounts for maintenance costs of Village-owned facilities including the Custodial Services contract.

| Description | Contractor | Contract Term | Unit Measure | Qty | Unit Cost | Total Cost |
|--------------------------------------|-------------------|----------------------|---------------------|------------|------------------|-------------------|
| Custodial Services (10% of contract) | TBD | 2020-2022 | Monthly | 12 | \$2,000 | \$24,000 |
| TOTAL | | | | | | \$24,000 |

| Building Repairs 522215 | 2020 Budget | 2021 Budget |
|--------------------------------|--------------------|--------------------|
| | \$5,000 | \$5,000 |

Accounts for costs associated with Village-owned facility repairs. The 2021 budget of \$5,000 is based on an average of the previous three years of expenses.

| Electrical Repairs 522225 | 2020 Budget | 2021 Budget |
|----------------------------------|--------------------|--------------------|
| | \$1,000 | \$1,000 |

Accounts for the cost of electrical repairs of facilities. The 2021 budget of \$1,000 is based on an average of the previous three years of expenses.

| | | |
|-------------------------------------|--------------------|--------------------|
| Equipment Maintenance 522230 | 2020 Budget | 2021 Budget |
| | \$11,000 | \$11,000 |

Accounts for the annual contract for inspection and maintenance of Cale parking machines at both the downtown station and The Glen station.

| | | |
|-----------------------------------|--------------------|--------------------|
| Grounds Maintenance 522245 | 2020 Budget | 2021 Budget |
| | \$11,500 | \$8,700 |

Accounts for fence repairs and maintenance of damaged fencing and landscaping along the Metra and North Glen platform beds. The 2021 budget amount is based on a three-year average and future expected work.

| | | |
|----------------------------------|--------------------|--------------------|
| Mechanical Repairs 522260 | 2020 Budget | 2021 Budget |
| | \$1,000 | \$1,000 |

Accounts for the maintenance and repairs to HVAC equipment, generators, elevators and boilers. Based on a three-year average, staff estimates 2021 expenditures will be \$1,000.

| | | |
|------------------------------------|--------------------|--------------------|
| Roadways Maintenance 522280 | 2020 Budget | 2021 Budget |
| | \$5,000 | \$5,000 |

Accounts for the contractual agreement for asphalt maintenance, pavement marking services, and hauling and delivery of construction materials. The 2021 budget amount is based on the three-year average.

| | | |
|------------------------------------------|--------------------|--------------------|
| Snow & Ice Maintenance 522285 | 2020 Budget | 2021 Budget |
| | \$110,359 | \$84,600 |

Accounts for snow plowing and snow removal from the downtown and north glen Metra trains stations and the rental and installation of temporary snow fencing to secure snow dump in the north commuter lot.

| Description | Contractor | Contract Term | Unit Measure | Qty | Unit Cost | Total Cost |
|----------------------------------------------------------------|-------------------|----------------------|---------------------|------------|------------------|-------------------|
| Snow Plowing from Train Stations | Snow Systems | 2019-2022 | Monthly | 6 | \$12,667 | \$73,600 |
| Snow Hauling from Downtown and North Glen Metra Train Stations | Snow Systems | 2019-2022 | As-needed | 1 | \$6,000 | \$6,000 |
| Rental and Installation of Temporary Snow Fencing | N/A | N/A | As-needed | 1 | \$5,000 | \$5,000 |
| TOTAL | | | | | | \$84,600 |

Commodities

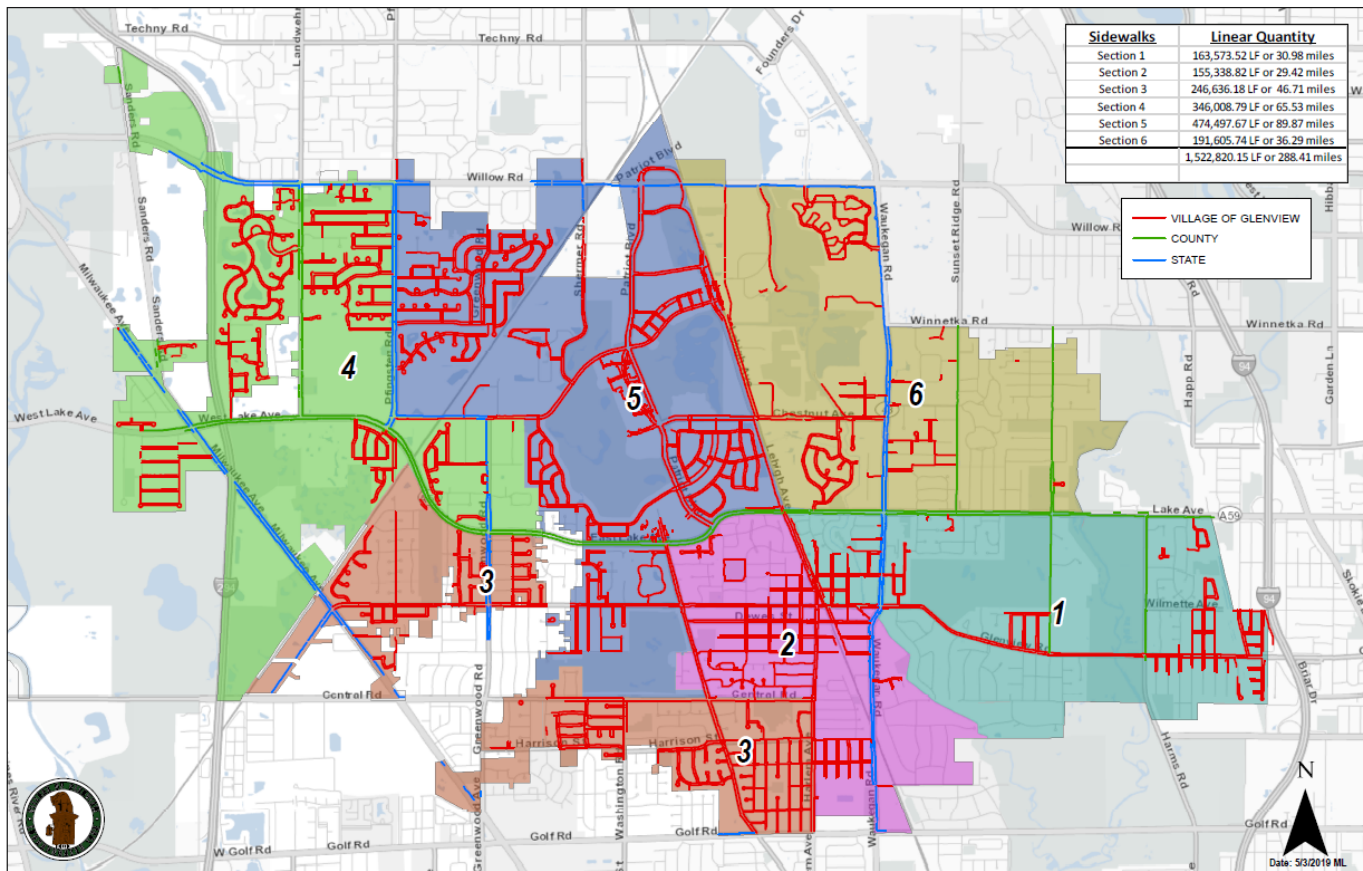
| | | |
|------------------------|--------------------|--------------------|
| Concrete 531021 | 2020 Budget | 2021 Budget |
| | \$24,002 | \$20,162 |

Accounts for contractual services to repair and replace concrete related to public property.

Concrete Repair Fund Allocation Table

| | Corporate (60%) | Water (32%) | Sanitary (3%) | Commuter (5%) | 2021 Budget |
|----------------------------|----------------------------|------------------------|--------------------------|--------------------------|------------------------|
| Sidewalk | \$82,999 | \$44,265 | \$4,150 | \$6,917 | \$138,331 |
| Curb | \$24,219 | \$12,917 | \$1,210 | \$2,018 | \$40,365 |
| Driveway | \$7,056 | \$3,763 | \$353 | \$588 | \$11,760 |
| Pavement Patch | \$67,200 | \$35,839 | \$3,360 | \$5,599 | \$112,000 |
| Utility Restoration | \$60,480 | \$32,256 | \$3,024 | \$5,040 | \$100,800 |
| Total | \$241,954 | \$129,041 | \$12,097 | \$20,162 | \$403,256 |

Staff has developed a twelve-year program to repair and maintain **sidewalks** and **curbs** within the Village’s limits. Starting in 2020, Public Works staff will begin surveying section 1 for sidewalk and curb repair. This program will result in a decrease in 2021 but each year will be based on the evaluation of the upcoming section. Staff will continue to repair **driveways, pavement patches** and **utility restorations** through work orders and resident requests.



Staff estimates that 5% of all Village sidewalks are deteriorating. Based on the last three-years of service requests from residents, staff estimates there will be 5,765 sq. feet of sidewalk repair outside of Section 2.

| Sidewalk Repair | | | | |
|------------------------|---------------------|------------|------------------|------------------|
| Program Type | Unit Measure | Qty | Unit Cost | Total |
| Section-based | Square feet | 16,383 | \$6.12 | \$103,051 |
| Resident request | Square feet | 5,765 | \$6.12 | \$35,280 |
| TOTAL | | | | \$138,331 |

Staff estimates that 1% of all Village curbs are deteriorating. Based on the last three-years of service requests from residents, staff estimates there will be 412 feet of curb repair outside of Section 2.

| Curb Repair | | | | |
|---------------------|---------------------|------------|------------------|-----------------|
| Program Type | Unit Measure | Qty | Unit Cost | Total |
| Section-based | Linear feet | 1,347 | \$22.95 | \$30,915 |
| Resident request | Linear feet | 412 | \$22.95 | \$9,450 |
| TOTAL | | | | \$40,365 |

Based on the last three years of resident requests and work orders submitted, staff estimates the following projects for Driveway repair, Pavement patch and Utility restoration repair:

| Driveway Repair | | | | |
|------------------------|---------------------|------------|------------------|-----------------|
| Program Type | Unit Measure | Qty | Unit Cost | Total |
| Resident request | Square yard | 206 | \$57.12 | \$11,760 |

| Pavement Patch | | | | |
|-----------------------|---------------------|------------|------------------|------------------|
| Program Type | Unit Measure | Qty | Unit Cost | Total |
| Resident request | Square yard | 1,830 | \$61.20 | \$112,000 |

| Utility Restoration Repair | | | | |
|-----------------------------------|---------------------|------------|------------------|------------------|
| Program Type | Unit Measure | Qty | Unit Cost | Total |
| Resident request | Square feet | 16,471 | \$6.12 | \$100,800 |

| | | |
|---------------------------------------|--------------------|--------------------|
| Batteries (Specialized) 531030 | 2020 Budget | 2021 Budget |
| | \$0 | \$99 |

Accounts for battery backup uninterruptible power supply (UPS) batteries for computer equipment which provides power in a main power failure. The budget is based on replacing one larger unit per year. The 2021 Water Fund budget represents 0.75% of the \$13,200 total budget. This account was not previously in the Commuter Fund budget

| | | |
|---------------------------------------------|--------------------|--------------------|
| Computer/Printer/Copier Toner 531070 | 2020 Budget | 2021 Budget |
| | \$331 | \$239 |

Accounts for maintenance and supplies for copiers and plotters. The 2021 budget represents 0.75% of the \$31,750 total budget; this account was not previously in the Commuter Fund budget.

| | | |
|---------------------------------------------------|--------------------|--------------------|
| Electronic Equipment & Supplies 531080 | 2020 Budget | 2021 Budget |
| | \$141 | \$460 |

This account includes expenditures for extended warranties and maintenance agreements for network hardware (servers, data storage devices, routers, and wireless access points), audio visual video equipment, and Kronos Time Clocks. The FY 2021 Budget increase over 2020 is primarily due to the additional of maintenance agreements related to the new Village microwave network. This account includes 0.75% of the maintenance costs for cameras and doors at the train stations.

| | | |
|-----------------------------------|--------------------|--------------------|
| Janitorial Supplies 531125 | 2020 Budget | 2021 Budget |
| | \$1,000 | \$1,000 |

Accounts for janitorial supplies required to maintain safety and hygienic standards in public facilities. The 2021 budget of \$1,000 is based on an average of the previous three years of expenses.

| | | |
|---------------------------|--------------------|--------------------|
| Natural Gas 531145 | 2020 Budget | 2021 Budget |
| | \$6,000 | \$6,000 |

Accounts for a portion of the cost of natural gas for pump station facilities. Based on a three-year average, staff estimates the 2021 expenditures will be \$6,000.

| | | |
|------------------------------------|--------------------|--------------------|
| Operational Supplies 531155 | 2020 Budget | 2021 Budget |
| | \$5,000 | \$4,000 |

Accounts for supplies for maintenance of facilities such as lighting fixtures in the commuter parking lots. Based on a three-year average, staff estimates the 2021 expenditures will be \$4,000.

| | | |
|---------------------------|--------------------|--------------------|
| Electricity 531235 | 2020 Budget | 2021 Budget |
| | \$32,000 | \$25,000 |

Accounts for electricity at Village-owned facilities. Staff projects the annual budget based on a three-year average of \$25,000.

| | | |
|------------------------------------|--------------------|--------------------|
| Other Supplies/Tools 535050 | 2020 Budget | 2021 Budget |
| | \$1,600 | \$1,600 |

Accounts for supplies, small tools, and commuter parking permits. The budget of \$1,600 is based on historical expenditures in this account.

Interfund Charges

| | | |
|----------------------------|--------------------|--------------------|
| CERF Charges 560010 | 2020 Budget | 2021 Budget |
| | \$11,515 | \$11,515 |

Accounts for charges from the Capital Equipment Replacement Fund (CERF) for future replacement of vehicles and equipment used by the Commuter Parking Fund. The total equipment value and replacement cycles are reviewed and updated annually.

| | | |
|----------------------------|--------------------|--------------------|
| FRRF Charges 560040 | 2020 Budget | 2021 Budget |
| | \$229,733 | \$229,733 |

Accounts for charges from the Facility Repair and Replacement Fund (FRRF) which sets aside resources for the major repairs and replacement of Village building components.

| | | |
|-------------------------------------------|--------------------|--------------------|
| General Liability Insurance 560070 | 2020 Budget | 2021 Budget |
| | \$6,545 | \$5,654 |

Accounts for the portion of the property and liability insurance costs allocated to the Commuter Parking Fund.

| | | |
|---------------------------------------------|--------------------|--------------------|
| Risk Management Fixed Charges 560100 | 2020 Budget | 2021 Budget |
| | \$1,308 | \$1,036 |

Accounts for the portion of the worker's compensation insurance costs allocated to the Commuter Parking Fund.

Capital Projects Fund

This fund accounts for the expenditures related to capital improvement projects for most governmental funds. Revenues typically include transfers from other funds for their respective projects, grants, and can include bond proceeds when applicable. Expenditures for capital projects of Enterprise Funds and the Motor Fuel Tax Fund are shown within those funds.

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. The fund may end any given year with a fund balance, as these proceeds are not always spent in the year received but are typically assigned to a previously approved project that will be completed in a subsequent year.

The 2021 revenue budget includes the on-going transfer from Corporate Fund of \$6,500,000 to support the annual CIP. The Capital Projects Fund has \$11,349,247 in expenditures for the 2021 budget which includes \$9,290,461 for 2021 projects and \$2,058,786 for prior years' projects. These projects are primarily road reconstruction, including underground infrastructure improvements, road resurfacings, stormwater and special projects, and related design and project management supporting the CIP. A list of capital projects is included within the CIP section of this document.

| Capital Projects Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|---------------------------|-------------------|--------------------|-------------------|--------------------|-------------------------------|
| Revenues | | | | | |
| Intergovernmental | 671,615 | 629,000 | 1,067,694 | 927,043 | 298,043 |
| Investment Income | 35,333 | 29,000 | 24,000 | 10,000 | (19,000) |
| Other Revenues | 58,665 | - | 100,000 | - | - |
| SSA Contribution | - | 882,000 | 882,000 | 273,200 | (608,800) |
| Transfers In | 11,306,334 | 12,573,024 | 10,573,024 | 8,090,215 | (4,482,809) |
| Total Revenues | 12,071,947 | 14,113,024 | 12,646,718 | 9,300,458 | (4,812,566) |
| Expenditures | | | | | |
| Other Charges | 24,371 | 24,370 | 24,371 | 24,371 | 1 |
| Capital Outlay | 166,822 | - | - | - | - |
| Capital Projects | 10,675,812 | 15,365,304 | 9,676,704 | 11,324,876 | (4,040,428) |
| Transfers Out | - | - | 420,000 | - | - |
| Total Expenditures | 10,867,004 | 15,389,674 | 10,121,075 | 11,349,247 | (4,040,427) |
| Surplus/(Deficit) | 1,204,942 | (1,276,650) | 2,525,643 | (2,048,789) | (772,139) |

Glen Capital Projects Fund

The Glen Capital Project Fund is used to account for capital projects and development fees within The Glen tax increment financing (TIF) district. The fund is supported by The Glen Special Tax Allocation Fund. There are no capital projects planned for 2021.

| Glen Capital Projects Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|----------------------------|----------------|----------------|------------------|----------------|-------------------------------|
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | - |
| Investment Income | 2,986 | 3,600 | 1,200 | 1,000 | (2,600) |
| Other Revenues | - | - | - | - | - |
| Transfers In | 89,358 | 2,894 | 2,894 | - | (2,894) |
| Total Revenues | 92,344 | 6,494 | 4,094 | 1,000 | (5,494) |
| Expenditures | | | | | |
| Capital Projects | 86,492 | - | - | - | - |
| Total Expenditures | 86,492 | - | - | - | - |
| Surplus/(Deficit) | 5,852 | 6,494 | 4,094 | 1,000 | (5,494) |

Permanent Fund Summary

| Permanent Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|---------------------------|----------------|------------------|------------------|------------------|-------------------------------|
| Revenues | | | | | |
| Charges For Services | - | 156,000 | 156,000 | 156,000 | - |
| Investment Income | 593,534 | 150,000 | 175,000 | 100,000 | (50,000) |
| Other Revenues | 44,193 | 1,535,518 | - | 1,535,518 | - |
| Total Revenues | 637,727 | 1,841,518 | 331,000 | 1,791,518 | (50,000) |
| Expenditures | | | | | |
| Contractual | 24 | 131,421 | - | 131,421 | - |
| Other Charges | - | - | - | - | - |
| Transfers Out | - | 1,000,000 | - | 1,000,000 | - |
| Total Expenditures | 24 | 1,131,421 | - | 1,131,421 | - |
| Surplus/(Deficit) | 637,703 | 710,097 | 331,000 | 660,097 | (50,000) |

Permanent Fund Revenue Line Item Budget

| Permanent Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|-----------------------------------------|----------------|------------------|------------------|------------------|-------------------------------|
| Charges for Services | | | | | |
| 440635 - Lease Fees | - | 156,000 | 156,000 | 156,000 | - |
| Total Charges for Services | - | 156,000 | 156,000 | 156,000 | - |
| Investment Income | | | | | |
| 460120 - Interest - Investment | 243,366 | 150,000 | 175,000 | 100,000 | (50,000) |
| 460130 - Interest Income on Loans/Notes | 350,169 | - | - | - | - |
| Total Investment Income | 593,534 | 150,000 | 175,000 | 100,000 | (50,000) |
| Other Revenues | | | | | |
| 470225 - Land Sale Revenue | - | 1,535,518 | - | 1,535,518 | - |
| 470999 - Miscellaneous Revenue | 44,193 | - | - | - | - |
| Total Other Revenues | 44,193 | 1,535,518 | - | 1,535,518 | - |
| Permanent Fund Revenue Total | 637,727 | 1,841,518 | 331,000 | 1,791,518 | (50,000) |

Permanent Fund Expenditure Line Item Budget

| Permanent Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|--------------------------------------------|----------------|------------------|------------------|------------------|-------------------------------|
| Contractual | | | | | |
| 521160 - Broker Services | - | 61,421 | - | 61,421 | - |
| 521290 - Other Professional Service | 24 | 70,000 | - | 70,000 | - |
| Total Contractual | 24 | 131,421 | - | 131,421 | - |
| Transfers Out | | | | | |
| 590410 - Transfer to Capital Projects Fund | - | 1,000,000 | - | 1,000,000 | - |
| Permanent Fund Expenditure Total | 24 | 1,131,421 | - | 1,131,421 | - |

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.

An interim policy was established by Resolution 02-40 to temporarily use part of the proceeds (\$11.2 million) as an intergovernmental loan to the project to enhance cash flow, reduce overall project risk and minimize General Obligation bond requirements. A formal policy regarding use of the fund’s assets was established by Resolution No. 05-16 on March 15, 2005. The general goal of the fund was to provide resources for Village-wide capital expenditures and economic development improvements *outside* of The Glen. Capital expenditures include expenditures for real property or improvements to real property including, but not limited to, construction of and major alterations to the following:

1. Transportation Projects
 - a. Street Improvements
 - b. Sidewalks and Bikeways
 - c. Street Lighting
 - d. Bridges
 - e. Railway Crossings
 - f. Traffic Signals and Intersections
 - g. Landscaping
2. Land Acquisition
3. Storm Sewer Projects
 - a. Storm Water Management Projects
 - b. Detention Projects
4. Sanitary Sewer Projects
5. Village-owned Buildings, Structures and Physical Facilities
 - a. Fixed Equipment
 - b. Landscaping

Economic development initiatives include those that meet Village financial and strategic goals, provide for reinvestment in the community, and establish and maintain long term revenue streams. The fund also is allowed to provide short-term liquidity for The Glen Tax Increment Finance (TIF) district expenses.

Revenues

Charges for Services

| | | |
|--------------------------|--------------------|--------------------|
| Lease Fees 440635 | 2020 Budget | 2021 Budget |
| | \$156,000 | \$156,000 |

Accounts for monthly lease payments from Heinen’s Fine Foods. The 2021 budget of \$156,000 is based on the lease between the Village and Heinen’s (ten year lease commenced 11.01.2013; Heinen’s has purchase rights through 10.31.2023 to pay the remaining rent from the 10-year period, after which the facility will be transferred at no additional cost if they choose to take ownership).

Investment Income

| | | |
|-------------------------------------|--------------------|--------------------|
| Interest – Investment 460120 | 2020 Budget | 2021 Budget |
| | \$150,000 | \$100,000 |

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Benchmark interest rates have been drastically cut in order to help stimulate the economy in response to COVID-19. As a result, the 2021 budget of \$100,000 is lower than the 2020 budget.

Other Revenues

| | | |
|---------------------------------|--------------------|--------------------|
| Land Sale Revenue 470225 | 2020 Budget | 2021 Budget |
| | \$1,535,518 | \$1,535,518 |

This is a planned closing on the Village’s sale of the former Bess Hardware site located at 1850 Glenview Road scheduled to occur in 2021 in the amount of \$1,535,518.

Expenditures

Contractual Expenditures

| | | |
|-------------------------------|--------------------|--------------------|
| Broker Services 521160 | 2020 Budget | 2021 Budget |
| | \$61,421 | \$61,421 |

This 2021 budget of \$61,421 is the 4% broker fee due to CBRE for the sale of the former Bess Hardware site.

| | | |
|-------------------------------------------|--------------------|--------------------|
| Other Professional Services 521290 | 2020 Budget | 2021 Budget |
| | \$70,000 | \$70,000 |

The 2021 budget includes professional services for the I-294 Access Feasibility Study.

| | | |
|-----------------------------|--------------------|--------------------|
| Transfers Out 590410 | 2020 Budget | 2021 Budget |
| | \$1,000,000 | \$1,000,000 |

The 2021 budget includes a \$1,000,000 transfer to the Capital Projects fund for potential downtown parking improvements.

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. In 2020 the Village appropriated \$1,700,000 of prior year Motor Fuel Tax fund balances for 2020 projects. The Local Motor Fuel Tax (LMFT) was initially approved by the Village Board in 2010 at a rate of \$0.02 per gallon. During the 2017 budget process, the Village Board approved an additional \$0.02 per gallon, making the LMFT rate \$0.04 per gallon beginning January 1, 2017. The MFT and LMFT are expected to generate approximately \$1,764,000 and \$826,102, respectively for the resurfacing of Village roadways in 2021. The budgeted revenues take into account any enduring effects of the COVID-19 pandemic on 2021 fuel consumption. Although the 2021 MFT and LMFT budgets are slightly higher than the 2020 estimate, they remain lower than the 2020 budget level. 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.

| Motor Fuel Tax Fund | 2019 Actual | 2020 Budget | 2020 Estimate | 2021 Budget | 2021 Bud. vs. 2020 Bud. |
|---------------------------|------------------|--------------------|--------------------|------------------|-------------------------------|
| Revenues | | | | | |
| Intergovernmental | 2,362,109 | 2,907,891 | 2,346,058 | 2,620,102 | (287,789) |
| Investment Income | 59,139 | 49,600 | 50,200 | 22,400 | (27,200) |
| Other Revenues | 8,721 | - | - | - | - |
| Transfers In | - | - | 420,000 | - | - |
| Total Revenues | 2,429,970 | 2,957,491 | 2,816,258 | 2,642,502 | (314,989) |
| Expenditures | | | | | |
| Capital Projects | 2,095,500 | 4,607,889 | 4,346,747 | 2,620,102 | (1,987,787) |
| Total Expenditures | 2,095,500 | 4,607,889 | 4,346,747 | 2,620,102 | (1,987,787) |
| Surplus/(Deficit) | 334,470 | (1,650,398) | (1,530,489) | 22,400 | 1,672,798 |