



Village of Glenview 2020 Annual Budget



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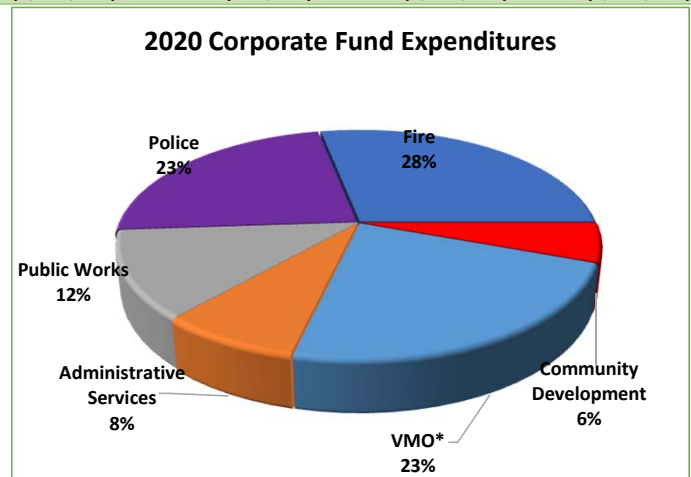
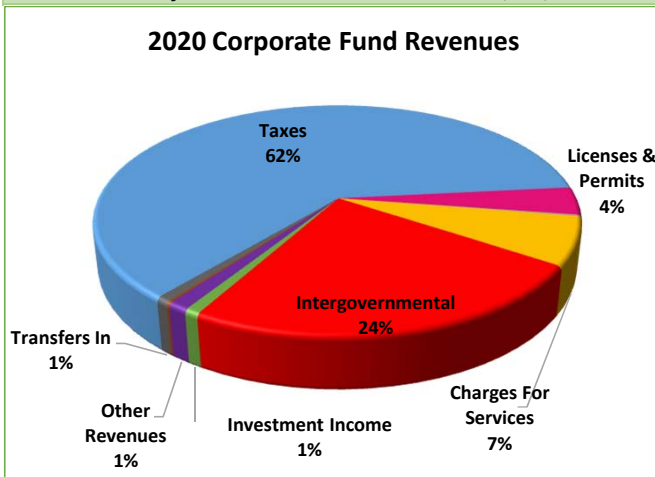
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Corporate Fund Summary

Corporate Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Taxes	46,334,044	46,586,082	46,448,186	46,678,908	92,826
Licenses & Permits	2,804,726	2,388,350	2,110,625	2,933,109	544,759
Fines & Forfeits	130,280	205,725	128,867	146,778	(58,947)
Charges For Services	4,917,401	5,006,206	5,062,260	5,050,016	43,810
Intergovernmental	16,373,976	16,453,793	17,210,508	17,907,452	1,453,659
Investment Income	607,286	496,000	632,800	629,400	133,400
Other Revenues	905,459	864,929	1,595,388	895,388	30,459
Contributions & Transfers	148,514	125,946	125,946	129,724	3,778
Transfers In	1,284,164	785,000	575,000	575,000	(210,000)
Total Revenues	73,505,849	72,912,031	73,889,580	74,945,775	2,033,744
Expenditures					
Village Manager's Office (VMO)*	12,958,188	14,367,877	13,850,266	15,305,391	937,514
Administrative Services	4,982,440	5,121,468	5,119,796	5,235,807	114,339
Public Works	8,237,748	8,930,105	8,172,120	8,161,693	(768,412)
Police	13,185,331	13,972,575	13,516,831	15,192,270	1,219,695
Fire	16,596,864	16,965,345	17,509,628	18,598,415	1,633,070
Community Development	3,754,393	3,443,065	3,289,235	3,685,139	242,075
Transfers Out	7,699,663	9,951,582	9,951,582	8,709,982	(1,241,600)
Total Operating Expenditures	67,414,627	72,752,017	71,409,458	74,888,697	2,136,680
Operating Performance	6,091,222	160,014	2,480,122	57,078	(102,936)
Appropriated Prior Year Fund Balance	-	3,000,000	3,000,000	4,500,000	1,500,000
Total Expenditures	67,414,627	75,752,017	74,409,458	79,388,697	3,636,680
Total Fund Performance	6,091,222	(2,839,986)	(519,878)	(4,442,922)	(1,602,936)



*Includes Board of Trustees and General Government expenditures

Corporate Fund Revenues

Revenues	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Taxes					
410110 - Property Tax/Current	2,172,017	2,703,593	2,703,593	305,508	(2,398,085)
410115 - Property Tax/Prior	(28,105)	(36,000)	(36,000)	(36,000)	-
410120 - Property Tax Debt Service	1,862,789	1,841,266	1,841,266	1,850,206	8,940
410125 - Prior PT - Debt Service	(26,316)	(40,000)	(40,000)	(40,000)	-
410130 - Property Tax/Pensions	6,519,429	6,603,068	6,603,068	8,709,304	2,106,236
410140 - Property Tax/IMRF	1,737,843	1,280,892	1,280,292	1,673,036	392,144
410141 - Prior PT - IMRF	(23,571)	(20,000)	(20,000)	(20,000)	-
410160 - Road & Bridge Tax - Current	352,741	419,150	480,000	385,946	(33,204)
410170 - Road & Bridge Tax - Prior	(4,491)	(3,535)	(4,500)	(4,500)	(965)
410180 - Property Tax - Incentives	531	-	-	-	-
410210 - Utility Tax-Comed	2,240,268	2,201,620	2,173,060	2,173,060	(28,560)
410220 - Utility Tax-Telecom	1,684,979	1,591,879	1,600,730	1,520,693	(71,186)
410230 - Utility Tax-Nicor- Gas Use Tax	1,544,189	1,441,766	1,503,901	1,503,901	62,135
410310 - Sales Tax	18,072,001	18,360,660	18,072,001	18,252,721	(107,939)
410320 - Home Rule Sales Tax	8,849,722	8,956,026	8,849,722	8,938,219	(17,807)
410330 - Business District Tax	37,815	30,000	42,000	42,000	12,000
410410 - Hotel Room Tax	1,226,717	1,144,697	1,288,053	1,313,814	169,117
410420 - Amusement Tax	111,424	110,000	110,000	110,000	-
410490 - Miscellaneous Tax	4,062	1,000	1,000	1,000	-
Total Taxes	46,334,044	46,586,082	46,448,186	46,678,908	92,826
Licenses & Permits					
420110 - Business License	16,740	40,000	16,740	16,000	(24,000)
420115 - Health Inspections	12,825	12,350	12,350	12,350	-
420120 - Liquor License	197,133	200,000	200,000	200,000	-
420130 - Contractors' License	11,353	55,000	25,000	25,000	(30,000)
420210 - Oversized Vehicle Permits	18,915	16,000	16,000	16,000	-
420310 - Building Permits	2,335,045	1,965,000	1,627,819	2,451,043	486,043
420315 - Engineering Review Fee	212,716	100,000	212,716	212,716	112,716
Total Licenses & Permits	2,804,726	2,388,350	2,110,625	2,933,109	544,759
Fines & Forfeits					
430110 - Traffic/Parking Fines	85,310	100,000	85,310	100,000	-
430160 - DUI Court Fines	14,287	14,000	14,000	14,000	-
430290 - Other Fines	30,684	91,725	29,557	32,778	(58,947)
Total Fines & Forfeits	130,280	205,725	128,867	146,778	(58,947)
Charges For Services					
440210 - Bin Sales	1,209	-	-	-	-
440220 - Yard Waste Sticker Sales	3,184	3,500	3,500	3,500	-
440230 - Tipping Fees	890,300	850,000	890,000	890,000	40,000
440240 - Swancc Host Community	116,227	90,000	116,227	116,227	26,227
440260 - Swancc Recycling Incentive	1,537	-	-	-	-
440410 - Planning Application Fee	5,328	8,000	8,000	8,000	-
440425 - Reimbursements	158,572	60,000	60,000	60,000	-
440430 - Glen Development Fee	3,288	97,309	97,309	-	(97,309)
440510 - Alarm Monitoring Charge	9,250	9,000	9,000	9,000	-
440540 - Police Extra Duty	223,528	209,804	230,784	235,400	25,596
440605 - 911 Surcharge	1,042,664	950,000	1,020,000	1,020,000	70,000
440615 - Insurance Reimbursement	1,599,813	1,799,915	1,698,762	1,739,864	(60,051)
440625 - Dog Impounding Fees	1,950	1,000	1,000	1,000	-

	2018	2019	2019	2020	2020 Bud.
Revenues	Actual	Budget	Estimate	Budget	vs. 2019 Bud.
440630 - Fire Comm Sub. Service	15,889	15,889	15,889	15,889	-
440635 - Lease Fees	837,374	899,220	899,220	938,567	39,347
440650 - Special Event Fee	1,300	1,000	1,000	1,000	-
440655 - Supervision Fees	5,989	8,069	8,069	8,069	-
440820 - Copies	-	3,500	3,500	3,500	-
Total Charges For Services	4,917,401	5,006,206	5,062,260	5,050,016	43,810
Intergovernmental					
450105 - Property Replacement Tax	203,235	190,000	213,000	213,000	23,000
450110 - State Income Tax	4,508,718	4,300,080	4,860,960	4,907,700	607,620
450115 - Local Use Tax	1,373,010	1,452,021	1,495,680	1,495,680	43,659
450120 - Glenbrook FPD	2,220,662	2,250,000	2,230,919	2,250,000	-
450125 - Village of Golf Fire Protection	142,999	164,000	143,000	143,000	(21,000)
450135 - Grant Proceeds	45,301	-	331,153	65,878	65,878
450151 - Village of Lincolnwood Inspections	20,240	18,000	18,000	22,000	4,000
450152 - Village of Morton Grove Inspections	26,640	20,000	20,000	20,000	-
450165 - Make-Whole Revenue	1,607,145	1,645,978	1,645,978	1,636,528	(9,450)
450170 - Outsourced Dispatch Revenue	6,226,027	6,413,714	6,251,818	7,153,666	739,952
450176 - Niles Dispatch	(0)	-	-	-	-
Total Intergovernmental	16,373,976	16,453,793	17,210,508	17,907,452	1,453,659
Investment Income					
460110 - Interest-Savings	129,462	96,000	82,800	92,400	(3,600)
460120 - Interest-Investment	477,824	400,000	550,000	537,000	137,000
Total Investment Income	607,286	496,000	632,800	629,400	133,400
Other Revenues					
470110 - Franchise Tax-Nicor	34,836	39,915	35,449	35,449	(4,466)
470120 - Franchise Tax-Cable	805,917	765,075	800,000	800,000	34,925
470915 - Bidders' Fees	395	1,000	1,000	1,000	-
470998 - Over/Short	15	-	-	-	-
470999 - Miscellaneous Revenue	64,296	58,939	758,939	58,939	-
Total Other Revenues	905,459	864,929	1,595,388	895,388	30,459
Contributions & Transfers					
480270 - Insurance Recoveries	14,568	-	-	-	-
480350 - Administrative Charges - Library	133,946	125,946	125,946	129,724	3,778
Total Contributions & Transfers	148,514	125,946	125,946	129,724	3,778
Transfers In					
490248 - Transfer From Spec Tax Allocation Fund	297,321	-	-	-	-
490310 - Transfer From Glen, 2004A	(504)	-	-	-	-
490420 - Transfer From Village Permanent Fund	412,347	210,000	-	-	(210,000)
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	1,284,164	785,000	575,000	575,000	(210,000)
Total Corporate Fund Revenues	73,505,849	72,912,031	73,889,580	74,945,775	2,033,744

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

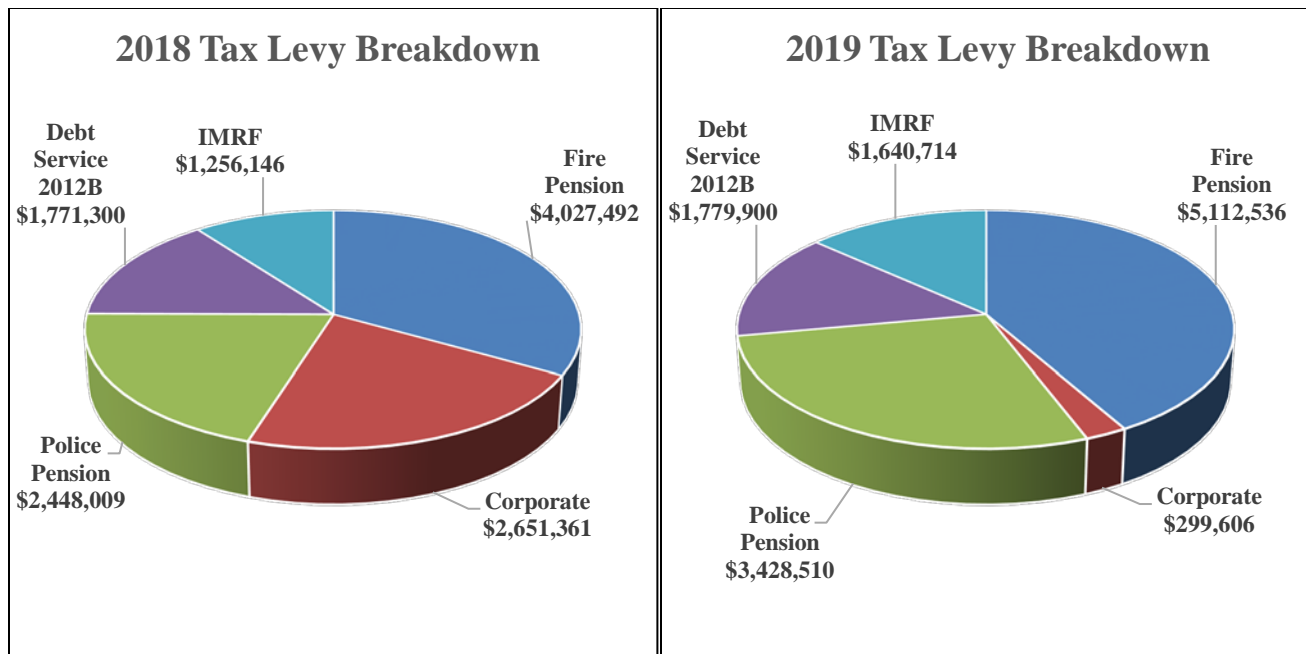
Property taxes are the second largest source of revenue for the Village Corporate Fund and represent 17% of the total Corporate Fund revenues. The Village Board approves a tax levy in December each year, and the following year the Cook County Treasurer collects the funds from the property taxpayers and 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. The Property tax levy is assigned to pay for a portion of the Corporate Fund operating expenditures specific debt obligations and the Village portion of the Police, Fire and IMRF pension contributions.

The 2019 Total Property Tax Levy is projected to increase by only \$106,958, or .88%, which is the new EAV growth associated with newly annexed, constructed or improved property in the Village for the 2018 tax year. Since this new tax levy increase is the exact increase in the EAV growth, there should not be any Village portion property tax increase to the typical property owner in the Village in 2020. If there were an increase to one's property tax bill, it would be attributable to the property valuation which is assigned at the County level.

Property taxes levied by the Village in 2019 for collection in 2020 total \$12,261,266 which is .88%, or \$106,958, greater than the property taxes levied in 2018 (\$12,154,308).

The 2019 property tax levy is as follows:

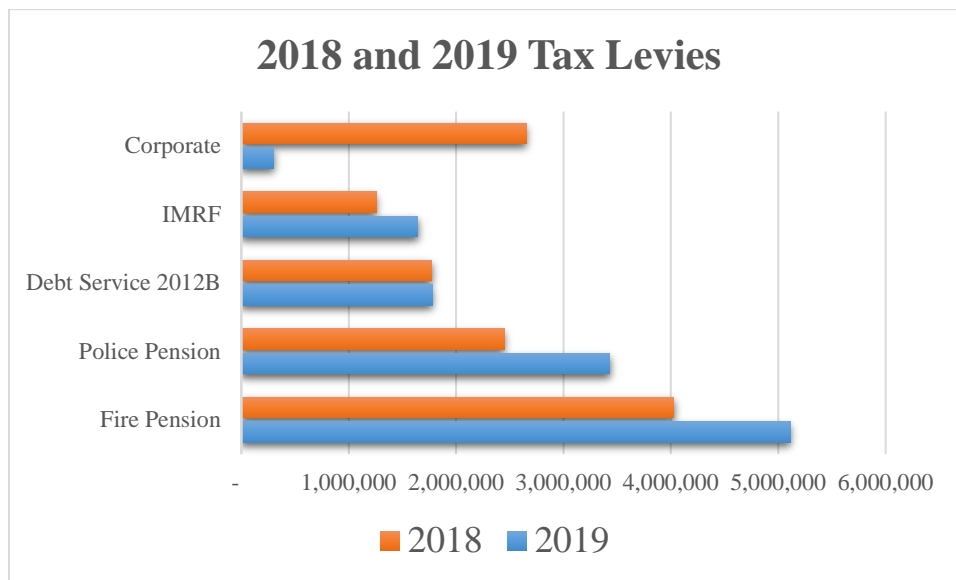
Tax Levy	0.88% Increase of 2018 Original Levy	Loss Provision	2019 Extended Tax Levy	2020 Budgeted Collections at 99%
Corporate	\$299,606	\$8,988	\$308,594	\$305,508
IMRF	\$1,640,714	\$49,221	\$1,689,935	\$1,673,036
Debt	\$1,779,900	\$88,995	\$1,868,895	\$1,850,206
Police Pension	\$3,428,510	\$102,855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



Current Property Taxes 410110

\$305,508

Accounts for the corporate line item on the annual Village of Glenview levy. The 2019 corporate line item estimated to be collected in 2020 is \$305,508. This is down by \$2,398,085 due to a significant increase 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). It should be noted that the amount estimated to be collected equals 99% of the extended levy amount as the County adds “loss and cost” of 3% to most levy line items to account for the uncollectable amounts.



Prior Property Tax 410115

(\$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 2020 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

\$1,850,206

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 2020 is \$1,850,206 which corresponds to the required 2020 principal and interest payment due per the bond ordinance. It should be noted that the amount estimated to be collected equals 99% 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

(\$40,000)

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 2020 budget of (\$40,000) is based on the most recent prior years’ trends of prior property tax receipts and refunds.

Property Tax – Pensions 410130

\$8,709,304

Accounts for the annual Police Pension and Fire Pension levies. The 2019 Police Pension and Fire Pension property tax levies estimated to be collected in 2020 are \$3,496,051 and \$5,213,253, respectively which are \$2,106,236 greater than the 2018 levy as the actuarial required Village contribution was substantially increased due in large part (81% of the increase) to the change in the pension funding policy adopted during 2019. 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 requires an increase of approximately \$1,716,255, but 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	2018 Collected Levy in 2019	2019 Collected Levy in 2020
Police Pension	\$2,496,392	\$3,496,051
Fire Pension	\$4,106,834	\$5,213,253

It should be noted that the amount estimated to be collected equals 99% 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

\$1,673,036

Accounts for the annual Illinois Municipal Retirement Fund (“IMRF”) levy. The 2019 IMRF property tax levy estimated to be collected in 2020 is \$1,673,036 based on a 2020 IMRF Employer Contribution Rate of 12.27%. The prior year IMRF levy collection is estimated to be \$1,280,892 and the \$392,744 increase in the IMRF property tax levy in 2020 is due to an increase in the Employer Contribution Rate in 2020 from 9.54% to the new rate of 12.27%. This significant increase in contribution rate is due to a combination of IMRF lowering their interest rate actuarial assumption from 7.25% to 7.00% combined with the low investment results realized in 2018 for IMRF which follows the weak equity market at the end of calendar year 2018. It should be noted that the amount estimated to be collected equals 99% 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 **(\$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 2020 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 **\$385,946**

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 2020 to be approximately \$385,946 which is based on the recent trend of Road & Bridge Tax received in recent years. The Village collected \$352,741 in 2018 and is estimating a collection of \$480,000 in 2019.

Prior Road & Bridge Tax 410170 **(\$4,500)**

Accounts for current year collections and refunds on prior years’ Road & Bridge levies and the 2020 budget of (\$4,500) is based on the most recent trends for prior years’ collections.

Utility Tax – Electricity 410210 **\$2,173,060**

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 eight months of 2019 have seen a decline of 4.94% compared to the previous year. The Village expects the minimal year-over-year change in revenue since 2014 to continue into 2020. Thus, the 2020 budget is kept level with the 2019 estimate of \$2,173,060.

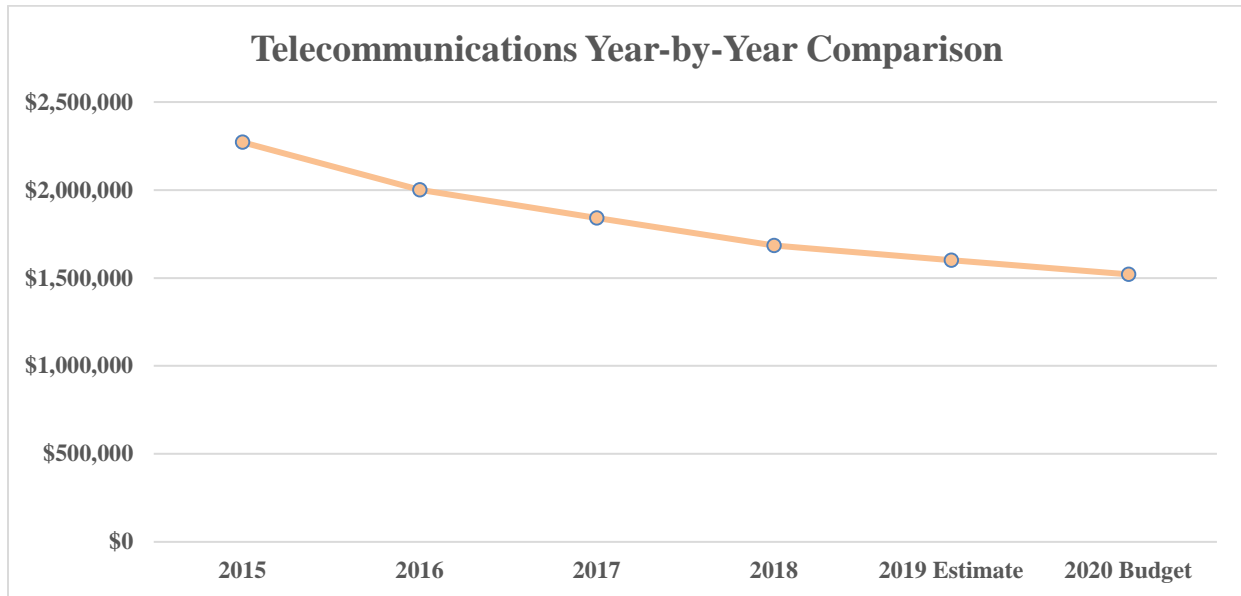
	2015	2016	2017	2018	2019 Estimate	2020 Budget
Electricity Revenue	\$2,189,830	\$2,249,217	\$2,137,495	\$2,240,268	\$2,173,060	\$2,173,060
Percentage Change	(1.83%)	2.71%	(4.97%)	4.81%	(3.00%)	-

Utility Tax – Telecommunications 410220 **\$1,520,693**

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 5.00% decrease in 2019 and an additional 5.00% decrease in 2020.

	2015	2016	2017	2018	2019 Estimate	2020 Budget
Telecommunications Revenue	\$2,271,699	\$2,000,427	\$1,841,387	\$1,684,979	\$1,600,730	\$1,520,693
Percentage Change	4.40%	(11.94%)	(7.95%)	(9.00%)	(5.00%)	(5.00%)



Utility Tax – Nicor 410230

\$1,503,901

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 Estimate	2020 Budget
Nicor Gas Use Tax Revenue	\$1,331,886	\$1,544,189	\$1,503,901	\$1,503,901
Percentage Change	-	15.94%	(2.61%)	-

The 2020 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 34,453,623 of taxable therms in 2020, which is flat with the 2019 estimate. The estimated number of therms is based on analysis of historical therms 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**\$18,252,721**

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 nine months of FY 2019, the Village’s Sales Tax receipts were up only 0.18% compared to the same period in 2018. Although the Village is hoping for continued improved growth, this is significantly lower than the annual growth in Sales Tax that the Village has seen since 2014. Staff is very closely monitoring the monthly disbursements of Sales Tax in a continued effort to determine if the stagnant figures are a new trending moving forward.

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

The Village has taken a conservative approach to projecting Sales Tax revenue for FY 2020. The budget of \$18,252,721 in Sales Tax receipts next year reflects an increase of only 1.00% to the existing 2019 projected Sales Tax base. The 1.00% increase is in part due to the Leveling the Playing Field for Illinois Retail Act, which was signed into law by Gov. Pritzker on June 28, 2019. As a result of the new law, the Sales Tax revenue distribution might change in 2020 in some type of correlation with the Sales Tax revenues. However, the change has been deemed to be too complex to compute by state economic officials.

Home Rule Sales Tax 410320**\$8,938,219**

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 minimal Home Rule Sales Tax increase in 2020. The 2020 budget includes a conservative increase of 1.00% compared to 2019 estimated receipts. The small increase compared to the growth seen in prior years reflects the drop in receipts that the Village has seen so far during 2019. Home Rule Sales Tax receipts are down 0.15% through the first nine months of 2019 compared to the prior year.

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

Business District Tax 410330

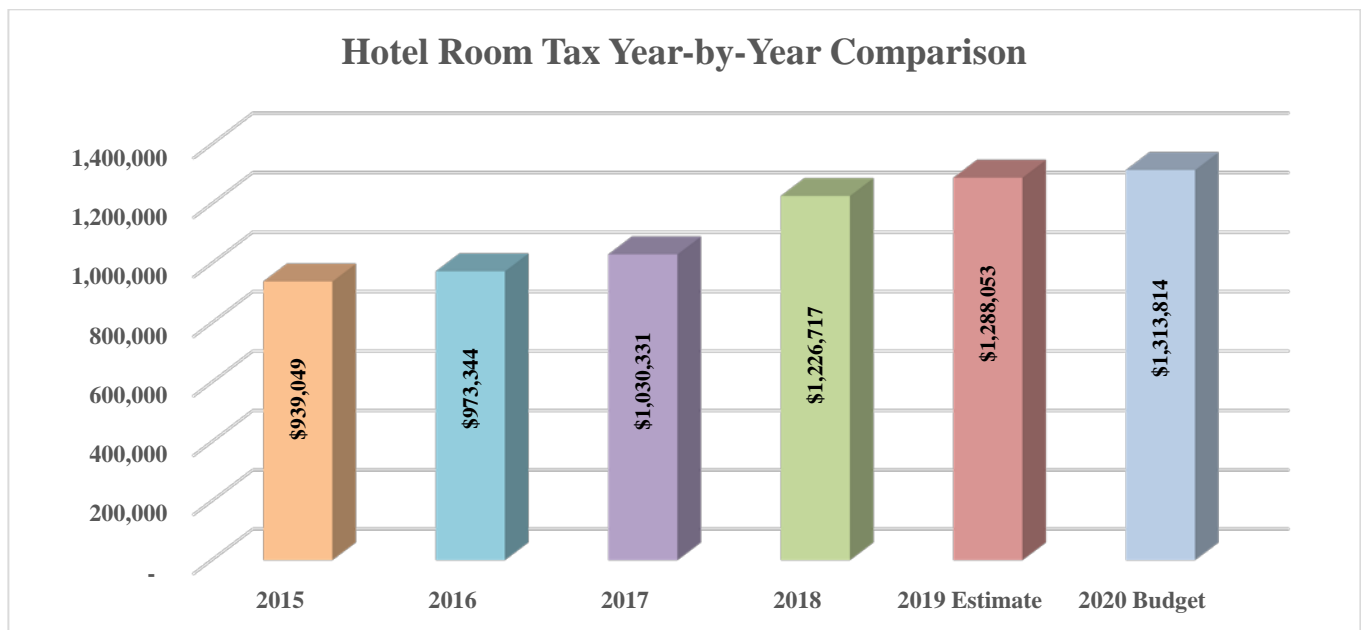
\$42,000

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 nine months in 2019, Business District Tax receipts have increased by 34.50% compared to 2018. The Village is estimating a 10.00% increase over 2018 actual in 2020, resulting in a budgeted amount of \$42,000.

Hotel Room Tax 410410

\$1,313,814

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 receipts have seen a steady increase dating back to 2014. Occupancy was slightly lower at one of the Village’s hotels due to a construction project that began near the end of 2016 and was completed in 2017. Now that the construction project has been completed, years 2018 and forward will no longer be impacted by this. As a result, the Village expects Hotel Room Tax receipts to increase year-over-year by 5% in 2019 and 2% in 2020.

Amusement Tax 410420

\$110,000

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. As of September of this year, receipts are trending similar to the prior year. In 2018, the Village received \$111,424 in Amusement Tax receipts. The Village is anticipating receipts to remain similar to this level in 2019. Therefore, the budget has been kept flat with the 2019 estimate at \$110,000.

Miscellaneous Tax 410490 **\$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 2020 budget of \$1,000 is based on actual receipts from the previous three years.

Licenses & Permits

Business License 420110 **\$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 budget of \$16,000 is based on current and prior year activity. In 2018 fees amounting to \$15,640 were paid, while the 2019 estimate, which is based on the year-to-date receipts through September, is \$16,740.

Health Inspections 420115 **\$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 2020 budget was kept flat with the 2019 budget of \$12,350.

Liquor License 420120 **\$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 2020, which is flat with the 2019 budget.

Contractors’ License 420130 **\$25,000**

Accounts for contractor license registrations. General Contractor License annual Fees are \$50.00, while Demolition License Fees are \$35.00. 2018 fees were only \$11,353, which was much lower than the 2018 budget of \$55,000. Likewise, 2019 is trending much lower than what was budgeted. The Village anticipates this trend to continue into 2020. Therefore, the budget was kept flat with the 2019 estimate at \$25,000.

Oversized Vehicle Permits 420210 **\$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. Based on previous year payments, the 2020 budget has been kept flat with the 2019 budget of \$16,000.

Building Permits 420310 **\$2,451,043**

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 2020 budget is up 50.57% from the projected 2019 amount of \$1,627,819. This large increase is due to some 2019 projects taking longer than anticipated resulting in higher permit revenue being pushed to 2020.

	2015	2016	2017	2018	2019 Estimate	2020 Budget
Building Permits Revenue	\$2,543,724	\$1,655,399	\$2,018,060	\$2,335,045	\$1,627,819	\$2,451,043
Percentage Change	(43.62%)	(34.92%)	21.91%	15.71%	(30.29%)	50.57%

Engineering Review Fee 420315

\$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 the previous two years of receipts, the Village’s 2020 budget for Engineering Review Fees is \$212,716.

Fines & Fees

Traffic Fines 430110

\$100,000

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 2020 budget has been kept flat with the 2019 budget at \$100,000.

DUI Court Fines 430160

\$14,000

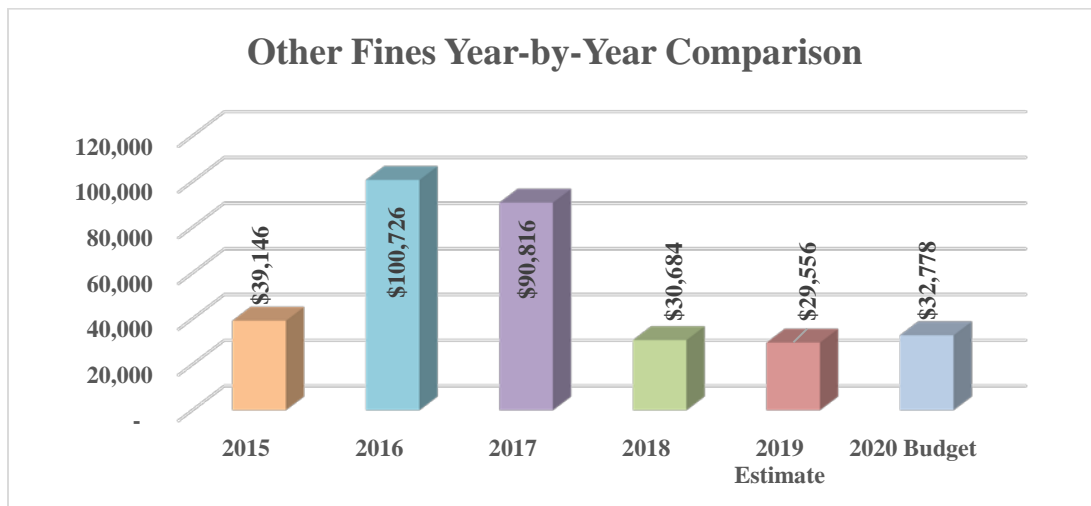
Accounts for the Clerk of the Circuit Court of Cook County’s monthly distribution of DUI court fines. The 2020 budget has been kept flat with the 2019 budget at \$14,000.

Other Fines 430290

\$32,778

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. Given this, the Village is forecasting the 2019 estimate and 2020 budget to remain consistent with 2018 actuals.

Charges for Services

Yard Waste Sticker Sales 440220 **\$3,500**

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 sales and is flat with the 2019 budget.

Tipping Fees 440230 **\$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 both 2018 and 2017. Through the first nine months of 2019, receipts are only 0.33% less than the same period in the previous year. The 2020 budget of \$890,000 is based on 2018 and 2017 actual receipts.

Host Community Revenue 440240 **\$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. Although receipts have been increasing over the past few years, the Village's 2019 estimate is kept flat with the 2018 actual receipts. The budget has also been kept flat with the 2019 estimate.

SWANCC Recycling Incentive 440260 **\$0**

Accounts for a SWANCC Recycling Incentive Program (RIP). Under the RIP program, Groot remits to SWANCC a market based payment for all SWANCC members' recyclable material that is selected to be in the RIP program. When the payment exceeds the costs to process the material, SWANCC members share equally in the excess. Due to the timing and nature of the payments, the Village does not receive an incentive payment each year. Therefore, the 2019 estimate and 2020 budget are both set at \$0.

Planning Application Fee 440410 **\$8,000**

Accounts for fees charged to process applications. The budget, which is based on the previous three years of actual receipts, is kept flat with both the 2018 and 2019 budgets at \$8,000.

Reimbursements 440425 **\$60,000**

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 2020 budget flat with the 2019 budget at \$60,000.

Glen Development Fee 440430 **\$0**

Accounts for 20% of the GLEN CIP Fund annual construction costs to reimburse the Corporate Fund for the overhead in managing these construction projects. The 2019 estimate contains development fees that must be paid to the Village for capital projects that are being completed in 2018. As there are no capital projects scheduled for 2019, the 2020 budget contains no development fees.

Alarm Monitoring Charge 440510 **\$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 budget of \$9,000 is consistent with actual charges paid in previous years.

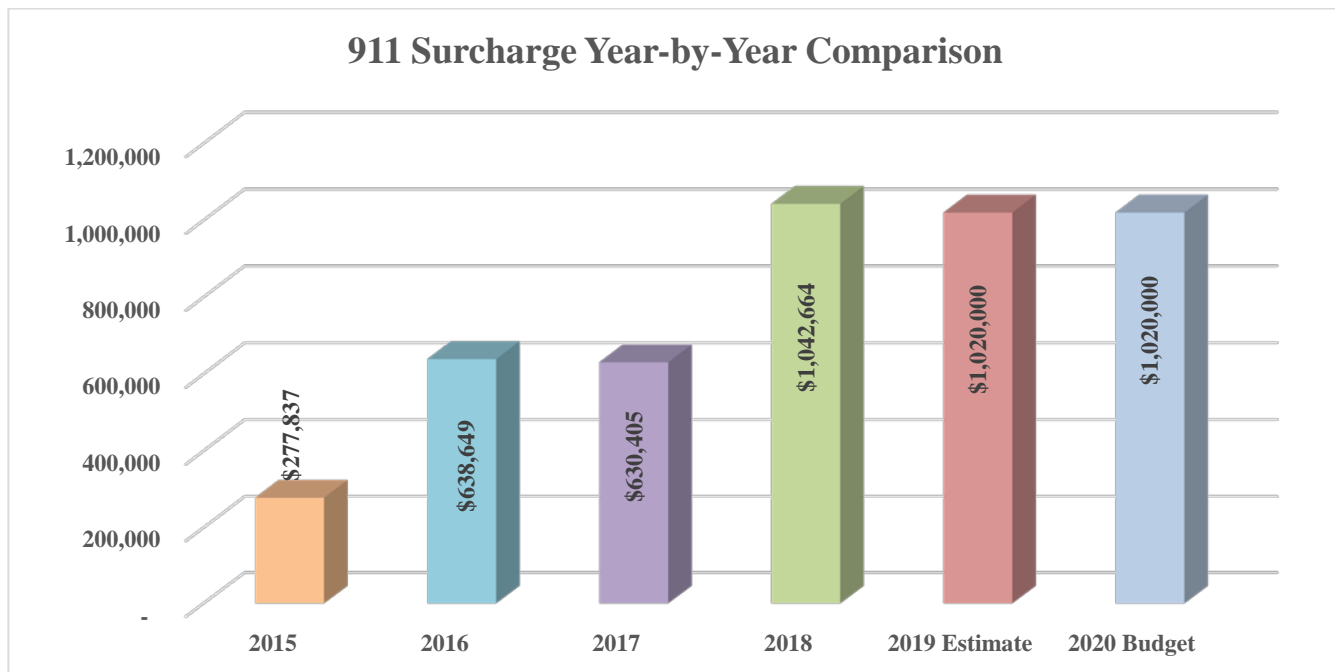
Police Extra Duty 440540 \$235,400

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. 2019 receipts are trending higher than the prior year. However, 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. Based on this volatility, the 2020 budget is kept flat with the 2019 budget of \$209,804. The budget of \$235,400 is based on a 2% increase over the 2019 estimate.

911 Surcharge 440605 \$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, 2020. There is strong anticipation that the surcharge will be extended, but the distribution to the Joint Emergency Telephone Systems Boards communities may be affected based upon the true cost of the Next Gen 9-1-1 network. If these costs are higher than anticipated, the distribution to Joint Emergency Telephone Systems Boards communities may be reduced. The Village will continue to monitor these legislative actions and the possible effects on the Village budget as they occur. The budget has been kept flat with the 2019 estimate at \$1,020,000.



Insurance Reimbursement (Ambulance Billing) 440615 \$1,739,864

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			
2019		2020	
Resident	\$1,061.69	Resident	\$1,093.54
Non-Resident	\$1,196.08	Non-Resident	\$1,231.96
Per Mile of Transport	\$13.44	Per Mile of Transport	\$13.84

The budget of \$1,739,864 is based on an average of the previous four years of receipts.

Dog Impounding Fees 440625 \$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 \$15,889

Accounts 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 Village makes the payment for all four municipalities on an annual basis. The budget of \$15,889 is the agreed upon annual contract amount.

Lease Fees 440635 \$938,567

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 \$938,567.

Special Event Fees 440650 \$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 \$8,069

Accounts for court supervision fees distributed by the Clerk of the Circuit Court of Cook County on a monthly basis. The budget of \$8,069 has been kept flat with the 2019 budget.

Copies 440820 \$3,500

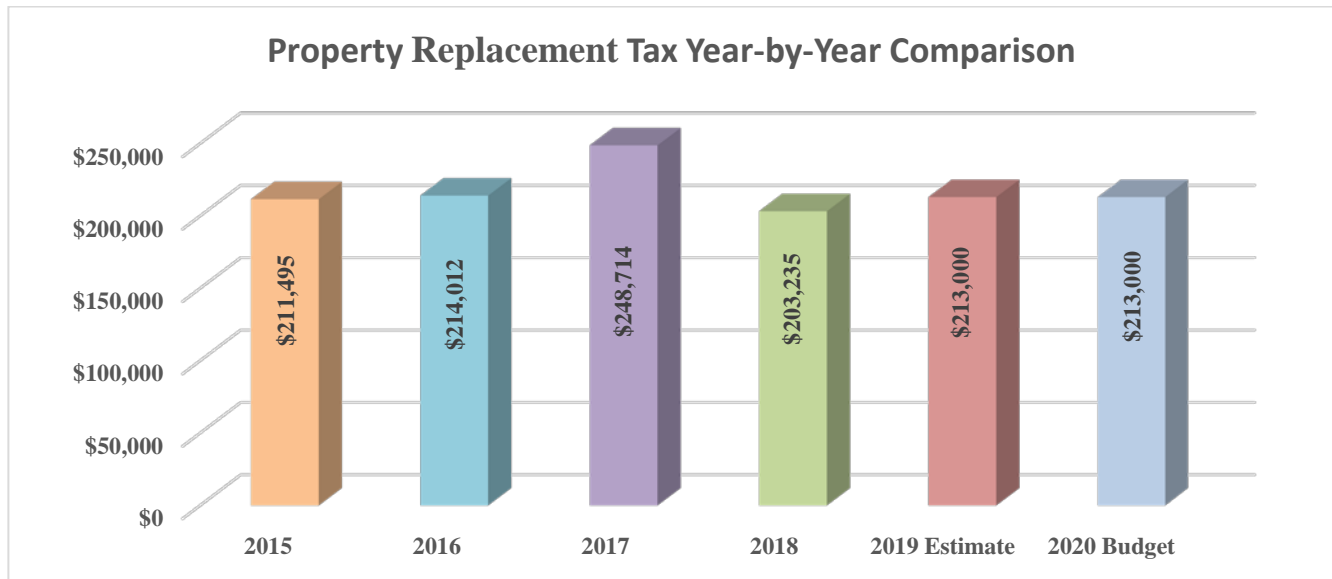
Accounts for fees charged for use of the Village’s copier or scanner. Based on the previous four years of fees paid, the Village is budgeting \$3,500 for 2020.

Intergovernmental

Property Replacement Tax 450105

\$213,000

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. However, there is a slight increase in 2019 and 2020 due to higher than anticipated 2018 tax-return payments plus an unexpected transfer at the state level from the Refund Fund to the PPRT Fund. The budget is kept flat with the 2019 estimate at \$213,000.



State Income Tax 450110

\$4,907,700

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.

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

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

Important to also note 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

\$1,495,680

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. As a result of this law, the Use Tax revenue distribution might change in 2020 in some type of correlation with the Sales Tax revenues. However, the change has been deemed to be too complex to compute by state economic officials and, therefore, we are currently keeping the Use Tax budget flat with the 2019 estimate at \$1,495,680.

	2015	2016	2017	2018	2019 Estimate	2020 Budget
Local Use Tax Revenue	\$994,035	\$1,085,498	\$1,172,235	\$1,373,010	\$1,495,680	\$1,495,680
Percentage Change	13.85%	9.20%	7.99%	17.13%	8.93%	-
Per Capita Basis	\$22.24	\$24.29	\$25.87	\$29.38	\$32.00	\$32.00

Glenbrook Fire Protection District 450120

\$2,250,000

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.

	2015	2016	2017	2018	2019 Estimate	2020 Budget
Glenbrook Fire Services	\$2,192,514	\$2,342,799	\$3,446,197	\$2,220,662	\$2,230,919	\$2,250,000

Village of Golf Fire Protection 450125

\$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 2020.

Grant Proceeds 450135

\$65,878

Accounts for grant proceeds, such as Illinois Comptroller grants related to the consolidation of Glencoe, Kenilworth, Northfield and Winnetka, which was received in 2019. A Next Generation 9-1-1 grant in the amount of \$65,878 was awarded to the Village and is budgeted to be received in 2020. Next Generation 9-1-1 upgraded the Village's dispatch centers to a digital based system. The implementation of Next Generation 9-1-1 enhanced emergency number services and created a faster, more resilient system that is able to receive calls and data from new and emerging technologies such as text and video messaging.

Village of Lincolnwood Inspections 450151 **\$22,000**

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, the Village’s 2020 budget of \$22,000 is a slight increase over both the 2019 and 2018 budgets.

Village of Morton Grove Inspections 450152 **\$20,000**

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. The 2020 budget has been kept flat with both the 2019 and 2018 budgets.

Make-Whole Revenue 450165 **\$1,636,528**

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 2020 is \$1,636,528.

Outsourced Dispatch Revenue 450170 **\$7,153,666**

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 \$7,153,666 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 **\$92,400**

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 \$92,400.

Interest – Investment 460120 **\$537,000**

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. Interest rates have begun to level off and even slightly decline during 2019. As a result, the budget of \$537,000 is lower than the 2019 estimate of \$550,000.

Other Revenues

Franchise Tax – Nicor 470110 **\$35,449**

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 budget has been kept flat with the 2019 payment at \$35,449.

Franchise Tax – Cable 470120 **\$800,000**

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 the 2019 estimate at \$800,000.

Bidders’ Fees 470915 **\$1,000**

Accounts for a \$60.00 bidder fee paid by vendors when making a bid for a project. The budget of \$1,000 is based on an average of the previous three years.

Miscellaneous Revenue 470999 **\$58,939**

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.

Contributions & Transfers

Administrative Charges – Library 480350 **\$129,724**

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 2020 budget of \$129,724 is a 3% increase over the 2019 estimate.

Transfer from Wholesale Water Fund 490520 **\$325,000**

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

Transfer from Insurance Fund 490630 **\$250,000**

Accounts for transfers from the Insurance Fund.

Village Manager's Office Summary

VMO	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Personnel	6,749,135	7,310,434	7,217,082	7,875,824	565,390
Contractual	4,242,081	4,680,779	4,580,294	5,024,911	344,132
Commodities	65,466	145,030	141,360	92,904	(52,126)
Other Charges	101,862	593,794	120,682	613,896	20,102
Interfund Charges	1,799,644	1,790,848	1,790,848	1,697,856	(92,992)
VMO Total	12,958,188	14,520,885	13,850,266	15,305,391	784,506

Village Manager's Office Line Item Budget

VMO	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Personnel					
511110 - Regular Salaries	3,637,995	4,039,242	3,935,373	4,183,458	144,216
511120 - Part Time Salaries	263,026	259,059	279,415	254,967	(4,092)
511210 - Overtime Salaries	1,081,604	1,014,130	1,018,572	1,076,466	62,336
511230 - Holiday Pay	79,790	85,872	86,380	90,216	4,344
511240 - Longevity Pay	16,894	18,599	18,599	22,610	4,011
511270 - Vacation Buy Back	21,502	25,500	20,239	27,500	2,000
511285 - Sick Leave Incentive	8,526	7,000	5,040	-	(7,000)
512110 - Deferred Comp	9,799	10,067	10,144	10,319	252
512120 - Auto Allowance	19,422	19,368	19,517	19,368	-
514110 - FICA Payments	364,129	423,186	417,124	444,694	21,508
514210 - IMRF Payments	645,982	525,535	522,683	712,857	187,322
514410 - Health Insurance	599,419	639,251	639,251	704,409	65,158
515300 - Incentives And Recognition	1,046	1,075	2,195	3,460	2,385
515305 - Bonus Program	-	242,550	242,550	325,500	82,950
Total Personnel	6,749,135	7,310,434	7,217,082	7,875,824	565,390
Contractual					
521171 - Economic Development Agreement	3,001,373	3,263,740	3,067,630	3,140,198	(123,542)
521172 - Business District Distribution	18,908	23,200	21,000	23,500	300
521180 - Contractual Settlements	2,000	1,200	1,200	1,200	-
521230 - Medical Services	2,430	8,115	4,243	5,075	(3,040)
521275 - Special Appropriations	-	319,174	319,175	360,095	40,921
521290 - Other Professional Service	429,707	373,941	400,823	287,187	(86,754)
521510 - Court Reporting Services	-	1,000	500	500	(500)
521520 - Legal Service/Retainer	323,136	306,000	393,000	324,000	18,000
521540 - Outside Litigation	87,084	83,500	76,859	82,500	(1,000)
521550 - Prosecutor Service/Retainer	-	-	16,000	48,000	48,000
522125 - Dues, Memberships, Subscriptions	37,200	37,389	38,346	41,382	3,993
522140 - Pagers And Radio	23,470	-	-	-	-
522145 - Postage	56,069	74,050	63,155	72,974	(1,076)
522150 - Printing And Publishing	30,609	31,650	32,050	35,610	3,960
522155 - Rentals	2,585	3,448	3,448	3,448	-
522230 - Equipment Maintenance	-	112,284	112,284	570,652	458,368
522295 - Vehicle Eqpt Maintenance & Rep	118,367	-	-	-	-
523020 - Selection & Promotions	92,537	22,838	11,704	19,100	(3,738)
523030 - Trustee Expenses	8,214	11,250	10,533	9,490	(1,760)
524010 - Association Fees Lot 16	8,393	8,000	8,344	-	(8,000)
Total Contractual	4,242,081	4,680,779	4,580,294	5,024,911	344,132
Commodities					
531080 - Electronic Eqpt & Supplies	1,561	2,250	2,250	2,250	-
531110 - General Office Supplies	19,478	22,000	21,250	19,250	(2,750)
531140 - Meeting Supplies	312	600	300	-	(600)
531225 - Traffic Control Supplies	810	1,600	1,600	1,600	-
531230 - Uniforms/Shoe	23,013	28,400	27,000	26,700	(1,700)
535050 - Other Supplies/Tools	20,291	90,180	88,960	43,104	(47,076)
Total Commodities	65,466	145,030	141,360	92,904	(52,126)

VMO	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Other Charges					
540020 - Automobile Reimbursement	16	-	-	-	-
540070 - Contingencies	-	378,693	-	400,000	21,307
540190 - Other Expenses	-	-	-	8,725	8,725
540195 - Bad Debt Expense	3,838	50,000	10,000	10,000	(40,000)
540280 - Reimbursable Expense	18,000	-	-	-	-
540300 - Training	54,595	103,001	78,182	152,571	49,570
540305 - Tuition Reimbursement	25,270	60,000	30,000	40,000	(20,000)
540310 - Travel Reimbursement	144	2,100	2,500	2,600	500
Total Other Charges	101,862	593,794	120,682	613,896	20,102
Interfund Charges					
560010 - CERF Charges	193,444	284,698	284,698	293,374	8,676
560040 - FRRF Charges	201,844	207,300	207,300	285,435	78,135
560070 - General Liability Insurance	631,428	642,106	642,106	619,911	(22,195)
560090 - MERF Charges	865	-	-	-	-
560100 - Risk Management Fixed Charges	772,063	656,744	656,744	499,136	(157,608)
Total Interfund Charges	1,799,644	1,790,848	1,790,848	1,697,856	(92,992)
VMO Total	12,958,188	14,520,885	13,850,266	15,305,391	784,506

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 two (2) 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, Communications Manager, and Administrative Intern) and 47 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, 37 Telecommunicators, and eight (8) part-time Telecommunicators).

Personnel Expenditures

Regular Salaries 511110

\$4,183,458

Accounts for the salary expense of the full-time employees in the Village Manager's Office. The 2020 budget includes a 2.5% increase for all employees.

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%	-	-	-	-	-	-
(37) 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 511120

\$254,967

Accounts for the salary expense of the Village President, six (6) Trustees, Communications Manager, Administrative Intern, and eight (8) PT Telecommunicators. The 2020 budget includes a 2.5% increase for part-time employees.

Overtime Salaries 511210

\$1,076,466

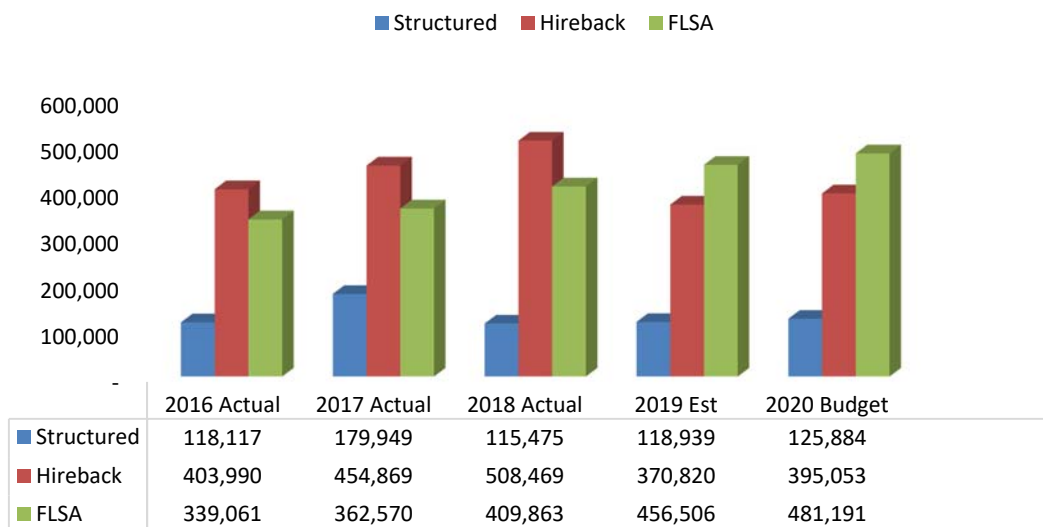
Accounts for the overtime salaries associated with Joint Dispatch for Telecommunicators and supervisors, GVTV and overtime costs incurred for special appropriations events:

Joint Dispatch	\$1,002,128
GVTV	\$740
Special Events	\$73,598
TOTAL	\$1,076,466

Joint Dispatch

- Structured \$125,884 – Overtime related to staff attending meetings, training, drills, festivals or public education events. The 2020 budgeted amount represents a 5% increase over 2019 to account for salary increases related to COLA, merit and step increases.
- Hireback \$395,053 – Overtime related to covering a position for a vacancy. In almost all circumstances, when an employee takes vacation, or other benefit time off, their position must be backfilled with another Telecommunicator paid at an overtime rate. Hireback can be complicated to estimate because staff has the option of taking hours as pay or compensatory (comp) time. Once comp time is accrued, staff can use it for time off (creating more hireback) or they may cash it out. The hireback number is determined by taking all time of, less part-time hours (which reduce overtime), and applying a percentage based on 2018 behavior of staff. In 2018 staff took 58% of overtime hours for pay, and 42% as comp time; of the comp time accruals, 46% was cashed out (charged to the Hireback account), and 54% was used for additional time off.
- FLSA \$481,191 - 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 26-48 hour weeks each year, resulting in 208 hours of overtime pay per employee on the 12-hour schedule).

**Joint Dispatch Overtime
2016 - 2020**



GVTV

- Afterhours and weekend coverage of special events for GVTV broadcasting in a total 2020 budget amount of \$740, which is based on the previous two year historical trend data.

Special Appropriation Events

- Special Appropriations – Overtime related to Police, Fire and Public Works work at Glenview Summerfest, July 4th Festivities (Twilight Show partially offset by the Park District) and Blocktoberfest in the total amount of \$73,598, based on a three-year trend data with a 2.5% increase to adjust for merit and union COLA wage adjustments.

Event	Amount
Glenview Summerfest (June)	\$16,510
Glenview Fourth of July (July)	\$41,368
Blocktoberfest (September)	\$15,720
TOTAL	\$73,598

Holiday Pay 511230 **\$90,216**

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 **\$22,610**

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 (9 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 1.9% based on the prior year change. Longevity is allocated across funds in the same proportions as regular salaries.

Vacation Buy Back 511270 **\$27,500**

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 2020 budget is based on a three-year trend.

Sick Leave Incentive 511285 **\$0**

This program ended as of December 31, 2018. Payments are made in the following year so 2019 is the last year that this was budgeted.

Deferred Compensation 512110 **\$10,319**

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

Auto Allowance 512120 **\$19,368**

Accounts for a portion of the vehicle allowance provided to the Village Manager (\$7,200) and the Deputy Village Manager (\$6,000) per year each, and to the Director of Public Safety Support and Deputy Director of Public Safety Support Services at \$4,800 and \$3,600 per year respectively. Auto allowance is allocated across funds in the same proportions as regular salaries.

FICA Payments 514110 **\$444,694**

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 **\$712,857**

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 2020 employer rate is 12.27% of IMRF wages. The 2020 rate is 28.6% higher than the 2019 rate of 9.54%.

Health Insurance 514410 **\$704,409**

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. In 2020, the total premiums for the HMO plans increased 9.67% and the PPO plan decreased 13% as a result of plan design changes.

Incentive and Recognition 515300 **\$3,460**

Accounts for years of service recognition for GVTV volunteers working for the Village in excess of 25 hours per year.

Bonus Program 515305 **\$325,500**

Accounts for the Village-wide employee bonus program.

Contractual Expenditures

Economic Development Agreement 521171 **\$3,140,198**

Accounts for contractual agreements for economic development.

Business District Distribution 521172 **\$23,500**

Accounts for the tax distribution for the Chestnut/Waukegan Business District to the developer per the incentive agreement. The 2020 budget was slightly increased to \$23,500 account for additional food and beverage sales due to a new restaurant that opened in 2019.

Contractual Settlements 521180 **\$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 **\$5,075**

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
HR	General Fitness for Duty (Return to Work Examinations)	4	\$1,000	\$4,000
HR	For Cause/Agreement to Test	4	\$100	\$400
Dispatch	Random Drug Testing	4	\$100	\$400
Dispatch	Random Drug Testing – Annual Administrative Fee	1	\$275	\$275
			TOTAL	\$5,075

Special Appropriations 521275**\$360,095**

Accounts for the cost of supporting non-profits and Village-sponsored programs that benefit Village residents. The Village has a Senior Services Coordinator on-site through the North Shore Senior Center and offers a Senior Housing Assistance Program (SHAP) and Angel Fund for qualifying seniors. The Village supports Youth Services of Glenview/Northbrook.

Program	Amount
Senior Housing Assistance Program (33 grants at \$2,145)	\$70,785
Senior Services Coordinator	\$83,725
Special Appropriations	\$67,585
Youth Services	\$135,000
Angel Fund	\$3,000
TOTAL	\$360,095

Other Professional Services 521290**\$287,187**

Accounts for the service fees for outside firms and agencies that support the work of the Village Manager's Office Department. Services denoted with an asterisk (*) are one-time expenditures. For a more detailed description of non-routine expenditures, please see the content below the chart.

Function	Professional Services	Qty	Unit Cost	Total Cost
Special Appropriations	Glenkirk Recycling Agreement – Paid monthly for removal of aluminum cans by Glenkirk residents.	12	\$200	\$2,400
Special Appropriations	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	\$10,500	\$10,500
Special Appropriations	Twilight Show fireworks(July 4 th)	1	\$25,000	\$25,000
VMO	Other Professional Service Consultation Contracts (<i>see below</i>)	12	\$5,000	\$60,000
VMO	Train Transportation Planning Consultation Services (<i>see below</i>)	1	\$20,000	\$20,000
VMO	Air Transportation Planning Consultation Services (<i>see below</i>)	1	\$30,000	\$30,000
VMO	Skunk Remediation Reimbursement Program (<i>see below</i>)	1	\$6,000	\$6,000
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	\$1,500	\$18,000
HR	Recording Secretary Board of Fire and Police Commissioners	5	\$300	\$1,500
Dispatch	Rapid Notification license fee (<i>see below</i>)	1	\$24,491	\$24,491
Dispatch	Language line translation service vendor agreement.	1	\$2,800	\$2,800
Dispatch	Smart 911 (<i>see below</i>)	1	\$16,546	\$16,546

Function	Professional Services	Qty	Unit Cost	Total Cost
Dispatch	Power DMS	1	\$4,750	\$4,750
Dispatch	ProQA Annual Software Licensing for Emergency Medical Dispatch Programs (Medical Protocols) and Aqua (Quality Assurance) (<i>see below</i>)	1	\$31,650	\$31,650
Dispatch	Frontline Parking and Vacation Watch system (<i>see below</i>)	1	\$6,500	\$13,000
			TOTAL	\$287,187

Consultation Services \$110,000

This consists of Other Professional Service Consultation Contracts, Train Transportation Planning Consultation Services, and Air Transportation Planning Consultation Services from the table above. 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 2020 budget was developed using Federal, State and regional 2020 legislative planning (\$60,000), train transportation (\$20,000) and air transportation (\$30,000) initiatives.

Skunk Remediation Program \$6,000

The Village rolled out a successful Skunk Remediation Program in 2017 that provides reimbursement of up to \$75 per skunk removed from a privately owned property in the Village by a certified and licensed nuisance wildlife control operator.

Rapid Notification \$24,491

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 2020 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 \$24,491 of which Glenview pays \$3,434. Glenview pays the annual license fees each agency and is then reimbursed by the agency for their share of the fee.

Smart 911 \$16,546

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 \$15,000 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 \$31,650

In 2018, Glenview purchased ProQA software for the Emergency Medical Dispatch program. Shortly after implementation it was determined additional licenses would be needed on days where there were multiple trainers, or

	Qty	Unit Cost	Total Cost
ProQA Annual Software Licensing for Emergency Medical Dispatch Programs (Medical Protocols) and Aqua (Quality Assurance)	1	\$11,850	\$11,850
ProQA Additional Licenses	4	\$3,750	\$15,000
ProQA Annual Licensing	4	\$1,200	\$4,800

additional staff scheduled. The vendor allows Glenview to use additional demo licenses for 2019. The 2020 budget represents the permanent purchase of 4 additional licenses as-well-as the annual licensing.

Frontline **\$13,000**
 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 and vacation watches occupies a significant amount of time. Additionally, our existing SharePoint parking system is prone to password lockout and memory constraints costing staff time. Frontline provides a solution that is cost effective and easy to manage.

Court Reporting Services 521510 **\$500**
 Accounts for the cost of court reporting services as needed for depositions or other litigation events. Historically, the budget ranged from \$1,000 (2019) to \$1,500 (2018). Due to the infrequent usage of court reporting, the 2020 budget was reduced to one session at \$500.

Legal Service/Retainer 521520 **\$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 **\$82,500**
 This account records the cost of general labor for advice and special litigation in the 2020 amount of \$70,000, based on 2020 project initiatives and trend history. The Joint Dispatch Union contract expires in 2019. Negotiation costs for Joint Dispatch are estimated to be \$10,000 or 40 hours at a rate of \$250/hour. Personnel matters and special projects for Joint Dispatch are estimated at \$2,500 or 10 hours at a rate of \$250/hour.

Prosecutor Service 521550 **\$48,000**
 Accounts for prosecutorial services (Robbins, Salomon & Patt) for the Village’s Administrative Adjudication program per the terms of their agreement.

Dues, Memberships, and Subscriptions 522125 **\$41,382**
 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
VMO	Metropolitan Mayors Caucus	1	\$2,100	\$2,100
VMO/ HR	International City/County Management Association (ICMA) dues for (5) VMO staff and (3) HR staff	8	\$597	\$4,780

Function	Membership	Qty	Unit Cost	Total Cost
VMO/ HR	Illinois City/County Management Association (ILCMA) dues for (5) VMO staff and (3) HR staff	8	\$219	\$1,750
VMO	Municipal Clerks of Illinois	3	\$50	\$150
VMO	Online newspapers	3	\$100	\$300
VMO	Localgovnews.org (seven subscribers for one fee)	1	\$1,200	\$1,200
Commun- ications	City-County Communications & Marketing Association (3CMA) Awards Entry	1	\$300	\$300
Commun- ications	Illinois National Association of Telecommunications Officers and Advisors (NATOA)	1	\$90	\$90
HR	IPELRA/NPELRA Membership dues Assistant Village Manager/Generalist	2	\$230	\$460
HR	SHRM membership – Assistant Village Manager	1	\$209	\$209
HR	CityTech USA - PublicSalary.com	1	\$390	\$390
Dispatch	Assoc of Public Safety Communications Officials (APCO)	1	\$331	\$331
Dispatch	National Emergency Number Association Membership	2	\$137	\$274
Dispatch	Licenses with IL Dept of Public Health for Emergency Medical Dispatch certifications	15	\$35	\$525
Dispatch	IL Public Employer Labor Relations Association (IPELRA) membership	1	\$205	\$205
Dispatch	CPR and AED certifications and renewals	15	\$125	\$1,875
Dispatch	On Line Scheduling for Dispatch, Records, and Police Investigations	1	\$1,150	\$1,150
TOTAL				\$41,382

Postage 522145 \$72,974

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 FedEx costs and mailings for new resident information.

Function	Postage	Qty	Unit Cost	Total Cost
General Gov't	Routine Village Hall postage	12	\$1,667	\$20,004
General Gov't	Routine package postage for Village	1	\$2,000	\$2,000
Communications	Village newsletter	10	\$4,840	\$48,400
Communications	Open house postcard mailing	1	\$350	\$350
Communications	New resident packet postage shared between the Village, Park District and Chamber	750	\$2.96	\$2,220
TOTAL				\$72,974

Printing and Publishing 522150 \$35,610

Accounts for the cost of printing the following items:

Function	Description	Qty	Unit Cost	Total Cost
General Gov't	Annual Treasurer's Report	1	\$1,600	\$1,600
VMO	Miscellaneous VMO printing	1	\$100	\$100
Communications	10 issues of Village Report	10	\$3,000	\$30,000

Function	Description	Qty	Unit Cost	Total Cost
Communications	Constant Contact subscription for e-newsletters	1	\$950	\$950
Communications	New resident packets, promotional items	1	\$1,150	\$1,150
Communications	Resident Handbooks	2	\$75	\$150
Communications	Resident open house postcards	1	\$160	\$160
Communications	Resident open house and visitor table promotional items for community events	1	\$500	\$500
Human Resources	"Inspiring Culture of Leadership" Booklets	1	\$1,000	\$1,000
			TOTAL	\$35,610

Rentals 522155 \$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 \$570,652

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

Description	Amount
Maintenance Agreement and software and hardware upgrade for dispatch MCC7500 radio consoles. The cost represents the second 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
Maintenance agreement for non-STARCOM and STARCOM radio equipment. Cost is an estimate pending receiving quote from the vendor.	\$7,080
Purchase, replacement, and repair of headsets and parts, used by Telecommunicators.	\$6,400
Westnet Station Alerting maintenance. This amount is for any time and material that would be needed as the Village Transitions to a different station alerting system	\$5,000
Outdoor weather warning system maintenance	\$4,300
Replacing the Fire Station alerting system is a joint effort by Glenview Fire, Glenview Dispatch, and will involve Fire Departments in Lake Forest, Glencoe, and Highland Park. The full amount of \$891,933 includes the Glenview portion of \$424,061 and other agencies portion of \$467,872. The Glenview portion of the project is budgeted in CERF as funds have been accumulated over time for this replacement. The other agencies portion of \$467,872 is offset by revenues from Lake Bluff, Lake Forest, Highland Park, and Glencoe.	\$467,872
TOTAL	\$570,652

Selections and Promotions 523020 \$19,100

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	15	\$100	\$1,500
HR	Village Hall Background Check	14	\$100	\$1,400
HR	Village Hall Pre-employment Drug Screening	14	\$60	\$840

Function	Selections and Promotions	Quantity	Unit Cost	Total Cost
Dispatch	Background Check	15	\$200	\$3,000
Dispatch	Polygraph	15	\$175	\$2,625
Dispatch	Psychological Evaluation	10	\$625	\$6,250
Dispatch	Pre-employment Physical	10	\$223	\$2,230
Dispatch	Job Advertisements	10	\$100	\$1,000
Dispatch	Expedited Pre-employment results as needed	3	\$85	\$255
			TOTAL	\$19,100

Trustee Expenses 523030

\$9,490

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	\$475	\$475
VMO	President’s Scholarship to Glenbrook South student	1	\$1,000	\$1,000
VMO	Board meeting and function expenses	1	\$1,835	\$835
VMO	Officials’ dinner	1	\$3,500	\$3,500
VMO	25-Year Employee Recognition Gift Card and Engraved Plaque or Pen	7	\$190	\$1,330
VMO	Employee end of year recognition	1	\$1,500	\$1,500
VMO	Other agency functions requiring registration fees	1	\$350	\$350
			TOTAL	\$9,490

Commodities

Electronic Equipment & Supplies 531080

\$2,250

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

\$19,250

Accounts for office supplies used across all Village departments, postage machine supplies, Tyler Technology forms, and other supplies such as business cards, envelopes, and Village forms. The budget was determined using a three-year historical plus current year trend.

Description	Amount
Office supplies	\$14,000
Postage machine supplies for all Village Hall	\$750
Tyler Technologies forms	\$1,500
Various other supplies (business cards, letters and envelopes, ink stamps)	\$3,000
TOTAL	\$19,250

Traffic Control Supplies 531225

\$1,600

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 **\$26,700**

Full-time uniform allowance, \$600 per Telecommunicator. Part-time uniforms are initially provided and then replaced as needed.

Function	Description	Qty	Unit Cost	Total Cost
Dispatch	Full-Time Telecommunicator Uniform Allowance	44	\$600	\$26,400
Dispatch	Part-Time Telecommunicator Uniform Allowance	.50	\$600	\$300
			TOTAL	\$26,700

Other Supplies/Tools 535050 **\$43,104**

Accounts for office and miscellaneous supplies used by the Board, Village-wide coffee supplies, labor law posters, The 2020 budget also includes expenditures for Municipal Center furniture replacement for the tables in the Training Room and standing desks for requesting employees.

Function	Other Supplies/Tools	Qty	Unit Cost	Total Cost
VMO	Bi-annual all supervisor meeting supplies	2	\$1,000	\$2,000
General Gov't	Village-wide coffee purchases	12	\$1,458	\$17,500
General Gov't	Village logo apparel	125	\$55	\$6,875
General Gov't	Municipal Center furniture	1	\$10,000	\$10,000
HR	Labor law posters	13	\$33	\$429
HR	Meeting supplies	3	\$100	\$300
Dispatch	Dispatch center chairs	4	\$1,500	\$6,000
			TOTAL	\$43,104

Other Charges

Contingencies 540070 **\$400,000**

Accounts for the reserve established for unforeseen expenses to be used at the Village Manager's direction. The 2020 budget remains flat with the 2019 budget of \$400,000.

Other Expenses 540190 **\$8,725**

Accounts for acknowledgement of employee life events such as bereavement arrangements or cards for welcoming a new child (\$625), ad hoc dispatch supplies (\$1,500), 9-1-1 public education material (\$1,200), supplies, including food, for meetings hosted by Joint Dispatch (\$400), and unforeseen departmental expenses as need (\$5,000).

Bad Debt Expense 540195 **\$10,000**

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

Training 540300 **\$152,571**

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. The Emergency Medical Dispatch certifications require a minimum of 12 hours of continuing education annually. Trainings under Human Resources are for employees throughout the Village and the 2020 budget includes increased funding for both management team and front-line supervisor training.

Function	Training	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
VMO	ICMA Annual Conference	2	\$500	\$1,000	\$1,200	\$2,400	\$3,400
VMO	ILCMA Conference	3	\$250	\$750	\$600	\$1,800	\$2,550
VMO	Bi-Annual All Supervisor's presentations	2	\$1,500	\$3,000	-	-	\$3,000
VMO	Local trainings & webinars	15	\$100	\$1,500	-	-	\$1,500
VMO	Innovation trips R&D	2	-	-	\$3,000	\$6,000	\$6,000
Commun-ications	GVTV editing training	1	\$1,500	\$1,500	-	-	\$1,500
Commun-ications	Adobe Illustrator training	1	\$1,500	\$1,500	-	-	\$1,500
HR	Front-line supervisor training	6	\$3,200	\$19,200	-	-	\$19,200
HR	Management leadership training	6	\$3,200	\$19,200	-	-	\$19,200
HR	IPELRA employment law seminar	10	\$70	\$700	-	-	\$700
HR	IPELRA Annual Conference	2	\$400	\$800	\$733	\$1,466	\$2,266
HR	LEAD - Weldon Cooper Center	2	\$4,550	\$9,100	\$400	\$800	\$9,900
HR	Public Safety stress management seminar	6	\$500	\$3,000	-	-	\$3,000
HR	Labor Arbitration Institute	4	\$450	\$1,800	-	-	\$1,800
HR	Employee 1:1 coaching sessions	6	\$1,000	\$6,000	-	-	\$6,000
HR	Assistant Village Manager Morrison Group training	1	\$2,000	\$2,000	-	-	\$2,000
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
HR	Local trainings and webinars	8	\$500	\$4,000	-	-	\$4,000
Dispatch	40 hours of Tyler-New World on site refresher training for Computer Aided Dispatch (CAD), and analytics/reporting.	40	\$160	\$6,400	\$2,500	\$5,000	\$11,400
Dispatch	Certifications for Association of Public Safety Communications Officials Board	3	\$800	\$2,400	-	-	\$2,400
Dispatch	911 shift supervisor training for NENA, CMCP, ENP, etc.	5	\$1,250	\$6,250	-	-	\$6,250
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	South Center Outside Training	1	\$7,500	\$7,500	-	-	\$7,500
Dispatch	North Center Outside Training	12	\$300	\$3,600	-	-	\$3,600
Dispatch	Navigator Emergency Medical Dispatch Conference	3	\$535	\$1,605	\$5,500	\$5,500	\$7,105
Dispatch	Emergency Medical Dispatch initial certification and recertification fees	1	\$3,400	\$3,400	-	-	\$3,400
Dispatch	Communications Training Officer Development	4	\$1,000	\$4,000	-	-	\$4,000
TOTALS				\$122,105		\$31,216	\$152,571

Tuition Reimbursement 540305 **\$40,000**
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 **\$2,600**
Accounts travel expenses associated with GVTV programming, as well as downstate and regional meetings where use of a private vehicle is required, which is based on current year travel requirements expected to continue into 2020.

Interfund Charges

CERF Charges 560010 **\$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 **\$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 **\$619,911**
Accounts for the portion of the Village’s general liability insurance costs allocated to the Corporate Fund.

Risk Management Fixed Charges 560100 **\$499,136**
Accounts for the portion of the worker’s compensation insurance costs allocated to the Corporate Fund.

Administrative Services Department Summary

	2018	2019	2019	2020	2020 Bud.
Administrative Services	Actual	Budget	Estimate	Budget	vs. 2019 Bud.
Personnel	1,248,901	1,059,464	1,044,447	1,097,011	37,547
Contractual	3,199,874	3,494,306	3,499,489	3,586,325	92,019
Commodities	98,888	107,490	124,024	118,484	10,994
Other Charges	9,045	32,852	24,480	34,000	1,148
Interfund Charges	425,732	427,356	427,356	399,987	(27,369)
Administrative Services Total	4,982,440	5,121,468	5,119,796	5,235,807	114,339

Administrative Services Department Line Item Budget

Administrative Services	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Personnel					
511110 - Regular Salaries	837,458	698,740	702,122	693,042	(5,698)
511120 - Part Time Salaries	99,182	112,083	103,162	128,113	16,030
511210 - Overtime Salaries	1,025	2,969	2,282	3,387	418
511240 - Longevity Pay	4,463	4,871	4,871	5,454	583
511270 - Vacation Buy Back	24,731	19,500	13,767	16,000	(3,500)
511280 - Sick Buy Back	2,909	3,500	1,299	3,000	(500)
512110 - Deferred Comp	3,962	4,080	4,111	4,182	102
512120 - Auto Allowance	4,817	4,800	4,837	4,800	-
514110 - FICA Payments	69,752	62,678	62,157	63,382	704
514210 - IMRF Payments	116,995	78,451	78,047	102,862	24,411
514410 - Health Insurance	83,609	67,792	67,792	72,789	4,997
Total Personnel	1,248,901	1,059,464	1,044,447	1,097,011	37,547
Contractual					
521110 - Actuarial Services	2,250	4,250	4,250	4,250	-
521140 - Audit Services	49,978	44,993	48,459	48,138	3,145
521150 - Bank Service Charges	25,551	16,673	16,103	16,460	(213)
521290 - Other Professional Service	1,804,291	380,530	380,530	362,365	(18,165)
521205 - Finance and Accounting Services	-	984,942	984,942	1,019,415	34,473
521215 - Information Technology	-	526,519	534,916	621,867	95,348
522115 - Cell Phone Service & Equipment	128,742	128,875	120,015	121,815	(7,060)
522120 - Document Destruction	1,781	4,500	2,000	1,800	(2,700)
522125 - Dues, Memberships, Subscriptions	3,990	3,748	3,748	4,704	956
522150 - Printing And Publishing	4,998	4,775	4,775	4,695	(80)
522160 - Software Licensing	868,056	1,038,452	1,064,905	1,087,847	49,395
522170 - Telephone	310,237	356,049	334,846	292,969	(63,080)
Total Contractual	3,199,874	3,494,306	3,499,489	3,586,325	92,019
Commodities					
531025 - Audio Visual Supplies	5,941	18,450	18,450	5,200	(13,250)
531030 - Batteries (Specialized)	1,310	3,200	3,200	2,880	(320)
531060 - Computer Supplies	4,398	6,500	6,500	6,500	-
531070 - Computer/Printer/Copier Toner	49,030	44,000	47,000	39,600	(4,400)
531080 - Electronic Eqpt & Supplies	37,776	32,240	45,774	63,404	31,164
531140 - Meeting Supplies	-	100	100	100	-
535050 - Other Supplies/Tools	434	3,000	3,000	800	(2,200)
Total Commodities	98,888	107,490	124,024	118,484	10,994
Other Charges					
540190 - Miscellaneous Expense	-	-	-	5,350	5,350
540300 - Training	5,647	27,020	20,820	28,250	1,230
540310 - Travel Reimbursement	3,398	5,832	3,660	400	(5,432)
Total Other Charges	9,045	32,852	24,480	34,000	1,148
Interfund Charges					
560010 - CERF Charges	425,732	427,356	427,356	399,987	(27,369)
Total Interfund Charges	425,732	427,356	427,356	399,987	(27,369)
Administrative Services Total	4,982,440	5,121,468	5,119,796	5,235,807	114,339

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 11 full-time positions, six (6) part-time Customer Service Representatives, and 12.9 full-time equivalent contracted staff. The combined staffing model distribution is shown in Table 1: Staff Model.

	Employee	Contractor
Full-time	10	10
Part-time	6	7
FTE's	13.5	12.9

Personnel Expenditures

Regular Salaries 511110

\$693,042

Accounts for a portion of the salary expense for full-time Administrative Services employees. The FY 2020 budget includes a 2.5% increase for all positions. Changes in the 2020 budget include adding a Deputy Director, removing the Administrative Services Manager and moving an Assistant to the Village Manager to VMO which was previously assigned to Admin. Services.

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%	-
Customer Service Representative I	80%	-	-	15%	5%	-
(2) Customer Service Representative II	80%	-	-	15%	5%	-
Utility Billing Representative	-	-	-	90%	10%	-
Administrative Coordinator	85%	-	-	-	-	15%
Police Records Supervisor	85%	-	-	-	-	15%
Police Records Coordinator	85%	-	-	-	-	15%

Part Time Salaries 511120

\$128,113

Accounts for salary expense for six (6) Part-Time Customer Service Representatives. The FY 2020 budget includes a 2.5% increase for these positions.

Overtime Salaries 511210

\$3,387

Accounts for overtime salary expense for non-exempt personnel.

Longevity Pay 511240

\$5,454

Longevity is paid to employees with 7 or more years of service hired prior to 7/17/2012 (5 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 1.9% based on prior year change. Longevity is allocated across funds in the same proportions as regular salaries.

Vacation Buy Back 511270 **\$16,000**

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. The 2020 budget is based on a three-year trend.

Sick Buy Back 511280 **\$3,000**

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. The 2020 budget is based on a three-year trend.

Deferred Compensation 512110 **\$4,182**

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 **\$4,800**

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 **\$63,382**

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 **\$102,862**

Accounts for a portion of the employers share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2020 employer rate is 12.27% of IMRF wages which include salaries, OT wages, and longevity and deferred compensation. The 2020 rate is 28.6% higher than the 2019 rate of 9.54%.

Health Insurance 514410 **\$72,789**

Accounts for a portion the health insurance coverage for eligible participants in the AS department. The Village offers employees choices among three plans which include two HMO options and one PPO option. In 2020, the total premiums for the HMO plans increased 9.67% and the PPO plan decreased 13% as a result of plan design changes.

Contractual Expenditures

Actuarial Services 521110 **\$4,250**

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.

Audit Services 521140 **\$48,138**

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 FY 2020 includes a new line item detail for GATA

Table 2: Financial Services Fund Allocation	
Corporate Fund	85%
Waukegan/Golf TIF Fund	1%
Special Tax Allocation Fund	4%
Water Fund	6%
Wholesale Water Fund	2%
Commuter Parking Fund	1%
Sanitary Sewer Fund	2%
	100%

Audit Services. The total budget for audit services is \$60,173, with a \$48,138 proposed Corporate Fund FY 2020 budget.

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.

FY 2019 Audit and Related Reporting	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
Audit Services (Baker Tilly)	85%	\$44,468	\$37,970
GATA Grant Audit Services (Baker Tilly)	85%	\$1,750	\$1,496
Single Audit Services/Federal Grant (Baker Tilly)	85%	\$4,684	\$3,982
State of IL Comptroller’s Report (Baker Tilly)	85%	\$1,496	\$1,000
Other Post-Employment Benefits Update (Actuary)	82%	\$4,500	\$3,690
Continuing Debt Disclosure Annual Report (Piper Jaffray)	0%	\$1,100	-
TIF Reports (The Glen and Waukegan/Golf)	0%	\$2,175	-
TOTAL		\$60,173	\$48,138

Bank Service Charges 521150

\$16,460

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. Table 3 shows the outcome of the receipt activity analysis and the corresponding fund allocations. The Total credit fees are \$92,200, of which the Corporate Fund supports 17% or \$16,460. For FY 2020, fee increases range from 0-7%.

	Credit Cards	Checks	Ambulance Fees
Corporate Fund	17%		100%
Water Fund	65%	83%	
Sanitary Sewer Fund	13%	17%	
Commuter Parking	5%		

FY 2019 Bank Service Charges	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
Ambulance credit card fees	100%	\$1,500	\$1,500
American Express	17%	\$9,000	\$1,530
Credit cards	17%	\$77,500	\$13,175
Vanco check processing	0%	\$2,700	\$0
Paypal	17%	\$1,500	\$255
TOTAL		\$92,200	\$16,460

Other Professional Services 521290

\$362,365

The Village executed other financial and technical contracts to support program such as debt related matters or maintaining digital map and other municipal records. Special projects to implement software solutions are also budgeted in this account. The total FY 2020 proposed budget is \$428,716 of which \$362,365 is supported by the Corporate Fund. The programs are summarized below.

Service Description	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
Finance Support <i>Includes GFOA budget and CAFR fees, and vendor credit reports. The highest budget line item of \$10,000 is for any required Municipal Advisory or Bond Counsel records services required during the year exclusive of debt issuance.</i>	Varies	\$12,170	\$11,420
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 (ten quarter sections) are proposed to be collected in FY 2020.</i>	Varies	\$244,696	\$221,422
Technology Support <i>The budget category includes the programming from transitioning custom Crystal Reports to a live Tyler Reporting Services solution, network wiring as needed, document scanning, and software implementation for projects including work orders, applicant tracking and performance management.</i> <i>TIME records activities related to the time and attendance program. Proposed FY 2020 improvements of \$15,000 include continued consolidation of the time and attendance systems.</i> <i>Support for the Joint Dispatch Public Safety Center (JDPSC) includes microwave maintenance at all sites (\$5,333) and a \$28,878 for a multi-year text-to-911 project with the Office of the State 9-1-1 Administrator.</i>	Varies	\$152,625	\$129,523
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%	\$19,225	-
TOTAL		\$428,716	\$362,365

Finance and Accounting Services 521205 \$1,019,415

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 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 2020 is proposed as a 3.5% base contract increase, in the total contract amount of \$1,199,311, with the Corporate Fund allocation being \$1,019,415.

Information Technology Service 521215

\$621,867

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.

Corporate Fund	90%
Special Tax Allocation Fund	3.25%
Water Fund	5%
Sanitary Sewer Fund	1%
Commuter Parking Fund	0.75%
	100%

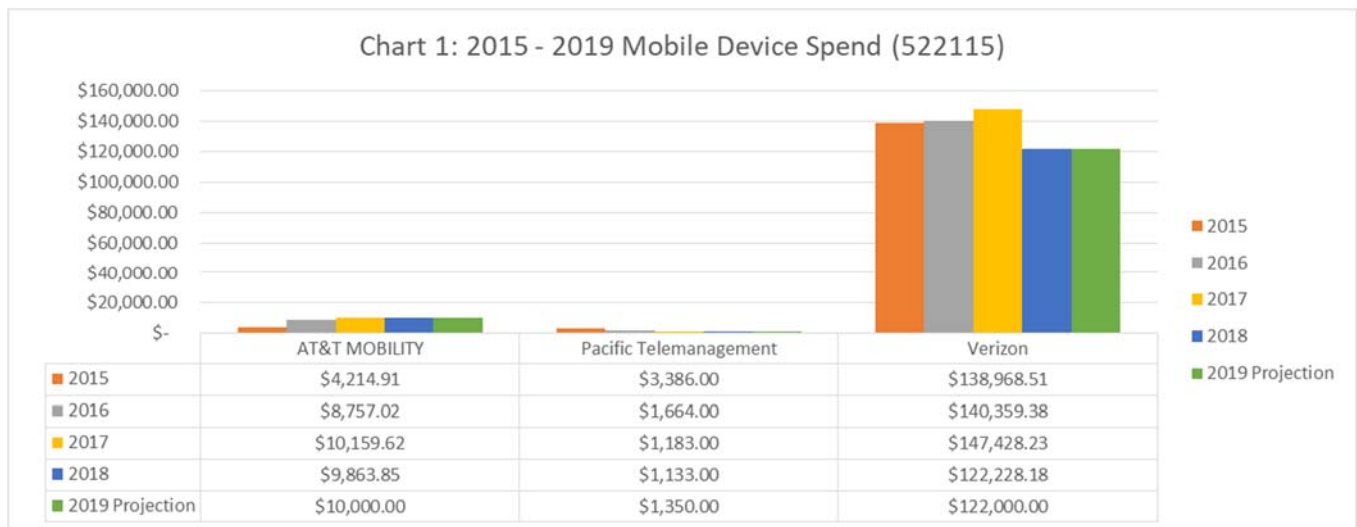
	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
Information Technology			
<i>The IT contract was outsourced in three solicitations in 2007, 2013 and 2019. The FY 2020 budget proposes \$596,412 with a \$94,552 contingency if there is a change of service provider to pay for a six week onboarding which is the primary reason for the 20% increase.</i>	90%	\$690,964	\$621,867

Cell Phone Service and Equipment 522115

\$121,815

The FY 2020 budget of \$135,783 for cell phones was projected based on the average FY 2019 expenditures, plus a 2% increase for taxes and account changes. The FY 2020 budget is 4.7% less than the FY 2019 budget. The charges are allocated across funds based on general technology resource demands shown on Table 4. Chart 1 below shows the 2015-2019 spend on mobile devices.

	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
Cell Phone Service			
Cellular service for phones and field computers (Verizon)	90%	\$124,000	\$111,600
Cellular emergency phones and Board Epacket service (AT&T)	90%	\$10,000	\$9,000
Payphone service at depot stations (Pacific Telemanagement)	90%	\$1,350	\$1,215
Wi-Fi maintenance for depot stations (AT&T)	0%	\$432	\$0
TOTAL			\$121,815



Document Destruction 522120**\$1,800**

The FY 2020 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**\$4,704**

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	\$734
ILCMA -Illinois City/County Management Association Dues	2	\$364
ICMA - International City/County Management Association Dues	2	\$1,560
Illinois National Association of Telecommunications Officers and Advisors	1	\$80
Finance		
Illinois GFOA Membership (3)	3	\$500
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
Glenview Announcements	1	\$52
Illinois Association of Public Procurement Officials	1	\$45
Records		
Law Enforcement Records Managers of Illinois (LERMI) annual membership for Records Supervisor and Records Coordinator	2	\$50
Records Coordinator Notary Renewal	1	\$50
GIS		
Illinois GIS Association	1	\$65
Urban Regional Information Systems Association (URISA)	1	\$195
Resolution Center		
PT CSR and RC Supervisor Notary	2	\$400
		\$4,704

Printing and Publishing 522150**\$4,695**

Accounts for the cost of printing custom printing and presentation materials in the total amount of \$4,695, approximately 2% less than FY 2019. The FY 2020 budget is based on the previous year's actuals for printing the Certified Annual Financial Report (CAFR), the budget, and other presentation materials in the amount of \$1,950. The Corporate Fund supports 100% of these costs and also includes the purchase of case jackets, animal tags, envelopes and handicap permits to support Police Records.

Software Licensing 522160**\$1,087,847**

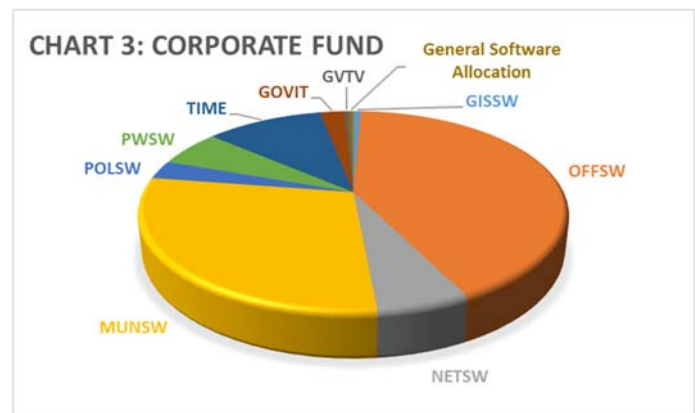
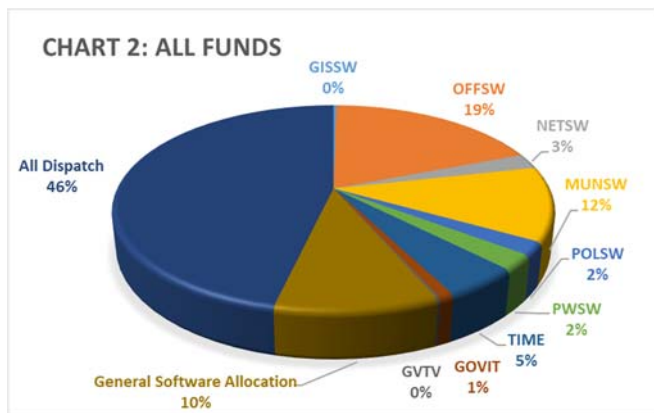
This account includes ongoing software maintenance charges as well as any proposed projects that require software. The selection of new software is competitively bid and awarded. The charges are allocated across funds based on general technology resource demands using Table 4, updated annually, and summarized 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.

Proposed additional software for FY 2020 supports the following projects: work on Text-to-911 with the State 911 Administrator; new electronic crash reporting software and Police data management software for Dispatch agencies in the total amount of \$75,000 of which Glenview’s portion is \$2,143; software to support Performance Metric / Budget Tracking / Dashboards; and WaterSmart update to the Munis Billing File for UB-CIS upgrade.

Description	Qty	Total Cost	Corporate Fund Cost
Geographic System Information (GIS) Software - GISSW	90%	\$3,700	\$3,330
Office Software - OFFSW	100%	\$236,925	\$236,925
Network Software - NETSW	90%	\$33,545	\$30,191
Tyler Munis Software - MUNSW	90%	\$163,303	\$146,975
Police Software - POLSW	100%	\$25,623	\$25,623
Public Works Software - PWSW	90%	\$24,657	\$22,086
Kronos/Telestaff Timekeeping Software - TIME	100%	\$30,479	\$30,479
GovIT Consortium Software - GOVIT	90%	\$12,368	\$11,131
Glencoe/Kenilworth/Northfield/Winnetka Software - GKNW	100%	\$86,466	\$86,466
Glenview/Grayslake Software - GVGLD	100%	\$182,677	\$182,677
Joint Dispatch Highland Park Consolidation Software - JDHPC	100%	\$200,819	\$200,819
Joint Dispatch Public Safety Consolidation Software - JDPSC	100%	\$49,124	\$49,124
Niles/Morton Grove Software - NIMGD	100%	\$64,147	\$64,147
Glenview Public Television - GVTV	100%	\$2,360	\$2,360
General Software Allocation	100%	\$2,143	\$2,143
	TOTAL		\$1,087,847

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

\$292,969

The FY 2020 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 2019 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 2020 total proposed budget is \$305,961 of which \$292,969 is supported by the Corporate Fund. The programs are summarized below.

	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
Voice and Data Services			
Telephone Services (AT&T, Call One, moves/adds/changes)	90%	\$110,458	\$99,414
Cable Television (Comcast)	90%	\$5,626	\$5,063
Village Facility Data Service (Wide Open West, NT Consortium)	90%	\$13,821	\$12,438
Glencoe/Kenilworth/Northfield/Winnetka Data (Comcast)	100%	\$56,120	\$56,120
Glenview/Grayslake Data Connection (Comcast)	100%	\$10,218	\$10,218
Joint Dispatch Highland Park Consolidation Data (Comcast)	100%	\$63,157	\$63,157
Lindenhurst Data Connection (Comcast)	100%	\$12,378	\$12,378
Niles/Morton Grove Data Connection (Comcast)	100%	\$11,317	\$11,317
Fiber Connection (Illinois Century Network)	100%	\$22,864	\$22,864
TOTAL			\$292,969

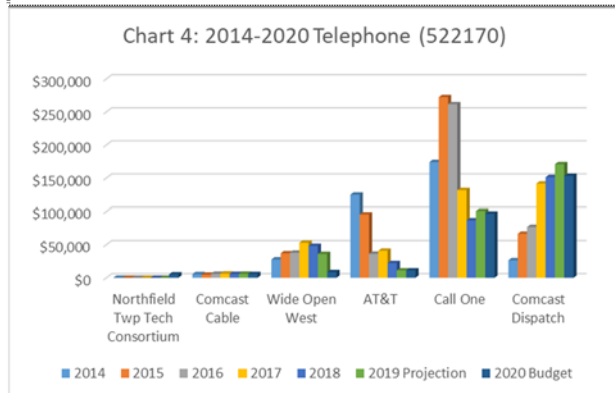


Chart 4 shows the expenditures for 2015-2019 and the budget for 2020. It shows the impact of Quarter 3 2019 renegotiation of data communication contracts through decreasing 2020 total projected spend.

Commodities

Audio Visual Supplies 531025

\$5,200

Accounts for the supplies for the Glenview TV production. Each year GVTV provides an updated equipment request to support annual programming. The 2020 budget includes replacement of a camcorder and purchasing parts for the wireless microphone system. A small reserve for general audio visual support is also included in the budget.

Batteries (Specialized) 531030

\$2,880

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 for a total budget of \$2,880 per year.

Computer Supplies 531060 **\$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 **\$39,600**

Accounts for consumable printer supplies and paper for twelve (12) copiers, a Managed Print Service Contract for the copiers and fifty-three (53) other Village printers, and supplies for a large format color plotter and a blueprint machine. The FY 2020 budget is based on the previous year’s actuals. The total budget of \$44,000 is allocated across funds based on the Table 4 Technology Allocation Fund.

Electronic Equipment and Supplies 531080 **\$63,404**

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 \$63,377 is allocated across funds based on the Table 4 Technology Allocation Fund.

Meeting Supplies 531140 **\$100**

Accounts for supplies for multi-agency meetings hosted by Glenview for a total budget of \$100. The budget is based on previous year’s trends.

Other Supplies 535050 **\$800**

Accounts for miscellaneous equipment required to support various programs. A total FY 2020 budget of \$2,100 is proposed for including the repair, maintenance and supplies for the Police Records ID Maker and shredder.

Other Charges

Other Expense 540190 **\$5,350**

This is 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 \$5,000 contingency for unplanned/unforeseen expenses.

Training 540300 **\$28,250**

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 budget is based on confirming annual dues and targeting specific annual conferences that support an employee’s ability to conduct specific Village operations.

	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
ICMA Conference	1	\$790	\$790	\$1,000	\$1,000	\$1,790
Legacy conference registration	1	\$175	\$175	-	-	\$175
American Planning Association IL conference registration	1	\$800	\$800	-	-	\$800
Leadership training	1	\$2,000	\$2,000	\$800	\$800	\$2,800

	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Purchasing courses	2	\$680	\$1,360	-	-	\$1,360
IGFOA training seminars	2	\$300	\$600	-	-	\$600
Midwest Leadership Institute	1	-	-	\$140	\$140	\$140
Munis Pace-05 (five training days, three connect conference passes, one triennial assessment)	1	\$5,775	\$5,775	-	-	\$5,775
Finance Munis Tyler conference April 26-29, 2020 in Orlando, FL	1	-	-	\$1,180	\$1,180	\$1,180
Resolution Center Munis Tyler conference April 26-29, 2020 Orlando, FL	1	-	-	\$1,180	\$1,180	\$1,180
Law Enforcement Records Management (LERMS) Annual Conference – New World/Tyler Technologies conference April 26-29, 2020 in FL	1	-	-	\$1,180	\$1,180	\$1,180
Law Enforcement Records Managers of Illinois (LERMI) annual meeting/luncheon Q4 2020	2	\$30	\$60	-	-	\$60
LERMI annual conference Q2 2020	2	\$30	\$60	-	-	\$60
Police Records conferences, seminars and webinars	6	\$150	\$900	-	-	\$900
New World application	3	\$1,667	\$5,000	-	-	\$5,000
Business applications (Microsoft Office, SharePoint, and Laserfiche)	1	\$5,000	\$5,000	-	-	\$5,000
Resolution Center seminars and webinars	1	\$250	\$250	-	-	\$250
TOTAL						\$28,250

Travel Reimbursement 540310

\$400

Accounts for the travel costs reimbursed to employees. The budget is based on projecting travel directly related to training.

Description	Qty	Amount
Police Records Mileage reimbursement conferences, seminars, meetings	1	\$290
Police Records Parking reimbursement conferences, seminars, meetings	6	\$60
Resolution Center Mileage Reimbursement for Conferences and Seminars	1	\$50
Total		\$400

Interfund Charges

CERF Charges 560010

\$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 2020.

Public Works Department Summary

	2018	2019	2019	2020	2020 Bud.
Public Works	Actual	Budget	Estimate	Budget	vs. 2019 Bud.
Personnel	2,433,076	2,410,117	2,281,369	2,292,966	(117,151)
Contractual	3,227,880	3,735,603	3,280,658	3,455,793	(279,810)
Commodities	1,221,316	1,310,290	1,216,329	1,214,761	(95,529)
Other Charges	7,986	14,530	14,199	21,380	6,850
Capital Outlay	333,387	330,000	250,000	200,000	(130,000)
Interfund Charges	1,014,104	1,129,565	1,129,565	976,793	(152,772)
Public Works Total	8,237,748	8,930,105	8,172,120	8,161,693	(768,412)

Public Works Department Line Item Budget

Public Works	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Personnel					
511110 - Regular Salaries	1,527,453	1,515,966	1,482,094	1,477,897	(38,069)
511120 - Part Time Salaries	6,022	10,866	7,762	-	(10,866)
511130 - Temporary/Seasonal Salaries	12,950	7,200	7,200	24,800	17,600
511210 - Overtime Salaries	180,665	255,936	188,800	142,600	(113,336)
511240 - Longevity Pay	24,252	25,352	25,049	23,382	(1,970)
511270 - Vacation Buy Back	73,694	37,000	28,916	34,000	(3,000)
511280 - Sick Buy Back	-	2,000	-	1,500	(500)
511285 - Sick Leave Incentive	2,147	2,000	681	-	(2,000)
512110 - Deferred Comp	1,475	-	-	-	-
512120 - Auto Allowance	1,828	-	-	-	-
514110 - FICA Payments	133,350	141,458	135,152	132,241	(9,217)
514210 - IMRF Payments	220,873	175,343	169,719	209,251	33,908
514410 - Health Insurance	247,618	235,246	235,246	245,295	10,049
515300 - Incentives And Recognition	-	250	-	-	(250)
515700 - Certification Pay	750	1,500	750	2,000	500
Total Personnel	2,433,076	2,410,117	2,281,369	2,292,966	(117,151)
Contractual					
521130 - Architectural Services	-	15,000	10,000	10,000	(5,000)
521230 - Medical Services	-	1,475	2,000	2,000	525
521290 - Other Professional Service	321,358	362,112	312,169	292,101	(70,011)
521295 - PW Outsourced Svcs & Contract Mgmt	472,118	525,964	480,034	400,178	(125,786)
521540 - Outside Litigation	-	9,900	2,970	6,875	(3,025)
522125 - Dues, Memberships, Subscriptions	3,053	4,910	4,055	5,289	379
522145 - Postage	126	330	330	330	-
522150 - Printing And Publishing	1,310	1,635	1,587	-	(1,635)
522155 - Rentals	23	500	500	500	-
522210 - Building Maintenance	334,748	461,728	380,000	335,659	(126,069)
522215 - Building Repairs	88,029	111,600	75,600	80,000	(31,600)
522225 - Electrical Repairs	2,784	12,000	7,000	-	(12,000)
522230 - Equipment Maintenance	7,139	12,700	10,200	10,200	(2,500)
522245 - Grounds Maintenance	303,238	342,100	292,100	243,723	(98,377)
522260 - Mechanical Repairs	39,243	34,700	40,000	28,000	(6,700)
522280 - Roadways Maintenance	123,233	86,585	86,782	126,548	39,963
522285 - Snow And Ice Maintenance	759,468	906,640	804,536	1,079,585	172,945
522295 - Vehicle Eqpt Maintenance & Rep	400	500	400	-	(500)
523020 - Selections & Promotions	-	1,334	378	4,318	2,984
524031 - Harms Rd Lift Station	1,224	10,000	3,000	3,000	(7,000)
524032 - Cunliff Park Lift Station	1,224	10,000	3,000	3,000	(7,000)
524040 - PW Disposal Fees	85,431	58,530	52,000	75,480	16,950
524046 - Locates	2,000	2,100	1,290	38,291	36,191
524050 - Storm Water Maintenance	18	10,000	5,000	5,000	(5,000)
524055 - Street Sweeping	91,520	128,500	100,000	98,490	(30,010)
524065 - SWANCC Dumping Fees	516,894	534,760	525,728	545,444	10,684
524155 - Tree Trimming	73,300	90,000	80,000	61,782	(28,218)
Total Contractual	3,227,880	3,735,603	3,280,658	3,455,793	(279,810)

	2018	2019	2019	2020	2020 Bud.
Public Works	Actual	Budget	Estimate	Budget	vs.
					2019 Bud.
Commodities					
531015 - Appliances	4,683	12,000	7,000	10,000	(2,000)
531020 - Asphalt	32,698	34,360	30,000	76,488	42,128
531021 - Concrete	357,939	383,000	383,000	288,040	(94,960)
531045 - Liquid De-Icing	10,291	19,920	12,421	13,490	(6,430)
531047 - Salt	284,978	162,180	211,648	278,000	115,820
531085 - Eqpt Mnce/Repair Supplies	8,091	8,200	8,200	-	(8,200)
531100 - Fuel	3,328	11,000	5,000	5,000	(6,000)
531125 - Janitorial Supplies	51,061	73,500	55,000	55,000	(18,500)
531135 - Limestone	5,072	4,326	4,200	6,846	2,520
531136 - Topsoil	3,161	2,884	2,800	1,520	(1,364)
531145 - Natural Gas	83,004	145,000	110,000	110,000	(35,000)
531150 - Operational Parts And Tools	8,493	11,000	7,000	-	(11,000)
531155 - Operational Supplies	86,266	132,430	107,300	110,980	(21,450)
531186 - Refuse Carts	50,649	60,000	50,000	43,392	(16,608)
531200 - Rentals	-	1,000	-	-	(1,000)
531205 - Safety Equipment	5,293	11,950	7,150	7,870	(4,080)
531210 - Signs-Street & Traffic	25,530	17,000	15,000	20,000	3,000
531225 - Traffic Control Supplies	1,170	3,500	3,000	2,000	(1,500)
531230 - Uniforms/Shoe	8,155	8,850	7,060	14,785	5,935
531235 - Electricity	118,940	140,000	125,000	125,000	(15,000)
531255 - Yard Waste Sticker Purchases	4,270	4,500	4,500	4,500	-
535050 - Other Supplies/Tools	68,245	63,690	61,050	41,850	(21,840)
Total Commodities	1,221,316	1,310,290	1,216,329	1,214,761	(95,529)
Other Charges					
540190 - Other Expenses	-	-	-	6,900	6,900
540300 - Training	5,635	10,230	9,699	13,480	3,250
540310 - Travel Reimbursement	2,351	4,300	4,500	1,000	(3,300)
Total Other Charges	7,986	14,530	14,199	21,380	6,850
Capital Outlay					
550040 - Building Improvements	4,618	-	-	-	-
550150 - Tree Planting Program	328,769	330,000	250,000	200,000	(130,000)
Total Capital Outlay	333,387	330,000	250,000	200,000	(130,000)
Interfund Charges					
560010 - CERF Charges	476,839	444,600	444,600	392,486	(52,114)
560040 - FRRF Charges	107,848	122,322	122,322	109,091	(13,231)
560090 - MERF Charges	410,314	562,643	562,643	475,216	(87,427)
560095 - MERF-Accident Charges	19,103	-	-	-	-
Total Interfund Charges	1,014,104	1,129,565	1,129,565	976,793	(152,772)
Public Works Total	8,237,748	8,930,105	8,172,120	8,161,693	(768,412)

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 40 full-time positions including a Deputy Director of Public Works, (2) Public Works Superintendents, (7) Public Works Supervisors, (20) Maintenance and Equipment Operators (MEO's), an Administrative Coordinator, an Assistant to the Village Manager, a Natural Resources Manager, a Management Analyst, a Facilities Assistant, (2) Field Inspectors, a Lead Facilities Technician, and (2) Mechanic Technicians. The department also has one part-time contracted Water Operator position.

Personnel Expenditures

Regular Salaries 511110

\$1,477,897

Accounts for a portion of the salary expense for full-time Public Works positions. The 2020 budget includes a 2.5% increase for all positions. The 2020 budget has a net decrease of two positions compared to 2019; 20 MEOs in 2020 vs. 25 in 2019, a new position of Deputy Director of Public Works, and two new Supervisor positions. The table below shows how the salaries are allocated across funds.

Salary Allocation by Fund								
Position	Corp	STAF	Water	Wholesale Water	Sanitary Sewer	MERF	Ins. & Risk	FRRF
Deputy Director of PW	44%	-	46%	2%	8%	-	-	-
Assistant to the Village Mgr.	40%	-	30%	5%	5%	-	15%	5%
Natural Resources Mgr.	-	100%	-	-	-	-	-	-
Management Analyst	44%	-	46%	2%	8%	-	-	-
Admin. Coordinator	44%	-	46%	2%	8%	-	-	-
Lead Facilities Technician	68%	-	21%	-	11%	-	-	-
Facilities Technician	68%	-	21%	-	11%	-	-	-
(2) Public Works Superintendent	44%	-	46%	2%	8%	-	-	-
(2) Mechanic Technician	-	-	-	-	-	100%	-	-
(2) Field Inspector	44%	-	46%	2%	8%	-	-	-
(20) MEO	44%	-	46%	2%	8%	-	-	-
(5) Supervisor	44%	-	46%	2%	8%	-	-	-
(1) Fleet Supervisor	-	-	-	-	-	100%	-	-
(1) Facilities Supervisor	68%	-	21%	-	11%	-	-	-

Part Time Salaries 51120

\$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.

Temporary/Seasonal Salaries 51130

\$24,800

Accounts for the cost of two seasonal employee used to assist Public Works staff with special projects and routine preventative maintenance and repairs.

Overtime Salaries 51210

\$142,600

Accounts for overtime salaries 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, other infrastructure emergencies, etc. The 2020 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.



Longevity Pay 51240

\$23,382

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 (21 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 (9 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 1.9% based on prior year change. Longevity is allocated across funds in the same proportions as regular salaries.

Vacation Buy Back 51270

\$34,000

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. The 2020 budget is based on a three-year trend.

Sick Buy Back 51280

\$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. The 2020 budget is based on a three-year trend.

Sick Leave Incentive 51285

\$0

This program ended as of December 31, 2018. Payments are made in the following year so 2019 is the last year that this was budgeted.

FICA Payments 514110 **\$132,241**
 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 **\$209,251**
 Accounts for a portion of the employers share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2020 employer rate is 12.27% of IMRF wages which include salaries, OT wages, and longevity. The 2020 rate is 28.6% higher than the 2019 rate of 9.54%.

Health Insurance 514410 **\$245,295**
 Accounts for a portion of the Health Insurance coverage for all full-time Public Works personnel. The Village offers employees choices among three plans which include two HMO options and one PPO option. In 2020, the total premiums for the HMO plans increased 9.67% and the PPO plan decreased 13% as a result of plan design changes.

Certification Pay 515700 **\$2,000**
 Accounts for the incentive (\$750) provided to one union employee who maintains an arborist certification per the Public Works Union contract and \$250 for each PW Supervisor (3 excluding Facilities and Fleet) and Field Inspectors (2) who maintain an Arborist and/or Water Operator certification.

Contractual Expenditures

Architectural Services 521130 **\$10,000**
 Accounts for small-scope engineering and architectural support that exceeds the in-house capability of the Facilities division. The 2020 budget is an estimate for as-needed or unforeseen projects.

Medical Services 521230 **\$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

\$292,101

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 accident related to 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
Publicity and signage for Natural Resources Commission	TBD	Quoted annually	Per sign	10	\$100	\$1,000
Monthly testing and repairs of portable radios	Chicago Communications	2019-2020	Monthly	12	\$721	\$8,652
As-needed service for radio repairs on base stations & portables	Chicago Communications	2019-2020	Average cost	5	\$200	\$1,000
Weather service reports for snow and ice conditions	Murray and Trettel	Quoted annually	Annual subscription	1	\$3,229	\$3,229
Installation of downtown banner and holiday tree lighting services	TBD	N/A	Annual service	1	\$60,000	\$60,000
Street light maintenance	Lyons-Pinner	2017-2020	Monthly	12	\$8,485	\$101,820
Emergency street light repairs (poles and underground faults)	Lyons-Pinner	2017-2020	Hourly	800 hours	\$52.50	\$42,000
Emergency traffic signal repair	Lyons-Pinner	2019-2020	Hourly	480 hours	\$52.50	\$25,200
Routine traffic signal maintenance	Lyons-Pinner	2019-2020	Monthly	12	\$2,850	\$34,200
Repair and maintenance of emergency vehicle pre-emption system	TBD	Quoted annually	Service request	3	\$5,000	\$15,000
TOTAL						\$292,101

Public Works Outsourced Management 521295**\$400,178**

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.

Public Works Outsourced Management Fund Allocation Table

	Corporate	Water	Sanitary	Wholesale Water	Commuter	Glen-TIF	2020 Budget
Contract Management	(40%) \$51,600	(50%) \$64,500	(10%) \$12,900	-	-	-	\$129,000
Sod Restoration	(10%) \$3,948	(80%) \$31,590	(5%) \$1,975	-	(5%) \$1,975	-	\$39,488
General Landscaping	(79%) \$198,492	(9%) \$22,613	-	-	(3%) \$7,538	(9%) \$22,613	\$251,256
Landscaping & Weed Control	(100%) \$30,486	-	-	-	-	-	\$30,486
Landscaping Special Projects	(100%) \$28,800	-	-	-	-	-	\$28,800
Public Works Director	(44%) \$86,852	(46%) \$90,800	(8%) \$15,792	(2%) \$3,948	-	-	\$197,392
Water Operator	-	(80%) \$98,880	-	(20%) \$24,720	-	-	\$123,600
Total Cost	\$400,178	\$308,383	\$30,667	\$28,668	\$9,513	\$22,613	\$800,022

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	\$10,750	\$129,000	\$51,600
Sod restoration services	Hourly	200	\$197.44	\$39,488	\$3,948
General landscape monthly maintenance (mowing, watering, etc.)	Monthly	12	\$20,938	\$251,256	\$198,492
Landscaping and weed control for the floodway buyout properties	Hourly	200	\$152.43	\$30,486	\$30,486
Landscaping T*M (special projects)	Hourly	144	\$152.43	\$28,800	\$28,800
Public Works Director	Hourly	2,080	\$94.90	\$197,392	\$86,852
Water Operator	Hourly	1,200	\$103	\$123,600	-
TOTAL				\$800,022	\$400,178

Outside Litigation 521540**\$6,875**

Accounts for the cost of labor attorneys for union negotiations, personnel matters and special projects. The Public Works Union contract expired in 2019. Negotiation costs are estimated to be \$10,000 or 40 hours at a rate of \$250/hour. Personnel matters and special projects costs are estimated at \$2,500 or 10 hours at a rate of \$250/hour. These costs are allocated to the Corporate Fund (55% or \$6,875), Water Fund (33% or \$4,125), and Sewer Fund (12% or \$1,500).

Dues, Memberships, and Subscriptions 522125**\$5,289**

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
International Society of Arboriculture	2	\$180	\$360
Illinois Society of Arboriculture	2	\$180	\$360
Suburban Tree Consortium	1	\$575	\$575
Arbor Day Foundation	1	\$30	\$30
Chicago Wilderness Trust	1	\$100	\$100
Illinois Public Works Mutual Aid	1	\$250	\$250
CDL renewals	5	\$66.53	\$333
Illinois Department of Agriculture Pesticide License	3	\$20	\$60
IASFM membership	1	\$75	\$75
APWA membership	1	\$196	\$196
Facilities Manuals	1	\$500	\$500
		TOTAL	\$5,289

Postage 522145**\$330**

Accounts for the cost of express shipping for packages to IDOT and other suppliers. The 2020 budget is based on a three-year average.

Printing and Publishing 522150**\$0**

Previously accounted for a portion of the costs for the printing and posting of bids, budgets, and public notices related to the Public Works department. This information is posted to the Village website instead of the newspaper so there is no budget for 2020.

Rentals 522155**\$500**

Accounts for renting equipment to support the Facilities function on an as needed basis. Staff estimates the 2020 budget will be \$500.

Building Maintenance 522210**\$335,659**

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	\$4,500	\$4,500
Custodial services (85% of contract)	TBD	2020-	Monthly	12	\$20,833	\$212,500
Elevator preventative maintenance	Otis Elevator	2019-2020	Monthly	12	\$540	\$6,480
Fire extinguisher inspection	U.S. Fire and Safety	Quoted annually	Annual service	1	\$7,000	\$7,000
Fire systems and security certification and inspections	Fox Valley Fire	Quoted annually	Annual service	1	\$8,000	\$8,000

Description	Contractor	Contract Term	Unit Measure	Qty	Unit Cost	Total Cost
Generator preventative maintenance (70% of contract)	Midwest	2019-2021	Monthly	12	\$2,475	\$29,700
Gun range maintenance	TBD	2020-	Quarterly	4	\$8,055	\$32,220
HVAC preventative maintenance	The YMI Group	2019-2020	Annual service	1	\$28,600	\$28,600
Pest control	TBD	Quoted annually	Occurrence	20	\$100	\$2,000
Uninterrupted power supply preventative maintenance	Nationwide Power	2019-2020	Annual service	1	\$4,659	\$4,659
TOTAL						\$335,659

Building Repairs 522215 **\$80,000**

Accounts for costs associated with Village-owned facility repairs. The 2020 budget is based on a three-year average. Typical items include roof repairs, garage door repairs, plumbing repair and electrical repairs.

Electrical Repairs 522225 **\$0**

Electrical repair costs are now included in the building repairs budget.

Equipment Maintenance 522230 **\$10,200**

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	2019-2020	As-needed	4	\$2,000	\$8,000
TOTAL						\$10,200

Grounds Maintenance 522245 **\$243,723**

Accounts for the maintenance of Village grounds, such as fence repairs and replacements, and natural areas, along with tree and stump removal. This account also includes wildlife surveys for \$3,000. The following services are based on a three year average: fence repairs and replacements and natural areas maintenance.

Fence Repair

The Village currently has a contract with Standard Fence through 2020. The 2020 budget is based on an estimate of 12 requests at an average of \$2,500 per request. The costs are allocated to multiple funds as shown in the table.

Fence Repairs and Replacement	
Corporate (90%)	\$27,000
Water (5%)	\$1,500
Commuter (5%)	\$1,500
2020 Budget	\$30,000

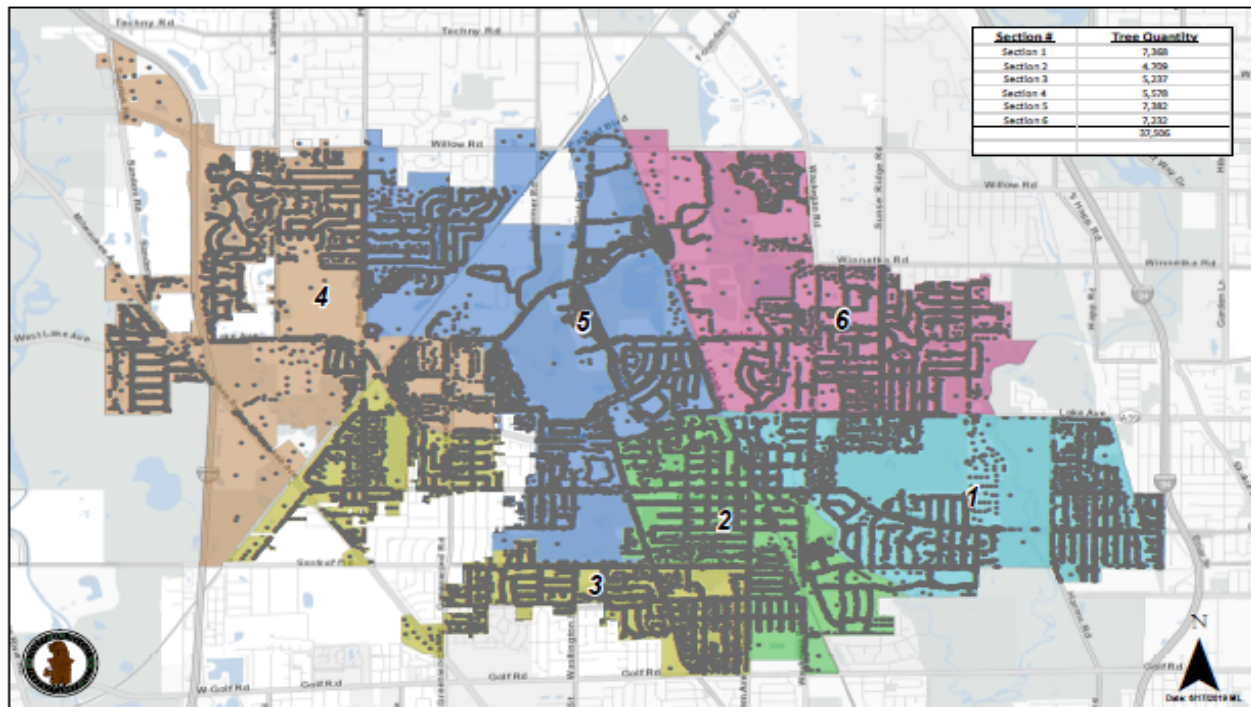
Natural Area Maintenance

The following services are provided by the Village’s contractor, Tallgrass, for maintenance of the following areas: Forest Drive Rain Gardens, Naturalized Detention Basins, and the West Fork streambank.

Service	Contractor	Contract Term	Unit Measure	Qty	Unit Cost	Total Cost
Mulching	Tallgrass	2019-2020	Cubic yard	3	\$78.58	\$236
Mowing	Tallgrass	2019-2020	Square yard	330	\$1.57	\$518
Weeding	Tallgrass	2019-2020	Occurrence	4	\$314.31	\$1,257
Plug installation	Tallgrass	2019-2020	Plug	300	\$3.98	\$1,194
Spot weed control	Tallgrass	2019-2020	Occurrence	2	\$314.31	\$629
Brush control	Tallgrass	2019-2020	Occurrence	1	\$628.61	\$629
Trash removal	Tallgrass	2019-2020	Occurrence	4	\$314.31	\$1,257
Overseeding	Tallgrass	2019-2020	Acre	2	\$1,257.22	\$2,514
Mowing (West Fork streambank)	Tallgrass	2019-2020	Acre	1	\$628.61	\$629
Spot weed control (West Fork streambank)	Tallgrass	2019-2020	Occurrence	4	\$628.61	\$2,514
Prescribed burning basin (Lindenwood)	Tallgrass	2019-2020	Each	1	\$785.77	\$786
Prescribed burning basin (Linneman)	Tallgrass	2019-2020	Each	1	\$2,095.37	\$2,095
Prescribed burning basin (Pfungsten)	Tallgrass	2019-2020	Each	1	\$785.77	\$786
Prescribed burning basin (Shermer)	Tallgrass	2019-2020	Each	1	\$1,178.64	\$1,179
Prescribed burning (West Fork Stream bank)	Tallgrass	2019-2020	Each	1	\$1,257.22	\$1,257
					TOTAL	\$17,480

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 will be separated into six geographic sections (shown below) and trees and stumps will be removed from one section annually. Based on this program, staff projects the removal of 368 trees in the selected section. The unit costs will range from \$6.00 to \$22.00 per inch which is based on the diameter at breast height (dbh). Staff also projects 300 trees will be removed that are outside section 1 and that there will be 250 hours of emergency removal requests. The current contract expires 12/31/19.



Tree Removal

	Contractor	Unit Measure	Number of Trees/ Hours	Unit Category	Qty (Sum of dbh Inches)	Unit Cost	Total Cost
Tree removal program (Section 1)	Lucas Landscaping	dbh inch per tree	214 trees	1-11 inches	1,117	\$6.00	\$6,702
	Lucas Landscaping	dbh inch per tree	99 trees	12-18 inches	1,463	\$10.50	\$15,361
	Lucas Landscaping	dbh inch per tree	37 trees	19-26 inches	829	\$13.75	\$11,399
	Lucas Landscaping	dbh inch per tree	15 trees	27-36 inches	442	\$20.00	\$8,840
	Lucas Landscaping	dbh inch per tree	4 trees	37 inches and above	163	\$22.00	\$3,586
Tree removal requests	Lucas Landscaping	dbh inch per tree	700 trees	Unknown	4,900	\$14.45	\$70,805
Tree removal emergency request	Lucas Landscaping	Hourly	250 hours	Hours	N/A	\$52.50	\$13,125
TOTAL							\$129,818

dbh = Diameter breast height

Stump Removal

	Contractor	Unit Measure	Number of Trees/ Hours	Unit Category	Qty (Sum of dbh Inches)	Unit Cost	Total Cost
Stump removal program (Section 1)	Lucas Landscaping	dbh inch per tree	189 stumps	1-11 inches	1,380	\$5.75	\$7,935
	Lucas Landscaping	dbh inch per tree	118 stumps	12-18 inches	1,154	\$5.75	\$6,636
	Lucas Landscaping	dbh inch per tree	40 stumps	19-26 inches	914	\$5.75	\$5,255
	Lucas Landscaping	dbh inch per tree	16 stumps	27-36 inches	492	\$6.00	\$2,952
	Lucas Landscaping	dbh inch per tree	4 stumps	37 inches and above	187	\$6.00	\$1,122
Stump removal requests	Lucas Landscaping	dbh inch per tree	700 stumps	Unknown	4,900	\$6.00	\$29,400
Stump removal emergency requests	Lucas Landscaping	Hourly	250 stumps	Hours	N/A	\$52.50	\$13,125
TOTAL							\$66,425

dbh = Diameter breast height

Mechanical Repairs 522260

\$28,000

Accounts for maintenance and repairs to HVAC equipment, generators, elevators and boilers. The 2020 budget is based on a three-year average.

	Qty	Unit Cost	Total
Generator Repair Services	1	\$10,000	\$10,000
Elevator Repair Services	1	\$3,000	\$3,000
HVAC Repair Services	1	\$10,000	\$10,000
Additional Mechanical Repairs	1	\$5,000	\$5,000
TOTAL			\$28,000

Roadway Maintenance 522280

\$126,548

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	\$6,458	\$25,832
Maint. of state traffic signals	State of Illinois	N/A	Quarterly	4	\$9,110	\$36,440
Monitoring of railroad signals	TBD	Quoted annually	Annual	1	\$3,200	\$3,200
Disposal of dead animals	Saint Francis Group	N/A	Service request	12	\$100	\$1,200
TOTAL						\$66,672

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	2019-2020	Foot	3,045	\$3.89	\$11,845
Annual thermoplastic service (three-year cycle)	Precision Pavement Marking	2019-2020	Foot	9,134	\$3.89	\$35,531
Pavement marking services	Precision Pavement Marking	2019-2020	Foot	5,000	\$2.50	\$12,500
TOTAL						\$59,876

Snow & Ice Maintenance 522285

\$1,079,585

Accounts for plowing, hauling, and salting Village owned public parking lots, residential plowing, and hauling from the library parking deck. The 2020 budget is based on contract agreements.

Description	Contractor	Contract Term	Unit Measure	Qty	Unit Cost	Total Cost
Residential Snow Plowing (5 sections)	Wayne Endre	2017-2020	Monthly	6	\$77,250	\$463,500
Hauling from the Library Parking Deck	Snow Systems	2019-2022	As-needed	1	\$25,000	\$25,000
Public Parking Lots and Sidewalks Snow Plowing	Snow Systems	2019-2022	Monthly	6	\$20,000	\$120,000
Residential Snow Plowing (3 sections)	Langton	2019-2022	Monthly	6	\$50,739	\$304,435
Hauling and Salting of Parking Lots and Facilities	Langton	2019-2022	As-needed	1	\$60,000	\$60,000
Sidewalk Plowing throughout Village's Main Roads	TBD	TBD	Monthly	6	\$17,775	\$106,650
TOTAL						\$1,079,585

Vehicle and Equipment Maintenance and Repair 522295

\$0

Costs moved to the Equipment Maintenance account (522230) in the 2020 budget.

Selections and Promotions 523020

\$4,318

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	6	\$200	\$1,200
Pre-Employment Physical	6	\$278	\$1,668
Skills Based Pre-Employment Assessment	30	\$35	\$1,050
Job Advertisements	4	\$100	\$400
TOTAL			\$4,318

Harms Lift Station 524031**\$3,000**

Accounts for the annual maintenance of the Harms pump station. The 2020 budget is based on a three-year average.

Cunliff Park Lift Station 524032**\$3,000**

Accounts for the annual maintenance of the Cunliff Park pump station. The 2020 budget is based on a three-year average.

PW Disposal Fees 524040**\$75,480**

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%)	\$32,400	\$1,080	\$42,000	\$75,480
Water (70%)	\$113,400	\$3,780	-	\$117,180
Sanitary (10%)	\$16,200	\$540	-	\$16,740
2020 Budget	\$162,000	\$5,400	\$42,000	\$209,400

Description	Contractor	Unit Measure	Qty	Unit Price	Total Cost	Corporate Fund Cost
Hauling of spoil (20%)	G&L Contractor	Tons	600 tons	\$270	\$162,000	\$32,400
Hauling of spoil-asphalt (20%)	G&L Contractor	Tons	27 tons	\$200	\$5,400	\$1,080
Hauling from street sweeping	Groot	Average cost	25 pick-ups	\$1,680	\$42,000	\$42,000
TOTAL					\$209,400	\$75,480

Locates 524046**\$38,291**Locate Subscription

Accounts for the cost associated with locating underground utilities prior to digging or excavating. The 2020 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
2020 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. This is based on a three-year average of utility callouts.

Locates Services Fund Allocation table	
Corporate (20%)	\$36,902
Water (50%)	\$92,255
Sanitary (20%)	\$36,902
Wholesale (10%)	\$18,451
2020 Budget	\$184,510

Stormwater Maintenance 524050**\$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 2020 budget is based on the last three years actuals.

Street Sweeping 524055**\$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	Total Cost
Central Business District	Complete sweep	13	\$250	\$3,250
State & county roads	Complete sweep	2	\$2,000	\$4,000
Curbed roadways	Complete sweep	8	\$8,905	\$71,240
Uncurbed roadways	Complete sweep	5	\$2,320	\$11,600
Municipal parking lots & properties	Complete sweep	3	\$1,000	\$3,000
Emergency sweeping	Hours	20	\$90	\$1,800
Special request sweepings	Hours	40	\$90	\$3,600
TOTAL				\$98,490

SWANCC Dumping Fees 524065**\$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 2020 budget is based on an estimated increase in tonnage of 1.97% and 1.2% in the Operations & Maintenance Tipping Fee in line with the prior year increase.

Tree Trimming 524155**\$61,782**

Staff has developed a six-year program to trim and prune all trees throughout the Village. Starting in 2020, there will be six geographic sections that staff will maintain on an annual basis. Based on this program, staff projects 1,473 trees to be trimmed in the selected section and the unit costs will range from \$1.60 to \$2.10 per inch which is based on the tree diameter at breast height (dbh). Staff also projects 300 trees will be trimmed that are based on service requests and there will be 100 hours of emergency removal requests.

Description	Contractor	Unit Measure	Number of Trees/Hours	Unit Category	Qty (Sum of dbh Inches)	Unit Cost	Total Cost
Tree trimming program (Section 1)	Lucas Landscaping	dbh inch per tree	494	1-6 inches	1,600	\$1.60	\$2,560
	Lucas Landscaping	dbh inch per tree	979	7 inches and above	15,201	\$2.10	\$31,922
Tree trimming requests	Lucas Landscaping	dbh inch per tree	1,500	Per inch	10,500	\$2.10	\$22,050
Tree trimming emergency request	Lucas Landscaping	Hourly	100	Hours	-	\$52.50	\$5,250
TOTAL							\$61,782

dbh = Diameter breast height

Commodities

Appliances 531015

\$10,000

Accounts for the replacement of major appliances such as stoves, refrigerators and microwaves at Village facilities. The 2020 budget is based on a three-year average.

Asphalt 531020

Asphalt material

\$76,488

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:

Asphalt Fund Allocation Table				
	Corporate	Water	Sanitary	2020 Budget
Hot patch- binder	\$1,692	\$3,384	\$564	\$5,640
Hot patch - surface	\$2,700	\$5,400	\$900	\$9,000
Cold patch	\$12,096	\$18,144	-	\$30,240
Total cost	\$16,488	\$26,928	\$1,464	\$44,880

<u>Hot Patch – Binder</u> (30% Corp)			
	Tons	Unit Cost	Total
2017	361	\$43	\$15,552
2018	390	\$50	\$19,500
2019	250	\$47	\$11,750
2020	120	\$47	\$5,640

<u>Hot Patch – Surface</u> (30% Corp)			
	Tons	Unit Cost	Total
2017	634	\$47	\$29,798
2018	585	\$54	\$31,590
2019	350	\$50	\$17,500
2020	180	\$50	\$9,000

<u>Cold Patch</u> (40% Corp)			
	Tons	Unit Cost	Total
2017	230	\$122	\$28,060
2018	237	\$135	\$32,095
2019	200	\$144	\$28,800
2020	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.

Asphalt Repair Services Fund Allocation table	
Corporate (30%)	\$60,000
Water (60%)	\$120,000
Sanitary (10%)	\$10,000
2020 Budget	\$200,000

Concrete 531021

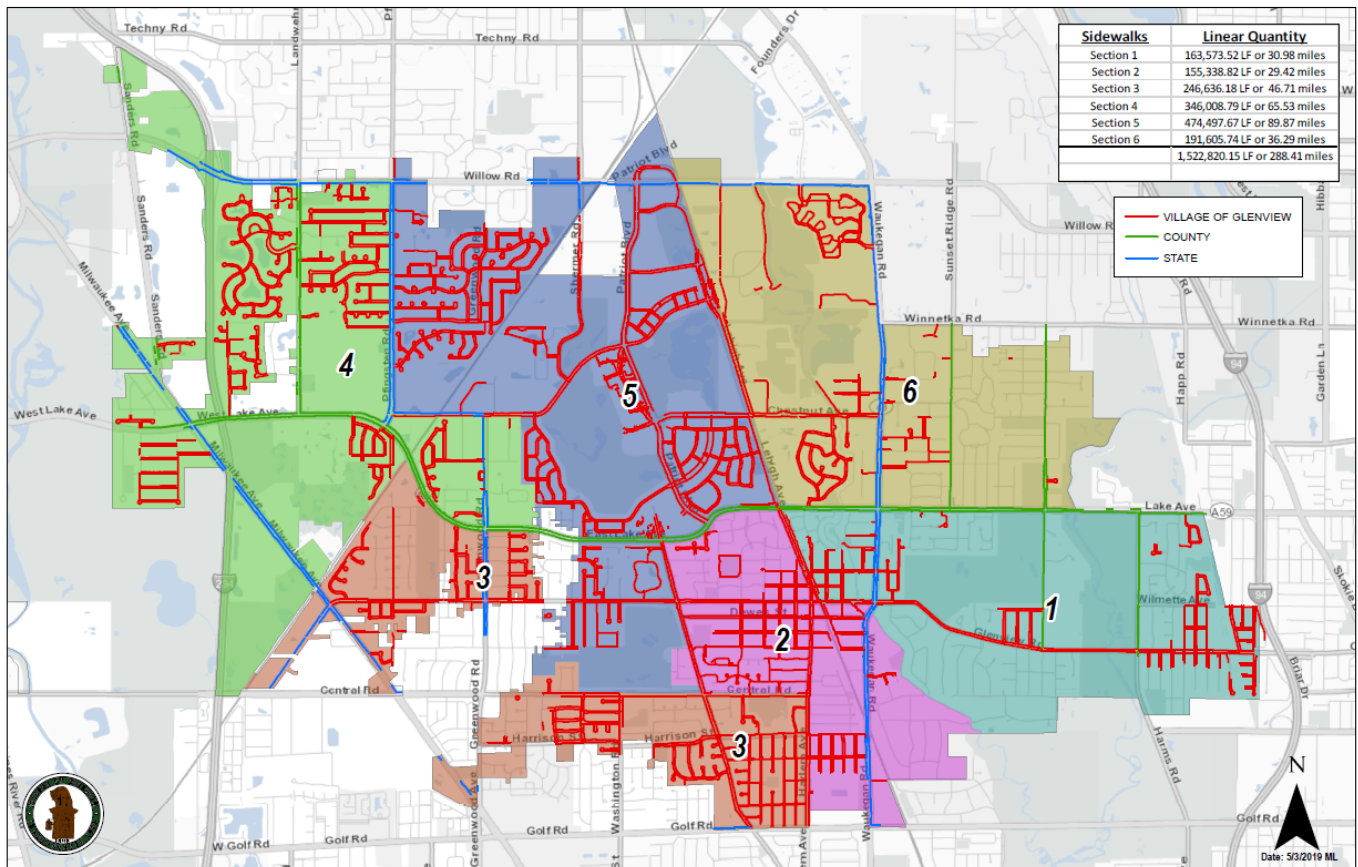
\$288,040

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	\$98,808	\$52,697	\$4,940	\$8,234	\$164,680
Curb	\$28,832	\$15,377	\$1,441	\$2,402	\$48,054
Driveway	\$8,400	\$4,480	\$420	\$700	\$14,000
Pavement Patch	\$80,000	\$42,666	\$4,000	\$6,666	\$133,333
Utility Restoration	\$72,000	\$38,400	\$3,600	\$6,000	\$120,000
Total	\$288,040	\$153,620	\$14,401	\$24,002	\$480,067

Staff has developed a twelve-year program to repair and maintain **sidewalks** and **curbs** within the Village’s limits. It is expected that it will take two years to complete each section. Starting in 2020, Public Works staff will begin surveying section 1 for sidewalk and curb repair. 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 7,000 sq. feet of sidewalk repair outside of Section 1.

Sidewalk Repair				
Program Type	Unit Measure	Qty	Unit Cost	Total
Section-based	Square feet	20,447	\$6.00	\$122,680
Resident request	Square feet	7,000	\$6.00	\$42,000
TOTAL				\$164,680

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 500 feet of curb repair outside of Section 1.

Curb Repair				
Program Type	Unit Measure	Qty	Unit Cost	Total
Section-based	Linear feet	1,636	\$22.50	\$36,804
Resident request	Linear feet	500	\$22.50	\$11,250
TOTAL				\$48,054

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	250	\$56.00	\$14,000

Pavement Patch				
Program Type	Unit Measure	Qty	Unit Cost	Total
Resident request	Square yard	2,222	\$60.00	\$133,333

Utility Restoration Repair				
Program Type	Unit Measure	Qty	Unit Cost	Total
Resident request	Square feet	20,000	\$6.00	\$120,000

Liquid De-Icing 531045

\$13,490

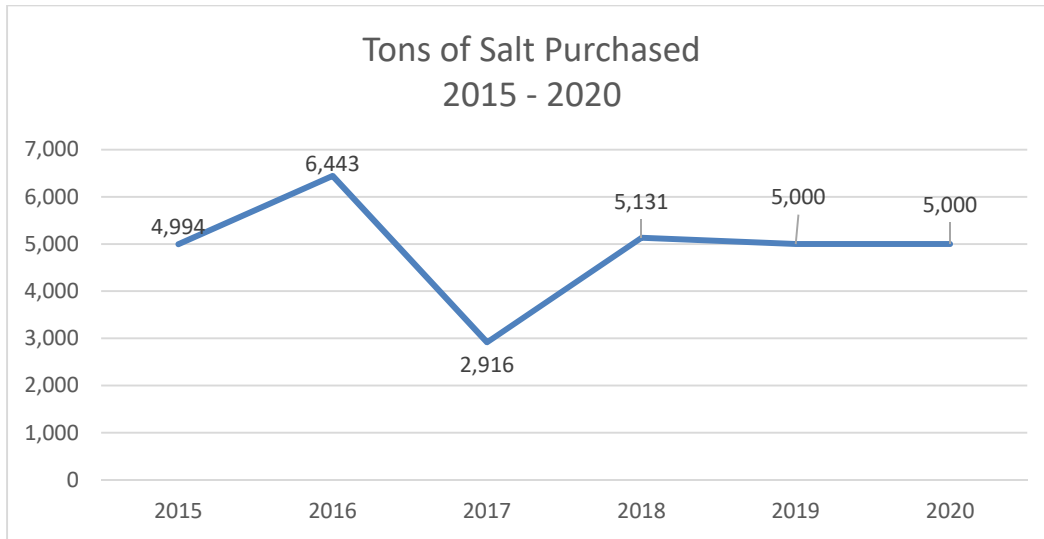
Accounts for all of calcium chloride, beet heat and repairs to the calcium chloride tank. The Village uses calcium chloride for most de-icing operations however, beet heat is kept on hand for more severe events. The 2020 budget is based on a three-year average.

Description	Unit measure	Qty	Unit Cost	Total Cost
Calcium Chloride	Gallons	15,000	\$0.61	\$9,150
Beet Heat	Gallons	3,000	\$1.28	\$3,840
Equipment repair	As Needed	1	\$500	\$500
TOTAL				\$13,490

Salt 531047

\$278,000

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 2020/2021 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	2,000	\$64.00	\$278,000
	State of Illinois	3,000	\$50.00	

*Storage capacity = 2,500 ton

Salt Inventory

	2019/2020 Snow & Ice Season		2020/2021 Snow & Ice Season	
	Date	Amount	Date	Amount
Beginning Inventory	11/1/2019	2,000 tons	11/1/2020	2,000 tons
Plus: Salt Purchases	01/2020	+5,000 tons	01/2021	+5,000 tons
Less: Usage	11/2019 – 04/2020	-5,000 tons	11/2020 – 04/2021	-5,000 tons
Est. Ending Inventory*	4/30/2020	2,000 tons	4/30/2021	2,000 tons

Fuel 531100

\$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 2020 budget is based on a three-year average of expenditures.

Janitorial Supplies 531125**\$55,000**

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 2020 budget is based on a three-year average of expenditures.

Limestone 531135**\$6,846**

Accounts for the purchase and delivery services for limestone material which is used by Village staff for property restorations.

Limestone Fund Allocation	
Fund	Amount
Corporate (10%)	\$6,846
Water (80%)	\$54,768
Sanitary (10%)	\$6,846
2020 Budget	\$68,460

Limestone Purchases			
	Tons used	Unit Cost	Total cost
2016	4,544	\$18.40	\$83,622
2017	3,518	\$18.87	\$66,401
2018	4,259	\$19.17	\$81,647
2019	4,250	\$16.30	\$69,275
2020	4,200	\$16.30	\$68,460

Topsoil 531136**\$1,520**

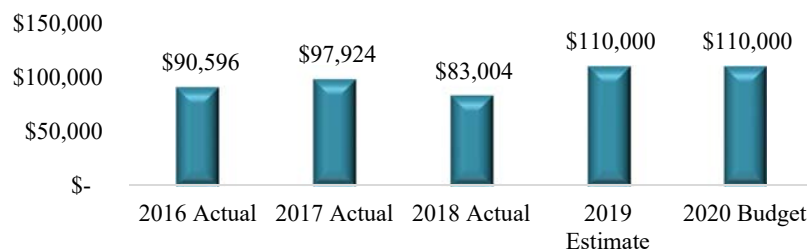
Accounts for topsoil and sand used for property restorations.

Topsoil Fund Allocation	
Fund	Amount
Corporate (10%)	\$1,520
Water (80%)	\$12,160
Sanitary (10%)	\$1,520
2020 Budget	\$15,200

Topsoil Purchases			
	21-ton truckload used	Unit Cost	Total cost
2016	40	\$362.37	\$14,495
2017	48	\$393.17	\$18,479
2018	35	\$410	\$14,357
2019	38	\$400	\$15,200
2020	38	\$400	\$15,200

Natural Gas 531145**\$110,000**

Accounts for the cost of natural gas to heat Village facilities. The 2020 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, Bess Hardware site, and the Echo Lift Station.

**Natural Gas
2016 - 2020****Operations Parts and Tools****\$0**

Amounts previously budgeted in this account have been moved to the Operational Supplies (531155) account for the 2020 budget.

Operational Supplies 531155**\$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	\$50,000
Storm sewer parts and supplies	Three-year average	N/A	N/A	\$20,000
Temporary storage unit	Monthly cost	12	\$290	\$3,480
Repair and replacement of fitness equipment	Three-year average	N/A	N/A	\$5,000
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**\$43,392**

Accounts for the cost of new and replacement residential refuse carts and lids. The 2020 budget is based on a three-year average, including 2019, of carts purchased and a review of existing inventory.

65-Gallon				95-Gallon			
	Number of Carts Purchased	Unit Cost	Total Cost		Number of Carts Purchased	Unit Cost	Total Cost
2017	250	\$47.20	\$11,802	2017	350	\$49.23	\$17,230
2018	322	\$44.55	\$14,348	2018	690	\$52.60	\$36,300
2019	275	\$43.77	\$12,036	2019	450	\$49.32	\$22,192
2020	277	\$46.00	\$12,742	2020	613	\$50.00	\$30,650

Safety Equipment 531205**\$7,870**

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 2020 budget is based on a three-year average.

Signs – Street & Traffic 531210**\$20,000**

Accounts for materials for street sign repairs and replacement including posts, anchors, sign blanks, and reflective paper. The 2020 budget is based on a three-year average.

Traffic Control Supplies 531225**\$2,000**

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**\$14,785**

Accounts for the uniform and boot allowances for certain Public Works employees and special event and seasonal shirts.

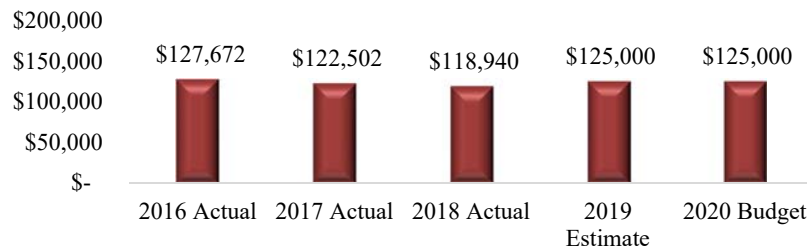
	# of Employees	Unit Cost	Total cost
MEO uniform and boot allowance	23	\$225	\$5,175
Supervisor uniform and boot allowance	5	\$275	\$1,375
Superintendent uniform and boot allowance	2	\$290	\$580
Natural Resource Manager uniform and boot allowance	1	\$275	\$275
Staff uniforms and shoes	12	\$500	\$6,000
Facilities Supervisor, Lead Technician and Technician uniforms	3	\$275	\$825
Shirts for seasonal employees	1	\$15	\$15
Facilities Supervisor, Lead Technician, and Technician safety shoes	3	\$180	\$540
		TOTAL	\$14,785

Electricity 531235

\$125,000

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

**Electricity
2016 - 2020**



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

Streetlights
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

\$4,500

Accounts for the cost of yard waste stickers. Stickers are resold to residents for proper disposal of landscaping waste. The 2020 budget remains flat with prior year.

Other Supplies/Tools 535050**\$41,850**

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	\$1,500
Mail box replacement reimbursement	Three-year average	N/A	N/A	\$350
Holiday decorations (i.e. wreaths, replacement lights, banners, etc)	Two-year average	N/A	N/A	\$40,000
TOTAL				\$41,850

Other Charges**Other Expenses****\$6,900**

Accounts for meals related to shift work during major weather events (\$1,700), I-pass replenishment (\$200) and unforeseen/unplanned departmental expenses as needed (\$5,000).

Training 540300**\$13,480**

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
ILCMA Conference	2	\$150	\$300	\$350	\$700	\$1,000
Professional seminars and management training	1	\$2,500	\$2,500	-	-	\$2,500
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	\$500	\$1,000	\$2,000
ICMA Webinars	1	\$500	\$500	-	-	\$500
IASFM Conference	1	\$430	\$430	\$50	\$50	\$480
Facilities equipment training	1	\$1,000	\$1,000	-	-	\$1,000
TOTAL						\$13,480

Travel Reimbursement 540310**\$1,000**

Accounts travel expenses associated with local meetings. Staff estimates the 2020 expenditures will be \$1,000.

Capital Outlay

Tree Planting Program 550150 \$200,000

Accounts for the purchase of approximately 800 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.

Interfund Charges

CERF Charges 560010 \$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 560010 \$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 \$475,216

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

Police Department Summary

Police	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Personnel	9,521,843	10,294,628	9,913,245	10,379,083	84,455
Contractual	616,597	642,072	553,656	660,640	18,568
Commodities	127,864	127,190	125,227	134,130	6,940
Other Charges	2,534,131	2,554,005	2,570,023	3,657,402	1,103,397
Interfund Charges	384,897	354,680	354,680	361,015	6,335
Police Total	13,185,331	13,972,575	13,516,831	15,192,270	1,219,695

Police Department Line Item Budget

Police	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Personnel					
511110 - Regular Salaries	7,198,732	7,905,133	7,656,637	7,849,426	(55,707)
511120 - Part Time Salaries	-	-	-	150,000	150,000
511210 - Overtime Salaries	619,028	675,000	610,000	656,918	(18,082)
511225 - Reimbursed Overtime Salaries	64,490	70,000	70,000	70,000	-
511230 - Holiday Pay	301,058	279,999	279,999	279,698	(301)
511240 - Longevity Pay	66,540	70,160	69,065	65,953	(4,207)
511270 - Vacation Buy Back	144,318	80,000	55,677	65,000	(15,000)
511280 - Sick Buy Back	20,832	11,000	2,732	5,000	(6,000)
511285 - Sick Leave Incentive	29,890	21,000	15,112	-	(21,000)
512110 - Deferred Comp	5,049	5,160	5,268	5,289	129
514110 - FICA Payments	137,070	153,798	125,941	158,321	4,523
514210 - IMRF Payments	42,592	36,721	36,187	46,722	10,001
514410 - Health Insurance	891,856	986,157	986,157	1,026,256	40,099
515300 - Incentives And Recognition	389	500	470	500	-
Total Personnel	9,521,843	10,294,628	9,913,245	10,379,083	84,455
Contractual					
521230 - Medical Services	9,032	11,865	8,799	14,045	2,180
521290 - Other Professional Service	116,308	113,750	93,270	121,407	7,657
521405 - Crossing Guard Services	327,568	350,000	331,000	340,000	(10,000)
521540 - Outside Litigation	-	15,000	20,000	17,500	2,500
522125 - Dues, Memberships, Subscriptions	3,262	2,837	3,242	3,748	911
522140 - Pagers And Radio	140,737	36,816	36,816	36,816	-
522150 - Printing And Publishing	6,164	4,200	3,925	3,680	(520)
522155 - Rentals	4,800	4,800	4,800	-	(4,800)
522230 - Equipment Maintenance	4,243	7,665	5,600	9,721	2,056
522295 - Vehicle Eqpt Maintenance & Rep	4,482	6,800	4,325	6,200	(600)
523020 - Selections & Promotions	-	88,339	41,879	107,523	19,184
Total Contractual	616,597	642,072	553,656	660,640	18,568
Commodities					
531010 - Ammunition	9,004	8,000	5,000	8,000	-
531030 - Batteries (Specialized)	322	1,000	750	800	(200)
531140 - Meeting Supplies	4,473	1,700	1,830	2,330	630
531230 - Uniforms/Shoes	84,592	88,100	92,685	91,670	3,570
535050 - Other Supplies/Tools	29,472	28,390	24,962	31,330	2,940
Total Commodities	127,864	127,190	125,227	134,130	6,940
Other Charges					
540190 - Other Expenses	-	-	-	5,000	5,000
540240 - Pension Expense	2,470,705	2,448,009	2,496,235	3,496,051	1,048,042
540300 - Training	52,009	88,020	59,812	120,908	32,888
540310 - Travel Reimbursement	5,067	6,000	8,500	-	(6,000)
540320 - DUI Court Fine Expenditures	6,350	11,976	5,476	35,443	23,467
Total Other Charges	2,534,131	2,554,005	2,570,023	3,657,402	1,103,397
Interfund Charges					
560010 - CERF Charges	161,207	162,559	162,559	164,612	2,053
560090 - MERF Charges	219,771	192,121	192,121	196,403	4,282
560095 - MERF-Accident Charges	3,919	-	-	-	-
Total Interfund Charges	384,897	354,680	354,680	361,015	6,335
Police Total	13,185,331	13,972,575	13,516,831	15,192,270	1,219,695

Police Department

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

The Police Department is staffed with 70 sworn positions (including a Chief, 2 Deputy Chiefs, 4 Commanders, 11 Sergeants and 52 Police Officers). Additionally, the Police Department employs two Public Service Officers, a Property Evidence Officer, a Social Worker and an Administrative Assistant to the Chief.

Personnel Expenditures

Regular Salaries 511110 \$7,849,426

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 2020 budget includes a 2.5% increase for all positions.

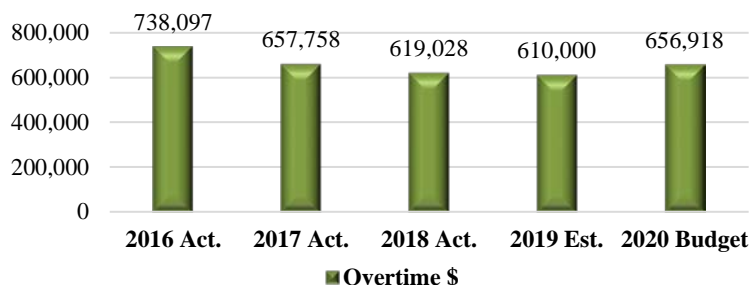
Position	Corp Fund	Commuter Fund
Police Chief	100%	-
(2) Deputy Police Chief	100%	-
Administrative Assistant to Police Chief	100%	-
(4) Police Commander	100%	-
(11) Police Sergeant	100%	-
(52) Police Officer	100%	-
Property Evidence Officer	100%	-
(2) Public Service Officers	90%	10%
Social Worker	100%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

Part Time Salaries \$150,000

Accounts for the estimated salaries for new part-time police officers.

Overtime Salaries 511210 \$656,918

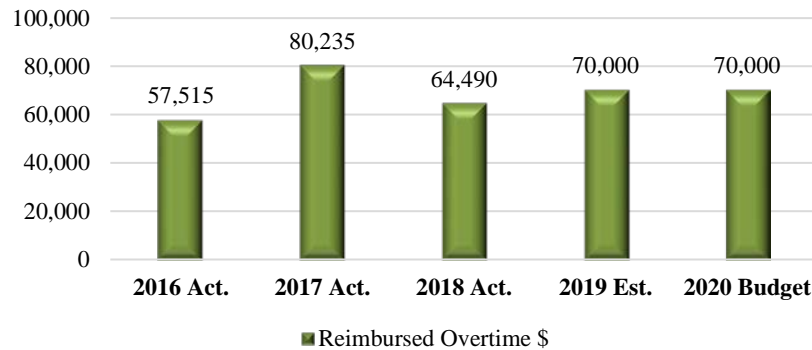
Accounts for overtime salaries for non-exempt Police Department employees that primarily results from the commitment to maintain appropriate staffing levels. Overtime pay is also an essential element in sustaining the minimum number of personnel during unscheduled occurrences. Examples of such circumstances 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 2016-2019 is as follows:



Reimbursed Overtime 511225

\$70,000

Accounts for the overtime salary expense that is expected to be covered/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 2016-2019 is as follows:



Holiday Pay 511230

\$279,698

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

\$65,953

Longevity is paid to Police Officers per the union contract with 7 or more years of service (29 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 (12 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 1.9% based on prior year change. Longevity is allocated across funds in the same proportions as regular salaries.

Vacation Buy Back 511270

\$65,000

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 2020 budget is based on a three-year trend.

Sick Buy Back 511280

\$5,000

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 2020 budget is based on a three-year trend.

Sick Leave Incentive 511285

\$0

This was part of the Collective Bargaining Agreement and had a sunset clause of 12/31/2018, which was paid out in 2019.

Deferred Compensation 512110

\$5,289

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

FICA Payments 514110

\$158,321

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 **\$46,722**

Accounts for the employers share of IMRF Pension Contributions for non-sworn Police Department staff. The 2020 rate is 12.27% of IMRF wages (salaries, OT wages, deferred compensation and longevity).

Health Insurance 514410 **\$1,026,256**

Accounts for the Health Insurance coverage for all full-time Police Department employees. The Village offers employees choices among three plans which include two HMO options and one PPO option. In 2020, the total premiums for the HMO plans increased 9.67% and the PPO plan decreased 13% as a result of plan design changes.

Incentive and Recognition 515300 **\$500**

Accounts for the expenses associated with Police academy graduation, retirements and promotions.

Contractual Expenditures

Medical Services 521230 **\$14,045**

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

Description	Qty	Unit Cost	Total
Hospital medical services for prisoners	1	\$1,000	\$1,000
Quadrennial Police physical program – with stress test	19	\$591	\$11,229
Lead testing for Range Officers	7	\$175	\$1,225
Annual NIPAS Physical	1	\$591	\$591
TOTAL			\$14,045

Other Professional Services 521290 **\$121,047**

Accounts for the service fees for outside firms and agencies that support the work of the Police Department.

Description	Amount
Agency 360 Field Training Officer (FTO) paperless program	\$3,400
Animal kennel services	\$1,800
Beast Evidence Collection annual fee	\$1,214
Children's Advocacy Center annual fee	\$3,150
Criminal Investigations Car Rentals	\$500
Criminal Investigations GPS Trackers	\$1,000
Critical Reach Crime Bulletin annual fee	\$685
Evaluation and Count of Property Room Inventory (one-time expense)	\$8,500
Experian annual user fee	\$330
Law Enforcement Agencies Data System (LEADS On-Line) annual fee	\$4,400
LEAD Text-a-Tip mobile phone crisis intervention reporting service annual fee	\$3,397
Miscellaneous professional services to include funeral home transports, towing services, and cleaning	\$3,500
North Regional Major Crimes Task Force (NORTAF) annual fee	\$5,650
Northern Illinois Police Alarm System (NIPAS) annual fee	\$6,500
Northern Illinois Police Alarm System (NIPAS) language interpretation line annual fee	\$1,500
Northeastern Illinois Regional Crime Laboratory (NIPCL) annual membership fee	\$63,835

Description	Amount
Police social services Glenview resident assistance	\$872
TOPS Program	\$4,800
West/Clear Thomson Reuters background check annual fee	\$6,374
TOTAL	\$121,407

Crossing Guard Services 521405 **\$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.

Outside Litigation 521540 **\$17,500**

Accounts for the cost of labor attorneys for union negotiations, personnel matters and special projects. The Police Union contract expired in 2018. Negotiation costs are estimated to be \$10,000 or 40 hours at a rate of \$250/hour. Personnel matters and special projects costs are estimated at \$7,500 or 30 hours at a rate of \$250/hour.

Dues, Memberships, Subscriptions 522125 **\$3,748**

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	\$119	\$119
Glenview Lantern	1	\$39	\$39
Illinois Association of Chiefs of Police (ILACP) Chief	1	\$200	\$200
Illinois Association of Chiefs of Police (ILACP) Deputy Chief	2	\$95	\$190
Illinois Association of Property and Evidence Managers (IAPEM)	1	\$35	\$35
Illinois Citizen Police Academy Association	1	\$100	\$100
Illinois Division of International Association for Identification (IDIAI)	2	\$25	\$50
Illinois Law Enforcement Alarm System (ILEAS)	1	\$240	\$240
International Association of Chiefs of Police (IACP) Chief	1	-	-
International Association of Chiefs of Police (IACP) Deputy Chief	2	\$190	\$380
International Association of Property and Evidence (IAPE)	2	\$50	\$100
International City/County Management Association (ICMA)	2	\$200	\$400
International Law Enforcement Educators and Trainers Association (ILEETA)	3	\$50	\$150
National Association of Bunco Investigators (NABI)	1	\$75	\$75
National Association of School Resource Officers	1	\$40	\$40
National Association of Women in Law Enforcement (NAWLEE)	1	\$100	\$100
Northern Illinois Police Alarm System (NIPAS) annual meeting	3	\$29	\$87

Description	Qty	Unit Cost	Total
Northwest Police Academy	1	\$50	\$50
Police Executive Research Forum (PERF) Chief	1	\$475	\$475
Police Executive Research Forum (PERF) Deputy Chief	2	\$200	\$400
TOTAL			\$3,748

Pagers and Radio 522140 **\$36,816**

Accounts for the Starcom radio annual user fee and radio equipment. The full user fee is \$59,244 with Fire allocating \$22,428 and Police allocating \$36,816. The annual user fee is still yearly, however the equipment was a four year agreement with the final payment being made in 2018.

Printing and Publishing 522150 **\$3,680**

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.

Description	Amount
Case jackets – used by Records	\$1,000
Expungement jackets – used by Records	\$135
Method of Appearance – Adjudication	\$320
Miscellaneous forms for use by Police Department	\$300
On-street parking permits	\$230
Overtime Slips	\$275
P-tickets for local ordinances	\$1,200
Taxi licenses	\$220
TOTAL	\$3,680

Rentals 522155 **\$0**

Accounts for the (2) motorcycle annual lease payments of \$2,400 each. Proposal to use DUI Funds to buy out both Motorcycle leases in the amount of \$20,506. Beginning in 2020, lease payments will be negated moving forward.

Equipment Maintenance 522230 **\$9,721**

Accounts for the maintenance of equipment used in Police Department operations and enforcement.

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

Vehicle Equipment Maintenance & Repairs 522295 **\$6,200**

Accounts for the maintenance of after-market vehicle equipment and costs associated with vehicle markings. The budget of \$6,200 reflects the average yearly payments made from this account.

Selections & Promotions 523020**\$107,523**

Accounts for costs associated with new hires as well as interdepartmental promotions. There will be no Sergeant's exam in 2020 (conducted in 2019 and only done every three years), so all costs are for new hires.

Description	Quantity	Unit Cost	Total
Kentech Background Investigations	1	\$60,000	\$60,000
Police job advertisement	4	\$100	\$400
Police Polygraph	22	\$175	\$3,850
Police pre-certified PEAC (pre-employment Assessment Center)	2	\$2,600	\$5,200
Police entry level PEAC (pre-employment Assessment Center)	2	\$2,600	\$5,200
Police Psychological Evaluation	12	\$625	\$7,500
Police Pre-employment Physical (Health Endeavors)	10	\$1,308	\$13,080
Police Pre-employment vaccinations (as needed)	10	\$95	\$950
Police Testing – Collection of Applications (includes credit)	400	\$3	\$1,200
Police Testing – Administration of Test and Scoring	200	\$35	\$7,000
Police testing – Study Guides	100	\$5	\$500
EEO Report	1	\$1,750	\$1,750
Expedited pre-employment results as needed	3	\$85	\$255
State of Illinois Fingerprint Fees	22	\$29	\$638
		TOTAL	\$107,523

Commodities**Ammunition 531010****\$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	\$4,300	\$4,300
223 ammunition for on-duty and training	1	\$3,700	\$3,700
		TOTAL	\$8,000

Batteries Specialized 531030**\$800**

Accounts for the replacement batteries for the department issued gun mounted flashlights and Starcom replacement batteries for the portable radios.

	Qty	Unit Cost	Total
Specialized batteries for gun-mounted flashlights	100	\$3.50	\$350
Starcom replacement batteries	5	\$90	\$450
		TOTAL	\$800

Meeting Supplies 531140**\$2,330**

Accounts for the meeting supplies for departmental and staff meetings as well as supplies for training programs; \$2,330 budgeted for 2020.

Uniforms/Shoes 531230**\$91,670**

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, Northern Illinois Police Alarm System members and uniforms for new hires.

	Qty	Unit Cost	Total
Evidence Technician Uniform Allowance	30	\$950	\$28,500
Exempt officers and detectives uniform allowance	15	\$1,000	\$15,000
Sergeant and Officers (non-evidence technician) uniform allowance	22	\$750	\$16,500
Officer ballistic vest replacement	7	\$700	\$4,900
Northern Illinois Police Alarm System Officer replacement vest	1	\$2,500	\$2,500
Northern Illinois Police Alarm System Officer replacement helmet	1	\$1,000	\$1,000
Uniforms for new officers	6	\$3,500	\$21,000
Public Service Officer Uniform Allowance	2	\$550	\$1,100
Police Academy Specialty Uniforms	6	\$195	\$1,170
		TOTAL	\$91,670

Other Supplies/Tools 535050**\$31,330**

Accounts for the supplies and tools used in the Police Department.

	Amount
Animal supplies	\$2,000
Beast evidence collection	\$900
Camera supplies and Evidence equipment	\$1,000
Child safety seat supplies	\$1,000
Citizen's Police Academy	\$1,600
Community Relations supplies	\$5,000
Defensive tactics equipment and supplies	\$500
Evidence collection supplies	\$6,000
Field Directory	\$1,080
First aid supplies	\$500
Flares and safety equipment	\$500
Hazardous materials protection and clean up equipment	\$1,500
In car printer receipt paper	\$1,000
Police Department Open House and Missing Children's Day	\$4,000
Prisoner Disposable Blankets	\$750
Prisoner meals	\$2,000
Range Supplies	\$2,000
	TOTAL \$31,330

Other Charges**Other Expenses 540190****\$5,000**

This account is intended to be used for unforeseen/unplanned departmental expenses as needed.

Pension Expense 540240**\$3,496,051**

Accounts for the 2020 Village Police Pension Contribution to the Police 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 have determined this 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 accounts for \$795,000, or 81% of the increase of approximately \$1,000,000 but 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**\$120,908**

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 residents served.

Description	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Accident Investigation training I & II	2	\$1,200	\$2,400	\$115	\$230	\$2,630
Advanced Interview and Interrogation	4	\$125	\$500	\$115	\$460	\$960
Arrest and Control tactics	2	\$450	\$900	\$750	\$1,500	\$2,400
Basic Evidence & Crime Scene Photography	2	\$399	\$798	\$115	\$230	\$1,028
Basic Interview and Interrogation	4	\$400	\$1,600	\$115	\$460	\$2,060
Biological & Trace Evidence Workshop	2	\$399	\$798	\$115	\$230	\$1,028
Blue Line Learning Group hazardous materials and blood borne pathogen training (on-line only)	70	\$30	\$2,100	-	-	\$2,100
Civilian personnel training, public service officers, and property evidence officer (on-line only)	4	\$250	\$1,000	\$52	\$208	\$1,208
Court Smart monthly training (on-line only)	70	\$50	\$3,500	-	-	\$3,500
CPR Training	1	\$1,100	\$1,100	-	-	\$1,100
Field Training Officer training	4	\$275	\$1,100	\$115	\$460	\$1,560
Firearms training and development	4	\$675	\$2,700	\$752	\$3,008	\$5,708
Homicide Investigators Association Conference	3	\$225	\$675	\$78	\$234	\$909
Homicide Investigators Course	2	\$250	\$500	\$115	\$230	\$730
Illinois Association of Chief of Police Conference (ILACP)	2	\$370	\$740	-	-	\$740
Illinois Division of the International Association for Identification (IDIAI) conference	3	\$400	\$1,200	\$78	\$234	\$1,434
Illinois Tactical Officers Association conference (ITOA)	4	\$325	\$1,300	-	-	\$1,300
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	2	\$420	\$840	\$1,100	\$2,200	\$3,040
Lexipol Policy Manual	70	\$70	\$4,900	-	-	\$4,900

Description	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Lexipol Procedural Manual	1	\$1,367	\$1,367	-	-	\$1,367
National Law Enforcement Training on Child Exploitation conference	2	\$650	\$1,300	\$1,450	\$2,900	\$4,200
New Recruit Law Enforcement/Family training	12	\$50	\$600	-	-	\$600
New World Conference	1	\$1,200	\$1,200	\$1,800	\$1,800	\$3,000
North East Multi-Regional Training (NEMERT) association	70	\$95	\$6,650	-	-	\$6,650
Northwest Police Academy training	16	\$25	\$400	-	-	\$400
Northwestern University Center for Public Safety School of Staff and Command	2	\$4,000	\$8,000	\$750	\$1,500	\$9,500
Northwestern University Center for Public Safety Supervision of Police Personnel	4	\$1,000	\$4,000	\$260	\$1,040	\$5,040
Peer Support Group training	5	\$250	\$1,250	\$52	\$260	\$1,510
Police academy for new hires	6	\$3,500	\$21,000	-	-	\$21,000
Police Executive Research Forum (PERF) Conference	2	\$450	\$900	\$1,800	\$3,600	\$4,500
Police Law Institute monthly legal update fee	70	\$125	\$8,750	-	-	\$8,750
Public Safety Peer Support Association National Conference	4	\$475	\$1,900	\$1,429	\$5,716	\$7,616
Report Writing Development	8	\$180	\$1,440	-	-	\$1,440
SUV Driver training	10	\$335	\$3,350	\$15	\$150	\$3,500
TOTAL						\$120,908

Travel Reimbursement

\$0

Previously travel costs associated with training were budgeted and recorded in this account. In 2020, travel costs associated with training are included in the training account.

DUI Court Fine Expenditures 540320

\$35,443

Accounts for equipment and training used in the enforcement of impaired driving. This includes Drug Recognition Enforcement training and certification courses, as well as buying out the lease of two previously leased motorcycles as well as motorcycle officer training.

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	\$1,437	\$1,437	\$1,937
Drug Recognition Enforcement (DRE) Investigation School	1	\$2,500	\$2,500	\$850	\$850	\$3,350
Police Motorcycles (buy out lease)	2	\$10,253	\$20,506	-	-	\$20,506
Police Motorcycle Officer training	2	\$1,595	\$3,190	\$1,900	\$3,800	\$6,990
Police Motorcycle Officer uniforms	2	\$1,330	\$2,660	-	-	\$2,660
TOTAL						\$35,443

Interfund Charges

CERF Charges 560010

\$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

\$196,403

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

Fire Department Summary

Fire	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Personnel	10,865,673	11,106,481	11,587,036	11,498,043	391,562
Contractual	309,473	354,454	336,840	270,520	(83,934)
Commodities	218,830	256,751	256,751	285,613	28,862
Other Charges	4,076,231	4,075,522	4,154,864	5,270,263	1,194,741
Capital Outlay	-	-	-	28,000	28,000
Interfund Charges	1,126,657	1,172,137	1,174,137	1,245,976	73,839
Fire Total	16,596,864	16,965,345	17,509,628	18,598,415	1,633,070

Fire Department Line Item Budget

Fire	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Personnel					-
511110 - Regular Salaries	8,482,361	8,624,214	8,762,514	8,848,373	224,159
511210 - Overtime Salaries	786,476	897,506	1,229,012	959,845	62,339
511230 - Holiday Pay	198,096	194,681	190,737	196,866	2,185
511240 - Longevity Pay	89,595	94,936	92,587	94,413	(523)
511270 - Vacation Buy Back	51,783	20,000	35,010	40,000	20,000
511280 - Sick Buy Back	5,778	8,000	8,696	10,000	2,000
512110 - Deferred Comp	4,729	4,860	4,897	4,524	(336)
514110 - FICA Payments	138,475	146,046	147,431	153,371	7,325
514210 - IMRF Payments	11,088	8,713	8,627	11,361	2,648
514410 - Health Insurance	1,097,292	1,107,525	1,107,525	1,179,290	71,765
Total Personnel	10,865,673	11,106,481	11,587,036	11,498,043	391,562
Contractual					
521230 - Medical Services	40,222	43,635	43,635	43,635	-
521290 - Other Professional Service	88,684	162,520	162,520	107,720	(54,800)
521540 - Outside Litigation	-	21,500	12,500	12,500	(9,000)
522125 - Dues, Memberships, Subscriptions	827	1,840	1,495	2,600	760
522140 - Pagers And Radio	133,862	22,428	22,428	22,428	-
522145 - Postage	581	550	550	550	-
522230 - Equipment Maintenance	31,742	59,132	59,132	62,335	3,203
523020 - Selection & Promotions	13,554	42,849	34,580	18,752	(24,097)
Total Contractual	309,473	354,454	336,840	270,520	(83,934)
Commodities					
531015 - Appliances	1,321	1,250	1,250	1,250	-
531110 - General Office Supplies	563	4,000	4,000	4,000	-
531125 - Janitorial Supplies	12,652	12,300	12,300	20,800	8,500
531155 - Operational Supplies	4,807	5,000	5,000	5,000	-
531180 - Quartermaster Supplies	90,962	95,885	95,885	103,163	7,278
535050 - Other Supplies/Tools	108,525	138,316	138,316	151,400	13,084
Total Commodities	218,830	256,751	256,751	285,613	28,862
Other Charges					
540190 - Other Expenses	-	-	-	5,000	5,000
540240 - Pension Expense	4,048,725	4,027,492	4,106,834	5,213,253	1,185,761
540300 - Training	27,507	48,030	48,030	52,010	3,980
Total Other Charges	4,076,231	4,075,522	4,154,864	5,265,263	1,189,741
Capital Outlay					
550020 - Furniture & Fixtures	-	-	-	28,000	28,000
Total Capital Outlay	-	-	-	28,000	28,000
Interfund Charges					
560010 - CERF Charges	635,031	610,994	610,994	644,959	33,965
560040 - FRRF Charges	135,851	123,152	123,152	179,072	55,920
560090 - MERF Charges	353,749	437,991	437,991	421,945	(16,046)
560095 - MERF-Accident Charges	2,026	-	2,000	-	-
Total Interfund Charges	1,126,657	1,172,137	1,174,137	1,245,976	73,839
Fire Total	16,596,864	16,965,345	17,509,628	18,598,415	1,633,070

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 two Deputy Fire Chiefs, four Fire Battalion Chiefs, three Fire Captains, 12 Fire Lieutenants, 59 Firefighters/Paramedics and one Executive Assistant).

Personnel Expenditures

Regular Salaries 511110

\$8,848,373

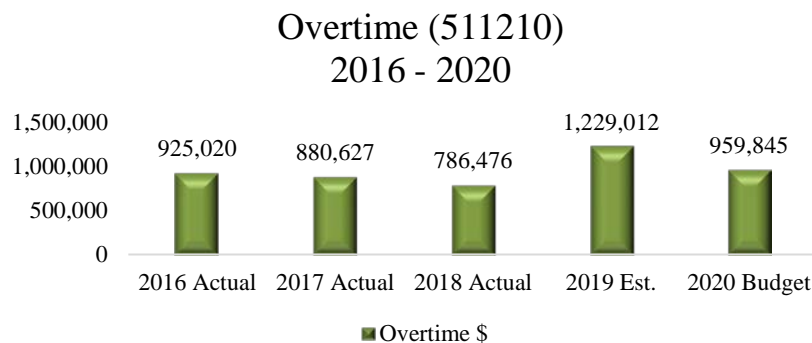
Accounts for salary expense for union Firefighters/Paramedics, Fire Lieutenants, and Fire Captains per the Fire Union Contract and the non-union full-time fire department employees. The 2020 budget includes a 2.5% increase for all positions.

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

Overtime Salaries 511210

\$959,845

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 hirebacks are used daily to staff the 12 hour ALS ambulance and other personnel shortages that may occur.



Description	Qty	Unit Cost	Total
One additional FTE per shift (\$59.51 x 12 hrs.)	365 days	\$714	\$260,610
Additional leave/shift = 12-hr hire back (\$59.51 x 12 hrs.)	365 days	\$714	\$260,610
Additional OT based on 3.5 yr. trend (59.51 x 24 hrs.)	75	\$1,429	\$107,175
Acting Company Officer Pay	1	\$31,104	\$31,104
Admin OT (transports of apparatus / sp. details)	1	\$17,328	\$17,328

Description	Qty	Unit Cost	Total
Emergency Medical Services (EMS)	1	\$27,262	\$27,262
HAZMAT	1	\$21,905	\$21,905
Fire Investigations	1	\$23,005	\$23,005
Public Education (Fall Program / CPR / School Resp.)	1	\$39,956	\$39,956
Self-Contained Breathing Apparatus and Breathing Apparatus Systems (SCBA & BA)	1	\$1,666	\$1,666
Training	1	\$73,217	\$73,217
Technical Response Team	1	\$27,388	\$27,388
Dive Team	1	\$34,375	\$34,375
Wellness	1	\$1,500	\$1,500
Apparatus Maint. And Build Outs	1	\$15,725	\$15,725
Supervisor Training and Harassment Training	1	\$7,380	\$7,380
Unmanned Aircraft (Drone)	1	\$9,639	\$9,639
		TOTAL	\$959,845

Holiday Pay 511230 **\$196,866**

Accounts for the holiday pay that is 2.5% of base salary for Firefighters, Lieutenants, Captains and Battalion Chiefs per the union contract. This amount is paid out annually in one lump sum.

Longevity 511240 **\$94,413**

Longevity is paid to Fire union employees with 7 or more years of service per the union contract (59 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 1.9% based on prior year change.

Vacation Buy Back 511270 **\$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 2020 budget is based on a three-year trend.

Sick Buy Back 511280 **\$10,000**

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 2020 budget is based on a three-year trend.

Deferred Compensation 512110 **\$4,524**

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

FICA Payments 514110 **\$153,371**

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 **\$11,361**

Accounts for the employers share of IMRF Pension Contributions for non-sworn Fire Department Staff. The 2020 IMRF rate is 12.27% of IMRF wages (salaries, OT wages and longevity). The 2020 rate is 28.6% higher than the 2019 rate of 9.54%.

Health Insurance 514410**\$1,179,290**

Accounts for the employer portion of health insurance coverage for eligible Fire Department participants. The Village offers employees choices among three plans which include two HMO options and one PPO option. In 2020, the total premiums for the HMO plans increased 9.67% and the PPO plan decreased 13% as a result of plan design changes.

Contractual Expenditures**Medical Services 521230****\$43,635**

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.

Description	Qty	Unit Cost	Total
Stress Tests	31	\$591	\$18,321
Basic Physical (No Stress Test)	49	\$456	\$22,344
Tests and Titters (Based on past year estimates)	1	\$2,970	\$2,970
TOTAL			\$43,635

Other Professional Services 521290**\$107,720**

Accounts for the service fees for outside firms and agencies that support the work of the Fire Department.

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 \$41 each)	\$1,025
TOTAL	\$107,720

Outside Litigation 521540**\$12,500**

Accounts for the cost of labor attorneys for union negotiations, personnel matters and special projects. The Fire Union contract expires in 2019. Negotiation costs are estimated to be \$10,000 or 40 hours at a rate of \$250/hour. Personnel matters and special projects costs are estimated at \$2,500 or 10 hours at a rate of \$250/hour.

Dues, Memberships, Subscriptions 522125**\$2,600**

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	Amount
Illinois Fire Chief's Association Fee (Chief & DC & Dept. Assoc. Fees - Annual)	\$940
IL Dept. of Public Health Annual Ambulance Fee (5 Ambulances X \$226 ea.)	\$1,130
American Heart Association membership Fee (Annual Dues)	\$100
Investigation – Strike Force Subscription (Annual Dues)	\$100
Training-IL Society of Fire Service Instructor Membership (Annual Dues)	\$55
Illinois Fire Service Admin. Professionals (IFSAP) Annual Membership (Annual Dues)	\$75
Great Lakes Fire Accreditation Managers (Annual Dues)	\$100
Drone Fees and Storage (Annual Fee)	\$100
TOTAL	\$2,600

Pagers and Radio 522140 **\$22,428**

Accounts for the Starcom radio annual user fee of \$59,244 (this fee is shared by the Fire Department at \$22,248 and the Police Department at \$36,816). The 2020 budget is significantly less than the 2018 budget due to 2018 being the 4th and final lease payment for the Starcom radios.

Postage 522145 **\$550**

Accounts for the Fire Department postage costs to send turnout gear/equipment out for repair.

Equipment Maintenance 522230 **\$62,335**

Accounts for the maintenance of equipment used in Fire Department operations. The 2020 budget includes an increase in Apparatus equipment due to power washing of vehicle underbody and annual application of rust inhibitor to reduce costly repairs as a result of corroded frame rails.

	Qty	Unit Cost	Total
Administration – ChiComm Agreement (Radios)	1	\$3,000	\$3,000
Administration – STARCOM maintenance agreement	1	\$3,702	\$3,702
EMS – stretchers, defibrillator calibration and equipment	1	\$5,600	\$5,600
Apparatus and Equip – Ladder, Pump, generator testing	1	\$28,965	\$28,965
SCBA & BA Systems – Compressor maint, flow testing	1	\$10,900	\$10,900
Dive Team – Regulator maint, tank visual inspection	1	\$3,468	\$3,468
Vehicles – Headset and portable radio repairs	1	\$3,000	\$3,000
Fitness Equipment Maintenance (5 stations)	1	\$2,500	\$2,500
Drone Maintenance and Repair	1	\$1,200	\$1,200
		TOTAL	\$62,335

Selections & Promotions 523020 **\$18,752**

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 *.

	Qty	Unit Cost	Total
LT and Captain Test Maint.*	1	\$3,000	\$3,000
Fire Background Check	15	\$100	\$1,500
Fire Polygraph	15	\$175	\$2,625
Fire Psychological Evaluation	5	\$625	\$3,125
Fire Pre-employment Physical	5	\$1,308	\$6,540
Fire Pre-employment Vaccinations (as needed)	9	\$95	\$855
Fire Pre-employment Fingerprinting	16	\$28.25	\$452
Fire Job Advertisement	4	\$100	\$400
Expedited Pre-Employment Results (as needed)	3	\$85	\$255
		TOTAL	\$18,752

Commodities

Appliances 531015

\$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

\$4,000

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.).

Janitorial Supplies 531125

20,800

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. This includes stocking of supplies taken from facilities, formerly in the Facilities budget (toilet paper, paper towel, soaps, etc.) Amount based on estimate from Facilities.

Operational Supplies 531155

\$5,000

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

Quartermaster 531180

\$103,163

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	~\$477	\$38,169
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	\$13,962	\$13,962
Turnout Gear Repairs	1	\$4,000	\$4,000
		TOTAL	\$103,163

Other Supplies/Tools 535050

\$151,400

Accounts for the supplies and tools used in the Fire Department operations. These are front line supplies and equipment used on a daily basis. The 2020 budget for Apparatus and Equipment includes the cost to replace one thermal imaging camera (\$7,500) with a goal of replacing one each year for the next 5 years. The current units are losing their screen clarity and are reaching the end of their warranty. The budget for SCBA & BA Systems has increased as a result of adding the cost of filters for each member’s CBRN (chemical, biological, radiological, and nuclear) mask to be replaced. There is also a one-time cost to recalibrate and fit test the masks. See detailed table below.

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

Other Charges

Other Expenses

\$5,000

This account is intended to be used for unforeseen/unplanned departmental expenses as needed.

Pension Expense 540240

\$5,213,253

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 have determined this 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 accounts for \$921,000, or 85% of the increase of approximately \$1,100,000 but 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

\$52,010

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	\$1,000	\$1,000	\$3,000	\$3,000	\$4,000
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
Fire – Invest. Strike Force	12	\$45	\$540	-	-	\$540
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	\$2,100	\$4,200	\$1,261	\$2,522	\$6,722
Fire – RIT Technician	2	\$1,600	\$3,200	\$1,261	\$2,521	\$5,721
Fire – Instructor Conf.	9	\$75	\$675	-	-	\$675
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 – Training Program Manager	2	\$300	\$600	-	-	\$600
Fire – Tech Rescue Certification	1	\$1,440	\$1,440	-	-	\$1,440
Fire – Dive Survival	2	\$600	\$1,200	-	-	\$1,200
Fire - Wellness Recertification	2	\$130	\$260	-	-	\$260
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						\$52,010

Capital Outlay

Furniture & Fixtures

\$28,000

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

	Qty	Unit Cost	Total
L-Shaped Desk	3	\$2,000	\$6,000
Chairs w/ Casters	55	\$400	\$22,000
TOTAL			\$28,000

Interfund Charges

CERF Charges 560010

\$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. We 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

\$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

\$421,945

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

Community Development Department Summary

	2018	2019	2019	2020	2020 Bud.
Community Development	Actual	Budget	Estimate	Budget	vs.
					2019 Bud.
Personnel	1,919,506	1,834,245	1,795,577	1,935,852	101,607
Contractual	1,751,224	1,522,162	1,409,765	1,661,069	138,908
Commodities	5,116	8,470	6,970	8,620	150
Other Charges	35,718	35,435	34,170	44,281	8,846
Capital Outlay	14,000	-	-	-	-
Interfund Charges	28,829	42,753	42,753	35,317	(7,436)
Community Development Total	3,754,393	3,443,065	3,289,235	3,685,139	242,075

Community Development Department Line Item Budget

Community Development	2018	2019	2019	2020	2020 Bud.
	Actual	Budget	Estimate	Budget	vs.
					2019 Bud.
Personnel					
511110 - Regular Salaries	1,330,690	1,243,990	1,227,709	1,295,713	51,723
511120 - Part Time Salaries	75,719	119,419	115,049	127,067	7,648
511130 - Temporary/Seasonal Salaries	23,230	28,000	26,240	19,400	(8,600)
511210 - Overtime Salaries	2,254	-	-	4,500	4,500
511240 - Longevity Pay	4,835	4,810	4,810	5,242	432
511270 - Vacation Buy Back	37,035	28,000	11,715	18,000	(10,000)
511280 - Sick Buy Back	4,071	5,500	4,279	7,500	2,000
512110 - Deferred Comp	3,026	2,268	2,285	2,325	57
512120 - Auto Allowance	4,034	2,880	2,902	2,880	-
514110 - FICA Payments	108,209	108,182	105,912	112,557	4,375
514210 - IMRF Payments	167,924	122,548	126,028	170,431	47,883
514410 - Health Insurance	158,479	168,648	168,648	170,237	1,589
Total Personnel	1,919,506	1,834,245	1,795,577	1,935,852	101,607
Contractual					
521170 - Business Retention - Econ Dev	72,405	76,780	74,890	251,500	174,720
521270 - Traffic Engineering Services	32,816	25,000	24,000	40,396	15,396
521290 - Other Professional Service	477,514	203,898	194,498	200,750	(3,148)
521295 - Engineering Services	392,288	440,802	438,302	481,970	41,168
521315 - Building, Plan Review & Inspection Services	750,569	740,000	646,897	642,769	(97,231)
522125 - Dues, Memberships, Subscriptions	17,459	24,582	19,078	28,834	4,252
522150 - Printing And Publishing	8,174	11,100	12,100	14,850	3,750
Total Contractual	1,751,224	1,522,162	1,409,765	1,661,069	138,908
Commodities					
531230 - Uniforms/Shoe	1,951	1,870	1,770	1,520	(350)
535020 - Books, Pamphlets, Materials	1,354	5,000	3,600	5,500	500
535050 - Other Supplies/Tools	1,811	1,600	1,600	1,600	-
Total Commodities	5,116	8,470	6,970	8,620	150
Other Charges					
540050 - Commissions	19,265	18,940	19,250	19,940	1,000
540190 - Other Expenses	-	-	-	5,000	5,000
540280 - Reimbursable Expense	3,458	-	-	-	-
540300 - Training	12,993	10,495	10,495	18,781	8,286
540310 - Travel Reimbursement	2	6,000	4,425	560	(5,440)
Total Other Charges	35,718	35,435	34,170	44,281	8,846
Capital Outlay					
550040 - Building Improvements	14,000	-	-	-	-
Total Capital Outlay	14,000	-	-	-	-
Interfund Charges					
560010 - CERF Charges	6,528	5,341	5,341	4,955	(386)
560090 - MERF Charges	22,301	37,412	37,412	30,362	(7,050)
Total Interfund Charges	28,829	42,753	42,753	35,317	(7,436)
Community Development Total	3,754,393	3,443,065	3,289,235	3,685,139	242,075

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 15 FT and 8 PT positions (including a Director, Management Analyst, Planning Division Manager, Inspectional Services Division Manager, Engineering Division Manager, Village Engineer, Plan Review Manager, Development Center Manager, Engineering Project Manager, Engineering Assistant, Fire Inspector, (2) Senior Planners, (2) Sanitarians, (6) part-time Fire Inspectors and (2) part-time Permit Clerks). Approximately 25 contracted employees also perform engineering and inspectional service functions within the CD Department.

Personnel Expenditures

Regular Salaries 511110 \$1,295,713

Accounts for a portion of the salary expense for full-time CD employees. The 2020 budget includes a 2.5% increase for all positions. The table below shows how the salaries are allocated across funds

Salary Allocation by Fund				
Position	Corp	STAF	Water	Sanitary Sewer
Director	48%	30%	15%	7%
Management Analyst I	100%	-	-	-
Planning Division Manager	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%
Village Engineer	60%	-	25%	15%
Engineering Technician	60%	-	25%	15%
Fire Inspector	100%	-	-	-
(2) Senior Planners	100%	-	-	-
(2) Sanitarians	95%	-	5%	-

Part Time Salaries 511120 \$127,067

Accounts for the salary expenses for (6) part-time Fire Inspectors (2,600 total hours totaling \$66,833), (2) part-time Permit Clerks (2,080 total hours totaling \$38,248), and an Administrative Intern (1,300 hours totaling \$21,986). The 2020 budget includes a 2.5% increase for these positions.

Temporary/Seasonal Pay 511130 \$19,400

Accounts for Development Center Intern (360 hours totaling \$5,400), and (2) Engineering Interns (1400 hours totaling \$14,000).

Overtime Salaries 511210	\$4,500
Accounts for overtime costs (\$4,500) of non-exempt CD staff performing health and building inspections for special events conducted after normal business hours.	
Longevity Pay 511240	\$5,242
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 1.9% based on prior year change. Longevity is allocated across funds in the same proportions as regular salaries.	
Vacation Buy Back 511270	\$18,000
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 2020 budget is based on a three-year trend.	
Sick Buy Back 511280	\$7,500
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 2020 budget is based on a three-year trend.	
Deferred Compensation 512110	\$2,325
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	\$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	\$112,557
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	\$170,431
Accounts for a portion of the employers share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2020 employer rate is 12.27% of IMRF wages which include salaries, OT wages, vacation and sick buy back, longevity and deferred compensation. The 2020 rate is 28.6% higher than the 2019 rate of 9.54%.	
Health Insurance 514410	\$170,237
Accounts for a portion the health insurance coverage for eligible participants in the AS department. The Village offers employees choices among three plans which include two HMO options and one PPO option. In 2020, the total premiums for the HMO plans increased 9.67% and the PPO plan decreased 13% as a result of plan design changes.	

Contractual Expenditures

Business Retention 521170

\$251,500

This account includes costs for services related to retaining and/or growing the business environment in Glenview.

Description	Amount
CNSCVB Membership	\$66,500
Economic Development Advisor Consultant	\$10,000
Village/Chamber Business Support Services	\$50,000
Economic Development Strategic Plan Implementation	\$20,000
Community Engagement	\$105,000
TOTAL	\$251,500

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.

Economic Development Advisor(s)

Resources for real estate/economic development initiatives per the direction of the Village Board.

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 the hosting of educational and training events for the business community.

Economic Development Strategic Plan Implementation

In 2019 the Village issued an RFP to solicit proposals from reputable consultants who will gather data, facilitate a Village assessment, and draft portions of the Village of Glenview’s Economic Development Strategic Plan (EDSP). \$20,000 in professional services is allocated toward the implementation of Plan initiatives, as directed by the Village Board.

Community Engagement

The EDSP recommends community engagement enhancements (\$105,000), which include data collection (\$15,000), use of a community engagement website (\$20,000) to gather public input on major Village initiatives, development of a Village-wide branding strategy (\$40,000), targeted surveys and focus groups (\$10,000) to gauge public interest in topics, and public relations/marketing services (\$20,000) to establish community engagement policies.

Traffic Engineering Services 521270

\$40,396

Accounts for the traffic engineering services utilized by the department.

Description	Qty	Unit Cost	Total Cost
Traffic Committee	1	\$20,000	\$20,000
Solar Speed Boards	2	\$5,200	\$10,400
Traffic Engineering Consultant	1	\$9,996	\$9,996
TOTAL			\$40,396

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.

Solar Speed Boards

A one-time request for two (2) solar speed boards to rotate around residential public streets to educate drivers on their speed compared to the speed limit.

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 2020 and a majority of these costs are passed through to developers.

Other Professional Services 521290 \$200,750

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
TOTAL INSPECTIONAL SERVICES	\$10,000
Planning	
General Consulting (i.e. fiscal study reviews, surveyors, appraisals, etc.)	\$15,000
Appearance Code Updates (updates to existing regulations)	\$30,000
Development Center Floor Plan Evaluation Study (architectural design services)	\$4,000
Historic Structures Survey (mapping and inventory of historic kit homes)	\$9,750
TOTAL PLANNING	\$58,750
Engineering	
Development Advisor Services for the Economic Development Strategic Plan	\$100,000
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)	\$3,000
TOTAL ENGINEERING	\$112,000
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	\$200,750

Engineering Services 521295 \$481,970

Accounts for the outsourced professional services under the Baxter & Woodman contract to perform the services in the table 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 2020 budget is based on an estimate of approximately 975 engineering reviews for single-family, multifamily

and commercial properties and 1,050 engineering permit and drainage complaint inspections. A cost increase based on the Consumer Price Index (CPI) growth is accounted in accordance with the contract.

Services	Amount
Plan Reviews (Engineering plan compliance with standards and requirements)	\$290,300
Engineering Inspections (Confirming compliance with approved permits)	\$191,670
TOTAL	\$481,970

Building, Plan Review, and Inspection Services 521315 \$642,769

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 and reflected in core permits, which are associated with small and medium projects and large permits, which are major additions and new developments. The 2020 budget is based on an estimate of approximately 1,950 plan reviews for the single-family, multifamily and commercial properties and 9,550 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 in accordance with the contract.

Services	Amount
Plan Reviews (building plan compliance with zoning and codes)	\$192,000
Building Inspections (confirming compliance with approved permits)	\$261,000
Code Enforcement (complaint-based zoning and code compliance inspections)	\$98,000
Permit Technicians (staffing in Development Center)	\$91,769
TOTAL	\$642,769

Dues and Subscriptions 522125 \$28,834

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

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	\$560	\$560
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	\$100	\$100
A-Glenview North Shore Park Association annual dues (Lot 16)	1	\$8,000	\$8,000
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
P-American Planning Association (APA)	3	\$638	\$1,915
P-International Council of Shopping Centers (ICSC)	2	\$200	\$200
P-Chicago Metropolitan Agency for Planning (CMAP)	1	\$1,755	\$1,755
E-American Civil Society of Engineers	2	\$245	\$490
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
E-Professional Engineering License	1	\$120	\$120
TOTAL			\$28,834

Printing and Publications 522150 \$14,850

Accounts for printing of various supplies, including door hangers, 36 stampers, and inspection forms (\$3,500), architectural plans (\$1,600), and public notices in the local paper for Commission meetings and bid requests (\$9,750), most of which is reimbursable by the applicant proposing a development.

Commodities

Uniforms and Shoes 531230 \$1,520

Accounts for 4 safety vests (\$120) and 8 pairs of safety boots (\$1,400) distributed to half of the staff each year.

Books, Pamphlets, Materials 535020 \$5,500

Accounts for code enforcement books/materials, training manuals, hand-outs for public, and Building Safety month materials.

Other Supplies 535050 \$1,600

Accounts for cameras, thermometers, testing supplies and various field supplies.

Other Charges

Commission 540050 \$19,940

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	Amount
Secretarial services for the five commissions	\$18,000
Commissioner training	\$1,500
Board/commissioner name plaques	\$350
Landmark Preservations Council membership	\$40
Association of Historic Preservation Commission membership	\$50
TOTAL	\$19,940

Other Expenses 540190**\$5,000**

Accounts for unforeseen/unplanned departmental expenses as needed.

Training 540300**\$18,781**

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.

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	\$1,172	\$1,172	\$1,840
P - National American Planning Conference	2	\$835	\$1,670	\$1,465	\$2,930	\$4,395
A - Department Training	3	\$125	\$375	-	-	\$375
IS - Illinois Environmental Health Association	2	\$105	\$210	\$20	\$40	\$250
IS - Suburban Building Officials	6	\$125	\$750	\$20	\$120	\$870
IS - Northwest Building Officials & Code Admin.	6	\$125	\$750	\$20	\$120	\$870
IS - Indoor Air Quality Conference	3	\$75	\$225	-	-	\$225
IS - Skillpath Managerial Training	4	\$200	\$800	-	-	\$800
IS - International Code Council	3	\$135	\$405	-	-	\$405
IS - Illinois Association of Code Enforcement	10	\$50	\$500	\$20	\$200	\$700
IS - Multi-Village Code Enforcement Seminar	1	\$1,500	\$1,500	-	-	\$1,500
IS - Illinois Fire Association Fall Safety	1	\$225	\$225	\$20	\$20	\$245
IS - National Fire Protection Association	1	\$250	\$250	-	-	\$250
E - Project Management Profession Training	1	\$1,500	\$1,500	-	-	\$1,500
E - Illinois Association of Floodplain Managers	2	\$550	\$1,100	-	-	\$1,100
E - Metropolitan Water Reclamation District of Greater Chicago	4	\$50	\$200	-	-	\$200
A/P - Chaddick/Municipal Design Review Network	10	\$30	\$300	-	-	\$300
A/P - Chicago Metro American Planning Association	4	\$65	\$260	-	-	\$260
A/P - State APA Conference	4	\$375	\$1,500	\$15	\$60	\$1,560
A/P - International Council of Shopping Centers	2	\$400	\$800	-	-	\$800
TOTAL		\$6,841	\$14,262	\$1,480	\$4,455	\$18,781

Travel Reimbursement 540310**\$560**

Accounts for the travel costs reimbursed to employees including train tickets, parking and mileage.

Interfund Charges

CERF Charges 560010

\$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

\$30,362

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

Municipal Equipment Repair Fund Summary

MERF	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Charges For Services	1,215,519	1,444,310	1,442,310	1,323,761	(120,549)
Investment Income	58	50	50	50	-
Other Revenues	113,277	128,250	114,082	113,250	(15,000)
Total Revenues	1,328,854	1,572,610	1,556,442	1,437,061	(135,549)
Expenditures					
Personnel	427,326	407,045	409,507	437,521	30,476
Contractual	331,805	418,300	330,443	360,502	(57,798)
Commodities	527,692	664,765	546,424	562,070	(102,695)
Other Charges	1,695	6,825	3,010	3,500	(3,325)
Interfund Charges	78,053	75,319	75,319	72,718	(2,601)
Total Expenditures	1,366,570	1,572,254	1,364,703	1,436,311	(135,943)
Surplus/(Deficit)	(37,716)	356	191,739	750	394

Municipal Equipment Repair Fund Revenue Line Item Budget

Revenues	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Charges for Service					
480310 - Fleet Maintenance Charges	1,212,440	1,439,310	1,439,310	1,320,761	(118,549)
480350 - Charges for Services - Library	3,079	5,000	3,000	3,000	(2,000)
Total Charges for Service	1,215,519	1,444,310	1,442,310	1,323,761	(120,549)
Investment Income					
460120 - Interest - Investment	58	50	50	50	-
Total Investment Income	58	50	50	50	-
Other Revenues					
440425 - Reimbursements	832	-	832	-	-
470930 - Expense Reimbursement	8,251	8,250	8,250	8,250	-
470999 - Miscellaneous Revenue	104,194	120,000	105,000	105,000	(15,000)
Total Other Revenues	9,082	8,250	9,082	8,250	-
Total MERF Revenues	1,328,854	1,572,610	1,556,442	1,437,061	(135,549)

Municipal Equipment Repair Fund Expenditure Line Item Budget

Expenditures	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Personnel					
511110 - Regular Salaries	267,966	276,774	278,853	280,966	4,192
511120 - Part Time Salaries	15,653	-	-	-	-
511210 - Overtime Salaries	38,344	36,500	35,000	35,000	(1,500)
511240 - Longevity Pay	3,729	3,465	3,465	3,559	94
511270 - Vacation Buy Back	4,836	3,300	3,888	4,150	850
514110 - FICA Payments	24,808	24,483	24,572	24,876	393
514210 - IMRF Payments	40,390	30,532	30,988	39,900	9,368
514410 - Health Insurance	30,100	31,241	31,241	48,320	17,079
515700 - Certification Pay	1,500	750	1,500	750	-
Total Personnel	427,326	407,045	409,507	437,521	30,476
Contractual					
521290 - Other Professional Services	331,500	415,000	328,543	360,147	(54,853)
522125 - Dues/Memberships/Subscriptions	305	3,300	1,900	355	(2,945)
Total Contractual	331,805	418,300	330,443	360,502	(57,798)
Commodities					
531100 - Fuel	342,997	442,000	318,528	327,620	(114,380)
531230 - Uniforms/Shoes	5,337	6,565	6,696	5,971	(594)
535050 - Other Supplies/Tools	179,358	216,200	221,200	228,479	12,279
Total Commodities	527,692	664,765	546,424	562,070	(102,695)
Other Charges					
540190 - Miscellaneous Expense	-	-	2,010	-	-
540300 - Training	1,695	6,825	1,000	3,500	(3,325)
Total Other Charges	1,695	6,825	3,010	3,500	(3,325)
Interfund Charges					
560010 - CERF Charges	60,147	60,167	60,167	57,376	(2,791)
560070 - General Liability Insurance	15,189	12,469	12,469	12,787	318
560100 - Risk Management Fixed Charges	2,717	2,683	2,683	2,555	(128)
Total Interfund Charges	78,053	75,319	75,319	72,718	(2,601)
Total MERF Expenditures	1,366,570	1,572,254	1,364,703	1,436,311	(135,943)

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 2 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 **\$1,320,761**

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 **\$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 **\$50**

Accounts for interest earned on cash within fund balance.

Other Revenues

Expense Reimbursement 470930 **\$8,250**

Accounts for reimbursement of Cook County gasoline tax municipal rebate.

Miscellaneous Revenue 470999 **\$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 **\$280,966**

Accounts for the salary expense for Fleet Services employees. The 2020 budget includes a 2.5% increase for the following positions.

Salary Allocation by Fund	
Positions	MERF
Fleet Services Supervisor	100%
(2) Mechanic Technician	100%

Overtime Salaries 511210 **\$35,000**

Accounts for overtime salary expense for non-exempt personnel. The 2020 budget is based on a three-year average.

Longevity 511240 **\$3,559**

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 1.9% based on the prior year change. Longevity is allocated across funds in the same proportions as regular salaries.

Vacation Buy Back 511270 **\$4,150**

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 2020 budget is based on a three-year trend.

FICA Payments 514110 **\$24,876**

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 **\$39,900**

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 2020 employer rate is 12.27% of IMRF wages. The 2020 rate is 28.6% higher than the 2019 rate of 9.54%.

Health Insurance 514410 **\$48,320**

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. In 2020, the total premiums for the HMO plans increased 9.67% and the PPO plan decreased 13% as a result of plan design changes.

Certification Pay 515700**\$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****\$360,147**

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**\$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****\$327,620**

The Village's cost of fuel per gallon decreased between 2015 and 2016, however the cost of fuel increased in 2017 and continued that trend into 2018. In July of 2019, the State's new gas tax went into effect and raised the price of gasoline by \$0.19 and diesel by \$0.24. The 2019 – 2020 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	\$1,291,362	\$327,620	25.37%	137,727.06	\$2.38

Uniforms/Shoes 531230**\$5,971**

Accounts for the uniform and boot allowances for Fleet Services employees.

	Amount
Uniform maintenance	\$4,731
Supervisor uniform allowance	\$275
Supervisor shoe allowance	\$190
Uniform allowance – 2 Mechanics @ \$125 each	\$250
Shoe allowance – 2 Mechanics @ \$262.50 each	\$525
TOTAL	\$5,971

Other Supplies/Tools 535050

\$228,479

Accounts for the cost of auto parts and supplies for in-house mechanical maintenance and repairs based on a three-year average (\$227,279) and a tool allowance for mechanics (\$1,200).

Other Charges

Training 540300

\$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

\$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

\$12,787

Accounts for 2.07% of the Village's general liability insurance premium costs allocated to MERF.

Risk Management Fixed Charges 560100

\$2,555

Accounts for 2.07% of the worker's compensation insurance premium costs allocated to MERF.

Capital Equipment Replacement Fund Summary

CERF	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Charges For Services	2,176,436	2,217,489	2,217,489	2,153,193	(64,296)
Intergovernmental	327,667	515,383	187,715	-	(515,383)
Investment Income	89,595	117,000	129,000	102,000	(15,000)
Other Revenues	53,909	61,900	30,935	78,600	16,700
Total Revenues	2,647,607	2,911,772	2,565,139	2,333,793	(577,979)
Expenditures					
Commodities	208,105	321,147	317,321	262,239	(58,908)
Capital Outlay	938,890	2,241,432	942,751	3,167,968	926,536
Total Expenditures	1,146,995	2,562,579	1,260,072	3,430,207	867,628
Surplus/(Deficit)	1,500,611	349,193	1,305,067	(1,096,414)	(1,445,607)

Capital Equipment Replacement Fund Revenue Line Item Budget

Revenues	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Charges for Service					
480320 - CERF Charges	2,176,436	2,217,489	2,217,489	2,153,193	(64,296)
Total Charges for Service	2,176,436	2,217,489	2,217,489	2,153,193	(64,296)
Intergovernmental					
450135 - Grant Proceeds	327,667	515,383	187,715	-	(515,383)
Total Charges for Service	2,504,103	2,732,872	2,405,204	2,153,193	(579,679)
Investment Income					
460120 - Interest - Investment	89,595	117,000	129,000	102,000	(15,000)
Total Investment Income	89,595	117,000	129,000	102,000	(15,000)
Other Revenues					
470935 - Sale of Fixed Assets	52,458	61,900	30,935	78,600	16,700
470999 - Miscellaneous Revenue	1,451	-	-	-	-
Total Other Revenues	52,458	61,900	30,935	78,600	16,700
Total CERF Revenues	2,647,607	2,911,772	2,565,139	2,333,793	(577,979)

Capital Equipment Replacement Fund Expenditure Line Item Budget

Expenditures	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Commodities					
531065 - Computer/Printer/Copier Peripherals	3,904	28,979	25,000	28,979	-
531080 - Electronic Equipment & Supplies	86,846	117,821	117,974	75,454	(42,367)
531250 - Workstation Components	117,355	174,347	174,347	157,806	(16,541)
Total Commodities	208,105	321,147	317,321	262,239	(58,908)
Capital Outlay					
550015 - Machinery & Equipment	59,605	99,218	192,817	89,653	(9,565)
550025 - Vehicles	215,379	1,788,011	395,731	2,569,665	781,654
550035 - Computer Servers	31,241	85,375	85,375	84,589	(786)
550080 - System Improvements	632,664	268,828	268,828	424,061	155,233
Total Capital Outlay	938,890	2,241,432	942,751	3,167,968	926,536
Total CERF Expenditures	1,146,995	2,562,579	1,260,072	3,430,207	867,628

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 2020 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 \$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 2020 Budget, CERF will charge other Village Funds a total of \$2,153,193 in order to maintain a fund balance of 37% of accumulated reserves.

	2016	2017	2018	2019 Estimate	2020 Budget
CERF Charges	\$2,139,664	\$2,113,156	\$2,176,436	\$2,217,489	\$2,153,193
Percentage Change	-	(1.24%)	2.99%	1.89%	(2.90%)

Intergovernmental

Grant Proceeds 450135 \$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 will receive 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 **\$102,000**

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Interest rates have begun to level off and even slightly decline during 2019. As a result, the 2020 Budget of \$102,000 is lower than the 2019 Estimate of \$129,000.

Other Revenues

Sale of Fixed Assets 470935 **\$78,600**

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 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).

Asset	2020 Budget
Public Works – Step-Van	\$8,000
Public Works – Medium-Duty Trucks (3)	\$10,600
Public Works – Heavy-Duty Truck	\$9,000
Public Works – Loader/Excavator	\$20,000
Police – Vehicles (2)	\$6,000
Police – Squads (3)	\$7,000
Fire – Engine Truck	\$10,000
Fire – Ambulance	\$8,000
Total	\$78,600

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 2020.

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 2020 Budget includes the replacement of IT electronic equipment and work station components, five Police squad cars, three Public Works pickup trucks, one Public Works dump truck, one Public Works loader/excavator, one Public Works Step-Van, one Fire Engine Truck, Fire Air Packs and one Fire Ambulance.

Commodities

Computer/Printer/Copier Peripherals 531065 **\$28,979**

Accounts for expenditures to replace computers, printers and copiers. For the 2020 Budget, the expenses detailed in the chart below are allocated to this account.

Description	2020 Budget
Joint Dispatch Kiosks	\$14,201
Office Printer Replacement	\$11,000
Police Department In-Car Printers	\$2,990
Scanners	\$788
Total	\$28,979

Electronic Equipment & Supplies 531080**\$74,454**

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 2020 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
AV Items in Dispatch Fire, Public Works and Community Development	\$4,717
Total	\$75,454

Workstation Components 531250**\$157,806**

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	2020 Budget
Laptop (Semi-Rugged Units)	\$55,721
Computers and Monitors	\$46,660
Squad Laptops	\$23,688
Computers and Monitors – Joint Dispatch	\$22,543
Fire iPads	\$9,194
Total	\$157,806

Capital Outlay**Machinery & Equipment 550015****\$89,653**

Accounts for replacement purchases and maintenance of various machinery and equipment used at Village buildings. For the 2020 Budget, expenses related to the assets detailed in the chart below are allocated to this account.

Description	2020 Budget
Replacement Copiers	\$16,071
Arbitrator for Police Squad Cars	\$17,228
SCADA Servers/Client Computers	\$16,000
Sierra Wireless (PD, Fire & PW)	\$14,268
Dispatch Radios - Counselettes	\$13,600
SCADA PLC/Panel Views	\$7,000
SCADA Radios	\$4,286
Water Meter Reading Devices	\$1,200
Total	\$89,653

Vehicles 550025**\$2,569,665**

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 2020 vehicle replacements and a summary of replacement purchases by department.

Department	Asset	Quantity	Cost
Public Works	Medium-Duty Pickup Trucks	3	\$126,399
Public Works	Ford Sterling Dump Truck	1	\$235,000
Public Works	Loader/Excavator	1	\$196,691
Public Works	Step-Van	1	\$147,865
Fire	Engine Truck	1	\$835,000
Fire	Breathing Apparatus Air Packs	Multiple	\$443,000
Fire	Ambulance	1	\$375,000
Police	Squad Cars	5	<u>\$210,710</u>
Total			\$2,569,665

Department	Budgeted 2020 Replacement Purchases
Fire	\$1,653,000
Public Works	\$705,955
Police	<u>\$210,710</u>
Total	\$2,569,665

Computer Servers 550035**\$84,589**

Accounts for purchases of computer servers and various networking equipment. For the 2020 Budget, expenses related to the assets detailed in the chart below are allocated to this account.

Description	2020 Budget
Servers (includes tape libraries)	\$31,875
Storage Area Network (SAN)	\$20,714
Servers	\$12,000
Storage Area Network	\$12,000
GovIT Consortium Shared Initiative (offsite data recovery)	<u>\$8,000</u>
Total	\$84,589

System Improvements 550080**\$424,061**

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.

Insurance and Risk Fund Summary

Insurance and Risk Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Charges For Services	7,586,910	7,723,416	7,486,837	7,625,470	(97,946)
Investment Income	117,625	124,000	88,000	128,000	4,000
Other Revenues	7,300	-	-	-	-
Total Revenues	7,711,835	7,847,416	7,574,837	7,753,470	(93,946)
Expenditures					
Personnel	558,044	636,097	629,875	670,594	34,497
Contractual	6,602,418	7,373,066	7,154,260	7,205,568	(167,498)
Commodities	454	-	-	-	-
Other Charges	12,515	9,860	7,975	12,835	2,975
Transfers Out	250,000	250,000	250,000	250,000	-
Total Expenditures	7,423,431	8,269,023	8,042,110	8,138,997	(130,026)
Surplus/(Deficit)	288,403	(421,607)	(467,273)	(385,527)	36,080

Insurance and Risk Fund Revenue Line Item Budget

Revenues	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Charges for Service					
440425 - Reimbursements	1,920	-	-	-	-
480210 - Insurance from Other Funds	1,701,675	1,587,856	1,587,856	1,437,412	(150,444)
480220 - Health Premiums - Employees	768,019	845,330	828,737	737,537	(107,793)
480230 - Insurance Premiums - Village	3,519,257	3,645,703	3,644,403	3,848,351	202,648
480240 - Insurance Premiums - Retirees	916,047	964,029	887,771	1,010,842	46,813
480250 - Insurance Premiums - Library	606,219	616,220	499,041	495,756	(120,464)
480270 - Insurance Recoveries	66,619	50,000	24,751	50,000	-
480280 - Dental Insurance Premiums - Employees	-	-	-	34,122	34,122
480355 - Reimbursements - Library	7,155	14,278	14,278	11,450	(2,828)
Total Charges for Service	7,586,910	7,723,416	7,486,837	7,625,470	(97,946)
Investment Income					
460120 - Interest - Investment	117,625	124,000	88,000	128,000	4,000
Total Investment Income	117,625	124,000	88,000	128,000	4,000
Other Revenues					
470999 - Miscellaneous Revenue	7,300	-	-	-	-
Total Other Revenues	7,300	-	-	-	-
Total Insurance and Risk Revenues	7,711,835	7,847,416	7,574,837	7,753,470	(93,946)

Insurance and Risk Fund Expenditure Line Item Budget

Insurance and Risk	2018	2019	2019	2020	2020 Bud.
	Actual	Budget	Estimate	Budget	vs.
					2019 Bud.
Personnel					
511110 - Regular Salaries	119,877	169,615	194,246	174,695	5,080
511290 - Insurance Opt-Out	144,206	159,150	141,566	147,150	(12,000)
514110 - FICA Payments	13,710	19,441	15,326	22,140	2,699
514210 - IMRF Payments	24,617	9,503	9,946	15,709	6,206
514310 - Unemployment Benefits	22,773	20,000	25,000	25,000	5,000
514410 - Health Insurance	6,701	8,466	8,466	8,417	(49)
514420 - Dental Reimbursement	179,264	187,222	186,325	227,483	40,261
515300 - Incentives and Recognition	46,898	62,700	49,000	50,000	(12,700)
Total Personnel	558,044	636,097	629,875	670,594	34,497
Contractual					
521230 - Medical Services	-	6,280	3,658	-	(6,280)
521290 - Other Professional Services	140,542	189,539	118,925	160,673	(28,866)
522125 - Dues, Memberships, Subscriptions	1,275	1,275	1,330	1,360	85
526030 - General Liability Premiums	208,075	227,107	233,461	247,418	20,311
526035 - Workers' Comp Premiums	107,564	124,982	117,270	123,587	(1,395)
526070 - Insurance Premiums	5,646,435	5,892,486	5,800,951	5,894,628	2,142
526100 - Insurance - Excess Liability	41,524	66,024	65,547	69,480	3,456
526140 - Property/Casualty Claims	404,988	233,844	250,457	194,606	(39,238)
526160 - Workers' Comp Claims	52,015	631,529	562,661	513,816	(117,713)
Total Contractual	6,602,418	7,373,066	7,154,260	7,205,568	(167,498)
Commodities					
531155 - Other Supplies/Tools	454	-	-	-	-
Total Commodities	454	-	-	-	-
Other Charges					
540300 - Training	12,515	9,860	7,975	12,835	2,975
Total Other Charges	12,515	9,860	7,975	12,835	2,975
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	7,423,431	8,269,023	8,042,110	8,138,997	(130,026)

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 2020 budgeted adjustment is an expense in the amount of \$96,174.

In 2019, the Village established a Health Insurance 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. Most of the consultant's recommendations will be implemented in the 2020 plan year. Due to better than anticipated experience on the PPO plan, the health insurance changes in 2020 will have a nominal impact on the 2020 budget, with an increase of \$2,142 over the 2019 budget.

Revenues

Charges for Services

Insurance from Other Funds 480210 **\$1,437,412**

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 **\$737,537**

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 **\$3,848,351**

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 **\$1,010,842**

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 **\$495,756**
 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 **\$50,000**
 Accounts for funds recovered from an outside party that has damaged Village property. Accounts for funds recovered by the Village from an outside party through subrogation of workers’ compensation and property casualty claims.

Dental Insurance Premiums – Employees 480280 **\$34,122**
 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 **\$11,450**
 Accounts for payments from the Library to the Village to pay for employee wellness incentives. Both the Village and Library participate in an incentive based wellness program. This voluntary program involves employees completing a wellness assessment and receiving a monthly monetary incentive payment based on biometric outcomes. These incentives are paid by the Village on a monthly basis. On a bi-annual basis, the Village charges the Library for their portion of the incentive payments and program administrative costs. Those revenues are recorded in this account.

Investment Income

Interest – Investments 460120 **\$128,000**
 Accounts for interest earned on cash within fund balance.

Expenditures

Personnel Expenditures

Regular Salaries 511110 **\$174,695**
 Accounts for a portion of the salary expense of the Assistant Village Manager, (3) Assistant to the Village Manager positions, and the Human Resources Generalist as seen below. The 2020 budget includes a 2.5% increase for all positions. 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%	-	-	-	-
(3) Assistant to the Village Manager	15%	40%	30%	5%	5%	5%
Human Resources Generalist	30%	70%	-	-	-	-

Insurance Opt-Out 511290 **\$147,150**
 Accounts for the payments made to full-time employees that are eligible for the Village’s health insurance but decline coverage.

FICA Payments 514110 **\$22,140**

Accounts for the cost of FICA payments for both the Village’s health insurance opt-out program and the Wellness program.

IMRF Payments 514110 **\$15,709**

Accounts for the employer’s share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions related to the salaries and the Insurance Opt-Out program. The 2020 employer rate is 12.27% of IMRF wages. The 2020 rate is 28.6% higher than the 2019 rate of 9.54%.

Unemployment Benefits 514310 **\$25,000**

Accounts for the cost of unemployment benefits for eligible former employees.

Health Insurance 514410 **\$8,417**

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. In 2020, the total premiums for the HMO plans increased 9.67% and the PPO plan decreased 13% as a result of plan design changes.

Dental Reimbursement 514420 **\$227,483**

Accounts for dental premiums and claims under the MetLife PPO Dental Program.

Incentives and Recognition 515300 **\$50,000**

Accounts for the cost of the Village and Library Wellness program incentives paid to participating employees. The Library reimburses the Village for their incentives and the Intergovernmental Personnel Benefit Cooperative (IPBC) offsets a portion of the expense for the program.

	Qty	Unit Cost	Total
Village Wellness Program Employee Incentives	1	\$41,500	\$41,500
Library Wellness Program Employee Incentives	1	\$8,500	\$8,500
TOTAL			\$50,000

Contractual Expenditures

Other Professional Services 521290 **\$160,673**

Accounts for the cost of professional services related to the Village’s health insurance, wellness program, and risk management.

Service	Qty	Unit Cost	Total
Risk – Third Party Claims Administrator	1	\$44,891	\$44,891
Risk – Actuarial Study	1	\$7,200	\$7,200
Risk – Insurance Broker Services	1	\$25,250	\$25,250
Risk – Insurance Renewal Consultant	1	\$6,000	\$6,000
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	\$20,000	\$20,000
Health – Annual Patient-Centered Outcomes Research Institute Fees assessed by the IRS	1	\$45	\$45

Service	Qty	Unit Cost	Total
Health – Administration for Flexible Spending Accounts and Health Reimbursement Accounts	12	\$1,110	\$13,320
Health – COBRA Coverage Administration	4,176	\$0.65	\$2,714
Health – Retiree Billing Administration	48	\$4.50	\$216
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 – Section 125 Plan Evaluation to be performed by employee benefit attorney	1	\$10,000	\$10,000
Health – EAP Services for part-time employees	14	\$3	\$42
Wellness – Flu Shots and Employee Assessments (\$30 per shot)	200	\$30	\$6,000
Wellness – Village Annual Program fees for Wellness Program Vendor	1	\$8,300	\$8,300
Wellness – Library Annual Program fees for Wellness Program Vendor	1	\$1,700	\$1,700
Wellness – Wellness Program - Wellness activities organized by Village Wellness Committee that support the employee health and wellness.	1	\$3,000	\$3,000
		TOTAL	\$160,673

Dues, Memberships, and Subscriptions 522125 \$1,360

Accounts for the cost of annual memberships for the Illinois Self Insurance Association and the National Safety Council.

General Liability Premiums 526030 \$247,418

Accounts for the cost of the Village’s annual insurance premiums for General Liability Insurance (\$246,568) and the Village Manager Bond (\$850).

Workers’ Compensation Premiums 526035 \$123,587

Accounts for the cost of Village’s annual insurance premiums for Workers’ Compensation Liability Insurance (\$111,587), payment to the Illinois Second Injury Fund based on actual claims experience (\$5,000), and the annual Workers’ Compensation Audit (\$7,000).

Insurance Premiums 526070 \$5,894,628

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	Total
HMO Blue Advantage Premiums for Active Glenview Employees	\$405,904
HMO Blue Advantage Premiums for Active Library Employees	\$6,241
HMO Blue Advantage Premiums for Retirees	\$13,692
HMO Illinois Premiums for Active Glenview Employees	\$2,028,694
HMO Illinois COBRA Premiums	\$33,254
HMO Illinois Premiums for Active Library Employees	\$176,391
HMO Illinois Premiums for Retirees	\$296,804

Plan	Total
HMO Illinois Premiums for Public Safety Employee Benefits Act (PSEBA) Recipients	\$13,692
PPO Premiums for Active Glenview Employees	\$1,682,995
PPO Premiums for Active Library Employees	\$420,609
PPO Premiums for Retirees	\$178,583
PPO Premiums for Public Safety Employee Benefits Act (PSEBA) Recipients	\$112,995
Medicare Supplemental Plan	\$488,509
Life Insurance Premiums for Village provided \$50,000 Policy	\$19,122
Life Insurance Premiums for Library provided \$50,000 Policy	\$4,781
Premiums for Additional Life Insurance Coverage	\$12,362
TOTAL	\$5,894,628

Excess Liability Insurance Premiums 526100 **\$69,480**

Accounts for the cost of Village's annual insurance premiums for Excess Liability Insurance.

Property/Casualty Claims 526140 **\$194,606**

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.

	Amount
Property/Casualty - Claims	\$109,034
Property/Casualty - Legal	\$70,000
Incurred but not Reported (IBNR)	\$15,572
TOTAL	\$194,606

This figure is then divided up between Property/Casualty and Workers' Compensation accounts.

Workers' Compensation Claims 526160 **\$513,816**

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	\$417,100
Workers' Compensation - Legal	\$50,000
Incurred but not Reported (IBNR)	\$46,716
TOTAL	\$513,816

Other Charges

Training 540300 **\$12,835**

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
Illinois Self-Insured Association Workers' Compensation Seminar Registration	1	\$325	\$325
WC Training (ISIA Nuts and Bolts) Registration	2	\$375	\$750
Risk Management/Workers' Compensation Supervisor Training	4	\$1,500	\$6,000
Public Works Safety Coordinator Employee and Supervisor Training	4	\$750	\$3,000
		TOTAL	\$12,835

Transfers Out

Transfer to Corporate Fund 590100

\$250,000

Accounts for the transfer of a portion of excess fund balance to the Corporate Fund.

Facility Repair and Replacement Fund Summary

FRRF	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Charges For Services	1,062,428	1,107,390	1,107,390	1,108,316	926
Investment Income	28,854	17,000	47,000	42,000	25,000
Other Revenues	4,202	-	-	-	-
Transfers In	195,674	-	-	-	-
Total Revenues	1,291,158	1,124,390	1,154,390	1,150,316	25,926
Expenditures					
Personnel	11,201	16,766	16,898	17,722	956
Contractual	41,856	1,481,003	612,169	535,059	(945,944)
Capital Outlay	153,106	106,360	180,738	101,236	(5,124)
Transfers Out	36,066	-	-	-	-
Total Expenditures	242,230	1,604,129	809,805	654,017	(950,112)
Surplus/(Deficit)	1,048,928	(479,739)	344,585	496,299	976,038

Facility Repair and Replacement Fund Revenue Line Item Budget

Revenues	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Charges for Service					
440425 - Reimbursements	67,728	-	-	-	-
480335 - FRRF Charges	960,082	1,018,020	1,018,020	1,027,257	9,237
480345 - Architecture/Contingency Charges	34,618	89,370	89,370	81,059	(8,311)
Total Charges for Service	1,062,428	1,107,390	1,107,390	1,108,316	926
Investment Income					
460120 - Interest - Investment	28,854	17,000	47,000	42,000	25,000
Total Investment Income	28,854	17,000	47,000	42,000	25,000
Other Revenues					
470999 - Miscellaneous Revenue	4,202	-	-	-	-
Total Other Revenues	4,202	-	-	-	-
Transfers In					
490550 - Transfer from Commuter Parking	195,674	-	-	-	-
Total Transfers In	195,674	-	-	-	-
Total FRRF Revenues	1,291,158	1,124,390	1,154,390	1,150,316	25,926

Facility Repair and Replacement Fund Expenditure Line Item Budget

FRRF	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Personnel					
511110 - Regular Salaries	9,068	13,121	13,220	13,449	328
514110 - FICA Payments	678	1,004	1,011	1,029	25
514210 - IMRF Payments	1,101	1,252	1,278	1,650	398
514410 - Health Insurance	354	1,389	1,389	1,594	205
Total Personnel	11,201	16,766	16,898	17,722	956
Contractual					
521130 - Architectural Services	14,356	339,863	275,285	148,059	(191,804)
521290 - Other Professional Services	-	-	-	50,000	50,000
522215 - Building Repairs	27,500	1,141,140	336,884	337,000	(804,140)
Total Contractual	41,856	1,481,003	612,169	535,059	(945,944)
Capital Outlay					-
550040 - Building Improvements	153,106	106,360	180,738	101,236	(5,124)
Total Capital Outlay	153,106	106,360	180,738	101,236	(5,124)
Transfers Out					
590410 - Transfer To Cap Project Fund	36,066	-	-	-	-
Total Transfers Out	36,066	-	-	-	-
Total FRRF Expenditures	242,230	1,604,129	809,805	654,017	(950,112)

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 2020 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 \$1,108,316

Accounts for the annual charges for service that are calculated by department based on the accumulated reserve needs per asset.

Investment Income

Interest – Investment 460120 \$42,000

Accounts for interest earned on cash within fund balance.

Expenditures

Personnel Expenditures

Regular Salaries 511110 \$13,449

Accounts for a portion of the salary expense for the positions listed below. The 2020 budget includes a 2.5% salary adjustment for these positions.

Salary Allocation by Fund							
Position	Corp	STAF	Water	Wholesale Water	Sanitary Sewer	Ins. & Risk	FRRF
(3) Assistant to the Village Manager	40%	-	30%	5%	5%	15%	5%

FICA Payments 514110 \$1,029

Accounts for the employer FICA (Social Security (6.2%) and Medicare (1.45%)) payments applied to the FICA salaries.

IMRF Payments 514210**\$1,650**

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 2020 employer rate is 12.27% of IMRF wages. The 2020 rate is 28.6% higher than the 2019 rate of 9.54%.

Health Insurance 514410**\$1,594**

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. In 2020, the total premiums for the HMO plans increased 9.67% and the PPO plan decreased 13% as a result of plan design changes.

Contractual Expenditures**Architectural Services 521130****\$148,059**

Accounts for architectural service fees. \$75,000 is directed to the Fire Station 8 construction project design services. The balance is used to determine work specifications for improvements to building and facilities. Often, the projects require written technical specifications for publicly bid work. Architectural service budgets are very helpful to staff who are responsible for completing the improvement projects.

Other Professional Services 521290**\$50,000**

Accounts for the facilities evaluation study to be performed by a consultant in 2020. The last assessment of Village facilities was in 2014.

Building Repairs 522215**\$337,000**

Accounts for the following projects:

Building Repairs Project Description	2020 Budget
Fire Station 8	\$25,000
Reserve for Emergency Repairs/Plumbing Only	
Fire Station 13	\$115,000
Epoxy Floor Coverings, Air conditioning	
Fire Station 14	\$115,000
Epoxy Floor Coverings, Air conditioning	
Public Works	\$12,000
Doors, fiberglass, pedestrian (including magnetic lock system)	
West Pump Station	\$70,000
Mold remediation	
	\$337,000

Capital Outlay**Building Improvements 550040****\$101,236**

Accounts for the following improvements:

Project Description	2020 Budget
Unplanned/Emergency Replacements	\$25,000
Asphalt Removal and Replacement at the Depot North Lot	\$35,057
Asphalt Removal and Replacement at the Grove Lot	\$41,179
Total	\$101,236

Special Tax Allocation Fund Summary

Special Tax Allocation Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Taxes	34,341,818	34,133,766	34,751,361	35,098,875	965,109
Charges For Services	123,682	125,139	124,033	125,001	(138)
Intergovernmental	62,236	-	-	-	-
Investment Income	640,013	438,000	730,700	534,800	96,800
Other Revenues	517,714	180,000	180,000	180,000	-
Total Revenues	35,685,463	34,876,905	35,786,094	35,938,676	1,061,771
Expenditures					
Personnel	340,381	344,801	336,216	348,222	3,421
Contractual	22,620,554	21,352,520	21,104,547	21,577,192	224,672
Commodities	66,047	114,250	93,200	84,789	(29,461)
Other Charges	7,979,069	8,011,257	8,011,257	6,685,349	(1,325,908)
Interfund Charges	299,948	17,436	17,436	18,094	658
Transfers Out	1,420,533	97,309	86,196	-	(97,309)
Total Expenditures	32,726,532	29,937,573	29,648,852	28,713,646	(1,223,927)
Surplus/(Deficit)	2,958,931	4,939,332	6,137,242	7,225,030	2,285,698

Special Tax Allocation Fund Revenue Line Item Budget

STAF	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Taxes					
410150 - Incremental Property Taxes	35,226,845	34,133,766	35,012,259	35,098,875	965,109
410155 - Property Taxes Incremental/Prior	(885,027)	-	(260,898)	-	-
Total Taxes	34,341,818	34,133,766	34,751,361	35,098,875	965,109
Charges for Services					
440425 - Reimbursements	98,737	100,633	99,527	100,641	8
440635 - Lease Fees	24,945	24,506	24,506	24,360	(146)
Total Charges for Services	123,682	125,139	124,033	125,001	(138)
Intergovernmental					
450190 - Misc. Intergovernmental	62,236	-	-	-	-
Total Intergovernmental	62,236	-	-	-	-
Investment Income					
460110 - Interest - Savings	21,829	18,000	10,700	10,800	(7,200)
460120 - Interest - Investment	548,184	420,000	720,000	524,000	104,000
460130 - Interest Income on Loans/Notes	70,000	-	-	-	-
Total Investment Income	640,013	438,000	730,700	534,800	96,800
Other Revenues					
470951 - Service Fees	482,871	180,000	180,000	180,000	-
470999 - Miscellaneous Revenue	34,843	-	-	-	-
Total Other Revenues	517,714	180,000	180,000	180,000	-
STAF Revenue Total	35,685,463	34,876,905	35,786,094	35,938,676	1,061,771

Special Tax Allocation Fund Line Item Budget

STAF	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Personnel					
511110 - Regular Salaries	242,328	254,379	247,632	252,436	(1,943)
511120 - Part Time Salaries	115	-	454	300	300
511130 - Temporary/Seasonal Salaries	11,323	9,430	7,507	7,000	(2,430)
511210 - Overtime Salaries	282	-	605	450	450
511270 - Vacation Buy Back	1,966	1,700	1,080	1,500	(200)
512110 - Deferred Comp	3,082	3,056	3,079	3,132	76
512120 - Auto Allowance	3,787	3,600	3,628	3,600	-
514110 - FICA Payments	17,503	18,315	18,297	20,989	2,674
514210 - IMRF Payments	30,127	24,722	24,335	31,635	6,913
514410 - Health Insurance	29,868	29,599	29,599	27,180	(2,419)
Total Personnel	340,381	344,801	336,216	348,222	3,421
Contractual					
521140 - Audit Services	2,386	3,587	2,792	3,359	(228)
521200 - Engineering Services	-	10,000	-	10,000	-
521205 - Finance & Accounting Services	-	46,350	46,350	47,972	1,622
521210 - Financial Advisor Services	-	10,000	6,000	10,000	-
521215 - Information Technology Services	-	18,475	17,544	22,456	3,981
521220 - Landscape Services	-	170,000	66,109	318,902	148,902
521270 - Traffic Engineering Services	-	10,000	-	10,000	-
521290 - Other Professional Service	110,629	71,852	74,687	124,189	52,337
521295 - PW Outsourced Svcs & Contract Mgmt	155,296	179,470	125,000	-	(179,470)
521520 - Legal Service/Retainer	5,665	20,000	10,000	10,000	(10,000)
522115 - Cell Phone Service & Equipment	3,547	4,175	4,334	4,399	224
522120 - Document Destruction	-	-	-	65	65
522125 - Dues, Memberships, Subscriptions	19	-	-	236	236
522145 - Postage	1,697	4,000	4,000	4,000	-
522150 - Printing And Publishing	791	3,000	2,000	3,000	-
522160 - Software Licensing	8,466	17,637	18,086	17,186	(451)
522170 - Telephone	4,454	6,112	5,085	4,223	(1,889)
522210 - Building Maintenance	21,871	31,651	35,000	33,000	1,349
522270 - Parking Deck Maintenance	-	63,000	20,000	20,000	(43,000)
522285 - Snow and Ice Maintenance	285,333	359,500	290,000	318,694	(40,806)
526110 - Make-Whole Payments	22,020,399	20,323,711	20,377,560	20,615,511	291,800
Total Contractual	22,620,554	21,352,520	21,104,547	21,577,192	224,672
Commodities					
531070 - Computer/Printer/Copier Toner	-	-	-	1,429	1,429
531080 - Electronic Eqpt & Supplies	-	-	-	610	610
531110 - General Office Supplies	67	-	-	-	-
531155 - Operational Supplies	2,850	3,500	3,000	3,000	(500)
531230 - Uniforms/Shoes	135	250	100	250	-
531235 - Electricity	56,697	75,000	65,000	65,000	(10,000)
535050 - Other Supplies Tools	6,298	35,500	25,100	14,500	(21,000)
Total Commodities	66,047	114,250	93,200	84,789	(29,461)

STAF	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Other Charges					
540030 - Bond Interest	738,183	604,800	604,800	429,300	(175,500)
540031 - Loan Interest	48,924	24,495	24,495	-	(24,495)
540040 - Bond Principal	5,660,000	5,850,000	5,850,000	6,030,000	180,000
540210 - MWRD Service Fees	225,000	225,000	225,000	225,000	-
540225 - Loan Principal	1,305,938	1,305,937	1,305,937	-	(1,305,937)
540230 - Paying Agent Fees	1,025	525	525	525	-
540300 - Training	-	500	500	524	24
Total Other Charges	7,979,069	8,011,257	8,011,257	6,685,349	(1,325,908)
Interfund Charges					
560010 - CERF Charges	9,446	11,622	11,622	11,056	(566)
560070 - General Liability Insurance	6,204	4,784	4,784	5,866	1,082
560080 - Interest Expense	283,188	-	-	-	-
560100 - Risk Management Fixed Charges	1,110	1,030	1,030	1,172	142
Total Interfund Charges	299,948	17,436	17,436	18,094	658
Transfers Out					
590100 - Transfer to Corporate Fund	297,321	-	-	-	-
590246 - Transfer to Glen Capital Projects	1,123,212	97,309	86,196	-	(97,309)
Total Transfers Out	1,420,533	97,309	86,196	-	(97,309)
STAF Expenditure Total	32,726,532	29,937,573	29,648,852	28,713,646	(1,223,927)

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 \$35,098,875

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%.

Charges for Services

Reimbursements 440425 \$100,641

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 2020 invoice will be based on the actual CPI January 2019 to January 2020 increase, or 2%, whichever is less.

Lease Fees 440635 \$24,360

Accounts for monthly lease payments from the Kohl Children's Museum. The 2020 budget of \$24,360 is based on the agreed upon payment schedule between the Village and the museum.

Investment Income

Interest – Savings 460110 **\$10,800**

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 \$10,800.

Interest – Investment 460120 **\$524,000**

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. Interest rates have begun to level off and even slightly decline during 2019. As a result, the budget of \$524,000 is lower than the 2019 estimate of \$720,000.

Other Revenues

Service Fees 470951 **\$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 2020, the Village will receive \$180,000 from the Willow Creek Community Church.

Expenditures

Personnel Expenditures

Regular Salaries 511110 **\$252,436**

Accounts for the portion of the salary expense for the full-time positions listed below allocated to STAF. The 2020 budget includes a 2.5% increase for all positions.

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 **\$300**

Accounts for estimated time spent by part-time staff canvassing for The Glen TIF Census.

Temporary/Seasonal Employees 511130 **\$7,000**

Accounts for the seasonal support to the Natural Resource Manager for special projects, maintenance and studies of natural areas.

Overtime Salaries 511210 **\$450**

Accounts for estimated time spent by full-time staff canvassing for The Glen TIF Census.

Vacation Buy Back 511270 **\$1,500**
 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 2020 budget is based on a three-year trend.

Deferred Compensation 512110 **\$3,132**
 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 **\$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 **\$20,989**
 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 **\$31,635**
 Accounts for the same portion of the positions listed above for the employer’s IMRF pension contributions (2020 rate is 12.27%; up from the 2019 rate of 9.54%).

Health Insurance 514410 **\$27,180**
 Accounts for the same portion of the employer’s Health Insurance coverage contribution for the positions listed above in regular salaries. The Village offers employees choices among three plans which include two HMO options and one PPO option. In 2020, the premiums for the HMO plans increased 9.67% and the PPO plan decreased 13% as a result of the plan design changes.

Contractual Expenditures

Audit Services 521140 **\$3,359**
 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 2019 Baker Tilly – Audit Services	4%	\$44,468	\$1,790
FY 2019 Baker Tilly – Single Audit Services/Federal Grant	4%	\$4,684	\$190
FY 2019 Baker Tilly – State of IL Comptroller’s Report	4%	\$1,496	\$50
FY 2019 Baker Tilly – GATA Grant Audit	4%	\$1,750	\$70
FY 2019 Glen TIF Compliance Report	100%	\$1,039	\$1,039
FY 2019 Continuing Disclosure Bond Series 2012A	100%	\$220	\$220
Total			\$3,359

Engineering Services 521200 **\$10,000**
 Accounts for outside engineering services for currently unassigned projects within The Glen, such as stormwater mitigation studies.

Finance & Accounting Services 521205**\$47,972**

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 2020 budget is proposed as a 3.5% base contract increase, for a total contract amount of \$1,199,311, with the STAF allocation being \$47,972.

Financial Services Fund Allocation	
Corporate Fund	85%
Waukegan/Golf TIF Fund	0.5%
Special Tax Allocation Fund	4%
Water Fund	6%
Wholesale Water Fund	1.5%
Commuter Parking Fund	1%
Sanitary Sewer Fund	2%
	100%

Financial Advisor Services 521210**\$10,000**

Accounts for financial advisor services related to currently undetermined, potential debt issuances, financings, or debt related matters.

Information Technology Service 521215**\$22,456**

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. The STAF share of the 2020 \$690,964 costs is \$22,456, or 3.25%.

Landscape Services 521220**\$318,902**

Accounts for the cost of Village owned median maintenance, monthly general landscaping services, monthly landscape services for The Glen Town Center, natural area maintenance, and the Patriot Boulevard median landscaping project. The Patriot Boulevard project was scheduled to be completed in 2019; however, due to weather the new plantings will be more viable if installed in the spring so this is being rebudgeted in 2020.

Service Description	Unit Measure	Qty	Unit Cost	Amount
Median restoration maintenance	Annual	1	\$8,000	\$8,000
Monthly landscape services for The Glen Town Center	Monthly	12	\$4,000	\$48,000
General landscaping monthly maintenance (mowing, watering, etc.) for locations within The Glen TIF – 9% of contract is allocated to STAF	Monthly	12	\$1,884	\$22,613
Natural areas maintenance	Varies	Varies	Varies	\$136,398
Landscaping in Patriot Boulevard medians	N/A	N/A	N/A	\$103,891
			Total	\$318,902

Traffic Engineering Services 521270**\$10,000**

Accounts for traffic studies for currently unassigned projects within The Glen, such as intersection and roadway analyses.

Other Professional Services 521290**\$124,189**

The 2020 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%	\$208,964	\$6,791
Photogrammetric Mapping	3.25%	\$17,437	\$567
Wiring Contract - Electrical wiring for IT	3.25%	\$1,000	\$33
Document Scanning Contract	3.25%	\$25,000	\$812
Tyler Reporting Services	3.25%	\$7,500	\$244
Performance Metric/Budget Tracking/Dashboard	3.25%	\$20,000	\$650
Applicant Tracking Implementation Services	3.25%	\$6,000	\$195
GIS/GPS Field Data Collection Project	8.30%	\$79,673	\$6,600
The Glen Town Center banner and tree lighting	100%	\$60,000	\$60,000
Pavement sweeping services	100%	\$10,000	\$10,000
Navy Park Fountain maintenance and repairs	100%	\$8,091	\$8,091
Janitorial services contract	100%	\$20,000	\$20,000
Lauterbach & Amen LLP Census Fee NTE	100%	\$5,625	\$5,625
Other professional services if needed			\$4,375
TOTAL			\$124,189

Public Works Outsourced Services and Contract Mgmt 521295**\$0**

Previously accounted for the outsourced professional services under the Baxter Woodman contract to manage the maintenance of natural areas within the Village, including wetlands, north and south Navy ditches and the shores of Lake Glenview. The Baxter and Woodman contract was reviewed in 2019 and services previously managed by them will now be managed by Public Works in 2020.

Legal Services 521520**\$10,000**

Accounts for legal fees if needed.

Cell Phone Service & Equipment 522115**\$4,399**

The FY 2020 budget of \$135,783 for cell phones was projected based on the average FY 2019 expenditures, plus a 2% increase for taxes and account changes. The FY 2020 budget is 4.7% less than the FY 2019 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)	4%	\$124,000	\$4,030
Cellular emergency phones and Board Epacket service (AT&T)	3.25%	\$10,000	\$325
Pacific Telecom	3.25%	\$1,350	\$44
TOTAL			\$4,399

Document Destruction 522120**\$65**

Accounts for destruction service of approved archives; The STAF share of the 2020 \$2,000 cost is \$65, or 3.25%; this account was not previously in the STAF budget.

Dues, Memberships, and Subscriptions 522125 **\$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 **\$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 mailing of approximately 1,800 households, a second 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 **\$3,000**

Accounts for printing and publishing costs related to the annual Glen TIF census and various other.

Software Licensing 522160 **\$17,186**

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%	\$499,829	\$16,244
GovIT Strategic Plan Projects	3.25%	\$2,500	\$81
Annual Timekeeping Software Maintenance	3.25%	\$26,500	\$861
TOTAL			17,186

Telephone 522170 **\$4,223**

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 2019 expenditures, reduced by savings from renegotiated contracts. The charges are allocated across funds based on general technology resource demands. The 2020 STAF budget of \$4,223 represents 3.25% of the cost of most general telephone services.

Building Maintenance 522210 **\$33,000**

Accounts for maintenance costs of Village-owned facilities listed below. The 2020 budget is based on a three-year average and increases in contractual services.

	<u>Amount</u>
Parking decks elevator maintenance inspections	\$3,000
North parking garage elevator, fire alarm and sprinkler maintenance and testing	\$15,000
South parking garage elevator, fire alarm and sprinkler maintenance and testing	\$15,000
TOTAL	\$33,000

Parking Deck Maintenance 522270 **\$20,000**

Accounts for annual deck parking inspections conducted by a licensed structural engineering firm. The firm will provide a structural condition report based on site visit evaluations. The 2020 budget is based on previous estimates for similar work performed by a consultant or engineering firm.

Snow & Ice Maintenance 522285 **\$318,694**

Accounts for plowing, hauling, and salting parking decks, sidewalks and streets within The Glen Town Center. The 2020 budget is based on an annual contract with Tovar.

Make-Whole Payments 526110**\$20,615,511**

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	\$8,037,950
Glenview School District #34	\$6,890,213
Glenview Park District	\$2,066,789
Village of Glenview	\$1,665,425
Glenview Public Library	\$1,090,134
Gallery Park IGA with Glenview Park District	\$675,000
Air Station Prairie IGA with Glenview Park District	\$190,000
TOTAL	\$20,615,511

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**Computer/Printer/Copier Toner 531070****\$1,429**

Accounts for maintenance and supplies for copiers and plotters. The 2020 STAF budget represents 3.25% of the \$44,000 total budget; this account was not previously in the STAF budget.

Electronic Equipment and Supplies 531080**\$610**

Accounts for maintenance of the municipal center camera and doors. The 2020 STAF budget represents 3.25% of the \$18,765 total budget; this account was not previously in the STAF budget.

Operational Supplies 531155**\$3,000**

Accounts for supplies to support operations, such as fish stock and supplies for Lake Glenview Bridge. The 2020 budget is based on a three-year average.

Uniforms/Shoe 531230**\$250**

Accounts for the annual Glen TIF Census taker shirts. The 2020 budget is kept flat with the 2019 budget.

Electricity 531235**\$65,000**

Accounts for electricity for the elevators at both the North and South parking decks; the 2020 budget is based on a three-year average.

Other Supplies/Tools 535050**\$14,500**

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	\$7,000
North parking deck	\$7,000
Annual Glen TIF Census taking	\$500
TOTAL	\$14,500

Other Charges**Bond Interest 540030****\$429,300**

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.

Loan Interest 540031 **\$0**

Previously accounted for the annual interest expense for the \$6.5 million five-year loan from Glenview State Bank. This loan was for the remaining balance of the \$28.125M Parcel 24 business loan with Glenview State Bank less the land sale proceeds of Parcel 24. Parcel 24 was the 44-acre Navy Disposition Parcel that the Village purchased in 2006 and resold in 2014. The loan was fully paid off in 2019.

Bond Principal 540040 **\$6,030,000**

This is the annual principal payment for the Series 2012A bond per the bond repayment schedule.

MWRD Service Fees 540210 **\$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.

Loan Principal 540225 **\$0**

Previously accounted for the annual principal payment for the \$6.5 million five-year loan from Glenview State Bank. The loan was fully paid off in 2019.

Paying Agent Fees 540230 **\$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 **\$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 2020 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 **\$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 **\$5,866**

Accounts for the portion of the property and liability insurance costs allocated to STAF.

Risk Management Fixed Charges 560100 **\$1,172**

Accounts for the portion of the worker's compensation insurance costs allocated to STAF.

Transfers Out

Transfer to Glen Capital Projects Fund 590246 **\$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 are 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.

Waukegan/Golf TIF Fund Summary

Waukegan/Golf TIF Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Taxes	1,525,617	1,556,130	1,553,778	1,553,778	(2,352)
Investment Income	46,511	36,350	50,200	49,600	13,250
Total Revenues	1,572,128	1,592,480	1,603,978	1,603,378	10,898
Expenditures					
Personnel	8,444	8,341	8,549	9,183	842
Contractual	263,186	316,648	305,630	322,040	5,392
Other Charges	703,058	701,158	701,158	701,940	782
Total Expenditures	974,688	1,026,147	1,015,337	1,033,163	7,016
Surplus/(Deficit)	597,441	566,333	588,641	570,215	3,882

Waukegan Golf TIF Revenue Line Item Budget

Waukegan/Golf TIF	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Taxes					
410150 - Incremental Property Taxes	1,525,617	1,556,130	1,553,778	1,553,778	(2,352)
Total Taxes	1,525,617	1,556,130	1,553,778	1,553,778	(2,352)
Investment Income					
460110 - Interest - Savings	27,310	36,000	10,000	9,600	(26,400)
460120 - Interest - Investment	19,200	350	40,200	40,000	39,650
Total Investment Income	46,511	36,350	50,200	49,600	13,250
Waukegan/Golf TIF Revenue Total	1,572,128	1,592,480	1,603,978	1,603,378	10,898

Waukegan Golf TIF Expenditure Line Item Budget

Waukegan/Golf TIF	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Personnel					
511110 - Regular Salaries	6,380	6,380	6,610	6,868	488
514110 - FICA Payments	448	488	436	525	37
514210 - IMRF Payments	775	609	639	843	234
514410 - Health Insurance	841	864	864	947	83
Total Personnel	8,444	8,341	8,549	9,183	842
Contractual					
521140 - Audit Services	1,088	1,909	1,909	1,505	(404)
521205 - Finance & Accounting Services	-	5,794	5,794	5,997	203
521290 - Other Professional Service	3,665	12,500	5,000	10,000	(2,500)
526112 - Per Capita Tuition Charge	258,433	296,445	292,927	304,538	8,093
Total Contractual	263,186	316,648	305,630	322,040	5,392
Other Charges					
540030 - Bond Interest	107,308	95,408	95,408	81,190	(14,218)
540040 - Bond Principal	595,000	605,000	605,000	620,000	15,000
540230 - Paying Agent Fees	750	750	750	750	-
Total Other Charges	703,058	701,158	701,158	701,940	782
Waukegan/Golf TIF Expenditure Total	974,688	1,026,147	1,015,337	1,033,163	7,016

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 **\$1,553,778**
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%. This neutral growth rate for Tax Year 2019 collected in 2020 was established based on a minimal increase in equalized assessed value from Tax Year 2017 (\$22,227,121) to Tax Year 2018 (\$22,254,887).

Investment Income

Interest – Savings 460110 **\$9,600**

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 \$9,600.

Interest – Investment 460120 **\$40,000**

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. Interest rates have begun to level off and even slightly decline during 2019. As a result, the budget of \$40,000 is lower than the 2019 estimate of \$40,200.

Expenditures

Personnel Expenditures

Regular Salaries 511110 **\$6,868**

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. The FY 2020 budget includes a 2.5% increase

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 **\$525**

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 **\$843**

Accounts for the same portion of the employer’s IMRF pension contributions (2020 rate is 12.27%; up from 9.54% in 2019) for the Deputy Director of Administrative Services position listed above.

Health Insurance 514410 **\$947**

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 among three plans which include two HMO options and one PPO option. In 2020, the premiums for the HMO plans increased 9.67% and the PPO plan decreased 13% as a result of the plan design changes.

Contractual Expenditures

Audit Services 521140

\$1,505

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	85%
Waukegan/Golf TIF Fund	0.5%
Special Tax Allocation Fund	4%
Water Fund	6%
Wholesale Water Fund	1.5%
Commuter Parking Fund	1%
Sanitary Sewer Fund	2%
	100%

	Quantity	Unit Cost	Total
FY 2019 Baker Tilly – Audit Services	0.5%	\$44,468	\$220
FY 2019 Baker Tilly – Single Audit Services/Federal Grant	0.5%	\$4,684	\$20
FY 2019 Baker Tilly – State of IL Comptroller’s Report	0.5%	\$1,496	\$6
FY 2019 Waukegan/Golf TIF Compliance Report	100%	\$1,039	\$1,039
FY 2019 Continuing Disclosure Bond Series 2013B	100%	\$220	\$220
	Total		\$1,505

Finance & Accounting Services 521205

\$5,997

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; 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 2020 is proposed as a 3.5% base contract increase, for a total contract amount of \$1,199,311, with the Waukegan/Golf TIF Fund allocation being \$5,997.

Other Professional Services 521290

\$10,000

The 2020 budget includes an unassigned general professional services budget of \$10,000 for unforeseen requirements. The \$2,500 for a TIF Advisor to complete the Annual TIF Comptroller’s Report is no longer required as this has been absorbed within the Lauterbach & Amen services.

Per Capita Tuition Charge 526112

\$304,538

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 calculations are based on the net residential TIF revenue of \$761,345, which is the estimated amount to be received in 2019. 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.

	Amount
Elementary School District 34	\$205,563
Charge High School District 219	\$98,975
TOTAL	\$304,538

Other Charges

Bond Interest 540030

\$81,190

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. For 2020, the interest expense for Bond Series 2013B is \$81,190.

Bond Principal 540040

\$620,000

For 2020, the principal payment for Bond Series 2013B is \$620,000 per the debt repayment schedule.

Paying Agent Fees 540230

\$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 2020, the annual fee for Bond Series 2013B is \$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 2020 budget includes funds to purchase equipment, including ceramic plates for officers.

Police Special Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Investment Income	575	565	565	565	-
Total Revenues	575	565	565	565	-
Expenditures					
Capital Outlay	2,826	12,700	10,096	15,000	2,300
Total Expenditures	2,826	12,700	10,096	15,000	2,300
Surplus/(Deficit)	(2,250)	(12,135)	(9,531)	(14,435)	(2,300)

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	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Investment Income	3,557	4,000	4,000	4,000	-
Other Revenues	120,049	100,000	119,285	120,000	20,000
Total Revenues	123,606	104,000	123,285	124,000	20,000
Expenditures					
Contractual	11,936	10,830	13,684	14,460	3,630
Commodities	63,511	99,170	99,170	99,170	-
Total Expenditures	75,447	110,000	112,854	113,630	3,630
Surplus/(Deficit)	48,159	(6,000)	10,431	10,370	16,370

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 2020 budgeted expenditures are \$2,211,923.

Corporate Purpose Bonds Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Investment Income	16,513	14,505	21,705	21,905	7,400
Transfers In	2,259,032	2,201,582	2,201,582	2,209,982	8,400
Total Revenues	2,275,545	2,216,087	2,223,287	2,231,887	15,800
Expenditures					
Contractual	-	1,320	440	440	(880)
Other Charges	2,207,683	2,203,083	2,203,083	2,211,483	8,400
Transfers Out	(504)	-	-	-	-
Total Expenditures	2,207,178	2,204,403	2,203,523	2,211,923	7,520
Surplus/(Deficit)	68,367	11,684	19,764	19,964	8,280

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	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Investment Income	(3,507,513)	5,350,000	6,647,823	5,550,000	200,000
Other Revenues	751,474	973,775	697,927	736,313	(237,462)
Contributions & Transfers	2,470,705	2,448,009	2,448,009	3,428,510	980,501
Total Revenues	(285,334)	8,771,784	9,793,759	9,714,823	943,039
Expenditures					
Personnel	4,607,357	5,346,081	4,934,506	5,126,004	(220,077)
Contractual	143,258	208,934	138,102	151,913	(57,021)
Total Expenditures	4,750,616	5,555,015	5,072,608	5,277,917	(277,098)
Surplus/(Deficit)	(5,035,950)	3,216,769	4,721,151	4,436,906	1,220,137

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	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Investment Income	(3,834,919)	6,100,000	7,015,219	6,000,000	(100,000)
Other Revenues	814,043	986,997	816,461	861,367	(125,630)
Contributions & Transfers	4,048,725	4,027,492	4,027,492	5,112,536	1,085,044
Total Revenues	1,027,849	11,114,489	11,859,172	11,973,903	859,414
Expenditures					
Personnel	5,995,055	7,075,589	6,223,853	6,441,380	(634,209)
Contractual	222,119	306,739	217,079	238,787	(67,952)
Total Expenditures	6,217,174	7,382,328	6,440,932	6,680,167	(702,161)
Surplus/(Deficit)	(5,189,326)	3,732,161	5,418,240	5,293,736	1,561,575

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	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Investment Income	28,850	23,000	24,000	28,000	5,000
Other Revenues	1,354	-	-	-	-
Total Revenues	30,204	23,000	24,000	28,000	5,000
Expenditures					
Transfers Out	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Surplus/(Deficit)	30,204	23,000	24,000	28,000	5,000

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	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Taxes	338,121	362,801	369,333	358,372	(4,430)
Investment Income	5,863	7,150	4,650	4,650	(2,500)
Total Revenues	343,984	369,951	373,983	363,022	(6,930)
Expenditures					
Other Charges	239,328	230,771	230,771	226,280	(4,491)
Transfers Out	450,309	112,515	113,632	112,369	(146)
Total Expenditures	689,637	343,286	344,403	338,649	(4,637)
Surplus/(Deficit)	(345,653)	26,665	29,580	24,373	(2,293)

Glenview Water Fund Summary

Glenview Water Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Licenses & Permits	204,391	152,140	104,800	102,700	(49,440)
Charges For Services	14,394,782	15,123,469	13,704,558	14,205,531	(917,938)
Investment Income	57,294	100,000	110,000	86,000	(14,000)
Other Revenues	205,284	175,000	174,082	164,082	(10,918)
Transfers In	124,130	38,977	39,669	290,781	251,804
Total Revenues	14,985,880	15,589,586	14,133,109	14,849,094	(740,492)
Expenditures					
Personnel	2,714,131	2,633,464	2,493,770	2,574,355	(59,109)
Contractual	4,782,551	5,784,970	5,240,959	5,315,371	(469,599)
Commodities	704,945	879,965	739,133	894,204	14,239
Other Charges	1,472,753	715,296	712,024	870,872	155,576
Capital Outlay	4,872	5,500	1,500	-	(5,500)
Interfund Charges	873,594	901,960	901,960	820,529	(81,431)
Capital Projects	2,349,803	4,769,808	4,431,333	4,908,600	138,792
Total Expenditures	12,902,648	15,690,963	14,520,679	15,383,930	(307,033)
Surplus/(Deficit)	2,083,232	(101,377)	(387,570)	(534,836)	(433,459)
Ending Cash and Investments	5,579,155	5,477,778	5,191,585	4,656,749	(821,029)

Glenview Water Fund Revenue Line Item Budget

Revenues	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Licenses & Permits					
420330 - Water/Sewer Connection Charges	200,549	150,000	100,000	100,000	(50,000)
420335 - Water Meter	3,072	1,440	3,300	2,000	560
420340 - Water Permit	770	700	1,500	700	-
Total Licenses & Permits	204,391	152,140	104,800	102,700	(49,440)
Charges For Services					
440105 - Water Charges	14,359,059	15,112,469	13,663,326	14,189,531	(922,938)
440115 - Water for Construction	26,116	10,000	40,000	15,000	5,000
440120 - Turn on Charge	1,620	1,000	1,000	1,000	-
440425 - Reimbursements	7,579	-	232	-	-
480270 - Insurance Recoveries	407	-	-	-	-
Total Charges For Services	14,394,375	15,123,469	13,704,558	14,205,531	(917,938)
Investment Income					
460120 - Interest-Investment	57,294	100,000	110,000	86,000	(14,000)
Total Investment Income	57,294	100,000	110,000	86,000	(14,000)
Other Revenues					
470955 - Late Payment Fees	191,608	160,000	160,000	150,000	(10,000)
470999 - Miscellaneous Revenue	13,675	15,000	14,082	14,082	(918)
Total Other Revenues	205,284	175,000	174,082	164,082	(10,918)
Transfers In					
490520 - Transfer From Wholesale Water Func	-	-	-	251,950	251,950
490540 - Transfer From Sewer Fund	93,763	-	-	-	-
490755 - Transfer From SSA Fund	30,367	38,977	39,669	38,831	(146)
Total Transfers In	124,130	38,977	39,669	290,781	251,804
Total Water Fund Revenues	14,985,880	15,589,586	14,133,109	14,849,094	(740,492)

Glenview Water Fund Expenditure Line Item Budget

Glenview Water Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Personnel					
511110 - Regular Salaries	1,684,906	1,801,735	1,656,019	1,724,304	(77,431)
511120 - Part Time Salaries	10,800	12,421	11,069	10,659	(1,762)
511130 - Temporary/Seasonal Salaries	8,130	-	-	-	-
511210 - Overtime Salaries	177,812	155,859	186,481	139,290	(16,569)
511240 - Longevity Pay	24,988	26,186	26,186	25,186	(1,000)
511270 - Vacation Buy Back	2,104	2,200	2,104	2,500	300
512110 - Deferred Comp	2,285	1,474	1,485	1,510	36
512120 - Auto Allowance	2,814	1,800	1,814	1,800	-
514110 - FICA Payments	141,087	152,561	141,079	144,700	(7,861)
514210 - IMRF Payments	234,161	190,166	178,471	232,978	42,812
514212 - Pension Expense - IMRF/GASB 68	132,752	-	-	-	-
514213 - GASB 75 OPEB Expense	4,603	-	-	-	-
514410 - Health Insurance	286,940	288,312	288,312	290,678	2,366
515700 - Certification Pay	750	750	750	750	-
Total Personnel	2,714,131	2,633,464	2,493,770	2,574,355	(59,109)
Contractual					
521140 - Audit Services	1,190	3,477	3,745	3,810	333
521150 - Bank Service Charges	56,979	53,257	58,076	59,441	6,184
521205 - Finance & Accounting Services	-	69,525	69,525	71,959	2,434
521215 - Information Technology Services	-	28,423	26,991	34,549	6,126
521290 - Other Professional Service	179,747	454,605	400,218	228,108	(226,497)
521295 - PW Outsourced Svcs & Contract Mgmt	157,985	172,237	235,000	308,383	136,146
521540 - Outside Litigation	1,177	5,940	2,970	4,125	(1,815)
522115 - Cell Phone Service & Equipment	3,029	6,424	6,668	6,768	344
522120 - Document Destruction	-	-	-	100	100
522125 - Dues, Memberships, Subscriptions	3,752	4,575	2,970	3,228	(1,347)
522145 - Postage	25,717	25,564	28,967	25,470	(94)
522150 - Printing And Publishing	519	1,500	1,500	1,500	-
522155 - Rentals	1,435	2,500	3,500	3,700	1,200
522160 - Software Licensing	57,809	88,293	88,999	126,147	37,854
522170 - Telephone	4,796	9,404	7,825	6,495	(2,909)
522210 - Building Maintenance	31,942	33,863	40,281	30,781	(3,082)
522215 - Building Repairs	4,696	5,000	3,000	10,000	5,000
522225 - Electrical Repairs	656	1,500	1,000	500	(1,000)
522240 - Gas Detector Maintenance	795	7,000	6,000	7,000	-
522245 - Grounds Maintenance	-	800	800	1,500	700
522260 - Mechanical Repairs	-	500	1,000	1,000	500
524025 - East Pump Station Operations	15,766	35,250	11,500	11,500	(23,750)
524040 - Pw Disposal Fees	112,521	117,802	115,000	117,180	(622)
524046 - Locates	11,428	17,840	10,316	103,367	85,527
524060 - Supply And Metering	-	11,000	1,000	3,000	(8,000)
524070 - Water Distribution Costs	213,608	248,000	207,236	336,898	88,898
524075 - Water Purchases	3,892,664	4,363,291	3,900,372	3,802,862	(560,429)
524080 - Pump Station Operations	4,341	17,400	6,500	6,000	(11,400)
Total Contractual	4,782,551	5,784,970	5,240,959	5,315,371	(469,599)
Commodities					
531020 - Asphalt	49,632	52,492	48,000	146,928	94,436
531021 - Concrete	40,912	67,588	67,088	153,620	86,032
531070 - Computer/Printer/Copier Toner	-	-	-	2,200	2,200
531080 - Electronic Eqpt & Supplies	3,653	4,045	4,045	4,983	938

Glenview Water Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
531085 - Eqpt Mnce Repair Supplies	739	1,000	1,000	-	(1,000)
531100 - Fuel	656	4,000	1,000	1,000	(3,000)
531135 - Limestone	74,957	76,500	70,000	54,768	(21,732)
531136 - Topsoil	8,528	8,160	8,000	12,160	4,000
531145 - Natural Gas	10,113	22,000	11,000	11,000	(11,000)
531150 - Operational Parts and Tools	30	-	-	-	-
531155 - Operational Supplies	216,570	280,455	222,000	202,000	(78,455)
531176 - Hydrants	49,164	55,900	45,000	45,000	(10,900)
531200 - Rentals	2,190	2,500	-	-	(2,500)
531205 - Safety Equipment	5,569	16,750	6,450	11,470	(5,280)
531230 - Uniforms/Shoes	8,290	7,375	7,850	9,075	1,700
531235 - Electricity	223,728	265,000	240,000	240,000	(25,000)
535050 - Other Supplies Tools	10,214	16,200	7,700	-	(16,200)
Total Commodities	704,945	879,965	739,133	894,204	14,239
Other Charges					
540031 - Loan Interest	103,972	109,423	109,423	97,610	(11,813)
540110 - Depreciation	1,357,727	-	-	-	-
540195 - Bad Debt Expense	7,038	-	-	-	-
540225 - Loan Principal	-	590,706	590,706	759,479	168,773
540300 - Training	1,794	10,917	10,895	13,783	2,866
540310 - Travel Reimbursement	2,223	4,250	1,000	-	(4,250)
Total Other Charges	1,472,753	715,296	712,024	870,872	155,576
Capital Outlay					
550015 - Machinery & Equipment	4,872	5,500	1,500	-	(5,500)
Total Capital Outlay	4,872	5,500	1,500	-	(5,500)
Interfund Charges					
560010 - CERF Charges	154,430	154,002	154,002	148,046	(5,956)
560040 - FRRF Charges	368,966	380,547	380,547	271,434	(109,113)
560070 - General Liability Insurance	132,971	112,232	112,232	129,421	17,189
560090 - MERF Charges	138,805	179,588	179,588	163,902	(15,686)
560095 - MERF Accident Charges	6,221	-	-	-	-
560100 - Risk Management Fixed Charges	72,201	75,591	75,591	107,726	32,135
Total Interfund Charges	873,594	901,960	901,960	820,529	(81,431)
Capital Projects					
572017 - 2017 Capital Projects	121,619	-	-	-	-
572018 - 2018 Capital Projects	2,228,184	50,000	75,000	-	(50,000)
572019 - 2019 Capital Projects	-	4,719,808	4,356,333	-	(4,719,808)
572020 - 2020 Capital Projects	-	-	-	4,908,600	4,908,600
Total Capital Projects	2,349,803	4,769,808	4,431,333	4,908,600	138,792
Glenview Water Fund Total	12,902,648	15,690,963	14,520,679	15,383,930	(307,033)

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 \$100,000

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 \$100,000 in Water Connection Charges, which is level with the 2019 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 in 2019.

	2017	2018	2019 Estimate	2020 Budget
Water Connection Charges	\$128,332	\$200,549	\$100,000	\$100,000
Percentage Change	-	56.27%	(50.14%)	-

Water Meter 420335 \$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 2020 budget of \$2,000.

Water Permit 420340**\$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. Through ten months of 2019, the Village has received thirty application fees. Therefore, the Village is projecting revenue of \$1,500 in 2019. The Village's 2020 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 2020, resulting in a budget of \$700.

Charges for Services**Water Charges 440105****\$14,189,531**

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 \$1.97/1,000 gallons. This rate is valid through December 2020.

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 Est.	2020 Est.
January	141,425,759	158,920,501	172,871,770	145,607,950	145,607,950
February	194,957,188	133,388,211	142,513,860	136,460,630	136,460,630
March	146,815,737	142,961,974	140,970,683	128,495,920	128,495,920
April	139,803,661	131,080,292	150,853,134	145,726,100	145,726,100
May	181,660,540	180,596,040	175,863,776	151,556,020	151,556,020
June	227,103,183	244,704,876	180,266,995	145,395,490	145,395,490
July	247,356,395	227,567,312	267,787,124	266,700,890	266,700,890
August	270,650,394	237,080,444	243,400,183	240,240,314	240,240,314
September	215,065,045	243,527,334	175,835,796	175,000,000	175,000,000
October	170,694,387	190,508,920	166,005,130	170,000,000	170,000,000
November	143,604,269	141,425,112	134,604,090	135,000,000	135,000,000
December	150,911,294	137,953,188	141,448,290	139,700,739	139,700,739
	2,230,047,852	2,169,714,206	2,092,420,830	1,979,884,053	1,979,884,053
Percentage Billed	85.83%	90.96%	90.80%	90.80%	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 2018, 2019, and 2020 are detailed in the table below:

Village Water Rates			
Meter Size	2018	2019	2020
5/8" & 3/4S" – Fixed Rate	\$9.74	\$12.00	\$14.30
3/4" – Fixed Rate	\$14.25	\$17.13	\$19.90
1" – Fixed Rate	\$22.75	\$26.20	\$29.17
1 1/2" – Fixed Rate	\$48.31	\$59.06	\$69.80
2" – Fixed Rate	\$82.62	\$107.95	\$136.34
3" – Fixed Rate	\$176.36	\$245.93	\$331.50
4" – Fixed Rate	\$288.62	\$421.57	\$595.19
6" – Fixed Rate	\$525.59	\$698.97	\$898.50
8" – Fixed Rate	\$786.21	\$977.53	\$1,174.82
Consumption Rate (per 1,000 gal)	\$6.80	\$6.87	\$7.01
% Change in Consumption Rates	4.62%	1.00%	2.00%
% of Revenues - Fixed Charge	8.30%	10.41%	11.97%

Water Charges are budgeted to be \$14,189,531 in 2020, which is \$526,205 over the 2019 estimated revenues. The budgeted amount takes a conservative approach and assumes no increase in water usage. The 2020 budget projects a steady consumption in gallons purchased along with a 2.00% consumption rate increase.

Water for Construction 440115

\$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. For example, there was a payment of \$17,543 and \$10,420 in 2019. In light of this, the Village is budgeting \$15,000 in receipts for 2020, which is lower than the 2019 estimate of \$40,000. The decrease reflects the possibility that the Village may see less significant one-time payments in 2020 compared to 2019.

	2017	2018	2019 Estimate	2020 Budget
Water for Construction	\$53,202	\$26,116	\$40,000	\$15,000
Percentage Change	-	(50.91%)	53.16%	(62.50%)

Turn on Charge 440120

\$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. Although the average receipts from 2016 to 2018 is \$2,120 per year, the Village is conservatively estimating \$1,000 of receipts for the 2020 budget.

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)

Reimbursements 440425 **\$0**

Accounts for various reimbursements and refunds, including overpayments of invoices for utilities and general supplies. In 2016, there was a one-time \$357,183 reimbursement from the Village of Golf for water connection charges. The Village of Golf began purchasing their water from Glenview in 2016. 2017 and estimated 2018 reimbursements due to overpayments for supplies are \$610 and \$7,579, respectively. There were no reimbursements from 2013 to 2015. Due to how difficult the reimbursements are to predict, the Village does not budget any amount for this line item.

Investment Income

Interest – Investment 460120 **\$86,000**

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Interest rates have begun to level off and even slightly decline during 2019. As a result, the budget of \$86,000 is lower than the 2019 estimate of \$110,000.

Other Revenues

Late Payment Fees 470955 **\$150,000**

Accounts for late fees assessed to water bills that are not paid by the due date. Based on historical fees, the Village is budgeting \$150,000 in 2020. This is slightly lower than the 2019 estimate of \$160,000. Late payment fees vary on a year-to-year basis and are difficult to predict.

	2017	2018	2019 Estimate	2020 Budget
Late Payment Fees	\$168,985	\$191,608	\$160,000	\$150,000
Percentage Change	-	13.39%	(16.50%)	(6.25%)

Miscellaneous Revenue 470999 **\$14,082**

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. The 2020 budget is kept level with the 2019 projection at \$14,082.

Transfers In

Transfer from Wholesale Water Fund 490520 **\$251,950**

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.

Transfer from SSA Fund 490755 **\$38,831**

Accounts for transfers from the Special Service Area Bond Fund for capital projects.

Expenditures

Personnel

Regular Salaries 511110 **\$1,724,304**

Accounts for the portion of the salary expense for the full-time positions listed below allocated to the Water Fund. The 2020 budget includes a 2.5% increase for all positions. The 2020 budget has decreased by four positions (3 MEOs and the Water Utilities Manager) offset by an increase in one position (Deputy Director of PW) and reallocation of the Deputy Director of Admin. Services. The responsibilities of the Water

Utilities Manager and some of the responsibilities of the MEOs are being fulfilled through contractual services.

Salary Allocation by Fund						
Position	Corp	TIF Funds*	Water	Wholesale Water	Sewer	Other Funds
(3) 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	44%		46%	2%	8%	-
Management Analyst II	44%		46%	2%	8%	-
Admin. Coordinator	44%		46%	2%	8%	-
(2) PW Supt.	44%		46%	2%	8%	-
(5) PW Supervisors	44%		46%	2%	8%	-
(2) Field Inspector	44%		46%	2%	8%	-
(20) MEO	44%		46%	2%	8%	-
Facilities Supervisor	68%		21%	-	11%	-
Sr. Facilities Technician	68%		21%	-	11%	-
Facilities Technician	68%		21%	-	11%	-
Dir. of Comm. Dev.	48%	30% - STAF	15%	-	7%	-
Engineering Division Mgr.	40%	20% - STAF	25%	-	15%	-
Village Engineer	60%		25%	-	15%	-
Engineering Project Mgr.	60%		25%	-	15%	-
Engineering Technician	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 \$10,659

Accounts for a portion (15%) of the salary expense for the three part-time Customer Service Representatives. The 2020 budget includes a 2.5% salary increase.

Overtime Salaries 511210 \$139,290

Accounts for a portion of the overtime salary expense for non-exempt personnel allocated to Water. The 2020 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.

Longevity Pay 511240 \$25,186

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 (18 employees) and non-union non-exempt employees with 7 or more years of service hired prior to 7/17/2012 (15 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

1.9% based on prior year change. Longevity is allocated across funds in the same proportions as regular salaries.

Vacation Buy Back 511270 \$2,500

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 2020 budget is based on a three-year trend.

Deferred Compensation 512110 \$1,510

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 \$1,800

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 \$144,700

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 \$232,978

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, OT wages, longevity, vacation buyback, and deferred compensation.

Health Insurance 514410 \$290,678

Accounts for the same portion of the Health Insurance coverage for the positions listed in regular salaries. The Village offers employees choices among three plans which include two HMO options and one PPO option. In 2020, the total premiums for the HMO plans increased 9.67% and the PPO plan decreased 13% as a result of plan design changes.

Certification Pay 515700 \$750

Accounts for the incentive of one employee maintaining a water license per the PW Union contract.

Contractual

Audit Services 521140 \$3,810

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 2020 includes a new line item detail for GATA Audit Services. The total budget for audit services is \$60,173, with a \$3,810 proposed Water Fund FY 2020 budget.

Financial Services Fund Allocation	
Corporate Fund	85%
Waukegan/Golf TIF Fund	0.5%
Special Tax Allocation Fund	4%
Water Fund	6%
Wholesale Water Fund	1.5%
Commuter Parking Fund	1%
Sanitary Sewer Fund	2%
	100%

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.

FY 2020 Audit and Related Reporting	Water Fund Allocation	Total Cost	Water Fund Cost
Audit Services (Baker Tilly)	6%	\$44,468	\$2,680
GATA Grant Audit Services (Baker Tilly)	6%	\$1,750	\$105
Single Audit Services/Federal Grant (Baker Tilly)	6%	\$4,684	\$280
State of IL Comptroller's Report (Baker Tilly)	6%	\$1,496	\$70
Other Post-Employment Benefits Update (Actuary)	15%	\$4,500	\$675
Continuing Debt Disclosure Annual Report (Piper Jaffray)	0%	\$1,100	-
TIF Reports (The Glen and Waukegan/Golf)	0%	\$2,175	-
TOTAL		\$60,173	\$3,810

Bank Service Charges 521150

\$59,441

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 \$92,200, of which the Water Fund supports 65% or \$59,441. For FY 2020, 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 2020 Bank Service Charges	Water Fund Allocation	Total Cost	Water Fund Cost
Ambulance credit card fees	0%	\$1,500	-
American Express	65%	\$9,000	\$5,850
Credit cards	65%	\$77,500	\$50,375
Vanco check processing	83%	\$2,700	\$2,241
Paypal	65%	\$1,500	\$975
TOTAL		\$92,200	\$59,441

Finance & Accounting Services 521205

\$71,959

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 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 2020 is proposed as a 3.5% base contract increase, in the total contract amount of \$1,199,311, with the Water Fund allocation being \$71,959.

Information Technology Services 521215

\$34,549

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.

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 2020 budget proposes \$596,412 with a \$94,552 contingency if there is a change of service provider to pay for a six week onboarding which is the primary reason for the 20% increase.</i>	5%	\$690,964	\$34,549

Other Professional Services 521290

\$228,108

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. This account decreased in 2020 primarily due substantial completion of the Utility Field Data Collection project to enhance the positional accuracy and integrity of the GIS data.

Description	Allocation%	Cost	Amount
Financial Analysis Consulting - Actuary	10%	5,000	\$500
Municipal GIS Partners, Inc.	5%	208,964	\$10,448
GIS Consortium Shared Initiatives	5%	6,344	\$317
Photogrammetric Mapping – 10 quarter sections	5%	17,347	\$872
Utility Field Data Collection	60%	79,673	\$47,804
Document Scanning Contract	5%	25,000	\$1,250
FAMS-XL Water/Sewer Financial Model Consulting Services	83%	1,500	\$1,245
Tyler Reporting Services	5%	7,500	\$375
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%	20,000	\$1,000
Wiring Contract - Electrical wiring for IT	5%	1,000	\$50
Application Tracking Implementation Services	5%	6,000	\$300
Utility Billing Mail and Bill Print Services	83%	16,500	\$13,695
Leak alert mailers thru WaterSmart	83%	2,500	\$2,075
Water Bill Meter Tickets	83%	225	\$187
Supervisory Control and Data Acquisition (SCADA) consulting			\$5,000
SCADA Repair and Replacement (3-year average)			\$5,000
Water Model Update (contractual agreement)			\$20,000
Professional engineering services (est. for unplanned requests)			\$10,000
Cross connection services (contractual agreement)			\$50,000
Large meter testing (contractual agreement)			\$45,000
		TOTAL	\$228,108

PW Outsourced Svcs & Contract Mgmt 521295

\$308,383

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. The 2020 budget includes the Water Operator which was previously fulfilled in-house.

Public Works Outsourced Management Fund Allocation Table

	Corporate	Water	Sanitary	Wholesale Water	Commuter	Glen-TIF	2020 Budget
Contract Management	(40%) \$51,600	(50%) \$64,500	(10%) \$12,900	-	-	-	\$129,000
Sod Restoration	(10%) \$3,948	(80%) \$31,590	(5%) \$1,975	-	(5%) \$1,975	-	\$39,488
General Landscaping	(79%) \$198,492	(9%) \$22,613	-	-	(3%) \$7,538	(9%) \$22,613	\$251,256
Landscaping & Weed Control	(100%) \$30,486	-	-	-	-	-	\$30,486
Landscaping Special Projects	(100%) \$28,800	-	-	-	-	-	\$28,800
Public Works Director	(44%) \$86,852	(46%) \$90,800	(8%) \$15,792	(2%) \$3,948	-	-	\$197,392
Water Operator	-	(80%) \$98,880	-	(20%) \$24,720	-	-	\$123,600
Total Cost	\$400,178	\$308,383	\$30,667	\$28,668	\$9,513	\$22,613	\$800,022

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	\$10,750	\$129,000	\$64,500
Sod restoration services	Hourly	200	\$197.44	\$39,488	\$31,590
General landscape monthly maintenance (mowing, watering, etc.)	Monthly	12	\$20,938	\$251,256	\$22,613
Landscaping and weed control for the floodway buyout properties	Hourly	200	\$152.43	\$30,486	-
Landscaping T*M (special projects)	Hourly	144	\$152.43	\$28,800	-
Public Works Director	Hourly	2,080	\$94.90	\$197,392	\$90,800
Water Operator	Hourly	1,200	\$103	\$123,600	\$98,880
TOTAL				\$800,022	\$308,383

Outside Litigation 521540 \$4,125

Accounts for the cost of labor attorneys for union negotiations, personnel matters and special projects. The Public Works Union contract expired in 2019. Negotiation costs are estimated to be \$10,000 or 40 hours at a rate of \$250/hour. Personnel matters and special projects costs are estimated at \$2,500 or 10 hours at a rate of \$250/hour. These costs are allocated to the Corporate Fund (55% or \$6,875), Water Fund (33% or \$4,125), and Sewer Fund (12% or \$1,500).

Cell Phone Service & Equipment 522115 \$6,768

The FY 2020 budget of \$135,783 for cell phones was projected based on the average FY 2019 expenditures, plus a 2% increase for taxes and account changes. The FY 2020 budget is 4.7% less than the FY 2019 budget. 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%	\$124,000	\$6,200
Cellular emergency phones and Board Epacket service (AT&T)	5%	\$10,000	\$500
Payphone service at depot stations (Pacific Telemanagement)	5%	\$1,350	\$68
Wi-Fi maintenance for depot stations (AT&T)	0%	\$433	-
TOTAL		\$135,783	\$6,768

Document Destruction 522120 **\$100**

The FY 2020 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 **\$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.

Description	Amount
American Water Works Association (AWWA) department membership	\$3,168
Water Operator certification	\$60
TOTAL	\$3,228

Postage 522145 **\$25,470**

Accounts for 83% or \$24,070 of the postage costs for water/sewer utility bills mailed to Village customers and 40% or \$1,400 of the postage machine lease.

Printing and Publishing 522150 **\$1,500**

Accounts for the cost of printing and publishing lead hangers, door tag notifications, meter tickets, and maps. Staff estimates 2020 expenditures will be \$1,500.

Rentals 522155 **\$3,700**

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, staff estimates the 2020 expenditures will be \$3,700.

Software Licensing 522160 **\$126,147**

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.

Proposed additional software for FY 2020 support the following projects: add software to support Performance Metric / Budget Tracking / Dashboards; and a WaterSmart update to the Munis Billing File for UB-CIS upgrade.

Description	Water Fund Allocation	Total Cost	Water Fund Cost
General Software Maintenance	5%	499,829	\$24,991
Tyler Utility Billing Interface and CIS	83%	9,219	\$7,652
WaterSmart Annual Software Maintenance	83%	64,239	\$53,318
FAMS-XL Annual Water/Sewer Financial Model License	83%	3,750	\$3,113
Utility Management Software HD Sensus SAAS Fee (Core & Main)	83%	29,250	\$24,278
GovIT Strategic Plan Projects	5%	2,500	\$125
SCADA Annual Maintenance	100%	7,750	\$7,750
Performance Metric/Budget Tracking/Dashboard Software	5%	60,000	\$3,000
WIN-911 SCADA Support Software	100%	595	\$595
Annual Timekeeping Software Maintenance	5%	26,500	\$1,325
TOTAL			\$126,147

Telephone 522170 **\$6,495**

The FY 2020 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 2019 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 2020 total proposed budget for general voice and data services is \$129,905 of which 5% or \$6,495 is allocated to the Water Fund.

Building Maintenance 522210 **\$30,781**

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	\$1,701	\$1,701
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						\$30,781

Building Repairs 522215 **\$10,000**

Accounts for repairs at pump station facilities. Based on a three-year average, staff estimates 2020 expenditures will be \$10,000.

Electrical Repairs 522225 **\$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 2020 expenditures will be \$500.

Gas Detector Maintenance & Repairs 522240 **\$7,000**

Accounts for payments for gas meter maintenance at the Village's East and West pumps. Based on a three-year average, staff estimates 2020 expenditures will be \$7,000.

Grounds Maintenance 522245**\$1,500**

Accounts for fence repairs as a result of water system maintenance. Based on a three-year average and a 5% allocation, staff estimates 2020 expenditures will be \$1,500.

Mechanical Repairs 522260**\$1,000**

Accounts for the maintenance and repairs to HVAC equipment, generators, elevators and boilers. Based on a three-year average, staff estimates 2020 expenditures will be \$1,000.

East Pump Station Operations 524025**\$11,500**

Accounts for the following services related to the East Pump Station. The 2020 budget is based on the three-year average.

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**\$117,180**

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	\$270	\$162,000	\$32,400	\$113,400	\$16,200
Hauling of spoil-asphalt	Tons	27 tons	\$200	\$5,400	\$1,080	\$3,780	\$540
TOTAL				\$167,400	\$32,480	\$117,180	\$16,740

Locates 524046**\$103,367**Locate Subscription

Accounts for the cost associated with locating underground utilities prior to digging or excavating. The 2020 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
2020 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. This is based on a three-year average of utility callouts.

Locates Services Fund Allocation table	
Corporate (20%)	\$36,902
Water (50%)	\$92,255
Sanitary (20%)	\$36,902
Wholesale (10%)	\$18,451
2020 Budget	\$184,510

Supply & Metering 524060**\$3,000**

Accounts for repair service and maintenance of large meters. Based on a three-year average, staff estimates the 2020 expenditures will be \$3,000.

Water Distribution Costs 524070**\$336,898**

Accounts for service costs related to distributing water including new 2020 outsourcing initiatives of hydrant flushing and valve exercising as shown below:

<u>Service</u>	<u>Amount</u>
Hydrant painting	\$27,412
Leak detection contract (full system leak detection and survey services)	\$40,000
As needed leak detection services outside of contract	\$5,000
Contractor assistance to repair emergency water main breaks	\$140,000
Hydrant flushing	\$47,579
Valve exercising	\$76,907
TOTAL	336,898

Water Purchases 524075**\$3,802,862**

Accounts for an estimate of 1,979,884 gallons of water which is a two-year average of water gallons purchased at rates of \$1.97 and \$1.87 to be purchased from the Village of Wilmette for Glenview's customers. The current water purchase rate of \$1.97 is effective from January 1, 2019 until June 30, 2020. Once the Village begins selling water to Aqua in July of 2020, the water purchase agreement includes rate reduction of five percent. This will result in a reduction in the rate from \$1.97 to \$1.87 beginning in July of 2020. Wilmette will continue to provide a rate increase on January 1st of every odd numbered year.

Pump Station Operations 524080**\$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****\$146,928****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:

Asphalt Fund Allocation Table				
	Corporate	Water	Sanitary	2020 Budget
Hot patch- binder	\$1,692	\$3,384	\$564	\$5,640
Hot patch - surface	\$2,700	\$5,400	\$900	\$9,000
Cold patch	\$12,096	\$18,144	-	\$30,240
Total cost	\$16,488	\$26,928	\$1,464	\$44,880

<u>Hot Patch – Binder</u> (60% Water)			
	Tons	Unit Cost	Total
2017	361	\$43	\$15,552
2018	390	\$50	\$19,500
2019	250	\$47	\$11,750
2020	120	\$47	\$5,640

<u>Hot Patch – Surface</u> (60% Water)			
	Tons	Unit Cost	Total
2017	634	\$47	\$29,798
2018	585	\$54	\$31,590
2019	350	\$50	\$17,500
2020	180	\$50	\$9,000

<u>Cold Patch</u> (60% Water)			
	Tons	Unit Cost	Total
2017	230	\$122	\$28,060
2018	237	\$135	\$32,095
2019	200	\$144	\$28,800
2020	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 first year that these services are being 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 \$120,000 for the Water Fund.

Asphalt Repair Services Fund Allocation table	
Corporate (30%)	\$60,000
Water (60%)	\$120,000
Sanitary (10%)	\$10,000
2020 Budget	\$200,000

Concrete 531021

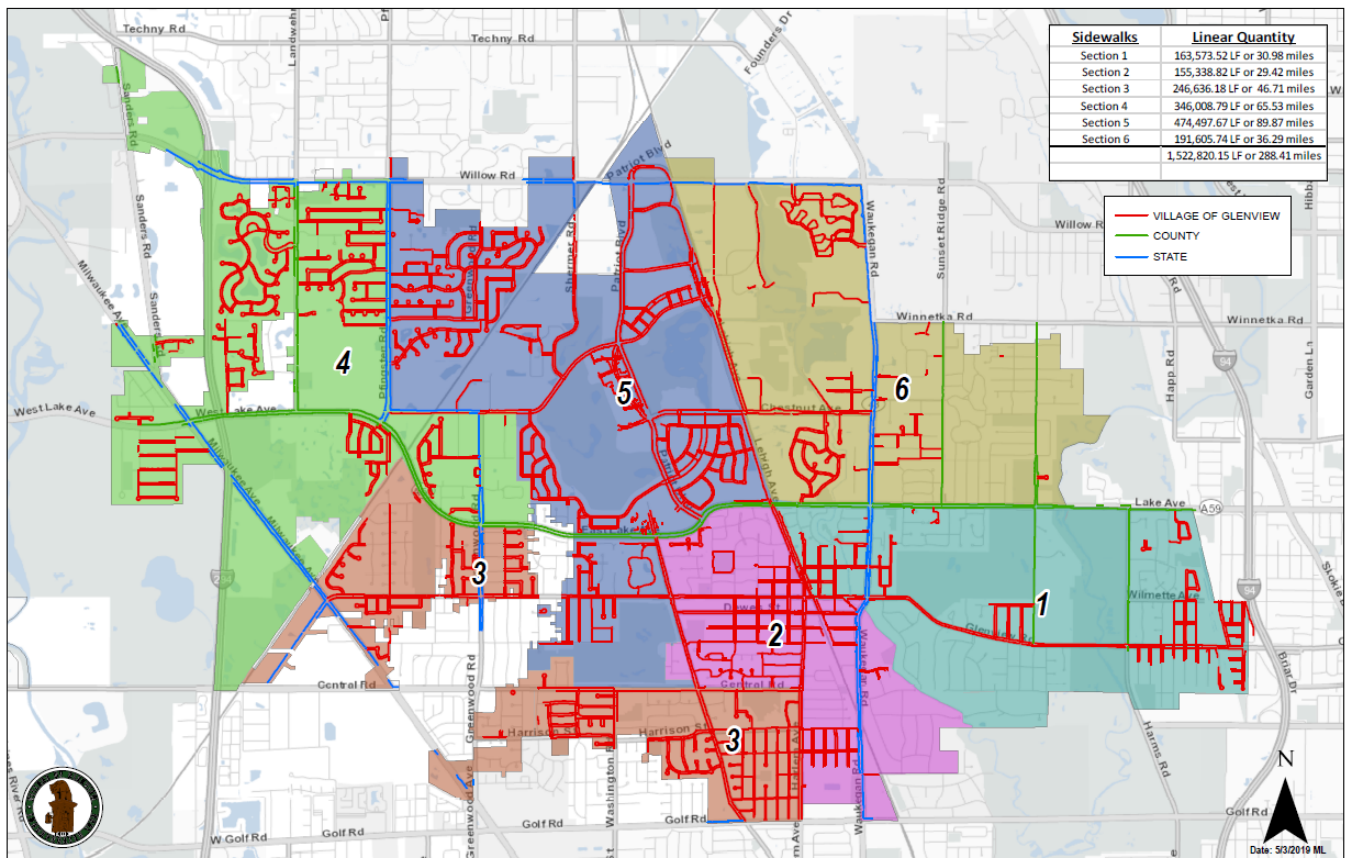
\$153,620

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	\$98,808	\$52,697	\$4,940	\$8,234	\$164,680
Curb	\$28,832	\$15,377	\$1,441	\$2,402	\$48,054
Driveway	\$8,400	\$4,480	\$420	\$700	\$14,000
Pavement Patch	\$80,000	\$42,666	\$4,000	\$6,666	\$133,333
Utility Restoration	\$72,000	\$38,400	\$3,600	\$6,000	\$120,000
Total	\$288,040	\$153,620	\$14,401	\$24,002	\$480,067

Staff has developed a twelve-year program to repair and maintain **sidewalks** and **curbs** within the Village’s limits. It is expected that it will take two years to complete each section. Starting in 2020, Public Works staff will begin surveying section 1 for sidewalk and curb repair. This program will result in an increase in 2020 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 7,000 sq. feet of sidewalk repair outside of Section 1.

Sidewalk Repair				
Program Type	Unit Measure	Qty	Unit Cost	Total
Section-based	Square feet	20,447	\$6.00	\$122,680
Resident request	Square feet	7,000	\$6.00	\$42,000
TOTAL				\$164,680

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 500 feet of curb repair outside of Section 1.

Curb Repair				
Program Type	Unit Measure	Qty	Unit Cost	Total
Section-based	Linear feet	1,636	\$22.50	\$36,804
Resident request	Linear feet	500	\$22.50	\$11,250
TOTAL				\$48,054

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	250	\$56.00	\$14,000

Pavement Patch				
Program Type	Unit Measure	Qty	Unit Cost	Total
Resident request	Square yard	2,222	\$60.00	\$133,333

Utility Restoration Repair				
Program Type	Unit Measure	Qty	Unit Cost	Total
Resident request	Square feet	20,000	\$6.00	\$120,000

Computer/Printer/Copier Toner 531070 \$2,200

Accounts for maintenance and supplies for copiers and plotters. The 2020 Water Fund budget represents 5% of the \$44,000 total budget; this account was not previously in the Water Fund budget.

Electronic Equipment & Supplies 531080 \$4,983

This account includes 22% of the leasing cost of GPS hardware/software in the amount of \$4,045 which is used to track vehicle location.

Eqpt Mnce Repair Supplies 531085 \$0

Equipment maintenance/repair supplies are now included in the operational supplies budget.

Fuel 531100 \$1,000

Accounts for fuel for the Rugen and West Lake pump stations. Based on a three-year average, staff expects 2020 expenditures will be \$1,000.

Limestone 531135**\$54,768**

Accounts for aggregate delivery services for limestone material which is used for property restorations.

Limestone Allocation	
2020 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

Topsoil 531136**\$12,160**

Accounts for topsoil and sand used for property restorations.

Topsoil Allocation	
2020 Budget	\$15,200
Corporate (10%)	\$1,520
Water (80%)	\$12,160
Sanitary (10%)	\$1,520

	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

Natural Gas 531145**\$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 2020 expenditures will be \$11,000.

Operational Supplies 531155**\$202,000**

Accounts for supplies for maintenance of facilities such as batteries, sodium hypochlorite, water testing equipment, and pump house supplies. The 2020 budget is based on the three-year average.

Hardware and small tools	\$10,000
East pump station maintenance and repair	\$5,000
East pump station - Sodium hypochlorite for disinfecting the water at pumping stations	\$7,000
East pump station - Equipment and repair parts	\$7,000
Water distribution - Water repair and replacement parts (structures, lids, and sleeves)	\$120,000
Water supply and metering - Replacement meters and transmitters	\$25,000
Water supply and metering - Meters and Transmitters for new developments (Enclave and Park Place subdivisions)	\$15,000
West pump station - Sodium hypochlorite	\$5,000
West pump station – Equipment and repair parts	\$5,000
West pump station maintenance and repair	\$3,000
TOTAL	\$242,000

Hydrants 531176**\$45,000**

Accounts for the maintenance, repairs and replacement parts for the Village's hydrants. Based on a three year average, staff estimates the 2020 expenditures will be \$45,000.

Safety Equipment 531205**\$11,470**

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 2020 expenditures will be \$11,470.

	<u>Amount</u>
Air monitor device	\$3,600
Prescription safety glasses (12 @ \$35 each)	\$420
Barricades and cones	\$5,850
Gloves, protective eyewear, and disinfection supplies and high visibility vests	\$900
Safety upgrades or supplies for safety improvements or minor repairs	\$500
First aid kits and supplies	\$200
TOTAL	\$11,470

Uniforms Shoe 531230

\$9,075

Accounts for the uniform and boot allowances for certain Public Works employees and special event and seasonal shirts.

	<u>Amount</u>
MEO uniform and boot allowance	\$6,325
Supervisor uniform and boot allowance (5 @ \$450 each)	\$2,250
Superintendent uniform and boot allowance (2 @ \$250 each)	\$500
TOTAL	\$9,075

Electricity 531235

\$240,000

Accounts for electricity for four pumping stations, four interconnections and one elevated tank. The 2020 budget is based on a three-year average.

Other Supplies/Tools

\$0

Other supplies and tools costs are now included in the operational supplies budget.

Other Charges

Loan Interest 540031

\$97,610

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 2020 budget amount is \$108,455 with the Water Fund allocation being \$97,610.

Loan Principal 540225

\$759,479

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 2020 budget amount is \$843,866 with the Water Fund allocation being \$759,479.

Training 540300 **\$13,783**

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 Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Professional seminars	1	\$1,500	\$1,500	\$1,000	\$,1000	\$2,500
CDL renewals	1	\$333	\$333	-	-	\$333
Illinois Public Service Institute	2	\$1,000	\$2,000	-	-	\$2,000
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						\$13,783

Travel Reimbursement 540310 **\$0**

Accounts for travel expenses are now included in the training costs above.

Capital Outlay

Machinery & Equipment 550015 **\$0**

Machinery and equipment costs are now included in the operational supplies budget.

Interfund Charges

CERF Charges 560010 **\$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 **\$271,434**

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 **\$129,421**

Accounts for the portion of the property and liability insurance costs allocated to the Water Fund.

MERF Charges 560090 **\$163,902**

Accounts for charges from the Municipal Equipment Repair Fund (MERF) for maintenance and repair of Water Fund vehicles.

Risk Management Fixed Charges 560100 **\$107,726**

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

Capital Projects

2020 Capital Projects 572020

\$4,908,600

Accounts for the capital project expenditures allocated to the Water Fund. The 2019 budget includes design services, road reconstruction projects, stormwater projects, and water system projects.

Design Services	Amount
CIP Core Design (B&W)	\$159,577
Inspectional Services(B&W)	\$168,062
Total Design Services	\$327,638
<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 Dr. to Carousel Dr.)	\$428,824
Hunter Road & Hunter Court (Heatherfield Ln. to Ferndale Rd.)	\$463,528
Church Street (Grove St to Pine St)	\$209,763
Juniper Road (Wilmette Ave. to Glenview Rd.)	\$488,800
Montgomery Lane (Colfax Ave. to Harrison St.)	\$318,240
Montgomery Lane & Walnut Ct (Colfax Ave. to South of Walnut Ct.)	\$365,040
Longvalley Road (SSA 70 & 98) (Harlem Ave. to Lehigh)	\$282,035
Greenbriar Drive (Greenwood Rd. to Locust Ln.)	\$292,517
Woodland Drive (SSA 96) (Central Rd to Coronet)	\$9,360
Longvalley Road (Woodland Dr. to West End)	\$413,920
Parkview Road (Colfax Ave. to Harrison St.)	\$228,280
Covert Road (Shermer Rd. to Briarhill)	\$124,935
Briarhill Road (Central Rd. to South CDS)	\$181,714
Washington Street (Colfax Ave. to Harrison St.)	\$268,112
Total Road Reconstruction Projects	\$4,075,068
<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>	
Lilac Avenue (Magnolia to Maple Street)	\$505,894
Total Water System Projects	\$505,894
Total Water Fund Capital Projects	\$4,908,600

Glenview Sanitary Sewer Fund Summary

Glenview Sanitary Sewer Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					-
Licenses & Permits	13,413	14,000	12,500	12,500	(1,500)
Charges For Services	2,353,849	2,503,860	2,503,860	2,542,227	38,367
Investment Income	10,317	9,000	12,600	9,000	-
Other Revenues	2,011	-	-	-	-
Transfers In	71,554	70,644	70,801	70,644	-
Total Revenues	2,451,144	2,597,504	2,599,761	2,634,371	36,867
Expenditures					
Personnel	545,815	534,956	514,920	545,603	10,647
Contractual	92,968	228,113	208,917	244,276	16,163
Commodities	28,950	81,938	48,878	84,111	2,173
Other Charges	529,741	77,792	77,792	95,232	17,440
Capital Outlay	-	-	-	-	-
Interfund Charges	149,681	143,168	143,168	134,728	(8,440)
Capital Projects	805,639	1,587,829	1,435,792	1,638,226	50,397
Transfers Out	93,763	-	-	-	-
Total Expenditures	2,246,557	2,653,796	2,429,468	2,742,176	88,380
Surplus/(Deficit)	204,587	(56,292)	170,293	(107,805)	(51,513)
Ending Cash and Investments	1,635,589	1,579,297	1,805,882	1,698,077	118,780

Sewer Fund Revenue Line Item Budget

Revenues	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Licenses & Permits					
420330 - Water/Sewer Connection Charges	10,890	10,000	10,000	10,000	-
420350 - Heatherfield	2,523	4,000	2,500	2,500	(1,500)
Total Licenses & Permits	13,413	14,000	12,500	12,500	(1,500)
Charges For Services					
440110 - Sewer Charges	2,353,849	2,503,860	2,503,860	2,542,227	38,367
Total Charges For Services	2,353,849	2,503,860	2,503,860	2,542,227	38,367
Investment Income					
460120 - Interest-Investment	10,317	9,000	12,600	9,000	-
Total Investment Income	10,317	9,000	12,600	9,000	-
Other Revenues					
470999 - Miscellaneous Revenues	2,011	-	-	-	-
Tota Other Revenues	2,011	-	-	-	-
Transfers In					
490755 - Transfer From SSA Fund	71,554	70,644	70,801	70,644	-
Total Transfers In	71,554	70,644	70,801	70,644	-
Total Sewer Fund Revenues	2,451,144	2,597,504	2,599,761	2,634,371	36,867

Glenview Sanitary Sewer Fund Expenditure Line Item Budget

Glenview Sanitary Sewer Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Personnel					
511110 - Regular Salaries	342,933	366,747	350,218	371,314	4,567
511120 - Part Time Salaries	1,991	2,651	2,723	3,553	902
511130 - Temporary/Seasonal Salaries	1,414	-	-	-	-
511210 - Overtime Salaries	32,113	35,006	33,956	25,790	(9,216)
511240 - Longevity Pay	4,441	4,825	4,825	4,648	(177)
512110 - Deferred Comp	516	535	539	548	13
512120 - Auto Allowance	633	660	665	660	-
514110 - FICA Payments	28,189	31,176	29,729	30,772	(404)
514210 - IMRF Payments	46,260	38,942	37,851	49,637	10,695
514212 - Pension Expense - IMRF/GASB 68	31,597	-	-	-	-
514213 - GASB 75 OPEB Expense	811	-	-	-	-
514410 - Health Insurance	54,916	54,414	54,414	58,681	4,267
Total Personnel	545,815	534,956	514,920	545,603	10,647
Contractual					
521140 - Audit Services	217	959	1,033	1,170	211
521150 - Bank Service Charges	9,632	11,282	11,626	11,899	617
521205 - Finance & Accounting Services	-	23,175	23,175	23,986	811
521215 - Information Technology Services	-	5,685	5,399	6,910	1,225
521290 - Other Professional Service	29,885	110,009	95,256	62,674	(47,335)
521295 - PW Outsourced Svcs & Contract Mgmt	18,366	21,711	23,549	30,666	8,955
521540 - Outside Litigation	428	2,160	2,160	1,500	(660)
522115 - Cell Phone Service & Equipment	560	1,285	1,333	1,354	69
522120 - Document Destruction	-	-	-	20	20
522145 - Postage	5,267	5,236	5,933	5,280	44
522160 - Software Licensing	9,833	16,242	14,599	23,987	7,745
522170 - Telephone	823	1,880	1,565	1,299	(581)
522210 - Building Maintenance	2,532	4,500	1,500	3,000	(1,500)
522240 - Gas Detector Maintenance	265	500	500	500	-
524040 - Pw Disposal Fees	14,301	11,148	10,000	16,740	5,592
524045 - Sewer Collections	-	10,111	10,000	15,000	4,889
524046 - Locates	857	2,230	1,290	38,291	36,061
Total Contractual	92,968	228,113	208,917	244,276	16,163
Commodities					
531020 - Asphalt	855	2,185	2,000	21,464	19,279
531021 - Concrete	-	4,080	4,080	14,401	10,321
531070 - Computer/Printer/Copier Toner	-	-	-	440	440
531080 - Electronic Eqpt & Supplies	294	552	552	740	188
531135 - Limestone	1,619	2,246	2,246	6,846	4,600
531136 - Topsoil	2,668	2,927	2,000	1,520	(1,407)
531145 - Natural Gas	4,761	5,000	5,000	5,000	-
531155 - Operational Supplies	9,759	15,698	13,000	16,200	502
531200 - Rentals	-	500	500	500	-
531205 - Safety Equipment	709	6,900	2,000	2,000	(4,900)
531235 - Electricity	6,171	24,000	15,000	15,000	(9,000)
535050 - Other Supplies Tools	2,113	17,850	2,500	-	(17,850)
Total Commodities	28,950	81,938	48,878	84,111	2,173
Other Charges					
540031 - Loan Interest	26,188	12,158	12,158	10,845	(1,313)
540110 - Depreciation	503,553	-	-	-	-
540225 - Loan Principal	-	65,634	65,634	84,387	18,753
Total Other Charges	529,741	77,792	77,792	95,232	17,440

Glenview Sanitary Sewer Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Capital Outlay					
Interfund Charges					
560010 - CERF Charges	40,100	42,359	42,359	24,827	(17,532)
560040 - FRRF Charges	27,971	30,781	30,781	29,307	(1,474)
560070 - General Liability Insurance	32,084	25,944	25,944	27,858	1,914
560090 - MERF Charges	32,824	29,555	29,555	32,932	3,377
560095 - MERF Accident Charges	2,542	-	-	-	-
560100 - Risk Management Fixed Charges	14,159	14,529	14,529	19,804	5,275
Total Interfund Charges	149,681	143,168	143,168	134,728	(8,440)
Capital Projects					
572016 - 2016 Capital Projects	303	12,612	-	-	(12,612)
572017 - 2017 Capital Projects	158,569	-	-	-	-
572018 - 2018 Capital Projects	646,768	-	18,012	-	-
572019 - 2019 Capital Projects	-	1,575,217	1,417,780	-	(1,575,217)
572020 - 2020 Capital Projects	-	-	-	1,638,226	1,638,226
Total Capital Projects	805,639	1,587,829	1,435,792	1,638,226	50,397
Transfers Out					
590510 - Transfer to Water Fund	93,763	-	-	-	-
Total Transfers Out	93,763	-	-	-	-
Glenview Sanitary Sewer Fund Total	2,246,557	2,653,796	2,429,468	2,742,176	88,380

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 \$10,000

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 2019 projection.

Heatherfield 420350 \$2,500

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 2020 budget, the Village is anticipating these revenues to remain level with the 2019 projection.

Charges for Services

Sewer Charges 440110

\$2,542,227

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.

	2017	2018	2019 Projection	2020 Budget
Sewer Charges	\$2,414,525	\$2,353,848	\$2,503,860	\$2,542,227
Percentage Change	-	(2.51%)	6.37%	1.53%

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 2018, 2019, and 2020 are detailed in the table below:

Village Sewer Rates			
Meter Size	2018	2019	2020
5/8" & 3/4S" – Fixed Rate	\$7.49	\$7.64	\$7.78
3/4" – Fixed Rate	\$10.97	\$10.90	\$10.83
1" – Fixed Rate	\$17.51	\$16.67	\$15.87
1 1/2" – Fixed Rate	\$37.17	\$37.58	\$37.97
2" – Fixed Rate	\$63.56	\$68.68	\$74.17
3" – Fixed Rate	\$135.68	\$156.46	\$180.35
4" – Fixed Rate	\$222.06	\$268.20	\$323.80
6" – Fixed Rate	\$404.36	\$444.68	\$488.80
8" – Fixed Rate	\$604.88	\$621.90	\$639.13
Usage Rate (per 1,000 gal)	\$1.37	\$1.39	\$1.41
% Change in Usage Rates	1.48%	1.46%	1.75%
% of Revenues - Fixed Charge	27%	27%	27%

Investment Income

Interest – Investment 460120

\$9,000

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Interest rates have begun to level off and even slightly decline during 2019. As a result, the budget of \$9,000 is lower than the 2019 estimate of \$12,600.

Contributions & Transfers

Transfer from SSA Fund 490755

\$70,644

Accounts for transfers from the Special Service Area Bond Funds for reimbursement for capital projects.

Expenditures

Personnel

Regular Salaries 511110

\$371,314

Accounts for the portion of the salary expense for the full-time positions listed below allocated to the Sewer Fund. The 2020 budget includes a 2.5% increase for all positions. The 2020 budget has decreased by four positions (3 MEOs and the Water Utilities Manager) offset by an increase in one position (Deputy Director of PW) and reallocation of the Deputy Director of Admin. Services. Some of the responsibilities of the MEOs are being fulfilled through contractual services to allow MEOs to focus on core activities.

Salary Allocation by Fund						
Position	Corp	TIF Funds*	Water	Wholesale Water	Sewer	Other Funds
(3) 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%	-
Deputy Dir. of Public Works	44%		46%	2%	8%	-
Management Analyst II	44%		46%	2%	8%	-
Admin. Coordinator	44%		46%	2%	8%	-
(2) PW Supt.	44%		46%	2%	8%	-
(5) PW Supervisors	44%		46%	2%	8%	-
(2) Field Inspector	44%		46%	2%	8%	-
(20) MEO	44%		46%	2%	8%	-
Facilities Supervisor	68%		21%	-	11%	-
Sr. Facilities Technician	68%		21%	-	11%	-
Facilities Technician	68%		21%	-	11%	-
Dir. of Comm. Dev.	48%	30% - STAF	15%	-	7%	-
Engineering Division Mgr.	40%	20% - STAF	25%	-	15%	-
Village Engineer	60%		25%	-	15%	-
Engineering Project Mgr.	60%		25%	-	15%	-
Engineering Technician	60%		25%	-	15%	-

*TIF Funds include Waukegan/Golf TIF (WGT) and the Special Tax Allocation Fund (STAF)

Part-Time Salaries 511120

\$3,553

Accounts for a portion of the salary expense for the three part-time Customer Service Representatives. The 2020 budget includes a 2.5% salary increase.

Overtime Salaries 511210

\$25,790

Accounts for a portion of the overtime salary expense for non-exempt personnel whose regular salaries are allocated to sewer. The 2020 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.

Longevity Pay 511240 **\$4,648**

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 (18 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 1.9% based on prior year change. Longevity is allocated across funds in the same proportions as regular salaries.

Deferred Comp 512110 **\$548**

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 **\$660**

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 **\$30,772**

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 **\$49,637**

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 **\$58,681**

Accounts for the same portion of the Health Insurance coverage for the positions listed in regular salaries. The Village offers employees choices among three plans which include two HMO options and one PPO option. In 2020, the total premiums for the HMO plans increased 9.67% and the PPO plan decreased 13% as a result of plan design changes.

Contractual

Audit Services 521140 **\$1,170**

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 2020 includes a new line item detail for GATA Audit Services. The total budget for audit services is \$60,173, with a \$1,170 proposed Sewer Fund FY 2020 budget.

Financial Services Fund Allocation	
Corporate Fund	85%
Waukegan/Golf TIF Fund	0.5%
Special Tax Allocation Fund	4%
Water Fund	6%
Wholesale Water Fund	1.5%
Commuter Parking Fund	1%
Sanitary Sewer Fund	2%
	100%

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.

FY 2020 Audit and Related Reporting	Sewer Fund Allocation	Total Cost	Sewer Fund Cost
Audit Services (Baker Tilly)	2%	\$44,468	\$890
GATA Grant Audit Services (Baker Tilly)	2%	\$1,750	\$35
Single Audit Services/Federal Grant (Baker Tilly)	2%	\$4,684	\$90
State of IL Comptroller's Report (Baker Tilly)	2%	\$1,496	\$20
Other Post-Employment Benefits Update (Actuary)	3%	\$4,500	\$135
Continuing Debt Disclosure Annual Report (Piper Jaffray)	0%	\$1,100	-
TIF Reports (The Glen and Waukegan/Golf)	0%	\$2,175	-
TOTAL		\$60,173	\$1,170

Bank Service Charges 521150

\$11,899

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 \$92,200, of which the Sewer Fund supports 13% or \$11,899. For FY 2020, 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 2020 Bank Service Charges	Sewer Fund Allocation	Total Cost	Sewer Fund Cost
Ambulance credit card fees	0%	\$1,500	-
American Express	13%	\$9,000	\$1,170
Credit cards	13%	\$77,500	\$10,075
Vanco check processing	17%	\$2,700	\$459
Paypal	13%	\$1,500	\$195
TOTAL		\$92,200	\$11,899

Finance & Accounting Services 521205

\$23,986

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 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 2020 is proposed as a 3.5% base contract increase, in the total contract amount of \$1,199,311, with the Sewer Fund allocation being \$23,986.

Information Technology Services 521215

\$6,910

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.

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
<i>The IT contract was outsourced in three solicitations in 2007, 2013 and 2019. The FY 2020 budget proposes \$596,412 with a \$94,552 contingency if there is a change of service provider to pay for a six week onboarding which is the primary reason for the 20% increase.</i>	1%	\$690,964	\$6,910

Other Professional Services 521290

\$62,674

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. This account decreased in 2020 primarily due substantial completion of the Utility Field Data Collection project to enhance the positional accuracy and integrity of the GIS data.

Description	Allocation	Cost	Amount
Financial Analysis Consulting - Actuary	5%	\$5,000	\$250
Municipal GIS Partners, Inc.	1%	\$208,964	\$2,090
GIS Consortium Shared Initiatives	1%	\$6,344	\$63
Photogrammetric Mapping – 10 quarter sections	1%	17,347	\$174
Utility Field Data Collection	17%	\$79,673	\$13,318
Document Scanning Contract	1%	\$25,000	\$250
FAMS-XL Water/Sewer Financial Model Consulting Services	17%	\$1,500	\$255
Tyler Reporting Services	1%	\$7,500	\$75
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%	\$20,000	\$200
Wiring Contract - Electrical wiring for IT	1%	\$1,000	\$10
Applicant Tracking Implementation	1%	\$6,000	\$60
Utility Billing Mail and Bill Print Services	17%	\$16,500	\$2,805
Leak alert mailers thru WaterSmart	17%	\$2,500	\$425
Water Bill Meter Tickets	17%	225	\$38
Maintenance and repairs for Heatherfield lift station	100%	\$20,000	\$20,000
Maintenance and repairs for Lake Avenue lift station	100%	\$20,000	\$20,000
		TOTAL	62,674

Public Works Outsourced Management 521295

\$30,666

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	2020 Budget
Contract Management	(40%) \$51,600	(50%) \$64,500	(10%) \$12,900	-	-	-	\$129,000
Sod Restoration	(10%) \$3,948	(80%) \$31,590	(5%) \$1,975	-	(5%) \$1,975	-	\$39,488
General Landscaping	(79%) \$198,492	(9%) \$22,613	-	-	(3%) \$7,538	(9%) \$22,613	\$251,256
Landscaping & Weed Control	(100%) \$30,486	-	-	-	-	-	\$30,486
Landscaping Special Projects	(100%) \$28,800	-	-	-	-	-	\$28,800
Public Works Director	(44%) \$86,852	(46%) \$90,800	(8%) \$15,791	(2%) \$3,948	-	-	\$197,392
Water Operator	-	(80%) \$98,880	-	(20%) \$24,720	-	-	\$123,600
Total Cost	\$400,178	\$308,383	\$30,666	\$28,668	\$9,513	\$22,613	\$800,022

Description	Unit Measure	Qty	Unit Price	Total Cost	Sanitary Cost
Contract management for routine monthly maintenance (10% of contract)	Monthly	12	\$10,750	\$129,000	\$12,900
Sod restoration services (5% of contract)	Hours	200	\$197.44	\$39,488	\$1,975
Public Works Director (8% of contract)	Hours	2,080	\$94.90	\$197,392	\$15,791
TOTAL				\$676,422	\$30,666

Outside Litigation 521540

\$1,500

Accounts for the cost of labor attorneys for union negotiations, personnel matters and special projects. The Public Works Union contract expired in 2019. Negotiation costs are estimated to be \$10,000 or 40 hours at a rate of \$250/hour. Personnel matters and special projects costs are estimated at \$2,500 or 10 hours at a rate of \$250/hour. These costs are allocated to the Corporate Fund (55% or \$6,875), Water Fund (33% or \$4,125), and Sewer Fund (12% or \$1,500).

Cell Phone Service & Equipment 522115

\$1,354

The FY 2020 budget of \$135,783 for cell phones was projected based on the average FY 2019 expenditures, plus a 2% increase for taxes and account changes. The FY 2020 budget is 4.7% less than the FY 2019 budget. The charges are allocated across funds based on general technology resource demands shown on the Information Technology Fund Allocation table.

Cell Phone Service	Sewer Fund Allocation	Total Cost	Sewer Fund Cost
Cellular service for phones and field computers (Verizon)	1%	\$124,000	\$1,240
Cellular emergency phones and Board Epacket service (AT&T)	1%	\$10,000	\$100
Payphone service at depot stations (Pacific Telemanagement)	1%	\$1,350	\$14
Wi-Fi maintenance for depot stations (AT&T)	0%	\$433	-
TOTAL		\$135,783	\$1,354

Document Destruction 522120 **\$20**

The FY 2020 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 **\$5,280**

Accounts for 17% or \$4,930 of the postage costs for water/sewer utility bills mailed to Village customers and approximately 10% or \$350 of the postage machine lease.

Software Licensing 522160 **\$23,987**

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.

Proposed additional software for FY 2020 support the following projects: add software to support Performance Metric / Budget Tracking / Dashboards; and a WaterSmart update to the Munis Billing File for UB-CIS upgrade.

Description	Sewer Fund Allocation	Total Cost	Sewer Fund Cost
General Software Maintenance	1%	499,829	\$4,998
Tyler Utility Billing Interface and CIS	17%	9,219	\$1,567
WaterSmart Annual Software Maintenance	17%	64,239	\$10,921
FAMS-XL Annual Water/Sewer Financial Model License	17%	3,750	\$638
Utility Management Software HD Sensus SAAS Fee (Core & Main)	17%	29,250	\$4,973
GovIT Strategic Plan Projects	1%	2,500	\$25
Performance Metric/Budget Tracking/Dashboard Software	1%	60,000	\$600
Annual Timekeeping Software Maintenance	1%	26,500	\$265
TOTAL			\$23,987

Telephone 522170 **\$1,299**

The FY 2020 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 2019 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 2020 budget of \$1,229 represents 1% of the cost of general voice and data services.

Building Maintenance 522210 **\$3,000**

Accounts for maintenance costs of Village generators. The 2020 budget is based on a three-year average.

Gas Detector Maintenance & Repairs 522240 **\$500**

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 2020 expenditures will be \$500.

Public Works Disposal Fees 524040

\$16,740

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	\$32,400	\$1,080	\$42,000	\$75,480
Water	\$113,400	\$3,780	-	\$117,180
Sanitary	\$16,200	\$540	-	\$16,740
2020 Budget	\$162,000	\$5,400	\$42,000	\$209,400

Description	Contractor	Unit measure	Qty	Unit price	Total cost	Sanitary cost
Hauling of spoil (10%)	G&L Contractor	Tons	600 tons	\$270	\$162,000	\$16,200
Hauling of spoil-asphalt (10%)	G&L Contractor	Tons	27 tons	\$200	\$5,400	\$540
TOTAL					\$209,400	\$16,740

Sewer Collection System 524045

\$15,000

Accounts for emergency contract assistance for lift station pump repairs. The 2020 budget is based on a three-year average.

Locates 524046

\$38,291

Locate Subscription

Accounts for the cost associated with locating underground utilities prior to digging or excavating. The 2020 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
2020 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 \$66,000 for the Sanitary Fund. This is based on a three-year average of utility callouts.

Locates Services Fund Allocation table	
Corporate (20%)	\$36,902
Water (50%)	\$92,255
Sanitary (20%)	\$36,902
Wholesale (10%)	\$18,450
2020 Budget	\$184,510

Commodities

Asphalt 531020

\$21,464

Asphalt material

Accounts for the cost of hot patch (\$1,464) 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:

	Hot patch-binder	Hot patch - surface	Cold patch	Total cost
Corporate	\$1,692	\$2,700	\$12,096	\$16,488
Water	\$3,384	\$5,400	\$18,144	\$26,928
Sanitary	\$564	\$900	-	\$1,464
2020 Budget	\$5,640	\$9,000	\$30,240	\$44,880

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

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

	Tons	Unit Cost	Total
2017	230	\$122	\$28,060
2018	237	\$135	\$32,095
2019	200	\$144	\$28,800
2020	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 first year that these services are being 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 \$20,000 for the Sanitary Fund.

Corporate (30%)	\$60,000
Water (60%)	\$120,000
Sanitary (10%)	\$20,000
2020 Budget	\$200,000

Concrete 531021

\$14,401

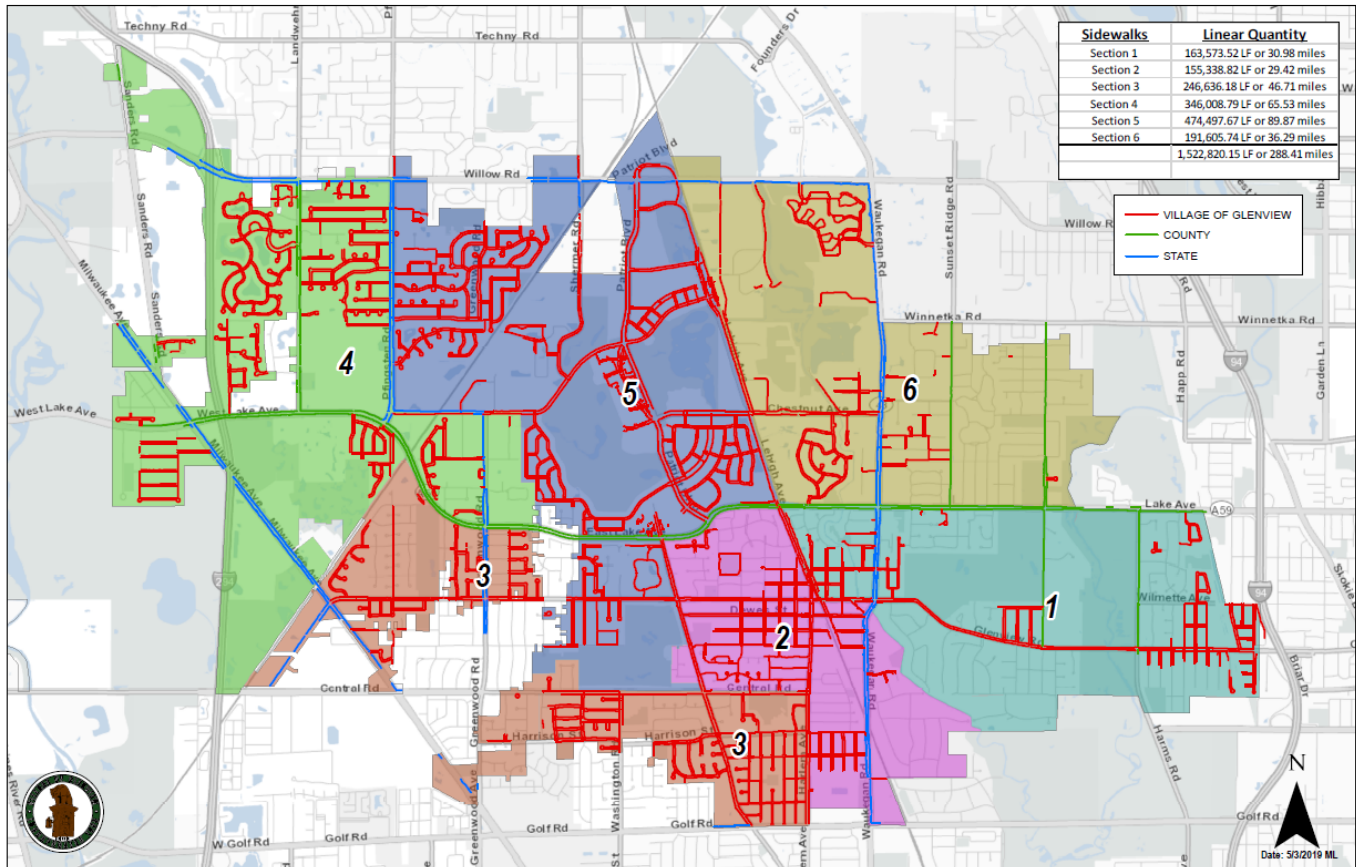
Accounts for the purchase of concrete for repairs to public property.

Concrete Repair Fund Allocation Table

	Corporate (60%)	Water (32%)	Sanitary (3%)	Commuter (5%)	2020 Budget
Sidewalk	\$98,808	\$52,697	\$4,940	\$8,234	\$164,680
Curb	\$28,832	\$15,377	\$1,441	\$2,402	\$48,054
Driveway	\$8,400	\$4,480	\$420	\$700	\$14,000
Pavement Patch	\$80,000	\$42,666	\$4,000	\$6,666	\$133,333
Utility Restoration	\$72,000	\$38,400	\$3,600	\$6,000	\$120,000
Total	\$288,040	\$153,620	\$14,401	\$24,002	\$480,067

Staff has developed a twelve-year program to repair and maintain **sidewalks** and **curbs** within the Village’s limits. It is expected that it will take two years to complete each section. Starting in 2020, Public Works staff will begin surveying section 1 for sidewalk and curb repair. This program will result in an increase in

2020 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 7,000 sq. feet of sidewalk repair outside of Zone 1.

Sidewalk Repair				
Program Type	Unit Measure	Quantity	Unit Price	Total
Zone-based	Square feet	20,447	\$6.00	\$122,680
Resident request	Square feet	7,000	\$6.00	\$42,000
TOTAL				\$164,680

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 500 feet of curb repair outside of Zone 1.

Curb Repair				
Program Type	Unit Measure	Quantity	Unit Price	Total
Zone-based	Linear feet	1,636	\$22.50	\$36,804
Resident request	Linear feet	500	\$22.50	\$11,250
TOTAL				\$48,054

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:

<u>Driveway Repair</u>				
Program Type	Unit Measure	Quantity	Unit Price	Total
Resident request	Square yard	250	\$56.00	\$14,000

<u>Pavement Patch</u>				
Program Type	Unit Measure	Quantity	Unit Price	Total
Resident request	Square yard	2,222	\$60.00	\$133,333

<u>Utility Restoration Repair</u>				
Program Type	Unit Measure	Quantity	Unit Price	Total
Resident request	Square feet	20,000	\$6.00	\$120,000

Computer/Printer/Copier Toner 531070 **\$440**
 Accounts for maintenance and supplies for copiers and plotters. The 2020 Sewer budget represents 1% of the \$44,000 total budget; this account was not previously in the Sewer budget.

Electronic Equipment & Supplies 531080 **\$740**
 Accounts for the Sewer Fund’s 3% share (\$552) of the GPS device cost for the Public Works fleet and 1% of the maintenance of the municipal center camera and doors (\$188).

Limestone 531135 **\$6,846**
 Accounts for aggregate delivery services for limestone material which is used for property restorations.

Limestone Fund Allocation	
Corporate (10%)	\$6,846
Water (80%)	\$54,768
Sanitary (10%)	\$6,846
2020 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

Topsoil 531136 **\$1,520**
 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%)	\$1,520
Water (80%)	\$12,160
Sanitary (10%)	\$1,520
2020 Budget	\$15,200

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

Natural Gas 531145 **\$5,000**

Accounts for a portion of the cost of natural gas for pump station facilities. Staff projects the annual budget based on a four year average. The 2020 budget is based on a three-year average.

Operational Supplies 531155 **\$16,200**

Accounts for supplies for maintenance of facilities such as sewer couplings, manhole flat tops, adjusting rings and various other small supplies. The 2020 budget is based on a three-year average. The increase in expenditures is due to the consolidation of the other supplies and tools budget into operational supplies.

Rentals 531200 **\$500**

Accounts for the cost of renting tools and equipment as needed to support Public Works operations. The 2020 budget is for the rental of a temporary replacement pump.

Safety Equipment 531205 **\$2,000**

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 2020 budget is based on a three-year average.

Electricity 531235 **\$15,000**

Accounts for electricity for Village street lights and lift stations. The 2020 budget is based on a three-year average.

Other Supplies/Tools **\$0**

Other supplies and tools costs are now included in the operational supplies budget.

Other Charges

Loan Interest 540031 **\$10,845**

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 2020 budget amount is \$108,455 with the Sewer Fund allocation being \$10,845.

Loan Principal 540225 **\$84,387**

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 2020 budget amount is \$843,866 with the Sewer Fund allocation being \$84,387.

Interfund Charges

CERF Charges 560010 **\$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 **\$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 **\$27,858**

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

MERF Charges 560090 **\$32,932**

Accounts for charges from the Municipal Equipment Repair Fund (MERF) for maintenance and repair of Sewer Fund vehicles.

Risk Management Fixed Charges 560100 **\$19,804**

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

Capital Projects

2020 Capital Projects 572020 **\$1,638,225**

Accounts for the capital project expenditures allocated to the Sewer Fund. The 2020 budget includes design services, road resurfacing program, road reconstruction projects, and sanitary sewer projects.

Design Services	Sewer Fund Cost
CIP Core Design (B&W)	\$65,722
Inspectional Services(B&W)	\$53,174
Total Design Services	\$118,896
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>	
Westfield Lane (Miller Dr. to Eas CDS)	\$22,322
Miller Drive (Pfingsten Rd. to Westfield Ln.)	\$39,683
Mulberry Lane (Long Rd. to Laramie Ave.)	\$25,356
Beverly Lane (Long Rd. to Laramie Ave.)	\$29,884
Wildberry Drive (Waukegan Rd. to West End)	\$150,907
Laramie Avenue (Glenview Rd. to Wilmette Ave.)	\$74,710
Redwood Lane (Coronet Rd. to East End)	\$20,384
Lindenwood Lane (Rugen Rd. to East End)	\$23,849
Long Road (Glenview Rd. to Wilmette Ave.)	\$73,350
Total Road Resurfacing Program	\$460,445

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 Dr. to Carousel Dr.)	\$60,522
Hunter Road and Hunter Court (Heatherfield Ln. to Ferndale Rd.)	\$117,520
Church Street (Grove St. to Pine St.)	\$164,853
Juniper Road (Wilmette Ave. to Glenview Rd.)	\$140,858
Montgomery Lane and Walnut Court (Colfax Ave. to South of Walnut Ct.)	\$42,640
Greenbriar Drive (Greenwood Rd. to Locust Ln.)	\$85,682
Woodland Drive SSA96 (Central Rd. to Coronet)	\$140,930
Longvalley Road (Woodland Dr. to West End)	\$44,783
Parkview Road (Colfax Ave. to Harrison St.)	\$31,460
Covert Road (Shermer Rd. to Briarhill)	\$24,752
Total Road Reconstruction Projects	\$854,000
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)	\$105,275
Sanitary Sewer Lining (MWRD)	\$59,610
Cost Sharing Program - Overhead Sanitary Conversion	\$40,000
Total Sanitary Sewer Projects	\$204,885
Total Sanitary Sewer Capital Projects	\$1,638,225

Wholesale Water Fund Summary

Wholesale Water Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Charges For Services	2,087,267	2,258,410	2,278,404	3,868,458	1,610,048
Investment Income	5,055	6,000	9,400	9,000	3,000
Other Revenues	698	-	-	-	-
Total Revenues	2,093,020	2,264,410	2,287,804	3,877,458	1,613,048
Expenditures					
Personnel	131,482	145,970	121,643	121,177	(24,793)
Contractual	1,177,364	1,323,467	1,242,124	2,241,833	918,366
Commodities	13,202	16,750	13,350	57,713	40,963
Other Charges	62,816	-	-	-	-
Interfund Charges	20,092	19,289	19,289	20,673	1,384
Transfers Out	865,130	881,334	881,334	1,149,974	268,640
Total Expenditures	2,270,086	2,386,810	2,277,740	3,591,370	1,204,560
Surplus/(Deficit)	(177,066)	(122,400)	10,064	286,088	408,488
Ending Cash and Investments	822,414	700,014	832,478	1,118,566	418,552

Wholesale Water Fund Revenue Line Item Budget

Revenues	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Charges For Services					
440105 - Water Charges	2,087,267	2,258,410	2,278,404	3,868,458	1,610,048
Total Charges For Services	2,087,267	2,258,410	2,278,404	3,868,458	1,610,048
Investment Income					
460120 - Interest-Investment	5,055	6,000	9,400	9,000	3,000
Total Investment Income	5,055	6,000	9,400	9,000	3,000
Other Revenues					
470999 - Miscellaneous Revenue	698	-	-	-	-
Total Other Revenues	698	-	-	-	-
Total Wholesale Water Fund Revenues	2,093,020	2,264,410	2,287,804	3,877,458	1,613,048

Wholesale Water Fund Expenditure Line Item Budget

Wholesale Water Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Personnel					
511110 - Regular Salaries	87,590	104,247	81,174	83,175	(21,072)
511120 - Part Time Salaries	85	175	125	-	(175)
511130 - Temporary/Seasonal Salaries	353	-	-	-	-
511210 - Overtime Salaries	7,556	5,286	7,900	5,800	514
511240 - Longevity Pay	953	995	995	943	(52)
512110 - Deferred Comp	455	399	402	409	10
512120 - Auto Allowance	517	432	435	432	-
514110 - FICA Payments	6,824	8,151	6,413	6,551	(1,600)
514210 - IMRF Payments	12,505	10,582	8,496	11,084	502
514213 - GASB 75 OPEB Expense	258	-	-	-	-
514410 - Health Insurance	14,386	15,703	15,703	12,783	(2,920)
Total Personnel	131,482	145,970	121,643	121,177	(24,793)
Contractual					
521140 - Audit Services	433	840	905	786	(54)
521205 - Finance & Accounting Services	-	17,381	17,381	17,990	609
521290 - Other Professional Service	24,159	23,000	16,500	120,300	97,300
521295 - PW Outsourced Svcs & Contract Mgmt	3,747	3,744	19,000	28,668	24,924
522210 - Building Maintenance	-	355	300	300	(55)
522240 - Gas Detector Maintenance	265	500	500	500	-
524046 - Locates	-	-	-	18,451	18,451
524060 - Supply And Metering	-	1,850	1,800	1,800	(50)
524075 - Water Purchases	1,148,376	1,272,147	1,184,238	2,052,038	779,891
524080 - Pump Station Operations	384	3,650	1,500	1,000	(2,650)
Total Contractual	1,177,364	1,323,467	1,242,124	2,241,833	918,366
Commodities					
531155 - Operational Supplies	23	900	600	500	(400)
531200 - Rentals	-	250	250	250	-
531205 - Safety Equipment	479	600	500	500	(100)
531235 - Electricity	12,701	15,000	12,000	56,463	41,463
Total Commodities	13,202	16,750	13,350	57,713	40,963
Other Charges					
540110 - Depreciation	62,816	-	-	-	-
Total Other Charges	62,816	-	-	-	-
Capital Outlay					
Interfund Charges					
560040 - FRRF Charges	4,746	5,004	5,004	4,244	(760)
560070 - General Liability Insurance	11,232	9,915	9,915	10,726	811
560100 - Risk Management Fixed Charges	4,114	4,370	4,370	5,703	1,333
Total Interfund Charges	20,092	19,289	19,289	20,673	1,384
Transfers Out					
590100 - Transfer to Corporate Fund	325,000	325,000	325,000	325,000	-
590410 - Transfer to Capital Projects Fund	540,130	556,334	556,334	573,024	16,690
590510 - Transfer to Water Fund	-	-	-	251,950	251,950
Total Transfers Out	865,130	881,334	881,334	898,024	16,690
Wholesale Water Fund Total	2,270,086	2,386,810	2,277,740	3,591,370	1,204,560

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

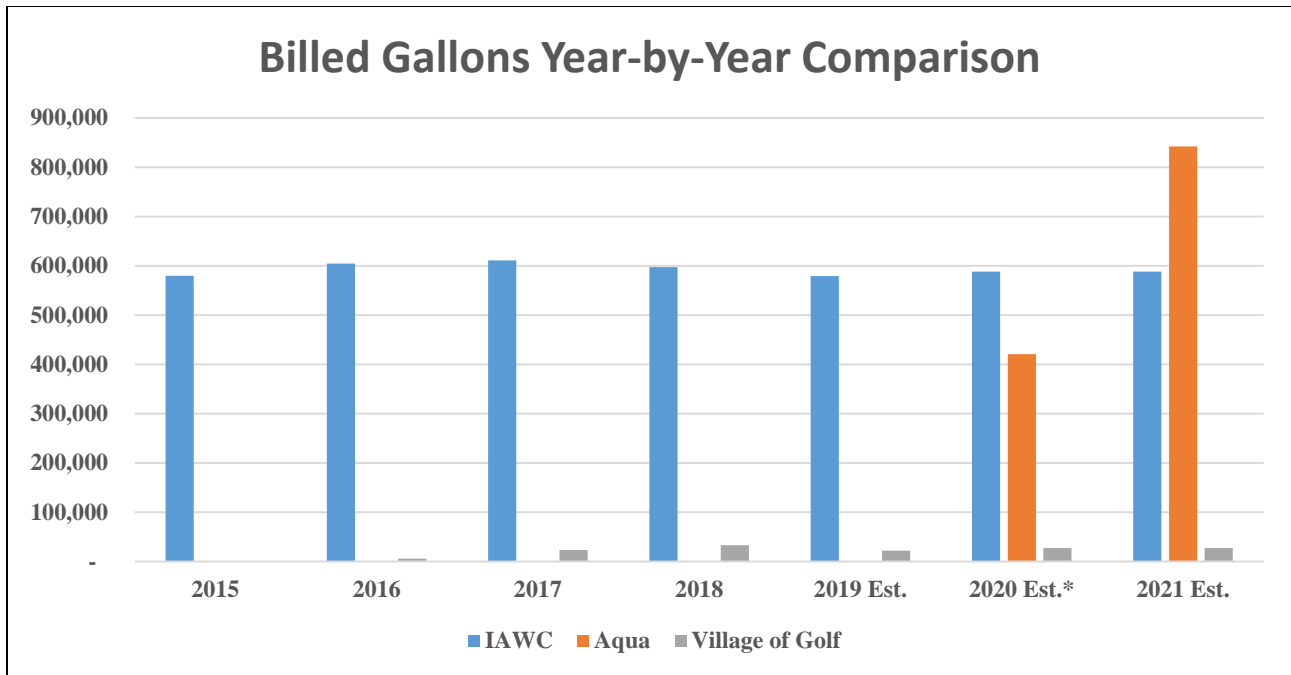
Water Charges 440105

\$3,868,458

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 \$1.97/1,000 gallons. In July of 2020, upon the commencement of selling water to Aqua, the Wilmette water purchase rate will be 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 will result in a reduction in the rate from \$1.97 to \$1.87. 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 2020 estimated number of gallons purchased by Aqua, IAWC and the Village of Golf is 420,961, 588,469 and 27,533, respectively. Aqua's estimated purchased gallons are based on estimates received from Aqua. The IAWC and Village of Golf estimated gallons are based on a two-year average of water gallons purchased. In 2020, Water Charges of \$1,565,380 are budgeted for Aqua, \$2,197,567 are budgeted for IAWC and \$105,511 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

\$9,000

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Interest rates have begun to level off and even slightly decline during 2019. As a result, the budget of \$9,000 is lower than the 2019 estimate of \$9,400.

Expenditures

Personnel

Regular Salaries 511110

\$83,175

Accounts for the Wholesale Water Fund’s portion of the salary expense for the full-time positions listed below. The 2020 budget includes a 2.5% increase for all positions. The 2020 budget has decreased by four positions (3 MEOs and the Water Utilities Manager) offset by an increase in one position (Deputy Director of PW). The responsibilities of the Water Utilities Manager and some of the responsibilities of the MEOs are being fulfilled through contractual services.

Salary Allocation by Fund						
Position	Corporate	Water	Wholesale Water	Sanitary Sewer	Ins. & Risk	FRRF
Village Manager	94%	-	6%	-	-	-
(3) Assist. to the Village Manager	40%	30%	5%	5%	15%	5%
Deputy Dir. of Public Works	44%	46%	2%	8%	-	-
Management Analyst II	44%	46%	2%	8%	-	-
Admin. Coordinator	44%	46%	2%	8%	-	-
(2) PW Supt.	44%	46%	2%	8%	-	-
(5) PW Supervisors	44%	46%	2%	8%	-	-
(2) Field Inspector	44%	46%	2%	8%	-	-
(20) MEO	44%	46%	2%	8%	-	-

Part-Time Salaries 511120	\$0
Previously accounted for a portion of the salary expense for a part-time Customer Service Representative. There are no part-time positions allocated to Wholesale Water in 2020.	
Overtime Salaries 511210	\$5,800
Accounts for a portion of the overtime salary expense for non-exempt personnel whose regular salaries are allocated to Wholesale Water. The 2020 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.	
Longevity Pay 511240	\$943
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 (18 employees) and non-union non-exempt employees with 7 or more years of service hired prior to 7/17/2012 (7 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 1.9% based on prior year change. Longevity is allocated across funds in the same proportions as regular salaries.	
Deferred Compensation 512110	\$409
Accounts for 6% of the deferred compensation given to the Village Manager at 3% of his base salary.	
Auto Allowance 512120	\$432
Accounts for a 6% of the auto allowance given to the Village Manager at \$7,200.	
FICA Payments 514110	\$6,551
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	\$11,084
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, OT wages, longevity, vacation buyback, and deferred compensation.	
Health Insurance 514410	\$12,783
Accounts for the same portion of the Health Insurance coverage for the positions listed in regular salaries. The Village offers employees choices among three plans which include two HMO options and one PPO option. In 2020, the total premiums for the HMO plans increased 9.67% and the PPO plan decreased 13% as a result of plan design changes.	

Contractual

Audit Services 521140

\$786

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 2020 includes a new line item detail for GATA Audit Services. The total budget for audit services is \$60,173, with a \$3,810 proposed Water Fund FY 2020 budget.

Financial Services Fund Allocation	
Corporate Fund	85%
Waukegan/Golf TIF Fund	0.5%
Special Tax Allocation Fund	4%
Water Fund	6%
Wholesale Water Fund	1.5%
Commuter Parking Fund	1%
Sanitary Sewer Fund	2%
	100%

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.

FY 2020 Audit and Related Reporting	Wholesale Fund Allocation	Total Cost	Wholesale Fund Cost
Audit Services (Baker Tilly)	1.5%	\$44,468	\$670
GATA Grant Audit Services (Baker Tilly)	1.5%	\$1,750	\$26
Single Audit Services/Federal Grant (Baker Tilly)	1.5%	\$4,684	\$70
State of IL Comptroller’s Report (Baker Tilly)	1.5%	\$1,496	\$20
Other Post-Employment Benefits Update (Actuary)	0%	\$4,500	-
Continuing Debt Disclosure Annual Report (Piper Jaffray)	0%	\$1,100	-
TIF Reports (The Glen and Waukegan/Golf)	0%	\$2,175	-
TOTAL		\$60,173	\$786

Finance & Accounting Services 521205

\$17,990

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 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 2020 is proposed as a 3.5% base contract increase, in the total contract amount of \$1,199,311, with the Wholesale Water Fund allocation being \$17,990.

Other Professional Services 521290

\$120,300

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.

Description	Unit Measure	Qty	Unit Cost	Amount
Repairs to continuity straps and sample testing in the IAW	As-needed	3	\$5,000	\$15,000
SCADA Integration Service	One-time Project	1	\$53,800	\$53,800
Meter testing for the IAW	As-needed	N/A	\$1,000	\$1,000

Required IEPA sampling (reimbursed by the Village of Golf)	Annual	1	\$500	\$500
Incremental personnel costs related to Aqua (estimated and will be closely monitored as service commences)	As-needed	1	\$50,000	\$50,000
TOTAL				\$120,300

Public Works Outsourced Svcs and Contract Mgmt 521295 \$28,668

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. The 2020 budget includes the Water Operator which was previously fulfilled in-house.

Public Works Outsourced Management Fund Allocation Table

	Corporate	Water	Sanitary	Wholesale Water	Commuter	Glen-TIF	2020 Budget
Contract Management	(40%) \$51,600	(50%) \$64,500	(10%) \$12,900	-	-	-	\$129,000
Sod Restoration	(10%) \$3,948	(80%) \$31,590	(5%) \$1,975	-	(5%) \$1,975	-	\$39,488
General Landscaping	(79%) \$198,492	(9%) \$22,613	-	-	(3%) \$7,538	(9%) \$22,613	\$251,256
Landscaping & Weed Control	(100%) \$30,486	-	-	-	-	-	\$30,486
Landscaping Special Projects	(100%) \$28,800	-	-	-	-	-	\$28,800
Public Works Director	(44%) \$86,852	(46%) \$90,800	(8%) \$15,792	(2%) \$3,948	-	-	\$197,392
Water Operator	-	(80%) \$98,880	-	(20%) \$24,720	-	-	\$123,600
Total Cost	\$400,178	\$308,383	\$30,667	\$28,668	\$9,513	\$22,613	\$800,022

Description	Unit Measure	Qty	Unit Price	Total cost	Wholesale Water cost
Public Works Director (2% of contract)	Hours	2,080	\$94.90	\$197,392	\$3,948
Water Operator (20% of contract)	Hours	1,200	\$103	\$123,600	\$24,720
TOTAL				\$320,992	\$28,668

Building Maintenance 522210 \$300

Accounts for general building maintenance for Citizens (1705 Pfingsten Road) and Citizens Meter (1 E. River Road). Staff estimates 2020 expenditures will be \$300.

Gas Detector Maintenance 522240 \$500

Accounts for air monitor maintenance and repairs, including inspection, testing and maintenance of detection units and sensors. The 2020 budget is kept flat with the 2019 estimate.

Locates 524046**\$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 first year that these services are being performed by a contractor. The estimated annual cost is \$18,451 for the Wholesale Water Fund. This is based on a three-year average of utility callouts.

Locates Services Fund Allocation table	
Corporate (20%)	\$36,902
Water (50%)	\$92,255
Sanitary (20%)	\$36,902
Wholesale (10%)	\$18,451
2020 Budget	\$184,510

Supply & Metering 524060**\$1,800**

Accounts for the maintenance and repair services for Village operated large water meters as needed.

	Total
Repair service and maintenance of large meters	\$800
Annual testing of two master meters	<u>1,000</u>
Total	\$1,800

Water Purchases 524075**\$2,052,038**

Accounts for water purchases from the Village of Wilmette for Glenview's customers. The 2020 estimated number of gallons to be purchased by Aqua (for six months from July to December), IAWC and the Village of Golf is 467,735, 588,469 and 27,533, 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 2020 budget of \$2,052,038 is calculated by multiplying the estimated number of gallons the Village purchases from the Village of Wilmette by the water purchase rates of \$1.97 (January to June) and \$1.87 (July to December) per gallon.

The current water purchase rate of \$1.97 is effective from January 1, 2019 until June 30, 2020. In July of 2020, upon the commencement of selling water to Aqua, the Wilmette water purchase rate will be reduced by five percent 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 will result in a reduction in the rate from \$1.97 to \$1.87.

Pump Station Operations 524080**\$1,000**

Accounts for the annual inspection and evaluation of the system. The 2020 budget is based on a three-year average.

Commodities**Operational Supplies 531155****\$500**

Accounts for equipment and supplies for water testing. The 2020 budget is based on a three-year average.

Rentals 531200**\$250**

Accounts for the cost of renting tools and equipment as needed to support Public Works operations. The 2020 budget is based on a three-year average.

Safety Equipment 531205 **\$500**
Accounts for the purchase of an air monitor device to be used within toxic and oxygen deficient atmospheres. Staff estimates the 2020 expenditures will be \$500.

Electricity 531235 **\$56,463**
Accounts for electricity for Citizens (1705 Pfingsten Road) and Citizens Meter (1 E. River Road). These are budgeted based on a three-year average. The 2020 budget also includes \$44,463 of incremental electricity costs related to the sale of water to Aqua.

Interfund Charges

FRRF Charges 560040 **\$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 **\$10,726**
Accounts for the portion of the property and liability insurance costs allocated to the Wholesale Water Fund.

Risk Management Fixed Charges 560100 **\$5,703**
Accounts for the portion of the worker's compensation insurance costs allocated to the Wholesale Water Fund.

Transfers Out

Transfer to Corporate Fund 590100 **\$325,000**
Accounts for a transfer of \$325,000 to the Corporate Fund.

Transfer to Capital Projects Fund 590410 **\$573,024**
Accounts for a transfer to the Capital Projects Fund to fund projects that benefit wholesale water customers.

Transfer to Water Fund 590410 **\$251,950**
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	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Charges For Services	696,024	644,728	626,130	658,897	14,169
Investment Income	28,816	27,500	43,400	29,600	2,100
Other Revenues	570	-	100	-	-
Total Revenues	725,410	672,228	669,630	688,497	16,269
Expenditures					
Personnel	62,192	83,124	87,070	89,599	6,475
Contractual	169,813	355,828	288,432	226,600	(129,228)
Commodities	43,248	63,925	44,600	70,074	6,149
Other Charges	81,907	-	-	-	-
Capital Outlay	-	41,000	-	-	(41,000)
Interfund Charges	167,210	260,914	260,914	249,101	(11,813)
Capital Projects	153,975	-	-	-	-
Transfers Out	217,674	-	-	-	-
Total Expenditures	896,018	804,791	681,016	635,374	(169,417)
Surplus/(Deficit)	(170,608)	(132,563)	(11,386)	53,123	185,686

Commuter Parking Fund Revenue Line Item Budget

	2018	2019	2019	2020	2020 Bud.
Revenues	Actual	Budget	Estimate	Budget	vs. 2019 Bud.
Charges For Services					
440310 - Parking Meter Fees	261,328	242,930	259,576	254,589	11,659
440320 - Commuter Parking Permits	427,886	392,718	358,994	396,748	4,030
440520 - Vendor Lease Rental	6,810	9,080	7,560	7,560	(1,520)
Total Charges For Services	696,024	644,728	626,130	658,897	14,169
Investment Income					
460110 - Interest-Savings	2,972	2,500	6,400	4,000	1,500
460120 - Interest-Investment	25,844	25,000	37,000	25,600	600
Total Investment Income	28,816	27,500	43,400	29,600	2,100
Other Revenues					
470999 - Miscellaneous Revenues	570	-	100	-	-
Total Investment Income	570	-	100	-	-
Total Commuter Parking Fund Revenues	725,410	672,228	669,630	688,497	16,269

Commuter Parking Fund Expenditure Line Item Budget

Commuter Parking Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Personnel					
511110 - Regular Salaries	39,298	51,253	56,678	55,061	3,808
511120 - Part Time Salaries	7,375	12,559	10,545	12,576	17
511210 - Overtime Salaries	674	348	348	465	117
511230 - Holiday Pay	241	-	-	-	-
511240 - Longevity Pay	148	237	237	243	6
512110 - Deferred Comp	-	51	51	52	1
512120 - Auto Allowance	-	60	60	60	-
514110 - FICA Payments	3,575	4,906	5,190	5,207	301
514210 - IMRF Payments	5,531	6,148	6,399	8,392	2,244
514213 - GASB 75 OPEB Expense	72	-	-	-	-
514410 - Health Insurance	5,278	7,562	7,562	7,543	(19)
Total Personnel	62,192	83,124	87,070	89,599	6,475
Contractual					
521140 - Audit Services	-	-	-	525	525
521150 - Bank Service Charges	4,017	4,463	4,295	4,400	(63)
521205 - Finance & Accounting Services	-	11,588	11,588	11,993	405
521215 - Information Technology Services	-	4,263	4,048	5,182	919
521290 - Other Professional Service	-	2,272	2,141	2,193	(79)
521295 - Consolidated Contract Expenses	16,877	17,546	17,313	9,513	(8,033)
522115 - Cell Phone Service & Equipment	-	1,827	1,432	1,448	(379)
522120 - Document Destruction	-	-	-	15	15
522145 - Postage	1,332	1,388	1,350	1,400	12
522155 - Rentals	-	9,100	7,714	8,000	(1,100)
522160 - Software Licensing	7,680	11,865	12,167	12,097	232
522170 - Telephone	-	1,411	1,174	975	(436)
522210 - Building Maintenance	18,648	50,000	45,000	24,000	(26,000)
522215 - Building Repairs	81	1,700	2,200	5,000	3,300
522225 - Electrical Repairs	947	1,000	-	1,000	-
522230 - Equipment Maintenance	11,235	13,000	11,000	11,000	(2,000)
522245 - Grounds Maintenance	10,179	77,000	67,000	11,500	(65,500)
522260 - Mechanical Repairs	595	500	700	1,000	500
522280 - Roadways Maintenance	6,054	10,500	5,000	5,000	(5,500)
522285 - Snow And Ice Maintenance	92,169	136,405	94,310	110,359	(26,046)
Total Contractual	169,813	355,828	288,432	226,600	(129,228)
Commodities					
531021 - Concrete	-	5,000	5,000	24,002	19,002
531070 - Computer/Printer/Copier Toner	-	-	-	331	331
531080 - Electronic Eqpt & Supplies	-	-	-	141	141
531125 - Janitorial Supplies	882	1,125	300	1,000	(125)
531145 - Natural Gas	5,347	5,000	6,000	6,000	1,000
531155 - Operational Supplies	7,981	15,000	10,000	5,000	(10,000)
531200 - Rentals	7,600	-	-	-	-
531235 - Electricity	20,147	36,000	22,000	32,000	(4,000)
535050 - Other Supplies/Tools	1,292	1,800	1,300	1,600	(200)
Total Commodities	43,248	63,925	44,600	70,074	6,149

	2018	2019	2019	2020	2020 Bud.
	Actual	Budget	Estimate	Budget	vs.
Commuter Parking Fund					2019 Bud.
Other Charges					
540110 - Depreciation	81,907	-	-	-	-
Total Other Charges	81,907	-	-	-	-
Capital Outlay					
550040 - Building Improvements	-	37,000	-	-	(37,000)
550150 - Tree Planting Program	-	4,000	-	-	(4,000)
Total Capital Outlay	-	41,000	-	-	(41,000)
Interfund Charges					
560010 - CERF Charges	13,533	13,791	13,791	11,515	(2,276)
560040 - FRRF Charges	147,474	238,284	238,284	229,733	(8,551)
560070 - General Liability Insurance	5,262	7,274	7,274	6,545	(729)
560100 - Risk Management Fixed Charges	941	1,565	1,565	1,308	(257)
Total Interfund Charges	167,210	260,914	260,914	249,101	(11,813)
Capital Projects					
572018 - 2018 Capital Projects	153,975	-	-	-	-
Total Capital Projects	153,975	-	-	-	-
Transfers Out					
590410 - Transfer to Capital Projects Fund	22,000	-	-	-	-
590650 - Transfer to FRRF	195,674	-	-	-	-
Total Transfers Out	217,674	-	-	-	-
Commuter Parking Fund Total	896,018	804,791	681,016	635,374	(169,417)

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 \$254,589

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 2020 budget is based on an average of the previous three years of receipts.

Commuter Parking Permits 440320 \$396,748

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 2020 budget is based on an average of the previous three years of receipts.

Vendor Lease Rental 440520 \$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. The quarterly payments in 2020 are estimated to remain flat with the 2019 estimate.

Investment Income

Interest – Savings 460110 \$4,000

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 \$4,000.

Interest – Investment 460120 **\$25,600**

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Interest rates have begun to level off and even slightly decline during 2019. As a result, the budget of \$25,600 is lower than the 2019 estimate of \$37,000.

Expenditures

Personnel

Regular Salaries 511110 **\$55,061**

Accounts for the portion of the salary expense for the full-time positions listed below allocated to the Commuter Fund. The 2020 budget includes a 2.5% increase for all positions.

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	85%	-	-	-	-	15%
Administrative Coordinator	85%	-	-	-	-	15%
Records Coordinator	85%	-	-	-	-	15%
(2) Public Service Officer	90%	-	-	-	-	10%

Part-Time Salaries 511120 **\$12,576**

Accounts for a portion (15%) of the salary expense for the three part-time Customer Service Representatives. The 2020 budget includes a 2.5% cost of living adjustment (COLA).

Overtime Salaries 511210 **\$465**

Accounts for 15% of the overtime salary expense for the Administrative Coordinator and the Records Coordinator. The 2020 budget is based on an average of 2 hours per month when necessary for coverage, deadlines, or administrative court.

Longevity Pay 511240 **\$243**

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 1.9% based on prior year change. Longevity is allocated across funds in the same proportions as regular salaries.

Deferred Compensation 512110 **\$52**

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 **\$60**

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**\$5,207**

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**\$8,392**

Accounts for the employers IMRF pension contributions (2019 = 9.54%) applied to IMRF wages (salaries, longevity pay, and deferred compensation).

Health Insurance 514410**\$7,543**

Accounts for a portion the health insurance coverage for eligible participants. The Village offers employees choices among three plans which include two HMO options and one PPO option. In 2019, the premiums for the HMO plans increased 2.38% and the PPO plan increased 6.09%. Employees pay 12-18% of the premium cost depending on which plan they choose.

Contractual**Audit Services 521140****\$525**

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 2020 includes a new line item detail for GATA Audit Services. The total budget for audit services is \$60,173, with \$525 allocated to the Commuter Fund FY 2020 budget.

Financial Services Fund Allocation	
Corporate Fund	85%
Waukegan/Golf TIF Fund	0.5%
Special Tax Allocation Fund	4%
Water Fund	6%
Wholesale Water Fund	1.5%
Commuter Parking Fund	1%
Sanitary Sewer Fund	2%
	100%

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.

FY 2020 Audit and Related Reporting	Commuter Fund Allocation	Total Cost	Commuter Fund Cost
Audit Services (Baker Tilly)	1%	\$44,468	\$447
GATA Grant Audit Services (Baker Tilly)	1%	\$1,750	\$18
Single Audit Services/Federal Grant (Baker Tilly)	1%	\$4,684	\$50
State of IL Comptroller’s Report (Baker Tilly)	1%	\$1,496	\$10
Other Post-Employment Benefits Update (Actuary)	0%	\$4,500	-
Continuing Debt Disclosure Annual Report (Piper Jaffray)	0%	\$1,100	-
TIF Reports (The Glen and Waukegan/Golf)	0%	\$2,175	-
TOTAL		\$60,173	\$525

Bank Service Charges 521150

\$4,400

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 \$92,200, of which the Commuter Parking Fund supports 5% or \$4,400. For FY 2020, fee increases range from 0-7%.

	Credit Cards	Checks	Ambulance Fees
Corporate Fund	17%		100%
Water Fund	65%	83%	
Sanitary Sewer Fund	13%	17%	
Commuter Parking	5%		

FY 2020 Bank Service Charges	Commuter Fund Allocation	Total Cost	Commuter Fund Cost
Ambulance credit card fees	0%	\$1,500	-
American Express	5%	\$9,000	\$450
Credit cards	5%	\$77,500	\$3,875
Vanco check processing	0%	\$2,700	-
Paypal	5%	\$1,500	\$75
TOTAL		\$92,200	\$4,400

Finance & Accounting Services 521205

\$11,993

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 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 amount of activity is in the Corporate Fund. The remaining 15% represents work effort in the other funds. FY 2020 is proposed as a 3.5% base contract increase, in the total contract amount of \$1,199,311, with the Commuter Parking Fund allocation being \$11,993.

Information Technology Services 521215

\$5,182

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.

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 2020 budget proposes \$596,412 with a \$94,552 contingency if there is a change of service provider to pay for a six week onboarding which is the primary reason for the 20% increase.</i>	0.75%	\$690,964	\$5,182

Other Professional Services 521290**\$2,193**

Accounts for the service fees for outside firms and agencies that support the work of the Commuter Parking Fund.

Description	Allocation%	Cost	Amount
Municipal GIS Partners, Inc.	0.75%	208,964	\$1,567
GIS Consortium Shared Initiatives	0.75%	6,344	\$48
Photogrammetric Mapping – 10 quarter sections	0.75%	17,347	\$131
Document Scanning Contract	0.75%	25,000	\$188
Tyler Reporting Services	0.75%	7,500	\$56
Performance Metric/Budget Tracking /Dashboard implementation	0.75%	20,000	\$150
Wiring Contract - Electrical wiring for IT	0.75%	1,000	\$8
Application Tracking Implementation Services	0.75%	6,000	\$45
		TOTAL	\$2,193

PW Outsourced Services and Contract Mgmt 521295**\$9,513**

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	2020 Budget
Contract Management	(40%) \$51,600	(50%) \$64,500	(10%) \$12,900	-	-	-	\$129,000
Sod Restoration	(10%) \$3,948	(80%) \$31,590	(5%) \$1,975	-	(5%) \$1,975	-	\$39,488
General Landscaping	(79%) \$198,492	(9%) \$22,613	-	-	(3%) \$7,538	(9%) \$22,613	\$251,256
Landscaping & Weed Control	(100%) \$30,486	-	-	-	-	-	\$30,486
Landscaping Special Projects	(100%) \$28,800	-	-	-	-	-	\$28,800
Public Works Director	(44%) \$86,852	(46%) \$90,800	(8%) \$15,792	(2%) \$3,948	-	-	\$197,392
Water Operator	-	(80%) \$98,880	-	(20%) \$24,720	-	-	\$123,600
Total Cost	\$400,178	\$308,383	\$30,667	\$28,668	\$9,513	\$22,613	\$800,022

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	\$10,750	\$129,000	-
Sod restoration services	Hourly	200	\$197.44	\$39,488	\$1,975
General landscape monthly maintenance (mowing, watering, etc.)	Monthly	12	\$20,938	\$251,256	\$7,538
Landscaping and weed control for the floodway buyout properties	Hourly	200	\$152.43	\$30,486	-
Landscaping T*M (special projects)	Hourly	144	\$152.43	\$28,800	-

Public Works Director	Hourly	2,080	\$94.90	\$197,392	-
Water Operator	Hourly	1,200	\$103	\$123,600	-
TOTAL				\$800,022	\$9,513

Cell Phone Service & Equipment 522115

\$1,448

The FY 2020 budget of \$135,783 for cell phones was projected based on the average FY 2019 expenditures, plus a 2% increase for taxes and account changes. The FY 2020 budget is 4.7% less than the FY 2019 budget. 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%	\$124,000	\$930
Cellular emergency phones and Board Epacket service (AT&T)	0.75%	\$10,000	\$75
Payphone service at depot stations (Pacific Telemanagement)	0.75%	\$1,350	\$10
Wi-Fi maintenance for depot stations (AT&T)	100%	\$433	\$433
TOTAL		\$135,783	\$1,448

Document Destruction 522120

\$15

The FY 2020 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

\$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 2020 budget estimates that approximately 1,800 courtesy letters will be mailed with a postage cost of \$0.52. Additionally, approximately 65% of parking permits are mailed at a postage cost of \$0.52 per mailing.

Rentals 522155

\$8,000

Accounts for the Metra easement right-of-way leases at the Downtown Station and the North Glen Station. The 2020 budget of \$8,000 is based on an average of the previous three years.

Software Licensing 522160

\$12,097

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.

Proposed additional software for FY 2020 support the following projects: add software to support Performance Metric / Budget Tracking / Dashboards; and a WaterSmart update to the Munis Billing File for UB-CIS upgrade.

Description	Commuter Fund Allocation	Total Cost	Commuter Fund Cost
General Software Maintenance	0.75%	\$499,829	\$3,749
Tyler Utility Billing Interface and CIS	-	\$9,219	-
WaterSmart Annual Software Maintenance	-	\$64,239	-
FAMS-XL Annual Water/Sewer Financial Model License	-	\$3,750	-
Utility Management Software HD Sensus SAAS Fee (Core & Main)	-	\$29,250	-
GovIT Strategic Plan Projects	0.75%	\$2,500	\$19
SCADA Annual Maintenance	-	\$7,750	-
Performance Metric/Budget Tracking/Dashboard Software	0.75%	\$60,000	\$450
WIN-911 SCADA Support Software	-	\$595	-
Annual Timekeeping Software Maintenance	0.75%	\$26,500	\$199
Annual Support for Parking Lot Daily Fee Machines	100%	\$7,680	\$7,680
TOTAL			\$12,097

Telephone 522170 **\$975**

The FY 2020 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 2019 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 2020 total proposed budget for general voice and data services is \$129,905 of which 0.75% or \$975 is allocated to the Water Fund.

Building Maintenance 522210 **\$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-	Monthly	12	\$2,000	\$24,000
TOTAL						\$24,000

Building Repairs 522215 **\$5,000**

Accounts for costs associated with Village-owned facility repairs. The 2020 budget of \$5,000 is based on an average of the previous three years of expenses.

Electrical Repairs 522225 **\$1,000**

Accounts for the cost of electrical repairs of facilities. The 2020 budget of \$1,000 is based on an average of the previous three years of expenses.

Equipment Maintenance 522230 **\$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 **\$11,500**

Accounts for fence repairs and maintenance of damaged fencing and landscaping along the Metra and North Glen platform beds. The 2020 budget is lower than the 2019 budget an estimate due to completion of a one-time project.

Mechanical Repairs 522260**\$1,000**

Accounts for the maintenance and repairs to HVAC equipment, generators, elevators and boilers. Based on a three-year average, staff estimates 2020 expenditures will be \$1,000.

Roadways Maintenance 522280**\$5,000**

Accounts for the contractual agreement for asphalt maintenance, pavement marking services, and hauling and delivery of construction materials.

Snow & Ice Maintenance 522285**\$110,359**

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	\$5,833	\$35,000
Snow Hauling from Downtown and North Glen Metra Train Stations	Langton	2019-2022	Monthly	6	\$11,727	\$70,359
Rental and Installation of Temporary Snow Fencing	N/A	N/A	As-needed	1	\$5,000	\$5,000
TOTAL						\$110,359

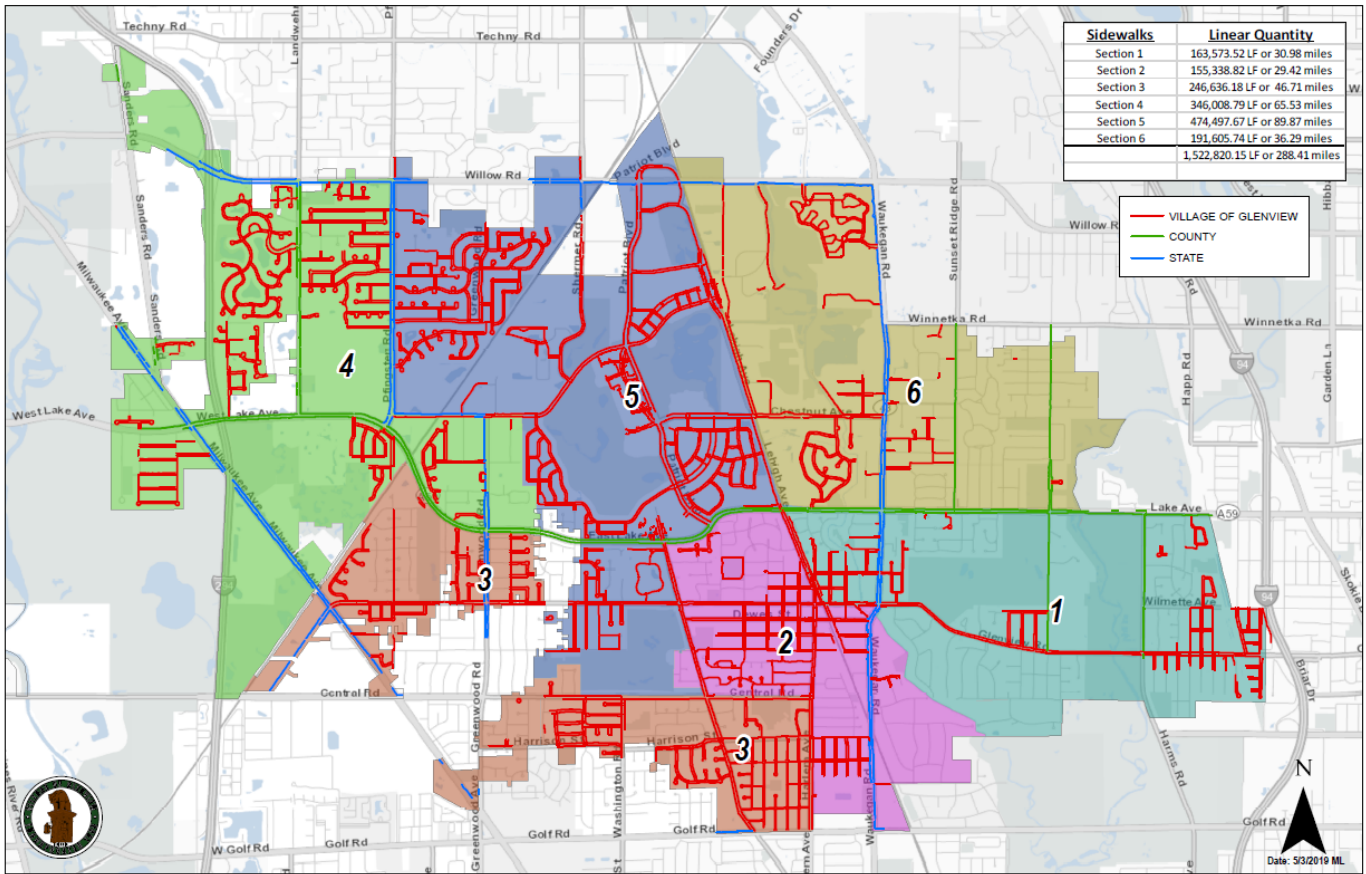
Commodities**Concrete 531021****\$24,002**

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	\$98,808	\$52,697	\$4,940	\$8,234	\$164,680
Curb	\$28,832	\$15,377	\$1,441	\$2,402	\$48,054
Driveway	\$8,400	\$4,480	\$420	\$700	\$14,000
Pavement Patch	\$80,000	\$42,666	\$4,000	\$6,666	\$133,333
Utility Restoration	\$72,000	\$38,400	\$3,600	\$6,000	\$120,000
Total	\$288,040	\$153,620	\$14,401	\$24,002	\$480,067

Staff has developed a twelve-year program to repair and maintain **sidewalks** and **curbs** within the Village's limits. It is expected that it will take two years to complete each section. Starting in 2020, Public Works staff will begin surveying section 1 for sidewalk and curb repair. This program will result in an increase in 2020 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 7,000 sq. feet of sidewalk repair outside of Section 1.

Sidewalk Repair				
Program Type	Unit Measure	Qty	Unit Cost	Total
Section-based	Square feet	20,447	\$6.00	\$122,680
Resident request	Square feet	7,000	\$6.00	\$42,000
TOTAL				\$164,680

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 500 feet of curb repair outside of Section 1.

Curb Repair				
Program Type	Unit Measure	Qty	Unit Cost	Total
Section-based	Linear feet	1,636	\$22.50	\$36,804
Resident request	Linear feet	500	\$22.50	\$11,250
TOTAL				\$48,054

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	250	\$56.00	\$14,000

<u>Pavement Patch</u>				
Program Type	Unit Measure	Qty	Unit Cost	Total
Resident request	Square yard	2,222	\$60.00	\$133,333

<u>Utility Restoration Repair</u>				
Program Type	Unit Measure	Qty	Unit Cost	Total
Resident request	Square feet	20,000	\$6.00	\$120,000

Computer/Printer/Copier Toner 531070 **\$331**
 Accounts for maintenance and supplies for copiers and plotters. The 2020 budget represents 0.75% of the \$44,000 total budget; this account was not previously in the Commuter Fund budget.

Electronic Equipment & Supplies 531080 **\$141**
 This account includes 0.75% of the maintenance costs for cameras and doors at the train stations.

Janitorial Supplies 531125 **\$1,000**
 Accounts for janitorial supplies required to maintain safety and hygienic standards in public facilities. The 2020 budget of \$1,000 is based on an average of the previous three years of expenses.

Natural Gas 531145 **\$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 2020 expenditures will be \$6,000.

Operational Supplies 531155 **\$5,000**
 Accounts for supplies for maintenance of facilities such as lighting fixtures in the commuter parking lots. The 2020 budget anticipates expenditures of \$5,000 based on historical activity.

Electricity 531235 **\$32,000**
 Accounts for electricity at Village-owned facilities. Staff projects the annual budget based on a three year average of \$32,000.

Other Supplies/Tools 535050 **\$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 **\$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 **\$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 **\$6,545**
 Accounts for the portion of the property and liability insurance costs allocated to the Commuter Parking Fund.

Risk Management Fixed Charges 560100

\$1,308

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 2020 revenue budget includes the CIP transfer from Corporate Fund of \$6,500,000 and an additional \$4,500,000 which was assigned from a prior year's available fund balance in an effort to reduce the gap between available sources and capital improvement needs. The Capital Projects Fund has \$15,365,304 in expenditures for the 2020 budget which includes \$13,264,024 for 2020 projects and \$2,101,280 for prior years' projects. These projects are primarily road reconstruction and related underground infrastructure improvements, road resurfacing and storm water projects. A list of capital projects is included within the CIP section of this document.

Capital Projects Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Intergovernmental	289,993	814,000	996,738	629,000	(185,000)
Investment Income	30,093	19,000	40,600	29,000	10,000
Other Revenues	39,614	-	-	-	-
SSA Contribution	-	-	-	882,000	882,000
Transfers In	6,383,967	12,318,834	11,306,334	12,573,024	254,190
Total Revenues	6,743,668	13,151,834	12,343,672	14,113,024	961,190
Expenditures					
Other Charges	24,371	24,371	24,371	24,370	(1)
Capital Outlay	36,066	-	-	-	-
Capital Projects	4,731,274	13,934,485	11,338,488	15,365,304	1,430,819
Total Expenditures	4,791,711	13,958,856	11,362,859	15,389,674	1,430,818
Surplus/(Deficit)	1,951,957	(807,022)	980,813	(1,276,650)	(469,628)

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 2020.

Glen Capital Projects Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Intergovernmental	437	-	-	-	-
Investment Income	10,232	2,100	3,600	3,600	1,500
Other Revenues	-	-	-	-	-
Transfers In	1,126,459	100,203	89,358	2,894	(97,309)
Total Revenues	1,137,129	102,303	92,958	6,494	(95,809)
Expenditures					
Capital Projects	2,178,047	97,309	86,900	-	(97,309)
Total Expenditures	2,178,047	97,309	86,900	-	(97,309)
Surplus/(Deficit)	(1,040,918)	4,994	6,058	6,494	1,500

Permanent Fund Summary

Permanent Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Charges For Services	-	156,000	156,000	156,000	-
Investment Income	477,186	200,000	164,000	150,000	(50,000)
Other Revenues	9,445	1,810,000	-	1,535,518	(274,482)
Total Revenues	486,631	2,166,000	320,000	1,841,518	(324,482)
Expenditures					
Contractual	-	636,200	34,800	131,421	(504,779)
Other Charges	781	-	-	-	-
Transfers Out	412,347	1,012,500	-	1,000,000	(12,500)
Total Expenditures	413,128	1,648,700	34,800	1,131,421	(517,279)
Surplus/(Deficit)	73,503	517,300	285,200	710,097	192,797

Permanent Fund Revenue Line Item Budget

Permanent Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 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	193,998	200,000	164,000	150,000	(50,000)
460130 - Interest Income on Loans/Notes	283,188	-	-	-	-
Total Investment Income	477,186	200,000	164,000	150,000	(50,000)
Other Revenues					
470225 - Land Sale Revenue	-	1,810,000	-	1,535,518	(274,482)
470999 - Miscellaneous Revenue	9,445	-	-	-	-
Total Other Revenues	9,445	1,810,000	-	1,535,518	(274,482)
Permanent Fund Revenue Total	486,631	2,166,000	320,000	1,841,518	(324,482)

Permanent Fund Expenditure Line Item Budget

Permanent Fund	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Contractual					
521160 - Broker Services	-	72,400	-	61,421	(10,979)
521290 - Other Professional Service	-	563,800	34,800	70,000	(493,800)
Total Contractual	-	636,200	34,800	131,421	(504,779)
Other Charges					
540190 - Miscellaneous Expense	781	-	-	-	-
Total Other Charges	781	-	-	-	-
Transfers Out					
590100 - Transfer to Corporate Fund	412,347	-	-	-	-
590410 - Transfer to Capital Projects Fund	-	1,012,500	-	1,000,000	(12,500)
Total Transfers Out	412,347	-	-	-	-
Permanent Fund Expenditure Total	413,128	1,648,700	34,800	1,131,421	(517,279)

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

\$156,000

Accounts for monthly lease payments from Heinen’s Fine Foods. The 2020 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 **\$150,000**

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Interest rates have begun to level off and even slightly decline during 2019. As a result, the budget of \$150,000 is lower than the 2019 estimate of \$164,000.

Other Revenues

Land Sale Revenue 470225 **\$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 2020 in the amount of \$1,535,518.

Expenditures

Contractual Expenditures

Broker Services 521160 **\$61,421**

This 2020 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 **\$70,000**

The 2020 budget includes professional services for the I-294 Access Feasibility Study.

Transfers Out 590410 **\$1,000,000**

The 2020 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. Due to the increase in motor fuel tax, the Village is anticipating to receive an additional \$860,000 of revenue in 2020. The Village is also appropriating \$1,700,000 of prior year Motor Fuel Tax fund balances for 2020 projects. The State of Illinois distributes 54.4% of the monies to local taxing districts based on a statutory formula. The Local Motor Fuel Tax (LMFT) was initially approved by the Village Board in 2010 at a rate of \$0.02 per gallon. During the 2017 budget process, the Village Board approved an additional \$0.02 per gallon, making the LMFT rate \$.04 per gallon beginning January 1, 2017. The MFT and LMFT are expected to generate approximately \$1,960,000 and \$917,891, respectively for the resurfacing of village roadways in 2020. 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	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2020 Bud. vs. 2019 Bud.
Revenues					
Intergovernmental	2,131,356	2,021,156	2,358,521	2,907,891	886,735
Investment Income	38,820	41,000	65,100	49,600	8,600
Other Revenues	1,864	-	-	-	-
Total Revenues	2,172,040	2,062,156	2,423,621	2,957,491	895,335
Expenditures					
Capital Projects	2,059,404	2,058,950	2,041,510	4,607,889	2,548,939
Total Expenditures	2,059,404	2,058,950	2,041,510	4,607,889	2,548,939
Surplus/(Deficit)	112,636	3,206	382,111	(1,650,398)	(1,653,604)

Capital Improvement Program (CIP) Summary

CIP	2019 Budget	2019 Estimate	2020 Budget
Sources			
<i>Beginning Balance</i>	926,428	926,428	2,409,396
Grants	814,000	996,738	629,000
Motor Fuel Tax	1,100,000	1,500,000	1,960,000
Local Motor Fuel Tax	891,156	800,000	917,891
High Growth Cities Program	30,000	58,521	30,000
Water Fund	4,719,808	4,719,808	4,908,600
Wholesale Water - Return on Investment	556,334	556,334	573,024
Sanitary Sewer Fund	1,575,217	1,575,217	1,638,225
Commuter Parking Fund	-	-	-
Transfer from Corporate Fund	10,750,000	10,750,000	11,000,000
Transfer from Permanent Fund	1,012,500	-	1,000,000
Prior Year Fund Balance	-	-	1,700,000
SSA Bond	-	-	882,000
Total Sources	22,375,443	21,883,046	27,648,136
Uses			
Design	2,931,373	2,016,462	2,633,483
Road Resurfacing Program	1,759,287	1,570,245	3,058,172
Road Reconstruction	8,909,485	9,306,590	12,138,817
Special Projects	2,293,968	1,137,396	4,478,802
Stormwater Projects	3,492,686	3,081,451	3,147,857
Sanitary Sewer Projects	224,510	211,898	204,885
Water System Projects	2,764,134	2,149,609	882,374
Total Uses	22,375,443	19,473,650	26,544,390
Estimated Ending Balance	-	2,409,396	1,103,746

Capital Improvement Program (CIP)

CIP	2019 Budget	2019 Estimate	2020 Budget
Design			
2016 - Prior Year Project Closeouts	90,476	-	-
2017 - Prior Year Project Closeouts	28,803	28,549	12,254
2018 - Prior Year Project Closeouts	172,000	159,581	-
2019 - Roadway Design (Pavement Testing, IMS, Surveying)	102,000	-	-
2019 - IMS Retesting	105,000	86,300	-
2019 - CCDD Testing	50,000	50,000	-
2019 - CIP Core Design (B&W)	684,308	513,097	210,000
2019 - Inspectional Services (B&W)	580,643	580,643	-
2019 - Project Management (B&W)	160,911	125,367	35,544
2019 - Core CIP Design (2021-2022)	250,372	100,000	150,000
2019 - Bridge and Retaining Wall Inspections and Assessment	10,000	8,500	-
2019 - Natural Resource Project Design	10,000	-	-
2019 - Chestnut Avenue Widening and Path Phase II Eng	141,860	-	141,860
2019 - Willow/Shermer Intersection Phase I Engineering	160,000	35,000	125,000
2019 - CIP Design	385,000	329,425	-
2020 - Roadway Design (Pavement Testing, IMS, Surveying)	-	-	102,000
2020 - CCDD Testing	-	-	50,000
2020 - CIP Core Design (B&W)	-	-	832,942
2020 - Inspectional Services (B&W)	-	-	644,944
2020 - Project Management (B&W)	-	-	160,939
2020 - Core CIP Design (2022-2023)	-	-	150,000
2020 - Bridge and Retaining Wall Inspections and Assessment	-	-	10,000
2020 - Natural Resource Project Design	-	-	8,000
Total Design	2,931,373	2,016,462	2,633,483
Road Resurfacing Program			
2019 - Road Resurfacing	1,759,287	1,570,245	-
2020 - Road Resurfacing	-	-	3,058,172
Total Road Resurfacing Program	1,759,287	1,570,245	3,058,172
Road Reconstruction Program			
2014 - West Lake Project Closeout	81,659	-	16,238
2018 - Prior Year Project Closeouts	74,000	230,259	-
2019 - Meadow Lane/Brandon Road	1,345,793	1,111,954	-
2019 - Heatherfield Lane with CDS/Sherwood Road (East of Harms)	2,823,593	3,636,000	-
2019 - Henley/Elmgate Drive & CDS/Robincrest Lane/Linneman Street (W/M)	2,672,372	2,419,773	-
2019 - Washington/George Ct/Harvest Lane	1,912,068	1,908,604	-
2020 - Russet Way	-	-	697,132
2020 - Hunter Road & Hunter Court	-	-	1,057,727
2020 - Church Street	-	-	739,603
2020 - Juniper Road	-	-	1,058,970
2020 - Montgomery Lane	-	-	672,158
2020 - Montgomery Lane & Walnut Court	-	-	750,256
2020 - Longvalley Road (SSA 70 & 98)	-	-	1,036,468
2020 - Greenbriar Drive	-	-	1,111,971
2020 - Woodland Drive (SSA 96)	-	-	1,459,090
2020 - Longvalley Road	-	-	871,255
2020 - Parkview Road	-	-	773,500
2020 - Covert Road	-	-	440,762
2020 - Briarhill Road	-	-	652,003
2020 - Washington Street	-	-	671,892
2020 - Alley Reconstructions	-	-	129,792
Total Road Reconstruction Program	8,909,485	9,306,590	12,138,817

Capital Improvement Program (CIP)

CIP	2019 Budget	2019 Estimate	2020 Budget
Special Projects			
2017 - Glenview Road Streetscape Closeout	-	80,000	195,757
2019 - Reach 1 Payback (Year 9)	24,371	24,371	-
2019 - Natural Resource Project Construction	44,000	-	-
2019 - River Drive/WFMBRCR SW of Glenview Wall Replacement	560,000	500,250	52,015
2019 - Shermer Rd Path Construction	247,406	170,000	58,330
2019 - IDOT Willow Bridge over Lehigh/RR	1,865	4,468	24,282
2019 - Downtown Parking Improvements	1,000,000	-	-
2019 - Crack Sealing	98,587	95,000	-
2019 - Seal Coating/ADA Ramp Replacement	25,000	-	25,000
2019 - Misc Restoration/Tree Trimming & Removal	87,739	88,307	-
2019 - Lead services and repairs	25,000	25,000	-
2019 - Landscaping at VH & Irrigation of Patriot Blvd Medians	180,000	150,000	30,000
2020 - Reach 1 Payback (Year 10)	-	-	24,370
2020 - East Lake / Waukegan Intersection Phase II	-	-	237,146
2020 - Glenview / Harlem Streetscape Phase I	-	-	75,000
2020 - Skokie Valley Trail Phase II Design	-	-	25,000
2020 - Bike & Sidewalk Master Plan Updates & ADA Transition Plan	-	-	115,000
2020 - Chestnut Avenue and Bike Path Design Phase II	-	-	60,000
2020 - Patriot Boulevard / Independence Ave Intersection Phase I	-	-	60,000
2020 - Patriot and Costco Intersection Phase I Design	-	-	35,000
2020 - E. Lake/W. Lake/Pfingsten/Glenbrook S. Traffic Study	-	-	45,000
2020 - Benchmark Updates	-	-	25,000
2020 - Comprehensive Plan Initiative to Coordinate Street Lighting	-	-	50,000
2020 - Gateway Sign Construction Phase I	-	-	200,000
2020 - Downtown Wayfinding Sign Construction	-	-	200,000
2020 - Natural Resource Project Construction	-	-	44,000
2020 - Techny Basin Trail Resurfacing	-	-	400,000
2020 - Chatham Sidewalk	-	-	20,000
2020 - Downtown Parking	-	-	1,000,000
2020 - IDOT Willow Road / Pfingsten Road Improvements	-	-	68,000
2020 - Pine Street Utilities Relocation	-	-	270,000
2020 - Depot Street / New Railroad Signal / Gates / Parking Lot	-	-	942,350
2020 - Miscellaneous Restoration / Tree Trimming & Removal	-	-	91,249
2020 - Crack Sealing	-	-	76,303
2020 - Seal Coating / ADA Ramp Replacement	-	-	20,000
2020 - Lead Services and Repairs (Public Works)	-	-	10,000
Total Special Projects	2,293,968	1,137,396	4,478,802
Stormwater Projects			
2017 - Prior Year Project Closeouts	12,500	-	-
2019 - Storm Sewer TV Inspections (review & report)	101,225	100,000	-
2019 - Quick-win Stormwater Design	50,000	25,000	25,000
2019 - Quick-win Stormwater Construction	56,000	35,000	-
2019 - Rain Garden Program	15,000	15,000	-
2019 - Storm Water Lining	100,000	160,000	-
2019 - Wilmette Storm Sewer Extension (East of Harms)	1,354,930	1,190,000	-
2019 - Cariann Storm Sewer Extension	220,000	-	-
2019 - Cost Sharing Program - Holistic Engineering Inspections	20,000	5,000	-
2019 - Magnolia Improvements	938,000	1,044,200	-
2019 - North Glen Oak Acres Storm Sewer (ACE funding)	325,000	325,000	-
2019 - Green Infrastructure Projects (MWRD Funding)	300,031	182,251	-
2020 - Storm Sewer TV Inspections (review & report)	-	-	105,275

Capital Improvement Program (CIP)

CIP	2019 Budget	2019 Estimate	2020 Budget
2020 - Quick-win Storm Water Projects	-	-	200,000
2020 - Stormwater Master Plan Updates	-	-	160,000
2020 - Tall Trees Study	-	-	40,000
2020 - Tall Trees Flood Prevention Project	-	-	1,400,000
2020 - North Glen Oak Acres Stormwater (De'Logier/Wagner Road)	-	-	912,582
2020 - Rain Garden Program	-	-	15,000
2020 - Storm Water Lining	-	-	100,000
2020 - Green Infrastructure Projects (MWRD Funding)	-	-	170,000
2020 - Cost Sharing Program - Holistic Engineering Inspections	-	-	20,000
Total Stormwater Projects	3,492,686	3,081,451	3,147,857
Sanitary Sewer Projects			
2016 - Prior Year Project Closeouts	12,612	-	-
2019 - Sanitary Sewer Television Inspections (review and report)	120,898	120,898	-
2019 - Sanitary Sewer Television Inspections (MWRD funding)	41,000	41,000	-
2019 - Cost Sharing Program - Overhead Sanitary Conversion	50,000	50,000	-
2020 - Sanitary Sewer Television Inspections (review and report)	-	-	105,275
2020 - Sanitary Sewer Lining	-	-	69,610
2020 - Cost Sharing Program - Overhead Sanitary Conversion	-	-	30,000
Total Sanitary Sewer Projects	224,510	211,898	204,885
Water System Projects			
2019 -Laurel Ave	725,198	561,887	-
2019 - Tinker Way/Pine Court/Greenwillow/Woodview	1,615,984	1,327,722	-
2019 - Beech Drive (East of Harms)	422,952	260,000	-
2020 - Lilac Avenue	-	-	882,374
Total Water System Projects	2,764,134	2,149,609	882,374
Capital Improvement Program Total	22,375,443	19,473,650	26,544,390

Capital Improvement Program

CORE INFRASTRUCTURE

\$17,139,576

Design

\$1,958,825

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

Road Resurfacing

\$3,058,172

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

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

Road Reconstruction

\$12,122,579

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

- Hunter Road & Hunter Court (Heatherfield Lane to Ferndale Road)
- Church Street (Grove Street to Pine Street)

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

SPECIAL PROJECTS

\$4,093,418

Natural Resources Project Reach 1 Payback (Year 10) \$24,370

During 2010, the Village received a 0% interest loan along with a grant (25%) to rebuild Reach 1 of the North Branch of the Chicago River, just south of Willow Road, as a high-priority natural resources project. The project re-meandered the river, stabilized the banks and provided various riffle pools. The 2020 CIP reflects year ten of the twenty-year payback schedule.

East Lake / Waukegan Intersection Phase II \$237,146

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

Glenview / Harlem Streetscape Phase I \$75,000

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

Skokie Valley Trail Phase II Design \$25,000

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

Transportation Plan – Bike and Sidewalk Master Plan Updates and ADA Transition Plan \$115,000

This project consists of updating the 2007 Bicycle and Sidewalk Master Plan (Plan) including reviewing the projects completed and infrastructure added since the Plan was adopted. An additional component of the Bicycle and Sidewalk Master Plan will be the inclusion of an ADA Transition Plan. The Plan update

along with the ADA Transition Plan will inform the Village of the current conditions of the Village in order to plan for projects which will enhance the safety of the community, ensure the Village of fully ADA compliant, increase pedestrian and bicyclist access to multi-use paths and sidewalks, and provide better network connections to neighboring communities. The Bicycle and Sidewalk Master Plan along with the ADA Transition Plan will be utilized to prioritize areas of improvements on future network conditions or existing assets.

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

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

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

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

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

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

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

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

Benchmark Updates **\$25,000**

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

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

This project includes the implantation of new natural resource projects based upon the approved Plan for Nature in Glenview. Village staff seeks grants and projects are recommended for funding with matching CIP revenues.

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

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

Chatham Sidewalk **\$20,000**

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

Downtown Parking **\$1,000,000**
As part of the Downtown Revitalization Plan, funding has been allocated to provide additional parking within the downtown area.

Illinois Department of Transportation Willow Road/Pfingsten Road Improvements **\$68,000**
The Willow Road and Pfingsten Road Intersection is scheduled for improvements by IDOT, during the 2020 construction season. This represents the Village cost share, for the improvements. Improvements include construction of a multi-use path on the south side of Willow, upgrading traffic signal with new Emergency Vehicle Preemption system and other improvements requested by the Village.

Pine Street Utilities Relocation **\$270,000**
This project consists of underground utility relocations on Pine Street, just north of Glenview Road, as part of the redevelopment of the Bess Hardware site.

Depot Street / New Railroad Signal / Gates / Parking Lot **\$942,350**
As part of the Bess Hardware site redevelopment new access road and railroad gates will be proposed just east of the railroad at Glenview Road. In addition, the existing parking lot adjacent to Depot Street will be reconfigured to add additional parking.

Miscellaneous Restoration / Tree Trimming & Removal **\$91,249**
To facilitate closure of projects from the previous construction season, isolated restoration measures in the parkway tend to re-occur the following spring which require separate budget funds. Construction division staff will re-inspect all previous year capital projects and utilize this project funding to address any follow-up restoration measures before transferring parkway maintenance responsibilities back to the adjacent residents and the Public Works Department. Monthly maintenance of new landscaping projects at Village owned properties.

Crack Sealing **\$76,303**
This is the Village's annual crack-sealing program managed by Public Works funded from the CIP. Crack-sealing is an important maintenance strategy to protect the roadway base course from early failure.

Seal Coating / ADA Ramp Replacement **\$20,000**
In coordination with the Village's Public Works Department approximately one-half mile of Village roadway will be seal coated to extend the service life of the existing pavement.

Lead Services and Repairs (Public Works) **\$10,000**
As a part of the Village's program to address lead services, the Public Works Department uses these funds to replace lead lines from the water main to the buffalo box when a homeowner replaces a lead line from the buffalo box to a private residence. The Capital Improvement Program includes funding to replace lead services lines from the water main to the buffalo box as a standard.

WATER SYSTEM PROJECTS ***\$882,374***

Water Main Replacement Projects **\$882,374**
The Village prioritizes replacements of aged water mains that have a record of breaking and causing water service interruption. Whenever possible, water mains are replaced in coordination with other necessary capital improvements. The 2020 program, as proposed and including the reconstruction streets will replace 15,000 feet of water main.

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

SANITARY SEWER PROJECTS

\$204,885

Sanitary Sewer Television Inspections

\$105,275

This project will televise sections of sanitary sewer throughout the Village to assist in prioritizing future capital improvement projects primarily with road reconstruction programs. Additional high-concern sanitary televising is also included as directed by Public Works.

Sanitary Sewer Lining

\$69,610

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

Cost Sharing Program - Overhead Sanitary Conversion

\$30,000

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

STORM WATER PROJECTS

\$3,122,857

Storm Sewer TV Inspections

\$105,275

This project will televise sections of sanitary sewer throughout the Village to assist in prioritizing future capital improvement projects primarily with road reconstruction programs. Additional high-concern storm sewer televising is also included as directed by Public Works.

Quick-win Storm Water Projects

\$200,000

As identified in the Village’s storm water master plan, the Flood Risk Reduction Program, there are multiple projects that are moving forward to improve the storm water level of service for local neighborhoods. One of the project is to improve storm sewer system on Brett Lane located within the public right-of-way

Stormwater Master Plan Updates

\$160,000

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

Tall Trees Study

\$40,000

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

Tall Trees Flood Prevention Project

\$1,400,000

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

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

The proposed improvements will include construction of a new trunk storm sewer within the western parkway of Wagner Road (Kenilworth Lane to Burton Terrace). This proposed storm sewer will provide the Village with a storm sewer outfall for relief storm sewers to address historical flooding along streets to the west of Wagner Road, including Woodlawn Road, Huckleberry Lane, and Kenilworth Lane. This project will be funded at 75% by the U.S. Army Corps of Engineers (ACE) Section 219 program.

Rain Garden Program \$15,000

This is a continuation of a program started in FY 2007 to partially subsidize the cost of installation of rain gardens on private residential properties to mitigate storm water runoff and provide water quality improvements. Residents with an existing drainage issue would submit an application along with a proposed landscaping plan. If the plan has a drainage benefit and a proper planting plan, they would qualify for the Village to reimburse them 50% of the project costs up to \$1,000 upon final inspection. This program assists the Village in meeting portions of requirements

Storm Water Lining \$100,000

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

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

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

Cost Sharing Program – Holistic Engineering Inspections \$20,000

One of the cost-sharing programs approved by the Village Board includes completing an engineering inspection and report by a Drainage Engineer. The Village has negotiated rates and pays 50% of the cost (or \$400).

FACILITIES MANAGEMENT \$636,295

Architectural Services/Unplanned Projects \$148,059

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

Facilities Evaluation Study \$50,000

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

Fire Station 8 \$25,000

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

Fire Station 13 **\$115,000**
The floor drain within the apparatus bay is corroded and needs replacement. Upon replacement of the floor drain, the epoxy floor covering within the apparatus bay is also at the end of its service life and will be replaced. The station's water heater will also be replaced as part of this budget.

Fire Station 14 **\$115,000**
Similar to Fire Station 13, the apparatus bay floor drain and epoxy flooring is planned for replacement along with replacement of the station's water heater.

Public Works **\$12,000**
This project includes security and key fob improvements at the Public Works main entrance to match the entry protocol of other Village facilities.

West Lake Pump Station **\$70,000**
This project will include the final (third) phase of mold remediation and clean-up at the West Lake Pump Station Building.

Unplanned/Emergency Replacements **\$25,000**
Reserve for unplanned and emergency repairs at various Village facilities.

Depot Parking Lot **\$35,057**
The Depot Street Parking Lot, just north of Grove Street, will be resurfaced including grinding and replacing two inches of asphalt surface course along with restriping. This lot includes approximately 75 commuter parking spots adjacent to the Downtown Metra Station.

Grove Parking Lot **\$41,179**
The Grove Street Parking Lot, at the northeast corner of Grove and Depot Streets, will be resurfaced including grinding and replacing two inches of asphalt surface course along with restriping. This lot includes approximately 70 commuter parking spots adjacent to the Downtown Metra Station.