



VILLAGE OF GLENCOE ANNUAL BUDGET FISCAL YEAR 2017

March 1, 2016 – February 28, 2017



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Glencoe
Illinois**

For the Fiscal Year Beginning

March 1, 2015

Executive Director



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BUDGET BRIEF

VILLAGE OF GLENCOE

BUDGET BRIEF

March 1, 2016 through February 28, 2017 (Fiscal Year 2017)

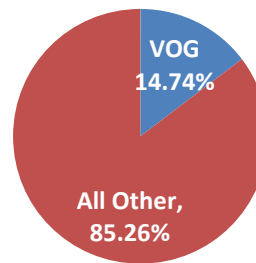
*This budget summary is intended to provide a brief summary of the Fiscal Year 2017 budget. Altering expenditures or revenues listed does not necessarily correlate to household savings or to additional expenses. **This brief also includes a table which shows the cost per \$100,000 of all Village operating expenditures. Not all Village expenditures are paid with property taxes but the illustration shows what that rate would be if paid 100% by property tax.***

DISTRIBUTION OF GLENCOE PROPERTY TAXES

Information concerning the distribution of property taxes comes from Cook County, Illinois. The most recent distribution data available is based upon the tax levy adopted in December 2014. The 2015 Tax levy rate information for the Levy adopted in January 2015, will not be available until June 2016 at the earliest.

Taxing Unit	2014 Tax Rate	% of Tax Bill
Village of Glencoe (VOG)	1.374	14.66%
Public Library	0.278	2.97%
High School District #203	2.268	24.20%
Grade School District #35	3.378	36.04%
Cook County	0.637	6.80%
Water Reclamation District	0.430	4.59%
Park District	0.677	7.22%
Community College #535	0.258	2.75%
Misc. Taxing Units (1)	0.073	0.78%
TOTAL Property Tax Bill	9.373	100.00%

How Property Tax is Distributed



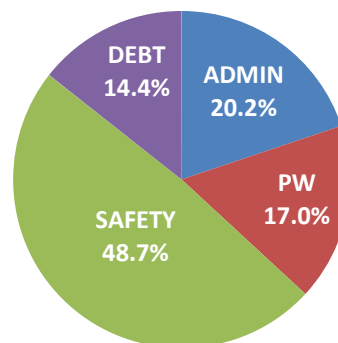
Notes: (1) Includes New Trier Township, N.T. General Assistance, Suburban T.B. Sanitarium, and Mosquito Abatement District.

DISTRIBUTION OF 2015 TAX LEVY

Below is a summary of how the Village share of 2015 property tax levy (\$10,873,229) will be distributed.

Purpose	% of VOG Tax
Administrative Services	19.85%
Health & Community Services	0.00%
Sewer Maintenance	4.10%
Forestry Services	4.89%
Infrastructure Maintenance	2.74%
Street Maintenance	5.29%
Police Services	35.38%
Fire Services	8.61%
Paramedic Services	4.76%
Debt Service	14.38%

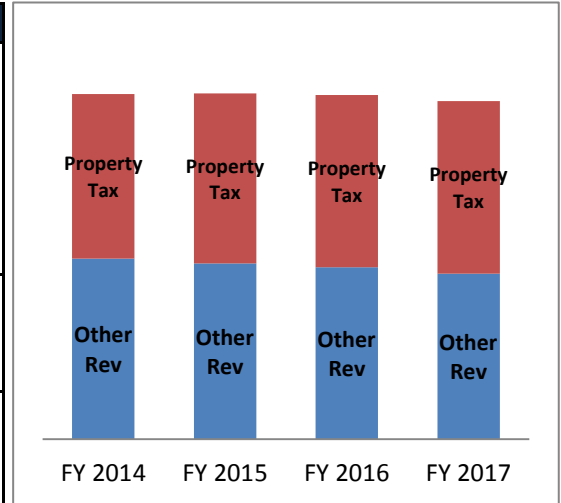
2015 Property Tax By Function



Property taxes make up 51.1% of the total Fiscal Year 2016 revenue budget. The Fiscal Year 2015 Budget includes total revenues of \$26,621,716 and expenditures of \$29,771,789 (which represents all financing sources and uses including interfund transfers and use of bond proceeds). *That portion of the Village's annual administrative expense funded by property tax, as listed above, is equivalent to \$0.04 per every dollar of financial activity (all inflows and outflows).*

Where Do Other Village Revenues Come From?

Revenue Source (in Thousands)				
	FY14	FY 15	FY 16	FY 17
Service Charges	3,719	3,494	3,552	3,548
Other Taxes	2,462	2,529	2,593	2,473
Permits	1,474	1,391	1,339	1,140
Sales Tax	1,943	2,056	1,970	1,876
Other Revenue	1,480	1,319	1,105	1,120
Sub-Total	11,078	10,789	10,560	10,156
% Change		-2.6%	-2.1%	-3.8%
Property Tax	10,107	10,425	10,560	10,602
% Change		3.1%	1.3%	0.4%
Grand Total	21,185	21,214	21,120	20,758
		0.1%	-0.4%	-1.7%



FY 2014 through FY 2015 are actual revenues; FY 2016 are projected figures. The FY 2017 figures are budgeted. The revenue listed above does not include interfund transfers (i.e. Day Labor Transfer, Property Tax Transfer to Garbage Fund, Water Fund Management Fee and Garbage Fund Management Fee).

Where Do Village Expenditures Come From?

Operating Expenditures (in Thousands)							
	FY 16	Rate Per	FY 17	% of FY17	Rate Per	\$ Change	% Change
	Budget	\$100 EAV	Budget	Expense	\$100 EAV	From FY16	From FY16
Administrative Services	3,907	0.4905	3,750	18.5%	0.4708	(157)	-4.0%
Sewer Maintenance	982	0.1232	906	4.5%	0.1137	(76)	-7.7%
Forestry Services	850	0.1067	796	3.9%	0.0999	(54)	-6.3%
Infrastructure Maintenance	610	0.0766	622	3.1%	0.0781	12	2.0%
Street Maintenance	906	0.1137	868	4.3%	0.1089	(38)	-4.2%
Police Services	5,694	0.7148	5,539	27.4%	0.6953	(155)	-2.7%
Fire Services	1,842	0.2312	1,923	9.5%	0.2414	81	4.4%
Paramedic Services	869	0.1091	942	4.7%	0.1183	73	8.4%
E911	201	0.0252	151	0.7%	0.0189	(50)	-25.0%
Debt Service	1,566	0.1966	1,566	7.7%	0.1966	-	0.0%
Water Utility	1,923	0.2414	1,919	9.5%	0.2409	(4)	-0.2%
Garbage Services	1,298	0.1630	1,259	6.2%	0.1580	(39)	-3.0%
Grand Total	20,648	2.5920	20,240	100.0%	2.5409	(408)	-2.0%
Cost Per \$100,000 EAV		2,592.05			2,540.86	(51.18)	-2.0%

The expenditure listed above does not include interfund transfers (i.e. Day Labor Transfer, Property Tax Transfer to Garbage Fund, Water Fund Management Fee and Garbage Fund Management Fee). The costs represent the operating costs of all funds and do not include investment in capital assets. **If residents had to pay for 100% of the operating cost of services through property taxes during FY16, the cost per \$100K of equalized assessed value (EAV) would have been \$2,592 or \$2,592 per \$100K of EAV. The FY17 Budget decreases that cost by \$51 per \$100K of EAV or 2.0%**



VILLAGE TIMELINE

VILLAGE OF GLENCOE TIMELINE

- 1847 — Trinity Lutheran Church organized (Turnbull Woods)
- 1855 — First train goes through Glencoe in the Chicago to Milwaukee run
- 1869 — Glencoe incorporated as a Village
- 1874 — Woman's Library Club established
- 1884 — African Methodist Episcopal Church organized
- 1886 — Snow plowing begun as Village service
- 1894 — Village Water system begun (Winnetka water)
- 1894 — Church of Saint Elizabeth (Episcopal) organized
- 1897 — Skokie Country Club organized
- 1905 — Village sewer system started (separate storm/sanitary)
- 1908 — Lake Shore Country Club organized
- 1909 — Glencoe Public Library established
- 1910 — Methodist Episcopal Church (United Methodist) organized
- 1912 — First Boy Scout Troop (#22) established
- 1912 — Glencoe Park District established
- 1914 — Family Counseling Service (Relief and Aid Society) organized
- 1914 — First Village Manager hired (Council-Manager government)
- 1914 — First brick pavements laid
- 1915 — First motorized fire engine bought
- 1916 — Alleys vacated throughout Village
- 1917 — Land for present-day Village Hall/Library acquired
- 1920 — North Shore Congregation Israel organized
- 1921 — Glencoe Golf Club organized as Village municipal course
- 1921 — Zoning Ordinance and Building Code adopted (fourth in Illinois)
- 1921 — Christian Science Church organized
- 1921 — Lutheran Church building built
- 1921 — First Girl Scout Troop organized
- 1922 — First police car placed in service
- 1923 — Parent-Teacher Association established
- 1923 — First full-time fireman hired
- 1928 — Village Water Plant built
- 1930 — Glencoe Rotary Club organized (ceremony in Union Church)
- 1930 — Village water tower and incinerator built
- 1936 — Village Caucus begun ("office seeks the candidate")
- 1941 — Present Public Library building built
- 1954 — Village combined Police/Fire service started
- 1958 — Present Village Hall/Service Building built
- 1958 — Present Post Office built
- 1964 — Present North Shore Congregation Israel temple built
- 1974 — Comprehensive Plan adopted
- 1975 — Blue Ribbon Committee formed to look into downtown parking, economic development
- 1975 — Bond referendum passes for sewers, trees
- 1976 — West School closed; inauguration of age-centered schools

VILLAGE OF GLENCOE TIMELINE

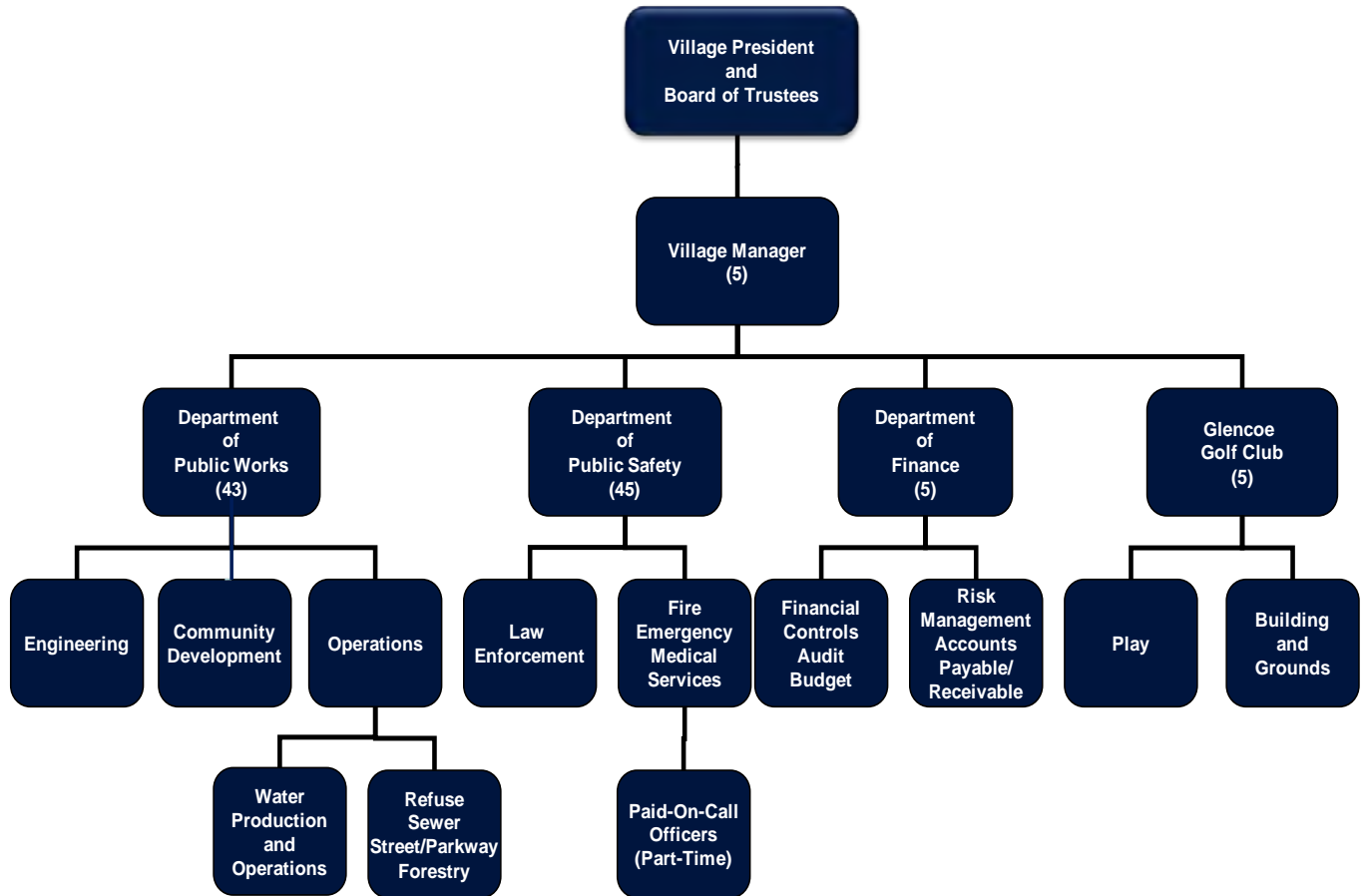
- 1979 — Glencoe Theater, on Vernon Avenue near Hazel Street, closed
- 1979 — North School closed; changeover to Glencoe Community Center
- 1982 — Public Safety Commission formed
- 1985 — Reproduction restoration of the Frank Lloyd Wright Bridge
- 1987 — Bond referendum passes; inaugurates the street resurfacing program
- 1988 — Home rule referendum fails
- 1989 — Historic Preservation Commission Formed
- 1992 — Second 5-year street program adopted
- 1992 — Village Hall renovated
- 1993 — James Webb, Village's first African American president, elected
- 1994 — Celebration of 125th Anniversary of the Village and 80th anniversary of manager form of government
- 1996 — Comprehensive Plan revised
- 1997 — Public Works Building renovated
- 1998 — Deer management program referendum
- 2001 — Business district updated with new streetscape
- 2006 — Park District Community Center renovation approved by referendum
- 2008 — Bond referendum passes for Village Hall improvements to Public Safety, purchase of a fire engine and improvements to streets and sewers.
- 2009 — Village Court Parking Lot renovated
- 2011 — Public Safety renovated
Village Hall Cupola repaired and restored
- 2012 — Bond Referendum passes
Shared Services with Park District
Consolidated Community Newsletter between the Village, Park District and School District
Library Utilizes Village Financial System
- 2013 — Village President Larry Levin, elected
New Public Safety Director appointed
New Village Manager appointed
- 2014 — Writers Theatre Groundbreaking
Greenwood Ave. Basin storm sewer improvements
Elm Place Basin storm sewer improvements
Village Board authorized a storm water drainage study of five targeted areas that experience severe and recurring flooding. The Study looked at targeted drainage basin areas including Terrace Court, Skokie Ridge, Greenwood Avenue, Madison Avenue and the Hazel Avenue Underpass at Green Bay Road
- 2015 — Green Bay Road resurfacing, new landscape median installed at Tudor Court
Sheridan Road Resurfacing
Bond referendum passes for Village Hall HVAC system, storm sewer improvements, sanitary sewer upgrades, street resurfacing and sidewalk replacement
Retired Reserved Fire Engine #30R
New Fire Engine #30 in service
New Recycling Contract

Initial timeline compiled by Robert B. Morris, Village Manager, 1951-1982

*Additional contributions to timeline made by
Ellen Shubart, Former Village Trustee
Philip Kiraly, Village Manager
David Clark, Director of Finance
David Mau, Director of Public Works*



FISCAL YEAR 2017 ORG CHART





Office of the Village Manager
Village of Glencoe
675 Village Court
Glencoe, IL 60022

Phone 847.835.4114
Fax 847.835.1785
www.villageofglencoe.org

February 4, 2016

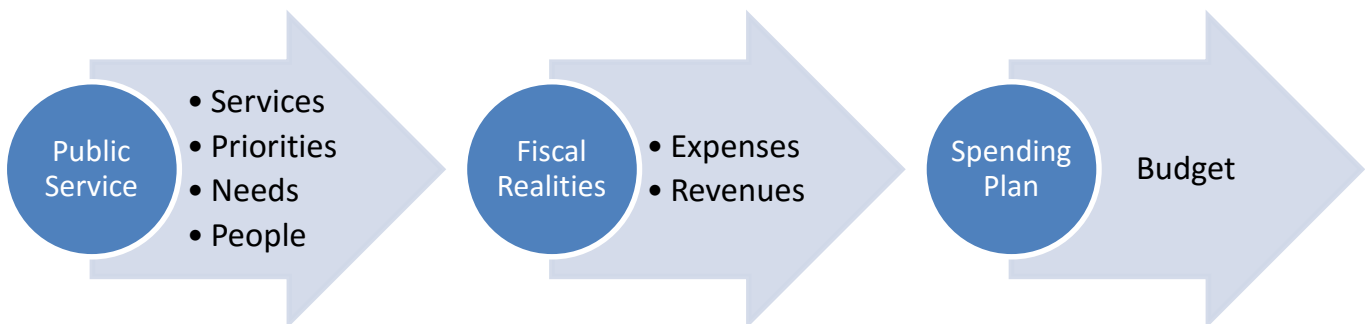
The Honorable President Lawrence R. Levin and the Village Board of Trustees:

I am pleased to submit the Annual Budget for the Fiscal Year beginning March 1, 2016 and ending February 28, 2017 (Fiscal Year 2017). Annually, the budget process affords the Village Board the opportunity to balance the needs of the community against available resources with the intent of seeking the maximum return on each revenue dollar. This budget reflects resource allocations to continue to provide excellent municipal services to Glencoe residents and businesses, and seeks to address areas of need, both as a component of the successful operation of the Village organization and to address the needs of our community in a changing environment. In short, the Village's Budget is a comprehensive financial plan which not only projects annual revenues, operating expenses and capital improvement expenses, but provides a clear reflection of the Village's goals and priorities for the upcoming year.

The Fiscal Year 2017 budget, in total, accounts for \$29,771,789 in expenditures and \$26,621,716 in revenues across all funds. There is no structural deficit projected in this budget. Despite a difference of over \$3 million between expected revenues and expenditures, these funds exist and are available in the Village's CIP Bond fund for the purposes of voter-approved capital projects. The largest of the Village's operating funds, the General Fund, totaling \$16,071,016, is 1.85% lower than Fiscal year 2016. As typical, included in this Budget are expenditures for all day-to-day operations of the Village, as well as substantial investment in capital infrastructure over the course of the next twelve months.

BUDGET METHODOLOGY

The methodology used to generate the annual Budget is one that has been in place for many years and emphasizes public service and fiscal realities into the development of a sound spending plan. The Village Board and staff have operated with the philosophy that the Village must provide the necessary resources for excellent public services within the fiscal realities of a community with generally modest opportunity for



revenue growth. Today, the Village retains a generally strong financial position, maintains our Standard and Poor's AAA rating (one of only 17 municipalities State-wide to hold this distinction from S&P and one of only seven non-home rule communities with this distinction) and maintaining a positive fund balance in our operating funds.

Public Services

The Fiscal Year 2017 Budget reflects the Village's value of providing high-quality public services through investments in its infrastructure, equipment, processes and staff and our steadfast reliance on solid management practices that have served the Village well in navigating challenging financial times.

The Village's Strategic Work Plan provides guidance for the budgeting process. The six ***Strategic Priorities*** – **Financial Sustainability, Commercial Vitality, Infrastructure Replacement, Operational Effectiveness, Organizational Development, and Community Engagement** – are directive statements driving not only day-to-day efforts of the Village in achieving excellent service delivery, but that also serve as a guide toward the initiatives and efforts that are meant to bring about meaningful improvements to the Village organization. The Fiscal Year 2017 Budget process represents the second year of a long-term process to more directly link resource and expenditure plans to strategic priorities.

***Strategic
Priorities***

Fiscal Realities

The Village's budgeting process has been greatly affected by the continued uncertainty exhibited by the State of Illinois in its own budget process. Local government revenues collected by the State on our behalf are being threatened. The Village is in the fortunate position of benefitting from the good fiscal stewardship of current and past Village Boards and its sound financial policies, but threats from outside of the Village's span of control will continue and the Village will maintain its commitment to fiscal prudence.

While some of our major revenue sources are now more unsettled than in the past, facing threats of reductions by the State, we are also experiencing upward pressure on pension costs and other personnel costs (which are the Village's largest ongoing expenses, aside from debt service). Though the reasons for some of these cost increases fall outside of the Village's span of control, such as State and Federal mandates, it is expected that our expenditures will outpace revenues in the coming 10 year period of time. With that, staff has taken a sharper eye toward innovation and service sharing, realizing that past practices need to be continually reviewed, reevaluated and refocused to continue to provide more with less and allowing the Village to be nimble in navigating the way services are provided for our residents. This budget takes into account these efforts and increases our investment in areas such as technology to streamline and improve business processes, training for staff to ensure we have a highly skilled and capable workforce, and our commitment to reviewing the efficiency of our services. Staff will continue its review of certain services provided by the Village to better understand costs and perhaps modify the service model to ensure that it is sustainable.

Spending Plan

The final step in the budget development process, the spending plan is the culmination of efforts toward integrating best practices in local government financial management by incorporating established financial planning tools with innovative thinking of a proactive Village Board and staff.

The Village of Glencoe's annual Budget development process is therefore guided by several key principles:

- **Public Services must be Efficiently Delivered.** The Village is constantly reviewing processes for service delivery to the community. Realizing that resources are limited, as a standard practice, the Village seeks to find opportunities to build efficiencies into our work processes, work with other communities and units of government to share services, and focus our efforts on improving the way we deliver services.
- **Conservative Revenue Projections.** The Village's practice has been to conservatively look forward, taking past data into account while assessing changes predicted or anticipated for the coming year, and is guided by a principle that it is better that the process result in surpluses that can be addressed later (such as accelerating infrastructure improvement projects or technology investments) versus having to make cuts because there were insufficient actual revenues to support budgeted expenditures. Therefore revenues, particularly those beyond the control of the Village, like sales tax and building permits, are budgeted conservatively at average or less-than-average levels. Conservative revenue budgeting also requires that the expenditure budget be constrained.
- **Fund Balance Provides Protection for "Rainy Days."** The Village uses its fund balance prudently, and only uses fund balance that is in excess of our minimum fund balance requirements, to ensure we maintain sufficient reserves for "rainy days." With the Village Board's concurrence, the proposed annual Budget reflects a change to the Village's fund balance policy to maintain enough reserves to fund two months of operating expenses.
- **Budget for the Norm, Manage Extraordinary Circumstances.** Expenditures – especially those for operations and commodities – are budgeted conservatively and assume certain overall needs will be necessary (i.e. snow removal operations). As a practice, we must budget for the norm, and maintain sufficient reserves to handle extraordinary circumstances. Recommendations related to personnel take into account market conditions and comparability, need, workload, and cross-training capabilities, allowing the Village to "do more with less" while building a versatile workforce.
- **Adapt to Changing Circumstances.** Staff prepares monthly financial reports, which are presented to the Finance Committee, to allow staff and the Village Board to monitor high-level trends and changes in the budget. Regular review by the Finance Committee and Village Board in partnership with Village staff allows for adjustments to be made throughout the fiscal year. In the same light, the day-to-day operations of the Village must adapt to the needs of the community and the resources available.
- **Develop Contingency Plans.** As we have done in the past during difficult times, the Village consistently looks ahead to the future, and when necessary, utilizes contingency planning to assure that the Village is prepared for possible short or long-term issues. Today, the annual Budget reflects assumptions that the Village receives 100% of its budgeted revenues. Given the possibility that revenues could be reduced in the coming Fiscal Year or another future year if the State of Illinois were to take action to reduce shared revenues, the Village Board and staff have discussed scenarios and contingency plans that would help to weather changes to our revenues. Using our regular practice of monitoring our finances as described above, the Village will continue this focus into the coming fiscal year.

REVIEW OF FISCAL YEAR 2016

Fiscal Year 2016 Revenue is projected to complete the year with total revenue of \$26,856,027 or 124.4% of budget. Generally speaking, property taxes generated the revenue anticipated and those revenue sources subject to economic forces outperformed budgeted expectations. Income tax revenue was \$176,084 over the budget or 120.9% due mainly to payment timing and some improvement in the economy. Sales tax (including use tax) was \$117,299 over the budget or 106.3%. Building permit revenue was \$247,962 over budget or 124.9%. By the end of the Fiscal Year, the Village is projecting 99.5% of property taxes in the Fiscal Year 2016 Budget. Growth in sales tax, building permit revenue, sales of water meters and commuter parking fees also suggests ongoing improvement in local economic conditions. Water sales finished \$255,251 less than budget or 87.9% primarily due to reduced consumption as result of local weather conditions. A substantial aspect of our positive revenue included \$5 million in bond revenues, approved by voters in April 2015 for capital projects. An additional \$5 million will be provided during Fiscal Year 2017.

Fiscal Year 2016 is projected to complete the year with total expenditures of \$22,203,715 or 98.9% of budget. Expenditures are broken down as follows: Personnel 64.6%; capital expenditure 5.9%; operating costs 21.3%; and debt service 8.2%. Personnel expenditures are projected to be \$448,665 under budget or 96.8%. Salaries are projected to be 94.7% of budget, with overtime projected to be \$148,700 over budget or 120% due to staff transitions and prolonged vacancies particularly in the Public Safety Department. Benefits costs are projected to be 97.6% of budget and pension costs at 99.2% of budget.

Much has occurred over the past Fiscal Year. This past spring, Glencoe voters overwhelmingly approved \$10 million in capital investments, including \$6.5 million in stormwater improvements. Construction on these projects will commence in Fiscal Year 2017 and will continue into Fiscal Year 2018. This underscores the Village's long standing commitment to addressing stormwater needs in particular, bringing to over \$20 million the amount of public dollars invested in the Village's stormwater system since the mid-1980's. Also this past spring, the Village began a public review process of the findings of the initial phase of study of the future of the Village's nearly century old lakefront Water Treatment Facility. The focus remains on ensuring a safe, secure water source at the lowest possible cost to the community for the next century and beyond. The necessary second phase of study has been a comprehensive review of the Village's water distribution network, a round of study that is set to be completed in early spring 2016. Together, these studies will be combined to better understand the long-term needs of the Village's water system, and will provide necessary data to aid the Village Board in considering the best alternatives for investment in this critical infrastructure.

Following fifteen months of construction, the \$31 million Writers Theatre, the cultural center of our community, will open to the public in March 2016, and with it, will bring thousands to Glencoe's doorstep and is expected to positively impact downtown cultural and commercial revitalization. The Plan Commission continued its public discussion of the future of our downtown area, working toward a plan for the downtown that retains its character as a place to gather and a place that other communities envy for its one-of-a-kind charm, while also positioning it for appropriate growth into the future.

Internally, staff has worked to modernize operations, centralizing our human resources function and commencing studies on compensation and other internal policies. Staff also undertook a major overhaul of payroll and time/attendance processes, resulting in an integrated, automated approach across all departments. A comprehensive community survey was also distributed to all residents of Glencoe this past fall, the results of which are now being analyzed and will help guide the organization into the future. Also this year, Village staff worked with the Village of Winnetka to jointly bid residential recycling services, achieving

significant savings for both communities. Additional opportunities for this type will continue to be priorities for staff.

While factors outside of our control always impact the budget, the continued struggles in Springfield also continue to threaten to impact the Village's revenues. As we have indicated, a major focus over the past year revolved around understanding and lobbying against these renewed threats to Village revenues, including the potential for reductions in State-shared revenues and legislation regarding a possible property tax freeze. Unfunded mandates remain a heavy burden for the Village.

OVERVIEW OF THE FISCAL YEAR 2017 BUDGET

Certainly, the Village's annual budget is the most significant document the Village Board considers, deliberates over and approves each year in that it guides all aspects of the Village's operations and sets the path for the future. The budget is the primary guiding document for the Village's annual financial planning and control and ensures compliance with legal provisions embodied within the document. Activities of the General Fund, Special Revenue Funds (except the Foreign Fire Insurance Fund), Debt Service Funds, Capital Projects Funds, and Police and Fire Pension Funds are included in the annual budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the individual fund level.

To allow for a complete public review of the Village's Fiscal year 2017 Budget, the Proposed Budget was publicly reviewed by the Village Board through the Finance Committee on December 15, 2015 and again before the Village Board at its regular meeting on January 21, 2016. Final review and approval is scheduled for February 4, 2016. All materials, including draft documents as well as staff presentations of the budget materials, have been included on the Village's website for public review and inspection.

The Fiscal Year 2017 Budget provides for \$29,771,789 in total spending across all funds (General, Water, Garbage, E-911, MFT, CIP Bonds and Debt Service). The largest component of the Village's budget on an annual basis is the General Fund, from which most all day-to-day operations are funded including personnel costs, commodities, and services. The General Fund projects a deficit of \$171,607 due to inter-fund transfers; however, General Fund Reserve funds are anticipated to provide adequate resources within the Village Board's approved Fund Balance policy. It is important to note that General Fund expenditures, the largest set of expenditures in the budget, are budgeted to decrease by 1.85% over Fiscal Year 2016. This has been done through thoughtful capital resource planning, appropriate deferrals or cancellations of replacements of equipment, and reductions in expected expenditures across all operating departments.

The Fiscal Year 2017 Budget provides for \$26,621,716 in revenues across all funds. General Fund revenue is expected to increase by \$26,890 from last year's budget. The revenue increase in the General Fund is due to very modest increases in property taxes (limited by the Property Tax Extension Limitation Liability (PTELL), an increase in expected collections from the State of Illinois related to income tax, an increase in expected sales tax receipts, and a modest increase in building permit revenue. The Garbage Fund and Water Fund are controlled locally and are less subject to outside economic factors. The Garbage Fund includes a budgeted transfer from the General Fund of \$450,000 to support operations in Fiscal Year 2017. Sewer and Garbage fees are being increased in Fiscal Year 2017 by 0.76%; Water fees are not scheduled to increase.

As noted earlier, there is no structural deficit presented in this Budget. Despite a difference of over \$3 million between expected revenues and expenditures, these funds exist and are available in the Village's CIP Bond fund for the purposes of voter-approved capital projects

Looking forward to the new Fiscal Year brings along with it its own challenges and opportunities. Several highlights include:

- **A capital spending plan aligned with the Long-Range Capital Inventory and Strategic Work Plan.** Voter-approved referendum projects and investments from the General Fund and Water Fund include substantial capital investments planned for Fiscal Year 2017. These include:
 - Terrace Court and Skokie Ridge Storm Water Improvements: \$2.75 Million
 - Sanitary sewer lining: \$250,000
 - Residential Sidewalk Replacement: \$100,000
 - Replacement of HVAC equipment in the Village Hall: \$2.3 Million.
 - Water main replacements: \$200,000, an increase of 100% over Fiscal Year 2016.

The following major capital items are included in the Fiscal Year 2017 Budget:

- STARCOM Transition (\$300,000 – E911 Fund);
- SCADA Sanitary Lift Station (\$75,000 – General Fund);
- Rockgate Lane Storm Outfalls (\$50,000 – General Fund);
- Routing Device Replacement (\$30,000 – General Fund);
- Squad Car Video Cameras (\$20,000 – General Fund);
- 2 ½ Ton Dump Body #41 (\$30,000 – General Fund);
- Brush Chipper #10 (\$60,000 – General Fund);
- PS Vehicle Replacement #661 & #698 (\$67,000 - General Fund);
- Low Lift Pump Raw Water Screen (\$25,000 - Water Fund); and
- High Lift Emergency Pump & Engine (\$75,000 – Water Fund)
- **Projects anticipated in the Strategic Work Plan are included.** These include projects that will be integrated into regular work plans for each Department, but also one-time, necessary consultant studies and investments into the organization as a means of achieving progress toward agreed upon initiatives. This includes the following:
 - Operational Effectiveness:
 - Work order management software (also includes online resident service requests) - \$50,000 (Deferred from FY2016)
 - SCADA systems to automate sanitary sewer lift station operations - \$75,000
 - Review of refuse collection alternatives
 - Organizational Development:
 - Increased training dollars allocated across all Departments, but focused in Public Safety (19% increase) to accommodate training needs of new employees.
 - Community Engagement:
 - Website Redesign - \$32,000 (Deferred from FY2016)
 - Development of a comprehensive communications policy
- **Completion of the Downtown Tune-up.** The Plan Commission expects to present its recommendations for a 20-year development plan for Downtown Glencoe following its exhaustive review that has taken place over the past 18 months. This will tie in closely with the impacts of the opening of the new Writers Theatre. Next steps will include review of downtown parking, development of a downtown signage plan and review of downtown appearance standards.
- **A renewed focus on sustainability.** With a new sustainability task force, the Village will continue its efforts toward building upon its history of sustainable practices, both on behalf of our residents and in our internal operations.

- **Planning for our long-term water system needs will continue.** The studies of the Village's production and distribution systems will be further reviewed this year, and alternatives discussed. As noted, the intent of these studies is to find long-term solutions to assure that the Village maintains the highest quality standards for water production and distribution, respecting the needs of the community now and into the future.
- **A plan for consolidation of the Village's 9-1-1 Dispatch operations will be finalized this year.** State mandates require that the Village's 9-1-1 dispatch center be consolidated with others around Glencoe due to the size of our current service area. Planning is already underway, with a projected date for approval of a plan in mid-summer 2016. The Village is working with the Villages of Kenilworth, Northfield and Winnetka on this project.
- **Improving internal process and planning for better integration of technology into organization operations.** The Village must review its internal processes to assure that we can continue to provide services that residents desire in a cost effective manner. The results of a study of the Village's technology needs assessment, now underway, will lead to recommendations in the future for continued investment in the Village's internal information technology systems. Further process improvement is planned through Fiscal Year 2017.
- **Continue to focus on understanding the needs of the community and maintaining transparency of government to our residents.** Using data from the recently completed community survey, we will further investigate alternative means of providing certain services, applying resident input to studies of our refuse services, among others. As we were unable to do so in Fiscal Year 2016, we will commence a new and improved website development project that will offer improved interaction with residents and an enhanced layout to make it easier to navigate. Likewise, we plan to increase resident participation in Glencoe Connect and our social media outlets as a means of communicating important Village information.
- **Continued planning for the long-term needs of the Glencoe Golf Club.** Staff will continue to proceed with discussions with the Cook County Forest Preserve District to maintain our nearly-century long land sharing partnership in order to facilitate for improvements to the Club House and maintenance facilities.
- **Continuing our focus on planning for the future of the Village of Glencoe organization in order to serve the ongoing needs of the community.** Among the many items that fall into this category, one that is most significant is maintaining sufficient staffing levels to ensure the public welfare. In light of significant need in the Department of Public Safety, this budget includes the addition of two (2) Public Safety Officers and the reinstatement of a second Deputy Chief position. Both additions will aid in reducing work backlogs, and will ensure that we have adequate staffing to provide the services needed from the Department of Public Safety. But the focus is not simply on adding, but also thoughtfully planning for our future, and making adjustments throughout the organization to ensure that the Village operates efficiently, and sustainably, as our fiscal and physical environment continues to change.

CONCLUSION

The Fiscal Year 2017 Budget is the culmination of a detailed and methodical review of the financial condition of the Village, and its vision for the future. This year, as every year, considerable time and effort has gone into this budget to evaluate, forecast and translate the fluctuations of the economy into a working document for the Village. Extensive review by the Village Board of financial policies, consideration of budget

recommendations, discussion of the needs of the organization and strategy planning on how to best allocate resources to achieve the Village's goals took place. The Village's sound budgeting practices over many years has allowed Glencoe to remain in the position of continuing to deliver the highest level of service to the community with the minimum amount of staffing. But, our continued prudence and diligence is necessary in an era of changing dynamics in Springfield and elsewhere. The Village must be vigilant in considering its fiscal responsibilities, to closely monitor spending and maximize available resources. This vigilance has been the hallmark of our collective efforts to keep the Village on solid financial ground. Looking forward, however, we see a changing dynamic which will require us to continue to critically review our goals and priorities to ensure the delivery of services at an even better value to Glencoe taxpayers. That critical review will continue through this fiscal year and beyond.

ACKNOWLEDGEMENTS

The development of the annual budget is a substantial effort that encompasses the entire Village organization. The roles played by staff, particularly our executive team, in carrying out the creation of this document continually produces a budget of which the community can be very proud. Countless hours are poured into analysis and discussion of our mission to the community, and even more time is spent assuring that these pages reflect the means toward achieving the Village Board's expectations in the provision of services to Glencoe residents. These efforts are underscored by the tremendous level of dedication that our entire staff highlights in the execution of their work in service to our residents. I offer my profound thanks for their efforts. In particular, I wish to thank Director of Finance David Clark, Assistant Village Manager Sharon Tanner and Assistant to the Finance Director Denise Joseph for their outstanding leadership in the development of this document.

I further wish to acknowledge the tremendous leadership and guidance of the Village Board, and particularly the Finance Committee, for their diligent review of the annual Budget and thoughtful direction about our Village's priorities that are reflected in this Budget. As a resident of the Village of Glencoe, I am personally grateful, as I know all residents are, for the high caliber volunteers that serve on the Village Board that spend many hours in daytime and evening meetings – away from family, work and other activities – on behalf of all residents of the Village of Glencoe. Each individual deserves accolades for their continued stewardship of the Village and for its financial health and well-being, as well as their dedication to the community.

Sincerely,

Philip A. Kiraly
Village Manager

cc: Executive Staff
Steve Elrod, Village Attorney



THREE-YEAR STRATEGIC WORK PLAN

Accepted by the Village Board of Trustees on October 16, 2014

Updated December 2015

Strategic Priority	Initiative	Actions	Measures of Success	Who's Responsible	Progress
Financial Sustainability	a) Increase Effectiveness of Budget Document in Presenting Priorities	Enhance presentation of long-range financial plan and capital improvement plan documentation	Development of improved CIP and Financial Forecast	Finance Director, Village Manager's Office, Department Heads	Ongoing: Continuing CIP documentation for FY 2018 budget
		Present recommended budget document with integrated strategic priorities and greater expense/revenue detail	Presentation of budget in sufficient detail for Village Board evaluation of recommendations	Finance Director, Village Manager's Office, Department Heads	Ongoing: Continue development in FY 2017
		Develop a template to be used to define operating costs of all departmental functions for FY17 budget process; prioritize list of services to evaluate further and increase data collection in FY 2017	Document each department's operational costs, by program	Finance Director, Department Heads	In Progress: Estimated completion in Q2 2016.
	b) Create Financial Decision Making Framework	Develop budgetary protocols and criteria for staff recommendations and Board decision-making	Conduct review; receive feedback from Finance Committee	Village Manager's Office, Finance Director	Not Started: Will relate to service cost evaluation efforts. Estimated completion Q2 2016.
		Increase Board awareness of financial policies and procedures through regular communication; review financial policies with Finance Committee & Village Board	Develop a calendar of ongoing policy review into the Finance Committee annual calendar	Finance Director, Village Manager	Ongoing: FY2017 budget calendar created
	c) Analyze Options for Increasing Local Revenue	Evaluate sufficiency of enhanced budget documents	Conduct review; receive feedback from Finance Committee	Village Manager's Office, Finance Director, Department Heads	Ongoing and will be related to budgetary protocol development
		Develop fee review schedule	Establish a schedule to review all fees annually	Finance Director	In Progress: FY 2017 fee review underway and will be discussed with FY 2017 budget
		Complete review of Special Charter rights	Develop report outlining Village's rights under Special Charter; present findings	Village Manager's Office, Finance Director, Village Attorney	Completed: The Village's Attorney will present findings at the September Committee of the Whole meeting
		Determine how to achieve other revenue growth (new or enhanced, rate increases, grant funding)	Review opportunities for creating new revenue	Village Manager's Office, Finance Director, Department Heads	Ongoing
		Appoint an ad hoc committee to complete analysis of Special Charter rights vs. Home Rule	Analyze existing revenue opportunities and compare to Home Rule; present Findings	Ad Hoc Committee, Village Manager's Office, Finance Director, Village Attorney	TBD based on Village Board direction
		Coordinate review of new revenue opportunities with review of opportunities to improve process efficiency	Review opportunities to improve process efficiency and free up allocated revenue for use as best determined by the Village Board	Village Manager's Office, Department Heads, Village Board	Ongoing
Commercial Vitality	<i>The Downtown Plan creation is within the Plan Commission's purview, and as such, has been removed from the strategic work plan. Work plan items that stem from completion of the Downtown Plan are reflected below.</i>				
a) Complete the Downtown Plan	Continue with public process to engage the community in discussing the future of Downtown Glencoe	Plan Commission meetings; panel discussions; ongoing input through communications venues such as website and mobile app	Planning and Development Administrator, Village Planner, Village Manager's Office, Plan Commission	Ongoing	
	Host open house inviting public comment on draft Downtown Plan	Present downtown plan/alternatives for key development sites	Planning & Development Administrator, Village Planner	Not Completed: Open house expected to take place in 3rd Quarter 2015 after the 1st draft of the Plan is presented.	
	Finalize Downtown Plan based on feedback from open house	Plan Commission approves recommendation to Village Board to adopt plan	Planning & Development Administrator, Village Planner	Not Started: Finalized Plan expected in late 2015.	
	Present Downtown Plan to Village Board	Present plan to Board; Approve Plan	Planning & Development Administrator, Plan Commission	Not Started: Finalized Plan expected to be presented in late 2015.	
	Following approval of the Downtown Plan, commence review of signage and appearance standards	Plan Commission review and recommendations for modifications to standards	Plan Commission, Planning & Development Administrator, Village Planner	Not Started: Work expected to commence in 1st Quarter 2016	
	a) Develop a Downtown Promotion Strategy	Establish a public/private partnership to reinvigorate the Farmer's Market	Increase participation of vendors and attract more Glencoe residents and visitors	Village Manager's Office, Planning & Development Administrator	In Progress: Staff working with Chamber, estimated completion Q1 2016
		Maintain/expand quality and appeal of current downtown special events (Grand Prix, Fourth of July, & Festival of the Arts)	Maintain/increase attendance and participation levels	Village Manager's Office, Public Works, Public Safety	Ongoing
		Following approval of the Downtown Plan, continue to review and evaluate the Village's parking regulations and enforcement in the Downtown	Review outcomes of parking study; review and evaluate best practices, including use of technology for parking enforcement	Public Works, Public Safety, Finance, Planning & Development Administrator, Village Planner	Not Started: Estimated completion Q3 2016
		Engage consultant to assist with downtown promotion/branding initiative following completion of downtown plan and building on Writers' Theatre development	Make a recommendation to the Village Board; consultant selected/contract signed	Planning & Development Administrator	Not Started: Re-evaluate in Q2 2017 after completion of Downtown Plan
		b) Create a Business Attraction and Retention Program	Promote parking options in and around downtown	Install way-finding signage, maps/kiosks	Public Works
	Implement rotational 'Local Business Spotlight' to highlight the services/history of a specific business on website and Glencoe Quarterly; regularly highlight list of new businesses opened in the last quarter		Publish list in each Glencoe Quarterly; highlight one business in each issue	Administrative Intern	Ongoing
	Implement business retention visits with existing businesses		Conduct 12 visits annually	Village Manager, Planning and Development Administrator	Not Started: Will begin in Q1 2016

Strategic Priority	Initiative	Actions	Measures of Success	Who's Responsible	Progress
		Host business district breakfast meetings to foster regular communication between the Village and the business community	Host breakfast semi-annually	Village Manager, Planning & Development Administrator	Not Started: First breakfast meeting expected to take place in Q1 2016
		Reevaluate Village banner policy for downtown streetlights	Conduct review; make changes as necessary	Public Works, Village Manager's Office	In Progress: Policy revised; implementation in Q1 2016
		Develop a business recruitment strategy to attract businesses identified in the Downtown Plan	Develop strategy and begin outreach	Village Manager's Office, Planning & Development Administrator, Village Planner	Not Started: Outgrowth of the Downtown Plan. Estimated completion Q4 2017.
		Monitor permitted uses within the Village's business districts and recommend Code changes as necessary	Track vacancies through ongoing dialogue with the business community; understand zoning limitations; recommend Code changes	Planning and Development Administrator, Village Planner, Village Planning and Development Administrator, Assistant to the Public Works Director, Village Planner	Ongoing
		Inventory existing streetscape (furniture, landscaping, etc.) and upgrade as necessary; identify areas where limestone raised planters and additional landscaping could be expanded	Prepare streetscape/landscape plan for targeted areas	Planning and Development Administrator, Assistant to the Public Works Director, Village Planner	Not Started: Planned for 2016
		Review business license process, building codes, and Village regulations to identify impediments and to identify options for streamlining process	Conduct review make recommended modifications to the process	Planning & Development Administrator, Assistant Village Manager, Public Safety	Ongoing: Work has commenced on revising liquor license process consistent with revised code; business licenses to be evaluated in 2016. Estimated completion Q4 2016.
		Evaluate the effectiveness of the small business improvement program	Evaluate requests and usage annually during budget development process.	Assistant Village Manager, Administrative Intern	Complete: Will re-evaluate usage and requests annually.
Infrastructure Replacement	a) Complete Water System Master Plan	Complete Water System Master Plan report including an assessment of alternatives for the replacement of the water treatment plant	Complete Water System Master Plan and water distribution system evaluation	Public Works, Village Manager's Office	In Progress: Initial report presented at March 2015 Village Board meeting; distribution system evaluation in progress.
		Develop and implement communication plan to outline water treatment plant replacement alternatives	Host project open houses and public hearings with members of the community	Public Works, Village Manager's Office	In Progress: Completed initial series of community meetings (open house and forums) regarding Water System Master Plan report.
		Continue to evaluate possible partnership with the Northwest Water Commission	Development of formal partnership, including negotiation of an agreement, if feasible	Public Works, Village Manager's Office	Ongoing
		Utilize information from the Water System Master Plan to develop long term water system improvement plan	Integrate projects into the Village's into capital project inventory; conduct water rate analysis	Public Works, Village Manager's Office	In Progress: Estimated completion in Q3 2016
	b) Enhance Capital Improvement Plan Review Process	Review and update five-year capital equipment replacement program and 10-year capital project inventory, including funding projections and recommendations; reassess capital equipment replacement procedures/policies and develop qualitative decision-making approach for reviewing the 10-year capital project inventory	Complete multi-department five-year capital equipment plan and 10-year capital project inventory; establish guidelines for capital equipment purchases over \$20,000 and framework for data gathering and planning capital projects	Village Manager's Office, Department Heads	Ongoing: included in FY 2017 budget; continue format development in subsequent budgets
	c) Assess Needs of Sanitary Sewer System	Determine appropriate annual funding needs to maintain a sanitary sewer lining program; develop recommendations for funding alternatives	Develop a program that accommodates at least \$100,000 in sanitary sewer lining annually beginning in FY18	Public Works, Village Manager's Office	Recommendation for FY 2018 budget
		Evaluate existing grant programs (overhead sewer conversion program, etc.) for continued value and possible modification	Assess success of programs; develop program modifications with a consistent funding mechanism. Evaluate utilization and demand annually.	Public Works, Village Manager's Office	Ongoing
	d) Refine Storm Water Management Plan	Complete engineering study of targeted flooding areas	Report presented to Village Board; Integrate Projects into CIP and Village budget process	Public Works, Village Engineer	Completed: Engineering study presented to the Village Board
		Continue to evaluate problem areas throughout the Village and program future storm water needs as a component of the CIP process	Continued programming of necessary improvements within the Village's CIP program	Public Works Director, Village Engineer	Ongoing
		Complete \$6.5 million stormwater infrastructure improvement project	Plan and complete project	Public Works Director, Village Engineer	In Progress: Construction to commence Q2 2016
		Review the Village's sewer maintenance/repair program	Update maintenance/repair program to better integrate projects into the capital planning process	Public Works	Ongoing
		Review maintenance programs for ravine and storm sewer outfalls	Develop program for ongoing inspection and review	Public Works, Village Engineer	Ongoing
	e) Implement Golf Clubhouse Redevelopment Plan	Negotiate a working agreement with the Forest Preserve District	New long term agreement approved by the Village Board and County Board	Village Manager's Office, Golf Club Manager, Village Attorney, Village Board	Ongoing: Target completion Q3 2016
		Research funding opportunities and budget for new clubhouse	Create a formal project budget; review and discuss revenue opportunities	Village Manager's Office, Golf Club Manager	Ongoing: Will follow successful negotiation of agreement
	Present architectural services budget to Village Board for approval; recommend contract	Village Board approval of architectural services contract	Village Manager's Office, Golf Club Manager, Village Board	Ongoing: Will follow successful negotiation of agreement	

Strategic Priority	Initiative	Actions	Measures of Success	Who's Responsible	Progress
		Make recommendation for construction of new clubhouse	Village Board approval of construction plan and budget	Village Manager's Office, Golf Club Manager, Village Board, Golf Advisory Committee, Clubhouse Task Force	Ongoing: Will follow successful negotiation of agreement
	f) Develop an Energy Efficiency Strategy	Define elements of an organization-wide energy efficiency policy/program	Develop goals and objectives and review with Sustainability Task Force; seek Village Board approval	Village Manager's Office, Department Heads, IT Coordinator	Not Started: Work expected to commence in Q2 2016
		Survey existing fleet, building systems, and infrastructure	Identify potential energy modifications and improvements	Village Manager's Office, Department Heads	Not Started: Work expected to commence in Q3 2017
		Recommend budget requirements to fund implementing energy efficiency programs	Board approval of budget recommendations	Village Manager's Office, Department Heads, IT Coordinator	Not Started: Estimated completion Q1 2018
Operational Effectiveness	a) Establish Service Level Baselines	Identify all major services by department; Determine which Village services are core (absolute) or enhanced (optional)	Identify programs and services that are provided by Village	Village Manager's Office, Department Heads	In Progress: Initial list of major services developed
		Present findings to the Board	Present to Board the list of services and established baselines	Village Manager's Office, Department Heads	In Progress: Presented initial list of major services to Village Board in November 2015; will present additional information following further analysis
		Baseline services included within FY17 budget process	Village Board approves established service baseline	Village Board	Ongoing: Evaluating baseline and enhanced service levels and service delivery costs
	b) Undertake Process Improvement Initiatives in Two Service Areas (PW/Tech)	Review process for work order management in Public Works Department; investigate work order management technology solutions and customer relationship management software solutions	Develop report to Village Manager	Public Works Director, Assistant to the Public Works Director, Public Works Superintendent, IT Coordinator	Not Started: Estimated completion Q4 2016
		Recommend solution to Village Board for approval	Village Board Approval	Public Works Staff, Village Manager's Office, IT Coordinator	Not Started: Estimated completion Q1 2017
		Modify operations and integrate new technology into work processes	Update Department SOP's; modify day-to-day operations	Public Works	Not Started: Estimated completion Q4 2017
	c) Undertake Process Improvement Initiatives in Two Service Areas (Finance/Tech)	Develop plan to streamline finance billing and process for vehicle licenses, alarm billing, and other permits	Prepare plan to further consolidate animal and vehicle license billing with annual alarm permit billing; implement consolidation	Finance Department, IT Coordinator, Village Manager's Office	In Progress: Vehicle license and alarm entry completed; finalizing Citizen Access and business license renewal implementation
		Review process for preparing payroll and time entry, including review of outsourcing opportunities	Evaluate options to build efficiency into the process; make recommendations to Village Manager for inclusion in FY16 budget process	Finance Department, IT Coordinator, Village Manager's Office	In Progress
		Develop plan to reduce hand entry of billing and payment data	Review and evaluate/recommend alternatives to improve business process efficiency	Finance Department	Ongoing
	d) Examine Additional Shared Service Opportunities	Compile report for the Board on existing shared services; where possible, articulate costs and cost savings	Develop report; present to Village Board	Assistant Village Manager	Ongoing: Review existing contracts, policies and procedures
		Analyze opportunities to partner with other municipalities and Glencoe local governments	Develop report; present to Village Board	Village Manager's Office, Department Heads	Ongoing: Issued joint bid for residential recycling with Winnetka, exploring additional Municipal Partnering Initiatives projects, reviewing 911 dispatch partnership opportunities
		Present findings to appropriate regional municipal organizations	Schedule meetings with regional municipal organizations; discuss opportunities	Village Manager's Office	Not Started
	e) Evaluate Technology Needs of the Organization; Redefine Organizational Philosophy Toward the use of Technology	Redefine the role of the IT Committee to focus on identifying "best practices" and innovative methods of service delivery and operational effectiveness through the use of technology	IT Committee meets monthly; develops recommendations to Village Manager's Office	IT Committee	Completed
		Evaluate existing Enterprise Resource Planning (ERP) software; Research alternative ERP software provider. Determine which is best to implement "best practice" and technology-driven improvements to service delivery and operational effectiveness	Determine needs of the organization relative to technology opportunities for process improvement; assess best practices through use of consultant. Make recommendation to Village Manager; report to Village Board	IT Committee, Department Heads, Village Manager's Office	In Progress: Estimated completion Q2 2016
	Present a report to the Village Board on technology improvements and recommendations for implementation	Report presented to Village Board	Village Manager's Office, IT Committee	Not Started: Completion expected in Q3 2016	
	Update five-year technology plan to incorporate findings of ERP research; develop a plan for full implementation of recommended technology	Updated technology plan implemented following approval	IT Coordinator, IT Committee	Not Started: Outgrowth of IT needs assessment study	

Strategic Priority	Initiative	Actions	Measures of Success	Who's Responsible	Progress
		Determine appropriate staffing levels for IT support	Recommendation to Village Board on staffing needs	Assistant Village Manager, IT Coordinator, Finance Director	In Progress: Estimated completion Q2 2016
Organizational Development	a) Establish a Centralized Human Resources Function in the Organization	Centralize the human resources function within the Village Manager's Office	Integrate human resources responsibilities into restructured Village Manager's Office	Village Manager, Assistant Village Manager, Finance Director	Completed
	b) Establish a Leadership Development Program	Provide leadership/management training for first-line supervisors	Establish schedule and list of required training	Department Heads	In Progress: Preliminary list developed; will be further implemented with performance evaluations in Q2 2016
		Provide leadership/management opportunities for supervisors, including those outside of traditional job responsibilities	Assign/include supervisors in staff projects and assignments	Department Heads	Ongoing
		Ensure a work and training environment that allows for competitive internal promotions	90% Internal Promotion Rate	Department Heads	Ongoing
		Update management job descriptions; update training and educational requirements	Identify requirements for assignment/promotion to management positions	Village Manager's Office	Not Started: Outgrowth of compensation and classification study; estimated completion Q1 2017
	c) Create an Enterprise-Wide Training and Development Program	Establish a list of certifications and/or specialized skills of all current positions; develop a plan to maintain all requirements for each	Coordinate, maintain, and track employees' training records, maintain a list of mandated training by position	Department Heads	In Progress: Preliminary list developed during compensation and classification study; will integrate with training program and performance evaluations
		Review organization-wide training needs	Develop a comprehensive training calendar for organization-wide training needs; include in FY16 budget	Department Heads, Village Manager's Office	Completed/Ongoing
		Develop compensation/classification plan tied to outcomes and performance evaluations	Recommendation for consultant contract made to Village Board; contract approved	Village Manager's Office	In Progress: Substantial work completed; draft report presentation January 2016
		Establish a formal employee performance evaluation program	Implement Village-wide program, annual reviews, standard format for all employees to reflect outcome of compensation/classification plan	Village Manager's Office	Not Started: Outgrowth of compensation and classification study
		Update all job descriptions	Update all organization job descriptions with Clearly Defined Skills and Abilities, Roles and Responsibilities, Qualifications to reflect outcome of compensation/classification plan	Village Manager's Office	Not Started: Outgrowth of compensation and classification study
		Develop a career development plan for each employee	Define and disseminate career development program policy to employees	Village Manager's Office, Department Heads	Not Started: Integrate with performance evaluations
		Review and update all personnel policies	Personnel policies updated	Village Manager's Office	In Progress: Estimated completion Q3 2016
Community Engagement	a) Enhance Public Understanding of Glencoe Village Government (Issues, Organization, Services)	Develop comprehensive communications policy, including web, social media and print communications from the Village	Completion of communications policy; disseminate to stakeholders; provide training	Assistant Village Manager	In Progress: Increasing social media presence. Estimated completion Q2 2016.
		Utilizing Glencoe Connect, design and disseminate regular email newsletter/blast to residents, businesses	Launch first newsletter/blast using expanded email distribution list	Executive Assistant	Ongoing
		Conduct media outreach/interviews with newly hired and promoted employees	Increase number of articles published	Executive Assistant	Ongoing
		Publish employee spotlight columns/articles in Glencoe Quarterly	Publish four spotlight articles/year	Administrative Intern, Executive Assistant	Ongoing: Articles appear in the Glencoe Quarterly
		Develop new website with enhanced functionality	Launch of new website to public	IT Committee, Assistant Village Manager, Executive Assistant	Not Started: Estimated completion Q1 2017
		Procure legislative management system to integrate agenda development and web streaming of Village meetings	Implementation and launch of new system	Village Manager's Office	In Progress: Development in progress, estimated completion Q2 2016
		Develop A-Z guide to Village services and FAQs as component of website redesign and customer relationship management software deployment	Posted on website and distributed	Administrative Intern	Not Started
	b) Conduct a Comprehensive Review of Boards and Commissions	Review opportunities to coordinate/consolidate Boards and Commissions and develop charters/objectives for new groups, including Sustainability Task Force	Clearly defined group and individual member roles, responsibilities, and contextual function	Village Manager's Office	In Progress
		Conduct comprehensive orientation to Village operations	Provide overview of department functions, identification of department-specific operational needs	Village Manager's Office, Department Heads	Not Started: Estimated completion Q3 2016
		Review and update, and where necessary, formalize by-laws / missions of Boards and Commissions and update Municipal Code as applicable	Focused and efficient process for accomplishing Board / Commission goals	Village Manager's Office	Not Started
		Recruit / attract qualified members	Create specific listing of expectations, skills, and responsibilities for prospective members	Village Manager's Office	Ongoing
	c) Improve Organization's Understanding of Resident Needs, Expectations	Conduct formal and scientific citizen survey and analyze results; identify and implement opportunities for improvement	Completion of survey and presentation of results to Village Board, staff	Village Manager's Office	In Progress: Survey expected to be sent out in late 2015

Strategic Priority	Initiative	Actions	Measures of Success	Who's Responsible	Progress
		Implementation of service request system to expedite registering, processing and tracking of residential service requests with work order management and customer relationship management software	Launch of service request system	Village Manager's Office, Finance, Public Works	Not Started: Estimated completion Q4 2016
		Integrate online feedback mechanism for resident comments as component of redesigned website	Integrated into website	Assistant Village Manager	Not Started: Estimated completion Q1 2017
	d) Expand Public Participation in Village Affairs	Develop recruitment strategy for Village Board and Village Commissions	Develop regular communications in Glencoe Quarterly and on Village website seeking volunteers to serve on Village commissions	Assistant Village Manager	Ongoing: Periodically issue call for volunteers, publish newsletter articles and weekly briefings
			Establish working file with resumes of interested applicants categorized by area of interest	Executive Assistant	Ongoing: All sections of website updated and created working file
			Utilize file to fill identified and anticipated vacancies as needed	Village President, Village Manager	Ongoing



BUDGET SUMMARY

The Budget Summary section includes the following:

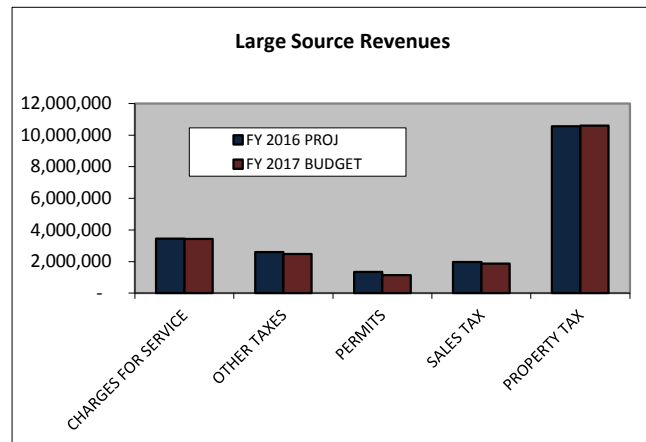
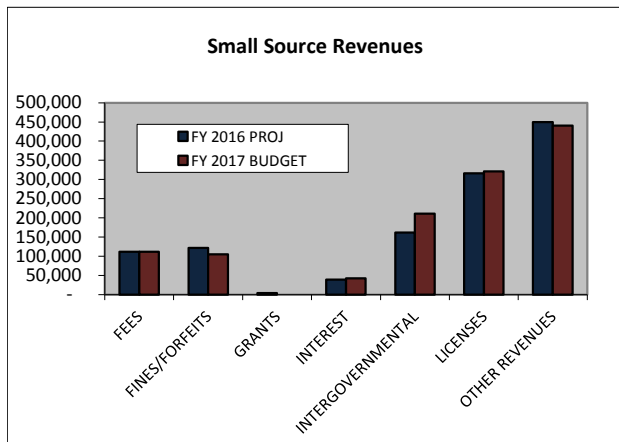
- Revenues
- Expenditures
- Revenue and Expenditure Comparison
- Operating Summary
 - Fund Summary
 - General Fund – Operating Statement
 - Water Fund – Operating Statement
 - Garbage Fund – Operating Statement
 - Motor Fuel Tax Fund – Operating Statement
 - Enhanced 911 Fund – Operating Statement

**VILLAGE OF GLENCOE
SUMMARY OF BUDGETED FISCAL YEAR 2017 REVENUES**

This is a summary of the budgeted revenues for the fiscal year end February 28, 2017 (FY 2017). Funds listed individually and grouped together by type. Revenue is listed by type and source. All financing sources included (transfers, management fees and day labor fees). Please note: This excludes the Golf Club, Pension Funds, Foreign Fire Insurance and the Chicago Botanic Garden Funds.

FUND	GENERAL	WATER	GARBAGE	SUB-TOTAL OPERATING	MFT	E-911	SUB-TOTAL SPECIAL
<u>TYPE OF REVENUE</u>							
CHARGES FOR SERVICE	584,694	1,884,060	967,165	3,435,919			-
FEES	111,750			111,750			-
FINES/FORFEITS	105,000			105,000			-
GRANTS				-			-
INTEREST	17,689	2,850	600	21,139	400	300	700
INTERGOVERNMENTAL				-	210,834		210,834
LICENSES	321,050			321,050			-
OTHER REVENUES	352,580	80,013	8,000	440,593			-
OTHER TAXES	2,320,767		7,000	2,327,767		145,098	145,098
PERMITS	1,139,970			1,139,970			-
SALES TAX	1,875,500			1,875,500			-
PROPERTY TAX	9,024,294			9,024,294			-
SUB-TOTAL	15,853,294	1,966,923	982,765	18,802,982	211,234	145,398	356,632
<u>OTHER FINANCING SOURCES</u>							
BOND PROCEEDS				-			-
INTERFUND REVENUE	163,717		450,000	613,717			-
TRANSFERS IN				-			-
OTHER				-			-
SUB-TOTAL	163,717	-	450,000	613,717	-	-	-
GRAND TOTAL BUDGET	16,017,011	1,966,923	1,432,765	19,416,699	211,234	145,398	356,632

FY 2016 REVENUE PROJECTIONS AS COMPARED TO FY 2017 REVENUE BUDGET (ALL FUNDS)

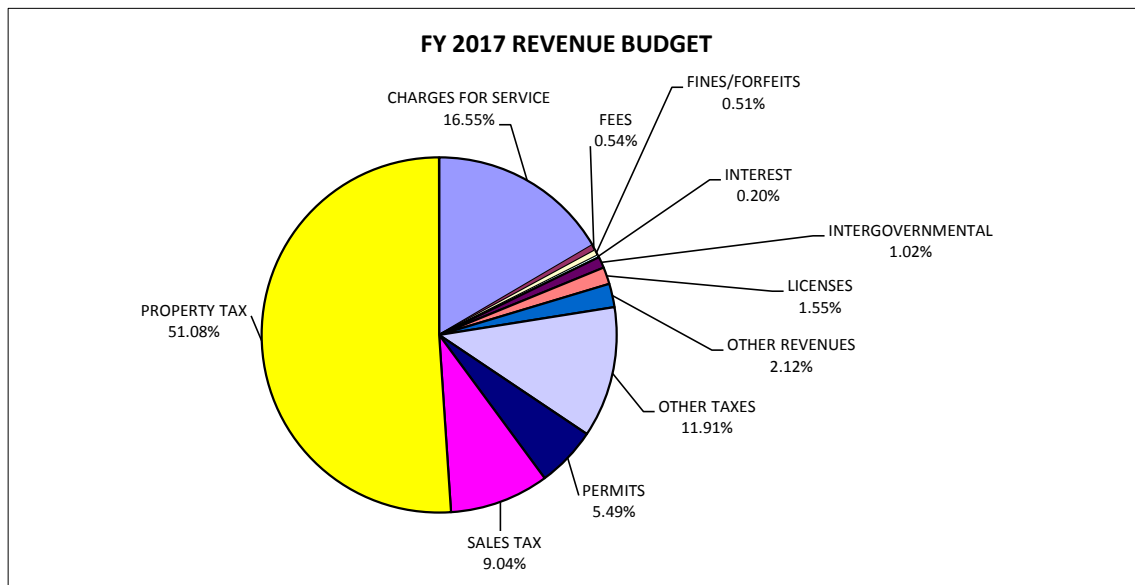


**VILLAGE OF GLENCOE
SUMMARY OF BUDGETED FISCAL YEAR 2016 REVENUES**

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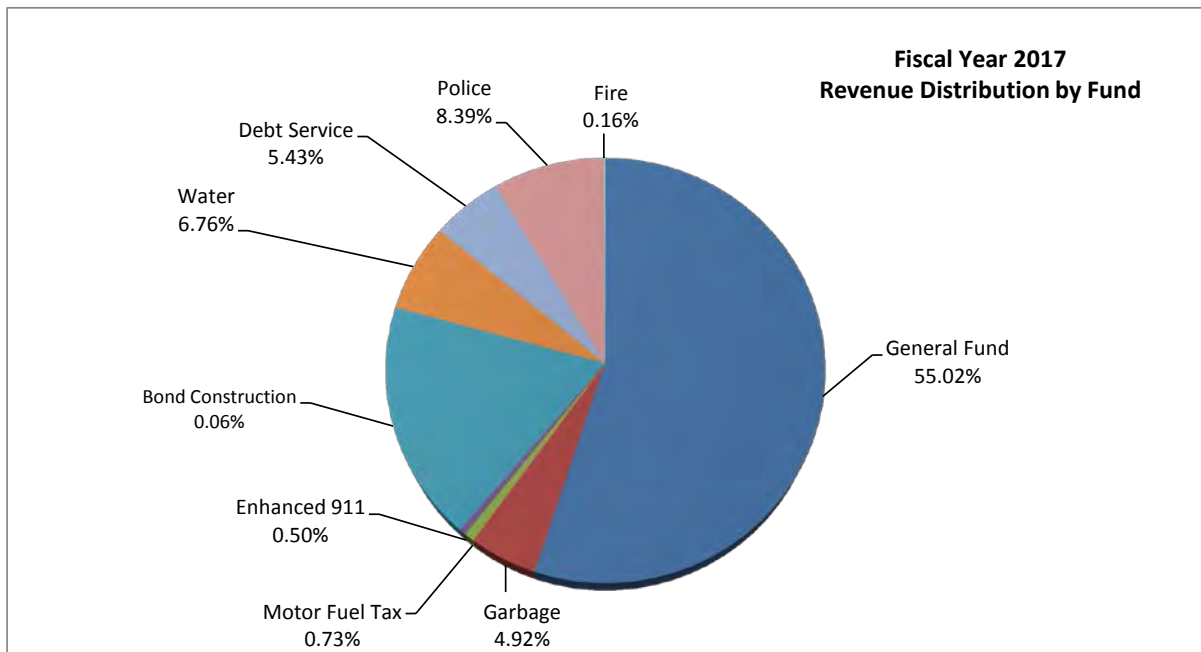
<u>BOND CONSTRUCTION</u>	<u>DEBT</u>	<u>FY 2017 BUDGET</u>	<u>FY 2016 PROJ</u>	<u>FY 2015 ACTUAL</u>	<u>FY 2014 ACTUAL</u>	<u>TYPE OF REVENUE</u>
		3,435,919	3,440,658	3,343,080	3,613,219	CHARGES FOR SERVICE
		111,750	111,558	109,035	105,750	FEES
		105,000	121,700	73,662	160,060	FINES/FORFEITS
		-	3,905	-	62,896	GRANTS
18,850	1,427	42,116	38,627	33,083	37,676	INTEREST
		210,834	161,924	291,561	256,016	INTERGOVERNMENTAL
		321,050	316,400	322,948	336,957	LICENSES
		440,593	449,677	557,508	617,808	OTHER REVENUES
		2,472,865	2,593,031	2,501,342	2,462,403	OTHER TAXES
		1,139,970	1,339,232	1,390,585	1,473,782	PERMITS
		1,875,500	1,970,399	2,090,867	1,942,829	SALES TAX
	1,578,108	10,602,402	10,559,756	10,425,126	10,107,261	PROPERTY TAX
18,850	1,579,535	20,757,999	21,106,867	21,138,797	21,176,658	SUB-TOTAL
						<u>OTHER FINANCING SOURCES</u>
5,250,000		5,250,000	-	-	-	BOND PROCEEDS
		613,717	5,123,593	598,062	743,582	INTERFUND REVENUE
		-	612,481	-	-	TRANSFERS IN
		-	-	(35,987)	116,265	OTHER
5,250,000	-	5,863,717	5,736,074	562,075	859,847	SUB-TOTAL
5,268,850	1,579,535	26,621,716	26,842,941	21,700,872	22,036,505	GRAND TOTAL BUDGET

Property tax remains to be the primary revenue source of the Village at over 50% of the total revenue budget.



Budget Summary
Revenue Totals By Fund
(All Financing Sources including Transfers)

Fund	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Proj	FY 2017 Budget
Revenues and Other Financing Sources					
General Fund	16,477,195	16,453,723	15,990,121	16,430,957	16,017,011
Special Funds					
Garbage	1,475,202	1,422,808	1,481,108	1,440,812	1,432,765
Motor Fuel Tax	256,452	292,295	207,570	162,624	211,234
Enhanced 911	148,127	142,900	145,868	126,922	145,398
Bond Construction Fund	15,927	8,515	-	5,138,644	5,268,850
Enterprise Fund					
Water	2,166,545	1,864,493	2,206,646	1,950,895	1,966,923
Debt Service	1,497,055	1,516,138	1,565,508	1,592,087	1,579,535
Total Revenues (Excluding Pension Funds)	22,036,505	21,700,872	21,596,821	26,842,941	26,621,716
Pension Funds					
Police	5,098,031	4,088,544	2,919,863	2,063,492	2,442,156
Fire	94,481	85,189	96,251	60,211	46,575
Total Revenue (Pension Funds Only)	5,192,512	4,173,733	3,016,114	2,123,703	2,488,731
Grand Total	27,229,017	25,874,605	24,612,935	28,966,644	29,110,447

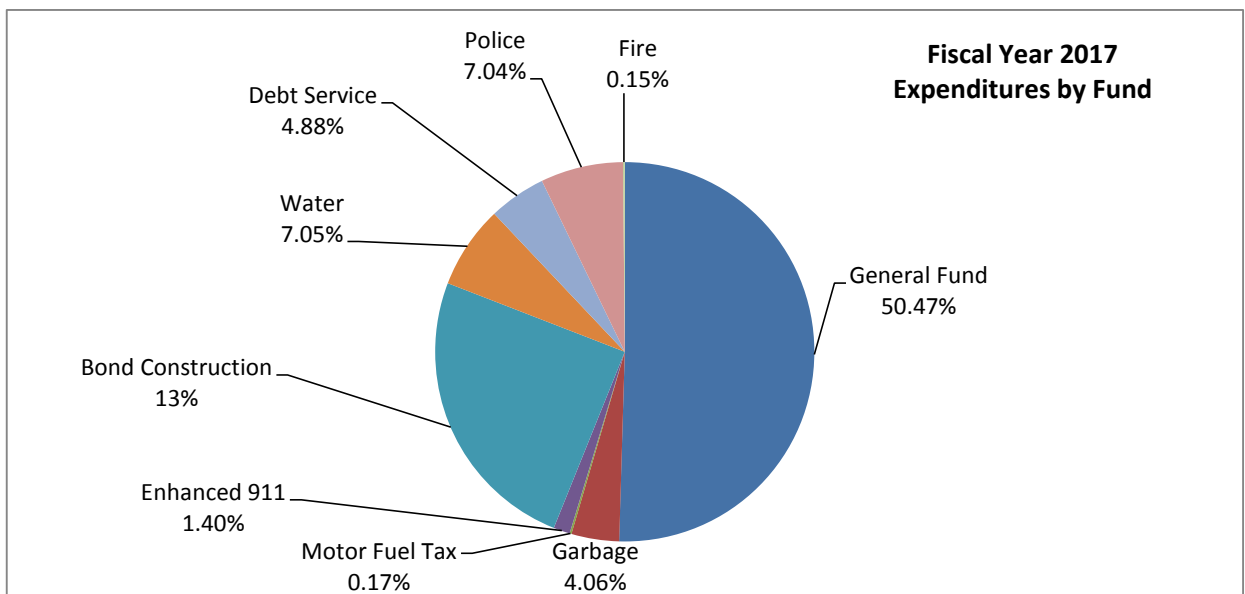


NOTE:

Does not include Foreign Fire Insurance or Chicago Botanic Garden Fund.

Budget Summary
Expenditure Totals By Fund
(Includes Transfers)

Fund	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Proj.	FY 2017 Budget
Expenditures and Other Financing Uses					
General Fund	15,812,922	16,786,757	16,516,515	15,892,190	16,187,939
Special Funds					
Garbage	1,407,217	1,344,068	1,341,688	1,195,468	1,302,706
Motor Fuel Tax	52,067	104,607	438,419	365,930	53,668
Enhanced 911	158,097	328,322	298,800	238,740	450,661
Bond Construction Fund	4,993,746	3,713,715	71,518	829,733	7,948,000
Enterprise Fund					
Water	1,758,054	1,911,409	2,208,330	2,098,705	2,262,584
Debt Service	1,533,374	1,554,706	1,566,231	1,582,950	1,566,231
Total Expenditures (Excluding Pension Funds)	25,715,477	25,743,584	22,441,501	22,203,715	29,771,789
Pension Funds					
Police	1,831,912	2,048,846	2,070,563	1,618,412	2,258,076
Fire	89,134	92,303	94,628	65,372	46,950
Total Expenditures (Pension Funds)	1,921,046	2,141,149	2,165,191	1,683,784	2,305,026
Grand Total	27,636,523	27,884,733	24,606,692	23,887,499	32,076,815



NOTE:

Does not include Foreign Fire Insurance or Chicago Botanic Garden Fund.

Fiscal Year 2017
Expenditure Detail by Category
(Excludes Golf Club, Foreign Fire Insurance Fund & Chicago Botanic Garden)

	Personnel	Services	Commodities	Debt Service	Capital	Other	Transfer	Total
Village Manager								
Manager's Office	\$ 561,108	\$ 143,467	\$ 3,850	\$ -	\$ -	\$ -	\$ -	\$ 708,425
Legal	\$ -	\$ 226,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 226,500
Community Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,335	\$ -	\$ 76,335
Boards & Commissions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,850	\$ -	\$ 75,850
Information Technology	\$ 145,002	\$ 133,591	\$ 37,500	\$ -	\$ 30,000	\$ -	\$ -	\$ 346,093
Department Total	\$ 706,110	\$ 503,558	\$ 41,350	\$ -	\$ 30,000	\$ 152,185	\$ -	\$ 1,433,203
Finance Department								
Finance	\$ 628,549	\$ 109,065	\$ 8,000	\$ -	\$ -	\$ 1,500	\$ -	\$ 747,114
Support Services	\$ -	\$ 41,870	\$ 44,264	\$ -	\$ -	\$ -	\$ -	\$ 86,134
Liability	\$ 4,000	\$ 8,037	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 462,037
Department Total	\$ 632,549	\$ 158,972	\$ 52,264	\$ -	\$ -	\$ 1,500	\$ 450,000	\$ 1,295,285
Public Works								
Public Works Admin	\$ 895,113	\$ 231,605	\$ 18,500	\$ -	\$ -	\$ -	\$ -	\$ 1,145,218
Sewer	\$ 699,202	\$ 108,500	\$ 92,090	\$ -	\$ 139,000	\$ 6,000	\$ -	\$ 1,044,792
Forestry	\$ 539,843	\$ 219,175	\$ 32,150	\$ -	\$ 95,000	\$ 5,000	\$ -	\$ 891,168
Municipal Buildings	\$ 45,537	\$ 86,100	\$ 9,850	\$ -	\$ -	\$ -	\$ -	\$ 141,487
Parking	\$ -	\$ 53,700	\$ 850	\$ -	\$ -	\$ -	\$ -	\$ 54,550
Community Development	\$ 335,205	\$ 19,570	\$ 1,850	\$ -	\$ -	\$ -	\$ -	\$ 356,625
Municipal Garage	\$ 245,357	\$ 43,500	\$ 13,820	\$ -	\$ -	\$ 7,000	\$ -	\$ 309,677
Streets	\$ 513,520	\$ 86,925	\$ 246,615	\$ -	\$ 30,000	\$ -	\$ -	\$ 877,060
Street Lighting	\$ -	\$ 116,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,700
Department Total	\$ 3,273,777	\$ 965,775	\$ 415,725	\$ -	\$ 264,000	\$ 18,000	\$ -	\$ 4,937,277
Public Safety								
Police	\$ 4,962,563	\$ 384,195	\$ 191,983	\$ -	\$ 118,500	\$ -	\$ -	\$ 5,657,241
Fire	\$ 1,665,994	\$ 106,185	\$ 136,200	\$ -	\$ -	\$ 14,350	\$ -	\$ 1,922,729
Paramedic	\$ 878,734	\$ 40,470	\$ 23,000	\$ -	\$ -	\$ -	\$ -	\$ 942,204
Department Total	\$ 7,507,291	\$ 530,850	\$ 351,183	\$ -	\$ 118,500	\$ 14,350	\$ -	\$ 8,522,174
		\$ -						
General Fund Total	\$ 12,119,727	\$ 2,159,155	\$ 860,522	\$ -	\$ 412,500	\$ 186,035	\$ 450,000	\$ 16,187,939
Garbage	\$ 717,018	\$ 444,691	\$ 97,040	\$ -	\$ -	\$ -	\$ 43,957	\$ 1,302,706
MFT	\$ -	\$ 20,700	\$ -	\$ -	\$ -	\$ -	\$ 32,968	\$ 53,668
Enhanced 911	\$ 58,475	\$ 78,186	\$ 14,000	\$ -	\$ 300,000	\$ -	\$ -	\$ 450,661
Special Funds Total	\$ 775,493	\$ 543,577	\$ 111,040	\$ -	\$ 300,000	\$ -	\$ 76,925	\$ 1,807,035
Water								
Production	\$ 626,189	\$ 206,025	\$ 80,100	\$ -	\$ 100,000	\$ 69,000	\$ 21,978	\$ 1,103,292
Distribution	\$ 563,035	\$ 133,194	\$ 66,425	\$ 174,660	\$ 200,000	\$ -	\$ 21,978	\$ 1,159,292
Department Total	\$ 1,189,224	\$ 339,219	\$ 146,525	\$ 174,660	\$ 300,000	\$ 69,000	\$ 43,956	\$ 2,262,584
Enterprise Fund Total	\$ 1,189,224	\$ 339,219	\$ 146,525	\$ 174,660	\$ 300,000	\$ 69,000	\$ 43,956	\$ 2,262,584
Debt Service	\$ -	\$ 1,300	\$ -	\$ 1,564,931	\$ -	\$ -	\$ -	\$ 1,566,231
Bond Construction	\$ -	\$ 48,000	\$ -	\$ -	\$ 7,900,000	\$ -	\$ -	\$ 7,948,000
Total (Excluding Pension Funds)	\$ 14,084,444	\$ 3,091,251	\$ 1,118,087	\$ 1,739,591	\$ 8,912,500	\$ 255,035	\$ 570,881	\$ 29,771,789
Pension Funds								
Police Pension	\$ 2,160,676	\$ 96,500	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 2,258,076
Firefighters Pension	\$ 44,200	\$ 2,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,950
Pension Fund Total	\$ 2,204,876	\$ 99,250	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ 2,305,026
Grand Total	\$ 16,289,320	\$ 3,190,501	\$ 1,118,987	\$ 1,739,591	\$ 8,912,500	\$ 255,035	\$ 570,881	\$ 32,076,815

STATEMENT OF REVENUES AND EXPENDITURES OF GOVERNMENTAL FUNDS

	Fiscal Year			
	Actual 2014	Actual 2015	Projected 2016	Budget 2017
REVENUES				
Property Taxes	10,107,261	10,425,126	10,559,756	10,602,402
Other Taxes	4,443,178	4,632,420	4,563,430	4,348,365
Charges for Service	1,528,571	1,533,459	1,569,155	1,551,859
Permits	1,473,782	1,390,585	1,339,232	1,139,970
Fine and Forfeitures	160,060	73,662	121,700	105,000
Licenses	336,957	322,948	316,400	321,050
Fees	105,750	109,035	111,558	111,750
Investment Income	34,855	30,222	35,777	39,266
Other Revenue (Intergovernmental)	858,974	770,237	552,050	571,414
Total Revenues	19,049,388	19,287,695	19,169,058	18,791,076
EXPENDITURES				
Personnel	13,286,590	12,351,420	12,587,616	12,895,220
Services	2,663,246	2,565,885	3,121,985	2,752,032
Commodities	1,166,041	1,164,103	1,016,865	971,562
Debt Service	1,574,855	1,554,960	1,582,291	1,564,931
Capital (See Use of Bond Proceeds Below)	5,792,144	5,224,206	1,059,469	8,612,500
Other Expense	1,009,722	1,370,912	210,441	186,035
Total Expenditures	25,492,597	24,231,486	19,578,667	26,982,280
Excess of Revenues over (under) Expenditures	(6,443,209)	(4,943,791)	(409,609)	(8,191,204)
OTHER FINANCING SOURCES				
Interfund Revenue	743,582	598,062	612,481	613,717
Bond Proceeds	-	-	5,123,593	5,250,000
Sale of Assets	123,135	-	-	-
(OTHER FINANCING USES)	702,398	816,566	526,344	526,925
NET CHANGE IN FUND BALANCE	(4,874,094)	(3,374,676)	1,005,019	(1,928,786)

NOTE

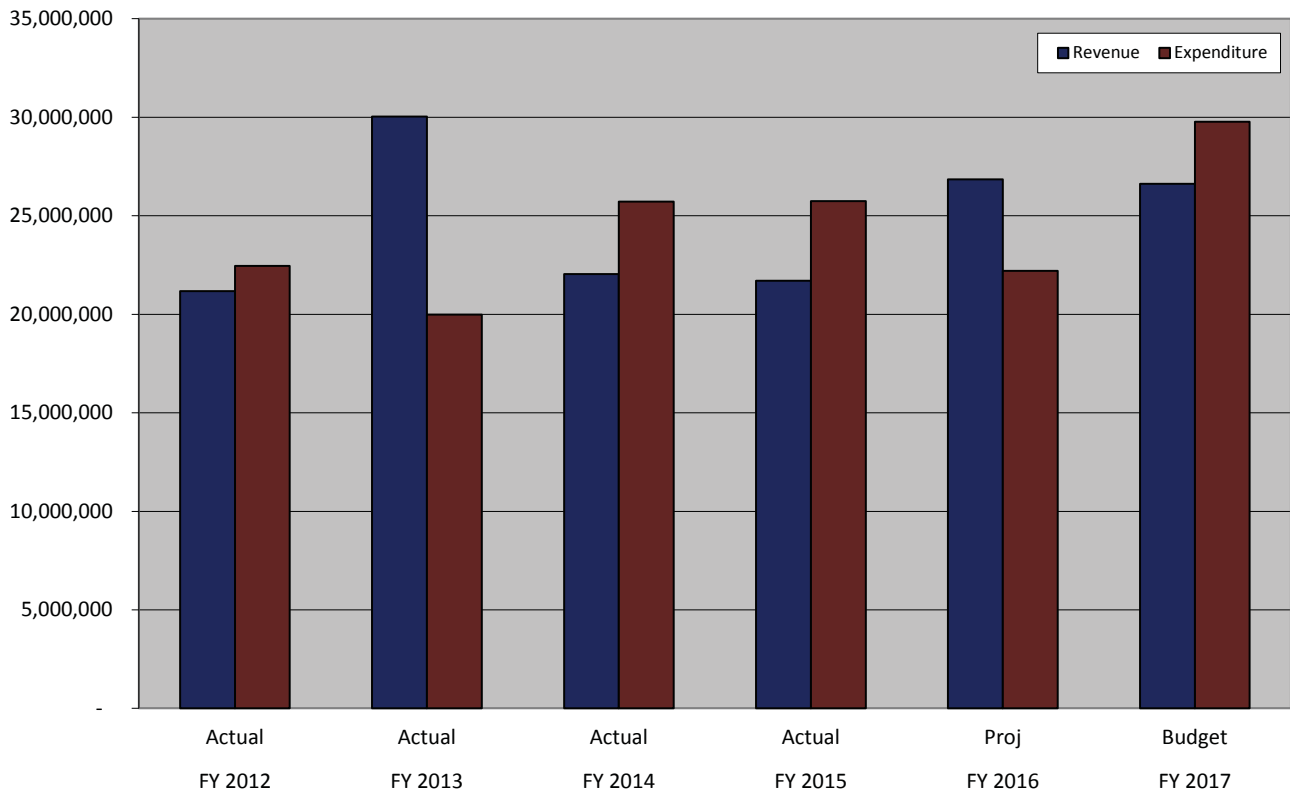
Governmental funds include the General Fund, Garbage Fund, Motor Fuel Tax Fund, Enhance 911 Fund, Bond Construction Fund, Debt Service Fund, Foreign Fire Insurance Fund and the Chicago Botanic Garden Fund.

Budget Summary
Revenue and Expenditure Summary
 (All Financing Sources including Transfers)

Fund	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Projected	FY 2017 Budget
<u>Revenues and Other Financing Sources</u>					
General Fund	16,477,195	16,453,723	15,990,121	16,430,957	16,017,011
Special Funds					
Garbage	1,475,202	1,422,808	1,481,108	1,440,812	1,432,765
Motor Fuel Tax	256,452	292,295	207,570	162,624	211,234
Enhanced 911	148,127	142,900	145,868	126,922	145,398
Bond Construction Fund	15,927	8,515	-	5,138,644	5,268,850
Enterprise Fund					
Golf					
Water	2,166,545	1,864,493	2,206,646	1,950,895	1,966,923
Debt Service	1,497,055	1,516,138	1,565,508	1,592,087	1,579,535
Total Revenues (Excluding Pension Funds)	22,036,505	21,700,872	21,596,821	26,842,941	26,621,716
<u>Expenditures and Other Financing Uses</u>					
General Fund	15,812,922	16,786,757	16,516,515	15,892,190	16,187,939
Special Funds					
Garbage	1,407,217	1,344,068	1,341,688	1,195,468	1,302,706
Motor Fuel Tax	52,067	104,607	438,419	365,930	53,668
Enhanced 911	158,097	328,322	298,800	238,740	450,661
Bond Construction Fund	4,993,746	3,713,715	71,518	829,733	7,948,000
Enterprise Fund					
Golf					
Water	1,758,054	1,911,409	2,208,330	2,098,705	2,262,584
Debt Service	1,533,374	1,554,706	1,566,231	1,582,950	1,566,231
Total Expenditures (Excluding Pension Funds)	25,715,477	25,743,584	22,441,501	22,203,715	29,771,789
Revenue less Expenditures Surplus / (Deficit)	(3,678,972)	(4,042,711)	(844,680)	4,639,225	(3,150,073)

Note: Excludes Pension Funds, Foreign Fire Insurance Fund & the Chicago Botanic Garden Fund

Comparison of Revenues and Expenditures for all Funds
 (includes revenue and expenditures from bond proceeds)



**VILLAGE OF GLENCOE
HISTORY OF ADOPTED BUDGETS**

FUND	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	ADOPTED 2016	ADOPTED 2017	% CHANGE FROM FY 2016
REVENUE								
<u>OPERATING</u>								
GENERAL	14,444,953	14,961,600	14,971,676	15,225,119	15,707,498	15,990,121	16,017,011	0.17%
WATER	1,972,204	3,215,615	4,839,582	2,556,936	2,168,848	2,206,646	1,966,923	-10.86%
GARBAGE	1,342,400	1,357,884	1,483,599	1,502,263	1,481,277	1,481,108	1,432,765	-3.26%
SUB-TOTAL	<u>17,759,557</u>	<u>19,535,099</u>	<u>21,294,857</u>	<u>19,284,318</u>	<u>19,357,623</u>	<u>19,677,875</u>	<u>19,416,699</u>	<u>-1.33%</u>
<u>SPECIAL NON-OPERATING</u>								
MFT	215,800	230,050	218,200	216,500	216,500	207,570	211,234	1.77%
E911	158,900	144,570	141,100	140,850	146,630	145,868	145,398	-0.32%
SUB-TOTAL	<u>374,700</u>	<u>374,620</u>	<u>359,300</u>	<u>357,350</u>	<u>363,130</u>	<u>353,438</u>	<u>356,632</u>	<u>0.90%</u>
<u>CAPITAL/DEBT</u>								
CIP	75,000	4,790	-	15,500	15,875	-	5,268,850	n/a
CAPITAL RESERVE	-	-	-	-	-	-	-	n/a
DEBT SERVICE	2,648,388	2,058,206	1,400,602	1,379,446	1,566,094	1,565,508	1,579,535	0.90%
SUB-TOTAL	<u>2,723,388</u>	<u>2,062,996</u>	<u>1,400,602</u>	<u>1,394,946</u>	<u>1,581,969</u>	<u>1,565,508</u>	<u>6,848,385</u>	<u>337.45%</u>
TOTAL REVENUES	22,340,769	23,493,239	24,571,551	22,561,529	22,863,339	23,192,359	26,621,716	14.79%
EXPENDITURES								
<u>OPERATING</u>								
GENERAL	14,845,996	15,117,284	14,906,805	16,405,742	16,622,575	16,516,515	16,187,939	-1.99%
WATER	1,636,279	3,074,945	4,793,554	2,066,899	2,101,639	2,208,330	2,262,584	2.46%
GARBAGE	1,269,745	1,526,665	1,329,662	1,463,447	1,362,464	1,341,688	1,302,706	-2.91%
SUB-TOTAL	<u>17,752,020</u>	<u>19,718,894</u>	<u>21,030,021</u>	<u>19,936,088</u>	<u>20,086,678</u>	<u>20,066,533</u>	<u>19,753,229</u>	<u>-1.56%</u>
<u>SPECIAL NON-OPERATING</u>								
MFT	30,000	530,330	476,303	77,396	152,935	438,419	53,668	-87.76%
E911	223,741	199,249	209,564	191,929	193,963	298,800	450,661	50.82%
SUB-TOTAL	<u>253,741</u>	<u>729,579</u>	<u>685,867</u>	<u>269,325</u>	<u>346,898</u>	<u>737,219</u>	<u>504,329</u>	<u>-31.59%</u>
<u>CAPITAL/DEBT</u>								
CIP	4,714,814	241,378	-	5,300,000	3,902,564	71,518	7,948,000	11013.29%
DEBT SERVICE	2,644,108	2,053,296	1,333,556	1,531,637	1,553,356	1,566,231	1,566,231	0.00%
SUB-TOTAL	<u>7,358,922</u>	<u>2,294,674</u>	<u>1,333,556</u>	<u>6,831,637</u>	<u>5,455,920</u>	<u>1,637,749</u>	<u>9,514,231</u>	<u>480.93%</u>
TOTAL EXPENDITURES	27,103,083	24,530,236	24,820,353	28,742,177	27,613,752	24,753,968	29,771,789	20.27%

**OPERATING SUMMARY
FUND SUMMARY**

FUND	ACTUAL FUND BALANCE <u>2/28/2015</u>	FISCAL YEAR 2016 PROJECTED			PROJECTED FUND BALANCE <u>2/29/2016</u>	FISCAL YEAR 2017 PRELIMINARY			PROPOSED FUND BALANCE <u>2/28/2017</u>
		REVENUE	EXPENSE	SURPLUS / (DEFICIT)		REVENUE	EXPENSE	SURPLUS / DEFICIT	
OPERATING FUNDS									
GENERAL	3,173,210	16,430,957	15,892,188	538,769	3,711,979	16,017,011	16,187,939	(170,928)	3,541,051
WATER	1,725,221	1,950,895	2,098,705	(147,810)	1,577,411	1,966,923	2,262,584	(295,661)	1,281,750
GARBAGE	401,292	1,440,812	1,195,468	245,344	646,636	1,432,765	1,302,706	130,059	776,695
SUB-TOTAL	5,299,723	19,822,664	19,186,361	636,303	5,936,026	19,416,699	19,753,229	(336,530)	5,599,496
SPECIAL FUNDS									
MOTOR FUEL TAX	605,931	162,624	365,930	(203,306)	402,625	211,234	53,668	157,566	560,191
E 9-1-1	257,304	126,922	238,740	(111,818)	145,486	145,398	450,661	(305,263)	(159,777)
SUB-TOTAL	863,235	289,546	604,670	(315,124)	548,111	356,632	504,329	(147,697)	400,414
CAPITAL/DEBT									
CIP BONDS	57,569	5,138,644	829,733	4,308,911	4,366,480	5,268,850	7,948,000	(2,679,150)	1,687,330
DEBT SERVICE	117,743	1,592,087	1,582,950	9,137	126,880	1,579,535	1,566,231	13,304	140,184
SUB-TOTAL	175,312	6,730,731	2,412,683	4,318,048	4,493,360	6,848,385	9,514,231	(2,665,846)	1,827,514
GRAND TOTAL	6,338,270	26,842,941	22,203,714	4,639,227	10,977,497	26,621,716	29,771,789	(3,150,073)	7,827,424

	FY 2016 PROJECTED				FY 2017 PRELIMINARY			
	OPERATING EXPENSE	PROJECTED FUND BALANCE	% FUND BALANCE	MONTHS	OPERATING EXPENSE	ESTIMATED FUND BALANCE	% FUND BALANCE	MONTHS
OPERATING FUNDS								
GENERAL	15,222,908	3,711,979	24.4%	2.93	15,325,439	3,541,051	23.1%	2.77
WATER	1,865,079	1,577,411	84.6%	10.15	1,918,628	1,281,750	66.8%	8.02
GARBAGE	1,151,843	646,636	56.1%	6.74	1,258,749	776,695	61.7%	7.40
SUB-TOTAL	18,239,830	5,936,026	32.5%	3.91	18,502,816	5,599,496	30.3%	3.63

GENERAL FUND
Fiscal Year 2016 Projections and Fiscal Year 2017 Operating Statement

REVENUES	FY 2016			FY 2017	
	FY 2016 Budget	Projected	% of Budget	Budget	% From Budget
Property Tax	8,957,183	8,969,056	100.1%	9,024,294	0.7%
Cable Tax	226,600	228,491	100.8%	235,104	3.8%
Utility Tax	1,199,046	1,110,908	92.6%	1,145,740	-4.4%
Income Tax	842,520	1,018,604	120.9%	848,923	0.8%
Sales & Use Tax	1,853,100	1,970,399	106.3%	1,875,500	1.2%
Pers. Prop. Repl. Tax	78,630	101,456	129.0%	91,000	15.7%
Charges for Service	704,084	593,787	84.3%	584,694	-17.0%
Permits	1,077,870	1,339,232	124.2%	1,139,970	5.8%
Fines	73,500	121,700	165.6%	105,000	42.9%
Licenses	329,790	316,400	95.9%	321,050	-2.7%
Fees	114,606	111,558	97.3%	111,750	-2.5%
Interest	16,989	17,689	104.1%	17,689	4.1%
Other Revenue	353,722	369,196	104.4%	352,580	-0.3%
Total Revenue	15,827,640	16,268,476	102.8%	15,853,294	0.2%
\$ of Budget		440,836		25,654	

EXPENDITURES	FY 2016			FY 2017	
	FY 2016 Budget	Projected	% of Budget	Budget	% From Budget
Personnel	12,275,634	11,951,984	97.4%	12,119,727	-1.3%
Services	2,162,150	2,181,259	100.9%	2,159,155	-0.1%
Commodities	954,217	879,225	92.1%	860,522	-9.8%
Other	222,614	210,440	94.5%	186,035	-16.4%
Total Operating Expense	15,614,615	15,222,908	97.5%	15,325,439	-1.9%
\$ of Budget		(391,707)		(289,176)	

Operating Excess (Deficit) 213,025 1,045,568 527,855

OTHER FINANCING

Sources

Interfund Revenue	162,481	162,481	100.0%	163,717	0.8%
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Uses

Capital	451,900	219,280	48.5%	412,500	-8.7%
Interfund Expense	450,000	450,000	100.0%	450,000	0.0%
Total Uses	901,900	669,280	74.2%	862,500	-4.4%
\$ of Budget		(232,620)		(39,400)	

Total EXP AND USES 16,516,515 15,892,188 96.2% 16,187,939 -2.0%

Total Excess (Deficit) (526,394) 538,769 (170,928)

Beginning Balance 3,173,210 3,173,210 3,711,979

Ending Balance	2,646,816	3,711,979		3,541,051	
% of Operating Expense	17.0%	24.4%		23.1%	
Months of Operation	2.03	2.93		2.77	

Budget Reconciliation

Total Projected Revenue	15,990,121	16,430,957	102.8%	16,017,011	0.17%
\$ Difference		440,836		26,890	
Total Projected Expense	16,516,515	15,892,188	96.2%	16,187,939	-1.99%
\$ Difference		(624,327)		(328,576)	

WATER FUND
Fiscal Year 2016 Projections and Fiscal Year 2017 Operating Statement

REVENUES	FY 2016 Budget	FY 2016 Projected	% of Budget	FY 2017 Budget	% From Budget
Charges for Service	2,125,254	1,871,503	88.1%	1,884,060	-11.3%
Interest	2,850	2,850	100.0%	2,850	0.0%
Other Revenue	78,542	76,542	97.5%	80,013	1.9%
Total Revenue	2,206,646	1,950,895	88.4%	1,966,923	-10.9%
\$ of Budget		(255,751)		(239,723)	

EXPENDITURES	FY 2016 Budget	FY 2016 Projected	% of Budget	FY 2017 Budget	% From Budget
Personnel	1,204,284	1,206,190	100.2%	1,189,224	-1.3%
Services	325,660	310,929	95.5%	339,219	4.2%
Commodities	149,100	104,300	70.0%	146,525	-1.7%
Debt Service	174,660	174,660	100.0%	174,660	0.0%
Depreciation	69,000	69,000	100.0%	69,000	0.0%
Total Operating Expense	1,922,704	1,865,079	97.0%	1,918,628	-0.2%
\$ of Budget		(57,625)		(4,076)	

Operating Excess (Deficit) 283,942 85,816 48,295

OTHER FINANCING

Sources

Interfund Revenue	-	-	N/A	-	N/A
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Uses

Capital	242,000	190,000	78.5%	300,000	24.0%
Interfund Expense	43,626	43,626	100.0%	43,956	0.8%
Total Uses	285,626	233,626	81.8%	343,956	20.4%
\$ of Budget		(52,000)		58,330	

Total EXP AND USES 2,208,330 2,098,705 95.0% 2,262,584 2.5%

Total Excess (Deficit) (1,684) (147,810) (295,661)

Beginning Balance 1,725,221 1,725,221 1,577,411

Ending Balance 1,723,537 1,577,411 1,281,750

% of Operating Expense 89.6% 84.6% 66.8%

Months of Operation 10.76 10.15 8.02

Budget Reconciliation

Total Projected Revenue 2,206,646 1,950,895 88.4% 1,966,923 -10.9%

\$ Difference (255,751) (239,723)

Total Projected Expense 2,208,330 2,098,705 95.0% 2,262,584 2.5%

\$ Difference (109,625) 54,254

GARBAGE FUND

Fiscal Year 2016 Projections and Fiscal Year 2017 Operating Statement

REVENUES	FY 2016	FY 2016	% of Budget	FY 2017	% From Budget
	Budget	Projected		Budget	
Pers. Prop. Repl. Tax	7,000	7,000	100.0%	7,000	0.0%
Charges for Service	1,014,408	975,368	96.2%	967,165	-4.7%
Interest	600	600	100.0%	600	0.0%
Other Revenue	9,100	7,844	86.2%	8,000	-12.1%
Total Revenue	1,031,108	990,812	96.1%	982,765	-4.7%
\$ of Budget		(40,296)		(48,343)	

EXPENDITURES	FY 2016	FY 2016	% of Budget	FY 2017	% From Budget
	Budget	Projected		Budget	
Personnel	706,492	579,571	82.0%	717,018	1.5%
Services	475,531	467,991	98.4%	444,691	-6.5%
Commodities	106,540	103,640	97.3%	97,040	-8.9%
Debt Service	9,500	641	6.7%	-	-100.0%
Other	-	-	N/A	-	N/A
Total Operating Expense	1,298,063	1,151,843	88.7%	1,258,749	-3.0%
\$ of Budget		(146,220)		(39,314)	

Operating Excess (Deficit) (266,955) (161,031) (275,984)

OTHER FINANCING

Sources

Interfund Revenue	450,000	450,000	100.0%	450,000	0.0%
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Uses

Capital	-	-	N/A	-	N/A
Interfund Expense	43,625	43,625	100.0%	43,957	0.8%
Total Uses	43,625	43,625		43,957	
\$ of Budget		-		332	

Total EXP AND USES 1,341,688 1,195,468 89.1% 1,302,706 -2.9%

Total Excess (Deficit) 139,420 245,344 130,059

Beginning Balance 401,292 401,292 646,636

Ending Balance 540,712 646,636 776,695

% of Operating Expense 41.7% 56.1% 61.7%

Months of Operation 5.00 6.74 7.40

Budget Reconciliation

Total Projected Revenue 1,481,108 1,440,812 97.3% 1,432,765 -3.26%

\$ Difference (40,296) (48,343)

Total Projected Expense 1,341,688 1,195,468 89.1% 1,302,706 -2.91%

\$ Difference (146,220) (38,982)

MOTOR FUEL TAX FUND
Fiscal Year 2016 Projections and Fiscal Year 2017 Operating Statement

REVENUES	FY 2016 Budget	FY 2016 Projected	% of Budget	FY 2017 Budget	% From Budget
Interest	400	700	175.0%	400	0.0%
Other Revenue	207,570	161,924	78.0%	210,834	1.6%
Total Revenue	207,970	162,624	78.2%	211,234	1.6%
\$ of Budget		(45,346)		3,264	

EXPENDITURES	FY 2016 Budget	FY 2016 Projected	% of Budget	FY 2017 Budget	% From Budget
Services	45,700	18,211	39.8%	20,700	-54.7%
Total Operating Expense	45,700	18,211	39.8%	20,700	-54.7%
\$ of Budget		(27,489)		(25,000)	

Operating Excess (Deficit) 162,270 144,413 190,534

OTHER FINANCING

Sources

Interfund Revenue	-	-	N/A	-	N/A
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Uses

Capital	360,000	315,000	87.5%	-	-100.0%
Interfund Expense	32,719	32,719	100.0%	32,968	0.8%
Total Uses	392,719	347,719	88.5%	32,968	-91.6%
\$ of Budget		(45,000)		(359,751)	

Total EXP AND USES 438,419 365,930 53,668

Total Excess (Deficit) (230,449) (203,306) 157,566

Beginning Balance 605,931 605,931 402,625

Ending Balance 375,482 402,625 560,191

Budget Reconciliation

Total Projected Revenue	207,970	162,624	78.2%	211,234	1.57%
		(45,346)		3,264	

Total Projected Expense 438,419 365,930 53,668 -87.76%

\$ Difference (72,489) (384,751)

ENHANCED 911
Fiscal Year 2016 Projections and Fiscal Year 2017 Operating Statement

REVENUES	FY 2016 Budget	FY 2016 Projected	% of Budget	FY 2017 Budget	% From Budget
E911 Surcharge	145,168	126,572	87.2%	145,098	0.0%
Interest	700	350	50.0%	300	-57.1%
Total Revenue	145,868	126,922	87.0%	145,398	-0.3%
\$ of Budget		(18,946)		(470)	

EXPENDITURES	FY 2016 Budget	FY 2016 Projected	% of Budget	FY 2017 Budget	% From Budget
Personnel	56,060	56,060	100.0%	58,475	4.3%
Services	72,765	72,680	99.9%	78,186	7.5%
Commodities	71,765	34,000	47.4%	314,000	337.5%
Total Operating Expense	200,590	162,740	81.1%	450,661	124.7%
\$ of Budget		(37,850)		250,071	

Operating Excess (Deficit) (54,722) (35,818) (305,263)

OTHER FINANCING

Sources

Interfund Revenue	-	-	N/A	-	N/A
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Uses

Capital	98,000	76,000	77.6%	0	-100.0%
Interfund Expense	-	-	N/A	0	N/A
Total Uses	98,000	76,000	77.6%	-	-100.0%
\$ of Budget		(22,000)		(98,000)	

Total EXP AND USES 298,590 238,740 80.0% 450,661 50.9%

Total Excess (Deficit) (152,722) (111,818) (305,263)

Beginning Balance 257,304 257,304 145,486

Ending Balance 104,582 145,486 (159,777)

Budget Reconciliation

Total Projected Revenue	145,868	126,922	87.0%	145,398	-0.32%
		(18,946)		(470)	

Total Projected Expense 298,590 238,740 80.0% 450,661 50.93%

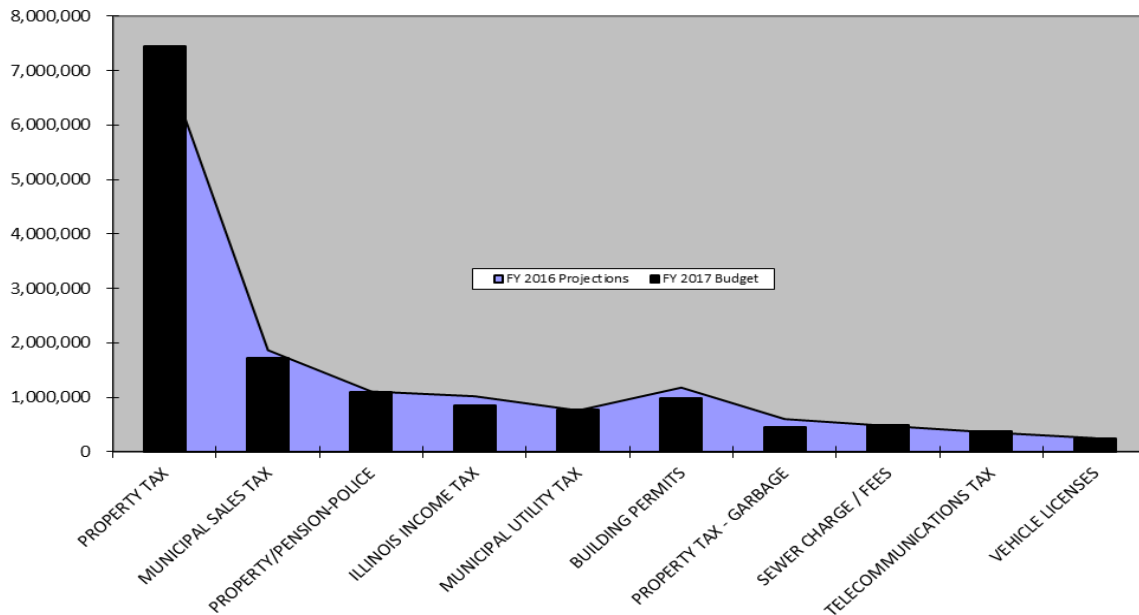
\$ Difference (59,850) 152,071



GENERAL FUND REVENUE

REVENUE SUMMARY

The General Fund is comprised of various revenues that come to the Village in support of the general operations of the Village. The Finance Department accounts for over 80 different revenue sources annually. However, on average over the past four fiscal years, 10 revenue sources make up on average over 90% of the General Fund revenue. These revenues are as follows, in descending order of percentage of revenue:



Revenue Source	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projections	FY 2017 Budget	% of Total
PROPERTY TAX	6,571,694	6,878,538	7,146,354	7,182,056	7,440,844	51.54%
MUNICIPAL SALES TAX	1,652,407	1,792,514	1,917,541	1,865,341	1,717,000	11.89%
PROPERTY/PENSION-POLICE	1,041,315	1,065,155	1,098,263	1,107,000	1,103,450	7.64%
ILLINOIS INCOME TAX	783,247	843,471	847,050	1,018,604	848,923	5.88%
MUNICIPAL UTILITY TAX	614,876	752,416	833,857	758,084	775,200	5.37%
BUILDING PERMITS	885,333	1,348,955	1,284,403	1,177,912	990,000	6.86%
PROPERTY TAX - GARBAGE	691,956	586,182	584,815	600,000	450,000	3.12%
SEWER CHARGE / FEES	621,051	556,524	486,541	473,787	489,694	3.39%
TELECOMMUNICATIONS TAX	441,957.96	404,519.09	353,101	352,824	370,540	2.57%
VEHICLE LICENSES	267,210	272,511	254,773	250,000	250,000	1.73%
SELECTED TOTAL	13,571,047	14,500,784	14,806,699	14,785,608	14,435,651	100.00%
REMAINING TOTAL	1,839,638	1,976,411	1,647,024	1,645,349	1,581,360	128.9%
GRAND TOTAL	15,410,685	16,477,195	16,453,723	16,430,957	16,017,011	246.6%
% SELECTED OF GRAND TOTAL	88.1%	88.0%	90.0%	90.0%	90.1%	40.6%

GENERAL FUND REVENUE SUMMARY

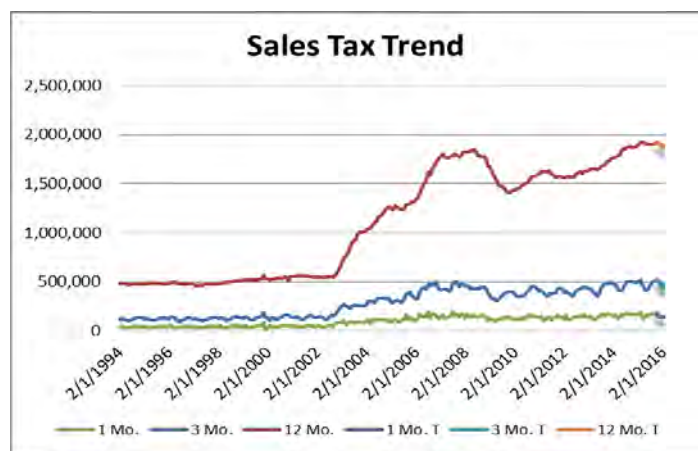
Property Taxes are levied annually by ordinance adopted by the Village Board of Trustees each December. The monies are collected by the Cook County Collector and forwarded to the Villages semi-annually, usually in March and September. This revenue source is not only the largest, but also the most predictable.

Unless otherwise directed, the Cook County levies a loss in collection factor of 3.0% to make up for taxes levied but otherwise not received by a community. Loss in collection is subject to the limits of Property Tax Extension Limitation Law (PTELL). Any revenue collected beyond budgetary need, will be used to abate General Obligation debt service payments unless otherwise directed by the Village Board.

The Fiscal Year 2017 budget includes a transfer of up to \$450,000 to the Garbage Fund.

Sales Taxes are derived from the sale of tangible personal property at businesses located in the Village of Glencoe. A tax in the amount of 8.0% is collected by the vendor and forwarded to the Illinois Department of Revenue. For a typical sale in July for example, the tax would be collected from the purchaser at the point of sale, forwarded to the IDOR in August, reviewed and formulated by the IDOR in September and received by the Village in October.

The graph on the right illustrates the sales tax trend for the Village of Glencoe from 1994 to 2016.

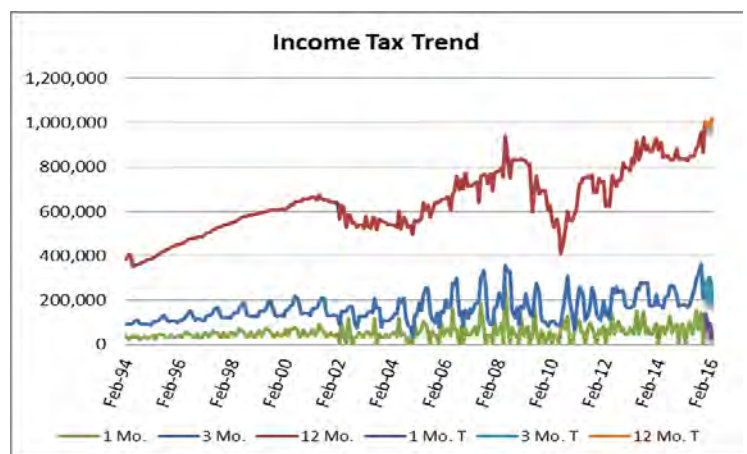


Utility Taxes are levied upon the gross receipts from the sale of utilities such as electricity, telephone, and gas in an amount not to exceed 5% of such receipts. These taxes are collected by the utility companies and forwarded to the Village on a monthly basis.

Sewer Charges are calculated based on the amount of water that is used each billing quarter. Effective March 1, 2016 (with billing generated May 1 and thereafter), the charge for sewer will be increased to \$.978 per 100 cubic feet. The minimum sewer bill will be \$9.78.

Income Taxes are withheld from the paychecks of Illinois residents. These funds are then disbursed to the respective communities based upon their population. Though income taxes are a significant revenue source they can be subject to economic conditions statewide. Most recently there have been delays in remittance of these taxes by the State. A two to three month lag seems to have become the State's practice in remitting income tax.

The graph on the right illustrates the income tax trend for the Village of Glencoe from 1994 to 2016.

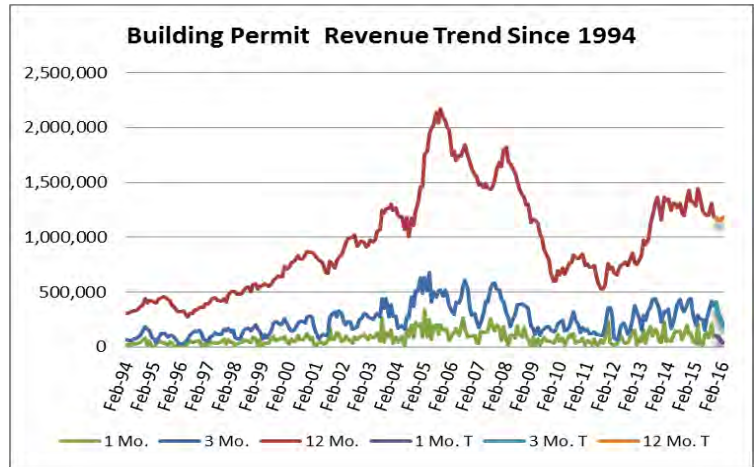


GENERAL FUND REVENUE SUMMARY

Telecommunications Taxes are received from "...all persons in the act or privilege of originating or receiving interstate or intrastate telecommunications at a rate of 5% of the gross charges paid by such person (sec. 35A-9 Glencoe Village Code). The tax is actually collected by telecommunications providers when they invoice their clients for the telecommunications service (telephone, fax, pagers, cellular). The service providers then forward the tax to the Village monthly. This tax will continue to grow as we see continued growth in communications technology and the internet. Telecommunications tax is now collected by the State of Illinois and remitted to the Village.

Building Permits are paid by residents/contractors who are building or upgrading their homes or places of business. Plans are inspected to insure compliance with building and zoning regulations. The permits are issued at FAR x \$5.75 per sq. foot. The fee structure for building permits was last reviewed and modified during Fiscal Year 2007.

The graph on the right illustrates the building permit revenue trend for the Village of Glencoe from 1994 to 2016.



Investment Interest represents the amount of interest that is earned on investments the Village makes with any available funds it may have from time to time. The Village has shifted available cash from a local bank to Illinois Metropolitan Investment Funds 1-3 yr fund to improve interest earnings.



VILLAGE MANAGER'S OFFICE

The Village has operated under the council-manager form of government since 1914. Glencoe was the first community in the State of Illinois, and the 14th nationwide to operate under this form of government. The Village Manager is the Village's chief administrative officer and is appointed by the Village President and Board of Trustees. The Village Manager oversees all day-to-day operations of the Village.

The Village Manager's Office is responsible for providing overall direction and administration of policies and programs established by the Village President and Board of Trustees.

The Village Manager's Office is comprised of five divisions:

1. **Administration Division:**

This division provides coordination of activities amongst all operating departments, including development of the annual budget, formulation of policies related to financial and personal management and operating department goals and objectives. This division is also responsible for the Village's human resource management function.

2. **Legal Division:**

This division provides legal support to the department including guidance and direction in the department's day-to-day operations.

3. **Information Technology Division:**

This division is responsible for maintaining and supporting the Village's information technology infrastructure. **This division was previously budgeted within the Finance Department.*

4. **Community Services Division:**

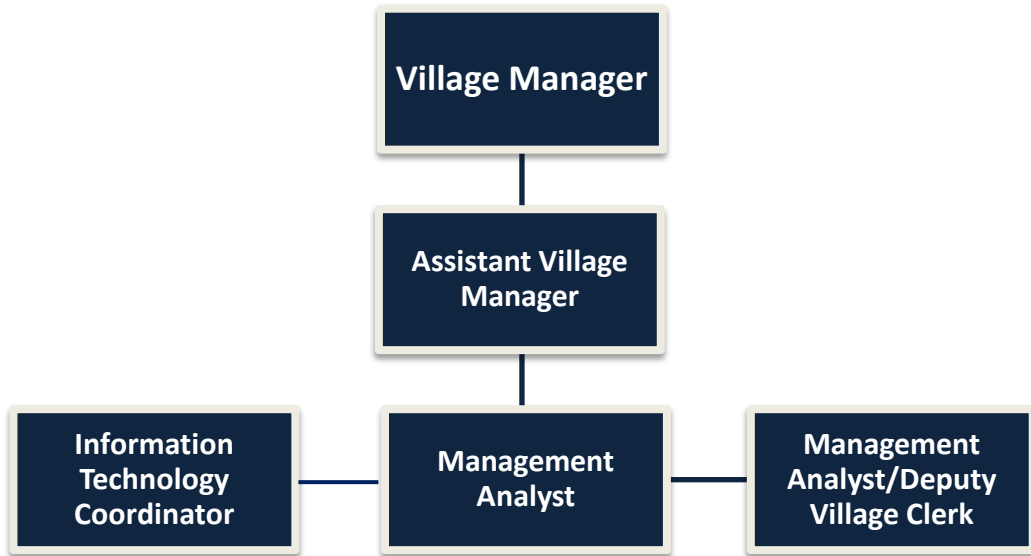
This division is responsible for providing support to different social agencies in the Village.

5. **Special Boards Division:**

This division is responsible for providing support to other Village Boards and Commissions including the Zoning Board of Appeals/Zoning Commission, Plan Commission, Historic Preservation Commission, Public Safety Commission and Community Relations Forum.

DEPARTMENT STRUCTURE / STAFFING SUMMARY

ORGANIZATIONAL CHART:



STAFFING SUMMARY:

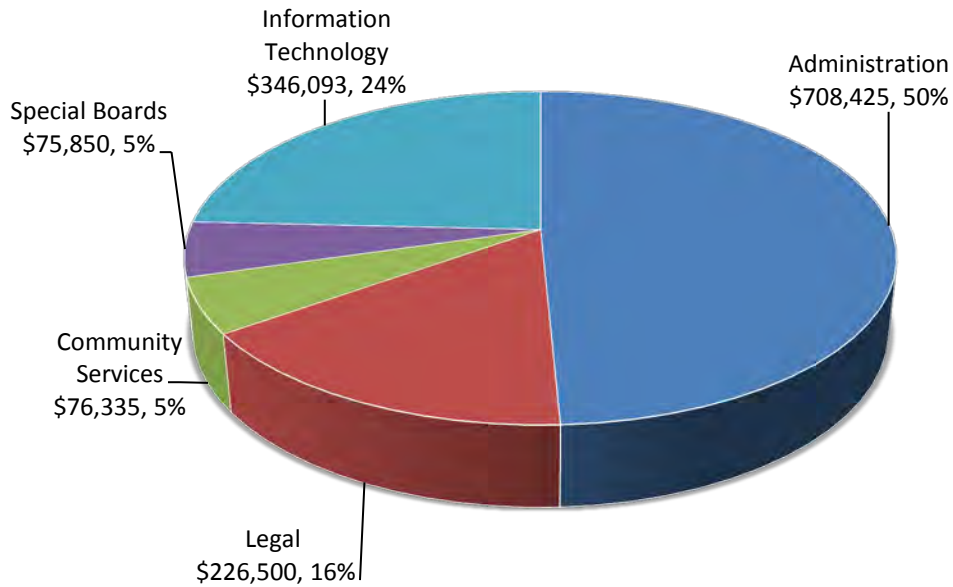
The Village Manager’s Office is comprised of five full-time employees. The Fiscal Year 2017 budget includes a reclassification of the full-time Executive Assistant position to a full-time Management Analyst/Deputy Village Clerk position. Additionally, the Fiscal Year 2017 budget provides supplemental contractual staffing support in the Village’s Information Technology Division.

Below is a chart illustrating authorized positions for Fiscal Year 2017.

AUTHORIZED FULL-TIME POSITIONS			
POSITION TITLE:	FY 2015	FY 2016	FY 2017
Village Manager	1	1	1
Assistant Village Manager	1	1	1
Executive Assistant	1	1	0
Information Technology Coordinator	1	1	1
Administrative Intern	.5	0	0
Management Analyst	0	1	2

BUDGET EXPENDITURE SUMMARY

FISCAL YEAR 2017 EXPENDITURES



	Administration	Legal	Community Service	Boards & Commissions	Information Technology	Department Totals	Prior Fiscal Year's Budget	% Change from FY16
PERSONNEL	561,108	-	-	-	145,002	706,110	621,489	13.62%
SERVICES	143,467	226,500	-	-	133,591	503,558	381,292	32.07%
COMMODITIES	3,850	-	-	-	37,500	41,350	5,100	710.78%
SUB-TOTAL	708,425	226,500	-	-	316,093	1,251,018	1,007,881	24.12%
DEBT SERVICE	-	-	-	-	-	-	-	N/A
CAPITAL	-	-	-	-	30,000	30,000	-	N/A
SUB-TOTAL	-	-	-	-	30,000	30,000	-	N/A
OTHER	-	-	76,335	75,850	-	152,185	178,264	-14.63%
COMBINED TOTAL	708,425	226,500	76,335	75,850	346,093	1,433,203	1,186,145	20.83%
TRANSFERS OUT	-	-	-	-	-	-	-	N/A
DIVISION TOTAL	708,425	226,500	76,335	75,850	346,093	1,433,203	1,186,145	20.83%

VILLAGE MANAGER'S DEPARTMENT | EXPENDITURES

Village Manager's Office (Includes Information Technology)

Fund: General

Account:	Account Title:	Proposed FY 2017 Budget	Projected FY 2016 Budget	Approved FY 2016 Budget	% Change
42110	Salaries Regular	499,992.00	375,000.00	438,786.00	12.2%
42210	Salaries - Temporary	0.00	9,638.00	14,400.00	n/a
	Salaries:	499,992.00	384,638.00	453,186.00	9.4%
42116	Longevity Bonus	1,100.00	0.00	0.00	100.0%
42118	Safety Pay	299.00	0.00	0.00	100.0%
42120	RHS Pay	2,200.00	0.00	0.00	100.0%
42122	Insurance Opt Out	7,552.00	0.00	0.00	100.0%
42124	Other Compensation	30,300.00	0.00	0.00	100.0%
42610	Employee Benefits	68,677.00	64,500.00	83,446.00	-21.5%
46115	Social Security Admin.	27,245.00	20,121.00	23,802.00	12.6%
46120	Medicare Only Contrib.	7,514.00	5,922.00	6,767.00	9.9%
46125	IMRF	61,231.00	49,000.00	54,288.00	11.3%
	Fringe Benefits:	206,118.00	139,543.00	168,303.00	18.3%
51140	Office Equipment Maint.	40,061.00	2,760.00	2,760.00	93.1%
52110	Lease of Equipment	16,800.00	0.00	0.00	100.0%
52120	Computer Software Maintenance	37,760.00	0.00	0.00	100.0%
52170	Data Processing Services	9,000.00	9,749.25	9,660.00	-7.3%
52200	Postage	7,175.00	6,845.27	5,675.00	20.9%
52205	Telecom/Internet Serv.	23,860.00	7,700.00	5,335.00	77.6%
52210	Publishing	8,540.00	9,547.30	8,340.00	2.3%
52220	Public Reporting	1,250.00	1,250.00	1,500.00	-20.0%
53105	Internet Design Services	3,300.00	0.00	0.00	100.0%
53135	Professional Services	82,000.00	77,168.00	107,000.00	-30.5%
54105	Labor Counsel	30,000.00	30,000.00	20,000.00	33.3%
54110	Corporate Counsel	128,000.00	128,000.00	128,000.00	0.0%
54115	Village Prosecutor	10,500.00	0.00	0.00	100.0%
54120	Litigation Counsel	10,000.00	13,000.00	10,000.00	0.0%
54125	Legal Counsel	48,000.00	48,000.00	48,000.00	0.0%
55105	Memberships/Dues	11,231.00	15,048.55	12,005.00	-6.9%
55110	In Service Training	21,000.00	93,150.00	7,000.00	66.7%
55120	Publications	506.00	639.99	617.00	-21.9%
57135	Special Events	5,225.00	5,361.80	5,225.00	0.0%
57140	Receptions & Ceremonies	9,350.00	10,175.00	10,175.00	-8.8%
82105	Data Processing Services	30,000.00	0.00	0.00	100.0%
	Services:	533,558.00	458,395.16	381,292.00	28.5%
61170	Office Supplies	2,000.00	2,500.00	2,500.00	-25.0%
61187	Vehicle Gas-Oil-Grease	1,250.00	1,200.00	1,500.00	-20.0%
62105	Misc Computer Equipment	37,500.00	0.00	0.00	100.0%
62130	Misc Equipment	0.00	0.00	500.00	n/a

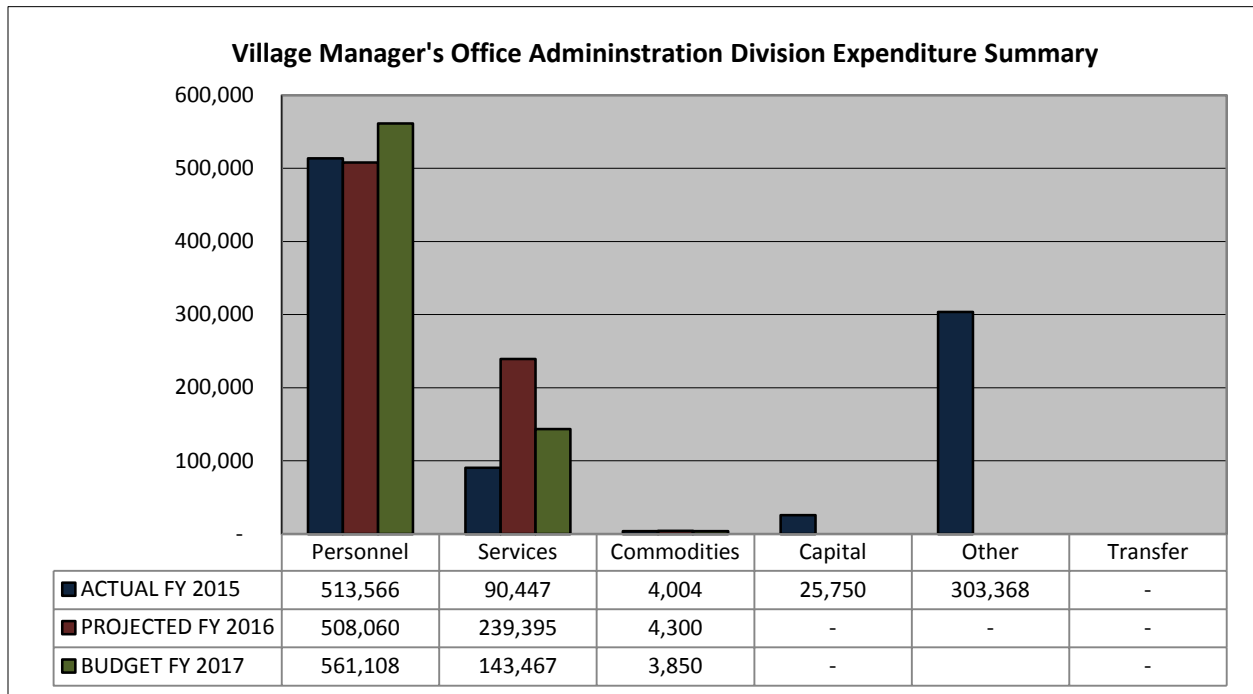
Account:	Account Title:	Proposed FY 2017 Budget	Projected FY 2016 Budget	Approved FY 2016 Budget	% Change
66105	Vehicle Operating Expense	600.00	600.00	600.00	0.0%
	Commodities:	41,350.00	4,300.00	5,100.00	87.7%
83105	Vehicles	0.00	0.00	0.00	n/a
	Capital:	0.00	0.00	0.00	n/a
91105	Historic Preservation Commission	4,000.00	4,000.48	4,000.00	0.0%
91115	Zoning Commission	100.00	52.29	0.00	100.0%
91130	Grant Programs	76,335.00	82,014.00	90,014.00	-17.9%
92105	Planning Commission	50,000.00	75,000.00	75,000.00	-50.0%
92110	Zoning Board of Appeals	1,250.00	1,273.98	1,250.00	0.0%
92120	Human Relations	500.00	1,000.00	500.00	0.0%
93105	Public Safety Commission	20,000.00	7,500.00	7,500.00	62.5%
	Other Expense:	152,185.00	170,840.75	178,264.00	-17.1%
93150	Contractual Employment Expense	0.00	0.00	0.00	n/a
	Non-Operating Expense:	0.00	0.00	0.00	n/a
TOTAL VILLAGE MANAGER'S OFFICE		1,433,203.00	1,157,716.91	1,186,145.00	17.2%

ADMINISTRATION DIVISION

This division provides coordination of activities amongst all operating departments, including development of the annual budget, formulation of policies related to financial and personnel management and operating department goals and objectives as well as the management and administration of the Village’s strategic work plan. This division also oversees the Village’s human resource management functions.

This division is also generally responsible for the following:

- Administration of the Village’s communication plan, including development of the Glencoe Quarterly, website administration and administration of the Village’s social media presence. Press relations are likewise handled in the Village Manager’s Office.
- Administration and oversight of the Village’s three-year strategic work plan.
- Administration of all human resources needs of the organization.
- Oversight and implementation of the Village’s strategic and day-to-day information technology needs.
- Economic development outreach and stewardship.
- Special projects.
- Administration of utility franchise agreements.



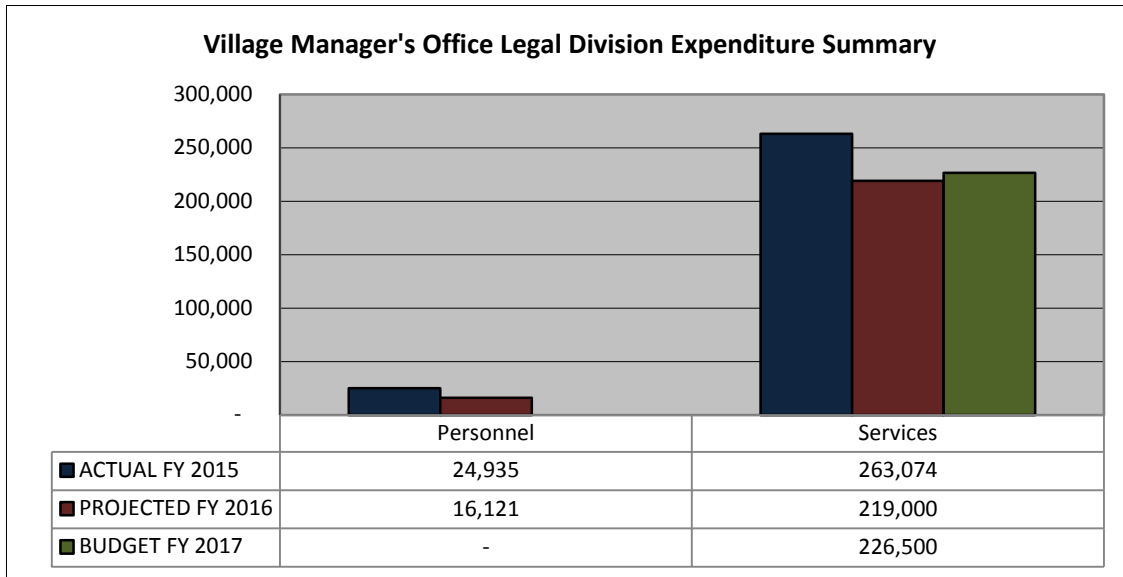
Village Manager’s Office Administration Division Account Class Description:

- Personnel: Salaries, employee benefits and pension cost
- Services: Maintenance and repairs, service fees, professional services, legal services, membership dues, training costs and special events
- Commodities: Supplies, equipment and vehicle operating expenses
- Capital: Vehicles
- Other: Sales tax rebate
- Other financing use: contractual employment expense

LEGAL DIVISION

This division provides legal support to the department including guidance and direction in the department’s day-to-day operations, including legal services from the following types of counsel:

- Village Attorney, appointed by the Village President and Board of Trustees
- Village Prosecutor, appointed by the Village Manager
- Labor Counsel, appointed by the Village Manager



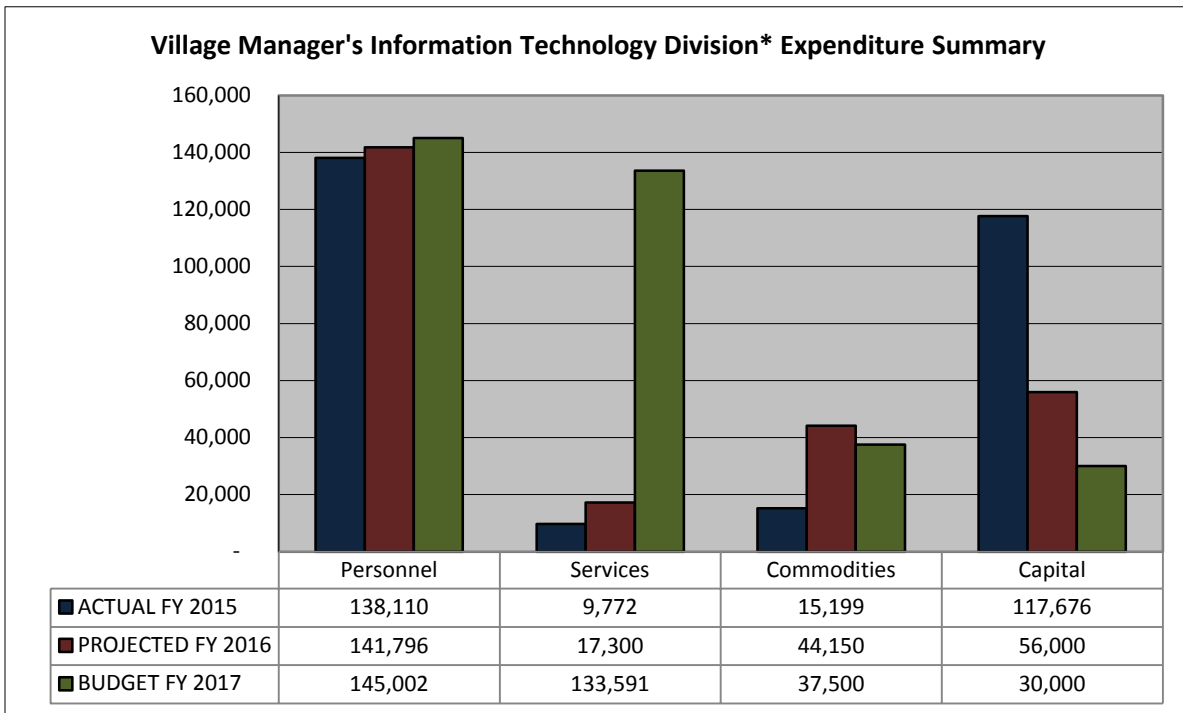
Village Manager’s Office Legal Division Account Class Description:

- Personnel: Salaries, employee benefits and pension cost
- Services: Legal fees

INFORMATION TECHNOLOGY DIVISION

This Information Technology Division provides interdepartmental support for technology used throughout the organization. Responsibilities include:

- Researching, procuring and implementing new hardware and software.
- Updating the Village internet and intranet websites.
- Maintaining the integrity of the communication systems (data, voice, messaging).
- Maintaining the integrity of the financial reporting system.
- Developing an information technology action plan.
- Maintaining and upgrading operating systems.
- Designing and maintaining information technology infrastructure.
- Providing server, workstation and application support.
- Maintaining and enhancing backup and recovery systems.
- Coordinating the Information Technology Steering Committee.
- Researching, recommending and implementing new and innovative technology.



**This division was previously budgeted within the Finance Department in FY 2015 and FY 2016.*

Village Manager's Office Information Technology Division Account Class Description:

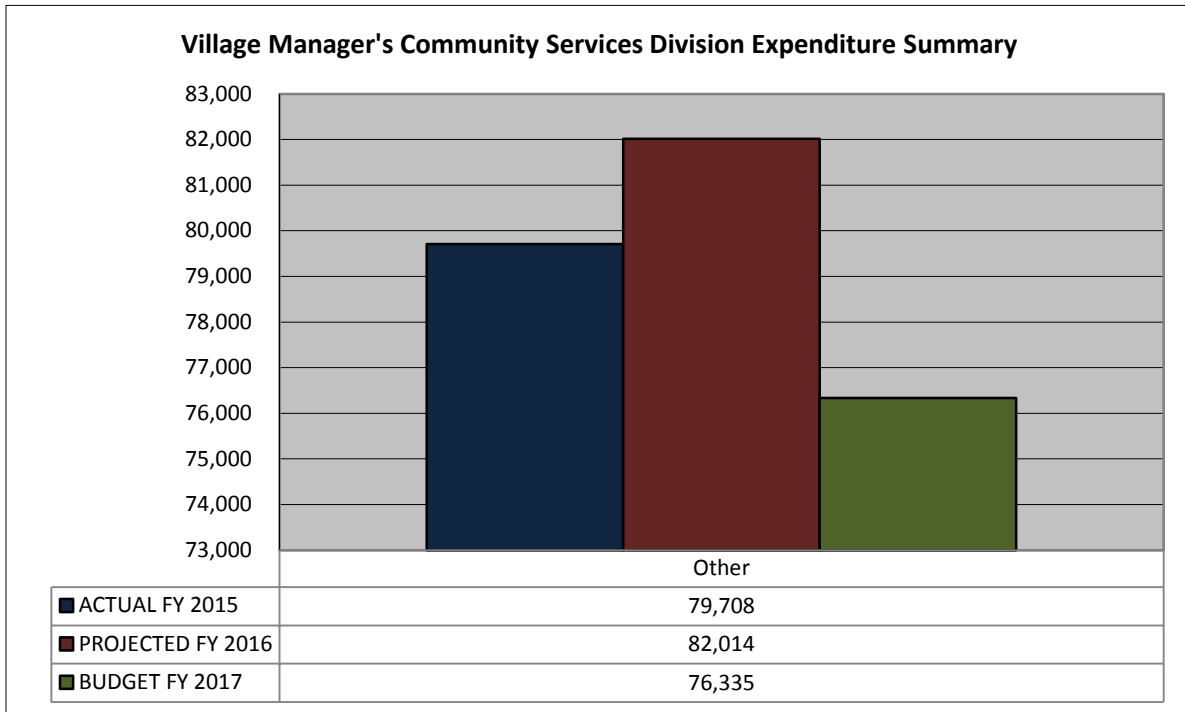
- Personnel: Salaries, employee benefits and pension cost
- Services: Maintenance and repair, service fees, information technology, professional service, membership and dues and training costs
- Commodities: Supplies, information technology and equipment
- Capital: Equipment

COMMUNITY SERVICES DIVISION

The Community Services Division provides limited financial support and funding for the following organizations through the Village’s Community Grants Program:

- Family Service of Glencoe
- Writers Theatre
- Glencoe Youth Services
- Glencoe Junior High Project
- Glencoe Chamber of Commerce
- Glencoe Historical Society
- Senior Housing Aid
- North Shore Chamber Arts Ensemble
- Façade Rebate Program

The Village Board initiated a policy for the funding of community grants in Fiscal Year 2005. The existing policy establishes a framework for the Board to consider appropriate funding levels available to community groups.



Village Manager’s Office Community Services Division Account Class Description:

- Other: Community grants

SPECIAL BOARDS DIVISION

The Special Boards Division of the Village Manager's Office provides funding for the Village's boards and commissions which include:

- Zoning Board of Appeals/Zoning Commission
- Plan Commission
- Historic Preservation Commission
- Public Safety Commission
- Community Relations Forum

Zoning Board of Appeals/Zoning Commission

The Zoning Board of Appeals/Zoning Commission consists of seven residents appointed to five-year terms. The Zoning Board of Appeals reviews applications for variations to the Village's Zoning code requirements within a defined framework and provides final decisions on such appeals. At the request of the Village Board, the members also meet as the Zoning Commission to conduct public hearings and make recommendations on proposed amendments to the Zoning Code.

Plan Commission

The Plan Commission is comprised of ten members: four citizens appointed by the Village Board, the Village President and one member each from the Library, Park District, School District, Zoning Commission, Historic Preservation Commission and Village boards. The Commission reviews all proposed subdivisions and makes its recommendations to the Village Board. Additionally, its architectural control committee reviews the aesthetic quality of buildings proposed for construction in the area zoned for multiple family and business use.

Historic Preservation Commission

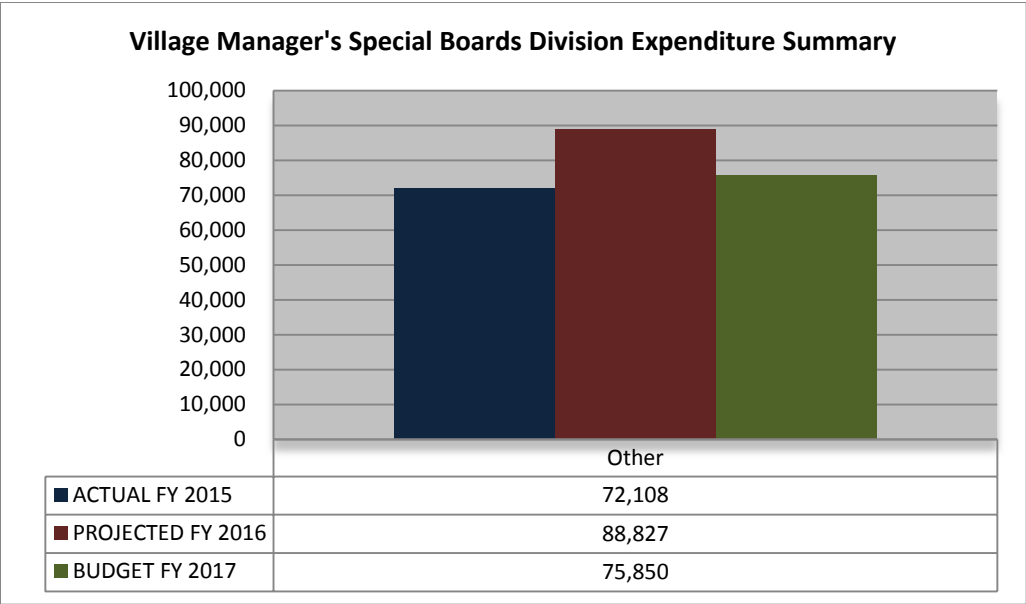
The Historic Preservation Commission consists of five residents appointed by the Village Board with experience and interest in historic preservation, architecture, building construction, finance, neighborhood organization or real estate. The purpose of the Commission is to promote, protect and enhance the Village's historic and architectural resources. The members inform and educate residents of the historic and architectural heritage of the Village and make recommendations to the Village Board for designation of historic properties or districts and review proposed alterations or additions to landmark properties.

Public Safety Commission

The Public Safety Commission consists of three Commissioners that appoint all officers in the Department of Public Safety with the exception of the Director and Deputy Chiefs. The Commission also promotes and disciplines all officers with the exception of the Director and Deputy Chiefs, and conducts disciplinary hearings when the Director brings formal charges against a sworn member of the department.

Community Relations Forum

The Community Relations Forum consists of nine members who are appointed to three-year terms and acts in an advisory capacity to the Village President and Board of Trustees on human relations issues within the Village and aids the Village in facilitating public dialogues about community issues and projects.



Village Manager’s Office Special Boards Division Account Class Description:

- Other: Contractual support (planning services) and professional services

GOALS & OBJECTIVES:

FISCAL YEAR 2016 ACCOMPLISHMENTS:

In addition to the daily responsibilities of the Village Manager's Office, other special projects were undertaken in Fiscal Year 2016 with results as follows:

1. Comprehensively reviewed and updated the Village's liquor code;
2. Hosted three public information sessions regarding the Village's water treatment plant project;
3. Centralized the human resources function within the Village Manager's Office;
4. Completed a compensation and classification study;
5. Conducted a formal and scientific citizen satisfaction survey;
6. Identified all major services by department, including an initial review of core and enhanced Village services;
7. Initiated an evaluation of existing enterprise resource planning (ERP) software and IT needs;
8. Reviewed the Village's Special Charter rights;
9. Reassessed capital equipment replacement procedures and policies;
10. Continued negotiations on a working agreement for the Glencoe Golf Club with the Cook County Forest Preserve District;
11. Continued the public process to engage the community in discussing the future of Downtown Glencoe;
12. Re-evaluated the policy for downtown streetlight banners;
13. Analyzed opportunities to achieve revenue growth (new or enhanced, rate increases, grant funding);
14. Continued to implement a three-year strategic work plan;
15. Following a formal, qualifications-based process, appointed Addis Greenberg as the Village's new prosecutor;
16. Upgraded the Village's telephone system including the addition of instant messaging and emergency responder functionality that provides the locations of 9-1-1 callers to the public safety answering point system;
17. Installed a metro Ethernet private network infrastructure to provide high speed Internet connection to Village Hall, the Public Works garage and water distribution facilities and the Franklin Road and Strawberry Hill lift stations;
18. Upgraded and replaced a total of 15 employee workstations including 10 Microsoft Surface tablets that enhance the capabilities of employees when working remotely;
19. Upgraded the overhead paging system in Public Safety;
20. Enhanced the Village's surveillance system to allow for central monitoring of the Village's facilities in the communication center;
21. Implemented a new Public Safety recording system that allows employees to manage video recordings on the Department's workstations; and
22. Implemented an online payment module.

FISCAL YEAR 2017 GOALS:

During Fiscal Year 2017, the Village Manager’s Office will endeavor to complete the following goals:

Goals	Anticipated Completion:
Replace network infrastructure routing equipment	1st Quarter
Conduct a comprehensive information technology assessment	1st Quarter
Procure information technology staffing services	1st Quarter
Negotiate collective bargaining agreement with AFSCME	1st Quarter
Implement legislative management system to integrate agenda development and web streaming of Village meetings	1st Quarter
Enhance strategic plan progress reports to the Village Board	2nd Quarter
Expand server virtual environment to improve load balancing	2nd Quarter
Implement enhanced employee training curriculum	2nd Quarter
Review and update the Village’s personnel policies	2nd Quarter
Develop and implement plan for Public Safety dispatch consolidation	2nd Quarter
Conduct a refuse collection study	3rd Quarter
Implement electronic management system for FOIA requests	3rd Quarter
Develop a comprehensive, Village-wide communication plan	3rd Quarter
Develop a Village-wide employee performance evaluation system	3rd Quarter
Negotiate a working agreement for the Glencoe Golf Club with the Cook County Forest Preserve District	3rd Quarter
Upgrade the Village’s email messaging system	4th Quarter
Redesign the Village’s website and add customer self-service and service order request technology	4th Quarter
Implement a Village-wide document retention system	4th Quarter
Review and update business license code and business license processes	4th Quarter

STRATEGIC PRIORITIES

The Village Board approved a three-year strategic work plan in October 2014. Six **Strategic Priorities – Financial Sustainability, Commercial Vitality, Infrastructure Replacement, Operational Effectiveness, Organizational Development, and Community Engagement** were developed by the Village Board as the basis for this plan. Many projects, with responsibility across all operating departments and administered by the Village Manager’s Office, are planned for Fiscal Year 2017.



The Department will complete the following strategic work plan initiatives in Fiscal Year 2017:

Financial Sustainability

- Continue to enhance methods of financial reporting and budgeting by presenting a long-range financial plan and capital improvement plan, presenting a recommended budget document with integrated strategic priorities and greater expense/revenue detail, reviewing financial policies with the Finance Committee and Village Board and evaluating sufficiency of enhanced budget documents.
- Develop a template to be used to define operating costs of all department functions for Fiscal Year 2017 budget process and prioritize list of Village services to evaluate further and increase data collection in Fiscal Year 2017.
- Develop budgetary protocols and criteria for staff recommendations and Board decision making.
- Continue to review new or enhanced revenue opportunities with review of opportunities to improve process efficiency.

Commercial Vitality

- Establish a public/private partnership to reinvigorate the farmers market.
- Continue to maintain/expand quality and appeal of current downtown special events.
- Continue implementing rotational ‘Local Business Spotlight’ to highlight the services/history of a specific business on the Village’s website and Glencoe Quarterly and regularly highlight list of new businesses opened in the last quarter.
- Implement business retention visits with existing businesses.

- Host business district breakfast meetings to foster regular communication between the Village and business community.
- Develop a business recruitment strategy to attract business identified in the Downtown Plan.
- Continue to monitor permitted uses within the Village’s business districts and recommend code changes as necessary.
- Continue to review the business licensing process, building codes and Village regulations to identify impediments and to identify options for streamlining process.

Infrastructure Replacement

- Complete Water System Master Plan and water distribution system evaluation including an assessment of alternatives for the replacement of the water treatment plant.
- Continue implementing a communication plan to outline water treatment plan replacement alternatives.
- Continue to evaluate possible partnership with the Northwest Water Commission.
- Utilize information for the Water System Master Plan to develop long-term water system improvement plan.
- Continue to review and update a five-year capital equipment replacement program and 10-year capital project inventory, including funding projections and recommendations; reassess capital equipment replacement procedures/policies and develop qualitative decision-making approach for reviewing the 10-year capital project inventory.
- Determine appropriate annual funding needs to maintain a sanitary sewer lining program and develop recommendations for funding alternatives.
- Evaluate existing grant programs (overhead sewer conversion program, etc.) for continued value and possible modification.
- Negotiate a working agreement for the Glencoe Golf Club with the Cook County Forest Preserve District. Following successful negotiation, research funding opportunities and budget for new clubhouse, present architectural services budget to Village Board for approval and recommend contract and make recommendations for construction of a new clubhouse.
- Define elements of an organization-wide energy efficiency policy/program.
- Recommend budget requirements to fund implementing energy efficiency programs.

Operational Effectiveness

- Continue identifying all major services by department; determine which Village services are core (absolute) or enhanced (optional) and present findings to the Board.
- Continue developing plans to streamline finance billing and process for vehicle licenses, alarm billing and other permits.
- Continue reviewing the process for preparing payroll and time entry including review of outsourcing opportunities.
- Compile report for the Board on existing shared services and where possible, articulate costs and cost savings.
- Continue to analyze opportunities to partner with other municipalities and Glencoe local governments and present findings to appropriate regional municipal organizations.
- Evaluate existing enterprise resource planning (ERP) software as a component of an IT needs assessment, research alternative ERP software provider and determine which is best to implement “best practices” and technology-driven improvements to service delivery and operational effectiveness.
- Following the ERP evaluation, present a report to the Village Board on technology improvements and recommendation for implementation, update the five-year technology plan to incorporate findings of ERP research and develop a plan for full implementation of recommended technology.
- Determine appropriate staffing levels for IT support.

Organizational Development

- Continue to provide leadership/management training for first-line supervisors including those outside of traditional job responsibilities, and review organization-wide training needs.
- Continue to ensure a work and training environment that allows for competitive internal promotions.
- Update all job descriptions and inventory certifications, skills and requirements of all current positions.
- Establish a formal employee performance evaluation program, develop compensation/classification plan tied to outcomes and performance evaluations, and create career development plans for each employee.
- Review and update all personnel policies.

Community Engagement

- Redesign Village website to improve ease of use, add customer self-service and feedback technology, implement online residential service request system (including work order management and customer relationship management technology), and increase transparency of Village information.
- Develop comprehensive communications policy, including web, social media and print communications from the Village.
- Utilizing Glencoe Connect, design and disseminate regular email newsletter/blast to residents.
- Conduct media outreach/interviews with newly hired and promoted employees and publish employee spotlight columns/articles in Glencoe Quarterly.
- Implement legislative management system to integrate agenda development and web streaming of Village meetings.
- Develop A-Z guide to Village services and FAQs as component of website redesign and customer relationship management software deployment.
- Review opportunities to coordinate/consolidate boards and commissions, review and update by-laws and missions of volunteer boards and commissions (and update Village Code as necessary), develop charters/objectives for new groups, including the Sustainability Task Force, and develop a recruitment strategy for volunteer boards and commissions.
- Continue analyzing the results of the 2015 scientific citizen survey and identify and implement opportunities for improvement.



FINANCE DEPARTMENT

The Finance Department is comprised of three (3) divisions. Many day-to-day administrative functions of the Village operation are the responsibility of the Finance Department. In addition, under the direction of the Director of Finance, the Department provides financial management of the Village's resources through administration of the annual budget, payroll, utility billing, as well as numerous other short- and long-range financial planning tools of the Village.



The following are the three divisions within the Finance Department:

1. **Administration Division:**

The Administration Division provides the resources necessary for Village-wide accounting services, payroll, accounts payable, benefits administration, utility billing service, collection service and administrative and technical support to the Glencoe Golf Club and the Glencoe Public Library.

2. **Support Services:**

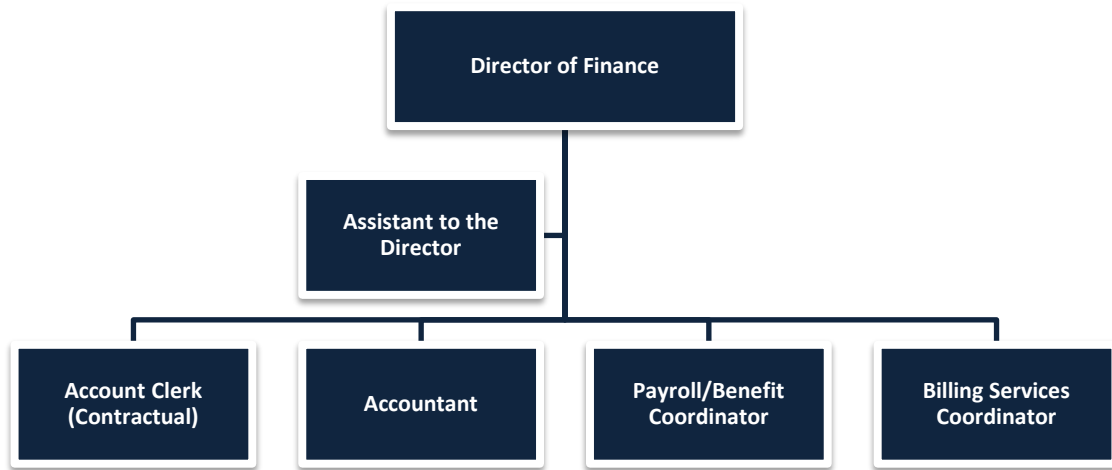
Support Services includes services provided to other departments. As part of the Fiscal Year 2017 Budget, the Information Technology function has been moved from the Support Services Division to an Information Technology Division in the Village Manager's Office.

3. **Liability Insurance (Risk Management) Division:**

The Liability Insurance (Risk Management) Division includes payments for unemployment insurance, and a portion of the Village's liability insurance costs. The transfer to the Garbage Fund of \$450,000 is also included in this division.

DEPARTMENT STRUCTURE / STAFFING SUMMARY

ORGANIZATIONAL CHART:



STAFFING SUMMARY:

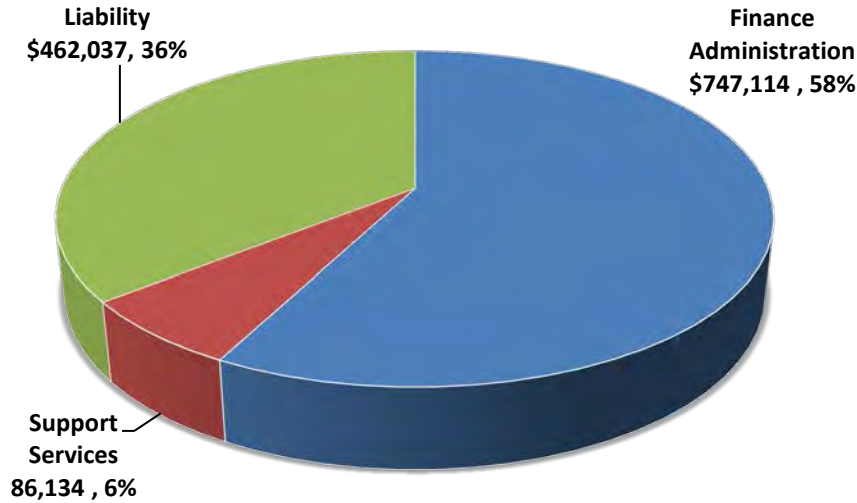
The Finance Department is comprised of 5 full-time employees and 1 contractual part-time contractual employee. Below is a chart illustrating authorized positions for FY 2017.

AUTHORIZED FULL-TIME POSITIONS			
POSITION TITLE:	FY 2015	FY 2016	FY 2017
Director of Finance	1	1	1
Assistant to the Finance Director	1	1	1
Accountant	1	1	1
Payroll Benefits Coordinator	1	1	1
Billing Coordinator	1	1	1

BUDGET EXPENDITURE SUMMARY

Expenditures of the Finance Department include Finance Administration Division, Support Services Division and the Liability Insurance (Risk Management) Division. The total budget for the Finance Department is **\$1,295,285**.

FISCAL YEAR 2017 EXPENDITURES



	Finance Administration	Support Services	Liability	Total	Prior Fiscal Year's Budget	% Change from FY16
PERSONNEL	628,549	-	4,000	632,549	773,547	-18.23%
SERVICES	109,065	41,870	8,037	158,972	302,288	-47.41%
COMMODITIES	8,000	44,264	-	52,264	105,269	-50.35%
SUB-TOTAL	745,614	86,134	12,037	843,785	1,181,104	-28.56%
DEBT SERVICE	-	-	-	-	-	-
CAPITAL	-	-	-	-	138,400	-100.00%
SUB-TOTAL	-	-	-	-	138,400	-100.00%
OTHER	1,500	-	-	1,500	500	200.00%
COMBINED TOTAL	747,114	86,134	12,037	845,285	1,320,004	-35.96%
TRANSFERS OUT	-	-	450,000	450,000	450,000	0.00%
GRAND TOTAL	747,114	86,134	462,037	1,295,285	1,770,004	-26.82%

FINANCE DEPARTMENT | EXPENDITURES

Finance/Support Services

Fund: General

Account:	Account Title:	Proposed FY 2017 Budget	Projected FY 2016 Budget	Approved FY 2016 Budget	% Change
42110	Salaries Regular	444,431.00	530,755.00	538,319.00	-21.1%
	Salaries:	444,431.00	530,755.00	538,319.00	-21.1%
42116	Longevity Bonus	4,375.00	0.00	0.00	100.0%
42118	Safety Pay	502.00	0.00	0.00	100.0%
42120	RHS Pay	4,000.00	5,534.89	4,897.00	-22.4%
42122	Insurance Opt Out	4,545.00	0.00	0.00	100.0%
42124	Other Compensation	1,253.00	0.00	0.00	100.0%
42610	Employee Benefits	84,952.00	110,517.00	123,911.00	-45.9%
46115	Social Security Admin.	24,884.00	30,700.00	30,557.00	-22.8%
46120	Medicare Only Contrib.	6,408.00	7,599.00	7,617.00	-18.9%
46125	IMRF	53,199.00	62,646.00	64,246.00	-20.8%
47110	Unemployment Insurance	4,000.00	5,200.00	4,000.00	0.0%
	Fringe Benefits:	188,118.00	222,196.89	235,228.00	-25.0%
51140	Office Equipment Maintenance	3,000.00	33,000.00	37,601.00	-1153.4%
52120	Computer Software Maintenance	47,000.00	70,320.00	76,320.00	-62.4%
52125	Banking Fees	23,520.00	23,520.00	23,520.00	0.0%
52190	Temporary Labor	21,000.00	30,000.00	21,000.00	0.0%
52200	Postage	3,500.00	3,500.00	3,500.00	0.0%
52205	Telecom/Internet Service	2,160.00	3,780.00	3,780.00	-75.0%
52210	Publishing	200.00	0.00	200.00	0.0%
53105	Internet Design Services	0.00	3,300.00	3,300.00	n/a
53115	Auditing Services	23,970.00	25,470.00	25,470.00	-6.3%
53135	Professional Services	0.00	73,000.00	73,000.00	n/a
55105	Memberships/Dues	4,985.00	4,490.00	4,460.00	10.5%
55110	In-Service Training	3,250.00	2,500.00	3,750.00	-15.4%
56105	Public Liability Insurance	5,537.00	5,537.00	5,537.00	0.0%
56110	Insurance Deductibles	2,500.00	13,400.00	2,500.00	0.0%
57110	Employment Expense	18,350.00	17,500.00	18,350.00	0.0%
	Services:	158,972.00	309,317.00	302,288.00	-90.2%
61165	Sundry	2,800.00	3,300.00	3,300.00	-17.9%
61170	Office Supplies	24,014.00	22,464.00	25,319.00	-5.4%
61187	Vehicle Gas-Oil-Grease	1,200.00	800.00	1,300.00	-8.3%
62105	Misc Computer Equipment	1,000.00	31,150.00	37,250.00	-3625.0%
62115	Misc. Computer Software	0.00	13,500.00	14,800.00	n/a
66105	Vehicle Operating Expense	250.00	150.00	300.00	-20.0%
66110	Use of Fuel	23,000.00	17,000.00	23,000.00	0.0%
	Commodities:	52,264.00	88,364.00	105,269.00	-101.4%
82105	Data Processing Equipment	0.00	56,000.00	138,400.00	n/a

Account:	Account Title:	Proposed FY 2017 Budget	Projected FY 2016 Budget	Approved FY 2016 Budget	% Change
	Capital:	0.00	56,000.00	138,400.00	n/a
93125	Miscellaneous Refunds	1,500.00	2,000.00	500.00	66.7%
93155	Telecommunications Tax Rebate	0.00	0.00	0.00	n/a
	Other Expense:	1,500.00	2,000.00	500.00	66.7%
94115	Transfer to Garbage Fund	450,000.00	450,000.00	450,000.00	0.0%
	Other Financing Use	450,000.00	450,000.00	450,000.00	0.0%
TOTAL FINANCE DEPARTMENT		1,295,285.00	1,658,632.89	1,770,004.00	-36.6%

ADMINISTRATION DIVISION

The Administration Division provides the resources necessary for:

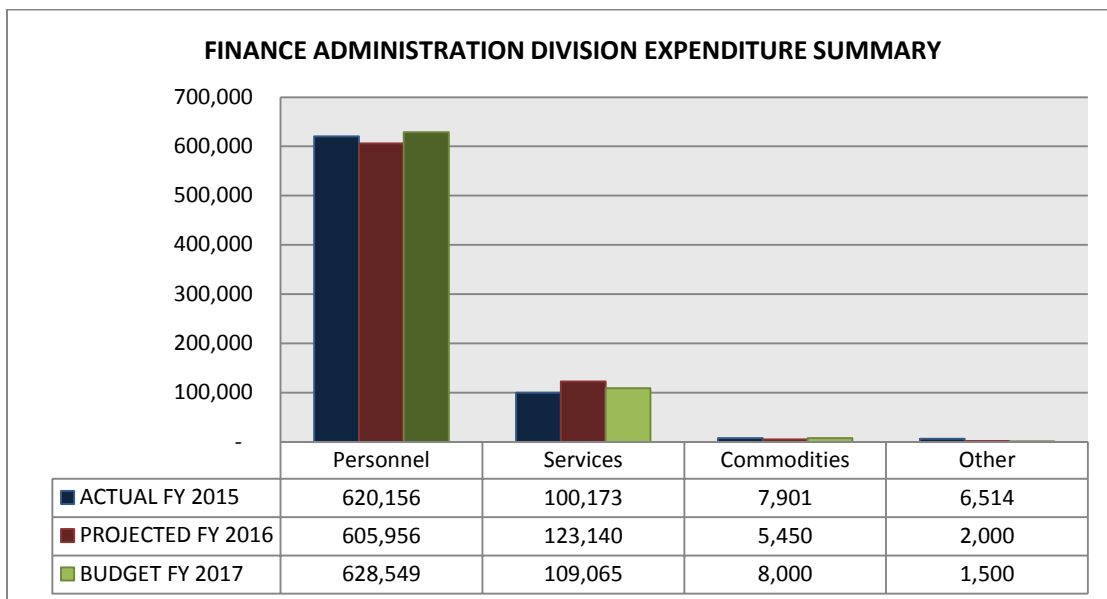
- Village-wide accounting services;
- Payroll and payroll tax administration;
- Accounts payable and 1099 services;
- Cash receipts and cash management;
- Benefits administration;
- Liability claims coordination;
- Workplace safety coordination;
- Utility billing service;
- Miscellaneous receivable collection;
- Collection service; and
- Administrative and technical support to the Glencoe Golf Club and the Glencoe Public Library.

Other responsibilities include:

- Coordination of the annual audit process;
- Auditing internal functions of the Village;
- Managing the finances for the Police and Firefighter Pension;
- Preparing monthly reports for both the Village and the Glencoe Golf Club;
- Preparing the Long Range Plan;
- Preparing the annual budget;
- Preparing the Comprehensive Annual Financial Report (CAFR);
- Preparing the Popular Annual Financial Report (PAFR); and
- Maintain revenue trend information.

Expenditure Summary:

The Finance Administration Division Fiscal Year 2017 Budget is **\$747,114**. Below is the review of expenditures for the Administration Division.



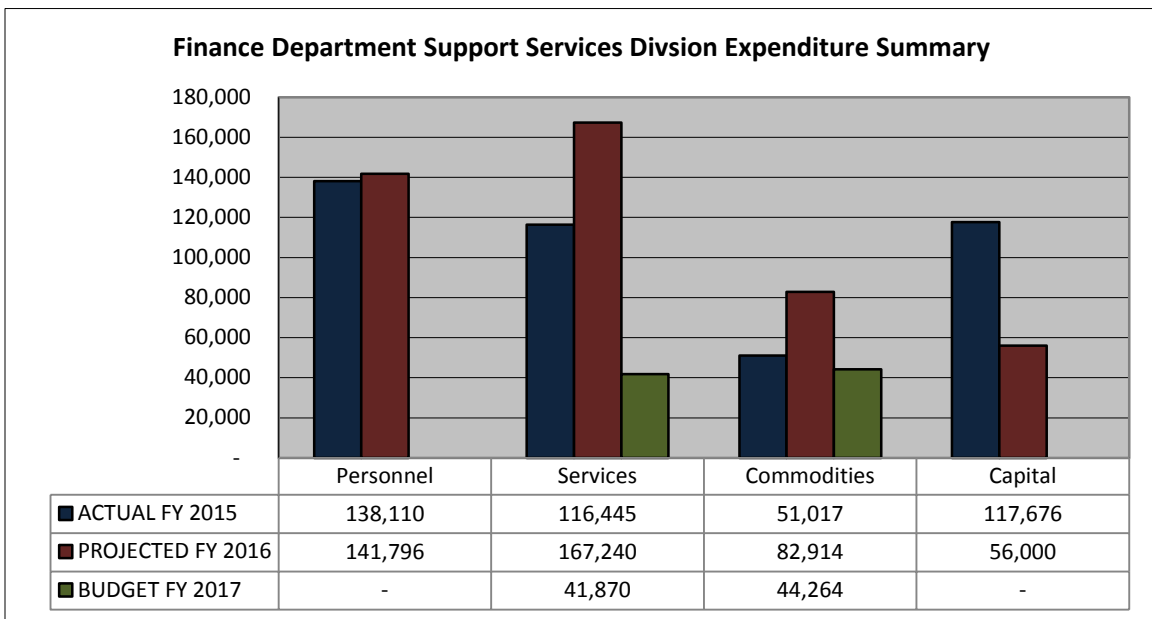
SUPPORT SERVICES DIVISION

The Support Services Division in the past provided support for technology used throughout the organization. Information Technology Division has been allocated to the Village Manager’s Budget in Fiscal Year 2017. The Support Services Division in the Finance Department provides miscellaneous support throughout the organization, which includes:

- Banking Fees;
- Vehicle and Animal License Supplies & Mailing;
- Alarm Permit Mailing
- Parking Permit Decals;
- Supplies for mail machine; and
- Fuel expenses for the Park District & School District (reimbursable).

Expenditure Summary:

The Support Services Division Fiscal Year 2017 Budget is **\$86,134**. Below is the review of expenditures for the Support Services Division.



Support Services Account Class Description:

- Personnel: Salaries, Employee Benefits and Pension Cost
- Services: Employment Expense and Professional Services
- Commodities: Equipment, Supplies and Vehicle Operating Expense
- Capital: Capital Equipment

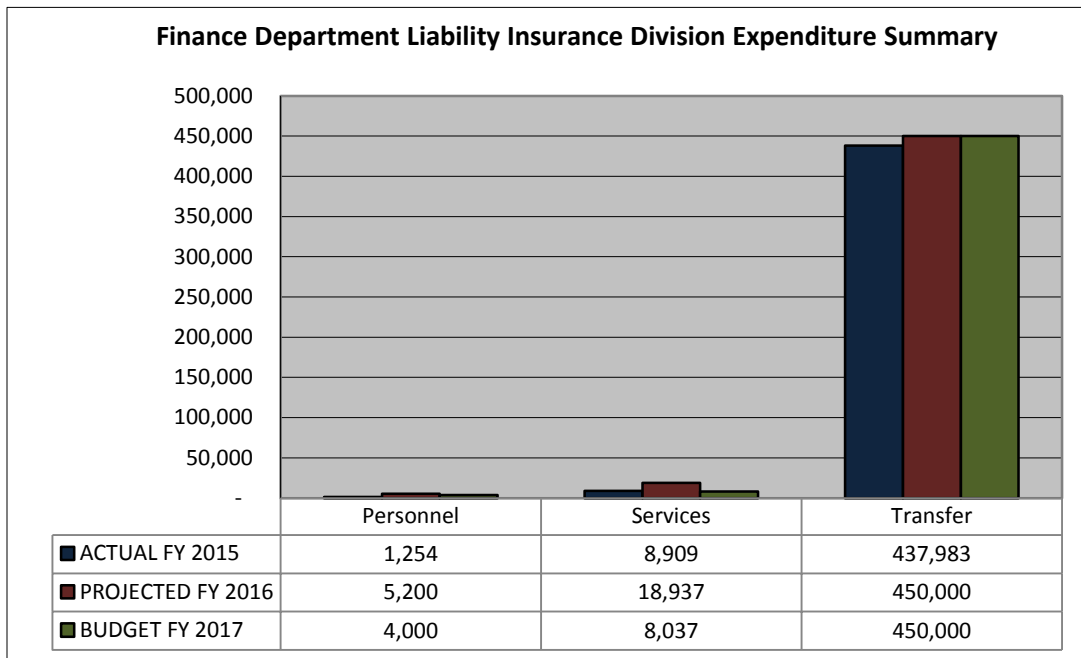
LIABILITY INSURANCE (RISK MANAGEMENT) DIVISION

The Liability Insurance Division of the Finance Department funds premiums for the Village’s participation in the Intergovernmental Risk Management Agency (IRMA). This division also funds deductible losses related to claims and claim cost of unemployment insurance.

The Liability Insurance Division reflects the cost of a portion of the Village’s contribution to IRMA. During Fiscal Year 2013 the contribution formula was modified to assign cost of contribution to departments on a percentage of claims activity bases. The Public Safety Department, Public Works Department, Water Fund and Golf Club now pay nearly the entire annual contribution. Those funds also pay their own deductible losses. IRMA allows deductible levels between \$2,500 and \$250,000. Since January 2011, the Village is at a \$100,000 deductible and will remain at that level for 2016.

Also, included in this division is the interfund transfer up to \$450,000 from the General Fund to the Garbage Fund.

The Liability Insurance (Risk Management Division Budget is **\$462,037**. Below is a review of expenditures for this Division.



Liability Insurance Account Class Description:

- Personnel: Unemployment Insurance
- Services: Risk Management
- Transfer: Interfund Expense (transfer to Garbage Fund)

GOALS & OBJECTIVES:

FISCAL YEAR 2016 ACCOMPLISHMENTS:

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2016 with results as follows:

1. Amended Chapter 6 entitled Animals and Fowl, Chapter 9A entitled Burglar and Fire Alarms, and Chapter 23 entitled Motor Vehicles and Traffic. This eliminated one 1,400 piece mailing by adding the alarm permit renewal to the vehicle and pet license form, allowed the use of the application form as a substitute for notices that would normally require a separate mailing, and formalized the fee structure;
2. Completed implementation of a new Innoprise Payroll software and moved to bi-weekly payroll;
3. Completed implementation of Time and Attendance;
4. In process of implementing an online resource for resident account management using Innoprise Citizen Access;
5. Received 29th annual Government Finance Officers Association (GFOA) award for excellence in financial reporting for the Fiscal Year 2014 CAFR;
6. Received 6th annual GFOA award for the Fiscal Year 2014 Popular Annual Financial Report; and
7. Received annual GFOA Distinguished Budget Award for Fiscal Year 2015 Budget.

FISCAL YEAR 2017 GOALS:

In addition to the initiatives outlined in the Strategic Work Plan, the Finance Department will endeavor to complete the following goals as well in Fiscal Year 2017.

Goals:	Anticipated Completion:
Finalize the online resource for resident utility billing, account management using Innoprise Citizen Access.	1 st Quarter
Utilize GIS Business Intelligence to increase access to enterprise system information (services provided and amount due).	1 st Quarter
Interface Cash Receipts to Public Safety Ticket Trak Software.	1 st Quarter
Golf POS interface to Innoprise general ledger.	1 st Quarter
Complete implementation of an online resource for businesses account management using Innoprise Citizen Access and Community Development.	2 nd Quarter

CAD interface to Alarm Billing	2 nd Quarter
Consider enhancing Village collection procedure by using State of Illinois to collect unpaid debts and utilizing the quarterly utility bill.	2 nd Quarter
Consider strategies to increase electronic auto pay of utility bills (ACH) and reduce credit card and lockbox payment.	Ongoing objective
Increase participating in vendor electronic payment program further reducing postage and administrative cost associated with accounts payable.	Ongoing objective
Maintain quality of annual budget, CAFR and PAFR at GFOA award-winning levels.	Ongoing objective
Conduct annual Finance Committee Meeting with Village Actuary.	Ongoing objective

STRATEGIC PRIORITIES

Village Board approved a 3-year Strategic Work Plan in October 2014. Six **Strategic Priorities** – **Financial Sustainability, Commercial Vitality, Infrastructure Replacement, Operational Effectiveness, Organizational Development, and Community Engagement** were developed by the Village Board as the basis for this plan; numerous projects, with responsibility across all operating departments and administered by the Village Manager’s Office, are planned for the coming Fiscal Year.



The Department will be involved in the following Strategic Priorities in Fiscal Year 2016.

Financial Stability

- Increase effectiveness of Budget Document in presenting priorities.
- Create financial decision making framework
- Analyze options for increasing local revenue.

Commercial Vitality

- Develop a downtown promotion strategy.

Infrastructure Replacement

- Define elements of an organization-wide energy efficiency policy/program.
- Recommend budget requirements to fund implementing energy efficiency programs.

Operational Effectiveness

- Establish service level baselines.
- Develop plan to streamline finance billing and process for vehicle licenses, alarm billing and other permits. Develop plan to reduce hand entry of billing and payment data.
- Review process for preparing payroll and time entry, including review of outsourcing opportunities.
- Redefine the role of the IT Committee to focus on identifying “best practices” and innovative methods of service delivery and operational effectiveness through the use of technology.

- Evaluate existing Enterprise Resource Planning (ERP) software; research alternative ERP software provider. Determine which is best to implement “best practice” and technology-driven improvements to service delivery and operational effectiveness.
- Present a report to the Village Board on technology improvements and recommendations for implementation.
- Update 5 year technology plan to incorporate findings of ERP research; develop a plan for full implementation of recommended technology.
- Determine appropriate staffing levels for IT support.

Organizational Development

- Centralize the human resources function within the Village Manager’s Office.
- Establish a Leadership Development Program.
- Create an Enterprise-Wide Training and Development Program.

Community Engagement

- Develop new website with enhanced functionality.



DEPARTMENT OF PUBLIC SAFETY

The Office of the Director of Public Safety is responsible for providing overall management, direction, control, and administration of all Department of Public Safety operational components. Command Staff members provide leadership and coordination of activities amongst all operational divisions and support service departments, including development of the annual budget, policies related to financial and personal management, and operational policies, procedures, goals, and objectives.

The Department of Public Safety is comprised of three Divisions.

1. Police Service Division:

The Police Service Division provides law enforcement services to the community through the following activities:

- Random and Selected Patrol;
- Criminal Investigation;
- Criminal Apprehension;
- Identification and Recovery of Evidence;
- Public Education; and
- Community Services.

The Police Service Division enforces criminal and traffic laws on the federal, state, and local levels; this includes the protection of persons and property. These functions encompass specific areas, such as uniformed patrol and traffic enforcement, criminal investigations, public education, youth services, and specialized assignments.

2. Fire Service Division:

The Fire Service Division of the Department of Public Safety has the responsibility to:

- Respond, Attack, Confine, and Extinguish fires with a minimal loss of life and property;
- Respond to and control hazardous material situations;
- Provide Dive/Boat rescue and recovery;
- Provide vehicle extrication and life safety services;
- Provide confined space, trench rescue, and high angle rescue services coordinated with the MABAS Division #3 Technical Rescue Team; and
- Fire/arson investigation services.

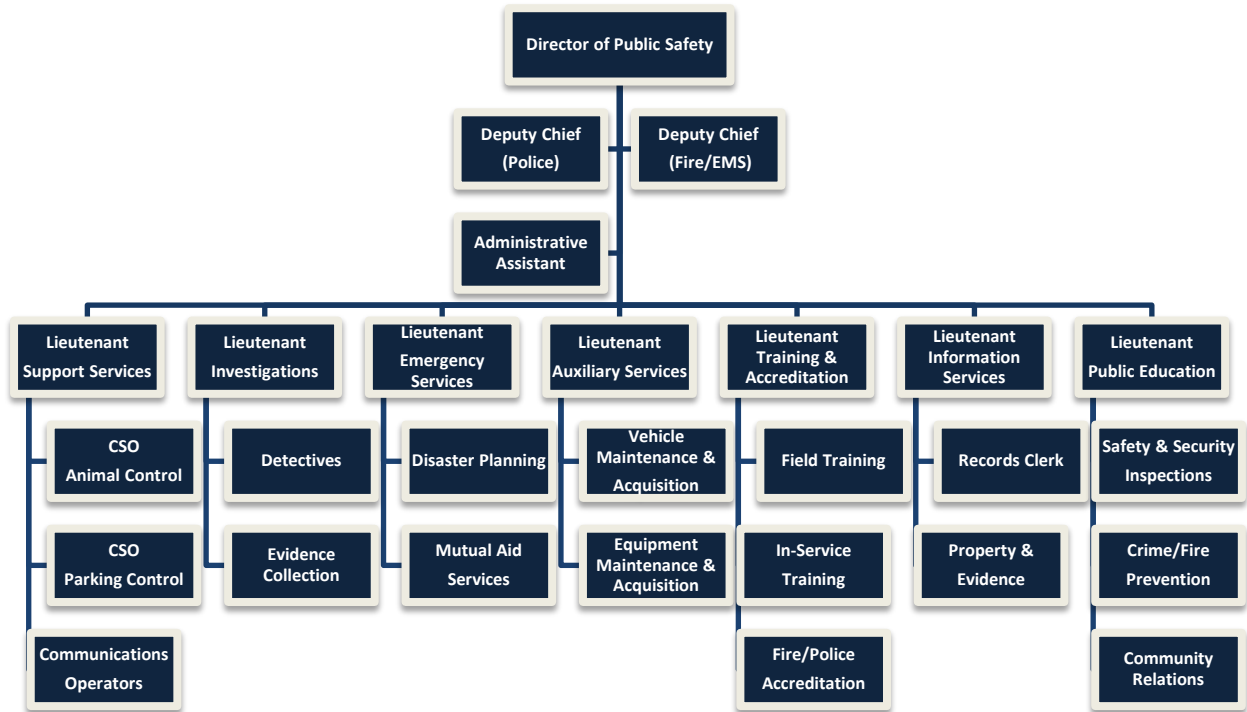
The Fire Service Division utilizes fire inspection, prevention, and education programs in order to reduce the incidence of fire within the community. These proactive programs focus on fire prevention activities through surveys and inspections in order to reduce fire safety concerns throughout the community.

3. Emergency Medical Service (EMS) Division:

The EMS Division of the Department of Public Safety provides Advanced Life Support (ALS) and Basic Life Support (BLS) emergency medical services. EMT - Paramedics are tasked with stabilizing the condition of sick or injured persons, ensuring safe transport to medical facilities, and minimizing the effects of trauma or illness. The EMS Division also provides public education programs in an effort to increase first-aid awareness throughout the Village.

DEPARTMENT STRUCTURE / STAFFING SUMMARY

ORGANIZATIONAL CHART:



STAFFING SUMMARY:

The Department of Public Safety sworn officer staffing level was increased from 33 to 36 in FY 2016. The increase included two new Public Safety Officers and the reinstatement of one Deputy Chief.

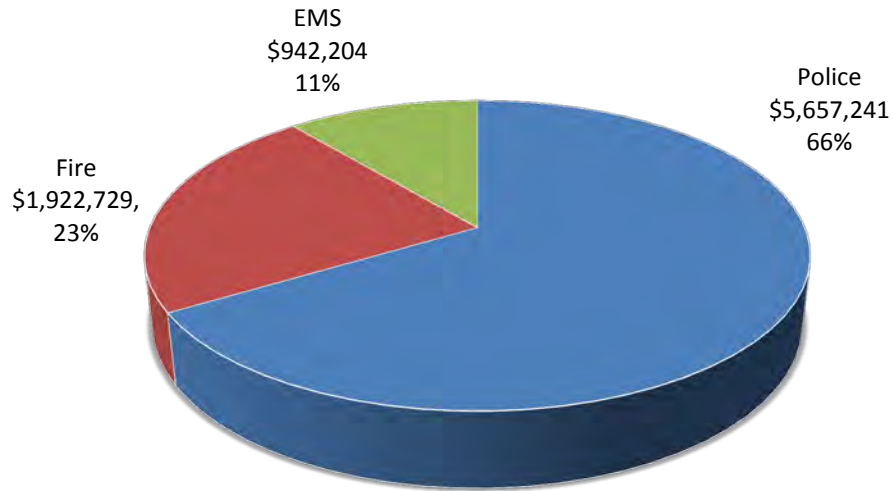
Below is a chart illustrating authorized positions for FY 2017:

AUTHORIZED FULL-TIME POSITIONS							
POSITION TITLE:	FY 2015	FY 2016	FY 2017	POSITION TITLE:	FY 2015	FY 2016	FY 2017
Director of Public Safety	1	1	1	Communications Operator	5	5	5
Deputy Chief	1	2	2	Community Service Officer	2	2	2
Lieutenant	7	7	7	Administrative Assistant	1	1	1
Officer	24	26	26	Records Clerk	1	1	1
TOTAL:					42	45	45

BUDGET EXPENDITURE SUMMARY

Expenditures of the Public Safety Department include the Police Service Division, Fire Service Division and EMS Division. The total budget for the Public Safety Department is **\$8,522,174**.

FISCAL YEAR 2017 EXPENDITURES



	Police	Fire	EMS	Total	Prior Fiscal Year's Budget	% Change from FY16
PERSONNEL	4,962,563	1,665,994	878,734	7,507,291	7,489,524	0.24%
SERVICES	384,195	106,185	40,470	530,850	490,237	8.28%
COMMODITIES	191,983	136,200	23,000	351,183	403,448	-12.95%
SUB-TOTAL	5,538,741	1,908,379	942,204	8,389,324	8,383,209	0.07%
DEBT SERVICE	-	-	-	-	-	
CAPITAL	118,500	-	-	118,500	123,000	-3.66%
SUB-TOTAL	118,500	-	-	118,500	123,000	-3.66%
OTHER	-	14,350	-	14,350	21,850	-34.32%
COMBINED TOTAL	5,657,241	1,922,729	942,204	8,522,174	8,528,059	-0.07%
TRANSFERS OUT	-	-	-	-	-	n/a
DIVISION TOTAL	5,657,241	1,922,729	942,204	8,522,174	8,528,059	-0.07%

PUBLIC SAFETY DEPARTMENT | EXPENDITURES

Police/Fire/Paramedic

Fund: General

Account:	Account Title:	Proposed FY 2017 Budget	Projected FY 2016 Budget	Approved FY 2016 Budget	% Change
42110	Salaries Regular	4,185,974.00	4,083,815.00	4,244,966.00	-1.4%
42210	Salaries - Temporary	49,000.00	47,732.00	49,000.00	0.0%
42310	Overtime	648,000.00	694,400.00	530,000.00	18.2%
42320	Special Detail Overtime	42,960.00	39,160.00	42,951.00	0.0%
	Salaries:	4,925,934.00	4,865,107.00	4,866,917.00	1.2%
42112	Performance Pay	33,251.00	0.00	0.00	100.0%
42114	Paramedic Pay	30,000.00	0.00	0.00	100.0%
42116	Longevity Bonus	75,575.00	0.00	0.00	100.0%
42118	Safety Pay	4,951.00	0.00	0.00	100.0%
42120	RHS Pay	26,200.00	24,359.94	31,509.00	-20.3%
42122	Insurance Opt Out	7,552.00	0.00	0.00	100.0%
42124	Other Compensation	1,253.00	0.00	0.00	100.0%
42126	Clothing Allowance	26,400.00	0.00	0.00	100.0%
42610	Employee Benefits	740,925.00	683,800.00	719,345.00	2.9%
42615	PSEBA Benefits	37,301.00	36,215.00	36,215.00	2.9%
46105	Pension Cost - Fire	44,200.00	80,197.00	93,408.00	-111.3%
46110	Pension Cost - Police	1,358,456.00	1,562,863.00	1,562,863.00	-15.0%
46115	Social Security Admin.	46,936.00	41,685.00	42,874.00	8.7%
46120	Medicare Only Contrib.	64,124.00	62,540.00	60,039.00	6.4%
46125	IMRF	84,233.00	76,354.00	76,354.00	9.4%
	Fringe Benefits:	2,581,357.00	2,568,013.94	2,622,607.00	-1.6%
51105	Building Maintenance	8,500.00	0.00	0.00	100.0%
51140	Office Equipment Maintenance	7,940.00	7,886.00	7,940.00	0.0%
51145	Radio Equipment Maintenance	62,550.00	56,750.00	58,550.00	6.4%
51160	Safety Equipment Testing	19,320.00	20,750.00	21,870.00	-13.2%
52130	Public Safety Services	56,165.00	46,050.00	54,360.00	3.2%
52140	Crisis Social Worker Service	38,525.00	38,525.00	38,525.00	0.0%
52185	Animal Control	7,500.00	4,000.00	4,000.00	46.7%
52200	Postage	1,500.00	2,000.00	2,600.00	-73.3%
52205	Telecom/Internet Service	59,402.00	59,320.00	59,320.00	0.1%
53165	Public Education	16,625.00	5,000.00	11,050.00	33.5%
55105	Memberships/Dues	4,490.00	4,335.00	4,335.00	3.5%
55110	In-Service Training	107,841.00	72,095.00	87,195.00	19.1%
55115	Annual Medical Exams	22,250.00	22,250.00	22,250.00	0.0%
56105	Public Liability Insurance	78,242.00	78,242.00	78,242.00	0.0%
56110	Insurance Deductibles	40,000.00	40,000.00	40,000.00	0.0%
	Services:	530,850.00	457,203.00	490,237.00	7.7%
61135	Parking Program	6,950.00	7,000.00	8,300.00	-19.4%
61155	Supplies	8,000.00	8,000.00	8,000.00	0.0%

Account:	Account Title:	Proposed FY 2017 Budget	Projected FY 2016 Budget	Approved FY 2016 Budget	% Change
61170	Office Supplies	12,850.00	11,000.00	12,945.00	-0.7%
61175	Public Safety Supplies	44,675.10	49,500.00	56,100.00	-25.6%
61187	Vehicle Gas-Oil-Grease	68,000.00	70,000.00	70,000.00	-2.9%
62105	Misc Computer Equipment	9,000.00	20,800.00	23,800.00	-164.4%
62115	Misc. Computer Software	16,133.00	10,698.00	10,403.00	35.5%
62130	Misc. Equipment	69,875.00	60,250.00	85,000.00	-21.6%
64105	Uniforms/Work Clothing	55,200.00	66,900.00	68,400.00	-23.9%
66105	Vehicle Operating Expense	60,500.00	60,500.00	60,500.00	0.0%
	Commodities:	351,183.10	364,648.00	403,448.00	-14.9%
82150	Fire Equipment	24,000.00	0.00	0.00	100.0%
82160	Office Equipment	27,500.00	0.00	23,000.00	16.4%
82170	Paramedic Equipment	0.00	0.00	0.00	n/a
83105	Vehicles	67,000.00	100,000.00	100,000.00	-49.3%
	Capital:	118,500.00	100,000.00	123,000.00	-3.8%
82125	Emergency Service Disaster Agency	14,350.00	15,000.00	21,850.00	-52.3%
	Other Expense:	14,350.00	15,000.00	21,850.00	-52.3%
	TOTAL PUBLIC SAFETY DEPARTMENT:	8,522,174.10	8,369,971.94	8,528,059.00	-0.1%

POLICE SERVICE DIVISION

The Police Service Division includes both uniformed patrol officers and detectives. The patrol division operates 24 hours per day, 365 days per year. Patrol shifts are 12 hours in length - dayshift and nightshift. The patrol shifts are broken down into four platoons to ensure proper daily manpower allocation; each platoon consists of one lieutenant and three officers. Plain-clothes detectives work varied shifts, depending on their assignments and crime patterns. Two full-time detectives supplement and support the patrol division.



The patrol shifts are responsible for providing all aspects of law enforcement in the Village. Officers utilize marked patrol vehicles to provide proactive and preventive patrols, traffic enforcement and accident investigations, preliminary criminal investigations, emergency response, and response to citizen calls for service. Specially trained patrol officers also provide specialized services, such as: evidence identification and collection, elderly services, juvenile crimes specialist, school liaison officer, and field training officer.

The Criminal Investigations Division (CID) is responsible for the investigation of criminal incidents, including crimes against persons and property, particularly those that are complex in nature and require extensive follow-up. Their mission is to identify, arrest, and prosecute criminal offenders and recover stolen property where applicable. A typical investigation would include the following elements: Detectives review crime reports; identify and apply appropriate law violations; interview victims and witnesses; gather evidence; identify, locate, and arrest suspects and offenders; prepare investigative summaries and criminal complaints; coordinate with prosecutors; and prepare case files for court proceedings. The detective division also conducts all pre-employment background investigations for sworn officers and support personnel of the Department.

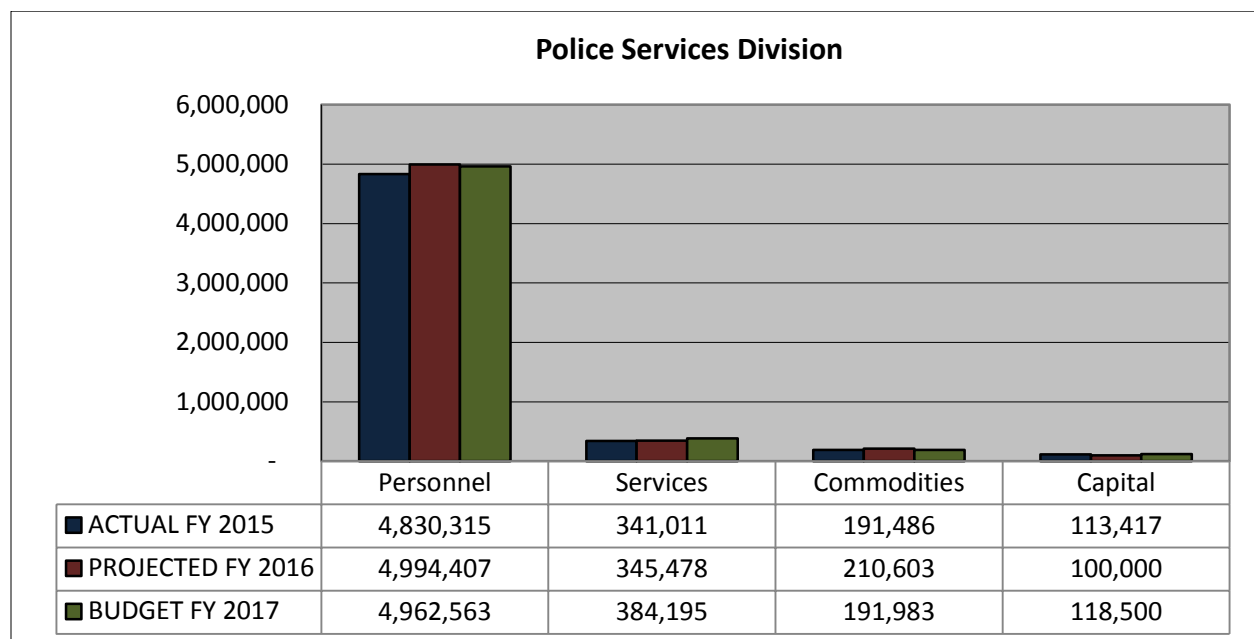
The Department participates in regional special teams. The Northern Illinois Police Alarm System (NIPAS) was created in 1983 to ensure effective police mutual aid in times of natural disasters; the system serves the law enforcement agencies of 93 cities, villages, and towns in five counties. The NIPAS principle is to allow member agencies to pool resources, retain local control, and reduce costs through sharing specialized equipment and personnel; member agencies may request assistance for any situation its command staff believes the agency cannot handle with its own resources. NIPAS also provides two specialized programs - a special tactical squad known as the Emergency Services Team and a special crowd control team known as the Mobile Field Force. Member agencies can deploy the Emergency Services Team for hostage/barricade incidents, high-risk warrant service, major crime scene searches, search and rescue missions, dignitary protection, and similar tactical incidents. The Mobile Field Force may be deployed for civil disturbances, union conflicts, public demonstrations, and other events involving large or disorderly crowds requiring specialized police response. The Department has two officers assigned to NIPAS - one on the Emergency Services Team and one on the Mobile Field Force.

The Department is also a member of the North Regional Major Crimes Task Force (NORTAF). NORTAF was established in 1997 to serve as a standing mutual aid "Task Force" to investigate major crimes, including homicides and non-parental kidnappings, occurring in 13 member communities.

NORTAF is dedicated to rapid response and thorough, professional investigations, with the goal of collecting evidence, identifying and arresting suspects, filing appropriate charges, and successfully prosecuting violent offenders. Since inception, NORTAF has successfully investigated over 100 cases. In recent years, NORTAF has expanded to include a Burglary unit and a Major Crash unit. Both of these units have enjoyed similar success, clearing large scale burglary patterns and successful investigations related to fatal traffic crashes. The Department has two officers assigned to NORTAF - one on the Major Crimes Team and one on the Burglary Team.

Expenditures:

The Public Safety Police Service Division Fiscal Year 2017 Budget is \$5,476,229. Below is the review of expenditures for the Police Service Division.



Police Service Division Account Class Description:

- Personnel: Salaries, Employee Benefits and Pension Cost
- Services: Maintenance & repairs, service fees, professional services, training, risk management, membership dues, and training cost
- Commodities: Supplies, equipment and vehicle operating expense
- Capital: Capital equipment

FIRE SERVICE DIVISION

The Fire Service Division operates 24 hours per day, 365 days per year. Fire shifts are 24 hours in length, 7 am to 7 am the following day followed by two days off. There are three standard fire shifts; each is manned by a Lieutenant and three firefighters; the firefighting team roles consist of one Driver/Pump Engineer and two officers that serve as firefighter/paramedics. Supplemental manpower is provided by a cadre of Paid-On-Call (POC) firefighters and patrol shift personnel. The POC firefighters are used to supplement staffing during prolonged fire response, for short-term coverage during medical emergency responses, and special events.



Fire personnel respond to all fire and emergency service related calls throughout the Village and surrounding communities. Fire related calls include: vehicle, brush, and structure fires. Emergency service calls include emergency medical calls, motor vehicle accidents involving injuries or entrapment, search and rescue, utility outages, natural gas leaks, storm and flood issues, and odor and smoke investigations. Many fire service calls are initiated through a variety of alarms – fire, smoke, carbon monoxide, and water flow. Fire shift personnel are responsible for and are trained to deal with a wide variety of calls, as indicated above.

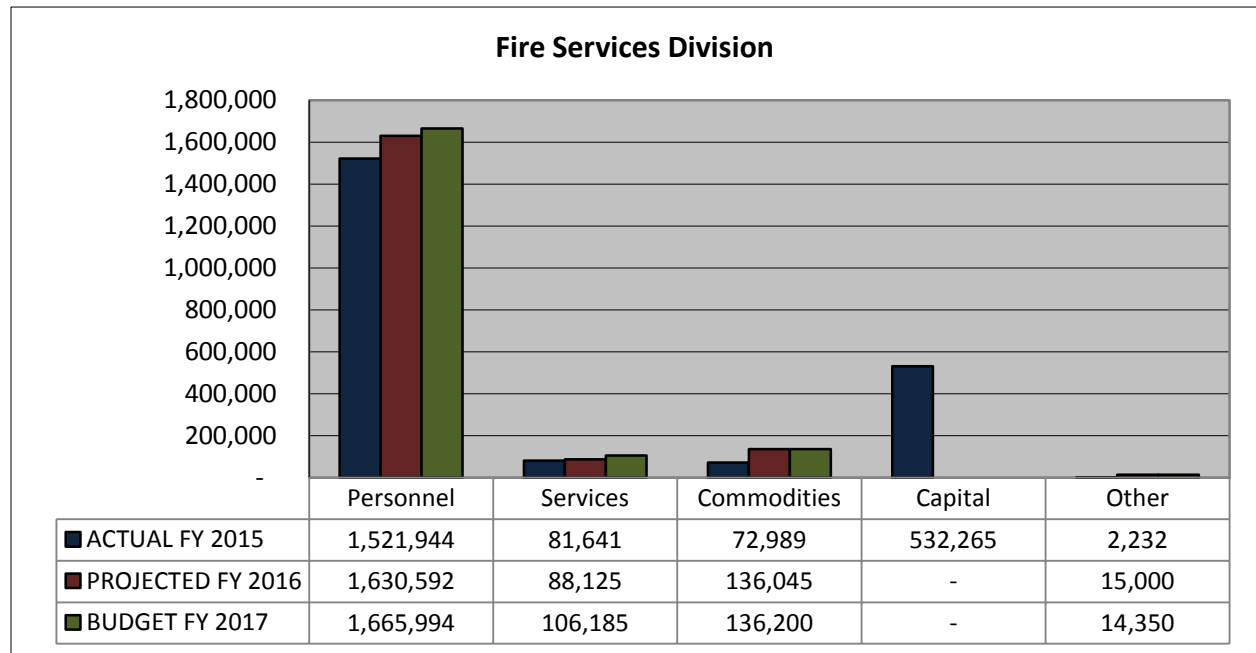
In addition to basic requirements as a firefighter, there are also a variety of specialized assignments within the Fire Service Division. These assignments include: Boat Operator, Environmental Investigator, Underwater Diver, Fire Apparatus Engineer, Fire/Arson Investigator, Fire Prevention/Inspector, Hazardous Materials, Technical Rescue, and EMT/Paramedic. These specialized assignments require additional training and certification; these skills are necessary to ensure the Department is equipped to serve the needs of the community in all aspects of emergency services.

Due to the complexity and manpower required to properly respond to major disasters, the Department maintains formalized cooperative relationships with outside agencies and municipalities. The Department participates in "automatic aid" agreements with neighboring communities. These agreements utilize automatic first response where the closest stations respond when an incident occurs in a neighboring community. These automatic aid responses ignore geo-political boundaries between communities in the best interest of citizen service and cost effectiveness.

The Mutual Aid Box Alarm System (MABAS) in partnership with Illinois Emergency Management Agency (IEMA) have established a statewide, non-discriminatory mutual aid response system for fire, EMS and specialized incident operational teams. The MABAS system was established to provide a swift, standardized, and effective method of mutual aid assistance for extra alarm fires and mass casualty incidents. The MABAS system allows departments to serve citizens in ways far beyond MABAS's original intent. MABAS shares cost-effective specialized teams for hazardous material spill control, underwater rescue and recovery, and specialized cave-in or high-angle rescues. Additional activities of MABAS include cost-effective joint purchasing among communities for fire trucks, engines, ambulances, tools, hose, and equipment. An additional element of MABAS is certified fire investigators which can be "packaged" as teams for larger incidents requiring complicated and time-consuming efforts for any single agency. The Department has eight officers assigned to MABAS Team Responses – four Boat Operators, two Divers, one Technical Rescue Technician, and one Hazardous Materials Supervisor.

Expenditures:

The Public Safety Fire Service Division Fiscal Year 2017 Budget is \$2,211,071. Below is the review of expenditures for the Fire Services Division.



Fire Service Division Account Class Description:

- Personnel: Salaries, Employee Benefits and Pension Cost.
- Services: Maintenance & repairs, service fees, professional services, training, risk management, membership dues, and training cost
- Commodities: Supplies, equipment, vehicle operating expense and uniforms
- Capital: Capital equipment and vehicles
- Other: Professional Services

EMERGENCY MEDICAL SERVICE DIVISION

The EMS Division is an operational component of the Fire Service Division. Paramedic officers serve as paramedics during medical emergency response; they serve as firefighters during fire response. Often, they are required to fulfill both roles during complicated or major incidents. State of Illinois and Hospital System certification is required of all officers serving in the paramedic capacity. Initial paramedic training and certification is a nine month process, including classroom instruction, practical exercises, field experience, and written and practical examinations. In addition, paramedic officers are required to maintain their certifications through annual continuing education programs and examinations.

Specific paramedic duties include responding and treating injured and ill patients. Paramedics focus on minimizing the effects of trauma and illness by stabilizing the condition of sick or injured persons, coordinating treatment protocols with destination hospital staff, and ensuring safe transport to medical facilities if necessary.

As indicated above, paramedic officers assigned to the fire shifts respond with fire service officers to all fire and emergency service related calls throughout the Village. In addition, paramedic officers may be assigned to police shifts. In those instances where emergency medical services are required, paramedics on patrol can often provide immediate response and medical care until the assigned paramedic crew arrives at the scene.

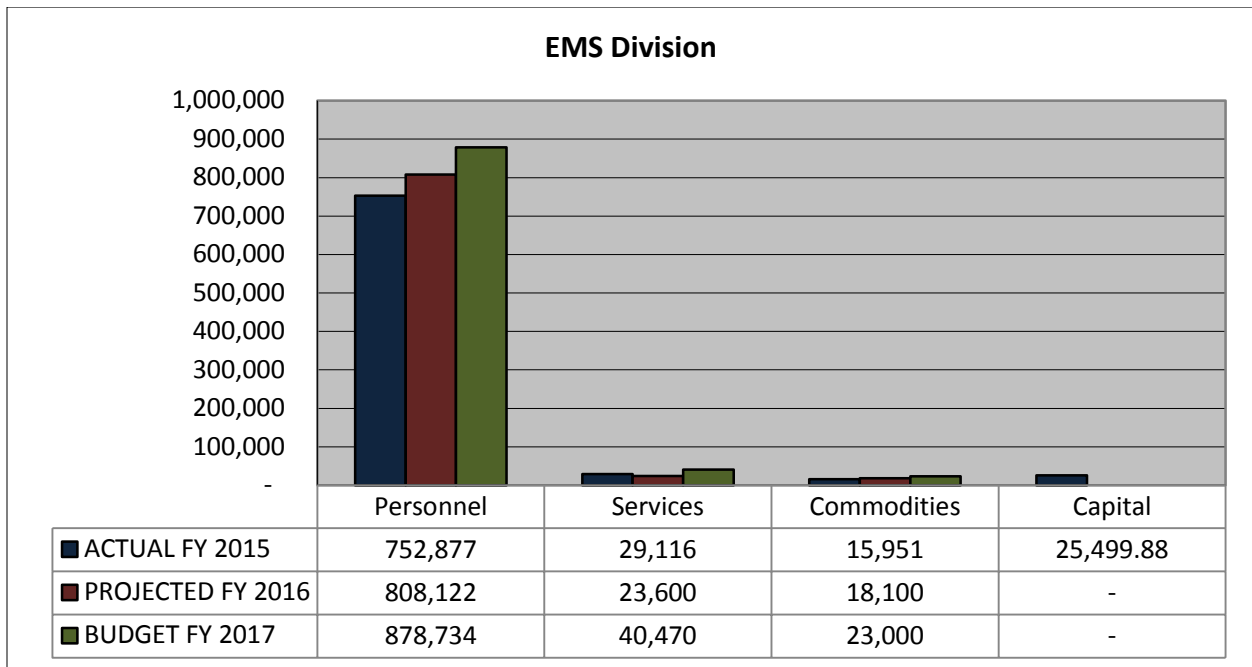
In furtherance of the Department's commitment to the NIPAS Emergency Services Team, the officer assigned as described above is also a certified paramedic. In addition to his regular NIPAS duties, he serves as a Tactical Emergency Medical Services paramedic to assist with medical emergencies that arise during NIPAS training and activations.

Public Safety Model:

While the Department of Public Safety is comprised of three separate operational divisions, there are not three separate groups of employees. The unique nature of the public safety model eliminates the need for separate work forces amongst police, fire, and emergency medical services. Glencoe Public Safety Officers are specially trained and certified to provide police, fire, and emergency medical services. Officers provide services related to all three components, often during the same shift, regardless of primary duty assignment. While this model is extremely unique, it has proven to work for Glencoe. This level of efficiency allows the Village to provide a high level of emergency services to the community at a reduced cost when compared to municipalities utilizing traditional, separate police, fire, and emergency medical components requiring relatively higher staffing levels.

Expenditures:

The Public Safety EMS Service Division Fiscal Year 2017 Budget is \$823,444. Below is the review of expenditures for the Paramedic Services Division.



EMS Service Division Account Class Description:

- Personnel: Salaries, Employee Benefits and Pension Cost
- Services: Maintenance & repairs, service fees, training and membership dues
- Commodities: Supplies, vehicle operating expense and uniforms
- Capital: Capital equipment and vehicles

GOALS & OBJECTIVES:

FISCAL YEAR 2016 ACCOMPLISHMENTS:

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2016 with results as follows:

1. Hired three Public Safety Officers and promoted one Lieutenant to fill open positions and maintain staffing levels;
2. Maintained police accreditation through the Commission on Accreditation for Law Enforcement Agencies, the Department's 7th consecutive award since 1994;
3. Continued to work within the terms of the Department's first collective bargaining agreement with Public Safety Officers;
4. Continued pursuing grant opportunities to supplement department needs;
5. Completed the bid process and installation of the Enhanced 9-1-1 System; the system was purchased with Emergency Telephone System Board funds specific to that purpose;
6. Took delivery of a replacement Fire Engine/Pumper as per the FY 2015 Capital Plan; the contract was awarded and the new EONE Engine was delivered in September 2015, replacing a 1981 American LaFrance Engine;
7. Incorporated the Village of Glencoe All Hazards Emergency Operations Plan, coordinated through the Cook County Department of Homeland Security (DHS);
8. Improved communication with the community through enhancements to the Glencoe Connect community alert paging system as well as topical Press Releases and Village website postings;
9. Re-established liaison with Family Service of Glencoe and School District 35, through periodic meetings and shared training opportunities;
10. Reviewed and updated the Rules and Regulations of the Public Safety Commission;
11. Collaborated with area Fire departments to update our community MABAS Division #3 Fire response grid maps and Fire/EMS response Box Cards.;
12. Prepared and presented a Personnel Report highlighting the need to maintain approved staffing levels as approved by Village Board; and
13. Enhanced department training and administrative functions through comprehensive schedule analysis, personnel coverage, and daily task and assignment postings.

FISCAL YEAR 2017 GOALS:

In addition to the initiatives outlined in the Strategic Work Plan, the Public Safety Department will endeavor to complete the following goals as well in Fiscal Year 2017.

Goals	Anticipated Completion:
Provide the highest level of law enforcement, focusing on crime prevention and community service, while protecting the constitutional rights of every citizen.	Ongoing objective
Provide the highest levels of fire prevention, fire suppression and emergency medical services to protect lives and property in the community.	Ongoing objective
Continued participation in regional law enforcement mutual aid systems (NORPAC, NORCOM, NORTAF, NIPAS).	Ongoing objective
Refine shared resources and fire responses with neighboring fire departments through the Mutual Aid Box Alarm System (MABAS).	Ongoing objective
Heighten commitment to Public Education programs, focusing on enhanced public safety initiatives.	Ongoing objective
Fulfill and maintain approved staffing levels, to include a sufficient number of licensed Paramedics and Emergency Medical Technicians.	Ongoing objective
Continue to refine and update the Village All Hazards (Emergency Disaster) Plan.	Ongoing objective
Maintain professional standards for all staff members – training focused on specialized assignments and certifications, following a formal Career Development Program.	Ongoing objective
Coordinate activities with all Village Departments to accomplish established Strategic Priorities.	Ongoing objective
Effectively manage expenditures within budget and capital plan parameters.	Ongoing objective
Continue to pursue Police & Fire accreditation.	Ongoing objective
Explore emergency dispatch center consolidation opportunities - due to State of Illinois mandate – with neighboring partner municipalities.	Ongoing objective
Survey emergency radio communications options – due to Federal mandate and existing infrastructure needs – with partner agencies.	Ongoing objective

STRATEGIC PRIORITIES

Village Board approved a 3-year Strategic Work Plan in October 2014. Six **Strategic Priorities** – **Financial Sustainability, Commercial Vitality, Infrastructure Replacement, Operational Effectiveness, Organizational Development, and Community Engagement** were developed by the Village Board as the basis for this plan; numerous projects, with responsibility across all operating departments and administered by the Village Manager’s Office, are planned for the coming Fiscal Year.



The Department will be involved in the following Strategic Priorities in Fiscal Year 2017.

Financial Stability

- Enhance presentation of long-range financial plan and capital improvement plan documentation.
- Present recommended budget document with integrated strategic priorities and greater expense/revenue detail.
- Develop a template to be used to define operating costs of all departmental functions for FY 17 budget process; prioritize list of services to evaluate further and increase data collection in FY 2017.
- Evaluate sufficiency of enhanced budget documents.
- Determine how to achieve other revenue growth (new or enhanced, rate increases, grant funding).
- Coordinate review of new revenue opportunities with review of opportunities to improve process efficiency.

Commercial Vitality

- Following approval of the Downtown Plan, continue to review and evaluate the Village’s parking regulations and enforcement in the Downtown.
- Maintain/expand quality and appeal of current downtown special events.
- Review business license process, building codes and Village regulations to identify impediments and to identify options for streamlining process.

Infrastructure Replacement

- Review and update 5 year capital equipment replacement program and 10 year capital project inventory, including funding projections and recommendations; reassess capital equipment replacement procedures/policies and develop a qualitative decision-making approach for the review of the Village's 10 year capital project inventory.
- Define elements of an organization-wide energy efficiency policy/program.

Operational Effectiveness

- Identify all major services by department; determine which Village services are core (absolute) or enhanced (optional).
- Present finding to the Board.
- Baseline services included within FY 17 budget process.
- Analyze opportunities to partner with other municipalities and Glencoe local governments.

Organizational Development

- Provide leadership/management training for first-line supervisors.
- Provide leadership/management opportunities for supervisors, including those outside of traditional job responsibilities.
- Ensure a work and training environment that allows for competitive internal promotions.
- Establish a list of certifications and/or specialized skills of all current positions; develop a plan to maintain all requirements for each.
- Review organization-wide training needs.
- Develop a career development plan for each employee in conjunction with the performance evaluation process.

Community Engagement

- Conduct comprehensive orientation to Village operations to Board and Commission members.



PUBLIC WORKS DEPARTMENT

The Public Works Department manages Village operations and the Village's infrastructure through routine maintenance, as well as through the design and construction of capital improvements. Key functions provided by the Public Works Department include: Administration, Planning, Zoning & Community Development, Engineering, Fleet Maintenance, Forestry, Municipal Buildings, Garbage & Recycling, Sewers, Streets, Bridges, Sidewalks, and Street Lighting.

The Public Works Department is comprised of Nine Divisions.

1. **Administration Division:** The Administration Division of the Public Works Department provides the resources necessary for:
 - Preparation of preliminary plans, engineering studies and surveys;
 - Preparation of specifications and costs estimates;
 - Supervision and inspection of public improvement installations;
 - Review of utility permits;
 - Review of subdivision plats and other land development proposals;
 - Coordinates for the provision and maintenance of our Village's infrastructure through planning, design and construction of capital improvements; and,
 - Provides ongoing and regular staff support to the Office of the Village Manager, Plan Commission, Zoning Commission, the Village President and the Board of Trustees for the review and consideration of all planning and development proposals within the Village of Glencoe.

2. **Sewer Division:** The Sewer Division provides the resources necessary for:
 - Inspection, Cleaning, Maintenance and Repair of 900 sanitary sewer manholes, 38.5 miles of gravity sanitary sewer main, 1.2 miles of sanitary sewer force main, and 8 sanitary sewer lift stations; and
 - Inspection, cleaning, maintenance and repair of 70 miles of storm sewer main and more than 1,200 storm sewer manholes and catch basins.

3. **Forestry Division:** The Forestry Division provides the resources necessary for:
 - Maintenance of the Village's public parkway trees;
 - Planting new & replacement trees in public parkways and other Village property;
 - Removal of dead or dying trees, including Dutch Elm and Emerald Ash Borer infested trees;
 - Providing information to residents on the care of both public and private trees;
 - Repairs and restoration of public parkways and other Village property; and
 - Managing and maintaining other public right-of-way areas: islands, medians & street ends.

4. **Municipal Building Division:** The Municipal Building Division provides the resources necessary for:
 - Routine and emergency maintenance of all building systems for the Village Hall;
 - Improvements to the Village Hall and Village Hall grounds;
 - Maintenance of Temple Court Parking Lot;
 - Maintenance of Green Bay Road bus shelters.

5. **Parking and Traffic Control:** The Parking and Traffic Control Division provides the resources necessary for:
 - Maintenance of Village controlled traffic signals;
 - Maintenance and installation of street name & traffic control signs; and
 - Maintenance and repair of the Metra Train Station Building & parking areas.

6. **Community Development Division:** The Community Development Division provides the resources necessary for:
 - Comprehensive inspection and plan review services to assure compliance with all applicable code & permit regulations;
 - Administration and enforcement of all applicable Village and Zoning Code ordinances; and
 - Administration of Village Handyman Assistance Program.

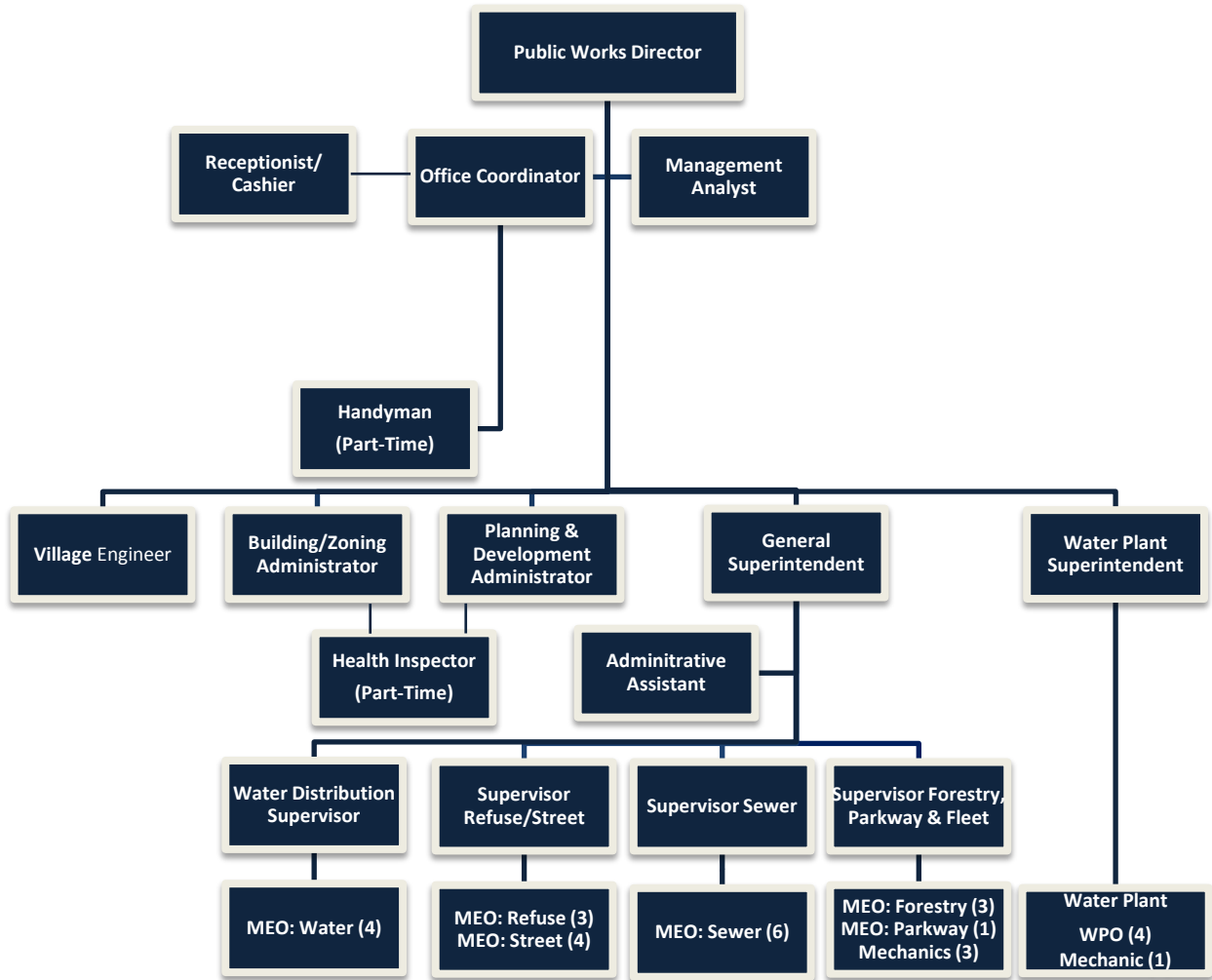
7. **Municipal Garage Division:** The Municipal Garage Division provides the resources necessary for:
 - Proper and timely maintenance and repair of all Village vehicles;
 - Proper and timely maintenance and repair of all Village equipment; and
 - Maintenance repair and improvements to the Public Works Garage Service Building.

8. **Streets, Sidewalks, and Bridge Division:** The Street, Sidewalk, and Bridge Division provide the resources necessary for:
 - Maintenance of streets, curbs, sidewalks and bridges;
 - Maintenance of all public right-of-way areas;
 - Administration and implementation of Department's Snow and Ice Control Program;
 - Maintenance of Green Bay Trail bicycle path

9. **Street Lighting Division:** The Street Lighting Division provides the resources necessary for:
 - Funds the energy costs for the Com Ed street lighting for vehicle and pedestrian safety;
 - Maintains light poles, light fixtures, and wiring for the street light standards in the Skokie Heights & Ridges Subdivision, the downtown business district, and the train station commuter parking lots; and
 - Installation and maintenance of the downtown holiday lighting and street light banners.

DEPARTMENT STRUCTURE / STAFFING SUMMARY

ORGANIZATIONAL CHART:



STAFFING SUMMARY:

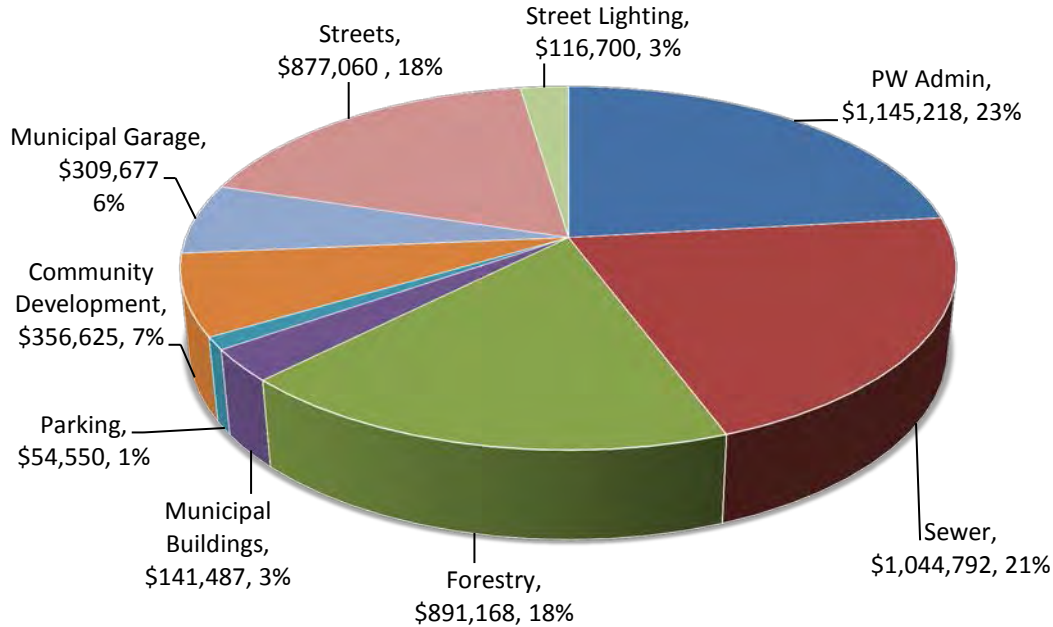
The General Fund Divisions of the Public Works Department are comprised of 25 full-time employees. Below is a chart illustrating authorized positions for FY 2017.

AUTHORIZED FULL-TIME POSITIONS							
POSITION TITLE:	FY 2015	FY 2016	FY 2017	POSITION TITLE:	FY 2015	FY 2016	FY 2017
Director of Public Works	1	1	1	Public Works Supervisor	2	2	2
Assistant to the Director of Public Works	1	0	0	Office Coordinator	1	1	1
Management Analyst	0	1	1	Administrative Assistant	0	1	1
Building and Zoning Administrator	1	1	1	Receptionist	0	1	1
Planning and Development Administrator	1	1	1	Maintenance Equipment Operator	12	12	12
Village Engineer	1	1	1	Mechanic	2	2	2
General Superintendent	1	1	1				
				TOTAL:	25	25	25

BUDGET EXPENDITURE SUMMARY

Expenditures of the Public Works Department include Administration Division, Sewer Division, Forestry Division, Municipal Division, Parking and Traffic Control Division, Community Development Division, Municipal Garage Division, Streets/Sidewalks and Bridges Division, and Street Lighting Division. The total FY 2017 Public Works General Fund Budget is **\$4,937,277**.

FISCAL YEAR 2017 EXPENDITURES



	PW Admin	Sewer	Forestry	Municipal Buildings	Parking	Community Development	Municipal Garage	Streets	Street Lighting	Total	Prior Year's Budget	% Change from FY16
PERSONNEL	895,113	699,202	539,843	45,537	-	335,205	245,357	513,520	-	3,273,777	3,391,074	-3.46%
SERVICES	231,605	108,500	219,175	86,100	53,700	19,570	43,500	86,925	116,700	965,775	988,333	-2.28%
COMMODITIES	18,500	92,090	32,150	9,850	850	1,850	13,820	246,615	-	415,725	440,400	-5.60%
SUB-TOTAL	1,145,218	899,792	791,168	141,487	54,550	356,625	302,677	847,060	116,700	4,655,277	4,819,807	-3.41%
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	N/A
CAPITAL	-	139,000	95,000	-	-	-	-	30,000	-	264,000	190,500	38.58%
SUB-TOTAL	-	139,000	95,000	-	-	-	-	30,000	-	264,000	190,500	38.58%
OTHER	-	6,000	5,000	-	-	-	7,000	-	-	18,000	22,000	-18.18%
COMBINED TOTAL	1,145,218	1,044,792	891,168	141,487	54,550	356,625	309,677	877,060	116,700	4,937,277	5,032,307	-1.89%
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	N/A
DIVISION TOTAL	1,145,218	1,044,792	891,168	141,487	54,550	356,625	309,677	877,060	116,700	4,937,277	5,032,307	-1.89%

PUBLIC WORKS DEPARTMENT | EXPENDITURES

Administration, Sewer, Forestry, Municipal Building,
 Parking & Traffic Control, Community Development,
 Municipal Garage, Streets, Sidewalks & Bridge, & Street Lighting Divisions

Fund: General

Account:	Account Title:	Proposed FY 2017 Budget	Projected FY 2016 Budget	Approved FY 2016 Budget	% Change
42110	Salaries Regular	2,042,815.00	1,990,300.00	2,150,930.00	-5.3%
42210	Salaries - Temporary	141,200.00	136,657.98	163,250.00	-15.6%
42310	Overtime	125,785.00	121,485.00	126,785.00	-0.8%
	Salaries:	2,309,800.00	2,248,442.98	2,440,965.00	-5.7%
42116	Longevity Bonus	38,675.00	0.00	0.00	100.0%
42118	Safety Pay	3,798.00	0.00	0.00	100.0%
42120	RHS Pay	19,700.00	94,863.80	35,723.00	-81.3%
42124	Other Compensation	1,253.00	0.00	0.00	100.0%
42610	Employee Benefits	430,135.00	429,063.00	419,249.00	2.5%
42620	Employee Benefits - ACA	16,924.00	16,316.00	35,728.00	-111.1%
46115	Social Security Admin.	143,682.00	143,402.00	143,402.00	0.2%
46120	Medicare Only Contrib.	33,816.00	34,320.00	34,320.00	-1.5%
46125	IMRF	275,994.00	275,323.00	281,687.00	-2.1%
	Fringe Benefits:	963,977.00	993,287.80	950,109.00	1.4%
51105	Building Maintenance	34,400.00	44,400.00	44,400.00	-29.1%
51110	CNW Depot Maintenance	12,000.00	12,000.00	12,000.00	0.0%
51115	Business District R/M	8,500.00	8,625.00	8,400.00	1.2%
51120	Municipal Building Repair	16,800.00	12,000.00	8,800.00	47.6%
51130	Grounds Maintenance	60,300.00	24,000.00	24,750.00	59.0%
51135	Tree Maintenance	56,200.00	96,200.00	96,200.00	-71.2%
51140	Office Equipment Maintenance	3,000.00	3,000.00	3,000.00	0.0%
51145	Radio Equipment Maintenance	3,000.00	0.00	3,000.00	0.0%
51180	General Equipment R/M	13,500.00	13,500.00	13,500.00	0.0%
51190	Diesel Motors R/M	1,000.00	2,500.00	2,500.00	-150.0%
51195	Crack Sealing Repairs	0.00	10,000.00	10,000.00	n/a
51200	Bridge Repairs	1,000.00	0.00	1,000.00	0.0%
51205	Bicycle Path Repair	5,000.00	3,000.00	5,000.00	0.0%
51210	Bus Shelter Repair	250.00	0.00	250.00	0.0%
51215	Utility Street Patch R/M	38,000.00	38,000.00	38,000.00	0.0%
51225	Train Station Walk R/M	7,000.00	0.00	7,000.00	0.0%
51235	Sewer Maintenance	62,000.00	62,000.00	62,000.00	0.0%
51240	Sewer Pump Repair/Maintenance	500.00	0.00	500.00	0.0%
51265	Lift Station R/M	12,000.00	21,000.00	21,000.00	-75.0%
51300	Traffic Signal R/M	11,200.00	11,200.00	11,200.00	0.0%
51305	Tree Planting	68,000.00	65,000.00	88,000.00	-29.4%
52145	CDL Testing	2,100.00	2,500.00	2,500.00	-19.0%
52155	Water Tower Site Maintenance	4,000.00	0.00	4,000.00	0.0%
52160	Cleaning Service	28,000.00	28,000.00	28,000.00	0.0%

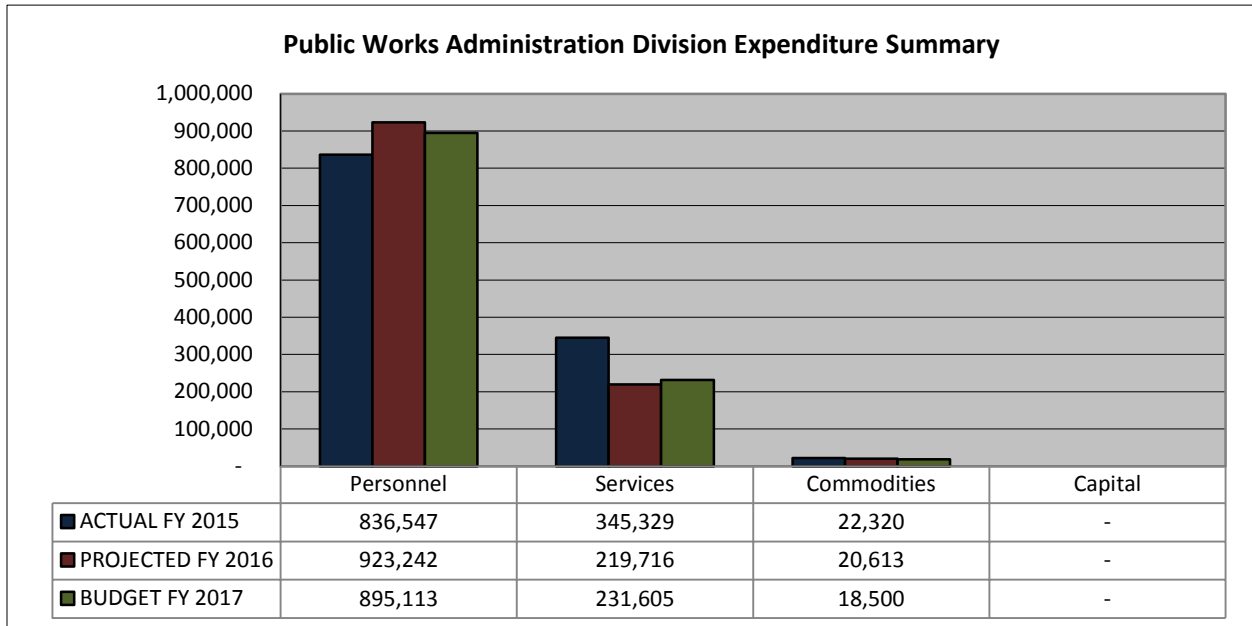
Account:	Account Title:	Proposed FY 2017 Budget	Projected FY 2016 Budget	Approved FY 2016 Budget	% Change
52165	Dry Cleaning Services	9,200.00	9,200.00	9,200.00	0.0%
52170	Data Processing Services	9,250.00	14,100.00	13,600.00	-47.0%
52175	Handyman Assistance Program	200.00	100.00	250.00	-25.0%
52195	Credit Card Fees	6,800.00	9,500.00	6,800.00	0.0%
52200	Postage	2,750.00	1,750.00	2,750.00	0.0%
52205	Telecom/Internet Service	11,700.00	11,800.00	10,300.00	12.0%
52210	Publishing	250.00	528.00	250.00	0.0%
52225	Municipal Building Heat	20,100.00	22,200.00	26,100.00	-29.9%
52230	General Overhead Lighting	75,000.00	75,000.00	75,000.00	0.0%
52235	Residential Street Lights	5,700.00	1,500.00	1,500.00	73.7%
52240	Holiday Street Lighting	10,000.00	7,500.00	7,500.00	25.0%
52265	Dumping Fees	56,375.00	51,250.00	61,250.00	-8.6%
52270	Electrical - Light/AC	18,000.00	14,500.00	16,500.00	8.3%
52275	Natural Gas	1,700.00	1,500.00	1,500.00	11.8%
52285	Equipment Rental	1,000.00	0.00	1,000.00	0.0%
53110	GIS Services	58,847.00	58,585.00	58,585.00	0.4%
53115	Auditing Services	200.00	200.00	200.00	0.0%
53125	Engineering Services	2,000.00	10,303.00	7,000.00	-250.0%
53135	Professional Services	12,800.00	0.00	0.00	100.0%
53150	Misc. Inspection Services	7,000.00	0.00	500.00	92.9%
53155	Plan Review	4,000.00	23,000.00	4,000.00	0.0%
53160	Plumbing Inspections	5,000.00	5,180.00	5,000.00	0.0%
53170	Upgrade Map Records	2,200.00	1,500.00	2,200.00	0.0%
55105	Membership Dues	1,975.00	0.00	0.00	100.0%
55110	In Service Training	10,125.00	11,670.00	12,795.00	-26.4%
56105	Public Liability Insurance	88,353.00	88,353.00	88,353.00	0.0%
56110	Insurance Deductibles	51,500.00	50,500.00	51,500.00	0.0%
57125	Business District Street Lights	26,000.00	9,700.00	9,700.00	62.7%
57130	Up Parking Lease	20,000.00	20,000.00	20,000.00	0.0%
	Services:	965,775.00	956,344.00	988,333.00	-2.3%
61105	Janitorial Supplies	8,000.00	8,000.00	8,000.00	0.0%
61110	Materials	37,900.00	39,000.00	37,900.00	0.0%
61115	Materials-Paint-Tape	0.00	6,000.00	6,000.00	n/a
61125	Bituminous Materials	15,000.00	15,000.00	22,400.00	-49.3%
61130	Street Stone Materials	19,700.00	15,000.00	19,700.00	0.0%
61140	Ice Control Materials	95,575.00	94,750.00	94,750.00	0.9%
61155	Supplies	7,850.00	3,150.00	3,150.00	59.9%
61165	Sundry	4,450.00	5,500.00	4,000.00	10.1%
61170	Office Supplies	7,700.00	9,200.00	9,200.00	-19.5%
61185	Gasoline-Oil-Grease	1,000.00	1,000.00	1,000.00	0.0%
61187	Vehicle Gas-Oil-Grease	88,100.00	80,500.00	94,400.00	-7.2%
62105	Misc. Computer Equipment	3,500.00	3,500.00	3,500.00	0.0%
62130	Misc. Equipment	26,200.00	36,013.00	36,400.00	-38.9%

Account:	Account Title:	Proposed FY 2017 Budget	Projected FY 2016 Budget	Approved FY 2016 Budget	% Change
62135	Safety Equipment	1,500.00	1,500.00	1,500.00	0.0%
62140	Sign Replacement	10,000.00	14,000.00	14,000.00	-40.0%
64105	Uniforms/Work Clothing	8,450.00	8,450.00	8,450.00	0.0%
65105	Tool Purchase/Repair	22,450.00	22,450.00	22,450.00	0.0%
66105	Vehicle Operating Expense	58,350.00	58,900.00	53,600.00	8.1%
	Commodities:	415,725.00	421,913.00	440,400.00	-5.9%
81115	Village Hall Improvements	0.00	280.00	0.00	n/a
81120	Building Alterations	0.00	0.00	18,000.00	n/a
81140	Bicycle Path Improvement	35,000.00	30,000.00	30,000.00	14.3%
83105	Vehicles	90,000.00	33,000.00	142,500.00	-58.3%
85105	CIP Sewers	64,000.00	0.00	0.00	100.0%
85110	Pump Station Rehabilitation	75,000.00	0.00	0.00	100.0%
88105	CIP Bridges	0.00	0.00	0.00	n/a
	Capital:	264,000.00	63,280.00	190,500.00	27.8%
91130	Grant Programs	6,000.00	10,000.00	12,000.00	-100.0%
92130	Shared Services - GPD	12,000.00	12,600.00	10,000.00	16.7%
	Other Expense:	18,000.00	22,600.00	22,000.00	-22.2%
	TOTAL PUBLIC WORKS DEPARTMENT:	4,937,277.00	4,705,867.78	5,032,307.00	-1.9%

ADMINISTRATION DIVISION

The Public Works Administration Division in the General Fund is responsible for managing and overseeing all aspects of building, zoning and engineering services including plan review and permitting for all residential & commercial redevelopment. In addition, the Division oversees the capital infrastructure improvement program from design to construction.

The Public Works Administration Division Fiscal Year 2017 Budget is \$1,145,218. Below is the review of expenditures for the Administration Division.



Public Works Administration Account Class Description:

- Personnel: Salaries, employee benefits and pension costs.
- Services: Service fees, maintenance and repair, professional services, training costs and risk management.
- Commodities: Supplies, vehicle operating expenses and equipment
- Capital: None

GOALS & OBJECTIVES:

FISCAL YEAR 2016 ACCOMPLISHMENTS:

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2016 with results as follows:

1. The Administrative Division continued the ongoing development and maintenance of the Village's Geographic Information System (GIS).
 - The Village continues as a charter member of the GIS Consortium

- Consortium has grown to 31 member communities
 - Mission is to reduce the cost and risk of implementing a GIS program
 - Continued updates to the address database, utility database and upgrades to the desktop web access program for public access (MapOffice)
 - Through the use of a consortium developed program, GIS utility data continues to be used electronically by Public Works operational staff in the field
2. Capital improvement projects managed through Administration Division during FY 2016.
 - Green Bay Road Maintenance Resurfacing Improvement
 - Sheridan Road Maintenance Resurfacing Improvement (IDOT)
 - Sidewalk/Curb Maintenance Replacement
 - Glencoe Drive Water Main Replacement
 - Sanitary Sewer Lining Improvements
 3. Ongoing studies and planning for future Capital Improvement Projects.
 - Terrace/Skokie Ridge Drainage Improvements
 - Hazel Ave/Village Hall Drainage Improvements
 - Water System Master Plan
 - Village Hall HVAC Upgrades
 4. Staff continued to provide support to the Plan Commission, Zoning Commission, and Historic Preservation Commission in FY 2016.

FISCAL YEAR 2017 GOALS:

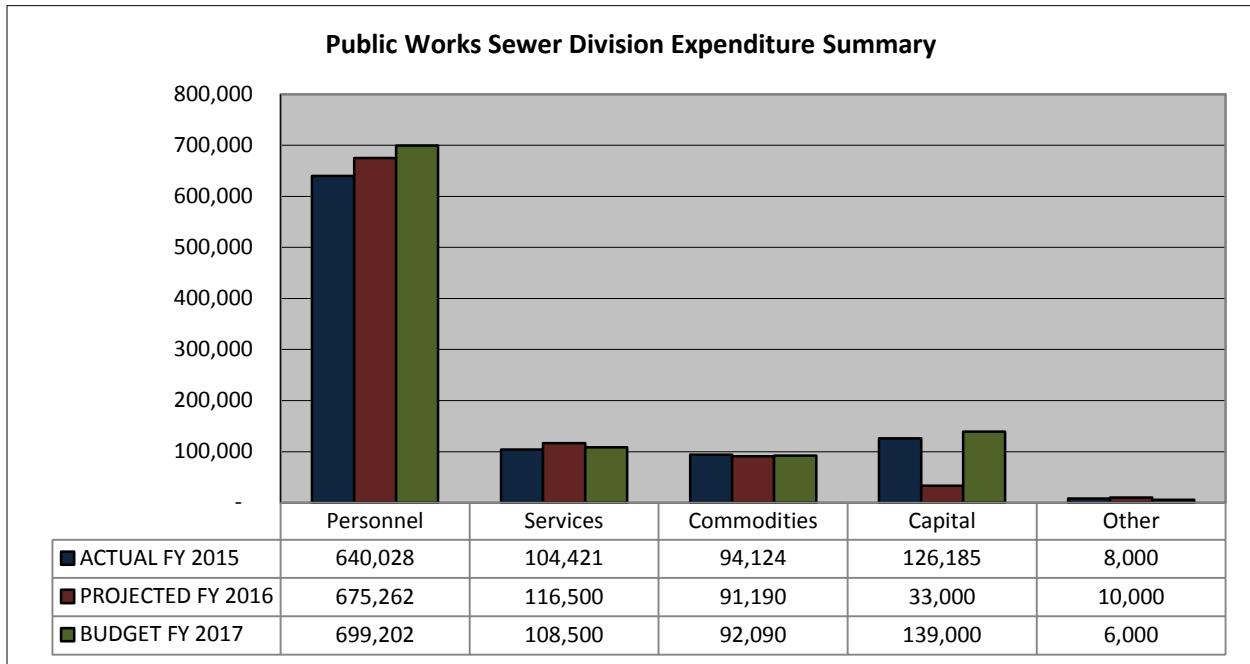
In addition to the initiatives outlined in the Strategic Work Plan, Public Works Administration Division will endeavor to complete the following goals as well in Fiscal Year 2017:

Goals	Anticipated Completion
Continued development and maintenance of the Geographic Information System (GIS) including launching use of collector app	Ongoing objective
Complete Development of Customer Service Request Software (GIS Consortium Initiative)	Ongoing objective
Complete Terrace/Skokie Ridge Drainage Improvements	3rd Quarter
Complete Village Hall HVAC Upgrades	4th Quarter
Complete Engineering for Storm Water Drainage Improvements – 2 Basins	4th Quarter
Review/Implementation of Work Order Management System	4th Quarter

SEWER DIVISION

The Public Works Sewer Division in the General Fund is responsible for the operation and maintenance of the Village's sanitary and storm sewer systems. Engineering and operational staff carry out this responsibility for daily routine maintenance efforts as well as emergency response to storm water flooding and sanitary sewer back-up events.

The Public Works Sewer Division Fiscal Year 2017 Budget is \$1,044,792. Below is the review of expenditures for the Sewer Division.



Public Works Sewer Division Account Class Description:

- Personnel: Salaries, employee benefits and pension costs.
- Services: Maintenance and Repair, service fees and training costs.
- Commodities: Supplies, vehicle operating expenses, equipment, uniforms, tool purchase and repair.
- Capital: Equipment, vehicles and sewers.
- Other Expense: Sanitary sewer flood prevention rebate program.

GOALS & OBJECTIVES:

FISCAL YEAR 2016 ACCOMPLISHMENTS:

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2016 with results as follows:

1. Complete Stormwater Grading Improvements in ROW – Jackson & Greenwood
2. 110,000 Ln. Ft. of Sanitary Sewer Cleaning;
3. 35,000 Ln. Ft. of Sanitary Sewer Televising;
4. 26,000 Ln. Ft. of Storm Sewer Cleaning;
5. 25,000 Ln. Ft. of Storm Sewer Televising;
6. 350 Manholes Cleaned;
7. 137 Manholes Repaired;
8. Complete 7,700 Ln. Ft. of Sanitary Sewer Lining Improvements;
9. Continuation of the Village’s Sanitary Sewer Flood Prevention Rebate Program; and
10. Replaced Sewer Camera

FISCAL YEAR 2017 GOALS:

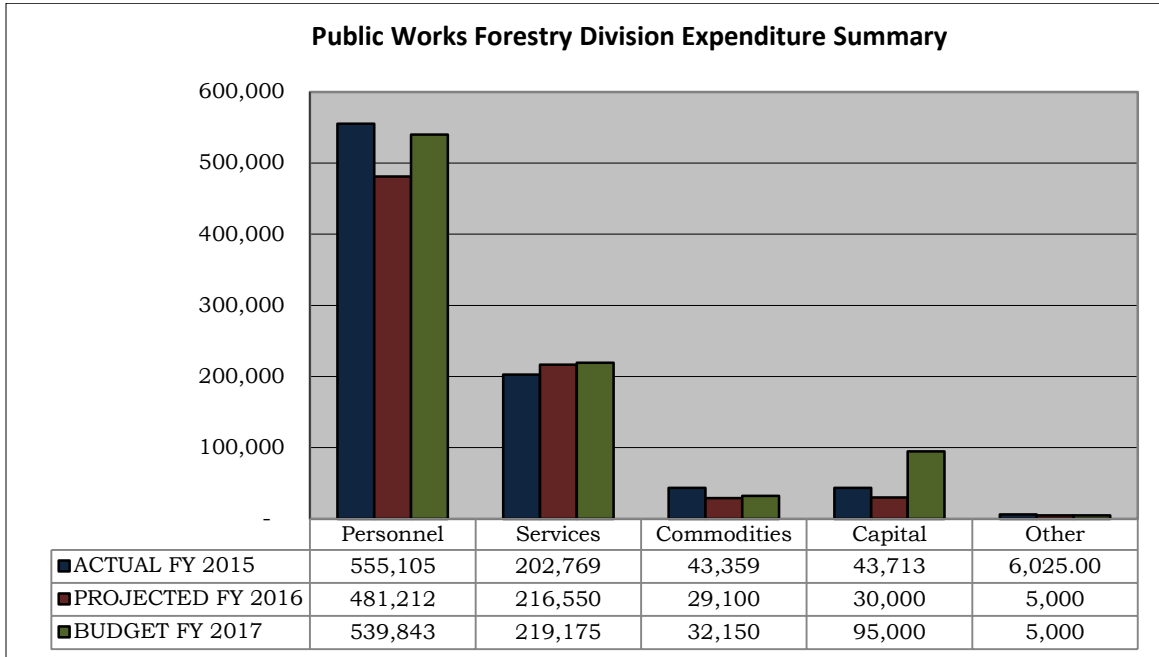
In addition to the initiatives outlined in the Strategic Work Plan, Public Works Sewer Division will endeavor to complete the following goals as well in Fiscal Year 2017:

Goals	Anticipated Completion
Continue the Village’s Sanitary Sewer Flood Prevention Rebate Program	Ongoing objective
Storm Sewer Cleaning (50,000 Ln. Ft.)	4th Quarter
Sanitary Sewer Cleaning (200,000 Ln. Ft.)	4th Quarter
Storm Sewer Televising (10,000 Ln. Ft.)	4th Quarter
Sanitary Sewer Televising (25,000 Ln. Ft.)	4th Quarter
Manhole Repair (100 Ea.)	Ongoing
Manhole Cleaning (500 Ea.)	Ongoing
Complete MWRD Flow Monitoring Program	2nd Quarter
Complete Sanitary Sewer Lift Station SCADA System Installation	3rd Quarter
Complete Rockgate Storm Outfall Repairs	3rd Quarter

FORESTRY DIVISION

The Public Works Forestry Division in the General Fund is responsible for the department's comprehensive management of the urban forest in the Village right-of-way and other Village owned open land. The Forestry Division operational staff provides cyclical trimming and pruning of parkway trees, and removes all dead and hazard trees including Dutch elm and emerald ash borer infested trees. This division is also responsible for the maintenance and restoration of public right-of-way areas including parks, islands, medians and street ends.

The Public Works Forestry Division Fiscal Year 2017 Budget is \$891,168. Below is the review of expenditures for the Forestry Division.



Public Works Forestry Division Account Class Description:

- Personnel: Salaries, employee benefits and pension costs.
- Services: Maintenance and Repair, service fees, professional services and training cost.
- Commodities: Vehicle operating expenses, equipment, uniforms, tool purchase and repair.
- Capital: Building & grounds improvement and equipment.
- Other Expense: Other

GOALS & OBJECTIVES:

FISCAL YEAR 2016 ACCOMPLISHMENTS:

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2016 with results as follows:

1. 127 new trees planted;
2. 205 trees removed (137 EAB);
3. 275 trees trimmed;
4. 31 Park District trees removed through Shared Services Program;
5. 0 Park District trees trimmed through Shared Services Program;
6. Performed select forestry services for the Glencoe Golf Club;
7. Restoration of one (1) Ravine Bluffs Entrance Monument – West End of Sylvan Rd.; and
8. Removal of 100 trees through contract service.

FISCAL YEAR 2017 GOALS:

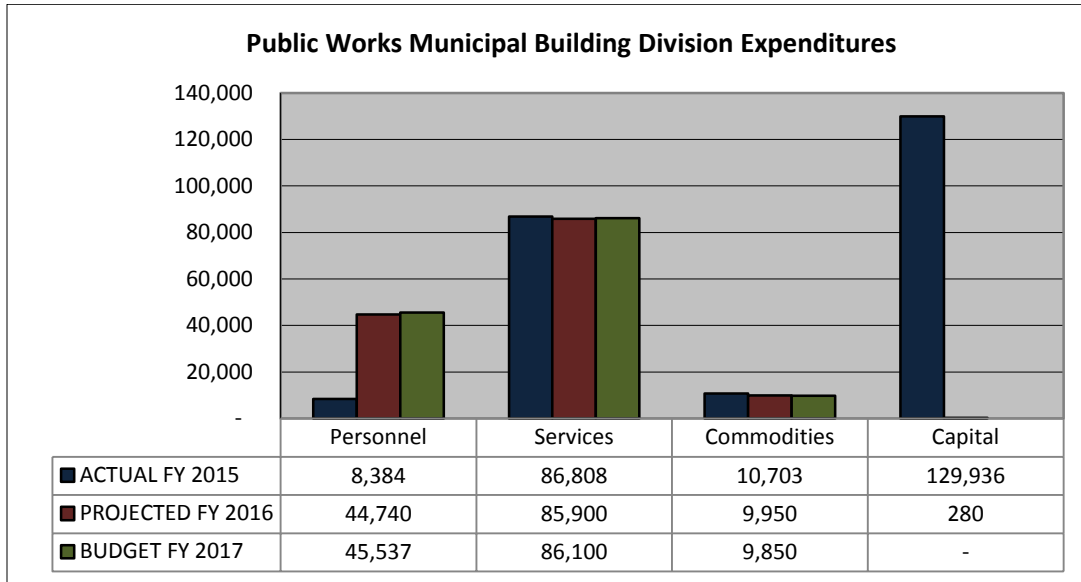
In addition to the initiatives outlined in the Strategic Work Plan, Public Works Forestry Division will endeavor to complete the following goals as well in Fiscal Year 2017:

Goals	Anticipated Completion
Tree Planting Program (200 Ea.)	Ongoing
Tree Removal (250 Ea.)	Ongoing
Tree Trimming (300 Ea.)	Ongoing
EAB Treatment (150 Trees)	Ongoing objective
Park District trees removed (25 Ea.)	Ongoing
Park District trees trimmed (10 Ea.)	Ongoing
Contract Tree Removal (120 Ea.)	New Program - Ongoing
Enhanced Grounds Maintenance Efforts	4th Quarter
Complete Green Bay Rd. Median & Crossing Improvements	1st Quarter
Replace Brush Chipper	4th Quarter
Engineering Study – Green Bay Trail at Hazel Ave	3rd Quarter

MUNICIPAL DIVISION

The Public Works Municipal Division in the General Fund is responsible for the routine maintenance of all systems and building improvements for the Village Hall and the surrounding grounds, as well as the Metra Train Station building. In addition to Administrative, Finance and Public Works office areas, the Village Hall houses the 24/7 Public Safety Department operations as well as the offices of Family Services of Glencoe.

The Public Works Municipal Building Division Fiscal Year 2017 Budget is \$141,487. Below is the review of expenditures for the Municipal Building Division.



Public Works Municipal Building Division Account Class Description:

- Personnel: Part-time salaries
- Services: Maintenance and Repair
- Commodities: Supplies, uniforms, tool purchase and repair
- Capital: Building & Grounds improvement

GOALS & OBJECTIVES:

FISCAL YEAR 2016 ACCOMPLISHMENTS:

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2016 with results as follows:

1. Completed Village Hall HVAC System Design
2. Completed Village Hall Staff Lunchroom Improvement
3. Completed Exterior Brick/Tuckpoint Repairs to Train Station (Metra)

FISCAL YEAR 2017 GOALS:

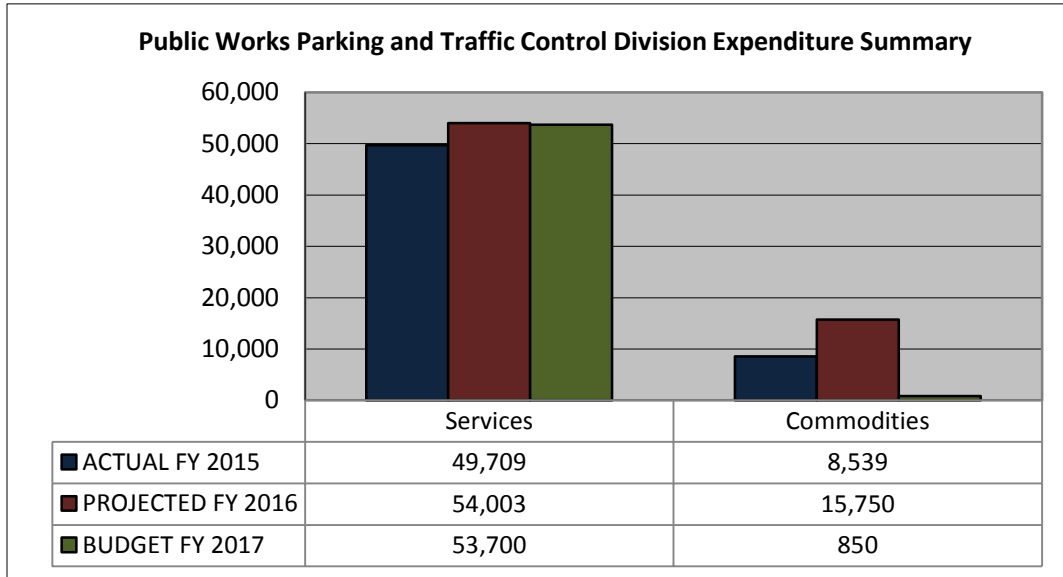
In addition to the initiatives outlined in the Strategic Work Plan, Public Works Municipal Building Division will endeavor to complete the following goals as well in Fiscal Year 2017:

Goals	Anticipated Completion
Complete Village Hall HVAC System Upgrade	4 th Quarter
Complete Village Hall Exterior Sidewalk Lighting Improvements	2 nd Quarter

PARKING AND TRAFFIC CONTROL DIVISION

The Parking & Traffic Control Division in the General Fund is responsible for the maintenance and operation of all Village controlled traffic signal equipment, and the maintenance and replacement of all street and traffic control signage. The Village has maintenance responsibility for the traffic signals at Green Bay Road & Harbor Street, Green Bay Road & Park Avenue, Sheridan Road & Park Avenue, the bike crossing on Dundee Road & Chicago Botanic Garden and the pedestrian crossing on Green Bay Road at the Takiff Center.

The Parking and Traffic Control Division Fiscal Year 2017 Budget is \$54,550. Below is the review of expenditures for the Parking and Traffic Control Division.



Public Works Parking and Traffic Control Division Account Class Description:

- Services: Maintenance and repair, professional services, risk management, and lease cost
- Commodities: Supplies, equipment, tool purchase and repair

GOALS & OBJECTIVES:

FISCAL YEAR 2016 ACCOMPLISHMENTS:

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2016 with results as follows:

1. Continuation of Village wide program to standardize parking and regulatory traffic signs;
2. Completed Repairs/Upgrades to Traffic Signal System at Sheridan Road & Park Avenue; and
3. Thermoplastic pavement marking of street centerlines, parking stalls, stop bars and crosswalks.

FISCAL YEAR 2017 GOALS:

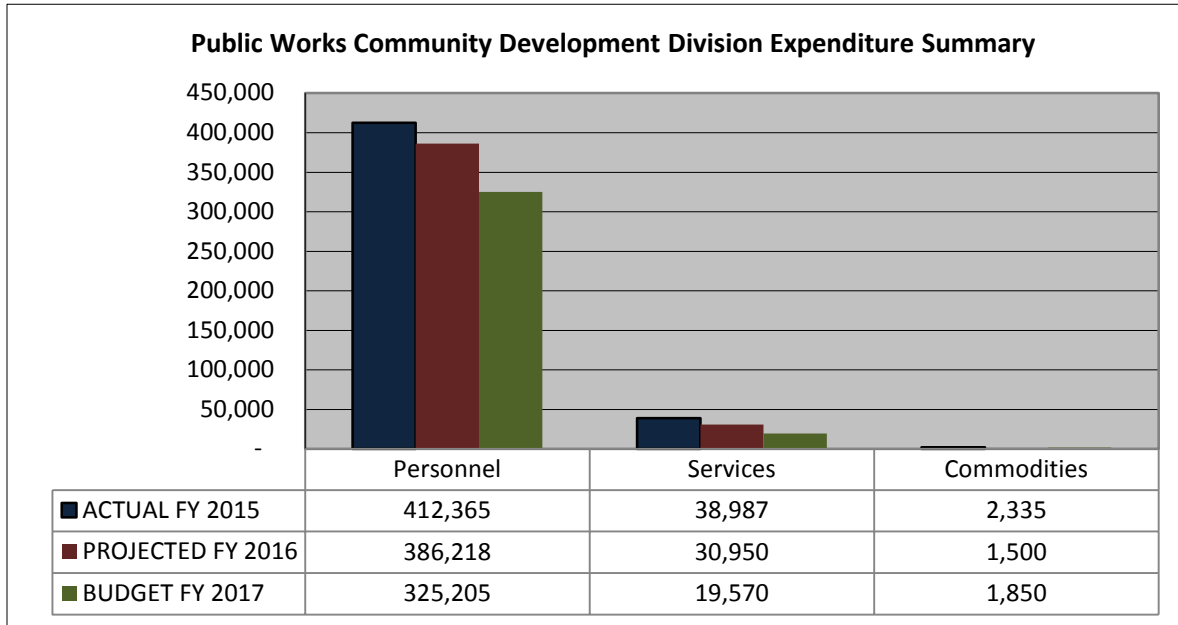
In addition to the initiatives outlined in the Strategic Work Plan, Public Works Parking and Traffic Control Division will endeavor to complete the following goals as well in Fiscal Year 2017:

Goals	Anticipated Completion
Village wide program to standardize parking and regulatory traffic signs	Ongoing objective
GIS inventory of all signs	Ongoing objective
Complete bicycle pavement markings on Sheridan Rd.	1st Quarter
Thermoplastic pavement marking upgrades	3rd Quarter

COMMUNITY DEVELOPMENT DIVISION

The Community Development Division in the General Fund is responsible for plan review and inspection services for all residential and commercial development, as well as the review for compliance with all applicable code & permit regulations. Division staff responds to all building and zoning inquiries, including proposed subdivisions.

The Community Development Division Fiscal Year 2017 Budget is \$346,625. Below is the review of expenditures for the Community Development Division.



Public Works Community Development Division Account Class Description:

- Personnel: Salaries, employee benefits and pension cost
- Services: Service fees, professional services and training cost
- Commodities: Vehicle operating expense.

GOALS & OBJECTIVES:

FISCAL YEAR 2016 ACCOMPLISHMENTS:

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2016 with results as follows:

1. Single family construction activity remained strong with 65 building permits issued totaling a stated value of \$35,000,000 during FY2016.
2. Construction was substantially completed on the new Writers Theatre Building at 325 Tudor Court.
3. One small subdivision was approved resulting in two new zoning lots, of which no building permits have yet been issued. One lot consolidation was approved resulting in the combination of two zoning lots into one.
4. Exterior improvements (painting, new awnings and landscaping) were approved and completed at Hubbard Woods Plaza Shopping Center.
5. Four design review applications were approved: three were for new businesses in the downtown business district and the fourth was for a large scale façade renovation to the Fields Infiniti auto dealership on Frontage Road.
6. Secured contractual services for building field inspection to support division.

FISCAL YEAR 2017 GOALS:

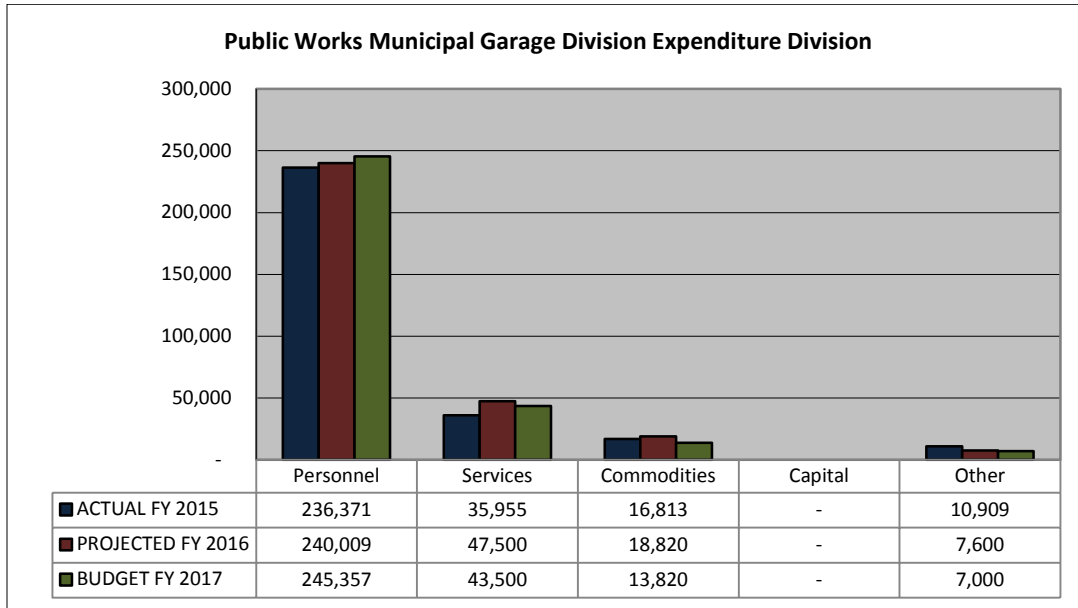
In addition to the initiatives outlined in the Strategic Work Plan, Public Works Community Development Division will endeavor to complete the following goals as well in Fiscal Year 2017:

Goals	Anticipated Completion
Monitor completion of building permit construction and opening of the new Writers Theatre building	1 st Quarter
Review Building Permit Fee Structure	2 nd Quarter

MUNICIPAL GARAGE DIVISION

The Municipal Garage Division in the General Fund is responsible for the routine maintenance of all systems and building improvements for the Public Works Garage, and the maintenance of the Village's entire fleet of vehicles and equipment.

The Municipal Garage Division Fiscal Year 2017 Budget is \$309,677. Below is the review of expenditures for the Municipal Garage Division.



Public Works Municipal Garage Division Account Class Description:

- Personnel: Salaries, employee benefits and pension cost
- Services: Maintenance and repair and training costs.
- Commodities: Vehicle operating expense, equipment, uniforms, tool purchase and repair
- Capital: Building & grounds improvement, capital equipment and vehicles.

GOALS & OBJECTIVES:

FISCAL YEAR 2016 ACCOMPLISHMENTS:

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2016 with results as follows:

1. Annual service and maintenance of overhead doors
2. Continuation of the Shared Services program with the Park District
 - Preventative Maintenance performed on 14 vehicles, and 25 vehicles were repaired

FISCAL YEAR 2017 GOALS:

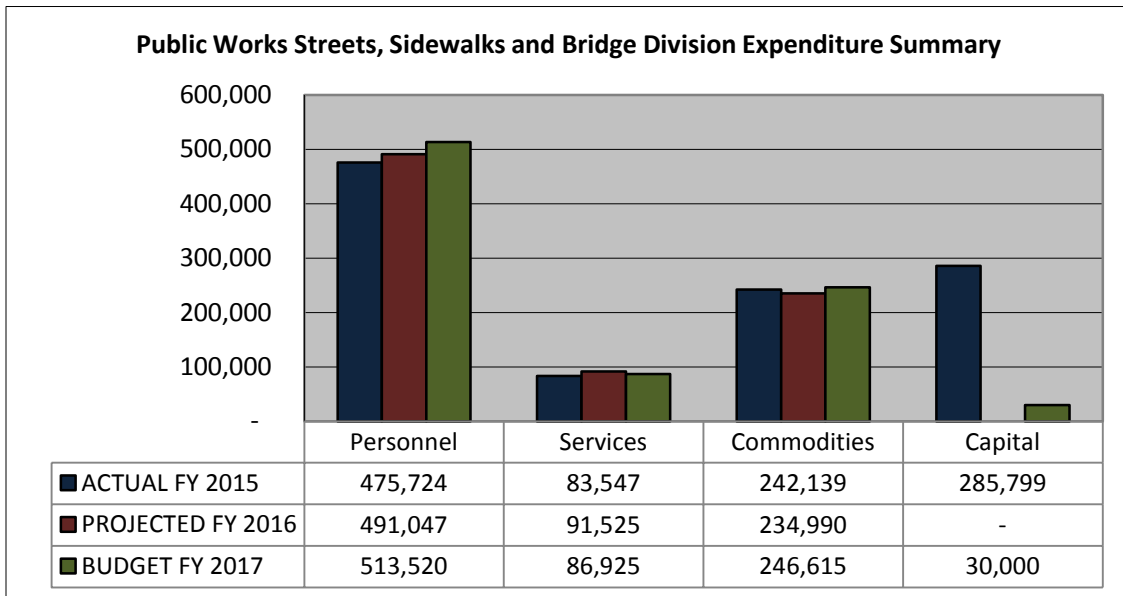
In addition to the initiatives outlined in the Strategic Work Plan, Public Works Municipal Garage Division will endeavor to complete the following goals as well in Fiscal Year 2017:

Goals	Anticipated Completion
Maintain Village vehicle fleet & equipment	Ongoing objective
Continue Maintenance of Park District vehicle fleet through Shared Services Program	Ongoing objective

STREETS, SIDEWALKS, AND BRIDGE DIVISION

The Public Works Street Division in the General Fund is responsible for the maintenance of all streets, curbs and sidewalks including street sweeping, pavement patching and concrete repairs & replacement. The Division is also responsible for the management and implementation of the Department’s Snow & Ice Control Program for streets, sidewalks and parking lots; the maintenance of the 4 bridges under the Village’s jurisdiction; and the maintenance of the Green Bay Trail bicycle path.

The Street, Sidewalk and Bridge Division Fiscal Year 2017 Budget is \$877,060. Below is the review of expenditures for the Streets, Sidewalk and Bridge Division.



Public Works Streets, Sidewalk and Bridge Division Account Class Description:

- Personnel: Salaries, employee benefits and pension cost
- Services: Maintenance and repair and training costs.
- Commodities: Vehicle operating expense, equipment, uniforms, supplies, tool purchase and repair
- Capital: Equipment, vehicles, streets, sidewalks and bridges.

GOALS & OBJECTIVES:

FISCAL YEAR 2016 ACCOMPLISHMENTS:

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2016 with results as follows:

1. Maintenance street patching (10,000 sq. ft.)
2. Replacement of 13,400 Sq. Ft. of sidewalk and 232 LF of curb
3. Purchased road salt through Lake County Joint Bid Program (1st year)
4. Maintenance pavement striping of 10,445 LF completed
5. Maintenance pavement crack sealing completed on various streets

FISCAL YEAR 2017 GOALS:

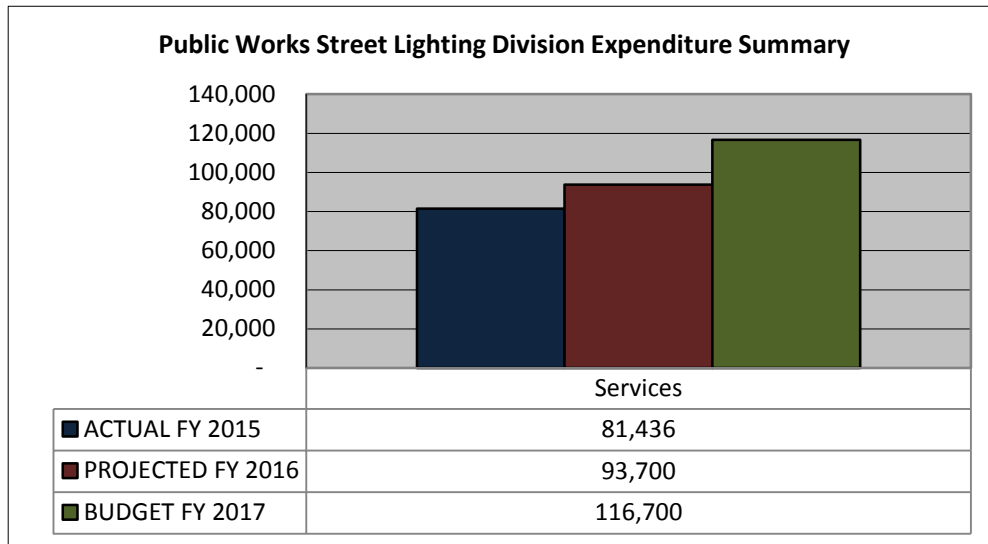
In addition to the initiatives outlined in the Strategic Work Plan, Public Works Streets, Sidewalk and Bridge Division will endeavor to complete the following goals as well in Fiscal Year 2017:

Goals	Anticipated Completion
Pavement Striping	3 rd Quarter
Replace 2 ½ ton dump body –Truck #41	4 th Quarter

STREET LIGHTING DIVISION

The Public Works Street Lighting Division in the General Fund is responsible for maintenance of all street lights in the Skokie Heights and Ridges, the downtown business district and the train station commuter parking lots. This Division is also responsible for the installation and maintenance of the downtown holiday lighting and street light banners.

The Street Lighting Division Fiscal Year 2017 Budget is \$116,700. Below is the review of expenditures for the Street Lighting Division.



Public Works Street Lighting Division Account Class Description:

- Services: Service Fees, special event and professional service

GOALS & OBJECTIVES:

FISCAL YEAR 2016 ACCOMPLISHMENTS:

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2016 with results as follows:

1. Annual Holiday Lighting of Business District Trees and Dundee Medians – Assisted by Park District through the Shared Services program
2. Awarded grant funding to convert business district street lights to LED

FISCAL YEAR 2017 GOALS:

In addition to the initiatives outlined in the Strategic Work Plan, Public Works Street Lighting Division will endeavor to complete the following goals as well in Fiscal Year 2017:

Goals	Anticipated Completion
Maintain Village Street Lights	Ongoing
Complete Downtown Street Light Upgrade to LED	1 st Quarter
Maintain Business District Holiday Lights	4 th Quarter

STRATEGIC PRIORITIES

Village Board approved a 3-year Strategic Work Plan in October 2014. Six **Strategic Priorities** – **Financial Sustainability, Commercial Vitality, Infrastructure Replacement, Operational Effectiveness, Organizational Development, and Community Engagement** were developed by the Village Board as the basis for this plan; numerous projects, with responsibility across all operating departments and administered by the Village Manager’s Office, are planned for the coming Fiscal Year.



The Department will be involved in the following Strategic Priorities in Fiscal Year 2017.

Financial Stability

- Enhance presentation of long-range financial plan and capital improvement plan documentation
- Evaluate sufficiency of enhanced budget documents
- Determine how to achieve other revenue growth
- Develop a template to be used to define operating costs of all departmental functions for FY18 budget process.
- Coordinate review of new revenue opportunities with review of opportunities to improve process efficiency.

Commercial Vitality

- Complete and Present Downtown Plan to Village Board for Approval
- Support the public/private partnership established to reinvigorate the Farmer’s Market
- Maintain/expand quality and appeal of current downtown special events (Grand Prix, Fourth of July, & Festival of the Arts).
- Engage consultant to assist with downtown promotion/branding initiative following completion of Downtown Plan and building on Writers’ Theater development.
- Promote parking options in and around downtown.
- Implement business retention visits with existing businesses
- Host business district breakfast meetings to foster regular communication between the Village and the business community
- Implement new Village banner policy for downtown streetlight poles.
- Develop a business recruitment strategy to attract businesses identified in the Downtown Plan

- Monitor permitted uses within the Village's business districts and recommend Code changes as necessary
- Review business license process, building codes and Village regulations to identify impediments and to identify options for streamlining process

Infrastructure Replacement

- Complete Water System Master Plan report including refining alternatives for the replacement of the water treatment plant, water distribution system study and review and analysis of water rate study
- Continue to evaluate possible partnership with the Northwest Water Commission
- Utilize information from the Water System Master Plan to develop long-term water system improvement plan
- Review and update 5-year capital equipment replacement program and 10-year capital project inventory, including funding projections and recommendations
- Evaluate existing grant programs (overhead sewer conversion program, etc.) for continued value and possible modification.
- Continue to evaluate problem flooding areas throughout the Village and program future storm water needs as a component of the CIP process.
- Review the Village's sewer maintenance/repair program.
- Review maintenance programs for ravine and storm sewer outfalls.

Operational Effectiveness

- Review Village services previously identified as core (absolute) or enhanced (optional) and determine which services warrant more comprehensive analysis and review.
- Review process for work order management in Public Works Department; investigate work order management technology solutions. Recommend solution to Village Board for approval.
- Modify operations and integrate new technology into work processes.
- Conduct analysis of partnering opportunities with other regional municipal organizations; Identify similar operational needs and estimate costs.
- Evaluate existing Enterprise Resource Planning (ERP) software

Organizational Development

- Continue to provide leadership/management training for first-line supervisors.
- Provide leadership/management opportunities for supervisors, including those outside of traditional job responsibilities.
- Ensure a work and training environment that allows for competitive internal promotions.

Community Engagement

- Implementation of service request system to expedite registering, processing and tracking of residential service requests.



SPECIAL FUNDS



GARBAGE FUND

The Garbage Division of the Garbage Fund is responsible for the administration and operation of the Village's comprehensive garbage collection services program. This program includes the collection and disposal of residential garbage and recycling, commercial garbage and recycling, and residential yard waste. The residential service includes once-a-week collection of garbage and recycling with the option of a 2nd day collection for garbage. The residential garbage service is backdoor collection for residents using their own cans and receptacles or curbside for residents using 95-gallon cart containers. Seasonal yard waste service is once-a-week collection at the curb. Special services provided under the Village's Garbage Service Program include the annual spring clean-up program which offers residents the opportunity to dispose of larger household items and the fall parkway leaf collection program.

Additionally, this Division is responsible for garbage and recycling collection services from the downtown business district streetscape areas as well as community special events.

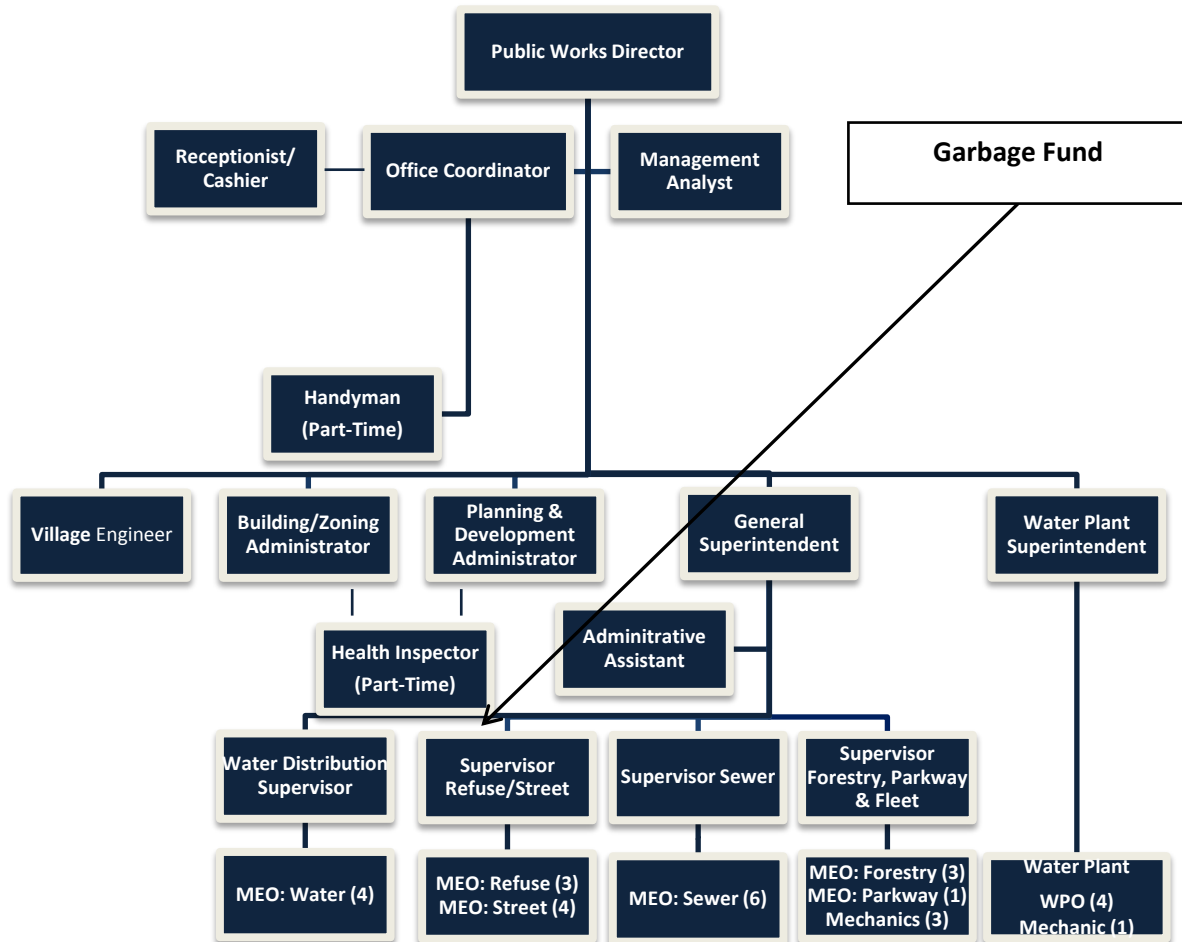
The Refuse Collection Division provides the resources necessary for:

- Residential & Commercial Garbage Collection;
- Residential & Commercial Recycling Collection;
- Seasonal Yard Waste Collection;
- Special Garbage Pick-ups;
- Downtown Business District Streetscape Area Garbage & Recycling Collection;
- Fall Parkway Leaf Collection Program; and
- Annual Residential Spring Clean-Up Service.



DEPARTMENT STRUCTURE / STAFFING SUMMARY

ORGANIZATIONAL CHART:



STAFFING SUMMARY:

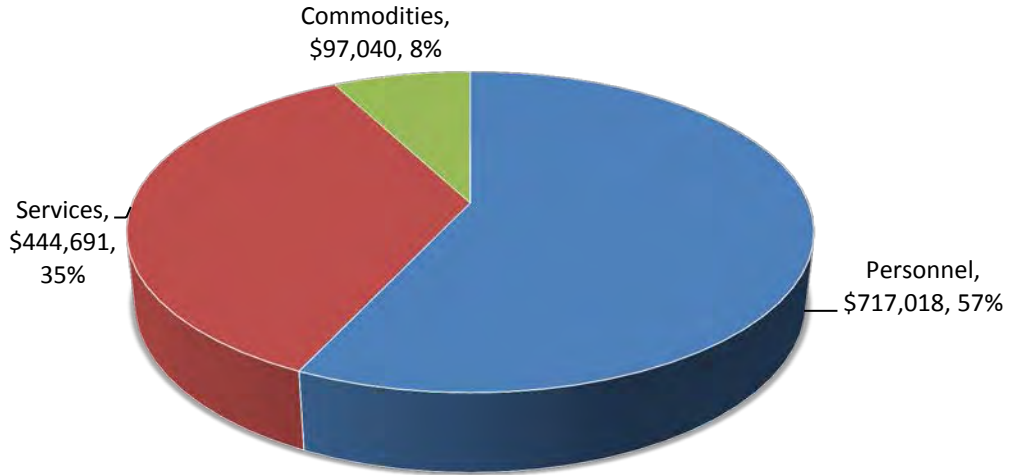
The Refuse Collection Division of the Garbage Fund is comprised of 5 full-time employees. Below is a chart illustrating authorized positions for FY 2017:

AUTHORIZED FULL-TIME POSITIONS			
POSITION TITLE:	FY 2015	FY 2016	FY 2017
Public Works Supervisor	1	1	1
Mechanic	1	1	1
Maintenance Equipment Operator	3	3	3

BUDGET EXPENDITURE SUMMARY

The Refuse Collection Division Fiscal Year 2017 Budget is **\$1,302,706**. Below is the review of expenditures for the Refuse Collection Division.

FISCAL YEAR 2017 EXPENDITURES



	Garbage	Total	Prior Year's Budget	% Change from FY16
PERSONNEL	717,018	717,018	706,492	1.49%
SERVICES	444,691	444,691	475,531	-6.49%
COMMODITIES	97,040	97,040	106,540	-8.92%
SUB-TOTAL	1,258,749	1,258,749	1,288,563	-2.31%
DEBT SERVICE	-	-	9,500	-100.00%
CAPITAL	-	-	-	N/A
SUB-TOTAL	-	-	9,500	-100.00%
OTHER	-	-	-	N/A
COMBINED TOTAL	1,258,749	1,258,749	1,298,063	-3.03%
TRANSFERS OUT	43,957	43,957	43,625	0.76%
DIVISION TOTAL	1,302,706	1,302,706	1,341,688	-2.91%

Garbage | EXPENDITURES

REFUSE

Fund: Garbage

Account:	Account Title:	Proposed FY 2017 Budget	Projected FY 2016 Budget	Approved FY 2016 Budget	% Change
42110	Salaries Regular	374,485.00	308,000.00	354,217.00	5.4%
42210	Salaries - Temporary	88,000.00	60,000.00	88,000.00	0.0%
42310	Overtime	37,000.00	26,600.00	37,000.00	0.0%
	Salaries:	499,485.00	394,600.00	479,217.00	4.1%
42116	Longevity Bonus	9,550.00	0.00	0.00	100.0%
42118	Safety Pay	670.00	0.00	0.00	100.0%
42120	RHS Pay	3,000.00	3,012.00	3,684.00	-22.8%
42122	Insurance Opt Out	3,776.00	0.00	0.00	100.0%
42610	Employee Benefits	94,099.00	91,358.00	91,358.00	2.9%
42620	Employee Benefits - ACA	15,554.00	15,101.00	43,528.00	-179.9%
46115	Social Security Admin.	31,179.00	25,000.00	29,049.00	6.8%
46120	Medicare Only Contrib.	7,925.00	5,500.00	6,794.00	14.3%
46125	IMRF	51,780.00	45,000.00	52,862.00	-2.1%
	Fringe Benefits:	217,533.00	184,971.00	227,275.00	-4.5%
52165	Dry Cleaning Services	2,000.00	2,000.00	2,000.00	0.0%
52195	Credit Card Fees	1,385.00	1,385.00	1,385.00	0.0%
52205	Telecom/Internet Services	3,700.00	4,200.00	3,200.00	13.5%
52250	Recycling Programs	194,900.00	211,300.00	211,300.00	-8.4%
52265	Dumping Fees	180,000.00	185,000.00	193,540.00	-7.5%
53180	VOG Management Services	43,957.00	43,625.00	43,625.00	0.8%
55105	Memberships/Dues	250.00	250.00	250.00	0.0%
55110	In Service Training	1,400.00	2,800.00	2,800.00	-100.0%
56105	Public Liability Insurance	31,056.00	31,056.00	31,056.00	0.0%
56110	Insurance Deductibles	30,000.00	30,000.00	30,000.00	0.0%
	Services:	488,648.00	511,616.00	519,156.00	-6.2%
61155	Supplies	20,400.00	22,000.00	27,900.00	-36.8%
61165	Sundry	0.00	0.00	0.00	n/a
61170	Office Supplies	4,000.00	2,000.00	4,000.00	0.0%
61187	Vehicle Gas-Oil-Grease	40,000.00	45,000.00	45,000.00	-12.5%
64105	Uniforms/Work Clothing	3,190.00	3,190.00	3,190.00	0.0%
65105	Tool Purchase/Repair	1,450.00	1,450.00	1,450.00	0.0%
66105	Vehicle Operating Expense	28,000.00	30,000.00	25,000.00	10.7%
	Commodities:	97,040.00	103,640.00	106,540.00	-9.8%
71105	Principal on Bonds	0.00	400.00	7,000.00	n/a
72010	Interest on Bonds	0.00	241.00	2,500.00	n/a
	Debt Service:	0.00	641.00	9,500.00	n/a
83105	Vehicles	0.00	0.00	0.00	n/a

Account:	Account Title:	Proposed FY 2017 Budget	Projected FY 2016 Budget	Approved FY 2016 Budget	% Change
	Capital:	0.00	0.00	0.00	n/a
	TOTAL GARBAGE FUND:	1,302,706.00	1,195,468.00	1,341,688.00	-3.0%

GOALS & OBJECTIVES:

FISCAL YEAR 2016 ACCOMPLISHMENTS:

In addition to the routine collection responsibilities of the division, other facts and figures from Fiscal Year 2016 include the following:

1. Per the Village's Project Use Agreement with Solid Waste Agency of Northern Cook County (SWANCC), the Village continues to haul solid waste to the Wheeling Township Transfer Station (WTTS) operated by SWANCC.
 - The Village completed payment for its share of the construction of the Transfer Station facility and the debt was retired in May 2015.
2. In 2015, SWANCC negotiated a new contract extension with Groot Industries to operate the WTTS, and as a result the Village's tipping fees for solid waste disposal were reduced by 15% to \$49.17 per ton.
3. In FY 2016, the Village participated in a joint-bid recycling service RFP with the Village of Winnetka. A new 5-year contract with Lakeshore Recycling Systems was awarded in December 2015, and residential and commercial collection with Lakeshore will begin in March 2016.
 - The new contract resulted in a reduction in the residential collection rate of over 11% that will result in a first year annual savings of \$21,840.
4. Residential and commercial recycling participation remained strong in FY 2016.
 - Approximately 1,750 tons of recyclables was collected from the residential and commercial business districts and delivered to the Groot Industries Recycling Facility in Elk Grove.
5. Approximately 225 tons of yard waste and 7,660 cubic yards of leaves were collected by the Village and delivered to the WTTS and the Chicago Botanic Garden.
6. The Village continued to provide a once-a-week backdoor residential garbage collection program in FY 2016.
 - Approximately 3,000 tons of solid waste was collected by the Village and delivered to the WTTS.
 - The Village continues to offer a 2nd collection day service on a subscription basis for an additional fee, and approximately 7% of the residential properties subscribe.
 - The Village also continues to offer a curbside container collection service through the purchase of carts (35, 65, & 95-gallon); and, approximately 33% of the residential properties use this service.
7. The Village hosted a pumpkin drop off collection event in early November 2015, and 400 pumpkins totaling 11,000 pounds were collected and delivered to a landscape compost facility in Antioch.

FISCAL YEAR 2017 GOALS:

In addition to the initiatives outlined in the Strategic Work Plan, the Refuse Collection Division will continue to provide all the same core services and will endeavor to complete the following goal as well in Fiscal Year 2017.

Goals	Anticipated Completion:
Roll Out New Residential & Commercial Recycling Collection Service Contract	1st Quarter
Comprehensive Study of Refuse Collection Operation and Service Delivery Model	3rd Quarter
Evaluate Special Collection Programs – Curbside Leaf and Spring Clean-Up	3rd Quarter

STRATEGIC PRIORITIES

Village Board approved a 3-year Strategic Work Plan in October 2014. Six **Strategic Priorities – Financial Sustainability, Commercial Vitality, Infrastructure Replacement, Operational Effectiveness, Organizational Development, and Community Engagement** were developed by the Village Board as the basis for this plan; numerous projects, with responsibility across all operating departments and administered by the Village Manager’s Office, are planned for the coming Fiscal Year.



The Garbage Fund will be involved in the following Strategic Priorities in Fiscal Year 2017.

Financial Stability

- Continue to refine process used to define operating costs of all departmental functions for FY18 budget process.
- Coordinate review of new revenue opportunities with review of opportunities to improve process efficiency.

Infrastructure Replacement

- Continue review of capital equipment replacement procedures/policies.
- Continue development of a qualitative decision making approach for the review of the Village's 10 year capital project inventory.

Operational Effectiveness

- Review Village services previously identified as core (absolute) or enhanced (optional) and determine which services warrant more comprehensive analysis and review.
- Review process for work order management in Public Works Department; investigate work order management technology solutions. Recommend solution to Village Board for approval.
- Modify operations and integrate new technology into work processes.
- Conduct analysis of partnering opportunities with other regional municipal organizations; Identify similar operational needs and estimate costs.

Organizational Development

- Continue to provide leadership/management training for first-line supervisors.
- Provide leadership/management opportunities for supervisors, including those outside of traditional job responsibilities.
- Ensure a work and training environment that allows for competitive internal promotions.

Community Engagement

- Implementation of service request system to expedite registering, processing and tracking of residential service requests.



ENHANCED 9-1-1 FUND

The Enhanced 9-1-1 System Fund was established for the collection and disbursement of monies received from the telephone and cell phone surcharge of \$1.50 per month per network connection on telecommunication carriers. The Glencoe electors granted authority for the surcharge on March 17, 1992.

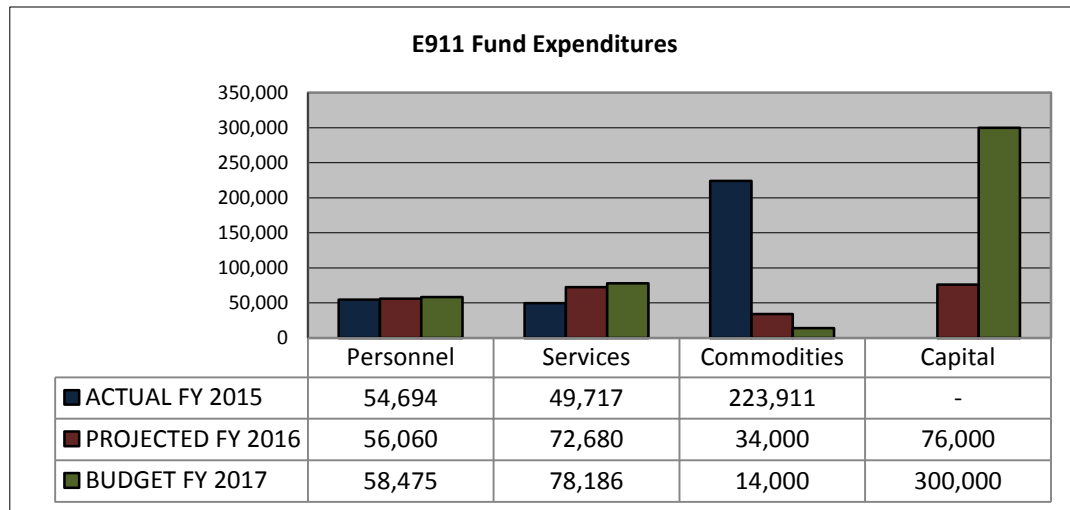
The Enhanced 9-1-1 System Fund is governed by the Village Board of Trustees and finances implementation and maintenance of an Enhanced 9-1-1 Emergency Telephone System in the Village of Glencoe.

The Fiscal Year 2017 Budget request for the Enhanced 9-1-1 Fund reflects a significant increase in one specific area. Federal legislation and unanticipated local radio network technology and infrastructure failures will require substantial investment in a new STARCOM emergency radio communications network. While the radio network is a shared asset with partner communities, the cost estimates remain high due to increased technological sophistication.

Future expenditures that may impact Fiscal Year 2017 relate to State-mandated consolidation of the Village's 911 Dispatch operation. Costs related to this change are unknown at this time but will be evaluated during the course of Fiscal Year 2017.

Expenditure Summary:

The Enhanced 9-1-1 Fund Fiscal Year 2017 Budget is **\$450,661**. Below is the review of expenditures for the Enhanced 9-1-1 Fund.



Enhanced 9-1-1 Account Class Description:

- Personnel: Salaries, Employee Benefits and Pension Cost
- Services: Maintenance and Repair and Service Fees
- Commodities: Equipment
- Capital: Building & Grounds Improvement and Capital Equipment

E911 | EXPENDITURES

E911

Fund: E911

Account:	Account Title:	Proposed FY 2017 Budget	Projected FY 2016 Budget	Approved FY 2016 Budget	% Change
42110	Salaries Regular	48,900.00	47,708.00	47,708.00	2.4%
	Salaries:	48,900.00	47,708.00	47,708.00	2.4%
46115	Social Security Admin.	3,032.00	2,524.00	2,524.00	16.8%
46120	Medicare Only Contrib.	709.00	590.00	590.00	16.8%
46125	IMRF	5,834.00	5,238.00	5,238.00	10.2%
	Fringe Benefits:	9,575.00	8,352.00	8,352.00	12.8%
51180	General Equipment R/M	1,000.00	915.00	1,000.00	0.0%
52120	Computer Software Maintenance	7,000.00	5,000.00	5,000.00	28.6%
52205	Telecom/Internet Service	2,700.00	2,700.00	2,700.00	0.0%
52290	Misc. Contractual Services	67,486.00	64,065.00	64,065.00	5.1%
	Services:	78,186.00	72,680.00	72,765.00	6.9%
62105	Misc Computer Equipment	4,000.00	24,000.00	55,600.00	-1290.0%
62110	Misc. Radio Equipment	10,000.00	10,000.00	16,375.00	-63.8%
	Commodities:	14,000.00	34,000.00	71,975.00	-414.1%
81125	Building Improvements	0.00	10,000.00	32,000.00	n/a
82105	Data Processing Equipment	300,000.00	66,000.00	66,000.00	78.0%
	Capital:	300,000.00	76,000.00	98,000.00	67.3%
	TOTAL E911 FUND:	450,661.00	238,740.00	298,800.00	33.7%

STRATEGIC PRIORITIES

Village Board approved a 3-year Strategic Work Plan in October 2014. Six **Strategic Priorities** – **Financial Sustainability, Commercial Vitality, Infrastructure Replacement, Operational Effectiveness, Organizational Development, and Community Engagement** were developed by the Village Board as the basis for this plan; numerous projects, with responsibility across all operating departments and administered by the Village Manager’s Office, are planned for the coming Fiscal Year.



The Enhanced 9-1-1 staff will be involved in the following Strategic Priorities in Fiscal Year 2016.

Financial Stability

- The Department will work with the Village Manager’s office and the Finance Committee to address issues related to operational efficiency initiatives, CIP forecasts, and budget preparation schedules.

Infrastructure Replacement

- Staff will continue to review and assess capital improvement initiatives related to E-911 operations.

Operational Effectiveness

- Staff will participate with the IT committee to determine and implement best practices for E-911 technology initiatives.



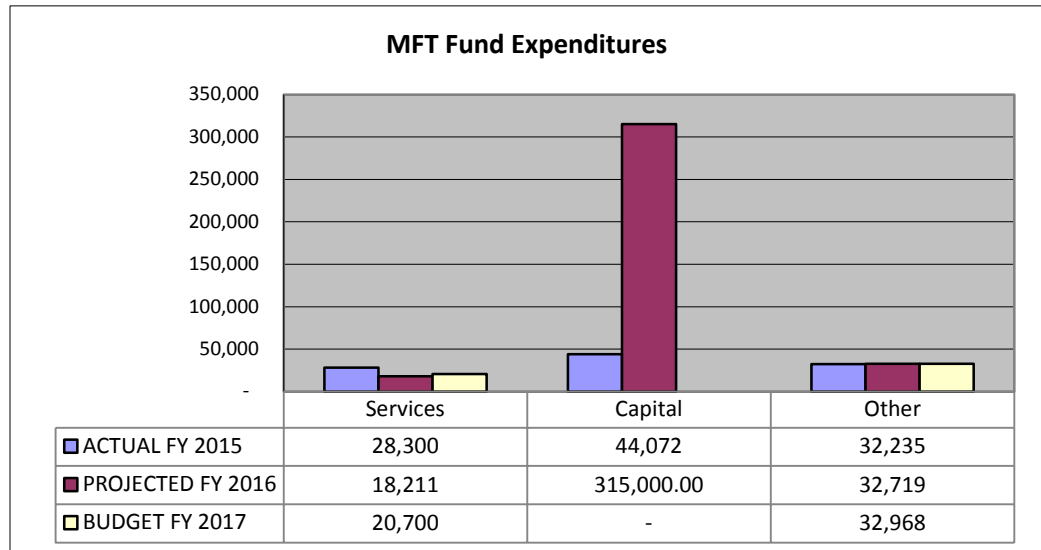
MOTOR FUEL TAX FUND

The Motor Fuel Tax Fund receives and allocates funds provided by the State of Illinois which generates revenue through a tax on fuel sales and is distributed to municipalities throughout the State on a per capita basis.

The Village of Glencoe's use of monies within the Motor Fuel Tax Fund is limited to the maintenance of streets and support of the ongoing maintenance of the street resurfacing program.

Expenditure Summary:

The Motor Fuel Tax Fund Fiscal Year 2017 Budget is **\$53,668**. Below is the review of expenditures for the Motor Fuel Tax Fund.



Motor Fuel Tax Account Class Description:

- Services: Maintenance and Repair and Service Fees
- Commodities: Supplies
- Capital: Streets
- Other Financing Sources: Interfund Revenue

Motor Fuel Tax | EXPENDITURES

Fund: MFT

Account:	Account Title:	Proposed FY 2017 Budget	Projected FY 2016 Budget	Approved FY 2016 Budget	% Change
51195	Crack Sealing	20,000	17,444	20,000	0.0%
51310	Traffic Signal Improvement	-	-	25,000	n/a
52125	Banking Fees	700	767	700	0.0%
	Services:	20,700	18,211	45,700	0.00
86105	CIP Streets	-	315,000	360,000	n/a
	Capital:	-	315,000	360,000	n/a
94110	Transfer to General Fund	32,968	32,719	32,719	0.8%
	Other Financing Use:	32,968	32,719	32,719	0.8%
	TOTAL MFT FUND:	53,668.00	365,930.00	438,419.00	0.76%



ENTERPRISE FUND



WATER FUND



The Glencoe Water Plant has the capacity to produce 8,000,000 gallons of water per day. Average daily production is about 1,800,000 gallons per day or almost 200 gallons per person/per day. Peak consumption is nearly three times the average day.

The water system begins with an intake pipe off the Glencoe shoreline out into Lake Michigan. On the shore end of this pipe there is an underground structure called the suction well. Water is drawn into the

suction well by gravity and then pumped by low lift pumps into the rapid mix basin. In the rapid mix basin pre-treatment chemicals are added and mixed to start the purification process. Water flows from the rapid mix basin to the slow mix basins and then to the settling basins where most particulates are settled out. The water is chlorinated to disinfect it and then sent on to the filters where the water is cleaned of any remaining impurities. After the filtering process the water is pumped to reservoir storage tanks and out into the Village's distribution system to the users.

The Glencoe Water Plant was originally constructed in 1928, and has been expanded and maintained diligently and thoughtfully for the last 87 years. In addition to the replacement of various pumps and equipment over the years, upgrades to the filters and other process systems have kept the Plant current with other more modern conventional filter Water Plants along the West Shore of Lake Michigan. The addition of computer automation to many of the Plant's systems has increased the reliability and efficiency of the production operation.

The Village Water Plant laboratory is certified by the State to perform bacteriological and chemical analysis. The water undergoes testing at least every four hours at the plant and is monitored by State laboratories on a monthly, quarterly, and annual basis. Results of these tests are relayed to residents via the annual consumer confidence report published and available to each resident every year in June.

The Water Fund is comprised of two Divisions.

1. Water Distribution Division:

The Water Distribution Division of the Public Works Department provides the following:

- Regular and emergency maintenance for 49 miles of water main system;
- Maintenance to 450 fire hydrants;
- Installation and maintenance of 3,200 residential and commercial water meters;
- Water meter reading services; and
- Water main replacement and other capital improvement projects.

2. Water Production Division:

The Water Production Division of the Public Works Department provides the following:

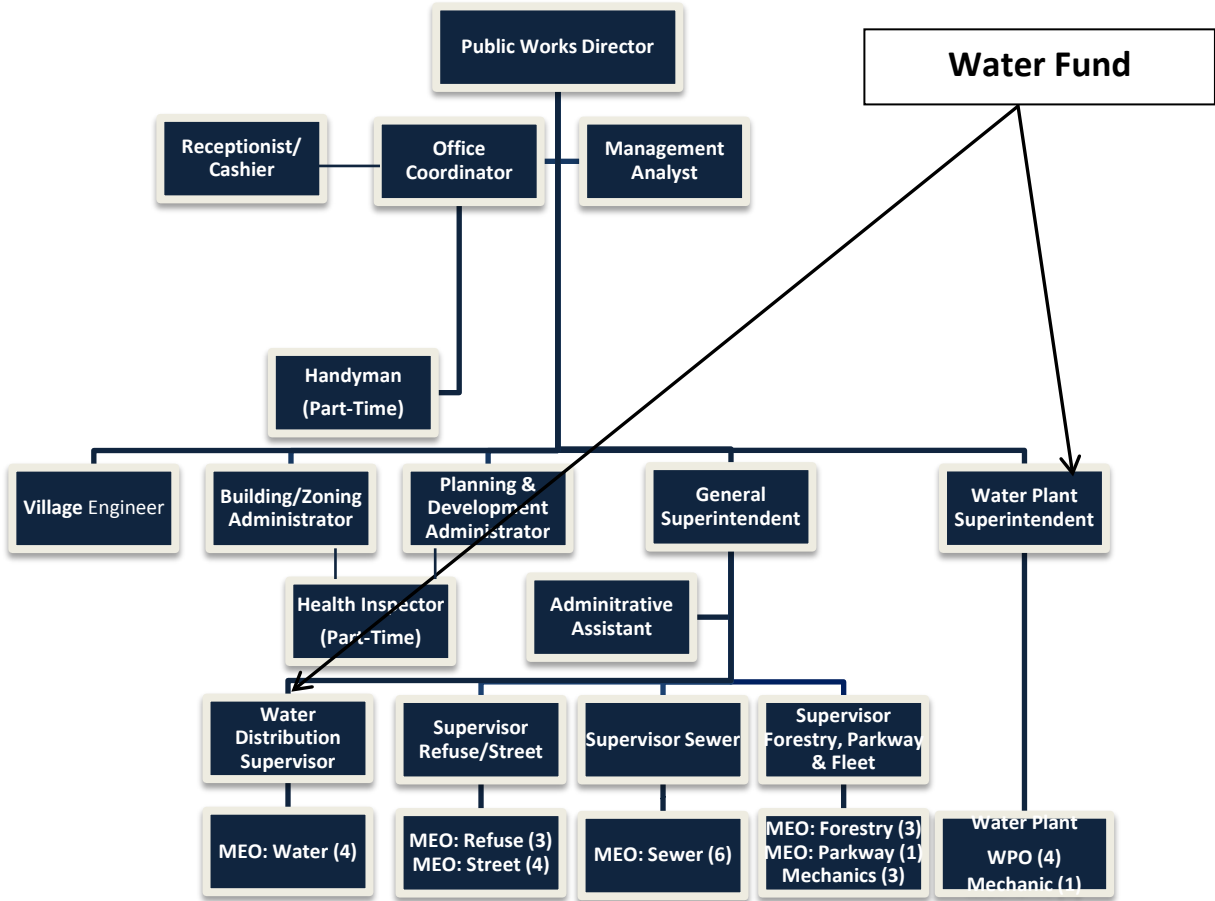
- Produce and maintain quality drinking water in sufficient quantity;
- Supply water to the entire Village through the Village's 49 miles of water main; and
- Provide pressure to meet consumer needs with minimum of service interruptions.

The Water Production Division must meet all requirements of the following State and Federal agencies:

- Illinois Department of Public Health;
- Illinois Environmental Protection Agency - Division of Public Water Supplies;
- U.S. Environmental Protection Agency; and
- Metropolitan Water Reclamation District of Greater Chicago

DEPARTMENT STRUCTURE / STAFFING SUMMARY

ORGANIZATIONAL CHART:



STAFFING SUMMARY:

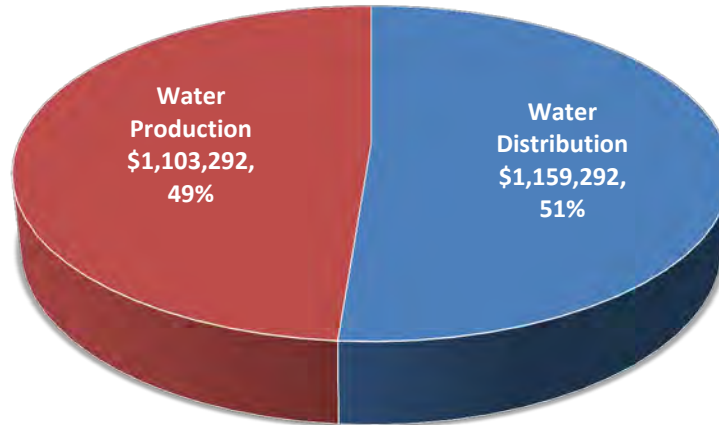
The Water Production and Water Distribution Divisions of the Water Fund are comprised of 11 full-time employees. Below is a chart illustrating authorized positions for FY 2017.

AUTHORIZED FULL-TIME POSITIONS			
POSITION TITLE:	FY 2015	FY 2016	FY 2017
Water Plant Superintendent	1	1	1
Water Distribution Supervisor	1	1	1
Water Plant Operators	4	4	4
Maintenance Equipment Operators	4	4	4
Mechanic	1	1	1

BUDGET EXPENDITURE SUMMARY

Expenditures of the Water Fund include Water Distribution and Water Production. The total FY2017 budget for the Water Fund is **\$2,262,584**.

FISCAL YEAR 2017 EXPENDITURES



	<u>Water Distribution</u>	<u>Water Production</u>	<u>Total</u>	<u>Prior Year's Budget</u>	<u>% Change from FY16</u>
PERSONNEL	563,035	626,189	1,189,224	1,204,284	-1.25%
SERVICES	133,194	206,025	339,219	325,660	4.16%
COMMODITIES	66,425	80,100	146,525	149,100	-1.73%
SUB-TOTAL	762,654	912,314	1,674,968	1,679,044	-0.24%
DEBT SERVICE	174,660	-	174,660	174,660	0.00%
OTHER EXPENSE	-	69,000	69,000	69,000	0.00%
CAPITAL	200,000	100,000	300,000	242,000	23.97%
FINANCING USE	21,978	21,978	43,956	43,626	0.76%
SUB-TOTAL	396,638	190,978	587,616	529,286	11.02%
DIVISION TOTAL	1,159,292	1,103,292	2,262,584	2,208,330	2.46%

Water | EXPENDITURES

Distribution/Production

Fund: Water

Account:	Account Title:	Proposed FY 2017 Budget	Projected FY 2016 Budget	Approved FY 2016 Budget	% Change
42110	Salaries Regular	766,869.00	781,073.00	796,927.00	-3.9%
42210	Salaries - Temporary	25,000.00	22,000.00	25,000.00	0.0%
42310	Overtime	50,333.00	50,333.00	50,333.00	0.0%
	Salaries:	842,202.00	853,406.00	872,260.00	-3.6%
42116	Longevity Bonus	16,150.00	0.00	0.00	100.0%
42118	Safety Pay	2,011.00	0.00	0.00	100.0%
42120	RHS Pay	4,600.00	4,279.52	8,857.00	-92.5%
42124	Other Compensation	3,845.00	0.00	0.00	100.0%
42610	Employee Benefits	143,079.00	158,620.00	138,911.00	2.9%
42620	Employee Benefits - ACA	12,217.00	15,651.00	6,513.00	46.7%
46115	Social Security Admin.	51,931.00	55,702.00	55,497.00	-6.9%
46120	Medicare Only Contrib.	12,147.00	12,980.00	12,980.00	-6.9%
46125	IMRF	101,042.00	105,551.00	109,266.00	-8.1%
	Fringe Benefits:	347,022.00	352,783.52	332,024.00	4.3%
51125	Station Repairs	10,000.00	10,000.00	10,000.00	0.0%
51130	Grounds Maintenance	1,500.00	500.00	2,250.00	-50.0%
51140	Office Equipment Maintenance	1,250.00	250.00	1,250.00	0.0%
51145	Radio Equipment Maintenance	250.00	0.00	400.00	-60.0%
51150	Chemical Feed Equip. R/M	1,500.00	2,250.00	2,250.00	-50.0%
51155	Coagulation Equip. R/M	500.00	500.00	500.00	0.0%
51165	Filer Equipment R/W	2,500.00	5,000.00	5,000.00	-100.0%
51170	Chlorine Equipment R/W	800.00	800.00	800.00	0.0%
51175	Instruments R/M	1,000.00	1,000.00	1,000.00	0.0%
51180	General Equipment R/M	5,000.00	5,000.00	5,000.00	0.0%
81185	Fire Hydrant R/M	8,100.00	8,100.00	8,100.00	0.0%
51190	Diesel Motors R/M	500.00	500.00	500.00	0.0%
51245	Pump Repair	1,000.00	1,000.00	1,000.00	0.0%
51250	Electrical System R/M	750.00	100.00	750.00	0.0%
51255	Meter Repairs and Install	3,000.00	2,600.00	2,000.00	33.3%
51260	Maintenance of Water Tower	22,944.00	22,944.00	20,670.00	9.9%
51270	Lease of Overhead Wire	1,400.00	1,900.00	1,400.00	0.0%
51275	Lab Equipment R/M	1,700.00	1,700.00	1,700.00	0.0%
51277	Intake R/M	8,000.00	12,060.00	6,500.00	18.8%
51280	Water Main - Emergencies	20,000.00	20,000.00	20,000.00	0.0%
51285	Repair Service Pipes/Fitting	35,000.00	35,000.00	35,000.00	0.0%
51290	Shop Repairs	1,000.00	0.00	1,000.00	0.0%
52165	Dry Cleaning Services	3,400.00	3,400.00	3,400.00	0.0%
52170	Data Processing Services	8,990.00	8,855.00	8,855.00	1.5%
52195	Credit Card Fees	4,500.00	4,500.00	4,500.00	0.0%
52200	Postage	4,500.00	4,750.00	4,500.00	0.0%

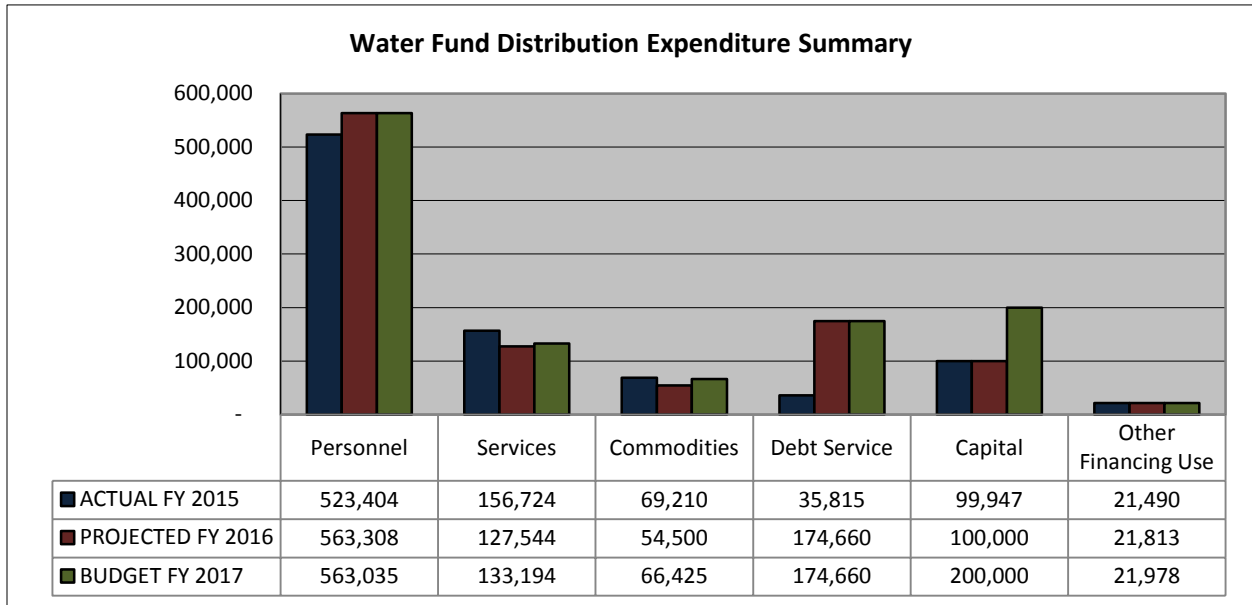
Account:	Account Title:	Proposed FY 2017 Budget	Projected FY 2016 Budget	Approved FY 2016 Budget	% Change
52205	Telecom/Internet Service	6,650.00	13,000.00	6,150.00	7.5%
52210	Publishing	1,500.00	3,000.00	12,500.00	-733.3%
52260	Metro. Water Reclamation District	18,000.00	15,000.00	15,000.00	16.7%
52265	Dumping Fees	14,000.00	10,000.00	18,000.00	-28.6%
52270	Electrical - Light/AC	80,000.00	75,000.00	80,000.00	0.0%
52275	Natural Gas	8,000.00	8,000.00	8,000.00	0.0%
53115	Auditing Services	350.00	350.00	350.00	0.0%
53125	Engineering Services	25,000.00	495.00	1,000.00	n/a
53130	Laboratory Services	3,500.00	3,500.00	3,500.00	0.0%
53160	Plumbing Inspections	3,500.00	3,500.00	3,500.00	0.0%
53180	VOG Management Services	43,956.00	43,626.00	43,626.00	0.8%
54125	Legal Counsel - Other	0.00	1,340.00	0.00	n/a
55105	Membership/Dues	300.00	0.00	0.00	100.0%
55110	In Service Training	5,400.00	4,100.00	5,400.00	0.0%
56105	Public Liability Insurance	20,935.00	20,935.00	20,935.00	0.0%
56110	Insurance Deductibles	3,000.00	0.00	3,000.00	0.0%
	Services:	383,175.00	354,555.00	369,286.00	3.6%
61105	Janitorial Supplies	700.00	700.00	700.00	0.0%
61110	Materials	6,000.00	5,000.00	5,000.00	16.7%
61165	Sundry	2,200.00	2,200.00	2,200.00	0.0%
61170	Office Supplies	2,300.00	2,800.00	2,400.00	-4.3%
61180	Shop Supplies	3,500.00	2,500.00	2,000.00	42.9%
61185	Gasoline-Oil-Grease	2,450.00	1,500.00	2,450.00	0.0%
61187	Vehicle Gas-Oil-Grease	9,600.00	6,500.00	11,700.00	-21.9%
61190	Odor Control Chemicals	6,000.00	6,000.00	6,000.00	0.0%
61195	Treatment Chemicals	10,000.00	4,000.00	17,700.00	-77.0%
61200	Coagulation Chemicals	22,450.00	0.00	22,450.00	0.0%
61205	Disinfection Chemicals	10,200.00	7,600.00	10,200.00	0.0%
61210	Fluoridation Chemicals	11,000.00	12,700.00	12,700.00	-15.5%
61215	General Plant Supplies	1,000.00	1,000.00	1,000.00	0.0%
61220	Lab Equipment Supplies	11,500.00	11,500.00	11,500.00	0.0%
62105	Misc. Computer Equipment	0.00	0.00	0.00	n/a
62120	Water Meter	15,000.00	12,000.00	12,000.00	20.0%
62125	Misc. Hydrant Replacement	11,500.00	9,000.00	9,000.00	21.7%
62130	Misc. Equipment	7,500.00	7,500.00	7,500.00	0.0%
62135	Safety Equipment	3,300.00	3,300.00	3,300.00	0.0%
64105	Uniforms/Work Clothing	2,675.00	2,250.00	2,250.00	15.9%
65105	Tool Purchase/Repair	4,500.00	4,000.00	4,000.00	11.1%
66105	Vehicle Operating Expense	3,150.00	2,250.00	3,050.00	3.2%
	Commodities:	146,525.00	104,300.00	149,100.00	-1.8%
74020	Loan Payment	174,660.00	174,660.00	174,660.00	0.0%
	Debt Service:	174,660.00	174,660.00	174,660.00	0.0%

Account:	Account Title:	Proposed FY 2017 Budget	Projected FY 2016 Budget	Approved FY 2016 Budget	% Change
82120	Small Tools & Equipment	100,000.00	30,000.00	32,000.00	68.0%
84115	Water System Improvements	200,000.00	160,000.00	210,000.00	-5.0%
	Capital:	300,000.00	190,000.00	242,000.00	19.3%
95105	Depreciation	69,000.00	69,000.00	69,000.00	0.0%
	Other Expense:	69,000.00	69,000.00	69,000.00	0.0%
	TOTAL WATER FUND:	2,262,584.00	2,098,704.52	2,208,330.00	2.4%

WATER DISTRIBUTION DIVISION

The Water Distribution Division of the Water Fund is responsible for the ongoing maintenance and upgrades of the water transmission and distribution main system that delivers finished drinking water from the Glencoe Plant to all water customers. Staff in this Division handle routine and emergency repairs to the system; install, maintain and read residential and commercial water meters; and, install, maintain and exercise valves and fire hydrants.

The Water Distribution Fiscal Year 2017 Budget is \$1,159,292. Below is the review of the expenditures for the Water Distribution Division.



Water Distribution Division Account Class Description:

- Personnel: Salaries, employee benefits and pension costs
- Services: Maintenance and repair, service fees, training costs, and risk management
- Commodities: Supplies, vehicle operating expense, equipment, uniforms, tool purchase and repairs
- Debt Service: Interest on bonds and loan payment
- Capital: Equipment, vehicles and water system improvements
- Other Financing Use: Management services

GOALS & OBJECTIVES:

FISCAL YEAR 2016 ACCOMPLISHMENTS:

In addition to the daily responsibilities of the division, other special projects undertaken in Fiscal Year 2016 include the following:

1. Completed installation of 800 Ln. Ft. of replacement water main on Glencoe Drive between Lincoln Ave and Tudor Ct.
2. Completed emergency repairs on 28 water main breaks.
3. Commenced water distribution system study.

FISCAL YEAR 2017 GOALS:

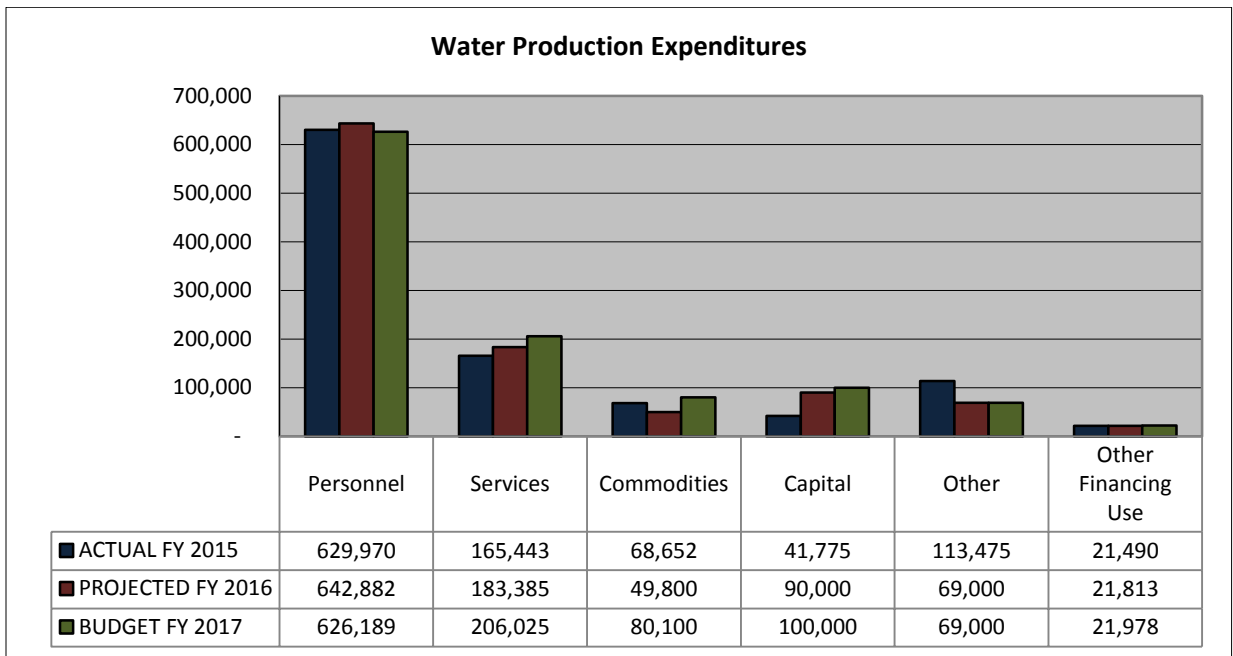
In addition to the initiatives outlined in the Strategic Work Plan, the Water Distribution Division will endeavor to complete the following goals as well in Fiscal Year 2017.

Goals	Anticipated Completion:
Complete water distribution system study	1st Quarter
Complete water main replacement – 2,000 Ln. Ft.; Location TBD	3rd Quarter

WATER PRODUCTION DIVISION

The Water Production Division of the Water Fund is responsible for producing drinking water of the highest quality that meets all regulatory requirements, and is of adequate quantity and pressure to supply the entire Village distribution system. Staff in this Division is also responsible for the ongoing maintenance and improvements to the process systems, equipment and infrastructure of the Water Treatment Plant. The Village of Glencoe Water Plant is operated around the clock by State-Certified personnel. Operations include daily sampling & lab tests which include twice-a-week sampling of the distribution system to assure compliance with Federal, State and Local requirements.

The Water Distribution Division Fiscal Year 2017 Budget is \$1,103,292. Below is the review of expenditures for the Water Production Division.



Water Production Division Account Class Description:

- Personnel: Salaries, employee benefits and pension costs
- Services: Maintenance and repair, service fees, training costs, and risk management
- Commodities: Chemicals & supplies, vehicle operating expense, equipment, uniforms, tool purchase and repair
- Capital: Vehicles, WTP process equipment and plant improvements
- Other Financing Use: Management services

GOALS & OBJECTIVES:

FISCAL YEAR 2016 ACCOMPLISHMENTS:

In addition to the daily responsibilities of the division, other special projects were undertaken in Fiscal Year 2016 with results as follows:

1. Completed Water Supply Planning Report
2. Completed Turbidimeter Unit Replacement
3. Completed Filter Controls Replacement
4. Managed Cross Connection Control Program utilizing a third party service provider

FISCAL YEAR 2017 GOALS:

In addition to the initiatives outlined in the Strategic Work Plan, the Water Production Division will endeavor to complete the following goals as well in Fiscal Year 2017.

Goals	Anticipated Completion:
Complete Water System Master Plan	4th Quarter
Replace Low Lift Pumps (2 of 4)	2nd Quarter
Replace High Lift Emergency Pump and Engine	3rd Quarter
Manage Cross Connection Control Program	Ongoing

STRATEGIC PRIORITIES

Village Board approved a 3-year Strategic Work Plan in October 2014. Six **Strategic Priorities** – **Financial Sustainability, Commercial Vitality, Infrastructure Replacement, Operational Effectiveness, Organizational Development, and Community Engagement** were developed by the Village Board as the basis for this plan; numerous projects, with responsibility across all operating departments and administered by the Village Manager’s Office, are planned for the coming Fiscal Year.



The Water Division will be involved in the following Strategic Priorities in Fiscal Year 2017.

Financial Stability

- Continue to refine process used to define operating costs of all departmental functions for FY18 budget process.
- Coordinate review of new revenue opportunities with review of opportunities to improve process efficiency.

Infrastructure Replacement

- Complete Water System Master Plan report including refining alternatives for the replacement of the water treatment plant, water distribution system study and review and analysis of water rate study
- Continue to evaluate possible partnership with the Northwest Water Commission.
- Utilize information from the Water System Master Plan to develop long term water system improvement plan.
- Reassess capital equipment replacement procedures/policies.
- Develop a qualitative decision making approach for the review of the Village's 10 year capital project inventory.

Operational Effectiveness

- Review Village services previously identified as core (absolute) or enhanced (optional) and determine which services warrant more comprehensive analysis and review.
- Review process for work order management in Public Works Department; investigate work order management technology solutions. Recommend solution to Village Board for approval.
- Implement GIS collector app software for field verification of infrastructure data.
- Modify operations and integrate new technology into work processes.
- Conduct analysis of partnering opportunities with other regional municipal organizations; Identify similar operational needs and estimate costs.

Organizational Development

- Continue to provide leadership/management training for first-line supervisors.
- Provide leadership/management opportunities for supervisors, including those outside of traditional job responsibilities.
- Ensure a work and training environment that allows for competitive internal promotions.

Community Engagement

- Implementation of service request system to expedite registering, processing and tracking of residential service requests.



DEBT SERVICE FUND

FY 2016

<u>FY</u>	<u>Original Issue</u>	<u>Beginning Balance</u>	<u>Issuances</u>	<u>Retirements</u>	<u>Ending Balance</u>
2005	1,850,000	215,000	-	215,000	-
2009	7,400,000	4,460,000	-	1,050,000	3,410,000
2012	8,550,000	8,550,000	-	-	8,550,000
2015	5,000,000	-	5,000,000	-	5,000,000
	22,800,000	13,225,000	5,000,000	1,265,000	16,960,000

FY 2017

<u>FY</u>	<u>Original Issue</u>	<u>Beginning Balance</u>	<u>Issuances</u>	<u>Retirements</u>	<u>Ending Balance</u>
2005	1,850,000	-	-	-	-
2009	7,400,000	3,410,000	-	1,090,000	2,320,000
2012	8,550,000	8,550,000	-	-	8,550,000
2015	5,000,000	5,000,000	-	-	5,000,000
	22,800,000	16,960,000	-	1,090,000	15,870,000

FUND PURPOSE

The Debt Service Fund is established for the purpose of retiring general obligation and other debt incurred to finance various capital improvements in the Village.

FUND HIGHLIGHTS

At the end of Fiscal Year 2016 the Village debt balance was \$16.96 Million. On April 7, 2015, two referendum questions were approved for the issuance of a total of \$10.0 Million of new debt. In July 2015, \$5.0 Million in general obligation bonds were issued. It is anticipated that the Village will issue the second \$5.0 Million during Fiscal Year 2017, however that anticipated bond issuance is not reflected in this report.

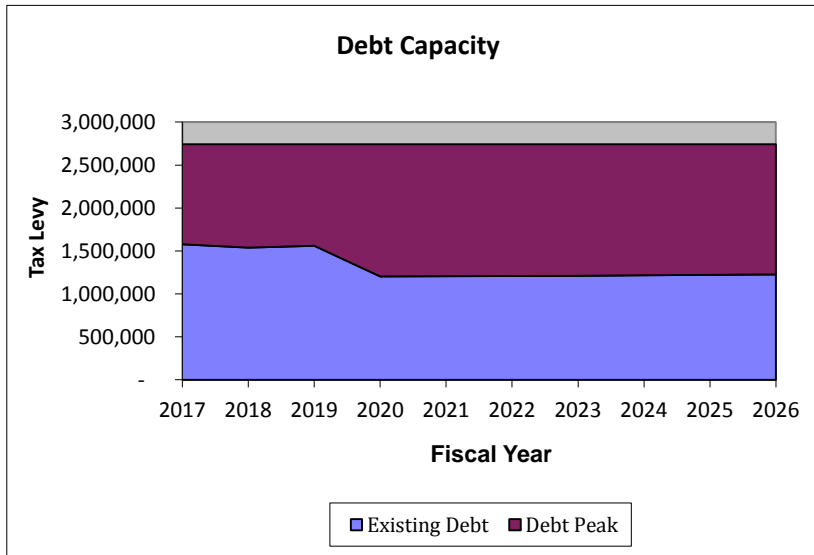
The Village preserves its limited tax bond authority as an emergency reserve or for use as otherwise directed by the Village Board. Beginning Tax Year 2009 (Fiscal Year 2011) the annual extension limit increases by the percentage change in the CPI. Since the legislation allowed the increase in the extension limit, that limit has increased from \$501,555 to \$552,379. However, the Village's Equalized Assessed Value has decreased from \$1.2 Billion in Fiscal Year 2011 to \$796 Million in Fiscal Year 2016 which reduces the maximum principal that can be issued to \$3.9 Million.

As of March 1, 2016, the full annual payment limit has been restored.

**EXISTING DEBT SERVICE TAX LEVY PROJECTION
FISCAL YEAR 2016 THROUGH FISCAL YEAR 2025**

<u>SERIES</u>	<u>RETIREMENT DATE</u>	<u>ORIGINAL DEBT</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
2005	Dec-15	1,850,000	-	-	-	-	-	-	-	-	-	-
2009	Dec-18	7,400,000	1,174,895	1,195,370	1,216,995	-	-	-	-	-	-	-
2012	Dec-27	8,550,000	185,000	185,000	185,000	1,045,000	1,047,800	1,050,200	1,052,200	1,058,800	1,063,719	1,068,106
2015	Dec-34	5,000,000	218,213	158,700	158,700	158,700	158,700	158,700	158,700	158,700	158,700	158,700
Annual Tax Levy			1,578,108	1,539,070	1,560,695	1,203,700	1,206,500	1,208,900	1,210,900	1,217,500	1,222,419	1,226,806
Annual Tax Levy per \$10K EAV			19.23	18.21	17.93	13.43	13.06	12.71	12.36	12.07	11.76	11.46

Total Original Debt 26,690,000



**ANNUAL PRINCIPAL PAYMENT ON EXISTING G.O. DEBT SERVICE
FISCAL YEAR 2016 THROUGH FISCAL YEAR 2026**

SERIES	RETIREMENT DATE	ORIGINAL DEBT	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
2005	Dec-15	1,850,000	-	-	-	-	-	-	-	-	-	-
2009	Dec-18	7,400,000	1,090,000	1,135,000	1,185,000	-	-	-	-	-	-	-
2012	Dec-27	8,550,000	-	-	-	860,000	880,000	900,000	920,000	945,000	970,000	995,000
2015	Dec-34	5,000,000	-	-	-	-	-	-	-	-	-	-
Annual Principal Payment			1,090,000	1,135,000	1,185,000	860,000	880,000	900,000	920,000	945,000	970,000	995,000

Principal Balance

March 1	16,960,000	15,870,000	14,735,000	13,550,000	12,690,000	11,810,000	10,910,000	9,990,000	9,045,000	8,075,000
February 28 (29)	15,870,000	14,735,000	13,550,000	12,690,000	11,810,000	10,910,000	9,990,000	9,045,000	8,075,000	7,080,000
Equalized Assessed Valuation (1) 3.0% Annual Increase	820,493,035	845,107,826	870,461,061	896,574,893	923,472,140	951,176,304	979,711,593	1,009,102,941	1,039,376,029	1,070,557,310
G.O. Debt Limit - 10.00% of EAV	82,049,304	84,510,783	87,046,106	89,657,489	92,347,214	95,117,630	97,971,159	100,910,294	103,937,603	107,055,731
Legal G.O. Debt Margin On 2/28 (29)	66,179,304	69,775,783	73,496,106	76,967,489	80,537,214	84,207,630	87,981,159	91,865,294	95,862,603	99,975,731
Long Term Debt Per Capita (Assumes Constant Population of 8,723)	1,819.33	1,689.21	1,553.36	1,454.77	1,347.71	1,245.01	1,140.02	1,032.18	921.49	807.94
Long Term Debt per \$10,000 EAV	193.42	174.36	155.66	141.54	127.89	114.70	101.97	89.63	77.69	66.13

Interest Payments

SERIES	RETIREMENT DATE	ORIGINAL DEBT	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
2005	Dec-15	1,850,000	-	-	-	-	-	-	-	-	-	-
2009	Dec-18	7,400,000	84,895	60,370	31,995	-	-	-	-	-	-	-
2012	Dec-27	8,550,000	185,000	185,000	185,000	185,000	167,800	150,200	132,200	113,800	93,719	73,106
2015	Dec-34	5,000,000	218,213	158,700	158,700	158,700	158,700	158,700	158,700	158,700	158,700	158,700
Annual Principal Payment			488,108	404,070	375,695	343,700	326,500	308,900	290,900	272,500	252,419	231,806
Interest as % of Prin. Balance			2.88%	2.55%	2.55%	2.54%	2.57%	2.62%	2.67%	2.73%	2.79%	2.87%



ANALYSIS OF DEBT SERVICE CAPACITY

Analysis of Debt Capacity

The following is an analysis of the Village's debt capacity.

As a special charter community, the Village can legally issue debt service up to 10% of the assessed value within the Village. Projected as of February 28, 2016, this limit will be \$82.0 Million. At that time, the Village will have \$15.8 Million in debt applicable to the limit leaving a legal debt margin of \$66.2 Million. This analysis does include an issuance in July of 2015 of \$5.0 Million in new debt from the approval of two referendum questions on April 7, 2015 for the issuance of an additional \$10.0 Million in general obligation bonds. The analysis does not include the second issuance of \$5.0 Million in new debt anticipated during Fiscal Year 2017

Most debt issuances would require voter approval unless issued with a pledge of alternate revenues (water revenue, golf revenue, sales tax, etc.) or is otherwise issued using the Village's limited tax authority.

Alternative revenue bonds only require referendum if a petition is filed with enough signatures to compel a referendum. The Village has no outstanding alternative revenue debt.

The Village also has limited tax authority based upon the amount of property tax extension used to pay for non-referendum debt service at the time tax cap legislation was enacted in the early 1990's. The law provides that non-referendum debt can be replaced without referendum. Originally, the Village could issue debt with annual debt service payments up to \$501,000 without referendum. Beginning Tax Year 2009 (Fiscal Year 2011) the extension cap increases annually by the same CPI as property tax extension under Property Tax Extension Limitation Law (PTELL). During Fiscal Year 2016 the limited tax debt cap is \$552,379.

The Village can issue limited tax bonds up to ½ of one percent of the Village's Equalized Assessed Valuation, as of Fiscal Year 2016 that amount is \$3.9 Million and the Village can pay up to \$552,379 annually towards retirement of those bonds.

Policy Considerations

The following are major elements of the Village's historic practices concerning the issuance of debt. These elements are listed for review in conjunction with consideration of any further possible debt issuances:

Element	Practice
Debt Payment Schedule	Typically when debt has been issued, the schedule has been structured to minimize fluctuation in the existing debt schedule.
Type of Debt	<p>Debt has typically been voter approved general obligation debt.</p> <p>The enterprise funds (Water and Golf) have issued debt backed by the Village called alternate revenue debt service. With alternate revenue debt, some revenue source is pledged to pay the debt. If the pledged revenue falls short, the property taxes are collected to pay the required debt service. There is no referendum with alternate revenue debt, unless a petition is filed with sufficient signatures to require one. The Village has never had a referendum on alternate revenue debt issuances.</p> <p>The Village also has the ability to issue limited tax debt without referendum up to an annual debt service payment of \$552,379 per year.</p>
Limited Tax Debt	The Village Board has discussed maintaining the limited tax debt authority as an emergency reserve.
Term of Debt	Typically the schedule is no longer than 15 years or as otherwise determined to be an appropriate length for the type of asset or improvement financed.
Maximum annual debt service	No policy maximum set. Fiscal Year 2010 and Fiscal Year 2011 debt is approximately \$2.7 Million (prior to abatements).
Use of Debt Service	Typically debt has been issued for projects such as streets, sewers, water main, or major equipment (such as fire engine replacement) or to refund existing debt where financial conditions are favorable.

VILLAGE OF GLENCOE
LIMITED TAX BOND AUTHORITY

Annual Extension Available (1)	552,379
Annual Extension Obligated	-
Available for Debt Service	552,379
Rate	3.00%

Terms (Yrs)	10	15	20
Annual Payment	466,926	333,640	267,719
Issuance Amount	3,982,976	3,982,976	3,982,976 (1)

(1) Limited to 1/2 of 1% of EAV

1/2 OF 1.0% BONDING AUTHORITY (NON-REFERENDUM)

2014 EAV	796,595,180
1/2 or 1.0% Authority (2)	3,982,976
Limited Tax Bond Balance (3)	215,000
Remaining 1/2% Authority	3,767,976

Note

- (1) Beginning Tax Year 2009, the available extension increases by CPI.
(2) Outstanding principal balance reduces this amount available.
(3) As of 1/1/2016

INCREASE IN EXTENSION AUTHORITY

<u>Fiscal Year</u>	<u>Limit</u>	<u>% Change</u>
2010	501,555	N/A
2011	502,056	0.10%
2012	515,612	2.70%
2013	523,346	1.50%
2014	538,837	2.96%
2015	548,212	1.74%
2016	552,379	0.76%



CAPITAL PLAN

**FY 2017 CAPITAL BUDGET
BY QUARTER**

FIRST QUARTER (MARCH - MAY 2016)	FY 2017 BUDGET	FUNDING SOURCE
Village Hall HVAC Replacement	2,300,000	Bond
Storm Water Drainage Improvements	2,750,000	Bond
TOTAL FIRST QUARTER	\$ 5,050,000	

SECOND QUARTER (JUNE - AUGUST 2016)	FY 2016 BUDGET	FUNDING SOURCE
Residential Sidewalk Replacement	100,000	Bond
Low Lift Pump Raw Water Screen	25,000	Water
Water Main Replacement	200,000	Water
TOTAL SECOND QUARTER	\$ 325,000	

THIRD QUARTER (SEPTEMBER - NOVEMBER 2016)	FY 2016 BUDGET	FUNDING SOURCE
High Lift Emergency Pump & Engine	75,000	Water
TOTAL THIRD QUARTER	\$ 75,000	

FOURTH QUARTER (DECEMBER - FEBRUARY 2017)	FY 2016 BUDGET	FUNDING SOURCE
Sanitary Sewer Lining	250,000	Bond
SCADA Sanitary Lift Station	75,000	General
Rockgate Lane Storm Outfalls	50,000	General
Routing Device Replacement	30,000	General
Squad Car Video Cameras	20,000	General
2 1/2 Ton Dump Body #41	30,000	General
Brush Chipper #10	60,000	General
PS Vehicle Replacement #661 & #698	67,000	General
STARCOM Transition	300,000	E911
TOTAL FOURTH QUARTER	\$ 882,000	

OTHER PROJECTS - FUNDING QTR TBD	BUDGET	FUNDING SOURCE
TOTAL	\$ -	

FISCAL YEAR 2016 CAPITAL BUDGET GRAND TOTAL	\$ 6,332,000
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FISCAL YEAR 2017 CAPITAL PROJECTS

Bond Fund 2015A & 2016

Project:	Cost:
Village Hall HVAC Replacement	\$2,300,000
Residential Sidewalk Replacement	\$ 100,000
Storm Water Drainage Improvements	\$2,750,000
Sanitary Sewer Lining	<u>\$ 250,000</u>
Bond 2015A Total:	<u>\$5,400,000</u>

General Fund

SCADA-Sanitary Lift Station	\$ 75,000
Rockgate Lane Storm Outfalls	\$ 50,000
Routing Device Replacement	\$ 30,000
Squad Car Video Cameras	\$ 20,000
2 ½ Ton Dump Body #41	\$ 30,000
Brush Chipper #10	\$ 60,000
PS Vehicle Replacement #661	\$ 20,000
PS Vehicle Replacement #698	<u>\$ 47,000</u>
General Fund Total:	<u>\$ 332,000</u>

E911 Fund

STARCOM Transition	<u>\$ 300,000</u>
E911 Fund Total:	<u>\$ 300,000</u>

Water Fund

High Lift Emergency Pump & Engine	\$ 75,000
Low Lift Pump Raw Water Screen	\$ 25,000
Water Main Replacement	<u>\$ 200,000</u>
Water Fund Total:	<u>\$ 300,000</u>

NAME: Village Hall HVAC Improvements
Category: Facility Improvements
Fund: Bond - 2015A & 2016
Account Number: TBD
Fiscal Year 2017
Project Coordinator: PW Management Analyst Adam Hall
Expected Useful Life 30 - 40 Years



Summary: The Village Hall is the most significant building in the Village's municipal campus and houses the administrative offices for Public Works, Finance and the Village Manager's office as well as the entire Public Safety Department operation. Likewise, all meetings of the Village Board, boards and commissions are held in the Village Hall. Family Service of Glencoe's main offices are also housed within the Village Hall. The Village Hall heating, ventilating and air conditioning (HVAC) systems are generally original to the building, which was constructed in 1956. To address temperature control issues, energy efficiency, and the need to replace aging infrastructure that is becoming more unreliable, the Village commissioned Grumman/Butkus Associates to evaluate the existing system, identify shortcomings and recommend HVAC improvement alternatives. The recommended improvements included in the approved bond referendum include a new centralized HVAC system equipped with a new building automation and a new electrical service. Design is expected to be completed in FY 16 with construction anticipated to be completed in an estimated 12 months.

Budget Impact: The budgeted replacement cost for the Village Hall HVAC System Improvements in FY 17 is \$2,300,000. These costs were included in and approved with the April 2015 Bond Referendum.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	2,300,000	-	-
Description:	HVAC - Village Hall/Public Safety		

NAME: Residential Sidewalk Replacement
Category: Public Improvement
Fund: Bond - 2015A & 2016
Account Number: TBD
Fiscal Year 2017
Project Coordinator: Village Engineer

Summary: The Village has maintained a residential sidewalk replacement program for over 30 years. This capital item is an annual budget allowance for residential concrete sidewalk replacement based on condition in order to protect the general public. Residential sidewalk in the Village is inspected by area on a 3-year cycle, and identified sidewalk segments, together with reported hazard locations, comprise an annual targeted replacement quantity. Inspection standards have been developed in cooperation with the Village's risk management agency, IRMA, and are utilized in evaluating the condition of public sidewalk. Based on the cost of replacement of residential concrete sidewalk this proposed bond fund budget allowance is estimated to cover the replacement of 16,000-17,000 square feet or 600 - 650 sidewalk squares in **Area 1**.

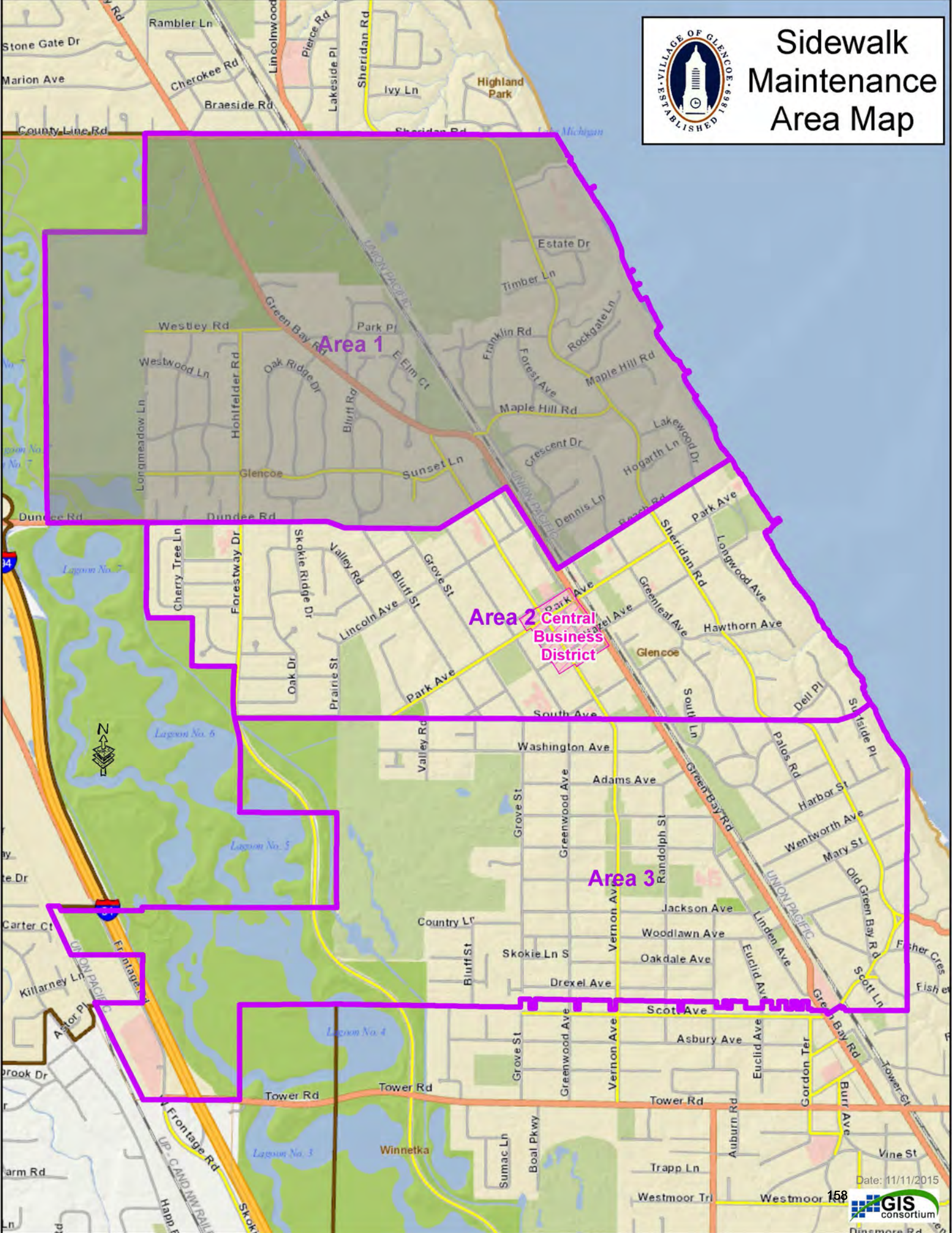
*Detailed sidewalk maintenance area map is available on the following page.

Budget Impact: The budgeted cost for Residential Sidewalks in FY 2017 is \$100,000. Bond funds were approved in the April 2015 referendum.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	100,000	-	-
Description:	Sidewalk Replacement		



Sidewalk Maintenance Area Map



NAME: Storm Water Drainage Improvements
Category: Public Improvements
Fund: Bond - 2015A
Account Number: TBD
Fiscal Year 2017
Project Coordinator: Village Engineer
Expected Useful Life 50 Years

Summary: In 2014, the Village implemented a Storm Water Drainage Study to evaluate 5 subject areas in the Village where recurring flooding in the streets and right-of-way impacted private property. Those 5 areas included larger drainage basins in the Skokie Heights and Ridges and the Terrace Court/Park Place neighborhoods; as well as the 700 block of Greenwood, the 400 block of Madison and the Hazel Avenue underpass. The Study ultimately recommended improvements in each of the drainage basin areas and those improvements were approved in the bond referendum in April 2015. The approved improvements are planned to consist of 9,000 total feet of sewer pipe to address insufficient capacity that directly impacts 93 properties, with additional positive impacts to the overall areas. The improvements will be constructed over two years with the Terrace Court, Skokie Ridge and Hazel Avenue Drainage Improvements scheduled for FY 2017.

*Detailed stormwater drainage project map is available on the following page.

Budget Impact: The budgeted cost for storm sewer improvements in the Terrace Court, Skokie Ridge and Hazel Avenue Basin areas in FY 2017 is \$2,750,000. These costs were approved in the April 2015 Bond Referendum.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	2,750,000	2,950,000	-
Description:	Storm Sewer	Storm Sewer	

2017 STORMWATER DRAINAGE PROJECTS

Proposed Drainage Basin Improvement Areas

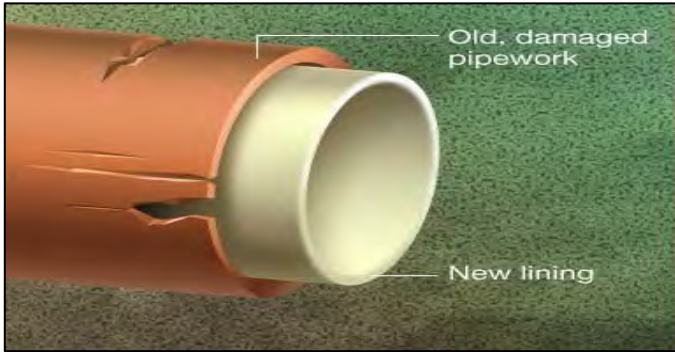
1) TERRACE COURT BASIN

3) HAZEL AVE BASIN

2) SKOKIE RIDGE BASIN



NAME: Sanitary Sewer Lining
Category: Public Improvements
Fund: Bond - 2015A & 2016
Account Number: TBD
Fiscal Year 2017
Project Coordinator: Village Engineer Christine Van Dornick



Expected Useful Life 50 Years

Summary:

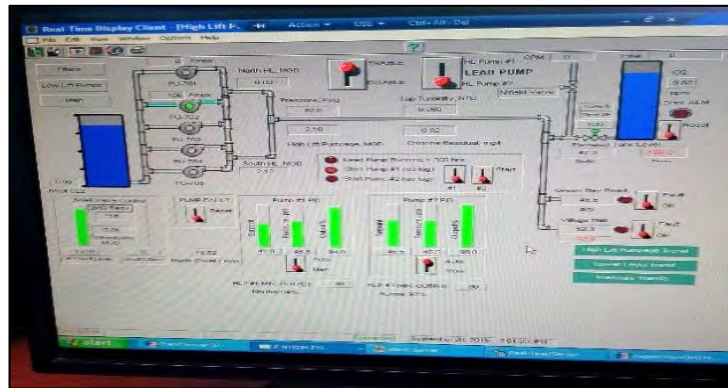
The Village's sanitary sewer system consists of 40 miles of sanitary sewer main, 900 manholes and 8 lift stations. The maintenance and operation of this system is a critical responsibility of the Public Works Department. Repair and rehabilitation of the sanitary sewer mains is an ongoing process and includes pipe replacement and lining. Sanitary sewer lining is a trenchless technology that involves pulling a new liner through an old pipe, and through a process of inflating and curing the material, rehabilitating the pipe. Lining sanitary sewer mains eliminates inflow and infiltration which contribute to charging the sanitary sewer and result in basement backups. The Village has used lining systems in rehabilitating aging and deteriorated sanitary sewer main for 30 years, and a re-lined sewer has an expected useful life of 50 years. The lining process is an excellent solution for rehabilitating sanitary sewer main located in rear lot easements to avoid disruptive and costly restoration of private property improvements. The FY 17 budget of \$250,000 for sanitary sewer rehabilitation is expected to improve an estimated 6,000 - 7,000 feet of sanitary main. (Candidate main segments will be identified from ongoing sewer televising and inspection efforts).

Budget Impact:

The 2015 Bond Fund budget for sanitary sewer improvements is a total of \$500,000; \$250,000 were completed in FY 16 and \$250,000 is scheduled in FY 17. The bond issuance was approved by referendum in the April 2015.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	250,000	-	-
Description:	Sanitary Sewer Lining		

NAME: SCADA System for Sanitary Sewer Lift Stations
Category: Lift Station Improvements
Fund: General
Account Number: 12-305-332-85110
Fiscal Year 2017
Project Coordinator: Public Works General Superintendent Donald Kirk
Expected Useful Life 20 Years



Summary: The Village currently maintains (8) sanitary sewer lifts stations. These stations are essential in the moving of sanitary sewer effluent out of low elevation residential areas using box mechanical and gravity systems. The existing mechanical/electrical equipment used to confirm that the stations are in proper operating order is outdated and unreliable. Supervisory Control and Data Acquisition (SCADA) systems is a technology that allows for realtime monitoring via remote access through the internet that provides the ability to check effluent levels, pump conditions, start and stop pumps, change pump levels, and troubleshoot alarms. A SCADA system will also provide real-time and historical data that will be used to monitor pump performance and how lift stations are affected by rain events. In most troubleshooting situations, the SCADA technology will substantially eliminate the need for "call-back" which will reduce the number of physical inspections required by a supervisor after normal business hours. Typically, Public Work staff experiences 10 to 12 lift station calls per year.

Budget Impact: The budgeted replacement/upgrade cost for the SCADA Sanitary Sewer Lift Station is \$75,000.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	75,000	-	-
Description:	SCADA System		

2017 CAPITAL PROJECT INVENTORY

Fund: General

NAME: Rockgate Lane Storm Outfalls
Category: CIP - Sewers
Fund: General
Account Number: 12-305-332-85105
Fiscal Year 2017
Project Coordinator: Village Engineer Christine Van Dornick
Expected Useful Life 40-50 Years



Illustration Photo (not actual)



Summary: The ravine located north of Rockgate Lane includes the storm sewer outfall structures for the Rockgate Lane and Brentwood Drive right-of-way storm water drainage systems. The outlet structures are in a deteriorated condition due to age and conditions in the ravine. This outfall restoration project will include designed improvements to each storm sewer outfall.

Budget Impact: The budgeted replacement cost for the Rockgate Lane Outfall Improvements is \$50,000.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	50,000		
Description:	Rockgate Lane Storm Outfalls		

NAME: Computer System Improvements
Category: Routing Device Replacement
Fund: General
Account Number: 12-210-222-82105
Fiscal Year 2017
Project Coordinator: Ron Dussard, Information Technology Coordinator



Summary: The Information Technology (IT) Division, a component unit of the Village Manager’s Office, provides support for all departments. The replacement of hardware and software varies dependent on factors like the useful technology life cycle, cost and performance. The technology 5 year master plan developed in 2012, identified technology upgrades through Fiscal Year 2017 based on technology trends at the time. However, because of frequent shifts in technology, it is difficult to predict more than two years in advance.

As the cost of personal computers, servers and infrastructure equipment decreases, the power and capability of hardware and software increases thus justifying the replacement of equipment to maintain or enhance productivity at the user level. The technology life cycle the Village maintains is 3 - 4 years for mobile devices, 4 -5 years for personal computers, 6 - 7 years for Servers, and 7 - 8 years for infrastructure equipment. Each year a set of equipment meets the above requirement either by the cost of maintenance, reached its useful life cycle or by performance degradation and is replaced. The equipment described in the project list has met one of the criteria listed above and is scheduled to be replaced.

Budget Impact: It should be noted that some equipment is frequently refreshed and recycled into production to users who have less requirement for high processing power and also the users whose gain in productivity are not significant enough to justify the replacement cost. The extremely moderate replacement cycle ensures that hardware is fully utilized and staff maintains high productivity levels either by replacing or refreshing hardware. This also ensures that staff keeps up with the latest enhancement of the software being used. Funds for the purchase of computer systems hardware are budgeted annually in the General Fund, in accordance with the schedule contained in the Village's Long-Range Capital Plan, which is updated on an annual basis.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	30,000	715,000	110,000
Description:	Routing Device Replacement	Switching Device Replacement & ERP	Comcast Infrastructure Upgrade & Office 365

NAME: SQUAD CAR VIDEO CAMERAS
Category: Police Capital Equipment
Fund: General
Account Number: 12-405-405-82150
Fiscal Year 2017
Project Coordinator: Public Safety Department



Window camera and dash monitor



Console mounted flash-player

Summary: Squad car video camera systems, while not mandated by the State of Illinois, are generally required by Cook County Courts to capture officer activity related to traffic stops and other police activities. The audio/video serves the department, the Village, and the public in the Department's efforts to provide responsible, professional services to the community. Each camera system consists of a windshield mounted camera, rear seat camera, dash mounted monitor, and a console mounted processing unit.

Budget Impact: The expected life cycle for a squad car camera system is 5 years. The Village plans on a three year phased project. Replacement cameras cost approximately \$5,000; the Village utilizes seven squad cameras. The replacement schedule is vital to ensure all marked police squads are properly equipped with reliable and functional equipment. These camera purchases are not tied to specific vehicle purchases, as the replacement schedules do not always coincide. In addition, the camera systems are easily removed and installed, making them versatile and flexible for use as necessary.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	20,000	10,000	5,000
Description:	4 Camera Systems	2 Camera Systems	1 Camera System

NAME: Dump Truck Body #41
Category: Vehicle
Fund: General
Account Number: 12-305-356-83105
Fiscal Year: 2017
Project Coordinator: PW General Superintendent Donald Kirk



Replacement Frequency 10 Years

Summary: The Six-Wheel Dump Truck (PW Unit #41) is one of two heavy duty trucks in the Department's fleet. These trucks are used for a variety of operational support purposes across all divisions including hauling excavation spoils, aggregate, tree logs, snow and other materials. This unit is also equipped with a snow plow and salt spinner and is a major component of the primary fleet utilized in the Village's Snow & Ice Control Plan to plow and salt major streets.

The current unit was purchased in 2004, has 52,183 miles and 4,822 engine hours. Wear and tear on heavy duty service vehicles in Public Works is not measured on vehicle mileage alone, as a significant amount of the operational use of the equipment is when it is idling in a stationary position. A common calculation used in the industry is to factor 30 odometer miles for every hour of engine use. For this vehicle the mileage equivalent is 144,660. Notwithstanding this calculation, the chassis of this truck is in functional condition, but the dump body has been repaired multiple times to address rust and structural deterioration. To reduce costs, staff recommends extending the life of the vehicle by replacing the dump body with a new stainless steel model in FY 2017 at a cost of \$30,000, and then replacing the chassis in a future year. The future chassis will accommodate the dump body proposed for purchase in FY 17, which will be reinstalled.

Budget Impact: The budgeted replacement cost for a Six-Wheel Dump truck body meeting the specifications of the current unit is \$30,000. This unit is budgeted in the Street Division of the General Fund.

5 Year Maintenance and Repair Expenditure History - Truck Unit #41					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Amount	4,195	3,673	6,318	9,281	3,778

NAME: Brush Chipper #10
Category: Vehicle
Fund: General
Account Number: 12-305-336-83105
Fiscal Year 2017
Project Coordinator: PW General Superintendent Donald Kirk



Replacement Frequency 10 Years

Summary: The brush chipper (PW Unit # 10) is a key piece of support equipment used in the Department's Forestry Division. The chipper is used to chip brush, branches and logs up to 8-inches diameter. This equipment is used in a front-line response capacity for storm damage, but also has year-round use through the Forestry Division's regular trimming and removal operations, including EAB tree removal and the Village's shared services operations with the Park District. The current unit was purchased in 2007 and has 1,890 engine hours. A method the department has utilized for equipment replacement is to measure the declining asset value versus the maintenance and repair costs. As value of the asset declines and maintenance and repair costs increase, there is a threshold where the cost of anticipated repairs exceeds the present value of the equipment, which is when the Village should consider replacement of the vehicle. The chipper's current asset value is approximately \$3,500, and there were repairs completed on the chipper unit in 2014 of \$5,700, which included a chipper drum replacement. Expected repair and maintenance in the next year could cost \$1,400, to include blade changes and engine maintenance. A review involving quantitative (repair and maintenance records) and qualitative (technical review with fleet maintenance) analysis, it is staff's recommendation that this chipper be scheduled for replacement in the next 12 to 24 months.

Budget Impact: The budgeted replacement cost for a brush chipper meeting the specifications of the current unit is \$60,000. This unit is budgeted in the Forestry Division of the General Fund.

5 Year Maintenance and Repair Expenditure History - Chipper Unit #10					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Repairs and Maintenance	684	1,414	2,694	5,798	913

NAME: Public Safety Vehicle Replacement
Category: Vehicle Replacement
Fund: General
Account Number: 12-405-405-83105
Fiscal Year 2017
Project Coordinator: Public Safety Department



Vehicle Model	Replacement Thresholds (Actual)			Disposition
	Service Life	Miles	Service History	
2003 Acura 3.2 TL #661	5 years (14 years)	100K (49,217)	High Frequency of Major Repairs, vehicle suspension and interior dash components failing from advanced age (Flood Damage 2014)	Trade/ replacement with similar used 2-4 yr old model.

Summary: The Criminal Investigations Division (CID) unmarked Acura is a seizure vehicle that has served well as a covert surveillance vehicle since 2005. It is primarily used by detectives when working with task force operations and departmental undercover operations. The present condition of the vehicle does not meet those standards. One of the major repairs done on the vehicle in FY 2015 included a new airbag sensor. Replacing this vehicle with a similar size surveillance vehicle is necessary within the next fiscal year. Vehicle seizures are random and unpredictable, so this expenditure is included in the CIP projection as per the Department replacement cycle. If a viable vehicle is seized in the meantime, this expenditure may not be necessary.

Budget Impact: The costs per vehicle vary depending on vehicle usage and transferability of equipment - the costs include vehicle purchase price, emergency equipment purchase and/or installation, graphics, and communications equipment. Staff will seek to replace this vehicle with a used vehicle that will not exceed \$20,000. In an effort to spread the costs of fleet turnover, the replacement schedule includes designated replacements in every budget year, as described above.

The budgeted replacement cost of the current unit is not to exceed \$20,000.

5 Year Maintenance and Repair Expenditure History - Vehicle #661					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Amount	658	869	493	552	1,249

NAME: Public Safety Vehicles
Category: Vehicle Replacement
Fund: General
Account Number: 12-405-405-83105
Fiscal Year 2017
Project Coordinator: Public Safety Department



Vehicle Model	Replacement Thresholds (Actual)			Disposition
	Service Life	Miles	Service History	
2008 Ford Expedition SUV	7 years (8 years)	100K (90,898)	Vehicle suspension, undercarriage, corrosion, peeling paint; vehicle is showing signs of deterioration from previous patrol use.	Current #653 to be Transferred to CSO #698 animal warden vehicle

Summary: Vehicle #698 is a re-purposed patrol 4WD SUV that is used for animal control and community service officer use. The vehicle has a large rear cargo area which has a special animal transport enclosure system, which with minor modification is transferrable to the 2013 Chevrolet Tahoe currently in service as a front line patrol vehicle #653. As in 2012, #653 will be transitioned to replace #698. #653 will be replaced with a 4WD police pursuit rated Chevrolet Tahoe, consistent with patrol fleet needs.

Budget Impact: The costs per vehicle vary depending on vehicle usage and transferability of equipment - the costs include vehicle purchase price, emergency equipment purchase and/or installation, graphics, and communications equipment. In an effort to spread the costs of fleet turnover, the replacement schedule includes designated replacements in every budget year, as described above. In recent years, due to a lack of consistent make/model availability, replacement costs have risen due to the need to purchase and install certain components that are make/model specific - prisoner screens, emergency light bars, radio consoles, and computer mounting hardware.

The budgeted replacement cost of the current unit is \$47,000.

5 Year Maintenance and Repair Expenditure History - Vehicle #698					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Amount	3,342	4,070	1,091	2,786	379

NAME: 911 / Radio System Equipment
Category: STARCOM Radio Network Transition
Fund: E911
Account Number: 19-415-420-82105
Fiscal Year 2017
Project Coordinator: Public Safety Department

Background: Glencoe participates in a shared police radio network (NORCOM) with thirteen partner police agencies serving the north shore and adjacent communities. The shared network provides five dispatch channels and three shared channels. The dispatch channels serve small geographic sub-groups of agencies who share a radio channel for routine radio traffic; the shared channels provide wide coverage for large scale emergencies and tactical operations. The shared network model has enabled participating agencies to share costs for infrastructure and equipment. However, there are challenges to maintaining NORCOM. 1) The analog radio system infrastructure is approaching 15 years of age and will likely need to be replaced in the next five to seven years. 2) The cost of telephone circuits, the backbone of the system, continue to rise dramatically while service quality has declined. 3) The network operates on what is commonly referred to as the T-Band frequency. Federal legislation passed in 2012 mandates that the T-Band frequency be vacated by all public safety radio networks by 2021. 4) NORCOM agencies no longer employ personnel with the expertise to perform preventative maintenance and troubleshooting of the existing system; repairs require outside vendors and replacement parts are often not available. Faced with these challenges, NORCOM partners have explored viable options. The limited options include rebuilding the NORCOM network or switching to a digital network (StarCom). Rebuilding the NORCOM network would be cost prohibitive - initial cost of totally new and updated technology infrastructure and equipment, continued operational and maintenance costs, daily management and troubleshooting, and limited funding from NORCOM agencies.

The StarCom network was developed by Motorola for public safety use in the State of Illinois. StarCom is a statewide digital trunked radio system, presently being used by many state, county, and local agencies including the Illinois State police; Cook, DuPage, Lake, and McHenry Counties; and the North West Central Dispatch agencies. Per the NORCOM Technical Committee and based on preliminary cost projections from Motorola, building a NORCOM specific StarCom radio network may be cost prohibitive. However, NORCOM agencies can discontinue supporting the present analog network, and join a StarCom network as subscribers. StarCom subscription offers many advantages over the current NORCOM system. 1) No need to own and maintain the infrastructure. 2) Elimination of phone circuit and radio maintenance expenses. 3) Coverage area includes entire metropolitan area, potentially the entire state, rather than local borders. 4) Interoperability with other StarCom agencies, including fire. Interoperable communications are vital during emergency response and routine operations outside our jurisdiction. 5) Availability of encryption, GPS location, and other advanced features not available with current analog system. 6) Additional channels for special events and tactical operations.

The NORCOM communities recognize the value of a shared network, and are very interested in approaching StarCom migration as a group or sub-groups in an effort to keep sub-networks in place. These sub-networks are vital to automatic and mutual aid as multiple departments share a radio frequency, rather than being limited to numerous single jurisdiction radio networks. NORCOM is faced with the loss of participating agencies. Three large agencies have initiated StarCom migration and will be leaving the NORCOM network in early 2016. Their departure will result in less revenue for NORCOM to address the challenges as described above, especially relative to rebuilding the present radio network. Therefore, StarCom migration, and the potential long-term cost savings, maybe required much earlier than the mandate year 2021. StarCom migration is also tied to mandated dispatch consolidation. Glencoe's present radio network partners - Kenilworth, Northfield, Wilmette, and Winnetka - are interested in staying together and exploring not only consolidation, but a StarCom radio channel as well. Regardless of dispatch consolidation, the NORCOM network will need to migrate to a StarCom alternative to ensure radio competency in coming years.

Budget Impact:

Due to the rather sudden developments and exigent nature of the need to migrate to StarCom, the expenditures have not been allocated through the Village's regular planning process. In addition, the Glencoe E9-1-1 fund is not sufficient to cover the transition. Transition to a digital StarCom NORCOM radio network will require significant investment in replacement mobile and portable radios, in addition to base station infrastructure. The NORCOM technical committee members are working to identify the best possible solution, in an effort to continue the shared radio network solution that all of the participating agencies rely upon to serve their communities. The original NORCOM system build-out occurred with significant reliance on federal grant funding; similar funding opportunities will likely be unavailable at this time. These listed costs are best estimates only due to the uncertainty of cost-sharing and volume discount pricing. Depending on the ability of NORCOM to initiate StarCom transition, dispatch consolidation, and implementation timetables, this expenditure may be deferred until FY 2018.

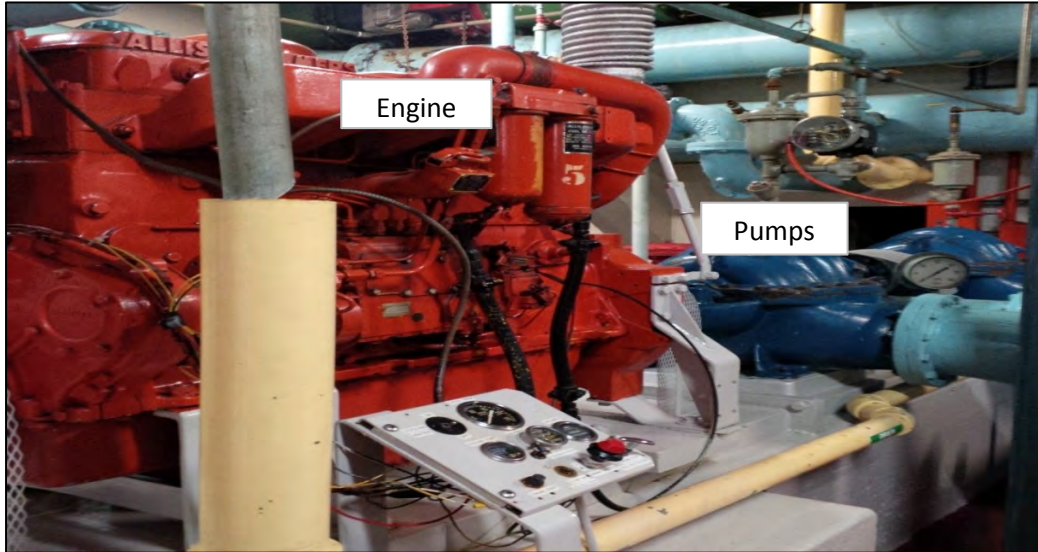
STARCOM RADIO NETWORK ITEMS:

Program Item List:	Radios, Equipment	200,000
	Annual Air-Time	18,000
	Installation and Programming	34,000
	Annual Service Agreement	2,100
	Contingency (~20%)	45,900
		\$ 300,000

5 Year Expenditure History					
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Budgeted Amount	65,000	25,500	15,000	15,000	
Actual Expenditures	29,847	722	14,457	n/a	

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	300,000	35,000	25,000
Description:	Program items listed above	Radio System Equipment	Radio System Equipment

NAME: High Lift Emergency Pump & Engine
Category: Water Plant Process Equipment
Fund: Water
Account Number: 11-110-370-82120
Fiscal Year: 2017
Project Coordinator: Water Plant Superintendent Alex Urbanczyk
Expected Useful Life: 30 years



Summary: The emergency high lift pumps and engine date from 1928 and 1965 respectively. While the emergency generator can run the primary electric pumps, the emergency diesel driven pumps are necessary during the transition to maintain pressure in the distribution system. Both of these pieces of equipment are well past their expected useful life expectancies of 30 years. High lift pumps deliver finished water to the distribution system and are critical to maintain distribution pressure. If the backup generator failed to start, this would be the only functional pump to deliver water to the distribution system. This is also an item that could be salvaged and utilized in a new WTP.

Budget Impact: This capital improvement is budgeted in the Water Production Division of the Water Fund and amounts to \$75,000.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	100,000	80,000	75,000
Description:	High & Low Lift Emergency Pump and Engine	Phase 1-Electric Valve Operators & Replace Bulk Chemical Storage	Phase 2-Electric Valve Operators & Replace Pumps and Motors-Low Lift

NAME: Replace Pumps and Motors-Low Lift
Category: Water Plant Process Equipment
Fund: Water
Account Number: 11-110-370-82120
Fiscal Year 2017
Project Coordinator: Water Plant Superintendent Alex Urbanczyk
Expected Useful Life 20 - 30 years



Summary: Low lift pumps and their motors are the first stage of water treatment. These pumps bring the raw water from Lake Michigan to the beginning of treatment process, without them, no water can be treated. There are 4 low lift pumps at the water plant, low lift pumps #1 and #2 are the most frequently used pumps in plant operation, and are in operation approximately 5,000 hours each year. These two pumps are used to treat approximately 80% of all raw water passing through the water plant. Life expectancies are in the 20 to 30 year range depending on usage. Low lift pumps #1 and #2 were installed in 1990 and are nearing the end of their useful lives.

Budget Impact: This capital improvement is budgeted in the Water Production Division of the Water Fund and amounts to \$25,000.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	100,000	80,000	75,000
Description:	High & Low Lift Emergency Pump and Engine	Phase 1-Electric Valve Operators & Replace Bulk Chemical Storage	Phase 2-Electric Valve Operators & Replace Pumps and Motors-Low Lift

NAME: Water Main Replacement - Distribution Division
Category: Water System Improvements
Fund: Water
Account Number: 11-110-365-84115
Fiscal Year 2017
Project Coordinator: PW General Superintendent Don Kirk



Summary: The Water Distribution system includes 49 miles of water main ranging in size from 6-inch to 16-inch in diameter. While the Village has regularly replaced water main over the last 25 years, the replacement schedule has been staggered based on funding primarily through bond and grant funding. As a result there continues to be a significant quantity of aged water main in the ground, and annual CIP funding needs to increase to begin to push the replacement schedule. The Village is working with a consultant on a Water System Master Plan that will identify recommendations for water main replacement/upgrade to improve reliability, pressure and fire flow. The age of water main pipe in the Village's distribution system is not the sole determining factor in scheduled replacement. Changes in the manufacturing process of cast iron pipe before and after the 1940's generally reduced the wall thickness, and as a result much of the older pipe is still in serviceable condition. Based on the cost of replacement of pipe and restoration this annual allowance will replace an estimated 2,000 feet of 8-inch water main.

Budget Impact: This capital improvement is budgeted in the Water Distribution Division of the Water Fund and amounts to \$200,000.



FISCAL YEAR 2018 CAPITAL PROJECTS

Bond Fund 2015A/MFT Fund

Project:	Cost:
Street Resurfacing (Bond)	\$ 900,000
Street Resurfacing (MFT)	<u>\$ 491,700</u>
Bond/MFT Total:	\$1,391,700

Bond Fund 2016 (Issue Date TBD)

Storm Water Drainage Improvements	<u>\$2,950,000</u>
Bond 2016 Total:	\$2,950,000

Bond Fund 2017LT (Proposed)

Enterprise Resource Planning (ERP)	<u>\$ 650,000</u>
Bond 2017LT Total:	\$ 650,000

Bond Fund 2017 (Proposed)

Phase 1 Club House Construction	<u>\$4,000,000</u>
Bond 2017 Total:	\$4,000,000

Garbage Fund

Leaf Vacuum #68	\$ 46,200
Refuse Packer #19	<u>\$ 230,000</u>
Garbage Fund Total:	\$ 276,200

General Fund

PW Garage Admin Roof Replacement	\$ 58,766
Firing Range Improvements	\$ 75,000
Mechanical Lift Replacement	\$ 55,000
Sanitary Sewer Lining	\$ 103,000
Residential Sidewalk Replacement	\$ 100,000
Parking System Program Improvements	\$ 175,000
Switching Device Replacement	\$ 65,000
Squad Car Video Cameras	\$ 10,000
Stump Grinder #11	\$ 50,000
Street Sweeper #32	\$ 215,000
Sewer Jet #23	\$ 195,000
PS Ambulance Replacement	\$ 375,000
PS Vehicle Replacement #650, #662, #668	<u>\$ 135,000</u>
General Fund Total:	\$1,611,766

E911 Fund

CAD/RMS Upgrades	\$ 10,000
Desktop Computers	<u>\$ 25,000</u>

E911 Fund Total: \$ 35,000

Water Fund

Water System Equipment Replacement	\$ 206,000
Replace Bulk Chemical Storage	\$ 30,000
Phase 1 – Install Electric Valve Operators	<u>\$ 50,000</u>

Water Fund Total: \$ 286,000

NAME: Maintenance Street Resurfacing
Category: Public Improvement
Fund: Bond - 2015A & MFT
Account Number: TBD
Fiscal Year 2018
Project Coordinator: Village Engineer Christine Van Dornick
Expected Useful Life 15 Years

Summary: The Village includes 40 centerline miles of local streets under the jurisdiction and responsibility of the Department of Public Works. Beginning in 1988 the Village launched a comprehensive street improvement program that addressed nearly 100% of the entire local street system over a 20 year period. The comprehensive street improvements included new concrete curb & gutter, storm sewer upgrades and pavement reconstruction. The expected useful life of the asphalt pavement surface is 15 years in this climate and with expected traffic loading. The Village evaluates pavement surface conditions annually, and those streets typically 15 years old or more are scheduled for maintenance resurfacing based on physical conditions and a defined service life. Staff has also utilized a 3rd party consultant to evaluate pavement conditions using non-destructive testing equipment to gather data on the entire street system inventory. This information is used in conjunction with age and visual condition of roadway surfaces to prioritize maintenance resurfacing. Two phases of maintenance street resurfacing have been programmed and completed since 2007. To address those streets that need maintenance resurfacing staff has budgeted \$400,000 in FY 18 which is estimated to complete an estimated 50,000 square yards of street surface. Those specific streets to be included in this total is currently under review.

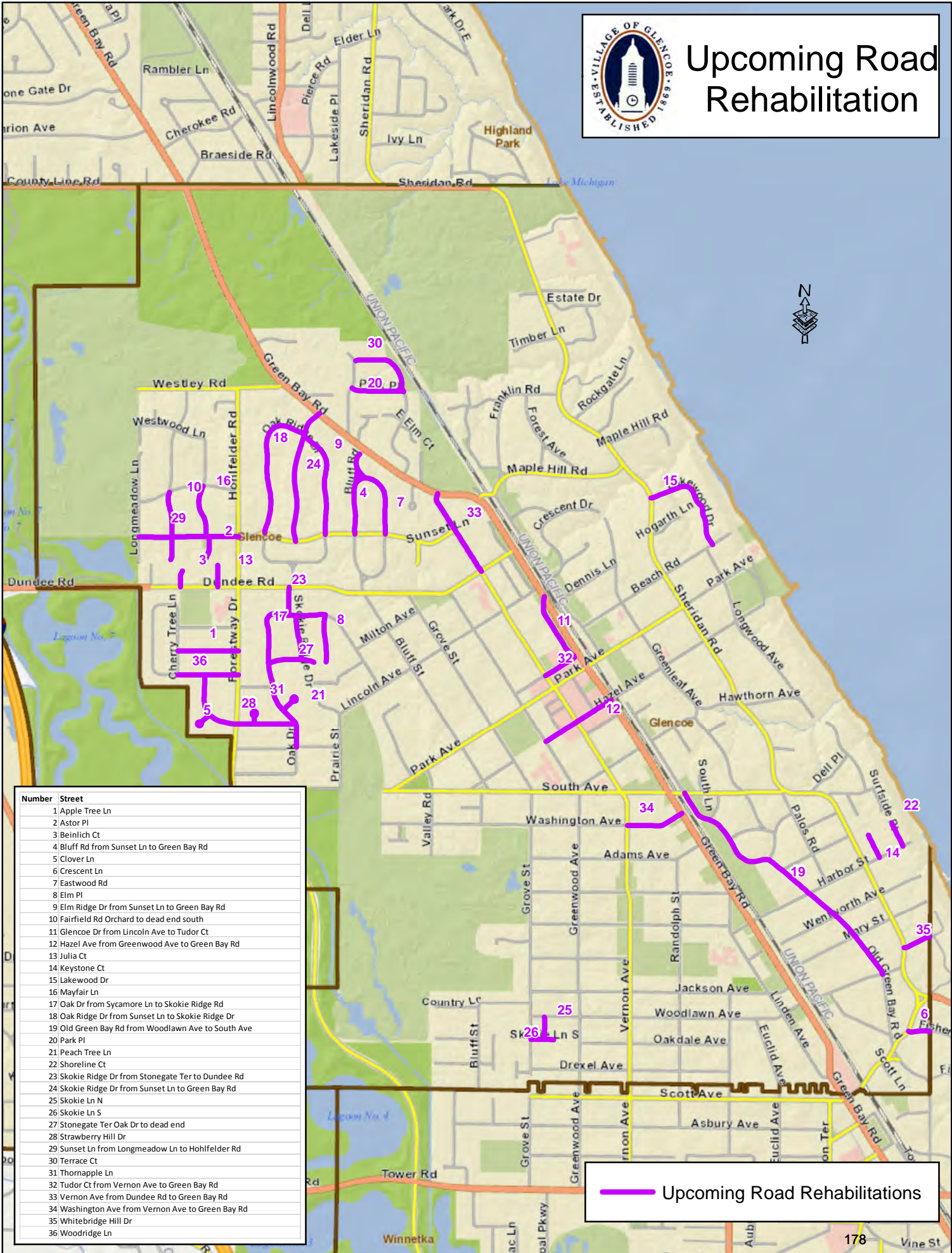
*Detailed upcoming road rehabilitation area map is available on the following page.

Budget Impact: The Bond Fund budget for maintenance street resurfacing in FY 18 is \$900,000. This funding will be combined with MFT funds which includes \$491,700. These costs were approved in the April 2015 Bond Referendum.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	-	1,391,700	-
Description:		Street Resurfacing	



Upcoming Road Rehabilitation



Number	Street
1	Apple Tree Ln
2	Astor Pl
3	Beinlich Ct
4	Bluff Rd from Sunset Ln to Green Bay Rd
5	Clover Ln
6	Crescent Ln
7	Eastwood Rd
8	Elm Pl
9	Elm Ridge Dr from Sunset Ln to Green Bay Rd
10	Fairfield Rd Orchard to dead end south
11	Glencoe Dr from Lincoln Ave to Tudor Ct
12	Hazel Ave from Greenwood Ave to Green Bay Rd
13	Julia Ct
14	Keystone Ct
15	Lakewood Dr
16	Mayfair Ln
17	Oak Dr from Sycamore Ln to Skokie Ridge Rd
18	Oak Ridge Dr from Sunset Ln to Skokie Ridge Dr
19	Old Green Bay Rd from Woodlawn Ave to South Ave
20	Park Pl
21	Peach Tree Ln
22	Shoreline Ct
23	Skokie Ridge Dr from Stonegate Ter to Dundee Rd
24	Skokie Ridge Dr from Sunset Ln to Green Bay Rd
25	Skokie Ln N
26	Skokie Ln S
27	Stonegate Ter Oak Dr to dead end
28	Strawberry Hill Dr
29	Sunset Ln from Longmeadow Ln to Hohlfelder Rd
30	Terrace Ct
31	Thornapple Ln
32	Tudor Ct from Vernon Ave to Green Bay Rd
33	Vernon Ave from Dundee Rd to Green Bay Rd
34	Washington Ave from Vernon Ave to Green Bay Rd
35	Whitebridge Hill Dr
36	Woodridge Ln

Upcoming Road Rehabilitations

NAME: Storm Water Drainage Improvements
Category: Public Improvement
Fund: Bond - 2016
Account Number: TBD
Fiscal Year 2018
Project Coordinator: Village Engineer Christine Van Dornick
Expected Useful Life 50 Years

Summary: In 2014, the Village implemented a Storm Water Drainage Study to evaluate 5 subject areas in the Village where recurring flooding in the streets and right-of-way impacted private property. Those 5 areas included larger drainage basins in the Skokie Heights and Ridges and the Terrace Court/Park Place neighborhoods; as well as the 700 block of Greenwood, the 400 block of Madison and the Hazel Avenue underpass. The Study ultimately recommended improvements in each of the drainage basin areas and those improvements were approved in the bond referendum in April 2015. The approved improvements are planned to consist of 9,000 total feet of sewer pipe to address insufficient capacity that directly impacts 93 properties, with additional positive impacts to the overall areas. The improvements will be constructed over two years with the Greenwood Avenue and Madison Avenue Basin Drainage Improvements scheduled for FY 2018.

*Detailed stormwater drainage project map is available on the following page.

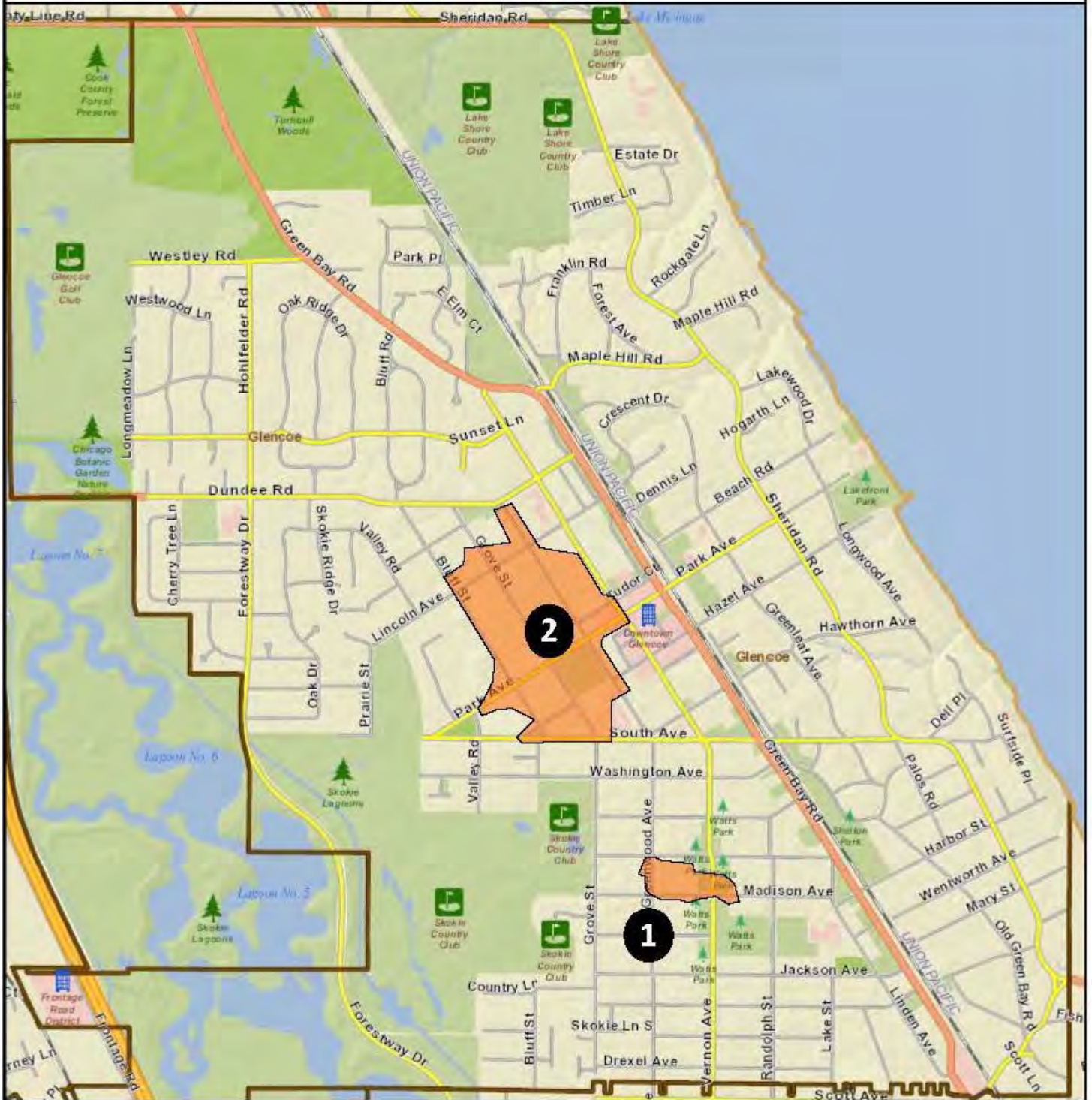
Budget Impact: The budgeted cost for storm sewer improvements in the Greenwood Avenue and Madison Avenue Basin areas in FY 2018 is \$2,950,000. These costs were approved in the April 2015 Bond Referendum.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	2,750,000	2,950,000	-
Description:	Storm Sewer	Storm Sewer	

2018 STORMWATER DRAINAGE PROJECTS

Proposed Drainage Basin Improvement Areas

- 1) MADISON AVE BASIN
- 2) GREENWOOD AVE BASIN



2018 CAPITAL PROJECT INVENTORY

Fund: Bond

NAME: Enterprise Resource Planning (ERP)
Category: Computer System Improvements
Fund: General
Account Number: 12-210-222-82105
Fiscal Year 2018
Project Coordinator: Ron Dussard, Information Technology Coordinator

Summary: Enterprise Resource Planning (ERP) systems are generally a suite of applications that allow for the collection, storage and management of data. Currently, the Village operates Innoprise Software as its ERP system. The SunGard system is currently utilized for payroll application but will be replaced with the Innoprise payroll system in early 2016. The Innoprise suite of applications include financials, citizen information systems (CIS), citizen access and community development. The Financials and CIS modules have been implemented and are used by staff for the daily processing of accounts payable and receivable, water bills and other notices. Additionally, staff is working on the implementation of the Citizen Access module. While these modules are in use, they lack functionality overall. The ERP that was selected in 2007 was necessitated by an immediate need for financial software. Unfortunately, while the financial software has performed well, other modules such as the Community Development module, which automates the creation, issuance and tracking of community development activities in a parcel-based system, is not fully implemented and is not truly functional for the Village's needs.

Due to the lack functionality of the Village's current ERP systems, staff plans to undertake an IT Needs Assessment in early 2016. The goal of this assessment is for a professional consultant to evaluate the Village's current IT and ERP systems and develop recommendations based on the Village's goal of developing a Village-wide ERP system that will allow all departments to access and input information efficiently. Staff will evaluate these recommendations and determine the appropriate way to proceed. The current ERP system is not functionally capable of achieving the needs and goals of the Village. This assessment and subsequent recommendations will satisfy these needs and allow the Village to achieve greater efficiencies moving forward.

The funds allocated for this project include the implementation of an ERP system. The Village seeks a robust ERP system that will increase efficiencies and improve workflow processes. Ultimately, this will reduce the amount of staff time and inefficient utilization of resources currently needed to complete essential tasks. Further, it will allow for a greater customer service experience for residents and contractors as information will be available to them 24/7 and will allow them interact with staff through the ERP system.

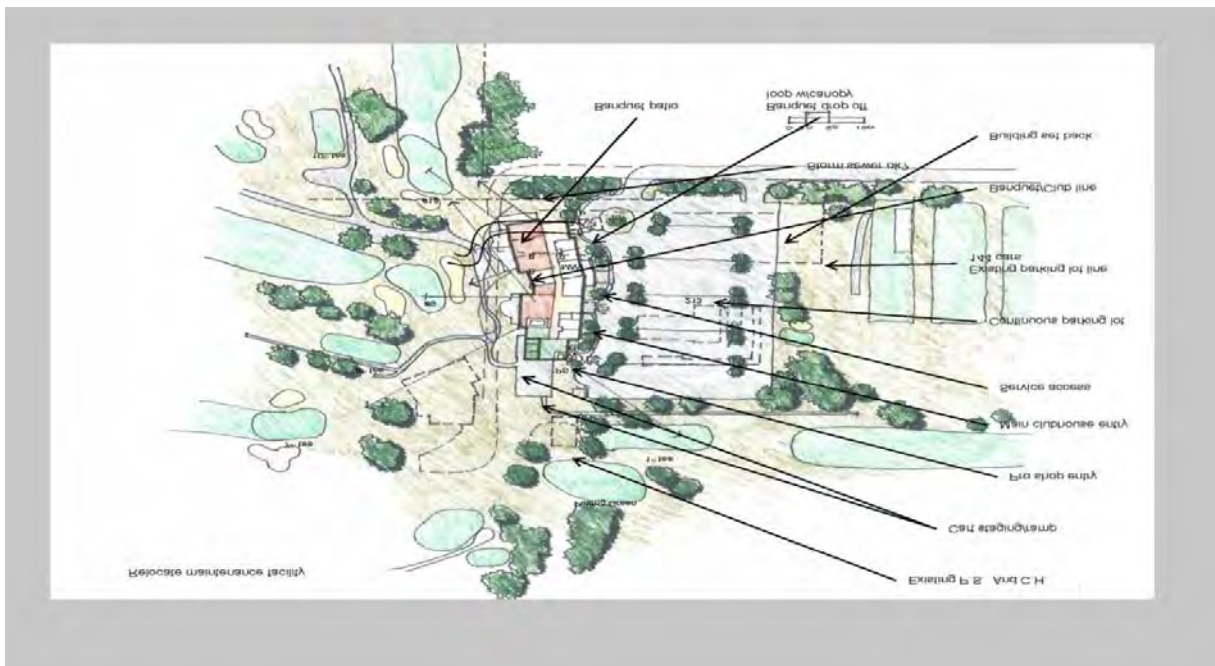
Budget Impact: Funds for the purchase of computer system improvements are budgeted annually in the General Fund, in accordance with the schedule contained in the Village's Long-Range Capital Plan, which is updated on an annual basis.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	30,000	715,000	110,000
Description:	Routing Device Replacement	Switching Device Replacement & ERP	Comcast Infrastructure Upgrade & Office 365

2018 CAPITAL PROJECT INVENTORY

Fund: Bond

NAME: Phase 1 Club House Construction
Category: Facility Improvements
Fund: Bond 2017 (Proposed)
Account Number: n/a
Fiscal Year: 2018
Project Coordinator: Stella Nanos, Golf Club Manager



DESIGN ALTERNATIVE C, DEVELOPED THROUGH FEASIBILITY STUDY-CURRENT LOCATION WITH RELOCATION OF MAINTNEANCE BUILDING

Summary:

The Glencoe Golf Club has focused on the process of investing funds to improve the golf course and its amenities to exceed the expectations of the golfing public. The last several years have been focused on correcting existing problems, purchasing fundamental equipment and enhancing the playability, functionality and aesthetics of the golf course. The quality of golf course conditions has improved dramatically over the past eight years. However, Club facilities do not meet the level of accommodations that correspond to the quality of the course; thereby limiting business growth opportunities, enhancements available to the Glencoe community as a whole and other accoutrements commensurate to the quality of the course.

The concept for a new clubhouse facility is to create a modern functional facility that fully compliments this unique golf course. The 20-year plan envisions a multi-phase approach to appropriately spread the cost with the new clubhouse being Phase 1. Other phases include, among other things, improvements to the hole configurations to take advantage of the improved new facility and enhanced landscaping.

The Clubhouse Task Force was formed to research strategies to replace the current clubhouse building, which has exceeded its functional life, while maintaining the integrity of the golf course. In 2012, the Task Force determined, with the help of a feasibility study, fundamental decisions regarding the clubhouse including location, size, function and design along with estimates on construction.

The end goal is to secure the financial means to build a new clubhouse that will offer amenities in line with the outstanding golf course conditions. The new clubhouse will showcase the beautiful natural surroundings in context with the Chicago Botanic Garden, in conjunction with the designation as a Certified Audubon Cooperative Sanctuary golf course and an open space asset of the community. By investing in the clubhouse we hope to have the Glencoe Golf Club regarded as the finest public course on the North Shore.

Budget Impact:

Funds for the construction of an \$8,000,000 clubhouse would be split between Alternate Revenue Bonds (FY 2019) and General Obligation Bonds (FY 2018). Funding is contingent upon successful renegotiation of a land usage agreement with the Cook County Forest Preserve District. A referendum would also be necessary to provide for General Obligation Bond Funding.

20 Year Projected General Revenue Bond			
	FY 2017	FY 2018	FY 2019
Total General Obligation Bond:		4,000,000	4,000,000
Description:		Construction of new clubhouse, parking lot and maintenance building.	Phase 2

*End of Bond Payment: FY 2038

NAME: Leaf Vacuum #68
Category: Vehicle
Fund: Garbage
Account Number: 13-315-375-83105
Fiscal Year 2018
Project Coordinator: Public Works General Superintendent Donald Kirk



Replacement Frequency 12 Years

Summary: The leaf vacuum (PW Unit #68) is one of four primary pieces of equipment used in the annual residential parkway leaf collection program. This popular annual service utilizes leaf vacuum units to collect leaves piled along residential parkways beginning in mid-October through late November and delivers the leaves to the landscape waste disposal site at the Chicago Botanic Garden. Unit #68 was purchased in 2005 and has 1,489 engine hours. Wear and tear on heavy duty service vehicles in Public Works, such as the leaf vacuum is not measured on vehicle mileage alone, as the majority of the operation of the equipment is when it is in a stationary position. A common calculation used in the industry is to figure 30 miles for every hour of engine use. For this vehicle the mileage equivalent is 44,670. A method the department has utilized for equipment replacement is to measure the declining asset value versus the maintenance and repair costs. As value of the asset declines and maintenance and repair costs increase, there is a threshold where the cost of anticipated repairs exceeds the present value of the equipment/vehicle, which is when the Village should consider replacement of the vehicle. The leaf vacuum has been fully depreciated. A review involving quantitative (repair and maintenance records) and qualitative (technical review with fleet maintenance) analysis, it is staff's recommendation that this leaf vacuum be scheduled for replacement in FY 2018.

Budget Impact: The budgeted replacement cost for a leaf vacuum meeting the specifications of the current unit is \$46,200. This unit is budgeted in the Garbage Division of the Garbage Fund.

5 Year Maintenance and Repair Expenditure History					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Cost	5,687	2,289	6,509	828	-

NAME: Refuse Packer #19
Category: Vehicle
Fund: Garbage
Account Number: 13-315-375-83105
Fiscal Year 2018
Project Coordinator: Public Works General Superintendent Donald Kirk



Replacement Frequency 12 Years

Summary: The Refuse Packer (PW Unit #19) is a 25 cubic yard rear loading garbage truck that is used in the Department's residential and commercial garbage collection program, as well as the seasonal yard waste collection program. There are four (4) refuse packers in the Department's fleet. The current unit was purchased in 2004, has 90,797 miles and 15,477 engine hours. Wear and tear on heavy duty service vehicles in Public Works, such as a refuse packer is not measured solely on vehicle mileage alone, as the majority of the operation of the equipment is when it is in a stationary position. A common calculation used in the industry is to figure 30 miles for every hour of engine use. For this vehicle the mileage equivalent is 464,310. A method the department has utilized for equipment replacement is to measure the declining asset value versus the maintenance and repair costs. As the value of the asset declines and maintenance and repair costs increase, there is a threshold where the cost of anticipated repairs exceeds the present value of the equipment, which is when the Village should consider replacement of the vehicle. The refuse packer has been fully depreciated. Major repairs to this packer in 2013, including rebuilding the fuel pump system and structural body work, extended the replacement schedule by a year. A review involving quantitative (repair and maintenance records) and qualitative (technical review with fleet maintenance) analysis, it is staff's recommendation that this refuse packer be scheduled for replacement in FY 2018.

Budget Impact: The budgeted replacement cost for a Refuse Packer meeting the specifications of the current unit is \$230,000. This unit is budgeted in the Garbage Division of the Garbage Fund. Note: Staff will be initiating a comprehensive review of the garbage collection operation in FY 2017 for potential modifications to process which may change the type, cost and/or need for replacement of this vehicle.

5 Year Maintenance and Repair Expenditure History					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Cost	5,533	10,653	6,826	19,651	1,418

NAME: PW Garage Admin Roof Replacement
Category: Facility Improvement
Fund: General
Account Number: 12-305-352-81120
Fiscal Year: 2018
Project Coordinator: PW General Superintendent Donald Kirk



Summary: The roof over the administrative addition to the Public Works Service Building is a flat roof with a EPDM ballasted roof system that was installed when the addition was constructed in 1997. This is a critical occupied space in the Service Garage as it houses offices, employee locker rooms and employee lunch/training room. The overall condition of the roof system has become an increasing concern, with major leaks repaired in 2011 and 2014. This type of roof system typically has a 15-year life expectancy based on industry standards. Staff has maintained a schedule and regularly performs inspection on the flat roofs.

Budget Impact: The budget replacement cost for the PW garage office roof is \$58,766.

NAME: FIRING RANGE IMPROVEMENTS
Category: Police Capital Equipment
Fund: General
Account Number: 12-405-405-82150
Fiscal Year 2018
Project Coordinator: Public Safety Department



Computer-based target system



Automated target rail system

Summary:

The Village Hall houses a firing range in the lower level of the building for use by the Department of Public Safety for training purposes. The automated firing range target system will need an upgrade to ensure the range is safe and functional for continued use. This upgrade can be expected to prolong the useful life of the firing range; the system is expected to be functional for at least 10 years. The present system was installed in 2007 and will be over 11 years old when replaced in 2018. An on-site firing range allows for cost-effective training. On-duty officers can be trained on-shift by on-staff personnel. Therefore, other than ammunition, there are no associated costs with required/mandated firearms training. In addition, members of the Department serve on specialized units which require specific and frequent firearms training.

Before replacement is recommended, staff will evaluate other alternatives, including removal of the range altogether. Closing the Glencoe range and using an outside range has limitations: limited availability to match our needs, scheduling/staffing, overtime for instructors/officers, travel time while on-duty, transportation for supplies/ammunition, financial payment to host agency for range usage, and lack of flexibility. This will be considered before a final budget request in FY 18.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	-	75,000	-
Description:		Range Upgrade	

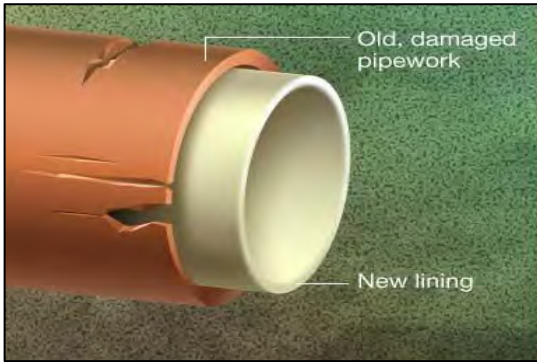
NAME: Mechanical Vehicle Lift Replacement
Category: Facility Improvement
Fund: General
Account Number: 12-305-352-81120
Fiscal Year: 2018
Project Coordinator: PW General Superintendent Donald Kirk



Summary: Mechanical Lifts are an essential apparatus used the Department's fleet maintenance division. Public Works mechanics utilize (3) mechanical lifts of varying function and capacity in 3 fleet maintenance bays. All (3) lift systems are nearing the end of their useful life, and are currently being maintained by staff. Public Works is proposing the removal and replacement of an in-ground model with an above-ground model that will provide more versatility and increased capacity to lift heavier equipment. The proposed system utilizes (4) independent lifts that work in unison to raise equipment/vehicles of varying weights and wheel base. The lifts also have the versatility of being mobile.

Budget Impact: The budgeted replacement cost for the mechanical lift is \$55,000. This unit is budgeted in the Municipal Garage Division of the General Fund. The budget has been adjusted based on deferral of work (\$18,000) from FY 16 and updated pricing.

NAME: Sanitary Sewer Lining
Category: Public Improvement
Fund: General
Account Number: 12-305-332-85105
Fiscal Year: 2018
Project Coordinator: Village Engineer Christine Van Dornick



Expected Useful Life 50 Years

Summary: The Village's sanitary sewer system consists of 40 miles of sanitary sewer main, 900 manholes and 8 lift stations. The maintenance and operation of this system is a critical responsibility of the Public Works Department. Repair and rehabilitation of the sanitary sewer mains is an ongoing process and includes pipe replacement and lining. Sanitary sewer lining is a trenchless technology that involves pulling a new liner through an old pipe, and through a process of inflating and curing the material, rehabilitating the pipe. Lining old sanitary sewer mains eliminates inflow and infiltration which contribute to the charging of the sanitary sewer that results in basement backups.

The Village has used lining systems in rehabilitating aging and deteriorated sanitary sewer main for 30 years, and a re-lined sewer has an expected useful life of 50 years. The lining process is an excellent solution for rehabilitating sanitary sewer main located in rear lot easements to avoid disruptive and costly restoration of private property improvements. Annual maintenance and inspection efforts will identify candidate main segments and prioritize future main rehabilitation locations. For this purpose, staff has budgeted \$103,000 for sanitary sewer lining improvement of an estimated 3,000 - 3,500 feet of sanitary main.

Budget Impact: The budgeted costs for sanitary sewer lining in the GF for FY 2018 is \$103,000.

NAME: Residential Sidewalks
Category: Public Improvement
Fund: General
Account Number: 12-305-356-87105
Fiscal Year 2018
Project Coordinator: Village Engineer Christine Van Dornick

Summary: The Village has maintained a residential sidewalk replacement program for over 30 years. This capital item is an annual budget allowance for residential concrete sidewalk replacement based on condition in order to protect the general public. Residential sidewalk in the Village is inspected by area on a 3-year cycle, and identified sidewalk segments, together with reported hazard locations, comprise an annual targeted replacement quantity. Inspection standards have been developed in cooperation with the Village's risk management agency, IRMA, and are utilized in evaluating the condition of public sidewalk. Based on the cost of replacement this allowance is estimated to cover the replacement of 16,000 - 17,000 square feet or 600-700 sidewalk squares in **Area 2**. There is a total of 73 miles of public sidewalk within the Village's jurisdiction.

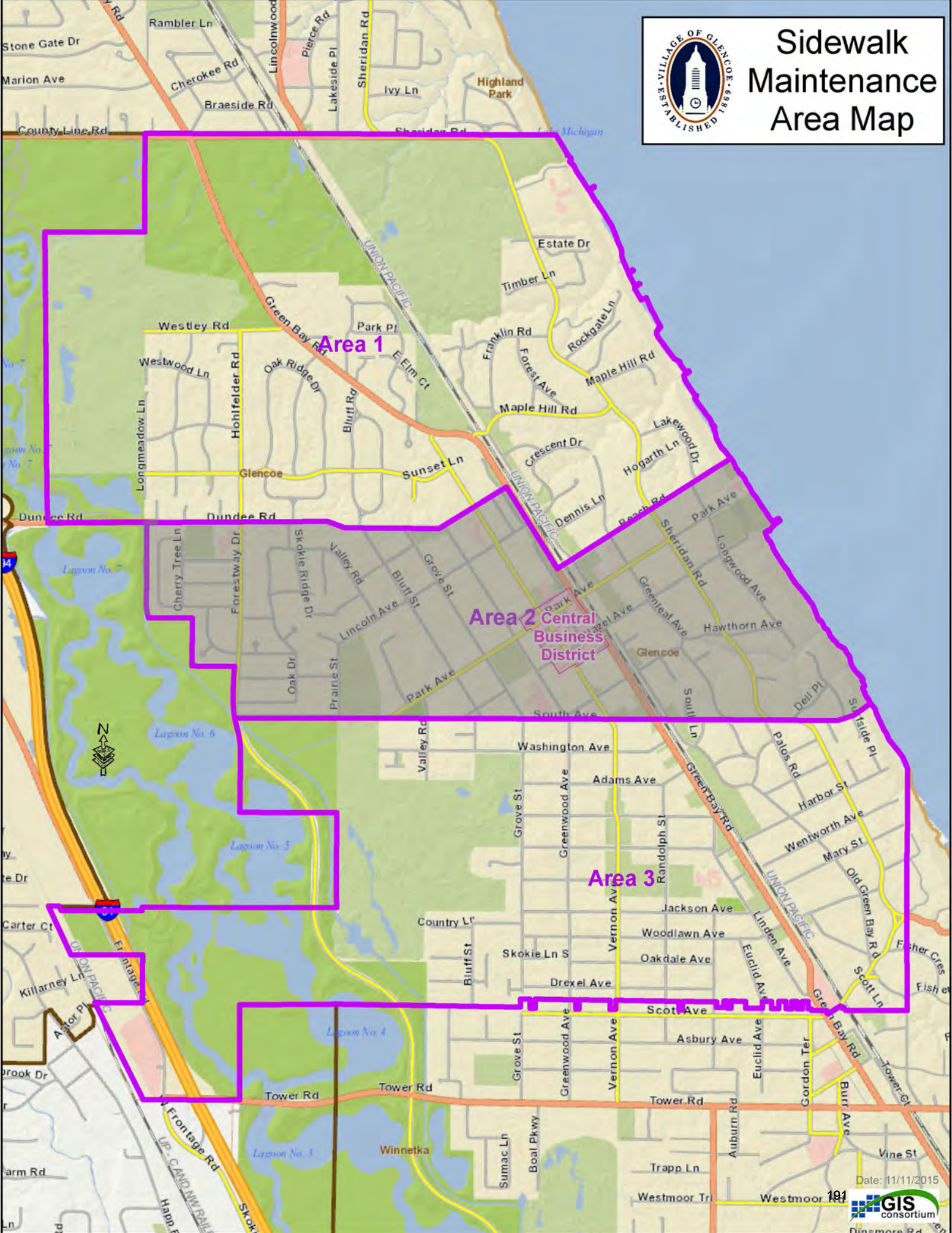
*Detailed sidewalk maintenance area map is available on the following page.

Budget Impact: The budgeted cost for Residential Sidewalks in the General Fund in FY 18 is \$100,000.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	100,000 (Bond Funds)	100,000	103,000
Description:	Residential Sidewalks	Residential Sidewalks	Residential Sidewalks



Sidewalk Maintenance Area Map



Area 1

Area 2
Central
Business
District

Area 3



Date: 11/11/2015



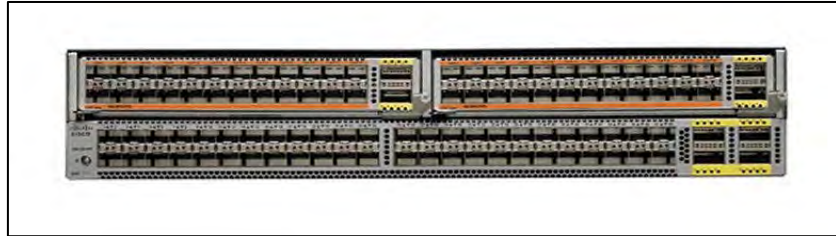
NAME: PARKING SYSTEM PROGRAM IMPROVEMENTS
Category: Office Capital Equipment - Police
Fund: General
Account Number: 12-405-405-82160
Fiscal Year 2018
Project Coordinator: Public Safety Department / Finance Department

Summary: The present parking program is a manual entry system; it has proven to be inefficient and labor intensive as there are no data bridges between Finance and Public Safety software solutions. Staff has reviewed a variety of automated parking / permit software systems. These expandable systems have the capability of utilizing e-payment, e-permits, and e-tickets. More importantly, the data can be shared amongst department specific systems - Computer Aided Dispatch, Cardinal Ticket Writing, and Innoprise Financial Software. This will also include an automated system at the commuter lots that will accept credit card payments as well as cash.

Budget Impact: This project will result in internal efficiencies and accuracy in record keeping and payment processing, allowing the Village to collect parking-related fines and fees in a timely manner.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	-	175,000	-
Description:		E-Parking Ticket Hardware, Parking / Permit Software System	

NAME: COMPUTER SYSTEM IMPROVEMENTS
Category: Switching Device Replacement
Fund: General
Account Number: 12-210-222-82105
Fiscal Year: 2018
Project Coordinator: Ron Dussard, Information Technology Coordinator



Summary: The Information Technology (IT) Division, a component unit of the Village Manager’s Office, provides support for all departments. The replacement of hardware and software varies dependent on factors like the useful technology life cycle, cost and performance. The technology 5 year master plan developed in 2012, identified technology upgrades through Fiscal Year 2017 based on technology trends at the time. However, because of frequent shifts in technology, it is difficult to predict more than two years in advance.

As the cost of personal computers, servers and infrastructure equipment decreases, the power and capability of hardware and software increases thus justifying the replacement of equipment to maintain or enhance productivity at the user level. The technology life cycle the village maintains is 3 - 4 years for mobile devices, 4 -5 years for personal computers, 6 - 7 years for Servers, and 7 - 8 years for infrastructure equipment. Each year a set of equipment meets the above requirement either by the cost of maintenance, reached its useful life cycle or by performance degradation and is replaced. The equipment described in the project list has met one of the criteria listed above and is scheduled to be replaced. This summary document contains the budgeted allocations and actual costs related to the purchase of all hardware items and equipment contained in the plan.

Budget Impact: Funds for the purchase of computer systems software are budgeted annually in the General Fund, in accordance with the schedule contained in the Village's Long-Range Capital Plan, which is updated on an annual basis.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	30,000	715,000	110,000
Description:	Routing Device Replacement	Switching Device Replacement & ERP	Comcast Infrastructure Upgrade & Office 365

NAME: SQUAD CAR VIDEO CAMERAS
Category: Police Capital Equipment
Fund: General
Account Number: 12-405-405-82150
Fiscal Year: 2018
Project Coordinator: Public Safety Department



Window camera and dash monitor



Console mounted flash-player

Summary: Squad car video camera systems, while not mandated by the State of Illinois, are generally required to capture officer activity related to traffic stops and other police activities. The audio/video serves the department, the Village, and the public in the Department's efforts to provide responsible, professional services to the community. Each camera system consists of a windshield mounted camera, rear seat camera, dash mounted monitor, and a console mounted processing unit.

Budget Impact: The expected life cycle for a squad car camera system is 5 years. We presently budget based on a three year phased project. Replacement cameras cost approximately \$5,000; the Village utilizes seven squad cameras. The replacement schedule is vital to ensure all marked police squads are properly equipped with reliable and functional equipment. These camera purchases are not tied to specific vehicle purchases, as the replacement schedules do not always coincide. In addition, the camera systems are easily removed and installed, making them versatile and flexible for use as necessary.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	20,000	10,000	5,000
Description:	4 Camera Systems	2 Camera Systems	1 Camera System

NAME: Stump Grinder #11
Category: Vehicle
Fund: General
Account Number: 12-305-336-83105
Fiscal Year: 2018
Project Coordinator: PW General Superintendent Donald Kirk



Replacement Frequency 15 Years

Summary: The stump grinder (PW Unit # 11) is a key piece of support equipment used in the Department's Forestry Division. The stump grinder is pulled behind a pickup truck and is used in the restoration phase of tree removal work to grind down and remove tree stumps. The stump grinder is used for all Village tree removal operations as well as Park District tree removals through the Shared Services Program. The current unit was purchased in 2002 and has 774 engine hours. A method the department has utilized for equipment replacement is to measure the declining asset value versus the maintenance and repair costs. As value of the asset declines and maintenance and repair costs increase, there is a threshold where the cost of anticipated repairs exceeds the present value of the equipment, which is when the Village should consider replacement of the vehicle. The stumper as an asset has been fully depreciated. A review involving quantitative (repair and maintenance records) and qualitative (technical review with fleet maintenance) analysis, it is staff's recommendation that this stump grinder be scheduled for replacement in FY 2018.

Budget Impact: The budgeted replacement cost for a stump grinder meeting the specifications of the current unit is \$50,000. This unit is budgeted in the Forestry Division of the General Fund.

5 Year Maintenance and Repair Expenditure History - Stump Grinder Unit # 11

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Costs	\$ 3,433	\$ 778	\$ 4,043	\$ 1,873	\$ 1,641

NAME: Street Sweeper #32
Category: Vehicle
Fund: General
Account Number: 12-305-356-83105
Fiscal Year 2018
Project Coordinator: PW General Superintendent Donald Kirk



Replacement Frequency 8 Years

Summary: The street sweeper (PW Unit # 32) is a critical piece of the Department's Street Division maintenance equipment. This unit is used for routine and emergency sweeping of the central business district and adjoining street locations, scheduled sweeping of all residential streets by zones, and assists with fall leaf collection program clean-up. Regular street sweeping is an important means of keeping debris from entering the Village's storm sewer system and keeping storm sewer inlets and catch basin covers clear to reduce street and right-of-way flooding. The current sweeper unit was purchased in 2008 and has 4,722 engine hours. The factored mileage equivalent for this unit is 141,660 miles. A method the department has utilized for equipment replacement is to measure the declining asset value versus the maintenance and repair costs. As value of the asset declines and maintenance and repair costs increase, there is a threshold where the cost of anticipated repairs exceeds the present value of the equipment, which is when the Village should consider replacement of the vehicle. The sweeper's current asset value is approximately \$24,000. In 2014 \$34,000 in repairs (hydraulic system and sweeper brush assembly) was completed. A review involving quantitative (repair and maintenance records) and qualitative (technical review with fleet maintenance) analysis, it is staff's recommendation that this sweeper be scheduled for replacement in FY 18.

Budget Impact: The budgeted replacement cost for a street sweeper meeting the specifications of the current unit is \$215,000. This unit is budgeted in FY 2018 in the Streets Division of the General Fund.

5 Year Maintenance and Repair Expenditure History - Sweeper Unit #32					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Amount	\$ 15,863	\$ 15,306	\$ 16,377	\$ 34,810	\$ 12,801

NAME: Sewer Jet #23
Category: Vehicle
Fund: General
Account Number: 12-305-332-83105
Fiscal Year 2018
Project Coordinator: PW General Superintendent Donald Kirk



Replacement Frequency 10 Years

Summary: The sewer jet (PW Unit #23) is one of two critical and essential maintenance vehicles that are utilized in the Sewer Division for regular maintenance and emergency operations. This unit is used exclusively for rodding storm and sanitary sewers. The current unit was purchased in 2007 and has 16,114 miles and 5,404 engine hours. Wear and tear on heavy duty service vehicles in Public Works, such as the Sewer Jet is not measured on vehicle mileage alone, as the majority of the operation of the equipment is when it is in a stationary position. A common calculation used in the industry is to factor 30 odometer miles for every hour of engine use. For this vehicle the mileage equivalent is 161,520. A method the department has utilized for equipment replacement is to measure the declining asset value versus the maintenance and repair costs. As value of the asset declines and maintenance and repair costs increase, there is a threshold where the cost of anticipated repairs exceeds the present value of the equipment, which is when the Village should consider replacement of the vehicle. The sewer jet's current asset value is approximately \$12,955, and maintenance and repair costs have been averaging \$6,100 over the past three years. A review involving quantitative (repair and maintenance records) and qualitative (technical review with fleet maintenance) analysis, it is staff's recommendation that this sewer jet be scheduled for replacement in FY 18.

Budget Impact: The budgeted replacement cost for the Sewer Jet is \$195,000. This unit is budgeted in the Sewer Division of the General Fund.

5 Year Maintenance and Repair Expenditure History - Sewer Jet Unit #23					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Cost	\$ 11,007	\$ 15,426	\$ 6,507	\$ 6,367	\$ 5,995

NAME: AMBULANCE
Category: EMS Vehicles
Fund: General
Account Number: 12-405-415-83105
Fiscal Year 2018
Project Coordinator: Public Safety Department



2008 International 4300 Series Ambulance

Vehicle Model	Replacement Thresholds (Actual)		
	Service Life	Miles	Service History
International	10 years	(55,000)	See below

Summary: The present Public Safety fleet includes one ambulance; it is a front-line Advanced Life Support vehicle. As such, it must be reliable and functional both mechanically and in terms of technology. Emergency medical services are vital to public safety. Over the past 5 years, the Department has responded to an average of 453 ambulance calls per year. It is likely that due to increased call load for medical services, the ambulance being replaced as the front-line vehicle will be held as a reserve vehicle; thereby increasing our fleet to two ambulances. At the same time, we plan to eliminate the reserve engine, potentially using it for trade value for the new ambulance purchase. Glencoe has a much higher medical call load as compared to fire calls; therefore, a reserve ambulance provides significantly more value to the Village. The Public Safety Department is also working with their MABAS partners to ensure a variety of emergency vehicles are available throughout the service area through mutual aid networks.

It should be noted that the new ambulance will likely be a smaller vehicle than the present ambulance (light truck frame rather than large truck frame). The lighter frame will result in a more comfortable ride and increased maneuverability on Village streets and residential driveways, as well as enhanced fuel efficiency. The ambulance has required minimal significant repairs; many repairs are for routine maintenance and normal wear-and-tear. However, most repairs involve diagnostic testing and extended time where the ambulance is taken out-of-service. While the ambulance is out-of-service, the Department relies upon mutual aid partners to provide either a reserve ambulance for Glencoe use or mutual aid ambulance response upon request. Minor repairs are often completed by the Public Works mechanics, major repairs require service at an off-site repair facility. Recent major repairs include recurring electrical system and climate control issues, air ride (suspension) repairs, emissions control failures, and under carriage repairs.

Budget Impact:

This purchase is consistent with the Department vehicle replacement schedule of ten years. The expected life cycle in Glencoe is 10 years; our mutual aid partners' average life cycle is 7 years. The expected purchase price will include all associated costs - the ambulance vehicle, major pieces of medical equipment, power cot, cardiac monitors, etc. Staff's recommendation is that this vehicle be replaced in FY 2018.

5 Year Maintenance and Repair Expenditure History - Ambulance					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Amount	6,262	10,234	12,487	3,579	5,926

NAME: Public Safety Vehicles
Category: Vehicle Replacement
Fund: General
Account Number: 12-405-405-83105
Fiscal Year 2018
Project Coordinator: Public Safety Department



Vehicle Model	Replacement Thresholds (Actual)			Disposition
	Service Life	Miles	Service History	
2013 Ford Interceptor Utility #650	4 years (5 years)	100K (85,000)	TBD	Trade/ replacement with 2018/19 Ford Police Expedition
2010 Chevrolet Tahoe #688	7 years (8 years)	100K (48,000)	TBD	Current #657 supervisor patrol unit to be transferred to CSO #688 utility service vehicle replaced with 2018/19 Chevrolet Tahoe Police rated SUV
2013 Ford Interceptor Utility #662	4 years (4 years)	100K (46,000)	TBD	Trade/ replacement with 2017/18 Ford Police Explorer SUV

Summary: Public Safety vehicles are used for emergency response 24 hours per day, 365 days per year. Replacement cycles vary depending on the usage of the vehicle. Patrol vehicles historically have had a three year replacement cycle because they are used for routine patrol and emergency response on a 24x7 basis. Administrative vehicles (command staff and detectives) have a four to five year replacement cycle due to limited usage and emergency response. Some administrative vehicles (CSO) have increased life cycles as they may be replaced with patrol vehicles in lieu of trade. In addition, service history, wear-and-tear, and frequency of major repairs are considered when replacing vehicles. Therefore, when contemplating vehicle replacements, the fleet supervisor coordinates with staff regarding the usefulness of the vehicle. Public Works mechanics are also consulted regarding the service and maintenance history. If a vehicle has experienced excessive breakdown and maintenance issues, it may be rotated forward in the replacement schedule; conversely, if a vehicle that is scheduled for replacement but has been reliable, it may be postponed.

Budget Impact: The costs per vehicle vary depending on vehicle usage and transferability of equipment - the costs include vehicle purchase price, emergency equipment purchase and/or installation, graphics, and communications equipment. In an effort to spread the costs of fleet turnover, the replacement schedule includes designated replacements in every budget year, as described above. In recent years, due to a lack of consistent make/model availability, replacement costs have risen due to the need to purchase and install certain components that are make/model specific - prisoner screens, emergency light bars, radio consoles, and computer mounting hardware.

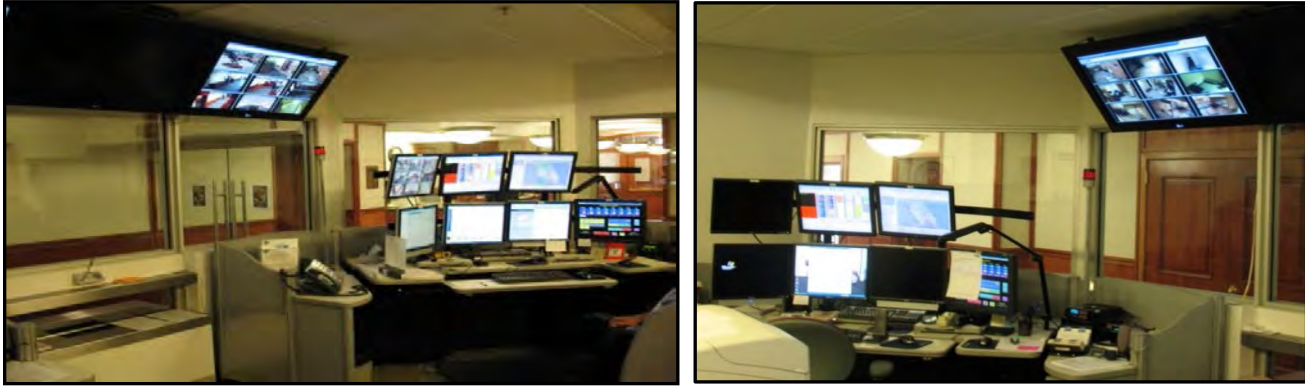
The total budgeted replacement cost of these units is \$135,000.

5 Year Maintenance and Repair Expenditure History - Vehicle #650					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Amount			179	1,222	3,695

5 Year Maintenance and Repair Expenditure History - Vehicle #662					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Amount	-	3,364	1,092	1,153	1,494

5 Year Maintenance and Repair Expenditure History - Vehicle #688					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Amount	-	-	-	-	-

NAME: 911 / Radio System Equipment
Category: Data Processing Equipment / Dispatch Consolidation
Fund: E911
Account Number: 19-415-420-82105
Fiscal Year 2018
Project Coordinator: Public Safety Department



Radio room workstations, monitors, CCTV, radios

Summary: The equipment includes: records management system software upgrades, computer aided dispatch (CAD) upgrades, and desktop computers. These items are all necessary equipment for dispatchers to answer calls for service, dispatch Public Safety units, maintain fire/police/EMS records, provide Emergency Medical Dispatch, and monitor public facilities. Most of the listed items are replaced based on life cycle as determined by Village IT staff. Effective 7/1/2017, the Village will be mandated to participate in a consolidated dispatch center, either as a partner agency or a contractual subscriber. While the emergency dispatch duties may be shared or deferred to an outside agency, certain ancillary duties will remain the responsibility of in-house Glencoe staff. Basic functionality will require equipment and resources to allow for uninterrupted non-emergency services.

Budget Impact: The basic expenditures have been anticipated through the Village's planning process. In light of pending dispatch consolidation and StarCom radio network migration, and the potential loss of E911 funding, many line items have been removed from the E911 fund and placed into the general IT budget. The overall cost of dispatch consolidation has not been determined; staff is working on various alternatives and will update as necessary. Consolidation plans are to be submitted to the State by 7/1/16, and consolidation must be in place by 7/1/17. Dispatch consolidation and StarCom migration are tied together and may require alternate timetables due to contingencies related to timing and viability of options.

Program Item List:

CAD/RMS Upgrades	10,000
Desktop Computers	25,000
Dispatch Consolidation	TBD
	\$ 35,000

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	300,000	35,000	25,000
Description:	STARCOM Transition	Program items listed above	Radio System Equipment

NAME: Water Main Replacement - Distribution Division
Category: Water System Improvements
Fund: Water
Account Number: 11-110-365-84115
Fiscal Year 2018
Project Coordinator: PW General Superintendent Don Kirk

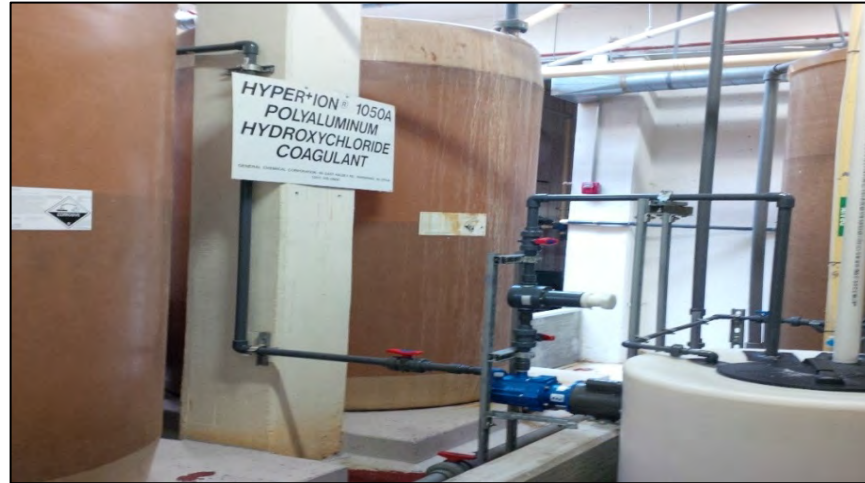


Summary: The Water Distribution system includes 49 miles of water main ranging in size from 6-inch to 16-inch in diameter. While the Village has regularly replaced water main over the last 25 years, the replacement schedule has been staggered based on funding primarily through bond and grant funding. As a result there continues to be a significant quantity of aged water main in the ground, and annual CIP funding needs to increase to begin to push the replacement schedule. The Village is working with a consultant on a Water System Master Plan that will identify recommendations for water main replacement/upgrade to improve reliability, pressure and fire flow. The age of water main pipe in the Village's distribution system is not the sole determining factor in scheduled replacement. Changes in the manufacturing process of cast iron pipe before and after the 1940's generally reduced the wall thickness, and as a result much of the older pipe is still in serviceable condition. Based on the cost of replacement of pipe and restoration this annual allowance will replace an estimated 2,000 feet of 8-inch water main.

Budget Impact: This capital improvement is budgeted in the Water Distribution Division of the Water Fund and amounts to \$206,000.

3 Year Projected Expenditures			
	FY 2016	FY 2017	FY 2018
Total Cost:	200,000	206,000	212,200
Description:	Water Main Replacement	Water Main Replacement	Water Main Replacement

NAME: Replace Bulk Chemical Storage
Category: Water Plant Process Equipment
Fund: Water
Account Number: 11-110-370-82120
Fiscal Year: 2018
Project Coordinator: Water Plant Superintendent Alex Urbanczyk
Expected Useful Life: 20 Years



Summary: The Water Plant uses multiple chemical storage tanks to allow for the delivery and storage of bulk chemicals and materials used in the water treatment process. Bulk chemical storage tanks have a 20-30 year life expectancy depending on the chemical and tank construction. Most of the current chemical tanks have reached their life expectancies of 20 to 30 years and should be replaced to prevent accidental leakage.

Budgetary Impact: This capital improvement is budgeted in the Water Production Division of the Water Fund and amounts to \$30,000.

3 Year Projected Expenditures			
	FY 2016	FY 2017	FY 2018
Total Cost:	100,000	80,000	75,000
Description:	High & Low Lift Emergency Pump and Engine	Phase 1-Electric Valve Operators & Replace Bulk Chemical Storage	Phase 2-Electric Valve Operators & Replace Pumps and Motors-Low Lift

NAME: Phase 1- Install Electric Valve Operators
Category: Water Plant Process Equipment
Fund: Water
Account Number: 11-110-370-82120
Fiscal Year: 2018
Project Coordinator: Water Plant Superintendent Alex Urbanczyk
Expected Useful Life: 20 years



Summary: The water plant uses a combination of electric and hydraulically operated valves. The hydraulic valves have reached their life expectancy and need to be replaced to improve plant operations. Hydraulic valves use treated water to open and close and must be operated in a fully open or fully closed position. To help save on costs, the electric operators will be installed in-house by water plant staff.

Budgetary Impact: This capital improvement is budgeted in the Water Production Division of the Water Fund and amounts to \$50,000.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	100,000	80,000	75,000
Description:	High & Low Lift Emergency Pump and Engine	Phase 1-Electric Valve Operators & Replace Bulk Chemical Storage	Phase 2-Electric Valve Operators & Replace Pumps and Motors-Low Lift



FISCAL YEAR 2019 CAPITAL PROJECTS

Bond Fund 2018 Alternate (Proposed)

Project:	Cost:
Phase 2 Club House Construction	<u>\$4,000,000</u>
Bond 2018 Alternate Total:	\$4,000,000

Garbage Fund

Refuse Hauler #64	<u>\$ 47,300</u>
Garbage Fund Total:	\$ 47,300

General Fund

Roof Replacement – NE VH	\$ 27,000
Sanitary Sewer Lining	\$ 106,100
Residential Sidewalks	\$ 103,000
Squad Car Camera Replacement	\$ 5,000
Six Wheel Dump Truck #20	\$ 130,000
2-1/2 Ton Dump Truck Chassis #41	\$ 110,000
PW Administrative Vehicle #610	\$ 34,500
½ Ton Pickup Truck #35	\$ 44,300
Skid Loader #48	\$ 45,000
Asphalt Patch Roll-off Body #30	\$ 36,000
PS Vehicle Replacement #655, #656, #652, #660	\$ 182,000
Office 365	\$ 80,000
Comcast Infrastructure Upgrade	<u>\$ 30,000</u>
General Fund Total:	\$ 932,900

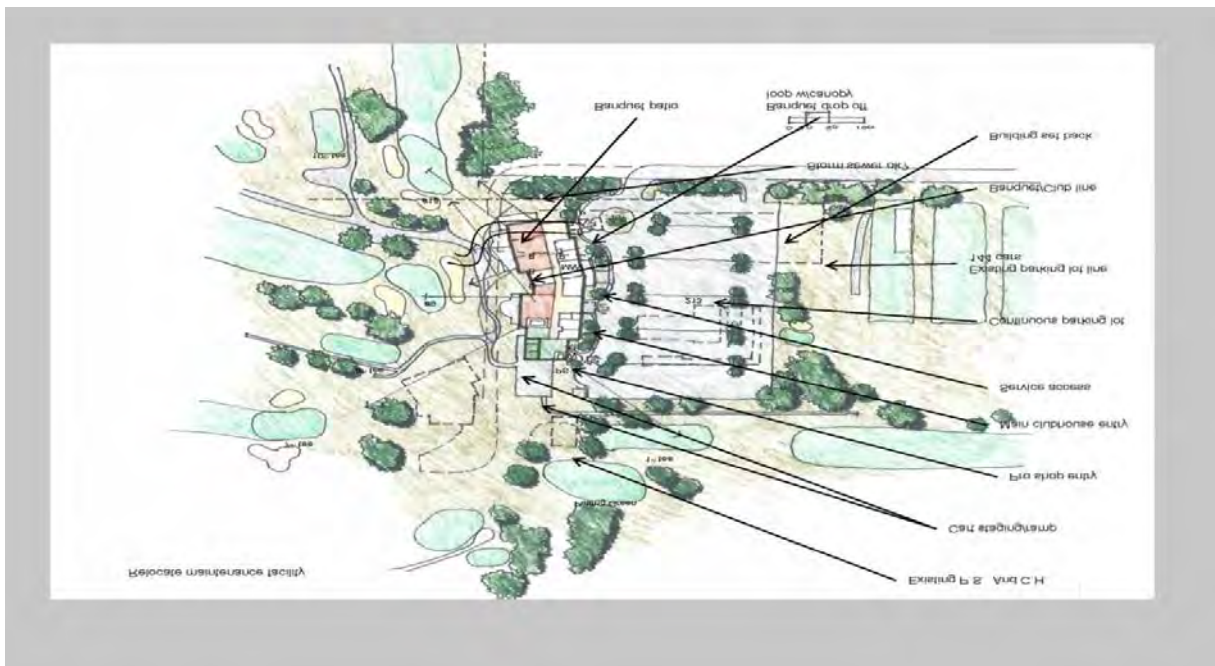
E911 Fund

Server Replacement	\$ 10,000
Desktop Computers	<u>\$ 15,000</u>
E911 Fund Total:	\$ 25,000

Water Fund

Phase 2 – Install Electric Valve Operators	\$ 50,000
Replace Pumps & Motors-Low Lift	\$ 25,000
Water Main Replacement	<u>\$ 212,200</u>
Water Fund Total:	\$ 287,200

NAME: Phase 2 Club House Construction
 Category: Facility Improvements
 Fund: Bond 2018 Alternate (Proposed)
 Account Number: n/a
 Fiscal Year: 2019
 Project Coordinator: Stella Nanos, Golf Club Manager



DESIGN ALTERNATIVE C, DEVELOPED THROUGH FEASIBILITY STUDY-CURRENT LOCATION WITH RELOCATION OF MAINTNEANCE BUILDING

Summary:

The Glencoe Golf Club has focused on the process of investing funds to improve the golf course and its amenities to exceed the expectations of the golfing public. The last several years have been focused on correcting existing problems, purchasing fundamental equipment and enhancing the playability, functionality and aesthetics of the golf course. The quality of golf course conditions has improved dramatically over the past eight years. However, Club facilities do not meet the level of accommodations that correspond to the quality of the course; thereby limiting business growth opportunities, enhancements available to the Glencoe community as a whole and other accoutrements commensurate to the quality of the course.

The concept for a new clubhouse facility is to create a modern functional facility that fully compliments this unique golf course. The 20-year plan envisions a multi-phase approach to appropriately spread the cost with the new clubhouse being Phase 1. Other phases include, among other things, improvements to the hole configurations to take advantage of the improved new facility and enhanced landscaping.

The Clubhouse Task Force was formed to research strategies to replace the current clubhouse building, which has exceeded its functional life, while maintaining the integrity of the golf course. In 2012, the Task Force determined, with the help of a feasibility study, fundamental decisions regarding the clubhouse including location, size, function and design along with estimates on construction.

The end goal is to secure the financial means to build a new clubhouse that will offer amenities in line with the outstanding golf course conditions. The new clubhouse will showcase the beautiful natural surroundings in context with the Chicago Botanic Garden, in conjunction with the designation as a Certified Audubon Cooperative Sanctuary golf course and an open space asset of the community. By investing in the clubhouse we hope to have the Glencoe Golf Club regarded as the finest public course on the North Shore.

Budget Impact:

Funds for the construction of an \$8,000,000 clubhouse would be split between Alternate Revenue Bonds (FY 2019) and General Obligation Bonds (FY 2018). Funding is contingent upon successful renegotiation of a land usage agreement with the Cook County Forest Preserve District. A referendum would also be necessary to provide for General Obligation Bond Funding.

20 Year Projected General Revenue Bond			
	FY 2017	FY 2018	FY 2019
Total General Obligation Bond:		4,000,000	4,000,000
Description:		Construction of new clubhouse, parking lot and maintenance building.	Phase 2

*End of Bond Payment: FY 2038

NAME: Refuse Hauler #64
Category: Vehicle
Fund: Garbage
Account Number: 13-315-375-83105
Fiscal Year 2019
Project Coordinator: Public Works General Superintendent Donald Kirk



Replacement Frequency 10 Years

Summary: The refuse hauler (PW Unit #64) is a key piece of support equipment used in the Department's Garbage Division. The refuse hauler is used in tandem with the refuse packer providing garbage collection services on both the residential and commercial garbage routes. The refuse haulers are assigned to narrower streets and cul-de-sacs as well as to access private driveways for back-door collection service. The haulers have a 1-1/2 cubic yard dump body that permits collected garbage to be emptied into the rear of the refuse packers. There are four (4) refuse scooters in the Department's fleet. The current unit was purchased in 2008 and has 42,565 miles. A method the department has utilized for equipment replacement is to measure the declining asset value versus the maintenance and repair costs. As value of the asset declines and maintenance and repair costs increase, there is a threshold where the cost of anticipated repairs exceeds the present value of the equipment, which is when the Village should consider replacement of the vehicle. The refuse hauler's asset value is \$2,800. A review involving quantitative (repair and maintenance records) and qualitative analysis (technical review with fleet maintenance), it is staff's recommendation that this hauler be scheduled for replacement in the next 12 to 24 months.

Budget Impact: The budgeted replacement cost for a refuse hauler meeting the specifications of the current unit is \$47,300. This unit is budgeted in the Garbage Division of the Garbage Fund.

5 Year Maintenance and Repair Expenditure History					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Cost	3,450	1,863	4,438	1,211	4,507

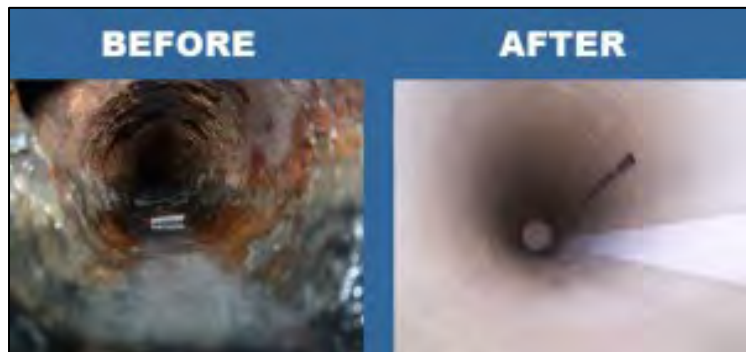
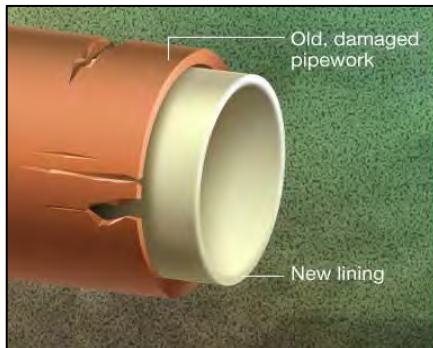
NAME: Village Hall Roof Replacement
Category: Facility Improvement
Fund: General
Account Number: 12-305-340-81120
Fiscal Year 2019
Project Coordinator: PW General Superintendent Don Kirk
Expected Useful Life 20 Years



Summary: The Village Hall's architectural design includes a slate roof system over the 2nd story portions of the building and flat roofs over the one-story areas. The flat roofs employ a rubber membrane roofing system that have a practical useful service life of 15 years. In 2005, the Village had a technical roof survey completed, and staff has utilized the findings and recommendations for budget planning. Over time the insulating boards become detached from the substrate and curl. This creates a medium severity distress, as there is risk of leak infiltration at these junctures. Leaking has recently been occurring along the parapet wall around the perimeter of the roof on the NE corner flat roof. Staff has maintained a schedule and regularly performs inspection on the flat roofs, and the NE corner flat roof was last installed in 1998, and warrants replacement.

Budget Impact: The budgeted replacement cost in the FY 2019 Budget for the NE Village Hall flat roof is \$27,000.

NAME: Sanitary Sewer Lining
Category: Public Improvement
Fund: General
Account Number: 12-305-332-85105
Fiscal Year: 2019
Project Coordinator: Village Engineer Christine Van Dornick
Expected Useful Life: 50 Years

**Summary:**

The Village's sanitary sewer system consists of 40 miles of sanitary sewer main, 900 manholes and 8 lift stations. The maintenance and operation of this system is a critical responsibility of the Public Works Department. Repair and rehabilitation of the sanitary sewer mains is an ongoing process and includes pipe replacement and lining. Sanitary sewer lining is a trenchless technology that involves pulling a new liner through an old pipe, and through a process of inflating and curing the material, rehabilitating the pipe. Lining old sanitary sewer mains eliminates inflow and infiltration which contribute to the charging of the sanitary sewer that results in basement backups.

The Village has used lining systems in rehabilitating aging and deteriorated sanitary sewer main for 30 years, and re-lined sewer has an expected useful life of 50 years. The lining process is an excellent solution for rehabilitating sanitary sewer main located in rear lot easements to avoid disruptive and costly restoration of private property improvements. Candidate main segments will be identified through ongoing annual maintenance and inspection efforts to prioritize future main rehabilitation locations. For this purpose, staff has budgeted \$106,100 for sanitary sewer lining improvement of an estimated 3,000 - 3,500 feet of sanitary main.

Budget Impact:

The budgeted costs for sanitary sewer lining in FY 2019 is \$106,100.

NAME: Public Improvement
Category: Residential Sidewalks
Fund: General
Account Number: 12-305-356-87105
Fiscal Year 2019
Project Coordinator: Village Engineer Christine Van Dornick

Summary: The Village has maintained a residential sidewalk replacement program for over 30 years. This capital item is an annual budget allowance for residential concrete sidewalk replacement based on condition in order to protect the general public. Residential sidewalk in the Village is inspected by area on a 3-year cycle, and identified sidewalk segments, together with reported hazard locations, comprise an annual targeted replacement quantity. Inspection standards have been developed in cooperation with the Village's risk management agency, IRMA, and are utilized in evaluating the condition of public sidewalk. Based on the cost of replacement the FY 2019 Budget allowance is estimated to cover the replacement of 16,000 - 17,000 square feet or 600-700 sidewalk squares in Area 3. There is a total of 73 miles of public sidewalk within the Village's jurisdiction.

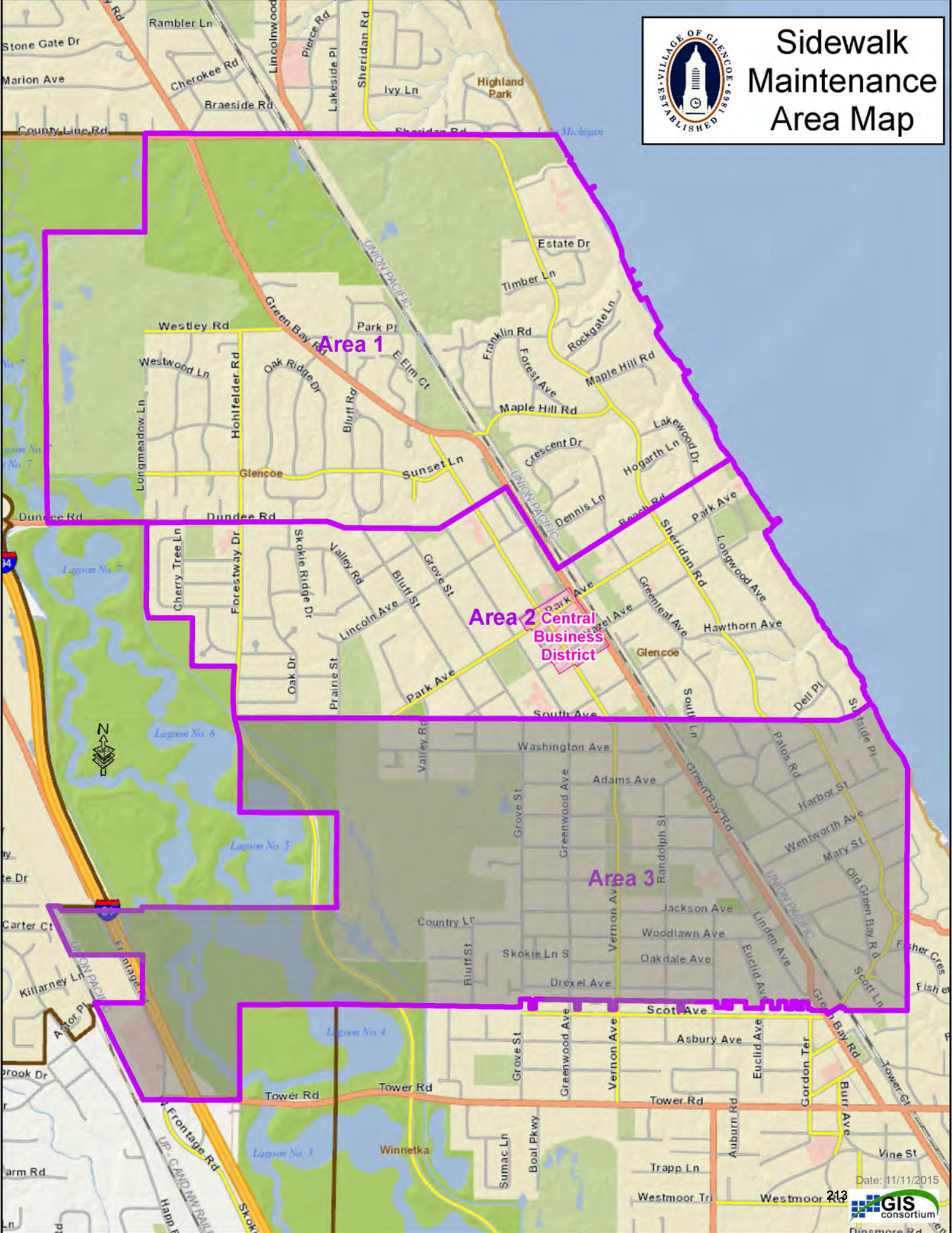
*Detailed sidewalk maintenance area map is available on the next page.

Budget Impact: The budgeted cost for Residential Sidewalks in FY 2019 is \$103,000.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	-	100,000	103,000
Description:		Residential Sidewalks	Residential Sidewalks



Sidewalk Maintenance Area Map



Date: 11/11/2015

NAME: SQUAD CAR VIDEO CAMERAS
Category: Police Capital Equipment
Fund: General
Account Number: 12-405-405-82150
Fiscal Year 2019
Project Coordinator: Public Safety Department



Window camera and dash monitor



Console mounted flash-player

Summary: Squad car video camera systems, while not mandated by the State of Illinois, are generally required to capture officer activity related to traffic stops and other police activities. The audio/video serves the department, the Village, and the public in the Department's efforts to provide responsible, professional services to the community. Each camera system consists of a windshield mounted camera, rear seat camera, dash mounted monitor, and a console mounted processing unit.

Budget Impact: The expected life cycle for a squad car camera system is 5 years. We presently budget based on a three year phased project. Replacement cameras cost approximately \$5,000; the Village utilizes seven squad cameras. The replacement schedule is vital to ensure all marked police squads are properly equipped with reliable and functional equipment. These camera purchases are not tied to specific vehicle purchases, as the replacement schedules do not always coincide. In addition, the camera systems are easily removed and installed, making them versatile and flexible for use as necessary.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	20,000	10,000	5,000
Description:	4 Camera Systems	2 Camera Systems	1 Camera System

NAME: Six Wheel Dump Truck #20
Category: Vehicle
Fund: General
Account Number: 12-305-356-83105
Fiscal Year 2019
Project Coordinator: PW General Superintendent Donald Kirk



Replacement Frequency 10 Years

Summary: The Six Wheel Dump Truck (PW Unit #20) is one of 2 heavy duty trucks in the Department's fleet. These trucks are used for a variety of operational support purposes across all divisions including hauling excavation spoils, aggregate, tree logs, snow and other materials. This unit is also equipped with a snow plow and salt spinner and is part of the primary fleet utilized in the Village's Snow & Ice Control Plan to plow and salt major streets. The current unit was purchased in 2006, has 46,094 miles and 5,424 engine hours. Wear and tear on heavy duty service vehicles in Public Works, such as the Six-Wheel Dump Truck is not measured on vehicle mileage alone, as the majority of the operation of the equipment is when it is in a stationary position. A common calculation used in the industry is to factor 30 odometer miles for every hour of engine use. For this vehicle the mileage equivalent is 166,720. A method the department has utilized for equipment replacement is to measure the declining asset value versus the maintenance and repair costs. As value of the asset declines and maintenance and repair costs increase, there is a threshold where the cost of anticipated repairs exceeds the present value of the equipment, which is when the Village should consider replacement of the vehicle. The dump truck as an asset has been fully depreciated. A review involving quantitative (repair and maintenance records) and qualitative (technical review with fleet maintenance) analysis, it is staff's recommendation that this dump truck be scheduled for replacement in the next 12 to 24 months.

Budget Impact: The budgeted replacement cost for a Six-Wheel Dump Truck meeting the specifications of the current unit is \$130,000. This unit is budgeted in the Street Division of the General Fund.

5 Year Maintenance and Repair Expenditure History - Dump Truck Unit #20					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Amount	6,711	7,743	5,995	2,871	3,680

NAME: Dump Truck Chassis #41
Category: Vehicle
Fund: General
Account Number: 12-305-356-83105
Fiscal Year: 2019
Project Coordinator: PW General Superintendent Donald Kirk



Replacement Frequency 10 Years

Summary: The Six-Wheel Dump Truck (PW Unit #41) is one of 2 heavy duty trucks in the Department's fleet. These trucks are used for a variety of operational support purposes across all divisions including hauling excavation spoils, aggregate, tree logs, snow and other materials. This unit is also equipped with a snow plow and salt spinner and is part of the primary fleet utilized in the Village's Snow & Ice Control Plan to plow and salt major streets. The current unit was purchased in 2004, has 52,183 miles and 4,822 engine hours. Wear and tear on heavy duty service vehicles in Public Works, such as the Six-Wheel Dump Truck is not measured on vehicle mileage alone, as a significant amount of the operation of the equipment is when it is in a stationary idling position. A common calculation used in the industry is to factor 30 odometer miles for every hour of engine use. For this vehicle the mileage equivalent is 144,660. The chassis is in serviceable condition but the dump body is rusted out and ready for replacement. To reduce costs, the decision was made to extend the life of the vehicle (2) years by replacing the dump body only in FY 2017 for \$30,000 and replacing the chassis in FY 2019 for \$110,000.

Budget Impact: The budgeted replacement cost for a Six-Wheel Dump Truck meeting the specifications of the current unit is \$110,000. This unit is budgeted in FY 2019 in the Street Division of the General Fund.

5 Year Maintenance and Repair Expenditure History - Truck Chassis - Unit #41

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Amount	4,195	3,673	6,318	9,281	3,778

NAME: Public Works Administrative Vehicle #610
Category: Vehicle
Fund: General
Account Number: 12-305-328-83105
Fiscal Year 2019
Project Coordinator: PW General Superintendent Donald Kirk



Replacement Frequency 10 Years

Summary: This vehicle (PW Unit #610) is assigned to the Director and is used in the Administration Division fleet of 3 vehicles by administrative, engineering and building/zoning staff for all areas of field work. This unit is a 2007 Ford Escape Hybrid model with 102,000 miles. The current unit will potentially be retained in the administrative fleet and replace a 2003 Ford Ranger with high mileage. A method the department has utilized for equipment replacement is to measure the declining asset value versus the maintenance and repair costs. As value of the asset declines and maintenance and repair costs increase, there is a threshold where the cost of anticipated repairs exceeds the present value of the equipment, which is when the Village should consider replacement of the vehicle. The Escape's current asset value is approximately \$2,625. In addition, the expected battery life for this hybrid vehicle model, according to Ford, is approximately 8-10 years. The replacement cost for the battery is \$10,000, plus labor. A review involving quantitative (repair and maintenance records) and qualitative (technical review with fleet maintenance) analysis, it is staff's recommendation that this chipper be scheduled for replacement in the next 24 to 36 months

Budget Impact: The budgeted replacement cost for the PW Administration Vehicle meeting the Department's specifications is \$34,500. This vehicle is budgeted in FY 2019 in the Public Works Administration division of the General Fund.

5 Year Maintenance and Repair Expenditure History - PW Administrative Vehicle Unit #610					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Amount	986	1,432	732	2,812	386

NAME: 1/2 Ton Pickup Truck #35
Category: Vehicle
Fund: General
Account Number: 12-305-336-83105
Fiscal Year 2019
Project Coordinator: PW General Superintendent Donald Kirk



Replacement Frequency 10 years

Summary: The 1/2-ton Pickup Truck (PW Unit #35) is assigned to the Public Works Supervisor overseeing Forestry, Parkways and Fleet Maintenance operations. This unit stores tools and equipment utilized by the Supervisor and is outfitted with a laptop to allow access to current Village utility information in the field through the Village's GIS system. This 1/2-Ton Pickup Truck is used by the Supervisor for all emergency call-backs including snow & ice, sewer backups, flooding, water main breaks, major storms and residential emergency calls. The existing vehicle was purchased in 2008, has 120,888 miles. A method the department has utilized for equipment replacement is to measure the declining asset value versus the maintenance and repair costs. As value of the asset declines and maintenance and repair costs increase, there is a threshold where the cost of anticipated repairs exceeds the present value of the equipment, which is when the Village should consider replacement of the vehicle. The pickup truck's current asset value is approximately \$6,398. A review involving quantitative (repair and maintenance records) and qualitative (technical review with fleet maintenance) analysis, it is staff's recommendation that this pickup truck be scheduled for replacement in the next 24 to 36 months.

Budget Impact: The budgeted replacement cost for a 1/2 Ton Pickup Truck meeting the Department's specifications is \$44,300. This truck is budgeted in FY 2019 in the Forestry Division of the General Fund.

5 Year Maintenance and Repair Expenditure History - Pick-Up Truck Unit #35					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Amount	534	2,560	3,377	4,101	3,439

NAME: Skid Loader #48
Category: Vehicle
Fund: General
Account Number: 12-305-356-83105
Fiscal Year 2019
Project Coordinator: General Superintendent Donald Kirk



Expected Useful Life 10 Years

Year Purchased 2006

Summary: The skid steer (PW Unit #48) is a versatile piece of the maintenance equipment fleet utilized in all Divisions for regular maintenance and emergency operations. It is an all season machine used for moving bulk material, plowing snow, and breaking out pavement, sidewalk and curb. The current unit was purchased in 2006 and has 1,884 hours of operation. For this vehicle the factored mileage equivalent is 56,520. A method the department has utilized for equipment replacement is to measure the declining asset value versus the maintenance and repair costs. As value of the asset declines and maintenance and repair costs increase, there is a threshold where the cost of anticipated repairs exceeds the present value of the equipment, which is when the Village should consider replacement of the vehicle. The skid loader as an asset has been fully depreciated. A review involving quantitative (repair and maintenance records) and qualitative (technical review with fleet maintenance) analysis, it is staff's recommendation that this skid steer unit be scheduled for replacement in the next 24 to 36 months.

Budget Impact: The budgeted replacement cost in the FY 2019 Budget for the Skid Steer Loader is \$45,000.

5 Year Maintenance and Repair Expenditure History - Skid Steer Unit #48					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Amount	2,738	1,465	5,186	3,277	3,741

NAME: Asphalt Patch Roll-off Body #30
Category: Vehicle
Fund: General
Account Number: 12-305-356-83105
Fiscal Year 2019
Project Coordinator: PW General Superintendent Donald Kirk



Replacement Frequency 12 Years

Summary: The Pothole Patch Truck (PW Unit #30) is a single use vehicle. The proposed roll-off body would replace the stand-alone truck unit, reducing the overall replacement cost and allowing for greater versatility in the fleet. The proposed unit provides the ability to heat up cold, rigid asphalt cold-patch repair materials to a temperature point where it is easier to use. It is also used to carry hot-mix asphalt for utility patching during the summer. The current self contained truck unit was purchased in 2004, has 31,888 miles and 4,669 engine hours. The total factored equivalent miles is 140,070. The roll-off body can be mounted on an existing truck (#38) within the fleet, for a total cost of \$36,000. The single-use pothole patching truck will be sold or traded-in for best possible value. The switch from a self-contained vehicle to a roll-off body should save the Village approximately \$60,000 and provide greater fleet versatility. The new roll-off body will be purchased through the NJPA joint purchasing contract.

Budget Impact: The budgeted replacement cost for the Asphalt Patch Roll-off Body is \$36,000. This unit is budgeted in the Street Division of the General Fund.

NAME: PUBLIC SAFETY VEHICLE REPLACEMENTS
Category: Vehicle Replacement
Fund: General
Account Number: 12-405-405-83105
Fiscal Year 2019
Project Coordinator: Public Safety Department



Vehicle Model	Replacement Thresholds (Actual)			Disposition
	Service Life	Miles (11/15)	Service History	
2014 Chevrolet Caprice #652	4 years (4 years)	100K (57,000)	TBD	Trade/ replacement with 2019/20 Ford Police Explorer
2014 Ford Interceptor Utility #655 (Inv.)	5 years (4 years)	100K (28,000)	TBD	Transfer to Staff/PW replacement with 2019/20 Ford Police Explorer
2013 Ford Interceptor Sedan #656	5 years (5 years)	100K (68,000)	TBD	Trade/ replacement with 2019/20 Ford Police Explorer
2014 Ford Interceptor Utility #660	4 years (4 years)	100K (75,000)	TBD	Trade/ replacement with 2018/19 Ford Police Explorer

Summary: Public Safety vehicles are used for emergency response 24 hours per day, 365 days per year. Replacement cycles vary depending on the usage of the vehicle. Patrol vehicles historically have had a three year replacement cycle because they are used for routine patrol and emergency response on a 24x7 basis. Administrative vehicles (command staff and detectives) have a four to five year replacement cycle due to limited usage and emergency response. Some administrative vehicles (CSO) have increased life cycles as they may be replaced with patrol vehicles in lieu of trade. In addition, service history, wear-and-tear, and frequency of major repairs are considered when replacing vehicles. Therefore, when contemplating vehicle replacements, the fleet supervisor coordinates with staff regarding the usefulness of the vehicle. Public Works mechanics are also consulted regarding the service and maintenance history. If a vehicle has experienced excessive breakdown and maintenance issues, it may be rotated forward in the replacement schedule; conversely, if a vehicle that is scheduled for replacement but has been reliable, it may be postponed.

Budget Impact:

The costs per vehicle vary depending on vehicle usage and transferability of equipment - the costs include vehicle purchase price, emergency equipment purchase and/or installation, graphics, and communications equipment. In an effort to spread the costs of fleet turnover, the replacement schedule includes designated replacements in every budget year, as described above. In recent years, due to a lack of consistent make/model availability, replacement costs have risen due to the need to purchase and install certain components that are make/model specific - prisoner screens, emergency light bars, radio consoles, and computer mounting hardware.

The total budgeted replacement cost of these units is \$182,000.

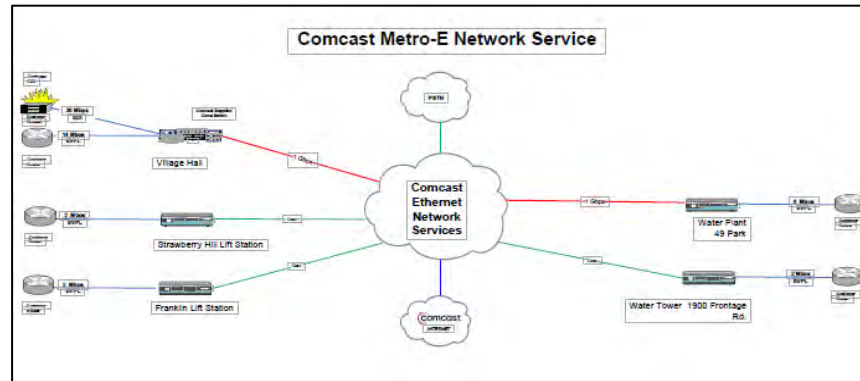
5 Year Maintenance and Repair Expenditure History - Vehicle #652					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Amount	-	-	-	#####	-

5 Year Maintenance and Repair Expenditure History - Vehicle #655					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Amount	-	-	-	-	349

5 Year Maintenance and Repair Expenditure History - Vehicle #656					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Amount	-	232	1,132	482	510

5 Year Maintenance and Repair Expenditure History - Vehicle #660					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Annual Amount	-	-	-	421	4,255

NAME: Computer System Improvements
Category: Comcast Infrastructure Upgrade & Office 365
Fund: General
Account Number: 12-210-222-82105
Fiscal Year 2019
Project Coordinator: Ron Dussard, Information Technology Coordinator

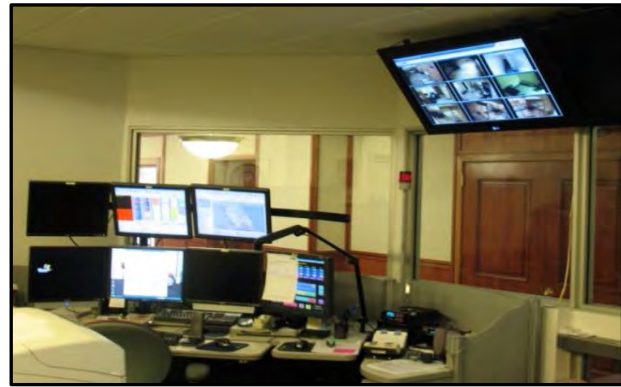


Summary: The Information Technology (IT) Division, a component unit of the Village Manager's Office, provides support for all departments. The enhancement to our Comcast Metro-E network will provide the additional bandwidth necessary to incorporate cloud service in our networking environment. Data and Video communication between Village Hall and the remote offices will be significantly enhanced with the added bandwidth. This also allow an opportunity to explore the replacement of high cost legacy point to point telephone circuits with more modern cost effective technology. The ability to monitor remote sites from a central location is an added benefit. The introduction of Office365 cloud service will provide a whole new collaboration experience for staff. With staff having the ability to access Microsoft Office applications from anywhere there is a web connection and from virtually any device will have a positive impact on productivity. A significant reduction in staff hours to maintain on premise equipment, allowing for increased resources to other projects. Cost savings in the form of no more on premise hardware, maintenance, security and reliability concerns. Most importantly is the availability of a collaboration system that is available 24x7x365 where staff can collaborate using familiar applications like office, sharepoint, audio and video conferencing, and messaging services from any device at any time. Communication to the office will no longer be dependent on a single virtual private network (VPN) gateway for access.

Budget Impact: Funds for the purchase of computer systems hardware are budgeted annually in the General Fund, in accordance with the schedule contained in the Village's Long-Range Capital Plan, which is updated on an annual basis.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	30,000	715,000	110,000
Description:	Routing Device Replacement	Switching Device Replacement & ERP Study	Comcast Infrastructure Upgrade & Office 365

NAME: 911 / RADIO SYSTEM EQUIPMENT
Category: Data Processing Equipment
Fund: E911
Account Number: 19-415-420-82105
Fiscal Year 2019
Project Coordinator: Public Safety Department



Radio room workstations, monitors, CCTV, radios

Summary: The equipment includes: records management system software upgrades, computer aided dispatch (CAD) upgrades, and desktop computers. These items are all necessary equipment for dispatchers to answer calls for service, dispatch Public Safety units, maintain fire/police/EMS records, provide Emergency Medical Dispatch, and monitor public facilities. Most of the listed items are replaced based on life cycle as determined by Village IT staff. Effective 7/1/2017, the Village will be mandated to participate in a consolidated dispatch center, either as a partner agency or a contractual subscriber. While the emergency dispatch duties may be shared or deferred to an outside agency, certain ancillary duties will remain the responsibility of in-house Glencoe staff. Basic functionality will require equipment and resources to allow for uninterrupted non-emergency services.

Budget Impact: These expenditures have been anticipated through the Village's planning process. In light of pending dispatch consolidation and StarCom radio network migration, and the potential loss of E9-1-1 funding, many line items have been removed from the E9-1-1 fund and placed into the general IT budget.

Program Item List:	Server Replacement	10,000
	Desktop Computers	15,000
		\$ 25,000

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	300,000	35,000	25,000
Description:	STARCOM Transition	Radio System Equipment	Program items listed above

NAME: Phase 2- Install Electrical Valve Operators
Category: Water Plant Process Equipment
Fund: Water
Account Number: 11-110-370-82120
Fiscal Year 2019
Project Coordinator: Water Plant Superintendent Alex Urbanczyk
Expected Useful Life 20 years



Summary: The water plant uses a combination of electric and hydraulically operated valves. The hydraulic valves have reached their life expectancy and need to be replaced to improve plant operations. Hydraulic valves use treated water to open and close and must be operated in a fully open or fully closed position. To help save on costs, the electric operators will be installed in-house by water plant staff.

Budget Impact: This capital improvement is budgeted in the Water Production Division of the Water Fund and amounts to \$50,000.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	100,000	80,000	75,000
Description:	High & Low Lift Emergency Pump and Engine	Phase 1-Electric Valve Operators & Replace Bulk Chemical Storage	Phase 2-Electric Valve Operators & Replace Pumps and Motors-Low Lift

NAME: Replace Pumps and Motors-Low Lift
Category: Water Plant Process Equipment
Fund: Water
Account Number: 11-110-370-82120
Fiscal Year 2019
Project Coordinator: Water Plant Superintendent Alex Urbanczyk
Expected Useful Life 20 - 30 years



Summary: Low lift pumps and their motors are the first stage of water treatment. These pumps bring the raw water from Lake Michigan to the beginning of treatment process, without them, no water can be treated. There are 4 low lift pumps at the water plant, low lift pumps #1 and #2 are the most frequently used pumps in plant operation, and are in operation approximately 5,000 hours each year. These two pumps are used to treat approximately 80% of all raw water passing through the water plant. Life expectancies are in the 20 to 30 year range depending on usage. Low lift pumps #1 and #2 were installed in 1990 and are nearing the end of their useful lives.

Budget Impact: This capital improvement is budgeted in the Water Production Division of the Water Fund and amounts to \$25,000.

3 Year Projected Expenditures			
	FY 2017	FY 2018	FY 2019
Total Cost:	100,000	80,000	75,000
Description:	High & Low Lift Emergency Pump and Engine	Phase 1-Electric Valve Operators & Replace Bulk Chemical Storage	Phase 2-Electric Valve Operators & Replace Pumps and Motors-Low Lift

NAME: Water Main Replacement - Distribution Division
Category: Water System Improvements
Fund: Water
Account Number: 11-110-365-84115
Fiscal Year: 2019
Project Coordinator: PW General Superintendent Don Kirk



Summary: The Water Distribution system includes 49 miles of water main ranging in size from 6-inch to 16-inch in diameter. While the Village has regularly replaced water main over the last 25 years, the replacement schedule has been staggered based on funding primarily through bond and grant funding. As a result there continues to be a significant quantity of aged water main in the ground, and annual CIP funding needs to increase to begin to push the replacement schedule. The Village is working with a consultant on a Water System Master Plan that will identify recommendations for water main replacement/upgrade to improve reliability, pressure and fire flow. The age of water main pipe in the Village's distribution system is not the sole determining factor in scheduled replacement. Changes in the manufacturing process of cast iron pipe before and after the 1940's generally reduced the wall thickness, and as a result much of the older pipe is still in serviceable condition. Based on the cost of replacement of pipe and restoration this annual allowance will replace an estimated 2,000 feet of 8-inch water main.

Budget Impact: This capital improvement is budgeted in the Water Distribution Division of the Water Fund and amounts to \$212,200.

3 Year Projected Expenditures			
	FY 2016	FY 2017	FY 2018
Total Cost:	200,000	206,000	212,200
Description:	Water Main Replacement	Water Main Replacement	Water Main Replacement



LONG RANGE FINANCIAL PLAN THROUGH FISCAL YEAR 2021



MEMORANDUM

DATE: October 7, 2015

TO: Philip Kiraly, Village Manager

FROM: David Clark, Director of Finance

SUBJECT: Long Rang Financial Forecast through Fiscal Year 2021

Executive Summary

This is the annual update to the five-year financial forecast which describes the expected financial condition of the Village through Fiscal Year 2021. This projection is based upon known economic conditions and factors. Some factors utilized in the preparation of this forecast include:

1. The United States Consumer Price Index;
2. State Shared municipal revenue estimates from the Illinois Municipal League
3. Local usage patterns (i.e. water consumption, building permits, etc.)
4. Local revenue and expenditure trends.
5. Existing financial policies.

This forecast includes fund balance projections both with and without anticipated capital expenditures including in the long range capital inventory (CIP 2026).

From Fiscal Year 2008 through Fiscal Year 2015, revenues in the General Fund have increased by over \$1.8 Million, 1.76% annually. Meanwhile operating expenditures have increased over \$1.1 Million, 1.22% annually and total expenditures have increased \$1.6 Million or 1.53% annually.

The fund balance in the General Fund has increased during that time by \$1.0 Million from over \$2.1 Million to over \$3.1 Million, a 6.87% annual increase. This change increased reserves from 15.9% of operating expenditures to 21.7% of operating expenditures. During this period of time the Village continued to fund its police pension obligation at a level in excess of 130% of what would otherwise have been required by the State of Illinois and transfer resources to the garbage fund to subsidize service fee cost of service.

The period of time from Fiscal Year 2008 through Fiscal Year 2015 demonstrates how the Village performed during the worst economic downturn in recent memory. Although the Village weathered the acute phase of the economic downturn, there are still substantial challenges facing the Village, including:

- Legislative threats to property tax, state shared revenue and further unfunded mandates to provide services without the ability to recover cost.
- The uncertainty of the impact of pension reform legislation on local taxpayers and on the ability of the Village to retain employees.
- The continued obligation to maintain capital infrastructure.
- The continued obligation to fund pension obligations.
- The cumulative impact of the recent decline in assessed valuation.
- The challenges of maintaining a desirable environment for commercial activity.

Generally, this forecast update has been developed as in the past. The forecast projects the impact of existing financial conditions, level of services and policies over the next five years. At the time of this forecast the State of Illinois is operating without a budget. Certain revenues are no longer being sent to the Village due to a lack of authorization at the State level, including use tax, motor fuel tax, and cellular 911 surcharge. In addition, various impacts have been speculated in this report due to legislative and other threats from the State, including:

- A 2 year property tax freeze;
- A reduction in income taxes by 1/2 (a \$400,000 plus reduction).

There is the threat that other state revenues, which total over \$3.5 Million, may be at best delayed and at worst discontinued. The reduction in income tax revenue would be a significant adverse financial impact; however the discontinuation of state shared revenue would be catastrophic. As a non-home rule community the Village would have to address the issue by altering service levels and increasing service fees drastically.

Another concern is that the legislative actions taken may have an adverse impact on the Illinois economy and may trigger another economic downturn further compounding the impact to the Village.

Review of Assumptions

Included in this report are the detailed percentage adjustments to accounting line items used to complete the operating statements in this report.

REVENUE

Property Tax

The 2015 tax levy (for Fiscal Year 2017) can increase by 0.76%. The annual change in the United States Consumer Price Index (US CPI-U-All Items) is used as the basis for determining the amount of the annual increase in property taxes. Through June 2015, the change in CPI would allow an increase in the 2016 tax levy (for Fiscal Year 2018) of 0.10% (forecast assumes 0.10% for the 2016 tax levy). The factor for 2017 and 2018 tax levies anticipated a legislative freeze and is therefore set at 0.00%. The average annual increase in annual CPI for tax increases has been 2.13% since 1999.

Income Tax

Although legislative action is proposed to diminish the amount of income tax received by municipalities, the forecast continues to be based on current practices. The income tax base is increased from the prior year amount of \$826,000 to \$842,520. It is estimated that the Village will received \$900,966 during Fiscal Year 2016. The

forecast includes a 0.1% increase in Fiscal Year 2017 and 2% increases for the remainder of the forecast period.

Municipal Utility Taxes

The forecast includes an increase in base utility taxes from \$790,718 to \$760,000 based upon projected Fiscal Year 2016 year-end estimates. The plan includes annual increases of 2%. This revenue source is variable with rates, consumption and weather conditions.

Cable Tax

These revenues continue to be strong. The base revenue is projected to increase from \$220,000 to \$228,256. The cable fees include a 3% annual increase from the Fiscal Year 2016 base.

Telecommunications Tax

The forecast includes a decrease in base telecommunications tax from \$404,654 to \$382,000 based upon projected Fiscal Year 2016 year-end estimates. The plan includes annual decreases of -3% from the reduced base for the remainder of the plan. This revenue source is collected by the State of Illinois and remitted to municipalities.

Sales Tax

It is projected that the Village will receive \$1,816,244 in sales tax in Fiscal Year 2016. The forecast includes a base level of sales tax of \$1,700,000 and annual growth is projected to be 1%. To date sales tax revenue sales tax revenue is maintaining levels seen prior to the economic downturn. This source of revenue is subject to economic forces and the decisions of individual business owners to remain or locate to Glencoe. The use of a base lower than actual revenue reduces revenue by approximately \$500,000. This is a revenue source that is remitted back to the municipalities by the State of Illinois.

Water & Sewer Charges

The forecast includes a rate increase program based on the change in CPI up to 5% with annual increases based upon cost of operations. The Fiscal Year 2016 increase is 0.76% with an increase in Fiscal Year 2017 of 0.10% and 2.00% for the remainder of the forecast. The consumption of water is projected is slightly reduced from 5-year average levels. Fiscal Year 2016 water sales are projected to be at \$1,951,019, less than the Fiscal Year 2016 Budget of \$2,106,254. The Fiscal Year 2016 base amount is reduced from \$2,066,482 to \$1,951,019 reflecting year-to-date revenue collection and anticipated Fiscal Year 2016 revenue.

Sewer charge revenue is based on a rate applied to the consumption of water. With a projected less than 5 year average consumption of water, the sewer revenue will likewise be reduced from the base of \$535,000 to \$486,000. Annual increases from the base are the same as property tax CPI as applied to water rates.

As we will continue to face the need to address capital infrastructure improvements, rate analyses will be completed in the coming year to provide a source of funding for water production and distribution as well as sewer maintenance and improvements. This may alter the assumptions related to the percentage increases in the future on these funds.

Garbage Service Fees

The forecast includes a rate increase program based on the change in CPI up to 5% with a minimum 2% annual increase. Annual increases from the base are the same as property tax CPI applied to other major service charges. In the future, rate increases may be higher (or lower) depending on service levels, the need for capital equipment, debt service requirement and resources necessary to meet the minimum fund balance requirements. The base amount used in the forecast is generally equal to the Fiscal Year 2016 year end projected revenue. The Plan projects a slight decrease in the base for optional second collection from \$70,784 to \$70,076 and 1% annual decreases for the remainder of the plan.

Building Permits

During Fiscal Year 2016, it is projected that the Village will receive nearly \$1,052,550 in building permit fees. The budget included \$945,000. The forecast includes an increase in the base level of permit revenue from \$945,500 to \$990,000 annually through Fiscal Year 2021 Building permit revenue since Fiscal Year 2008 has ranged from \$655,674 in Fiscal Year 2010 to \$1,814,927 in Fiscal Year 2008. The level projected in Plan 2021 is still approximately ½ of the historic high level prior to the economic downturn. This is a revenue source subject to economic forces but also sensitive to local regulations.

Fees & Charges Generally

Water rates, sewer rates, garbage and recycling rates, ambulance fees, and alarm fees are forecasted to include annual increases that are the lesser of 5% or the annual change in the CPI, with annual increases being related to any increases in operating costs. Generally the plan does not include any annual fee increases other than those already discussed. The Village would have the ability to raise these rates in excess of these limits if the need was present.

EXPENDITURES

Salaries

The forecast includes an assumption of 2% annual increases in regular salaries. The increases are moderated by a 0.75% attrition factor. The attrition factor means that the actual expenditures will be 0.75% less than the budget due to annual routine and customary turnover of employees. Attrition factor may actually be less during times of economic uncertainty. The wage increase factor proposed is consistent with the change in CPI forecast during the term of the forecast. However, as pension reform is considered, there may be an increase in retirements to avoid the impact of changes to the funding formula for current participants.

Employee Benefits

Based upon the actual increase history, the plan includes a general 3% annual increase. The forecast is based upon benefit levels managed to at least meet the increase factor requirement. The Plan also includes the expected Affordable Care Act (ACA) "Cadillac Tax" based upon plan design. This tax will be effective Fiscal Year 2018 and will total over \$100,000 during the Plan. Although this tax is included for the purposes of planning, the Village should likely have the ability to modify plan design if necessary to avoid the tax; or the tax may be eliminated altogether or deferred as has been the case with many other ACA provisions. During consideration of each health benefit renewal adjustments will be considered to moderate the increase to a level below trend. Also, since March 1, 2011, employees with single coverage now pay a portion of their coverage. The long-term goal is to maintain quality benefits

while containing cost. Language in both bargaining unit contracts allows the Village to continue to manage plans to contain cost.

Effective January 1, 2015, the Village joined the Illinois Personnel Benefit Cooperative (IPBC) as one measure of continuing to provide quality coverage while containing cost. Effective January 1, 2016 benefit levels for all employees participating in the PPO 1 plan were modified slightly to bring down premium cost of coverage. Also effective with the 2016 open enrollment process is the implementation of Workterra, an online platform for employees to be able to review, process and validate open enrollment choices. Workterra will increase convenience for employees and increase efficiency of staff involved in the open enrollment process.

Pension Cost

This category includes cost of Social Security, Medicare, Illinois Municipal Retirement Fund (IMRF), Police Pension costs and Fire Pension costs. The largest increases are for IMRF and Police Pension. Based on the projection of existing trends, IMRF, Social Security and Medicare costs will increase by 3.5% annually during the plan. Police Pension costs are projected to increase 3.5% during the plan.

It is anticipated that required base contributions for police pension will increase from \$1,562,863 for Fiscal Year 2016 to \$1,818,419 for Fiscal Year 2017. The increase is due to a change in the tables used for mortality and employee turnover by the State of Illinois. Absent that change, the annual increase from Fiscal Year 2016 to Fiscal Year 2017 would be less than \$500. Annual increases for the remainder of the Plan will be from the increased Fiscal Year 2017 base amount.

Cost of Services

Forecast completed using an annual increase factor based upon the annual 1.5% based upon recent actual history.

Cost of Commodities (Supplies & Equipment)

Forecast completed using an annual increase factor based upon the annual 0.0% based upon recent actual history. The expense for equipment is still lower than the actual level during Fiscal Year 2008.

Capital Expenditure

The Fiscal Year budget and projected amount is included in the Plan. The estimated cost of items included in the CIP 2026 is also included in the Plan. Fund balance projections are included both with and without the CIP 2026 costs.

Interfund Revenue and Expense

Management fees paid to the General Fund by the Glencoe Golf Club, the Water Fund and the Garbage Fund are included with increases based on Property Tax CPI. Likewise, a transfer from the Motor Fuel Tax Fund paid to the General Fund is also included on the same basis.

A \$450,000 transfer from the General Fund to the Garbage Fund is included in the Plan. There is no annual increase in the dollar amount of that transfer.

Issues to Consider

Property Taxes (See Property Tax Policies)

1. With any decline in assessed values, there will be an increase in property tax rates. Since property tax limitations are based upon CPI and the total dollar amount previously extended, changes in rate or value of property will not impact the dollar amount of taxes extended. Changes in property tax rate and assessed value impact the distribution of the tax burden. Since Fiscal Year 2011, the EAV of the Village has declined from \$1.23 Billion to \$796 Million. The change in the economy has resulted in this change in assessments and has further resulted in increased challenges by taxpayers of the Assessor's calculations. Had legislation been adopted to not allow increases in property taxes in years where the EAV declines, the Village would be at Fiscal Year 2011 tax extension levels.
2. During recent years legislation has been proposed to prohibit increases in property taxes in years where the equalized assessed value decreases. The plan does not contemplate the implementation of such legislation, but the threat does exist.
3. Due to the fact that the tax levy limiting factor lags behind the actual levy of taxes, the percentage increase in the prior year's property tax extension will often not reflect the current economic conditions. In the present environment, the limiting factor for property taxes increases will lag behind any economic recovery (i.e. the change in CPI-U from December 2013 through December 2014 establishes the tax cap increase percentage for the property taxes to be levied in December 2015).
4. The Village has typically abated (reduced) the tax levy by the amount of the 5% unreduced loss in collection factor added to the debt service portion of the levy. How does increasing the dollars for abatement rank with other initiatives like capital improvement, funding pension obligations, etc.
5. During Fiscal Year 2019 and Fiscal Year 2020 it is anticipated that there will be a property tax freeze based upon legislative action threatened by the State.

Police Pension Fund (See Pension Fund Policies)

1. During Fiscal Year 2009, the net plan assets held in trust for pension benefits decreased from \$19.9 Million to \$16.3 Million. At the end of Fiscal Year 2015, net plan assets of the Police Pension Fund were over \$32.1 Million. This swing in net asset value is due to Village contribution in excess of ARC and the change in value of investments from Fiscal Year 2008 through Fiscal Year 2015.
2. Of the total pension requirement of \$1,562,863 included in the Fiscal Year 2016 Budget, property taxes--levied in December 2014 represented \$1,095,127. Remaining sources came from fund balance in the General Fund. The Fiscal Year 2017 all source contribution of \$1,818,419 Million is \$459,963 higher than the amount otherwise required by the State of Illinois.
3. The difference between the amount levied in taxes and the amount budgeted is typically transferred to the Police Pension Fund from the General Fund in February of each year. Waiting until the end of the fiscal year allows the Board to reserve resources in the event of an unforeseen event with a higher need for the resources than the Police Pension Fund. Since adopting this policy, the

budgeted resources have always been allocated to the Police Pension Fund. This policy may warrant review as the financial situation of the Village changes.

4. As a basic assumption, the policy of fully funding the pension obligations will remain. Taxes will be levied based on using State of Illinois assumptions and the actual funding will continue based on Village actuarial assumptions (more recent mortality table, etc.)

Fire Pension Fund (See Pension Fund Policies)

1. The annuities and other expenses of the Fire Pension Fund are now paid on a pay-as-you-go basis.
2. The Firefighter's Pension Fund Board recommends the continued allocation of annual funding (between \$30,000 and \$35,000) in the General Fund in order to reduce the impact of the full funding of pension obligations on a pay-as-you-go basis.
3. This increased funding would not increase the amount of taxes collected, only take from another Village property tax designation (i.e. General Fund, Police Pension, Garbage Fund) already receiving taxes. During Fiscal Year 2016 the number of annuitants receiving pension was reduced from 2 to 1 due to the death of an annuitant with no beneficiaries. There remains one retired annuitant with a spouse. This forecast assumes no further mortality to Fire Pension Fund annuitants through Fiscal Year 2021.

Illinois Municipal Retirement Fund (See Pension Fund Policies)

1. The Village is required to pay 100% of its actuarial required contribution annually, like the payment of FICA taxes.

General Fund

From Fiscal Year 2008 through Fiscal Year 2015 General Fund revenue increased on an annual average of 1.76%. Between Fiscal Year 2016 and Fiscal Year 2021 it is anticipated that revenue will grow on an annual average of 0.71%. This change is due primarily to the following:

- Lower CPI increases in property taxes during Fiscal Year 2017 and 2018;
- A property tax freeze during Fiscal Years 2019 and 2020;
- Conservative estimates on revenue subject to economy (sales tax, building permits);
- Declining telecommunications tax.
- Increases in service charges limited to assumptions used for property tax.

From Fiscal Year 2008 through Fiscal Year 2015 operating expenditures increased by 1.22% annually. From Fiscal Year 2016 through Fiscal Year 2021 it is anticipated that expenditures will increase by 1.94% annually. This change is due to the following:

- Annual increase in personnel expenditures 2.20% per year during the plan compared to actual annual average of 2.14%;
- Cost of services annually estimated to be 1.95% as compared to actual annual average of 1.73%;

As demonstrated by the operating statement annual increases in revenue of 0.71% and annual increases in expenditure of 1.94% is not sustainable. Operating balances will be below existing 10% fund balance target by Fiscal Year 2019. When expenditures anticipated from CIP 2026 are included, the operating balances of the General Fund will be below the existing 10% fund balance target at some time during Fiscal Year 2018.

This analysis does not include the compounding impact of any legislative actions that may be taken by the State of Illinois. However, the Plan does continue to include:

- An annual transfer of \$450,000 to the Garbage Fund (\$2,250,000 during the plan);
- Paying Police Pension in excess of State of Illinois requirements (estimated to be \$2,295,000 during the Plan)

Some issues to consider are:

1. Is the annual transfer of \$450,000 to the Garbage Fund sustainable?
2. Is paying the Police Pension cost in excess of State of Illinois requirements sustainable?
3. Is the 10% fund balance target realistic?
4. What is the potential for legislative action that impacts property taxes?
5. What is the potential for legislative action to impact sales tax?
6. What is the potential for legislative action to impact State of Illinois Shared Revenues (i.e. Income Tax, Use Tax, and Personal Property Replacement Tax?)
7. What is the ability of the Village to replace lost revenue with fees and other revenue sources.
8. What is the potential to develop a new revenue stream for capital improvements?

Garbage Fund

During the Plan, increases in revenue are limited to CPI factors used for property tax and not adjusted to the level of changes in expenditures. The Plan provides that revenues will be 3.0% higher in Fiscal Year 2021 than in Fiscal Year 2016. Operating expenditures will increase by 5.3% annually. Absent the \$450,000 subsidy from the General Fund, the Garbage Fund would annually operate at a loss.

1. Plan 2021 holds the General Fund payment to the Garbage Fund flat at \$450,000 per year (no increase). What is the appropriate balance between property taxes and fees as resources to pay for services provided?

2. Are there any service level changes that could reduce cost and maintain a reasonable level of basic garbage collection service?
3. Would it be reasonable to change the Garbage Fund to an enterprise fund supported entirely by fees and use the property tax in other areas of need (i.e. pensions)?

Water Fund

During the Plan, revenues will remain flat due to increases limited to CPI factors used for property tax and a more conservative estimate of water consumption. Meanwhile operating expenditures will be 9.2% higher in Fiscal Year 2021 as compared to Fiscal Year 2016. Given the fact that the Water Fund has a very large balance at present, this revenue and expenditure pattern can be sustained through Fiscal Year 2021.

1. Current net asset level is in excess of minimum requirement. Should the excess be maintained for the potential for future capital projects (i.e. new water plant) or used for other current pressing needs for water main replacement.
2. Determining the appropriateness of rate adjustments in the context of changes in operating cost and maintaining resources to pay for capital improvements.

Motor Fuel Tax Fund

It is estimated that the Motor Fuel Tax Fund will not have sufficient resources to fund projects identified in CIP 2026 beginning Fiscal Year 2018. This assumes that the fund will only receive \$75,411 of the budgeted \$207,170 in Fiscal Year 2016 and that Fiscal Year 2017 will resume normal distributions but that distributions will decrease by 1.0% annually.

1. It is expected that Motor Fuel Tax will drop to about \$207,000 per year with a projected 1.00% decrease each year following.
2. Consider alternative uses of MFT, such as: (1) Debt service or abatement of debt, (2) increased day labor transfer. Day labor transfer is the reimbursement of Village operating expense (paid from the General Fund) from Motor Fuel Tax resources.
3. As with other state shared revenue, there is a concern of legislative action that may further reduce local share of revenue.

Enhanced 911 Fund

Revenue to the Fund is anticipated to be flat with annual increases in cellular 911 and annual decreases in enhanced 911 surcharge (land lines). With anticipated capital from CIP 2026, the E911 Fund will run out of resources during Fiscal Year 2018.

1. Review need for fund balance in E911 fund in comparison to long range capital inventory. FY 2015 ending balance decreased from \$399,301 to \$213,878.

2. Should 911 resources be used to pay personnel expenditures? At present, since Fiscal Year 2010, The Enhanced 911 Fund has paid for increases in salaries for communication center staff. Since Fiscal Year 2010 approximately \$280,000 has been used to pay for salary expense.
3. Staff is now required to consolidate with other similarly sized communities. This process is in its initial phase.
4. Review other expenditures to see if they qualify as E911 expenditures.
5. E911 surcharge is projected to be \$145,712 and will remain at approximately that level through the Plan.

Debt Service Fund

With the current debt issuances (Series 2005, 2009, 2012 and 2015A) annual debt service will be in excess of \$1.5 Million during Fiscal Year 2017. During Fiscal Year 2017 and Fiscal Year 2018 the total annual debt service will increase to approximately \$2.1 Million. Included in CIP 2026 is an estimated issuance of \$4.0 in general obligation debt for the benefit of the Glencoe Golf Club, a \$650,000 limited tax (non-referendum issuance) for information technology purchases and a second \$4.0 Million alternate revenue issuance for the benefit of the Glencoe Golf Club. Impacts and estimates of the Glencoe Golf Club issuances and the Information Technology issuance have not been completed to date.

1. Review the practice and potential sources of abating debt service property taxes.

OPERATING STATEMENTS

Village of Glencoe
 Change in Revenue and Expense Since Fiscal Year 2008

GENERAL FUND

Type	Actual FY 2008	Actual FY 2015	\$ Chng	Annualized % Chng	Budget FY 2016	\$ Chng	Plan 2021 Annualized % Change
Revenue	14,647,941	16,453,726	1,805,785	1.76%	15,990,121	1,342,180	0.71%
<u>Expenditure</u>							
Personnel	10,058,981	11,567,682	1,508,701	2.14%	12,275,634	2,216,653	2.20%
Services	1,836,989	2,059,776	222,787	1.73%	2,162,150	325,161	1.95%
Commodities	1,071,061	785,364	(285,697)	-3.81%	954,217	(116,844)	0.00%
Other Expense	522,332	232,349	(289,983)	-7.93%	222,614	(299,718)	0.00%
Operating Expense	13,489,363	14,645,171	1,155,808	1.22%	15,614,615	2,125,252	1.94%
Capital Expense	1,672,341	1,400,241	(272,100)	-2.32%	451,900	(1,220,441)	n/a
Other Financing	-	741,351	741,351	N/A	450,000	450,000	
Total Expense	15,161,704	16,786,763	1,625,059	1.53%	16,516,515	1,354,811	
Fund Balance	2,142,474	3,173,210	1,030,736	6.87%	2,646,816	504,342	
Bal. % of Op. Exp.	15.9%	21.7%			17.0%		

VILLAGE OF GLENCOE
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 For Fiscal Year 2016 through Fiscal Year 2021

GENERAL FUND

	FY 2016		FY 2017 Plan	FY 2018 Plan	FY 2019 Plan	FY 2020 Plan	FY 2021 Plan	\$ Chng From 16	% Chng From 16
	Budget	Projected							
REVENUES									
Property Tax	8,957,183	8,957,183	9,025,258	9,034,283	9,034,283	9,034,283	9,214,969	257,786	2.9%
Cable Television Tax	226,600	228,256	235,104	242,157	249,421	256,904	264,611	38,011	16.8%
Utility Tax	806,532	780,446	775,200	790,704	806,518	822,648	839,101	32,569	4.0%
Telecommunications Tax	392,514	379,874	370,540	359,424	348,641	338,182	328,036	(64,478)	-16.4%
Income Tax	842,520	900,966	848,923	849,772	866,768	884,103	901,785	59,265	7.0%
Use Tax	153,100	171,145	164,630	166,276	167,939	169,618	171,315	18,215	11.9%
Sales Tax	1,700,000	1,816,244	1,717,000	1,734,170	1,751,512	1,769,027	1,786,717	86,717	5.1%
Personal Prop. Repl. Tax	78,630	99,356	91,000	91,000	91,000	91,000	91,000	12,370	15.7%
Sewer Charge	559,954	486,000	489,694	490,183	499,987	509,987	520,186	(39,768)	-7.1%
Ambulance Fees	144,130	144,130	145,225	145,371	148,278	151,244	154,268	10,138	7.0%
Building Permits	996,270	1,108,120	1,043,500	1,043,500	1,043,500	1,043,500	1,043,500	47,230	4.7%
Alarm Permits	81,600	81,600	81,600	81,600	81,600	81,600	81,600	-	0.0%
Fines & Forfeits	73,500	117,608	103,500	103,500	103,500	103,500	103,500	30,000	40.8%
Licenses	329,790	310,600	335,600	335,600	335,600	335,600	335,600	5,810	1.8%
Fees	114,606	114,445	114,445	114,445	114,445	114,445	114,445	(161)	-0.1%
Interest	16,989	16,989	16,589	16,589	16,589	16,589	16,589	(400)	-2.4%
Other Revenue	353,722	433,649	403,600	407,068	410,606	414,214	417,894	64,172	18.1%
Interfund Revenue	162,481	162,481	163,716	163,880	167,157	170,500	173,910	11,429	7.0%
Total Revenue	15,990,121	16,309,092	16,125,124	16,169,522	16,237,344	16,306,944	16,559,026	568,905	3.6%
EXPENDITURES									
Salaries - Regular	7,373,001	7,081,073	7,464,058	7,556,239	7,649,558	7,744,030	7,839,669	466,668	6.3%
Salaries - Overtime	699,736	885,211	708,378	717,126	725,983	734,949	744,025	44,289	6.3%
Salaries - Temporary	226,650	223,410	230,050	233,500	237,003	240,558	244,166	17,516	7.7%
Salaries - Other	72,129	144,869	73,020	73,922	74,835	75,759	76,694	4,565	6.3%
Employee Benefits	1,345,951	1,322,799	1,386,330	1,427,919	1,470,757	1,514,880	1,560,326	214,375	15.9%
Benefits - PSEBA	36,215	36,215	37,301	38,420	39,573	40,760	41,983	5,768	15.9%
Benefits - ACA	35,728	16,432	16,925	42,433	43,706	45,017	46,367	10,639	29.8%
Pension Cost	2,482,224	2,481,648	2,697,769	2,785,450	2,876,016	2,969,563	3,066,190	583,966	23.5%
Unemployment Insur.	4,000	4,000	4,000	4,000	4,000	4,000	4,000	-	0.0%
Total Personnel	12,275,634	12,195,657	12,617,831	12,879,009	13,121,431	13,369,516	13,623,420	1,347,786	11.0%
Services	2,162,150	2,170,239	2,235,690	2,269,225	2,303,263	2,337,812	2,372,880	210,730	9.7%
Commodities	954,217	939,817	954,217	954,217	954,217	954,217	954,217	-	0.0%
Other Expenses	222,614	215,414	222,614	222,614	222,614	222,614	222,614	-	0.0%
Interfund Expense	450,000	450,000	450,000	450,000	450,000	450,000	450,000	-	0.0%
Total Operating Expense	16,064,615	15,971,127	16,480,352	16,775,065	17,051,525	17,334,159	17,623,131	1,558,516	9.7%
Operating Excess (Deficit)	(74,494)	337,965	(355,228)	(605,543)	(814,181)	(1,027,215)	(1,064,105)		
Capital	451,900	429,980	-	-	-	-	-		
Capital Plan 2026	-	-	584,000	1,611,766	885,900	668,690	1,226,800		
Total Excess (Deficit)	(526,394)	(92,015)	(939,228)	(2,217,309)	(1,700,081)	(1,695,905)	(2,290,905)		
Balance Projections - Without Capital Plan 2026									
Beginning Balance	3,173,210	3,173,210	3,081,195	2,725,967	2,120,424	1,306,243	279,028		
Ending Balance	2,646,816	3,081,195	2,725,967	2,120,424	1,306,243	279,028	(785,077)		
10% Operating Expense	1,606,462	1,597,113	1,648,035	1,677,507	1,705,153	1,733,416	1,762,313		
Balance Projections - With Capital Plan 2026									
Beginning Balance	3,173,210	3,173,210	3,081,195	2,141,967	(75,342)	(1,775,423)	(3,471,328)		
Ending Balance	2,646,816	3,081,195	2,141,967	(75,342)	(1,775,423)	(3,471,328)	(5,762,233)		

VILLAGE OF GLENCOE

GARBAGE FUND

Schedule of Revenues, Expenditures and Changes in Fund Balance
For Fiscal Year 2016 through Fiscal Year 2021

	FY 2016		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	\$ Chng From 16	% Chng From 16
	Budget	Projected	Plan	Plan	Plan	Plan	Plan		
REVENUES									
Personal Prop. Repl. Tax	7,000	7,000	7,000	7,000	7,000	7,000	7,000	-	0.0%
Charges for Service	1,014,408	980,208	988,669	993,410	1,012,089	1,031,142	1,050,576	36,168	3.6%
Interest	600	600	600	600	600	600	600	-	0.0%
Other Revenue	9,100	17,997	18,000	18,000	18,000	18,000	18,000	8,900	97.8%
Interfund Revenue	450,000	450,000	450,000	450,000	450,000	450,000	450,000	-	0.0%
Total Revenue	1,481,108	1,455,805	1,464,269	1,469,010	1,487,689	1,506,742	1,526,176	45,068	3.0%
EXPENDITURES									
Personnel	706,492	654,176	689,872	701,920	714,216	726,765	739,574	33,082	4.7%
Services	475,531	475,531	482,664	489,904	497,252	504,711	512,282	36,751	7.7%
Commodities	106,540	106,540	106,540	106,540	106,540	106,540	106,540	-	0.0%
Debt Service	9,500	9,500	7,600	7,600	7,600	7,600	7,600	(1,900)	-20.0%
Interfund Expense	43,625	43,625	43,957	44,001	44,881	45,778	46,694	3,069	7.0%
Total Operating Expense	1,341,688	1,289,372	1,330,633	1,349,965	1,370,489	1,391,394	1,412,690	71,002	5.3%
Operating Excess (Deficit)	139,420	166,433	133,636	119,045	117,200	115,348	113,486		
Capital	-	-	-	-	-	-	-		
Capital Plan 2026	-	-	-	276,200	47,300	292,000	50,200		
Total Excess (Deficit)	139,420	166,433	133,636	(157,155)	69,900	(176,652)	63,286		
Balance Projections - Without Capital Plan 2026									
Beginning Balance	321,971	321,971	488,404	622,040	741,085	858,285	973,633		
Ending Balance	461,391	488,404	622,040	741,085	858,285	973,633	1,087,119		
10% Operating Expense	134,169	128,937	133,063	134,997	137,049	139,139	141,269		
Balance Projections - With Capital Plan 2026									
Beginning Balance	321,971	321,971	488,404	622,040	464,885	534,785	358,133		
Ending Balance	461,391	488,404	622,040	464,885	534,785	358,133	421,419		

Schedule of Revenues, Expenditures and Changes in Fund Balance
For Fiscal Year 2016 through Fiscal Year 2021

	FY 2016		FY 2017 Plan	FY 2018 Plan	FY 2019 Plan	FY 2020 Plan	FY 2021 Plan	\$ Chng From 16	% Chng From 16
	Budget	Projected							
REVENUES									
Water Sales	2,106,254	1,951,972	1,966,847	1,968,813	2,008,169	2,048,312	2,089,258	(16,996)	-0.8%
Meter Sales	19,000	10,342	19,000	19,000	19,000	19,000	19,000	-	0.0%
Interest	2,850	2,850	2,850	2,850	2,850	2,850	2,850	-	0.0%
Other Revenue	78,542	79,042	80,013	81,513	83,043	84,604	86,196	7,654	9.7%
Total Revenue	2,206,646	2,044,206	2,068,710	2,072,176	2,113,062	2,154,766	2,197,304	(9,342)	-0.4%
EXPENDITURES									
Personnel	1,204,284	1,186,200	1,229,944	1,250,661	1,271,790	1,293,342	1,315,327	111,043	9.2%
Services	325,660	321,600	330,443	335,400	340,431	345,538	350,721	25,061	7.7%
Commodities	149,100	149,100	149,100	149,100	149,100	149,100	149,100	-	0.0%
Debt Service	174,660	174,660	174,660	174,660	174,660	174,660	174,660	-	0.0%
Interfund Expense	43,626	43,626	43,958	44,002	44,882	45,779	46,695	3,069	7.0%
Total Operating Expense	1,897,330	1,875,186	1,928,105	1,953,823	1,980,863	2,008,419	2,036,503	139,173	7.3%
Operating Excess (Deficit)	309,316	169,020	140,605	118,353	132,199	146,347	160,801		
Capital	242,000	192,000	-	-	-	-	-		
Capital Plan 2026	-	-	300,000	286,000	287,200	318,500	464,100		
Total Excess (Deficit)	67,316	(22,980)	(159,395)	(167,647)	(155,001)	(172,153)	(303,299)		
Balance Projections - Without Capital Plan 2026									
Beginning Balance	1,725,221	1,725,221	1,702,241	1,842,846	1,961,199	2,093,398	2,239,745		
Ending Balance	1,792,537	1,702,241	1,842,846	1,961,199	2,093,398	2,239,745	2,400,546		
10% Operating Expense	189,733	187,519	192,811	195,382	198,086	200,842	203,650		
Balance Projections - With Capital Plan 2026									
Beginning Balance	1,725,221	1,725,221	1,702,241	1,542,846	1,375,199	1,220,198	1,048,045		
Ending Balance	1,792,537	1,702,241	1,542,846	1,375,199	1,220,198	1,048,045	744,746		

VILLAGE OF GLENCOE

MOTOR FUEL TAX FUND

Schedule of Revenues, Expenditures and Changes in Fund Balance
For Fiscal Year 2016 through Fiscal Year 2021

	FY 2016		FY 2017 Plan	FY 2018 Plan	FY 2019 Plan	FY 2020 Plan	FY 2021 Plan	\$ Chng From 16	% Chng From 16
	Budget	Projected							
REVENUES									
Intergovernmental Rev	207,170	75,411	205,098	203,047	201,017	199,007	197,017	(10,153)	-4.9%
Interest	400	500	400	400	400	400	400	-	0.0%
Total Revenue	207,570	75,911	205,498	203,447	201,417	199,407	197,417	(10,153)	-4.9%
EXPENDITURES									
Services	45,700	45,700	46,386	47,081	47,788	48,504	49,232	3,532	7.7%
Interfund Expense	32,719	32,719	32,968	33,001	33,661	34,334	35,021	2,302	7.0%
Total Operating Expense	78,419	78,419	79,354	80,082	81,449	82,838	84,253	5,834	7.4%
Operating Excess (Deficit)	129,151	(2,508)	126,144	123,365	119,968	116,569	113,164		
Capital	360,000	360,000	-	-	-	-	-		
Capital Plan 2026	-	-	-	491,700	-	425,000	-		
Total Excess (Deficit)	(230,849)	(362,508)	126,144	(368,335)	119,968	(308,431)	113,164		
<u>Balance Projections - Without Capital Plan 2026</u>									
Beginning Balance	605,931	605,931	243,423	369,567	492,932	612,900	729,469		
Ending Balance	375,082	243,423	369,567	492,932	612,900	729,469	842,633		
10% Operating Expense	7,842	7,842	7,935	8,008	8,145	8,284	8,425		
<u>Balance Projections - With Capital Plan 2026</u>									
Beginning Balance	605,931	605,931	243,423	369,567	1,232	121,200	(187,231)		
Ending Balance	375,082	243,423	369,567	1,232	121,200	(187,231)	(74,067)		

Schedule of Revenues, Expenditures and Changes in Fund Balance
For Fiscal Year 2016 through Fiscal Year 2021

	FY 2016		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	\$ Chng	% Chng
	Budget	Projected	Plan	Plan	Plan	Plan	Plan	From 16	From 16
REVENUES									
E911 Surcharge	88,518	86,010	86,748	85,013	83,312	81,646	80,013	(8,505)	-9.6%
Cellular 911 Surcharge	56,650	60,847	58,350	60,100	61,903	63,760	65,673	9,023	15.9%
Interest	700	700	700	700	700	700	700	-	0.0%
Total Revenue	145,868	147,557	145,798	145,813	145,915	146,106	146,386	518	0.4%
EXPENDITURES									
Personnel	56,060	56,060	56,877	57,707	58,551	59,409	60,281	4,221	7.5%
Services	72,765	72,765	73,856	74,964	76,089	77,230	78,389	5,624	7.7%
Commodities	71,975	71,975	71,975	71,975	71,975	71,975	71,975	-	0.0%
Total Operating Expense	200,800	200,800	202,708	204,646	206,615	208,614	210,645	9,845	4.9%
Operating Excess (Deficit)	(54,932)	(53,243)	(56,910)	(58,833)	(60,700)	(62,508)	(64,259)		
Capital	98,000	98,000	-	-	-	-	-		
Capital Plan 2026	-	-	300,000	35,000	25,000	-	20,000		
Total Excess (Deficit)	(152,932)	(151,243)	(356,910)	(93,833)	(85,700)	(62,508)	(84,259)		
<u>Balance Projections - Without Capital Plan 2026</u>									
Beginning Balance	605,931	605,931	454,688	397,778	338,945	278,245	215,737		
Ending Balance	452,999	454,688	397,778	338,945	278,245	215,737	151,478		
10% Operating Expense	20,080	20,080	20,271	20,465	20,662	20,861	21,065		
<u>Balance Projections - With Capital Plan 2026</u>									
Beginning Balance	605,931	605,931	454,688	97,778	3,945	(81,755)	(144,263)		
Ending Balance	452,999	454,688	97,778	3,945	(81,755)	(144,263)	(228,522)		

DRAFT

SUPPORTING MATERIALS

Major Revenue Assumptions
 % Increase from the FY 2016 Base as adjusted from Budget

Revenue	Base	Budget	Projected	Base	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Basis
	FY 2015	FY 2016	FY 2016	FY 2016						
Property Tax	8,758,055	8,957,183	8,957,183	8,957,183	0.76%	0.10%	0.00%	0.00%	2.00%	Freeze FY2019 and FY2020
Externally Controlled										
Sales Tax	1,669,000	1,700,000	1,816,244	1,700,000	1.00%	1.00%	1.00%	1.00%	1.00%	Economic Conditions
Illinois Income Tax	826,000	842,520	900,966	842,520	0.10%	2.00%	2.00%	2.00%	2.00%	Economic Conditions
Utility Tax	790,718	806,532	780,446	760,000	2.00%	2.00%	2.00%	2.00%	2.00%	Consumption + Rates
Building Permits	945,500	945,000	1,052,550	990,000	0.00%	0.00%	0.00%	0.00%	0.00%	5 Year Revenue Average
Telecommunications Tax	404,654	392,514	379,874	382,000	-3.00%	-3.00%	-3.00%	-3.00%	-3.00%	Consumption + Rates
Cable Television Revenue	220,000	226,600	228,256	228,256	3.00%	3.00%	3.00%	3.00%	3.00%	Consumption + Rates
Motor Fuel Tax	216,000	207,170	75,411	207,170	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%	Gallons Consumed
Use Tax	145,750	153,100	171,145	163,000	1.00%	1.00%	1.00%	1.00%	1.00%	Economic Conditions
Parking Fees	111,100	111,100	110,939	110,939	0.00%	0.00%	0.00%	0.00%	0.00%	Economic Conditions+Rates
E911 Surcharge	88,664	88,518	86,010	88,518	-2.00%	-2.00%	-2.00%	-2.00%	-2.00%	Consumption + Rates
Personal Property Tax Repl.	78,630	78,630	99,356	91,000	1.00%	1.00%	1.00%	1.00%	1.00%	State Formula
Cellular 911 Surcharge	57,678	56,650	60,847	56,650	3.00%	3.00%	3.00%	3.00%	3.00%	Consumption + Rates

Revenue	Base	Budget	Projected	Base	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Basis
	FY 2015	FY 2016	FY 2016	FY 2016						
Locally Controlled										
Water Sales	2,066,482	2,104,854	1,951,019	1,951,019	0.76%	0.10%	2.00%	2.00%	1.00%	Annual Fee Increase
Base Garbage Fee	600,000	622,592	588,000	588,000	0.76%	0.10%	2.00%	2.00%	1.00%	Annual Fee Increase
Sewer Charge	535,819	559,954	486,000	486,000	0.76%	0.10%	2.00%	2.00%	2.00%	Annual Fee Increase
Vehicle Licenses	276,000	265,000	240,000	265,000	0.00%	0.00%	0.00%	0.00%	0.00%	Increase in whole numbers
Recycling Fee	189,682	189,682	189,682	189,682	2.00%	2.00%	2.00%	2.00%	1.00%	Annual Fee Increase
Optional Second Collection	70,784	70,076	70,076	70,076	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%	Annual Fee Increase
Commercial Garbage Fee	53,673	67,711	65,000	65,000	0.76%	0.10%	2.00%	2.00%	1.00%	Annual Fee Increase

Major Expenditure Assumptions
 % Increase from the FY 2016 Base as adjusted from Budget

Expenditure	Base	Budget	Projected	Base	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Basis	
	FY 2015	FY 2016	FY 2016	FY 2016							
Salaries - Regular (1)	7,954,450	8,571,853	8,244,854	8,528,994	2.00%	2.00%	2.00%	2.00%	2.00%	Economic Conditions	
Salaries - RHS	84,670	84,670	152,160	84,670	2.00%	2.00%	2.00%	2.00%	2.00%	Economic Conditions	
Salaries - Temporary	319,725	339,650	333,410	336,000	1.50%	1.50%	1.50%	1.50%	1.50%	Economic Conditions	
Salaries - Overtime	663,470	787,069	968,544	787,000	2.00%	2.00%	2.00%	2.00%	2.00%	Economic Conditions	
Benefits (1)	1,597,058	1,576,220	1,553,068	1,569,985	3.00%	3.00%	3.00%	3.00%	3.00%	Economy & Plan Design	
Police Pension	1,482,686	1,562,863	1,562,863	1,818,419	3.50%	3.50%	3.50%	3.50%	3.50%	Actuarial Estimates	
Other Pensions (1)	1,150,469	1,194,161	1,193,586	1,193,600	3.50%	3.50%	3.50%	3.50%	3.50%	Salaries paid and Rate	
Services (2)	2,501,894	3,083,106	3,304,125	2,676,500	1.50%	1.50%	1.50%	1.50%	1.50%	Cost to provide services	
Commodities (2)	1,089,110	1,281,832	1,267,432	1,190,600	0.00%	0.00%	0.00%	0.00%	0.00%	Cost of goods for service	
Debt Service	Per Schedule									Debt Schedule	
Capital	Per Inventory and Approved Budget									Est. of Available Resources	
Transfer to Garbage Fund	\$450,000 Per Year									Village Board Policy	
Community Grants	0.00%									0.00%	Village Board Policy

Note
 (1) Salary, Benefit and Other Pension base for FY 2016 is 99.25% of the FY 2016 budget for attrition purposes over 5 years.
 (2) Based on history of service and commodity expenditures below:

	2008	2009	2010	2011	2012	2013	2014	2015	2016	Average
Services	2,778,965	2,772,833	2,377,208	2,427,542	2,577,526	2,536,149	2,663,246	2,888,053	3,066,876	2,676,489
		(6,132)	(395,625)	50,334	149,984	(41,377)	127,097	224,807	178,823	35,989
		-0.22%	-14.27%	2.12%	6.18%	-1.61%	5.01%	8.44%	6.19%	1.48%
							(115,719)	-4.2%		403,630
Commodities	1,346,282	1,198,532	1,044,729	1,082,674	1,156,166	1,151,896	1,166,041	1,301,965	1,267,432	1,190,635
		(147,750)	(153,803)	37,945	73,492	(4,270)	14,145	135,924	(34,533)	(9,856)
		-10.97%	-12.83%	3.63%	6.79%	-0.37%	1.23%	11.66%	-2.65%	-0.44%

Consumer Price Index-All Urban Consumers

Series Catalog:

Series ID : CUUR0000SA0

Not Seasonally Adjusted

Area : U.S. city average

Item : All items

Base Period : 1982-84=100

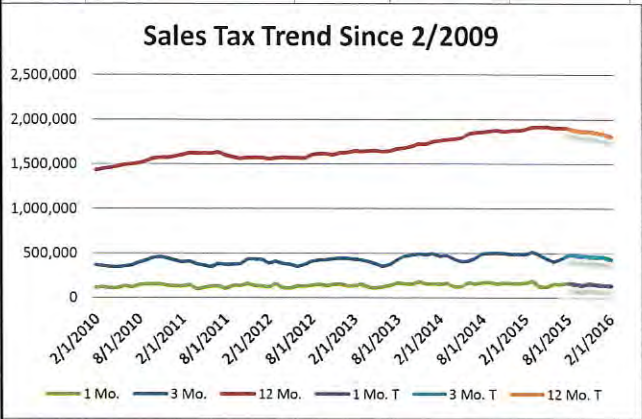
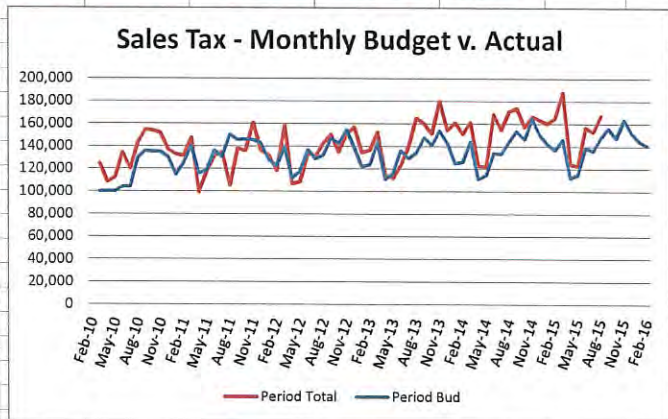
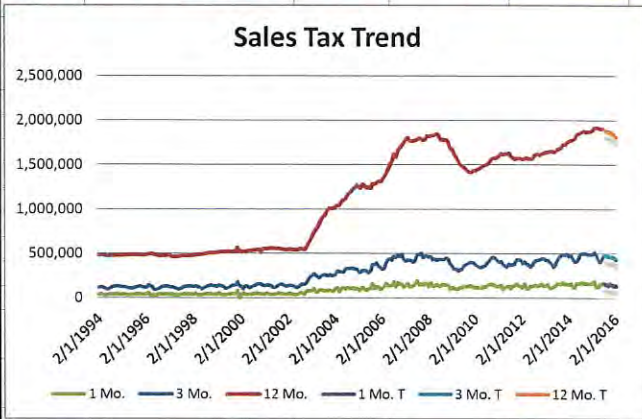
Data:

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1999	164.30	164.50	165.00	166.20	166.20	166.20	166.70	167.10	167.90	168.20	168.30	168.30	166.60
2000	168.80	169.80	171.20	171.30	171.50	172.40	172.80	172.80	173.70	174.00	174.10	174.00	172.20
2001	175.10	175.80	176.20	176.90	177.70	178.00	177.50	177.50	178.30	177.70	177.40	176.70	177.10
2002	177.10	177.80	178.80	179.80	179.80	179.90	180.10	180.70	181.00	181.30	181.30	180.90	179.90
2003	181.70	183.10	184.20	183.80	183.50	183.70	183.90	184.60	185.20	185.00	184.50	184.30	184.00
2004	185.20	186.20	187.40	188.00	189.10	189.70	189.40	189.50	189.90	190.90	191.00	190.30	188.90
2005	190.70	191.80	193.30	194.60	194.40	194.50	195.40	196.40	198.80	199.20	197.60	196.80	195.30
2006	198.30	198.70	199.80	201.50	202.50	202.90	203.50	203.90	202.90	201.80	201.50	201.80	201.60
2007	202.42	203.50	205.35	206.69	207.95	208.35	208.30	207.92	208.49	208.94	210.18	210.04	207.34
2008	211.08	211.69	213.53	214.82	216.63	218.82	219.96	219.09	218.78	216.57	212.43	210.23	215.30
2009	211.14	212.19	212.71	213.24	213.86	215.69	215.35	215.83	215.97	216.18	216.33	215.95	214.54
2010	216.69	216.74	217.63	218.01	218.18	217.97	218.01	218.31	218.44	218.71	218.80	219.18	218.06
2011	220.22	221.31	223.47	224.91	225.96	225.72	225.92	226.55	226.89	226.42	226.23	225.67	224.94
2012	226.67	227.66	229.39	230.09	229.82	229.48	229.10	230.38	231.41	231.32	230.22	229.60	229.59
2013	230.28	232.17	232.77	232.53	232.95	233.50	233.60	233.88	234.15	233.55	233.07	233.05	232.96
2014	233.916	234.781	236.293	237.072	237.900	238.343	238.250	237.852	238.031	237.433	236.151	234.812	237.09
2015	233.707	234.722	236.119	236.599	237.805	238.638							

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ann
1999													
2000	2.74%	3.22%	3.76%	3.07%	3.19%	3.73%	3.66%	3.41%	3.45%	3.45%	3.45%	3.39%	
2001	3.73%	3.53%	2.92%	3.27%	3.62%	3.25%	2.72%	2.72%	2.65%	2.13%	1.90%	1.55%	
2002	1.14%	1.14%	1.48%	1.64%	1.18%	1.07%	1.46%	1.80%	1.51%	2.03%	2.20%	2.38%	
2003	2.60%	2.98%	3.02%	2.22%	2.06%	2.11%	2.11%	2.16%	2.32%	2.04%	1.77%	1.88%	
2004	1.93%	1.69%	1.74%	2.29%	3.05%	3.27%	2.99%	2.65%	2.54%	3.19%	3.52%	3.26%	
2005	2.97%	3.01%	3.15%	3.51%	2.80%	2.53%	3.17%	3.64%	4.69%	4.35%	3.46%	3.42%	
2006	3.99%	3.60%	3.36%	3.55%	4.17%	4.32%	4.15%	3.82%	2.06%	1.31%	1.97%	2.54%	
2007	2.08%	2.42%	2.78%	2.57%	2.69%	2.69%	2.36%	1.97%	2.76%	3.54%	4.31%	4.08%	
2008	4.28%	4.03%	3.98%	3.94%	4.18%	5.02%	5.60%	5.37%	4.94%	3.66%	1.07%	0.09%	
2009	0.03%	0.24%	-0.38%	-0.74%	-1.28%	-1.43%	-2.10%	-1.48%	-1.29%	-0.18%	1.84%	2.72%	
2010	2.63%	2.14%	2.31%	2.24%	2.02%	1.05%	1.24%	1.15%	1.14%	1.17%	1.14%	1.50%	
2011	1.63%	2.11%	2.68%	3.16%	3.57%	3.56%	3.63%	3.77%	3.87%	3.53%	3.39%	2.96%	
2012	2.93%	2.87%	2.65%	2.30%	1.70%	1.66%	1.41%	1.69%	1.99%	2.16%	1.76%	1.74%	
2013	1.59%	1.98%	1.47%	1.06%	1.36%	1.75%	1.96%	1.52%	1.18%	0.96%	1.24%	1.50%	
2014	1.58%	1.13%	1.51%	1.95%	2.13%	2.07%	1.99%	1.70%	1.66%	1.66%	1.32%	0.76%	
2015	-0.09%	-0.03%	-0.07%	-0.20%	-0.04%	0.12%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%

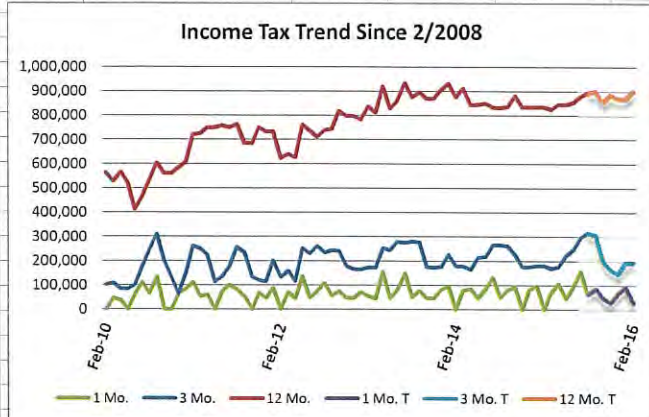
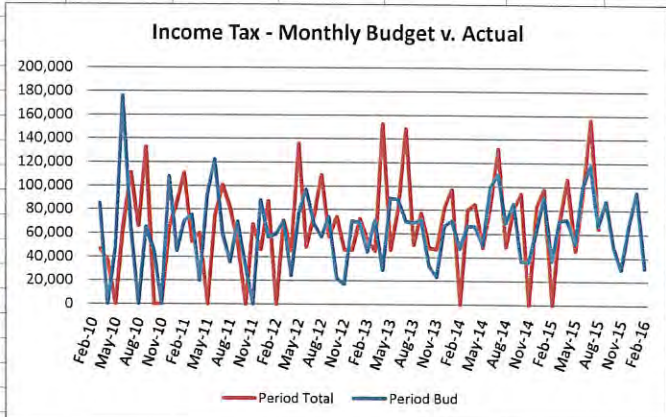
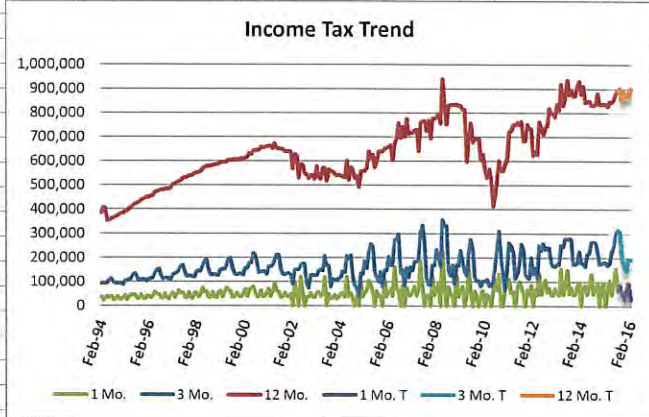
AVERAGE													
05-14	2.37%	2.35%	2.35%	2.35%	2.33%	2.32%	2.34%	2.31%	2.30%	2.21%	2.15%	2.13%	
06-15	2.06%	2.05%	2.03%	1.98%	2.05%	2.08%							

KEY	GL Description	Date	Period Bud	Period Total	1moT	3-12	3moT	12 MO	12moT	p 13	p1-12
MST241	MUNICIPAL SALES TAX	3/1/2013	143,370	152,424		423,829.35		1,640,921.88			
MST242	MUNICIPAL SALES TAX	4/1/2013	110,939	114,921		404,198.37		1,648,893.74			
MST243	MUNICIPAL SALES TAX	5/1/2013	116,099	111,923		379,267.07		1,652,107.20			
MST244	MUNICIPAL SALES TAX	6/1/2013	136,275	123,041		349,883.96		1,641,176.68			
MST245	MUNICIPAL SALES TAX	7/1/2013	129,371	139,655		374,618.15		1,649,802.44			
MST246	MUNICIPAL SALES TAX	8/1/2013	134,210	165,369		428,064.67		1,672,435.66			
MST247	MUNICIPAL SALES TAX	9/1/2013	147,707	160,075		465,099.56		1,682,140.38			
MST248	MUNICIPAL SALES TAX	10/1/2013	140,981	151,368		476,812.05		1,698,322.70			
MST249	MUNICIPAL SALES TAX	11/1/2013	153,735	180,029		491,471.58		1,727,379.98			
MST250	MUNICIPAL SALES TAX	12/1/2013	142,668	154,554		485,950.25		1,724,763.12			
MST251	MUNICIPAL SALES TAX	1/1/2014	124,724	161,086		495,668.98		1,751,297.55			
MST252	MUNICIPAL SALES TAX	2/1/2014	126,411	150,959		466,599.12		1,765,402.44			
MST253	MUNICIPAL SALES TAX	3/1/2014	144,229	161,481		473,526.43		1,774,460.20			
MST254	MUNICIPAL SALES TAX	4/1/2014	110,865	122,954		435,394.59		1,782,493.77			
MST255	MUNICIPAL SALES TAX	5/1/2014	114,584	121,943		406,378.39		1,792,513.76			
MST256	MUNICIPAL SALES TAX	6/1/2014	133,868	168,559		413,456.16		1,838,032.40			
MST257	MUNICIPAL SALES TAX	7/1/2014	133,357	155,122		445,623.58		1,853,499.20			
MST258	MUNICIPAL SALES TAX	8/1/2014	144,338	171,344		495,024.92		1,859,474.01			
MST259	MUNICIPAL SALES TAX	9/1/2014	153,568	174,189		500,655.10		1,873,587.94			
MST260	MUNICIPAL SALES TAX	10/1/2014	146,424	157,323		502,856.68		1,879,543.83			
MST261	MUNICIPAL SALES TAX	11/1/2014	164,528	166,563		498,075.89		1,866,078.32			
MST262	MUNICIPAL SALES TAX	12/1/2014	150,571	163,544		487,430.50		1,875,068.19			
MST263	MUNICIPAL SALES TAX	1/1/2015	141,986	160,342		490,449.06		1,874,323.91			
MST264	MUNICIPAL SALES TAX	2/1/2015	136,683	165,497		489,382.65		1,888,861.85			
MST265	MUNICIPAL SALES TAX	3/1/2015	146,182	188,072		513,911.14		1,915,452.90			
MST266	MUNICIPAL SALES TAX	4/1/2015	112,165	124,201		477,769.75		1,916,699.07			
MST267	MUNICIPAL SALES TAX	5/1/2015	115,045	122,784		435,057.53		1,917,540.99			
MST268	MUNICIPAL SALES TAX	6/1/2015	138,890	156,979		403,964.29		1,905,961.03			
MST269	MUNICIPAL SALES TAX	7/1/2015	136,161	153,016		432,779.53		1,903,855.02			
MST270	MUNICIPAL SALES TAX	8/1/2015	147,966	167,600	167,599.52	477,594.60	477,594.60	1,900,110.67	1900110.67		
MST271	MUNICIPAL SALES TAX	9/1/2015	156,034	156,034	156,034.13	476,649.55	476,649.55	1,881,955.48	1881955.48		
MST272	MUNICIPAL SALES TAX	10/1/2015	147,270	147,270	147,270.37	470,904.02	470,904.02	1,871,902.36	1871902.36		
MST273	MUNICIPAL SALES TAX	11/1/2015	163,724	163,724	163,724.02	467,028.52	467,028.52	1,869,063.30	1869063.30		
MST274	MUNICIPAL SALES TAX	12/1/2015	151,744	151,744	151,744.36	462,738.75	462,738.75	1,857,263.73	1857263.73		
MST275	MUNICIPAL SALES TAX	1/1/2016	144,144	144,144	144,143.99	459,612.37	459,612.37	1,841,065.67	1841065.67		
MST276	MUNICIPAL SALES TAX	2/1/2016	140,675	140,675	140,675.21	436,563.56	436,563.56	1,816,244.21	1816244.21		

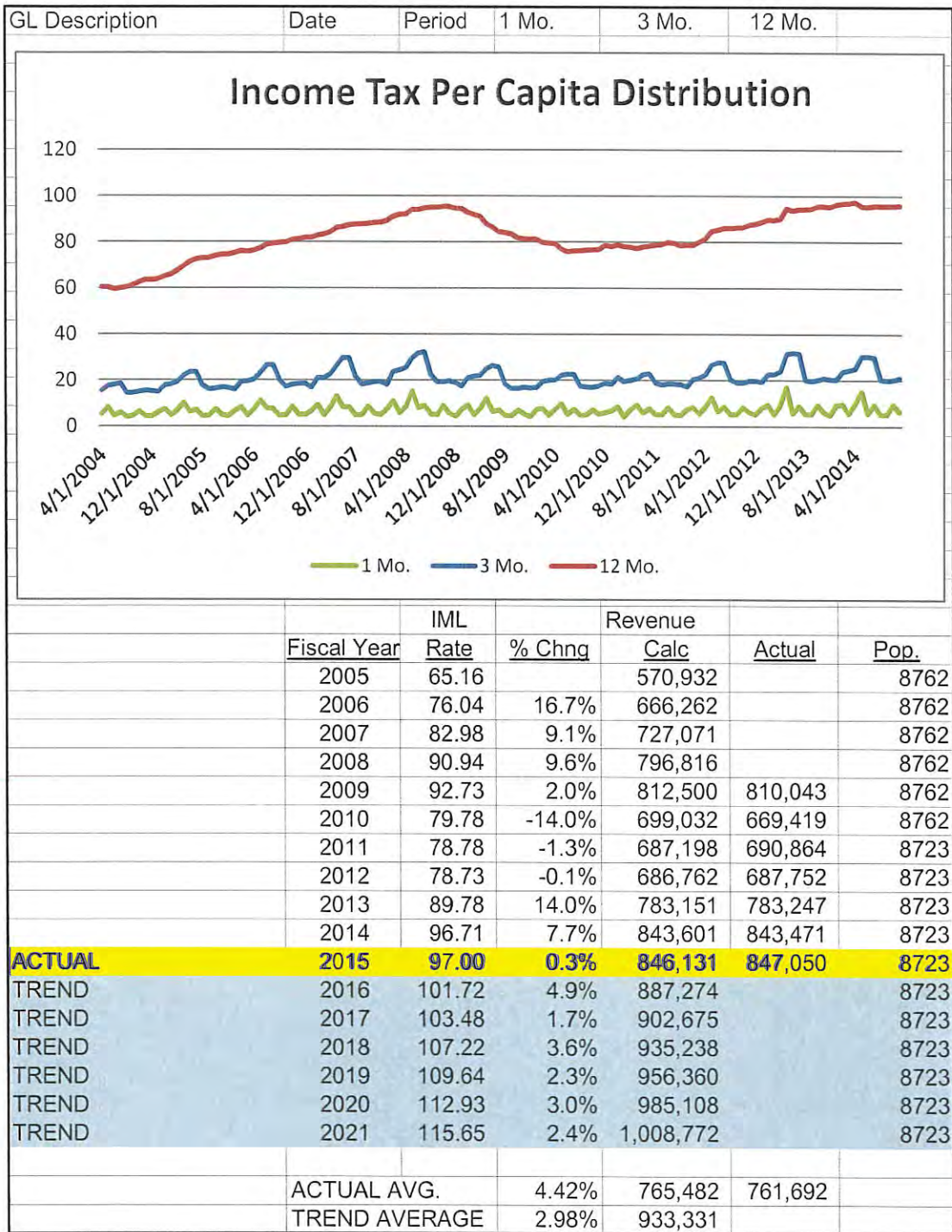


FY	Budget	Actual	
2011	1,414,000.00	1,604,110.37	Actual
2012	1,622,537.01	1,557,850.76	-2.9% Actual
2013	1,595,000.00	1,647,044.49	5.7% Actual
2014	1,606,490.00	1,765,402.44	7.2% Actual
2015	1,675,000.00	1,888,861.85	7.0% Actual
2016	1,700,000.00	1,816,244.21	-3.8% Proj.
2017	TREND	1,962,662.03	8.1%
2018	TREND	2,020,666.06	3.0%
2019	TREND	2,066,065.54	2.2%
2020	TREND	2,118,548.71	2.5%
2021	TREND	2,209,241.06	4.3%
ACTUAL AVERAGE		1,713,252.35	4.3%
TREND AVERAGE		2,075,436.68	2.4%

KEY	GL Description	Date	Period Bud	Period Total	1moT	3-12	3moT	12 MO	12moT	p 13	p1-12
IIT241	ILLINOIS INCOME TAX	3/1/2013	71,278	45,225		172,553		811,650			
IIT242	ILLINOIS INCOME TAX	4/1/2013	29,044	152,859		252,886		919,326			
IIT243	ILLINOIS INCOME TAX	5/1/2013	89,925	46,404		244,488		829,650			
IIT244	ILLINOIS INCOME TAX	6/1/2013	88,620	80,576		279,839		861,609			
IIT245	ILLINOIS INCOME TAX	7/1/2013	70,352	148,833		275,813		934,954			
IIT246	ILLINOIS INCOME TAX	8/1/2013	68,703	50,565		279,974		875,912			
IIT247	ILLINOIS INCOME TAX	9/1/2013	71,620	77,443		276,841		895,729			
IIT248	ILLINOIS INCOME TAX	10/1/2013	32,792	48,115		176,123		869,844			
IIT249	ILLINOIS INCOME TAX	11/1/2013	23,269	46,940		172,498		870,348			
IIT250	ILLINOIS INCOME TAX	12/1/2013	66,520	81,895		176,950		906,182			
IIT251	ILLINOIS INCOME TAX	1/1/2014	70,761	97,500		226,335		931,157			
IIT252	ILLINOIS INCOME TAX	2/1/2014	47,116	-		179,395		876,356			
IIT253	ILLINOIS INCOME TAX	3/1/2014	66,541	80,145		177,646		911,276			
IIT254	ILLINOIS INCOME TAX	4/1/2014	66,077	85,055		165,200		843,471			
IIT255	ILLINOIS INCOME TAX	5/1/2014	50,744	48,580		213,779		845,647			
IIT256	ILLINOIS INCOME TAX	6/1/2014	99,222	84,952		218,586		850,023			
IIT257	ILLINOIS INCOME TAX	7/1/2014	110,460	131,843		265,375		833,032			
IIT258	ILLINOIS INCOME TAX	8/1/2014	68,956	49,108		265,903		831,575			
IIT259	ILLINOIS INCOME TAX	9/1/2014	85,548	81,275		262,226		835,407			
IIT260	ILLINOIS INCOME TAX	10/1/2014	36,810	93,776		224,159		881,068			
IIT261	ILLINOIS INCOME TAX	11/1/2014	36,023	-		175,051		834,128			
IIT262	ILLINOIS INCOME TAX	12/1/2014	62,619	82,727		176,503		834,961			
IIT263	ILLINOIS INCOME TAX	1/1/2015	90,834	97,713		180,440		835,173			
IIT264	ILLINOIS INCOME TAX	2/1/2015	37,165	-		180,440		835,173			
IIT265	ILLINOIS INCOME TAX	3/1/2015	71,325	71,058		168,771		826,086			
IIT266	ILLINOIS INCOME TAX	4/1/2015	71,861	106,019		177,077		847,050			
IIT267	ILLINOIS INCOME TAX	5/1/2015	52,021	46,251		223,328		844,721			
IIT268	ILLINOIS INCOME TAX	6/1/2015	99,821	94,514		246,784		854,283			
IIT269	ILLINOIS INCOME TAX	7/1/2015	118,174	156,365		297,129		878,805			
IIT270	ILLINOIS INCOME TAX	8/1/2015	67,495	64,936	64935.77	315,815	315,815	894,633	894,633		
IIT271	ILLINOIS INCOME TAX	9/1/2015	87,583	87,583	87582.59	308,883	308,883	900,941	900,941		
IIT272	ILLINOIS INCOME TAX	10/1/2015	48,804	48,804	48804.33	201,323	201,323	855,969	855,969		
IIT273	ILLINOIS INCOME TAX	11/1/2015	30,409	30,409	30408.91	166,796	166,796	886,378	886,378		
IIT274	ILLINOIS INCOME TAX	12/1/2015	68,502	68,502	68502.13	147,715	147,715	872,153	872,153		
IIT275	ILLINOIS INCOME TAX	1/1/2016	95,153	95,153	95152.99	194,064	194,064	869,593	869,593		
IIT276	ILLINOIS INCOME TAX	2/1/2016	31,373	31,373	31373.2	195,028	195,028	900,966	900,966		

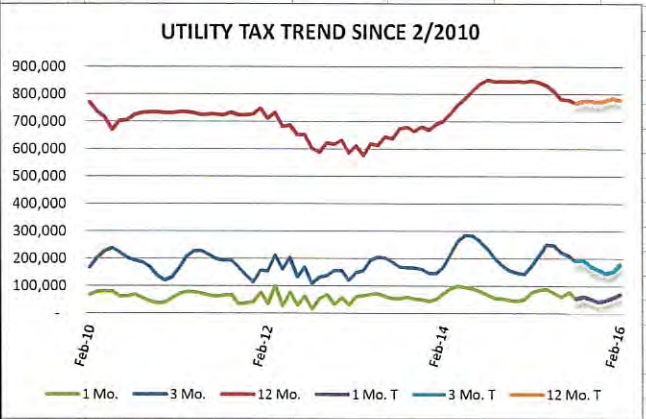
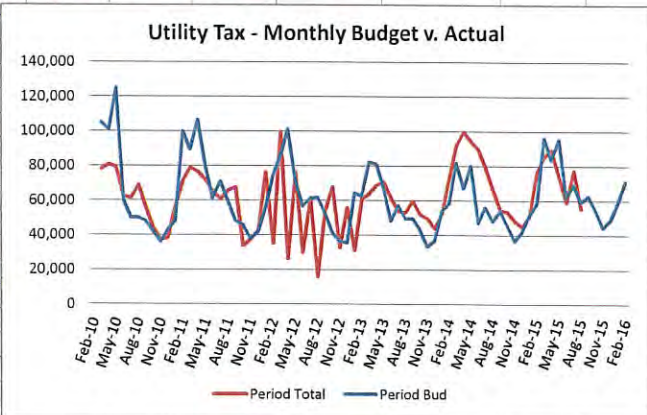
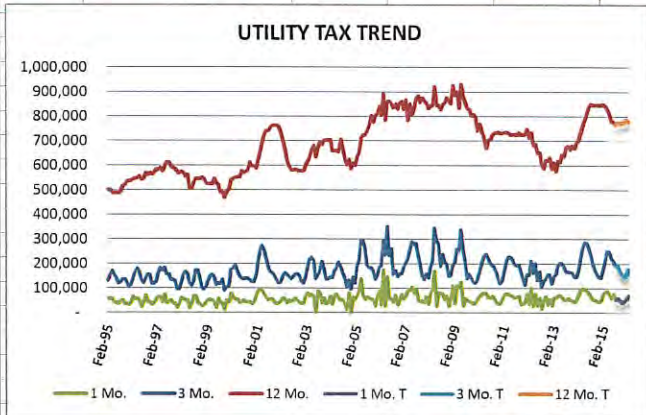


FY	BUDGET	ACTUAL	
2011	707,000.00	720,430.92	Actual
2012	711,440.00	622,845.11	-13.5% Actual
2013	690,800.00	837,371.56	34.4% Actual
2014	730,000.00	876,355.60	4.7% Actual
2015	811,000.00	835,173.07	-4.7% Actual
2016	842,520.00	900,966.46	7.9% Proj.
2017	TREND	980,755.62	8.9%
2018	TREND	979,538.16	-0.1%
2019	TREND	1,020,142.08	4.1%
2020	TREND	1,077,868.00	5.7%
2021	TREND	1,109,810.92	3.0%
ACTUAL AVERAGE		798,857.12	5.7%
TREND AVERAGE		1,033,622.96	4.3%



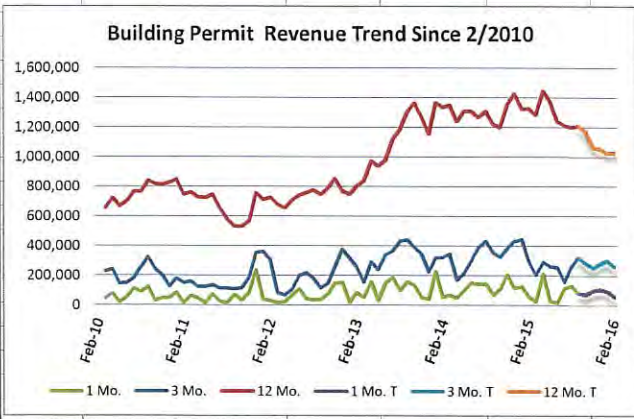
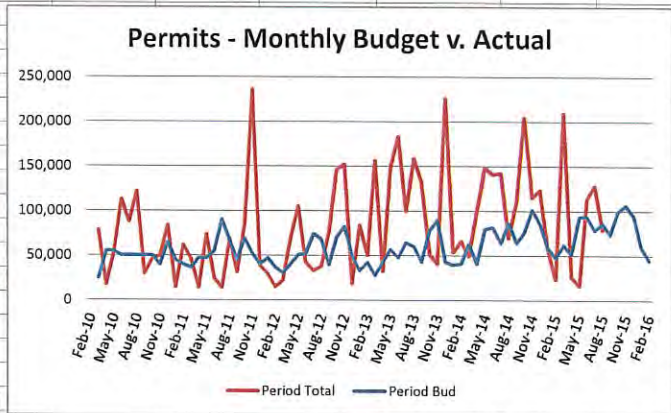
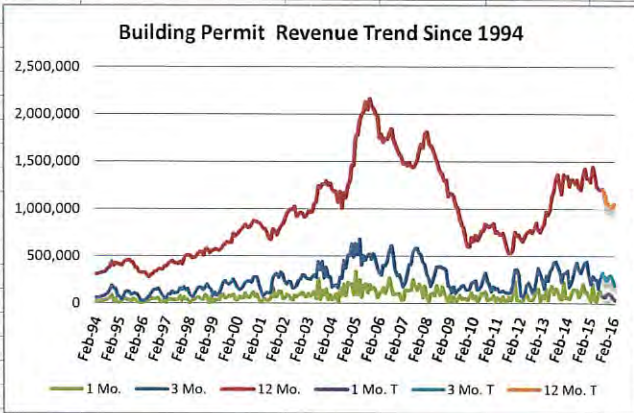
Utility Tax Data

KEY	GL Description	Date	Period Bud	Period Total	1moT	3-12	3moT	12 MO	12moT	p 13	p1-12	% Chng
MUT229	MUNICIPAL UTILITY TAX	3/1/2013	82,244	64,029		155,789		575,998				
MUT230	MUNICIPAL UTILITY TAX	4/1/2013	81,011	68,747		193,529		618,413				
MUT231	MUNICIPAL UTILITY TAX	5/1/2013	67,544	70,994		203,769		612,893				
MUT232	MUNICIPAL UTILITY TAX	6/1/2013	48,154	61,623		201,364		644,620				
MUT233	MUNICIPAL UTILITY TAX	7/1/2013	57,157	53,746		186,362		637,022				
MUT234	MUNICIPAL UTILITY TAX	8/1/2013	49,428	53,253		168,622		674,349				
MUT235	MUNICIPAL UTILITY TAX	9/1/2013	49,560	59,667		166,666		680,270				
MUT236	MUNICIPAL UTILITY TAX	10/1/2013	43,096	52,012		164,932		664,431				
MUT237	MUNICIPAL UTILITY TAX	11/1/2013	33,267	49,520		161,199		681,116				
MUT238	MUNICIPAL UTILITY TAX	12/1/2013	36,771	43,900		145,433		669,250				
MUT239	MUNICIPAL UTILITY TAX	1/1/2014	54,107	52,378		145,798		690,621				
MUT240	MUNICIPAL UTILITY TAX	2/1/2014	58,137	72,602		168,880		702,470				
MUT241	MUNICIPAL UTILITY TAX	3/1/2014	81,708	91,780		216,760		730,222				
MUT242	MUNICIPAL UTILITY TAX	4/1/2014	67,197	99,739		264,121		761,214				
MUT243	MUNICIPAL UTILITY TAX	5/1/2014	80,159	94,255		285,775		784,475				
MUT244	MUNICIPAL UTILITY TAX	6/1/2014	47,078	89,606		283,601		812,459				
MUT245	MUNICIPAL UTILITY TAX	7/1/2014	56,155	79,144		263,005		837,857				
MUT246	MUNICIPAL UTILITY TAX	8/1/2014	48,200	66,604		235,354		851,208				
MUT247	MUNICIPAL UTILITY TAX	9/1/2014	54,035	54,372		200,120		845,913				
MUT248	MUNICIPAL UTILITY TAX	10/1/2014	45,496	53,396		174,372		847,297				
MUT249	MUNICIPAL UTILITY TAX	11/1/2014	36,579	47,943		155,712		845,721				
MUT250	MUNICIPAL UTILITY TAX	12/1/2014	42,267	44,834		146,174		846,655				
MUT251	MUNICIPAL UTILITY TAX	1/1/2015	51,388	50,842		143,619		845,118				
MUT252	MUNICIPAL UTILITY TAX	2/1/2015	58,228	76,670		172,346		849,186				
MUT253	MUNICIPAL UTILITY TAX	3/1/2015	96,369	85,100		212,611		842,506				
MUT254	MUNICIPAL UTILITY TAX	4/1/2015	83,720	89,222		250,991		831,988				
MUT255	MUNICIPAL UTILITY TAX	5/1/2015	95,318	73,757		248,079		811,490				
MUT256	MUNICIPAL UTILITY TAX	6/1/2015	62,286	59,035		222,013		780,918				
MUT257	MUNICIPAL UTILITY TAX	7/1/2015	69,189	77,422		210,213		779,197				
MUT258	MUNICIPAL UTILITY TAX	8/1/2015	59,143	55,404	55,404	191,861	191,861	767,996	767,996			
MUT259	MUNICIPAL UTILITY TAX	9/1/2015	62,566	62,566	62,566	195,392	195,392	776,190	776,190			
MUT260	MUNICIPAL UTILITY TAX	10/1/2015	54,081	54,081	54,081	172,051	172,051	776,875	776,875			
MUT261	MUNICIPAL UTILITY TAX	11/1/2015	44,404	44,404	44,404	161,051	161,051	773,336	773,336			
MUT262	MUNICIPAL UTILITY TAX	12/1/2015	49,365	49,365	49,365	147,850	147,850	777,866	777,866			
MUT263	MUNICIPAL UTILITY TAX	1/1/2016	59,342	59,342	59,342	153,110	153,110	786,366	786,366			
MUT264	MUNICIPAL UTILITY TAX	2/1/2016	70,750	70,750	70,750	179,456	179,456	780,446	780,446			



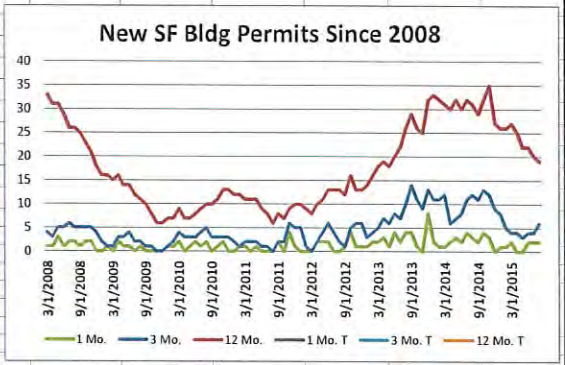
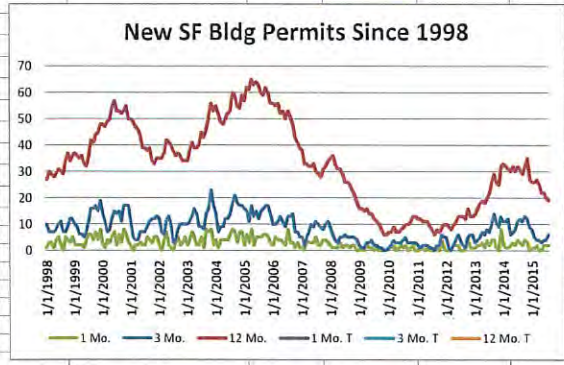
FY	BUDGET	ACTUAL	
2011	808,000.00	734,912.69	Actual
2012	771,120.01	711,824.08	-3.1% Actual
2013	730,932.00	611,737.47	-14.1% Actual
2014	660,476.00	702,470.09	14.8% Actual
2015	668,490.00	849,186.19	20.9% Actual
2016	806,532.00	780,446.00	-8.1% Proj.
2017	TREND	843,540.53	8.1%
2018	TREND	919,950.67	9.1%
2019	TREND	947,913.35	3.0%
2020	TREND	969,295.04	2.3%
2020	TREND	988,643.30	2.0%
ACTUAL AVERAGE		731,762.75	2.1%
TREND AVERAGE		933,868.58	4.9%

KEY	GL Description	Date	Period Bud	Period Total	1moT	3-12	3moT	12 MO	12moT	p 13	p1-12
BDRV241	BUILDING PERMITS	3/1/2013	27,941	156,635		290,786.43		971,913.43			
BDRV242	BUILDING PERMITS	4/1/2013	42,861	32,331		239,341.43		935,684.43			
BDRV243	BUILDING PERMITS	5/1/2013	56,856	148,393		337,359.43		978,642.43			
BDRV244	BUILDING PERMITS	6/1/2013	48,010	183,239		363,963.00		1,119,819.43			
BDRV245	BUILDING PERMITS	7/1/2013	64,370	99,602		431,234.00		1,186,367.43			
BDRV246	BUILDING PERMITS	8/1/2013	60,143	158,534		441,374.59		1,306,559.02			
BDRV247	BUILDING PERMITS	9/1/2013	43,354	132,560		390,695.59		1,362,688.02			
BDRV248	BUILDING PERMITS	10/1/2013	78,674	51,229		342,322.79		1,267,844.22			
BDRV249	BUILDING PERMITS	11/1/2013	89,221	40,708		224,496.95		1,156,331.97			
BDRV250	BUILDING PERMITS	12/1/2013	42,779	226,232		318,168.95		1,363,613.97			
BDRV251	BUILDING PERMITS	1/1/2014	39,518	53,655		320,594.75		1,333,492.97			
BDRV252	BUILDING PERMITS	2/1/2014	41,273	65,837		345,724.00		1,348,954.97			
BDRV253	BUILDING PERMITS	3/1/2014	62,790	49,260		168,752.00		1,241,579.54			
BDRV254	BUILDING PERMITS	4/1/2014	40,752	98,797		213,893.80		1,308,045.34			
BDRV255	BUILDING PERMITS	5/1/2014	79,813	148,467		296,523.80		1,308,119.34			
BDRV256	BUILDING PERMITS	6/1/2014	81,907	141,076		388,339.80		1,265,956.34			
BDRV257	BUILDING PERMITS	7/1/2014	64,090	142,617		432,160.00		1,308,971.34			
BDRV258	BUILDING PERMITS	8/1/2014	86,468	69,714		353,407.00		1,220,151.75			
BDRV259	BUILDING PERMITS	9/1/2014	64,390	110,649		322,980.00		1,198,240.75			
BDRV260	BUILDING PERMITS	10/1/2014	75,624	204,441		384,804.00		1,351,452.55			
BDRV261	BUILDING PERMITS	11/1/2014	101,594	115,072		430,162.08		1,425,816.88			
BDRV262	BUILDING PERMITS	12/1/2014	85,997	123,491		443,004.08		1,323,075.88			
BDRV263	BUILDING PERMITS	1/1/2015	58,794	57,043		295,606.08		1,326,463.88			
BDRV264	BUILDING PERMITS	2/1/2015	47,780	23,776		204,310.00		1,284,402.88			
BDRV265	BUILDING PERMITS	3/1/2015	62,060	209,551		290,370.00		1,444,693.88			
BDRV266	BUILDING PERMITS	4/1/2015	51,628	26,366		259,693.00		1,372,263.08			
BDRV267	BUILDING PERMITS	5/1/2015	93,465	16,748		252,665.00		1,240,544.08			
BDRV268	BUILDING PERMITS	6/1/2015	94,001	113,559		156,673.00		1,213,027.08			
BDRV269	BUILDING PERMITS	7/1/2015	79,027	128,288		258,595.00		1,198,698.08			
BDRV270	BUILDING PERMITS	8/1/2015	85,782	79,001	79,001	320,848.00	320,848.00	1,207,985.08	1,207,985.08		
BDRV271	BUILDING PERMITS	9/1/2015	73,854	73,854	73,854	281,143.06	281,143.06	1,171,190.14	1,171,190.14		
BDRV272	BUILDING PERMITS	10/1/2015	99,389	99,389	99,389	252,244.41	252,244.41	1,066,138.49	1,066,138.49		
BDRV273	BUILDING PERMITS	11/1/2015	106,420	106,420	106,420	279,663.46	279,663.46	1,057,486.46	1,057,486.46		
BDRV274	BUILDING PERMITS	12/1/2015	94,512	94,512	94,512	300,321.78	300,321.78	1,028,507.84	1,028,507.84		
BDRV275	BUILDING PERMITS	1/1/2016	59,964	59,964	59,964	260,896.92	260,896.92	1,031,429.33	1,031,429.33		
BDRV276	BUILDING PERMITS	2/1/2016	44,896	44,896	44,896	199,373.22	199,373.22	1,052,549.68	1,052,549.68		

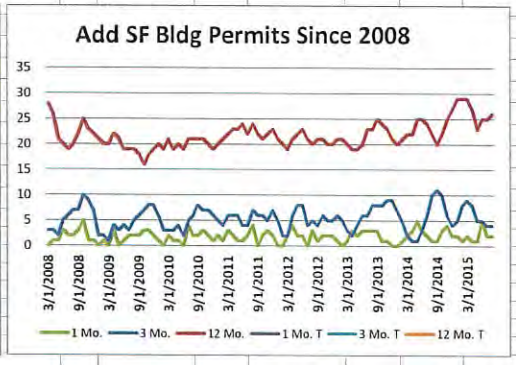
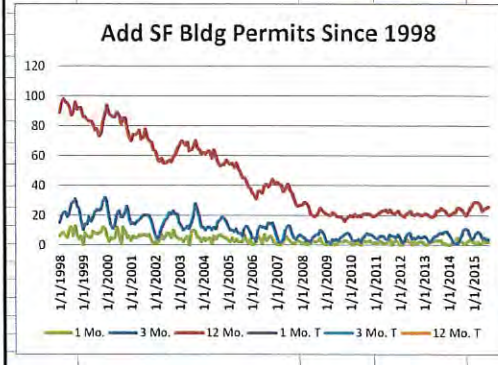


	Budget	Actual	
FY 11	575,000.00	759,481.70	Actual
FY 12	635,000.00	678,131.34	Actual
FY 13	635,000.00	837,627.00	Actual
FY 14	635,000.00	1,348,954.97	Actual
FY 15	850,000.00	1,284,402.88	Actual
FY 16	945,000.00	1,052,549.68	Projected
AVERAGE	712,500.00	993,524.60	

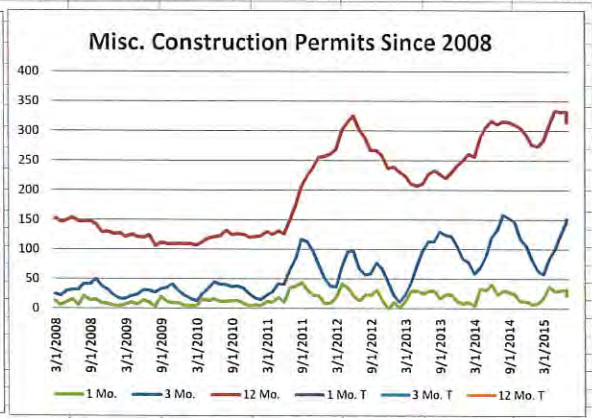
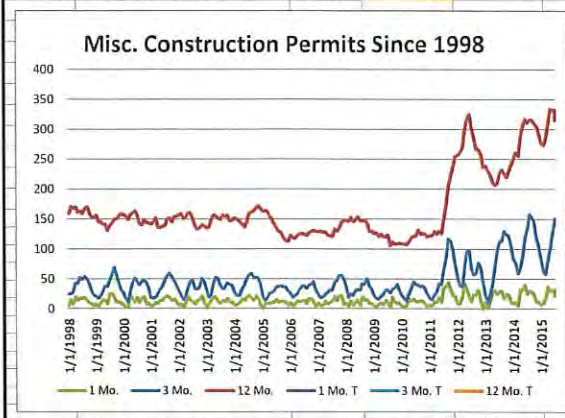
KEY	GL Description	Date	Period Total	1moT	3-12	3moT	12 MO	12moT	p 13	p1-12	% Chng
SFBD205	SF NEW BLDG PRMITS	3/1/2010	2			4		9			-43.75%
SFBD206	SF NEW BLDG PRMITS	4/1/2010	0			3		7			-50.00%
SFBD207	SF NEW BLDG PRMITS	5/1/2010	1			3		7			-50.00%
SFBD208	SF NEW BLDG PRMITS	6/1/2010	2			3		8			-33.33%
SFBD209	SF NEW BLDG PRMITS	7/1/2010	1			4		9			-18.18%
SFBD210	SF NEW BLDG PRMITS	8/1/2010	2			5		10			0.00%
SFBD211	SF NEW BLDG PRMITS	9/1/2010	0			3		10			25.00%
SFBD212	SF NEW BLDG PRMITS	10/1/2010	1			3		11			83.33%
SFBD213	SF NEW BLDG PRMITS	11/1/2010	2			3		13			116.67%
SFBD214	SF NEW BLDG PRMITS	12/1/2010	0			3		13			85.71%
SFBD215	SF NEW BLDG PRMITS	1/1/2011	0			2		12			71.43%
SFBD216	SF NEW BLDG PRMITS	2/1/2011	1			1		12			33.33%
SFBD217	SF NEW BLDG PRMITS	3/1/2011	1			2		11			57.14%
SFBD218	SF NEW BLDG PRMITS	4/1/2011	0	0	2	2	11	11			57.14%
SFBD219	SF NEW BLDG PRMITS	5/1/2011	1	1	2	2	11	11			37.50%
SFBD220	SF NEW BLDG PRMITS	6/1/2011	0	0	1	1	9	9			0.00%
SFBD221	SF NEW BLDG PRMITS	7/1/2011	0	0	1	1	8	8			-20.00%
SFBD222	SF NEW BLDG PRMITS	8/1/2011	0	0	-	0	6	6			-40.00%
SFBD223	SF NEW BLDG PRMITS	9/1/2011	2	2	2	2	8	8			-27.27%
SFBD224	SF NEW BLDG PRMITS	10/1/2011	0	0	2	2	7	7			-46.15%
SFBD225	SF NEW BLDG PRMITS	11/1/2011	4	4	6	6	9	9			-30.77%
SFBD226	SF NEW BLDG PRMITS	12/1/2011	1	1	5	5	10	10			-16.67%
SFBD227	SF NEW BLDG PRMITS	1/1/2012	0	0	5	5	10	10			-16.67%
SFBD228	SF NEW BLDG PRMITS	2/1/2012	0	0	1	1	9	9			-18.18%
SFBD229	SF NEW BLDG PRMITS	3/1/2012	0	0	-	0	8	8			-27.27%
SFBD230	SF NEW BLDG PRMITS	4/1/2012	2	2	2	2	10	10			-9.09%
SFBD231	SF NEW BLDG PRMITS	5/1/2012	2	2	4	4	11	11			22.22%
SFBD232	SF NEW BLDG PRMITS	6/1/2012	2	2	6	6	13	13			62.50%
SFBD232	SF NEW BLDG PRMITS	7/1/2012	0	0	4	4	13	13			116.67%
SFBD233	SF NEW BLDG PRMITS	8/1/2012	0	0	2	2	13	13			62.50%
SFBD234	SF NEW BLDG PRMITS	9/1/2012	1	1	1	1	12	12			71.43%
SFBD235	SF NEW BLDG PRMITS	10/1/2012	4	4	5	5	16	16			77.78%
SFBD236	SF NEW BLDG PRMITS	11/1/2012	1	1	6	6	13	13			30.00%
SFBD237	SF NEW BLDG PRMITS	12/1/2012	1	1	6	6	13	13			30.00%
SFBD238	SF NEW BLDG PRMITS	1/1/2013	1	1	3	3	14	14			55.56%
SFBD239	SF NEW BLDG PRMITS	2/1/2013	2	2	4	4	16	16			100.00%
SFBD240	SF NEW BLDG PRMITS	3/1/2013	2	2	5	5	18	18			80.00%
SFBD241	SF NEW BLDG PRMITS	4/1/2013	3	3	7	7	19	19			72.73%
SFBD242	SF NEW BLDG PRMITS	5/1/2013	1	1	6	6	18	18			38.46%
SFBD243	SF NEW BLDG PRMITS	6/1/2013	4	4	8	8	20	20			53.85%
SFBD244	SF NEW BLDG PRMITS	7/1/2013	2	2	7	7	22	22			69.23%
SFBD244	SF NEW BLDG PRMITS	8/1/2013	4	4	10	10	26	26			116.67%
SFBD245	SF NEW BLDG PRMITS	9/1/2013	4	4	14	14	29	29			141.67%
SFBD246	SF NEW BLDG PRMITS	10/1/2013	1	1	11	11	26	26			62.50%
SFBD247	SF NEW BLDG PRMITS	11/1/2013	0	0	9	9	25	25			92.31%
SFBD248	SF NEW BLDG PRMITS	12/1/2013	8	8	13	13	32	32			146.15%
SFBD249	SF NEW BLDG PRMITS	1/1/2014	2	2	11	11	33	33			135.71%
SFBD250	SF NEW BLDG PRMITS	2/1/2014	1	1	11	11	32	32			100.00%
SFBD251	SF NEW BLDG PRMITS	3/1/2014	1	1	12	12	31	31			72.22%
SFBD252	SF NEW BLDG PRMITS	4/1/2014	2	2	6	6	30	30			57.89%
SFBD253	SF NEW BLDG PRMITS	5/1/2014	3	3	7	7	32	32			77.78%
SFBD254	SF NEW BLDG PRMITS	6/1/2014	2	2	8	8	30	30			50.00%
SFBD255	SF NEW BLDG PRMITS	7/1/2014	4	4	11	11	32	32			45.45%
SFBD256	SF NEW BLDG PRMITS	8/1/2014	3	3	12	12	31	31			19.23%
SFBD257	SF NEW BLDG PRMITS	9/1/2014	2	2	11	11	29	29			0.00%
SFBD258	SF NEW BLDG PRMITS	10/1/2014	4	4	13	13	32	32			23.08%
SFBD259	SF NEW BLDG PRMITS	11/1/2014	3	3	12	12	35	35			40.00%
SFBD260	SF NEW BLDG PRMITS	12/1/2014	0	0	9	9	27	27			-15.63%
SFBD261	SF NEW BLDG PRMITS	1/1/2015	1	1	8	8	26	26			-21.21%
SFBD262	SF NEW BLDG PRMITS	2/1/2015	1	1	5	5	26	26			-18.75%
SFBD263	SF NEW BLDG PRMITS	3/1/2015	2	2	4	4	27	27			-12.90%
SFBD264	SF NEW BLDG PRMITS	4/1/2015	0	0	4	4	25	25			-16.67%
SFBD265	SF NEW BLDG PRMITS	5/1/2015	0	0	3	3	22	22			-31.25%
SFBD266	SF NEW BLDG PRMITS	6/1/2015	2	2	4	4	22	22			-26.67%
SFBD267	SF NEW BLDG PRMITS	7/1/2015	2	2	2	2	20	20			-37.50%
SFBD267	SF NEW BLDG PRMITS	8/1/2015	2	2	6	6	19	19			-38.71%



KEY	GL Description	Date	Period Total	1moT	3-12	3moT	12 MO	12moT	p 13	p1-12	% Chng
SFAD205	SF ADD PERMITS	3/1/2010	2		3		21				-4.55%
SFAD206	SF ADD PERMITS	4/1/2010	1		3		19				-9.52%
SFAD207	SF ADD PERMITS	5/1/2010	1		4		20				5.26%
SFAD208	SF ADD PERMITS	6/1/2010	0		2		19				0.00%
SFAD209	SF ADD PERMITS	7/1/2010	4		5		21				10.53%
SFAD210	SF ADD PERMITS	8/1/2010	2		6		21				16.67%
SFAD211	SF ADD PERMITS	9/1/2010	2		8		21				31.25%
SFAD212	SF ADD PERMITS	10/1/2010	3		7		21				16.67%
SFAD213	SF ADD PERMITS	11/1/2010	2		7		20				5.26%
SFAD214	SF ADD PERMITS	12/1/2010	1		6		19				-5.00%
SFAD215	SF ADD PERMITS	1/1/2011	2		5		20				5.26%
SFAD216	SF ADD PERMITS	2/1/2011	1		4		21				0.00%
SFAD217	SF ADD PERMITS	3/1/2011	3		6		22				15.79%
SFAD218	SF ADD PERMITS	4/1/2011	2		6		23				15.00%
SFAD219	SF ADD PERMITS	5/1/2011	1		6		23				21.05%
SFAD220	SF ADD PERMITS	6/1/2011	1	1 4		4 24		24			14.29%
SFAD221	SF ADD PERMITS	7/1/2011	2	2 4		4 22		22			4.76%
SFAD222	SF ADD PERMITS	8/1/2011	4	4 7		7 24		24			14.29%
SFAD223	SF ADD PERMITS	9/1/2011	0	0 6		6 22		22			4.76%
SFAD224	SF ADD PERMITS	10/1/2011	2	2 6		6 21		21			5.00%
SFAD225	SF ADD PERMITS	11/1/2011	3	3 5		5 22		22			15.79%
SFAD226	SF ADD PERMITS	12/1/2011	2	2 7		7 23		23			15.00%
SFAD227	SF ADD PERMITS	1/1/2012	0	0 5		5 21		21			0.00%
SFAD228	SF ADD PERMITS	2/1/2012	0	0 2		2 20		20			-9.09%
SFAD229	SF ADD PERMITS	3/1/2012	2	2 2		2 19		19			-17.39%
SFAD230	SF ADD PERMITS	4/1/2012	4	4 6		6 21		21			-3.70%
SFAD231	SF ADD PERMITS	5/1/2012	2	2 8		8 22		22			-8.33%
SFAD232	SF ADD PERMITS	6/1/2012	2	2 8		8 23		23			4.55%
SFAD233	SF ADD PERMITS	7/1/2012	0	0 4		4 21		21			-12.50%
SFAD234	SF ADD PERMITS	8/1/2012	3	3 5		5 20		20			-9.09%
SFAD235	SF ADD PERMITS	9/1/2012	1	1 4		4 21		21			0.00%
SFAD236	SF ADD PERMITS	10/1/2012	2	2 6		6 21		21			-4.55%
SFAD237	SF ADD PERMITS	11/1/2012	2	2 5		5 20		20			-13.04%
SFAD238	SF ADD PERMITS	12/1/2012	2	2 5		0 20		20			-4.76%
SFAD239	SF ADD PERMITS	1/1/2013	1	1 6		0 21		21			5.00%
SFAD240	SF ADD PERMITS	2/1/2013	0	0 5		0 21		21			10.53%
SFAD241	SF ADD PERMITS	3/1/2013	1	1 3		0 20		20			-4.76%
SFAD242	SF ADD PERMITS	4/1/2013	3	3 2		0 19		19			-13.64%
SFAD243	SF ADD PERMITS	5/1/2013	2	2 4		0 19		19			-17.39%
SFAD244	SF ADD PERMITS	6/1/2013	3	3 6		0 20		20			-4.76%
SFAD245	SF ADD PERMITS	7/1/2013	3	3 6		0 23		23			9.52%
SFAD246	SF ADD PERMITS	8/1/2013	3	3 8		0 23		23			15.00%
SFAD247	SF ADD PERMITS	9/1/2013	3	3 8		0 25		25			25.00%
SFAD248	SF ADD PERMITS	10/1/2013	1	1 8		0 24		24			14.29%
SFAD249	SF ADD PERMITS	11/1/2013	1	1 9		0 23		23			9.52%
SFAD250	SF ADD PERMITS	12/1/2013	0	0 9		0 21		21			5.00%
SFAD251	SF ADD PERMITS	1/1/2014	0	0 7		0 20		20			0.00%
SFAD252	SF ADD PERMITS	2/1/2014	1	1 5		0 21		21			0.00%
SFAD253	SF ADD PERMITS	3/1/2014	2	2 2		0 22		22			4.76%
SFAD254	SF ADD PERMITS	4/1/2014	3	3 1		0 22		22			10.00%
SFAD255	SF ADD PERMITS	5/1/2014	5	5 1		0 25		25			31.58%
SFAD256	SF ADD PERMITS	6/1/2014	3	3 3		0 25		25			31.58%
SFAD257	SF ADD PERMITS	7/1/2014	2	2 6		0 24		24			20.00%
SFAD258	SF ADD PERMITS	8/1/2014	1	1 10		0 22		22			-4.35%
SFAD259	SF ADD PERMITS	9/1/2014	1	1 11		0 20		20			-13.04%
SFAD260	SF ADD PERMITS	10/1/2014	3	3 10		0 22		22			-12.00%
SFAD261	SF ADD PERMITS	11/1/2014	4	4 6		0 25		25			4.17%
SFAD262	SF ADD PERMITS	12/1/2014	2	2 4		0 27		27			17.39%
SFAD263	SF ADD PERMITS	1/1/2015	2	2 5		0 29		29			38.10%
SFAD264	SF ADD PERMITS	2/1/2015	1	1 8		0 29		29			45.00%
SFAD265	SF ADD PERMITS	3/1/2015	2	2 9		0 29		29			38.10%
SFAD266	SF ADD PERMITS	4/1/2015	1	1 8		0 27		27			22.73%
SFAD267	SF ADD PERMITS	5/1/2015	1	1 5		0 23		23			4.55%
SFAD268	SF ADD PERMITS	6/1/2015	5	5 5		0 25		25			0.00%
SFAD269	SF ADD PERMITS	7/1/2015	2	2 4		0 25		25			0.00%
SFAD269	SF ADD PERMITS	8/1/2015	2	1 4		0 26		26			8.33%

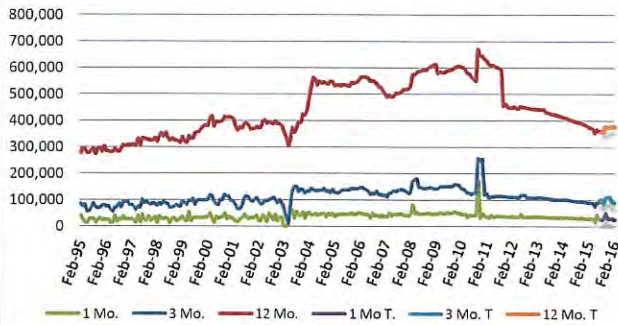


KEY	GL Description	Date	Period Total	1moT	3-12	3moT	12 MO	12moT	p 13	p1-12	% Chng
MSBD205	MISC. BLDG PRMTS	3/1/2010	5		13		107				-14.40%
MSBD206	MISC. BLDG PRMTS	4/1/2010	16		25		113				-6.61%
MSBD207	MISC. BLDG PRMTS	5/1/2010	13		34		119				-0.83%
MSBD208	MISC. BLDG PRMTS	6/1/2010	16		45		121				-2.42%
MSBD209	MISC. BLDG PRMTS	7/1/2010	12		41		123				16.04%
MSBD210	MISC. BLDG PRMTS	8/1/2010	12		40		132				17.86%
MSBD211	MISC. BLDG PRMTS	9/1/2010	13		37		125				14.68%
MSBD212	MISC. BLDG PRMTS	10/1/2010	13		38		126				15.60%
MSBD213	MISC. BLDG PRMTS	11/1/2010	8		34		125				13.64%
MSBD214	MISC. BLDG PRMTS	12/1/2010	4		25		120				10.09%
MSBD215	MISC. BLDG PRMTS	1/1/2011	6		18		122				11.93%
MSBD216	MISC. BLDG PRMTS	2/1/2011	5		15		123				14.95%
MSBD217	MISC. BLDG PRMTS	3/1/2011	12		23		130				15.04%
MSBD218	MISC. BLDG PRMTS	4/1/2011	11		28		125				5.04%
MSBD219	MISC. BLDG PRMTS	5/1/2011	19		42		131				8.26%
MSBD220	MISC. BLDG PRMTS	6/1/2011	11	11	41	41	128	126			2.44%
MSBD221	MISC. BLDG PRMTS	7/1/2011	35	35	65	65	149	149			12.88%
MSBD222	MISC. BLDG PRMTS	8/1/2011	38	38	84	84	175	175			40.00%
MSBD223	MISC. BLDG PRMTS	9/1/2011	44	44	117	117	206	206			63.49%
MSBD224	MISC. BLDG PRMTS	10/1/2011	31	31	113	113	224	224			79.20%
MSBD225	MISC. BLDG PRMTS	11/1/2011	22	22	97	97	238	238			98.33%
MSBD226	MISC. BLDG PRMTS	12/1/2011	21	21	74	74	255	255			109.02%
MSBD227	MISC. BLDG PRMTS	1/1/2012	8	8	51	51	257	257			108.94%
MSBD228	MISC. BLDG PRMTS	2/1/2012	9	9	38	38	261	261			100.77%
MSBD229	MISC. BLDG PRMTS	3/1/2012	20	20	37	37	269	269			115.20%
MSBD230	MISC. BLDG PRMTS	4/1/2012	42	42	71	71	300	300			129.01%
MSBD231	MISC. BLDG PRMTS	5/1/2012	34	34	96	96	315	315			150.00%
MSBD232	MISC. BLDG PRMTS	6/1/2012	21	21	97	97	325	325			118.12%
MSBD233	MISC. BLDG PRMTS	7/1/2012	13	13	68	68	303	303			73.14%
MSBD234	MISC. BLDG PRMTS	8/1/2012	23	23	57	57	288	288			39.81%
MSBD235	MISC. BLDG PRMTS	9/1/2012	23	23	59	59	267	267			19.20%
MSBD236	MISC. BLDG PRMTS	10/1/2012	31	31	77	77	267	267			12.18%
MSBD237	MISC. BLDG PRMTS	11/1/2012	13	13	67	67	258	258			1.18%
MSBD238	MISC. BLDG PRMTS	12/1/2012	0	0	44	44	237	237			-7.78%
MSBD239	MISC. BLDG PRMTS	1/1/2013	10	10	23	23	239	239			-8.43%
MSBD240	MISC. BLDG PRMTS	2/1/2013	1	1	11	11	231	231			-14.13%
MSBD241	MISC. BLDG PRMTS	3/1/2013	13	13	24	24	224	224			-25.33%
MSBD242	MISC. BLDG PRMTS	4/1/2013	29	29	43	43	211	211			-33.02%
MSBD243	MISC. BLDG PRMTS	5/1/2013	30	30	72	72	207	207			-36.31%
MSBD244	MISC. BLDG PRMTS	6/1/2013	25	25	97	97	211	211			-35.08%
MSBD245	MISC. BLDG PRMTS	7/1/2013	29	29	113	113	227	227			-25.08%
MSBD245	MISC. BLDG PRMTS	8/1/2013	29	29	113	113	233	233			-19.10%
MSBD246	MISC. BLDG PRMTS	9/1/2013	17	33	130	130	227	227			-21.18%
MSBD247	MISC. BLDG PRMTS	10/1/2013	24	33	124	124	220	220			-17.60%
MSBD248	MISC. BLDG PRMTS	11/1/2013	23	33	122	122	230	230			-13.86%
MSBD249	MISC. BLDG PRMTS	12/1/2013	12	33	105	105	242	242			-6.20%
MSBD250	MISC. BLDG PRMTS	1/1/2014	8	33	84	84	250	250			5.49%
MSBD251	MISC. BLDG PRMTS	2/1/2014	11	33	78	78	261	261			9.21%
MSBD252	MISC. BLDG PRMTS	3/1/2014	5	33	59	59	256	256			10.82%
MSBD253	MISC. BLDG PRMTS	4/1/2014	33	33	69	69	288	288			28.57%
MSBD254	MISC. BLDG PRMTS	5/1/2014	31	33	88	88	306	306			45.02%
MSBD255	MISC. BLDG PRMTS	6/1/2014	40	33	120	120	317	317			53.14%
MSBD256	MISC. BLDG PRMTS	7/1/2014	24	33	133	133	311	311			47.39%
MSBD257	MISC. BLDG PRMTS	8/1/2014	30	33	158	158	316	316			39.21%
MSBD258	MISC. BLDG PRMTS	9/1/2014	28	33	153	153	315	315			35.19%
MSBD259	MISC. BLDG PRMTS	10/1/2014	24	33	146	146	310	310			36.56%
MSBD260	MISC. BLDG PRMTS	11/1/2014	12	33	118	118	305	305			38.64%
MSBD261	MISC. BLDG PRMTS	12/1/2014	12	33	106	106	293	293			27.39%
MSBD262	MISC. BLDG PRMTS	1/1/2015	7	33	83	83	277	277			14.46%
MSBD263	MISC. BLDG PRMTS	2/1/2015	9	33	64	64	274	274			9.60%
MSBD264	MISC. BLDG PRMTS	3/1/2015	18	33	58	58	284	284			8.81%
MSBD265	MISC. BLDG PRMTS	4/1/2015	37	33	83	83	310	310			21.09%
MSBD266	MISC. BLDG PRMTS	5/1/2015	29	33	100	100	334	334			15.97%
MSBD267	MISC. BLDG PRMTS	6/1/2015	31	33	124	124	332	332			8.50%
MSBD268	MISC. BLDG PRMTS	7/1/2015	32	33	147	147	333	333			5.05%
MSBD268	MISC. BLDG PRMTS	7/1/2015	22	33	151	151	315	315			1.29%

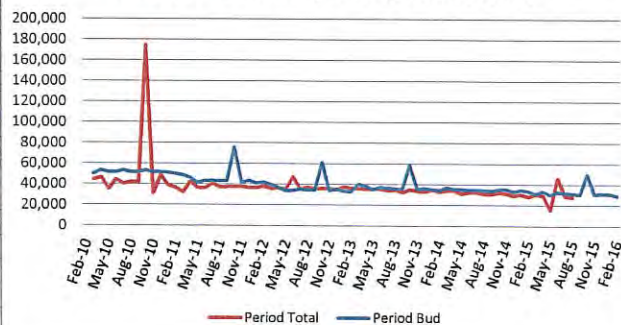


Key	GL Description	Date	Period Bud	Period Total	1moT	3-12	3moT	12 MO	12moT	p 13	p1-12
TELE229	TELECOMMUNICATIONS	3/1/2013	40,218	36,050		109,911.27		442,654.55			
TELE230	TELECOMMUNICATIONS	4/1/2013	38,061	35,454		107,772.53		441,541.43			
TELE231	TELECOMMUNICATIONS	5/1/2013	34,922	35,332		106,836.33		441,957.96			
TELE232	TELECOMMUNICATIONS	6/1/2013	37,289	35,487		106,272.85		430,450.64			
TELE233	TELECOMMUNICATIONS	7/1/2013	36,423	34,087		104,905.66		429,351.44			
TELE234	TELECOMMUNICATIONS	8/1/2013	35,722	34,816		104,389.39		427,377.58			
TELE235	TELECOMMUNICATIONS	9/1/2013	35,572	32,211		101,113.58		424,071.50			
TELE236	TELECOMMUNICATIONS	10/1/2013	58,637	35,048		102,075.22		423,204.86			
TELE237	TELECOMMUNICATIONS	11/1/2013	35,444	33,352		100,611.66		420,484.96			
TELE238	TELECOMMUNICATIONS	12/1/2013	36,202	32,741		101,141.26		418,438.96			
TELE239	TELECOMMUNICATIONS	1/1/2014	35,101	34,914		101,007.14		415,760.55			
TELE240	TELECOMMUNICATIONS	2/1/2014	34,356	32,917		100,572.08		412,409.46			
TELE241	TELECOMMUNICATIONS	3/1/2014	36,747	34,116		101,947.12		410,474.81			
TELE242	TELECOMMUNICATIONS	4/1/2014	35,402	33,919		100,951.98		408,940.00			
TELE243	TELECOMMUNICATIONS	5/1/2014	35,411	30,911		98,945.96		404,519.09			
TELE244	TELECOMMUNICATIONS	6/1/2014	34,707	32,575		97,405.50		401,607.46			
TELE245	TELECOMMUNICATIONS	7/1/2014	34,701	32,522		96,008.25		400,042.59			
TELE246	TELECOMMUNICATIONS	8/1/2014	34,701	31,095		96,191.79		396,321.49			
TELE247	TELECOMMUNICATIONS	9/1/2014	33,824	30,536		94,152.24		394,646.12			
TELE248	TELECOMMUNICATIONS	10/1/2014	35,411	32,119		93,749.81		391,717.18			
TELE249	TELECOMMUNICATIONS	11/1/2014	35,369	31,169		93,824.11		389,533.94			
TELE250	TELECOMMUNICATIONS	12/1/2014	33,242	29,526		92,814.22		386,319.08			
TELE251	TELECOMMUNICATIONS	1/1/2015	34,701	30,305		91,000.23		381,710.27			
TELE252	TELECOMMUNICATIONS	2/1/2015	33,364	28,174		88,004.64		376,966.50			
TELE253	TELECOMMUNICATIONS	3/1/2015	30,941	30,648		89,126.91		373,498.87			
TELE254	TELECOMMUNICATIONS	4/1/2015	33,542	29,125		87,947.01		368,705.30			
TELE255	TELECOMMUNICATIONS	5/1/2015	30,046	15,307		75,080.69		353,101.23			
TELE256	TELECOMMUNICATIONS	6/1/2015	32,791	45,956		90,389.06		366,482.43			
TELE257	TELECOMMUNICATIONS	7/1/2015	31,842	28,767		90,030.20		362,727.25			
TELE258	TELECOMMUNICATIONS	8/1/2015	31,236	27,928	27,927.90	102,650.80	102,650.80	359,560.24	359560.24		
TELE259	TELECOMMUNICATIONS	9/1/2015	30,641	30,641	30,640.50	87,335.01	87,335.01	359,665.20	359665.2		
TELE260	TELECOMMUNICATIONS	10/1/2015	49,599	49,599	49,599.34	108,167.74	108,167.74	377,145.18	377145.18		
TELE261	TELECOMMUNICATIONS	11/1/2015	30,548	30,548	30,548.24	110,788.08	110,788.08	376,524.21	376524.21		
TELE262	TELECOMMUNICATIONS	12/1/2015	31,179	31,179	31,178.94	111,326.52	111,326.52	378,177.50	378177.5		
TELE263	TELECOMMUNICATIONS	1/1/2016	30,930	30,930	30,930.27	92,657.45	92,657.45	378,802.40	378802.4		
TELE264	TELECOMMUNICATIONS	2/1/2016	29,219	29,219	29,218.62	91,327.83	91,327.83	379,847.40	379847.4		

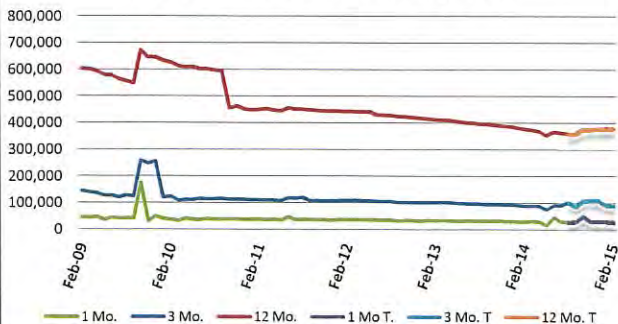
Telecommunication Tax Trend



TeleTax - Monthly Budget v. Actual

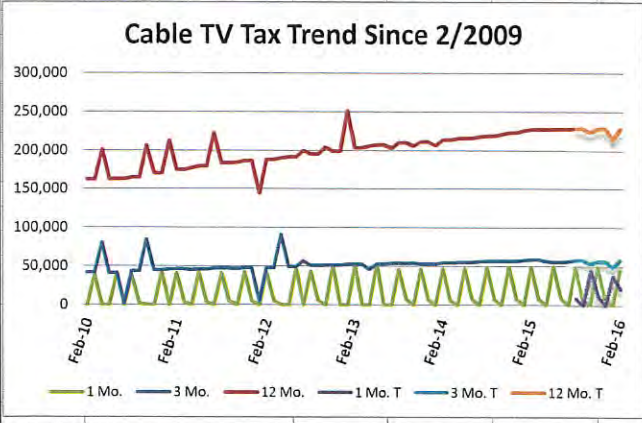
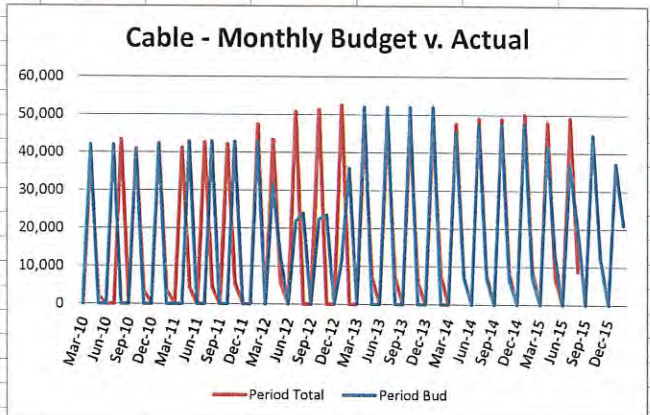
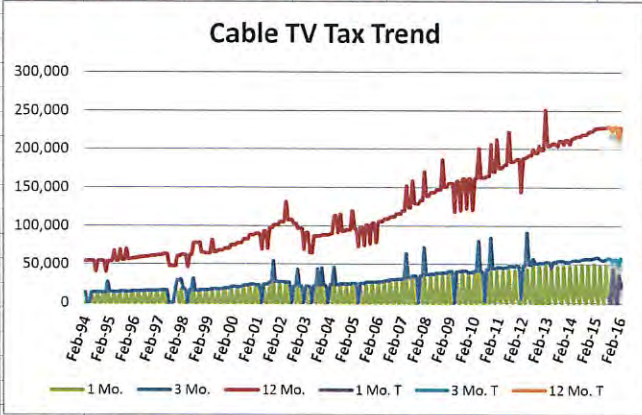


Telecom Tax Trend Since 2/2010



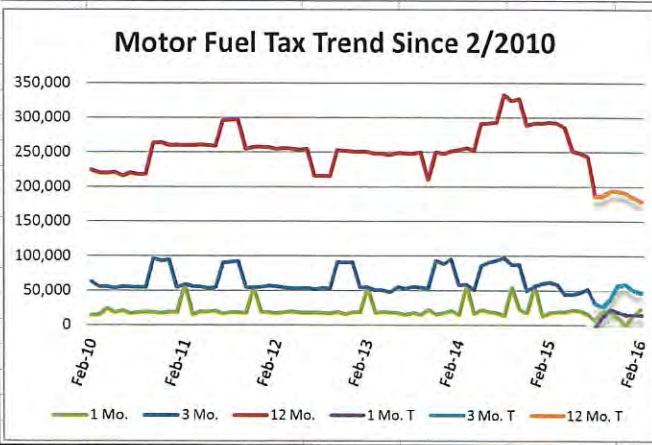
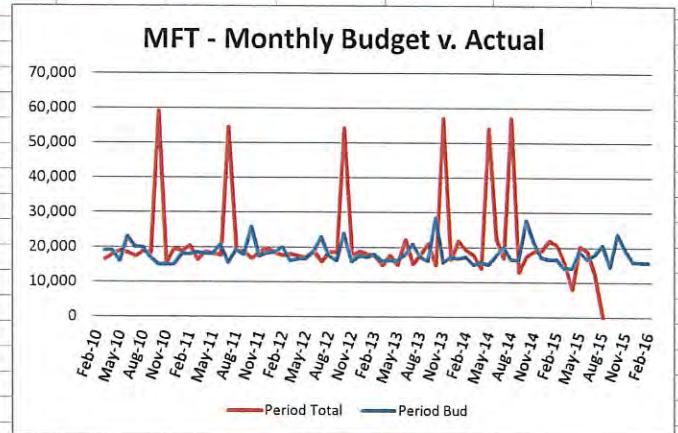
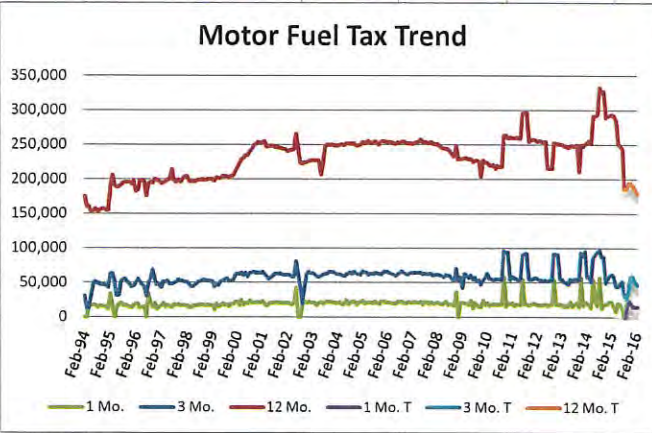
FY	BUDGET	ACTUAL	
2011	620,600.00	625,478.27	
2012	553,000.00	449,305.41	-28.2%
2013	445,000.00	442,119.10	-1.6%
2014	457,947.00	412,409.46	-6.7%
2015	417,578.00	376,966.50	-8.6%
2016	392,514.00	379,847.40	0.8%
2017	TREND	347,271.10	-8.6%
2018	TREND	330,990.07	-4.7%
2019	TREND	316,142.37	-4.5%
2020	TREND	291,713.70	-7.7%
2020	TREND	294,301.33	0.9%
ACTUAL AVERAGE		447,687.69	-8.9%
TREND AVERAGE		316,083.71	-4.9%

KEY	GL Description	Date	Period Bud	Period Total	1moT	3-12	3moT	12 MO	12moT	p 13	p1-12
CABL241	CABLE TELEVISION REVE	3/1/2013	0	0		52,421		203,785			
CABL242	CABLE TELEVISION REVE	4/1/2013	52000	45726.18		45,726		206,159			
CABL243	CABLE TELEVISION REVE	5/1/2013	0	7014.01		52,740		207,272			
CABL244	CABLE TELEVISION REVE	6/1/2013	0	0		52,740		207,272			
CABL245	CABLE TELEVISION REVE	7/1/2013	52000	46769.82		53,784		203,310			
CABL246	CABLE TELEVISION REVE	8/1/2013	0	7065.12		53,835		210,375			
CABL247	CABLE TELEVISION REVE	9/1/2013	0	0		53,835		210,375			
CABL248	CABLE TELEVISION REVE	10/1/2013	52000	47030.74		54,096		206,027			
CABL249	CABLE TELEVISION REVE	11/1/2013	0	5693.94		52,725		211,721			
CABL250	CABLE TELEVISION REVE	12/1/2013	0	0		52,725		211,721			
CABL251	CABLE TELEVISION REVE	1/1/2014	52000	47162.32		52,856		206,462			
CABL252	CABLE TELEVISION REVE	2/1/2014	0	7434.6		54,597		213,897			
CABL253	CABLE TELEVISION REVE	3/1/2014	0	0		54,597		213,897			
CABL254	CABLE TELEVISION REVE	4/1/2014	45423	47709.49		55,144		215,880			
CABL255	CABLE TELEVISION REVE	5/1/2014	7137.9	7123.8		54,833		215,990			
CABL256	CABLE TELEVISION REVE	6/1/2014	0	0		54,833		215,990			
CABL257	CABLE TELEVISION REVE	7/1/2014	47586	49095.61		56,219		218,316			
CABL258	CABLE TELEVISION REVE	8/1/2014	7137.9	7737.48		56,833		218,988			
CABL259	CABLE TELEVISION REVE	9/1/2014	0	0		56,833		218,988			
CABL260	CABLE TELEVISION REVE	10/1/2014	47586	49009.86		56,747		220,967			
CABL261	CABLE TELEVISION REVE	11/1/2014	6705.3	7810.33		56,820		223,083			
CABL262	CABLE TELEVISION REVE	12/1/2014	0	0		56,820		223,083			
CABL263	CABLE TELEVISION REVE	1/1/2015	47586	50137.88		57,948		226,059			
CABL264	CABLE TELEVISION REVE	2/1/2015	7137.9	8608.68		58,747		227,233			
CABL265	CABLE TELEVISION REVE	3/1/2015	0	0		58,747		227,233			
CABL266	CABLE TELEVISION REVE	4/1/2015	41974.35	48096.5		56,705		227,620			
CABL267	CABLE TELEVISION REVE	5/1/2015	12911.33	7158.9		55,255		227,655			
CABL268	CABLE TELEVISION REVE	6/1/2015	0	0		55,255		227,655			
CABL269	CABLE TELEVISION REVE	7/1/2015	36611.12	49186.35		56,345		227,746			
CABL270	CABLE TELEVISION REVE	8/1/2015	20150.81	8861.94	8861.94	58,048	58048.29	228,870	228870.44		
CABL271	CABLE TELEVISION REVE	9/1/2015	0	0	0	58,048	58048.29	228,870	228870.44		
CABL272	CABLE TELEVISION REVE	10/1/2015	44628.88	44628.88	44628.88	53,491	53490.82	224,489	224489.46		
CABL273	CABLE TELEVISION REVE	11/1/2015	12120.94	12120.94	12120.94	56,750	56749.82	228,800	228800.07		
CABL274	CABLE TELEVISION REVE	12/1/2015	0	0	0	56,750	56749.82	228,800	228800.07		
CABL275	CABLE TELEVISION REVE	1/1/2016	37165.02	37165.02	37165.02	49,286	49285.96	215,827	215827.21		
CABL276	CABLE TELEVISION REVE	2/1/2016	21037.55	21037.55	21037.55	58,203	58202.57	228,256	228256.08		



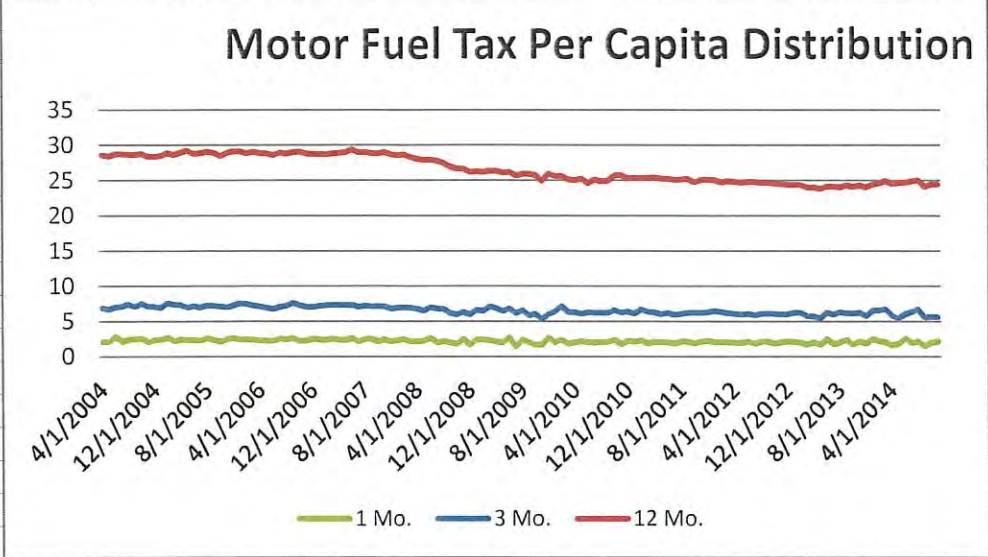
FY	BUDGET	ACTUAL	
2011	166,345.00	174,891.15	
2012	171,335.00	188,005.69	7.5%
2013	183,000.00	203,785.29	8.4%
2014	208,000.00	213,896.73	5.0%
2015	216,300.00	227,233.13	6.2%
2016	226,600.00	228,256.08	0.5%
2017	TREND	243,419.97	6.6%
2018	TREND	251,406.85	3.3%
2019	TREND	260,204.68	3.5%
2020	TREND	268,832.30	3.3%
2021	TREND	279,805.12	4.1%
ACTUAL AVERAGE		206,011.35	5.5%
TREND AVERAGE		260,733.79	4.2%

KEY	GL Description	Date	Period Bud	Period Total	1moT	3-12	3moT	12 MO	12moT	p 13	p1-12
MFT241	MFT ALLOTMENTS	3/1/2013	15,987	14,891		50,473		247,568			
MFT242	MFT ALLOTMENTS	4/1/2013	16,275	17,623		50,039		247,702			
MFT243	MFT ALLOTMENTS	5/1/2013	16,153	15,001		47,515		245,768			
MFT244	MFT ALLOTMENTS	6/1/2013	18,030	22,182		54,806		249,086			
MFT245	MFT ALLOTMENTS	7/1/2013	20,893	15,225		52,408		248,420			
MFT246	MFT ALLOTMENTS	8/1/2013	17,151	17,858		55,264		247,709			
MFT247	MFT ALLOTMENTS	9/1/2013	16,110	20,970		54,053		250,067			
MFT248	MFT ALLOTMENTS	10/1/2013	28,484	14,834		53,662		210,688			
MFT249	MFT ALLOTMENTS	11/1/2013	15,660	57,108		92,912		250,119			
MFT250	MFT ALLOTMENTS	12/1/2013	17,209	16,438		88,380		247,711			
MFT251	MFT ALLOTMENTS	1/1/2014	16,765	21,828		95,374		251,483			
MFT252	MFT ALLOTMENTS	2/1/2014	17,283	19,235		57,501		253,193			
MFT253	MFT ALLOTMENTS	3/1/2014	14,992	17,715		58,778		256,016			
MFT254	MFT ALLOTMENTS	4/1/2014	15,738	13,929		50,879		252,323			
MFT255	MFT ALLOTMENTS	5/1/2014	15,041	54,132		85,776		291,454			
MFT256	MFT ALLOTMENTS	6/1/2014	17,570	22,579		90,641		291,851			
MFT257	MFT ALLOTMENTS	7/1/2014	20,124	16,980		93,691		293,606			
MFT258	MFT ALLOTMENTS	8/1/2014	16,587	57,084		96,643		332,832			
MFT259	MFT ALLOTMENTS	9/1/2014	16,400	12,924		86,988		324,787			
MFT260	MFT ALLOTMENTS	10/1/2014	27,725	17,571		87,580		327,524			
MFT261	MFT ALLOTMENTS	11/1/2014	21,492	18,911		49,406		289,327			
MFT262	MFT ALLOTMENTS	12/1/2014	17,147	19,168		55,650		292,057			
MFT263	MFT ALLOTMENTS	1/1/2015	16,536	21,967		60,046		292,195			
MFT264	MFT ALLOTMENTS	2/1/2015	16,648	20,644		61,779		293,605			
MFT265	MFT ALLOTMENTS	3/1/2015	14,020	15,671		58,282		291,561			
MFT266	MFT ALLOTMENTS	4/1/2015	14,088	8,039		44,355		285,671			
MFT267	MFT ALLOTMENTS	5/1/2015	18,969	20,288		43,998		251,827			
MFT268	MFT ALLOTMENTS	6/1/2015	16,676	19,049		47,376		248,296			
MFT269	MFT ALLOTMENTS	7/1/2015	17,902	12,364		51,701		243,681			
MFT270	MFT ALLOTMENTS	8/1/2015	20,567	-	0	31,413	31412.8	186,596	186596.36		
MFT271	MFT ALLOTMENTS	9/1/2015	14,467	14,467	14466.53	26,830	26830.38	188,138	188138.44		
MFT272	MFT ALLOTMENTS	10/1/2015	23,878	23,878	23878.43	38,345	38344.96	194,446	194446.07		
MFT273	MFT ALLOTMENTS	11/1/2015	19,224	19,224	19223.63	57,569	57568.59	194,759	194758.65		
MFT274	MFT ALLOTMENTS	12/1/2015	15,888	15,888	15887.76	58,990	58989.82	191,478	191478.2		
MFT275	MFT ALLOTMENTS	1/1/2016	15,791	15,791	15791.39	50,903	50902.78	185,303	185303.05		
MFT276	MFT ALLOTMENTS	2/1/2016	15,699	15,699	15699.37	47,379	47378.52	180,358	180358.03		



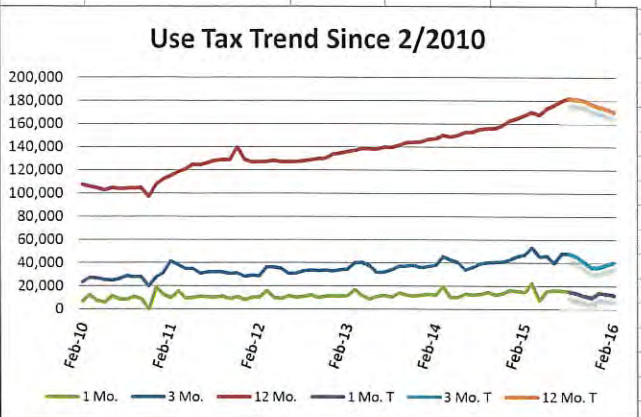
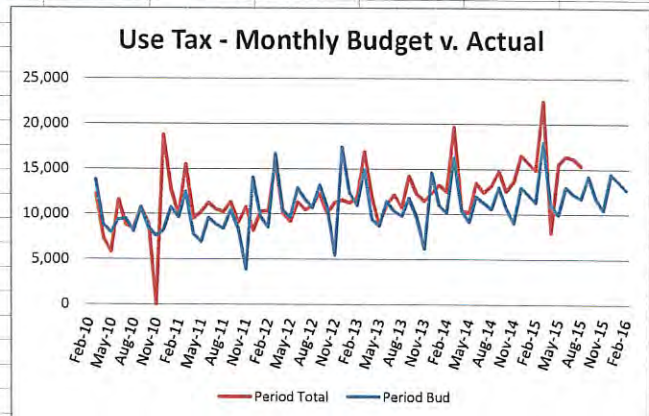
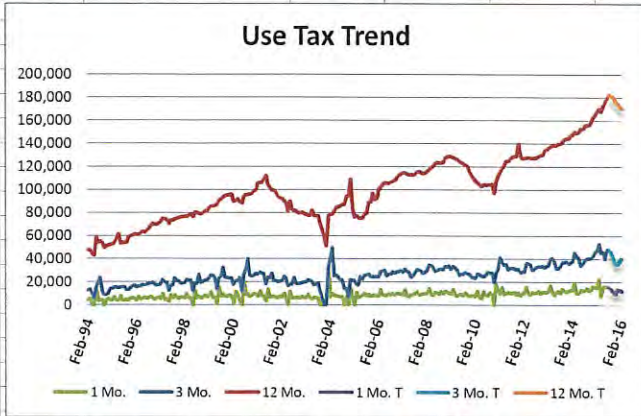
FY	Budget	Actual		
2011	215,000.00	259,997.13		ACTUAL
2012	228,549.99	254,340.46	-2.2%	ACTUAL
2013	217,200.00	250,657.75	-1.4%	ACTUAL
2014	216,000.00	253,192.64	1.0%	ACTUAL
2015	216,000.00	293,604.96	16.0%	ACTUAL
2016	207,170.00	180,358.03	-38.6%	PROJ
2017	203,796.00	214,925.47	19.2%	TREND
2018	201,341.80	195,258.02	-9.2%	TREND
2019	196,405.44	169,103.21	-13.4%	TREND
2020	191,437.46	140,418.88	-17.0%	TREND
2021	188,373.45	142,302.56	1.3%	TREND
AVERAGES				
ACTUAL	216,653.33	248,691.83	3.3%	
TREND	196,270.83	172,401.63	-11.8%	

GL Description	Date	Period	1 Mo.	3 Mo.	12 Mo.
IML Motor Fuel Tax	8/1/2014	6	2.18	6.72	25.06
IML Motor Fuel Tax	9/1/2014	7	1.48	5.61	24.14
IML Motor Fuel Tax	10/1/2014	8	2.01	5.67	24.45
IML Motor Fuel Tax	11/1/2014	9	2.17	5.66	24.44

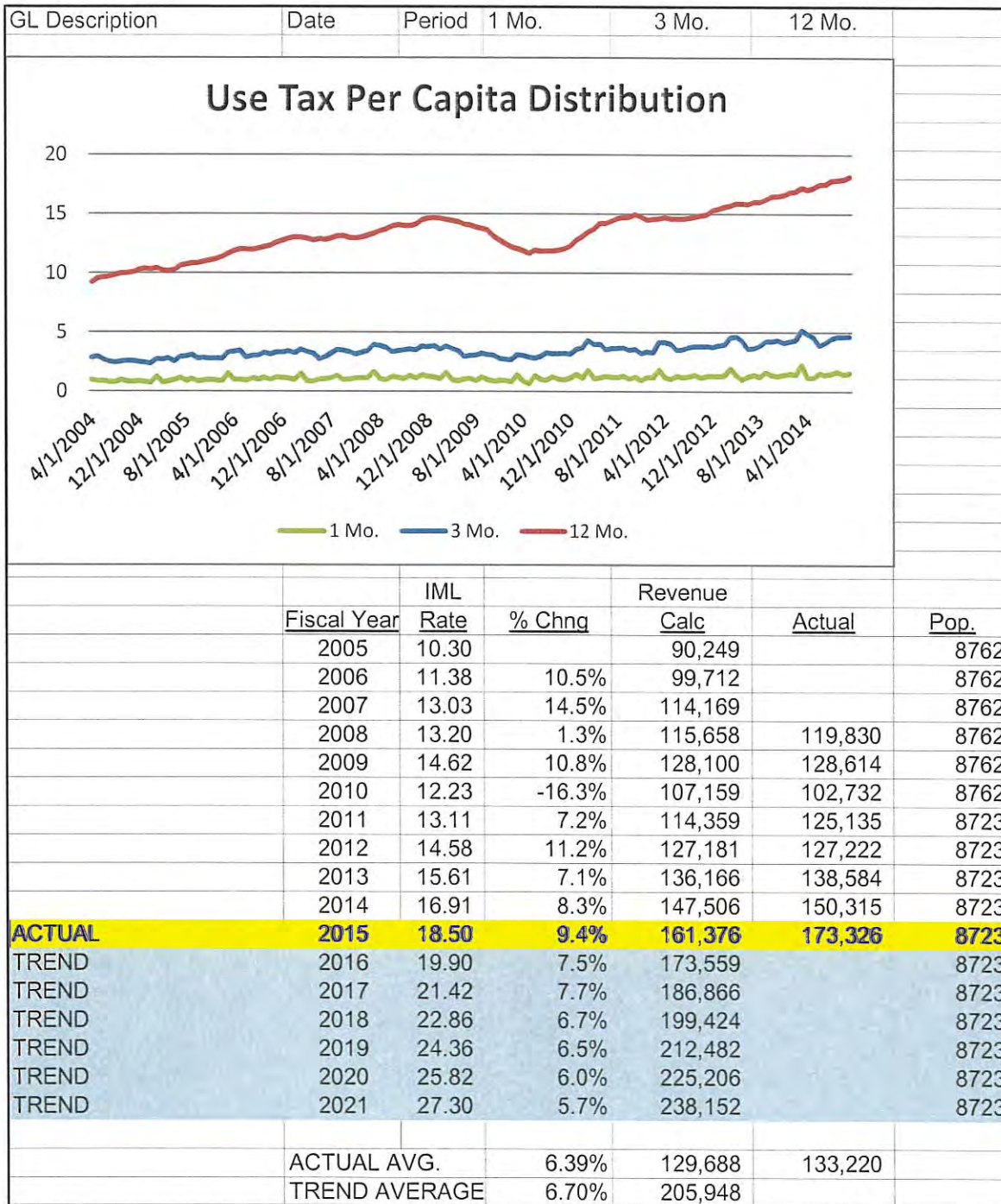


	Fiscal Year	IML Rate	% Chng	Revenue Calc	Actual	Pop.
	2005	28.93		253,485		8762
	2006	28.86	-0.2%	252,871		8762
	2007	28.68	-0.6%	251,294		8762
	2008	28.69	0.0%	251,382	247,855	8762
	2009	26.17	-8.8%	229,302	230,888	8762
	2010	25.60	-2.2%	224,307	220,432	8762
	2011	25.32	-1.1%	220,866	259,938	8723
	2012	24.75	-2.3%	215,894	255,883	8723
	2013	24.36	-1.6%	212,492	247,568	8723
	2014	24.66	1.2%	215,109	256,016	8723
ACTUAL	2015	24.30	-1.5%	211,969	291,561	8723
TREND	2016	24.38	0.3%	212,667		8723
TREND	2017	24.17	-0.9%	210,806		8723
TREND	2018	24.15	-0.1%	210,651		8723
TREND	2019	24.00	-0.6%	209,358		8723
TREND	2020	23.94	-0.3%	208,824		8723
TREND	2021	23.82	-0.5%	207,785		8723
	ACTUAL AVG.		-1.69%	222,665	251,268	
	TREND AVERAGE		-0.33%	210,461		

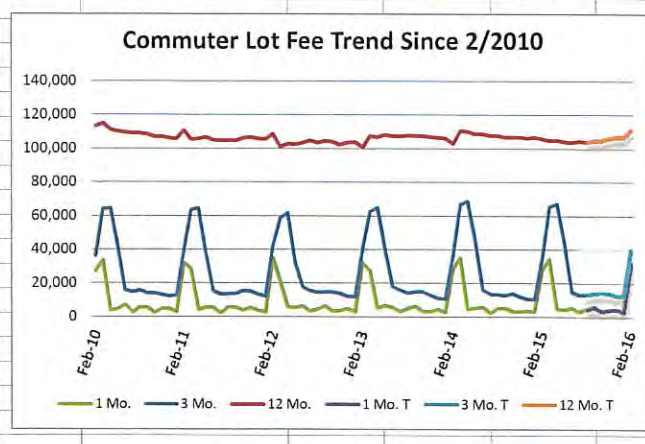
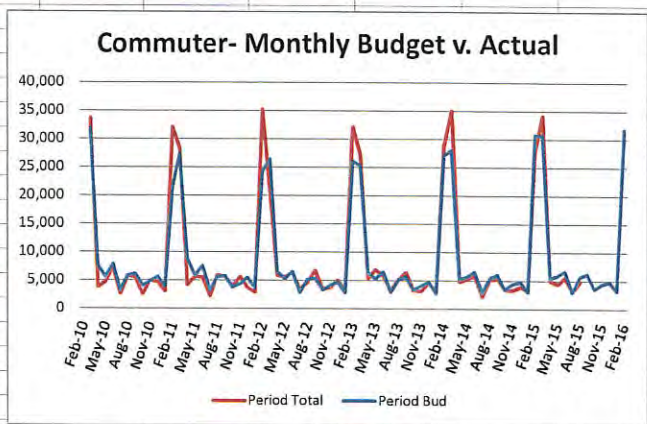
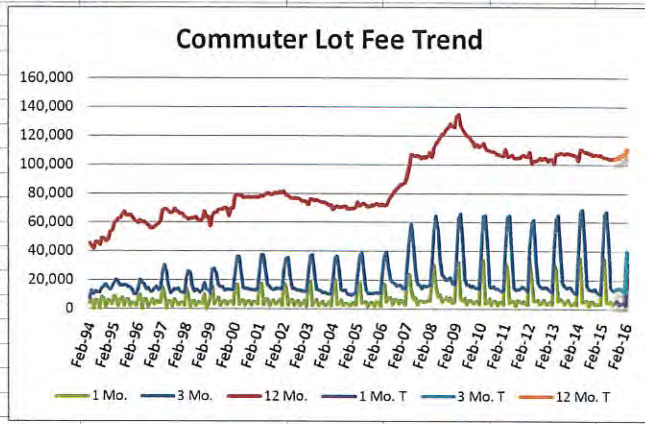
KEY	GL Description	Date	Period Bud	Period Total	1moT	3-12	3moT	12 MO	12moT	p 13	p1-12
USET241	USE TAX	3/1/2013	14,965	16,918		40,006.21		137,293.47			
USET242	USE TAX	4/1/2013	9,396	11,777		40,539.07		138,944.85			
USET243	USE TAX	5/1/2013	8,685	8,821		37,515.20		138,584.03			
USET244	USE TAX	6/1/2013	11,391	11,072		31,669.09		138,304.29			
USET245	USE TAX	7/1/2013	10,337	12,151		32,043.57		139,986.63			
USET246	USE TAX	8/1/2013	9,805	10,730		33,952.79		139,770.52			
USET247	USE TAX	9/1/2013	11,809	14,251		37,132.11		141,782.72			
USET248	USE TAX	10/1/2013	9,663	12,260		37,240.92		143,928.71			
USET249	USE TAX	11/1/2013	6,186	11,455		37,966.05		144,091.71			
USET250	USE TAX	12/1/2013	14,606	12,359		36,073.75		144,881.16			
USET251	USE TAX	1/1/2014	11,009	13,263		37,076.85		146,900.41			
USET252	USE TAX	2/1/2014	10,148	12,486		38,107.71		147,541.75			
USET253	USE TAX	3/1/2014	16,274	19,645		45,394.44		150,269.39			
USET254	USE TAX	4/1/2014	10,392	10,417		42,548.43		148,909.77			
USET255	USE TAX	5/1/2014	9,164	10,226		40,288.69		150,315.24			
USET256	USE TAX	6/1/2014	11,970	13,502		34,145.03		152,745.33			
USET257	USE TAX	7/1/2014	11,287	12,447		36,175.20		153,041.40			
USET258	USE TAX	8/1/2014	10,598	13,225		39,173.50		155,535.95			
USET259	USE TAX	9/1/2014	13,003	14,761		40,433.10		156,046.32			
USET260	USE TAX	10/1/2014	10,724	12,587		40,573.24		156,373.72			
USET261	USE TAX	11/1/2014	9,021	13,631		40,980.02		158,549.92			
USET262	USE TAX	12/1/2014	12,955	16,540		42,759.01		162,731.58			
USET263	USE TAX	1/1/2015	12,156	15,650		45,821.50		165,118.37			
USET264	USE TAX	2/1/2015	11,327	14,878		47,068.36		167,510.57			
USET265	USE TAX	3/1/2015	17,945	22,552		53,079.90		170,417.04			
USET266	USE TAX	4/1/2015	11,052	7,979		45,409.04		167,978.98			
USET267	USE TAX	5/1/2015	9,945	15,573		46,104.06		173,325.94			
USET268	USE TAX	6/1/2015	13,017	16,420		39,971.79		176,243.80			
USET269	USE TAX	7/1/2015	12,221	16,117		48,110.22		179,914.00			
USET270	USE TAX	8/1/2015	11,768	15,352	15,352.03	47,888.93	47,888.93	182,041.37	182041.37		
USET271	USE TAX	9/1/2015	14,159	14,159	14,159.33	45,628.64	45,628.64	181,439.34	181439.34		
USET272	USE TAX	10/1/2015	11,756	11,756	11,755.92	41,267.28	41,267.28	180,608.04	180608.04		
USET273	USE TAX	11/1/2015	10,470	10,470	10,470.43	36,385.68	36,385.68	177,447.03	177447.03		
USET274	USE TAX	12/1/2015	14,457	14,457	14,456.89	36,683.24	36,683.24	175,363.57	175363.57		
USET275	USE TAX	1/1/2016	13,590	13,590	13,589.79	38,517.11	38,517.11	173,303.65	173303.65		
USET276	USE TAX	2/1/2016	12,719	12,719	12,719.41	40,766.09	40,766.09	171,144.76	171144.76		



FY	Budget	Actual	
2011	113,120.00	115,249.00	Actual
2012	108,940.01	127,333.70	10.5% Actual
2013	142,180.00	136,220.22	7.0% Actual
2014	128,000.00	147,541.75	8.3% Actual
2015	138,870.00	167,510.57	13.5% Actual
2016	153,100.00	171,144.76	2.2% Proj.
2017	TREND	185,623.94	8.5%
2018	TREND	198,331.38	6.8%
2019	TREND	209,938.27	5.9%
2020	TREND	220,122.39	4.9%
2021	TREND	233,713.03	6.2%
ACTUAL AVERAGE		144,166.67	8.3%
TREND AVERAGE		209,545.80	6.4%



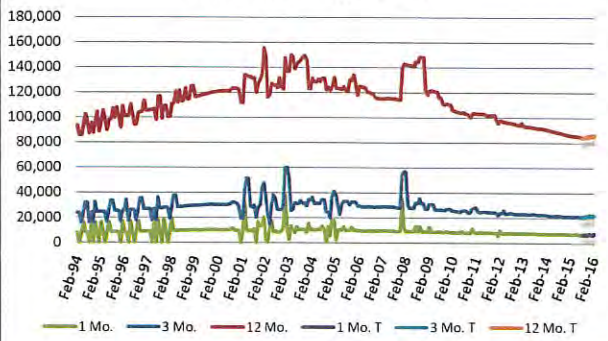
KEY	GL Description	Date	Period Bud	Period Total	1moT	3-12	3moT	12 MO	12moT	p 13	p1-12
COMF241	COMMUTER LOT FEES	3/1/2013	25,284	27,327		62,569.50		107,501.50			
COMF242	COMMUTER LOT FEES	4/1/2013	6,372	5,354		64,843.00		106,991.50			
COMF243	COMMUTER LOT FEES	5/1/2013	5,277	6,905		39,584.50		108,349.00			
COMF244	COMMUTER LOT FEES	6/1/2013	6,474	5,784		18,042.00		107,661.00			
COMF245	COMMUTER LOT FEES	7/1/2013	2,911	3,155		15,843.50		107,395.00			
COMF246	COMMUTER LOT FEES	8/1/2013	5,062	5,221		14,160.00		107,961.50			
COMF247	COMMUTER LOT FEES	9/1/2013	5,615	6,455		14,831.00		107,681.50			
COMF248	COMMUTER LOT FEES	10/1/2013	3,305	3,265		14,941.00		107,526.50			
COMF249	COMMUTER LOT FEES	11/1/2013	4,044	3,174		12,894.00		106,933.50			
COMF250	COMMUTER LOT FEES	12/1/2013	4,712	4,665		11,104.00		106,546.50			
COMF251	COMMUTER LOT FEES	1/1/2014	2,843	2,780		10,619.00		106,246.50			
COMF252	COMMUTER LOT FEES	2/1/2014	27,101	28,863		36,308.00		102,946.50			
COMF253	COMMUTER LOT FEES	3/1/2014	28,024	35,073		66,716.00		110,693.00			
COMF254	COMMUTER LOT FEES	4/1/2014	5,268	4,815		68,751.00		110,154.50			
COMF255	COMMUTER LOT FEES	5/1/2014	5,642	5,398		45,286.00		108,648.00			
COMF256	COMMUTER LOT FEES	6/1/2014	6,483	5,883		16,095.50		108,746.50			
COMF257	COMMUTER LOT FEES	7/1/2014	2,914	2,247		13,527.00		107,838.00			
COMF258	COMMUTER LOT FEES	8/1/2014	5,419	5,216		13,344.50		107,832.50			
COMF259	COMMUTER LOT FEES	9/1/2014	6,011	5,347		12,809.00		106,724.50			
COMF260	COMMUTER LOT FEES	10/1/2014	3,396	3,398		13,960.50		106,857.50			
COMF261	COMMUTER LOT FEES	11/1/2014	4,402	3,329		12,074.00		107,012.50			
COMF262	COMMUTER LOT FEES	12/1/2014	4,723	3,900		10,627.00		106,247.50			
COMF263	COMMUTER LOT FEES	1/1/2015	2,994	3,276		10,505.00		106,743.50			
COMF264	COMMUTER LOT FEES	2/1/2015	30,723	27,926		35,102.00		105,806.50			
COMF265	COMMUTER LOT FEES	3/1/2015	30,601	34,219		65,421.00		104,952.50			
COMF266	COMMUTER LOT FEES	4/1/2015	5,444	4,963		67,108.00		105,100.50			
COMF267	COMMUTER LOT FEES	5/1/2015	5,873	4,428		43,609.50		104,130.00			
COMF268	COMMUTER LOT FEES	6/1/2015	6,694	5,522		14,912.50		103,769.50			
COMF269	COMMUTER LOT FEES	7/1/2015	2,940	3,026		12,975.50		104,549.00			
COMF270	COMMUTER LOT FEES	8/1/2015	5,646	4,879	4,878.50	13,426.50	13,426.50	104,212.00	104,212		
COMF271	COMMUTER LOT FEES	9/1/2015	6,188	6,188	6,187.68	14,092.18	14,092.18	105,052.68	105,053		
COMF272	COMMUTER LOT FEES	10/1/2015	3,561	3,561	3,561.07	14,627.25	14,627.25	105,215.75	105,216		
COMF273	COMMUTER LOT FEES	11/1/2015	4,430	4,430	4,429.64	14,178.39	14,178.39	106,316.39	106,316		
COMF274	COMMUTER LOT FEES	12/1/2015	4,809	4,809	4,809.14	12,799.85	12,799.85	107,225.53	107,226		
COMF275	COMMUTER LOT FEES	1/1/2016	3,188	3,188	3,188.02	12,426.80	12,426.80	107,137.55	107,138		
COMF276	COMMUTER LOT FEES	2/1/2016	31,727	31,727	31,727.07	39,724.23	39,724.23	110,938.62	110,939		



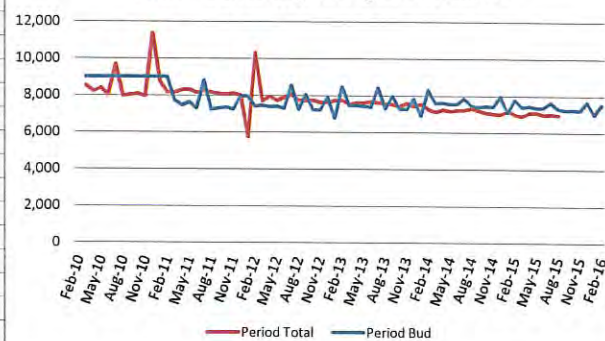
FY	Budget	Actual	%	Notes
2011	108,000.00	110,821.89		
2012	105,366.01	108,751.00	-1.9%	
2013	99,000.00	100,798.00	-7.3%	
2014	99,000.00	102,946.50	2.1%	
2015	106,000.00	105,806.50	2.8%	
2016	111,100.00	110,938.62	4.9%	Projected
2017	TREND	108,663.25	-2.1%	
2018	TREND	112,947.36	3.9%	
2019	TREND	115,117.98	1.9%	
2020	TREND	116,884.25	1.5%	
2021	TREND	118,414.09	1.3%	
ACTUAL AVERAGE		105,824.78	-1.1%	
TREND AVERAGE		114,405.39	2.0%	

KEY	GL Description	Date	Period Bud	Period Total	1moT	3-12	3moT	12 MO	12moT	p 13	p1-12
E911-241	ENHANCED 911 SURCHARGE	3/1/2013	7,476	7,547		23,040		93,122			
E911-242	ENHANCED 911 SURCHARGE	4/1/2013	7,471	7,614		22,914		92,781			
E911-243	ENHANCED 911 SURCHARGE	5/1/2013	7,441	7,615		22,776		92,664			
E911-244	ENHANCED 911 SURCHARGE	6/1/2013	7,381	7,685		22,914		92,445			
E911-245	ENHANCED 911 SURCHARGE	7/1/2013	8,428	7,631		22,931		92,033			
E911-246	ENHANCED 911 SURCHARGE	8/1/2013	7,299	7,579		22,896		91,885			
E911-247	ENHANCED 911 SURCHARGE	9/1/2013	7,971	7,535		22,746		91,710			
E911-248	ENHANCED 911 SURCHARGE	10/1/2013	7,302	7,424		22,539		91,390			
E911-249	ENHANCED 911 SURCHARGE	11/1/2013	7,273	7,586		22,545		91,350			
E911-250	ENHANCED 911 SURCHARGE	12/1/2013	7,837	7,432		22,443		91,142			
E911-251	ENHANCED 911 SURCHARGE	1/1/2014	6,936	7,562		22,580		90,965			
E911-252	ENHANCED 911 SURCHARGE	2/1/2014	8,325	7,280		22,274		90,491			
E911-253	ENHANCED 911 SURCHARGE	3/1/2014	7,603	7,120		21,961		90,063			
E911-254	ENHANCED 911 SURCHARGE	4/1/2014	7,637	7,267		21,666		89,716			
E911-255	ENHANCED 911 SURCHARGE	5/1/2014	7,566	7,169		21,555		89,270			
E911-256	ENHANCED 911 SURCHARGE	6/1/2014	7,562	7,235		21,670		88,820			
E911-257	ENHANCED 911 SURCHARGE	7/1/2014	7,878	7,239		21,643		88,428			
E911-258	ENHANCED 911 SURCHARGE	8/1/2014	7,472	7,326		21,800		88,175			
E911-259	ENHANCED 911 SURCHARGE	9/1/2014	7,406	7,185		21,751		87,825			
E911-260	ENHANCED 911 SURCHARGE	10/1/2014	7,448	7,085		21,596		87,485			
E911-261	ENHANCED 911 SURCHARGE	11/1/2014	7,424	7,040		21,310		86,940			
E911-262	ENHANCED 911 SURCHARGE	12/1/2014	7,977	7,005		21,130		86,512			
E911-263	ENHANCED 911 SURCHARGE	1/1/2015	7,104	7,204		21,249		86,154			
E911-264	ENHANCED 911 SURCHARGE	2/1/2015	7,804	6,987		21,196		85,862			
E911-265	ENHANCED 911 SURCHARGE	3/1/2015	7,395	6,912		21,103		85,654			
E911-266	ENHANCED 911 SURCHARGE	4/1/2015	7,446	7,105		21,004		85,493			
E911-267	ENHANCED 911 SURCHARGE	5/1/2015	7,372	7,084		21,101		85,407			
E911-268	ENHANCED 911 SURCHARGE	6/1/2015	7,380	6,977		21,167		85,150			
E911-269	ENHANCED 911 SURCHARGE	7/1/2015	7,642	6,999		21,060		84,910			
E911-270	ENHANCED 911 SURCHARGE	8/1/2015	7,319	6,969	6968.52	20,945	20945.03	84,552	84552.31		
E911-271	ENHANCED 911 SURCHARGE	9/1/2015	7,243	7,243	7242.53	21,210	21210.19	84,610	84609.59		
E911-272	ENHANCED 911 SURCHARGE	10/1/2015	7,262	7,262	7261.74	21,473	21472.79	84,786	84786.47		
E911-273	ENHANCED 911 SURCHARGE	11/1/2015	7,235	7,235	7234.9	21,739	21739.17	84,981	84981.12		
E911-274	ENHANCED 911 SURCHARGE	12/1/2015	7,688	7,688	7688.07	22,185	22184.71	85,664	85664.39		
E911-275	ENHANCED 911 SURCHARGE	1/1/2016	6,995	6,995	6995.08	21,918	21918.05	85,456	85455.73		
E911-276	ENHANCED 911 SURCHARGE	2/1/2016	7,542	7,542	7541.71	22,225	22224.86	86,010	86010.02		

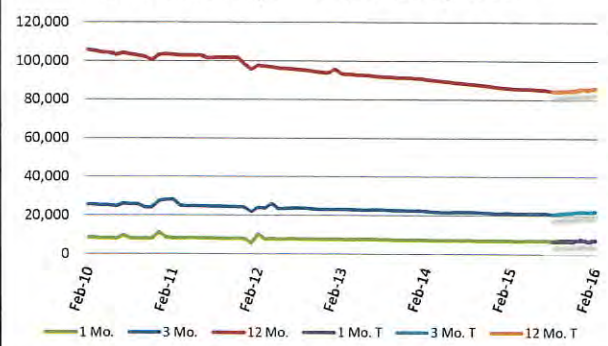
E911 Surcharge Trend



E911 - Monthly Budget v. Actual



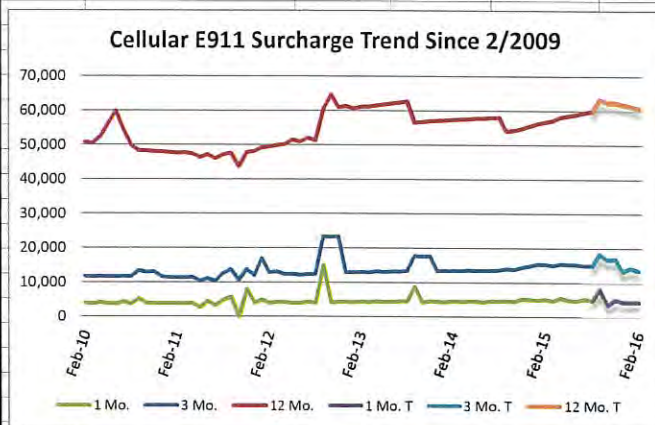
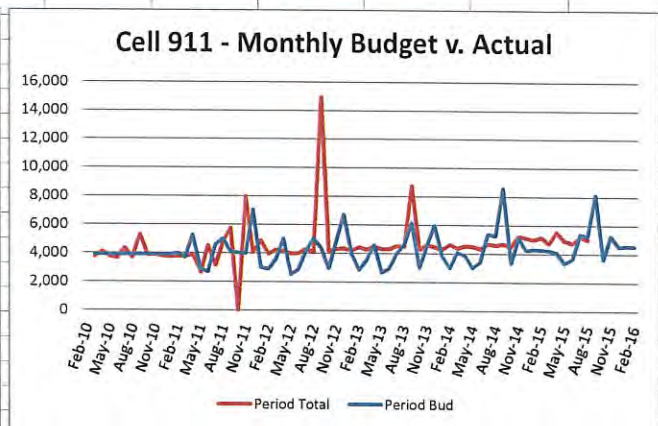
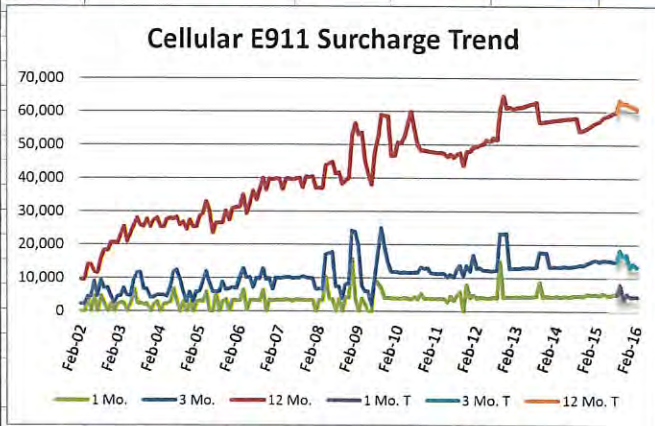
E911 Surcharge Trend Since 2/2009



FY	Budget	Actual	
2011	108,000.00	103,298.22	ACTUAL
2012	91,500.01	97,788.22	-5.3% ACTUAL
2013	91,140.00	93,276.86	-4.6% ACTUAL
2014	91,140.00	90,490.85	-3.0% ACTUAL
2015	90,880.00	85,861.78	-5.1% ACTUAL
2016	88,518.00	86,010.02	0.2% PROJ.
2017	88,768.40	81,394.10	-5.4% TREND
2018	87,879.72	78,932.82	-3.0% TREND
2019	86,847.57	76,262.79	-3.4% TREND
2020	85,967.79	73,809.75	-3.2% TREND
2021	85,489.93	70,422.34	-4.6% TREND

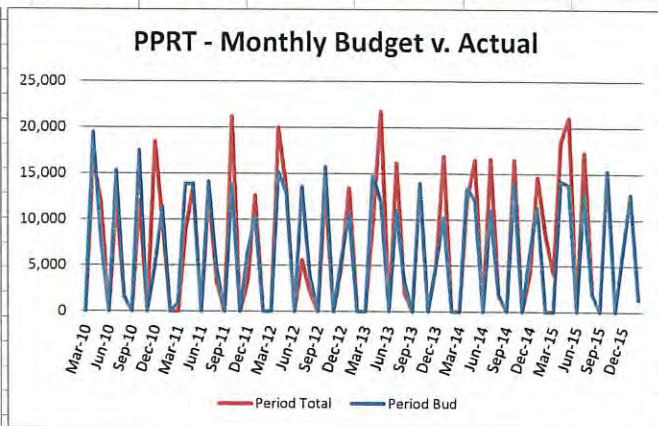
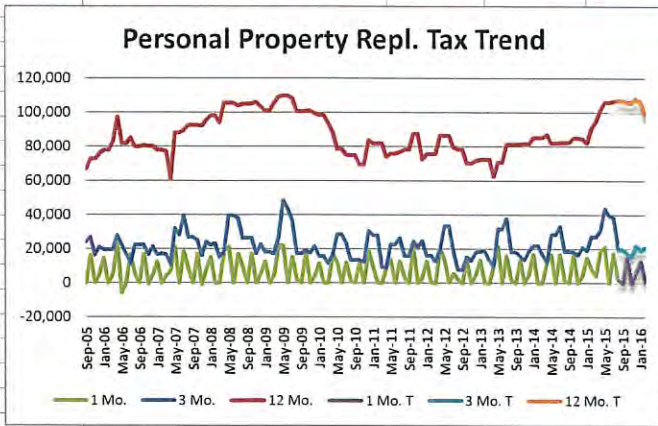
AVERAGES			
ACTUAL	93,529.67	92,787.66	-4.5%
TREND	86,990.68	76,164.36	-3.0%

KEY	GL Description	Date	Period Bud	Period Total	1moT	3-12	3moT	12 MO	12moT	p 13	p1-12
C911-145	CELLULAR 911 SURCHAR	3/1/2013	3,522	4,266		12,912		61,179			
C911-146	CELLULAR 911 SURCHAR	4/1/2013	4,611	4,492		13,203		61,522			
C911-147	CELLULAR 911 SURCHAR	5/1/2013	2,662	4,307		13,065		61,854			
C911-148	CELLULAR 911 SURCHAR	6/1/2013	2,953	4,312		13,111		62,178			
C911-149	CELLULAR 911 SURCHAR	7/1/2013	4,013	4,530		13,149		62,395			
C911-150	CELLULAR 911 SURCHAR	8/1/2013	4,628	4,485		13,327		62,797			
C911-151	CELLULAR 911 SURCHAR	9/1/2013	6,151	8,769		17,785		56,627			
C911-152	CELLULAR 911 SURCHAR	10/1/2013	3,042	4,262		17,516		56,741			
C911-153	CELLULAR 911 SURCHAR	11/1/2013	4,549	4,619		17,650		57,053			
C911-154	CELLULAR 911 SURCHAR	12/1/2013	5,975	4,461		13,342		57,149			
C911-155	CELLULAR 911 SURCHAR	1/1/2014	3,844	4,297		13,377		57,244			
C911-156	CELLULAR 911 SURCHAR	2/1/2014	3,010	4,652		13,410		57,452			
C911-157	CELLULAR 911 SURCHAR	3/1/2014	4,102	4,375		13,324		57,561			
C911-158	CELLULAR 911 SURCHAR	4/1/2014	3,874	4,552		13,579		57,620			
C911-159	CELLULAR 911 SURCHAR	5/1/2014	3,036	4,505		13,432		57,819			
C911-160	CELLULAR 911 SURCHAR	6/1/2014	3,408	4,345		13,403		57,853			
C911-161	CELLULAR 911 SURCHAR	7/1/2014	5,369	4,689		13,540		58,012			
C911-162	CELLULAR 911 SURCHAR	8/1/2014	5,248	4,611		13,645		58,137			
C911-163	CELLULAR 911 SURCHAR	9/1/2014	8,607	4,692		13,992		54,060			
C911-164	CELLULAR 911 SURCHAR	10/1/2014	3,353	4,509		13,812		54,307			
C911-165	CELLULAR 911 SURCHAR	11/1/2014	5,124	5,242		14,443		54,930			
C911-166	CELLULAR 911 SURCHAR	12/1/2014	4,252	5,123		14,873		55,592			
C911-167	CELLULAR 911 SURCHAR	1/1/2015	4,341	4,994		15,359		56,289			
C911-168	CELLULAR 911 SURCHAR	2/1/2015	4,286	5,169		15,286		56,806			
C911-169	CELLULAR 911 SURCHAR	3/1/2015	4,249	4,740		14,903		57,171			
C911-170	CELLULAR 911 SURCHAR	4/1/2015	4,087	5,541		15,450		58,161			
C911-171	CELLULAR 911 SURCHAR	5/1/2015	3,367	4,936		15,217		58,591			
C911-172	CELLULAR 911 SURCHAR	6/1/2015	3,655	4,732		15,209		58,978			
C911-173	CELLULAR 911 SURCHAR	7/1/2015	5,380	5,229		14,897		59,518			
C911-174	CELLULAR 911 SURCHAR	8/1/2015	5,264	5,021	5020.69	14,982	14981.78	59,928	59927.82		
C911-175	CELLULAR 911 SURCHAR	9/1/2015	8,129	8,129	8128.86	18,379	18378.97	63,365	63364.65		
C911-176	CELLULAR 911 SURCHAR	10/1/2015	3,637	3,637	3637.27	16,787	16786.82	62,493	62492.99		
C911-177	CELLULAR 911 SURCHAR	11/1/2015	5,269	5,269	5268.51	17,035	17034.64	62,520	62519.7		
C911-178	CELLULAR 911 SURCHAR	12/1/2015	4,508	4,508	4507.95	13,414	13413.73	61,905	61904.89		
C911-179	CELLULAR 911 SURCHAR	1/1/2016	4,561	4,561	4560.72	14,337	14337.18	61,471	61471.18		
C911-180	CELLULAR 911 SURCHAR	2/1/2016	4,545	4,545	4544.82	13,613	13613.49	60,847	60847.36		

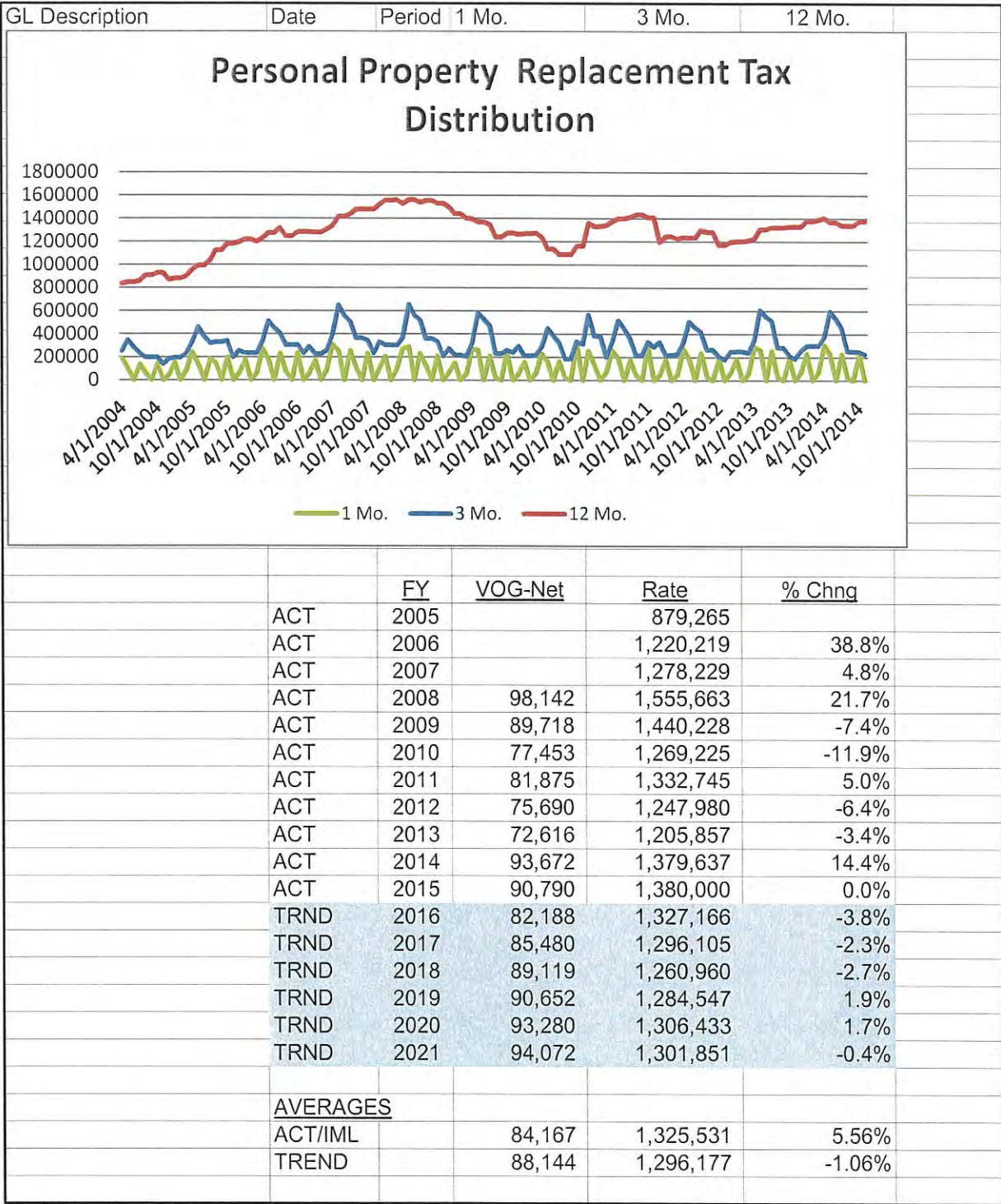


FY	Budget	Actual		
2011	47,000.00	47,596.01	Actual	ACTUAL
2012	49,169.99	49,440.55	3.9%	ACTUAL
2013	48,960.00	61,154.98	23.7%	ACTUAL
2014	48,960.00	57,452.20	-6.1%	ACTUAL
2015	55,000.00	56,806.14	-1.1%	ACTUAL
2016	56,650.00	60,847.36	7.1%	PROJ
2017	58,048.00	62,679.68	3.0%	TREND
2018	61,283.40	61,721.44	-1.5%	TREND
2019	64,296.72	64,224.97	4.1%	TREND
2020	66,023.68	65,969.44	2.7%	TREND
2021	68,759.19	66,625.41	1.0%	TREND
AVERAGES				
ACTUAL	50,956.67	55,549.54	5.1%	
TREND	63,682.20	64,244.19	3.1%	

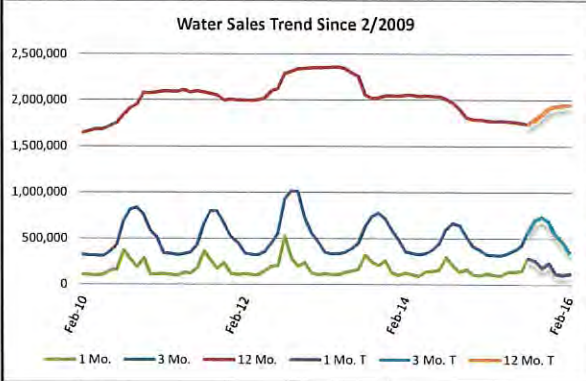
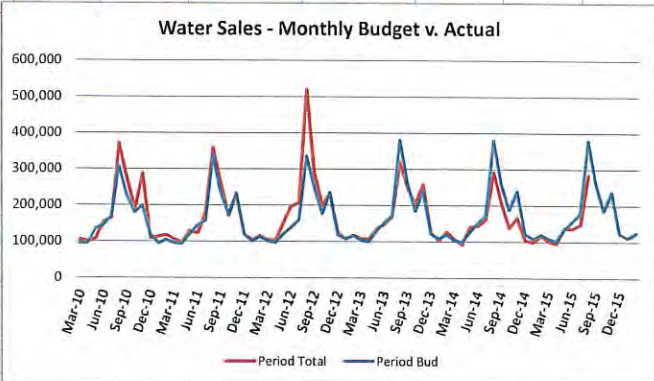
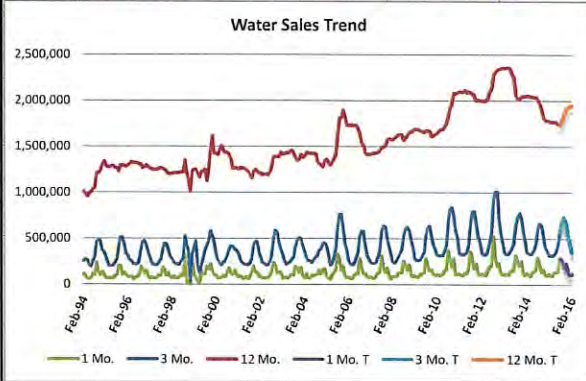
KEY	GL Description	Date	Period Bud	Period Total	1moT	3-12	3moT	12 MO	12moT	p 13
PPRT102	PERSONAL PROPERTY REPL TAX	3/1/2013	-	-	-	13,371.21	-	72,616.59	-	
PPRT103	PERSONAL PROPERTY REPL TAX	4/1/2013	14,713	10,011	-	20,010.72	-	62,602.51	-	
PPRT104	PERSONAL PROPERTY REPL TAX	5/1/2013	11,917	21,713	-	31,723.30	-	70,935.96	-	
PPRT105	PERSONAL PROPERTY REPL TAX	6/1/2013	-	-	-	31,723.30	-	70,935.96	-	
PPRT106	PERSONAL PROPERTY REPL TAX	7/1/2013	10,994	16,107	-	37,819.62	-	81,482.84	-	
PPRT107	PERSONAL PROPERTY REPL TAX	8/1/2013	3,149	1,960	-	18,067.44	-	81,354.08	-	
PPRT108	PERSONAL PROPERTY REPL TAX	9/1/2013	-	-	-	18,067.44	-	81,354.08	-	
PPRT109	PERSONAL PROPERTY REPL TAX	10/1/2013	13,917	13,659	-	15,619.64	-	81,855.40	-	
PPRT110	PERSONAL PROPERTY REPL TAX	11/1/2013	-	-	-	13,659.20	-	81,855.40	-	
PPRT111	PERSONAL PROPERTY REPL TAX	12/1/2013	5,096	4,983	-	18,641.85	-	81,803.80	-	
PPRT112	PERSONAL PROPERTY REPL TAX	1/1/2014	10,214	16,865	-	21,847.36	-	85,297.34	-	
PPRT113	PERSONAL PROPERTY REPL TAX	2/1/2014	-	-	-	21,847.36	-	85,297.30	-	
PPRT114	PERSONAL PROPERTY REPL TAX	3/1/2014	-	-	-	16,864.71	-	85,297.30	-	
PPRT115	PERSONAL PROPERTY REPL TAX	4/1/2014	13,390	11,998	-	11,998.19	-	87,284.81	-	
PPRT116	PERSONAL PROPERTY REPL TAX	5/1/2014	12,150	16,509	-	28,506.98	-	82,080.98	-	
PPRT117	PERSONAL PROPERTY REPL TAX	6/1/2014	-	-	-	28,506.98	-	82,080.98	-	
PPRT118	PERSONAL PROPERTY REPL TAX	7/1/2014	10,969	16,633	-	33,141.38	-	82,606.57	-	
PPRT119	PERSONAL PROPERTY REPL TAX	8/1/2014	1,884	1,789	-	18,421.67	-	82,435.21	-	
PPRT120	PERSONAL PROPERTY REPL TAX	9/1/2014	-	-	-	18,421.67	-	82,435.21	-	
PPRT121	PERSONAL PROPERTY REPL TAX	10/1/2014	13,813	16,479	-	18,268.03	-	85,254.96	-	
PPRT122	PERSONAL PROPERTY REPL TAX	11/1/2014	-	-	-	16,478.95	-	85,254.96	-	
PPRT123	PERSONAL PROPERTY REPL TAX	12/1/2014	6,419	4,386	-	20,865.32	-	84,658.68	-	
PPRT124	PERSONAL PROPERTY REPL TAX	1/1/2015	11,375	14,621	-	19,007.31	-	82,414.91	-	
PPRT125	PERSONAL PROPERTY REPL TAX	2/1/2015	-	8,375	-	27,382.31	-	90,789.91	-	
PPRT126	PERSONAL PROPERTY REPL TAX	3/1/2015	-	4,174	-	27,169.84	-	94,963.81	-	
PPRT127	PERSONAL PROPERTY REPL TAX	4/1/2015	14,168	18,545	-	31,093.92	-	101,510.64	-	
PPRT128	PERSONAL PROPERTY REPL TAX	5/1/2015	13,770	21,047	-	43,765.98	-	106,048.91	-	
PPRT129	PERSONAL PROPERTY REPL TAX	6/1/2015	-	-	-	39,592.08	-	106,048.91	-	
PPRT130	PERSONAL PROPERTY REPL TAX	7/1/2015	12,713	17,291	-	38,337.74	-	106,707.00	-	
PPRT131	PERSONAL PROPERTY REPL TAX	8/1/2015	2,010	2,330	2,330.24	19,620.92	19,620.92	107,248.16	107248.16	
PPRT132	PERSONAL PROPERTY REPL TAX	9/1/2015	-	-	-	19,620.92	19,620.92	107,248.16	107248.16	
PPRT133	PERSONAL PROPERTY REPL TAX	10/1/2015	15,282	15,282	15,282.48	17,612.72	17,612.72	106,051.69	106051.69	
PPRT134	PERSONAL PROPERTY REPL TAX	11/1/2015	-	-	-	15,282.48	15,282.48	106,051.69	106051.69	
PPRT135	PERSONAL PROPERTY REPL TAX	12/1/2015	6,570	6,570	6,569.61	21,852.09	21,852.09	108,234.93	108234.93	
PPRT136	PERSONAL PROPERTY REPL TAX	1/1/2016	12,756	12,756	12,756.05	19,325.66	19,325.66	106,370.04	106370.04	
PPRT137	PERSONAL PROPERTY REPL TAX	2/1/2016	1,361	1,361	1,361.37	20,687.03	20,687.03	99,356.41	99356.41	



	FY	BUDGET	ACTUAL	
	2011	78,053.00	81,875.63	ACTUAL
	2012	78,073.99	75,690.31	-7.6% ACTUAL
	2013	77,609.00	72,616.59	-4.1% ACTUAL
	2014	70,000.00	85,297.30	17.5% ACTUAL
	2015	70,000.00	90,789.91	6.4% ACTUAL
	2016	78,630.00	99,356.41	9.4% PROJ.
	2017	72,913.50	104,401.76	5.1% TREND
	2018	73,602.20	113,781.23	9.0% TREND
	2019	76,064.51	119,899.23	5.4% TREND
	2020	76,372.41	127,438.75	6.3% TREND
	2020	75,243.69	127,307.91	-0.1% TREND
	<u>AVERAGES</u>			
	ACTUAL	75,394.33	84,271.03	4.3%
	TREND	74,839.27	118,565.78	5.1%

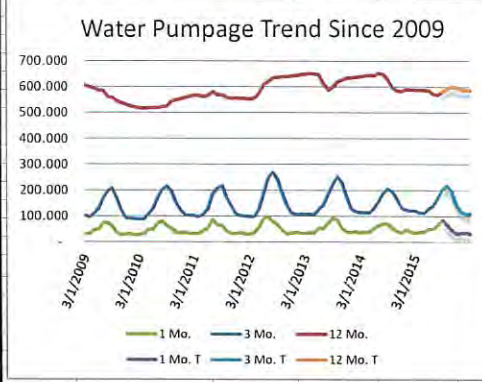
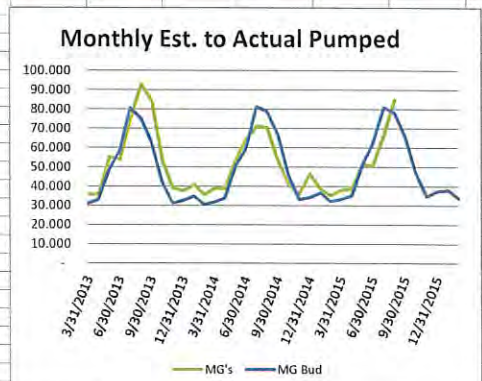
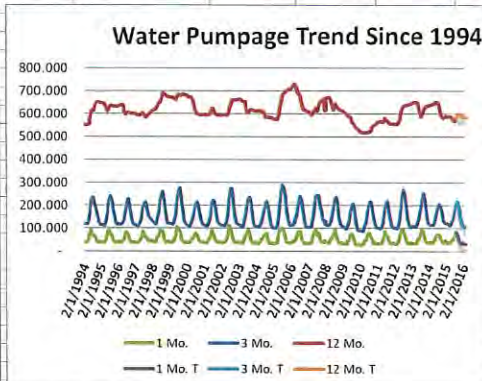


Key	GL Description	Date	Period Bud	Period Total	1moT	3-12	3moT	12 MO	12moT	p13	p1-12	% Chng
WAT241	WATER SALES - GLENCOE	3/31/2013	103428	108107.34		332,564		2,358,766				17.76%
WAT242	WATER SALES - GLENCOE	4/30/2013	99434	107292.77		332,767		2,362,964				
WAT243	WATER SALES - GLENCOE	5/31/2013	129171	135237.99		350,638		2,347,424				
WAT244	WATER SALES - GLENCOE	6/30/2013	153058	148226.26		390,757		2,298,307				
WAT245	WATER SALES - GLENCOE	7/31/2013	172159	168253.14		451,717		2,259,289				
WAT246	WATER SALES - GLENCOE	8/31/2013	380952	318716.52		635,196		2,057,272				
WAT247	WATER SALES - GLENCOE	9/30/2013	262439	249793.52		736,763		2,019,792				
WAT248	WATER SALES - GLENCOE	10/31/2013	184533	206196.38		774,706		2,025,592				
WAT249	WATER SALES - GLENCOE	11/30/2013	239449	257900.11		713,890		2,049,751				
WAT250	WATER SALES - GLENCOE	12/31/2013	121815	126082.3		590,179		2,050,263				
WAT251	WATER SALES - GLENCOE	1/31/2014	108502	103405.76		487,388		2,046,579				
WAT252	WATER SALES - GLENCOE	2/28/2014	118808	127446.6		356,935		2,056,659				
WAT253	WATER SALES - GLENCOE	3/31/2014	103951.33	107500.55		338,353		2,056,052				
WAT254	WATER SALES - GLENCOE	4/30/2014	99694.28	92554.91		327,502		2,041,314				
WAT255	WATER SALES - GLENCOE	5/31/2014	127092.13	141329.34		341,385		2,047,405				
WAT256	WATER SALES - GLENCOE	6/30/2014	151524.95	143892.22		377,776		2,043,071				
WAT257	WATER SALES - GLENCOE	7/31/2014	173009.39	162729.39		447,951		2,037,548				
WAT258	WATER SALES - GLENCOE	8/31/2014	379192.59	293062.51		599,684		2,011,894				
WAT259	WATER SALES - GLENCOE	9/30/2014	261206.72	208744.23		664,536		1,970,844				
WAT260	WATER SALES - GLENCOE	10/31/2014	187988.78	138134.3		639,941		1,902,782				
WAT261	WATER SALES - GLENCOE	11/30/2014	239726.17	166484.78		513,363		1,811,367				
WAT262	WATER SALES - GLENCOE	12/31/2014	121812.97	104270.51		408,890		1,789,555				
WAT263	WATER SALES - GLENCOE	1/31/2015	108212.64	99473.32		370,229		1,785,623				
WAT264	WATER SALES - GLENCOE	2/28/2015	120336.05	118331.49		322,075		1,776,508				
WAT265	WATER SALES - GLENCOE	3/31/2015	108769.08	101338.24		319,143		1,770,345				
WAT266	WATER SALES - GLENCOE	4/30/2015	102452.58	95544.53		315,214		1,773,335				
WAT267	WATER SALES - GLENCOE	5/31/2015	134730.54	137778.9		334,662		1,769,784				
WAT268	WATER SALES - GLENCOE	6/30/2015	156285.7	137097.66		370,421		1,762,990				
WAT269	WATER SALES - GLENCOE	7/31/2015	178168.74	148530.48		423,407		1,748,791				
WAT270	WATER SALES - GLENCOE	8/31/2015	379267.68	285549.85	285549.85	571,178	571177.99	1,741,278	1741278.3			
WAT271	WATER SALES - GLENCOE	9/30/2015	262471.51	262471.51	262471.51	696,552	696551.84	1,795,006	1795005.6			
WAT272	WATER SALES - GLENCOE	10/31/2015	186762.36	186762.36	186762.36	734,784	734783.72	1,843,634	1843633.6			
WAT273	WATER SALES - GLENCOE	11/30/2015	236454.97	236454.97	236454.97	685,689	685688.84	1,913,604	1913603.8			
WAT274	WATER SALES - GLENCOE	12/31/2015	123625.6	123625.6	123625.6	546,843	546842.93	1,932,959	1932958.9			
WAT275	WATER SALES - GLENCOE	1/31/2016	111031.79	111031.79	111031.79	471,112	471112.36	1,944,517	1944517.4			
WAT276	WATER SALES - GLENCOE	2/28/2016	124833.45	124833.45	124833.45	359,491	359490.84	1,951,019	1951019.3			



FY	BUDGET	ACTUAL	% CHNG	Rate
2011	1,878,400.00	2,096,526.72		3.265
2012	1,929,492.00	1,999,053.98	-4.6%	3.353
2013	1,958,434.00	2,355,188.53	17.8%	3.403
2014	2,073,748.00	2,056,658.69	-12.7%	3.403
2015	2,073,748.00	1,776,507.55	-13.6%	3.403
2016	2,104,854.00	1,951,019.34	9.8%	
2017	TREND	1,825,260.54	-6.4%	
2018	TREND	1,643,278.33	-10.0%	
2019	TREND	1,617,142.57	-1.6%	
2020	TREND	1,574,700.38	-2.6%	
2020	TREND	1,530,129.05	-2.8%	
ACTUAL AVERAGE		2,039,159.14	-3.3%	1.0%
TREND AVERAGE		1,638,102.17	-2.2%	

Key	GL Description*	Months	MG Bud	MG's Water Pumped	3 Mo.	3moT	12 Mo.	12moT	% OF PRIOR	AVG	% Chng
WATP229	WATER PUMPED	3/1/2012		30.965	98.470		552.265		99.47%	100.63%	-2.61%
WATP230	WATER PUMPED	4/1/2012		37.425	99.520		557.990		120.86%	106.14%	-0.69%
WATP231	WATER PUMPED	5/1/2012		58.845	127.235		574.170		157.23%	136.74%	1.22%
WATP232	WATER PUMPED	6/1/2012		89.610	185.880		609.530		152.28%	124.00%	4.77%
WATP233	WATER PUMPED	7/1/2012		98.393	246.848		620.638		109.80%	134.48%	9.19%
WATP234	WATER PUMPED	8/1/2012		80.690	268.693		634.948		82.01%	97.58%	11.65%
WATP235	WATER PUMPED	9/1/2012		65.165	244.248		636.588		80.76%	85.92%	14.06%
WATP236	WATER PUMPED	10/1/2012		45.275	191.130		639.543		69.48%	69.46%	15.05%
WATP237	WATER PUMPED	11/1/2012		32.075	142.515		639.543		70.84%	79.40%	15.14%
WATP238	WATER PUMPED	12/1/2012		36.260	113.610		642.208		113.05%	100.83%	15.55%
WATP239	WATER PUMPED	1/1/2013		38.135	106.470		643.968		105.17%	101.81%	16.18%
WATP240	WATER PUMPED	2/1/2013		34.420	108.815		647.258		90.26%	91.76%	17.20%
WATP241	WATER PUMPED	3/31/2013	30.996	35.645	108.200		651.938		103.56%	100.41%	
WATP242	WATER PUMPED	4/30/2013	33.286	35.710	105.775		650.223		100.18%	106.42%	
WATP243	WATER PUMPED	5/31/2013	48.569	55.285	126.640		646.663		154.82%	137.35%	
WATP244	WATER PUMPED	6/30/2013	58.387	53.838	144.833		610.891		97.38%	121.49%	
WATP245	WATER PUMPED	7/31/2013	80.792	75.270	184.393		587.768		139.81%	135.67%	
WATP246	WATER PUMPED	8/31/2013	75.202	92.850	221.958		599.928		123.36%	98.74%	
WATP247	WATER PUMPED	9/30/2013	62.638	84.235	252.355		618.998		90.72%	85.28%	
WATP248	WATER PUMPED	10/31/2013	41.917	53.141	230.226		626.864		63.09%	69.46%	
WATP249	WATER PUMPED	11/30/2013	31.158	39.060	176.436		633.849		73.50%	79.31%	
WATP250	WATER PUMPED	12/31/2013	32.714	37.680	129.881		635.269		96.47%	100.75%	
WATP251	WATER PUMPED	1/31/2014	34.897	40.915	117.655		638.049		108.59%	102.14%	
WATP252	WATER PUMPED	2/28/2014	30.531	35.505	114.100		639.134		86.78%	90.87%	
WATP253	WATER PUMPED	3/31/2014	31.868	39.025	115.445		642.514		109.91%	100.69%	
WATP254	WATER PUMPED	4/30/2014	33.928	38.670	113.200		645.474		99.09%	106.74%	
WATP255	WATER PUMPED	5/31/2014	50.277	52.670	130.365		642.859		136.20%	138.43%	
WATP256	WATER PUMPED	6/30/2014	59.235	64.090	155.430		653.111		121.68%	122.42%	
WATP257	WATER PUMPED	7/31/2014	81.294	71.066	187.826		648.907		110.88%	133.91%	
WATP258	WATER PUMPED	8/31/2014	78.855	70.470	205.626		626.527		99.16%	98.73%	
WATP259	WATER PUMPED	9/30/2014	67.357	53.695	195.231		595.987		76.20%	85.39%	
WATP260	WATER PUMPED	10/31/2014	45.633	41.420	165.585		584.266		77.14%	69.65%	
WATP261	WATER PUMPED	11/30/2014	33.239	36.040	131.155		581.246		87.01%	79.04%	
WATP262	WATER PUMPED	12/31/2014	34.279	46.420	123.880		589.986		128.80%	100.62%	
WATP263	WATER PUMPED	1/31/2015	36.687	38.590	121.050		587.661		83.13%	102.05%	
WATP264	WATER PUMPED	2/29/2015	32.187	35.239	120.249		587.395		91.32%	91.12%	
WATP265	WATER PUMPED	3/31/2015	33.416	38.103	111.932		586.473		108.13%	100.46%	
WATP266	WATER PUMPED	4/30/2015	35.161	38.935	112.277		586.738		102.18%	106.81%	
WATP267	WATER PUMPED	5/31/2015	51.462	51.295	128.333		585.363		131.75%	139.24%	
WATP268	WATER PUMPED	6/30/2015	62.133	50.785	141.015		572.058		99.01%	122.93%	
WATP269	WATER PUMPED	7/31/2015	80.955	66.550	168.630		567.542		131.04%	132.46%	
WATP270	WATER PUMPED	8/31/2015	78.032	84.975	84.975	202.310	582.047	582.047	127.69%	99.97%	
WATP271	WATER PUMPED	9/30/2015	65.968	65.968	65.968	217.493	594.320	594.320	77.63%	85.04%	
WATP272	WATER PUMPED	10/31/2015	47.005	47.005	47.005	197.948	599.905	599.905	71.25%	68.51%	
WATP273	WATER PUMPED	11/30/2015	34.716	34.716	34.716	147.689	598.581	598.581	73.86%	79.14%	
WATP274	WATER PUMPED	12/31/2015	37.592	37.592	37.592	119.313	589.753	589.753	108.28%	99.93%	
WATP275	WATER PUMPED	1/31/2016	38.013	38.013	38.013	110.321	589.176	589.176	101.12%	102.25%	
WATP276	WATER PUMPED	2/28/2016	33.790	33.790	33.790	109.395	587.727	587.727	88.89%	91.72%	



FY 2015 ESTIMATED PUMPED	584.839			
12 Month Rolling Consumption				
Fiscal Year	As of February	MG Chng	% Chng	%5YR
2008	670.617			
2009	609.782	(60.835)	-9.1%	
2010	520.376	(89.406)	-14.7%	
2011	563.156	42.780	8.2%	
2012	554.270	(8.886)	-1.6%	
2013	647.258	92.988	16.8%	
2014	639.134	(8.124)	-1.3%	
2015	587.395	(51.739)	-8.1%	98.2%
5 Yr Avg	598.243	2011 - 2015		
2010 Level	520.376			
% of 2010	115.0%			
2016	587.727			

Village of Glencoe
 Long Range Financial Forecast
 Miscellaneous Revenue Analysis

Vehicle Licenses

FY	BUDGET	ACTUAL	% CHNG		RATE*
2008	260,000	263,824		ACTUAL	50
2009	262,200	265,576	0.66%	ACTUAL	50
2010	265,000	259,049	-2.46%	ACTUAL	50
2011	258,400	254,264	-1.85%	ACTUAL	50
2012	260,000	272,138	7.03%	ACTUAL	50
2013	276,000	267,210	-1.81%	ACTUAL	50
2014	276,000	272,511	1.98%	ACTUAL	50
2015	276,000	254,773	-6.51%	ACTUAL	50
2016	276,000	240,000	-5.80%	PROJ	50
2017	276,000	252,622	5.26%	TREND	50
2018	276,000	250,333	-0.91%	TREND	50
2019	276,000	245,957	-1.75%	TREND	50
2020	276,000	238,617	-2.98%	TREND	50
2021	276,000	234,880	-1.57%	TREND	50
AVERAGE			-0.82%		

Commercial Garbage Fee

FY	BUDGET	ACTUAL	% CHNG		RATE
2008	72,404	49,752		ACTUAL	VARIES
2009	50,000	50,735	1.98%	ACTUAL	VARIES
2010	50,000	49,129	-3.17%	ACTUAL	VARIES
2011	50,000	49,275	0.30%	ACTUAL	VARIES
2012	51,360	50,622	2.73%	ACTUAL	VARIES
2013	52,130	54,747	8.15%	ACTUAL	VARIES
2014	53,673	66,362	21.22%	ACTUAL	VARIES
2015	66,711	65,002	-2.05%	PROJ	VARIES
2016	67,711	67,711	4.17%	TREND	VARIES
2017	68,226	70,283	3.80%	TREND	VARIES
2018	68,294	74,945	6.63%	TREND	VARIES
2019	68,294	79,272	5.77%	TREND	VARIES
2020	68,294	83,047	4.76%	TREND	VARIES
2021	69,660	85,977	3.53%	TREND	VARIES
AVERAGE			4.45%		

Optional Second Pick Up Fee

<u>FY</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>% CHNG</u>		<u>RATE</u>
2008	216,000	96,065		ACTUAL	75
2009	96,000	107,512	11.92%	ACTUAL	75
2010	112,320	99,717	-7.25%	ACTUAL	78
2011	103,000	93,434	-6.30%	ACTUAL	78
2012	97,584	88,139	-5.67%	ACTUAL	80
2013	99,048	81,387	-7.66%	ACTUAL	81.2
2014	92,664	76,045	-6.56%	ACTUAL	81.2
2015	76,358	71,978	-5.35%	ACTUAL	81.2
2016	70,076	70,076	-2.64%	PROJ	82.42
2017	69,375	61,411	-12.37%	TREND	83.05
2018	68,681	56,769	-7.56%	TREND	83.13
2019	67,995	51,960	-8.47%	TREND	83.13
2020	67,315	47,106	-9.34%	TREND	83.13
2021	66,642	42,376	-10.04%	TREND	84.79
AVERAGE			-5.95%		

BASE Garbage Collection Fee

<u>FY</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>% CHNG</u>		<u>RATE</u>
2008	144,000	183,534		ACTUAL	15
2009	-	29,688	-83.82%	ACTUAL	0
2010	28,000	15,943	-46.30%	ACTUAL	0
2011	577,000	515,937	3136.13%	ACTUAL	38.8
2012	592,694	581,250	12.66%	ACTUAL	40.09
2013	601,584	591,937	1.84%	ACTUAL	40.82
2014	469,391	463,271	-21.74%	ACTUAL	28.81
2015	613,391	555,696	19.95%	ACTUAL	40.82
2016	622,592	622,592	12.04%	PROJ	41.56
2017	627,324	781,063	25.45%	TREND	41.88
2018	627,951	820,450	5.04%	TREND	41.92
2019	627,951	794,116	-3.21%	TREND	41.92
2020	627,951	846,988	6.66%	TREND	41.92
2021	640,510	919,817	8.60%	TREND	42.76
AVERAGE			236.41%		

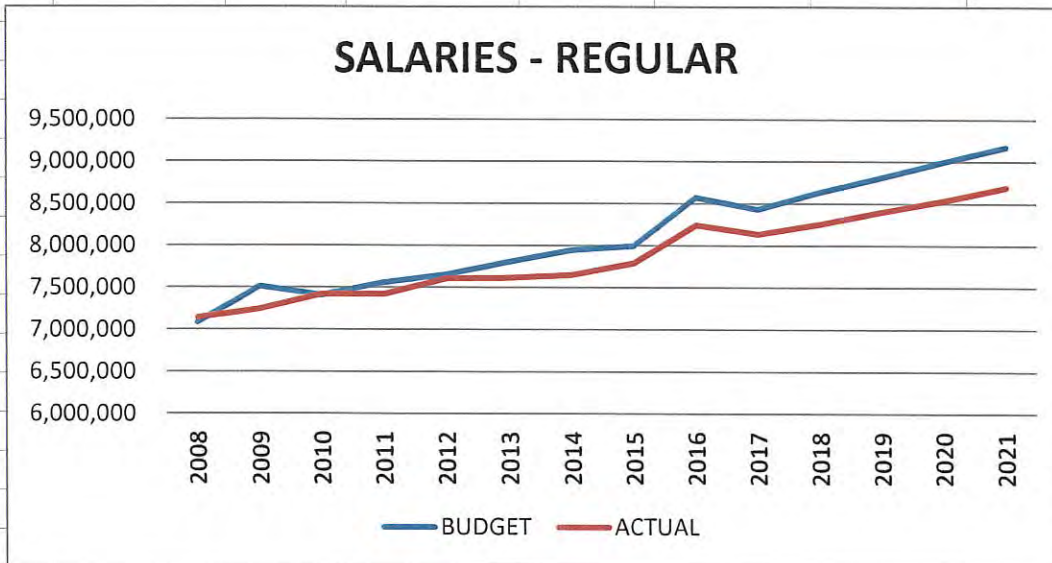
<u>Recycling Fees</u>					
<u>FY</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>% CHNG</u>		<u>RATE</u>
2008	184,496	163,145		ACTUAL	15.25
2009	183,000	173,591	6.40%	ACTUAL	15.25
2010	184,300	175,752	1.24%	ACTUAL	15.25
2011	176,700	177,125	0.78%	ACTUAL	15.25
2012	181,506	183,265	3.47%	ACTUAL	15.66
2013	184,229	188,815	3.03%	ACTUAL	VARIES
2014	189,682	189,275	0.24%	ACTUAL	VARIES
2015	189,682	189,682	0.22%	PROJ	VARIES
2016	53,673	196,662	3.68%	TREND	VARIES
2017	53,673	198,904	1.14%	TREND	VARIES
2018	53,673	202,406	1.76%	TREND	VARIES
2019	53,673	205,719	1.64%	TREND	VARIES
2020	53,673	208,323	1.27%	TREND	VARIES
AVERAGE			2.07%		

Village of Glencoe
 Long Range Financial Forecast
 Miscellaneous Revenue Analysis

Salaries - Regular

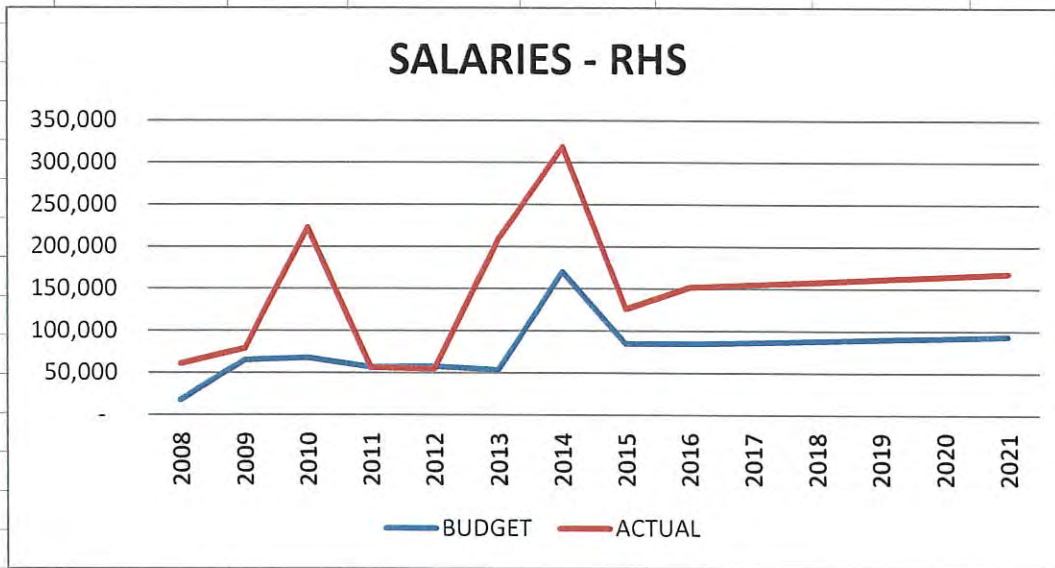
<u>FY</u>	<u>BUDGET</u>	<u>% CHNG</u>	<u>ACTUAL</u>	<u>% CHNG</u>	
2008	7,079,889		7,143,046		ACTUAL
2009	7,514,101	6.13%	7,246,010	1.44%	ACTUAL
2010	7,407,999	-1.41%	7,420,632	2.41%	ACTUAL
2011	7,558,478	2.03%	7,418,815	-0.02%	ACTUAL
2012	7,652,427	1.24%	7,606,841	2.53%	ACTUAL
2013	7,807,868	2.03%	7,616,396	0.13%	ACTUAL
2014	7,943,102	1.73%	7,649,499	0.43%	ACTUAL
2015	7,994,422	0.65%	7,792,678	1.87%	ACTUAL
2016	8,571,853	7.22%	8,244,854	5.80%	PROJ.
2017	8,430,158	-1.65%	8,136,273	-1.32%	TREND
2018	8,637,746	2.46%	8,257,015	1.48%	TREND
2019	8,813,085	2.03%	8,405,106	1.79%	TREND
2020	8,998,079	2.10%	8,536,982	1.57%	TREND
2021	9,174,700	1.96%	8,696,273	1.87%	TREND
AVERAGES					
ACTUAL	7,725,571	2.45%	7,570,975	1.82%	98.0%
TREND	8,810,753	1.38%	8,406,330	1.08%	95.4%

FY 2014 and FY 2015 include retro pay attributable to those fiscal years.



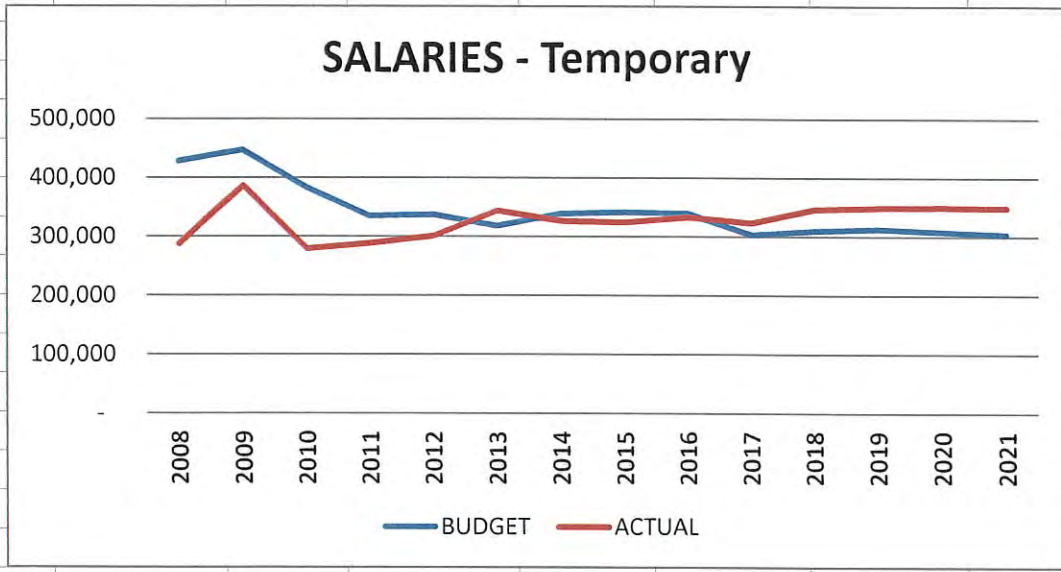
Salaries - RHS

<u>FY</u>	<u>BUDGET</u>	<u>% CHNG</u>	<u>ACTUAL</u>	<u>% CHNG</u>	
2008	17,560		60,877		ACTUAL
2009	65,000	270.16%	79,124	29.97%	ACTUAL
2010	67,833	4.36%	222,977	181.81%	ACTUAL
2011	56,587	-16.58%	56,343	-74.73%	ACTUAL
2012	57,430	1.49%	54,786	-2.76%	ACTUAL
2013	53,300	-7.19%	209,711	282.78%	ACTUAL
2014	170,011	218.97%	318,825	52.03%	ACTUAL
2015	84,670	-50.20%	126,199	-60.42%	ACTUAL
2016	84,670	0.00%	152,160	20.57%	PROJ.
2017	86,363	2.00%	155,203	2.00%	TREND
2018	88,091	2.00%	158,307	2.00%	TREND
2019	89,852	2.00%	161,473	2.00%	TREND
2020	91,650	2.00%	164,703	2.00%	TREND
2021	93,483	2.00%	167,997	2.00%	TREND
AVERAGES					
ACTUAL	73,007	52.63%	142,334	53.66%	195.0%
TREND	89,888	2.00%	161,537	2.00%	179.7%



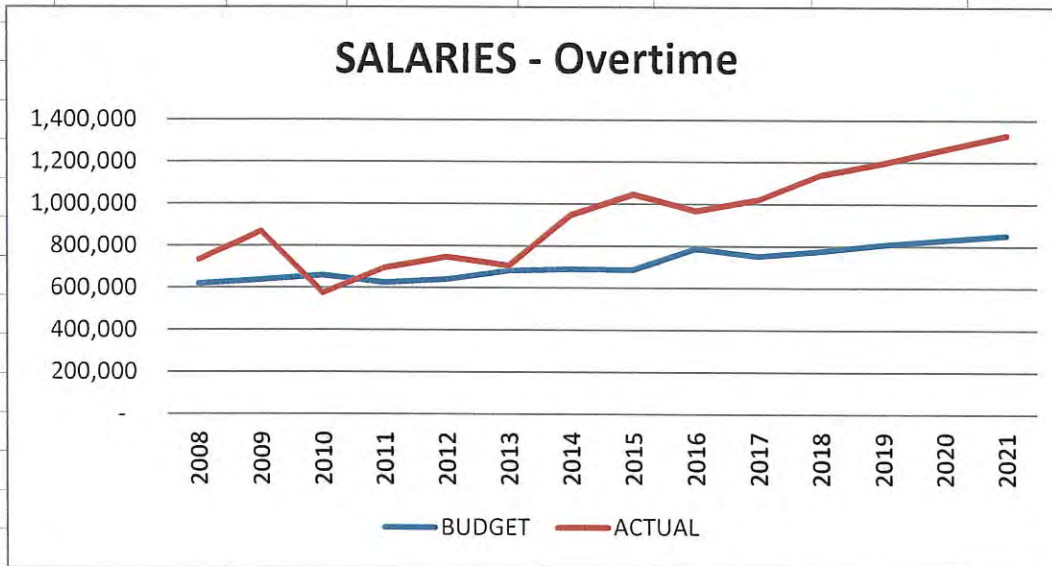
Salaries - Temporary

FY	BUDGET	% CHNG	ACTUAL	% CHNG	
2008	428,084		287,786		ACTUAL
2009	447,084	4.44%	386,866	34.43%	ACTUAL
2010	383,543	-14.21%	279,548	-27.74%	ACTUAL
2011	335,100	-12.63%	288,855	3.33%	ACTUAL
2012	337,630	0.75%	301,401	4.34%	ACTUAL
2013	318,100	-5.78%	344,337	14.25%	ACTUAL
2014	338,900	6.54%	327,106	-5.00%	ACTUAL
2015	341,900	0.89%	324,791	-0.71%	ACTUAL
2016	339,650	-0.66%	333,410	2.65%	PROJ
2017	303,361	-10.68%	323,810	-2.88%	TREND
2018	310,224	2.26%	346,776	7.09%	TREND
2019	313,224	0.97%	349,653	0.83%	TREND
2020	308,280	-1.58%	350,090	0.12%	TREND
2021	304,110	-1.35%	348,712	-0.39%	TREND
AVERAGES					
ACTUAL	363,332	-2.58%	319,344	3.19%	87.9%
TREND	307,840	-2.08%	343,808	0.95%	111.7%



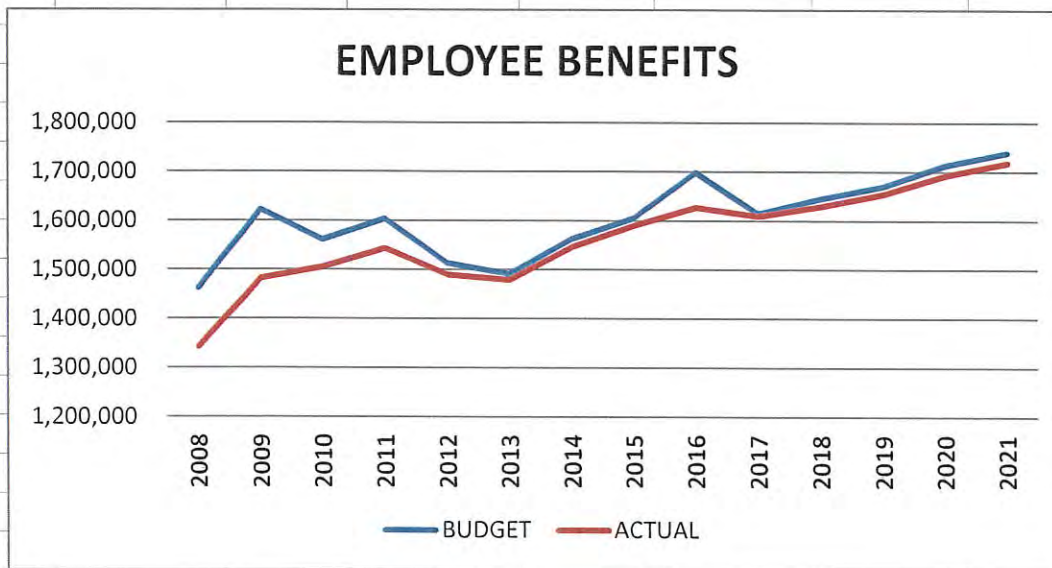
Salaries - Overtime

FY	BUDGET	% CHNG	ACTUAL	% CHNG	
2008	618,921		733,925		ACTUAL
2009	636,638	2.86%	869,489	18.47%	ACTUAL
2010	658,790	3.48%	575,783	-33.78%	ACTUAL
2011	625,138	-5.11%	695,438	20.78%	ACTUAL
2012	640,782	2.50%	746,940	7.41%	ACTUAL
2013	682,175	6.46%	706,247	-5.45%	ACTUAL
2014	689,135	1.02%	948,597	34.32%	ACTUAL
2015	685,635	-0.51%	1,045,864	10.25%	ACTUAL
2016	787,069	14.79%	968,544	-7.39%	PROJ
2017	751,775	-4.48%	1,021,179	5.43%	TREND
2018	775,888	3.21%	1,139,775	11.61%	TREND
2019	807,631	4.09%	1,196,522	4.98%	TREND
2020	830,683	2.85%	1,263,948	5.64%	TREND
2021	851,293	2.48%	1,329,794	5.21%	TREND
AVERAGES					
ACTUAL	669,365	3.19%	810,092	5.58%	121.0%
TREND	803,454	1.63%	1,190,244	6.57%	148.1%

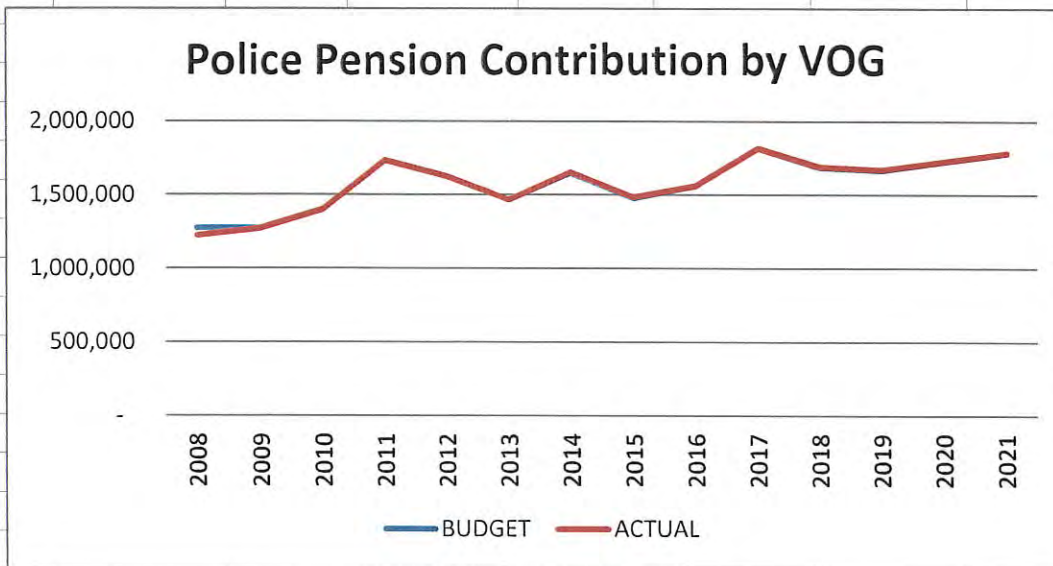


Employee Benefits					
<u>FY</u>	<u>BUDGET</u>	<u>% CHNG</u>	<u>ACTUAL</u>	<u>% CHNG</u>	
2008	1,461,610		1,342,523		ACTUAL
2009	1,622,890	11.03%	1,482,516	10.43%	ACTUAL
2010	1,561,284	-3.80%	1,505,314	1.54%	ACTUAL
2011	1,603,738	2.72%	1,543,417	2.53%	ACTUAL
2012	1,513,078	-5.65%	1,489,747	-3.48%	ACTUAL
2013	1,490,720	-1.48%	1,479,054	-0.72%	ACTUAL
2014	1,562,103	4.79%	1,545,822	4.51%	ACTUAL
2015	1,605,083	2.75%	1,589,757	2.84%	ACTUAL
2016	1,698,204	5.80%	1,627,151	2.35%	PROJ
2017	1,614,223	-4.95%	1,609,518	-1.08%	TREND
2018	1,644,820	1.90%	1,629,878	1.26%	TREND
2019	1,669,643	1.51%	1,654,952	1.54%	TREND
2020	1,713,088	2.60%	1,692,826	2.29%	TREND
2021	1,738,816	1.50%	1,718,519	1.52%	TREND
AVERAGES					
ACTUAL	1,568,746	2.02%	1,511,700	2.50%	96.4%
TREND	1,676,118	0.51%	1,661,138	1.11%	99.1%

*Cadillac Tax - Estimated by Corporate Benefit Consultants

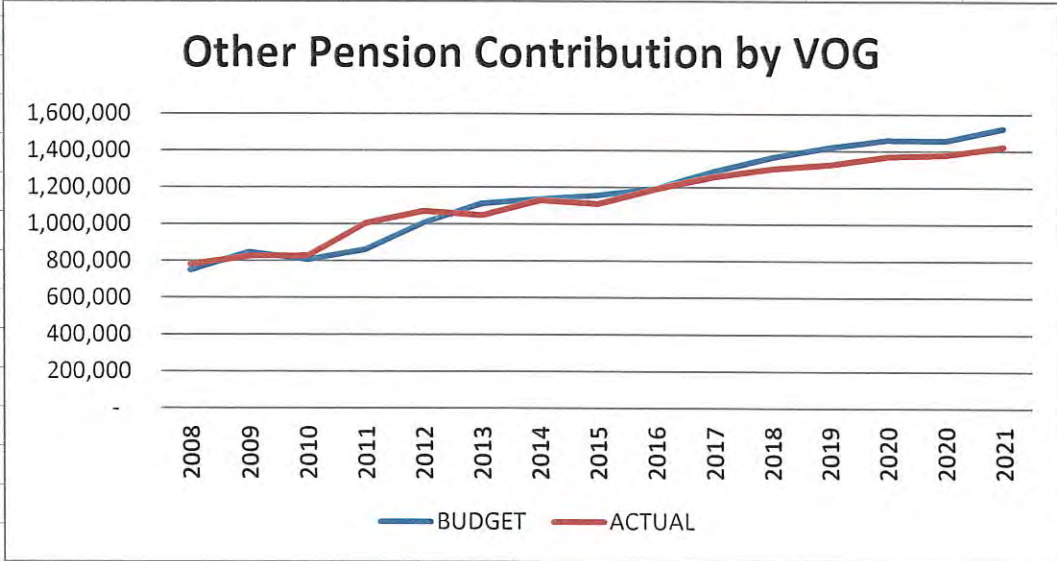


PENSION COST - Police Pension					
FY	BUDGET	% CHNG	ACTUAL	% CHNG	
2008	1,273,798		1,224,798		ACTUAL
2009	1,273,790	0.00%	1,273,790	4.00%	ACTUAL
2010	1,401,637	10.04%	1,401,637	10.04%	ACTUAL
2011	1,734,339	23.74%	1,734,339	23.74%	ACTUAL
2012	1,626,363	-6.23%	1,626,363	-6.23%	ACTUAL
2013	1,465,318	-9.90%	1,465,318	-9.90%	ACTUAL
2014	1,646,932	12.39%	1,652,932	12.80%	ACTUAL
2015	1,476,314	-10.36%	1,482,314	-10.32%	ACTUAL
2016	1,562,863	5.86%	1,562,863	5.43%	PROJ
2017	1,818,419	16.35%	1,818,419	16.35%	PROJ
2018	1,687,500	-7.20%	1,690,285	-7.05%	TREND
2019	1,667,671	-1.18%	1,670,564	-1.17%	TREND
2020	1,726,123	3.50%	1,728,878	3.49%	TREND
2021	1,782,381	3.26%	1,784,619	3.22%	TREND
AVERAGES					
ACTUAL	1,495,706	3.19%	1,491,595	3.70%	99.7%
TREND	1,736,419	2.95%	1,738,553	2.97%	100.1%



OTHER PENSION COST - IMRF, Social Security, Medicare and Firefighter's Pension

FY	BUDGET	% CHNG	ACTUAL	% CHNG	
2008	749,780		780,334		ACTUAL
2009	846,581	12.91%	826,326	5.89%	ACTUAL
2010	806,846	-4.69%	828,536	0.27%	ACTUAL
2011	860,985	6.71%	1,003,979	21.18%	ACTUAL
2012	1,007,089	16.97%	1,070,521	6.63%	ACTUAL
2013	1,111,990	10.42%	1,048,222	-2.08%	ACTUAL
2014	1,135,836	2.14%	1,130,614	7.86%	ACTUAL
2015	1,156,250	1.80%	1,111,340	-1.70%	ACTUAL
2016	1,194,161	3.28%	1,193,586	7.40%	PROJ
2017	1,288,692	7.92%	1,259,272	5.50%	TREND
2018	1,365,417	5.95%	1,304,046	3.56%	TREND
2019	1,418,944	3.92%	1,325,610	1.65%	TREND
2020	1,458,722	2.80%	1,369,667	3.32%	TREND
2020	1,456,447	-0.16%	1,378,999	0.68%	TREND
2021	1,522,182	4.51%	1,422,404	3.15%	TREND
AVERAGES					
ACTUAL	985,502	6.19%	999,273	5.68%	101.4%
TREND	1,418,401	4.16%	1,343,333	2.98%	94.7%



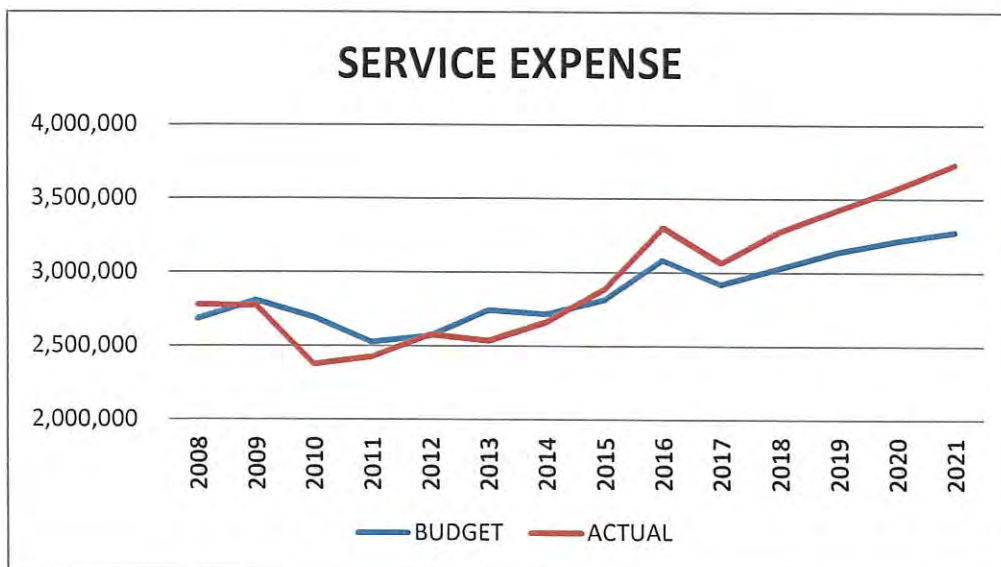
Village of Glencoe
 Long Range Financial Forecast
 Miscellaneous Revenue Analysis

Service Expense

<u>FY</u>	<u>BUDGET</u>	<u>% CHNG</u>	<u>ACTUAL</u>	<u>% CHNG</u>	
2008	2,682,606		2,778,972		ACTUAL
2009	2,807,983	4.67%	2,772,834	-0.22%	ACTUAL
2010	2,693,906	-4.06%	2,377,201	-14.27%	ACTUAL
2011	2,525,917	-6.24%	2,427,541	2.12%	ACTUAL
2012	2,570,138	1.75%	2,577,528	6.18%	ACTUAL
2013	2,742,085	6.69%	2,536,154	-1.61%	ACTUAL
2014	2,715,962	-0.95%	2,663,244	5.01%	ACTUAL
2015	2,814,653	3.63%	2,888,054	8.44%	ACTUAL
2016	3,083,106	9.54%	3,304,125	14.41%	PROJ
2017	2,919,487	-5.31%	3,065,069	-7.24%	TREND
2018	3,029,894	3.78%	3,279,329	6.99%	TREND
2019	3,142,816	3.73%	3,428,110	4.54%	TREND
2020	3,216,205	2.34%	3,572,603	4.21%	TREND
2021	3,275,984	1.86%	3,735,706	4.57%	TREND

AVERAGES

ACTUAL	2,737,373	0.79%	2,702,850	0.81%	98.7%
TREND	3,116,877	1.28%	3,416,163	2.61%	109.6%

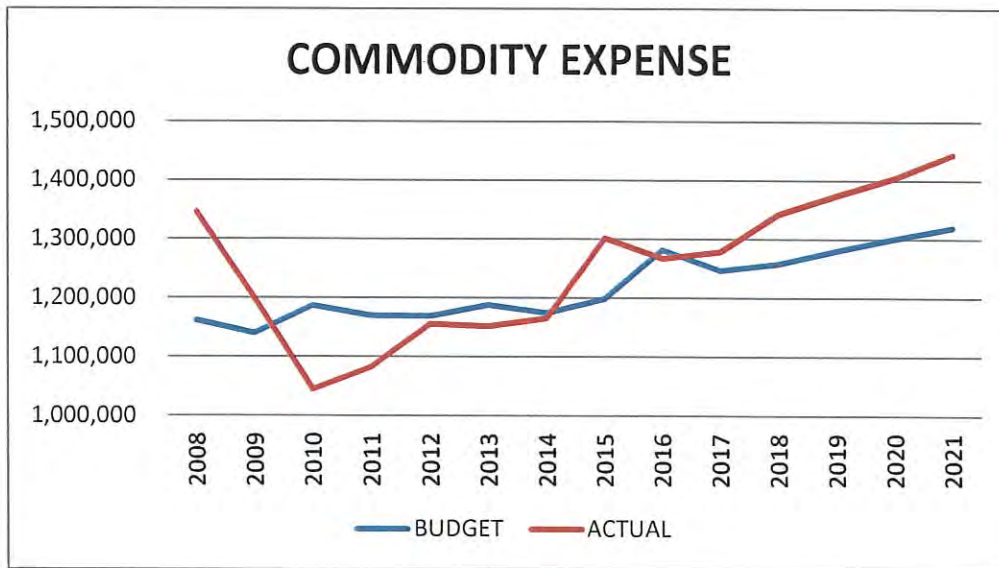


Commodity Expense

<u>FY</u>	<u>BUDGET</u>	<u>% CHNG</u>	<u>ACTUAL</u>	<u>% CHNG</u>	
2008	1,162,167		1,346,278		ACTUAL
2009	1,140,110	-1.90%	1,198,533	-10.97%	ACTUAL
2010	1,186,865	4.10%	1,044,728	-12.83%	ACTUAL
2011	1,170,364	-1.39%	1,082,679	3.63%	ACTUAL
2012	1,169,312	-0.09%	1,156,165	6.79%	ACTUAL
2013	1,188,035	1.60%	1,151,897	-0.37%	ACTUAL
2014	1,174,370	-1.15%	1,166,039	1.23%	ACTUAL
2015	1,198,334	2.04%	1,301,970	11.66%	ACTUAL
2016	1,281,832	6.97%	1,267,432	-2.65%	PROJ
2017	1,246,517	-2.76%	1,279,090	0.92%	TREND
2018	1,258,113	0.93%	1,342,814	4.98%	TREND
2019	1,280,804	1.80%	1,374,838	2.38%	TREND
2020	1,301,313	1.60%	1,404,490	2.16%	TREND
2021	1,319,869	1.43%	1,443,911	2.81%	TREND

AVERAGES

ACTUAL	1,185,710	1.27%	1,190,636	-0.44%	100.4%
TREND	1,281,323	0.60%	1,369,028	2.65%	106.8%



CIP SUMMARY MATERIALS

Exhibit I
Village of Glencoe
Long Range Financial Plan

Summary of Capital Plan by Program Type (All Fund Types)

<u>Program Type</u>	PRIOR		PROPOSED	
	Plan 2025	% of	Plan 2026	% of
	<u>Cost</u>	<u>Total</u>	<u>Cost</u>	<u>Total</u>
Building & Grounds	11,412,000	33.5%	11,315,766	32.7%
Equipment	3,136,200	9.2%	1,320,000	3.8%
Forestry	200,000	0.6%	35,000	0.1%
IT Systems	-	0.0%	1,610,000	4.7%
Parking	425,000	1.2%	425,000	1.2%
Sewer	7,300,000	21.4%	7,171,500	20.7%
Sidewalks	600,000	1.8%	1,135,515	3.3%
Streets	3,625,000	10.6%	2,516,100	7.3%
Vehicles	6,339,500	18.6%	6,784,150	19.6%
Water Main	1,000,000	2.9%	2,292,900	6.6%
Total - All Fund Types	34,037,700	100.0%	34,605,931	100.0%
<u>Program Category</u>				
Bldg. & Equip.	15,173,200	44.6%	14,705,766	42.5%
Vehicles	6,339,500	18.6%	6,784,150	19.6%
Infrastructure	12,525,000	36.8%	13,116,015	37.9%
Total - All Fund Types	34,037,700	100.0%	34,605,931	100.0%
Excluding Golf Clubhouse Project	<u>(8,000,000)</u>		<u>(8,000,000)</u>	
Remaining Inventory Total	26,037,700		26,605,931	

<u>Program Type</u>	<u>\$ Change from Prior Plan</u>
Building & Grounds	(96,234)
Equipment	(1,816,200)
Forestry	(165,000)
IT Systems	1,610,000
Parking	-
Sewer	(128,500)
Sidewalks	535,515
Streets	(1,108,900)
Vehicles	444,650
Water Main	1,292,900
Change from prior plan	568,231

Exhibit II
Village of Glencoe
Long Range Capital Inventory (from FY 2017 through FY 2026)

Summary of Capital Plan by Accounting Fund, Program Type and Year (All Funds)

All Funds	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Total
Program Type											
Building & Grounds	2,300,000	4,218,766	4,027,000	40,000	200,000	260,000	-	50,000	100,000	120,000	11,315,766
Equipment	420,000	270,000	105,000	100,000	20,000	200,000	135,000	45,000	-	25,000	1,320,000
Forestry	35,000	-	-	-	-	-	-	-	-	-	35,000
IT Systems	170,000	715,000	110,000	150,000	175,000	140,000	50,000	50,000	50,000	-	1,610,000
Parking	-	-	-	425,000	-	-	-	-	-	-	425,000
Sewer - Sanitary	375,000	103,000	106,100	109,300	112,600	115,900	119,400	123,000	126,700	130,500	1,421,500
Sewer - Storm	2,800,000	2,950,000	-	-	-	-	-	-	-	-	5,750,000
Sidewalks	120,000	100,000	103,000	106,090	109,200	112,500	115,875	119,350	122,900	126,600	1,135,515
Streets	500,000	891,700	-	-	-	-	537,300	-	-	587,100	2,516,100
Vehicles	214,000	1,246,200	582,100	555,000	919,200	378,300	910,500	423,750	678,600	876,500	6,784,150
Water Main	200,000	206,000	212,200	218,500	225,100	231,900	238,800	246,000	253,400	261,000	2,292,900
Total All Funds	7,134,000	10,700,666	5,245,400	1,703,890	1,761,100	1,438,600	2,106,875	1,057,100	1,331,600	2,126,700	34,605,931

All Funds	Average										
Program Category	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Total
Bldg. & Equip.	2,925,000	5,203,766	4,242,000	715,000	395,000	600,000	185,000	145,000	150,000	145,000	14,705,766
Vehicles	214,000	1,246,200	582,100	555,000	919,200	378,300	910,500	423,750	678,600	876,500	6,784,150
Infrastructure	3,995,000	4,250,700	421,300	433,890	446,900	460,300	1,011,375	488,350	503,000	1,105,200	13,116,015
Total	7,134,000	10,700,666	5,245,400	1,703,890	1,761,100	1,438,600	2,106,875	1,057,100	1,331,600	2,126,700	34,605,931

Prior Year Plan	11,992,500	5,955,000	1,504,000	1,628,800	1,499,000	1,946,500	1,075,000	1,518,000	805,000	N/A	
\$ Difference From Prior Plan	(4,858,500)	4,745,666	3,741,400	75,090	262,100	(507,900)	1,031,875	(460,900)	526,600		

Capital Plan 2026 Summary

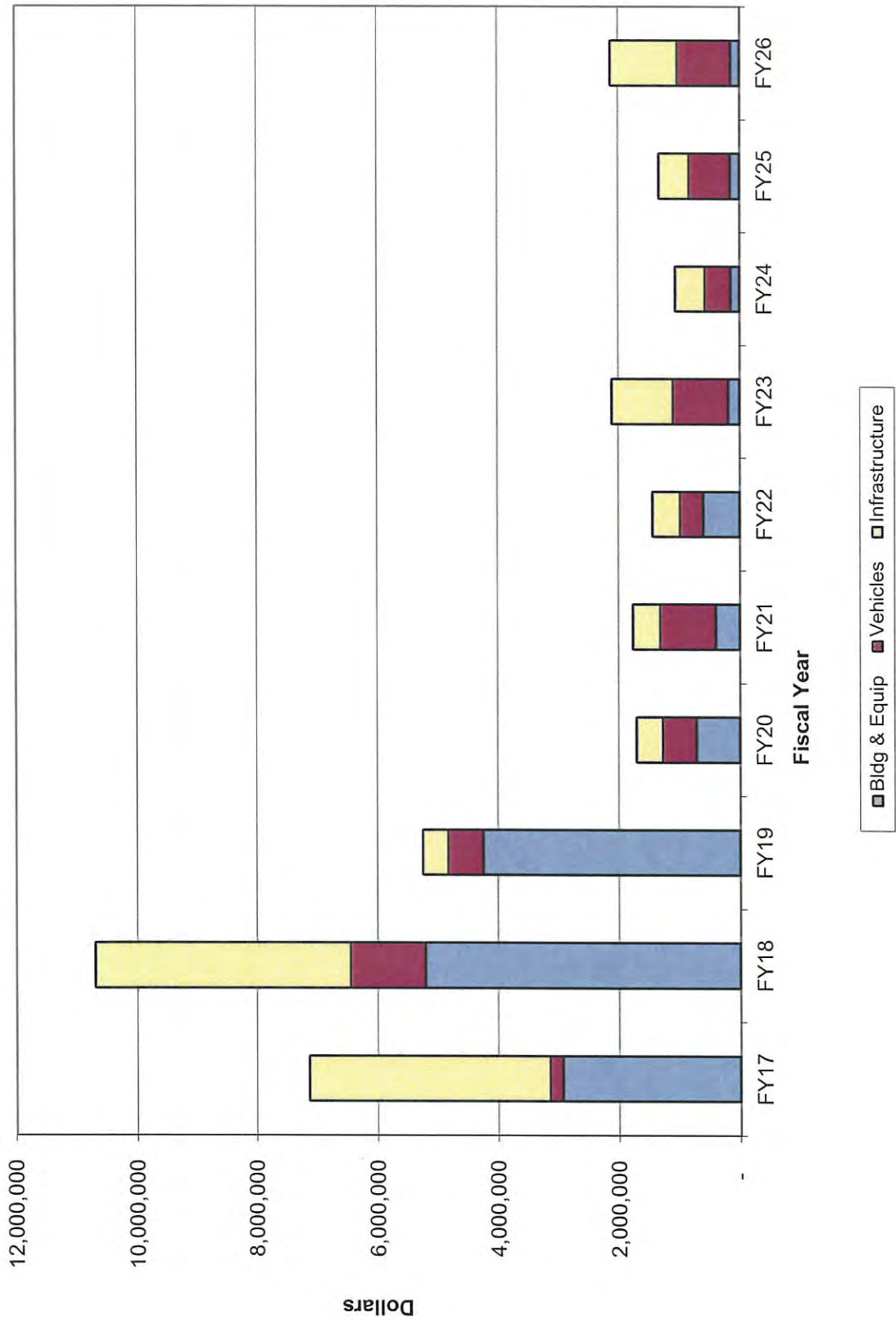


Exhibit IV

Village of Glencoe

Long Range Capital Inventory

Total Project Costs from Fiscal Year 2017 through Fiscal Year 2026

Code	Program Name	Prior Plan Inventory	Current Plan Inventory	\$ Change From Prior	Current	
					% of Total	Accum. %
01-009	Facility Improvements	11,512,000	11,485,766	(26,234)	33.2%	33.2%
10-001	Storm Sewer Upgrades	6,000,000	5,750,000	(250,000)	16.6%	49.8%
06-001	Street Resurfacing - Local Streets	2,425,000	2,516,100	91,100	7.3%	57.1%
08-001	Distribution Mains	1,000,000	2,292,900	1,292,900	6.6%	63.7%
07-013	Other Vehicles	1,330,500	1,723,200	392,700	5.0%	68.7%
11-001	Computer Systems	845,400	1,610,000	764,600	4.7%	73.3%
04-001	Sanitary Sewer Upgrades	1,300,000	1,421,500	121,500	4.1%	77.4%
07-008	Public Safety Vehicles	1,399,000	1,406,000	7,000	4.1%	81.5%
05-001	Residential Sidewalks	600,000	1,135,515	535,515	3.3%	84.8%
07-005	Dump Trucks	1,057,500	1,059,600	2,100	3.1%	87.8%
07-001	Refuse Packers	727,000	747,000	20,000	2.2%	90.0%
02-007	Sewer Equipment	731,000	628,000	(103,000)	1.8%	91.8%
03-003	Temple Court Parking	425,000	425,000	-	1.2%	93.0%
07-003	Ambulance	325,000	375,000	50,000	1.1%	94.1%
02-008	Radio Replacement	320,800	336,000	15,200	1.0%	95.1%
07-009	Sidewalk Tractors	216,000	241,000	25,000	0.7%	95.8%
07-007	Aerial Tower Truck	238,000	238,000	-	0.7%	96.5%
07-004	Street Sweeper	175,000	215,000	40,000	0.6%	97.1%
02-012	Parking Program	175,000	175,000	-	0.5%	97.6%
02-015	Water Plant Equipment	165,000	165,000	-	0.5%	98.1%
01-010	Contaminant Early Detection System	160,000	160,000	-	0.5%	98.6%
02-009	Leaf Program Equipment	113,500	151,350	37,850	0.4%	99.0%
02-001	911 System Equipment	625,000	97,000	(528,000)	0.3%	99.3%
02-005	Squad Car Video Cameras	80,000	70,000	(10,000)	0.2%	99.5%
02-006	Lap Top Computers - PS	180,000	65,000	(115,000)	0.2%	99.7%
01-011	Life Safety/Security Upgrade	70,000	42,000	(28,000)	0.1%	99.8%
02-013	Fire Program	40,000	40,000	-	0.1%	99.9%
09-002	Tree Replacement	200,000	35,000	(165,000)	0.1%	100.0%
07-012	Pothole Patch Truck	130,000	-	(130,000)	0.0%	100.0%
06-005	Green Bay Road	1,200,000	-	(1,200,000)	0.0%	100.0%
02-018	Communications Equipment	20,000	-	(20,000)	0.0%	100.0%
02-011	Furniture Upgrade	177,000	-	(177,000)	0.0%	100.0%
02-003	Computer Equipment	45,000	-	(45,000)	0.0%	100.0%
01-012	Ravine Bluffs Restoration	30,000	-	(30,000)	0.0%	100.0%
	Total Programs	34,037,700	34,605,931	568,231		
	% Variance from Prior Plan			1.7%		
	Less Golf Clubhouse Project	(8,000,000)	(8,000,000)			
	Remaining Inventory	26,037,700	26,605,931			

Exhibit IV-A

Village of Glencoe
Long Range Capital Inventory
Approved 2015A & 2016 Bond Program

<u>Program Name</u>	<u>Current Plan Inventory</u>	<u>% of Total</u>	<u>Accum. %</u>
Storm Sewer Upgrades	6,000,000	60.0%	60.0%
Facility Improvements - HVAC	2,500,000	25.0%	85.0%
Sanitary Sewer Upgrades	500,000	5.0%	90.0%
Street Resurfacing - Local	900,000	9.0%	99.0%
Residential Sidewalks	100,000	1.0%	100.0%
Equipment	-	0.0%	100.0%
 Total Programs	 10,000,000		

\$5,000,000 - Issued July 30, 2015.

\$5,000,000 - To be issued early 2016.

Exhibit V

Village of Glencoe
 Long Range Capital Inventory
Fiscal Year 2017 through Fiscal Year 2026

Allocation of Cost to Anticipated Funding Source

<u>Anticipated Funding Source</u>	<u>Prior Year</u>	<u>Current Plan</u>	<u>% of Total</u>
Bond Proceeds	18,395,000	17,950,000	51.9%
E911 Revenue	1,242,800	518,000	1.5%
Garbage Fund Revenue	1,060,500	1,378,350	4.0%
General Fund Revenue	7,897,400	9,027,581	26.1%
Federal Funds	840,000	-	0.0%
Motor Fuel Tax Revenue	2,210,000	2,041,100	5.9%
Water Services Revenue	2,392,000	3,690,900	10.7%
TOTAL	34,037,700	34,605,931	100.0%

Potential Bond Series

2015A - General Obligation Bonds	4,300,000
2016 - General Obligation Bonds	5,000,000
2017 - General Obligation Bonds	4,000,000
2017B - Limited Tax Bonds	650,000
2018 - Alternate Revenue Bonds	<u>4,000,000</u>
TOTAL	17,950,000

Exhibit VI
Village of Glencoe
Long Range Financial Plan
Plan 2026 Base Year Cost-To-Replace-New (CRN) Factors
Inventory CRN Value

<u>Program Type</u>	<u>Inventory</u>	<u>Units</u>	<u>Average Unit Cost</u>	<u>15% Design Engineering</u>	<u>Total (1)</u>	<u>Life</u>
Sanitary Sewer	210,000	LF	80.00	-	16,800,000	50
Sidewalks	1,800,000	SF	6.00	-	10,800,000	50
Streets	5,000,000	SF	2.00	1,500,000	11,500,000	15
Water Main	270,000	LF	100.00	4,050,000	31,050,000	50
Storm Sewer	200,000	LF	80.00		16,000,000	30
Total					86,150,000	

Notes

(1) Includes design engineering, if listed.

Annualized Cost to Replace over Life of Asset

<u>Program Type</u>	<u>Qty. / Yr</u>	<u>Units</u>	<u>Unit Cost</u>	<u>15% Design Engineering</u>	<u>Annual Total</u>
Sanitary Sewer	4,200	LF	80.00	-	336,000
Sidewalks	36,000	SF	6.00	-	216,000
Streets	333,333	SF	2.00	100,000.00	766,667
Water Main	5,400	LF	100.00	81,000.00	621,000
Storm Sewer	6,666.67	LF	80.00		533,333
Total					2,473,000

Exhibit VII
Village of Glencoe
Long Range Financial Plan
Existing and Estimated Debt Schedule

Levied In Dec. Of..	For FY	SERIES 2005	SERIES 2009	SERIES 2012	SERIES 2015A	LEVY TOTAL	ESTIMATED			
							SERIES 2016	SERIES 2017	SERIES 2017B	SERIES 2018
2012	2014	225,475	1,127,108	178,319	-	1,530,902	-	TO BE COMPLETED		
2013	2015	223,813	1,142,508	185,000	-	1,551,320	-			
2014	2016	221,988	1,157,208	185,000	-	1,564,195	-			
2015	2017	-	1,174,895	185,000	218,213	1,578,108	-			
2016	2018	-	1,195,370	185,000	158,700	1,539,070	580,000			
2017	2019	-	1,216,995	185,000	158,700	1,560,695	579,350			
2018	2020	-	-	1,045,000	158,700	1,203,700	581,150			
2019	2021	-	-	1,047,800	158,700	1,206,500	582,500			
2020	2022	-	-	1,050,200	158,700	1,208,900	583,400			
2021	2023	-	-	1,052,200	158,700	1,210,900	583,850			
2022	2024	-	-	1,058,800	158,700	1,217,500	578,850			
2023	2025	-	-	1,063,719	158,700	1,222,419	583,550			
2024	2026	-	-	1,068,106	158,700	1,226,806	582,650			
2025	2027	-	-	1,075,719	158,700	1,234,419	581,300			
2026	2028	-	-	1,081,375	583,700	1,665,075	154,500			
2027	2029	-	-	-	740,950	740,950	-			
2028	2030	-	-	-	743,100	743,100	-			
2029	2031	-	-	-	744,650	744,650	-			
2030	2032	-	-	-	745,600	745,600	-			
2031	2033	-	-	-	740,950	740,950	-			
2032	2034	-	-	-	739,175	739,175	-			
2033	2035	-	-	-	740,025	740,025	-			
TOTAL		671,275	7,014,083	10,646,238	7,583,363	20,720,508	5,971,100			
Original Issue Type Purpose		1,850,000 Ltd. Tax Storm	7,400,000 G.O. Bonds Storm Sanitary Street Sidewalk	8,550,000 G.O. Bonds Storm Sanitary Street Sidewalk	5,000,000 G.O. Bonds Storm Sanitary Street Sidewalk		5,000,000 G.O. Bonds Storm Sanitary Street Sidewalk	4,000,000 G.O. Bonds Golf Clbhs	650,000 Ltd. Tax IT Sys.	4,000,000 Alt. Rev. Golf Clbhs



OFFICIAL PAY PLAN

**VILLAGE OF GLENCOE
OFFICE OF THE VILLAGE MANAGER
March 1, 2016**

OFFICIAL PAY PLAN

1.0 Purpose:

1.1 To disseminate the Official Pay Plan as approved by the Village Board of Trustees.

2.0 Scope:

2.1 The Official Pay Plan establishes the authority and official guidelines by which the Village Manager may appoint, promote, evaluate and compensate all Village employees.

3.0 Policy:

3.1 The Village Manager, as the Chief Administrative Officer of the Village, shall be responsible to the Village Board of Trustees for the administration and interpretation of the Official Pay Plan.

4.0 Distribution:

4.1 To all department heads and to be made available for review by all employees.

Procedures and Implementation Data

THE OFFICIAL PAY PLAN

The salary ranges, position titles, and position classifications as presented herein, shall constitute the Official Pay Plan for all employees of the Village of Glencoe except for the Village Manager and positions included in collective bargaining units. The Village Manager operates under a separate contract approved by the Village Board of Trustees. Collective bargaining agreements are negotiated with collective bargaining units and set forth salary ranges for bargaining unit positions, approved by the Village Board of Trustees at the conclusion of the collective bargaining process. The Official Plan grants certain authority to the Village Manager, but does not obligate the Manager to act with regards to compensation of employees.

ADMINISTRATOR OF THE PAY PLAN

The Village Manager, as Chief Administrative Officer of the Village, shall be responsible to the Village Board of Trustees for the administration and interpretation of the Official Pay Plan and shall set salaries for all employees within the limits of the salary ranges established herein. The Village Manager shall apprise the Village Board of Trustees annually regarding the appropriateness of municipal salary levels, taking into consideration cost of living, area employment conditions, level of employee performance and other appropriate factors. All salary adjustments shall be authorized by the Village Manager following the consideration of recommendations of Department Heads who shall certify as to each employees' eligibility and qualifications for such salary adjustment. The Village Manager is further authorized to establish and administer an employee evaluation and development program to be used to determine employee job effectiveness, performance, and individual employee development. Such a program serves as an important factor in consideration of employee salary adjustments.

Salary Administration Procedure

SALARY RANGE

The Official Pay Plan establishes a salary range which recognizes that individual ability and exhibited job performance are the basic considerations in salary administration. The Plan also recognizes that it is desirable to provide the opportunity for employees to attain, within a reasonable period following employment, a salary level appropriate to their position and skills exhibited, based on their performance.

ORIGINAL APPOINTMENT AND PROBATIONARY PERIOD

Employees shall normally be appointed at the minimum level of the range authorized for the position. However, employees may be hired at a level higher than the minimum with the expressed approval of the Village Manager who shall have authority to establish initial employment compensation at any salary level within the range authorized for the position. Employees appointed at the initial increment for their position salary range shall be eligible for a salary increase upon satisfactory completion of a probationary period and recommendation for salary adjustment by the Department Head. Probationary periods shall normally cover the initial six (6) months of employment; however, such period may be extended not to exceed one (1) year if, in the opinion of the Department Head and Village Manager, an extended period is necessary to fully evaluate the employee for regular appointment. Appointment as regular employee bestows no additional rights to the employee. All employees are considered "at will" employees. No employee shall be considered for regular employee appointment nor salary increase if the employee is determined to not satisfactorily perform duties of the position to which the employee is assigned.

The Village Manager may authorize larger increases if the performance and skills exhibited during the probationary period warrant additional compensation.

PLAN ADMINISTRATION

Following completion of the probationary period employees shall be evaluated annually on or before March 1 for a salary adjustment based upon demonstrated, satisfactory job performance. The incremental salary increase shall generally follow the guidelines established by the Village Manager and approved by the Village Board.

The Village Manager shall, within established salary levels, have full discretion and authority to periodically adjust

salaries of those persons in the Official Pay Plan. Employees' performance will be reviewed at least annually. Increases shall not extend salary levels beyond the maximum per annum rates established for the positions and approved by the Village Board of Trustees.

Salary increases shall be based upon demonstrated performance in the following competency areas:

1. Personnel management
2. Budget and resource management
3. Teamwork
4. Innovation, efficiency and effectiveness
5. Communication
6. Work plan accomplishments
7. Technical skills and abilities
8. Professional development and growth

PAY PLAN ADJUSTMENTS

Periodically, based upon economic conditions and other factors, the pay plan may be adjusted by the Village Board of Trustees upon the recommendation of the Village Manager. At the time of such periodic adjustment all regular, full time employees will be eligible for salary increase consideration at the newly assigned salary rate, or any portion thereof dependent upon their evaluation, unless a department head, upon a formal evaluation of any employee and following consultation with said employee determines an increase is not in order due to the employee's failure to perform assigned duties in a satisfactory manner. Such adjustment, when withheld, may be granted by the Village Manager at any later time when said employee's performance has improved to a satisfactory extent.

The pay plan shall be reviewed each year based upon the following considerations:

1. The relationship between positions of similar responsibilities and authorities and of preserving management and supervisory relationships.
2. The Village's competitive position in terms of retaining existing personnel and recruiting new personnel.
3. The Village's financial ability to adequately compensate authorized personnel.

PROMOTIONS

When an employee is transferred or promoted from one position or salary range to another position or salary range, the employee's salary may be adjusted by the Village Manager. Such salary will be at an increment commensurate with the employee's knowledge, skills and abilities to perform the new duties. In the case of promotions, the Village Manager may authorize a salary increase within the new salary range which reflects the increased duties and responsibilities assigned the employee.

RECLASSIFICATION

An employee's position may be re-established by the Village Manager to a salary range to properly reflect assigned duties and responsibilities. The Village Manager shall have the authority (consistent with applicable law) to reassign and place an employee at a salary range commensurate with the position.

ADDITIONAL DUTY PAY

The Village Manager shall have the authority to assign additional duty responsibilities, on a temporary or permanent basis, to regular employees which will be special or collateral assignments in addition to the employee's regular position. Employees assigned an additional duty position shall be eligible, upon authorization by the Village Manager, for salary adjustments not to exceed \$1,000 per month. The salary adjustments shall be in effect only so long as authorized by the Village Manager.

The standards for awarding additional duty pay shall be as follows:

1. The additional duties must represent skills not normally associated with the position classification as determined by the Village Manager.
2. The individual must be performing duties not normally assigned to the position and the additional

duties must represent forty percent (40%) of the individual's time or represent significant off-duty preparation time.

3. The individual must act as a working leader for a crew of three (3) or more employees for sixty percent (60%) of the individual's time. This must include:
 - assigning personnel;
 - directing personnel;
 - being held responsible for crew
 - performance by the Department Head; and
 - being assigned as acting Department Head periodically.

4. The additional duties must represent assigned managerial responsibilities either as an "acting" position or as an "assistant to" position.

ADDITIONAL MERIT PAY

The Village Manager shall have the authority to establish an additional Merit Pay policy for review and approval by the Village Board of Trustees if deemed necessary or desirable.

TEMPORARY EMPLOYEES

Certain job functions are required to be performed only on a temporary or seasonal basis. Such positions are unclassified in the Official Pay Plan and are authorized to be filled and paid, as approved by the Village Manager.

FY 2017 Classification Schedule and Salary Ranges

Positions listed alphabetically by grade.

Grade	FLSA Status	Position	FY 2017 Min	FY 2017 Max
Grade 10			\$118,388	\$165,743
	Exempt	Finance Director		
	Exempt	Public Safety Director		
	Exempt	Public Works Director		
Grade 9			\$98,656	\$138,119
	Exempt	Assistant Village Manager		
	Exempt	Public Safety Deputy Chief		
Grade 8			\$94,570	\$132,397
	Non-Exempt	Lieutenant		
	Exempt	Public Works General Superintendent		
	Exempt	Water Treatment Plant Superintendent		
Grade 7			\$85,972	\$120,361
	Exempt	Building & Zoning Administrator		
	Exempt	IT Coordinator		
	Exempt	Planning & Development Administrator		
	Non-Exempt	Public Works Supervisor		
	Exempt	Village Engineer		
Grade 6			\$78,156	\$109,419
Grade 5			\$65,655	\$88,635
	Exempt	Assistant to the Finance Director		
	Exempt	Accountant		
Grade 4			\$59,687	\$80,577
	Non-Exempt	Communications Operator		
	Exempt	Management Analyst		
	Exempt	Management Analyst/Deputy Village Clerk		
Grade 3			\$54,261	\$73,253
	Non-Exempt	Administrative Assistant		
	Exempt	Billing Services Coordinator		
	Non-Exempt	Community Service Officer		
Grade 2			\$49,328	\$66,593
	Non-Exempt	Office Coordinator		
	Non-Exempt	Records Clerk		
Grade 1			\$44,844	\$60,540
	Non-Exempt	Receptionist/Cashier		



HISTORY OF AUTHORIZED FULL TIME POSITIONS

	ADOPTED BUDGET FY 2007	ADOPTED BUDGET FY 2008	ADOPTED BUDGET FY 2009	ADOPTED BUDGET FY2010	ADOPTED BUDGET FY2011	ADOPTED BUDGET FY2012	ADOPTED BUDGET FY2013	ADOPTED BUDGET FY2014	ADOPTED BUDGET FY2015	ADOPTED BUDGET FY2016	ADOPTED BUDGET FY2017
<u>OFFICE OF THE VILLAGE MANAGER</u>											
VILLAGE MANAGER	1	1	1	1	1	1	1	1	1	1	1
ASSISTANT VILLAGE MANAGER	0	1	1	1	1	1	1	1	1	1	1
ASSISTANT TO THE MANAGER	1	0	0	0	0	0	0	0	0	0	0
EXECUTIVE ASSISTANT	1	1	1	1	1	0	1	1	1	1	0
EXECUTIVE SECRETARY	0	0	0	0	0	1	0	0	0	0	0
MANAGEMENT ANALYST	0	0	0	0	0	0	0	0	0	1	2
INFORMATION TECH. COORDINATOR	0	0	1	1	1	1	1	1	1	1	1
TOTAL	3	3	4	4	4	4	4	4	4	5	5
<u>DEPARTMENT OF FINANCE</u>											
DIRECTOR OF FINANCE	1	1	1	1	1	1	1	1	1	1	1
ASSISTANT TO THE DIRECTOR	1	1	1	1	1	1	1	1	1	1	1
ACCOUNTANT	1	1	1	1	1	1	1	1	1	1	1
PAYROLL/BENEFIT COORDINATOR	1	1	1	1	1	1	1	1	1	1	1
FINANCIAL BILLING SERVICES COORDINATOR	1	1	1	1	1	1	1	1	1	1	1
TOTAL	5	5	5	5	5	5	5	5	5	5	5
<u>DEPARTMENT OF PUBLIC SAFETY</u>											
DIRECTOR OF PUBLIC SAFETY	1	1	1	1	1	1	1	1	1	1	1
DEPUTY CHIEF	2	2	2	2	1	1	1	1	1	2	2
LIEUTENANT	6	6	6	6	7	7	7	7	7	7	7
OFFICER	27	27	27	27	26	24	24	24	24	26	26
COMMUNICATIONS OPERATOR	5	5	5	5	5	5	5	5	5	5	5
COMMUNITY SERVICE OFFICER	2	2	2	2	2	2	2	2	2	2	2
ADMINISTRATIVE SECRETARY	1	1	1	1	1	1	1	1	0	0	0
ADMINISTRATIVE ASSISTANT	0	0	0	0	0	0	0	0	1	1	1
RECORDS CLERK	1	1	1	1	1	1	1	1	1	1	1
TOTAL	45	45	45	45	44	42	42	42	42	45	45
<u>DEPARTMENT OF PUBLIC WORKS</u>											
DIRECTOR OF PUBLIC WORKS	1	1	1	1	1	1	1	1	1	1	1
VILLAGE ENGINEER	1	1	1	1	1	1	1	1	1	1	1
BUILDING AND ZONING ADMINISTRATOR	0	0	0	1	1	1	1	1	1	1	1
DEPUTY DIRECTOR PUBLIC WORKS/ COMMUNITY DEVELOPMENT	1	1	1	0	0	0	0	0	0	0	0
WATER PLANT SUPERINTENDENT	1	1	1	1	1	1	1	1	1	1	1
GENERAL SUPERINTENDENT	1	1	1	1	1	1	1	1	1	1	1
ASSISTANT TO THE DIRECTOR	0	0	0	0	0	0	0	1	1	1	0
MANAGEMENT ANALYST	0	0	0	0	0	0	0	0	0	0	1
COMMUNITY DEVELOPMENT ANALYST	1	1	1	1	1	1	1	0	0	0	0
PLANNING AND DEVELOPMENT ADMINSTRF	0	0	0	0	0	0	0	1	1	1	1
BUILDING INSPECTOR/REVIEWER	1	1	1	1	1	1	1	0	0	0	0
PUBLIC WORKS SUPERVISOR	4	4	4	4	4	4	4	4	4	4	4
ADMINISTRATIVE SECRETARY	1	1	1	1	1	1	1	1	0	0	0
ADMINISTRATIVE ASSISTANT	0	0	0	0	0	0	0	0	1	1	1
OFFICE COORDINATOR	1	1	1	1	1	1	1	1	1	1	1
RECEPTIONIST/CASHIER	1	1	1	1	1	1	1	1	1	1	1
MECHANIC	4	4	4	4	4	4	4	4	4	4	4
MEO	23	20	21	21	21	21	21	21	21	21	21
WATER PLANT OPERATOR	4	4	4	4	4	4	4	4	4	4	4
BUILDING CUSTODIAN	1	1	0	0	0	0	0	0	0	0	0
TOTAL	46	43	43	43	43	43	43	43	43	43	43
TOTAL FULL TIME EQUIVALENT	99	96	97	97	96	94	94	94	94	98	98



FINANCIAL POLICIES



FISCAL YEAR 2017

MAJOR FINANCIAL POLICIES

Fund Balance Policy – UPDATED 11/2015

It is the policy of the Village to maintain an undesignated unreserved fund balance in the General Fund **which is the greater of either of 15% of current operating expenditures or two (2) months operating expenditures**, excluding capital, but no lower than **\$2,000,000**. The minimum targets for the Water Fund and Garbage Fund is also the greater of 10% of current operating expenditures **or two (2) months operating expenditures** with no absolute dollar minimum.

The fund balance of the Water Fund will be measured using unrestricted net assets as stated in the annual audit. **The Village will maintain fund balance as the percentage that the unrestricted net asset balance represents of the total operating expenditures of the Water Fund, including depreciation.**

The Village will maintain a balance in the Garbage Fund of 10% of operating expenditures, excluding capital, but no lower than \$75,000.

The Village will maintain a minimum balance in the Debt Service Fund of 25% of the required December principal and interest payments or a minimum of \$25,000.

Policy History

- During Fiscal Year 2013, the General Fund minimum balance was increased from \$1,000,000 to \$1,400,000.
- Fiscal Year 2015 unassigned fund balance in the General Fund was \$3,173,210 (21.2% of operating expenditures or approximately 2.5 months operating expenditures).
- Fiscal Year 2015 unrestricted net assets in the Water Fund was \$1,725,221 (92.5% of operating expenditures or approximately 11 months operating expenditures).
- Fiscal Year restricted (as special revenue fund) fund balance in the Garbage Fund was \$321,971 (25.2% of operating expenditures or approximately 3 months operating expenditures)

Policy Consideration

- Elements of fund balance in the General Fund include:
 - \$450,000 annual transfer to garbage fund
 - Amount of Police Pension contribution in excess of State of Illinois Requirements
 - Ability to issue limited tax bonds (without referendum) – authority held as emergency reserve.

Recommendation

- **Finance Committee review, with Board concurrence, has established the changes highlighted above for Fiscal Year 2017.**

Balanced Budget Policy

It is the policy of the Village to adopt an annual budget that is balanced. A balanced budget has expenditures and financing uses that do not exceed the revenues and financing sources. The use of fund balance as a financing source is acceptable if the fund balance is determined to be in excess of the minimum fund balance targets.

Policy History

- Longstanding practices first developed as budget guidelines and later called financial policies.
- Based on historic practice of budgeting conservatively for both revenue and expense. Conservative revenue estimates constrain the level of expenditure that can be authorized each year. If financial performance is better than expected, then any amount in excess of fund balance targets is considered available as a financing source for the following fiscal year.

Policy Considerations

- The current policy allows use of fund balance in excess of minimum fund balance targets but does not prioritize how excess will be used (property tax abatement, capital projects, and new special projects). Is there a priority for use of excess resources?

Recommendations

- No changes recommended. Although a general policy, it provides sufficient guidance when developing the annual budget.

Property Taxes

It has been the policy of the Village since Property Tax Extension Limitation Law (PTELL) to levy the maximum in the capped tax levy purposes. If it is determined that the amount collected is in excess of budgetary need than any excess would be used as an alternative source of revenue to abate (reduce) the property tax levy for debt service. This policy allows the Village to maintain its ability to levy taxes in a property tax cap environment.

Policy History

- It has been the Village's policy since the implementation of tax caps to levy property taxes to the extent allowable under PTELL.
- Since PTELL, the average annual CPI increase has been approximately 2.5% and has ranged from 0.10% to 4.10%.
- Since PTELL, the Village has not declared a surplus of property taxes to be used as an abatement of property taxes.

Policy Considerations

- By not levying the amount allowable under PTELL, the Village, as a non-home rule unit of government, loses property tax extension permanently.
- State of Illinois is considering a tax freeze for 2017 and 2018 tax years for all local governments.
- If the Village had home rule authority, it could consider tax increases in 2015 and 2016 to mitigate the impact of those anticipated freezes.
- The Village could seek a referendum to increase taxes beyond tax caps to mitigate the anticipated freeze in 2017 and 2018.

Recommendation

- No changes recommended. Under tax caps the Village has limited options.

Abatement of Taxes

It has been the long-term policy of the Village Board to abate (reduce) its annual request for property tax revenue to be used to pay debt service by substituting other sources of revenue available. The tax levy for debt service is established when the bond ordinance is approved by the Village Board (at the time of the issuance of bonds). Cook County automatically levies the amount in the approved ordinance unless the Village submits an abatement ordinance which informs the county that a portion of the approved debt ordinance will be paid from other financing sources. During January of each year, the Village Board is presented with an abatement ordinance. Two sources of abatement have been the loss in collection amount collected by Cook County and remitted to the Village. The debt ordinance is levied at 105% without reduction by tax caps. Each year this extra portion is abated. The other source is any other source of revenue determined to be in excess of budgetary need.

Policy History

- Since PTELL, the Village has abated taxes in varying amounts.
- The Village did not abate 2014 taxes in order to have additional resources to pay for issuance of 2015 general obligation bonds.

Policy Considerations

- The Village will be issuing bonds in 2016 and by not abating taxes, those additional resources can be used to pay for the issuance of debt.
- Consider defining other revenue circumstances that would be considered a surplus for the purposes of abating property taxes.

Recommendation

- Conduct annual review of abatement ordinance at January Village Board Meeting.

Debt Policy – Use of Limited Tax Authority – UPDATED 11/2015

The Village is able to issue non-referendum bonds subject to the following constraints:

1. Amount cannot exceed $\frac{1}{2}$ of 1.0% of its equalized assessed valuation (EAV) or \$3,982,976 based on 2014 EAV; and
2. The total annual payment extension is no more than \$552,379 for 2014 levy (last year the annual maximum was \$548,212).

It is the policy of the Village to maintain **a portion of** this authority as a capital reserve in order to provide resources in the event of an unanticipated financial need. **However, the policy allows the use of limited tax debt authority for expenditures specifically authorized by the Village Board. Where possible, the debt service will be for a term as short as possible in order to restore the reserve authority.**

Policy History

- Since property tax caps, the Village has only used limited tax authority once, in 2005, to issue non-referendum bonds for storm sewer improvements.

Policy Considerations

- After Fiscal Year 2016, the entire annual payment amount will be available with the retirement of the 2005 Limited Tax Bonds.
- The decline in the equalized assessed valuation has diminished the amount of debt that can be issued.
- Is it necessary to retain all of the authority as emergency reserve? There might be other needs for the resources of a non-emergency nature.

Recommendation

- **Finance Committee review, with Board concurrence, has established the changes highlighted above for Fiscal Year 2017.**

Repayment of Amount Due to the Village from the Glencoe Golf Club

Annually, the Village Board reviews the amount due to the Village from the Glencoe Golf Club as part of the budget development process. The Village considers whether the golf club is financially able to begin to repay the amount due and whether or not it is in the best interests of the Village to do so.

Policy History

- The Glencoe Golf Club owes the Village cash, deferred management fees and charged interest on the amount due.
- In the past the auditors have questioned whether the Village intends to collect the amount due.

Policy Considerations

- To the extent that the golf club has cash to pay most of the debt, it can be considered as a financing source in the event of a revenue downturn.

Recommendation

- Continue to accrue interest on the amount owed but to not transfer the payment due beyond the amount of the annual management fee.

Management Fees

The Village charges a management fee for the Village costs of assistance to the Garbage Fund, the Glencoe Golf Club and the Water Fund. The Management Fees for the Garage Fund and the Water Fund are collected on a monthly basis. The present policy for the Glencoe Golf Club is to accrue the fee but not collect the fee. Actual collection of the Golf Club Management Fee is determined towards the end of the fiscal year. Annually, the Village Board reviews the management fee as part of the budget development process and determines the appropriate fee based upon the cost of providing services.

Policy History

- The golf club management fee is a longstanding fee based upon Village services provided to the golf club.
- In a similar fashion, the Water Fund and the Garbage Fund are charged a management fee for services provided in the General Fund.

Policy Considerations

- None

Recommendation

- Continue to accrue Glencoe Golf Club management fee but do not collect the fee.
- Retain Garbage Fund and Water Fund Management Fee.

Funding Pension Obligations – UPDATED 11/2015

By policy, the Village Funds its pension obligations based upon actuarially determined funding requirements. For funding the Police Pension, the Village uses actuarial assumptions that are more current than those used by the State of Illinois. The property tax levy is based upon the State of Illinois required levy and the actual contribution is based on the requirement determined by the Village actuary. The gap in funding has to date been from fund balance. **Due to financial conditions at the State level, during Fiscal Year 2017, the Village will actually fund its Police Pension Obligation at levels based upon State of Illinois required levels rather than levels determined by the Village Actuary.**

Policy History

- Since Fiscal Year 2007 the Village has contributed on average 137.4% of the required amount.
- Since Fiscal Year 2005 Police Pension Fund investments have averaged 6.53% compared to 6.75% State required assumption and 5.5% Village assumption.

Policy Considerations

- With uncertainty at the State level regarding pensions, funding beyond the level required by the State, while prudent, may not be the best course of action, at least in the short-term.
- Consider the impact of personnel levels on the annual required contribution and the balance of regular salaries subject to pension versus overtime salaries not subject to pension.

Recommendation

- Finance Committee review, with Board concurrence, has established the changes highlighted above for Fiscal Year 2017.

Funding Firefighters Pension Fund

Statutorily, the Village is responsible for funding obligations of the Firefighters Pension Fund. This fund is now a terminal fund with no active members. Once there are no beneficiaries in the fund, any resources remaining in the fund will be subject to claim by the State of Illinois. Annually, the Village determines the required funding of this pension obligation with the assistance of an actuary. At present, the annual pension annuity cost is at about \$55,000. The Village will allocate approximately \$30,000 in the General Fund towards future obligations. Once resources in the Pension Fund are exhausted, accumulated resources in the General Fund will be used. To the extent possible, only taxes that are not subject to tax cap will be levied for the benefit of the Firefighters Pension Fund.

Policy History

- The last active member of the Firefighter's Pension Fund retired in the early 1990's.
- There is only one retiree left in the fund.
- The Village now only transfers resources necessary to pay retiree pensions to the Firefighter's Pension Fund.
- There is a de minimus amount that can be levied outside of tax caps (less than \$5,000)

Policy Considerations

- Allocation for the pension fund is included in the General Corporate portion of the tax levy. Both the pension portion and the General Corporate are subject to tax caps. A separate levy would restrict the funds whereas a levy in the General Fund can be used for any purpose.

Recommendation

- Continue present practice.

Liability Deductible Policy

Implementation of GASB 54 requires that resources intended to be used for reserved liability claims to be assigned as a claim on fund balance that would otherwise be unassigned. Village staff monitors annual IRMA contribution savings due to having a higher deductible versus claim losses. The current deductible level is \$100,000.

Policy History

- IRMA offers deductible choices from \$2,500 to \$250,000.
- The Village of Glencoe is one of two IRMA communities at the \$100,000 level.
- Most communities are still at the \$100,000 level.
- The next level is \$175,000.

Policy Consideration

- Increasing to the \$100,000 has allowed the Village to use optional deductible credit instead of excess surplus distributions as a contribution credit. By doing so the Village has accumulated more than \$400,000 in excess surplus reserve.
- Excess surplus is considered in the unassigned fund balance in the General Fund, Garbage Fund, Water Fund and the Glencoe Golf Club.
- Moving to a higher deductible will generate additional contribution credit but will open the potential for further claim cost.
- At the \$100,000 threshold, a very high percentage of claims are paid by the Village.
- Considering a move to the next level should be coupled with continuing to amass enough reserve to cover periods of adverse claims experience.
- This matter can be further reviewed by the Village Board once the 2016 annual contribution statement is available.

Recommendation

- Consider a move to the next level if excess surplus continues to be accumulated as a reserve.

IRMA Excess Surplus

Each year IRMA evaluates resources on hand for operations and services. In years where a determination is made that there is an excess beyond need, a member can credit their annual contribution or leave the reserve on hand with IRMA. Staff recommends the continued accumulation of reserve at IRMA. In the event the Village has an adverse claim year with higher than expected deductible losses, the Village can apply accumulated credit to the following year annual contribution amount. Following Village Board discussion, the Village will continue to accumulate resources at IRMA, which can be used in the future towards annual contributions.

Policy History

- Since FY 2011 the amount on account with IRMA has grown from \$87,539 (or 102% of annual deductible expense) to \$422,228 (or 181% of annual deductible expense).
- In recent years IRMA has modified its excess surplus policy to allow communities to use their accumulated excess surplus as the member sees fit.
- The amounts in excess surplus at IRMA earn interest based on IRMA's investments, which allow greater latitude than statutory limits on the Village.

Policy Consideration

- Consider a dollar or percentage cap on accumulated resources.
- Consider potential projects for excess resources.

Recommendation

- Consider policy as part of review of the 2016 Annual Contribution to IRMA.

Interfund Transfers

Establish a policy requiring Board approval of transfers of financial resources between Village funds in excess of \$50,000 determined to be necessary to support Village operations (excluding routine transfers to cover budgeted expenses) due to a revenue shortfall or other unforeseen financial circumstance. Transfers of this nature occur rarely but they do not show up in the monthly financial reports to the Village Board. Communication to the Village Board will be through the monthly financial report.

Policy History

- Policy intended to increase transparency of any unforeseen circumstances requiring transfer of funds.

Policy Consideration

- General Fund includes \$600,000 in resources potentially assigned to the Garbage Fund.
- During Fiscal Year 2014, the Village transferred \$600,000 to the Garbage Fund.
- During Fiscal Year 2015, the Village reduced the transfer to \$450,000 and reinstated fees in the Garbage Fund.
- The preliminary budget includes \$450,000 consistent with practice in Fiscal Year 2015.
- Consider extent to which user fees should pay for services.
- Consider other expenditures that may have a higher priority than general resource support of the Garbage Fund.

Recommendation

- That the communication of transfers due to unforeseen and unbudgeted need continue.
- That the Board consider the annual transfer to the Garbage Fund as part of the consideration of the Fund Balance Policy and Service Fee Policy.

IMRF Pension Policy

Beginning January 1, 2010, the Illinois Municipal Retirement Fund (IMRF) gave participating governmental units the option of funding based on the actuarially required contribution (ARC) or based on a phase in rate (limited to 10% annual increase). The Village opted for the phase in rate with the understanding that full funding to the ARC level could follow during the year if financial conditions of the Village allow. The Village eventually made the full ARC contribution during the year.

Policy History

- Phase in contribution offered as method to ease increases due to investment losses during the economic downturn of 2008 and 2009.

Policy Consideration

- Since 2016 contribution increased by less than 10% from the 2015 contribution, the phase in contribution will not be offered.

Recommendation

- No action necessary.

Long Range Financial Planning

Annually the Village will update its long range financial forecast (which provides a five year projection) and the Village will update its long range capital inventory (which provides a ten year projection). The purpose of the long range financial planning is to forecast the impact of existing policies, practices and levels of service on the financial condition of the Village.

Policy Consideration - NONE PROPOSED FOR FISCAL YEAR 2017

Maintaining Legal Appropriations and Budget Amendments

Expenditures of the Village are officially established by the Appropriation Ordinance approved by the Village Board. Towards the end of the fiscal year, actual expenditures are compared to the establish expenditure limit in order to determine if the limit needs to be amended. Where possible amendments to increase the appropriation will be taken from appropriation levels where actual expenditures are projected to be less than the limit (resulting in a net \$0 change in appropriation). As part of the consideration of adjustment to appropriation, budget amendments may be considered where the anticipated fund level expense will be greater than the adopted budget.

Policy Consideration - NONE PROPOSED FOR FISCAL YEAR 2017

Increases in Fees and Charges for Service

As a non-home rule community, the increase in property taxes is limited to the annual change in the consumer price index (CPI) or 5%, whichever is less. Other fee increases follow a similar "tax cap" limitation to allow annual increases based on demonstrated cost of services. Annual increases avoid future large percentage increases. For the purpose of determining the cost of service, the planned accumulation of financial resources intended for the future purchase of capital appropriate for purchase on a pay-as-you-go basis are included, along with depreciation (where appropriate).

Policy History

- Policy implemented to avoid large increases in fees.

Policy Consideration

- The long range financial forecast includes increases in service fees consistent with this policy.
- Actual increases may vary depending upon outcome of fund balance consideration and capital investment consideration.
- **Memorandum of current fees for service with recommendations for Fiscal Year 2017 included for review.**



SUPPORTING MATERIALS

The Supporting Materials section includes the following:

- Administrative Staff
- Directory of Commissions and Boards
 - Appointed Village Officials
 - Zoning Board of Appeals/Zoning Commission
 - Plan Commission
 - Historic Preservation Commission
 - Glencoe Golf Club Advisory Committee
 - Human Relations Forum
 - Public Safety Commission
 - Police Pension Fund Board
 - Firefighters' Pension Fund Board
- Budget Calendar for Fiscal Year 2017



ADMINISTRATIVE STAFF MARCH 2016

<u>Name</u>	<u>Present Position</u>	<u>Year Appointed to Present Position</u>	<u>Village Staff</u>
Philip A. Kiraly	Village Manager	2013	2013
Sharon Tanner	Assistant Village Manager	2015	2015
Ron Dussard	IT Coordinator	2008	2008
Laura Boll	Management Analyst	2016	2013
David Kraus	Management Analyst	2015	2013
Stella Nanos	Glencoe Golf Club Manager	1999	1999
David A. Clark	Director of Finance	1999	1988
Denise Joseph	Assistant to the Director of Finance	2012	2010
Cary Lewandowski	Director of Public Safety	2013	2013
Alan Kebby	Deputy Chief	2009	1983
Richard L. Bookie	Deputy Chief	2015	1986
Michael McCormick	Lieutenant	2010	1985
Michael Neimark	Lieutenant	2014	1990
Mary Saikin	Lieutenant	2008	1997
Richard S. Weiner	Lieutenant	2001	1985
Lee Weinzimmer	Lieutenant	2008	1989
Greg Whalen	Lieutenant	2015	2007
Ken Paczosa	Lieutenant	2016	2006
David C. Mau	Director of Public Works	1996	1990
John L. Houde	Building & Zoning Administrator	2009	1979
Nathan Parch	Planning & Development Administrator	2013	2001
Christine Van Dornick	Village Engineer	1999	1996
Donald Kirk	General Superintendent	2015	2013
Mark Dooley	Public Works Supervisor	2015	2015
Raymond Irby	Public Works Supervisor	2000	1990
Daniel Quartell	Public Works Supervisor	2013	1991
Robert Waring	Public Works Supervisor	2012	1991
Alex Urbanczyk	Water Plant Superintendent	2014	2011



COMMISSIONS AND BOARDS

APPOINTED VILLAGE OFFICIALS

Name	Year Appointed	Term Expires
Steven Elrod <i>Village Attorney</i>	2014	May 2015
Philip Kiraly <i>Village Clerk</i>	2013	May 2015
Laura Boll <i>Deputy Village Clerk</i>	2014	May 2015
Cary Lewandowski <i>Village Marshal</i>	2013	May 2015
David Mau <i>Street Commissioner</i>	1996	May 2015
David Clark <i>Village Treasurer</i>	1999	May 2015
David Clark <i>Village Collector</i>	1999	May 2015
Wayne Addis & Joel Greenberg <i>Village Prosecutor</i>	1994	Continuing
<i>Parking Adjudicator</i>	Vacant	Vacant

ZONING BOARD OF APPEALS/ZONING COMMISSION (5 Year Term)

Name	Year Appointed	Term Expires
Howard Roin (Chair)	2009	May 2018
Deborah Carlson	2012	August 2017
David J. Friedman	2009	January 2019
Ed Goodale	2007	May 2016
Gail Lissner	2015	May 2020
Steve Ross	2007	May 2016
John Satter	2015	August 2020



COMMISSIONS AND BOARDS

PLAN COMMISSION (4 Year Term)

Name	Year Appointed	Term Expires
Caren Thomas (Chair)* <i>Public-at-Large</i>	1997	May 2017
Barbara Miller <i>Village Board</i>	2013	May 2017
Harriet Resnick** <i>Public-at-Large</i>	2014	May 2017
Marya Morris** <i>Public-at-Large</i>	2009	May 2017
Bruce Huvad** <i>Public-at-Large</i>	2005	May 2017
Ed Goodale*** <i>Zoning Board of Appeals</i>	2007	May 2019
Tom Scheckelhoff*** <i>Historic Preservation Commission</i>	2007	June 2017
Gary Ruben – Ex Officio* <i>School Board</i>	2011	May 2019
Dudley Onderdonk – Ex Officio* <i>Park District</i>	2015	May 2019
Louis Goldman – Ex Officio* <i>Library Board</i>	2009	June 2019

Notes:

1. Ex-Officio members are President or their designee of their respective boards(*).
2. At-Large members serve until the first day of May following a regular election for the Office of Village President(**).
3. Chairman of the Historic Preservation Commission and Zoning Board of Appeals are automatic appointments coincident with term of HPC or ZBA(***)).



COMMISSIONS AND BOARDS

HISTORIC PRESERVATION COMMISSION (5 Year Term)

Name	Year Appointed	Term Expires
Tom Scheckelhoff (Chair)	2007 Appointed Chair 2011	June 2017
John Eifler	2011	May 2016
Diane Schwarzbach	2008	April 2019
Peter VanVechten	2008	May 2018
Rod Winn	2011	April 2016

GLENCOE GOLF CLUB ADVISORY COMMITTEE (4 Year Term)

Name	Year Appointed	Term Expires
Dale Thomas (Chair)	2013	May 2016
Jim Hirsch	2011	October 2017
Joe Keefe	2011	May 2016
Mitch Melamed	2010	July 2016
Scott Shore	2012	June 2016
Ronald Schmidt	2011	October 2017
Stella Nanos, Golf Club General Manager		Continuing



COMMISSIONS AND BOARDS

GLENCOE COMMUNITY RELATIONS FORUM

(4 Year Term)

Name	Year Appointed	Term Expires
Rev. David Wood (Chair)	2014	January 2017
(VB Representative)	Vacant	Vacant
Margot Flanagan	2007	July 2013
Rabbi Steven Lowenstein	2011	May 2014
Paula Alexander	2011	November 2017
John O'Dwyer	2014	March 2017
Sasha Von Varga	2014	April 2017
Steven Arenson	2014	April 2017
Rev. Norris Jackson	2014	May 2017

PUBLIC SAFETY COMMISSION

(3 Year Term)

Name	Year Appointed	Term Expires
Amy St. Eve (Chair)	2007	April 2017
Andrew Berlin	2011	October 2017
Daniel Rubinstein	2007	April 2017

POLICE PENSION FUND BOARD

(2 Year Term)

Name	Year Appointed	Term Expires
Michael Neimark, President	1998	April 2016
Pete Neville, Secretary	2007	April 2016
Joseph Walter, Trustee	2008	April 2016
Bruce Becker, Trustee	2014	May 2016
Christopher Pfaff, Trustee	2010	March 2016
David A. Clark, Finance Director	1999	Continuing



COMMISSIONS AND BOARDS

FIREFIIGHTERS' PENSION FUND BOARD

Representation	Name	Term Expires
President	Philip Kiraly	Continuing
Secretary	Cary Lewandowski	Continuing
Treasurer	David Clark	August 2016
Village President	Lawrence Levin	Continuing
Village Attorney	Steven Elrod	Continuing
Trustee	Robert Martell	Continuing

FISCAL YEAR 2017 BUDGET DEVELOPMENT

DATE / ITEM:	MEETING:
July 2015	
Review Actuarial Valuation Reports	Staff
Begin Budget Process	Staff
Begin Capital Planning Process	Staff
Prepare Year-End Projections	Staff
Meeting with Department Heads to Review Capital Plan Parameters	Staff
Review Budget Details with Department Heads (Using FY16 Approved)	Staff
August 2015	
Prepare Long Range Financial Assumptions	Staff
Capital Plan Updates Due	Staff
Review Annual Audit	Village Board
September 2015	
Review Draft Capital Improvement Plan	Staff
Review Draft Long Range Financial Forecast	Staff
October 2015	
Review Capital Improvement Plan	Staff
Review Long Range Financial Forecast	Finance Committee
Review Budget Policies and Draft Tax Levy	Finance Committee
November 2015	
Complete Request Budget	Staff
Review Request Budget	Staff
Review Core/Enhanced Services	Committee of the Whole
Review Fee Survey and Recommendations	Committee of the Whole
Review Capital Improvement Program	Committee of the Whole
Review Budget Policies and Draft Tax Levy	Finance Committee
December 2015	
Review Recommended Budget	Finance Committee
Review Draft Fee Resolution	Finance Committee
Review Staffing Analysis & Personnel Budget	Village Board
Consider 2015 Property Tax Levy Ordinance	Village Board
January 2016	
Continue Review of Recommended Revenue Budget	Finance Committee
Review Draft Fee Resolution	Finance Committee
Consider 2015 Property Tax Abatement Ordinance	Village Board
Receive Staffing Analysis and Personnel Budget	Village Board
February 2016	
Consideration of Final Budget	Village Board
Consideration of Fee Resolution	Village Board
Consider FY 2016 Supplemental Appropriation Ordinance	Village Board



STATISTICAL DATA

The Statistical Data section includes the following:

- Schedule of Fees
- Census Data
- Miscellaneous Statistical Data

Corresponding Section of the Glencoe Village Code	Fee Description	Fee Amount - FY 2017
Chapter 4: Alcoholic Beverages		
Section 4-7 (A)	Class A-1 Liquor License - Annual; Primary On-Premises Consumption (Beer and Wine)	\$4,000.00
Section 4-7 (A)	Class A-2 Liquor License - Annual; Primary On-Premises Consumption (Spirits, Beer and Wine)	\$5,000.00
Section 4-7 (B)	Class B-1 Liquor License - Annual; Incidental On-Premises Consumption (Beer and Wine)	\$500.00 if less than 15% of gross sales attributed to alcohol; \$1,000.00 if 15% or more of gross sales attributed to alcohol
Section 4-7 (B)	Class B-2 Liquor License - Annual; Incidental On-Premises Consumption (Spirits, Beer and Wine)	\$1,000.00 if less than 15% of gross sales attributed to alcohol; \$2,000.00 if 15% or more of gross sales attributed to alcohol
Section 4-7 (B)	Class B-3 Liquor License - Annual; Spirits, Beer and Wine by a Municipally Owned and Operated Golf Club	\$100.00
Section 4-7 (C)	Class C-1 Liquor License - Annual; Consumer Retail/Service On-Premises Consumption (Beer and Wine)	\$250.00
Section 4-7 (C)	Class C-2 Liquor License - Annual; Consumer Retail/Service On-Premises Consumption (Spirits, Beer and Wine)	\$500.00
Section 4-7 (D)	Class D-1 Liquor License - Annual; Off-Premises Consumption (Beer and Wine)	\$1,000.00 if less than 15% of gross sales attributed to alcohol; \$1,500.00 if 15% or more of gross sales attributed to alcohol
Section 4-7 (D)	Class D-2 Liquor License - Annual; Off-Premises Consumption (Spirits, Beer and Wine)	\$2,000.00 if less than 15% of gross sales attributed to alcohol; \$3,000.00 if 15% or more of gross sales attributed to alcohol
Section 4-7 (E)	Class E Liquor License - Daily; Special Events	\$50.00 per day
Section 4-7 (F)	Class F Liquor License - Annual; Live Performance Theatre	\$200.00
Section 4-7 (G)	Class G-1 Liquor License Annual; Combination On-Premises and Off-Premises Consumption (Beer and Wine)	\$1,000.00 if less than 15% of gross sales attributed to alcohol; \$1,500.00 if 15% or more gross sales attributed to alcohol
Section 4-7 (G)	Class G-2 Liquor License Annual; Combination On-Premises and Off-Premises Consumption (Spirits, Beer and Wine)	\$2,000.00 if less than 15% of gross sales attributed to alcohol; \$3,000.00 if 15% or more of gross sales attributed to alcohol
Section 4-7 (H)	Class H Liquor License - Annual; Brew Pubs and Craft Breweries	\$4,000.00
Section 4-10 (A)	Fingerprinting Fee for Liquor License Application	\$50.00

Sections 4-43, 4-71, et al	Fine - Per Violation of Any Chapter Provision	\$25.00 - \$750.00
Chapter 5: Amusements		
Section 5-44	Application Fee for Permit to Conduct Professional Filming or Taping	\$250.00
Section 5-46 (c) (1)	Total/Disruptive Use of Public Building During Normal Hours - Daily	\$1,000.00
Section 5-46 (c) (2)	Partial/Non-Disruptive Use of Public Building During Non-Operating Hours - Daily	\$500.00
Section 5-46 (c) (3)	Total Closure of Public Street/Right-of-Way - Hourly	\$100.00
Section 5-46 (c) (4)	Partial Closure/Obstruction of Public Street/Right-of-Way - Hourly	\$50.00
Chapter 6: Animals and Fowl		
Section 6-20 (10)	Dog/Cat License - Annual	\$10.00-\$20.00
Section 6-30 (6)	Impoundment Fee - Licensed Animal	\$50.00 + Costs
Section 6-30 (6)	Impoundment Fee - Unlicensed Animal	\$50.00 + Costs
Section 6-50 (1)	Violations of 6-2 (a), 6-2 (b), 6-2 (f), 6-2 (g) or 6-18 - First Annual Offense	\$50.00
Section 6-50 (1)	Violations of 6-2 (a), 6-2 (b), 6-2 (f), 6-2 (g) or 6-18 - Second Annual Offense	\$100.00
Section 6-50 (1)	Violations of 6-2 (a), 6-2 (b), 6-2 (f), 6-2 (g) or 6-18 - Third Annual Offense	\$250.00
Section 6-50 (1)	Violations of 6-2 (a), 6-2 (b), 6-2 (f), 6-2 (g) or 6-18 - Fourth Annual Offense	\$500.00
Section 6-50 (1)	Violations of 6-2 (a), 6-2 (b), 6-2 (f), 6-2 (g) or 6-18 - Fifth Annual Offense	\$750.00
Section 6-50 (1)	Violations of 6-2 (a), 6-2 (b), 6-2 (f), 6-2 (g) or 6-18 - Each Annual Offense Thereafter	\$750.00
Section 6-50 (2)	Violations of 6-2 (c), 6-2 (d), 6-2 (e) or Section 6-15	\$25.00 - \$750.00
Section 6-50 (3)	Fine - Failure to Provide Licensing Documentation 30 Days After Notice of Violation	\$50.00
Chapter 7: Auctions and Auctioneers		
Section 7-3	Auctioneer's License - Annual	\$100.00
Section 7-3	Auctioneer's License - Monthly	\$30.00
Section 7-3	Auctioneer's License - Daily	\$5.00
Chapter 8: Barbershops		
Section 8-6	License Fee - Annual	\$30.00
Chapter 9: Buildings and Construction		
Section 9-10 (b)	Six-Month Building Permit Extension Fee	33% of Original Permit
Section 9-15 (a)	Building Permit	3% of Cost (Min. \$50)
Section 9-15 (a)	New Dwelling Building Permit - Per Square Foot	\$6.20
Section 9-15 (b)	Electrical Permit	3% of Cost (Min. \$50)
Section 9-15 (c)	Plumbing Permit	3% of Cost (Min. \$50)
Section 9-15 (d)	Fence Permit	\$100.00
Section 9-15 (e)	New Driveway Permit	\$100.00
Section 9-15 (e)	Driveway Resurfacing Permit	\$50.00
Section 9-15 (f)	Public Property Excavation Permit	\$50.00
Section 9-15 (g) (1) (A)	Air Conditioner/Generator Permit	\$100.00
Section 9-15 (g) (1) (B)	Business Window Sign or Awning Permit	\$50.00
Section 9-15 (g) (1) (B)	Wall, Blade or Other Sign Permit	\$100.00
Section 9-15 (g) (1) (C)	Grade Change Permit (Without Building Permit)	\$140.00
Section 9-15 (g) (1) (D)	Parkway Opening Permit	\$50.00
Section 9-15 (j)	Parkway Opening Permit Deposit	\$500.00
Section 9-15 (g) (1) (E)	Roof Replacement Permit	\$100.00
Section 9-15 (g) (1) (F)	Sanitary/Storm Connection or Repair on Public Property Permit	\$100.00
Section 9-15 (g) (1) (G)	Sanitary/Storm Connection or Repair on Private Property Permit	\$100.00
Section 9-15 (g) (1) (H)	Subdivision Engineering Review - Per Lot	\$100.00
Section 9-15 (g) (1) (I)	Water Meter Installation Permit	Village Cost + 15%
Section 9-15 (g) (1) (J)	Water Tap Fee on Village Main	Village Cost
Section 9-15 (g) (1) (K)	Water Tap Parts	Village Cost + 15%
Section 9-15 (k)	If Actual Project Costs Exceed Building Permit's Estimated Value More than 25%	10% of Project Cost
Section 9-15 (l)	Eleemosynary Institutions: Building, Electrical or Plumbing Permits	.25% of Project Cost
Section 9-18: 109.5	If Project Requiring Building/Construction Permit(s) Started Without Permit(s)	\$750.00 & Permit Fees Doubled
Section 9-18: 114.4	Violation of Chapter 9 Provisions - Per Day or Occurrence	\$25.00 - \$750.00
Section 9-18: 114.4	Misdemeanor Violation of Chapter if Summons by Certified Mail - Per Occurrence	\$25.00 - \$750.00
Section 9-18: 115.4	Stop Work Order Cancellation Fee	\$100.00
Section 9-30 (a)	Building/Street Permit Deposit for Street/Sidewalk Restoration	\$500.00 Minimum
Section 9-61	Building or Structure Transportation/Removal Permit Surety Bond	\$10,000.00
Section 9-72.1(c)	Pool Drainage Permit for Discharge Into Sewer System Exceeding 35 Gallons/Minute	\$50.00
Section 9-72.1(e)	Pool Drainage Permit - Surety Bond	\$10,000.00
Section 9-92	Grade Change Permit Application Fee (Without Building Permit)	\$140.00

Section 9-105 (B)	Violations of Chapter 9, Article XIV - Per Day or Occurrence	\$25.00 - \$750.00
Chapter 9A: Burglar and Fire Alarms		
Section 9A-5 (1)	Initial Alarm Permit Fee - Annual	\$50.00
Section 9A-5 (2)	Alarm Permit Fee Renewal - Annual	\$50.00
Section 9A-5 (3)	One-Time Connection Fee - Per Alarm System	\$50.00
Section 9A-5 (4)	Initial Alarm Permit Fee for Residents Age 65 & Over - Annual	\$25.00
Section 9A-5 (4)	Alarm Permit Fee Renewal for Residents Age 65 & Over - Annual	\$25.00
Section 9A-5 (4)	One-Time Connection Fee for Residents Age 65 & Over - Per Alarm System	\$25.00
Section 9A-7 (1) (i)	Charge for Third through Fifth False Alarms in Calendar Year - Per Occurrence	\$60.00
Section 9A-7 (1) (ii)	Charge for Sixth through Eighth False Alarms in Calendar Year - Per Occurrence	\$120.00
Section 9A-7 (1) (iii)	Charge for Ninth through Eleventh False Alarms in Calendar Year - Per Occurrence	\$240.00
Section 9A-7 (1) (iv)	Charge for Twelfth through Fourteenth False Alarms in Calendar Year - Per Occurrence	\$300.00
Section 9A-7 (1) (v)	Charge for Fifteenth and Additional False Alarms in Calendar Year - Per Occurrence	\$500.00
Section 9A-10	Late Charge for Permit Fees or Service Charge Payments Not Paid Within 30 Days	10% of Billed Amount
Chapter 11: Drains, Sewers and Sewage Disposal		
Section 11-2	Drain Laying/Sewer Building Licensed Surety Bond - Annual	\$5,000.00
Chapter 12: Dry Cleaners and Laundries		
Section 12-4	Dry Cleaning Establishment License - Annual	\$60.00
Section 12-9	Dry Cleaning Outlet License - Annual	\$25.00
Section 12-12	Laundry License - Annual	\$60.00
Chapter 14: Electrical Contractors		
Section 14-3	Electrical Contractor Registration - Annual	\$30.00; \$15.00 after six months of the register year
Chapter 15: Filling Stations and Public Garages		
Section 15-4	Filling Station License - Annual	\$150.00
Chapter 16: Fines and Imprisonment		
Section 16-1	Any Violation of Village Code - Per Occurrence	\$25.00 - \$750.00
Section 16-1	Any Violation of Village Code if Summons by Certified Mail - Per Occurrence	\$25.00 - \$750.00
Chapter 17: Fire Prevention		
Section 17-1; International Fire Code Section 109.3	Any Violation of Code Chapter - Per Occurrence	\$25.00 - \$750.00
Section 17-1; International Fire Code Section 109.3	Any Violation of Code Chapter if Summons Made by Certified Mail - Per Occurrence	\$25.00 - \$750.00
Chapter 18: Florists		
Section 18-4	License Fee - Annual	\$40.00
Chapter 20: Garbage, Rubbish & Weeds		
Section 20-14 (5)	Replacement Cost for Lost, Stolen or Damaged 65-Gallon Recycling Container	No Charge
Section 20-14 (5)	Replacement Cost for Lost, Stolen or Damaged 90-Gallon Waste Container	\$60.00
Section 20-22 (2) (a)	Single-Family Once-per-Week Base Garbage Collection Service - Per Quarter	50.31 \$50.69
Section 20-22 (2) (b)	Single-Family Additional Second Day per Week Garbage Collection Fee - Per Quarter	82.42 \$83.05
Section 20-22 (2) (c)	All Others Once-per-Week Garbage Collection Service - Per Quarter	138.95 \$140.05
Section 20-22 (2) (d)	All Other Users (Heavy Service)	TBD by PW Director
Section 20-22 (3)	Recycling: All Residential Premises Eligible for Regular Collection - Per Quarter	16.25 \$15.60
Section 20-22 (3)	Commercial Recycling for Premises Using Village Garbage Collection - Per Quarter	TBD by PW Director
Section 20-22 (4)	Agency Fee for Residential Premises Eligible for "Regular Pick-Up Service" - Per Quarter	\$3.75
Section 20-22 (5) (a)	Special Pick-Up Service - Minimum Charge	\$40.00
Section 20-22 (5) (d)	Special Pick-Up Service - Additional Rate	TBD by PW Director
Section 20-22 (6) (a)	Supplemental Garbage Collection Service - Per Pick-Up Minimum Rate	\$25.00
Section 20-22 (7) (a)	Fee for Residential Premises Eligible for Yard Waste Pick-Up Service - Per Quarter	\$5.00
Section 20-22 (7) (b)	Yard Waste Disposal Subscription Program - Annual	\$120.00
Section 20-22 (7) (b)	Yard Waste Disposal Sticker Program - Per Container, Bag or Bundle	\$2.00
Section 20-23 (4)	Late Charge for Waste Removal Service Payments Not Paid Within 30 Days	10%
Chapter 21: Health and Sanitation		
Section 21-48 (1)	Clean-Up or Abatement of Any Hazardous Material Discharge	Village Cost
Chapter 21A: Sewer Use and User Charges		
Section 21A-11	Private Sewage Disposal System Permit	\$50.00

Section 21A-19	Class A: Residential Waste Water Service Inspection and Permit	\$50.00
Section 21A-19	Class B: Commercial, Institution/Governmental or Industrial Waste Water Service Inspection and Sewer Permit	\$50.00
Section 21A-19	Class C: Storm Sewer Service Inspection and Permit	\$50.00
Section 21A-37 (b)	Lab Analysis of Industrial Wastewater Discharge to Ensure Regulatory Compliance	Applicant Cost
Section 21A-37 (c)	Outside Analysis of Industrial Wastewater Discharge to Ensure Compliance	Village Cost
Section 21A-39	Special Arrangement by Village for Treatment of Industrial Waste of Special Character	Negotiable
Section 21A-51	Any Violation of Time Limit Established in Code Section 21A-50 - Per Occurrence	\$25.00 - \$750.00
Section 21A-63 (a)	Wastewater System Basic User Rate - Per Quarter	9.71 \$9.78
Section 21A-64 (1)	Wastewater System Non-Metered Minimum User Rate (to 1,000 Cu. Ft.) - Per Quarter	9.71 \$9.78
Section 21A-70 (c)	Late Charge for Service Charge Payments Not Paid Within 30 Days	10%
Section 21A-77	Any Violation of Code Chapter - Per Occurrence	\$25.00 - \$750.00
Chapter 22: Licenses and Permits Generally		
Section 22-1 (2)	Fee for Any License or Permit Applied for After the Date Required by Code	150% of Fee
Section 22-8	Fee for Any License Applied for After the Expiration of Six Months of the Fiscal Year	50% of Fee
Section 22-18	Bakery License - Annual	\$45.00
Section 22-19	Grocery License - Annual	\$60.00
Section 22-20	Ice Cream Parlor License - Annual	\$40.00
Section 22-20	Ice Cream Parlor License - Weekly	\$10.00
Section 22-20	Ice Cream Parlor License - Daily	\$5.00
Section 22-21 (c)	License for Wholesale Business Where Milk is Sold - Annual	\$125.00
Section 22-22 (3)	General Restaurant License - Annual	\$90.00
Section 22-22 (3)	Drive-In or Carry-Out Restaurant License - Annual	\$80.00
Section 22-23 (1) (b)	Annual License for All Other Vending - Per Machine	\$10.00
Section 22-24 (1)	Maximum Annual Coin-Operated Device or Video Game License Fee - Per Business	\$250.00
Section 22-25 (1)	Annual License to Install, Operate or Maintain an Elevator - Per Elevator	\$150.00
Section 22-26 (5)	Annual Valet Parking License Fee - Per Loading Area	\$100.00
Section 22-26 (15)	Any Violation of Code Section - Per Occurrence	\$25.00 - \$750.00
Section 22-31	General Business License - Annual	\$30.00
Section 22-40	Landscaper License - Annual	\$100.00
Section 22-43 (b)	Any Violation of Chapter 22, Article V - Per Occurrence	\$25.00 - \$750.00
Chapter 22A: Ambulance Fees		
Section 22A-3 (1) A.	Resident ALS base level 1	\$609.00
Section 22A-3 (1) B.	Resident ALS base level 2	\$693.00
Section 22A-3 (1) C.	Resident BLS basic life support	\$530.00
Section 22A-3 (2) A.	NonResident ALS base level 1	\$698.00
Section 22A-3 (2) B.	NonResident ALS base level 2	\$777.00
Section 22A-3 (2) C.	NonResident BLS basic life support	\$619.00
Section 22A-3 (b)	Ambulance Mileage Fee Per Mile	\$10.00
Chapter 23: Motor Vehicles & Traffic		
Section 23-45.1 (B) (2)	Fine for Individuals Under 16 Without a Bike Helmet - Second Violation	\$25.00
Section 23-45.1 (B) (3)	Fine for Individuals Under 16 Without a Bike Helmet - Third Violation	\$50.00
Section 23-45.1 (B) (4)	Fine for Individuals Under 16 Without a Bike Helmet - Fourth & Subsequent Violations	\$75.00
Section 23-67	All passenger/motor vehicles and motor bicycle or motor tricycle	\$50.00
Section 23-67	All passenger/motor vehicles and motor bicycle or motor tricycle (65 \$ Over)	\$25.00
Section 23-86.1 (2)	Penalty for Parking in a Handicapped or Medical Emergency Parking Area	\$250.00
Section 23-98.1 (4)	Parking Zone Requirements Exemption Permit - One Year	\$2.00
Section 23-102 (1)	Parking Fine Paid Within 10 Days with Waiver of Court Hearing - Per Violation	\$25.00
Section 23-102 (1)	Fine for a Violation of Parking Regulations - Per Offense	\$20.00 - \$500.00
Section 23-102 (2)	2nd - 5th Parking Violations Within Two-Year Period - Paid Within 10 Days	\$20.00
Section 23-102 (2)	2nd - 5th Parking Violations Within Two-Year Period - Paid After 10 Days	\$25.00
Section 23-102 (2)	6th Parking Violation Within Two-Year Period - Paid Within 10 Days	\$50.00
Section 23-102 (2)	6th Parking Violation Within Two-Year Period - Paid After 10 Days	\$55.00
Section 23-102 (2)	7th Parking Violation Within Two-Year Period - Paid Within 10 Days	\$75.00
Section 23-102 (2)	7th Parking Violation Within Two-Year Period - Paid After 10 Days	\$80.00
Section 23-102 (2)	8th Parking Violation Within Two-Year Period - Paid Within 10 Days	\$95.00
Section 23-102 (2)	8th Parking Violation Within Two-Year Period - Paid After 10 Days	\$100.00
Section 23-102 (2)	9th Parking Violation Within Two-Year Period - Paid Within 10 Days	\$110.00
Section 23-102 (2)	9th Parking Violation Within Two-Year Period - Paid After 10 Days	\$115.00
Section 23-102 (2)	10th Parking Violation Within Two-Year Period - Paid Within 10 Days	\$125.00
Section 23-102 (2)	10th Parking Violation Within Two-Year Period - Paid After 10 Days	\$130.00

Section 23-102 (2)	11 or More Parking Violations Within Two-Year Period - Paid Within 10 Days	\$140.00
Section 23-102 (2)	11 or More Parking Violations Within Two-Year Period - Paid After 10 Days	\$145.00
Section 23-103	Penalty for Tampering with Parking Meters/Fare Boxes - Per Offense	\$25.00 - \$750.00
Section 23-115 (b)	Towing Fee - Passenger Vehicle of Not More Than 7 Passengers	Tow Company Fee
Section 23-115 (b)	Towing Fee - Any Other Passenger Vehicle	Tow Company Fee
Section 23-115 (b)	Towing Storage Fee for Passenger Vehicles of Not More Than 7 Passengers - Per Day	Tow Company Fee
Section 23-115 (b)	Towing Storage Fee for Any Other Passenger Vehicles - Per Day	Tow Company Fee
Chapter 24: Offenses - Miscellaneous		
Section 24-8 (f) (4)	Violation of Prohibition Against Tobacco Use by Minors - First Offense	Up to \$75.00
Section 24-8 (f) (4)	Maximum Fine for Subsequent Violations of Prohibition Against Tobacco by Minors	\$250.00
Section 24-8 (f) (5)	Violation of Prohibition Against Tobacco Use by Minors - By Person Other than Minor	\$75.00 - \$250.00
Section 24-39	Fine for Violation of Village Nuisance Ordinance - Per Offense or Per Day	\$25.00 - \$750.00
Section 24-39	Amount Minimum Fine for Nuisance Violations Increases - Each Additional Violation	\$50.00
Section 24-52 (c)	Fine for Violation of Village Cannabis Ordinance (Less than 10 Grams) - Each Offense	\$75.00 - \$250.00
Chapter 25: Solicitation, Secondhand Stores and Itinerant Merchants		
Section 25-13 (a)	Fine for Violation of Solicitation Ordinance - Per Offense	\$25.00 - \$750.00
Section 25-13 (b)	Fine for Payment Within 10 Days of a Solicitation Ordinance Violation	\$50.00
Section 25-13 (b)	Fine for Payment After 10 Days of a Solicitation Ordinance Violation Prior to Prosecution	\$100.00
Section 25-13 (b)	Commercial Solicitor Permit	\$30.00
Section 25-14	License Fee for Secondhand or Resale Store - Annual	\$30.00
Section 25-17	License Fee for Itinerant Merchant - Per Day	\$5.00
Chapter 25A: Planning		
Section 25A-4	Copy of Village Comprehensive Plan - Per Copy	\$25.00
Chapter 27: Railroads		
Section 27-6	Railroad Crossing Obstruction Fee - Each Consecutive Five (5) Minutes	\$10.00
Chapter 28: Retailers' Occupation Tax		
Section 28-1	Tax on Sale of Tangible Personal Property at Retail	1%
Chapter 29: Scavengers		
Section 29-3	Scavenger License - Annual	\$200.00
Section 29-3	Scavenger License Vehicle Fee - Per Vehicle	\$5.00
Chapter 30: Streets & Sidewalks		
Section 30-18	Deposit Fee - Driveway Construction or Alteration (See Section 9-15)	\$1,000.00
Section 30-31	Street Opening Permit Fee - Less than 60 Square Feet in Area	\$2,300.00
Section 30-31	Street Opening Permit Fee - Each Additional 10 Square Feet	\$300.00
Section 30-70	Annual License Fee - Snow Removal by Use of Snowplow	\$100.00
Section 30-71	Annual Bond - Snow Removal by Use of Snowplow	\$10,000.00
Section 30-79 (a) (1)	Liability Insurance Requirement - Utility Occupying/Constructing in Right-of-Way	\$5,000,000.00
Section 30-79 (a) (2)	Automobile Liability Requirement - Utility Occupying/Construction in Right-of-Way	\$1,000,000.00
Section 30-79 (3)	Workers' Compensation Requirement - Utility Occupying/Construction in Right-of-Way	Statutory
Section 30-79 (4)	Employers' Liability Requirement - Utility Occupying/Construction in Right-of-Way	\$1,000,000.00
Section 30-81 (c)	Security Deposit - Construction of a Facility in the Public Right-of-Way	Cost of Restoration
Section 30-94	Any Violation of Chapter 30 - Per Occurrence	Per Code Provisions
Chapter 31: Subdivisions		
Section 31-1.15 (a) (1)	Initial Plat Filing Application Fee	To Be Determined
Section 31-1.15 (a) (2) (C)	Supplemental Plat Filing Application Fee	Village Cost
Section 31-1.17 (b)	Final Plat Filing Application Fee	To Be Determined
Section 31.1.17 (b)	Final Plat Filing Application Fee Escrow	To Be Determined
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 2-Bedroom Detached	\$3,350.00
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 3-Bedroom Detached	\$10,230.00
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 4-Bedroom Detached	\$16,000.00
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 5-Bedroom or More Detached	\$11,855.00
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 2-Bedroom Attached	\$2,620.00
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 3-Bedroom Attached	\$5,110.00
Section 31-3.11 (m) (3)	School Impact Fee - Single Family 4-Bedroom or More Attached	\$9,010.00
Section 31-3.11 (m) (3)	School Impact Fee - Multi-Family 1-Bedroom	\$60.00
Section 31-3.11 (m) (3)	School Impact Fee - Multi-Family 2-Bedroom	\$2,430.00
Section 31-3.11 (m) (3)	School Impact Fee - Multi-Family 3-Bedroom or More	\$6,845.00

Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 2-Bedroom Detached	\$4,290.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 3-Bedroom Detached	\$6,165.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 4-Bedroom Detached	\$8,000.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 5-Bedroom or More Detached	\$8,020.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 1-Bedroom Attached	\$2,540.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 2-Bedroom Attached	\$4,235.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 3-Bedroom Attached	\$5,090.00
Section 31-3.11 (n) (3)	Park Impact Fee - Single Family 4-Bedroom or More Attached	\$6,690.00
Section 31-3.11 (n) (3)	Park Impact Fee - Multi-Family Efficiency	\$2,755.00
Section 31-3.11 (n) (3)	Park Impact Fee - Multi-Family 1-Bedroom	\$3,740.00
Section 31-3.11 (n) (3)	Park Impact Fee - Multi-Family 2-Bedroom	\$4,070.00
Section 31-3.11 (n) (3)	Park Impact Fee - Multi-Family 3-Bedroom or More	\$6,495.00
Section 31-4.2 (b) (1)	Performance Security for Public Improvements	110% of Estimated or Actual Costs
Section 31-.4.5	Guaranty Security for Public Improvements for 2 Years Following Village Acceptance	10% of Actual Costs
Chapter 32: Taxicabs and Other Vehicles for Hire		
Section 32-4	Taxicab License for Each Taxicab Driver Operating in Village - Annual	\$35.00
Chapter 33: Tobacco Dealers		
Section 33-2	Tobacco and Cigar Dealer's License - Annual	\$25.00
Chapter 34: Trees and Shrubs		
Section 34-28 (b) (2)	Security Deposit for Removal/Replacement Cost of a Dead/Damaged Priority Tree	To Be Determined
Section 34-29 (a) (1)	Penalty for Cutting/Destruction of Priority Tree without Permit - Per Tree or Per Day	\$750.00
Section 34-29 (b)	Fine for Any Other Violation of Chapter 34 - Per Offense or Per Day	\$25.00 - \$750.00
Chapter 34-A: Uncollected Debts Generally		
Section 34A-4 (a)	"First Notice" Late Penalty Following 30-Day Period of Non-Payment	10%
Section 34A-6 (f)	Serving "Final Notice" and All Subsequent Costs Associated with Collection	Village Cost
Chapter 35: Undertakers		
Chapter 35A: Taxation		
Section 35A-2 (a)	Natural Gas Tax - Gross Receipts	5%
Section 35A-2 (b) (1) (A)	Electricity Tax - First 2,000 Kilowatt Hours Used per Month	\$.0061/kWh
Section 35A-2 (b) (1) (B)	Electricity Tax - Next 48,000 Kilowatt Hours Used per Month	\$.0040/kWh
Section 35A-2 (b) (1) (C)	Electricity Tax - Next 50,000 Kilowatt Hours Used per Month	\$.0036/kWh
Section 35A-2 (b) (1) (D)	Electricity Tax - Next 400,000 Kilowatt Hours Used per Month	\$.0035/kWh
Section 35A-2 (b) (1) (E)	Electricity Tax - Next 500,000 Kilowatt Hours Used per Month	\$.0034/kWh
Section 35A-2 (b) (1) (F)	Electricity Tax - Next 2,000,000 Kilowatt Hours Used per Month	\$.0032/kWh
Section 35A-2 (b) (1) (G)	Electricity Tax - Next 2,000,000 Kilowatt Hours Used per Month	\$.00315/kWh
Section 35A-2 (b) (1) (H)	Electricity Tax - Next 5,000,000 Kilowatt Hours Used per Month	\$.0031/kWh
Section 35A-2 (b) (1) (I)	Electricity Tax - Next 10,000,000 Kilowatt Hours Used per Month	\$.00305/kWh
Section 35A-2 (b) (1) (J)	Electricity Tax - Next 20,000,000 Kilowatt Hours Used per Month	\$.0030/kWh
Section 35A-5A (a)	Administrative Charge for Collection of Electricity Tax	3% of Collections
Section 35A-9	Telecommunications Tax - Gross Receipts	5%
Section 35A-17	Monthly 9-1-1 Surcharge - Each In-Service Network Connection	\$1.50
Section 35A-20	Administrative Charge for Collection of 9-1-1 Surcharge	3% of Collections
Section 35A-28 (a)	Infrastructure Maintenance Fee - Gross Receipts	1%
Section 35A-28 (b)	Administrative Charge for Collection of Infrastructure Maintenance Fee	2% of Collections
Section 35A-28 (c)	Interest on Fees Not Paid by Last Day of Month Following Month When Bill Issued	9%
Section 35A-41 (g)	Interest Rate on Village for Taxpayer's Overpayment of Tax - Per Year	6%
Section 35A-42	Interest on Late Payments, Underpayments & Non-Payments of Village Tax - Per Year	9%
Section 35A-44 (b)	Interest on Tax (Up to 4 Years) Under Voluntary Disclosure Application - Per Month	1%
Section 35A-47 (a)	Penalty for Late Filing of Village Taxpayer Tax Return	5% of Collections
Section 35A-47 (b)	Penalty for Failure by Village Taxpayer to File Tax Return	25% of Collections
Chapter 36: Water		
Section 36-9	Village Water System Connection Permit Fee	\$100.00
Section 36-9	Village Water System Connection Labor Fee - Per Connection	\$100.00
Section 36-9	Water System Connection Corp Stop - 1" Service Line	\$83.00
Section 36-9	Water System Connection Corp Stop - 1.5" Service Line	\$214.00
Section 36-9	Water System Connection Corp Stop - 2" Service Line	\$385.00
Section 36-9	Water System Connection Saddle - 1" Service Line	\$98.00
Section 36-9	Water System Connection Saddle - 1.5" Service Line	\$104.00
Section 36-9	Water System Connection Saddle - 2" Service Line	\$112.00
Section 36-9	Water System Connection Meter Installation - 1" Service Line	\$335.00

Section 36-9	Water System Connection Meter Installation - 1.5" Service Line	\$605.00
Section 36-9	Water System Connection Meter Installation - 2" Service Line	\$816.00
Section 36-10	Water System Connection - Buffalo Box	\$107.00
Section 36-10	Water System Connection Roundway - 1" Service Line	\$120.00
Section 36-10	Water System Connection Roundway - 1.5" Service Line	\$250.00
Section 36-10	Water System Connection Roundway - 2" Service Line	\$404.00
Section 36-16 (a)	Reactivation After Shut-Off for Nonpayment/Noncompliance	\$100.00
Section 36-16 (a)	After-Hours Water Service Reconnection	\$175.00
Section 36-16 (a)	Penalty for Illegally Reconnecting to the Water System Following Shut-Off	\$25.00 - \$750.00
Section 36-17 (b)	Emergency/Owner's Failure to Repair Individual Service Between Main and Meter	Village Cost
Section 36-18 (d)	Water Rate for Use in Construction Purposes - Per 1,000 Cubic Feet	34.54 \$34.80
Section 36-22 (b)	Penalty for Unauthorized Tampering/Interference with a Water Meter	\$25.00 - \$750.00
Section 36-23 (a)	Water Rate for Consumers - Per 1,000 Cubic Feet	34.54 \$34.80
Section 36-24	Minimum Charge During Each Three-Month Period - Per Meter	34.54 \$34.80
Section 36-26	Late Charge for Water Bills Not Paid On Last Day of Month in Which Bills Are Due	10%
Section 36-38	Fine for Each Violation of Chapter 36 - Per Day	\$25.00 - \$750.00
Section 36-49 (e)	Reactivation of Water Service Due to Cross-Connection Non-Conformance	\$100.00
Section 36-49	Cross Connection Device Lock Box Installation	\$25.00
Section 36-49	Cross Connection Device Lock Box Fee - Annual	\$25.00

Glencoe Golf Club Rates

-	Weekday 18-Hole Early Bird (Before 7:30 a.m.)	\$30.00 \$31.00
-	Weekday 18-Hole Prime Time	\$42.00
-	Weekday 18-Hole Senior Membership (Monday - Thursday)	\$26.00
-	Weekday 18-Hole Junior Membership (Monday - Thursday)	\$22.00
-	Weekday 18-Hole Twilight (After 2:30 p.m.)	\$28.00
-	Weekday 18-Hole Super Twilight (After 4:00 p.m.)	\$23.00
-	Weekday 9-Hole Prime Time	\$26.00 \$27.00
-	Weekday 9-Hole Senior Membership (Monday - Thursday)	\$22.00 \$23.00
-	Weekday 9-Hole Twilight (After 2:30 p.m.)	\$26.00
-	Weekend 18-Hole Prime-Time	\$50.00 \$51.00
-	Weekend 18-Hole Senior Membership (After 2:30 p.m.)	\$27.00
-	Weekend 18-Hole Junior Membership (After 2:00 p.m.)	\$23.00
-	Weekend 18-Hole Twilight (After 2:30 p.m.)	\$33.00
-	Weekend Super Twilight (After 4:00 p.m.)	\$23.00
-	Driving Range - Large Bucket	\$10.00
-	Driving Range - Small Bucket	\$6.00
-	Electric Cart 18-Hole - Per Person	\$17.00
-	Electric Cart 9-Hole - Per Person	\$11.00
-	Pull Cart 18-Hole - Per Person	\$6.00
-	Pull Cart 9-Hole - Per Person	\$4.00
-	Rental Clubs - Per Person	\$18.00
-	Premium Rental Clubs	\$26.00

Freedom of Information Act (FOIA) Request Rates

-	Copies - 8 1/2 x 11 or 8 1/2 x 14, Black & White - First 50 Pages	Free
-	Copies - 8 1/2 x 11 or 8 1/2 x 14, Black & White - Additional Pages - Per Side	\$0.15
-	Copies - 11 x 17, Black & White - Per Side	\$0.25
-	Color Copies - 8 1/2 x 11, 8 1/2 x 14 or 11 x 17 - Per Side	\$0.25
-	Electronic Copy - Compact Disc (80 Minutes)	\$1.00
-	Electronic Copy - Audio Cassette (60 Minutes)	\$1.50
-	Electronic Copy - Video Cassette (2 Hours/SP)	\$3.00
-	Certification - Per Record	\$1.00 + Copy Cost
-	Other Electronic Medium	Actual Cost
-	Mailing/Postage	Actual Cost

Miscellaneous Fees

-	Leaf Bags - Per Bag	\$0.35
-	Leaf Bags - Per Bundle	\$8.50
-	Copies - Per Side	\$0.25
-	Village Map	\$5.00
-	Village Zoning Book	\$25.00

-	Commuter Parking Permit - Annual	\$270.00
-	Commuter Parking Permit - Quarterly	\$75.00
-	Commuter Parking Permit - Daily	\$2.00
Revised 2/2016		

Village of Glencoe

Demographic Characteristics Based on 2010 Census

Total population	8,723	100%
Under 5 years	418	4.8%
5 to 9 years	805	9.2%
10 to 14 years	954	10.9%
15 to 19 years	749	8.6%
20 to 24 years	209	2.4%
25 to 29 years	117	1.3%
30 to 34 years	159	1.8%
35 to 39 years	390	4.5%
40 to 44 years	701	8%
45 to 49 years	821	9.4%
50 to 54 years	855	9.8%
55 to 59 years	703	8.1%
60 to 64 years	583	6.7%
65 to 69 years	439	5%
70 to 74 years	268	3.1%
75 to 79 years	216	2.5%
80 to 84 years	157	1.8%
85 years and over	179	2.1%
Median age (years)	44	(X)
16 years and over	6,352	72.8%
18 years and over	5,968	68.4%
21 years and over	5,755	66%
62 years and over	1,602	18.4%
65 years and over	1,259	14.4%
Male population	4,295	49.2%
Under 5 years	222	2.5%
5 to 9 years	404	4.6%
10 to 14 years	487	5.6%
15 to 19 years	414	4.7%
20 to 24 years	102	1.2%
25 to 29 years	54	0.6%
30 to 34 years	66	0.8%
35 to 39 years	175	2%
40 to 44 years	322	3.7%
45 to 49 years	374	4.3%
50 to 54 years	431	4.9%
55 to 59 years	346	4%
60 to 64 years	284	3.3%
65 to 69 years	215	2.5%

Demographic Characteristics Based on 2010 Census

70 to 74 years	126	1.4%
75 to 79 years	113	1.3%
80 to 84 years	71	0.8%
85 years and over	89	1%
Male median age (con't)	43.5	(X)
16 years and over	3,079	35.3%
18 years and over	2,865	32.8%
21 years and over	2,748	31.5%
62 years and over	798	9.1%
65 years and over	614	7%
Female population	4,428	50.8%
Under 5 years	196	2.2%
5 to 9 years	401	4.6%
10 to 14 years	467	5.4%
15 to 19 years	335	3.8%
20 to 24 years	107	1.2%
25 to 29 years	63	0.7%
30 to 34 years	93	1.1%
35 to 39 years	215	2.5%
40 to 44 years	379	4.3%
45 to 49 years	447	5.1%
50 to 54 years	424	4.9%
55 to 59 years	357	4.1%
60 to 64 years	299	3.4%
65 to 69 years	224	2.6%
70 to 74 years	142	1.6%
75 to 79 years	103	1.2%
80 to 84 years	86	1%
85 years and over	90	1%
Median age (years)	44.5	(X)
16 years and over	3,273	37.5%
18 years and over	3,103	35.6%
21 years and over	3,007	34.5%
62 years and over	804	9.2%
65 years and over	645	7.4%
Race		
One Race	8,596	98.5%
White	8,201	94%
Black or African American	107	1.2%
American Indian and Alaska Native	8	0.1%
Asian	235	2.7%
Asian Indian	54	0.6%

Demographic Characteristics Based on 2010 Census		
Chinese	89	1%
Filipino	8	0.1%
Japanese	9	0.1%
Korean	43	0.5%
Vietnamese	5	0.1%
Other Asian [1]	27	0.3%
Native Hawaiian and Other Pacific Islander	1	0%
Native Hawaiian	0	0%
Guamanian or Chamorro	0	0%
Samoan	0	0%
Other Pacific Islander [2]	1	0%
Some Other Race	44	0.5%
Two or More Races	127	1.5%
White; American Indian and Alaska Native [3]	7	0.1%
White; Asian [3]	68	0.8%
White; Black or African American [3]	21	0.2%
White; Some Other Race [3]	8	0.1%
Race alone or in combination with one or more other races:		
White	8,316	95.3%
Black or African American	141	1.6%
American Indian and Alaska Native	24	0.3%
Asian	323	3.7%
Native Hawaiian and Other Pacific Islander	1	0%
Some Other Race	60	0.7%
Hispanic or Latino		
Total population	8,723	100%
Hispanic or Latino (of any race)	232	2.7%
Mexican	93	1.1%
Puerto Rican	24	0.3%
Cuban	11	0.1%
Other Hispanic or Latino [5]	104	1.2%
Not Hispanic or Latino	8,491	97.3%
Hispanic or Latino and Race		
Total population	8,723	100%
Hispanic or Latino	232	2.7%
White alone	177	2%
Black or African American alone	2	0%
American Indian and Alaska Native alone	3	0%
Asian alone	1	0%
Native Hawaiian and Other Pacific Islander alone	0	0%
Some Other Race alone	31	0.4%
Demographic Characteristics Based on 2010 Census		
Two or More Races	18	0.2%

Not Hispanic or Latino	8,491	97.3%
White alone	8,024	92%
Black or African American alone	105	1.2%
American Indian and Alaska Native alone	5	0.1%
Asian alone	234	2.7%
Native Hawaiian and Other Pacific Islander alone	1	0%
Some Other Race alone	13	0.1%
Two or More Races	109	1.2%

Relationship

Total population	8,723	100%
In households	8,719	100%
Householder	3,013	34.5%
Spouse [6]	2,273	26.1%
Child	3,206	36.8%
Own child under 18 years	2,726	31.3%
Other relatives	92	1.1%
Under 18 years	23	0.3%
65 years and over	33	0.4%
Nonrelatives	135	1.5%
Under 18 years	6	0.1%
65 years and over	17	0.2%
Unmarried partner	51	0.6%
In group quarters	4	0%
Institutionalized population	0	0%
Male	0	0%
Female	0	0%
Noninstitutionalized population	4	0%
Male	3	0%
Female	1	0%

Households by Type

Total households	3,013	100%
Family households (families) [7]	2,499	82.9%
With own children under 18 years	1,326	44%
Husband-wife family	2,273	75.4%
With own children under 18 years	1,191	39.5%
Male householder, no wife present	47	1.6%
With own children under 18 years	21	0.7%
Female householder, no husband present	179	5.9%
With own children under 18 years	114	3.8%
Nonfamily households [7]	514	17.1%
Householder living alone	458	15.2%

Demographic Characteristics Based on 2010 Census

Male	174	5.8%
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65 years and over	67	2.2%
Female	284	9.4%
65 years and over	172	5.7%
Households with individuals under 18 years	1,343	44.6%
Households with individuals 65 years and over	842	27.9%
Average household size	2.89	(X)
Average family size [7]	3.23	(X)

Housing Occupancy

Total housing units	3,209	100%
Occupied housing units	3,013	93.9%
Vacant housing units	196	6.1%
For rent	12	0.4%
Rented, not occupied	8	0.2%
For sale only	61	1.9%
Sold, not occupied	29	0.9%
For seasonal, recreational, or occasional use	42	1.3%
All other vacants	44	1.4%
Homeowner vacancy rate (percent) [8]	2.1	(X)
Rental vacancy rate (percent) [9]	4.7	(X)

Housing Tenure

Occupied housing units	3,013	100%
Owner-occupied housing units	2,775	92.1%
Population in owner-occupied housing units	8,123	(X)
Average household size of owner-occupied units	2.93	(X)
Renter-occupied housing units	238	7.9%
Population in renter-occupied housing units	596	(X)
Average household size of renter-occupied units	2.5	(X)

Miscellaneous Statistical Data

GENERAL

Date of incorporation and adoption of charter -	March 29, 1869
Form of Government -	Council-Manager
Population -	1970 10,542
	1980 9,200
	1990 8,499
	2000 8,762
	2010 8,723
Area -	3.86 square miles
Median Family Income (ACS survey)	\$235,000

MUNICIPAL FACILITIES -

Streets and Sewers -

Miles of Streets	46
Miles of Sidewalks	70
Miles of Sewer	
Storm	70
Sanitary	40

Water Distribution System -

Metered Accounts	3,000
Average Daily Pumpage	1,616,000 gallons
Rated Daily Capacity	8,000,000
Miles of Water Main	51 miles
Storage Capacity	2,500,000 gallons
Fire Hydrants	460

MUNICIPAL SERVICES -	<u>2013</u>	<u>2014</u>	<u>2015</u>
Ordinances Adopted -	22	20	19
Resolutions Adopted -	19	21	40
Village Board Meetings -	12	12	12
Special Board Meetings	1	1	0
Historic Preservation Commission	10	8	11
Plan Commission	10	10	18
Zoning Commission/Board of Appeals	9	9	6
Public Safety Commission	9	7	6
Community Relations Forum	8	6	6
Golf Advisory Committee	12	12	10

PUBLIC WORKS SERVICES - (streets, sewers, forestry)	<u>2013</u>	<u>2014</u>	<u>2015</u>
Streets – Repaired (sq. ft.)	10,088	6,171	9,928
Times Plowed	20	15	12
Times Salted	47	30	26
Sidewalks – Repaired (sq. ft.)	902	0	516
Times Plowed	22	24	1
Sanitary Sewers – Cleaned (ft.)	252,082	171,057	159,631
Repaired (ft.)	15	4	9
Storm Sewers – Cleaned (ft.)	83,283	63,232	58,834
Repaired (ft.)	88	38	406

	<u>2013</u>	<u>2014</u>	<u>2015</u>
Manholes/Catch Basins -			
Cleaned	526	284	353
Repaired	41	26	244
Refuse/Landfill (tons)	3134	3251	3060
Parkway Trees -			
Trimmed	413	196	315
Removed	318	372	210

<u>BUILDING PERMITS -</u>	<u>Year</u>	<u># Issued</u>	<u>Value of Construction</u>
	1996	142	16,180,646
	1997	143	26,946,626
	1998	141	24,382,367
	1999	165	34,688,014
	2000	140	40,544,328
	2001	122	40,987,669
	2002	121	38,363,914
	2003	121	53,742,886
	2004	127	54,470,340
	2005	117	60,702,645
	2006	107	42,627,796
	2007	78	54,122,580
	2008	66	49,844,974
	2009	38	11,621,930
	2010	51	17,091,902
	2011	55	17,358,109
	2012	48	17,308,208
	2013	72	32,503,380
	2014	71	55,001,875
	2015	63	33,938,723

Building permits include new building and additions, major structural remodeling of a house, new garages or accessory buildings.

CONSTRUCTION PERMITS -	Year	# Issued	Value of Construction
	1999	159	1,824,350
	2000	145	2,553,600
	2001	155	3,125,600
	2002	139	3,063,750
	2003	137	4,647,300
	2004	168	6,307,450
	2005	119	5,508,915
	2006	130	7,568,800
	2007	148	8,934,685
	2008	130	5,642,367
	2009	110	4,030,101
	2010	120	3,749,899
	2011	263	4,192,934
	2012	247	3,717,397
	2013	239	5,376,038
	2014	255	6,367,235
	2015	300	5,573,965

Construction permits include interior remodeling such as bathrooms and kitchens, electrical and plumbing upgrades, and re-roofing and siding.

PUBLIC SAFETY SERVICES -	2013	2014	2015
Fire/Paramedic Service Calls	1729	1326	1233
Motor Vehicle Accidents	190	272	251
Animal Complaints	656	579	602
Driving Violations	968	1,866	2,260
Local Ordinance Violations	4571	2,655	2,572
Part I Offenses	98	128	118
Part I Arrests	12	7	7
Part II Offenses	273	289	378
Part II Arrests	159	137	253

Property	<u>2013</u>	<u>2014</u>	<u>2015</u>
Stolen	210,375	376,636	262,716
Recovered	36,661	14,819	46,132
Destroyed	2,338	24,635	32,505



GLOSSARY OF TERMS

GLOSSARY OF TERMS

- A -

Abatement : The reduction of a property tax levy.

Appropriation: An authorization by the Village Board that permits the Village to incur obligations and make expenditures for a specific purpose.

Appropriation Ordinance: The legal document enacted by the Village Board, which lists appropriations for a given fiscal year.

- B -

Budget: The financial plan for a specified period of time that matches all planned revenues and expenditures with various municipal services. The terminology “Submitted Budget” occurs throughout the budget document to indicate the budgetary totals and concepts as presented by the Village Manager. The terminology “Adopted Budget” refers to the official budgetary totals adopted by the Board of Trustees.

Budgetary Accounts: Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

Budget Calendar: A schedule of key dates that the Village follows in preparation and adoption of the budget.

- C -

Capital Expense: Any item or project costing over \$10,000. Included as capital expense are expenditures for equipment, vehicles or machines that result in an addition to fixed assets.

Capital Improvement Program (CIP): A plan for major capital expenditures incurred annually, and over a five-year period.

Capital Project Fund: Funds used to account for financial resources dedicated to the acquisition or construction of major capital facilities and equipment.

CIP: Refer to *Capital Improvement Program*.

GLOSSARY OF TERMS

- D -

Debt Limit: Defined limit for the issuance of debt, based on a percentage of base year EAV. To issue bonds in excess of the debt limit requires voter approval.

Debt Margin: The difference of the legal debt limit and total outstanding obligations.

Debt Service: Funds borrowed to the Village, usually in the form of bond issuance.

Depreciation: That portion of the cost of a capital asset charged as an expense during a particular period, reflecting expiration in the asset's service life. Only capital assets of the Village's enterprise funds are depreciated.

- E -

EAV: Refer to *Equalized Assessed Valuation*.

Encumbrance: Restricting or reserving funds for a specific expenditure, the most common example of an encumbrance is the issuance of a purchase order. It reflects that funds are reserved for an expenditure.

Enterprise Fund: A fund for programs that provide a fee-based good or service to the public, for example, public utilities. The collection of fee-based revenues generally allows the fund to be self-sustaining.

Equalized Assessed Valuation (EAV): "The assessed valuation multiplied by the equalization factor." (Source: Cook County Assessor's Office)

Equalization Factor: "A factor determined by the Illinois Department of Revenue each year to ensure an equal assessment among all 102 counties in the state. State statute requires that the aggregate value of assessments within each county much be equalized at 33 1/3% of the estimated Fair Market Value of real property in the county." (Source: Cook County Assessor's Office)

Expenditure: An expense or spending associated with a specific project, service, or purchase.

GLOSSARY OF TERMS

- F -

Federal Insurance Contributions Act (FICA): This act allows for the collection of social security taxes. FICA and social security are synonymous.

FICA: Refer to *Federal Insurance Contributions Act*.

Fiscal Year (FY): A twelve-month period designated as the operating year for an entity. The Village's fiscal year begins March 1 and ends February 28(29).

Fund: A separate accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate.

Fund Balance: The difference between the assets and liabilities of the fund.

FY: Refer to *Fiscal Year*.

- G -

General Fund: The general fund accounts for all revenues and expenditures of the Village, which are not accounted for in any other fund. It is an operating fund from which most of the current operations of the Village are financed.

General Obligation Bond (G.O. Bond): A long-term security where the general taxing power of the Village is pledged to pay both principal and interest.

G.O. Bond: Refer to *General Obligation Bond*.

- I -

Illinois Municipal Retirement Fund (IMRF): This retirement fund, established under statutes adopted by the Illinois General Assembly, provides employees of local governments and school districts in Illinois with a system for the payment of retirement annuities, disability, and death benefits.

IMRF : Refer to *Illinois Municipal Retirement Fund*.

Infrastructure: The basic installations and facilities on which the continuance and growth of a community depends. Examples of this include sewer and water systems, roadways, communications systems and public buildings.

Inter-Fund Transfer: A planned movement of money between funds to offset expenses incurred in the receiving fund due to the operation of the spending fund; sometimes referred to as overhead transfer.

GLOSSARY OF TERMS

- L -

Letter of Transmittal: An introduction to the budget. The letter provides the Village Board and the public with a general summary of the most important aspects of the budget.

Levy: The imposition and collection of a tax.

Line-Item Budget: A form of budget, which allocates money for expenditures to specific items or objects of cost.

Long Range Financial Plan: An existing Village plan created in 2005 that details capital needs and expenditures in future years. The goal of the plan is to balance current needs verse long-term future needs. Reprioritization occurs annually with the budget.

- M -

MFT : Refer to Motor Fuel Tax.

Motor Fuel Tax (MFT): “Under this tax, a tax is imposed on the privilege of operating motor vehicles upon the public highways and recreational-type watercraft upon the waters of this state.” (Source: Illinois Department of Revenue)

- O -

Operating Expense: Any item not defined as a capital expense. Operating expenses typically incur annually. While some expenses cost more than \$10,000, the Village excludes these from the capital budget because they generally incur every year (e.g. service charges, maintenance costs).

Operating Income (Loss): The value of the difference between revenues and normal operating expenditures for the Village.

Other: This includes operating charges primarily of a fixed charge nature that do not properly classify as personnel services, contractual services, commodities, capital outlay, or capital improvements.

- P -

Personnel Services: Expenditures directly attributed to Village employees, including salaries, overtime and health insurance.

GLOSSARY OF TERMS

- R -

Revenue Shortfall: The amount by which a particular financial objective of the Village is not met due to differences in actual and anticipated revenues.

- S -

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Solid Waste Agency of Northern Cook County (SWANCC): “A joint municipal action agency incorporated in the State of Illinois.” (Source: Solid Waste Agency of Northern Cook County Fiscal Year 2004 Annual Report)

SWANCC: Refer to *Solid Waste Agency of Northern Cook County*.



MAJOR REVENUE MATRIX

Terms

Dependable

Are there factors that can impact the source of revenue?

Efficient

What is the ratio local administrative costs to revenue collected?

Acceptable

Is the source of revenue "politically" acceptable?

Productive

Does the revenue source generate sufficient income?

Progressive/Regressive

Does the rate increase or decrease with ability to pay?

Resident / Non-Resident

Who bears the cost?

Limitations

Are there rate, economic, or legislative limitations?

Village of Glencoe

Major Revenue Matrix

Revenue Name	Type	Description	Legislative Basis	Dependable	Efficient	Acceptable	Productive	Progressive / Regressive	Resident / Non-Resident	Limitations
Water Sales	Charge for Service	Rate applied to volume of water used by customer	Village Code	Rate dependable, amount of revenue can vary with volume of water pumped.	Efficiency reduced by time necessary to collect readings, calculate and mail billing.	Generally acceptable	Produces a significant amount of revenue. Primary revenue source for the water fund	Rate charged same at all income levels. Not regressive and not progressive	Resident only	For use in operation of water utility only.
Interest on Investment	Misc	Interest earned on cash available for investments	N/A	Rate varies depending upon economy and amount available varies depending on economic and budgetary factors	Although variable, it is highly efficient.	Very acceptable	Depends on cash available and rate	N/A	N/A	Rate and cash available for investment
Property Tax	Tax	Revenue collected based upon assessed value of home times property tax rate	Property Tax Extension Limitation Law (PTELL)	Very	Very	Generally Acceptable, but not popular	Very	Rate charged same at all income levels. Not regressive and not progressive	Resident Only	Property tax rate increase is limited to the CPI up to 5%
Municipal Utility Tax	Tax	Rate imposed on charges for gas and electrical services. These taxes are collected by utility companies and remitted to the Village on a regular basis.	65 ILCS 5/8-11-7	Can vary somewhat due to weather and utility prices	Very	Acceptable and generally not noticed on utility bills	Very	Rate charged same at all income levels. Not regressive and not progressive	Resident only	5% Limit
Illinois Income Tax	Tax	State shared tax. Per capita rate times Glencoe population. Collected by the State. Municipal portion is 10% of the net income tax dollars collected. Distributed monthly based on its population in proportion to the state's population.	State of Illinois	Can vary with state economy. Not based on Glencoe only income.	Very	Generally acceptable	Very	Regressive	Illinois income tax, not just Glencoe, distributed on a per capita basis.	N/A

Village of Glencoe

Major Revenue Matrix

Revenue Name	Type	Description	Legislative Basis	Dependable	Efficient	Acceptable	Productive	Progressive / Regressive	Resident / Non-Resident	Limitations
Telecommunication Tax	Tax	Rate imposed on telecommunication charges. The State of Illinois is responsible for administering the Simplified Telecommunications Tax.	35 ILCS 636/5-1	Continues as a dependable source of income due to sustained growth in technology industry.	Very	Acceptable and generally not noticed on utility bills	Very	N/A	Resident only	13%
Personal Property Replacement Tax	Tax	Replacement taxes are collected by the State of Illinois and paid to local government to replace money that was lost by local governments when the powers to impose personal property taxes was taken away in 1979.	State of Illinois	Paid along with income taxes, very dependable.	Very	Acceptable	Moderately	Flat, 2.5% on corporations, 1.5% on partnerships, and 0.8% on public utilities.	State tax distributed based on county location and 1976 allocation factor.	N/A
Sales Tax	Tax	Derived from the sale of tangible personal property as businesses located in the Village of Glencoe. The tax is collected by the vendor, remitted to the State of Illinois then a portion is sent to the Village of Glencoe.	State of Illinois	Revenue can vary depending upon economy.	Very	Acceptable	Very	Flat	Both. No data available to determine percentage share.	7.75 total rate. Village makes up 1.00 of that rate.
Use Tax	Tax	Tax imposed on the privilege of using, in Illinois, any item of tangible personal property that is purchased anywhere at retail.	State of Illinois	Revenue can vary depending upon economy.	Very	Acceptable	Moderately	Flat	Both. No data available to determine percentage share.	Rate

Village of Glencoe

Major Revenue Matrix

Revenue Name	Type	Description	Legislative Basis	Dependable	Efficient	Acceptable	Productive	Progressive / Regressive	Resident / Non-Resident	Limitations
Animal Licenses	License Fee	Annual license on pets per Village Code	VOG Ch. 6	Very dependable. Requirement to have rabies certification helps.	Moderately	Acceptable	Low	Flat	Resident only	None
Vehicle License	License Fee	License on vehicles per Village Code	VOG Ch. 23	Steady. % of compliance increases generally with increased enforcement.	Moderately	Acceptable	Moderately	Flat	Resident only	None
Liquor License	License Fee	Annual license to sell liquor within Village limits.	VOG Ch. 4	Very dependable.	Moderately	Acceptable	Low	Flat	Resident/Business Owner only	None
Building Permit	Permit	Permits on building and related activity	VOG Ch. 9	Subject to economic factors	Very	Acceptable	Very	Flat	Resident only. Due to fact that if contractor pays, the contractor will generally include in cost of project.	Cost of Services
Burglar / Fire Alarm Fee	Permit & Fee	Annual permit and false alarm fees imposed by Village Code	VOG Ch. 9A	Very dependable.	Moderately	Acceptable	Moderately	Flat	Resident only.	None
Street Opening Permit	Permit	Fee for the opening of a street.	VOG Ch. 9	Subject to economic factors	Very	Acceptable	Low	Flat	Resident only. Due to fact that if contractor pays, the contractor will generally include in cost of project.	None
Illinois Violations	Fines & Forfeits	Fines for violation of Illinois Law	Village Code	Varies with level of enforcement.	Moderately	Acceptable	Low	Flat	Both. % breakdown subject to further information from Public Safety.	None
VOG Violations	Fines & Forfeits	Fines for local ordinance violations	Village Code	Varies with level of enforcement.	Moderately	Acceptable	Low	Flat	Both. % breakdown subject to further information from Public Safety.	None
Court Fines for PS	Fines & Forfeits	Fines for violations with revenue restricted for Public Safety use.	625 ILCS 5/16-104c	New restricted revenue.	Very	Acceptable	Low	Flat	Both. % breakdown subject to further information from Public Safety.	None

Village of Glencoe

Major Revenue Matrix

Revenue Name	Type	Description	Legislative Basis	Dependable	Efficient	Acceptable	Productive	Progressive / Regressive	Resident / Non-Resident	Limitations
Sewer Charge	Charge for Services	Charge for maintenance of sanitary sewer system per Village Code.	VOG Ch. 21A	Dependable.	Very	Acceptable	Moderately	Flat	Residential.	None
Ambulance Fees	Charge for Services	Charge for ambulance services provided by the Village of Glencoe	VOG Ch. 22A	Vary with service levels.	Moderately	Acceptable, especially since generally covered by health insurance or medicare.	Moderately	Flat	Both. % breakdown subject to further information from Public Safety.	None
Commuter Lot Fees	Fees	Fee for parking at the Glencoe Train Station Parking Lot.	VOG Ch. 23	Dependable.	Moderately	Acceptable	Low	Flat	Both	None, subject to county tax after a certain amount (\$3,000 per day)
Golf Club Management Fee	Other	Charge to the Glencoe Golf Club for management services rendered.	Per agreement	Dependable.	Very	Acceptable	Moderately	Flat	Both, more non-resident than resident.	Ability of Golf Club to pay and support other services.
Lease of VOG Property	Other	Lease payments made by contractual agreement with service providers for use of Village property/	Per agreement	Dependable.	Very	Very acceptable	Moderately	Flat	Non-Resident	Terms of agreement(s)
Maint. Of State Highways	Other	Payment made by the State of Illinois as compensation for the Village's maintenance of State highways.	Pre agreement	Dependable.	Very	Very acceptable	Low	Flat	Non-Resident	Terms of agreement(s)
Cable Television Revenue	Other	Franchise fee imposed on customers on the cost of cable television services	Per Franchise Agreement	Dependable.	Very	Acceptable	Moderately	Flat	Resident	5.00%
Special Duty Overtime	Other	Charge for overtime service provided as special request.	Per agreement	Dependable.	Moderately	Acceptable	Moderately	Flat	Resident	Cost of Services
Optional 2 nd Collection Fee	Charges for Service	Charge for the optional 2 nd collection of garbage per week.	VOG Ch. 20	Varies with level of participation.	Very	Acceptable	Moderately	Flat	Resident	Cost of Services

Village of Glencoe

Major Revenue Matrix

Revenue Name	Type	Description	Legislative Basis	Dependable	Efficient	Acceptable	Productive	Progressive / Regressive	Resident / Non-Resident	Limitations
Receipts from Subscriber	Charges for Service	Base charge for collection of garbage.	VOG Ch. 20	Dependable.	Very	Acceptable	Very	Flat	Resident	None
Commercial Garbage Collection Fee	Charges for Service	Charge for collection of garbage from commercial customers.	VOG Ch. 20	Dependable.	Very	Acceptable	Very	Flat	Resident/Business Owner only	None
Recycling Subscriptions	Charges for Service	Charge for cost of recycling services.	VOG Ch. 20	Dependable.	Very	Acceptable	Very	Flat	Resident	Cost of Recycling Contract
Special Refuse Pick-ups	Charges for Service	Charge for requested special garbage collection and supplemental garbage collection.	VOG Ch. 20	Varies with participation	Very	Acceptable	Moderately	Flat	Resident	Cost of Services
SWANCC	Charges for Service	Charge to recover cost of SWANCC participation.	VOG Ch. 20	Dependable.	Very	Acceptable	Low	Flat	Resident	Cost of SWANCC
Motor Fuel Tax Allotments	Intergovernmental	Flat rate per gallon tax imposed on operation of motor vehicles on public highways and recreational watercraft on waterways in Illinois.	35 IL. 505/1 to 505/20	Varies with gallons pumped. Change to less reliance on motor fuel can actually result in reduction of revenue.	Very	Very acceptable	Very	Flat	Both	Rate and amount of fuel consumed.
E911 Surcharge	Other Taxes	Per line charge approved by referendum on March 17, 1992 specifically to finance implementation and maintenance of E911 communications system..	VOG Ch. 35	Decreasing revenue with greater switch over to wireless technologies.	Very	Acceptable	Very	Flat	Resident	Rate can only be increased by referendum.
Cellular 911	Other Taxes	Per phone account charge applied to cell phones for the purpose of supporting E911 communications system.	VOG Ch. 35	Dependable.	Very	Acceptable	Very	Flat	Resident	None