



VILLAGE OF GLENVIEW 2024 PROPOSED BUDGET

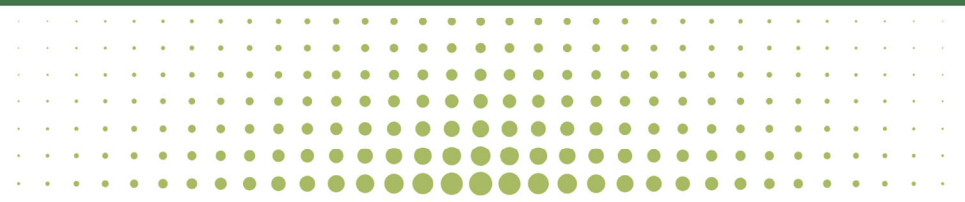


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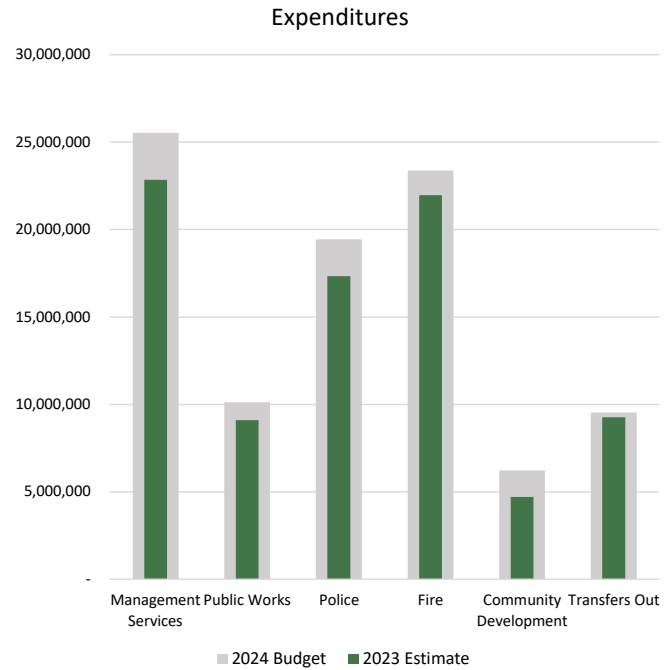
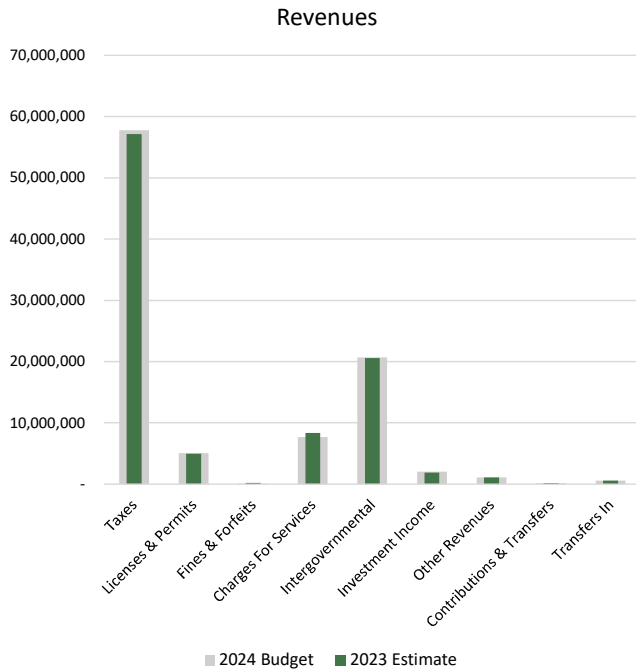
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Corporate Fund Summary

Corporate Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Taxes	55,938,899	56,067,785	57,115,277	57,751,678	1,683,893
Licenses & Permits	2,741,075	3,245,617	4,945,733	5,035,050	1,789,433
Fines & Forfeits	88,151	108,600	196,790	118,035	9,435
Charges For Services	6,180,222	6,646,309	8,366,505	7,653,860	1,007,551
Intergovernmental	21,193,125	20,358,204	20,587,135	20,683,562	325,358
Investment Income	536,581	170,070	1,861,100	2,019,000	1,848,930
Other Revenues	1,189,592	985,179	1,066,952	1,075,825	90,646
Contributions & Transfers	147,401	135,000	173,901	145,312	10,312
Transfers In	575,171	575,000	575,000	575,000	-
Total Revenues	88,590,217	88,291,764	94,888,393	95,057,322	6,765,558
Expenditures					
Management Services	22,089,506	23,965,955	22,846,079	25,533,236	1,567,281
Public Works	8,050,494	9,281,137	9,102,949	10,119,555	838,418
Police	15,835,585	18,286,192	17,331,963	19,438,292	1,152,100
Fire	21,360,148	21,582,207	21,956,435	23,383,206	1,800,999
Community Development	3,734,419	5,572,529	4,710,831	6,228,793	656,264
Transfers Out	10,074,260	9,266,132	9,266,132	9,541,198	275,066
Total Operating Expenditures	81,144,412	87,954,152	85,214,389	94,244,280	6,290,128
Operating Performance	7,445,805	337,612	9,674,004	813,042	475,430
Appropriated Prior Year Fund Balance	-	-	-	5,130,998	5,130,998
One-time Tranfer for Public Works Campus Project	-	-	-	1,900,454	1,900,454
Total Planned Uses of Fund Balance	-	-	-	7,031,452	7,031,452
Total Expenditures	81,144,412	87,954,152	85,214,389	101,275,732	13,321,580
Total Fund Performance	7,445,805	337,612	9,674,004	(6,218,410)	(6,556,022)

2024 Budget vs 2023 Estimate



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Corporate Fund Revenues

Revenues	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Taxes					
410110 - Property Tax/Current	2,332,606	3,670,861	3,670,861	2,586,073	(1,084,788)
410115 - Property Tax/Prior	(25,015)	(50,000)	(50,000)	(50,000)	-
410120 - Property Tax Debt Service	1,859,308	1,862,593	1,862,593	1,854,773	(7,820)
410125 - Prior PT - Debt Service	12,563	(25,000)	(25,000)	(25,000)	-
410130 - Property Tax/Pensions	9,826,735	9,027,241	9,027,241	10,222,797	1,195,556
410140 - Property Tax/IMRF	1,349,597	1,091,653	1,091,653	1,214,318	122,665
410141 - Prior PT - IMRF	1,025	(20,000)	(20,000)	(20,000)	-
410160 - Road & Bridge Tax - Current	516,461	460,000	500,000	500,000	40,000
410170 - Road & Bridge Tax - Prior	2,574	(4,500)	(4,500)	(4,500)	-
410180 - Property Tax - Incentives	452	500	500	500	-
410210 - Utility Tax-Comed	2,042,457	2,160,894	2,001,608	2,001,608	(159,286)
410220 - Utility Tax-Telecom	1,022,379	833,393	1,022,379	1,001,931	168,538
410230 - Utility Tax-Nicor- Gas Use Tax	1,486,591	1,517,891	1,340,708	1,403,542	(114,349)
410310 - Sales Tax	22,921,405	23,003,621	23,609,047	23,845,138	841,517
410320 - Home Rule Sales Tax	11,467,558	11,654,357	11,868,923	11,987,612	333,255
410330 - Business District Tax	102,381	110,473	87,024	89,634	(20,839)
410410 - Hotel Room Tax	1,019,666	747,808	1,101,240	1,112,252	364,444
410420 - Amusement Tax	-	25,000	30,000	30,000	5,000
410490 - Miscellaneous Tax	156	1,000	1,000	1,000	-
Total Taxes	55,938,899	56,067,785	57,115,277	57,751,678	1,683,893
Licenses & Permits					
420110 - Business License	22,790	20,000	20,000	20,000	-
420115 - Health Inspections	11,565	21,850	10,353	15,000	(6,850)
420120 - Liquor License	321,433	245,000	225,000	230,000	(15,000)
420130 - Contractors' License	11,087	15,000	9,500	12,000	(3,000)
420210 - Oversized Vehicle Permits	21,600	22,000	21,000	22,000	-
420310 - Building Permits	2,132,662	2,705,967	3,817,943	3,646,758	940,791
420315 - Engineering Review Fee	219,938	215,800	841,937	1,089,292	873,492
Total Licenses & Permits	2,741,075	3,245,617	4,945,733	5,035,050	1,789,433
Fines & Forfeits					
430110 - Traffic/Parking Fines	54,674	71,600	75,290	80,035	8,435
430160 - DUI Court Fines	-	5,000	500	1,000	(4,000)
430290 - Other Fines	33,477	32,000	121,000	37,000	5,000
Total Fines & Forfeits	88,151	108,600	196,790	118,035	9,435
Charges For Services					
440220 - Yard Waste Sticker Sales	3,781	3,200	3,200	3,200	-
440230 - Tipping Fees	895,340	890,000	890,000	890,000	-
440240 - Swancc Host Community	103,410	121,139	115,440	115,440	(5,699)
440260 - Swancc Recycling Incentive	92,072	-	55,000	50,000	50,000
440310 - Parking Meter Revenue	50	42,320	40,575	56,805	14,485
440320 - Commuter Parking Permits	-	144,638	184,419	219,663	75,025
440410 - Planning Application Fee	18,570	8,000	8,000	8,000	-
440425 - Reimbursements	204,040	150,000	750,000	150,000	-
440510 - Alarm Monitoring Charge	1,250	3,000	-	1,200	(1,800)
440520 - Vendor Lease Rental	-	-	3,658	6,000	6,000
440540 - Police Extra Duty	210,272	452,938	250,000	285,333	(167,605)
440550 - Fire Extra Duty	10,607	10,000	10,000	10,000	-
440605 - 911 Surcharge	1,216,370	1,020,000	1,200,000	1,020,000	-
440615 - Insurance Reimbursement	1,837,506	1,800,000	3,150,000	3,150,000	1,350,000
440625 - Dog Impounding Fees	610	1,000	1,000	1,000	-
440635 - Lease Fees	728,112	891,074	735,913	689,419	(201,655)

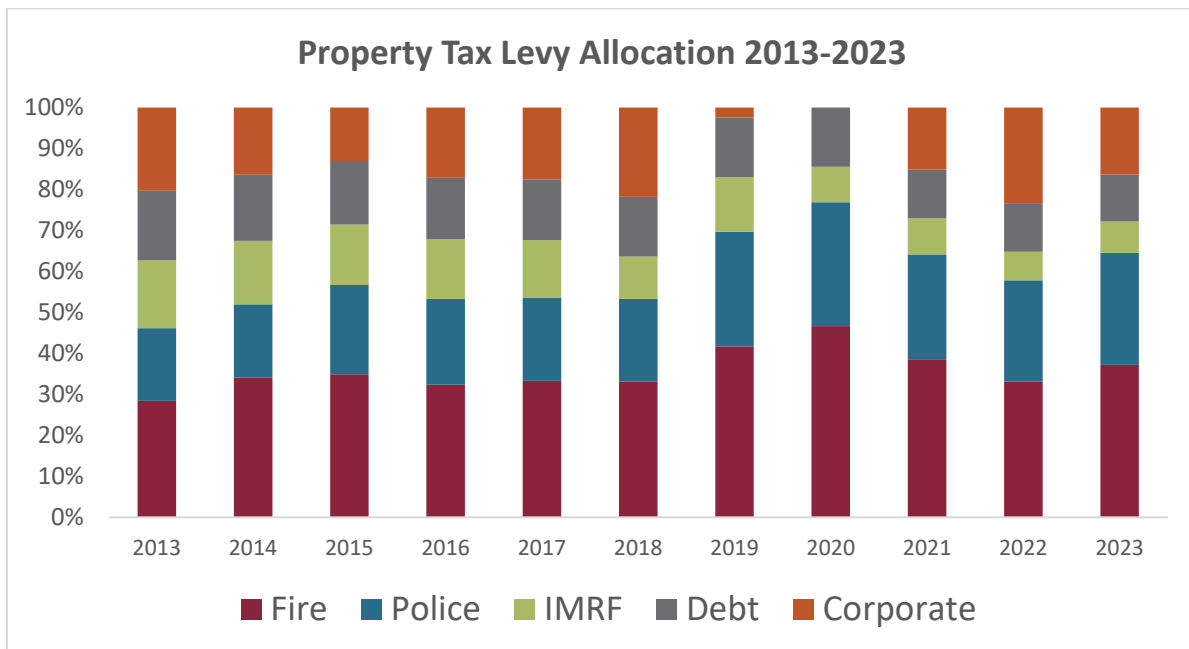
	2022	2023	2023	2024	2024 Bud.
Revenues	Actual	Budget	Estimate	Budget	vs. 2023 Bud.
440650 - Special Event Fee	2,275	1,000	1,300	1,000	-
440655 - Supervision Fees	23,696	8,000	8,000	8,000	-
440660 - Ground Emergency Medical Transport	832,261	1,100,000	960,000	988,800	(111,200)
Total Charges For Services	6,180,222	6,646,309	8,366,505	7,653,860	1,007,551
Intergovernmental					
450105 - Property Replacement Tax	780,902	478,805	554,441	400,000	(78,805)
450110 - State Income Tax	7,997,607	7,354,455	7,715,359	7,835,173	480,718
450115 - Local Use Tax	1,971,706	1,899,495	2,033,434	2,045,610	146,115
450120 - Glenbrook FPD	2,788,169	2,760,287	2,455,499	2,430,944	(329,343)
450125 - Village of Golf Fire Protection	143,000	143,000	143,000	143,000	-
450135 - Grant Proceeds	151,251	-	37,076	-	-
450140 - Cannabis Tax	78,357	121,763	77,928	78,902	(42,861)
450151 - Village of Lincolnwood Inspections	-	15,000	-	-	(15,000)
450152 - Village of Morton Grove Inspections	-	15,000	-	-	(15,000)
450170 - Outsourced Dispatch Revenue	7,282,133	7,570,399	7,570,398	7,749,933	179,534
Total Intergovernmental	21,193,125	20,358,204	20,587,135	20,683,562	325,358
Investment Income					
460110 - Interest-Savings	10,127	8,020	12,100	10,000	1,980
460120 - Interest-Investment	526,454	162,050	1,849,000	2,009,000	1,846,950
Total Investment Income	536,581	170,070	1,861,100	2,019,000	1,848,930
Other Revenues					
470110 - Franchise Tax-Nicor	43,028	45,179	59,690	59,690	14,511
470120 - Franchise Tax-Cable	887,262	850,000	887,262	896,135	46,135
470951 - Service Fees	180,000	40,000	40,000	40,000	-
470999 - Miscellaneous Revenue	79,302	50,000	80,000	80,000	30,000
Total Other Revenues	1,189,592	985,179	1,066,952	1,075,825	90,646
Contributions & Transfers					
480270 - Insurance Recoveries	38,708	-	35,000	-	-
480350 - Administrative Charges - Library	108,693	135,000	138,901	145,312	10,312
Total Contributions & Transfers	147,401	135,000	173,901	145,312	10,312
Transfers In					
490310 - Transfer From Glen, 2004A	171	-	-	-	-
490520 - Transfer From Wholesale Water Fund	325,000	325,000	325,000	325,000	-
490630 - Transfer From Insurance Fund	250,000	250,000	250,000	250,000	-
Total Transfers In	575,171	575,000	575,000	575,000	-
Total Corporate Fund Revenues	88,590,217	88,291,764	94,888,393	95,057,322	6,765,558

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

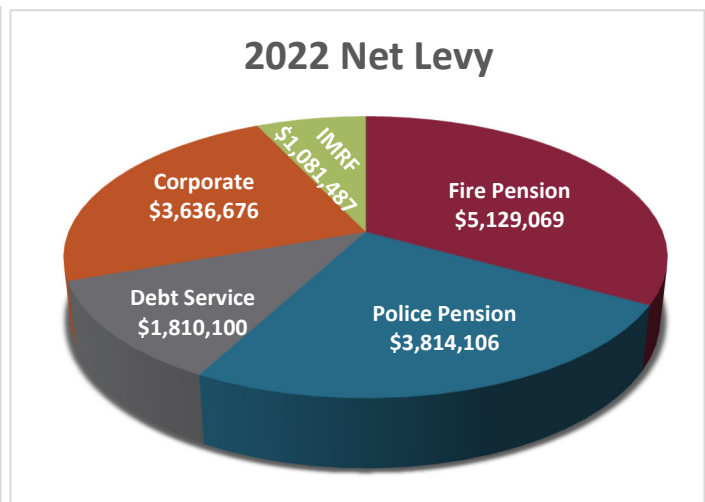
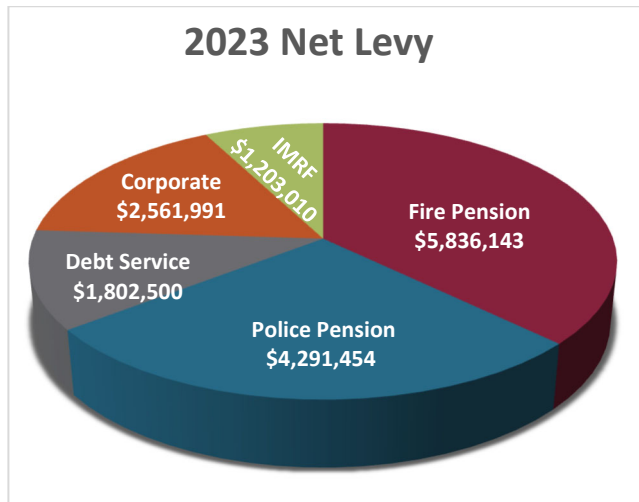
Property taxes are the second largest source of revenue for the Village Corporate Fund and represent 17% of the total Corporate Fund revenues. The Village Board approves a tax levy in December each year, and the following year the Cook County Treasurer collects the funds from the property taxpayers and remits them to the Village. The Village receives 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 most recent years, the second installment bills were issued late and this will continue in 2023 with bills expected to be available by November 1, 2023 and due December 1, 2023. 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 2023 total property tax levy is projected to increase by \$223,660 or approximately 1.45%. This increase is attributed to new EAV growth associated with newly annexed, constructed, or improved property in the Village for the 2022 tax year. Additionally, with the planned closure of the Waukegan Road/Golf Road TIF, the budget includes the reallocation of property taxes to the Corporate Fund. Since this is a redistribution of property taxes collected, an increase in one’s property tax bill would be attributable to the property valuation which is assigned at the county level. Budgeted collections are estimated to be 98% of the extended levy amount as the County adds “loss and cost” of 3% (5% for debt service) for each levy line item to account for the uncollectible amounts.

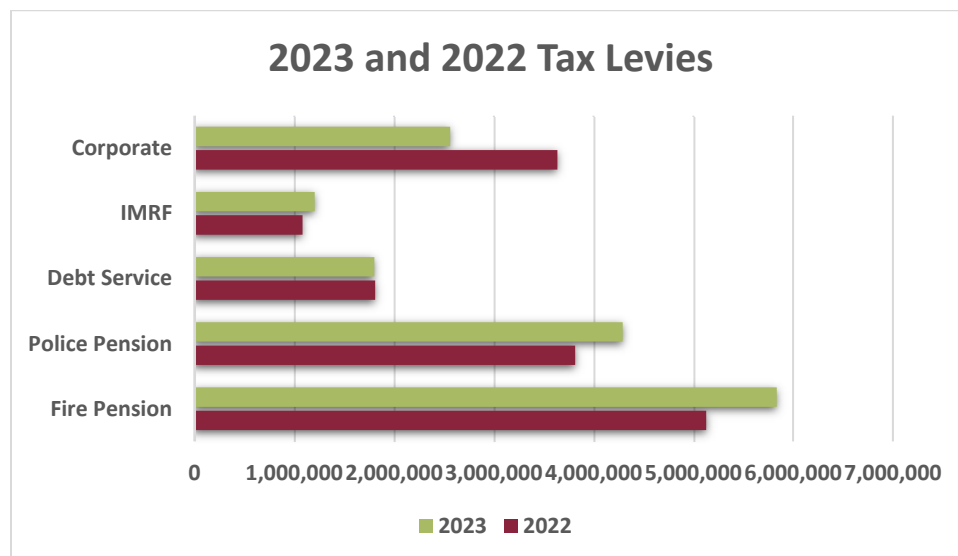
The 2023 property tax levy is as follows:

Tax Levy	~1.45% Increase of 2022 Net Levy	Loss Provision	2023 Extended Tax Levy	2024 Budgeted Collections
Corporate	\$2,561,991	\$76,860	\$2,638,851	\$2,586,073
IMRF	\$1,203,010	\$36,090	\$1,239,100	\$1,214,318
Debt	\$1,802,500	\$90,125	\$1,892,625	\$1,854,773
Police Pension	\$4,291,454	\$128,744	\$4,420,198	\$4,331,794
Fire Pension	\$5,836,143	\$175,084	\$6,011,227	\$5,891,003
Total	\$15,695,098	\$506,903	\$16,202,001	\$15,877,961



Current Property Taxes 410110	2023 Budget	2024 Budget
	\$3,670,861	\$2,586,073

Accounts for the Corporate line item on the annual levy. Even though the 2023 total property tax levy is projected to increase only approximately 1.45% or \$223,660, the Corporate portion of the levy is projected to decrease by approximately 30% or \$1,084,788 as the Village is allocating approximately \$1,200,000 more to Fire and Police Pension Funds.



Prior Property Tax 410115	2023 Budget	2024 Budget
	(\$50,000)	(\$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 and appeal results at the County level (dollars taken from the Village). In several of the most recent years the corrections/refunds have been greater than the receipts to the Village for the prior years’ levies so the 2024 budget is based on the prior years’ trends of prior property tax receipts and refunds.

Property Tax Debt Service 410120	2023 Budget	2024 Budget
	\$1,862,593	\$1,854,773

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 2024 is \$1,854,773 which corresponds to the required 2024 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 uncollectible amounts.

Prior Property Tax – Debt Service 410125	2023 Budget	2024 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 and appeal results at the County level (dollars taken from the Village). In several of the most recent years the corrections/refunds have been greater than the receipts to the Village for the prior years’ levies so the 2024 budget of (\$25,000) is based on the prior years’ trends of prior property tax receipts and refunds.

Property Tax – Pensions 410130	2023 Budget	2024 Budget
	\$9,027,241	\$10,222,797

Accounts for the annual Police Pension and Fire Pension levies. The 2023 Police Pension and Fire Pension property tax levies to be collected in 2024 are \$4,331,794 and \$5,891,003 respectively which are \$1,195,556 higher than the 2022 levy because of unfavorable investment results. The Actuarially Required Contributions/Levies for the pension funds for the past two years are as follows:

Tax Levy	2021 Levy Collected in 2022	2022 Levy Collected in 2023	2023 Levy Collected in 2024
Police Pension	\$3,889,067	\$3,849,959	\$4,331,794
Fire Pension	\$5,869,323	\$5,177,282	\$5,891,003
Total	\$9,758,390	\$9,027,241	\$10,222,797

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 uncollectible amounts.

Property Tax – IMRF 410140	2023 Budget	2024 Budget
	\$1,091,653	\$1,214,318

Accounts for the annual Illinois Municipal Retirement Fund (“IMRF”) levy. The 2023 IMRF property tax levy estimated to be collected in 2024 is based on a 2024 IMRF Employer Contribution Rate of 7.58%. The \$122,665 increase in 2024 is due to an increase in the Employer Contribution Rate which was 7.39% in 2023 combined with salary increases. 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 uncollectible amounts.

Prior Property Tax – IMRF 410141	2023 Budget	2024 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 and appeal results at the County level (dollars taken from the Village). In several of the most recent years the corrections/refunds have been greater than the receipts to the Village for the prior years’ levies so the 2024 budget of (\$20,000) is based on prior years’ trends of prior property tax receipts and refunds.

Current Road & Bridge Tax 410160	2023 Budget	2024 Budget
	\$460,000	\$500,000

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 2024 to be approximately \$500,000 which is based on the trend of Road & Bridge Tax received in recent years. The Village collected \$516,461 in 2022 and is estimating collections of \$500,000 in 2023.

Prior Road & Bridge Tax 410170	2023 Budget	2024 Budget
	(\$4,500)	(\$4,500)

Accounts for current year collections and refunds on prior years’ Road & Bridge levies and the 2024 budget of (\$4,500) is based on the most recent trends for prior years’ collections.

Property Tax Incentives 410180	2023 Budget	2024 Budget
	\$500	\$500

Accounts for property tax incentive payments per agreement. The 2024 budget is based on the most recent trends for prior years’ collections.

Utility Taxes

Utility Tax – ComEd 410210	2023 Budget	2024 Budget
	\$2,160,894	\$2,001,608

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 variations in temperatures and populations. The taxes are collected by ComEd and remitted to the Village monthly.

	2019	2020	2021	2022	2023 Estimate	2024 Budget
Electricity Revenue	\$2,104,169	\$2,042,277	\$2,093,370	\$2,042,457	\$2,001,608	\$2,001,608
Percentage Change	-6.08%	-2.94%	2.50%	-2.43%	-2.00%	0.00%

The Village’s Electricity Utility Tax revenue has fluctuated a little over the past few years. The 2023 projection is estimated to be 2.0% lower than 2022 actuals and the 2024 budget is flat with 2023 projections for a total of \$2,001,608.

Utility Tax – Telecommunications 410220	2023 Budget	2024 Budget
	\$833,393	\$1,001,931

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. YTD receipts for 2023 are trending up compared to last year so the 2023 projection is flat with 2022 actuals and the 2024 budget of \$1,001,931 anticipates a 2% decrease.

	2019	2020	2021	2022	2023 Estimate	2024 Budget
Telecommunications Revenue	\$1,526,415	\$1,283,383	\$1,153,485	\$1,022,379	\$1,022,379	\$1,001,931
Percentage Change	-9.41%	-15.92%	-10.12%	-11.37%	0.00%	-2.00%

Utility Tax – Nicor 410230	2023 Budget	2024 Budget
	\$1,517,891	\$1,403,542

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	2023 Estimate	2024 Budget
Nicor Gas Use Tax Revenue	\$1,545,899	\$1,351,213	\$1,359,737	\$1,486,591	\$1,340,708	\$1,403,542
Percentage Change	0.11%	(12.59%)	0.63%	9.33%	(9.81%)	4.69%

The 2024 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 30,714,953 of taxable therms in 2023, which is a decrease over the 2022 actual amount of 34,137,473. January, February, and April of 2023 recorded higher temperatures than the same three months of 2022, resulting in decreased 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%). The 2024 budget of \$1,403,542 anticipates 32,154,461 therms.

Sales Tax 410310	2023 Budget	2024 Budget
	\$23,003,621	\$23,845,138

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 25%, Sales Tax is the Corporate Fund’s largest revenue source. The Village has seen continued increases in sales tax revenue in 2022 and 2023. 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 2023, sales tax receipts were up about 4.3%. With many economists continuing to predict a recession, 2023 estimates are conservative and only include a 3.0% increase over 2022 actuals as sales tax was impacted the most during the Great Recession (2007-2009).

	2019	2020	2021	2022	2023 Estimate	2024 Budget
Sales Tax Revenue	\$18,360,660	\$18,206,509	\$21,727,766	\$22,921,405	\$23,609,047	\$23,845,138
Percentage Change	1.60%	-0.84%	19.34%	5.49%	3.00%	1.00%

The 2024 budget of \$23,845,138 in sales tax receipts reflects the trend of continued growth in collected revenues but at a conservative rate of 1.0% over 2023 projections.

Home Rule Sales Tax 410320	2023 Budget	2024 Budget
	\$11,654,357	\$11,987,612

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 2023 have seen an increase of about 4.3% when compared to 2022 home rule sales tax collections. The Village estimates an increase of 3.5% in 2023 and 1.0% in 2024 as home rules sales tax would likely be affected if there was a recession.

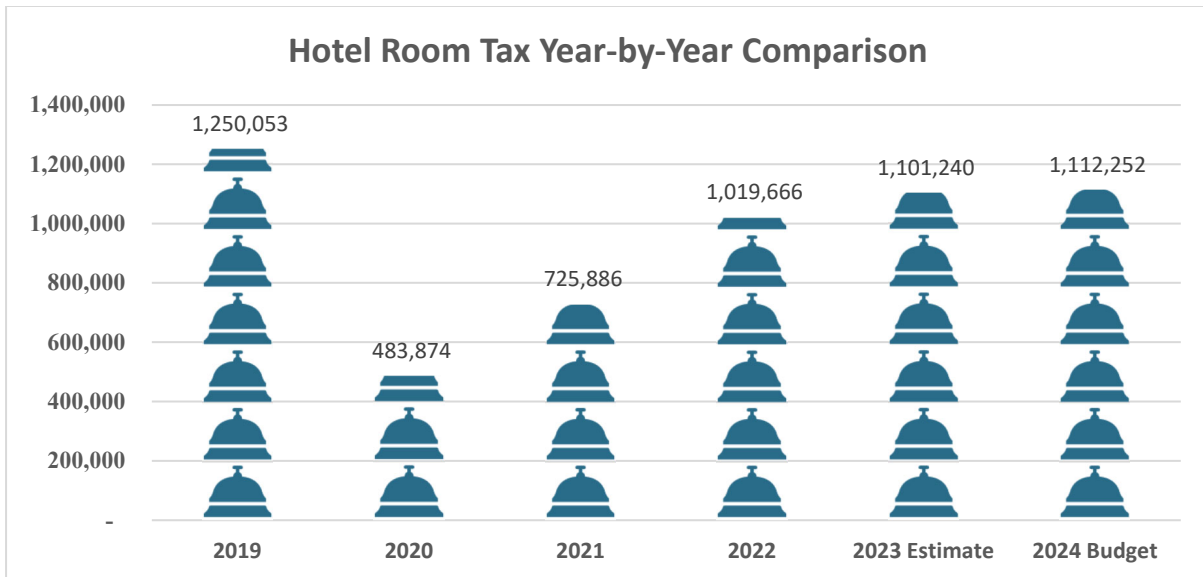
	2019	2020	2021	2022	2023 Estimate	2024 Budget
Home Rule Sales Tax Revenue	\$8,756,960	\$8,630,650	\$10,699,335	\$11,467,558	\$11,868,923	\$11,987,612
Percentage Change	-1.05%	-1.44%	23.97%	7.18%	3.50%	1.00%

Business District Tax 410330	2023 Budget	2024 Budget
	\$110,473	\$89,634

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 years but has started to show a decline. Through the first nine months of 2023, Business District Tax receipts have decreased by 9.1% compared to the same months in 2022. The Village’s 2023 projection assumes a 15% decrease for a total of \$87,024 and a 3% increase in 2024 budget for a total of \$89,634.

Hotel Room Tax 410410	2023 Budget	2024 Budget
	\$747,808	\$1,112,252

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 have been lifted near the end of the pandemic, the Village continues to see increases in hotel room tax receipt revenue each year. Staff is keeping an eye on this revenue line but anticipates revenue of \$1,101,240 in 2023, an 8% increase over 2022, and a 1% increase or \$1,112,252 in 2024.

Amusement Tax 410420	2023 Budget	2024 Budget
	\$25,000	\$30,000

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 opened late in 2022 so 2023 is the first full year of receipts since 2019. The 2024 budget is expected to remain flat with the 2023 projection of \$30,000.

Miscellaneous Tax 410490	2023 Budget	2024 Budget
	\$1,000	\$1,000

Accounts for miscellaneous taxes that cannot be classified elsewhere, including an annual distribution of Charitable Games and Pull Tabs/Jar Games tax and license fees from the Illinois Department of Revenue. The 2024 budget of \$1,000 is based on this revenue returning to pre-pandemic levels.

Licenses & Permits

Business License 420110	2023 Budget	2024 Budget
	\$20,000	\$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 \$20,000 in receipts for 2023

based on year-to-date activity. The 2024 budget is flat with the 2023 budget of \$20,000 as no significant changes are anticipated next year.

Health Inspections 420115	2023 Budget	2024 Budget
	\$21,850	\$15,000

Accounts for restaurant inspection fees, which are \$95.00 annually. The 2024 budget is based on current and prior year trends.

Liquor License 420120	2023 Budget	2024 Budget
	\$245,000	\$230,000

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. The 2024 budget of \$230,000 is based on the 2023 year-to-date receipts and year-end projection.

Contractors' License 420130	2023 Budget	2024 Budget
	\$15,000	\$12,000

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 2024 budget is based on current and prior year trends.

Oversized Vehicle Permits 420210	2023 Budget	2024 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. The 2023 year to date receipts are consistent with the same period from 2022. As such, the 2024 budget remains flat.

Building Permits 420310	2023 Budget	2024 Budget
	\$2,705,967	\$3,646,758

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 2023, permits for multiple large projects have been pulled bringing the 2023 projection to \$3,817,943. The 2024 budget of \$3,646,758 is based on the anticipated core projects and large projects.

	2019	2020	2021	2022	2023 Estimate	2024 Budget
Building Permits Revenue	\$1,439,918	\$1,612,530	\$2,447,532	\$2,132,662	\$3,817,943	\$3,646,758
Percentage Change	-38.33%	11.99%	51.78%	-12.86%	79.02%	-4.48%

Engineering Review Fee 420315	2023 Budget	2024 Budget
	\$215,800	\$1,089,292

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. The 2024 budget is based on an analysis of previous years and upcoming projects.

Fines & Fees

Traffic Fines 430110	2023 Budget	2024 Budget
	\$71,600	\$80,035

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 2024 budget is based on year-to-date receipts trending similar to the prior year and a slight increase in Commuter Parking traffic fines.

DUI Court Fines 430160	2023 Budget	2024 Budget
	\$5,000	\$1,000

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 fine receipts. The Village has requested more information from Cook County as they changed their reporting system. The 2024 budget is based on current trends.

Other Fines 430290	2023 Budget	2024 Budget
	\$32,000	\$37,000

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 2024 budget is slightly higher than the 2023 budget based on revenues trending higher over the last few years.

Charges for Services

Yard Waste Sticker Sales 440220	2023 Budget	2024 Budget
	\$3,200	\$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 2024 budget is based on the previous three years of actual receipts.

Tipping Fees 440230	2023 Budget	2024 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 2024 budget remains flat.

	2019	2020	2021	2022	2023 Estimate	2024 Budget
Tipping Fees	\$887,608	\$887,299	\$887,444	\$895,340	\$890,000	\$890,000
Percentage Change	-0.30%	-0.03%	0.02%	0.89%	-0.60%	0.00%

Host Community Revenue 440240	2023 Budget	2024 Budget
	\$121,139	\$115,440

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. Tonnage increased during COVID but decreased in 2022 and are trending down in 2023. The 2024 budget is flat with the 2023 projection which is based on an average annual tonnage of 288,600.

SWANCC Recycling Incentive 440260	2023 Budget	2024 Budget
	\$0	\$50,000

Accounts for the incentive the Village receives from SWANCC twice a year based on the amount and value of recyclable waste. The 2024 budget is based on 2023 year-to-date receipts.

Commuter Parking Meter Revenue 440310	2023 Budget	2024 Budget
	\$42,320	\$56,805

Accounts for the fees collected at parking meters in the commuter parking lots. Daily fee parking is available at a cost of \$2 per day. Overnight parking for multiple days is available only at the downtown station in designated spaces at a cost of \$2 per day. While parking meter revenue decreased during the pandemic, revenue has increased each year since 2021. This is likely due to more people returning to the office for work. The 2024 budget is expected to increase based on current trends.

Commuter Parking Permit Revenue 440320	2023 Budget	2024 Budget
	\$144,638	\$219,663

Accounts for permit parking at the downtown station and The Glen station and parking fines. Permit costs vary depending on whether you live in incorporated Glenview. The annual and semi-annual cost for residents is \$75 and \$150, respectively, and non-residents is \$100 and \$200, respectively. Commuter activity has continued to increase

since 2021. Therefore the 2024 budget reflects an expected continued increase in demand for commuter parking permits as compared to the prior year.

Planning Application Fee 440410	2023 Budget	2024 Budget
	\$8,000	\$8,000

Accounts for fees charged to process applications. The 2024 budget has been kept flat.

Reimbursements 440425	2023 Budget	2024 Budget
	\$150,000	\$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. The 2024 budget is based on prior year trends excluding large, one-time reimbursements.

Alarm Monitoring Charge 440510	2023 Budget	2024 Budget
	\$3,000	\$1,200

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 2024 budget is in line with current trends and 2022 actuals.

Vendor Lease Rental 440520	2023 Budget	202 Budget
	\$0	\$6,000

Accounts for the quarterly rental payments received from vendors located in the commuter train stations. Lease fees were waived during the pandemic. New leases were effective in 2023 and the 2024 budget is based on the current leases.

Police Extra Duty 440540	2023 Budget	2024 Budget
	\$452,938	\$285,333

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.

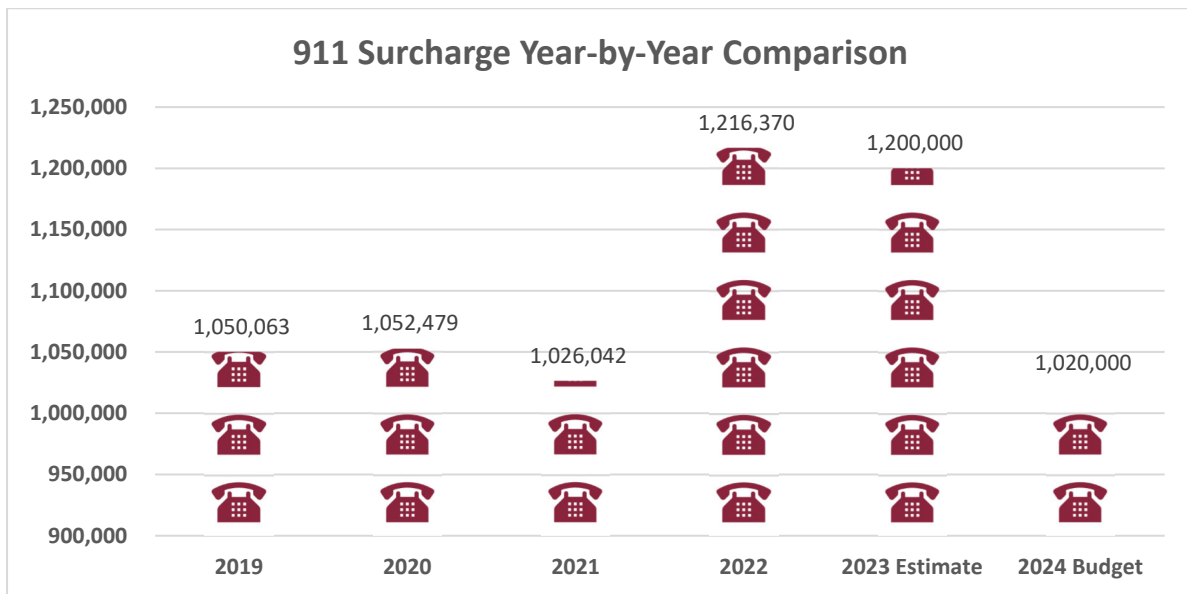
Fire Extra Duty 440550	2023 Budget	2024 Budget
	\$10,000	\$10,000

Accounts for fire supplementary services provided by the Village’s Fire Department to the public. These services usually include EMS personnel assigned to be on standby at special events. Requests vary on a year-to-year basis depending on the number of events held during the year. The 2024 budget is flat with the 2023 budget and current trends.

9-1-1 Surcharge 440605	2023 Budget	2024 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 2025. The 2023 projection and 2022 actuals include a distribution of Next Gen 9-1-1 funds that were initially held by the state and released to agencies since the amounts weren't needed. The 2024 budget has been kept flat.



Insurance Reimbursement (Ambulance Billing) 440615	2023 Budget	2024 Budget
	\$1,800,000	\$3,150,000

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			
2023		2024 (Estimate)	
Resident	\$ 2,421	Resident	\$ 2,421
Non-Resident	\$ 2,421	Non-Resident	\$ 2,421
Per Mile of Transport	\$ 15.13	Per Mile of Transport	\$ 15.13

The 2024 estimated rate is flat with prior year. The 2024 budget is significantly higher than the prior year due to the timing of the approval of 2023 fees.

Dog Impounding Fees 440625	2023 Budget	2024 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 is based on the previous three years of receipts.

Lease Fees 440635	2023 Budget	2024 Budget
	\$891,074	\$689,419

Accounts for lease payments for the Village’s cell towers and gun firing range. The cell towers are leased by 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. Lease revenue is expected to go down due to some agreements not being renewed at the end of the lease and the merger of T-Mobile and Sprint. The 2024 budget is based on all the scheduled lease payments.

Special Event Fees 440650	2023 Budget	2024 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 is based on the previous three years of activity.

Supervision Fees 440655	2023 Budget	2024 Budget
	\$8,000	\$8,000

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

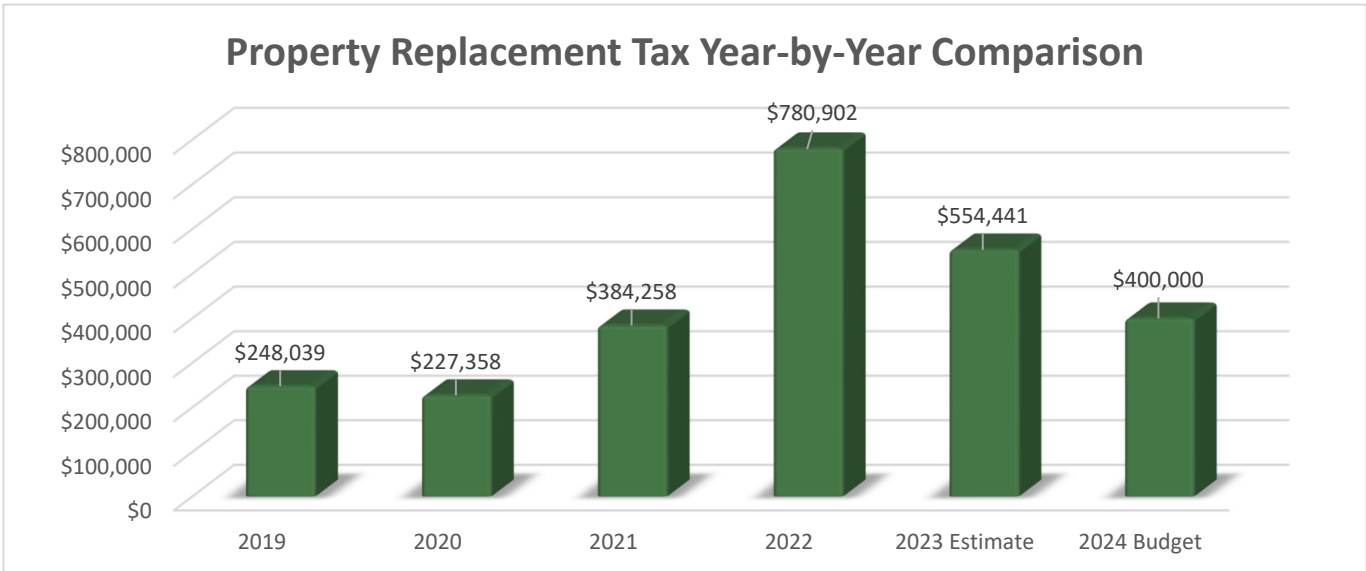
Ground Emergency Medical Transport 440660	2023 Budget	2024 Budget
	\$1,100,000	\$988,800

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 2024 budget 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	2023 Budget	2024 Budget
	\$478,805	\$400,000

Accounts for Personal Property Replacement Tax (PPRT) distributions from the Illinois Department of Revenue. PPRT are revenues collected by the State and paid to the Village to replace money that was lost when the State discontinued local municipalities’ authority to impose personal taxes on corporations, partnerships, and other business entities. Tax receipts are distributed in eight installments: January, March, April, May, July, August, October, and December. During the past several years the State has 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 came in \$505k over budget. The significant increase was due to strong corporate profits earlier in the year combined with a planned transfer into PPRT at the state level. Receipts for 2023 have been trending lower which is expected because of the state’s annual reconciliation. The 2023 projection of \$554,441 is based on the current trend. The 2024 budget accounts for expected decreases in corporate profits combined with the state’s reconciliation.



State Income Tax 450110	2023 Budget	2024 Budget
	\$7,354,455	\$7,835,173

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 of 48,705.

	2019	2020	2021	2022	2023 Estimate	2024 Budget
Income Tax Revenue	\$5,014,901	\$5,147,028	\$6,356,983	\$7,997,607	\$7,715,359	\$7,835,173
Percentage Change	11.23%	2.63%	23.51%	25.81%	-3.53%	1.55%
Per Capita Basis	\$107.29	\$108.67	\$132.08	\$162.93	\$158.41	\$160.87

As the chart above indicates, the Village saw a 25.81% increase in income tax revenue for 2022. Income tax in 2023 continues to benefit from positive factors, however not to the extent of 2022. The 2023 estimate and 2024 budget are based on the Illinois Municipal League’s listed income tax per capita figures.

Local Use Tax 450115	2023 Budget	2024 Budget
	\$1,899,495	\$2,045,610

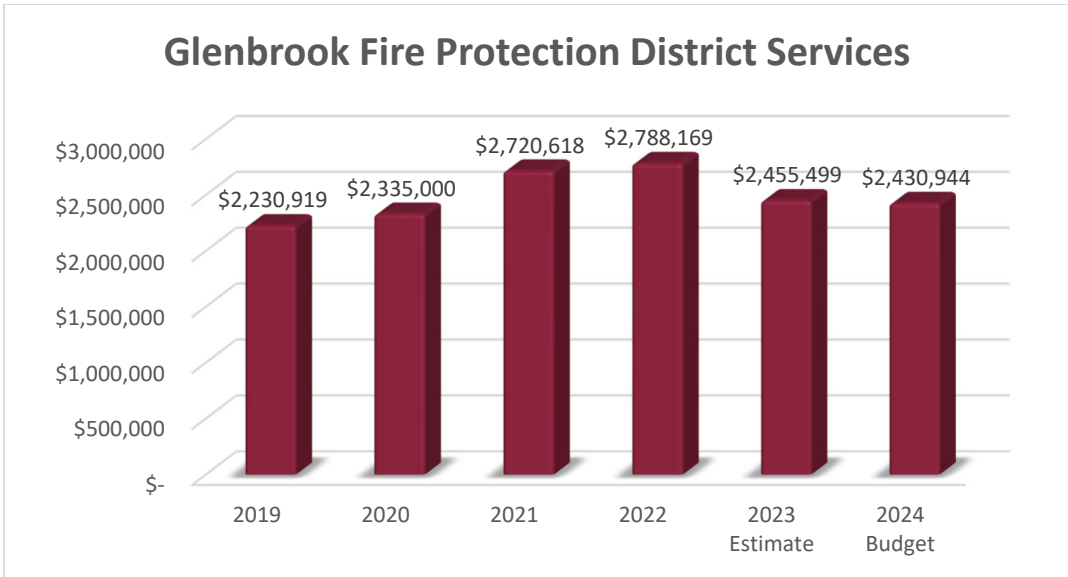
Accounts for monthly Use Tax distributions from the Illinois Department of Revenue. Use tax is a tax imposed on the privilege of using, in Illinois, any item of tangible personal property that is purchased anywhere at retail. In most instances, registered retailers act as the collectors of use tax and 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% of the collections for general merchandise and 100% 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 slight growth in use tax receipts in 2023 for the Village. Use Tax receipts are expected to be moderate for the remainder of 2023 and through 2024. The first seven months of 2023 have shown a 7.3% increase as compared to the same period of 2022. The 2024 budget is based on the Illinois Municipal League’s listed Local Use Tax per capita.

	2019	2020	2021	2022	2023 Estimate	2024 Budget
Local Use Tax Revenue	\$1,577,084	\$2,040,735	\$1,867,089	\$1,971,706	\$2,033,434	\$2,045,610
Percentage Change	14.86%	29.40%	-8.51%	5.60%	3.13%	0.60%
Per Capita Basis	\$33.74	\$40.90	\$41.29	\$39.77	\$41.75	\$42.00

Glenbrook Fire Protection District 450120	2023 Budget	2024 Budget
	\$2,760,287	\$2,430,944

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 2023 estimate of \$2,455,499 is lower than the 2023 budget due to the decrease in the district’s EAV compared to the Village’s EAV as a result of the closure of the Glen TIF. The 2024 budget is a 1% decrease from 2023 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	2023 Budget	2024 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.

State Cannabis Tax 450140	2023 Budget	2024 Budget
	\$121,763	\$78,902

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. While new dispensaries continue to open in Illinois, a dispensary opened in Missouri which caused out of state sales of cannabis to decrease. Additionally, the number of items being sold is increasing but the average price has decreased. The 2024 budget is based on the Illinois Municipal League’s listed Cannabis Tax per capita.

Village of Lincolnwood Inspections 450151	2023 Budget	2024 Budget
	\$15,000	\$0

Accounted for the Village of Lincolnwood’s use of the Village’s sanitarians for health inspections. The Village no longer provides these services as Lincolnwood began contracting directly with Safebuilt for health inspections in 2022.

Village of Morton Grove Inspections 450152	2023 Budget	2024 Budget
	\$15,000	\$0

Accounted for the Village of Morton Grove’s use of the Village’s sanitarians for health inspections. The Village no longer provides these services as Morton Grove began contracting directly with Safebuilt for health inspections in 2022.

Outsourced Dispatch Revenue 450170	2023 Budget	2024 Budget
	\$7,570,399	\$7,749,933

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 2024 budget 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	2023 Budget	2024 Budget
	\$8,020	\$10,000

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.

Interest – Investment 460120	2023 Budget	2024 Budget
	\$162,050	\$2,009,000

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 continuously increased throughout 2023 and the original 2023 budget did not take this into account.

Other Revenues

Franchise Tax – Nicor 470110	2023 Budget	2024 Budget
	\$45,179	\$59,690

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 2024 budget is based on prior year payments.

Franchise Tax – Cable 470120	2023 Budget	2024 Budget
	\$850,000	\$896,135

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 2024 budget includes a 1% increase over 2022 actual receipts of \$887,262.

Service Fees 470951	2023 Budget	2024 Budget
	\$40,000	\$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 2024 budget is set at \$40,000 annually until 2035 based on the agreement.

Miscellaneous Revenue 470999	2023 Budget	2024 Budget
	\$50,000	\$80,000

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 2024 budget is based on prior years’ activity.

Contributions & Transfers

Administrative Charges – Library 480350	2023 Budget	2024 Budget
	\$135,000	\$145,312

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.

Transfer from Wholesale Water Fund 490520	2023 Budget	2024 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	2023 Budget	2024 Budget
	\$250,000	\$250,000

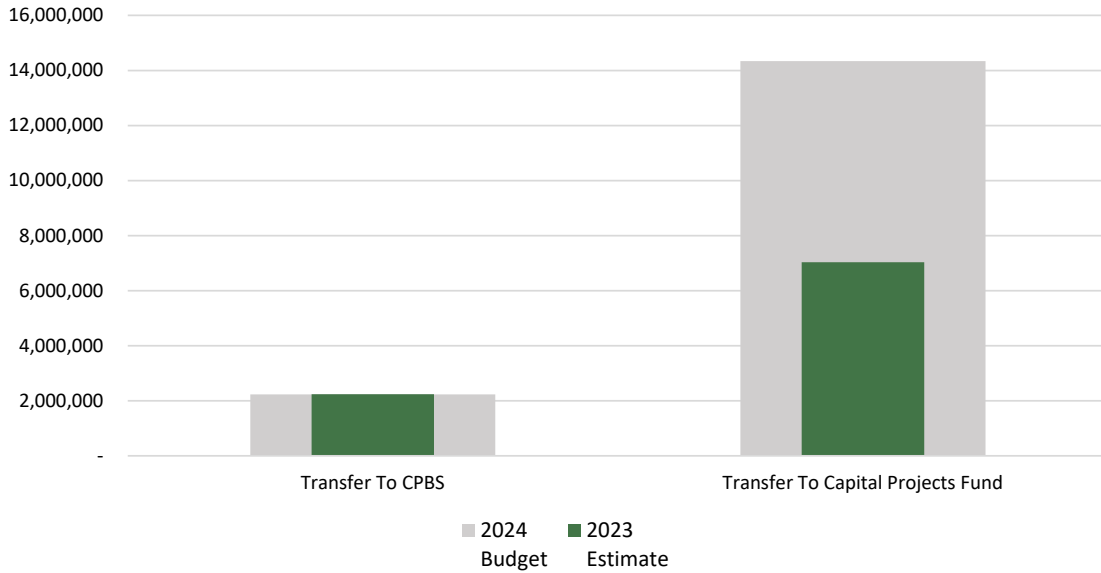
Accounts for transfers from the Insurance & Risk Fund.

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Corporate Fund Transfers Out

Corporate Fund Transfers	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Transfers Out					
590310 - Transfer To CPBS	2,314,260	2,235,732	2,235,732	2,229,582	(6,150)
590410 - Transfer To Capital Projects Fund	7,760,000	7,030,400	7,030,400	14,343,068	7,312,668
Total Transfers Out	10,074,260	9,266,132	9,266,132	16,572,650	7,306,518

2024 Budget vs 2023 Estimate



Transfers Out

Transfer to Corporate Purpose Bonds Fund 590310	2023 Budget	2024 Budget
	\$2,235,732	\$2,229,582

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 2024 budget, which is based on the agreed upon debt repayment schedule, is \$1,802,500 for the 2012B bonds which is the final payment, and \$427,082 for the 2013A bonds.

Debt Issuance	2024 Budget
General Obligation Refund Bond Series 2012B	\$1,802,500
General Obligation Bond Series 2013A	<u>\$427,082</u>
Total	\$2,229,582

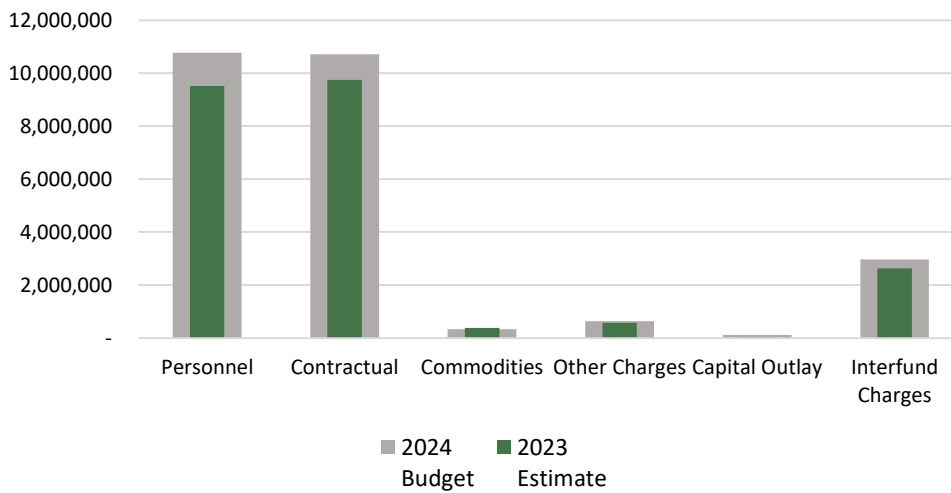
Transfer to Capital Projects Fund 590410	2023 Budget	2024 Budget
	\$7,030,400	\$14,343,068

Accounts for the transfer to support the annual Capital Improvement Program. The budgeted 2024 transfer includes the on-going amount to the Capital Projects Fund of \$7,311,616 plus an additional \$5,130,998 from appropriated prior year fund balance and \$1,900,454 for the Public Works Campus project.

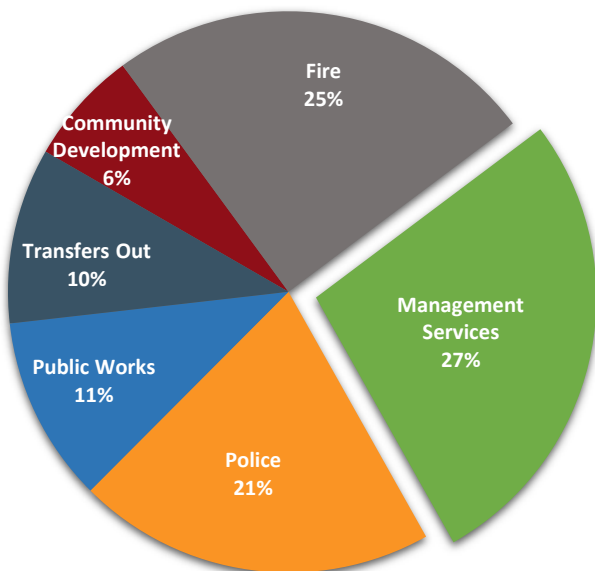
Management Services Department Summary

Management Services	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Personnel	8,975,764	9,979,257	9,519,642	10,770,048	790,791
Contractual	10,446,324	10,418,049	9,740,140	10,711,131	293,082
Commodities	191,597	396,640	374,236	329,566	(67,074)
Other Charges	132,639	635,904	572,481	638,892	2,988
Capital Outlay	108,019	10,000	13,475	113,500	103,500
Interfund Charges	2,235,168	2,526,105	2,626,105	2,970,099	443,994
Management Services Total	22,089,511	23,965,955	22,846,079	25,533,236	1,567,281

2024 Budget vs 2023 Estimate



2024 Operating Expenditure Budget - Corporate Fund



Community Development	\$6,228,793
Fire	\$23,383,206
Management Services	\$25,533,236
Police	\$19,438,292
Public Works	\$10,119,555
Transfers Out	\$9,541,198
Total	\$94,244,280

Management Services Department Line Item Budget

Management Services	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Personnel					
511110 - Regular Salaries	5,389,840	6,200,726	5,635,023	6,666,407	465,681
511120 - Part Time Salaries	212,640	257,306	182,447	278,520	21,214
511210 - Overtime Salaries	1,091,807	1,115,939	1,344,418	1,204,507	88,568
511230 - Holiday Pay	82,855	101,479	91,653	104,323	2,844
511240 - Longevity Pay	19,356	21,154	16,145	16,095	(5,059)
511270 - Vacation Buy Back	49,251	49,100	58,014	56,500	7,400
511280 - Sick Buy Back	2,856	5,500	1,586	53,110	47,610
512110 - Deferred Comp	23,226	24,333	22,131	20,440	(3,893)
512120 - Auto Allowance	29,447	29,712	26,770	23,460	(6,252)
514110 - FICA Payments	490,811	587,093	567,776	631,005	43,912
514210 - IMRF Payments	665,209	566,701	535,965	626,646	59,945
514410 - Health Insurance	917,081	1,017,314	1,017,314	1,061,585	44,271
515300 - Incentives and Recognition	1,385	2,900	20,400	27,450	24,550
Total Personnel	8,975,764	9,979,257	9,519,642	10,770,048	790,791
Contractual					
521110 - Actuarial Services	-	1,500	1,375	1,500	-
521140 - Audit Services	46,726	59,396	56,508	61,990	2,594
521150 - Bank Service Charges	18,912	28,985	24,013	28,285	(700)
521171 - Economic Development Agreement	5,229,890	4,294,000	4,029,880	4,013,955	(280,045)
521172 - Business District Distribution	51,191	55,236	43,512	44,817	(10,419)
521180 - Contractual Disbursements	7,061	4,000	5,000	4,000	-
521205 - Finance & Accounting Services	966,933	1,013,689	1,002,189	1,084,391	70,702
521215 - Information Technology Services	760,789	857,200	757,307	809,450	(47,750)
521230 - Medical Services	420	700	-	19,200	18,500
521275 - Non-profit Core Service Funding	413,310	427,216	427,216	440,279	13,063
521290 - Other Professional Services	366,975	386,271	370,941	484,875	98,604
521510 - Court Reporting Services	-	500	500	500	-
521520 - Legal Service/Retainer	312,000	333,720	339,000	348,000	14,280
521540 - Outside Litigation	110,111	45,000	21,000	29,000	(16,000)
521550 - Prosecutor Services	69,407	67,898	88,285	88,285	20,387
522115 - Cell Phone Service & Equipment	156,840	147,768	157,820	151,109	3,341
522120 - Document Destruction	803	1,936	2,605	2,923	987
522125 - Dues, Memberships, Subscriptions	42,930	47,845	44,063	47,539	(306)
522145 - Postage	65,133	72,400	71,491	78,433	6,033
522150 - Printing and Publishing	59,435	78,605	72,163	85,885	7,280
522155 - Rentals	4,294	3,432	3,432	3,432	-
522160 - Software Licensing	1,241,475	1,925,728	1,741,352	2,188,882	263,154
522170 - Telephone	282,993	334,853	236,312	384,940	50,087
522230 - Equipment Maintenance	199,806	197,210	216,882	285,338	88,128
523020 - Selection & Promotions	33,005	24,375	18,024	17,050	(7,325)
523030 - Trustee Expenses	5,885	8,586	9,270	7,073	(1,513)
Total Contractual	10,446,324	10,418,049	9,740,140	10,711,131	293,082
Commodities					
531025 - Audio Visual Supplies	-	8,362	7,266	9,500	1,138
531030 - Batteries (Specialized)	-	3,008	1,524	-	(3,008)
531060 - Computer Supplies	1,730	7,557	3,807	5,172	(2,385)
531070 - Computer/Printer/Copier Toner	29,265	39,951	28,569	48,410	8,459
531080 - Electronic Eqpt & Supplies	39,205	220,771	222,232	145,179	(75,592)
531110 - General Office Supplies	8,857	11,055	21,303	16,405	5,350
531225 - Traffic Control Supplies	8,513	1,700	2,000	1,500	(200)
531230 - Uniforms/Shoe	23,235	28,000	26,000	29,400	1,400
535050 - Other Supplies/Tools	80,792	76,236	61,535	74,000	(2,236)
Total Commodities	191,597	396,640	374,236	329,566	(67,074)

Other Charges					
540070 - Contingencies	-	400,000	400,000	400,000	-
540190 - Other Expenses	2,424	2,225	6,175	13,325	11,100
540195 - Bad Debt Expense	12,094	5,000	2,140	5,000	-
540300 - Training	105,272	191,954	149,091	183,917	(8,037)
540305 - Tuition Reimbursement	12,849	35,000	15,000	35,000	-
540310 - Travel Reimbursement	-	1,725	75	1,650	(75)
Total Other Charges	132,639	635,904	572,481	638,892	2,988
Capital Outlay					
550015 - Machinery & Equipment	1,890	-	-	-	-
550020 - Furniture & Fixtures	-	-	-	23,500	23,500
550040 - Building Improvements	106,129	10,000	13,475	90,000	80,000
Total Capital Outlay	108,019	10,000	13,475	113,500	103,500
Interfund Charges					
560010 - CERF Charges	713,129	865,007	965,007	1,009,786	144,779
560040 - FRRF Charges	214,651	69,577	69,577	212,469	142,892
560070 - General Liability Insurance	794,857	951,183	951,183	1,093,421	142,238
560100 - Risk Management Fixed Charges	512,531	640,338	640,338	654,423	14,085
Total Interfund Charges	2,235,168	2,526,105	2,626,105	2,970,099	443,994
Management Services Total	22,089,511	23,965,955	22,846,079	25,533,236	1,567,281

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, which 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 25 full-time employees and 2 part-time employees (Village Manager, Deputy Village Manager, Director of Management Services, Deputy Director of Management Services, Assistant to the Village Manager, Deputy Village Clerk/Executive Assistant, Special Projects Manager, Administrative Coordinator, Community Engagement Manager, Digital Media Coordinator, Multimedia Specialist, Communications Specialist, Human Resources Manager, Human Resources Generalist, Utility Billing Representative, Customer Service Manager, five (5) Customer Service Representatives, Records Coordinator, three (3) Records Clerks, part-time Customer Service Representative and part-time Records Clerk). Additionally, there are 8 full-time equivalent (FTE) contracted Finance division staff.

Joint Dispatch/IT is staffed with 49 full-time employees and 8 part-time employees (Director of Public Safety Support Services, Deputy Director of Public Safety Support Services, Operations Manager, Application Support Specialist, eight (8) Shift Supervisors, thirty-seven (37) full time Telecommunicators, and eight (8) part-time Telecommunicators). Additionally, there is an IT Manager who oversees IT strategic planning and 3 full-time equivalent (FTE) employees contracted from an IT firm.

The 2024 Management Services Department budget includes several one-time projects totaling \$365,000. These projects include but are not limited to the installation of a public restroom in the Police Records lobby, services related to Glenview's 125th anniversary celebration, administration of a community-wide survey and furniture replacement for administration, IT, and Dispatch, and a Dispatch software project. Not including one-time projects, the 2024 Management Services Department budget of \$25,168,236 is up 5.0% from the 2023 budget and up 10.2% from the 2023 projections. The variance from projection is due to full-time staffing increasing as staff filled 6 of 8 vacant positions in 2023. Increases from budget are primarily due to the addition of an IT manager, Joint Dispatch Operations Manager, and a Records Clerk.

The 2024 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. Increases in the 2024 budget request are related to moving Tyler Public Safety Software to the cloud environment, addition of an IT manager, operations manager, as well as, increases in training for Telecommunicators to effectively work with callers experiencing a mental health crisis. Due to a combination of existing vacancies and the Village's Voluntary Separation Program Joint Dispatch had 8 openings at the beginning of 2023. In 2023, Joint Dispatch has filled 6 of those 8 open positions which will have a positive impact on the cost of Hireback.

In 2024, the Management Services Department will continue the implementation of the Community Engagement Plan with continued focus on video storytelling of Village programs, people of Glenview and "All Things Glenview" supported by the hiring of a multimedia specialist and communications specialist in 2023. The department will also be launching both a new internal onboarding ambassador program to better connect new hires with the vision and values of the Village, as well as, expanding the successful on-call counselor program currently in Dispatch to the Fire and Police Departments to better support the mental health and wellness of the Village's first responders. In 2024, the scope of the Financial Services contract is being expanded to better centralize key functions under the Finance Division. Finally, the implementation of body-worn cameras in the Police Department has greatly increased the amount of staff time required to respond to public records requests and subpoenas. To support the increased need to review, redact, and release video footage, an additional Records Clerk has been added to the 2024 budget.

Personnel Expenditures

Regular Salaries 511110	2023 Budget	2024 Budget
	\$6,200,726	\$6,666,407

Accounts for a portion of the salary expense for full-time Management Services employees. The FY 2024 Budget includes a 3.50% merit increase and merit bonuses for non-union employees and a 2.25% (hired before 10/01/2011) or 3.25% (hired after 10/01/2011) increase for union positions covered by the Joint Dispatch union contract. The 2024 budget is up from the 2023 budget due salary increases as well as the addition of one IT Manager, one Operations Manager, and one Records Clerk. These increases were offset by a reduction of one Assistant Village Manager and the partial re-allocation of several salary allocations from the Corporate Fund to the Water and Sanitary Sewer Funds.

Position	Corporate	Enterprise Funds	Internal Service Funds
Village Manager	75%	Water – 10% Sanitary – 5% Wholesale Water – 10%	-
Deputy Village Manager	75%	Water – 10% Sanitary – 5% Wholesale Water – 10%	-
Director of Management Services	66%	Water – 3% Sanitary – 1%	Ins. & Risk – 30%
Deputy Director of Management Services	96%	Water – 3% Sanitary – 1%	-
Assistant to the Village Manager	40%	Water – 30% Sanitary – 5% Wholesale Water – 5%	Ins. & Risk – 15% FRRF – 5%
Deputy Village Clerk/Executive Assistant	100%	-	-
Special Projects Manager	80%	Water – 10% Wholesale Water – 10%	-
Administrative Coordinator	100%	-	-
Community Engagement Manager	100%	-	-
Communications Specialist	100%	-	-
Digital Media Coordinator	100%	-	-
Multimedia Specialist	100%	-	-
Human Resources Manager	50%	Water - 15% Sanitary 5% -	Ins. & Risk – 30%
Human Resources Generalist	50%	Water - 15% Sanitary 5% -	Ins. & Risk – 30%
Utility Billing Representative	-	Water – 90% Sanitary – 10%	-
Customer Service Manager	70%	Water – 23% Sanitary – 7%	-

Position	Corporate	Enterprise Funds	Internal Service Funds
(2) Customer Service Representative	85%	Water – 12% Sanitary – 3%	-
(3) Customer Service Representative	70%	Water – 23% Sanitary – 7%	-
Records Coordinator	100%	-	-
(3) Records Clerk	100%	-	-
Director of Public Safety Support Services	100%	-	-
Deputy Director of Public Safety Support Services	100%	-	-
Operations Manager	100%	-	-
IT Manager	40%	Water – 30% Sanitary – 5% Wholesale Water – 5%	Ins. & Risk – 15% FRRF – 5%
Application Support Specialist	100%	-	-
(8) Shift Supervisor	100%	-	-
(37) Telecommunicator	100%	-	-

Part Time Salaries 511120	2023 Budget	2024 Budget
	\$257,306	\$278,520

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 2024 budget includes a 3.50% increase for part-time CSR, TCs, and Records Clerk.

Overtime Salaries 511210	2023 Budget	2024 Budget
	\$1,115,939	\$1,204,507

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 Water and Sewer Funds for the Resolution Center.

Joint Dispatch including FLSA (see below)	\$1,094,184
GVTV	\$1,732
Special Events	\$94,900
Records	\$10,054
Resolution Center	\$3,637
TOTAL	\$1,204,507

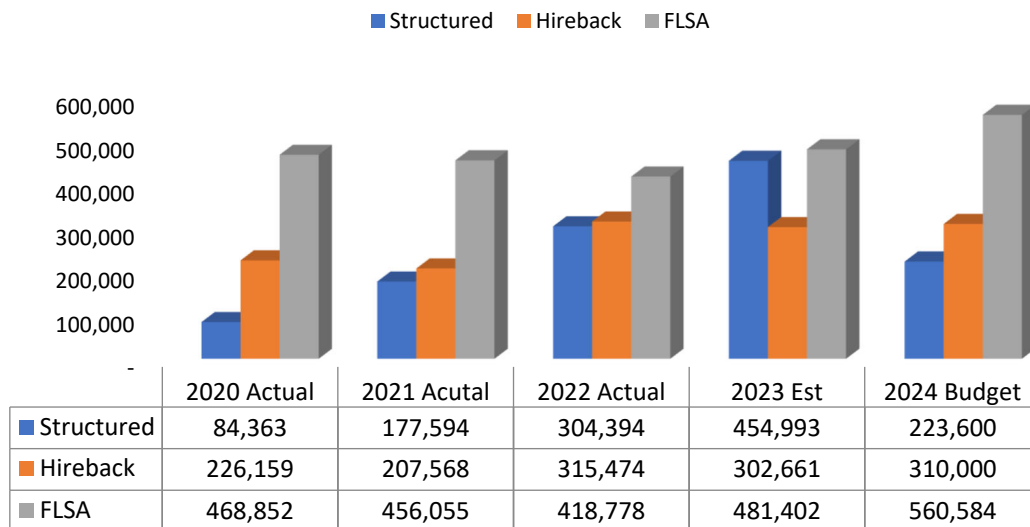
Joint Dispatch Overtime:

- **Structured \$223,600** – 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 2024 budgeted amount represents an increase over the 2023 budget based on an analysis of prior year actuals and cost of increasing salaries based on the Dispatch Collectively Bargained Agreement, as well as the potential for merit increases for non-union members.
- **Hireback \$310,000**– The 2024 Hireback amount is a 2% increase from the 2023 estimate. The increase is nominal as staffing increases and needed for coverage for unplanned vacancies lowers. 2023 has required

many of our positions be filled using Hireback dollars. Dispatch has been managing an approximately 20% vacancy rate through much of 2022 and 2023 with on-going recruitment to fill vacant positions. As of budget, there are 6 new TCs in training with a vacancy rate is about 8%.

- **FLSA \$560,584** - 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 2024 budget amount of \$1,732, which is based on an anticipated 32 hours of overtime for GVTV staff for any community events or holidays 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, Blocktoberfest, and Holiday in the Park events hosted by the Chamber of Commerce in the total amount of \$94,900. These amounts are estimates based on historical trends in personnel needs for community special events.

Event	Amount
Memorial Day Parade	\$1,313
Glenview Summerfest	\$20,002
Glenview Fourth of July	\$36,265
Blocktoberfest	\$32,297
Holiday in the Park	\$5,023
TOTAL	\$94,900

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, National Incident-Based Reporting System (NIBRS) statistical requirements, and administrative adjudication

hearings (\$10,054). Resolution Center overtime is typically related to providing water billing oversight, as well as attendance at public gatherings to enhance public outreach (\$3,637).

Holiday Pay 511230	2023 Budget	2024 Budget
	\$101,479	\$104,323

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	2023 Budget	2024 Budget
	\$21,154	\$16,095

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 (7 employees) and to Telecommunicators hired prior to 10/1/2011 with 7 or more years of service per the union contract (3 employees). Longevity amounts are included in union contracts and the employee handbook at a specific point in time and are increased annually based on the annual September change in CPI. The estimated change in CPI is 1.7% based on current trends. Longevity is allocated across funds in the same proportions as regular salaries. The 2024 budget decreased due to a reduction in the number of employees eligible to receive longevity as well as a reduction in CPI.

Vacation Payout 511270	2023 Budget	2024 Budget
	\$49,100	\$56,500

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 2024 budget is based on review of program participation in prior years.

Sick Payout 511280	2023 Budget	2024 Budget
	\$5,500	\$53,110

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. In 2024, the Village is implementing a new sick time payout plan. Expenditures are anticipated to increase as a result of this program, however, the program will significantly reduce the Village's end of service sick leave payout liability.

Deferred Compensation 512110	2023 Budget	2024 Budget
	\$24,333	\$20,440

Accounts for a portion of deferred compensation paid to the Village Manager, Deputy 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. The 2024 budget decreased due to the elimination of the Assistant Village Manager position.

Auto Allowance 512120	2023 Budget	2024 Budget
	\$29,712	\$23,460

Accounts for the auto allowance paid to the Village Manager, Deputy 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. The 2024 budget decreased due to the elimination of the Assistant Village Manager position.

FICA Payments 514110	2023 Budget	2024 Budget
	\$587,093	\$631,005

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

IMRF Payments 514210	2023 Budget	2024 Budget
	\$566,701	\$626,646

Accounts for a portion of the employer’s share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2024 employer rate is 7.58% of IMRF wages which include salaries, OT wages, vacation and sick payouts, longevity and deferred compensation. The 2024 rate is only 2.57% higher than the 2023 rate of 7.39%. The 2024 budget increased as a result of the new rate, salary increases and additional positions.

Health Insurance 514410	2023 Budget	2024 Budget
	\$1,017,314	\$1,061,585

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. For 2024, HMO rates are increasing 9.44% and PPO rates are increasing 10.35%.

Incentive and Recognition 515300	2023 Budget	2024 Budget
	\$2,900	\$27,450

Accounts for employee recognition within Dispatch. Includes supplies for National Telecommunicator Week (\$2,000), years of service recognition (\$750), Challenge Coins (\$1,000), Dispatch Center Composite Photo (\$5,000) and purchase of holiday meals on Christmas Day and Thanksgiving Day (\$1,000). Also included are recognition expenses for GVTV volunteers that provide 100 or more hours annually (\$200). New in 2024 are stipends for the Village’s Community Ambassador Program (\$17,500). This initiative provides video storytelling opportunities which are then posted on the Village’s social media channels.

Contractual Expenditures

Actuarial Services 521110	2023 Budget	2024 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	2023 Budget	2024 Budget
	\$59,396	\$61,990

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”). This agreement was renewed by the Village Board covering audits for fiscal years 2022-2026. The financial charge for service is calculated by resource demand across funds and updated annually (see table). With the anticipated closure of the Waukegan/Golf TIF at the end of 2023, charges for the annual TIF Compliance Report and Continuing Debt Disclosure services are allocated to the Corporate Fund starting in 2024. The budget for Baker Tilly audit services is \$67,098 with a \$59,857 Corporate Fund cost. The total proposed Corporate Fund 2024 budget is \$61,990 which also includes annual required actuary fees and debt disclosure fees associated with the annual audit.

Service	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
Audit Services (Baker Tilly)	89%	\$56,604	\$50,378
GATA Grant Audit Services (Baker Tilly)	89%	\$1,484	\$1,321
Single Audit Services/Federal Grant (Baker Tilly)	89%	\$6,042	\$5,377
State of IL Comptroller’s Report (Baker Tilly)	89%	\$1,696	\$1,509
Other Post-Employment Benefits - Full Valuation (Actuary)	82%	\$2,250	\$1,845
Continuing Debt Disclosure Annual Report (Piper Sandler)	25%	\$1,150	\$288
TIF Compliance Report-Waukegan/Golf TIF (Baker Tilly)	100%	\$1,272	\$1,272
TOTAL		\$70,498	\$61,990

Bank Service Charges 521150	2023 Budget	2024 Budget
	\$28,985	\$28,285

The Village provides various payment methods to give citizens a range of options for utility billing, commuter parking permits (E-pay used only for this), building permits, Police issued local ordinance violations, and other miscellaneous payments, many of which can be processed online.

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

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 below) are based on an analysis of receipt activity. Persolvent (for LAMA payments) is within the Community Development budget.

Bank Service Charges	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
Credit cards	22%	\$127,205	\$27,985
E-Pay processing	100%	\$300	\$300
E-Check processing (checks written from banks)	0%	\$3,310	\$0
TOTAL		\$130,815	\$28,285

Economic Development Agreement 521171	2023 Budget	2024 Budget
	\$4,294,000	\$4,013,955

Accounts for incentive agreements for economic development including sales tax incentives and other revenue sharing agreements. The 2023 projections of \$4,029,880 and the 2024 budget of \$4,013,955 were developed based on current trends in conjunction with the terms of the individual agreements.

Business District Distribution 521172	2023 Budget	2024 Budget
	\$55,236	\$44,817

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 2024 budget includes a 3% increase to the 2023 projection of \$43,512. Revenue generated by the actual businesses operating within the Business District has remained relatively consistent from 2022 to 2023; however, the revenue generated via online sales delivered to businesses within the district are trending lower than in previous years resulting in the decrease in the total 2024 budget.

Contractual Disbursements 521180	2023 Budget	2024 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	2023 Budget	2024 Budget
	\$1,013,689	\$1,084,391

The Village outsourced financial services to Lauterbach & Amen in 2009. The 2024 budget includes comprehensive finance management services provided through 8 full-time on-site staff as well as additional Chief Financial Officer and managerial staff support. The scope of the agreement has been expanded to better centralize key functions under the Finance Division. Those functions are: oversight of the Village’s purchasing/procurement program, managing financial components of Special Service Areas, debt management, development agreement compliance, production of the annual five-year financial forecast, upgrades to financial software, and department process improvement/documentation. These responsibilities were previously handled by Village staff across several departments. Consolidation within finance will ensure greater consistency, improve efficiency, and free up staff time in other departments to focus on other initiatives. The financial charge for service is calculated annually by resource demand across funds as noted in the table below.

Fund	Allocation
Corporate Fund	75.0%
Water Fund	9.0%
Wholesale Water Fund	7.0%
Sanitary Sewer Fund	4.0%
Capital Equipment Replacement Fund	2.0%
Facility Repair and Replacement Fund	1.5%
Insurance and Risk Fund	1.5%
TOTAL	100%

Information Technology Services 521215	2023 Budget	2024 Budget
	\$857,200	\$809,450

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-hours emergency support. The program staffing level is annually reviewed and allocated across funds based on general technology resource demands (see table). The 2024 IT Budget includes the IT contract, management of unanticipated security events, special IT projects, storage, and Azure services for use of cloud-based, Software as a Solution (SaaS) programs. With former Commuter Fund expenditures being rolled into the Corporate Fund in 2023, the total Corporate Fund allocation will be 94% with 93.25% to the Corporate IT org and .75% to the Corporate Commuter org.

Technology Fund Allocation	
Corporate Fund - IT	93.25%
Water Fund	5.00%
Sanitary Fund	1.00%
Corporate Fund - Commuter	.75%

Information Technology	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
<i>The IT Contract expired in 2023 and required renegotiation. Additionally, the Village decided to remove itself from the Government Information Technology Consortium (GovITC). The Village Hired a full-time IT manager to oversee the outsourced IT staff and manage strategic planning.</i>	94%	\$861,117	\$809,450

Medical Services 521230	2023 Budget	2024 Budget
	\$700	\$19,200

The 2024 budget includes an expansion of mental health services and support for public safety staff. In 2022, the Dispatch department contracted with Dr. Michelle Lilly to provide work-related counseling sessions. The Village has a retainer for a certain number of sessions per month that employees can utilize as needed. In addition to these sessions, Dr. Lilly has also visited the dispatch center several times and provided on-site discussions. This program was designed to quickly connect individuals in need of resources to a counselor and removes barriers such as insurance and cost for employees. This program was expanded in September 2023 to include the Police and Fire Departments. The estimated annual cost for this program is \$19,200 which equates to 10 sessions per month.

Medical Services previously accounted for random drug testing in the 911 center however the Telecommunicator CBA has been updated to remove random drug testing and to switch to a “reasonable suspicion” standard which is the same standard applied across the Village.

Non-Profit Core Service Funding 521275	2023 Budget	2024 Budget
	\$427,216	\$440,279

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 2024 funding for recurring costs for non-profit services is \$440,279. The year-over-year increase is based on the most recent Personal Consumption Expenditures (PCE) Price Index at the time of the application release which was 3.8%.

Other Professional Services 521290	2023 Budget	2024 Budget
	\$386,271	\$484,875

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. The increases are due to the increased cost of Microwave support and aged Microwave network equipment plus additional software being implement for dispatch quality assurance in the 911 center. Additionally, the Communications Division included funding for a community-wide survey and materials for the 125th anniversary of Glenview celebration.

Function	Professional Services	Qty	Unit Cost	Total Cost
VMO	Glenkirk Recycling Agreement – Paid monthly for removal of aluminum cans by Glenkirk residents.	1	\$875	\$875
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	\$21,826	\$21,826
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
VMO	Resources for Website Enhancements Related to Communications and Business Analytics	1	\$10,000	\$10,000
Communications	Communications Supplementary Services for implementation of community engagement plan (<i>see below</i>)	1	\$50,000	\$50,000
Communications	Social Media Archiving Service	1	\$3,138	\$3,138
Communications	Professional Photography Services	4	\$1,250	\$5,000
Communications	Community-wide Survey (completed every 5 years) (<i>see below</i>)	1	\$25,000	\$25,000
Communications	125 th Anniversary of Glenview Celebration Materials/Services (<i>see below</i>)	1	\$20,000	\$20,000
Legal	Municipal Code Updates, Subscription and Administration Fee	1	\$8,600	\$8,600
Legal	Administrative Law Judge for adult and juvenile administrative proceedings related to legal violations	1	\$15,000	\$15,000
HR	Recording Secretary Board of Fire and Police Commissioners	5	\$300	\$1,500
HR	SSRS Reports for implementation of PlanSource and Paylocity	2	\$500	\$1,000

Function	Professional Services	Qty	Unit Cost	Total Cost
Finance	Various financial costs including GFOA certification/review of annual financial report and budget, 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	\$6,442	\$6,442
Dispatch	Rapid Notification license fee (<i>see below</i>)	1	\$38,800	\$38,800
Dispatch	Language line translation service vendor agreement.	1	\$2,100	\$2,100
Dispatch	Smart 911 (<i>see below</i>)	1	\$18,100	\$18,100
Dispatch	ProQA Annual Software Licensing for Emergency Medical Dispatch Programs (Medical Protocols) and Aqua (Quality Assurance) (<i>see below</i>)	1	\$60,350	\$60,350
Dispatch	Frontline Parking and Vacation Watch system (<i>see below</i>)	1	\$18,659	\$18,659
Information Technology	Microwave Link Maintenance for Village Network	1	\$10,000	\$10,000
Information Technology	Electrical wiring services for IT	1	\$10,000	\$10,000
Information Technology	Microwave Link Maintenance and support related to Joint Dispatch	1	\$20,000	\$20,000
Information Technology	Network Penetration Testing	1	\$20,000	\$20,000
Information Technology	Upgrade to North Joint Dispatch Center Storage Area	1	\$20,000	\$20,000
Information Technology	CAD Export Interface Set-Up fees	1	\$5,600	\$5,600
Records	Converting of Confidential Media from Paper Documents to Updated Technology (<i>see below</i>)	1	\$15,000	\$15,000
			TOTAL	\$484,875

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 2024 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).

Communications Supplementary Services

\$50,000

The continued implementation of the Community Engagement Plan is a major Village goal for 2024. The Community Engagement Manager is providing enhanced storytelling, social media and engagement opportunities and adding additional staff to the communications team. The addition of Village team members has resulted in a decrease in the need for supplementary services from third-party contractors.

Community-wide Survey

\$25,000

Every five years, the Village conducts a survey of Village residents to gather feedback on community satisfaction and priorities across several departments and functions. The last survey was completed in 2019, and staff will be identifying a vendor to complete these services in 2024.

125th Anniversary of Glenview Celebration Materials/Services \$20,000

June 20, 2024, marks the 125th anniversary of Glenview’s incorporation. A committee made up of representatives of multiple jurisdictions and local organizations has been formed to plan several events throughout the Village to mark the occasion. Plans are still under development, but it is anticipated there will be professional service needs to support the event, including banners, printing services, giveaways, and art/decorations.

Rapid Notification \$38,800

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 2023, staff worked with Emergency Management Agencies for the State, Cook County, and Lake County to gain access to the Integrated Public Alert Warning System (IPAWS). This gives the 911 center immediate access to send emergency alerts to persons in a geographic area, regardless of whether the citizen has “opted in” to our local rapid notification. As a result, Niles, Lindenhurst, and Grayslake are requesting access to the system. Of the total fee of \$38,812, Glenview is responsible for about \$4,000. Glenview pays the annual license fees for each agency and is then reimbursed by the agency for their share of the fee.

Smart 911 \$18,100

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 \$2,500 of the \$18,810 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 Software ProQA \$60,350

This line item combines several items from the 2023 and prior year budgets. This includes Emergency Medical Dispatch (EMD) Software, the Artificial Intelligence software used for doing Quality Assurance of EMD calls, AI Skills Lab that allows Telecommunicators to train their skills with the EMD software, and the expansion of AI to aid in quality assurance of non-EMD calls.

Frontline \$18,659

Frontline is a public safety tool for tracking parking permission and vacation watches. As Frontline has expanded their programs, the Village has expanded usage. In 2023 tracking of Daily Observation Reports was added for new hired telecommunicators. In 2024, Power DMS will no longer be used for tracking continuing education and policies, with a switch to the frontline product. The Village and agencies served by joint dispatch continue to use the online parking tool to track parking permission requests.

Confidential Media Digital Conversion (one-time project) \$15,000

A third-party vendor will be hired to convert confidential Police Records matters to updated forms of media for a specific case. Glenview possesses 30+ storage boxes of paper documents and outdated media involving a 46-year-old unsolved Glenview Police case. These documents would be transferred to current technology to preserve the data and to be able to provide to FOIA requestors easily and readily.

Court Reporting Services 521510	2023 Budget	2024 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 2024 budget remains at one session at \$500.

Legal Service/Retainer 521520	2023 Budget	2024 Budget
	\$333,720	\$348,000

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 several 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 2024 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	2023 Budget	2024 Budget
	\$45,000	\$29,000

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 2024 budget of \$29,000 is utilized for labor union and personnel related updates, grievances, and review in the Fire, Police, and Dispatch Departments. The budget in 2023 was escalated due to outstanding contract negotiation.

Prosecutor Services 521550	2023 Budget	2024 Budget
	\$67,898	\$88,285

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 (\$49,469). This account also includes prosecutorial and Administrative Law Judge services related to property code violations and local ordinance police violations (\$38,816). The Village’s Administrative Adjudication is dependent on activity which has been higher in 2023 than in 2022. The year-over-year budget increase is due entirely to increased prosecution costs related to the Circuit Court in Skokie due to the following reasons:

- There has been a significant increase in cases/tickets compared to levels during the pandemic. For example, the number of citations for the Skokie Circuit Court was 622 in 2020, 942 in 2021 (51% increase), and 1,396 in 2022 (48% increase). 2023 citations thru June are in line with 2022 figures.
- Prior to the pandemic, pre-trial conferences with opposing attorneys would take place during the court date. During the pandemic, and continuing now, many cases are held through Zoom requiring additional scheduled calls outside of court.
- Hearings at the court, in general, are taking longer than prior to the pandemic due to Zoom continuing to be offered.

	2021 Actual	2022 Actual	2023 Budget	2023 Projection	2024 Budget
Municipal Prosecution	\$ 27,563	\$ 41,449	\$ 29,175	\$ 49,469	\$ 49,469
Administrative Adjudication	\$ 37,867	\$ 27,958	\$ 38,723	\$ 38,816	\$ 38,816
Total	\$ 65,429	\$ 69,407	\$ 67,898	\$ 88,285	\$ 88,285

Cell Phone Service and Equipment 522115	2023 Budget	2024 Budget
	\$147,768	\$151,109

The FY 2024 budget of \$160,754 for cell phones and equipment is based on the fiscal year 2023 projection. The charges are allocated across funds based on general technology resource demands. The Corporate Fund allocation

is 94% which is \$151,109. Increases in cell phone services are largely based on greater demand for cellular service including increases for Police Squad car videos.

Cell Phone Service	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
Cellular service for phones and field computers (Verizon)	94%	\$150,000	\$141,000
Cellular emergency phones and Board Epacket service (AT&T)	94%	\$9,600	\$9,024
Payphone service at depot stations (Pacific Telemanagement)	94%	\$1,154	\$1,085
TOTAL		\$160,754	\$151,109

Document Destruction 522120	2023 Budget	2024 Budget
	\$1,936	\$2,923

The FY 2024 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.

Also included in this line item is shredding/disposal of the paper bins from the Village Manager’s Office, Resolution Center, and Development Center. There are four total bins among the three office spaces, and the cost to have Groot travel to Village Hall and dispose of the waste is approximately \$350 per trip. Staff estimates that on an annual basis, typically three trips are needed, for a total of \$1,050. The Corporate Funds portion is 94% or \$987.

Dues, Memberships, Subscriptions 522125	2023 Budget	2024 Budget
	\$47,845	\$47,539

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	\$2,200	\$2,200
VMO	Localgovnews.org subscription	14	\$140	\$1,960
VMO	Capitol Fax Online Newsletter Subscription	1	\$500	\$500
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	1	\$796	\$796
VMO	International City/County Management Association (ICMA) dues for (3) VMO staff	3	\$402	\$1,206
VMO	Illinois City/County Management Association (ILCMA) dues for (3) VMO staff	3	\$180	\$540
VMO	Illinois Government Finance Officers Associations (IGFOA)	1	\$100	\$100
VMO	Exercise Equipment Annual Subscription	1	\$528	\$528
Communications	Online Newspaper Subscriptions	1	\$350	\$350

Function	Membership	Qty	Unit Cost	Total Cost
Communications	City-County Communications & Marketing Association (3CMA) Awards Entry	1	\$250	\$250
Communications	Illinois National Association of Telecommunications Officers and Advisors (NATOA)	1	\$80	\$80
Communications	Canva graphic design software	1	\$156	\$156
Communications	GVTV original production video contest entry fees	1	\$350	\$350
HR	IL and National Public Employer Labor Relations Association (IPELRA/NPELRA) Membership dues HR - Manager/Generalist	2	\$230	\$460
HR	Society for Human Resource Management membership – HR Manager and HR Generalist	2	\$260	\$520
HR	CityTech USA - PublicSalary.com	1	\$400	\$400
Dispatch	Assoc. of Public Safety Communications Officials (APCO)	1	\$1,719	\$1,719
Dispatch	National Emergency Number Association Membership	1	\$284	\$284
Dispatch	Licenses with IL Dept. of Public Health for Emergency Medical Dispatch certifications	1	\$300	\$300
Dispatch	IPELRA membership	1	\$250	\$250
Dispatch	CPR and AED certifications and renewals	1	\$460	\$460
Dispatch	Priority Dispatch Emergency Medical Dispatch renewals	1	\$2,000	\$2,000
Records	Law Enforcement Records Managers of Illinois (LERMI) annual membership for Customer Service Manager and Records Coordinator	2	\$45	\$90
Administration	ICMA - Illinois City/County Management Association Dues	2	\$200	\$400
Administration	ILCMA - International City/County Management Association Dues	2	\$100	\$200
Administration	National Government Finance Officers Association (GFOA) Membership	1	\$305	\$305
Administration	Illinois GFOA Membership	1	\$400	\$400
Administration	Midwest Association of Public Procurement (MAPP)	1	\$45	\$45
Administration	National Institute of Governmental Purchasing (NIGP)	1	\$190	\$190
Resolution Center	Two Notary Fees - Resolution Center Staff Members	2	\$100	\$200
			TOTAL	\$47,539

Postage 522145	2023 Budget	2024 Budget
	\$72,400	\$78,433

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. The United Postal Service increased the cost of postage across several categories of mail beginning in July 2023. These increases range from 3.45% - 6.25% depending on the type of mail being sent. These increases have been incorporated into the Village's 2024 budget.

Function	Postage	Qty	Unit Cost	Total Cost
General Gov't	Village Hall postage machine postage	1	\$21,000	\$21,000
Communications	Village newsletter 10 issues	10	\$4,765	\$47,650

Function	Postage	Qty	Unit Cost	Total Cost
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
VMO/RC/Records/Fin	Express shipping and special deliveries	1	\$1,300	\$1,300
Commuter Parking	Postage for mailing permits and letters, share of machine lease and supplies	1	\$2,513	\$2,513
TOTAL				\$78,433

Printing and Publishing 522150	2023 Budget	2024 Budget
	\$78,605	\$85,885

Accounts for the cost of printing the newsletter and other Village materials. The driving cost is the printing of The Glenview Report, the Village newsletter that is mailed to all Glenview residents 10 times per year. The cost of printing services went up substantially in 2023 but increases are not anticipated in 2024. These services are budgeted at \$63,000 for 2024. Additional account expenditures are shown in the table below.

Function	Description	Qty	Unit Cost	Total 2024 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	\$2,500	\$2,500
Communications	Promotional items for community events promoting various channels to interact with the Village	1	\$3,500	\$3,500
HR	Onboarding pamphlets/materials	1	\$7,000	\$7,000
Finance	Posting Budget Notice and Treasurer’s Report	1	\$1,800	\$1,800
Finance	Printing Budget and Annual Financial Report custom binder spines (auditors make copies)	1	\$1,000	\$1,000
Finance	Envelopes for various mailings	1	\$35	\$35
Records	Police return address envelopes	1	\$350	\$350
Records	Handicap Permits	1	\$350	\$350
Records	Warrant Jackets	1	\$400	\$400
Records	Bike Registration Labels	1	\$300	\$300
Records	Case Jackets	1	\$3,200	\$3,200
Records	“No Solicitor” Signs for Resident Doors	1	\$1,000	\$1,000
TOTAL				\$85,885

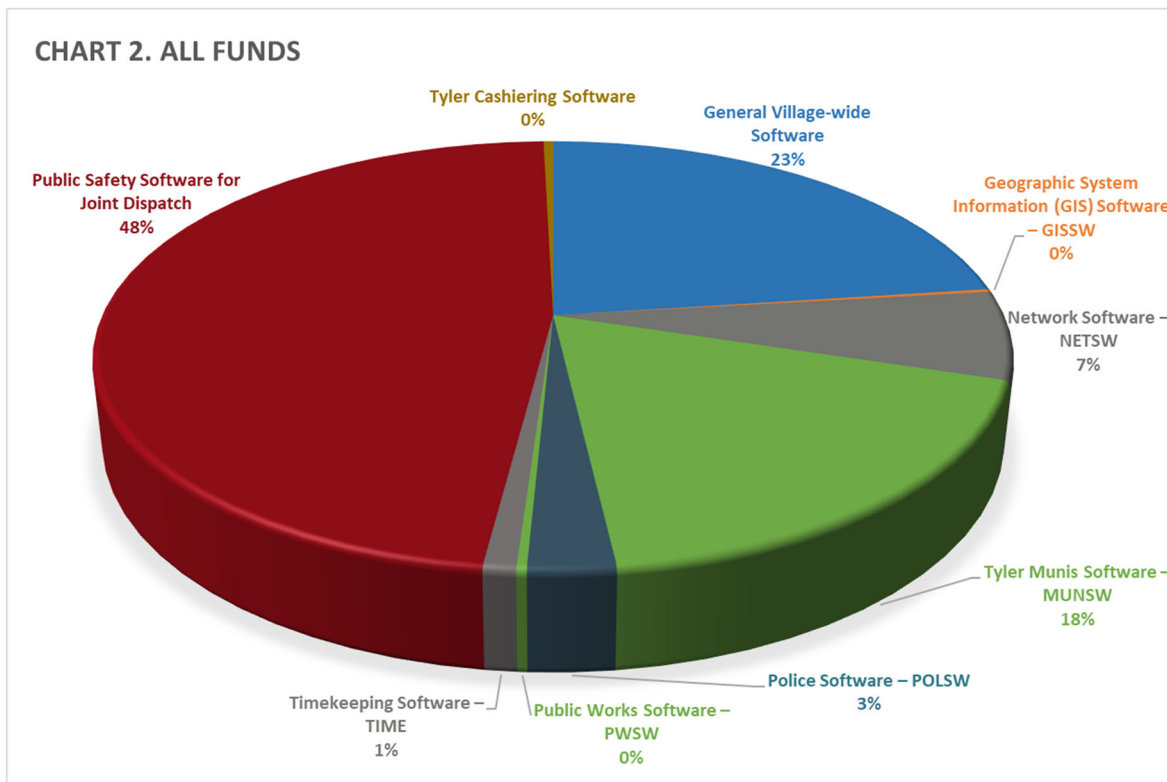
Rentals 522155	2023 Budget	2024 Budget
	\$3,432	\$3,432

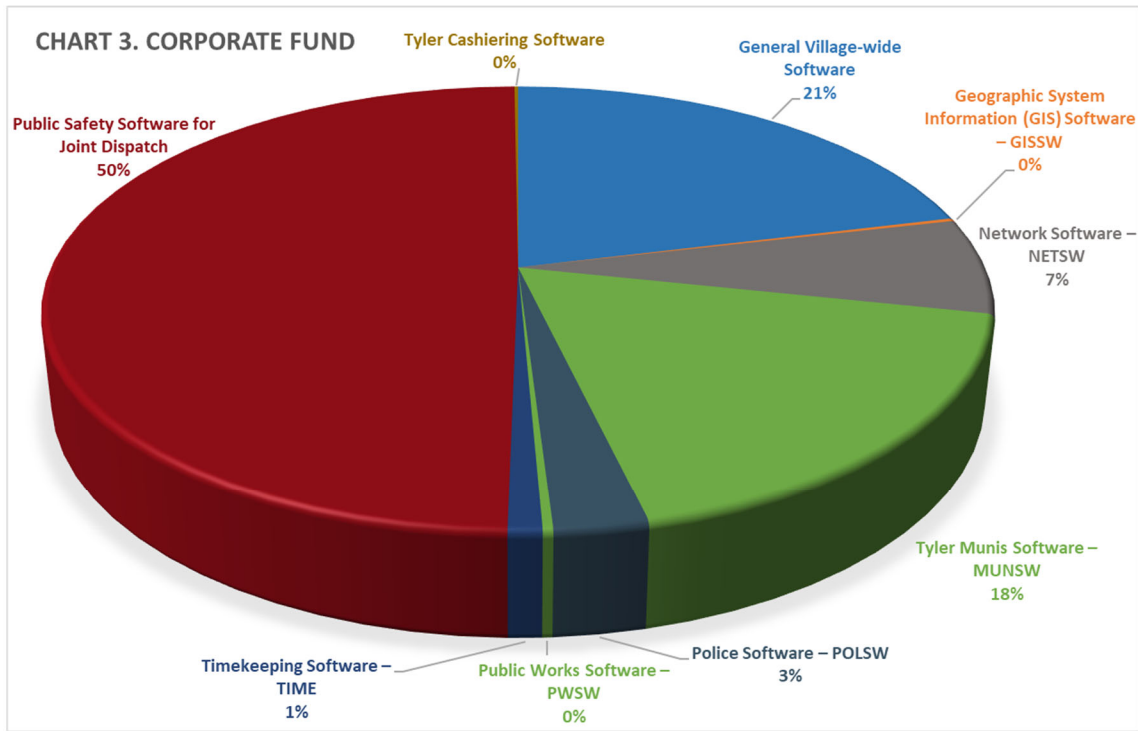
Accounts for the cost of one Digital Mailing System lease agreement located at Village Hall in the quarterly amount of \$858 for an annual total of \$3,432 for 2024.

Software Licensing 522160	2023 Budget	2024 Budget
	\$1,925,728	\$2,188,882

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, Tyler Public Safety Software for Joint Dispatch is charged 100% to Corporate and is offset through Joint Dispatch revenue, while Munis Software used by all Village departments is allocated across funds using the IT software allocation.

Description	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
General Village-wide Software	Varies	\$496,086	\$436,360
Geographic System Information (GIS) Software – GISSW	94%	\$4,609	\$4,331
Network Software – NETSW	100%	\$144,738	\$144,738
Tyler Munis Software – MUNSW	94%	\$396,899	\$373,086
Police Software – POLSW	100%	\$56,461	\$56,461
Public Works Software – PWSW	94%	\$6,570	\$6,175
Timekeeping Software – TIME	Varies	\$21,259	\$20,373
Public Safety Software for Joint Dispatch *offset by customer revenue	100%	\$1,144,285	\$1,144,285
Tyler Cashiering Software	35%	\$8,783	\$3,074
	TOTAL	\$2,279,690	\$2,188,882





The FY 2024 software budget includes ongoing support of MUNIS SaaS (Software as a Service), telephones, police software used for the Administrative Law Judge (ALJ), payroll processing, and O365. The 2024 Budget plans for moving Tyler Public Safety Software to the cloud, and off-site data storage. Additionally, staff has budgeted 7% increases for core software packages such as MUNIS, O365, and Talentspace (Saba performance tracking software). Tyler Cashiering is broken out separately as it is used for billing purposes and connects Munis with Incode software for accepting Water and Sewer Payments as well as payments received for fines related to local adjudication. The Cashiering allocation across funds is broken out in table below.

Tyler Cashiering Allocation	
Water	60%
Sewer	5%
Corporate	35%

Telephone 522170	2023 Budget	2024 Budget
	\$334,853	\$384,940

The FY 2024 budget for general telephone service, cable, and fiber connection charges is for the Village and its Dispatch partners. The budget was projected based on the projection of FY 2023 expenditures and the addition of new data charges as our agreement with the Northfield Township Technology Consortium (NTTC) come to an end and added data connections for cloud services. The charges are allocated across funds based on general technology resource demands. Joint Dispatch charges are offset by Joint Dispatch revenue. The total FY 2024 budget is \$396,802, of which \$384,940 is supported by the Corporate Fund. The programs are summarized below.

	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
Voice and Data Services			
Telephone Services (AT&T)	94%	\$4,000	\$3,760
Cable Television (Comcast)	94%	\$5,403	\$5,079
Village Facility Data Service (Astound and NTTC)	94%	\$20,306	\$19,088
Voice Service (Peerless)	94%	\$80,000	\$75,200
Village Phone System (RingCentral)	94%	\$88,000	\$82,720
Glencoe/Kenilworth/Northfield/Winnetka Data (Comcast)	100%	\$51,572	\$51,572
Glenview/Grayslake Data Connection (Comcast)	100%	\$13,200	\$13,200

Voice and Data Services	Corporate Fund Allocation	Total Cost	Corporate Fund Cost
Joint Dispatch Highland Park Consolidation Data (Comcast)	100%	\$89,400	\$89,400
Lindenhurst Data Connection (Comcast)	100%	\$14,400	\$14,400
Niles/Morton Grove Data Connection (Comcast)	100%	\$13,200	\$13,200
Fiber Connection (Illinois Century Network)	100%	\$17,321	\$17,321
TOTAL		\$396,802	\$384,940

Equipment Maintenance 522230	2023 Budget	2024 Budget
	\$197,210	\$285,338

Accounts for the cost of regularly scheduled maintenance to existing or newly purchased equipment in Joint Dispatch. Increases in the 2024 budget are largely caused by an increase to 911 phone system maintenance as the phone warranty has expired, and the purchase of service and support for the two voiceloggers used to record phone and radio traffic. The radio consoles used by Telecommunicators are also up for a renewed agreement. Staff negotiates three-year terms with Motorola to limit increases. A new agreement will be negotiated for 2024.

Description	2023 Budget	2024 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	\$91,226
Maintenance agreement for non-STARCOM and STARCOM radio equipment.	\$7,358	\$8,094
Purchase, replacement, and repair of headsets and parts, used by Telecommunicators.	\$3,500	\$4,000
Outdoor weather warning system maintenance	\$5,019	\$5,521
Maintenance and repair of dispatch	\$5,500	\$5,000
Fire Station Alerting – included in first year of new US Digital Station Alerting	\$26,900	\$28,514
CAD mapping maintenance for closest unit dispatch	\$3,000	\$2,000
Maintenance Agreement for 911 Phone systems	\$50,000	\$110,000
WSI -Voicelogger Maintenance	-	\$12,183
Annual Dispatch console cleaning service	\$13,000	\$18,800
TOTAL	\$197,210	\$285,338

Selections and Promotions 523020	2023 Budget	2024 Budget
	\$24,375	\$17,050

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 2024 budget has been reduced from 2023 as joint dispatch expects have less than 5% vacancy down from approximately 20%.

Function	Selections and Promotions	Quantity	Unit Cost	Total Cost
HR	Village Hall Job Advertisements	10	\$200	\$2,000
HR	Village Hall Background Check	10	\$200	\$2,000

Function	Selections and Promotions	Quantity	Unit Cost	Total Cost
Dispatch	Background Check	16	\$200	\$3,200
Dispatch	Polygraph	8	\$175	\$1,400
Dispatch	Psychological Evaluation	8	\$675	\$5,400
Dispatch	Pre-employment Physical	8	\$250	\$2,000
Dispatch	Job Advertisements	1	\$250	\$250
Dispatch	Expedited Pre-employment results as needed	4	\$200	\$800
TOTAL				\$17,050

Trustee Expenses 523030	2023 Budget	2024 Budget
	\$8,586	\$7,073

Accounts for expenses incurred and programs led by the Village Board of Trustees as well as Department Holiday gatherings. The 2024 budget is lower than the 2023 budget due to fewer employees reaching 25-year anniversaries.

Function	Description	Qty	Unit Cost	Total Cost
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	4	\$202.50	\$810
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				\$7,073

Commodities

Audio Visual Supplies 531025	2023 Budget	2024 Budget
	\$8,362	\$9,500

Accounts for the supplies for the Glenview TV production. Each year GVTV provides an updated equipment request to support annual programming. The 2024 total includes the purchase of a Panasonic Mirrorless Camera (\$3,200), digital wireless microphone kit (\$1,200), a new camera tripod (\$1,600), a touch-screen monitor (\$2,200) and funds (\$1,300) for any other AMX repairs and maintenance which may not be covered under warranty.

Batteries (Specialized) 531030	2023 Budget	2024 Budget
	\$3,008	\$0

The Village’s Uninterrupted Power Supply (UPS) is being replaced in 2023 and will not need to be replaced again for several years. Other UPS devices used for network switches and servers have been budgeted with other network equipment. As a result, there will be no budget in this category for 2024.

Computer Supplies 531060	2023 Budget	2024 Budget
	\$7,557	\$5,172

Accounts for the provision of computer operational supplies to replace older or broken equipment such as headsets, flash drives, mouse, keyboards, speakers, and various cables. The 2024 budget was adjusted to reflect historical trends of this line item.

Computer/Printer/Copier Toner 531070	2023 Budget	2024 Budget
	\$39,951	\$48,410

Accounts for consumable printer supplies (toners and fusers) for thirteen (13) copiers (5 large heavy duty and 8 small/medium duty), fifty-five (55) Village printers, and supplies for a large format color plotter and a blueprint machine. In 2023 staff put out an RFP for managed print services. The 2024 budget request is based off the responses to the RFP. As of July 2023, staff is reviewing responses in detail to make decisions on the future of managed print services.

Electronic Equipment and Supplies 531080	2023 Budget	2024 Budget
	\$220,771	\$145,179

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, Voice-over IP and conference phone replacements, and leasing of GPS hardware/software for a total IT Corporate Fund budget of \$145,179. Of this amount, \$52,341 is related to joint dispatch equipment which is recouped from fees to dispatch customers. The decrease from 2023 is largely related to the replacement of the Village's uninterrupted power supply (UPS) which is a one-time 2023 purchase.

General Office Supplies 531110	2023 Budget	2024 Budget
	\$11,055	\$16,405

Accounts for office supplies used in the Village Manager's Office (\$6,200), consolidated supplies for Finance/Records/Resolution Center (\$8,505) and Dispatch (\$1,000) 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 2024 needs.

Traffic Control Supplies 531225	2023 Budget	2024 Budget
	\$1,700	\$1,500

Accounts for 4th of July Twilight Show (fireworks) crowd and traffic control supplies (i.e. cones, barricades, signage, flares and direction glow-sticks). In the Spring of 2023, the Public Works Department purchased water barricades, eliminating the need for rentals in future years.

Uniform and Shoe 531230	2023 Budget	2024 Budget
	\$28,000	\$29,400

Full-time uniform allowance of \$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	48	\$600	\$28,800
Dispatch	Part-Time Telecommunicator Uniform Allowance	1	\$1,900	\$600
			TOTAL	\$29,400

Other Supplies 535050	2023 Budget	2024 Budget
	\$76,236	\$74,000

Accounts for miscellaneous equipment required to support various programs, as well as coffee supplies and costs related to employee engagement events and initiatives. This account also includes the Village’s apparel program which is offered to all staff 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
Admin	Coffee Supplies for Manager’s Office, Records, Resolution Center, Finance	1	\$2,500	\$2,500
VMO	Village Apparel Program	1	\$15,000	\$15,000
HR	Labor law posters	13	\$41	\$525
HR	Books and educational material	1	\$250	\$250
HR	Employee Recognition Program Supplies	1	\$2,000	\$2,000
Communications	GVTV employee apparel	1	\$250	\$250
Dispatch	Dispatch center chairs and chair repair parts	1	\$2,000	\$2,000
Dispatch	24/7 Heavy Duty Chairs	4	\$2,000	\$8,000
Records	ID Machine Contract, ID Supplies (ID cards and ink) and maintenance for shredder located in Records	1	\$1,125	\$1,125
Records	Public Outreach “Pop-up Shops” Giveaways	12	\$25	\$300
Resolution Center	Public Outreach “Pop-up Shops” Giveaways	12	\$25	\$300
IT	Workspace reconfiguration	1	\$40,000	\$40,000
Commuter Parking	Commuter parking permits for 2024	1	\$1,750	\$1,750
			TOTAL	\$74,000

Other Charges

Contingencies 540070	2023 Budget	2024 Budget
	\$400,000	\$400,000

Accounts for the reserve established for unforeseen expenses to be used at the Village Manager’s direction. The 2024 budget remains flat at \$400,000.

Other Expense 540190	2023 Budget	2024 Budget
	\$2,225	\$13,325

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, All-staff meetings, and employee engagement events (\$11,600), 9-1-1 public education material (\$800), and supplies, including food, for meetings hosted by Joint Dispatch or extended hours/after-hours events for front-line staff (\$300). Supplies for employee recognition events were previously budgeted across multiple divisions and accounts. Those expenses have all been consolidated into Other Expenses for 2024.

Bad Debt Expense 540195	2023 Budget	2024 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	2023 Budget	2024 Budget
	\$191,954	\$183,917

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. The 2024 budget decreased primarily due to the completion of several one-time training initiatives in 2023.

Function	Training	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
VMO	ICMA Annual Conference (virtual)	1	\$149	\$149			\$149
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	10	\$100	\$1,000	-	-	\$1,000
HR	Harassment and discrimination online training	1	\$6,000	\$6,000	-	-	\$6,000
HR	Front-line Supervisor training	1	\$40,000	\$40,000	-	-	\$40,000
HR	Employment law seminar- IPELRA (1-day event)	3	\$200	\$600	-	-	\$600
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	\$20,000	\$20,000	-	-	\$20,000

Function	Training	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
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	\$5,500	\$11,000	\$1,000	\$2,000	\$13,000
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.	Training for Digital Media Coordinator, Multimedia Specialist and Communications Specialist	1	\$3,000	\$3,000	-	-	\$3,000
Comms.	Webinar and Conference Training for Community Engagement Manager	1	\$2,000	\$2,000	-	-	\$2,000
Dispatch	IPSTA-911 Annual Conference 5 attendees	1	\$875	\$875	\$3,000	\$3,000	\$3,875
Dispatch	New World Annual Conference 4 attendees	1	\$5,949	\$5,949	\$6,508	\$6,508	\$12,457
Dispatch	Navigator Emergency Medical Dispatch Conference 5 attendees	1	\$3,375	\$3,375	\$8,056	\$8,056	\$11,431
Dispatch	Emergency Medical Dispatch initial certification	1	\$2,125	\$2,125	-	-	\$2,125
Dispatch	Center Manager Certification Program (CMCP) through National Emergency Number Association	1	\$2,550	\$2,550	-	-	\$2,550
Dispatch	Outside Training courses for 37 Full-Time Telecommunicators	1	\$10,000	\$10,000	-	-	\$10,000
Dispatch	Communication Assessment and training	1	\$10,000	\$10,000	-	-	\$10,000
Dispatch	Outside Training for 10 Supervisors	1	\$4,000	\$4,000	-	-	\$4,000
Records	LERMI Annual Meeting/Luncheon	2	\$40	\$80	-	-	\$80

Function	Training	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Records	Police Records conferences, seminars and webinars	6	\$250	\$1,500	-	-	\$1,500
Records	LERMI Annual Conference 2024	2	\$60	\$120	-	-	\$120
Records	Parking Reimbursement	2	\$10	\$20			\$20
Records	Tyler Connect Conference (5/19-5/22/2024) in Indianapolis, IN	2	In MUNIS PACE-O5 fees below	-	\$2,340	\$4,680	\$4,680
Records	MUNIS PACE-05 (Tyler Munis Training and Registration for Tyler Connect)	1	\$1,124.34	\$1,124.34			\$1,124.34
Records	Training transportation reimbursement	1	\$130	\$130	-	-	\$130
Resolution Center	Tyler Connect Conference (5/19-5/22/2024) in Indianapolis, IN	1	In MUNIS PACE-O5 fees below	-	\$2,340	\$2,340	\$2,340
Resolution Center	MUNIS PACE-05 (Tyler Munis Training and Registration for Tyler Connect)	1	\$1,124.34	\$1,124.34			\$1,124.34
Resolution Center	Seminars and Webinars	6	\$50	\$300	-	-	\$300
Finance	Purchasing courses to support decentralization efforts	1	\$500	\$500	-	-	\$500
IT	Business applications (Microsoft Office, SharePoint, and Laserfiche)	1	\$3,000	\$3,000	-	-	\$3,000
Finance	MUNIS PACE-05 (Tyler Munis Training and Registration for Tyler Connect)	1	\$4,770.89	\$4,770.89	-	-	\$4,770.89
IT	IT specific training and education	1	\$4,000	\$4,000	-	-	\$4,000
IT	Global Information Security Management	1	\$500	\$500			\$500
TOTALS				\$151,483		\$32,434	\$183,917

Tuition Reimbursement 540305	2023 Budget	2024 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	2023 Budget	2024 Budget
	\$1,725	\$1,650

Accounts for travel expenses associated with the Village Manager’s Office staff traveling to Springfield, Illinois for legislative hearings (\$1,000), Dispatch travel (mostly mileage) unrelated to another function such as training (\$500) and Resolution Center staff traveling to meetings, delivering documents or other non-training functions (\$150).

Capital Outlay

Furniture & Fixtures 550020	2023 Budget	2024 Budget
	\$0	\$23,500

The 2024 budget includes a significant number of chairs and desks being replaced in the Management Services department in 2024 with an estimated cost of \$23,500. This project includes the upgrade of furniture in the GVTV production office, replacement of 21 deteriorated and worn-out chairs and the purchase of 7 standing desks for staff offices. Much of the equipment being replaced dates to when Village Hall staff moved into the Municipal Center in December 2015 and is beyond its useful life.

Building Improvements 550040	2023 Budget	2024 Budget
	\$10,000	\$90,000

Due to changing needs of IT and Joint Dispatch, the Village is adding workspace for IT projects and day-to-day maintenance, as-well-as, a needed office space within the South dispatch center in the amount of \$40,000. This is necessary to accommodate a workspace for the Joint Dispatch Operations Manager as the number of remote work days is reduced. The budget also includes \$50,000 for a large one-time project to construct a single stall public restroom in the Police Records Lobby to provide restroom access to residents both during and after hours. Currently, during business hours, individuals who need to utilize the restroom need to walk around the municipal center building and enter the Village Hall main lobby. After hours, individuals are escorted by Police Department staff to the lobby.

Interfund Charges

CERF Charges 560010	2023 Budget	2024 Budget
	\$865,007	\$1,009,786

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	2023 Budget	2024 Budget
	\$69,577	\$212,469

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 2024 budget increased due to updating the model from a 10-year outlook to a 20-year outlook.

General Liability Insurance 560070	2023 Budget	2024 Budget
	\$951,183	\$1,093,421

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

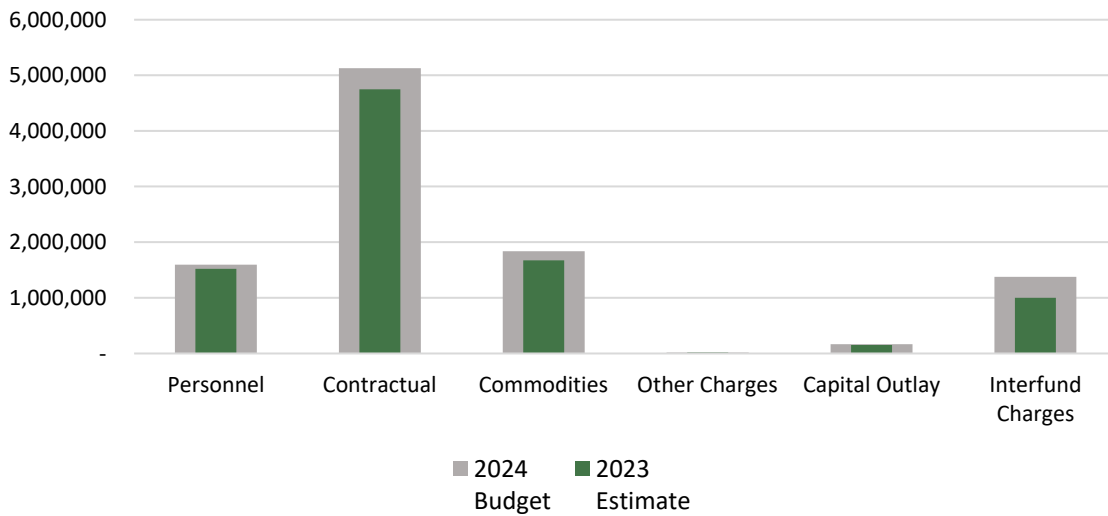
Risk Management Fixed Charges 560100	2023 Budget	2024 Budget
	\$640,338	\$654,423

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

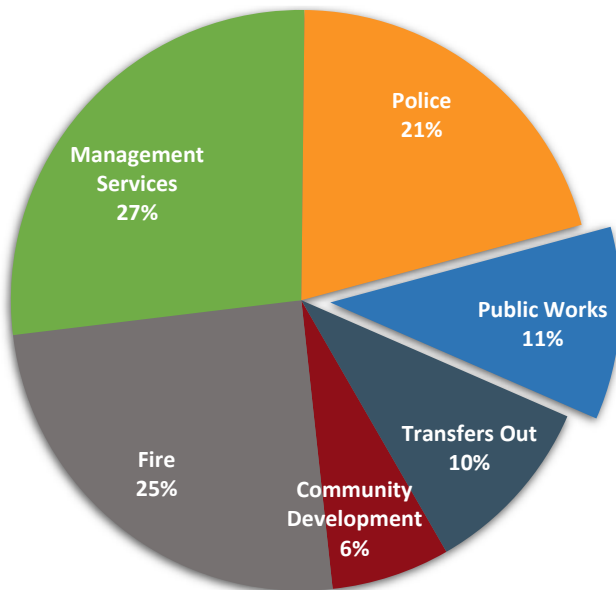
Public Works Department Summary

Public Works	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Personnel	1,387,048	1,585,532	1,519,887	1,595,863	10,331
Contractual	4,226,994	4,759,837	4,747,241	5,127,231	367,394
Commodities	1,280,441	1,839,352	1,671,278	1,836,612	(2,740)
Other Charges	5,313	16,065	15,650	17,225	1,160
Capital Outlay	105,594	150,000	150,000	165,000	15,000
Interfund Charges	1,045,104	930,351	998,893	1,377,624	447,273
Public Works Total	8,050,494	9,281,137	9,102,949	10,119,555	838,418

2024 Budget vs 2023 Estimate



2024 Operating Expenditure Budget - Corporate Fund



Community Development	6,228,793
Fire	23,383,206
Management Services	25,533,236
Police	19,438,292
Public Works	10,119,555
Transfers Out	9,541,198
Total	94,244,280

Public Works Department Line Item Budget

Public Works	2022	2023	2023	2024	2024 Bud.
	Actual	Budget	Estimate	Budget	vs.
					2023 Bud.
Personnel					
511110 - Regular Salaries	876,001	980,706	930,917	989,189	8,483
511130 - Temporary/Seasonal Salaries	17,921	29,986	27,986	32,800	2,814
511210 - Overtime Salaries	99,923	162,444	162,444	126,538	(35,906)
511240 - Longevity Pay	12,747	14,165	13,542	13,168	(997)
511270 - Vacation Payout	31,178	30,000	25,595	32,000	2,000
511280 - Sick Payout	-	-	-	27,006	27,006
512110 - Deferred Comp	23	1,312	1,388	1,436	124
512120 - Auto Allowance	25	1,500	1,500	1,500	-
514110 - FICA Payments	76,675	93,212	89,071	93,111	(101)
514210 - IMRF Payments	98,543	87,841	83,843	90,152	2,311
514410 - Health Insurance	173,541	183,316	183,316	187,913	4,597
515300 - Incentives And Recognition	473	300	285	300	-
515700 - Certification Pay	-	750	-	750	-
Total Personnel	1,387,050	1,585,532	1,519,887	1,595,863	10,331
Contractual					
521220 - Landscape Services	311,041	697,940	697,940	730,835	32,895
521230 - Medical Services	3,783	2,890	2,890	3,050	160
521290 - Other Professional Service	576,081	591,069	594,769	629,752	38,683
521295 - PW Outsourced Svcs & Contract Mgmt	355,516	19,415	19,415	19,998	583
521540 - Outside Litigation	847	3,038	3,038	6,750	3,712
522125 - Dues, Memberships, Subscriptions	4,102	4,265	4,265	4,535	270
522145 - Postage	427	150	2,000	150	-
522150 - Printing And Publishing	1,145	1,200	1,200	1,200	-
522155 - Rentals	-	8,188	8,188	8,500	312
522210 - Building Maintenance	366,785	450,840	450,840	461,215	10,375
522215 - Building Repairs	91,053	95,000	95,000	95,000	-
522225 - Electrical Repairs	-	500	500	500	-
522230 - Equipment Maintenance	18,569	49,640	49,640	52,740	3,100
522245 - Grounds Maintenance	155,450	173,085	173,085	176,830	3,745
522260 - Mechanical Repairs	89,674	66,000	70,000	72,000	6,000
522280 - Roadways Maintenance	113,984	161,819	161,819	163,855	2,036
522285 - Snow And Ice Maintenance	1,157,088	1,391,459	1,408,604	1,429,064	37,605
523020 - Selections & Promotions	1,561	5,000	4,380	5,000	-
524031 - Harms Rd Lift Station	2,036	3,000	3,000	3,000	-
524032 - Cunliff Park Lift Station	2,036	3,000	3,000	3,000	-
524040 - PW Disposal Fees	53,572	61,298	61,298	63,850	2,552
524046 - Locates	55,308	49,000	49,000	50,778	1,778
524050 - Storm Water Maintenance	16,240	15,000	15,000	15,000	-
524055 - Street Sweeping	95,599	126,043	126,043	130,330	4,287
524065 - SWANCC Dumping Fees	621,922	640,498	601,827	824,583	184,085
524155 - Tree Trimming	133,175	140,500	140,500	175,716	35,216
Total Contractual	4,226,994	4,759,837	4,747,241	5,127,231	367,394

Public Works	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Commodities					
531015 - Appliances	7,069	2,000	5,000	2,000	-
531020 - Asphalt	66,217	77,420	77,420	80,837	3,417
531021 - Concrete	255,766	283,506	290,506	371,592	88,086
531045 - Liquid De-Icing	9,976	21,390	26,960	27,210	5,820
531047 - Salt	291,271	436,145	436,145	418,520	(17,625)
531100 - Fuel	-	10,000	5,500	5,500	(4,500)
531110 - General Office Supplies	12,850	10,000	10,000	10,000	-
531115 - Hardware	1,383	-	-	-	-
531125 - Janitorial Supplies	23,020	51,420	51,420	53,500	2,080
531135 - Limestone	5,832	7,052	7,052	7,262	210
531136 - Topsoil	1,081	1,581	1,581	1,626	45
531145 - Natural Gas	208,694	283,603	154,792	178,888	(104,715)
531155 - Operational Supplies	94,817	126,987	126,987	130,800	3,813
531186 - Refuse Carts	80,349	79,670	77,350	79,670	-
531205 - Safety Equipment	3,160	7,520	60,650	7,830	310
531210 - Signs-Street & Traffic	13,887	14,500	16,000	15,000	500
531225 - Traffic Control Supplies	740	1,000	1,000	1,000	-
531230 - Uniforms/Shoe	7,304	7,078	9,078	7,328	250
531235 - Electricity	137,507	299,500	193,794	229,500	(70,000)
531255 - Yard Waste Sticker Purchases	3,270	4,500	4,500	5,040	540
535050 - Other Supplies/Tools	56,246	114,480	115,543	203,509	89,029
Total Commodities	1,280,439	1,839,352	1,671,278	1,836,612	(2,740)
Other Charges					
540190 - Other Expenses	2,305	1,965	2,050	1,950	(15)
540300 - Training	2,728	12,600	12,600	13,775	1,175
540310 - Travel Reimbursement	280	1,500	1,000	1,500	-
Total Other Charges	5,313	16,065	15,650	17,225	1,160
Capital Outlay					
550150 - Tree Planting Program	104,394	150,000	150,000	165,000	15,000
550155 - Tree Trimming	1,200	-	-	-	-
Total Capital Outlay	105,594	150,000	150,000	165,000	15,000
Interfund Charges					
560010 - CERF Charges	436,800	410,712	410,712	458,005	47,293
560040 - FRRF Charges	93,937	28,818	28,818	462,099	433,281
560090 - MERF Charges	514,367	490,821	555,180	457,520	(33,301)
560095 - MERF-Accident Charges	-	-	4,183	-	-
Total Interfund Charges	1,045,104	930,351	998,893	1,377,624	447,273
Public Works Total	8,050,494	9,281,137	9,102,949	10,119,555	838,418

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 Sewer Fund, Wholesale Water fund, Capital Equipment Repair Fund (CERF), Municipal Equipment Repair Fund (MERF) and Facility Repair and Replacement Fund (FRRF)).

The Public Works Department is staffed with 34 full-time positions including a Public Works Director, Deputy Director of Public Works, Public Works Superintendent, an Assistant to the Village Manager, five (5) Public Works Supervisors, twenty (20) Maintenance and Equipment Operators (MEOs), a Management Analyst, a Field Inspector, a Fleet Supervisor, and two (2) Mechanic Technicians. Additionally, the Public Works department employs the help of four (4) winter seasonal hires to assist with snow and ice operations and four (4) summer seasonal positions.

As stated above, the Public Works Department budget and activities are included as part of seven Village funds. The Corporate Fund budget includes road, snow/ice, landscape, tree and facilities maintenance.

Personnel Expenditures

Regular Salaries 511110	2023 Budget	2024 Budget
	\$980,706	\$989,189

Accounts for a portion of the salary expense for full-time Public Works positions. The 2024 budget includes a 3.50% merit pay increase and merit bonuses for non-union employees, and a 3.0% increase for union positions. Changes in budgeted positions includes the reduction of an Executive Assistant and a vacant Field Inspector position replaced with an additional MEO. The salary allocations for departmental staff are shown below.

Salary Allocations by Fund			
Position	Corporate Fund	Enterprise Funds	Internal Service Funds
Public Works Director	25%	Water – 59% Sanitary – 9% Wholesale Water – 2%	FRRF 5%
Deputy Director of PW	25%	Water – 59% Sanitary – 9% Wholesale Water – 2%	FRRF 5%
Public Works Superintendent	29%	Water – 58% Sanitary – 9% Wholesale Water – 4%	-
(5) Supervisor	29%	Water – 58% Sanitary – 9% Wholesale Water – 4%	-
Fleet Supervisor	-	-	MERF - 100%

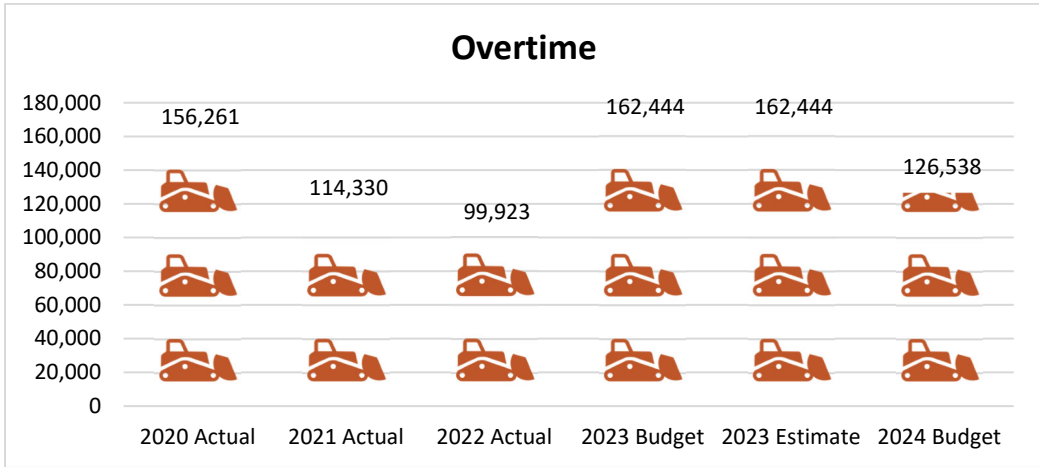
Salary Allocations by Fund			
Position	Corporate Fund	Enterprise Funds	Internal Service Funds
Field Inspector	29%	Water – 58% Sanitary – 9% Wholesale Water – 4%	-
Assistant to the Village Manager	40%	Water – 30% Sanitary – 5% Wholesale Water – 5%	Ins. & Risk – 15% FRRF – 5%
Management Analyst	40%	Water – 30% Sanitary – 5% Wholesale Water – 5%	Ins. & Risk – 15% FRRF – 5%
(20) MEO	29%	Water – 58% Sanitary – 9% Wholesale Water – 4%	-
(2) Mechanic Technician	-	-	MERF - 100%

Temporary/Seasonal Salaries 511130	2023 Budget	2024 Budget
	\$29,986	\$32,800

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	2023 Budget	2024 Budget
	\$162,444	\$126,538

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 2024 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. The 2024 budget decrease can be attributed to an adjustment decreasing the allocation to the Corporate Fund and increasing the allocation to the Water Fund.



Longevity Pay 511240	2023 Budget	2024 Budget
	\$14,165	\$13,168

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 1.7% based on current trends. Longevity is allocated across funds in the same proportions as regular salaries.

Vacation Payout 511270	2023 Budget	2024 Budget
	\$30,000	\$32,000

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 2024 budget is based on review of program participation in prior years.

Sick Payout 511280	2023 Budget	2024 Budget
	\$0	\$27,006

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. In 2024, the Village is implementing a new sick time payout plan. Expenditures are anticipated to increase as a result of this new program, however, the program will significantly reduce the Village’s end of service sick leave payout liability.

Deferred Compensation 512110	2023 Budget	2024 Budget
	\$1,312	\$1,436

Accounts for the deferred compensation paid to the Public Works Director at 3% of base salary.

Auto Allowance 512120	2023 Budget	2024 Budget
	\$1,500	\$1,500

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

FICA Payments 514110	2023 Budget	2024 Budget
	\$93,212	\$93,111

Accounts for a portion of the employer portion of FICA (Social Security (6.2%) and Medicare (1.45%)) payments for salaries, deferred compensation, vacation and sick payout, auto allowance, and longevity. All Public Works employees are subject to Social Security and Medicare taxes.

IMRF Payments 514210	2023 Budget	2024 Budget
	\$87,841	\$90,152

Accounts for a portion of the employer’s share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2024 employer rate is 7.58% of IMRF wages which include salaries, OT wages, vacation and sick payout, longevity and deferred compensation. The 2024 rate is only 2.57% higher than the 2023 rate of 7.39%.

Health Insurance 514410	2023 Budget	2024 Budget
	\$183,316	\$187,913

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. For 2024, HMO rates are increasing 9.44% and PPO rates are increasing 10.35%. The 2024 budget is slightly higher than 2023 due to the rate increases combined with changes in staffing.

Incentives and Recognition 515300	2023 Budget	2024 Budget
	\$300	\$300

Accounts for gift certificates per the union contract. The 2024 budget remains flat with the previous year’s budget.

Certification Pay 515700	2023 Budget	2024 Budget
	\$750	\$750

Accounts for incentive pay for employees who maintain an Arborist certification. The 2024 budget remains flat with the previous year’s budget.

Contractual Expenditures

Landscape Services 521220	2023 Budget	2024 Budget
	\$697,940	\$730,835

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. The 2024 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.

Medical Services 521230	2023 Budget	2024 Budget
	\$2,890	\$3,050

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 (CDLs). The 2024 budget increased due to higher unit prices.

	Qty	Unit Price	Total
Random Drug Testing (three employees selected quarterly)	12	\$175	\$2,100
Random Drug Testing – Annual Administrative Fee	1	\$250	\$250
Random Drug Testing – Additional As-needed	4	\$175	\$700
		TOTAL	\$3,050

Other Professional Services 521290	2023 Budget	2024 Budget
	\$591,069	\$629,752

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	2023-2024	Monthly	12	\$800	\$9,600
As-needed service for radio repairs on base stations & portables	Chicago Communications	2023-2024	Average cost	5	\$320	\$1,600
Installation of downtown banner and holiday tree lighting services	B & B Holiday Lighting	2023-2024	Annual service	1	\$76,912	\$76,912
Streetlight maintenance	Lyons Pinner	2020-2024	Bi-Monthly	6	\$7,800	\$46,800
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	\$3,000	\$36,000
Emergency traffic signal repair and planned Downtown Improvements (two intersections)	Lyons Pinner	2020-2024	Per Occurrence	As Needed	\$55,000	\$55,000
Repair and maintenance of emergency vehicle pre-emption system	Meade Electric	2023-2024	Service request	3	\$6,000	\$18,000
SCADA planning review, repair, and preventative maintenance	Concentric	2021-2024	Monthly and service requests	12	\$417	\$5,004

Service Description	Contractor	Contract Term	Unit Measure	Qty	Unit Cost	Total Cost
Drug and Alcohol Clearinghouse	TBD	N/A	As needed	60	\$1.75	\$105
Sidewalk Grinding Pilot Program	Hard Rock Concrete Cutters	2023-2024	As needed	1	\$10,000	\$10,000
Weather Reporting Services	BAMWX	2023-2024	Snow Season	1	\$4,500	\$4,500
Parking Deck Janitorial Services Contract	Perfect Cleaning	2023-2024	Monthly and service requests	12	\$1,818	\$21,816
Pavement Sweeping Services	Lakeshore Recycling Services	2023-2024	As needed	1	\$9,000	\$9,000
The Glen Town Center Banner and Tree Lighting	B & B Holiday Lighting	2023-2024	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	2023-2024	Annual service	1	\$7,341	\$7,341
Municipal GIS Partners, Inc.	MGP	2023-2024	Annual service	1	\$208,462	\$208,462
GIS Hardware/Software	MGP	2023-2024	Annual service	1	\$6,595	\$6,595
CCDD Compliance	Huff&Huff	2024	Annual service	1	\$15,000	\$15,000
TOTAL						\$629,752

Public Works Outsourced Management 521295	2023 Budget	2024 Budget
	\$19,415	\$19,998

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	2024 Budget
Contract Management	(29%) \$19,998	(58%) \$39,996	(9%) \$6,206	(4%) \$2,758	\$68,959
Water Operation Services	-	(80%) \$65,920	-	(20%) \$16,480	\$82,400
Total Cost	\$19,998	\$105,916	\$6,206	\$19,238	\$151,359

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	\$5,747	\$68,959	\$19,998

Description	Unit Measure	Qty	Unit Cost	Total Cost	Corporate Fund Cost
Water Operation Services	Hourly	TBD	\$106	\$82,400	\$0
TOTAL				\$151,359	\$19,998

Outside Litigation 521540	2023 Budget	2024 Budget
	\$3,038	\$6,750

Accounts for the cost of labor attorneys for personnel matters and special projects. The 2024 total cost is estimated to be \$15,000 and is allocated to the Corporate Fund (45% or \$6,750), Water Fund (43% or \$6,450), and Sewer Fund (12% or \$1,800).

Dues, Memberships, and Subscriptions 522125	2023 Budget	2024 Budget
	\$4,265	\$4,535

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

Description	Qty	Unit Cost	Total
American Public Works Assoc. (APWA) membership	12	\$180	\$2,160
Illinois City County Management Association membership	2	\$150	\$300
International City Management Association membership	2	\$150	\$300
Illinois Society of Arboriculture	1	\$200	\$200
Suburban Tree Consortium	1	\$600	\$600
Illinois Public Works Mutual Aid	1	\$275	\$275
CDL renewals	5	\$70	\$350
Illinois Association of State Floodplain Managers membership	1	\$80	\$80
Illinois GIS Association	1	\$70	\$70
Urban Regional Information Systems Association (URISA)	1	\$200	\$200
TOTAL			\$4,535

Postage 522145	2023 Budget	2024 Budget
	\$150	\$150

Accounts for the cost of express shipping for packages to IDOT and other suppliers. The 2024 budget is based on a three-year average and remains flat with the previous year's budget.

Printing and Publishing 522150	2023 Budget	2024 Budget
	\$1,200	\$1,200

Accounts for the cost to print snow route and utility maps for the use of Public Works staff. The 2024 budget is based on a three-year average and remains flat with the previous year's budget.

Rentals 522155	2023 Budget	2024 Budget
	\$8,188	\$8,500

Accounts for the purpose of renting equipment to support Village-owned facilities on an as-needed basis. Staff estimates the 2024 budget will be \$8,500.

Building Maintenance 522210	2023 Budget	2024 Budget
	\$450,840	\$461,215

Accounts for maintenance costs of Village-owned facilities including, but not limited to, the items in the table below. The 2024 budget includes anticipated contractual increases and one contractual decrease (TRANE) due to the services being provided to the Village.

Description	Contractor	Contract Term	Unit Measure	Qty	Unit Cost	Total Cost
Backflow testing	DeFranco Plumbing	2023-2024	Annual service	1	\$3,665	\$3,665
Custodial services	Advanced Cleaning	2023-2024	Monthly	12	\$18,755	\$225,060
Elevator preventative maintenance	Otis Elevator	2020-2025	Monthly	12	\$450	\$5,400
Fire extinguisher inspection	Fox Valley Fire	2023-2024	Annual service	1	\$24,954	\$24,954
Fire systems and security certification and inspections	Fox Valley Fire	2023-2024	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	2023-2024	Quarterly	4	\$9,401	\$37,604
HVAC Preventative Maintenance	Hayes Mechanical	2023-2024	Annual service	1	\$39,100	\$39,100
Pest control	TBD	Quoted annually	Occurrence	20	\$100	\$2,000
Uninterrupted power supply preventative maintenance	Nationwide Power	2023-2024	Annual service	1	\$4,095	\$4,095
Trane building automation	Trane	2023-2026	Annual service	1	\$22,396	\$22,396
Building security monitoring	Tyco	Annual contract	Annual service	1	\$21,025	\$21,025
Metra Station Maintenance	TBD	2023-2024	Annual Service	1	\$23,690	\$23,690
TOTAL						\$461,215

Building Repairs 522215	2023 Budget	2024 Budget
	\$95,000	\$95,000

Accounts for costs associated with Village-owned facility repairs. The 2024 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.

Electrical Repairs 522225	2023 Budget	2024 Budget
	\$500	\$500

Accounts for the cost of electrical repairs of facilities. The 2024 budget of \$500 is based on an average of the previous three-years of expenses.

Equipment Maintenance 522230	2023 Budget	2024 Budget
	\$49,640	\$52,740

Accounts for maintenance of the scissor lift, air compressors, and all fitness equipment maintenance. The 2024 budget includes anticipated contractual increases.

Description	Contractor	Contract Term	Unit Measure	Qty	Unit Cost	Total Cost
Scissor Lift	Quoted annually	N/A	As needed	1	\$1,500	\$1,500
Air Compressors	Quoted annually	N/A	As needed	2	\$750	\$1,500
Aerial Work Platform Maintenance	Three-year average	N/A	As needed	1	\$500	\$500
Fitness Equipment Maintenance	Direct Fitness Solutions	2023-2024	As needed	4	\$1,000	\$4,000
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	Fountain Pros	2023-2024	As needed	1	\$12,000	\$12,000
Inspection and Maintenance for Cale Parking Machines	Total Parking Solutions	Through 2024	As needed	1	\$18,240	\$18,240
TOTAL						\$52,740

Grounds Maintenance 522245	2023 Budget	2024 Budget
	\$173,085	\$176,830

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 and factor in anticipated contractual increases for 2024.

Fence Repair

The Village solicited a new contract in 2020 for the contract years of 2021-2024. The 2024 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%)	\$47,500
Water (5%)	\$2,500
2024 Budget	\$50,000

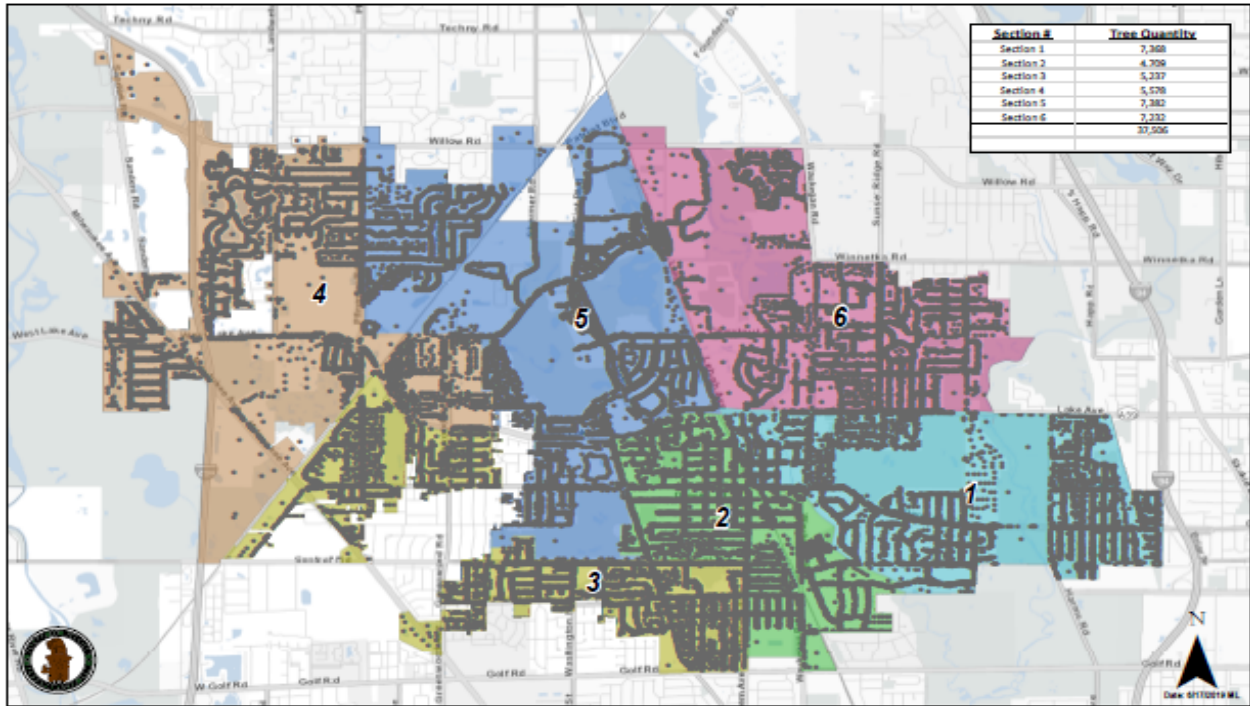
Tree and Stump Programs

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’s section is conducted to determine the program costs for the following year. In 2024, staff will be servicing tree and stump removal, tree trimming and tree planting in section 5 and will be performing tree assessments in section 4.

Tree and Stump Removals		
Description	2023	2024
Tree/Stump Removal Program	\$42,514	\$43,789
Tree/Stump Removal Requests	\$39,731	\$40,923
Tree/Stump Emergency Removal Requests	\$11,002	\$11,802
Tree Surveying/Assessments	\$16,801	\$17,305
TOTAL	\$110,048	\$113,819

Train Station Maintenance

This includes sod and general landscaping at the Village’s two Metra stations, for a total of \$15,511.



Mechanical Repairs 522260	2023 Budget	2024 Budget
	\$66,000	\$72,000

Accounts for maintenance and repairs to HVAC equipment, generators, elevators and boilers. The 2024 budget is based on a three-year average.

Description	2023	2024
Generator Repair Services	\$23,000	\$25,000
Elevator Repair Services	\$3,000	\$3,000
HVAC Repair Services	\$23,000	\$25,000
Additional Mechanical Repairs	\$17,000	\$19,000
TOTAL	\$66,000	\$72,000

Roadway Maintenance 522280	2023 Budget	2024 Budget
	\$161,819	\$163,855

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 2024 budget will increase in accordance with rising unit costs with the State and County.

Description	Contractor	Unit Measure	Qty	Unit Cost	Total Cost
Maint. of county traffic signals	Cook County	Quarterly	4	\$8,283	\$33,132
Maint. of state traffic signals	State of Illinois	Quarterly	4	\$9,196	\$36,784
Disposal of dead animals	Saint Francis Group	Service request	12	\$100	\$1,200
TOTAL					\$71,116

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	2023-2024	Foot	3,045	\$5.25	\$15,986
Annual thermoplastic service (three-year cycle)	Superior Road Striping	2023-2024	Foot	9,134	\$5.25	\$47,953
Pavement marking services	Superior Road Striping	2023-2024	Foot	5,000	\$2.80	\$14,000
Pavement marking services – Metra stations	Superior Road Striping	2023-2024	LS	1	\$14,800	\$14,800
TOTAL						\$92,739

Snow & Ice Maintenance 522285	2023 Budget	2024 Budget
	\$1,391,459	\$1,429,064

Accounts for plowing, hauling, and salting of Village owned public parking lots, residential plowing, and hauling from the library parking deck. The 2024 budget is based on contract agreements detailed below.

Description	Contractor	Contract Term	2024 Total Cost
Residential Snow Plowing (3 sections)	Landscape Concepts Management	2023-2024	\$193,682
Hauling from the Library Parking Deck and Village Facilities (As Needed)	Kaplan Paving	2022-2024	\$25,000
Public Parking Lot and Village Facility Snow Plowing	Kaplan Paving	2022-2024	\$200,000

Description	Contractor	Contract Term	2024 Total Cost
Snow/Ice Control at Metra Stations	Kaplan Paving	2022-2024	\$100,000
Residential Snow Plowing (4 sections)	Langton	2022-2024	\$414,508
Sidewalk Plowing (2 of 4 Sidewalk Sections)	DGO Premium Services	2021-2024	\$130,000
Snow Plowing at the Glen Town Center	DGO Premium Services	2022-2024	\$313,814
Snow Hauling at the Glen Town Center	DGO Premium Services	2022-2024	\$20,600
Northfield Township Roadway District IGA			\$31,460
TOTAL			\$1,429,064

Selections and Promotions 523020	2023 Budget	2024 Budget
	\$5,000	\$5,000

Accounts for the costs of pre-employment tests and processes for all new hires. The 2024 budget remains flat with the previous year's budget.

	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	2023 Budget	2024 Budget
	\$3,000	\$3,000

Accounts for the annual maintenance of the Harms pump station. The 2024 budget is based on a three-year average and remains flat from the previous year's budget.

Cunliff Park Lift Station 524032	2023 Budget	2024 Budget
	\$3,000	\$3,000

Accounts for the annual maintenance of the Cunliff Park pump station. The 2024 budget is based on a three-year average and remains flat from the previous year's budget.

PW Disposal Fees 524040	2023 Budget	2024 Budget
	\$61,298	\$63,850

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%)	\$36,500	\$1,350	\$26,000	\$63,850
Water (70%)	\$127,750	\$4,725	-	\$132,475
Sanitary (10%)	\$18,250	\$675	-	\$18,925
2024 Budget	\$182,500	\$6,750	\$26,000	\$215,250

Description	Contractor	Unit Measure	Qty	Unit Price	Total Cost	Corporate Fund Cost
Hauling of spoil (20%)	TBD	Tons	600 tons	\$304	\$182,500	\$36,500
Hauling of spoil- asphalt (20%)	TBD	Tons	27 tons	\$250	\$6,750	\$1,350
Hauling from street sweeping & Garbage Disposal	Groot	Average cost	12 pick-ups	\$2,167	26,000	\$26,000
TOTAL					\$215,250	\$63,850

Locates 524046	2023 Budget	2024 Budget
	\$49,000	\$50,778

Locate Subscription

Accounts for the cost associated with locating underground utilities prior to digging or excavating. The 2024 budget is based on an annual subscription with JULIE locates.

Locate Subscription Fund Allocation table	
Corporate (20%)	\$1,750
Water (50%)	\$4,375
Sanitary (20%)	\$1,750
Wholesale (10%)	\$875
2024 Budget	\$8,750

Locate Services

Accounts for utility locating services performed by a contractor. The estimated annual cost is \$49,028 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%)	\$49,028
Water (50%)	\$122,570
Sanitary (20%)	\$49,028
Wholesale (10%)	\$24,514
2024 Budget	\$245,140

Stormwater Maintenance 524050	2023 Budget	2024 Budget
	\$15,000	\$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 2024 budget is based on a three-year average and remains flat with the previous year's budget.

Street Sweeping 524055	2023 Budget	2024 Budget
	\$126,043	\$130,330

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. The 2024 budget includes anticipated contractual increases.

Sweeping sections	Unit Measure	Qty	Unit Cost	Estimated Cost
Central Business District	Complete sweep	13	\$365	\$4,745
North and South Parking Decks	Complete sweep	1	\$4,486	\$4,486
State & county roads	Complete sweep	1	\$4,450	\$4,450
Curbed roadways	Complete sweep	6	\$13,783	\$82,698
Uncurbed roadways	Complete sweep	5	\$3,522	\$17,610
Municipal parking lots & properties	Complete sweep	4	\$1,385	\$5,540
Emergency sweeping	Hours	12	\$193	\$2,316
Special request sweepings	Hours	29	\$166	\$4,814
5% Fixed Rate Increase for final year of contract	Percentage Increase	-	-	\$3,671
TOTAL				\$130,330

SWANCC Dumping Fees 524065	2023 Budget	2024 Budget
	\$640,498	\$824,583

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 2024 budget is based on an estimated tonnage of 12,026 and a price of \$54.56 per ton per SWANCC. The 2024 budget also includes \$168,444 for the replacement of the transfer station roof, which has surpassed its life cycle for replacement.

Tree Trimming 524155	2023 Budget	2024 Budget
	\$140,500	\$175,716

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.

Tree Trimming		
Description	2023	2024
Tree Trimming Program	\$115,500	\$117,965
Tree Trimming Requests	\$20,250	\$20,858
Tree Trimming Emergency Removal Requests	\$4,750	\$4,893
Tree Trimming Inspections by Certified Arborists	-	\$12,000
Diseased Tree Pilot Program	-	\$20,000
Total	\$140,500	\$175,716

Commodities

Appliances 531015	2023 Budget	2024 Budget
	\$2,000	\$2,000

Accounts for the replacement of major appliances such as stoves, refrigerators and microwaves at Village facilities. The 2024 budget is based on a three-year average and remains flat with the previous year’s budget.

Asphalt 531020	2023 Budget	2024 Budget
	\$77,420	\$80,837

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 2024 asphalt budget to increase in accordance with the previous year’s budget numbers due to factors affecting supply and demand.

Asphalt Fund Allocation Table				
	Corporate (30%)	Water (60%)	Sanitary (10%)	2024 Budget
Hot patch- binder	\$991	\$1,982	\$331	\$3,304
Hot patch - surface	\$1,566	\$3,132	\$522	\$5,220
Cold patch	\$14,280 (40% Corporate)	\$21,420	-	\$35,700
Total cost	\$16,837	\$26,534	\$853	\$44,224

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
2024	59	\$56	\$3,304

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
2024	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
2024	210	\$170	\$35,700

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 \$64,000 for the Corporate Fund.

Asphalt Repair Services Fund Allocation table	
Corporate (30%)	\$64,000
Water (60%)	\$128,000
Sanitary (10%)	\$21,333
2024 Budget	\$213,333

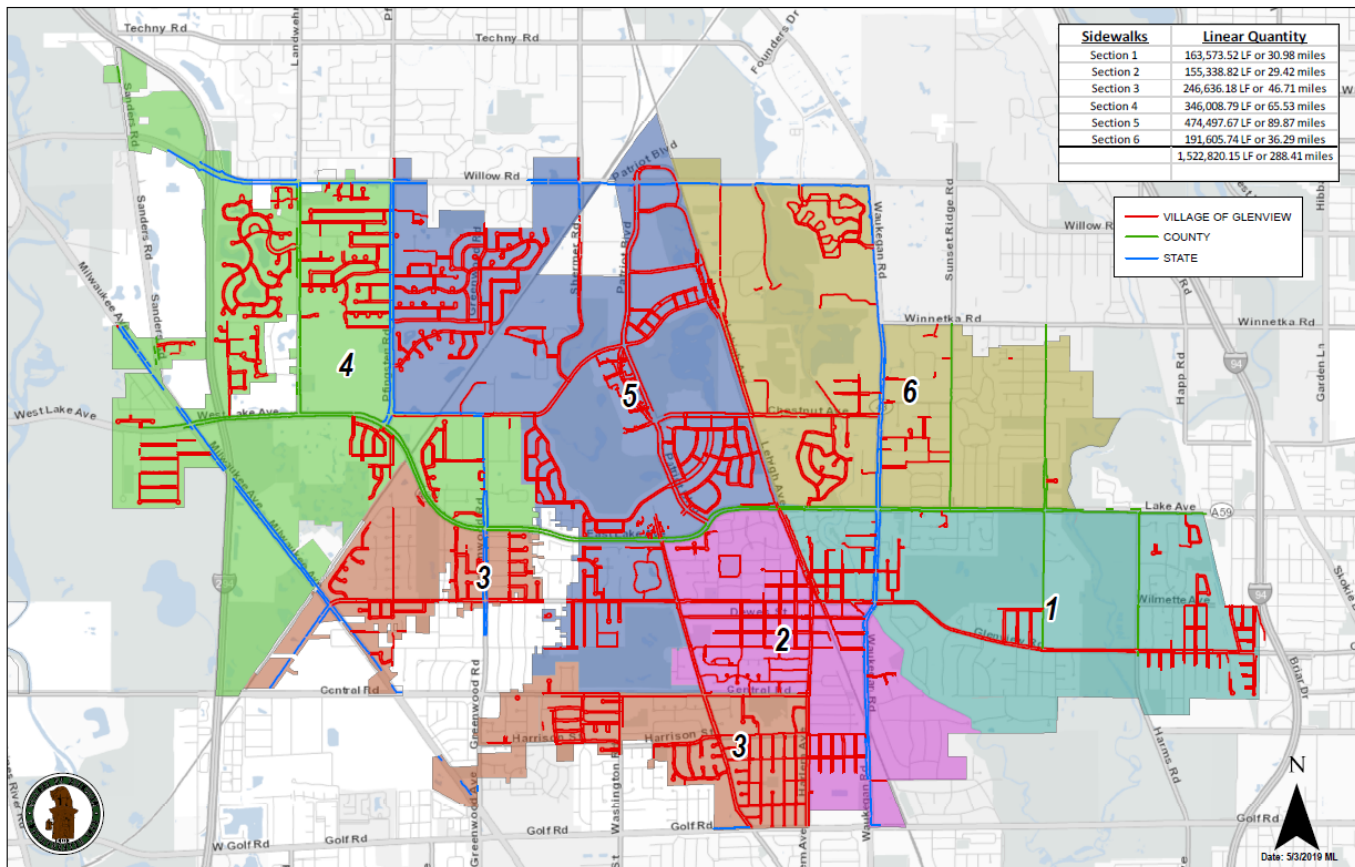
Concrete 531021	2023 Budget	2024 Budget
	\$283,506	\$371,592

Accounts for contractual services to repair and replace concrete related to public property. The 2024 budget increase can be attributed to contractual increases stemming from factors affecting supply and demand.

Concrete Repair Fund Allocation Table

	Corporate (65%)	Water (32%)	Sanitary (3%)	2024 Budget
Sidewalk	\$98,292	\$48,390	\$4,537	\$151,219
Curb	\$32,068	\$15,787	\$1,481	\$49,336
Driveway	\$12,732	\$6,268	\$588	\$19,588
Pavement Patch	\$80,493	\$39,627	\$3,715	\$123,835
Utility Restoration	\$73,007	\$35,942	\$3,370	\$112,319
Sealing Decorative Pavement (100% Corporate Fund)	\$75,000	-	-	\$75,000
Total	\$371,592	\$146,014	\$13,691	\$531,297

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 Sections 1, 2, and 3 are complete and work is underway in Section 4 (2023-2024).



Sidewalk Repair	
Program Type	Total
Section survey-based	\$110,741
Work Order	\$40,478
TOTAL	\$151,219

Curb Repair	
Program Type	Total
Section survey-based	\$35,831
Work Order	\$13,505
TOTAL	\$49,336

Driveway Repair	
Program Type	Total
Work Order	\$19,588

Pavement Patch	
Program Type	Total
Work Order	\$123,835

Utility Restoration Repair	
Program Type	Total
Work Order	\$112,319

Liquid De-Icing 531045	2023 Budget	2024 Budget
	\$21,390	\$27,210

Accounts for calcium chloride, organic accelerator, and repairs to the calcium chloride tank. The Village will be continuing the use of organic accelerator for 2024 de-icing operations as it is more environmentally friendly however, calcium chloride is kept on hand for more severe events. The 2024 budget increase can be attributed to an increase in unit costs as well as purchasing more gallons of calcium chloride.

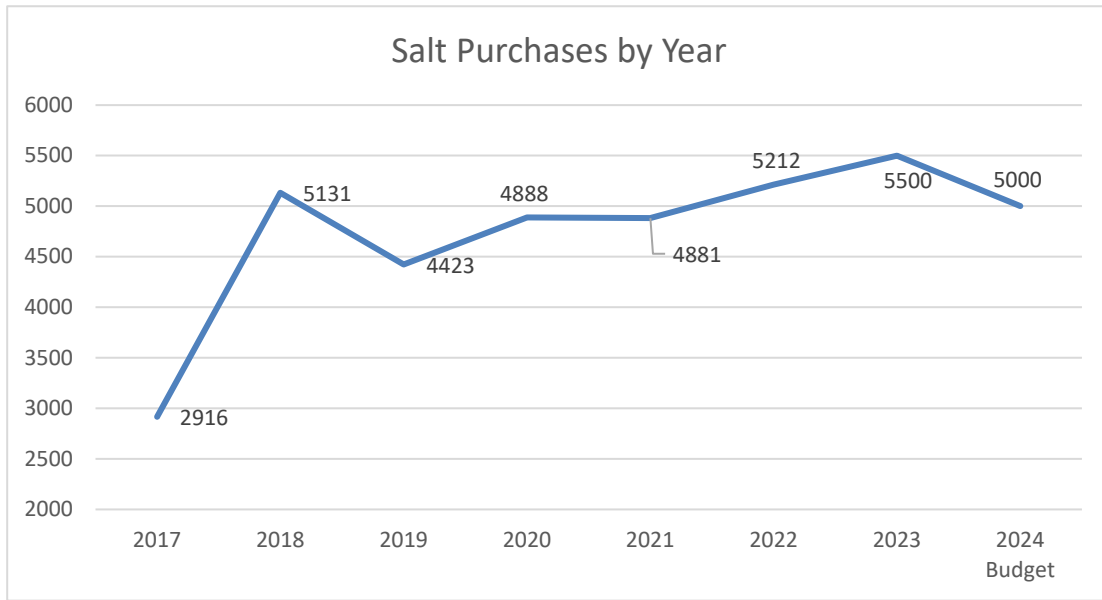
Description	Unit measure	Qty	Unit Cost	Total Cost
Calcium Chloride	Gallons	9,000	\$0.69	\$6,210
Organic Accelerator	Gallons	10,000	\$2.00	\$20,000
Equipment repair	As Needed	1	\$1,000	\$1,000
TOTAL				\$27,210

Salt 531047	2023 Budget	2024 Budget
	\$436,145	\$418,520

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 2023/2024 season.

	Vendor	Tons	Unit Cost	Total Cost
2016	Compass Minerals	1,366.09	\$69.42	\$392,228
	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	\$211,612
	Morton Salt	783.21	\$60.86	

	Vendor	Tons	Unit Cost	Total Cost
2020	Lake County	2,373.14	\$63.90	\$356,941
	State of Illinois	2,514.98	\$81.63	
2021	Lake County	1,971	\$66.79	\$369,186
	State of Illinois	2,910	\$81.63	
2022	Lake County	2,404	\$68.46	\$399,523
	State of Illinois	2,808	\$83.67	
2023	Lake County	2,500	\$77.87	\$436,145
	State of Illinois	3,000	\$80.49	
2024	Lake County	2,000	\$81.76	\$418,520
	State of Illinois	3,000	\$85.00	



Salt Inventory				
	2023/2024 Snow & Ice Season		2024/2025 Snow & Ice Season	
	Date	Amount	Date	Amount
Beginning Inventory	11/1/2023	2,500 tons	11/1/2024	2,500 tons
Plus: Salt Purchases	01/2024	+5,000 tons	01/2025	+5,000 tons
Less: Est. Usage	11/2023 – 04/2024	-5,000 tons	11/2024 – 04/2025	-5,000 tons
Est. Ending Inventory*	4/30/2024	2,500 tons	4/30/2025	2,500 tons

*Storage capacity = 2,500 tons

Fuel 531100	2023 Budget	2024 Budget
	\$10,000	\$5,500

Accounts for fuel for seven diesel generators and additives for Fire Station 6, Fire Station 8, the Municipal Center, and Public Works. The 2024 budget is based on a three-year average of expenditures.

General Office Supplies 531110	2023 Budget	2024 Budget
	\$10,000	\$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, copy paper, ink cartridges, and paper for the plotter printer. The 2024 budget is based on a three-year average and remains flat with the previous year's budget.

Janitorial Supplies 531125	2023 Budget	2024 Budget
	\$51,420	\$53,500

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 2024 budget is based on a three-year average of expenditures.

Limestone (CA-7) 531135	2023 Budget	2024 Budget
	\$7,052	\$7,262

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%)	\$7,262
Water (80%)	\$58,094
Sanitary (10%)	\$7,262
2024 Budget	\$72,618

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
2024	4,200	\$17.29	\$72,618

Topsoil 531136	2023 Budget	2024 Budget
	\$1,581	\$1,626

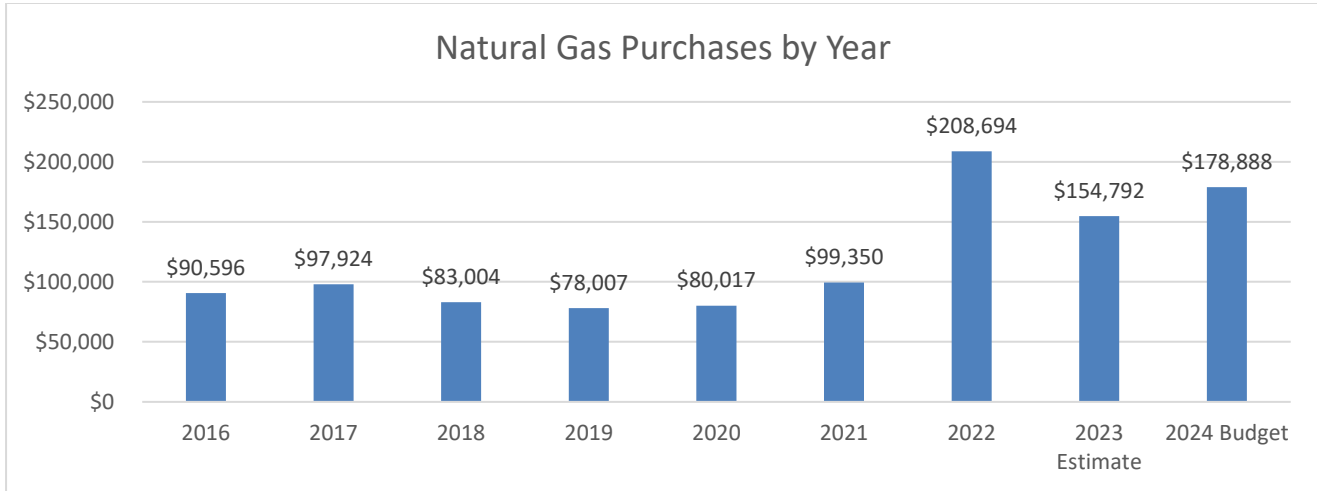
Accounts for topsoil and sand used for property restorations.

Topsoil Fund Allocation	
Fund	Amount
Corporate (10%)	\$1,626
Water (80%)	\$13,012
Sanitary (10%)	\$1,626
2024 Budget	\$16,264

Topsoil Purchases			
	21-ton truckload used	Unit Cost	Total cost
2017	48	\$385	\$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
2024	38	\$428	\$16,264

Natural Gas 531145	2023 Budget	2024 Budget
	\$283,603	\$178,888

Accounts for the cost of natural gas to heat Village facilities. The 2024 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. Natural gas production has kept pace with rising demand; however, the national market price of natural gas continues to decrease. Given the unstable supply and demand of natural gas, prices are expected to continue to fluctuate in FY 2024.



Operational Supplies 531155	2023 Budget	2024 Budget
	\$126,987	\$130,800

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. The 2024 budget is based on a three-year average.

Description	Justification	Total Cost
Street lighting repair parts	Three-year average	\$56,000
Storm sewer parts and supplies	Three-year average	\$22,000
Repair and replacement of fitness equipment	Three-year average	\$3,800
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	\$17,500
Supplies to support operations for Lake Glenview	Three-year average	\$3,000
Electronic Listening Equipment (Locator)	Quote	\$8,000
Metra station repair parts and supplies	Three-year average	\$2,500
	TOTAL	\$130,800

Refuse Carts 531186	2023 Budget	2024 Budget
	\$79,670	\$79,670

Accounts for the cost of new and replacement residential refuse carts and lids. The 2024 budget is based on a three-year average and remains flat with the previous year’s budget.

Safety Equipment 531205	2023 Budget	2024 Budget
	\$7,520	\$7,830

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 2024 budget is based on a three-year average.

Signs – Street & Traffic 531210	2023 Budget	2024 Budget
	\$14,500	\$15,000

Accounts for materials for street sign repairs and replacement including posts, anchors, sign blanks, and reflective paper. The 2024 budget is based on a three-year average.

Traffic Control Supplies 531225	2023 Budget	2024 Budget
	\$1,000	\$1,000

Accounts for traffic calming devices and supplies such as batteries and thermoplastic. The 2024 budget is based on a three-year average and remains flat with the previous year’s budget.

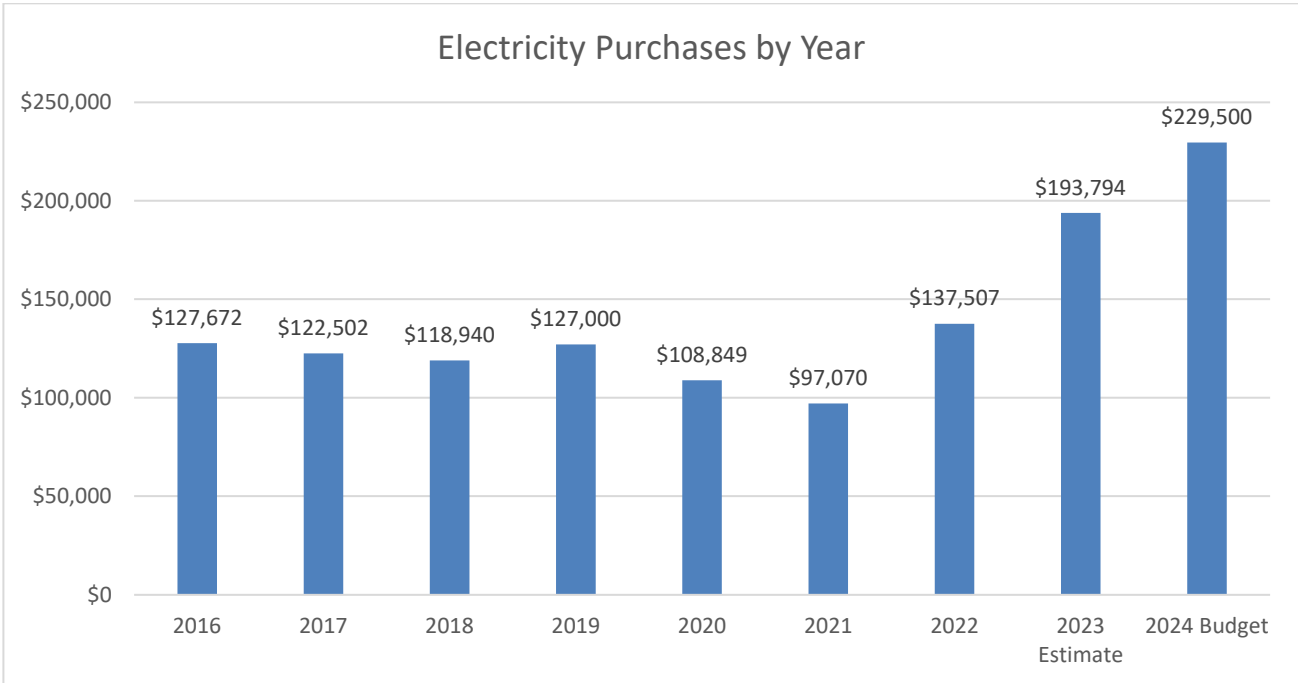
Uniforms/Shoes 531230	2023 Budget	2024 Budget
	\$7,078	\$7,328

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

	# 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	\$2,500	\$2,500
TOTAL			\$14,656
CORPORATE FUND TOTAL (50%)			\$7,328

Electricity 531235	2023 Budget	2024 Budget
	\$299,500	\$229,500

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



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

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

Yard Waste Stickers 531255	2023 Budget	2024 Budget
	\$4,500	\$5,040

Accounts for the cost of yard waste stickers. Stickers are resold to residents for proper disposal of landscaping waste. Staff will be purchasing more yard waste stickers in 2024.

Other Supplies/Tools 535050	2023 Budget	2024 Budget
	\$114,480	\$203,509

Accounts for mailbox replacements and special event costs for decorations. The 2024 budget increased due to the need to purchase additional seasonal banners and banner arms in the Glen Town Center and Central Business District. This account also includes funds for the new year-round pole wrapping lights in Downtown.

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	\$32,109
New Downtown lights (pole wrapping)	Contracted rate	N/A	N/A	\$7,500
Gator Bags	As Needed	50	\$50	\$2,500
Seasonal banners	CBD and GTC – new banners	4	\$40,000	\$160,000
TOTAL				\$203,509

Other Charges

Other Expenses 540190	2023 Budget	2024 Budget
	\$1,965	\$1,950

Accounts for meals related to shift work during major weather events (\$1,700) and I-pass replenishment (\$250). The 2024 budget remains flat with the previous year’s budget.

Training 540300	2023 Budget	2024 Budget
	\$12,600	\$13,775

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	\$45	\$900	-	-	\$900
American Public Works Association conference competitors	5	\$75	\$375	-	-	\$375

	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Annual Professional Safety Training	5	\$1,500	\$7,500	-	-	\$7,500
Illinois Public Service Institute (three-year program)	2	\$975	\$1,950	\$775	\$1,550	\$3,500
International Association State Floodplain Management Conference	1	\$550	\$550	\$50	\$50	\$600
ILCMA Winter/Summer Conferenec	2	\$300	\$600	-	-	\$600
Illinois Public Works Mutal Aid Network	2	\$150	\$300	-	-	\$300
TOTAL			\$12,175		\$1,600	\$13,775

Travel Reimbursement 540310	2023 Budget	2024 Budget
	\$1,500	\$1,500

Accounts for travel expenses associated with local meetings. Staff estimates 2024 expenditures to remain flat with the previous year’s budget.

Capital Outlay

Tree Planting Program 550150	2023 Budget	2024 Budget
	\$150,000	\$165,000

Accounts for the purchase of approximately 550 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 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	2023 Budget	2024 Budget
	\$410,712	\$458,005

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	2023 Budget	2024 Budget
	\$28,818	\$462,099

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 2024 budget increased due to the addition of the History Center to the FRRF schedule. Through a service agreement with the nonprofit Glenview History Center and the Glenview Public Library, the Village will 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. These repairs in the 10-year plan increased the FRRF Charges by \$362,000 for 2024.

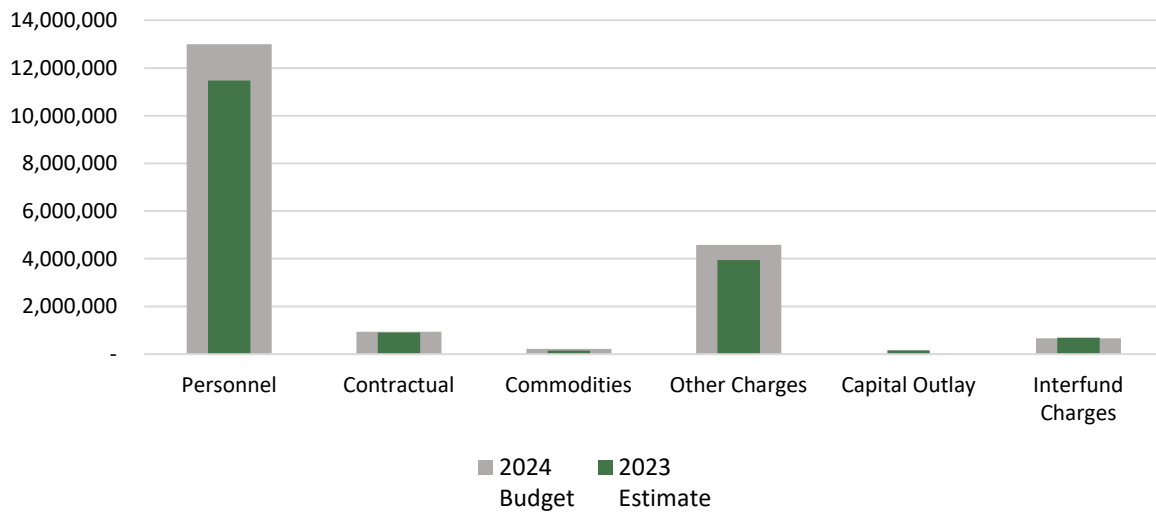
MERF Charges 560090	2023 Budget	2024 Budget
	\$490,821	\$457,520

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

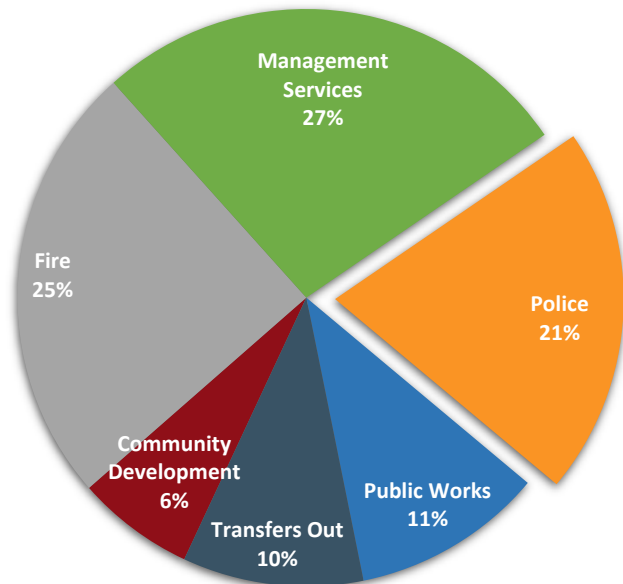
Police Department Summary

Police	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Personnel	10,574,819	12,397,871	11,472,426	13,001,458	603,587
Contractual	559,943	871,811	911,262	943,236	71,425
Commodities	133,205	201,130	151,650	221,112	19,982
Other Charges	3,997,188	4,028,154	3,941,424	4,578,988	550,834
Capital Outlay	-	131,000	163,065	24,523	(106,477)
Interfund Charges	570,429	656,226	692,136	668,975	12,749
Police Total	15,835,584	18,286,192	17,331,963	19,438,292	1,152,100

2024 Budget vs 2023 Estimate



2024 Operating Expenditure Budget - Corporate Fund



Community Development	6,228,793
Fire	23,383,206
Management Services	25,533,236
Police	19,438,292
Public Works	10,119,555
Transfers Out	9,541,198
Total	94,244,280

Police Department Line Item Budget

Police	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Personnel					
511110 - Regular Salaries	8,199,839	9,549,896	8,888,089	9,912,072	362,176
511120 - Part Time Salaries	-	150,000	-	150,000	-
511210 - Overtime Salaries	581,445	600,000	585,000	600,000	-
511225 - Reimbursed Overtime Salaries	26,689	72,000	62,000	70,000	(2,000)
511230 - Holiday Pay	345,488	340,733	305,911	344,669	3,936
511240 - Longevity Pay	58,141	69,041	65,762	72,578	3,537
511270 - Vacation Payout	42,379	40,000	31,663	40,000	-
511280 - Sick Payout	1,882	4,000	1,953	77,558	73,558
512110 - Deferred Comp	5,712	5,915	5,929	6,137	222
514110 - FICA Payments	157,675	201,250	170,023	212,627	11,377
514210 - IMRF Payments	43,690	40,103	30,163	48,125	8,022
514410 - Health Insurance	1,111,403	1,323,433	1,323,433	1,464,692	141,259
515300 - Incentives And Recognition	476	1,500	2,500	3,000	1,500
Total Personnel	10,574,819	12,397,871	11,472,426	13,001,458	603,587
Contractual					
521230 - Medical Services	6,353	20,400	9,200	17,400	(3,000)
521290 - Other Professional Service	122,294	157,849	147,200	151,963	(5,886)
521405 - Crossing Guard Services	327,966	362,330	368,000	382,330	20,000
521540 - Outside Litigation	28,756	15,000	87,000	15,000	-
522125 - Dues, Memberships, Subscriptions	4,128	5,183	3,700	5,201	18
522140 - Pagers And Radio	34,502	36,500	36,500	45,833	9,333
522145 - Postage	23	250	200	250	-
522150 - Printing And Publishing	1,501	4,975	3,557	4,350	(625)
522160 - Software Licensing	-	31,205	31,205	30,175	(1,030)
522230 - Equipment Maintenance	8,636	166,635	166,000	219,250	52,615
522295 - Vehicle Eqpt Maintenance & Rep	1,346	6,600	3,700	6,600	-
523020 - Selections & Promotions	24,438	64,884	55,000	64,884	-
Total Contractual	559,943	871,811	911,262	943,236	71,425
Commodities					
531010 - Ammunition	7,926	10,000	6,300	15,000	5,000
531030 - Batteries (Specialized)	-	5,300	2,800	2,600	(2,700)
531110 - General Office Supplies	727	950	950	1,100	150
531140 - Meeting Supplies	1,595	2,300	2,300	2,500	200
531230 - Uniforms/Shoes	90,323	122,700	82,000	139,784	17,084
535050 - Other Supplies/Tools	32,634	59,880	57,300	60,128	248
Total Commodities	133,205	201,130	151,650	221,112	19,982
Other Charges					
540240 - Pension Expense	3,917,252	3,849,959	3,849,959	4,331,794	481,835
540300 - Training	73,813	167,855	83,000	221,114	53,259
540320 - DUI Court Fine Expenditures	6,123	10,340	8,465	26,080	15,740
Total Other Charges	3,997,188	4,028,154	3,941,424	4,578,988	550,834
Capital Outlay					
550015 - Machinery & Equipment	-	131,000	163,065	24,523	(106,477)
Capital Outlay Total	-	131,000	163,065	24,523	(106,477)
Interfund Charges					
560010 - CERF Charges	240,362	389,800	389,800	387,326	(2,474)
560090 - MERF Charges	321,567	266,426	301,361	281,649	15,223
560095 - MERF-Accident Charges	8,500	-	975	-	-
Total Interfund Charges	570,429	656,226	692,136	668,975	12,749
Police Total	15,835,584	18,286,192	17,331,963	19,438,292	1,152,100

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 2024 Police Department budget of \$19,438,292 is a 6.3% increase over the 2023 budget. Although personnel expenses account for the majority (52.4%) of the proposed increase, other factors include vendor price increases for materials, services, memberships, and operational needs linked with inflation. There are several notable additions to the budget that closely addresses the direct safety of the community. Focus is always placed on public safety and ensuring Glenview residents feel safe. The increase in the overall operating budget is due to the Safe-T Act mandates and certifications for police officers, and resources for enhanced safety initiatives.

Safety Response Team (SRT) – The SRT is a newly formed team with an initiative designed to improve community event safety and establish emergency response protocols in the event of a community-wide emergency. Team members (8) will also be utilized at all community events as a layer of added security to the public. Extensive training and equipment have gone into preparing SRT members for activation. Team members will wear a selected uniform that allows them the ease of movement while carrying specified equipment and medical kits. They will be trained in emergency evacuation methods, building and barricaded structure entry, providing emergency medical care, defense tactics, identification of homemade explosives, etc. A portion of their training will be funded by the Department of Homeland Security (DHS.)

Bicycle Unit – Considered a specialty assignment, this unit will consist of 8 patrol officers for this specialty assignment. Four bicycles will be utilized, and the unit will assist with crowd control at parades and large community events, patrol parks throughout the Village, and areas not accessible to officers in patrol vehicles.

Axon Video and Flock Safety Systems – There are continued maintenance costs associated with the Axon Video System for body-worn and vehicle cameras, and the Flock Safety System. Both vendors are multi-faceted and truly fit the needs of the department. As the department's partnership with Axon grows, their camera recording services will also be used in the Bureau. The current camera system is 9-years old and no longer supported under warranty or technical support. State statute currently requires all interviews be recorded and saved for at least three years with serious felony interviews saved forever. The department selected Axon to install and support the new camera recording system. This would include a five-year contract that includes equipment and support. The Flock Safety System also continues to be used. This system has proven useful by allowing participating communities to share information on license plate reading technology on vehicles stolen or used in a crime.

The need for a new look at police and public safety has wide popular support. This budget process was guided by rules and considerations for how decisions will be made, a forum to bring other perspectives to the forefront on issues, and solutions for public safety work. The department's rules, considerations, and perspectives translated into action. From these concepts, the police budget recognizes and addresses the demands and needs for public safety.

Personnel Expenditures

Regular Salaries 511110	2023 Budget	2024 Budget
	\$9,549,896	\$9,912,072

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 2024 budget includes a 3.50% merit pay increase and merit bonuses for non-union positions, as well as a 2.25% increase for union positions hired before 7/15/2014 and a 3.50% increase for union positions hired after 7/15/14. The 2024 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.

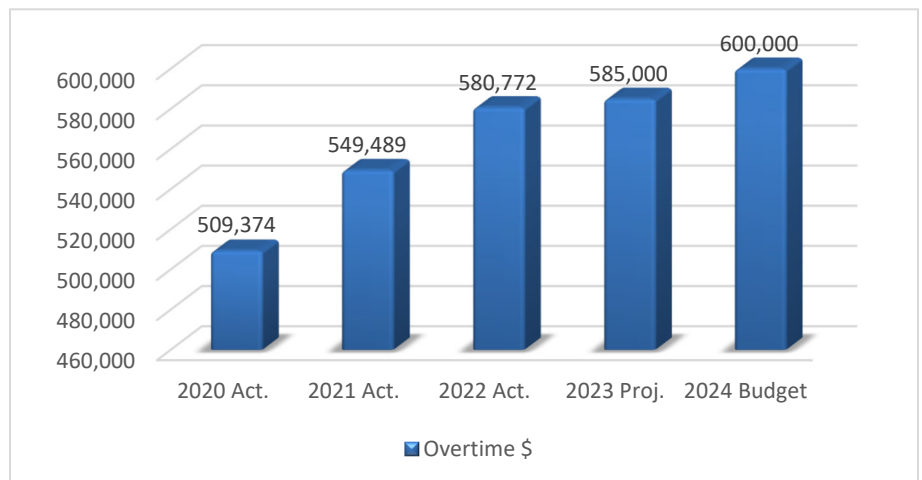
Position	Corporate Fund
Police Chief	100%
Deputy Police Chief	100%
Executive Assistant	100%
(4) Police Commanders	100%
(12) Police Sergeants	100%
(59) Police Officers	100%
Property Evidence Officer	100%
(2) Public Service Officers	100%
(2) Social Workers	100%

Part Time Salaries 511120	2023 Budget	2024 Budget
	\$150,000	\$150,000

Accounts for the estimated salaries for part-time police officers. This program was budgeted in 2023, 2022, and 2021, but has not been pursued yet due to other department priorities. The plan is to explore this program in 2024.

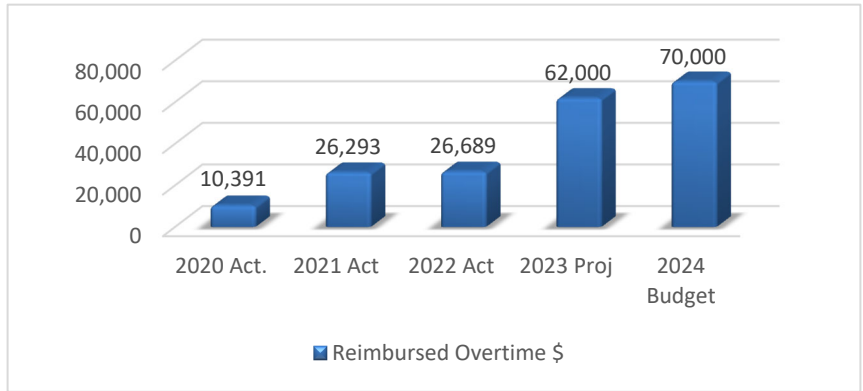
Overtime Salaries 511210	2023 Budget	2024 Budget
	\$600,000	\$600,000

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 2020-2024 is as follows:



Reimbursed Overtime 511225	2023 Budget	2024 Budget
	\$72,000	\$70,000

Accounts for the overtime salary expense expected to be covered and reimbursed by outside parties that have requested police presence for their event. The costs in 2020-2022 are lower due to events being limited during the pandemic. The overtime trend from 2020-2024 is shown to the right:



Holiday Pay 511230	2023 Budget	2024 Budget
	\$340,733	\$344,669

Accounts for the costs of 96 hours of holiday pay for fifty-nine (59) 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	2023 Budget	2024 Budget
	\$69,041	\$72,578

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 1.7% based on current trends. Longevity is allocated across funds in the same proportions as regular salaries. The 2024 budget increased due to salary increases.

Vacation Payout 511270	2023 Budget	2024 Budget
	\$40,000	\$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 2024 budget is based on a review of actual program participation over the last few years.

Sick Payout 511280	2023 Budget	2024 Budget
	\$4,000	\$77,558

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. In 2024, the Village is implementing a new sick time payout plan. Expenditures are anticipated to increase as a result of this program, however, the program will significantly reduce the Village's end of service sick leave payout liability.

Deferred Compensation 512110	2023 Budget	2024 Budget
	\$5,915	\$6,137

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

FICA Payments 514110	2023 Budget	2024 Budget
	\$201,250	\$212,627

Accounts for the employer FICA (Social Security (6.2%) and Medicare (1.45%)) payments applied to the FICA wages (salaries, longevity, vacation and sick payout, 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	2023 Budget	2024 Budget
	\$40,103	\$48,125

Accounts for the employer's share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2024 employer rate is 7.58% of IMRF wages which include salaries, OT wages, vacation and sick payout, longevity and deferred compensation. The 2024 rate is only 2.57% higher than the 2023 rate of 7.39%.

Health Insurance 514410	2023 Budget	2024 Budget
	\$1,323,433	\$1,464,692

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. For 2024, HMO rates are increasing 9.44% and PPO rates are increasing 10.35%.

Incentives and Recognition 515300	2023 Budget	2024 Budget
	\$1,500	\$3,000

Accounts for the expenses associated with police academy graduations, retirements, promotions, and bereavement. The account reflects an increase of \$1,500 due to a higher number of projected retirement gifts and a higher trend in the past couple of years in bereavement acknowledgements.

Contractual Expenditures

Medical Services 521230	2023 Budget	2024 Budget
	\$20,400	\$17,400

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. Quantity for the number of physicals varies annually depending on the number of officers scheduled for their quadrennial/NIPSA physical.

Description	Qty	Unit Cost	Total
Hospital medical services for prisoners	1	\$1,000	\$1,000

Quadrennial Police physical program – with stress test	13	\$1,000	\$13,000
Lead testing for Range Officers (HR)	7	\$200	\$1,400
Annual NIPAS Physical	2	\$1,000	\$2,000
		TOTAL	\$17,400

Other Professional Services 521290	2023 Budget	2024 Budget
	\$157,849	\$151,963

Accounts for the service fees of outside firms and agencies that support the work of the Police Department. This account reflects a total decrease of \$5,886. The most notable increase is \$5,100 to the Northeastern Illinois Regional Crime Laboratory (NIPCL) due to vendor price increase for lab services provided. In addition to other minor increases due to vendor upsurge, there is reduction in costs with the deletion of Michael Lee Photography for a \$4,300 decrease for update of the department staff photo completed in 2023. There was also the removal of the Evaluation and Count of Property Room Inventory for \$8,500. The last evaluation was completed in 2021.

Description	2023 Amount	2024 Amount
Animal kennel services	\$2,500	\$2,500
Children's Advocacy Center annual fee	\$3,150	\$3,150
Criminal Investigations Car Rentals	\$500	\$500
Critical Reach Crime Bulletin annual fee	\$900	\$900
Document Scanning Services	\$739	\$739
Experian annual user fee	\$500	\$500
Evaluation and Count of Property Room Inventory (one-time expense)	\$8,500	\$0
Law Enforcement Agencies Data System (LEADS On-Line) annual fee	\$4,500	\$5,600
LEAD Text-a-Tip mobile phone crisis intervention reporting service annual fee	\$3,400	\$3,400
Lexipol Law Enforcement Procedure & Police Manual	\$6,300	\$6,300
Michael Lee Photography	\$4,300	\$0
Misc. prof. services - funeral home transports, towing services, and cleaning	\$5,000	\$5,000
North Regional Major Crimes Task Force (NORTAF) annual fee	\$6,600	\$6,600
Northern Illinois Police Alarm System (NIPAS) annual fee	\$7,500	\$7,500
NIPAS language interpretation line annual fee	\$1,500	\$1,800
Northeastern Illinois Regional Crime Laboratory (NIPCL) annual membership fee	\$69,000	\$74,100
Police social services Glenview resident assistance	\$634	\$634
Uniform Code Complaint Manual	\$500	\$500
West/Clear Thomson Reuters background check annual fee	\$7,686	\$8,100
Annual Employee Mental Health Screening	\$24,140	\$24,140
	TOTAL	\$157,849
		\$151,963

Crossing Guard Services 521405	2023 Budget	2024 Budget
	\$362,330	\$382,330

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 contract extensions. The first one-year contract extension was approved by the Village Board for the August 2022 – June 2023 school year, and the second one-year contract extension was also approved for the August 2023 – June 2024 school year. Renewal of the full contract will be brought forward for consideration in 2024. The account contains

an increase of \$20,000 for the 2023-2024 school year contract renewal to cover assigned crossings under the contract with a 2% increase and the addition of one crossing.

Outside Litigation 521540	2023 Budget	2024 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	2023 Budget	2024 Budget
	\$5,183	\$5,201

Accounts for Police Department participation in various professional organizations. These organizational memberships provide services for training and professional development. Although there were numerous additional memberships for 2024 (police social service, Illinois Department of Financial/Professional Regulations, National Information Officer, and Illinois Tactical Officer Association), the account contains a slight decrease (\$62) due to the removal of one membership no longer applicable (National Citizen’s Police Academy) and the 4-year renewal cycle of 2026 for the Notary Association.

Description	Qty	Unit Cost	Total
ALICE re-certification fee	2	\$10	\$20
Arson Investigation Bulletin	1	\$159	\$159
Association of Police Social Services	2	\$75	\$150
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)	10	\$40	\$400
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	5	\$190	\$950
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 Notary Association (notary renewal/certification every 4 years)	0	\$162	\$0
National Information Officer Association	3	\$80	\$240
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	\$95	\$190
TOTAL			\$5,201

Pagers and Radio 522140	2023 Budget	2024 Budget
	\$36,500	\$45,833

Accounts for the Starcom radio annual user fee, which is shared with the Fire Department, and radio repairs. The cost split is based on the number of users in each department and can vary.

Postage 522145	2023 Budget	2024 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	2023 Budget	2024 Budget
	\$4,975	\$4,350

Accounts for the printing of business cards, various police department forms, event signage, on-street permits, and weatherproof citation envelopes used with the Brazos ticketing system. The account has a decrease of \$625 due to the removal of items/forms no longer used (overtime slips, taxi licenses, and Adjudication forms now in digital format). Actual P-tickets will only be used/ordered as backup in case of electronic citation system failure.

Description	2023 Amount	2024 Amount
Illinois Prosecutor Services, LLC – Publication	\$400	\$400
Method of Appearance – Adjudication (digital format)	\$360	\$0
Miscellaneous forms for use by Police Department	\$600	\$600
On-street parking permits	\$300	\$350
Overtime Slips	\$315	\$0
P-Ticket Envelopes – Records	\$3,000	\$3,000
TOTAL	\$4,975	\$4,350

Software Licensing 522160	2023 Budget	2024 Budget
	\$31,205	\$30,175

Accounts for software licensing fees for programs used exclusively by the Police Department such as 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, Frontline training tracker software, and Soma Global Social Services Software, used by the Police Social worker for a more efficient method of housing electronic reports, following up on updates, information upload, and case tracking.

Description	2023 Amount	2024 Amount
Beast Evidence Collection License Fee	\$1,475	\$1,475
Cellebrite Data Retrieval Software System	\$4,600	\$6,200
Frontline Professional Services (Training Tracking Software)	\$4,500	\$4,500
Pace Scheduler Police Scheduling Program	\$6,200	\$6,500
PowerDMS Training Officer (FTO) Paperless Program (formally Agency 360)	\$1,330	\$1,500
Soma Global Social Services Software	\$3,500	\$2,800
TOPS Program Software	\$9,600	\$7,200
TOTAL	\$31,205	\$30,175

Equipment Maintenance 522230	2023 Budget	2024 Budget
	\$166,635	\$219,250

Accounts for the maintenance of equipment used in police department operations, enforcement, and for the Starcom radio maintenance. This account reflects a significant increase of \$52,615 which is primarily related to costs of the continued maintenance of the Axon Body-worn/Vehicle Video Camera System (\$136,600) for cameras, upgrades, and fleet. Purchase of the cameras was mandated by the Illinois Safe-T Act on January 22, 2021. The Act mandated that police departments implement a body-worn camera program based on population. The Flock Safety System (\$73,000) is under contract year two of two. Flock 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. Many surrounding communities have contracted and implemented with this company. It provides for the sharing of information between communities, and the system has assisted Detectives with criminal investigations. These are the two notable account increases. All other increases are minimal.

Description	2023 Amount	2024 Amount
Axon Video System (Body-worn cameras)	\$80,000	\$136,600
Flock Safety System	\$77,350	\$73,000
Office equipment maintenance	\$335	\$350
Portable radio maintenance	\$500	\$500
Radar and speed cart repairs	\$1,000	\$1,100
STARCOM radio maintenance	\$4,500	\$4,500
Truck scale quarterly maintenance	\$2,750	\$3,000
Truck scale annual inspection	\$200	\$200
TOTAL	\$166,635	\$219,250

Vehicle Equipment Maintenance & Repairs 522295	2023 Budget	2024 Budget
	\$6,600	\$6,600

Accounts for the maintenance of after-market vehicle equipment maintenance through MPC, vehicle graphics through Suburban Accents, and annual police motorcycle maintenance fees. Average yearly payments made from this account will vary depending on necessary maintenance.

Selections & Promotions 523020	2023 Budget	2024 Budget
	\$64,884	\$64,884

Accounts for costs associated with new hires as well as intradepartmental promotions. The 2024 budget remains the same as the previous year. The examination process occurs every three years with the next Sergeant promotional process occurring in 2026.

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

Description	Quantity	Unit Cost	Total
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	2023 Budget	2024 Budget
	\$10,000	\$15,000

Accounts for ammunition for handguns and rifles for duty and training purposes. This account reflects a \$5,000 increase due to the continued rising costs of ammunition, purchase of ammunition for the change-over to new duty weapons in Q4-2023, and for weapons used by the newly formed police Special Response Team (SRT). The SRT is designed to improve event safety and establish emergency response protocols in the occurrence of a community-wide emergency that will provide added security to the public.

Specialized Batteries 531030	2023 Budget	2024 Budget
	\$5,300	\$2,600

Accounts for the replacement batteries for the department issued gun mounted flashlights (100-gun mounted lights), StarCom replacement batteries for portable radios, and the replacement of StarCom microphones that are not repairable and therefore need to be replaced once broken. The account reflects a decrease of \$2,700. Less microphones will be purchased in the coming year.

Description	Qty	Unit Cost	Total
Specialized batteries for gun-mounted flashlights	100	\$3.50	\$350
StarCom replacement batteries	5	\$90	\$450
StarCom microphones	20	\$90	\$1,800
TOTAL			\$2,600

General Office Supplies 531110	2023 Budget	2024 Budget
	\$950	\$1,100

Accounts for the office supplies used by the Police Department. The increase of \$150 reflects the rise in vendor pricing on basic office supplies such as paper products, pens, binders, folders, etc.

Meeting Supplies 531140	2023 Budget	2024 Budget
	\$2,300	\$2,500

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	2023 Budget	2024 Budget
	\$122,700	\$139,784

Accounts for uniform and shoe allowance provided for eligible police department personnel, including new hires, per the Union contract or Employee Handbook. There is an account increase of \$17,084 from the 2023 budget. Although the quantity of uniform allowances under the Union contract for evidence technicians, exempt staff, NIPAS, detectives, and Sergeant/Officers remains the same, three new line items for uniforms and equipment have been added to this account for 8 officers on the newly formed Special Response Team (SRT). The SRT is a new initiative designed to improve community event safety and establish emergency response protocols in the event of a community-wide emergency. The SRT will be utilized at all community events as a layer of added security to the public. The uniform budget for this team totals \$11,000, and helmet and body armor plate carriers are \$16,944. This account also includes uniforms (\$2,640) for the new Bicycle Unit that will consist of 8 patrol officers under this specialty assignment. The unit would assist with crowd control at parades and large events, patrol parks throughout the village, and areas not accessible to officer patrol cars. Additionally, 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.

Description	Qty	Unit Cost	Total
Badges (new officers, promotions, transfers, and retirements)	Varies	Varies	\$2,500
Bicycle Unit Squad Uniforms	8	\$330	\$2,640
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
Safety Response Team uniforms	8	\$1,375	\$11,000
Safety Response Team Helmets and Body Armor Plate Carriers	8	\$2,118	\$16,944
Public Service Officer Uniform Allowance	2	\$550	\$1,100
Police Academy Specialty Uniforms	6	\$150	\$900
Motorcycle Officer Uniform	1	\$1,500	\$1,500
NIPAS Mobile Field Force Uniform	1	\$5,000	\$5,000
Uniforms for new officers	6	\$5,000	\$30,000
NIPAS Emergency Services Team uniform (replacement due 2025)	0	\$0	\$0
NIPAS replacement ballistic vest (replacement due 2026)	0	\$0	\$0
		TOTAL	\$139,784

Other Supplies/Tools 535050	2023 Budget	2024 Budget
	\$59,880	\$60,128

Accounts for the supplies and tools used in the Police Department. Although numerous new line items have been incorporated into this account for the newly formed Special Response Team (SRT), the account reflects a minimal increase of \$248. The SRT is a new initiative designed to improve community event safety and establish emergency response protocols in the event of a community-wide emergency. The SRT will be utilized at all community events as a layer of added security to the public. All added tools and equipment will be used for rapid deployment in aiding the public in the event of a community-wide emergency. These include breaching tools (\$475), emergency evacuation litters (\$1,756), pry bars (\$400), first-aid trauma and crisis kits (\$8,067), medi-packs (\$8,500), and 2 Vortex binoculars (\$3,450). Other line item increases for the coffee account (\$1,000) and range supplies (\$500) are due to vendor price increase. There is also a decrease of \$14,900 from last year for the initial purchase of the of the medi-packs.

Description	2023 Amount	2024 Amount
Animal supplies	\$500	\$500
Beast evidence collection	\$1,200	\$1,200
Breaching Tool – Safety Response Team	\$0	\$475
Camera supplies and Evidence equipment	\$1,500	\$1,500
Citizen’s Police Academy Supplies	\$2,000	\$2,000
Coffee and coffee supplies – Police/Dispatch	\$2,500	\$3,500
Community Relations supplies	\$5,000	\$5,000
Defensive tactics equipment and supplies	\$500	\$500
Emergency Evacuation Litters – Safety Response Team	\$0	\$376
Emergency Evacuation Mega-Mover Litter – Safety Response Team	\$0	\$1,380
Evidence collection supplies	\$9,000	\$9,000
Field Directory	\$1,080	\$1,080
Fire Maul Pry Bar – Safety Response Team	\$0	\$400
First-Aid supplies	\$300	\$300
First-Aid Trauma Kits – Safety Response Team	\$0	\$2,176
First-Aid Mass Casualty Kits – Safety Response Team	\$0	\$5,220
First-Aid Mass Crisis Incident Kits (40) – Safety Response Team	\$0	\$671
Flares/chemical lights and traffic safety equipment	\$1,500	\$1,500
Hazardous materials protection and clean up equipment	\$1,000	\$1,000
In car printer receipt paper (Paragon Micro)	\$1,000	\$500
Medi-packs – Safety Response Team	\$23,400	\$8,500
Miscellaneous supplies	\$500	\$500
Police Department Open House/National Night Out	\$4,000	\$4,000
Prisoner Disposable Blankets	\$900	\$900
Prisoner meals	\$2,000	\$2,000
Range Supplies	\$2,000	\$2,500
Vortex Binoculars – Safety Response Team	\$0	\$3,450
TOTAL	59,880	\$60,128

Other Charges

Pension Expense 540240	2023 Budget	2024 Budget
	\$3,849,959	\$4,331,794

Accounts for the 2024 Village Police Pension Contribution to the Police Pension Fund. This employer contribution is funded through a separate line item on the 2023 Property Tax Levy. The 2024 budget is 12.5% higher than 2023 primarily due to the actual rate of return on the police pension fund investments being significantly lower than the expected rate of return for 2022.

Training 540300	2023 Budget	2024 Budget
	\$167,855	\$221,114

Every year, the training budget is evaluated for training needs ensuring all training courses are associated with 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 community-wide emergency

incidents, active shooter, use of force, media relations, de-escalation, and employee professional development training in areas that will continue to enhance employee careers, maintain and develop additional skills to benefit the organization as a whole, improve services to residents, and the community. The training budget is always fluid in nature because it is constantly changing to reflect a more precise version of required training. Although there were decreases due to one-time trainings and the removal of older courses, additions to the account created a considerable increase of \$53,259. The most notable additions are various trainings related to the newly formed Safety Response Team (SRT). This team of eight officers is responsible for providing an added level of event safety and establishing emergency response protocols in the occurrence of a community-wide emergency. Safety Response Team training include Active Threat Response (\$6,050), Building Entry and Control Tactics, Close Quarter Handgun Skills, Homemade Explosives Awareness, Multiple Assault Counter Terrorist Action Capabilities (\$5,800), Patrol Tactics Instructor (\$3,600), Rapid Deployment Instructor (\$6,400), Rescue Task Force Instructor (\$3,000), Self-aid/Buddy-aid instructor (\$4,400), Tactical Combat Casualty Care (\$2,600), and Tactical Rifle Instructor (\$4,400). Several of these specialized trainings are funded through the Department of Homeland Security (DHS) and the department is responsible for the travel reimbursement portion. Another is the Bike Unit consisting of 8 officers for this specialty assignment. Bicycle officer training has been added to the budget for \$2,440. Four bicycles will be utilized, and the unit will assist with crowd control at parades and large community events, patrol parks throughout the Village, and areas not accessible to officers in patrol vehicles. Other account increases include CPR certifications (\$5,000), Drone Operator (\$4,280), and Motorcycle Officer training (\$5,400).

Administrative/Managerial and General Training

- Drone Operator training (\$4,280)
- Bicycle Unit Training (\$2,440)

De-escalation/Use of Force

- Active Threat Response Course (\$6,050)
- Safety Response Team (\$30,600)

Evidence/Investigations

- Arson Investigator (\$5,600)
- Crash Investigation Training I & II (\$3,300)
- Cellebrite Certified Operator/Analyst Course (\$4,300)

Law and Procedural Updates

- Police Law Institute monthly legal update (now includes Blue Line Learning for Hazardous Materials and Blood Borne Pathogen training) (\$8,360)

Professional Development

- Advanced School Resource Officers (3) (\$6,000)
- Sport Utility Vehicle Training (\$3,800)
- Truck Enforcement training for Traffic Unit Officers (\$1,479)

Administrative/Managerial and General Training	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Adaptive Leader	4	\$200	\$800	\$50	\$200	\$1,000
Bicycle Officer Training (new)	8	\$175	\$1,400	\$130	\$1,040	\$2,440
CPR Training – AHA (even years)	1	\$5,000	\$5,000	\$0	\$0	\$5,000
Drone Operator Training (one-time)	4	\$1,000	\$4,000	\$70	\$280	\$4,280
Female Enforcers	2	\$359	\$718	\$100	\$200	\$918
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	1	\$675	\$675	\$350	\$350	\$1,025
Motorcycle Officer Training (one-time)	1	\$2,400	\$2,400	\$3,000	\$3,000	\$5,400
New Recruit Law Enforcement/Family training	6	\$50	\$300	\$0	\$0	\$300
Northwest Police Academy training	16	\$25	\$400	\$0	\$0	\$400
Peer Support Group training	5	\$350	\$1,750	\$60	\$300	\$2,050
Police academy for new hires	6	\$4,696	\$28,176	\$0	\$0	\$28,176
Police Reform Era Advanced Leadership	8	\$219	\$1,752	\$0	\$0	\$1,752
Report Writing Development	6	\$200	\$1,200	\$50	\$300	\$1,500
Social Media in Law Enforcement (SMILE)	1	\$0	\$0	\$0	\$0	\$0
Total Administrative/Managerial and General Training			\$49,421		\$6,110	\$55,531

De-escalation/Use of Force	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Active Threat Response Course – SRO	22	\$175	\$3,850	\$100	\$2,200	\$6,050
Arrest and Control tactics – NEMRT IRMA Certified	4	\$4,000	\$16,000	\$0	\$0	\$16,000
Building Entry and Control Tactics – Special Response Team	5	\$0	\$0	\$50	\$250	\$250
Close Quarter Handgun Skills – Special Response Team	1	\$300	\$300	\$0	\$0	\$300
Firearms training and development	2	\$500	\$1,000	\$925	\$1,850	\$2,850
Force Science Certification Course	2	\$1,700	\$3,400	\$125	\$250	\$3,650
Homemade Explosives Awareness and Response – Special Response Team	8	\$0	\$0	\$50	\$400	\$400
Immediate Trauma Care Instructor Course – Safety Response Team (SRT)	8	\$0	\$0	\$50	\$400	\$400
Multiple Assault Counter Terrorist Action – SRT	8	\$675	\$5,400	\$50	\$400	\$5,800
Patrol Tactics Instructor – SRT	8	\$400	\$3,200	\$50	\$400	\$3,600
North-East Multi-Regional Training (NEMERT) Association	76	\$100	\$7,600	\$0	\$0	\$7,600
Rapid Deployment Instructor – SRT	8	\$750	\$6,000	\$50	\$400	\$6,400
Rescue Task Force Instructor – SRT	8	\$325	\$2,600	\$50	\$400	\$3,000
Self-Aid/Buddy Aid Instructor – SRT	8	\$500	\$4,000	\$50	\$400	\$4,400
Tactical Combat Casualty Care – SRT	8	\$275	\$2,200	\$50	\$400	\$2,600
Tactical Rifle Instructor – SRT	8	\$500	\$4,000	\$50	\$400	\$4,400
Total De-escalation/Use of Force			\$59,550		\$8,150	\$67,700

		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
Arson Investigator	2	\$1,750	\$3,500	1,050	\$2,100	\$5,600
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
Cellebrite Certified Operator/Analyst Course	1	\$4,200	\$4,200	\$100	\$100	\$4,300
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			\$17,371		\$4,785	\$22,156

		Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Law and Procedural Updates	Qty					
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	\$110	\$8,360	\$0	\$0	\$8,360
Total Law and Procedural Updates			\$13,210		\$300	\$13,510

		Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Professional Development	Qty					
Advanced School Resource Officer Course	3	\$1,600	\$4,800	\$400	\$1,200	\$6,000
BEAST Training – Porter Lee	1	\$2,500	\$2,500	\$0	\$0	\$2,500
Civilian personnel training: public service officers and property evidence officer (on-line)	4	\$250	\$1,000	\$30	\$120	\$1,120
Homicide Investigators Association Conference	3	\$275	\$825	\$100	\$300	\$1,125
Illinois Association of Chief of Police Conference (ILACP)	2	\$399	\$798	\$0	\$0	\$798
Illinois Association of Technical Accident Investigators	1	\$300	\$300	\$50	\$50	\$350
Illinois Public Employer Labor Relations Assn (IPELRA) – Labor Relations Training	3	\$135	\$405	\$0	\$0	\$405
Illinois Tactical Officers Association conference (ITOA)	10	\$350	\$3,500	\$150	\$1,500	\$5,000

Professional Development	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
Illinois Truck Enforcement Association Conference (ITEA)	3	\$133	\$399	\$50	\$150	\$549
Illinois Truck Enforcement Association DUI Conference (ITEA)	3	\$260	\$780	\$50	\$150	\$930
Incident Command System 300	4	\$250	\$1,000	\$20	\$80	\$1,080
Incident Command System 400	2	\$200	\$400	\$20	\$40	\$440
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	\$450	\$450	\$1,100	\$1,100	\$1,550
Lead Homicide Investigator	2	\$125	\$250	\$100	\$200	\$450
New World Conference	1	\$1,300	\$1,300	\$1,800	\$1,800	\$3,100
Northwestern University Center for Public Safety School of Staff and Command	2	\$4,600	\$9,200	\$1,300	\$2,600	\$11,800
Northwestern University Center for Public Safety Supervision of Police Personnel	3	\$1,100	\$3,300	\$280	\$840	\$4,140
Police Executive Research Forum Conference	2	\$450	\$900	\$1,800	\$3,600	\$4,500
Public Safety Peer Support Association National Conference	4	\$470	\$1,880	\$1,800	\$7,200	\$9,080
Sport Utility Vehicle Training	2	\$1,800	\$3,600	\$100	\$200	\$3,800
Total Professional Development			\$38,537		\$23,680	\$62,217
Total 2024 Training Budget			\$178,089		\$43,025	\$221,114

DUI Court Fine Expenditures 540320	2023 Budget	2024 Budget
	\$10,340	\$26,080

Funds from DUI Court Fine account for equipment and training used in the enforcement of impaired driving and additional traffic safety measures. The 2024 budget includes the purchase of two new Stalker vehicle radars (\$6,109.80) that will be replacing two outdated, older model radars from 2005/2006. Four damaged/broken radar remotes will also be replaced at an approximate total cost of \$563.04. The remotes are damaged over time and cannot be repaired. Additionally, two broken Portable Breath Testers (PBT's) will be replaced at \$1,015.92 total (the same amount as the would-be repair cost), and two (2) Multiquip GBW high quality 1000W diffused balloon lights (\$12,444) will be purchased for the traffic unit. The balloon lights will be a new purchase to be used for special community events and details occurring at night (Summer Fest, fireworks show, etc.) and will provide additional lighting to officers directing traffic at night. They will also be used for providing additional light during a major crash or outdoor crime scenes. Two Honda gas generators are needed to operate the balloon lights (\$2,445.96). The 2024 budget also includes funds for the annual Drug Recognition Enforcement Re-Certification for the DRE officer (\$3,000), shipping, and vendor price increases where applicable.

Machinery & Equipment 550015	2023 Budget	2024 Budget
	\$131,000	\$24,523

The 2024 budget accounts for the camera system in the Criminal Investigations Unit and bicycles for the new Bicycle Officer squad. The camera system is 9 years old and is no longer supported under warranty or technical support. State statutes currently require all interviews to be recorded and saved for at least three years, and serious felony interviews must be saved forever. The department is selecting Axon to install and support the new camera system. This would include a five-year contract including equipment and support totaling \$98,195.79. The 2024 (first-year) cost would be \$18,123. Additionally, the 2024 budget includes the purchase of bicycles (\$6,400) for the four-person Police Bicycle Unit consisting of 8 patrol officers. This is a specialty assignment for current officers. The Unit would assist with crowd control at parades and large community events, patrol parks, and areas not accessible to officers in patrol vehicles.

Interfund Charges

CERF Charges 560010	2023 Budget	2024 Budget
	\$389,800	\$387,326

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.

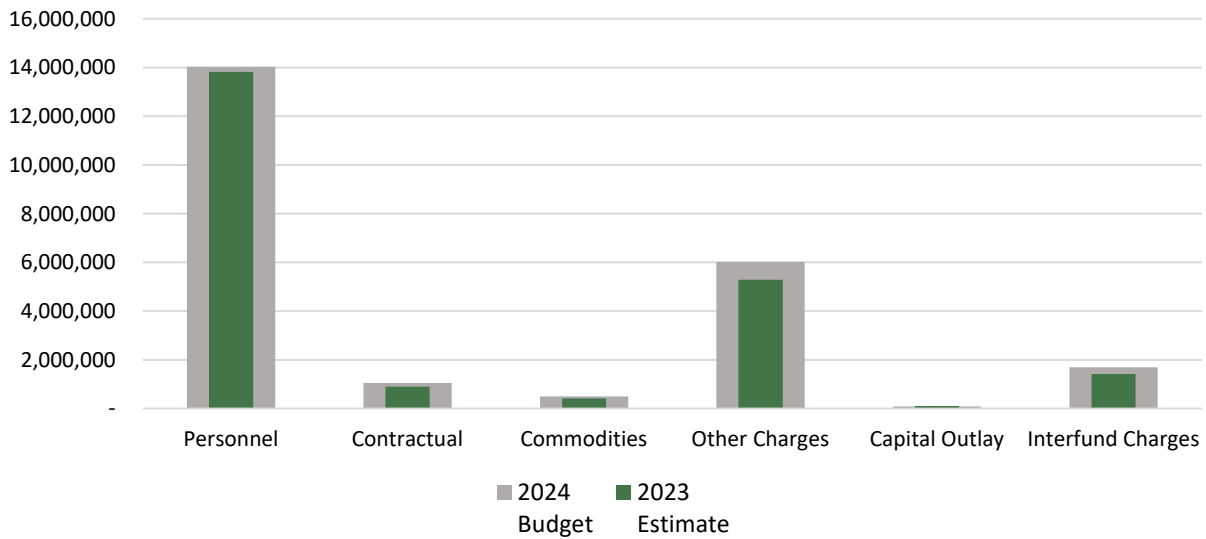
MERF Charges 560090	2023 Budget	2024 Budget
	\$266,426	\$281,649

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

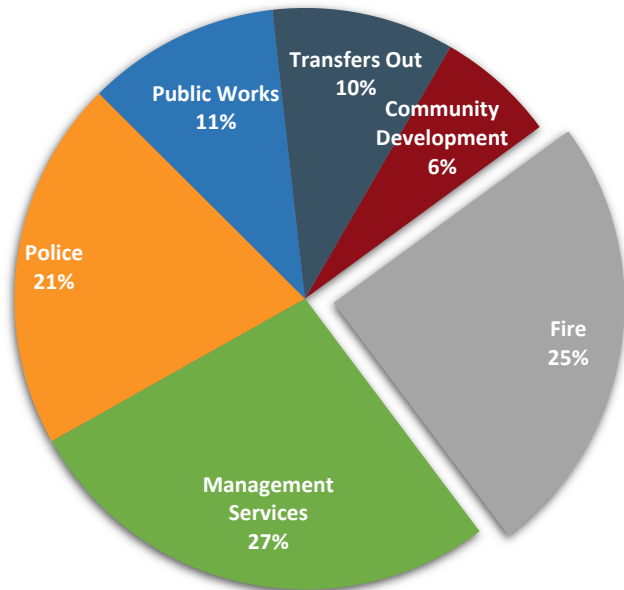
Fire Department Summary

Fire	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Personnel	12,896,426	13,342,744	13,826,042	14,033,803	691,059
Contractual	746,395	1,026,044	902,929	1,051,391	25,347
Commodities	308,409	461,093	415,235	498,784	37,691
Other Charges	5,989,276	5,297,937	5,290,182	6,019,423	721,486
Capital Outlay	23,391	103,000	102,475	86,500	(16,500)
Interfund Charges	1,396,249	1,351,389	1,419,572	1,693,305	341,916
Fire Total	21,360,146	21,582,207	21,956,435	23,383,206	1,800,999

2024 Budget vs 2023 Estimate



2024 Operating Expenditure Budget - Corporate Fund



Community Development	6,228,793
Fire	23,383,206
Management Services	25,533,236
Police	19,438,292
Public Works	10,119,555
Transfers Out	9,541,198
Total	94,244,280

Fire Department Line Item Budget

Fire	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Personnel					
511110 - Regular Salaries	9,396,866	10,026,573	9,991,808	10,460,894	434,321
511210 - Overtime Salaries	1,668,706	1,233,571	1,731,172	1,249,868	16,297
511230 - Holiday Pay	265,754	286,313	280,438	293,846	7,533
511240 - Longevity Pay	81,271	95,970	89,338	95,082	(888)
511270 - Vacation Payout	37,800	40,000	72,462	42,000	2,000
511280 - Sick Payout	11,200	9,000	2,877	141,890	132,890
512110 - Deferred Comp	5,428	5,640	5,654	5,852	212
514110 - FICA Payments	168,024	176,894	184,010	185,906	9,012
514210 - IMRF Payments	10,279	7,557	7,557	8,019	462
514410 - Health Insurance	1,250,078	1,456,226	1,456,226	1,542,946	86,720
515300 - Incentives And Recognition	1,020	5,000	4,500	7,500	2,500
Total Personnel	12,896,426	13,342,744	13,826,042	14,033,803	691,059
Contractual					
521230 - Medical Services	31,200	64,910	64,910	69,700	4,790
521290 - Other Professional Services	579,831	676,875	626,875	737,475	60,600
521540 - Outside Litigation	17,039	60,000	25,000	15,000	(45,000)
522125 - Dues, Memberships, Subscriptions	7,488	10,730	10,730	12,330	1,600
522140 - Pagers And Radio	23,105	24,373	24,373	27,806	3,433
522145 - Postage	329	750	750	750	-
522150 - Printing And Publishing	184	-	-	-	-
522160 - Software Licensing	17,580	38,300	38,300	34,750	(3,550)
522230 - Equipment Maintenance	33,430	124,031	91,850	142,505	18,474
523020 - Selection & Promotions	36,209	26,075	20,141	11,075	(15,000)
Total Contractual	746,395	1,026,044	902,929	1,051,391	25,347
Commodities					
531015 - Appliances	374	20,250	21,090	44,000	23,750
531110 - General Office Supplies	8,164	12,500	12,500	13,500	1,000
531125 - Janitorial Supplies	19,191	26,000	24,000	26,000	-
531155 - Operational Supplies	5,093	20,000	20,000	20,000	-
531180 - Quartermaster Supplies	130,309	145,284	140,000	163,017	17,733
535050 - Other Supplies/Tools	145,278	237,059	197,645	232,267	(4,792)
Total Commodities	308,409	461,093	415,235	498,784	37,691
Other Charges					
540240 - Pension Expense	5,909,483	5,177,282	5,177,282	5,891,003	713,721
540300 - Training	79,793	120,655	112,900	128,420	7,765
Total Other Charges	5,989,276	5,297,937	5,290,182	6,019,423	721,486
Capital Outlay					
550020 - Furniture & Fixtures	23,391	28,000	27,475	36,500	8,500
550025 - Vehicles	-	75,000	75,000	-	(75,000)
550040 - Building Improvements	-	-	-	50,000	50,000
Total Capital Outlay	23,391	103,000	102,475	86,500	(16,500)
Interfund Charges					
560010 - CERF Charges	683,219	788,101	788,101	1,007,806	219,705
560040 - FRRF Charges	137,426	48,988	48,988	127,509	78,521
560090 - MERF Charges	574,927	514,300	581,739	557,990	43,690
560095 - MERF-Accident Charges	677	-	744	-	-
Total Interfund Charges	1,396,249	1,351,389	1,419,572	1,693,305	341,916
Fire Total	21,360,146	21,582,207	21,956,435	23,383,206	1,800,999

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	2023 Budget	2024 Budget
	\$10,026,573	\$10,460,894

Accounts for the salary expense for union positions (Firefighter/Paramedic, Fire Lieutenant, and Fire Captain) and non-union positions (Fire Chief, Deputy Fire Chief, Division Chief, Fire Battalion Chief, and Executive Assistant). The 2024 budget includes a 3.50% merit increase for non-union positions. The union contract was approved in September of 2023 with a five-year term. The 2024 budget includes 3.25% salary increase to align with the second year of the new labor agreement.

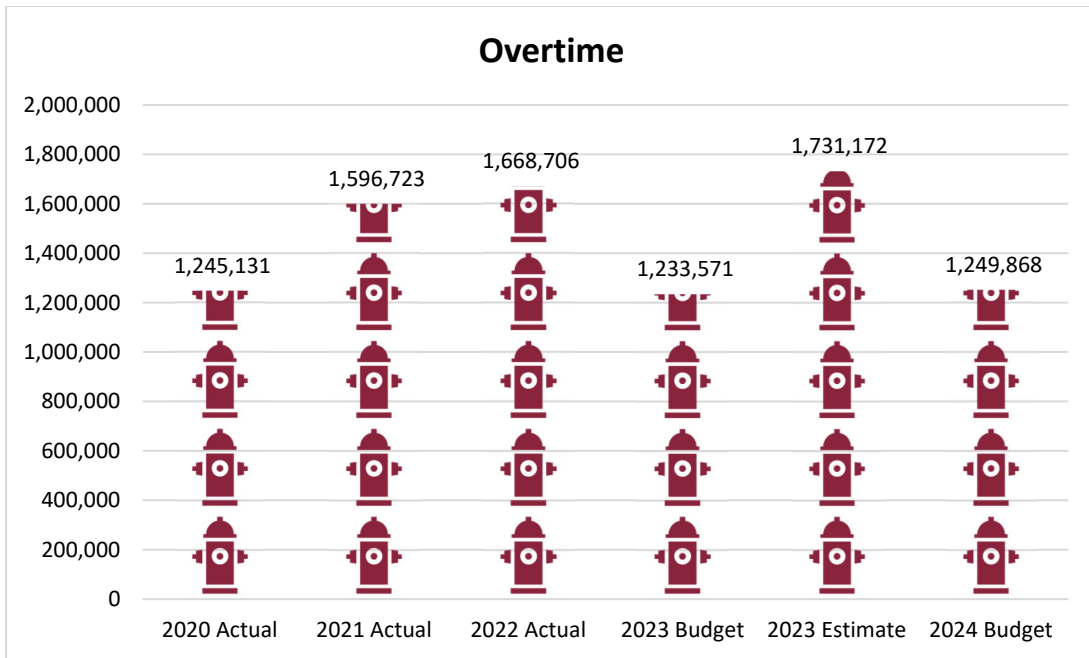
Salary Allocation by Fund	
Position	Corporate Fund
Fire Chief	100%
Deputy Fire Chief	100%
Executive Assistant	100%
Division Chief of Training	100%
(3) Battalion Chiefs	100%
(3) Fire Captains	100%
(12) Lieutenants	100%
(63) Firefighters/Paramedics	100%

Overtime Salaries 511210	2023 Budget	2024 Budget
	\$1,233,571	\$1,249,868

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 two department members attending paramedic class,

which will impact years 2024-2025. 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 2020-2024 is as follows:



Description	2023 Budget	2024 Budget
Shift Overtime	\$368,640	\$426,360
Acting Company Officer Pay	\$80,500	\$98,143
Admin OT (Special Details)	\$25,000	\$33,942
Emergency Medical Services (EMS)	\$218,540	\$92,217
HAZMAT	\$33,620	\$43,012
Fire Investigations	\$36,850	\$38,947
Public Education (Fall Program / CPR / School Resp.) and Community Risk	\$53,470	\$56,071
Self-Contained Breathing Apparatus and Breathing Apparatus Systems (SCBA & BA)	\$2,100	\$3,849
Training	\$192,227	\$210,193
Technical Response Team	\$78,260	\$85,571
Dive Team	\$52,685	\$72,279
Wellness	\$3,160	\$1,757
Apparatus Maintenance and Build Outs/Communications	\$40,719	\$48,878
Unmanned Aircraft (Drone)	\$47,800	\$38,649
TOTAL	\$1,233,571	\$1,249,868

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. The overtime allocated in this category will maintain daily staffing for these eight vehicles. This increase includes an increase in salaries and correlates to the trending of vacancies over the past 5 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 2024 budget is up from 2023 due to salary increases and the increase in Acting Company officers filling vacancies

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. The increase is mainly due to salary increases and an increase in requests for special details. The majority of the expenses associated with special details are billed to the organization hosting the events.

Emergency Medical Services (EMS) Overtime:

- The 2024 EMS overtime request is less than previous years. In 2023, six personnel graduated from the LGH paramedic program. It is anticipated that two students will be in the 2024 class and less overtime will be incurred related to class coverage.

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 2024 budget is up from 2023 due to salary increases and replacement of two HAZMAT team members due to retirements. The incremental increase over the past two years will get the team back to three HAZMAT techs per shift.

Fire Investigations Overtime:

- Overtime due to the investigation of fires for the Village of Glenview and neighboring communities. The 2024 budget is up from 2023 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 2024 budget is up from 2023 due to salary increases and the addition of Community Risk Initiatives.

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

- Overtime relating to the training and maintenance of the SCBA apparatus system. In 2024, the SCBA budget will increase due to salary increases and the addition of staff to administer in-house fit testing.

Training Overtime:

- The training budget will continue to increase due to vacancies left by the voluntary separation program. Training focus will be in the areas of officer development, Fire Apparatus Engineer and fire operational classes. 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 2024 budget is up from 2023 due to salary increases and the addition of new personnel who 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 2024 budget is up from 2023 due to salary increases and the addition of new personnel who are replacing retired Fire Department members. The incremental increase over the past two years will get the team back to three divers per shift.

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 2024 budget is up from 2023 due to salary increases along with the addition of a new fire engine, ambulance and ladder truck. Overtime related to Fire Department Communications/Radio personnel has been moved into the apparatus overtime line item. Previously, it had been paid out of the administrative overtime account.

Unmanned Aircraft Drone Overtime:

- The Glenview Fire Drone team has become the most active special team over the past three years and is one of the most skilled drone teams in the area. The team has assisted with incidents in Glenview as well as neighboring communities. In 2023, 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 2024. With that commitment, team members will have additional training requirements with many of the exercises being reimbursable.

Holiday Pay 511230	2023 Budget	2024 Budget
	\$286,313	\$293,846

Accounts for the holiday pay that is 3% of base salary for Firefighters/Paramedics, 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 increase in the 2024 budget from 2023 due to salary increases.

Longevity 511240	2023 Budget	2024 Budget
	\$95,970	\$95,082

Longevity amounts are paid to Fire union employees with 7 or more years of service per the union contract (51 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 1.7% based on current trends.

Vacation Payout 511270	2023 Budget	2024 Budget
	\$40,000	\$42,000

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 2024 budget is based on a review of program participation in prior years.

Sick Payout 511280	2023 Budget	2024 Budget
	\$9,000	\$141,890

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. In 2024, the Village is implementing a new sick time payout plan. Expenditures are anticipated to increase as a result of this new program, however, the program will significantly reduce the Village's end of service sick leave payout liability.

Deferred Compensation 512110	2023 Budget	2024 Budget
	\$5,640	\$5,852

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

FICA Payments 514110	2023 Budget	2024 Budget
	\$176,894	\$185,906

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 payout, 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	2023 Budget	2024 Budget
	\$7,557	\$8,019

Accounts for the employer share of Illinois Municipal Retirement Fund (IMRF) Pension Contributions for non-sworn Fire Department Staff. The 2024 employer rate is 7.58% of IMRF wages which include salaries, OT wages, vacation payout, sick payout, and longevity. The 2024 rate is only 2.57% higher than the 2023 rate of 7.39%.

Health Insurance 514410	2023 Budget	2024 Budget
	\$1,456,226	\$1,542,946

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. For 2024, HMO rates are increasing 9.44% and PPO rates are increasing 10.35%. These rates combined with changes in employee elections lead to an increased 2024 budget.

Incentives and Recognition 515300	2023 Budget	2024 Budget
	\$5,000	\$7,500

Accounts for the expenses associated with Fire Department retirements, promotions and employee welfare.

Contractual Expenditures

Medical Services 521230	2023 Budget	2024 Budget
	\$64,910	\$69,700

Accounts for the annual fire physical program, physicals and stress tests (required by contract). These physicals meet the National Fire Protection Association (NFPA) recommendations along with OSHA requirements for respirator compliance. The 2024 budget increased slightly due to an increase of services.

Description	Qty	Unit Cost	Total
NFPA Physical	84	\$800	67,200
Stress Tests	1	\$2,500	\$2,500
TOTAL			\$69,700

Other Professional Services 521290	2023 Budget	2024 Budget
	\$676,875	\$737,475

Accounts for the service fees and contracts with outside firms that support the work of the Fire Department. In 2022, the Fire Department contracted a new ambulance billing company which is saving 0.5% in fees. An increase in costs is anticipated due to an increase in call volume. This line item also includes the Ground Emergency Medical Transport (GEMT) refund to the State of Illinois.

Description	2023	2024
Lutheran General Hospital Administrative Fee	\$3,500	\$3,600
Ambulance Billing Service	\$70,000	\$120,000
Emergency Medical Services Paramedic Licenses (25 members X \$75 each)	\$1,875	\$1,875
Lexipol: Public Safety Policy & Training Solutions	\$9,500	\$10,500
Ground Emergency Medical Transport – 50% to the State of Illinois	\$550,000	\$600,000
Document scanning services	\$2,000	\$1,500
Strategic Plan Development	\$40,000	\$0
TOTAL	\$676,875	\$737,475

Outside Litigation 521540	2023 Budget	2024 Budget
	\$60,000	\$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. The 2024 budget has declined since the collective bargaining agreement was settled in 2023 and associated outside legal fees were incurred in 2023.

Dues, Memberships, Subscriptions 522125	2023 Budget	2024 Budget
	\$10,730	\$12,330

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

Description	2023 Amount	2024 Amount
Illinois Fire Chief's Association Annual Fee (Chief, DC, & Dept. Assoc.)	\$1,200	\$1,800
IL Dept. of Public Health Annual Ambulance Fee (5 ambulances at \$236)	\$1,180	\$1,180

Description	2023 Amount	2024 Amount
Annual MABAS Dues	\$7,200	\$7,500
American Heart Association membership Fee (Annual Dues)	\$100	\$100
Investigation – Strike Force Subscription (Annual Dues)	\$100	\$150
Training-IL Society of Fire Service Instructor Membership (Annual Dues)	\$100	\$250
Illinois Fire Service Admin. Professionals (IFSAP) Annual Membership	\$100	\$150
Great Lakes Fire Accreditation Managers (Annual Dues)	\$100	\$250
Drone Fees and Storage (Annual Fee)	\$150	\$150
International Association of Women in Fire and Emergency Services	\$500	\$500
Ford Subscription Service	\$0	\$300
TOTAL	\$10,730	\$12,330

Pagers and Radio 522140	2023 Budget	2024 Budget
	\$24,373	\$27,806

Accounts for the StarCom radio annual user fee, which is shared with the Police Department. This fee is based on how many radio users are in the Fire Department and can vary.

Postage 522145	2023 Budget	2024 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 2024 budget is based on a three-year expenditure trend.

Software Licensing 522160	2023 Budget	2024 Budget
	\$38,300	\$34,750

Accounts for software licensing fees for programs used exclusively by the Fire Department.

Description	2023 Amount	2024 Amount
Vector Solutions - Training	\$8,000	\$8,500
Vector Solution - CrewSense	\$9,200	\$9,500
Vector Solutions - CheckIt	\$2,900	\$3,200
Image Trend Electronic Patient Care Reporting and CAD integration	\$7,500	\$7,700
KNO2 – Patient Care Report upload	\$2,000	\$2,000
Photo/Streaming/Video/3D-modeling Subscription	\$3,000	\$3,000
Text ‘Em All: Mass Text Messaging Service	\$700	\$850
Zoll Cloud Data Storage	\$5,000	\$0
Total	\$38,300	\$34,750

Equipment Maintenance 522230	2023 Budget	2024 Budget
	\$124,031	\$142,505

Accounts for the maintenance of equipment used in Fire Department operations. The 2024 budget is higher than the prior year due to new costs and increased costs for maintenance as described below.

Description	2023 Amount	2024 Amount
Administration – Chicago Communications maintenance fees (radios)	\$11,000	\$11,500
Administration – Wave Radio Fee	\$1,400	\$1,500
EMS – Stretchers, defibrillator calibration and equipment	\$30,500	\$43,500
Apparatus and Equip – Ladder, pump, generator testing, gas meters	\$19,781	\$21,790
Apparatus and Equip – Power Washing, Descaling and Corrosion Prevention	\$14,200	\$30,720
Apparatus and Equip – Corrosion repair	\$15,000	\$0
SCBA & BA Systems – Compressor maintenance, flow testing	\$14,200	\$15,215
Dive Team – Regulator maintenance, tank visual inspection	\$3,650	\$3,680
Vehicles – Headset and portable radio repairs	\$7,000	\$7,000
Fitness Equipment Maintenance (5 stations)	\$3,500	\$3,500
Drone Maintenance and Repair	\$3,800	\$4,100
TOTAL	\$124,031	\$142,505

- Administration – The radio maintenance agreement with Chicago Communications for Non-Starcom radios was not renewed. 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 ambulance stretcher maintenance and inspections increased due to warranties expiring in 2021 and 2022. Higher maintenance costs will continue until the equipment is replaced and serviced under warranties. When new future purchases are received (2024 and 2025), they will be back under warranty and maintenance costs will decrease.
- Apparatus and Equipment – The 2024 budget contains an increased corrosion prevention program as a preventative to body damage. Recent fire apparatus along with all future purchases will be built on a galvanized frame. A better maintenance program is being requested to reduce the need for future repairs.
- Vehicles - The 2024 budget includes the maintenance and inspections for headsets and portable radios in vehicles.

Selections & Promotions 523020	2023 Budget	2024 Budget
	\$26,075	\$11,075

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 not need to test for eligibility or promotions in 2024.

Description	Qty	Unit Cost	Total
Fire Background Check	1	\$500	\$500
Fire Polygraph	5	\$200	\$1,000
Fire Psychological Evaluation	5	\$625	\$3,125
Fire Pre-employment Physical	1	\$3,750	\$3,750
Fire Pre-employment Vaccinations (as needed)	1	\$1,000	\$1,000
Fire Pre-employment Fingerprinting	1	\$200	\$200
Expedited Pre-Employment Results (as needed)	1	\$1,500	\$1,500
TOTAL			\$11,075

Commodities

Appliances 531015	2023 Budget	2024 Budget
	\$20,250	\$44,000

Accounts for the small appliances in the fire stations such as toasters, crockpots, blenders, etc. The 2024 budget has increased to reflect the appliance replacements including a new stove at Station 7 and appliance replacements as part of the kitchen remodel projects at stations 13 and 14.

	Qty	Unit Cost	Total
Kitchen items (dishes, flatware, small appliances, large appliances) \$1,000 allowance per fire station and \$7,000 allowance for general appliance replacement.	1	\$12,000	\$12,000
Appliance replacement as needed including stove at Station 7	1	\$17,000	\$17,000
Appliance replacement at stations 13 and 14	1	\$15,000	\$15,000
		TOTAL	\$44,000

General Office Supplies 531110	2023 Budget	2024 Budget
	\$12,500	\$13,500

Accounts for the office supplies in the Fire Department. This account includes miscellaneous supplies for day-to-day operations (pens, pencils, folders, binders, flash drives, coffee, etc.).

Janitorial Supplies 531125	2023 Budget	2024 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	2023 Budget	2024 Budget
	\$20,000	\$20,000

Accounts for the station maintenance supplies budgeted at \$4,000 per station for five stations.

Quartermaster 531180	2023 Budget	2024 Budget
	\$145,284	\$163,017

Accounts for the uniforms, shoes, and other staff gear provided for each of the sworn Fire Department personnel per the union contract or the Employee Handbook. The 2024 budget will increase due to manufacturer price increases and supply issues with all equipment including gear and uniforms.

Description	Qty.	Unit Cost	Total
Personal Uniforms	84	\$575	\$48,300
Shoe/Station Boot Stipend	81	\$100	\$8,100
Turnout Gear – 16 per year	16	\$3,500	\$56,000

Miscellaneous Gear (Boots, Helmets, Gloves and repairs)	1	\$23,817	\$23,817
Turnout Gear Repairs	1	\$4,000	\$4,000
New Hire Uniform Place Holder	1	\$22,800	\$22,800
		TOTAL	\$163,017

Other Supplies/Tools 535050	2023 Budget	2024 Budget
	\$237,059	\$232,267

Accounts for front line supplies and equipment used daily in the Fire Department operations. The 2024 budget will reflect a plan for replacement of extrication tools through 2027. The first set of tools in the 4-year replacement plan was purchased in 2023.

Function	2023 Amount	2024 Amount
Admin/Maps/Knox/Detectors	\$4,500	\$4,500
EMS – Consumables (specialty dressings and laryngoscope blades)	\$3,500	\$3,500
EMS – Video Laryngoscope	\$7,000	\$3,000
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	\$15,000	\$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	\$8,422
EMS – Zoll Batteries	\$1,000	\$2,000
EMS – Medical Equipment	\$2,500	\$2,500
EMS – Stryker Batteries	\$1,600	\$3,200
EMS – LUCAS Device Suction Cups	\$2,500	\$2,500
EMS – AED Maintenance	\$2,500	\$2,500
Fire – Rescue Equipment (Axes/Shove Knives/Pike Poles)	\$4,684	\$5,160
Fire – Apparatus Cleaning Supplies (Vehicle Wash/Brushes/Pads/WD40)	\$4,200	\$4,290
Fire – Intake Valves (4" and 5")	\$4,100	\$4,100
Fire – Salvage Tarps and Floor Runners	\$950	\$950
Fire – Saw Blades (Rotary Saw/Chainsaw and Reciprocating Saw)	\$3,000	\$3,300
Fire – Foam Class A and B	\$6,000	\$6,690
Fire – Batteries (Apparatus Flashlights)	\$6,000	\$6,750
Fire – Hose (10 lengths @ \$400 each)	\$2,040	\$4,000
Fire – Nozzles (Trash and Attack)	\$4,220	\$2,270
Fire – Fittings and Reducers	\$620	\$610
Fire – Atmospheric Meters (3 meters @ Approx. \$642)	\$1,750	\$1,925
Fire – Asst. Mounting Brackets and Hardware	\$6,000	\$6,000
Fire – Replacement Cribbing and Wedges	\$500	\$500
Fire – Tool Maint. Supplies (Wire Brushes, Abrasive Wheels, etc. 5 stations @ \$660)	\$3,000	\$3,300
Fire – Hand Tool Replacements (Asst. Based on Age and Condition)	\$500	\$550
Fire – Replacement Foam Delivery Devices (Fog Nozzles/Horns and Eductors)	\$4,500	\$4,500
Fire – Replacement LED Floodlight	\$2,000	\$2,200

Function	2023 Amount	2024 Amount
Fire – Fuel Cans (Saws and Extrication Power Units)	\$500	\$400
Fire – Gas Trac Meters	\$750	\$825
Fire – Thermal Imager	\$8,000	\$8,800
Fire – Replacement Apparatus Flashlights (4 @ \$250 each)	\$1,000	\$1,000
Fire – Atmospheric Meter Calibration Station	\$1,750	\$1,925
Fire – Forcible Entry Equipment (Sledgehammers/Pry Bars/Marrying Straps)	\$1,200	\$1,200
Fire – Extrication Equipment	\$45,000	\$49,500
Facilities (Includes Maintenance Supplies and Bedding Needs)	\$850	\$1,000
Fire Investigations (NFPA required texts 6 @ \$250 each)	\$1,500	\$1,500
Public Education – Consumables (Distribution Materials)	\$8,000	\$9,000
SCBA & BA Systems	\$29,050	\$13,350
Training Books and Materials	\$4,600	\$11,800
Technical Rescue Team Equipment	\$6,645	\$4,200
Dive Team Equipment	\$7,000	\$3,750
Wellness Equipment	\$2,500	\$2,000
Drone Supplies and Tools (Includes Cloud Storage fees and Supplies)	\$800	\$1,750
TOTAL	\$237,059	\$232,267

Other Charges

Pension Expense 540240	2023 Budget	2024 Budget
	\$5,177,282	\$5,891,003

Accounts for the 2024 Village Fire Pension contribution to the Firefighters’ Pension Fund. This employer contribution is funded through a separate line item on the 2024 Property Tax Levy. The 2024 budget has increased from the 2023 budget primarily due to the actual rate of return on the fire pension fund investments being significantly lower than the expected rate of return for 2022.

Training 540300	2023 Budget	2024 Budget
	\$120,655	\$128,420

Accounts for 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 2024 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	\$6,000	\$6,000	\$3,700	\$3,700	\$9,700
Admin – Fire Chief Conference	4	\$500	\$2,000	\$210	\$840	\$2,840
EMS – Continuing Education (hours)	60	\$60	\$3,600	-	-	\$3,600

	Qty	Unit Training Cost	Subtotal Training Cost	Unit Travel Cost	Subtotal Travel Cost	Total Travel & Training Cost
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
EMS - Handtevy Pediatric assessment tool	1	\$5,600	\$5,600	-	-	\$5,600
Fire – Invest. Strike Force	10	\$45	\$450	-	-	\$450
MABAS 3 Training	1	\$6,500	\$6,500	-	-	\$6,500
Fire – Engine Ops OR Truck Ops	4	\$1,500	\$6,000	\$600	\$2,400	\$8,400
Fire – Command / Comp. Off.	6	\$1,500	\$9,000	\$850	\$5,100	\$14,100
Fire – RIT Technician	4	\$1,600	\$6,400	\$600	\$2,400	\$8,800
Fire – Instructor Conf.	5	\$800	\$4,000	\$1,350	\$6,750	\$10,750
Fire – Turnout Gear Symposium	1	\$500	\$500	-	-	\$500
Fire – Incident Safety Officer	4	\$380	\$1,520	-	-	\$1,520
Fire – Various Seminars	1	\$5,000	\$5,000	-	-	\$5,000
Fire – Wellness Recertification	3	\$500	\$1,500	-	-	\$1,500
Fire – Wellness Cont. Educ.	3	\$500	\$1,500	-	-	\$1,500
Fire – Ace Training	3	\$500	\$1,500	-	-	\$1,500
Fire – Drone – Part 107 Exam	4	\$250	\$1,000	-	-	\$1,000
Fire – Drone (Specialist Courses)	4	\$1,000	\$4,000	-	-	\$4,000
Fire – Drone Ground School	1	\$750	\$750	-	-	\$750
Fire – New Diver	1	\$2,350	\$2,350	-	-	\$2,350
Fire – Health and Safety Officer	1	\$500	\$500	-	-	\$500
Chief Fire Officer	3	\$5,000	\$15,000	-	-	\$15,000
		Total	\$107,230		\$21,190	\$128,420

Capital Outlay

Furniture & Fixtures 550020	2023 Budget	2024 Budget
	\$28,000	\$36,500

Accounts for charges related to the replacement of worn and damaged furniture which has passed its useful life expectancy. The increase for 2024 is due to supplier price increases and additional furniture.

Vehicles 550025	2023 Budget	2024 Budget
	\$75,000	\$0

The 2023 budget included a new vehicle to the Fire Department fleet. This vehicle has been added to the CERF model and will be replaced using CERF funds in the future. This is the normal procedure when vehicles and/or equipment are needed and funds have not been accumulated for them in CERF. There are no new vehicle or equipment purchases planned for in 2024.

Building Improvements 550040	2023 Budget	2024 Budget
	\$0	\$50,000

Accounts for the addition of a concrete slab behind Fire Station 14. This will be used for training scenarios and additional apparatus parking.

Interfund Charges

CERF Charges 560010	2023 Budget	2024 Budget
	\$788,101	\$1,007,806

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. The 2024 budget increased due to manufacturer increases, supply chain issues and the addition of extrication equipment to the replacement schedule.

FRRF Charges 560040	2023 Budget	2024 Budget
	\$48,988	\$127,509

Accounts for charges from the Facility Repair and Replacement Fund (FRRF) which sets aside resources for the major repairs and replacements of Village building components. The 2024 budget increased due to an update to the FRRF model to include projects over the next 20 years as opposed to a 10-year outlook.

MERF Charges 560090	2023 Budget	2024 Budget
	\$514,300	\$557,990

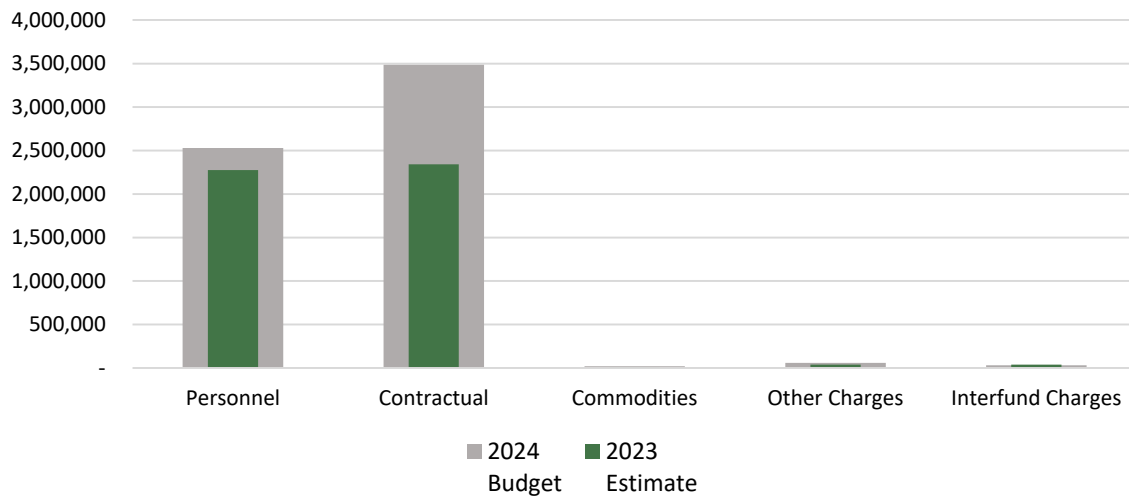
Accounts for charges from the Municipal Equipment Repair Fund (MERF) for maintenance and repair of Fire Department fleet.

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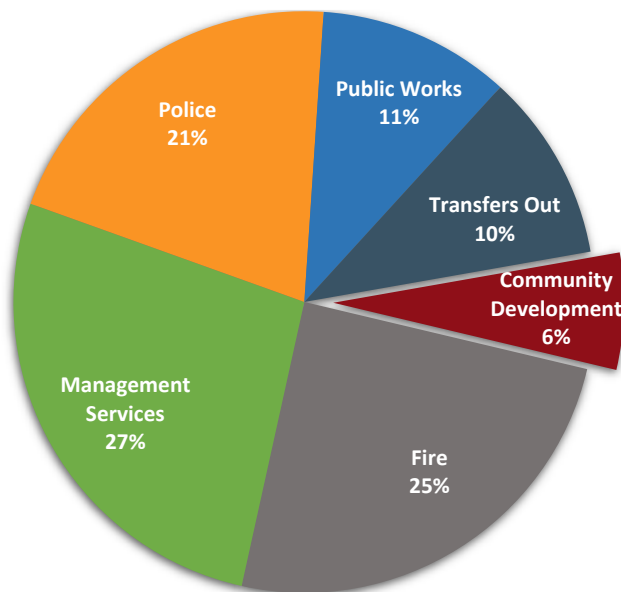
Community Development Department Summary

	2022	2023	2023	2024	2024 Bud.
Community Development	Actual	Budget	Estimate	Budget	vs. 2023 Bud.
Personnel	2,112,118	2,383,140	2,276,234	2,529,734	146,594
Contractual	1,549,023	3,083,006	2,341,356	3,485,650	402,644
Commodities	\$8,009.00	17,653	13,295	20,741	3,088
Other Charges	29,254	52,830	40,540	60,723	7,893
Interfund Charges	36,017	35,900	39,406	31,945	(3,955)
Community Development Total	3,734,421	5,572,529	4,710,831	6,128,793	556,264

2024 Budget vs 2023 Estimate



2024 Operating Expenditure Budget - Corporate Fund



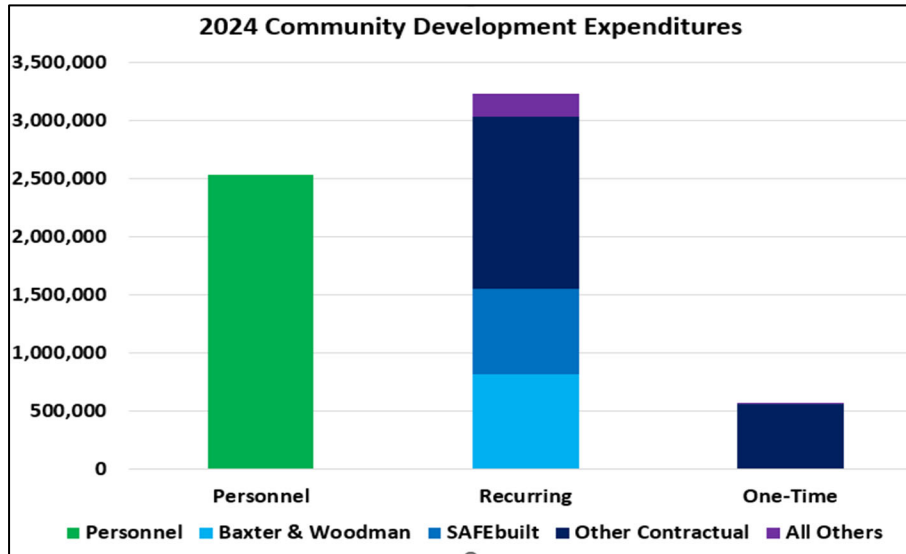
Community Development	6,128,793
Fire	23,383,206
Management Services	25,533,236
Police	19,438,292
Public Works	10,119,555
Transfers Out	9,868,471
Total	94,471,553

Community Development Department Line Item Budget

Community Development	2022	2023	2023	2024	2024 Bud.
	Actual	Budget	Estimate	Budget	vs.
					2023 Bud.
Personnel					
511110 - Regular Salaries	1,420,389	1,600,601	1,547,134	1,665,566	64,965
511120 - Part Time Salaries	157,390	200,972	152,384	225,302	24,330
511130 - Temporary/Seasonal Salaries	23,283	35,840	35,840	55,440	19,600
511210 - Overtime Salaries	768	2,372	1,000	2,000	(372)
511240 - Longevity Pay	3,686	4,124	4,103	4,245	121
511270 - Vacation Payout	29,004	24,500	34,073	31,000	6,500
511280 - Sick Payout	3,357	4,000	4,813	16,220	12,220
512110 - Deferred Comp	4,319	4,508	4,529	4,687	179
512120 - Auto Allowance	4,638	4,680	4,680	4,680	-
514110 - FICA Payments	117,569	141,975	137,597	151,138	9,163
514210 - IMRF Payments	146,527	132,550	123,063	142,580	10,030
514410 - Health Insurance	201,188	227,018	227,018	226,876	(142)
Total Personnel	2,112,118	2,383,140	2,276,234	2,529,734	146,594
Contractual					
521150 - Bank Service Charges	22,734	25,000	25,000	25,000	-
521170 - Business Retention - Econ Dev	151,356	614,683	556,422	816,821	202,138
521270 - Traffic Engineering Services	56,916	74,200	74,200	79,440	5,240
521290 - Other Professional Service	109,231	559,237	320,827	885,000	325,763
521295 - Engineering Services	680,259	723,582	723,582	813,450	89,868
521315 - Building, Plan Review & Inspection Services	483,410	980,952	536,288	738,698	(242,254)
522125 - Dues, Memberships, Subscriptions	31,119	27,952	33,014	32,631	4,679
522145 - Postage	352	585	200	435	(150)
522150 - Printing And Publishing	13,646	12,910	12,310	14,930	2,020
522160 - Software Licensing	-	63,905	59,513	79,245	15,340
Total Contractual	1,549,023	3,083,006	2,341,356	3,485,650	402,644
Commodities					
531110 - General Office Supplies	2,964	3,370	3,370	8,250	4,880
531230 - Uniforms/Shoe	318	750	902	1,950	1,200
535020 - Books, Pamphlets, Materials	3,254	2,750	2,700	2,750	-
535050 - Other Supplies/Tools	1,473	10,783	6,323	7,791	(2,992)
Total Commodities	8,009	17,653	13,295	20,741	3,088
Other Charges					
540050 - Commissions	12,606	20,240	16,940	20,050	(190)
540300 - Training	16,603	32,390	23,500	40,473	8,083
540310 - Travel Reimbursement	45	200	100	200	-
Total Other Charges	29,254	52,830	40,540	60,723	7,893
Interfund Charges					
560010 - CERF Charges	11,881	9,173	9,173	8,365	(808)
560090 - MERF Charges	24,136	26,727	30,233	23,580	(3,147)
Total Interfund Charges	36,017	35,900	39,406	31,945	(3,955)
Community Development Total	3,734,421	5,572,529	4,710,831	6,128,793	556,264

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, 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, Administrative Coordinator, Planner, Senior Planner, Planning Division Manager, Development Center Manager, Plan Examiner, Engineering Project Manager, Natural Resources Manager, Sanitarian, Fire Inspector, Assistant to the Village Manager, six (6) part-time Fire Inspectors, and three (3) part-time Permit Clerks. Approximately 26 contracted employees also perform engineering and inspectional service functions within the CD Department.

The 2024 Community Development Corporate fund budget increased \$70,956 or 1.27% over the 2023 budget excluding one-time projects in 2024 of \$485,308. Budget increases occurred due to additional allocations of funds towards business support services, economic development initiatives, and streetscape enhancements. A one-time expense associated with the remodeling of the Development Center is included to foster greater public interactions with staff working with customers proceeding through the permit review process. Additionally, the personnel budget increased to include the reallocation of an Assistant to the Village Manager position, increased hours for part-time fire inspectors, and a market adjustment wage increase for part-time permit clerks.

Personnel Expenditures

Regular Salaries 511110	2023 Budget	2024 Budget
	\$1,600,601	\$1,665,566

Accounts for a portion of the salary expense for full-time Community Development employees. The 2024 budget includes a 3.50% merit increase and merit bonuses for employees. The table below shows how the salaries are allocated across funds.

Position	Corporate	Enterprise Funds	Internal Service 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%	-
Assistant to the Village Manager	40%	Water – 30% Wholesale – 5% Sanitary – 5%	Insurance & Risk – 15% FRRF – 5%
Fire Inspector	100%	-	-
Inspectional Services Division Manager	100%	-	-
Administrative Coordinator	100%	-	-
Natural Resources Manager	100%	-	-
Plan Examiner	100%	-	-
Sanitarian	95%	Water - 5%	-
Planning Division Manager	100%	-	-
Planner	100%	-	-
Senior Planner	100%	-	-

Part Time Salaries 511120	2023 Budget	2024 Budget
	\$200,972	\$225,302

Accounts for the salary expenses for six (6) part-time Fire Inspectors (5,220 total hours totaling \$153,248) and three (3) part-time Permit Clerks (3,120 total hours totaling \$72,054). The 2023 budget included an increase in the total working hours for the fire inspectors based on the anticipated number of inspections projected. The 2024 budget includes a 3% wage increase for part-time fire inspectors and a market adjustment wage increase for part-time clerks.

Temporary/Seasonal Pay 511130	2023 Budget	2024 Budget
	\$35,840	\$55,440

Accounts for (1) Development Center Intern (600 hours totaling \$10,800), (1) Landscaping Design Intern (600 hours totaling \$10,800) (2) Ecological Interns (600 hours each totaling \$21,600), and (1) Engineering Intern (680 hours totaling \$12,240). The 2024 budget has been increased to include 195 total additional hours due to increased staffing needs over the summertime period and the inclusion of a Landscape Design Intern to inspect the commercial corridors to ensure compliance with approved landscaping plans. The Landscaping Design Intern is a one-time expenditure. The hourly rates vary for each position to reflect both returning and new intern rates.

Overtime Salaries 511210	2023 Budget	2024 Budget
	\$2,372	\$2,000

Accounts for potential overtime costs of non-exempt CD staff, primarily those performing health and building inspections for special events conducted after normal business hours. Examples of special events include the Art

Festival, Summerfest, Blocktoberfest, Glenview Farmer's Market, Bites & Brews, Kohl Children's Museum Special Event, Armenian Fest, and Greek Fest. The 2024 budget reflects a 3.50% wage increase.

Longevity Pay 511240	2023 Budget	2024 Budget
	\$4,124	\$4,245

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 1.7% based on current trends. Longevity is allocated across funds in the same proportions as regular salaries.

Vacation Payout 511270	2023 Budget	2024 Budget
	\$24,500	\$31,000

Accounts for the vacation time compensation paid to CD Department employees for a certain number of accrued and unused vacation hours in accordance with the Employee Handbook. The 2024 budget is based on a review of actual program participation over the last few years.

Sick Payout 511280	2023 Budget	2024 Budget
	\$4,000	\$16,220

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. In 2024, the Village is implementing a new sick time payout plan. Expenditures are anticipated to increase as a result of this new program; however, the program will significantly reduce the Village's end of service sick leave payout liability.

Deferred Compensation 512110	2023 Budget	2024 Budget
	\$4,508	\$4,687

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	2023 Budget	2024 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	2023 Budget	2024 Budget
	\$141,975	\$151,138

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

IMRF Payments 514210	2023 Budget	2024 Budget
	\$132,550	\$142,580

Accounts for a portion of the employer share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2024 employer rate is 7.58% of IMRF wages which include salaries, OT wages, vacation and sick payouts, longevity and deferred compensation. The 2024 rate of 7.58% is only 2.57% higher than the 2023 rate of 7.39%.

Health Insurance 514410	2023 Budget	2024 Budget
	\$227,018	\$226,876

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. For 2024, HMO rates are increasing 9.44% and PPO rates are increasing 10.35%. The decrease in the 2024 budget is related to changes in staffing and employee elections.

Contractual Expenditures

Bank Service Charges 521150	2023 Budget	2024 Budget
	\$25,000	\$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	2023 Budget	2024 Budget
	\$614,683	\$816,821

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

Description	2023 Budget	2024 Budget
CNSCVB Membership	\$55,683	\$66,821
Village/Chamber Business Support Services (previous contract for services expired in 2023 and was mutually not renewed)	\$50,000	-
Development Advisor	\$109,000	\$100,000
Economic Development Coordinator	-	\$100,000
Business Assistance Programs – Tenant Improvement and Façade Improvement plus Architectural Services	\$300,000	\$450,000
Special Events	\$100,000	\$100,000
TOTAL	\$614,683	\$816,821

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 is incrementally returning to the regular annual membership rate over a three-year period, with the full membership cost being reinstated in 2024.

Development Advisor

The Village contracted with a Development Advisor to implement the recommendations included in the Economic Development Strategic Plan and to advise on redevelopment opportunities through the analysis of public/private development opportunities.

Economic Development Coordinator

This contracted position would create a business and property owner database, assist in the marketing and promotion of the Village's business districts, downtown, and Glen Town Center, and carry out the retention and recruitment of businesses to Glenview.

Business Assistance Programs – Tenant Improvement and Façade Improvement

Consistent with the recommendations of the Economic Development Strategic Plan (EDSP), these business assistant 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. An additional \$150,000 was included to allow tenants an opportunity to coordinate with an architect hired by the Village to redesign their storefront facade and signage for submittal to the business assistance program.

Special Events

Consistent with EDSP recommendations and community feedback these family-friendly special events would activate and enhance the awareness of key commercial areas. Following coordination with community stakeholders and Village Board approval arrangements would be secured to host a variety of small-medium sized, curated events (music, food trucks, themed, holiday, etc.) to attract people to the Village's various business districts throughout the year.

Streetscape Enhancements (Downtown, GTC, Commercial Corridors)

A design consultant would assist in formalizing an enhanced streetscape design for the Downtown, GTC and other commercial corridors. Enhancements would include design considerations for landscaping, decorative lighting, furniture, bike racks, public art, murals, outdoor dining, etc. and the implementation of such features within the streetscape.

Traffic Engineering Services 521270	2023 Budget	2024 Budget
	\$74,200	\$79,440

Description	2023 Amount	2024 Amount
Traffic Engineering Consultant – Traffic Committee	\$20,000	\$35,000
Speed Boards (2 @ \$4,945 each)	\$20,600	\$9,890
Speed Board Software Subscription	\$21,000	\$21,000
Speed Board Battery Chargers (2 @ \$125 each)	\$600	\$250
Solar Panels (one-time expenditure of 2 @ \$650 each)	-	\$1,300
Traffic Engineering Consultant – Development Review	\$12,000	\$12,000
Total	\$74,200	\$79,440

Traffic Engineering Consultant - Traffic Committee

The Village’s Traffic Committee utilizes traffic engineers to review Village-wide traffic calming concerns (i.e. speeding, engineering design, intersection control, traffic regulatory signage, parking regulations, sight distance evaluations, traffic studies, etc.). Studies and analysis are needed to address resident’s traffic concerns and attendance is often required at neighborhood open houses or Village Board meetings to relay the results of a study or recommendation. The 2024 budget includes an increase due to increased consulting costs and to allow for additional traffic studies due to an increase in resident traffic calming requests.

Speed Boards

Due to increased resident requests for speed boards, two (2) speed boards are necessary to increase the number of available speed boards that may be rotated 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. A one-year subscription for the new boards is covered in the purchase price.

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 subscription fees for the two (2) new speed boards would need to be accounted for starting in 2025.

Speed Board Battery Chargers

An expenditure for two (2) 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.

Solar Panels – One time expenditure

An expenditure for two (2) solar panels for semi-permanent speed boards. Solar panel powered speed boards will allow the Traffic Committee and the Police Department to monitor speeds and collect data for an extended duration in areas that may require more extensive studies.

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 6 studies are anticipated to be reviewed in 2024 and a majority of these costs are passed through to developers.

Other Professional Services 521290	2023 Budget	2024 Budget
	\$559,237	\$885,000

Accounts for the service fees for outside firms and agencies that support the work of the Community Development Department. The 2023 budget included multiple one-time projects, such as the creation of a sustainability plan, landscaping enhancements at Village Hall, and building demolition associated with spark site concepts. Due to the attrition of the Sustainability Coordinator, the creation of a sustainability plan and installation of electric vehicle charging stations will be carried over to 2024 and professional services funds for sustainability initiatives will be outsourced as needed. Other projects include phase II landscaping enhancements at Village Hall and remodeling of the Development Center to enhance interactions with the public.

Glenview History Center

Through a service agreement with the nonprofit Glenview History Center and the Glenview Public Library, the Village will 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. Immediate maintenance needs were covered in 2023 and ongoing needs are allocated in FRRF. 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 ensuring 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. An allocation for potential staffing by the library personnel for History Center services will be evaluated in 2024 based on the History Center’s master plan and budgeted accordingly in 2025.

Sustainability Coordination Services

In coordination with the Glenview Park District, the Village would share the services of a contracted environmental firm to create a sustainability plan for the Glenview Park District and Village of Glenview. The firm would also be utilized by the Village to carry out the implementation steps associated with the priorities identified in Glenview’s Sustainability Plan.

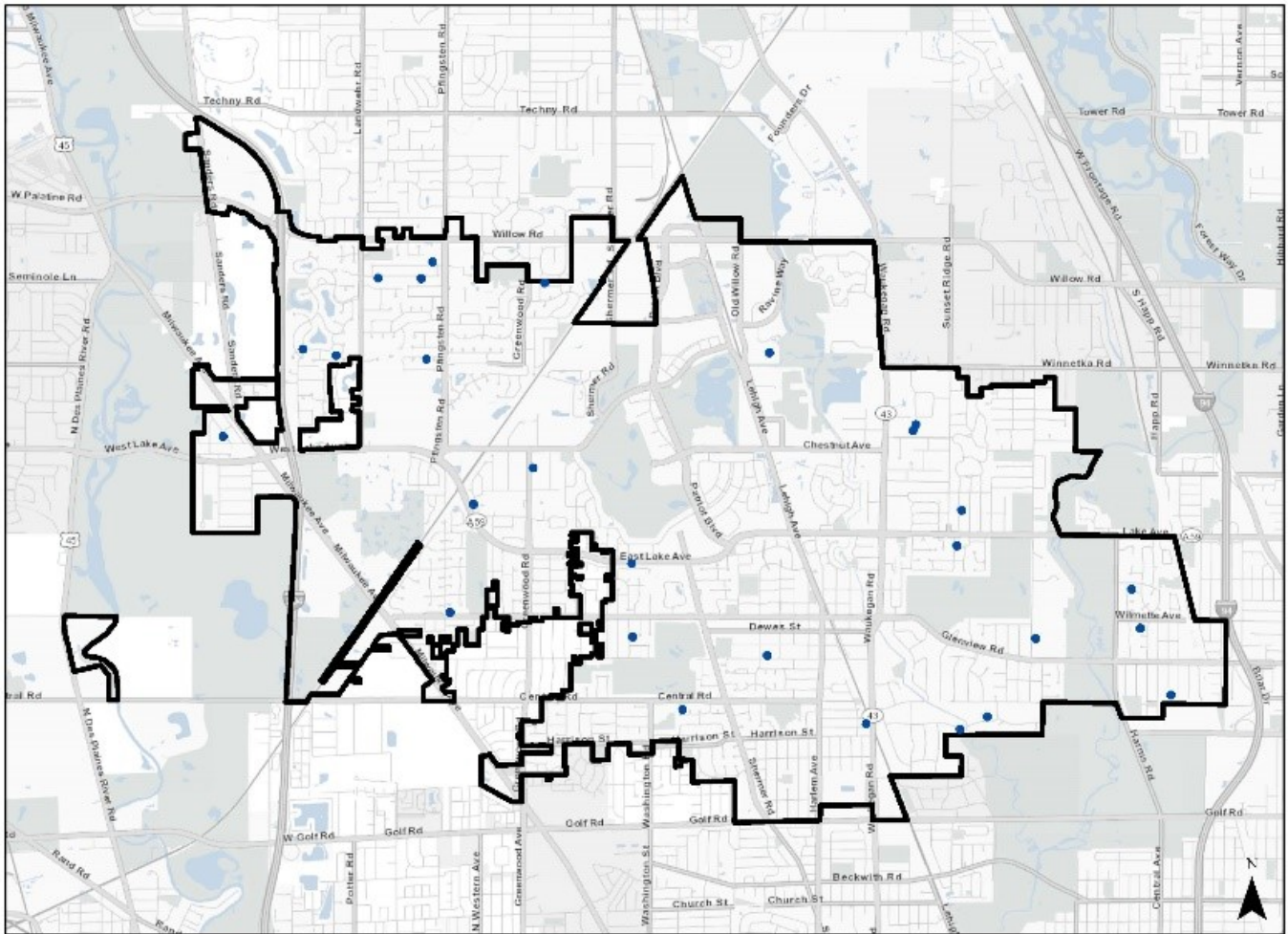
Inspectional Services	2023	2024
Elevator Inspections (annual required inspections for safety compliance)	\$4,500	\$6,000
Administrative Law Judge Rulings (i.e. grass cutting, fencing, roof repairs, etc.)	\$5,000	\$1,000
Tree Assistance Planting Program (Village cost share with residents planting trees on private property)	\$50,000	\$40,000
Phase II Landscaping Enhancements at Village Hall (one-time expenditure)	\$20,000	\$47,000
Building Demolition	\$70,000	-
Document Scanning (permits and related documents)	\$23,827	\$6,000
Village Hall Remodeling Construction Drawings (one-time expenditure)	-	\$35,000
Development Center Remodeling Enhancements (one-time expenditure)	-	\$415,000
TOTAL INSPECTIONAL SERVICES	\$173,327	\$550,000

Planning		
General Consulting (i.e. fiscal study reviews, surveyors, appraisals, etc.)	\$15,000	\$35,000
Sign Code Updates	\$15,000	-
Plan for Nature Updates	\$20,000	-
Glenview History Center	\$200,000	\$100,000
Sustainability Plan (one-time expenditure with 2023 IS funds being carried over to 2024)	\$50,000	\$50,000
Sustainability Coordination Services	-	\$75,000
Electric Vehicle Charging Station Installations (one-time expenditure of EV Charging systems 5 @ \$3,000, with 2023 funds being carried over to 2024)	\$15,000	\$15,000
Document Scanning (Plats, Plan Sets, Board/Commission Documents, etc.)	\$4,910	\$1,000
TOTAL PLANNING	\$329,910	\$276,000
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)	\$10,000	\$12,000
Document Scanning (Plan Sets, etc.)	-	\$1,000
TOTAL ENGINEERING	\$16,000	\$19,000
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	\$559,237	\$885,000

Engineering Services 521295	2023 Budget	2024 Budget
	\$723,582	\$813,450

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 2024 budget is based on an estimate of 5,000 hours to conduct approximately 1,550 engineering reviews for single-family, multifamily and commercial properties, 250 utility reviews, and an estimated 890 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 390 drainage remediation reviews and inspections associated with complaints, which is similar to previous and current year. See below map of 2022 Drainage Complaints. Additional project management resources will be utilized in 2024 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 2024.

Services	2023 Amount	2024 Amount
Plan Reviews (Engineering plan compliance with standards and requirements. This line also includes drainage related neighbor notifications)	\$324,736	\$374,900
Localized Stormwater Management and Inspections, including Holistic Drainage Inspection Reports	\$111,775	\$118,450
Project Management and Grant Coordination (\$70,000 allocated in PW Budget)	\$102,000	\$105,000
Engineering Inspections (Confirming compliance with approved permits)	\$185,071	\$215,100
TOTAL	\$723,582	\$813,450



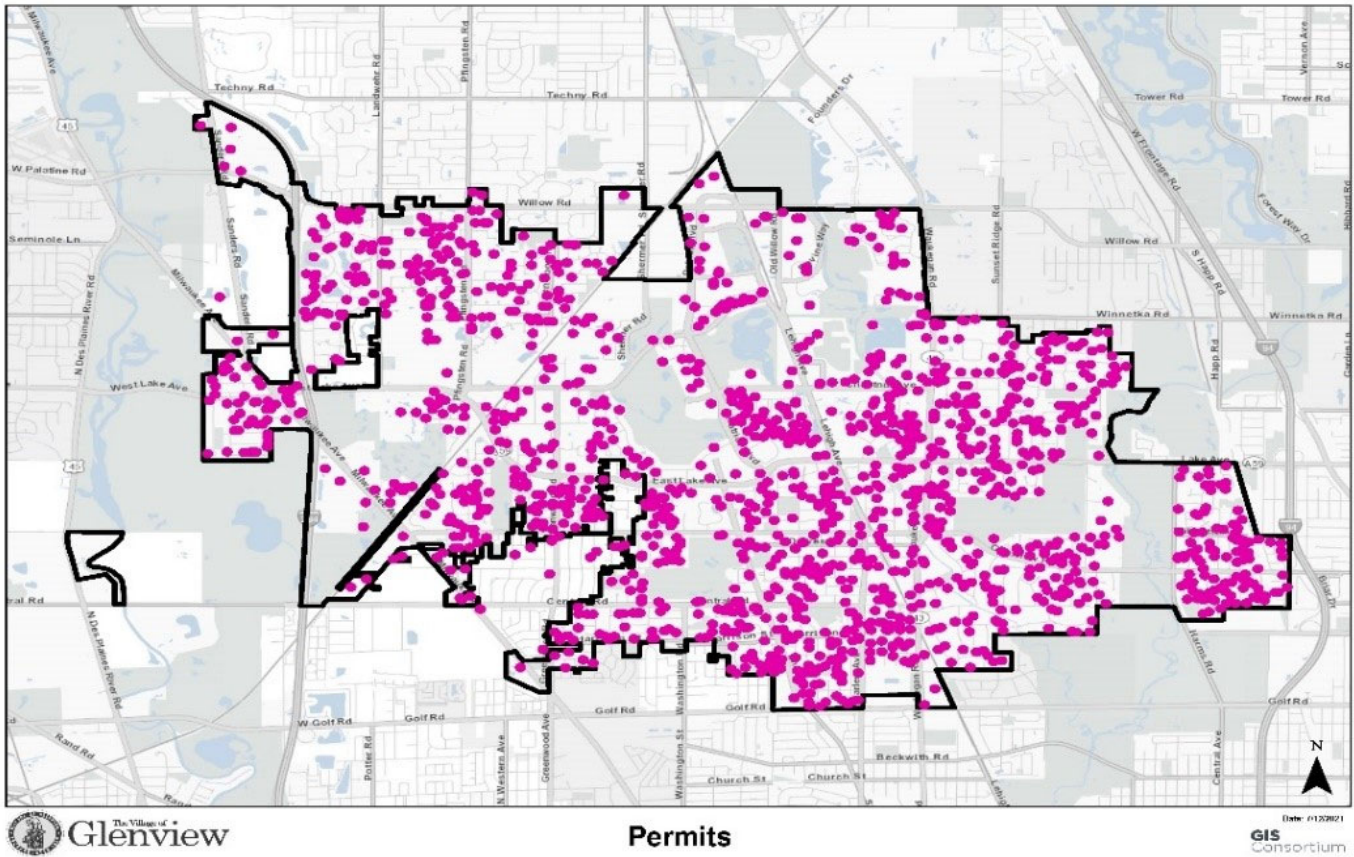
Drainage Complaints

Date: 10/27/22
GIS Consortium

Building, Plan Review, and Inspection Services 521315	2023 Budget	2024 Budget
	\$980,952	\$738,698

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 2023 for another three years, with the option to renew for two one-year extensions. 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 2023 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 2024 budget is based on an estimate of approximately 600 plan reviews for the single-family, multi-family and commercial properties, 8,275 building permit and complaint inspections, and 435 health inspections. Health Plan Reviews were added in 2024, with ten (10) reviews anticipated. The decrease in the number of inspections and plan reviews is expected due to the multi-year phasing of expected new development projects proposed for 2024. 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 2024.

Services	2023 Amount	2024 Amount
Plan Reviews (building plan compliance with zoning and codes)	\$246,000	\$189,569
Building Inspections (confirming compliance with approved permits)	\$523,720	\$344,240
Health Inspections (confirming compliance with approved permits and codes)	\$45,088	\$49,458
Health Plan Reviews (health plan compliance with codes)	-	\$1,103
Code Enforcement (complaint-based zoning and code compliance inspections)	\$69,029	\$52,366
Permit Technician (staffing in Development Center)	\$97,115	\$101,962
TOTAL	\$980,952	\$738,698



Dues and Subscriptions 522125	2023 Budget	2024 Budget
	\$27,952	\$32,631

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 2024 budget due to the rise in cost for the Glenview North Shore Park Association Dues, the North Branch Chicago River Watershed membership, and one additional American Planning Association membership.

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	\$264	\$264
A-Crain’s Business Magazine	1	\$169	\$169
A-Glenview North Shore Park Association annual dues (Lot 16)	1	\$9,500	\$9,500
A-Chicago Tribune Online Subscription	1	\$288	\$288
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-International Code Council	2	\$150	\$300
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	3	\$100	\$300
IS-Urban Wood Network	1	\$150	\$150
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	\$100	\$200
P-American Planning Association (APA)	4	\$581	\$2,325
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	\$11,810	\$11,810
		TOTAL	\$32,631

Postage 522145	2023 Budget	2024 Budget
	\$585	\$435

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

Printing and Publications 522150	2023 Budget	2024 Budget
	\$12,910	\$14,930

Accounts for the supplies listed in the chart below associated with printing and publications. There is a budget increase in 2024 due to the need for additional village logo envelopes, business cards, stampers, and No Mow 'til Mother's Day signs.

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

Description	2023 Budget	2024 Budget
IS-Permit Cardstock and Labels	\$300	\$300
IS-Door Hanger Cardstock	\$200	\$400
IS-Stop Work Order Adhesive Paper	\$160	\$160
IS- Forms (Court and Inspection)	\$200	\$800
IS-Stampers	-	\$1,000
IS-Architectural Plan Printing	\$500	\$200
IS-No Mow 'til Mother's Day Yard Signs	\$500	\$1,120
IS-Development Center Signage	\$1,800	-
A-Business Cards	-	\$1,000

Description	2023 Budget	2024 Budget
A-Envelopes	-	\$1,000
P-Public Notices for Commission Cases	\$4,250	\$4,250
P-Presentation Boards for Meetings	\$1,000	\$500
E-Special Service Area Notices Posting	\$1,200	\$1,400
E-Printing of CIP Maps	\$1,600	\$1,600
E-Reproduction of the CIP Plans for Construction Engineering	\$1,200	\$1,200
TOTAL	\$12,910	\$14,930

Software Licensing 522160	2023 Budget	2024 Budget
	\$63,905	\$79,245

Accounts for annual portal access and user licensing fees associated with the Village’s permitting, plan review, and work order software systems. A 3% cost increase was included in the 2024 budget based on the current contracts and Consumer Price Index (CPI), as well as additional licenses that were added for new staff members in 2023. CoStar, an economic development software used to track land and lease rates, owner and tenant information, sales activity, and available property lists is a new item in the 2024 budget. Additional fees (\$3,600) will be required to coordinate the mapping between LAMA and Google Maps.

Commodities

General Office Supplies 531110	2023 Budget	2024 Budget
	\$3,370	\$8,250

Accounts for office supplies (\$2,250 for specialty paper, pens, folders, labels, envelopes, and other such supplies necessary for day-to-day operations) and canteen supplies (\$1,000 for coffee, tea, creamer, etc.). These expenditures are based on a three-year average and reflect reductions in the use of canteen supplies. There is a \$5,000 increase in the 2024 budget for a one-time expenditure to replace ten (10) office chairs.

Uniforms and Shoes 531230	2023 Budget	2024 Budget
	\$750	\$1,950

Accounts for safety vests (\$400) and safety boots (\$1,400) distributed to staff each year. There is an increase in the 2024 budget due to scheduled replacements being necessary in safety boots and gear. Safety gear is replaced every other year, with 2024 being a replacement year. Village issued t-shirts (\$150) for seasonal interns are new items in 2024, with eight (10) shirts being purchased for four (5) department interns.

Books, Pamphlets, Materials 535020	2023 Budget	2024 Budget
	\$2,750	\$2,750

Accounts for code enforcement books/materials, training manuals, Building Safety month materials (\$2,000), and public notice signs (\$750).

Other Supplies/Tools 535050	2023 Budget	2024 Budget
	\$10,783	\$7,791

Accounts for PPE, inspecting equipment, testing supplies, herbicide equipment, and various field supplies. A one-time expenditure is included for the purchase iPads for inspectors. With the implementation of LAMA Software, inspectors now have the ability to document inspections on-site using mobile devices (iPads). This process will increase efficiency and allow inspectors to provide better customer service.

Description	Qty	Unit Cost	Total Cost
iPads for field inspections (one-time expenditure)	7	\$799	\$5,593
iPad keyboard covers (one-time expenditure)	7	\$40	\$280
iPad screen protectors (one-time expenditure)	7	\$5	\$35
#2 Grade Wooden Stakes	1	\$50	\$50
Batteries for Flashlights and Cameras	1	\$50	\$50
Flashlights	8	\$35	\$280
Zipties	2	\$10	\$20
PPE	1	\$250	\$250
Telescopic Extension Poles	3	\$90	\$270
Multi-Pliers	2	\$50	\$100
Clipboards	2	\$25	\$50
Whiteboard (one-time expenditure)	1	\$200	\$200
Forestry Tape Measures (one-time expenditure)	2	\$50	\$100
Chlorine Test Strips	1	\$45	\$45
Sanitizer Test Strips	1	\$40	\$40
Loppers (Pruning Tools)	4	\$42	\$168
Trowels	10	\$12	\$120
Gloves	10	\$14	\$140
		Total	\$7,791

Other Charges

Commissions 540050	2023 Budget	2024 Budget
	\$20,240	\$20,050

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 2024 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	2023 Amount	2024 Amount
Recording Secretary Services for Commissions	\$16,200	\$16,200
Commissioner Training	\$1,500	\$1,500

Description	2023 Amount	2024 Amount
Placards and Misc. Meeting Materials	\$700	\$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	\$750	\$560
TOTAL	\$20,240	\$20,050

Training 540300	2023 Budget	2024 Budget
	\$32,390	\$40,473

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 2024 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
P - National American Planning Conference	3	\$400	\$1,200	\$1,550	\$4,650	\$5,850
P – National American Planning Conference (Virtual)	1	\$400	\$400	-	-	\$400
A - Department Training	6	\$200	\$1,200	-	-	\$1,200
IS - Illinois Environmental Health Association	2	\$125	\$250	-	-	\$250
IS – National Environmental Health Association Sanitarian Training and License	1	\$400	\$400	-	-	\$400
IS - Suburban Building Officials	3	\$350	\$1,050	-	-	\$1,050
IS - Northwest Building Officials & Code Admin.	9	\$117	\$1,053	-	-	\$1,053
IS – International Code Council Seminars	9	\$117	\$1,053	-	-	\$1,053
IS – International Code Council Classes and Exams	1	\$1,547	\$1,547	-	-	\$1,547
IS - Illinois Association of Code Enforcement	2	\$50	\$100	-	-	\$100
IS – Illinois Arborist Association Conference	2	\$250	\$500	-	-	\$500
IS – Wild Things Conference	6	\$50	\$300	-	-	\$300
IS – Northern Illinois Fire Inspectors Association Symposium	7	\$115	\$805	-	-	\$805
IS – LAMA Software Training	5.5	\$3,100	\$17,050	-	-	\$17,050
E - Project Management Professional Training	1	\$1,500	\$1,500	-	-	\$1,500
E - Illinois Association of Floodplain Managers	1	\$450	\$450	\$450	\$450	\$900
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	5	\$280	\$1,400	-	-	\$1,400
A/P - International Council of Shopping Centers	2	\$400	\$800	-	-	\$800
TOTAL			\$32,578		\$7,895	\$40,473

Travel Reimbursement 540310	2023 Budget	2024 Budget
	\$200	\$200

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

Interfund Charges

CERF Charges 560010	2023 Budget	2024 Budget
	\$9,173	\$8,365

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.

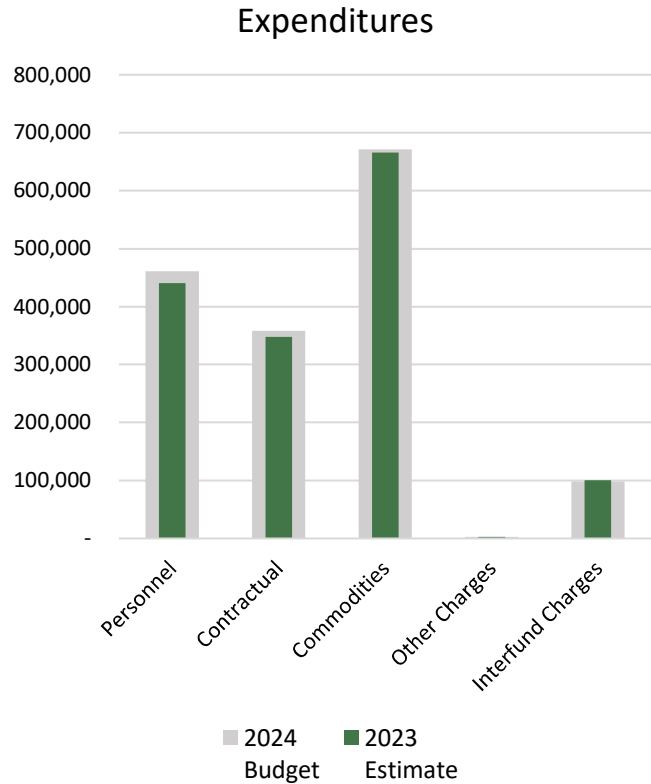
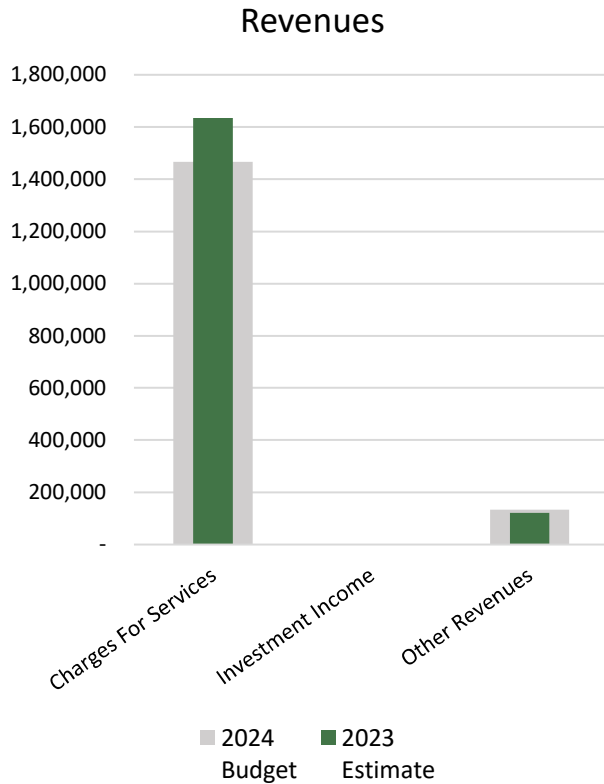
MERF Charges 560090	2023 Budget	2024 Budget
	\$26,727	\$23,580

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Charges For Services	1,600,008	1,444,575	1,633,998	1,467,063	22,488
Investment Income	71	-	171	148	148
Other Revenues	166,213	132,500	121,274	134,000	1,500
Total Revenues	1,766,292	1,577,075	1,755,443	1,601,211	24,136
Expenditures					
Personnel	440,200	443,239	440,530	461,265	18,026
Contractual	333,002	347,955	347,955	358,383	10,428
Commodities	677,115	700,725	665,625	671,625	(29,100)
Other Charges	-	2,500	2,500	2,500	-
Interfund Charges	87,565	100,187	100,187	98,046	(2,141)
Total Expenditures	1,537,882	1,594,606	1,556,797	1,591,819	(2,787)
Surplus/(Deficit)	228,410	(17,531)	198,646	9,392	26,923

2024 Budget vs 2023 Estimate



Municipal Equipment Repair Fund Revenue Line Item Budget

Revenues	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Charges for Service					
480310 - Fleet Maintenance Charges	1,600,008	1,444,575	1,633,998	1,467,063	22,488
Total Charges for Service	1,600,008	1,444,575	1,633,998	1,467,063	22,488
Investment Income					
460110 - Interest - Savings	65	-	71	48	48
460120 - Interest - Investment	6	-	100	100	100
Total Investment Income	71	-	171	148	148
Other Revenues					
470930 - Expense Reimbursement	14,485	7,500	8,828	9,000	1,500
470999 - Miscellaneous Revenue	151,728	125,000	112,446	125,000	-
Total Other Revenues	166,213	132,500	121,274	134,000	1,500
Total MERF Revenues	1,766,292	1,577,075	1,755,443	1,601,211	24,136

Municipal Equipment Repair Fund Expenditure Line Item Budget

	2022	2023	2023	2024	2024 Bud.
Revenues	Actual	Budget	Estimate	Budget	vs. 2023 Bud.
Personnel					
511110 - Regular Salaries	296,084	302,138	302,253	312,832	10,694
511210 - Overtime Salaries	21,870	30,000	28,000	28,000	(2,000)
511240 - Longevity Pay	3,944	4,299	4,457	4,533	234
511270 - Vacation Payout	7,463	7,000	6,872	8,000	1,000
511280 - Sick Payout	-	500	-	3,656	3,156
514110 - FICA Payments	24,715	26,311	26,131	27,312	1,001
514210 - IMRF Payments	31,972	25,417	25,243	27,062	1,645
514410 - Health Insurance	53,402	46,824	46,824	49,120	2,296
515700 - Certification Pay	750	750	750	750	-
Total Personnel	440,200	443,239	440,530	461,265	18,026
Contractual					
521290 - Other Professional Services	332,942	347,600	347,600	358,028	10,428
522125 - Dues/Memberships/Subscriptions	60	355	355	355	-
Total Contractual	333,002	347,955	347,955	358,383	10,428
Commodities					
531100 - Fuel	496,408	496,800	461,700	461,700	(35,100)
531110 - General Office Supplies	21	-	-	-	-
531230 - Uniforms/Shoes	3,754	3,925	3,925	3,925	-
535050 - Other Supplies/Tools	176,932	200,000	200,000	206,000	6,000
Total Commodities	677,115	700,725	665,625	671,625	(29,100)
Other Charges					
540300 - Training	-	2,500	2,500	2,500	-
Total Other Charges	-	2,500	2,500	2,500	-
Interfund Charges					
560010 - CERF Charges	68,156	79,385	79,385	74,648	(4,737)
560070 - General Liability Insurance	16,709	18,082	18,082	20,224	2,142
560100 - Risk Management Fixed Charges	2,700	2,720	2,720	3,174	454
Total Interfund Charges	87,565	100,187	100,187	98,046	(2,141)
Total MERF Expenditures	1,537,882	1,594,606	1,556,797	1,591,819	(2,787)

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	2023 Budget	2024 Budget
	\$1,444,575	\$1,467,063

Accounts for charges for maintenance and repair of Village vehicles and equipment. These charges include an administration fee, labor, fuel, parts, and outside repairs billed to departments that use MERF services.

Investment Income

Interest – Savings 460110	2023 Budget	2024 Budget
	\$0	\$48

Accounts for interest income from the Village’s savings account at Busey Bank. The revenue in this account is dependent upon short-term interest rates.

Interest – Investment 460120	2023 Budget	2024 Budget
	\$0	\$100

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. and Illinois Funds.

Other Revenues

Expense Reimbursement 470930	2023 Budget	2024 Budget
	\$7,500	\$9,000

Accounts for the Cook County gasoline tax municipal rebate. The 2024 budget is based on previous years' trends.

Miscellaneous Revenue 470999	2023 Budget	2024 Budget
	\$125,000	\$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	2023 Budget	2024 Budget
	\$302,138	\$312,832

Accounts for the salary expense for Fleet Services employees. The 2024 Budget includes a 3.50% merit pool for the following positions.

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

Overtime Salaries 511210	2023 Budget	2024 Budget
	\$30,000	\$28,000

Accounts for overtime salary expense for non-exempt personnel. The 2024 Budget is based on a four-year average.

Longevity 511240	2023 Budget	2024 Budget
	\$4,299	\$4,533

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 1.7% based on current trends. Longevity is allocated across funds in the same proportions as regular salaries.

Vacation Payout 511270	2023 Budget	2024 Budget
	\$7,000	\$8,000

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 2024 Budget is based on a review of program participation in prior years.

Sick Payout 511280	2023 Budget	2024 Budget
	\$500	\$3,656

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 2024 Budget is based on a review of program participation in prior years.

FICA Payments 514110	2023 Budget	2024 Budget
	\$26,311	\$27,312

Accounts for the employer FICA (Social Security (6.2%) and Medicare (1.45%)) payments applied to the FICA Wages (salaries, longevity, and vacation and sick payout).

IMRF Payments 514210	2023 Budget	2024 Budget
	\$25,417	\$27,062

Accounts for a portion of the employer’s share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2024 employer rate is 7.58% of IMRF wages which include salaries, OT wages, vacation and sick payout, longevity and deferred compensation. The 2024 rate is 2.57% higher than the 2023 rate of 7.39%.

Health Insurance 514410	2023 Budget	2024 Budget
	\$46,824	\$49,120

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. For 2024, HMO rates are increasing 9.44% and PPO rates are increasing 10.35%.

Certification Pay 515700	2023 Budget	2024 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	2023 Budget	2024 Budget
	\$347,600	\$358,028

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	2023 Budget	2024 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.

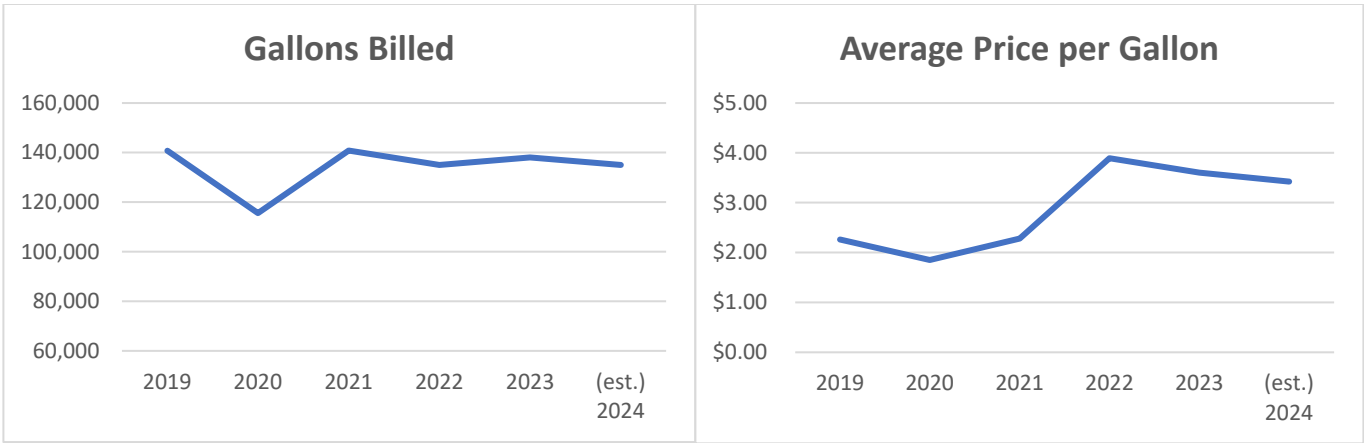
Membership/Subscription	Qty	Unit Cost	Amount
Municipal Fleet Managers Assoc.	3	\$30	\$90
National Association of Fleet Administration	1	\$265	\$265
TOTAL			\$355

Commodities

Fuel 531100	2023 Budget	2024 Budget
	\$496,800	\$461,700

Accounts for the cost of fuel for the Village fleet and outside agencies (which are reimbursed). Costs have stabilized and dropped slightly since the price per gallon high point reached in 2022. Staff closely monitors fuel prices and use throughout the year to manage this budget line.

Fuel Expenditures			
<u>Year</u>	<u>Gallons billed</u>	<u>Avg. price/gallon</u>	<u>Total cost</u>
2019	140,700	\$2.26	\$318,528
2020	115,600	\$1.85	\$213,996
2021	140,800	\$2.28	\$321,215
2022	135,000	\$3.89	\$525,000
(est.) 2023	138,000	\$3.60	\$496,800
(proj.) 2024	135,000	\$3.42	\$461,700



Uniforms/Shoes 531230	2023 Budget	2024 Budget
	\$3,925	\$3,925

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

	2023 Budget	2024 Budget
Uniform maintenance	\$2,800	\$2,800
Supervisor uniform and boot allowance	\$475	\$475
Mechanic Technician uniform and boot allowance: 2 @ \$325	\$650	\$650
TOTAL	\$3,925	\$3,925

Other Supplies/Tools 535050	2023 Budget	2024 Budget
	\$200,000	\$206,000

Accounts for the cost of auto parts and supplies for in-house mechanical maintenance and repairs based on a three-year average (\$204,800) and a tool allowance for mechanics (\$1,200).

Other Charges

Training 540300	2023 Budget	2024 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	\$500	\$500
Underground Storage Tank training	1	\$500	\$500
TOTAL			\$2,500

Interfund Charges

CERF Charges 560010	2023 Budget	2024 Budget
	\$79,385	\$74,648

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	2023 Budget	2024 Budget
	\$18,082	\$20,224

Accounts for 1.58% of the Village's general liability insurance premium costs allocated to MERF based on 3 years of claims history.

Risk Management Fixed Charges 560100	2023 Budget	2024 Budget
	\$2,720	\$3,174

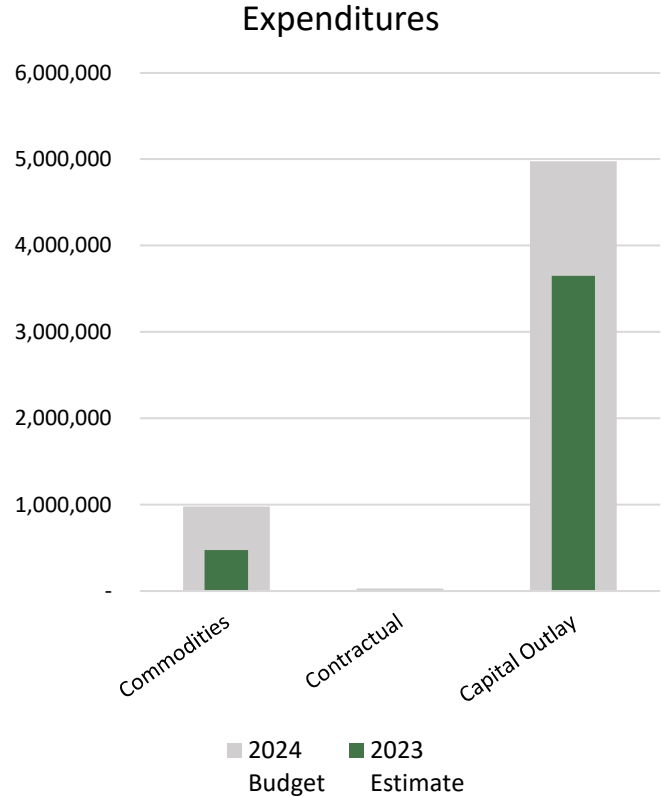
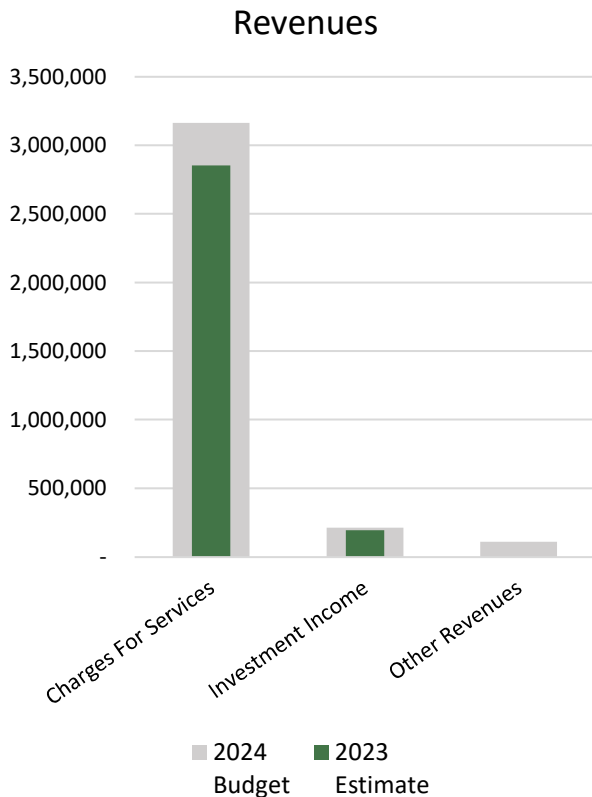
Accounts for 1.58% of the worker's compensation insurance premium costs allocated to MERF based on 3 years of claims history.

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Capital Equipment Replacement Fund Summary

CERF	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Charges For Services	2,342,693	2,752,652	2,852,652	3,163,485	410,833
Investment Income	13,740	30,360	195,310	212,240	181,880
Other Revenues	25,365	87,000	-	111,500	24,500
Total Revenues	2,381,798	2,870,012	3,047,962	3,487,225	617,213
Expenditures					
Contractual	-	-	-	28,917	28,917
Commodities	248,052	514,014	475,105	976,871	462,857
Capital Outlay	634,824	5,006,331	3,648,289	4,974,600	(31,731)
Total Expenditures	882,876	5,520,345	4,123,394	5,980,388	460,043
Surplus/(Deficit)	1,498,922	(2,650,333)	(1,075,432)	(2,493,163)	157,170

2024 Budget vs 2023 Estimate



Capital Equipment Replacement Fund Revenue Line Item Budget

Revenues	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Charges for Service					
480320 - CERF Charges	2,342,693	2,752,652	2,852,652	3,163,485	410,833
Total Charges for Service	2,342,693	2,752,652	2,852,652	3,163,485	410,833
Investment Income					
460110 - Interest - Savings	866	360	410	240	(120)
460120 - Interest - Investment	12,874	30,000	194,900	212,000	182,000
Total Investment Income	13,740	30,360	195,310	212,240	181,880
Other Revenues					
470935 - Sale of Fixed Assets	25,365	87,000	-	111,500	24,500
Total Other Revenues	25,365	87,000	-	111,500	24,500
Total CERF Revenues	2,381,798	2,870,012	3,047,962	3,487,225	617,213

Capital Equipment Replacement Fund Expenditure Line Item Budget

Expenditures	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Contractual					
521205 - Finance & Accounting Services	-	-	-	28,917	28,917
Total Contractual	-	-	-	28,917	28,917
Commodities					
531065 - Computer/Printer/Copier Peripherals	20,350	13,000	-	13,000	-
531080 - Electronic Equipment & Supplies	120,194	372,880	212,322	812,180	439,300
531250 - Workstation Components	107,508	128,134	156,208	151,691	23,557
531205 - Safety Equipment	-	-	106,575	-	-
Total Commodities	248,052	514,014	475,105	976,871	462,857
Capital Outlay					
550015 - Machinery & Equipment	244,477	1,761,156	430,976	1,747,634	(13,522)
550025 - Vehicles	353,717	3,192,175	3,205,969	3,036,966	(155,209)
550035 - Computer Servers	36,630	53,000	11,344	190,000	137,000
Total Capital Outlay	634,824	5,006,331	3,648,289	4,974,600	(31,731)
Total CERF Expenditures	882,876	5,520,345	4,123,394	5,980,388	460,043

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 2024 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	2023 Budget	2024 Budget
	\$2,752,652	\$3,163,485

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 2024 Budget, CERF will charge other Village funds a total of \$3,163,485 to maintain a fund balance of 37% accumulated reserves.

	2020	2021	2022	2023 Estimate	2024 Budget
CERF Charges	\$2,153,193	\$2,153,193	\$2,342,693	\$2,852,652	\$3,163,485
Percentage Change	(2.90%)	-	8.80%	21.77%	10.90%

Investment Income

Interest – Savings 460110	2023 Budget	2024 Budget
	\$360	\$240

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.

Interest – Investment 460120	2023 Budget	2024 Budget
	\$30,000	\$212,000

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. and Illinois Funds. Rates have continuously increased throughout 2023 and the original 2023 budget did not take this into account. The 2024 budget increase over 2023 reflects these rising interest rates.

Other Revenues

Sale of Fixed Assets 470935	2023 Budget	2024 Budget
	\$87,000	\$111,500

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	2024 Budget
Police – Squads (8)	\$24,000
Public Works – Truck (2)	\$24,500
Fire – Engine & Ladder Truck	\$63,000
Total	\$111,500

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 2024.

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 2024 Budget includes the replacement or purchase of IT electronic equipment and workstation components, GVTV Broadcasting Equipment, one (1) Police SUV, four (4) Police squad cars, one (1) Fire engine, two Fire (2) ambulances, one (1) Fire SUV, five (5) Public Works trucks, and two (2) Public Works overhead hoists.

Contractual Expenditures

Finance & Accounting Services 521205	2023 Budget	2024 Budget
	\$0	\$28,917

The Village outsourced financial services to Lauterbach & Amen in 2009. The 2024 budget includes comprehensive finance management services with an updated allocation calculated by resource demand across funds. New to the fund in 2024, the budget projects the CERF allocation being \$28,917.

Commodities

Computer/Printer/Copier Peripherals 531065	2023 Budget	2024 Budget
	\$13,000	\$13,000

Accounts for expenditures to replace scanners, printers, and copiers. For the 2024 Budget, the expenses detailed in the chart to the right are allocated to this account.

Description	2024 Budget
Office Printer Replacement	\$9,400
Police Department In-Car Printers	\$3,600
Total	\$13,000

Electronic Equipment & Supplies 531080	2023 Budget	2024 Budget
	\$372,880	\$812,180

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 2024 Budget the expenses detailed in the chart below are allocated to this account. The microwave links project has been expanded, and an additional \$200,000 added to the cost. 2024 also marks a complete upgrade of the GVTV broadcasting equipment and cameras for the Village Hall Board Room.

Description	2024 Budget
Microwave Links (Re-Budgeted from 2023)	\$400,000
Networking Equipment, Switches & Wireless Access Points	\$100,000
GVTV Broadcasting Equipment, Cameras, and TVs	\$287,500
Village Hall/Police Security Cameras	\$16,380
Uninterruptible Power Supplies, Power Units, and related equipment	\$8,300
Total	\$812,180

Safety Equipment 531205	2023 Budget	2024 Budget
	\$0	\$0

Accounts for replacement of Village outdoor emergency sirens. While there was no budget for 2023 or 2024, the sirens were replaced in 2023 for \$106,575.

Workstation Components 531250	2023 Budget	2024 Budget
	\$128,134	\$151,691

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	2024 Budget
Laptop (Semi-Rugged Units)	\$60,000
Computers and Monitors	\$36,500
Computers and Monitors – Joint Dispatch	\$18,034
Police Department Toughbooks	\$23,557
Public Works iPads	\$6,800
Fire iPads	\$6,800
Total	\$151,691

Capital Outlay

Machinery & Equipment 550015	2023 Budget	2024 Budget
	\$1,761,156	\$1,747,634

Accounts for replacement purchases and maintenance of various machinery and equipment throughout the Village. The 2024 Budget includes the purchase of telephone hardware, radio consolettes, and radio hardware for both dispatch centers, and vehicle lifts/hoists for Public Works, as well as the Police & Fire Starcomm radios re-budgeted from 2023. For the 2024 Budget, expenses related to the assets detailed in the chart below are allocated to this account.

Description	2024 Budget
Overhead Chain Hoist – Public Works	\$40,000
Sand Blast Cabinet – Public Works	\$16,000
A/C Recycle Machine – Public Works	\$8,500
Hoist/Vehicle Lift #3 – Public Works	\$280,000
Starcomm Radios – Police & Fire	\$883,551
Radio Consolettes – Joint Dispatch	\$171,000
Radio Hardware – Joint Dispatch	\$125,000
Telephone Hardware – Joint Dispatch	\$200,000
Replacement Copiers	\$15,873
Sierra Wireless (PD, Fire & PW)	\$7,710
Total	\$1,747,634

Vehicles 550025	2023 Budget	2024 Budget
	\$3,192,175	\$3,036,966

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 2024 vehicle replacements and a summary of replacement purchases by department.

Department	Asset	Quantity	Cost
Fire	Ambulance	2	\$774,491
Fire	Engine Truck	1	\$880,405
Fire	SUV	1	\$70,000
Police	Squad/Patrol Vehicles	4	\$266,000
Police	SUV	1	\$55,825
Police	Outfitting Costs for Squad Vehicles	8	\$67,745
Public Works	Medium Duty Trucks	5	\$458,000
Public Works	Trailer Mounted Arrow Board	2	\$44,000
Public Works	Reclaimer for Cold Patch	1	\$39,000
Public Works	Dump Box for Truck	1	\$6,500
Public Works	Wheel Loader/Skid Steer	2	\$375,000
Total			\$3,036,966

Department	Budgeted 2024 Replacement Purchases
Fire	\$1,724,896
Police	\$389,570
Public Works	\$922,500
Total	3,036,966

Computer Servers 550035	2023 Budget	2024 Budget
	\$53,000	\$190,000

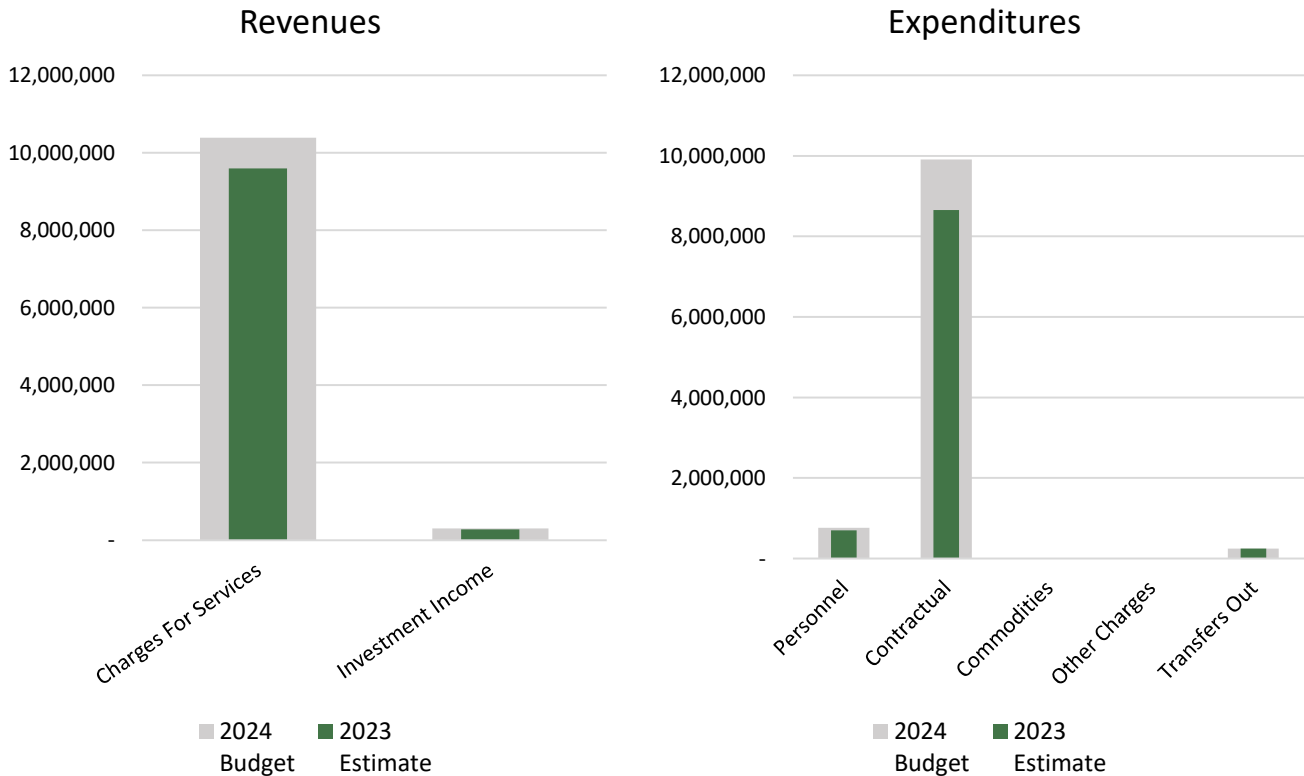
Accounts for purchases of computer servers and various networking equipment. Every few years, larger server updates are made for the Village and Joint Dispatch centers. For the 2024 Budget, expenses related to the assets detailed in the chart below are allocated to this account.

Description	2024 Budget
Servers – Joint Dispatch	\$115,000
Server – Village	\$75,000
Total	\$190,000

Insurance and Risk Fund Summary

Insurance and Risk Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Charges For Services	8,803,274	9,481,464	9,599,569	10,387,984	906,520
Investment Income	(11,352)	44,300	275,340	298,120	253,820
Total Revenues	8,791,922	9,525,764	9,874,909	10,686,104	1,160,340
Expenditures					
Personnel	698,388	828,798	696,584	766,701	(62,097)
Contractual	7,745,408	8,693,170	8,651,498	9,913,353	1,220,183
Commodities	454	500	500	500	-
Other Charges	4,834	7,500	7,500	7,500	-
Transfers Out	250,000	250,000	250,000	250,000	-
Total Expenditures	8,699,084	9,779,968	9,606,082	10,938,054	1,158,086
Surplus/(Deficit)	92,838	(254,204)	268,827	(251,950)	2,254

2024 Budget vs 2023 Estimate



Insurance and Risk Fund Revenue Line Item Budget

Revenues	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Charges for Service					
480210 - Insurance from Other Funds	1,873,880	2,121,013	2,121,013	2,301,060	180,047
480220 - Health Premiums - Employees	846,326	834,556	789,481	1,052,523	217,967
480230 - Insurance Premiums - Village	4,206,865	4,600,087	4,769,385	5,075,643	475,556
480240 - Insurance Premiums - Retirees	1,125,356	1,171,584	1,171,584	1,199,886	28,302
480250 - Insurance Premiums - Library	679,283	689,400	678,084	702,404	13,004
480270 - Insurance Recoveries	22,650	10,000	30,000	15,000	5,000
480280 - Dental Insurance Premiums - Employees	48,914	54,824	40,022	41,468	(13,356)
Total Charges for Service	8,803,274	9,481,464	9,599,569	10,387,984	906,520
Investment Income					
460110 - Interest - Savings	1,122	300	340	120	(180)
460120 - Interest - Investment	(12,474)	44,000	275,000	298,000	254,000
Total Investment Income	(11,352)	44,300	275,340	298,120	253,820
Total Insurance and Risk Revenues	8,791,922	9,525,764	9,874,909	10,686,104	1,160,340

Insurance and Risk Fund Expenditure Line Item Budget

Insurance and Risk	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Personnel					
511110 - Regular Salaries	211,272	251,050	177,460	249,412	(1,638)
511290 - Insurance Opt-Out	164,689	172,800	162,000	141,600	(31,200)
512110 - Deferred Comp	2,128	2,263	1,855	1,540	(723)
512120 - Auto Allowance	2,642	2,700	2,181	1,800	(900)
514110 - FICA Payments	17,287	21,943	14,076	14,554	(7,389)
514210 - IMRF Payments	14,554	14,286	13,334	14,474	188
514310 - Unemployment Benefits	6,071	30,000	30,000	30,000	-
514410 - Health Insurance	16,724	17,234	17,234	23,210	5,976
514420 - Dental Reimbursement	263,021	293,122	266,817	266,711	(26,411)
515300 - Incentives and Recognition	-	23,400	11,627	23,400	-
Total Personnel	698,388	828,798	696,584	766,701	(62,097)
Contractual					
521205 - Finance & Accounting Services	-	-	-	21,688	21,688
521290 - Other Professional Services	78,506	117,861	104,778	103,513	(14,348)
522150 - Printing and Publishing	-	500	500	500	-
526030 - General Liability Premiums	429,958	588,372	516,934	620,151	31,779
526035 - Workers' Comp Premiums	148,558	175,244	175,244	200,330	25,086
526070 - Insurance Premiums	6,567,362	6,863,026	6,873,398	7,903,020	1,039,994
526100 - Insurance - Excess Liability	118,076	167,480	199,957	239,948	72,468
526140 - Property/Casualty Claims	368,766	126,103	186,103	221,051	94,948
526160 - Workers' Comp Claims	34,182	654,584	594,584	603,152	(51,432)
Total Contractual	7,745,408	8,693,170	8,651,498	9,913,353	1,220,183
Commodities					
531140 - Meeting Supplies	454	500	500	500	-
Total Commodities	454	500	500	500	-
Other Charges					
540300 - Training	4,834	7,500	7,500	7,500	-
Total Other Charges	4,834	7,500	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	8,699,084	9,779,968	9,606,082	10,938,054	1,158,086

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 2024 budgeted adjustment is an expense in the amount of \$215,798.

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 to keep the current plan structures for the 2024 plan year. The premium increase for the HMO Illinois plan is 9.44% and the PPO plan is 10.35%. The staff engaged with IPBC to understand the high premium increases to the plan, these increases were a result of higher trend projections including inflation, labor costs and unit price increases. The Village also observed patterns of higher claims experience over the last year. 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 \$1,039,994 or 15.15% increase, to the Village’s health insurance program in 2024.

Revenues

Charges for Services

Insurance from Other Funds 480210	2023 Budget	2024 Budget
	\$2,121,013	\$2,301,060

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	2023 Budget	2024 Budget
	\$834,556	\$1,052,523

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	2023 Budget	2024 Budget
	\$4,600,087	\$5,075,643

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	2023 Budget	2024 Budget
	\$1,171,584	\$1,199,886

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	2023 Budget	2024 Budget
	\$689,400	\$702,404

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	2023 Budget	2024 Budget
	\$10,000	\$15,000

Accounts for funds recovered from an outside party for Village property damage and/or reimbursement of litigation costs.

Dental Insurance Premiums – Employees 480280	2023 Budget	2024 Budget
	\$54,824	\$41,468

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. The 2024 dental premium rates are decreasing 3.35% compared to 2023.

Investment Income

Interest – Savings 460110	2023 Budget	2024 Budget
	\$300	\$120

Accounts for interest income from the Village’s savings account at Busey Bank. The revenue in this account is dependent upon short-term interest rates.

Interest – Investments 460120	2023 Budget	2024 Budget
	\$44,000	\$298,000

Accounts for interest income for the savings account and investments of certificates of deposits, treasuries and securities through PMA, Inc and Illinois Funds. Rates have continuously increased throughout 2023 and the original 2023 budget did not take this into account. Based on the anticipated interest rates and investable funds, the Village’s 2024 budget is \$298,000.

Expenditures

Personnel Expenditures

Regular Salaries 511110	2023 Budget	2024 Budget
	\$251,050	\$249,412

Accounts for a portion of the salary expense of the positions listed below. The 2024 budget is down from the 2023 budget due to the net effect a reduction of the Assistant Village Manager through attrition and the addition of an IT Manager. The 2024 budget includes a 3.5% merit pool for the following positions:

Salary Allocation by Fund						
Position	Ins. & Risk	Corporate	Water	Wholesale Water	Sanitary Sewer	FRRF
Director of Management Services	30%	66%	3%	-	1%	-
IT Manager	15%	45%	30%	5%	5%	-
(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%	50%	15%	-	5%	-
Human Resources Generalist	30%	50%	15%	-	5%	-

Insurance Opt-Out 511290	2023 Budget	2024 Budget
	\$172,800	\$141,600

The Health Insurance Opt-Out program provides employees declining some or all coverage for themselves and/or dependents a cash incentive. The 2024 budget is based on current opt-out program participants.

Deferred Compensation 512110	2023 Budget	2024 Budget
	\$2,263	\$1,540

Accounts for a portion of deferred compensation paid to 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. The 2024 budget decreased as result of the elimination of the Assistant Village Manager position.

Auto Allowance 512120	2023 Budget	2024 Budget
	\$2,700	\$1,800

Accounts for a portion of the auto allowance paid to the Director of Management Services up to \$6,000 per year. Auto allowance is allocated across funds in the same proportions as regular salaries. The 2024 budget decreased as result of the elimination of the Assistant Village Manager position.

FICA Payments 514110	2023 Budget	2024 Budget
	\$21,943	\$14,554

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). The 2024 budget decreased as result of the elimination of the Assistant Village Manager position.

IMRF Payments 514210	2023 Budget	2024 Budget
	\$14,286	\$14,474

Accounts for a portion of the employer’s share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2024 employer rate is 7.58% of IMRF wages which include salaries insurance opt-out, and deferred compensation. The 2024 rate is only 2.57% higher than the 2023 rate of 7.39%.

Unemployment Benefits 514310	2023 Budget	2024 Budget
	\$30,000	\$30,000

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

Health Insurance 514410	2023 Budget	2024 Budget
	\$17,234	\$23,210

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 9.44% and the PPO rates increased 10.35%. These rates and employee changes to coverage lead to an increased 2024 budget.

Dental Reimbursement 514420	2023 Budget	2024 Budget
	\$293,122	\$266,711

Accounts for premiums under the Village dental program. The cost of the Library dental premiums are allocated in this account. The 2024 budget is lower than the 2023 budget due to a decrease in estimated enrollment and a decrease in premiums of 3.35%. There are revenues associated with these expenses including premium reimbursement from the Library and premiums from employees.

Incentives and Recognition 515300	2023 Budget	2024 Budget
	\$23,400	\$23,400

Accounts for the cost of the Village Wellness program incentives paid to participating employees.

Contractual Expenditures

Finance & Accounting Services 521205	2023 Budget	2024 Budget
	\$0	\$21,688

The Village outsourced financial services to Lauterbach & Amen in 2009. The 2024 budget includes comprehensive finance management services with an updated allocation calculated by resource demand across funds. New to the fund in 2024, the budget projects the Insurance & Risk allocation being \$21,688.

Other Professional Services 521290	2023 Budget	2024 Budget
	\$117,861	\$103,513

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	\$32,000	\$32,000
Risk – Actuarial Study	1	\$7,000	\$7,000
Risk – Insurance Broker Services	1	\$26,250	\$26,250
Risk – Property Appraisal (annual review)	1	\$2,000	\$2,000
Health – Annual Patient-Centered Outcomes Research Institute IRS Fees	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	5	\$55	\$275
Wellness – Employee Assessments	1	\$2,613	\$2,613
Wellness – Additional Programming to Support CHC	1	\$5,000	\$5,000
Administration of Employee Wellness Program	1	\$2,000	\$2,000
Psychiatrist for Dispatch	1	\$8,000	\$8,000
		TOTAL	\$103,513

Printing and Publishing 522150	2023 Budget	2024 Budget
	\$500	\$500

Accounts for printing and mailing postcards to employees announcing annual open enrollment for benefits.

General Liability Premiums 526030	2023 Budget	2024 Budget
	\$588,372	\$620,151

Accounts for the cost of the Village’s annual insurance premiums for General Liability Insurance (\$619,301) and the Village Manager Bond (\$850). The variance between the 2023 estimate (\$516,084) and 2024 budget is based on a 20% projected increase in premiums resulting from market conditions for general 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.

Workers' Compensation Premiums 526035	2023 Budget	2024 Budget
	\$175,244	\$200,330

Accounts for the cost of Village's annual insurance premiums for Workers' Compensation Liability Insurance (\$192,330), 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	2023 Budget	2024 Budget
	\$6,863,026	\$7,903,020

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 the expenses noted with an asterisk (*) including reimbursement from the Library and premiums from employees and retirees.

Plan	2023 Amount	2024 Amount
HMO Illinois Premiums for Active Glenview Employees*	\$1,902,180	\$1,833,128
HMO Illinois Premiums for Active Library Employees*	\$213,994	\$175,666
HMO Illinois Premiums for Retirees*	\$358,364	\$366,258
HMO Illinois Premiums for Public Safety Employee Benefits Act (PSEBA) Recipients	\$12,603	\$13,792
PPO Premiums for Active Glenview Employees	\$2,773,887	\$3,816,514
PPO Premiums for Active Library Employees*	\$590,408	\$661,320
PPO Premiums for Retirees*	\$441,600	\$451,107
PPO Premiums for Public Safety Employee Benefits Act (PSEBA) Recipients	\$138,074	\$141,749
Medicare Supplemental Plan*	\$371,620	\$382,521
Life Insurance Premiums for Village provided \$50,000 Policy	\$20,493	\$12,264
Life Insurance Premiums for Library provided \$50,000 Policy	\$5,658	\$3,360
Premiums for Additional Life Insurance Coverage (100% Employee Funded)	\$12,500	\$22,620
Premiums for Vision Coverage (100% Employee Funded)	\$21,645	\$22,721
TOTAL	\$6,836,026	\$7,903,020

Excess Liability Insurance Premiums 526100	2023 Budget	2024 Budget
	\$167,480	\$239,948

Accounts for the cost of Village's annual insurance premiums for Excess Liability Insurance. The variance between the 2023 estimate of \$199,947 and 2024 budget of \$239,949 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 2024 budget for Excess Liability Insurance is based on a conservative evaluation of continued anticipated "hard market" conditions.

Property/Casualty Claims 526140	2023 Budget	2024 Budget
	\$126,103	\$221,051

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	\$47,101
Property/Casualty - Legal	\$120,000
Incurred but not Reported (IBNR)	\$53,950
TOTAL	\$221,051

Workers’ Compensation Claims 526160	2023 Budget	2024 Budget
	\$654,584	\$603,152

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	\$486,303
Workers’ Compensation - Legal	\$15,000
Incurred but not Reported (IBNR)	\$101,849
TOTAL	\$603,152

Commodities

Meeting Supplies 531140	2023 Budget	2024 Budget
	\$500	\$500

Meeting supplies and refreshments for open enrollment and other trainings.

Other Charges

Training 540300	2023 Budget	2024 Budget
	\$7,500	\$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	\$3,500	\$3,500
Risk Management Supervisor Training	1	\$4,000	\$4,000
TOTAL			\$7,500

Transfers Out

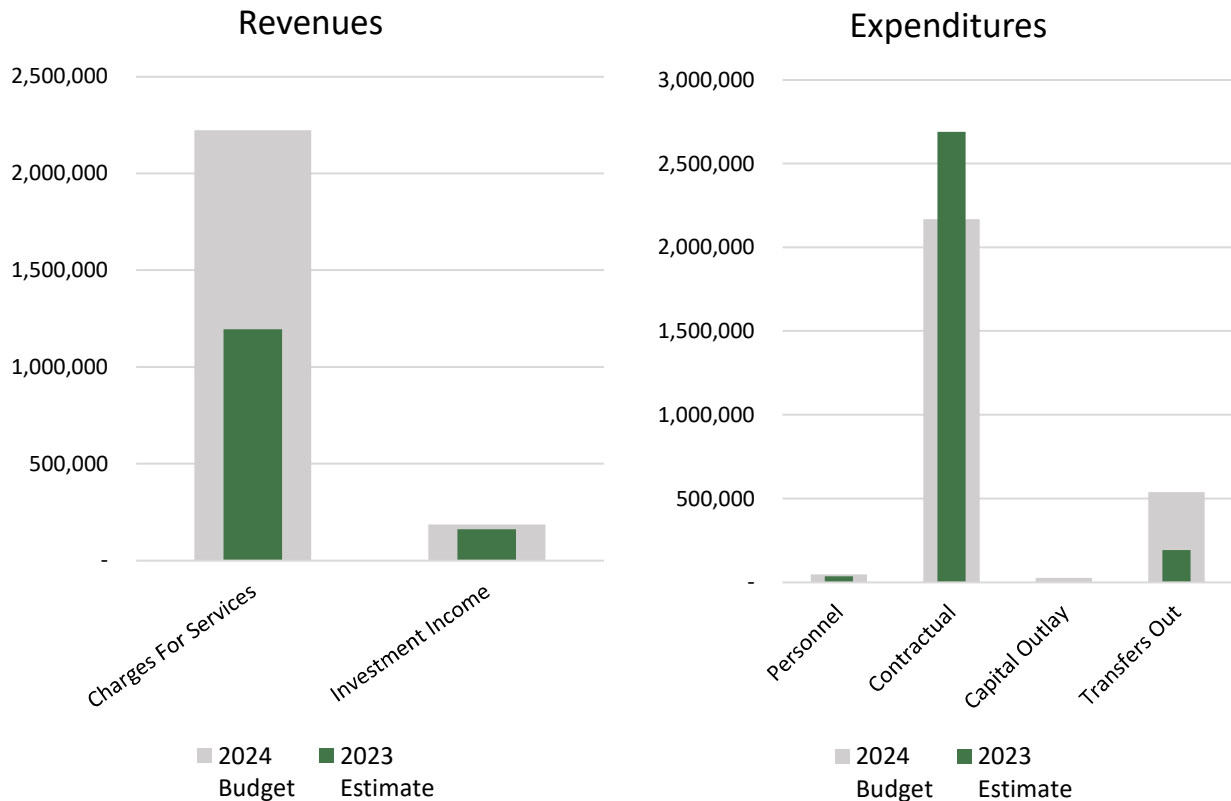
Transfer to Corporate Fund 590100	2023 Budget	2024 Budget
	\$250,000	\$250,000

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

Facility Repair and Replacement Fund Summary

FRRF	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Charges For Services	1,101,444	1,193,810	1,193,810	2,222,991	1,029,181
Investment Income	14,148	20,780	161,280	185,720	164,940
Total Revenues	1,115,592	1,214,590	1,355,090	2,408,711	1,194,121
Expenditures					
Personnel	31,768	43,563	35,107	46,788	3,225
Contractual	590,023	2,272,297	2,689,289	2,167,859	(104,438)
Capital Outlay	2,178	25,000	-	25,000	-
Transfers Out	-	519,500	192,080	537,920	18,420
Total Expenditures	623,969	2,860,360	2,916,476	2,777,567	(82,793)
Surplus/(Deficit)	491,623	(1,645,770)	(1,561,386)	(368,856)	1,276,914

2024 Budget vs 2023 Estimate



Facility Repair and Replacement Fund Revenue Line Item Budget

Revenues	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Charges for Service					
480335 - FRRF Charges	984,937	1,193,810	1,193,810	1,814,470	620,660
480345 - Architecture/Contingency Charges	116,507	-	-	408,521	408,521
Total Charges for Service	1,101,444	1,193,810	1,193,810	2,222,991	1,029,181
Investment Income					
460110 - Interest - Savings	910	180	280	120	(60)
460120 - Interest - Investment	13,238	20,600	161,000	185,600	165,000
Total Investment Income	14,148	20,780	161,280	185,720	164,940
Total FRRF Revenues	1,115,592	1,214,590	1,355,090	2,408,711	1,194,121

Facility Repair and Replacement Fund Expenditure Line Item Budget

FRRF	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Personnel					
511110 - Regular Salaries	24,127	34,415	27,015	36,187	1,772
512110 - Deferred Comp	5	263	278	534	271
512120 - Auto Allowance	5	300	300	600	300
514110 - FICA Payments	1,731	2,645	2,120	2,750	105
514210 - IMRF Payments	2,335	2,563	2,017	2,783	220
514410 - Health Insurance	3,565	3,377	3,377	3,934	557
Total Personnel	31,768	43,563	35,107	46,788	3,225
Contractual					
521130 - Architectural Services	100,577	163,418	178,154	408,521	245,103
521205 - Finance & Accounting Services	-	-	-	21,688	21,688
522215 - Building Repairs	489,446	2,108,879	2,511,135	1,737,650	(371,229)
Total Contractual	590,023	2,272,297	2,689,289	2,167,859	(104,438)
Capital Outlay					
550040 - Building Improvements	2,178	25,000	-	25,000	-
Total Capital Outlay	2,178	25,000	-	25,000	-
Transfers Out					
590410 - Transfer To Cap Project Fund	-	519,500	192,080	537,920	18,420
Total Transfers Out	-	519,500	192,080	537,920	18,420
Total FRRF Expenditures	623,969	2,860,360	2,916,476	2,777,567	(82,793)

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 2024 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	2023 Budget	2024 Budget
	\$1,193,810	\$2,222,991

Accounts for the annual charges for service that are calculated by department based on the accumulated reserve needs per asset. The 2024 charges have increased primarily due to major projects for the water pump stations and the addition of the History Center. Through a service agreement with the nonprofit Glenview History Center and the Glenview Public Library, the Village will be providing maintenance and ongoing upkeep of the Farmhouse Museum and Hibbard Library at 1121 Waukegan Road, like what currently occurs at other Village facilities.

Investment Income

Interest – Savings 460110	2023 Budget	2024 Budget
	\$180	\$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.

Interest – Investment 460120	2023 Budget	2024 Budget
	\$20,600	\$185,600

Accounts for interest income for the investments of certificates of deposits, treasuries and securities through PMA, Inc. and Illinois Funds. Rates have continuously increased throughout 2023 and the original 2023 budget did not take this into account.

Expenditures

Personnel

Regular Salaries 511110	2023 Budget	2024 Budget
	\$34,415	\$36,187

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	2023 Budget	2024 Budget
	\$263	\$534

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	2023 Budget	2024 Budget
	\$300	\$600

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	2023 Budget	2024 Budget
	\$2,645	\$2,750

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

IMRF Payments 514210	2023 Budget	2024 Budget
	\$2,563	\$2,783

Accounts for the employer’s share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions related to the salaries. The 2024 employer rate is 7.58% of IMRF wages. The 2024 rate is 2.57% higher than the 2023 rate of 7.39%.

Health Insurance 514410	2023 Budget	2024 Budget
	\$3,377	\$3,934

Accounts for the employer portion of the Health Insurance coverage for eligible participants. The Village offers employees choices between two plans which include an HMO option and a PPO option. For 2024, the HMO rates are increasing 9.44% and the PPO rates are increasing 10.35%.

Contractual

Architectural Services 521130	2023 Budget	2024 Budget
	\$163,418	\$408,521

Accounts for architectural and engineering (A&E) service fees for projects to be constructed in 2024 and 2025. This account is calculated at 8% construction administration for the current year (2024) and 10% of design costs for the following construction year (2025). This equates to \$269,508 in construction design costs (for 2025 projects) and \$139,013 in construction administration costs for 2024. The tables below indicate the FRRF projects scheduled for 2024 and 2025 and their corresponding A&E costs:

Building Repairs Project Description	2024 Budget
Laramie Pump Station	
Pump and Motor Control Center (MCC) Replacements (two-year project 2023/2024)	\$558,600
Rugen Senior Pump Station	
Masonry Repair and Pump Replacements (two-year project 2023/2024)	\$726,840
Fire Station 13 & 14 Kitchen Remodels	
Kitchens redone at both stations	\$163,564
History Center	
Exterior work at the historic Farmhouse including siding, trim and window replacement along with west porch replacement, sunroom exterior, doors and a fire alarm upgrade	\$288,646
TOTAL FOR 2024	\$1,737,650
A & E SERVICES (8%) FOR 2024	\$139,013

Building Repairs Project Description	2025 Budget
North Glen Metra Station	
Exterior masonry and bathrooms (potential for METRA reimbursement)	\$222,076
Municipal Center	
Gun range maintenance	\$267,500
Rugen Junior Pump Station	
Roof, windows, concrete walls (membrane) and pump upgrades	\$839,040
West Lake Pump Station	
VFD, MCC and SCADA upgrades	\$1,161,943
Citizens Booster Station	
	\$74,000

VFD and SCADA upgrades	
History Center	
Exterior site work including driveway, walkway and striping along with sanitary and storm sewer repairs	\$130,520
TOTAL FOR 2025	\$2,695,079
A & E SERVICES (10%) FOR 2025	\$269,508

Finance and Accounting Services 521205	2023 Budget	2024 Budget
	\$0	\$21,688

The Village outsourced financial services to Lauterbach & Amen in 2009. The 2024 budget includes comprehensive finance management services with an updated allocation calculated by resource demand across funds. New to the fund in 2024, the budget projects the FRRF allocation being \$21,688.

Building Repairs 522215	2023 Budget	2024 Budget
	\$2,108,879	\$1,737,650

Accounts for the following projects:

Building Repairs Project Description	2024 Budget
Laramie Pump Station	
Pump and Motor Control Center (MCC) Replacements (two-year project 2023/2024)	\$558,600
Rugen Senior Pump Station	
Masonry Repair and Pump Replacements (two-year project 2023/2024)	\$726,840
Fire Station 13 & 14 Kitchen Remodels	
Kitchens redone at both stations	\$163,564
History Center	
Exterior work at the historic Farmhouse including siding, trim and window replacement along with west porch replacement, sunroom exterior, doors and a fire alarm upgrade	\$288,646
TOTAL FOR 2024	\$1,737,650

Laramie Pump Station (\$558,600)

As recommended in the 2022 Water Strategic Plan, pump replacements and Motor Control Center (MCC) replacements are recommended as a Year 1 (2023/2024) 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 extend this pump station's service life and use.

Rugen Senior Pump Station (\$726,840)

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. 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 complete during 2023/2024. Both projects will extend this pump station's service life and use.

Fire Station 13 and 14 Kitchen Remodels (\$163,564)

The kitchens at both Fire Station 13 and 14 are in need of repair. These projects were recommended as part of a 2019 Architectural Assessment for completion in 2024. Both projects are now under design by a continuing service Architect.

Glenview History Center (\$288,646)

A recently completed facility assessment looked at the short- and long-term needs for the History Center buildings and grounds. A project for immediate needs was approved in 2023 and 2024 focuses on the exterior facility needs at the historic Farmhouse. Projects include siding, trim and fascia replacement, window, west porch and door replacements along with sunroom repairs and an upgrade to the fire alarm system.

Capital Outlay

Building Improvements 550040	2023 Budget	2024 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 2024.

Project Description	2024 Budget
Unplanned/Emergency Replacements	\$25,000

Transfers Out

Transfer to Cap Project Fund 590410	2023 Budget	2024 Budget
	\$519,500	\$537,920

This transfer accounts for accumulated funds in FRRF being transferred to the Capital Projects Fund 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 2024 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 2025.

Special Tax Allocation Fund

The former Glenview Naval Air Station closed in 1995 and was redeveloped by the Village of Glenview. The redevelopment is called The Glen, and the Special Tax Allocation Fund (STAF) was the primary fund used to account for its annual revenues and expenditures. The project established a Tax Increment Financing (TIF) district, which was closed on December 31, 2021.

The largest revenue source was incremental property taxes which is now directed to the individual taxing jurisdictions including the Village of Glenview. The other revenues and expenditures previously accounted for in this fund were evaluated and were either eliminated or absorbed by the Village of Glenview Corporate Fund in 2022.

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

The 2024 budget includes investment income of \$356,000 and costs of \$520,000 for professional services (\$20,000) and potential property tax refunds (\$500,000), as referenced above. All projects budgeted in 2023 were completed.

Special Tax Allocation Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Taxes	(150,213)	-	-	-	-
Intergovernmental	152,493	-	-	-	-
Investment Income	155,288	93,060	383,000	356,000	262,940
Total Revenues	157,568	93,060	383,000	356,000	262,940
Expenditures					
Contractual	5,521,176	85,004	141,937	20,000	(65,004)
Commodities	12,500	-	-	-	-
Other Charges	32,886	-	-	500,000	500,000
Capital Outlay	364,301	220,569	120,330	-	(220,569)
Capital Projects	3,232,943	1,371,913	1,791,905	-	(1,371,913)
Total Expenditures	9,163,806	1,677,486	2,054,172	520,000	(1,157,486)
Surplus/(Deficit)	(9,006,238)	(1,584,426)	(1,671,172)	(164,000)	1,420,426

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Waukegan/Golf TIF Fund

On December 11, 2012, the Village of Glenview (“Village”) approved a Memorandum of Understanding (“MOU”) with Regency Centers (“Regency”) regarding redevelopment of the former Avon/Baker Development property: a 20.98-acre parcel located at 1601 Overlook Drive and 3 Waukegan Road in Glenview. Regency, a national shopping center developer, proposed and subsequently built a 75,429 square foot Mariano’s Fresh Market grocery store, 15,289 square feet of inline retail, an 8,554 square foot retail outlet building, and a 3,689 square foot Glenview Bank & Trust building. Regency partnered with Focus Development who constructed a 238-unit apartment building called The Reserve on the northern portion of the site.

Regency requested assistance from the Village as extraordinary off-site infrastructure improvements were needed, most of which were roadway and traffic signal improvements on Waukegan Road and the Waukegan/Golf intersection to address current and projected traffic. In accordance with a redevelopment agreement, the Village funded \$3,500,000 of the off-site infrastructure costs by taking the appropriate steps to establish a redevelopment project area, a redevelopment plan, and tax increment financing pursuant to the Illinois Tax Increment Financing Act (65 ILCS 5/11-74.4) (the “Act”).

Ordinances required to establish the Waukegan Road/Golf Road Tax Increment Finance (“TIF”)

District were approved at the Board of Trustees meeting on April 16, 2013:

- a) An Ordinance of the Village of Glenview, Cook County, Illinois, approving a Tax Increment Redevelopment Plan and Redevelopment Project for the Waukegan Road/Golf Road Redevelopment Project Area.
- b) An Ordinance of the Village of Glenview, Cook County, Illinois, Designating the Waukegan Road/Golf Road Redevelopment Project Area a Redevelopment Project Area Pursuant to the Tax Increment Allocation Redevelopment Act.
- c) An Ordinance of the Village of Glenview, Cook County, Illinois, Adopting Tax Increment Allocation Financing for the Waukegan Road/Golf Road Redevelopment Project Area.

It is anticipated that this TIF will close at the end of 2023 as planned, following the last debt service payment made in 2023; therefore, the 2024 budget only includes investment income and expenses for professional services and potential property tax refunds ordered by Cook County post-closure for the tax years that this TIF was open.

Waukegan/Golf TIF Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Taxes	2,678,361	2,674,563	2,674,563	-	(2,674,563)
Investment Income	27,238	26,640	114,204	109,392	82,752
Total Revenues	2,705,599	2,701,203	2,788,767	109,392	(2,591,811)
Expenditures					
Personnel	9,897	9,665	9,665	-	(9,665)
Contractual	193,834	472,014	470,014	20,000	(452,014)
Other Charges	3,285,030	3,578,406	3,578,406	100,000	(3,478,406)
Total Expenditures	3,488,761	4,060,085	4,058,085	120,000	(3,940,085)
Surplus/(Deficit)	(783,162)	(1,358,882)	(1,269,318)	(10,608)	1,348,274

Revenues

Investment Income

Interest – Savings 460110	2023 Budget	2024 Budget
	\$2,640	\$1,392

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 2024 budget is \$1,392.

Interest – Investment 460120	2023 Budget	2024 Budget
	\$24,000	\$108,000

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Interest from the Cook County Treasurer (property taxes) is also recorded to this account. Rates have continuously increased throughout 2023 and the original 2023 budget did not take this into account. Based on the anticipated interest rates and investable funds, the Village’s 2024 budget is \$108,000.

Expenditures

Contractual Expenditures

Other Professional Services 521290	2023 Budget	2024 Budget
	\$10,000	\$20,000

The 2024 budget is for professional services related to the administration of the fund.

Other Charges

Refund Property Tax 540260	2023 Budget	2024 Budget
	\$2,873,856	\$100,000

The 2023 budget includes the Property Tax Surplus refund for FY2022 paid in 2023. The 2024 budget includes an estimated amount of \$100,000 for potential Property Tax Refunds ordered by Cook County for tax years when the TIF was open but paid/refunded after the TIF closure.

Police Special Fund

The Police Special Fund is used to account for funds received through the forfeiture of assets as directed by the State of Illinois court system. Direction on the use of these funds is controlled by state statutes. In general, resources are used based upon the type of crime that led to the court-ordered forfeiture of assets. The 2024 budget includes funds for training that qualifies under forfeiture guidelines.

Police Special Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Investment Income	80	-	91	91	91
Other Revenues	8,377	-	-	-	-
Total Revenues	8,457	-	91	91	91
Expenditures					
Other Charges	-	5,650	5,650	5,650	-
Capital Outlay	829	-	-	-	-
Total Expenditures	829	5,650	5,650	5,650	-
Surplus/(Deficit)	7,628	(5,650)	(5,559)	(5,559)	91

Foreign Fire Fund

The Foreign Fire Fund was established in 2002 in accordance with state statute 65 ILCS 5/11-10-2. Per this statute, the revenues accounted for in this fund are restricted for use by direction of the Foreign Fire Insurance Tax Board. The revenues are derived from a 2% charge on the premiums received from companies that are not incorporated in the State of Illinois, but that are engaged in providing fire insurance within the Village. Expenditures approved by the Foreign Fire Insurance Tax Board must benefit everyone within the Fire Department. The funds will be utilized as required to assist the Fire Department in continuing to deliver its high standard of service.

Foreign Fire Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Investment Income	621	-	604	540	540
Other Revenues	163,568	140,000	150,000	150,000	10,000
Total Revenues	164,189	140,000	150,604	150,540	10,540
Expenditures					
Contractual	33,757	23,010	24,000	26,400	3,390
Commodities	92,611	118,000	88,000	143,000	25,000
Total Expenditures	126,367	141,010	112,000	169,400	28,390
Surplus/(Deficit)	37,822	(1,010)	38,604	(18,860)	(17,850)

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 2024 is the final payment. The 2013A debt amount is funded from Corporate Fund revenues. The Corporate Purpose Bonds Fund records the debt service payments.

Corporate Purpose Bonds Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Investment Income	1,277	660	9,405	8,700	8,040
Transfers In	2,314,260	2,235,732	2,235,732	2,281,855	46,123
Total Revenues	2,315,537	2,236,392	2,245,137	2,290,555	54,163
Expenditures					
Contractual	440	575	575	576	1
Other Charges	2,219,833	2,237,232	2,237,232	2,231,082	(6,150)
Transfers Out	171	-	-	-	-
Total Expenditures	2,220,444	2,237,807	2,237,807	2,231,658	(6,149)
Surplus/(Deficit)	95,093	(1,415)	7,330	58,897	60,312

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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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Investment Income	(13,313,417)	8,230,000	11,876,474	8,230,000	-
Other Revenues	865,423	810,000	820,196	980,000	170,000
Contributions & Transfers	3,917,252	3,970,000	3,814,106	4,291,454	321,454
Total Revenues	(8,530,742)	13,010,000	16,510,776	13,501,454	491,454
Expenditures					
Personnel	6,492,515	7,205,700	6,730,126	6,980,000	(225,700)
Contractual	141,573	190,100	210,491	223,400	33,300
Total Expenditures	6,634,088	7,395,800	6,940,617	7,203,400	(192,400)
Surplus/(Deficit)	(15,164,830)	5,614,200	9,570,159	6,298,054	683,854

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Investment Income	(19,213,408)	8,230,000	11,162,109	7,130,000	(1,100,000)
Other Revenues	1,086,276	1,260,000	910,933	940,000	(320,000)
Contributions & Transfers	5,913,049	5,656,805	5,122,859	5,836,143	179,338
Total Revenues	(12,214,083)	15,146,805	17,195,901	13,906,143	(1,240,662)
Expenditures					
Personnel	8,421,961	8,692,000	8,588,944	8,875,000	183,000
Contractual	174,280	198,300	178,767	188,500	(9,800)
Total Expenditures	8,596,241	8,890,300	8,767,711	9,063,500	173,200
Surplus/(Deficit)	(20,810,324)	6,256,505	8,428,190	4,842,643	(1,413,862)

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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Investment Income	51,355	5,360	284,330	279,880	274,520
Other Revenues	-	-	-	-	-
Total Revenues	51,355	5,360	284,330	279,880	274,520
Expenditures					
Transfers Out	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Surplus/(Deficit)	51,355	5,360	284,330	279,880	274,520

Special Service Area Fund

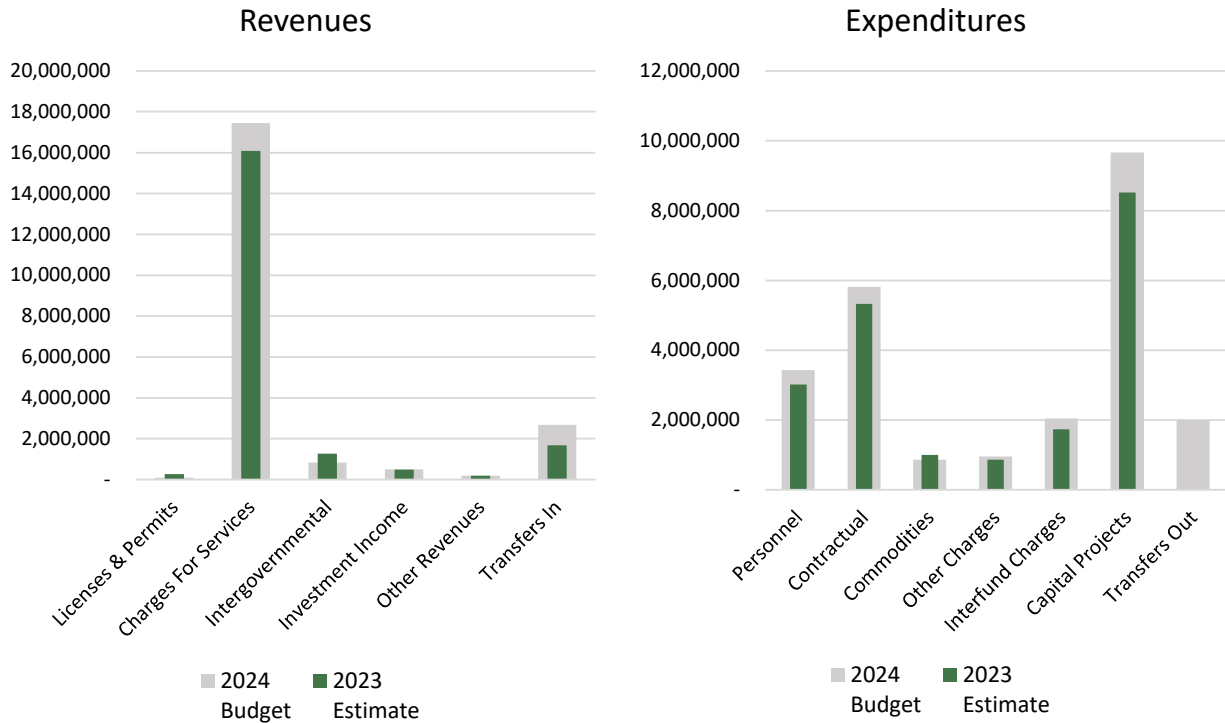
Special Service Area debt issues are not obligations of the Village because they are secured by the levy of taxes on the real property within the Special Service Area. The Village is not liable for repayment, but acts as the agent for the property owners in levying and collecting the assessments and 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	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Taxes	283,676	347,758	347,758	382,058	34,300
Investment Income	859	900	970	1,020	120
Total Revenues	284,534	348,658	348,728	383,078	34,420
Expenditures					
Other Charges	188,104	186,652	186,652	182,984	(3,668)
Transfers Out	110,013	147,664	147,664	185,091	37,427
Total Expenditures	298,116	334,316	334,316	368,075	33,759
Surplus/(Deficit)	(13,582)	14,342	14,412	15,003	661

Glenview Water Fund Summary

Glenview Water Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Licenses & Permits	84,713	87,700	262,050	87,700	-
Charges For Services	15,941,329	15,972,159	16,093,058	17,437,041	1,464,882
Intergovernmental	104,100	2,800,000	1,264,932	830,968	(1,969,032)
Investment Income	137,204	88,360	481,030	492,080	403,720
Other Revenues	198,200	226,041	182,300	189,000	(37,041)
Transfers In	765,799	1,669,267	1,669,267	2,681,959	1,012,692
Total Revenues	17,231,345	20,843,527	19,952,637	21,718,748	875,221
Expenditures					
Personnel	2,222,813	3,136,270	3,014,197	3,426,072	289,802
Contractual	5,261,943	5,400,308	5,331,597	5,809,597	409,289
Commodities	838,859	986,120	994,883	863,851	(122,269)
Other Charges	1,647,813	863,521	863,521	956,378	92,857
Interfund Charges	1,123,021	1,736,935	1,735,901	2,047,054	310,119
Capital Projects	3,799,493	10,721,507	8,517,490	9,662,413	(1,059,094)
Transfers Out	-	-	-	2,000,000	2,000,000
Total Expenditures	14,893,942	22,844,661	20,457,589	24,765,365	1,920,704
Surplus/(Deficit)	2,337,403	(2,001,134)	(504,952)	(3,046,617)	(1,045,483)
Ending Cash and Investments	7,720,411	5,719,277	7,215,459	4,168,842	(1,550,435)

2024 Budget vs 2023 Estimate



Glenview Water Fund Revenue Line Item Budget

Revenues	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Licenses & Permits					
420330 - Water/Sewer Connection Charges	81,351	85,000	260,000	85,000	-
420335 - Water Meter	2,592	2,000	1,500	2,000	-
420340 - Water Permit	770	700	550	700	-
Total Licenses & Permits	84,713	87,700	262,050	87,700	-
Charges For Services					
440105 - Water Charges	15,875,079	15,956,359	15,972,527	17,396,241	1,439,882
440115 - Water for Construction	54,462	15,000	20,000	40,000	25,000
440120 - Turn on Charge	1,280	800	600	800	-
440425 - Reimbursements	9,174	-	99,931	-	-
480270 - Insurance Recoveries	1,333	-	-	-	-
Total Charges For Services	15,941,329	15,972,159	16,093,058	17,437,041	1,464,882
Intergovernmental Income					
450135 - ARPA Grant Proceeds	104,100	2,800,000	1,264,932	830,968	(1,969,032)
Total Intergovernmental	104,100	2,800,000	1,264,932	830,968	(1,969,032)
Investment Income					
460110 - Interest Savings	3,027	360	1,030	1,080	720
460120 - Interest-Investment	134,178	88,000	480,000	491,000	403,000
Total Investment Income	137,204	88,360	481,030	492,080	403,720
Other Revenues					
470955 - Late Payment Fees	195,861	216,041	180,000	185,000	(31,041)
470999 - Miscellaneous Revenue	2,339	10,000	2,300	4,000	(6,000)
Total Other Revenues	198,200	226,041	182,300	189,000	(37,041)
Transfers In					
490520 - Transfer From Wholesale Water Fund	629,340	1,641,927	1,641,927	2,654,765	1,012,838
490540 - Transfer From Sewer Fund	112,516	-	-	-	-
490755 - Transfer From SSA Fund	23,944	27,340	27,340	27,194	(146)
Total Transfers In	765,799	1,669,267	1,669,267	2,681,959	1,012,692
Total Water Fund Revenues	17,231,345	20,843,527	19,952,637	21,718,748	875,221

Glenview Water Fund Expenditure Line Item Budget

Glenview Water Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Personnel					
511110 - Regular Salaries	1,925,414	2,064,641	1,965,812	2,229,018	164,377
511120 - Part Time Salaries	3,388	3,121	1,819	5,120	1,999
511130 - Temporary/Seasonal Salaries	27,096	59,972	59,972	65,600	5,628
511210 - Overtime Salaries	188,062	212,507	212,507	255,740	43,233
511240 - Longevity Pay	26,429	31,051	29,797	29,458	(1,593)
511270 - Vacation Payout	-	2,500	-	-	(2,500)
511280 - Sick Payout	-	-	-	1,378	1,378
512110 - Deferred Comp	1,837	4,946	5,160	8,900	3,954
512120 - Auto Allowance	1,950	5,436	5,436	9,480	4,044
514110 - FICA Payments	158,516	180,961	170,028	196,412	15,451
514210 - IMRF Payments	206,910	171,126	163,657	191,357	20,231
514212 - Pension Expense - IMRF/GASB 68	(592,317)	-	-	-	-
514213 - GASB 75 OPEB Expense	(103,436)	-	-	-	-
514410 - Health Insurance	376,964	398,009	398,009	431,609	33,600
515700 - Certification Pay	2,000	2,000	2,000	2,000	-
Total Personnel	2,222,813	3,136,270	3,014,197	3,426,072	289,802
Contractual					
521140 - Audit Services	3,312	4,547	4,374	4,288	(259)
521150 - Bank Service Charges	71,038	85,431	72,415	85,431	-
521205 - Finance & Accounting Services	66,304	68,725	67,945	130,127	61,402
521215 - Information Technology Services	38,521	45,596	45,596	43,056	(2,540)
521290 - Other Professional Service	152,039	257,394	246,315	259,304	1,910
521295 - PW Outsourced Svcs & Contract Mgmt	280,959	145,331	102,831	105,800	(39,531)
521540 - Outside Litigation	809	6,450	1,522	6,450	-
522115 - Cell Phone Service & Equipment	8,176	7,860	7,860	8,038	178
522120 - Document Destruction	-	103	103	156	53
522125 - Dues, Memberships, Subscriptions	4,213	3,260	3,260	3,680	420
522145 - Postage	29,102	32,640	32,640	36,739	4,099
522150 - Printing And Publishing	1,256	1,500	1,500	1,500	-
522155 - Rentals	2,061	4,250	4,600	4,600	350
522160 - Software Licensing	62,441	87,756	87,756	100,928	13,172
522170 - Telephone	6,038	7,677	7,677	9,885	2,208
522210 - Building Maintenance	21,983	26,475	26,475	69,850	43,375
522215 - Building Repairs	12,687	13,000	13,000	87,000	74,000
522225 - Electrical Repairs	158	500	500	500	-
522240 - Gas Detector Maintenance	1,070	1,463	1,463	1,494	31
522245 - Grounds Maintenance	4,325	2,276	2,276	2,500	224
522260 - Mechanical Repairs	9,883	13,800	13,800	13,800	-
524025 - East Pump Station Operations	5,657	9,575	9,575	10,054	479
524040 - Pw Disposal Fees	80,383	127,043	127,043	132,385	5,342
524046 - Locates	138,271	122,500	122,500	126,945	4,445
524060 - Supply And Metering	2,226	3,100	3,500	3,500	400
524070 - Water Distribution Costs	420,963	356,289	356,289	310,100	(46,189)
524075 - Water Purchases	3,833,390	3,957,767	3,960,783	4,222,487	264,720
524080 - Pump Station Operations	4,678	8,000	8,000	29,000	21,000
Total Contractual	5,261,943	5,400,308	5,331,597	5,809,597	409,289
Commodities					
531020 - Asphalt	194,031	148,399	151,420	154,534	6,135
531021 - Concrete	140,008	139,572	142,572	146,014	6,442
531025 - Audio Visual Supplies	-	415	415	-	(415)
531030 - Batteries	-	160	160	-	(160)
531060 - Computer Supplies	-	375	375	275	(100)
531070 - Computer/Printer/Copier Toner	1,509	2,125	2,125	2,575	450

Glenview Water Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
531080 - Electronic Eqpt & Supplies	1,527	1,701	1,701	5,852	4,151
531100 - Fuel	-	2,000	2,000	2,000	-
531135 - Limestone	46,656	56,406	56,406	58,094	1,688
531136 - Topsoil	10,203	12,646	12,646	13,011	365
531145 - Natural Gas	18,207	32,649	32,649	15,725	(16,924)
531155 - Operational Supplies	152,678	181,420	191,240	191,989	10,569
531176 - Hydrants	16,298	31,000	31,000	31,000	-
531205 - Safety Equipment	4,555	5,454	5,454	5,454	-
531230 - Uniforms/Shoes	6,337	7,078	-	7,328	250
531235 - Electricity	246,850	362,270	362,270	230,000	(132,270)
535050 - Other Supplies Tools	-	2,450	2,450	-	(2,450)
Total Commodities	838,859	986,120	994,883	863,851	(122,269)
Other Charges					
540031 - Loan Interest	61,505	43,601	43,601	27,643	(15,958)
540110 - Depreciation	1,551,686	-	-	-	-
540195 - Bad Debt Expense	25,729	-	-	-	-
540225 - Loan Principal	-	801,673	801,673	911,375	109,702
540300 - Training	8,893	18,247	18,247	17,360	(887)
Total Other Charges	1,647,813	863,521	863,521	956,378	92,857
Interfund Charges					
560010 - CERF Charges	154,271	184,252	184,252	192,253	8,001
560040 - FRRF Charges	400,171	1,017,501	1,017,501	1,314,438	296,937
560070 - General Liability Insurance	194,115	245,439	245,439	291,471	46,032
560090 - MERF Charges	145,127	139,808	138,774	133,196	(6,612)
560100 - Risk Management Fixed Charges	229,337	149,935	149,935	115,696	(34,239)
Total Interfund Charges	1,123,021	1,736,935	1,735,901	2,047,054	310,119
Capital Projects					
572017 - 2017 Capital Projects	218,532	-	-	-	-
572022 - 2022 Capital Projects	3,580,961	1,300,000	404,758	530,968	(769,032)
572023 - 2023 Capital Projects	-	9,421,507	8,112,732	89,078	(9,332,429)
572024 - 2024 Capital Projects	-	-	-	9,042,367	9,042,367
Total Capital Projects	3,799,493	10,721,507	8,517,490	9,662,413	(1,059,094)
Transfers Out					
590410 - Transfer to Capital Projects Fund	-	-	-	2,000,000	2,000,000
Total Transfers Out	-	-	-	2,000,000	2,000,000
Glenview Water Fund Total	14,893,942	22,844,661	20,457,589	24,765,365	1,920,704

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	2023 Budget	2024 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, as 2023 has a one-time large fee included in the estimates.

	2021	2022	2023 Estimate	2024 Budget
Water Connection Charges	\$133,859	\$81,351	\$260,000	\$85,000
Percentage Change	60.07%	(39.23%)	219.60%	(67.31%)

Water Meter 420335	2023 Budget	2024 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 2024 budget of \$2,000.

Water Permit 420340	2023 Budget	2024 Budget
	\$700	\$700

Accounts for fire hydrant meter permits to provide convenient access to water from fire hydrants to qualified applicants.

Charges for Services

Water Charges 440105	2023 Budget	2024 Budget
	\$15,956,359	\$17,396,241

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					
	2019	2020	2021	2022	2023 Est.	2024 Est.
January	145,607,950	139,713,680	128,781,660	145,301,240	150,767,620	141,616,840
February	136,460,630	124,141,820	172,960,040	129,543,120	124,086,470	142,196,543
March	128,495,920	143,109,600	138,699,390	134,828,220	135,221,940	136,249,850
April	145,726,100	133,947,350	148,729,320	124,331,810	120,365,910	131,142,347
May	151,556,020	128,356,050	211,784,230	176,386,620	202,844,130	197,004,993
June	145,395,490	219,526,030	241,891,960	222,147,020	263,683,460	242,576,147
July	266,700,890	269,796,120	227,142,400	220,686,000	224,483,770	247,355,723
August	236,597,630	286,786,190	264,948,330	257,699,460	245,358,210	279,252,000
September	189,006,140	210,854,460	232,851,650	199,975,550	214,560,553	238,295,917
October	146,545,160	154,907,060	147,734,480	163,048,290	155,229,943	178,587,571
November	145,973,690	136,326,730	142,900,000	137,976,080	139,067,603	162,481,227
December	128,110,700	154,208,420	128,765,590	139,122,010	140,698,673	159,445,424
	1,966,176,320	2,101,673,510	2,187,189,050	2,051,045,420	2,116,368,283	2,256,204,582
Percentage Billed	90.80%	88.50%	90.18%	88.88%	91.29%	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 2022, 2023, and 2024 are detailed in the table below which shows that the goal was met in 2022. In 2024 the fixed component will be 14.29% due to the addition of a new commercial customer half-way through the year that will increase the consumption of water:

Village Water Rates			
Meter Size	2022	2023	2024
1" & smaller – Fixed Rate	\$24.76	\$25.44	\$26.40
1 ½" – Fixed Rate	\$92.59	\$95.13	\$98.70
2" – Fixed Rate	\$193.27	\$198.58	\$206.03

Village Water Rates			
Meter Size	2022	2023	2024
3" – Fixed Rate	\$501.58	\$515.37	\$534.70
4" – Fixed Rate	\$943.24	\$969.18	\$1,005.52
6" – Fixed Rate	\$1,296.47	\$1,332.12	\$1,382.08
8" – Fixed Rate	\$1,584.86	\$1,628.44	\$1,689.51
Consumption Rate (per 1,000 gal)	\$7.08	\$7.29	\$7.51
% Change in Consumption Rates	0.00%	3.00%	3.02%
% of Revenues - Fixed Charge	15.14%	15.01%	14.29%

Water Charges are budgeted to be \$17,396,241 in 2024, which is \$1,423,714 higher than the 2023 estimated revenues. The budgeted amount takes an average of the previous three years' water usage, and adds a new commercial customer beginning July 1st that is expected to use 750,000 gallons of water per day.

Water for Construction 440115	2023 Budget	2024 Budget
	\$15,000	\$40,000

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 \$40,000 in receipts for 2024.

	2021	2022	2023 Estimate	2024 Budget
Water for Construction	\$77,953	\$54,462	\$20,000	\$40,000
Percentage Change	123.61%	(30.13%)	(63.28%)	100.00%

Turn on Charge 440120	2023 Budget	2024 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	2023 Budget	2024 Budget
	\$2,800,000	\$300,000

Accounts for revenue received in prior years from the American Rescue Plan Act (ARPA) to provide economic stimulus for COVID-19 relief, that will be recognized as revenue in 2024.

Investment Income

Interest – Savings 460110	2023 Budget	2024 Budget
	\$360	\$1,080

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 2024 budget is \$1,080.

Interest – Investment 460120	2023 Budget	2024 Budget
	\$88,000	\$491,000

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Rates have continuously increased throughout 2023 and the original 2023 budget did not take this into account. Based on the anticipated interest rates and investable funds, the Village’s 2024 budget is \$491,000.

Other Revenues

Late Payment Fees 470955	2023 Budget	2024 Budget
	\$216,041	\$185,000

Accounts for late fees assessed to water bills that are not paid by the due date. Based on historical fees, the Village is budgeting \$185,000 in 2024.

	2021	2022	2023 Estimate	2024 Budget
Late Payment Fees	\$205,363	\$195,861	\$180,000	\$185,000
Percentage Change	37.64%	(4.63%)	(8.10%)	2.78%

Miscellaneous Revenue 470999	2023 Budget	2024 Budget
	\$10,000	\$4,000

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	2023 Budget	2024 Budget
	\$1,641,927	\$2,654,765

Accounts for a \$654,765 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 2024 budget is up from 2023 due to the planned 2% annual increase. Also accounts for a \$1,000,000 transfer in 2023 and a \$2,000,000 transfer in 2024 from the Wholesale Water Fund to support the approved Water Strategic Plan.

Transfer from SSA Fund 490755	2023 Budget	2024 Budget
	\$27,340	\$27,194

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

Expenditures

Personnel

Regular Salaries 511110	2023 Budget	2024 Budget
	\$2,064,641	\$2,229,018

Accounts for the portion of the salary expense for the full-time positions listed below allocated to the Water Fund. The 2024 budget includes a 3.5% merit pay increase for non-union employees and a 3.0% increase for union positions. The 2024 budget increased due to salary allocation changes for multiple positions, and three new positions (Customer Service Representative, IT Manager, and a Maintenance Equipment Operator) offset by a decrease in two positions, the Executive Assistant and a Field Inspector.

Salary Allocations					
Position	Corporate	Water	Wholesale Water	Sanitary Sewer	Internal Service Funds
Village Manager	75%	10%	10%	5%	-
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	96%	3%	-	1%	-
Customer Service Manager	70%	23%	-	7%	-
Utility Billing Representative	-	90%	-	10%	-
(2) Customer Serv. Rep.	85%	12%	-	3%	-
(3) Customer Serv. Rep.	70%	23%	-	7%	-
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%
Public Works Superintendent	29%	58%	4%	9%	-
(5) PW Supervisor	29%	58%	4%	9%	-
Field Inspector	29%	58%	4%	9%	-
(20) 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%	-	-	-
IT Manager	45%	30%	5%	5%	Ins. & Risk – 15%
Human Resources Manager	50%	15%	-	5%	Ins. & Risk – 30%
Human Resources Generalist	50%	15%	-	5%	Ins. & Risk – 30%

Part-Time Salaries 511120	2023 Budget	2024 Budget
	\$3,121	\$5,120

Accounts for a portion of the salary expense for one part-time Customer Service Representative. The 2024 budget includes a 3.5% merit increase. Additionally, salary allocations were adjusted causing an increase to the 2024 budget when compared to the 2023 budget.

Temporary/Seasonal Salaries 511130	2023 Budget	2024 Budget
	\$59,972	\$65,600

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	2023 Budget	2024 Budget
	\$212,507	\$255,740

Accounts for a portion of the overtime salary expense for non-exempt personnel allocated to the Water Fund. The 2024 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 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. The 2024 budget increase stems from an allocation adjustment: 29% to the Corporate Fund, 58% to the Water Fund, 4% to the Wholesale Water Fund, and 9% to the Sanitary Sewer Fund.

Longevity Pay 511240	2023 Budget	2024 Budget
	\$31,051	\$29,458

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 (9 employees). Longevity amounts are included in union contracts and the employee handbook at a specific point in time and are increased annually based on the annual September change in CPI. The estimated change in CPI is 1.7% based on current trends. Longevity is allocated across funds in the same proportions as regular salaries. The 2024 budget decreased due to less eligible employees compared to 2023.

Vacation Payout 511270	2023 Budget	2024 Budget
	\$2,500	\$0

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 2024 budget is based on review of program participation in prior years.

Sick Payout 511280	2023 Budget	2024 Budget
	\$0	\$1,378

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. In 2024, the Village is

implementing a new sick time payout plan. Expenditures are anticipated to increase as a result of this new program, however, the program will significantly reduce the Village’s end of service sick leave payout liability.

Deferred Compensation 512110	2023 Budget	2024 Budget
	\$4,946	\$8,900

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 2024 budget is up from the 2023 budget due to salary increases and changes in salary allocations.

Auto Allowance 512120	2023 Budget	2024 Budget
	\$5,436	\$9,480

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 2024 budget is up from the 2023 budget due to changes in salary allocations.

FICA Payments 514110	2023 Budget	2024 Budget
	\$180,961	\$196,412

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 payout, deferred compensation and auto allowance). The 2024 budget increased due to salary increases, changes in salary allocations, and an increase in the number of positions allocated to the Water Fund.

IMRF Payments 514210	2023 Budget	2024 Budget
	\$171,126	\$191,357

Accounts for a portion of the employer’s share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2024 employer rate is 7.58% of IMRF wages which include salaries, OT wages, vacation and sick payout, longevity and deferred compensation. The 2024 rate is only 2.57% higher than the 2023 rate of 7.39%. The 2024 budget increased due to the rate increase combined with salary increases, changes in salary allocations, and an increase in the number of positions allocated to the Water Fund.

Health Insurance 514410	2023 Budget	2024 Budget
	\$398,009	\$431,609

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. For 2024, HMO rates are increasing 9.44% and PPO rates are increasing 10.35%. The 2024 budget is slightly higher than 2023 due to the rate increases.

Certification Pay 515700	2023 Budget	2024 Budget
	\$2,000	\$2,000

Accounts for the certification pay for employees maintaining a water license. The 2024 budget is based on a three-year average and remains flat with the previous year's budget.

Contractual

Audit Services 521140	2023 Budget	2024 Budget
	\$4,547	\$4,288

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). With the anticipated 12/31/2023 closure of the Waukegan/Golf TIF, charges for the annual TIF Compliance Report and Continuing Debt Disclosure services are allocated to the Corporate Fund starting in 2024. The 2024 budget is detailed below.

Allocations: Baker Tilly: Corporate Fund 88%, Corporate Commuter Parking 1%, Water Fund 6% Wholesale Water Fund 3%, Sewer Fund 2% OPEB: Corporate Fund 82%, Water Fund 15%, Sewer Fund 3% Continuing Debt Disclosure Annual Report: Corporate Fund 25%, Debt Service Fund 50%, Library Debt Service 25%	Water Fund Allocation	Total Cost	Water Fund Cost
Audit Services (Baker Tilly)	6.00%	56,604	3,396
GATA Grant Audit Services (Baker Tilly)	6.00%	1,484	89
Single Audit Services/Federal Grant (Baker Tilly)	6.00%	6,042	363
State of IL Comptroller's Report (Baker Tilly)	6.00%	1,696	102
Other Post-Employment Benefits - Full Valuation (Actuary)	15.00%	2,250	338
Continuing Debt Disclosure Annual Report (Piper Sandler)	0.00%	1,150	0
TIF Compliance Report-Waukegan/Golf TIF (Baker Tilly)	0.00%	1,272	0
TOTAL		\$70,498	\$4,288

Bank Service Charges 521150	2023 Budget	2024 Budget
	\$85,431	\$85,431

The Village provides various payment methods to give citizens a range of options for utility billing, commuter parking permits (Epay used only for this), building permits, Police issued local ordinance violations, 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. The new ambulance billing company that started in 2023 does not accept credit cards so no longer fees on that payment type. Persolvent (for LAMA payments) is within the Community Development budget.

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

Bank Service Charges	Water Fund Allocation	Total Cost	Water Fund Cost
American Express	65%	\$12,117	\$7,876
Credit cards (Visa, Mastercard, Discover)	65%	\$115,088	\$74,808
Vanco E-check processing	83%	\$3,310	\$2,747
TOTAL		\$130,515	\$85,431

Finance & Accounting Services 521205	2023 Budget	2024 Budget
	\$68,725	\$130,127

The Village outsourced financial services to Lauterbach & Amen in 2009. The 2024 budget includes comprehensive finance management services with an updated allocation calculated by resource demand across funds. As a result of the changes in services and allocation in 2024, the budget projects the Water Fund allocation being \$130,127.

Information Technology Services 521215	2023 Budget	2024 Budget
	\$45,596	\$43,056

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 2024 IT Budget includes the IT services contract, management of unanticipated security events, special IT projects, storage, and Azure services for use of cloud-based, Software as a Solution (Saas) programs.

Technology Fund Allocation	
Corporate Fund -IT	93.25%
Water Fund	5.00%
Sanitary Fund	1.00%
Corporate Fund - Commuter Fund	0.75%

Information Technology	Water Fund Allocation	Total Cost	Water Fund Cost
<i>The IT Contract expired in 2023 and required renegotiation. The Village decided to remove itself from the Government Information Technology Consortium (GovITC). The Village hired a full-time IT manager to oversee the outsourced IT staff and manage strategic planning.</i>	5%	\$861,117	\$43,056

Other Professional Services 521290	2023 Budget	2024 Budget
	\$257,394	\$259,304

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.

Description	Allocation	Cost	Amount
Document Scanning Contract	5%	\$6,853	\$343
Wiring Contract - Electrical wiring for IT	5%	\$10,000	\$500
Microwave Link Maintenance	5%	\$10,000	\$500
Network Penetration Testing	5%	\$20,000	\$1,000
Utility Billing Mail and Bill Print Services	83%	\$22,000	\$18,260
Leak alert mailers thru WaterSmart	83%	\$3,096	\$2,570
Return Envelopes for Water Billing (size #9)	83%	\$350	\$291
Envelopes for Misc. Water Use (size #10)	80%	\$700	\$560

Description	Allocation	Cost	Amount
Third Party Consultants for Interface Between Softwares	83%	\$3300	\$2,740
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 & Updates	100%	\$14,100	\$14,100
Cross connection services (contractual agreement)	100%	\$59,303	\$59,303
Large meter testing (contractual agreement)	77%	\$22,939	\$17,663
Lead Service Line Program	100%	\$60,000	\$60,000
Resident Requested Lead Testing	100%	\$5,000	\$5,000
	TOTAL		\$259,304

Public Works Outsourced Services, Contract Management & Engineering Services 521295	2023 Budget	2024 Budget
	\$145,331	\$105,800

Accounts for the outsourced professional services under the Baxter Woodman contract to perform the services below. The first table shows how services are allocated across funds. The second table shows the detail of what is allocated to the Water Fund. The budget from 2024 removes the allocation of the Project Management/Grant Coordinator from the Enterprise funds, to 100% Corporate.

Public Works Outsourced Management Fund Allocation Table

	Corporate	Water	Sanitary	Wholesale Water	2024 Budget
Contract Management	(29%) \$19,998	(58%) \$39,999	(9%) \$6,208	(4%) \$2,759	\$68,964
Water Operation Services	-	(80%) \$65,801	-	(20%) \$16,450	\$82,251
Total Cost	\$19,998	\$105,800	\$6,208	\$19,209	\$151,215

Outsourced Management Water Fund Detail

Description	Unit Measure	Qty	Unit Cost	Total Cost	Water Fund Cost
Contract management for routine monthly maintenance	Monthly	12	\$5,747	\$68,964	\$39,999
Water Operator	Hourly	481	\$171	\$82,251	\$65,801
			TOTAL	\$151,215	\$105,800

Outside Litigation 521540	2023 Budget	2024 Budget
	\$6,450	\$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 2024 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	2023 Budget	2024 Budget
	\$7,860	\$8,038

The FY 2024 budget of \$8,038 for cell phones and equipment is based on the fiscal year 2023 projection. The charges are allocated across funds based on general technology resource demands. The Water Fund allocation is 5%. Increases in cell phone services are largely based on greater demand for cellular service including increases for Police Squad car videos

Cell Phone Service	2023 Budget	2024 Budget
Cellular service for phones and field computers (Verizon)	\$7,300	\$7,500
Cellular emergency phones and Board Epacket service (AT&T)	\$500	\$480
Payphone service at depot stations (Pacific Telemanagement)	\$60	\$58
TOTAL	\$7,860	\$8,038

Document Destruction 522120	2023 Budget	2024 Budget
	\$103	\$156

The FY 2024 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 \$103 of the total budget.

Also included in this line item is shredding/disposal of the paper bins from the Village Manager’s Office, Resolution Center, and Development Center. There are four total bins among the three office spaces, and the cost to have Groot travel to Village Hall and dispose of the waste is approximately \$350 per trip. Staff estimates that on an annual basis, typically three trips are needed, for a total of \$1,050. The Water Fund’s portion is 5% or \$53.

Dues, Memberships, Subscriptions 522125	2023 Budget	2024 Budget
	\$3,260	\$3,680

Description	Amount
American Water Works Association (AWWA) Department Membership	\$3,600
Water Operator Certification	\$80
TOTAL	\$3,680

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.

Postage 522145	2023 Budget	2024 Budget
	\$32,640	\$36,739

Accounts for \$32,566 (83%) of the total postage cost of \$39,236 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 (\$570 for the Village’s postage machine lease, \$117 for the postage machine supplies and \$3,486 for postage).

Printing and Publishing 522150	2023 Budget	2024 Budget
	\$1,500	\$1,500

Accounts for the cost of printing and publishing lead hangers, door tag notifications, meter tickets, and maps. Staff estimates 2024 expenditures will be \$1,500, consistent with the 2023 budget and based on a three-year average.

Rentals 522155	2023 Budget	2024 Budget
	\$4,250	\$4,600

Accounts for the Metra easement rental for the Right-of-way along Depot street in the CBD and as-needed equipment rentals. The 2024 budget is based on a three-year average.

Software Licensing 522160	2023 Budget	2024 Budget
	\$87,756	\$100,928

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 Tyler cashiering software is charged based on approximate usage.

The FY 2024 software budget includes ongoing support of MUNIS SaaS (Software as a Service); telephones; police ALJ software; and O365. The 2024 Budget plans for moving Tyler Public Safety Software to the cloud, and for off-site data storage. Additionally, staff has budgeted 7% increases for core software packages such as MUNIS, O365, and Talentspace (SABA performance tracking software). Tyler Cashiering is broken out separately as it is used for billing purposes and connects Munis with Incode software for accepting Water and Sewer Payments as-well-as payments received for fines related to local adjudication.

The General Village-Wide software allocation is generally 5% of the total. In the case of the Water fund, there are some software charged at a larger amount such as Core & Main, and WaterSmart (83% Water Fund, 17% Sewer Fund).

Description	Water Fund Allocation	Total Cost	Water Fund Cost
General Village-wide Software	Varies	\$493,735	\$22,050
Geographic System Information (GIS) Software – GISSW	5%	\$4,300	\$215
Tyler Munis Software – MUNSW	Varies	\$118,549	\$19,845
Public Works Software – PWSW	2%	\$17,104	\$342
Timekeeping Software – TIME	4%	\$18,408	\$736
Tyler Cashiering Software	60%	\$8,783	\$5,270
WaterSmart software	83%	\$24,060	\$19,970
Core & Main Software	100%	\$32,500	\$32,500
		TOTAL	\$100,928

Telephone 522170	2023 Budget	2024 Budget
	\$7,677	\$9,885

The FY 2024 budget for general telephone service, cable, and fiber connection charges is for the Village and its Dispatch partners. The budget was projected based on the projection of FY 2023 expenditures. The charges are allocated across funds based on general technology resource demands. The total FY 2024 budget is \$396,802 of which \$9,885 is supported by the Water Fund.

Building Maintenance 522210	2023 Budget	2024 Budget
	\$26,475	\$69,850

The 2024 budget accounts for the Keri Key Card system upgrade for all four pump stations to allow better security and controlled access, and the maintenance costs of Village-owned facilities including but not limited to the following:

Description	Contractor	Contract Term	Unit Measure	2023 Budget	2024 Budget
Backflow Testing and Repairs	DeFranco Plumbing	2023-2024	Annual	\$1,500	\$1,500
Custodial Services (5% of contract)	Advanced Cleaning	2023-2024	Monthly	\$11,845	\$12,100
Fire Protection	Fox Valley	Quoted Annually	Annual	\$1,700	\$2,000
Generator Preventative Maintenance (30% of contract)	Midwest Power	2022-2025	Monthly	\$10,830	\$11,500
Pump Inspection	N/A	N/A	Annual	\$600	\$750
Keri System Upgrade	Malko	Proposal	Annual	-	\$42,000
TOTAL				\$26,475	\$69,850

Building Repairs 522215	2023 Budget	2024 Budget
	\$13,000	\$87,000

Based on an assessment done in 2023 for work to be done in upcoming years. Accounts for repairs at pump station facilities, including interconnect pump station valve repairs as well influent actuator pump repairs and monitor replacements.

Electrical Repairs 522225	2023 Budget	2024 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 2024 expenditures to remain flat with the previous year's budget.

Gas Detector Maintenance & Repairs 522240	2023 Budget	2024 Budget
	\$1,463	\$1,463

Accounts for payments for gas meter maintenance at the Village's East and West pumps. The 2024 budget remains flat with the previous year's budget based on a three-year average and allocations between the Water, Sanitary and Wholesale Funds.

Grounds Maintenance 522245	2023 Budget	2024 Budget
	\$2,276	\$2,500

Accounts for fence repairs as a result of water system maintenance. The 2024 budget is based on a three-year average and a 5% allocation.

Mechanical Repairs 522260	2023 Budget	2024 Budget
	\$13,800	\$13,800

Accounts for as needed repairs and to HVAC equipment, generators, and boilers. Based on a three-year average, staff estimates 2024 expenditures will be \$13,800.

East Pump Station Operations 524025	2023 Budget	2024 Budget
	\$9,575	\$9,575

Accounts for the following services related to the East Pump Station. The 2024 budget is based on the three-year average, contractual rates and allocations between the Water and Wholesale Funds. The budget amount remains flat with the previous year's budget.

Service	2023 Budget	2024 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	2023 Budget	2024 Budget
	\$127,043	\$132,475

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	\$304	\$182,500	\$36,500	\$127,750	\$18,250
Hauling of spoil- asphalt	Tons	27 tons	\$250	\$6,750	\$1,350	\$4,725	\$675
Hauling from Street Sweeping & Garbage Disposal	Average cost	12 pick-ups	\$2,167	\$26,000	\$26,000	\$0	\$0
TOTAL				\$215,250	\$63,850	\$132,475	\$18,925

Locates 524046	2023 Budget	2024 Budget
	\$122,500	\$126,945

Locate Subscription

Accounts for the cost associated with locating underground utilities prior to digging or excavating. The 2024 budget is based on an annual subscription with JULIE locates.

Locates Subscription Fund Allocation table	
Corporate (20%)	\$1,750
Water (50%)	\$4,375
Sanitary (20%)	\$1,750
Wholesale (10%)	\$875
2024 Budget	\$8,750

Locate Services

Accounts for utility locating services performed by a contractor. The estimated annual cost is \$122,570 for the Water Fund.

Locates Services Fund Allocation table	
Corporate (20%)	\$49,028
Water (50%)	\$122,570
Sanitary (20%)	\$49,028
Wholesale (10%)	\$24,514
2024 Budget	\$245,140

Supply & Metering 524060	2023 Budget	2024 Budget
	\$3,100	\$3,500

Accounts for repair service and maintenance of large meters. The 2024 budget is based on a three-year average.

Water Distribution Costs 524070	2023 Budget	2024 Budget
	\$356,289	\$310,100

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). The 2024 budget decrease can be attributed to the decrease in the 24/7 Leak Detection Monitoring Program.

<u>Service</u>	2023 Budget	2024 Budget
Hydrant painting	\$43,000	\$44,600
Leak detection contract (full system leak detection and survey services)	\$20,807	\$22,500
As needed leak detection services outside of contract	\$5,000	\$5,000
24/7 Leak Detection Monitoring	\$67,500	\$15,000
Contractor assistance to repair emergency water main breaks	\$142,800	\$143,000
Hydrant flushing	\$38,468	\$40,000
Valve exercising	\$38,714	\$40,000
TOTAL	\$356,289	\$310,100

Water Purchases 524075	2023 Budget	2024 Budget
	\$3,957,767	\$4,222,487

Accounts for an estimate of 2,256,205 units (1,000 gallons) of water which is a three-year average of water gallons purchased, plus the addition of a new commercial customer in July 2024 that is estimated to use 750,000 gallons of water per day, at \$1.87 to be purchased from the Village of Wilmette for Glenview’s customers.

Pump Station Operations 524080	2023 Budget	2024 Budget
	\$8,000	\$29,000

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 (\$8,000). The 2024 budget also includes the replacement of the variable frequency drive (VFD) at West Lake Pump Station (\$20,000).

Commodities

Asphalt 531020	2023 Budget	2024 Budget
	\$148,399	\$154,534

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 2024 asphalt budget to increase in accordance with the previous year’s budget numbers due to factors affecting supply and demand.

Asphalt Fund Allocation Table				
	Corporate	Water	Sanitary	2024 Budget
Hot patch- binder	\$991	\$1,982	\$331	\$3,304
Hot patch - surface	\$1,566	\$3,132	\$522	\$5,220
Cold patch	\$14,280	\$21,420	-	\$35,700
Total cost	\$16,837	\$26,534	\$853	\$44,224

Hot Patch – Binder (60% Water)			
	Tons	Unit Cost	Total
2017	361	\$43	\$15,552
2018	390	\$50	\$19,500
2019	250	\$47	\$11,750
2020	120	\$47	\$5,640
2021	60	\$47	\$2,820
2022	59	\$48	\$2,832
2023	59	\$55	\$3,245
2024	59	\$56	\$3,304

Hot Patch – Surface (60% Water)			
	Tons	Unit Cost	Total
2017	634	\$47	\$29,798
2018	585	\$54	\$31,590
2019	350	\$50	\$17,500
2020	180	\$50	\$9,000
2021	90	\$50	\$4,500
2022	87	\$52	\$4,524
2023	87	\$60	\$5,220
2024	87	\$60	\$5,220

Cold Patch (60% Water)			
	Tons	Unit Cost	Total
2017	230	\$122	\$28,060
2018	237	\$135	\$31,995
2019	200	\$144	\$28,800
2020	210	\$144	\$30,240
2021	210	\$144	\$30,240
2022	229	\$132	\$30,228
2023	230	\$140	\$32,200
2024	210	\$175	\$35,750

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 \$128,000 for the Water Fund.

Asphalt Repair Services Fund Allocation table	
Corporate (30%)	\$64,000
Water (60%)	\$128,000
Sanitary (10%)	\$21,333
2024 Budget	\$213,333

Concrete 531021	2023 Budget	2024 Budget
	\$139,572	\$146,014

Accounts for contractual services to repair and replace concrete related to public property. The 2024 budget increase can be attributed to contractual increases stemming from factors affecting supply and demand.

Concrete Repair Fund Allocation Table

	Corporate (65%)	Water (32%)	Sanitary (3%)	2024 Budget
Sidewalk	\$98,292	\$48,390	\$4,537	\$151,219
Curb	\$32,068	\$15,787	\$1,481	\$49,335
Driveway	\$12,732	\$6,268	\$588	\$19,587
Pavement Patch	\$80,493	\$39,627	\$3,715	\$123,835
Utility Restoration	\$73,007	\$35,942	\$3,370	\$112,318
Total	\$296,592	\$146,014	\$13,691	\$456,294

Audio Visual Supplies 531025	2023 Budget	2024 Budget
	\$415	\$0

Accounts for the supplies for the Glenview TV production. In 2024, this will be 100% paid for in Management Services.

Batteries 531030	2023 Budget	2024 Budget
	\$160	\$0

Accounts for specialized batteries which were purchased in 2023 and will not need to be replaced for several years.

Computer Supplies 531060	2023 Budget	2024 Budget
	\$375	\$275

Accounts for the provision of computer operational supplies to replace older or broken equipment such as headsets, flash drives, mouse, keyboards, speakers, and various cables. 2024 adjusted to reflect historical trends of this line item.

Computer/Printer/Copier Toner 531070	2023 Budget	2024 Budget
	\$2,125	\$2,575

Accounts for maintenance and supplies for copiers and plotters. The 2024 Water Fund budget represents 5% of the \$51,500 total budget.

Electronic Equipment & Supplies 531080	2023 Budget	2024 Budget
	\$1,701	\$5,852

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, Voice-over IP and conference phone replacements, and leasing of GPS hardware/software. Increases are due to new firewalls, switches, and fiber connections as the Village network grows.

Fuel 531100	2023 Budget	2024 Budget
	\$2,000	\$2,000

Accounts for fuel for the Rugen and West Lake pump stations. Based on a three-year average, staff expects 2024 expenditures will remain flat with the previous year’s budget.

Limestone (CA-7) 531135	2023 Budget	2024 Budget
	\$56,406	\$58,094

Accounts for aggregate delivery services for limestone material which is used for property restorations.

Limestone Allocation	
2024 Budget	\$72,618
Corporate (10%)	\$7,262
Water (80%)	\$58,094
Sanitary (10%)	\$7,262

Limestone Purchases			
	Tons used	Unit Cost	Total cost
2017	3,518	\$18.87	\$66,385
2018	4,259	\$19.17	\$81,645
2019	4,250	\$16.30	\$69,275
2020	4,200	\$16.30	\$68,460
2021	4,200	\$16.30	\$68,460
2022	4,200	\$16.30	\$68,460
2023	4,200	\$16.79	\$70,518
2024	4,200	\$17.29	\$72,618

Topsoil 531136	2023 Budget	2024 Budget
	\$12,646	\$13,011

Accounts for topsoil and sand used for property restorations.

Topsoil Allocation	
2024 Budget	\$16,264
Corporate (10%)	\$1,626
Water (80%)	\$13,011
Sanitary (10%)	\$1,626

Topsoil Purchases			
	21-ton truckload used	Unit Cost	Total cost
2017	48	\$393.17	\$18,872
2018	35	\$410	\$14,350
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
2024	38	\$428	\$16,263

Natural Gas 531145	2023 Budget	2024 Budget
	\$32,649	\$15,725

Accounts for a portion of the cost of natural gas for pump station facilities. Based on a three-year average and a decrease in natural gas costs, staff estimates the 2024 expenditures to be \$15,725.

Operational Supplies 531155	2023 Budget	2024 Budget
	\$181,420	\$191,240

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 2024 budget is based on the three-year average. FY 2024 budget will increase in accordance with rising costs stemming from factors affecting supply and demand of water replacement parts.

Description	2023 Amount	2024 Amount
Hardware and small tools	\$7,993	\$7,993
East pump station maintenance and repair	\$3,945	\$3,945
East pump station - Sodium hypochlorite for disinfecting the water at pumping stations	\$5,523	\$5,523
East pump station - Equipment and repair parts	\$5,523	\$5,523
Water distribution - Water repair and replacement parts (structures, lids, and sleeves)	\$86,536	\$86,536
Water supply and metering - Replacement meters and transmitters	\$33,762	\$38,672
Water supply and metering - Meters and Transmitters for new developments	\$26,988	\$31,898
West pump station - Sodium hypochlorite	\$4,000	\$4,000
West pump station - Equipment and repair parts	\$4,000	\$4,000
West pump station maintenance and repair	\$3,150	\$3,150
TOTAL	\$181,420	\$191,240

Hydrants 531176	2023 Budget	2024 Budget
	\$31,000	\$31,000

Accounts for the maintenance, repairs and replacement parts for the Village’s hydrants. Based on a three-year average, staff estimates the 2024 expenditures will remain flat with the previous year’s budget.

Safety Equipment 531205	2023 Budget	2024 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 2024 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	2023 Budget	2024 Budget
	\$7,078	\$7,328

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	2023 Budget	2024 Budget
	\$362,270	\$230,000

Accounts for electricity for four pumping stations, four interconnections and one elevated tank. Based on a three-year average and a decrease in electricity costs, staff estimates 2024 expenditures to be \$230,000.

Other Supplies/Tools 535050	2023 Budget	2024 Budget
	\$2,450	\$0

Accounts for miscellaneous equipment. This expense has been removed from the Water Fund for the 2024 budget.

Other Charges

Loan Interest 540031	2023 Budget	2024 Budget
	\$43,601	\$27,643

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 had a drawn total of \$6,876,024 (remaining amount will not be drawn). The Water Fund is allocated 90% of the principal and interest payments with 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 2024 budget amount is \$30,714 with the Water Fund allocation being \$27,643.

Loan Principal 540225	2023 Budget	2024 Budget
	\$801,673	\$911,375

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 had a drawn total of \$6,876,024 (remaining amount will not be drawn). The Water Fund is allocated 90% of the principal and interest payments with the remaining 10% is allocated to the Sanitary Sewer Fund. The principal payment is due annually on December 1st each year. The total 2024 budget amount is \$1,012,639 with the Water Fund allocation being \$911,375.

Training 540300	2023 Budget	2024 Budget
	\$18,247	\$17,360

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	\$1,000	\$2,000	\$1,250	\$2,500	\$4,500
IL. American Water Works Association annual conference	2	\$350	\$700	\$900	\$1,800	\$2,500
Safety Training	5	\$1,000	\$5,000	-	-	\$5,000
TOTAL FOR TRAINING AND TRAVEL						\$17,360

Interfund Charges

CERF Charges 560010	2023 Budget	2024 Budget
	\$184,252	\$192,253

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	2023 Budget	2024 Budget
	\$1,017,501	\$1,314,438

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	2023 Budget	2024 Budget
	\$245,439	\$291,471

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

MERF Charges 560090	2023 Budget	2024 Budget
	\$139,808	\$133,196

Accounts for charges from the Municipal Equipment Repair Fund (MERF) for maintenance and repair of Water Fund vehicles.

Risk Management Fixed Charges 560100	2023 Budget	2024 Budget
	\$149,935	\$115,696

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

Capital Projects

Capital Projects 572024	2023 Budget	2024 Budget
	\$10,721,507	\$9,042,367

Accounts for the capital project expenditures allocated to the Water Fund. The 2024 budget includes design services, road reconstruction projects, stormwater projects, and water system projects.

Design Services	Amount
Road Design (B&W)	\$275,000
CIP Inspections (B&W)	\$195,000
Total Design Services	\$470,000
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>	
Blackthorn Drive (Sequoia Trail to Silverwillow Drive)	\$413,000
Redbud Lane (Blackthorn Drive to Basswood Circle)	\$118,000
Sequoia Trail (Chestnut Avenue to Alder Place)	\$577,000
Tulip Tree & Alder Place (Cul-de-Sac to Sequoia Trail)	\$167,000
Linneman Street (Harlem Avenue to Elm Street)	\$645,000
Elm Street (Henley Street to Linneman Street)	\$88,000
Sumac Circle (East End to West End)	\$273,000
Cedarwood Lane (Fir Street to Linden Leaf Drive)	\$271,000
Elm Street (Harrison Street to Colfax Avenue)	\$303,000
Huckleberry Lane (West End to Wagner Road)	\$555,367
Hawthorne Lane (Elmwood Avenue to Lake Avenue)	\$665,000
Total Road Reconstruction Projects	\$4,075,367
Water System Projects <i>(As part of the Water Main Study and pipe condition and age the following projects were recommended for replacement or upgrade of the water main system. The projects include the following work: pavement removal, curb removal and replacement as needed, water main replacement or installation, other utility repair or replacement (storm and sanitary sewers), public utility relocations as needed, sidewalk replacement, roadway base repair/replacement, placement of new asphalt pavement, parkway grading, and landscape restoration.)</i>	
Greendale Road (Greenwood Road to Central Road)	\$801,000
Wagner Road (East Lake Avenue to Kenilworth)	\$1,535,000
Wildberry Drive Rear Yards (Waukegan Road to Tanglewood Drive)	\$937,000
Valley Lo Lane (Monroe Avenue to Wildberry Drive)	\$924,000
Lead Service Line Replacement	\$300,000
Total Water System Projects	\$4,497,000
Total Water Fund Capital Projects	\$9,042,367

Interfund Transfers

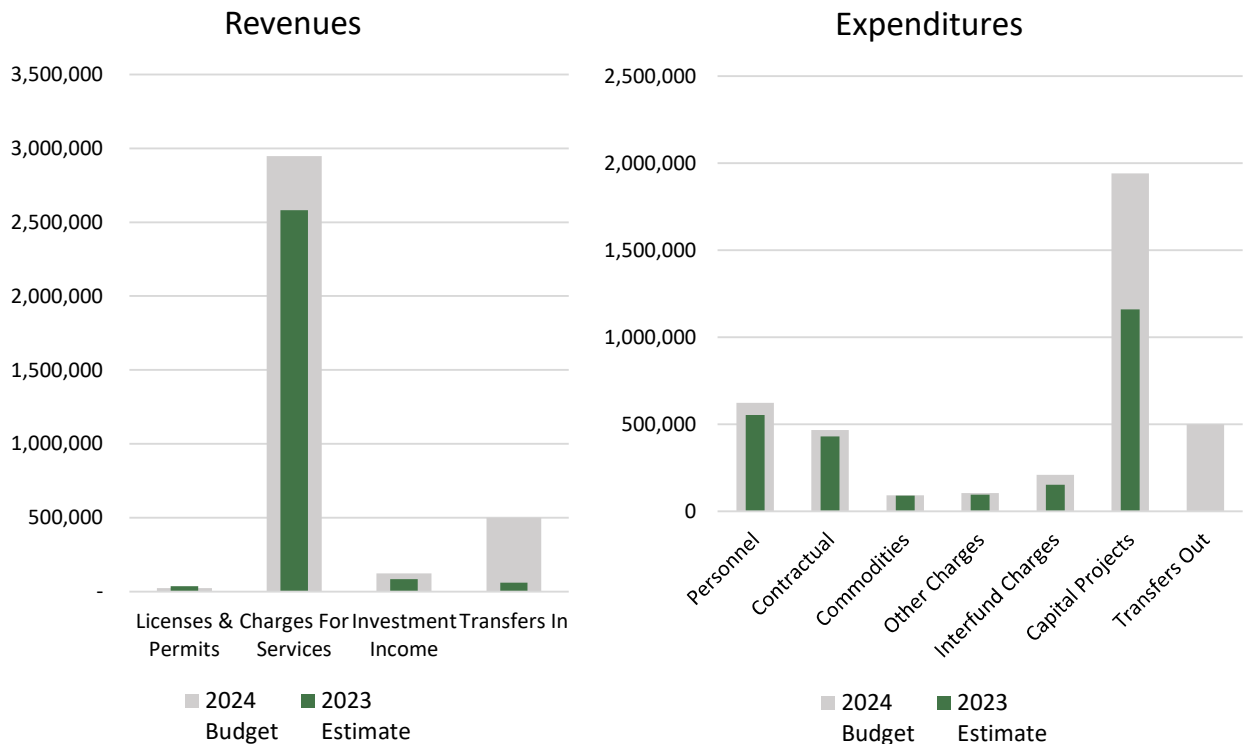
	2023 Budget	2024 Budget
Transfer to Capital Projects 590410	\$0	\$2,000,000

The 2024 budget includes a one-time transfer of \$2,000,000 to the Capital Projects fund for the Public Works Campus Project.

Glenview Sanitary Sewer Fund Summary

Glenview Sanitary Sewer Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					-
Licenses & Permits	30,374	20,000	36,000	23,500	3,500
Charges For Services	2,475,327	2,884,077	2,580,755	2,947,153	63,076
Investment Income	25,576	16,120	82,830	123,200	107,080
Transfers In	50,802	60,520	60,520	60,520	-
Total Revenues	2,582,079	2,980,717	2,760,105	3,154,373	173,656
Expenditures					
Personnel	394,008	558,778	553,269	623,304	64,526
Contractual	347,304	435,225	428,739	466,633	31,408
Commodities	69,852	100,808	90,092	90,478	(10,330)
Other Charges	547,924	94,179	94,209	104,335	10,156
Capital Outlay	-	-	40,575	-	-
Interfund Charges	158,950	151,448	151,249	208,147	56,699
Capital Projects	1,245,791	1,842,781	1,160,376	1,941,484	98,703
Transfers Out	112,516	-	-	500,000	500,000
Total Expenditures	2,876,345	3,183,219	2,518,509	3,934,381	751,162
Surplus/(Deficit)	(294,266)	(202,502)	241,596	(780,008)	(577,506)
Ending Cash and Investments	2,615,276	2,412,774	2,856,872	2,076,864	(335,910)

2024 Budget vs 2023 Estimate



Sanitary Sewer Fund Revenue Line Item Budget

Revenues	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Licenses & Permits					
420330 - Water/Sewer Connection Charges	12,340	10,000	6,000	9,500	(500)
420350 - Heatherfield	18,034	10,000	30,000	14,000	4,000
Total Licenses & Permits	30,374	20,000	36,000	23,500	3,500
Charges For Services					-
440110 - Sewer Charges	2,475,327	2,884,077	2,580,755	2,947,153	63,076
Total Charges For Services	2,475,327	2,884,077	2,580,755	2,947,153	63,076
Investment Income					
460110 - Interest-Savings	645	120	170	120	-
460120 - Interest-Investment	24,931	16,000	82,660	123,080	107,080
Total Investment Income	25,576	16,120	82,830	123,200	107,080
Transfers In					
490755 - Transfer From SSA Fund	50,802	60,520	60,520	60,520	-
Total Transfers In	50,802	60,520	60,520	60,520	-
Total Sewer Fund Revenues	2,582,079	2,980,717	2,760,105	3,154,373	173,656

Glenview Sanitary Sewer Fund Expenditure Line Item Budget

Glenview Sanitary Sewer Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Personnel					
511110 - Regular Salaries	352,273	367,896	357,183	417,821	49,925
511120 - Part Time Salaries	1,130	1,040	606	1,558	518
511130 - Temporary/Seasonal Salaries	4,384	9,306	9,306	10,179	873
511210 - Overtime Salaries	29,143	50,787	50,787	39,693	(11,094)
511240 - Longevity Pay	4,239	4,822	4,629	4,611	(211)
512110 - Deferred Comp	810	1,307	1,347	2,204	897
512120 - Auto Allowance	856	1,392	1,392	2,220	828
514110 - FICA Payments	28,216	29,034	31,889	35,607	6,573
514210 - IMRF Payments	37,176	27,669	30,605	35,197	7,528
514212 - Pension Expense - IMRF/GASB 68	(106,855)	-	-	-	-
514213 - GASB 75 OPEB Expense	(19,721)	-	-	-	-
514410 - Health Insurance	62,357	65,525	65,525	74,214	8,689
Total Personnel	394,008	558,778	553,269	623,304	64,526
Contractual					
521140 - Audit Services	1,065	1,406	1,343	1,385	(21)
521150 - Bank Service Charges	14,219	17,099	14,493	17,100	1
521205 - Finance & Accounting Services	22,101	22,908	22,648	57,834	34,926
521215 - Information Technology Services	7,704	9,119	9,119	8,611	(508)
521290 - Other Professional Service	162,202	227,505	225,292	226,512	(993)
521295 - PW Outsourced Svcs & Contract Mgmt	51,340	31,526	31,526	6,208	(25,318)
521540 - Outside Litigation	226	1,800	455	1,800	-
522115 - Cell Phone Service & Equipment	1,635	1,573	1,573	1,608	35
522120 - Document Destruction	-	21	21	31	10
522145 - Postage	5,961	6,696	6,696	7,526	830
522160 - Software Licensing	12,269	14,706	14,706	13,168	(1,538)
522170 - Telephone	1,230	1,537	1,537	1,977	440
522210 - Building Maintenance	-	13,000	13,000	14,000	1,000
522215 - Building Repairs	561	4,000	4,000	24,000	20,000
522240 - Gas Detector Maintenance	-	180	180	180	-
524040 - Pw Disposal Fees	11,483	18,149	18,149	18,915	766
524045 - Sewer Collections	-	15,000	15,000	15,000	-
524046 - Locates	55,308	49,000	49,000	50,778	1,778
Total Contractual	347,304	435,225	428,739	466,633	31,408
Commodities					
531020 - Asphalt	33,107	21,514	22,183	22,186	672
531021 - Concrete	12,796	13,085	13,689	13,691	606
531025 - Audio Visual Supplies	-	83	83	-	(83)
531030 - Batteries (Specialized)	-	30	30	-	(30)
531060 - Computer Supplies	-	71	71	55	(16)
531070 - Computer/Printer/Copier Toner	301	421	421	515	94
531080 - Electronic Eqpt & Supplies	-	340	340	958	618
531135 - Limestone	5,832	7,052	7,052	7,262	210
531136 - Topsoil	1,081	1,581	1,581	1,626	45
531145 - Natural Gas	4,116	13,992	7,500	7,500	(6,492)
531155 - Operational Supplies	7,855	26,885	26,885	26,885	-
531205 - Safety Equipment	863	1,300	1,300	1,300	-
531235 - Electricity	3,901	13,997	8,500	8,500	(5,497)
535050 - Other Supplies Tools	-	457	457	-	(457)
Total Commodities	69,852	100,808	90,092	90,478	(10,330)

Glenview Sanitary Sewer Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Other Charges					
540031 - Loan Interest	7,021	4,845	4,845	3,071	(1,774)
540110 - Depreciation	540,903	-	-	-	-
540225 - Loan Principal	-	89,075	89,075	101,264	12,189
540300 - Training	-	259	289	-	(259)
Total Other Charges	547,924	94,179	94,209	104,335	10,156
Capital Outlay					
550015 - Machinery & Equipment	-	-	40,575	-	-
Total Capital Outlay	-	-	40,575	-	-
Interfund Charges					
560010 - CERF Charges	23,685	26,222	26,222	25,296	(926)
560040 - FRRF Charges	44,908	27,112	27,112	102,836	75,724
560070 - General Liability Insurance	43,058	46,650	46,650	48,431	1,781
560090 - MERF Charges	10,198	26,910	26,711	13,129	(13,781)
560100 - Risk Management Fixed Charges	37,101	24,554	24,554	18,455	(6,099)
Total Interfund Charges	158,950	151,448	151,249	208,147	56,699
Capital Projects					
572021 - 2021 Capital Projects	138,011	-	-	-	-
572022 - 2022 Capital Projects	1,107,780	-	146,739	-	-
572023 - 2023 Capital Projects	-	1,842,781	1,013,637	24,990	(1,817,791)
572024 - 2024 Capital Projects	-	-	-	1,916,494	1,916,494
Total Capital Projects	1,245,791	1,842,781	1,160,376	1,941,484	98,703
Transfers Out					
590410 - Transfer to Capital Projects	-	-	-	500,000	500,000
590510 - Transfer to Water Fund	112,516	-	-	-	-
Total Transfers Out	112,516	-	-	500,000	500,000
Glenview Sanitary Sewer Fund Total	2,876,345	3,183,219	2,518,509	3,934,381	751,162

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	2023 Budget	2024 Budget
	\$10,000	\$9,500

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 2024 budget is based on prior year averages.

Heatherfield 420350	2023 Budget	2024 Budget
	\$10,000	\$14,000

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 2024 budget, the Village is anticipating these revenues to increase 40% from 2023 budget.

Charges for Services

Sewer Charges 440110	2023 Budget	2024 Budget
	\$2,884,077	\$2,947,153

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.

	2021	2022	2023 Projection	2024 Budget
Sewer Charges	\$2,609,168	\$2,475,327	\$2,580,755	\$2,947,153
Percentage Change	6.74%	-5.13%	4.26%	14.20%

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 has leveled out. The fixed and usage rates for 2022, 2023, and 2024 are detailed in the table below:

Village Sewer Rates			
Meter Size	2022	2023	2024
1" & Smaller – Fixed Rate	\$10.59	\$10.59	\$11.81
1 ½" – Fixed Rate	\$38.35	\$38.35	\$42.76
2" – Fixed Rate	\$80.07	\$80.07	\$89.28
3" – Fixed Rate	\$207.79	\$207.79	\$231.69
4" – Fixed Rate	\$390.76	\$390.76	\$435.70
6" – Fixed Rate	\$537.09	\$537.09	\$598.86
8" – Fixed Rate	\$656.56	\$656.56	\$732.06
Usage Rate (per 1,000 gal)	\$1.45	\$1.48	\$1.51
% Change in Usage Rates	1.00%	1.75%	2.03%
% of Revenues - Fixed Charge	29%	28%	27%

Investment Income

Interest – Savings 460110	2023 Budget	2024 Budget
	\$120	\$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 2024 budget is \$120.

Interest – Investment 460120	2023 Budget	2024 Budget
	\$16,000	\$123,080

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Rates have continuously increased throughout 2023 and the original 2023 budget did not take this into account. Based on the anticipated interest rates and investable funds, the 2024 budget is \$123,080.

Contributions & Transfers

Transfer from SSA Fund 490755	2023 Budget	2024 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	2023 Budget	2024 Budget
	\$367,896	\$417,821

Accounts for the portion of the salary expense for the full-time positions listed below allocated to the Sewer Fund. The 2024 budget includes a 3.5% merit pay increase for non-union employees and a 3.0% increase for union positions. Additionally, the 2024 budget increased due to salary allocation changes for multiple positions, and three new positions (Customer Service Representative, IT Manager, and a Maintenance Equipment Operator) offset by a decrease in two positions, the Executive Assistant and a Field Inspector.

Salary Allocations					
Position	Corp	Water	Wholesale Water	Sewer	Internal Service Funds
Village Manager	75%	10%	10%	5%	-
Deputy Village Manager	75%	10%	10%	5%	-
Director of Management Services	66%	3%	-	1%	Ins. & Risk - 30%
Deputy Director of Management Services	96%	3%	-	1%	-
(3) Assistant to the Village Manager	40%	30%	5%	5%	Ins. & Risk - 15% FRRF - 5%
(2) Customer Service Representative II	85%	12%	-	3%	-
(3) Customer Service Representative II	70%	23%	-	7%	-

Salary Allocations					
Position	Corp	Water	Wholesale Water	Sewer	Internal Service Funds
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%
Public Works Superintendent	29%	58%	4%	9%	-
(5) Public Works Supervisor	29%	58%	4%	9%	-
Field Inspector	29%	58%	4%	9%	-
(20) MEO	29%	58%	4%	9%	-
Director of Community Development	78%	15%	-	7%	-
Engineering Division Manager	60%	25%	-	15%	-
Engineering Project Manager	60%	25%	-	15%	-
IT Manager	45%	30%	5%	5%	Ins. & Risk – 15%
Human Resources Manager	50%	15%	-	5%	Ins. & Risk – 30%
Human Resources Generalist	50%	15%	-	5%	Ins. & Risk – 30%

Part-Time Salaries 511120	2023 Budget	2024 Budget
	\$1,040	\$1,558

Accounts for a portion of the salary expense for one part-time Customer Service Representative. The 2024 budget increased due to salary increases and changes in salary allocations.

Temporary/Seasonal Salaries 511130	2023 Budget	2024 Budget
	\$9,306	\$10,179

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	2023 Budget	2024 Budget
	\$50,787	\$39,693

Accounts for a portion of the overtime salary expense for non-exempt personnel whose regular salaries are allocated to sewer (\$39,693). 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. The 2024 budget decrease can be attributed to an allocation adjustment: 29% to the Corporate Fund, 58% to the Water Fund, 4% to the Wholesale Water Fund, and 9% to the Sanitary Sewer Fund.

Longevity Pay 511240	2023 Budget	2024 Budget
	\$4,822	\$4,611

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 (9 employees). Longevity amounts are included in union contracts and the employee

handbook at a specific point in time and are increased annually based on the annual September change in CPI. The estimated change in CPI is 1.7% based on current trends. Longevity is allocated across funds in the same proportions as regular salaries.

Deferred Compensation 512110	2023 Budget	2024 Budget
	\$1,307	\$2,204

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 2024 budget is up from the 2023 budget due to salary increases and changes in salary allocations.

Auto Allowance 512120	2023 Budget	2024 Budget
	\$1,392	\$2,220

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 2024 budget is up from the 2023 budget due to changes in salary allocations.

FICA Payments 514110	2023 Budget	2024 Budget
	\$29,034	\$35,607

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	2023 Budget	2024 Budget
	\$27,669	\$35,197

Accounts for a portion of the employer’s share of the Illinois Municipal Retirement Fund (IMRF) pension contributions. The 2024 employer rate is 7.58% of IMRF wages which include salaries, OT wages, vacation and sick payout, longevity and deferred compensation. The 2024 rate is only 2.57% higher than the 2023 rate of 7.39%. The 2024 budget increased due to the rate increase combined with salary increases, changes in salary allocations, and an increase in the number of positions allocated to the Sewer Fund.

Health Insurance 514410	2023 Budget	2024 Budget
	\$65,525	\$74,214

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. For 2024, HMO rates are increasing 9.44% and PPO rates are increasing 10.35%. The 2024 budget is slightly higher than 2023 due to the rate increases.

Contractual

Audit Services 521140	2023 Budget	2024 Budget
	\$1,406	\$1,385

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). The budget for Baker Tilly audit services is \$67,098 with a \$1,317 Sewer Fund cost. The Sewer Fund share of annual actuary services is \$68. The total proposed Sewer Fund 2024 budget is \$1,385.

Allocations: Baker Tilly: Corporate Fund 88%, Corporate Commuter Parking 1%, Water Fund 6% Wholesale Water Fund 3%, Sewer Fund 2% OPEB: Corporate Fund 82%, Water Fund 15%, Sewer Fund 3% Continuing Debt Disclosure Annual Report: Corporate Fund 25%, Debt Service Fund 50%, Library Debt Service 25%	Sewer Fund Allocation	Total Cost	Sewer Fund Cost
Audit Services (Baker Tilly)	2.00%	56,604	1,132
GATA Grant Audit Services (Baker Tilly)	2.00%	1,484	30
Single Audit Services/Federal Grant (Baker Tilly)	2.00%	6,042	121
State of IL Comptroller’s Report (Baker Tilly)	2.00%	1,696	34
Other Post-Employment Benefits - Full Valuation (Actuary)	3.00%	2,250	68
TOTAL		\$70,498	\$1,385

Bank Service Charges 521150	2023 Budget	2024 Budget
	\$17,099	\$17,100

The Village provides various payment methods to give citizens a range of options for utility billing, commuter parking permits (Epay used only for this), building permits, Police issued local ordinance violations, 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. The new ambulance billing company that started in 2023 does not accept credit cards so no longer fees on that payment type. Persolvent (for LAMA payments) is within the Community Development budget.

	Credit Cards	E-Checks
Corporate Fund	22%	-
Water Fund	65%	83%
Sanitary Sewer Fund	13%	17%

Bank Service Charges	Sewer Fund Allocation	Total Cost	Sewer Fund Cost
American Express	13%	\$12,117	\$1,575
Credit cards (Visa, Mastercard, Discover)	13%	\$115,088	\$14,962
Vanco E-check processing	17%	\$3,310	\$563
TOTAL		\$130,515	\$17,100

Finance & Accounting Services 521205	2023 Budget	2024 Budget
	\$22,908	\$57,834

The Village outsourced financial services to Lauterbach & Amen in 2009. The 2024 budget includes comprehensive finance management services with an updated allocation calculated by resource demand across funds. As a result of the changes in services and allocation in 2024, the budget projects the Sewer Fund allocation being \$57,834.

Information Technology Services 521215	2023 Budget	2024 Budget
	\$9,119	\$8,611

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 -IT	93.25%
Water Fund	5.00%
Sanitary Fund	1.00%
Corporate Fund -	.75%
Commuter Fund	

	Sewer Fund Allocation	Total Cost	Sewer Fund Cost
Information Technology			
<i>The IT Contract expired in 2023 and required renegotiation. The Village decided to remove itself from the Government Information Technology Consortium (GovITC). The Village hired a full-time IT manager to oversee the outsourced IT staff and manage strategic planning.</i>	1%	\$861,117	\$8,611

Other Professional Services 521290	2023 Budget	2024 Budget
	\$227,505	\$226,512

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
Document Scanning Contract	1%	\$6,853	\$69
Network Penetration Testing	1%	\$35,000	\$350
Wiring Contract - Electrical wiring for IT	1%	\$17,500	\$175
Microwave Link Maintenance	1%	\$17,500	\$175
Utility Billing Mail and Bill Print Services	17%	\$22,000	\$3,740
Leak alert mailers thru WaterSmart	17%	\$3,090	\$526

Description	Allocation	Cost	Amount
Return Envelopes for Water Billing (size #9)	17%	\$350	\$60
Envelopes for Misc. Water Use (size #10)	15%	\$700	\$105
Third Party Consultants for Interface Between Softwares	17%	\$3300	\$560
Water Bill Meter Tickets/Forms/Hang Cards	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	\$226,512

Public Works Outsourced Management 521295	2023 Budget	2024 Budget
	\$31,526	\$6,206

Accounts for the outsourced professional services under the Baxter Woodman contract to perform the services below. The budget for 2024 removes the allocation of the Project Management/Grant Coordinator from the Enterprise Funds, to 100% Corporate Fund.

Public Works Outsourced Management Fund Allocation Table

	Corporate	Water	Sanitary	Wholesale Water	2024 Budget
Contract Management	(30%) \$19,998	(59%) \$39,996	(9%) \$6,206	(2%) \$2,758	\$68,959
Water Operation Services	-	(80%) \$65,920	-	(20%) \$16,480	\$82,400
Total Cost	\$19,998	\$105,916	\$6,206	\$19,238	\$151,359

Outside Litigation 521540	2023 Budget	2024 Budget
	\$1,800	\$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 2024 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	2023 Budget	2024 Budget
	\$1,573	\$1,608

The FY 2024 budget of \$1,608 for cell phones and equipment is based on the fiscal year 2023 projection. The charges are allocated across funds based on general technology resource demands. The Sewer Fund allocation is 1%. Increases in cell phone services are largely based on greater demand for cellular service including increases for Police Squad car videos.

Cell Phone Service	Sewer Fund Allocation	Total Cost	Sewer Fund Cost
Cellular service for phones and field computers (Verizon)	1%	\$150,000	\$1,500
Cellular emergency phones and Board Epacket service (AT&T)	1%	\$9,600	\$96

Cell Phone Service	Sewer Fund Allocation	Total Cost	Sewer Fund Cost
Payphone service at depot stations (Pacific Telemanagement)	1%	\$1,153	\$12
TOTAL		\$160,753	\$1,608

Document Destruction 522120	2023 Budget	2024 Budget
	\$21	\$31

The FY 2024 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.

Also included in this line item is shredding/disposal of the paper bins from the Village Manager’s Office, Resolution Center, and Development Center. There are four total bins among the three office spaces, and the cost to have Groot travel to Village Hall and dispose of the waste is approximately \$350 per trip. Staff estimates that on an annual basis, typically three trips are needed, for a total of \$1,050. The Sewer Funds portion is 1% or \$10.

Postage 522145	2023 Budget	2024 Budget
	\$6,696	\$7,526

Accounts for \$6,670 (17%) of the total postage cost of \$39,236 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 (\$117 for the Village’s postage machine lease, \$24 for the postage machine supplies and \$715 for postage).

Software Licensing 522160	2023 Budget	2024 Budget
	\$14,706	\$13,168

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	\$4,410
Geographic System Information (GIS) Software - GISSW	1%	\$4,605	\$47
Tyler Munis Software - MUNSW	Varies	\$396,899	\$3,968
Public Works Software - PWSW	Varies	\$6,570	\$66
Timekeeping Software - TIME	Varies	\$21,259	\$148
WaterSmart software	17%	\$24,060	\$4,090
Tyler Cashiering Software	5%	\$8,783	\$439
TOTAL		\$659,232	\$13,168

Telephone 522170	2023 Budget	2024 Budget
	\$1,537	\$1,977

The FY 2024 budget for general telephone service, 911 lines, and fiber connection charges for the Village. The budget was based on the FY 2023 projections. The charges are allocated across funds based on general technology resource demands. The total FY 2024 budget is \$396,802, of which \$1,977 is supported by the Sewer Fund.

Building Maintenance 522210	2023 Budget	2024 Budget
	\$13,000	\$14,000

Accounts for maintenance costs of Village generators and a new triple basin cleaning program/contract. The Village owns fifteen triple basins and the estimated second year cost for cleaning is \$14,000.

Building Repairs 522215	2023 Budget	2024 Budget
	\$4,000	\$24,000

Accounts for building repairs for Village owned lift stations. The 2024 budget is based on new requests and anticipated repairs, including repairs at the Heatherfiled Lift Station.

Gas Detector Maintenance & Repairs 522240	2023 Budget	2024 Budget
	\$180	\$180

Staff estimates that the 2024 expenditures will be \$180. Based on a three-year average and allocations between the Water, Sanitary and Wholesale Funds.

Public Works Disposal Fees 524040	2023 Budget	2024 Budget
	\$18,149	\$18,915

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%)	\$36,500	\$1,350	\$26,000	\$63,850
Water (70%)	\$127,660	\$4,725	-	\$132,385
Sanitary (10%)	\$18,240	\$675	-	\$18,915
2024 Budget	\$182,400	\$6,750	\$26,000	\$215,150

Description	Contractor	Unit Measure	Qty	Unit Price	Total Cost	Sanitary Fund Cost
Hauling of spoil (10%)	TBD	Tons	600 tons	\$304	\$182,400	\$18,240
Hauling of spoil- asphalt (10%)	TBD	Tons	27 tons	\$250	\$6,750	\$675
Hauling from street sweeping and Garbage Disposal	Groot	Average Cost	12 pick-ups	\$2,167	\$26,000	-
TOTAL					\$215,250	\$18,915

Sewer Collection System 524045	2023 Budget	2024 Budget
	\$15,000	\$15,000

Accounts for emergency contract assistance for lift station pump repairs. The 2024 budget is based on a three-year average and remains flat with the previous year's budget.

Locates 524046	2023 Budget	2024 Budget
	\$49,000	\$50,778

Locate Subscription

Accounts for the cost associated with locating underground utilities prior to digging or excavating. The 2024 budget is based on an annual subscription with JULIE locates.

Locate Subscription Fund Allocation table	
Corporate (20%)	\$1,750
Water (50%)	\$4,375
Sanitary (20%)	\$1,750
Wholesale (10%)	\$875
2024 Budget	\$8,750

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 \$49,028 for the Sanitary Fund. This is based on contract costs.

Locate Services Fund Allocation table	
Corporate (20%)	\$49,028
Water (50%)	\$122,570
Sanitary (20%)	\$49,028
Wholesale (10%)	\$24,514
2024 Budget	\$245,140

Commodities

Asphalt 531020	2023 Budget	2024 Budget
	\$21,514	\$22,186

Asphalt material

Accounts for the cost of hot patch (\$850) 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

Asphalt Fund Allocation Table				
	Corporate (30%)	Water (60%)	Sanitary (10%)	2024 Budget
Hot patch - binder	\$991	\$1,982	\$331	\$3,304
Hot patch - surface	\$1,566	\$3,132	\$522	\$5,220
Cold patch	\$14,280	\$21,420	-	\$35,700
Total cost	\$16,837	\$26,534	\$853	\$44,224

“quick fix.” Below is the amount of hot patch and cold patch that has been used since 2017. Staff anticipates the 2024 asphalt budget to increase in accordance with the previous year's budget due to factors affecting supply and demand.

Hot Patch – Binder			
	Tons	Unit Cost	Total
2017	361	\$43	\$15,523
2018	390	\$50	\$19,500
2019	250	\$47	\$11,750
2020	120	\$47	\$5,640
2021	60	\$47	\$2,820
2022	59	\$48	\$2,832
2023	59	\$55	\$3,245
2024	59	\$56	\$3,304

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	\$4,524
2023	87	\$60	\$5,220
2024	87	\$60	\$5,220

Cold Patch			
	Tons	Unit Cost	Total
2017	230	\$122	\$28,060
2018	237	\$135	\$31,995
2019	200	\$144	\$28,800
2020	210	\$144	\$30,240
2021	210	\$144	\$30,240
2022	229	\$132	\$30,228
2023	230	\$140	\$32,200
2024	210	\$170	\$35,700

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.

Asphalt Repair Services Fund Allocation table	
Corporate (30%)	\$64,000
Water (60%)	\$128,000
Sanitary (10%)	\$21,333
2024 Budget	\$213,333

Concrete 531021	2023 Budget	2024 Budget
	\$13,085	\$13,691

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%)	2024 Budget
Sidewalk	\$98,292	\$48,390	\$4,537	\$151,219
Curb	\$32,068	\$15,787	\$1,481	\$49,336
Driveway	\$12,732	\$6,268	\$588	\$19,588
Pavement Patch	\$80,493	\$39,627	\$3,715	\$123,835
Utility Restoration	\$73,007	\$35,942	\$3,370	\$112,319
Total	\$296,592	\$146,014	\$13,691	\$456,297

Audio Visual Supplies 531025	2023 Budget	2024 Budget
	\$83	\$0

Accounts for the supplies for the Glenview TV production. In 2024, this expense will be paid 100% in Management Services.

Computer Supplies 531060	2023 Budget	2024 Budget
	\$71	\$55

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, Voice-over IP and conference phone replacements, and leasing of GPS hardware/software.

Computer/Printer/Copier Toner 531070	2023 Budget	2024 Budget
	\$421	\$515

Accounts for maintenance and supplies for copiers and plotters. The 2024 Sewer budget represents 1% of the \$51,500 total budget.

Electronic Equipment & Supplies 531080	2023 Budget	2024 Budget
	\$340	\$958

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 2024 budget increase is primarily due to hardware and support agreements that will be renewed again until in 2024.

Limestone (CA-7) 531135	2023 Budget	2024 Budget
	\$7,052	\$7,262

Accounts for aggregate delivery services for limestone material (CA-7) which is used for property restorations.

Limestone Allocation	
2024 Budget	\$72,618
Corporate (10%)	\$7,262
Water (80%)	\$58,094
Sanitary (10%)	\$7,262

Limestone Purchases			
	Tons used	Unit Cost	Total cost
2017	3,518	\$18.87	\$66,385
2018	4,259	\$19.17	\$81,645
2019	4,250	\$16.30	\$69,275
2020	4,200	\$16.30	\$68,460
2021	4,200	\$16.30	\$68,460
2022	4,200	\$16.30	\$68,460
2023	4,200	\$16.79	\$70,518
2024	4,200	\$17.29	\$72,618

Topsoil 531136	2023 Budget	2024 Budget
	\$1,581	\$1,626

Accounts for topsoil and sand used for clean fill for property restorations related to sewer jobs.

Topsoil Fund Allocation	
Fund	Amount
Corporate (10%)	\$1,626
Water (80%)	\$13,012
Sanitary (10%)	\$1,626
2024 Budget	\$16,264

Topsoil Purchases			
	21-ton truckload used	Unit Cost	Total cost
2017	48	\$393.17	\$18,872
2018	35	\$410	\$14,350
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
2024	38	\$428	\$16,264

Natural Gas 531145	2023 Budget	2024 Budget
	\$13,992	\$7,500

Accounts for a portion of the cost of natural gas for pump station facilities. The 2024 budget is based upon a three-year average and recent natural gas cost decreases.

Operational Supplies 531155	2023 Budget	2024 Budget
	\$26,885	\$26,885

Accounts for supplies for maintenance of facilities such as sewer couplings, manhole flat tops, adjusting rings and various other small supplies. The 2024 budget is based on a three-year average and remains flat with the previous year's budget.

Safety Equipment 531205	2023 Budget	2024 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 2024 budget is based on a three-year average and remains flat with the previous year's budget.

Electricity 531235	2023 Budget	2024 Budget
	\$13,997	\$8,500

Accounts for the cost of electricity for lift station facilities. The 2024 budget is based upon a three-year average and recent electricity cost decreases.

Other Charges

Loan Interest 540031	2023 Budget	2024 Budget
	\$4,845	\$3,071

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 had a drawn total of \$6,876,024 (remaining amount will not be drawn). The Water Fund is allocated 90% of the principal and interest payments with 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 2024 budget amount is \$30,714 with the Sewer Fund allocation being \$3,071.

Loan Principal 540225	2023 Budget	2024 Budget
	\$89,075	\$101,264

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 had a drawn total of \$6,876,024 (remaining amount will not be drawn). The Water Fund is allocated 90% of the principal and interest payments with the remaining 10% is allocated to the Sanitary Sewer Fund. The principal payment is due annually on December 1st each year. The total 2024 budget amount is \$1,012,639 with the Sewer Fund allocation being \$101,264.

Interfund Charges

CERF Charges 560010	2023 Budget	2024 Budget
	\$26,222	\$25,296

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	2023 Budget	2024 Budget
	\$27,112	\$102,836

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	2023 Budget	2024 Budget
	\$46,650	\$48,431

Accounts for the portion of the Village's general liability insurance costs allocated to the Sewer Fund.

MERF Charges 560090	2023 Budget	2024 Budget
	\$26,910	\$13,129

Accounts for charges from the Municipal Equipment Repair Fund (MERF) for maintenance and repair of Sewer Fund vehicles.

Risk Management Fixed Charges 560100	2023 Budget	2024 Budget
	\$24,554	\$18,455

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

Capital Projects

Capital Projects 572024	2023 Budget	2024 Budget
	\$1,842,781	\$1,916,494

Accounts for the capital project expenditures allocated to the Sewer Fund. The 2024 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)	\$170,000
Inspectional Services(B&W)	\$100,000
Total Design Services	\$270,000
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>	
Fielding Drive (Constitution Drive to Primrose Lane)	\$2,000
Constitution Drive (Fielding Drive to Independence Ave)	\$2,000
Enterprise Drive (Chestnut Avenue to Fielding Drive)	\$1,000
Annapolis Drive (Fielding Drive to Constitution Drive)	\$2,000
Nimitz Drive (Patriot Blvd to Constitution Drive)	\$1,000
Glen Oak Drive (North End to Ridgewood Lane)	\$2,000
Linden Lane (Wagner Road to West End)	\$2,000
Primrose Lane (Indigo Lane to Fielding Drive)	\$3,000
Flora Avenue (Village Limits to Fontana Drive)	\$2,000
Fontana Drive (Washington Road to Bel Air Drive)	\$4,000
Harrison Street (Shermer Road to Flora Avenue)	\$3,000
Crestwood Lane (Glendale Road to East Cul-deSac)	\$1,000
Lindenwood Lane (Glendale Road to East Cul-deSac)	\$1,000
Bellwood Lane (Greenwood Road to East End)	\$4,000
Collins Avenue (Bellwood Avenue to North End)	\$1,000
Gregory Drive (Milwaukee Avenue to Cul-de-Sac)	\$3,000
Arbor Lane (Glenview Road to South End)	\$2,000
Johns Drive (Chestnut Avenue to Ravine Way)	\$7,000

Total Road Resurfacing Program	\$43,000
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>	
Blackthorn Drive (Sequoia Trail to Silverwillow Drive)	\$125,000
Redbud Lane (Blackthorn Drive to Basswood Circle)	\$38,000
Sequoia Trail (Chestnut Avenue to Alder Place)	\$25,000
Tulip Tree & Alder Place (Cul-de-Sac to Sequoia Trail)	\$22,000
Linneman Street (Harlem Avenue to Elm Street)	\$173,000
Sumac Circle (East End to West End)	\$83,000
Cedarwood Lane (Fir Street to Linden Leaf Drive)	\$15,000
Huckleberry Lane (West End to Wagner Road)	\$136,000
Hawthorne Lane (Elmwood Avenue to Lake Avenue)	\$166,000
Total Road Reconstruction Projects	\$783,000
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)	\$140,000
Sanitary Sewer and Manhole Lining	\$612,493
Cost Sharing Program - Overhead Sanitary Conversion	\$15,000
Project Contingencies	\$53,000
Total Sanitary Sewer Projects	\$820,493
Total Sanitary Sewer Capital Projects	\$1,916,494

Interfund Transfers

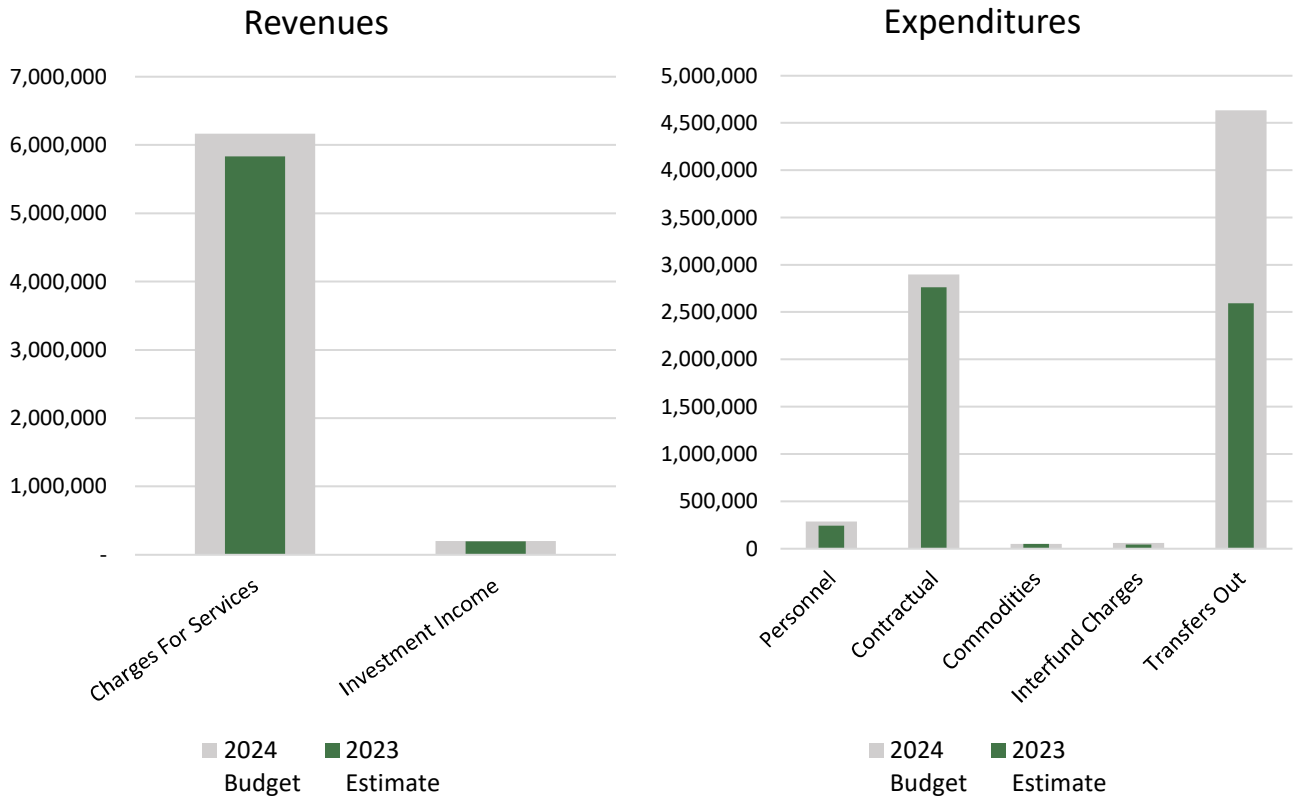
Transfer to Capital Projects 590410	2023 Budget	2024 Budget
	\$0	\$500,000

The 2024 budget includes a one-time transfer of \$500,000 to the Capital Projects fund for the Public Works Campus Project.

Wholesale Water Fund Summary

Wholesale Water Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Charges For Services	5,785,431	5,944,987	5,831,044	6,165,391	220,404
Investment Income	33,813	17,290	193,960	199,240	181,950
Total Revenues	5,819,244	5,962,277	6,025,004	6,364,631	402,354
Expenditures					
Personnel	247,231	248,912	242,597	287,484	38,572
Contractual	2,684,651	2,862,316	2,761,222	2,898,987	36,671
Commodities	44,306	54,270	49,510	49,510	(4,760)
Other Charges	62,816	-	-	-	-
Interfund Charges	40,825	43,927	43,927	59,405	15,478
Transfers Out	1,562,261	2,593,086	2,593,086	4,630,970	2,037,884
Total Expenditures	4,642,089	5,802,511	5,690,342	7,926,356	2,123,845
Surplus/(Deficit)	1,177,155	159,766	334,663	(1,561,725)	(1,721,491)
Ending Cash and Investments	4,640,374	4,800,140	4,975,037	3,413,312	(1,386,829)

2024 Budget vs 2023 Estimate



Wholesale Water Fund Revenue Line Item Budget

Revenues	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Charges For Services					
440105 - Water Charges	5,785,431	5,944,987	5,831,044	6,165,391	220,404
Total Charges For Services	5,785,431	5,944,987	5,831,044	6,165,391	220,404
Investment Income					
460110 - Interest-Savings	961	120	290	240	120
460120 - Interest-Investment	32,852	17,170	193,670	199,000	181,830
Total Investment Income	33,813	17,290	193,960	199,240	181,950
Total Wholesale Water Fund Revenues	5,819,244	5,962,277	6,025,004	6,364,631	402,354

Wholesale Water Fund Expenditure Line Item Budget

Wholesale Water Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Personnel					
511110 - Regular Salaries	171,158	172,669	166,591	195,545	22,876
511130 - Temporary/Seasonal Salaries	1,625	4,136	4,136	4,524	388
511210 - Overtime Salaries	12,576	10,600	10,600	17,454	6,854
511240 - Longevity Pay	1,758	1,954	1,820	1,768	(186)
512110 - Deferred Comp	947	1,095	1,142	1,757	662
512120 - Auto Allowance	951	1,080	1,080	1,560	480
514110 - FICA Payments	12,981	13,574	13,873	15,710	2,136
514210 - IMRF Payments	17,356	13,769	13,320	16,412	2,643
514213 - GASB 75 OPEB Expense	(2,169)	-	-	-	-
514410 - Health Insurance	30,048	30,035	30,035	32,754	2,719
Total Personnel	247,231	248,912	242,597	287,484	38,572
Contractual					
521140 - Audit Services	1,510	1,861	1,755	1,975	114
521205 - Finance & Accounting Services	33,152	34,362	33,973	101,210	66,848
521290 - Other Professional Service	47,144	46,925	46,925	35,473	(11,452)
521295 - PW Outsourced Svcs & Contract Mgmt	6,539	17,338	17,338	19,209	1,871
522240 - Gas Detector Maintenance	-	425	425	425	-
524025 - East Pump Station Operations	-	2,925	2,925	2,925	-
524046 - Locates	27,654	24,500	24,500	25,389	889
524060 - Supply And Metering	19	1,500	1,500	1,500	-
524070 - Water Distribution Costs	-	118,767	123,763	126,472	7,705
524075 - Water Purchases	2,568,424	2,613,213	2,507,618	2,583,909	(29,304)
524080 - Pump Station Operations	210	500	500	500	-
Total Contractual	2,684,651	2,862,316	2,761,222	2,898,987	36,671
Commodities					
531155 - Operational Supplies	32,549	18,142	18,142	18,142	-
531176 - Hydrants	-	13,286	13,286	13,286	-
531205 - Safety Equipment	-	1,666	1,666	1,666	-
531230 - Uniforms/Shoes	-	1,416	1,416	1,416	-
531235 - Electricity	11,757	19,760	15,000	15,000	(4,760)
Total Commodities	44,306	54,270	49,510	49,510	(4,760)
Other Charges					
540110 - Depreciation	62,816	-	-	-	-
Total Other Charges	62,816	-	-	-	-
Interfund Charges					
560040 - FRRF Charges	5,123	1,814	1,814	3,640	1,826
560070 - General Liability Insurance	24,980	29,832	29,832	44,031	14,199
560100 - Risk Management Fixed Charges	10,722	12,281	12,281	11,734	(547)
Total Interfund Charges	40,825	43,927	43,927	59,405	15,478
Transfers Out					
590100 - Transfer to Corporate Fund	325,000	325,000	325,000	325,000	-
590410 - Transfer to Capital Projects Fund	607,921	626,159	626,159	1,651,205	1,025,046
590510 - Transfer to Water Fund	629,340	1,641,927	1,641,927	2,654,765	1,012,838
Total Transfers Out	1,562,261	2,593,086	2,593,086	4,630,970	2,037,884
Wholesale Water Fund Total	4,642,089	5,802,511	5,690,342	7,926,356	2,123,845

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

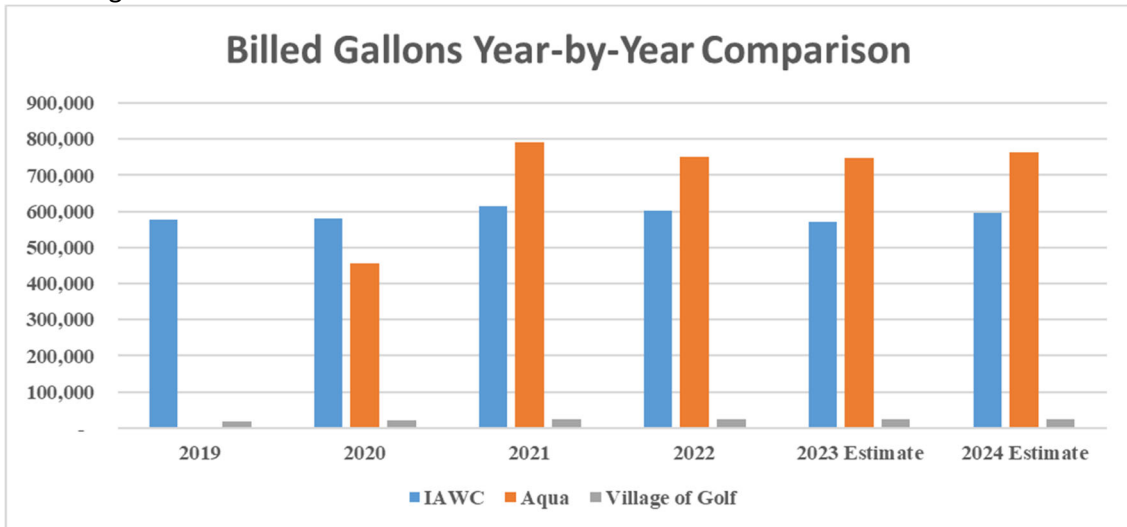
Charges for Services

Water Charges 440105	2023 Budget	2024 Budget
	\$5,944,987	\$6,165,391

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 2024 estimated number of units (1,000 gallons) purchased by Aqua, IAWC and the Village of Golf are 763,149, 595,325 and 23,296, 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 2024, Water Charges of \$3,716,538, are budgeted for Aqua, \$2,345,579 are budgeted for IAWC, and \$103,274 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	2023 Budget	2024 Budget
	\$120	\$240

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 2024 budget is \$240.

Interest – Investment 460120	2023 Budget	2024 Budget
	\$17,170	\$199,000

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Rates have continuously increased throughout 2023 and the original 2023 budget did not take this into account. Based on the anticipated interest rates and investable funds, the Village’s 2024 budget is \$199,000.

Expenditures

Personnel

Regular Salaries 511110	2023 Budget	2024 Budget
	\$172,669	\$195,545

Accounts for the portion of the salary expense for the full-time positions listed below allocated to the Wholesale Water Fund. The 2024 budget includes a 3.5% merit pay increase for non-union employees and a 3.0% increase for union positions. This combined with merit increases, allocation updates, and the addition of the IT Manager position resulted in an increased 2024 budget.

Salary Allocation by Fund						
Position	Corporate	Water	Wholesale Water	Sanitary Sewer	Ins. & Risk	Other Funds
Village Manager	75%	10%	10%	5%	-	-
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%
Public Works Superintendent	29%	58%	4%	9%	-	-
(5) PW Supervisors	29%	58%	4%	9%	-	-
Field Inspector	29%	58%	4%	9%	-	-
(20) MEO	29%	58%	4%	9%	-	-
IT Manager	45%	30%	5%	5%	15%	-

Temporary/Seasonal Salaries 511130	2023 Budget	2024 Budget
	\$4,136	\$4,524

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.

Overtime Salaries 511210	2023 Budget	2024 Budget
	\$10,600	\$17,454

Accounts for a portion of the overtime salary expense for non-exempt personnel whose regular salaries are allocated to Wholesale Water. The 2024 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. Another factor in this increase in the Wholesale Water allocation is doubling the allocation from 2% to 4%.

Longevity Pay 511240	2023 Budget	2024 Budget
	\$1,954	\$1,768

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 (5 employees). Longevity amounts are included in union contracts and the employee handbook at a specific point in time and are increased annually based on the annual September change in CPI. The estimated change in CPI is 1.7% based on current trends. Longevity is allocated across funds in the same proportions as regular salaries. The 2024 budget decreased due to less eligible employees compared to 2023.

Deferred Compensation 512110	2023 Budget	2024 Budget
	\$1,095	\$1,757

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. The 2024 budget is up from the 2023 budget due to changes in salary allocations.

Auto Allowance 512120	2023 Budget	2024 Budget
	\$1,080	\$1,560

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. The 2024 budget is up from the 2023 budget due to changes in salary allocations.

FICA Payments 514110	2023 Budget	2024 Budget
	\$13,574	\$15,710

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	2023 Budget	2024 Budget
	\$13,769	\$16,412

Accounts for a portion of the employer’s share of the Illinois Municipal Retirement Fund (IMRF) Pension Contributions. The 2024 employer rate is 7.58% of IMRF wages which include salaries, OT wages, vacation and sick payout, longevity and deferred compensation. The 2024 rate is only 2.57% higher than the 2023 rate of 7.39%. The 2024 budget increased due to the rate increase combined with salary increases, changes in salary allocations, and an increase in the number of positions allocated to the Water Fund.

Health Insurance 514410	2023 Budget	2024 Budget
	\$30,035	\$32,754

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. For 2024, HMO rates are increasing 9.44% and PPO rates are increasing 10.35%.

Contractual

Audit Services 521140	2023 Budget	2024 Budget
	\$1,861	\$1,975

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). With the anticipated 12.31.2023 closure of the Waukegan/Golf TIF, charges for the annual TIF Compliance Report and Continuing Debt Disclosure services are allocated to the Corporate Fund starting in 2024. The budget for Baker Tilly audit services is \$67,098 with a \$1,975 Wholesale Water Fund cost.

Allocations: Baker Tilly: Corporate Fund 88%, Corporate Commuter Parking 1%, Water Fund 6% Wholesale Water Fund 3%, Sewer Fund 2% OPEB: Corporate Fund 82%, Water Fund 15%, Sewer Fund 3% Continuing Debt Disclosure Annual Report: Corporate Fund 25%, Debt Service Fund 50%, Library Debt Service 25%	Wholesale Water Fund Allocation	Total Cost	Wholesale Water Fund Cost
Audit Services (Baker Tilly)	3.00%	56,604	1,698
GATA Grant Audit Services (Baker Tilly)	3.00%	1,484	45
Single Audit Services/Federal Grant (Baker Tilly)	3.00%	6,042	181
State of IL Comptroller’s Report (Baker Tilly)	3.00%	1,696	51
Other Post-Employment Benefits - Full Valuation (Actuary)	0.00%	2,250	0
Continuing Debt Disclosure Annual Report (Piper Sandler)	0.00%	1,150	0
TIF Compliance Report-Waukegan/Golf TIF (Baker Tilly)	0.00%	1,272	0
TOTAL		\$70,498	\$1,975

Finance & Accounting Services 521205	2023 Budget	2024 Budget
	\$34,362	\$101,210

The Village outsourced financial services to Lauterbach & Amen in 2009. The 2024 budget includes comprehensive finance management services with an updated allocation calculated by resource demand across funds. As a result of the changes in services and allocation in 2024, the budget projects the Wholesale Water Fund allocation being \$101,210.

Other Professional Services 521290	2023 Budget	2024 Budget
	\$46,925	\$35,473

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. A factor in the 2024 budget decrease stems from allocating 100% of cross connection services to the Water Fund.

Description	2023 Budget	2024 Budget
Repairs to continuity straps and sample testing in the IAW	\$5,000	\$5,000
Meter testing for the IAW	\$420	\$420
Required IEPA sampling (reimbursed by the Village of Golf)	\$630	\$630
SCADA planning review, repair and preventative maintenance (10%)	\$4,974	\$4,974
Pump preventative maintenance and as-needed repairs for pump stations (13%)	\$8,873	\$8,873
Water Model Updates	\$2,100	\$2,100
24/7 Leak Detection Monitoring (New Program)	\$7,500	\$7,500
Cross Connection Services (23%)	\$13,504	-
Large Meter Testing	\$3,924	\$5,276
Water Sample Testing (reimbursed by the Village of Golf)	-	\$700
TOTAL	\$46,925	\$35,473

Public Works Outsourced Services, Contract Management & Engineering Services 521295	2023 Budget	2024 Budget
	\$17,338	\$19,209

Accounts for the outsourced professional services under the Baxter & Woodman contract.

Public Works Outsourced Management Fund Allocation Table

	Corporate	Water	Sanitary	Wholesale Water	2024 Budget
Contract Management	(29%) \$19,998	(58%) \$39,999	(9%) \$6,208	(4%) \$2,759	\$68,964
Water Operation Services	-	(80%) \$65,801	-	(20%) \$16,450	\$82,251
Total Cost	\$19,998	\$105,800	\$6,208	\$19,209	\$151,215

Gas Detector Maintenance 52240	2023 Budget	2024 Budget
	\$425	\$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. The 2024 budget remains flat with the previous year's budget.

East Pump Station Operations 524025	2023 Budget	2024 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. The 2024 budget remains flat with the previous year's budget.

Service	Amount
Cathodic protection services	\$1,170
Water quality lab testing	\$1,404
Vibration pump testing	\$351
TOTAL	\$2,925

Locates 524046	2023 Budget	2024 Budget
	\$24,500	\$25,389

Locate Subscription

Accounts for the cost associated with locating underground utilities prior to digging or excavating. The 2024 budget is based on an annual subscription with JULIE locates.

Locate Subscription Fund Allocation table	
Corporate (20%)	\$1,750
Water (50%)	\$4,375
Sanitary (20%)	\$1,750
Wholesale (10%)	\$875
2024 Budget	\$8,750

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 \$24,514 for the Wholesale Water Fund.

Locate Services Fund Allocation table	
Corporate (20%)	\$49,028
Water (50%)	\$122,570
Sanitary (20%)	\$49,028
Wholesale (10%)	\$24,514
2024 Budget	\$245,140

Supply & Metering 524060	2023 Budget	2024 Budget
	\$1,500	\$1,500

Accounts for the maintenance and repair services for Village operated large water meters as needed. The 2024 budget is based on a three-year average and remains flat with the previous year's budget.

	Total
Repair service and maintenance of large meters	\$500
Annual testing of two master meters	\$1,000
Total	\$1,500

Water Distribution Costs 524070	2023 Budget	2024 Budget
	\$118,767	\$126,472

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 with anticipated increases. These items are allocated across Water fund and Wholesale Water funds (70%/30%, respectively).

Service	2024 Budget
Hydrant painting	\$19,114
Leak detection contract (full system leak detection and survey services)	\$9,643
As needed leak detection services outside of contract	\$2,143
Contractor assistance to repair emergency water main breaks	\$61,286
Hydrant flushing	\$17,143
Valve exercising	\$17,143
TOTAL	\$126,472

Water Purchases 524075	2023 Budget	2024 Budget
	\$2,613,213	\$2,583,909

Accounts for water purchases from the Village of Wilmette for Glenview’s wholesale customers. The 2024 estimated number of gallons to be purchased by Aqua, IAWC and the Village of Golf is 763,149, 595,325 and 23,296, 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 2024 budget of \$2,583,909 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	2023 Budget	2024 Budget
	\$500	\$500

Accounts for the annual inspection and evaluation of the system. The 2024 budget is based on a three-year average and remains flat with the previous year’s budget.

Commodities

Operational Supplies 531155	2023 Budget	2024 Budget
	\$18,142	\$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 2024 budget and remain flat with the previous year’s budget.

Description	2024 Amount
Hardware and small tools	\$799
East pump station maintenance and repair	\$395
East pump station - Sodium hypochlorite for disinfecting the water at pumping stations	\$552

Description	2024 Amount
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	2023 Budget	2024 Budget
	\$13,286	\$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. The 2024 budget remains flat with the previous year’s budget.

Safety Equipment 531205	2023 Budget	2024 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	2023 Budget	2024 Budget
	\$1,416	\$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. The 2024 budget is based on a three-year average and remains flat with the previous year’s budget.

Electricity 531235	2023 Budget	2024 Budget
	\$19,760	\$15,000

Accounts for electricity for Citizens (1705 Pfingsten Road) and Citizens Meter (1 E. River Road). These are budgeted at \$15,000 based on a three-year average.

Interfund Charges

FRRF Charges 560040	2023 Budget	2024 Budget
	\$1,814	\$3,640

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	2023 Budget	2024 Budget
	\$29,832	\$44,031

Accounts for the portion of the property and liability insurance costs allocated to the Wholesale Water Fund.

Risk Management Fixed Charges 560100	2023 Budget	2024 Budget
	\$12,281	\$11,734

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

Transfers Out

Transfer to Corporate Fund 590100	2023 Budget	2024 Budget
	\$325,000	\$325,000

Accounts for a transfer of \$325,000 to the Corporate Fund.

Transfer to Capital Projects Fund 590410	2023 Budget	2024 Budget
	\$626,159	\$1,651,205

Accounts for a transfer to the Capital Projects Fund to fund projects that benefit wholesale water customers. 2024 also includes a one-time additional transfer of \$1,000,000 for the Public Works Campus project.

Transfer to Water Fund 590510	2023 Budget	2024 Budget
	\$1,641,927	\$2,654,765

Accounts for a \$654,765 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 2024 budget also includes a \$2,000,000 transfer to support the ten-year Water Strategic Plan.

Capital Projects Fund

This fund accounts for the expenditures related to capital improvement projects for most governmental funds. Revenues typically include transfers from other funds for their respective projects, grants, and can include bond proceeds when applicable. Expenditures for capital projects of Enterprise Funds and the Motor Fuel Tax Fund are shown within those funds.

A series of public meetings and presentations to the Board of Trustees occur with this portion of the budget. The Capital Improvement Program (CIP) is developed separately from the operating budget. The fund may end any given year with a fund balance, as these proceeds are not always spent in the year received but are typically assigned to a previously approved project that will be completed in a subsequent year.

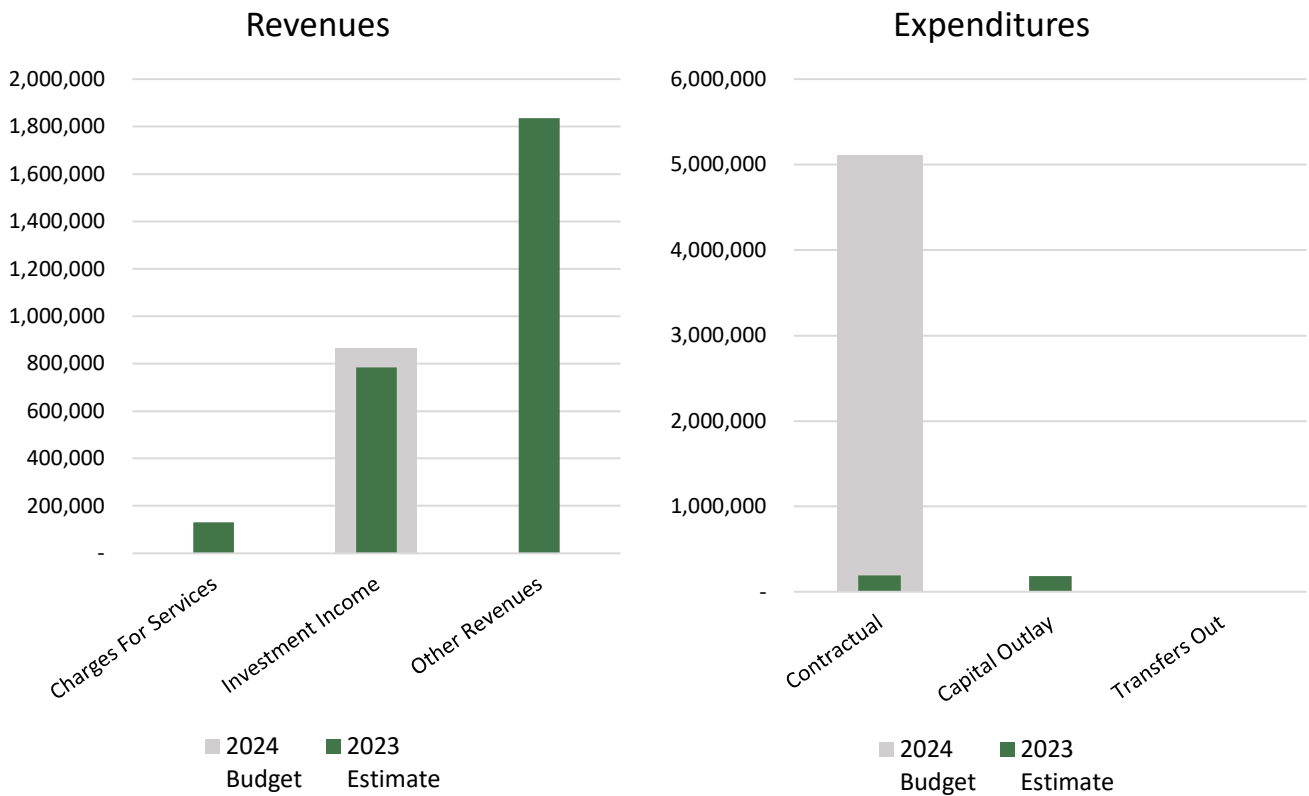
The 2024 revenue budget includes transfers in that are made up of the on-going transfer from Corporate Fund of \$7,311,616 to support the annual CIP, the 2022 assigned Corporate Fund Balance amount of \$5,130,998, and \$5,610,954 for the Public Works Campus Project. The Capital Projects Fund has \$20,934,254 in expenditures for the 2024 budget which includes \$16,016,687 for 2024 projects and \$4,893,196 for prior years' projects. These projects are primarily road reconstruction, including underground infrastructure improvements, road resurfacings, stormwater and special projects, and related design and project management supporting the CIP. A list of capital projects is included within the CIP section of this document.

Capital Projects Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Intergovernmental	1,249,407	5,544,846	2,344,245	2,707,101	(2,837,745)
Investment Income	103,347	61,060	214,130	207,160	146,100
Other Revenues	19,294	-	1,200	-	-
Transfers In	9,787,482	9,395,863	7,908,443	19,404,570	10,008,707
Total Revenues	11,159,530	15,001,769	10,468,018	22,318,831	7,317,062
Expenditures					
Other Charges	24,371	24,371	24,371	24,371	-
Capital Outlay	296,273	-	-	-	-
Capital Projects	14,098,127	19,020,434	10,999,119	20,909,883	1,889,449
Transfers Out	-	-	68,745	-	-
Total Expenditures	14,418,770	19,044,805	11,092,235	20,934,254	1,889,449
Surplus/(Deficit)	(3,259,241)	(4,043,036)	(624,217)	1,384,577	5,427,613

Permanent Fund Summary

Permanent Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Charges For Services	-	130,000	130,000	-	(130,000)
Investment Income	97,833	236,047	784,683	866,615	630,568
Other Revenues	-	1,535,518	1,835,000	-	(1,535,518)
Total Revenues	97,833	1,901,565	2,749,683	866,615	(1,034,950)
Expenditures					
Contractual	79,159	111,421	192,468	5,107,241	4,995,820
Capital Outlay	-	-	184,000	-	-
Transfers Out	357,510	1,160,000	-	-	(1,160,000)
Total Expenditures	436,669	1,271,421	376,468	5,107,241	3,835,820
Surplus/(Deficit)	(338,836)	630,144	2,373,215	(4,240,626)	(4,870,770)

2024 Budget vs 2023 Estimate



Permanent Fund Revenue Line Item Budget

Permanent Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Charges for Services					
440635 - Lease Fees	-	130,000	130,000	-	(130,000)
Total Charges for Services	-	130,000	130,000	-	(130,000)
Investment Income					
460110 - Interest - Savings	730	144	180	144	-
460120 - Interest - Investment	91,953	229,000	777,600	860,000	631,000
460130 - Interest Income on Loans/Notes	5,151	6,903	6,903	6,471	(432)
Total Investment Income	97,834	236,047	784,683	866,615	630,568
Other Revenues					
470225 - Land Sale Revenue	-	1,535,518	1,810,000	-	(1,535,518)
470999 - Miscellaneous Revenue	-	-	25,000	-	-
Total Other Revenues	-	1,535,518	1,835,000	-	(1,535,518)
Permanent Fund Revenue Total	97,834	1,901,565	2,749,683	866,615	(1,034,950)

Permanent Fund Expenditure Line Item Budget

Permanent Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Contractual					
521150 - Bank Service Charges	-	-	55	-	-
521160 - Broker Services	-	61,421	7,000	-	(61,421)
521173 - Development Assistance	-	-	137,241	4,687,241	4,687,241
521290 - Other Professional Service	79,159	50,000	48,171	420,000	370,000
Total Contractual	79,159	111,421	192,467	5,107,241	4,995,820
Capital Outlay					
550065 - Land Acquisition	-	-	184,000	-	-
Total Other Charges	-	-	184,000	-	-
Transfers Out					
590410 - Transfer to Capital Projects Fund	357,510	1,160,000	-	-	(1,160,000)
Permanent Fund Expenditure Total	436,669	1,271,421	376,467	5,107,241	3,835,820

Permanent Fund

Pursuant to the September 3, 1996, Business/Operational Plan prepared by Deloitte & Touche for the Glenview Naval Air Station redevelopment project (now known as “The Glen”), the Village of Glenview established a Permanent Fund to receive a Master Developer fee totaling approximately \$40 million defined as 20% of the gross proceeds of land sold within the project, excluding the approximate 44-acre Navy Disposition Parcel that was purchased in 2006 and resold in 2014.

An interim policy was established by Resolution 02-40 to temporarily use part of the proceeds (\$11.2 million) as an intergovernmental loan to the project to enhance cash flow, reduce overall project risk and minimize General Obligation bond requirements (this loan was paid back in 2021 with the closure of The Glen TIF). A formal policy regarding use of the fund’s assets was established by Resolution No. 05-16 on March 15, 2005, and by Resolution No. 13-72 on April 16, 2013. The general goal of the fund was to provide resources for Village-wide capital expenditures and economic development improvements *outside* of The Glen. Capital expenditures include expenditures for real property or improvements to real property including, but not limited to, construction of and major alterations to the following:

1. Transportation Projects
 - a. Street Improvements
 - b. Sidewalks and Bikeways
 - c. Street Lighting
 - d. Bridges
 - e. Railway Crossings
 - f. Traffic Signals and Intersections
 - g. Landscaping
2. Land Acquisition
3. Storm Sewer Projects
 - a. Storm Water Management Projects
 - b. Detention Projects
4. Sanitary Sewer Projects
5. Village-owned Buildings, Structures and Physical Facilities
 - a. Fixed Equipment
 - b. Landscaping

Economic development initiatives include those that meet Village financial and strategic goals, provide for reinvestment in the community, and establish and maintain long term revenue streams.

Revenues

Charges for Services

	2023 Budget	2024 Budget
Lease Fees 440635	\$130,000	\$0

Accounts for \$13,000 per month lease payments from Heinen’s Fine Foods. The 2023 budget of \$130,000 is for January-October. The ten-year lease commenced 11.01.2013; Heinen’s has purchase rights through 10.31.2023. The facility will be transferred at no additional cost if they choose to take ownership.

Investment Income

Interest – Savings 460110	2023 Budget	2024 Budget
	\$144	\$144

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.

Interest – Investment 460120	2023 Budget	2024 Budget
	\$229,000	\$860,000

Accounts for interest income for the savings account and the investments of certificates of deposits, treasuries and securities through PMA, Inc. Rates have continuously increased throughout 2023 and the original 2023 budget did not take this into account.

Interest Income on Loans/Notes 460130	2023 Budget	2024 Budget
	\$6,903	\$6,471

Accounts for interest on Loans/Notes. The budgets for 2023 and 2024 include the interest on the Special Service Area (SSA) 97 loan.

Other Revenues

Land Sale Revenue 470225	2023 Budget	2024 Budget
	\$1,535,518	\$0

The planned closing on the Village’s sale of the former Bess Hardware site located at 1850 Glenview Road is anticipated to occur in 2023 in the amount of \$1,810,000. The 2023 budget of \$1,535,518 was the \$1,810,000 less two \$137,241 development assistance items per the First Amendment to the Purchase & Sale Agreement.

Expenditures

Contractual Expenditures

Broker Services 521160	2023 Budget	2024 Budget
	\$61,421	\$0

The 2023 budget of \$61,421 is the 4% broker fee for the sale of the former Bess Hardware site. This fee is not anticipated to be paid in 2024.

Development Assistance 521173	2023 Budget	2024 Budget
	\$0	\$4,687,241

The 2024 budget includes approved assistance for Ballyhoo Hospitality (Jackman & Co.) \$2,250,000 loan and \$1,750,000 grant; Drake Development (former Bess Hardware site) \$137,241 conditional incentive and 1148 Waukegan Road LLC (The Filling Station) \$550,000 loan.

Other Professional Services 521290	2023 Budget	2024 Budget
	\$50,000	\$420,000

The 2024 budget includes professional services for the I-294 Access Phase I Preliminary Design.

Transfers Out 590410	2023 Budget	2024 Budget
	\$1,160,000	\$0

The 2023 budget included a \$800,000 transfer to the Capital Projects fund for potential downtown parking improvements and \$360,000 for the I-294 Access Phase I Preliminary Design. Neither project will take place in 2023.

Motor Fuel Tax Fund

The Motor Fuel Tax (MFT) Fund includes both Illinois Motor Fuel taxes and local Motor Fuel taxes. The state motor fuel tax is based on the consumption of motor fuel. In 2023, the State of Illinois set the motor fuel tax to 45.4 cents per gallon. The diesel motor fuel tax rate was set to 52.9 cents per gallon. The State of Illinois distributes 54.4% of the monies to local taxing districts based on a statutory formula. The Local Motor Fuel Tax (LMFT) was initially approved by the Village Board in 2010 at a rate of \$0.02 per gallon. During the 2017 budget process, the Village Board approved an additional \$0.02 per gallon, making the LMFT rate \$0.04 per gallon beginning January 1, 2017. The MFT and LMFT are expected to generate approximately \$2,120,000 and \$720,610, respectively for the resurfacing of Village roadways in 2024. A list of roadways that will be resurfaced is included within the Capital Improvement Program (CIP) Section of this document.

Expenditures of Illinois MFT funds require the supervision and approval of the Illinois Department of Transportation (IDOT). The corporate authorities of the municipality must adopt an ordinance or resolution appropriating the MFT funds and stating how the funds will be used.

Motor Fuel Tax Fund	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	2024 Bud. vs. 2023 Bud.
Revenues					
Intergovernmental	3,798,002	2,935,429	2,924,022	2,840,610	(94,819)
Investment Income	50,264	25,600	122,800	124,600	99,000
Transfers In	-	-	68,745	-	-
Total Revenues	3,848,266	2,961,029	3,115,567	2,965,210	4,181
Expenditures					
Capital Projects	2,886,238	3,962,211	3,665,491	4,795,160	832,949
Transfers Out	1,026,783	-	-	-	-
Total Expenditures	3,913,021	3,962,211	3,665,491	4,795,160	832,949
Surplus/(Deficit)	(64,755)	(1,001,182)	(549,924)	(1,829,950)	(828,768)

Capital Improvement Program (CIP) Summary

CIP	2023 Budget	2023 Estimate	2024 Budget
Sources			
<i>Beginning Balance</i>	2,977,836	2,420,790	6,094,705
Grants	10,557,692	6,449,926	4,538,567
Motor Fuel Tax	2,104,056	2,000,000	2,090,000
Local Motor Fuel Tax	801,373	787,000	720,610
High Growth Cities Program	30,000	137,022	30,000
Water Fund	7,921,507	7,201,810	7,742,368
Wholesale Water - Return on Investment	626,159	626,159	651,205
Sanitary Sewer Fund	1,842,781	1,185,366	1,916,493
Transfer from Corporate Fund	7,030,400	7,030,400	7,586,616
Transfer from FRRF	519,500	192,080	5,938,374
Transfer from Permanent Fund	1,160,000	-	-
Prior Year Fund Balance	-	2,430,998	-
Total Sources	35,571,304	30,461,551	37,308,940
Uses			
Design	2,569,031	1,729,444	2,193,100
Road Resurfacing Program	2,242,806	1,933,916	3,192,791
Road Reconstruction	12,112,000	8,339,334	12,006,000
Special Projects	7,670,360	3,218,412	12,364,603
Stormwater Projects	1,616,032	1,911,415	1,756,985
Sanitary Sewer Projects	497,075	110,000	767,493
Water System Projects	8,864,000	7,124,325	5,027,968
Total Uses	35,571,304	24,366,846	37,308,940
Estimated Ending Balance	-	6,094,705	-

Capital Improvement Program (CIP)

CIP	2023 Budget	2023 Estimate	2024 Budget
Design			
2022 - CIP Project Management (B&W)	15,000	-	-
2023 - Roadway Design (Pavement Testing, Surveying)	100,000	66,785	15,000
2023 - CCDD Testing	60,000	51,319	8,681
2023 - Road Design (B&W)	864,192	766,815	97,377
2023 - CIP Inspections (B&W)	797,613	697,613	100,000
2023 - Core CIP Design/Project Management	384,265	100,000	48,942
2023 - Bridge and Retaining Wall Inspection and Assessment	10,000	-	-
2023 - Project Contingency / Design	329,961	38,912	-
2023 - Natural Resource Project Design	8,000	8,000	-
2024 - Roadway Design (Pavement Testing, Surveying)	-	-	50,000
2024 - IMS Pavement Management	-	-	95,000
2024 - CCDD Testing	-	-	60,000
2024 - Road Design (B&W)	-	-	820,000
2024 - CIP Inspections (B&W)	-	-	695,000
2024 - Core CIP Design/Project Management	-	-	150,000
2024 - Bridge and Retaining Wall Inspection and Assessment	-	-	10,000
2024 - Natural Resource Project Design	-	-	43,100
Total Design	2,569,031	1,729,444	2,193,100
Road Resurfacing Program			
2023 - Road Resurfacing	2,242,806	1,933,916	
2024 - Road Resurfacing	-	-	3,192,791
Total Road Resurfacing Program	2,242,806	1,933,916	3,192,791
Road Reconstruction Program			
2023 - Blackthorn Drive	1,937,000	-	
2023 - Redbud Lane	467,000	-	
2023 - Linneman Street	2,053,000	1,601,417	
2023 - Spruce Street	1,471,000	731,848	
2023 - Spruce Street and Alleys	547,000	696,893	
2023 - Prairie Lawn Road	1,620,000	2,064,171	
2023 - Washington Street	2,407,000	1,804,893	
2023 - Lincoln Street	828,000	621,039	
2023 - Maclean Court	782,000	819,073	
2024 - Blackthorn Drive	-	-	1,162,000
2024 - Redbud Lane	-	-	355,000
2024 - Sequioa Trail	-	-	2,237,000
2024 - Tulip Tree & Adler Place	-	-	452,000
2024 - Linneman Street	-	-	1,677,000
2024 - Elm Street	-	-	291,000
2024 - Sumac Circle	-	-	776,000
2024 - Cedarwood Lane	-	-	803,000
2024 - Elm Street	-	-	878,000
2024 - Huckleberry Lane	-	-	1,679,000
2024 - Hawthorne Lane	-	-	1,696,000
Total Road Reconstruction Program	12,112,000	8,339,334	12,006,000
Special Projects			
2020 - Gateway Sign Construction Phase I	183,842	-	183,842
2022 - Transportation Plan - Bike and Sidewalk Master Plan Updates	22,050	-	-
2022 - East Lake / Waukegan Intersection Phase II	300,000	140,858	118,159
2022 - Chestnut Avenue and Bike Path Design Phase II	55,000	55,000	-
2022 - Willow Road and Shermer Road Intersection Phase I Engineering	160,000	26,724	133,276
2022 - Glenview Road Bridge - Middle Fork NBCR (Phase 1)	110,000	99,581	-
2022 - Miscellaneous Restoration / Tree Trimming & Removal & Landscaping	60,000	2,046	-
2022 - ADA Transition Plan	12,950	18,782	-

Capital Improvement Program (CIP)

CIP	2023		2024
	2023 Budget	Estimate	Budget
2022 - IDOT - Willow Road and Pfingsten Road Improvements	47,048	-	47,048
2022 - Glenview Harlem Streetscape Phase I	200,000	31,399	168,601
2022 - Patriot Boulevard / Independence Intersection Phase I	30,000	-	30,000
2022 - Chestnut Avenue Widening Const. & CE (STP/ITEP)	1,200,000	1,473,385	-
2022 - Glenbrook High School Traffic Study	59,000	30,433	-
2022 - Outdoor Dining, Parklets and Streetscape Improvements	473,000	63,632	407,484
2022 - I-294 Ramps (Phase I)	360,000	-	-
2022 - Benchmark Updates	20,000	-	20,000
2022 - Seal Coating/ADA Ramp Replacement (PW)	20,000	-	-
2023 - Glenview Streetscape Phase II	50,000	-	50,000
2023 - Reach 1 payback(year 13)	24,370	24,370	-
2023 - Intelligent Traffic Management Program	500,000	-	500,000
2023 - Comprehensive Plan Initiative for Street Lighting	25,000	-	-
2023 - Longvalley River Stabilization Project	400,000	-	400,000
2023 - Willow-Pfingsten Decorative Traffic Signal and Willow Road Resurfacing	250,000	128,800	61,200
2023 - Waukegan Road Streetscape Phase I	400,000	25,000	375,000
2023 - Downtown Parking Improvements	800,000	700,000	789,819
2023 - Glenview Road Bridge - Middle Fork NBCR (Phase I)	50,000	-	-
2023 - Pfingsten-WestLake-East Lake Intersection (Phase I)	225,000	35,570	189,430
2023 - Milwaukee/Zenith Intersection (ITEP) Construction & Phase III	550,000	-	374,500
2023 - East Lake / Waukegan Intersection Phase II	225,000	-	225,000
2023 - The Glen and Glenview Road Landscape	100,000	99,288	-
2023 - Pebbleford/Mary Kay Pond Fence	25,000	24,410	-
2023 - Public Works Campus Project	519,500	192,080	327,420
2023 - Miscellaneous Restoration / Tree Trimming & Removal & Landscaping	50,000	47,054	-
2023 - Crack Sealing (managed by PW & Baxter)	63,600	-	-
2023 - Lead Service Lines	100,000	-	-
2024 - Reach 1 payback(year 14)	-	-	24,370
2024 - Pedestrian Crossings	-	-	100,000
2024 - Longvalley River Stabilization (Natural Resource Project)	-	-	275,000
2024 - East Lake / Waukegan Intersection Phase II / ROW	-	-	85,500
2024 - Glenview Road Streetscape Phase II	-	-	50,000
2024 - Waukegan Road Streetlights	-	-	400,000
2024 - Glen Roundabouts	-	-	225,000
2024 - Central Road Pedestrian Bridge	-	-	100,000
2024 - Pfingsten Road Safety Study	-	-	175,000
2024 - Intelligent Traffic Management	-	-	125,000
2024 - Outdoor Dining, Parklets, and Streetscape Improvements	-	-	100,000
2024 - Milwaukee/Zenith Intersection (ITEP) Construction & Phase III	-	-	200,000
2024 - Village-wide Landscaping	-	-	100,000
2024 - Village-wide Wayfinding and Signage	-	-	50,000
2024 - Public Works Campus Project	-	-	5,610,954
2024 - Miscellaneous Restoration / Tree Trimming & Removal & Landscaping	-	-	90,000
2024 - Crack Sealing (managed by PW & Baxter)	-	-	85,000
2024 - Seal Coating/ADA Ramp Replacement (PW)	-	-	15,000
2024 - Project Contingency / Design	-	-	153,000
Total Special Projects	7,670,360	3,218,412	12,364,603
Stormwater Projects			
2022 - Tall Trees Flood Prevention Project	850,000	1,629,868	-
2022 - Storm Water Master Plan	200,000	82,585	117,415
2023 - Storm Sewer TV Inspections (Review & Report)	91,032	91,032	-
2023 - Quickwin Storm and Special Project Design	25,000	-	-
2023 - Storm Water Master Plan	315,000	100,930	214,070
2023 - Quickwin Storm construction	25,000	-	-
2023 - Cost Sharing - Rain Garden Program	5,000	2,000	-

Capital Improvement Program (CIP)

CIP	2023 Budget	2023 Estimate	2024 Budget
2023 - Storm Water Lining	95,000	-	-
2023 - Cost Sharing Program - Engineering Inspections	10,000	5,000	5,000
2024 - Pine Street Detention	-	-	1,009,000
2024 - Storm Sewer TV Inspections (Review & Report)	-	-	101,500
2024 - Quickwin Storm and Special Project Design	-	-	15,000
2024 - Storm Water Master Plan	-	-	175,000
2024 - Quickwin Storm construction	-	-	100,000
2024 - Cost Sharing - Rain Garden Program	-	-	10,000
2024 - Cost Sharing Program - Engineering Inspections	-	-	10,000
Total Stormwater Projects	1,616,032	1,911,415	1,756,985
Sanitary Sewer Projects			
2023 - Sanitary Sewer TV Inspections (review & report)	110,000	110,000	-
2023 - Sanitary Sewer and Manhole Lining	372,075	-	-
2023 - Cost Sharing Program - Overhead Sanitary Conversion	15,000	-	-
2024 - Sanitary Sewer TV Inspections (review & report)	-	-	140,000
2024 - Sanitary Sewer and Manhole Lining	-	-	612,493
2024 - Cost Sharing Program - Overhead Sanitary Conversion	-	-	15,000
Total Sanitary Sewer Projects	497,075	110,000	767,493
Water System Projects			
2022 - ARPA	1,300,000	264,932	530,968
2023 - ARPA	400,000	-	-
2023 - Mary Kay Lane	3,142,000	3,090,485	-
2023 - Lilac Avenue	1,070,000	1,120,939	-
2023 - Wildberry Drive	416,000	438,228	-
2023 - Dearlove Road	1,846,000	1,944,741	-
2023 - Chestnut Water Main Crossings & Roadway	690,000	265,000	-
2024 - Greendale Road	-	-	801,000
2024 - Wagner Road	-	-	1,535,000
2024 - Wildberry Drive Rear Yards	-	-	937,000
2024 - Valley Lo Lane	-	-	924,000
2024 - Lead Service Lines	-	-	300,000
Total Water System Projects	8,864,000	7,124,325	5,027,968
Capital Improvement Program Total	35,571,304	24,366,846	37,308,940

Capital Improvement Program

Note: The totals listed below are only for projects marked as 2024 on the “Capital Improvement Program (CIP) summary.

CORE INFRASTRUCTURE

\$21,618,891

Design

\$1,923,100

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

Road Resurfacing

\$3,192,791

Road resurfacing projects involve grinding of street surface, underground utility spot repairs, minor concrete work including sidewalk and curb and gutter replacement, roadway patching, new street surface placement, and landscape restoration. In addition, Minor Area Repair Strategy – Asphalt (MARS-A) and Minor Area Repair Strategy - Concrete (MARS-C) patching is included throughout the Village. There will be a total of 4.9 miles resurfaced in FY2024. The roadways include:

- Fielding Drive (Constitution Drive Primrose Lane)
- Constitution Drive (Independence Avenue to Fielding Drive)
- Enterprise Drive (Chestnut Avenue to Fielding Drive)
- Annapolis Drive (Constitution Drive to Fielding Drive)
- Primrose Lane (Indigo Lane to Fielding Drive)
- Nimitz Drive (Patriot Blvd to Constitution Drive)
- Flora Avenue (Fontana Drive to Village Limits)
- Fontana Drive (Washington Road to Bel Air Drive)
- Harrison Street (Shermer Road to Flora Avenue)
- Johns Drive (north of Chestnut to Ravine Way)
- Crestwood Lane (Glendale Road to East CDS)
- Lindenwood Lane (Glendale Road to East CDS)
- Bellwood Lane (Greenwood Road to East End)
- Collins Avenue (Bellwood Lane to North End)
- Gregory Drive (Milwaukee Avenue to End of CDS)
- Arbor Lane (Glenview Road to South End)
- Linden Lane (Wagner Road to West End)
- Glen Oak Drive (Ridgewood Lane to North End)
- Highland Terrace (Glenwood Avenue to Kenilworth Lane)
- Alley Reconstruction (Washington Road to Spruce Drive)
- MARS Asphalt (various locations Village-wide)
- MARS Concrete (supplemental to Public Works budget)
- Bellwood Road Sidewalk Installation (Greenwood Road west)

Road Reconstruction**\$12,006,000**

Typical work involves street removal, curb removal, underground utility (storm and sanitary sewers and water mains) installation/replacement/relining/repairs, public utility relocations, curb installation, sidewalk replacement, roadway base repair, new pavement installation, parkway grading, and landscape restoration. There will be a total of 2.6 miles reconstructed in FY2024, which includes also water main replacement. The roadways include:

- Blackthorn Drive (Sequoia Trail to Silverwillow Drive)
- Redbud Lane (Basswood Circle to Blackthorn Drive)
- Sequoia Trail (Chestnut Avenue to Alder Place)
- Tulip Tree and Alder Place (Sequoia Trail to End of CDS)
- Linneman Street (Harlem Avenue to Elm Street)
- Elm Street (Linneman Street to Henley Street)
- Sumac Circle (West End to East End)
- Cedarwood Lane (Linden Leaf Drive to Swainwood Drive)
- Huckleberry Lane (Wagner Road to West End)
- Hawthorn Lane (East Lake Avenue to Elmwood Avenue)
- Elm Street (Colfax Avenue to Harrison Street)

Water System Projects**\$4,497,000**

The Village prioritizes replacements of aged water mains that have a record of breaking and causing water service interruption. Whenever possible, water mains are replaced in coordination with other necessary capital improvements. The 2024 program will replace 4.0 miles of water main as proposed, which includes the planned reconstruction streets as well as the additional water main replacements added to those streets to be resurfaced based on the recommendations of the approved Water System Strategic Plan.

- Greendale Road (Central Road to Greenwood Road)
- Wagner Road (East Lake Avenue to Kenilworth Lane)
- Wildberry Drive (Rear Yards)
- Valley Lo Lane (Wildberry Drive to Monroe Avenue)

SPECIAL PROJECTS**\$7,963,824****Pedestrian Crossings****\$100,000**

This budget is reserved for improving the uncontrolled pedestrian crossings by installing a pushed-button-activated, yellow rapid flashing beacons in locations evaluated and recommended as part of the Traffic Committee requests.

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

This project consists of completing preliminary and final design (Phase I Engineering) and plans for the Glenview Road adjacent to the Library and Harlem Avenue between Dewes Street and Washington Road. The planned improvements will include upgraded streetscape, streetlight replacement, and traffic signal replacement at Harlem and Glenview. This project started in FY2023 and will continue next year and in FY2025. Streetscape improvements and enhancements to the landscaping were raised as desired

outcomes in the Economic Development Strategic Plan and including these CIP components would allow for a consistent streetscape design (e.g., street, and pedestrian lighting, landscaping, sidewalk, street furniture, and potential public parking) throughout the downtown along Glenview Road.

Intelligent Traffic Management Program

\$125,000

This project consists of completing Phase I and necessary maintenance components of a local Intelligent Traffic Management Program (or SMART intersections) for the Village to implement on areas and intersections surrounding Glenbrook South High School (GBS). This project would include new technology with cameras that would adapt and adjust signal timing to actual needs in the field. Coordination will be required with both the state (IDOT) and the county (Cook County Highway Department) who maintain the impacted signals.

Waukegan Road Streetlight Installation

\$400,000

This construction project consists of replacing streetlights on Waukegan Road north of East Lake Avenue. The planned improvements include installing the new streetlights with banners to match streetlights installed near Chestnut Avenue, as part of previous project.

East Lake and Waukegan Road Intersection Phase II and ROW

\$85,500

This project consists of engineering design (Phase II) and plans along with Right of Way (ROW) acquisition and easement needed for the improvements of the intersection of East Lake Avenue and Waukegan Road, which is supported by the Congestion Mitigation and Air Quality (CMAQ) grant funding, and Illinois Department of Transportation (IDOT). The planned intersection and pedestrian improvements will increase capacity, level of service, and safety of this regionally significant intersection. The proposed project will include geometry modifications to add right turn lanes and improved left turn channelization, traffic signal upgrades, pedestrian crossing safety improvement, multi-use sidewalk construction, and lighting improvements. Phase II Engineering began in FY2022 and is anticipated to be completed in FY2024.

Milwaukee-Zenith Intersection- Pedestrian Improvements

Construction and Inspections

\$200,000

The intersection of Milwaukee Avenue and Zenith Drive serves as the entrance to the Glenview Park District’s Community Park West, which is home to numerous Park District sports fields, a dog park, skate park, and existing multi-use paths. The existing signalized intersection at this location currently lacks pedestrian signals and marked crosswalks which have been requested for several years. The proposed project at this intersection is to improve pedestrian safety by replacing the existing traffic signal with modern and decorative equipment including pedestrian countdown signals. The existing ADA deficient pedestrian crossings will be replaced with ADA compliant sidewalk ramps, crosswalks, and associated signage. Curbs will be replaced at the intersection corners to widen and improve vehicle turning movement capabilities for Zenith Drive traffic. This project is supported by Illinois Transportation Enhancement Program (ITEP) grant funding in the amount of \$204,000 and by the Invest in Cook in the amount of \$142,000. The construction for these improvements is scheduled to be completed in FY2024.

Outdoor Dining, Parklets and Streetscape Improvements

\$100,000

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

additional enhanced landscaping. A pilot project was completed in FY2023 and this budget is reserved to continue the improvement for the outdoor dining areas in FY 2024.

Pfingsten Road Study **\$175,000**

This CIP project consists of completing a feasibility study and conceptual plans for Pfingsten Road Boulevard between Willow Road and West Lake Avenue. This study would include traffic and geometry analysis including evaluation of multiple alternates of islands, turn lane revisions, as well as evaluating access restrictions to multiple side streets and establish concept drawings. Pfingsten Road is under Illinois Department of Transportation jurisdiction, therefore approval from the state is required, as well as coordination with adjacent stakeholders such as schools, and the hospital would be included.

Reach 1 Payback (Year 14) **\$24,370**

During 2010, the Village received a 0% interest loan along with a grant (25%) to rebuild Reach 1 of the North Branch of the Chicago River, just south of Willow Road, as a high-priority natural resources project. The project re-meandered the river, stabilized the banks and provided various riffle pools. The FY2024 CIP reflects year fourteen of the twenty-year payback schedule.

Longvalley Riverbank - Natural Resources Project Construction **\$275,000**

This is a water quality project for the West Fork of the North Branch of the Chicago River on the 1200 block of Longvalley on the floodplain buyout property, where structures were removed in 2015 due to frequent and excessive flooding. The Village applied for a grant from the Illinois Environmental Protection Agency's 319(h) program that will cover approximately half of the improvement costs on Village-owned property that will reduce pollutants in the river. The proposed project consists of construction of the proposed improvements, which follow best management practices, include removing invasive plant species along the west riverbank, installing a bio-swale and rain garden along and within 40 feet of the river and stabilizing the riverbank. The bank will be stabilized using rock armoring and vegetation and a rock riffle structure. These improvements will improve the immediate area by creating naturalized flora which will encourage native fauna. Additionally, the reduced pollutant runoff to the river will further improve the water quality of this scenic waterway. There is no anticipated impact to the east riverbank. The proposed design for this project was completed in FY2023 and it will be constructed in FY2024.

Public Works Campus Project **\$5,610,954**

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 budget includes construction costs based on the project design, and secured site plan approval to complete the improvements to the campus in 2024.

Construction Project Contingency **\$153,000**

This budget is reserved as contingency funds related to any of the reconstruction or special projects programmed for construction in FY2024 and localized quick-win improvements (landscaping, grading, drainage, repairs) to the Village's infrastructure on public property or within public right-of-way, or under mitigating circumstances on private property.

The Glen Roundabouts Study (5- legged intersection) \$225,000

This budget is to complete a study and design plans to improve and reconfigured the 5 legged intersections in the Glen to a roundabout/s. The proposed project consists of completing design plans and public outreach to improve traffic flow at the intersections of Patriot/West Lake/Tower streets.

Central Parkway Pedestrian Bridge \$100,000

This budget is reserved to improve the pedestrian bridge near Central Parkway over the West Fork North Branch Chicago River that connects sidewalks on the east and west side of the river. The sidewalks are maintained by the Village, while the bridge is maintained by the Park District. As part of the project, the Park District is completing a final design and construction of the new bridge. The Village will provide a partial contribution to the Park District for this bridge replacement project.

Village-wide Landscaping \$100,000

This budget is reserved to improve and replace landscaping areas throughout the Village of Glenview.

Miscellaneous Restoration / Landscaping \$90,000

To facilitate closure of projects from the previous construction season, isolated restoration measures in the parkway tend to re-occur the following spring which require separate budget funds. Capital Projects staff will re-inspect all current and previous year capital projects and utilize this project funding to address any follow-up restoration measures and residents' reimbursements before transferring parkway maintenance responsibilities back to the adjacent residents and the Public Works Department.

Crack Sealing \$85,000

This is the Village's annual crack-sealing program managed by Public Works funded from the CIP. Crack-sealing is an important maintenance strategy to protect the roadway base course from early failure.

Seal Coating \$15,000

In coordination with the Village's Public Works Department approximately one-half mile of Village roadway will be seal coated to extend the service life of the existing pavement.

Wayfinding and Signage \$50,000

This budget is reserved for the Village-wide wayfinding signage design including gateway locations.

STORMWATER PROJECTS \$1,420,500

Pine Street Downtown Detention \$1,009,000

This budget is reserved for construction of the underground detention along Pine Street, just north of Glenview Road. This project would benefit and align with the Village goals of redevelopment of the Downtown areas and is scheduled to begin construction in summer of 2024.

Storm Sewer TV Inspections \$101,500

This project will televise sections of sanitary sewer throughout the Village to assist in prioritizing future capital improvement projects primarily with road reconstruction programs. Additional high-concern storm sewer televising is also included as directed by Public Works.

Quick-win Storm Water Project Design and Construction **\$100,000**

As identified in the Village’s stormwater master plan, the Flood Risk Reduction Program, there are multiple projects that are moving forward to improve the storm water level of service for local neighborhoods. This funding is reserved for design and construction of the improvements.

Stormwater Master Plan Updates **\$175,000**

This project will consist of updating the Village-wide Stormwater Master Plan, including reviewing, and updating the projects completed as part of the Stormwater Task Force 2010 recommendations. The goal is to update the Plan, including modeling and mapping, and review the existing programs to provide recommendations for future implementation of drainage improvement programs including cost sharing programs. The work on the plan started in FY2023 and it’s anticipated to be completed in FY2024/2025.

Rain Garden Program **\$10,000**

This is a continuation of a program started in FY2007 to partially subsidize the cost of installation of rain gardens on private residential properties to mitigate storm water runoff and provide water quality improvements. Residents with an existing drainage issue submit an application along with a proposed landscaping plan. If the plan has a drainage benefit and a proper planting plan, they will qualify for the Village to reimburse them 50% of the project costs up to \$1,000 upon final inspection. This program assists the Village in meeting portions of requirements.

Cost Sharing Program – Holistic Engineering Inspections **\$10,000**

One of the cost sharing programs approved by the Village Board includes completing an engineering inspection and report by a Drainage Engineer. The Village has negotiated rates and pays 50% of the cost (or \$400).

SANITARY SEWER PROJECTS **\$767,493**

Sanitary Sewer Television Inspections **\$140,000**

This project will televise sections of sanitary sewer throughout the Village to assist in prioritizing future capital improvement projects primarily with road reconstruction programs. Additional high-concern sanitary televising is also included as directed by Public Works.

Sanitary Sewer and Manhole Lining **\$612,493**

Sanitary sewer and manhole lining is a cost-effective rehabilitation program that lines sewers without requiring excavation and extends the life of the sewer. These funds are for use in areas throughout the Village.

Cost Sharing Program - Overhead Sanitary Conversion **\$15,000**

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