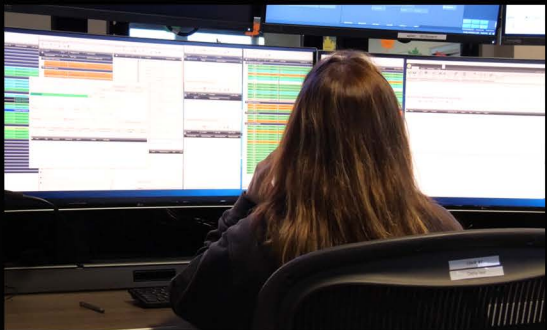
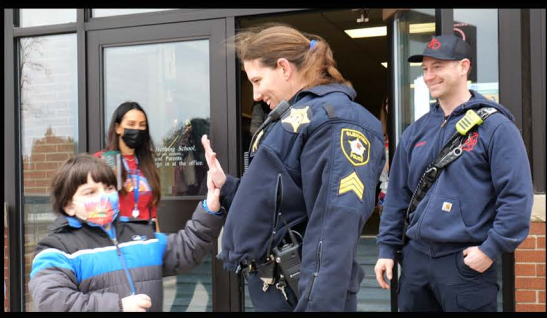


Village of Glenview

2023 Proposed Annual Budget



Making Life Better

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*TBP = To Be Provided

Corporate Fund Summary

Corporate Fund	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Revenues					
Taxes	50,587,448	53,973,151	55,149,717	56,067,785	2,094,634
Licenses & Permits	2,749,693	2,278,066	3,369,903	3,245,617	967,551
Fines & Forfeits	129,329	126,000	80,500	108,600	(17,400)
Charges For Services	4,852,465	5,254,920	6,275,665	6,646,309	1,391,389
Intergovernmental	21,920,211	18,465,931	20,655,842	20,358,204	1,892,273
Investment Income	29,600	215,000	172,200	170,070	(44,930)
Other Revenues	994,714	1,088,464	1,137,604	985,179	(103,285)
Contributions & Transfers	168,525	134,965	144,249	135,000	35
Transfers In	567,203	575,000	575,000	575,000	-
Total Revenues	81,999,188	82,111,497	87,560,680	88,291,764	6,180,267
Expenditures					
Management Services	21,077,246	23,241,032	23,236,933	23,994,567	753,535
Public Works	7,170,026	8,282,891	8,716,842	9,244,694	961,803
Police	15,333,383	16,011,738	15,906,062	18,294,073	2,282,335
Fire	20,732,894	20,748,644	21,380,145	21,595,716	847,072
Community Development	3,885,935	4,529,842	4,847,377	5,473,663	943,821
Transfers Out	8,722,049	8,978,332	8,982,943	9,266,132	287,800
Total Operating Expenditures	76,921,534	81,792,480	83,070,303	87,868,845	6,076,365
Operating Performance	5,077,654	319,017	4,490,377	422,919	103,902
Appropriated Prior Year Fund Balance	-	1,300,000	1,000,000	-	(1,300,000)
Total Expenditures	76,921,534	83,092,480	84,070,303	87,868,845	4,776,365
Total Fund Performance	5,077,654	(980,983)	3,490,377	422,919	1,403,902

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Corporate Fund Revenues

Revenues	2021	2022	2022	2023	2023 Bud.
	Actual	Budget	Estimate	Budget	vs. 2022 Bud.
Taxes					
410110 - Property Tax/Current	-	2,309,874	2,309,870	3,670,861	1,360,987
410115 - Property Tax/Prior	(64,505)	(36,000)	(50,000)	(50,000)	(14,000)
410120 - Property Tax Debt Service	1,858,119	1,841,190	1,841,100	1,862,593	21,403
410125 - Prior PT - Debt Service	(55,625)	(25,000)	30,195	(25,000)	-
410130 - Property Tax/Pensions	9,469,391	9,758,390	9,758,300	9,027,241	(731,149)
410140 - Property Tax/IMRF	1,092,172	1,344,286	1,344,280	1,091,653	(252,633)
410141 - Prior PT - IMRF	(50,902)	(20,000)	10,306	(20,000)	-
410160 - Road & Bridge Tax - Current	490,740	454,500	450,000	460,000	5,500
410170 - Road & Bridge Tax - Prior	(7,814)	(4,500)	4,656	(4,500)	-
410180 - Property Tax - Incentives	645	-	650	500	500
410210 - Utility Tax-Comed	2,093,370	2,062,700	2,126,864	2,160,894	98,194
410220 - Utility Tax-Telecom	1,153,486	927,244	980,463	833,393	(93,851)
410230 - Utility Tax-Nicor- Gas Use Tax	1,359,737	1,515,669	1,459,511	1,517,891	2,222
410310 - Sales Tax	21,727,766	22,271,112	22,596,877	23,003,621	732,509
410320 - Home Rule Sales Tax	10,699,335	10,738,686	11,448,288	11,654,357	915,671
410330 - Business District Tax	95,647	60,000	105,212	110,473	50,473
410410 - Hotel Room Tax	725,886	750,000	733,145	747,808	(2,192)
410420 - Amusement Tax	-	25,000	-	25,000	-
410490 - Miscellaneous Tax	-	-	-	1,000	1,000
Total Taxes	50,587,448	53,973,151	55,149,717	56,067,785	2,094,634
Licenses & Permits					
420110 - Business License	21,427	16,000	16,000	20,000	4,000
420115 - Health Inspections	-	12,350	190	21,850	9,500
420120 - Liquor License	(18,626)	200,000	240,000	245,000	45,000
420130 - Contractors' License	11,800	15,000	15,000	15,000	-
420210 - Oversized Vehicle Permits	21,210	22,000	22,000	22,000	-
420310 - Building Permits	2,447,533	1,800,000	2,711,830	2,705,967	905,967
420315 - Engineering Review Fee	266,349	212,716	364,883	215,800	3,084
Total Licenses & Permits	2,749,693	2,278,066	3,369,903	3,245,617	967,551
Fines & Forfeits					
430110 - Traffic/Parking Fines	92,407	80,000	50,000	71,600	(8,400)
430160 - DUI Court Fines	1,443	14,000	-	5,000	(9,000)
430290 - Other Fines	35,479	32,000	30,500	32,000	-
Total Fines & Forfeits	129,329	126,000	80,500	108,600	(17,400)
Charges For Services					
440220 - Yard Waste Sticker Sales	3,551	3,000	3,200	3,200	200
440230 - Tipping Fees	887,444	890,000	890,000	890,000	-
440240 - Swancc Host Community	118,752	116,227	119,940	121,139	4,912
440310 - Parking Meter Revenue	-	-	-	42,320	42,320
440320 - Commuter Parking Permits	-	-	-	144,638	144,638
440410 - Planning Application Fee	4,755	8,000	8,000	8,000	-
440425 - Reimbursements	120,123	184,272	130,000	150,000	(34,272)
440510 - Alarm Monitoring Charge	3,000	9,000	3,000	3,000	(6,000)
440540 - Police Extra Duty	188,460	200,000	200,000	452,938	252,938
440550 - Fire Extra Duty	10,809	-	10,607	10,000	10,000
440605 - 911 Surcharge	1,026,042	1,020,000	1,020,000	1,020,000	-
440615 - Insurance Reimbursement	1,600,343	1,782,180	1,800,000	1,800,000	17,820
440625 - Dog Impounding Fees	540	1,000	600	1,000	-
440635 - Lease Fees	873,516	1,004,241	882,251	891,074	(113,167)
440640 - Annexation Fee	9,750	-	-	-	-
440650 - Special Event Fee	1,950	1,000	650	1,000	-

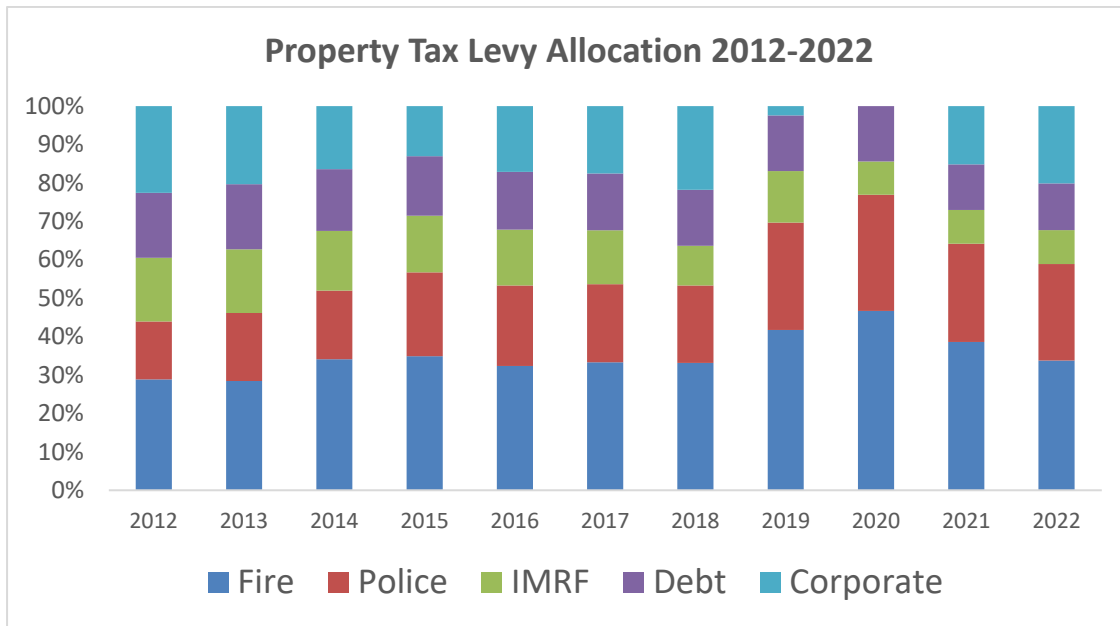
	2021	2022	2022	2023	2023 Bud.
Revenues	Actual	Budget	Estimate	Budget	vs. 2022 Bud.
440655 - Supervision Fees	3,430	6,000	7,417	8,000	2,000
440660 - Ground Emergency Medical Transport	-	30,000	1,200,000	1,100,000	1,070,000
Total Charges For Services	4,852,465	5,254,920	6,275,665	6,646,309	1,391,389
Intergovernmental					
450105 - Property Replacement Tax	384,258	275,672	736,623	478,805	203,133
450110 - State Income Tax	6,356,983	6,253,722	7,354,455	7,354,455	1,100,733
450115 - Local Use Tax	1,867,089	1,889,754	1,889,754	1,899,495	9,741
450120 - Glenbrook FPD	2,720,618	2,655,522	2,788,169	2,760,287	104,765
450125 - Village of Golf Fire Protection	107,250	143,000	143,000	143,000	-
450135 - Grant Proceeds	1,695,886	15,624	385,736	-	(15,624)
450140 - Cannabis Tax	69,377	87,669	87,669	121,763	34,094
450151 - Village of Lincolnwood Inspections	9,520	15,000	15,000	15,000	-
450152 - Village of Morton Grove Inspections	15,780	15,000	15,000	15,000	-
450165 - Make-Whole Revenue	1,629,425	-	-	-	-
450170 - Outsourced Dispatch Revenue	7,060,464	7,114,968	7,240,436	7,570,399	455,431
450175 - Morton Grove Dispatch	483	-	-	-	-
450176 - Niles Dispatch	3,078	-	-	-	-
Total Intergovernmental	21,920,211	18,465,931	20,655,842	20,358,204	1,892,273
Investment Income					
460110 - Interest-Savings	13,729	50,000	8,200	8,020	(41,980)
460120 - Interest-Investment	15,871	165,000	164,000	162,050	(2,950)
Total Investment Income	29,600	215,000	172,200	170,070	(44,930)
Other Revenues					
470110 - Franchise Tax-Nicor	34,321	35,000	43,028	45,179	10,179
470120 - Franchise Tax-Cable	851,877	823,464	830,000	850,000	26,536
470951 - Service Fees	-	180,000	180,000	40,000	(140,000)
470999 - Miscellaneous Revenue	108,516	50,000	84,576	50,000	-
Total Other Revenues	994,714	1,088,464	1,137,604	985,179	(103,285)
Contributions & Transfers					
480270 - Insurance Recoveries	44,819	-	9,284	-	-
480350 - Administrative Charges - Library	123,706	134,965	134,965	135,000	35
Total Contributions & Transfers	168,525	134,965	144,249	135,000	35
Transfers In					
490310 - Transfer From Glen, 2004A	(7,797)	-	-	-	-
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	567,203	575,000	575,000	575,000	-
Total Corporate Fund Revenues	81,999,188	82,111,497	87,560,680	88,291,764	6,180,267

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.

Property Taxes

Property taxes are the second largest source of revenue for the Village Corporate Fund and represent 18% of the total Corporate Fund revenues. The Village Board approves a tax levy in December each year, and the following year the Cook County Treasurer collects the funds from the property taxpayers and remits them to the Village. The Village receives most of its property tax revenue corresponding to the two installment due dates of these taxes which have typically been March 1 and August 1 in the past several years. It should be noted that in 2021 the second installment due date was moved from August 1 to October 1. As of September 2022, the second installment bills have not been issued and are expected to be issued and due prior to January 1, 2022. The property tax levy historically has been assigned to pay for a portion of the Corporate Fund operating expenditures, specific debt obligations and the Village portion of the Police, Fire and IMRF pension contributions.

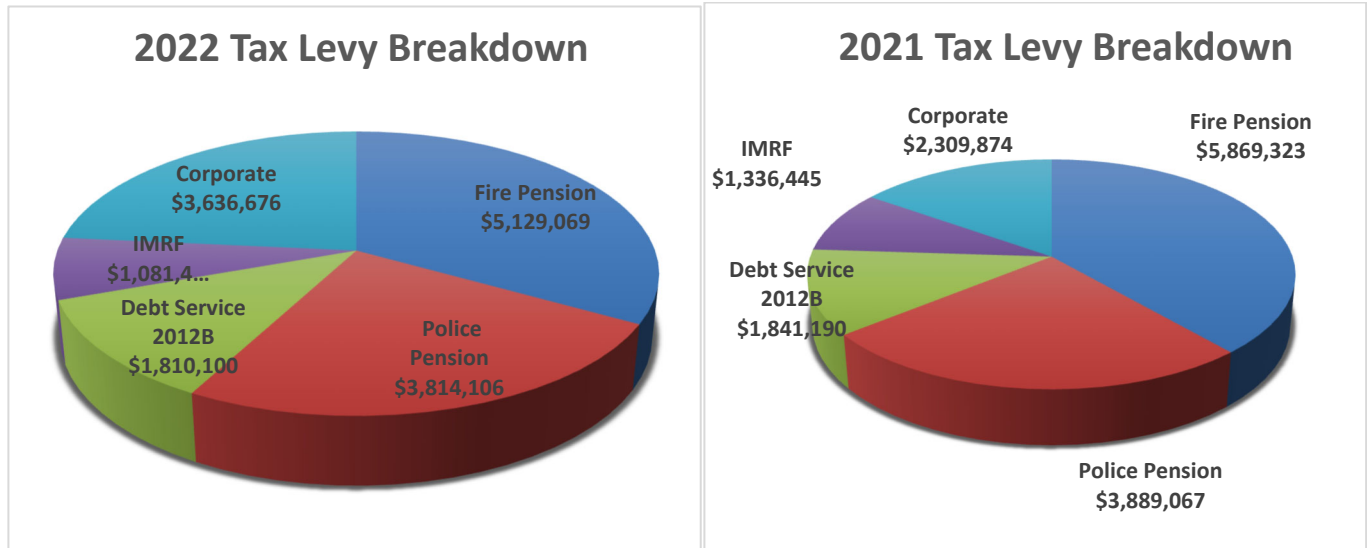


The 2022 total property tax levy is projected to increase by \$402,260 or 2.67%. A portion (0.50%) of this increase is attributed to new EAV growth associated with newly annexed, constructed, or improved property in the Village for the 2021 tax year. The remaining 2.17% increase in 2022 is due to the annexation of approximately 290 acres of land to the Village of Glenview, which resulted in the reallocation of property taxes to the Village Corporate Fund. Because the increase is due to a redistribution of property taxes collected there should not be any Village portion property tax increase to the typical property owner in the Village in 2023. If there were an increase to one's property tax bill, it would be attributable to the property valuation which is assigned at the County level.

Property taxes levied by the Village in 2022 for collection in 2023 total \$15,652,348 which is 2.67%, or \$402,260 greater than the property taxes levied in 2022 (\$15,069,179).

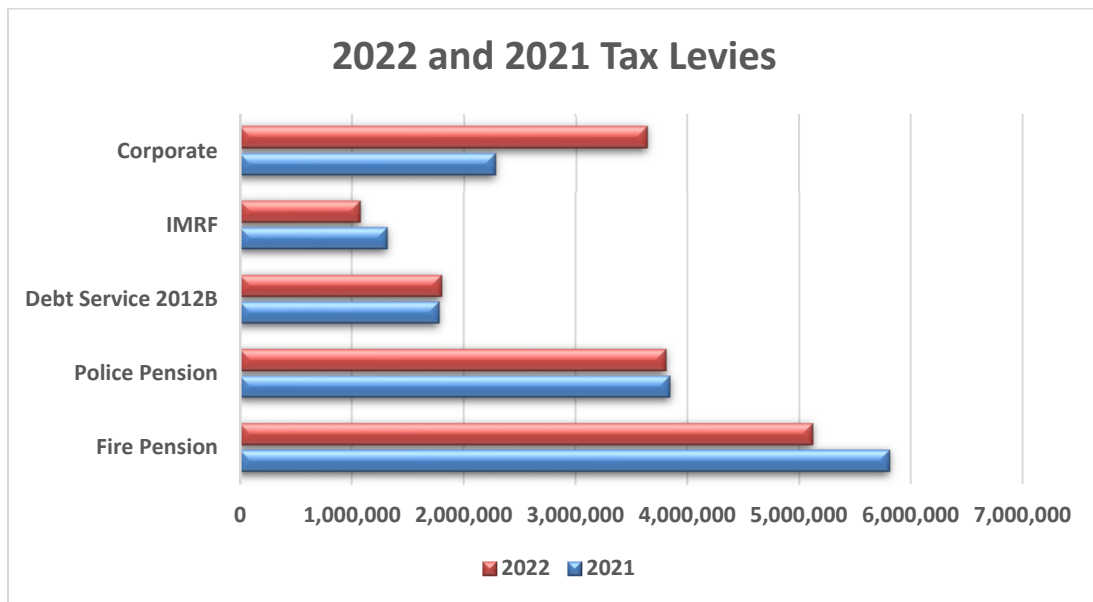
The 2022 property tax levy is as follows:

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



Current Property Taxes 410110	2022 Budget	2023 Budget
	\$2,309,874	\$3,670,861

Accounts for the Corporate line item on the annual Village of Glenview levy. The Corporate line item estimated to be collected in 2023 is \$3,670,861.



Prior Property Tax 410115	2022 Budget	2023 Budget
	(\$36,000)	(\$50,000)

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 2023 budget of (\$50,000) is based on the most recent prior years' trends of prior property tax receipts and refunds.

Property Tax Debt Service 410120	2022 Budget	2023 Budget
	\$1,841,190	\$1,862,593

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 2023 is \$1,862,593 which corresponds to the required 2023 principal and interest payment due per the bond ordinance. It should be noted that the amount estimated to be collected equals 98% 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	2022 Budget	2023 Budget
	(\$25,000)	(\$25,000)

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 2023 budget of (\$25,000) is based on the most recent prior years' trends of prior property tax receipts and refunds.

Property Tax – Pensions 410130	2022 Budget	2023 Budget
	\$9,758,390	\$9,027,241

Accounts for the annual Police Pension and Fire Pension levies. The 2022 Police Pension and Fire Pension property tax levies to be collected in 2023 are \$3,849,959 and \$5,177,282 respectively which are \$731,149 lower than the 2021 levy because of favorable investment results and correction of an error in the prior year fire pension actuarial calculation. The Actuarially Required Contributions/Levies for the pension funds for the past two years are as follows:

Tax Levy	2020 Levy Collected in 2021	2021 Levy Collected in 2022	2022 Levy Collected in 2023
Police Pension	\$3,749,715	\$3,889,067	\$3,849,959
Fire Pension	\$5,785,450	\$5,869,323	\$5,177,282
Total	\$9,535,120	\$9,758,390	\$9,027,241

It should be noted that the amount estimated to be collected equals 98% 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	2022 Budget	2023 Budget
	\$1,344,286	\$1,091,653

Accounts for the annual Illinois Municipal Retirement Fund (“IMRF”) levy. The 2022 IMRF property tax levy estimated to be collected in 2023 is \$1,091,653 which is based on a 2022 IMRF Employer Contribution Rate of 7.39%. The \$252,633 decrease in 2023 increase is due to the decrease in the Employer Contribution Rate which was 9.73% in 2022. It should be noted that the amount estimated to be collected equals 98% 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	2022 Budget	2023 Budget
	(\$20,000)	(\$20,000)

Accounts for current year collections and refunds on prior years’ IMRF line-item levies. During each year the County both collects delinquent property taxes from prior years’ levies (receipts to the Village) and refunds prior years’ levies to property owners due to corrections at the County level (dollars taken from the Village). In recent years the corrections/refunds have been greater than the receipts to the Village for the prior years’ levies so the 2023 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	2022 Budget	2023 Budget
	\$454,500	\$460,000

Accounts for Road & Bridge property tax collections which are distributed from Maine Township and Northfield Township through Cook County. The Village anticipates Township distributions in 2023 to be approximately \$460,000 which is based on the trend of Road & Bridge Tax received in recent years. The Village collected \$459,115 in 2020 and is estimating collections of \$454,500 in 2022.

Prior Road & Bridge Tax 410170	2022 Budget	2023 Budget
	(\$4,500)	(\$4,500)

Accounts for current year collections and refunds on prior years’ Road & Bridge levies and the 2023 budget of (\$4,500) is based on the most recent trends for prior years’ collections.

Utility Taxes

Utility Tax – Electricity 410210	2022 Budget	2023 Budget
	\$2,062,700	\$2,160,894

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

The Village’s Electricity Utility Tax revenue has remained consistent over the past few years. The 2022 projection is estimated to be 1.6% higher than 2021 actuals and the 2023 budget assumes a 1.6% increase over 2022 projections for a total of \$2,160,894.

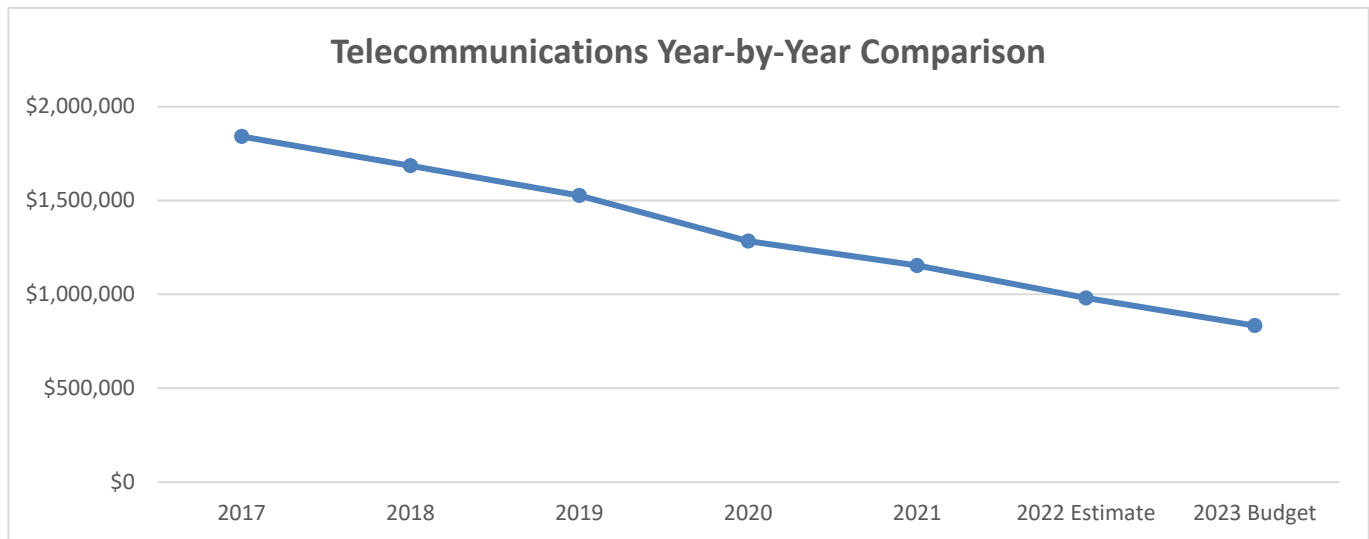
	2018	2019	2020	2021	2022 Estimate	2023 Budget
Electricity Revenue	\$2,240,268	\$2,104,169	\$2,042,277	\$2,093,370	\$2,126,864	\$2,160,894
Percentage Change	4.81%	-6.08%	-2.94%	-2.50%	-1.60%	-1.60%

Utility Tax – Telecommunications 410220	2022 Budget	2023 Budget
	\$927,244	\$833,393

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

The Village, along with other governmental agencies, has continued to see a decline in the telecommunications tax distributions over the past several years. This is due in large part to the decline in the number of land line services residents are maintaining in their homes and businesses. The telecommunication tax is collected on cell phone usage but is not applicable to the data which usually make up the largest portion of the bill. Considering these factors, the Village predicts a continued decrease of 15% in 2022 and in 2023.

	2018	2019	2020	2021	2022 Estimate	2023 Budget
Telecommunications Revenue	\$1,684,979	\$1,526,415	\$1,283,383	\$1,153,485	\$980,463	\$833,393
Percentage Change	-9.15%	-9.41%	-15.92%	-10.12%	-15.00%	-15.00%



Utility Tax – Nicor 410230	2022 Budget	2023 Budget
	\$1,515,669	\$1,517,891

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

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

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

The 2023 budget for Nicor Gas receipts is based on an estimated number of taxable therms that the Village expects to receive from Nicor. The Village estimates 32,433,578 of taxable therms in 2022, which is an increase over the 2021 actual amount of 31,159,132. January, March, and April of 202s recorded lower temperatures than the same three months of 2021, resulting in increased gas usage. The estimated number of therms is based on analysis of historical therms and average monthly temperatures in past years. To calculate budgeted tax revenue, taxable therms are multiplied by the Village imposed tax (\$0.045 per therm) and then reduced by Nicor’s administrative fee (3.00%).

Sales Tax 410310	2022 Budget	2023 Budget
	\$22,271,112	\$23,003,621

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%.

At 26%, Sales Tax is the Corporate Fund’s largest revenue source. The Village has seen continued increases in sales tax revenue in 2021 and 2022. This increase can partially be attributed to the sales tax legislation that was passed at the state level now requiring online retailers to collect both state and local taxes resulting in higher sales tax revenue collections. The first nine months of 2022, sales tax receipts were up about 7%. With many economists predicting a recession, 2022 estimates are conservative and only include a 4% increase over 2021 actuals as sales tax was impacted the most during the Great Recession (2007-2009).

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

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

Home Rule Sales Tax 410320	2022 Budget	2023 Budget
	\$10,738,686	\$11,654,357

Accounts for the Home Rule Sales Tax assessed by the Village to be imposed on the sale and consumption of goods and services except for vehicles, food for human consumption that is to be consumed off the premises where it is sold and prescription and non-prescription medicine and drugs. Home Rule Sales Tax is distributed by the Illinois Department of Revenue. The Village implemented a Home Rule Sales Tax effective July 2004 at a rate of 0.50%. In December 2007 the Village Board approved a 0.25% increase in the Home Rule Sales Tax rate, bringing the new rate to 0.75% effective July 2008. The Home Rule Sales Tax may be imposed in 0.25% increments with no maximum rate limit. The Village’s Home Rule Sales Tax still stands at 0.75%. The State imposed a 2% administrative fee effective July 1, 2017 for the distribution of this tax. With legislative pressures from local municipalities, the State reduced this administrative fee from the 2% to 1.5% with the adoption of the July 1, 2018 budget. The 1.5% administrative fee is still in place.

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

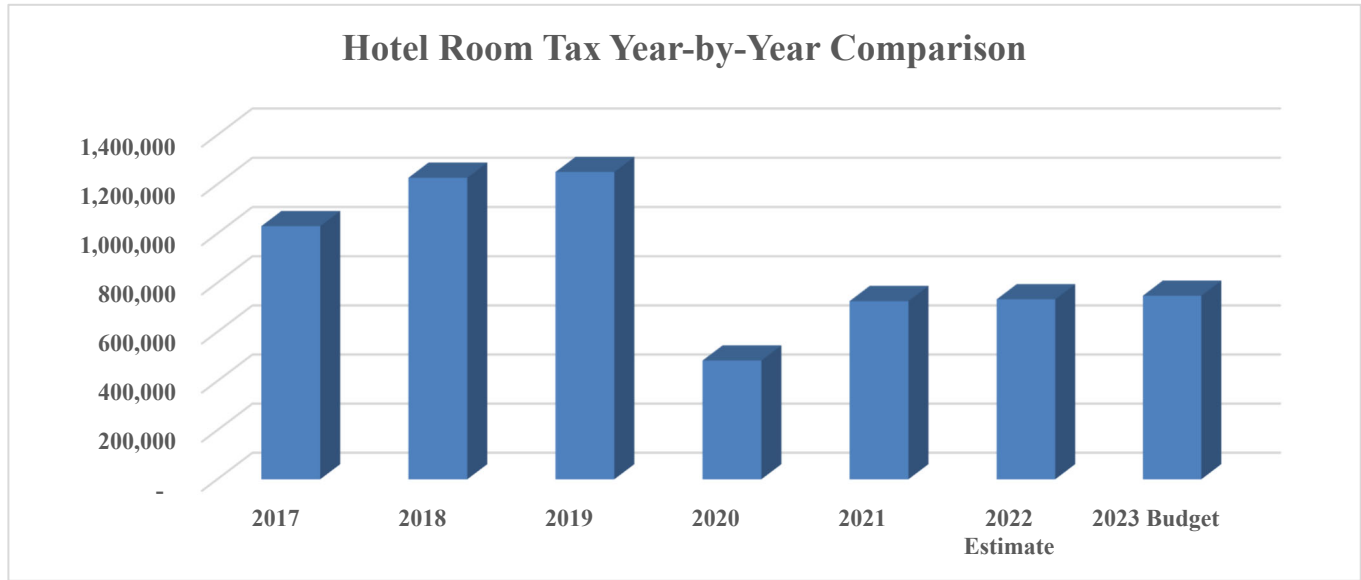
	2018	2019	2020	2021	2022 Estimate	2023 Budget
Home Rule Sales Tax Revenue	\$8,849,722	\$8,756,960	\$8,630,650	\$10,699,335	\$11,448,288	\$11,654,357
Percentage Change	5.33%	-1.05%	-1.44%	23.97%	7.00%	1.80%

Business District Tax 410330	2022 Budget	2023 Budget
	\$60,000	\$110,473

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. Business District Tax has seen strong growth over the prior year, with an increase of 46.26% from 2020 to 2021. Through the first nine months in 2022, Business District Tax receipts have increased by 20.19% compared to the same months in 2021. The Village’s 2023 budget reflects a continued increase and is set at \$110,473.

Hotel Room Tax 410410	2022 Budget	2023 Budget
	\$750,000	\$747,808

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 monthly.



Hotel Room Tax receipts saw a sharp decline of 61.29% in 2020, from \$1,250,053 in 2019 to \$483,874 because of the pandemic. As the travel restrictions began to be lifted in 2021, the Village saw increases in hotel room tax receipt revenue. Staff is keeping an eye on this revenue line but anticipates revenue of \$733,145 in 2022, a 1% increase over 2021, and a 2% increase or \$747,808 in 2023.

Amusement Tax 410420	2022 Budget	2023 Budget
	\$25,000	\$25,000

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. Due to COVID-19, 2020 receipts saw a decrease of 91.30%. The Village did not receive any amusement tax in 2021 due to the Village’s only movie theater being closed. The theater is anticipated to open late in 2022 so no revenue is projected in 2022. The 2023 budget is conservatively set at \$25,000.

Miscellaneous Tax 410490	2022 Budget	2023 Budget
	\$0	\$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 2023 budget of \$1,000 is based on this revenue returning to pre-pandemic levels.

Licenses & Permits

Business License 420110	2022 Budget	2023 Budget
	\$16,000	\$20,000

Accounts for purchases of licenses to operate a business within the Village. The Business License account consists of a \$45.00 fee for new businesses and a \$95.00 fee for restaurants (in addition to the annual \$95.00 health inspection fee). Business licenses are required for all businesses which have locations within the corporate limits of the Village. Effective January 1, 2017, Glenview businesses are no longer required to annually renew their business licenses. The license fee is only required for new businesses. The Village is estimating \$16,000 in receipts for 2022 based on year-to-date activity and analysis of previous years. As the Village anticipates receipts to increase next year, the 2023 budget has been set at \$20,000.

Health Inspections 420115	2022 Budget	2023 Budget
	\$12,350	\$12,350

Accounts for restaurant inspection fees, which are \$95.00 annually. The 2023 budget is based on 130 inspections for a total of \$12,350.

Liquor License 420120	2022 Budget	2023 Budget
	\$200,000	\$245,000

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 projecting \$240,000 for 2022 and a 2023 budget of \$245,000.

Contractors' License 420130	2022 Budget	2023 Budget
	\$15,000	\$15,000

Accounts for contractor license registrations. General Contractor License annual fees are \$50.00, while Demolition License Fees are \$35.00. Receipts are not consistent and can vary on a year-to-year basis. The 2023 budget has been kept flat with the 2022 budget at \$15,000.

Oversized Vehicle Permits 420210	2022 Budget	2023 Budget
	\$22,000	\$22,000

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. The 2022 year to date receipts are consistent with the same period from 2021. As such, the 2023 budget remains flat at \$22,000.

Building Permits 420310	2022 Budget	2023 Budget
	\$1,800,000	\$2,705,967

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. Building permit revenue can vary from year to year depending on the number of larger projects anticipated each year. During 2022, permits for multiple projects that were not planned for were pulled bringing the 2022 projection to \$2,711,830. The 2023 budget of \$2,705,967 is based on the anticipated core projects and large projects.

	2018	2019	2020	2021	2022 Estimate	2023 Budget
Building Permits Revenue	\$2,335,045	\$1,439,918	\$1,612,530	\$2,447,532	\$2,711,830	\$2,705,968
Percentage Change	15.71%	-38.33%	11.99%	51.78%	10.80%	-0.22%

Engineering Review Fee 420315	2022 Budget	2023 Budget
	\$212,716	\$215,800

Accounts for engineering review fees. The fee is calculated as 1% of engineering costs estimate, with a \$200.00 minimum for the first three lots and \$100.00 for every lot greater than three lots. Based on an analysis of previous years and upcoming projects, the 2023 budget for Engineering Review Fees is \$215,800.

Fines & Fees

Traffic Fines 430110	2022 Budget	2023 Budget
	\$80,000	\$50,000

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 2023 budget of \$50,000 is based on lower receipts in the first nine months of 2022.

DUI Court Fines 430160	2022 Budget	2023 Budget
	\$14,000	\$5,000

Accounts for the Clerk of the Circuit Court of Cook County’s monthly distribution of DUI court fines. There has been a significant decrease in DUI fines which may be a result of defendants being found not guilty and/or fees being reduced during the court process. The 2023 budget of \$5,000 is based on current trends.

Other Fines 430290	2022 Budget	2023 Budget
	\$32,000	\$32,000

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. 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 are heard through this process.

Revenue for this account fluctuates and is dependent on the number of court cases during a given year. The Village is forecasting the 2023 budget to be flat with the 2022 budget at \$32,000.

Charges for Services

Yard Waste Sticker Sales 440220	2022 Budget	2023 Budget
	\$3,000	\$3,200

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 2023 budget of \$3,200 is based on the previous three years of actual receipts.

Tipping Fees 440230	2022 Budget	2023 Budget
	\$890,000	\$890,000

Accounts for waste management fees from Groot Industries, Inc. Groot collects a contract service charge plus a \$6.05 monthly SWANCC fee from each residential customer. Only the \$6.05 monthly SWANCC fee is remitted to the Village; Groot keeps the contract service charge. Groot remits the payments to the Village on a quarterly basis. The Village is anticipating receipts to remain at the same level as the previous few years. The 2023 budget remains flat at \$890,000.

	2018	2019	2020	2021	2022 Estimate	2023 Budget
Tipping Fees	\$890,300	\$887,608	\$887,299	\$887,299	\$890,000	\$890,000
Percentage Change	-0.26%	-0.30%	-0.04%	-0.04%	0.30%	0.00%

Host Community Revenue 440240	2022 Budget	2023 Budget
	\$116,227	\$121,139

Accounts for a hosting fee that the Village receives from SWANCC monthly to operate a transfer station in Glenview. SWANCC pays the Village \$0.40 per ton of municipal solid waste coming into the Glenview Transfer Station. Recycling is not counted in this calculation. The 2023 budget of \$121,139 includes a 1% increase over 2022 projection.

Planning Application Fee 440410	2022 Budget	2023 Budget
	\$8,000	\$8,000

Accounts for fees charged to process applications. The 2023 budget has been kept flat with the 2022 budget of \$8,000.

Reimbursements 440425	2022 Budget	2023 Budget
	\$184,272	\$150,000

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 2023 budget of \$150,000 is based on current year actuals.

Alarm Monitoring Charge 440510	2022 Budget	2023 Budget
	\$9,000	\$3,000

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. False alarm fees for commercial premises are \$25.00 per false burglar alarm after the third false burglar alarm. The 2023 budget, which is based on the previous three years of actual receipts, is a decrease from the 2022 budget.

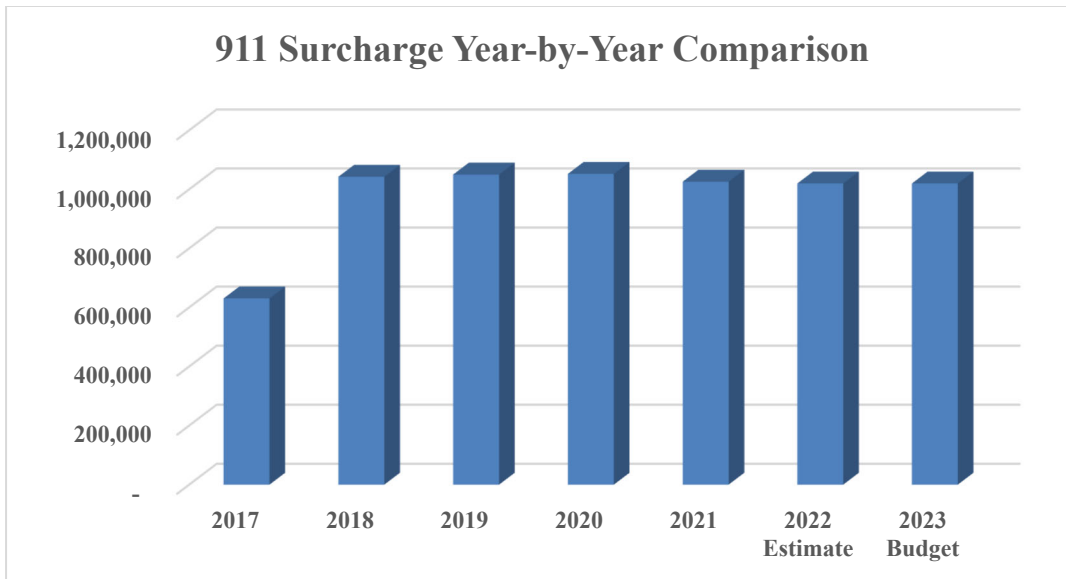
Police Extra Duty 440540	2022 Budget	2023 Budget
	\$200,000	\$452,938

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. These services vary on a year-to-year basis depending on the number of events held during the year.

9-1-1 Surcharge 440605	2022 Budget	2023 Budget
	\$1,020,000	\$1,020,000

Accounts for monthly 9-1-1 surcharge distributions from the Illinois Comptroller. This surcharge covers the costs of Glenview providing 9-1-1 emergency response services to its residents. In July of 2017, Illinois House and Senate lawmakers passed HB1811, which increased the fee that phone users pay for 9-1-1 service to \$1.50 per month per line from \$0.87, effective January 1, 2018. The increase was an effort to fund the transition to Next Generation 9-1-1 and cover increasing costs. 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 was scheduled to sunset on December 31, 2021 but has been extended through 2023. The 2023 budget has been kept flat with the 2022 budget at \$1,020,000.



Insurance Reimbursement (Ambulance Billing) 440615	2022 Budget	2023 Budget
	\$1,782,180	\$1,800,000

Accounts for billing for ambulance services. The Village’s Fire Department provides emergency medical transport services to residents and businesses residing in the Village and its unincorporated areas. The department operates three paramedic ambulances 24 hours per day. On average, the department responds to 4,500 requests for emergency medical transport services annually.

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

Ambulance Transport Fees			
2022		2023 (Estimate)	
Resident	\$ 1,160.14	Resident	\$ 2,400.00
Non-Resident	\$ 1,306.99	Non-Resident	\$ 2,400.00
Per Mile of Transport	\$ 14.69	Per Mile of Transport	\$ 15.13

The budget of \$1,800,000 is based on historical trends of about a 1% increase.

Dog Impounding Fees 440625	2022 Budget	2023 Budget
	\$1,000	\$1,000

Accounts for animal impound and animal impound redemption fees. Animals 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.

Lease Fees 440635	2022 Budget	2023 Budget
	\$979,881	\$891,074

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 and are used for the operation of radio equipment,

antennas, and other equipment for transmitting and receiving communication signals. Depending on the lease agreement, payments are made either on a monthly or annual basis. The 2023 budget of \$891,074 is based on all the scheduled lease payments due to the Village.

Annexation Fees 440640	2022 Budget	2023 Budget
	\$0	\$0

Accounts for fees paid by unincorporated residents who annex their property into the Village. Although the Village did annex property in 2022, annexation fees were waived as part of the agreement and no other collections are anticipated in 2022 or 2023.

Special Event Fees 440650	2022 Budget	2023 Budget
	\$1,000	\$1,000

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

Supervision Fees 440655	2022 Budget	2023 Budget
	\$6,000	\$8,000

Accounts for court supervision fees distributed by the Clerk of the Circuit Court of Cook County monthly. The budget of \$8,000 is based on previous year activity.

Ground Emergency Medical Transport 440660	2022 Budget	2023 Budget
	\$30,000	\$1,100,000

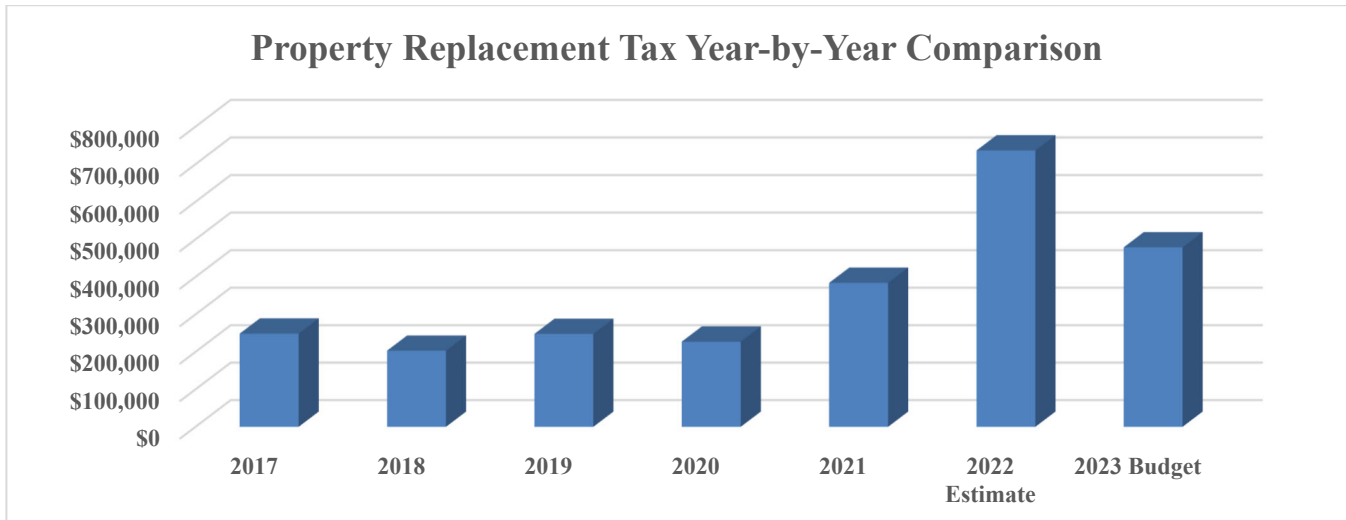
Accounts for reimbursement for the Ground Emergency Medical Transport (GEMT) reimbursement program which will provide increased cost reimbursement to the Village for services related to Medicaid ambulance transports provided by the Village. The 2023 budget of \$1,100,000 is based on the Village's history of Medicaid related transports and costs. The Village is required to remit 50% of GEMT revenue to the State quarterly which is budgeted as an expenditure.

Intergovernmental

Personal Property Replacement Tax 450105	2022 Budget	2023 Budget
	\$275,672	\$478,805

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 diverted millions of dollars away from the PPRT revenues and there have been local legislative pressures to fight to retain this funding. However, 2021 receipts came in approximately \$200k over budget and the 2022 receipts through August are \$300k over budget. The significant increase is due to strong corporate profits earlier in

the year combined with a planned transfer into PPRT at the state level. The 2022 projection of \$736,623 is based on the current trend. The 2023 budget is \$478,805 which accounts for expected decreases in corporate profits and assuming no transfer into PPRT in 2023.



State Income Tax 450110	2022 Budget	2023 Budget
	\$6,253,722	\$7,354,455

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

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

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

Local Use Tax 450115	2022 Budget	2023 Budget
	\$1,889,754	\$1,899,495

Accounts for monthly Use Tax distributions from the Illinois Department of Revenue. Use tax is a tax imposed on the privilege of using, in Illinois, any item of tangible personal property that is purchased anywhere at retail. In most instances, registered retailers act as the collectors of use tax and pay the tax to the Illinois Department of Revenue when they file their monthly sales tax return. The Illinois Department

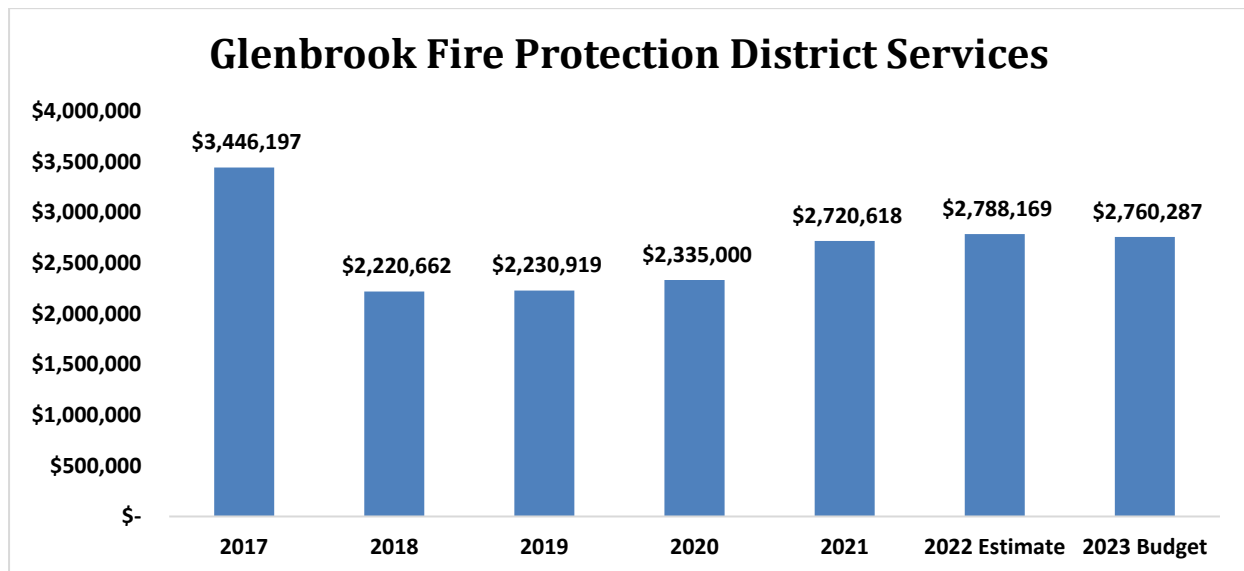
of Revenue then distributes 20.00% of the collections for general merchandise and 100.00% of the collections on qualifying food, drugs, and medical appliances to local governments on a per capita basis.

In June 2019, the Leveling the Playing Field for Illinois Retail Act was signed into law by Gov. Pritzker. Starting on January 1, 2020, marketplace facilitators such as Amazon are required to collect the 6.25% Use Tax on marketplace sales from certain retailers. Starting on January 1, 2021, marketplace facilitators and eligible remote retailers are required to collect both Illinois’ 6.25% Retailer’s Occupation Tax (ROT) and any locally imposed ROT, instead of the 6.25% Use Tax, on online purchases from sellers based on where the product is delivered. This change has resulted in flat growth in use tax receipts for 2021 and 2022 and a corresponding increase in sales tax receipts for the Village. Use Tax receipts are expected to be moderate for the remainder of 2022 and through 2023. The first nine months of 2022 have shown a 0.81% increase as compared to the same period of 2021. The 2023 budget of \$1,899,495 is based on the Illinois Municipal League’s listed Local Use Tax per capita.

	2018	2019	2020	2021	2022 Estimate	2023 Budget
Local Use Tax Revenue	\$1,373,010	\$1,577,084	\$2,040,735	\$1,867,089	\$1,889,754	\$1,899,495
Percentage Change	17.33%	14.86%	29.40%	-8.51%	1.21%	0.52%
Per Capita Basis	\$29.38	\$33.74	\$43.66	\$43.53	\$38.80	\$39.00

Glenbrook Fire Protection District 450120	2022 Budget	2023 Budget
	\$2,655,522	\$2,760,287

Accounts for payments to the Village by Glenbrook Fire Protection District for fire suppression services and emergency medical services. The Village calculates the amount due based on the EAV and submits an invoice to the Fire District on an annual basis. The budget is based on what the Village has historically billed the Glenbrook Fire Protection District. The 2022 estimate is \$2,788,169 in line with the 2022 bill. The 2023 budget is set at \$2,760,287 which is a 1% decrease from 2022 due to an estimated decrease in the district’s EAV because of the annexation of the Allstate property to the Village.



Village of Golf Fire Protection 450125	2022 Budget	2023 Budget
	\$143,000	\$143,000

Accounts for the Village of Golf fire protection service fee per an intergovernmental agreement where the Village provides fire protection and emergency medical services to the Village of Golf. Based on the agreement between the Village and the Village of Golf, the Village of Golf will compensate the Village \$143,000 for these services in 2023.

Grant Proceeds 450135	2022 Budget	2023 Budget
	\$15,624	\$0

Accounts for grant proceeds, such as Illinois Comptroller Joint ETSB consolidation grants anticipated to be received in 2022. In 2021 the Village received an American Rescue Plan Act (ARPA) grant for \$3,215,624, with \$315,624 allocated to the Corporate Fund. The Village is set to receive second tranche of ARPA funds in the amount of \$3,215,624 in 2022 which will be allocated to the Water Fund and Capital Projects Fund as directed by the Village Board during the 2022 budget workshops.

State Cannabis Tax 450140	2022 Budget	2023 Budget
	\$87,669	\$121,763

Accounts for monthly Cannabis Tax distributions from the Illinois Department of Revenue. Adult recreational cannabis was legalized in Illinois on January 1, 2020. The state imposed an excise tax on these sales and a portion of this revenue is allocated to local governments based on the population. This is an allocation that local governments will receive regardless of whether there is a dispensary located in the government's jurisdiction or if the government imposes a local tax on adult-use cannabis sales. Collections through the first nine months of 2022 are 31.76% higher than the same period in 2021. The State issued 149 new dispensary licenses in July 2022. Recipients have 180 days to open their businesses but may request an extension. It is assumed that the new stores will open gradually. The Village is budgeting State Cannabis Tax revenue of \$121,763 for 2023, which is based on the Illinois Municipal League's listed Cannabis Tax per capita.

Village of Lincolnwood Inspections 450151	2022 Budget	2023 Budget
	\$15,000	\$15,000

Accounts for the Village of Lincolnwood's use of the Village's sanitarians for health inspections at the rate of \$80 per inspection, re-inspection, complaint, or complaint re-inspection per the memorandum of understanding between the two villages dated March 1, 2015. The Village of Lincolnwood is billed by the Village every six months. Based on actual previous year receipts and the expectation for inspections to return to pre-pandemic levels, the Village's 2023 budget will remain the same as the 2022 budget at \$15,000.

Village of Morton Grove Inspections 450152	2022 Budget	2023 Budget
	\$15,000	\$15,000

Accounts for the Village of Morton Grove's use of the Village's sanitarians for health inspections at the rate of \$80 per inspection, re-inspection, complaint, or complaint re-inspection per the memorandum of

understanding between the two villages dated May 9, 2016. The Village of Morton Grove is billed by the Village every four months. Based on actual previous year receipts the Village’s 2023 budget will remain the same as the 2022 budget at \$15,000.

Outsourced Dispatch Revenue 450170	2022 Budget	2023 Budget
	\$7,114,968	\$7,516,868

Accounts for quarterly payments received by the Village for providing emergency 9-1-1 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 \$7,516,868 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	2022 Budget	2023 Budget
	\$50,000	\$8,000

Accounts for interest income from the Village’s savings accounts at Busey 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 2023 budget is \$8,000.

Interest – Investment 460120	2022 Budget	2023 Budget
	\$165,000	\$156,000

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. Rates have begun to recover from pandemic levels, so expected interest income has increased. Based on the anticipated interest rates and investable funds, the Village’s 2023 budget is \$156,000.

Other Revenues

Franchise Tax – Nicor 470110	2022 Budget	2023 Budget
	\$35,000	\$45,179

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 2023 budget of \$45,179 is based on prior year payments.

Franchise Tax – Cable 470120	2022 Budget	2023 Budget
	\$823,464	\$850,000

Accounts for 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 otherwise 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 does not expect a large fluctuation in payment amounts and the 2023 budget is set at \$850,000 which is relatively flat with 2021 actual receipts.

Service Fees 470951	2022 Budget	2023 Budget
	\$180,000	\$40,000

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. The 2023 budget is set at \$40,000 annually until 2035 based on the agreement.

Miscellaneous Revenue 470999	2022 Budget	2023 Budget
	\$50,000	\$50,000

A portion of the revenue in this account comes from electronic citation fees from the Clerk of the Circuit Court, fees for FOIA requests, and other revenues that tend to be one-time in nature. The 2023 budget of \$50,000 is based on prior year activity.

Contributions & Transfers

Administrative Charges – Library 480350	2022 Budget	2023 Budget
	\$134,965	\$135,000

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 monthly. The 2023 budget is set at \$135,000.

Transfer from Wholesale Water Fund 490520	2022 Budget	2023 Budget
	\$325,000	\$325,000

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

Transfer from Insurance Fund 490630	2022 Budget	2023 Budget
	\$250,000	\$250,000

Accounts for transfers from the Insurance & Risk Fund.

Corporate Fund Transfers Out

Corporate Fund Transfers	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Transfers Out					
590310 - Transfer To CPBS	2,222,049	2,218,332	2,222,943	2,235,732	17,400
590410 - Transfer To Capital Projects Fund	6,500,000	7,760,000	7,760,000	7,030,400	(729,600)
Total Transfers Out	8,722,049	9,978,332	9,982,943	9,266,132	(712,200)

Transfers Out

Transfer to Corporate Purpose Bonds Fund 590310	2022 Budget	2023 Budget
	\$2,218,332	\$2,235,732

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

The Corporate Fund transfers out all property taxes received for the 2012B and 2013A bonds to the Corporate Purpose Bonds Fund where it is recorded as revenue. The Corporate Purpose Bonds Fund then makes the debt service payments. The 2023 budget, which is based on the agreed upon debt repayment schedule, is \$1,810,100 for the 2012B bonds and \$425,632 for the 2013A bonds.

Debt Issuance	2023 Budget
General Obligation Refund Bond Series 2012B	\$1,810,100
General Obligation Bond Series 2013A	<u>\$425,632</u>
Total	\$2,235,732

Transfer to Capital Projects Fund 590410	2022 Budget	2023 Budget
	\$7,760,000	\$7,030,400

Accounts for the transfer to support the annual Capital Improvement Program. The budgeted 2023 transfer includes the on-going amount to the Capital Projects Fund of \$7,030,400.

Management Services Summary

	2021	2022	2022	2023	2023 Bud.
Management Services	Actual	Budget	Estimate	Budget	vs. 2022 Bud.
Personnel	9,304,120	9,554,117	9,230,742	9,986,473	432,356
Contractual	8,169,205	10,580,390	11,084,205	10,439,445	(140,945)
Commodities	130,510	221,622	191,560	396,640	175,018
Other Charges	1,281,458	621,735	467,258	635,904	14,169
Capital Outlay	-	28,000	28,000	10,000	(18,000)
Interfund Charges	2,191,953	2,235,168	2,235,168	2,526,105	290,937
Management Services Total	21,077,246	23,241,032	23,236,933	23,994,567	753,535

Management Services Line Item Budget

Management Services	2021	2022	2022	2023	2023 Bud.
	Actual	Budget	Estimate	Budget	vs.
					2022 Bud.
Personnel					
511110 - Regular Salaries	5,714,913	5,973,720	5,577,667	6,141,082	167,362
511120 - Part Time Salaries	276,007	297,090	225,233	254,942	(42,148)
511210 - Overtime Salaries	915,381	919,317	1,089,319	1,110,555	191,238
511230 - Holiday Pay	91,742	99,465	99,465	100,501	1,036
511240 - Longevity Pay	20,339	18,278	18,278	21,154	2,876
511270 - Vacation Buy Back	65,589	41,000	48,503	49,100	8,100
511280 - Sick Buy Back	6,495	4,000	2,856	5,500	1,500
512110 - Deferred Comp	23,424	22,426	23,295	24,098	1,672
512120 - Auto Allowance	30,217	28,560	26,814	29,712	1,152
514110 - FICA Payments	502,538	541,251	525,534	582,435	41,184
514210 - IMRF Payments	891,273	689,629	675,598	561,711	(127,918)
514410 - Health Insurance	764,945	917,081	917,081	1,017,314	100,233
515300 - Incentives and Recognition	1,256	2,300	1,100	2,900	600
Total Personnel	9,304,120	9,554,117	9,230,742	9,986,473	432,356
Contractual					
521110 - Actuarial Services	-	1,500	-	1,500	-
521140 - Audit Services	44,962	51,418	46,836	59,396	7,978
521150 - Bank Service Charges	23,732	17,979	17,979	28,985	11,006
521171 - Economic Development Agreement	3,659,873	4,961,478	5,471,000	4,294,000	(667,478)
521172 - Business District Distribution	47,824	30,000	52,606	55,236	25,236
521180 - Contractual Disbursements	5,017	4,000	4,000	4,000	-
521205 - Finance & Accounting Services	938,911	973,044	973,044	1,013,689	40,645
521215 - Information Technology Services	631,437	782,923	825,204	857,200	74,277
521230 - Medical Services	11,229	675	675	700	25
521275 - Non-profit Core Service Funding	384,710	425,735	425,735	429,587	3,852
521290 - Other Professional Services	285,505	492,699	398,603	405,296	(87,403)
521510 - Court Reporting Services	-	500	500	500	-
521520 - Legal Service/Retainer	304,941	324,000	324,000	333,720	9,720
521540 - Outside Litigation	44,522	45,000	90,000	45,000	-
521550 - Prosecutor Services	65,429	65,920	65,920	67,898	1,978
522115 - Cell Phone Service & Equipment	125,751	149,449	150,959	147,768	(1,681)
522120 - Document Destruction	1,559	1,865	1,500	1,936	71
522125 - Dues, Memberships, Subscriptions	41,518	47,399	48,467	47,845	446
522145 - Postage	62,806	70,178	69,678	72,400	2,222
522150 - Printing and Publishing	37,192	41,782	54,387	78,605	36,823
522155 - Rentals	3,447	3,448	3,448	3,432	(16)
522160 - Software Licensing	1,076,699	1,651,027	1,562,642	1,925,728	274,701
522170 - Telephone	286,448	302,116	313,393	334,853	32,737
522230 - Equipment Maintenance	40,012	104,145	136,200	197,210	93,065
523020 - Selection & Promotions	40,226	24,330	39,930	24,375	45
523030 - Trustee Expenses	5,455	7,781	7,498	8,586	806
Total Contractual	8,169,205	10,580,390	11,084,205	10,439,445	(140,945)
Commodities					
531025 - Audio Visual Supplies	2,256	4,663	8,300	8,362	3,699
531030 - Batteries (Specialized)	9,401	2,984	2,880	3,008	24
531060 - Computer Supplies	3,598	7,500	6,500	7,557	57
531070 - Computer/Printer/Copier Toner	31,322	29,840	37,500	39,951	10,111
531080 - Electronic Eqpt & Supplies	25,231	73,035	44,095	220,771	147,736
531110 - General Office Supplies	8,826	9,955	9,205	11,055	1,100
531225 - Traffic Control Supplies	3,245	800	-	1,700	900
531230 - Uniforms/Shoe	24,903	28,000	28,000	28,000	-
535050 - Other Supplies/Tools	21,728	64,845	55,080	76,236	11,391
Total Commodities	130,510	221,622	191,560	396,640	175,018

Other Charges					
540070 - Contingencies	-	400,000	305,000	400,000	-
540190 - Other Expenses	2,210	2,075	2,200	2,225	150
540195 - Bad Debt Expense	14,916	5,000	8,500	5,000	-
540280 - Reimbursable Expense	1,183,480	-	-	-	-
540300 - Training	62,031	178,085	131,483	191,954	13,869
540305 - Tuition Reimbursement	18,767	35,000	20,000	35,000	-
540310 - Travel Reimbursement	54	1,575	75	1,725	150
Total Other Charges	1,281,458	621,735	467,258	635,904	14,169
Capital Outlay					
550040 - Building Improvements	-	28,000	28,000	10,000	(18,000)
Total Capital Outlay	-	28,000	28,000	10,000	(18,000)
Interfund Charges					
560010 - CERF Charges	693,361	713,129	713,129	865,007	151,878
560040 - FRRF Charges	285,435	214,651	214,651	69,577	(145,074)
560070 - General Liability Insurance	723,651	794,857	794,857	951,183	156,326
560100 - Risk Management Fixed Charges	489,506	512,531	512,531	640,338	127,807
Total Interfund Charges	2,191,953	2,235,168	2,235,168	2,526,105	290,937
Management Services Total	21,077,246	23,241,032	23,236,933	23,994,567	753,535

Management Services Department

The Management Services Department includes two divisions: Administration and Joint Dispatch/IT. The focus of the Administration division includes the Village's customer service hub with a focus on responding to resident requests, community engagement efforts, business analytics, police records, and the Village Manager's Office who oversees the daily operations of the Village. Joint Dispatch/IT is responsible for receiving 911 calls, dispatching appropriate police and fire units to calls for 13 communities, and answering general non-emergency calls. IT supports all technical aspects of computers, Village Networks, storage and some application management.

Administration is staffed by 26 full-time employees and 2 part-time employees (Village Manager, Deputy Village Manager, Assistant Village Manager, Director of Management Services, Deputy Director of Management Services, (2) Assistants to the Village Manager, Deputy Village Clerk/Executive Assistant, Special Projects Manager, Administrative Coordinator, Community Engagement Manager, Cable TV Coordinator, Cable Video Producer, Human Resources Manager, Human Resources Generalist, Utility Billing Representative, Customer Service Manager, (4) Customer Service Representatives, Communications Analyst, part-time Customer Service Representative, Records Coordinator, (3) Records Clerks, and part-time Records Clerk), additionally there are 7 full-time equivalent (FTE) contracted Finance division staff.

Joint Dispatch/IT is staffed with 48 full-time employees and 8 part-time employees (Director of Public Safety Support Services, Deputy Director of Public Safety Support Services, Quality Assurance Training Supervisor, Application Support Specialist, (7) Shift Supervisors, (37) full time Telecommunicators, and (8) part-time Telecommunicators), additionally there are 5.5 full-time equivalent (FTE) contracted IT division staff.

The 2023 Management Services Department budget of \$23,909,098 is up 2.89% from the 2022 projection and up 2.87% from the 2022 budget. The 2023 budget includes a continued focus on the Village's community engagement efforts, enhancing the customer service experience, organizational development, and making life better for citizens and staff. The 2023 budget has managed to keep expenses minimal, while accounting for increased costs due to unprecedented inflation. Many project implementations were carried out in 2022, with a few new projects slated for 2023 all geared towards making Glenview better for the community and personnel who support it.

In 2023, the Management Services Department will continue the implementation of the Community Engagement Plan with an increased focus on video storytelling of Village programs, people and "All Things Glenview" supported by the hiring of communications analyst. The department will also be launching the new Village website aimed at providing a better user experience, streamline back-end editing functionality, and provide a more dynamic user experience consistent with the Community Engagement Plan. Launching the new website will also enable the Business Analytics division to begin publicly publishing key performance indicators and data for the Village's various departments in 2023. Additionally, recently vacated positions have allowed for restructuring of the customer service team. The Resolution Center and Records Division Supervisor positions have been consolidated into a single Customer Service Manager responsible for managing these two divisions. Two part-time positions (cashier and part-time records clerk) have been upgraded to full-time to provide additional customer service support to the public.

Personnel Expenditures

Regular Salaries 511110	2022 Budget	2023 Budget
	\$5,973,720	\$6,141,082

Accounts for a portion of the salary expense for full-time Management Services employees. The FY 2023 Budget includes a 2.5% merit increase and merit bonuses for non-union employees and a 2.75% increase for union positions covered by the Joint Dispatch union contract. The current contract expires 12/31/2022. The 2023 budget is up from the 2022 budget due to the following position changes combined with salary increases: one additional Customer Service Representative, a Human Resources Manager, an Assistant to the Village Manager, a Records Clerk, and Customer Service Manager offset by a reduction of a Management Analyst, a Business Analytics Analyst, Resolution Center Supervisor, and a Records Supervisor.

Position	Corporate	Waukegan/ Golf TIF Fund	Enterprise Funds	Internal Service Funds
Village Manager	91%	-	Water – 3% Sanitary – 1% Wholesale Water – 5%	-
Deputy Village Manager	75%	-	Water – 10% Sanitary – 5% Wholesale Water – 10%	-
Assistant Village Manager	85%	-	-	Ins. & Risk – 15%
Director of Management Services	66%	-	Water – 3% Sanitary – 1%	Ins. & Risk – 30%
Deputy Director of Management Services	91%	5%	Water – 3% Sanitary – 1%	-
Assistant to the Village Manager	40%	-	Water – 30% Sanitary – 5% Wholesale Water – 5%	FRRF – 5% Ins. & Risk – 15%
Deputy Village Clerk/Executive Assistant	100%	-	-	-
Special Projects Manager	80%	-	Water – 10% Wholesale Water – 10%	-
Administrative Coordinator	100%	-	-	-
Community Engagement Manager	100%	-	-	-
Communications Analyst	100%	-	-	-
Cable TV Coordinator	100%	-	-	-
Cable Video Producer	100%	-	-	-
Human Resources Manager	70%	-	-	Ins. & Risk – 30%
Human Resources Generalist	70%	-	-	Ins. & Risk – 30%
Utility Billing Representative	-	-	Water – 90%	-

Position	Corporate	Waukegan/ Golf TIF Fund	Enterprise Funds	Internal Service Funds
			Sanitary – 10%	
Customer Service Manager	80%	-	Water – 15% Sanitary – 5%	-
Customer Service Representative	90%	-	Water – 7.5% Sanitary – 2.5%	-
(3) Customer Service Representative	80%	-	Water – 15% Sanitary – 5%	-
Records Coordinator	100%	-	-	-
(3) Records Clerk	100%	-	-	-
Director of Public Safety Support Services	100%	-	-	-
Deputy Director of Public Safety Support Services	100%	-	-	-
Quality Assurance Training Supervisor	100%	-	-	-
Application Support Specialist	100%	-	-	-
(7) Shift Supervisor	100%	-	-	-
(37) Telecommunicator	100%	-	-	-

Part Time Salaries 51120	2022 Budget	2023 Budget
	\$297,090	\$254,942

Accounts for salary expenses for (1) Part-Time Customer Service Representative (CSR), (8) Part-Time Telecommunicators (TCs), Village President, (6) Trustees and (1) Part-Time Records Clerk. The FY 2023 budget includes a 2.5% increase for part-time CSRs, TCs, and Records Clerk. The 2023 budget is primarily lower than the 2022 budget due to the reduction of one Part-Time CSR position and transitioning one part-time Records Clerk position to full-time.

Overtime Salaries 511210	2022 Budget	2023 Budget
	\$919,317	\$1,110,555

Accounts for the Corporate Fund share of overtime salaries associated with Joint Dispatch for Telecommunicators and supervisors, GVTV, Resolution Center, Records, and overtime costs incurred for community special events. The remaining share of overtime salaries are included in the Commuter Fund for Records and Water and Sewer Funds for the Resolution Center.

Joint Dispatch including FLSA (see below)	\$1,000,483
GVTV	\$2,022
Resolution Center	\$3,603
Records	\$8,386
Special Events	\$96,061
TOTAL	\$1,110,555

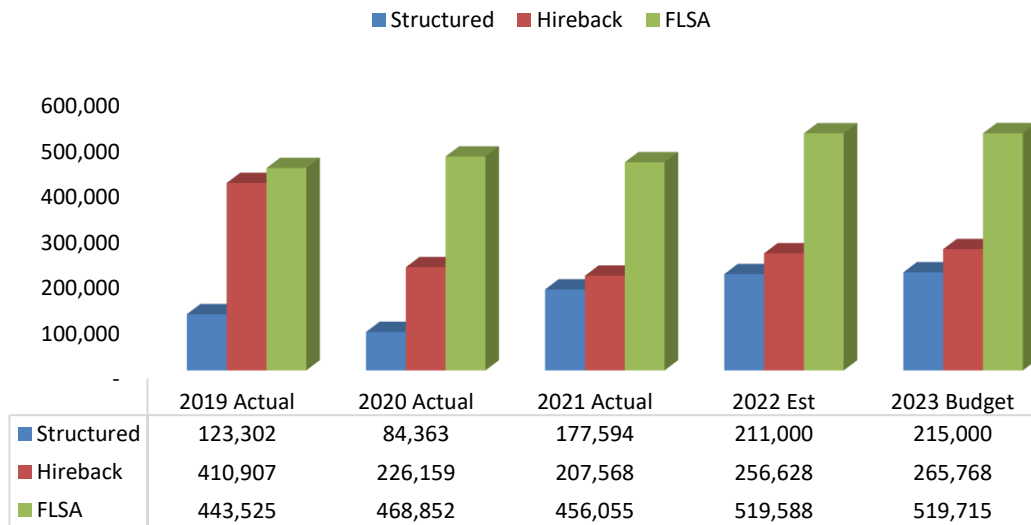
Joint Dispatch Overtime:

- **Structured \$215,000** – Overtime related to staff attending meetings, training, drills, festivals, public education events, and for holiday pay for staff working their regular shift on holidays. The 2023

budgeted amount represents an increase over the 2022 budget due to regular supervisory meetings, recruitment, in-person training and phone and radio quality assurance reviews and follow up.

- **Hireback \$265,768** – The 2023 Hireback amount is a 28% increase from 2021 actual. The increase is largely due to step and COLA increases for staff. Staff anticipates several open positions needing to be filled with Hireback dollars into 2023. As of budget, dispatch is managing an approximately 20% vacancy rate in 2022 with on-going recruitment to fill vacant positions. In addition to the vacancies, COVID continues to impact Dispatch with high levels of sick leave usage.
- **FLSA \$519,715** - Overtime due to being on a 12-hour schedule. Per the Fair Labor Standards Act (FLSA), Telecommunicators must be paid overtime for every hour worked over 40 hours in a week. Each Telecommunicator works 36-48 hour weeks each year, resulting in 208 hours of overtime pay per employee on the 12-hour schedule. As an offset each Telecommunicator works 1,976 hours of regular time rather than 2,080 hrs. While listed as overtime due to it being paid at a time-and-a-half rate, it is part of the base pay of Telecommunicators. Hourly rates are negotiated for the FLSA rates to keep annual pay within market.

Joint Dispatch Overtime 2019 - 2023



GVTV Overtime:

- Overtime for after hours and weekend coverage of special events for GVTV broadcasting in a total 2023 budget amount of \$2,022, which is based on an anticipated 40 hours of overtime for GVTV staff for Memorial Day, Veteran’s Day, July 4th and other community events that require GVTV coverage.

Community Special Events Overtime:

- Overtime for Police, Fire, and Public Works related to staffing the Glenview Memorial Day Parade, Summerfest, July 4th Festivities (Twilight Show partially offset by the Park District), Blocktoberfest, and Holiday in the Park events hosted by the Chamber of Commerce in the total amount of \$96,061. These amounts are estimates based on historical trends in personnel needs for community special events.

Event	Amount
Memorial Day Parade	\$1,274
Glenview Summerfest	\$19,419
Glenview Fourth of July	\$39,136
Blocktoberfest	\$31,356
Holiday in the Park	\$4,876
<i>TOTAL</i>	<i>\$96,061</i>

Records and Resolution Center Overtime:

- This budget is based on historical utilization, as well as anticipated needs related to Police Records reporting requirements for mandatory deadlines such as Freedom of Information Act requests, and National Incident-Based Reporting System (NIBRS) statistic requirements, and administrative adjudication hearings (\$8,386). Resolution Center overtime is typically related to providing water billing oversight, as well as, attendance at public gatherings to enhance public outreach (\$3,603).

Holiday Pay 511230	2022 Budget	2023 Budget
	\$99,465	\$100,501

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	2022 Budget	2023 Budget
	\$18,278	\$21,154

Longevity amounts are paid to non-exempt, non-union employees with 7 or more years of service hired prior to 7/17/2012 per the Employee Handbook (9 employees) and to Telecommunicators hired prior to 10/1/2011 with 7 or more years of service per the union contract (4 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 9% based on current trends. Longevity is allocated across funds in the same proportions as regular salaries. The 2023 budget increased due to inflation causing a higher CPI figure.

Vacation Buy Back 511270	2022 Budget	2023 Budget
	\$41,000	\$49,100

Accounts for the vacation time compensation paid to Management Services Department employees for a certain number of accrued and unused vacation hours in accordance with the Employee Handbook and union contracts. The 2023 budget is based on review of program participation in prior years.

Sick Buy Back 511280	2022 Budget	2023 Budget
	\$4,000	\$5,500

Accounts for the sick time compensation paid to Management Services Department employees for a certain number of accrued and unused sick hours in accordance with the Employee Handbook and union contracts. The 2023 budget is based on review of program participation in prior years.

Deferred Compensation 512110	2022 Budget	2023 Budget
	\$22,426	\$24,098

Accounts for a portion of deferred compensation paid to the Village Manager, Deputy Village Manager, Assistant Village Manager, Director of Management Services and Director of Public Safety Support Services at 3% of their base salary per the Employee Handbook. Deferred compensation is allocated across funds in the same proportions as regular salaries.

Auto Allowance 512120	2022 Budget	2023 Budget
	\$28,560	\$29,712

Accounts for the auto allowance paid to the Village Manager, Deputy Village Manager, Assistant Village Manager, Director of Management Services, Director of Public Safety Support Services, and Deputy Director of Public Safety Support Services per the Employee Handbook. Auto allowance is allocated across funds in the same proportions as regular salaries.

FICA Payments 514110	2022 Budget	2023 Budget
	\$541,251	\$582,435

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

IMRF Payments 514210	2022 Budget	2023 Budget
	\$689,629	\$561,711

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2023 employer rate is 7.39% of IMRF wages which include salaries, OT wages, vacation and sick buy back, longevity and deferred compensation. The 2023 rate is 24% lower than the 2022 rate of 9.73% primarily due to positive investment results and changes in the actuarial assumptions.

Health Insurance 514410	2022 Budget	2023 Budget
	\$917,081	\$1,017,314

Accounts for a portion of health insurance, dental insurance, and insurance opt-out incentive for eligible Management Services personnel. The Village offers employees a choice between two health insurance plans which include an HMO option and a PPO option. The HMO rates increased 1.0% and the PPO rates increased 4.7%.

Incentive and Recognition 515300	2022 Budget	2023 Budget
	\$2,300	\$2,900

Accounts for employee recognition within Dispatch. Includes supplies for National Telecommunicator Week (\$1,200), years of service recognition (\$500), and purchase of holiday meals on Christmas Day and Thanksgiving Day (\$1,000). Also included is recognition expenses for GVTV volunteers that provide 100 or more hours annually (\$200).

Contractual Expenditures

Actuarial Services 521110	2022 Budget	2023 Budget
	\$1,500	\$1,500

Each year the Village budgets to provide resources to respond to actuarial questions or provide actuarial analysis. Questions or analyses historically have been related to providing financial support to the Police and Fire Pension Funds.

Audit Services 521140	2022 Budget	2023 Budget
	\$51,418	\$59,396

Financial Services Fund Allocation	
Corporate Fund	88.50%
Waukegan/Golf TIF Fund	0.50%
Water Fund	6.00%
Wholesale Water Fund	3.00%
Sanitary Sewer Fund	2.00%
	100%

Audit services were competitively bid in 2017 and a five-year contract with an optional 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 (see table). Fund specific services are charged for items such as the annual Waukegan/Golf TIF report and Continuing Disclosure services. The budget for Baker Tilly audit services is \$62,018 with a \$54,886 Corporate Fund Cost. The total proposed Corporate Fund 2023 budget is \$59,396.

	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
Audit and Related Reporting			
Audit Services (Baker Tilly)	87.5%	\$53,196	\$47,079
GATA Grant Audit Services (Baker Tilly)	87.5%	\$1,925	\$1,703
Single Audit Services/Federal Grant (Baker Tilly)	87.5%	\$5,577	\$4,936
State of IL Comptroller’s Report (Baker Tilly)	87.5%	\$1,320	\$1,168
Other Post-Employment Benefits - Full Valuation (Actuary)	82.0%	\$5,500	\$4,510
Continuing Debt Disclosure Annual Report (Piper Sandler)	0%	\$1,150	\$0
TIF Reports (Waukegan/Golf)	0%	\$1,232	\$0
TOTAL		\$69,900	\$59,396

Bank Service Charges 521150	2022 Budget	2023 Budget
	\$17,979	\$28,985

The Village provides various payment methods to give citizens a range of options for commuter parking permits, building permits, Police issued

Bank Service Charges Fund Allocations			
	Credit Cards	E-Checks	Ambulance Fees
Corporate Fund	22%	-	100%
Water Fund	65%	83%	-
Sanitary Sewer Fund	13%	17%	-

local ordinance violations, ambulance billing and other miscellaneous payments, many of which can be processed online. An annual transaction receipt analysis of accounts charged to each fund began in 2017 to determine the fund allocation for the next year. Fund allocations (see table above) are based on an analysis of receipt activity. For 2023, credit card transactions will be processed through Tyler Cashiering/Payments (Munis payments) and Persolvent (for LAMA payments – Community Development budget), and no longer through CardConnect and PayPal. These new methods will provide more payment options and enhanced flexibility for the Village’s customers.

Bank Service Charges	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
Ambulance credit card fees	100%	\$1,000	\$1,000
American Express	22%	\$12,117	\$2,666
Credit cards (Visa, Mastercard, Discover)	22%	\$115,088	\$25,319
Vanco E-check processing	0%	\$2,700	\$0
TOTAL		\$130,905	\$28,985

Economic Development Agreement 521171	2022 Budget	2023 Budget
	\$4,961,478	\$4,294,000

Accounts for incentive agreements for economic development including sales tax incentives and other revenue sharing agreements. The 2022 projections of \$5,471,000 are 10% higher than the original 2022 budget. This is primarily due to the one-time incentive of \$1,680,000 awarded to the Thomas Place Development to assist in financing the rehabilitation of the building to increase additional affordable senior housing units. This amount was not included as an individual expenditure in the budget as it was approved at the final 2021 Board meeting and will be paid out of fund balance. Excluding this one-time payment, economic development agreement expenditures are expected to be fairly flat with 2021 actuals for 2022. The 2023 budget also is being kept flat with 2022 projections with the exception of the addition of a payment to Prospect Heights related to the annexation and development of the former Allstate site.

Business District Distribution 521172	2022 Budget	2023 Budget
	\$30,000	\$55,236

Accounts for the distribution of shared sales tax from the Chestnut/Waukegan Business District to the developer per the incentive agreement. The businesses within this district collect an additional 1% sales tax that is remitted to the Village from the State of Illinois like all sales tax. The 2023 budget is an estimate based on a 5% increase to the 2022 projection of \$52,606 (2022 projection is a 10% increase of the 2021 \$47,824 actual).

Contractual Disbursements 521180	2022 Budget	2023 Budget
	\$4,000	\$4,000

Accounts for costs for legal services not related to professional services such as county filing/recording fees and legal paid shipping related to recording Special Service Area projects and easements.

Finance and Accounting Services 521205	2022 Budget	2023 Budget
	\$973,044	\$1,013,689

The Village outsourced financial services to Lauterbach & Amen in 2009. The 2023 budget includes comprehensive finance management services provided through 7 full-time on-site staff as well as additional Chief Financial Officer and managerial staff support. The financial charge for service is calculated annually by resource demand across funds. The majority of activity is in the Corporate Fund (88.5%). The remaining 11.5% represents work effort in the other funds. The 2023 budget projects a base contract increase of 3% from the 2022 contract amount, for a total contract value of \$1,145,411 with the Corporate Fund allocation being \$1,013,689.

Information Technology Services 521215	2022 Budget	2023 Budget
	\$782,923	\$857,200

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 (see table). The proposed 2023 Budget includes one-time projects such as upgrades to wireless access within the Village facilities, offsite data back-ups, and storage upgrades.

Technology Fund Allocation	
Corporate Fund	94.00%
Water Fund	5.00%
Sanitary Fund	1.00%

	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
Information Technology			
<i>The IT contract was outsourced in three solicitations in 2007, 2013 and 2019. The FY 2023 budget proposes \$729,115 for information technology support. Additionally, there are special projects for one-time hardware upgrades such as Storage Upgrades, security incidents, laptop deployment, and support for the Village's website totaling \$182,800.</i>	94%	\$911,915	\$857,200

Medical Services 521230	2022 Budget	2023 Budget
	\$675	\$700

Accounts for costs related to the Joint Dispatch random drug testing program.

Function	Services	Qty	Unit Cost	Total Cost
Dispatch	Random Drug Testing	4	\$100	\$400
Dispatch	Random Drug Testing – Annual Administrative Fee	1	\$300	\$300
TOTAL				\$700

Non-Profit Core Service Funding 521275	2022 Budget	2023 Budget
		\$425,735

Accounts for the cost of supporting non-profits and Village-sponsored programs that benefit Village residents. Applications for funding are evaluated by a staff committee and funding recommendations are provided to the Village Board for final review and approval. The 2022 funding for recurring costs for non-profit services was \$402,235. In addition to that amount, the Board also approved one-time project costs of \$23,500 for family mental health services and programming.

The 2023 budget amount represents a 6.8% increase for recurring services only compared to the 2022 budget, based on the current June 2022 Personal Consumption Expenditures Price index (PCE) as well as anticipated requests for funding. PCE, released monthly by the US Bureau of Economic Analysis, reflects changes in the prices of goods and services across a wide range of consumer expenses and reflects changes in consumer behavior. The 6.8% increase applied to the \$402,235 results in a 2023 budget amount of \$429,587.

Other Professional Services 521290	2022 Budget	2023 Budget
		\$492,699

Accounts for the service fees for outside firms and agencies that support the work of the Management Services Department. Please see the content below the chart for additional details. Special projects to implement software solutions are also budgeted in this account. There is a decrease from 2022 to 2023 due to a \$25,000 reduction in consultation services regarding the Sexton Landfill project which is near to completion; a \$15,000 decrease due to the discontinuation of Media Communication Monitoring and Reporting services following an evaluation of the communications team; reduction of the scope for communications services support due to the hiring of the Community Engagement Manager position; completion of Incode Local Court software implementation totaling \$20,700; and a reduction in the cost of dispatch quality assurance of approximately \$9,000.

Function	Professional Services	Qty	Unit Cost	Total Cost
VMO	Glenkirk Recycling Agreement – Paid monthly for removal of aluminum cans by Glenkirk residents.	1	\$849	\$849
VMO	Twilight Show (July 4 th fireworks) Traffic Control Vendor Agreement - to augment Police personnel for traffic control related to the Park District fireworks display	1	\$16,064	\$16,064
VMO	Other Professional Service Consultation Contracts (<i>see below</i>)	1	\$65,000	\$65,000
VMO	Recording Secretary for regular and special Village Board meetings	30	\$300	\$9,000

Function	Professional Services	Qty	Unit Cost	Total Cost
VMO	Resources for Website Enhancements Related to Communications and Business Analytics	1	\$30,000	\$30,000
Communications	Communications Supplementary Services for implementation of community engagement plan (<i>see below</i>)	1	\$81,510	\$81,510
Communications	Social Media Archiving Service	1	\$2,988	\$2,988
Legal	Municipal Code Updates, Subscription and Administration Fee	1	\$7,000	\$7,000
Legal	Administrative Law Judge for adult and juvenile administrative proceedings related to legal violations	11	\$1,090	\$12,000
HR	Recording Secretary Board of Fire and Police Commissioners	5	\$300	\$1,500
HR	Organizational Development and Diversity and Inclusion Consultant (<i>see below</i>)	1	\$25,000	\$25,000
Finance	Various financial costs including GFOA certification/review, vendor credit reports, and safe cleaning	1	\$1,885	\$1,885
Finance	Municipal Advisor and Debt Counsel	1	\$2,000	\$2,000
Administrative	Document Scanning (94% of \$6,852.50 allocated to Corporate)	1	\$6,441	\$6,441
Dispatch	Rapid Notification license fee (<i>see below</i>)	1	\$25,791	\$25,791
Dispatch	Language line translation service vendor agreement.	1	\$2,500	\$2,500
Dispatch	Smart 911 (<i>see below</i>)	1	\$16,590	\$16,590
Dispatch	Power DMS	1	\$7,009	\$7,009
Dispatch	ProQA Annual Software Licensing for Emergency Medical Dispatch Programs (Medical Protocols) and Aqua (Quality Assurance) (<i>see below</i>)	1	\$16,660	\$16,660
Dispatch	Frontline Parking and Vacation Watch system (<i>see below</i>)	1	\$10,151	\$10,151
Dispatch	Software for quality assurance and training	1	\$16,650	\$16,650
Information Technology	Microwave Link Maintenance (94% allocated to Corporate) for Village Network	1	\$5,171	\$5,171
Information Technology	Electrical wiring services for IT (94% allocated to Corporate)	1	\$1,880	\$1,880
Information Technology	Panda Doc (94% allocated to Corporate)	1	\$6,503	\$6,503
Information Technology	Microwave Link Maintenance related to Joint Dispatch	1	\$6,000	\$6,000
Information Technology	Upgrade to North Joint Dispatch Center Storage Area	1	\$2,880	\$2,880
Information Technology	IT related services for the interface between different software packages	1	\$2,798	\$2,798
Information Technology	IT related services for the New World interface	1	\$2,686	\$2,686
Information Technology	Network Penetration Testing	1	\$19,025	\$19,025
Information Technology	GIS Consortium Shared Initiatives	1	\$51	\$51
Information Technology	Municipal GIS Partners, Inc.	1	\$1,669	\$1,669
Information Technology	GIS Software	1	\$45	\$45

Function	Professional Services	Qty	Unit Cost	Total Cost
			TOTAL	\$405,296

Organizational Development and Diversity and Inclusion Consultant \$25,000
 An organizational goal of the Village is the development and implementation of a strategy to further promote a workplace culture that values diversity, equity and inclusion of all individuals working on behalf of the Village. Consultation services are included in the 2023 budget are to implement and support recommendations resulting from the cultural alignment study conducted in 2022.

Consultation Services \$65,000
 From time to time, the Village works with consultants in a specialized field of work to provide data analysis, legislative support and consultation on County, State and Federal projects that impact the residents of Glenview. The 2023 budget was developed based on anticipated needs in addressing Federal, State and regional initiatives (\$60,000). A portion of this account is allocated to conducting environmental studies at the Sexton Landfill, the proposed site of the Patriot Acres Compost Facility due to leachate pollution detected at the property; these studies are being conducted with the Village of Glenview and the Solid Waste Agency of Northern Cook County (SWANCC) (\$5,000). This budget was decreased by \$25,000 compared to 2022 due to the near completion of the Sexton Landfill project.

Communications Supplementary Services \$81,510
 The continued implementation of the Community Engagement Plan is a major Village goal for 2023. The Community Engagement Manager is providing enhanced storytelling, social media and engagement opportunities with communications supplementary services provided by Public Communications Inc., a third-party communications consultant that provides digital communications support and graphic design. This amount was determined based on an analysis of the current costs and the anticipated scope of services for 2023.

Rapid Notification \$25,791
 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 2021, staff re-negotiated a shared purchase amongst Joint Dispatch Customers. The 2023 amount of \$25,791 includes \$3,674 for Glenview’s share of the annual licensing agreement. Glenview pays the annual license fees for each agency and is then reimbursed by the agency for their share of the fee.

Smart 911 \$16,590
 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 the Village’s rapid notification system. Smart 911 is a shared purchase of which Glenview pays \$2,147 of the \$16,590 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 \$16,660
 In 2018, Glenview purchased ProQA software for the Emergency Medical Dispatch program. In 2020, 4 additional licenses were added and Glenview signed a multi-year agreement for support which resulted in a discount in licensing. The discount for the multi-year agreement is 20% resulting in a license cost of \$1,190 per license per year for 14 licenses versus the non-discounted price of \$1,500 per license. This agreement ends in 2023 and will need to be re-negotiated for future years beginning in 2024.

Frontline

\$10,151

Frontline is a public safety tool for tracking parking permission and vacation watches. It allows public access for customers to enter their own information rather than call into the police department or dispatch. Taking phone calls for parking permission occupies a significant amount of time. In 2023 dispatch added training tracking, increasing our annual cost.

Priority Dispatch Quality Assurance Review Services

\$16,650

Dispatch initially budgeted to outsource review of Emergency Medical Dispatch Protocols. Staff learned of an Artificial Intelligence tool that could aid in Quality Assurance and save on costs. Implementation of the AI tool is ongoing in 2022. Budget for the AI tool through our EMD vendor is approximately 36% less totaling \$16,650 in 2023 (original budget of \$25,992).

Court Reporting Services 521510	2022 Budget	2023 Budget
	\$500	\$500

Accounts for the cost of court reporting services as needed for depositions or other litigation events. Historically, these expenditures have ranged from \$0-\$1,500 based on need. Due to the infrequent usage of court reporting, the 2023 budget remains at one session at \$500.

Legal Service/Retainer 521520	2022 Budget	2023 Budget
	\$324,000	\$333,720

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 of 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. The 2023 budget accounts for the cost of the Village Attorney retainer for general work, FOIA consultation, required attendance at Village Board and Commission meetings and other work per the terms of their agreement.

Outside Litigation 521540	2022 Budget	2023 Budget
	\$45,000	\$45,000

Accounts for costs related to the preparation and consultation for collective bargaining, as well as day to day questions related to recently implemented legislation, interpretation and application of Village policy. The 2023 budget of \$45,000 is based on the 2023 project initiatives and trend history. Joint Dispatch includes \$15,000 for general labor and personnel costs and upcoming labor negotiations.

Prosecutor Services 521550	2022 Budget	2023 Budget
	\$65,920	\$67,898

Accounts for prosecutorial services (Robbins DiMonte, Ltd.) for traffic citations, including moving violations and other petty offenses at the Circuit Court of Cook County’s Second Municipal District in Skokie (\$29,175). This account also includes prosecutorial services related to the Village’s Administrative Adjudication for property code violations and local ordinance police violations (\$38,723).

Cell Phone Service and Equipment 522115	2022 Budget	2023 Budget
	\$149,449	\$147,768

The FY 2023 budget of \$147,768 for cell phones and equipment is based on the fiscal year 2022 projection. The charges are allocated across funds based on general technology resource demands. The Corporate Fund allocation is 94% which is \$147,768. In preparation of the 2023 budget staff reviewed actual usage and new service requests and budgeted slightly lower for 2023.

Cell Phone Service	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
Cellular service for phones and field computers (Verizon)	94%	\$146,000	\$137,240
Cellular emergency phones and Board Epacket service (AT&T)	94%	\$10,000	\$9,400
Payphone service at depot stations (Pacific Telemanagement)	94%	\$1,270	\$1,128
TOTAL		\$157,270	\$147,768

Document Destruction 522120	2022 Budget	2023 Budget
	\$1,865	\$1,936

The FY 2023 total budget of \$2,060 supports the biannual destruction of paper documents after they have been scanned and filed electronically as well as documents that have met their retention periods following the approval of the Illinois Department of Archives. The Corporate Fund portion is 94% or \$1,936.

Dues, Memberships, Subscriptions 522125	2022 Budget	2023 Budget
	\$47,399	\$47,845

Accounts for the Management Services divisions as well as Village Board of Trustee participation in various organizations. These organizational memberships provide services such as training, professional development, and useful information related to the profession.

Function	Membership	Qty	Unit Cost	Total Cost
VMO	Northwest Municipal Conference (NWMC) annual membership fee	1	\$25,000	\$25,000
VMO	Illinois Municipal League (IML)	1	\$2,500	\$2,500
VMO	Metropolitan Mayors Caucus	1	\$2,100	\$2,100
VMO	Localgovnews.org subscription	1	\$1,440	\$1,440
VMO	Capitol Fax Online Newsletter Subscription	1	\$500	\$500
VMO	Crain's Annual Subscription	1	\$169	\$169
VMO	International City/County Management Association (ICMA) dues for Village Manager and Deputy Village Manager	2	\$1,400	\$2,800
VMO	Illinois City/County Management Association (ILCMA) dues for Village Manager and Deputy Village Manager	2	\$65	\$130
VMO	International City/County Management Association (ICMA) dues for (4) VMO staff	4	\$686	\$2,742

Function	Membership	Qty	Unit Cost	Total Cost
VMO	Illinois City/County Management Association (ILCMA) dues for (4) VMO staff	4	\$65	\$260
VMO	Public Notary Recertification	1	\$100	\$100
VMO	Illinois Government Finance Officers Associations (IGFOA)	1	\$100	\$100
VMO	Harvard Business Review	1	\$180	\$180
VMO	Association for Talent Development	1	\$500	\$500
VMO	Organizational Development Network	1	\$250	\$250
Communications	Online Newspaper Subscriptions	1	\$500	\$500
Communications	City-County Communications & Marketing Association (3CMA) Awards Entry	1	\$200	\$200
Communications	Illinois National Association of Telecommunications Officers and Advisors (NATOA)	1	\$80	\$80
Communications	Canva graphics design software	1	\$156	\$156
Communications	GVTV original production video contest entry fees	2	\$100	\$200
HR	IL and National Public Employer Labor Relations Association (IPELRA/NPELRA) Membership dues HR Manager/Generalist	2	\$250	\$500
HR	Society for Human Resource Management membership – HR Manager and HR Generalist	2	\$230	\$460
HR	CityTech USA - PublicSalary.com	1	\$400	\$400
Dispatch	Assoc. of Public Safety Communications Officials (APCO)	1	\$339	\$339
Dispatch	National Emergency Number Association Membership	2	\$142	\$284
Dispatch	Licenses with IL Dept. of Public Health for Emergency Medical Dispatch certifications	10	\$30	\$300
Dispatch	IPELRA membership	1	\$250	\$250
Dispatch	CPR and AED certifications and renewals	23	\$20	\$460
Dispatch	Priority Dispatch Emergency Medical Dispatch renewals	1	\$3,280	\$3,280
Records	Law Enforcement Records Managers of Illinois (LERMI) annual membership for Customer Service Manager and Records Coordinator	2	\$40	\$80
Administration	ICMA - Illinois City/County Management Association Dues	2	\$200	\$400
Administration	ILCMA - International City/County Management Association Dues	1	\$200	\$200
Administration	National Government Finance Officers Association (GFOA) Membership	1	\$305	\$305
Administration	Illinois GFOA Membership	1	\$300	\$300
Administration	Midwest Association of Public Procurement (MAPP)	1	\$45	\$45
Administration	National Institute of Governmental Purchasing (NIGP)	1	\$190	\$190
Administration	Illinois Association of Public Procurement Officials	1	\$45	\$45
Resolution Center	One Notary Fee Resolution Center Staff Member	1	\$100	\$100
			TOTAL	\$47,845

Postage 522145	2022 Budget	2023 Budget
	\$70,178	\$72,400

Accounts for the postage costs for routine outgoing mail and shipping Village-wide, 10 issues of the Village Newsletter, bulk mailing for special event notifications, courtesy reminder notices for commuter parking renewals/purchases, routine shipping costs, and mailings for new resident information.

Function	Postage	Qty	Unit Cost	Total Cost
General Gov't	Routine Village Hall postage	1	\$19,567	\$19,567
General Gov't	Postage Machine Lease	1	\$343	\$343
VMO	Routine shipping postage	1	\$770	\$770
Communications	Village newsletter	10	\$4,500	\$45,000
Communications	Special event mailings (Memorial Day, 4 th of July, Open Hours)	1	\$3,750	\$3,750
Communications	New resident packet postage shared between the Village, Park District and Chamber	750	\$2.96	\$2,220
Finance	FedEx Shipping for Management Services	1	\$750	\$750
TOTAL				\$72,400

Printing and Publishing 522150	2022 Budget	2023 Budget
	\$41,782	\$78,605

Accounts for the cost of printing the newsletter and other Village materials. The increase from 2022 to 2023 is primarily driven by the rising cost of the Village's paper newsletter. This is directly related to the increased cost of paper being seen by printing and publishing companies. The Glenview Report is printed and delivered to all addresses in Glenview ten times per year and is one of the primary vehicles for key Village communications. This line item totaled \$32,000 in the 2022 budget. Staff recently completed a formal request for proposal process for these services through December 2023. The resulting pricing substantially increased from the lowest responsible bidder. These services are budgeted at \$63,000 for 2023.

Function	Description	Qty	Unit Cost	Total 2023 Cost
Communications	10 issues of Village Newsletter	10	\$6,300	\$63,000
Communications	Constant Contact subscription for e-newsletters	1	\$1,050	\$1,050
Communications	Resident open house postcards	1	\$400	\$400
Communications	Professional printing of New Resident Handbooks	1	\$4,000	\$4,000
Communications	Promotional items for community events promoting various channels to interact with the Village	1	\$3,000	\$3,000
Finance	Posting Budget Notice and Treasurer's Report	1	\$1,600	\$1,600
Finance	Printing Budget and Annual Financial Report	1	\$1,500	\$1,500
Records	Police return address envelopes	1	\$350	\$350

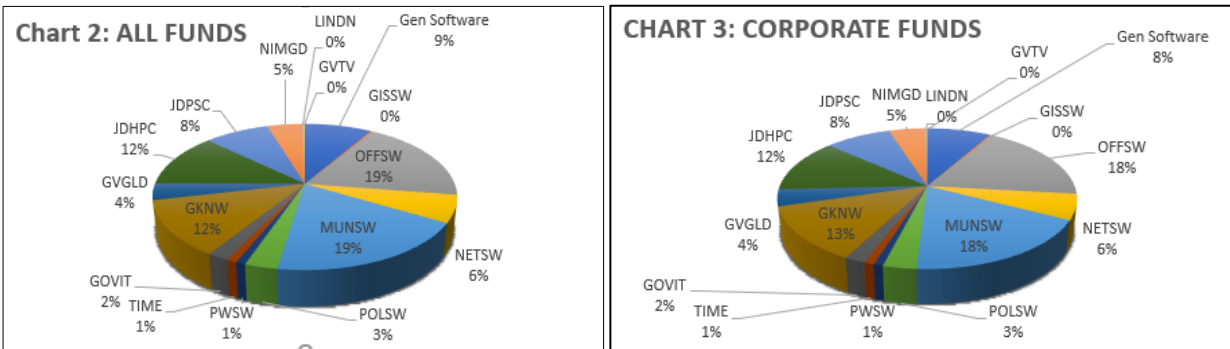
Function	Description	Qty	Unit Cost	Total 2023 Cost
Records	Expungement Jackets	1	\$350	\$350
Records	Handicap Permits	1	\$250	\$250
Records	Warrant Jackets	1	\$350	\$350
Records	Bike Registration Labels	1	\$255	\$255
Records	Case Jackets	1	\$2,500	\$2,500
TOTAL				\$78,605

Rentals 522155	2022 Budget	2023 Budget
		\$3,448

Accounts for the cost of one Digital Mailing System lease agreement located at Village Hall in the quarterly amount of \$858 for an annual total of \$3,432 for 2023.

Software Licensing 522160	2022 Budget	2023 Budget
		\$1,651,027

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 Charts 2 (All Funds) and 3 (Corporate Fund only), 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.



The FY 2023 software budget includes ongoing support of MUNIS SaaS (Software as a Service); telephones; dispatch software solution to interface Glenview’s Computer Aided Dispatch software to neighboring jurisdiction’s Computer Aided Dispatch software; police ALJ software; and O365;. New Software requests total approximately \$160,000 and include Payroll, Performance Metric tracking, and updated offsite data back-up for disaster recover. Additionally, staff has budgeted 7-10% increases for core software packages such as MUNIS, O365, and Talentspace (SABA performance tracking software).

Description	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
General Village-wide Software	Varies	\$197,056	\$181,570
Geographic System Information (GIS) Software – GISSW	94%	\$4,934	\$4,636
Office Software – OFFSW	Varies	\$365,332	\$349,598
Network Software – NETSW	Varies	\$118,549	\$111,841
Tyler Munis Software – MUNSW	Varies	\$371,282	\$348,744
Police Software – POLSW	100%	\$58,180	\$58,180
Public Works Software – PWSW	Varies	\$16,927	\$16,097
Timekeeping Software – TIME	Varies	\$17,737	\$17,612
GovIT Consortium Software – GOVIT	93.25%	\$38,383	\$36,081
Glencoe/Kenilworth/Northfield/Winnetka Software – GKNW	100%	\$241,164	\$241,164
Glenview/Grayslake Software – GVGLD	100%	\$72,682	\$72,682
Joint Dispatch Highland Park Consolidation Software – JDHPC	100%	\$233,845	\$233,845
Joint Dispatch Public Safety Consolidation Software – JDPSC	100%	\$159,904	\$159,904
Niles/Morton Grove Software – NIMGD	100%	\$88,173	\$88,173
Lindenhurst Software – LINDN	100%	\$3,161	\$3,161
Glenview Public Television – GVTV	100%	\$2,440	\$2,440
	TOTAL	\$1,989,424	\$1,925,728

Telephone 522170	2022 Budget	2023 Budget
	\$302,116	\$334,853

The FY 2023 budget for general telephone service, 911 lines, and fiber connection charges is for the Village and its Dispatch partners. The budget was projected based on the projection of FY 2022 expenditures. The charges are allocated across funds based on general technology resource demands. Joint Dispatch charges are offset by Joint Dispatch revenue. The total FY 2023 budget is \$343,995 of which \$334,853 is supported by the Corporate Fund. The programs are summarized below.

Voice and Data Services	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
Telephone Services (AT&T, Call One, moves/adds/changes)	94%	\$127,323	\$119,622
Cable Television (Comcast)	94%	\$5,623	\$5,288
Village Facility Data Service (Wide Open West, NT Consortium)	94%	\$20,720	\$19,480
Glencoe/Kenilworth/Northfield/Winnetka Data (Comcast)	100%	\$61,208	\$61,208
Glenview/Grayslake Data Connection (Comcast)	100%	\$14,246	\$14,246
Joint Dispatch Highland Park Consolidation Data (Comcast)	100%	\$67,776	\$67,776
Lindenhurst Data Connection (Comcast)	100%	\$14,246	\$14,246

	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
Voice and Data Services			
Niles/Morton Grove Data Connection (Comcast)	100%	\$14,246	\$14,246
Fiber Connection (Illinois Century Network)	100%	\$18,741	\$18,741
TOTAL		\$343,995	\$334,853

Equipment Maintenance 522230	2022 Budget	2023 Budget
	\$104,145	\$197,210

Accounts for the cost of regularly scheduled maintenance to existing or newly purchased equipment in Joint Dispatch. There are three new items added to maintenance for 2023 which account for 96% of the increase from the 2022 budget. In 2022, a fire new station alerting system was installed and no maintenance was needed in 2022. The cost of maintenance is \$26,900. In 2018 Joint Dispatch upgraded the 911 phone system and pre-purchased a multi-year agreement. The agreement ended in 2022 requiring on-going maintenance in 2023 and beyond. Lastly, dispatch console cleaning services was added in 2023. The consoles are under warranty and the manufacturer requires a certified provider to maintain the equipment.

Description	2022 Budget	2023 Budget
Maintenance Agreement and software and hardware upgrade for dispatch MCC7500 radio consoles. The cost represents the first year of a 3-year agreement that includes replacement of hardware such as switches, gateways, and PC, along with firmware upgrades to STARCOM radios necessary to keep connected to the State system. A multi-year contract provides an approximate 17% discount versus a single year price.	\$82,933	\$82,933
Maintenance agreement for non-STARCOM and STARCOM radio equipment.	\$6,876	\$7,358
Purchase, replacement, and repair of headsets and parts, used by Telecommunicators.	\$3,200	\$3,500
Outdoor weather warning system maintenance	\$4,691	\$5,019
Maintenance and repair of dispatch furniture	\$5,000	\$18,500
Fire Station Alerting – included in first year of new US Digital Station Alerting	\$0	\$26,900
CAD mapping maintenance for closest unit dispatch	\$1,445	\$3,000
Maintenance Agreement for 911 Phone systems	\$0	\$50,000
Annual Dispatch console cleaning service	\$0	\$13,000
TOTAL	\$104,145	\$197,210

Selections and Promotions 523020	2022 Budget	2023 Budget
	\$24,330	\$24,375

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

budgets. The 2023 budget includes increased job advertisement costs as a result of on-going efforts to expand the diversity of candidate pools for open positions through targeted postings on job boards.

Function	Selections and Promotions	Quantity	Unit Cost	Total Cost
HR	Village Hall Job Advertisements	10	\$700	\$7,000
HR	Village Hall Background Check	10	\$200	\$2,000
Dispatch	Background Check	16	\$200	\$3,200
Dispatch	Polygraph	11	\$175	\$1,925
Dispatch	Psychological Evaluation	10	\$675	\$6,750
Dispatch	Pre-employment Physical	10	\$250	\$2,500
Dispatch	Job Advertisements	4	\$100	\$400
Dispatch	Expedited Pre-employment results as needed	3	\$200	\$600
			TOTAL	\$24,375

Trustee Expenses 523030	2022 Budget	2023 Budget
	\$7,781	\$8,586

Accounts for expenses incurred and programs led by the Village Board of Trustees. The 2023 budget increased due to additional employees reaching the 25-year milestone and additional materials and supplies.

Function	Description	Qty	Unit Cost	Total Cost
VMO	Civic Awards dinner	10	\$50	\$500
VMO	Northwest Municipal Conference – Legislative Activities	1	\$675	\$675
VMO	President’s Scholarship to Glenbrook South student	1	\$1,000	\$1,000
VMO	Board of Trustees meeting supplies	1	\$200	\$200
VMO	Officials’ Dinner	70	\$50	\$3,500
VMO	25-Year Employee Recognition Gift Card and Engraved Plaque	9	\$202.50	\$1,823
VMO	Coffee with the Council Materials	1	\$300	\$300
VMO	New Trustee materials including photos, shirts, and orientation supplies	1	\$488	\$488
VMO	Board and Commissioners recognition	1	\$100	\$100
			TOTAL	\$8,586

Commodities

Audio Visual Supplies 531025	2022 Budget	2023 Budget
	\$4,663	\$8,362

Accounts for the supplies for the Glenview TV production. Each year GVTV provides an updated equipment request to support annual programming. The 2023 budget includes replacement of two camcorders (\$7,657), and a wireless microphone system (\$705). The variance from year to year is primarily due to the need to replace two camcorders in 2023 versus 2022 when one was replaced.

Batteries (Specialized) 531030	2022 Budget	2023 Budget
	\$2,984	\$3,008

Accounts for battery backup uninterruptible power supply (UPS) batteries for computer equipment which provides power in a main power failure. One unit replaced annually with larger replacement budgeted as needed.

Computer Supplies 531060	2022 Budget	2023 Budget
	\$7,500	\$7,557

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.

Computer/Printer/Copier Toner 531070	2022 Budget	2023 Budget
	\$29,840	\$39,951

Accounts for consumable printer supplies (toners and fusers) for thirteen (13) copiers – 5 large heavy duty, 8 small/medium duty and fifty-five (55) Village printers and supplies for a large format color plotter and a blueprint machine. The FY 2023 budget is based on 2022 projections of \$37,500. This account is projected to be over budget due to increased demand on copy supplies with more staff back in the office regularly. The total budget of \$42,463 is allocated across funds with Corporate Fund expenditures of \$39,951 or 94% of the total budget.

Electronic Equipment and Supplies 531080	2022 Budget	2023 Budget
	\$73,035	\$70,771

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, Kronos Time Clocks, Voice-over IP and conference phone replacements, and leasing of GPS hardware/software for a total IT Corporate Fund budget of \$67,621. This account also includes network switches/hardware to support Joint Dispatch, and various pieces of equipment to support GVTV (\$3,150).

General Office Supplies 531110	2022 Budget	2023 Budget
	\$9,955	\$11,055

Accounts for office supplies used in the Village Manager’s Office (\$1,100), consolidated supplies for Finance/Records/Resolution Center (\$8,505) and Dispatch (\$750) as well as postage machine supplies for the Municipal Center postage machine (\$700). These figures were developed through a review of previous year expenditures and anticipated 2023 needs.

Traffic Control Supplies 531225	2022 Budget	2023 Budget
	\$800	\$1,700

Accounts for 4th of July Twilight Show (fireworks) crowd and traffic control supplies (i.e. cones, barricades, signage, flares and direction glow-sticks). This amount is based on a three-year average which has increased from previous years based on increased activity level as these events have resumed.

Uniform and Shoe 531230	2022 Budget	2023 Budget
	\$28,000	\$28,000

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

Function	Description	Qty	Unit Cost	Total Cost
Dispatch	Full-Time Telecommunicator Supervisor Uniform Allowance	45	\$600	\$27,000
Dispatch	Part-Time Telecommunicator Uniform Allowance	2	\$500	\$1,000
TOTAL				\$28,000

Other Supplies 535050	2022 Budget	2023 Budget
	\$64,845	\$76,236

Accounts for miscellaneous equipment required to support various programs, as well as coffee supplies and costs related to employee engagement events and initiatives. The Village is also expanding its apparel program to offer apparel to all staff and contractors. Previously this program was limited to non-union positions and contractors. Dispatch budgets to replace heavy duty chairs in the dispatch center each year. Heavy duty chairs are also referred to as 24/7 use chairs, as these chairs are typically in use 24 hours per day, 7 days a week. The wear and tear on 24/7 furniture means they have to be replaced more often than a typical office chair. Repair parts over the lifespan of a chair are also included in the budget.

Function	Description	Qty	Unit Cost	Total Cost
General Gov't	Village logo apparel	125	\$52	\$6,500
Admin	Coffee Supplies for Manager's Office, Records, Resolution Center, Finance	1	\$2,000	\$2,000
HR	Labor law posters	13	\$35	\$455
HR	Meeting supplies	3	\$100	\$300
HR	Employee Connections supplies/refreshments/meals	2	\$700	\$1,400
HR	Supervisor Connections supplies/refreshments/meals	2	\$700	\$1,400
HR	All Employee Staff Meeting supplies/refreshments/meals	2	\$700	\$1,400
HR	Books and educational material	1	\$250	\$250
Dispatch	Dispatch center chairs and chair repair parts	1	\$3,210	\$3,210
Dispatch	24/7 Heavy Duty Chairs	4	\$2,500	\$10,000

Function	Description	Qty	Unit Cost	Total Cost
Records	ID Machine Contract, ID Supplies (ID cards and ink) and maintenance for shredder located in Records	1	\$1,310	\$1,310
Resolution Center	Public Outreach “Pop-up Shops” Giveaways	12	\$25	\$300
Information Technologies	Update desks and workspace in IT	1	\$46,061	\$46,061
Commuter Parking	Commuter parking permits for 2023	1	\$1,650	\$1,650
TOTAL				\$76,236

Other Charges

Contingencies 540070	2022 Budget	2023 Budget
	\$400,000	\$400,000

Accounts for the reserve established for unforeseen expenses to be used at the Village Manager’s direction. The 2023 budget remains flat with the 2022 budget of \$400,000.

Other Expense 540190	2022 Budget	2023 Budget
	\$2,075	\$2,225

Accounts for acknowledgement of employee life events such as bereavement arrangements or cards for welcoming a new child (\$625); meals for extreme weather events, after-hours required work such as end of year book closing, and special employee recognition events (\$500); 9-1-1 public education material (\$800), supplies including food for meetings hosted by Joint Dispatch or extended hours/after-hours events for front-line staff (\$300).

Bad Debt Expense 540195	2022 Budget	2023 Budget
	\$5,000	\$5,000

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

Training 540300	2022 Budget	2023 Budget
	\$178,085	\$191,954

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 2023 budget increased primarily due to the addition of security awareness training combined with increased quantities and costs of training.

Function	Training	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
VMO	ICMA Annual Conference	3	\$500	\$1,500	\$1,200	\$3,600	\$5,100
VMO	ILCMA Winter Conference	5	\$250	\$1,250	\$300	\$1,500	\$2,750
VMO	ILCMA Summer Conference	5	\$250	\$1,250	\$300	\$1,500	\$2,750
VMO	Local Trainings & Seminars	15	\$150	\$2,250	-	-	\$2,250
HR	Employee 1:1 coaching session	1	\$1,000	\$1,000	-	-	\$1,000
HR	Harassment and discrimination online training	1	\$6,000	\$6,000	-	-	\$6,000
HR	Front-line Supervisor training	1	\$50,000	\$50,000	-	-	\$50,000
HR	Employment law seminar- IPELRA (1-day event)	5	\$75	\$375	-	-	\$375
HR	IPELRA Annual Employment Law Conference (3 day)	1	\$615	\$615	\$900	\$900	\$1,515
HR	Labor Arbitration Institute (1 day)	2	\$450	\$900	-	-	\$900
HR	Management Leadership Training	1	\$16,000	\$16,000	-	-	\$16,000
HR	Miscellaneous Webinars and Training	1	\$2,500	\$2,500	-	-	\$2,500
HR	Peer Support Training	2	\$1,500	\$3,000	-	-	\$3,000
HR	LEAD Training through Weldon Cooper (2 attendees)	2	\$4,650	\$9,300	\$1,000	\$2,000	\$11,300
HR	Various Selections and Promotions Interview Trainings	1	\$15,000	\$15,000	-	-	\$15,000
HR	Preparation course for Society for Human Resource Management (SHRM) certification exam	1	\$1,375	\$1,375	-	-	\$1,375
HR	IPELRA Negotiation Simulation Training	2	\$400	\$800	\$975	\$1,950	\$2,750
Comms.	GVTV Advanced After Effects Training	1	\$1,200	\$1,200	-	-	\$1,200
Comms.	Webinar and Conference Training for Community Engagement Manager	1	\$3,000	\$3,000	-	-	\$3,000
Dispatch	IPSTA-911 Annual Conference	4	\$150	\$600	\$725	\$2,900	\$3,500
Dispatch	New World Annual Conference	3	\$1,300	\$3,900	\$1,933	\$5,800	\$9,700
Dispatch	Navigator Emergency Medical Dispatch Conference	4	\$600	\$2,400	\$1,900	\$7,600	\$10,000
Dispatch	Emergency Medical Dispatch initial certification	4	\$400	\$1,600	-	-	\$1,600
Dispatch	Center Manager Certification Program (CMCP) through National Emergency Number Association	3	\$1,300	\$3,900	-	-	\$3,900

Function	Training	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Dispatch	Outside Training courses for Full-Time Telecommunicators	20	\$400	\$8,000	-	-	\$8,000
Dispatch	Outside Training for Supervisors	5	\$400	\$2,000	-	-	\$2,000
Records	LERMI annual conference Q2 2022	2	\$40	\$80	-	-	\$80
Records	Police Records conferences, seminars and webinars	6	\$250	\$1,500	-	-	\$1,500
Records	LERMI annual meeting Q4 2022	2	\$45	\$90	-	-	\$90
Records	Tyler Connect Conference (5/7-5/10/2023) in Austin, TX	2	In MUNIS PACE-O5 fees below	-	\$1,980	\$3,960	\$3,960
Records	Training transportation reimbursement	1	\$190	\$190	-	-	\$190
Resolution Center	Tyler Connect Conference (5/7-5/10/2023) in Austin, TX	1	In MUNIS PACE-O5 fees below	-	\$1,980	\$1,980	\$1,980
Resolution Center	Seminars and Webinars	6	\$50	\$300	-	-	\$300
Resolution Center	Additional LAMA Training to support software implementation	1	\$5,000	\$5,000	-	-	\$5,000
Finance	Purchasing courses to support decentralization efforts	4	\$500	\$2,000	-	-	\$2,000
IT	Business applications (Microsoft Office, SharePoint, and Laserfiche)	1	\$3,023	\$3,023	-	-	\$3,023
IT	MUNIS PACE-05 Training (5 Training Days, 3 Tyler Connect Conferences passes, one triennial assessment)	1	\$6,146	\$6,146	-	-	\$6,146
IT	Security Awareness Training	1	\$140	\$140	-	-	\$140
IT	Password Self Service	1	\$80	\$80	-	-	\$80
TOTALS				\$94,639		\$27,090	\$191,954

Tuition Reimbursement 540305	2022 Budget	2023 Budget
	\$35,000	\$35,000

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	2022 Budget	2023 Budget
	\$1,575	\$1,725

Accounts for travel expenses associated with GVTV utilizing personal vehicles to travel to shoot locations around town (\$75), Dispatch staff traveling to non-training functions including downstate and regional meetings (\$500), and Village Manager’s Office staff traveling to Springfield, Illinois for legislative hearings (\$1,000). Resolution Center traveling to meetings, delivering documents or other non-training functions (\$150).

Capital Outlay

Building Improvements 550040	2022 Budget	2023 Budget
	\$28,000	\$10,000

Painting and flooring at North Center was a one-time cost in 2022. The 2023 budget is for continued improvements to the North dispatch center. The improvement is intended to add an access point making ingress/egress to the dispatch center easier for the Telecommunicators.

Interfund Charges

CERF Charges 560010	2022 Budget	2023 Budget
	\$713,129	\$865,007

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, SCADA equipment, and Starcomm system and radios. It also includes future replacement of the Joint Dispatch equipment such as furniture, voice loggers, telephones, radios, and microwave communication equipment. The total equipment value and replacement cycles are reviewed and updated annually. CERF charges have been updated to reflect increasing costs and new items added to the equipment listing.

FRRF Charges 560040	2022 Budget	2023 Budget
	\$214,651	\$69,577

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	2022 Budget	2023 Budget
	\$794,857	\$951,183

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

Risk Management Fixed Charges 560100	2022 Budget	2023 Budget
	\$512,531	\$640,338

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

Public Works Department Summary

	2021	2022	2022	2023	2023 Bud.
Public Works	Actual	Budget	Estimate	Budget	vs. 2022 Bud.
Personnel	1,491,157	1,443,107	1,481,018	1,593,973	150,866
Contractual	3,370,990	4,287,175	4,377,997	4,701,423	414,248
Commodities	1,226,275	1,410,246	1,599,546	1,852,882	442,636
Other Charges	8,845	13,880	13,880	16,065	2,185
Capital Outlay	104,499	120,000	120,000	150,000	30,000
Interfund Charges	968,261	1,008,483	1,124,401	930,351	(78,132)
Public Works Total	7,170,026	8,282,891	8,716,842	9,244,694	961,803

Public Works Department Line Item Budget

Public Works	2021	2022	2022	2023	2023 Bud.
	Actual	Budget	Estimate	Budget	vs. 2022 Bud.
Personnel					
511110 - Regular Salaries	914,585	847,602	872,153	976,177	128,575
511130 - Temporary/Seasonal Salaries	17,467	29,400	29,400	29,986	586
511210 - Overtime Salaries	114,330	167,500	167,500	162,444	(5,056)
511240 - Longevity Pay	13,682	13,588	13,588	14,165	577
511270 - Vacation Buy Back	43,122	25,000	31,178	30,000	5,000
512110 - Deferred Comp	-	-	-	1,299	1,299
512120 - Auto Allowance	-	-	-	1,500	1,500
514110 - FICA Payments	81,400	82,902	84,998	92,889	9,987
514210 - IMRF Payments	127,334	102,524	108,375	87,505	(15,019)
514410 - Health Insurance	177,876	173,541	173,541	183,316	9,775
515300 - Incentives And Recognition	610	300	285	300	-
515700 - Certification Pay	750	750	-	750	-
Total Personnel	1,491,157	1,443,107	1,481,018	1,593,973	150,866
Contractual					
521220 - Landscape Services	-	327,543	400,000	697,940	370,397
521230 - Medical Services	3,623	1,400	1,750	2,890	1,490
521290 - Other Professional Service	467,921	605,089	605,089	591,069	(14,020)
521295 - PW Outsourced Svcs & Contract Mgmt	321,321	325,518	325,518	19,415	(306,103)
521540 - Outside Litigation	2,257	2,250	3,265	3,038	788
522125 - Dues, Memberships, Subscriptions	2,693	4,265	4,265	4,265	-
522145 - Postage	130	100	100	150	50
522150 - Printing And Publishing	968	1,200	1,200	1,200	-
522155 - Rentals	-	-	-	8,188	8,188
522210 - Building Maintenance	342,806	401,614	401,614	450,840	49,226
522215 - Building Repairs	93,408	100,000	80,000	95,000	(5,000)
522225 - Electrical Repairs	-	-	-	500	500
522230 - Equipment Maintenance	1,356	17,800	17,800	49,640	31,840
522245 - Grounds Maintenance	159,710	146,623	146,623	173,085	26,462
522260 - Mechanical Repairs	68,574	58,000	58,000	66,000	8,000
522280 - Roadways Maintenance	109,511	125,724	132,724	161,819	36,095
522285 - Snow And Ice Maintenance	871,255	1,190,886	1,190,886	1,333,045	142,159
523020 - Selections & Promotions	2,273	4,337	4,337	5,000	663
524031 - Harms Rd Lift Station	750	3,000	3,000	3,000	-
524032 - Cunliff Park Lift Station	-	3,000	3,000	3,000	-
524040 - PW Disposal Fees	58,144	55,150	75,150	61,298	6,148
524046 - Locates	48,109	43,978	43,978	49,000	5,022
524050 - Storm Water Maintenance	-	5,000	15,000	15,000	10,000
524055 - Street Sweeping	116,928	122,371	122,371	126,043	3,672
524065 - SWANCC Dumping Fees	566,917	601,827	601,827	640,498	38,671
524155 - Tree Trimming	132,336	140,500	140,500	140,500	-
Total Contractual	3,370,990	4,287,175	4,377,997	4,701,423	414,248

Public Works	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Commodities					
531015 - Appliances	11,667	5,000	8,500	2,000	(3,000)
531020 - Asphalt	64,266	74,292	74,292	77,420	3,128
531021 - Concrete	239,979	251,632	251,632	283,506	31,874
531045 - Liquid De-Icing	10,563	19,340	19,340	21,390	2,050
531047 - Salt	392,215	422,160	422,160	449,675	27,515
531100 - Fuel	4,013	5,500	8,000	10,000	4,500
531110 - General Office Supplies	8,915	7,700	8,000	10,000	2,300
531125 - Janitorial Supplies	21,088	46,250	40,150	51,420	5,170
531135 - Limestone	7,097	6,846	6,846	7,052	206
531136 - Topsoil	1,535	1,535	1,535	1,581	46
531145 - Natural Gas	99,350	114,750	256,000	283,603	168,853
531155 - Operational Supplies	76,148	110,500	110,500	126,987	16,487
531186 - Refuse Carts	57,548	59,500	77,350	79,670	20,170
531205 - Safety Equipment	58,101	7,220	7,220	7,520	300
531210 - Signs-Street & Traffic	13,968	14,500	14,500	14,500	-
531225 - Traffic Control Supplies	66	1,000	2,000	1,000	-
531230 - Uniforms/Shoe	6,718	7,091	7,091	7,078	(13)
531235 - Electricity	97,070	167,000	202,000	299,500	132,500
531255 - Yard Waste Sticker Purchases	-	4,500	4,500	4,500	-
535050 - Other Supplies/Tools	55,967	83,930	77,930	114,480	30,550
Total Commodities	1,226,275	1,410,246	1,599,546	1,852,882	442,636
Other Charges					
540190 - Other Expenses	2,238	1,900	1,900	1,965	65
540300 - Training	6,500	10,480	10,480	12,600	2,120
540310 - Travel Reimbursement	106	1,500	1,500	1,500	-
Total Other Charges	8,845	13,880	13,880	16,065	2,185
Capital Outlay					
550150 - Tree Planting Program	104,499	120,000	120,000	150,000	30,000
Total Capital Outlay	104,499	120,000	120,000	150,000	30,000
Interfund Charges					
560010 - CERF Charges	392,486	436,800	436,800	410,712	(26,088)
560040 - FRRF Charges	109,091	93,937	93,937	28,818	(65,119)
560090 - MERF Charges	466,599	477,746	593,664	490,821	13,075
560095 - MERF-Accident Charges	85	-	-	-	-
Total Interfund Charges	968,261	1,008,483	1,124,401	930,351	(78,132)
Public Works Total	7,170,026	8,282,891	8,716,842	9,244,694	961,803

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 streetlights and 30,593 public trees. Public Works is responsible for pothole patching, street sign maintenance, street sweeping, snow plowing, Geographic Information Systems (GIS), 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 the municipal center, five fire stations, two train stations, eight water pumping stations, four sanitary sewer lift stations, two storm sewer stations, two parking decks and other various facilities. Beyond annual operating maintenance, these 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. All department 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 35 full-time positions including a Public Works Director, Deputy Director of Public Works, Public Works Superintendent, an Assistant to the Village Manager, (5) Public Works Supervisors, (19) Maintenance and Equipment Operators (MEO's), an Executive Assistant, a Management Analyst, (2) Field Inspectors, a Fleet Supervisor, and (2) Mechanic Technicians. Additionally, the Public Works department employs the help of (4) winter seasonal hires to assist with snow and ice operations and (4) summer seasonal positions.

As stated above, the Public Works Department budget and activities are included as part of eight Village funds. The Corporate Fund budget includes road, snow/ice, landscape, tree and facilities maintenance. Some highlights within the 2023 Public Works Department budget include:

- Overall staffing is recommended to remain status quo.
- Costs for many services, commodities and contracts has risen more than typical and have been adjusted herein to maintain current service levels.
- Natural gas has seen a large cost increase of approximately 260% year over year (2021 to 2022). Current projections for 2023 expect natural gas costs to stay at elevated levels.
- The Village's public/parkway tree program budget has been adjusted to match canopy expansion recommendations in the Urban Forest Management Plan approved by the Village Board in April 2022.

Personnel Expenditures

Regular Salaries 511110	2022 Budget	2023 Budget
	\$847,602	\$976,177

Accounts for a portion of the salary expense for full-time Public Works positions. The 2023 budget includes a 2.5% merit pay increase and merit bonuses for non-union employees, and a 3.0% increase for union positions. The salary allocations for departmental staff are shown below.

Salary Allocation by Fund							
Position	Corp	Water	Wholesale Water	Sanitary Sewer	MERF	Ins. & Risk	FRRF
Public Works Director	25%	59%	2%	9%	-	-	5%
Deputy Director of PW	25%	59%	2%	9%	-	-	5%

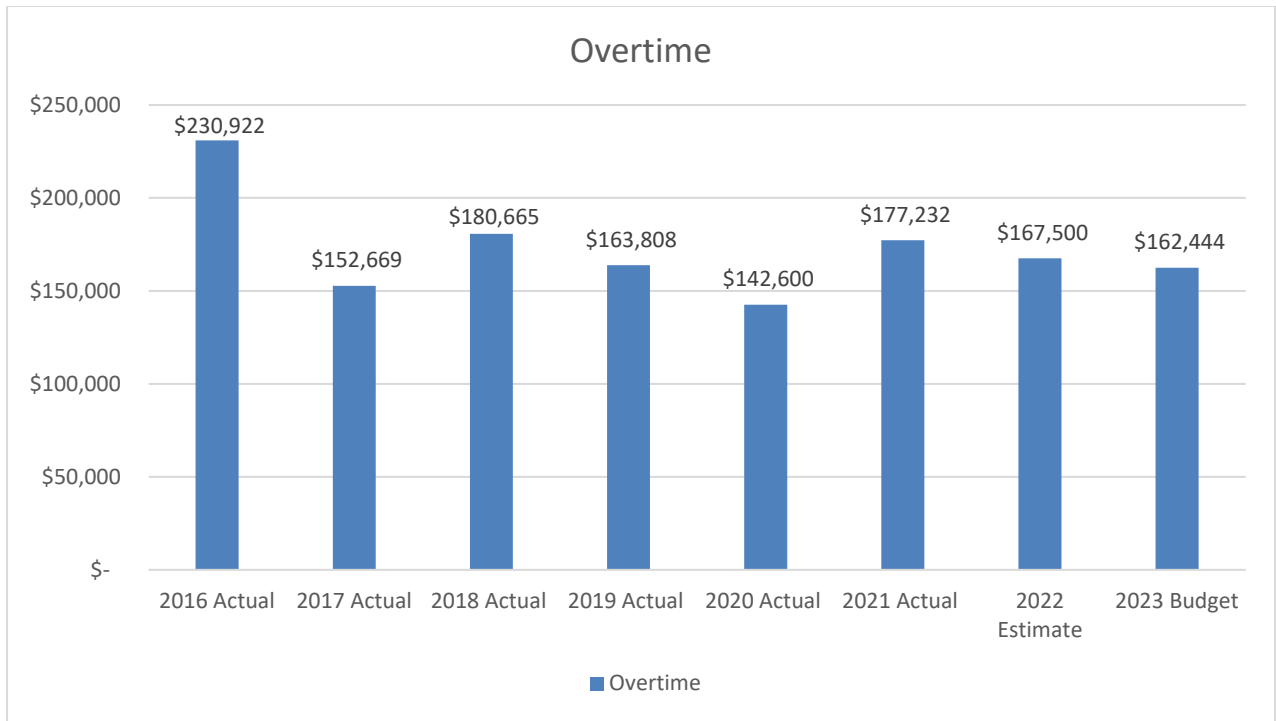
Salary Allocation by Fund							
Position	Corp	Water	Wholesale Water	Sanitary Sewer	MERF	Ins. & Risk	FRRF
Assistant to the Village Manager	40%	30%	5%	5%	-	15%	5%
Management Analyst	40%	30%	5%	5%	-	15%	5%
Executive Assistant	29%	58%	4%	9%	-	-	-
Public Works Superintendent	29%	58%	4%	9%	-	-	-
(2) Field Inspector	29%	58%	4%	9%	-	-	-
(19) MEO	29%	58%	4%	9%	-	-	-
(5) Supervisor	29%	58%	4%	9%	-	-	-
Fleet Supervisor	-	-	-	-	100%	-	-
(2) Mechanic Technician	-	-	-	-	100%	-	-

Temporary/Seasonal Salaries 511130	2022 Budget	2023 Budget
		\$29,400

Accounts for the cost of four (4) winter seasonal employees and four (4) summer seasonal employees to assist with Public Works core service delivery. These positions are allocated as follows: 29% to the Corporate fund, 58% to the Water fund, 4% to the Wholesale Water fund, and 9% to the Sanitary Sewer fund.

Overtime Salaries 511210	2022 Budget	2023 Budget
		\$167,500

Accounts for overtime salaries and on-call pay for non-exempt Public Works employees that primarily results from the commitment to maintain appropriate service levels during unscheduled occurrences. Examples of such circumstances include inclement weather, water main breaks, and other infrastructure or facility emergencies. The 2023 budget is based on the Village’s hybrid model that leverages the value of in-house PW staff and outside contractors through outsourcing to perform typical PW functions such as locate services, asphalt repairs, etc. This is based on the three-year average plus the changes negotiated to the collective bargaining agreement in 2020.



Longevity Pay 511240	2022 Budget	2023 Budget
	\$13,588	\$14,165

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 (15 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 (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 9% based on current trends. Longevity is allocated across funds in the same proportions as regular salaries.

Vacation Buy Back 511270	2022 Budget	2023 Budget
	\$25,000	\$30,000

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 2023 budget is based on review of program participation in prior years.

Sick Buy Back 511280	2022 Budget	2023 Budget
	\$0	\$0

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 2023 budget is based on review of program participation in prior years.

FICA Payments 514110	2022 Budget	2023 Budget
	\$82,902	\$92,889

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

IMRF Payments 514210	2022 Budget	2023 Budget
	\$102,524	\$87,505

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2023 employer rate is 7.39% of IMRF wages which include salaries, OT wages, vacation and sick buy back, longevity and deferred compensation. The 2023 rate is 24.05% lower than the 2022 rate of 9.73% primarily due to positive investment results and changes in the actuarial assumptions.

Health Insurance 514410	2022 Budget	2023 Budget
	\$173,541	\$183,316

Accounts for a portion of health insurance, dental insurance, and insurance opt-out incentive for eligible Public Works personnel. The Village offers employees a choice between two health insurance plans which include an HMO option and a PPO option. The HMO rates increased 1.0% and the PPO rates increased 4.7%.

Incentives and Recognition 515300	2022 Budget	2023 Budget
	\$300	\$300

Accounts for gift certificates per the union contract.

Certification Pay 515700	2022 Budget	2023 Budget
	\$750	\$750

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

Contractual Expenditures

Landscape Services 521220	2022 Budget	2023 Budget
	\$327,543	\$697,940

Accounts for the cost of Village owned median maintenance, monthly general landscaping services, monthly landscape services for The Glen Town Center, natural area maintenance, fence repairs, and the Patriot Boulevard median landscaping project. Other projects funded from this account include seawall erosion repairs, fishing platform repairs, north monument plant maintenance, Lake Glenview aeration maintenance, and other habitat restoration projects. An additional \$32,560 is budgeted in the Water Fund for sod restorations. The 2023 budget increased due to absorbing landscaping costs for the Glen as well as costs previously budgeted in the Consolidated Contract line item.

Medical Services 521230	2022 Budget	2023 Budget
	\$1,400	\$2,890

Accounts for random drug testing of Public Works employees per the union contract and Federal Department of Transportation regulations for employees who hold Commercial Driver’s Licenses (CDL). The 2023 budget increased due to higher unit prices and increased quantity of testing.

	Qty	Unit Price	Total
Random Drug Testing (three employees selected quarterly)	12	\$165	\$1,980
Random Drug Testing – Annual Administrative Fee	1	\$250	\$250
Random Drug Testing – Additional As-needed	4	\$165	\$660
		TOTAL	\$2,890

Other Professional Services 521290	2022 Budget	2023 Budget
	\$605,089	\$591,069

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

The Village joined the GIS Consortium in 2006. GIS staffing is provided through the Municipal GIS Partners. The program staffing level and services are reviewed annually. Once needs are determined, the budget is allocated across funds based on general technology resource demands.

Service Description	Contractor	Contract Term	Unit Measure	Qty	Unit Cost	Total Cost
Monthly testing and repairs of portable radios	Chicago Communications	2022-2023	Monthly	12	\$800	\$9,600
As-needed service for radio repairs on base stations & portables	Chicago Communications	2022-2023	Average cost	5	\$320	\$1,600
Installation of downtown banner and holiday tree lighting services	B & B Holiday Lighting	2022-2023	Annual service	1	\$64,297	\$64,297
Streetlight maintenance	Lyons Pinner	2020-2024	Bi-Monthly	6	\$7,400	\$44,400
Emergency streetlight repairs (poles and underground faults)	Lyons Pinner	2020-2024	Per Occurrence	As Needed	\$55,252	\$55,252
Routine traffic signal maintenance	Lyons Pinner	2020-2024	Monthly	12	\$2,700	\$32,400
Emergency traffic signal repair and planned Downtown	Lyons Pinner	2020-2024	Per Occurrence	As Needed	\$55,000	\$55,000

Service Description	Contractor	Contract Term	Unit Measure	Qty	Unit Cost	Total Cost
Improvements (two intersections)						
Repair and maintenance of emergency vehicle pre-emption system	Meade Electric	2022-2023	Service request	3	\$6,000	\$18,000
SCADA planning review, repair, and preventative maintenance	Concentric	2021-2024	Monthly and service requests	12	\$414	\$4,968
Drug and Alcohol Clearinghouse	TBD	N/A	As needed	60	\$1.75	\$105
Sidewalk Grinding Pilot Program	Hard Rock Concrete Cutters	2022-2023	As needed	1	\$10,000	\$10,000
Weather Reporting Services	TBD	2022-2023	Snow Season	1	\$3,500	\$3,500
Parking Deck Janitorial Services Contract	Perfect Cleaning	2021-2023	Monthly and service requests	12	\$1,732	\$20,784
Pavement Sweeping Services	Lakeshore Recycling Services	2020-2023	As needed	1	\$9,000	\$9,000
The Glen Town Center Banner and Tree Lighting	B & B Holiday Lighting	2022-2023	Per Occurrence	1	\$26,265	\$26,265
Pedestrian Signal Upgrades	Lyons Pinner	2020-2024	Per Occurrence	1	\$16,500	\$16,500
GIS Consortium Shared Initiatives	MGP	2021-2023	Annual service	1	\$6,341	\$6,341
Municipal GIS Partners, Inc.	MGP	2021-2023	Annual service	1	\$207,462	\$207,462
GIS Hardware/Software	MGP	2021-2023	Annual service	1	\$5,595	\$5,595
TOTAL						\$591,069

Public Works Outsourced Management 521295	2022 Budget	2023 Budget
	\$325,518	\$19,415

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	2023 Budget
Contract Management	(29%) \$19,415	(58%) \$38,831	(9%) \$6,026	(4%) \$2,678	\$66,950

	Corporate	Water	Sanitary	Wholesale Water	2023 Budget
Water Operation Services	-	(80%) \$64,000	-	(20%) \$16,000	\$80,000
Total Cost	\$19,415	\$102,831	\$6,026	\$18,678	\$146,950

Public Works Outsourced Management Corporate Fund Detail

Description	Unit Measure	Qty	Unit Cost	Total Cost	Corporate Fund Cost
Contract management for various PW contracts (concrete and asphalt)	Monthly	12	\$5,579	\$66,950	\$19,415
Water Operation Services	Hourly	TBD	\$106	\$80,000	\$0
TOTAL				\$146,950	\$19,415

Outside Litigation 521540	2022 Budget	2023 Budget
	\$2,250	\$3,038

Accounts for the cost of labor attorneys for personnel matters and special projects. The 2023 total cost is estimated to be \$6,750 and is allocated to the Corporate Fund (45% or \$3,038), Water Fund (43% or \$2,902), and Sewer Fund (12% or \$810).

Dues, Memberships, and Subscriptions 522125	2022 Budget	2023 Budget
	\$4,005	\$4,265

Accounts for the participation in various organizations. These memberships provide services such as training, professional development, and valuable information. The 2023 budget includes the addition of expenses related to GIS which was previously managed by Administrative Services.

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	2	\$150	\$300
Illinois Society of Arboriculture	1	\$180	\$180
Suburban Tree Consortium	1	\$575	\$575
Illinois Public Works Mutual Aid	1	\$250	\$250
CDL renewals	5	\$65	\$325
Illinois Association of State Floodplain Managers membership	1	\$75	\$75
Illinois GIS Association	1	\$65	\$65
Urban Regional Information Systems Association (URISA)	1	\$195	\$195
TOTAL			\$4,265

Postage 522145	2022 Budget	2023 Budget
	\$100	\$150

Accounts for the cost of express shipping for packages to IDOT and other suppliers. The 2023 budget is based on a three-year average.

Printing and Publishing 522150	2022 Budget	2023 Budget
	\$1,200	\$1,200

Accounts for the cost to print snow route and utility maps for the use of Public Works staff. The 2023 budget is based on a three-year average.

Building Maintenance 522210	2022 Budget	2023 Budget
	\$401,614	\$450,840

Accounts for maintenance costs of Village-owned facilities, but not limited to, the items in the table below. The 2023 budget includes anticipated contractual increases.

Description	Contractor	Contract Term	Unit Measure	Qty	Unit Cost	Total Cost
Backflow testing	DeFranco Plumbing	2022-2023	Annual service	1	\$3,665	\$3,665
Custodial services	Advanced Cleaning	2022-2023	Monthly	12	\$16,781	\$225,062
Elevator preventative maintenance	Otis Elevator	2020-2025	Monthly	12	\$414	\$4,968
Fire extinguisher inspection	Fox Valley Fire	2022-2023	Annual service	1	\$24,954	\$24,954
Fire systems and security certification and inspections	Fox Valley Fire	2022-2023	Annual service	1	\$26,954	\$26,954
Generator Preventative Maintenance	Midwest Power	2022-2025	Monthly	12	\$2,106	\$25,272
Gun range maintenance and as needed repairs	Best Technologies	2020-2023	Quarterly	4	\$9,401	\$37,604
HVAC Preventative Maintenance	Hayes Mechanical	2021-2023	Annual service	1	\$39,100	\$39,100
Pest control	TBD	Quoted annually	Occurrence	20	\$100	\$2,000
Uninterrupted power supply preventative maintenance	Nationwide Power	2022-2023	Annual service	1	\$4,095	\$4,095
Trane building automation	Trane	2019-2023	Annual service	1	\$39,629	\$39,629
Building security monitoring	Tyco	Annual contract	Annual service	1	\$17,537	\$17,537
TOTAL						\$450,840

Building Repairs 522215	2022 Budget	2023 Budget
	\$100,000	\$95,000

Accounts for costs associated with Village-owned facility repairs. The 2023 budget is based on a three-year average and as-needed projects which include facility painting, window washing, roof repairs, garage door repairs, plumbing repairs and electrical repairs. The reduction reflects the Fire Department now coordinating some repairs at the Village's five fire stations.

Equipment Maintenance 522230	2022 Budget	2023 Budget
	\$17,800	\$49,640

Accounts for maintenance of the scissor lift, air compressors, and all fitness equipment maintenance. The budget increase in this account is due to budgeting for AED maintenance and repairs as-needed repairs.

Description	Contractor	Contract Term	Unit Measure	Qty	Unit Cost	Total Cost
Scissor Lift	Quoted annually	N/A	As needed	1	\$1,000	\$1,000
Air Compressors	Quoted annually	N/A	As needed	2	\$550	\$1,100
Aerial Work Platform Maintenance	Three-year average	N/A	As needed	1	\$500	\$500
Fitness Equipment Maintenance	Direct Fitness Solutions	2019-2022	As needed	4	\$950	\$3,800
Garage Door Maintenance - Contract	United Door & Dock	2022-2025	As needed	1	\$12,000	\$12,000
AED Maintenance and Repairs (managed by Fire)	Three-year average	N/A	As needed	1	\$3,000	\$3,000
Fountain Maintenance	TBD	N/A	As needed	1	\$10,000	\$10,000
Inspection and Maintenance for Cale Parking Machines	Total Parking Solutions	Through 2024	As needed	1	\$18,240	\$18,240
TOTAL						\$49,640

Grounds Maintenance 522245	2022 Budget	2023 Budget
	\$146,623	\$173,085

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

Fence Repair

The Village solicited a new contract in 2020 for the contract years of 2021-2023. The 2023 budget is based on a three-year average, plus as needed repairs. The costs are allocated to multiple funds as shown in the table at right.

Fence Repairs and Replacement	
Corporate (95%)	\$45,526
Water (5%)	\$2,277
2023 Budget	\$47,803

Tree and Stump Programs

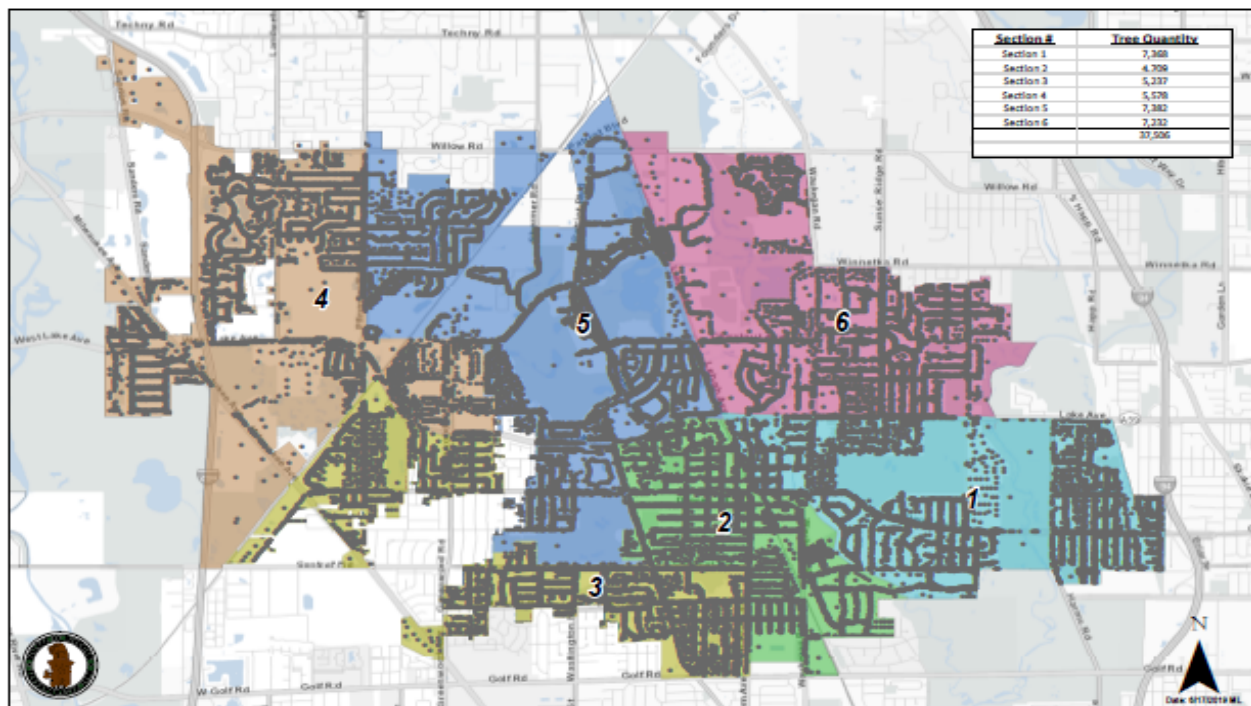
Staff has developed a six-year tree program to remove dead and diseased trees and stumps throughout the Village. Starting in 2020, the Village was separated into six geographic sections (shown below) and trees and stumps are removed from one section annually. The Village’s tree program includes tree and stump removal, tree trimming, tree planting, and tree assessments. The Village also receives routine tree and stump removal requests and emergency tree and stump removal requests via the work order program. An annual tree survey of the next year section is conducted to determine the program costs for the following year. In

2023, staff will be servicing tree and stump removal, tree trimming and tree planting in section 4 and will be performing tree assessments in section 3.

Tree and Stump Removals		
Description	2022	2023
Tree/Stump Removal Program	\$41,713	\$42,514
Tree/Stump Removal Requests	\$38,930	\$39,731
Tree/Stump Emergency Removal Requests	\$10,200	\$11,002
Tree Surveying/Assessments	\$16,000	\$16,801
TOTAL	\$106,843	\$110,048

Train Station Maintenance

This includes sod and general landscaping at the Village’s two Metra stations, for a total of \$15,235.



Mechanical Repairs 522260	2022 Budget	2023 Budget
	\$58,000	\$66,000

Accounts for maintenance and repairs to HVAC equipment, generators, elevators and boilers. The 2023 budget is based on a three-year average.

Description	2022	2023
Generator Repair Services	\$20,000	\$23,000
Elevator Repair Services	\$3,000	\$3,000
HVAC Repair Services	\$20,000	\$23,000
Additional Mechanical Repairs	\$15,000	\$17,000
TOTAL	\$58,000	\$66,000

Roadway Maintenance 522280	2022 Budget	2023 Budget
	\$125,724	\$161,819

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. The 2023 budget will increase in accordance with rising costs stemming from global economic factors affecting supply and demand.

Description	Contractor	Unit Measure	Qty	Unit Cost	Total Cost
Maint. of county traffic signals	Cook County	Quarterly	4	\$8,042	\$32,168
Maint. of state traffic signals	State of Illinois	Quarterly	4	\$8,928	\$35,712
Disposal of dead animals	Saint Francis Group	Service request	12	\$100	\$1,200
TOTAL					\$69,080

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	Superior Road Striping	2022-2023	Foot	3,045	\$5.25	\$15,986
Annual thermoplastic service (three-year cycle)	Superior Road Striping	2022-2023	Foot	9,134	\$5.25	\$47,953
Pavement marking services	Superior Road Striping	2022-2023	Foot	5,000	\$2.80	\$14,000
Pavement marking services – Metra stations	Superior Road Striping	2022-2023	LS	1	\$14,800	\$14,800
TOTAL						\$92,739

Snow & Ice Maintenance 522285	2022 Budget	2023 Budget
	\$1,190,886	\$1,333,045

Accounts for plowing, hauling, and salting of Village owned public parking lots, residential plowing, and hauling from the library parking deck. The 2023 budget is based on contract agreements detailed below.

Description	Contractor	Contract Term	2023 Total Cost
Residential Snow Plowing (3 sections)	Landscape Concepts Management	2020-2023	\$188,041
Hauling from the Library Parking Deck and Village Facilities (As Needed)	Snow Systems	2022-2023	\$25,000
Public Parking Lot and Village Facility Snow Plowing	Snow Systems	2022-2023	\$138,049

Description	Contractor	Contract Term	2023 Total Cost
Snow/Ice Control at Metra Stations	Snow Systems	2022-2023	\$103,033
Residential Snow Plowing (4 sections)	Langton	2022-2023	\$414,508
Sidewalk Plowing (2 of 4 Sidewalk Sections)	DGO Premium Services	2021-2024	\$130,000
Snow Plowing at the Glen Town Center	TBD	TBD	\$313,814
Snow Hauling at the Glen Town Center	TBD	TBD	\$20,600
TOTAL			\$1,333,045

Selections and Promotions 523020	2022 Budget	2023 Budget
	\$4,337	\$5,000

Accounts for the costs of pre-employment tests and processes for all new hires.

	Qty	Unit Cost	Total
Background Check	10	\$200	\$2,000
Pre-Employment Physical	4	\$350	\$1,400
Job Advertisements	4	\$400	\$1,600
TOTAL			\$5,000

Harms Lift Station 524031	2022 Budget	2023 Budget
	\$3,000	\$3,000

Accounts for the annual maintenance of the Harms pump station. The 2023 budget is based on a three-year average and remains flat from the previous year's budget.

Cunliff Park Lift Station 524032	2022 Budget	2023 Budget
	\$3,000	\$3,000

Accounts for the annual maintenance of the Cunliff Park pump station. The 2023 budget is based on a three-year average and remains flat from the previous year's budget.

PW Disposal Fees 524040	2022 Budget	2023 Budget
	\$55,150	\$61,298

Accounts for the hauling of spoil from street sweeping and street excavations and garbage from all village facilities. 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%)	\$35,048	\$1,250	\$25,000	\$61,298
Water (70%)	\$122,668	\$4,375	-	\$127,043
Sanitary (10%)	\$17,524	\$625	-	\$18,149
2023 Budget	\$175,240	\$6,250	\$25,000	\$206,490

Description	Contractor	Unit Measure	Qty	Unit Price	Total Cost	Corporate Fund Cost
Hauling of spoil (20%)	G & L	Tons	600 tons	\$292	\$175,240	\$35,048
Hauling of spoil-asphalt (20%)	G & L	Tons	27 tons	\$231	\$6,250	\$1,250
Hauling from street sweeping & Garbage Disposal	Groot	Average cost	12 pick-ups	\$2,083	\$25,000	\$25,000
TOTAL					\$206,490	\$61,298

Locates 524046	2022 Budget	2023 Budget
	\$43,978	\$49,000

Locate Subscription

Accounts for the cost associated with locating underground utilities prior to digging or excavating. The 2023 budget is based on an annual subscription with JULIE locates.

Locate Subscription Fund Allocation table	
Corporate (20%)	\$1,400
Water (50%)	\$3,500
Sanitary (20%)	\$1,400
Wholesale (10%)	\$700
2023 Budget	\$7,000

Locate Services

Accounts for utility locating services performed by a contractor. The estimated annual cost is \$47,600 for the Corporate Fund. The total budgeted amount is based on a two-year average. Locate costs are trending higher due to an uptick in local public and private projects.

Locate Services Fund Allocation table	
Corporate (20%)	\$47,600
Water (50%)	\$119,000
Sanitary (20%)	\$47,600
Wholesale (10%)	\$23,800
2023 Budget	\$238,000

Stormwater Maintenance 524050	2022 Budget	2023 Budget
	\$5,000	\$15,000

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 the sluice gate which is a sliding gate that controls the flow of water at Techny basin. The 2023 budget reflects an increased need for more local stormwater maintenance work supported by contractors.

Street Sweeping 524055	2022 Budget	2023 Budget
	\$122,371	\$126,043

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

Sweeping sections	Unit Measure	Qty	Unit Cost	Estimated Cost
Central Business District	Complete sweep	13	\$327	\$4,251
North and South Parking Decks	Complete sweep	1	\$3,986	\$3,986
State & county roads	Complete sweep	1	\$3,950	\$3,950
Curbed roadways	Complete sweep	6	\$13,700	\$82,200
Uncurbed roadways	Complete sweep	5	\$3,422	\$17,110
Municipal parking lots & properties	Complete sweep	4	\$1,260	\$5,040
Emergency sweeping	Hours	12	\$160	\$1,920
Special request sweepings	Hours	29	\$135	\$3,915
5% Fixed Rate Increase for final year of contract	Percentage Increase	-	-	\$3,671
TOTAL				\$126,043

SWANCC Dumping Fees 524065	2022 Budget	2023 Budget
	\$601,827	\$640,498

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 2023 budget is based on an estimated tonnage of 12,026 and a price of \$53.26 per ton per SWANCC.

Tree Trimming 524155	2022 Budget	2023 Budget
	\$140,500	\$140,500

Staff developed a six-year program to trim and prune all trees throughout the Village starting in 2020. The Village's tree program includes tree and stump removal, tree trimming, tree planting, and tree assessments. Additionally, the Village receives routine tree trimming requests and emergency tree trimming removal requests via the work order program. An annual tree survey of the following year's section is conducted to determine the program costs for the following year. The current contract expires 12/31/2023.

Tree Trimming		
Description	2022	2023
Tree Trimming Program	\$115,500	\$115,500
Tree Trimming Requests	\$20,250	\$20,250
Tree Trimming Emergency Removal Requests	\$4,750	\$4,750

Commodities

Appliances 531015	2022 Budget	2023 Budget
	\$5,000	\$2,000

Accounts for the replacement of major appliances such as stoves, refrigerators and microwaves at Village facilities. The reduction from the 2022 budget is due to the Fire Department budgeting and facilitating some of their own appliance purchases.

Asphalt 531020	2022 Budget	2023 Budget
	\$74,292	\$77,420

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

Asphalt Fund Allocation Table				
	Corporate (30%)	Water (60%)	Sanitary (10%)	2023 Budget
Hot patch- binder	\$974	\$1,947	\$325	\$3,245
Hot patch - surface	\$1,566	\$3,132	\$522	\$5,220
Cold patch	\$12,880	\$19,320	-	\$32,200
Total cost	\$15,420	\$24,399	\$847	\$40,665

potholes as a “quick fix.” Below is the amount of hot patch and cold patch that has been used since 2017. Staff anticipates the 2023 asphalt budget to increase in accordance with the previous year’s budget numbers due to global economic factors affecting supply and demand.

Hot Patch – Binder			
	Tons	Unit Cost	Total
2017	361	\$43	\$15,552
2018	390	\$50	\$19,500
2019	250	\$47	\$11,750
2020	120	\$47	\$5,640
2021	60	\$47	\$2,820
2022	59	\$48	\$2,820
2023	59	\$55	\$3,245

Hot Patch – Surface			
	Tons	Unit Cost	Total
2017	634	\$47	\$29,798
2018	585	\$54	\$31,590
2019	350	\$50	\$17,500
2020	180	\$50	\$9,000
2021	90	\$50	\$4,500
2022	87	\$52	\$4,500
2023	87	\$60	\$5,220

Cold Patch			
	Tons	Unit Cost	Total
2017	230	\$122	\$28,060
2018	237	\$135	\$32,095
2019	200	\$144	\$28,800
2020	210	\$144	\$30,240
2021	210	\$144	\$30,240
2022	229	\$132	\$30,240
2023	230	\$140	\$32,200

Asphalt repair services

Accounts for asphalt repair services performed by a contractor. This work includes the contractor purchasing asphalt and repairing roads that are requested by Village staff. The estimated annual cost is \$62,000 for the Corporate Fund.

Asphalt Repair Services Fund Allocation table	
Corporate (30%)	\$62,000
Water (60%)	\$124,000
Sanitary (10%)	\$20,667
2023 Budget	\$206,667

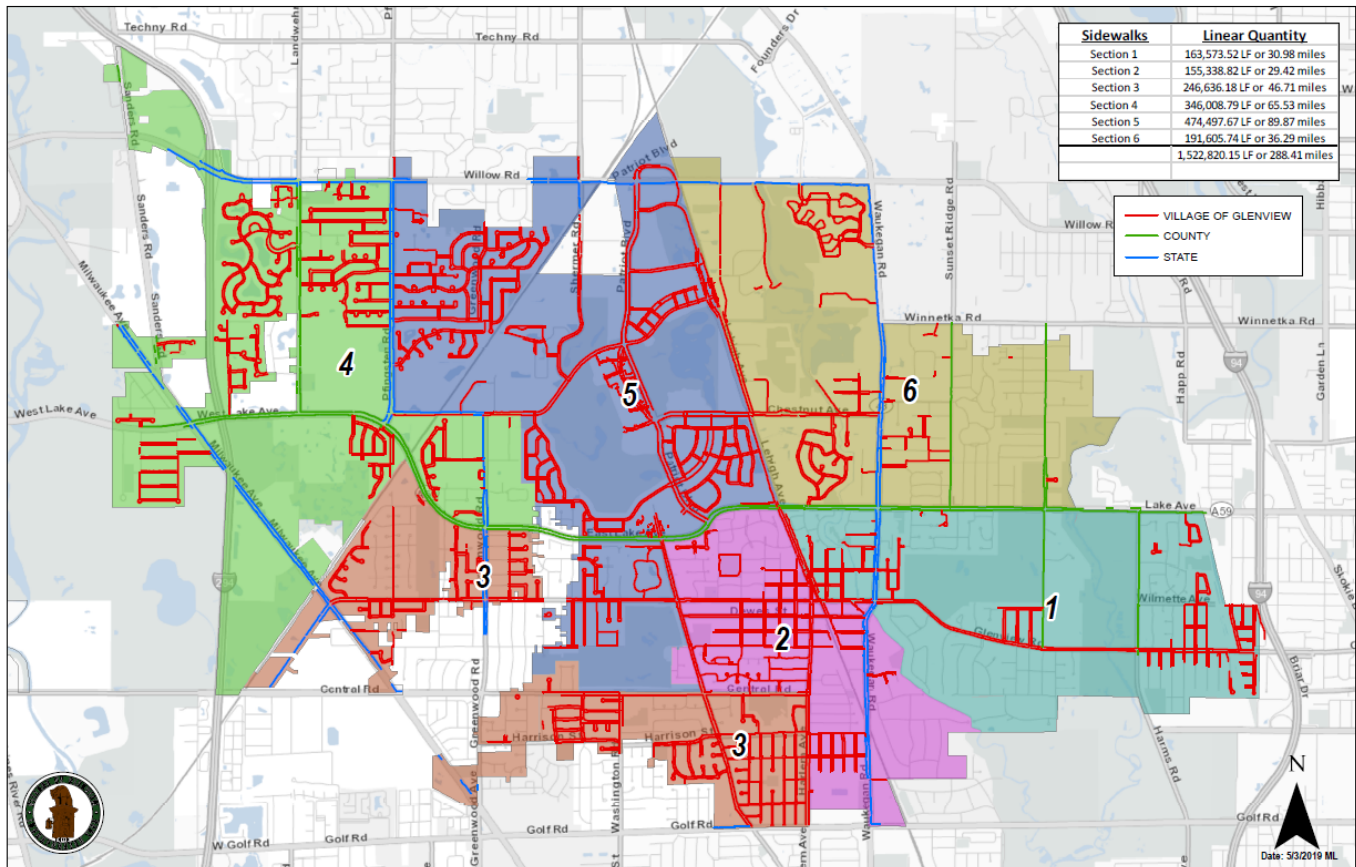
Concrete 531021	2022 Budget	2023 Budget
	\$251,632	\$283,506

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

Concrete Repair Fund Allocation Table

	Corporate (65%)	Water (32%)	Sanitary (3%)	2023 Budget
Sidewalk	\$95,694	\$47,110	\$4,417	\$147,219
Curb	\$29,468	\$14,508	\$1,359	\$45,335
Driveway	\$10,131	\$4,988	\$468	\$15,587
Pavement Patch	\$77,893	\$38,346	\$3,595	\$119,835
Utility Restoration	\$70,320	\$34,620	\$3,246	\$108,187
Total	\$283,506	\$139,572	\$13,085	\$436,163

Staff has developed a twelve-year program to repair and maintain sidewalks and curbs within the Village's limits. Generally, two years is spent inspecting and completing repairs in each section. To date Section 1 and 2 are complete and work is underway in Section 3 (2022-2023).



Sidewalk Repair	
Program Type	Total
Section survey-based	\$108,741
Work Order	\$38,478
TOTAL	\$147,219

Curb Repair	
Program Type	Total
Section survey-based	\$33,830
Work Order	\$11,505
TOTAL	\$45,335

Driveway Repair	
Program Type	Total
Work Order	\$15,587

Pavement Patch	
Program Type	Total
Work Order	\$119,835

Utility Restoration Repair	
Program Type	Total
Work Order	\$108,187

Liquid De-Icing 531045	2022 Budget	2023 Budget
	\$19,340	\$21,390

Accounts for calcium chloride, organic accelerator, and repairs to the calcium chloride tank. The Village will be continuing the use of organic accelerator for 2023 de-icing operations as it is more environmentally friendly however, calcium chloride is kept on hand for more severe events.

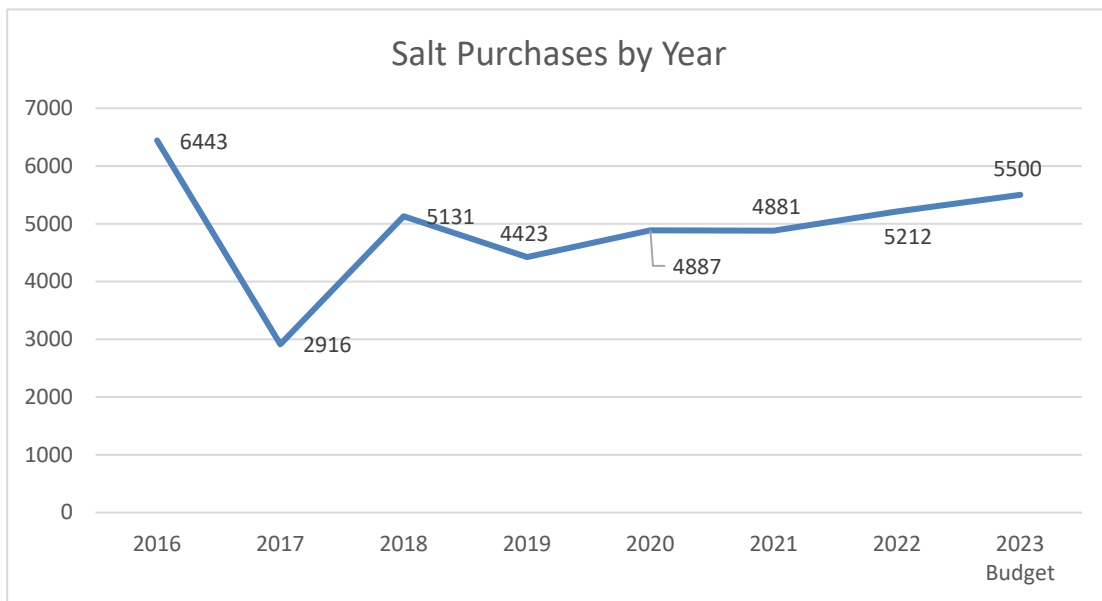
Description	Unit measure	Qty	Unit Cost	Total Cost
Calcium Chloride	Gallons	6,000	\$0.69	\$4,140
Organic Accelerator	Gallons	10,000	\$1.65	\$16,500
Equipment repair	As Needed	1	\$750	\$750
TOTAL				\$21,390

Salt 531047	2022 Budget	2023 Budget
	\$422,160	\$449,675

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 2015/2016 season through the 2022/2023 season.

	Vendor	Tons	Unit Cost	Total Cost
2016	Compass Minerals	1,366.09	\$69.42	\$392,227
	Morton Salt	5,077.58	\$58.57	
2017	Compass Minerals	1,024.52	\$45.05	\$160,835
	Morton Salt	1,892.11	\$60.61	
2018	Cargill	998.65	\$73.75	\$284,978
	Compass Minerals	2,539.47	\$45.04	
	Morton Salt	1,593	\$60.86	

2019	Compass Minerals	3,640	\$45.04	\$211,648
	Morton Salt	783.21	\$60.86	
2020	Lake County	2,373.14	\$63.90	\$356,941
	State of Illinois	2,514.98	\$81.63	
2021	Lake County	2,000	\$66.79	\$378,470
	State of Illinois	3,000	\$81.63	
2022	Lake County	2,500	\$68.46	\$422,160
	State of Illinois	3,000	\$83.67	
2023	Lake County	2,500	\$77.87	\$449,675
	State of Illinois	3,000	\$85.00	



Salt Inventory				
	2022/2023 Snow & Ice Season		2023/2024 Snow & Ice Season	
	Date	Amount	Date	Amount
Beginning Inventory	11/1/2022	2,500 tons	11/1/2023	2,500 tons
Plus: Salt Purchases	01/2023	+5,500 tons	01/2024	+5,500 tons
Less: Est. Usage	11/2022 – 04/2023	-5,500 tons	11/2023 – 04/2024	-5,500 tons
Est. Ending Inventory*	4/30/2023	2,500 tons	4/30/2024	2,500 tons

*Storage capacity = 2,500 tons

Fuel 531100	2022 Budget	2023 Budget
	\$5,500	\$10,000

Accounts for fuel for seven diesel generators and additives for Fire Station 6, Fire Station 8, the Municipal Center, and Public Works. The 2023 budget is based on a three-year average of expenditures plus the addition of global economic factors affecting the supply and demand of fuel in FY 2023.

General Office Supplies 531110	2022 Budget	2023 Budget
	\$7,700	\$10,000

Accounts for the office supplies used by the Public Works Department and the GIS Division. This account consists of office supplies (pens, staples, etc.), coffee, and copy paper. Additional costs for FY 2023 stem from GIS supplies that include ink cartridges and paper for the plotter printer.

Janitorial Supplies 531125	2022 Budget	2023 Budget
	\$46,250	\$51,420

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 2023 budget is based on a three-year average of expenditures.

Limestone (CA-7) 531135	2022 Budget	2023 Budget
	\$6,846	\$7,052

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

Limestone Fund Allocation	
Fund	Amount
Corporate (10%)	\$7,052
Water (80%)	\$56,414
Sanitary (10%)	\$7,052
2023 Budget	\$70,518

Limestone Purchases			
	Tons used	Unit Cost	Total cost
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
2021	4,200	\$16.30	\$68,460
2022	4,200	\$16.30	\$68,460
2023	4,200	\$16.79	\$70,518

Topsoil 531136	2022 Budget	2023 Budget
	\$1,535	\$1,581

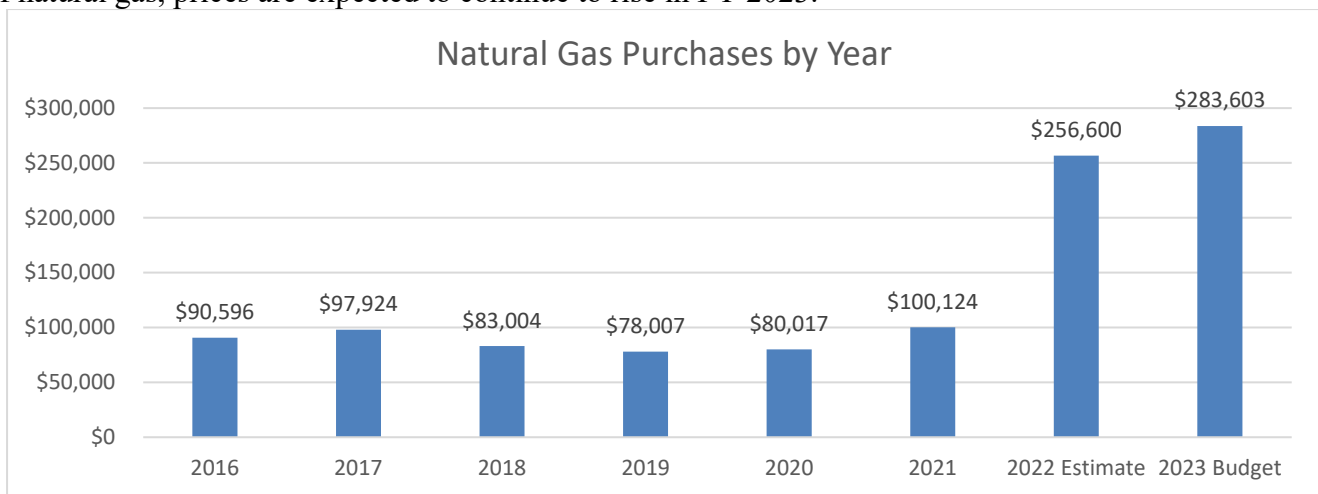
Accounts for topsoil and sand used for property restorations.

Topsoil Fund Allocation	
Fund	Amount
Corporate (10%)	\$1,581
Water (80%)	\$12,646
Sanitary (10%)	\$1,581
2023 Budget	\$15,808

Topsoil Purchases			
	21-ton truckload used	Unit Cost	Total cost
2017	48	\$393.17	\$18,479
2018	35	\$410	\$14,357
2019	38	\$400	\$15,200
2020	38	\$400	\$15,200
2021	38	\$404	\$15,352
2022	38	\$404	\$15,352
2023	38	\$416	\$15,808

Natural Gas 531145	2022 Budget	2023 Budget
	\$114,750	\$283,603

Accounts for the cost of natural gas to heat Village facilities. The 2023 budget is based on a four-year average. The Village pays for natural gas at the Municipal Center, all five fire stations, Public Works, and the Village’s Stormwater Lift Stations. Given global economic factors and the unstable supply and demand of natural gas, prices are expected to continue to rise in FY 2023.



Operational Supplies 531155	2022 Budget	2023 Budget
	\$110,500	\$126,987

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	Total Cost
Street lighting repair parts	Three-year average	\$55,000
Storm sewer parts and supplies	Three-year average	\$21,000

Description	Justification	Total Cost
Repair and replacement of fitness equipment	Three-year average	\$3,487
Hardware and small tools for facilities repairs	Three-year average	\$8,000
Hardware and small tools for streets, forestry and water and sewer operations	Three-year average	\$10,000
Equipment parts, supplies and tools for plumbing, HVAC and electrical repairs	Three-year average	\$17,000
Supplies to support operations for Lake Glenview	Three-year average	\$3,000
GIS plotter/scanner replacement	Quote	\$7,000
Metra station repair parts and supplies	Three-year average	\$2,500
TOTAL		\$126,987

Refuse Carts 531186	2022 Budget	2023 Budget
	\$59,500	\$79,670

Accounts for the cost of new and replacement residential refuse carts and lids. The 2023 budget is based on a three-year average. The 2023 budget is increasing due to higher plastic material costs due to global economic factors affecting supply and demand.

Safety Equipment 531205	2022 Budget	2023 Budget
	\$7,220	\$7,520

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 2023 budget is based on a three-year average.

Signs – Street & Traffic 531210	2022 Budget	2023 Budget
	\$14,500	\$14,500

Accounts for materials for street sign repairs and replacement including posts, anchors, sign blanks, and reflective paper. The 2023 budget is based on a three-year average and remains flat with the previous year's budget.

Traffic Control Supplies 531225	2022 Budget	2023 Budget
	\$1,000	\$1,000

Accounts for traffic calming devices and supplies such as batteries and thermoplastic. The 2023 budget is based on a three-year average and remains flat with the previous year's budget.

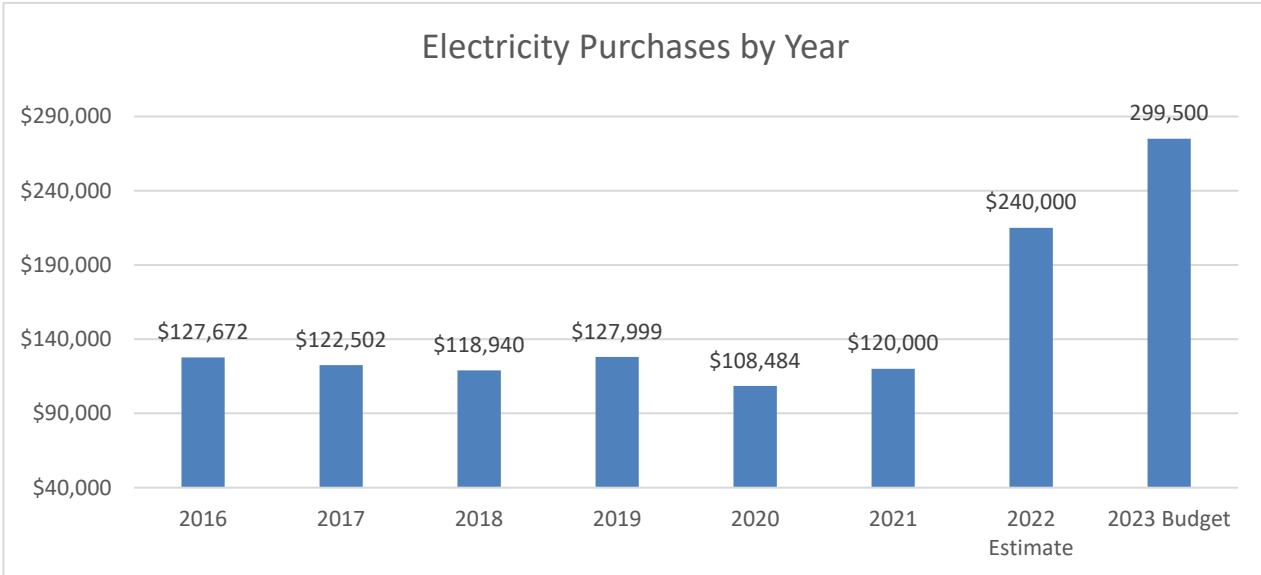
Uniforms/Shoes 531230	2022 Budget	2023 Budget
	\$7,091	\$7,078

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

	# of Employees	Unit Cost	Total cost
MEO uniform and boot allowance	20	\$450	\$9,000
Supervisor uniform and boot allowance	5	\$476	\$2,380
Superintendent uniform and boot allowance	1	\$300	\$300
Field Inspectors uniforms and boot allowance	1	\$476	\$476
Other Village apparel for admin staff and seasonal staff	As needed	\$2,000	\$2,000
TOTAL			\$14,156
CORPORATE FUND TOTAL (50%)			\$7,078

Electricity 531235	2022 Budget	2023 Budget
	\$167,000	\$299,500

Accounts for electricity for streetlights. This is a contract bid through the Northern Illinois Municipal Electric Collaborative. Prices are based off recent bids which staff estimates that a 60% increase will be needed to cover electricity purchases in FY 2023 due to cost increases stemming from global economic factors affecting supply and demand of electricity.



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

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

Yard Waste Stickers 531255	2022 Budget	2023 Budget
	\$4,500	\$4,500

Accounts for the cost of yard waste stickers. Stickers are resold to residents for proper disposal of landscaping waste. The 2023 budget remains flat with the prior year.

Other Supplies/Tools 535050	2022 Budget	2023 Budget
	\$83,930	\$114,480

Accounts for mailbox replacements and special events costs for decorations. The 2023 budget increased due to additional seasonal banners.

Description	Justification	Qty	Unit Cost	Total cost
Materials for the repair and replacement of mailboxes (posts, screws, etc.)	Three-year average	N/A	N/A	\$1,000
Mailbox replacement reimbursement	Three-year average	10	\$40	\$400
Holiday decorations (i.e. wreaths, replacement lights, banners, etc.)	Contracted rate	N/A	N/A	\$30,580
Gator Bags	As Needed	50	\$50	\$2,500
Seasonal banners	CBD and GTC – new banners	4	\$20,000	\$80,000
TOTAL				\$114,480

Other Charges

Other Expenses 540190	2022 Budget	2023 Budget
	\$1,900	\$1,965

Accounts for meals related to shift work during major weather events (\$1,750) and I-pass replenishment (\$215).

Training 540300	2022 Budget	2023 Budget
	\$10,480	\$12,600

Accounts for 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 include 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
American Public Works Association conference attendees	20	\$40	\$800	-	-	\$800
American Public Works Association conference competitors	5	\$70	\$350	-	-	\$350
Annual Professional Safety Training	5	\$1,500	\$7,500	-	-	\$7,500
Illinois Public Service Institute (three-year program)	2	\$950	\$1,900	\$750	\$1,500	\$3,400
International Association State Floodplain Management Conference	1	\$500	\$500	\$50	\$50	\$550
TOTAL			\$11,050		\$1,550	\$12,600

Travel Reimbursement 540310	2022 Budget	2023 Budget
	\$1,500	\$1,500

Accounts travel expenses associated with local meetings. Staff estimates 2023 expenditures to be \$1,500.

Capital Outlay

Tree Planting Program 550150	2022 Budget	2023 Budget
	\$120,000	\$150,000

Accounts for the purchase of approximately 500 trees at an average cost of \$300 per tree to replace dead or diseased parkway trees throughout the Village. This funding also supports resident requests for new parkway trees in areas where gaps exist. The 2023 budget includes the purchase of approximately 100 more trees than 2022.

The Village's tree program includes tree and stump removal, tree trimming, tree planting, and tree assessments. Staff developed a six-year programmatic approach to the tree program that started in FY 2020.

Interfund Charges

CERF Charges 560010	2022 Budget	2023 Budget
	\$436,800	\$410,712

Accounts for charges from the Capital Equipment Replacement Fund (CERF) for future replacement of vehicles and equipment used by the Public Works department. The total CERF annual charges are calculated based on the Village’s policy of maintaining a fund balance of 37% of accumulated reserves. Each fund’s charges are determined by their share of the total reserves.

FRRF Charges 560040	2022 Budget	2023 Budget
	\$93,937	\$28,818

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	2022 Budget	2023 Budget
	\$477,746	\$490,821

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

Police Department Summary

Police	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Personnel	10,427,096	10,686,573	10,612,938	12,405,752	1,719,179
Contractual	567,024	666,465	625,298	871,811	205,346
Commodities	152,238	136,690	135,850	201,130	64,440
Other Charges	3,799,692	4,036,486	3,986,967	4,028,154	(8,332)
Capital Outlay	-	-	-	131,000	131,000
Interfund Charges	387,333	485,524	545,009	656,226	170,702
Police Total	15,333,383	16,011,738	15,906,062	18,294,073	2,282,335

Police Department Line Item Budget

Police	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Personnel					
511110 - Regular Salaries	8,143,847	8,065,748	8,310,632	9,457,029	1,391,281
511120 - Part Time Salaries	-	150,000	-	150,000	-
511210 - Overtime Salaries	549,489	650,000	540,000	600,000	(50,000)
511225 - Reimbursed Overtime Salaries	26,293	70,000	62,000	72,000	2,000
511230 - Holiday Pay	302,390	295,779	295,779	337,448	41,669
511240 - Longevity Pay	53,282	58,984	58,984	69,041	10,057
511270 - Vacation Buy Back	70,646	50,000	24,062	40,000	(10,000)
511280 - Sick Buy Back	7,814	5,000	3,798	4,000	(1,000)
512110 - Deferred Comp	5,343	5,688	5,715	5,858	170
514110 - FICA Payments	156,410	181,883	159,839	199,550	17,667
514210 - IMRF Payments	52,332	40,588	39,976	39,719	(869)
514410 - Health Insurance	1,058,279	1,111,403	1,111,403	1,323,433	212,030
515300 - Incentives And Recognition	971	1,500	750	1,500	-
Total Personnel	10,427,096	10,686,573	10,612,938	12,405,752	1,719,179
Contractual					
521230 - Medical Services	7,006	15,315	8,500	20,400	5,085
521290 - Other Professional Service	104,881	155,663	150,000	157,849	2,186
521405 - Crossing Guard Services	347,139	340,000	340,000	362,330	22,330
521540 - Outside Litigation	20,706	15,000	10,000	15,000	-
522125 - Dues, Memberships, Subscriptions	1,929	3,561	3,500	5,183	1,622
522140 - Pagers And Radio	34,975	36,200	33,398	36,500	300
522145 - Postage	215	250	100	250	-
522150 - Printing And Publishing	3,229	4,885	4,800	4,975	90
522160 - Software Licensing	-	-	-	31,205	31,205
522230 - Equipment Maintenance	13,313	13,541	13,000	166,635	153,094
522295 - Vehicle Eqpt Maintenance & Rep	3,629	5,700	4,000	6,600	900
523020 - Selections & Promotions	30,000	76,350	58,000	64,884	(11,466)
Total Contractual	567,024	666,465	625,298	871,811	205,346
Commodities					
531010 - Ammunition	11,700	8,000	8,000	10,000	2,000
531030 - Batteries (Specialized)	104	800	800	5,300	4,500
531110 - General Office Supplies	542	750	750	950	200
531140 - Meeting Supplies	2,544	2,300	2,300	2,300	-
531230 - Uniforms/Shoes	99,472	88,400	88,000	122,700	34,300
535050 - Other Supplies/Tools	37,877	36,440	36,000	59,880	23,440
Total Commodities	152,238	136,690	135,850	201,130	64,440
Other Charges					
540240 - Pension Expense	3,727,912	3,889,067	3,889,067	3,849,959	(39,108)
540300 - Training	65,267	137,919	90,000	167,855	29,936
540320 - DUI Court Fine Expenditures	6,514	9,500	7,900	10,340	840
Total Other Charges	3,799,692	4,036,486	3,986,967	4,028,154	(8,332)
Capital Outlay					
550015 - Machinery & Equipment	-	-	-	131,000	131,000
Capital Outlay Total	-	-	-	131,000	131,000
Interfund Charges					
560010 - CERF Charges	164,612	240,362	240,362	389,800	149,438
560090 - MERF Charges	218,123	245,162	304,647	266,426	21,264
560095 - MERF-Accident Charges	4,598	-	-	-	-
Total Interfund Charges	387,333	485,524	545,009	656,226	170,702
Police Total	15,333,383	16,011,738	15,906,062	18,294,073	2,282,335

Police Department

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

The Police Department is staffed with 77 sworn positions including a Chief, Deputy Chief, (4) Commanders, (12) Sergeants and (59) Police Officers. Additionally, the Police Department employs (2) Public Service Officers, one Property Evidence Officer, (2) Police Social Workers and one Executive Assistant.

The 2023 Police Department budget of \$18,187,899 is a 13.6% increase over the 2022 budget. Although personnel expenses account for the majority (74.1%) of the proposed increase, other factors include vendor price increases for materials, services, memberships, and operational needs associated with inflation. There are also several notable additions to the budget that speak to addressing the safety of the community. A continued focus has been placed on public safety and ensuring Glenview residents feel safe. Some of the additions include increasing staffing levels for a social worker, temporarily backfilling a vacant position and resources for enhanced safety initiatives, a security camera system that incorporates license plate reading technology which allows participating communities to share information, and the purchase of a drone. The drone will be used for rapid field and tactical deployments, search-and-rescue operations, surveillance, giving first responders visual cues, and crime and crash scene documentation. Other adjustments to the police budget include re-allocating some expenses to accounts in the police budget that had previously been budgeted in other accounts. One prime example is the creation of a Software Licensing account that outlines the licensing fees for programs used exclusively by the Police Department which was previously budgeted in the Information Systems (IS) Budget. Much thought and groundwork has gone into the formulation of the 2023 police budget with goals being carefully established and defined with public safety at the forefront.

Personnel Expenditures

Regular Salaries 511110	2022 Budget	2023 Budget
	\$8,065,748	\$9,457,029

Accounts for the salary expense for police officers per the Police Union contract and full-time non-union Police Department employees allocated to the Corporate Fund. The 2023 budget includes a 2.5% merit pay increase and merit bonuses for non-union positions, and a 2.75% estimated cost of living adjustment for union positions. The 2023 budget also includes the allocation of resources for increased social worker related needs and the continued enhanced safety initiatives for the community. One position will temporarily backfill a position for an officer currently on military leave for over a year. Upon the officer's return from active duty the position will be removed through attrition.

Position	Corporate Fund
Police Chief	100%
Deputy Police Chief	100%
Executive Assistant	100%
(4) Police Commanders	100%
(12) Police Sergeants	100%
(58) Police Officers	100%
Property Evidence Officer	100%

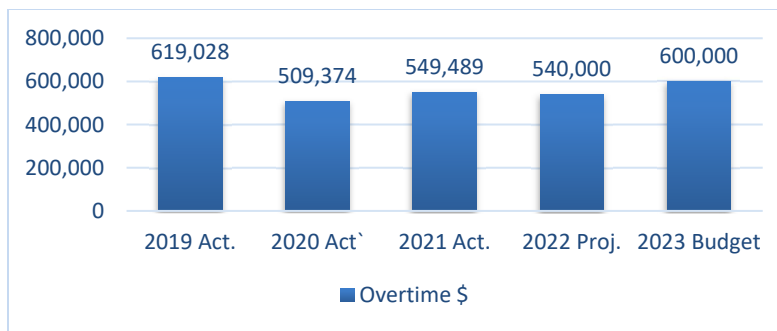
(2) Public Service Officers	100%
(2) Social Workers	100%

Part Time Salaries 51120	2022 Budget	2023 Budget
	\$150,000	\$150,000

Accounts for the estimated salaries for part-time police officers. This program was budgeted in 2022 and 2021 but has not been pursued yet due to other department priorities. The plan is to explore this program in 2023.

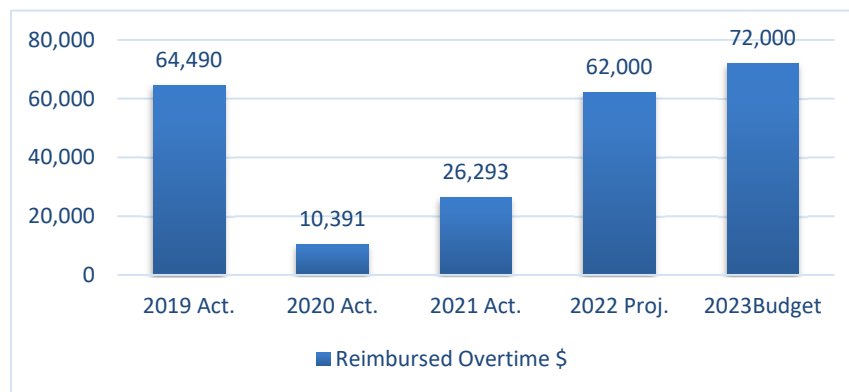
Overtime Salaries 511210	2022 Budget	2023 Budget
	\$650,000	\$600,000

Accounts for overtime salaries for non-exempt Police Department employees which primarily results from the commitment to maintain appropriate staffing levels. Overtime pay is also an essential element in sustaining the minimum number of personnel during unscheduled occurrences. Examples of such circumstances include sick time, officer injury, unforeseen court delays, etc. Furthermore, overtime is unavoidable due to ongoing investigations, mandatory court appearances, training, vacations, and incidents that may take place towards the end of an officer’s shift. The overtime trend from 2019-2023 is as follows:



Reimbursed Overtime 511225	2022 Budget	2023 Budget
	\$70,000	\$72,000

Accounts for the overtime salary expense expected to be covered and reimbursed by outside parties that have requested police presence for their event. The overtime trend from 2019-2023 is as follows:



Holiday Pay 511230	2022 Budget	2023 Budget
	\$295,779	\$337,448

Accounts for the costs of 96 hours of holiday pay for fifty-eight (58) Police Officers in accordance with the Police Union Contract and 56 hours of holiday pay for twelve (12) Sergeants at their base hourly rate.

Longevity 511240	2022 Budget	2023 Budget
	\$58,984	\$69,041

Longevity amounts are paid to Police Officers per the union contract with 7 or more years of service (27 employees) and Police Department non-union non-exempt employees per the employee handbook with 7 or more years of service hired prior to 7/17/2012 (13 employees). Longevity amounts are included in union contracts and the employee handbook at a specific point in time and are increased annually based on the annual September change in CPI. The estimated change in CPI is 9% based on current trends. Longevity is allocated across funds in the same proportions as regular salaries. The 2023 budget increased due to three sworn employees reaching 7 years of service in 2023.

Vacation Buy Back 511270	2022 Budget	2023 Budget
	\$50,000	\$40,000

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 2023 budget is based on a review of actual program participation over the last few years.

Sick Buy Back 511280	2022 Budget	2023 Budget
	\$5,000	\$4,000

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 2023 budget is based on a review of actual program participation over the last few years.

Deferred Compensation 512110	2022 Budget	2023 Budget
	\$5,688	\$5,858

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

FICA Payments 514110	2022 Budget	2023 Budget
	\$181,883	\$199,550

Accounts for the employer FICA (Social Security (6.2%) and Medicare (1.45%)) payments applied to the FICA Wages (salaries, longevity, vacation and sick buy back, deferred compensation, and auto allowance). All Police Department employees are subject to Medicare while non-sworn employees are subject to Social Security in addition to Medicare.

IMRF Payments 514210	2022 Budget	2023 Budget
	\$40,588	\$39,719

Accounts for the employer’s share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2023 employer rate is 7.39% of IMRF wages which include salaries, OT wages, vacation and sick buy back, longevity and deferred compensation. The 2023 rate is 24.05% lower than the 2022 rate of 9.73% primarily due to positive investment results and changes in the actuarial assumptions.

Health Insurance 514410	2022 Budget	2023 Budget
	\$1,111,403	\$1,323,433

Accounts for the employer portion of health insurance, dental insurance, and opt-out incentives for eligible Police Department participants. The Village offers employees a choice between two health insurance plans which include an HMO option and a PPO option. The HMO rates increased 1.0% and the PPO rates increased 4.7%. The 2023 budget increased as a result of rate increases and employee changes in coverage.

Incentives and Recognition 515300	2022 Budget	2023 Budget
	\$1,500	\$1,500

Accounts for the expenses associated with police academy graduations, retirements, promotions, and bereavement.

Contractual Expenditures

Medical Services 521230	2022 Budget	2023 Budget
	\$15,315	\$20,400

Accounts for hospital medical services for prisoners, quadrennial police physicals exam program with stress test, and the annual Northern Illinois Police Alarm System (NIPAS) member physicals as provided for in the Union Contract and Employee Handbook. Quantities stayed the same as the previous budget year, except for one additional NIPAS officer physical. This account shows an increase of \$5,085 due to projected increases in vendor pricing for provided services and the additional NIPAS physical.

Description	Qty	Unit Cost	Total
Hospital medical services for prisoners	1	\$1,000	\$1,000
Quadrennial Police physical program – with stress test	16	\$1,000	\$16,000
Lead testing for Range Officers (HR)	7	\$200	\$1,400
Annual NIPAS Physical	2	\$1,000	\$2,000
TOTAL			\$20,400

Other Professional Services 521290	2022 Budget	2023 Budget
	\$134,194	\$157,849

Accounts for the service fees of outside firms and agencies that support the work of the Police Department. This account reflects general increases in vendor pricing of \$23,655. Notable highlights include annual

employee mental health screening (\$24,140) recommended by the State of Illinois Safe-T Act, a one-time evidence/property room audit (\$8,500) that will provide a thorough assessment of current evidence handling practices and policies, transfer of Lexipol policy/procedure manuals (\$6,300) from training as a contractual service, and a new department photo (\$4,300),

Description	2022 Amount	2023 Amount
Animal kennel services	\$1,200	\$2,500
Children's Advocacy Center annual fee	\$3,150	\$3,150
Criminal Investigations Car Rentals	\$500	\$500
Critical Reach Crime Bulletin annual fee	\$825	\$900
Document Scanning Services	\$0	\$739
Experian annual user fee	\$500	\$500
Evaluation and Count of Property Room Inventory (one-time expense)	\$0	\$8,500
Law Enforcement Agencies Data System (LEADS On-Line) annual fee	\$4,400	\$4,500
LEAD Text-a-Tip mobile phone crisis intervention reporting service annual fee	\$3,400	\$3,400
Lexipol Law Enforcement Procedure & Police Manual	\$0	\$6,300
Michael Lee Photography	\$0	\$4,300
Misc. prof. services - funeral home transports, towing services, and cleaning	\$5,000	\$5,000
North Regional Major Crimes Task Force (NORTAF) annual fee	\$5,650	\$6,600
Northern Illinois Police Alarm System (NIPAS) annual fee	\$6,500	\$7,500
NIPAS language interpretation line annual fee	\$1,500	\$1,500
Northeastern Illinois Regional Crime Laboratory (NIPCL) annual membership fee	\$69,000	\$69,000
Police social services Glenview resident assistance	\$634	\$634
Uniform Code Complaint Manual	\$475	\$500
West/Clear Thomson Reuters background check annual fee	\$7,320	\$7,686
Annual Employee Mental Health Screening	\$24,140	\$24,140
TOTAL	\$134,194	\$157,849

Crossing Guard Services 521405	2022 Budget	2023 Budget
	\$340,000	\$362,330

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. The current contract expired in June 2022 and a one-year renewal has been approved by the Village Board for the August 2022 – June 2023 school year. Account shows an increase of \$22,330 that addresses the contractual increase, one new crossing, and several extended crossing times.

Outside Litigation 521540	2022 Budget	2023 Budget
	\$15,000	\$15,000

Accounts for the preparation and consultation for collective bargaining, as well as day to day questions related to recently implemented legislation, and interpretation and application of Village policy.

Dues, Memberships, Subscriptions 522125	2022 Budget	2023 Budget
	\$3,561	\$5,183

Accounts for Police Department participation in various professional organizations. These organizational memberships provide services for training and professional development. The account contains an increase of \$1,622 due to general increased membership dues, the addition of professional memberships for an additional social worker, 2 commanders and 4 sergeants to the International Association of Chiefs of Police, notary renewal, social worker licensing, and membership to the police public information officer association.

Description	Qty	Unit Cost	Total
ALICE re-certification fee	2	\$10	\$20
Arson Investigation Bulletin	1	\$159	\$159
Association of Police Social Workers	2	\$60	\$120
Center for Education & Law Enforcement Bulletin (Chief)	1	\$159	\$159
COSTCO	1	\$120	\$120
Crain's (Chief)	1	\$169	\$169
Illinois Association of Chiefs of Police (ILACP) Chief	1	\$265	\$265
Illinois Association of Chiefs of Police (ILACP) D.C.	1	\$115	\$115
Illinois Association of Property and Evidence Managers (IAPEM)	3	\$35	\$105
Illinois Department of Financial and Professional Regulations – Soc Services	2	\$62	\$124
Illinois Division of International Association for Identification (IDIAI)	2	\$25	\$50
Illinois Law Enforcement Alarm System (ILEAS)	1	\$240	\$240
Illinois Tactical Officer Association (ITOA)	4	\$40	\$160
International Association of Chiefs of Police (IACP) Chief	1	\$220	\$220
International Association of Chiefs of Police (IACP) D.C.	1	\$190	\$190
International Association of Chief of Police – Cmdrs & Sgts	6	\$190	\$1,140
International Association of Property and Evidence (IAPE)	3	\$65	\$195
International City/County Management Association (ICMA)	1	\$200	\$200
International Law Enforcement Educators and Trainers Association (ILEETA)	3	\$50	\$150
National Association of School Resource Officers (SRO)	1	\$40	\$40
National Citizens Police Academy Association (was Illinois Citizens Police)	1	\$60	\$60
National Notary Association (notary renewal/certification every 4 years)	1	\$162	\$162
National Information Officer Association	2	\$80	\$160
Northwest Police Academy	1	\$75	\$75
Police Executive Research Forum (PERF) Chief	1	\$475	\$475
Police Executive Research Forum (PERF) Deputy Chief	1	\$200	\$200
Safe Kids Membership and Certification	2	\$55	\$110
TOTAL			\$5,183

Pagers and Radio 522140	2022 Budget	2023 Budget
	\$36,200	\$36,500

Accounts for the Starcom radio annual user fee of \$36,500. This is a shared cost with the Fire Department. The Police Department budget is 58% of the total cost of the radios. The percentage is based on the number of users in each department.

Postage 522145	2022 Budget	2023 Budget
	\$250	\$250

Accounts for the use of postage/mailing through FedEx, UPS, and/or US Postal Services in the delivery of evidence sent to other departments and locations by Criminal Investigations.

Printing and Publishing 522150	2022 Budget	2023 Budget
	\$4,885	\$4,975

Accounts for the printing of business cards, various police department forms, event signage, adjudication hearing forms, on-street permits, ordinance ticket printing, and weatherproof citation envelopes used with the new Brazos ticketing system. The account’s minimal increase is due to rising vendor pricing. Also, the department will no longer have the need to share in the group ticket purchasing process eliminating the purchase of P-tickets. Actual P-tickets will only be used as backup in case of electronic citation system failure.

Description	2022 Amount	2023 Amount
Illinois Prosecutor Services, LLC – Publication	\$0	\$400
IL Criminal & Traffic Law Manuals	\$225	\$0
Method of Appearance – Adjudication	\$330	\$360
Miscellaneous forms for use by Police Department	\$600	\$600
On-street parking permits	\$230	\$300
Overtime Slips	\$280	\$315
P-tickets for local ordinances	\$0	\$0
P-Ticket Envelopes – Records	\$3,000	\$3,000
Taxi Licenses	\$220	\$0
TOTAL	\$4,885	\$4,975

Software Licensing 522160	2022 Budget	2023 Budget
	\$21,544	\$31,205

Accounts for software licensing fees for programs used exclusively by the Police Department. The following items were previously budgeted under Other Professional Services: Agency 360, Beast Evidence Collection, Frontline Professional Services, and TOPS Program. New items for 2023 include Cellebrite data retrieval software system used for extracting cell phone data for investigative purposes, Pace Scheduler Program for the day-to-day operation of scheduling, requests, overtime, and payroll, and Soma Global Social Services Software, used by the Police Social worker for housing electronic reports, following up on updates, information upload, and case tracking. This software is a more efficient method of storing and tracking social service cases.

Description	2022 Amount	2023 Amount
Agency 360 Field Training Officer (FTO) Paperless Program	\$1,330	\$1,330
Beast Evidence Collection License Fee	\$1,214	\$1,475
Cellebrite Data Retrieval Software System	\$0	\$4,600
Frontline Professional Services (Training Tracking Software)	\$6,500	\$4,500
Pace Scheduler Police Scheduling Program	\$0	\$6,200
Soma Global Social Services Software	\$0	\$3,500
TOPS Program Software	\$12,500	\$9,600
TOTAL	\$21,544	\$31,205

Equipment Maintenance 522230	2022 Budget	2023 Budget
	\$13,541	\$166,635

Accounts for the maintenance of equipment used in police department operations, enforcement, and for the Starcom radio maintenance. There are two essential additions to this account that will allow the department better opportunities for transparency and addressing crime. The first is the Axon video system (\$80,000) for body-worn camera equipment and software. Purchase of the cameras is mandated by the Illinois Safe-T Act, January 22, 2021. The Act mandates that police departments implement a body-worn camera program based on population. Axon offers proprietary hardware and software through Evidence.com. This software is used by the Cook County State’s Attorney for uploading video-based evidence. The other is the Flock Safety System (\$77,350/first year), a security camera system that incorporates license plate reading technology and gives advanced warning to police on vehicles entering the community that have been entered into LEADS Online or NCIC (National Crime Information Center) as a wanted vehicle from criminal activity or stolen. Numerous surrounding communities have contracted and implemented with this company. It provides the ability for the sharing of information between communities, and the system can assist with criminal investigations. The cameras will be placed at all the main arterial entries leading into the Village.

Description	2022 Amount	2023 Amount
Axon Video System (Body-worn cameras)	\$0	\$80,000
Flock Safety System	\$0	\$77,350
Office equipment maintenance	\$325	\$335
Portable radio maintenance	\$500	\$500
Radar and speed cart repairs	\$1,000	\$1,000
STARCOM radio maintenance	\$9,000	\$4,500
Truck scale quarterly maintenance	\$2,516	\$2,750
Truck scale annual inspection	\$200	\$200
TOTAL	\$13,541	\$166,635

Vehicle Equipment Maintenance & Repairs 522295	2022 Budget	2023 Budget
	\$5,700	\$6,600

Accounts for the maintenance of after-market vehicle equipment, costs associated with vehicle markings through MPC and Suburban Accents, and a new annual police motorcycle maintenance fee of \$1,600. Average yearly payments made from this account can vary depending on necessary maintenance.

Selections & Promotions 523020	2022 Budget	2023 Budget
	\$76,350	\$64,884

Accounts for costs associated with new hires as well as intradepartmental promotions. This account reflects an 8% CPI rate increase related to vendor pricing offset with the removal of the Sgt's promotional examination (\$28,250) for a total decrease of \$11,466. The examination process occurs every three years with the next Sergeant promotional process occurring in 2025.

Description	Quantity	Unit Cost	Total
Police Polygraph	25	\$216	\$5,400
Police pre-certified and entry level (PEAC) process	8	\$2,808	\$22,464
Police job advertisement	6	\$324	\$1,944
Police Psychological Evaluation	10	\$675	\$6,750
Police Pre-employment Physical (Health Endeavors)	10	\$1,000	\$10,000
Expedited Psychological Evaluations	4	\$216	\$864
Police Pre-employment vaccinations (as needed)	10	\$103	\$1,030
Police Testing – Administration of Test and Scoring	200	\$45	\$9,000
Police Testing – Collection of Applications (includes credit)	200	\$35	\$7,000
Psychological Assessment Room Rental Fee	4	\$108	\$432
TOTAL			64,884

Commodities

Ammunition 531010	2022 Budget	2023 Budget
	\$8,000	\$10,000

Accounts for ammunition for handguns and rifles, and for duty and training purposes. This account reflects a \$2,000 (25%) increase due to the rising costs of ammunition and the potential purchase of ammunition for the change-over to new duty weapons scheduled for 2023.

	Qty	Unit Cost	Total
Ammunition for on-duty use and training	1	\$6,500	\$6,500
.223 ammunition for on-duty use and training	1	\$3,500	\$3,500
TOTAL			\$10,000

Specialized Batteries 531030	2022 Budget	2023 Budget
	\$800	\$5,300

Accounts for the replacement batteries for the department issued gun mounted flashlights (100-gun mounted lights), StarCom replacement batteries for portable radios, and a new line item for the replacement of StarCom microphones. The microphones are not repairable and therefore need to be replaced once broken. The purchase of the microphones has created a \$4,500 increase in this account.

	Qty	Unit Cost	Total
Specialized batteries for gun-mounted flashlights	100	\$3.50	\$350

StarCom replacement batteries	5	\$90	\$450
StarCom microphones	50	\$90	\$4,500
TOTAL			\$5,300

General Office Supplies 531110	2022 Budget	2023 Budget
	\$750	\$950

Accounts for the office supplies used by the Police Department. The increase of \$200 reflects the rise in vendor pricing on basic office supplies such as paper products, pens, binders, folders, etc.

Meeting Supplies 531140	2022 Budget	2023 Budget
	\$2,300	\$2,300

Accounts for meeting supplies for departmental staff meetings, new hire orientations, hosting of monthly detective meetings, NIPAS annual meeting, and supplies for training programs hosted by the Department.

Uniforms/Shoes 531230	2022 Budget	2023 Budget
	\$88,400	\$122,700

Accounts for uniform and shoe allowance provided for eligible police department personnel including new hires per Union contract or Employee Handbook. Officers receive replacement vests every five years based on hire date. Officers were issued new ballistic rifle protection vests in 2021 with the normal 5-year rotation resuming in 2026. An account increase of \$29,300 reflects the potential hiring of eight officers (new positions and backfilling positions) in 2023 with quantity increases for reimbursements under the Union contract for evidence technicians by \$1,900, exempt staff, NIPAS, and detectives by \$3,000, and Sergeant and Officers by \$2,250. Vendor price increases are anticipated for additional badges by \$2,100, new officer uniforms by \$16,500, and academy uniforms by \$550. The budget also includes a new line item for two motorcycle officer uniforms at \$1,500 each, and the uniforming of a new NIPAS Mobile Field Force member at \$5,000.

Description	Qty	Unit Cost	Total
Badges (new officers, promotions, transfers, and retirements)	Varies	Varies	\$4,200
Evidence Technician Uniform Allowance	31	\$950	\$29,450
Exempt employees, NIPAS, and detective uniform allowance	17	\$1,000	\$17,000
Sergeant and Officers (non-evidence technician) uniform allowance	29	\$750	\$21,750
Uniforms for new officers	8	\$5,000	\$40,000
Public Service Officer Uniform Allowance	2	\$550	\$1,100
Police Academy Specialty Uniforms	8	\$150	\$1,200
Motorcycle Officer Uniform	2	\$1,500	\$3,000
NIPAS Mobile Field Force Uniform	1	\$5,000	\$5,000
TOTAL			122,700

Other Supplies/Tools 535050	2022 Budget	2023 Budget
	\$36,440	\$59,880

Accounts for the supplies and tools used in the Police Department. This budget reflects an increase of \$23,400 for a new line item of Medi-packs that contain emergency equipment needed for police rapid deployments. Other highlights include the deletion of 2-line items no longer needed (\$1,000 for child safety seat supplies per change to State of Illinois install procedures and the one-time \$3,500 for the NIPAS rifle purchase), an addition of a miscellaneous line item of \$500 to cover unexpected needs for supplies and tools, and a \$500 reduction to the animal supplies line item. Line-item increases also include vendor price increases for equipment, coffee, evidence collection supplies, and disposable prisoner blankets.

Description	2022 Amount	2023 Amount
Animal supplies	\$1,000	\$500
Beast evidence collection	\$900	\$1,200
Camera supplies and Evidence equipment	\$1,000	\$1,500
Citizen’s Police Academy Supplies	\$2,000	\$2,000
Coffee and coffee supplies – Police/Dispatch	\$1,500	\$2,500
Community Relations supplies	\$5,000	\$5,000
Defensive tactics equipment and supplies	\$500	\$500
Evidence collection supplies	\$7,000	\$9,000
Field Directory	\$1,080	\$1,080
First aid supplies	\$300	\$300
Flares/chemical lights and traffic safety equipment	\$300	\$1,500
Hazardous materials protection and clean up equipment	\$1,000	\$1,000
In car printer receipt paper (Paragon Micro)	\$1,000	\$1,000
Medi-packs	\$0	\$23,400
Miscellaneous supplies	\$0	\$500
Police Department Open House	\$4,000	\$4,000
Prisoner Disposable Blankets	\$850	\$900
Prisoner meals	\$2,000	\$2,000
Range Supplies	\$2,000	\$2,000
TOTAL	\$31,430	59,880

Other Charges

Pension Expense 540240	2022 Budget	2023 Budget
	\$3,889,067	\$3,849,959

Accounts for the 2023 Village Police Pension Contribution to the Police Pension Fund. This employer contribution is funded through a separate line item on the 2022 Property Tax Levy. The 2023 budget is 1.01% lower than 2022 which demonstrates stability in contributions.

Training 540300	2022 Budget	2023 Budget
	\$137,919	\$167,855

The police training budget has been thoroughly evaluated to include identified training needs to ensure all training courses are related to state statutory and mandated trainings, department requirements to establish minimum standards, advanced training intended to increase skills, and training developed to address specific issues such as active shooter, use of force, media relations, and de-escalation training. The

budget also accounts for employee professional development in areas that will enhance employee careers, maintain and develop additional skills to benefit the organization, and improve services to residents and the community. This account is fluid in nature, and constantly changing to reflect a more precise version of required training which has increased the budget by \$29,936 (21%). Basic budget adjustments include vendor price increases, quantity increases, addition and deletion of one-time training, and training moved to or from other accounts. Some major highlights are:

Administrative/Managerial and General Training

- Drone Operator training (\$4,280)
- Managing Investigations (\$150)
- Managing the Media in Law Enforcement (\$2,796)
- Truck Enforcement training (\$1,335) for Traffic Unit Officers.

De-escalation/Use of Force

- Arrest and Control Tactics training (\$16,000) where the instructor is IRMA (intergovernmental risk management agency) certified. Attending officers will become certified trainers.
- Force Science (\$3,650) for law enforcement (study of use of force incidents)

Evidence/Investigations

- Crash Investigation Training I & II

Law and Procedural Updates

- Legal & Liability Risk Management for policy development (\$600)

Professional Development

- Social-Media in Law Enforcement (\$3,400) for police communications officer

Administrative/Managerial and General Training	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
CPR Training – AHA (even years)	1	\$0	\$0	\$0	\$0	\$0
Drone Operator Training (one-time)	4	\$1,000	\$4,000	\$70	\$280	\$4,280
Field Training Officer training (NEMRT)	2	\$400	\$800	\$170	\$340	\$1,140
Managing Investigations	1	\$50	\$50	\$100	\$100	\$150
Managing the Media in Law Enforcement	2	\$650	\$1,300	\$748	\$1,496	\$2,796
Motorcycle Officer Training (one-time)	2	\$2,400	\$4,800	\$3,000	\$6,000	\$10,800
New Recruit Law Enforcement/Family training	7	\$50	\$350	\$0	\$0	\$350
Northwest Police Academy training	16	\$25	\$400	\$0	\$0	\$400
Peer Support Group training	5	\$100	\$500	\$60	\$300	\$800
Police academy for new hires	7	\$3,750	\$26,250	\$0	\$0	\$26,250
Police Reform Era Advanced Leadership	16	\$219	\$3,504	\$0	\$0	\$3,504
Report Writing Development	6	\$200	\$1,200	\$0	\$0	\$1,200
Social Media in Law Enforcement (SMILE)	2	\$499	\$998	\$1,200	\$2,400	\$3,398
TOPS Program Training	1	\$5,400	\$5,400	\$0	\$0	\$5,400
Truck Enforcement (one-time)	3	\$295	\$885	\$150	\$450	\$1,335
Women in Command Training – Calibre Press	2	\$129	\$258	\$0	\$0	\$258
Total Administrative/Managerial and General Training			\$50,695		\$11,366	\$62,061

		Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
De-escalation/Use of Force	Qty					
Active Threat Response Course – SRO	1	\$150	\$150	\$75	\$75	\$ 225
Arrest and Control tactics – NEMRT IRMA Certified	4	\$4,000	\$16,000	\$0	\$0	\$16,000
Firearms training and development	1	\$500	\$500	\$925	\$925	\$1,425
Force Science Certification Course	2	\$1,700	\$3,400	\$125	\$250	\$3,650
North-East Multi-Regional Training (NEMERT) Association	76	\$100	\$7,600	\$0	\$0	\$7,600
Tactical De-escalation Nonviolent Encounters	6	\$150	\$900	\$25	\$150	\$1,050
Total De-escalation/Use of Force			\$28,550		\$1,400	\$29,950

		Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Evidence/Investigations	Qty					
Advanced Interview and Interrogation	3	\$125	\$375	\$80	\$240	\$615
Background Investigations	2	\$250	\$500	\$60	\$120	\$620
Basic Evidence Tech & Crime Scene Photography	2	\$325	\$650	\$160	\$320	\$970
Basic Interview and Interrogation (NEMRT)	3	\$400	\$1,200	\$75	\$225	\$1,425
Breath Operational School	4	\$125	\$500	\$60	\$240	\$740
Child Abuse and Neglect Training – SRO	1	\$150	\$150	\$75	\$75	\$225
Crash Investigation Training I & II	1	\$2,600	\$2,600	\$700	\$700	\$3,300
Crime Scene Photography	1	\$900	\$900	\$200	\$200	\$1,100
Financial Crimes Investigation	2	\$450	\$900	\$60	\$120	\$1,020
New Detective Basic Course	2	\$225	\$450	\$50	\$100	\$550
Street Crimes (NEMRT)	4	\$399	\$1,596	\$80	\$320	\$1,916
Total Evidence/Investigations			\$9,821		\$2,660	\$12,481

		Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Law and Procedural Updates	Qty					
Blue Line Learning Group hazardous materials and blood borne pathogen training (on-line)	76	\$30	\$2,280	\$0	\$0	\$2,280
Court Smart monthly (online) training	76	\$50	\$3,800	\$0	\$0	\$3,800
Juvenile Officer Training	6	\$75	\$450	\$50	\$300	\$750
Legal & Liability Risk Management Inst (LLRMI)	4	\$150	\$600	\$0	\$0	\$600
Police Law Institute monthly legal update fee	76	\$95	\$7,220	\$0	\$0	\$7,220
Total Law and Procedural Updates			\$14,350		\$300	\$14,650

Professional Development	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Advanced School Resource Officer Course	1	\$1,600	\$1,600	\$400	\$400	\$2,000
BEAST Training – Porter Lee	2	\$2,500	\$5,000	\$125	\$250	\$5,250
Civilian personnel training: public service officers, and property evidence officer (on-line)	4	\$250	\$1,000	\$30	\$120	\$1,120
Homicide Investigators Association Conference	4	\$250	\$1,000	\$100	\$400	\$1,400
Illinois Association of Chief of Police Conference (ILACP)	2	\$399	\$798	\$0	\$0	\$798
Illinois Public Employer Labor Relations Assn (IPELRA) – Labor Relations Training	3	\$135	\$405	\$0	\$0	\$405
Illinois Tactical Officers Association conference (ITOA)	4	\$325	\$1,300	\$20	\$80	\$1,380
International Association of Chiefs of Police conference (IACP)	2	\$475	\$950	\$1,275	\$2,550	\$3,500
International Law Enforcement Educators and Trainers Association (ILEETA) conference	1	\$420	\$420	\$1,100	\$1,100	\$1,520
New World Conference	1	\$1,200	\$1,200	\$1,800	\$1,800	\$3,000
Northwestern University Center for Public Safety School of Staff and Command	2	\$4,200	\$8,400	\$1,300	\$2,600	\$11,000
Northwestern University Center for Public Safety Supervision of Police Personnel	3	\$1,000	\$3,000	\$280	\$840	\$3,840
Police Executive Research Forum Conference	2	\$450	\$900	\$1,800	\$3,600	\$4,500
Public Safety Peer Support Association National Conference	4	\$450	\$1,800	\$1,800	\$7,200	\$9,000
Total Professional Development			\$27,773		\$20,940	\$48,713

Total 2023 Training Budget	\$130,739		\$34,866	\$167,855
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DUI Court Fine Expenditures 540320	2022 Budget	2023 Budget
	\$9,500	\$10,340

Funds from DUI Court Fine accounts for equipment and training used in the enforcement of impaired driving. This includes the purchase of 3 Stalker radars; one handheld (\$2,000) used by traffic unit officers, and two new radars (\$5,800) for police vehicles. The vehicle radars cover the rotation of two older model radars from 2005. Funds also account for the annual Drug Recognition Enforcement Re-Certification for the DRE officer (\$2,540).

Interfund Charges

CERF Charges 560010	2022 Budget	2023 Budget
	\$240,362	\$389,800

Accounts for charges from the Capital Equipment Replacement Fund (CERF) for future replacement of vehicles and equipment used by the Police Department. The total CERF annual charges are calculated based on the Village’s policy of maintaining a fund balance of 37% of accumulated reserves. Each fund’s charges are determined by their share of the total reserves. New equipment and vehicles added to CERF by the Police Department has resulted in an increase in the department’s share of costs.

MERF Charges 560090	2022 Budget	2023 Budget
	\$245,162	\$266,426

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

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Fire Department Summary

Fire	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Personnel	13,071,980	12,651,244	12,768,199	13,356,253	705,009
Contractual	276,032	503,278	957,480	1,026,044	522,766
Commodities	308,504	363,699	336,964	461,093	97,394
Other Charges	5,779,903	5,965,068	5,954,038	5,297,937	(667,131)
Capital Outlay	-	28,000	25,000	103,000	75,000
Interfund Charges	1,296,475	1,237,355	1,338,464	1,351,389	114,034
Fire Total	20,732,894	20,748,644	21,380,145	21,595,716	847,072

Fire Department Line Item Budget

Fire	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Personnel					
511110 - Regular Salaries	9,659,120	9,653,774	9,415,285	9,930,157	276,383
511210 - Overtime Salaries	1,596,723	1,137,692	1,490,872	1,233,571	95,879
511230 - Holiday Pay	292,947	290,513	290,513	283,553	(6,960)
511240 - Longevity Pay	82,075	85,724	85,724	95,970	10,246
511270 - Vacation Buy Back	61,581	40,000	37,800	40,000	-
511280 - Sick Buy Back	7,685	7,000	11,200	9,000	2,000
512110 - Deferred Comp	5,319	5,476	5,450	5,586	110
514110 - FICA Payments	173,284	169,838	170,376	175,395	5,557
514210 - IMRF Payments	12,127	9,649	9,401	7,486	(2,163)
514410 - Health Insurance	1,181,118	1,250,078	1,250,078	1,456,226	206,148
515300 - Incentives And Recognition	-	1,500	1,500	5,000	3,500
Total Personnel	13,071,980	12,651,244	12,768,199	13,356,253	705,009
Contractual					
521230 - Medical Services	32,521	65,410	65,410	64,910	(500)
521290 - Other Professional Services	78,463	168,175	716,025	676,875	508,700
521540 - Outside Litigation	66,611	60,000	15,000	60,000	-
522125 - Dues, Memberships, Subscriptions	3,138	9,650	9,650	10,730	1,080
522140 - Pagers And Radio	25,093	23,105	23,105	24,373	1,268
522145 - Postage	670	750	750	750	-
522150 - Printing And Publishing	114	-	-	-	-
522160 - Software Licensing	-	-	-	38,300	38,300
522230 - Equipment Maintenance	39,222	119,338	92,040	124,031	4,693
523020 - Selection & Promotions	30,201	56,850	35,500	26,075	(30,775)
Total Contractual	276,032	503,278	957,480	1,026,044	522,766
Commodities					
531015 - Appliances	909	1,250	1,250	20,250	19,000
531110 - General Office Supplies	6,932	9,000	9,000	12,500	3,500
531125 - Janitorial Supplies	22,138	26,000	20,000	26,000	-
531155 - Operational Supplies	3,783	10,500	10,500	20,000	9,500
531180 - Quartermaster Supplies	161,256	133,452	133,452	145,284	11,832
535050 - Other Supplies/Tools	113,485	183,497	162,762	237,059	53,562
Total Commodities	308,504	363,699	336,964	461,093	97,394
Other Charges					
540240 - Pension Expense	5,741,479	5,869,323	5,869,323	5,177,282	(692,041)
540300 - Training	38,424	95,745	84,715	120,655	24,910
Total Other Charges	5,779,903	5,965,068	5,954,038	5,297,937	(667,131)
Capital Outlay					
550020 - Furniture & Fixtures	-	28,000	25,000	28,000	-
550025 - Vehicles	-	-	-	75,000	75,000
Total Capital Outlay	-	28,000	25,000	103,000	75,000
Interfund Charges					
560010 - CERF Charges	644,959	683,219	683,219	788,101	104,882
560040 - FRRF Charges	179,072	137,426	137,426	48,988	(88,438)
560090 - MERF Charges	457,554	416,710	517,819	514,300	97,590
560095 - MERF-Accident Charges	14,890	-	-	-	-
Total Interfund Charges	1,296,475	1,237,355	1,338,464	1,351,389	114,034
Fire Total	20,732,894	20,748,644	21,380,145	21,595,716	847,072

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 comprise the majority of all calls for service and 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 85 positions including a Fire Chief, Deputy Fire Chief, Division Chief of Training, (3) Fire Battalion Chiefs, (3) Fire Captains, (12) Fire Lieutenants, (63) Firefighters/Paramedics and one Executive Assistant.

Personnel Expenditures

Regular Salaries 511110	2022 Budget	2023 Budget
	\$9,653,774	\$9,930,157

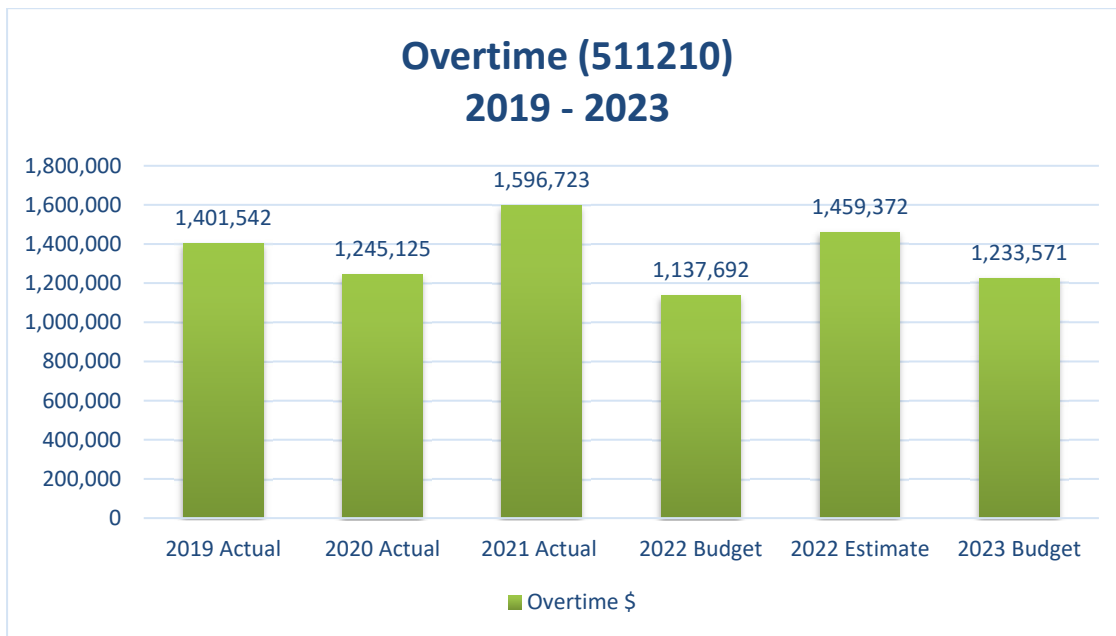
Accounts for the salary expense for union positions (Firefighters/Paramedic, Fire Lieutenant, and Fire Captain) and non-union positions (Fire Chief, Deputy Fire Chief, Division Chief, Fire Battalion Chiefs, and Executive Assistant). The 2023 budget includes a 2.5% merit increase and merit bonuses for non-union positions. The current union contract expires on 12/31/2022 and the union negotiations will begin in the fourth quarter of 2022. The 2023 budget includes 2.75% as an estimated cost of living adjustment for union positions.

Salary Allocation by Fund	
Position	Corporate Fund
Fire Chief	100%
Deputy Fire Chief	100%
Executive Assistant	100%
Division Chief of Training	100%
(3) Battalion Chiefs	100%
(3) Fire Captains	100%
(12) Lieutenants	100%
(63) Firefighters/Paramedics	100%

Overtime Salaries 511210	2022 Budget	2023 Budget
	\$1,137,692	\$1,233,571

Accounts for overtime salaries for Fire Department employees which primarily results from the commitment to maintain appropriate staffing levels. Overtime pay is also an essential element in sustaining the minimum number of personnel during unscheduled changes. Examples of such circumstances include sick time, injury, unforeseen shift occurrences, etc. Furthermore, overtime is needed due to training, vacations, and incidents that may take place towards the end of an employee's shift.

Since 2019, the Fire Department has hired 24 new staff members along with promoting 16 new officers from the ranks of Lieutenant through Battalion Chief. With the new hires and new promotions, the department will have an increased training budget over the next 3-4 years. There are seven department members attending paramedic class, which will impact years 2022-2024. Additionally, the need to train current staff in Fire Apparatus Engineer, Vehicle Machinery Operations and Rope Operations to meet their Advanced Firefighter requirements is anticipated. New staff officers will also require training in their positions to meet the department’s professional development model and meet the demands of their new positions. The overtime trend from 2019-2023 is as follows:



Description	2022	2023
Shift Overtime	\$529,920	\$368,640
Acting Company Officer Pay	\$80,000	\$80,500
Admin OT (Special Details)	\$25,000	\$25,000
Emergency Medical Services (EMS)	\$130,222	\$218,540
HAZMAT	\$22,400	\$33,620
Fire Investigations	\$35,000	\$36,850
Public Education (Fall Program / CPR / School Resp.) and Community Risk	\$36,195	\$53,470
Self-Contained Breathing Apparatus and Breathing Apparatus Systems (SCBA & BA)	\$5,000	\$2,100
Training	\$110,940	\$192,227
Technical Response Team	\$55,215	\$78,260
Dive Team	\$46,000	\$52,685
Wellness	\$1,500	\$3,160
Apparatus Maintenance and Build Outs/Communications	\$28,000	\$40,719
Unmanned Aircraft (Drone)	\$32,300	\$47,800
TOTAL	\$1,137,692	\$1,233,571

Shift Overtime:

- The Fire Department currently staffs and operates three advanced life support (ALS) ambulances. In addition, the Fire Department staffs five ALS fire suppression apparatus. With the additional hires in 2021, there will be less of a burden on overtime by eliminating the peak time staffing of Ambulance 8. As a result of this change, the Fire Department anticipates a reduction of hire-back overtime hours as seen in previous years.

Acting Company Officer Pay Overtime:

- Overtime related to Firefighters/Paramedics acting in the role of Lieutenants and Lieutenants acting in the role of Battalion Chief to cover for sick leave, vacation leave, injuries and other unforeseen shift vacancies. The 2023 budget is up from 2022 due to salary and personnel increases.

Administration Overtime:

- Overtime related to Fire Department personnel for Special Details such as Glenview Memorial Day Parade, Summerfest, July 4th Festivities, Blocktoberfest, and EMS coverage for special events. With activities and requests going back to pre-COVID levels, the 2023 budget remains at \$25,000 to respond to staffing requests for special events.

Emergency Medical Services (EMS) Overtime:

- In 2020 and 2021, the Fire Department had 12 members retire via the Voluntary Separation Program. In 2023, the impact of staff turnover will continue in the areas of EMS and training with seven members scheduled for paramedic class and one member in EMT-B. The EMS budget of \$218,540 is up due to an increase in the overtime required to backfill new hire training for EMT-Basic and Paramedic school attendees. The overtime cost to train new personnel for their EMS requirements in 2023 will be \$157,700.

HAZMAT Overtime:

- One of the functions of the Glenview Fire Department is to respond to incidents involving hazardous materials. The HAZMAT team personnel are required to attend training to maintain the ability to respond as a member of the Division 3 HAZMAT team. The 2023 budget is up from 2022 due to salary increases and replacement HAZMAT team members due to retirements.

Fire Investigations Overtime:

- Overtime due to the investigation of fires for the Village of Glenview and neighboring communities. The 2023 budget is up from 2022 due to salary increases and additional education requirements for the fire investigation staff.

Public Education Overtime:

- Overtime due to community outreach including school visits, fire prevention programs and CPR training provided by Glenview Fire Department personnel. The 2023 budget is up from 2022 due to salary increases and the addition of Community Risk Initiatives. This year, our pre-plan program, plan review and special events coordination will fall into this category.

Self-Contained Breathing Apparatus and Breathing (SCBA) Apparatus Systems Overtime:

- Overtime relating to the training and maintenance of the SCBA apparatus system. In 2021, the Fire Department replaced all SCBA breathing apparatuses. In 2023, the SCBA budget will decrease back to historical trends since inservice training for the new airpacks is complete.

Training Overtime:

- As mentioned above, the Fire Department had 12 members retire via the Voluntary Separation Program. This will require additional training of staff in the areas of officer development, Fire Apparatus Engineer certification, and training of new recruits. Budget increases in training are anticipated over the next 3-4 years.

Technical Response Team Overtime:

- The Glenview Technical Response Team (TRT) responds to incidents involving confined space, trench rescue and rope rescue emergencies. The TRT team personnel are required to attend training to maintain the ability to respond as a member of the Division 3 TRT team. The Glenview Fire Department currently has three members on IL-TF 1 Urban Search and rescue team. The 2023 budget is up from 2022 due to salary increases and the addition of new personnel that are replacing retired Fire Department members.

Dive Team Overtime:

- The Glenview Fire Department Dive Team responds to water related incidents. The Dive Team members are required to attend training to maintain the ability to respond to water related emergencies in Glenview and neighboring communities. The 2023 budget is up from 2022 due to salary and the addition of new personnel that are replacing retired Fire Department members.

Wellness Overtime:

- Overtime related to Fire Department Personnel to attend specialized training and develop fitness programs for department members.

Apparatus Maintenance and Build Out Overtime:

- Each fire engine requires personnel to configure the layout of the tools and equipment contained within that apparatus. The 2023 budget is up from 2022 due to salary increases along with the addition of a new fire engine and ladder truck. Overtime related to Fire Department Communications/Radio personnel has been moved into the apparatus overtime line item.

Unmanned Aircraft Drone Overtime:

- The Glenview Fire Drone team has become the most active special team over the past two years and is one of the most skilled drone teams in the area. They have assisted with incidents in Glenview as well as neighboring communities. In 2022, Glenview members were requested to become part of the K9/Drone Search and Rescue Strike Team which responds to incidents throughout Northern Illinois. Commitment to the team will continue in 2023. With that commitment, team members will have additional training requirements with many of the exercises being reimbursable.

Holiday Pay 511230	2022 Budget	2023 Budget
	\$290,513	\$283,553

Accounts for the holiday pay that is 3% of base salary for Firefighter/Paramedic, Fire Lieutenants, and Fire Captains per the union contract and Fire Battalion Chiefs per the employee handbook. This amount is paid annually in one lump sum. There has been a slight decrease in the 2023 budget from 2022 due to turnover of staff.

Longevity 511240	2022 Budget	2023 Budget
	\$85,724	\$95,970

Longevity amounts are paid to Fire union employees with 7 or more years of service per the union contract (53 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 and are increased annually based on the annual September change in CPI. The estimated change in CPI is 9% based on current trends. The 2023 budget increased due to an increase of eligible employees

Vacation Buy Back 511270	2022 Budget	2023 Budget
	\$40,000	\$40,000

Accounts for the vacation time compensation paid to Fire Department employees for a certain number of accrued and unused vacation hours in accordance with the Fire Union contract and the Employee Handbook. The 2023 budget is based on a review of program participation in prior years.

Sick Buy Back 511280	2022 Budget	2023 Budget
	\$7,000	\$9,000

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 2023 budget is based on a review of program participation in prior years.

Deferred Compensation 512110	2022 Budget	2023 Budget
	\$5,476	\$5,586

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

FICA Payments 514110	2022 Budget	2023 Budget
	\$169,838	\$175,395

Accounts for the employer's FICA (Social Security (6.2%) and Medicare (1.45%)) payments applied to the FICA Wages (salaries, longevity, vacation and sick buy back, deferred compensation and auto allowance). All Fire Department employees are subject to Medicare while non-sworn employees are subject to both Social Security and Medicare.

IMRF Payments 514210	2022 Budget	2023 Budget
	\$9,649	\$7,486

Accounts for the employer share of Illinois Municipal Retirement Fund (IMRF) Pension Contributions for non-sworn Fire Department Staff. The 2023 employer rate is 7.39% of IMRF wages which include salaries, OT wages, vacation buy back, sick buy back and longevity. The 2023 rate is 24.05% lower than the 2022 rate of 9.73% primarily due to positive investment results and changes in the actuarial assumptions.

Health Insurance 514410	2022 Budget	2023 Budget
	\$1,250,078	\$1,456,226

Accounts for the employer portion of health insurance, dental insurance and opt-out incentives for eligible Fire Department personnel. The Village offers employees a choice between two health insurance plans which include an HMO option and a PPO option. The HMO rates increased 1.0% and the PPO rates increased 4.7%. These rates combined with changes in employee elections lead to an increased 2023 budget.

Incentives and Recognition 515300	2022 Budget	2023 Budget
	\$1,500	\$5,000

Accounts for the expenses associated with Fire Department retirements (\$1,000), promotions (\$1,000) and employee welfare (\$3,000). These funds will be used for employee recognition, retirements, and general employee welfare.

Contractual Expenditures

Medical Services 521230	2022 Budget	2023 Budget
	\$65,410	\$64,910

Accounts for the annual fire physical program, physicals and stress tests (required by contract). These physicals meet the National Fire Protection Association recommendations along with OSHA requirements for respirator compliance. The 2023 budget decreased slightly due to age of Fire Department personnel.

Description	Qty	Unit Cost	Total
NFPA Physical	83	\$770	\$63,910
Stress Tests	1	\$1,000	\$1,000
TOTAL			\$64,910

Other Professional Services 521290	2022 Budget	2023 Budget
	\$168,175	\$676,875

Accounts for the service fees and contracts with outside firms that support the work of the Fire Department. The 2023 budget increased significantly primarily due to the Ground Emergency Medical Transport (GEMT) program. With the GEMT program, Illinois Health and Family Services (HFS) and the Village evenly split the reimbursement revenue collected by adhering to specific guidelines in IGA for Medicaid transports specifically. The reimbursement will be collected by the Village of Glenview and then shared equally with HFS for their portion of the fees. The anticipated gross revenue involving the

GEMT program is \$1,100,000 of which the Village is obligated to pay HFS 50%. Completion of the Strategic Plan Document and completion of the implementation of Lexipol is included in the 2023 budget. There is an annual fee of \$9,500 to continue using Lexipol which is based on the size of the department. In 2022, the Fire Department contracted a new ambulance billing company which is saving 0.5% in fees. Some line items (Text ‘Em All, Image Trend, KNO2 and Zoll cloud services) were moved to the Software Licensing account (522160) as that is a more appropriate account for those expenses.

Description	2022	2023
Lutheran General Hospital Administrative Fee	\$3,000	\$3,500
Ambulance Billing Service	\$70,000	\$70,000
GEMT Reimbursement to State of Illinois	\$0	\$550,000
Emergency Medical Services Paramedic Licenses (25 members X \$75 each)	\$1,025	\$1,875
Lexipol: Public Safety Policy & Training Solutions	\$47,000	\$9,500
Text ‘Em All: Mass Text Messaging Service	\$650	\$0
Document scanning services	\$0	\$2,000
Strategic Plan Development	\$40,000	\$40,000
Zoll Cloud Data Storage	\$1,500	\$0
Image Trend Electronic Patient Care Reporting CAD integration	\$3,500	\$0
KNO2 – Patient Care Report upload	\$1,500	\$0
TOTAL	\$168,175	\$676,875

Outside Litigation 521540	2022 Budget	2023 Budget
	\$60,000	\$60,000

Accounts for the preparation and consultation for collective bargaining, as well as day-to-day questions related to recently implemented legislation, and interpretation and application of village policy.

Dues, Memberships, Subscriptions 522125	2022 Budget	2023 Budget
	\$9,650	\$10,730

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. The 2023 budget increase reflects an increase in membership dues.

Description	2022 Amount	2023 Amount
Illinois Fire Chief’s Association Annual Fee (Chief, DC, & Dept. Assoc.)	\$940	\$1,200
IL Dept. of Public Health Annual Ambulance Fee (5 ambulances at \$236)	\$1,180	\$1,180
Annual MABAS Dues	\$6,500	\$7,200
American Heart Association membership Fee (Annual Dues)	\$100	\$100
Investigation – Strike Force Subscription (Annual Dues)	\$100	\$100
Training-IL Society of Fire Service Instructor Membership (Annual Dues)	\$55	\$100
Illinois Fire Service Admin. Professionals (IFSAP) Annual Membership	\$75	\$100
Great Lakes Fire Accreditation Managers (Annual Dues)	\$100	\$100
Drone Fees and Storage (Annual Fee)	\$100	\$150
International Association of Women in Fire and Emergency Services	\$500	\$500

Description	2022 Amount	2023 Amount
TOTAL	\$9,650	\$10,730

Pagers and Radio 522140	2022 Budget	2023 Budget
	\$23,105	\$24,373

Accounts for the StarCom radio annual user fee of \$58,032. This fee is based on how many radios are in use by Fire and equates to 42% of the StarCom fees which are shared with the Police Department.

Postage 522145	2022 Budget	2023 Budget
	\$750	\$750

Accounts for the Fire Department postage costs to send turnout gear/equipment out for repair and other miscellaneous mailing and shipping costs. The 2023 budget is based on a three-year expenditure trend.

Software Licensing 522160	2022 Budget	2023 Budget
	\$0	\$38,300

Accounts for software licensing fees for programs used exclusively by the Fire Department. Some of the items were previously budgeted under Other Professional Services and others were moved from the IT budget.

Description	2022 Amount	2023 Amount
Vector Solutions - Training	\$0	\$8,000
Vector Solution - CrewSense	\$0	\$9,200
Vector Solutions - CheckIt	\$0	\$2,900
Zoll Cloud Data Storage	\$0	\$5,000
Image Trend Electronic Patient Care Reporting CAD integration	\$0	\$7,500
KNO2 – Patient Care Report upload	\$0	\$2,000
Photo/Streaming/Video/3D-modeling Subscription	\$0	\$3,000
Text ‘Em All: Mass Text Messaging Service	\$0	\$700
Total	\$0	\$38,300

Equipment Maintenance 522230	2022 Budget	2023 Budget
	\$119,338	\$124,031

Accounts for the maintenance of equipment used in Fire Department operations. The 2023 budget is higher than the prior year due to new costs and increased costs for maintenance as described below.

Description	2022 Amount	2023 Amount
Administration – Chicago Communications maintenance fees (radios)	\$20,580	\$11,000
Administration – Wave Radio Fee	\$500	\$1,400

EMS – Stretchers, defibrillator calibration and equipment	\$18,300	\$30,500
Apparatus and Equip – Ladder, pump, generator testing, gas meters	\$16,621	\$19,781
Apparatus and Equip – Power Washing, Descaling and Corrosion Prevention	\$14,200	\$14,200
Apparatus and Equip – Corrosion repair	\$15,000	\$15,000
SCBA & BA Systems – Compressor maintenance, flow testing	\$11,840	\$14,200
Dive Team – Regulator maintenance, tank visual inspection	\$4,070	\$3,650
Vehicles – Headset and portable radio repairs	\$11,927	\$7,000
Fitness Equipment Maintenance (5 stations)	\$2,500	\$3,500
Drone Maintenance and Repair	\$3,800	\$3,800
TOTAL	\$119,338	\$124,031

- Administration – The Fire Department did not renew the radio maintenance agreement with Chicago Communications for Non-Starcom radios. Repairs will be paid for as needed. Minimal repairs are expected due to a purchase of new radios through an interoperability FEMA Assistance to Firefighters Grant.
- EMS - The Fire Department will also have an increase in the ambulance stretcher maintenance and inspections due to warranties expiring in 2021 and 2022. Similar budget amounts will continue moving forward until this equipment is scheduled for replacement. When new future purchases are received, they will be back under warranty and maintenance costs will decrease.
- Apparatus and Equipment – The 2023 budget contains the corrosion prevention program after deferring in 2021. Recent fire apparatus along with all future purchases will be built on a galvanized frame. This will decrease as new vehicles are built with galvanized frames within the next 10 years.
- Vehicles - The 2023 budget includes the maintenance and inspections for headsets and portable radios in vehicles.

Selections & Promotions 523020	2022 Budget	2023 Budget
	\$56,850	\$26,075

Accounts for recruitment/selection services, pre-employment physicals and psychological evaluations, polygraph testing and background checks. This account includes fees for promotional testing and the processing of potential new hires from the current eligibility list. The Fire Department will need to establish a new firefighter eligibility list in 2023. We are also including the cost to hold a Captain’s exam in 2023. The 2023 budget is lower due to not needing a lieutenant promotional exam until 2025.

	Qty	Unit Cost	Total
Fire Background Check	10	\$50	\$500
Fire Polygraph	5	\$200	\$1,000
Fire Psychological Evaluation	5	\$625	\$3,125
Fire Pre-employment Physical	5	\$750	\$3,750
Fire Pre-employment Vaccinations (as needed)	1	\$1,000	\$1,000
Fire Pre-employment Fingerprinting	2	\$100	\$200
Expedited Pre-Employment Results (as needed)	1	\$1,500	\$1,500
Entry Examination	1	\$15,000	\$15,000
Lieutenant Promotional Exam *No Test Until 2025	0	\$20,500	\$0
TOTAL			\$26,075

Commodities

Appliances 531015	2022 Budget	2023 Budget
	\$1,250	\$20,250

Accounts for the small appliances in the fire stations such as toasters, crockpots, blenders, etc. In 2023, the Fire Department is taking some responsibilities from Facilities to expedite repairs and appliance replacements. This includes handling many small repairs and all appliance replacements in-house. The 2023 budget has increased to reflect the appliance replacements including a new stove at Station 7.

	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
Appliance replacement as needed including stove at Station 7	1	\$19,000	\$19,000
		TOTAL	\$20,250

General Office Supplies 531110	2022 Budget	2023 Budget
	\$9,000	\$12,500

Accounts for the office supplies in the Fire Department. This account includes misc. supplies for day-to-day operations (pens, pencils, folders, binders, flash drives, coffee, etc.). The 2023 budget increased due to higher projections for supplies for the five fire stations of the Village and an increase in coffee supply costs.

Janitorial Supplies 531125	2022 Budget	2023 Budget
	\$26,000	\$26,000

Accounts for the department cleaning supplies. The Illinois Department of Public Health agency (IDPH) requires medical equipment to be cleaned and disinfected to a certain standard. Turn-out gear must be cleaned within manufacturer's recommendations to honor warranty.

Operational Supplies 531155	2022 Budget	2023 Budget
	\$10,500	\$20,000

Accounts for the station maintenance supplies budgeted at \$4,000/station for five stations. The increase is related to the Fire Department taking over the management of some of the repairs and appliance replacements for the fire stations which was previously handled by the Public Works Facilities division. This includes handling many small repairs and all appliance replacements for the five fire stations.

Quartermaster 531180	2022 Budget	2023 Budget
	\$133,452	\$145,284

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. The 2023 budget will increase due to manufacturer price increases and supply issues with all equipment including gear and uniforms.

	Qty.	Unit Cost	Total
Personal Uniforms	84	\$525	\$44,100
Shoe/Station Boot Stipend	81	\$100	\$8,100
Turnout Gear – 16 per year	16	\$2,900	\$46,400
Miscellaneous Gear (Boots, Helmets, Gloves and repairs)	1	\$19,884	\$19,884
Turnout Gear Repairs	1	\$4,000	\$4,000
New Hire Uniform Place Holder	1	\$22,800	\$22,800
		TOTAL	\$145,284

Other Supplies/Tools 535050	2022 Budget	2023 Budget
	\$183,497	\$237,059

Accounts for front line supplies and equipment used daily in the Fire Department operations. The 2023 budget increased \$53,562 primarily due to the purchase of new extrication equipment for a new ladder truck as the current set has reached the end of its life cycle, a new tripod for the TRT team and increased oxygen costs. The plan is to build a replacement schedule into the CERF budget for replacement of extrication tools over the next 4 years. As with other areas of the budget, this account will be impacted by manufacturers price increases and supply issues. Those increases are reflected in the budget.

Function	2022 Amount	2023 Amount
Admin/Maps/Knox/Detectors	\$4,350	\$4,500
EMS – Consumables (specialty dressings and laryngoscope blades)	\$3,500	\$3,500
EMS – Video Laryngoscope	\$7,000	\$7,000
EMS – Sharps Tubes	\$2,000	\$2,000
EMS – Disposable Gloves	\$3,500	\$3,500
EMS – Suction Units (4 units @ \$400 each)	\$1,600	\$1,600
EMS – Replacement bags and Med Boxes	\$3,600	\$3,600
EMS – Oxygen	\$13,000	\$15,000
EMS – Replacement Immobilizers	\$1,050	\$1,050
EMS – Electric Clipper Heads	\$1,500	\$1,500
EMS – I/O Drill Replacement	\$2,800	\$2,800
EMS – Zoll Equipment (SPO2 Sensors and 12 Lead Cables)	\$7,700	\$7,700
EMS – Zoll Batteries	\$1,000	\$1,000
EMS – Medical Equipment	\$2,500	\$2,500
EMS – Stryker Batteries	\$1,600	\$1,600
EMS – LUCAS Device Suction Cups	\$1,350	\$2,500
EMS – AED Maintenance	\$2,500	\$2,500
Fire – Rescue Equipment (Axes/Shove Knives/Pike Poles)	\$4,684	\$4,684
Fire – Apparatus Cleaning Supplies (Vehicle Wash/Brushes/Pads/WD40)	\$4,200	\$4,200
Fire – Intake Valves (4” and 5”)	\$4,100	\$4,100
Fire – Salvage Tarps and Floor Runners	\$950	\$950

Function	2022 Amount	2023 Amount
Fire – Saw Blades (Rotary Saw/Chainsaw and Reciprocating Saw)	\$2,594	\$3,000
Fire – Foam Class A and B	\$5,060	\$6,000
Fire – Batteries (Apparatus Flashlights)	\$5,000	\$6,000
Fire – Hose	\$5,250	\$2,040
Fire – Nozzles (Trash and Attack)	\$4,000	\$4,220
Fire – Fittings and Reducers	\$750	\$620
Fire – Atmospheric Meters (3 meters @ Approx. \$584)	\$1,750	\$1,750
Fire – Asst. Mounting Brackets and Hardware	\$3,000	\$6,000
Fire – Replacement Cribbing and Wedges	\$500	\$500
Fire – Tool Maint. Supplies (Wire Brushes, Abrasive Wheels, etc. 5 stations @ \$600)	\$3,000	\$3,000
Fire – Hand Tool Replacements (Asst. Based on Age and Condition)	\$500	\$500
Fire – Replacement Foam Delivery Devices (Fog Nozzles/Horns and Eductors)	\$4,500	\$4,500
Fire – Replacement LED Floodlight	\$1,600	\$2,000
Fire – Fuel Cans (Saws and Extrication Power Units)	\$400	\$500
Fire – Gas Trac Meters	\$750	\$750
Fire – Thermal Imager	\$7,500	\$8,000
Fire – Replacement Apparatus Flashlights (4 @ \$175 each)	\$700	\$1,000
Fire – Atmospheric Meter Calibration Station	\$1,750	\$1,750
Fire – Forcible Entry Equipment (Sledgehammers/Pry Bars/Marrying Straps)	\$1,097	\$1,200
Fire – Extrication Equipment	\$0	\$45,000
Facilities (Includes Maintenance Supplies and Bedding Needs)	\$850	\$850
Fire Investigations (NFPA required texts 6 @ \$150 each)	\$900	\$1,500
Public Education – Consumables (Distribution Materials)	\$7,000	\$8,000
Public Education – Fire Extinguisher Prop	\$14,500	\$0
SCBA & BA Systems	\$13,050	\$29,050
Training Books and Materials	\$5,112	\$4,600
Technical Rescue Team Equipment	\$7,500	\$6,645
Dive Team Equipment	\$5,000	\$7,000
Wellness Equipment	\$2,500	\$2,500
Drone Supplies and Tools (Includes Cloud Storage fees and Supplies)	\$2,900	\$800
TOTAL	\$183,497	\$237,059

Other Charges

Pension Expense 540240	2022 Budget	2023 Budget
		\$5,869,323

Accounts for the 2023 Village Fire Pension Contribution to the Firefighters’ Pension Fund. This employer contribution is funded through a separate line item on the 2022 Property Tax Levy. The 2023 budget has decreased from the 2022 budget primarily due to the pension fund actuary correcting an error in the prior year calculation.

Training 540300	2022 Budget	2023 Budget
	\$95,745	\$120,655

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. Turnover in personnel during 2021 and 2022 will require additional training as vacancies are filled. The 2023 budget reflects the increase in personnel and training. This includes training for new firefighters, new officers and new members of our special teams.

	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	\$4,000	\$4,000	-	-	\$4,000
Admin. – New World Conference	1	\$4,000	\$4,000	\$2,000	\$2,000	\$6,000
Admin – Fire Chief Conference	4	\$250	\$1,000	\$650	\$2,600	\$3,600
EMS – Continuing Education (hours)	50	\$60	\$3,000	-	-	\$3,000
EMS – PALS and ACLS	20	\$100	\$2,000	-	-	\$2,000
EMS – CPR Recert.	7	\$80	\$560	-	-	\$560
EMS – EMT-B School	2	\$3,000	\$6,000	-	-	\$6,000
EMS – Paramedic School	2	\$5,000	\$10,000	-	-	\$10,000
Fire – Invest. Strike Force	10	\$45	\$450	-	-	\$450
Fire – ATF Investigation	6	\$500	\$3,000	-	-	\$3,000
MABAS 3 Training	1	\$6,500	\$6,500	-	-	\$6,500
Fire – Smoke Divers OR Truck Ops	4	\$1,000	\$4,000	\$700	\$2,800	\$6,800
Fire – Command / Comp. Off.	6	\$1,600	\$9,600	\$800	\$4,800	\$14,400
Fire – RIT Technician	4	\$1,600	\$6,400	\$700	\$2,800	\$9,200
Fire – Instructor Conf.	5	\$450	\$2,250	\$800	\$4,000	\$6,250
Fire – Turnout Gear Symposium	1	\$500	\$500	-	-	\$500
Fire – Incident Safety Officer	4	\$380	\$1,520	-	-	\$1,520
Fire – Various Seminars	1	\$8,600	\$8,600	-	-	\$8,600
Fire – Training Program Manager	1	\$600	\$600	-	-	\$600
Fire – Wellness Recertification	3	\$400	\$1,200	-	-	\$1,200
Fire – Wellness Cont. Educ.	3	\$500	\$1,500	-	-	\$1,500
Fire – Ace Training	2	\$1,000	\$2,000	-	-	\$2,000
Fire – Drone – Part 107 Exam	3	\$175	\$525	-	-	\$525
Fire – Drone (Specialist Courses)	4	\$1,000	\$4,000	-	-	\$4,000
Fire – Drone Ground School	1	\$750	\$750	-	-	\$750
Fire – New Diver	2	\$3,100	\$6,200	-	-	\$6,200
Fire – Health and Safety Officer	1	\$500	\$500	-	-	\$500
Fire – Leadership Training Echelon Front	1	\$11,000	\$11,000	-	-	\$11,000
		TOTAL	\$90,355		\$19,000	\$120,655

Capital Outlay

Furniture & Fixtures 550020	2022 Budget	2023 Budget
	\$28,000	\$28,000

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

Interfund Charges

CERF Charges 560010	2022 Budget	2023 Budget
	\$683,219	\$788,101

Accounts for charges from the Capital Equipment Replacement Fund (CERF) for future replacement of vehicles and equipment used by the Fire Department. The total CERF annual charges are calculated based on the Village's policy of maintaining a fund balance of 37% of accumulated reserves. Each fund's charges are determined by their share of the total reserves. In 2023, the CERF budget will increase due to manufacturer increases, supply chain issues and the addition of extrication equipment to the replacement schedule.

FRRF Charges 560040	2022 Budget	2023 Budget
	\$137,426	\$48,988

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. The 2023 FRRF charges decreased due to several fire related projects being completed over the last two years and fewer projects anticipated in the next ten years.

MERF Charges 560090	2022 Budget	2023 Budget
	\$416,710	\$514,300

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

Community Development Department Summary

	2021	2022	2022	2023	2023 Bud.
Community Development	Actual	Budget	Estimate	Budget	vs. 2022 Bud.
Personnel	2,085,692	2,020,703	2,073,248	2,384,274	363,571
Contractual	1,747,251	2,712,494	2,674,430	2,983,006	270,512
Commodities	8,389	10,704	10,364	17,653	6,949
Other Charges	10,227	48,696	45,936	52,830	4,134
Interfund Charges	34,376	37,245	43,399	35,900	(1,345)
Community Development Total	3,885,935	4,829,842	4,847,377	5,473,663	643,821

Community Development Department Line Item Budget

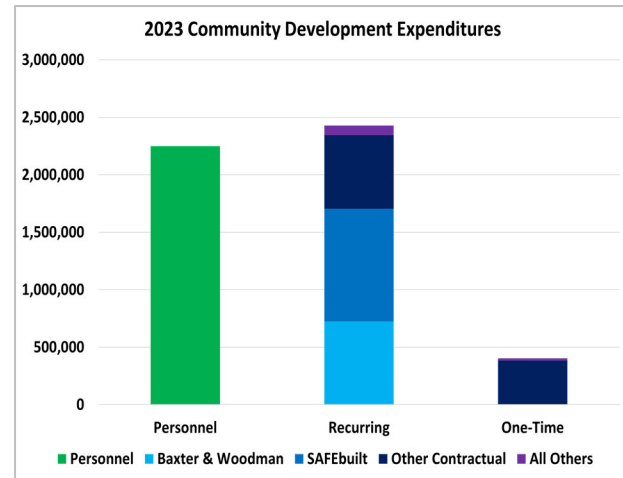
Community Development	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Personnel					
511110 - Regular Salaries	1,446,539	1,347,080	1,357,439	1,585,724	238,644
511120 - Part Time Salaries	105,343	146,261	171,343	199,030	52,769
511130 - Temporary/Seasonal Salaries	12,228	29,550	29,550	35,840	6,290
511210 - Overtime Salaries	3,708	2,303	2,303	2,372	70
511240 - Longevity Pay	4,594	3,685	3,685	4,124	439
511270 - Vacation Buy Back	26,529	21,250	29,004	24,500	3,250
511280 - Sick Buy Back	5,048	3,000	3,357	4,000	1,000
512110 - Deferred Comp	2,598	4,328	4,323	4,464	136
512120 - Auto Allowance	2,894	4,680	4,645	4,680	-
514110 - FICA Payments	113,333	117,154	120,448	140,779	23,625
514210 - IMRF Payments	203,966	140,225	145,964	131,337	(8,888)
514410 - Health Insurance	158,913	201,188	201,187	227,018	25,830
Total Personnel	2,085,692	2,020,703	2,073,248	2,384,274	363,571
Contractual					
521150 - Bank Service Charges	-	-	25,000	25,000	25,000
521170 - Business Retention - Econ Dev	438,404	897,652	897,652	514,683	(382,969)
521270 - Traffic Engineering Services	44,451	43,470	48,470	74,200	30,730
521290 - Other Professional Service	166,606	366,000	358,500	559,237	193,237
521295 - Engineering Services	528,132	677,521	662,450	723,582	46,061
521315 - Building, Plan Review & Inspection Services	530,727	681,568	631,568	980,952	299,384
522125 - Dues, Memberships, Subscriptions	25,785	27,833	32,380	27,952	119
522145 - Postage	752	640	600	585	(55)
522150 - Printing And Publishing	12,393	17,810	17,810	12,910	(4,900)
522160 - Software Licensing	-	-	-	63,905	63,905
Total Contractual	1,747,251	2,712,494	2,674,430	2,983,006	270,512
Commodities					
531110 - General Office Supplies	1,387	4,150	4,150	3,370	(780)
531230 - Uniforms/Shoe	675	1,015	675	750	(265)
535020 - Books, Pamphlets, Materials	4,199	3,190	3,190	2,750	(440)
535050 - Other Supplies/Tools	2,128	2,349	2,349	10,783	8,434
Total Commodities	8,389	10,704	10,364	17,653	6,949
Other Charges					
540050 - Commissions	9,200	20,090	17,890	20,240	150
540300 - Training	1,027	28,406	27,946	32,390	3,984
540310 - Travel Reimbursement	-	200	100	200	-
Total Other Charges	10,227	48,696	45,936	52,830	4,134
Interfund Charges					
560010 - CERF Charges	4,955	11,881	11,881	9,173	(2,708)
560090 - MERF Charges	29,421	25,364	31,518	26,727	1,363
Total Interfund Charges	34,376	37,245	43,399	35,900	(1,345)
Community Development Total	3,885,935	4,829,842	4,847,377	5,473,663	643,821

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, and Motor Fuel Tax Fund).

The Community Development Department is staffed with 15 full-time and 9 part-time positions including a Director, Deputy Director, Inspectional Services Division Manager, Engineering Division Manager, Executive Assistant, Administrative Coordinator, (2) Senior Planners, Development Center Manager, Plan Examiner, Engineering Project Manager, Natural Resources Manager, Sustainability Coordinator, Sanitarian, Fire Inspector, (6) part-time Fire Inspectors, and (3) part-time Permit Clerks. Approximately 26 contracted employees also perform engineering and inspectional service functions within the CD Department.

The 2023 Community Development Corporate fund budget increased \$623,415 or 12.9% over the 2022 budget and \$605,880 or 12.5% over the 2022 projection. Contractual costs increased with the addition of the Glenview History Center initiative and several one-time projects expected to be completed in 2022 offset by increases to building and plan review services associated with expected new development projects proposed for 2023. Other increases were associated with the addition of the Sustainability Coordinator and Executive Assistant. See chart at right.



Personnel Expenditures

Regular Salaries 511110	2022 Budget	2023 Budget
	\$1,347,080	\$1,585,724

Accounts for a portion of the salary expense for full-time Community Development employees. The 2023 budget includes a 2.5% merit increase and merit bonuses for employees. The table below shows how the salaries are allocated across funds. The 2023 budget includes the addition of a Sustainability Coordinator and Management Analyst.

Position	Corporate	Enterprise Funds
Director of Community Development	78%	Water - 15% Sanitary - 7%
Deputy Director of Community Development	100%	-
Development Center Manager	100%	-
Engineering Division Manager	60%	Water - 25% Sanitary - 15%
Engineering Project Manager	60%	Water - 25% Sanitary - 15%
Fire Inspector	100%	-
Inspectional Services Division Manager	100%	-

Position	Corporate	Enterprise Funds
Administrative Coordinator	100%	-
Executive Assistant	100%	-
Natural Resources Manager	100%	-
Sustainability Coordinator	100%	-
Plan Examiner	100%	-
Sanitarian	95%	Water - 5%
(2) Senior Planners	100%	-

Part Time Salaries 51120	2022 Budget	2023 Budget
		\$146,261

Accounts for the salary expenses for six (6) part-time Fire Inspectors (4,888 total hours totaling \$133,311) and three (3) part-time Permit Clerks (3,120 total hours totaling \$65,719). The 2023 budget includes an increase in the total working hours for the fire inspectors based on the anticipated number of inspections projected. The 2023 budget includes a 2.5% merit increase for the part-time positions.

Temporary/Seasonal Pay 51130	2022 Budget	2023 Budget
		\$29,550

Accounts for (1) Development Center Intern (480 hours totaling \$8,160), (2) Ecological Interns (525 hours each totaling \$16,800), and (1) Engineering Intern (680 hours totaling \$10,880). The 2023 budget has been increased to include an additional Ecological Intern due to increased staffing needs associated with focus on sustainability and to monitor and maintain the Village's natural resources. The hourly rates vary for each position to reflect both returning and new intern rates.

Overtime Salaries 511210	2022 Budget	2023 Budget
		\$2,303

Accounts for overtime costs of non-exempt CD staff, primarily those performing health and building inspections for special events conducted after normal business hours. Special events may include the Art Festival, Summerfest, Blocktoberfest, Glenview Farmer's Market, Bites & Brews, Kohl Children's Museum Special Event, Armenian Fest, and Greek Fest. The 2023 budget reflects a 2.5% wage increase.

Longevity Pay 511240	2022 Budget	2023 Budget
		\$3,685

Longevity amounts are paid to non-exempt employees with 7 or more years of service hired prior to 7/17/2012 per the Employee Handbook (2 employees). Longevity amounts are included in the employee handbook and are increased annually based on the annual September change in CPI. The estimated change in CPI is 9% based on current trends. Longevity is allocated across funds in the same proportions as regular salaries.

Vacation Buy Back 511270	2022 Budget	2023 Budget
	\$21,250	\$24,500

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 2023 budget is based on a review of actual program participation over the last few years.

Sick Buy Back 511280	2022 Budget	2023 Budget
	\$3,000	\$4,000

Accounts for the sick time compensation paid to Community Development department employees for a certain number of accrued and unused sick hours in accordance with the Employee Handbook. The 2023 budget is based on a review of actual program participation over the last few years.

Deferred Compensation 512110	2022 Budget	2023 Budget
	\$4,328	\$4,464

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

Auto Allowance 512120	2022 Budget	2023 Budget
	\$4,680	\$4,680

Accounts for the auto allowance paid to the Director of Community Development per the Employee Handbook. Auto allowance is allocated across funds in the same proportion as regular salaries.

FICA Payments 514110	2022 Budget	2023 Budget
	\$117,154	\$140,779

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

IMRF Payments 514210	2022 Budget	2023 Budget
	\$140,225	\$131,337

Accounts for a portion of the employer share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2023 employer rate is 7.39% of IMRF wages which include salaries, OT wages, vacation and sick buy back, longevity and deferred compensation. The 2023 rate is 24.05% lower than the 2022 rate of 9.73% primarily due to positive investment results and changes in the actuarial assumptions.

Health Insurance 514410	2022 Budget	2023 Budget
	\$201,188	\$227,018

Accounts for a portion of health insurance, dental insurance, and insurance opt-out incentive for eligible Community Development personnel. The Village offers employees a choice between two health insurance

plans which include an HMO option and a PPO option. The HMO rates increased 1.0% and the PPO rates increased 4.7%. These rates combined with staff changes in coverage and new positions added lead to an increased 2023 budget

Contractual Expenditures

Bank Service Charges 521150	2022 Budget	2023 Budget
	\$0	\$25,000

Accounts for Persolvent credit card fees. This is a 3% fee associated with credit card transactions for permit and inspection fee processing.

Business Retention 521170	2022 Budget	2023 Budget
	\$897,652	\$514,683

Description	2022 Budget	2023 Budget
CNSCVB Membership	\$66,500	\$55,683
Village/Chamber Business Support Services	\$51,152	\$50,000
Economic Development Strategic Plan	\$150,000	-
Business Support Program	\$300,000	-
Development Advisor and Business Recruiter	-	\$109,000
Business Assistance Programs – Tenant Improvement and Façade Improvement	\$230,000	\$300,000
TOTAL	\$897,652	\$514,683

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

CNSCVB

The membership for Chicago North Shore Convention and Visitors Bureau (CNSCVB) allows Glenview hoteliers the opportunity to participate in regional advertising and networking. In 2020, due to the Coronavirus pandemic, the Bureau discounted the annual membership by 50% to provide economic relief during the unprecedented time. The Bureau will return to the regular annual membership rates incrementally over a three-year period, beginning in 2022. Accordingly, the 2023 budget reflects an incremental increase in dues.

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. The contract is set to be renewed for 2023 and include funds that would go towards securing the services of an event planner to oversee the management and promotion of four (4) community events annually.

Development Advisor and Business Recruiter

The Village contracted with a Development Advisor and Business Recruiter to implement the recommendations included in the Economic Development Strategic Plan, to facilitate business retention and recruitment, and to consult on public/private development opportunities associated with the spark site concepts.

Business Assistance Programs – Tenant Improvement and Façade Improvement

Consistent with the recommendations of the Economic Development Strategic Plan (EDSP), these business assistance programs are targeted to improve interior buildouts and storefronts that enhance the community’s shopping and dining opportunities. Additional funds are being allocated for the implementation of more projects associated with the Façade Improvement and Tenant Improvement Programs that were approved by the Board of Trustees in 2022, with a focus on the establishment of new businesses.

Traffic Engineering Services 521270	2022 Budget	2023 Budget
	\$43,470	\$74,200

Accounts for the traffic engineering services utilized by the department.

Traffic Engineering Consultant - 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

Description	2022 Amount	2023 Amount
Traffic Engineering Consultant – Traffic Committee	\$15,000	\$20,000
Battery Powered Speed Boards (One-time expenditure of 4 @ \$5,150 each)	-	\$20,600
Speed Board Software Subscription	\$12,190	\$21,000
Speed Board Batteries (One-time expenditure of 3 @ \$385 each)	\$1,155	-
Speed Board Battery Chargers (4 @ \$150 each)	\$125	\$600
Traffic Engineering Consultant – Development Review	\$15,000	\$12,000
Total	\$43,470	\$74,200

and attendance is often required at neighborhood open houses or Village Board meetings to relay the results of a study or recommendation. The 2023 budget includes an increase to allow for additional traffic studies due to an increase in resident traffic calming requests.

Battery Powered Speed Boards – One-time expenditure

Due to increased resident requests for a temporary speed board, a one-time request for four (4) battery powered speed boards are requested to enable staff to rotate them around residential public streets to educate drivers on their speed compared to the speed limit. The boards also collect speed and trip data which is used to clearly delineate existing traffic conditions.

Speed Board Software Subscription

Annual subscription fee for the Traffic Suite Application software to monitor and report on twelve (12) speed boards which will allow the Traffic Committee and the Police Department to monitor speeds and collect data throughout the Village. The 2023 budget was increased due to the pending purchase of four (4) additional speed boards in 2023.

Speed Board Battery Chargers – One time expenditure

A one-time expenditure for four (4) additional chargers to re-charge the batteries used for existing speed boards. Each speed board uses four (4) rechargeable batteries, and one battery charger is included with the purchase of each speed board. Staff is requesting two additional battery chargers to hasten the charging process and increase efficiency.

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 16 studies are anticipated to be reviewed

in 2023 and a majority of these costs are passed through to developers. The anticipated number of studies has decreased from 20 studies in 2022.

Other Professional Services 521290	2022 Budget	2023 Budget
	\$366,000	\$559,237

Accounts for the service fees for outside firms and agencies that support the work of the Community Development Department. The 2022 budget included multiple one-time projects that will be completed in 2022 offset by new one-time projects for 2023, such as the creation of a sustainability plan, landscaping enhancements at Village Hall, and building demolition associated with spark site concepts. The expenditures associated with documents scanning were previously in the Information Technology budget and are being reallocated to departmental budgets in 2023.

Glenview History Center

Through a service agreement with the nonprofit Glenview History Center and the Glenview Public Library, the Village would be providing maintenance and ongoing upkeep of the Farmhouse Museum and Hibbard Library at 1121 Waukegan Road, similar to what currently occurs at other Village facilities. Staffing and programming of educational and informational events and services associated with Glenview history would be supported by the Library and Village. The goal of this agreement is ensure the long-term preservation and appreciation of the Village of Glenview’s local history through educational programs and by offering community access to historical resources.

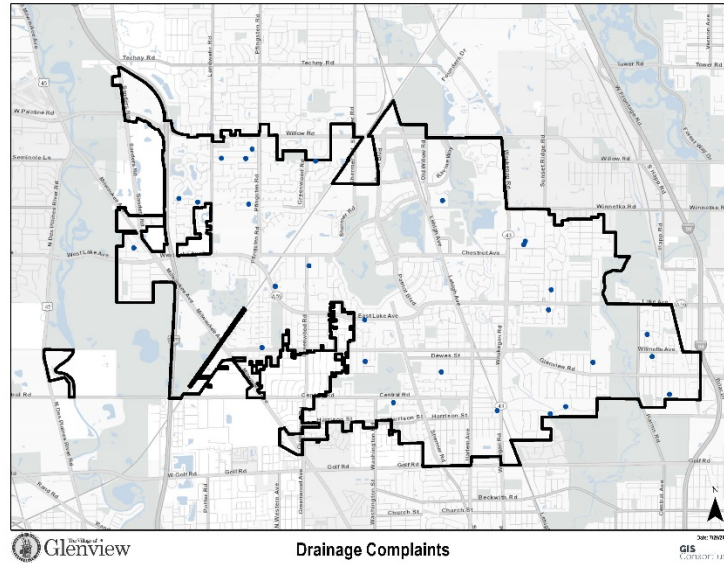
Inspectional Services	2022	2023
Elevator Inspections (annual required inspections for safety compliance)	\$4,500	\$4,500
Administrative Law Judge Rulings (i.e. grass cutting, fencing, roof repairs, etc.)	\$4,000	\$5,000
Tree Assistance Planting Program (Village cost share with residents planting trees on private property) (Moved from Planning)	-	\$50,000
Sustainability Plan (One-time expenditure)	-	\$50,000
Electric Vehicle Charging Station Installations (One-time expenditure of EV Charging systems 5 @ \$3,000)	-	\$15,000
Landscaping Enhancements at Village Hall (One-time expenditure)	-	\$20,000
Building Demolition (One-time expenditure associated with spark site building demolition)	-	\$70,000
Document Scanning (Permits and related documents)	-	\$23,827
TOTAL INSPECTIONAL SERVICES	\$8,500	\$238,327
Planning		
General Consulting (i.e. fiscal study reviews, surveyors, appraisals, etc.)	\$15,000	\$15,000
Sign Code Updates (One-time expenditure for Text and Graphic Updates to Code Re: <i>Reed V. Gilbert</i> SCOTUS Decision – \$15,000 in unexpended 2022 funds being carried over to 2023)	\$60,000	\$15,000
Historic Structures Survey (mapping and inventory of historic kit homes that was started in 2021 and would be completed in 2022)	\$8,500	-
Plan for Nature Updates (One-time expenditure for updates to the 2008 Plan for Nature with \$20,000 being carried over to 2023)	\$40,000	\$20,000

Tree Assistance Planting Program (Village cost share with residents planting trees on private property) (Moved to Inspectional Services in 2023)	\$50,000	
Concept Space Study - Main Lobby and First Floor Remodeling Concept Drawings (2022 funds were unexpended due to delay for further study of potential concept layouts)	\$130,000	\$10,000
Glenview History Center	-	\$200,000
Document Scanning (Plats, Plan Sets, Board/Commission Documents, etc)	-	\$4,910
TOTAL PLANNING	\$303,500	\$264,910
Engineering		
National Pollutants Discharge Elimination System Annual Reporting (IEPA required compliance report for stormwater discharges)	\$6,000	\$6,000
Community Rating System Reporting (updates confirming compliance with floodplain requirements)	\$8,000	\$10,000
TOTAL ENGINEERING	\$14,000	\$16,000
Unplanned Requests		
Professional services to address unforeseen initiatives (e.g., specialty consulting services, planning services, engineering and traffic services, surveys, plats, easements, environmental studies, public meeting materials, etc.) Many services would be associated with the potential implementation of the Economic Development Strategic Plan and Downtown Strategic Plan initiatives.	\$40,000	\$40,000
TOTAL UNPLANNED REQUESTS	\$40,000	\$40,000
TOTAL	\$366,000	\$559,237

Engineering Services 521295	2022 Budget	2023 Budget
	\$677,521	\$723,582

Accounts for the outsourced professional services under the Baxter & Woodman contract to perform the services outlined in the table below. The Village began using Baxter & Woodman for various services in 2010. Over the years, the services have expanded and/or been reduced based on the Village’s needs. The 2023 budget is based on an estimate of 4,800 hours to conduct approximately 1,550 engineering reviews for single-family, multifamily and commercial properties, 250 utility reviews, and an estimated 1,760 hours of associated inspections, including utility project inspections and as-built reviews. The increased number of plan reviews is based on the last three years and is reflected in the increased budget. The plan reviews include tasks associated with compliance and resolutions related to the neighbor notification process required as part of the plan review, as well as an increased number of utility reviews. The localized and neighborhood storm water engineering management tasks are based on the average of the last three years, with an anticipated 130 drainage remediation reviews and inspections, which is similar to previous and current year. See below map of 2022 Drainage Complaints. Additional project management resources will be utilized in 2023 to coordinate plan reviews and CIP projects, and to overseeing grant writing and management given the increased availability of transportation funds on both state and federal levels. A 3% cost increase based on the current contract and the Consumer Price Index (CPI) growth is accounted for in 2023.

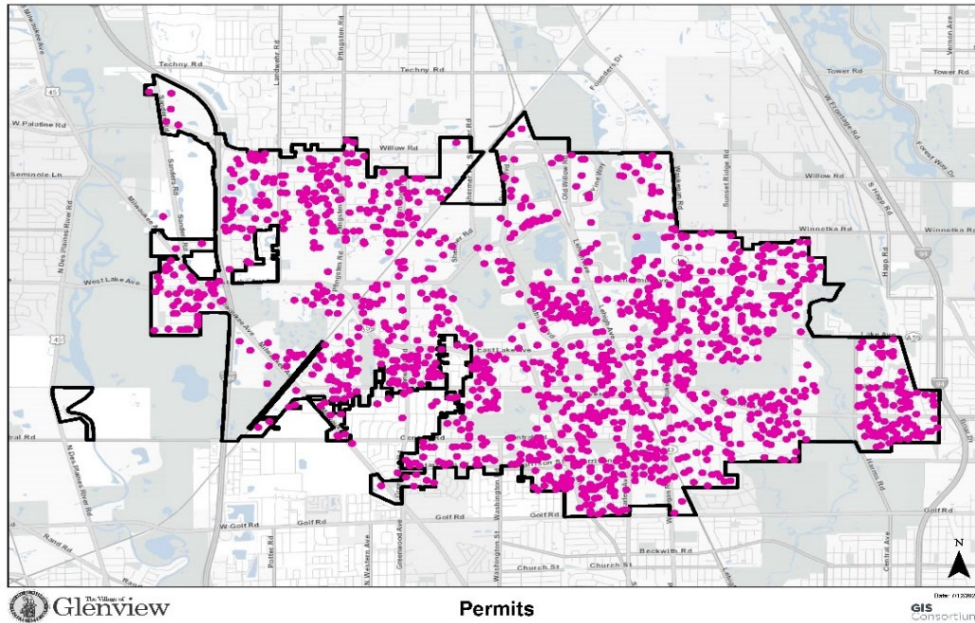
Services	2022 Amount	2023 Amount
Plan Reviews (Engineering plan compliance with standards and requirements. This line also includes drainage related neighbor notifications)	\$295,278	\$324,736
Localized Stormwater Management and Inspections, including Holistic Drainage Inspection Reports	\$100,172	\$111,775
Project Management and Grant Coordination (60% of \$170,000 allocated to Corporate)	\$97,000	\$102,000
Engineering Inspections (Confirming compliance with approved permits)	\$185,071	\$185,071
TOTAL	\$677,521	\$723,582



Building, Plan Review, and Inspection Services 521315	2022 Budget	2023 Budget
	\$681,568	\$980,952

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 three years, with the option to renew for two one-year extensions. Renewal of the contract to include additional extensions will be considered in 2023. The volume of services is projected by analyzing the four-year average of core permit services, plus anticipated one-time large-scale projects (see below map for 2022 permit locations). Core permits are associated with small and medium projects, which are typically issued by the Development Center, and consist of small projects like decks, patios, sheds and fences, as well as medium-sized projects like residential and commercial remodeling, detached garages and house additions. The large permit volume is projected based on the anticipated construction of developments such as new residential projects and new retail or industrial developments. The 2023 budget is based on an estimate of approximately 854 plan reviews for the single-family, multi-family and commercial properties, 9,880 building permit and complaint inspections, and 425 health inspections. An increase in the number of inspections is expected due to the volume of expected new development projects proposed for 2023. Performance measures in the contract outline the cost for each task. A 3.0% cost increase based on the current contract and Consumer Price Index (CPI) growth is accounted for in 2023.

Services	2022 Amount	2023 Amount
Plan Reviews (building plan compliance with zoning and codes)	\$239,200	\$246,000
Building Inspections (confirming compliance with approved permits)	\$231,535	\$523,720
Health Inspections (confirming compliance with approved permits and codes)	\$43,700	\$45,088
Code Enforcement (complaint-based zoning and code compliance inspections)	\$70,720	\$69,029
Permit Technician (staffing in Development Center)	\$96,413	\$97,115
TOTAL	\$681,568	\$980,952



Dues and Subscriptions 522125	2022 Budget	2023 Budget
	\$27,833	\$27,952

Accounts for the CD Department participation in various organizations. These organizational memberships provide services such as training, professional development and useful information. There is a slight increase in the 2023 budget due to the rise in cost for the Glenview North Shore Park Association Dues.

Key: A – Administration, IS – Inspectional Services, P – Planning, E – Engineering

Description	Qty	Unit Cost	Total Cost
A-American Planning Association/American Institute of Certified Planners	1	\$724	\$724
A-International City/County Management Association	1	\$200	\$200
A-Lambda Alpha Membership	1	\$315	\$315
A-International Council of Shopping Centers (ICSC)	1	\$125	\$125
A-Urban Land Institute (ULI)	1	\$240	\$240
A-Congress for the New Urbanism	1	\$125	\$125
A-Crain’s Business Magazine	1	\$169	\$169
A-Glenview North Shore Park Association annual dues (Lot 16)	1	\$8,500	\$8,500

Description	Qty	Unit Cost	Total Cost
A-Chicago Tribune Online Subscription	1	\$208	\$208
A-Glenview Announcements Print Subscription	1	\$105	\$105
IS-IL Environmental Health Association	1	\$55	\$55
IS-National Fire Protection Association	1	\$1,500	\$1,500
IS-IL Department of Public Health	1	\$175	\$175
IS-International Code Council	2	\$145	\$290
IS-Northwest Building Officials and Code Administrators	5	\$29	\$145
IS-IL Association of Code Enforcement	4	\$45	\$180
IS-National Environmental Health Association	1	\$100	\$100
IS – Registered Environmental Health Specialist/Sanitarian License	1	\$140	\$140
IS-Illinois Department of Professional Regulations License	1	\$155	\$155
IS-Illinois Fire Inspector Association	1	\$100	\$100
IS – Northern Illinois Fire Inspectors Association	1	\$100	\$100
IS-Suburban Building Officials Counsel	4	\$75	\$300
IS – Certified Building Official CBO	1	\$125	\$125
IS-Arbor Day Foundation	1	\$45	\$45
IS-International Society of Arboriculture	1	\$135	\$135
IS-Illinois Arborist Association Chapter Dues	1	\$55	\$55
IS-Chicago Wilderness Membership	1	\$100	\$100
IS-Pesticide License with Training	2	\$150	\$300
IS- US Green Building Council	1	\$245	\$245
P-American Planning Association (APA)	3	\$625	\$1,875
P-Chicago Metropolitan Agency for Planning (CMAP)	1	\$1,751	\$1,751
E-American Civil Society of Engineers	1	\$245	\$245
E-Certified Floodplain Manager License through Illinois Association for Floodplain and Stormwater Management	1	\$50	\$50
E-National Pollutant Discharge Elimination System Membership	1	\$1,000	\$1,000
E-North Branch Chicago River Watershed Membership	1	\$8,075	\$8,075
TOTAL			\$27,952

Postage 522145	2022 Budget	2023 Budget
	\$640	\$585

Accounts for FedEx and UPS postage fees. These expenditures are based on a three-year average.

Printing and Publications 522150	2022 Budget	2023 Budget
	\$17,810	\$12,910

Accounts for the supplies listed in the below chart associated with printing and publications. There is a budget decrease in 2023 due to the removal of one-time expenditures, such as historic structure birthday mailers and stampers, included in the 2022 budget and an anticipated decrease in special service area projects and the associated notices. **Key:** IS – Inspectional Services, P – Planning, E – Engineering

Description	2022 Budget	2023 Budget
IS-Permit Cardstock and Labels	\$300	\$300
IS-Door Hanger Cardstock	\$200	\$200
IS-Stop Work Order Adhesive Paper	\$160	\$160
IS- Forms (Court and Inspection)	\$200	\$200
IS – Stampers	\$700	-
IS-Architectural Plan Printing	\$1,000	\$500
IS-No Mow ‘til Mother’s Day Yard Signs	-	\$500
IS-Development Center Signage	-	\$1,800
P-Public Notices for Commission Cases	\$4,250	\$4,250
P-Presentation Boards for Meetings	\$1,000	\$1,000
P – Historic Structure Birthday Mailers	\$4,000	-
E-Special Service Area Notices Posting	\$3,200	\$1,200
E-Printing of CIP Maps	\$1,600	\$1,600
E-Reproduction of the CIP Plans for Construction Engineering	\$1,200	\$1,200
TOTAL	\$17,810	\$12,910

Commodities

General Office Supplies 531110	2022 Budget	2023 Budget
	\$4,150	\$3,370

Accounts for office supplies (\$2,220 for specialty paper, pens, folders, labels, envelopes, and other such supplies necessary for day-to-day operations) and Canteen Supplies (\$1,150 for coffee, tea, creamer, etc.). These expenditures are based on a multi-year average and reflect reductions in the use of canteen supplies.

Uniforms and Shoes 531230	2022 Budget	2023 Budget
	\$1,015	\$750

Accounts for safety vests (\$50) and safety boots (\$700) distributed to staff each year. There is a decrease in the 2023 budget due to fewer replacements being necessary in safety boots and uniforms, due to a shift in replacements to an every other year cycle.

Books, Pamphlets, Materials 535020	2022 Budget	2023 Budget
	\$3,190	\$2,750

Accounts for code enforcement books/materials, training manuals, Building Safety month materials (\$2,000), and public notice signs (\$750). There is a slight decrease in the 2023 budget due to more materials being offered in digital form at a lower cost.

Other Supplies/Tools 535050	2022 Budget	2023 Budget
	\$2,349	\$10,783

Accounts for PPE, inspecting equipment, testing supplies, herbicide equipment, and various field supplies. A one-time expenditure is included for the purchase of a pop-up shelter for the Drop-Off Drug Program to clearly delineate the program area and keep residents and staff sheltered in the case of inclement weather. One-time expenditures for standing desks for the permit clerks and a kiosk for permit entry in the Development Center lobby are also included to increase efficiency and upgrade the technology to provide the most up-to-date customer service.

Description	Qty	Unit Cost	Total Cost
Easy-Up Vantage Shelter (For the drug drop-off program) (One-time expenditure)	1	\$460	\$460
Standing Desks for Permit Clerks (One-time expenditure)	4	\$1,000	\$4,000
Kiosk (for the Development Center lobby) (One-time expenditure)	1	\$4,000	\$4,000
#2 Grade Wooden Stakes	1	\$50	\$50
Batteries for Flashlights and Cameras	1	\$50	\$50
Flashlights	8	\$35	\$280
Zipties	1	\$10	\$10
Gerber Multi-Tools (Replaced every other year)	3	\$60	\$180
Gerber Multi-Tool Sheaths (Replaced every other year)	3	\$25	\$75
PPE	1	\$250	\$250
Telescopic Extension Poles	3	\$90	\$270
Multi-Pliers	2	\$50	\$100
Light Meter	1	\$150	\$150
Clipboards	2	\$25	\$50
Chlorine Test Strips	1	\$45	\$45
Sanitizer Test Strips	1	\$40	\$40
Garlon 4 (Herbicide)	1	\$260	\$260
Bark Oil Blue (Herbicide)	1	\$85	\$85
Loppers (Pruning Tools)	4	\$42	\$168
Trowels	10	\$12	\$120
Gloves	10	\$14	\$140
		Total	\$10,783

Other Charges

Commission 540050	2022 Budget	2023 Budget
	\$20,090	\$20,240

Accounts for secretarial services for the four (4) Commissions (New Development, Development Adjustments, Natural Resources, and Environmental Review) which is dependent on the number of commission meetings that take place (\$16,200). The 2023 amount is based on the average number of meetings and the duration of meetings from prior years. Additional items include commissioner training, Board/Commissioner name plaques and meeting materials, memberships to Landmark Preservations Council of IL and IL Association of Historic Preservation Commission, Natural Resource Commission publicity and events, and ecological sustainability awards.

Description	2022 Amount	2023 Amount
Recording Secretary Services for Commissions	\$16,200	\$16,200
Commissioner Training	\$1,500	\$1,500
Placards and Misc. Meeting Materials	\$800	\$700
Illinois Association of Historic Preservation Commission Membership	\$50	\$50
Landmark Preservations Council Membership	\$40	\$40
Natural Resources Commission Publicity and Events	\$1,000	\$1,000
Ecological Sustainability Awards	\$500	\$750
TOTAL	\$20,090	\$20,240

Training 540300	2022 Budget	2023 Budget
	\$28,406	\$32,390

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. The 2023 budget has been increased to allow for a one-time expenditure for Lama software training.

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	1	\$750	\$750	\$1,245	\$1,245	\$1,995
A - National American Planning Conference	1	\$400	\$400	\$1,550	\$1,550	\$1,950
						\$5,850
P - National American Planning Conference	3	\$400	\$1,200	\$1,550	\$4,650	
A - Department Training	6	\$200	\$1,200	-	-	\$1,200
IS - Illinois Environmental Health Association	1	\$195	\$195	-	-	\$195
IS – National Environmental Health Association Sanitarian Training and License	1	\$900	\$900	-	-	\$900
IS - Suburban Building Officials	4	\$625	\$2,500	-	-	\$2,500
IS - Northwest Building Officials & Code Admin.	4	\$125	\$500	-	-	\$500
IS - Illinois Association of Code Enforcement	5	\$120	\$600	-	-	\$600
IS – Illinois Arborist Association Conference	1	\$250	\$250	-	-	\$250
IS – Wild Things Conference	7	\$50	\$350	-	-	\$350
IS – Northern Illinois Fire Inspectors Association Symposium	5	\$100	\$500	-	-	\$500
IS – Lama Software Training (One-time expenditure)	1	\$10,000	\$10,000	-	-	\$10,000
IS – Illinois Green Allowance Training	1	\$150	\$150	-	-	\$150

	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
E - Project Management Professional Training	1	\$1,500	\$1,500	-	-	\$1,500
E - Illinois Association of Floodplain Managers	2	\$430	\$860	\$400	\$800	\$1,660
E - Metropolitan Water Reclamation District of Greater Chicago	2	\$50	\$100	-	-	\$100
E – IDOT Bureau of Planning Annual Conference	1	\$150	\$150	-	-	\$150
A/P - Chaddick/Municipal Design Review Network/CMAP/ILAPA Conferences	4	\$30	\$120	-	-	\$120
A/P - State American Planning Association Conference	4	\$280	\$1,120	-	-	\$1,120
A/P - International Council of Shopping Centers	2	\$400	\$800	-	-	\$800
TOTAL			\$22,995		\$8,245	32,390

Travel Reimbursement 540310	2022 Budget	2023 Budget
	\$200	\$200

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

Interfund Charges

CERF Charges 560010	2022 Budget	2023 Budget
	\$11,881	\$9,173

Accounts for charges from the Capital Equipment Replacement Fund (CERF) for future replacement of vehicles and equipment used by Community Development. The total CERF annual charges are calculated based on the Village’s policy of maintaining a fund balance of 37% of accumulated reserves. Each fund’s charges are determined by their share of the total reserves.

MERF Charges 560090	2022 Budget	2023 Budget
	\$25,364	\$26,727

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

Municipal Equipment Repair Fund Summary

MERF	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Charges For Services	1,366,206	1,295,687	1,638,862	1,444,575	148,888
Investment Income	23	50	63	-	(50)
Other Revenues	118,178	108,500	228,985	132,500	24,000
Total Revenues	1,484,408	1,404,237	1,867,910	1,577,075	172,838
Expenditures					
Personnel	454,911	442,192	445,492	439,881	(2,311)
Contractual	319,216	347,955	347,955	347,955	-
Commodities	481,290	741,625	741,625	700,725	(40,900)
Other Charges	617	2,500	2,500	2,500	-
Interfund Charges	72,498	87,565	87,565	100,187	12,622
Total Expenditures	1,328,531	1,621,837	1,625,137	1,591,248	(30,589)
Surplus/(Deficit)	155,877	(217,600)	242,773	(14,173)	203,427

Municipal Equipment Repair Fund Revenue Line Item Budget

Revenues	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Charges for Service					
480310 - Fleet Maintenance Charges	1,365,825	1,292,687	1,638,862	1,444,575	151,888
480350 - Charges for Services - Library	382	3,000	-	-	(3,000)
Total Charges for Service	1,366,206	1,295,687	1,638,862	1,444,575	148,888
Investment Income					
460110 - Interest - Savings	23	-	62	-	-
460120 - Interest - Investment	-	50	1	-	(50)
Total Investment Income	-	50	1	-	(50)
Other Revenues					
470930 - Expense Reimbursement	-	8,500	14,485	7,500	(1,000)
470999 - Miscellaneous Revenue	118,178	100,000	214,500	125,000	25,000
Total Other Revenues	118,178	108,500	228,985	132,500	24,000
Total MERF Revenues	1,484,408	1,404,237	1,867,910	1,577,075	172,838

Municipal Equipment Repair Fund Expenditure Line Item Budget

Expenditures	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Personnel					
511110 - Regular Salaries	290,285	295,388	291,858	299,219	3,831
511210 - Overtime Salaries	29,408	30,000	30,000	30,000	-
511240 - Longevity Pay	3,689	4,075	4,075	4,299	224
511270 - Vacation Buy Back	12,278	3,000	7,463	7,000	4,000
511280 - Sick Buy Back	1,637	500	-	500	-
514110 - FICA Payments	25,301	23,033	25,505	26,088	3,055
514210 - IMRF Payments	39,697	32,044	32,439	25,201	(6,843)
514410 - Health Insurance	51,865	53,402	53,402	46,824	(6,578)
515700 - Certification Pay	750	750	750	750	-
Total Personnel	454,911	442,192	445,492	439,881	(2,311)
Contractual					
521290 - Other Professional Services	319,186	347,600	347,600	347,600	-
522125 - Dues/Memberships/Subscriptions	30	355	355	355	-
Total Contractual	319,216	347,955	347,955	347,955	-
Commodities					
531100 - Fuel	321,216	525,000	525,000	496,800	(28,200)
531230 - Uniforms/Shoes	3,704	4,625	4,625	3,925	(700)
535050 - Other Supplies/Tools	156,370	212,000	212,000	200,000	(12,000)
Total Commodities	481,290	741,625	741,625	700,725	(40,900)
Other Charges					
540300 - Training	617	2,500	2,500	2,500	-
Total Other Charges	617	2,500	2,500	2,500	-
Interfund Charges					
560010 - CERF Charges	57,376	68,156	68,156	79,385	11,229
560070 - General Liability Insurance	12,780	16,709	16,709	18,082	1,373
560100 - Risk Management Fixed Charges	2,342	2,700	2,700	2,720	20
Total Interfund Charges	72,498	87,565	87,565	100,187	12,622
Total MERF Expenditures	1,328,531	1,621,837	1,625,137	1,591,248	(30,589)

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 Municipal 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 the Village's vehicles and equipment, as well as the cost of fuel consumed by these assets. The Fleet Services staff, which includes a Supervisor and two Mechanic Technicians, is responsible for the development, implementation and maintenance of a preventative maintenance schedule for all vehicles and equipment, as well as all other repairs that are needed. Proper preventative maintenance is necessary to ensure all vehicles and equipment meet 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 cash balance equal to four months of the next year's operating expenses. 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	2022 Budget	2023 Budget
	\$1,292,687	\$1,444,575

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	2022 Budget	2023 Budget
	\$3,000	\$0

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. Based on previous years, the 2022 estimate and 2023 budget are \$0.

Investment Income

Interest – Investment 460120	2022 Budget	2023 Budget
	\$50	\$0

Accounts for interest earned on cash within fund balance.

Other Revenues

Expense Reimbursement 470930	2022 Budget	2023 Budget
	\$8,500	\$7,500

Accounts for the Cook County gasoline tax municipal rebate.

Miscellaneous Revenue 470999	2022 Budget	2023 Budget
	\$100,000	\$125,000

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	2022 Budget	2023 Budget
	\$295,388	\$299,219

Accounts for the salary expense for Fleet Services employees. The 2023 Budget includes a 2.5% merit pool for the following positions.

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

Overtime Salaries 511210	2022 Budget	2023 Budget
	\$30,000	\$30,000

Accounts for overtime salary expense for non-exempt personnel. The 2023 Budget is based on a four-year average.

Longevity 511240	2022 Budget	2023 Budget
	\$4,075	\$4,299

Longevity is paid to non-exempt employees with 7 or more years of service hired prior to 7/17/2012 per the Employee Handbook (2 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 9% based on current trends. Longevity is allocated across funds in the same proportions as regular salaries.

Vacation Buy Back 511270	2022 Budget	2023 Budget
	\$3,000	\$7,000

Accounts for the vacation time compensation paid to Village employees for a certain number of accrued and unused vacation hours in accordance with the Employee Handbook. The 2023 Budget is based on a review of program participation in prior years.

Sick Buy Back 511280	2022 Budget	2023 Budget
	\$500	\$500

Accounts for the sick time compensation paid to Village employees for a certain number of accrued and unused sick hours in accordance with the Employee Handbook. The 2023 Budget is based on a review of program participation in prior years.

FICA Payments 514110	2022 Budget	2023 Budget
	\$23,033	\$26,088

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	2022 Budget	2023 Budget
	\$32,044	\$25,201

Accounts for a portion of the employer’s share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2023 employer rate is 7.39% of IMRF wages which include salaries, OT wages, vacation and sick buy back, longevity and deferred compensation. The 2023 rate is 24% lower than the 2022 rate of 9.73% primarily due to positive investment results and changes in the actuarial assumptions.

Health Insurance 514410	2022 Budget	2023 Budget
	\$53,402	\$46,824

Accounts for a portion of health insurance, dental insurance, and insurance opt-out incentive for eligible personnel. The Village offers employees a choice between two health insurance plans which include an HMO option and a PPO option. The HMO rates increased 1.0% and the PPO rates increased 4.7%.

Certification Pay 515700	2022 Budget	2023 Budget
	\$750	\$750

Accounts for the lump sum payment of \$250 to fleet employees who maintain an ASE Master Mechanic certification and an EVT certification.

Contractual Expenditures

Other Professional Services 521290	2022 Budget	2023 Budget
	\$340,000	\$347,600

Accounts for professional services for vehicle and equipment maintenance that the Village cannot deliver in a cost-effective manner with its own staff and equipment (e.g., body work, car washing services, work requiring specialized diagnostic tools, etc.). Additionally, the Village utilizes professional services to provide all maintenance for light- and medium-duty vehicles by one (1) local repair shop and two (2) dealerships which provide these services at competitive rates. The budgeted amount is based on a three-year rolling average.

Dues, Memberships, and Subscriptions 522125	2022 Budget	2023 Budget
	\$355	\$355

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

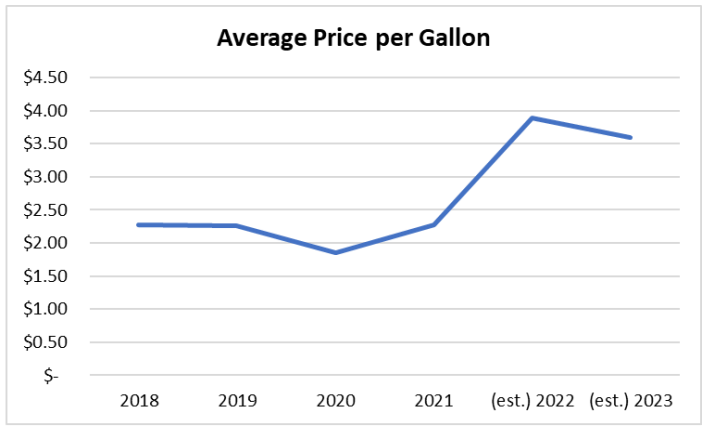
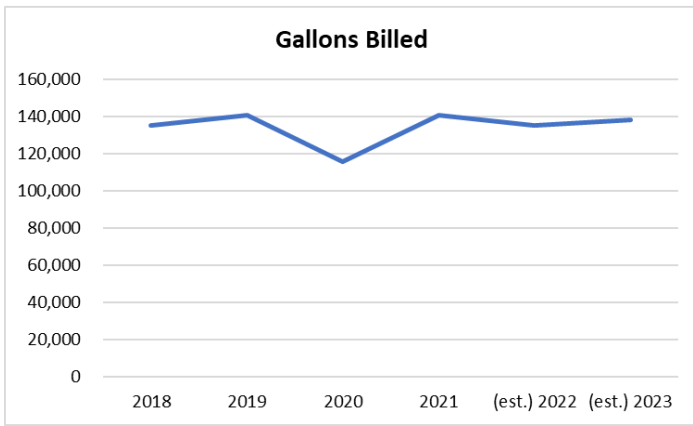
Membership/Subscription	Qty	Unit Cost	Amount
Municipal Fleet Managers Assoc.	3	\$30	\$90
National Association of Fleet Administration	1	\$265	\$265
TOTAL			\$355

Commodities

Fuel 531100	2022 Budget	2023 Budget
	\$525,000	\$496,800

The Village’s total fuel cost and price per gallon rose significantly between March and June 2022; seemingly leveling off in July 2022. A considerable budget amendment was needed in July 2022 for the FY 2022 budget and staff will continue to closely monitor fuel costs. The slight increase in 2023 reflects additional NIPAS vehicles.

Fuel Expenditures				
<u>Year-</u>	<u>Gallons billed-</u>	<u>Avg. price/gallon-</u>	<u>Total cost-</u>	
2018	134,870	\$ 2.27	\$	305,974
2019	140,700	\$ 2.26	\$	318,528
2020	115,600	\$ 1.85	\$	213,996
2021	140,800	\$ 2.28	\$	321,215
(est.) 2022	135,000	\$ 3.89	\$	525,000
(est.) 2023	138,000	\$ 4.20	\$	496,800



Uniforms/Shoes 531230	2022 Budget	2023 Budget
	\$4,625	\$3,925

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

	2022 Budget	2023 Budget
Uniform maintenance	\$3,500	\$2,800
Supervisor uniform and boot allowance	\$475	\$475
Mechanic Technician uniform and boot allowance: 2 @ \$325	\$650	\$650
TOTAL	\$4,625	\$3,925

Other Supplies/Tools 535050	2022 Budget	2023 Budget
	\$212,000	\$200,000

Accounts for the cost of auto parts and supplies for in-house mechanical maintenance and repairs based on a three-year average (\$198,800) and a tool allowance for mechanics (\$1,200).

Other Charges

Training 540300	2022 Budget	2023 Budget
	\$2,500	\$2,500

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	\$500
Underground Storage Tank training	1	\$1,000	\$500
TOTAL			\$2,500

Interfund Charges

CERF Charges 560010	2022 Budget	2023 Budget
	\$68,156	\$79,385

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	2022 Budget	2023 Budget
	\$16,709	\$18,082

Accounts for 1.78% of the Village's general liability insurance premium costs allocated to MERF based on 3 years of claims history.

Risk Management Fixed Charges 560100	2022 Budget	2023 Budget
	\$2,700	\$2,720

Accounts for 1.78% of the worker's compensation insurance premium costs allocated to MERF based on 3 years of claims history.

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Capital Equipment Replacement Fund Summary

CERF	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Revenues					
Charges For Services	2,153,193	2,342,693	2,342,693	2,752,652	409,959
Investment Income	13,690	3,000	22,990	30,360	27,360
Other Revenues	32,918	29,500	23,365	87,000	57,500
Total Revenues	2,199,801	2,375,193	2,389,048	2,870,012	494,819
Expenditures					
Commodities	170,888	659,840	477,506	514,014	(145,826)
Capital Outlay	2,607,641	4,071,063	1,006,054	5,006,331	935,268
Total Expenditures	2,778,529	4,730,903	1,483,560	5,520,345	789,442
Surplus/(Deficit)	(578,728)	(2,355,710)	905,488	(2,650,333)	(294,623)

Capital Equipment Replacement Fund Revenue Line Item Budget

Revenues	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Charges for Service					
480320 - CERF Charges	2,153,193	2,342,693	2,342,693	2,752,652	409,959
Total Charges for Service	2,153,193	2,342,693	2,342,693	2,752,652	409,959
Investment Income					
460110 - Interest - Savings	118	-	390	360	360
460120 - Interest - Investment	13,572	3,000	22,600	30,000	27,000
Total Investment Income	13,572	3,000	22,600	30,000	27,000
Other Revenues					
470935 - Sale of Fixed Assets	32,299	29,500	23,365	87,000	57,500
470999 - Miscellaneous Revenue	619	-	-	-	-
Total Other Revenues	32,299	29,500	23,365	87,000	57,500
Total CERF Revenues	2,199,801	2,375,193	2,389,048	2,870,012	494,819

Capital Equipment Replacement Fund Expenditure Line Item Budget

Expenditures	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Commodities					
531065 - Computer/Printer/Copier Peripherals	340	25,328	30,494	13,000	(12,328)
531080 - Electronic Equipment & Supplies	47,438	481,380	293,880	372,880	(108,500)
531250 - Workstation Components	123,110	153,132	153,132	128,134	(24,998)
Total Commodities	170,888	659,840	477,506	514,014	(145,826)
Capital Outlay					
550015 - Machinery & Equipment	1,365	567,029	390,613	1,761,156	1,194,127
550025 - Vehicles	1,991,787	3,375,445	486,852	3,192,175	(183,270)
550030 - Computer Equipment	210	-	-	-	-
550035 - Computer Servers	44,273	128,589	128,589	53,000	(75,589)
550080 - System Improvements	570,006	-	-	-	-
Total Capital Outlay	2,607,641	4,071,063	1,006,054	5,006,331	935,268
Total CERF Expenditures	2,778,529	4,730,903	1,483,560	5,520,345	789,442

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 the Village fleet for providing Village services. 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 2023 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 after the 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 replacement cost of the asset.

Charges for Services

CERF Charges 480320	2022 Budget	2023 Budget
	\$2,342,693	\$2,752,652

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 2023 Budget, CERF will charge other Village funds a total of \$2,752,652 to maintain a fund balance of 37% accumulated reserves.

	2019	2020	2021	2022 Estimate	2023 Budget
CERF Charges	\$2,217,489	\$2,153,193	\$2,153,193	\$2,342,693	\$2,752,652
Percentage Change	1.89%	(2.90%)	-	8.80%	17.50%

Investment Income

Interest – Savings 460110	2022 Budget	2023 Budget
	\$0	\$360

Accounts for interest income from the Village’s savings account at Busey Bank. The revenue from this account is dependent on short-term interest rates and investable funds.

Interest – Investment 460120	2022 Budget	2023 Budget
	\$3,000	\$30,000

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Interest rates and investment options have been increasing as COVID-19 pandemic recovery continues. The 2023 budget increase over 2022 reflects these rising interest rates.

Other Revenues

Sale of Fixed Assets 470935	2022 Budget	2023 Budget
	\$29,500	\$87,000

Accounts for proceeds from auctions for the sales of replaced vehicles or equipment. Once a vehicle or a piece of equipment has been replaced, the Village 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	2023 Budget
Police – Squads (5)	\$15,000
Police – SUV (4)	\$12,000
Fire – Engine & Ladder Truck	\$60,000
Total	\$87,000

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 2023.

Expenditures

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

Commodities

Computer/Printer/Copier Peripherals 531065	2022 Budget	2023 Budget
	\$25,328	\$13,000

Accounts for expenditures to replace scanners, printers, and copiers. For the 2023 Budget, the expenses detailed in the chart to the right are allocated to this account.

Description	2023 Budget
Office Printer Replacement	\$9,400
Police Department In-Car Printers	\$3,600
Total	\$13,000

Electronic Equipment & Supplies 531080	2021 Budget	2023 Budget
	\$481,380	\$372,880

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 2023 Budget, the expenses detailed in the chart below are allocated to this account.

Description	2023 Budget
Microwave Links (Re-Budgeted from 2022)	\$187,500
Networking Equipment, Switches & Wireless Access Points	\$145,000
GVTV Video System, Storage, and Camera System	\$24,000
Village Hall/Police Security Cameras	\$16,380
Total	\$372,880

Workstation Components 531250	2022 Budget	2023 Budget
	\$153,132	\$128,134

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	2023 Budget
Laptop (Semi-Rugged Units)	\$60,000
Computers and Monitors	\$36,500
Computers and Monitors – Joint Dispatch	\$18,034
Public Works iPads	\$6,800
Fire iPads	\$6,800
Total	\$128,134

Capital Outlay

Machinery & Equipment 550015	2022 Budget	2023 Budget
	\$567,029	\$1,761,156

Accounts for replacement purchases and maintenance of various machinery and equipment throughout the Village. The 2023 Budget includes the purchase of furniture and telephone hardware for the Highland Park dispatch center, voice logger servers and radio consolettes for both dispatch centers, replacement of the STARCOMM radios for both police & fire, and the completion of the 2022 project to replace the Village Hall phone system. For the 2023 Budget, expenses related to the assets detailed in the chart below are allocated to this account.

Description	2023 Budget
Overhead Chain Hoist	\$40,000
Village Phone System (Re-Budgeted From 2022)	\$141,300
Uninterruptible Power Supply	\$10,222
Replacement Copiers	\$15,873
Starcomm Radios (Police & Fire)	\$883,551
Voice Logger System/Servers – Joint Dispatch	\$229,000
Radio Consolettes – Joint Dispatch	\$171,000
Telephone Hardware Highland Park – Joint Dispatch	\$87,500
Furniture Highland Park – Joint Dispatch	\$175,000
Sierra Wireless (PD, Fire & PW)	\$7,710
Total	\$1,761,156

Vehicles 550025	2022 Budget	2023 Budget
	\$3,375,445	\$3,192,175

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 2023 vehicle replacements and a summary of replacement purchases by department.

Department	Asset	Quantity	Cost
Fire	Ladder Truck (re-budgeted from 2022)	1	\$1,339,000
Fire	Engine (re-budgeted from 2022)	1	\$848,720
Police	Squad/Patrol Vehicles	4	\$252,400
Police	SUVs	3	\$171,500
Police	Transport Van	1	\$47,500
Public Works	Heavy Duty Truck	1	\$271,965
Public Works	Heavy Duty Truck	1	\$261,090
Total			\$3,192,175

Department	Budgeted 2023 Replacement Purchases
Fire	\$2,187,720
Police	\$471,400
Public Works	\$533,055
Total	3,192,175

Computer Servers 550035	2022 Budget	2023 Budget
	\$128,589	\$53,000

Accounts for purchases of computer servers and various networking equipment. For the 2023 Budget, expenses related to the assets detailed in the chart below are allocated to this account.

Description	2023 Budget
Servers – Joint Dispatch	\$45,000
GovIT Consortium Shared Initiative (offsite data recovery)	<u>\$8,000</u>
Total	\$53,000

Insurance and Risk Fund Summary

Insurance and Risk Fund	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Revenues					
Charges For Services	8,150,891	8,968,042	8,793,491	9,481,464	513,422
Investment Income	451,091	2,000	71,000	44,300	42,300
Other Revenues	3,118	-	-	-	-
Total Revenues	8,605,100	8,970,042	8,864,491	9,525,764	555,722
Expenditures					
Personnel	616,287	814,319	688,830	826,696	12,377
Contractual	7,614,785	8,310,683	7,954,994	8,686,170	375,487
Commodities	-	1,750	500	500	(1,250)
Other Charges	2,845	15,000	4,834	7,500	(7,500)
Transfers Out	250,000	250,000	250,000	250,000	-
Total Expenditures	8,483,917	9,391,752	8,899,158	9,770,866	379,114
Surplus/(Deficit)	121,183	(421,710)	(34,667)	(245,102)	176,608

Insurance and Risk Fund Revenue Line Item Budget

Revenues	2021	2022	2022	2023	2023 Bud.
	Actual	Budget	Estimate	Budget	vs.
					2022 Bud.
Charges for Service					
480210 - Insurance from Other Funds	1,636,343	1,891,220	1,891,220	2,121,013	229,793
480220 - Health Premiums - Employees	773,494	789,238	849,720	834,556	45,318
480230 - Insurance Premiums - Village	3,888,151	4,274,613	4,274,613	4,600,087	325,474
480240 - Insurance Premiums - Retirees	1,154,939	1,285,966	1,133,998	1,171,584	(114,382)
480250 - Insurance Premiums - Library	651,468	647,592	583,630	689,400	41,808
480270 - Insurance Recoveries	1,875	3,000	10,627	10,000	7,000
480280 - Dental Insurance Premiums - Employees	44,622	45,163	49,683	54,824	9,661
480355 - Reimbursements - Library	-	31,250	-	-	(31,250)
Total Charges for Service	8,150,891	8,968,042	8,793,491	9,481,464	513,422
Investment Income					
460110 - Interest - Savings	142	-	-	300	300
460120 - Interest - Investment	450,949	2,000	71,000	44,000	42,000
Total Investment Income	450,949	2,000	71,000	44,000	42,000
Other Revenues					
470999 - Miscellaneous Revenue	3,118	-	-	-	-
Total Other Revenues	3,118	-	-	-	-
Total Insurance and Risk Revenues	8,605,100	8,970,042	8,864,491	9,525,764	555,722

Insurance and Risk Fund Expenditure Line Item Budget

Insurance and Risk	2021	2022	2022	2023	2023 Bud.
	Actual	Budget	Estimate	Budget	vs.
					2022 Bud.
Personnel					
511110 - Regular Salaries	168,233	196,788	201,627	249,204	52,416
511120 - Part Time Salaries	857	-	-	-	-
511290 - Insurance Opt-Out	145,679	225,600	162,625	172,800	(52,800)
512110 - Deferred Comp	1,474	2,155	2,174	2,241	86
512120 - Auto Allowance	1,809	2,700	2,683	2,700	-
514110 - FICA Payments	14,076	23,731	10,480	21,847	(1,884)
514210 - IMRF Payments	14,071	13,519	13,992	14,148	629
514310 - Unemployment Benefits	8,708	35,000	15,000	30,000	(5,000)
514410 - Health Insurance	10,244	16,724	16,724	17,234	510
514420 - Dental Reimbursement	251,137	238,102	263,525	293,122	55,020
515300 - Incentives and Recognition	-	60,000	-	23,400	(36,600)
Total Personnel	616,287	814,319	688,830	826,696	12,377
Contractual					
521290 - Other Professional Services	84,670	158,575	99,449	110,861	(47,714)
522150 - Printing and Publishing	-	500	500	500	-
526030 - General Liability Premiums	373,194	479,542	452,790	588,372	108,830
526035 - Workers' Comp Premiums	147,432	154,625	169,040	175,244	20,619
526070 - Insurance Premiums	6,250,473	6,639,388	6,566,388	6,863,026	223,638
526100 - Insurance - Excess Liability	87,181	115,880	128,831	167,480	51,600
526140 - Property/Casualty Claims	151,895	123,326	325,699	126,103	2,777
526160 - Workers' Comp Claims	519,940	638,847	212,297	654,584	15,737
Total Contractual	7,614,785	8,310,683	7,954,994	8,686,170	375,487
Commodities					
531140 - Meeting Supplies	-	1,750	500	500	(1,250)
Total Commodities	-	1,750	500	500	(1,250)
Other Charges					
540300 - Training	2,845	15,000	4,834	7,500	(7,500)
Total Other Charges	2,845	15,000	4,834	7,500	(7,500)
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	8,483,917	9,391,752	8,899,158	9,770,866	379,114

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 managed by the Human Resources team within Management Services.

The primary revenue of the fund are 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 2023 budgeted adjustment is an expense in the amount of \$125,190.

The Village's Employee Benefits Committee, comprised of employees for the purpose of reviewing, evaluating and recommending changes to the Village's insurance program, has recommended the implementation of a plan design change that reduces the PPO deductible and out of pocket maximum. This recommendation was approved by the Village Manager and was made to be more in alignment with the Village's comparable communities in order to attract and retain high quality talent. The premium increase for the HMO Illinois plan is 1.0% and the PPO plan is 4.7%. The premium costs for the Benistar Medicare Supplemental Program are estimated to increase 5%, however, this is funded 100% by retirees. These premium increases and the projected enrollment census resulted in a \$183,174 or 3.3% increase, to the Village's health insurance program in 2023.

Revenues

Charges for Services

Insurance from Other Funds 480210	2022 Budget	2023 Budget
	\$1,891,220	\$2,121,013

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	2022 Budget	2023 Budget
	\$789,238	\$834,556

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	2022 Budget	2023 Budget
	\$4,274,613	\$4,600,087

Accounts for Villages’ 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	2022 Budget	2023 Budget
	\$1,285,966	\$1,171,584

Accounts for the retirees’ portion of premiums for retiree health benefits. Retirees pay 100% of the premium. These revenues are recorded when received from the retiree.

Insurance Premiums – Library 480250	2022 Budget	2023 Budget
	\$647,592	\$689,400

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	2022 Budget	2023 Budget
	\$3,000	\$10,000

Accounts for funds recovered from an outside party for Village property damage and/or reimbursement of litigation costs.

Dental Insurance Premiums – Employees 480280	2022 Budget	2023 Budget
	\$45,163	\$54,824

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 Village employee portion of the premium is 15% and the Library employee portion is any premium beyond employee only coverage.

Reimbursements – Library 480355	2022 Budget	2023 Budget
	\$31,250	\$0

Accounts for payments from the Library to the Village to pay for employee wellness incentives under a previous program. The Library expense related to the 2022/2023 Wellness Program will be paid directly by the Library, therefore there is no reimbursement for program costs from the Library budgeted in 2023.

Investment Income

Interest – Investments 460120	2022 Budget	2023 Budget
	\$2,000	\$44,000

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Rates have begun to recover from pandemic levels, so expected

interest income has increased. Based on the anticipated interest rates and investable funds, the Village's 2023 budget is \$44,000.

Expenditures

Personnel Expenditures

Regular Salaries 511110	2022 Budget	2023 Budget
	\$196,788	\$249,204

Accounts for a portion of the salary expense of the positions listed below. The 2023 budget is up from the 2022 budget due to the addition of one Human Resources Manager position and two Assistant to the Village Manager positions, offset by the reduction of one Management Analyst I position and one Management Analyst II position. The 2023 budget includes a 2.5% merit pool for the following positions:

Salary Allocation by Fund						
Position	Ins. & Risk	Corporate	Water	Wholesale Water	Sanitary Sewer	FRRF
Assistant Village Manager	15%	85%	-	-	-	-
Director of Management Services	30%	66%	3%	-	1%	-
(3) Assistant to the Village Manager	15%	40%	30%	5%	5%	5%
Management Analyst I	15%	40%	30%	5%	5%	5%
Human Resources Manager	30%	70%	-	-	-	-
Human Resources Generalist	30%	70%	-	-	-	-

Insurance Opt-Out 511290	2022 Budget	2023 Budget
	\$225,600	\$172,800

The Health Insurance Opt-Out program provides employees declining some or all coverage for themselves and/or dependents a cash incentive. The 2023 budget is expected to decrease from 2022 to 2023 to more accurately reflect historical spend. The 2022 projection is \$162,625 and the 2021 actual was \$145,678.

Deferred Compensation 512110	2022 Budget	2023 Budget
	\$2,155	\$2,241

Accounts for a portion of deferred compensation paid to the Assistant Village Manager (30%) and the Director of Management Services (30%) at 3% of their base salary. Deferred compensation is allocated across funds in the same proportions as regular salaries.

Auto Allowance 512120	2022 Budget	2023 Budget
	\$2,700	\$2,700

Accounts for a portion of the auto allowance paid to the Assistant Village Manager (30%) and the Director of Management Services up to \$6,000 per year. Auto allowance is allocated across funds in the same proportions as regular salaries.

FICA Payments 514110	2022 Budget	2023 Budget
	\$23,731	\$21,847

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

IMRF Payments 514210	2022 Budget	2023 Budget
	\$13,519	\$14,148

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions related to salaries and the Insurance Opt-Out program. The 2023 employer rate is 7.39% of IMRF wages. The 2023 rate is 24% lower than the 2022 rate of 9.73% primarily due to positive investment results and changes in the actuarial assumptions.

Unemployment Benefits 514310	2022 Budget	2023 Budget
	\$35,000	\$30,000

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

Health Insurance 514410	2022 Budget	2023 Budget
	\$16,724	\$17,234

Accounts for a portion of health insurance, dental insurance, and insurance opt-out incentive for eligible personnel. The Village offers employees a choice between two health insurance plans which include an HMO option and a PPO option. The HMO rates increased 1.0% and the PPO rates increased 4.7%. These rates and new positions added to the fund lead to an increased 2023 budget.

Dental Reimbursement 514420	2022 Budget	2023 Budget
	\$238,102	\$293,122

Accounts for premiums under the Village dental program. The cost of the Library dental premiums are allocated in this account. The 2023 budget is higher than the 2022 budget due to an increase in estimated enrollment and an increase in premiums of 1.6%. There are revenues associated with these expenses including premium reimbursement from the Library and premiums from employees.

Incentives and Recognition 515300	2022 Budget	2023 Budget
	\$60,000	\$23,400

Accounts for the cost of the Village and Library Wellness program incentives paid to participating employees under a new program.

Contractual Expenditures

Other Professional Services 521290	2022 Budget	2023 Budget
	\$158,575	\$110,861

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

Service	Qty	Unit Cost	Total
Risk – Third Party Claims Administrator	1	\$30,000	\$30,000
Risk – Actuarial Study	1	\$7,000	\$7,000
Risk – Insurance Broker Services	1	\$30,000	\$30,000
Risk – Consultant to assist with broker RFP process and selection.	1	\$15,000	\$15,000
Health – Annual Patient-Centered Outcomes Research Institute Fees assessed by the IRS	1	\$175	\$175
Health – Administration for Flexible Spending Accounts and Health Reimbursement Accounts	1	\$8,500	\$8,500
Health – COBRA Coverage Administration	1	2,700	\$2,700
Wellness – Flu Shots (\$35 per shot)	200	\$35	\$7,000
Wellness – Flu Shots > 65 Years	10	\$55	\$550
Wellness – Employee Assessments	1	\$2,508	\$2,508
Wellness – Additional Programming to Support CHC	1	\$5,000	\$5,000
Administration of Employee Wellness Program	1	\$1,428	\$1,428
Massage Therapists for Benefits Fair	1	\$1,000	\$1,000
		TOTAL	\$110,861

Printing and Publishing 522150	2022 Budget	2023 Budget
	\$500	\$500

Accounts for printing and mailing postcards to employees announcing annual open enrollment for benefits.

General Liability Premiums 526030	2022 Budget	2023 Budget
	\$479,542	\$588,372

Accounts for the cost of the Village’s annual insurance premiums for General Liability Insurance (\$587,522) and the Village Manager Bond (\$850). The 2022 projection for General Liability Insurance is estimated at \$452,790 for the insurance term approved by the Board at the April 19, 2022 meeting. The variance between the 2022 projection and 2023 budget is based on a 30% projected increase in premiums resulting from market conditions for general liability coverage based the current “hard market”. A hard

market can be caused by a variety of factors including decreased investment returns for insurers, increases in frequency or severity of losses and regulatory intervention deemed to be against the interests of insurers.

Workers' Compensation Premiums 526035	2022 Budget	2023 Budget
	\$154,625	\$175,244

Accounts for the cost of Village's annual insurance premiums for Workers' Compensation Liability Insurance (\$167,244), payment to the Illinois Second Injury Fund based on actual claims experience (\$2,000), and the annual Workers' Compensation Audit (\$6,000).

Insurance Premiums 526070	2022 Budget	2023 Budget
	\$6,639,388	\$6,863,026

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	2022 Amount	2023 Amount
HMO Illinois Premiums for Active Glenview Employees	\$2,059,883	\$1,902,180
HMO Illinois Premiums for Active Library Employees	\$219,215	\$213,994
HMO Illinois Premiums for Retirees	\$404,867	\$358,364
HMO Illinois Premiums for Public Safety Employee Benefits Act (PSEBA) Recipients	\$12,477	\$12,603
PPO Premiums for Active Glenview Employees	\$2,433,318	\$2,773,887
PPO Premiums for Active Library Employees	\$542,658	\$590,408
PPO Premiums for Retirees	\$388,292	\$441,600
PPO COBRA Premiums	\$31,690	\$0
PPO Premiums for Public Safety Employee Benefits Act (PSEBA) Recipients	\$142,392	\$138,074
Medicare Supplemental Plan	\$341,390	\$371,620
Life Insurance Premiums for Village provided \$50,000 Policy	\$19,503	\$20,493
Life Insurance Premiums for Library provided \$50,000 Policy	\$4,114	\$5,658
Premiums for Additional Life Insurance Coverage	\$19,000	\$12,500
Premiums for Vision Coverage (100% Employee Funded)	\$20,589	\$21,645
TOTAL	\$6,639,388	\$6,863,026

Excess Liability Insurance Premiums 526100	2022 Budget	2023 Budget
	\$115,880	\$167,480

Accounts for the cost of Village's annual insurance premiums for Excess Liability Insurance. The variance between the 2023 Budget and 2022 projection of \$128,831 is based on higher than anticipated increases in the Village's excess liability coverage based on the current "hard market". A hard market can be caused by a variety of factors including decreased investment returns for insurers, increases in frequency or severity of losses and regulatory intervention deemed to be against the interests of insurers. The increase in the 2023 budget for Excess Liability Insurance is based on a conservative evaluation of continued anticipated "hard market" conditions.

Property/Casualty Claims 526140	2022 Budget	2023 Budget
	\$123,326	\$126,103

Accounts for the cost of property and casualty claims, including legal expenses. On an annual basis, the Village retains an actuary to examine the Village’s past claims experience and provides an estimate of future total claim expenditures for the coming year including expenditures that have been incurred but not reported. This figure is then divided up between Property/Casualty and Workers’ Compensation accounts.

	Amount
Property/Casualty - Claims	\$22,325
Property/Casualty - Legal	\$85,000
Incurred but not Reported (IBNR)	\$18,779
TOTAL	\$126,104

Workers’ Compensation Claims 526160	2022 Budget	2023 Budget
	\$638,847	\$654,584

Accounts for the cost of workers’ compensation claims, including legal expenses and employee salaries while on workers’ compensation. 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 between Property/Casualty and Workers’ Compensation accounts.

	Amount
Workers’ Compensation - Claims	\$533,172
Workers’ Compensation - Legal	\$15,000
Incurred but not Reported (IBNR)	\$106,412
TOTAL	\$654,584

Commodities

Meeting Supplies 531140	2022 Budget	2023 Budget
	\$1,750	\$500

Meeting supplies and refreshments for open enrollment and other trainings.

Other Charges

Training 540300	2022 Budget	2023 Budget
	\$15,000	\$7,500

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	\$3,000	\$3,500
Risk Management Supervisor Training	5	\$1,500	\$4,000
TOTAL			\$7,500

Transfers Out

Transfer to Corporate Fund 590100	2022 Budget	2023 Budget
	\$250,000	\$250,000

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

Facility Repair and Replacement Fund Summary

FRRF	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Revenues					
Charges For Services	1,520,018	1,101,445	1,101,445	1,193,810	92,365
Investment Income	7,874	4,800	26,500	20,780	15,980
Other Revenues	1,794	-	-	-	-
Transfers In	-	-	-	-	-
Total Revenues	1,529,686	1,106,245	1,127,945	1,214,590	108,345
Expenditures					
Personnel	19,123	29,774	28,379	43,181	13,407
Contractual	1,558,376	1,648,939	1,280,243	1,940,325	291,386
Capital Outlay	20,671	25,000	3,133	25,000	-
Transfers Out	-	-	-	519,500	519,500
Total Expenditures	1,598,170	1,703,713	1,311,755	2,528,006	824,293
Surplus/(Deficit)	(68,484)	(597,468)	(183,810)	(1,313,416)	(715,948)

Facility Repair and Replacement Fund Revenue Line Item Budget

	2021	2022	2022	2023	2023 Bud.
Revenues	Actual	Budget	Estimate	Budget	vs. 2022 Bud.
Charges for Service					
480335 - FRRF Charges	1,438,959	984,937	1,101,445	1,193,810	208,873
480345 - Architecture/Contingency Charges	81,059	116,507	-	-	(116,507)
Total Charges for Service	1,520,018	1,101,445	1,101,445	1,193,810	92,365
Investment Income					
460110 - Interest - Savings	238	-	500	180	180
460120 - Interest - Investment	7,635	4,800	26,000	20,600	15,800
Total Investment Income	7,635	4,800	26,000	20,600	15,800
Other Revenues					
470999 - Miscellaneous Revenue	1,794	-	-	-	-
Total Other Revenues	1,794	-	-	-	-
Total FRRF Revenues	1,529,686	1,106,245	1,127,945	1,214,590	108,345

Facility Repair and Replacement Fund Expenditure Line Item Budget

FRRF	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Personnel					
511110 - Regular Salaries	14,157	22,342	21,147	34,082	11,740
511120 - Part Time Salaries	286	-	-	-	-
512110 - Deferred Comp	-	-	-	260	260
512120 - Auto Allowance	-	-	-	300	300
514110 - FICA Payments	1,076	1,693	1,609	2,624	931
514210 - IMRF Payments	1,695	2,174	2,058	2,538	364
514410 - Health Insurance	1,909	3,565	3,565	3,377	(188)
Total Personnel	19,123	29,774	28,379	43,181	13,407
Contractual					
521130 - Architectural Services	118,179	188,144	107,612	158,872	(29,272)
522215 - Building Repairs	1,440,197	1,460,795	1,172,631	1,781,453	320,658
Total Contractual	1,558,376	1,648,939	1,280,243	1,940,325	291,386
Capital Outlay					-
550040 - Building Improvements	20,671	25,000	3,133	25,000	-
Total Capital Outlay	20,671	25,000	3,133	25,000	-
590410 - Transfer To Cap Project Fund	-	-	-	519,500	519,500
Total Transfers Out	-	-	-	519,500	519,500
Total FRRF Expenditures	1,598,170	1,703,713	1,311,755	2,528,006	824,293

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 like 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 2023 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	2022 Budget	2023 Budget
	\$1,101,445	\$1,193,810

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

Investment Income

Interest – Savings 460110	2022 Budget	2023 Budget
	\$0	\$180

Accounts for interest income from the Village's savings accounts at Busey 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 2023 budget is \$180.

Interest – Investment 460120	2022 Budget	2023 Budget
	\$4,800	\$20,600

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Rates have begun to recover from pandemic levels, so expected interest income has increased. Based on the anticipated interest rates and investable funds, the Village's 2023 budget is \$20,600.

Expenditures

Personnel

Regular Salaries 511110	2022 Budget	2023 Budget
	\$22,342	\$34,082

Accounts for a portion of the salary expense for the positions listed below.

Position	FRRF	Corp	Water	Wholesale Water	Sanitary Sewer	Ins. & Risk
Director of Public Works	5%	25%	59%	2%	9%	-
Deputy Director of Public Works	5%	25%	59%	2%	9%	-
(3) Assistant to the Village Manager	5%	40%	30%	5%	5%	15%
Management Analyst	5%	40%	30%	5%	5%	15%

Deferred Comp 512110	2022 Budget	2023 Budget
	\$0	\$260

Accounts for a portion of deferred compensation paid to the Director of Public Works at 3% of their base salary per the Employee Handbook.

Auto Allowance 512120	2022 Budget	2023 Budget
	\$0	\$300

Accounts for the same portion of the auto allowance as the regular salary allocation paid to the Director of Public Works per the employee handbook.

FICA Payments 514110	2022 Budget	2023 Budget
	\$1,693	\$2,624

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

IMRF Payments 514210	2022 Budget	2023 Budget
	\$2,174	\$2,538

Accounts for the employer's share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions related to the salaries. The 2023 employer rate is 7.39% of IMRF wages. The 2023 rate is 24.05% lower than the 2022 rate of 9.73%.

Health Insurance 514410	2022 Budget	2023 Budget
	\$3,565	\$3,377

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. The HMO rates increased 1.0% and the PPO rates increased 4.7%.

Contractual

Architectural Services 521130	2022 Budget	2023 Budget
	\$188,144	\$158,872

Accounts for architectural and engineering (A&E) service fees for projects to be constructed in 2023 and 2024. This account is calculated at 8% construction administration for the current year (2023) and 10% of design costs for the following construction year (2024). This equates to \$535,856 in construction design costs (for 2024 construction) and \$142,516 in construction administration costs for 20223. The tables below indicate the FRRF projects scheduled for 2022 and 2023:

Building Repairs Project Description	2023 Budget
Laramie Pump Station	
Pump and Motor Control Center (MCC) Replacements	\$646,000
Rugen Senior Pump Station	
Masonry Repair and Pump Replacements	\$1,135,453
TOTAL FOR 2023	\$1,781,453
A & E SERVICES (8%) FOR 2022	\$142,516

Building Repairs Project Description	2024 Budget
Fire Station 13	
Kitchen Remodel	\$81,782
Fire Station 14	
Kitchen Remodel	\$81,782
TOTAL FOR 2024	\$163,564
A & E SERVICES (10%) FOR 2023	\$16,356

Building Repairs 522215	2022 Budget	2023 Budget
	\$1,405,795	\$1,781,453

Accounts for the following projects:

Building Repairs Project Description	2023 Budget
Laramie Pump Station	
Pump and Motor Control Center (MCC) Replacements	\$646,000
Rugen Senior Pump Station	
Masonry Repairs and Pump Replacements	\$1,135,453

Laramie Pump Station (\$646,000)-

As recommended in the 2022 Water Strategic Plan, pump replacements and Motor Control Center (MCC) replacements are recommended as a Year 1 (2023) project for implementation. The Laramie Pump Station was originally constructed in 1938 and is the first initial potable (drinking) water receiving facility from

Wilmette. Combining these recommended projects with other maintenance completed in 2022, will help reestablish and extend this pump station’s service life and use.

Rugen Senior Pump Station (\$1,135,453)-

The Rugen Senior Pump Station is the second initial potable water receiving facility from Wilmette built in 1964. The project’s recommended combine two recently completed assessments into one implementation year. First, recommended in 2019 in an architectural assessment, masonry work and other minor repairs are recommended on the building’s exterior. In addition, the 2022 Water Strategic Plan recommended pump replacements at the facility. Both projects will reestablish and extend this pump station’s service life and use.

Capital Outlay

Building Improvements 550040	2022 Budget	2023 Budget
	\$25,000	\$25,000

Over the last few years, the Village has executed numerous preventative maintenance contracts to stay on top of needed facilities repairs. In addition, over the last four years, nine architectural analyses were completed to identify short- and long-term needs for some of the Village’s oldest facilities. With the recent increase in preventative maintenance and a five-year FRRF plan matching local needs, staff anticipates that unplanned/emergency replacements will remain flat for FY 2023.

Project Description	2023 Budget
Unplanned/Emergency Replacements	\$25,000

Transfers Out

Transfer to Cap Project Fund 590410	2022 Budget	2023 Budget
	\$0	\$519,500

Accounts for accumulated funds being transferred for A&E fees for the Public Works Campus project. An evaluation was completed of the existing Public Works facility and grounds to determine if improvements could be made to improve operational efficiencies and address current maintenance needs. Efficiency needs identified included a need for additional local salt storage, more formal covered and open materials storage areas along with drainage improvements and repaving dating to the original campus construction in 1983. This draft budget includes design and permitting proposed for FY 2023 to confirm the project design, secure site plan approval and complete an updated pre-bid cost estimate. Following this schedule, the construction could then be proposed during next year’s budget process for completion in FY 2024.

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 2023 budgeted expenditures are \$2,237,807.

Corporate Purpose Bonds Fund	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Revenues					
Investment Income	674	710	820	660	(50)
Transfers In	2,222,049	2,218,332	2,222,943	2,235,732	17,400
Total Revenues	2,222,723	2,219,042	2,223,763	2,236,392	17,350
Expenditures					
Contractual	440	440	440	575	135
Other Charges	2,214,533	2,219,832	2,219,832	2,237,232	17,400
Transfers Out	(7,797)	-	-	-	-
Total Expenditures	2,207,175	2,220,272	2,220,272	2,237,807	17,535
Surplus/(Deficit)	15,548	(1,230)	3,491	(1,415)	(185)

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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	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Revenues					
Investment Income	10,486,148	6,150,000	(17,371,170)	8,230,000	2,080,000
Other Revenues	1,418,993	901,380	786,610	810,000	(91,380)
Contributions & Transfers	3,727,912	3,852,850	3,852,850	3,970,000	117,150
Total Revenues	15,633,052	10,904,230	(12,731,710)	13,010,000	2,105,770
Expenditures					
Personnel	6,172,268	6,076,655	6,277,148	7,205,700	1,129,045
Contractual	207,022	207,266	184,498	190,100	(17,166)
Total Expenditures	6,379,290	6,283,921	6,461,646	7,395,800	1,111,879
Surplus/(Deficit)	9,253,761	4,620,309	(19,193,356)	5,614,200	993,891

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 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	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Revenues					
Investment Income	12,707,395	6,800,000	(32,783,151)	8,230,000	1,430,000
Other Revenues	858,274	803,205	1,225,742	1,260,000	456,795
Contributions & Transfers	5,741,479	5,814,665	5,814,665	5,656,805	(157,860)
Total Revenues	19,307,148	13,417,870	(25,742,744)	15,146,805	1,728,935
Expenditures					
Personnel	7,868,165	7,922,907	8,405,945	8,692,000	769,093
Contractual	293,564	332,514	184,662	198,300	(134,214)
Total Expenditures	8,161,729	8,255,421	8,590,607	8,890,300	634,879
Surplus/(Deficit)	11,145,419	5,162,449	(34,333,351)	6,256,505	1,094,056

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	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Revenues					
Investment Income	517	120	10,260	5,360	5,240
Other Revenues	577	-	-	-	-
Total Revenues	1,094	120	10,260	5,360	5,240
Expenditures					
Transfers Out	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Surplus/(Deficit)	1,094	120	10,260	5,360	5,240

Special Service Area Fund

Special Service Area (SSA) debt issues 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 not liable for repayment, but acts 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 principal and interest amounts for the assessments that are required to be collected and then paid to retire the debt.

Special Service Area Fund	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Revenues					
Taxes	356,291	336,332	338,209	347,758	11,426
Investment Income	969	960	473	900	(60)
Total Revenues	357,259	337,292	338,682	348,658	11,366
Expenditures					
Other Charges	228,966	190,445	190,445	186,652	(3,793)
Transfers Out	110,836	133,081	134,486	147,664	14,583
Total Expenditures	339,801	323,526	324,931	334,316	10,790
Surplus/(Deficit)	17,458	13,766	13,751	14,342	576

Glenview Water Fund Summary

Glenview Water Fund	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Revenues					
Licenses & Permits	136,286	87,700	97,700	87,700	-
Charges For Services	16,870,285	15,241,000	15,116,116	15,972,159	731,159
Intergovernmental	-	3,000,000	-	2,900,000	(100,000)
Investment Income	2,359	1,000	69,790	88,360	87,360
Other Revenues	212,422	226,041	171,200	226,041	-
Transfers In	759,577	656,826	657,964	1,669,267	1,012,441
Total Revenues	17,980,929	19,212,567	16,112,770	20,943,527	1,730,960
Expenditures					
Personnel	2,756,900	2,969,234	2,907,669	3,123,668	154,434
Contractual	5,387,154	5,423,014	5,389,145	5,400,308	(22,706)
Commodities	776,732	782,206	849,480	986,120	203,914
Other Charges	1,552,728	1,093,354	1,093,354	863,521	(229,833)
Capital Outlay	-	-	-	-	-
Interfund Charges	1,275,316	1,099,490	1,099,491	1,736,935	637,445
Capital Projects	2,253,436	9,827,243	8,427,243	10,821,507	994,264
Total Expenditures	14,002,265	21,194,541	19,766,382	22,932,059	1,737,518
Surplus/(Deficit)	3,978,664	(1,981,974)	(3,653,613)	(1,988,532)	(6,558)
Ending Cash and Investments	10,239,072	8,257,098	6,585,460	4,596,928	(3,660,171)

Glenview Water Fund Revenue Line Item Budget

Revenues	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Licenses & Permits					
420330 - Water/Sewer Connection Charges	133,859	85,000	95,000	85,000	-
420335 - Water Meter	1,632	2,000	2,000	2,000	-
420340 - Water Permit	795	700	700	700	-
Total Licenses & Permits	136,286	87,700	97,700	87,700	-
Charges For Services					
440105 - Water Charges	16,752,364	15,225,200	15,091,142	15,956,359	731,159
440115 - Water for Construction	77,953	15,000	15,000	15,000	-
440120 - Turn on Charge	640	800	800	800	-
440425 - Reimbursements	10,724	-	9,174	-	-
480270 - Insurance Recoveries	28,605	-	-	-	-
Total Charges For Services	16,841,681	15,241,000	15,116,116	15,972,159	731,159
Intergovernmental Income					
450135 - ARPA Grant Proceeds	-	3,000,000	-	2,900,000	(100,000)
Total Intergovernmental	-	3,000,000	-	2,900,000	(100,000)
Investment Income					
460110 - Interest Savings	364	-	1,790	360	360
460120 - Interest-Investment	1,994	1,000	68,000	88,000	87,000
Total Investment Income	2,359	1,000	69,790	88,360	87,360
Other Revenues					
470955 - Late Payment Fees	205,363	216,041	170,000	216,041	-
470999 - Miscellaneous Revenue	7,059	10,000	1,200	10,000	-
Total Other Revenues	212,422	226,041	171,200	226,041	-
Transfers In					
490520 - Transfer From Wholesale Water Func	617,000	629,340	629,340	1,641,927	1,012,587
490540 - Transfer From Sewer Fund	103,139	-	-	-	-
490755 - Transfer From SSA Fund	39,438	27,486	28,624	27,340	(146)
Total Transfers In	759,577	656,826	657,964	1,669,267	1,012,441
Total Water Fund Revenues	17,980,929	19,212,567	16,112,770	20,943,527	1,730,960

Glenview Water Fund Expenditure Line Item Budget

Glenview Water Fund	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Personnel					
511110 - Regular Salaries	2,002,802	1,889,549	1,850,039	2,053,678	164,129
511120 - Part Time Salaries	8,053	6,190	3,298	3,091	(3,099)
511130 - Temporary/Seasonal Salaries	18,261	57,820	57,820	59,972	2,152
511210 - Overtime Salaries	215,011	211,485	211,485	212,507	1,022
511240 - Longevity Pay	27,845	29,652	29,652	31,051	1,399
511270 - Vacation Buy Back	2,749	2,750	-	2,500	(250)
512110 - Deferred Comp	1,556	2,568	1,784	4,899	2,331
512120 - Auto Allowance	1,813	3,696	1,894	5,436	1,740
514110 - FICA Payments	165,584	169,402	163,409	180,213	10,811
514210 - IMRF Payments	272,511	217,158	209,325	170,312	(46,846)
514212 - Pension Expense - IMRF/GASB 68	(336,932)	-	-	-	-
514213 - GASB 75 OPEB Expense	4,237	-	-	-	-
514410 - Health Insurance	371,159	376,964	376,963	398,009	21,045
515700 - Certification Pay	2,250	2,000	2,000	2,000	-
Total Personnel	2,756,900	2,969,234	2,907,669	3,123,668	154,434
Contractual					
521140 - Audit Services	3,686	3,518	3,229	4,547	1,029
521150 - Bank Service Charges	85,121	67,160	67,160	85,431	18,271
521205 - Finance & Accounting Services	67,467	66,723	66,723	68,725	2,002
521215 - Information Technology Services	34,570	41,980	41,980	45,596	3,616
521290 - Other Professional Service	204,008	197,936	197,936	257,394	59,458
521295 - PW Outsourced Svcs & Contract Mgmt	226,681	292,150	292,150	145,331	(146,819)
521540 - Outside Litigation	2,156	2,150	3,120	6,450	4,300
522115 - Cell Phone Service & Equipment	6,896	8,016	8,016	7,860	(156)
522120 - Document Destruction	87	100	100	103	3
522125 - Dues, Memberships, Subscriptions	4,079	3,228	3,228	3,260	32
522145 - Postage	33,770	21,871	27,490	32,640	10,770
522150 - Printing And Publishing	1,119	1,500	1,500	1,500	-
522155 - Rentals	1,568	4,050	4,150	4,250	200
522160 - Software Licensing	60,971	85,940	85,940	87,756	1,816
522170 - Telephone	6,551	7,248	7,248	7,677	429
522210 - Building Maintenance	25,709	24,080	24,080	26,475	2,395
522215 - Building Repairs	14,000	13,000	13,000	13,000	-
522225 - Electrical Repairs	-	500	500	500	-
522240 - Gas Detector Maintenance	650	1,413	1,413	1,463	50
522245 - Grounds Maintenance	1,700	2,210	2,210	2,276	66
522260 - Mechanical Repairs	1,614	11,000	11,000	13,800	2,800
524025 - East Pump Station Operations	6,993	9,575	9,575	9,575	-
524040 - Pw Disposal Fees	77,024	119,524	119,524	127,043	7,519
524046 - Locates	126,860	109,945	109,945	122,500	12,555
524060 - Supply And Metering	-	3,000	3,000	3,100	100
524070 - Water Distribution Costs	302,170	431,254	431,254	356,289	(74,965)
524075 - Water Purchases	4,087,843	3,886,943	3,846,674	3,957,767	70,824
524080 - Pump Station Operations	3,863	7,000	7,000	8,000	1,000
Total Contractual	5,387,154	5,423,014	5,389,145	5,400,308	(22,706)
Commodities					
531020 - Asphalt	125,154	142,536	142,536	148,399	5,863
531021 - Concrete	127,770	134,203	134,203	139,572	5,369
531025 - Audio Visual Supplies	-	250	250	415	165
531030 - Batteries	522	160	160	160	(0)
531060 - Computer Supplies	-	-	-	375	375
531070 - Computer/Printer/Copier Toner	1,687	1,600	1,600	2,125	525
531080 - Electronic Eqpt & Supplies	1,650	5,376	5,376	1,701	(3,675)

Glenview Water Fund	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
531100 - Fuel	115	1,000	1,000	2,000	1,000
531135 - Limestone	55,188	54,768	54,768	56,406	1,638
531136 - Topsoil	12,439	12,282	15,000	12,646	364
531145 - Natural Gas	14,084	14,175	21,175	32,649	18,474
531155 - Operational Supplies	136,099	160,458	179,458	181,420	20,962
531176 - Hydrants	24,539	24,512	31,000	31,000	6,488
531205 - Safety Equipment	1,884	5,454	5,454	5,454	-
531230 - Uniforms/Shoes	6,654	5,432	7,500	7,078	1,646
531235 - Electricity	268,945	220,000	250,000	362,270	142,270
535050 - Other Supplies Tools	-	-	-	2,450	2,450
Total Commodities	776,732	782,206	849,480	986,120	203,914
Other Charges					
540031 - Loan Interest	80,521	63,854	63,854	43,601	(20,253)
540110 - Depreciation	1,461,022	-	-	-	-
540195 - Bad Debt Expense	5,725	-	-	-	-
540225 - Loan Principal	-	1,012,640	1,012,640	801,673	(210,967)
540300 - Training	5,461	16,860	16,860	18,247	1,387
Total Other Charges	1,552,728	1,093,354	1,093,354	863,521	(229,833)
Capital Outlay					
Interfund Charges					
560010 - CERF Charges	148,046	154,271	154,271	184,252	29,981
560040 - FRRF Charges	683,136	398,679	398,680	1,017,501	618,822
560070 - General Liability Insurance	171,705	194,115	194,115	245,439	51,324
560090 - MERF Charges	132,796	123,088	123,088	139,808	16,720
560095 - MERF Accident Charges	1,504	-	-	-	-
560100 - Risk Management Fixed Charges	138,129	229,337	229,337	149,935	(79,402)
Total Interfund Charges	1,275,316	1,099,490	1,099,491	1,736,935	637,445
Capital Projects					
572019 - 2019 Capital Projects	39,660	-	-	-	-
572020 - 2020 Capital Projects	191,055	-	-	-	-
572021 - 2021 Capital Projects	2,022,721	43,100	43,100	-	(43,100)
572022 - 2022 Capital Projects	-	9,784,143	8,384,143	1,400,000	(8,384,143)
572023 - 2023 Capital Projects	-	-	-	9,421,507	9,421,507
Total Capital Projects	2,253,436	9,827,243	8,427,243	10,821,507	994,264
Glenview Water Fund Total	14,002,265	21,194,541	19,766,382	22,932,059	1,737,518

Glenview Water Fund

The Glenview Water Fund (“Water Fund”) is an enterprise fund which means the fund operates as a business and user charges are the main source of revenue, as opposed to taxes or other general revenues. This fund is used to account for the revenue and expense activities associated with the delivery of water to customers. The Village’s water source is Lake Michigan, and is treated and delivered through the Village of Wilmette.

The Glenview Water Fund includes operational activities performed by the following departments: Public Works, Management 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 Management Services Department performs support activities to assist with service operations and the overall management and administration of the fund and its associated operations. These activities include responding to water and sewer customer inquiries, water and sewer billing, accounts payable, payroll, financial support, information technology support, geographic information system (GIS) mapping, and general management and administration. 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 16,320 customers, 1,630 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	2022 Budget	2023 Budget
	\$85,000	\$85,000

Accounts for charges assessed to a homeowner or a business that wishes to connect to the Village water system. A connection charge is assessed per the Village’s Municipal Code and then a permit is issued for construction. Applicants are charged as provided in section 30-1 of the Municipal code, in addition to paying all fees for materials and labor related to such connections at the time the application is made.

Total revenues from connection charges vary depending on the number of homeowners or businesses that are connecting to the Village’s water system in a given year. Based on an analysis of prior year and year-to-date receipts, the Village is budgeting \$85,000 in Water Connection Charges.

	2020	2021	2022 Estimate	2023 Budget
Water Connection Charges	\$83,626	\$133,859	\$95,000	\$85,000
Percentage Change	-	60.07%	(29.03%)	(10.53)

Water Meter 420335	2022 Budget	2023 Budget
	\$2,000	\$2,000

Accounts for water meters used for construction by residents, but not returned to the Village. There is a \$96 fee for each water meter that is not returned. Based on past years, the Village estimates that approximately twenty water meters used by residents for construction will not be returned, resulting in a 2023 budget of \$2,000.

Water Permit 420340	2022 Budget	2023 Budget
	\$700	\$700

Accounts for fire hydrant meter permits to provide convenient access to water from fire hydrants to qualified applicants. Applicants are charged a \$35.00 hydrant permit fee. The Village’s 2023 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 2023, resulting in a budget of \$700.

Charges for Services

Water Charges 440105	2022 Budget	2023 Budget
	\$15,225,200	\$15,956,359

Accounts for charges for the delivery of water including residential, commercial, government, industrial and municipal customers that are connected to the Village’s water supply. The Village’s water customer base includes approximately 16,320 customers, 1,630 of whom are in unincorporated Glenview. Approximately 95% of customers are residential, 4% commercial, and 1% industrial, government and municipal customers. All Glenview customers are billed quarterly.

The Village of Glenview purchases potable Lake Michigan water pumped from the Village of Wilmette for \$1.87/1,000 gallons. The percentage of gallons purchased from the Village of Wilmette that have been billed to customers by the Village is detailed as follows:

	GALLONS PURCHASED					
	2018	2019	2020	2021	2022 Est.	2023 Est.
January	172,871,770	145,607,950	139,713,680	128,781,660	145,301,240	137,932,193
February	142,513,860	136,460,630	124,141,820	172,960,040	129,543,120	142,214,993
March	140,970,683	128,495,920	143,109,600	138,699,390	134,828,220	138,879,070
April	150,853,134	145,726,100	133,947,350	148,729,320	124,331,810	135,669,493
May	175,863,776	151,556,020	128,356,050	211,784,230	176,386,620	172,175,633
June	180,266,995	145,395,490	219,526,030	241,891,960	222,147,020	227,857,003
July	267,787,124	266,700,890	269,796,120	227,142,400	220,686,000	239,209,840
August	243,400,183	236,597,630	286,786,190	264,948,330	262,777,383	271,503,968
September	175,835,796	189,006,140	210,854,460	232,851,650	210,904,083	218,203,398
October	166,005,130	146,545,160	154,907,060	147,734,480	149,728,900	150,790,147
November	134,604,090	145,973,690	136,326,730	142,900,000	141,733,473	140,320,068
December	141,448,290	128,110,700	154,208,420	128,765,590	137,028,237	140,000,749
	2,092,420,830	1,966,176,320	2,101,673,510	2,187,189,050	2,055,396,107	2,114,756,556
Percentage Billed	90.96%	90.80%	88.50%	90.18%	90.40%	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 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 2021, 2022, and 2023 are detailed in the table below which shows that the goal was met in 2022:

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

Water Charges are budgeted to be \$15,956,359 in 2023, which is \$865,217 higher than the 2022 estimated revenues. The budgeted amount takes an average of the previous three years' water usage.

Water for Construction 440115	2022 Budget	2023 Budget
	\$15,000	\$15,000

Accounts for charges assessed to customers for water equipment used for construction. These charges fluctuate depending the amount and type of construction conducted in the Village each year. Since 2014, the Village has received between \$4,000 and \$56,000 in annual receipts due to large, one-time payments for water equipment that are made on an inconsistent basis. In light of this, the Village is budgeting \$15,000 in receipts for 2023.

	2020	2021	2022 Estimate	2023 Budget
Water for Construction	\$34,862	\$77,953	\$15,000	\$15,000
Percentage Change	(18.38%)	123.61%	(80.76%)	-

Turn on Charge 440120	2022 Budget	2023 Budget
	\$800	\$800

Accounts for charges assessed to customers to turn-on and turn-off the water supply. A \$40 service fee is applied to a resident's account per trip for any visit resulting from the nonpayment of the water or sewer charges. The reinstatement fee varies depending on when the payment is made and when the water is to be turned on.

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)

ARPA Grant Proceeds 450135	2022 Budget	2023 Budget
	\$3,000,000	\$2,900,000

Accounts for revenue received from the American Rescue Plan Act (ARPA) to provide economic stimulus for COVID-19 relief.

Investment Income

Interest – Savings 460110	2022 Budget	2023 Budget
	\$0	\$360

Accounts for interest income from the Village’s savings accounts at Busey 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 2023 budget is \$360.

Interest – Investment 460120	2022 Budget	2023 Budget
	\$1,000	\$88,000

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Rates have begun to recover from pandemic levels, so expected interest income has increased. Based on the anticipated interest rates and investable funds, the Village’s 2023 budget is \$88,000.

Other Revenues

Late Payment Fees 470955	2022 Budget	2023 Budget
	\$216,041	\$216,041

Accounts for late fees assessed to water bills that are not paid by the due date. Based on historical fees, the Village is budgeting \$216,041 in 2023.

	2020	2021	2022 Estimate	2023 Budget
Late Payment Fees	\$149,202	\$205,363	\$170,000	\$216,041
Percentage Change	(30.84%)	37.64%	(17.22%)	27.08%

Miscellaneous Revenue 470999	2022 Budget	2023 Budget
	\$10,000	\$10,000

Accounts for revenue derived from various sources such as a portion of the water meter equipment and usage charges (the charges are split between the Water for Construction and Miscellaneous Revenue accounts), a \$25 service charges applied to a customer’s account for each check that is returned or ACH payment that is not honored by the bank and a \$25 service fee applied to a customer’s account each time a water service shut-off notice is issued to the service address.

Transfers In

Transfer from Wholesale Water Fund 490520	2022 Budget	2023 Budget
	\$629,340	\$1,641,927

Accounts for a \$641,927 transfer from the Wholesale Water Fund for the pro rata share of the operating and maintenance Water Fund costs that are incurred in the service of delivering water to wholesale water customers. The 2023 budget is up from 2022 due to the planned 2% annual increase. Also accounts for a \$1,000,000 transfer from the Wholesale Water Fund to support the approved Water Strategic Plan.

Transfer from SSA Fund 490755	2022 Budget	2023 Budget
	\$27,486	\$27,340

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

Expenditures

Personnel

Regular Salaries 511110	2022 Budget	2023 Budget
	\$1,889,549	\$2,053,678

Accounts for the portion of the salary expense for the full-time positions listed below allocated to the Water Fund. The 2023 budget includes a 2.5% merit pay increase for non-union employees and a 3.0% increase for union positions. The 2023 budget decreased by three positions (Resolution Center Supervisor, Management Analyst I, and Management Analyst II) and increased by four positions (Customer Service Representative, two Assistants to the Village Manager, and Director of Public Works).

Salary Allocation by Fund						
Position	Corp	Waukegan /Golf TIF	Water	Wholesale Water	Sanitary Sewer	Other Funds
Village Manager	91%	-	3%	5%	1%	-
Deputy Village Manager	75%	-	10%	10%	5%	-
(3) Assist. to the Village Mgr.	40%	-	30%	5%	5%	Ins. & Risk – 15% FRRF – 5%
Special Projects Mgr.	80%	-	10%	10%	-	-
Dir. of Management Services	66%	-	3%	-	1%	Ins. & Risk – 30%

Deputy Dir. of Management Services	91%	WGT - 5%	3%	-	1%	-
Utility Billing Representative	-	-	90%	-	10%	-
Customer Service Representative	90%	-	7.5%	-	2.5%	-
(3) Customer Serv. Rep. II	80%	-	15%	-	5%	-
Director of Public Works	25%	-	59%	2%	9%	FRRF – 5%
Deputy Dir. of Public Works	25%	-	59%	2%	9%	FRRF – 5%
Management Analyst	40%	-	30%	5%	5%	Ins. & Risk – 15% FRRF – 5%
Executive Assistant	29%	-	58%	4%	9%	-
Public Works Superintendent	29%	-	58%	4%	9%	-
(5) PW Supervisor	29%	-	58%	4%	9%	-
(2) Field Inspector	29%	-	58%	4%	9%	-
(19) MEO	29%	-	58%	4%	9%	-
Dir. of Community Development	78%	-	15%	-	7%	-
Engineering Division Manager	60%	-	25%	-	15%	-
Engineering Project Manager	60%	-	25%	-	15%	-
Sanitarian	95%	-	5%	-	-	-

Part-Time Salaries 511120	2022 Budget	2023 Budget
	\$6,190	\$3,091

Accounts for a portion of the salary expense for one part-time Customer Service Representative, a decrease of one from the prior year. The 2023 budget includes a 2.5% merit increase.

Temporary/Seasonal Salaries 511130	2022 Budget	2023 Budget
	\$57,820	\$59,972

Accounts for a portion of the cost of four (4) winter seasonal employees and four (4) summer seasonal interns to assist with Public Works core service delivery. These positions are allocated as such: 29% to the Corporate Fund, 58% to the Water Fund, 4% to the Wholesale Water Fund, and 9% to the Sanitary Sewer Fund.

Overtime Salaries 511210	2022 Budget	2023 Budget
	\$211,485	\$212,507

Accounts for a portion of the overtime salary expense for non-exempt personnel allocated to the Water Fund. The 2023 budget is based on the Village’s hybrid model that leverages the value of in-house PW staff and outside contractors through outsourcing to perform typical PW functions such as locate services, hydrant flushing, valve exercising, etc. This is based on a three-year average. Overtime for Resolution Center staff (\$2,007) includes two hours per month for the utility billing clerk to respond to unforeseen billing issues and two hours per month for four customer service representatives for special events or emergency call backs.

Longevity Pay 511240	2022 Budget	2023 Budget
	\$29,652	\$31,051

Longevity is paid to union employees per the union contract with 7 or more years of service hired prior to 1/1/15 (15 employees) and non-union non-exempt employees per the employee handbook with 7 or more years of service hired prior to 7/17/2012 (11 employees). Longevity amounts are included in union contracts and the employee handbook at a specific point in time and are increased annually based on the annual September change in CPI. The estimated change in CPI is 9% based on current trends. Longevity is allocated across funds in the same proportions as regular salaries.

Vacation Buy Back 511270	2022 Budget	2023 Budget
	\$2,750	\$2,500

Accounts for the vacation time compensation paid to employees for a certain number of accrued and unused vacation hours in accordance with the Employee Handbook and union contracts. The 2023 budget is based on review of program participation in prior years.

Deferred Compensation 512110	2022 Budget	2023 Budget
	\$2,568	\$4,899

Accounts for a portion of deferred compensation paid to the Village Manager, Deputy Village Manager, Director of Management Services, Director of Community Development, and Director of Public Works at 3% of base salary per the Employee Handbook. The 2023 budget is up from the 2022 budget due to the addition of the Director of Public Works position to the Water Fund.

Auto Allowance 512120	2022 Budget	2023 Budget
	\$3,696	\$5,436

Accounts for a portion of the auto allowance as the regular salary allocation paid to the Village Manager, Deputy Village Manager, Director of Management Services, Director of Community Development, and Director of Public Works per the employee handbook. The 2023 budget is up from the 2022 budget due to the addition of the Director of Public Works position to the Water Fund.

FICA Payments 514110	2022 Budget	2023 Budget
	\$169,402	\$180,213

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

IMRF Payments 514210	2022 Budget	2023 Budget
	\$217,158	\$170,312

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2023 employer rate is 7.39% of IMRF wages which include salaries, OT wages, vacation

and sick buy back, longevity and deferred compensation. The 2023 rate is 24% lower than the 2022 rate of 9.73% primarily due to positive investment results.

Health Insurance 514410	2022 Budget	2023 Budget
	\$376,964	\$398,009

Accounts for a portion of health insurance, dental insurance, and insurance opt-out incentive for eligible personnel. The Village offers employees a choice between two health insurance plans which include an HMO option and a PPO option. The HMO rates increased 1.0% and the PPO rates increased 4.7%.

Certification Pay 515700	2022 Budget	2023 Budget
	\$2,000	\$2,000

Accounts for the certification pay for employees maintaining a water license.

Contractual

Audit Services 521140	2022 Budget	2023 Budget
	\$3,518	\$4,547

Audit services were competitively bid in 2017 and a five-year contract with an optional 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 (see table). Fund specific accounts are charged for special projects such as the annual Waukegan/Golf TIF report and The Glen TIF Compliance Report. The total budget for audit services is \$69,900, with \$4,547 proposed for the Water Fund FY 2023 budget.

Financial Services Fund Allocation	
Corporate Fund	88.50%
Waukegan/Golf TIF Fund	0.50%
Water Fund	6.00%
Wholesale Water Fund	3.00%
Sanitary Sewer Fund	2.00%
	100%

Audit and Related Reporting	Water Fund Allocation	Total Cost	Water Fund Cost
Audit Services (Baker Tilly)	6%	\$53,196	\$3,192
GATA Grant Audit Services (Baker Tilly)	6%	\$1,925	\$116
Single Audit Services/Federal Grant (Baker Tilly)	6%	\$5,577	\$335
State of IL Comptroller’s Report (Baker Tilly)	6%	\$1,320	\$79
Other Post-Employment Benefits Update (Actuary)	15%	\$5,500	\$825
Continuing Debt Disclosure Annual Report (Piper Sandler)	0%	\$1,150	-
TIF Reports (The Glen and Waukegan/Golf)	0%	\$1,232	-
TOTAL		\$69,900	\$4,547

Bank Service Charges 521150	2022 Budget	2023 Budget
	\$67,160	\$85,431

The Village provides various methods to give citizens a range of payment options for commuter parking permits, building permits, Police issued local ordinance violations, ambulance billing and other miscellaneous payments, some of which can be processed online. An annual transaction receipt analysis of accounts charged to each fund began in 2017 to determine the subsequent years fund allocation. Fund allocations (see table) are based on an analysis of receipt activity.

Bank Service Charges Fund Allocations			
	Credit Cards	Checks	Ambulance Fees
Corporate Fund	22%	-	100%
Water Fund	65%	83%	-
Sanitary Sewer Fund	13%	17%	-

Bank Service Charges	Water Fund Allocation	Total Cost	Water Fund Cost
Ambulance credit card fees	0%	\$1,000	-
American Express	65%	\$12,117	\$7,876
Credit cards	65%	\$115,088	\$74,808
Vanco check processing	83%	\$3,310	\$2,747
TOTAL		\$131,515	\$85,431

Finance & Accounting Services 521205	2022 Budget	2023 Budget
	\$66,723	\$68,725

The Village outsourced financial services to Lauterbach & Amen in 2009. The 2023 budget includes comprehensive finance management services provided through 7 full-time on-site staff as well as additional Chief Financial Officer and managerial staff support. The financial charge for service is calculated annually by resource demand across funds. The majority of activity is in the Corporate Fund (88.5%). The remaining 11.5% represents work effort in the other funds. The 2023 budget projects a base contract increase of 3% from the 2022 contract amount, for a total contract value 1,145,411 with the Water Fund allocation being \$68,725 (6% of the total fee).

Information Technology Services 521215	2022 Budget	2023 Budget
	\$41,980	\$45,596

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 (see table). The proposed 2023 Budget includes one-time projects such as upgrades to wireless access within the Village facilities, offsite data back-ups, and storage upgrades.

Technology Fund Allocation	
Corporate Fund	94.00%
Water Fund	5.00%
Sanitary Fund	1.00%

	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 2022 budget proposes \$686,898 for information technology support. Additionally, there are special projects for one-time hardware upgrades such as Storage Upgrades, Antivirus upgrades, and responses to security events totaling \$24,013. The budget anticipates a first phase of transition to a cloud service provider with a total data center service fee of \$25,000, applying the IT funds allocations.</i>	5%	\$911,915	\$45,596
<i>One-Time: Also proposed in FY 2022 is a one-time item to redesign the Village website (which was last updated in 2014) in the total amount of \$82,766, applying the IT fund allocations. Expenses related to transitioning the Village's ERP software (MUNIS) to the cloud environment are in this budget line totaling \$20,919.</i>			

Other Professional Services 521290	2022 Budget	2023 Budget
	\$197,936	\$257,394

Accounts for the service fees for outside firms and agencies that support the work of the Water Fund. This includes services managed by the Management Services Department as well as Public Works. The main variation between FY 2022 and FY 2023 for the technology portion of the budget is due to the completion of the one-time projects and allocation of costs between the Water and Wholesale Funds.

Description	Allocation	Cost	Amount
Municipal GIS Partners, Inc.	5%	\$222,480	\$11,124
GIS Consortium Shared Initiatives	5%	\$6,800	\$340
GIS Hardware/Software	5%	\$6,000	\$300
Document Scanning Contract	5%	\$6,853	\$343
Panda Doc	5%	\$6,918	\$346
Wiring Contract - Electrical wiring for IT	5%	\$2,045	\$100
Microwave Link Maintenance	5%	\$5,465	\$275
Utility Billing Mail and Bill Print Services	83%	\$20,358	\$16,898
Leak alert mailers thru WaterSmart	83%	\$3,000	\$2,490
Envelopes for Water Billing	83%	\$350	\$291
Third Party Consultants for Interface Between Softwares	83%	\$660	\$548
Water Bill Meter Tickets/Forms/Hang Cards	83%	\$850	\$706
SCADA Preventative maintenance, as-needed repairs and consulting (3-year average and contractual)	70%	\$49,740	\$34,818
Preventative maintenance and as-needed repairs for pump stations (contractual agreement)	60%	\$68,250	\$40,950
Water Model Maintenance			\$12,900
Cross connection services (contractual agreement)	100%	\$58,715	\$58,715
Large meter testing (contractual agreement)	77%	\$17,063	\$16,250
Lead Service Line Program	100%	\$60,000	\$60,000
	TOTAL		\$257,394

Public Works Outsourced Services, Contract Management & Engineering Services 521295	2022 Budget	2023 Budget
	\$292,150	\$145,331

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.

Public Works Outsourced Management Fund Allocation Table

	Corporate	Water	Sanitary	Wholesale Water	2023 Budget
Contract Management	(29%) \$19,415	(58%) \$38,831	(9%) \$6,026	(4%) \$2,678	\$66,950
Water Operation Services	-	(80%) \$64,000	-	(20%) \$16,000	\$80,000
Total Cost	\$19,415	\$102,831	\$6,026	\$18,678	\$146,950

Community Development Engineering Services Table

	Corporate	Water	Sanitary	Wholesale Water	Commuter	2023 Budget
Project Management & Grant Coordinator	(60%) \$102,000	(25%) \$42,500	(15%) \$25,500	-	-	\$170,000
Total Cost	\$102,000	\$42,500	\$25,500	-	-	\$170,000

Outsourced Management Water Fund Detail

Description	Unit Measure	Qty	Unit Cost	Total Cost	Water Fund Cost
Contract management for routine monthly maintenance	Monthly	12	\$5,579	\$66,950	\$38,831
Water Operator	Hourly	481	\$166	\$80,000	\$64,000
Project Management & Grant Coordinator	Hourly	1,360	\$119	\$170,000	\$42,500
TOTAL				\$316,950	\$145,331

Outside Litigation 521540	2022 Budget	2023 Budget
	\$2,150	\$6,450

Accounts for costs related to the preparation and consultation for collective bargaining, as well as day to day questions related to recently implemented legislation, interpretation and application of Village policy. The 2023 budget of \$15,000 is allocated as such: Corporate Fund (45% or \$6,750), Water Fund (43% or \$6,450), and the Sanitary Sewer Fund (12% or \$1,800).

Cell Phone Service & Equipment 522115	2022 Budget	2023 Budget
	\$8,016	\$7,860

The FY 2023 budget of \$7,860 for cell phones and equipment is based on the fiscal year 2022 projection. The charges are allocated across funds based on general technology resource demands. The Water Fund allocation is 5%. In preparation of the 2023 budget staff reviewed actual usage and new service requests and budgeted slightly lower for 2023.

Cell Phone Service	2022 Budget	2023 Budget
Cellular service for phones and field computers (Verizon)	\$7,502	\$7,300
Cellular emergency phones and Board Epacket service (AT&T)	\$450	\$500
Payphone service at depot stations (Pacific Telemanagement)	\$64	\$60
TOTAL	\$8,016	\$7,860

Document Destruction 522120	2022 Budget	2023 Budget
	\$100	\$103

The FY 2023 total budget of \$2,060 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 portion is 5%, or \$100 of the total budget.

Dues, Memberships, Subscriptions 522125	2022 Budget	2023 Budget
	\$3,228	\$3,260

Accounts for the participation in various organizations. The budget is based on annually confirming dues with each organization. These memberships provide services such as training, professional development, and useful information related to the profession.

Description	Amount
American Water Works Association (AWWA) Department Membership	\$3,200
Water Operator Certification	\$60
TOTAL	\$3,260

Postage 522145	2022 Budget	2023 Budget
	\$31,100	\$32,640

Accounts for \$29,000 (83%) of the total postage cost of \$35,000 for water/sewer utility bills mailed to Village customers by the third-party vendor Third Millennium. There are also costs budgeted in this account for postage related to water/sewer utility bill mailings processed through the Village's postage machine. Additional costs identified to be: \$570 of the Village's postage machine lease, \$117 of the postage machine supplies and \$2,953 of the postage cost from Corporate Fund.

Printing and Publishing 522150	2022 Budget	2023 Budget
	\$1,500	\$1,500

Accounts for the cost of printing and publishing lead hangers, door tag notifications, meter tickets, and maps. Staff estimates 2023 expenditures will be \$1,500, consistent with the FY 2022 budget and based on a four-year average.

Rentals 522155	2022 Budget	2023 Budget
	\$4,050	\$4,250

Accounts for the Metra easement rental for the Right-of-way along Depot street in the CBD and as-needed equipment rentals.

Software Licensing 522160	2022 Budget	2023 Budget
	\$85,940	\$87,756

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 Tyler Public Safety software is offset through Joint Dispatch revenue.

The FY 2023 software budget includes ongoing support of MUNIS SaaS (Software as a Service); telephones; dispatch software solution to interface Glenview’s Computer Aided Dispatch software to neighboring jurisdiction’s Computer Aided Dispatch software; police ALJ software; and O365;. New Software requests total approximately \$160,000 and include Payroll, Performance Metric tracking, and updated offsite data back-up for disaster recover. Additionally, staff has budgeted 7-10% increases for core software packages such as MUNIS, O365, and Talentspace (SABA performance tracking software).

Description	Water Fund Allocation	Total Cost	Water Fund Cost
General Village-Wide Software	Varies	\$197,056	\$9,483
Geographic System Information (GIS) Software - GISSW	5%	\$4,300	\$230
Office Software - OFFSW	Varies	\$370,828	\$17,878
Network Software - NETSW	Varies	\$118,549	\$5,624
Tyler Munis Software - MUNSW	Varies	\$371,282	\$18,981
Public Works Software - PWSW	Varies	\$17,104	\$847
Timekeeping Software - TIME	Varies	\$18,408	\$671
GovIT Consortium Software - GOVIT	Varies	\$38,360	\$1,920
Glenview Public Television - GVTV	Varies	\$2,585	\$122
Core & Main Software	100%	\$32,000	\$32,000
TOTAL			\$87,756

Telephone 522170	2022 Budget	2023 Budget
	\$7,248	\$7,677

The FY 2023 budget for general telephone service, 911 lines, and fiber connection charges is for the Village and its Dispatch partners. The budget was projected based on the projection of FY 2022 expenditures. The charges are allocated across funds based on general technology resource demands. Joint Dispatch charges are offset by Joint Dispatch revenue. The total FY 2023 budget is \$343,995. Dispatch revenue accounts for \$190,463 of the total budget. The Water Fund supports 5% of the remaining \$153,532.

Description	Water Fund Allocation	Total Cost	Water Fund Cost
General Village-wide Telephone and Internet services	5%	\$153,532	\$7,677
TOTAL		\$153,532	\$7,677

Building Maintenance 522210	2022 Budget	2023 Budget
	\$24,080	\$26,475

Accounts for maintenance costs of Village-owned facilities including but not limited to the following:

Description	Contractor	Contract Term	Unit Measure	2022 Budget	2023 Budget
Backflow Testing and Repairs	DeFranco Plumbing	2022-2023	Annual	\$980	\$1,500
Custodial Services (5% of contract)	Advanced Cleaning	2022-2023	Monthly	\$11,500	\$11,845
Fire Protection	Fox Valley	Quoted Annually	Annual	\$1,700	\$1,700
Generator Preventative Maintenance (30% of contract)	Midwest Power	2022-2025	Monthly	\$9,300	\$10,830
Pump Inspection	N/A	N/A	Annual	\$600	\$600
TOTAL				\$24,080	\$26,475

Building Repairs 522215	2022 Budget	2023 Budget
	\$13,000	\$13,000

Accounts for repairs at pump station facilities. Based on a three-year average and estimated future work, staff estimates 2023 expenditures will be \$13,000.

Electrical Repairs 522225	2022 Budget	2023 Budget
	\$500	\$500

Accounts for testing and calibration of utility locate devices and 2% of the cost of electrical repairs of facilities. Based on a three-year average, staff estimates 2023 expenditures will be \$500.

Gas Detector Maintenance & Repairs 522240	2022 Budget	2023 Budget
	\$1,413	\$1,463

Accounts for payments for gas meter maintenance at the Village’s East and West pumps. Based on a three-year average and allocations between the Water, Sanitary and Wholesale Funds.

Grounds Maintenance 522245	2022 Budget	2023 Budget
	\$2,210	\$2,276

Accounts for fence repairs as a result of water system maintenance. Based on a three-year average and a 5% allocation, staff estimates 2023 expenditures will be \$2,276.

Mechanical Repairs 522260	2022 Budget	2023 Budget
	\$11,000	\$13,800

Accounts for as needed repairs and to HVAC equipment, generators, and boilers. Staff estimates 2023 expenditures will be \$13,800. The year over year increase is due to an increase in as-needed repairs to HVAC equipment and generators. Allocation of 30% of repair charges to the Water Fund.

East Pump Station Operations 524025	2022 Budget	2023 Budget
	\$9,575	\$9,575

Accounts for the following services related to the East Pump Station. The 2023 budget is based on the three-year average, contractual rates and allocations between the Water and Wholesale Funds.

Service	2022 Budget	2023 Budget
Cathodic protection services	\$3,830	\$3,830
Water quality lab testing	\$4,596	\$4,596
Vibration pump testing	\$1,149	\$1,149
TOTAL	\$9,575	\$9,575

PW Disposal Fees 524040	2022 Budget	2023 Budget
	\$119,524	\$127,043

Accounts for the hauling of spoil from street sweeping and spoil from street excavations as well as garbage disposal. 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	\$292	\$175,240	\$35,048	\$122,668	\$17,524
Hauling of spoil-asphalt	Tons	27 tons	\$231	\$6,250	\$1,250	\$4,375	\$625
Hauling from Street Sweeping & Garbage Disposal	Average cost	12 pick-ups	\$2,083	\$25,000	\$25,000	\$0	\$0
TOTAL				\$206,490	\$61,298	\$127,043	\$18,149

Locates 524046	2022 Budget	2023 Budget
	\$109,945	\$122,500

Locate Subscription

Accounts for the cost associated with locating underground utilities prior to digging or excavating. The 2023 budget is based on an annual subscription with JULIE locates.

Locates Subscription Fund Allocation table	
Corporate (20%)	\$1,400
Water (50%)	\$3,500
Sanitary (20%)	\$1,400
Wholesale (10%)	\$700
2023 Budget	\$7,000

Locate Services

Accounts for utility locating services performed by a contractor. The estimated annual cost is \$119,000 for the Water Fund.

Locates Services Fund Allocation table	
Corporate (20%)	\$47,600
Water (50%)	\$119,000
Sanitary (20%)	\$47,600
Wholesale (10%)	\$23,800
2023 Budget	\$238,000

Supply & Metering 524060	2022 Budget	2023 Budget
	\$3,000	\$3,100

Accounts for repair service and maintenance of large meters. Based on a three-year average, staff estimates the 2023 expenditures will be \$3,100.

Water Distribution Costs 524070	2022 Budget	2023 Budget
	\$431,254	\$356,289

Accounts for service costs related to distributing water including new outsourcing initiatives of hydrant flushing, valve exercising, hydrant painting, and leak detection as shown below. Costs are based on contractual amounts and allocations between the Water and Wholesale Funds (70% / 30%, respectively). FY 2023 price decrease can be attributed to the decrease in the 24/7 Leak Detection Monitoring Program.

Service	2022 Budget	2023 Budget
Hydrant painting	\$55,277	\$43,000
Leak detection contract (full system leak detection and survey services)	\$22,424	\$20,807
As needed leak detection services outside of contract	\$3,830	\$5,000
24/7 Leak Detection Monitoring (New Program)	\$135,000	\$67,500
Contractor assistance to repair emergency water main breaks	\$137,880	\$142,800
Hydrant flushing	\$36,446	\$38,468
Valve exercising	\$40,397	\$38,714
TOTAL	\$431,254	\$356,289

Water Purchases 524075	2022 Budget	2023 Budget
	\$3,886,943	\$3,957,767

Accounts for an estimate of 2,076,913 units (1,000 gallons) of water which is a four-year average of water gallons purchased at \$1.87 to be purchased from the Village of Wilmette for Glenview’s customers.

Pump Station Operations 524080	2022 Budget	2023 Budget
	\$7,000	\$8,000

Accounts for the annual maintenance of the Village’s pump stations including vibration pump testing (\$1,000) and water quality testing required by the Illinois Environmental Protection Agency (\$7,000).

Commodities

Asphalt 531020	2022 Budget	2023 Budget
	\$142,536	\$148,399

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. Staff anticipates the 2023 asphalt budget to increase in accordance with the previous year’s budget numbers due to global economic factors.

	Corporate	Water	Sanitary	2023 Budget
Hot patch- binder	\$974	\$1,947	\$325	\$3,245
Hot patch - surface	\$1,566	\$3,132	\$522	\$5,220
Cold patch	\$12,880	\$19,320	-	\$32,200
Total cost	\$15,420	\$24,399	\$847	\$40,665

	Tons	Unit Cost	Total
2017	361	\$43	\$15,552
2018	390	\$50	\$19,500
2019	250	\$47	\$11,750
2020	120	\$47	\$5,640
2021	60	\$47	\$2,820
2022	59	\$48	\$2,820
2023	59	\$55	\$3,245

	Tons	Unit Cost	Total
2017	634	\$47	\$29,798
2018	585	\$54	\$31,590
2019	350	\$50	\$17,500
2020	180	\$50	\$9,000
2021	90	\$50	\$4,500
2022	87	\$52	\$4,500
2023	87	\$60	\$5,220

	Tons	Unit Cost	Total
2017	230	\$122	\$28,060
2018	237	\$135	\$32,095
2019	200	\$144	\$28,800
2020	210	\$144	\$30,240
2021	210	\$144	\$30,240
2022	229	\$132	\$30,240
2023	230	\$140	\$32,200

Asphalt repair services

Accounts for asphalt repair services performed by a contractor. The Village utilizes a hybrid model that leverages the value of in-house Public Works staff and outside contractors through outsourcing to perform typical public works functions. This is the second year that these services are being performed by a contractor. The estimated annual cost is \$124,000 for the Water Fund.

Corporate (30%)	\$62,000
Water (60%)	\$124,000
Sanitary (10%)	\$20,667
2023 Budget	\$206,667

Concrete 531021	2022 Budget	2023 Budget
	\$134,203	\$139,572

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

Concrete Repair Fund Allocation Table

	Corporate (65%)	Water (32%)	Sanitary (3%)	2023 Budget
Sidewalk	\$95,694	\$47,110	\$4,417	\$147,219
Curb	\$29,468	\$14,508	\$1,359	\$45,335
Driveway	\$10,131	\$4,988	\$468	\$15,587
Pavement Patch	\$77,893	\$38,346	\$3,595	\$119,835

Utility Restoration	\$70,320	\$34,620	\$3,246	\$108,187
Total	\$283,506	\$139,572	\$13,085	\$436,163

Audio Visual Supplies 531025	2022 Budget	2023 Budget
	\$250	\$415

Accounts for the supplies for the Glenview TV production. Each year GVTV provides an updated equipment request to support annual programming. The 2023 budget includes replacement of a camcorder (\$7,600) and audio-visual programming for the AMX system (\$700) for a total amount of \$8,300. The 2023 Water Fund budget represents 5% of the \$8,300 total.

Batteries (Specialized) 531030	2022 Budget	2023 Budget
	\$160	\$160

Accounts for battery backup uninterruptible power supply (UPS) batteries for computer equipment which provides power in the event of a main power failure. The budget is based on replacing one larger unit per year.

Computer Supplies 531060	2022 Budget	2023 Budget
	\$0	\$375

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 2023 Water Fund budget represents 5% of the \$7,500 total budget.

Computer/Printer/Copier Toner 531070	2022 Budget	2023 Budget
	\$1,600	\$2,125

Accounts for maintenance and supplies for copiers and plotters. The 2023 Water Fund budget represents 5% of the \$42,500 total budget.

Electronic Equipment & Supplies 531080	2022 Budget	2023 Budget
	\$5,376	\$1,701

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, Kronos Time Clocks, Voice-over IP and conference phone replacements, and leasing of GPS hardware/software. This account also includes network switches/hardware to support Joint Dispatch, and various pieces of equipment to support GVTV.

Fuel 531100	2022 Budget	2023 Budget
	\$1,000	\$2,000

Accounts for fuel for the Rugen and West Lake pump stations. Based on a three-year average, staff expects 2023 expenditures will be \$2,000.

Limestone (CA-7) 531135	2022 Budget	2023 Budget
	\$54,768	\$56,406

Accounts for aggregate delivery services for limestone material which is used for property restorations.

Limestone Allocation	
2023 Budget	\$70,510
Corporate (10%)	\$7,052
Water (80%)	\$56,406
Sanitary (10%)	\$7,052

Limestone Purchases			
	Tons used	Unit Cost	Total cost
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
2021	4,200	\$16.30	\$68,460
2022	4,200	\$16.30	\$68,460
2023	4,200	\$16.79	\$70,510

Topsoil 531136	2022 Budget	2023 Budget
	\$12,282	\$12,646

Accounts for topsoil and sand used for property restorations.

Topsoil Allocation	
2023 Budget	\$15,808
Corporate (10%)	\$1,581
Water (80%)	\$12,646
Sanitary (10%)	\$1,581

Topsoil Purchases			
	21-ton truckload used	Unit Cost	Total cost
2017	48	\$393.17	\$18,479
2018	35	\$410	\$14,357
2019	38	\$400	\$15,200
2020	38	\$400	\$15,200
2021	38	\$404	\$15,352
2022	38	\$404	\$15,352
2023	38	\$416	\$15,808

Natural Gas 531145	2022 Budget	2023 Budget
	\$14,175	\$32,649

Accounts for a portion of the cost of natural gas for pump station facilities. Based on a three-year average and an increase in natural gas costs, staff estimates the 2023 expenditures to increase by over 130% due to global economic factors and the unstable supply and demand of natural gas.

Operational Supplies 531155	2022 Budget	2023 Budget
	\$160,458	\$181,420

Accounts for supplies for maintenance of facilities such as batteries, sodium hypochlorite, water testing equipment, and pump house supplies. These items are allocated in both Water and Wholesale Water funds (90% / 10%, respectively). The 2023 budget is based on the three-year average. FY 2023 budget will increase in accordance with rising costs stemming from global economic factors affecting supply and demand of water replacement parts.

Description	2022 Amount	2023 Amount
Hardware and small tools	\$7,660	\$7,993
East pump station maintenance and repair	\$3,830	\$3,945
East pump station - Sodium hypochlorite for disinfecting the water at pumping stations	\$5,362	\$5,523
East pump station - Equipment and repair parts	\$5,362	\$5,523
Water distribution - Water repair and replacement parts (structures, lids, and sleeves)	\$73,536	\$86,536
Water supply and metering - Replacement meters and transmitters	\$30,000	\$33,762
Water supply and metering - Meters and Transmitters for new developments	\$24,750	\$26,988
West pump station - Sodium hypochlorite	\$3,830	\$4,000
West pump station - Equipment and repair parts	\$3,830	\$4,000
West pump station maintenance and repair	\$2,298	\$3,150
TOTAL	\$160,458	\$181,420

Hydrants 531176	2022 Budget	2023 Budget
	\$24,512	\$31,000

Accounts for the maintenance, repairs and replacement parts for the Village's hydrants. Based on a three-year average, staff estimates the 2023 expenditures will be \$31,000.

Safety Equipment 531205	2022 Budget	2023 Budget
	\$5,454	\$5,454

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 2023 expenditures will be \$7,120 of which \$5,454 is allocated to the Water Fund.

Description	Total Cost	Water (~77%)	Wholesale (~23%)
Prescription safety glasses (2 @ \$35 each)	\$70	\$54	\$16
Barricades and cones	\$4,950	\$3,792	\$1,158
Gloves, protective eyewear, and disinfection supplies and high visibility vests	\$900	\$689	\$211
Safety upgrades or supplies for safety improvements or minor repairs	\$500	\$383	\$117
First aid kits and supplies	\$700	\$536	\$164
TOTAL	\$7,120	\$5,454	\$1,666

Uniforms Shoe 531230	2022 Budget	2023 Budget
	\$5,432	\$7,078

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

Electricity 531235	2022 Budget	2023 Budget
	\$220,000	\$362,270

Accounts for electricity for four pumping stations, four interconnections and one elevated tank. The 2023 budget is based on a three-year average. Staff estimates that a 60% increase will be needed to cover electricity purchases in FY 2023 due to cost increases stemming from global economic factors affecting supply and demand of electricity.

Other Charges

Loan Interest 540031	2022 Budget	2023 Budget
	\$63,854	\$43,601

On May 1, 2015, the Village agreed to borrow up to \$7,333,416 from Glenview State Bank (Busey 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 2023 budget amount is \$48,446 with the Water Fund allocation being \$43,601.

Loan Principal 540225	2022 Budget	2023 Budget
	\$1,012,640	\$801,673

On May 1, 2015, the Village agreed to borrow up to \$7,333,416 from Glenview State Bank (Busey 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 2023 budget amount is \$890,748 with the Water Fund allocation being \$801,673.

Training 540300	2022 Budget	2023 Budget
	\$16,860	\$18,247

Accounts for employee development and professional development in specific areas. The training enhances the employees' career and develops additional skills for the benefit of the organization and the residents served.

	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Professional seminars	20	\$150	\$3,000	\$100	\$2,000	\$5,000
CDL renewals	6	\$60	\$360	-	-	\$360
Illinois Public Service Institute	2	\$750	\$1,500	\$1,250	\$2,500	\$4,000
IL. American Water Works Association annual conference	2	\$350	\$700	\$900	\$1,800	\$2,500

	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Safety Training	5	\$1,000	\$5,000	-	-	\$5,000
MUNIS PACE Training	1	\$305	\$305	-	-	\$305
Business Application Training	1	\$150	\$150	-	-	\$150
Security Awareness Training	1	\$932	\$932	-	-	\$932
TOTAL FOR TRAINING AND TRAVEL						\$18,247

Interfund Charges

CERF Charges 560010	2022 Budget	2023 Budget
	\$154,271	\$184,252

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	2022 Budget	2023 Budget
	\$398,679	\$1,017,501

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. The increase in the FRRF charges is due to significant water related projects within the next ten years in support of the Water Strategic Plan.

General Liability Insurance 560070	2022 Budget	2023 Budget
	\$194,115	\$245,439

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

MERF Charges 560090	2022 Budget	2023 Budget
	\$123,088	\$139,808

Accounts for charges from the Municipal Equipment Repair Fund (MERF) for maintenance and repair of Water Fund vehicles.

Risk Management Fixed Charges 560100	2022 Budget	2023 Budget
	\$229,337	\$149,935

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

Capital Projects

Capital Projects 572022 & 572023	2022 Budget	2023 Budget
	\$8,752,243	\$10,821,50

Accounts for the capital project expenditures allocated to the Water Fund. The 2023 budget includes design services, road reconstruction projects, stormwater projects, and water system projects.

Design Services	Amount
Road Design (B&W)	\$356,860
CIP Inspections (B&W)	\$356,860
CIP Project Management (B&W)	\$133,823
Total Design Services	\$847,543
<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>	
Linneman Street (Larkdale Drive to Elm Street)	\$572,000
Redbud Lane (Blackthorn Drive to Basswood Circle)	\$107,000
Blackthorn Drive (Sequoia Trail to Silverwillow Drive)	\$391,000
Spruce Street (Henley Street to Linneman Street)	\$152,000
Spruce Street (Glenview Road to Fir Street)	\$545,000
Washington Street (Golf Road to Colfax Avenue)	\$737,000
Lincoln Street (Colfax Avenue to Harrison Street)	\$264,000
Prairie Lawn Road (Linneman Street to Glenview Road)	\$511,000
Maclean Court (West End to Waukegan Road)	\$349,000
Total Road Reconstruction Projects	\$3,628,000
<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>	
Mary Kay Lane (Maple Leaf Drive to Greenwood Road)	\$1,341,000
Lilac Avenue (Milwaukee Avenue to Maple Street)	\$443,000
Wildberry Drive (South Cul-De-Sac to Wildberry Drive)	\$416,000
Dearlove Road (Central Road to Milwaukee Avenue)	\$1,846,000
Chestnut Water Main Crossings and Roadway	\$250,000
Project Contingencies	\$99,964
Stormwater Master Plan Update	\$50,000
Lead Service Line Replacement	\$1,900,000
Total Water System Projects	\$6,345,964
Total Water Fund Capital Projects	\$10,821,507

Glenview Sanitary Sewer Fund Summary

Glenview Sanitary Sewer Fund	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Revenues					-
Licenses & Permits	22,229	13,000	23,500	20,000	7,000
Charges For Services	2,619,668	2,789,771	2,789,771	2,884,077	94,306
Investment Income	(3,123)	100	7,060	16,120	16,020
Other Revenues	857	-	-	-	-
Transfers In	71,398	60,520	60,787	60,520	-
Total Revenues	2,711,030	2,863,391	2,881,118	2,980,717	117,326
Expenditures					
Personnel	436,220	536,980	474,029	556,292	19,312
Contractual	298,075	425,980	427,028	435,225	9,245
Commodities	53,799	82,446	82,446	100,808	18,362
Other Charges	540,523	119,610	119,610	94,179	(25,431)
Interfund Charges	154,499	179,542	179,542	151,448	(28,094)
Capital Projects	789,307	1,931,406	2,131,406	1,842,781	(88,625)
Transfers Out	103,139	-	-	-	-
Total Expenditures	2,375,561	3,275,964	3,414,061	3,180,733	(95,231)
Surplus/(Deficit)	335,469	(412,573)	(532,943)	(200,016)	212,557
Ending Cash and Investments	2,971,882	2,559,309	2,438,939	2,238,922	(320,387)

Sanitary Sewer Fund Revenue Line Item Budget

Revenues	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Licenses & Permits					
420330 - Water/Sewer Connection Charges	9,563	8,000	13,500	10,000	2,000
420350 - Heatherfield	12,667	5,000	10,000	10,000	5,000
Total Licenses & Permits	22,229	13,000	23,500	20,000	7,000
Charges For Services					-
440110 - Sewer Charges	2,609,168	2,789,771	2,789,771	2,884,077	94,306
440425 - Reimbursements	10,500	-	-	-	-
Total Charges For Services	2,619,668	2,789,771	2,789,771	2,884,077	94,306
Investment Income					
460110 - Interest-Savings	120	-	450	120	120
460120 - Interest-Investment	(3,242)	100	6,610	16,000	15,900
Total Investment Income	(3,123)	100	7,060	16,120	16,020
Other Revenues					
470999 - Miscellaneous Revenues	857	-	-	-	-
Tota Other Revenues	857	-	-	-	-
Transfers In					
490755 - Transfer From SSA Fund	71,398	60,520	60,787	60,520	-
Total Transfers In	71,398	60,520	60,787	60,520	-
Total Sewer Fund Revenues	2,711,030	2,863,391	2,881,118	2,980,717	117,326

Glenview Sanitary Sewer Fund Expenditure Line Item Budget

Glenview Sanitary Sewer Fund	2021	2022	2022	2023	2023 Bud.
	Actual	Budget	Estimate	Budget	vs. 2022 Bud.
Personnel					
511110 - Regular Salaries	348,483	341,676	335,034	365,735	24,059
511120 - Part Time Salaries	2,399	2,063	1,095	1,030	(1,033)
511130 - Temporary/Seasonal Salaries	3,176	8,820	8,820	9,306	486
511210 - Overtime Salaries	32,772	46,792	130	50,787	3,995
511240 - Longevity Pay	4,371	4,603	4,603	4,822	219
512110 - Deferred Comp	577	805	802	1,294	489
512120 - Auto Allowance	664	852	849	1,392	540
514110 - FICA Payments	28,269	30,572	26,326	28,893	(1,679)
514210 - IMRF Payments	47,710	38,440	34,013	27,508	(10,932)
514212 - Pension Expense - IMRF/GASB 68	(92,736)	-	-	-	-
514213 - GASB 75 OPEB Expense	842	-	-	-	-
514410 - Health Insurance	59,693	62,357	62,357	65,525	3,168
Total Personnel	436,220	536,980	474,029	556,292	19,312
Contractual					
521140 - Audit Services	1,129	1,154	1,056	1,406	252
521150 - Bank Service Charges	17,034	13,443	13,443	17,099	3,656
521205 - Finance & Accounting Services	22,489	22,241	22,241	22,908	667
521215 - Information Technology Services	6,914	8,396	8,396	9,119	723
521290 - Other Professional Service	131,391	220,073	220,073	227,505	7,432
521295 - PW Outsourced Svcs & Contract Mgmt	27,456	50,543	50,543	31,526	(19,017)
521540 - Outside Litigation	602	600	871	1,800	1,200
522115 - Cell Phone Service & Equipment	1,379	1,603	1,603	1,573	(30)
522120 - Document Destruction	17	20	20	21	1
522145 - Postage	6,917	5,915	6,790	6,696	781
522160 - Software Licensing	11,959	17,188	17,188	14,706	(2,482)
522170 - Telephone	1,304	1,450	1,450	1,537	87
522210 - Building Maintenance	48	3,000	3,000	13,000	10,000
522215 - Building Repairs	-	4,000	4,000	4,000	-
522240 - Gas Detector Maintenance	273	300	300	180	(120)
524040 - Pw Disposal Fees	11,005	17,075	17,075	18,149	1,074
524045 - Sewer Collections	10,050	15,000	15,000	15,000	-
524046 - Locates	48,109	43,978	43,978	49,000	5,022
Total Contractual	298,075	425,980	427,028	435,225	9,245
Commodities					
531020 - Asphalt	18,893	20,732	20,732	21,514	782
531021 - Concrete	11,971	12,581	12,581	13,085	504
531025 - Audio Visual Supplies	-	50	50	83	33
531030 - Batteries (Specialized)	104	32	32	30	(2)
531060 - Computer Supplies	-	-	-	71	71
531070 - Computer/Printer/Copier Toner	338	320	320	421	101
531080 - Electronic Eqpt & Supplies	24	775	775	340	(435)
531135 - Limestone	6,846	6,846	6,846	7,052	206
531136 - Topsoil	1,535	1,535	1,535	1,581	46
531145 - Natural Gas	3,360	6,075	6,075	13,992	7,917
531155 - Operational Supplies	6,437	23,700	23,700	26,885	3,185
531205 - Safety Equipment	285	1,300	1,300	1,300	-
531235 - Electricity	4,006	8,500	8,500	13,997	5,497
535050 - Other Supplies Tools	-	-	-	457	457
Total Commodities	53,799	82,446	82,446	100,808	18,362

Glenview Sanitary Sewer Fund	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Other Charges					
540031 - Loan Interest	9,119	7,095	7,095	4,845	(2,250)
540110 - Depreciation	531,404	-	-	-	-
540225 - Loan Principal	-	112,515	112,515	89,075	(23,440)
540300 - Training	-	-	-	259	259
Total Other Charges	540,523	119,610	119,610	94,179	(25,431)
Capital Outlay					
Interfund Charges					
560010 - CERF Charges	24,827	23,685	23,685	26,222	2,537
560040 - FRRF Charges	29,307	44,908	44,908	27,112	(17,796)
560070 - General Liability Insurance	35,743	43,058	43,058	46,650	3,592
560090 - MERF Charges	38,923	30,790	30,790	26,910	(3,880)
560095 - MERF Accident Charges	1,203	-	-	-	-
560100 - Risk Management Fixed Charges	24,496	37,101	37,101	24,554	(12,547)
Total Interfund Charges	154,499	179,542	179,542	151,448	(28,094)
Capital Projects					
572019 - 2019 Capital Projects	6,244	-	-	-	-
572020 - 2020 Capital Projects	23,019	-	-	-	-
572021 - 2021 Capital Projects	760,045	67,500	195,894	-	(67,500)
572022 - 2022 Capital Projects	-	1,863,906	1,935,512	-	(1,863,906)
572023 - 2023 Capital Projects	-	-	-	1,842,781	1,842,781
Total Capital Projects	789,307	1,931,406	2,131,406	1,842,781	(88,625)
Transfers Out					
590510 - Transfer to Water Fund	103,139	-	-	-	-
Total Transfers Out	103,139	-	-	-	-
Glenview Sanitary Sewer Fund Total	2,375,561	3,275,964	3,414,061	3,180,733	(95,231)

Sanitary Sewer Fund

The Sanitary Sewer Fund (“Sewer Fund”) is an enterprise fund which means the fund operates as a business and user charges are the main source of revenue, as opposed to taxes or other general revenues. This fund is used to account for the revenue and expense activities associated with the transmission of wastewater from customers to the Metropolitan Water Reclamation District (MWRD).

The Sewer Fund includes operational activities performed by the following departments: Public Works, Management Services, and Community Development. The Public Works Department performs general maintenance for the system such as sewer line and lift station repairs, and geographic information system (GIS) mapping. The Management Services Department performs support activities to assist with service operations and the administration and management of fund related operations. These activities include responding to customer inquiries, billing, accounts payable, payroll, financial support, general administration and management, and information technology support. 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. Projects could include a new sanitary sewer main and replacement of deteriorated infrastructure.

The Village’s sewer customer base includes approximately 11,900 customers. 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	2022 Budget	2023 Budget
	\$8,000	\$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 issued for construction. Applicants are charged as provided in section 30-1 of the Municipal code, in addition to paying fees for materials and labor related to such connections at the time of application.

Revenues from 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 2023 budget is based on prior year averages.

Heatherfield 420350	2022 Budget	2023 Budget
	\$5,000	\$10,000

Accounts for quarterly payments under the Cost Sharing Agreement between the Village, the Heatherfield Master Community Association, the Haverford Homeowners Association and Heatherfield LLC. The 1996 Amended and Restated Annexation Agreement between the Village, the Missionary Sisters Servants of the Holy Spirit and Marathon U.S. Realities, Inc., included a requirement that a sanitary lift station be

constructed and maintained. 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 2023 budget, the Village is anticipating these revenues to remain level with the 2022 projection.

Charges for Services

Sewer Charges 440110	2022 Budget	2023 Budget
	\$2,789,771	\$2,884,077

Accounts for the sanitary sewer user charges. The charge is intended to require each user of the sanitary sewer system to pay a 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.

	2020	2021	2022 Projection	2023 Budget
Sewer Charges	\$2,467,581	\$2,609,168	\$2,789,771	\$2,884,077
Percentage Change	6.70%-	6.74%	6.92%	3.38%

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 would 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. In 2021, the Board gave direction to amend the fixed charges for the three smallest meter sizes, so that the fee was the same. This adjustment caused an increase in the recovery percentage, which will level out over time. The fixed and usage rates for 2021, 2022, and 2023 are detailed in the table below:

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

Investment Income

Interest – Savings 460110	2022 Budget	2023 Budget
	\$0	\$120

Accounts for interest income from the Village’s savings accounts at Busey 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 2023 budget is \$120.

Interest – Investment 460120	2022 Budget	2023 Budget
	\$100	\$16,000

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Rates have begun to recover from pandemic levels, so expected interest income has increased. Based on the anticipated interest rates and investable funds, the 2023 budget is \$16,000.

Contributions & Transfers

Transfer from SSA Fund 490755	2022 Budget	2023 Budget
	\$60,520	\$60,520

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

Expenditures

Personnel

Regular Salaries 511110	2022 Budget	2023 Budget
	\$341,676	\$365,735

Accounts for the portion of the salary expense for the full-time positions listed below allocated to the Sewer Fund. The 2023 budget includes a 2.5% merit pay increase for non-union employees and a 3.0% increase for union positions. The 2023 budget decreased by three positions (one Resolution Center Supervisor, one Management Analyst I, and one Management Analyst II). This was offset by an increase of four positions (one Customer Service Representative, two Assistants to the Village Manager, and one Director of Public Works). This combined with merit pay results in an increased 2023 budget.

Salary Allocation by Fund						
Position	Corp	Waukegan/ Golf TIF	Water	Wholesale Water	Sewer	Other Funds
(3) Assistant to the Village Manager	40%	-	30%	5%	5%	Ins. & Risk - 15% FRRF - 5%
Village Manager	91%	-	3%	5%	1%	-
Deputy Village Manager	75%	-	10%	10%	5%	-
Director of Management Services	66%	-	3%	-	1%	Ins. & Risk - 30%

Salary Allocation by Fund						
Position	Corp	Waukegan/ Golf TIF	Water	Wholesale Water	Sewer	Other Funds
Deputy Director of Management Services	91%	5%	3%	-	1%	-
Customer Service Representative I	90%	-	7.5%	-	2.5%	-
(3) Customer Service Representative II	80%	-	15%	-	5%	-
Utility Billing Representative	-	-	90%	-	10%	-
Director of Public Works	25%	-	59%	2%	9%	FRRF - 5%
Deputy Director of Public Works	25%	-	59%	2%	9%	FRRF - 5%
Management Analyst	40%	-	30%	5%	5%	Ins. & Risk - 15% FRRF - 5%
Executive Assistant	29%	-	58%	4%	9%	-
Public Works Superintendent	29%	-	58%	4%	9%	-
(5) Public Works Supervisor	29%	-	58%	4%	9%	-
Field Inspector	29%	-	58%	4%	9%	-
(19) MEO	29%	-	58%	4%	9%	-
Director of Community Development	78%	-	15%	-	7%	-
Engineering Division Manager	60%	-	25%	-	15%	-
Engineering Project Manager	60%	-	25%	-	15%	-

Part-Time Salaries 511120	2022 Budget	2023 Budget
		\$2,063

Accounts for a portion of the salary expense for one part-time Customer Service Representative, a decrease of one from the prior year. The 2023 budget includes a 2.5% merit increase.

Temporary/Seasonal Salaries 511130	2022 Budget	2023 Budget
		\$8,820

Accounts for a portion of the cost of four (4) winter seasonal employees and four (4) summer seasonal interns to assist with Public Works core service delivery. These positions are allocated as such: 29% to the Corporate Fund, 58% to the Water Fund, 4% to the Wholesale Water Fund, and 9% to the Sanitary Sewer Fund.

Overtime Salaries 511210	2022 Budget	2023 Budget
	\$46,792	\$50,787

Accounts for a portion of the overtime salary expense for non-exempt personnel whose regular salaries are allocated to sewer (\$50,414). This is based on a three-year average. Overtime for Resolution Center staff (\$373) includes two hours per month for the utility billing clerk to respond to unforeseen billing issues and two hours per month for four customer service representatives for special events or emergency call backs.

Longevity Pay 511240	2022 Budget	2023 Budget
	\$4,603	\$4,822

Longevity is paid to union employees per the union contract with 7 or more years of service hired prior to 1/1/15 (15 employees) and non-union non-exempt employees per the employee handbook with 7 or more years of service hired prior to 7/17/2012 (10 employees). Longevity amounts are included in union contracts and the employee handbook at a specific point in time and are increased annually based on the annual September change in CPI. The estimated change in CPI is 9% based on current trends. Longevity is allocated across funds in the same proportions as regular salaries.

Deferred Compensation 512110	2022 Budget	2023 Budget
	\$805	\$1,294

Accounts for a portion of deferred compensation paid to the Village Manager, Deputy Village Manager, Director of Management Services and the Director of Community Development at 3% of their base salary per the Employee Handbook. The 2023 budget is up from the 2022 budget due to the addition of the Director of Public Works position to the Sewer Fund.

Auto Allowance 512120	2022 Budget	2023 Budget
	\$852	\$1,392

Accounts for the same portion of the auto allowance as the regular salary allocation paid to the Village Manager, Deputy Village Manager, Director of Management Services, Director of Community Development, and Director of Public Works per the employee handbook. The 2023 budget is up from the 2022 budget due to the addition of the Director of Public Works position to the Sewer Fund.

FICA Payments 514110	2022 Budget	2023 Budget
	\$30,572	\$28,893

Accounts for a portion of the employer portion of 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	2022 Budget	2023 Budget
	\$38,440	\$27,508

Accounts for a portion of the employer's share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2023 employer rate is 7.39% of IMRF wages which include salaries, OT wages, vacation

and sick buy back, longevity and deferred compensation. The 2023 rate is 24% lower than the 2022 rate of 9.73% primarily due to positive investment results.

Health Insurance 514410	2022 Budget	2023 Budget
	\$62,357	\$65,525

Accounts for a portion of health insurance, dental insurance, and insurance opt-out incentive for eligible personnel. The Village offers employees a choice between two health insurance plans which include an HMO option and a PPO option. The HMO rates increased 1.0% and the PPO rates increased 4.7%.

Contractual

Audit Services 521140	2022 Budget	2023 Budget
	\$1,154	\$1,406

Audit services were competitively bid in 2017 and a five-year contract with an optional 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 (see table). Fund specific accounts are charged for special projects such as the annual Waukegan/Golf TIF report and The Glen TIF Compliance Report. The total budget for audit services is \$69,900, with a \$1,406 proposed Sewer Fund FY 2023 budget.

Financial Services Fund Allocation	
Corporate Fund	88.50%
Waukegan/Golf TIF Fund	0.50%
Water Fund	6.00%
Wholesale Water Fund	3.00%
Sanitary Sewer Fund	2.00%
	100%

Audit and Related Reporting	Sewer Fund Allocation	Total Cost	Sewer Fund Cost
Audit Services (Baker Tilly)	2%	\$53,196	\$1,064
GATA Grant Audit Services (Baker Tilly)	2%	\$1,925	\$39
Single Audit Services/Federal Grant (Baker Tilly)	2%	\$5,577	\$112
State of IL Comptroller’s Report (Baker Tilly)	2%	\$1,320	\$26
Other Post-Employment Benefits Update (Actuary)	3%	\$5,500	\$165
Continuing Debt Disclosure Annual Report (Piper Sandler)	0%	\$1,150	-
TIF Reports (The Glen and Waukegan/Golf)	0%	\$1,232	-
TOTAL		\$69,900	\$1,406

Bank Service Charges 521150	2022 Budget	2023 Budget
	\$13,443	\$17,099

The Village provides various methods to give citizens a range of payment options for commuter parking permits, building permits, Police issued local ordinance violations, ambulance billing and other miscellaneous

Bank Service Charges Fund Allocations			
	Credit Cards	E-Checks	Ambulance Fees
Corporate Fund	22%	-	100%
Water Fund	65%	83%	-
Sanitary Sewer Fund	13%	17%	-

payments, some of which can be processed online. An annual transaction receipt analysis of accounts charged to each fund began in 2017 to determine the subsequent years fund allocation. Fund allocations (see table) are based on an analysis of receipt activity.

FY 2023 Bank Service Charges	Sewer Fund Allocation	Total Cost	Sewer Fund Cost
American Express	13%	\$12,117	\$1,575
Credit cards	13%	\$115,088	\$14,961
Vanco check processing	17%	\$3,310	\$563
TOTAL		\$131,515	\$17,099

Finance & Accounting Services 521205	2022 Budget	2023 Budget
	\$22,241	\$22,908

The Village outsourced financial services to Lauterbach & Amen in 2009. The 2023 budget includes comprehensive finance management services provided through 7 full-time on-site staff as well as additional Chief Financial Officer and managerial staff support. The financial charge for service is calculated annually by resource demand across funds. The majority of activity is in the Corporate Fund (88.5%). The remaining 11.5% represents work effort in the other funds. The 2023 budget projects a base contract increase of 3% from the 2022 contract amount, for a total contract value 1,145,411 with the Sewer Fund allocation being \$22,908 (2% of the total fee).

Information Technology Services 521215	2022 Budget	2023 Budget
	\$8,396	\$9,119

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.

Technology Fund Allocation	
Corporate Fund	94.00%
Water Fund	5.00%
Sanitary Fund	1.00%

Information Technology	Sewer Fund Allocation	Total Cost	Sewer Fund Cost
<p><i>The IT contract was outsourced in three solicitations in 2007, 2013 and 2019. The FY 2022 budget proposes \$686,898 for information technology support. Additionally, there are special projects for one-time hardware upgrades such as Storage Upgrades, Antivirus upgrades, and responses to security events totaling \$24,013. The budget anticipates a first phase of transition to a cloud service provider with a total data center service fee of \$25,000, applying the IT funds allocations.</i></p> <p><i>One-Time: Also proposed in FY 2022 is a one-time item to redesign the Village website (which was last updated in 2014) in the total amount of \$82,766, applying the IT fund allocations. Expenses related to transitioning the Village’s ERP software (MUNIS) to the cloud environment are in this budget line totaling \$20,919.</i></p>	1%	\$911,915	\$9,119

Other Professional Services 521290	2022 Budget	2023 Budget
	\$220,073	\$227,505

Accounts for the service fees for outside firms and agencies that support the work of the Sewer Fund. This includes services managed by the Management Services Department as well as Public Works.

As part of a new mandate from the Metropolitan Water Reclamation District of Greater Chicago (MWRD), the Village is responsible to start a sanitary sewer condition assessment program for the Village’s sanitary sewer system. Starting in 2021, the Village hired a contractor to televise the Village’s sanitary sewer main lines and provide a written report. This will be above-and-beyond the sewer televising typically completed to support planning for the Village’s five-year Capital Improvement Program (CIP). The full sewer condition assessment program is to be completed in ten years, and each year’s budget should contemplate completing 1/10th (10%) of the program, or approximately 100,000 linear feet, which will keep the Village on-schedule to meet this new countywide requirement.

Description	Allocation	Cost	Amount
Municipal GIS Partners, Inc.	1%	\$222,480	\$2,225
GIS Consortium Shared Initiatives	1%	\$6,800	\$68
GIS Hardware/Software	1%	\$6,000	\$60
Document Scanning Contract	1%	\$6,853	\$69
Panda Doc	1%	\$6,918	\$69
Wiring Contract - Electrical wiring for IT	3%	\$2,045	\$65
Microwave Link Maintenance	1%	\$5,465	\$55
Utility Billing Mail and Bill Print Services	17%	\$20,358	\$3,460
Leak alert mailers thru WaterSmart	17%	\$3,000	\$510
Envelopes for Water Billing	17%	\$350	\$60
Third Party Consultants for Interface Between Softwares	17%	\$660	\$112
Water Bill Meter Tickets	17%	\$850	\$145
SCADA planning review, repair, and preventative maintenance	10%	\$49,740	\$4,974
Sanitary sewer televising and condition assessment	100%	\$197,205	\$197,205
Preventative maintenance and as-needed repairs for lift stations	27%	\$68,250	\$18,428
TOTAL			\$227,505

Public Works Outsourced Management 521295	2022 Budget	2023 Budget
	\$50,543	\$31,526

Accounts for the outsourced professional services under the Baxter Woodman contract to perform the services below. The 2023 budget reflects the reallocation of landscaping and the Director position to other areas of the Sanitary Fund budget.

Public Works Outsourced Management Fund Allocation Table

	Corporate	Water	Sanitary	Wholesale Water	2023 Budget
Contract Management	(30%) \$20,085	(59%) \$39,501	(9%) \$6,026	(2%) \$1,338	\$66,950
Water Operation Services	-	(80%) \$64,000	-	(20%) \$16,000	\$80,000

	Corporate	Water	Sanitary	Wholesale Water	2023 Budget
Total Cost	\$20,085	\$103,501	\$6,026	\$17,338	\$146,950

Community Development Engineering Services Table

	Corporate	Water	Sanitary	Wholesale Water	Commuter	2023 Budget
Project Management & Grant Coordinator	(60%) \$102,000	(25%) \$42,500	(15%) \$25,500	-	-	\$170,000
Total Cost	\$102,000	\$42,500	\$25,500	-	-	\$170,000

Outside Litigation 521540	2022 Budget	2023 Budget
	\$600	\$1,800

Accounts for costs related to the preparation and consultation for collective bargaining, as well as day to day questions related to recently implemented legislation, interpretation and application of Village policy. The 2023 budget of \$15,000 is allocated as such: Corporate Fund (45% or \$6,750), Water Fund (43% or \$6,450), and the Sanitary Sewer Fund (12% or \$1,800).

Cell Phone Service & Equipment 522115	2022 Budget	2023 Budget
	\$1,603	\$1,573

The FY 2023 budget of \$147,768 for cell phones and equipment is based on the fiscal year 2022 projection. The charges are allocated across funds based on general technology resource demands. In preparation of the 2023 budget staff reviewed actual usage and new service requests and budgeted slightly lower for 2023.

Cell Phone Service	Sewer Fund Allocation	Total Cost	Sewer Fund Cost
Cellular service for phones and field computers (Verizon)	1%	\$146,000	\$1,460
Cellular emergency phones and Board Epacket service (AT&T)	1%	\$10,000	\$100
Payphone service at depot stations (Pacific Telemanagement)	1%	\$1,270	\$13
TOTAL		\$157,270	\$1,573

Document Destruction 522120	2022 Budget	2023 Budget
	\$20	\$21

The FY 2023 total budget of \$2,060 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 \$21 as detailed in the Information Technology Fund Allocation table.

Postage 522145	2022 Budget	2023 Budget
	\$5,915	\$6,696

Accounts for \$5,950 (17%) of the total postage cost of \$35,000 for water/sewer utility bills mailed to Village customers by the third-party vendor Third Millennium. There are also costs budgeted in this account for

postage related to water/sewer utility bill mailings processed through the Village’s postage machine. Additional costs are identified to be: \$116 for the Village’s postage machine lease, \$24 for the postage machine supplies and \$605 for the postage cost from the Corporate Fund.

Software Licensing 522160	2022 Budget	2023 Budget
	\$17,188	\$14,706

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

Description	Sewer Fund Allocation	Total Cost	Sewer Fund Cost
General Village-Wide Software	Varies	\$197,056	\$6,003
Geographic System Information (GIS) Software - GISSW	1%	\$4,300	\$43
Office Software - OFFSW	Varies	\$370,828	\$3,352
Network Software - NETSW	Varies	\$118,549	\$1,084
Tyler Munis Software - MUNSW	Varies	\$371,282	\$3,557
Public Works Software - PWSW	Varies	\$17,104	\$160
Timekeeping Software - TIME	Varies	\$18,408	\$125
GovIT Consortium Software - GOVIT	Varies	\$38,360	\$359
Glenview Public Television - GVTV	Varies	\$2,585	\$23
TOTAL			\$14,706

Telephone 522170	2022 Budget	2023 Budget
	\$1,450	\$1,537

The FY 2023 budget for general telephone service, 911 lines, and fiber connection charges for the Village. The budget was projected based on the average FY 2022 expenditures. The charges are allocated across funds based on general technology resource demands. The total FY 2023 budget is \$343,995, of which \$1,537 is supported by the Sewer Fund.

Building Maintenance 522210	2022 Budget	2023 Budget
	\$3,000	\$13,000

Accounts for maintenance costs of Village generators and a new triple basin cleaning program/contract. The Village owns fifteen triple basins and the estimated first year cost for cleaning is \$13,000.

Building Repairs 522215	2022 Budget	2023 Budget
	\$4,000	\$4,000

Accounts for building repairs for Village owned lift stations. The 2023 budget is based on new requests and anticipated repairs.

Gas Detector Maintenance & Repairs 522240	2022 Budget	2023 Budget
	\$300	\$180

Staff estimates that the 2023 expenditures will be \$180. Based on a three-year average and allocations between the Water, Sanitary and Wholesale Funds.

Public Works Disposal Fees 524040	2022 Budget	2023 Budget
	\$17,075	\$18,149

Accounts for the hauling of spoil from sanitary sewer repair excavations. Based on a three-year average of work, the hauling of spoil is allocated 10% from the Sanitary Fund.

Hauling Fund Allocation Table

	Hauling of Spoil	Hauling of Spoil - Asphalt	Hauling from Street Sweeping	Total Cost
Corporate (20%)	\$35,048	\$1,250	\$25,000	\$61,298
Water (70%)	\$122,668	\$4,375	-	\$127,043
Sanitary (10%)	\$17,524	\$625	-	\$18,149
2023 Budget	\$175,240	\$6,250	\$25,000	\$206,490

Description	Contractor	Unit Measure	Qty	Unit Price	Total Cost	Sanitary Fund Cost
Hauling of spoil (10%)	G & L	Tons	600 tons	\$292	\$175,240	\$17,524
Hauling of spoil-asphalt (10%)	G & L	Tons	27 tons	\$231	\$6,250	\$625
TOTAL					\$206,490	\$18,149

Sewer Collection System 524045	2022 Budget	2023 Budget
	\$15,000	\$15,000

Accounts for emergency contract assistance for lift station pump repairs. The 2023 budget is based on a three-year average.

Locates 524046	2022 Budget	2023 Budget
	\$43,978	\$49,000

Locate Subscription

Accounts for the cost associated with locating underground utilities prior to digging or excavating. The 2023 budget is based on an annual subscription with JULIE locates.

Locate Subscription Fund Allocation table	
Corporate (20%)	\$1,400
Water (50%)	\$3,500
Sanitary (20%)	\$1,400
Wholesale (10%)	\$700
2023 Budget	\$7,000

Locate Services

Accounts for utility locating services performed by a contractor. The Village utilizes a hybrid model that leverages the value of in-house Public Works staff and outside contractors through outsourcing to perform typical public works functions. The estimated annual cost is \$47,600 for the Sanitary Fund. This is based on contract costs.

Locate Services Fund Allocation table	
Corporate (20%)	\$47,600
Water (50%)	\$119,000
Sanitary (20%)	\$47,600
Wholesale (10%)	\$23,800
2023 Budget	\$238,000

Commodities

Asphalt 531020	2022 Budget	2023 Budget
	\$20,732	\$21,514

Asphalt material

Accounts for the cost of hot patch (\$847) 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. Staff anticipates the 2023 asphalt budget to remain flat in accordance with the previous year’s budget numbers.

Asphalt Fund Allocation Table				
	Corporate (30%)	Water (60%)	Sanitary (10%)	2023 Budget
Hot patch - binder	\$974	\$1,947	\$325	\$3,245
Hot patch - surface	\$1,566	\$3,132	\$522	\$5,220
Cold patch	\$12,880	\$19,320	-	\$32,200
Total cost	\$15,420	\$24,399	\$847	\$40,665

Hot Patch – Binder			
	Tons	Unit Cost	Total
2017	361	\$43	\$15,552
2018	390	\$50	\$19,500
2019	250	\$47	\$11,750
2020	120	\$47	\$5,640
2021	60	\$47	\$2,820
2022	59	\$48	\$2,820
2023	59	\$55	\$3,245

Hot Patch – Surface			
	Tons	Unit Cost	Total
2017	634	\$47	\$29,798
2018	585	\$54	\$31,590
2019	350	\$50	\$17,500
2020	180	\$50	\$9,000
2021	90	\$50	\$4,500
2022	87	\$52	\$4,500
2023	87	\$60	\$5,220

Cold Patch			
	Tons	Unit Cost	Total
2017	230	\$122	\$28,060
2018	237	\$135	\$32,095
2019	200	\$144	\$28,800
2020	210	\$144	\$30,240
2021	210	\$144	\$30,240
2022	229	\$132	\$30,240
2023	230	\$140	\$32,200

Asphalt repair services

Accounts for asphalt repair services performed by a contractor. The Village utilizes a hybrid model that leverages the value of in-house Public Works staff and outside contractors through outsourcing to perform typical public works functions. This work includes the contractor purchasing asphalt and repair roads that are requested by Village staff. The estimated annual cost is \$20,667 for the Sanitary Fund.

Asphalt Repair Services Fund Allocation table	
Corporate (30%)	\$62,000
Water (60%)	\$124,000
Sanitary (10%)	\$20,667
2023 Budget	\$206,667

Concrete 531021	2022 Budget	2023 Budget
	\$12,581	\$13,085

Accounts for the purchase of concrete for repairs to public property resulting from sanitary sewer work.

Concrete Repair Fund Allocation Table

	Corporate (65%)	Water (32%)	Sanitary (3%)	2023 Budget
Sidewalk	\$95,694	\$47,110	\$4,417	\$147,219
Curb	\$29,468	\$14,508	\$1,359	\$45,335
Driveway	\$10,131	\$4,988	\$468	\$15,587
Pavement Patch	\$77,893	\$38,346	\$3,595	\$119,835
Utility Restoration	\$70,320	\$34,620	\$3,246	\$108,187
Total	\$283,506	\$139,572	\$13,085	\$436,163

Audio Visual Supplies 531025	2022 Budget	2023 Budget
	\$50	\$83

Accounts for the supplies for the Glenview TV production. Each year GVTV provides an updated equipment request to support annual programming. The 2023 budget includes replacement of a camcorder (\$7,600) and audio-visual programming for the AMX system (\$700) for a total amount of \$8,300. The 2023 Sewer Fund budget represents 1% of the \$8,300 total.

Batteries (Specialized) 531030	2022 Budget	2023 Budget
	\$32	\$30

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.

Computer Supplies 531060	2022 Budget	2023 Budget
	\$0	\$71

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 2023 Sewer budget represents a portion of the total cos of \$8,003.

Computer/Printer/Copier Toner 531070	2022 Budget	2023 Budget
	\$320	\$421

Accounts for maintenance and supplies for copiers and plotters. The 2023 Sewer budget represents 1% of the \$42,153 total budget.

Electronic Equipment & Supplies 531080	2022 Budget	2023 Budget
	\$775	\$340

This account includes expenditures for extended warranties and maintenance agreements for network hardware (servers, data storage devices, routers, and wireless access points), audio visual video equipment, and Kronos Time Clocks. The FY 2023 budget decrease is primarily due to hardware and support agreements that were renewed in 2021 and will not be renewed again until 2023 and 2024.

Limestone (CA-7) 531135	2022 Budget	2023 Budget
	\$6,846	\$7,052

Accounts for aggregate delivery services for limestone material (CA-7) which is used for property restorations.

Limestone Allocation	
2023 Budget	\$70,510
Corporate (10%)	\$7,052
Water (80%)	\$56,406
Sanitary (10%)	\$7,052

Limestone Purchases			
	Tons used	Unit Cost	Total cost
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
2021	4,200	\$16.30	\$68,460
2022	4,200	\$16.30	\$68,460
2023	4,200	\$16.79	\$70,510

Topsoil 531136	2022 Budget	2023 Budget
	\$1,535	\$1,581

Accounts for topsoil and sand used for clean fill for property restorations related to sewer jobs.

Topsoil Fund Allocation	
Fund	Amount
Corporate (10%)	\$1,581
Water (80%)	\$12,646
Sanitary (10%)	\$1,581
2023 Budget	\$15,808

Topsoil Purchases			
	21-ton truckload used	Unit Cost	Total cost
2017	48	\$393.17	\$18,479
2018	35	\$410	\$14,357
2019	38	\$400	\$15,200
2020	38	\$400	\$15,200
2021	38	\$404	\$15,352
2022	38	\$404	\$15,352
2023	38	\$416	\$15,808

Natural Gas 531145	2022 Budget	2023 Budget
	\$6,075	\$13,992

Accounts for a portion of the cost of natural gas for pump station facilities. The 2023 budget is based upon recent costs increases.

Operational Supplies 531155	2022 Budget	2023 Budget
	\$23,700	\$26,885

Accounts for supplies for maintenance of facilities such as sewer couplings, manhole flat tops, adjusting rings and various other small supplies. The 2023 budget includes one water pump replacement in addition to the regular operational supplies.

Safety Equipment 531205	2022 Budget	2023 Budget
	\$1,300	\$1,300

Accounts for cost of safety upgrades, supplies, or minor repairs based on the Safety Committee recommendations. This account is used for first aid kits and supplies, gloves, protective eyewear, disinfectant supplies, barricades, traffic cones, and high visibility safety vests. The 2023 budget is based on a three-year average.

Electricity 531235	2022 Budget	2023 Budget
	\$8,500	\$13,997

The 2023 budget is based on a three-year average and current trends/increases.

Other Charges

Loan Interest 540031	2022 Budget	2023 Budget
	\$7,095	\$4,845

On May 1, 2015, the Village agreed to borrow up to \$7,333,416 from Glenview State Bank (Busey 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 2023 budget amount is \$48,446 with the Sewer Fund allocation being \$4,845.

Loan Principal 540225	2022 Budget	2023 Budget
	\$112,515	\$89,075

On May 1, 2015, the Village agreed to borrow up to \$7,333,416 from Glenview State Bank (Busey 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 2023 Budget amount is \$890,748 with the Sewer Fund allocation being \$89,075.

Interfund Charges

CERF Charges 560010	2022 Budget	2023 Budget
	\$23,685	\$26,222

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	2022 Budget	2023 Budget
	\$44,908	\$27,112

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	2022 Budget	2023 Budget
	\$43,058	\$46,650

Accounts for the portion of the Village's general liability insurance costs allocated to the Sewer Fund.

MERF Charges 560090	2022 Budget	2023 Budget
	\$30,790	\$26,910

Accounts for charges from the Municipal Equipment Repair Fund (MERF) for maintenance and repair of Sewer Fund vehicles.

Risk Management Fixed Charges 560100	2022 Budget	2023 Budget
	\$37,101	\$24,554

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

Capital Projects

Capital Projects 572023	2022 Budget	2023 Budget
	\$1,839,406	\$1,842,781

Accounts for the capital project expenditures allocated to the Sewer Fund. The 2022 budget includes design services, road resurfacing program, road reconstruction projects, sanitary sewer projects, and water system projects.

Design Services	Sewer Fund Cost
Road Design (B&W)	\$110,567
Inspectional Services(B&W)	\$92,139
Total Design Services	\$202,406
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>	
Thistle Road (Independence Avenue to Lehigh Avenue)	\$2,000
Blustem Lane (Chestnut Avenue to Cottonwood Drive)	\$3,000
Timothy Drive (Primrose Lane to Cottonwood Drive)	\$1,000
Indian Ridge (Mohawk Lane to Osage Drive)	\$6,000
Indian Ridge Cul-de-Sac	\$1,000
Independence Avenue (Fielding Drive to Patriot Boulevard)	\$6,000
Daisy Avenue (Bluestem Lane to Primrose Lane)	\$1,000
Cottonwood Drive/Fielding Drive (Primrose Lane to Thistle Road)	\$5,000
Prairie Lawn Road (North Cul-de-Sac to East Lake Road)	\$3,000
Peachgate Road (Prairie Lawn Road to Peachgate Lane)	\$14,000
Monroe Avenue (North End to Chestnut Avenue)	\$2,000
Jefferson Avenue (West End to Monroe Avenue)	\$1,000
Rogers Avenue (West End to Monroe Avenue)	\$1,000
Total Road Resurfacing Program	\$46,000

Road Reconstruction Projects <i>(The Road Reconstruction includes sanitary sewer replacement/lining, water main replacement or installation, and storm sewer installation/replacement/lining. The Road Reconstruction includes the following work: pavement removal, curb removal and replacement or installation, underground utility installation/replacement/repairs, public utility relocations, sidewalk replacement, roadway base repair/replacement, placement of new asphalt pavement, parkway grading, and landscape restoration. Roadway reconstruction projects will typically reestablish the full-service life for all public components included.)</i>	
Linneman Street (Larkdale Drive to Elm Street)	\$299,000
Redbud Lane (Blackthorn Drive to Basswood Circle)	\$36,000
Blackthorn Drive (Sequoia Trail to Silverwillow Drive)	\$125,000
Spruce Street (Glenview Road to Fir Street)	\$11,000
Prairie Lawn Road (Linneman Street to Glenview Road)	\$118,000
Maclean Court (West End to Waukegan Road)	\$101,000
Total Road Reconstruction Projects	\$690,000
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)	\$110,000
Sanitary Sewer and Manhole Lining	\$372,075
Cost Sharing Program - Overhead Sanitary Conversion	\$15,000
Total Sanitary Sewer Projects	\$497,075
Total Sanitary Sewer Capital Projects	\$1,842,781

Wholesale Water Fund Summary

Wholesale Water Fund	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Revenues					
Charges For Services	5,996,829	6,007,859	5,858,509	5,944,987	(62,872)
Investment Income	(887)	40	16,080	17,290	17,250
Other Revenues	296	-	-	-	-
Total Revenues	5,996,238	6,007,899	5,874,589	5,962,277	(45,622)
Expenditures					
Personnel	127,383	241,048	229,592	247,715	6,667
Contractual	2,754,790	2,847,886	2,700,883	2,862,316	14,430
Commodities	10,864	55,855	15,750	54,270	(1,585)
Other Charges	62,816	-	-	-	-
Interfund Charges	28,033	40,825	40,825	43,927	3,102
Transfers Out	1,532,215	1,562,261	1,562,261	2,593,086	1,030,825
Total Expenditures	4,516,101	4,747,875	4,549,311	5,801,314	1,053,439
Surplus/(Deficit)	1,480,137	1,260,024	1,325,278	160,963	(1,099,061)
Ending Cash and Investments	3,397,796	4,657,820	4,723,074	4,884,037	226,217

Wholesale Water Fund Revenue Line Item Budget

Revenues	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Charges For Services					
440105 - Water Charges	5,996,829	6,007,859	5,858,509	5,944,987	(62,872)
Total Charges For Services	5,996,829	6,007,859	5,858,509	5,944,987	(62,872)
Investment Income					
460110 - Interest-Savings	154	-	370	120	120
460120 - Interest-Investment	(1,041)	40	15,710	17,170	17,130
Total Investment Income	(887)	40	16,080	17,290	17,250
Other Revenues					
470999 - Miscellaneous Revenue	296	-	-	-	-
Total Other Revenues	296	-	-	-	-
Total Wholesale Water Fund Revenues	5,996,238	6,007,899	5,874,589	5,962,277	(45,622)

Wholesale Water Fund Expenditure Line Item Budget

Wholesale Water Fund	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Personnel					
511110 - Regular Salaries	85,270	164,271	154,374	171,620	7,349
511120 - Part Time Salaries	286	-	-	-	-
511130 - Temporary/Seasonal Salaries	794	1,960	1,960	4,136	2,176
511210 - Overtime Salaries	7,265	10,596	10,596	10,600	4
511240 - Longevity Pay	912	1,874	1,874	1,954	80
512110 - Deferred Comp	425	955	946	1,084	129
512120 - Auto Allowance	434	960	950	1,080	120
514110 - FICA Payments	6,488	13,094	12,329	13,515	421
514210 - IMRF Payments	11,145	17,290	16,516	13,691	(3,599)
514213 - GASB 75 OPEB Expense	176	-	-	-	-
514410 - Health Insurance	14,187	30,048	30,047	30,035	(13)
Total Personnel	127,383	241,048	229,592	247,715	6,667
Contractual					
521140 - Audit Services	1,468	1,692	1,540	1,861	169
521205 - Finance & Accounting Services	33,733	33,362	33,362	34,362	1,000
521290 - Other Professional Service	18,393	53,396	35,574	46,925	(6,471)
521295 - PW Outsourced Svcs & Contract Mgmt	5,916	15,393	15,393	17,338	1,945
522240 - Gas Detector Maintenance	96	487	300	425	(62)
524025 - East Pump Station Operations	-	2,925	-	2,925	-
524046 - Locates	23,455	21,989	18,451	24,500	2,511
524060 - Supply And Metering	-	1,500	1,500	1,500	-
524070 - Water Distribution Costs	-	90,499	-	118,767	28,268
524075 - Water Purchases	2,671,447	2,626,143	2,594,413	2,613,213	(12,930)
524080 - Pump Station Operations	282	500	350	500	-
Total Contractual	2,754,790	2,847,886	2,700,883	2,862,316	14,430
Commodities					
531155 - Operational Supplies	-	33,042	750	18,142	(14,900)
531176 - Hydrants	-	7,488	-	13,286	5,798
531205 - Safety Equipment	-	1,666	-	1,666	-
531230 - Uniforms/Shoes	-	1,659	-	1,416	(243)
531235 - Electricity	10,864	12,000	15,000	19,760	7,760
Total Commodities	10,864	55,855	15,750	54,270	(1,585)
Other Charges					
540110 - Depreciation	62,816	-	-	-	-
Total Other Charges	62,816	-	-	-	-
Interfund Charges					
560040 - FRRF Charges	4,244	5,123	5,123	1,814	(3,309)
560070 - General Liability Insurance	16,414	24,980	24,980	29,832	4,852
560100 - Risk Management Fixed Charges	7,375	10,722	10,722	12,281	1,559
Total Interfund Charges	28,033	40,825	40,825	43,927	3,102
Transfers Out					
590100 - Transfer to Corporate Fund	325,000	325,000	325,000	325,000	-
590410 - Transfer to Capital Projects Fund	590,215	607,921	607,921	626,159	18,238
590510 - Transfer to Water Fund	617,000	629,340	629,340	1,641,927	1,012,587
Total Transfers Out	1,532,215	1,562,261	1,562,261	2,593,086	1,030,825
Wholesale Water Fund Total	4,516,101	4,747,875	4,549,311	5,801,314	1,053,439

Wholesale Water Fund

The Wholesale Water Fund is an enterprise fund which means the fund operates as a business and user charges are the main source of revenue, as opposed to taxes or other general revenues. 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

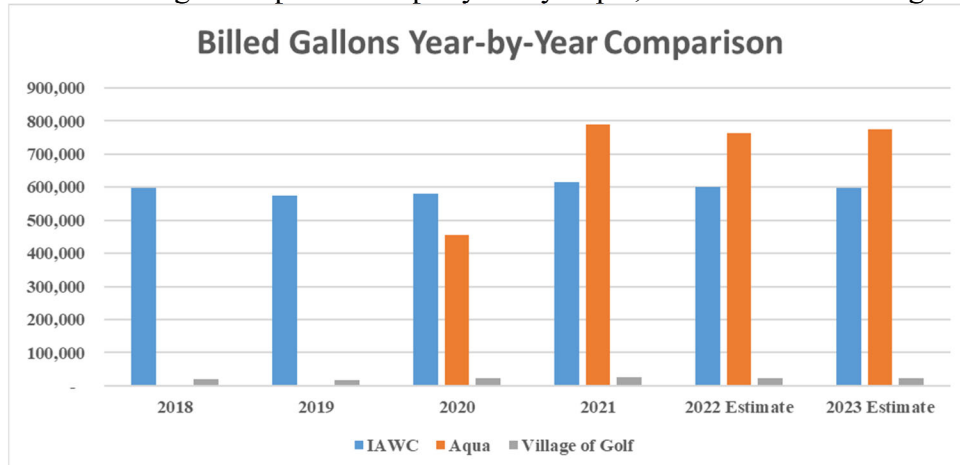
Charges for Services

Water Charges 440105	2022 Budget	2023 Budget
	\$6,007,859	\$5,944,987

Accounts for the sale and delivery of Lake Michigan water to Aqua, Illinois American Water Company (IAWC) and the Village of Golf. The Glenview water system receives potable water from Lake Michigan through the Village of Wilmette. Glenview purchases water from the Village of Wilmette for a current rate of \$1.87/1,000 gallons. 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 regular (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 revenue budgets for Aqua, IAWC and the Village of Golf are 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 2023 estimated number of units (1,000 gallons) purchased by Aqua, IAWC and the Village of Golf are 775,809, 598,996 and 22,636, respectively. Aqua’s estimated purchased gallons are based on the trend of gallons used since June 2020. The IAWC and Village of Golf estimated gallons are based on a three-year average of water gallons purchased. In 2022, Water Charges of \$3,669,576 are budgeted for Aqua, \$2,174,355 are budgeted for IAWC, and \$101,056 are budgeted for the Village of Golf. 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 – Savings 460110	2022 Budget	2023 Budget
	\$40	\$120

Accounts for interest income from the Village’s savings accounts at Busey 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 2023 budget is \$120.

Interest – Investment 460120	2022 Budget	2023 Budget
	\$40	\$17,170

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Rates have begun to recover from pandemic levels, so expected interest income has increased. Based on the anticipated interest rates and investable funds, the Village’s 2023 budget is \$17,170.

Expenditures

Personnel

Regular Salaries 511110	2022 Budget	2023 Budget
	\$164,271	\$171,620

Accounts for the portion of the salary expense for the full-time positions listed below allocated to the Wholesale Water Fund. The 2023 budget includes a 2.5% merit pay increase for non-union employees and a 3.0% increase for union positions. This combined with merit increases and allocation updates resulted in an increased 2023 budget.

Salary Allocation by Fund						
Position	Corporate	Water	Wholesale Water	Sanitary Sewer	Ins. & Risk	Other Funds
Village Manager	91%	3%	5%	1%	-	-
Deputy Village Manager	75%	10%	10%	5%	-	-
Special Projects Manager	80%	10%	10%	-	-	-
(3) Assist. to the Village Manager	40%	30%	5%	5%	15%	FRRF – 5%
Director of Public Works	25%	59%	2%	9%		FRRF - 5%
Deputy Dir. of Public Works	25%	59%	2%	9%	-	FRRF – 5%
Management Analyst	40%	30%	5%	5%	15%	FRRF – 5%
Executive Assistant	29%	58%	4%	9%	-	-
Public Works Superintendent	29%	58%	4%	9%	-	-
(5) PW Supervisors	29%	58%	4%	9%	-	-

Salary Allocation by Fund						
Position	Corporate	Water	Wholesale Water	Sanitary Sewer	Ins. & Risk	Other Funds
(2) Field Inspector	29%	58%	4%	9%	-	-
(19) MEO	29%	58%	4%	9%	-	-

Temporary/Seasonal Salaries 511130	2022 Budget	2023 Budget
	\$1,960	\$4,136

Accounts for the cost of four (4) winter seasonal employees and four (4) summer seasonal interns to assist with Public Works core service delivery. These positions are allocated as such: 29% to the Corporate Fund, 58% to the Water fund, 4% to the Wholesale Water fund, and 9% to the Sanitary Sewer fund. Another factor in this increase in the Wholesale Water allocation for these roles is doubling the allocation from 2% to 4%.

Overtime Salaries 511210	2022 Budget	2023 Budget
	\$10,596	\$10,600

Accounts for a portion of the overtime salary expense for non-exempt personnel whose regular salaries are allocated to Wholesale Water. The 2023 budget is based on the Village's hybrid model that leverages the value of in-house PW staff and outside contractors through outsourcing to perform typical PW functions. This is based on a three-year average.

Longevity Pay 511240	2022 Budget	2023 Budget
	\$1,874	\$1,954

Longevity is paid to union employees per the union contract with 7 or more years of service hired prior to 1/1/15 (15 employees) and non-union non-exempt employees per the employee handbook 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 9% based on current trends. Longevity is allocated across funds in the same proportions as regular salaries.

Deferred Compensation 512110	2022 Budget	2023 Budget
	\$955	\$1,084

Accounts for a portion of deferred compensation paid to the Village Manager and the Deputy Village Manager Development at 3% of base salary per the Employee Handbook.

Auto Allowance 512120	2022 Budget	2023 Budget
	\$960	\$1,080

Accounts for a portion of the auto allowance as the regular salary allocation paid to the Village Manager and the Deputy Village Manager per the employee handbook.

FICA Payments 514110	2022 Budget	2023 Budget
	\$13,094	\$13,515

Accounts for a portion of the employer portion of 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	2022 Budget	2023 Budget
	\$17,290	\$13,691

Accounts for a portion of the employer’s share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2023 employer rate is 7.39% of IMRF wages which include salaries, OT wages, vacation and sick buy back, longevity and deferred compensation. The 2023 rate is 24.05% lower than the 2022 rate of 9.73% primarily due to positive investment results and changes in the actuarial assumptions.

Health Insurance 514410	2022 Budget	2023 Budget
	\$30,048	\$30,035

Accounts for a portion of health insurance, dental insurance, and insurance opt-out incentive for eligible personnel. The Village offers employees a choice between two health insurance plans which include an HMO option and a PPO option. The HMO rates increased 1.0% and the PPO rates increased 4.7%.

Contractual

Audit Services 521140	2022 Budget	2023 Budget
	\$1,692	\$1,861

Audit services were competitively bid in 2017 and a five-year contract with an optional 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 (see table). Fund specific accounts are charged for special projects such as the annual Waukegan/Golf TIF report and The Glen TIF Compliance Report. The total budget for audit services is \$69,900, with a \$1,861 proposed Wholesale Water Fund FY 2023 budget.

Financial Services Fund Allocation	
Corporate Fund	88.50%
Waukegan/Golf TIF Fund	0.50%
Water Fund	6.00%
Wholesale Water Fund	3.00%
Sanitary Sewer Fund	2.00%
	100%

	Wholesale Water Fund Allocation	Total Cost	Wholesale Water Fund Cost
Audit and Related Reporting			
Audit Services (Baker Tilly)	3%	\$53,196	\$1,596
GATA Grant Audit Services (Baker Tilly)	3%	\$1,925	\$58
Single Audit Services/Federal Grant (Baker Tilly)	3%	\$5,577	\$167
State of IL Comptroller’s Report (Baker Tilly)	3%	\$1,320	\$40
Other Post-Employment Benefits Update (Actuary)	0%	\$5,500	-
Continuing Debt Disclosure Annual Report (Piper Sandler)	0%	\$1,150	-
TIF Reports (The Glen and Waukegan/Golf)	0%	\$1,232	-
TOTAL		\$69,900	\$1,861

Finance & Accounting Services 521205	2022 Budget	2023 Budget
	\$33,362	\$34,362

The Village outsourced financial services to Lauterbach & Amen in 2009. The 2022 budget includes comprehensive finance management services provided through 7 full-time on-site staff as well as additional Chief Financial Officer and managerial staff support. The financial charge for service is calculated annually by resource demand across funds. The majority of the activity is in the Corporate Fund (87.5%). The remaining 12.5% represents work effort in the other funds. The 2023 budget projects a base contract increase of 3% from the 2022 contract amount, for a total contract value of \$1,145,411 with the Wholesale Water Fund allocation being \$34,362.

Other Professional Services 521290	2022 Budget	2023 Budget
	\$53,396	\$46,925

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	2022 Budget	2023 Budget
Repairs to continuity straps and sample testing in the IAW	\$5,000	\$5,000
Meter testing for the IAW	\$400	\$420
Required IEPA sampling (reimbursed by the Village of Golf)	\$600	\$630
SCADA planning review, repair and preventative maintenance (10%)	\$4,524	\$4,974
Pump preventative maintenance and as-needed repairs for pump stations (13%)	\$8,450	\$8,873
Water Model Updates	\$2,000	\$2,100
24/7 Leak Detection Monitoring (New Program)	\$15,000	\$7,500
Cross Connection Services (23%)	\$13,619	\$13,504
Large Meter Testing	\$3,803	\$3,924
TOTAL	\$53,396	\$46,925

Public Works Outsourced Services, Contract Management & Engineering Services 521295	2022 Budget	2023 Budget
	\$15,393	\$17,338

Accounts for the outsourced professional services under the Baxter & Woodman contract.

Public Works Outsourced Management Fund Allocation Table

	Corporate	Water	Sanitary	Wholesale Water	2023 Budget
Contract Management	(30%) \$20,085	(59%) \$39,501	(9%) \$6,026	(2%) \$1,338	\$66,950
Water Operation Services	-	(80%) \$64,000	-	(20%) \$16,000	\$80,000
Total Cost	\$20,085	\$103,501	\$6,026	\$17,338	\$146,950

Gas Detector Maintenance 52240	2022 Budget	2023 Budget
	\$487	\$425

Accounts for air monitor maintenance and repairs, including inspection, testing and maintenance of detection units and sensors. This is based on a three-year average and is budgeted across the Wholesale Water and Water funds.

East Pump Station Operations 524025	2022 Budget	2023 Budget
	\$2,925	\$2,925

Accounts for the following services related to the East Pump Station. This is based on a three-year average and is budgeted across the Wholesale Water and Water funds.

Service	Amount
Cathodic protection services	\$1,170
Water quality lab testing	\$1,404
Vibration pump testing	\$351
TOTAL	\$2,925

Locates 524046	2022 Budget	2023 Budget
	\$21,989	\$24,500

Locate Subscription

Accounts for the cost associated with locating underground utilities prior to digging or excavating. The 2023 budget is based on an annual subscription with JULIE locates.

Locate Subscription Fund Allocation table	
Corporate (20%)	\$1,400
Water (50%)	\$3,500
Sanitary (20%)	\$1,400
Wholesale (10%)	\$700
2023 Budget	\$7,000

Locate Services

Accounts for utility locating services performed by a contractor. The Village utilizes a hybrid model that leverages the value of in-house Public Works staff and outside contractors through outsourcing to perform typical public works functions. This is the second year that these services are being performed by a contractor. The estimated annual cost is \$23,800 for the Wholesale Water Fund.

Locate Services Fund Allocation table	
Corporate (20%)	\$47,600
Water (50%)	\$119,000
Sanitary (20%)	\$47,600
Wholesale (10%)	\$23,800
2023 Budget	\$238,000

Supply & Metering 524060	2022 Budget	2023 Budget
	\$1,500	\$1,500

Accounts for the maintenance and repair services for Village operated large water meters as needed.

	Total
Repair service and maintenance of large meters	\$500
Annual testing of two master meters	\$1,000
Total	\$1,500

Water Distribution Costs 524070	2022 Budget	2023 Budget
	\$90,499	\$118,767

Accounts for service costs related to distributing water including new outsourcing initiatives of hydrant flushing, valve exercising, hydrant painting, and leak detection as shown below. Costs are based on contractual amounts. These items are allocated across the Wholesale Water and Water funds (70% / 30%, respectively).

Service	2023 Budget
Hydrant painting	\$18,430
Leak detection contract (full system leak detection and survey services)	\$8,917
As needed leak detection services outside of contract	\$2,140
Contractor assistance to repair emergency water main breaks	\$61,200
Hydrant flushing	\$11,490
Valve exercising	\$16,590
TOTAL	\$118,767

Water Purchases 524075	2022 Budget	2023 Budget
	\$2,626,143	\$2,613,213

Accounts for water purchases from the Village of Wilmette for Glenview's wholesale customers. The 2023 estimated number of gallons to be purchased by Aqua, IAWC and the Village of Golf is 775,809, 598,996 and 22,636, respectively. The estimated gallons for IAWC and the Village of Golf are based on a three-year average of water gallons purchased and the estimate for Aqua is based on the trend of gallons used since June 2020. The 2023 budget of \$2,613,213 is calculated by multiplying the estimated number of gallons the Village purchases from the Village of Wilmette by the water purchase rate of \$1.87 per gallon.

Pump Station Operations 524080	2022 Budget	2023 Budget
	\$500	\$500

Accounts for the annual inspection and evaluation of the system. The 2023 budget is based on a three-year average.

Commodities

Operational Supplies 531155	2022 Budget	2023 Budget
	\$33,042	\$18,142

Accounts for equipment and supplies for water testing and sodium hypochlorite. These items are allocated across the Wholesale Water and Water funds in the 2023 budget (90% / 10%, respectively).

Description	2023 Amount
Hardware and small tools	\$799
East pump station maintenance and repair	\$395

Description	2023 Amount
East pump station - Sodium hypochlorite for disinfecting the water at pumping stations	\$552
East pump station - Equipment and repair parts	\$552
Water distribution - Water repair and replacement parts (structures, lids, and sleeves)	\$8,654
Water supply and metering - Replacement meters and transmitters	\$3,376
Water supply and metering - Meters and Transmitters for new developments	\$2,699
West pump station - Sodium hypochlorite	\$400
West pump station – Equipment and repair parts	\$400
West pump station maintenance and repair	\$315
TOTAL	\$18,142

Hydrants 531176	2022 Budget	2023 Budget
	\$7,488	\$13,286

Accounts for the maintenance, repairs and replacement parts for the Village’s hydrants. Based on a three-year average and allocated across the Wholesale Water and Water funds.

Safety Equipment 531205	2022 Budget	2023 Budget
	\$1,666	\$1,666

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 and is allocated across the Wholesale Water and Water funds.

Uniforms Shoe 531230	2022 Budget	2023 Budget
	\$1,659	\$1,416

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

Electricity 531235	2022 Budget	2023 Budget
	\$12,000	\$19,760

Accounts for electricity for Citizens (1705 Pfungsten Road) and Citizens Meter (1 E. River Road). These are budgeted at \$19,760 based on a three-year average.

Interfund Charges

FRRF Charges 560040	2022 Budget	2023 Budget
	\$5,123	\$1,814

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	2022 Budget	2023 Budget
	\$24,980	\$29,832

Accounts for the portion of the property and liability insurance costs allocated to the Wholesale Water Fund.

Risk Management Fixed Charges 560100	2022 Budget	2023 Budget
	\$10,722	\$12,281

Accounts for the portion of the worker's compensation insurance costs allocated to the Wholesale Water Fund.

Transfers Out

Transfer to Corporate Fund 590100	2022 Budget	2023 Budget
	\$325,000	\$325,000

Accounts for a transfer of \$325,000 to the Corporate Fund.

Transfer to Capital Projects Fund 590410	2022 Budget	2023 Budget
	\$607,921	\$626,159

Accounts for a transfer to the Capital Projects Fund to fund projects that benefit wholesale water customers.

Transfer to Water Fund 590510	2022 Budget	2023 Budget
	\$629,340	\$1,641,927

Accounts for a \$641,927 transfer to the Water Fund for the reimbursement of the pro rata portion of the shared operating and maintenance costs between the Wholesale Water fund and the Water Fund related to the sale of water. The 2023 budget also includes a \$1,000,000 transfer to support the ten-year Water Strategic Plan.

Commuter Parking Fund

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

Cash reserves of the Commuter Parking fund are being depleted due to the low revenue collections and are currently projected to run out during 2024. Based on this analysis and the inability for the fund to remain self-sustaining, commuter parking revenues and expenditures will be absorbed into the Corporate Fund beginning in 2023.

Commuter Parking Fund	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2023 Bud. vs. 2022 Bud.
Revenues					
Fines & Forfeits	-	-	21,600	-	-
Charges For Services	356,884	167,418	186,958	-	(167,418)
Investment Income	254	250	4,481	-	(250)
Other Revenues	332	-	-	-	-
Total Revenues	357,469	167,668	213,039	-	(167,668)
Expenditures					
Personnel	76,877	83,520	81,641	-	(83,520)
Contractual	180,732	213,081	203,759	-	(213,081)
Commodities	39,450	53,875	57,769	-	(53,875)
Other Charges	92,392	-	-	-	-
Interfund Charges	247,938	225,680	225,680	-	(225,680)
Total Expenditures	637,388	576,157	568,849	-	(576,157)
Surplus/(Deficit)	(279,919)	(408,489)	(355,810)	-	408,489
Ending Cash and Investments	949,256	540,767	593,446	593,446	52,679