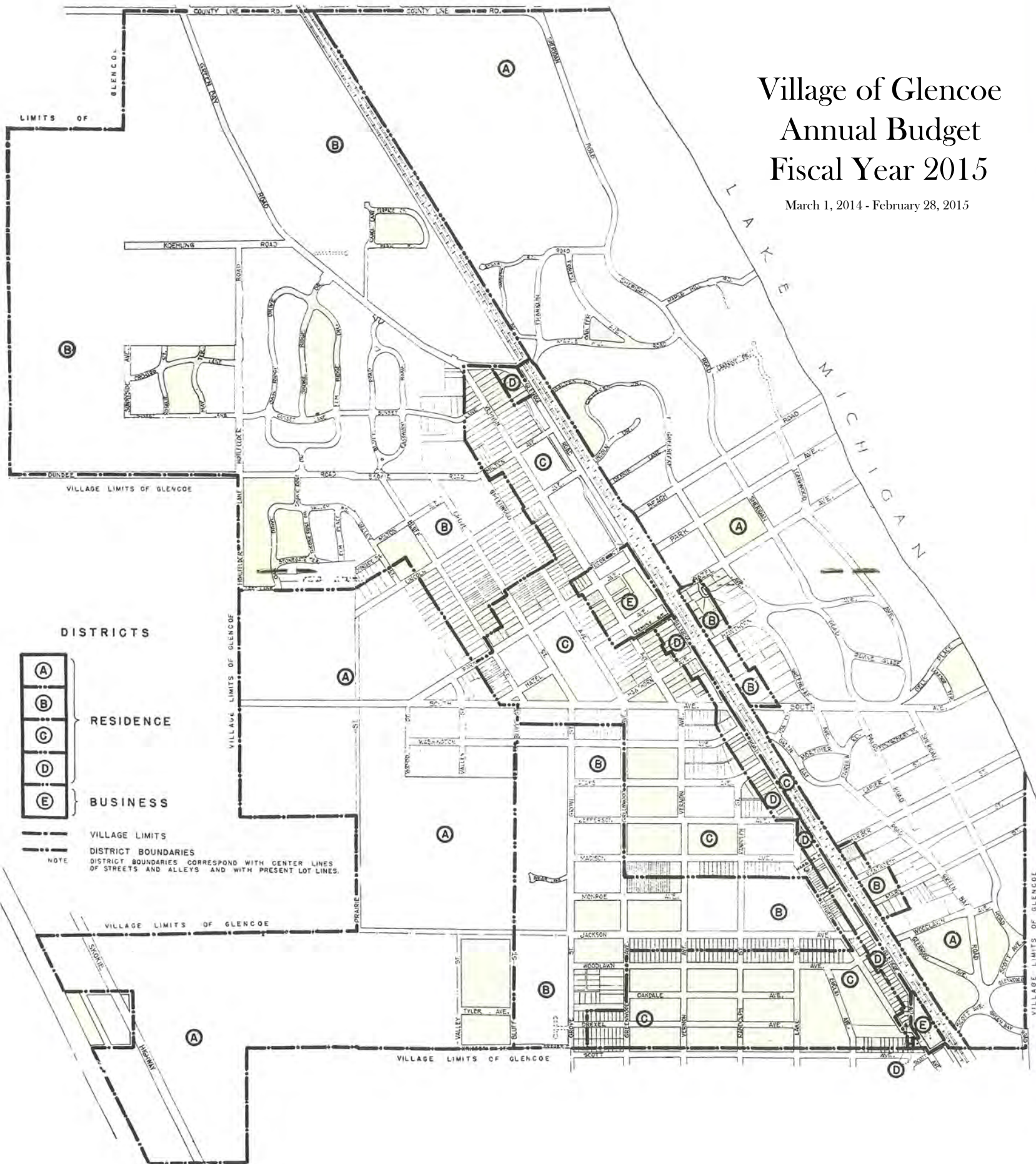


# Village of Glencoe Annual Budget Fiscal Year 2015

March 1, 2014 - February 28, 2015





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Glencoe  
Illinois**

For the Fiscal Year Beginning

**March 1, 2013**

Executive Director



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**VILLAGE OF GLENCOE  
BUDGET BRIEF**

March 1, 2014 through February 28, 2015 (Fiscal Year 2015)

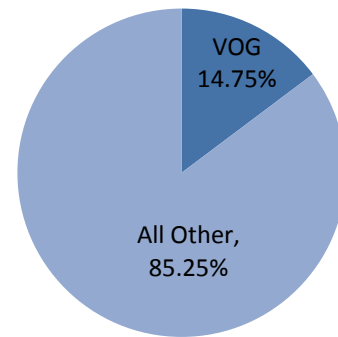
*This budget summary is intended to provide a brief summary of the Fiscal Year 2015 budget. Altering expenditures or revenues listed does not necessarily correlate to household savings or to additional expenses. **This brief also includes table which shows the cost per \$100,000 of all Village operating 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 2012. The 2013 Tax levy rate information for the Levy adopted in December 2013, will not be available until June 2014 at the earliest.

<b>Taxing Unit</b>	<b>2012 Tax Rate</b>	<b>% of Tax Bill</b>
Village of Glencoe (VOG)	1.189	14.75%
Public Library	0.241	2.99%
High School District #203	1.864	23.12%
Grade School District #35	2.943	36.51%
Cook County	0.594	7.37%
Water Reclamation District	0.370	4.59%
Park District	0.578	7.17%
Community College #535	0.219	2.72%
Misc. Taxing Units (1)	0.063	0.78%
<b>TOTAL Property Tax Bill</b>	<b>8.061</b>	<b>100.00%</b>

**How Property Tax is Distributed**



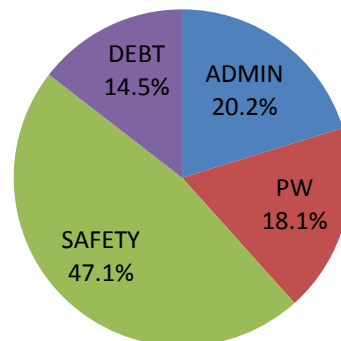
Notes: (1) Includes New Trier Township, N.T. General Assistance, Suburban T.B. Sanitarium, and Mosquito Abatement District.

**DISTRIBUTION OF 2013 TAX LEVY**

Below is a summary of how the the Village share of 2013 property tax levy (\$10,420,650) will be distributed.

<b>Purpose</b>	<b>% of VOG Tax</b>
Administrative Services	20.22%
Health & Community Services	0.00%
Sewer Maintenance	4.21%
Forestry Services	5.02%
Infrastructure Maintenance	3.48%
Street Maintenance	5.43%
Police Services	35.31%
Fire Services	7.85%
Paramedic Services	3.96%
Debt Service	14.51%

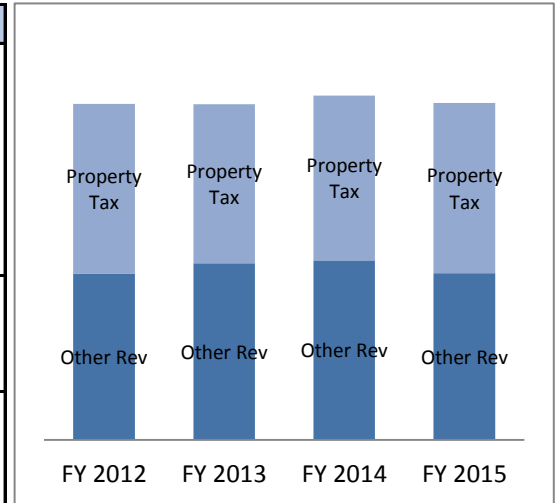
**2013 Property Tax By Function**



Property taxes make up 50.5% of the total Fiscal Year 2015 revenue budget. The Fiscal Year 2015 Budget includes total revenues of \$21,302,722 and expenditures of \$25,889,497 (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)				
	FY12	FY13	FY14	FY15
Service Charges	3,780	4,219	3,719	3,900
Other Taxes	2,236	2,277	2,445	2,336
Permits	797	967	1,474	963
Sales Tax	1,694	1,791	1,913	1,814
Other Revenue	1,704	1,588	1,481	1,224
Sub-Total	10,211	10,843	11,032	10,237
% Change		6.2%	1.7%	-7.2%
Property Tax	10,418	9,779	10,107	10,455
% Change		-6.1%	3.4%	3.4%
<b>Grand Total</b>	<b>20,629</b>	<b>20,621</b>	<b>21,139</b>	<b>20,693</b>
		0.0%	2.5%	-2.1%



FY 2012 through FY 2014 are actual numbers. The FY 2015 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). Most significantly the revenue included in the FY15 budget is \$446,000 less than actual revenue collected during FY14.

## Where Do Village Expenditures Come From?

Operating Expenditures (in Thousands)							
	FY 14	Rate Per	FY 15	% of FY15	Rate Per	\$ Change	% Change
	Budget	\$100 EAV	Budget	Expense	\$100 EAV	From FY14	From FY14
Administrative Services	3,674	0.4198	3,986	20.3%	0.4554	312	8.5%
Sewer Maintenance	917	0.1048	950	4.8%	0.1085	33	3.5%
Forestry Services	761	0.0870	781	4.0%	0.0892	20	2.6%
Infrastructure Maintenance	601	0.0687	589	3.0%	0.0673	(12)	-2.1%
Street Maintenance	879	0.1005	838	4.3%	0.0957	(42)	-4.7%
Police Services	5,416	0.6189	5,288	26.9%	0.6043	(128)	-2.4%
Fire Services	1,543	0.1763	1,623	8.2%	0.1854	80	5.2%
Paramedic Services	790	0.0903	780	4.0%	0.0892	(10)	-1.3%
E911	177	0.0202	169	0.9%	0.0193	(8)	-4.5%
Debt Service	1,532	0.1750	1,553	7.9%	0.1775	22	1.4%
Water Utility	1,849	0.2112	1,874	9.5%	0.2141	25	1.4%
Garbage Services	1,226	0.1401	1,246	6.3%	0.1424	20	1.6%
Grand Total	19,365	2.2127	19,676	100.0%	2.2482	311	1.6%
<b>Cost Per \$100,000 EAV</b>		2,212.72			2,248.24	35.52	1.6%

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 FY14, the cost per \$100K of equalized assessed value (EAV) would have been \$2,213 (as compared to the actual 2012 tax rate of \$1.189 or \$1,189 per \$100K of EAV). The FY15 Budget increases that cost by \$36 per \$100K of EAV or 1.6%.**



## 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
- 1979 — Glencoe Theater, on Vernon Avenue near Hazel Street, closed

## VILLAGE OF GLENCOE TIMELINE

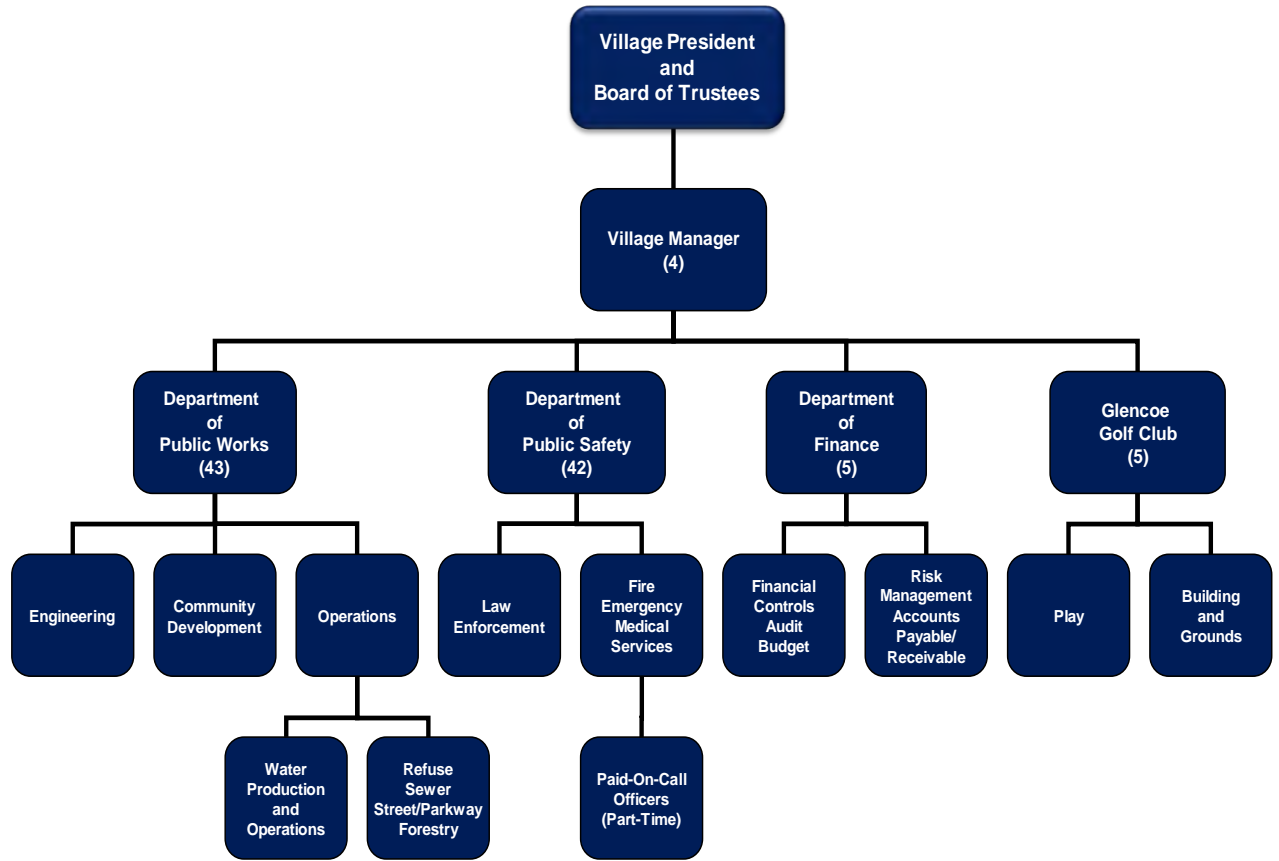
1979	North School closed; changeover to Glencoe Community Center
1982	Public Safety Commission formed
1985	Reproduction restoration of the Frank Lloyd Wright Bridge
1987	Bond referendum passes; inaugurates the street resurfacing program
1988	Home rule referendum fails
1989	Historic Preservation Commission 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

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

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



# FISCAL YEAR 2015 ORG CHART





March 1, 2014

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, 2014 and ending February 28, 2015 (Fiscal Year 2015). As is the case each year, the budget process affords the Village Board the opportunity to balance the needs of the community against available resources with the intent of gaining the maximum return on each revenue dollar. The Village enters into its next Fiscal Year, its 145<sup>th</sup> year as a municipal corporation, with a budget that reflects the needs and expectations of the residents and businesses that call the Village of Glencoe home. Expenditures are weighed heavily against revenue forecasts. Capital projects, planned for many years in advance, are evaluated each year, as are the financial policies and financial forecasts that the Village has relied upon to guide budgetary decision making. The final budget therefore communicates the goals and decisions of the Village to many groups, including residents, the business community, vendors, and credit-rating agencies. The total budget for Fiscal Year 2015 is \$27,613,752 (inclusive of all funds and transfers). This year's budget anticipates many things, but does so within a spending footprint which is \$1.1 Million or 3.93% less than Fiscal Year 2014.

This past year has been a year of continued change and of realized opportunity. The succession of sound leadership of the Village's Executive and Legislative functions was assured with a new Village President and three new Trustees joining the Village Board following the spring 2013 elections. Leadership at the staff level also went through significant changes with the retirements of Public Safety Director Michael Volling and long-time Village Manager Paul Harlow. Following an extensive nationwide search, Cary Lewandowski was hired as the Village's new Public Safety Director in September, and I was privileged to begin my tenure as the Village's 8<sup>th</sup> Village Manager in December.

Physical changes to our community took shape with over \$7,000,000 invested in capital improvements that provided improved roadways and sidewalks, along with new stormwater relief to areas throughout Glencoe, paid for with funds approved by voters in the November 2012 referendum. Work to determine what to do relative to the planned replacement of the Village's nearly century old Water Treatment Facility commenced, with an eye toward ensuring a safe, secure water source at the lowest possible cost to the community for the next century and beyond.

Excitement in our downtown, with the opening of new restaurants and Village Board approval of the construction of the \$30 million Writers' Theatre structure, designed by renowned architect Jeanne Gang, highlights a coming renaissance of downtown Glencoe as a place for this close-knit community to gather, but also for the world to visit. In light of this, efforts commenced on the Plan Commission's work toward developing a downtown subarea plan. That effort will continue through the next fiscal year.

Shared Services continued to be a focus, as the Village and Park District completed their second full year of a Shared Service Agreement with strong savings again provided to the taxpayers of Glencoe through our combined efforts. In this same vein, the Presidents' Council, formed in 2013 and consisting of the Board



Presidents and Chief Administrative Officers of Glencoe's government and quasi-government agencies, now meets regularly to continue the ongoing dialogue between the Village, School District #35, the Glencoe Public Library, the Glencoe Park District and Family Service of Glencoe in efforts to find new opportunities to share resources and build upon already strong interorganizational relationships on behalf of the community.

The community has much to be proud of, and much to consider, as it moves forward into the next Fiscal Year and beyond. The new Fiscal Year brings along with it its own challenges and opportunities. Several highlights include:

- **The opportunity for the Village Board and Executive Staff to work together to establish strategic priorities for the coming three years.** The Village will commence a strategic planning process early in the new fiscal year. This is a process that has not been undertaken in many years, but which will provide structure and a mutual understanding of the Board's priorities moving forward.
- **Work toward developing a plan for our downtown, as well as commencing an update of the Village's overall Comprehensive Plan.** Utilizing information gathered through numerous planned public input processes over the next several months, this will provide a roadmap for (re)development of our downtown and our community for the next 20 years and beyond.
- **A continuing review of options relative to the replacement of the Village's nearly century old water treatment facility, and a possible partnership with the Northwest Water Commission will be explored and publicly vetted.** Reviewing options that maintain the highest quality standards for water production and which respect the needs of the community as a whole will be weighed, and publicly discussed in determining next steps.
- **Planning for the long-term needs of the Glencoe Golf Club,** including opportunities for improvements to the Club House and maintenance facilities.
- **Completion of the second phase of roadway and storm water improvements approved by referendum in 2012.** This includes the Elm Place storm water project improvement and \$1,000,000 in street resurfacing projects throughout the community.
- **Working collaboratively and creatively to fund the costs of government, including pension costs and capital needs.** We will continue efforts to effectively ensure that funds are available to provide the services that our residents expect and also honor our long-range commitments.
- **Continuing our focus on planning for the future of the Village of Glencoe organization in order to serve the ongoing needs of the community.** This will include a focus on succession planning, operations review and review of the Village's long-term financial and capital planning processes. Further exploration of shared service opportunities, capitalizing on our successes and creatively approaching ways to continue to work with neighboring communities and sister governments is also planned.

The Village remains economically stable. While the effects of the Great Recession still persist, the Village has found improvement in the local economy with improved sales tax and increased building activity, both important revenue streams for the Village. For the 11<sup>th</sup> year, the Village has maintained a AAA bond rating by Standard and Poor's, something bestowed on few communities (especially few non-home rule communities) across the State and nation. This budget further allows the Village to continue to provide the highest quality services and do so within a cost structure that places significant emphasis on delivering these services at a great value to the Glencoe taxpayers.

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.

### **FISCAL YEAR 2014 REVENUE AND EXPENDITURE REVIEW**

Fiscal Year 2014 Revenue is projected to finish the year with total revenue of \$22,282,759 or 107.2% of budget. Generally speaking, fees and property taxes generated the revenue anticipated and revenue subject to economic forces outperformed the budget expectations. Income tax revenue was \$226,500 over the budget or 131.0% due mainly to payment timing and some improvement in the economy. Sales tax was \$176,005 over the budget or 110.1%. Building permit revenue was \$731,783 over budget or 210.5%. Property taxes were projected to finish near 100% of 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 \$24,760 less than budget or 98.8%. Also, FY 2014 revenue included a one-time revenue of \$123,135 from the sale of property at 782 Vernon Avenue.

Likewise, Fiscal Year 2014 is projected to finish with total expenditures of \$25,855,155 or 95.6% of budget. Expenditures are broken down in the following way: Personnel 52.7%; capital expenditure 22.4%; operating costs 18.6%; and debt service 6.3%. Personnel expenditures are projected to be \$126,541 over budget or 100.9%. Salaries are projected to be 99.2% of budget, overtime projected to be 136.7% of budget, benefit cost is projected to be 98.4% of budget and pension cost is 99.1% of budget. Overall overtime expenditures were impacted due to storm events, a much more severe winter weather season, increased water main breaks, and staff turnover in the Public Safety Department. Capital expenditures are projected to be at 83.2% of budget due primarily to deferral of purchase of a replacement fire engine and project timing on bond construction projects. Other expense categories are essentially on target with the annual budget expectations.

### **DEVELOPMENT OF THE FISCAL YEAR 2015 BUDGET**

In looking toward development of the Fiscal Year 2015 Budget, staff begins the budget planning process in the fall of each year and expenditures and needs of each department and division are evaluated. Considerations include issues relative to staffing, planned capital projects and equipment replacements, new issues that need to be addressed and other issues of importance relative to the Village's budget. These considerations are discussed, weighed, and evaluated based on staff's initial review and expected revenue performance for the coming year, then prioritized and assessed before being included in or deferred from the draft budget document. The draft budget document is then shared with the Village Board. During this process some of the major considerations the Village Board reviewed included:

- Review of positive revenue (sales tax and building permits);
- Determination of the appropriate level of fund balances;
- Determination of tax abatements;
- Review of the annual repayment of amount due to the Village from the Glencoe Golf Club;
- Review of Golf Club management fees and Garbage Fund and Water Fund management fee;
- Consideration of an increase of garbage fees with decrease in General Fund transfer from \$600,000 to \$450,000;
- Deferring purchase of a Fire Engine From Fiscal Year 2014 to Fiscal Year 2015 with further evaluation to determine the best time and method for purchase; and
- Determination of a Capital Plan identifying critical needs for Fiscal Year 2015.

## **FISCAL YEAR 2015 BUDGET SUMMARY**

Fiscal Year 2015 General Fund revenue is expected to increase by \$482,379 from last year's budget. The revenue increase in the General Fund is due to user charges and the property tax levy increasing by 1.5% (CPI-U). 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 to support operations reduced from \$600,000 in Fiscal Year 2014 to \$450,000 in Fiscal Year 2015. Garbage fees are being increased in Fiscal year 2015 but water rates will remain flat.

The total proposed expenditure budget for Fiscal Year 2015 (excluding pension funds) is \$27,613,752. The 2013 (Fiscal Year 2015) property tax levy, including debt service and the Glencoe Public Library, is \$12,784,405, which presents a \$274,455 or 2.19% increase from the 2012 tax extension. Property Tax Extension Limitation Law (PTELL) allows a 1.70% increase in the 2013 tax extension from 2012 levels. The increase proposed continues the Village's policy of levying an amount to account for Cook County's anticipated loss in collections plus any new equalized assessed value (EAV) that is generated during 2013.

In reviewing the FY 2015 budget, the following summarizes departmental initiatives and programs.

The Department of Public Safety completed an on-site police reaccreditation in April 2014. Final review will take place in July 2014 at the CALEA Conference but reaccreditation is expected. This is a tremendous accomplishment and maintains the department as the only integrated Public Safety Department in the world with Police and Fire accreditation. In an effort to continue to focus on the "bases" of law enforcement, the Department has worked towards implementing "walk and talk" activities in local schools, parks, and the central business district. Staff is taking efforts to develop specialized training through a career development program to ensure all mandated training is accomplished, while providing advancement and leadership opportunities for future leaders of the department. Maintaining adequate staffing levels is vital to the delivery of superior public safety services; therefore the staffing level and organizational structure will be a continued focus as the department addresses manpower issues related to recent retirements.

The Department of Public Works will continue to review current and future service levels in FY 2015 as it evaluates key operations in a number of divisions including garbage collection, street maintenance and snow plow services as well as ongoing shared services with the Park District in forestry and fleet maintenance. With residential construction permit levels increasing again in the last two years, staff continues to manage the increased work load associated with plan review and building inspection services in-house. In FY 2015 staff will review supplemental staffing options to cover scheduled leave for key departmental staff in the building division.

The Village Plan Commission is initiating an update on the 1996 Comprehensive Plan in 2014 and is starting with an update on the Downtown Subarea Plan. The Plan Commission, working together with the Village Planner and staff, has developed a framework for the plan update that will include a series of workshops focused on a number of topics relevant to the downtown – land use, economic development, housing, public spaces, and parking & circulation. Public outreach and participation will be an important part of the process and the Plan Commission is expecting to conclude the Downtown Plan update in 12-15 months.

Lastly, the Village's 5-year agreement with Groot Industries for residential recycling collection expired in February 2014, and the Village Board approved a one (1) year extension. Groot has provided recycling services to the Village since 1993, and has managed the operation of the Solid Waste Agency of Cook County (SWANCC) Glenview Transfer Station since the agency constructed the facility in 1998. SWANCC is

planning on going to the market when the Groot contract expires in April 2015. It is expected that recycling collection contract rates will be affected by the outcome of the new SWANCC Transfer Station Agreement, so the Village will seek competitive bids for a new contract for residential recycling services at that same time in order to capitalize on the expected rate reduction.

#### **PLANNED OPERATIONAL INITIATIVES AND CAPITAL PROJECTS/IMPROVEMENTS**

The total Fiscal Year 2015 Capital Budget is \$5,644,964. Of that amount, \$4,045,964 is financed by bond proceeds and/or reimbursable by grants, and \$117,000 is related to implementation of the approved information technology plan. The remaining \$1,599,000 in capital spending includes \$679,000 in equipment and projects carried over in part or entirely from the prior fiscal year. These items were generally carried from one year to the next due to cost adjustments required to complete the desired project.

The following major budget items, projects and programs are included in the Fiscal Year 2015 Budget:

- E911 Room Improvements (\$10,000 – E911 Fund);
- Laptop Replacements (3) (\$15,00 – E911 Fund);
- Refuse Hauler #60 (\$41,000 – Garbage Fund);
- Leaf Vacuum #70 (\$32,500 – Garbage Fund);
- Vehicle Replacement (\$30,000 – General Fund);
- Utility Dump Truck Replacement #24 (\$68,000 – General Fund);
- Restoration – Ravine Bluffs Monuments Phase 2 (\$23,000 – General Fund);
- Repair Wentworth Ave., Retaining Wall (\$16,500 – General Fund);
- HVAC Improvement (\$25,000 – General Fund);
- PS Garage Floor Upgrade (\$45,000 – General Fund);
- PW Vehicle Replacement #14 (\$35,000 – General Fund);
- Dump Truck w/ Plow Replacement #39 (\$125,000 – General Fund);
- Downtown Sidewalk Tractor Replacement #47 (\$93,000 – General Fund);
- Bridge Repair – Green Bay Rd. over Hazel Ave. (\$50,000 – General Fund);
- PS Vehicle Replacement (3) (\$130,000 – General Fund);
- Fire Engine 30 Cost Adjustment, replacement & equipment (\$600,000 – General Fund);
- Street Improvement (75,000 – Motor Fuel Tax Fund);
- Water Main Replacement Improvements (\$100,000 – Water Fund);
- Filter to Waste (\$30,000 – Water Fund);
- Filter Valves (\$40,000 – Water Fund);
- Water System Master Plan (\$15,000 – Water Fund);
- Storm Sewer Drainage Improvements – Elm Place Basin (\$1,400,000 – Bond Fund);
- Cary Over – Storm Sewer Improvements (\$900,000 – Bond Fund);
- Street Resurfacing year 2 (\$1,000,000 – Bond Fund);
- Sanitary Sewer Improvements year 2 (\$400,000 – Bond Fund);
- Cary Over – Sanitary Sewer Improvements (\$102,564 – Bond Fund);
- Sidewalk Repair year 2 (\$100,000 – Bond Fund);
- IT Strategic Plan Projects year 3 (\$117,900, General Fund); and
- AED Devices (\$25,500, Grant)



## CONCLUSION

The Fiscal Year 2015 Budget is a compilation of concerted and concerned review of the financial condition of the Village. Considerable effort has gone into this document to evaluate, forecast and translate the fluctuations of the economy into a working document for the Village. The on-going efforts to recognize the impact of the economy on the Village budget have put the Village in the position of continuing to deliver the highest level of service to the community with the minimum amount of staffing. The ability of the Village to be vigilant to its fiscal responsibilities, to closely monitor spending and maximize available resources has been the hallmark of the effort that puts the Village on solid financial ground. Looking forward, however, will require a critical review of priorities and planned expectations to ensure the delivery of services within the same or similar value to Glencoe taxpayers.

The Fiscal Year 2015 Budget maintains the Village's outstanding financial condition while looking to the future.

## ACKNOWLEDGEMENTS

The development of the annual budget is an effort that encompasses the entire 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 the community. 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. They deserve profound thanks for these efforts. Likewise, I also wish to acknowledge and sincerely thank the Village President, Board of Trustees and the Finance Committee of the Village Board for their support, their vision and for their thoughtful and deliberate approach to development of this document. Each deserves accolades for their continued stewardship of the Village and for its financial health and wellbeing.

Sincerely,



Philip A. Kiraly  
Village Manager

cc: Executive Staff  
Steve Elrod, Village Attorney



# BUDGET SUMMARY

The Budget Summary section includes the following:

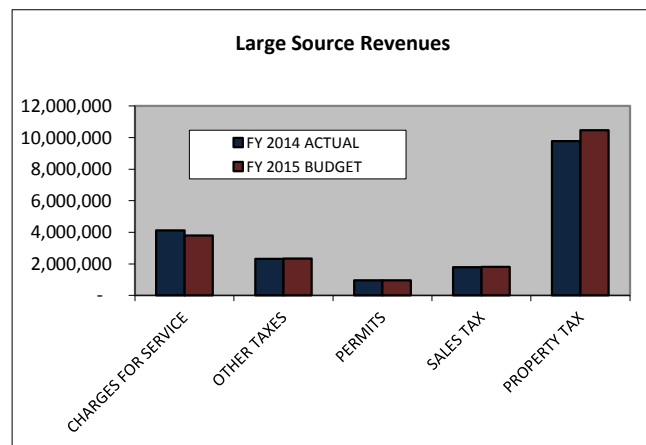
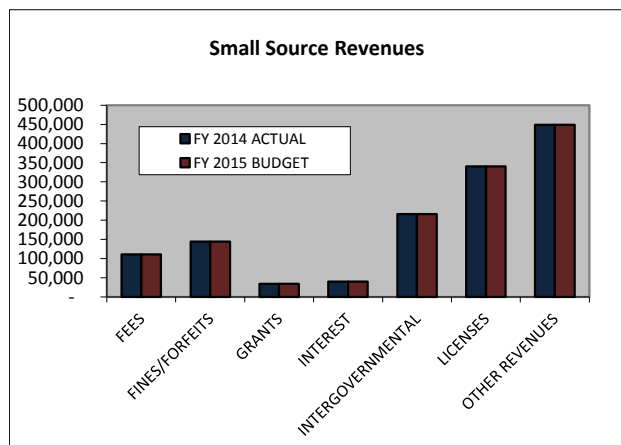
- Revenues
- Expenditures
- Revenue and Expenditure Comparison
- Capital Expenditures
  - Long-Range Capital Plan (FY14) as compared to FY14 Budget
  - FY14 Quarterly Breakdown of Capital Expenditures
- Fund Balance
  - Fund Balance Summary
- Tax Levy
  - Total Glencoe Tax Rate
  - Extended 2010 Tax Levy versus Adopted 2011 Tax Levy

**VILLAGE OF GLENCOE  
SUMMARY OF BUDGETED FISCAL YEAR 2015 REVENUES**

This is a summary of the budgeted revenues for the fiscal year end February 28, 2015 (FY 2015). 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 Golf Club.

<u>FUND</u>	<u>GENERAL</u>	<u>WATER</u>	<u>GARBAGE</u>	<u>SUB-TOTAL OPERATING</u>	<u>MFT</u>	<u>E-911</u>	<u>SUB-TOTAL SPECIAL</u>
<u>TYPE OF REVENUE</u>							
CHARGES FOR SERVICE	693,679	2,089,148	1,006,777	3,789,604	-	-	-
FEES	110,806	-	-	110,806	-	-	-
FINES/FORFEITS	143,800	-	-	143,800	-	-	-
GRANTS	34,225	-	-	34,225	-	-	-
INTEREST	17,775	2,600	400	20,775	500	750	1,250
INTERGOVERNMENTAL	-	-	-	-	216,000	-	216,000
LICENSES	340,790	-	-	340,790	-	-	-
OTHER REVENUES	354,910	77,100	17,100	449,110	-	-	-
OTHER TAXES	2,183,368	-	7,000	2,190,368	-	145,880	145,880
PERMITS	963,070	-	-	963,070	-	-	-
SALES TAX	1,813,870	-	-	1,813,870	-	-	-
PROPERTY TAX	8,891,126	-	-	8,891,126	-	-	-
<b>SUB-TOTAL</b>	<b>15,547,419</b>	<b>2,168,848</b>	<b>1,031,277</b>	<b>18,747,544</b>	<b>216,500</b>	<b>146,630</b>	<b>363,130</b>
<u>OTHER FINANCING SOURCES</u>							
BOND PROCEEDS	-	-	-	-	-	-	-
INTERFUND REVENUE	160,079	-	450,000	610,079	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-
OTHER	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>160,079</b>	<b>-</b>	<b>450,000</b>	<b>610,079</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL BUDGET</b>	<b>15,707,498</b>	<b>2,168,848</b>	<b>1,481,277</b>	<b>19,357,623</b>	<b>216,500</b>	<b>146,630</b>	<b>363,130</b>

**FY 2014 REVENUE PROJECTIONS AS COMPARED TO FY 2015 REVENUE BUDGET (ALL FUNDS)**

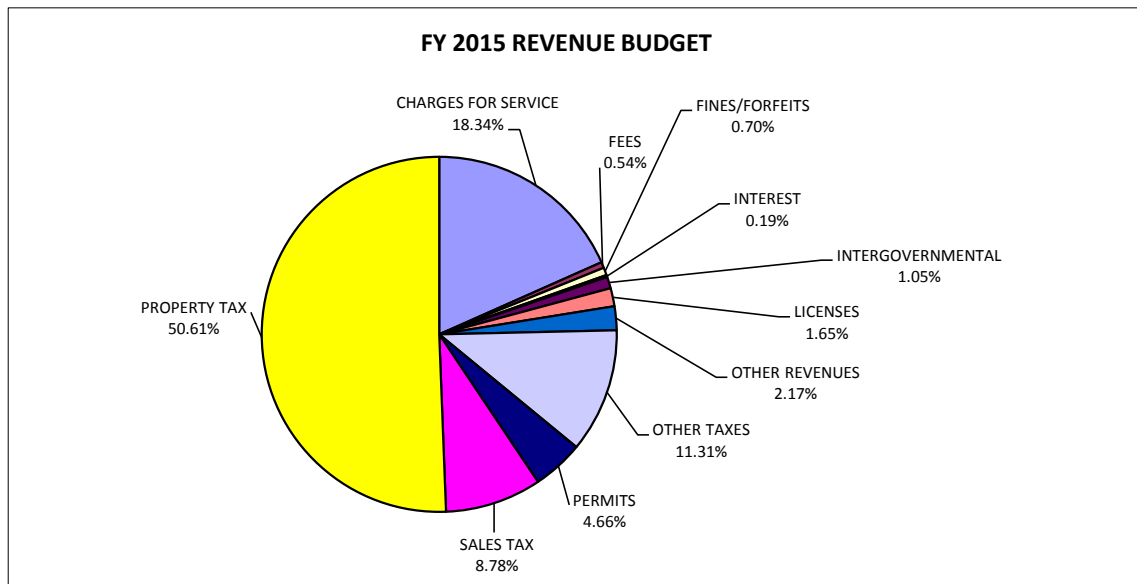


**VILLAGE OF GLENCOE  
SUMMARY OF BUDGETED FISCAL YEAR 2015 REVENUES**

Continued from previous page.

<u>BOND CONSTRUCTION</u>	<u>DEBT</u>	<u>FY 2015 BUDGET</u>	<u>FY 2014 ACTUAL</u>	<u>FY 2013 ACTUAL</u>	<u>FY 2012 ACTUAL</u>	<u>TYPE OF REVENUE</u>
-	-	3,789,604	3,644,272	4,114,994	3,667,579	CHARGES FOR SERVICE
-	-	110,806	105,750	104,087	112,012	FEES
-	-	143,800	160,060	185,730	130,339	FINES/FORFEITS
-	-	34,225	62,896	216,889	59,496	GRANTS
15,875	1,886	39,786	37,676	30,002	20,960	INTEREST
-	-	216,000	253,193	247,568	255,883	INTERGOVERNMENTAL
-	-	340,790	365,197	337,173	334,182	LICENSES
-	-	449,110	629,901	570,260	902,846	OTHER REVENUES
-	-	2,336,248	2,445,372	2,312,315	2,268,026	OTHER TAXES
-	-	963,070	1,473,782	967,415	797,291	PERMITS
-	-	1,813,870	1,913,244	1,790,991	1,694,455	SALES TAX
-	1,564,208	10,455,334	10,107,261	9,778,819	10,418,010	PROPERTY TAX
<b>15,875</b>	<b>1,566,094</b>	<b>20,692,643</b>	<b>21,198,604</b>	<b>20,656,243</b>	<b>20,661,078</b>	<b>SUB-TOTAL</b>
-	-	-	-	8,907,350	-	<u>OTHER FINANCING SOURCES</u>
-	-	610,079	450,490.98	602,879	515,137	BOND PROCEEDS
-	-	-	-	-	-	INTERFUND REVENUE
-	-	-	123,135	60,588	-	TRANSFERS IN
-	-	610,079	573,626	9,570,817	515,137	OTHER
-	-	-	-	-	-	<b>SUB-TOTAL</b>
<b>15,875</b>	<b>1,566,094</b>	<b>21,302,722</b>	<b>21,772,230</b>	<b>30,227,060</b>	<b>21,176,215</b>	<b>GRAND TOTAL BUDGET</b>

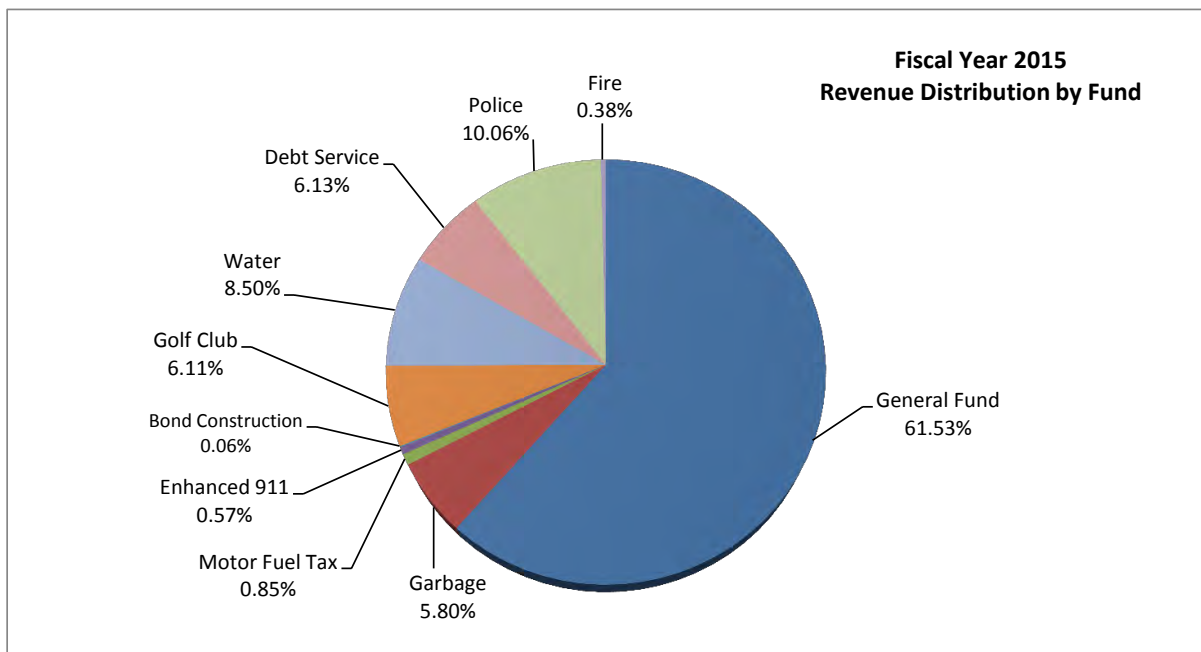
Property tax remains to be the primary revenue source of the Village at over 50% of the total revenue budget.





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

Fund	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
<b>Revenues and Other Financing Sources</b>					
General Fund	14,883,604	15,410,685	15,225,119	16,697,218	15,707,498
<b>Special Funds</b>					
Garbage	1,378,450	1,461,371	1,502,263	1,476,249	1,481,277
Motor Fuel Tax	256,664	252,662	216,500	253,693	216,500
Enhanced 911	147,917	154,887	140,850	148,853	146,630
Bond Construction Fund	34,811	8,912,425	15,500	16,652	15,875
<b>Enterprise Fund</b>					
Golf Club	1,465,622	1,669,460	1,524,915	1,712,804	1,560,617
Water	2,098,607	2,454,213	2,156,936	2,157,107	2,168,848
Debt Service	2,102,400	1,390,863	1,532,952	1,532,987	1,566,094
<b>Total Revenues (Excluding Pension Funds)</b>	<b>22,368,074</b>	<b>31,706,565</b>	<b>22,315,035</b>	<b>23,995,563</b>	<b>22,863,339</b>
<b>Pension Funds</b>					
Police	2,706,824	2,462,469	2,699,532	2,661,751	2,569,314
Fire	77,877	61,668	82,443	94,481	97,243
<b>Total Revenue (Pension Funds Only)</b>	<b>2,784,700</b>	<b>2,524,137</b>	<b>2,781,975</b>	<b>2,756,232</b>	<b>2,666,557</b>
<b>Grand Total</b>	<b>25,152,775</b>	<b>34,230,702</b>	<b>25,097,010</b>	<b>26,751,795</b>	<b>25,529,896</b>

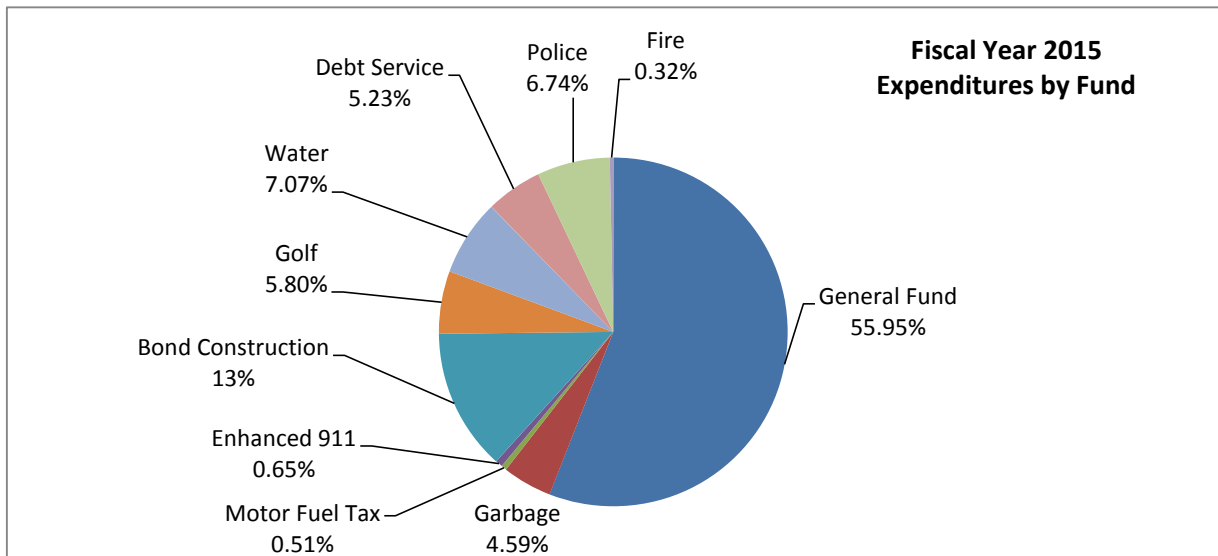


**NOTE:**

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

**Budget Summary  
Expenditure Totals By Fund  
(Includes Transfers)**

Fund	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget
<b>Expenditures and Other Financing Uses</b>					
General Fund	14,941,812	14,574,827	16,405,742	15,865,730	16,622,575
Special Funds					
Garbage	1,522,183	1,337,218	1,463,447	1,421,913	1,362,464
Motor Fuel Tax	308,018	465,752	77,396	51,999	152,935
Enhanced 911	153,721	154,233	191,928	185,567	193,963
Bond Construction Fund	422,228	171,837	5,300,000	4,870,551	3,902,564
Enterprise Fund					
Golf	1,308,235	1,368,612	1,705,127	1,512,642	1,724,255
Water	1,767,804	1,938,931	2,066,899	1,926,054	2,101,639
Debt Service	2,054,703	1,335,317	1,531,637	1,533,341	1,553,356
<b>Total Expenditures (Excluding Pension Funds)</b>	<b>22,478,705</b>	<b>21,346,727</b>	<b>28,742,177</b>	<b>27,367,797</b>	<b>27,613,752</b>
Pension Funds					
Police	1,580,901	1,638,552	1,661,355	1,831,912	2,002,328
Fire	106,437	100,096	88,111	89,133	94,983
<b>Total Expenditures (Pension Funds)</b>	<b>1,687,338</b>	<b>1,738,648</b>	<b>1,749,466</b>	<b>1,921,045</b>	<b>2,097,311</b>
<b>Grand Total</b>	<b>24,166,043</b>	<b>23,085,374</b>	<b>30,491,643</b>	<b>29,288,842</b>	<b>29,711,063</b>



**NOTE:**

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

**Fiscal Year 2015**  
**Expenditure Detail by Category**  
(Excludes Golf Club)

	Personnel	Services	Commodities	Debt Service	Capital	Other	Transfer	Total
Village Manager								
Manager's Office	\$ 578,479	\$ 101,532	\$ 6,600	\$ -	\$ 30,000	\$ -	\$ 300,000	\$ 1,016,611
Legal	\$ 24,942	\$ 248,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272,942
Community Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,841	\$ -	\$ 89,841
Boards & Commissions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,020	\$ -	\$ 89,020
Department Total	\$ 603,421	\$ 349,532	\$ 6,600	\$ -	\$ 30,000	\$ 178,861	\$ 300,000	\$ 1,468,414
Finance Department								
Finance	\$ 614,651	\$ 119,964	\$ 10,505	\$ -	\$ -	\$ 2,500	\$ -	\$ 747,620
Support Services	\$ 136,990	\$ 105,131	\$ 71,764	\$ -	\$ 117,900	\$ -	\$ -	\$ 431,785
Liability	\$ 4,000	\$ 6,654	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 460,654
Department Total	\$ 755,641	\$ 231,749	\$ 82,269	\$ -	\$ 117,900	\$ 2,500	\$ 450,000	\$ 1,640,059
Public Works								
Public Works Admin	\$ 839,915	\$ 196,522	\$ 30,500	\$ -	\$ -	\$ -	\$ -	\$ 1,066,937
Sewer	\$ 730,919	\$ 111,855	\$ 99,040	\$ -	\$ 68,000	\$ 8,000	\$ -	\$ 1,017,814
Forestry	\$ 556,111	\$ 183,430	\$ 36,200	\$ -	\$ 39,500	\$ 5,000	\$ -	\$ 820,241
Municipal Buildings	\$ 41,535	\$ 88,340	\$ 9,950	\$ -	\$ 70,000	\$ -	\$ -	\$ 209,825
Parking	\$ -	\$ 48,700	\$ 15,750	\$ -	\$ -	\$ -	\$ -	\$ 64,450
Community Development	\$ 393,967	\$ 11,820	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 408,287
Municipal Garage	\$ 225,433	\$ 48,900	\$ 18,720	\$ -	\$ -	\$ 5,000	\$ -	\$ 298,053
Streets	\$ 489,226	\$ 91,055	\$ 211,820	\$ -	\$ 303,000	\$ -	\$ -	\$ 1,095,101
Street Lighting	\$ -	\$ 86,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,500
Department Total	\$ 3,277,106	\$ 867,122	\$ 424,480	\$ -	\$ 480,500	\$ 18,000	\$ -	\$ 5,067,208
Public Safety								
Police	\$ 4,706,287	\$ 359,949	\$ 222,245	\$ -	\$ 130,000	\$ -	\$ -	\$ 5,418,481
Fire	\$ 1,415,447	\$ 87,520	\$ 112,700	\$ -	\$ 600,000	\$ 7,000	\$ -	\$ 2,222,667
Paramedic	\$ 739,246	\$ 24,000	\$ 17,000	\$ -	\$ 25,500	\$ -	\$ -	\$ 805,746
Department Total	\$ 6,860,980	\$ 471,469	\$ 351,945	\$ -	\$ 755,500	\$ 7,000	\$ -	\$ 8,446,894
<b>General Fund Total</b>	<b>\$ 11,497,148</b>	<b>\$ 1,919,872</b>	<b>\$ 865,294</b>	<b>\$ -</b>	<b>\$ 1,383,900</b>	<b>\$ 206,361</b>	<b>\$ 750,000</b>	<b>\$ 16,622,575</b>
Garbage	\$ 646,261	\$ 468,683	\$ 118,040	\$ 13,000	\$ 73,500	\$ -	\$ 42,980	\$ 1,362,464
MFT	\$ -	\$ 45,700	\$ -	\$ -	\$ 75,000	\$ -	\$ 32,235	\$ 152,935
Enhanced 911	\$ 54,694	\$ 67,769	\$ 46,500	\$ -	\$ 25,000	\$ -	\$ -	\$ 193,963
<b>Special Funds Total</b>	<b>\$ 700,955</b>	<b>\$ 582,152</b>	<b>\$ 164,540</b>	<b>\$ 13,000</b>	<b>\$ 173,500</b>	<b>\$ -</b>	<b>\$ 75,215</b>	<b>\$ 1,709,362</b>
Water								
Production	\$ 631,468	\$ 187,158	\$ 109,300	\$ -	\$ 85,000	\$ 69,000	\$ 21,490	\$ 1,103,416
Distribution	\$ 518,703	\$ 124,170	\$ 59,200	\$ 174,660	\$ 100,000	\$ -	\$ 21,490	\$ 998,223
Department Total	\$ 1,150,171	\$ 311,328	\$ 168,500	\$ 174,660	\$ 185,000	\$ 69,000	\$ 42,980	\$ 2,101,639
<b>Enterprise Fund Total</b>	<b>\$ 1,150,171</b>	<b>\$ 311,328</b>	<b>\$ 168,500</b>	<b>\$ 174,660</b>	<b>\$ 185,000</b>	<b>\$ 69,000</b>	<b>\$ 42,980</b>	<b>\$ 2,101,639</b>
<b>Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,553,356</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,553,356</b>
<b>Bond Construction</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,902,564</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,902,564</b>
<b>Total (Excluding Pension Funds)</b>	<b>\$ 13,348,274</b>	<b>\$ 2,813,353</b>	<b>\$ 1,198,334</b>	<b>\$ 1,741,016</b>	<b>\$ 5,644,964</b>	<b>\$ 275,361</b>	<b>\$ 868,195</b>	<b>\$ 25,889,497</b>
Pension Funds								
Police Pension	\$ 1,921,328	\$ 79,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,002,328
Firefighters Pension	\$ 94,833	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,983
<b>Pension Fund Total</b>	<b>\$ 2,016,161</b>	<b>\$ 79,150</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,097,311</b>
<b>Grand Total</b>	<b>\$ 15,364,435</b>	<b>\$ 2,892,503</b>	<b>\$ 1,200,334</b>	<b>\$ 1,741,016</b>	<b>\$ 5,644,964</b>	<b>\$ 275,361</b>	<b>\$ 868,195</b>	<b>\$ 27,986,808</b>

**STATEMENT OF REVENUES AND EXPENDITURES OF GOVERNMENTAL FUNDS**

	Fiscal Year			
	Actual 2012	Actual 2013	Actual 2014	Budget 2015
<b>REVENUES</b>				
Property Taxes	10,418,010	9,778,819	10,107,261	10,455,334
Other Taxes	3,962,481	4,103,306	4,358,616	4,150,118
Charges for Service	1,652,773	1,739,001	1,559,624	1,700,456
Permits	797,291	967,415	1,473,782	963,070
Fine and Forfeitures	130,339	185,730	160,060	143,800
Licenses	334,182	337,173	365,197	340,790
Fees	112,012	104,087	105,750	110,806
Investment Income	19,352	27,133	34,846	37,186
Other Revenue (Intergovernmental)	1,136,031	959,366	860,053	622,235
<b>Total Revenues</b>	<b>18,562,471</b>	<b>18,202,030</b>	<b>19,025,190</b>	<b>18,523,795</b>
<b>EXPENDITURES</b>				
Personnel	11,897,210	11,749,308	12,425,807	12,198,103
Services	2,267,226	2,256,600	2,367,946	2,503,325
Commodities	1,018,634	986,985	1,015,634	1,029,834
Debt Service	2,056,460	1,374,849	1,540,165	1,565,056
Capital (See Use of Bond Proceeds Below)	1,786,060	987,709	5,300,755	5,459,964
Other Expense	1,252,637	1,348,603	130,989	206,361
<b>Total Expenditures</b>	<b>20,278,227</b>	<b>18,704,054</b>	<b>22,781,296</b>	<b>22,962,643</b>
Excess of Revenues over (under) Expenditures	<b>(1,715,756)</b>	<b>(502,024)</b>	<b>(3,756,106)</b>	<b>(4,438,848)</b>
<b>OTHER FINANCING SOURCES</b>				
Interfund Revenue	515,137	602,879	450,491	610,079
Bond Proceeds	-	8,907,350	-	-
Sale of Assets	-	60,588	123,135	-
(OTHER FINANCING USES)	414,037	521,832	367,045	825,215
<b>NET CHANGE IN FUND BALANCE</b>	<b>(786,581)</b>	<b>9,590,625</b>	<b>(2,815,435)</b>	<b>(3,003,554)</b>
<b>USE OF BOND PROCEEDS</b>	<b>34,811</b>	<b>8,912,425</b>	<b>15,927</b>	<b>15,875</b>

**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.

**WATER FUND - PROPRIETARY FUND**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**

	Audited		Unaudited	
	Fiscal Year			
	Actual 2012	Actual 2013	Actual 2014	Budget 2015
<b>REVENUES</b>				
Charges for Services	2,014,806	2,375,993	2,084,648	2,089,148
Miscellaneous	82,192	75,351	79,067	77,100
<b>Total Revenues</b>	<b>2,096,998</b>	<b>2,451,344</b>	<b>2,163,715</b>	<b>2,166,248</b>
<b>EXPENDITURES</b>				
Water Production	1,055,082	918,077	1,076,555	1,103,416
Water Distribution	1,353,562	3,181,389	774,600	998,223
Capital Assets capitalized	(709,625)	(2,269,334)	(93,102)	-
Depreciation	67,160	88,145	111,778	(69,000)
<b>Total Expenditures</b>	<b>1,766,179</b>	<b>1,918,277</b>	<b>1,869,832</b>	<b>2,032,639</b>
<b>Operating Income (Loss)</b>	<b>330,818</b>	<b>533,067</b>	<b>293,884</b>	<b>133,609</b>
<b>Non-Operating Revenue (Expenses)</b>				
Interest Income	1,608	2,869	2,830	639
Interest Expense	(1,623)	(20,656)	(37,655)	-
<b>CHANGE IN NET ASSETS</b>	<b>330,803</b>	<b>515,280</b>	<b>259,059</b>	<b>134,248</b>
<b>NET ASSETS (March 1)</b>	<b>2,705,910</b>	<b>3,036,713</b>	<b>3,551,993</b>	<b>3,811,052</b>
<b>NET ASSETS (February 28/29)</b>	<b>3,036,713</b>	<b>3,551,993</b>	<b>3,811,052</b>	<b>3,945,300</b>

**NOTE**

Statement does not include resources or uses of the IEPA Loan and also excludes capital outlay.

**GLENCOE GOLF CLUB**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITIONS**

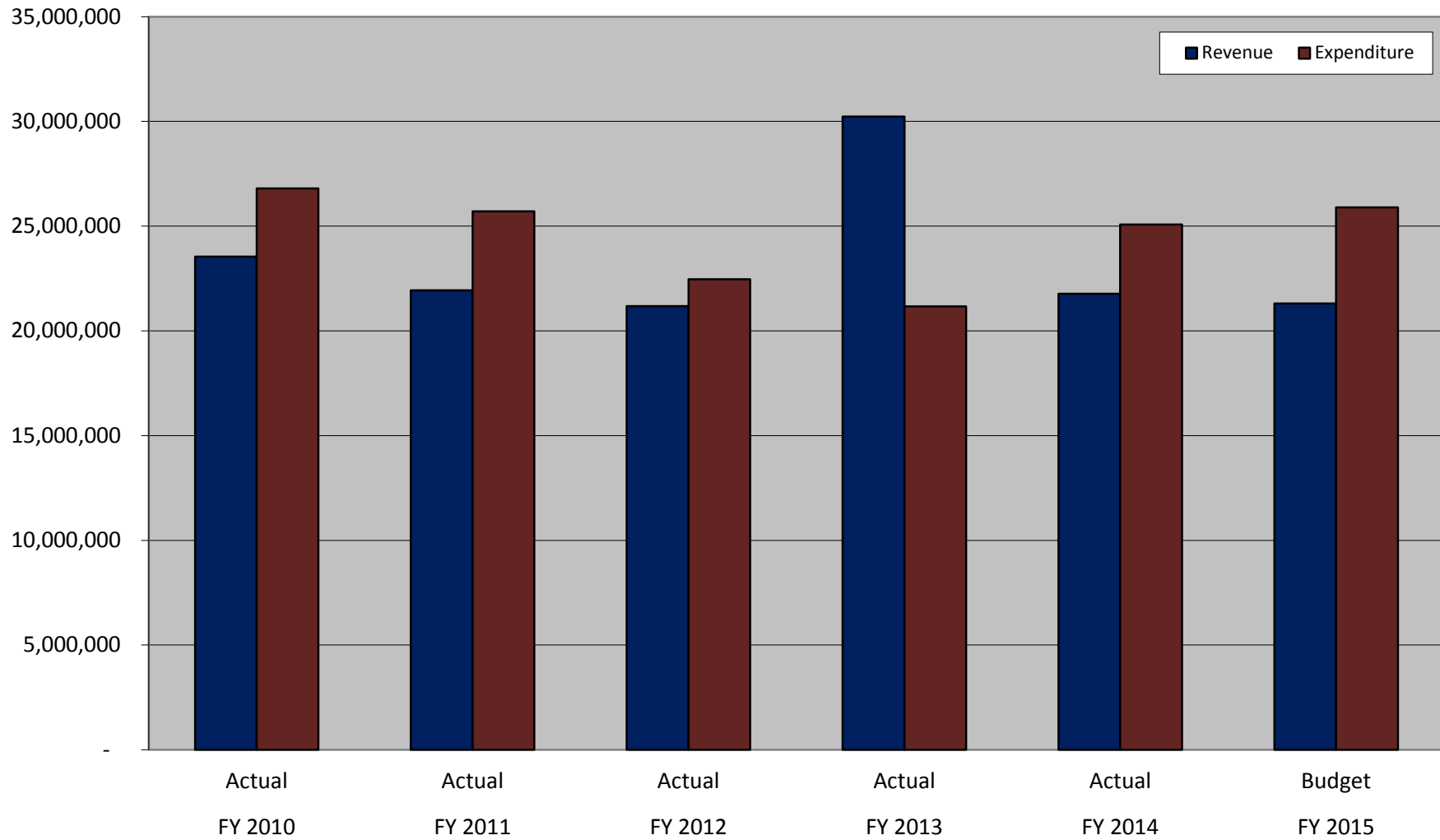
	Audited		Unaudited	
	Fiscal Year			
	Actual 2012	Actual 2013	Actual 2014	Budget 2015
<b>REVENUES</b>				
Charges for Services	1,457,406	1,547,837	1,612,039	1,446,645
Miscellaneous	33,592	117,235	96,187	112,280
<b>Total Revenues</b>	<b>1,490,998</b>	<b>1,665,072</b>	<b>1,708,226</b>	<b>1,558,925</b>
<b>EXPENDITURES</b>				
Personnel	770,659	794,511	783,383	876,278
Services	289,641	324,525	300,641	321,029
Commodities	127,142	132,980	129,509	132,233
Capital	6,357	751	13,204	234,612
Other Expense	79,416	89,060	105,822	90,300
Cost of Goods Sold	35,020	31,938	45,146	33,404
<b>Total Expenditures</b>	<b>1,308,235</b>	<b>1,373,765</b>	<b>1,377,704</b>	<b>1,687,856</b>
<b>Operating Income (Loss)</b>	<b>182,763</b>	<b>291,307</b>	<b>330,522</b>	<b>(128,931)</b>
<b>Non-Operating Revenue (Expenses)</b>				
Disposal of capital assets	(27,074)	7,350	(9,768)	-
Interest Income	2,212	2,204	4,787	4,792
<b>CHANGE IN NET ASSETS</b>	<b>157,901</b>	<b>300,861</b>	<b>325,540</b>	<b>(124,139)</b>

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

Fund	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	FY 2015 Budget
<b><u>Revenues and Other Financing Sources</u></b>					
General Fund	14,883,604	15,410,685	15,225,119	16,493,178	15,707,498
Special Funds					
Garbage	1,378,450	1,461,371	1,502,263	1,182,193	1,481,277
Motor Fuel Tax	256,664	252,662	216,500	253,629	216,500
Enhanced 911	147,917	154,887	140,850	148,642	146,630
Bond Construction Fund	34,811	8,912,425	15,500	15,927	15,875
Enterprise Fund					
Golf	1,465,622	1,669,460	1,524,915	1,712,804	1,560,617
Water	2,098,607	2,454,213	2,156,936	2,173,414	2,168,848
Debt Service	2,102,400	1,390,863	1,532,952	1,497,055	1,566,094
<b>Total Revenues</b> <b>(Excluding Pension Funds)</b>	<b>22,368,074</b>	<b>31,706,565</b>	<b>22,315,035</b>	<b>23,476,843</b>	<b>22,863,339</b>
<b><u>Expenditures and Other Financing Uses</u></b>					
General Fund	14,941,812	14,574,827	16,405,742	15,399,674	16,622,575
Special Funds					
Garbage	1,522,183	1,337,218	1,463,447	1,210,806	1,362,464
Motor Fuel Tax	308,018	465,752	77,396	52,067	152,935
Enhanced 911	153,721	154,233	191,928	158,097	193,963
Bond Construction Fund	422,228	171,837	5,300,000	4,786,132	3,902,564
Enterprise Fund					
Golf	1,308,019	1,367,637	1,705,127	1,510,147	1,724,255
Water	1,767,804	1,938,931	2,066,899	1,741,072	2,101,639
Debt Service	2,054,703	1,335,317	1,531,637	1,533,374	1,553,356
<b>Total Expenditures</b> <b>(Excluding Pension Funds)</b>	<b>22,478,489</b>	<b>21,345,751</b>	<b>28,742,177</b>	<b>26,391,370</b>	<b>27,613,752</b>
<b>Revenue less Expenditures</b> <b>Surplus / (Deficit)</b>	<b>(110,414)</b>	<b>10,360,814</b>	<b>(6,427,142)</b>	<b>(2,914,527)</b>	<b>(4,750,413)</b>



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



**VILLAGE OF GLENCOE  
HISTORY OF ADOPTED BUDGETS**

FUND	ADOPTED 2009	ADOPTED 2010	ADOPTED 2011	ADOPTED 2012	ADOPTED 2013	ADOPTED 2014	ADOPTED 2015	% CHANGE FROM FY 2014
<b>**REVENUE**</b>								
<u>OPERATING</u>								
GENERAL	14,584,504	13,840,580	14,444,953	14,961,600	14,971,676	15,225,119	15,707,498	3.17%
WATER	1,968,246	1,983,540	1,972,204	3,215,615	4,839,582	2,556,936	2,168,848	-15.18%
GARBAGE	1,198,600	1,270,020	1,342,400	1,357,884	1,483,599	1,502,263	1,481,277	-1.40%
SUB-TOTAL	17,751,350	17,094,140	17,759,557	19,535,099	21,294,857	19,284,318	19,357,623	0.38%
<u>OTHER OPERATING</u>								
GOLF CLUB	1,505,195	1,465,223	1,483,124	1,520,524	1,516,792	1,524,915	1,560,617	2.34%
SUB-TOTAL	1,505,195	1,465,223	1,483,124	1,520,524	1,516,792	1,524,915	1,560,617	2.34%
<u>SPECIAL NON-OPERATING</u>								
MFT	256,200	232,300	215,800	230,050	218,200	216,500	216,500	0.00%
E911	163,500	167,120	158,900	144,570	141,100	140,850	146,630	4.10%
SUB-TOTAL	419,700	399,420	374,700	374,620	359,300	357,350	363,130	1.62%
<u>CAPITAL/DEBT</u>								
CIP	-	109,000	75,000	4,790	-	15,500	15,875	2.42%
CAPITAL RESERVE	-	-	-	-	-	-	-	N/A
DEBT SERVICE	2,520,759	2,775,714	2,648,388	2,058,206	1,400,602	1,379,446	1,566,094	13.53%
SUB-TOTAL	2,520,759	2,884,714	2,723,388	2,062,996	1,400,602	1,394,946	1,581,969	13.41%
<b>TOTAL REVENUES</b>	<b>22,197,004</b>	<b>21,843,497</b>	<b>22,340,769</b>	<b>23,493,239</b>	<b>24,571,551</b>	<b>22,561,529</b>	<b>22,863,339</b>	<b>1.34%</b>
<b>**EXPENDITURES**</b>								
<u>OPERATING</u>								
GENERAL	14,705,820	13,878,578	14,845,996	15,117,284	14,906,805	16,405,742	16,622,575	1.32%
WATER	1,992,534	1,931,258	1,636,279	3,074,945	4,793,554	2,066,899	2,101,639	1.68%
GARBAGE	1,257,070	1,433,317	1,269,745	1,526,665	1,329,662	1,463,447	1,362,464	-6.90%
SUB-TOTAL	17,955,424	17,243,153	17,752,020	19,718,894	21,030,021	19,936,088	20,086,678	0.76%
<u>OTHER OPERATING</u>								
GOLF CLUB	1,652,250	1,699,679	1,738,400	1,787,089	1,770,909	1,705,127	1,724,255	1.12%
SUB-TOTAL	1,652,250	1,699,679	1,738,400	1,787,089	1,770,909	1,705,127	1,724,255	1.12%
<u>SPECIAL NON-OPERATING</u>								
MFT	260,900	-	30,000	530,330	476,303	77,396	152,935	97.60%
E911	223,300	310,561	223,741	199,249	209,564	191,929	193,963	1.06%
SUB-TOTAL	484,200	310,561	253,741	729,579	685,867	269,325	346,898	28.80%
<u>CAPITAL/DEBT</u>								
CIP	-	3,835,000	4,714,814	241,378	-	5,300,000	3,902,564	-26.37%
DEBT SERVICE	2,569,599	2,744,789	2,644,108	2,053,296	1,333,556	1,531,637	1,553,356	1.42%
SUB-TOTAL	2,569,599	6,579,789	7,358,922	2,294,674	1,333,556	6,831,637	5,455,920	-20.14%
<b>TOTAL EXPENDITURES</b>	<b>22,661,473</b>	<b>25,833,182</b>	<b>27,103,083</b>	<b>24,530,236</b>	<b>24,820,353</b>	<b>28,742,177</b>	<b>27,613,752</b>	<b>-3.93%</b>

**CAPITAL PLAN 2023 (FY 2015)  
AS COMPARED TO FY 2015 BUDGET**

	<b>CIP2023 (FY 2015)</b>	<b>FY 2015 REQUEST</b>	<b>\$ CHANGE FROM CIP</b>
<b>E911 FUND</b>			
E911 ROOM IMPROVEMENTS	-	10,000	10,000
SYSTEM SOFTWARE	10,000	-	(10,000)
DATA VOICE RECORDER	60,000	-	(60,000)
VOICE CALL BACK RECORDER	10,000	-	(10,000)
SOFTWARE UPGRADES	10,000	-	(10,000)
LAPTOP REPLACEMENTS (3)	15,000	15,000	-
	105,000	25,000	(80,000)
<b>GARBAGE FUND</b>			
REFUSE HAULER #60	37,000	41,000	4,000
LEAF VACUUM #70	32,500	32,500	-
	69,500	73,500	4,000
<b>GENERAL FUND</b>			
VEHICLE REPLACEMENT	30,000	30,000	-
UTILITY DUMP TRUCK REPLACEMENT #24	75,000	68,000	(7,000)
RESTORATION - RAVINE BLUFFS MONUMENTS (PHASE 2)	-	23,000	23,000
REPAIR WENTWORTH AVE. RETAINING WALL	-	16,500	16,500
HVAC IMPROVEMENT	150,000	25,000	(125,000)
PS GARAGE FLOOR UPGRADE	35,000	45,000	10,000
PW VEHICLE REPLACEMENT #14	35,000	35,000	-
DUMP TRUCK W/ PLOW REPLACEMENT #39	125,000	125,000	-
DOWNTOWN SIDEWALK TRACTOR REPLACEMENT #47	93,000	93,000	-
BRIDGE REPAIR - GREEN BAY RD OVER HAZEL AVE.	-	50,000	50,000
PS VEHICLE REPLACEMENT	31,500	45,000	13,500
PS VEHICLE REPLACEMENT	31,500	45,000	13,500
PS VEHICLE REPLACEMENT	31,000	40,000	9,000
FIRE ENGINE 30 COST ADJUSTMENT	-	100,000	100,000
FIRE ENGINE SET-UP COSTS W/ EQUIPMENT	-	50,000	50,000
FIRE ENGINE 30 REPLACEMENT	-	450,000	450,000
	637,000	1,240,500	603,500
<b>MOTOR FUEL TAX FUND</b>			
STREET IMPROVEMENT	-	75,000	75,000
	-	75,000	75,000
<b>WATER FUND</b>			
WATER MAIN REPLACEMENT IMPROVEMENTS	-	100,000	100,000
FILTER TO WASTE	30,000	30,000	-
FILTER VALVES	100,000	40,000	(60,000)
WATER SYSTEM MASTER PLAN	-	15,000	15,000
	130,000	185,000	55,000
<b>SUB-TOTAL</b>	941,500	1,599,000	657,500
<b>OTHER PROJECTS: FINANCED, REIMBURSABLE OR NONCAPITAL</b>			
STORM SEWER DRAINAGE IMPROVEMENTS - ELM PLACE BASIN	2,250,000	1,400,000	(850,000)
CARRY OVER - STORM SEWER IMPROVEMENTS	-	900,000	-
STREET RESURFACING (YR 2)	1,000,000	1,000,000	-
SANITARY SEWER IMPROVEMENTS (YR 2)	400,000	400,000	-
CARRY OVER - SANITARY SEWER IMPROVEMENTS	-	102,564	-
SIDEWALK REPAIR (YR 2)	100,000	100,000	-
IT STRATEGIC PLAN PROJECTS - YEAR 3 (GENERAL FUND)	-	117,900	117,900
AED DEVICES (GRANT)	-	25,500	25,500
<b>SUB-TOTAL</b>	3,750,000	4,045,964	(706,600)
<b>GRAND TOTAL</b>	4,691,500	5,644,964	(49,100)

**FY 2015 BUDGET  
CAPITAL BUDGET BY QUARTER**

	FY 2015 BUDGET	TARGET BY QUARTER	FUNDING SOURCE
LAPTOP REPLACEMENT (3)	15,000	1ST	E911 FUND
REFUSE HAULER #60	41,000	1ST	GARBAGE FUND
PS VEHICLE REPLACEMENT	45,000	1ST	GENERAL FUND
DUMP TRUCK W/ PLOW REPLACEMENT #39	125,000	1ST	GENERAL FUND
RESTORATION - REVINE BLUFFS MONUMENTS (PHASE 2)	23,000	1ST	GENERAL FUND
REPAIR WENTWORTH AVE. RETAINING WALL	16,500	1ST	GENERAL FUND
BRIDGE REPAIR - GREEN BAY RD OVER HAZEL AVE.	50,000	1ST	GENERAL FUND
IT STRATEGIC PLAN PROJECTS - YEAR 3	35,370	1ST	GENERAL FUND
WATER SYSTEM MASTER PLAN	15,000	1ST	WATER FUND
<b>TOTAL FIRST QUARTER (MARCH - MAY 2014)</b>	<b>365,870</b>	<b>1ST</b>	
ELM PLACE BASIN STORM SEWER IMPROVEMENTS	1,400,000	2ND	BOND FUND
CARRY OVER - STORM SEWER IMPROVEMENTS	900,000	2ND	BOND FUND
STREET RESURFACING IMPROVEMENTS (YR 2)	1,000,000	2ND	BOND FUND
RESIDENTIAL SIDEWALK REPLACEMENT (YR 2)	100,000	2ND	BOND FUND
SANITARY SEWER IMPROVEMENTS (YR 2)	400,000	2ND	BOND FUND
CARRY OVER - SANITARY SEWER IMPROVEMENTS	102,564	2ND	BOND FUND
E911 ROOM IMPROVEMENTS	10,000	2ND	E911 FUND
LEAF VACUUM #70	32,500	2ND	GARBAGE FUND
PS VEHICLE REPLACEMENT	45,000	2ND	GENERAL FUND
UTILITY DUMP TRUCK REPLACEMENT #24	68,000	2ND	GENERAL FUND
DOWNTOWN SIDEWALK TRACTOR REPLACEMENT #47	93,000	2ND	GENERAL FUND
PW VEHICLE REPLACEMENT #14 3/4 TON PICKUP TRUCK	35,000	2ND	GENERAL FUND
PS GARAGE FLOOR UPGRADE	45,000	2ND	GENERAL FUND
IT STRATEGIC PLAN PROJECTS - YEAR 3	35,370	2ND	GENERAL FUND
STREET IMPROVEMENT - GREEN BAY RD. ENGINEERING	75,000	2ND	MFT
WATER MAIN REPLACEMENT IMPROVEMENTS	100,000	2ND	WATER FUND
<b>TOTAL SECOND QUARTER (JUNE - AUGUST 2014)</b>	<b>4,441,434</b>	<b>2ND</b>	
PS VEHICLE REPLACEMENT	40,000	3RD	GENERAL FUND
FIRE ENGINE 30 COST ADJUSTMENT	100,000	3RD	GENERAL FUND
FIRE ENGINE SET-UP COSTS W/ EQUIPMENT	50,000	3RD	GENERAL FUND
FIRE ENGINE 30 REPLACEMENT	450,000	3RD	GENERAL FUND
HVAC IMPROVEMENT	25,000	3RD	GENERAL FUND
VEHICLE REPLACEMENT - VILLAGE MANAGER	30,000	3RD	GENERAL FUND
IT STRATEGIC PLAN PROJECTS - YEAR 3	23,580	3RD	GENERAL FUND
<b>TOTAL THIRD QUARTER (SEPTEMBER - NOVEMBER 2014)</b>	<b>718,580</b>	<b>3RD</b>	
AED DEVICES (GRANT)	25,500	4TH	NON CAPITAL
IT STRATEGIC PLAN PROJECTS - YEAR 3	23,580	4TH	GENERAL FUND
FILTER TO WASTE SYSTEM IMPROVEMENT	30,000	4TH	WATER FUND
FILTER VALVES	40,000	4TH	WATER FUND
<b>TOTAL FOURTH QUARTER (DECEMBER - FEBRUARY 2015)</b>	<b>119,080</b>	<b>4TH</b>	
<b>FISCAL YEAR 2015 CAPITAL BUDGET GRAND TOTAL</b>	<b>\$ 5,644,964</b>		

**FUND BALANCE SUMMARY**  
**Including All Financing Sources and Uses**

This table projects the undesignated fund (cash) balances of major funds from February 29, 2013 as audited through the end of the Fiscal Year 2014 (February 28, 2014) continuing to the end of the Fiscal Year 2015 (February 28, 2015). \*Excludes Golf Club\*

FUND	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	ACTUAL	FY 2014 (PROJECTED)				PROJECTED	FY 2015 BUDGET				PROJECTED
	FUND BALANCE 2/28/2013	REVENUE	EXPENSES	PROJECTED	PROJECTED	FUND BALANCE 2/28/2014	REVENUE	EXPENSES	ACTUAL	FUND	
	PROPERTY	OTHER	PROJECTED	SURPLUS/ (DEFICIT)		PROPERTY	BUDGET	(DEFICIT)			
	TAX					TAX	OTHER				
<b>OPERATING FUNDS</b>											
GENERAL	3,385,106	8,611,657	7,881,522	15,399,674	1,093,504	4,478,610	8,891,126	6,816,372	16,622,575	(915,077)	3,563,533
WATER	898,052	-	2,173,414	1,721,434	451,981	1,350,033	-	2,168,848	2,101,639	67,209	1,417,242
GARBAGE	258,141	-	1,182,193	1,210,806	(28,613)	229,528	-	1,481,277	1,362,464	118,813	348,341
<b>SUB-TOTAL</b>	<b>4,541,299</b>	<b>8,611,657</b>	<b>11,237,129</b>	<b>18,331,914</b>	<b>1,516,872</b>	<b>6,058,171</b>	<b>8,891,126</b>	<b>10,466,497</b>	<b>20,086,678</b>	<b>(729,055)</b>	<b>5,329,116</b>
<b>SPECIAL</b>											
<b>NON-OPERATING</b>											
MFT	212,803	-	253,629	52,067	201,561	414,364	-	216,500	152,935	63,565	477,929
E 9-1-1	360,718	-	148,642	158,097	(9,455)	351,263	-	146,630	193,964	(47,334)	303,929
<b>SUB-TOTAL</b>	<b>573,521</b>	<b>-</b>	<b>402,271</b>	<b>210,165</b>	<b>192,106</b>	<b>765,627</b>	<b>-</b>	<b>363,130</b>	<b>346,899</b>	<b>16,231</b>	<b>781,858</b>
<b>CAPITAL/DEBT</b>											
CIP BONDS	8,755,514	-	15,927	4,993,746	(4,977,819)	3,777,695	-	15,875	3,902,564	(3,886,689)	(108,994)
DEBT SERVICE	2,304,931	1,495,605	1,451	1,533,374	(36,318)	2,268,613	1,564,208	1,886	1,553,356	12,738	2,281,351
<b>SUB-TOTAL</b>	<b>11,060,445</b>	<b>1,495,605</b>	<b>17,378</b>	<b>6,527,120</b>	<b>(5,014,137)</b>	<b>6,046,308</b>	<b>1,564,208</b>	<b>17,761</b>	<b>5,455,920</b>	<b>(3,873,951)</b>	<b>2,172,357</b>
<b>GRAND</b>											
<b>TOTAL</b>	<b>16,175,265</b>	<b>10,107,261</b>	<b>11,656,778</b>	<b>25,069,198</b>	<b>(3,305,159)</b>	<b>12,870,106</b>	<b>10,455,334</b>	<b>10,847,388</b>	<b>25,889,497</b>	<b>(4,586,775)</b>	<b>8,283,331</b>



Exhibit VIII

**Total Glencoe Tax Rate**  
(Per \$100 of Assessed Value)

Taxing Unit	2009 Tax Levy (Received in 2010)		2010 Tax Levy (Received in 2011)		2011 Tax Levy (Received in 2011)		2012 Tax Levy (Received in 2013)	
	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent
Village	0.874	15.97%	1.004	15.59%	1.063	14.60%	1.189	14.75%
Public Library	0.157	2.87%	0.19	2.95%	0.217	2.98%	0.241	2.99%
High School District #203	1.237	22.60%	1.474	22.89%	1.674	22.99%	1.864	23.12%
Grade School District #35	1.901	34.73%	2.329	36.17%	2.659	36.52%	2.943	36.51%
Cook County	0.464	8.48%	0.474	7.36%	0.545	7.49%	0.594	7.37%
Metropolitan Water Reclamation District	0.261	4.77%	0.274	4.26%	0.32	4.40%	0.37	4.59%
Park District	0.398	7.27%	0.484	7.52%	0.55	7.55%	0.578	7.17%
Community College District #535	0.14	2.56%	0.16	2.48%	0.196	2.69%	0.219	2.72%
Other	0.041	0.75%	0.05	0.78%	0.057	0.78%	0.063	0.78%
	5.4730	100.00%	6.4390	100.00%	7.2810	100.00%	8.0610	100.00%

Breakdown of Village Tax Levy

	<u>2010 Tax Ext.</u>	<u>2011 Tax Ext.</u>	<u>2012 Tax Ext.</u>	<u>2013 Tax Levy (1)</u>
General Corporate	7,316,379	7,493,868	7,776,044	8,006,909
Garbage Fund	-	-	-	-
Police Pension	1,029,797	1,054,088	1,093,984	1,126,463
Fire Pension (2)	-	-	-	-
I.M.R.F. (3)	-	-	-	-
Social Security (3)	-	-	-	-
Sub-Total	8,346,176	8,547,956	8,870,028	9,133,372
% Change	3.64%	2.42%	3.77%	2.97%
Debt Service	2,155,068	1,399,462	1,530,902	1,551,320
Fire Pension	1,836	3,955	4,194	4,267
Grand Total	\$ 10,503,080	\$ 9,951,373	\$ 10,405,124	\$ 10,688,959
% Change	-3.00%	-5.25%	4.56%	2.73%

(1) Per approved ordinance to be considered December 2013..

(2) Fire Pension Levy now included in General Corporate Levy.

(3) I.M.R.F. and Social Security Levy now included in General Corporate Levy.

Equalized Assessed Valuation

	<u>2009 Tax Levy</u>	<u>2010 Tax Levy</u>	<u>2011 Tax Levy</u>	<u>2012 Tax Levy</u>
Total	\$ 1,239,072,464	\$ 1,046,542,615	\$ 936,967,754	\$ 875,187,894
% Change	6.84%	-15.54%	-10.47%	-6.59%
IDOR Equalization Factor	3.3701	3.3000	2.9706	2.8933

**VILLAGE OF GLENCOE**  
**EXTENDED 2012 LEVY VERSUS ADOPTED 2013 TAX LEVY**

	<b>EXTENDED 2012</b>		<b>ADOPTED 2013</b>		<b>% CHANGE 2012 TO 2013</b>	<b>\$ CHANGE 2012 TO 2013</b>	<b>RATE CHANGE 2012 TO 2013</b>
	<b>TAX EXTENDED</b>	<b>TAX RATE</b>	<b>TAX LEVY</b>	<b>TAX RATE</b>			
<b>GENERAL CORPORATE</b>	7,101,044	0.7579	7,236,348	0.7723	1.91%	\$135,304	0.0144
<b>New EAV (1)</b>			95,561	0.0102	N/A	\$95,561	0.0102
<b>Garbage Fund</b>	600,000	0.0640	600,000	0.0640	0.00%	\$0	0.0000
<b>New EAV (1)</b>			0	0.0000	N/A	\$0	0.0000
<b>Fire Pension Fund (2)</b>	75,000	0.0080	75,000	0.0080	0.00%	\$0	0.0000
<b>New EAV - Fire (1)</b>			0	0.0000	N/A	\$0	0.0000
<b>Total General Corporate</b>	7,776,044	0.8299	8,006,909	0.8546	2.97%	\$230,865	0.0246
<b>POLICE PENSION</b>	1,093,984	0.1168	1,113,019	0.1188	1.74%	\$19,035	0.0020
<b>New EAV (1)</b>			13,444	0.0014	N/A	\$13,444	0.0014
<b>VILLAGE SUB-TOTAL(1)</b>	8,870,028	0.9467	9,133,372	0.9748	2.97%	\$263,344	0.0281
<b>DEBT SERVICE (4)</b>	1,530,902	0.1634	1,477,451	0.1577	-3.49%	(\$53,451)	(0.0057)
<b>FIRE PENSION (P.A. 93-0689)</b>	4,194	0.0004	4,267	0.0005	1.74%	\$73	0.0000
<b>VILLAGE TOTAL</b>	10,405,124	1.1105	10,615,090	1.1329	2.02%	\$209,966	0.0224
<b>LIBRARY TOTAL (5)</b>	2,104,826	0.2246	2,169,315	0.2315	3.06%	\$64,489	0.0069
<b>GRAND TOTAL</b>	12,509,950	1.3352	12,784,405	1.3644	2.19%	\$274,455	0.0293

NOTES

- (1) New EAV taxes estimated at \$109,005 and allocated to General, Garbage and Police Pension. Actual limited to PTELL.
- (2) Allocated for future potential use by Firefighters Pension Fund, but General Fund to retain until needed.
- (3) Total funding target is \$1,465,000, balance to come from other financing sources in the General Fund.
- (4) Debt service represents total debt of \$1,551,321 less abatement of \$73,870.
- (5) Approved 2013 Library levy.

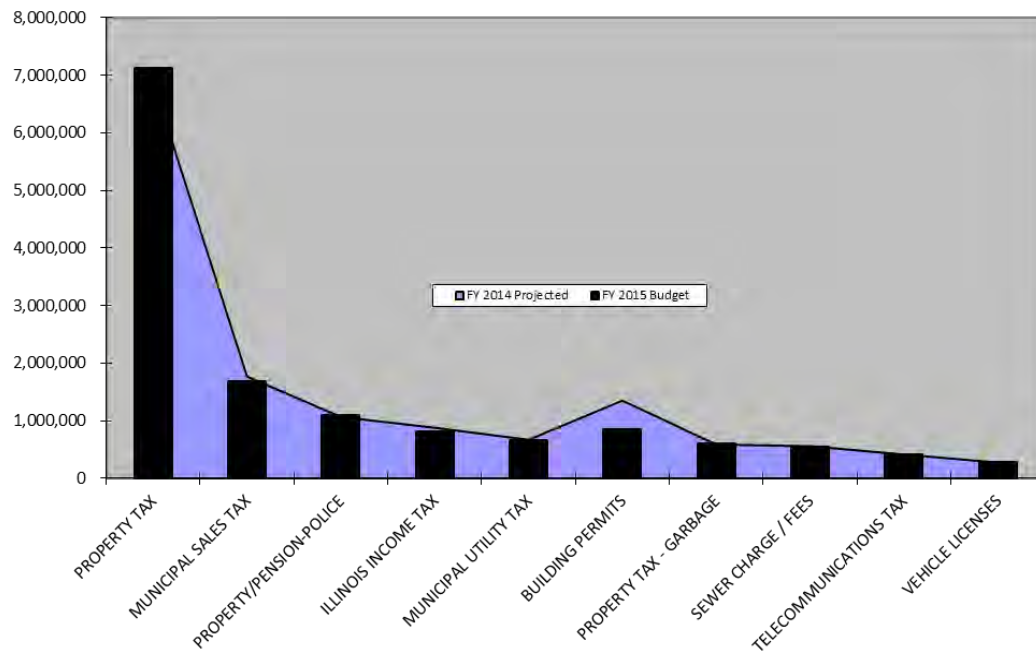




# GENERAL FUND REVENUE

## 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 89% of the General Fund revenue. These revenues are as follows, in descending order of percentage of revenue:



Revenue Source	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected	FY 2015 Budget	% of Total
PROPERTY TAX	6,233,234	6,517,183	6,571,694	6,878,538	7,120,789	50.62%
MUNICIPAL SALES TAX	1,623,591	1,567,233	1,652,407	1,765,702	1,675,000	11.91%
PROPERTY/PENSION-POLICE	995,187	1,028,577	1,041,315	1,065,155	1,095,337	7.79%
ILLINOIS INCOME TAX	690,864	687,752	783,247	876,356	811,000	5.77%
MUNICIPAL UTILITY TAX	728,617	685,558	614,876	668,490	668,490	4.75%
BUILDING PERMITS	759,482	678,131	837,627	1,348,955	850,000	6.04%
PROPERTY TAX - GARBAGE	691,996	686,534.77	691,955.53	586,182	600,000	4.27%
SEWER CHARGE / FEES	571,521	536,502	621,051	556,524	551,679	3.92%
TELECOMMUNICATIONS TAX	610,258	445,108.79	441,957.96	412,409	417,578	2.97%
VEHICLE LICENSES	254,264	272,138	267,210	272,511	276,000	1.96%
<b>SELECTED TOTAL</b>	<b>13,159,014</b>	<b>13,104,717</b>	<b>13,523,341</b>	<b>14,430,822</b>	<b>14,065,873</b>	<b>100.00%</b>
REMAINING TOTAL	1,802,749	1,779,534	1,887,344		1,641,625	129.7%
<b>GRAND TOTAL</b>	<b>14,961,763</b>	<b>14,884,251</b>	<b>15,410,685</b>	<b>2,062,356</b>	<b>15,707,498</b>	<b>248.8%</b>
% SELECTED OF GRAND TOTAL	88.0%	88.0%	87.8%		89.5%	242.8%

## GENERAL FUND REVENUE SUMMARY

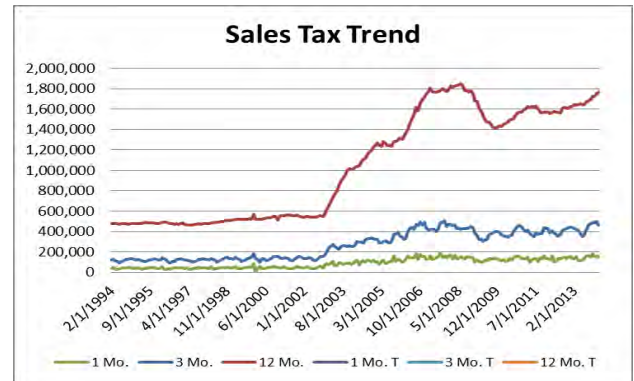
**Property Taxes** are levied annually by ordinance adopted by the Village Board of Trustees each December. The monies are collected by the Cook County Collector and forwarded to the Villages semi-annually, usually in March and September. This revenue source is not only the largest, but also the most 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). The 2005 Levy ordinance also included a projection of the new 2005 Equalized Assessed Valuation. Any revenue collected beyond budgetary need, will be used to abate General Obligation debt service payments unless otherwise directed by the Village Board.

During Fiscal Year 2014, the levy of property taxes typically used to support garbage service operations will actually be collected as general governmental revenue. The Fiscal Year 2015 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 2013.

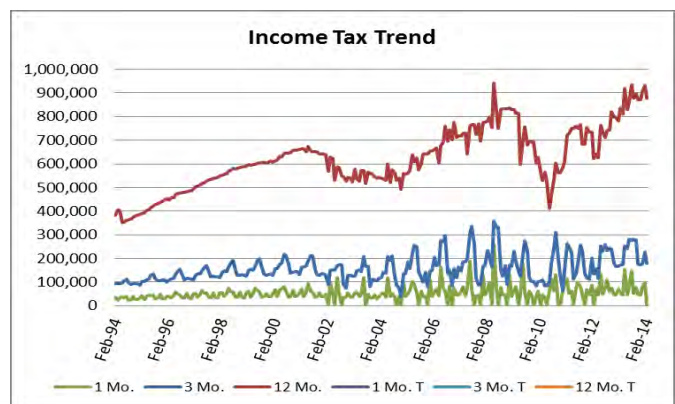


**Utility Taxes** are levied upon the gross receipts from the sale of utilities such as electricity, telephone, and gas in an amount not to exceed 5% of such receipts. These taxes are collected by the utility companies and forwarded to the Village on a monthly basis.

**Sewer Charges** are calculated based on the amount of water that is used each billing quarter. Effective March 1, 2014 (with billing generated May 1 and thereafter), the charge for sewer will continue to be \$.957 per 100 cubic feet. The minimum sewer bill will be \$9.57.

**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 2014.

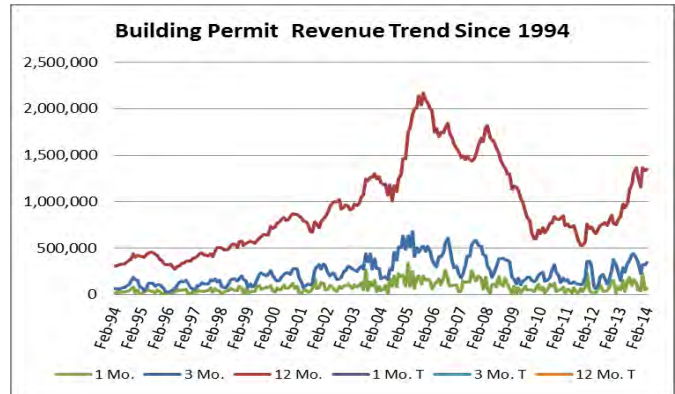


## GENERAL FUND REVENUE SUMMARY

**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 2014.



**Vehicle Licenses** are mailed to residents each winter with information retrieved from the Illinois Secretary of State's Office. Annual fees for most vehicles are \$75, seniors pay a discount rate of \$37.50 and hybrid vehicles pay 50% of their respective rate, however there is a discount if stickers are purchased by April 15<sup>th</sup>. Vehicle license stickers need not be displayed until April 15.

**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

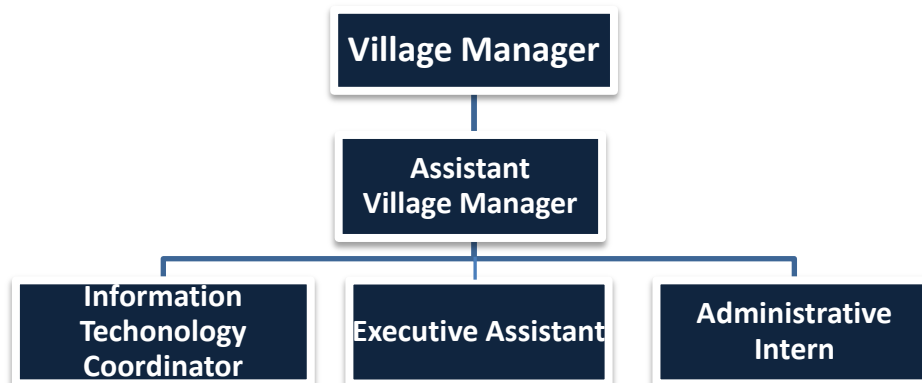
The Administration Division in the Village Manager's Office provides overall direction and administration of policies and programs established by the Village President and Board of Trustees. This Division also provides coordination of activities amongst all operating departments, including development 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 following:**

- Communications
- Economic Development
- Human Resources
- Information Technology
- Special Projects
- Utilities and Franchise Agreements

Philip Kiraly was appointed Village Manager as of December 1, 2013. He is the Village's chief administrator and was appointed by the Board of Trustees as a full-time, salaried employee. His tenure depends upon satisfactory service as determined by the Village Board. The Village Manager appoints the Director of Finance, the Director of Public works, the Director of Public Safety and the Golf Club Manager. All non-elected positions are filled based upon the merit of the applicant's education, training and experience and are held without tenure.

The Village Manager's Office is comprised of 4 full-time employees.

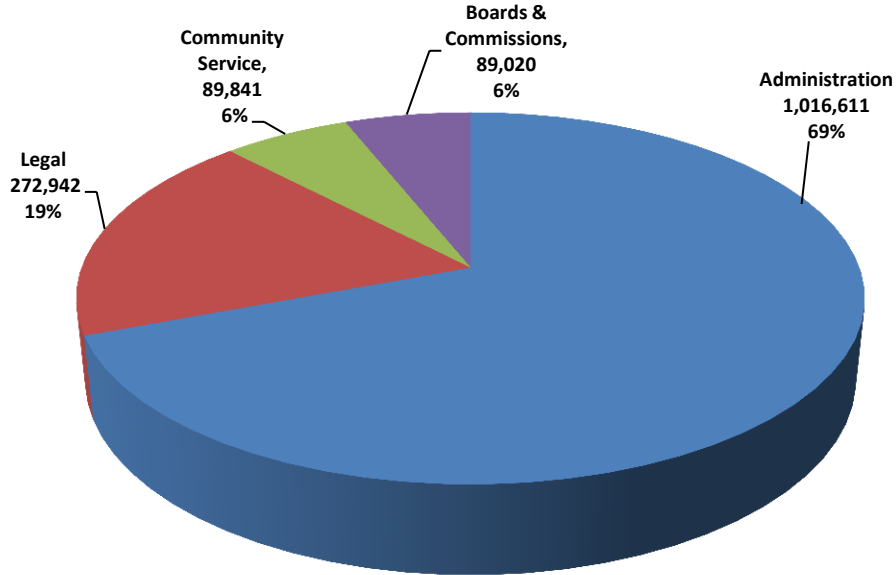


AUTHORIZED FULL-TIME POSITIONS				
POSITION TITLE	FY 2013	FY 2014	FY 2015	
Village Manager (by contract)	1	1	1	
Assistant Village Manager	1	1	1	
Executive Assistant	0	1	1	
Executive Secretary	1	0	0	
Information Technology Coordinator	1	1	1	
FULL-TIME EQUIVALENT	4	4	4	

## ADMINISTRATION DIVISION

Expenditures of the Village Manager's Office include, Administration Division, Legal Division, Community Services Division and Special Boards Division. The total budget for the Village Manager's Office is \$1,468,414.

### FISCAL YEAR 2015 EXPENDITURES



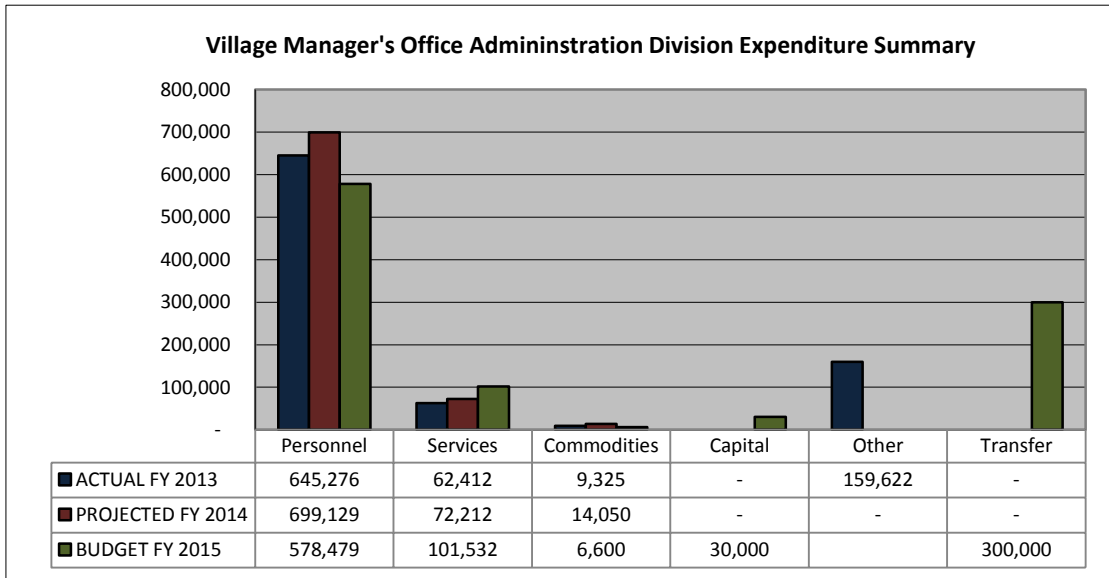
	Manager's	Legal	Community Service	Boards & Commissions	Department Totals	Prior Fiscal Year's Budget	% Change from FY14
PERSONNEL	578,479	24,942	-	-	603,421	693,809	-13.03%
SERVICES	101,532	248,000	-	-	349,532	296,260	17.98%
COMMODITIES	6,600	-	-	-	6,600	27,500	-76.00%
<b>SUB-TOTAL</b>	<b>686,611</b>	<b>272,942</b>	-	-	<b>959,553</b>	<b>1,017,569</b>	<b>-5.70%</b>
DEBT SERVICE	-	-	-	-	-	-	N/A
CAPITAL	30,000	-	-	-	30,000	-	N/A
<b>SUB-TOTAL</b>	<b>30,000</b>	-	-	-	<b>30,000</b>	-	<b>N/A</b>
OTHER	-	-	89,841	89,020	178,861	146,641	21.97%
<b>COMBINED TOTAL</b>	<b>716,611</b>	<b>272,942</b>	<b>89,841</b>	<b>89,020</b>	<b>1,168,414</b>	<b>1,164,210</b>	<b>0.36%</b>
TRANSFERS OUT	300,000	-	-	-	-	-	N/A
<b>DIVISION TOTAL</b>	<b>1,016,611</b>	<b>272,942</b>	<b>89,841</b>	<b>89,020</b>	<b>1,468,414</b>	<b>1,164,210</b>	<b>26.13%</b>

## ADMINISTRATION DIVISION

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### Expenditure Summary

The Village Manager's Administration Division Fiscal Year 2015 Budget is **\$1,016,611**. Below is an overview of expenditures for the Administration Division.



### Village Manager's Office Administration Division Account Class Description

- ❖ Personnel: Salaries, Employee Benefits and Pension Cost
- ❖ Services: Maintenance & repairs, service fees, professional services, Legal services, membership dues, training cost, and special events.
- ❖ Commodities: Supplies, equipment and vehicle operating expense.
- ❖ Capital: Vehicles
- ❖ Other includes: Sales tax rebate
- ❖ Other Financing Use: Contractual Employment Expense

## LEGAL SERVICES DIVISION

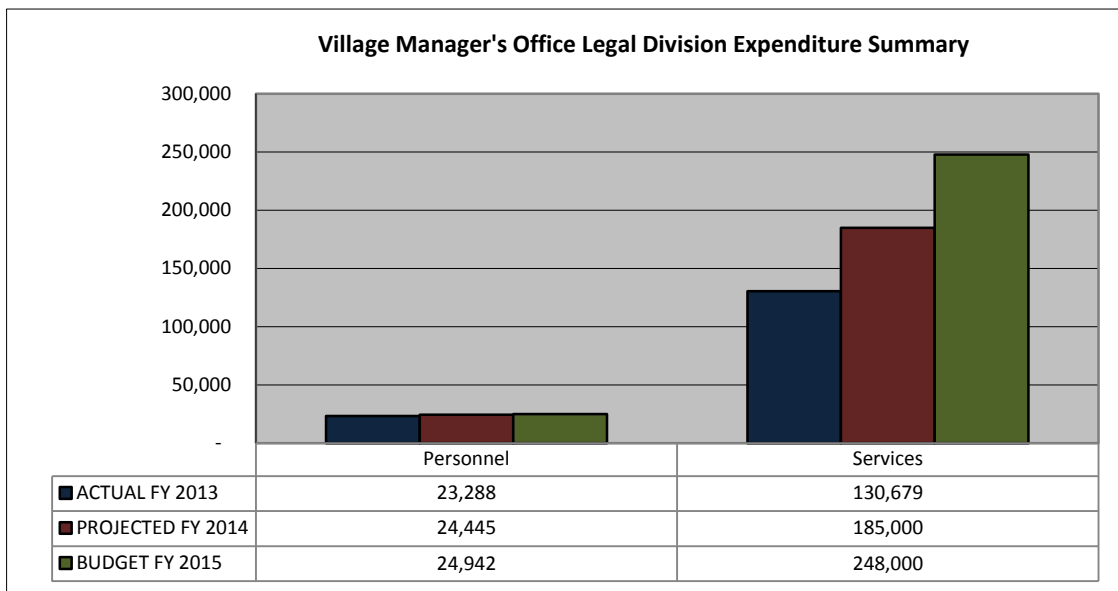
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The Legal Services Division provides legal services from the following types of counsel:

- Village Attorney
- Village Prosecutor
- Labor Counsel

### Expenditure Summary

The Village Manager’s Legal Services Division Fiscal Year 2015 Budget is **\$272,942**. Below is the review of expenditures for the Legal Services Division.



### Village Manager’s Office Legal Division Account Class Description

- ❖ Personnel: Salaries, Employee Benefits and Pension Cost
- ❖ Services: Legal Services



## COMMUNITY SERVICES DIVISION

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The Community Services Division provides limited financial support and funding for the following:

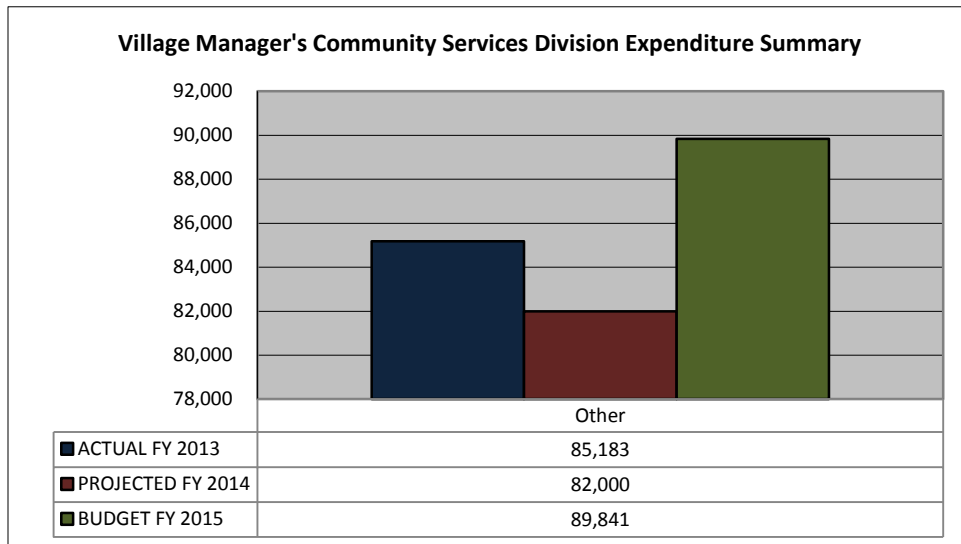
- Three Glencoe Social Service Agencies
- Writers Theater
- Special events that include the Fourth of July Art Fair
- Senior Housing Aid

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. The Fiscal Year 2014 Budget provided assistance to various community organizations. For FY2015, grant funding in the amount of \$74,841 has been included in the budget for Community Service Organizations.

Additionally, \$10,000 has again been included to fund the Village’s Façade Rebate Program. This program provides a 50% match to business and property owners undertaking eligible improvements in FY2015, up to a maximum of \$5,000 per project.

### Expenditure Summary

The Village Manager’s Community Services Division Fiscal Year 2015 Budget is **\$89,841**. Below is the review of expenditures for the Community Services Division.



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

- ❖ Other: Community Grants

## SPECIAL BOARDS DIVISION

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The Special Boards Division provides funding for the Village’s Boards and Commission which include:

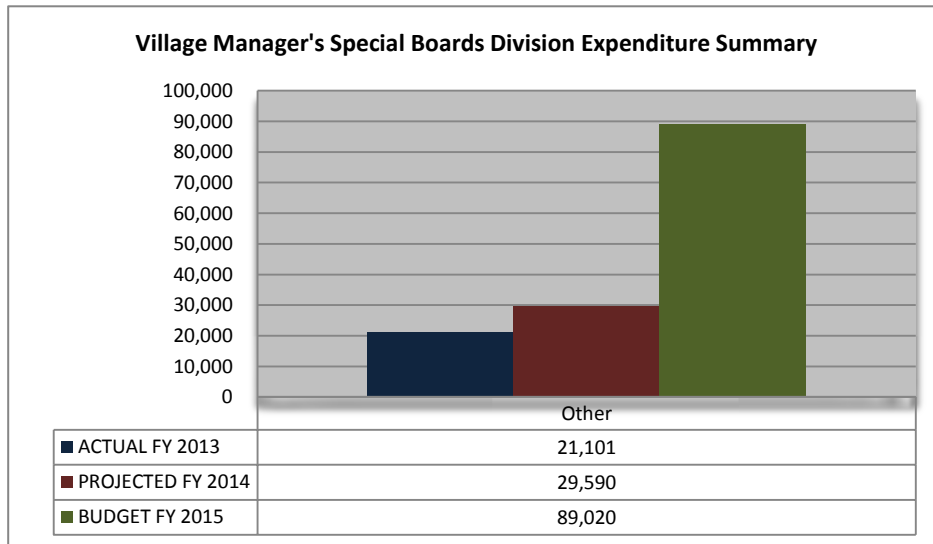
- Zoning Board of Appeals/Zoning Commission
- Plan Commission
- Historic Preservation Commission
- Public Safety Commission
- Human Relations Forum

The Special Boards Division of the Village Manager’s Office provides funding for the operations of the various boards and commissions of the Village. During Fiscal Year 2014, the Plan Commission developed recommendations to regulate development in the Village’s steep slope zones that were subsequently approved by the Village Board in April 2013. Additionally, the Public Safety Commission established a new eligibility list for the position of Public Safety Lieutenant, and the Historic Preservation Commission finalized amendments to the Village’s Historic Preservation Ordinance, which was originally established in 1990.

During Fiscal Year 2015, staff in the Village Manager’s Office will work with the Public Safety Commission to establish a new hiring eligibility list for the position of Public Safety Officer. Additionally, the Plan Commission will initiate a process to update the Village of Glencoe’s 20-Year Comprehensive Plan, which was last revised in 1996.

### Expenditure Summary

The Village Manager’s Special Boards Division Fiscal Year 2015 Budget is **\$89,841**. Below is the review of expenditures for the Community Services Division.



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

- ❖ Other: Employment Expense and Professional Service

## VILLAGE MANAGER'S OFFICE

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### Fiscal Year 2014 Accomplishments & Goals

Completed initiatives undertaken in Fiscal Year 2014 by the Village Manager's Office included the following:

1. Following the election of a new Village President and three new Village trustees in March 2013, staff in the Village Manager's Office conducted a comprehensive series of orientation sessions and facility tours for the Village's newly elected officials prior to their assumption of duties in May 2013.
2. Working collaboratively with the Department of Public Works, staff in the Village Manager's Office completed negotiations on a new three-year collective bargaining agreement with AFSCME Local 2324.
3. In conjunction with the Department of Public Safety, the Village Manager's Office established a new eligibility list for the position of Public Safety Lieutenant.
4. During FY2014, staff assisted a professional firm in conducting recruitment processes for a new Director of Public Safety and a new Village Manager.
5. In total, eight (8) new full-time employees and one (1) permanent part-time employee were hired, and four (4) full-time employees assumed new titles and responsibilities in the organization via promotion, reclassification or transfer.

Status of Fiscal Year 2014 goals yet to be completed:

1. Continue Implementation of the Village's 5-Year Information Technology (IT) Strategic Plan  
✚ ***Ongoing; The IT Division completed implementation of all initiatives identified in the Village IT Plan for FY2013, and completed implementation on a majority of the initiatives scheduled for completion in FY2014.***
2. Continue Administration of the Village's Electrical Aggregation Program  
✚ ***Ongoing; During the second year of a three-year agreement with Alternative Energy Supplier MC2, the Village Manager's Office worked collaboratively with other members of the North Shore Electricity Aggregation Consortium to secure electricity rate savings of between 20-22% for Glencoe residents and businesses.***
3. Continue Pursuit of Shared Service Initiatives with the Village's Other Taxing Bodies  
✚ ***Ongoing; Following successful completion of a Shared Service Pilot Program between the Village and the Park District in FY2013, the two parties approved a one-year intergovernmental agreement formalizing the program for FY2014. The program continued to produce cost savings in FY2014, as both entities have reduced costs in the areas of fleet, forestry, grass mowing and newsletter production by more than \$180,000 since the program's inception in March 2012.***
4. Negotiate Initial Collective Bargaining Agreement with FOP Local Unit #803  
✚ ***Negotiations on an initial agreement commenced in late FY2013. It is anticipated that negotiations will be completed prior to the conclusion of FY2015.***

**VILLAGE MANAGER'S OFFICE**

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**Continued** - Status of Fiscal Year 2014 goals yet to be completed:

5. Incorporate Mandatory Provisions of the Affordable Care Act into the Village's Health Insurance Program for Employees and Retirees
  - ✚ **Ongoing; To be completed in FY2018, in accordance with implementation deadlines promulgated by the federal government.**
  
6. Establish Village Annual Fee Ordinance
  - ✚ **This item is scheduled for adoption in the first quarter of FY2015, following review and consideration by the Finance Committee and the Village Board.**

**Fiscal Year 2015 Goals**

During Fiscal Year 2015, the Village Manager's Office will endeavor to complete the following goals:

Goals	Anticipated Completion:
Coordinate and Conduct a Strategic Planning Session with Members of the Board of Trustees and the Village's Executive Management Staff	<b>2<sup>nd</sup> Quarter</b>
Establish a New Register of Eligibles for the Position of Public Safety Officer	<b>2<sup>nd</sup> Quarter</b>
Complete a Comprehensive Review & Update of the Public Safety Commission's Rules & Regulations	<b>3<sup>rd</sup> Quarter</b>
Provide Oversight Assistance to Writers Theatre as Well as to Residents, Merchants and Shoppers as the Organization Commences Construction of a New Performing Arts Facility Along the North Portion of Glencoe's Downtown	<b>Ongoing through FY2017</b>

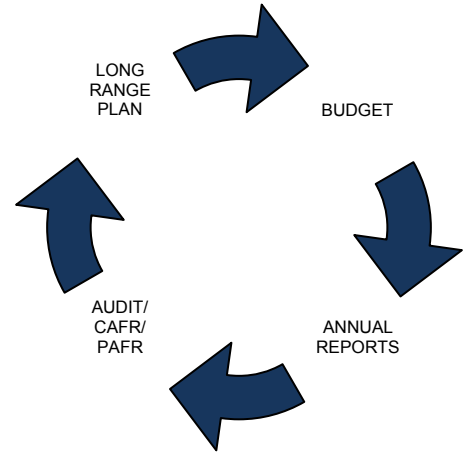


# FINANCE DEPARTMENT

The Finance Department is responsible for the day to day back office operations of the Village. The Finance Department includes the Administration Division, Support Services Division and the Liability Insurance (Risk Management) Division.

**The Administration Division provides the resources necessary for:**

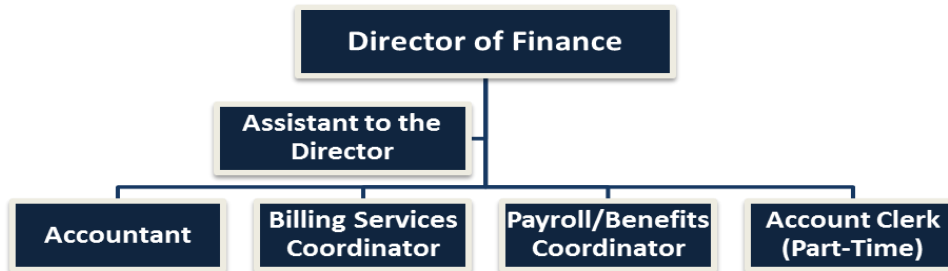
- Village-wide accounting services
- Payroll and payroll tax administration
- Accounts payable and 1099 services
- Cash receipts and cash management
- Benefits administration
- Liability claims coordination
- Workplace safety coordination
- Utility billing service
- Miscellaneous receivable collection
- Collection service
- 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

The Finance Department is comprised of 5 full-time employees.



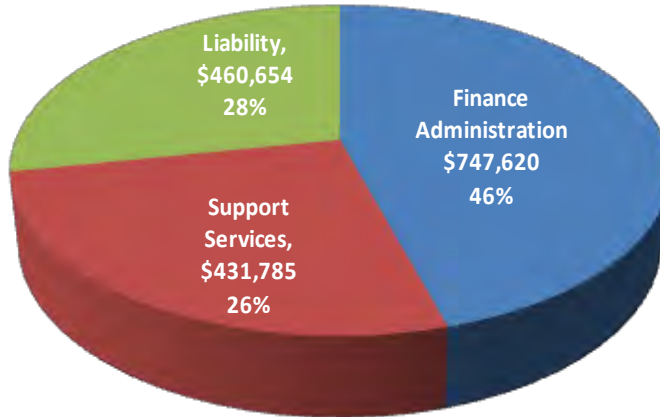
AUTHORIZED FULL-TIME POSITIONS			
POSITION TITLE	FY 2013	FY 2014	FY 2015
Director of Finance	1	1	1
Assistant to the Finance Director	1	1	1
Accountant	1	1	1
Payroll Benefits Coordinator	1	1	1
Billing Coordinator	1	1	1
FULL-TIME EQUIVALENT	5	5	5

## ADMINISTRATION DIVISION

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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 \$1,640,059.20.

### FISCAL YEAR 2015 EXPENDITURES



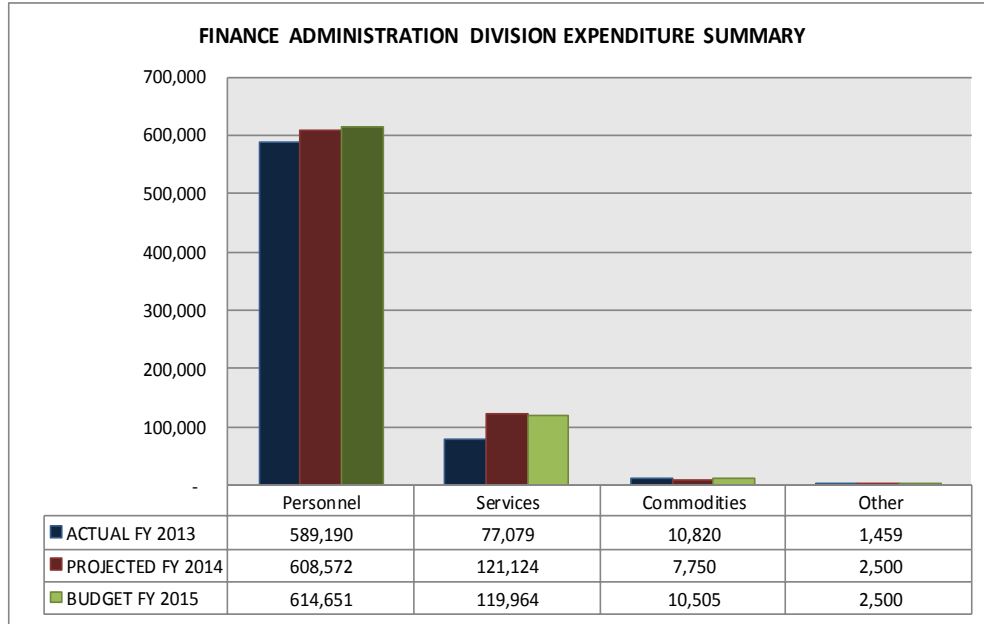
	<u>Finance Administration</u>	<u>Support Services</u>	<u>Liability</u>	<u>Total</u>	<u>Prior Fiscal Year's Budget</u>	<u>% Change from FY14</u>
PERSONNEL	614,651	136,990	4,000	755,641	736,616	2.58%
SERVICES	119,964	105,131	6,654	231,749	237,855	-2.57%
COMMODITIES	10,505	71,764	-	82,269	124,819	-34.09%
<b>SUB-TOTAL</b>	<b>745,120</b>	<b>313,885</b>	<b>10,654</b>	<b>1,069,659</b>	<b>1,099,290</b>	<b>-2.70%</b>
DEBT SERVICE	-	-	-	-	-	
CAPITAL	-	117,900	-	117,900	142,900	-17.49%
<b>SUB-TOTAL</b>	<b>-</b>	<b>117,900</b>	<b>-</b>	<b>117,900</b>	<b>142,900</b>	<b>-17.49%</b>
OTHER	2,500	-	-	2,500	2,800	-10.71%
<b>COMBINED TOTAL</b>	<b>747,620</b>	<b>431,785</b>	<b>10,654</b>	<b>1,190,059</b>	<b>1,244,990</b>	<b>-4.41%</b>
TRANSFERS OUT	-	-	450,000	450,000	600,000	-25.00%
<b>GRAND TOTAL</b>	<b>747,620</b>	<b>431,785</b>	<b>460,654</b>	<b>1,640,059</b>	<b>1,844,990</b>	<b>-11.11%</b>

## ADMINISTRATION DIVISION

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### Expenditure Summary

The Finance Administration Division Fiscal Year 2015 Budget is **\$747,620**. Below is the review of expenditures for the Administration Division.



### Finance Administration Account Class Description

- ❖ Personnel: Salaries, Employee Benefits and Pension Cost
- ❖ Services: Maintenance & repairs, service fees, professional services, membership dues, and training cost.
- ❖ Commodities: Supplies, equipment and vehicle operating expense.
- ❖ Other includes: Miscellaneous refunds



## ADMINISTRATION DIVISION

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### Fiscal Year 2014 Accomplishments & Goals

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2014 with results as follows:

1. Completed implementation of Innoprise Utility Billing (CIS), Cash Receipts (CCR) and partial configuration of the Community Development (COMDEV) software;
2. Received 27<sup>th</sup> annual Government Finance Officers Association (GFOA) award for excellence in financial reporting for the Fiscal Year 2012 CAFR;
3. Received 4<sup>th</sup> annual GFOA award for the Fiscal Year 2012 Popular Annual Financial Report; and
4. Received annual GFOA Distinguished Budget Award for Fiscal Year 2013 Budget.

Status of Fiscal Year 2014 goals yet to be completed:

1. Introduce utility bill email notification program.  
✚ ***Included as part of implementation of online Citizen Access now anticipated during Fiscal Year 2015.***
2. Complete implementation of Innoprise Payroll software and timeclocks. Evaluate implementation of pay cards and requiring direct deposit.  
✚ ***To be completed during Fiscal Year 2015.***
3. Conduct request for proposal for corporate card services.  
✚ ***At present reviewing with North Shore Community Bank. Deferred due to ongoing Innoprise Resource Program.***
4. Consider Village collection procedure by using State of Illinois to collect unpaid debts and utilizing quarterly utility bills.  
✚ ***Ongoing***
5. Consider strategies to increase electronic auto pay of utility bills (ACH) and reduce credit card and lock box payment.  
✚ ***Ongoing***
6. Evaluate potential for change from a March 1 fiscal year to a January 1 fiscal year.  
✚ ***Ongoing***
7. Consider vehicle license program efficiency recommendations.  
✚ ***Ongoing***

## ADMINISTRATION DIVISION

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### Fiscal Year 2015 Goals

During Fiscal Year 2015, the Finance Department will endeavor to complete the following goals:

Goals	Anticipated Completion:
Establish online resources for resident account management using Innoprise Citizen Access	<b>1<sup>st</sup> Quarter – implementation of Utility Bill Payment</b>
Complete implementation of Innoprise Payroll Software	<b>2<sup>nd</sup> Quarter</b>
Conduct training in order to increase utilization of Innoprise financial software by individuals outside of the Finance Department;	<b>Ongoing objective.</b>
Consider enhancing Village collection procedure by using State of Illinois to collect unpaid debts and utilizing the quarterly utility bill	<b>4<sup>th</sup> Quarter</b>
Consider strategies to increase electronic auto pay of utility bills (ACH) and reduce credit card and lock box payment	<b>Ongoing objective</b>
Increase participation in vendor electronic payment program further reducing postage and administrative cost associated with accounts payable	<b>Ongoing objective</b>
Evaluate potential for change from a March 1 fiscal year to a January 1 Fiscal Year	<b>Subject to completion of Innoprise projects</b>
Conduct annual Finance Committee Meeting with Village Actuary	<b>Ongoing objective</b>
Maintain quality of annual budget, CAFR and PAFR at GFOA award-winning levels	<b>Ongoing</b>
Consider vehicle license program efficiency recommendations including administrative enforcement of vehicle licenses versus public safety enforcement.	<b>2<sup>nd</sup> Quarter</b>

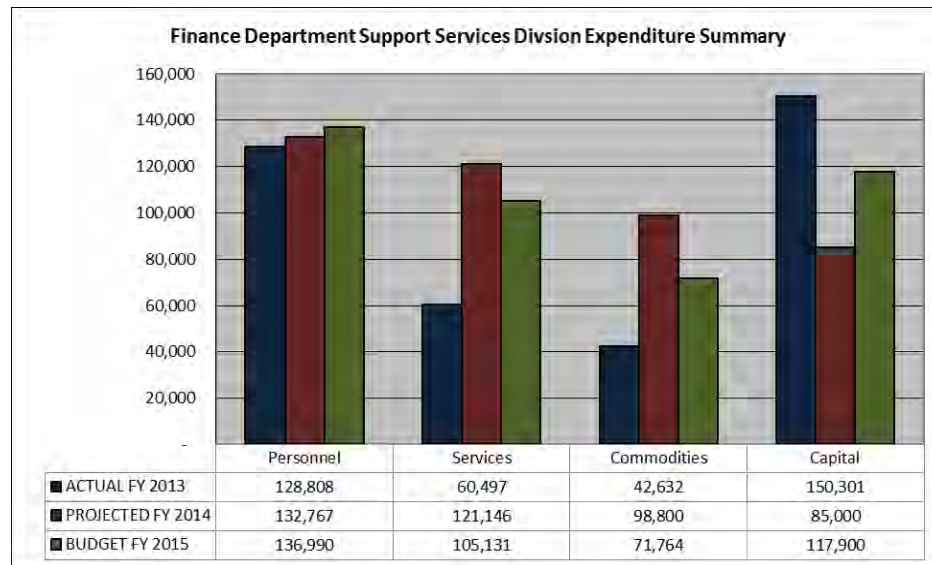
## SUPPORT SERVICES DIVISION

The Support Services Division of the Finance Department provides support for all departments. This division is responsible for:

- Research, procure and implement new hardware and software;
- Update the Village Internet and Intranet websites;
- Maintain the integrity of the communication system (Data, Voice, Messaging);
- Maintain the integrity of the Financial Reporting System;
- Develop Information Technology action plan;
- Operating system upgrade and maintenance;
- Design and operation of the Information Technology Infrastructure;
- Provide server, workstation and application support;
- Backup and Recovery;
- Coordinate Information Technology Committee; and
- Research and Implement new and innovative technology

### Expenditure Summary

The Support Services Division Fiscal Year 2015 Budget is \$431,785. 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

## SUPPORT SERVICES DIVISION

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### Fiscal Year 2014 Accomplishments & Goals

Several significant initiatives were successfully implemented in Fiscal Year 2014. Part of the strategic initiative was to ensure seamless and reliable business continuity in the event of an unplanned outage. With the ever increasing threats of cyber-attacks, natural disasters or simple human errors it was imperative that we make our infrastructure, applications and essential data be more resilient and always available. This goal was accomplished by:

1. Eliminating single points of failures for critical systems and applications; and
2. Implementing a simplified but effective Disaster Recovery System.

Completed initiatives undertaken in Fiscal Year 2014 by the Support Services Division included the following:

1. Business Continuity Strategy accomplished by implementation of a clustered virtual environment that eliminates single points of failure and providing failover and high availability of our critical systems.
2. Data Replication has been implemented and data is being replicated to the Public Works failover site. The failover site will serve as our backup and Disaster Recovery Site in the event of an unplanned outage.
3. Our server virtualization is approximately seventy percent completed with the addition of six new virtual servers. A hybrid domain controller configuration is implemented to provide fallback in the event of a failed or degraded virtual environment. The hybrid configuration consists of a virtual primary domain controller and a physical secondary domain controller.
4. The consolidation of our two domains is in its final stages of completion. The consolidation of the domains has significant impact on reducing duplication; simplifying network administration and provides more unified data sharing ability between departments.
5. A desktop management solution was implemented that includes technology asset management, helpdesk application and a patch management application. The desktop management suite provides automatic applying updates to all computers in a timely fashion. The helpdesk software provides a single repository for fulfilling and tracking technology service request.
6. The Water Division of the Public Works Department had their overhead paging system upgraded. Overhead paging is now available in all sections of the water plant.
7. The Enterprise Reporting Program added the Customer Information System module, the Centralized Cash Receipts module and partial completion of the Community Developments module. The addition of these systems will provide a better experience for our residents accessing information from our website.
8. Our surveillance system was improved with the addition of cameras at the Frontage Road Storage facility

Status of Fiscal Year 2014 goals yet to be completed (carried over to FY 2015):

1. Website Upgrades
  - ✚ **Ongoing: Customer Request Management and a mobile version of the website will be re-evaluated in the 1<sup>st</sup> quarter of FY2015. The creation of a mobile website will be highly dependent on statistical data from Google Analytics with regards to the use of our website from mobile devices.**
2. Internet Redundancy and Load Balancing
  - ✚ **Ongoing; A second Internet provider will be procured to provide additional bandwidth and failover access to the Village's internet. This will take place during the 1<sup>st</sup> quarter of FY 2015.**

## SUPPORT SERVICES DIVISION

**Continued** – Stats of Fiscal Year 2014 goals yet to be completed:

3. Data Disk Backup

**✚ Ongoing; A data domain will be implemented for disk based backups and will replace traditional tape backups. Disk based solution has the ability to perform de-duplication which reduces data backup size and hence, reduce backup time. This option will serve the Village well in the future as performance and capacity increases.**

4. Power Improvements

**✚ Uninterruptible power supply and extending generator power to provide clean power source to all computer equipment will be implemented throughout the course of FY 2015.**

### Fiscal Year 2015 Goals

During Fiscal Year 2015, the Support Services Division will endeavor to complete the following goals:

Goals	Anticipated Completion:
Procure a second Internet Service connection to provide additional bandwidth and failover access to the Internet.	1 <sup>st</sup> Quarter
Replace mobile laptops and desktop computers per the Village's replacement schedule.	1 <sup>st</sup> Quarter
Upgrade uninterruptible power supply units and extend generator power to additional outlets.	1 <sup>st</sup> Quarter
Upgrade website to include Customer Request Management and a mobile version of the website. The creation of a mobile website will be dependent on statistical data from Google Analytics on mobile device that accesses our website.	2 <sup>nd</sup> Quarter
Upgrade telephone system to provide resiliency	2 <sup>nd</sup> Quarter
Coordinate technology training for staff	2 <sup>nd</sup> Quarter
Implement Innoprise Citizen Access and Human Resource software	2 <sup>nd</sup> Quarter
Upgrade video system in Council Chambers to improve video quality and coverage and thus provide a better experience for our viewers.	3 <sup>rd</sup> Quarter
Expand the implementation of Laserfiche Document Management System to Public Works and Public Safety .	3 <sup>rd</sup> Quarter
Procure licensing and configure internet gateway to enhance network security at the internet gateway.	3 <sup>rd</sup> Quarter
Procure and implement disk backup data domain	4 <sup>th</sup> Quarter

## LIABILITY INSURANCE (RISK MANAGEMENT) DIVISION

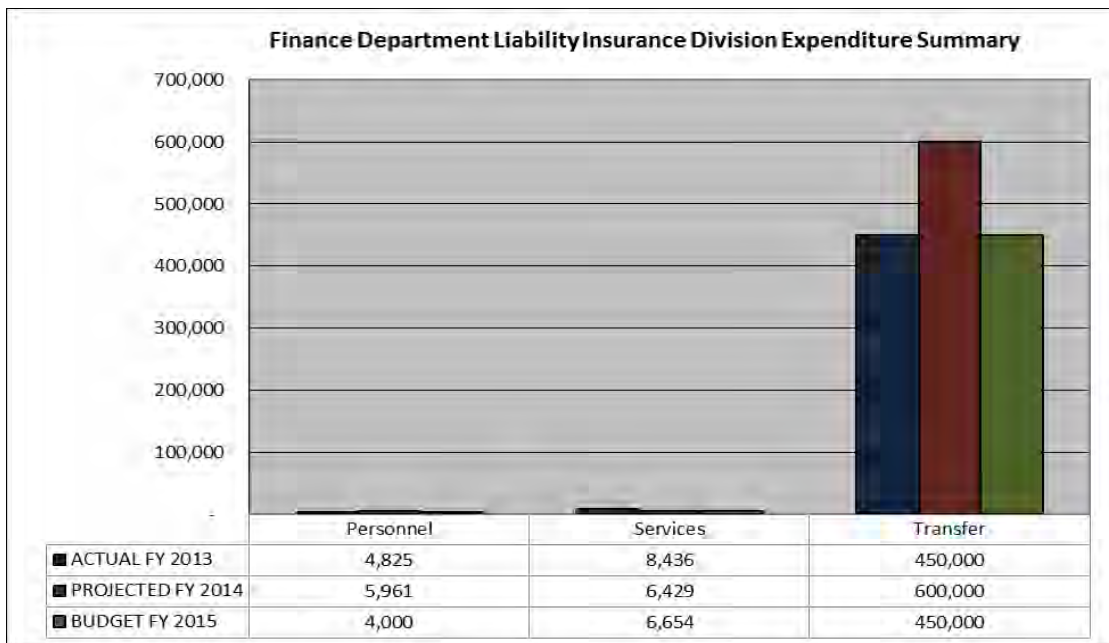
The Liability Insurance Division of the Finance Department funds premiums for the Village's participation in the Intergovernmental Risk Management Agency (IRMA). This division also funds deductible losses related to claims and claim cost of unemployment insurance.

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 basis. The Public Safety Department, Public Works Department, Water Fund, and Golf Club Fund 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 2014.

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

### Expenditure Summary

The Liability Insurance (Risk Management) Division Fiscal Year 2015 Budget is **\$460,654**. Below is an overview of expenditures for the Liability Insurance Division.



### Support Services Account Class Description

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

## HISTORY OF IRMA CONTRIBUTION

Coverage Year:	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Average</u>
Revenue Base	16,084,748	17,895,328	18,846,991	20,101,806	20,052,615	19,198,062	20,816,113	19,934,579	
4 Year Average	N/A	16,021,253	16,962,904	17,742,485	18,596,298	19,218,960	19,803,117	20,020,635	
Base Contribution	420,777	491,623	529,926	541,328	514,377	496,774	491,452	464,388	498,037
Experience Modifier Debit/(Credit)	(31,687)	(19,625)	(59,710)	(85,697)	(88,705)	(80,968)	(59,054)	(65,240)	(60,778)
Sub-Total	389,090	471,998	470,216	455,631	425,672	415,806	432,398	399,148	437,259
IRMA Rate	2.6160	2.9810	3.1240	3.0510	2.7670	2.5880	2.4790	2.3180	2.7626
% Rate Change	1.24%	13.95%	4.80%	-2.34%	-9.31%	-6.47%	-4.21%		

Interest Income Credit	-	-	-	-	-	-	-	-	-
Optional Deductible Credit	(38,909)	(94,400)	(136,363)	(132,133)	(161,755)	(158,006)	(172,959)	(159,595)	(127,789)
Members Reserve Credit	(87,821)	(83,845)	-	-	-	-	-	-	(24,524)

Net Contribution	262,360	293,753	333,853	323,498	263,917	257,800	259,439	239,553	284,946
% Change	-30.97%	11.97%	13.65%	-3.10%	-18.42%	-2.32%	0.64%		

**Accumulated Surplus Available.** 173,058 225,148 305,568

**Deductible** 10,000 25,000 50,000 50,000 100,000 100,000 100,000 100,000

### Contribution Budget Breakdown

Coverage Year	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>%</u>
General Fund (224)	119,375	133,658	151,905	147,193	6,070	5,929	5,967	5,510	2.3%
Public Safety (405)	38,619	43,240	49,142	47,618	85,773	83,785	84,318	77,855	32.5%
Public Works (328)	29,455	32,980	37,482	36,319	96,858	94,613	95,214	87,916	36.7%
Water Fund (370)	22,815	25,545	29,032	28,131	22,950	22,418	22,561	20,831	8.7%
Garbage Fund (375)	33,852	37,903	43,077	41,741	34,045	33,256	33,468	30,902	12.9%
Golf Club (385)	18,244	20,427	23,216	22,496	18,210	17,788	17,901	16,529	6.9%
Library	-	-	-	-	-	-	-	-	0.0%
<b>TOTAL</b>	<b>262,360</b>	<b>293,753</b>	<b>333,853</b>	<b>323,498</b>	<b>263,917</b>	<b>257,800</b>	<b>259,439</b>	<b>239,553</b>	<b>100.0%</b>

### Deductible Budget Breakdown

Coverage Year	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>%</u>
General Fund (224)	500	1,150	1,150	1,000	1,150	1,150	1,150	1,150	1.2%
Public Safety (405)	15,000	34,500	34,500	20,000	50,000	30,000	30,000	30,000	30.3%
Parking Traffic (344)	1,000	2,300	2,300	2,500	1,700	1,500	1,500	1,500	1.5%
Public Works (328)	6,000	13,800	30,700	25,000	30,700	30,000	30,000	30,000	30.3%
Water Fund (365 & 370)	3,000	6,900	6,900	7,000	6,000	6,000	5,500	3,000	5.5%
Garbage Fund (375)	5,000	11,500	14,100	12,000	22,000	30,000	30,000	30,000	30.3%
Golf Club (385)	500	14,000	7,000	1,000	1,000	1,000	1,000	1,000	1.0%
Library	-	-	-	-	-	-	-	-	
<b>TOTAL</b>	<b>31,000</b>	<b>84,150</b>	<b>96,650</b>	<b>86,450</b>	<b>112,550</b>	<b>99,650</b>	<b>99,150</b>	<b>96,650</b>	<b>100.0%</b>

Actual Deductible Expense	64,554	89,436	66,825	84,649	182,072	111,446	133,950	96,650	
Reserves					-	-		50,000	
<b>Total Expense + Reserves</b>	<b>64,554</b>	<b>89,436</b>	<b>66,825</b>	<b>84,649</b>	<b>182,072</b>	<b>111,446</b>	<b>133,950</b>	<b>146,650</b>	

Beginning Savings Balance	(2,864)	22,781	17,817	(51,721)	(99,205)	(78,888)	(125,448)	(164,457)	
Ending Savings Balance	22,781	17,817	(51,721)	(99,205)	(78,888)	(125,448)	(164,457)	(177,402)	



# PUBLIC SAFETY DEPARTMENT

The Public Safety Department is an integrated department consisting of Police, Fire and Paramedic. Officers are cross trained in all aspects of the department.

Our "Mission Statement", was reviewed for value and meaning during the annual Department Sensitivity & Customer Service Training Program. During this training, Department members looked to expand our ability to effectively engage peers, managers, and customers. We also looked to increase our awareness that we have choices, and those choices have an impact on the organization:

***To provide the highest level of public safety services to everyone, in cooperation with the community in a partnership of equality and integrity, in a spirit of unity and mutual trust***

As part of the re-accreditation process for law enforcement, Department members developed and adopted the following value statement for our organization:

***We, the members of the Department of Public Safety, value the training and camaraderie that allows us to perform all aspects of our job with integrity, courage, and the ability to provide service at the highest standard of excellence to all.***

As a certified agency with the Commission on Fire Accreditation the Department, members formulated and adopted a vision statement to act as a template for organizational goals and objectives:

***The Glencoe Department of Public Safety (GDPS) is committed to further professionalism and will be a safe, efficient, fiscally viable, pro-active provider of emergency services for law enforcement, fire suppression, rescue, emergency medical care, fire prevention, crime prevention, and public education. The Department will enhance service delivery by maintaining continual professional liaisons with various law enforcement, fire service, and medical institutions, and implementing a best practices model for law enforcement, fire service, and emergency medical assistance. The intent is to assure the overall quality of service to all occupants of the community.***

***G***alvanized in our commitment to serve Glencoe

***D***rive to help people in need

***P***ride in professionalism

***S***ound in judgment

For the 12 months comprising calendar year 2013, Public Safety Officers investigated 98 Part I offenses, 273 Part II offenses, and made 171 arrests. Department staff issued 5,539 citations, investigated 190 motor vehicle accidents, processed a total of 18,660 public safety calls for service and performed 1,729 fire service activities. Public Safety Officers assigned to paramedic duties responded to 406 calls for service.

The Public Education Section co-hosted a "Bike Rodeo" with the Glencoe Park District; officers also participated in a bicycle helmet and safety program at South School. Staff successfully incorporated a gun safety message into District 35's Healthy Choices Curriculum. Infant Car Seat inspections and installations have been completed by an on-staff certified technician. In partnership with the Glencoe Park District, members assisted with a "Super Sitter" babysitter training program.

Department members promoted and participated in numerous public education programs, including "Officer Friendly", drug/alcohol awareness, home security/safety inspections, Pumpkin Day & "Halloween Safety", "Learn Not to Burn", DUI Seminars, seat belt inspection zones, and laws that affect teenage responsibility. The Department utilizes a Residential House Watch program to monitor vacant homes while the occupants are on vacation. In an effort to ensure the safety of senior citizens, Operation Reassurance has been implemented via phone contact with the Department dispatch center. All members of the Department attended training sessions covering a wide range of police, fire and EMS related public education topics.

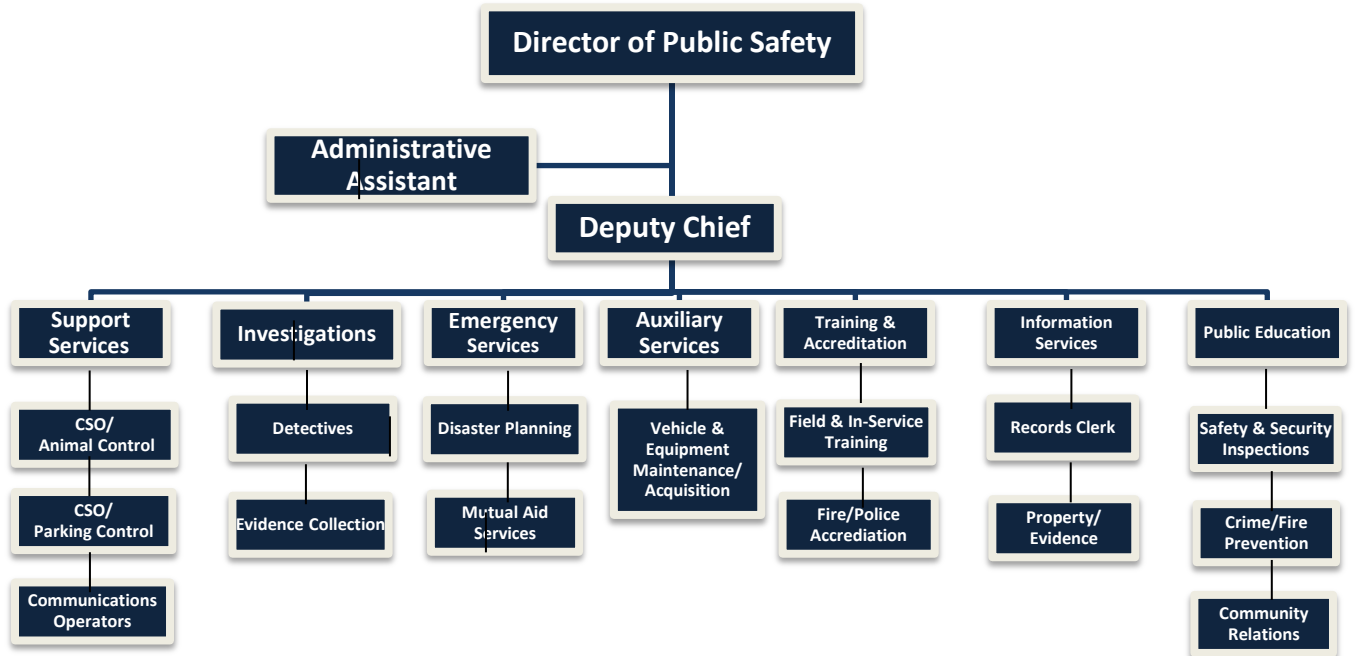


## ADMINISTRATION

The Department continues to train qualified officers as paramedics to replace those who have retired or resigned. Currently, the Department has 16 certified paramedics with one Paramedic candidate currently seeking certification. In addition, nine members are certified Emergency Medical Technicians (EMT)

The Public Safety Department consists of 42 full-time employees.

<b>AUTHORIZED POSITIONS</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
DIRECTOR OF PUBLIC SAFETY	1	1	1
DEPUTY CHIEF	1	1	1
LIEUTENANT	7	7	7
OFFICER	24	24	24
COMMUNICATIONS OPERATOR	5	5	5
COMMUNITY SERVICE OFFICER	2	2	2
ADMINISTRATIVE ASSISTANT	1	1	1
RECORDS CLERK	1	1	1
<b>TOTAL</b>	<b>42</b>	<b>42</b>	<b>42</b>

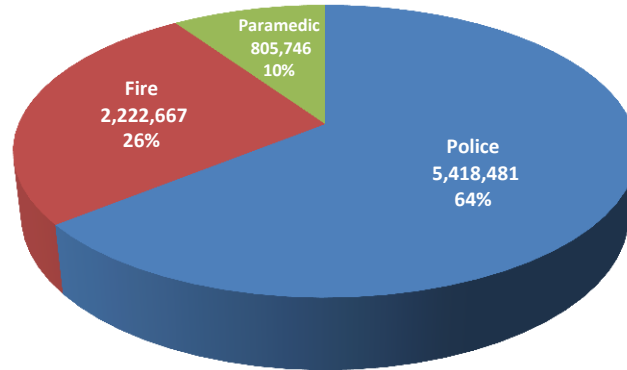


**ADMINISTRATION**

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Expenditures of the Public Safety Department include the Police Division, Fire Division and Paramedic Division. The total budget for the Public Safety Department is **\$8,446,894**.

**FISCAL YEAR 2015 EXPENDITURES**



	Police Division	Fire Division	Paramedic Division	Total	Prior Fiscal Year's Budget	% Change from FY14
PERSONNEL	4,706,287	1,415,447	739,246	6,860,980	7,018,714	-2.25%
SERVICES	359,949	87,520	24,000	471,469	430,178	9.60%
COMMODITIES	222,245	112,700	17,000	351,945	294,625	19.46%
<b>SUB-TOTAL</b>	<b>5,288,481</b>	<b>1,615,667</b>	<b>780,246</b>	<b>7,684,394</b>	<b>7,743,517</b>	<b>-0.76%</b>
DEBT SERVICE	-	-	-	-	-	-
CAPITAL	130,000	600,000	25,500	755,500	570,000	32.54%
<b>SUB-TOTAL</b>	<b>130,000</b>	<b>600,000</b>	<b>25,500</b>	<b>755,500</b>	<b>570,000</b>	<b>32.54%</b>
OTHER	-	7,000	-	7,000	6,000	16.67%
<b>COMBINED TOTAL</b>	<b>5,418,481</b>	<b>2,222,667</b>	<b>805,746</b>	<b>8,446,894</b>	<b>8,319,517</b>	<b>1.53%</b>
TRANSFERS OUT	-	-	-	-	-	#DIV/0!
<b>DIVISION TOTAL</b>	<b>5,418,481</b>	<b>2,222,667</b>	<b>805,746</b>	<b>8,446,894</b>	<b>8,319,517</b>	<b>1.53%</b>

## ADMINISTRATION

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### **Fiscal Year 2014 Accomplishments & Goals**

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2014 with results as follows:

1. Provided interim administrative support during the selection process for a new Public Safety Director.
2. Completed the hiring of a new Public Safety Administrative Assistant.
3. Solicited and received grant funding for the purchase of two cardiac defibrillators. A third unit was purchased with Foreign Fire Insurance funds at a discounted price.
4. Completed hiring of a new Public Safety Director.
5. Technology and equipment upgrades in the following areas: in-car squad video, dispatch center, fire inspections, scheduling software, weapons storage and security.
6. Implemented a new Village-wide mass notification system.

**POLICE SERVICES DIVISION**

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

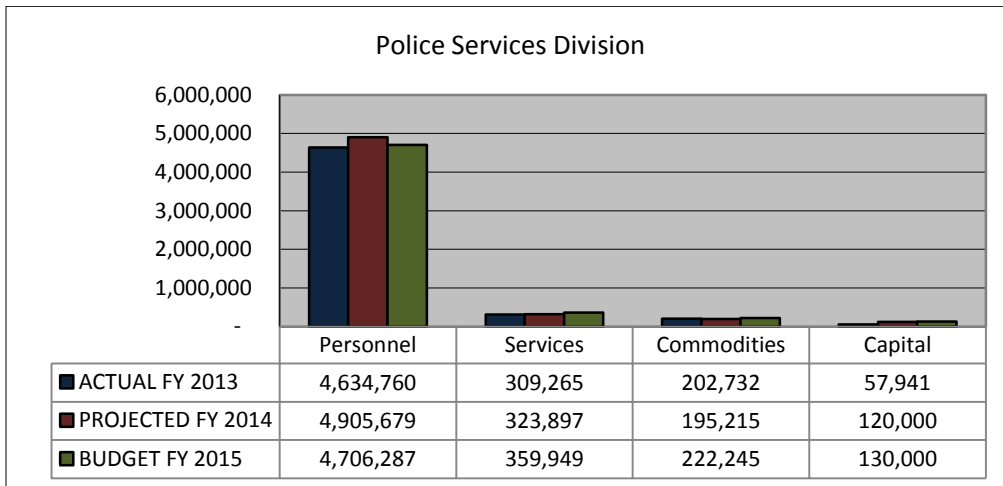
- Public Education;
- Random and Selected Patrol;
- Criminal Investigation;
- Criminal Apprehension;
- Identification and Recovery of Evidence; and
- Community Services.

The Police 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 patrol and traffic, investigations, youth activities, and personnel training.

**Expenditure Summary**

The Public Safety Police Services Division Fiscal Year 2015 Budget is \$5,418,481. Below is the review of expenditures for the Police Services Division.



**Police Services 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 SERVICES 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.

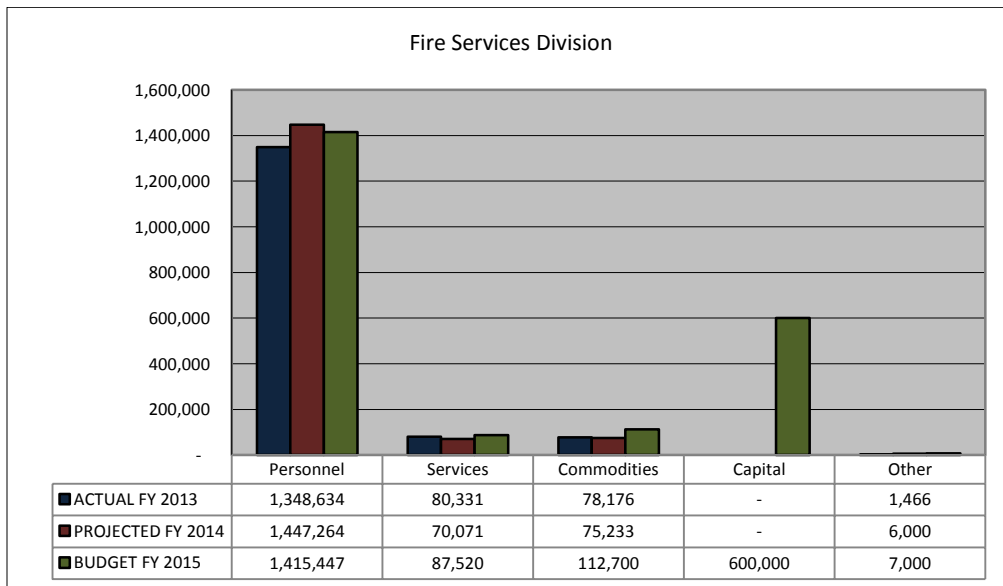
The Fire Service Division utilizes fire inspection, prevention, and education programs in order to:

- Reduce the incidence of fire within the community;
- Respond to and control hazardous material situations; and
- Provide underground and underwater rescue and recovery.

This division is proactive in the business community, focusing on fire prevention activities through survey and inspections in order to reduce fire safety concerns.

### Expenditure Summary

The Public Safety Fire Services Division Fiscal Year 2015 Budget is \$2,222,667. Below is the review of expenditures for the Fire Services Division.



### Fire Services 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, and uniforms
- ❖ Capital: Capital equipment, and vehicles
- ❖ Other: Professional Services

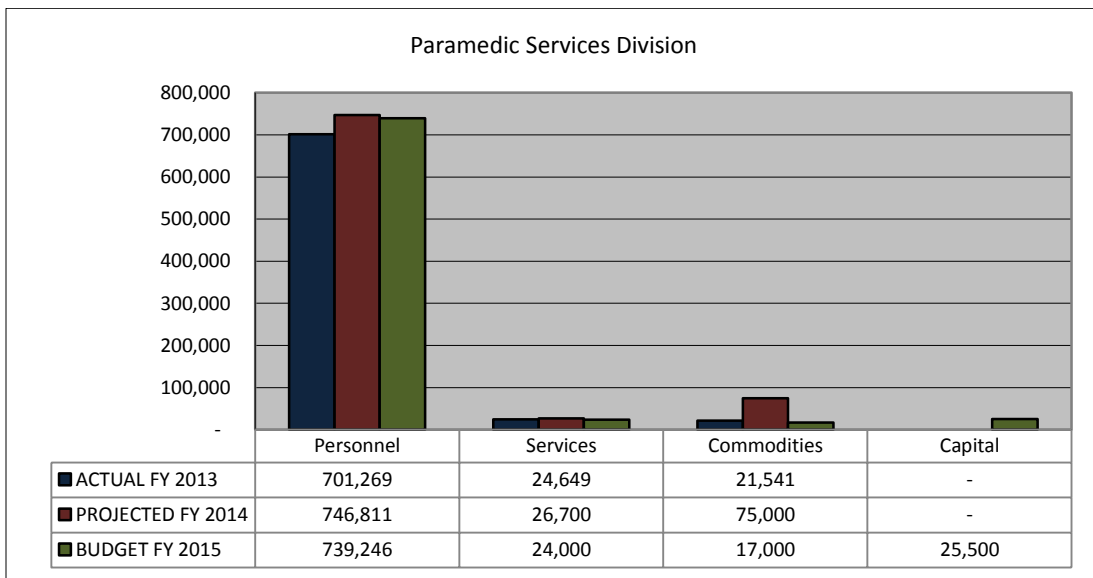
**PARAMEDIC SERVICES DIVISION**

The Paramedic Service Division of the Department of Public Safety provides emergency medical services. 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 Paramedic Service Division also provides public education programs in an effort to increase first-aid awareness throughout the Village.

**Expenditure Summary**

The Public Safety Paramedic Services Division Fiscal Year 2015 Budget is \$805,746. Below is the review of expenditures for the Fire Services Division.



**Fire Services 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

## OPERATIONS

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### Fiscal Year 2014 Accomplishments & Goals

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2014 with results as follows:

1. Participated in numerous public education programs, and continued to participate in community events.
2. Updated the Field Training Program, trained four new Field Training Officers to train new officers.
3. Four Lieutenants were trained and achieved Fire Officer I certification, signifying their dedication to fire service management and supervision.
4. One officer was trained and completed Paramedic training, awaiting final examination results.
5. Designated and equipped one marked patrol vehicle for Evidence Technician use.

Status of Fiscal Year 2014 Goals yet to be completed:

1. Participate in ongoing union contract negotiations involving the F.O.P. and non-supervisory sworn Public Safety Officers.  
✚ **Ongoing**
2. Assist the Public Safety Commission with Public Safety promotions and entry level selection process. Hired two new Public Safety Officers and promoted two Lieutenants.  
✚ **Ongoing**
3. National CFAI Fire Accreditation.  
✚ **Ongoing – November 2014**
4. CALEA Police Accreditation.  
✚ **Ongoing – April 2014**
5. Research and Purchase of a front line Fire Engine to replace Engine 30R, which has been in service since 1980.  
✚ **Ongoing – Request for Proposal finalized in May, 2014, delivery in Spring 2015**

**OPERATIONS**

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**Fiscal Year 2015 Goals**

During Fiscal Year 2015, the Department of Public Safety will endeavor to complete the following goals:

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
Meet the standards of both Law Enforcement and Fire Service Accreditation.	1 <sup>st</sup> Quarter, 3 <sup>rd</sup> Quarter
Refine shared resources and fire responses with neighboring fire departments through the Mutual Aid Box Alarm System (MABAS).	Ongoing objective
Enhance commitment to Public Education programs.	Ongoing objective
Maintain staffing levels, to include a sufficient number of licensed Paramedics and Emergency Medical Technicians.	Ongoing objective
Refine and formally adopt the Village All Hazards (Emergency Disaster) Plan.	2 <sup>nd</sup> Quarter
Continued participation in regional law enforcement mutual aid systems (NORPAC, NORCOM, NORTAF, NIPAS).	Ongoing objective
Maintain professional standards for all staff members - training focused on specialized assignments and certifications, following the adopted Career Development Program.	Ongoing objective
Update the Public Safety Commission Rules and Regulations to ensure the quality of entry-level applicants and on-staff promotional candidates.	3 <sup>rd</sup> Quarter
Facility improvements and enhancements – police garage and firehouse living quarters.	2 <sup>nd</sup> Quarter, 4 <sup>th</sup> Quarter





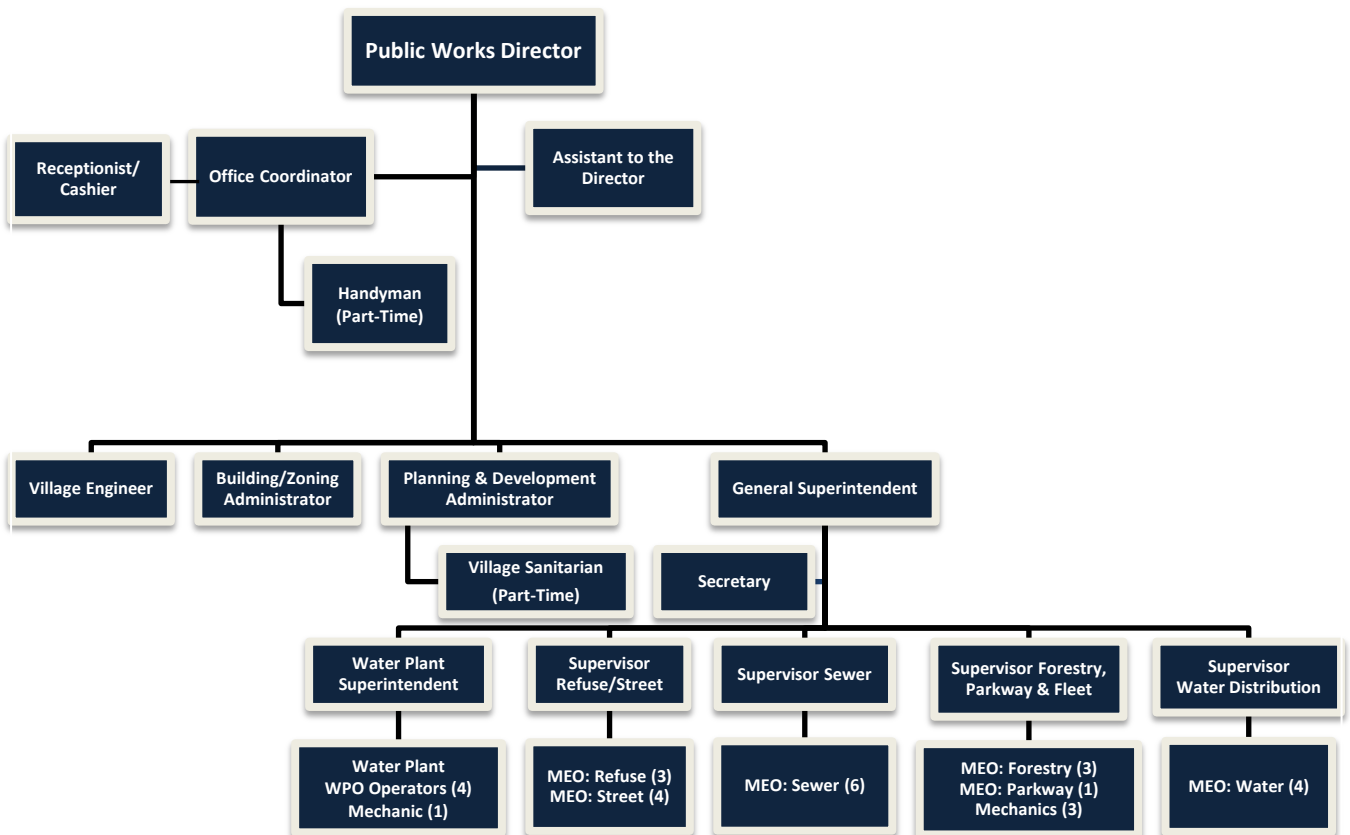
# PUBLIC WORKS DEPARTMENT

The Public Works Department maintains Village operations and services and the Village's infrastructure through sound planning, design and construction of capital improvements. Services provided by the Public Works Department include: Administration, Community Development, Engineering, Fleet Maintenance, Forestry, Municipal Buildings, Municipal Garage, Traffic Engineering, Refuse and Recycling, Sewers, Streets, Bridges, Sidewalks, and Street Lighting.

**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, Planning Commission, the 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.

The diagram below illustrates the structure of the Public Works Department.



## ADMINISTRATION DIVISION

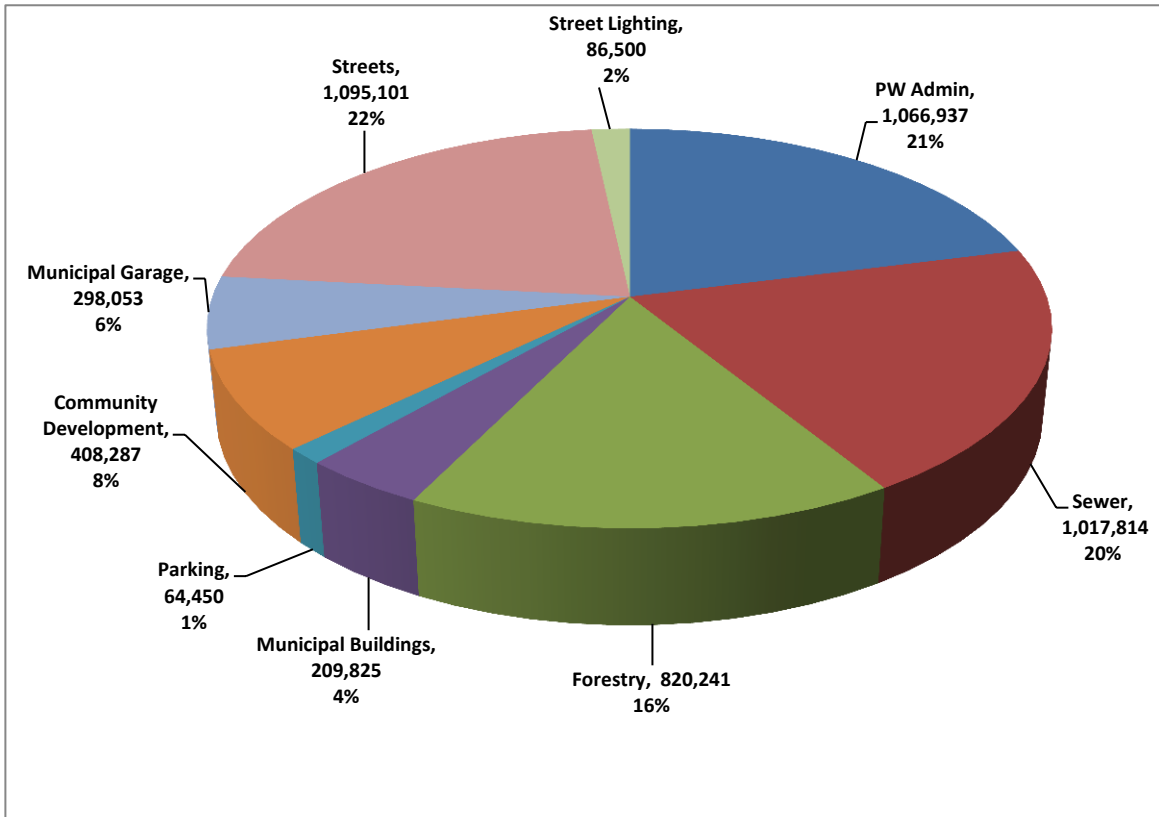
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The Public Works Administration Division is comprised of 7 full-time employees.

AUTHORIZED FULL-TIME POSITIONS			
POSITION TITLE	FY 2013	FY 2014	FY 2015
Director of Public Works	1	1	1
General Superintendent	1	1	1
Assistant to the Director of Public Works	0	1	1
Village Engineer	1	1	1
Receptionist	1	1	1
Administrative Secretary	1	1	1
Office Coordinator	1	1	1
FULL-TIME EQUIVALENT	6	7	7

Expenditures of the Public Works Department include Administration Division, Sewer Division, Forestry Division, Municipal Building Division, Parking and Traffic Control Division, Community Development Division, Municipal Garage Division, Streets/Sidewalks and Bridges Division, and Street Lighting Division. The total FY 2015 Public Works General Fund Budget is **\$5,067,208**.

### FISCAL YEAR 2015 EXPENDITURES



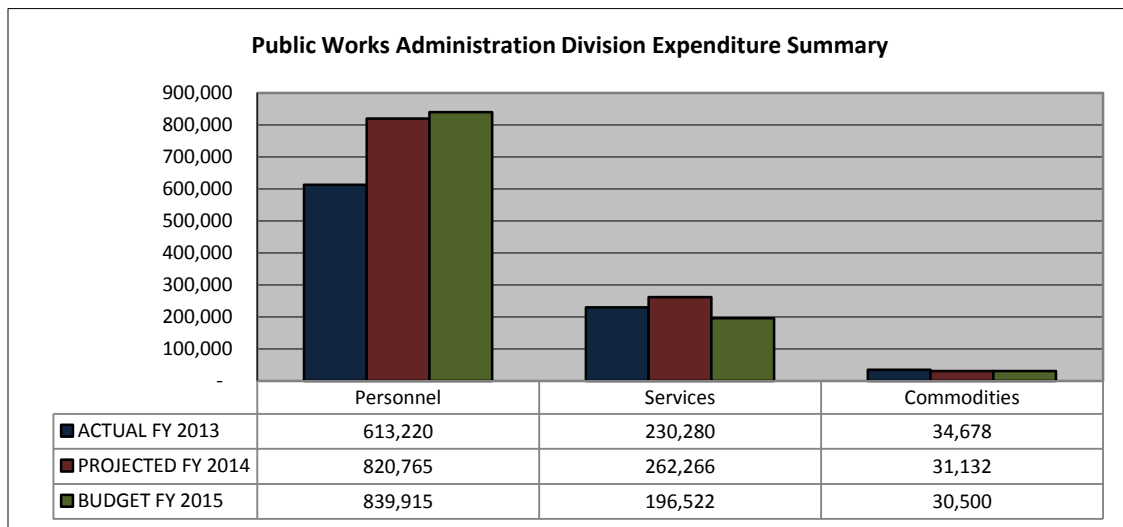
## ADMINISTRATION DIVISION

### Fiscal Year 2015 Expenditures Continued:

	PW Admin	Sewer	Forestry	Municipal Buildings	Parking	Community Development	Municipal Garage	Streets	Street Lighting	Total	Prior Year's Budget	% Change from FY14
PERSONNEL	839,915	730,919	556,111	41,535	-	393,967	225,433	489,226	-	3,277,106	3,228,333	1.51%
SERVICES	196,522	111,855	183,430	88,340	48,700	11,820	48,900	91,055	86,500	867,122	870,677	-0.41%
COMMODITIES	30,500	99,040	36,200	9,950	15,750	2,500	18,720	211,820	-	424,480	401,515	5.72%
<b>SUB-TOTAL</b>	<b>1,066,937</b>	<b>941,814</b>	<b>775,741</b>	<b>139,825</b>	<b>64,450</b>	<b>408,287</b>	<b>293,053</b>	<b>792,101</b>	<b>86,500</b>	<b>4,568,708</b>	<b>4,500,525</b>	1.52%
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	N/A
CAPITAL	-	68,000	39,500	70,000	-	-	-	303,000	-	480,500	556,500	-13.66%
<b>SUB-TOTAL</b>	<b>-</b>	<b>68,000</b>	<b>39,500</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>303,000</b>	<b>-</b>	<b>480,500</b>	<b>556,500</b>	-13.66%
OTHER	-	8,000	5,000	-	-	-	5,000	-	-	18,000	20,000	-10.00%
<b>COMBINED TOTAL</b>	<b>1,066,937</b>	<b>1,017,814</b>	<b>820,241</b>	<b>209,825</b>	<b>64,450</b>	<b>408,287</b>	<b>298,053</b>	<b>1,095,101</b>	<b>86,500</b>	<b>5,067,208</b>	<b>5,077,025</b>	-0.19%
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>DIVISION TOTAL</b>	<b>1,066,937</b>	<b>1,017,814</b>	<b>820,241</b>	<b>209,825</b>	<b>64,450</b>	<b>408,287</b>	<b>298,053</b>	<b>1,095,101</b>	<b>86,500</b>	<b>5,067,208</b>	<b>5,077,025</b>	-0.19%

### Expenditure Summary

The Public Works Administration Division Fiscal Year 2015 Budget is \$1,066,937. 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

## ADMINISTRATION DIVISION

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### Fiscal Year 2014 Accomplishments & Goals

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2014 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 23 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 2014.
  - ✚ Maintenance Street Resurfacing
  - ✚ Sanitary Sewer Lining Improvements
  - ✚ Sidewalk/Curb Maintenance Replacement
  
3. Capital improvement projects managed through Administration Division and started in FY 2014 but scheduled for final completion in FY 2015.
  - ✚ Harbor Street Storm Sewer Improvement
  - ✚ Greenwood Basin Storm Sewer Improvement
  
4. Staff continued to provide support to the Plan Commission, Zoning Commission, and Historic Preservation Commission in FY 2014.

### Fiscal Year 2015 Goals

During Fiscal Year 2015, the Public Works Administration Department will endeavor to complete the following:

Goals	Anticipated Completion
Continued development and maintenance of the Geographic Information System (GIS)	<b>Ongoing objective</b>
Electronic records storage initiative	<b>Ongoing objective</b>
Complete Harbor Street Storm Sewer Improvement	<b>1<sup>st</sup> Quarter</b>
Complete Greenwood Basin Storm Sewer Improvement	<b>2<sup>nd</sup> Quarter</b>
Elm Place Basin Storm Sewer Improvement	<b>3<sup>rd</sup> Quarter</b>
Street Resurfacing Program	<b>3<sup>rd</sup> Quarter</b>
Sanitary Sewer Lining	<b>3<sup>rd</sup> Quarter</b>
Sidewalk/Curb Replacement Program	<b>2<sup>nd</sup> Quarter</b>

## SEWER DIVISION

The Sewer Division provides the resources necessary for:

Inspections, Cleaning, Repair and Maintenance of:

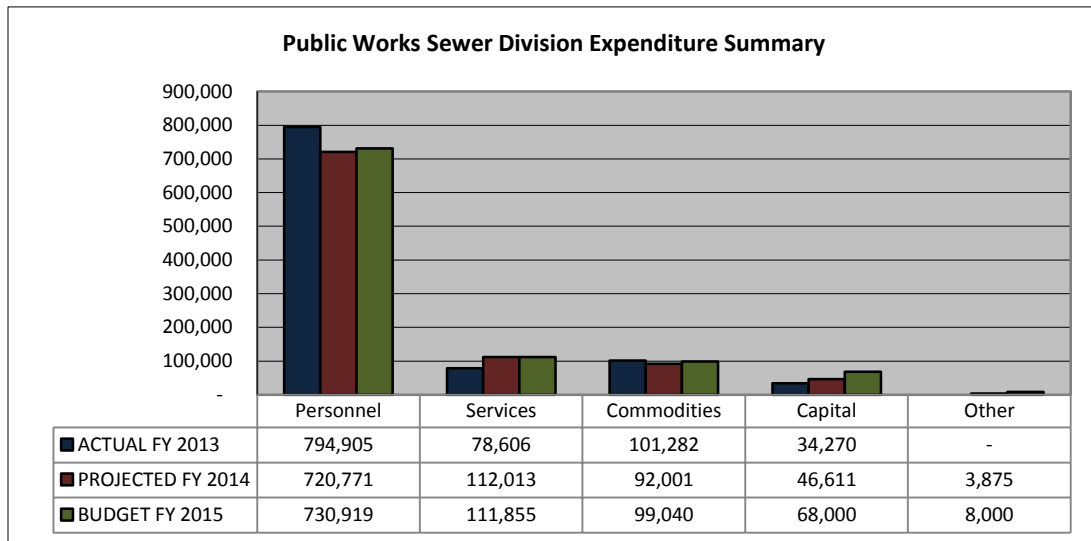
- 900 sanitary sewer manholes, 38.5 miles of gravity sanitary sewer lines, 1.2 miles of force main sanitary sewer lines, and 8 sanitary sewer lift stations; and
- 70 miles of storm sewer lines and more than 1,200 storm sewer manholes and catch basins.

The Public Works Sewer Division is comprised of 7 full-time employees

AUTHORIZED FULL-TIME POSITIONS				
POSITION TITLE		FY 2013	FY 2014	FY 2015
Public Works Supervisor		1	1	1
Maintenance Equipment Operator		5	6	6
FULL-TIME EQUIVALENT		6	7	7

### Expenditure Summary

The Public Works Sewer Division Fiscal Year 2015 Budget is \$1,017,814. Below is the review of expenditures for the Sewer Division.



### 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

## SEWER DIVISION

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### Fiscal Year 2014 Accomplishments & Goals

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2014 with results as follows:

1. Installation of an on-line emergency generator at the Strawberry Hill sanitary sewer lift station;
2. 11,853 Ln. Ft. of sanitary sewer lining;
3. 250,000 Ln. Ft. of Sanitary Sewer Cleaning;
4. 82,000 Ln. Ft. of Sanitary Sewer Televising;
5. 83,000 Ln. Ft. of Storm Sewer Cleaning;
6. 32,000 Ln. Ft. of Storm Sewer Televising;
7. 526 Manholes Cleaned;
8. 41 Manholes Repaired; and
9. Continuation of the Village's Sanitary Sewer Flood Prevention Rebate Program.

### Fiscal Year 2015 Goals

During Fiscal Year 2015, the Sewer Division will endeavor to complete the following:

Goals	Anticipated Completion
Continue the Village's Sanitary Sewer Flood Prevention Rebate Program	<b>Ongoing objective</b>
Storm Sewer Cleaning (75,000 Ln. Ft.)	<b>4<sup>th</sup> Quarter</b>
Sanitary Sewer Cleaning (250,000 Ln. Ft.)	<b>4<sup>th</sup> Quarter</b>
Storm Sewer Televising (30,000 Ln. Ft.)	<b>4<sup>th</sup> Quarter</b>
Sanitary Sewer Televising (75,000 Ln. Ft.)	<b>4<sup>th</sup> Quarter</b>
Manhole Repair (50 Ea.)	<b>Ongoing</b>
Manhole Cleaning (500 Ea.)	<b>Ongoing</b>
Replace Utility Dump Truck	<b>2<sup>nd</sup> Quarter</b>

## FORESTRY DIVISION

The Forestry Division provides the resources necessary for:

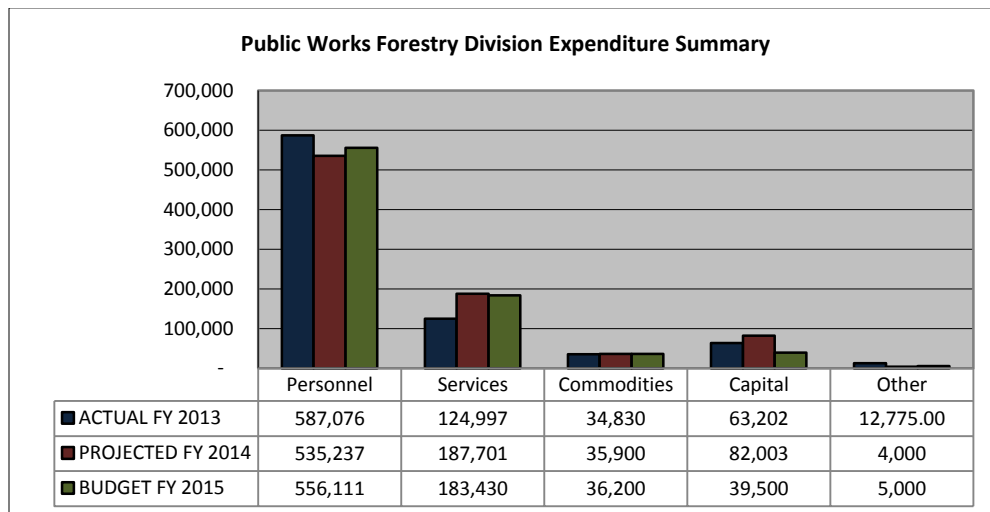
- Maintenance of the Village’s parkway trees;
- Adds trees through the 50/50 cost sharing program for the replacement of dead trees and new trees;
- Removes dead or dying trees, including Dutch elm and emerald ash borer infested trees;
- Provides information to residents on the care of both public and private trees;
- Repairs parkways;
- Removes tree stumps; and
- Works to minimize street end/bluff erosion.

The Public Works Forestry Division is comprised of 5 full-time employees.

AUTHORIZED FULL-TIME POSITIONS				
POSITION TITLE	FY 2013	FY 2014	FY 2015	
Public Works Supervisor	1	1	1	
Maintenance Equipment Operator	4	4	4	
FULL-TIME EQUIVALENT	5	5	5	

### Expenditure Summary

The Public Works Forestry Division Fiscal Year 2015 Budget is \$820,241. Below is the review of expenditures for the Forestry Division.



### Forestry Division Account Class Description

- ❖ Personnel: Salaries, Employee Benefits and Pension Costs
- ❖ Services: Maintenance and Repair, Service Fees, Professional Services, and Training Costs
- ❖ Commodities: Vehicle Operating Expenses, Equipment, Uniforms, Tool Purchase and Repair
- ❖ Capital: Building & Grounds Improvement and Vehicles
- ❖ Other Expense: Other

## FORESTRY DIVISION

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### Fiscal Year 2014 Accomplishments & Goals

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2014 with results as follows:

1. 213 trees planted;
2. 341 trees removed;
3. 353 trees trimmed;
4. 143 Park District trees removed through Shared Services Program;
5. 16 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 – Franklin & Sylvan; and
8. Dell Place Street End Right-of-Way Improvements.

### Fiscal Year 2015 Goals

During Fiscal Year 2015, the Forestry Division will endeavor to complete the following:

Goals	Anticipated Completion
Tree Planting Program (250 Ea.)	Ongoing
Tree Removal (360 Ea.)	Ongoing
Tree Trimming (380 Ea.)	Ongoing
EAB Treatment (150 Trees)	Ongoing objective
Park District trees removed (150 Ea.)	Ongoing
Park District trees trimmed (50 Ea.)	Ongoing
Restoration of one (1) Ravine Bluffs Entrance Monument – Franklin & Meadow	2 <sup>nd</sup> Quarter
Wentworth Retaining Wall Repair	2 <sup>nd</sup> Quarter



## MUNICIPAL BUILDING DIVISION

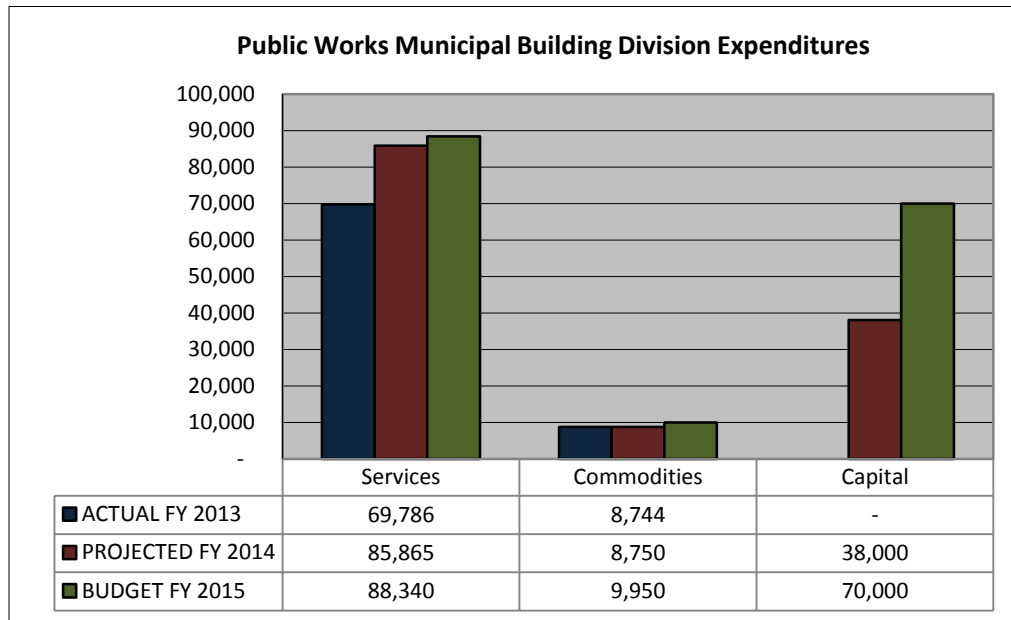
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The Municipal Building Division provides the resources necessary for:

- Effective and timely routine and emergency maintenance of the Village Hall;
- Improvements to the Village Hall and Village Hall grounds;
- Maintenance of Temple Court Parking Lot;
- Maintenance of bus shelters.
- Village Hall HVAC system;
- Village Hall utilities; and
- Village Hall cleaning service.

### Expenditure Summary

The Public Works Municipal Building Division Fiscal Year 2015 Budget is \$209,825. Below is the review of expenditures for the Municipal Building Division.



### 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

## MUNICIPAL BUILDING DIVISION

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### Fiscal Year 2014 Accomplishments & Goals

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2014 with results as follows:

1. Replace Custom Doors and Update Village Hall Council Chamber Hallway
2. Replacement of Exterior Service Door
3. Heating and Cooling system repairs
4. Initiated Village Hall HVAC System Study

### Fiscal Year 2015 Goals

During Fiscal Year 2015, the Municipal Building Division will endeavor to complete the following:

Goals	Anticipated Completion
Village Hall HVAC System Study	1 <sup>st</sup> Quarter
Public Safety Garage Floor Upgrade	2 <sup>nd</sup> Quarter

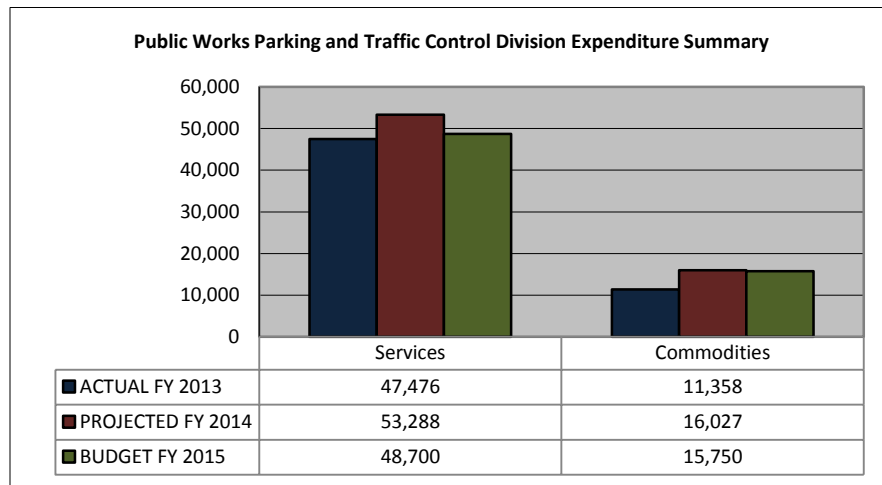
## PARKING AND TRAFFIC CONTROL DIVISION

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 train station building & parking areas.

### Expenditure Summary

The Parking and Traffic Control Division Fiscal Year 2015 Budget is \$64,450. Below is the review of expenditures for the Parking and Traffic Control Division.



### 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

### Fiscal Year 2014 Accomplishments & Goals

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2014 with results as follows:

1. Continuation of Village wide program to standardize parking and regulatory traffic signs; and
2. Thermoplastic pavement marking of street centerlines, parking stalls, stop bars and crosswalks.

### Fiscal Year 2015 Goals

During Fiscal Year 2015, the Parking and Traffic Control Division will endeavor to complete the following:

Goals	Anticipated Completion
Village wide program to standardize parking and regulatory traffic signs	<b>Ongoing objective</b>
Thermoplastic pavement marking upgrades	<b>3<sup>rd</sup> Quarter</b>
GIS inventory of all signs	<b>Ongoing objective</b>

## COMMUNITY DEVELOPMENT DIVISION

The Community Development Division provides the resources necessary for:

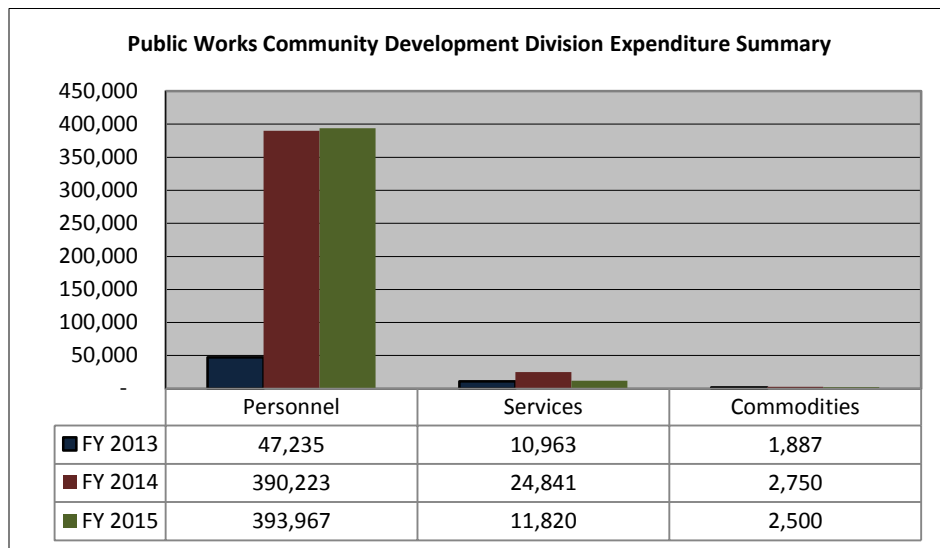
- Comprehensive inspection and plan review services to assure compliance with all applicable code & permit regulations;
- Administration and Enforcement of zoning ordinance and sign ordinance; and
- Administration of Handyman Assistance Program.

Community Development Division is comprised of 2 full-time employees.

AUTHORIZED FULL-TIME POSITIONS				
	POSITION TITLE	FY 2013	FY 2014	FY 2015
	Building Inspector/Plan Reviewer	1	0	0
	Building and Zoning Administrator	1	1	1
	Community Development Analyst	1	0	0
	Planning and Development Administrator	0	1	1
	FULL-TIME EQUIVALENT	3	2	2

### Expenditure Summary

The Community Development Division Fiscal Year 2015 Budget is \$408,287. Below is the review of expenditures for the Community Development Division.



### Community Development Division Account Class Description

- ❖ Personnel: Salaries, Employee Benefits, and Pension Cost
- ❖ Services: Service Fees, Professional Services, and Training Costs
- ❖ Commodities: Vehicle Operating Expense

## COMMUNITY DEVELOPMENT DIVISION

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### Fiscal Year 2014 Accomplishments & Goals

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2014 with results as follows:

1. Single family construction activity increased significantly. 70 building permits totaling a stated value of \$31,541,976 were issued during FY2014.
2. Three subdivisions and one lot consolidation were approved resulting in seven newly created zoning lots, of which six building permits were subsequently issued for new single family homes.
3. Steep slope regulations were adopted by the Village Board thereby codifying formalized regulations and standards for development on bluff and ravine properties.
4. A special use permit was approved for the development of a new Writers' Theatre facility at the site of the Woman's Library Club, 325 Tudor Court.
5. Construction was initiated on a new 3,500 square foot commercial building in the central business district for Chase Bank at 332 Park Avenue. The last new commercial building constructed in the business district occurred in 2005.
6. The undeveloped Village owned parcel at 762 Vernon Avenue was declared surplus property by the Village Board, publicly offered for sale, and ultimately sold to the neighboring residential property at 766 Vernon Avenue.

### Fiscal Year 2015 Goals

During Fiscal Year 2015, the Community Development Division will endeavor to complete the following:

Goals	Anticipated Completion
Issuance of building permit and construction to be started on the new Writers' Theatre facility	<b>3<sup>rd</sup> Quarter</b>
Review and evaluate implementation of building permit and inspection software	<b>Ongoing</b>
Recommendation and adoption of Residential Fire Sprinkler Ordinance	<b>1<sup>st</sup> Quarter</b>

## MUNICIPAL GARAGE DIVISION

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The Municipal Garage Division provides the resources necessary for:

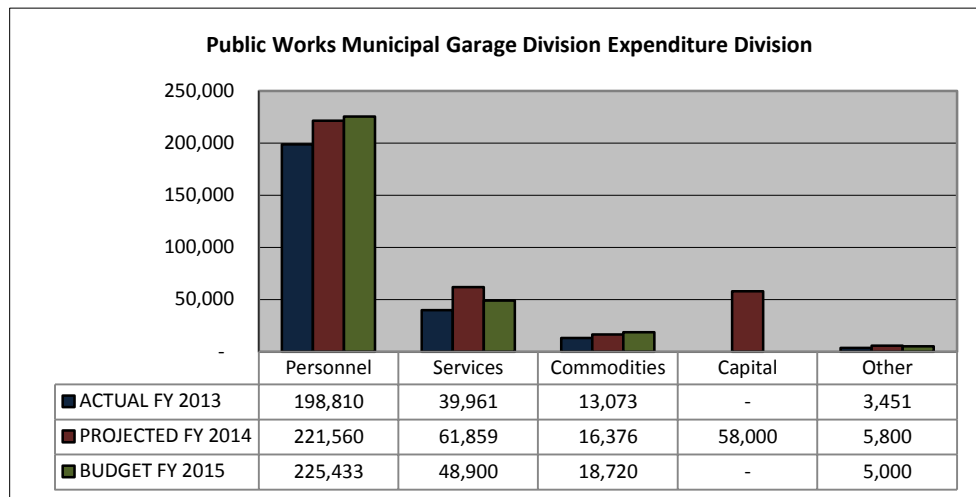
- Proper and timely maintenance and repair of all Village vehicles;
- Proper and timely maintenance and repair of all equipment; and
- Maintenance repair and improvements to the Public Works Service Building.

Municipal Garage Division is comprised of 2 full-time employees.

AUTHORIZED FULL-TIME POSITIONS				
POSITION TITLE	FY 2013	FY 2014	FY 2015	
Mechanic	2	2	2	
FULL-TIME EQUIVALENT	2	2	2	

### Expenditure Summary

The Municipal Garage Division Fiscal Year 2015 Budget is \$298,053. Below is the review of expenditures for the Municipal Garage Division.



### 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

## MUNICIPAL GARAGE DIVISION

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### Fiscal Year 2014 Accomplishments & Goals

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2014 with results as follows:

1. Replacement of 2 outside service doors, 3 windows, and annual routine overhead door maintenance.
2. Continuation of the Shared Services program with the Park District.
  - ✚ Maintenance performed on 18 vehicles; and
  - ✚ 16 vehicles repaired
3. An energy efficient lighting retrofit project was completed at the Public Works Garage replacing sixty-eight existing light fixtures with high efficiency bulbs and ballasts. The project was funded through grants from the Illinois Clean Energy Community Foundation and the Illinois Department of Commerce & Economic Opportunity.

### Fiscal Year 2015 Goals

During Fiscal Year 2015, the Municipal Garage Division will endeavor to complete the following:

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 Streets, Sidewalks, and Bridge Division provides the resources necessary for:

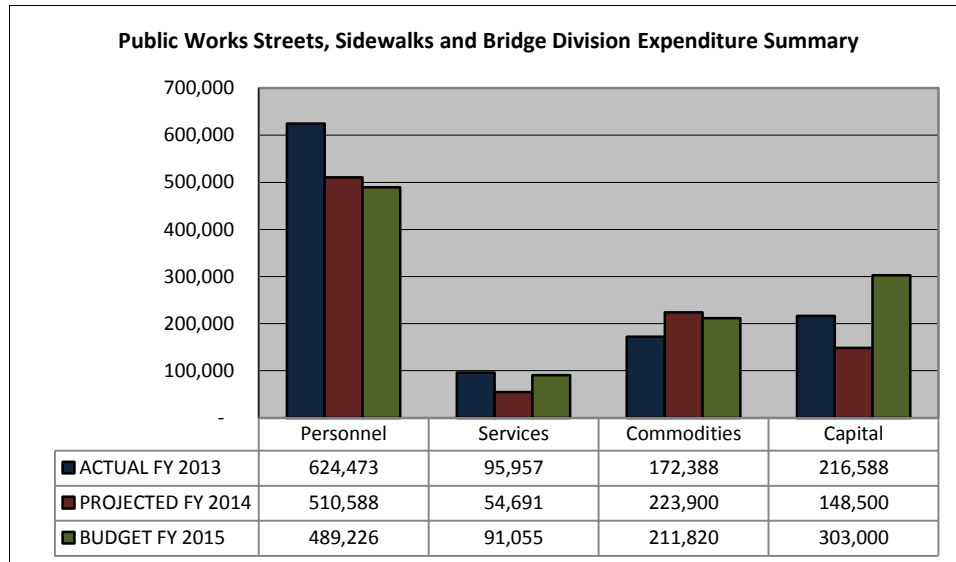
- Maintenance of streets, curbs, sidewalks and bridges;
- Maintenance of public right-of-way areas including grass cutting;
- Administer and maintain Snow and Ice control program for Village streets and parking lots;
- Maintenance of Green Bay Trail bicycle path

Streets, Sidewalks, and Bridge Division is comprised of 4 full-time employees.

AUTHORIZED FULL-TIME POSITIONS				
	POSITION TITLE	FY 2013	FY 2014	FY 2015
	Public Works Supervisor	1	0	0
	Receptionist/Cashier	1	0	0
	Maintenance Equipment Operator	5	4	4
	<b>FULL-TIME EQUIVALENT</b>	<b>7</b>	<b>4</b>	<b>4</b>

### Expenditure Summary

The Street, Sidewalk, and Bridge Division Fiscal Year 2015 Budget is \$1,095,101. Below is the review of expenditures for the Street, Sidewalk, and Bridge Division.



### Street, 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



## STREETS, SIDEWALKS, AND BRIDGE DIVISION

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### Fiscal Year 2014 Accomplishments & Goals

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2014 with results as follows:

1. Maintenance resurfacing of 20 Village streets and Village Hall Public Safety east garage ramp.
2. Replacement of 19,648 Sq. Ft. of sidewalk and 566 Ln. Ft. of curb.
  - ✚ Including replacement of sidewalk approaches and other site improvements for the Maple Hill Road/Crescent Drive pedestrian bridge

### Fiscal Year 2015 Goals

During Fiscal Year 2015, the Streets, Sidewalk, and Bridge Division will endeavor to complete the following:

Goals	Anticipated Completion
Replace Sidewalk Snow Plow Tractor	2 <sup>nd</sup> Quarter
Hazel Avenue Bridge Repair	2 <sup>nd</sup> Quarter
Pavement Striping	3 <sup>rd</sup> Quarter
Pavement Crack Filling	2 <sup>nd</sup> Quarter
Replace 2-1/2 ton Dump Truck w/Plow	1 <sup>st</sup> Quarter
Replace ¾ ton Pickup Truck	2 <sup>nd</sup> Quarter

## STREET LIGHTING DIVISION

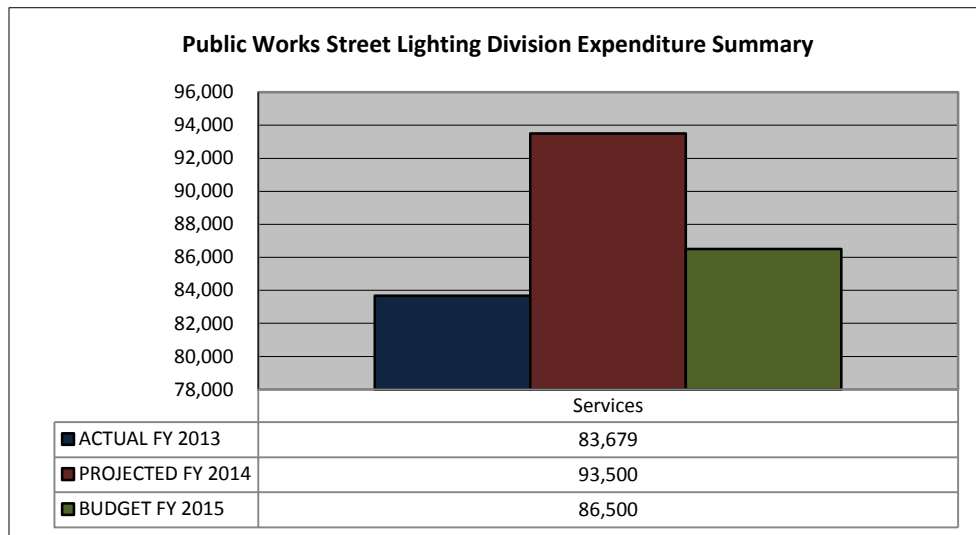
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The Street Lighting Division provides the resources necessary for:

- Provides and maintains street intersection lighting to minimize traffic flow problems;
- Provide a sense of public safety and security;
- Provide funding for electric power and maintenance of most Village streetlights that is provided by Commonwealth Edison at a per-month cost based on the size of the light; and
- Maintains light poles, light fixtures, and wiring for the Village Business Center, Skokie Heights, Skokie Ridge Subdivision, the four commuter parking lots and for the downtown holiday lighting.

### Expenditure Summary

The Street Lighting Division Fiscal Year 2015 Budget is \$86,500. Below is the review of expenditures for the Street Lighting Division.



### Street Lighting Division Account Class Description

- ❖ Services: Service Fees, Special Event, and Professional Service

## STREET LIGHTING DIVISION

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### Fiscal Year 2014 Accomplishments & Goals

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2014 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. Electric Utility Audit with Com Ed.
  - ✚ Inventory fixtures and meters;
  - ✚ Examine usage calculation methods; and
  - ✚ Research downtown lighting upgrade to LED bulbs.

### Fiscal Year 2015 Goals

During Fiscal Year 2015, the Street Lighting Division will endeavor to complete the following:

Goals	Anticipated Completion
Maintain Village Street Lights	Ongoing
Upgrade downtown street light bulbs to LED	2 <sup>nd</sup> Quarter
Maintain Business District Holiday Lighting/Shared Services Program	4 <sup>th</sup> Quarter



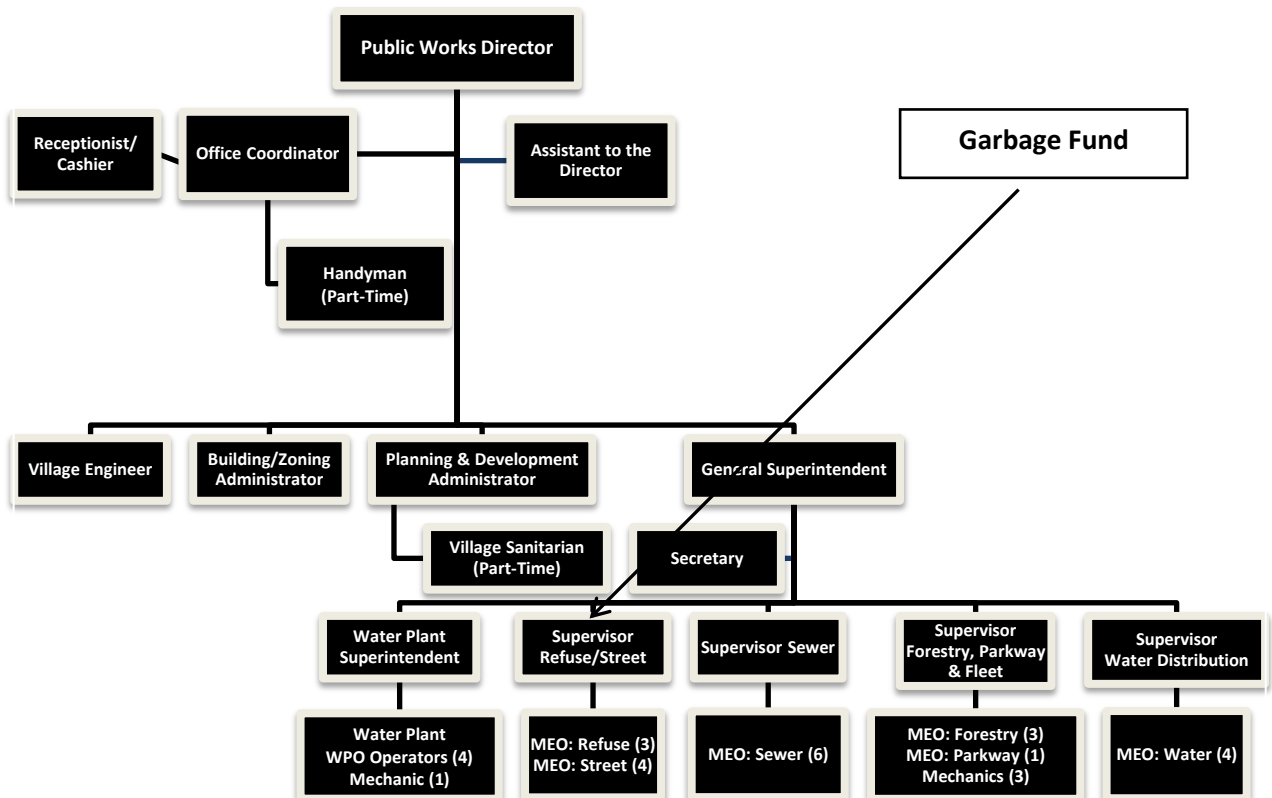
# GARBAGE FUND

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;
- Fall Parkway Leaf Collection Program, and
- Annual Residential Spring Clean-Up Service.

Refuse Collection Division is comprised of 5 full-time employees.

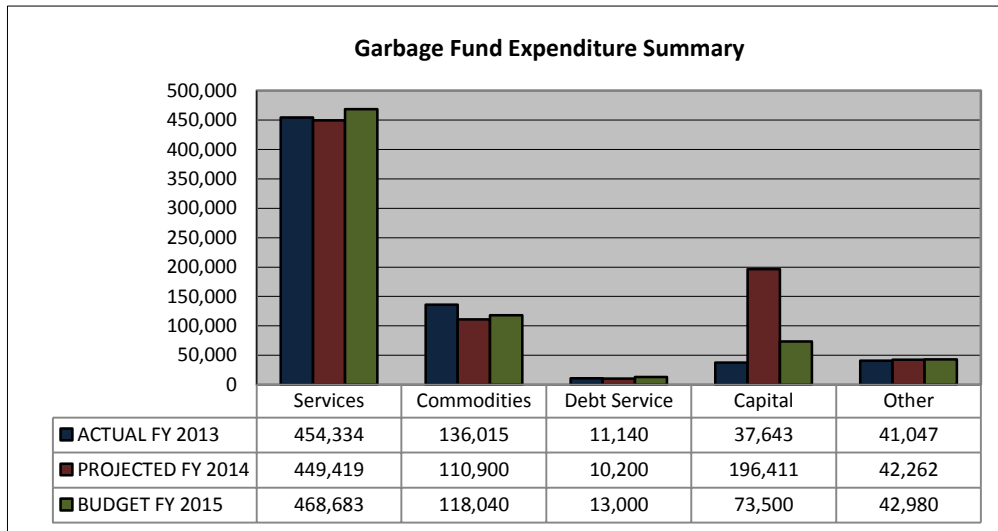
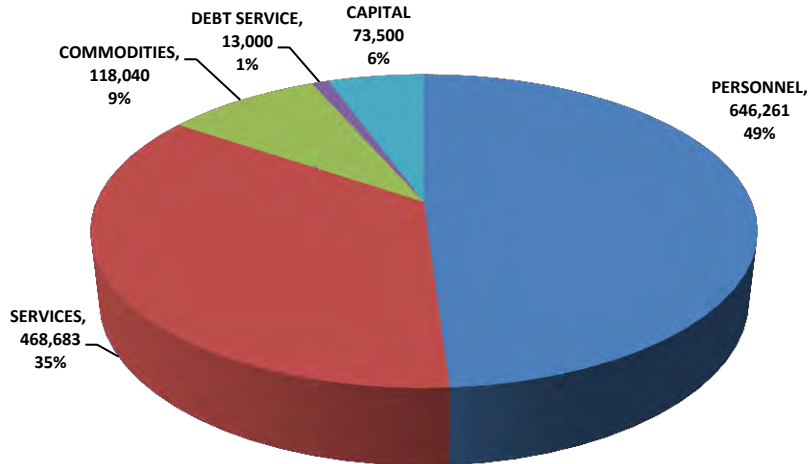
AUTHORIZED FULL-TIME POSITIONS				
POSITION TITLE	FY 2013	FY 2014	FY 2015	
Public Works Supervisor	1	1	1	
Mechanic	1	1	1	
Maintenance Equipment Operator	3	3	3	
FULL-TIME EQUIVALENT	5	5	5	



## GARBAGE FUND

### Expenditure Summary

The Refuse Collection Division Fiscal Year 2015 Budget is \$1,362,464. Below is the review of expenditures for the Refuse Collection Division.



### Refuse Collection Division Account Class Description

- ❖ Personnel: Salaries, Employee Benefits and Pension Costs
- ❖ Services: Service Fees
- ❖ Commodities: Supplies, Vehicle Operating Expense, Equipment, Uniforms, Tool Purchase and Repair
- ❖ Debt Service: Principal and Interest on Bonds
- ❖ Capital: Vehicles & Equipment
- ❖ Other: Transfers

## GARBAGE FUND

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### Fiscal Year 2014 Accomplishments & Goals

In addition to the routine collection responsibilities of the division, other facts and figures from Fiscal Year 2014 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 continues to pay its portion of the debt service (\$2.73 per ton) for the construction of the Transfer Station facility
  - ✚ Disposal tipping fees were \$ 55.36 per ton in SWANCC's FY 2014 Budget
2. In 2007, SWANCC negotiated a contract extension with Groot Industries to operate the WTTS.
  - ✚ The new contract included a Recycling Incentive Program whereby members are paid semi-annually for recyclable materials collected and delivered to Groot
  - ✚ The Village received a total of \$7,040.80 from this program for the FY 2014
3. FY 2014 was the fifth year of a 5-year Recycling Agreement with Groot Industries for residential and commercial recycling collection.
  - ✚ The Village approved a 1-year extension of the Agreement in February 2014.
4. Residential and commercial recycling participation remained strong in FY 2014.
  - ✚ Approximately 1,757 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 150 tons of yard waste and 8,610 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 2014.
  - ✚ Approximately 3,134 tons of solid waste was collected by the Village and delivered to the WTTS.
  - ✚ The Village continues to offer a 2<sup>nd</sup> collection day service on a subscription basis for an additional fee, and approximately 8% 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, over 35% of the residential properties use this service
7. Capital equipment replacement included one refuse packer truck.

## GARBAGE FUND

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### Fiscal Year 2015 Goals

During Fiscal Year 2015, the Refuse Collection Division will continue to provide all of the same core services and will include the following:

Goals	Anticipated Completion
Review & analysis of Multi-Family & Commercial Garbage Service Levels & Rates	3 <sup>rd</sup> Quarter
Host One-Day Document Destruction and Electronics Recycling Event	2 <sup>nd</sup> Quarter
Replace Refuse Hauler	1 <sup>st</sup> Quarter
Replace Leaf Vacuum	2 <sup>nd</sup> Quarter

## MOTOR FUEL TAX

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.

MFT Expenditures				
	ACTUAL FY 2013	PROJECTED FY 2014	BUDGET FY 2015	% Increase (Decrease from Projected)
Services	41,951	20,303	45,700	125.09%
Commodities	-	-	-	N/A
<b>Subtotal</b>	<b>41,951</b>	<b>20,303</b>	<b>45,700</b>	125.09%
Debt Service	-	-	-	N/A
Capital	393,016	-	75,000	N/A
Other	30,785	29,051	32,235	10.96%
Transfer	-	-	-	N/A
<b>Grand Total</b>	<b>465,752</b>	<b>49,354</b>	<b>152,935</b>	<b>209.87%</b>

## 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.

E911 Fund Expenditures				
	ACTUAL FY 2013	PROJECTED FY 2014	BUDGET FY 2015	% Increase (Decrease from Projected)
Personnel	52,264	49,158	54,694	11.26%
Services	66,872	48,625	67,769	39.37%
Commodities	34,374	21,564	46,500	115.63%
<b>Subtotal</b>	<b>153,511</b>	<b>119,347</b>	<b>168,963</b>	<b>41.57%</b>
Debt Service	-	-	-	N/A
Capital	722	14,457	25,000	72.93%
Other	-	-	-	N/A
Transfer	-	-	-	N/A
<b>Grand Total</b>	<b>154,233</b>	<b>133,804</b>	<b>193,963</b>	<b>44.96%</b>





# WATER FUND

The Water Plant can produce 8,000,000 gallons per day; however, as much as 7,083 gallons per minute (10.2 MGD) has been pumped. 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 at the intake pipe well-out into Lake Michigan. On the shore end of this pipe there is an underground structure called the suction well. Water is pumped from the suction well by the low lift pumps into the rapid mix basin. In the rapid mix basin 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.

Many improvements to the plant and its equipment have been made over the years. In 1990, the original 1928 low lift pumps were replaced. Rehabilitation of the 1952 motor control center replaced the electro-mechanical auto-transformer starters with electronic reduced voltage starters and two variable frequency drives. The replacement of all rapid and slow mix equipment was also done. In 1994 a multi-year replacement project of all the plant windows was begun.

In 1996, the four 1928 filters were re-built utilizing state-of-the-art, gravel-less under drain systems and rotary surface washers. New filter control consoles and valve operators were also installed. The control room panel was redesigned, and many new digital electronic devices plus an uninterruptible power supply were added.

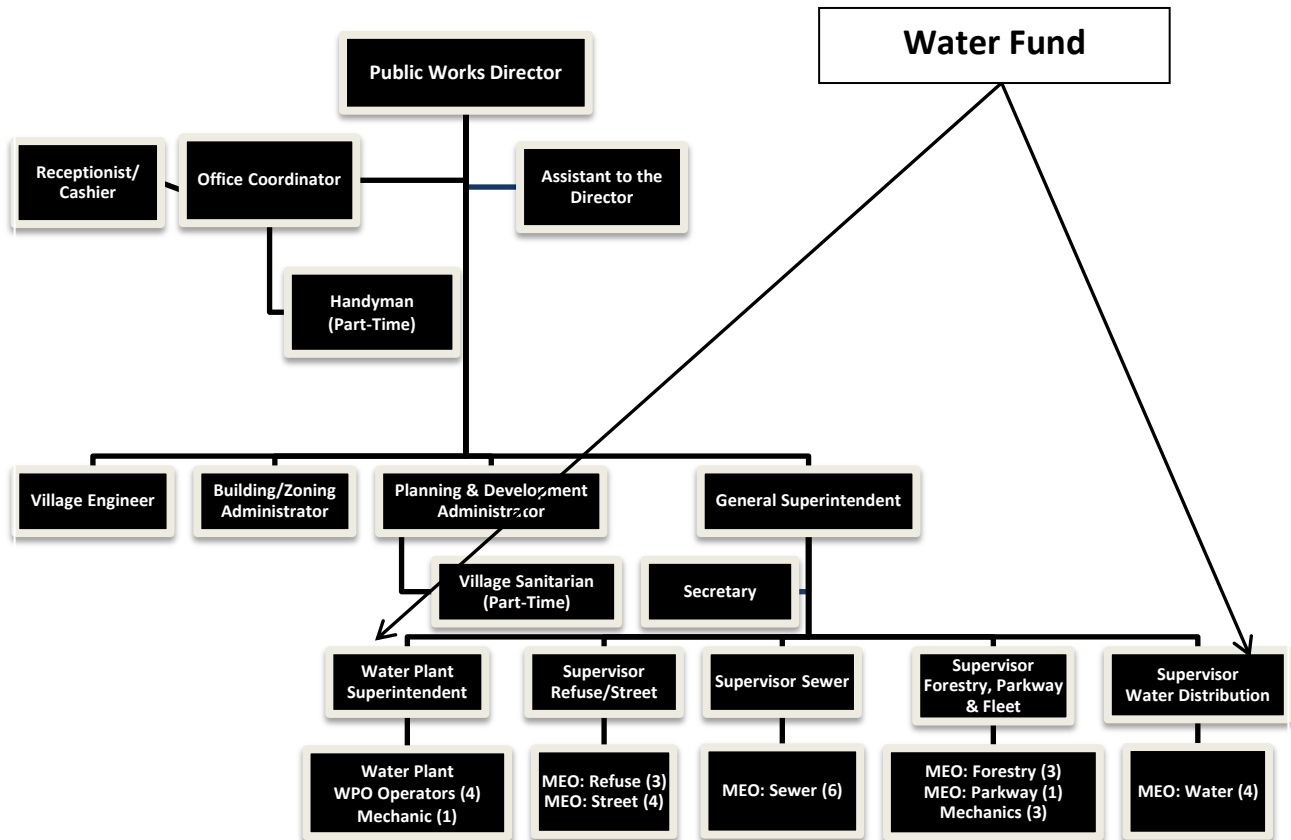
Beginning in 1998, and phased in over a three-year period, a new computer automated system was installed. The system automates many functions of plant operation and increases reliability and efficiency by freeing the operators to perform system maintenance and other duties. The system also prepares reports required by regulating authorities.

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.

Today, Glencoe is fortunate to have excess capacity available when many towns are finding their supplies inadequate. Due to the efforts of plant staff and the Village Board's commitment to on-going capital improvement, Glencoe has a water plant capable of providing its citizens with adequate volumes of high quality water at a reasonable competitive cost.

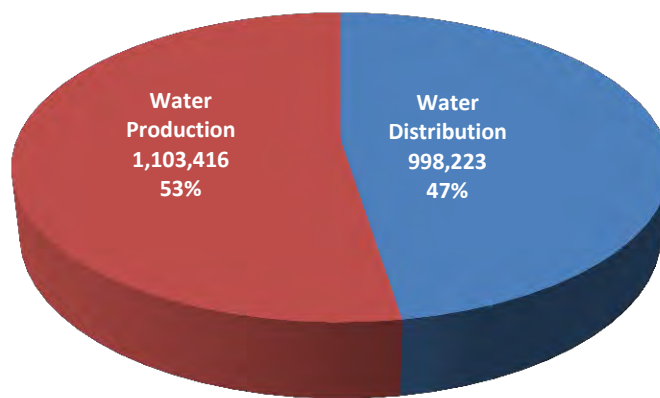
## WATER FUND

The diagram below illustrates the structure of the Water Fund which includes the Water Distribution and Water Production Division.



Expenditures of the Water Fund include Water Distribution and Water Production. The total budget for the Water Fund is **\$2,101,638.74**.

### FISCAL YEAR 2015 EXPENDITURES



## WATER DISTRIBUTION DIVISION

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

- Regular and emergency maintenance for 49 miles of distribution system;
- Maintenance to 450 fire hydrants;
- Water Meter Installation;
- Water meter reading services; and
- Water main replacement and other capital improvement projects.

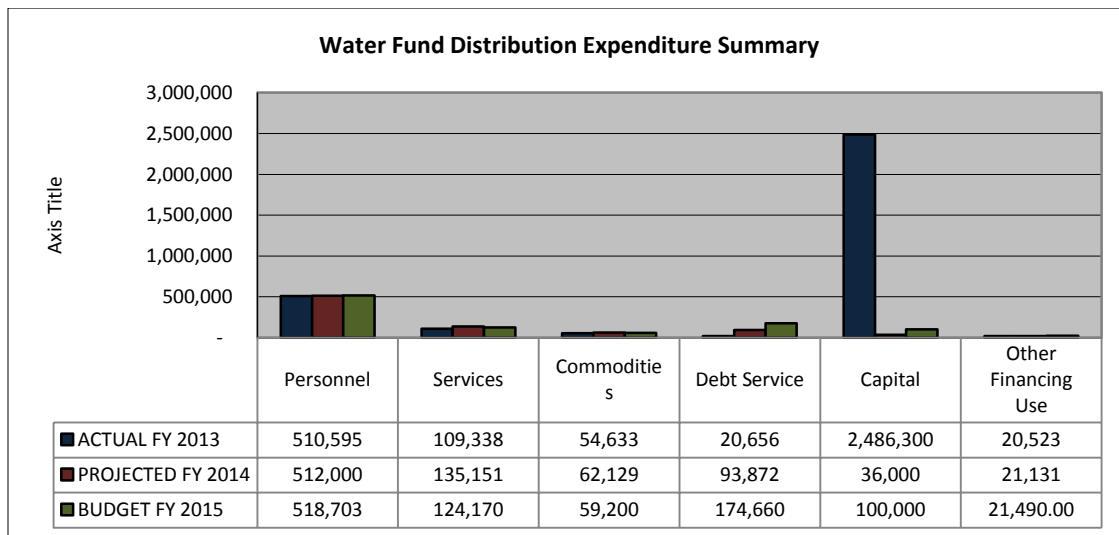
The primary goal of the Water Distribution Division is to supply high quality water, uninterrupted and in sufficient volume and pressure, to all water customers.

Water Distribution Division is comprised of 5 full-time employees.

AUTHORIZED FULL-TIME POSITIONS				
	POSITION TITLE	FY 2013	FY 2014	FY 2015
	Water Distribution Supervisor	1	1	1
	Maintenance Equipment Operator	4	4	4
	<b>FULL-TIME EQUIVALENT</b>	<b>5</b>	<b>5</b>	<b>5</b>

### Expenditure Summary

The Water Distribution Division Fiscal Year 2015 Budget is \$998,223. Below is the review of 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 Repair
- ❖ Debt Service: Interest on Bonds and Loan Payment
- ❖ Capital: Equipment, Vehicles, and Water System Improvements
- ❖ Other Financing Use: Management Services

## WATER DISTRIBUTION DIVISION

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### Fiscal Year 2014 Accomplishments & Goals

In addition to the daily responsibilities of the division, other special projects undertaken in Fiscal Year 2014 include the following:

1. Replacement of 550 Ln. Ft. of water main on Ivy Lane in conjunction with the Greenwood Basin Storm Sewer Improvements; and
2. Replacement of one utility service truck.

### Fiscal Year 2015 Goals

During Fiscal Year 2015, the Water Distribution Division will endeavor to complete the following:

Goals	Anticipated Completion
Water Main Improvements	3 <sup>rd</sup> Quarter

## 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.

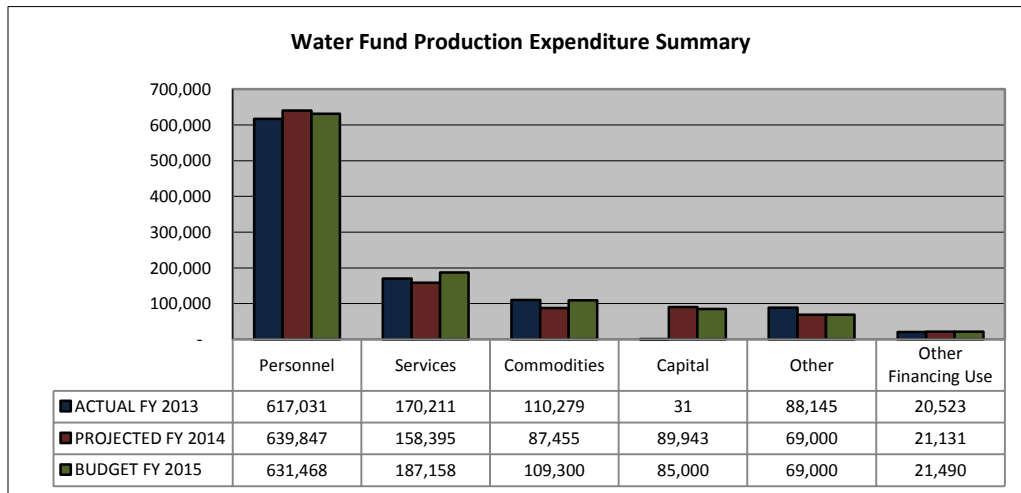
The Village of Glencoe Water Plant is operated around the clock by State-Certified personnel. Operations include daily lab tests which include twice-a-week sampling of the distribution system to assure compliance with Federal, State and Local requirements.

Water Production Division is comprised of 6 full-time employees.

AUTHORIZED FULL-TIME POSITIONS				
POSITION TITLE	FY 2013	FY 2014	FY 2015	
Water Plant Superintendent	1	1	1	
Water Plant Operators	4	4	4	
Mechanic	1	1	1	
FULL-TIME EQUIVALENT	6	6	6	

**Expenditure Summary**

The Water Production Division Fiscal Year 2015 Budget is \$1,103,416. 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

## WATER PRODUCTION DIVISION

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### Fiscal Year 2014 Accomplishments & Goals

In addition to the daily responsibilities of the department, other special projects were undertaken in Fiscal Year 2014 with results as follows:

1. Water System Master Plan – Phase I
2. Modify Cross Connection Control Program to include a third party administration service provider

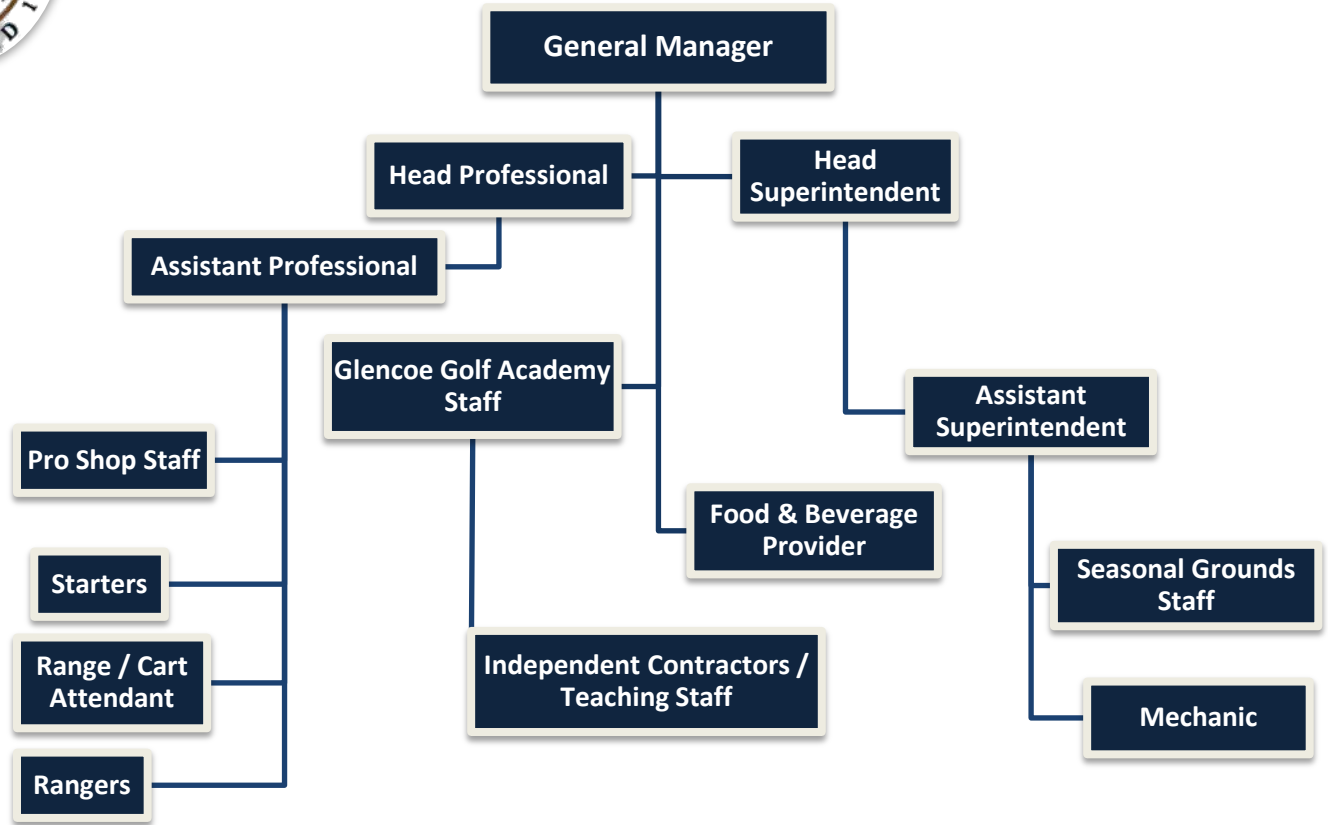
### Fiscal Year 2015 Goals

During Fiscal Year 2015, the Refuse Collection Division will endeavor to complete the following:

<b>Goals</b>	<b>Anticipated Completion</b>
Water System Master Plan – Phase II	<b>3<sup>rd</sup> Quarter</b>
Filter to Waste System Improvement	<b>4<sup>th</sup> Quarter</b>
Filter Valves	<b>4<sup>th</sup> Quarter</b>
Manage Cross Connection Control Program	<b>Ongoing</b>



# GLENCOE GOLF CLUB



## Full Time Year Round Staff

- ❖ Stella Nanos-General Manager
- ❖ Dave Arden - Golf Course Superintendent
- ❖ Lalo De La Garza - Assistant Superintendent
- ❖ Matt Radde - Head Golf Professional
- ❖ Caesar Noriega - Assistant Golf Professional

## Hourly Seasonal Staff

- ❖ 13 - Course and Grounds Staff
- ❖ 1- Mechanic
- ❖ 23 -Pro Shop Staff (Part Time)
  - ❖ Rangers
  - ❖ Starters
  - ❖ Shop Staff
  - ❖ Cart/Range Attendants
- ❖ 5 - Golf Academy Contractual Teaching Staff

## GLENCOE GOLF CLUB

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### **FY2014 Operational Overview**

In summary, the FY2014 golf season had a very slow start but experienced a dramatic turnaround in July with both the weather and rounds played. The first half of 2013 broke a record as the wettest 6 months dating back to 1871. There was a positive shift in the weather, starting in July, that brought mild temperatures and below average precipitation for the remainder of the season. In addition to the good weather the Club also experienced an increase in play, starting in August, due to the closing of one of our competitors for renovations.

March started off very slow due to below average temperatures and snow cover. There were only five days out of the month that the golf course was playable. April followed the same wet weather pattern and recorded the highest rainfall in history with over 8.5 inches falling throughout the month. The poor weather conditions continued through May and June with below average temperatures and above average precipitation. Beginning in July the weather improved with a return to average temperatures and below average rainfall that lasted through September. In August Wilmette Golf Club closed for renovations resulting in an influx of players for the remainder of the season due to their shutdown. August had the highest round count in our recordable history surpassing the previous record by 651 players. September and October's rounds were well above average due to the weather and the additional play from Wilmette. November experienced a return to average seasonal temperatures for the month. Budgeted rounds were achieved even though there were 15 fewer days of operation compared to last season. December has had significant bonus rounds and unbudgeted revenue in the past however this December had very few rounds played.

The Glencoe Golf Academy had a 21% increase in revenues over last season. There was an increase in participation in all categories; summer camps, private lessons and clinics. In addition to the increase in lessons taught there was a positive impact on pro shop sales with our custom club fitting program. The summer camps continue to be well received by Glencoe residents, who are the majority of the participants in the program. Management of the Academy was handled by the General Manager and an Assistant Professional that is on staff with the Club. PGA teaching professionals were hired as independent contractors to teach the lessons resulting in expense savings by not having to provide salary and benefits. The Club expects the Golf Academy to continue to increase participation as the programming becomes better established in the community.



## GLENCOE GOLF CLUB

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### Fiscal Year 2014 Goals

During Fiscal Year 2014, the Glencoe Golf Club completed the following goals:

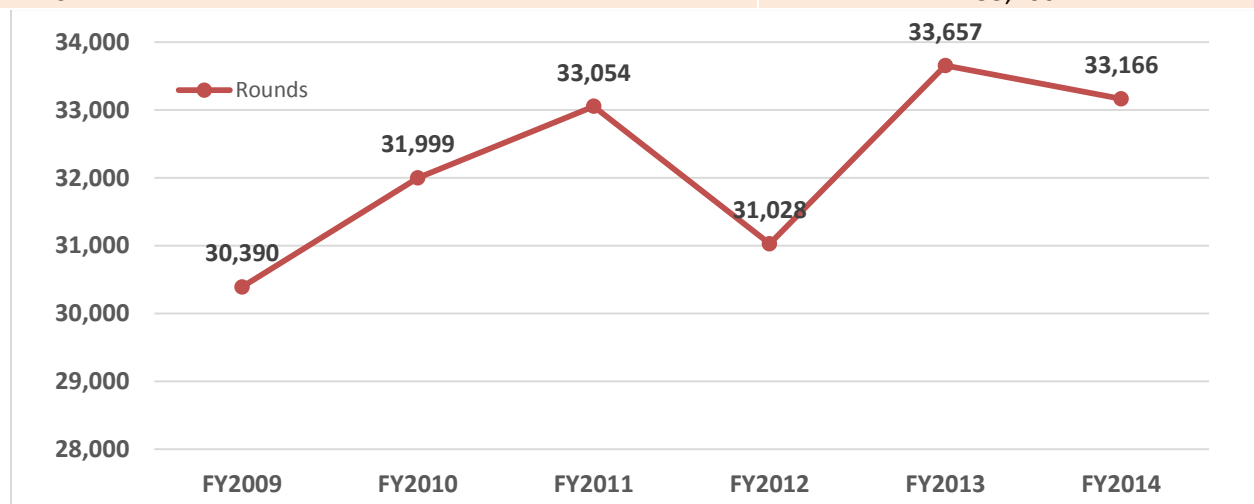
FY14 Goals	Anticipated Completion:
Remain Self Sufficient	Achieved FY2014/Ongoing Objective
Maintain High Quality Course Conditions	Achieved FY2014/Ongoing Objective
Control Variable Expenses	Achieved FY2014/Ongoing Objective
Uphold relationship with County and Botanic Garden	Achieved FY2014/Ongoing Objective
Create a New Tee Box on #7	Completed
Control Pond Bank Erosion adjacent to 15 <sup>th</sup> Green.	Completed July 2013
Create new Landscaped Turnaround on 3 <sup>rd</sup> tee	Completed July 2013
Improve Safety Rating administered by IRMA	Completed December 2013
Upgrade Academy Teaching Equipment	Completed December 2013
Emerald Ash Tree Treatment and Removal	Ongoing objective
Entice the IPGA to Host a Tournament	Ongoing objective
Locate and Purchase Used Maintenance Equipment per the Long Term Capital Plan	Completed February 2014
Decrease Water Usage	Achieved FY2014/Ongoing Objective
Increase Security through Installation of Cameras in Clubhouse	Completed February 2014
Increase sales of Senior Membership Cards	Achieved FY2014/Ongoing Objective
Improved Drainage throughout the Golf Course	Completed throughout season
Created a Custom Mobile App for the golf course to facilitate the Booking Process and Provide Golfers with GPS Yardage and Mobile Scoring	Completed May 2013
Increase Participation in the Glencoe Golf Academy	Achieved FY2014/Ongoing Objective
Reshaped and renovated the pond bank to facilitate rainwater runoff and prevent pond bank erosion to aid in water conservation efforts	Completed July 2013

## GLENCOE GOLF CLUB

### FY 2014 Financial Overview

FY2014 REVENUES	
Greens Fees	\$958,502
Permanent tee times	\$201,079
Cart revenue	\$252,487
Range revenue	\$65,752
Golf Academy	\$87,660
Sundry	\$3,624
Pro shop	\$62,678
Food/Beverage rent	\$22,600
Senior Membership Card Sales	\$23,290
Pull Carts	\$15,956
Club Rentals	\$3,422
Interest	\$2,099
Locker / League payment	\$3,505
CDGA	\$2,100
IRMA Surplus credit	\$5,549
Sale of Assets	\$2,500
<b>TOTAL REVENUES</b>	<b>\$1,712,803</b>

TOTAL ROUNDS BY FISCAL YEAR	ROUNDS
FY2009	30,390
FY2010	31,999
FY2011	33,054
FY2012	31,028
FY2013	33,657
FY2014	33,166



## FINANCIAL OVERVIEW CONTINUED

<b>FY2014 Golf Shop Expenses</b>	
MEMBERSHIPS/DUES	\$1,500
CREDIT CARD FEES	\$32,531
SCORE CARDS	\$1,465
SUPPLIES	\$3,985
MISC. RANGE SUPPLIES	\$1,001
RANGE BALLS	\$2,779
CART LEASE PAYMENT	\$33,000
CDGA SERVICES	\$1,860
UNIFORMS/WORK CLOTHING	\$1,573
<b>FY2014 Administrative Expenses</b>	
ELECTRICAL - LIGHT/AC	\$24,388
NATURAL GAS	\$11,277
COMPUTER SOFTWARE & EQUIPMENT	\$5755
POSTAGE	\$352
TELECOM/INTERNET SERV.	\$11,752
MARKETING/ADVERTISING	\$20,108
AUDITING SERVICES	\$764
VOG MANAGEMENT SERVICES	\$41,184
IN SERVICE TRAINING	\$3230
PUBLIC LIABILITY INSUR.	\$17,673
INSURANCE DEDUCTIBLES	\$3,709
SUNDRY	\$2,805
LEASE OF EQUIPMENT	\$620
MISC CONTRACTUAL SERVICES	\$56,556
BANKING FEES	\$2,048
<b>FY2014 Building and Grounds Expenses</b>	
BUILDING MAINTENANCE	\$2,258
GENERAL EQUIPMENT R/M	\$14,684
IRRIGATION SYSTEM R/M	\$3,864
CLEANING SERVICE	\$5,375
FORESTRY AND LANDSCAPING	\$660
ANIMAL CONTROL	\$7,218
WATER AND SEWER SERVICE	\$23,128
GASOLINE-OIL-GREASE	\$20,990
SEED & SOD	\$1,218
SAND/TOP DRESSING	\$1,621
CHEMICALS/SEED/FERTILIZER	\$72,537
MAINTENANCE SUPPLIES	\$9,558
SAFETY EQUIPMENT	\$1,459
UNIFORMS/WORK CLOTHING	\$3,999
TOOL PURCHASE/REPAIR	\$554
GARBAGE SERVICE	\$1,549
LEGAL COUNSEL	\$6,075

## FINANCIAL OVERVIEW CONTINUED

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<b>EXPENSE SUMMARY</b>	
Maintenance Staff Payroll; Including Benefits/Payroll Taxes	\$380,725
Golf shop/Golf academy/Administrative Staff Payroll Including Benefits/Payroll Taxes	\$398,596
Cost of Sales- 65% of total sales	\$45,502
General Expenses	\$458,662
<b>Total Expenses</b>	<b>\$1,283,485</b>

<b>FY2014 FINANCIAL REPORT</b>	
Revenues	\$ 1,712,803
Cost of Sales	\$ (45,502)
Payroll	\$ (779,321)
General Expenses	\$ (458,662)
Capital Reserve Increase	\$ 429,318

## FY2014 CAPITAL EXPENSE SUMMARY

<u>COMPLETED CAPITAL FY2014</u>			
<b><u>Equipment</u></b>		<b><u>Miscellaneous</u></b>	
Bunker rake	\$ 11,442	Range improvements	\$ 2,268
Bank mower	\$ 10,500	Green Bay sign improvements	\$ 1,321
Rough mower	\$ 16,900	Pull carts	\$ 1,659
Spray rig vehicle	\$ 16,500	Academy equipment	\$ 1,800
Maintenance pump	\$ 3,042	Range ball dispenser	\$ 4,890
Concrete saw	\$ 2,257	Tables	\$ 1,714
Electric Gator	\$ 8,500	Cart storage repair	\$ 2,000
Ball washer upgrades (21)	\$ 1,500	<b><u>Forestry Landscaping</u></b>	
<b><u>Golf Course</u></b>		Tree work	\$ 1,160
Renovate/landscape #3 tee complex	\$ 3,521	Tree work/log removal	\$ 10,297
7th tee expansion	\$ 4,522	Stump/log removal	\$ 750
Hydro pump	\$ 1,742	Emeral Ash tree program	\$ 10,513
Pond Bank Restoration	\$ 10,031	<b><u>Building alterations</u></b>	
Sprinkler replacement	\$ 1,764	Kitchen improvements	\$ 1,950
Bunker restoration	\$ 3,894	Paint course restroom exteriors	\$ 1,857
Drainage work	\$ 2,365	Sewage pump	\$ 2,747
<b><u>Pro Shop</u></b>		Ball washer	\$ 2,790
Deck restoration	\$ 2,710	<b><u>Capital Labor</u></b>	\$ 72,016
Computer equipment	\$ 1,408	<b>Total expenses</b>	<b>\$ 151,966</b>
POS equipment upgrade	\$ 1,652	<b>Total Capital Expense FY2014</b>	<b>\$ 223,982</b>

## FY2015 BUDGET SUMMARY

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In FY2015, rounds and revenues are expected to decrease compared to FY2014. The increase in rounds in FY2014 by Wilmette golfers is not expected to be repeated in the future. The Wilmette golfers enjoyed playing the Club; they complimented the course, joined the senior program and participated in the events but the Club cannot compete with the resident rates they receive at Wilmette. The driving range also experienced a significant increase in revenue, 18% over last season, due to Winnetka's driving range being closed for renovations. Again this increase in range revenue numbers will not be anticipated next season. The FY2015 Budget is based upon weather trends that typically occur during the season and the competition being fully functional.

The Golf Club has established itself on the North Shore as an exceptionally conditioned, well managed facility with an equitable pricing structure. The capital funds that were invested over the last seven years have had a significant impact on the financial success of the Club. In FY2015 capital spending will be focused on improving the course playability, eliminating existing aesthetic issues, infrastructure improvements, implementing the tree program and minor building upgrades. The course facilities however continue to hinder golf operations as they relate to outings, daily food and beverage service utilization and amenities available to the Glencoe community as a whole.

## Fiscal Year 2015 Goals

During Fiscal Year 2015, the Glencoe Golf Club will endeavor to complete the following goals:

<b>FY15 Goals</b>	<b>Anticipated Completion:</b>
Remain Self Sufficient	Ongoing Objective
Maintain High Quality Course Conditions	Ongoing Objective
Control Variable Expenses	Ongoing Objective
Uphold relationship with County and Botanic Garden	Ongoing Objective
Create and Maintain a Monarch Weighstation	May 2014
Host an IPGA Tournament	May 2014
8 <sup>th</sup> and 9 <sup>th</sup> Tee Path Renovation	September 2014
Create 1 <sup>st</sup> tee Walkway to Chipping Green	June 2014
Provide public Wi-Fi	May 2014
Brush Clearing Perimeter of Golf Course	October 2014
Emerald Ash Tree treatment and removal	Ongoing objective
Locate and Purchase Used Maintenance Equipment per the Long Term Capital Plan	February 2014
Bunker restoration/Drainage work	Ongoing objective
Increase sales of Senior Membership Cards	Ongoing objective
Improved Drainage throughout the Course	Ongoing objective
Create Grill Area on 7 <sup>th</sup> Tee	June 2014
Increase participation in the Glencoe Golf Academy	Ongoing objective
Upgrade Cart Storage Lighting	June 2014
Install Additional Sprinkler Head 3 <sup>rd</sup> Fairway	May 2014
Pro shop/Clubhouse roof repair	April 2014

## FY2015 BUDGET

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### GREENS FEES AND ROUNDS

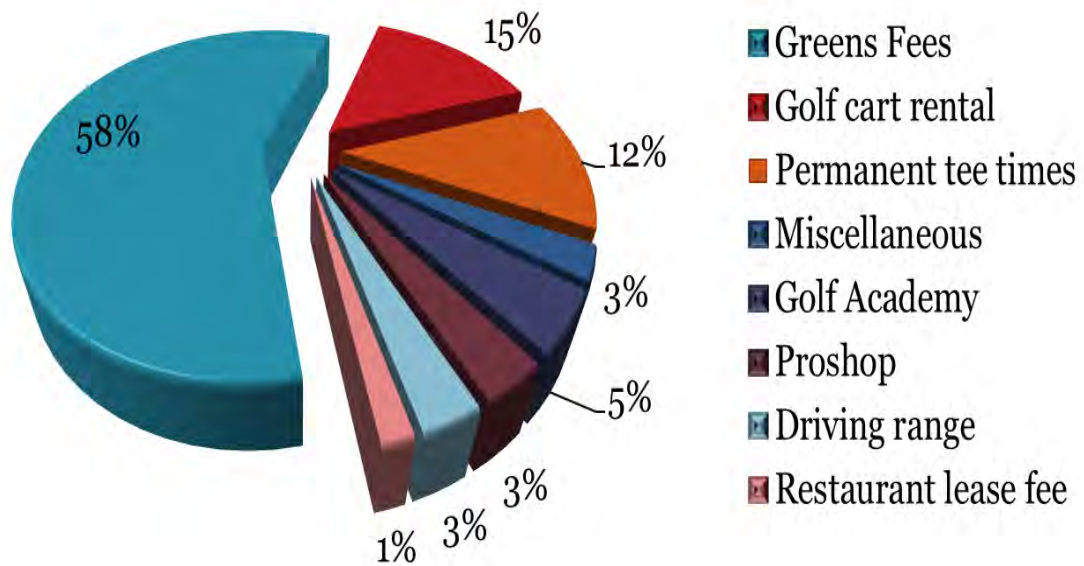
BUDGETED WEEKDAY GREENSFEEES	FY2015 RATES	FY2015 ROUNDS
Prime 18	\$42.00	4,090
Prime 9	\$26.00	955
Twilight 18	\$28.00	1,895
Twilight 9	\$26.00	211
Super Twilight	\$23.00	2,220
Senior 18	\$26.00	5,820
Senior 9	\$22.00	1,007
Junior	\$22.00	775
Early Bird	\$30.00	870
League	\$22.00	440
Outing	\$41.00	465
<b>Total Weekday Rounds</b>		<b>18,748</b>
<b>Weekday Greens Fee Revenue</b>		<b>\$536,919</b>

BUDGETED WEEKEND GREENS FEES	FY2015 RATES	FY2015 ROUNDS
Prime 18	\$50.00	5,490
Twilight 18	\$33.00	1,614
Super Twilight	\$23.00	1,235
Senior 18	\$27.00	479
Junior 18	\$23.00	200
Perm Times	\$59.21	3,078
Outing	\$48.00	100
<b>Total Weekend Rounds</b>		<b>12,196</b>
<b>Weekend Greens Fee Revenue</b>		<b>\$369,596</b>
<b>TOTAL BUDGETED ROUNDS</b>		<b>30,944</b>
<b>TOTAL BUDGETED GREENS FEE REVENUE</b>		<b>\$906,515</b>



## REVENUES

TOTAL BUDGETED REVENUES	FY2015 BUDGET
Greens Fees	\$906,515
Permanent tee times	\$182,250
Cart revenue	\$231,200
Range revenue	\$45,400
Golf Academy	\$75,705
Pro shop	\$51,275
Food/Beverage rent	\$24,000
Senior Membership Card Sales	\$19,650
Pull Carts	\$15,100
Club Rentals	\$2,850
Interest	\$1,692
Locker / League payment	\$2,700
CDGA	\$1,980
Misc. F&B sales	\$300
<b>TOTAL BUDGETED REVENUE</b>	<b>\$1,560,617</b>



## FY2015 EXPENSES

FY2015 Budgeted Building and Grounds Expenses	
BUILDING MAINTENANCE	\$3,950
GENERAL EQUIPMENT R/M	\$20,000
IRRIGATION SYSTEM R/M	\$3,500
LEASE OF EQUIPMENT	\$800
CLEANING SERVICE	\$5,650
FORESTRY AND LANDSCAPING	\$1,750
ANIMAL CONTROL	\$8,227
WATER AND SEWER SERVICE	\$42,000
MISC CONTRACTUAL SERVICES	\$400
MEMBERSHIPS/DUES	\$875
IN SERVICE TRAINING	\$3,000
GASOLINE-OIL-GREASE	\$18,000
SEED & SOD	\$1,500
SAND/TOP DRESSING	\$4,500
CHEMICALS/SEED/FERTILIZER	\$75,000
MAINTENANCE SUPPLIES	\$10,000
SAFETY EQUIPMENT	\$1,280
UNIFORMS/WORK CLOTHING	\$5,432
TOOL PURCHASE/REPAIR	\$1,500
GARBAGE SERVICE	\$1,400
LEGAL COUNSEL	\$12,100
INSURANCE DEDUCTIBLES	\$1,000

FY2015 Budgeted Administrative Expenses	
ELECTRICAL - LIGHT/AC	\$26,900
NATURAL GAS	\$10,000
COMPUTER SOFTWARE MAINT	\$1,985
POSTAGE	\$315
TELECOM/INTERNET SERV.	\$11,523
MARKETING/ADVERTISING	\$23,000
AUDITING SERVICES	\$850
VOG MANAGEMENT SERVICES	
IN SERVICE TRAINING	\$1,500
PUBLIC LIABILITY INSUR.	\$16,529
INSURANCE DEDUCTIBLES	\$1,000
SUNDRY	\$2,060
MISC COMPUTER EQUIPMENT	\$400
MISCELLANEOUS REFUNDS	\$300
LEASE OF EQUIPMENT	\$800
MISC CONTRACTUAL SERVICES	\$2,645
BANKING FEES	\$1,880

## FY2015 Budgeted Golf Shop Expenses

MEMBERSHIPS/DUES	\$875
CREDIT CARD FEES	\$30,100
SCORE CARDS	\$850
SUPPLIES	\$2883
MISC. RANGE SUPPLIES	\$800
RANGE BALLS	\$3,000
GOLF ACADEMY SUPPLIES	\$1,450
CART LEASE PAYMENT	\$33,300
CDGA SERVICES	\$1,800
UNIFORMS/WORK CLOTHING	\$1,700

## HOURLY PAYROLL SUMMARY

Course Hourly		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Labor	\$ 9.00					40	40	40	40	40			
Labor	\$ 9.00			40	40	40	40	40	40	40	40	40	
Labor	\$ 9.25			40	40	40	40	40	40	40	40	40	
Labor	\$ 9.25						40	40	40	40	0		
Labor	\$ 9.00					40	40	40	40	40	0		
Labor	\$ 9.50				40	40	40	40	40	40	0		
Labor	\$ 9.50			40	40	40	40	40	40	40	40	40	
Labor	\$ 10.00			40	40	40	40	40	40	40	40		
Labor	\$ 10.50				40	40	40	40	40	40	40		
Labor	\$ 11.75					40	40	40	40	40	40		
Labor	\$ 12.50			40	40	40	40	40	40	40	40	40	
Mechanic	\$ 16.75	40	40	40	40	40	40	40	40	40	40	40	40
Sprayer	\$ 15.50				20	40	40	40	40	40	40		
<b>Total Hours</b>		<b>40</b>	<b>40</b>	<b>240</b>	<b>340</b>	<b>480</b>	<b>520</b>	<b>520</b>	<b>520</b>	<b>520</b>	<b>360</b>	<b>200</b>	<b>40</b>

Golf Shop Hourly		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
cashier	\$ 12.75				40	40	40	40	40	40	40		
cashier	\$ 10.00					40	40	40	40	40			
cashier	\$ 9.25						45	45	45				
Starter	\$ 8.50			40	40	40	40	40	40	40	30		
Starter	\$ 8.50				20	20	40	40	40	30			
Ranger	\$ 9.25					30	40	40	40	20			
Ranger	\$ 8.50					15	40	40	40	40	20		
Carts	\$ 8.50						20	20	20	40			
Carts	\$ 8.50			15	30	40	35	40	35	40	20		
Range attendant	\$ 9.00			5	10	20	35	40	35	30			
<b>Total Hours</b>				<b>60</b>	<b>140</b>	<b>245</b>	<b>375</b>	<b>385</b>	<b>375</b>	<b>320</b>	<b>110</b>		

## FY2015 BUDGET SUMMARY

### FY2015 BUDGET SUMMARY

Revenues	\$ 1,560,617
Cost of Sales	\$ (33,404)
Payroll	\$ (876,257)
General Expenses	\$ (446,861)
Capital Reserve Increase	\$ 204,095

## FY2015 CAPITAL PLAN

<b>CAPITAL PLAN FY2015</b>			
<b>Equipment</b>		<b>Miscellaneous</b>	
Riding greens mowers (2)	\$ 35,000	Restoration 1st tee	\$ 1,500
Fairway mower	\$ 18,000	Starter podium	\$ 1,300
Fairway aerifer	\$ 10,000	Perimeter fencing	\$ 5,000
Electric gator	\$ 8,000	First Aid Safety	\$ 400
Chain saw	\$ 600	Light sign on Green Bay	\$ 400
	<b>\$ 71,600</b>	7th tee concession area	\$ 1,000
<b>Golf Course</b>		Grill	\$ 600
Bunker restoration	\$ 3,500	1st Tee Bulletin boards	\$ 1,000
12th tee expansion	\$ 5,000	Lightning detector	\$ 750
8th tee path renovation	\$ 4,000	Bag stands (15)	\$ 675
9th tee path renovation	\$ 7,500		<b>\$ 12,625</b>
Drainage	\$ 3,000	<b>Building alterations</b>	
Additional sprinkler head installation #	\$ 5,000	Privacy fence behind kitchen	\$ 1,000
Sprinkler head resurfacing	\$ 2,500	Kitchen window improvements	\$ 1,500
Tee line accessories	\$ 1,500	Pro shop roof repair	\$ 2,500
Fairway interseed program	\$ 1,500	Privacy fence around compressor units	\$ 1,000
First tee walkway to putting greens	\$ 1,000	Automatic restroom flushers	\$ 900
	<b>\$ 34,500</b>	Touchless restroom faucets	\$ 900
<b>Pro Shop</b>		Cart storage lighting	\$ 2,500
Debit card reader (2)	\$ 600	Entry renovation exterior bathrooms	\$ 1,000
Employee message board	\$ 400		<b>\$ 11,300</b>
Public Wi-Fi	\$ 1,500	<b>Capital Labor</b>	
Security camera	\$ 1,500	Labor	\$ 59,000
	<b>\$ 4,000</b>	Labor benefits	\$ 11,587
<b>Forestry Landscaping</b>		<b>Total Labor</b>	<b>\$ 70,587</b>
Tree work	\$ 10,000	<b>Total expenses</b>	\$ 164,025
Willow tree replacement program	\$ 5,000	<b>Total Capital Expense FY2014</b>	<b>\$ 234,612</b>
Stump/log removal	\$ 5,000		
Ash tree removal	\$ 5,000		
Brush clearing perimeter of golf course	\$ 5,000		
	<b>\$ 30,000</b>		

**GLENCOE GOLF CLUB FY2015 BUDGET SUMMARY**

	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>FY2015 Budget</b>
<b>REVENUES:</b>													
GREENS FEES	5,771	44,029	156,340	211,459	227,799	216,896	161,893	61,266	4,581	141	141	141	1,090,457
CARTS	500	9,000	27,000	43,000	52,000	48,500	34,500	15,500	1,200	-	-	-	231,200
PRO SHOP	1,700	6,550	16,050	21,650	17,150	13,730	8,625	4,100	400	-	1,200	-	91,155
RANGE	2,125	6,356	12,900	26,750	32,500	25,800	11,924	5,275	175	-	-	-	123,805
FOOD & BEVERAGE RENT	-	-	-	4,800	4,800	4,800	4,800	4,800	-	-	-	-	24,000
<b>TOTAL REVENUES</b>	<b>10,096</b>	<b>65,935</b>	<b>212,290</b>	<b>307,659</b>	<b>334,249</b>	<b>309,726</b>	<b>221,742</b>	<b>90,941</b>	<b>6,356</b>	<b>141</b>	<b>1,341</b>	<b>141</b>	<b>1,560,617</b>
<b>COST OF SALES:</b>													
PRO SHOP	238	1,658	4,485	8,028	7,248	5,720	4,144	1,755	130	-	-	-	33,404
MERCHANDISE COGS %	65%	65%	65%	65%	65%	65%	65%	65%	65%	0%	0%	0%	65%
<b>PAYROLL</b>													
COURSE AND GROUNDS	24,310	27,236	32,326	33,278	33,964	33,964	33,278	30,156	22,307	15,674	15,674	15,387	317,554
PRO SHOP	9,818	13,388	17,900	22,479	23,352	22,976	20,266	12,453	7,559	7,559	7,559	7,559	172,867
RANGE	-	-	2,250	2,250	2,250	2,250	-	-	-	-	-	-	9,000
GENERAL AND ADMINISTRATIVE	10,839	10,839	10,839	10,839	10,839	10,839	10,839	10,839	10,839	10,839	10,839	10,839	130,068
<b>TOTAL GROSS PAYROLL</b>	<b>44,966</b>	<b>51,462</b>	<b>63,314</b>	<b>68,846</b>	<b>70,406</b>	<b>70,029</b>	<b>64,384</b>	<b>53,447</b>	<b>40,705</b>	<b>34,072</b>	<b>34,072</b>	<b>33,785</b>	<b>629,489</b>
PAYROLL TAXES & BENEFITS	16,986	20,284	27,521	19,980	27,960	20,134	19,369	26,620	16,294	14,828	21,347	15,443	246,768
<b>TOTAL PAYROLL EXPENSE</b>	<b>61,953</b>	<b>71,747</b>	<b>90,835</b>	<b>88,827</b>	<b>98,366</b>	<b>90,164</b>	<b>83,753</b>	<b>80,067</b>	<b>56,999</b>	<b>48,900</b>	<b>55,419</b>	<b>49,228</b>	<b>876,257</b>
<b>OTHER EXPENSES:</b>													
COURSE AND GROUNDS	10,230	14,317	31,314	28,155	27,589	18,749	32,307	11,796	16,960	16,300	12,520	4,820	225,057
PRO SHOP	9,047	15,841	22,303	37,766	32,458	32,126	26,880	11,429	8,559	6,432	6,732	10,342	219,920
<b>TOTAL OTHER EXPENSES</b>	<b>19,277</b>	<b>30,158</b>	<b>53,617</b>	<b>65,921</b>	<b>60,047</b>	<b>50,875</b>	<b>59,187</b>	<b>23,225</b>	<b>25,519</b>	<b>22,732</b>	<b>19,252</b>	<b>15,162</b>	<b>444,977</b>
<b>TOTAL EXPENSES</b>	<b>81,468</b>	<b>103,562</b>	<b>148,938</b>	<b>162,775</b>	<b>165,661</b>	<b>146,759</b>	<b>147,084</b>	<b>105,048</b>	<b>82,649</b>	<b>71,632</b>	<b>74,671</b>	<b>64,391</b>	<b>1,354,638</b>
<b>NOI</b>	<b>(71,372)</b>	<b>(37,627)</b>	<b>63,352</b>	<b>144,884</b>	<b>168,588</b>	<b>162,967</b>	<b>74,658</b>	<b>(14,107)</b>	<b>(76,293)</b>	<b>(71,491)</b>	<b>(73,330)</b>	<b>(64,250)</b>	<b>205,979</b>

# Rates

## WEEKDAY

	18-Hole	9-Hole	
Early Bird	\$ 30.00	-	Before 7:30 a.m.
Prime Time	\$ 42.00	\$ 26.00	
*Senior	\$ 26.00	\$ 22.00	Mon-Thurs
Junior	\$ 22.00	-	Mon-Thurs
Twilight	\$ 28.00	\$ 26.00	2:30 p.m. Start
Super Twilight	\$ 23.00	-	4:00 p.m. Start

## WEEKEND

	18-Hole	
Prime Time	\$ 50.00	
*Senior	\$ 27.00	2:30 p.m. Start
Junior	\$ 23.00	2:30 p.m. Start
Twilight	\$ 33.00	2:30 p.m. Start
Super Twilight	\$ 23.00	4:00 p.m. Start

## RENTALS

	18-Hole	9-Hole	
Electric Cart	\$ 16.00	\$ 10.00	Per Person
Pull Cart	\$ 6.00	\$ 4.00	Per Person
Rental Clubs			
Premium	\$ 28.00	-	Per Set
Basic	\$ 18.00	-	Per Set

## RANGE FEES

Large Bucket	\$ 10.00	70 Balls
Small Bucket	\$ 6.00	35 Balls
Birdie Key	\$ 50.00	10 Buckets
Eagle Key	\$ 95.00	20 Buckets

*\*Only available with the purchase of a 2014 Senior Membership.  
Fridays - Senior and Junior rate is available before 7:30 a.m. and after 2:30 p.m.*

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# DEBT SERVICE FUND

## FY 2014

<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	630,000	-	205,000	425,000
2009	7,400,000	6,455,000	-	980,000	5,475,000
2012	8,550,000	8,550,000	-	-	8,550,000
	<b>17,800,000</b>	<b>15,635,000</b>	<b>-</b>	<b>1,185,000</b>	<b>14,450,000</b>

## FY 2015

<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	425,000	-	210,000	215,000
2009	7,400,000	5,475,000	-	1,015,000	4,460,000
2012	8,550,000	8,550,000	-	-	8,550,000
	<b>17,800,000</b>	<b>14,450,000</b>	<b>-</b>	<b>1,225,000</b>	<b>13,225,000</b>

### 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 2014 the Village debt balance was \$14.4 Million. Absent any new issuances of debt, the debt balance will be \$13.2 Million at the end of Fiscal Year 2015.

The Village preserves its limited tax bond authority as an emergency reserve. Beginning Tax Year 2009 (Fiscal Year 2011) the annual extension limit increases by the percentage change in the CPI. Since the legislation allowing the increase in the extension limit, that limit has increased from \$501,555 to \$548,837. However, the Village's Equalized Assessed Value has decreased from \$1.2 Billion in Fiscal Year 2011 to \$875 Million in Fiscal Year 2014 which reduces the maximum principal that can be issued to \$3.9 Million.

The Village is using approximately \$225,000 of this authority already. The full limit will be restored beginning Fiscal Year 2017.

**ANNUAL PRINCIPAL PAYMENT ON EXISTING G.O. DEBT SERVICE  
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2024**

SERIES	RETIREMENT DATE	ORIGINAL DEBT	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
2005	Dec-15	1,850,000	210,000	215,000	-	-	-	-	-	-	-	-
2009	Dec-18	7,400,000	1,015,000	1,050,000	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
<b>Annual Principal Payment</b>			<b>1,225,000</b>	<b>1,265,000</b>	<b>1,090,000</b>	<b>1,135,000</b>	<b>1,185,000</b>	<b>860,000</b>	<b>880,000</b>	<b>900,000</b>	<b>920,000</b>	<b>945,000</b>

Principal Balance

March 1	14,450,000	13,225,000	11,960,000	10,870,000	9,735,000	8,550,000	7,690,000	6,810,000	5,910,000	4,990,000
February 28 (29)	13,225,000	11,960,000	10,870,000	9,735,000	8,550,000	7,690,000	6,810,000	5,910,000	4,990,000	4,045,000

Equalized Assessed Valuation (1) 3.0% Annual Increase	901,443,531	928,486,837	956,341,442	985,031,685	1,014,582,636	1,045,020,115	1,076,370,718	1,108,661,840	1,141,921,695	1,176,179,346
G.O. Debt Limit - 10.00% of EAV	90,144,353	92,848,684	95,634,144	98,503,169	101,458,264	104,502,011	107,637,072	110,866,184	114,192,169	117,617,935
<b>Legal G.O. Debt Margin On 2/28 (29)</b>	<b>76,919,353</b>	<b>80,888,684</b>	<b>84,764,144</b>	<b>88,768,169</b>	<b>92,908,264</b>	<b>96,812,011</b>	<b>100,827,072</b>	<b>104,956,184</b>	<b>109,202,169</b>	<b>113,572,935</b>
<b>Long Term Debt Per Capita (Assumes Constant Population of 8,723)</b>	<b>1,516.11</b>	<b>1,371.09</b>	<b>1,246.13</b>	<b>1,116.02</b>	<b>980.17</b>	<b>881.58</b>	<b>777.13</b>	<b>674.43</b>	<b>569.44</b>	<b>461.60</b>
<b>Long Term Debt per \$10,000 EAV</b>	<b>146.71</b>	<b>128.81</b>	<b>113.66</b>	<b>98.83</b>	<b>84.27</b>	<b>73.59</b>	<b>63.27</b>	<b>53.31</b>	<b>43.70</b>	<b>34.39</b>

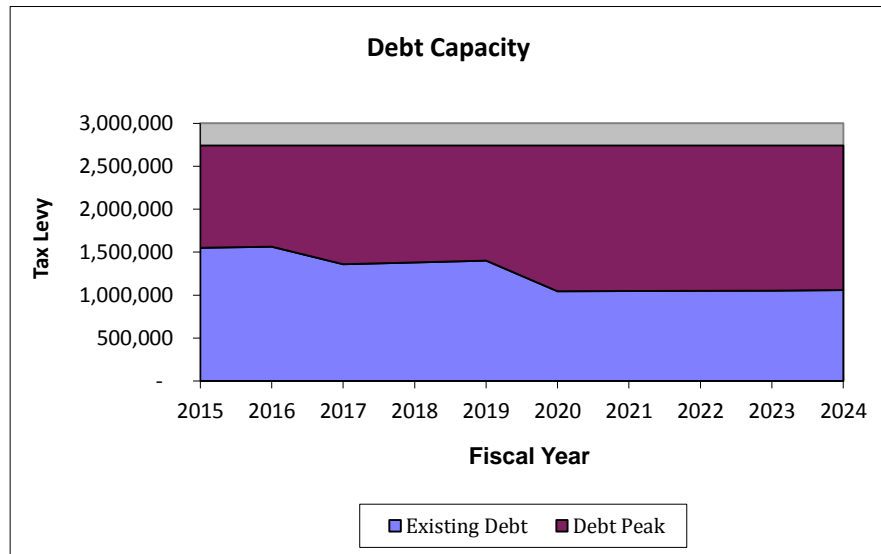
Interest Payments

SERIES	RETIREMENT DATE	ORIGINAL DEBT	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
2005	Dec-15	1,850,000	13,813	6,988	-	-	-	-	-	-	-	-
2009	Dec-18	7,400,000	127,508	107,208	84,895	60,370	31,995	-	-	-	-	-
2012	Dec-27	8,550,000	185,000	185,000	185,000	185,000	185,000	185,000	167,800	150,200	132,200	113,800
<b>Annual Principal Payment</b>			<b>326,320</b>	<b>299,195</b>	<b>269,895</b>	<b>245,370</b>	<b>216,995</b>	<b>185,000</b>	<b>167,800</b>	<b>150,200</b>	<b>132,200</b>	<b>113,800</b>
<b>Interest as % of Prin. Balance</b>			<b>2.26%</b>	<b>2.26%</b>	<b>2.26%</b>	<b>2.26%</b>	<b>2.23%</b>	<b>2.16%</b>	<b>2.18%</b>	<b>2.21%</b>	<b>2.24%</b>	<b>2.28%</b>



**EXISTING DEBT SERVICE TAX LEVY PROJECTION  
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2024**

<u>SERIES</u>	<u>RETIREMENT DATE</u>	<u>ORIGINAL DEBT</u>	<u>FY 2015</u>	<u>FY 2016</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>
2005	Dec-15	1,850,000	223,813	221,988	-	-	-	-	-	-	-	-
2009	Dec-18	7,400,000	1,142,508	1,157,208	1,174,895	1,195,370	1,216,995	-	-	-	-	-
2012	Dec-27	8,550,000	185,000	185,000	185,000	185,000	185,000	1,045,000	1,047,800	1,050,200	1,052,200	1,058,800
<b>Annual Tax Levy</b>			<b>1,551,321</b>	<b>1,564,196</b>	<b>1,359,895</b>	<b>1,380,370</b>	<b>1,401,995</b>	<b>1,045,000</b>	<b>1,047,800</b>	<b>1,050,200</b>	<b>1,052,200</b>	<b>1,058,800</b>
<b>Annual Tax Levy per \$10K EAV</b>			<b>17.21</b>	<b>16.85</b>	<b>14.22</b>	<b>14.01</b>	<b>13.82</b>	<b>10.00</b>	<b>9.73</b>	<b>9.47</b>	<b>9.21</b>	<b>9.00</b>
Total Original Debt		21,690,000										



VILLAGE OF GLENCOE  
ANALYSIS OF DEBT SERVICE CAPACITY

March 1, 2014

### 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, 2015, this limit will be \$90.1 Million. At that time, the Village will have \$13.2 Million in debt applicable to the limit leaving a legal debt margin of \$76.9 Million.

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 2015 the limited tax debt cap is \$548,212.

In 2005 the Village issued \$1.85 Million in limited tax debt for sewer work using up \$225,000 of that authorization, leaving approximately \$313,800. Assuming 3.0% interest, the Village can issue debt from approximately \$2.7 Million in 10 year term bonds to \$3.8 Million in 15 year term bonds so long as the annual debt service remains at \$313,800 and the total issuance is under the ½ of 1% limit of \$3.9 Million. As the 2005 series bonds are retired, the capacity is restored to the maximum level.

Beginning in Fiscal Year 2011, the debt service begins to drop from an annual average of about \$2.7 Million to approximately \$1.0 Million during Fiscal Year 2020. During Fiscal Year 2013 the Village issued \$8.550 Million on general obligation bonds for various infrastructure improvements. The debt on the 2012 issuance was structured to pay interest only until the 2009 Bonds are retired. Therefore, there is the ability to structure future debt and maintain debt levels within acceptable limits. Structuring debt to pay new principal as old principal matures maintains the level debt schedule but increases the interest cost of such issuances.

### 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:

<b>Element</b>	<b>Practice</b>
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 \$548,212 per year. The Village has already used approximately \$225,000 of this debt through Fiscal Year 2016.</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)	548,212
Annual Extension Obligated	225,000
Available for Debt Service	323,212
Rate	3.00%

Terms (Yrs)	10	15	20
Annual Payment	323,205	323,171	265,565
Issuance Amount	2,757,000	3,858,000	3,950,939 (1)

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

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

2012 EAV	875,187,894
1/2 or 1.0% Authority (2)	4,375,939
Limited Tax Bond Balance (3)	425,000
Remaining 1/2% Authority	3,950,939

Note

- (1) Beginning Tax Year 2009, the available extension increases by CPI.
- (2) Outstanding principal balance reduces this amount available.
- (3) As of 1/1/2013

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%

Village of Glencoe  
Long Range Capital Inventory  
From FY 2014 through FY 2023

Revised: May 31, 2012  
May 10, 2012

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Exhibit V-Allocation of Cost to Anticipated Funding Source

Exhibit VI – Inventory Cost-To-Replace-New Value

Exhibit VII – Debt Capacity and Issuance Amount

Other Information

1. Summary of Proposed 2013 Bond Program
2. Analysis of Debt Service Capacity (March 1, 2012)
3. Detail list of projects in Exhibit IV.

### Summary

This document presents the Village's long range capital inventory as of May 31, 2012. The Plan is organized by program type (i.e. building & grounds, etc) and more specifically later as specific projects (i.e. street resurfacing, etc).

The plan identifies project expenditures at the time when the need is contemplated. The plan does not assess the availability of funding or the type of funding. Any reference to funding source is more attributable to the accounting fund which would report any funding activity (i.e. water fund accounting for purchase of water utility assets, etc.)

Presentation of materials in this format will allow the Village Board to review the inventory and assess the funding strategy as a next step.

### Items of Note

The following are major items of note:

1. This inventory (once finalized) will be included as part of the Fiscal Year 2014 Budget to be considered by the Village Board later in the year.
2. Last year's plan spanned from FY 2013 through FY 2022. This year's plan pushes one year forward in advance of the year to be budgeted and spans from FY 2014 through FY 2023.
3. Plan 2023 has increased by \$3,534,048 from Plan 2022.



#### Exhibit I

Streets, vehicles, water main and equipment represent the largest category of expense contemplated. Of the \$22.3 Million plan total, infrastructure improvements represent 55.4%, buildings & equipment represent 15.5% and vehicles represent 29.1%.

Sewer projects increased by over \$4.8 Million from the prior plan, vehicle purchases increased \$631,048 from the prior plan, parking improvements increased \$225,000 from the prior plan, building and grounds improvements increased \$95,000 from the prior plan and streets increased \$25,000 from the prior plan. All other categories decreased from the prior plan amounts

Last year's plan included nearly \$18.8 Million in expenditures, infrastructure improvements represented 50.7%, buildings & equipment represented 18.1% and vehicles represented 31.2%

#### Exhibit II

This year's plan includes average annual expenditures of \$2,234,785 per year and ranges from \$1,092,800 in Fiscal Year 2020 to \$5,929,000 in Fiscal Year 2015. \$2.6 Million of the Fiscal Year 2015 amount is related to storm sewer upgrades. The amount of spending at the beginning of the current plan contemplates use of bond proceeds yet to be approved.

Last year's plan included annual expenditure averages \$1,881,380 per year and ranges from \$1,000,500 in Fiscal Year 2019 to \$3,610,000 in Fiscal Year 2013.

#### Exhibit III

This exhibit presents Exhibit II visually.

#### Exhibit IV

Storm sewer upgrades, street resurfacing (including Green Bay Road), sanitary sewer work and Public Safety vehicles and other vehicles make up 61.2% of the total \$22.3 Million in projects. After the above mentioned projects, no individual project category is greater than \$964,500 or 4.3% of the inventory total.

#### Exhibit IV-A

Of the projects identified for a potential bond program, storm sewer upgrades, street improvements and sanitary sewer improvements make up 87.4% of the \$7,950,000 project total. Street improvements identified for bond program does not include the Green Bay Road Project.

#### Exhibit V

This exhibit shows distribution of the CIP to the accounting fund that provides the respective service. Additionally, nearly \$7,950,000 Million of the items listed in the CIP are identified as bond proceeds. Most of these projects are street, sewer and sidewalk work. Approximately \$1.8 Million in projects are identified with funding sources to be

determined and \$800,000 of the total \$1.2 Million Green Bay Road Project is expected to come from federal funds leaving a local match of \$400,000.

Exhibit VI

This exhibit includes two tables. The first table represents a calculation of the cost to replace the existing inventory of sanitary sewer, sidewalks, streets and water main. This hypothetical cost is \$58.1 Million. The second table represents the annual cost of replacing the inventory. If the inventory was replaced in accordance with the useful anticipated life of the asset, the cost would be approximately \$1.6 Million per year.

Exhibit VII

This exhibit shows the recent history of debt payments made by the Village. In Fiscal Year 2011 the total debt payment was \$2.6 Million. The annual debt to be paid during Fiscal Year 2013 is \$1.3 Million. The proposed 2013 bond program would increase the annual debt by nearly \$932,000 to \$2.26 Million, still less than the Fiscal Year 2011 level. The dollar amount of the proposed bond program represents 75.2% of the total inventory in the identified project categories. Storm sewer upgrades would be entirely funded by bond proceeds all other projects would be funded by other financing sources.

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 2022 <u>Cost</u>	% of <u>Total</u>	Plan 2023 <u>Cost</u>	% of <u>Total</u>
Building & Grounds	1,057,000	5.6%	1,152,000	5.2%
Equipment	1,901,300	10.1%	1,764,300	7.9%
Forestry	250,000	1.3%	125,000	0.6%
Parking	200,000	1.1%	425,000	1.9%
Sewer	1,525,000	8.1%	6,350,000	28.4%
Sidewalks	955,000	5.1%	500,000	2.2%
Streets	4,900,000	26.0%	4,925,000	22.0%
Vehicles	5,875,500	31.2%	6,506,548	29.1%
Water Main	2,150,000	11.4%	600,000	2.7%
Total - All Fund Types	18,813,800	100.0%	22,347,848	100.0%

<u>Program Category</u>				
Bldg. & Equip.	3,408,300	18.1%	3,466,300	15.5%
Vehicles	5,875,500	31.2%	6,506,548	29.1%
Infrastructure	9,530,000	50.7%	12,375,000	55.4%
Total - All Fund Types	18,813,800	100.0%	22,347,848	100.0%

<u>Program Type</u>	<u>\$ Change from Prior Plan</u>
Building & Grounds	95,000
Equipment	(137,000)
Forestry	(125,000)
Parking	225,000
Sewer	4,825,000
Sidewalks	(455,000)
Streets	25,000
Vehicles	631,048
Water Main	(1,550,000)
Change from prior plan	3,534,048

Exhibit II  
 Village of Glencoe  
 Long Range Capital Inventory (from FY 2014 through FY 2023)

**Summary of Capital Plan by Accounting Fund, Program Type and Year (All Funds)**

<u>All Funds</u> <u>Program Type</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>Total</u>
Building & Grounds	95,000	150,000	182,000	120,000	230,000	-	20,000	300,000	20,000	35,000	1,152,000
Equipment	187,500	352,000	87,000	134,000	420,000	135,000	168,800	100,000	70,000	110,000	1,764,300
Forestry	-	25,000	25,000	25,000	25,000	25,000	-	-	-	-	125,000
Parking	-	-	-	425,000	-	-	-	-	-	-	425,000
Sewer	2,250,000	2,650,000	850,000	-	-	150,000	-	200,000	-	250,000	6,350,000
Sidewalks	100,000	100,000	-	-	100,000	-	100,000	-	100,000	-	500,000
Streets	1,000,000	2,200,000	-	-	-	450,000	300,000	475,000	-	500,000	4,925,000
Vehicles	1,104,500	452,000	627,000	668,500	477,048	756,000	304,000	729,000	794,500	594,000	6,506,548
Water Main	-	-	-	-	200,000	-	200,000	-	200,000	-	600,000
<b>Total All Funds</b>	<b>4,737,000</b>	<b>5,929,000</b>	<b>1,771,000</b>	<b>1,372,500</b>	<b>1,452,048</b>	<b>1,516,000</b>	<b>1,092,800</b>	<b>1,804,000</b>	<b>1,184,500</b>	<b>1,489,000</b>	<b>22,347,848</b>

<u>All Funds</u> <u>Program Category</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>Total</u>
Bldg. & Equip.	282,500	527,000	294,000	704,000	675,000	160,000	188,800	400,000	90,000	145,000	3,466,300
Vehicles	1,104,500	452,000	627,000	668,500	477,048	756,000	304,000	729,000	794,500	594,000	6,506,548
Infrastructure	3,350,000	4,950,000	850,000	-	300,000	600,000	600,000	675,000	300,000	750,000	12,375,000
<b>Total</b>	<b>4,737,000</b>	<b>5,929,000</b>	<b>1,771,000</b>	<b>1,372,500</b>	<b>1,452,048</b>	<b>1,516,000</b>	<b>1,092,800</b>	<b>1,804,000</b>	<b>1,184,500</b>	<b>1,489,000</b>	<b>22,347,848</b>
<b>Prior Year Plan</b>	<b>1,892,500</b>	<b>1,582,500</b>	<b>2,241,000</b>	<b>1,416,500</b>	<b>2,266,000</b>	<b>1,000,500</b>	<b>1,672,800</b>	<b>1,476,000</b>	<b>1,656,000</b>	<b>N/A</b>	

<u>\$ Difference From</u> <u>Prior Plan</u>	<u>2014-22 Plan Portion</u>	<u>Comparison to Prior Plan</u>
	Current	20,858,848
	Prior	15,203,800
	Difference	5,655,048

2,234,785

Exhibit III

Capital Plan 2023 Summary

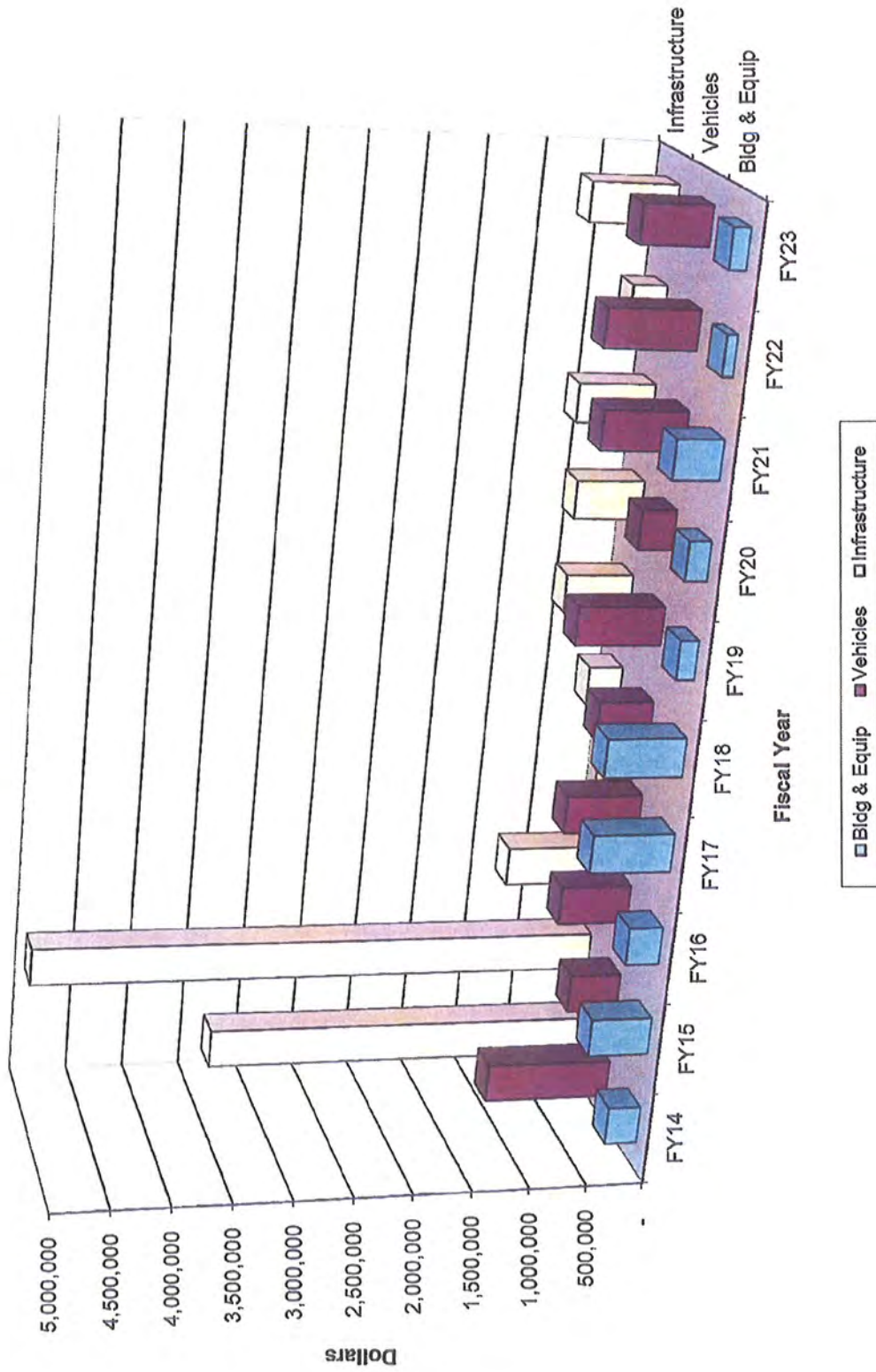


Exhibit IV

Village of Glencoe  
**Long Range Capital Inventory**

Total Project Costs from Fiscal Year 2014 through Fiscal Year 2023

Code	Program Name	Prior Plan Inventory	Current Plan Inventory	\$ Change From Prior	Current	
					% of Total	Accum. %
10-001	Storm Sewer Upgrades	-	4,950,000	4,950,000	22.1%	22.1%
06-001	Street Resurfacing - Local Streets	3,800,000	3,725,000	(75,000)	16.7%	38.8%
04-001	Sanitary Sewer Upgrades	1,500,000	1,400,000	(100,000)	6.3%	45.1%
07-013	Other Vehicles	1,152,000	1,370,048	218,048	6.1%	51.2%
06-005	Green Bay Road	700,000	1,200,000	500,000	5.4%	56.6%
07-008	Public Safety Vehicles	836,000	1,031,500	195,500	4.6%	61.2%
07-005	Dump Trucks	996,000	964,500	(31,500)	4.3%	65.5%
07-001	Refuse Packers	758,000	922,000	164,000	4.1%	69.6%
01-009	Facility Improvements	450,000	890,000	440,000	4.0%	73.6%
02-007	Sewer Equipment	635,000	678,000	43,000	3.0%	76.7%
02-001	911 System Equipment	495,000	610,000	115,000	2.7%	79.4%
08-001	Distribution Mains	2,150,000	600,000	(1,550,000)	2.7%	82.1%
05-001	Residential Sidewalks	955,000	500,000	(455,000)	2.2%	84.3%
07-010	Fire Engine	425,000	450,000	25,000	2.0%	86.3%
03-003	Temple Court Parking	200,000	425,000	225,000	1.9%	88.2%
07-009	Sidewalk Tractors	292,000	309,000	17,000	1.4%	89.6%
02-015	Water Plant Equipment	307,000	307,000	-	1.4%	91.0%
07-003	Ambulance	210,000	210,000	-	0.9%	91.9%
07-006	End Loaders	194,000	194,000	-	0.9%	92.8%
02-008	Radio Replacement	146,800	185,800	39,000	0.8%	93.6%
07-004	Street Sweeper	175,000	175,000	-	0.8%	94.4%
02-006	Lap Top Computers - PS	145,000	165,000	20,000	0.7%	95.1%
01-010	Contaminant Early Detection System	160,000	160,000	-	0.7%	95.9%
07-012	Pothole Patch Truck	130,000	130,000	-	0.6%	96.4%
09-002	Tree Replacement	250,000	125,000	(125,000)	0.6%	97.0%
01-007	UV Disinfection System	120,000	120,000	-	0.5%	97.5%
02-009	Leaf Program Equipment	105,000	105,000	-	0.5%	98.0%
02-011	Furniture Upgrade	81,000	81,000	-	0.4%	98.4%
02-005	Squad Car Video Cameras	80,000	80,000	-	0.4%	98.7%
01-008	Intake Chemical Feed	70,000	70,000	-	0.3%	99.0%
01-004	Range Upgrade	135,000	50,000	(85,000)	0.2%	99.3%
02-012	Parking Program	45,000	45,000	-	0.2%	99.5%
02-013	Fire Program	111,000	40,000	(71,000)	0.2%	99.6%
01-005	Kitchen Upgrade	20,000	20,000	-	0.1%	99.7%
01-006	HVAC Upgrade	180,000	20,000	(160,000)	0.1%	99.8%
01-011	Life Safety/Security Upgrade	120,000	20,000	(100,000)	0.1%	99.9%
02-010	Office Equipment	20,000	20,000	-	0.1%	100.0%
01-001	Village Hall Renovation	-	-	-	0.0%	100.0%
01-002	Window Replacement	-	-	-	0.0%	100.0%
01-003	Roof Replacement	-	-	-	0.0%	100.0%
02-002	Air Pack Replacements	-	-	-	0.0%	100.0%
02-003	Computer Equipment	170,000	-	(170,000)	0.0%	100.0%
02-014	Water Meters	-	-	-	0.0%	100.0%
02-019	Audio/Visual Equipment	-	-	-	0.0%	100.0%
03-002	Commuter Parking	-	-	-	0.0%	100.0%
04-004	Harbor Street Lake Wall	25,000	-	(25,000)	0.0%	100.0%
06-003	Dundee Road	400,000	-	(400,000)	0.0%	100.0%
06-004	Medians	-	-	-	0.0%	100.0%
06-006	Hohlfelder/Westley Rd. (30% Local)	-	-	-	0.0%	100.0%
06-007	Bridges	-	-	-	0.0%	100.0%
07-007	Aerial Tower Truck	-	-	-	0.0%	100.0%
08-004	Water Reservoir Upgrade	-	-	-	0.0%	100.0%
09-001	Tree Removal	-	-	-	0.0%	100.0%
11-001	Computer Systems	70,000	-	(70,000)	0.0%	100.0%
Total Programs		18,813,800	22,347,848	3,534,048		
% Variance from Prior Plan				18.8%		
Proposed Use of Bond Proceeds & Related Financing Sources		-	7,850,000			
Remaining Inventory		18,813,800	14,497,848			

Exhibit IV-A

Village of Glencoe  
**Long Range Capital Inventory**  
Identified 2013 Bond Program

<u>Program Name</u>	Current <u>Plan Inventory</u>	Current	
		<u>% of Total</u>	<u>Accum. %</u>
Sanitary & Storm Sewer Upgrades	5,750,000	72.3%	72.3%
Street Resurfacing - Local Streets	2,000,000	25.2%	97.5%
Residential Sidewalks	200,000	2.5%	100.0%
Fire Engine	-	0.0%	100.0%
Facility Improvements	-	0.0%	100.0%
Total Programs	7,950,000		
% Variance from Prior Plan			
Proposed Use of Bond Proceeds & Related Financing Sources	7,950,000		
Remaining Inventory	-		

Exhibit V

Village of Glencoe  
Long Range Capital Inventory  
Fiscal Year 2014 through Fiscal Year 2023

**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	-	7,950,000	35.6%
E911 Revenue	1,048,800	1,012,800	4.5%
Garbage Fund Revenue	996,000	1,277,000	5.7%
General Fund Revenue	4,752,500	5,203,548	23.3%
General Fund - TBD	275,000	1,808,000	8.1%
General Fund - Bond Eligible	5,780,000	-	0.0%
Federal Funds	-	800,000	3.6%
Motor Fuel Tax Revenue	2,300,000	2,250,000	10.1%
Water Services Revenue	3,661,500	2,046,500	9.2%
<b>TOTAL</b>	<b>18,813,800</b>	<b>22,347,848</b>	<b>100.0%</b>



Exhibit VI  
Village of Glencoe  
Long Range Financial Plan  
Plan 2023 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>Design Engineering</u>	<u>Total (1)</u>	<u>Life</u>
Sanitary Sewer	210,000	LF	75.00	-	15,750,000	50
Sidewalks	1,800,000	SF	5.00	-	9,000,000	50
Streets	5,000,000	SF	1.75	1,312,500	10,062,500	15
Water Main	270,000	LF	75.00	3,037,500	23,287,500	50
<b>Total</b>					<b>58,100,000</b>	

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>Engineering</u>	<u>Annual Total</u>
Sanitary Sewer	4,200	LF	75.00	-	315,000
Sidewalks	36,000	SF	5.00	-	180,000
Streets	333,333	SF	1.75	87,500.00	670,833
Water Main	5,400	LF	75.00	60,750.00	465,750
<b>Total</b>					<b>1,631,583</b>

Exhibit VII  
Village of Glencoe  
Long Range Financial Plan  
Debt Capacity & Issuance Amount

	Annual Amount	Difference
Fiscal Year 2011 Debt Payment	2,642,658	
Fiscal Year 2012 Debt Payment	2,052,446	(590,212)
Fiscal Year 2013 Debt Payment	<u>1,332,821</u>	<u>(719,625)</u>
Total	6,027,925	(1,309,837)

Term (Yrs)	10		
Rate	3%	3%	
Issuance Amount	7,950,000	10,575,000	(2,625,000)
Annual Payment	931,983	1,239,713	(307,730)

<u>Code</u>	<u>Program Name</u>	<u>Recommended Program</u>	<u>Inventory Amount</u>	<u>Difference</u>	<u>% of Inventory</u>
10-001	Storm Sewer Upgrades	4,950,000	4,950,000	-	100.0%
06-001	Streets - Local	2,000,000	3,725,000	(1,725,000)	53.7%
04-001	Sanitary Sewer	800,000	1,400,000	(600,000)	57.1%
05-001	Residential Sidewalks	<u>200,000</u>	<u>500,000</u>	<u>(300,000)</u>	<u>40.0%</u>
	Total	7,950,000	10,575,000	(2,625,000)	75.2%

Village of Glencoe  
Long Range Financial Plan

**Summary of major categories included in the capital inventory**

The following is a summary breakdown of the major categories of items proposed to be included:

Streets

Continued maintenance resurfacing of streets based on condition rating or recently completed utility improvements. Many of these streets were originally improved during the first two phases of the Street Improvement Program (1987-1997).

Sewers

Targeted storm sewer improvements to increase storm sewer capacity and reduce street, right-of-way and private property flooding. Continued maintenance re-lining of sanitary sewer system based on age and condition of pipe and manholes. Sanitary sewer lining improvements reduce the potential for system blockage due to pipe failure as well as reduce inflow/infiltration of storm water, which is a major source and contributor to basement backups.

Sidewalks

Continued maintenance replacement of residential sidewalks based on age and condition to maintain pedestrian safety.

Village of Glencoe  
Capital Plan Summary Listing by Project Code

Fund code	program	Fiscal Year	Code	Program Item Name	Unit #	Location	Fund	Funding Source	Item Cost
<b>01-004 RANGE UPGRADE</b>									<b>50,000</b>
2018	CIP803	FIRING RANGE UPGRADE				PUBLIC SAFETY	GENERAL	TBD	50,000
<b>Total FY 2018</b>									<b>50,000</b>
<b>01-005 KITCHEN UPGRADE</b>									<b>20,000</b>
2020	CIP323	KITCHEN RENOVATION				PUBLIC SAFETY	GENERAL	GENERAL	20,000
<b>Total FY 2020</b>									<b>20,000</b>
<b>01-006 HVAC UPGRADE</b>									<b>20,000</b>
2014	CIP443	HVAC/MECHANICAL SYSTEM STUDY				VILLAGE HALL	GENERAL	GENERAL	20,000
<b>Total FY 2014</b>									<b>20,000</b>
<b>01-007 UV DISINFECTION SYSTEM</b>									<b>120,000</b>
2017	CIP788	UV DISINFECTION SYSTEM - WP				WATER PLANT	WATER	FWATER	120,000
<b>Total FY 2017</b>									<b>120,000</b>
<b>01-008 INTAKE CHEMICAL FEED</b>									<b>70,000</b>
2016	CIP732	FILTER AIR SCOUR SYSTEM				WATER PLANT	WATER	FWATER	50,000
<b>Total FY 2016</b>									<b>50,000</b>
2022	CIP597	REPLACE ELEVATED TANK MIXER			WATER	WATER PLANT	WATER	FWATER	20,000
<b>Total FY 2022</b>									<b>20,000</b>
<b>01-009 FACILITY IMPROVEMENTS</b>									<b>890,000</b>
2014	CIP1004	RECONSTRUCT VH LOWER EAST DRIVEWAY				VILLAGE HALL	GENERAL	GENERAL	40,000
2014	CIP1043	PS GARAGE FLOOR UPGRADE					GENERAL	GENERAL	35,000
<b>Total FY 2014</b>									<b>75,000</b>
2015	CIP1044	HVAC IMPROVEMENT VILLAGE HALL					GENERAL	GENERAL	150,000
<b>Total FY 2015</b>									<b>150,000</b>
2016	CIP1045	HVAC IMPROVEMENT VILLAGE HALL					GENERAL	GENERAL	150,000
<b>Total FY 2016</b>									<b>150,000</b>
2018	CIP944	MECHANICAL LIFT REHAB - 3 OF 3				PW GARAGE	GENERAL	GENERAL	20,000
<b>Total FY 2018</b>									<b>20,000</b>
2014	CIP603	FILTER TO WASTE				WATER PLANT	WATER	FWATER	30,000
<b>Total FY 2014</b>									<b>30,000</b>
2015	CIP599	REHAB FILTERS 5 & 6				WATER PLANT	WATER	FWATER	100,000
<b>Total FY 2015</b>									<b>100,000</b>
2020	CIP598	REPLACE DEHUMIDIFICATION SYSTEM				WATER PLANT	WATER	FWATER	30,000
<b>Total FY 2020</b>									<b>30,000</b>
2021	CIP957	REPLACE FLAT ROOFS				WATER PLANT	WATER	FWATER	50,000
2021	CIP959	SPRINKLER SYSTEM/ATTIC/OFFICE				WATER PLANT	WATER	FWATER	100,000
2021	CIP960	STUCCO/TUCKPOINTING WATER PLANT				WATER PLANT	WATER	FWATER	150,000
<b>Total FY 2021</b>									<b>300,000</b>
2023	CIP1020	REPLACE BULK CHEMICAL STORAGE				WATER PLANT	WATER	FWATER	35,000
<b>Total FY 2023</b>									<b>35,000</b>
<b>01-010 CONTAMINANT EARLY DETECTION SYS</b>									<b>160,000</b>
2018	CIP789	CONTAMINANT EARLY DETECTION SYS				WATER PLANT	WATER	FWATER	160,000
<b>Total FY 2018</b>									<b>160,000</b>
<b>01-011 LIFE SAFETY/SECURITY UPGRADE</b>									<b>20,000</b>
2021	CIP967	SECURITY CAMERAS				PUBLIC SAFETY	E911	E911	20,000
<b>Total FY 2021</b>									<b>20,000</b>
<b>02-001 911 SYSTEM EQUIPMENT</b>									<b>610,000</b>

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Fund code	program	Unit #	Location	Fund	Funding Source	Item Cost
2014	CIP615		PUBLIC SAFETY	E911	E911	10,000
2014	CIP616		PUBLIC SAFETY	E911	E911	60,000
2014	CIP617		PUBLIC SAFETY	E911	E911	10,000
<b>Total FY 2014</b>						<b>80,000</b>
2015	CIP641		PUBLIC SAFETY	E911	E911	10,000
<b>Total FY 2015</b>						<b>10,000</b>
2016	CIP744		PUBLIC SAFETY	E911	E911	20,000
2016	CIP989		PUBLIC SAFETY	E911	E911	10,000
<b>Total FY 2016</b>						<b>30,000</b>
2017	CIP794		PUBLIC SAFETY	E911	E911	10,000
2017	CIP796		PUBLIC SAFETY	E911	E911	10,000
<b>Total FY 2017</b>						<b>20,000</b>
2018	CIP797		PUBLIC SAFETY	E911	E911	325,000
2018	CIP799		PUBLIC SAFETY	E911	E911	15,000
2018	CIP800		PUBLIC SAFETY	E911	E911	20,000
<b>Total FY 2018</b>						<b>360,000</b>
2019	CIP901		PUBLIC SAFETY	E911	E911	10,000
2019	CIP902		PUBLIC SAFETY	E911	E911	10,000
2019	CIP903		PUBLIC SAFETY	E911	E911	10,000
<b>Total FY 2019</b>						<b>30,000</b>
2020	CIP916		PUBLIC SAFETY	E911	E911	10,000
2020	CIP917		PUBLIC SAFETY	E911	E911	10,000
<b>Total FY 2020</b>						<b>20,000</b>
2021	CIP966		PUBLIC SAFETY	E911	E911	20,000
<b>Total FY 2021</b>						<b>20,000</b>
2022	CIP1022		PUBLIC SAFETY	E911	E911	20,000
2022	CIP1024		PUBLIC SAFETY	E911	E911	10,000
<b>Total FY 2022</b>						<b>30,000</b>
2023	CIP1027		PUBLIC SAFETY	E911	E911	10,000
<b>Total FY 2023</b>						<b>10,000</b>
<b>02-005 SQUAD CAR VIDEO CAMERAS</b>						<b>80,000</b>
2017	CIP813		PUBLIC SAFETY	GENERAL	GENERAL	20,000
<b>Total FY 2017</b>						<b>20,000</b>
2019	CIP904		PUBLIC SAFETY	GENERAL	GENERAL	20,000
<b>Total FY 2019</b>						<b>20,000</b>
2021	CIP968		PUBLIC SAFETY	GENERAL	GENERAL	20,000
<b>Total FY 2021</b>						<b>20,000</b>
2023	CIP402		PUBLIC SAFETY	GENERAL	GENERAL	20,000
<b>Total FY 2023</b>						<b>20,000</b>
<b>02-006 LAPTOP COMPUTERS - PS</b>						<b>165,000</b>
2015	CIP638		PUBLIC SAFETY	E911	E911	15,000
<b>Total FY 2015</b>						<b>15,000</b>
2016	CIP743		PUBLIC SAFETY	E911	E911	25,000
<b>Total FY 2016</b>						<b>25,000</b>
2017	CIP793		PUBLIC SAFETY	E911	E911	25,000
<b>Total FY 2017</b>						<b>25,000</b>
2018	CIP798		PUBLIC SAFETY	E911	E911	25,000
<b>Total FY 2018</b>						<b>25,000</b>
2019	CIP900		PUBLIC SAFETY	E911	E911	15,000

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Fund code	program	Fiscal Year	Code	Program Item Name	Unit #	Location	Fund	Funding Source	Item Cost
							<b>Total FY 2019</b>		<b>15,000</b>
2020	CIP919	LAPTOP COMPUTERS				PUBLIC SAFETY	E911	E911	20,000
							<b>Total FY 2020</b>		<b>20,000</b>
2021	CIP626	REPLACEMENT LAP TOP COMPUTERS				PUBLIC SAFETY	E911	E911	20,000
							<b>Total FY 2021</b>		<b>20,000</b>
2023	CIP1026	REPLACEMENT LAP TOP COMPUTERS				PUBLIC SAFETY	E911	E911	20,000
							<b>Total FY 2023</b>		<b>20,000</b>
<b>02-007 SEWER EQUIPMENT</b>									<b>678,000</b>
2014	CIP376	SEWER JET EASEMENT UNIT			23A	PW GARAGE	GENERAL	GENERAL	25,000
							<b>Total FY 2014</b>		<b>25,000</b>
2017	CIP770	SEWER JET			#23	PW GARAGE	GENERAL	GENERAL	195,000
							<b>Total FY 2017</b>		<b>195,000</b>
2018	CIP949	SEWER TELEVISIONING EQUIPMENT				PW GARAGE	GENERAL	GENERAL	25,000
							<b>Total FY 2018</b>		<b>25,000</b>
2021	CIP951	SEWER VACALL TRUCK			#25	PW GARAGE	GENERAL	TBD	433,000
							<b>Total FY 2021</b>		<b>433,000</b>
<b>02-008 RADIO REPLACEMENT</b>									<b>185,800</b>
2015	CIP640	NORCOM BASE REPLACEMENT				PUBLIC SAFETY	E911	E911	60,000
							<b>Total FY 2015</b>		<b>60,000</b>
2016	CIP746	MOBILE RADIO REPLACEMENTS				PUBLIC SAFETY	E911	E911	12,000
							<b>Total FY 2016</b>		<b>12,000</b>
2017	CIP792	NORCOM POLICE BASE RADIO				PUBLIC SAFETY	E911	E911	35,000
2017	CIP795	MOBILE RADIO REPLACEMENTS					E911	E911	10,000
							<b>Total FY 2017</b>		<b>45,000</b>
2018	CIP801	PORTABLE RADIO REPLACEMENT				PUBLIC SAFETY	E911	E911	10,000
							<b>Total FY 2018</b>		<b>10,000</b>
2020	CIP918	MOBILE RADIO REPLACEMENTS				PUBLIC SAFETY	E911	E911	8,800
							<b>Total FY 2020</b>		<b>8,800</b>
2021	CIP965	MOBILE RADIO REPLACEMENTS				PUBLIC SAFETY	E911	E911	20,000
							<b>Total FY 2021</b>		<b>20,000</b>
2022	CIP1023	MOBILE RADIO REPLACEMENTS				PUBLIC SAFETY	E911	E911	10,000
							<b>Total FY 2022</b>		<b>10,000</b>
2023	CIP1025	MOBILE RADIO REPLACEMENTS				PUBLIC SAFETY	E911	E911	20,000
							<b>Total FY 2023</b>		<b>20,000</b>
<b>02-009 LEAF PROGRAM EQUIPMENT</b>									<b>105,000</b>
2014	CIP493	LEAF VACUUM			#70	PW GARAGE	GARBAGE	GARBAGE	32,500
							<b>Total FY 2014</b>		<b>32,500</b>
2017	CIP763	LEAF VACUUM			#68	PW GARAGE	GARBAGE	GARBAGE	34,500
							<b>Total FY 2017</b>		<b>34,500</b>
2020	CIP930	LEAF VACUUM			#67	PW GARAGE	GARBAGE	GARBAGE	38,000
							<b>Total FY 2020</b>		<b>38,000</b>
<b>02-010 OFFICE EQUIPMENT</b>									<b>20,000</b>
2016	CIP844	COLOR COPIER/SCANNER			EXISTING	VILLAGE HALL	GENERAL	GENERAL	20,000
							<b>Total FY 2016</b>		<b>20,000</b>
<b>02-011 FURNITURE UPGRADE</b>									<b>81,000</b>
2016	CIP745	FURNISHINGS				PUBLIC SAFETY	E911	E911	32,000
							<b>Total FY 2016</b>		<b>32,000</b>

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2015	CIP614	CLASSROOM / REPORT WRITING FURNITURE				PUBLIC SAFETY	GENERAL	GENERAL	25,000
<b>Total FY 2015</b>									<b>25,000</b>
2017	CIP835	COUNCIL CHAMBERS FURNITURE				VILLAGE HALL	GENERAL	GENERAL	24,000
<b>Total FY 2017</b>									<b>24,000</b>
<b>02-012</b>									<b>PARKING PROGRAM</b>
									<b>45,000</b>
2014	CIP609	E-PARKING TICKET HARDWARE				PUBLIC SAFETY	GENERAL	GENERAL	20,000
<b>Total FY 2014</b>									<b>20,000</b>
2020	CIP922	E-PARKING TICKET HARDWARE				PUBLIC SAFETY	GENERAL	GENERAL	25,000
<b>Total FY 2020</b>									<b>25,000</b>
<b>02-013</b>									<b>FIRE PROGRAM</b>
									<b>40,000</b>
2020	CIP921	CARDIO DEFIB MONITOR				PUBLIC SAFETY	GENERAL	GENERAL	40,000
<b>Total FY 2020</b>									<b>40,000</b>
<b>02-015</b>									<b>WATER PLANT EQUIPMENT</b>
									<b>307,000</b>
2015	CIP526	REPLACE FILTER CONTROLS				WATER PLANT	WATER	FWATER	60,000
2015	CIP665	REPLACE TURBIDIMETERS				WATER PLANT	WATER	FWATER	32,000
2015	CIP666	HIGH LIFT EMERGENCY PUMP AND ENGINE				WATER PLANT	WATER	FWATER	50,000
<b>Total FY 2015</b>									<b>142,000</b>
2019	CIP899	COAGULATION EQUIP REPLACEMENT + CONCRETE				WATER PLANT	WATER	FWATER	70,000
<b>Total FY 2019</b>									<b>70,000</b>
2020	CIP935	REPLACE PUMPS AND MOTORS-LOW LIFT				WATER PLANT	WATER	FWATER	25,000
<b>Total FY 2020</b>									<b>25,000</b>
2022	CIP955	REPLACE MASTER METERS				WATER PLANT	WATER	FWATER	30,000
<b>Total FY 2022</b>									<b>30,000</b>
2023	CIP1019	REPLACE PUMPS AND MOTORS-HIGH LIFT				WATER PLANT	WATER	FWATER	40,000
<b>Total FY 2023</b>									<b>40,000</b>
<b>03-003</b>									<b>TEMPLE COURT PARKING</b>
									<b>425,000</b>
2017	CIP752	RESURFACE TEMPLE CT LOT				GENERAL	MFT	MFT	425,000
<b>Total FY 2017</b>									<b>425,000</b>
<b>04-001</b>									<b>SANITARY SEWER UPGRADES</b>
									<b>1,400,000</b>
2015	CIP1006	SANITARY SEWER REHABILITATION				GENERAL	GENERAL	NEW BOND	400,000
<b>Total FY 2015</b>									<b>400,000</b>
2016	CIP1011	SANITARY SEWER REHABILITATION				GENERAL	GENERAL	NEW BOND	400,000
<b>Total FY 2016</b>									<b>400,000</b>
2019	CIP1037	SANITARY SEWER REHABILITATION					GENERAL	TBD	150,000
<b>Total FY 2019</b>									<b>150,000</b>
2021	CIP998	SANITARY SEWER REHABILITATION				GENERAL	GENERAL	TBD	200,000
<b>Total FY 2021</b>									<b>200,000</b>
2023	CIP1038	SANITARY SEWER REHABILITATION					GENERAL	TBD	250,000
<b>Total FY 2023</b>									<b>250,000</b>
<b>05-001</b>									<b>RESIDENTIAL SIDEWALKS</b>
									<b>500,000</b>
2014	CIP686	RESIDENTIAL SIDEWALKS				GENERAL	GENERAL	NEW BOND	100,000
<b>Total FY 2014</b>									<b>100,000</b>
2015	CIP687	RESIDENTIAL SIDEWALKS				GENERAL	GENERAL	NEW BOND	100,000
<b>Total FY 2015</b>									<b>100,000</b>
2018	CIP1039	RESIDENTIAL SIDEWALKS					GENERAL	TBD	100,000
<b>Total FY 2018</b>									<b>100,000</b>
2020	CIP983	RESIDENTIAL SIDEWALKS				GENERAL	GENERAL	TBD	100,000

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						<b>Total FY 2020</b>		<b>100,000</b>
2022	CIP463		RESIDENTIAL SIDEWALK		GENERAL	GENERAL	TBD	100,000
						<b>Total FY 2022</b>		<b>100,000</b>
<b>06-001 STREET RESURFACING - LOCAL</b>								<b>3,725,000</b>
2014	CIP870		STREET IMPROVEMENT		GENERAL	GENERAL	NEW BOND	1,000,000
						<b>Total FY 2014</b>		<b>1,000,000</b>
2015	CIP882		STREET IMPROVEMENT		GENERAL	GENERAL	NEW BOND	1,000,000
						<b>Total FY 2015</b>		<b>1,000,000</b>
2020	CIP996		STREET IMPROVEMENT		GENERAL	GENERAL	TBD	300,000
						<b>Total FY 2020</b>		<b>300,000</b>
2014	CIP573		STREET IMPROVEMENT		GENERAL	MFT	MFT	0
						<b>Total FY 2014</b>		<b>0</b>
2016	CIP748		STREET IMPROVEMENT		GENERAL	MFT	MFT	0
						<b>Total FY 2016</b>		<b>0</b>
2017	CIP783		STREET IMPROVEMENT		GENERAL	MFT	MFT	0
						<b>Total FY 2017</b>		<b>0</b>
2018	CIP784		STREET IMPROVEMENT		GENERAL	MFT	MFT	0
						<b>Total FY 2018</b>		<b>0</b>
2019	CIP896		STREET IMPROVEMENT		GENERAL	MFT	MFT	450,000
						<b>Total FY 2019</b>		<b>450,000</b>
2020	CIP933		STREET IMPROVEMENT		GENERAL	MFT	MFT	0
						<b>Total FY 2020</b>		<b>0</b>
2021	CIP952		STREET IMPROVEMENT		GENERAL	MFT	MFT	475,000
						<b>Total FY 2021</b>		<b>475,000</b>
2022	CIP448		STREET IMPROVEMENT		GENERAL	MFT	MFT	0
						<b>Total FY 2022</b>		<b>0</b>
2023	CIP1018		STREET IMPROVEMENT		GENERAL	MFT	MFT	500,000
						<b>Total FY 2023</b>		<b>500,000</b>
<b>06-005 GREEN BAY ROAD</b>								<b>1,200,000</b>
2015	CIP1047		STREET IMPR.-GREEN BAY (PARK TO LAKE COOK)			MFT	FEDERAL	800,000
2015	CIP747		STREET IMPR.-GREEN BAY (PARK TO LAKE COOK)		GENERAL	MFT	MFT	400,000
						<b>Total FY 2015</b>		<b>1,200,000</b>
<b>07-001 REFUSE PACKER</b>								<b>922,000</b>
2014	CIP432		REFUSE PACKER	#17	PW GARAGE	GARBAGE	GARBAGE	195,000
						<b>Total FY 2014</b>		<b>195,000</b>
2016	CIP721		REFUSE PACKER	#19	PW GARAGE	GARBAGE	GARBAGE	210,000
						<b>Total FY 2016</b>		<b>210,000</b>
2019	CIP892		REFUSE PACKER	#18	PW GARAGE	GARBAGE	GARBAGE	242,000
						<b>Total FY 2019</b>		<b>242,000</b>
2022	CIP1000		REFUSE PACKER	#16	PW GARAGE	GARBAGE	GARBAGE	275,000
						<b>Total FY 2022</b>		<b>275,000</b>
<b>07-003 AMBULANCE</b>								<b>210,000</b>
2018	CIP802		AMBULANCE REPLACEMENT		PUBLIC SAFETY	GENERAL	GENERAL	210,000
						<b>Total FY 2018</b>		<b>210,000</b>
<b>07-004 STREET SWEEPER</b>								<b>175,000</b>
2017	CIP771		STREET SWEEPER	#32	PW GARAGE	GENERAL	GENERAL	175,000
						<b>Total FY 2017</b>		<b>175,000</b>



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<b>07-005</b>		<b>DUMP TRUCKS</b>						<b>964,500</b>
2015	CIP659	2-1/2 TON TRUCK	#39	PW GARAGE	GENERAL	GENERAL	125,000	
							<b>Total FY 2015</b>	<b>125,000</b>
2017	CIP662	2-1/2 TON TRUCK	#41	PW GARAGE	GENERAL	GENERAL	135,000	
							<b>Total FY 2017</b>	<b>135,000</b>
2018	CIP782	SIX WHEEL DUMP TRUCK	#20	PW GARAGE	GENERAL	GENERAL	130,000	
							<b>Total FY 2018</b>	<b>130,000</b>
2019	CIP893	2-1/2 TON TRUCK	#42	PW GARAGE	GENERAL	GENERAL	145,000	
2019	CIP950	1-1/2 TON TRUCK	#12	PW GARAGE	GENERAL	GENERAL	59,000	
							<b>Total FY 2019</b>	<b>204,000</b>
2022	CIP414	2-1/2 TON DUMP TRUCK	#40	PW GARAGE	GENERAL	GENERAL	161,000	
2022	CIP773	1-1/2 TON TRUCK	#31	PW GARAGE	GENERAL	GENERAL	74,500	
							<b>Total FY 2022</b>	<b>235,500</b>
2023	CIP1021	2-1/2 TON TRUCK	#38	PW GARAGE	GENERAL	GENERAL	135,000	
							<b>Total FY 2023</b>	<b>135,000</b>
<b>07-006</b>		<b>END LOADERS</b>						<b>194,000</b>
2014	CIP658	FRONT END LOADER	#46	PW GARAGE	GENERAL	GENERAL	150,000	
							<b>Total FY 2014</b>	<b>150,000</b>
2019	CIP894	SKID LOADER	#48	PW GARAGE	GENERAL	GENERAL	44,000	
							<b>Total FY 2019</b>	<b>44,000</b>
<b>07-008</b>		<b>PUBLIC SAFETY VEHICLES</b>						<b>1,031,500</b>
2014	CIP610	VEHICLE REPLACEMENT	#698	PUBLIC SAFETY	GENERAL	GENERAL	29,000	
2014	CIP611	VEHICLE REPLACEMENT	#652	PUBLIC SAFETY	GENERAL	GENERAL	31,500	
2014	CIP1028	VEHICLE REPLACEMENT	#653	PUBLIC SAFETY	GENERAL	GENERAL	31,500	
							<b>Total FY 2014</b>	<b>92,000</b>
2015	CIP642	VEHICLE REPLACEMENT	#654	PUBLIC SAFETY	GENERAL	GENERAL	31,500	
2015	CIP643	VEHICLE REPLACEMENT	#655	PUBLIC SAFETY	GENERAL	GENERAL	31,000	
2015	CIP1030	VEHICLE REPLACEMENT	#651	PUBLIC SAFETY	GENERAL	GENERAL	31,500	
							<b>Total FY 2015</b>	<b>94,000</b>
2016	CIP737	VEHICLE REPLACEMENT	#650	PUBLIC SAFETY	GENERAL	GENERAL	31,500	
2016	CIP738	VEHICLE REPLACEMENT	#653	PUBLIC SAFETY	GENERAL	GENERAL	31,500	
2016	CIP1031	VEHICLE REPLACEMENT	#662	PUBLIC SAFETY	GENERAL	GENERAL	31,500	
							<b>Total FY 2016</b>	<b>94,500</b>
2017	CIP810	VEHICLE REPLACEMENT	#652	PUBLIC SAFETY	GENERAL	GENERAL	30,000	
2017	CIP811	VEHICLE REPLACEMENT	#657	PUBLIC SAFETY	GENERAL	GENERAL	32,000	
2017	CIP812	VEHICLE REPLACEMENT	#688	PUBLIC SAFETY	GENERAL	GENERAL	29,000	
							<b>Total FY 2017</b>	<b>91,000</b>
2018	CIP804	VEHICLE REPLACEMENT	#651	PUBLIC SAFETY	GENERAL	GENERAL	34,000	
2018	CIP805	VEHICLE REPLACEMENT	#660	PUBLIC SAFETY	GENERAL	GENERAL	34,000	
2018	CIP806	VEHICLE REPLACEMENT	#659	PUBLIC SAFETY	GENERAL	GENERAL	34,000	
							<b>Total FY 2018</b>	<b>102,000</b>
2019	CIP906	VEHICLE REPLACEMENT	#654	PUBLIC SAFETY	GENERAL	GENERAL	34,000	
2019	CIP907	VEHICLE REPLACEMENT	#653	PUBLIC SAFETY	GENERAL	GENERAL	34,000	
2019	CIP1032	VEHICLE REPLACEMENT	#650	PUBLIC SAFETY	GENERAL	GENERAL	34,000	
							<b>Total FY 2019</b>	<b>102,000</b>
2020	CIP923	VEHICLE REPLACEMENT	#652	PUBLIC SAFETY	GENERAL	GENERAL	34,000	
2020	CIP924	VEHICLE REPLACEMENT	#655	PUBLIC SAFETY	GENERAL	GENERAL	34,000	
2020	CIP1033	VEHICLE REPLACEMENT	#662	PUBLIC SAFETY	GENERAL	GENERAL	34,000	
							<b>Total FY 2020</b>	<b>102,000</b>
2021	CIP969	VEHICLE REPLACEMENT	#651	PUBLIC SAFETY	GENERAL	GENERAL	35,000	

Village of Glencoe  
Capital Plan Summary Listing by Project Code

Fund code	program	Fiscal Year Code	Program Item Name	Unit #	Location	Fund	Funding Source	Item Cost
2021	CIP970	VEHICLE REPLACEMENT	#657	PUBLIC SAFETY	GENERAL	GENERAL	35,000	
2021	CIP971	VEHICLE REPLACEMENT	#698	PUBLIC SAFETY	GENERAL	GENERAL	35,000	
2021	CIP972	BOAT UPGRADE			GENERAL	GENERAL	30,000	
<b>Total FY 2021</b>							<b>135,000</b>	
2022	CIP66	VEHICLE REPLACEMENT	#650	PUBLIC SAFETY	GENERAL	GENERAL	36,000	
2022	CIP370	VEHICLE REPLACEMENT	#653	PUBLIC SAFETY	GENERAL	GENERAL	36,000	
2022	CIP371	VEHICLE REPLACEMENT	#660	PUBLIC SAFETY	GENERAL	GENERAL	36,000	
<b>Total FY 2022</b>							<b>108,000</b>	
2023	CIP1034	VEHICLE REPLACEMENT	#652	PUBLIC SAFETY	GENERAL	GENERAL	37,000	
2023	CIP1035	VEHICLE REPLACEMENT	#662	PUBLIC SAFETY	GENERAL	GENERAL	37,000	
2023	CIP1036	VEHICLE REPLACEMENT	#659	PUBLIC SAFETY	GENERAL	GENERAL	37,000	
<b>Total FY 2023</b>							<b>111,000</b>	
<b>07-009 SIDEWALK TRACTOR 309,000</b>								
2015	CIP416	SIDEWALK TRACTOR	#47	PW GARAGE	GENERAL	GENERAL	93,000	
<b>Total FY 2015</b>							<b>93,000</b>	
2020	CIP932	SIDEWALK TRACTOR	#54	PW GARAGE	GENERAL	GENERAL	106,000	
<b>Total FY 2020</b>							<b>106,000</b>	
2023	CIP1017	SIDEWALK TRACTOR	#55	PW GARAGE	GENERAL	GENERAL	110,000	
<b>Total FY 2023</b>							<b>110,000</b>	
<b>07-010 FIRE ENGINE 450,000</b>								
2016	CIP1029	FIRE ENGINE REPLACEMENT	#E30	PUBLIC SAFETY	GENERAL	GENERAL	450,000	
<b>Total FY 2016</b>							<b>450,000</b>	
<b>07-012 POTHOLE PATCH TRUCK 130,000</b>								
2016	CIP728	POTHOLE PATCH TRUCK	#30	PW GARAGE	GENERAL	GENERAL	130,000	
<b>Total FY 2016</b>							<b>130,000</b>	
<b>07-013 OTHER VEHICLES 1,370,048</b>								
2015	CIP560	REFUSE HAULER	#60	PW GARAGE	GARBAGE	GARBAGE	37,000	
<b>Total FY 2015</b>							<b>37,000</b>	
2017	CIP720	REFUSE HAULER	#64	PW GARAGE	GARBAGE	GARBAGE	38,000	
<b>Total FY 2017</b>							<b>38,000</b>	
2019	CIP761	3/4 TON PICKUP TRUCK	#44	PW GARAGE	GARBAGE	GARBAGE	44,000	
2019	CIP764	REFUSE HAULER	#61	PW GARAGE	GARBAGE	GARBAGE	43,000	
<b>Total FY 2019</b>							<b>87,000</b>	
2021	CIP929	REFUSE HAULER	#66	PW GARAGE	GARBAGE	GARBAGE	46,000	
<b>Total FY 2021</b>							<b>46,000</b>	
2023	CIP1002	REFUSE HAULER	#60	PW GARAGE	GARBAGE	GARBAGE	42,000	
<b>Total FY 2023</b>							<b>42,000</b>	
2014	CIP480	SERVICE TRUCK	#6	PW GARAGE	GENERAL	GENERAL	58,000	
2014	CIP657	1-1/2 TON TRUCK	#31	PW GARAGE	GENERAL	GENERAL	60,000	
2014	CIP1003	VEHICLE REPLACEMENT			GENERAL	GENERAL	30,000	
<b>Total FY 2014</b>							<b>148,000</b>	
2015	CIP660	3/4-TON PICKUP	#14	PW GARAGE	GENERAL	GENERAL	35,000	
2015	CIP661	1-1/2 TON TRUCK	#24	PW GARAGE	GENERAL	GENERAL	68,000	
<b>Total FY 2015</b>							<b>103,000</b>	
2016	CIP725	BRUSH CHIPPER	#10	PW GARAGE	GENERAL	GENERAL	44,000	
2016	CIP726	VEHICLE REPLACEMENT	#610	VILLAGE HALL	GENERAL	GENERAL	30,000	
2016	CIP727	1/2 TON VAN	#21	PW GARAGE	GENERAL	GENERAL	33,000	
2016	CIP729	3/4 TON PICKUP TRUCK	#35	PW GARAGE	GENERAL	GENERAL	35,500	
<b>Total FY 2016</b>							<b>142,500</b>	

Village of Glencoe  
Capital Plan Summary Listing by Project Code

Fund code	program	Fiscal Year Code	Program Item Name	Unit #	Location	Fund	Funding Source	Item Cost
2018	CIP779	VEHICLE REPLACEMENT	#890	VILLAGE HALL	GENERAL	GENERAL	35,000	
2018	CIP895	STUMP GRINDER	#11	PW GARAGE	GENERAL	GENERAL	48	
							<b>Total FY 2018</b>	<b>35,048</b>
2019	CIP778	VEHICLE REPLACEMENT	#7	PW GARAGE	GENERAL	GENERAL	35,000	
							<b>Total FY 2019</b>	<b>35,000</b>
2021	CIP781	VEHICLE REPLACEMENT	#687	VILLAGE HALL	GENERAL	GENERAL	35,000	
							<b>Total FY 2021</b>	<b>35,000</b>
2022	CIP439	TRACK EXCAVATOR	#52	PW GARAGE	GENERAL	GENERAL	69,000	
2022	CIP769	VEHICLE REPLACEMENT	#892	PW GARAGE	GENERAL	GENERAL	22,000	
2022	CIP1012	3/4 TON UTILITY TRUCK	#14	PW GARAGE	GENERAL	GENERAL	40,000	
							<b>Total FY 2022</b>	<b>131,000</b>
2023	CIP1013	1-1/2 TON TRUCK	#24	PW GARAGE	GENERAL	GENERAL	75,000	
2023	CIP1014	3/4 TON PICKUP TRUCK	#35	PW GARAGE	GENERAL	GENERAL	41,000	
2023	CIP1015	REPLACEMENT TRUCK	#36	PW GARAGE	GENERAL	GENERAL	80,000	
							<b>Total FY 2023</b>	<b>196,000</b>
2014	CIP570	3/4 TON UTILITY TRUCK REPLACEMENT	#2	WATER PLANT	WATER	FWATER	36,000	
2014	CIP731	VEHICLE REPLACEMENT	#8	WATER PLANT	WATER	FWATER	33,500	
							<b>Total FY 2014</b>	<b>69,500</b>
2019	CIP897	3/4 TON PICKUP	#1	WATER PLANT	WATER	FWATER	42,000	
							<b>Total FY 2019</b>	<b>42,000</b>
2020	CIP898	1-TON UTILITY TRUCK REPLACEMENT	#3		WATER	FWATER	58,000	
							<b>Total FY 2020</b>	<b>58,000</b>
2021	CIP961	3/4 TON PICKUP	#4	WATER PLANT	WATER	FWATER	39,000	
2021	CIP962	1/2 TON PICKUP REPLACEMENT	#8	WATER PLANT	WATER	FWATER	41,000	
							<b>Total FY 2021</b>	<b>80,000</b>
2022	CIP354	3/4 TON UTILITY TRUCK	#2	WATER PLANT	WATER	FWATER	45,000	
							<b>Total FY 2022</b>	<b>45,000</b>
<b>08-001 DISTRIBUTION MAINS 600,000</b>								
2018	CIP1040	WATER MAIN			WATER	TBD	200,000	
							<b>Total FY 2018</b>	<b>200,000</b>
2020	CIP1041	WATER MAIN			WATER	TBD	200,000	
							<b>Total FY 2020</b>	<b>200,000</b>
2022	CIP1042	WATER MAIN			WATER	TBD	200,000	
							<b>Total FY 2022</b>	<b>200,000</b>
<b>09-002 TREE REPLACEMENT 125,000</b>								
2015	CIP828	TREE REPLACEMENT - EAB		GENERAL	GENERAL	TBD	25,000	
							<b>Total FY 2015</b>	<b>25,000</b>
2016	CIP829	TREE REPLACEMENT - EAB		GENERAL	GENERAL	TBD	25,000	
							<b>Total FY 2016</b>	<b>25,000</b>
2017	CIP830	TREE REPLACEMENT - EAB		GENERAL	GENERAL	TBD	25,000	
							<b>Total FY 2017</b>	<b>25,000</b>
2018	CIP831	TREE REPLACEMENT - EAB		GENERAL	GENERAL	TBD	25,000	
							<b>Total FY 2018</b>	<b>25,000</b>
2019	CIP832	TREE REPLACEMENT - EAB		GENERAL	GENERAL	TBD	25,000	
							<b>Total FY 2019</b>	<b>25,000</b>
<b>10-001 STORM SEWER UPGRADES 4,950,000</b>								
2014	CIP973	STORM SEWER IMPROVEMENTS		GENERAL	GENERAL	NEW BOND	2,250,000	
							<b>Total FY 2014</b>	<b>2,250,000</b>
2015	CIP1008	STORM SEWER IMPROVEMENTS		GENERAL	GENERAL	NEW BOND	2,250,000	

Village of Glencoe  
 Capital Plan Summary Listing by Project Code

Fund code	program	Fiscal Year	Code	Program Item Name	Unit #	Location	Fund	Funding Source	Item Cost
							<b>Total FY 2015</b>		<b>2,250,000</b>
							GENERAL	NEW BOND	450,000
							<b>Total FY 2016</b>		<b>450,000</b>
2016	CIP1046			STORM SEWER IMPROVEMENTS					

Village of Glencoe  
Long Range Financial Forecast  
Through Fiscal Year 2018

October 9, 2012

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### **Executive Summary**

This annual update to the five-year financial forecast describes the expected financial condition of the Village through Fiscal Year 2018. This condition is based upon known economic conditions and factors. Some information sources utilized 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, building permits, etc.), and
4. Local revenue trends.

The assumptions used to create this forecast were adjusted from the assumptions presented in last year's forecast. Given the fact that this financial forecast is updated annually, the expected case is based upon current known and anticipated trends. The forecast presents expected revenue and expense levels, not necessarily the amounts that will be presented for budget consideration.

Continued sustained financial viability of the Village may require certain actions to be taken. Some of these actions might include:

1. Increasing fees and charges for service. Certain fee increases are included per approved policy for implementing fee increases based on change in consumer price index to keep up with cost of operations. **The use of change in consumer price index is a guide for planning, actual increases in fees would be based on financial conditions and the cost to provide services;**
2. Reviewing the long-term viability of the transfer from the General Fund to the Garbage Fund to support garbage services;
3. Managing capital inventory to existing budgetary constraints;
4. Seek issuance of bonds to pay for projects and equipment, appropriate to be purchased with bonds;
5. Modifying service levels to achieve cost reductions (no specific recommendations provided).

Generally the forecast anticipates the continued ability of the Village to produce resources necessary to provide for the desired level of Village operations. The General Fund, Water Fund and Garbage Fund will all produce sufficient resources to cover the completion of the most recent capital inventory through Fiscal Year 2018.

## **Review of Assumptions**

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

## **REVENUE**

### **Property Tax**

The 2012 tax levy (for Fiscal Year 2014) can increase by 2.96%. 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 July 2012, the change in CPI would allow an increase in the 2013 tax levy (for Fiscal Year 2015) of 1.40% (forecast assumes 2.0 % for the 2012 tax levy). The factor for 2013, 2014, and 2015 tax levies is also an increase of 2.0%

### **Municipal Utility Taxes**

The forecast includes a decrease in base utility taxes from \$716,600 to \$649,000 based upon projected Fiscal Year 2013 year-end estimates. After no change in Fiscal Year 2014, the plan includes annual increases of 2% from the reduced base for the remainder of the plan.

### **Cable Tax**

These revenues continue to be strong. The base revenue is projected to increase from \$171,345 to 199,000. The cable fees include a 3% annual increase from the Fiscal Year 2013 base.

### **Telecommunications Tax**

The forecast includes a decrease in base telecommunications tax from \$518,000 to \$445,000 based upon projected Fiscal Year 2013 year-end estimates. After no change in Fiscal Year 2014, the plan includes annual increases of 2% from the reduced base for the remainder of the plan.

### **Sales Tax**

The year-to-date revenues from sales tax are very close to the year-to-date budget. It is projected that the Village will receive \$1,599,416 in sales tax. The budget included \$1,595,000 in sales tax. The forecast includes a base level of sales tax of \$1,595,000 and includes 0% growth during Fiscal Year 2014. Between Fiscal Year 2015 and 2018 the annual growth is 2%. Last year's plan included 2% growth through 2017 and 3% growth in 2018.

### **Water & Sewer Charges**

The forecast includes a rate increase program based on the change in CPI up to 5% with a minimum 2% annual increase. The Fiscal Year 2014 increase is 2.96% with increases for the remainder of the forecast being 2% annually. The consumption of water is projected to continue at Fiscal Year 2010 levels (a historic low level). Fiscal Year 2013 water sales are projected to be at \$2,106,522. The Fiscal Year 2013 base amount reverts to the Fiscal Year 2013 budget of \$1,959,834.

### **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. Fiscal Year 2014 increase is 4.70% with increases for the remainder of the forecast being 2% annually. The 4.70% increase matches the existing rate to what the rate would be given the actual increase in the consumer price index for water, sewer and rubbish services. In future, rate increases may be higher depending on need for capital



equipment, debt service requirement and to meet minimum fund balance requirements. The base amount used in the forecast is generally equal to the Fiscal Year 2013 budget.

#### Building Permits

The year-to-date revenue from building permits is slightly ahead of the year-to-date budget. It is projected that the Village will receive nearly \$657,617 in building permits. The budget included \$635,000. The forecast includes a base level of permit revenue equal to the Fiscal Year 2013 Budget level of \$635,000, a 0% increase for 2014 and 2% growth in years thereafter. The prior forecast included a base level of building permit revenue of \$563,820 and projects 1% growth during Fiscal Year 2013 and 2% annual increases thereafter.

#### Fees & Charges Generally

Village staff is conducting a survey of fees and charges with other area municipalities. Water rates, sewer rates, garbage and recycling rates, ambulance fees, alarm fees are forecasted to include annual increases that are the lesser of 5% or the annual change in the CPI, with a minimum 2% annual increase. Other fees projected to increase in even dollar increments during the plan include: yard waste collection fee, leaf bags, vehicle stickers, animal licenses, quarterly and annual parking permits (See attached fee increase matrix). Other fee suggestions may be proposed as the survey results are evaluated.

## EXPENDITURE

#### Salaries

The forecast includes 2.0% increase for Fiscal Year 2014, a 2.0% increase annually between Fiscal Year 2015 and Fiscal Year 2017, and a 2.5% increase in Fiscal Year 2018. The increases are moderated by a 0.5% attrition factor. The attrition factor means that the actual expenditures will be 0.5% less than the budget due to annual routine and customary turnover of employees. Attrition factor may actually be less during times of economic uncertainty. Fiscal Year 2014 is the first year of a new agreement with the Public Works Union. The wage increase factor proposed is consistent with the change in CPI forecast during the term of the forecast.

**The average annual increase in salaries between Fiscal Year 2008 through Fiscal Year 2013 was 1.94%. The projected annual increase between Fiscal Year 2014 through Fiscal Year 2018 is 1.59%.**

#### Employee Benefits

The forecast includes no change in cost from Fiscal Year 2013 to Fiscal Year 2014 and 5% annual increase in the cost of benefits for the remainder of the plan. The forecast is based upon benefit levels managed to meet the increase factor requirement. Current medical trend according to our insurance consultant is 8%. 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. **The average annual increase in employee benefit costs between Fiscal Year 2008 through Fiscal Year 2013 was 0.09%. The projected annual increase between Fiscal Year 2014 through Fiscal Year 2018 is 4.00%.**

#### Pension Cost

This category includes cost of Social Security, Medicare, Illinois Municipal Retirement Fund, Police Pension costs and Fire Pension costs. The largest increases are for IMRF and Police

Pension. The 2013 IMRF rate will be increasing by 4.6% from an actuarially required contribution (ARC) rate of 12.10% to 12.66%. The optional phase in rate offered by IMRF for 2013 is not offered because the increase in the current IMRF rate is less than 10%.

It is anticipated that required contribution for police pension will remain at \$1.46 Million for Fiscal Year 2014. The forecast includes the contribution levels required by policy (the 1994 mortality table figure). Police Pension funding costs increase 3% annually from Fiscal Year 2015 forward (a rate higher than the assumed salary increase factor).

**The average annual increase in pension cost between Fiscal Year 2008 through Fiscal Year 2013 was 5.56%. The projected annual increase between Fiscal Year 2014 through Fiscal Year 2018 is 2.23%.**

#### Cost of Services

Forecast completed using an annual increase factor based upon the annual change in CPI ranging from increases of 0% to 2%.

#### Cost of Commodities (Supplies & Equipment)

Forecast completed using an annual increase factor based upon the annual change in CPI ranging from increases of 0% to 2%.

#### Capital Expenditure

Not included beyond Fiscal Year 2013. Capital inventory is listed on the fund detail sheets for Fiscal Year 2014 through Fiscal Year 2018.

#### Community Grants

Each year held constant from existing annual levels. The prior plan decreased by the annual contribution by 5% each year from the previous year for Family Services, Senior Housing Aid, Junior High Project, Glencoe Youth Services, Chamber of Commerce, Writer's Theatre and Glencoe Historical Society.

#### Sales Tax Rebate

The rebate with Autohaus ends August 2012 (Fiscal Year 2013). It is anticipated that the final payment to Autohaus will be in December 2012.

## Issues to Consider

### Property Taxes

1. The 2012 tax levy limiting factor (tax cap) is 2.96%, excluding loss in collection and new property. This factor is based on the change in CPI from December 2010 to December 2011. This represents an increase of approximately \$253,000 from the 2011 extended levy of \$8.3 Million (excluding debt service).
2. 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.
3. During the year there was proposed legislation to prohibit increases in property taxes in years where the equalized assessed value decreases. The plan does not contemplate the implementation of such legislation.
4. 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 2010 through December 2011 establishes the tax cap increase percentage for the property taxes to be levied in December 2012). Based upon the change in CPI through August 2012, it is estimated that the percentage increase in the 2013 tax levy (FY 2015 Budget) will be approximately 1.66%. The Plan includes an increase of 2.0% for Fiscal Year 2015.

### Police Pension Fund

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 2012, net plan assets of the Police Pension Fund were \$24.8 Million (as compared to \$23.7 Million at the end of Fiscal Year 2011). 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 2012.
2. The annual taxes extended by property taxes--levied in December 2011--was \$1,054,000) is projected to remain at \$1.46 Million funding (all sources). Sources other than property tax came from fund balance in the General Fund. It is estimated that the Fiscal Year 2014 all source contribution of \$1.46 Million will be approximately \$500,000 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.

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

1. The annuities and other expenses of the Fire Pension Fund are now paid on a pay-as-you-go basis. The annual cost is approximately \$85,482 per year. The Fiscal Year 2013 funding level set aside in the General Fund was \$76,441. As of the end of Fiscal Year 2012, the General Fund had accumulated \$104,615.75 for future pensions.
2. The Firefighter's Pension Fund Board recommends the continued allocation of annual funding (between \$75,000 and \$100,000) in the General Fund in order to reduce the impact of the full funding of pension obligations on a pay-as-you-go basis. 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.
3. During Fiscal Year 2013 the number of annuitants receiving pension was reduced from 3 to 2 due to the death of a widowed beneficiary. There remain two retired annuitants. This forecast assumes no mortality Fire Pension Fund annuitants through Fiscal Year 2018

#### Illinois Municipal Retirement Fund

1. IMRF offers a program to limit annual rate increases to 10% rather than the full Actuarial Required Contribution (ARC) rate increase. During 2010 and 2011, the Village opted for the optional rate versus the ARC Rate but made catch up contributions later during the year. During 2012 the Village IMRF contributions were paid on the ARC basis with no catch up payment required. There is no optional rate opportunity for 2013 because the increase in the annual rate was less than 10%.

#### General Fund

1. What is the ability of the General Fund to be able to continue to fund the police pension gap?
2. What is the ability of the General Fund to be able to allocate resources for the Firefighter's Pension Fund?
3. How will economic conditions impact building permits, sales tax and income tax?
4. What is the potential for further legislative action to reduce or further delay state shared revenues?

5. Conduct annual review of issues related to the Glencoe Golf Club, including the consideration of amount owed to the Village and the cash payment of the Fiscal Year 2013 Management Fee.

#### Garbage Fund

1. Plan 2018 holds the General Fund payment to the Garbage Fund flat at \$450,000 per year (no increase). Any transfer beyond \$350,000 would require Village Board approval. 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

1. Revenue from sale of water will be calculated using rate times the Fiscal Year 2010 volume of water pumped.
2. The Water Fund ended Fiscal Year 2012 with unrestricted net assets of 680,760, an increase from the prior year end level of 430,746. Further it is projected that the water fund will have excess resources of \$886,595 by the end of FY 2018. The prior plan projected \$1.2 Million by the end of Fiscal Year 2017.
3. Consider ability of Water Fund to pay for capital equipment and projects
4. A annual IEPA loan repayment is included beginning with a \$96,000 payment during Fiscal Year 2013, and \$193,000 per year during the remainder of the plan.
5. Consider a rate increase program that would give a discount to residents who enroll in ACH payment of utility bills (as opposed to credit card payments or payment by check).
6. During FY 2014 determine whether or not a water rate adjustment is actually necessary.

#### Motor Fuel Tax Fund

1. It is expected that Motor Fuel Tax will drop from approximately \$217,000 per year to \$213,350 per year.
2. Consider alternative uses of MFT, such as: (1) Debt service or abatement of debt, (2) increased day labor transfer.

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

1. Review need for fund balance in E911 fund in comparison to long range capital inventory. FY 2012 ending balance decreased slightly from \$414,420 to \$408,616.
2. Review other expenditures to see if they qualify as E911 expenditures.
3. E911 surcharge is projected to be \$91,140 which is the same as the FY 2013 Budget level and decline by 2% annually.
4. Cellular 911 surcharge is projected to remain at an annual level of \$48,960 with a 2% annual increase.

#### Debt Service Fund

1. Continue the practice of not abating property taxes for debt service until there is a sufficient balance on hand to provide assistance with December debt payment requirements should 2<sup>nd</sup> installment property tax delays continue to be the norm rather than the exception.
2. Update the fund balance policy in the Debt Service Fund establishing a range of acceptable balance in the fund.

# General Fund

Village of Glencoe  
General Fund  
FY 2018 Long Range Forecast

**General Fund Summary Analysis**

Available Sources

FY 2013 Balance Excess (Deficit) of Target	979,573
Operating Excess (Deficit) During Plan	<u>3,565,861</u>
Total Sources	4,545,434

Capital Inventory (FY 2014 Through FY 2018)	3,519,048
Anticipated Bond Capital	<u>8,550,000</u>
Total Capital (including anticipated bond capital)	12,069,048

Excess (Deficit) Sources\* 1,026,386

Excess (Deficit) Sources from Prior Plan (1,958,705)

\*Not including anticipated bond capital.



Village of Glencoe								
General Fund								
FY 2018 Long Range Forecast								
	2013 Bud	2013 Pri	\$ from Bud	2014	2015	2016	2017	2018
<b>Operating Revenue</b>								
<b>Charges for Service</b>								
Sewer Charge	535,819	535,819	-	551,679	562,713	573,967	585,446	597,155
Ambulance Fees	151,178	151,178	-	154,202	157,286	160,431	163,640	166,913
Special Services	-	-	-	-	-	-	-	-
Sub-Total	686,997	686,997	-	705,881	719,999	734,398	749,086	764,068
		100.0%		2.7%	2.0%	2.0%	2.0%	2.0%
<b>Permits</b>								
Building Permits	662,327	684,944	22,617	662,327	675,520	688,976	702,701	716,701
Alarm Permits	80,000	80,000	-	88,000	88,000	88,000	88,000	95,920
Sub-Total	742,327	764,944	22,617	750,327	763,520	776,976	790,701	812,621
		103.0%		1.1%	1.8%	1.8%	1.8%	2.8%
<b>Licenses</b>								
Liquor Licenses	22,400	22,400	-	22,848	23,305	23,771	24,246	24,731
Vehicle Licenses	276,000	276,000	-	303,600	303,600	303,600	303,600	330,924
Business Licenses	24,750	24,750	-	25,245	25,750	26,265	26,790	27,326
Animal Licenses	7,390	7,390	-	7,390	7,390	8,868	8,868	8,868
Sub-Total	330,540	330,540	-	358,140	358,140	359,618	359,618	386,942
		100.0%		8.3%	0.0%	0.4%	0.0%	7.5%
<b>Fees</b>								
Parking Fees	103,806	98,285	(5,521)	97,863	110,011	110,071	110,162	116,561
Sub-Total	103,806	98,285	(5,521)	97,863	110,011	110,071	110,162	116,561
		94.7%		-5.7%	12.4%	0.1%	0.1%	5.8%
<b>Other Revenue</b>								
Reimbursement	73,195	85,706	12,511	65,890	49,400	49,400	49,400	49,400
Special Services	49,270	49,270	-	50,255	51,261	52,286	53,331	54,398
Sub-Total	122,465	134,976	12,511	116,145	100,661	101,686	102,731	103,798
		110.2%		-5.2%	-13.3%	1.0%	1.0%	1.0%
<b>Total Operating Rev.</b>	<b>1,986,135</b>	<b>2,015,742</b>	<b>29,607</b>	<b>2,028,356</b>	<b>2,052,331</b>	<b>2,082,749</b>	<b>2,112,298</b>	<b>2,183,990</b>
				2.1%	1.2%	1.5%	1.4%	3.4%
<b>Operating Expenses</b>								
<b>Personnel</b>								
Salaries	7,517,332	7,517,332	-	7,626,509	7,737,313	7,849,768	7,963,899	8,118,176
Benefits	1,275,085	1,275,085	-	1,275,085	1,338,839	1,405,781	1,476,070	1,549,874
Pension Cost	2,334,511	2,334,511	-	2,360,640	2,419,713	2,480,363	2,542,696	2,610,743
Unemp. Ins.	20,000	20,000	-	20,000	20,000	20,000	20,000	20,000
Sub-Total	11,146,928	11,146,928	-	11,282,234	11,515,865	11,755,932	12,002,665	12,298,793
		100.0%		1.2%	2.1%	2.1%	2.1%	2.5%
Services	1,630,312	1,630,312	-	1,662,306	1,695,552	1,729,463	1,774,453	1,800,968
Commodities	865,224	865,224	-	882,528	900,179	918,183	936,546	955,277
<b>Other Expense</b>								
Community Grants	94,841	94,841	-	94,841	94,841	94,841	94,841	94,841
Professional Servc.	26,700	26,700	-	26,700	26,700	26,700	26,700	26,700
Employment Exp.	15,000	15,000	-	15,000	15,000	15,000	15,000	15,000
Other	96,000	96,000	-	-	-	-	-	-
Misc. Refunds	2,800	2,800	-	2,800	2,800	2,800	2,800	2,800
Sub-Total	2,730,877	2,730,877	-	2,684,175	2,735,072	2,786,987	2,850,340	2,895,586
		100.0%		-1.7%	1.9%	1.9%	2.3%	1.6%
<b>Total Operating Exp.</b>	<b>13,877,805</b>	<b>13,877,805</b>	<b>-</b>	<b>13,966,409</b>	<b>14,250,937</b>	<b>14,542,919</b>	<b>14,853,005</b>	<b>15,194,379</b>
<b>NET OPERATIONS</b>	<b>(11,891,670)</b>	<b>(11,862,063)</b>	<b>29,607</b>	<b>(11,938,053)</b>	<b>(12,198,606)</b>	<b>(12,460,170)</b>	<b>(12,740,707)</b>	<b>(13,010,389)</b>
<b>General Revenue</b>								
<b>Taxes</b>								
Property Tax	7,746,396	7,746,396	-	7,975,690	8,087,349	8,249,096	8,414,078	8,582,360
Property Tax - Garbage	697,951	697,951	-	718,610	728,671	743,244	758,109	773,271
Utility Tax	1,175,932	1,103,041	(72,891)	1,094,000	1,115,880	1,138,198	1,160,962	1,184,181
Sales Tax	1,737,180	1,737,334	154	1,733,000	1,767,660	1,803,013	1,839,073	1,875,855

	2013 Bud	2013 Pri	\$ from Bud	2014	2015	2016	2017	2018
Income Tax	690,800	730,521	39,721	710,000	724,200	738,684	753,458	772,294
Cable Tax - Other	183,000	217,158	34,158	204,970	211,119	217,453	223,976	230,696
PPRT	77,609	74,844	(2,765)	75,000	75,000	75,000	75,000	75,000
Sub-Total	12,308,868	12,307,245	(1,623)	12,511,270	12,709,879	12,964,688	13,224,656	13,493,657
		100.0%		1.6%	1.6%	2.0%	2.0%	2.0%
Fines & Forfeits	143,800	143,800	-	143,800	143,800	143,800	143,800	143,800
Interest	75,735	75,735	-	75,735	76,442	77,298	78,165	79,043
Other Revenue								
Grants	50,000	50,000	-	-	-	-	-	-
Other	153,983	153,983	-	156,232	158,754	161,327	163,951	166,628
Gifts/Contributions	1,500	1,500	-	1,500	1,500	1,500	1,500	1,500
Leases	98,776	98,776	-	100,752	102,767	104,822	106,918	109,057
Sale of Assets	-	60,588	60,588	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-
Sub-Total	523,794	584,382	60,588	478,019	483,263	488,747	494,334	500,028
		111.6%		-8.7%	1.1%	1.1%	1.1%	1.2%
<b>Total General Rev.</b>	<b>12,832,662</b>	<b>12,891,627</b>	<b>58,965</b>	<b>12,989,289</b>	<b>13,193,142</b>	<b>13,453,435</b>	<b>13,718,990</b>	<b>13,993,685</b>
<b>TOTAL OPERATING EXCESS (DEFICIT)</b>	<b>940,992</b>	<b>1,029,564</b>	<b>88,572</b>	<b>1,051,236</b>	<b>994,536</b>	<b>993,265</b>	<b>978,283</b>	<b>983,296</b>
<b>Other Financing Sources</b>								
Interfund Revenue	152,879	152,879	-	157,404	159,608	162,800	166,056	169,377
<b>Other Financing Uses</b>								
Interfund Expenditure	450,000	450,000	-	450,000	450,000	450,000	450,000	450,000
<b>Capital Expenses</b>								
Capital								
Sub-Total	579,000	579,000	-	-	-	-	-	-
<b>CAPITAL INVENTORY</b>				<b>530,000</b>	<b>615,000</b>	<b>1,012,000</b>	<b>665,000</b>	<b>697,048</b>
<b>ANTICIPATED BOND CAPITAL</b>				<b>3,602,830</b>	<b>4,033,019</b>	<b>914,151</b>	<b>-</b>	<b>-</b>
<b>TOTAL CAPITAL INVENTORY</b>								
<b>TOTAL EXCESS (DEFICIT)</b>	<b>64,871</b>	<b>153,443</b>	<b>88,572</b>	<b>758,640</b>	<b>704,144</b>	<b>706,065</b>	<b>694,339</b>	<b>702,673</b>
<b>General Fund Summary</b>								
	2013 Bud	2013 Pri	\$ from Bud	2014	2015	2016	2017	2018
Beginning Balance	2,213,910							
Beginning Balance (Adjusted)	2,213,910	2,213,910		2,367,353	3,125,993	3,830,137	4,536,202	5,230,541
Ending Balance	2,278,781	2,367,353		3,125,993	3,830,137	4,536,202	5,230,541	5,933,214
Target (10% of Operations)	1,387,781	1,387,781		1,396,641	1,425,094	1,454,292	1,485,301	1,519,438
<b>Budget Reconciliation</b>								
Revenue	14,971,676	15,060,248	88,572	15,175,049	15,405,081	15,698,984	15,997,344	16,347,052
Expenditure	14,906,805	14,906,805	-	14,416,409	14,700,937	14,992,919	15,303,005	15,644,379
Excess/(Deficit)	64,871	153,443	88,572	758,640	704,144	706,065	694,339	702,673
	3,602,830	3350000	0.421383648					
	4,033,019	3750000	0.471698113					
	914,151	850000	0.106918239					
	8550000	7950000	1					
	8,550,000							

## Water Fund

Village of Glencoe  
Water Fund  
FY 2018 Long Range Forecast

**Water Fund Summary Analysis**

Available Sources

FY 2013 Balance Excess (Deficit) of Target	865,225
Operating Excess (Deficit) During Plan	<u>845,787</u>
Total Sources	1,711,012

Capital Inventory (FY 2014 Through FY 2018) 871,500

Excess (Deficit) Sources 839,512

Excess (Deficit) Sources from Prior Plan 1,206,059

Village of Glencoe									
Water Fund									
FY 2018 Long Range Forecast									
	2013 Bud	2013 Prj	\$ from Bud	2014	2015	2016	2017	2018	
<b>Operating Revenue</b>									
Charges for Service									
Water Sales	1,959,834	2,106,522	146,688	2,017,846	2,058,217	2,099,396	2,141,399	2,184,243	
Meter Sales	6,000	6,000	-	6,000	6,000	6,000	6,000	6,000	
Sub-Total	1,965,834	2,112,522	146,688	2,023,846	2,064,217	2,105,396	2,147,399	2,190,243	
		107.5%							
<b>Total Operating Rev.</b>	<b>1,965,834</b>	<b>2,112,522</b>	<b>146,688</b>	<b>2,023,846</b>	<b>2,064,217</b>	<b>2,105,396</b>	<b>2,147,399</b>	<b>2,190,243</b>	
		7.5%		3.0%	2.0%	2.0%	2.0%	2.0%	2.0%
<b>Operating Expenses</b>									
Personnel									
Salaries	815,361	815,361	-	827,067	838,948	851,006	863,243	879,810	
Benefits	132,430	132,430	-	132,430	139,052	146,004	153,304	160,969	
Pension Cost	151,943	151,943	-	156,622	158,956	161,324	163,728	166,982	
Sub-Total	1,099,734	1,099,734	-	1,116,119	1,136,956	1,158,334	1,180,275	1,207,761	
		100.0%		1.5%	1.9%	1.9%	1.9%	2.3%	
Services	371,128	371,128	-	378,551	386,122	393,844	401,721	409,755	
Commodities	146,050	146,050	-	148,971	151,950	154,989	158,089	161,251	
Depreciation	69,000	69,000	-	69,000	69,000	69,000	69,000	69,000	
Loan Payment	96,595	96,595	-	193,189	193,189	193,189	193,189	193,189	
Sub-Total	682,773	682,773	-	789,711	800,261	811,022	821,999	833,195	
		100.0%		15.7%	1.3%	1.3%	1.4%	1.4%	
<b>Total Operating Exp.</b>	<b>1,782,507</b>	<b>1,782,507</b>	<b>-</b>	<b>1,905,830</b>	<b>1,937,217</b>	<b>1,969,356</b>	<b>2,002,274</b>	<b>2,040,956</b>	
<b>NET OPERATIONS</b>	<b>183,327</b>	<b>330,015</b>	<b>146,688</b>	<b>118,016</b>	<b>127,000</b>	<b>136,040</b>	<b>145,125</b>	<b>149,287</b>	
<b>General Revenue</b>									
Interest	1,015	1,015	-	1015	1020	1025	1030	1035	
Other Revenue									
Other	5,000	5,000	-	5,000	5,000	5,000	5,000	5,000	
Leases	67,733	67,733	-	69,088	70,469	71,879	73,316	74,783	
Sale of Assets	-	-	-	-	-	-	-	-	
Transfers In	-	-	-	-	-	-	-	-	
Sub-Total	73,748	73,748	-	75,103	76,489	77,904	79,346	80,818	
		100.0%		1.8%	1.8%	1.8%	1.9%	1.9%	
<b>Other Financing Uses</b>									
Interfund Expenses	41,047	41,047	-	42,262	42,964	43,823	44,699	45,593	
<b>CHANGE IN NET ASSETS</b>	<b>216,028</b>	<b>362,716</b>	<b>146,688</b>	<b>150,857</b>	<b>160,525</b>	<b>170,121</b>	<b>179,772</b>	<b>184,512</b>	
Water Fund Summary									
Beginning Balance (unaudited)	680,760	680,760		1,043,476	1,194,333	1,354,858	1,524,979	1,704,751	
Ending Balance	896,788	1,043,476		1,194,333	1,354,858	1,524,979	1,704,751	1,889,263	
Target (10% of Operations)	178,251	178,251		190,583	193,722	196,936	200,227	204,096	
<b>Budget Reconciliation</b>									
Revenue	2,039,582	2,186,270	146,688	2,098,949	2,140,706	2,183,300	2,226,745	2,271,061	
Expenditure	1,823,554	1,823,554	-	1,948,092	1,980,181	2,013,179	2,046,973	2,086,549	
Excess/(Deficit)	216,028	362,716	146,688	150,857	160,525	170,121	179,772	184,512	

Village of Glencoe							
Water Fund							
Statement of Cash Flows							
		<u>2013 Prj</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Receipts from Customers		2,112,522	2,023,846	2,064,217	2,105,396	2,147,399	2,190,243
Misc. Revenues		73,748	75,103	76,489	77,904	79,346	80,818
Payments to Suppliers							
Commodities		(146,050)	(148,971)	(151,950)	(154,989)	(158,089)	(161,251)
Service Fees		(371,128)	(378,551)	(386,122)	(393,844)	(401,721)	(409,755)
Payments to Employees		(1,099,734)	(1,116,119)	(1,136,956)	(1,158,334)	(1,180,275)	(1,207,761)
Payment of Debt		(96,595)	(193,189)	(193,189)	(193,189)	(193,189)	(193,189)
Interfund Expenditure		(41,047)	(42,262)	(42,964)	(43,823)	(44,699)	(45,593)
Other Cash Uses - Prepays		(23,000)	(23,000)	(23,000)	(23,000)	(23,000)	(23,000)
<b>CASH FLOWS FROM NONCAPITAL</b>		<b>408,716</b>	<b>196,857</b>	<b>206,525</b>	<b>216,121</b>	<b>225,772</b>	<b>230,512</b>
Purchase of Capital Assets		(2,970,000)	-	-	-	-	-
IEPA Loan - Water System Improvements		2,800,000	-	-	-	-	-
<b>CAPITAL INVENTORY</b>			<b>99,500</b>	<b>242,000</b>	<b>50,000</b>	<b>120,000</b>	<b>360,000</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>238,716</b>	<b>196,857</b>	<b>206,525</b>	<b>216,121</b>	<b>225,772</b>	<b>230,512</b>
<b>CASH AND EQUIVALENTS, MARCH 1</b>		<b>921,961</b>	<b>1,160,677</b>	<b>1,357,534</b>	<b>1,564,059</b>	<b>1,780,180</b>	<b>2,005,952</b>
<b>CASH AND EQUIVALENTS, FEBRUARY 28 (29)</b>		<b>1,160,677</b>	<b>1,357,534</b>	<b>1,564,059</b>	<b>1,780,180</b>	<b>2,005,952</b>	<b>2,236,464</b>
Unrestricted Net Assets, March 1 (Unaudited)		680,760	1,043,476	1,194,333	1,354,858	1,524,979	1,704,751
10% of Payments to Suppliers		171,351	183,683	186,822	190,036	193,327	197,196
<b>Budget Reconciliation</b>							
Revenue		4,986,270	2,098,949	2,140,706	2,183,300	2,226,745	2,271,061
Expense		4,747,554	1,902,092	1,934,181	1,967,179	2,000,973	2,040,549
Depreciation		69,000	69,000	69,000	69,000	69,000	69,000
Prepays		(23,000)	(23,000)	(23,000)	(23,000)	(23,000)	(23,000)
Cash Expense		4,793,554	1,948,092	1,980,181	2,013,179	2,046,973	2,086,549

# Garbage Fund

Village of Glencoe  
Garbage Fund  
FY 2018 Long Range Forecast

**Garbage Fund Summary Analysis**

Available Sources	
FY 2013 Balance Excess (Deficit) of Target	30,476
Operating Excess (Deficit) During Plan	<u>980,661</u>
Total Sources	1,011,137
Capital Inventory (FY 2013 Through FY 2017)	876,000
Excess (Deficit) Sources	135,137
Excess (Deficit) Sources from Prior Plan	40,747



Village of Glencoe								
Garbage Fund								
FY 2018 Long Range Forecast								
	2013 Bud	2013 Prj	\$ from Bud	2014	2015	2016	2017	2018
<b>Operating Revenue</b>								
Charges for Service								
Garbage Service Fees	774,962	774,962	-	800,869	816,442	832,327	848,529	865,056
Recycling Service Fees	191,334	191,334	-	196,997	200,937	204,956	209,055	213,236
Yard Waste Program Fees	31,869	31,869	-	33,624	36,843	36,952	37,062	37,176
Sub-Total	998,165	998,165	-	1,031,490	1,054,222	1,074,235	1,094,646	1,115,468
		100.0%		3.3%	2.2%	1.9%	1.9%	1.9%
<b>Total Operating Rev.</b>	<b>998,165</b>	<b>998,165</b>	<b>-</b>	<b>1,031,490</b>	<b>1,054,222</b>	<b>1,074,235</b>	<b>1,094,646</b>	<b>1,115,468</b>
<b>Operating Expenses</b>								
Personnel								
Salaries	484,014	484,014	-	489,760	495,591	501,509	507,515	515,647
Benefits	83,205	83,205	-	83,205	87,365	91,734	96,320	101,136
Pension Cost	83,326	83,326	-	85,846	87,125	88,423	89,740	91,524
Sub-Total	650,545	650,545	-	658,811	670,081	681,666	693,575	708,307
		100.0%		1.3%	1.7%	1.7%	1.7%	2.1%
Services	468,080	468,080	-	477,442	486,990	496,730	506,665	516,798
Commodities	115,990	115,990	-	118,310	120,676	123,090	125,551	128,062
Other Expense	-	-	-	-	-	-	-	-
Sub-Total	584,070	584,070	-	595,752	607,666	619,820	632,216	644,860
		100.0%		2.0%	2.0%	2.0%	2.0%	2.0%
<b>Total Operating Exp.</b>	<b>1,234,615</b>	<b>1,234,615</b>	<b>-</b>	<b>1,254,563</b>	<b>1,277,747</b>	<b>1,301,486</b>	<b>1,325,791</b>	<b>1,353,167</b>
<b>NET OPERATIONS</b>	<b>(236,450)</b>	<b>(236,450)</b>	<b>-</b>	<b>(223,073)</b>	<b>(223,525)</b>	<b>(227,251)</b>	<b>(231,145)</b>	<b>(237,699)</b>
<b>General Revenue</b>								
Taxes	7,000	7,000	-	7,000	7,000	7,000	7,000	7,000
Interest	600	600	-	600	603	606	609	612
Other Revenue	27,834	27,834	-	28,191	28,554	28,926	29,304	29,690
Sub-Total	35,434	35,434	-	35,791	36,157	36,532	36,913	37,302
		100.0%		1.0%	1.0%	1.0%	1.0%	1.1%
<b>Total General Rev.</b>	<b>35,434</b>	<b>35,434</b>	<b>-</b>	<b>35,791</b>	<b>36,157</b>	<b>36,532</b>	<b>36,913</b>	<b>37,302</b>
<b>TOTAL OPERATING EXCESS (DEFICIT)</b>	<b>(201,016)</b>	<b>(201,016)</b>	<b>-</b>	<b>(187,282)</b>	<b>(187,368)</b>	<b>(190,719)</b>	<b>(194,232)</b>	<b>(200,397)</b>
<b>Other Financing Sources</b>								
Interfund Revenue	450,000	450,000	-	450,000	450,000	450,000	450,000	450,000
<b>Other Financing Uses</b>								
Interfund Expenditure	41,047	41,047	-	42,262	42,964	43,823	44,699	45,593
<b>Capital Expenses</b>								
Capital								
Bldg & Grounds	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Vehicles	36,000	36,000	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Sub-Total	36,000	36,000	-	-	-	-	-	-
<b>CAPITAL INVENTORY</b>				<b>227,500</b>	<b>37,000</b>	<b>210,000</b>	<b>72,500</b>	<b>329,000</b>

	2013 Bud	2013 Prj	\$ from Bud	2014	2015	2016	2017	2018
<b>Debt Expense</b>								
Debt Expense	18,000	18,000	-	18,000	18,000	18,000	18,000	18,000
<b>TOTAL EXCESS (DEFICIT)</b>	153,937	153,937	-	202,456	201,668	197,458	193,069	186,010
<b>Garbage Fund Summary</b>								
	2013 Bud	2013 Prj		2012	2013	2014	2015	2016
Beginning Balance	-	-						
Beginning Balance (Unaudited)	-	-		153,937	356,393	558,061	755,519	948,588
Ending Balance	153,937	153,937		356,393	558,061	755,519	948,588	1,134,598
Target (10% of Operations)	123,462	123,462		125,456	127,775	130,149	132,579	135,317
<b>Budget Reconciliation</b>								
Revenue	1,483,599	1,483,599	-	1,517,281	1,540,379	1,560,767	1,581,559	1,602,770
Expenditure	1,329,662	1,329,662	-	1,314,825	1,338,711	1,363,309	1,388,490	1,416,760
Excess/(Deficit)	153,937	153,937	-	202,456	201,668	197,458	193,069	186,010
								-

## Debt Service Fund

DEBT SERVICE PROJECTION

Recent Debt Payment History

Paid	Debt Service Before Referendum	Cost per 10K Taxes
2009	2,742,288	325
2010	2,642,658	293
2011	2,052,445	269
2012	1,332,820	195
Total	8,770,211	

Amount of Issuance \$ 8,550,000.00

New Debt Overlapped with Existing Debt

Paid	Debt Service Before Referendum	Cost per 10K Taxes	\$8.55 M Series 2012	Cost per 10K Taxes	Combined Debt Service After Referendum	Cost per 10K Taxes
2013	1,352,583	198	226,200	33	1,578,783	231
2014	1,366,320	200	226,200	33	1,592,520	233
2015	1,379,195	202	226,200	33	1,605,395	235
2016	1,174,895	172	226,200	33	1,401,095	205
2017	1,195,370	175	226,200	33	1,421,570	208
2018	1,216,995	178	226,200	33	1,443,195	212
2019	-	-	1,086,200	159	1,086,200	159
2020	-	-	1,089,430	160	1,089,430	160
2021	-	-	1,090,070	160	1,090,070	160
2022	-	-	1,088,470	160	1,088,470	160
2023	-	-	1,090,010	160	1,090,010	160
2024	-	-	1,089,968	160	1,089,968	160
2025	-	-	1,087,808	159	1,087,808	159
2026	-	-	1,088,455	160	1,088,455	160
2027	-	-	1,087,705	159	1,087,705	159
	7,685,358		11,155,316		18,840,674	

\*Total new debt may vary based upon actual market results.

## Motor Fuel Tax Fund

Village of Glencoe  
Motor Fuel Tax Fund  
FY 2018 Long Range Forecast

**Motor Fuel Tax Fund Summary Analysis**

Available Sources

FY 2012 Balance Excess (Deficit) of Target	171,780
Operating Excess (Deficit) During Plan	<u>667,572</u>
Total Sources	839,352

Capital Inventory (FY 2014 Through FY 2018) 825,000

Excess (Deficit) Sources 14,352

Excess (Deficit) Sources from Prior Plan 138,100

Village of Glencoe								
Motor Fuel Tax Fund								
FY 2018 Long Range Forecast								
	2013 Bud	2013 Pri	\$ from Bud	2014	2015	2016	2017	2018
<b>Revenues</b>								
Allotment	217,200	213,351	(3,849)	213,350	213,350	213,350	213,350	213,350
Interest	1,000	1,000	-	1,000	1,005	1,010	1,015	1,020
Sub-Total	218,200	214,351	(3,849)	214,350	214,355	214,360	214,365	214,370
		98.2%		-1.8%	0.0%	0.0%	0.0%	0.0%
<b>Total Operating Rev.</b>	<b>218,200</b>	<b>214,351</b>	<b>(3,849)</b>	<b>214,350</b>	<b>214,355</b>	<b>214,360</b>	<b>214,365</b>	<b>214,370</b>
<b>Expenditures</b>								
Services	45,700	45,700	-	46,614	47,546	48,497	49,467	50,456
Capital Projects	400,000	400,000	-	-	-	-	-	-
Sub-Total	445,700	445,700	-	46,614	47,546	48,497	49,467	50,456
Capital Inventory	-	-	-	-	400,000	-	425,000	-
<b>Total Operating Exp.</b>	<b>445,700</b>	<b>445,700</b>	<b>-</b>	<b>46,614</b>	<b>47,546</b>	<b>48,497</b>	<b>49,467</b>	<b>50,456</b>
<b>NET OPERATIONS</b>	<b>(227,500)</b>	<b>(231,349)</b>	<b>(3,849)</b>	<b>167,736</b>	<b>166,809</b>	<b>165,863</b>	<b>164,898</b>	<b>163,914</b>
<b>Other Sources (Uses)</b>								
Transfer to General Fund	30,603	30,603	-	31,062	31,683	32,317	32,963	33,623
Bond Proceeds	-	-	-	-	-	-	-	-
Sub-Total	30,603	30,603	-	31,062	31,683	32,317	32,963	33,623
<b>Total Sources (Uses)</b>	<b>30,603</b>	<b>30,603</b>	<b>-</b>	<b>31,062</b>	<b>31,683</b>	<b>32,317</b>	<b>32,963</b>	<b>33,623</b>
<b>TOTAL OPERATING EXCESS (DEFICIT)</b>	<b>(258,103)</b>	<b>(261,952)</b>	<b>(3,849)</b>	<b>136,674</b>	<b>135,126</b>	<b>133,546</b>	<b>131,935</b>	<b>130,291</b>
<b>Motor Fuel Tax Fund Summary</b>								
	2012 Bud	2012 Pri	\$ from Bud	2013	2014	2015	2016	2017
Beginning Balance (Unaudited)	478,302	478,302		216,350	353,024	488,150	621,696	753,631
Ending Balance	220,199	216,350		353,024	488,150	621,696	753,631	883,922
Target (10% of Operations)	44,570	44,570						
<b>Budget Reconciliation</b>								
Revenue	218,200	214,351	(3,849)	214,350	214,355	214,360	214,365	214,370
Expenditure	476,303	476,303	-	77,676	79,229	80,814	82,430	84,079
Excess/(Deficit)	(258,103)	(261,952)	(3,849)	136,674	135,126	133,546	131,935	130,291

## E911 Fund



Village of Glencoe  
Enhanced 911 Fund  
FY 2018 Long Range Forecast

**Enhanced 911 Fund Summary Analysis**

Available Sources	
FY 2012 Balance Excess (Deficit) of Target	331,277
Operating Excess (Deficit) During Plan	<u>(279,734)</u>
Total Sources	51,543
Capital Inventory (FY 2014 Through FY 2018)	749,000
Excess (Deficit) Sources	(697,457)
Excess (Deficit) Sources from Prior Plan	(143,932)

Village of Glencoe								
Enhanced 911 Fund								
FY 2018 Long Range Forecast								
	<u>2013 Bud</u>	<u>2013 Prj</u>	<u>\$ from Bud</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Revenues</b>								
Surcharge	140,100	143,827	3,727	139,256	138,469	137,737	137,061	136,439
Interest	1,000	1,000	-	1,000	1,005	1,010	1,015	1,020
Sub-Total	141,100	144,827	3,727	140,256	139,474	138,747	138,076	137,459
		102.6%		-0.6%	-0.6%	-0.5%	-0.5%	-0.4%
<b>Total Operating Rev.</b>	<b>141,100</b>	<b>144,827</b>	<b>3,727</b>	<b>140,256</b>	<b>139,474</b>	<b>138,747</b>	<b>138,076</b>	<b>137,459</b>
<b>Expenditures</b>								
Personnel	52,264	52,264	-	53,163	53,955	54,759	55,575	56,680
Services	71,029	71,029	-	72,450	73,899	75,377	76,885	78,422
Commodities	60,771	60,771	-	61,987	63,226	64,491	65,781	67,096
Sub-Total	184,064	184,064	-	187,600	191,080	194,627	198,241	202,198
		100.0%		1.9%	1.9%	1.9%	1.9%	2.0%
<b>Total Operating Exp.</b>	<b>184,064</b>	<b>184,064</b>	<b>-</b>	<b>187,600</b>	<b>191,080</b>	<b>194,627</b>	<b>198,241</b>	<b>202,198</b>
<b>NET OPERATIONS</b>	<b>(42,964)</b>	<b>(39,237)</b>	<b>3,727</b>	<b>(47,344)</b>	<b>(51,606)</b>	<b>(55,880)</b>	<b>(60,165)</b>	<b>(64,739)</b>
<b>Other Sources (Uses)</b>								
Capital Projects	25,500	25,500	-	-	-	-	-	-
Sub-Total	25,500	25,500	-	-	-	-	-	-
Capital Inventory				80,000	85,000	99,000	90,000	395,000
<b>Total Sources (Uses)</b>	<b>25,500</b>	<b>25,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OPERATING EXCESS (DEFICIT)</b>	<b>(68,464)</b>	<b>(64,737)</b>	<b>3,727</b>	<b>(47,344)</b>	<b>(51,606)</b>	<b>(55,880)</b>	<b>(60,165)</b>	<b>(64,739)</b>
<b>Enhanced 911 Fund Summary</b>								
	<u>2012 Bud</u>	<u>2012 Prj</u>		<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Beginning Balance (Unaudited)	414,420	414,420		349,683	302,339	250,733	194,853	134,688
Ending Balance	345,956	349,683		302,339	250,733	194,853	134,688	69,949
Target (10% of Operations)	18,406	18,406		18,760	19,108	19,463	19,824	20,220
<b>Budget Reconciliation</b>								
Revenue	141,100	144,827	3,727	140,256	139,474	138,747	138,076	137,459
Expenditure	209,564	209,564	-	187,600	191,080	194,627	198,241	202,198
Excess/(Deficit)	(68,464)	(64,737)	3,727	(47,344)	(51,606)	(55,880)	(60,165)	(64,739)

# Assumptions

Village of Glencoe									
Long Range Financial Forecast									
Through FY 2018									
<b>Major Revenue Assumptions</b>									
% Increase from the FY 2013 Base as adjusted from Budget									
	Base	Budget	Base						
	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Basis
<b>Revenue</b>									
Building Permits	531,000	635,000	635,000	0.00%	2.00%	2.00%	2.00%	2.00%	Economic Conditions
Cable Television Revenue	171,335	183,000	199,000	3.00%	3.00%	3.00%	3.00%	3.00%	Consumption + Rates
Curbside Recycling	181,506	184,229	184,229	2.96%	2.00%	2.00%	2.00%	2.00%	Annual Fee Increase
Illinois Income Tax	630,000	690,800	710,000	0.00%	2.00%	2.00%	2.00%	2.50%	Economic Conditions
Optional Second Collection	97,584	99,048	90,000	4.70%	2.00%	2.00%	2.00%	2.00%	Annual Fee Increase
Parking Fees	98,628	99,000	93,000	0.00%	13.00%	0.00%	0.00%	6.00%	Economic Conditions
Property Tax	8,273,629	8,444,347	8,444,347	2.96%	1.40%	2.00%	2.00%	2.00%	Change in CPI-U
Sales Tax	1,722,000	1,595,000	1,595,000	0.00%	2.00%	2.00%	2.00%	2.00%	Economic Conditions
Sewer Charge	527,900	535,819	535,819	2.96%	2.00%	2.00%	2.00%	2.00%	Annual Fee Increase
Telecommunications Tax	518,000	445,000	445,000	0.00%	2.00%	2.00%	2.00%	2.00%	Consumption + Rates
Use Tax	112,000	142,180	138,000	0.00%	2.00%	2.00%	2.00%	2.00%	Economic Conditions
Utility Tax	716,600	730,932	649,000	0.00%	2.00%	2.00%	2.00%	2.00%	Consumption + Rates
Water Sales	1,929,492	1,958,434	1,958,434	2.96%	2.00%	2.00%	2.00%	2.00%	FY 2010 Consumption
Sewer Charge - Annual 5% increase or change in CPI whichever is less, minimum 2%.									
Water Rates - Annual 5% increase or change in CPI whichever is less, minimum 2%									
Curbside Recycling - Annual increase by same percentage as contract.									
Optional Second Collection - Annual 5% increase or change in CPI whichever is less, minimum 2%									
Garbage Fees - Annual 5% increase or change in CPI whichever is less, minimum 2%									
Ambulance Fees - Annual 3% increase or change in CPI whichever is less, minimum 2%									
Alarm Fees - Annual 3% increase or change in CPI whichever is less (minimum \$5 increments)									
Vehicle & Animal Licenses - Annual 3% increase or change in CPI whichever is less (minimum 5\$ increments)									
Property Taxes - Annual increases per PTELL, no abatements.									
<b>Major Expenditure Assumptions</b>									
% Increase from the FY 2013 Base as adjusted from Budget									
	Base	Budget	Base						
	FY 2012	FY 2013	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Basis
<b>Expenditure</b>									
Salaries (1)	8,663,553	8,861,443	8,817,136	2.00%	2.00%	2.00%	2.00%	2.50%	Economic Conditions
Benefits	1,505,224	1,490,720	1,490,720	0.00%	5.00%	5.00%	5.00%	5.00%	Economy & Plan Design
Police Pension	1,626,363	1,465,318	1,465,318	0.00%	3.00%	3.00%	3.00%	3.00%	Actuarial Estimates
IMRF (1)	593,654	583,537	580,619	4.63%	2.00%	2.00%	2.00%	2.50%	Salaries paid and Rate
Services (2)	2,421,163	2,586,249	TBD	2.00%	2.00%	2.00%	2.00%	2.00%	Cost to provide services
Commodities (2)	1,115,031	1,188,035	TBD	2.00%	2.00%	2.00%	2.00%	2.00%	Cost of goods for service
Debt Service	Per Schedule								Debt Schedule
Capital	Per Inventory and Approved Budget								Est. of Available Resources
Community Grants				0.00%	0.00%	0.00%	0.00%	0.00%	Village Board Policy
Autohaus Sales Tax Rebate	Ends FY 2014								Per Agreement
<b>Note</b>									
(1) Salary and IMRF base for FY 2013 is 99.5% of the FY 2013 budget for attrition purposes over 5 years.									
(2) Base to be determined following analysis of one time versus recurring operating expenses.									

## 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	Ann
1999	164.3	164.5	165.0	166.2	166.2	166.2	166.7	167.1	167.9	168.2	168.3	168.3	166.6
2000	168.8	169.8	171.2	171.3	171.5	172.4	172.8	172.8	173.7	174.0	174.1	174.0	172.2
2001	175.1	175.8	176.2	176.9	177.7	178.0	177.5	177.5	178.3	177.7	177.4	176.7	177.1
2002	177.1	177.8	178.8	179.8	179.8	179.9	180.1	180.7	181.0	181.3	181.3	180.9	179.9
2003	181.7	183.1	184.2	183.8	183.5	183.7	183.9	184.6	185.2	185.0	184.5	184.3	184.0
2004	185.2	186.2	187.4	188.0	189.1	189.7	189.4	189.5	189.9	190.9	191.0	190.3	188.9
2005	190.7	191.8	193.3	194.6	194.4	194.5	195.4	196.4	198.8	199.2	197.6	196.8	195.3
2006	198.3	198.7	199.8	201.5	202.5	202.9	203.5	203.9	202.9	201.8	201.5	201.8	201.6
2007	202.4	203.5	205.4	206.7	207.9	208.4	208.3	207.9	208.5	208.9	210.2	210.0	207.3
2008	211.1	211.7	213.5	214.8	216.6	218.8	220.0	219.1	218.8	216.6	212.4	210.2	215.3
2009	211.1	212.2	212.7	213.2	213.9	215.7	215.4	215.8	216.0	216.2	216.3	215.9	214.537
2010	216.7	216.7	217.6	218.0	218.2	218.0	218.0	218.3	218.4	218.7	218.8	219.2	218.056
2011	220.2	221.3	223.5	224.906	225.964	225.7	225.9	226.5	226.9	226.4	226.2	225.7	224.939
2012	226.7	227.7	229.4	230.085	229.815	229.5	229.1						

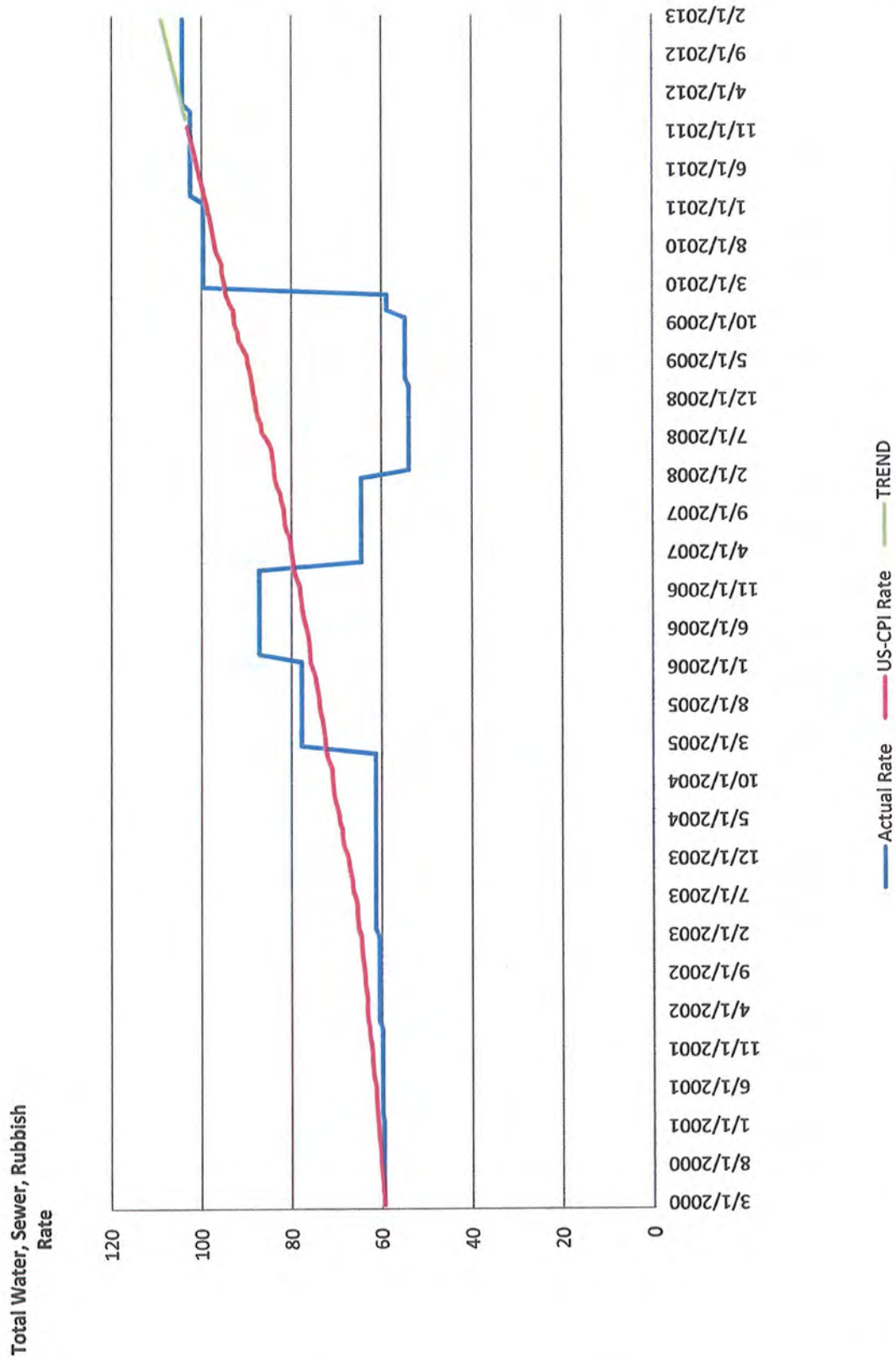
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Ann
1999													
2000	2.74%	3.22%	3.76%	3.07%	3.19%	3.73%	3.66%	3.41%	3.45%	3.45%	3.45%	3.39%	
2001	3.73%	3.53%	2.92%	3.27%	3.62%	3.25%	2.72%	2.72%	2.65%	2.13%	1.90%	1.55%	
2002	1.14%	1.14%	1.48%	1.64%	1.18%	1.07%	1.46%	1.80%	1.51%	2.03%	2.20%	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%	-1.26%	-1.42%	-2.10%	-1.48%	-1.29%	-0.18%	1.84%	2.72%	
2010	2.63%	2.14%	2.31%	2.24%	2.00%	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%						

### AVERAGE

00-11	2.48%	2.51%	2.57%	2.56%	2.60%	2.60%	2.58%	2.58%	2.55%	2.52%	2.50%	2.48%
00-12	2.51%	2.54%	2.57%	2.54%	2.53%	2.53%	2.49%					

CY	Chng in CPI	Yardwaste Collection Fee	Yardwaste Stickers	Leaf Bags	Vehicle Stickers	Animal Licenses	Daily Parking	Qtrly Parking	Annual Parking	Alarm Permit
2008	0.09%									
2009	2.72%		2	8.50	50	10	2	75	270	50
2010	1.50%	5	2	9	51	10	2	76	274	51
2011	2.96%	5	2	9	52	10	2	78	282	52
2012	2.00%	5	2	9	53	11	2	80	288	53
2013	2.00%	5	2	9	54	11	2	82	294	54
2014	2.00%	5	2	9	55	11	2	83	299	55
2015	2.00%	6	2	10	57	11	2	85	305	57
2016	2.00%	6	2	10	58	12	2	87	312	58
2017	2.00%	6	2	10	59	12	2	88	318	59
2018	2.00%	6	2	10	60	12	2	90	324	60
		2015		2014	2014	2016		2015	2015	2014
		20%		6%	10%	20%		13%	13%	10%
				2015	2018			2018	2018	2018
				11%	9%			6%	6%	9%

# Water, Sewer, Rubbish Rate to CPI Rate





# OFFICIAL PAY PLAN

**VILLAGE OF GLENCOE  
OFFICE OF THE VILLAGE MANAGER  
March 1, 2014**

OFFICIAL PAY PLAN

1.0 Purpose:

- 1.1 To officially 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.

Office of the Village Manager  
March 1, 2014



## **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. The Village Manager operates under a separate contract with the Village Board. 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.

#### ADMINISTRATION PLAN

Following completion of the probationary period employees shall be evaluated annually on or before March 1st 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.

#### 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.

#### 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 junctions 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 within established salary levels, as approved by the Village Manager.

<u>Temporary Positions</u>	<u>Non-Regular Employee</u>		
	<u>Hourly Pay Range</u>		
	<u>Minimum</u>	<u>Maximum</u>	
Special Education Intern	8.25	10.00	
Administrative Intern	8.25	16.00	
Engineering Intern	8.25	16.00	
Office Clerk	8.25	20.00	
Clerk Typist	8.25	19.00	
Secretary	8.25	25.00	
Seasonal Laborer	8.25	17.00	
Handyman	8.25	27.00	
Crossing Guard	225	450	per month
Paid On-Call Firemen	15	20	per call

**Executive, Managerial and Administrative Classification**

The Village Manager shall, within established salary levels, have full discretion and authority to periodically adjust salaries of those persons in the Executive, Managerial and Administrative Classification of the Official Pay Plan. Performance of such professional personnel 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 areas:

1. Management.
  - a. The ability to secure cooperation and obtain optimum results through the efforts of others.
  - b. The demonstration of fiscal accountability and efficient and effective utilization of resources.
  - c. The ability to conceptualize the needs of the Department and organize necessary programs and activities to increase efficiency and effectiveness.
  - d. The ability for written and oral communication.
2. Technical skills and abilities.
3. Personal development for personal growth and continued value to the organization.

In addition, the salary 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.

Office of the Village Manager  
March 1, 2014

## VILLAGE OF GLENCOE FISCAL YEAR 2015 PAY PLAN

	FY2015 Annual Minimum	FY2015 Annual Maximum
<b>VILLAGE MANAGER'S OFFICE</b>		
Village Manager	By Agreement	
Assistant Village Manager	\$ 92,735	\$ 128,600
Executive Assistant	\$ 53,329	\$ 74,430
Information Technology Coordinator	\$ 67,813	\$ 94,788

<b>DEPARTMENT OF FINANCE</b>		
Director	\$ 123,443	\$ 153,169
Assistant to the Director	\$ 56,302	\$ 90,713
Accountant	\$ 60,312	\$ 79,970
Payroll/HR Coordinator	\$ 47,206	\$ 69,099
Finance Billing Service Coordinator	\$ 45,003	\$ 64,628

<b>DEPARTMENT OF PUBLIC SAFETY</b>		
Director	\$ 123,443	\$ 153,169
Deputy Director	\$ 117,565	\$ 125,013
Lieutenant	\$ 99,190	\$ 118,777
Public Safety Officer	By Contract	
Communications Operator	\$ 52,888	\$ 72,287
Administrative Assistant	\$ 46,281	\$ 64,746
Community Service Officer	\$ 50,322	\$ 67,463
Records Clerk	\$ 45,696	\$ 63,380

<b>DEPARTMENT OF PUBLIC WORKS</b>		
Director	\$ 123,443	\$ 153,169
Village Engineer	\$ 67,625	\$ 106,336
General Superintendent	\$ 94,298	\$ 124,013
Building & Zoning Administrator	\$ 94,298	\$ 119,257
Planning & Development Administrator	\$ 77,179	\$ 106,121
Water Plant Superintendent	\$ 77,179	\$ 106,121
Supervisor	\$ 66,731	\$ 99,535
Mechanic	By Contract	
Water Plant Operator	By Contract	
Maintenance Equipment Operator	By Contract	
Building Custodian	By Contract	
Office Coordinator	\$ 47,714	\$ 66,514
Administrative Assistant	\$ 46,281	\$ 64,746
Receptionist/Cashier	\$ 38,722	\$ 55,961
Assistant to the Director	\$ 56,302	\$ 90,713



## HISTORY OF AUTHORIZED FULL TIME POSITIONS

	ADOPTED BUDGET FY 2005	ADOPTED BUDGET FY 2006	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
<b>OFFICE OF THE VILLAGE MANAGER</b>											
VILLAGE MANAGER	1	1	1	1	1	1	1	1	1	1	1
ASSISTANT VILLAGE MANAGER	0	0	0	1	1	1	1	1	1	1	1
ASSISTANT TO THE MANAGER	2	1	1	0	0	0	0	0	0	0	0
EXECUTIVE ASSISTANT	1	1	1	1	1	1	1	0	1	1	1
EXECUTIVE SECRETARY	0	0	0	0	0	0	0	1	0	0	0
INFORMATION TECH. COORDINATOR	0	0	0	0	1	1	1	1	1	1	1
<b>TOTAL</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>DEPARTMENT OF FINANCE</b>											
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
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>DEPARTMENT OF PUBLIC SAFETY</b>											
DIRECTOR OF PUBLIC SAFETY	1	1	1	1	1	1	1	1	1	1	1
DEPUTY CHIEF	2	2	2	2	2	2	1	1	1	1	1
ADMINISTRATIVE ASSISTANT	1	1	1	1	1	1	0	0	0	0	0
LIEUTENANT OFFICER	6	6	6	6	6	6	7	7	7	7	7
COMMUNICATIONS OPERATOR	26	26	27	27	27	27	26	24	24	24	24
COMMUNITY SERVICE OFFICER	5	5	5	5	5	5	5	5	5	5	5
ADMINISTRATIVE SECRETARY	2	2	2	2	2	2	2	2	2	2	2
ADMINISTRATIVE ASSISTANT	1	1	1	1	1	1	1	1	1	1	0
RECORDS CLERK	0	0	0	0	0	0	0	0	0	0	1
<b>TOTAL</b>	<b>45</b>	<b>45</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>44</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>42</b>
<b>DEPARTMENT OF PUBLIC WORKS</b>											
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	0	0	1	1	1	1	1	1
DEPUTY DIRECTOR PUBLIC WORKS/ COMMUNITY DEVELOPMENT	1	1	1	1	1	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	0	0	1	1
COMMUNITY DEVELOPMENT ANALYST	1	1	1	1	1	1	1	1	1	0	0
PLANNING AND DEVELOPMENT ADMINSTRATOR	0	0	0	0	0	0	0	0	0	1	1
BUILDING INSPECTOR/REVIEWER	1	1	1	1	1	1	1	1	1	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	1	1	0
ADMINISTRATIVE ASSISTANT	0	0	0	0	0	0	0	0	0	0	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	23	23	20	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	1	1	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>100</b>	<b>99</b>	<b>100</b>	<b>97</b>	<b>98</b>	<b>98</b>	<b>96</b>	<b>94</b>	<b>94</b>	<b>94</b>	<b>94</b>



# FISCAL YEAR 2015

## MAJOR FINANCIAL POLICIES

### **Fund Balance Policy**

It is the policy of the Village to maintain an undesignated unreserved fund balance in the General Fund of 10% of current operating expenditures, excluding capital, but no lower than \$1,400,000. The minimum targets for the Water Fund and Garbage Fund is also 10% of current 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 an unrestricted net asset balance in the Water Fund of 10% of operating expenditures 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 Consideration\_– NONE PROPOSED

- During Fiscal Year 2013, the General Fund minimum balance was increased from \$1,000,000 to \$1,400,000.

### **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 Considerations – NONE PROPOSED

### **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 Considerations – NONE PROPOSED

## MAJOR FINANCIAL POLICIES

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### **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 Considerations

- Conduct annual review

### **Debt Policy – Use of Limited Tax Authority**

The Village is able to issue non-referendum bonds subject to the following constraints:

1. Amount cannot exceed ½ of 1.0% of its equalized assessed valuation (EAV); and
2. The total annual payment extension is no more than \$538,837 for 2012 levy (last year the annual maximum was \$523,046).

It is the policy of the Village to maintain this authority as a capital reserve in order to provide resources in the event of an unanticipated financial need.

#### Policy Considerations – NONE PROPOSED

### **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 Considerations

- Conduct annual review.

### **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 Considerations

- Conduct review of Golf Club Management Fee.
- Review Garbage Fund and Water Fund Management Fee



## MAJOR FINANCIAL POLICIES

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### **Funding Pension Obligations**

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.

Policy Considerations – NONE PROPOSED

### **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 \$100,000. The Village will allocate between \$70,000 and \$90,000 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 Considerations – NONE PROPOSED

### **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 with the \$250,000 level being evaluated at the November Village Board meeting. Each year this deductible level will be re-evaluated. Following Board discussion, the Village retained the \$100,000 for 2013.

Policy Consideration – NONE PROPOSED

### **IRMA Excess Surplus (NEW)**

Each year IRMA evaluates resources on hand for operations and services. In years were 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. Last year, the Village left the reserve at IRMA where the prior practice had been to apply any reserve to annual contributions. 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 Consideration – NONE PROPOSED

## MAJOR FINANCIAL POLICIES

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### **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.

Policy Consideration – NONE PROPOSED

### **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 Consideration - NONE PROPOSED

### **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

### **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

### **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 Consideration - NONE PROPOSED

## **Basis of Presentation – Fund Accounting**

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The accounts of the Village are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into six generic fund types and three broad fund categories as follows:

### **1. Governmental Fund Types**

Governmental funds are those through which most governmental functions of the Village are financed. The Village's expendable financial resources (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Village's Governmental Fund Types:

**General Fund** – The General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. Although treated as separate funds for budget reporting, the Foreign Fire Insurance are treated as part of the General Fund for the purposes of financial reporting (CAFR).

**Special Revenue Funds** – Special Revenue Funds are used to account for the proceeds of special revenue sources that are legally restricted to expenditures for specified purposes. The Village maintains one major special revenue fund, the Garbage Fund, and two non-major funds, the Motor Fuel Tax Fund and the Enhanced 911 Fund. The Garbage Fund is used to account for revenues derived from a separate property tax levy and user fees used to finance garbage collection and disposal within the Village.

**Debt Service Funds** – Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Village Debt Service Funds provides principal and interest payments on the 2005 Limited Tax G.O. Bonds and 2009 G.O. Bonds.

**Capital Projects Funds** – Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Capital Projects Fund, a major fund, is used to account for the 2009 General Obligation bond proceeds used for the construction of various streets, sewer, building improvements, and for the purchase of a replacement fire engine.

### **2. Proprietary Fund Type**

**Enterprise Funds** – Enterprise Funds are used to account for operations that (a) are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (including depreciation) of providing

goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Village Water Fund and Glencoe Golf Club Fund are Enterprise Funds. Glencoe Golf Club budget is approved and reported separately from the Village.

### 3. **Fiduciary Fund Type**

Fiduciary funds are used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

**Trust and Agency Funds** – Trust and Agency Funds include Pension Trust Funds. Operations of the Pension Trust Funds are accounted for and reported in the same manner as proprietary funds. The Village Police Pension Fund and the Firemen’s Pension Fund are Trust Funds. The Village includes in its CAFR the activities of the Trust and Agency Funds.

## *Budgetary Data*

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The operating budget includes proposed expenditures and the means of financing them. The Village Board can amend the operating budget as long as the amended budget remains within the legal expenditures ceiling set forth by the appropriation ordinance. The preparation of the budget follows the following schedule:

- (1) The Village Board updates the Long Range Financial Plan and Long Range Capital Improvement Plan;
- (2) All Departmental budget requests are submitted to Village Manager for review;
- (3) Manager review and completes proposed budget with Department Heads;
- (4) Budget delivered to Village President and Board of Trustees for review;
- (5) Public hearing is conducted to obtain taxpayer comments; and
- (6) Prior to April 15 the budget is legally enacted, and prior to May 15 the appropriation ordinance is legally enacted.

The budget is prepared on a basis consistent with general accepted accounting principles (GAAP). Budget appropriations lapse at year-end. The Village encumbers funds during the fiscal year, but does not carry encumbrances to the next fiscal year. Encumbrances outstanding at the end of the fiscal year are typically closed and subject to budget approval. On a limited basis, items previously approved by the Village Board or as part of an approved contract that have not been paid by the end of the year are expensed as payable, rather than booked as an encumbrance.



# STRATEGIC PLAN

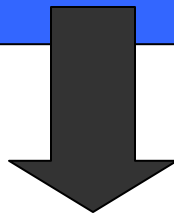
**Note:**

The Village Board held a Strategic Planning Workshop with Executive Staff in spring 2014. At this time, the Village's strategic goals and priorities are under evaluation and will be integrated into the budget document once they are finalized.

## **Village of Glencoe Mission Statement**

- To continue a commitment to preserving and enhancing this desirable and attractive residential community;
- To emphasize the small-town character of Glencoe as a safe, uncrowded, and pleasant village that is part of the Chicago metropolitan area;
- To take advantage of technological and other relevant changes while always preserving the essential character of the Village;
- To continue to encourage the religious, racial and ethnic diversity of the Village

The above characteristics are and should continue to be reflected in the Village's neighborhoods, its downtown, and its location amid Lake Michigan, the Skokie Lagoons and Cook County Forest Preserves. Essential elements of Glencoe worthy of preservation are its outstanding educational, recreational, transportation and community services, which should continue to be provided and improved in an efficient manner.



## **Village Goals**

- Provide the highest quality of resident services
- Strengthen community involvement
- Continue to replace and repair the infrastructure of the Village
- Develop innovative solutions
- Utilize new technological solutions
- Maintain AAA Rating
- Maintain tax base and revenues
- Preserve the environment
- Recruit and retain a knowledgeable and diverse workforce

**VILLAGE GOAL: PROVIDE THE HIGHEST QUALITY OF RESIDENT SERVICES**

**OBJECTIVES**

- Maintain strong and open communications with the community. (Village Manager's Office)
- Plan and fund special activities and programs with the assistance of the Chamber of Commerce. (Village Manager's Office)
- Maintain the Village Infrastructure by providing a safe and healthy environment. (Public Works)
- Provide reliable and safe sewer systems. (Public Works)
- Maintain healthy public forestry management. (Public Works)
- Provide a safe and orderly street system and maintain Metra train station. (Public Works)
- Provide clients (residents, architects, contractors, realtors and others) with accurate and precise zoning and building information in a timely manner. (Public Works)
- Provide for the maintenance, repair and cleaning of the Village's streets, curbs, sidewalks, and bridges. (Public Works)
- Provide for the repair and maintenance of the streetlights maintained by the Village. (Public Works)
- Provide the highest levels of fire prevention and suppression capabilities and emergency medical services to protect the lives and property of the community. (Public Safety)
- Continued education of the public. (Public Safety)
- Maintain a high number of trained qualified officers as paramedics, despite resignations or retirements. (Public Safety)
- Continue to provide annual special programs including spring clean-up and fall curbside leaf collection. (Public Works)
- Maintain Village Infrastructure. (Public Works)

**VILLAGE GOAL: STRENGTHEN COMMUNITY INVOLVEMENT**

**OBJECTIVES**

- Maintain strong and open communications with the community. (Village Manager's Office)
- Promote diversity and community. (Village Manager's Office)
- Continue to provide financial assistance to various community service groups. (Village Manager's Office)
- Plan and fund special activities and programs with the assistance of the Chamber of Commerce. (Village Manager's Office)
- Provide areas that can be used for additional meetings for various community organizations, commissions, and boards. (Public Works)

**VILLAGE GOAL: CONTINUE TO REPLACE AND REPAIR THE INFRASTRUCTURE OF THE VILLAGE**

**OBJECTIVES**

- Maintain the Village infrastructure by providing a safe and healthy environment. (Public Works)
- Provide a reliable and safe sewer system. (Public Works)
- Provide a safe and orderly street system and maintain Metra train station. (Public Works)
- Provide for the maintenance, repair, and cleaning of the Village's streets, curbs, sidewalks, and bridges. (Public Works)
- Provide for the repair and maintenance of streetlights maintained by the Village. (Public Works)

**VILLAGE GOAL: DEVELOP INNOVATIVE SOLUTIONS**

**OBJECTIVES**

- Provide efficient and effective communication to residents via internet services provided as the Village Website. (Finance)

**VILLAGE GOAL: UTILIZE NEW TECHNOLOGICAL SOLUTIONS**

**OBJECTIVES**

- Maintain Financial Systems in the most efficient and effective method possible. (Finance)
- Provide reliable network services, including file sharing, email and internet. (Finance)
- Maintain computer work stations in proper operating order with current software and updated operating systems. (Finance)
- Automate to the greatest extent possible updates to the website. (Finance)
- Use technology to provide efficiency and to decrease the time that it takes to complete a task. (Public Works)
- Research and develop new technologies. (Finance)
- Increase opportunities for payments online. (Finance)



**VILLAGE GOAL: MAINTAIN AAA RATING**

**OBJECTIVES**

- Audit timesheets for accurate record keeping. (Finance)
- Legal review of payroll practices. (Finance)
- Prepare annual budget in a timely and accurate fashion. (Finance)
- Prepare long range financial plan in a timely manner. (Finance)
- Maintain awards and certifications for financial reporting and budgeting. (Finance)
- Prepare annual audit. (Finance)
- Prepare other required annual reports. (Finance)
- Prepare Quarterly Reports. (Finance)
- Prepare Monthly Reports. (Finance)
- Post Cash Receipts in an accurate and efficient fashion. (Finance)
- Minimize cash handling. (Finance)
- Maintain accurate records of deposits. (Finance)
- Invest available resources. (Finance)
- Develop investment targets. (Finance)
- Review investment policy. (Finance)
- Develop strategy for investing bond process. (Finance)
- Maintain timely and accurate bank reconciliations. (Finance)
- Minimize manual journal entries. (Finance)
- Maintain receivables reconciliation. (Finance)
- Simplify and/or payroll journal entries. (Finance)
- Check Ledger Balances. (Finance)
- Develop internal audit plan. (Finance)
- Maintain Finance Department procedure manual. (Finance)
- Review trial balances and general ledger transaction. (Finance)
- Maintain fixed asset records. (Finance)
- Develop efficient methods for preparing golf club journal entries. (Finance)
- Prepare in advance for auditors. (Finance)
- Reconcile purchasing ledger to general ledger on a regular basis. (Finance)

**VILLAGE GOAL: MAINTAIN AAA RATING (CONT.)**

**OBJECTIVES**

- Review accounts payable controls. (Finance)
- Review monthly payments for accuracy. (Finance)
- Review compliance with required tax reporting. (Finance)
- Purchase order processing and accounts payable processing segregated. (Finance)

**VILLAGE GOAL: MAINTAIN TAX BASE AND REVENUES**

**OBJECTIVES**

- Collect data regarding performance measures. (Finance)
- Invest available resources in a prudent and effective manner. (Finance)
- Develop investment targets. (Finance)
- Review investment policy. (Finance)
- Develop strategy for investing bond proceeds. (Finance)

**VILLAGE GOAL: PRESERVE THE ENVIRONMENT**

**OBJECTIVES**

- Maintain the Village infrastructure by providing a safe and healthy environment. (Public Works)
- Maintain a healthy public forestry management program. (Public Works)

**VILLAGE GOAL: RECRUIT AND RETAIN A KNOWLEDGEABLE AND DIVERSE WORKFORCE**

**OBJECTIVES**

- Maintain a high number of trained qualified officers as paramedics, despite resignations or retirements. (Public Safety)

## Village Manager's Office

### Mission:

The mission of this department is to administer and execute policies established by the Village Board in an effective and efficient manner, and provide an effective personnel management, recruitment and risk management program.

Long Term Goals	Current Strategy
Maintain strong and open communications with the community.	Use of the Village newsletter and website to keep residents informed about current events and services.
Promote diversity and community	<p>The Human Relations Forum continually promotes diversity and community.</p> <p>The Human Relations Forum, working in conjunction with the local schools, provides the artwork for the Village vehicle sticker.</p>
Plan and fund special activities and programs with the assistance of the Chamber of Commerce.	The Village working with Chamber representatives assists with Farmers Market, the Annual Sidewalk Sale and Movies on the Green.
Continue to provide financial assistance to various community service groups.	The Village provides community grant funding to groups on an annual basis (interested applicants submit a request for these funds annually).
Performance Measures	Collection of data to be analyzed in the future to assist in the evaluation of services.

**Finance Department**  
**Administration Division**

**Mission:**

The mission of the administration division of the Finance Department is to effectively provide efficient and timely financial, customer and personnel support and accounting services for payroll, disbursements, revenue, receipts, benefits administration, processing of water-sewer-rubbish and recycling bills and day-to-day support to other departments.

**Mission Element:    Payroll Services**

<b>Long Term Goals</b>	<b>Current Strategies</b>
Provide services in a cost-effective and efficient manner	Utilize talents of existing staff to process all payroll from time information to tax reporting.  Encourage participation in direct-deposit to avoid supply costs.  Review and recommend pre-tax benefits which also save the Village on its share of required taxes.
Audit timesheets for accurate record keeping	Each pay period there is an internal review time sheets for accuracy and appropriateness.
Use controls to avoid abuse of payroll	Require all adjustments to pay to be signed by the Village Manager prior to being effective.  Require all new employees to come to Village Hall in person to complete required paperwork.  Require all timesheets to be signed by employee and supervisor.  Where time clocks are not available, employees sign in and sign out.
Protect privileged information	Do not release personnel information without permission of the employee
Provide payroll in an accurate fashion	Review pre-calculations prior to preparing payroll. All payroll journals and transfers reviewed, and approved by the department head.
Provide staff redundancy	With a small staff, the Director of Finance is the backup for the Payroll Benefits Coordinator.
Legal review of payroll practices	At least every 5 years the labor attorney should review payroll practices to be sure that they are still current and appropriate.
Limit discretion of Finance staff regarding certain payroll requests	Given increasingly complex sets of issues related to employee payroll, requests for consideration outside the strict interpretation of the policy will be referred to the Manager's Office for consideration. Only exceptions approved by the Village Manager or designee will be honored. Finance department will render an opinion to the Manager's Office upon request.

**Issues to consider**

- Consider upgrading timekeeping systems to be automated. At present only automated time keeping is in Public Works. Automated reports are printed and hand entered into the Finance Department systems.
- Consider implementing systems that allow employees to access via a password their own data (both locally and via internet) and create batches to update information. Batches reviewed and posted to payroll system if approved by Payroll Benefit Coordinator.
- Consider mandating direct deposit for all new hires.
- Consider use a payroll cards as an alternative to paychecks.

## **Mission Element: Financial Reporting**

<b>Long Term Goals</b>	<b>Current Strategies</b>
Prepare annual budget in a timely and accurate fashion	<p>Establish an updated calendar annually for completing the annual budget</p> <p>Review policies with the Village Board and Finance Committee</p> <p>Increase access to financial records by department heads to increase effectiveness and efficiency of budget process</p> <p>Prepare budget document</p> <p>Prepare budget related ordinances including the appropriation ordinance and any fee related ordinances.</p>
Prepare long range financial plan in a timely and efficient manner	<p>Prepare an updated calendar annually for completion of long range financial plan</p> <p>Meet with Village Board and Finance Committee to review policies related to the plan.</p> <p>Prepare all drafts and final documents for Board review.</p>
Maintain awards and certifications for financial reporting and budgeting	<p>Continue participation in the Government Finance Officer's Association (GFOA) Certificate in Excellence in Financial Reporting (current recipient.)</p> <p>Continue participation in the Government Finance Officer's Association (GFOA) Distinguished Budget Award Program.</p> <p>Continue participation in the Government Finance Officer's Association (GFOA) Popular Annual Financial Report program.</p>
Prepare annual audit	<p>Work with retained auditors to provide financial records required.</p> <p>Prepare the MD&amp;A and Statistical Sections (unaudited).</p>
Prepare other required annual reports	<p>These reports included annual reports for the Police and Fire Pension Funds for the Department of Financial and Professional Regulation, Annual Comptrollers Report, Annual Treasurers Report, Annual Estimate of Revenue Report and the Annual Unclaimed Property Report.</p> <p>Also prepare tax levy ordinance, tax abatement ordinance, appropriation ordinance and surplus property ordinance</p>
Prepare Quarterly Reports	Prepare consolidated statements of revenue and expense for Village Board review.
Prepare Monthly Reports	Prepare monthly reports for the Village Board including summaries of revenue and expense, cash balances, disbursements, and operating statements as desired.
Increase efficient utilization of computerized financial resources to outside departments	Increase access and utilization of Innoprise software.

### Issues to consider

- Review budget process to establish meaningful opportunities for resident participation.
- Review timing of long range financial plan and budget.
- Review extent to which finance staff assistance will be needed in preparing the golf club financial reports.

**Mission Element: Cash Management**

<b>Long Term Goal</b>	<b>Current Strategy</b>
Post cash receipts in an accurate and efficient fashion.	<p>Various staff receives and processes cash receipts (check, cash, credit card) from sources including in person, mail and online transactions.</p> <p>The Billing Services Coordinator receives all payments and receipts for processing and review.</p> <p>The Accountant reviews batches and paperwork prepared by Billing Services Coordinator and posts activity to general ledger as appropriate.</p> <p>Any and all adjustments to cash activity require approval of Finance Director.</p>
Minimize cash handling	<p>Minimal amount of petty cash is allocated for use.</p> <p>Departments use purchasing cards which require receipts with statements presented to Finance for payment.</p> <p>Purchasing cards have purchase limitations similar to petty cash.</p> <p>Invoices for services such as licenses, alarm permits and miscellaneous reimbursements are prepared by Finance and cash is received by Finance.</p>
Increase opportunities for payments online	Use of Illinois EPay encouraged by the elimination of the service charge.
Maintain accurate records of deposits	Deposit transactions logged by the Public Works Department are reconciled to the General Ledger.

Issues to consider

- Consider audit of building permit activity.
- Consider use of 'mystery customer' posting cash payment in person, mail, or other method and track through receipts process.
- Increase opportunities to post lock box receipts from electronic file versus manual entry of receipts.

### **Mission Element: Investments**

<b>Long Term Goals</b>	<b>Current Strategy</b>
Invest available resources and a prudent and effective manner.	Available cash now invested at North Shore Community Bank. Considering Max Safe account at North Shore Community Bank to boost earnings on idle cash.  Village participates in a pool called IMET and has nearly \$1.5 Million in assets.  Village transfers sales tax, income tax and other revenues deposited directly to Illinois Funds to maximize interest earnings opportunities at North Shore Community Bank or IMET.
Develop investment targets	Work with the Finance Committee to develop thresholds for different types of investments (i.e. cash, cd's, treasuries, etc.)  Once targets are established, develop plan for rebalancing.
Review investment policy	Review investment policy once every four years unless otherwise needed.
Develop strategy for investing bond proceeds	As bond proceeds are received work with Public Works Department on spend down schedule to allow maximum investment results.

#### Issues to Consider

- Review of merchant banking services.

### **Mission Element: Accounting Services**

<b>Long Term Goal</b>	<b>Current Strategies</b>
Maintain timely and accurate bank reconciliations	Prepare bank reconciliations of all bank accounts with 30 days of the end of the month.
Minimize manual journal entries	Develop use of existing automated resources to minimize the use of manual journal entries
Maintain receivables reconciliation	At least at the end of each fiscal year reconcile receivables from subsidiary ledgers to general ledger (i.e. utility billing to general ledger).
Simplify and/or payroll journal entries	Review use of automated fringe accounting versus manual entry of employer share of employee benefits.
Check Ledger Balances	Should be completed on a daily basis
Develop internal audit plan	Work during the fiscal year to develop a strategy for internal auditing polices, practices and procedures that have a financial impact  Review existing controls in the finance department and outside the department.
Maintain Finance Department procedure manual	Develop a schedule for reviewing existing manual during the fiscal year.  Review and refine to improve procedures on an ongoing basis.  Develop templates for activities that require journal entries and wire transfers.
Review trial balances and general ledger transaction audit trails	Print and review trial balances and audit trails on a regular basis.
Maintain fixed asset records	Use existing software to maintain records.  Evaluate conducting an appraisal of Golf Club and

	Water Fund fixed assets.
Develop efficient methods for preparing golf club journal entries	Work with new manager to develop process that will allow timely, efficient and accurate reporting of golf financial activity using automated resources and templates for manual journal entries.
Prepare in advance for auditors	Review preliminary work papers in January and work to make sure that all relevant supporting schedules and adjusting entries are prepared prior to the arrival of the auditors.
Work with Library to continue to enhance their accounting and record keeping system with the Village	Assisting library to transition accounting and financial record keeping to the Village's Financial Software System.

Issues to Consider

- Consider consistent and sustained development of computerized resources without full time staff to do so.
- With use of purchasing cards, consider elimination of petty cash.
- Consider use of purchasing cards with restrictions to certain SIC codes.

**Mission Element: Purchasing & Accounts Payable**

<b>Long Term Goals</b>	<b>Current Strategy</b>
Purchase orders expanded to all major purchases not just equipment	Expand to service contracts, and other contracts.  Expand function to purchase of utilities, services, consulting, etc.  Encourage use of purchase orders at levels below required.
Increase effectiveness of purchasing program in other departments	Review security resources and other elements to make sure individual departments can utilize the purchasing program.
Review use of the requisition program	Review internally and review with staff outside department should requisition appear to be a viable option. Requisition program might be good for purchases at smaller levels.
Reconcile purchasing ledger to general ledger on a regular basis	Make sure that purchases made using the purchasing program are not process as a non-purchase order payment in accounts payable.
Review accounts payable controls	On an as needed basis, at least annually review accounts payable controls.
Review monthly payables for accuracy	Monthly check edits are reviewed by department heads for accuracy.
Review compliance with required tax reporting	Process for contacting new vendors for tax information is continual. Review of completeness is done prior to issuing 1099's
Purchase order processing and accounts payable processing segregated	Different individuals prepare purchase orders and accounts payable.

Issues to Consider

- Implementation of ACH payment for vendors.
- Consider requiring requisitions and purchase orders for all purchases.
- Provide greater assistance to departments to establish accounts to avoid cash purchases.



### **Mission Element: Utility Billing**

<b>Long Term Goal</b>	<b>Current Strategies</b>
Coordinate efforts with Public Works to make sure that service data is shared back and forth between departments	Implementing use of electronic service order program. Presently used by the water division for final billing reads. Will be implemented for service starts and stops on garbage collection and issuance of additional bins.
Increase efficiency of customer contact	Work with Public Works to minimize transfer of caller to set up service using work orders.
Provide valuable data concerning utilization of services	Use of data in the utility billing program mapped to GIS resources to provide printed and map form data for use by other departments.
Provide redundancy of service	In the absence of the Finance Billing Services Coordinator the Assistant to the Finance Director provides assistance.
Provide timely processing of utility billing	Annually a schedule is developed identifying steps in each billing cycle.
Timely transfer of balances to new customer from closed customer account	Customer records are reviewed on a periodic basis and balances transferred to new customers where old customers have not presented payment of final bill to Village.

Issues to Consider

- Continue moving towards implementation of Innoprise Citizen Access.

### **Mission Element: Benefits Administration**

<b>Long Term Goals</b>	<b>Current Strategies</b>
Provide assistance to the Village Manager's Offices as benefits are reviewed.	The Finance Department will provide assistance to the Manager's Office to review and evaluate benefits as requested.  Provide Manager's Office with employee census data subject to privacy restrictions.
Increase efficiency of employee understanding of benefits offered	Report to the Manager's Office instances where employees do not seem to understand benefits being offered and suggest possible methods for improving employee understanding.
Limit discretion of Finance staff regarding certain benefit requests	Given increasingly complex sets of issues related to employee benefits, requests for consideration outside the strict interpretation of the policy will be referred to the Manager's Office for consideration. Only exceptions approved by the Village Manager or designee will be honored. Finance department will render an opinion to the Manager's Office upon request.

Issues to Consider

- Imports of new Federal Health Insurance Legislation.

**Mission Element: Accounts Receivable (excluding Utility Billing)**

<b>Long Term Goal</b>	<b>Current Strategy</b>
Increase utilization of centralized accounts receivable through the Finance Department	Communicate with departments to make sure that any billable services are prepared by the Finance department in order to track status of receivables.
Increase efficiency of payment	At present Village utilizes a collection service under limited circumstances to ensure payment. Village staff intends to review this policy for the potential of further refinement.
Centralization of customer receivables	The Village operates several programs, including: utility billing, accounts receivable, alarm billing, vehicle licenses, animal licenses, and soon citations. Systems are progressing towards centralization of customer activity for future access by residents online and for centralized statement processing.  Increasing use of computer functionality to notify cashier of payments due at time payment for other services are presented (i.e. customer comes in for building permit and has an outstanding utility bill).
Increasing percentage of payment by customers with final or closed accounts	The Village continues to send statements to forwarding addresses. Collection services have been used on a limited basis. Again, this practice is going to be reviewed for further refinement.
Increase efficiency of damage to Village property claims	Coordinated with Public Works, and Public Safety Department. Issuance of citation and court date are powerful incentives to pay.

Issues to Consider

- Continue to refine accounts receivable processes to maximize payment due to the Village.

**Mission Element: Support of Financial Systems**

<b>Long Term Goal</b>	<b>Current Strategies</b>
Maintain Financial Systems in the most efficient and effective method possible	The software provider maintains the software portion of the system. The Village Information Technology Coordinator maintains the hardware.
Develop enhanced access to data	This is done on an as needed basis as time allows and is typically done by Finance Staff.
Improve planning and analysis of systems	Provide assistance to Information Technology Coordinator.

Issues to Consider

- Given increasing number of applications used and complexity of interaction with different programs, Village staff will evaluate nature of services provided in order to determine if it is still the most efficient and effective way to go.

**Mission Element: Internal Audit of Financial Operations**

<b>Long Term Goal</b>	<b>Current Strategies</b>
To develop and maintain a schedule of areas of operation appropriate for internal audit	In the process of developing such a list.
To assist and educate departments about the potential for fraud	Working with the Village Auditor to provide such educational assistance.
To assist departments with development and maintenance of documented internal controls	As part of the development process, we will assist departments to develop internal control documentation.
To reduce cost by improving efficiency of processes.	Evaluating internal controls will lead to opportunities to increase operational efficiency
To reduce cost of professional audit services by conducting internal audits in-house rather than having auditors providing service	From the schedule produced, activities will be performed internally.
Have results of internal audits tested.	The internal audits will be tested by the Village Auditor.

Issues to Consider

- Developing a list will be accomplished in consultation with the Village Auditor.
- The list will include issues such as payroll timekeeping, inventory controls, cash handling, golf club operations.
- To the extent that the auditors will perform additional testing within the cost structure of the annual audit, those opportunities will be maximized.

**Finance Department**  
Support Services Division

**Mission:**

The mission of the support services division of the Finance Department is to provide support to other departments including centralized support for information technology issues and the centralized purchase of in common office supplies, equipment and services.

**Mission Element: Network Support**

<b>Long Term Goals</b>	<b>Current Strategies</b>
Provide reliable network services, including file sharing, email and internet.	Use of contract services to support network supplemented by Village Staff.
Maintain computer work stations in proper operating order with current software and updated operating systems	Support staff provides departments with list of computers to be included in budget for replacement.  Windows updates set to occur automatically.  Support staff informs department heads of any issues with computer use policy.
Research and develop new technologies	Information technology coordinator working with Assistant Village Manager on research and development.

**Mission Element: Internet Services**

<b>Long Term Goal</b>	<b>Current Strategies</b>
Provide efficient and effective communication to residents via internet services provided as the Village's Website	Staff from the Village Manager's Offices coordinates efforts with vendors to ensure all elements of the website and providing maximum results to residents.
Automate to the greatest extent possible updates to the website.	Certain aspects are automated but others require programming.

**Mission Element: Replacement of Computers**

<b>Long Term Goal</b>	<b>Current Strategies</b>
Provide for replacement of all non-public safety computers.	Provides for emergency replacement of computers not anticipated in the departmental budgets.
Assist the Department of Public Safety with computer purchases as desired.	Place orders for Public Safety as requested.
Centralize replacement schedule	Support staff provides departments with recommended computer replacements.
Recycle older machines to other appropriate uses in the Village to maximize use.	Older machines with sufficient resources are recycled as work stations or cash registers rather than buying new lower end workstations or cash registers. Older machines are recycled to the Golf Club. Where recycled machines do not have sufficient resources they are disposed of via electronics recycling after the hard drive has been destroyed.

Issues to Consider

- Greatest value of centralizing acquisition and recycling of work stations is the ability to make sure that the preferred standard of machine is used. This is a great aid to efficient maintenance and service of machines.

**Mission Element: Centralized purchasing of common goods and services**

<b>Long Term Goal</b>	<b>Current Strategies</b>
Purchase items jointly to maximize volume purchasing opportunities	Purchase of copier paper and certain office supplies are centralized as desired by individual departments.
Reduce time spent by individual departments pricing and purchasing similar items	Purchase of copier paper and certain office supplies are centralized as desired by individual departments.

Issues to Consider

- Sufficiency of existing staff to centralize purchasing to a greater extent.
- Developing greater centralized budgeting of office supplies.

**Finance Department**  
Risk Management Division

**Mission:**

The risk management division of the Finance Department to provide accounting for the majority of the Intergovernmental Risk Management Agency (IRMA) contribution, and further fund deductibles related to actual claims and also pay premium for Village of Glencoe unemployment insurance.

<b><u>Long Term Goals</u></b>	<b><u>Current Strategy</u></b>
Provide for majority of IRMA contribution as determined appropriate	The majority of the contribution is allocated. Deductibles are allocated to the division where accidents occur.
Provide for unemployment expenses	All unemployment insurance costs, excluding the Golf Club are provided in this division.

**Issues to Consider**

- Allocation of all deductibles from this division to operating divisions more closely associated with the claims experience.
- Allocated cost of unemployment insurance to share with the Garbage Fund and the Water Fund.

# PUBLIC WORKS DEPARTMENT

## Administration Division

### Mission:

The mission of the Public Works Administration Division is to oversee, coordinate, and provide administrative support for all Public Works operations. The goal of the Division is to promote a safe and healthy environment for the residents of Glencoe by maintaining the Village's infrastructure through sound planning, design, and construction of capital improvements.

<b>Long Term Goals</b>	<b>Current Strategy</b>
Maintain the Village infrastructure by providing a safe and healthy environment	<ul style="list-style-type: none"><li>• Preparation of preliminary engineering studies and surveys;</li><li>• Preparation of capital improvement plans, specifications and cost estimates;</li><li>• Provide supervision and inspection of public improvement construction;</li><li>• Provide review of utility permits, subdivision plats and other land development proposals;</li></ul>
Performance Measures	Continued collection of data to be analyzed in the future and refinement of performance measures.

**PUBLIC WORKS DEPARTMENT**

**Sewer Division**

**Mission:**

The mission of the Division is to maintain a reliable and safe sewer system for the Village.

<u><b>Long Term Goals</b></u>	<u><b>Current Strategy</b></u>
Provide a reliable and safe sewer systems.	This division provides a program of regular inspection, cleaning, repair, and maintenance of the Village's 2100 sanitary and storm sewer manholes, 109.7 miles of sanitary and storm sewer lines and 8 sanitary sewer lift stations.
Performance Measures	Collection of data to be analyzed in the future



# PUBLIC WORKS DEPARTMENT

## Forestry Division

### Mission:

The goal of the Forestry Division is to maintain and enhance the Village's green space and forest canopy through professional forestry practices, public participation programs and education.

<u>Long Term Goals</u>	<u>Current Strategy</u>
Maintain a healthy public forestry management program.	<ul style="list-style-type: none"> <li>• Provide regular maintenance trimming and pruning of the Village's parkway trees;</li> <li>• Maintain an ongoing parkway tree planting cost-sharing program;</li> <li>• Remove dead or dying trees in a timely manner;</li> <li>• Examine trees for Dutch Elm disease and Emerald Ash Borer;</li> <li>• Enforce the removal of infected trees;</li> <li>• Provide information to residents on the care of both public and private trees.</li> <li>• Provide for removal of tree stumps in a timely manner;</li> <li>• Upgrades public property with landscaping enhancements, and</li> <li>• Performs emergency removal of broken limbs and trees following a storm.</li> </ul>
Performance Measures	Continued collection of data to be analyzed in the future and refinement of performance measures.

## PUBLIC WORKS DEPARTMENT

### Municipal Buildings Division

#### Mission:

The mission of the Municipal Buildings Division of the Public Works Department is to provide for effective and timely maintenance and improvements to the Village Hall, Village Hall grounds, Temple Court Parking lot and Green Bay Road bus shelters.

<b>Long Term Goals</b>	<b>Current Strategy</b>
Maintain an attractive, comfortable and safe environment for residents and employees utilizing these facilities.	Provide regular maintenance to all municipal buildings.
Provide areas that can be used for additional meetings for various community organizations, commissions and boards.	The 2007 Village Hall renovation reorganized space and allows for additional conference rooms.  The 2007 Village Hall renovation provided a more secure building after hours due to entrance upgrades and the reconfiguration of the communications room.
Performance Measures	Continued collection of data to be analyzed in the future and refinement of performance measures.

# PUBLIC WORKS DEPARTMENT

## Parking and Traffic Control Division

### Mission:

The goal of the division is to provide a safe and orderly flow of vehicular traffic throughout the Village.

<b><u>Long Term Goals</u></b>	<b><u>Current Strategy</u></b>
Provide a safe and orderly street system and maintain Metra train station.	Provide maintenance and installation of traffic signals, traffic control signs and street name signs, and maintain and repair the train station parking areas.
Performance Measures	Continued collection of data to be analyzed in the future and refinement of performance measures.

**PUBLIC WORKS DEPARTMENT**

**Community Development Division**

**Mission:**

The goal of the Community Development Division is to, within its power, ensure that all building construction complies with all applicable code and permit requirements.

<b>Long Term Goals</b>	<b>Current Strategy</b>
Provide clients (residents, architects, contractors, realtors, and others) with accurate and precise zoning and building information in a timely manner	<p>Provides technical review and response to questions pertaining to building, electrical, plumbing, mechanical, fence and sign codes;</p> <p>Provides an in-house plan review process for all building permits, and overall zoning and sign code information and enforcement.</p>
Maintain the appearance of the Village	<p>Provides technical review and response to questions pertaining to building, electrical, plumbing, mechanical, fence and sign code matters;</p> <p>Provides an in-house plan review process for all building permits, zoning and sign code enforcement.</p>
Performance Measures	Continued collection of data to be analyzed in the future and refinement of performance measures.

## PUBLIC WORKS DEPARTMENT

### Municipal Garage Division

#### Mission:

The goal of the division is to maintain a safe and functional Public Works service building and reliable and efficient vehicle fleet maintenance.

Long Term Goals	Current Strategy
Provide proper and timely maintenance of all Village vehicles and equipment and to provide routine maintenance to the service building.	Service Village vehicles and equipment on a routine basis.  Maintain service building with a proactive approach instead of reactive approach.
Performance Measures	Collection of data to be analyzed in the future

### Streets Division

#### Mission:

It is the goal of the Streets Division to maintain the street, sidewalks, bridges and public right-of-ways in a safe, high quality condition for pedestrian and vehicular use.

Long Term Goals	Current Strategy
Provide for the maintenance, repair and cleaning of the Village's streets, curbs, sidewalks and bridges.	Provides the removal of snow and ice control, mowing grass in public areas, maintenance of the bike trails, and business district improvement projects.  Maintain street pavement through regular patching, crack sealing and curb replacement.  Maintain public sidewalk system with annual replacement program.
Performance Measures	Continued collection of data to be analyzed in the future and refinement of performance measures.

# PUBLIC WORKS DEPARTMENT

## Street Lighting Division

### Mission:

The goal of the Street Lighting Division is to provide adequate maintenance of the Village's street lighting system for the safety and security of all residents.

<b>Long Term Goals</b>	<b>Current Strategy</b>
Provide for the repair and maintenance of the streetlights maintained by the Village	Allocate staff as needed to maintain a proactive approach to repair and maintenance of the existing street lighting system.
Performance Measures	Continued collection of data to be analyzed in the future and refinement of performance measures.

## Public Safety

### Mission:

Our "Mission Statement", was reviewed for value and meaning during the last Diversity Training Program. During this training Department members looked to expand our ability to effectively engage peers, managers and customers. We also looked to increase our awareness that we have choices, and what we choose will have an impact on the organization.

*To provide the highest level  
of public safety services  
to everyone,  
in cooperation with  
the community in  
a partnership of equality  
and integrity, in a spirit  
of unity and mutual trust*

Long Term Goals	Current Strategy
Protect the constitutional rights of each citizen	By enforcing Federal, State and local laws as required by our jurisdictional restrictions.
Provide the highest levels of fire prevention, fire suppression, and emergency medical services to protect lives and property in the community	<p>The Department will endeavor to provide Public Safety employees with appropriate levels of training in accordance with professional standards.</p> <p>Continue to provide highly-trained and certified Paramedics and Emergency Medical Technicians.</p> <p>Provide necessary assistance and back up fire coverage to the community through the use of trained and certified paid-on-call firefighters.</p>
The Department continues to meet the standards of Law Enforcement and Fire Service Accreditation.	The Department was reassessed for Law Enforcement re-accreditation in January 2012. The Department received Fire Service re-accreditation in August 2009.
Refine shared resources and fire responses with neighboring fire departments through the Mutual Aid Box Alarm System (MABAS)	Continue participation in MABAS

## Public Safety (cont'd)

Long Term Goals	Current Strategy
Continued education of the public	The Public Education Section continues to provide: CPR training, Fire and Crime Prevention talks, Infant Car Seat inspections and installations, BASSETT Alcohol Training, Tobacco Awareness classes, "Officer Friendly" school visits, and additional public information seminars as requested.
Maintain a sufficient number of licensed Paramedics and Emergency Medical Technicians.	<p>The Department currently has 19 licensed paramedics and 11 Emergency Medical Technicians.</p> <p>The Department continues to train qualified officers as paramedics to replace those who have retired or resigned.</p>
Refine the Village All Hazards (Emergency Disaster) Plan	In 2011, the Department reviewed and updated the All Hazards plan which included personnel from all Village Departments.
Continued participation in regional law enforcement mutual aid systems	<p>Public Safety participates in the following Law Enforcement Mutual Aid systems:            North Region Police Assistance Coalition (NORPAC), Northern Illinois Police Alarm System (NIPAS), Northeastern Illinois Police Crime Laboratory, Northeastern Illinois Public Safety Training Academy (NIPSTA), and Illinois Law Enforcement Alarm System (ILEAS).</p> <p>Participation in mutual aid programs is intended to provide member agencies with resources and assistance in situations beyond the normal capabilities of the Department.</p>
Performance Measures	Continued collection of data to assist in the analysis of future trends, performance measures, capabilities, and needs of the department and Village of Glencoe.



# PUBLIC WORKS DEPARTMENT

## Garbage Division

### Mission:

The mission of this division is to provide efficient collection and disposal of residential and business district garbage, recycling and yardwaste.

<b>Long Term Goals</b>	<b>Current Strategy</b>
Maintain current level of service, and maintain an appropriate amount of personnel to provide such services.	As of March 5, 2007, the Village implemented a standard residential once-a-week backdoor pick-up with the option for a 2 <sup>nd</sup> pick-up.
Continue to provide annual special programs including spring clean-up and fall curbside leaf collection.	The annual budget continues to provide funding for the additional services.
Performance Measures	Continued collection of data to be analyzed in the future and refinement of performance measures.

**PUBLIC WORKS DEPARTMENT**

**Water Production and Distribution Division**

**Mission:**

The mission of this division is to produce and distribute quality drinking water in sufficient quantity and pressure to meet residents' needs, with a minimum of service interruptions.

<b><u>Long Term Goals</u></b>	<b><u>Current Strategy</u></b>
Maintain Village infrastructure	The Village has a Long Range Capital Plan that prioritizes infrastructure improvements; the approach is proactive instead of reactive.
Use Technology to provide efficiency and to decrease the time that it takes to complete a task.	Installation of new radio read water meters will decrease the amount of time that it takes for meter readings to be downloaded.
Performance Measures	Continued collection of data to be analyzed in the future and refinement of performance measures.



# 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 2015

**ADMINISTRATIVE STAFF**  
**March 1, 2014**

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<u>Name</u>	<u>Present Position</u>	<u>Year Appointed to</u>	
		<u>Present Position</u>	<u>Village Staff</u>
Philip A. Kiraly	Village Manager	2013	2013
William H. Jones, Jr.	Assistant Village Manager	2011	2011
David C. Mau	Director of Public Works	1996	1990
David A. Clark	Director of Finance	1999	1988
Stella Nanos	Glencoe Golf Club Manager		
Cary Lewandowski	Director of Public Safety	2013	2013
Al Kebby	Deputy Chief	2009	1983
Richard S. Weiner	Lieutenant	2001	1985
Richard L. Bookie	Lieutenant	2001	1986
Mary Saikin	Lieutenant	2008	1997
Lee Weinzimmer	Lieutenant	2008	1989
Michael McCormick	Lieutenant	2010	1985
Mark Wold	Lieutenant		
Michael Neimark	Lieutenant	2014	
Michael A. Moran	General Superintendent	1997	1979
David A. Vetter	Public Works Supervisor	1990	1980
Raymond Irby	Public Works Supervisor	2000	1990
Dan Quartell	Public Works Supervisor	2012	1991
Bob Waring	Public Works Supervisor	2012	1991
Thomas J. Weathers	Water Plant Superintendent	1998	1988

**APPOINTED VILLAGE OFFICIALS**

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<b>Name</b>	<b>Year Appointed</b>	<b>Term Expires</b>
Victor Filippini <i>Village Attorney</i>	1995	May 2014
Philip Kiraly <i>Village Clerk</i>	2013	December 2014
David A. Clark <i>Deputy Village Clerk</i>	2001	May 2014
Cary Lewandowski <i>Village Marshal</i>	2013	December 2014
David Mau <i>Street Commissioner</i>	1996	May 2014
David A. Clark <i>Village Treasurer</i>	1999	May 2014
David A. Clark <i>Village Collector</i>	1999	May 2014
Terry Weppler <i>Village Prosecutor</i>	1994	Continuing
Vacant <i>Parking Adjudicator</i>		Continuing

**ZONING BOARD OF APPEALS/ZONING COMMISSION**

(5 Year Term)

<b>Name</b>	<b>Year Appointed</b>	<b>Term Expires</b>
Howard Roin (Chair)	2009	May 2018
Deborah Carlson	2012	August 2017
David J. Friedman	2009	January 2019
Ed Goodale	2007	May 2016
Jim Nyeste	2007	July 2015
Steve Ross	2007	May 2016
Trent Cornell	2013	May 2018

**PLAN COMMISSION**  
(4 Year Term)

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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
Deborah Cogan** <i>Public-at-Large</i>	2013	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 Bd. of Appeals</i>	2007	May 2015
Tom Scheckelhoff*** <i>Historic Preservation Commission</i>	2007	June 2017
Gary Ruben – Ex Officio* <i>School Board</i>	2011	May 2015
Andre Lerman – Ex Officio* <i>Park District</i>	2011	May 2015
Louis Goldman – Ex Officio* <i>Library Board</i>	2009	June 2015

**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(\*\*\*).

**HISTORIC PRESERVATION COMMISSION**  
(5 Year Term)

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Name	Year Appointed	Term Expires
Tom Scheckelhoff (Chair)	2007 Appointed Chair 2011	June 2017
John Eifler	2011	May 2016
Diane Schwarzbach	2008	August 2013
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 2014
Joe Keefe	2011	May 2016
Mitch Melamed	2010	July 2013
Scott Shore	2012	June 2016
John Nesbitt	2008	February 2014
Ronald Schmidt	2011	July 2014
Stella Nanos, Golf Club General Manager		Continuing

**HUMAN RELATIONS FORUM**  
(4 Year Term)

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<b>Name</b>	<b>Year Appointed</b>	<b>Term Expires</b>
David Wood (Chair)	2014	January 2017
Scott Pearce (VB Representative)	2013	May 2016
Hilary Price	2003	May 2012
Margot Flanagin	2007	July 2013
Peggy Wagner Kimble	2009	May 2016
Rabbi Steven Lowenstein	2011	May 2014
Paula Alexander	2011	October 2014
John O'Dwyer	2014	March 2017

**PUBLIC SAFETY COMMISSION**  
(3 Year Term)

<b>Name</b>	<b>Year Appointed</b>	<b>Term Expires</b>
Amy St. Eve (Chair)	2007	July 2013
Andrew Berlin	2011	October 2014
Daniel Rubinstein	2007	October 2012

**POLICE PENSION FUND BOARD**  
(2 Year Term)

<b>Name</b>	<b>Year Appointed</b>	<b>Term Expires</b>
Michael Neimark, President	1998	April 2013
Pete Neville, Secretary	2007	April 2013
Joseph Walter, Trustee	2008	April 2014
Chad Smith, Trustee	2007	January 2014
Christopher Pfaff, Trustee	2010	March 2016
David A. Clark, Finance Director	1999	Continuing



**FIREFIGHTERS' PENSION FUND BOARD**

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<b>Representation</b>	<b>Name</b>	<b>Term Expires</b>
President	Philip Kiraly	
Secretary	Cary Lewandowski	
Treasurer	David A. Clark	June 2013
Village President	Larry Levin	Continuing
Village Attorney	Victor Filippini	Continuing
Trustee	Robert Martell	

## FISCAL YEAR 2015 BUDGET CALENDAR

5/16/2013	Finance Committee	<ul style="list-style-type: none"><li>•Review Draft FY 2015 Budget Calendar</li></ul>
6/20/2013	Finance Committee	<ul style="list-style-type: none"><li>•Continue Review of Draft FY 2015 Budget Calendar</li></ul>
7/18/2013	Finance Committee	<ul style="list-style-type: none"><li>•Review Financial Planning Methods &amp; Goals</li></ul>
9/5/2013	Village Board	<ul style="list-style-type: none"><li>•Workshop Meeting to Review Budget Process &amp; Financial Policies</li></ul>
9/19/2013	Finance Committee & Village Board	<ul style="list-style-type: none"><li>•Review Long Range Financial Forecast &amp; Capital Inventory</li></ul>
10/17/2013	Village Board	<ul style="list-style-type: none"><li>•Continue Review of Long Range Financial Forecast</li><li>•Schedule 2013 Tax Levy Hearing</li></ul>
11/21/2013	Finance Committee	<ul style="list-style-type: none"><li>•Review Actuarial Reports</li></ul>
12/19/2013	Finance Committee & Village Board	<ul style="list-style-type: none"><li>•Continue Review of Recommended Revenue Budget</li><li>•Continue Review of Recommended Operating Budget</li><li>•Continue Review of Recommended Capital Budget</li><li>•Consideration of Proposed 2013 Tax Levy</li></ul>
1/16/2014	Finance Committee & Village Board	<ul style="list-style-type: none"><li>•Continue Review of Recommended Revenue Budget</li><li>•Receive Staffing Analysis and Personnel Budget</li></ul>
2/21/2014	Village Board	<ul style="list-style-type: none"><li>•Consider FY 2014 Supplemental Appropriation Ordinance</li><li>•Final Consideration and Adoption of Fiscal Year 2015 Budget</li></ul>
3/20/2014	Village Board	<ul style="list-style-type: none"><li>•Official Approval of Fiscal Year 2015 Budget</li></ul>
4/17/2014	Village Board	<ul style="list-style-type: none"><li>•Consider Fiscal Year 2015 Appropriation Ordinance</li><li>•Receive Fiscal Year 2015 Budget Document</li></ul>



# STATISTICAL DATA

The Statistical Data section includes the following:

- Rates and Fees
- Census Data
- Miscellaneous Data
- Principal Property Taxpayers
- Demographic and Economic Information

**VILLAGE OF GLENCOE  
RATES & FEES**

	FY 2012	FY 2013	FY 2014	FY 2015
<b>Property Tax Rate (Village Only)</b>	<b>1.004/\$100 EAV</b>	<b>1.063/\$100 EAV</b>	<b>N/A</b>	<b>N/A</b>
	Received in 2011	Received in 2012	Received in 2013	Received in 2013
<b>Utilities</b>				
Sewer Rates	\$ .943 x consumption	\$ .957 x consumption	\$ .957 x consumption	\$ .957 x consumption
Water Rates	\$3.353/ per 100 cu.ft	\$3.403/ per 100 cu.ft	\$3.403/ per 100 cu.ft	\$3.403/ per 100 cu.ft
Rubbish (Residential) - once-a-week pick-up	\$40.09 per quarter	\$40.82 per quarter	\$28.81 per quarter	\$40.82 per quarter
Yardwaste Collection Fee	\$5 per quarter	\$5 per quarter	\$5 per quarter	\$5 per quarter
SWANCC	\$3.75 per quarter	\$3.75 per quarter	\$3.75 per quarter	\$3.75 per quarter
<b>Base Garbage Collection Fee</b>	<b>\$48.84 per quarter</b>	<b>\$49.57 per quarter</b>	<b>\$37.56 per quarter</b>	<b>\$49.57 per quarter</b>
Rubbish (Residential)- twice-a-week pick-up	\$80.00 per quarter	\$81.20 per quarter	\$81.20 per quarter	\$81.20 per quarter
Recycling	\$15.66 per quarter	\$16.05 per quarter	\$16.05 per quarter	\$16.05 per quarter
Yardwaste	\$120 annually	\$120 annually	\$120 annually	\$120 annually
Yardwaste Stickers	\$2 per sticker	\$2 per sticker	\$2 per sticker	\$2 per sticker
Late Payment Charge	10% of bill	10% of bill	10% of bill	10% of bill
<b>Minimum quarterly bill for:</b>				
Sewer	\$9.43	\$9.57	\$9.57	\$9.57
Water	\$33.53	\$34.03	\$34.03	\$34.03
<b>Licenses</b>				
Vehicle License	\$75	\$75	\$75	\$75
Senior	\$37.50	\$37.50	\$37.50	\$37.50
Hybrid Rate	50% of the cost of the sticker	50% of the cost of the sticker	50% of the cost of the sticker	50% of the cost of the sticker
Replacement	\$10	\$10	\$10	\$10
	<b>Discount if payment is received prior to 4/15</b>	<b>Discount if payment is received prior to 4/15</b>	<b>Discount if payment is received prior to 4/15</b>	<b>Discount if payment is received prior to 4/15</b>
Animal	Neutered or Spayed - \$10 Unattended - \$15	Neutered or Spayed - \$10 Unattended - \$15	Neutered or Spayed - \$10 Unattended - \$15	Neutered or Spayed - \$10 Unattended - \$15
<b>Other Rates / Fees</b>				
Commuter Parking (Fee for Resident & Non-Resident)	Daily \$2.00 Quarterly \$75 Annual \$270	Daily \$2.00 Quarterly \$75 Annual \$270	Daily \$2.00 Quarterly \$75 Annual \$270	Daily \$2.00 Quarterly \$75 Annual \$270
Building Permit Fees (NEW CONSTRUCTION)	FAR x \$6.20 PER SQ.FT	FAR x \$6.20 PER SQ.FT	FAR x \$6.20 PER SQ.FT	FAR x \$6.20 PER SQ.FT
Alarm Permit Fee	\$50	\$50	\$50	\$50
Senior Rate	\$25	\$25	\$25	\$25
FALSE ALARMS- per response				
3 occurrences	\$60	\$60	\$60	\$60
4 occurrences	\$60	\$60	\$60	\$60
5 occurrences	\$60	\$60	\$60	\$60
6 occurrences	\$120	\$120	\$120	\$120
7 occurrences	\$120	\$120	\$120	\$120
8 occurrences	\$120	\$120	\$120	\$120
9 occurrences	\$240	\$240	\$240	\$240
10 occurrences	\$240	\$240	\$240	\$240
11 occurrences	\$240	\$240	\$240	\$240
12 occurrences	\$300	\$300	\$300	\$300
13 occurrences	\$300	\$300	\$300	\$300
14 occurrences	\$300	\$300	\$300	\$300
15 or more occurrences	\$500	\$500	\$500	\$500
Ambulance Fees				
Resident Fees				
ALS 1	\$591	\$600	\$600	\$600
ALS 2	\$673	\$683	\$683	\$683
BLS	\$514	\$522	\$522	\$522
Non-Resident Fees				
ALS 1	\$678	\$688	\$688	\$688
ALS 2	\$755	\$766	\$766	\$766
BLS	\$601	\$610	\$610	\$610
Mileage Charge	\$7.06 per mile	\$7.17 per mile	\$7.17 per mile	\$7.17 per mile

## Village of Glencoe

### Demographic Characteristics Based on 2010 Census

<b>Total population</b>	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%
<b>Median age (years)</b>	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%
<b>Male population</b>	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%
<b>Male median age (con't)</b>	<b>43.5</b>	<b>( X )</b>
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%
<b>Female population</b>	<b>4,428</b>	<b>50.8%</b>
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%
<b>Median age (years)</b>	<b>44.5</b>	<b>( X )</b>
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%
<b>Race</b>		
<b>One Race</b>	<b>8,596</b>	<b>98.5%</b>
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%
<b>Hispanic or Latino</b>		
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%
<b>Hispanic or Latino and Race</b>		
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

<b>Total population</b>	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

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### 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	1,818,000 gallons
Rated Daily Capacity	8,000,000
Miles of Water Main	51 miles
Storage Capacity	2,500,000 gallons
Fire Hydrants	460

<u>MUNICIPAL SERVICES -</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Ordinances Adopted -	20	28	22
Resolutions Adopted -	25	18	19
Village Board Meetings -	12	12	12
Special Board Meetings	1	3	1
Historic Preservation Commission	8	12	10
Plan Commission	5	3	10
Zoning Commission/Board of Appeals	5	9	9
Contextual Design Review Commission	3	0	0
Public Safety Commission	0	2	9
Human Relations Forum	7	10	8
Golf Advisory Committee	8	11	12
IT Steering Committee	-	8	10
<u>PUBLIC WORKS SERVICES -</u> (streets, sewers, forestry)	<u>2011</u>	<u>2012</u>	<u>2013</u>
Streets – Repaired (sq. ft.)	14,568	15,128	10,088
Times Plowed	2	15	20
Times Salted	24	15	47
Sidewalks – Repaired (sq. ft.)	401	172	902
Times Plowed	12	7	22
Sanitary Sewers – Cleaned (ft.)	129,735	175,712	252,082
Repaired (ft.)	557	92	15
Storm Sewers – Cleaned (ft.)	57,446	36,552	83,283

	<u>2011</u>	<u>2012</u>	<u>2013</u>
Repaired (ft.)	1202	447	88
Manholes/Catch Basins -			
Cleaned	979	868	526
Repaired	61	42	41
Refuse/Landfill (tons)	3,163	2,945	3134
Parkway Trees -			
Trimmed	657	755	413
Removed	198	264	318
Private Elms Removed	18	18	5

<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

Building permits include new building and additions, major structural remodeling of a house, new garages or accessory buildings.

<u>CONSTRUCTION PERMITS -</u>	<u>Year</u>	<u># Issued</u>	<u>Value of Construction</u>
	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

Construction permits include interior remodeling such as bathrooms and kitchens, electrical and plumbing upgrades, and re-roofing and siding.

<u>PUBLIC SAFETY SERVICES -</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Fire/Paramedic Service Calls	2084	1955	1729
Motor Vehicle Accidents	204	225	190
Animal Complaints	673	705	656
Driving Violations	1,286	1,812	968
Local Ordinance Violations	3,697	5,113	4571
Part I Offenses	144	122	98
Part I Arrests	22	10	12
Part II Offenses	389	318	273
Part II Arrests	302	218	159

Property

Stolen	497,639	297,495	210,375
Recovered	363,499	6,103	36,661
Destroyed	31,471	3,278	2,338

**PRINCIPAL PROPERTY TAX PAYERS  
CURRENT YEAR AND TEN YEARS AGO**

Tax Year	2011		Taxpayer	2002	
	Taxable Assessed Value	Percentage of Total Village Taxable Assessed Valuation		Taxable Assessed Value	Percentage of Total Village Taxable Assessed Valuation
Lakeshore Country Club	4,204,373	0.45%	Skokie Country Club	\$ 3,500,035	1.01%
Individual - Real Property	3,465,873	0.37%	Lakeshore Country Club	3,222,693	0.93%
United Investors Management	3,253,434	0.35%	United Investors	2,432,834	0.70%
Skokie Country Club	3,034,619	0.32%	Harris Bank	1,557,903	0.45%
Glencoe One	2,393,267	0.26%	Arthur Goldner & Associates	1,002,454	0.29%
Individual - Real Property	2,333,647	0.25%	Individual - Commercial	777,956	0.22%
Three Waukegan Rd. LLC	2,289,248	0.24%	Individual - Retail	721,115	0.21%
Individual - Real Property	2,085,798	0.22%	Individual - Residence	689,441	0.20%
Individual - Real Property	2,049,714	0.22%	Individual - Residence	611,231	0.18%
Individual - Real Property	2,008,126	0.21%	Individual - Residence	577,470	0.17%
	<u>\$ 27,118,099</u>	<u>2.89%</u>		<u>\$ 15,093,132</u>	<u>4.34%</u>

NOTE:

Data Source  
Office of the County Clerk

## DEMOGRAPHIC AND ECONOMIC INFORMATION

### Last Ten Fiscal Years

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Fiscal Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2004	8,762	771,572,958	88,059	4.30
2005	8,762	771,572,958	88,059	3.90
2006	8,762	771,572,958	88,059	3.60
2007	8,762	771,572,958	88,059	2.70
2008	8,762	771,572,958	88,059	2.92
2009	8,762	771,572,958	88,059	4.25
2010	8,762	771,572,958	88,059	6.50
2011	8,723	901,609,280	103,360	6.36
2012	8,723	901,609,280	103,360	5.85
2013	8,723	901,609,280	103,360	N/A

#### Data Source

Illinois Department of Employment Security (IDES)  
U.S. Census Bureau



## GLOSSARY OF TERMS

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### - 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

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### - 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.

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## GLOSSARY OF TERMS

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- 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**

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### **- 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

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### - 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 <sup>nd</sup> Collection Fee	Charges for Service	Charge for the optional 2 <sup>nd</sup> 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